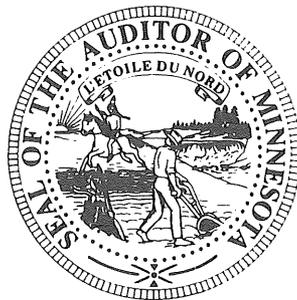




**REPORT OF THE
STATE AUDITOR of MINNESOTA**

on the
**REVENUES, EXPENDITURES,
AND DEBT OF THE CITIES**
in
MINNESOTA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1988



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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P R E F A C E

The annual report of the State Auditor on revenues, expenditures, and debt of the cities in Minnesota for the fiscal year ended December 31, 1988, includes taxable valuations, tax levies and the financial operations of municipalities. Populations were taken from "Minnesota Populations, 1988" from the Office of the State Demographer. The data have been collected, published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

In this report as in the 1981 through 1987 reports, all enterprise funds are reported separately from the governmental funds, in accordance with current accounting and reporting practices. Caution is necessary when comparing recent reports to those published in years prior to 1981, since separate reporting of enterprise and governmental funds was not uniform until 1981.

The Office of the State Auditor has generated this report using dBase IV and IBM AT personal computers. Anyone who wishes to analyze the data further should contact this office for assistance.

My staff and I want to express our appreciation to the clerks and municipal finance officers whose helpful cooperation contributed to the preparation of this report.



ARNE H. CARLSON
State Auditor

November 15, 1989

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INTRODUCTION

SCOPE

This report covers the financial operations of the 855 cities in Minnesota for the calendar year 1988. The sources of the data are annual city financial reports of audits by public accountants and the State Auditor, county auditors' reports of indebtedness, and the Department of Revenue records of state shared tax distributions, grants, aids, taxable valuations and tax levies.

Cities with populations greater than 2,500 are required by Minnesota Statutes 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. The data in this publication for the cities over 2,500 in population were taken from city reporting forms introduced in 1984 and from the audited reports. Cities under 2,500 in population are not required to report on a GAAP basis. Two-thirds of the cities under 2,500 in population have been entered from reporting forms prepared on the cash basis of accounting submitted by city clerks. Statutory cities operating under Option Plan "A" with combined offices of Clerk-Treasurer are required to have an audit, pursuant to Minnesota Statutes Section 412.591, subdivision 2, although the audited financial statements may be on the cash basis.

Financial operations reported in Tables 1, 1A, 3, 3A, 4 and 4A include the Governmental Funds for each city. The Governmental Funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds; they are summarized in Table 1. Table 1A is a five-year comparison of Governmental Funds. Table 2 is a summary of Enterprise Fund operations.

This publication separates all reported Enterprise Funds from the city Governmental Funds, including enterprises such as airports, auditoriums, swimming pools, refuse collection and others. In reports prior to 1981, only major enterprises common to most cities such as water, liquor stores, hospitals and nursing homes were reported separately as Enterprise Funds. Sewage disposal and treatment was first shown as a separate enterprise in 1980.

Information in this report has been verified with city finance directors and city clerks, and any reported corrections have been made.

The Governmental Accounting Standards Board (GASB) Statement No. 6 established accounting

and financial reporting standards for capital improvements and services financed by special assessments. Because of changes made by GASB Statement No. 6, effective in 1987, the special assessment debt repayment is shown as part of the debt service (principal payment) expenditures for cities reporting according to Generally Accepted Accounting Principles (GAAP).

In conformance with NCGA Statement No. 3, "Defining the Governmental Reporting Entity", all city functions over which city officials exercise oversight responsibility are included in their city's financial statements. As a result of applying the criteria of Statement No. 3, some cities have included HRA and economic development in their financial statements.

The financial operations of the 2290 municipal public service enterprises are presented in Tables 6 through 15. The enterprises furnish many types of services, and operate wholly or in large part with revenue derived from the sale of goods or services. When possible, each enterprise is presented separately on an accrual basis of accounting. 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 governmental accounting and reporting practices, and the combined enterprises are disclosed with appropriate footnotes.

Twelve cities failed to submit an annual reporting form and financial statement in time for this publication.

*Albertville	Longville	*Revere
Argyle	*Mendota	*Ronneby
Bena	Pennock	Watson
Browns Valley	*Randolph	Willow River

*Indicates city also failed to report in 1987.

Revenues and expenditures for governmental functions (including expendable trust funds) are summarized by population classes based on the 1988 populations from the Office of the State Demographer. The 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. The cities under 2,500 in population are in two categories; those reporting on the modified accrual basis (GAAP) and cash basis of accounting. They are shown in Tables 3A and 4A.

GENERAL SUMMARY

TAXABLE VALUATIONS AND TAX LEVIES

The ad valorem taxes on real and personal property in each population class and for all cities are presented in the following table.

Taxable valuations are based on assessments made in 1987 on which taxes were levied that year for collection in 1988, together with comparable data for the preceding year.

Total taxable valuation in Minnesota increased \$200.42 per capita in 1988. This is 3.1% higher than the previous year. The changes in valuation in each population class varied from increases of \$331.15 or 4.3% in the cities of the second class to increases of \$60.01 or 1.5% in the cities of the under 2,500 class.

The amount of city taxes levied per capita in all cities increased \$5.97 or 3.7%. Last year tax levies increased \$4.38 per capita or 2.8%. The city taxes levied per capita in each class ranged from an increase of \$8.23 in the cities of the under 2,500 class to an increase of \$3.04 in the cities of the first class. Average mill rates for all cities increased .13 mills overall.

Taxable valuations for 1987 and 1988 do not include tax increment assessed valuation or fiscal disparities contribution valuation, but do include fiscal disparities distribution valuation.

Two cities levied no property tax in 1988. These cities are in the under 2,500 class and have a population of less than 105.

Population Class	Taxable Valuation Per Capita		Local Tax Lev Per Capita		Average Tax Rate [Mills]	
	1988	1987	1987	1988	1988	1987
Over 100,000	\$7,159.89	\$7,025.94	\$237.27	\$234.23	\$33.14	\$33.34
20,000 to 100,000	7,946.24	7,615.09	151.59	145.26	19.08	19.08
10,000 to 20,000	6,258.95	6,052.53	160.27	153.30	25.61	25.33
2,500 to 10,000	5,679.72	5,547.70	147.21	139.18	25.92	25.09
Under 2,500	4,133.90	4,073.89	144.98	136.75	35.07	33.57
All Cities	\$6,632.59	\$6,432.17	\$169.27	\$163.30	\$25.52	\$25.39

GOVERNMENTAL OPERATIONS

REVENUES

Revenue for the Governmental Funds of all cities in 1988 totaled \$2.09 billion, which was \$152.9 million or 7.9% higher than in 1987. The total revenue per capita was \$627.28 compared to \$591.15 in 1987. The amount per capita in each population class was as follows:

Population Class	Per Capita
Over 100,000	999.69
20,000 to 100,000	564.21
10,000 to 20,000	531.79
2,500 to 10,000	504.35
Under 2,500	462.40

The principal sources of revenue for the 855 cities consisted of: (1) property taxes (29.6%);

(2) intergovernmental revenues (33.9%) - federal, state, county, local grants and aids; and (3) special assessments (9.5%).

Revenues from property taxes totaled \$619.8 million. This is a \$64.0 million increase over the \$555.8 million collected in 1987.

Intergovernmental revenue, the largest source, totaled \$709.8 million, which was 33.9% of the total revenue compared with \$676.7 million or 34.8% from that source in 1987. Intergovernmental revenue ranged from 27.1% of total revenue in the 20,000 to 100,000 population class to 46.9% in the cities of the under 2,500 class. Intergovernmental revenues by major class of city are summarized below.

INTERGOVERNMENTAL REVENUES OF CITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1988

INTERGOVERNMENTAL REVENUES	TOTAL ALL CITIES		OVER 100,000 FIRST CLASS		20,000 - 100,000 SECOND CLASS		10,000 - 20,000 THIRD CLASS		2,500 - 10,000 FOURTH CLASS		UNDER 2,500 FOURTH CLASS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Federal Comm. Development	37,920,680	1.8%	26,180,711	3.7%	6,217,724	1.0%	251,024	0.1%	1,941,873	0.6%	3,329,348	1.7%
Block Grants	63,514,302	3.0%	32,809,371	4.7%	6,706,831	1.1%	2,807,971	1.1%	6,190,028	2.0%	15,000,101	7.6%
Federal Grants - Other	296,492,198	14.2%	111,462,855	15.8%	63,953,345	10.2%	36,669,611	14.1%	43,764,076	14.3%	40,642,311	20.5%
State Local Government Aid	117,836,076	5.6%	30,199,427	4.3%	34,092,474	5.4%	16,483,844	6.3%	20,962,755	6.8%	16,097,576	8.1%
State Homestead Credit	55,448,249	2.6%	13,787,933	2.0%	20,737,316	3.3%	10,340,184	4.0%	10,161,152	3.3%	421,664	0.2%
State Grants - Highways	99,691,267	4.8%	32,937,502	4.7%	21,905,424	3.5%	9,458,091	3.6%	19,983,895	6.5%	15,406,355	7.8%
State Grants - Other	4,806,263	0.2%	2,298,605	0.3%	1,225,283	0.2%	284,101	0.1%	477,323	0.2%	520,951	0.3%
County Grants - Highways	11,066,252	0.5%	2,389,356	0.3%	6,303,486	1.0%	1,001,674	0.4%	1,114,433	0.4%	257,303	0.1%
County Grants - Other	489,469	0.0%	71,718	0.0%	37,309	0.0%	1,800	0.0%	370,939	0.1%	7,703	0.0%
Local Units Grants - Highways	22,514,457	1.1%	9,747,762	1.4%	9,046,134	1.4%	1,095,465	0.4%	1,486,645	0.5%	1,138,451	0.6%
Local Units Grants - Other												
TOTALS	709,779,213	33.9%	261,885,240	37.2%	170,225,326	27.1%	78,393,765	30.2%	106,453,119	34.7%	92,821,763	46.9%

Special assessments totaled \$198.5 million and accounted for 9.5% of total revenue compared with \$216.1 million or 11.1% in 1987. The percentage of total revenue from this source varied from 2.8% in the over 100,000 population class to 14.3% in the 10,000 to 20,000 population class.

Interest earnings on investments, which were the fourth largest revenue source for cities in 1988, increased \$19.6 million from 1987. Interest earnings accounted for 7.9% of total revenue compared with 7.5% in 1987.

Miscellaneous revenues, which totaled \$149.4 million, were \$30.9 million or 26.1% more than in 1987. Miscellaneous revenues represented 8.7% of total revenue in the over 100,000 population class, compared to an average of 6.3% in the other population classes.

Transfers from public service enterprises totaled \$72.0 million. These transfers, which are shown as "Other Financing Sources," are an important financing source for the under 2,500 population class where they account for \$9.8 million.

EXPENDITURES

Expenditures for governmental functions by all cities in 1988 totaled \$2.44 billion. This should not be directly compared to years before 1981 due to the accounting changes mentioned on page 3.

Beginning in 1985, principal payments in debt service funds have been included in expenditures; and, effective in 1987, principal paid on special assessment bonds have also been included to more nearly conform to accounting standards. Total expenditures (including principal) should not be compared to years prior to 1987, or distortions will result.

Public safety was the costliest governmental function in 1988. Totaling \$455.0 million, expenditures increased \$34.7 million or 8.3% more than 1987. Approximately \$256.4 million or 56.3% was for police.

Expenditures for streets and highways, the second largest expenditure for 1988, was \$446.6 million or 20.6% of total expenditures. This includes 58.6% or \$261.8 million in expenditures for equipment and construction. Overall spending decreased \$7.3 million or 1.6% from 1987.

HRA and economic development expenditures totaling \$260.3 million increased 44.5% over the preceding year. This accounted for 12.0% of the total expenditures compared with \$180.1 million or 8.7% in 1987.

Expenditures for general government were up \$26.3 million or 13.2% in 1988. Total general government expenditures were \$224.7 million and accounted for 10.4% of the total expenditures compared with \$198.5 million or 9.6% in 1987.

Interest and fiscal charges, which totaled \$215.2 million, increased \$12.6 million or 6.2% from 1987. These expenditures represent 9.9% of total expenditures in 1988 compared to 9.8% during 1987.

Figures 1 and 2 depict the percentage of total revenues or expenditures that each governmental function provides. Figure 3 shows the change in the total amount of governmental revenues and expenditures in the last 10 years.

OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate many types of public service enterprises. Nine are presented on separate tables and others are combined in one table as "Other Service Enterprises." In this report electric utilities that operate generation and distribution systems are combined with those operating distribution systems only.

When possible, the financial operations of these enterprises are presented on the accrual basis rather than cash basis. The basis of accounting is disclosed in footnotes in Tables 6 through 15.

The following two-year summary of operations by type of public service enterprise is presented for the purpose of comparison.

	1988 Amount	1987 Amount
Water Utilities		
Operating Revenues	202,094,284	178,806,762
Operating Expenses	169,132,380	155,234,891
Income from Operations	32,961,904	23,571,871
Sewer Utilities		
Operating Revenues	175,367,035	163,114,999
Operating Expenses	168,935,914	154,741,433
Income from Operations	6,431,121	8,373,566
Electric Utilities		
Operating Revenues	331,350,616	301,859,708
Operating Expenses	298,706,212	270,005,530
Income from Operations	32,644,404	31,854,178
Hospitals		
Operating Revenues	147,468,910	131,465,589
Operating Expenses	141,714,011	127,715,467
Income from Operations	5,754,899	3,750,122
Nursing Homes		
Operating Revenues	38,024,701	36,172,216
Operating Expenses	37,817,746	35,731,751
Income from Operations	206,955	440,465
Heat Utilities		
Operating Revenues	18,844,215	10,166,553
Operating Expenses	18,238,465	9,903,295
Income from Operations	605,750	263,258
Gas Utilities		
Operating Revenues	32,611,518	30,642,483
Operating Expenses	27,623,820	24,581,556
Income from Operations	4,987,698	6,060,927
Garbage		
Operating Revenues	16,664,375	15,896,117
Operating Expenses	15,730,574	15,167,840
Income from Operations	933,801	728,277
Other Service Enterprises		
Operating Revenues	87,645,916	80,829,006
Operating Expenses	90,645,102	81,627,731
Loss from Operations	(2,999,186)	(798,725)

The "Other Service Enterprises" include several Enterprise Funds that were shown in city Governmental Funds prior to 1981. These include airports, arenas, swimming pools, golf courses and other enterprises.

The following is a two-year summary of city liquor store operations.

	1988		1987	
	Amount	Percent of Sales	Amount	Percent of Sales
Sales	\$ 135,409,625	100.0	\$ 136,822,088	100.0
Cost of Sales	94,563,558	69.8	95,736,934	70.0
Gross Profit	\$ 40,846,067	30.2	\$ 41,085,154	30.0
Operating Expenses	33,572,979	24.8	34,310,007	25.1
Operating Income	\$ 7,273,088	5.4	\$ 6,775,147	5.0
Nonoperating Revenues	3,123,277	2.3	3,462,969	2.5
Nonoperating Expenses	513,862	0.4	455,180	0.3
Net Income	\$ 9,882,503	7.3	\$ 9,782,936	7.2
Transfer to Other City Funds	\$ 8,284,161		\$ 8,074,416	
Number of Cities with Liquor Stores	290		301	

Total sales decreased \$1.4 million, cost of sales was down \$1.2 million, and gross profit was down \$239 thousand. Operating expenses decreased \$737 thousand. Operating income increased \$498 thousand. Contribution to Governmental Funds totaled \$8.3 million, compared to \$8.1 million in 1987.

The following table is a two-year summary of operations for all Enterprise Funds.

All Enterprises (tables 6 - 15)

	1988 Amount	1987 Amount
Operating Revenues	\$1,185,481,195	\$1,085,775,521
Operating Expenses	1,096,680,761	1,004,756,435
Income from Operations	\$ 88,800,434	\$ 81,019,086

INDEBTEDNESS

Outstanding indebtedness of cities is presented in Table 16, classified by type of bond. The six types are general obligation, G.O. tax increment financing and G.O. revenue bonds, special assessment bonds, which are payable wholly or in part from special assessments; revenue bonds, which are payable from revenue of public service enterprises; revenue tax increment, which are payable solely from the revenue of the tax increment district; and all other, which consists primarily of bonds payable by cities over 2,500 in population. Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts, and Housing & Redevelopment Authority notes.

During the year bonds totaling \$557.1 million were issued and \$357.9 million were retired, leaving \$3.9 billion outstanding at the end of 1988.

Figure 4 shows the amount of bonds outstanding at the end of each year since 1979.

SUMMARY
PAGES 9-14

REVENUES AND EXPENDITURES — GOVERNMENTAL FUNDS
CITIES OVER 2,500 IN POPULATION
PAGES 15-61

REVENUES AND EXPENDITURES — GOVERNMENTAL FUNDS
CITIES UNDER 2,500 IN POPULATION
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RECEIPTS AND DISBURSEMENTS — GOVERNMENTAL FUNDS
CITIES UNDER 2,500 IN POPULATION
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ENTERPRISE FUNDS
PAGES 105-160

LONG-TERM DEBT
PAGES 161-177



FIGURE 1

Governmental Revenues

\$2,095,211,506

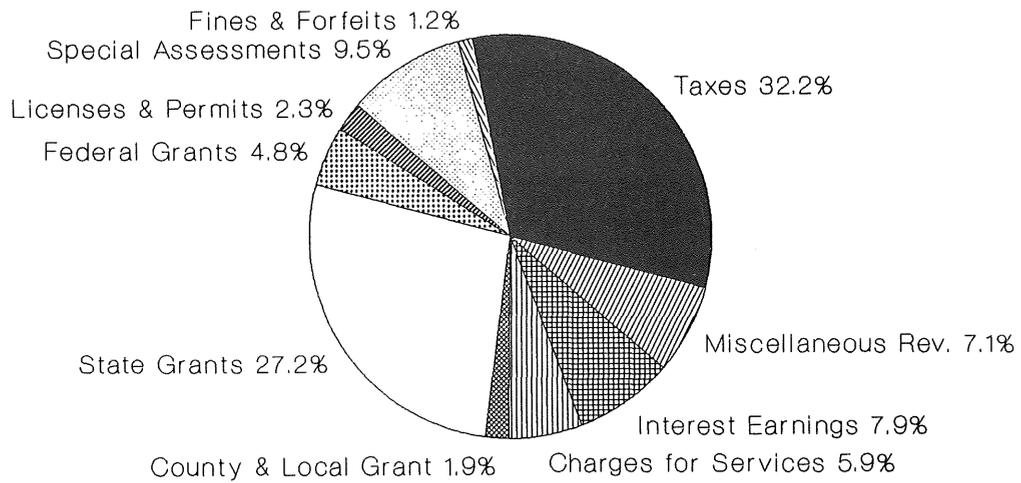
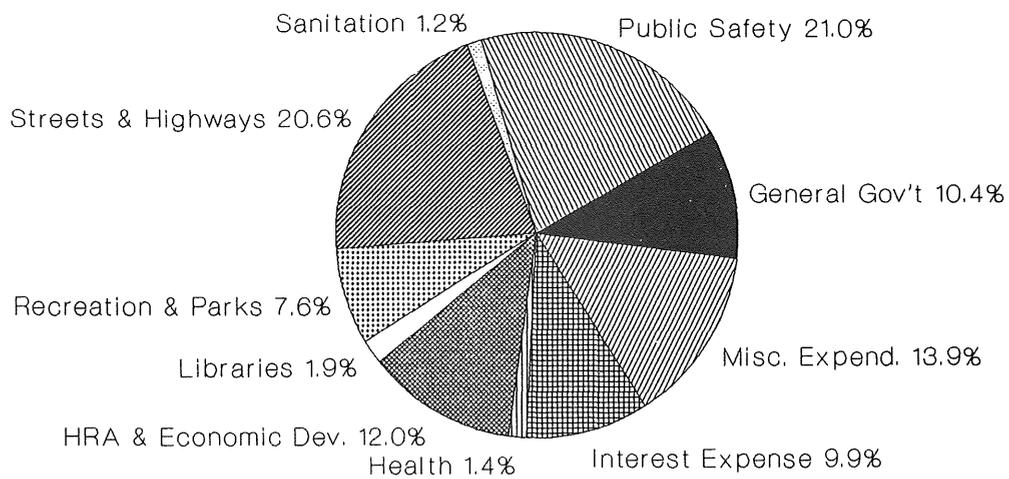


FIGURE 2

Governmental Expenditures

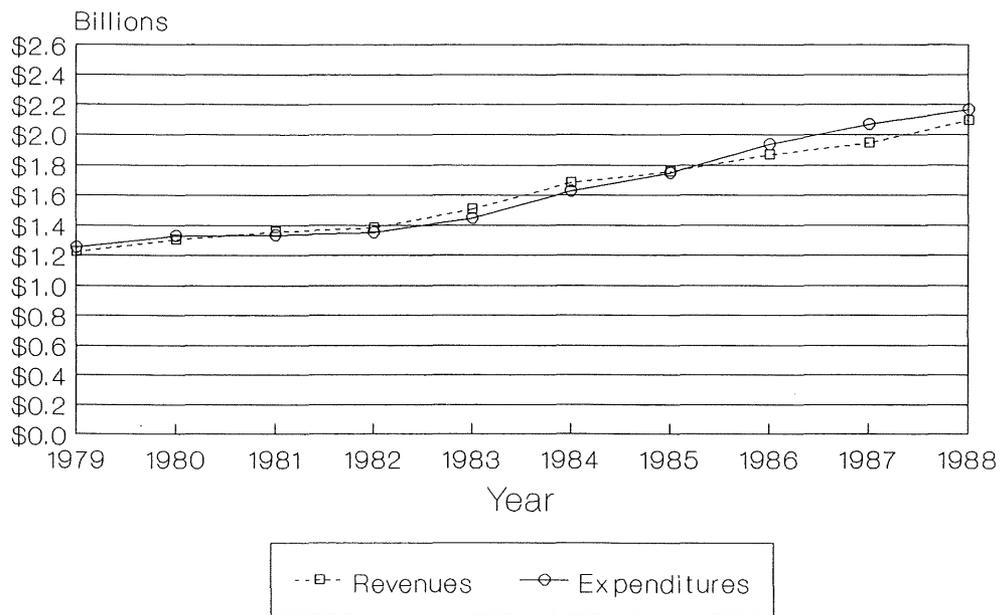
\$2,167,977,954 *



* Excludes Principal Payments

FIGURE 3

Governmental Revenues and Expenditures *



* Excludes Principal Payments

FIGURE 4

Total Bonded Indebtedness

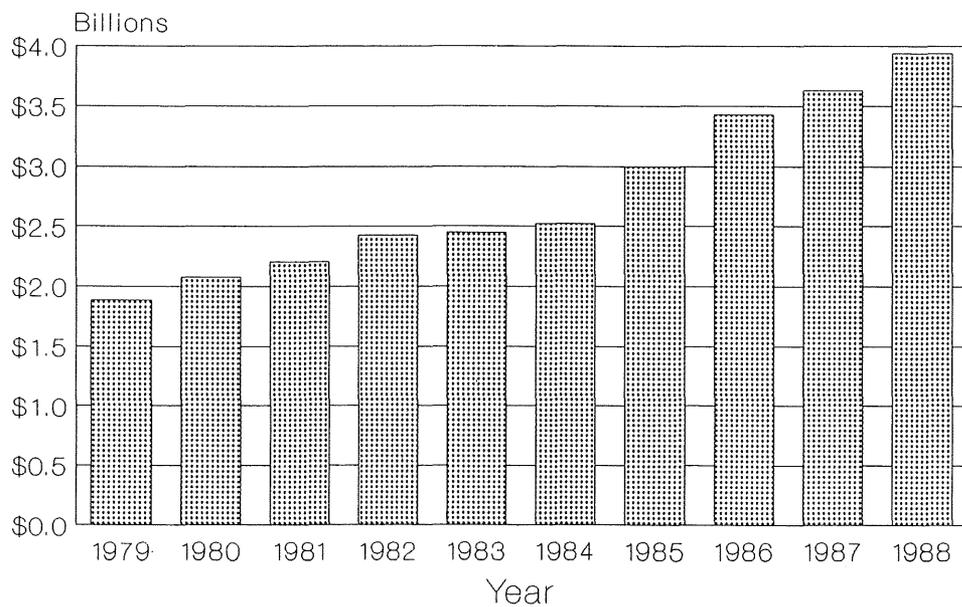


TABLE
REVENUES AND EXPENDITURES OF THE CITIES
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1988

	OVER 100,000 FIRST CLASS		20,000 - 100,000 SECOND CLASS		10,000 - 20,000 THIRD CLASS		2,500 - 10,000 FOURTH CLASS		UNDER 2,500 FOURTH CLASS		TOTAL ALL CITIES				PERCENT INCREASE (DECREASE)
	1988		1987		1988		1987		1988		1987		1988		
POPULATION-1988 ESTIMATE	703,799		1,111,586		488,905		607,809		428,028		3,340,127		3,285,640		1.7%
ASSESSED VALUATION	5,550,247,504		9,433,440,821		3,150,570,619		3,531,130,959		1,774,136,059		23,439,525,962		22,192,814,226		5.6%
TOTAL TAXABLE VALUATION	5,039,122,775		8,832,933,563		3,060,033,400		3,452,182,273		1,769,426,264		22,153,698,275		21,133,807,973		4.8%
LOCAL TAX LEVY (COLLECT 1988)	166,987,014		168,504,882		78,355,763		89,473,824		62,056,445		565,377,928		536,540,390		5.4%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
PROPERTY TAXES	218,184,113	31.0%	188,144,383	30.0%	80,350,521	30.9%	86,168,429	28.1%	46,919,588	23.7%	619,767,034	29.6%	555,775,490	28.6%	11.5%
FRANCHISE TAXES	26,462,911	3.8%	3,584,924	0.6%	1,565,686	0.6%	698,362	0.2%	38,794	0.0%	32,350,677	1.5%	28,186,814	1.5%	14.8%
LOCAL SALES & HOTEL-MOTEL TAXES	8,799,259	1.3%	13,403,524	2.1%	236,707	0.1%	110,218	0.0%	1,656	0.0%	22,551,364	1.1%	21,329,726	1.1%	5.7%
SPECIAL ASSESSMENTS	20,010,780	2.8%	83,825,920	13.4%	37,277,913	14.3%	43,721,931	14.3%	13,695,121	6.9%	198,531,665	9.5%	216,089,959	11.1%	-8.1%
LICENSES AND PERMITS	11,556,318	1.6%	17,774,780	2.8%	8,234,035	3.2%	8,227,937	2.7%	2,661,395	1.3%	48,454,465	2.3%	48,931,698	2.5%	-1.0%
FINES AND FORFEITS	9,443,718	1.3%	7,158,595	1.1%	2,824,641	1.1%	3,443,909	1.1%	1,309,432	0.7%	24,180,295	1.2%	23,951,698	1.2%	1.0%
INTERGOVERNMENTAL REVENUES															
FEDERAL GRANTS	58,990,082	8.4%	12,924,555	2.1%	3,058,995	1.2%	8,131,901	2.7%	18,329,449	9.3%	101,434,982	4.8%	118,629,291	6.1%	-14.5%
STATE GRANTS & AIDS	188,387,717	26.8%	140,688,559	22.4%	72,951,730	28.1%	94,871,878	30.9%	72,567,906	36.7%	569,467,790	27.2%	534,959,727	27.5%	6.5%
COUNTY GRANTS	4,687,961	0.7%	7,528,769	1.2%	1,285,775	0.5%	1,591,756	0.5%	778,254	0.4%	15,872,515	0.8%	8,355,834	0.4%	90.0%
LOCAL GRANTS	9,819,480	1.4%	9,083,443	1.4%	1,097,265	0.4%	1,146,154	0.6%	1,146,154	0.6%	23,003,926	1.1%	14,794,904	0.8%	55.5%
TOTAL INTERGOVERNMENTAL REVENUES	261,885,240	37.2%	170,225,326	27.1%	78,393,765	30.2%	106,453,119	34.7%	92,821,763	46.9%	709,779,213	33.9%	676,738,906	34.8%	4.9%
CHARGES FOR SERVICES	46,041,293	6.5%	28,630,673	4.6%	17,918,549	6.9%	18,294,293	6.0%	13,258,658	6.7%	124,143,466	5.9%	106,336,497	5.5%	16.7%
INTEREST EARNINGS	40,146,250	5.7%	69,997,700	11.2%	20,923,119	8.0%	22,674,112	7.4%	12,349,986	6.2%	166,091,167	7.9%	146,495,560	7.5%	13.4%
MISCELLANEOUS REVENUES	61,049,604	8.7%	44,422,101	7.1%	12,271,818	4.7%	16,755,469	5.5%	14,863,168	7.5%	149,362,160	7.1%	118,481,168	6.1%	26.1%
TOTAL REVENUES [1]	703,579,486	100.0%	627,167,926	100.0%	259,996,754	100.0%	306,547,779	100.0%	197,919,561	100.0%	2,095,211,506	100.0%	1,942,317,516	100.0%	7.9%
PERCENT OF TOTAL	33.6%		29.9%		12.4%		14.6%		9.4%		100.0%		100.0%		
OTHER FINANCING SOURCES															
BORROWING	64,537,796		141,418,043		65,841,674		91,893,612		54,471,293		418,162,418		486,807,093		-14.1%
OTHER SOURCES	6,975,655		18,679,631		613,994		833,881		649,778		27,752,939		10,871,224		155.3%
TRANSFERS FROM ENTERPRISE FUNDS	34,942,852		9,815,744		7,503,008		9,901,410		9,823,264		71,986,278		48,113,017		49.6%
TRANSFERS FROM GOVERNMENTAL FUNDS	115,556,779		100,399,380		41,928,278		30,412,512		22,346,799		310,643,748		250,216,385		24.2%
TOTAL REVENUES AND OTHER SOURCES	925,592,568		897,480,724		375,883,708		439,589,194		285,210,695		2,923,756,889		2,738,325,235		6.8%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)															
GENERAL GOVERNMENT	63,631,354	8.3%	64,803,621	10.4%	28,917,515	11.1%	37,627,708	11.5%	29,740,112	15.4%	224,720,310	10.4%	198,460,344	9.6%	13.2%
PUBLIC SAFETY	171,185,837	22.4%	131,655,679	21.2%	57,026,821	21.9%	57,709,607	17.6%	37,393,937	19.4%	454,971,881	21.0%	420,264,737	20.3%	8.3%
STREETS AND HIGHWAYS	122,358,684	16.0%	147,782,855	23.8%	57,844,309	22.2%	79,299,965	24.3%	39,335,819	20.4%	446,621,632	20.6%	453,881,707	22.0%	-1.6%
SANITATION	15,510,450	2.0%	1,046,221	0.2%	1,432,249	0.5%	4,601,839	1.4%	3,539,812	1.8%	26,130,571	1.2%	23,394,992	1.1%	11.7%
HEALTH	27,275,878	3.6%	2,656,408	0.4%	176,525	0.1%	245,426	0.1%	176,775	0.1%	30,531,012	1.4%	28,928,130	1.4%	5.5%
LIBRARIES	23,380,785	3.1%	5,995,955	1.0%	4,976,302	1.9%	5,576,988	1.7%	2,225,792	1.2%	42,155,822	1.9%	39,585,063	1.9%	6.5%
RECREATION AND PARKS	60,025,244	7.8%	50,978,604	8.2%	23,787,310	9.1%	21,478,173	6.6%	8,993,081	4.7%	165,262,412	7.6%	169,202,428	8.2%	-2.3%
UNALLOCATED PENSION COSTS	937,570	0.1%	1,275,706	0.2%	127,860	0.0%	364,553	0.1%	393,085	0.2%	3,098,774	0.1%	4,116,239	0.2%	-24.7%
HRA & ECONOMIC DEVELOPMENT	158,890,153	20.8%	57,635,364	9.3%	13,860,358	5.3%	23,116,350	7.1%	6,793,058	3.5%	260,295,283	12.0%	180,131,631	8.7%	44.5%
INSURANCE AND JUDGEMENTS	3,130,697	0.4%	3,851,433	0.6%	2,374,382	0.9%	2,149,944	0.7%	1,108,425	0.6%	12,614,881	0.6%	11,553,679	0.6%	9.2%
AIRPORTS	0	0.0%	1,926,365	0.3%	1,975,627	0.8%	2,672,495	0.8%	520,114	0.3%	7,094,601	0.3%	9,723,126	0.5%	-27.0%
MISCELLANEOUS EXPENDITURES	50,014,793	6.5%	40,077,985	6.4%	25,685,328	9.9%	42,637,970	13.0%	17,233,765	8.9%	175,649,841	8.1%	229,404,833	11.1%	-23.4%
INTEREST & FISCAL CHARGES	62,303,529	8.1%	75,346,789	12.1%	27,173,938	10.4%	33,285,283	10.2%	17,104,488	8.9%	215,214,027	9.9%	202,597,563	9.8%	6.2%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	6,975,812	0.9%	36,851,959	5.9%	15,056,850	5.8%	16,241,877	5.0%	28,490,409	14.8%	103,616,907	4.8%	95,886,599	4.6%	8.1%
TOTAL EXPENDITURES [1] Excluding principal	765,620,786	100.0%	621,884,944	100.0%	260,415,374	100.0%	327,008,178	100.0%	193,048,672	100.0%	2,167,977,954	100.0%	2,067,131,075	100.0%	4.9%
PRINCIPAL PAYMENTS [1]	45,802,677		100,497,361		49,965,932		56,444,218		19,636,241		272,346,429 [1]		283,305,266 [1]		
TOTAL EXPENDITURES [1] Including principal	811,423,463		722,382,305		310,381,306		383,452,396		212,684,913		2,440,324,383		2,350,436,341		
SUMMARY OF EXPENDITURES															
CURRENT EXPENDITURES	476,162,186	58.7%	307,764,204	42.6%	140,111,049	45.1%	164,631,070	42.9%	108,372,831	51.0%	1,197,041,340	49.1%	1,171,848,896	49.9%	
CAPITAL OUTLAY	227,155,071	28.0%	238,773,951	33.1%	93,130,387	30.0%	129,091,825	33.7%	67,571,353	31.8%	755,722,587	31.0%	692,684,616	29.5%	
DEBT SERVICE - INTEREST PAYMENT	62,303,529	7.7%	75,346,789	10.4%	27,173,938	8.8%	33,285,283	8.7%	17,104,488	8.0%	215,214,027	8.8%	202,597,563	8.6%	
PRINCIPAL PAYMENT	45,802,677	5.6%	100,497,361	13.9%	49,965,932	16.1%	56,444,218	14.7%	19,636,241	9.2%	272,346,429	11.2%	283,305,266	12.1%	
TOTAL EXPENDITURES	811,423,463	100.0%	722,382,305	100.0%	310,381,306	100.0%	383,452,396	100.0%	212,684,913	100.0%	2,440,324,383	100.0%	2,350,436,341	100.0%	
OTHER FINANCING USES															
DEBT REDEMPTION	16,070,000		8,169,966		1,705,000		500,000		34,563,550		61,008,516		87,163,863		
OTHER USES	0		442,556		3,450,441		1,004,175		544,827		5,441,999		2,621,963		
TRANSFERS TO ENTERPRISE FUNDS	3,880,791		3,303,683		4,317,883		1,077,062		3,224,835		15,804,254		19,838,219		
TRANSFERS TO GOVERNMENTAL FUNDS	117,056,779		100,399,380		41,093,743		30,352,060		22,345,989		311,247,951		249,998,037		
TOTAL EXPENDITURES AND OTHER USES	948,431,033		834,697,890		360,948,373		416,385,693		273,364,114		2,833,827,103		2,710,058,423		

NOTE: [1] PRINCIPAL PAYMENTS IN DEBT SERVICE FUNDS HAVE BEEN INCLUDED IN EXPENDITURES STARTING IN 1985 TO MORE NEARLY CONFORM TO GOVERNMENTAL ACCOUNTING STANDARDS. BECAUSE OF A GOVERNMENTAL ACCOUNTING STANDARDS CHANGE IN 1987, PRINCIPAL PAID ON SPECIAL ASSESSMENT BONDS IS ALSO INCLUDED IN EXPENDITURES. TOTAL EXPENDITURES (INCLUDING PRINCIPAL) SHOULD NOT BE COMPARED TO YEARS PRIOR TO 1987, OR THE RESULTS WILL BE DISTORTED.

TABLE 1A
REVENUES AND EXPENDITURES OF THE CITIES
FOR THE YEARS ENDED DECEMBER 31, 1984, 1985, 1986, 1987 AND 1988

GOVERNMENTAL FUNDS	1984		1985		1986		1987		1988		5 YEAR PERCENT CHANGE
	AMOUNT	%									
REVENUES											
TAXES	475,622,445	28.3%	510,675,034	29.1%	559,509,475	30.0%	605,292,030	31.2%	674,669,075	32.2%	41.8%
SPECIAL ASSESSMENTS	163,212,046	9.7%	164,335,874	9.4%	192,990,847	10.3%	216,089,959	11.1%	198,531,665	9.5%	21.6%
LICENSES AND PERMITS	35,542,115	2.1%	37,875,165	2.2%	43,858,018	2.3%	48,931,698	2.5%	48,454,465	2.3%	36.3%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	158,810,992	9.4%	171,425,170	9.8%	149,377,472	8.0%	118,629,291	6.1%	101,434,982	4.8%	-36.1%
STATE GRANTS	468,846,016	27.9%	471,706,904	26.9%	506,461,081	27.1%	534,959,727	27.5%	569,467,790	27.2%	21.5%
COUNTY GRANTS	9,605,203	0.6%	8,643,531	0.5%	9,576,253	0.5%	8,355,834	0.4%	15,872,515	0.8%	65.2%
LOCAL UNITS GRANTS	12,494,144	0.7%	17,261,126	1.0%	20,772,944	1.1%	14,794,054	0.8%	23,003,926	1.1%	84.1%
TOTAL INTERGOVERNMENTAL REVENUES	649,756,355	38.7%	669,036,731	38.1%	686,187,750	36.7%	676,738,906	34.8%	709,779,213	33.9%	9.2%
CHARGES FOR SERVICES	86,195,617	5.1%	96,394,856	5.5%	98,514,267	5.3%	106,336,497	5.5%	124,143,466	5.9%	44.0%
FINES AND FORFEITS	19,780,638	1.2%	20,483,612	1.2%	23,608,785	1.3%	23,951,698	1.2%	24,180,295	1.2%	22.2%
INTEREST EARNINGS	141,978,266	8.4%	141,281,924	8.0%	159,521,970	8.5%	146,495,560	7.5%	166,091,167	7.9%	17.0%
MISCELLANEOUS REVENUES	108,819,010	6.5%	115,026,789	6.6%	103,670,940	5.6%	118,481,168	6.1%	149,362,160	7.1%	37.3%
TOTAL REVENUES	1,680,906,492	100.0%	1,755,109,985	100.0%	1,867,862,052	100.0%	1,942,317,516	100.0%	2,095,211,506	100.0%	24.6%
OTHER SOURCES											
BORROWING	494,022,585		671,905,411		623,272,341		486,807,093		418,162,418		-15.4%
TRANSFERS FROM ENTERPRISE FUNDS	33,486,620		34,270,890		45,298,871		48,113,017		71,986,278		115.0%
TOTAL REVENUES AND OTHER SOURCES	2,208,415,697		2,461,286,286		2,536,433,264		2,477,237,626		2,585,360,202		17.1%
EXPENDITURES											
{Including capital outlay}											
GENERAL GOVERNMENT	165,009,391	10.1%	176,304,019	10.1%	191,734,821	9.9%	198,460,344	9.6%	224,720,310	10.4%	36.2%
PUBLIC SAFETY	339,602,664	20.9%	371,983,374	21.3%	399,663,996	20.7%	420,264,737	20.3%	454,971,881	21.0%	34.0%
STREETS AND HIGHWAYS	332,388,127	20.4%	366,583,343	21.0%	396,123,009	20.5%	453,881,707	22.0%	446,621,632	20.6%	34.4%
SANITATION	20,261,017	1.2%	19,792,048	1.1%	21,151,445	1.1%	23,394,992	1.1%	26,130,571	1.2%	29.0%
HEALTH	27,355,046	1.7%	28,930,349	1.7%	28,691,008	1.5%	28,928,130	1.4%	30,531,012	1.4%	11.6%
LIBRARIES	31,070,064	1.9%	34,078,095	2.0%	34,343,641	1.8%	39,585,065	1.9%	42,155,822	1.9%	35.7%
RECREATION AND PARKS	126,595,693	7.8%	145,091,372	8.3%	158,871,021	8.2%	169,202,428	8.2%	165,262,412	7.6%	30.5%
HRA & ECONOMIC DEVELOPMENT	187,454,772	11.5%	212,282,628	12.2%	222,039,935	11.5%	180,131,631	8.7%	260,295,283	12.0%	38.9%
MISCELLANEOUS EXPENDITURES	250,285,303	15.4%	231,648,697	13.3%	303,661,670	15.7%	350,684,478	17.0%	302,075,004	13.9%	20.7%
INTEREST AND FISCAL CHARGES	146,070,330	9.0%	159,145,537	9.1%	178,771,673	9.2%	202,597,563	9.8%	215,214,027	9.9%	47.3%
TOTAL EXPENDITURES [1] Excluding principal	1,626,092,407	100.0%	1,745,839,462	100.0%	1,935,052,219	100.0%	2,067,131,075	100.0%	2,167,977,954	100.0%	33.3%
OTHER USES											
DEBT REDEMPTION - PRINCIPAL	440,460,060		293,666,422		270,565,155		370,469,129		333,354,945		
TRANSFERS TO ENTERPRISE FUNDS	7,787,567		12,254,175		15,384,965		19,838,219		15,804,254		
TOTAL EXPENDITURES AND OTHER USES	2,074,340,034		2,051,760,059		2,221,002,339		2,457,438,423		2,517,137,153		

NOTE: [1] EXPENDITURES DO NOT INCLUDE PRINCIPAL PAYMENTS IN DEBT SERVICE FUNDS. PRINCIPAL PAYMENTS IN DEBT SERVICE FUNDS HAVE BEEN INCLUDED IN EXPENDITURES IN TABLE 1 TO MORELY NEARLY CONFORM TO GOVERNMENTAL ACCOUNTING STANDARDS.

TABLE 2
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1988

TYPE OF ENTERPRISE FUND	TOTAL ALL CITIES		OVER 100,000 FIRST CLASS		20,000 - 100,000 SECOND CLASS		10,000 - 20,000 THIRD CLASS		2,500 - 10,000 FOURTH CLASS		UNDER 2,500 FOURTH CLASS	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
WATER UTILITIES - TABLE 6												
OPERATING REVENUES	202,094,284	100.0%	58,667,461	100.0%	67,862,750	100.0%	25,947,157	100.0%	29,510,441	100.0%	20,106,475	100.0%
OPERATING EXPENSES	169,132,380	83.7%	46,822,137	79.8%	58,051,782	85.5%	20,902,283	80.6%	25,602,299	86.8%	17,753,879	88.3%
OPERATING INCOME (LOSS)	32,961,904	16.3%	11,845,324	20.2%	9,810,968	14.5%	5,044,874	19.4%	3,908,142	13.2%	2,352,596	11.7%
SEWER UTILITIES - TABLE 7												
OPERATING REVENUES	175,367,035	100.0%	62,377,760	100.0%	43,211,441	100.0%	27,974,853	100.0%	27,821,458	100.0%	13,981,523	100.0%
OPERATING EXPENSES	168,935,914	96.3%	53,611,085	85.9%	46,700,516	108.1%	27,469,744	98.2%	27,905,537	100.3%	13,249,032	94.8%
OPERATING INCOME (LOSS)	6,431,121	3.7%	8,766,675	14.1%	(3,489,075)	-8.1%	505,109	1.8%	(84,079)	-0.3%	732,491	5.2%
ELECTRIC UTILITIES - TABLE 8												
OPERATING REVENUES	331,350,616	100.0%	...	...	94,064,601	100.0%	81,151,661	100.0%	115,381,654	100.0%	40,752,700	100.0%
OPERATING EXPENSES	298,706,212	90.1%	...	...	86,848,104	92.3%	74,319,558	91.6%	102,078,820	88.5%	35,459,730	87.0%
OPERATING INCOME (LOSS)	32,644,404	9.9%	...	...	7,216,497	7.7%	6,832,103	8.4%	13,302,834	11.5%	5,292,970	13.0%
HOSPITALS - TABLE 9												
OPERATING REVENUES	147,468,910	100.0%	...	...	...	...	60,858,410	100.0%	63,525,650	100.0%	23,084,850	100.0%
OPERATING EXPENSES	141,714,011	96.1%	...	...	...	...	58,318,308	95.8%	60,641,450	95.5%	22,754,253	98.6%
OPERATING INCOME (LOSS)	5,754,899	3.9%	...	...	...	...	2,540,102	4.2%	2,884,200	4.5%	330,597	1.4%
NURSING HOMES - TABLE 10												
OPERATING REVENUES	38,024,701	100.0%	...	...	...	...	3,131,423	100.0%	4,322,076	100.0%	30,571,202	100.0%
OPERATING EXPENSES	37,817,746	99.5%	...	...	...	...	3,366,041	107.5%	4,517,974	104.5%	29,933,731	97.9%
OPERATING INCOME (LOSS)	206,955	0.5%	...	...	...	...	(234,618)	-7.5%	(195,898)	-4.5%	637,471	2.1%
HEAT UTILITIES - TABLE 11												
OPERATING REVENUES	18,844,215	100.0%	10,595,078	100.0%	2,608,385	100.0%	5,137,647	100.0%	424,872	100.0%	78,233	100.0%
OPERATING EXPENSES	18,238,465	96.8%	10,656,198	100.6%	2,213,468	84.9%	4,908,532	95.5%	390,638	91.9%	69,629	89.0%
OPERATING INCOME (LOSS)	605,750	3.2%	(61,120)	-0.6%	394,917	15.1%	229,115	4.5%	34,234	8.1%	8,604	11.0%
GAS UTILITIES - TABLE 12												
OPERATING REVENUES	32,611,518	100.0%	9,110,235	100.0%	2,073,580	100.0%	11,913,576	100.0%	6,163,144	100.0%	3,350,983	100.0%
OPERATING EXPENSES	27,623,820	84.7%	6,499,475	71.3%	1,615,512	77.9%	11,390,438	95.6%	5,706,795	92.6%	2,411,600	72.0%
OPERATING INCOME (LOSS)	4,987,698	15.3%	2,610,760	28.7%	458,068	22.1%	523,138	4.4%	456,349	7.4%	939,383	28.0%
GARBAGE ENTERPRISES - TABLE 13												
OPERATING REVENUES	16,664,375	100.0%	...	...	6,765,389	100.0%	4,278,118	100.0%	3,568,722	100.0%	2,052,146	100.0%
OPERATING EXPENSES	15,730,574	94.4%	...	...	6,470,875	95.6%	3,823,583	89.4%	3,390,071	95.0%	2,046,045	99.7%
OPERATING INCOME (LOSS)	933,801	5.6%	...	...	294,514	4.4%	454,535	10.6%	178,651	5.0%	6,101	0.3%
OTHER ENTERPRISE FUNDS - TABLE 14												
OPERATING REVENUES	87,645,916	100.0%	54,743,518	100.0%	18,864,253	100.0%	4,547,401	100.0%	4,125,331	100.0%	5,365,413	100.0%
OPERATING EXPENSES	90,645,102	103.4%	57,469,416	105.0%	19,544,408	103.6%	5,131,266	112.8%	3,900,041	94.5%	4,599,971	85.7%
OPERATING INCOME (LOSS)	(2,999,186)	-3.4%	(2,725,898)	-5.0%	(680,155)	-3.6%	(583,865)	-12.8%	225,290	5.5%	765,442	14.3%
LIQUOR STORES - TABLE 15												
SALES	135,409,625	100.0%	...	...	23,739,584	100.0%	16,158,212	100.0%	39,249,997	100.0%	56,261,832	100.0%
COST OF SALES	94,563,558	69.8%	...	...	18,562,601	78.2%	11,882,896	73.5%	28,949,711	73.8%	35,168,350	62.5%
GROSS PROFIT (LOSS)	40,846,067	30.2%	...	...	5,176,983	21.8%	4,275,316	26.5%	10,300,286	26.2%	21,093,482	37.5%
OPERATING EXPENSES	33,572,979	24.8%	...	...	3,946,885	16.6%	3,132,187	19.4%	7,781,969	19.8%	18,711,938	33.3%
OPERATING INCOME (LOSS)	7,273,088	5.4%	...	...	1,230,098	5.2%	1,143,129	7.1%	2,518,317	6.4%	2,381,544	4.2%

FIGURE 5

Operating Revenues of the Enterprise Funds

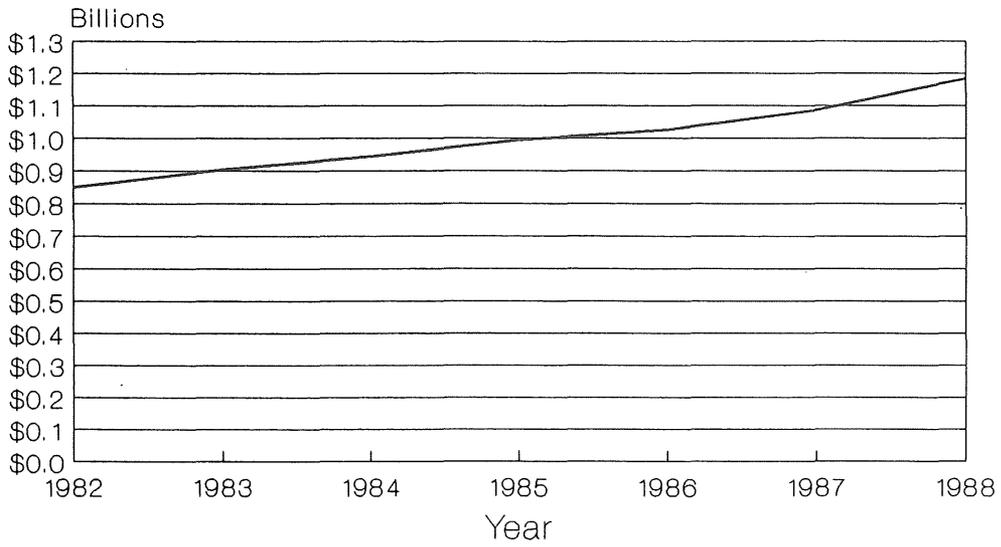
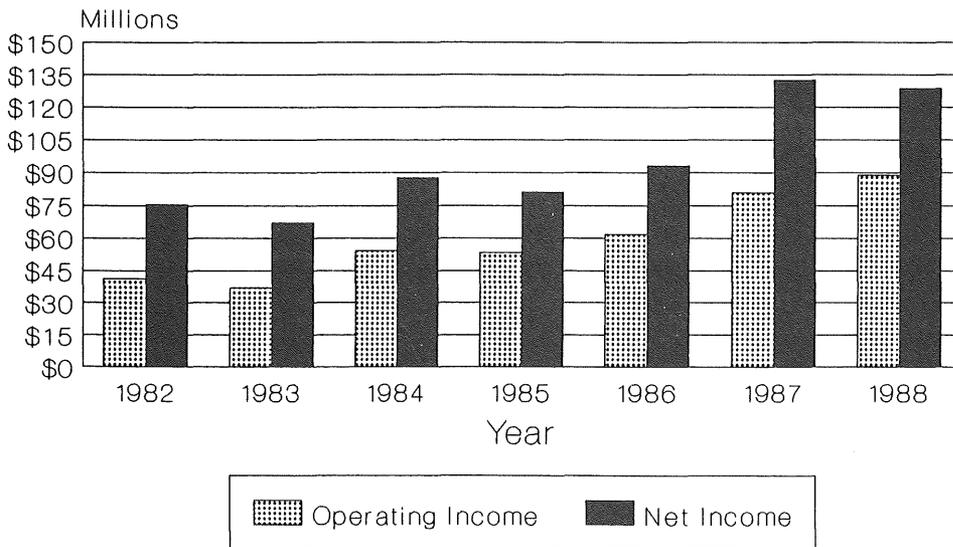


FIGURE 6

City Enterprise Funds Operating Income vs Net Income



**REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS
CITIES OVER 2,500 IN POPULATION**

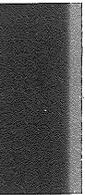


TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN	BLAINE	BLOOMINGTON
CLASS OF CITY	1	1	1	1	2	2	2	2
POPULATION - 1988 estimate	82,899	355,800	265,100	703,799	32,122	22,229	36,258	85,299
ASSESSED VALUATION	304,909,885	3,383,661,874	1,861,675,745	5,550,247,504	192,588,011	96,551,097	190,115,747	1,140,289,581
TOTAL TAXABLE VALUATION	271,338,379	2,934,424,763	1,833,359,633	5,039,122,775	205,823,843	95,503,216	200,975,761	999,742,341
1987 LOCAL TAX LEVY (Collect. in 1988)	14,657,922	93,244,793	59,084,299	166,987,014	4,896,492	3,925,337	2,702,714	16,002,826
SPECIAL ASSESSMENTS (Collect. in 1988)	245,538	6,003,332	10,206,268	16,455,138	2,452,879	157,718	1,469,771	2,568,272
REVENUES								
PROPERTY TAXES	10,788,044	90,269,265	56,570,643	157,627,952	4,428,464	2,895,881	2,596,155	14,217,591
TAX INCREMENTS	5,755,147	41,029,902	13,754,780	60,539,829	443,729	81,797	835,190	5,571,225
GRAVEL TAX	....	6,260	10,072	16,332	29,306	....	....	....
FRANCHISE TAXES (Public Utilities)	881,589	10,069,842	15,511,400	26,462,911	50,656	14,835	13,553	234,410
SPECIAL ASSESSMENTS	744,018	6,939,097	12,327,665	20,010,780	4,036,007	236,983	4,626,962	2,310,588
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	7,158,082	277,208	1,363,969	8,799,259	....	32,460	....	4,668,923
LICENSES AND PERMITS	289,756	6,931,779	4,334,783	11,556,318	747,450	93,847	376,224	1,818,732
FINES AND FORFEITS	775,009	6,842,976	1,825,733	9,443,710	182,590	43,291	206,893	538,723
INTERGOVERNMENTAL REVENUES								
Federal Grants - Com. Develop. Block Grants	1,757,665	20,977,109	3,445,937	26,180,711	....	422,566	84,670	421,555
- Other	2,179,542	20,385,576	10,244,253	32,809,371	....	....	8,083	2,429,517
State Grants - Local Government Aid	12,451,394	61,080,273	37,931,188	111,462,855	840,457	3,052,724	1,319,654	2,861,821
- Homestead Credit	3,368,194	15,631,946	11,199,287	30,199,427	1,204,875	948,167	924,529	2,380,908
- Highways	2,207,366	5,412,032	6,168,535	13,787,933	20,715	367,956	495,125	1,737,624
- Other	4,517,590	13,980,415	14,439,497	32,937,502	66,107	251,098	137,611	422,805
County Grants - Highways	97,722	900,883	1,300,000	2,298,605	....	....	....	....
- Other	328,605	1,985,356	75,395	2,389,356	172,875	134,075	....	....
Local Units Grants - Highways	....	....	71,718	71,718	....	....	....	....
- Other	95,595	7,597,204	2,054,963	9,747,762	....	9,206	22,364	81,937
TOTAL INTERGOVERNMENTAL REVENUES	27,003,673	147,950,794	86,930,773	261,885,240	2,305,029	5,185,792	2,992,036	10,336,167
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	761,257	6,779,379	4,679,898	12,220,534	....	1,347	92,493	1,195,405
Public Safety	646,160	694,907	1,746,482	3,087,549	2,400	53,227	....	415,127
Streets and Highways	1,291,679	4,132,287	446,398	5,870,364	234,590	....	....	154,309
Sanitation (Refuse Collection)	....	6,849,715	....	6,849,715	....	....	....	....
Libraries	81,027	227,884	540,018	848,929	....	11,086	....	....
Recreation and Parks	686,562	577,522	578,826	1,842,910	145,398	103,413	125,735	473,694
Airports	....	....	....	....	....	1,801	....	....
Other Service Charges	16,312	10,720,672	4,584,308	15,321,292	219,741	1,799	623,424	1,280,212
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,482,997	29,982,366	12,575,930	46,041,293	602,129	172,673	841,652	3,518,747
MISCELLANEOUS REVENUES								
Interest Earnings	2,450,983	25,467,066	12,228,201	40,146,250	716,246	645,769	1,084,190	12,420,882
All Other Revenues	3,270,164	46,155,941	11,623,499	61,049,604	715,985	2,026,737	3,746,542	11,237,859
TOTAL REVENUES	62,599,462	411,922,496	229,057,528	703,579,486	14,257,591	11,430,065	17,319,397	66,873,847
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	1,304,463	43,855,048	18,167,086	63,326,597	2,890,000	983,848	4,155,000	12,212,184
- Other Long-Term Debt	561,199	....	650,000	1,211,199	635,000	48,352	....	838,500
- Short-Term Debt	....	....	....	....	....	....	178,011	....
TOTAL BORROWING	1,865,662	43,855,048	18,817,086	64,537,796	3,525,000	1,032,200	4,333,011	13,050,684
Other Financing Sources	....	....	6,975,655	6,975,655	....	....	....	....
TRANSFERS FROM - Enterprise Funds	671,892	15,893,031	18,377,929	34,942,852	395,992	38,427	....	....
- Governmental Funds	7,252,199	69,654,608	38,649,972	115,556,779	5,047,544	765,317	440,000	6,430,689
TOTAL REVENUES AND OTHER SOURCES	72,389,215	541,325,183	311,878,170	925,592,568	23,226,127	13,266,009	22,092,408	86,355,220
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O	W,S,O	W,S,L,O	W,S,E,O	W,S,G	W,S,O

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COLUMBIA HEIGHTS	COON RAPIDS	CRYSTAL	EAGAN	EDINA
CLASS OF CITY	2	2	2	2	2	2	2	2
POPULATION - 1988 estimate	29,420	53,842	46,687	19,170	45,774	24,900	42,556	46,095
ASSESSED VALUATION	248,704,595	343,427,910	454,858,398	118,093,074	253,814,575	139,028,899	384,914,387	775,009,761
TOTAL TAXABLE VALUATION	230,771,441	335,549,887	423,424,564	119,671,117	269,997,243	148,388,877	367,673,366	705,560,060
1987 LOCAL TAX LEVY (Collect. in 1988)	3,887,904	6,792,395	8,337,633	2,043,908	4,516,509	2,267,015	6,573,837	8,347,458
SPECIAL ASSESSMENTS (Collect. in 1988)	556,028	2,756,516	3,480,438	91,003	2,759,587	318,877	4,846,620	1,050,120
REVENUES								
PROPERTY TAXES	3,661,912	6,585,862	7,817,340	1,819,061	4,511,630	1,822,644	5,739,708	7,433,321
TAX INCREMENTS	1,090,297	3,134,900	566,671	1,105,540	1,394,449	856,271	153,516	2,111,473
GRAVEL TAX	....	....	30,323	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	57,029	775,347	....	....	48,528
SPECIAL ASSESSMENTS	588,981	7,156,016	4,699,205	474,199	6,888,698	470,077	10,178,809	1,500,050
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	8,678	....	....	....	....	....
LICENSES AND PERMITS	329,783	875,291	1,223,972	163,384	519,707	222,369	1,027,835	623,760
FINES AND FORFEITS	243,952	275,573	197,440	112,254	229,727	212,295	177,468	532,257
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	312,774	....	....	296,822	322,809	134,615	....	54,071
- Other	5,658	....	....	55,536	10,489	....	19,500	9,069
State Grants - Local Government Aid	2,080,644	2,105,918	1,687,515	1,770,244	2,510,871	1,630,961	332,917	549,706
- Homestead Credit	856,798	1,629,779	1,380,184	748,834	1,385,212	733,643	1,070,484	1,361,162
- Highways	612,819	860,098	783,145	380,278	831,123	253,194	740,580	274,850
- Other	239,880	282,843	392,252	211,339	247,043	79,525	267,679	381,962
County Grants - Highways	....	....	....	18,060	....	....	....	....
- Other	....	15,054	4,211	....	....	....	....	103,666
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	1,800	56,000	....	257,199	130,349	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,110,373	4,949,692	4,247,307	3,738,312	5,437,896	2,831,938	2,431,160	2,734,486
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	514,495	181,453	56,421	61,558	31,481	5,146	588,666	335,417
Public Safety	13,617	9,865	359,150	71,368	45,359	9,530	....	405,291
Streets and Highways	....	....	505,540	3,345	109,599	157,929	482,109	....
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	....
Libraries	....	....	....	3,634	....	....	....	....
Recreation and Parks	687,523	253,838	92,800	356,088	120,679	180,981	530,998	65,078
Airports	....	....	....	....	....	....	....	....
Other Service Charges	53,577	18,461	....	143,465	516,985	155,368	195,627	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,269,212	463,617	1,013,911	639,458	824,103	508,954	1,797,400	805,786
MISCELLANEOUS REVENUES								
Interest Earnings	1,447,630	2,406,584	4,694,401	633,786	1,194,035	647,575	3,181,925	533,647
All Other Revenues	1,257,670	1,209,063	781,163	1,262,983	1,288,543	184,681	1,102,511	193,534
TOTAL REVENUES	13,999,810	27,056,598	25,280,411	10,006,006	23,064,135	7,756,804	25,790,332	16,516,842
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	4,594,854	....	4,937,326	....	15,129,020	15,111,818
- Other Long-Term Debt	....	....	961,125	....	....	....	49,475	....
- Short-Term Debt	....	....	....	....	....	....	350,000	....
TOTAL BORROWING	....	....	5,555,979	....	4,937,326	....	15,528,495	15,111,818
Other Financing Sources	....	....	....	140,684	....	....	....	7,393,832
TRANSFERS FROM - Enterprise Funds	90,000	....	....	394,022	....	....	79,400	350,000
- Governmental Funds	2,558,906	434,590	1,265,733	1,566,222	1,824,120	2,109,845	5,828,965	3,472,770
TOTAL REVENUES AND OTHER SOURCES	16,648,716	27,491,188	32,102,123	12,106,934	29,825,581	9,866,649	47,227,192	42,845,262
Type of Public Service Enterprise	W,S,L,O	W,S,O	W,S,O	W,S,G,L	W,S,O	W,S,O	W,S,O	W,S,L,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COLUMBIA HEIGHTS	COON RAPIDS	CRYSTAL	EAGAN	EDINA
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	1,534,833	2,688,857	1,873,839	902,938	2,432,045	961,309	3,348,106	1,931,894
- Capital Outlay	238,448	13,895	2,757,076	132,032	107,093	205,373	2,390,812	15,088
TOTAL GENERAL GOVERNMENT	1,773,281	2,702,752	4,630,915	1,034,970	2,539,138	1,166,682	5,738,918	1,946,982
PUBLIC SAFETY								
Police Department - Current Expenditures	2,047,952	3,626,334	3,347,055	1,356,405	2,667,100	1,514,278	2,429,409	2,858,150
- Capital Outlay	76,036	7,998	191,557	44,984	9,188	56,470	201,259	113,675
Fire Department - Current Expenditures	284,468	324,980	1,859,159	561,818	1,284,179	135,840	418,386	1,720,846
- Capital Outlay	12,877	16,263	920,727	48,236	50,767	76,905	60,313	109,210
Other Protection - Current Expenditures	291,275	55,734	365,054	142,524	492,762	132,658	....	290,562
- Capital Outlay	3,597	11,771	....	64,229	66,265	13,360	....	12,667
TOTAL PUBLIC SAFETY	2,716,205	4,043,080	6,683,552	2,218,196	4,570,261	1,929,511	3,109,367	5,105,110
STREETS AND HIGHWAYS - Maintenance	1,386,177	2,119,337	1,371,151	522,260	1,046,041	635,527	998,081	2,137,421
- Lighting	151,630	206,020	232,948	114,080	460,454	106,151	....	304,507
- Construction	1,215,601	4,685,122	4,630,861	412,149	3,097,958	....	6,949,432	1,133,494
- Other Capital Outlay	160,139	36,153	481,846	9,577	156,559	16,428	187,497	8,127
TOTAL STREETS AND HIGHWAYS	2,913,547	7,046,632	6,716,806	1,058,066	4,761,012	758,106	8,135,010	3,583,549
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....	....	....
Other Sanitation - Current Expenditures	70,972	....	90,266	90,260	....	18,267	....	....
Sanitation - Capital Outlay	....	....	....	500	....	....	....	....
TOTAL SANITATION	70,972	....	90,266	90,760	....	18,267	....	....
HEALTH - Current Expenditures	69,117	72,896	....	....	....	138,943	....	252,834
- Capital Outlay	....	....	....	....	....	664	....	11,347
TOTAL HEALTH	69,117	72,896	....	....	....	139,607	....	264,181
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	....	338,457	....	....	....	....
- Capital Outlay	....	....	....	14,784	....	....	....	....
Park and Recreation - Current Expenditures	1,772,204	1,743,632	1,410,963	1,186,729	1,457,313	809,124	1,273,150	1,471,741
- Capital Outlay	95,849	389,331	462,637	29,252	477,834	149,440	1,053,213	123,567
TOTAL CULTURE AND RECREATION	1,868,053	2,132,963	1,873,600	1,569,222	1,935,147	958,564	2,326,363	1,595,308
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	209,080	....	231,534	....	6,001,078	....	4,081,412	....
AIRPORTS - Current Expenditures	....	....	....	....	....	519,302	....	....
- Capital Outlay	....	....	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	833,242	17,217	....	589,438	478,941	117,661	....	501,990
- Capital Outlay	....	178,420	....	690,455	906,508	279,874	....	17,877,751
ALL OTHER UNALLOCATED - Current Expenditures	99,840	....	49,075	83,047	847,619	258,872	....	469,024
- Capital Outlay	1,555	4,042,202	1,177,575	1,718,316	7,048	748,465	....	526,303
DEBT SERVICE - Interest & Fiscal Charges	690,275	1,642,746	6,641,455	1,246,168	2,442,004	566,672	3,295,393	2,170,163
- Principal Payment on Bonds	640,000	1,987,000	3,300,000	645,000	2,625,000	318,987	5,845,000	1,950,000
- Other Long-Term Debt	....	15,000	200,000	....	....	....	400,000	....
TOTAL CURRENT EXPENDITURES	8,750,790	10,855,007	10,831,044	5,887,956	11,166,454	5,677,986	8,467,132	11,938,969
TOTAL CAPITAL OUTLAY	1,804,102	9,381,155	10,622,279	3,164,514	10,880,298	1,546,979	14,923,938	19,931,229
DEBT SERVICE - Principal & Interest	1,330,275	3,644,746	10,141,455	1,891,168	5,067,004	885,659	9,540,393	4,120,163
TOTAL EXPENDITURES	11,885,167	23,880,908	31,594,778	10,943,638	27,113,756	8,110,624	32,931,463	35,990,361
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	46,805	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	....	21,070	....	229,828
- Governmental Funds	2,558,906	434,590	1,265,733	1,566,222	1,824,120	2,109,845	5,828,965	3,472,770
TOTAL EXPENDITURES AND OTHER USES	14,444,073	24,315,498	32,860,511	12,556,665	28,937,876	10,241,539	38,760,428	39,692,959

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	FRIDLEY	GOLDEN VALLEY	HIBBING	HANKATO	HAPLE GROVE	HAPLEWOOD	MINNETONKA	HOORHEAD
CLASS OF CITY	2	2	2	2	2	2	2	2
POPULATION - 1988 estimate	29,336	21,318	18,723	29,779	35,882	29,305	43,742	30,737
ASSESSED VALUATION	258,354,285	324,506,406	59,039,302	153,782,709	220,957,286	294,478,242	646,741,741	104,629,294
TOTAL TAXABLE VALUATION	229,580,223	268,902,667	57,671,779	140,780,208	229,953,853	267,041,014	559,195,867	97,402,641
1987 LOCAL TAX LEVY (Collect. in 1988)	3,099,047	5,157,311	3,546,184	5,611,922	4,584,290	4,364,479	10,160,043	2,730,961
SPECIAL ASSESSMENTS (Collect. in 1988)	774,826	482,091	116,314	1,041,728	2,883,185	1,100,027	5,701,240	806,362
REVENUES								
PROPERTY TAXES	2,876,100	4,551,156	2,185,017	4,694,351	4,161,077	3,924,426	9,047,152	1,923,776
TAX INCREMENTS	1,501,733	3,278,077	198,695	1,427,286	498,911	497,583	1,451,715	675,463
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	57,488	....	....	....	....	....	47,429	....
SPECIAL ASSESSMENTS	918,687	536,673	134,270	2,618,578	7,538,083	1,699,928	5,052,273	1,493,613
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	321,065	279,942	80,605	271,113	972,700	618,801	1,189,359	189,687
FINES AND FORFEITS	292,293	187,518	42,615	173,889	156,703	122,891	292,473	239,667
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	113,897	178,310	....	....	....	....	83,317	611,519
- Other	35,279	3,425	29,522	....	....	11,616	63,506	738,671
State Grants - Local Government Aid	1,900,802	1,377,197	2,647,952	4,126,676	629,460	1,510,385	1,616,830	2,698,271
- Homestead Credit	609,321	832,978	1,458,455	891,512	1,271,384	725,310	1,479,364	770,453
- Highways	138,778	107,563	639,528	3,131,027	1,501,330	58,195	799,660	54,508
- Other	831,335	275,174	6,289,532	431,714	134,647	191,851	201,856	2,749,555
County Grants - Highways	....	....	....	922,088	....	15,644	....	35,952
- Other	....	97,177	....	188,605	....	13,844	....	36,898
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	206,505	46,575	400,000	....	....	23,834	....	25,256
TOTAL INTERGOVERNMENTAL REVENUES	3,835,917	2,918,399	11,464,989	9,691,622	3,536,821	2,550,679	4,244,533	7,721,083
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	10,852	209,394	9,529	704,434	717,937	327,405	43,928	102,479
Public Safety	22,535	144,969	119,487	....	....	107,857	....	38,428
Streets and Highways	....	119,561	2,654	....	27,732	245,046	....	435,555
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	....
Libraries	....	....	4,914	....	....	....	....	....
Recreation and Parks	123,732	222,964	176,447	49,369	537,201	151,602	396,243	203,264
Airports	....	....	....	89,313	....	....	....	....
Other Service Charges	3,136	343,152	141,638	....	....	339,665	....	470,793
TOTAL DEPARTMENT FEES & SERVICE CHARGES	160,255	1,040,040	454,669	843,116	1,282,870	1,171,575	440,171	1,250,519
MISCELLANEOUS REVENUES								
Interest Earnings	2,321,473	1,776,104	185,326	1,359,770	2,590,914	927,594	6,935,988	1,141,770
All Other Revenues	238,886	1,595,709	198,132	341,142	53,170	351,096	1,049,775	536,724
TOTAL REVENUES	12,523,897	16,163,618	14,944,318	21,420,867	20,791,249	11,864,573	29,750,868	15,172,302
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	604,510	....	4,801,075	20,141,115	4,149,499	....	4,354,389
- Other Long-Term Debt	....	327,789	121,000	....	437,752	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	932,299	121,000	4,801,075	20,578,867	4,149,499	....	4,354,389
Other Financing Sources	....	....	18,981	....	857,000	....	....	....
TRANSFERS FROM - Enterprise Funds	50,000	225,000	....	223,294	35,750	2,050	100,000	2,423,033
- Governmental Funds	4,011,182	3,200,370	958,871	....	1,482,421	272,470	10,409,180	1,010,491
TOTAL REVENUES AND OTHER SOURCES	16,585,079	20,521,287	16,043,170	26,445,236	43,745,287	16,288,592	40,260,048	22,960,215
Type of Public Service Enterprise	W,S,L	W,S,O	W,S,G,E,O	W,S,G,O	W,S	S	W,S,O	W,S,G,E,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	FRIDLEY	GOLDEN VALLEY	HIBBING	HANKATO	MAPLE GROVE	MAPLEWOOD	MINNETONKA	HOORHEAD
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	2,459,688	2,796,580	935,402	254,385	1,319,910	1,141,882	3,239,100	1,404,299
- Capital Outlay	143,170	27,027	187,676	457	212,301	63,508	56,490	26,742
TOTAL GENERAL GOVERNMENT	2,602,858	2,823,607	1,123,078	254,842	1,532,211	1,205,390	3,295,590	1,431,041
PUBLIC SAFETY								
Police Department - Current Expenditures	2,144,344	1,317,470	1,150,064	2,299,190	1,510,723	2,573,362	3,015,517	2,072,130
- Capital Outlay	110,233	....	16,969	85,893	110,387	135,771	978,363	166,189
Fire Department - Current Expenditures	544,628	273,381	1,267,692	2,072,275	297,787	846,790	647,318	1,274,157
- Capital Outlay	45,385	25,876	13,134	78,377	109,317	14,846	454,140	65,507
Other Protection - Current Expenditures	52,493	638,267	141,243	....	14,891	76,110	....	153,526
- Capital Outlay	6,755	....	16,518	....	705	2,956	....	418
TOTAL PUBLIC SAFETY	2,903,838	2,254,994	2,605,620	4,535,735	2,043,810	3,649,835	5,095,338	3,731,927
STREETS AND HIGHWAYS								
- Maintenance	1,618,094	1,829,179	1,074,493	1,740,812	1,272,935	1,103,670	1,439,957	1,725,465
- Lighting	72,036	165,849	16,399	158,315	....	121,680	136,454	....
- Construction	1,060,600	1,810,504	913,967	7,884,247	3,943,138	2,571,077	223,731	2,854,742
- Other Capital Outlay	1,750,931	18,437	143,365	....	136,458	16,974	589,868	53,223
TOTAL STREETS AND HIGHWAYS	4,501,661	3,823,969	2,148,224	9,783,374	5,352,531	3,813,401	2,390,010	4,633,430
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	1,388	....	22,425	....	33,879	....
Sanitation - Capital Outlay	....	....	....	....	....	....	....	....
TOTAL SANITATION	....	....	1,388	....	22,425	....	33,879	....
HEALTH								
- Current Expenditures	....	....	128,604	76,780	....	58,667	90,383	....
- Capital Outlay	....	....	25,446	....	....	....	....	....
TOTAL HEALTH	....	....	154,050	76,780	....	58,667	90,383	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	351,476	287,899	....	....	....	334,668
- Capital Outlay	....	....	4,461	....	....	....	....	907,635
Park and Recreation - Current Expenditures	589,771	790,168	625,528	1,219,575	1,060,355	971,425	1,383,090	1,018,927
- Capital Outlay	37,540	12,009	111,314	99,203	398,919	339,666	1,088,474	422,085
TOTAL CULTURE AND RECREATION	627,311	802,177	1,092,779	1,606,677	1,459,274	1,311,091	2,471,564	2,683,315
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	978,205	....	7,886,275	....	3,925,768	....
AIRPORTS								
- Current Expenditures	....	....	25,200	261,743	....	....	....	....
- Capital Outlay	....	....	....	11,401	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	437,937	204,963	233,840	517,868	486,866	411,859	16,385	1,655,821
- Capital Outlay	1,408,374	428,369	3,911	9,213	16,470	2,540	153,295	257,436
ALL OTHER UNALLOCATED - Current Expenditures	....	....	156,952	2,033,203	72,681	199,944	96,076	2,071,673
- Capital Outlay	....	1,349,005	....	138,996	....	....	237,263	68,529
DEBT SERVICE - Interest & Fiscal Charges	1,423,027	2,238,377	485,734	2,148,607	2,808,436	1,177,423	4,704,787	1,203,619
- Principal Payment on Bonds	970,000	365,000	535,000	7,940,000	2,995,000	1,850,000	8,175,000	2,235,000
- Other Long-Term Debt	....	126,838	90,965	....	150,000	45,322	....	....
TOTAL CURRENT EXPENDITURES	7,918,991	8,015,857	7,330,995	10,922,045	6,058,573	7,505,389	10,098,159	11,710,666
TOTAL CAPITAL OUTLAY	4,562,988	3,671,227	7,323,243	8,307,787	12,813,970	8,307,338	7,707,392	4,822,506
DEBT SERVICE - Principal & Interest	2,393,027	2,730,215	1,111,699	10,088,607	5,953,436	3,072,745	12,879,787	3,438,619
TOTAL EXPENDITURES	14,875,006	14,417,299	15,765,937	29,318,439	24,825,979	13,725,472	30,685,338	19,971,791
OTHER FINANCING USES								
DEBT REDEMPTION								
- Refunded	410,000	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds	4,159	....	....	....	100,000	48,000	400,000	750,000
- Governmental Funds	4,011,182	3,200,370	958,871	....	1,482,421	272,470	10,409,180	1,010,491
TOTAL EXPENDITURES AND OTHER USES	19,300,347	17,617,669	16,724,808	29,318,439	26,408,400	14,045,942	41,494,518	21,732,282

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	SOUTH ST. PAUL	ST. CLOUD
CLASS OF CITY	2	2	2	2	2	2	2	2
POPULATION - 1988 estimate	23,343	22,944	47,800	36,760	64,797	34,785	20,361	45,322
ASSESSED VALUATION	159,938,918	180,750,513	536,820,358	251,151,021	451,286,205	386,814,147	109,139,374	249,160,575
TOTAL TAXABLE VALUATION	162,247,705	168,530,841	477,334,140	251,711,333	438,346,598	343,324,012	120,323,854	241,411,281
1987 LOCAL TAX LEVY (Collect. in 1988)	1,945,368	2,530,069	7,477,427	5,169,891	12,628,393	4,674,865	2,574,362	8,278,237
SPECIAL ASSESSMENTS (Collect. in 1988)	359,863	464,140	4,423,068	1,084,609	1,468,287	560,738	338,141	821,433
REVENUES								
PROPERTY TAXES	1,757,074	2,349,732	6,711,557	4,510,419	9,892,775	3,933,932	2,423,905	6,936,869
TAX INCREMENTS	748,355	1,278,502	2,284,432	2,406,181	1,572,071	1,963,213	991,931	636,703
GRAVEL TAX	.....	.....	.....	.....	.....	.....	4,451	.....
FRANCHISE TAXES (Public Utilities)	.....	.....	.....	34,274	129,026	.....	384,567	951,515
SPECIAL ASSESSMENTS	681,511	301,978	8,021,830	1,052,292	2,520,923	1,066,515	579,984	2,812,994
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	7,751,482	.....	.....	858,709
LICENSES AND PERMITS	264,620	134,156	1,434,507	317,361	1,051,645	486,112	123,561	702,391
FINES AND FORFEITS	63,780	160,441	473,428	283,298	561,672	113,933	65,468	425,909
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	321,365	425,689	2,657	379,738	950,458	25,000	.....	485,923
- Other	6,456	.....	548,548	7,065	1,864,152	.....	661,655	174,474
State Grants - Local Government Aid	969,264	1,274,775	409,328	3,122,355	5,669,064	848,496	2,078,523	5,603,271
- Homestead Credit	418,065	472,362	1,160,245	1,532,266	2,198,604	789,914	772,229	1,269,608
- Highways	155,715	350,371	793,258	624,374	1,242,959	995,421	684,127	846,581
- Other	100,599	236,036	490,957	103,870	1,723,941	184,453	697,614	2,802,476
County Grants - Highways	9,673	.....	.....	.....	.....	.....	195,697	7,725
- Other	34,546	26,811	122,126	160,062	447,830	28,160	10,748	4,630,855
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....	37,309	.....
- Other	.....	48,991	.....	10,556	.....	.....	3,000	51,100
TOTAL INTERGOVERNMENTAL REVENUES	2,015,683	2,835,035	3,527,119	5,940,286	14,097,008	2,871,444	5,140,902	15,872,013
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	312,641	153,981	387,648	301,115	18,905	254,532	177,545	22,403
Public Safety	.....	42,564	.....	127,962	263,340	8,611	4,090	25,601
Streets and Highways	.....	65,569	.....	2,189	107,979	.....	11,682	2,727
Sanitation (Refuse Collection)	.....	.....	.....	.....	.....	.....	.....	5,850
Libraries	.....	.....	.....	.....	40,842	.....	.....	.....
Recreation and Parks	166,784	222,193	334,762	642,838	2,603,921	369,132	282,294	143,448
Airports	.....	.....	.....	.....	.....	.....	27,170	.....
Other Service Charges	.....	.....	5,712	13,341	.....	.....	69,414	7,078
TOTAL DEPARTMENT FEES & SERVICE CHARGES	479,425	484,307	728,122	1,087,445	3,034,987	632,275	572,195	207,107
MISCELLANEOUS REVENUES								
Interest Earnings	2,137,051	1,551,367	4,650,334	1,986,608	4,056,892	2,140,566	939,039	2,773,331
All Other Revenues	797,606	542,536	2,122,375	231,829	6,014,889	381,731	189,442	3,507,060
TOTAL REVENUES	8,945,105	9,638,054	29,953,704	17,849,993	50,683,370	13,589,721	11,415,445	35,684,601
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	.....	3,945,774	5,985,744	9,632,689	.....	4,429,455	1,508,995	11,059,989
- Other Long-Term Debt	.....	605,210	.....	.....	.....	.....	278,998	593,349
- Short-Term Debt	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	4,550,984	5,985,744	9,632,689	.....	4,429,455	1,787,993	11,653,338
Other Financing Sources	9,703,087	271,981	.....	.....	.....	.....	.....	294,066
TRANSFERS FROM - Enterprise Funds	388,980	487,170	2,998,425	487,040	116,045	.....	131,029	410,800
- Governmental Funds	2,298,719	3,413,495	9,773,350	16,140,545	2,554,524	996,312	1,306,209	5,986,619
TOTAL REVENUES AND OTHER SOURCES	21,335,891	18,361,684	48,711,223	44,110,267	53,353,939	19,015,488	14,640,676	54,029,424
Type of Public Service Enterprise	W,S,L,O	W,S,O	W,S	W,S,L,O	W,S,E,O	W,S,O	W,S	W,S,G,E,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	SOUTH ST. PAUL	ST. CLOUD
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	906,726	888,730	1,806,718	1,695,894	2,161,313	1,122,413	862,857	2,121,515
- Capital Outlay	64,626	13,027	34,694	47,722	197,713	60,714	60,903	49,710
TOTAL GENERAL GOVERNMENT	971,352	901,757	1,841,412	1,743,616	2,359,026	1,183,127	923,760	2,171,225
PUBLIC SAFETY								
Police Department - Current Expenditures	1,027,752	1,761,093	2,466,247	3,113,977	6,011,745	1,907,531	1,861,828	3,454,252
- Capital Outlay	24,203	110,506	27,399	62,454	97,587	22,461	68,868	307,286
Fire Department - Current Expenditures	151,701	379,604	642,768	1,523,165	5,274,506	492,085	1,257,817	2,580,813
- Capital Outlay	15,597	20,624	43,771	30,649	146,605	13,441	242,600	2,535,810
Other Protection - Current Expenditures	17,449	182,692	3,951	226,431	884,043	200,364	120,166	413,193
- Capital Outlay	....	....	15,151	1,606	4,136,385	....	....	4,899
TOTAL PUBLIC SAFETY	1,236,702	2,454,519	3,199,287	4,958,282	16,550,871	2,635,882	3,551,279	9,296,253
STREETS AND HIGHWAYS								
- Maintenance	481,410	561,164	1,554,937	776,745	3,649,609	1,024,692	961,851	2,067,361
- Lighting	83,276	66,194	270,531	209,755	391,125	125,311	108,251	271,039
- Construction	....	612,255	5,940,493	....	2,518,828	1,997,775	3,195,833	7,605,643
- Other Capital Outlay	67,072	452,695	45,123	60,118	693,439	1,893	46,042	258,509
TOTAL STREETS AND HIGHWAYS	631,758	1,692,308	7,811,084	1,046,618	7,253,001	3,149,671	4,311,977	10,202,552
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	234,818	....	....	....	7,192	....
Other Sanitation - Current Expenditures	....	37,490	....	....	100,891	....	90,065	....
Sanitation - Capital Outlay	....	....	....	....	....	....	....	....
TOTAL SANITATION	....	37,490	234,818	....	100,891	....	97,257	....
HEALTH								
- Current Expenditures	....	....	....	118,000	....	....	....	324,939
- Capital Outlay	....	....	....	....	....	....	....	716
TOTAL HEALTH	....	....	....	118,000	....	....	....	325,655
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	....	....	1,386,030	....	278,827	481,270
- Capital Outlay	....	....	....	....	317,953	....	2,242	832
Park and Recreation - Current Expenditures	724,803	746,892	1,562,822	2,331,476	5,178,348	1,052,954	602,213	1,362,602
- Capital Outlay	277,361	92,386	39,610	164,234	935,552	224,006	49,981	111,100
TOTAL CULTURE AND RECREATION	1,002,164	839,278	1,602,432	2,495,710	7,817,883	1,276,960	933,263	1,955,804
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	....	....	1,482,212
AIRPORTS								
- Current Expenditures	....	....	....	....	330,095	....	13,075	110,573
- Capital Outlay	....	....	....	....	514,736	....	549,943	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	584,728	619,953	574,714	761,299	1,344,804	200,785	5,915	485,923
- Capital Outlay	2,095,996	2,050,336	....	209,024	2,005,255	106,375	....	3,853,299
ALL OTHER UNALLOCATED - Current Expenditures	249,406	450,138	1,101,106	14,361	1,218,248	371,049	141,444	378,307
- Capital Outlay	1,243,054	....	549,290	671,763	541,698	....	2,162,427	7,402,298
DEBT SERVICE - Interest & Fiscal Charges	2,124,641	814,820	3,454,556	2,799,982	2,332,664	3,044,487	812,670	3,238,686
- Principal Payment on Bonds	1,069,000	835,000	6,335,000	20,620,000	3,560,000	1,465,000	890,000	3,350,000
- Other Long-Term Debt	....	280,000	....	....	51,774	....	....	....
TOTAL CURRENT EXPENDITURES	4,227,251	5,693,950	10,218,612	10,771,103	27,930,757	6,497,184	6,311,501	16,235,142
TOTAL CAPITAL OUTLAY	3,787,909	3,351,829	11,907,590	1,247,570	13,810,021	2,426,665	6,378,839	22,130,102
DEBT SERVICE - Principal & Interest	3,193,641	1,929,820	9,789,556	23,419,982	5,944,438	4,509,487	1,702,670	6,588,686
TOTAL EXPENDITURES	11,208,801	10,975,599	31,915,758	35,438,655	47,685,216	13,433,336	14,393,010	44,953,930
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	7,669,627	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds								
- Governmental Funds	5,000	7,441	713,721	224,518	150,000	....	....	356,361
TOTAL EXPENDITURES AND OTHER USES	2,298,720	3,413,495	9,773,350	16,140,545	2,554,524	996,312	1,306,209	5,986,618
TOTAL EXPENDITURES AND OTHER USES	13,512,521	14,396,535	42,402,829	59,473,345	50,389,740	14,429,648	15,699,219	51,296,909

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. LOUIS PARK	WHITE BEAR LAKE	WINONA	TOTAL SECOND CLASS	ALBERT LEA	ANOKA	BEHIDJI	BRAINERD
CLASS OF CITY	2	2	2	2	3	3	3	3
POPULATION - 1988 estimate	43,700	23,605	24,995	1,111,586	18,241	16,408	11,101	11,385
ASSESSED VALUATION	469,051,266	134,194,495	105,248,649	9,433,440,821	80,239,982	95,600,061	42,386,897	50,669,487
TOTAL TAXABLE VALUATION	429,961,943	146,582,440	99,549,448	8,832,933,563	74,831,528	103,977,841	41,916,086	50,455,661
1987 LOCAL TAX LEVY (Collect. in 1988)	7,373,464	1,797,078	4,507,463	168,504,882	2,994,308	1,738,971	1,255,638	1,906,376
SPECIAL ASSESSMENTS (Collect. in 1988)	1,307,977	1,135,968	451,368	47,829,194	306,315	302,281	309,717	202,782
REVENUES								
PROPERTY TAXES	7,065,508	1,575,674	3,590,982	147,641,051	2,236,001	1,819,394	1,019,174	1,495,054
TAX INCREMENTS	811,888	162,492	708,963	40,439,252	718,644	....	65,089	....
GRAVEL TAX	....	....	....	64,080	....	....	....	....
FRANCHISE TAXES (Public Utilities)	113,463	101,475	571,329	3,584,924	934,345	....	....	20,101
SPECIAL ASSESSMENTS	1,464,184	1,619,194	545,835	83,825,920	330,430	453,750	382,964	224,629
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	83,272	13,403,524	81,649	....	....	....
LICENSES AND PERMITS	781,802	330,883	202,116	17,774,780	125,538	126,418	103,187	91,696
FINES AND FORFEITS	341,408	65,727	143,019	7,158,595	73,104	194,506	153,185	49,743
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	170,759	200,000	219,210	6,217,724	....	....	....	....
- Other	....	....	24,610	6,706,831	....	....	37,030	68,897
State Grants - Local Government Aid	2,625,628	987,156	3,114,480	63,953,345	2,461,850	1,211,426	1,617,325	1,286,598
- Homestead Credit	1,367,146	513,175	935,508	34,092,474	692,581	386,338	183,832	339,048
- Highways	187,548	573,184	495,682	20,737,316	595,473	216,094	350,259	....
- Other	558,976	155,525	765,169	21,905,424	467,642	147,473	257,805	525,402
County Grants - Highways	....	12,572	7,872	1,225,283	2,290	....	....	....
- Other	7,840	41	68,062	6,303,486	115,194	99,999	37,470	103,871
Local Units Grants - Highways	....	....	....	37,309	....	....	....	....
- Other	7,583,194	88,268	....	9,046,134	4,258	4,700	....	2,000
TOTAL INTERGOVERNMENTAL REVENUES	12,501,091	2,529,921	5,630,593	170,225,326	4,339,288	2,066,030	2,483,721	2,325,816
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	42,688	323,893	4,783	7,189,974	9,022	....	1,520	....
Public Safety	129,784	237,766	21,284	2,679,212	1,171	190,125	75,000	....
Streets and Highways	9,467	....	8,786	2,686,368	4,944	7,564	....	18,720
Sanitation (Refuse Collection)	....	....	....	5,850	....	....	....	....
Libraries	....	....	29,858	90,334	....	30,019	....	1,365
Recreation and Parks	428,156	162,015	108,307	10,460,897	153,758	81,935	122,758	13,198
Airports	....	....	2,148	120,432	....	94,297	....	104,518
Other Service Charges	....	243,413	551,605	5,397,606	369,432	....	14,588	36,679
TOTAL DEPARTMENT FEES & SERVICE CHARGES	610,095	967,087	726,771	28,630,673	538,327	403,940	213,866	174,480
MISCELLANEOUS REVENUES								
Interest Earnings	1,411,013	952,697	553,193	69,997,700	565,731	414,320	386,203	320,388
All Other Revenues	360,775	405,930	496,023	44,422,101	1,114,001	1,025,443	249,696	116,300
TOTAL MISCELLANEOUS REVENUES	25,461,227	8,711,080	13,252,096	627,167,926	11,057,058	6,503,801	5,057,085	4,818,207
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	1,921,725	3,264,562	135,813,571	....	....	....	732,106
- Other Long-Term Debt	....	60,000	119,911	5,076,461	178,500	....	....	282,150
- Short-Term Debt	....	....	....	528,011	....	....	....	1,700,000
TOTAL BORROWING	....	1,981,725	3,384,473	141,418,043	178,500	....	....	2,714,256
Other Financing Sources	....	....	....	18,679,631	....	....	....	....
TRANSFERS FROM - Enterprise Funds	244,500	135,474	9,313	9,815,744	....	1,370,038	134,000	180,000
- Governmental Funds	2,785,293	1,579,594	475,034	100,399,380	1,457,431	422,600	....	1,927,349
TOTAL REVENUES AND OTHER SOURCES	28,491,020	12,407,873	17,120,916	897,480,724	12,692,989	8,296,439	5,191,085	9,639,812
Type of Public Service Enterprise	W,S,G	W,S,G	W,S		W,S,G,O	W,S,G,L,E,O	W,S,G,L	W,S,E

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. LOUIS PARK	WHITE BEAR LAKE	WINONA	TOTAL SECOND CLASS	ALBERT LEA	ANOKA	BEHIDJI	BRAINERD
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	2,328,132	1,003,352	1,087,528	55,235,899	864,549	1,159,679	649,482	795,151
- Capital Outlay	136,617	1,851,854	169,403	9,567,722	8,710	17,247	3,321	32,812
TOTAL GENERAL GOVERNMENT	2,464,749	2,855,206	1,256,931	64,803,621	873,259	1,176,926	652,803	827,963
PUBLIC SAFETY								
Police Department - Current Expenditures	3,680,181	1,696,707	2,207,541	77,233,150	1,737,191	1,756,908	1,027,370	989,466
- Capital Outlay	105,237	47,733	54,150	3,681,505	4,772	43,195	45,062	34,605
Fire Department - Current Expenditures	1,762,905	377,551	2,046,690	34,717,055	1,173,847	241,700	362,156	416,423
- Capital Outlay	32,056	57,664	30,718	5,389,241	12,369	47,704	60,557	355,500
Other Protection - Current Expenditures	708,562	....	200,516	6,259,920	85,037	....	41,796	2,384
- Capital Outlay	1,430	11,657	1,724	4,374,808	653	....	187	....
TOTAL PUBLIC SAFETY	6,290,371	2,191,312	4,541,339	131,655,679	3,013,869	2,089,507	1,537,128	1,798,378
STREETS AND HIGHWAYS - Maintenance	1,450,569	584,208	1,353,478	43,786,980	971,518	586,871	649,437	472,404
- Lighting	441,514	87,397	169,810	5,863,983	164,647	....	99,927	50,615
- Construction	1,082,736	1,817,535	684,292	92,098,056	689,958	....	421,529	1,162,749
- Other Capital Outlay	174,353	13,520	187,722	6,033,836	31,472	91,626	55,415	6,437
TOTAL STREETS AND HIGHWAYS	3,149,172	2,502,660	2,395,302	147,782,855	1,857,595	678,497	1,226,308	1,692,205
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	293,690	....	....	....	....
Other Sanitation - Current Expenditures	....	....	8,609	752,031	....	....	....	....
Sanitation - Capital Outlay	....	....	....	500	....	....	....	....
TOTAL SANITATION	....	....	8,609	1,046,221	....	....	....	....
HEALTH - Current Expenditures	....	....	....	2,614,321	68,369	....	....	600
- Capital Outlay	....	....	....	42,087	100	....	....	....
TOTAL HEALTH	....	....	....	2,656,408	68,469	....	....	600
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	448,865	4,359,262	345,862	330,584	75,166	64,431
- Capital Outlay	....	....	378,723	1,636,693	35,137	57,331	955	24,500
Park and Recreation - Current Expenditures	1,785,071	311,474	1,056,739	41,474,790	1,024,391	767,580	368,655	231,411
- Capital Outlay	314,645	69,312	492,014	9,503,814	33,980	120,488	8,919	44,588
TOTAL CULTURE AND RECREATION	2,099,716	380,786	2,376,341	56,974,559	1,439,370	1,275,983	453,693	364,930
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	....	36,851,959	....	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	124,531	....	....	3,851,433	....	....	....	18,991
AIRPORTS - Current Expenditures	....	....	44,911	830,208	57,598	....	12,588	229,336
- Capital Outlay	....	....	8,215	1,096,157	242	....	....	42,382
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	1,275,706	....	127,860	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	146,011	286,305	226,942	16,760,982	230,010	110,059	79,655	40,243
- Capital Outlay	520,231	91,318	40,198	40,874,382	528,685	140,486	4,167	702,587
ALL OTHER UNALLOCATED - Current Expenditures	375,319	6,494	830,363	12,454,794	171,556	6,827	151,219	....
- Capital Outlay	35,214	....	290,595	27,623,191	971,741	4,675,416	....	....
DEBT SERVICE - Interest & Fiscal Charges	1,320,517	746,613	696,215	75,346,789	450,440	474,359	381,515	415,417
- Principal Payment on Bonds	1,675,000	1,185,000	665,000	98,602,090	789,645	460,000	382,500	515,000
- Other Long-Term Debt	....	60,000	38,154	1,895,271	4,200	....	....	19,381
TOTAL CURRENT EXPENDITURES	12,802,795	4,353,488	9,681,992	307,764,204	6,894,575	5,088,068	3,517,449	3,311,455
TOTAL CAPITAL OUTLAY	2,402,519	3,960,593	2,337,754	238,773,951	2,317,819	5,193,493	600,112	2,406,160
DEBT SERVICE - Principal & Interest	2,995,517	1,991,613	1,399,369	175,844,150	1,244,285	934,359	764,015	949,798
TOTAL EXPENDITURES	18,200,831	10,305,694	13,419,115	722,382,305	10,456,679	11,215,920	4,881,576	6,667,413
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	8,079,627	....	....	....	....
- Short-Term Loans	....	....	....	90,339	....	....	....	1,705,000
Other Financing Uses	....	....	....	442,556	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	3,303,683	....	....	....	....
- Governmental Funds	2,785,293	1,579,594	475,034	100,399,380	1,457,431	422,600	....	1,927,349
TOTAL EXPENDITURES AND OTHER USES	20,986,124	11,885,288	13,894,149	834,697,890	11,914,110	11,638,520	4,881,576	10,299,762

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(COVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COTTAGE GROVE	EDEN PRAIRIE	FAIRMONT	FARIBAULT	FERGUS FALLS	HASTINGS	HOPKINS
CLASS OF CITY	3	3	3	3	3	3	3	3
POPULATION - 1988 estimate	10,480	21,800	34,906	11,610	16,308	12,446	14,493	14,850
ASSESSED VALUATION	48,986,205	106,205,642	510,911,137	50,627,778	66,268,467	56,622,364	79,132,757	155,549,189
TOTAL TAXABLE VALUATION	47,944,726	121,428,876	398,540,510	50,160,836	62,368,118	54,879,340	85,336,484	143,165,718
1987 LOCAL TAX LEVY (Collect. in 1988)	2,126,008	2,761,891	7,670,392	2,031,135	2,570,003	1,892,442	2,074,334	2,616,802
SPECIAL ASSESSMENTS (Collect. in 1988)	40,690	621,768	4,089,203	412,469	623,227	51,383	603,113	246,240
REVENUES								
PROPERTY TAXES	1,474,463	2,473,420	6,790,122	1,475,601	1,899,087	1,570,280	1,795,922	2,489,468
TAX INCREMENTS	441,865	27,904	5,109,619	63,038	472,424	225,282	522,038	854,528
GRAVEL TAX	....	9,011	....	....	....	....	7,477	....
FRANCHISE TAXES (Public Utilities)	34,211	....	....	7,500	14,821	....	....	27,868
SPECIAL ASSESSMENTS	93,483	1,647,824	5,748,216	599,115	861,584	428,037	1,187,293	246,877
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	33,143	....	....	....
LICENSES AND PERMITS	51,754	325,910	2,670,733	49,768	139,611	55,026	230,012	274,532
FINES AND FORFEITS	20,670	100,559	211,446	24,026	82,270	76,260	57,525	200,674
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	17,156	....	....	....	42,991	....
- Other	17,659	19,632	258,937	193,198	378,029	831,444	....	602,484
State Grants - Local Government Aid	1,717,885	1,243,077	324,234	1,220,698	2,154,693	1,855,963	1,271,517	1,099,989
- Homestead Credit	324,397	859,469	993,932	511,462	681,358	357,550	539,657	315,318
- Highways	405,076	712,041	564,557	289,071	540,733	649,687	260,253	1,374,223
- Other	192,474	162,286	279,024	172,500	864,384	390,154	138,014	216,616
County Grants - Highways	....	....	....	....	6,923	97,979	....	....
- Other	32,500	67,809	....	....	....	25,000	....	....
Local Units Grants - Highways	1,800	....	....	....	....	....	....	....
- Other	9,054	36,615	287,396	....	....	47,293	17,579	....
TOTAL INTERGOVERNMENTAL REVENUES	2,700,845	3,100,929	2,725,236	2,386,929	4,626,120	4,255,070	2,270,011	3,608,630
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	2,365	145,578	31,005	1,194	29,270	143	163,374	245,625
Public Safety	118,945	219,860	....	15,032	23,793	36,170	313,712	13,872
Streets and Highways	30,016	....	....	....	12,952	....	....	1,726
Sanitation (Refuse Collection)	....	....	1,035	4,868	....	....	....	....
Libraries	8,341	....	....	....	7,371	7,912	....	....
Recreation and Parks	26,345	362,246	1,210,128	75,202	217,910	40,364	6,258	....
Airports	....	....	....	35,770	....	....	....	....
Other Service Charges	19,720	96,966	1,412,770	....	20,735	99,113	111,238	48,141
TOTAL DEPARTMENT FEES & SERVICE CHARGES	205,732	824,650	2,654,938	132,066	312,031	183,702	594,582	309,364
MISCELLANEOUS REVENUES								
Interest Earnings	168,758	461,044	1,969,388	432,070	325,177	497,275	406,707	1,101,860
All Other Revenues	179,690	183,346	863,293	253,243	1,045,202	401,023	173,811	655,248
TOTAL REVENUES	5,371,471	9,154,597	28,742,991	5,423,356	9,811,470	7,691,955	7,245,378	9,769,049
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	2,120,088	9,800,000	526,328	1,055,000	....	641,900	2,119,260
- Other Long-Term Debt	....	....	....	....	....	85,000	....	259,208
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	2,120,088	9,800,000	526,328	1,055,000	85,000	641,900	2,378,468
Other Financing Sources	....	....	7,159	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	....	135,000	743,929	150,583	466,000	33,000	....
- Governmental Funds	354,139	468,167	200,000	....	424,820	681,020	252,563	6,119,634
TOTAL REVENUES AND OTHER SOURCES	5,725,610	11,742,852	38,885,150	6,693,613	11,441,873	8,923,975	8,172,841	18,267,151
Type of Public Service Enterprise	W,S	W,S,O	W,S,L	W,S,L,E,O	W,S	W,S,G,L,O	W,S,E,O	W,S,G,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COTTAGE GROVE	EDEN PRAIRIE	FAIRMONT	FARIBAULT	FERGUS FALLS	HASTINGS	HOPKINS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	463,430	1,020,376	2,044,559	494,678	543,938	802,137	616,766	1,034,255
- Capital Outlay	5,677	135,172	.....	17,753	65,394	13,625	.....	62,642
TOTAL GENERAL GOVERNMENT	469,107	1,155,548	2,044,559	512,431	609,332	815,762	616,766	1,096,897
PUBLIC SAFETY								
Police Department - Current Expenditures	809,449	1,493,911	2,097,940	747,668	1,451,533	856,685	900,332	1,502,589
- Capital Outlay	3,617	115,298	197,659	21,865	74,511	44,813	32,211	3,143
Fire Department - Current Expenditures	644,097	525,544	321,854	142,607	1,037,949	146,614	565,632	307,966
- Capital Outlay	5,085	47,847	1,727,876	13,553	80,641	7,784	68,674	3,358
Other Protection - Current Expenditures	13,038	147,014	581,563	113,019	39,047	44,983	99,799	185,723
- Capital Outlay	50,535	14,796	.....	32,151	.....	.....	21,855	1,400
TOTAL PUBLIC SAFETY	1,525,821	2,344,410	4,926,892	1,070,863	2,683,681	1,100,879	1,688,503	2,004,179
STREETS AND HIGHWAYS								
Maintenance	694,248	562,198	1,377,314	639,013	869,597	556,498	613,105	932,376
- Lighting	105,589	.....	176,543	137,823	.....	64,836	112,912	99,362
- Construction	589,371	564,161	3,976,216	1,042,296	274,426	1,086,956	912,880	1,408,006
- Other Capital Outlay	.....	133,998	88,098	138,261	.....	6,387	186,081	26,733
TOTAL STREETS AND HIGHWAYS	1,389,208	1,260,357	5,618,171	1,957,393	1,144,023	1,714,677	1,824,978	2,466,477
SANITATION (Excluding Highway)								
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	6,944	.....	.....	4,005	2,514	21,027	2,421	37,108
Sanitation - Capital Outlay	.....	.....	.....	.....	12,597	.....	.....	.....
TOTAL SANITATION	6,944	.....	.....	4,005	15,111	21,027	2,421	37,108
HEALTH								
Current Expenditures	4,443	.....	.....	2,304	.....	.....	.....	40,922
- Capital Outlay	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	4,443	.....	.....	2,304	.....	.....	.....	40,922
CULTURE AND RECREATION								
Libraries - Current Expenditures	228,234	.....	.....	47,631	259,904	293,362	59,073	.....
- Capital Outlay	6,457	.....	.....	961	5,135	6,453	12,037	.....
Park and Recreation - Current Expenditures	317,797	848,456	1,798,012	716,401	552,502	634,634	302,128	414,737
- Capital Outlay	29,313	206,284	847,687	200,662	79,460	144,732	89,713	55,298
TOTAL CULTURE AND RECREATION	581,801	1,054,740	2,645,699	965,655	897,001	1,079,181	462,951	470,035
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	.....	50,805	1,124,548	.....	.....	.....	.....	.....
AIRPORTS - Current Expenditures	.....	.....	.....	90,910	46,216	129,355	.....	.....
- Capital Outlay	.....	.....	.....	1,522	28,698	739,370	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	37,750	15,762	17,156	92,892	477,485	573,122	27,716	267,255
- Capital Outlay	.....	.....	184,308	.....	1,059,349	141,899	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	116,772	69,828	767,560	90,394	563,417	158,652	6,160	391,561
- Capital Outlay	14,213	2,253,208	.....	.....	743,041	571,789	362,921	4,063,884
DEBT SERVICE - Interest & Fiscal Charges	256,236	615,206	4,879,808	740,041	921,459	554,899	733,922	521,981
- Principal Payment on Bonds	140,000	750,000	4,350,000	800,000	930,000	675,000	1,100,637	8,570,000
- Other Long-Term Debt	.....	38,880	.....	125,284	.....	96,720	.....	.....
TOTAL CURRENT EXPENDITURES	3,441,791	4,733,894	10,307,049	3,319,345	5,844,102	4,281,905	3,536,611	5,259,283
TOTAL CAPITAL OUTLAY	961,755	3,470,764	8,998,379	1,469,024	2,423,252	2,763,808	1,686,372	5,624,464
DEBT SERVICE - Principal & Interest	396,236	1,404,086	9,229,808	1,665,325	1,851,459	1,326,619	1,834,559	9,091,981
TOTAL EXPENDITURES	4,799,782	9,608,744	28,535,236	6,453,694	10,118,813	8,372,332	7,057,542	19,975,728
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....	.....	.....
- Short-Term Loans	.....	.....	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	157,318	.....	.....	.....	70,856	.....	.....	.....
- Governmental Funds	354,139	468,167	200,000	.....	424,820	681,020	252,563	6,118,619
TOTAL EXPENDITURES AND OTHER USES	5,311,239	10,076,911	28,735,236	6,453,694	10,614,489	9,053,352	7,310,105	26,094,347

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INVER GROVE HEIGHTS	LAKEVILLE	MARSHALL	HOUNDS VIEW	NEW ULM	NORTH ST. PAUL	NORTHFIELD	OAKDALE
CLASS OF CITY	3	3	3	3	3	3	3	3
POPULATION - 1988 estimate	21,477	20,500	11,851	13,025	13,498	12,350	14,036	16,026
ASSESSED VALUATION	139,955,511	129,348,249	60,160,698	61,405,899	53,558,744	60,966,510	49,077,952	82,104,388
TOTAL TAXABLE VALUATION	141,517,402	128,999,708	53,190,511	73,517,938	52,981,550	69,861,103	47,623,761	90,826,117
1987 LOCAL TAX LEVY (Collect. in 1988)	2,548,339	3,010,605	1,742,064	966,646	2,256,061	821,249	2,050,137	1,817,261
SPECIAL ASSESSMENTS (Collect. in 1988)	1,498,878	1,784,240	235,444	204,025	25,082	384,268	95,986	1,424,939
REVENUES								
PROPERTY TAXES	2,417,189	2,855,138	1,365,619	928,534	1,658,116	746,989	1,611,770	1,628,174
TAX INCREMENTS	87,897	342,658	833,781	13,857	72,355	122,289	150,627	297,865
GRAVEL TAX	....	21,122	....	455	....	....	....	2,015
FRANCHISE TAXES (Public Utilities)	....	....	29,422	26,334	....	....	....	....
SPECIAL ASSESSMENTS	3,059,481	3,525,202	478,798	284,311	408,061	715,155	1,344,611	3,045,225
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	35,452	....	....	....	....	....
LICENSES AND PERMITS	332,042	579,720	78,637	156,828	89,183	113,912	146,190	329,191
FINES AND FORFEITS	156,243	55,747	66,403	50,324	77,927	55,502	68,025	96,044
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....	34,973	....
- Other	4,072	....	....	....	....	....	....	....
State Grants - Local Government Aid	706,570	630,788	939,685	569,146	1,506,394	666,560	991,927	649,812
- Homestead Credit	564,654	733,173	346,562	268,098	606,864	248,130	464,887	489,872
- Highways	142,563	486,625	69,610	85,997	525,922	451,453	24,634	506,278
- Other	151,109	184,645	939,375	64,266	213,148	79,859	177,278	134,080
County Grants - Highways	....	....	....	....	....	17,410	2,260	....
- Other	....	....	123,756	21,876	....	....	....	5,286
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	313,432	2,232	....	....	20,000	....
TOTAL INTERGOVERNMENTAL REVENUES	1,568,968	2,035,231	2,732,420	1,011,615	2,852,328	1,463,412	1,715,959	1,785,328
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	181,321	343,916	....	81,870	242,533	6,725	56,701	246,302
Public Safety	6,206	64,953	160,147	....	3,000	....	13,171	69,976
Streets and Highways	....	68,219	....	....	13,290	6,861	184,603	1,050
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	....
Libraries	....	....	....	....	....	....	47,654	....
Recreation and Parks	297,739	655,745	174,369	186,886	212,226	39,136	....	107,758
Airports	....	....	....	....	....	....	....	....
Other Service Charges	1,143,133	1,050,992	....	41,880	66,532	....	81,430	251,762
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,628,399	2,183,825	334,516	310,636	537,581	52,722	383,559	676,848
MISCELLANEOUS REVENUES								
Interest Earnings	1,351,414	1,482,240	669,635	629,595	338,016	105,336	531,340	954,678
All Other Revenues	82,821	45,847	617,388	143,444	558,062	439,929	931,128	81,136
TOTAL REVENUES	10,684,454	13,126,730	7,242,071	3,555,933	6,591,629	3,815,246	6,883,209	8,896,504
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	2,034,507	2,400,000	401,355	5,993,925	2,674,873	1,210,137	195,000	6,892,978
- Other Long-Term Debt	198,000	....	....	....	....	....	....	472,645
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	2,232,507	2,400,000	401,355	5,993,925	2,674,873	1,210,137	195,000	7,365,623
Other Financing Sources	535	200,813	124,755	105,114	175,618	....	....	....
TRANSFERS FROM - Enterprise Funds	155,700	200,000	177,490	....	797,925	76,122	846,890	....
- Governmental Funds	1,505,194	4,495,843	1,087,170	194,595	310,730	938,361	775,870	304,978
TOTAL REVENUES AND OTHER SOURCES	14,578,390	20,423,386	9,032,841	9,849,567	10,550,775	6,039,866	8,700,969	16,567,105
Type of Public Service Enterprise	W,S	W,S,L	W,S,L,H,N,E	W,S	W,S,E,O	W,S,E,O	W,S,C,L,H,N,O	W,S,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INVER GROVE HEIGHTS	LAKEVILLE	MARSHALL	MOUNDS VIEW	NEW ULM	NORTH ST. PAUL	NORTHFIELD	OAKDALE
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	1,228,693	1,141,182	846,603	795,155	856,423	232,820	677,813	849,800
- Capital Outlay	1,345,932	636,864	195,814	47,694	5,096	550	97,678	388,364
TOTAL GENERAL GOVERNMENT	2,574,625	1,778,046	1,042,417	842,849	861,519	233,370	775,491	1,238,164
PUBLIC SAFETY								
Police Department - Current Expenditures	1,329,411	1,511,297	1,044,490	681,851	949,728	674,659	895,301	925,988
- Capital Outlay	62,054	106,914	35,674	42,318	30,559	22,305	70,126	3,339
Fire Department - Current Expenditures	291,403	220,915	191,191	140,289	148,540	110,352	178,095	243,643
- Capital Outlay	37,224	126,364	7,443	....	3,251	3,502	....	....
Other Protection - Current Expenditures	256,304	254,218	....	38,534	....	82,736	85,621	128,312
- Capital Outlay	10,340	21,308	....	....	....	6,272	....	304
TOTAL PUBLIC SAFETY	1,986,736	2,241,016	1,278,798	902,992	1,132,078	899,826	1,229,143	1,301,586
STREETS AND HIGHWAYS								
- Maintenance	793,885	703,250	962,993	220,405	993,537	381,882	603,273	462,950
- Lighting	47,845	105,068	117,550	33,660	140,141	27,000	86,814	48,830
- Construction	208,760	4,570,134	592,203	401,346	713,346	803,287	1,481,887	2,587,743
- Other Capital Outlay	88,323	....	65,168	86,672	16,036	207,322	123,699	52,223
TOTAL STREETS AND HIGHWAYS	1,138,813	5,378,452	1,737,914	742,083	1,863,060	1,419,491	2,295,673	3,151,746
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....	....	....
Other Sanitation - Current Expenditures	6,134	....	....	....	46,290	33,443	....	....
Sanitation - Capital Outlay	146,606	....	....	....	....	....	....	....
TOTAL SANITATION	152,740	....	....	....	46,290	33,443	....	....
HEALTH								
- Current Expenditures	....	....	....	....	....	....	6,700	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	6,700	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	605,390	....	307,808	....	287,155	....
- Capital Outlay	....	....	23,472	....	16,577	....	1,475	....
Park and Recreation - Current Expenditures	537,891	636,702	770,443	327,515	792,235	313,043	247,510	328,093
- Capital Outlay	275,712	921,212	731,621	32,759	118,103	32,341	20,425	2,670
TOTAL CULTURE AND RECREATION	813,603	1,557,914	2,130,926	360,274	1,234,723	345,384	556,565	330,763
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	40,000	61,433	....
AIRPORTS - Current Expenditures	....	....	108,268	....	38,956	....	....	....
- Capital Outlay	....	....	82,395	....	26,319	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	776,696	....	276,641	....	....	....
- Capital Outlay	1,215,923	....	1,399	1,628,453	605,428	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	....	8,524	....	119,708	8,900	360,878	....
- Capital Outlay	1,935,401	....	....	86,341	3,506	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	1,724,638	1,907,622	821,841	352,564	688,178	242,512	829,656	1,320,749
- Principal Payment on Bonds	1,995,000	3,965,000	733,502	165,000	960,000	555,000	1,100,000	1,685,000
- Other Long-Term Debt	106,500	235,000	....	....	25,000	....	....	55,000
TOTAL CURRENT EXPENDITURES	4,491,566	4,572,632	5,432,148	2,237,409	4,670,007	1,904,835	3,490,593	2,987,616
TOTAL CAPITAL OUTLAY	6,041,880	7,016,471	1,735,189	2,325,583	1,538,221	1,419,845	1,795,290	3,838,492
DEBT SERVICE - Principal & Interest	3,826,138	6,107,622	1,555,343	517,564	1,673,178	797,512	1,929,656	3,060,749
TOTAL EXPENDITURES	14,359,584	17,696,725	8,722,680	5,080,556	7,881,406	4,122,192	7,215,539	9,886,857
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	24,468	....	50,000	....	430,256	....	....	....
TRANSFERS TO - Enterprise Funds	35,776	....	....	....	....	....	45,000	....
- Governmental Funds	1,505,194	4,495,843	96,300	194,595	310,730	938,361	775,869	304,978
TOTAL EXPENDITURES AND OTHER USES	15,925,022	22,192,568	8,868,980	5,275,151	8,622,392	5,060,553	8,036,408	10,191,835

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OWATONNA	RAMSEY	RED WING	ROBBINSDALE	SHOREVIEW	STILLWATER	VIRGINIA	WEST ST. PAUL
CLASS OF CITY	3	3	3	3	3	3	3	3
POPULATION - 1988 estimate	19,017	12,181	14,425	14,588	23,898	13,485	9,562	18,591
ASSESSED VALUATION	88,323,495	54,369,476	223,134,774	88,361,999	180,581,123	85,805,730	35,222,095	145,914,356
TOTAL TAXABLE VALUATION	85,506,164	62,238,707	216,604,293	88,599,363	185,406,158	88,831,935	32,105,611	146,265,152
1987 LOCAL TAX LEVY (Collect. in 1988)	3,737,110	886,678	7,232,639	1,916,343	2,377,263	2,235,953	3,437,208	2,724,642
SPECIAL ASSESSMENTS (Collect. in 1988)	743,084	793,166	341,354	50,280	655,079	963,383	151,203	360,833
REVENUES								
PROPERTY TAXES	3,227,161	848,280	7,437,010	2,220,973	1,981,467	1,971,429	2,449,446	2,413,441
TAX INCREMENTS	336,849	163,006	116,202	361,417	....	202,376	234,496	....
GRAVEL TAX	....	....	....	....	995	2,873	....	3,974
FRANCHISE TAXES (Public Utilities)	....	....	....	....	48,012	....	....	423,072
SPECIAL ASSESSMENTS	1,086,239	1,265,364	471,338	67,759	975,824	1,010,300	126,847	815,282
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	42,270	....	....	....	....	....	....	4,200
LICENSES AND PERMITS	129,672	435,518	116,912	76,657	279,258	149,652	47,339	248,901
FINES AND FORFEITS	93,435	30,278	71,716	173,864	68,353	115,187	64,912	76,627
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	14,410	....	54,607	....	....	....	....
- Other	....	....	....	....	....	30,000	86,993	15,682
State Grants - Local Government Aid	1,849,980	300,478	1,130,109	1,190,293	437,580	1,100,648	1,921,114	1,267,003
- Homestead Credit	944,180	342,870	598,280	714,917	583,952	545,164	830,038	554,125
- Highways	173,105	137,949	143,362	277,382	367,401	16,920	117,385	749,910
- Other	471,189	37,494	308,051	182,478	3,804	87,270	1,564,914	191,142
County Grants - Highways	58,542	....	....	....	11,051	743	....	....
- Other	99,188	13,046	79,225	103,450	5,099	6,626	1,531	45,949
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	4,244	....	....	326,529	366	14,692	....	1,669
TOTAL INTERGOVERNMENTAL REVENUES	3,600,428	846,247	2,259,027	2,849,656	1,409,253	1,802,063	4,521,975	2,825,480
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	80,618	2,330	44,151	249,690	19,283	35,074	....	39,856
Public Safety	32,599	2,607	117,199	10,372	....	153,066	248,283	104,539
Streets and Highways	178,532	811	36,011	....	38,236	....	....	....
Sanitation (Refuse Collection)	....	....	70,573	....	....	....	331,026	....
Libraries	....	....	20,619	....	....	4,828	58,441	....
Recreation and Parks	430,054	....	68,655	203,508	202,897	....	281,428	77,403
Airports	....	....	....	....	....	....	....	....
Other Service Charges	....	....	89,205	6,089	212,894	172,095	239,252	14,596
TOTAL DEPARTMENT FEES & SERVICE CHARGES	721,803	5,748	446,413	469,659	473,310	365,063	1,158,430	236,394
MISCELLANEOUS REVENUES								
Interest Earnings	1,014,534	647,709	470,393	373,128	784,605	464,359	525,725	858,920
All Other Revenues	187,114	202,997	538,852	739,468	155,567	105,683	340,497	56,815
TOTAL REVENUES	10,439,505	4,445,147	11,927,863	7,332,581	6,176,644	6,188,985	9,469,667	7,963,106
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	320,125	2,250,000	916,339	2,227,871	....	2,467,333
- Other Long-Term Debt	....	....	....	....	3,923,479	....	....	310,093
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	....	320,125	2,250,000	4,839,818	2,227,871	....	2,777,426
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	253,934	....	44,103	595,000	210,000	17,151	....	14,556
- Governmental Funds	2,092,320	1,078,738	3,508,597	2,930,647	3,402,755	3,938,617	1,267,927	67,823
TOTAL REVENUES AND OTHER SOURCES	12,785,759	5,523,885	15,800,688	13,108,228	14,629,217	12,372,624	10,737,594	10,822,911
Type of Public Service Enterprise	W,S,E,O	W,S	W,S,O	W,S,G,L,O	W,S	W,S,G,O	W,S,H,N,E,O	W,S,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OVATONNA	RAMSEY	RED WING	ROBBINSDALE	SHOREVIEW	STILLWATER	VIRGINIA	WEST ST. PAUL
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	594,779	750,156	897,938	1,114,431	647,948	609,397	705,040	645,042
- Capital Outlay	201,316	143,399	152,101	103,565	19,908	6,535	18,796	59,931
TOTAL GENERAL GOVERNMENT	796,095	893,555	1,050,039	1,217,996	667,856	615,932	723,836	704,973
PUBLIC SAFETY								
Police Department - Current Expenditures	970,893	410,693	1,504,190	1,304,362	616,150	904,164	1,078,255	1,266,250
- Capital Outlay	61,466	10,404	57,292	31,975	....	56,738	15,880	83,226
Fire Department - Current Expenditures	456,321	82,916	1,174,354	206,044	229,730	394,802	1,184,420	1,008,297
- Capital Outlay	12,429	14,385	28,257	66,603	480,815	35,450	162,538	186,225
Other Protection - Current Expenditures	117,124	81,858	138,574	150,004	26,417	180,146	101,929	247,424
- Capital Outlay	787	168,240	13,791	....	13,047	12,355	....	15,904
TOTAL PUBLIC SAFETY	1,619,020	768,496	2,916,458	1,758,988	1,366,159	1,583,655	2,543,022	2,807,326
STREETS AND HIGHWAYS - Maintenance	1,192,721	208,615	1,262,677	531,865	755,384	653,439	996,722	1,046,849
- Lighting	....	....	150,713	71,743	86,654	114,295	21,556	82,456
- Construction	1,031,783	86,889	51,995	476,500	989,658	....	330,854	1,769,819
- Other Capital Outlay	110,760	10,664	....	1,962	2,520	25,369	303,302	138,801
TOTAL STREETS AND HIGHWAYS	2,335,264	306,168	1,465,385	1,082,070	1,834,216	793,103	1,652,434	3,037,925
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	475,038	....	....	....	264,242	....
Other Sanitation - Current Expenditures	34,079	....	104,373	....	....	....	....	24,423
Sanitation - Capital Outlay	....	....	18,998	....	....	....	120,731	13,111
TOTAL SANITATION	34,079	....	598,409	....	....	....	384,973	37,534
HEALTH - Current Expenditures	....	....	28,460	12,500	....	....	....	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	28,460	12,500	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	456,832	....	444,739	....	....	364,915	408,758	....
- Capital Outlay	4,191	....	9,954	....	....	103,944	2,785	....
Park and Recreation - Current Expenditures	1,042,675	115,076	497,552	892,310	710,125	258,630	784,355	498,119
- Capital Outlay	201,071	512,958	113,644	2,668	326,274	30,900	35,449	97,885
TOTAL CULTURE AND RECREATION	1,704,769	628,034	1,065,889	894,978	1,036,399	758,389	1,231,347	596,004
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	872,443	....	136,440	....	....	64,536	519,797	....
UNALLOCATED INSURANCE AND JUDGMENTS	279,327	....	....	4,304	31,112	31,609	335,115	121,142
AIRPORTS - Current Expenditures	54,714	....	28,356	....	....	....	22,688	....
- Capital Outlay	70,139	....	1,592	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	19,821	....	379,957	470,253	254,232	....	432,668	34,023
- Capital Outlay	....	974,172	366,842	632,024	....	....	126,539	....
ALL OTHER UNALLOCATED - Current Expenditures	291,558	....	119,711	108,763	103,375	21,287	1,510,115	98,385
- Capital Outlay	1,157,510	518,241	1,664,348	....	....	433,272	67,970	204,832
DEBT SERVICE - Interest & Fiscal Charges	857,425	570,055	1,051,915	564,421	458,254	1,080,748	837,932	276,764
- Principal Payment on Bonds	1,725,000	970,000	1,375,000	2,630,000	475,000	4,065,000	2,280,000	700,000
- Other Long-Term Debt	33,011	37,806	....	....	181,675	....	....	98,000
TOTAL CURRENT EXPENDITURES	5,510,844	1,649,314	7,206,632	4,866,579	3,461,127	3,532,684	7,845,863	5,072,410
TOTAL CAPITAL OUTLAY	3,723,895	2,439,352	2,615,254	1,315,297	1,832,222	769,099	1,704,650	2,569,734
DEBT SERVICE - Principal & Interest	2,615,436	1,577,861	2,426,915	3,194,421	1,114,929	5,145,748	2,117,932	1,074,764
TOTAL EXPENDITURES	11,850,175	5,666,527	12,248,801	9,376,297	6,408,278	9,447,531	11,668,445	8,716,908
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	2,945,717	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	3,770,599	4,715	....	23,287	....	....
- Governmental Funds	2,092,320	1,078,738	3,727,772	2,930,647	3,402,755	3,938,617	1,267,927	67,823
TOTAL EXPENDITURES AND OTHER USES	13,942,495	6,745,265	19,747,172	12,311,659	12,756,750	13,409,435	12,936,372	8,784,731

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WILLMAR	WOODBURY	WORTHINGTON	TOTAL THIRD CLASS	AFTON	ALEXANDRIA	ANDOVER	ARDEN HILLS
CLASS OF CITY	3	3	3	3	4	4	4	4
POPULATION - 1988 estimate	17,307	18,500	10,560	488,905	2,675	7,944	13,086	9,737
ASSESSED VALUATION	80,652,158	142,913,403	45,514,093	3,150,570,619	22,783,576	47,156,990	60,605,381	120,105,648
TOTAL TAXABLE VALUATION	78,621,739	138,739,016	43,591,448	3,060,033,400	23,419,291	46,856,454	70,517,721	107,008,225
1987 LOCAL TAX LEVY (Collect. in 1988)	2,215,639	2,600,393	2,141,233	78,355,763	373,804	1,401,415	819,205	1,056,054
SPECIAL ASSESSMENTS (Collect. in 1988)	705,872	1,779,022	....	20,005,326	12,833	322,849	1,088,357	535,520
REVENUES								
PROPERTY TAXES	1,730,247	2,256,123	1,545,995	67,831,087	315,963	1,129,390	753,908	894,479
TAX INCREMENTS	263,190	171,999	194,550	12,465,845	....	35,691	49,384	....
GRAVEL TAX	....	5,667	....	53,589	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	1,565,686	....	17,254	....	....
SPECIAL ASSESSMENTS	443,485	5,510,850	439,579	37,277,913	15,250	235,138	3,127,609	534,811
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	....	39,993	236,707	....	....	....	....
LICENSES AND PERMITS	96,214	535,294	48,730	8,234,035	11,893	40,313	236,555	129,457
FINES AND FORFEITS	119,778	75,902	64,406	2,824,641	7,467	53,969	45,049	31,592
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	86,887	....	....	251,024	....	....	34,600	....
- Other	....	....	263,914	2,807,971	....	....	....	....
State Grants - Local Government Aid	1,516,189	508,184	1,321,896	36,669,611	66,040	1,017,228	230,352	107,353
- Homestead Credit	494,495	504,170	464,471	16,483,844	81,399	182,309	172,920	141,183
- Highways	29,055	62,366	14,800	10,340,184	....	169,209	130,849	148,577
- Other	434,929	73,153	346,133	9,458,091	760	258,360	22,235	103,920
County Grants - Highways	78,865	....	8,038	284,101	....	....	....	4,973
- Other	10,799	....	4,000	1,001,674	....	....	9,300	14,187
Local Units Grants - Highways	....	....	....	1,800	....	....	....	....
- Other	....	3,406	....	1,095,465	....	....	115,160	....
TOTAL INTERGOVERNMENTAL REVENUES	2,651,219	1,151,279	2,423,252	78,393,765	148,199	1,627,106	815,416	520,193
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	5,118	137,776	137,139	2,539,499	....	....	27,309	13,189
Public Safety	96,474	....	14,454	2,104,726	....	118,566	....	....
Streets and Highways	24,273	33,613	6,995	668,416	....	1,329	....	....
Sanitation (Refuse Collection)	....	....	19,121	426,623	....	....	....	....
Libraries	....	....	....	186,550	....	....	....	....
Recreation and Parks	61,753	247,547	39,323	5,596,529	....	1,881	51,065	58,266
Airports	....	....	....	234,585	....	32,046	....	....
Other Service Charges	840	552,890	8,649	6,161,621	....	....	4,095	23,423
TOTAL DEPARTMENT FEES & SERVICE CHARGES	188,458	971,826	225,681	17,918,549	....	153,822	82,469	94,878
MISCELLANEOUS REVENUE*								
Interest Earnings	829,327	1,262,532	580,712	20,923,119	16,068	206,050	824,099	245,011
All Other Revenues	343,049	256,484	185,241	12,271,818	8,780	328,386	117,428	189,630
TOTAL REVENUES	6,664,967	12,197,956	5,748,139	259,996,754	523,620	3,827,119	6,051,917	2,640,051
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	3,568,622	7,140,875	743,977	58,432,599	....	....	6,219,350	....
- Other Long-Term Debt	....	....	....	5,709,075	....	....	....	....
- Short-Term Debt	....	....	....	1,700,000	....	....	....	....
TOTAL BORROWING	3,568,622	7,140,875	743,977	65,841,674	....	....	6,219,350	....
Other Financing Sources	....	....	....	613,994	....	63,366	....	....
TRANSFERS FROM - Enterprise Funds	728,708	....	172,879	7,503,008	....	30,000	7,802	69,279
- Governmental Funds	793,709	861,982	64,699	41,928,278	....	398,661	2,153,343	291,473
TOTAL REVENUES AND OTHER SOURCES	11,756,006	20,200,813	6,729,694	375,883,708	523,620	4,319,146	14,432,412	3,000,803
Type of Public Service Enterprise	W,S,H,E,O	W,S	W,S,L,H,N,E,O			W,L,E,O	W,S	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WILLHAR	WOODBURY	WORTHINGTON	TOTAL THIRD CLASS	AFTON	ALEXANDRIA	ANDOVER	ARDEN HILLS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	888,068	649,143	438,368	25,057,799	83,742	601,559	461,875	368,080
- Capital Outlay	6,504	63,608	3,708	3,859,716	34,489	19,728	59,900	28,422
TOTAL GENERAL GOVERNMENT	894,572	712,751	442,076	28,917,515	118,231	621,287	521,775	396,502
PUBLIC SAFETY								
Police Department - Current Expenditures	1,221,899	1,000,894	810,581	34,472,098	36,994	678,799	206,846	348,986
- Capital Outlay	134,293	66,151	65,609	1,577,074	....	62,939	199	....
Fire Department - Current Expenditures	265,268	228,027	123,706	12,764,702	45,583	231,206	110,452	252,126
- Capital Outlay	243,838	202,865	115,574	4,157,711	....	45,873	44,260	....
Other Protection - Current Expenditures	185,602	203,936	12,261	3,644,403	....	95,627	129,486	46,779
- Capital Outlay	8,035	12,815	6,058	410,833	....	3,488	5,467	....
TOTAL PUBLIC SAFETY	2,058,935	1,714,688	1,133,789	57,026,821	82,577	1,117,932	496,710	647,891
STREETS AND HIGHWAYS								
- Maintenance	736,499	748,009	619,373	22,798,907	194,046	406,900	178,513	263,320
- Lighting	....	50,066	150,656	2,347,301	....	38,742	14,529	....
- Construction	545,562	1,164,769	573,577	30,508,660	....	277,184	4,432,054	175,201
- Other Capital Outlay	45,501	111,935	34,676	2,189,441	....	33,346	149,472	10,245
TOTAL STREETS AND HIGHWAYS	1,327,562	2,074,779	1,378,282	57,844,309	194,046	756,172	4,774,568	448,766
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	739,280	....	....	....	....
Other Sanitation - Current Expenditures	....	19,586	38,579	380,926	....	243,849	....	....
Sanitation - Capital Outlay	....	....	....	312,043	....	....	....	....
TOTAL SANITATION	....	19,586	38,579	1,432,249	....	243,849	....	....
HEALTH								
- Current Expenditures	....	....	12,127	176,425	....	....	....	....
- Capital Outlay	....	....	....	100	....	....	....	....
TOTAL HEALTH	....	....	12,127	176,525	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	85,094	....	....	4,664,938	....	127,385	....	....
- Capital Outlay	....	....	....	311,364	....	27,023	....	....
Park and Recreation - Current Expenditures	633,656	405,490	312,810	18,080,932	....	251,346	137,852	253,538
- Capital Outlay	185,182	176,122	28,258	5,706,378	9,980	34,408	108,131	77,229
TOTAL CULTURE AND RECREATION	903,932	581,612	341,068	28,763,612	9,980	440,162	245,983	330,767
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	2,796,992	5,935,225	....	15,056,850	....	....	2,866,628	....
AIRPORTS								
- Current Expenditures	163,983	....	....	982,968	....	74,127	....	....
- Capital Outlay	....	....	....	992,659	....	50,521	....	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	353,105	55,025	525,026	5,546,552	....	....	11,178	....
- Capital Outlay	....	....	1,545	8,313,806	....	44,265	....	....
ALL OTHER UNALLOCATED								
- Current Expenditures	502,595	184,740	19,091	5,951,576	19,011	....	30,575	11,257
- Capital Outlay	1,568	4,541	....	19,733,752	....	....	19,459	....
DEBT SERVICE								
- Interest & Fiscal Charges	811,726	1,193,341	638,314	27,173,938	17,695	102,047	1,442,615	106,040
- Principal Payment on Bonds	1,205,000	2,840,000	969,801	48,856,085	19,000	288,000	983,700	375,000
- Other Long-Term Debt	....	53,390	....	1,109,847	....	....	79,000	....
TOTAL CURRENT EXPENDITURES	5,035,769	3,544,916	3,062,578	140,111,049	390,360	2,749,540	1,356,303	1,544,086
TOTAL CAPITAL OUTLAY	3,967,475	7,738,031	829,005	93,130,387	44,469	598,775	7,685,570	291,097
DEBT SERVICE - Principal & Interest	2,016,726	4,086,731	1,608,115	77,139,870	36,695	390,047	2,505,315	481,040
TOTAL EXPENDITURES	11,019,970	15,369,678	5,499,698	310,381,306	471,524	3,738,362	11,547,188	2,316,223
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	1,705,000	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds	110,259	96,000	4,073	4,317,883	....	50,220	....	....
- Governmental Funds	731,887	861,980	64,699	41,093,743	....	398,661	2,153,343	291,473
TOTAL EXPENDITURES AND OTHER USES	11,862,116	16,327,658	5,568,470	360,948,373	471,524	4,187,243	13,700,531	2,607,696

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	AURORA	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BLUE EARTH	BRECKENRIDGE	BUFFALO
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	2,176	3,281	3,106	3,159	3,552	4,163	4,004	6,084
ASSESSED VALUATION	4,373,549	20,411,920	23,520,732	11,523,527	9,692,613	15,772,910	9,346,253	26,762,626
TOTAL TAXABLE VALUATION	4,224,053	18,278,168	23,414,000	15,249,763	8,267,136	15,512,473	9,124,891	22,242,558
1987 LOCAL TAX LEVY (Collect. in 1988)	527,791	479,399	423,539	328,512	413,605	910,660	575,930	664,140
SPECIAL ASSESSMENTS (Collect. in 1988)	23,090	190,299	3,337	74,943	19,153	273,777	171,148	383,682
REVENUES								
PROPERTY TAXES	281,139	364,702	425,073	326,231	281,346	649,541	381,389	411,038
TAX INCREMENTS	38,551	231,375	....	....	168,094	37,419	18,218	453,077
GRAVEL TAX	....	....	631	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	....	....	....	....	....
SPECIAL ASSESSMENTS	27,829	227,883	31,423	141,542	39,819	324,104	169,645	655,443
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	8,400	42,962	50,130	22,946	4,981	14,821	15,140	91,872
FINES AND FORFEITS	5,521	12,572	18,566	9,735	15,858	12,320	21,627	47,707
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....	55,109	....
- Other	1,696	....	....	....	100,648	963	....	....
State Grants - Local Government Aid	260,952	123,201	165,642	244,899	444,991	434,293	581,954	288,369
- Homestead Credit	152,490	110,996	62,504	105,276	148,180	219,884	180,134	202,435
- Highways	....	....	....	....	....	....	4,139	....
- Other	221,198	20,152	48,890	19,502	152,227	170,415	64,438	79,538
County Grants - Highways	....	....	....	6,693	....	....	....	....
- Other	1,018	....	....	....	....	335,671	....	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	3,400	....	....	2,500	....	114,437	68,041	....
TOTAL INTERGOVERNMENTAL REVENUES	640,754	254,349	277,036	378,870	846,046	1,275,663	953,815	570,342
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	....	....	....	14,158	159,958	20,745	....	6,428
Public Safety	1,638	....	26,858	....	27,828	....	53,264	70,439
Streets and Highways	....	....	....	....	29,135	....	300	5
Sanitation (Refuse Collection)	11,582	....	94,512	....	....	....	....	115,281
Libraries	....	....	....	....	....	5,455	....	....
Recreation and Parks	....	....	4,186	59,096	13,057	....	500	....
Airports	....	....	....	....	....	27,096	....	....
Other Service Charges	6,552	....	5,082	....	54,690	....	18,994	51,291
TOTAL DEPARTMENT FEES & SERVICE CHARGES	19,772	....	130,638	73,254	284,668	53,296	73,058	243,444
MISCELLANEOUS REVENUES								
Interest Earnings	34,162	110,927	50,797	63,343	59,070	164,547	112,800	161,648
All Other Revenues	21,328	70,953	494,422	8,295	132,480	280,861	307,242	220,816
TOTAL REVENUES	1,077,456	1,315,723	1,478,716	1,024,216	1,832,362	2,812,572	2,052,934	2,855,387
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	....	302,580	341,197	688,000	....	1,873,640
- Other Long-Term Debt	....	....	....	....	....	92,600	91,270	95,000
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	....	....	302,580	341,197	780,600	91,270	1,968,640
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	....	....	....	....	16,365	172,000	390,000
- Governmental Funds	12,177	3,402	22,881	108,185	192,031	50,125	131,332	287,805
TOTAL REVENUES AND OTHER SOURCES	1,089,633	1,319,125	1,501,597	1,434,981	2,365,590	3,659,662	2,447,536	5,501,832
Type of Public Service Enterprise	W,S,G	W,S	W,S	W,S,O	W,S,G,L,E	W,S,L,E,O	W,S,E	W,S,L,E,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	AURORA	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BLUE EARTH	BRECKENRIDGE	BUFFALO
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	147,532	110,878	171,862	220,180	230,971	206,275	249,840	346,513
- Capital Outlay	8,585	1,215	....	....	18,485	....	....	....
TOTAL GENERAL GOVERNMENT	156,117	112,093	171,862	220,180	249,456	206,275	249,840	346,513
PUBLIC SAFETY								
Police Department - Current Expenditures	212,949	134,357	191,498	176,748	197,428	204,519	372,715	380,000
- Capital Outlay	....	12,905	17,323	....	16,305	340	1,165	15,516
Fire Department - Current Expenditures	32,009	26,752	74,013	26,010	56,616	28,231	30,930	95,863
- Capital Outlay	12,693	....	58,106	....	7,020	43,656	3,060	39,852
Other Protection - Current Expenditures	7,837	21,731	5,722	1,388	740	....	3,200	59,504
- Capital Outlay	....	....	....	2,500	....	....	....	....
TOTAL PUBLIC SAFETY	265,488	195,745	346,662	206,646	278,109	276,746	411,070	590,735
STREETS AND HIGHWAYS - Maintenance	177,451	78,913	207,283	136,108	331,609	268,940	199,221	129,576
- Lighting	26,646	....	23,951	....	16,649	29,778	17,297	32,488
- Construction	22,216	....	....	236,895	....	....	....	7,358
- Other Capital Outlay	....	34,323	111,718	....	28,241	84,000	1,720	....
TOTAL STREETS AND HIGHWAYS	226,313	113,236	342,952	373,003	376,499	382,718	218,238	169,422
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	23,642	....	88,053	....	....	....	....	137,740
Other Sanitation - Current Expenditures	2,831	....	....	....	....	2,983	13,470	8,693
Sanitation - Capital Outlay	....	....	....	....	....	....	....	....
TOTAL SANITATION	26,473	....	88,053	....	....	2,983	13,470	146,433
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	31,778	....	88,730	3,619	28,520	125,848	41,095	10,807
- Capital Outlay	7,619	....	447,500	....	2,935	....	....	610
Park and Recreation - Current Expenditures	30,595	32,424	96,305	117,560	132,308	119,506	185,682	110,417
- Capital Outlay	8,875	9,425	7,414	....	15,428	123,875	....	79,193
TOTAL CULTURE AND RECREATION	78,867	41,849	639,949	121,179	179,191	369,229	226,777	201,027
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	20,316	19,132	....	....	....	44,051	....
AIRPORTS - Current Expenditures	....	....	....	....	35,007	23,324	....	29,470
- Capital Outlay	....	....	....	....	109,241	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	1,224	....	....	....	101,512	98,926	118,253	706,260
- Capital Outlay	87,670	....	....	....	86,057	961,698	60,000	....
ALL OTHER UNALLOCATED - Current Expenditures	11,254	20,846	24,630	29,488	98,390	883	65,320	....
- Capital Outlay	176	234,882	....	....	63,418	183,330	241,126	1,078,568
DEBT SERVICE - Interest & Fiscal Charges	13,385	326,127	....	100,674	99,083	574,194	252,063	565,474
- Principal Payment on Bonds	23,000	267,000	....	125,000	220,000	328,555	280,338	475,227
- Other Long-Term Debt	33,321	7,000	....	....	....	7,172	35,157	19,153
TOTAL CURRENT EXPENDITURES	705,748	446,217	991,179	711,101	1,229,750	1,109,213	1,341,074	2,047,331
TOTAL CAPITAL OUTLAY	147,834	292,750	642,061	239,395	347,130	1,396,899	307,071	1,221,097
DEBT SERVICE - Principal & Interest	69,706	600,127	0	225,674	319,083	909,921	567,558	1,059,854
TOTAL EXPENDITURES	923,288	1,339,094	1,633,240	1,176,170	1,895,963	3,416,033	2,215,703	4,328,282
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	38,983	....	....	46,107	....	4,180	....	....
- Governmental Funds	12,177	3,402	22,881	108,185	192,031	50,125	131,332	287,805
TOTAL EXPENDITURES AND OTHER USES	974,448	1,342,496	1,656,121	1,330,462	2,087,994	3,470,338	2,347,035	4,616,087

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN	CHASKA	CHISHOLM	CIRCLE PINES
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	2,739	3,490	3,057	14,500	9,229	10,478	5,219	4,846
ASSESSED VALUATION	7,673,782	21,786,984	17,783,845	63,247,135	87,301,218	63,621,331	12,940,112	21,316,660
TOTAL TAXABLE VALUATION	7,573,902	19,741,547	17,157,962	75,040,580	69,292,801	58,024,439	12,940,112	25,109,414
1987 LOCAL TAX LEVY (Collect. in 1988)	327,306	499,007	698,036	1,594,963	1,699,508	709,782	1,192,320	423,986
SPECIAL ASSESSMENTS (Collect. in 1988)	160,771	86,440	126,361	2,750,974	1,254,200	579,621	7,285	226,192
REVENUES								
PROPERTY TAXES	208,815	413,195	557,139	1,445,986	1,489,784	714,675	564,330	367,416
TAX INCREMENTS	15,089	241,103	79,509	16,516	2,406,134	784,253	.....	58,709
GRAVEL TAX	.....	.....	.....	.....	3,465	269	.....	.....
FRANCHISE TAXES (Public Utilities)	3,743	.....	.....	.....	25,628	22,374	.....	.....
SPECIAL ASSESSMENTS	171,118	170,332	404,305	3,699,035	2,231,532	701,658	13,783	538,872
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	11,397	79,258	15,885	288,369	813,188	212,172	27,666	85,102
FINES AND FORFEITS	7,687	19,371	27,498	109,816	14,243	23,122	12,366	30,335
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	77,581	.....	.....	200,000	.....
- Other	.....	83,598	24,852	.....	.....	.....	.....	43,618
State Grants - Local Government Aid	279,312	308,943	326,389	392,508	191,275	334,227	1,031,299	220,827
- Homestead Credit	115,527	85,070	141,745	514,503	332,949	259,569	600,005	152,785
- Highways	.....	.....	.....	271,817	788,401	42,830	31,507	.....
- Other	30,255	526,283	111,627	288,123	96,377	89,118	460,885	26,245
County Grants - Highways	.....	.....	.....	.....	.....	.....	.....	.....
- Other	518	.....	22,412	.....	22,521	.....	.....	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....	.....	.....
- Other	.....	.....	523	116,561	163	26,644	11,994	.....
TOTAL INTERGOVERNMENTAL REVENUES	425,612	1,003,894	627,548	1,661,093	1,431,686	752,388	2,335,690	443,475
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	949	224	32,899	196,683	479,867	234,255	25,174	1,839
Public Safety	59,333	55,196	41,008	3,368	.....	11,367	13,636	.....
Streets and Highways	801	3,156	12,665	82,400	.....	53,966	25,598	.....
Sanitation (Refuse Collection)	.....	.....	.....	509,284	.....	.....	102,398	118,682
Libraries	177	.....	.....	.....	.....	.....	.....	.....
Recreation and Parks	24,005	.....	29,737	135,709	.....	41,443	19,041	.....
Airports	.....	3,790	.....	.....	.....	.....	.....	.....
Other Service Charges	178	125	.....	90,476	.....	722,096	20,638	.....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	85,443	62,491	116,309	1,017,920	479,867	1,063,127	206,485	120,521
MISCELLANEOUS REVENUES								
Interest Earnings	138,068	83,473	186,039	924,615	898,294	686,391	51,738	112,031
All Other Revenues	15,825	178,479	471,576	1,194,852	222,906	247,866	38,329	114,885
TOTAL REVENUES	1,082,797	2,251,596	2,485,808	10,358,202	10,016,727	5,208,295	3,250,387	1,871,346
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	.....	2,025,000	.....	2,058,082	8,823,354	9,420,740	.....	.....
- Other Long-Term Debt	.....	666,721	.....	.....	.....	206,927	341,634	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	2,691,721	.....	2,058,082	8,823,354	9,627,667	341,634	.....
Other Financing Sources	91,028	.....	.....	3,636	8,066	.....	22,548	.....
TRANSFERS FROM - Enterprise Funds	25,000	8,000	20,000	110,836	.....	580,934	.....	.....
- Governmental Funds	27,965	199,576	188,884	436,583	2,609,704	543,517	156,021	32,200
TOTAL REVENUES AND OTHER SOURCES	1,226,790	5,150,893	2,694,692	12,967,339	21,457,851	15,960,413	3,770,590	1,903,546
Type of Public Service Enterprise	W,S,L,E	W,S,L	W,S,L,O	W,S,L	W,S	W,S,E,O	W,S,O	W,S,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CALEDONIA	CAMBRIDGE	CANNON FALLS	CHAMPLIN	CHANHASSEN	CHASKA	CHISHOLM	CIRCLE PINES
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	142,774	220,200	245,272	732,344	679,565	828,797	361,879	148,538
- Capital Outlay	31,423	11,078	1,427	....	11,809	58,641	44,188	33,690
TOTAL GENERAL GOVERNMENT	174,197	231,278	246,699	732,344	691,374	887,438	406,067	182,228
PUBLIC SAFETY								
Police Department - Current Expenditures	192,742	261,096	304,825	716,158	315,648	540,843	698,092	310,247
- Capital Outlay	11,916	20,770	....	....	1,339	30,131	47,757	....
Fire Department - Current Expenditures	32,659	46,410	80,610	164,040	124,292	109,835	190,620	74,654
- Capital Outlay	....	4,316	3,731	....	5,744	227,173	176,002	....
Other Protection - Current Expenditures	1,370	50,649	2,025	119,126	271,474	9,785	7,172	34,980
- Capital Outlay	....	4,883	....	....	748	14,965	....	144
TOTAL PUBLIC SAFETY	238,687	388,124	391,191	999,324	719,245	932,732	1,119,643	420,025
STREETS AND HIGHWAYS								
- Maintenance	134,650	110,654	217,216	594,269	476,521	421,870	536,809	73,898
- Lighting	24,250	31,415	32,855	69,043	73,088	29,081	51,288	....
- Construction	2,669	....	....	243,313	4,323,326	....	319,010	44,885
- Other Capital Outlay	31,748	3,474	....	112,337	2,119,790	59,457	1,227	2,999
TOTAL STREETS AND HIGHWAYS	193,317	145,543	250,071	1,018,962	6,992,725	510,408	918,334	121,782
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	2,520	....	515,975	....	....	92,768	111,915
Other Sanitation - Current Expenditures	1,060	....	15,397	59,260	....	1,848	30,887	9,303
Sanitation - Capital Outlay	....	125,040	....	43,762	....	....	8,500	....
TOTAL SANITATION	1,060	127,560	15,397	618,997	....	1,848	132,155	121,218
HEALTH								
- Current Expenditures	....	....	....	....	....	....	26,532	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	26,532	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	15,383	....	56,463	....	....	5,805	112,219	....
- Capital Outlay	....	....	12,757	....	....	....	469	....
Park and Recreation - Current Expenditures	57,161	35,450	98,599	606,923	291,904	327,421	132,198	90,501
- Capital Outlay	1,203	9,160	20,000	392,583	75,507	113,148	24,921	24,866
TOTAL CULTURE AND RECREATION	73,747	44,610	187,819	999,506	367,411	446,374	269,807	115,367
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	1,067,586	666,290	....	....	....	....	....
AIRPORTS - Current Expenditures	....	32,129	....	....	....	....	107,774	19,752
- Capital Outlay	....	12,289	....	....	....	....	17,000	....
UNALLOCATED PENSION CONTRIBUTIONS	....	2,218	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	74,803	....	....	....	....	....	....
- Capital Outlay	....	....	33,244	76,803	373,865	422,695	14,321	....
ALL OTHER UNALLOCATED - Current Expenditures	....	....	274,169	309,100	1,322,756	2,753,456	200,000	....
- Capital Outlay	54,113	31,547	99,960	546,842	518,695	794,484	97,524	11,536
DEBT SERVICE - Interest & Fiscal Charges	35,847	763,920	....	6,193,074	820,726	972,092	128,656	66,952
- Principal Payment on Bonds	265,929	365,019	427,348	2,072,634	1,786,621	640,459	1,540	151,803
- Other Long-Term Debt	285,000	1,152,000	260,000	1,459,550	4,960,000	345,000	0	295,000
TOTAL CURRENT EXPENDITURES	656,162	365,945	....	85,000	111,480	....	32,478	15,000
TOTAL CAPITAL OUTLAY	114,806	909,162	1,186,466	4,200,783	3,125,052	3,492,464	2,477,083	885,324
DEBT SERVICE - Principal & Interest	550,929	2,012,445	978,374	7,294,169	8,681,745	4,229,063	960,730	173,536
TOTAL EXPENDITURES	1,321,897	1,882,964	687,348	3,617,184	6,858,101	985,459	34,018	461,803
	1,321,897	4,804,571	2,852,188	15,112,136	18,664,898	8,706,986	3,471,831	1,520,663
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	63,034	....	....	80,045	16,654	....
- Governmental Funds	27,965	199,576	164,377	436,558	2,609,704	543,517	156,021	32,200
TOTAL EXPENDITURES AND OTHER USES	1,349,862	5,004,147	3,079,599	15,548,694	21,274,602	9,330,548	3,644,506	1,552,863

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	4,952	8,325	4,666	3,741	7,059	2,716	8,159	8,430
ASSESSED VALUATION	27,275,748	26,664,214	19,789,183	48,620,680	34,833,138	6,702,477	32,255,608	32,746,442
TOTAL TAXABLE VALUATION	30,263,314	25,878,653	23,696,228	48,053,307	33,213,941	6,702,477	41,030,943	32,608,665
1987 LOCAL TAX LEVY (Collect. in 1988)	496,870	1,703,203	453,568	709,205	1,025,248	311,826	336,677	1,643,966
SPECIAL ASSESSMENTS (Collect. in 1988)	59,045	253,688	24,749	193,663	359,692	194,415	484,627	787,610
REVENUES								
PROPERTY TAXES	425,158	1,181,275	436,371	624,237	832,540	213,459	331,594	1,248,569
TAX INCREMENTS	....	133,847	....	133,392	106,562	....	....	10,510
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	155,617	2,432	....	....	....	....	42,394
SPECIAL ASSESSMENTS	76,873	104,877	38,564	191,386	432,654	95,815	550,321	869,650
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	73,405	22,815	52,659	72,138	28,057	11,823	79,499	48,994
FINES AND FORFEITS	34,467	32,982	19,064	49,499	67,989	17,785	23,909	42,395
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	16,280	....	....	....	43,429	....
- Other	....	464,885	....	....	....	....	....	1,388,393
State Grants - Local Government Aid	82,251	1,178,277	86,920	125,340	803,857	243,405	131,534	908,196
- Homestead Credit	143,212	397,720	137,913	108,138	179,693	89,223	119,295	350,503
- Highways	....	13,665	....	....	15,460	....	191,980	327,420
- Other	15,730	418,193	23,237	52,568	276,352	12,852	14,548	190,962
County Grants - Highways	13,365	....	....	933	....	5,135	....	....
- Other	....	5,000	10,388	....	23,204	....	4,311	53,958
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	....	....	....	772	25,189
TOTAL INTERGOVERNMENTAL REVENUES	254,558	2,477,740	274,738	286,979	1,298,566	350,615	505,869	3,244,621
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	3,179	....	6,352	2,160	1,349	6,583	3,114	15,631
Public Safety	3,525	....	....	62,538	66,611	43,567	....	26,016
Streets and Highways	....	....	....	1,665	56,448	....	....	11,096
Sanitation (Refuse Collection)	....	121,843	....	....	....	....	....	330,377
Libraries	....	....	....	....	....	....	....	....
Recreation and Parks	....	130,109	15,000	20	7,683	9,761	....	122,114
Airports	....	....	....	....	....	....	....	....
Other Service Charges	18,568	12,501	....	66,925	18,214	....	....	138,490
TOTAL DEPARTMENT FEES & SERVICE CHARGES	25,272	264,453	21,352	133,308	150,305	59,911	3,114	643,724
MISCELLANEOUS REVENUES								
Interest Earnings	26,831	258,838	24,582	161,941	275,185	60,973	142,685	193,767
All Other Revenues	62,653	304,335	10,565	23,349	307,852	29,289	91,799	216,861
TOTAL REVENUES	979,217	4,936,779	880,327	1,676,229	3,499,710	839,670	1,728,790	6,561,485
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	373,851	....	2,228,600	....	....	123,396
- Other Long-Term Debt	....	....	....	....	255,000	....	....	256,257
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	....	373,851	....	2,483,600	....	....	379,653
Other Financing Sources	....	....	....	....	11,025	....	....	62,745
TRANSFERS FROM - Enterprise Funds	....	....	....	....	455,000	....	....	899,673
- Governmental Funds	37,919	54,955	70,384	20,000	353,955	....	47,283	745,435
TOTAL REVENUES AND OTHER SOURCES	1,017,136	4,991,734	1,324,562	1,696,229	6,803,290	839,670	1,776,073	8,648,991
Type of Public Service Enterprise		W,S		W,S,G	W,S,L,E	W,S,G		W,S,E

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	237,334	476,477	259,471	145,490	343,024	124,909	196,911	427,931
- Capital Outlay	6,866	41,222	754	211,750	....	20,254	....	4,063
TOTAL GENERAL GOVERNMENT	244,200	517,699	260,225	357,240	343,024	145,163	196,911	431,994
PUBLIC SAFETY								
Police Department - Current Expenditures	146,439	590,599	92,082	333,601	514,620	133,897	73,827	877,472
- Capital Outlay	....	13,243	12,500	18,019	24,062	12,577	....	35,350
Fire Department - Current Expenditures	54,886	310,851	58,882	55,365	165,222	43,166	69,076	557,904
- Capital Outlay	....	2,662	17,500	....	125,242	33,060	15,895	10,829
Other Protection - Current Expenditures	464	100,087	80,533	33,598	58,830	....	42,033	66,271
- Capital Outlay	....	....	....	....	....	....	....	3,849
TOTAL PUBLIC SAFETY	201,789	1,017,442	261,497	440,583	887,976	222,700	200,831	1,551,675
STREETS AND HIGHWAYS								
- Maintenance	255,164	386,141	165,264	287,492	550,873	133,110	134,525	476,119
- Lighting	....	96,778	11,010	21,626	26,789	19,400	1,909	34,861
- Construction	....	398,709	143,198	....	270,516	....	534,322	370,494
- Other Capital Outlay	....	26,681	15,689	15,988	45,318	14,645	10,316	195,683
TOTAL STREETS AND HIGHWAYS	255,164	908,309	335,161	325,106	893,496	167,155	681,072	1,077,157
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	123,841	....	....	....	....	....	309,284
Other Sanitation - Current Expenditures	648	48,868	14,300	13,760	41,812	....	772	31,913
Sanitation - Capital Outlay	....	....	....	....	....	....	....	5,214
TOTAL SANITATION	648	172,709	14,300	13,760	41,812	....	772	346,411
HEALTH								
- Current Expenditures	....	....	....	....	583	1,271	....	5,338
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	583	1,271	....	5,338
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	150,456	....	....	86,549	....	....	95,355
- Capital Outlay	....	757	....	....	790,382	....	....	31,495
Park and Recreation - Current Expenditures	14,456	716,083	44,864	51,456	282,703	22,975	27,178	615,614
- Capital Outlay	....	44,101	38,515	1,176	79,573	5,291	6,954	91,566
TOTAL CULTURE AND RECREATION	14,456	911,397	83,379	52,632	1,239,207	28,266	34,132	834,030
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	65,905	225	....	....	222,031
AIRPORTS								
- Current Expenditures	....	50,606	....	....	65,083	....	....	....
- Capital Outlay	....	229,123	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	13,140	....	....	....	....	....	8,024	811,265
- Capital Outlay	182,099	....	90,000	....	956,554	....	45,078	33,826
ALL OTHER UNALLOCATED - Current Expenditures	87,602	403,800	....	62,965	....	....	60,408	232,770
- Capital Outlay	53,031	741,492	....	....	....	....	....	122,546
DEBT SERVICE - Interest & Fiscal Charges	25,396	188,187	28,989	77,296	377,972	94,139	285,374	670,642
- Principal Payment on Bonds	65,000	345,000	10,000	86,000	465,700	155,000	165,000	861,218
- Other Long-Term Debt	....	14,494	25,000	....	25,958	....	....	621,635
TOTAL CURRENT EXPENDITURES	810,133	3,454,587	726,406	1,071,258	2,136,313	478,728	614,663	4,764,129
TOTAL CAPITAL OUTLAY	241,996	1,497,990	318,156	246,933	2,291,647	85,827	612,565	904,915
DEBT SERVICE - Principal & Interest	90,396	547,681	63,989	163,296	869,630	249,139	450,374	2,153,495
TOTAL EXPENDITURES	1,142,525	5,500,258	1,108,551	1,481,487	5,297,590	813,694	1,677,602	7,822,539
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds	....	....	....	....	75,000	....	....	....
- Governmental Funds	37,919	54,955	70,384	20,000	287,355	....	47,283	743,783
TOTAL EXPENDITURES AND OTHER USES	1,180,444	5,555,213	1,178,935	1,501,487	5,659,945	813,694	1,724,885	8,566,322

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ELK RIVER	ELY	EVELETH	EXCELSIOR	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GILBERT
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	9,701	3,662	4,544	2,574	5,386	5,350	5,430	2,105
ASSESSED VALUATION	53,354,384	8,721,706	11,449,674	24,254,011	35,836,121	28,101,368	36,911,696	4,605,932
TOTAL TAXABLE VALUATION	50,371,377	8,720,922	11,295,712	24,687,754	33,386,571	29,600,310	36,836,151	4,605,932
1987 LOCAL TAX LEVY (Collect. in 1988)	1,204,708	709,098	1,013,455	437,096	463,585	821,558	758,895	424,030
SPECIAL ASSESSMENTS (Collect. in 1988)	633,609	....	3,973	51,930	69,565	392,980	181,355	20,460
REVENUES								
PROPERTY TAXES	963,258	441,056	596,382	399,985	446,348	810,253	735,044	244,841
TAX INCREMENTS	289,194	....	21,655	....	461,262	187,159	79,743	....
GRAVEL TAX	39,062	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	8,707	....	....	....	6,173	5,681
SPECIAL ASSESSMENTS	958,397	....	9,749	55,277	78,294	850,515	218,501	22,437
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	231,034	17,448	18,704	57,475	35,332	111,082	142,825	6,339
FINES AND FORFEITS	58,513	14,016	20,063	67,416	52,991	15,175	38,172	4,303
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	228,000	....	....	....	....	....
- Other	....	161,437	....	....	....	....	97,304	....
State Grants - Local Government Aid	308,502	602,834	683,851	190,903	195,005	380,006	434,040	430,640
- Homestead Credit	265,792	235,483	411,784	50,352	136,344	229,468	140,405	231,689
- Highways	1,512,969	6,648	148,661	....	3,810	....	....	4,350
- Other	77,600	346,946	394,711	52,320	26,211	150,012	84,055	181,813
County Grants - Highways	....	....	....	7,718	2,091	10,335	....	....
- Other	....	....	414	....	....	4,839	....	600
Local Units Grants - Highways	366,961	....	....	....	....	....	....	....
- Other	173,543	....	23,196	....	....	3,533	204,367	160,000
TOTAL INTERGOVERNMENTAL REVENUES	2,705,367	1,353,348	1,890,617	301,293	363,461	778,193	960,171	1,009,092
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	153,906	....	5,313	4,494	4,287	70,587	11,650	71
Public Safety	90,345	17,744	38,279	195,000	56,594	86,642	18,058	....
Streets and Highways	27,220	....	3,077	27,993	....	....	....	1,300
Sanitation (Refuse Collection)	....	....	93,527	....	....	....	....	43,790
Libraries	....	....	21,000	....	....	....	260	....
Recreation and Parks	65,677	66,449	27,604	21,711	6,887	28,714	3,948	6,309
Airports	....	13,513	....	....	....	....	....	....
Other Service Charges	227,084	27,123	12,735	1,686	5,365	102,559	....	8,425
TOTAL DEPARTMENT FEES & SERVICE CHARGES	564,232	124,829	201,535	250,884	73,133	288,502	33,916	59,895
MISCELLANEOUS REVENUES								
Interest Earnings	279,129	58,053	72,645	86,601	340,267	140,812	281,685	40,296
All Other Revenues	145,332	57,696	96,895	112,132	51,743	84,835	114,441	42,193
TOTAL REVENUES	6,233,518	2,066,446	2,936,952	1,331,063	1,902,831	3,266,526	2,610,671	1,435,077
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	1,540,000	....	....	....	....	....	705,000	....
- Other Long-Term Debt	109,600	75,000	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	1,649,600	75,000	....	....	....	....	705,000	....
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	276,108	....	....	35,842	....	44,426	24,300	....
- Governmental Funds	116,173	52,820	4,930	516,633	68,772	479,831	380,592	24,843
TOTAL REVENUES AND OTHER SOURCES	8,275,399	2,194,266	2,941,882	1,883,538	1,971,603	3,790,783	3,720,563	1,459,920
Type of Public Service Enterprise	W,S,L,E	W,S,G,E	W,S	W,S,G	S,O	W,S,G,L,O	W,S	W,S,E

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ELK RIVER	ELY	EVELETH	EXCELSIOR	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GILBERT
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	468,156	369,685	203,193	218,230	260,040	461,669	203,253	184,302
- Capital Outlay	62,520	4,904	....	6,332	2,941	31,381	13,600	5,303
TOTAL GENERAL GOVERNMENT	530,676	374,589	203,193	224,562	262,981	493,050	216,853	189,605
PUBLIC SAFETY								
Police Department - Current Expenditures	635,462	381,109	330,771	226,543	256,258	323,171	447,720	243,605
- Capital Outlay	38,151	23,232	1,852	450,203	....	18,430	22,618	....
Fire Department - Current Expenditures	114,714	173,329	253,179	218,520	85,901	77,321	157,522	28,211
- Capital Outlay	31,349	1,714	42,472	39,006	10,508	30,792	860	....
Other Protection - Current Expenditures	82,990	3,808	84,159	5,985	46,512	9,376	63,594	2,017
- Capital Outlay	18,160	....	....	....	521	1,883	....	....
TOTAL PUBLIC SAFETY	920,826	583,192	712,433	940,257	399,700	460,973	692,314	273,833
STREETS AND HIGHWAYS - Maintenance	760,900	464,968	366,620	146,663	158,000	321,401	198,503	206,753
- Lighting	52,356	....	38,927	21,208	....	31,927	39,030	24,806
- Construction	2,230,943	....	96,752	....	....	522,466	32,063	261,203
- Other Capital Outlay	45,712	18,453	21,942	13,760	....	21,963	2,932	36,650
TOTAL STREETS AND HIGHWAYS	3,089,911	483,421	524,241	181,631	158,000	897,757	272,528	529,412
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	32,972	....	85,143	....	....	....	....	36,387
Other Sanitation - Current Expenditures	6,900	....	....	795	367	....	61,845	....
Sanitation - Capital Outlay	....	....	2,250	....	....	....	1,724	....
TOTAL SANITATION	39,872	....	87,393	795	367	....	63,569	36,387
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	27,593	61,927	38,696	....	....	....	84,897	49,227
- Capital Outlay	3,965	....	8,378	....	....	....	17,471	1,203
Park and Recreation - Current Expenditures	133,408	113,989	168,622	81,154	45,728	226,852	37,963	59,901
- Capital Outlay	53,375	....	9,207	7,130	12,425	31,501	15,846	1,287
TOTAL CULTURE AND RECREATION	218,341	175,916	224,903	88,284	58,153	258,353	156,177	111,618
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	281,772	24,548	....	23,333	....	....
AIRPORTS - Current Expenditures	....	58,749	10,000	....	....	....	....	53,180
- Capital Outlay	....	....	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	130,944	24,690	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	65,243	36,352	....	....	....	99,321	....	5,321
- Capital Outlay	1,133	2,269	106,355	....	....	120,060	....	....
ALL OTHER UNALLOCATED - Current Expenditures	117,437	67,577	339,239	29,821	76,539	....	193,055	31,286
- Capital Outlay	....	118,775	29,496	85,955	....	5,911	1,167,974	....
DEBT SERVICE - Interest & Fiscal Charges	481,425	56,452	33,969	46,552	324,658	437,092	297,741	30,002
- Principal Payment on Bonds	448,000	0	35,000	50,000	250,000	450,000	457,000	25,000
- Other Long-Term Debt	70,753	13,783	35,452	....	....	41,100	49,000	20,000
TOTAL CURRENT EXPENDITURES	2,498,131	1,731,493	2,331,265	998,157	929,345	1,551,038	1,487,382	924,996
TOTAL CAPITAL OUTLAY	3,082,751	496,015	318,704	684,417	26,395	807,720	1,275,088	305,646
DEBT SERVICE - Principal & Interest	1,000,178	70,235	104,421	96,552	574,658	928,192	803,741	75,002
TOTAL EXPENDITURES	6,581,060	2,297,743	2,754,390	1,779,126	1,530,398	3,286,950	3,566,211	1,305,644
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	3,056	....	3,320	....	....	....	....
- Governmental Funds	116,173	52,820	4,930	516,633	68,772	479,831	380,592	24,843
TOTAL EXPENDITURES AND OTHER USES	6,697,233	2,353,619	2,759,320	2,299,079	1,599,170	3,766,781	3,946,803	1,330,487

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GLENCOE	GLENWOOD	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HOYT LAKES
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	4,536	2,456	2,791	8,194	3,235	9,439	6,810	2,383
ASSESSED VALUATION	19,258,149	9,064,043	12,294,371	47,631,976	14,484,820	41,203,850	30,671,390	11,457,837
TOTAL TAXABLE VALUATION	17,843,681	9,064,043	12,294,371	46,621,917	13,233,164	48,321,659	30,671,390	11,457,837
1987 LOCAL TAX LEVY (Collect. in 1988)	848,003	614,180	514,310	1,648,038	375,001	493,500	836,416	476,064
SPECIAL ASSESSMENTS (Collect. in 1988)	109,490	39,268	179,841	220,396	47,781	304,119	64,671	5,381
REVENUES								
PROPERTY TAXES	612,129	456,098	394,093	1,276,168	281,355	468,096	662,962	371,063
TAX INCREMENTS	194,332	....	....	92,118	136,599	55,511	....	....
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	5,633	....	5,602	10,066	....	....	....	....
SPECIAL ASSESSMENTS	162,925	17,581	154,724	227,856	136,890	308,005	85,405	4,666
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	29,790	9,099	1,887	109,435	11,809	57,403	46,586	5,257
FINES AND FORFEITS	14,551	17,832	21,160	88,158	6,660	47,075	10,480	5,974
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	6,800	....	....
- Other	....	70,619	....	....	....	....	....	....
State Grants - Local Government Aid	385,682	353,543	123,749	1,151,806	344,736	207,347	364,608	254,603
- Homestead Credit	232,496	142,387	130,210	269,742	92,238	169,807	167,266	65,995
- Highways	....	....	....	188,946	....	28,535	64,530	....
- Other	85,386	99,580	22,041	309,513	78,865	48,559	62,913	574,227
County Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	26,000	....	....	....	3,539
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	....	....	4,897	36,000	6,647
TOTAL INTERGOVERNMENTAL REVENUES	703,564	666,129	276,000	1,946,007	515,839	465,945	695,317	905,011
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	2,503	16,126	1,686	23,261	....	....	....	....
Public Safety	....	20,171	....	108,003	21,138	....	....	50,836
Streets and Highways	9,604	8,875	....	136,576	4,493	....	....	....
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	38,809
Libraries	....	....	....	87,334	1,576	....	....	....
Recreation and Parks	1,106	10,547	....	71,221	16,552	....	....	127,572
Airports	....	7,357	....	....	....	....	....	....
Other Service Charges	195	4,130	....	72,930	2,245	2,880	....	30,650
TOTAL DEPARTMENT FEES & SERVICE CHARGES	13,408	67,206	1,686	499,325	46,004	2,880	....	247,867
MISCELLANEOUS REVENUES								
Interest Earnings	149,240	20,278	116,303	705,468	117,595	110,837	188,655	45,461
All Other Revenues	132,845	59,156	16,021	487,480	31,961	149,471	164,795	131,081
TOTAL REVENUES	2,018,417	1,313,379	987,476	5,442,081	1,284,712	1,665,223	1,854,200	1,716,380
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	130,000	....	1,290,000	3,898,521	....	....	....	....
- Other Long-Term Debt	....	....	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	130,000	....	1,290,000	3,898,521	....	....	....	....
Other Financing Sources	....	....	....	....	....	123,987	....	....
TRANSFERS FROM - Enterprise Funds	11,356	....	....	....	259,234	....	....	....
- Governmental Funds	345,444	9,727	31,284	4,934,941	232,020	77,433	117,406	71,404
TOTAL REVENUES AND OTHER SOURCES	2,505,217	1,323,106	2,308,760	14,275,543	1,775,966	1,866,643	1,971,606	1,787,784
Type of Public Service Enterprise	W,S,G,L,H,N,E,O	W,S,G,L	W,S,L	W,S,E,O	W,S,L,H,N,E,O		W,S	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GLENCOE	GLENWOOD	WOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HOYT LAKES
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	233,734	181,640	184,857	551,331	208,095	241,384	248,172	381,266
- Capital Outlay	3,101	18,157	....	5,867	9,735	5,240	8,140	....
TOTAL GENERAL GOVERNMENT	236,835	199,797	184,857	557,198	217,830	246,624	256,312	381,266
PUBLIC SAFETY								
Police Department - Current Expenditures	291,440	183,438	152,207	593,562	182,210	159,649	338,767	253,292
- Capital Outlay	15,497	11,310	2,300	40,555	1,042	....	32,752	53,798
Fire Department - Current Expenditures	30,541	59,582	15,963	198,445	41,162	76,446	136,162	32,383
- Capital Outlay	70,814	41,796	....	34,792	3,068	52,372	....	....
Other Protection - Current Expenditures	17,209	7,168	938	33,606	13,539	39,151	31,578	4,050
- Capital Outlay	....	....	....	....	104,910	111,734	322	....
TOTAL PUBLIC SAFETY	425,501	303,294	171,408	900,960	345,931	439,352	539,581	343,523
STREETS AND HIGHWAYS - Maintenance	310,671	226,123	89,408	672,261	183,745	191,198	147,410	274,956
- Lighting	23,345	36,059	18,898	69,332	10,297	....	6,092	18,335
- Construction	....	....	....	515,942	230,973	76,403	304,585	19,698
- Other Capital Outlay	....	85,859	....	11,394	....	19,674	7,333	59,513
TOTAL STREETS AND HIGHWAYS	334,016	348,041	108,306	1,268,929	425,015	287,275	465,420	372,502
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....	....	53,385
Other Sanitation - Current Expenditures	....	1,129	....	....	960	5,640	10,288	....
Sanitation - Capital Outlay	....	2,972	....	....	....	....	....	....
TOTAL SANITATION	....	4,101	....	....	960	5,640	10,288	53,385
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	42,724	35,864	....	284,221	40,418	....	....	58,579
- Capital Outlay	40,429	8,962	....	175,318	....	....	....	....
Park and Recreation - Current Expenditures	80,675	131,139	21,756	590,840	115,329	....	16,946	264,484
- Capital Outlay	28,742	3,237	12,698	148,973	53,624	19,607	177,215	10,519
TOTAL CULTURE AND RECREATION	192,570	179,202	34,454	1,199,352	209,371	19,607	194,161	333,582
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	93,385	....	....	....	148,715	....	240,277	....
UNALLOCATED INSURANCE AND JUDGMENTS								
AIRPORTS - Current Expenditures	....	15,449	....	65,944	....	....	....	....
- Capital Outlay	....	67,746	....	14,438	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	68,290	7,500	....	104,594	75,137	19,742	....	79,279
- Capital Outlay	461,118	....	....	845	103,025	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	37,156	24,249	....	114,844	20,622	43,683	80,378	80,628
- Capital Outlay	300	....	895,726	1,957,682	....	89,983	12,800	18,033
DEBT SERVICE - Interest & Fiscal Charges	249,827	32,150	189,461	589,499	110,054	109,831	243,594	....
- Principal Payment on Bonds	240,000	80,000	180,000	3,050,000	190,000	390,000	41,000	....
- Other Long-Term Debt	....	....	....	....	....	....	97,743	....
TOTAL CURRENT EXPENDITURES	1,135,785	909,340	484,027	3,318,315	891,514	776,893	1,015,793	1,500,637
TOTAL CAPITAL OUTLAY	713,386	240,039	910,724	2,905,806	655,092	375,013	783,424	161,561
DEBT SERVICE - Principal & Interest	489,827	112,150	369,461	3,639,499	300,054	499,831	382,337	0
TOTAL EXPENDITURES	2,338,998	1,261,529	1,764,212	9,863,620	1,846,660	1,651,737	2,181,554	1,662,198
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	31,375	....	....	....	....	....	8,292	65,857
- Governmental Funds	372,180	9,727	31,284	4,934,941	232,020	77,433	117,406	71,404
TOTAL EXPENDITURES AND OTHER USES	2,742,553	1,271,256	1,795,496	14,798,561	2,078,680	1,729,170	2,307,252	1,799,459

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HUGO	HUTCHINSON	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	4,250	10,071	2,770	7,836	3,867	2,830	3,227	4,084
ASSESSED VALUATION	23,423,081	52,771,799	19,669,395	20,666,123	11,152,300	9,828,231	9,404,155	13,842,753
TOTAL TAXABLE VALUATION	25,126,412	50,154,740	21,012,647	20,214,674	10,816,282	13,052,912	9,338,106	13,539,083
1987 LOCAL TAX LEVY (Collect. in 1988)	467,083	2,196,125	462,575	1,498,271	686,834	326,205	616,511	449,173
SPECIAL ASSESSMENTS (Collect. in 1988)	38,997	576,108	24,652	4,167	59,951	102,467	76,545	79,710
REVENUES								
PROPERTY TAXES	412,554	1,644,767	392,456	1,229,534	425,555	417,189	463,229	295,535
TAX INCREMENTS	....	327,821	....	74,309	87,010	....	20,993	40,197
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	15,111	....	....	....	6,631	....	....
SPECIAL ASSESSMENTS	82,996	964,446	16,820	4,300	212,849	91,131	83,957	124,403
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	73,092	116,806	37,516	48,660	18,672	19,941	7,387	38,341
FINES AND FORFEITS	19,373	49,414	52,573	24,641	16,886	10,479	6,912	22,123
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	10,615	....	....	....	13,980	....
- Other	....	202,884	....	1,500	150,000	82,832	....	....
State Grants - Local Government Aid	95,991	909,704	68,264	1,312,569	476,166	254,294	248,663	183,679
- Homestead Credit	128,152	518,073	113,095	236,317	211,466	104,000	195,163	156,260
- Highways	....	434,065	....	14,286	....	....	7,436	....
- Other	25,735	267,238	2,562	614,366	62,294	37,242	36,166	68,738
County Grants - Highways	....	....	....	....	....	5,589	....	....
- Other	....	....	....	23,464	21,582	....	9,918	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	80,110	....	....	....	92,532
TOTAL INTERGOVERNMENTAL REVENUES	249,878	2,331,964	194,536	2,282,612	921,508	483,957	511,326	501,209
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	5,324	227,761	2,175	12,453	72	71,013	18,249	336
Public Safety	....	4,929	....	5,203	19,547	21,167	10,329	6,924
Streets and Highways	....	....	5,691	....	694	559	....	....
Sanitation (Refuse Collection)	....	....	....	....	7,913	61,153	....	....
Libraries	....	....	....	....	....	....	....	....
Recreation and Parks	....	294,414	....	....	6,830	....	28,790	27,150
Airports	....	36,844	....	....	....	....	....	....
Other Service Charges	....	116,429	....	120,075	12,712	....	5,159	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	5,324	680,377	7,866	137,731	47,768	153,892	62,527	34,410
MISCELLANEOUS REVENUES								
Interest Earnings	90,888	299,027	27,257	203,088	306,794	33,522	135,986	74,398
All Other Revenues	85,360	337,640	10,427	331,345	119,566	12,603	342,733	17,152
TOTAL REVENUES	1,019,465	6,767,373	739,451	4,336,220	2,156,608	1,229,345	1,635,050	1,147,768
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	1,219,562	1,896,960	810,000	....	....	....	....	250,665
- Other Long-Term Debt	85,266	....	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	1,304,828	1,896,960	810,000	....	....	....	....	250,665
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	410,000	....	3,362	225,464	....	....	....
- Governmental Funds	....	272,640	....	51,044	27,324	....	202,406	48,500
TOTAL REVENUES AND OTHER SOURCES	2,324,293	9,346,973	1,549,451	4,390,626	2,409,396	1,229,345	1,837,456	1,446,933
Type of Public Service Enterprise	W,S	W,S,G,L,H,N,E,O	S	W,S	W,S,L,H,N,E,O	W,S	W,S,L,E	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HUGO	HUTCHINSON	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	175,669	547,595	136,174	538,188	332,389	154,342	160,065	105,885
- Capital Outlay	9,998	38,467	1,852	2,828	15,781	550	1,078	48,500
TOTAL GENERAL GOVERNMENT	185,667	586,062	138,026	541,016	348,170	154,892	161,143	154,385
PUBLIC SAFETY								
Police Department - Current Expenditures	177,356	815,471	228,629	476,462	237,439	157,831	133,515	202,199
- Capital Outlay	10,999	280,029	....	15,462	....	11,407	23,963	2,339
Fire Department - Current Expenditures	55,257	94,275	48,583	221,270	78,568	58,183	23,808	25,690
- Capital Outlay	....	27,474	....	4,298	....	195	275	2,802
Other Protection - Current Expenditures	47,745	140,402	6,431	192,653	8,136	11,126	3,185	40,814
- Capital Outlay	....	3,803	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	291,357	1,361,454	283,643	910,145	324,143	238,742	184,746	273,844
STREETS AND HIGHWAYS								
Maintenance	138,908	600,442	262,401	492,512	337,340	59,691	146,138	99,603
- Lighting	13,910	44,578	....	122,845	....	24,188	17,213	29,126
- Construction	....	2,352,152	....	....	....	....	7,474	....
- Other Capital Outlay	....	....	267	20,850	....	42,100	....	11,396
TOTAL STREETS AND HIGHWAYS	152,818	2,997,172	262,668	636,207	337,340	125,979	170,825	140,125
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	55,274	571	....
Other Sanitation - Current Expenditures	....	....	....	816	11,057	....	312	....
Sanitation - Capital Outlay	....	....	....	....	....	....	....	....
TOTAL SANITATION	....	....	....	816	11,057	55,274	883	....
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	2,716	10,366	....	15,037	....
TOTAL HEALTH	....	....	....	2,716	10,366	....	15,037	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	63,835	....	134,317	95,208	5,572	37,944	9,075
- Capital Outlay	....	5,155	....	19,864	27,246	....	135,202	....
Park and Recreation - Current Expenditures	1,699	895,371	1,820	76,667	71,517	36,230	113,364	57,840
- Capital Outlay	....	54,662	....	644	....	....	21,953	2,962
TOTAL CULTURE AND RECREATION	1,699	1,019,023	1,820	231,492	193,971	41,802	308,463	69,877
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS								
AIRPORTS - Current Expenditures	....	120,666	....	....	....	48,424	16,232	....
- Capital Outlay	....	39,272	....	125,987	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	20,500	....	8,126	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.								
- Capital Outlay	....	365,219	....	10,217	....	83,575	....	....
ALL OTHER UNALLOCATED - Current Expenditures	48,334	252,730	....	274,088	231,293	....	122,660	....
- Capital Outlay	151,523	23,197	640,238	929,907	90,536	....	14,413	10,485
DEBT SERVICE - Interest & Fiscal Charges								
- Principal Payment on Bonds	66,662	781,943	....	154,925	294,241	68,984	60,966	122,960
- Other Long-Term Debt	75,000	1,205,000	....	245,000	129,000	45,000	275,000	190,000
TOTAL CURRENT EXPENDITURES	658,878	3,979,856	684,038	2,668,738	1,413,313	694,436	681,797	580,717
TOTAL CAPITAL OUTLAY	172,520	2,819,541	642,357	1,001,979	133,563	54,252	415,471	414,346
DEBT SERVICE - Principal & Interest	141,662	2,004,943	0	399,925	423,241	113,984	335,965	312,960
TOTAL EXPENDITURES	973,060	8,804,340	1,326,395	4,070,642	1,970,117	862,672	1,433,233	1,308,023
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds	....	....	....	1,595	127,000	9,465	....	....
- Governmental Funds	....	272,640	....	75,244	27,324	....	202,406	48,500
TOTAL EXPENDITURES AND OTHER USES	973,060	9,076,980	1,326,395	4,147,481	2,124,441	872,137	1,635,639	1,356,523

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	4,361	6,189	3,686	7,600	6,020	8,623	7,178	2,892
ASSESSED VALUATION	20,168,326	36,393,958	15,786,542	33,682,122	26,136,774	66,106,990	25,717,311	9,882,768
TOTAL TAXABLE VALUATION	19,572,897	39,681,338	14,678,601	39,377,405	24,975,278	66,196,280	25,451,892	9,171,249
1987 LOCAL TAX LEVY (Collect. in 1988)	727,740	480,167	528,437	938,351	769,728	1,113,716	1,072,873	244,084
SPECIAL ASSESSMENTS (Collect. in 1988)	219,601	8,065	36,039	297,202	99,736	440,008	243,854	....
REVENUES								
PROPERTY TAXES	528,416	454,187	381,968	856,017	516,132	1,088,041	875,254	185,553
TAX INCREMENTS	57,385	....	139,040	49,808	94,092	....	39,465	99,008
GRAVEL TAX	....	2,848	....	....	....	358	....	....
FRANCHISE TAXES (Public Utilities)	37,810	....	....	....	....	25,638	....	935
SPECIAL ASSESSMENTS	273,517	42,973	17,264	1,218,455	246,388	591,140	229,018	75,854
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	14,564	75,981	21,102	229,511	33,568	120,336	36,026	10,986
FINES AND FORFEITS	18,819	15,528	7,470	70,142	28,171	47,429	37,452	10,100
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	11,612	....	....	328,441	....
- Other	....	78,581	15,272	....	299,205	....	....	....
State Grants - Local Government Aid	435,995	118,862	403,992	232,157	564,851	230,755	1,040,092	337,417
- Homestead Credit	185,700	113,795	142,117	292,306	197,549	177,458	239,781	61,783
- Highways	....	150,140	....	13,935	1,521,321	39,999	98,763	....
- Other	35,022	26,013	90,638	41,222	243,691	54,706	78,127	108,361
County Grants - Highways	4,650	....	3,240	....	....	....	....	....
- Other	....	26,995	....	....	2,500	....	26,650	2,000
Local Units Grants - Highways	....	....	....	....	....	3,978	....	....
- Other	9,344	6,497	920	....	....	13,835	....	....
TOTAL INTERGOVERNMENTAL REVENUES	670,711	520,883	656,179	591,232	2,829,117	520,731	1,811,854	509,561
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	479	....	12,843	28,867	17,409	9,985	2,850	291
Public Safety	67,566	....	67,035	57,021	51,229	....	33,650	43,049
Streets and Highways	1,500	....	7,287	....	17,369	....	17,901	6,095
Sanitation (Refuse Collection)	....	....	....	....	....	2,963	....	....
Libraries	3,089	....	....	....	....	....	442	....
Recreation and Parks	38,660	6,500	122,605	....	111,094	....	12,378	....
Airports	....	....	....	....	....	....	32,524	2,273
Other Service Charges	2,518	3,793	19,802	179	....	50,951	....	1,112
TOTAL DEPARTMENT FEES & SERVICE CHARGES	113,812	10,293	229,572	86,067	197,101	63,899	99,745	52,820
MISCELLANEOUS REVENUES								
Interest Earnings	261,690	37,059	68,499	147,742	118,407	360,785	329,759	62,998
All Other Revenues	261,134	13,749	99,514	171,066	25,384	898,185	351,918	7,254
TOTAL REVENUES	2,237,858	1,173,501	1,620,608	3,420,040	4,088,360	3,716,542	3,810,491	1,015,069
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	83,834	....	....	1,757,947	500,000	196,297	2,855,000	....
- Other Long-Term Debt	....	....	....	....	249,750	377,612	110,000	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	83,834	....	....	1,757,947	749,750	573,909	2,965,000	....
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	72,000	....	150,000	....	514,900	....	102,610	206,831
- Governmental Funds	31,492	....	180,052	....	589,340	1,006,050	1,215,721	9,334
TOTAL REVENUES AND OTHER SOURCES	2,425,184	1,173,501	1,950,660	5,177,987	5,942,350	5,296,501	8,093,822	1,231,234
Type of Public Service Enterprise	W,S,G,H,N,E,O	W,S	W,S,E	W,S,O	W,S,G,L,E,O	W,S	W,S,O	W,S,L

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	235,058	276,433	223,881	601,341	343,501	262,421	300,533	163,052
- Capital Outlay	26,554	103	....	40,402	14,413	3,044	2,000	117,436
TOTAL GENERAL GOVERNMENT	261,612	276,536	223,881	641,743	357,914	265,465	302,533	280,488
PUBLIC SAFETY								
Police Department - Current Expenditures	371,406	95,688	195,770	413,194	413,809	287,049	470,245	173,883
- Capital Outlay	14,806	....	....	12,080	1,709	....	16,971	....
Fire Department - Current Expenditures	50,985	79,996	71,889	123,846	74,576	118,652	150,820	38,674
- Capital Outlay	2,194	6,320	....	21,120	37,889	6,000	8,348	8,811
Other Protection - Current Expenditures	2,137	8,998	34,023	45,778	32,159	64,969	114,784	250
- Capital Outlay	....	....	....	8,638	991	147	....	....
TOTAL PUBLIC SAFETY	441,528	191,002	301,682	624,656	561,133	476,817	761,168	221,618
STREETS AND HIGHWAYS								
- Maintenance	126,716	155,623	244,236	254,057	372,187	125,673	382,842	162,138
- Lighting	9,734	11,046	21,282	9,072	16,147	29,298	17,460	47,717
- Construction	66,715	285,158	....	76,577	1,933,131	1,979,119	....	71,557
- Other Capital Outlay	70,007	115,465	....	30,565	21,027	23,342	....	3,008
TOTAL STREETS AND HIGHWAYS	273,172	567,292	265,518	370,271	2,342,492	2,157,432	400,302	284,420
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	12,747	....	....	....	....	25,309	....	....
Other Sanitation - Current Expenditures	13,761	25,051	....	....	26,153	7,750	904	....
Sanitation - Capital Outlay	12,567	....	....	....	....	....	....	....
TOTAL SANITATION	39,075	25,051	....	....	26,153	33,059	904	....
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	685	....
TOTAL HEALTH	....	....	....	....	....	....	685	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	81,806	....	....	....	56,250	....	53,162	2,373
- Capital Outlay	10,316	....	....	....	....	....	....	....
Park and Recreation - Current Expenditures	105,090	43,461	302,330	91,051	291,633	119,092	131,002	21,947
- Capital Outlay	48,049	13,784	....	7,265	28,136	18,218	24,781	5,361
TOTAL CULTURE AND RECREATION	245,261	57,245	302,330	98,316	376,019	137,310	208,945	29,681
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	78,581	....	684,490	....	....	....	....
AIRPORTS - Current Expenditures								
- Capital Outlay	....	....	6,434	....	9,104	....	67,577	10,798
UNALLOCATED PENSION CONTRIBUTIONS								
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	12,210	13,970	1,020	10,315	14,367	....
- Capital Outlay	....	....	....	....	....	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	64,126	....	96,985	....	68,957	....	95,440	1,628
- Capital Outlay	15,300	....	408,974	....	....	....	1,870,241	....
DEBT SERVICE - Interest & Fiscal Charges								
- Principal Payment on Bonds	445,992	21,777	104,954	256,910	149,350	551,952	739,777	138,714
- Other Long-Term Debt	680,000	55,000	272,720	1,993,500	295,000	775,000	3,397,000	160,000
TOTAL CURRENT EXPENDITURES	1,073,566	696,296	1,209,040	1,552,309	1,705,496	1,050,528	1,799,821	622,460
TOTAL CAPITAL OUTLAY	266,508	499,411	408,974	881,137	2,640,254	2,029,870	1,929,260	319,710
DEBT SERVICE - Principal & Interest	1,125,992	521,110	404,447	2,365,910	444,350	1,381,952	4,153,020	298,714
TOTAL EXPENDITURES	2,466,066	1,716,817	2,022,461	4,799,356	4,790,100	4,462,350	7,882,101	1,240,884
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds	....	....	....	....	45,486	....	87,871	....
- Governmental Funds	31,492	....	180,052	....	589,340	1,006,050	46,000	....
TOTAL EXPENDITURES AND OTHER USES	2,497,558	1,716,817	2,202,513	4,799,356	5,424,926	5,468,400	9,231,693	1,250,218

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LUVERNE	MAHOMETI	MEDINA	MERDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	4,514	4,650	3,035	8,680	3,662	5,832	4,291	2,805
ASSESSED VALUATION	14,395,099	29,422,946	37,508,435	111,282,187	36,136,313	19,825,088	116,265,956	14,510,929
TOTAL TAXABLE VALUATION	13,584,248	31,559,544	33,743,261	97,016,304	37,534,675	19,203,583	114,339,670	13,468,342
1987 LOCAL TAX LEVY (Collect. in 1988)	531,008	485,439	693,335	1,508,547	669,695	904,183	1,821,660	264,074
SPECIAL ASSESSMENTS (Collect. in 1988)	12,670	111,614	325,802	1,078,438	191,287	185,778	406,206	50,976
REVENUES								
PROPERTY TAXES	293,722	409,449	635,908	1,235,358	616,505	646,887	1,756,599	203,182
TAX INCREMENTS	103,546	74,974	106,749	742,213	....	73,467	249,877	129,518
GRAVEL TAX	....	913	....	4,469	....	....	....	....
FRANCHISE TAXES (Public Utilities)	8,114	....	....	....	....	....	....	....
SPECIAL ASSESSMENTS	67,541	1,549,808	538,088	1,861,925	295,833	168,214	447,961	60,274
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	12,409	199,125	94,209	306,475	62,911	24,880	74,742	24,171
FINES AND FORFEITS	14,498	15,114	69,996	35,187	35,784	13,202	20,164	29,006
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	11,330	....	....	....
- Other	....	....	....	....	....	34,937	....	....
State Grants - Local Government Aid	514,483	239,373	117,738	227,880	197,761	705,011	177,424	301,694
- Homestead Credit	142,011	126,945	100,671	252,443	115,499	232,118	68,449	48,888
- Highways	....	....	14,902	14,354	....	47,614	....	....
- Other	41,871	33,561	276,838	706,111	37,088	240,631	59,635	36,437
County Grants - Highways	14,235	....	....	74,088	....	....	3,177	....
- Other	531	....	....	....	....	24,534	977	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	....	....	20,325	178	5,843
TOTAL INTERGOVERNMENTAL REVENUES	713,131	399,879	510,149	1,274,876	361,678	1,305,170	309,840	392,862
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	189	22,474	68,320	155,220	4,212	18,216	62,265	887
Public Safety	20,274	44,904	17,112	138,575	....	18,305	56,259	36,326
Streets and Highways	11,300	....	1,191	....	6,825	4,929	54	4,504
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	....
Libraries	....	....	....	....	....	....	1,364	....
Recreation and Parks	108,330	400	39,729	1,845	15,800	29,614	....	18,070
Airports	3,461	....	....	....	....	11,067	....	11,355
Other Service Charges	....	177,932	300,553	600	14,284	41,871	56,366	18,121
TOTAL DEPARTMENT FEES & SERVICE CHARGES	143,554	245,710	426,905	296,240	41,121	124,002	176,308	89,263
MISCELLANEOUS REVENUES								
Interest Earnings	152,449	305,616	129,356	425,348	128,651	85,366	272,805	57,050
All Other Revenues	106,390	19,445	34,151	71,791	29,785	79,986	57,305	32,763
TOTAL REVENUES	1,615,354	3,220,033	2,545,511	6,253,882	1,572,268	2,521,174	3,365,601	1,018,089
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	290,000	....	....	2,525,000	....	....	2,699,221	100,000
- Other Long-Term Debt	....	75,000	....	....	....	47,107	68,000	51,000
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	290,000	75,000	....	2,525,000	....	47,107	2,767,221	151,000
Other Financing Sources	113,247	....	....	....	....	....	....	2,702
TRANSFERS FROM - Enterprise Funds	293,064	....	....	11,600	....	107,350	218,100	94,332
- Governmental Funds	19,488	31,736	260,887	184,220	....	68,209	320,643	32,766
TOTAL REVENUES AND OTHER SOURCES	2,331,153	3,326,769	2,806,398	8,974,702	1,572,268	2,743,840	6,671,565	1,298,889
Type of Public Service Enterprise	W,S,G,L,H,E	W,S	W,S	S,O	W,S	W,S,G,L	W,S,L	W,S,L,E

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LIVERNE	HAHTOMEDI	MEDINA	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	284,653	310,471	273,853	586,255	296,834	273,984	387,632	151,415
- Capital Outlay	7,224	183,182	....	181,095	2,025	2,641	5,557	18,865
TOTAL GENERAL GOVERNMENT	291,877	493,653	273,853	767,350	298,859	276,625	393,189	170,280
PUBLIC SAFETY								
Police Department - Current Expenditures	305,272	141,471	229,863	777,573	271,550	322,196	142,760	175,336
- Capital Outlay	2,914	....	17,410	41,257	....	12,198	....	17,123
Fire Department - Current Expenditures	56,517	79,445	72,969	146,949	95,413	82,911	98,582	31,612
- Capital Outlay	13,139	4,276	....	15,776	....	22,970	212,905	430
Other Protection - Current Expenditures	7,798	56,109	75,995	5,285	59,940	105,341	24,330	32,349
- Capital Outlay	....	....	....	....	....	15,790	....	347
TOTAL PUBLIC SAFETY	385,640	281,301	396,237	986,840	426,903	561,406	478,577	257,197
STREETS AND HIGHWAYS								
Maintenance	155,804	113,518	277,915	269,057	253,314	299,019	214,794	96,712
- Lighting	32,704	18,647	....	6,654	3,293	75,717	38,773	18,409
- Construction	15,192	253,771	....	....	....	....	529,312	20,254
- Other Capital Outlay	13,180	261,097	34,136	....	70,498	4,638	63,484	37,769
TOTAL STREETS AND HIGHWAYS	216,880	647,033	312,051	275,711	327,105	379,374	846,363	173,144
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	4,121	....	....	109,331	....
Other Sanitation - Current Expenditures	....	....	....	8,801	3,423	1,121	2,471	....
Sanitation - Capital Outlay	....	....	....	....	....	....	18,560	....
TOTAL SANITATION	....	....	....	12,922	3,423	1,121	130,362	....
HEALTH - Current Expenditures	....	....	....	....	....	10,015	....	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	10,015	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	89,997	....	....	....	....	....	22,391	....
- Capital Outlay	35,404	....	....	....	....	....	3,679	....
Park and Recreation - Current Expenditures	272,779	60,442	11,167	168,604	3,230	207,119	155,020	38,387
- Capital Outlay	50,621	71,849	5,515	17,581	....	28,291	65,906	78,846
TOTAL CULTURE AND RECREATION	448,801	132,291	16,682	186,185	3,230	235,410	246,996	117,233
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	24,623	110,266	....	42,790
AIRPORTS - Current Expenditures	18,590	....	....	....	....	30,706	....	42,153
- Capital Outlay	7,925	....	....	....	....	103,279	....	4,713
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	19,660	....	....	12,726	....	11,520	54,690	10,920
- Capital Outlay	7,741	....	564,373	20,244	....	....	169,509	....
ALL OTHER UNALLOCATED - Current Expenditures	11,030	....	237,187	15,613	15,148	186,776	28,884	49,015
- Capital Outlay	665,638	....	183,792	2,474,687	....	93,338	1,254,800	30,273
DEBT SERVICE - Interest & Fiscal Charges	104,072	250,862	283,038	975,030	156,773	253,926	617,633	92,078
- Principal Payment on Bonds	78,000	585,000	560,056	2,110,000	250,000	516,434	960,000	213,000
- Other Long-Term Debt	1,100	38,798	....	90,000	....	20,970	23,842	....
TOTAL CURRENT EXPENDITURES	1,254,804	780,103	1,178,949	2,001,638	1,026,768	1,716,691	1,279,658	689,098
TOTAL CAPITAL OUTLAY	818,978	774,175	805,226	2,750,640	72,523	283,145	2,323,712	208,620
DEBT SERVICE - Principal & Interest	183,172	874,660	843,094	3,175,030	406,773	791,330	1,601,475	305,078
TOTAL EXPENDITURES	2,256,954	2,428,938	2,827,269	7,927,308	1,506,064	2,791,166	5,204,845	1,202,796
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	500,000	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	4,000	....	....	37,500	....	....	....	....
- Governmental Funds	19,489	31,736	239,282	184,220	....	68,209	320,643	32,766
TOTAL EXPENDITURES AND OTHER USES	2,280,443	2,460,674	3,066,551	8,649,028	1,506,064	2,859,375	5,525,488	1,235,562

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH MANKATO	NORTH OAKS	OAK PARK HEIGHTS
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	5,499	9,951	3,751	3,467	3,567	10,252	3,205	3,751
ASSESSED VALUATION	15,592,638	66,124,868	13,301,286	14,383,199	31,709,180	45,955,042	50,157,164	54,544,219
TOTAL TAXABLE VALUATION	15,237,280	71,058,388	12,781,095	13,610,828	28,071,631	45,751,927	50,906,123	52,969,221
1987 LOCAL TAX LEVY (Collect. in 1988)	838,812	1,244,523	593,543	713,838	652,102	1,698,038	482,029	895,645
SPECIAL ASSESSMENTS (Collect. in 1988)	39,235	740,698	39,587	39,291	21,227	720,994	....	32,450
REVENUES								
PROPERTY TAXES	618,785	1,078,210	476,524	405,960	567,294	1,249,199	438,910	843,848
TAX INCREMENTS	47,635	199,995	106,869	119,027	339,659	25,210	....	....
GRAVEL TAX	....	....	....	....	1,212	....	....	481
FRANCHISE TAXES (Public Utilities)	....	28,861	....	....	....	....	....	....
SPECIAL ASSESSMENTS	138,201	988,037	60,797	107,121	....	3,398	....	....
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	....	....	....	30,951	1,012,107	....	202,998
LICENSES AND PERMITS	26,315	163,705	5,832	31,629	43,878	35,504	....	....
FINES AND FORFEITS	50,897	96,692	4,832	10,110	9,096	52,723	62,380	22,682
						37,544	13,901	27,788
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	93,607	40,706	....	....	....	....	....	....
- Other	114,155	3,425	....	....	....	....	....	....
State Grants - Local Government Aid	698,183	423,653	140,029	301,121	301,225	992,586	4,738	99,521
- Homestead Credit	189,134	293,077	112,101	151,671	121,839	427,357	58,759	71,050
- Highways	387,395	261,963	....	....	....	1,196,594	....	....
- Other	162,358	39,543	568,553	50,919	31,851	538,614	....	26,934
County Grants - Highways	....	....	....	5,003	....	....	....	....
- Other	....	10,999	....	....	....	....	4,634	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	5,791	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,644,832	1,079,157	820,683	508,714	454,915	3,155,151	68,131	197,505
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	23,185	13,689	....	394	1,110	18,936	....	40,505
Public Safety	30,765	118,018	....	....	4,466	99,442	....	....
Streets and Highways	....	....	....	15,639	....	1,744	....	....
Sanitation (Refuse Collection)	160,040	....	80,023	....	....	....	....	7,947
Libraries	2,737	....	....	....	....	....	....	....
Recreation and Parks	1,696	....	....	46,467	....	37,346	....	....
Airports	12,136	....	....	....	....	....	....	....
Other Service Charges	32,655	....	724	8,800	922	15,679	....	19,210
TOTAL DEPARTMENT FEES & SERVICE CHARGES	263,214	131,707	80,747	71,300	6,498	173,147	....	67,662
MISCELLANEOUS REVENUES								
Interest Earnings	34,902	590,530	70,924	37,210	93,906	325,604	22,119	174,031
All Other Revenues	129,236	49,440	84,016	71,416	76,029	93,601	16,107	7,691
TOTAL REVENUES	2,954,017	4,406,334	1,711,224	1,362,487	1,623,438	6,163,188	621,548	1,544,686
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	245,750	1,088,659	....	....	....	1,779,528	....	....
- Other Long-Term Debt	50,000	....	....	....	....	247,500	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	295,750	1,088,659	....	....	....	2,027,028	....	....
Other Financing Sources	26,883	....	....	3,005	....	19,687	....	....
TRANSFERS FROM - Enterprise Funds	113,538	40,000	....	30,000	....	....	....	....
- Governmental Funds	73,832	342,212	226,603	40,472	15,000	968,364	....	107,000
TOTAL REVENUES AND OTHER SOURCES	3,464,020	5,877,205	1,937,827	1,435,964	1,638,438	9,178,267	621,548	1,651,686
Type of Public Service Enterprise	W,S,L	W,S,L	W,S,E	W,S,E,O	W,S	W,S,G	S	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH HANKATO	NORTH OAKS	OAK PARK HEIGHTS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	262,382	564,473	345,994	190,686	230,361	513,537	48,739	258,660
- Capital Outlay	3,464	47,916	21,501	269,068	....	53,338	....	1,763
TOTAL GENERAL GOVERNMENT	265,846	612,389	367,495	459,754	230,361	566,875	48,739	260,423
PUBLIC SAFETY								
Police Department - Current Expenditures	396,500	617,033	249,829	242,675	324,983	425,001	255,163	337,271
- Capital Outlay	27,942	37,060	12,907	13,577	22,833	5,747	....	17,473
Fire Department - Current Expenditures	70,722	158,034	52,418	38,639	51,677	61,268	36,147	16,071
- Capital Outlay	11,068	18,701	163,360	1,163	157,764	6,908	....	....
Other Protection - Current Expenditures	39,779	137,402	12,025	8,801	....	85,538	49,737	4,842
- Capital Outlay	....	585	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	546,011	968,815	490,539	304,855	557,257	584,462	341,047	375,657
STREETS AND HIGHWAYS								
- Maintenance	339,226	473,240	326,347	172,958	228,165	730,897	15,558	38,009
- Lighting	45,326	....	....	37,501	23,148	103,365	1,728	34,212
- Construction	463,613	399,192	24,260	....	....	....	....	....
- Other Capital Outlay	74,334	989,868	11,565	192,856	....	1,587,729	....	....
TOTAL STREETS AND HIGHWAYS	922,499	1,862,300	362,172	403,315	251,313	2,421,991	17,286	72,221
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	152,585	....	78,585	....	....	....	....	129,000
Other Sanitation - Current Expenditures	....	....	....	....	....	....	....	14,567
Sanitation - Capital Outlay	....	....	1,320	....	....	....	....	....
TOTAL SANITATION	152,585	....	79,905	....	....	....	....	143,567
HEALTH								
- Current Expenditures	....	....	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	85,205	....	45,125	9,408	54,078	94,384	....	....
- Capital Outlay	31,320	....	3,225	....	....	1,076	....	....
Park and Recreation - Current Expenditures	102,556	184,817	92,317	99,273	71,543	404,128	....	104,229
- Capital Outlay	28,916	42,150	54,188	10,000	5,296	113,391	....	1,065
TOTAL CULTURE AND RECREATION	247,997	226,967	194,855	118,681	130,917	612,979	....	105,294
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	1,224	37,884	....	....	....	....
AIRPORTS - Current Expenditures	20,491	....	....	....	....	....	....	....
- Capital Outlay	4,901	....	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	582	....
HRA & ECONOMIC DEVELOPMENT								
- Current Expend.	137,301	40,706	24,024	....	....	523,081	....	....
- Capital Outlay	78,898	....	19,095	30,000	....	1,153,523	....	....
ALL OTHER UNALLOCATED								
- Current Expenditures	142,004	56,908	32,411	4,726	25,531	37,231	105,990	....
- Capital Outlay	27,199	70,586	....	8,335	14,319	166,696	9,039	121,416
DEBT SERVICE								
- Interest & Fiscal Charges	157,540	637,339	126,343	134,392	165,798	624,383	....	96,535
- Principal Payment on Bonds	193,037	1,025,000	75,000	65,000	145,000	1,090,000	....	39,000
- Other Long-Term Debt	66,870	20,000	....	18,654	....	45,000	....	....
TOTAL CURRENT EXPENDITURES	1,794,077	2,232,613	1,260,299	842,551	1,009,486	2,978,430	513,644	936,861
TOTAL CAPITAL OUTLAY	793,985	1,606,058	311,421	524,999	200,212	3,181,498	9,039	141,717
DEBT SERVICE - Principal & Interest	417,447	1,682,339	201,343	218,046	310,798	1,759,383	0	135,535
TOTAL EXPENDITURES	3,005,509	5,521,010	1,773,063	1,585,596	1,520,496	7,919,311	522,683	1,214,113
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses								
TRANSFERS TO - Enterprise Funds								
- Governmental Funds	73,832	342,213	226,603	40,472	15,000	968,364	....	107,000
TOTAL EXPENDITURES AND OTHER USES	3,079,341	5,863,223	1,999,666	1,626,068	1,535,496	8,887,675	522,683	1,321,113

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OLIVIA	ORONO	ORTONVILLE	OSSEO	PARK RAPIDS	PIPESTONE	PRINCETON	PRIOR LAKE
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	2,752	7,284	2,628	2,707	2,842	4,574	3,433	10,640
ASSESSED VALUATION	10,825,131	106,617,932	5,879,877	21,927,829	13,640,711	14,071,858	16,783,111	63,606,376
TOTAL TAXABLE VALUATION	10,371,707	107,414,670	5,879,877	21,967,200	13,502,577	13,471,923	13,078,374	69,211,858
1987 LOCAL TAX LEVY (Collect. in 1988)	433,849	1,259,307	623,385	388,366	318,593	576,059	561,180	1,862,645
SPECIAL ASSESSMENTS (Collect. in 1988)	48,459	289,019	31,312	22,885	123,827	45,437	74,919	833,265
REVENUES								
PROPERTY TAXES	331,495	1,172,795	356,970	343,187	257,494	470,369	434,080	1,636,110
TAX INCREMENTS	39,973	....	....	7,957	14,404	....	562,835	4,923
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	2,923	....	....	....	....	6,206	....	13,144
SPECIAL ASSESSMENTS	43,612	332,163	1,085	547,327	144,159	66,349	58,491	1,316,343
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	5,978	124,334	1,625	20,130	21,862	14,904	27,092	138,253
FINES AND FORFEITS	6,452	140,657	7,195	15,533	15,167	38,452	20,816	41,469
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	4,734	....	20,509	160,958	43,061	....	....
- Other	....	3,425	143,598	....	1,292,405	10,475	35,634	....
State Grants - Local Government Aid	307,347	164,902	314,389	120,633	336,332	572,511	254,615	312,280
- Homestead Credit	110,778	164,359	175,592	62,082	52,664	152,206	130,032	402,167
- Highways	....	80,301	....	63,000	....	....	....	14,028
- Other	36,822	70,611	193,144	28,758	60,985	361,844	96,600	76,330
County Grants - Highways	....	....	....	63,000	....	....	....	....
- Other	....	....	12,601	....	....	....	....	36,966
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	3,100	4,205	4,695	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	454,947	491,432	843,529	362,677	1,903,344	1,140,097	516,881	841,771
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	3,891	130,708	....	620	20,425	4,134	2,643	43,366
Public Safety	9,775	499,681	39,946	216	36,439	17,776	1,539	72,023
Streets and Highways	3,516	12,762	....	....	....	5,127	12,019	....
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	....
Libraries	....	....	....	....	....	....	....	....
Recreation and Parks	....	....	8,587	....	....	119,876	8,410	56,442
Airports	....	....	....	....	34,151	23,618	....	....
Other Service Charges	....	....	....	....	83,390	89,230	30,580	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	17,182	643,151	48,533	836	174,405	259,761	55,191	171,831
MISCELLANEOUS REVENUES								
Interest Earnings	59,092	370,387	2,375	30,558	65,721	107,366	84,917	754,168
All Other Revenues	20,435	51,881	66,954	114,188	224,969	119,129	69,924	375,766
TOTAL REVENUES	982,089	3,326,800	1,328,266	1,442,393	2,821,525	2,222,633	1,830,227	5,293,778
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	1,016,157	....	....	546,751	....	140,000	....	382,880
- Other Long-Term Debt	....	....	....	128,200	42,000	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	1,016,157	....	....	674,951	42,000	140,000	....	382,880
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	226,000	....	271,080	....	65,000	116,111	36,000	115,000
- Governmental Funds	70,000	178,079	90,000	88,470	116,300	293,672	141,852	291,330
TOTAL REVENUES AND OTHER SOURCES	2,294,246	3,504,879	1,689,346	2,205,814	3,044,825	2,772,416	2,008,079	6,082,988
Type of Public Service Enterprise	W,S,G,L,E	W,S,O	W,S,G,L,H,N,E,O	W,S,G	W,S,L	W,S,G,L	W,S,G,L,E,O	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OLIVIA	ORONO	ORTONVILLE	OSSEO	PARK RAPIDS	PIPESTONE	PRINCETON	PRIOR LAKE
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	153,019	589,137	85,181	124,270	222,946	453,011	234,911	659,237
- Capital Outlay	20,395	38,765	....	1,782	82,800	....	1,934	41,654
TOTAL GENERAL GOVERNMENT	173,414	627,902	85,181	126,052	305,746	453,011	236,845	700,891
PUBLIC SAFETY								
Police Department - Current Expenditures	132,845	878,838	274,182	138,832	164,121	257,489	200,178	685,660
- Capital Outlay	12,852	23,165	....	....	2,238	....	21,484	38,000
Fire Department - Current Expenditures	41,022	142,350	22,454	23,465	45,739	85,096	86,000	99,151
- Capital Outlay	5,147	....	....	121,840	5,780	....	8,026	2,975
Other Protection - Current Expenditures	581	226,435	31,091	4,770	2,877	....	28,949	86,375
- Capital Outlay	....	3,040	....	....	....	....	780	2,763
TOTAL PUBLIC SAFETY	192,447	1,273,828	327,727	288,907	220,755	342,585	345,417	914,924
STREETS AND HIGHWAYS - Maintenance	167,406	333,479	231,066	81,234	122,653	212,677	216,677	430,005
- Lighting	....	10,928	26,828	21,152	37,558	60,554	....	33,752
- Construction	156,916	384,678	....	632,435	5,860	....	....	....
- Other Capital Outlay	64,520	21,938	....	7,228	2,332	216,958	....	4,789
TOTAL STREETS AND HIGHWAYS	388,842	751,023	257,894	742,049	168,403	490,189	216,677	468,546
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....	....	....
Other Sanitation - Current Expenditures	2,755	....	9,858	....	7,430	....	1,789	....
Sanitation - Capital Outlay	184	....	....	....	....	7,553	....	....
TOTAL SANITATION	2,939	....	9,858	....	7,430	7,553	1,789	....
HEALTH - Current Expenditures	199	....	6,804	....	....	40,985	....	....
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	199	....	6,804	....	....	40,985	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	36,016	....	25,947	....	21,243	32,400	2,566	10,506
- Capital Outlay	4,023	....	200	....	....	....	....	....
Park and Recreation - Current Expenditures	80,447	44,585	142,089	7,759	20,416	282,204	71,706	387,144
- Capital Outlay	28,046	16,997	....	1,200	4,649	....	3,533	22,722
TOTAL CULTURE AND RECREATION	148,532	61,582	168,236	8,959	46,308	314,604	77,805	420,372
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	....	....	1,443,711	....	....	1,583,915
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	10,069	59,165	....	....	51,071	....
AIRPORTS - Current Expenditures	11,938	....	....	....	34,388	28,211	....	....
- Capital Outlay	147	....	....	....	1,619	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	24,443	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	29,500	....	125,895	79,819	880,000	167,125	17,420	36,758
- Capital Outlay	....	....	....	128,200	74,819	23,407	23,030	....
ALL OTHER UNALLOCATED - Current Expenditures	....	79,731	61,604	....	28	151,783	18,020	123,728
- Capital Outlay	....	26,462	16,801	....	....	56,048	....	97,822
DEBT SERVICE - Interest & Fiscal Charges	186,891	167,595	235,119	51,431	210,192	95,608	463,907	1,037,514
- Principal Payment on Bonds	185,000	360,000	240,000	105,000	230,400	190,100	290,000	1,270,000
- Other Long-Term Debt	....	....	....	....	45,499	....	40,000	185,739
TOTAL CURRENT EXPENDITURES	655,728	2,305,483	1,053,068	564,909	1,559,399	1,771,535	929,287	2,552,316
TOTAL CAPITAL OUTLAY	292,230	515,045	17,001	892,685	1,623,808	303,966	58,787	1,794,640
DEBT SERVICE - Principal & Interest	371,891	527,595	475,119	156,431	486,091	285,708	793,907	2,493,253
TOTAL EXPENDITURES	1,319,849	3,348,123	1,545,188	1,614,025	3,669,298	2,361,209	1,781,981	6,840,209
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	3,090	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	....	....	11,505	13,484
- Governmental Funds	70,000	178,079	90,000	88,470	116,300	293,672	141,852	291,330
TOTAL EXPENDITURES AND OTHER USES	1,392,939	3,526,202	1,635,188	1,702,495	3,785,598	2,654,881	1,935,338	7,145,023

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PROCTOR	REDWOOD FALLS	ROSEMOUNT	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE	SHAKOPEE
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	3,082	5,259	7,420	4,320	3,831	6,755	8,251	11,733
ASSESSED VALUATION	7,802,027	20,636,977	54,151,653	27,395,579	12,853,723	27,849,693	54,295,381	134,318,846
TOTAL TAXABLE VALUATION	7,741,083	20,176,560	50,405,120	26,579,275	12,853,723	24,893,159	47,835,154	99,363,827
1987 LOCAL TAX LEVY (Collect. in 1988)	551,702	977,554	1,265,391	955,685	495,344	796,321	1,133,286	1,676,321
SPECIAL ASSESSMENTS (Collect. in 1988)	78,319	123,237	459,641	359,575	92,004	282,109	683,960	521,138
REVENUES								
PROPERTY TAXES	346,725	557,568	1,283,929	829,424	364,412	565,615	1,016,576	1,471,958
TAX INCREMENTS	12,305	25,659	223,679	109,068	....	349,728	678,450	1,382,628
GRAVEL TAX	....	....	....	....	....	....	....	6,687
FRANCHISE TAXES (Public Utilities)	4,942	8,569	....	....	....	12,018	....	23,512
SPECIAL ASSESSMENTS	66,985	94,787	928,314	660,702	87,089	459,572	1,022,124	1,370,133
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	74,714
LICENSES AND PERMITS	8,141	10,327	288,952	58,801	19,793	43,213	209,450	311,515
FINES AND FORFEITS	17,309	20,890	32,424	19,700	18,284	29,335	39,122	75,484
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....	....	....
- Other	33,878	....	....	....	330	355,388	....	....
State Grants - Local Government Aid	212,482	505,932	567,227	277,280	447,549	611,920	186,427	516,448
- Homestead Credit	156,798	191,483	246,709	126,795	143,204	222,528	496,049	266,985
- Highways	....	6,480	354,736	....	....	11,085	....	656,790
- Other	34,204	112,043	454,387	87,894	31,439	1,099,460	127,120	278,812
County Grants - Highways	....	....	....	6,235	....	3,345	....	51,225
- Other	....	9,783	....	....	6,300	....	36,267	5,000
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	18,289	....	....	....	....	....	48,150
TOTAL INTERGOVERNMENTAL REVENUES	437,362	844,010	1,623,059	498,204	628,822	2,303,726	845,863	1,823,410
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	2,935	3,669	32,473	2,086	65,569	3,057	114,961	289,336
Public Safety	6,933	21,344	4,297	21,999	141,900	47,290	16,212	55,878
Streets and Highways	....	....	2,743	....	....	....	503,411	8,882
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	215,186
Libraries	....	450	....	....	....	....	....	....
Recreation and Parks	24,780	45,060	53,642	....	....	2,334	42,972	135,770
Airports	....	629	....	....	7,208	....	....	....
Other Service Charges	....	6,689	1,172	710	....	5,391	....	11,083
TOTAL DEPARTMENT FEES & SERVICE CHARGES	34,648	77,841	94,327	24,795	214,677	58,072	677,556	716,135
MISCELLANEOUS REVENUES								
Interest Earnings	17,416	159,964	595,223	300,542	60,336	271,411	595,269	803,504
All Other Revenues	31,913	69,260	379,914	116,509	76,935	49,505	204,199	62,052
TOTAL REVENUES	977,746	1,868,875	5,449,821	2,617,745	1,470,348	4,142,195	5,288,609	8,121,732
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	3,828,355	242,308	449,349	1,239,903	....	2,091,532
- Other Long-Term Debt	63,996	....	....	....	....	....	41,903	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	63,996	....	3,828,355	242,308	449,349	1,239,903	41,903	2,091,532
Other Financing Sources	3,523	1,025	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	65,100	169,115	....	36,666	10,000	72,000	462,436
- Governmental Funds	70,704	113,763	59,843	20,697	223,457	462,900	218,677	567,709
TOTAL REVENUES AND OTHER SOURCES	1,115,969	2,048,763	9,507,134	2,880,750	2,179,820	5,854,998	5,621,189	11,243,409
Type of Public Service Enterprise	W,S,L,E	W,S,L,H,E,O	W,S	W,S	W,S,H,N,E	W,S,L	W,S,L	W,S,E,O

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PROCTOR	REDWOOD FALLS	ROSEMOUNT	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE	SHAKOPEE
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	173,568	304,015	748,619	191,047	178,362	268,945	664,006	834,685
- Capital Outlay	14,675	1,255	78,278	....	8,060	20,944	59,430	31,666
TOTAL GENERAL GOVERNMENT	188,243	305,270	826,897	191,047	186,422	289,889	723,436	866,351
PUBLIC SAFETY								
Police Department - Current Expenditures	204,303	355,687	433,954	202,731	314,956	336,799	580,055	1,065,328
- Capital Outlay	12,826	28,996	11,944	13,884	36,124	25,395	54,275	28,463
Fire Department - Current Expenditures	25,844	85,162	89,170	67,301	74,868	98,520	82,959	139,997
- Capital Outlay	5,666	52,549	4,191	55,527	5,259	24,409	3,625	139,315
Other Protection - Current Expenditures	13,180	9,671	....	27,055	397	6,770	71,162	144,575
- Capital Outlay	....	....	....	4,922	....	8,644	8,574	1,942
TOTAL PUBLIC SAFETY	261,819	532,065	539,259	371,420	431,604	500,537	800,650	1,519,620
STREETS AND HIGHWAYS - Maintenance	120,737	405,621	499,637	134,410	177,134	344,594	273,736	734,518
- Lighting	3,738	....	40,832	28,169	21,406	43,604	65,621	44,349
- Construction	39,857	....	1,816,337	193,422	409,640	33,272	830,481	2,873,424
- Other Capital Outlay	73,547	880	....	60,418	2,275	41,754	1,475	66,471
TOTAL STREETS AND HIGHWAYS	237,879	406,501	2,356,806	416,419	610,455	463,224	1,171,313	3,718,762
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	....	....	59,589	3,160	....	213,788
Other Sanitation - Current Expenditures	3,069	....	....	....	....	706	17,573	....
Sanitation - Capital Outlay	....	....	....	....	700	....	....	....
TOTAL SANITATION	3,069	....	....	....	60,289	3,866	17,573	213,788
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	79,344	....	....	50,964	....	33,115	18,565
- Capital Outlay	....	19,262	....	....	5,921	....	....	....
Park and Recreation - Current Expenditures	65,657	214,047	164,649	51,309	68,092	82,030	66,203	450,919
- Capital Outlay	18,196	29,594	....	6,359	9,321	28,046	296,221	159,586
TOTAL CULTURE AND RECREATION	83,853	342,247	164,649	57,668	134,298	110,076	395,539	629,070
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	297,604	333,725	....	2,821,553	....	....
AIRPORTS - Current Expenditures	....	42,680	....	....	101,461	....	....	19,617
- Capital Outlay	....	83,884	....	....	10,233	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	23,816	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	2,650	59,513	112,191	....	20,640	67,613	....	110,898
- Capital Outlay	7,652	27,490	1,360,717	....	878	1,782,666	218,775	....
ALL OTHER UNALLOCATED - Current Expenditures	72,459	1,799	3,749	25,784	33,517	2,000	1,435	229,357
- Capital Outlay	1,703	9,792	3,988	132,473	3,953	....	351,231	....
DEBT SERVICE - Interest & Fiscal Charges	47,717	118,225	594,095	435,038	73,399	487,834	987,465	714,022
- Principal Payment on Bonds	70,000	200,000	290,000	1,033,000	175,000	555,000	645,000	1,815,000
- Other Long-Term Debt	....	23,192	....	....	12,425	....	....	....
TOTAL CURRENT EXPENDITURES	709,021	1,557,539	2,092,801	727,806	1,111,619	1,254,741	1,855,865	4,006,596
TOTAL CAPITAL OUTLAY	174,122	253,702	3,573,059	800,730	482,131	4,786,683	1,824,087	3,300,867
DEBT SERVICE - Principal & Interest	117,717	341,417	884,095	1,468,038	260,824	1,042,834	1,632,465	2,529,022
TOTAL EXPENDITURES	1,000,860	2,152,658	6,549,955	2,996,574	1,854,574	7,084,258	5,312,417	9,836,485
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	157,777	....	....	....	....	....
- Governmental Funds	70,704	113,763	59,843	20,697	223,457	462,900	218,677	567,709
TOTAL EXPENDITURES AND OTHER USES	1,071,564	2,266,421	6,767,575	3,017,271	2,078,031	7,547,158	5,531,094	10,404,194

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SHOREWOOD	SILVER BAY	SLEEPY EYE	SO. INT'L FALLS	SPRING LAKE PARK	SPRING VALLEY	ST. ANTHONY	ST. JAMES
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	5,094	2,179	3,537	....	6,881	2,649	8,245	4,228
ASSESSED VALUATION	55,691,698	4,781,880	12,377,724	4,176,447	37,664,814	7,081,977	69,139,243	14,184,485
TOTAL TAXABLE VALUATION	56,589,857	4,781,880	12,143,472	4,176,447	41,681,225	6,931,633	64,550,178	14,171,510
1987 LOCAL TAX LEVY (Collect. in 1988)	1,232,373	320,098	490,511	327,212	559,212	508,765	1,168,827	508,077
SPECIAL ASSESSMENTS (Collect. in 1988)	644,367	....	41,689	18,613	120,746	31,084	42,490	53,369
REVENUES								
PROPERTY TAXES	1,087,099	208,106	335,222	212,377	524,759	334,890	1,030,425	361,556
TAX INCREMENTS	....	....	19,765	....	38,569	24,637	280,950	1,701
GRAVEL TAX	....	....	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	22,328	....	....	....	14,137	2,854
SPECIAL ASSESSMENTS	1,204,901	....	28,667	16,088	212,991	23,263	42,336	145,766
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	330,408	3,486	41,227	18,378	58,685	5,839	46,118	6,691
FINES AND FORFEITS	91,385	5,271	7,192	2,405	51,713	18,867	84,910	17,462
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	250,000	....	....	2,950	....	72,186	....
- Other	....	....	....	....	....	2,512	....	....
State Grants - Local Government Aid	160,088	182,757	451,933	283,317	247,548	303,904	257,116	419,043
- Homestead Credit	177,760	84,162	158,328	110,665	147,166	150,807	254,157	145,627
- Highways	....	....	....	....	111,306	....	106,150	....
- Other	3,160	437,254	148,370	27,656	53,987	39,071	66,748	67,931
County Grants - Highways	24,992	26,719	....	8,049	....	....	8,748	2,338
- Other	2,288	88,428	....	....	....	6,016	....	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	24,056	....	....	16,120	780	....	....
TOTAL INTERGOVERNMENTAL REVENUES	368,288	1,093,376	758,631	429,687	579,077	503,090	765,105	634,939
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	5,052	....	....	....	11,791	....	4,434	....
Public Safety	....	8,814	9,896	....	....	34,413	....	55,616
Streets and Highways	1,800	6,157	6,386	....	....	....	....	....
Sanitation (Refuse Collection)	3,680	84,567	89,460	....	....	1,519	....	....
Libraries	....	....	....	....	....	793	....	....
Recreation and Parks	99,102	3,925	20,715	....	46,141	31,819	....	20,933
Airports	....	....	....	....	....	....	....	21,761
Other Service Charges	....	25,697	4,871	....	....	....	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	109,634	129,160	131,328	....	57,932	68,544	4,434	98,310
MISCELLANEOUS REVENUES								
Interest Earnings	218,937	83,356	105,710	23,896	87,933	95,477	263,691	184,635
All Other Revenues	31,078	21,999	137,381	16,944	170,183	130,122	285,436	35,426
TOTAL MISCELLANEOUS REVENUES	3,441,730	1,544,754	1,587,451	719,775	1,781,842	1,204,729	2,817,542	1,489,340
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	....	872,000	73,530	142,158	1,121,804	....	....
- Other Long-Term Debt	....	....	....	....	151,962	925,000	318,000	185,000
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	....	872,000	73,530	294,120	2,046,804	318,000	185,000
Other Financing Sources	....	....	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	16,000	63,920	50,000	....	135,000	43,579	150,000	31,490
- Governmental Funds	....	152,602	77,660	....	67,631	2,210,874	176,400	403,186
TOTAL REVENUES AND OTHER SOURCES	3,457,730	1,761,276	2,587,111	793,305	2,278,593	5,505,986	3,461,942	2,109,016
Type of Public Service Enterprise	W,S,L	W,S,L	W,S,L,H,E,O	W,S,O	W,S,L	W,S,L,E	W,S,L	W,S,L,E

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SHOREWOOD	SILVER BAY	SLEEPY EYE	SO. INT'L FALLS	SPRING LAKE PARK	SPRING VALLEY	ST. ANTHONY	ST. JAMES
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	475,953	170,997	186,477	67,316	339,418	136,236	469,661	187,564
- Capital Outlay	170,970	7,913	.....	.....	19,981	7,998	30,233	1,610
TOTAL GENERAL GOVERNMENT	646,923	178,910	186,477	67,316	359,399	144,234	499,894	189,174
PUBLIC SAFETY								
Police Department - Current Expenditures	343,172	206,008	150,550	189,339	459,371	136,585	564,292	300,748
- Capital Outlay	1,542	15,380	13,125	12,408	38,440	21,993	17,932	57,637
Fire Department - Current Expenditures	68,414	19,450	52,919	20,488	84,798	26,317	356,273	55,555
- Capital Outlay	.....	14,134	855	.....	23,251	19,047	9,154	3,369
Other Protection - Current Expenditures	109,343	2,836	119	7,152	.....	2,997	38,041	6,129
- Capital Outlay	1,246	.....	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	523,717	257,808	217,568	229,387	605,860	206,939	985,692	423,438
STREETS AND HIGHWAYS								
- Maintenance	404,719	195,615	158,495	128,527	78,331	101,559	297,518	300,856
- Lighting	26,202	37,336	26,806	11,582	33,120	35,365	29,526	9,680
- Construction	197,655	31,548	71,594	62,904	143,761	134,732	380,399	13,863
- Other Capital Outlay	.....	14,616	4,464	7,662	119,237	6,043	88,595	88,595
TOTAL STREETS AND HIGHWAYS	628,576	279,115	261,359	210,675	374,449	277,699	765,523	412,994
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	.....	84,994	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	16,410	.....	42,264	468	.....	6,036	19,277	42,152
Sanitation - Capital Outlay	.....	.....	30,214	.....	.....	.....	.....	279,065
TOTAL SANITATION	16,410	84,994	72,478	468	.....	6,036	19,277	321,217
HEALTH								
- Current Expenditures	.....	8,716	.....	125	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	8,716	.....	125	.....	.....	.....	.....
CULTURE AND RECREATION								
Libraries - Current Expenditures	.....	77,105	40,325	.....	.....	52,370	.....	2,217
- Capital Outlay	.....	.....	1,289	.....	.....	9,960	.....	.....
Park and Recreation - Current Expenditures	82,968	154,616	121,909	24,981	242,959	98,836	30,818	87,487
- Capital Outlay	194,348	.....	18,283	.....	38,631	14,462	22,172	14,453
TOTAL CULTURE AND RECREATION	277,316	231,721	181,806	24,981	281,590	175,628	52,990	104,157
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	.....	61,003	.....	13,454	.....	44,539	.....	.....
AIRPORTS - Current Expenditures	.....	18,941	12,385	.....	.....	.....	.....	15,665
- Capital Outlay	.....	5,475	171	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	45,302	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	268,203	10,682	.....	.....	3,510	14,248	71,538
- Capital Outlay	.....	134,149	79,088	.....	.....	8,468	329,381	17,536
ALL OTHER UNALLOCATED - Current Expenditures	.....	71,427	239,519	32,104	59,374	7,104	25,205	44,857
- Capital Outlay	.....	.....	543,250	605	67,007	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	274,636	2,917	79,341	31,146	86,484	215,634	199,616	196,279
- Principal Payment on Bonds	435,000	34,000	40,000	55,000	170,000	220,000	80,000	175,000
- Other Long-Term Debt	.....	.....	8,600	.....	5,000	1,730,000	45,000	.....
TOTAL CURRENT EXPENDITURES	1,527,181	1,422,549	1,042,450	495,536	1,297,371	606,915	1,844,959	1,160,758
TOTAL CAPITAL OUTLAY	1,233,520	223,215	762,333	83,579	450,308	267,242	847,351	476,128
DEBT SERVICE - Principal & Interest	709,636	36,917	127,941	86,146	261,484	2,165,634	324,616	371,279
TOTAL EXPENDITURES	3,470,337	1,682,681	1,932,724	665,261	2,009,163	3,039,791	3,016,926	2,008,165
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....	.....	.....
- Short-Term Loans	.....	.....	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	71,112	.....	.....	28,079	.....	.....
- Governmental Funds	.....	152,602	80,660	.....	67,631	2,210,874	176,400	403,185
TOTAL EXPENDITURES AND OTHER USES	3,470,337	1,835,283	2,084,496	665,261	2,076,794	5,278,744	3,193,326	2,411,350

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. JOSEPH	ST. PAUL PARK	ST. PETER	STAPLES	STEWARTVILLE	THIEF RIVER FALLS	TWO HARBORS	VADNAIS HEIGHTS
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	3,251	4,915	9,257	2,781	4,170	8,057	3,719	9,720
ASSESSED VALUATION	6,515,247	22,196,715	24,365,520	6,115,212	14,842,692	27,382,110	9,210,258	72,425,767
TOTAL TAXABLE VALUATION	6,515,247	25,612,737	24,291,409	6,115,212	14,126,283	27,382,110	9,210,258	68,879,257
1987 LOCAL TAX LEVY (Collect. in 1988)	218,443	414,556	920,110	359,196	483,968	1,274,857	615,336	853,871
SPECIAL ASSESSMENTS (Collect. in 1988)	96,277	24,734	134,917	13,355	68,376	....	3,413	419,675
REVENUES								
PROPERTY TAXES	145,221	404,171	641,114	202,820	318,845	931,929	262,931	522,258
TAX INCREMENTS	....	....	8,956	....	93,763	....	....	385,668
GRAVEL TAX	....	967	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	33,421	4,340	....	12,401	11,599	....
SPECIAL ASSESSMENTS	132,389	640,031	56,058	165,111	279,648	286,849	24,082	780,482
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	....
LICENSES AND PERMITS	26,617	67,711	81,504	11,551	13,298	39,908	7,763	254,855
FINES AND FORFEITS	28,285	20,296	47,699	21,066	2,463	44,879	8,132	27,917
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	205,589	....	....	....
- Other	....	....	....	....	854,196	....	....	....
State Grants - Local Government Aid	258,349	407,024	599,912	430,310	303,036	775,119	668,253	146,400
- Homestead Credit	65,869	138,709	277,696	72,515	161,587	298,702	235,077	198,406
- Highways	....	15,871	12,180	....	....	281,951	....	11,160
- Other	100,418	37,349	456,372	168,017	442,215	131,009	63,646	2,652
County Grants - Highways	....	....	....	....	....	28,000	39,707	....
- Other	....	....	....	....	70,318	....	70,671	....
Local Units Grants - Highways	....	....	....	....	....	....	....	....
- Other	....	....	....	....	....	....	9,441	....
TOTAL INTERGOVERNMENTAL REVENUES	424,636	598,953	1,346,160	670,842	2,036,941	1,514,781	1,086,795	358,618
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	3,948	....	14,452	....	....	11,488	29,266	63,633
Public Safety	57,381	9,279	24,345	44,766	37,256	46,537	21,420	1,012
Streets and Highways	12,135	....	1,378	....	5,618	23,231	8,651	....
Sanitation (Refuse Collection)	....	....	188,355	....	....	....	....	....
Libraries	....	....	....	....	1,042	....	1,628	....
Recreation and Parks	1,365	....	58,933	....	11,127	78,477	183,355	....
Airports	....	....	....	....	....	....	12,503	....
Other Service Charges	14,750	18,659	2,236	....	....	....	....	521,352
TOTAL DEPARTMENT FEES & SERVICE CHARGES	89,579	27,938	289,699	44,766	55,043	159,733	256,823	585,997
MISCELLANEOUS REVENUES								
Interest Earnings	150,807	96,960	111,143	158,605	197,458	135,481	94,154	994,936
All Other Revenues	7,864	66,936	116,916	112,435	184,740	271,016	477,641	245,824
TOTAL MISCELLANEOUS REVENUES	1,005,398	1,923,963	2,732,670	1,391,536	3,182,199	3,396,977	2,229,920	4,156,555
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	680,000	1,056,500	1,346,797	2,110,000	500,750	....	3,070,000
- Other Long-Term Debt	....	....	310,000	71,348	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	680,000	1,366,500	1,418,145	2,110,000	500,750	....	3,070,000
Other Financing Sources	2,198	....	148,277	....	....	126,933	....	....
TRANSFERS FROM - Enterprise Funds	....	....	122,000	....	68,493	600,000	10,000	60,000
- Governmental Funds	....	159,405	244,728	20,405	25,560	....	4,367	....
TOTAL REVENUES AND OTHER SOURCES	1,007,596	2,763,368	4,614,175	2,830,086	5,386,252	4,624,660	2,244,287	7,286,555
Type of Public Service Enterprise	W,S,G	W,S	W,S,H,N,E,O	W,S,E,O	W,S	W,S,G,L,E,O	W,S,L,E,O	W,S

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. JOSEPH	ST. PAUL PARK	ST. PÈTÈR	STAPLES	STEWARTVILLE	THIEF RIVER FALLS	TWO HARBORS	VADNAIS HEIGHTS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	142,934	271,103	460,036	191,961	133,917	490,356	182,343	429,125
- Capital Outlay	....	....	160,874	....	24,603	6,456	8,013	4,315
TOTAL GENERAL GOVERNMENT	142,934	271,103	620,910	191,961	158,520	496,812	190,356	433,440
PUBLIC SAFETY								
Police Department - Current Expenditures	146,942	354,245	487,385	226,559	124,420	643,692	330,199	260,504
- Capital Outlay	287	20,261	29,482	11,267	....	18,598	877	....
Fire Department - Current Expenditures	64,252	85,977	79,159	71,205	95,440	243,674	83,361	93,967
- Capital Outlay	19,552	2,907	118,105	3,431	3,408	43,338	2,530	75,905
Other Protection - Current Expenditures	11,438	16,585	61,992	....	2,872	455	9,315	84,079
- Capital Outlay	....	....	7,483	....	....	....	19,020	666
TOTAL PUBLIC SAFETY	242,471	479,975	783,606	312,462	226,140	949,757	445,302	515,121
STREETS AND HIGHWAYS - Maintenance	95,183	158,206	498,305	201,526	119,632	380,361	327,072	148,588
- Lighting	16,903	29,711	74,381	25,105	34,154	84,088	17,433	62,754
- Construction	20,441	664,082	457,185	1,073,564	....	809,530	740	....
- Other Capital Outlay	....	68,421	137,547	....	28,407	20,561	15,159	31,523
TOTAL STREETS AND HIGHWAYS	132,527	920,420	1,167,418	1,300,195	182,193	1,294,540	360,404	242,865
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	161,484	....	....	....	8,080	....
Other Sanitation - Current Expenditures	....	....	224	....	3,068	....	11,316	15,037
Sanitation - Capital Outlay	....	....	....	....	....	....	....	....
TOTAL SANITATION	....	....	161,708	....	3,068	....	19,396	15,037
HEALTH - Current Expenditures								
- Capital Outlay	....	....	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....	....	....
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	....	141,785	34,990	75,272	....	75,482	....
- Capital Outlay	....	....	1,017	....	814	....	12,329	....
Park and Recreation - Current Expenditures	34,658	108,562	463,663	16,772	75,446	477,383	212,794	150,429
- Capital Outlay	4,833	16,283	101,233	....	667,928	10,052	14,122	23,676
TOTAL CULTURE AND RECREATION	39,491	124,845	707,698	51,762	819,460	487,435	314,727	174,105
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	19,637	....	....	122,600	....	49,881
AIRPORTS - Current Expenditures	....	15,035	5,331	16,594	....	....	26,362	....
- Capital Outlay	....	....	1,650	29,983	....	....	13,999	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	10,584	52,834	41,333	4,916	13,451	....	....
- Capital Outlay	....	727,554	37,455	14,530	144,630	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	24	....	56,334	....	....	169,727	424,555	214,571
- Capital Outlay	23,308	....	....	....	....	....	21,803	30,952
DEBT SERVICE - Interest & Fiscal Charges	108,394	225,891	77,759	47,861	239,367	318,568	27,293	746,293
- Principal Payment on Bonds	277,000	185,000	155,008	32,000	370,000	485,000	30,000	910,000
- Other Long-Term Debt	....	460,826	42,000	7,813	35,000	....	....	....
TOTAL CURRENT EXPENDITURES	512,334	1,050,008	2,562,550	826,045	669,137	2,625,787	1,708,317	1,508,935
TOTAL CAPITAL OUTLAY	68,421	1,499,508	1,052,031	1,286,973	2,631,955	908,535	230,453	167,037
DEBT SERVICE - Principal & Interest	385,394	871,717	274,767	87,674	644,367	803,568	57,293	1,656,293
TOTAL EXPENDITURES	966,149	3,421,233	3,889,348	2,200,692	3,945,459	4,337,890	1,996,058	3,332,265
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded	....	....	....	....	....	....	....	....
- Short-Term Loans	....	....	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....	....	828,749
TRANSFERS TO - Enterprise Funds	13,725	....	59,676	....	....	....	....	....
- Governmental Funds	....	159,405	244,728	20,405	25,560	....	4,367	....
TOTAL EXPENDITURES AND OTHER USES	979,874	3,580,638	4,193,752	2,221,097	3,971,019	4,337,890	2,000,425	4,161,014

TABLE 3
CLASSIFICATION OF CITY REVENUES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA	WELLS	WINDOM	TOTAL FOURTH CLASS
CLASS OF CITY	4	4	4	4	4	4	4	4
POPULATION - 1988 estimate	3,354	4,464	4,801	8,606	3,711	2,672	4,442	607,809
ASSESSED VALUATION	22,251,664	14,710,518	28,140,246	37,492,263	72,773,878	8,386,240	14,904,870	3,531,130,959
TOTAL TAXABLE VALUATION	20,613,301	14,710,518	27,918,194	37,395,987	64,770,690	8,066,198	14,150,658	3,452,182,273
1987 LOCAL TAX LEVY (Collect. in 1988)	548,808	461,087	783,078	1,208,055	985,331	400,293	944,966	89,473,824
SPECIAL ASSESSMENTS (Collect. in 1988)	289,498	72,811	203,674	169,516	98,730	51,145	213,983	26,158,063
REVENUES								
PROPERTY TAXES	503,240	323,449	671,829	909,062	865,732	267,955	547,073	71,121,370
TAX INCREMENTS	365,409	....	26,271	....	406,102	39,424	....	14,985,697
GRAVEL TAX	....	....	....	....	....	....	....	61,362
FRANCHISE TAXES (Public Utilities)	....	9,278	8,404	70,484	....	....	....	698,362
SPECIAL ASSESSMENTS	487,287	72,515	183,605	237,126	145,511	53,888	386,242	43,721,931
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....	....	110,218
LICENSES AND PERMITS	68,927	5,912	36,165	55,475	136,219	5,542	7,331	8,227,937
FINES AND FORFEITS	5,307	22,946	50,226	42,412	69,623	6,702	10,089	3,443,909
INTERGOVERNMENTAL REVENUES								
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	9,796	....	....	1,941,873
- Other	....	....	....	30,193	7,190	....	....	6,190,028
State Grants - Local Government Aid	248,587	392,243	362,576	900,246	149,536	333,033	397,912	43,764,076
- Homestead Credit	136,990	105,327	86,547	287,799	95,662	127,707	201,014	20,962,755
- Highways	9,670	....	....	129,374	....	....	....	10,161,152
- Other	64,148	42,601	44,630	208,150	65,923	3,042,450	86,878	19,983,895
County Grants - Highways	....	....	....	15,142	22,856	....	....	477,323
- Other	....	....	....	19,416	38,659	19,056	....	1,114,433
Local Units Grants - Highways	....	....	....	....	....	....	....	370,939
- Other	....	24,867	....	....	....	....	....	1,486,645
TOTAL INTERGOVERNMENTAL REVENUES	459,395	565,038	493,753	1,590,320	389,622	3,537,988	685,804	106,453,119
DEPARTMENT FEES AND SERVICE CHARGES								
General Government	....	703	14,965	....	53,931	31,335	33,408	3,383,917
Public Safety	35,799	42,995	....	....	6,849	10,861	27,245	3,827,395
Streets and Highways	....	8,349	....	....	....	....	2,618	1,225,767
Sanitation (Refuse Collection)	....	....	....	....	....	....	....	2,482,891
Libraries	....	....	....	....	....	....	4,757	132,104
Recreation and Parks	307	22,662	....	26,940	....	17,223	26,515	3,272,100
Airports	....	3,622	....	....	....	....	18,550	315,504
Other Service Charges	33,724	....	....	8,336	21,953	4,000	....	3,654,615
TOTAL DEPARTMENT FEES & SERVICE CHARGES	69,830	78,331	14,965	35,276	82,733	63,419	113,093	18,294,293
MISCELLANEOUS REVENUES								
Interest Earnings	213,136	26,438	160,787	144,600	149,915	48,848	157,896	22,674,112
All Other Revenues	183,349	83,301	76,967	220,289	110,463	79,753	21,572	16,755,469
TOTAL REVENUES	2,355,880	1,187,208	1,722,972	3,305,044	2,355,920	4,103,519	1,929,100	306,547,779
OTHER FINANCING SOURCES								
BORROWING - Bonds for Capital Outlay	....	266,787	4,587,664	....	....	....	....	86,104,959
- Other Long-Term Debt	....	....	....	....	....	....	....	5,788,653
- Short-Term Debt	....	....	....	....	....	....	....	....
TOTAL BORROWING	....	266,787	4,587,664	....	....	....	....	91,893,612
Other Financing Sources	....	....	....	....	....	....	....	833,881
TRANSFERS FROM - Enterprise Funds	177,869	209,500	....	....	199,500	60,000	230,245	9,901,410
- Governmental Funds	386,458	24,398	245,677	124,210	106,541	....	9,573	30,412,512
TOTAL REVENUES AND OTHER SOURCES	2,920,207	1,687,893	6,556,313	3,429,254	2,661,961	4,163,519	2,168,918	439,589,194
Type of Public Service Enterprise	W,S,H	W,S,L,E,O	W,S	W,S,E,O	W,S,L,O	W,S,G,L,E	W,S,L,H,E,O	

TABLE 4
CLASSIFICATION OF CITY EXPENDITURES - 1988
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA	WELLS	WINDOM	TOTAL FOURTH CLASS
EXPENDITURES								
GENERAL GOVERNMENT - Current Expenditures	299,867	147,839	104,260	311,964	453,796	192,705	159,714	34,796,187
- Capital Outlay	7,463	....	2,643	686	23,891	1,519	4,860	2,831,521
TOTAL GENERAL GOVERNMENT	307,330	147,839	106,903	312,650	477,687	194,224	164,574	37,627,708
PUBLIC SAFETY								
Police Department - Current Expenditures	105,416	286,456	225,888	341,248	426,143	148,735	287,502	37,279,010
- Capital Outlay	....	13,657	16,530	14,401	6,758	1,331	38,325	2,344,179
Fire Department - Current Expenditures	63,207	58,430	26,975	145,859	60,667	16,293	43,899	10,437,767
- Capital Outlay	57,136	112,961	12,388	2,907	4,710	53,006	898	3,007,704
Other Protection - Current Expenditures	36,122	300	18,404	23,817	24,655	7,635	966	4,274,092
- Capital Outlay	....	....	....	....	703	3,197	....	366,855
TOTAL PUBLIC SAFETY	261,881	471,804	300,185	528,232	523,636	230,197	371,590	57,709,607
STREETS AND HIGHWAYS								
- Maintenance	181,313	205,224	112,336	481,283	247,475	208,193	271,611	29,998,587
- Lighting	28,744	....	33,387	....	....	42,688	11,917	3,114,809
- Construction	....	....	90,816	439,798	....	63,448	1,079,379	37,681,616
- Other Capital Outlay	31,473	109,430	....	34,197	542	7,481	14,147	8,504,953
TOTAL STREETS AND HIGHWAYS	241,530	314,654	236,539	993,536	248,017	321,810	1,377,054	79,299,965
SANITATION (Excluding Sewer)								
Refuse Collect & Disposal - Current Expend.	....	....	115,079	....	138,345	....	....	2,965,667
Other Sanitation - Current Expenditures	....	42,728	17,369	17,349	18,567	....	....	1,041,210
Sanitation - Capital Outlay	....	....	....	50,317	5,020	....	....	594,962
TOTAL SANITATION	....	42,728	132,448	67,666	161,932	....	....	4,601,839
HEALTH								
- Current Expenditures	....	....	....	....	....	25,780	11,605	166,757
- Capital Outlay	....	....	....	....	....	5,669	73,000	78,669
TOTAL HEALTH	....	....	....	....	....	31,449	84,605	245,426
CULTURE AND RECREATION								
Libraries - Current Expenditures	....	23,147	....	104,199	....	32,703	47,296	3,661,845
- Capital Outlay	....	4,699	....	....	....	3,350	2,519	1,915,143
Park and Recreation - Current Expenditures	25,162	110,068	24,811	272,298	181,126	91,315	136,897	16,732,744
- Capital Outlay	1,205	17,922	....	149,294	....	14,702	10,022	4,745,429
TOTAL CULTURE AND RECREATION	26,367	155,836	24,811	525,791	181,126	142,070	196,734	27,055,161
CAPITAL OUTLAY FOR ENTERPRISE FUNDS								
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	78,902	108,533	....	....	....	16,241,877
AIRPORTS - Current Expenditures	....	15,366	....	50,007	....	24,756	28,337	1,184,389
- Capital Outlay	....	5,033	....	....	....	....	....	1,488,106
UNALLOCATED PENSION CONTRIBUTIONS	....	....	39,973	....	....	....	....	364,553
HRA & ECONOMIC DEVELOPMENT - Current Expend.	126,436	44,463	....	....	....	2,487	82,859	7,154,576
- Capital Outlay	439,121	550	....	....	....	....	....	15,961,774
ALL OTHER UNALLOCATED - Current Expenditures	94,283	154,170	22,047	85,053	126,138	....	....	9,308,933
- Capital Outlay	281,092	26,474	1,170,396	132,233	806,576	3,723,891	....	33,329,037
DEBT SERVICE - Interest & Fiscal Charges								
- Principal Payment on Bonds	401,983	75,739	284,970	95,333	243,842	60,572	412,413	33,285,283
- Other Long-Term Debt	550,000	183,000	310,000	190,000	130,000	75,000	294,000	50,915,543
- Other Long-Term Debt	72,834	....	....	....	....	....	8,040	5,528,675
TOTAL CURRENT EXPENDITURES	960,550	1,088,191	819,431	1,979,868	1,676,912	793,290	1,082,603	164,631,070
TOTAL CAPITAL OUTLAY	817,490	290,726	1,292,773	823,833	848,200	3,877,594	1,223,150	129,091,825
DEBT SERVICE - Principal & Interest	1,024,817	258,739	594,970	285,333	373,842	135,572	714,453	89,729,501
TOTAL EXPENDITURES	2,802,857	1,637,656	2,707,174	3,089,034	2,898,954	4,806,456	3,020,206	383,452,396
OTHER FINANCING USES								
DEBT REDEMPTION - Refunded								
- Short-Term Loans	....	....	....	....	....	....	....	500,000
Other Financing Uses	....	....	....	....	....	....	....	1,004,175
TRANSFERS TO - Enterprise Funds								
- Governmental Funds	386,458	24,398	245,677	124,210	106,541	....	9,573	30,352,060
TOTAL EXPENDITURES AND OTHER USES	3,189,315	1,662,054	2,952,851	3,213,244	3,054,495	4,806,456	3,029,779	416,385,693



REVENUES AND EXPENDITURES
RECEIPTS AND DISBURSEMENTS
GOVERNMENTAL FUNDS
CITIES UNDER 2,500 IN POPULATION



TABLE 3A
CLASSIFICATION OF CITY REVENUES - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAKES	SPECIAL ASSESSMENTS	LICENCES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		TRANSFERS FROM OTHER FUNDS	GOVERNMENTAL FUNDS
ADA	1,983	5,398,228	308,784	228,738	47,288	2,628	127,140	462,666	....	589,806	135,356	3,245	52,543	51,334	1,110,938	....	....	105,830	18,949	1,235,717
ADAMS	779	2,356,964	76,267	51,182	13,437	1,063	....	123,896	....	123,896	35,371	1,645	69,594	12,509	308,697	362,748	....	1,000	10,800	683,245
ALBANY	1,658	6,137,320	215,868	161,158	107,086	10,020	....	241,506	1,220	242,726	28,753	1,936	15,473	71,673	638,825	355,000	....	....	14,000	1,007,825
ALBERTVILLE	1,021	4,272,653	156,230	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																
AMBOY	608	1,497,257	99,128	67,539	1,534	1,732	6,281	100,166	600	107,047	5,017	1,444	23,802	4,171	212,286	....	....	69,838	....	282,124
ANNANDALE	1,747	6,236,281	291,022	364,910	119,285	34,188	....	292,212	....	292,212	196,323	10,272	104,615	225,809	1,347,614	900,000	....	....	340,976	2,588,590
APPLETON	1,837	4,022,803	322,589	213,005	73,456	4,751	6,980	385,308	....	392,288	74,201	3,278	16,383	54,261	831,623	....	....	8,220	....	839,843
ARCO	102	211,165	21,000	12,610	1,448	2,260	84,595	14,584	....	99,179	135	....	886	261	116,779	....	....	....	200	116,979
ARLINGTON	1,865	4,935,210	327,434	165,389	323,994	2,967	926,997	812,207	....	1,739,204	32,146	....	66,710	52,720	2,383,130	1,142,908	....	42,600	2,500	3,571,138
ASKOV	366	1,016,118	26,145	18,101	....	1,243	239,093	33,823	....	272,916	31,903	....	5,224	32,020	361,407	....	....	....	5,000	366,407
AVON	989	4,548,741	185,011	134,907	114,872	7,678	....	136,131	....	136,131	17,716	4,805	22,285	19,476	457,870	520,000	....	51,214	111,362	1,140,446
BABBITT	1,978	3,718,869	155,099	95,942	....	7,846	....	789,016	56,563	845,579	27,970	1,559	116,021	90,091	1,185,008	....	....	75,000	339,721	1,599,729
BACKUS	265	879,637	46,469	32,094	28,158	239	....	41,083	....	41,083	34,241	1,069	11,267	66,204	214,355	....	....	....	5,607	219,962
BAGLEY	1,327	3,406,999	124,734	89,298	6,316	4,899	....	272,625	....	272,625	40,385	3,278	7,954	19,228	444,523	....	....	41,000	64,661	550,184
BALATON	728	1,615,325	101,700	60,626	13,594	240	....	127,485	1,274	128,759	31,440	1,769	10,862	80,082	327,372	....	....	....	....	327,372
BARNESVILLE	2,044	4,817,551	198,001	118,303	56,749	3,991	....	235,381	3,643	239,024	115,731	6,445	27,976	8,600	576,819	....	....	200,000	....	776,819
BARNUM	442	935,679	69,624	55,582	27,479	318	966,136	331,679	500	1,298,315	14,648	....	53,016	6,881	1,456,239	....	....	17,045	144,286	1,617,570
BAUDETTE	1,159	3,397,723	159,999	116,682	191	2,856	....	228,325	16,750	245,075	920	5,572	10,685	37,568	419,549	....	....	17,493	....	437,042
BEAVER BAY	218	719,327	29,198	21,514	15,198	645	....	37,997	2,445	40,442	5,997	....	13,078	979	97,853	....	....	....	....	97,853
BECKER	766	180,558,208	1,252,893	1,289,339	74,909	4,383	....	18,357	....	18,357	....	7,070	184,549	29,147	1,607,754	499,905	....	....	24,007	2,131,666
BELGRADE	808	2,217,774	103,648	56,089	1,916	7,816	....	109,754	....	109,754	43,069	842	27,167	11,638	258,291	....	....	....	49,250	307,541
BELVIEW	414	817,203	71,151	59,163	940	512	....	89,863	....	89,863	22,951	63	17,511	14,091	205,094	....	....	20,737	....	225,831
BIG LAKE	3,073	11,361,686	452,070	479,210	450,076	43,967	....	415,302	....	415,302	72,408	42,901	97,855	130,977	1,732,696	426,474	....	52,000	230,338	2,441,508
BLACKDUCK	763	2,077,642	110,570	87,355	463	1,466	543,188	153,004	....	696,192	16,052	967	41,621	31,856	875,966	....	....	34,500	....	910,466
BLOOMING PRAIRIE	2,031	6,513,896	275,360	200,203	10,361	4,460	....	379,452	4,927	384,379	19,992	6,626	82,444	29,300	737,751	....	....	50,000	....	787,751
BOYD	248	568,486	57,218	40,953	....	315	....	61,501	....	61,501	10,815	283	642	2,525	117,034	....	....	36,634	....	153,668
BRAHAM	998	3,540,252	89,774	69,853	4,250	4,683	34,584	222,809	....	257,393	24,295	6,717	8,353	5,145	380,689	....	....	43,741	....	424,430
BREEZY POINT	520	15,978,657	184,914	178,364	141,454	23,398	38,000	35,454	7,952	81,406	12,490	553	3,750	15,459	456,874	23,200	....	....	....	480,074
BROOKEN	631	1,759,836	71,994	51,538	2,142	6,678	....	167,857	....	167,857	29,529	373	54,816	7,786	320,719	....	....	....	....	320,719
BROWERVILLE	712	1,956,123	40,378	30,759	4,415	285	....	93,896	....	93,896	27,813	3,126	86,720	42,739	289,753	....	....	53,635	25,125	368,513
BROWNTON	663	1,719,736	143,875	85,035	26,352	463	....	157,985	....	157,985	28,861	2,309	39,760	35,908	376,673	....	....	13,300	....	389,973
BUTTERFIELD	577	1,151,056	59,872	42,848	....	1,181	....	78,652	....	78,652	17,569	....	27,681	19,027	186,958	....	....	2,499	....	189,457
BYRON	2,224	7,834,893	336,169	236,824	204,494	4,830	....	257,032	....	257,032	40,985	885	50,627	6,046	801,723	64,041	....	24,000	....	889,764
CANBY	1,972	6,253,049	370,756	262,256	1,013	8,448	48,194	425,446	....	473,640	81,317	2,247	22,874	14,924	866,719	....	10,137	....	88,434	965,290
CARLTON	924	2,395,989	138,847	111,448	....	5,278	....	114,825	....	114,825	28,580	53	15,375	8,505	284,064	400,000	....	4,000	6,815	694,879
CENTERVILLE	1,229	5,877,439	138,788	133,487	188,845	53,866	....	104,962	10,390	115,352	13,989	11,563	39,749	12,868	569,719	366,927	....	....	1,800	938,446
CEYLON	496	834,067	133,046	41,802	....	1,574	....	82,340	....	82,340	380	130	6,169	1,817	134,212	....	....	....	....	134,212
CHATFIELD	2,075	7,283,451	234,862	170,314	22,950	9,759	....	312,367	140,757	453,124	66,222	7,545	78,325	15,303	823,542	....	....	....	90,111	913,653
CHICKAHAW BEACH	124	768,120	5,700	3,987	....	225	....	3,177	....	3,177	....	....	1,895	547	9,831	....	....	....	....	9,831
CHISAGO CITY	2,223	8,270,617	266,770	221,808	383,324	17,412	....	265,487	....	265,487	66,468	8,282	97,318	242,660	1,302,759	....	....	475,094	....	1,777,853
CLARA CITY	1,530	4,499,685	214,576	145,044	....	3,190	....	206,784	....	206,784	30,473	25	40,859	15,263	441,638	....	....	....	34,438	476,076
CLARISSA	642	1,356,011	95,503	55,998	1,001	440	124,111	147,603	....	271,714	11,183	2,327	6,377	20,642	369,682	525,000	....	2,339	32,532	929,553
CLARKFIELD	1,043	2,592,952	263,283	188,259	44,311	2,673	50,000	256,154	....	306,154	11,527	1,227	30,749	77,578	662,478	....	....	72,363	39,762	774,603
CLEAR LAKE	296	1,228,912	38,531	26,584	24,130	928	....	49,742	....	49,742	35,630	....	35,046	52,755	224,815	....	....	....	....	224,815
CLEARWATER	465	3,041,261	105,924	90,093	39,129	15,172	....	46,468	....	46,468	38,903	....	33,736	8,972	274,241	....	....	....	....	274,241
CLEVELAND	739	1,823,359	113,426	39,747	....	2,401	....	60,338	20,892	81,230	....	1,331	6,298	922	131,929	....	....	....	....	131,929
CLINCH	204	685,070	60,000	42,639	....	579	....	41,749	....	41,749	....	1,265	16,631	6,412	109,275	243,253	46,000	....	....	398,528
COKATO	2,118	7,762,351	234,190	222,241	36,033	14,339	5,673	310,177	....	315,850	101,421	131	40,974	7,311	738,300	172,000	....	....	61,559	971,859

TABLE 4A
 CLASSIFICATION OF CITY EXPENDITURES - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT EXPENDITURES											OTHER USES						
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES	ENTERPRISE FUNDS	TRANSFERS GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
ADA	105,054	105,572	35,398	4,916	155,848	99,694	6,777	73,974	161,309	44,396	797,523	71,148	115,000	983,671	....	....	18,949	1,002,620
ADAMS	41,350	40,414	11,238	....	29,083	29,557	2,424	8,376	25,666	90,611	278,719	18,771	95,000	392,490	....	....	10,800	403,290
ALBANY	88,700	58,174	56,208	365	66,626	44,095	....	19,229	58,298	119,126	510,821	95,446	139,625	745,892	336,934	....	14,000	1,096,826
ALBERTVILLE	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
ANBOY	31,147	34,171	13,137	2,627	38,641	....	....	2,923	3,617	....	126,263	61,971	....	188,234	....	30,200	....	218,434
ANNANDALE	274,921	106,482	129,147	10,882	95,330	....	2,451	21,441	27,041	308,372	976,067	821,098	165,000	1,962,165	....	52,248	340,976	2,355,389
APPLETON	125,167	146,067	39,965	....	151,934	....	10,486	47,473	49,562	116,015	703,005	125,201	95,000	923,206	....	....	....	923,206
ARCO	9,996	....	1,164	....	5,358	....	....	....	64,566	....	81,084	4,952	....	86,036	....	....	200	86,236
ARLINGTON	147,421	79,543	34,927	1,779	37,999	....	2,349	18,565	75,577	186,552	584,712	347,568	139,800	1,072,080	....	42,600	2,500	1,117,180
ASKOV	18,248	....	18,773	....	10,005	147	....	4,498	4,866	....	56,537	250,190	....	306,727	....	2,500	5,000	314,227
AVON	94,975	72,739	55,771	....	61,329	26,978	....	18,840	....	64,669	395,301	24,620	55,000	474,921	652,000	27,090	111,362	1,265,373
BABBITT	190,787	194,632	40,506	....	126,863	....	53,411	52,008	114,235	....	772,442	243,495	....	1,015,937	....	....	339,721	1,355,658
BACKUS	34,258	12,006	23,033	865	13,862	3,607	....	4,713	18,943	12,773	135,546	6,125	107,118	248,789	....	....	5,607	254,396
BAGLEY	62,028	173,142	31,103	....	90,844	....	1,663	26,818	20,263	2,564	411,904	58,732	15,000	485,636	....	....	64,661	550,297
BALATON	51,175	64,272	18,598	424	43,014	1,987	959	7,903	7,571	42,578	238,481	13,606	50,000	302,087	....	....	....	302,087
BARNESVILLE	140,848	164,130	37,654	43,628	136,668	51,873	2,872	52,640	....	29,573	661,154	40,246	70,000	771,400	....	....	....	771,400
BARNUM	53,767	3,771	15,684	2,043	24,448	....	....	1,699	10,417	89,591	201,420	1,785,233	19,000	2,005,653	....	4,770	144,286	2,154,709
BAUDETTE	90,430	130,909	18,245	859	62,645	....	19,203	17,231	6,452	....	354,863	29,961	....	384,824	....	....	....	384,824
BEAVER BAY	13,912	....	24,143	....	18,055	5,200	....	53	11,008	8,892	84,185	9,912	7,000	101,097	....	....	....	101,097
BECKER	229,262	119,824	63,504	3,377	116,544	2,115	2,138	7,245	51,718	406,201	1,001,928	2,221,463	265,000	3,488,391	....	3,000	24,007	3,515,398
BELGRADE	36,442	34,917	24,147	....	62,538	25,720	....	5,290	52,963	49,250	291,267	306,172	....	597,439	....	25,000	49,250	671,689
BELVIEW	30,100	27,039	14,805	....	54,789	....	....	4,692	....	....	22,245	153,670	15,000	178,023	....	....	....	178,023
BIG LAKE	207,099	225,126	70,834	24,773	151,448	....	9,362	20,628	24,189	368,941	1,185,400	376,699	290,000	1,852,099	....	....	230,338	2,082,437
BLACKDUCK	51,556	42,999	22,196	....	74,997	....	3,006	4,398	1,895	69,403	274,421	573,283	19,500	867,204	....	....	....	867,204
BLOOMING PRAIRIE	131,902	74,276	27,520	307	100,304	....	25,370	37,139	79,249	39,033	515,100	21,409	70,000	606,509	....	....	50,000	656,509
BOYD	40,238	19,439	3,142	....	6,941	10,883	....	....	....	....	80,643	....	....	80,643	....	69,152	....	149,795
BRAHAM	143,614	79,461	9,952	10,608	107,035	....	5,057	869	963	5,503	388,652	125,250	....	513,902	....	....	....	513,902
BREEZY POINT	41,939	82,033	14,362	20,524	53,171	....	....	1,038	18,600	61,046	319,716	109,368	59,000	488,084	....	5,000	....	493,084
BROOTEN	32,327	45,486	21,309	6	25,885	....	....	8,612	20,603	13,259	171,418	47,510	24,000	242,928	....	....	....	242,928
BROWERVILLE	57,884	31,325	36,666	....	55,199	....	....	1,271	18,041	98,160	298,546	98,833	19,500	416,879	....	....	25,125	442,004
BROWNTON	43,565	67,790	22,528	....	52,136	20,082	3,548	....	1,404	53,640	279,269	109,460	78,000	466,729	....	....	....	466,729
BUTTERFIELD	43,069	3,676	7,615	....	32,848	10,633	....	....	11,939	6,005	115,785	23,607	20,000	159,392	....	....	....	159,392
BYRON	80,808	72,714	24,841	....	108,247	....	....	16,225	4,372	143,815	457,022	81,760	325,000	863,782	....	....	....	863,782
CANBY	219,374	97,996	25,277	748	134,242	3,441	55,328	48,705	57,509	24,929	672,835	120,618	23,000	816,453	....	....	88,434	904,887
CARLTON	69,135	14,638	23,211	486	37,245	....	7,780	1,740	36,147	110,098	846,480	27,643	28,295	902,418	....	....	6,815	909,233
CENTERVILLE	110,476	56,174	39,751	33,907	31,013	....	....	5,694	5,000	71,914	353,929	373,723	418,660	1,146,312	....	....	1,800	1,148,112
CEYLON	38,742	12,956	20,155	....	15,987	264	2,873	1,379	4,974	....	97,330	16,000	....	113,330	....	....	....	113,330
CHATFIELD	75,166	108,217	17,645	2,369	89,088	....	11,550	48,857	81,375	127,462	561,729	171,013	185,000	917,742	....	....	90,111	1,007,853
CHICKAWAW BEACH	2,908	....	1,155	220	2,065	....	....	....	1,438	....	7,786	....	....	7,786	....	....	....	7,786
CHISAGO CITY	196,964	78,850	18,473	....	91,302	....	....	34,222	129,883	284,687	834,381	280,215	132,000	1,246,596	....	....	475,094	1,721,690
CLARA CITY	44,025	36,120	20,038	....	88,165	....	3,035	33,786	2,961	38,250	266,380	77,437	50,000	393,817	4,000	15,805	34,438	448,060
CLARISSA	68,818	32,066	11,443	....	41,232	280	....	6,760	2,461	1,938	173,927	472,250	10,000	656,177	....	....	....	688,709
CLARKFIELD	98,287	53,044	24,396	....	109,566	....	9,324	15,656	12,090	81,891	404,254	16,804	167,976	589,034	....	....	39,762	628,796
CLEAR LAKE	19,303	....	17,256	207	6,640	1,764	....	1,791	1,155	21,550	69,666	73,986	13,000	156,652	....	....	....	156,652
CLEARWATER	37,776	10,747	28,338	6,615	55,612	....	....	754	....	30,817	182,149	56,346	19,000	257,495	....	....	....	257,495
CLEVELAND	43,962	9,857	23,034	....	24,810	....	....	3,001	....	....	104,664	....	....	104,664	....	....	....	104,664
CLIMAX	19,083	5,068	2,396	....	17,498	....	841	....	....	20,628	65,514	4,150	5,000	74,664	276,000	....	....	350,664
COKATO	98,875	55,808	45,569	28,865	89,932	52,105	37,935	43,630	32,676	71,930	557,325	158,428	130,000	845,753	....	....	61,559	907,312

TABLE 3A
 CLASSIFICATION OF CITY REVENUES - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUES											OTHER SOURCES					TOTAL REVENUES & OTHER SOURCES		
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		----- TRANSFERS -----	
																			ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
COLD SPRING	2,400	9,835,505	437,690	331,698	154,831	12,362	....	385,167	81,150	466,317	69,074	12,778	61,848	4,005	1,112,913	643,142	....	34,018	29,353	1,819,426
COSMOS	559	1,590,676	116,335	88,534	27,452	6,328	....	114,223	....	114,223	17,473	8,195	41,796	266	304,267	....	....	2,000	7,750	314,017
COTTONWOOD	950	3,601,276	174,378	133,425	19,620	751	....	169,813	2,500	172,313	52,026	2,386	7,095	24,843	412,459	112,000	....	....	34,827	559,286
COURTLAND	416	1,467,134	46,950	30,721	9,992	4,710	....	19,080	....	19,080	2,459	....	7,298	1,181	75,441	....	....	....	51,078	126,519
CROSBY	2,093	6,303,057	342,045	221,802	8,850	17,667	....	506,940	....	506,940	157,803	14,297	89,335	183,762	1,200,456	30,500	391,734	21,807	....	1,644,497
CROSSLAKE	1,020	25,498,843	357,859	321,685	19,365	34,656	....	63,243	....	63,243	45,309	976	35,602	20,043	540,879	....	....	117,148	250,833	908,860
DARFUR	123	392,984	22,534	16,926	....	661	....	17,631	....	17,631	....	....	3,340	5,449	....	....	....	....	....	44,007
DARWIN	228	858,645	6,006	4,852	....	543	....	6,035	....	6,035	10,052	3	2,123	167	23,775	....	....	20,000	....	43,775
DASSEL	1,112	3,805,712	217,614	173,905	11,402	2,376	....	201,939	....	201,939	30,464	1,511	30,666	180,055	632,318	238,238	....	....	27,760	898,316
DAWSON	1,968	6,744,669	388,898	388,283	28,642	951	3,707	315,550	5,229	324,486	98,433	2,008	60,829	13,626	917,258	....	....	....	8,873	926,131
DEER RIVER	864	2,131,888	144,073	83,129	5,633	1,126	104,173	212,417	....	316,590	61,120	6,382	40,661	24,810	539,451	....	....	....	634,661	1,174,112
DELANO	2,647	11,617,623	337,399	299,499	585,662	37,454	....	357,293	1,288	358,581	138,066	10,461	114,401	55,946	1,600,070	304,324	....	23,373	....	1,927,767
DENNISON	147	640,555	12,164	7,925	....	4,305	....	18,295	....	18,295	3,959	496	94	1,508	36,582	....	....	....	....	36,582
DODGE CENTER	1,824	6,407,632	439,122	463,164	84,598	6,011	....	349,026	5,878	354,904	35,302	8,249	35,015	19,684	1,006,927	135,000	....	....	139,244	1,281,171
DOVER	428	1,217,116	22,331	9,828	1,863	4,654	....	50,011	....	50,011	5,620	113	7,397	1,053	80,539	....	....	....	4,000	84,539
DUNNELL	184	470,970	38,769	33,824	....	592	....	35,038	....	35,038	....	267	15,662	20,035	105,418	....	....	....	201	105,619
EAGLE LAKE	1,542	3,872,818	155,648	94,887	17,147	5,687	....	157,618	....	157,618	29,709	12,483	37,172	18,109	372,812	130,000	....	....	....	502,812
ECHO	284	833,239	64,089	46,753	3,084	693	....	79,211	....	79,211	12,749	567	10,863	20,789	174,709	....	....	....	....	174,709
EDEN VALLEY	795	2,343,193	103,099	77,041	20,875	4,906	293,936	201,051	....	494,987	23,590	2,579	34,241	78,730	736,949	....	....	....	6,339	743,288
EDGERTON	1,088	2,881,980	184,366	141,298	7,071	783	....	162,992	350	163,342	57,117	129	15,429	7,447	392,616	....	13,626	....	280	406,522
ELKO	296	1,310,879	38,968	35,005	1,673	8,176	76,769	47,743	....	124,512	6,592	1,056	8,563	5,163	190,740	....	....	....	10,291	201,031
ELYSIAN	455	976,067	104,895	63,600	22,126	3,471	78,768	115,060	990	194,818	16,050	37	14,618	7,096	321,816	109,000	....	1,891	....	432,707
EMILY	618	5,629,549	127,282	96,421	14,380	13,253	....	51,065	....	51,065	4,859	....	8,913	15,551	204,442	....	....	....	594	205,036
EYOTA	1,407	4,346,468	182,723	117,990	22,075	442	....	126,019	....	126,019	805	355	19,905	7,683	295,274	....	....	....	....	295,274
FAIRFAX	1,392	4,176,988	250,619	173,912	10,269	815	....	238,033	....	238,033	76,370	3,076	64,898	15,511	582,884	....	....	....	....	582,884
FIFTY LAKES	301	5,035,250	89,752	78,427	....	4,795	....	12,327	....	12,327	1,380	....	2,141	9,522	108,592	....	....	6,106	33,761	148,459
FINLAYSON	229	918,894	14,259	11,162	....	80	2,500	26,883	....	29,383	10,424	....	3,742	59,913	114,704	....	....	....	3,754	118,458
FOSSTON	1,603	3,864,903	201,501	148,061	2,876	1,886	378,414	314,479	....	692,893	202,514	795	50,880	106,489	1,206,394	304,211	....	72,021	115,238	1,697,864
FOUNTAIN	324	873,172	81,744	52,095	116,625	99	673,926	112,920	950	787,796	....	475	5,847	14,834	977,771	460,000	....	5,000	....	1,442,771
FRANKLIN (RENVILLE)	433	983,616	102,914	77,785	43,470	5,209	3,822	107,872	5,804	117,498	21,003	728	15,670	9,101	290,464	....	....	....	....	290,464
FREEPORT	513	1,922,295	115,261	76,540	3,493	5,198	....	86,735	....	86,735	70,457	1,693	9,206	....	253,322	....	....	7,000	25,695	286,017
FULDA	1,294	2,911,899	228,555	150,805	....	917	....	255,656	....	255,656	13,635	4,933	26,480	22,706	475,132	....	....	....	41,964	517,096
GARVIN	163	256,861	34,837	18,054	....	25	....	34,927	2,939	37,866	....	1,329	4,480	653	62,407	....	....	....	....	62,407
GONWICK	301	761,963	55,095	30,632	18,718	217	....	67,171	....	67,171	....	725	1,617	57,403	176,483	....	....	7,845	....	184,328
GOOD THUNDER	546	1,210,017	117,608	86,315	29,942	2,793	....	94,763	600	95,363	31,609	989	10,034	5,044	262,089	....	....	7,529	15,873	285,491
GRANADA	357	630,546	26,584	17,350	7,926	395	....	47,824	....	47,824	975	....	4,643	1,183	80,296	....	....	....	25,554	105,850
GRAND MARAIS	1,500	6,106,292	273,006	187,399	54,728	10,689	....	1,109,524	57,745	1,167,269	114,129	2,937	72,985	190,910	1,801,046	....	....	137,188	363,112	2,301,346
GRASSTON	122	301,761	9,115	6,063	1,339	....	....	14,653	....	14,653	4,493	....	1,571	1,542	29,661	....	....	....	....	29,661
GREENBUSH	847	1,913,433	44,300	33,651	32,268	1,942	....	145,855	....	145,855	....	350	18,523	17,404	249,993	....	....	....	....	249,993
GREENWOOD	656	9,459,790	134,233	124,344	86,667	20,127	....	42,860	....	42,860	3,469	17,457	34,413	7,581	336,918	....	....	....	27,004	363,922
GROVE CITY	578	1,191,832	87,262	60,526	1,191,832	87,262	....	127,731	....	127,731	27,239	489	4,671	9,964	232,442	....	....	95,979	....	328,421
HALLOCK	1,539	4,176,576	172,351	128,961	31,503	6,593	....	282,234	....	282,234	14,459	4,223	37,274	152,145	657,392	1,945,000	....	....	2,349	2,604,741
HALSTAD	685	1,674,349	94,428	75,493	38,767	2,072	....	112,301	....	112,301	4,430	5,436	20,067	96,301	354,867	495,102	....	....	....	849,969
HANOVER	762	3,666,224	70,550	47,192	28,324	23,080	33,306	49,796	....	83,102	47,934	1,414	12,415	1,591	245,052	....	....	....	12,983	258,035
HARMONY	1,069	2,968,254	220,001	152,464	43,345	1,488	....	229,219	....	229,219	46,763	763	27,475	21,124	522,641	....	....	2,024	39,544	564,209
HECTOR	1,136	4,401,200	298,489	213,820	114,323	4,090	....	241,482	....	241,482	38,551	6,825	30,315	9,683	659,089	....	....	....	13,306	672,395
HENDERSON	738	1,526,055	124,471	75,422	47,470	3,999	195,639	329,749	10,430	535,818	24,350	704	10,671	122,940	821,374	52,662	....	....	145,390	1,019,426
HERMAN	586	1,354,271	86,624	95,908	12,055	206	....	126,844	....	126,844	34,634	....	28,589	11,829	310,065	....	....	24,739	5,114	339,918

TABLE 4A
 CLASSIFICATION OF CITY EXPENDITURES - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	ENTERPRISE FUNDS	TRANSFERS GOVERNMENTAL FUNDS	
COLD SPRING	95,182	139,084	72,202	1,222	109,589	3,402	3,097	16,710	2,935	142,107	585,530	640,273	265,000	1,490,803	....	....	29,353	1,520,156
COSMOS	25,862	36,251	....	....	48,968	14,708	3,001	11,990	....	21,378	162,158	4,182	50,000	216,340	....	8,055	7,750	232,145
COTTONWOOD	53,490	50,520	24,148	....	80,831	31,670	....	12,336	9,588	27,269	304,977	91,755	35,405	432,137	....	....	34,827	466,964
COURTLAND	23,458	....	10,528	....	16,555	2,500	....	2,867	....	12,246	68,154	77,497	10,000	155,651	....	1,525	51,078	208,254
CROSBY	100,943	198,952	76,013	77,838	202,821	73,522	83,177	39,479	87,175	4,301	944,221	205,756	15,000	1,164,977	391,734	....	....	1,556,711
CROSSLAKE	102,932	106,970	40,884	....	142,408	....	....	49,943	8,900	32,951	487,556	34,001	75,000	596,557	....	....	250,833	847,390
DARFUR	4,970	....	2,122	....	7,403	....	....	....	3,462	....	17,957	....	....	17,957	....	4,400	....	22,357
DARWIN	6,970	....	2,518	....	22,043	10,906	....	1,734	....	....	44,171	....	....	44,171	....	....	....	44,171
DASSEL	66,050	35,689	62,724	....	67,086	2,652	....	7,100	61,763	144,562	447,626	45,374	358,434	851,434	35,000	5,700	27,760	919,894
DAWSON	133,689	99,126	22,798	....	183,322	11,828	35,327	71,029	71,798	63,242	706,249	15,782	67,500	789,531	....	....	8,873	798,404
DEER RIVER	73,621	121,701	46,317	2,421	72,758	....	....	10,681	102,241	42,190	483,949	30,545	605,000	1,119,494	....	....	634,661	1,754,155
DELANO	270,832	80,548	29,372	26,721	192,754	70,647	2,669	32,351	....	257,421	963,315	380,115	225,000	1,568,430	....	....	....	1,568,430
DENNISON	10,551	6,656	862	....	8,623	4,271	....	....	5,114	....	36,077	....	....	36,077	....	....	....	36,077
DODGE CENTER	117,594	96,244	29,031	4,057	89,124	....	31,553	66,058	52,063	95,863	598,196	80,683	285,000	963,879	145,000	....	139,244	1,248,123
DOVER	15,763	11,466	9,103	....	11,774	....	....	2,070	1,742	....	51,918	24,210	....	76,128	....	....	4,000	80,128
DUNNELL	26,283	14,604	9,451	....	19,777	....	....	426	71,496	2,000	144,037	4,867	....	148,904	....	....	201	149,105
EAGLE LAKE	62,044	54,689	44,239	3,980	61,755	23,153	....	8,213	2,538	16,734	277,345	99,326	72,430	449,101	....	....	....	449,101
ECHO	28,151	....	14,165	1,100	36,966	....	....	516	14,370	11,062	106,330	3,637	14,000	123,967	....	....	....	123,967
EDEN VALLEY	59,320	56,562	36,843	1	48,418	528	....	2,370	49,357	54,529	307,928	92,844	660,000	1,060,772	....	....	6,339	1,067,111
EDGERTON	42,274	38,793	18,468	....	88,990	20,269	5,897	19,609	913	23,686	258,899	76,972	50,000	385,871	....	....	280	386,151
ELKO	17,859	4,251	1,099	....	39,053	7,535	....	4,000	3,771	1,005	80,088	118,169	....	198,257	....	....	10,291	208,548
ELYSIAN	42,104	4,415	17,366	131	42,383	10,397	....	2,168	18,384	27,810	185,158	191,620	14,688	391,466	....	....	....	391,466
EMILY	35,939	....	26,382	434	49,206	....	....	4,775	38,943	7,125	162,804	45,964	5,000	213,768	....	....	594	214,362
EYOTA	27,813	29,465	536	....	69,171	....	....	6,046	17,679	23,210	173,920	154,641	25,000	353,561	....	....	....	353,561
FAIRFAX	101,302	76,509	26,864	....	98,490	42,943	9,815	32,119	9,286	....	397,328	120,695	....	518,023	....	....	....	518,023
FIFTY LAKES	55,477	1,500	9,612	3,685	20,925	....	....	....	5,605	341	99,440	14,057	....	113,497	....	....	33,761	147,258
FINLAYSON	8,153	3,653	6,599	....	13,804	....	....	1,761	3,766	....	37,736	62,472	....	100,208	....	....	3,754	103,962
FOSSTON	119,032	97,501	53,064	107	92,996	57,462	6,429	188,058	158,262	57,706	1,143,769	354,905	70,000	1,568,674	....	....	115,238	1,683,912
FOUNTAIN	12,941	5,448	5,826	....	25,059	819	....	1,676	53,095	34,046	138,910	830,273	15,000	1,278,454	294,271	....	....	1,278,454
FRANKLIN (RENVILLE)	57,422	12,340	15,148	....	37,584	....	....	11,790	....	54,496	193,296	18,995	35,000	247,291	....	....	....	247,291
FREEPORT	38,016	11,100	37,356	....	50,302	450	....	1,587	5,126	7,897	151,834	6,055	23,000	180,889	....	....	25,694	206,583
FULDA	65,318	69,190	10,626	....	103,945	....	13,672	10,983	22,929	2,580	299,243	88,012	13,000	400,255	....	....	41,964	442,219
GARVIN	9,534	7,800	2,168	10	15,854	....	....	188	15,933	....	51,487	420	....	51,907	....	....	....	51,907
GONVICK	33,015	28,674	15,809	....	21,286	....	....	....	....	23,764	122,548	3,565	....	126,113	....	....	....	126,113
GOOD THUNDER	36,508	34,436	32,809	....	36,652	10,371	....	3,905	5,741	49,175	222,154	1,398	35,000	258,552	....	23,000	15,873	297,425
GRANADA	29,224	....	7,905	....	12,543	359	....	715	....	1,286	52,032	39,131	10,000	101,163	....	....	25,554	126,717
GRAND MARAIS	159,268	149,664	33,324	360	70,588	....	72,315	8,066	60,342	224,863	780,948	1,340,803	87,000	2,208,751	....	15,000	363,112	2,586,863
GRASSTON	12,040	....	2,509	....	3,139	....	....	180	1,190	....	19,058	1,434	....	20,492	....	11,775	....	32,267
GREENBUSH	51,355	39,125	2,500	....	47,375	....	2,675	14,930	34,335	21,809	214,104	41,814	30,000	285,918	....	....	....	285,918
GREENWOOD	50,586	71,160	11,910	14,411	29,008	4,201	....	7,195	5,859	34,237	228,567	281	75,000	303,848	....	....	27,004	330,852
GROVE CITY	26,881	39,208	11,159	8,011	33,654	29,636	492	6,576	31,011	12,597	199,225	108,466	35,000	342,691	....	....	....	342,691
HALLOCK	56,661	57,728	12,576	6,229	75,476	....	2,723	40,090	7,056	204,234	478,334	70,076	88,000	636,410	2,681,000	18,500	2,349	3,338,259
HALSTAD	17,699	35,704	13,838	1,984	55,320	699	....	4,223	53,746	131,792	315,005	380	63,000	378,385	689,000	....	....	1,067,385
HANOVER	60,912	8,366	19,058	5,522	14,950	8	....	9,338	75,859	6,122	200,135	17,516	1,230	218,881	....	....	12,983	231,864
HARMONY	68,193	53,377	18,422	938	48,597	....	17,905	2,493	22,638	87,910	320,473	117,917	120,000	558,390	....	....	39,544	597,934
HECTOR	62,890	72,185	27,509	....	82,383	17,924	12,656	9,392	3,726	94,917	389,767	75,796	160,000	625,563	....	38,701	13,306	677,570
HENDERSON	122,965	54,789	25,202	156	50,735	12,651	1,962	9,591	12,999	22,522	313,572	616,737	239,644	1,169,953	....	5,000	145,390	1,320,343
HERMAN	45,626	32,243	21,591	....	65,776	22,563	....	12,317	10,741	32,750	250,244	....	20,000	270,244	....	13,513	5,114	288,871

TABLE 3A
CLASSIFICATION OF CITY REVENUES - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUES												OTHER SOURCES					TOTAL REVENUES & OTHER	
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		
																		ENTERPRISE PRISE FUNDS		GOVERNMENTAL FUNDS
HILLTOP	781	4,340,506	91,214	150,638	10,000	27,788	....	71,979	....	71,979	3,381	5,499	6,485	28,766	304,536	....	....	....	....	304,536
HINCKLEY	972	5,134,276	176,686	153,238	18,108	5,583	....	161,206	....	161,206	20,007	4,473	15,343	24,378	402,336	170,000	....	495	11,665	584,496
HOLDINGFORD	640	1,542,152	120,001	79,783	5,024	660	....	126,169	....	126,169	16,430	216	10,292	4,417	242,991	200,189	....	84,338	69,165	596,683
HOUSTON	1,128	2,454,708	110,535	74,734	89,275	419	93,425	178,736	....	272,161	36,915	3,562	23,641	10,572	511,279	....	....	....	3,423	514,702
HOWARD LAKE	1,265	5,442,192	176,964	136,491	17,199	2,504	469,994	264,011	....	734,005	48,353	10,239	36,449	33,720	1,018,960	....	....	175,553	....	1,194,513
IRONTON	596	1,472,962	105,881	54,318	....	3,428	....	157,378	3,764	161,142	2,399	....	14,027	9,877	245,191	108,961	....	....	102,986	457,138
ISANTI	1,064	4,207,444	139,468	114,896	82,052	8,904	....	247,946	1,385	249,331	38,928	13,183	11,524	31,352	550,170	....	32,000	....	....	582,170
IVANHOE	752	1,853,668	87,530	58,659	2,607	931	....	135,132	3,000	138,132	18,765	1,183	3,239	9,160	232,676	....	....	5,000	15,370	253,046
JANESVILLE	1,968	5,183,357	276,079	212,103	50,058	7,197	869	287,570	....	288,439	48,377	9,894	44,150	30,461	690,679	....	....	....	73,351	764,030
JENKINS	217	716,659	10,344	7,815	....	730	....	12,099	....	12,099	....	....	9,541	2,417	32,602	....	....	....	5,000	37,602
KARLSTAD	957	2,498,426	119,980	91,990	28,469	1,380	197,210	136,910	....	334,120	8,564	3,834	30,176	11,904	510,437	657,525	44,866	9,000	5,654	1,227,482
KASOTA	725	1,529,217	28,174	21,461	....	3,980	....	60,648	9,807	70,455	6,350	393	13,514	19,220	135,373	....	....	....	....	135,373
KENNEDY	332	1,198,444	79,329	44,931	22,870	1,516	....	52,275	....	52,275	17,823	....	13,654	1,221	154,290	....	....	....	....	154,290
KENYON	1,544	6,171,208	315,429	235,150	94,797	3,261	210,567	273,718	24,201	508,486	63,738	8,918	13,901	48,025	976,276	158,502	....	4,500	100,742	1,240,020
KERKHOVEN	782	1,892,786	61,405	42,048	6,172	699	....	116,890	13,504	130,394	27,530	687	36,046	40,140	283,716	167,352	....	17,635	25,171	493,874
KETTLE RIVER	176	550,264	27,535	19,888	....	....	137,388	28,048	....	165,436	18,461	....	12,819	3,695	220,299	....	....	195,190	117,233	532,722
KIMBALL	642	2,124,211	126,692	98,186	9,767	5,040	....	65,720	....	65,720	52,814	8,067	26,922	4,159	270,675	....	....	....	6,164	276,839
LA SALLE	101	408,629	7,000	6,163	2,830	600	....	6,053	4,760	10,813	....	....	324	6,012	26,742	2,015	....	....	4,000	32,757
LA FAYETTE	530	1,372,908	65,135	65,599	4,794	206	....	83,929	....	83,929	329	....	11,556	1,935	168,348	....	....	2,000	141,150	311,498
LAKE CRYSTAL	2,088	6,111,367	322,368	278,763	2,371	495	....	298,761	....	298,761	66,635	2,826	38,525	55,085	743,461	171,364	....	5,000	129,942	1,049,767
LAKE PARK	715	1,820,553	89,431	56,555	5,358	991	....	98,333	....	98,333	39,953	400	3,220	11,537	216,347	....	....	30,000	10,000	256,347
LAKE SHORE	625	11,480,120	222,921	192,939	62,299	14,838	....	39,751	....	39,751	1,773	1,560	13,530	949	327,639	....	....	....	135,158	462,797
LAKE WILSON	331	811,883	66,528	44,287	5,938	264	....	60,375	....	60,375	10,520	....	20,314	4,085	145,783	....	....	....	....	145,783
LAKEFIELD	1,814	4,658,948	416,417	214,745	....	3,174	....	450,257	....	450,257	39,225	6,103	119,227	6,498	839,229	95,000	....	33,000	4,624	971,853
LAMBERTON	974	2,808,809	185,859	135,341	16,818	2,871	....	180,987	....	180,987	21,813	307	10,288	12,031	380,456	....	....	8,500	19,107	408,063
LANESBORO	900	1,817,525	140,589	90,990	....	4,273	....	178,612	....	178,612	48,492	8,912	21,064	5,380	357,723	....	....	12,000	....	369,723
LE CENTER	1,917	5,705,044	254,125	145,638	34,663	3,599	....	542,383	2,056	544,439	12,963	3,173	48,774	33,360	826,609	....	....	1,800	73,100	901,509
LERoy	910	2,910,438	122,687	86,741	26,963	2,184	....	110,679	....	110,679	14,331	1,024	35,293	29,782	306,997	216,850	....	12,897	18,503	555,247
LEWISVILLE	243	726,940	29,501	22,727	9,738	381	....	32,752	....	32,752	....	....	2,319	11,230	79,147	294,488	....	12,050	541	386,226
LEXINGTON	2,215	11,464,973	148,094	170,582	129,152	13,195	30,746	187,980	....	218,726	2,215	24,106	39,630	81,065	678,671	256,100	....	98,500	12,907	1,046,178
LONG LAKE	1,988	16,178,780	406,566	571,733	121,729	43,987	....	233,478	7,145	240,623	101,162	36,280	19,137	211,587	1,346,238	....	....	30,000	....	1,376,238
LYND	304	632,833	49,997	26,335	625	3,234	....	44,840	....	44,840	3,128	1,914	6,448	214	86,738	....	....	....	10,135	96,873
MADGLIA	2,038	6,332,577	222,710	204,200	34,308	2,681	....	325,660	....	325,660	134,388	4,954	54,766	79,676	840,633	....	....	58,969	45,031	944,633
MADISON	2,172	6,356,667	396,656	283,410	15,988	2,718	49,375	614,010	2,180	665,565	31,054	5,800	49,046	23,277	1,076,858	393,800	....	110,267	308,000	1,888,925
MADISON LAKE	673	1,504,185	111,097	81,173	72,767	1,334	....	100,078	1,348	101,426	38,176	5,757	8,872	12,582	322,087	....	....	38,001	37,503	397,591
MANTORVILLE	791	2,845,271	135,686	87,624	24,272	3,285	....	174,022	1,352	175,374	9,715	824	29,595	11,488	342,177	637,256	....	26,212	1,008	1,006,653
HAPLETON	1,489	3,938,558	299,004	202,913	23,604	1,223	362,317	359,617	....	721,934	10,816	1,053	23,842	19,495	1,004,880	804,856	....	77,674	117,049	2,004,459
MAZEPPA	712	1,981,815	116,747	51,088	....	5,582	....	111,980	3,547	115,527	22,169	767	22,632	3,563	221,328	....	....	26,211	22,892	270,431
MEDFORD	864	2,302,934	126,106	74,458	22,149	2,588	....	123,272	56,029	179,301	9,889	83	27,777	49,496	365,741	15,600	....	50,726	....	432,067
MEDICINE LAKE	398	4,224,893	61,989	55,258	....	15,032	....	19,200	....	19,200	90	....	1,164	842	91,586	....	....	....	5,980	97,566
MELROSE	2,542	9,874,285	304,355	226,211	84,093	12,451	100,477	455,756	....	556,233	42,757	8,385	280,962	49,482	1,260,574	....	....	218,108	38,962	1,517,644
MENANCA	975	2,685,756	122,674	64,094	42,609	934	641,953	206,367	....	848,320	26,252	8,147	28,500	18,393	1,037,249	550,000	....	25,000	....	1,612,249
MILACA	2,062	7,882,897	231,962	240,135	79,115	8,391	191,360	389,127	....	580,487	31,955	9,060	54,607	65,567	1,069,319	....	....	80,000	56,672	1,205,991
MILAN	334	711,247	68,283	43,926	739	408	....	77,326	3,858	81,184	5,513	....	5,006	2,372	139,148	....	....	....	10,000	149,148
MILTONA	205	778,295	36,270	24,866	....	2,361	....	20,613	....	20,613	....	....	1,614	57,185	106,639	....	....	13,980	....	120,619
MINNEOTA	1,530	4,019,496	189,302	139,648	6,454	1,884	1,326,149	237,141	....	1,563,290	134,202	987	76,125	28,894	1,951,484	....	....	53,489	23,070	2,028,043
MINNESOTA LAKE	711	2,011,223	176,906	119,706	32,662	1,296	....	151,427	39,044	190,471	13	995	18,793	6,323	370,259	....	....	....	8,990	379,249

TABLE 4A
CLASSIFICATION OF CITY EXPENDITURES - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	CURRENT EXPENDITURES										TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS					OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
HILLTOP	117,589	71,112	16,826	....	12,058	11,580	....	....	....	27,334	256,499	1,055	25,000	282,554	....	....	....	282,554
HINCKLEY	94,717	49,735	26,248	....	78,792	....	5,449	24,414	29,989	21,747	331,091	69,509	7,000	407,600	....	5,600	11,665	424,865
HOLDINGFORD	51,050	34,268	25,210	....	81,051	....	....	3,168	....	33,884	228,631	132,367	45,000	405,998	....	62,360	69,165	537,523
HOUSTON	77,649	53,490	28,600	....	50,618	628	....	3,535	23,356	7,383	245,259	174,055	....	419,314	....	....	3,423	422,737
HOWARD LAKE	73,610	74,592	54,431	2,156	120,133	31,158	....	16,554	50,309	101,245	524,188	767,834	59,000	1,351,022	....	....	....	1,351,022
IRONTON	43,864	34,047	9,572	143	64,973	218	2,495	3,939	11,017	7,702	184,114	66,777	....	250,891	....	....	102,986	353,877
ISANTI	73,445	104,533	44,875	....	86,535	....	....	15,568	35,615	73,439	434,010	....	42,820	476,830	....	....	....	476,830
IVANHOE	38,624	32,300	17,766	....	47,471	....	3,764	21,095	10,845	....	171,865	12,848	....	184,713	....	....	15,370	200,083
JANESVILLE	104,558	89,522	25,486	3,917	66,248	....	1,911	9,883	43,496	85,038	446,075	178,681	81,000	705,756	....	....	73,351	779,107
JENKINS	14,723	....	2,985	300	7,983	....	....	1,337	4,037	....	31,365	3,168	....	34,533	....	....	5,000	39,533
KARLSTAD	49,272	19,218	6,413	120	55,746	25	....	3,422	135,470	22,414	292,100	364,751	251,400	908,251	....	....	5,654	913,905
KASOTA	41,175	....	32,326	....	60,236	....	....	14,275	....	....	148,012	....	....	148,012	....	40,239	....	188,251
KENNEDY	24,496	....	8,835	....	24,930	....	....	415	17,221	45,996	121,893	16,997	36,000	174,890	....	....	....	174,890
KENYON	120,979	110,616	39,515	....	104,148	....	9,692	31,541	17,463	80,130	514,084	355,939	125,000	995,023	114,093	....	100,742	1,209,858
KERKHOVEN	62,899	40,321	14,698	1,135	30,629	16,509	8,442	27,096	8,015	15,013	244,757	149,135	35,000	428,892	....	....	25,171	454,063
KETTLE RIVER	36,732	....	10,611	....	....	....	....	....	229	24,278	71,850	3,859	350,000	425,709	....	8,047	117,233	630,989
KIMBALL	40,797	30,274	25,247	....	41,501	16,701	....	4,298	22,029	16,556	197,403	25,881	35,000	258,284	....	7,606	6,164	272,054
LA SALLE	5,172	....	1,217	....	4,739	....	....	....	....	2,900	14,028	23,946	4,000	41,974	....	....	4,000	45,974
LAFAYETTE	22,096	3,749	6,522	....	105,738	....	....	3,735	....	11,415	153,255	51,415	5,000	209,670	....	99,000	141,150	449,820
LAKE CRYSTAL	76,204	102,005	27,851	....	113,557	34,061	3,022	22,812	82,460	53,996	545,910	207,063	70,000	822,973	....	281,515	129,942	1,234,430
LAKE PARK	45,187	41,149	24,446	....	20,424	1,504	....	17,770	....	11,385	161,865	17,159	20,000	199,024	....	14,806	10,000	223,830
LAKE SHORE	81,300	62,230	14,753	855	41,047	....	....	618	16,443	23,566	240,812	5,895	45,000	291,707	....	....	135,158	426,865
LAKE WILSON	11,555	2,950	8,608	....	46,808	....	....	2,069	1,266	12,216	85,472	7,392	30,000	122,864	....	32,682	....	155,546
LAKEFIELD	95,276	121,654	21,693	597	207,223	359	1,520	45,812	48,554	31,952	574,640	17,396	25,000	617,036	....	4,000	4,624	625,660
LAMBERTON	52,276	47,607	14,707	180	55,243	....	2,837	19,357	16,286	45,110	253,603	38,519	38,000	330,122	....	5,000	19,107	354,229
LANESBORO	76,295	47,912	20,145	578	62,415	....	4,673	17,829	19,196	36,550	285,593	52,035	15,000	352,628	....	....	....	352,628
LE CENTER	104,358	107,767	22,116	2,400	133,281	....	347	45,738	258,906	3,980	678,893	218,308	35,000	932,201	....	....	73,100	1,005,301
LEROY	44,149	27,071	9,577	....	63,402	601	8,560	3,031	15,395	29,594	201,380	21,230	262,000	484,610	....	....	18,503	503,113
LEWISVILLE	21,094	....	3,514	....	3,541	....	....	....	15,756	23,428	67,333	....	27,223	94,556	289,738	....	541	384,835
LEXINGTON	217,831	158,235	57,231	4,954	73,731	....	....	39,592	4,912	53,800	610,286	300,471	110,000	1,020,757	....	....	12,907	1,033,664
LONG LAKE	138,860	228,836	86,278	539	82,106	....	....	59,191	51,722	230,533	1,039,065	80,615	181,000	1,300,680	....	....	30,000	1,330,680
LYND	12,714	13,291	4,550	....	8,826	....	....	....	10,084	3,950	53,415	17,828	3,000	74,243	....	....	10,135	84,378
MADELIA	91,135	169,242	33,316	326	118,319	36,729	1,908	48,365	97,744	54,755	651,839	156,911	75,000	883,750	....	25,000	45,031	953,781
MADISON	202,804	140,756	25,312	....	196,125	1,471	24,110	43,428	32,497	57,856	724,359	619,638	135,000	1,478,997	....	....	308,000	1,786,997
MADISON LAKE	38,468	34,728	25,305	493	33,820	12,760	....	1,933	15,877	76,253	249,821	37,652	49,000	336,473	....	23,789	37,503	397,765
MANTORVILLE	55,714	38,489	12,815	....	36,627	....	....	9,129	....	29,269	182,043	247,415	68,780	498,238	....	....	1,008	499,246
MAPLE PLAIN	102,799	168,994	68,124	3,537	123,598	6,358	....	18,056	284	120,091	611,841	98,739	160,000	870,580	....	....	....	870,580
MAPLETON	74,335	71,395	36,776	638	105,956	....	4,883	16,961	6,752	26,880	349,076	826,392	30,000	1,205,468	....	....	117,049	1,322,517
HAZEPPA	51,225	16,154	12,308	122	16,414	179	....	161	1,600	5,784	121,055	60,761	....	181,816	....	....	22,892	204,708
MEDFORD	95,537	33,353	17,941	225	25,066	....	....	18,653	....	64,567	255,342	34,930	84,000	374,272	....	....	....	374,272
MEDICINE LAKE	17,290	3,394	8,649	....	6,172	822	....	1,125	20,404	....	57,856	2,568	....	60,424	....	....	5,980	66,404
MELROSE	247,834	171,918	44,546	5,238	133,573	1,185	....	23,501	150	96,606	724,551	352,947	110,000	1,187,498	....	....	38,962	1,226,460
MENAHGA	50,480	102,007	24,375	....	49,375	....	....	13,491	8,020	32,516	288,054	705,370	110,900	1,104,324	711,280	....	....	1,815,604
MILACA	156,156	155,674	41,417	11,000	99,204	....	3,957	24,786	23,190	133,986	684,590	373,693	175,000	1,233,283	....	....	56,672	1,289,955
MILAN	23,826	31,294	7,699	....	9,259	....	2,052	1,596	....	....	75,726	11,965	....	87,691	....	6,000	10,000	103,691
MILTONA	16,196	....	2,338	....	6,343	....	....	1,560	6,446	1,473	34,466	1,058	....	55,524	20,000	11,309	....	66,833
MINNEOTA	67,073	70,662	18,906	144	82,750	31,932	5,081	9,207	177,889	96,025	559,669	1,383,221	65,000	2,007,890	....	....	23,070	2,030,960
MINNESOTA LAKE	45,950	35,743	14,073	....	46,761	....	1,616	....	....	61,658	212,801	75,192	85,000	372,993	....	....	8,990	381,983

TABLE 3A
 CLASSIFICATION OF CITY REVENUES - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUES													OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES	
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES	TRANSFERS		
																		ENTERPRISE FUNDS		GOVERNMENTAL FUNDS
MONTGOMERY	2,442	7,924,822	509,098	359,504	37,645	14,314	....	485,584	....	485,584	65,922	10,778	38,491	26,912	1,039,150	....	....	....	373,450	1,412,600
MORTON	460	1,119,045	65,393	49,319	....	51	....	90,881	....	90,881	5,630	531	3,111	9,641	159,164	....	....	10,000	2	169,166
MOUNTAIN LAKE	2,109	4,678,179	346,653	262,851	31,034	400	10,215	386,205	....	396,500	55,103	6,221	42,670	37,364	832,143	....	....	41,796	31,473	905,412
MURDOCK	330	1,367,958	45,214	38,666	31,983	1,266	55,380	65,178	....	120,558	15,234	....	15,333	15,757	238,797	176,472	96,589	....	295,000	806,858
NELSON	191	514,462	7,200	5,437	10,520	7,450	....	6,902	....	6,902	9,501	....	3,537	986	44,333	....	....	....	....	44,333
NEVIS	373	1,164,680	23,983	17,083	....	243	....	62,224	....	62,224	26,423	542	6,691	5,197	118,403	....	....	41,037	62,421	221,861
NEW RICHLAND	1,235	3,495,258	176,958	120,274	8,149	1,035	29,464	184,503	....	213,967	51,283	2,018	16,394	12,718	425,838	....	....	4,450	....	430,288
NICOLET	720	2,442,337	79,049	52,546	8,476	4,375	....	95,932	....	95,932	1,075	....	5,626	5,751	173,781	....	....	15,000	103,164	291,945
NISSWA	1,446	17,195,813	250,661	215,874	....	8,359	....	58,570	....	58,570	55,290	233	83,701	28,960	450,987	3,342,353	....	60,000	1,000	3,854,340
NORTH BRANCH	1,784	7,142,886	234,912	214,626	46,447	17,696	....	223,161	....	223,161	94,172	4,733	78,315	267,370	946,520	446,415	....	21,059	410,711	1,824,705
OGILVIE	410	850,199	38,000	32,549	....	586	....	92,566	....	92,566	21,147	5,153	5,092	7,002	164,095	....	....	5,000	12,031	181,126
ORONOCO	690	3,090,596	61,563	37,764	....	177	....	68,301	6,074	74,375	17,118	349	5,231	31,383	166,397	1,759	....	....	6,925	175,081
OSAKIS	1,328	4,292,822	218,947	159,902	8,575	2,209	....	519,085	2,180	521,265	51,685	4,796	46,905	20,949	816,286	....	....	94,150	11,350	921,786
OSLO	363	1,161,227	90,000	60,133	101,155	2,740	....	186,045	12,600	198,645	18,005	457	10,313	4,125	395,573	1,180,000	....	....	993,908	2,569,940
PARKERS PRAIRIE	956	2,160,411	102,281	65,166	23,229	1,052	33,941	141,281	....	175,222	18,677	4,230	9,595	8,069	305,240	....	....	....	1,000	306,240
PEQUOT LAKES	866	4,477,477	117,928	112,608	965	5,397	....	100,333	1,301	101,634	33,503	1,931	45,078	23,485	324,601	....	....	....	3,107	327,708
PINE CITY	2,623	12,356,352	349,450	254,091	11,803	13,328	16,482	369,778	....	386,260	59,205	5,418	71,750	155,301	957,156	....	....	96,000	1,032	1,054,188
PINE ISLAND	1,992	8,389,250	470,427	364,705	119,098	2,935	....	312,733	11,918	324,651	1,028	3,103	45,976	18,131	879,627	217,573	....	8,500	60,996	1,166,696
PINE RIVER	834	3,410,402	104,113	80,911	2,611	3,451	....	420,430	943	421,373	40,589	8,584	12,995	20,515	591,029	161,000	....	24,000	6,676	782,705
PLAINVIEW	2,555	8,918,949	357,694	241,237	53,600	5,087	....	316,943	8,851	325,794	109,008	5,624	80,953	92,474	913,777	215,000	....	....	3,588	1,132,365
PORTER	199	394,995	19,800	14,338	8,145	3,564	202,106	31,598	....	233,704	5,025	....	10,240	11,602	286,618	....	....	357	9,523	296,498
PRESTON	1,486	4,003,064	292,620	201,585	14,927	4,815	....	333,927	....	333,927	25,888	5,816	41,913	18,307	647,178	....	....	6,459	46,105	699,742
RACINE	308	1,131,873	22,002	15,281	2,842	3,500	....	19,067	....	19,067	....	....	4,291	191	45,172	....	....	....	....	45,172
RED LAKE FALLS	1,548	3,329,030	284,732	209,518	23,396	2,649	....	356,142	9,808	365,950	41,367	2,475	79,150	111,555	836,060	....	....	....	117,747	953,807
RENVILLE	1,472	4,069,905	265,379	182,289	32,395	787	....	287,570	2,550	290,120	56,011	5,017	27,296	14,005	607,920	....	....	64,243	6,665	678,828
REVERE	129	322,522	22,403	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
RICE	479	2,693,901	82,177	111,902	86,960	7,649	53,824	37,652	....	91,476	22,635	2,078	15,596	67,528	405,824	....	....	3,000	....	408,824
ROCKFORD	2,633	7,177,093	294,528	355,437	113,343	20,175	25,484	253,613	....	279,097	27,316	3,100	34,085	18,555	851,108	142,964	....	....	6,000	1,000,072
ROLLINGSTONE	647	1,912,939	88,873	54,245	56,682	5,336	....	77,737	....	77,737	12,268	....	12,369	5,050	223,687	173,460	....	....	4,482	401,629
ROSEAU	2,361	9,266,310	348,311	276,120	42,681	7,799	....	313,542	....	313,542	73,570	9,462	30,917	71,227	825,318	296,335	29,391	207,000	14,243	1,372,287
ROUND LAKE	499	1,497,539	81,197	65,408	43,633	505	176,415	341,114	....	517,529	46,384	68	28,827	10,512	712,866	409,751	....	70,100	....	1,192,717
RUSH CITY	1,309	6,070,095	205,151	310,618	55,031	4,353	128,364	237,943	5,000	371,307	28,774	5,358	56,223	405,952	1,237,616	123,183	....	10,000	119,889	1,490,688
RUSHFORD (C)	1,552	4,931,804	246,777	311,749	41,221	6,394	....	218,530	5,004	223,534	68,366	10,127	16,982	33,095	711,468	35,000	....	48,500	62,130	857,098
RUSHMORE	394	826,353	35,831	23,709	3,872	60	....	49,673	....	49,673	18,346	....	7,720	3,425	106,805	....	....	....	5,111	111,916
RUSSELL	406	859,133	62,000	38,590	....	118	....	95,879	....	95,879	24,601	....	7,607	8,785	175,580	....	....	....	37,208	212,788
RUTHTON	312	484,598	33,907	22,243	....	1,685	9,251	44,701	3,136	57,888	11,745	58	6,635	24,903	124,357	....	....	....	297	124,654
SACRED HEART	614	1,373,595	110,493	81,302	25,163	491	....	142,983	....	142,983	15,235	3,339	10,026	18,034	296,573	....	....	....	....	296,573
SANBORN	483	1,706,490	94,919	78,055	22,442	5,689	....	72,983	....	72,983	17,746	177	8,857	8,566	214,515	....	....	7,563	9,963	232,041
SCANLON	970	2,962,954	157,718	99,920	....	14,061	....	227,306	....	227,306	16,335	197	19,046	7,668	384,533	....	....	....	15,000	399,533
SHERBURN	1,152	3,321,170	268,317	176,071	27,719	416	....	252,927	....	252,927	....	1,070	3,682	38,113	499,998	....	....	10,000	....	509,998
SILVER LAKE	680	2,315,958	166,520	104,228	4,363	1,128	....	160,147	....	160,147	61,063	2,623	2,646	27,419	363,617	....	....	14,000	21,910	399,527
SLAYTON	2,444	7,144,401	382,087	287,788	75,423	7,981	....	545,210	3,432	548,642	34,210	5,621	37,320	25,264	1,022,249	....	....	....	43,613	1,065,862
SOUTH HAVEN	206	590,351	10,001	9,235	....	897	....	28,315	....	28,315	18,388	....	4,618	1,551	63,297	....	....	27,000	2,000	92,297
SPRING PARK	1,584	17,703,054	344,924	307,974	....	54,797	7,285	95,070	25,984	128,339	....	40,646	161,055	102,174	794,985	....	....	90,601	....	885,586
SPRINGFIELD	2,279	7,282,823	423,707	345,755	24,639	6,467	....	443,278	....	443,278	29,112	6,525	39,035	109,201	1,004,012	....	....	....	89,636	1,093,648
ST. CHARLES	2,455	8,056,928	364,713	320,480	104,973	8,671	....	516,443	15,350	531,793	81,465	6,354	69,713	12,881	1,136,330	322,125	....	32,800	123,373	1,614,628
ST. CLAIR	686	1,571,893	50,772	19,417	1,430	497	....	68,604	600	69,204	....	....	173	12,508	121,687	....	....	10,917	....	132,604
ST. FRANCIS	1,938	10,799,958	128,422	131,498	59,878	37,675	....	110,138	....	110,138	37,707	24,144	33,953	59,995	494,988	963,337	....	19,484	3,376	1,481,185

TABLE 4A
 CLASSIFICATION OF CITY EXPENDITURES - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT EXPENDITURES											OTHER USES			TOTAL EXPENDITURES & OTHER USES			
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES		OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
MONTGOMERY	109,025	169,277	44,912	4,639	181,626	4,230	537	42,854	81,610	57,814	704,286	252,834	75,000	1,032,120	....	....	373,450	1,405,570
MORTON	113,331	21,759	8,279	....	26,112	....	....	9,966	....	12,561	192,008	33,950	5,000	230,958	....	....	2	230,960
MOUNTAIN LAKE	134,774	97,394	29,816	671	118,158	700	42,717	38,876	579	62,357	531,410	124,133	190,100	845,643	....	....	31,473	877,116
MURDOCK	10,847	....	8,492	5,207	11,358	12,783	....	300	39,123	24,848	115,871	31,529	305,000	452,400	5,000	10,000	295,000	762,400
NELSON	9,275	....	1,160	406	4,077	8,252	....	....	....	6,857	31,943	162	3,000	35,105	....	....	....	35,105
NEVIS	27,574	35,793	29,826	....	24,997	....	....	9,915	1,533	....	129,638	16,260	....	145,898	....	....	62,421	208,319
NEW RICHLAND	51,265	89,080	16,684	....	48,812	24,003	1,632	22,345	1,369	14,971	274,710	129,633	25,000	429,343	....	11,036	....	440,379
NICOLLET	28,761	....	10,945	....	59,373	....	....	....	....	3,330	102,409	38,552	5,000	145,961	....	....	103,164	249,125
NISSWA	63,280	61,392	64,933	....	62,069	3,610	....	6,223	12,732	....	274,239	290,944	....	565,183	....	....	1,000	566,183
NORTH BRANCH	110,742	102,113	65,171	17,060	100,910	....	5,300	6,283	56,672	285,272	749,523	831,348	55,000	1,635,871	....	....	410,711	2,046,582
OGILVIE	30,434	10,104	15,949	....	16,910	....	....	2,208	25,819	9,530	110,954	21,163	5,000	137,117	....	17,500	12,031	166,648
ORONOCO	60,994	17,313	16,007	....	33,005	3,916	....	16,656	5,089	1,927	159,906	28,927	....	188,833	....	....	6,925	195,758
OSAKIS	53,727	96,783	32,319	516	72,519	....	....	30,796	48,610	100,209	439,271	408,846	514,000	1,362,117	....	....	11,350	1,373,467
OSLO	24,072	....	11,798	....	43,241	19,983	....	2,811	51,243	88,927	249,592	102,766	99,000	451,358	1,126,585	....	993,908	2,571,851
PARKERS PRAIRIE	44,530	36,704	16,264	141	41,980	....	....	26,605	1,389	18,523	186,136	20,632	....	206,768	....	....	1,000	207,768
PEQUOT LAKES	58,399	51,692	37,338	4,462	34,499	....	....	1,662	62,270	2,792	253,114	37,536	10,000	300,650	....	17,132	3,107	320,889
PINE CITY	187,733	62,168	80,876	3,728	188,661	....	4,066	33,873	96,668	31,839	693,678	136,798	30,000	860,476	....	....	1,032	861,508
PINE ISLAND	99,828	93,185	22,660	1,844	172,778	....	39,762	14,362	....	183,358	627,777	118,995	155,000	901,772	....	....	60,996	962,768
PINE RIVER	50,564	70,917	52,751	4,017	106,320	15	6,317	8,735	37,757	5,432	348,936	470,125	10,000	829,061	....	907	6,676	836,644
PLAINVIEW	145,746	158,879	40,920	855	134,529	....	37,241	67,855	23,322	136,563	745,910	207,048	166,000	1,118,958	....	....	3,588	1,122,546
PORTER	7,199	352	7,235	....	6,922	1,132	....	2,299	176,671	....	201,810	51,656	....	253,466	....	....	9,523	262,989
PRESTON	190,494	59,778	13,405	....	78,986	57,185	24,239	42,891	22,012	35,119	524,109	23,342	55,000	602,451	....	73,268	46,105	721,824
RACINE	18,837	....	1,148	481	5,757	....	....	1,904	87	1,082	29,296	19,761	15,000	64,057	....	....	....	64,057
RED LAKE FALLS	158,078	90,171	19,615	....	81,403	....	7,391	63,383	90,413	77,968	592,408	6,005	110,000	708,413	....	....	117,747	826,160
RENVILLE	99,272	69,461	13,979	....	60,615	43,653	9,492	3,712	83,724	57,082	440,990	150,207	65,000	656,197	....	....	6,665	662,862
REVERE	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
RICE	39,944	12,371	19,197	1,923	12,397	742	....	2,736	13,848	75,747	178,905	85,833	11,100	275,838	....	....	....	275,838
ROCKFORD	220,041	69,381	51,963	3,568	111,177	....	....	13,281	612	120,704	600,727	157,150	125,000	882,877	....	....	6,000	888,877
ROLLINGSTONE	28,721	1,232	14,035	241	30,129	....	....	5,527	1,657	37,756	119,298	143,375	44,000	306,673	....	....	4,482	311,155
ROSEAU	125,465	130,817	9,557	3,353	115,489	1,896	15,980	99,749	112,870	76,479	725,998	521,381	149,800	1,397,179	100,000	460	14,243	1,511,882
ROUND LAKE	33,375	....	8,814	88	21,547	13,134	....	298	4,820	71,216	158,918	492,749	424,352	1,076,019	123,348	....	....	1,199,367
RUSH CITY	107,708	90,642	37,994	....	99,681	2,012	1,589	5,819	15,715	170,691	541,975	301,825	113,000	956,800	....	....	119,889	1,076,689
RUSHFORD (C)	71,222	103,524	29,635	14,732	68,817	....	18,406	47,095	40,368	88,484	492,044	126,381	112,000	730,425	....	5,870	62,130	798,425
RUSHMORE	20,524	....	6,515	....	21,740	8,622	....	153	5,452	1,443	64,449	3,499	6,000	73,948	....	12,700	5,111	91,759
RUSSELL	16,577	34,346	12,896	....	32,479	....	....	4,480	23,420	1,415	125,613	93,034	10,000	228,647	....	....	37,208	265,855
RUTHON	36,281	11,701	12,332	....	15,831	9,877	900	331	16,373	2,052	105,678	11,008	....	116,686	....	....	297	116,983
SACRED HEART	52,924	38,304	18,648	738	47,645	1,076	....	1,400	36,123	15,341	212,199	26,139	45,000	283,338	....	32,388	....	315,726
SANBORN	18,206	11,001	14,179	....	33,999	1,786	....	2,650	13,185	22,684	117,690	58,010	31,000	206,700	....	....	9,963	216,663
SCANLON	95,553	49,280	24,192	111	37,836	....	....	10,247	19,262	1,495	237,976	50,066	5,000	293,042	....	19,943	15,000	327,985
SHERBURN	86,937	70,022	21,490	....	81,038	....	2,300	3,597	10,557	56,207	332,148	35,748	90,000	457,896	....	....	....	457,896
SILVER LAKE	53,652	63,763	26,581	....	52,332	32,192	....	17,658	24,239	8,926	279,343	76,443	5,000	360,786	....	....	21,910	382,696
SLAYTON	115,668	146,547	51,506	3,977	144,929	389	27,172	59,130	37,328	91,625	684,398	92,597	135,000	911,995	....	48,888	43,613	1,004,496
SOUTH HAVEN	27,884	10,942	34,308	....	14,347	5,928	....	281	....	4,002	97,692	9,577	5,000	112,269	....	2,000	2,000	116,269
SPRING PARK	139,329	222,255	35,684	69,356	31,501	6,311	....	9,131	22,243	224,880	760,690	239,554	50,000	1,050,244	....	....	....	1,050,244
SPRINGFIELD	69,757	121,709	33,371	1,487	108,862	....	23,715	35,175	80,591	76,607	578,614	48,306	120,000	746,920	....	....	89,636	836,556
ST. CHARLES	88,656	147,887	26,026	153	111,581	....	37,180	76,040	....	103,848	598,371	623,423	122,100	1,343,894	....	....	123,373	1,467,267
ST. CLAIR	19,849	13,312	7,095	....	35,187	....	....	....	....	26,761	102,204	17,789	....	119,993	....	....	....	119,993
ST. FRANCIS	86,101	137,619	32,691	11,664	47,436	....	....	20,151	63,697	73,078	473,341	21,343	375,028	869,712	936,864	....	3,376	1,809,952

TABLE 3A
CLASSIFICATION OF CITY REVENUES - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUES										OTHER SOURCES				TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	OTHER FINANCING SOURCES		TRANSFER PRISE FUNDS	GOVERNMENTAL FUNDS
STOCKTON	544	1,210,170	24,811	16,890	16,380	2,334	....	20,683	....	20,683	4,205	....	9,984	8,974	79,450	....	....	....	....	79,450
TAUNTON	147	484,311	4,823	3,445	....	5,123	....	7,170	....	7,170	340	....	5,963	2,658	24,699	....	....	....	....	24,699
TONKA BAY	1,479	21,794,265	330,526	296,550	221,902	51,004	5,122	96,525	27,973	129,620	14,026	32,642	98,865	7,160	851,769	692,668	....	11,435	45,352	1,601,224
TRIMONT	675	2,182,641	127,423	70,804	185,541	422	....	168,477	630	169,107	14,770	657	29,759	107,256	578,316	684,600	....	....	199,535	1,462,451
TRUMAN	1,364	3,701,408	210,852	190,887	97,618	2,313	....	238,405	....	238,405	32,972	1,495	81,775	140,582	786,047	600,000	....	26,876	459,064	1,871,987
TYLER	1,388	3,035,890	177,023	115,563	....	3,764	17,790	180,976	....	198,766	33,366	8,141	70,079	17,802	447,481	....	....	44,600	18,177	510,258
ULEN	524	1,179,839	83,917	53,888	11,231	545	....	97,689	912	98,601	10,801	277	11,235	1,080	187,658	....	....	....	....	187,658
UPSALA	396	1,261,583	32,500	19,790	....	2,938	....	56,728	....	56,728	9,827	....	6,121	3,555	98,959	....	....	....	1,130	100,089
UTICA	240	887,021	19,401	14,805	5,681	2,175	....	23,813	....	23,813	900	....	6,084	10	53,468	....	....	....	....	53,468
VERNDALE	507	1,451,418	43,708	33,388	....	54	....	67,446	....	67,446	17,253	1,363	3,671	7,999	131,174	....	....	....	....	131,174
VERNON CENTER	321	950,411	66,353	45,048	9,533	428	....	43,036	....	43,036	12,802	1,265	5,972	11,427	129,511	....	....	....	1,464	130,975
VESTA	319	734,822	57,867	42,552	21,250	173	....	61,753	....	61,753	4,630	....	7,815	4,986	143,159	....	14,287	1,000	....	158,446
VICTORIA	2,190	19,593,019	493,111	435,929	114,221	37,931	....	162,099	....	162,099	17,909	2,677	139,516	25,468	935,750	2,112,001	....	....	70,006	3,117,757
WABASSO	709	1,788,209	96,296	74,660	15,276	2,446	....	232,414	....	232,414	33,492	1,187	97,064	163,777	620,316	55,000	....	....	691,712	1,367,028
WALNUT GROVE	705	2,211,546	92,402	66,389	18,294	412	....	125,046	....	125,046	42,161	2,643	11,038	5,363	271,346	....	....	78,353	226	349,925
WARREN	2,081	4,886,540	108,310	75,794	55,886	6,248	56,771	252,233	....	309,004	41,996	4,358	4,863	75,836	573,985	....	....	40,000	22,000	635,985
WARROAD	1,981	11,243,278	71,091	71,762	75,483	4,091	2,405,233	436,892	....	2,842,125	101,578	9,545	47,590	623,080	3,775,254	3,564,343	3,148	676,375	....	8,019,120
WATERTOWN	2,188	9,426,863	132,296	183,329	202,666	21,542	5,992	229,532	....	235,524	39,046	4,117	212,577	54,462	953,263	....	....	....	172,557	1,125,820
WATERVILLE	1,757	5,188,183	268,981	173,920	60,027	11,437	....	404,609	2,744	407,353	8,485	8,759	90,459	19,238	779,678	....	....	....	34,800	814,478
WATSON	230	516,972	46,000	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
WELCOME	797	2,191,383	117,896	83,484	2,458	2,352	....	196,949	....	196,949	4,200	2,431	33,833	9,500	335,207	....	....	....	76,834	412,041
WEST CONCORD	759	2,070,559	149,275	74,241	3,090	1,934	....	126,923	142,392	269,315	59,573	593	4,918	9,617	423,281	75,000	....	42,000	36,450	576,731
WILLERNIE	672	3,485,260	60,250	59,595	....	7,843	....	64,656	....	64,656	6,350	2,549	8,619	7,809	157,421	....	....	....	....	157,421
WILLOW RIVER	310	917,752	8,500	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
WILMONT	374	897,136	40,059	28,077	....	230	....	43,020	....	43,020	23,613	207	4,947	13,824	113,918	....	....	13,882	15,780	143,580
WINNEBAGO	1,703	4,864,237	344,758	254,112	69,956	3,265	....	328,107	....	328,107	86,569	5,341	59,023	64,047	870,420	....	....	37,780	50,767	958,967
WINSTED	1,714	5,791,882	282,505	199,975	28,925	16,025	....	348,756	116,068	464,824	66,637	11,982	88,893	75,996	953,257	....	....	....	....	960,412
WINTHROP	1,324	3,807,465	225,605	145,202	25,069	5,577	....	306,429	....	306,429	73,171	1,788	21,639	3,635	582,510	....	....	....	....	582,510
WRENSHALL	288	1,429,420	33,348	27,759	....	1,040	....	77,691	....	77,691	12,039	....	21,481	5,569	145,579	....	....	....	39,655	185,234
WYKOFF	462	1,083,330	68,835	45,678	7,569	773	....	97,259	....	97,259	25,141	397	22,249	9,061	208,127	....	....	....	46,387	254,514
YOUNG AMERICA	1,358	6,761,167	140,504	132,349	56,532	8,787	....	153,574	....	153,574	58,146	1,056	57,451	42,861	510,756	....	....	....	248,763	759,519
ZIMMERMAN	1,260	4,887,939	240,672	173,981	45,948	12,499	....	163,030	....	163,030	27,477	10,788	28,500	14,885	477,108	280,000	....	90,119	9,174	856,401
ZUMBROTA	2,376	11,520,530	496,662	418,993	73,478	5,437	....	464,622	16,184	480,806	31,124	16,374	254,242	70,790	1,351,244	....	....	108,100	196,238	1,655,582
TOTAL	230,315	1,059,698,142	36,289,590	28,566,180	8,616,396	1,370,487	12,102,571	40,600,687	1,042,380	53,745,638	7,136,130	861,452	7,449,037	8,238,356	32,130,832	649,778	5,313,442	11,696,476	165,774,204	

TABLE 4A
CLASSIFICATION OF CITY EXPENDITURES - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	CURRENT EXPENDITURES											OTHER USES						
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES	OTHER FINANCING USES	TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
STOCKTON	17,089	774	1,374	158	9,256	141	....	2,104	4,744	10,600	46,240	7,081	8,000	61,321	....	4,500	....	65,821
TAUNTON	4,520	300	....	....	4,779	475	....	....	11,037	....	21,111	....	....	21,111	....	....	....	21,111
TONKA BAY	88,138	132,594	25,776	19,527	74,131	....	....	18,008	70,056	62,621	498,851	292,752	130,000	921,603	....	759	45,352	967,714
TRIMONT	60,354	43,366	21,652	....	61,279	....	1,458	226	30,311	77,692	305,130	142,391	1,151,031	1,598,552	....	....	199,535	1,798,087
TRUMAN	44,621	34,193	28,758	....	93,152	32,443	....	29,101	65,419	133,335	461,022	409,956	60,000	930,978	....	....	459,064	1,390,042
TYLER	96,554	74,374	13,630	....	30,306	....	3,666	46,583	5,140	26,618	299,929	136,843	121,000	557,772	....	38,600	18,177	614,549
ULEN	26,518	27,815	12,333	51	21,551	....	....	13,670	6,989	15,594	124,521	13,533	20,000	158,054	....	....	....	158,054
UPSALA	18,977	3,396	750	....	18,150	30,027	4,993	4,603	....	130	81,026	2,939	1,000	84,965	....	....	1,130	86,095
UTICA	7,788	249	1,404	....	6,670	....	....	565	1,430	7,602	25,708	3,447	9,000	38,155	....	....	....	38,155
VERNDALE	22,780	38,892	15,388	....	24,574	....	....	3,989	3,031	....	108,654	29,899	....	138,553	....	5,000	....	143,553
VERNON CENTER	14,802	7,117	8,612	255	54,412	6,158	....	....	12,333	2,235	111,386	7,560	....	118,946	....	....	1,464	120,410
VESTA	28,051	....	9,389	....	14,896	....	....	5,238	8,359	19,784	85,717	56,160	20,000	161,877	....	....	....	161,877
VICTORIA	225,574	70,280	51,354	16,854	120,979	1,650	....	6,644	....	149,748	643,083	1,860,404	191,800	2,695,287	....	....	70,006	2,765,293
WABASSO	27,781	43,637	19,109	....	50,527	....	14,262	13,563	28,500	32,441	229,820	459,154	59,750	748,724	....	....	691,712	1,440,436
WALNUT GROVE	27,401	38,501	22,596	....	110,939	....	....	2,816	21,075	13,390	236,718	153,631	40,115	430,464	....	....	226	430,690
WARREN	99,516	71,359	35,150	20,010	186,596	....	630	78,911	109,035	25,317	633,086	94,488	29,000	756,574	....	....	22,000	778,574
WARROAD	168,495	183,446	25,236	....	104,316	....	5,516	142,978	219,751	445,613	1,318,188	2,934,170	172,000	4,424,358	2,476,000	....	....	6,900,358
WATERTOWN	137,705	70,277	47,726	16,588	105,551	8,059	1,975	17,539	11,961	108,330	525,711	259,099	345,000	1,129,810	....	....	172,557	1,302,367
WATERVILLE	126,704	116,938	25,533	1,527	111,399	....	11,597	5,304	....	21,095	420,097	316,887	50,000	786,984	....	....	34,800	821,784
WATSON	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
WELCOME	48,450	38,533	20,382	....	46,962	....	5,602	6,012	4,160	5,803	203,904	58,000	75,000	336,904	....	....	76,834	413,738
WEST CONCORD	79,003	43,011	14,380	102	53,693	637	16,835	39,374	....	3,438	250,473	186,079	15,000	451,552	....	....	36,450	488,002
WILLERNIE	36,149	20,537	10,888	2,628	53,076	....	....	540	....	7,798	134,032	6,374	5,000	145,406	....	....	....	145,406
WILLOW RIVER	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
WILMONT	9,784	6,612	16,099	....	23,899	7,647	....	2,954	2,587	....	69,582	29,662	....	99,244	....	....	15,780	115,024
WINNEBAGO	232,566	104,421	33,642	4,216	106,256	34,179	34,039	43,031	210,094	165,097	967,541	161,544	15,000	1,144,085	....	....	50,767	1,194,852
WINSTED	85,447	122,741	38,283	3,522	78,409	50,731	6,021	22,001	4,930	80,495	518,612	321,544	117,000	957,156	....	....	....	957,156
WINTHROP	74,874	76,131	34,123	1,726	127,951	39,361	2,729	10,990	16,759	38,267	422,911	30,552	110,000	563,463	....	....	....	563,463
WRENSHALL	28,439	....	13,044	175	12,126	....	....	783	14,966	4,229	73,762	9,526	5,000	88,288	....	1,920	39,655	129,863
WYKOFF	24,140	26,514	9,568	1,374	24,383	22,026	525	3,538	11,186	8,803	132,057	22,501	4,000	158,558	....	....	46,387	204,945
YOUNG AMERICA	120,405	23,734	20,759	....	45,743	52,080	5,092	4,128	....	73,038	344,979	54,644	73,000	472,623	....	....	248,763	721,386
ZIMMERMAN	96,844	97,566	26,989	2,213	84,421	....	....	7,381	24,821	44,975	385,210	227,342	488,730	1,101,282	....	....	9,174	1,110,456
ZUMBROTA	174,544	117,546	12,348	436	161,559	100	74,528	19,858	25,282	124,961	711,162	72,970	347,219	1,131,351	29,781	....	196,238	1,357,370
TOTAL	15,736,131	12,499,467	5,221,025	647,095	13,881,283	1,632,420	1,176,830	3,595,331	6,513,083	11,700,385	72,603,050	39,830,560	19,636,241	132,069,851	11,437,628	1,432,358	11,696,475	156,636,312

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES			
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		TRANSFERS FROM PRISE FUNDS	GOVERNMENTAL FUNDS	
ADRIAN	1,322	2,383,162	159,934	104,559	7,262	9,149	....	206,502	2,000	208,502	30,569	2,552	37,589	30,250	430,432	220,590	14,481	71,890	737,393
AITKIN	1,883	7,503,786	136,621	99,910	44,871	8,201	....	317,093	4,449	321,542	39,722	2,351	78,161	5,965	600,723	410,000	110,000	48,917	1,169,640
AKELEY	501	1,171,446	11,941	10,481	....	381	....	56,965	447	57,412	6,683	2,568	....	14,403	91,928	....	....	....	91,928
ALBERTA	128	328,801	18,002	13,658	7,314	1,842	65,413	10,948	....	76,361	6,356	97	16,715	7,232	129,575	57,000	....	....	186,575
ALDEN	670	2,043,972	123,472	86,202	38,020	3,614	....	123,025	....	123,025	26,178	1,805	13,209	22,602	314,655	....	....	....	314,655
ALDRICH	75	233,706	1,500	1,240	....	3,536	....	1,247	....	1,247	4	....	874	1,284	8,185	....	....	....	8,185
ALPHA	157	332,935	18,351	15,097	....	774	....	22,749	....	22,749	2,459	....	3,003	8,061	52,143	....	....	....	52,143
ALTURA	356	1,840,488	54,931	44,676	855	658	....	52,335	....	52,335	4,800	....	27,059	17,581	147,964	....	....	1,604	149,568
ALVARADO	357	851,620	6,000	5,298	46,039	1,648	....	22,570	....	22,570	28,021	772	5,521	60,214	170,083	525,000	98,000	....	793,083
ARGYLE	704	2,147,609	83,873	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																
ASHBY	530	1,183,236	66,823	54,054	2,196	484	57,652	65,618	....	123,270	5,621	493	44,802	7,891	238,811	....	....	3,897	242,708
ATWATER	1,100	3,196,042	199,797	167,172	3,184	9,736	....	204,751	....	204,751	57,082	1,085	20,981	11,871	475,862	....	....	....	475,862
AUDUBON	425	1,194,048	28,584	21,156	....	1,790	....	40,503	....	40,503	26,691	635	1,952	13,863	106,590	....	51,828	....	158,418
AVOCA	174	385,218	9,002	6,734	....	45	....	19,888	....	19,888	2,017	....	2,134	1,602	32,420	....	....	....	32,420
BADGER	381	857,055	45,720	32,979	27,051	2,094	....	66,262	....	66,262	13,148	....	26,807	12,201	180,542	3,200	....	198,976	382,718
BARRETT	441	902,392	54,103	48,541	2,548	2,099	....	142,153	....	142,153	28,795	1,920	5,912	4,372	236,340	....	1,863	1,837	240,040
BARRY	43	195,150	5,002	4,515	1,267	2,512	....	1,669	....	1,669	....	....	1,041	134	11,138	....	....	....	11,138
BATTLE LAKE	758	2,839,822	107,127	87,077	181	5,390	969,312	203,206	....	1,172,518	129,142	6,860	29,073	70,088	1,500,329	409,438	20,000	12,921	1,942,688
BEARDSLEY	361	590,952	45,468	41,308	39,516	1,789	....	44,106	....	44,106	1,378	36	3,396	1,268	132,797	....	....	54,909	187,706
BEAVER CREEK	279	476,588	34,529	24,796	10,225	....	....	42,066	1,807	43,873	12,935	....	3,534	3,928	99,291	....	4,400	4,736	108,427
BEJOU	103	123,107	2,500	1,740	....	1,524	....	16,655	....	16,655	1,628	....	4,743	6,657	32,947	....	....	....	32,947
BELLECHESTER	217	472,487	9,455	6,148	....	2,580	....	12,486	....	12,486	230	127	....	451	22,022	....	....	....	22,022
BELLINGHAM	262	563,198	20,067	15,088	....	153	....	61,434	830	62,264	6,804	....	1,350	3,807	89,466	....	....	....	89,466
BELTRAMI	119	536,059	12,900	10,761	6,195	36	....	13,827	....	13,827	2,500	....	3,915	215	37,449	....	....	....	37,449
BENA	133	187,297	5,000	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																
BERTHA	516	1,074,736	57,876	46,208	1,025	61	....	139,333	....	139,333	7,453	882	14,863	12,672	222,497	....	10,203	7,730	240,430
BETHEL	292	1,275,344	19,056	23,543	....	8,558	....	36,958	....	36,958	2,335	1,215	9,703	8,209	90,521	....	....	....	90,521
BIG FALLS	372	582,320	18,730	13,142	....	201	....	53,490	....	53,490	30,927	221	1,750	35,838	135,569	....	6,000	119,367	260,936
BIGELOW	251	556,712	10,572	8,407	5,789	1,151	....	20,854	....	20,854	8,739	....	4,921	1,253	51,114	....	100,000	5,630	156,744
BIGFORK	538	1,118,174	53,722	33,020	189	352	....	104,420	....	104,420	26,907	1,549	12,978	24,289	203,704	....	79	24,904	228,687
BINGHAM LAKE	220	593,291	27,784	11,602	....	52	500	19,103	....	19,603	1,475	....	7,295	692	40,719	....	19,717	....	60,436
BIRCHWOOD	1,049	9,478,687	123,782	102,208	7,679	8,511	....	63,754	....	63,754	47,178	837	19,067	3,863	253,097	....	7,000	....	260,097
BIRD ISLAND	1,349	3,751,636	250,146	180,593	83,396	9,145	....	232,461	....	232,461	17,188	1,089	17,229	6,562	547,663	....	56,876	....	604,539
BISCAI	135	278,197	8,000	4,919	....	53	....	5,412	....	5,412	10	....	6,006	11,502	27,902	....	20,949	....	48,851
BIWABIK	1,249	2,346,449	270,756	222,939	....	7,218	138,691	402,208	232	541,131	100,483	....	49,142	51,700	972,613	....	....	72,033	1,044,646
BLONKEST	176	560,623	16,317	11,272	1,956	50	....	22,457	....	22,457	7,413	....	5,192	1,485	49,825	....	9,401	4,630	63,856
BLUFFTON	181	509,525	5,193	2,976	4,621	2,073	....	42,512	444	42,956	6,139	....	21,006	31,154	110,925	151,000	....	752	262,677
BOCK	100	245,364	1,500	979	347	1,991	....	4,843	....	4,843	....	....	145	115	8,420	....	980	....	9,400
BORUP	128	235,518	2,730	4,864	1,079	8,788	8,788	150	807	15,688	173	15,861
BOVEY	751	1,201,031	191,954	97,447	896	4,703	112,458	376,707	46,246	535,411	18,320	6,270	41,655	22,708	727,410	....	....	97,572	824,982
BOWLUS	276	714,831	15,600	7,780	....	3,528	....	19,075	....	19,075	10,630	....	533	1,641	43,187	....	....	....	43,187
BOY RIVER	32	90,012	2,300	1,365	....	1,545	....	2,145	....	2,145	90	....	....	825	5,970	....	....	....	5,970
BRANCH	2,133	10,100,931	223,513	163,852	7,832	23,241	....	91,389	1,772	93,161	631	2,073	6,902	1,541	299,233	....	....	....	299,233
BRANDON	543	1,267,725	49,160	35,721	....	141	....	53,945	....	53,945	5,194	294	4,401	7,751	107,447	....	11,000	5,000	123,447
BREWSTER	549	1,407,833	46,656	36,675	17,259	1,288	....	39,902	....	39,902	26,364	188	1,284	7,880	130,840	....	....	....	130,840
BRICELYN	432	1,434,933	84,202	63,990	....	676	....	81,518	....	81,518	765	182	7,094	15,335	169,560	....	....	....	169,560
BROOK PARK	148	248,315	8,500	4,840	....	3,865	....	17,749	....	17,749	3,525	....	3,169	10,573	43,721	....	....	6,536	50,257
BROOKS	161	501,633	10,921	8,501	....	3,170	....	11,268	....	11,268	2,555	524	3,952	1,922	31,892	....	....	....	31,892

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS				DEBT REDEMPTION	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS		TOTAL EXPENDITURES & OTHER USES
ADRIAN	50,516	52,171	20,195	203	70,977	953	....	52,513	....	23,585	18,060	289,173	34,182	323,355	74,493	8,000	71,890	477,738
AITKIN	120,668	167,890	48,935	2,743	106,176	4,533	3,319	7,216	8,800	32,929	40,575	543,784	57,021	600,805	426,720	....	48,917	1,076,442
AKELEY	38,875	26,700	3,159	....	37,494	726	....	5,705	....	....	3,890	116,549	....	116,549	....	....	....	116,549
ALBERTA	18,215	....	765	....	6,835	5,865	....	....	....	10,413	16,421	58,514	152,975	211,489	300,000	....	....	511,489
ALDEN	32,202	25,084	10,532	....	40,911	15,645	....	3,471	....	62,065	45,408	235,318	16,127	251,445	65,000	....	....	316,445
ALDRICH	2,741	....	390	....	3,802	....	....	....	....	300	....	7,233	....	7,233	....	....	....	7,233
ALPHA	10,395	....	10,244	....	3,954	....	....	1,947	....	11,077	....	37,617	3,891	41,508	....	....	....	41,508
ALTURA	16,726	1,974	6,186	901	14,323	....	....	232	....	....	11,120	51,462	850	52,312	35,000	500	1,604	89,416
ALVARADO	16,549	....	1,087	1,699	33,171	7,492	....	1,367	....	48,575	54,546	164,486	115,260	279,746	548,000	....	....	827,746
ARGYLE	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
ASHBY	40,008	19,978	21,340	38	9,328	85	....	794	....	29,407	11,600	132,578	17,071	149,649	6,400	....	3,897	159,946
ATWATER	45,820	28,085	53,328	750	43,681	1,465	....	13,882	....	59,646	28,905	275,562	32,304	307,866	80,000	....	....	387,866
AUDUBON	12,363	24,445	32,758	....	52,953	7,439	....	184	....	32,707	....	162,849	13,082	175,931	....	....	....	175,931
AVOCA	6,558	754	1,561	....	7,469	....	....	1,188	....	3,943	....	21,473	....	21,473	....	26,858	....	48,331
BADGER	15,318	1,619	19,641	....	24,451	647	....	371	....	24,924	29,407	116,378	22,010	138,388	198,903	4,000	198,976	540,267
BARRETT	13,001	12,037	1,098	....	9,222	13,972	....	1,729	....	142,741	2,742	196,542	27,000	223,542	10,000	7,500	1,837	242,879
BARRY	4,411	....	71	....	1,309	....	....	240	....	....	1,371	7,402	....	7,402	697	....	....	8,099
BATTLE LAKE	53,735	80,105	9,796	173	40,974	563	....	6,368	4,530	249,630	20,450	466,324	1,506,339	1,972,663	....	....	12,921	1,985,584
BEARDSLEY	37,474	....	8,598	....	26,087	....	....	1,487	....	....	21,650	95,296	2,722	98,018	18,000	....	54,909	170,927
BEAVER CREEK	17,907	2,275	3,736	....	26,459	450	....	150	....	5,528	9,902	66,407	8,065	74,472	12,000	....	4,736	91,208
BEJOU	6,394	....	820	....	3,373	792	....	....	....	2,319	....	13,698	8,480	22,178	....	....	....	22,178
BELLECHESTER	3,261	6,930	336	....	4,238	17	....	95	....	1,864	15	16,756	....	16,756	....	....	....	16,756
BELLINGHAM	22,974	....	9,205	....	22,339	502	....	724	....	21,022	....	76,766	4,010	80,776	....	....	....	80,776
BELTRAMI	5,500	....	4,450	....	6,728	....	....	2,166	....	495	5,000	24,339	....	24,339	2,000	....	....	26,339
BENA	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
BERTHA	34,701	32,112	8,627	....	38,506	....	1,350	1,939	....	3,596	2,470	123,301	36,036	159,337	53,245	....	7,730	220,312
BETHEL	19,077	7,500	9,383	3,417	4,951	142	....	451	....	1,138	....	46,059	7,957	54,016	....	....	....	54,016
BIG FALLS	50,423	4,392	9,684	600	28,505	270	....	13,035	307	37,902	....	145,118	2,591	147,709	....	....	119,367	267,076
BIGELOW	9,945	....	5,746	....	6,701	5,025	....	....	....	4,897	7,640	39,954	12,218	52,172	3,400	....	5,630	61,202
BIGFORK	42,232	33,676	33,894	....	24,693	....	2,701	8,229	8,830	4,805	....	159,060	31,265	190,325	....	4,213	24,904	219,442
BINGHAM LAKE	12,109	615	6,268	....	7,812	....	....	706	....	....	7,570	35,080	....	35,080	3,700	13,014	....	51,794
BIRCHWOOD	69,525	40,601	19,231	9,565	19,918	49,257	....	7,134	....	501	9,520	225,252	8,035	233,287	15,000	178	....	248,465
BIRD ISLAND	54,390	74,156	31,683	....	63,324	19,572	8,018	14,508	....	....	90,917	356,568	36,302	392,870	105,000	....	....	497,870
BISCAY	9,926	....	401	....	3,455	225	....	4,266	....	....	....	18,273	20,223	38,496	....	....	....	38,496
BIWABIK	167,712	112,494	16,373	7,694	140,804	42,655	....	9,382	....	231,524	17,556	746,194	269,926	1,016,120	125,000	....	72,033	1,213,153
BLONKST	6,195	....	12,857	....	6,870	4,350	....	....	....	430	329	31,031	2,436	33,467	6,000	11,500	4,630	55,597
BLUFFTON	3,674	....	5,575	....	4,088	150	....	....	....	4,143	21,854	39,484	126,384	165,868	451,000	....	752	617,620
BOCK	5,884	....	1,231	....	1,952	....	....	179	....	1,202	....	10,448	....	10,448	....	....	....	10,448
BORUP	2,881	....	4,003	....	5,701	300	....	....	....	3,044	....	15,929	....	15,929	....	....	173	16,102
BOVEY	79,916	72,546	20,124	3,642	154,024	....	26,659	4,861	....	118,932	25,319	506,023	28,954	534,977	130,000	2,455	97,572	765,004
BOWLUS	2,367	1,306	6,980	....	7,753	160	....	555	....	2,447	4,400	25,968	....	25,968	1,000	....	....	26,968
BOY RIVER	1,255	....	172	....	1,572	....	....	....	....	506	38	3,543	....	3,543	1,071	....	....	4,614
BRANCH	50,351	7,681	28,025	19,582	43,513	1,090	5,300	24,796	....	....	5,217	185,555	42,236	227,791	15,000	....	....	242,791
BRANDON	18,878	1,791	5,707	125	14,510	212	....	6,028	....	17,045	3,185	67,481	16,967	84,448	13,500	....	5,000	102,948
BREWSTER	19,727	6,000	13,146	....	72,210	14,137	....	221	....	11,659	1,142	138,242	28,264	166,506	4,300	....	....	170,806
BRICELYN	25,012	4,982	14,200	....	42,106	50	....	2,044	....	250	....	88,644	84,297	172,941	8,002	....	....	180,943
BROOK PARK	24,115	....	6,995	....	4,230	225	....	193	....	962	3,036	39,756	3,681	43,437	....	....	6,536	49,973
BROOKS	8,657	4,136	878	....	4,792	2,540	....	19	....	1,252	....	22,274	3,231	25,505	....	....	....	25,505

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUE RECEIPTS										OTHER SOURCES							
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING	TRANSFERS FROM OTHER FUNDS	GOVERNMENTAL FUNDS	TOTAL REVENUES & OTHER SOURCES
BROOKSTON	111	237,514	6,000	4,245	....	644	....	4,891	....	4,891	1,485	....	349	26	11,640	....	....	....	11,640
BROWNS VALLEY	851	1,296,563	151,646	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
BROWNSDALE	651	1,991,221	56,037	42,713	14,037	....	....	81,762	....	81,762	350	2,344	24,345	773	166,324	....	....	....	166,324
BROWNSVILLE	452	976,225	43,183	25,327	73,174	3,570	691,524	57,465	....	748,989	4,232	206	32,014	12,666	900,178	35,000	3,000	747,641	1,685,819
BRUNO	98	257,043	5,000	3,420	1,570	1,587	....	21,677	....	21,677	625	....	789	537	30,205	....	....	....	30,205
BUCKMAN	190	612,976	18,760	12,276	6,124	3,179	....	74,619	....	74,619	....	....	1,067	1,619	98,884	....	1,583	....	100,467
BUFFALO LAKE	793	2,801,774	174,411	134,168	68,948	135	....	127,500	....	127,500	....	263	39,295	1,584	371,893	....	2,370	87,919	462,182
BUHL	988	1,613,144	312,712	155,892	....	2,309	....	552,194	....	552,194	28,276	3,038	14,395	54,120	810,224	27,010	....	....	837,234
BURTRUM	171	217,686	9,382	6,110	....	2,100	....	12,554	....	12,554	662	287	504	90	22,307	....	....	288	22,595
CALLAWAY	206	539,835	19,010	15,575	272	55	....	39,345	....	39,345	18,843	484	8,789	7,587	90,950	....	10,562	5,787	107,299
CALUMET	404	666,124	99,349	58,139	....	1,389	....	161,813	2,750	164,563	1,740	165	34,849	29,957	290,802	....	....	18,200	309,002
CAMPBELL	245	594,449	21,399	12,189	3,712	1,206	....	38,323	....	38,323	9,290	....	5,747	1,132	71,599	....	....	7,755	79,354
CANTON	343	810,380	47,584	29,837	12,289	1,031	....	64,357	....	64,357	1,789	100	6,503	5,948	121,854	....	....	....	121,854
CARLOS	326	849,192	24,400	17,078	1,111	3,216	....	50,034	....	50,034	2,327	447	13,325	15,187	102,725	....	....	10,131	112,856
CARVER	728	3,584,907	104,036	126,735	2,807	11,623	....	92,879	2,611	95,490	17,306	2,334	9,469	12,928	278,692	....	....	....	278,692
CASS LAKE	933	1,552,599	97,225	67,783	142	4,641	324,021	320,062	....	644,083	27,663	1,932	31,122	51,012	828,378	....	15,000	....	843,378
CEDAR HILLS	74	251,071	1,201	806	....	2,607	....	2,078	....	2,078	....	....	8,925	211	14,627	....	....	....	14,627
CENTER CITY	508	2,219,227	40,044	30,159	29,033	7,614	....	24,156	....	24,156	172	....	37,058	16,073	144,265	160,000	56,618	208,560	569,443
CHANDLER	280	1,174,241	25,434	19,053	....	....	....	7,215	....	7,215	1,102	....	12,158	1,419	40,947	....	....	....	40,947
CHOKIO	540	1,104,776	69,148	38,206	520	1,690	....	95,041	....	95,041	10,696	60	2,982	2,182	151,377	....	....	20,000	171,377
CLAREMONT	589	1,283,437	129,077	70,809	....	66	....	89,712	3,165	92,877	15,744	762	14,752	10,404	205,414	....	1,000	45,510	251,924
CLARKS GROVE	645	1,613,727	59,993	47,182	....	841	....	73,426	276	73,702	14,912	....	30,712	1,853	169,202	....	....	22,699	191,901
CLEARBROOK	569	1,120,652	30,000	33,143	4,684	107	....	102,483	....	102,483	23,402	655	49,304	15,652	229,430	....	37,729	13,942	281,101
CLEMENTS	175	524,394	28,119	20,568	3,748	84	....	31,677	....	31,677	7,105	....	2,568	813	66,563	....	11,039	....	77,602
CLINTON	622	1,123,739	104,115	67,599	1,782	1,189	....	137,626	....	137,626	17,618	52	23,310	....	249,176	....	....	....	249,176
CLITHERALL	126	183,385	2,496	2,425	....	2,267	....	12,131	....	12,131	283	....	7,129	....	24,235	....	....	1	24,236
CLONTARF	180	438,099	1,498	3,760	....	....	....	2,525	....	2,525	....	....	4,175	1,246	11,706	....	9,500	....	21,206
COATES	192	1,234,604	8,406	9,192	2,332	4,034	....	5,154	....	5,154	122	....	2,637	811	24,282	....	....	....	24,282
COBDEN	66	262,362	750	643	....	....	....	1,331	....	1,331	4	....	....	250	5,252	....	....	....	5,252
COLERAINE	1,073	3,290,904	335,017	206,814	....	2,290	106,986	640,102	10,237	757,325	21,730	4,862	36,570	65,311	1,094,902	....	8,335	244,920	1,348,157
COLOGNE	613	3,182,174	71,342	60,126	10,006	9,981	....	66,175	500	66,675	22,658	830	27,690	9,734	207,700	....	5,400	....	213,100
COMFREY	504	1,146,129	107,627	66,801	12,709	2,220	....	130,831	....	130,831	12,018	905	6,146	3,462	235,092	....	....	119,834	354,926
COMSTOCK	110	458,233	10,900	8,265	....	12	....	11,718	....	11,718	....	....	350	298	20,643	....	....	....	20,643
CONGER	150	541,401	16,458	10,197	....	110	....	27,975	....	27,975	11,535	....	2,717	1,088	53,622	....	....	....	53,622
COOK	776	1,768,375	103,526	61,363	....	1,802	61,442	327,938	23,887	413,267	38,908	461	37,249	72,465	625,515	224,000	34,810	6,000	890,325
CORRELL	72	125,779	2,278	1,807	....	1,624	....	3,753	....	3,753	....	....	1,560	30	8,774	....	....	....	8,774
CROMWELL	229	607,121	30,854	22,538	....	141	....	13,605	20,793	34,398	11,378	....	4,981	61,483	134,919	....	18,500	....	153,419
CURRIE	325	770,560	25,277	14,831	....	390	....	39,940	....	39,940	8,687	....	14,073	5,644	83,565	....	2,500	....	86,065
CUYUNA	174	703,974	15,001	11,114	....	998	....	21,213	....	21,213	4,074	....	2,158	1,525	41,082	....	....	....	41,082
CYRUS	334	733,406	28,603	21,271	....	1,931	31,353	102,249	....	133,602	5,591	2,155	1,972	6,251	172,773	....	18	29,245	202,036
DAKOTA	360	1,061,795	24,870	14,045	....	2,122	....	15,487	....	15,487	4	....	2,298	24,525	58,481	....	....	....	58,481
DALTON	227	578,274	22,657	12,771	....	382	....	31,538	....	31,538	5,450	....	5,164	1,473	56,778	....	....	2,180	58,958
DANUBE	592	1,687,701	128,971	84,567	3,545	184	....	116,036	....	116,036	1,551	412	9,255	18,164	233,714	....	11,228	1,080	246,022
DANVERS	146	50,247	11,459	6,851	....	....	....	12,254	....	12,254	16,637	....	1,346	2,237	39,325	....	....	....	39,325
DE GRAFF	154	424,075	1,908	959	578	12	....	1,731	....	1,731	....	....	6,479	1,639	11,398	....	10,000	....	21,398
DEER CREEK	357	885,253	36,854	24,093	....	2,050	....	36,928	....	36,928	13,719	327	3,350	9,685	90,152	....	....	....	90,152
DEERWOOD	597	2,436,498	90,153	61,403	35,540	1,083	....	92,734	....	92,734	25,876	227	10,964	46,774	274,601	....	....	2,665	277,266
DELAVAN	260	898,717	69,000	57,477	....	143	....	51,763	....	51,763	6,574	660	3,893	5,444	125,954	....	18,500	....	144,454

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											OTHER USES					TOTAL EXPENDITURES & OTHER USES	
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION	ENTERPRISE FUNDS		GOVERNMENTAL FUNDS
BROOKSTON	2,450	....	985	....	4,146	....	....	100	....	100	....	7,781	....	7,781	....	....	....	7,781
BROWNS VALLEY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
BROWNSDALE	26,530	22,285	7,366	....	27,411	699	1,984	656	....	7,896	14,011	108,838	213	109,051	25,000	....	....	134,051
BROWNSVILLE	21,275	5,040	11,400	98	18,050	85	....	4,684	....	8,370	58,875	127,877	672,858	800,735	37,478	....	747,641	1,585,854
BRUNO	6,390	....	2,248	....	6,179	859	....	....	....	4,721	....	20,397	....	20,397	....	....	....	20,397
BUCKMAN	4,155	....	584	....	4,616	178	....	254	....	2,249	13,761	25,797	66,869	92,666	2,800	....	....	95,466
BUFFALO LAKE	69,533	56,523	14,457	....	51,799	....	....	16,258	....	27,671	58,616	294,857	....	294,857	132,919	25,000	87,919	540,695
BUHL	181,262	119,913	32,211	1,410	136,873	29,604	49,496	33,666	....	50,603	3,063	638,101	41,459	679,560	10,000	....	....	689,560
BURTRUH	5,011	2,843	538	....	7,967	92	....	....	....	1,703	....	18,154	6,000	24,154	....	....	288	24,442
CALLAWAY	15,611	29,358	12,374	....	20,858	3,918	....	5,261	....	14,098	12,078	113,556	52,427	165,983	5,000	....	5,787	176,770
CALUHET	71,438	....	30,086	175	37,883	10,596	9,379	3,625	....	7,145	....	170,327	111,764	282,091	....	40,000	18,200	340,291
CAMPBELL	3,928	3,696	7,012	....	16,084	1,012	....	200	....	11,804	3,595	47,331	8,453	55,784	7,368	3,000	7,755	73,907
CANTON	10,876	13,830	2,712	....	16,960	138	400	1,753	....	5,534	11,699	63,902	15,059	78,961	22,000	....	....	100,961
CARLOS	10,320	1,750	11,915	....	5,981	....	....	2,901	....	8,569	1,790	43,226	23,501	66,727	30,000	10,000	10,131	116,858
CARVER	85,063	11,713	40,288	5,152	35,340	....	....	5,168	....	13,915	4,213	200,852	54,796	255,648	10,000	....	....	265,648
CASS LAKE	60,887	172,771	50,217	5,896	128,122	2,303	....	5,057	....	25,059	980	451,292	397,656	848,948	10,000	4,108	....	863,056
CEDAR MILLS	3,198	....	521	....	2,080	....	....	508	....	293	....	6,600	....	6,600	....	....	....	6,600
CENTER CITY	25,418	4,976	2,026	3,965	22,269	....	....	....	....	17,976	6,450	83,080	157,712	240,792	211,651	....	208,560	661,003
CHANDLER	4,884	2,580	5,500	....	10,701	....	....	1,195	....	6,561	5,800	37,221	17,680	54,901	8,000	....	....	62,901
CHOKIO	34,713	....	10,798	....	14,780	....	....	....	....	15,068	12,594	87,953	....	87,953	50,604	....	20,000	158,557
CLAREMONT	16,472	50,546	15,741	....	20,017	....	....	....	....	12,954	....	115,730	31,556	147,286	....	....	45,510	192,796
CLARKS GROVE	19,480	....	13,243	....	16,766	....	....	2,429	....	4,580	910	57,408	29,997	87,405	15,000	....	22,699	125,104
CLEARBROOK	63,157	30,868	20,992	....	17,327	....	....	15,474	....	....	1,018	148,836	46,517	195,353	16,100	....	13,942	225,395
CLEMENTS	7,152	372	4,891	....	13,985	4,273	....	6,423	....	7,780	7,067	51,943	8,758	60,701	10,000	....	....	70,701
CLINTON	19,842	833	17,551	....	104,853	6,172	....	3,221	....	6,707	....	159,179	....	159,179	....	....	....	159,179
CLITHERALL	1,392	....	....	....	3,549	156	....	....	....	4,751	....	9,848	....	9,848	....	....	1	9,849
CLONTARF	3,237	....	771	....	5,710	5,203	....	....	....	4,974	....	19,895	....	19,895	....	....	....	19,895
COATES	5,826	....	2,235	530	4,385	295	....	1,303	....	2,324	....	16,898	....	16,898	....	....	....	16,898
COBDEN	1,593	....	279	....	2,973	....	....	....	....	876	....	5,721	....	5,721	....	....	....	5,721
COLERAINE	144,124	65,711	29,650	180	94,641	25,135	37,759	23,993	....	87,346	11,042	519,581	407,422	927,003	25,000	....	244,920	1,196,923
COLOGNE	53,519	5,856	21,844	1,019	51,983	102	....	1,291	....	1,185	45,193	181,992	242,193	424,185	45,000	....	....	469,185
COMFREY	34,102	37,634	22,023	22	44,472	....	1,172	1,207	....	36,000	1,639	178,271	134,439	312,710	6,244	....	119,834	438,788
COMSTOCK	2,736	....	2,000	....	6,487	6,817	....	500	....	3,533	....	22,073	....	22,073	3,095	....	....	25,168
CONGER	5,870	....	7,195	....	4,681	4,302	....	1,526	....	3,536	....	27,110	8,497	35,607	....	....	....	35,607
COOK	40,899	76,748	23,741	29	56,626	9,464	5,329	11,977	....	156,681	42,041	423,535	45,341	468,876	787,167	1,005	6,000	1,263,048
CORRELL	2,494	....	2,102	....	2,460	....	....	....	....	779	....	7,835	....	7,835	....	....	....	7,835
CROWWELL	11,637	....	44,604	....	2,015	....	....	....	....	15,766	7,680	81,702	32,621	114,323	3,800	9,890	....	128,013
CURRIE	9,366	1,346	9,079	....	21,568	....	....	100	....	15,020	1,917	58,396	19,121	77,517	15,000	....	....	92,517
CUYUNA	14,173	....	9,731	....	13,547	150	....	....	....	....	....	37,601	1,006	38,607	....	....	....	38,607
CYRUS	9,449	17,035	8,125	....	16,993	....	....	....	....	20,009	21,683	93,294	53,018	146,312	305,000	1,040	29,245	481,597
DAKOTA	10,315	500	4,000	....	5,193	138	....	750	....	....	....	20,896	41,048	61,944	....	....	....	61,944
DALTON	7,548	....	4,126	....	22,291	60	....	3,409	....	17,525	....	54,959	642	55,601	....	....	2,180	57,781
DANUBE	24,600	35,445	5,785	....	17,281	9,362	....	1,469	....	39,999	19,241	153,182	20,027	173,209	21,000	6,318	1,080	201,607
DANVERS	17,494	....	10,205	....	7,461	....	....	....	....	....	1,690	36,850	....	36,850	....	....	....	36,850
DE GRAFF	2,961	....	2,837	315	11,597	8,050	....	500	....	875	....	27,135	1,015	28,150	....	....	....	28,150
DEER CREEK	5,500	13,456	19,063	....	24,155	172	....	142	....	9,232	....	71,720	15,095	86,815	....	....	....	86,815
DEERWOOD	42,411	11,430	32,592	....	34,338	....	290	2,886	....	44,854	13,415	182,216	36,459	218,675	21,942	10,824	2,665	254,106
DELAVAN	7,762	8,803	7,125	....	14,911	4,659	....	2,079	....	22,193	6,607	74,139	8,431	82,570	5,000	....	....	87,570

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES				
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES		TOTAL REVENUES	BORROWING	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
DELHI	69	242,711	9,623	7,268	....	1,612	....	12,677	....	12,677	1,627	....	467	296	23,947	....	....	....	23,947
DELLWOOD	815	16,921,981	181,178	159,815	7,043	18,340	....	54,378	....	54,378	385	5,770	12,018	1,000	258,749	....	....	....	258,749
DENHAM	41	227,928	1,000	850	....	1,024	....	708	....	708	....	....	80	188	2,850	....	....	....	2,850
DENT	202	398,806	6,800	4,590	....	3,237	....	15,479	147	15,626	17,478	....	966	2,019	43,916	....	....	....	43,916
DEXTER	279	689,776	80,600	50,167	21,197	1,512	....	54,896	....	54,896	....	....	6,695	1,156	135,623	....	....	....	135,623
DONALDSON	66	408,829	6,680	6,159	....	1,640	....	2,801	....	2,801	....	....	414	998	12,012	....	....	....	12,012
DONNELLY	301	638,005	30,560	20,424	27,474	1,245	331,080	102,778	80,034	513,892	20,389	....	15,506	16,392	615,322	....	15,000	....	630,322
DORAN	70	127,033	4,338	3,136	....	424	....	5,284	....	5,284	2,173	....	1,904	290	13,211	....	....	....	13,211
DOVRAY	82	478,621	6,002	5,255	....	1,123	....	7,466	....	7,466	....	....	1,379	3,537	18,760	....	....	....	18,760
DUMONT	141	450,254	10,802	8,493	....	1,810	....	17,486	....	17,486	3,275	....	746	7,403	39,213	....	....	809	40,022
DUNDAS	441	2,006,016	58,150	41,014	....	8,526	....	42,412	....	42,412	14,425	....	6,134	25,176	137,687	....	....	30,472	168,159
DUNDEE	112	150,273	4,501	2,725	....	190	....	7,178	....	7,178	3,935	....	285	80	14,393	....	5,000	....	19,393
EAGLE BEND	602	1,343,094	107,587	72,740	13,127	370	....	138,417	....	138,417	975	1,037	20,172	22,700	269,538	....	....	734	270,272
EAST GULL LAKE	522	12,303,381	77,388	71,168	....	8,021	....	14,482	....	14,482	4	....	553	855	95,083	75,000	....	....	170,083
EASTON	215	1,018,104	57,301	45,507	....	758	....	45,743	....	45,743	13,568	340	4,087	18,758	128,761	....	....	15,717	144,478
EFFIE	104	307,864	....	....	....	1,200	....	1,785	721	2,506	....	....	235	6,050	9,991	....	....	....	9,991
EITZEN	222	826,563	57,462	27,559	24,221	1,495	....	15,927	....	15,927	1,462	....	13,860	8,409	92,933	....	....	1,500	94,433
ELBA	226	427,182	4,677	2,805	75	4,616	....	1,867	....	1,867	3,175	....	....	456	12,994	....	1,980	....	14,974
ELBOW LAKE	1,269	3,620,089	195,213	131,069	95,389	2,907	1,046	359,349	456	360,851	83,775	2,867	60,008	194,727	931,593	....	....	211,665	1,143,258
ELGIN	696	2,363,739	126,959	88,974	....	2,465	....	98,905	....	98,905	281	320	5,958	52,970	249,873	....	4,000	9,000	262,873
ELIZABETH	234	250,765	10,176	8,842	11,720	2,872	....	20,492	202	20,694	6,287	1,146	7,618	38,957	98,136	....	4,008	20,000	122,144
ELKTON	146	476,136	20,670	12,826	17,194	52	....	15,947	....	15,947	....	....	12,573	1,073	59,665	....	....	....	59,665
ELLENDALE	475	1,649,700	52,438	32,800	18,391	95	2,100	79,874	7,712	89,686	7,678	....	8,998	4,200	161,848	340,000	26,000	....	527,848
ELLSWORTH	572	1,152,561	62,999	41,076	....	146	....	92,444	....	92,444	4,923	....	15,758	71,314	225,661	....	13,200	....	238,861
ELMDALE	132	410,057	8,547	4,783	....	1,300	....	4,513	....	4,513	300	....	223	....	11,119	2,300	....	....	13,419
ELMORE	851	1,920,577	155,003	107,581	33,122	755	....	134,047	6,083	140,130	15,868	1,467	8,940	4,682	312,545	....	35,782	171,383	519,710
ELROSA	199	663,942	33,052	21,739	....	2,950	....	18,628	2,319	20,947	20,722	100	5,207	196	71,861	....	....	....	71,861
EMMONS	419	1,276,105	30,547	15,097	8,733	1,388	....	71,161	....	71,161	9,976	....	10,223	4,990	121,568	....	....	12,965	134,533
ERHARD	175	275,046	7,573	5,486	....	218	....	11,275	....	11,275	1,287	....	3,562	3,667	25,495	....	32,000	....	57,495
ERSKINE	522	1,210,091	75,458	49,869	....	2,600	....	64,107	....	64,107	21,399	1,132	4,861	39,210	183,178	....	30,000	11,572	224,750
EVAN	80	240,952	7,501	6,159	....	1,032	....	3,707	....	3,707	....	....	674	4,484	16,056	....	....	....	16,056
EVANSVILLE	586	1,744,863	45,400	22,802	1,983	3,595	....	87,369	....	87,369	11,088	....	12,306	11,948	151,091	....	....	500	151,591
FARWELL	75	109,956	5,251	2,270	....	67	....	15,754	....	15,754	56	....	3,529	....	21,676	....	....	....	21,676
FEDERAL DAM	120	240,250	3,500	2,421	....	3,790	....	3,538	....	3,538	622	....	....	1,435	11,806	....	....	....	11,806
FELTON	205	579,493	20,500	23,816	6,077	1,911	....	13,912	....	13,912	11,717	....	1,167	1,236	59,836	....	....	7,517	67,353
FERTILE	831	2,167,564	124,690	71,175	53,460	1,104	36,764	115,903	....	152,667	21,546	2,347	12,190	15,342	329,831	421,615	217,534	596,959	1,565,939
FISHER	465	1,057,508	29,603	21,008	41,447	447	....	27,293	....	27,293	17,237	....	9,692	7,380	124,504	....	....	....	124,504
FLENSBURG	232	752,377	14,220	8,350	....	54	....	9,266	....	9,266	118	....	2,082	864	20,734	....	....	....	20,734
FLOODWOOD	628	1,096,644	134,701	85,339	5,380	5,053	1,000	268,067	3,122	272,189	39,074	5,403	1,566	22,914	436,918	....	3,847	13,150	453,915
FLORENCE	54	93,711	4,400	3,427	....	915	....	3,986	....	3,986	554	....	612	2,682	12,176	....	....	....	12,176
FOLEY	1,736	5,166,435	169,268	141,434	43,148	8,414	....	289,283	....	289,283	61,579	9,495	81,236	56,204	690,793	....	....	....	690,793
FORADA	182	859,530	9,161	6,644	....	9,453	....	4,580	....	4,580	339	....	8,251	744	30,011	....	....	6,228	36,239
FORESTON	302	1,089,448	22,001	13,987	30,525	62	....	30,896	1,445	32,341	4,708	143	1,826	12,198	95,790	165,000	....	37,031	297,821
FORT RIPLEY	74	256,552	2,595	1,659	....	1,552	....	1,402	....	1,402	6	....	1,441	808	6,868	....	....	....	6,868
FOXHOME	163	222,634	6,411	4,271	....	1,629	....	11,109	....	11,109	175	....	888	1,004	19,076	....	....	....	19,076
FRANKLIN (ST. LOUIS)	21	267,337	9,156	9,721	....	1,012	....	11,165	....	11,165	6	....	1,664	798	24,366	....	....	....	24,366
FRAZEE	1,219	2,941,106	85,010	65,688	104,785	1,394	250,650	301,801	....	552,451	34,677	7,605	87,838	23,024	877,462	....	....	1,292,066	2,169,528
FREEBORN	285	904,120	33,036	23,441	25,761	734	....	34,715	....	34,715	12,651	....	22,294	9,126	128,722	....	275,181	3,937	407,840

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	OTHER USES		TOTAL EXPENDITURES & OTHER USES	
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS				DEBT REDEMPTION	ENTERPRISE FUNDS		TRANSFERS GOVERNMENTAL FUNDS
DELHI	7,955	363	640	....	8,537	2,225	....	....	....	208	....	19,928	....	19,928	....	....	....	19,928
DELLWOOD	76,508	66,172	25,671	....	69,411	....	....	....	....	....	4,847	242,609	300	242,909	10,000	....	....	252,909
DENHAM	670	....	56	....	1,249	....	....	....	....	1,084	....	3,059	....	3,059	....	....	....	3,059
DENT	5,398	....	17,215	....	5,545	....	....	2,408	....	....	2,274	32,840	5,475	38,315	2,941	1,000	....	42,256
DEXTER	19,638	....	3,953	....	11,567	287	....	116	....	1,786	34,726	72,073	31,767	103,840	40,000	....	....	143,840
DONALDSON	1,927	....	1,400	....	2,151	105	....	....	....	2,081	....	7,664	1,400	9,064	....	....	....	9,064
DONNELLY	37,925	1,200	16,828	....	7,752	11,652	....	1,674	....	23,317	17,250	117,598	451,318	568,916	4,000	....	....	572,916
DORAN	1,886	....	246	....	3,716	2,184	....	658	....	1,949	....	10,639	....	10,639	....	....	....	10,639
DOVRAY	2,116	261	680	....	6,720	....	....	2,996	....	3,908	....	16,681	....	16,681	198	....	....	16,879
DUMONT	4,490	6,360	5,936	....	3,300	....	....	2,294	....	6,399	....	28,779	....	28,779	....	809	....	29,588
DUNDAS	19,337	29,056	3,415	2,525	12,942	15,729	....	6,188	....	13,642	4,868	107,702	30,586	138,288	....	....	30,472	168,760
DUNDEE	3,818	....	2,125	....	4,062	3,055	....	565	....	6,036	....	19,661	1,118	20,779	....	....	....	20,779
EAGLE BEND	52,858	29,491	14,894	....	54,359	220	2,439	2,582	....	180	36,822	193,845	9,364	203,209	36,500	....	734	240,443
EAST GULL LAKE	16,350	....	15,587	749	27,323	....	....	1,840	1,766	1,023	2,084	66,722	88,640	155,362	15,000	....	....	170,362
EASTON	15,567	16,312	4,295	....	22,131	6,525	2,735	3,068	....	....	402	71,035	47,792	118,827	5,000	....	15,717	139,544
EFFIE	3,160	....	893	....	2,684	....	....	855	....	647	....	8,239	....	8,239	....	....	....	8,239
EITZEN	21,458	400	4,883	....	9,612	....	....	3,239	....	20,525	52,638	112,755	12,663	125,418	36,900	5,000	1,500	168,818
ELBA	3,947	....	551	....	3,603	....	....	639	....	1,734	....	10,474	4,545	15,019	4,938	1,947	....	21,904
ELBON LAKE	90,563	61,959	9,983	350	123,830	53,428	5,761	27,458	1,953	288,599	49,567	713,451	81,665	795,116	33,300	459,955	211,665	1,500,036
ELGIN	78,030	29,216	13,497	3,376	28,961	317	....	9,314	....	58,729	7,916	229,356	114,415	343,771	8,226	....	9,000	360,997
ELIZABETH	8,063	3,536	13,294	....	4,705	....	....	4,998	....	4,055	9,350	48,001	82,379	130,380	8,000	2,681	20,000	161,061
ELKTON	6,535	....	220	15	5,700	....	....	181	....	9,591	11,400	33,642	....	33,642	....	....	....	33,642
ELLENDALE	31,382	23,278	5,383	80	22,299	9,405	....	2,348	....	9,483	16,822	120,480	23,453	143,933	15,000	324,248	....	483,181
ELLSWORTH	22,561	2,797	2,328	....	47,766	....	....	364	....	39,242	13,312	128,370	19,874	148,244	40,000	....	....	188,244
ELHDALE	1,855	....	700	....	2,198	....	....	....	....	5,793	....	10,546	....	10,546	....	....	....	10,546
ELMORE	64,986	16,613	9,821	....	59,175	422	5,139	208	....	23,770	8,873	189,007	43,408	232,415	144,000	16,000	171,383	563,798
ELROSA	5,123	....	16,195	....	3,214	7,539	....	155	....	7,369	....	39,595	6,852	46,447	....	....	....	46,447
EMMONS	14,870	....	610	....	51,784	10,721	....	10,035	....	1,348	1,528	90,896	11,567	102,463	10,000	....	12,965	125,428
ERHARD	9,336	384	101	133	3,482	375	....	6,344	....	1,240	....	21,395	9,993	31,388	....	....	....	31,388
ERSKINE	36,310	17,707	17,963	....	45,950	1,100	....	2,424	346	20,112	2,259	144,171	8,112	152,283	9,841	....	11,572	173,696
EVAN	2,366	....	279	....	5,041	....	....	488	....	....	....	8,174	2,962	11,136	....	....	....	11,136
EVANSVILLE	14,056	4,733	13,762	....	17,935	....	150	3,241	....	20,795	4,109	78,781	50,784	129,565	11,555	....	500	141,620
FARWELL	5,160	....	325	....	1,880	....	....	625	....	....	....	7,990	1,650	9,640	....	....	....	9,640
FEDERAL DAM	3,319	25	....	....	2,418	....	....	....	....	2,015	235	8,012	....	8,012	2,500	....	....	10,512
FELTON	10,412	....	2,250	....	25,176	....	....	380	....	45	1,853	40,116	2,950	43,066	4,954	6,076	....	54,096
FERTILE	90,436	32,639	8,083	....	55,692	....	....	3,317	3,076	99,471	63,570	356,284	38,390	394,674	534,000	59,188	596,959	1,584,821
FISHER	25,716	7,103	2,841	....	7,876	17,578	....	....	....	....	23,130	84,244	1,975	86,219	49,000	....	....	135,219
FLENSBURG	4,779	....	996	....	11,722	....	....	318	....	2,250	....	20,065	....	20,065	....	....	....	20,065
FLOODWOOD	54,308	107,144	27,368	1,738	34,589	....	....	4,917	....	52,108	20,625	302,797	115,525	418,322	7,000	9,166	13,150	447,638
FLORENCE	1,342	....	48	....	4,032	....	....	2,306	....	4,429	....	12,157	....	12,157	....	....	....	12,157
FOLEY	117,765	104,575	57,052	....	57,646	524	1,016	45,346	....	26,333	19,471	429,728	266,148	695,876	53,524	....	....	749,400
FORADA	9,297	....	2,100	....	4,742	....	....	443	....	2,365	....	18,947	2,783	21,730	....	....	6,228	27,958
FORESTON	12,362	4,974	5,803	50	14,450	....	....	1,667	....	8,872	7,076	55,254	431	55,685	5,000	62,628	37,031	160,344
FORT RIPLEY	1,467	....	300	....	2,075	23	....	281	....	1,802	....	5,948	....	5,948	....	....	....	5,948
FOXHOME	5,057	....	2,571	....	4,100	....	....	365	....	614	....	12,707	....	12,707	....	....	....	12,707
FRANKLIN (ST. LOUIS)	5,721	600	744	....	13,912	812	....	329	....	....	....	22,118	....	22,118	....	....	....	22,118
FRAZEE	41,053	46,485	40,687	....	38,224	17,093	....	11,736	....	822	117,922	314,022	218,476	532,498	1,189,243	....	1,292,066	3,013,807
FREEBORN	19,870	....	9,028	....	10,680	5,712	....	147	....	....	20,391	65,828	30,658	96,486	18,000	....	3,937	118,423

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES				
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		TRANSFERS ENTERPRISE FUNDS	GOVERNMENTAL FUNDS		
FROST	253	833,503	48,460	39,062	....	467	....	46,788	....	46,788	....	46,788	1,474	....	5,159	1,470	94,420	....	....	....	94,420
FUNKLEY	15	47,482	....	....	....	1,062	....	181	....	181	....	181	....	....	....	91	1,334	....	....	....	1,334
GARFIELD	260	787,078	15,529	11,787	654	2,954	....	11,975	....	11,975	....	21,864	143	....	2,462	10,556	62,395	....	....	....	62,395
GARRISON	189	1,086,045	9,012	7,860	....	12,458	....	18,164	....	18,164	....	28,317	....	....	5,348	83,390	155,537	22,000	....	3,000	180,537
GARY	212	447,880	32,760	20,301	....	514	....	52,823	....	52,823	....	6,035	307	....	2,974	10,288	93,242	....	....	31,717	124,959
GAYLORD	1,955	5,953,673	372,908	262,646	48,503	11,962	354,192	402,310	5,331	761,833	78,309	2,016	211,120	....	44,975	1,421,364	....	....	....	139,650	1,561,014
GEM LAKE	410	5,903,380	55,819	56,179	....	9,925	....	10,838	....	172	11,010	....	1,742	....	1,719	1,255	81,830	....	....	....	81,830
GENEVA	430	1,255,576	52,170	36,125	....	3,420	....	50,165	....	50,165	....	12,885	....	....	13,824	23,564	139,983	....	....	....	139,983
GENOLA	86	399,888	3,200	2,671	....	2,819	....	1,580	....	1,580	....	....	....	....	308	173	7,551	....	....	....	7,551
GEORGETOWN	112	339,439	16,000	11,746	....	1,766	....	10,586	....	258	10,844	....	....	....	2,758	28	27,142	....	2,889	....	30,031
GHEENT	322	832,783	33,672	23,731	....	4,538	....	39,954	....	39,954	....	5,450	234	....	5,338	4,604	83,849	....	....	9,862	93,711
GIBBON	809	2,435,349	205,403	139,827	....	7,234	....	163,161	5,852	169,013	15,746	....	15	....	21,195	8,546	361,576	....	....	....	361,576
GILMAN	181	576,258	3,400	2,178	....	202	....	2,839	15,000	17,839	17,006	....	....	....	41,489	11,282	89,996	....	....	35,000	124,996
GLENVILLE	735	1,852,743	75,825	50,895	37,778	3,995	....	73,254	....	73,254	....	10,452	2,134	16,900	4,835	200,243	....	51,431	16,984	....	268,658
GLYNDON	862	1,935,936	112,201	79,951	....	41,484	....	111,871	....	111,871	....	68,380	4,010	14,644	13,353	338,350	....	....	....	....	338,350
GOODHUE	694	2,623,192	105,670	85,606	11,363	7,851	....	116,749	....	116,749	....	24,402	460	....	2,417	1,535	250,383	22,000	11,369	53,752	337,504
GOODRIDGE	140	164,669	5,889	3,944	....	....	117,250	21,985	....	139,235	....	3,020	....	....	857	2,502	149,558	....	1,718	9,311	160,587
GRACEVILLE	778	1,364,427	91,007	61,002	....	738	....	130,367	7,700	138,067	42,914	1,379	16,876	119,127	....	....	380,103	....	....	....	380,103
GRAND MEADOW	939	2,413,521	151,260	83,537	6,990	1,766	....	153,324	....	153,324	....	....	1,618	52,015	8,635	307,885	161,766	51,669	298,451	....	819,771
GREEN ISLE	325	977,779	79,591	53,859	....	4,862	....	60,458	2,116	62,574	10,157	....	40	4,982	4,248	140,722	....	....	1,642	....	142,364
GREENFIELD	1,545	10,410,148	156,932	126,644	21,796	13,427	....	94,774	....	94,774	....	5,975	15,583	18,495	9,588	306,282	....	....	....	56,488	362,770
GREENWALD	233	896,750	18,501	12,011	....	1,505	....	12,909	....	12,909	....	287	....	....	3,002	500	30,214	....	....	....	30,214
GREY EAGLE	335	675,792	33,701	16,770	11,289	1,103	....	55,515	....	55,515	....	30,607	373	16,178	6,668	138,503	5,500	....	....	6,550	150,553
GRYGLA	234	408,692	21,355	14,647	18,865	5,300	48,000	35,242	....	83,242	....	14,045	237	5,014	11,502	152,852	....	....	....	3,236	156,088
GULLY	91	209,723	4,845	3,930	....	1,836	....	6,466	....	6,466	....	6,468	....	....	1,618	9,531	28,029	....	....	....	28,029
HACKENSACK	269	1,525,069	41,200	33,750	....	1,970	....	25,547	....	25,547	....	420	975	7,853	23,823	94,338	....	....	....	....	94,338
HADLEY	127	411,535	2,000	1,701	....	12	....	2,996	....	2,996	....	2,343	....	....	....	638	7,690	....	3,000	....	10,690
HALMA	81	127,144	6,500	4,639	....	343	....	5,453	....	5,453	....	175	....	....	....	....	10,610	....	....	....	10,610
HAMBURG	489	2,161,423	83,285	65,331	12,378	3,370	433	80,227	3,713	84,373	18,788	748	....	....	20,800	205,788	496,314	116	....	....	702,218
HAMMOND	178	323,845	9,000	4,789	....	3,382	....	11,644	1,076	12,720	....	....	160	....	....	479	21,530	....	....	....	21,530
HAMPTON	322	1,887,769	41,292	10,789	....	8,026	....	22,335	....	22,335	....	....	....	....	1,658	3,570	46,378	....	....	....	46,378
HANCOCK	798	1,750,591	118,445	84,140	3,523	252	....	97,290	....	97,290	....	37,945	4,776	....	8,468	4,982	241,376	11,650	120,252	....	373,278
HANLEY FALLS	256	661,859	56,766	47,628	14,477	57	....	47,987	....	47,987	....	4,061	....	....	8,858	3,284	126,352	....	....	....	126,352
HANSKA	464	1,179,543	83,502	68,845	48,795	246	....	70,462	....	70,462	....	9,551	1,229	....	4,951	11,887	215,966	....	8,790	4,444	229,200
HARDING	81	344,950	1,000	577	....	2,051	....	1,639	....	1,639	....	404	....	....	259	200	5,130	....	....	....	5,130
HARDWICK	264	425,038	14,609	6,781	1,095	2,768	....	28,893	975	29,868	5,370	....	....	11,740	20,901	78,523	....	....	....	....	78,523
HARRIS	813	3,387,162	55,001	38,760	....	2,894	....	38,435	758	39,193	3,158	1,540	....	4,431	14,250	104,226	....	....	....	....	104,226
HARTLAND	295	1,023,496	33,204	27,402	....	314	....	47,669	....	47,669	....	2,917	....	....	14,275	5,961	98,538	....	5,000	23,673	127,211
HATFIELD	77	207,028	3,180	2,427	....	193	....	1,182	....	2,354	....	204	264	....	1,517	345	8,486	....	....	....	8,486
HAWLEY	1,537	4,459,103	126,750	90,550	93,054	5,765	....	183,298	3,220	186,518	69,915	2,420	48,888	....	44,445	541,555	....	130,000	103,691	....	775,246
HAYFIELD	1,283	4,049,937	298,962	220,154	40,248	14,225	29,076	214,383	4,042	247,501	13,682	2,205	....	....	81,762	24,175	643,952	1,126,557	44,000	2,002	1,816,511
HAYWARD	293	983,404	42,793	31,143	18,356	1,386	....	36,689	....	36,689	....	10,955	....	....	7,821	10,035	116,385	....	....	7,604	123,989
HAZEL RUN	88	194,437	4,500	3,328	....	34	....	8,041	....	8,041	....	245	....	....	241	464	12,353	....	....	....	12,353
HEIDELBERG	104	182,678	2,475	1,490	....	696	....	1,771	....	1,771	....	1,428	....	....	138	192	5,715	....	....	....	5,715
HENDRICKS	705	1,908,614	79,017	53,981	....	451	....	138,570	....	138,570	....	37,797	1,347	....	8,079	8,602	248,827	....	....	....	248,827
HENDRUM	319	627,124	31,261	19,933	10,186	40	....	42,402	....	42,402	....	3,455	....	....	4,210	2,206	82,499	....	6,000	....	88,499
HENNING	824	1,794,070	92,898	66,192	....	734	....	150,018	509	150,527	28,426	1,339	....	....	14,536	52,806	314,560	....	....	....	314,560
HENRIETTE	80	126,649	2,000	2,067	....	2,448	....	2,471	....	2,471	....	240	....	....	244	60	7,530	....	....	....	7,530

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS										OTHER USES					TOTAL EXPENDITURES & OTHER USES		
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION		TRANSFERS	GOVERNMENTAL FUNDS
FROST	16,993	6,587	4,200	....	45,467	....	3,600	316	....	1,958	....	79,121	12,346	91,467	....	....	....	91,467
FUNKLEY	986	....	205	....	247	....	....	....	....	....	....	1,438	....	1,438	....	....	....	1,438
GARFIELD	16,809	....	17,263	372	5,558	240	....	900	....	317	3,300	44,759	8,013	52,772	2,000	....	....	54,772
GARRISON	13,218	....	34,224	150	18,281	....	....	....	....	2,830	292	68,995	116,489	185,484	6,199	....	3,000	194,683
GARY	23,014	11,550	5,652	....	10,620	....	....	4,334	....	14,783	....	69,953	23,707	93,660	....	....	31,717	125,377
GAYLORD	119,866	88,648	15,485	3,418	80,944	48,547	6,542	68,239	....	194,679	307,114	933,482	401,183	1,334,665	214,000	....	139,650	1,688,315
GEM LAKE	13,133	30,765	11,627	4,495	3,587	512	....	....	....	164	....	64,283	1,243	65,526	....	....	....	65,526
GENEVA	11,981	....	1,469	....	18,575	7,969	....	....	....	23,173	1,364	64,531	19,251	83,782	10,000	4,000	....	97,782
GENOLA	4,853	....	2,156	477	2,338	....	....	486	....	....	....	10,310	671	10,981	....	....	....	10,981
GEORGETOWN	19,078	....	1,800	....	2,650	....	....	....	....	5,763	....	29,291	....	29,291	....	....	....	29,291
GHEAT	14,970	8,300	7,033	....	10,736	....	....	....	....	793	....	41,832	10,444	52,276	....	2,085	9,862	64,223
GIBBON	22,541	35,111	21,349	360	87,421	4,205	....	9,804	....	33,821	29,365	243,977	23,860	267,837	30,000	....	....	297,837
GILMAN	11,570	....	1,470	....	3,238	....	....	21,871	....	....	....	38,149	56,657	94,806	....	....	35,000	129,806
GLENVILLE	27,537	29,879	13,534	....	25,211	41	....	543	....	....	43,739	140,484	53,797	194,281	49,000	116	16,984	260,381
GLYNDON	32,370	38,399	86,762	2,812	43,292	39,466	....	11,007	....	22,210	49,332	325,650	4,275	329,925	26,500	....	....	356,425
GOODHUE	24,776	43,281	15,596	....	37,912	9,432	....	21,453	....	43,379	13,718	209,547	6,158	215,705	55,555	....	53,752	325,012
GOODRIDGE	10,096	....	337	....	10,037	4,357	....	....	....	8,383	....	33,210	113,008	146,218	....	2,329	9,311	157,858
GRACEVILLE	14,909	70,046	6,221	....	61,081	....	7,476	....	....	19,204	48,800	227,737	....	227,737	32,000	8,000	....	267,737
GRAND HEADOW	31,905	27,928	8,193	1,269	42,971	600	11,322	5,347	....	7,754	41,805	179,094	237,651	416,745	282,057	....	298,451	997,253
GREEN ISLE	10,537	10,545	8,095	43	33,585	....	....	2,945	....	16,257	1,600	83,607	46,781	130,388	10,000	....	1,642	142,030
GREENFIELD	102,055	....	22,960	5,206	146,203	....	....	....	....	24,211	21,212	321,847	44,693	366,540	45,000	....	56,488	468,028
GREENWALD	4,370	592	1,863	....	8,543	350	....	....	....	....	....	15,718	7,036	22,754	....	....	....	22,754
GREY EAGLE	22,124	13,895	15,269	102	29,754	236	....	606	....	8,902	19,401	110,289	1,558	111,847	233,131	1,150	6,550	352,678
GRYGLA	22,957	74	4,346	....	11,356	11,737	....	1,000	....	55,043	14,950	121,463	9,823	131,286	11,000	10,994	3,236	156,516
GULLY	3,289	....	745	....	3,549	3,780	....	80	....	4,348	....	15,791	7,425	23,216	....	....	....	23,216
HACKENSACK	6,271	10,202	10,365	....	17,559	....	....	17,288	....	31,857	....	93,542	5,000	98,542	....	....	....	98,542
HADLEY	2,996	....	490	....	6,606	....	....	361	....	2,371	....	12,824	....	12,824	....	2,500	....	15,324
HALHA	2,710	....	150	....	2,687	....	....	200	....	1,000	....	6,747	....	6,747	....	....	....	6,747
HAMBURG	54,080	8,552	28,704	967	14,552	....	....	6,490	....	13,505	23,898	150,748	271,183	421,931	418,430	....	....	840,361
HAMMOND	7,024	....	881	....	3,873	....	....	....	....	....	2,550	14,328	....	14,328	3,000	....	....	17,328
HAMPTON	16,361	....	4,639	604	6,584	436	....	2,316	....	1,151	....	32,091	....	32,091	....	....	....	32,091
HANCOCK	36,134	45,197	16,230	....	54,726	32,952	7,752	4,433	....	4,104	15,103	216,631	38,734	255,365	30,200	....	120,252	405,817
HANLEY FALLS	18,254	1,871	10,317	10	25,125	....	....	3,497	....	10,443	17,841	87,358	16,771	104,129	15,000	....	....	119,129
HANSKA	18,400	15,361	3,700	....	43,266	6,438	2,439	9,229	....	20,336	21,272	140,441	41,756	182,197	5,000	13,000	4,444	204,641
HARDING	1,807	....	....	....	1,419	25	....	264	....	1,877	....	5,392	180	5,572	....	....	....	5,572
HARDWICK	15,629	2,441	7,907	....	8,298	....	....	1,632	....	4,974	....	40,881	32,476	73,357	....	....	....	73,357
HARRIS	25,089	8,647	12,535	....	11,824	4,496	....	6,894	....	12,843	....	82,328	34,507	116,835	....	....	....	116,835
HARTLAND	8,498	....	8,302	....	19,167	....	....	6,272	....	33,046	5,279	80,564	....	80,564	10,000	....	23,673	114,237
HATFIELD	2,827	1,544	381	952	2,755	105	....	90	....	98	....	8,752	....	8,752	....	1,410	....	10,162
HAWLEY	59,725	91,602	22,517	2,785	134,979	....	4,217	26,023	42,431	32,155	113,683	530,117	129,920	660,037	118,406	....	103,691	882,134
HAYFIELD	97,504	49,691	28,571	302	128,037	1,877	....	42,026	....	46,245	68,289	462,542	22,911	485,453	85,187	....	2,002	572,642
HAYWARD	16,864	....	7,726	19	8,353	....	....	....	....	....	11,709	47,444	28,495	75,939	5,000	19,401	7,604	107,944
HAZEL RUN	2,378	....	....	....	3,274	....	100	503	....	1,995	....	8,250	....	8,250	....	....	....	8,250
HEIDELBERG	1,847	....	....	....	859	809	....	....	....	1,093	40	4,648	....	4,648	....	....	....	4,648
HENDRICKS	96,118	29,326	15,318	100	38,345	20,700	983	7,176	....	....	5,232	213,298	19,875	233,173	11,000	....	....	244,173
HENDRUM	17,697	....	4,196	89	33,173	....	....	806	....	1,975	5,651	63,587	6,586	70,173	3,000	6,000	....	79,173
HENNING	78,235	53,867	20,409	....	51,212	1,100	....	3,435	6,073	35,300	2,917	252,548	21,597	274,145	....	....	....	274,145
HENRIETTE	4,558	....	210	....	3,568	....	....	175	....	58	....	8,569	....	8,569	....	....	....	8,569

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUE RECEIPTS											OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES			
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES		BORROWING	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS
HERON LAKE	755	1,681,672	111,091	78,794	....	1,607	....	131,625	3,778	135,403	10,557	1,617	6,593	30,538	265,109	....	33,932	....	299,041
HEWITT	276	496,870	40,269	21,412	515	2,080	....	24,303	....	24,303	....	....	3,375	9,440	61,125	....	....	....	61,125
HILL CITY	463	2,832,340	122,822	84,214	47,044	7,512	87,069	311,081	787	398,937	24,141	1,315	11,111	56,931	631,205	300,077	....	160,496	1,091,778
HILLMAN	53	96,101	500	359	....	747	....	1,871	....	1,871	....	....	....	14	2,991	....	....	....	2,991
HILLS	603	1,666,604	65,014	47,650	3,904	239	....	87,129	....	87,129	11,360	....	11,356	4,526	166,164	....	....	....	166,164
HITTERDAL	232	551,033	27,792	20,850	833	125	....	40,767	....	40,767	8,556	....	4,692	20,093	95,916	....	50,000	....	145,916
HOFFMAN	683	1,770,947	57,500	42,288	5,468	1,410	....	83,422	1,000	84,422	50,995	482	14,854	10,481	210,400	....	....	71,984	282,384
HOKAH	748	1,295,260	93,716	76,964	16,527	2,618	....	156,482	....	156,482	14,013	1,442	26,426	10,195	304,667	....	....	301,538	606,205
HOLLAND	201	459,656	22,666	15,518	....	1,603	....	35,745	....	35,745	3,686	12	7,294	14,909	78,767	....	....	....	78,767
HOLLANDALE	271	1,075,754	33,089	19,110	23,651	753	....	36,028	....	36,028	10,650	....	8,759	11,967	110,918	....	150,000	3,065	263,983
HOLLOWAY	124	435,151	14,499	7,280	....	22	....	14,850	....	14,850	13,796	....	2,824	4,347	43,119	....	20,706	....	63,825
HOLT	89	118,497	3,001	2,226	....	....	....	7,173	....	7,173	3,021	....	283	340	13,043	....	....	....	13,043
HUMBOLDT	102	310,902	5,400	6,931	....	216	....	5,488	....	5,488	130	....	....	230	12,995	....	....	....	12,995
IHLEN	117	173,504	7,218	2,762	....	1,924	....	11,717	....	11,717	1,161	12	2,270	1,182	21,028	....	....	....	21,028
IONA	248	518,243	22,573	15,622	....	1,675	....	28,124	....	28,124	....	....	2,148	201	47,770	....	....	....	47,770
IRON JUNCTION	112	310,620	2,798	1,763	....	....	....	4,207	100	4,307	175	....	368	445	7,058	....	127	....	7,185
ISLAND VIEW	108	1,664,548	14,858	13,268	....	3,823	....	2,957	....	2,957	166	....	2,153	656	23,023	300	....	....	23,323
ISLE	553	2,830,703	55,674	40,738	58,631	1,269	189,702	92,399	....	282,101	24,341	1,402	17,215	6,845	432,542	1,287,801	25,000	77,647	1,822,990
JASPER	645	1,532,089	44,195	32,670	1,877	415	....	113,283	....	113,283	2,439	282	2,115	25,202	178,283	....	....	....	178,283
JEFFERS	440	902,005	46,165	40,168	1,570	2,775	....	69,875	....	69,875	19,313	....	20,237	18,965	172,903	....	....	48,025	220,928
JOHNSON	48	102,468	3,700	1,513	....	775	....	2,684	....	2,684	....	....	1,247	....	6,219	....	....	....	6,219
KANDIYOHI	528	1,485,330	43,363	29,000	15,602	1,294	....	46,142	....	46,142	29,385	120	20,527	21,277	163,347	....	40,000	25,200	228,547
KEEWATIN	1,366	1,703,837	250,001	159,816	....	2,730	....	473,933	....	473,933	7,021	3,847	3,663	27,653	678,663	....	....	18,300	696,963
KELLIHER	334	590,127	15,195	10,660	16,190	309	....	25,663	20,000	45,663	13,916	1,898	12,626	29,333	130,595	....	9,812	....	140,407
KELLOGG	421	1,009,883	46,278	30,050	....	938	....	51,564	1,350	52,914	18,987	860	3,188	7,870	114,807	....	3,000	1,591	119,398
KENNETH	98	207,284	6,105	4,929	....	1,101	....	6,107	....	6,107	50	....	2,171	1,900	16,258	....	....	....	16,258
KENSINGTON	320	610,351	32,804	21,471	2,340	93	....	38,357	....	38,357	18,830	313	1,295	2,879	85,578	....	....	6,070	91,648
KENT	120	213,367	8,759	6,771	....	310	....	14,721	....	14,721	850	....	1,839	300	24,791	....	....	....	24,791
KERRICK	59	204,389	2,179	1,564	....	....	....	6,451	....	6,451	....	....	199	94	8,308	....	....	....	8,308
KIESTER	621	1,656,693	104,267	77,857	....	1,072	....	125,252	....	125,252	1,430	659	65	6,940	213,275	....	....	3,175	216,450
KILKENNY	178	262,087	15,000	9,916	200	2,877	....	29,462	....	29,462	7,400	....	....	3,247	53,102	....	....	83,000	136,102
KINBRAE	36	104,093	2,501	2,021	....	512	....	1,114	....	1,114	....	....	9	....	3,656	....	....	....	3,656
KINGSTON	136	277,895	3,700	2,272	....	251	....	3,145	....	3,145	4	....	62	32	5,766	....	....	....	5,766
KINNEY	250	686,502	90,349	83,846	....	412	....	104,913	....	104,913	1,151	91	13,620	2,225	206,258	....	....	....	206,258
LA PRAIRIE	471	2,257,992	80,615	43,784	10,617	2,520	....	57,949	....	57,949	1,541	....	24,678	22,456	163,545	....	57,944	....	221,489
LAKE BENTON	813	1,879,117	145,030	102,400	31,990	1,569	....	181,443	....	181,443	9,353	102	26,745	8,389	361,991	....	....	5,842	367,833
LAKE BRONSON	295	596,210	37,150	24,264	9,993	3,235	....	47,294	....	47,294	1,625	113	12,130	26,012	124,666	....	....	....	124,666
LAKE HENRY	103	236,142	5,577	3,971	....	2,385	....	6,762	....	6,762	17,773	....	480	2,220	33,591	....	....	....	33,591
LAKE LILLIAN	304	904,331	37,986	27,053	26,581	572	....	44,004	....	44,004	12,841	747	5,891	17,794	135,483	....	....	....	135,483
LAKE ST. CROIX BEACH	1,179	6,132,093	60,778	71,120	....	2,129	....	44,046	....	44,046	24,694	7,074	3,397	....	152,460	....	....	....	152,460
LAKELAND	2,109	12,962,539	142,201	115,554	....	3,895	....	63,145	....	63,145	6,061	3,226	4,661	3,482	200,024	....	....	....	200,024
LAKELAND SHORES	188	2,121,533	22,339	16,572	3,095	1,190	....	5,787	....	5,787	....	313	....	60	27,017	....	....	....	27,017
LANCASTER	383	692,722	24,752	12,789	20,630	949	....	60,285	....	60,285	7,043	....	5,354	5,377	112,427	....	10,000	3,000	125,427
LANDFALL	635	4,750,236	21,833	34,445	....	1,442	....	52,199	....	52,199	....	2,236	500	898	91,720	....	....	....	91,720
LAPORTE	163	350,360	2,326	1,600	....	4,433	....	5,525	....	5,525	2,306	....	759	449	15,072	....	....	....	15,072
LASTRUP	153	350,766	5,200	3,133	....	2,112	....	5,375	....	5,375	3,706	....	508	339	15,173	....	....	....	15,173
LAUDERDALE	2,307	15,824,947	192,660	173,115	26,325	8,030	....	106,286	767	107,053	5,478	9,174	43,358	23,700	396,233	....	....	....	396,233
LENGBY	127	174,848	15,580	9,488	....	3,929	....	25,568	....	25,568	3,408	220	1,015	11,587	55,215	....	....	....	55,215

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											OTHER USES					TOTAL EXPENDITURES & OTHER USES	
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION	TRANSFERS		GOVERNMENTAL FUNDS
HERON LAKE	28,569	44,455	16,241	....	79,460	....	4,288	882	....	31,502	15,152	220,549	41,891	262,440	23,600	....	....	286,040
HEWITT	17,313	1,435	2,725	....	10,267	381	....	1,178	....	6,350	5,535	45,184	....	45,184	7,000	....	....	52,184
HILL CITY	53,510	29,895	18,970	....	20,082	....	....	23,579	3,448	150,409	19,976	319,869	426,850	746,719	31,568	15,019	160,496	953,802
HILLMAN	2,610	....	....	....	1,673	....	....	156	....	....	....	4,439	928	5,367	....	....	....	5,367
HILLS	26,905	10,465	18,221	....	21,119	....	....	7,958	....	....	3,290	87,958	12,175	100,133	20,813	11,870	....	132,816
HITTERDAL	14,449	6,355	16,099	....	17,801	....	....	749	....	....	....	55,453	130,683	186,136	....	....	....	186,136
HOFFMAN	12,054	30,289	17,580	....	38,561	32,482	....	11,475	....	....	10,700	153,141	5,506	158,647	35,000	7,532	71,984	273,163
HOKAH	47,093	31,479	10,339	232	53,261	24,047	3,930	12,873	....	....	23,150	206,404	25,683	232,087	11,000	6,200	301,538	550,825
HOLLAND	13,136	3,919	2,954	....	20,026	3,170	....	3,510	....	10,527	....	57,242	5,204	62,446	....	....	....	62,446
HOLLANDALE	13,404	....	16,300	....	12,494	2	....	2,298	....	15,667	8,145	68,310	16,951	85,261	193,285	....	3,065	281,611
HOLLOWAY	19,363	717	6,935	....	6,640	7,514	....	6,469	....	392	....	48,030	5,104	53,134	....	....	....	53,134
HOLT	12,852	....	306	....	2,252	2,859	....	391	....	....	....	18,660	....	18,660	....	....	....	18,660
HUMBOLDT	5,060	....	....	....	3,024	....	....	435	....	230	....	8,749	1,188	9,937	....	....	....	9,937
IHLEN	1,874	1,870	900	....	3,050	....	....	1,067	....	3,601	....	12,362	....	12,362	....	....	....	12,362
IONA	8,533	930	750	....	16,650	150	....	814	....	3,992	....	31,819	550	32,369	....	....	....	32,369
IRON JUNCTION	3,904	....	1,000	....	925	....	....	....	....	295	....	6,124	....	6,124	....	172	....	6,296
ISLAND VIEW	18,533	5,750	1,505	....	9,154	....	....	....	....	155	74	35,171	900	36,071	426	....	....	36,497
ISLE	30,212	41,538	20,241	....	33,610	8,985	3,084	2,035	1,064	42,280	45,209	228,258	412,601	640,859	851,000	....	77,647	1,569,506
JASPER	57,887	19,329	13,553	....	58,888	....	....	7,238	....	4,554	....	161,449	12,218	173,667	....	....	....	173,667
JEFFERS	36,514	5,469	6,426	....	47,744	5,780	....	2,360	....	12,935	10,179	127,407	31,701	159,108	30,000	....	48,025	237,133
JOHNSON	1,313	....	119	....	2,851	....	....	....	....	1,089	....	5,372	....	5,372	....	....	....	5,372
KANDIYOHI	37,586	....	34,473	....	5,082	....	....	3,958	....	18,440	8,987	108,526	72,821	181,347	30,000	....	25,200	236,547
KEEWATIN	100,670	98,922	20,296	3,049	133,644	....	18,824	16,521	....	118,379	....	510,305	116,674	626,979	....	....	18,300	645,279
KELLIHER	13,560	7,740	11,549	....	14,142	....	....	2,325	....	14,465	8,739	72,520	38,836	111,356	11,000	....	....	122,356
KELLOGG	26,106	18,332	24,806	....	19,768	....	....	1,935	....	....	....	90,947	5,206	96,153	....	6,250	1,591	103,994
KENNETH	1,742	778	8,712	....	4,093	....	....	537	....	18,904	....	34,766	2,000	36,766	....	....	....	36,766
KENSINGTON	7,019	....	20,485	....	12,957	341	....	....	....	11,650	....	52,452	5,333	57,785	2,000	....	6,070	65,855
KENT	10,556	....	300	....	2,807	....	....	224	....	....	....	13,887	....	13,887	....	....	....	13,887
KERRICK	3,597	....	1,443	....	3,517	....	....	243	....	....	....	8,800	....	8,800	....	....	....	8,800
KIESTER	20,897	23,129	6,713	2,007	45,614	23	1,015	3,570	....	2,799	....	105,767	90,104	195,871	....	....	3,175	199,046
KILKENNY	3,779	2,854	11,952	....	573	20	1,056	....	....	5,019	....	25,253	9,506	34,759	....	....	83,000	117,759
KINBRAE	1,178	....	80	....	1,547	271	....	....	....	149	....	3,225	....	3,225	....	....	....	3,225
KINGSTON	1,781	....	700	....	2,009	321	....	116	....	321	....	5,248	....	5,248	....	....	....	5,248
KINNEY	29,554	14,327	4,785	542	53,741	....	17,813	2,641	....	24,115	....	147,518	52,098	199,616	....	....	....	199,616
LA PRAIRIE	69,321	1,216	4,516	....	9,081	....	....	3,459	....	700	....	88,293	32,945	121,238	....	939	....	122,177
LAKE BENTON	38,146	32,254	13,108	197	44,161	....	8,634	2,376	....	28,388	47,311	214,575	55,564	270,139	25,000	....	5,842	300,981
LAKE BRONSON	9,414	....	4,890	....	17,229	....	....	10,568	....	22,155	5,700	69,956	73,394	143,350	6,000	....	....	149,350
LAKE HENRY	1,080	108	6,878	....	1,664	1,200	....	....	....	6,963	....	17,893	14,026	31,919	....	....	....	31,919
LAKE LILLIAN	34,288	18,804	21,704	....	14,197	....	558	2,864	....	....	14,949	107,364	....	107,364	35,000	....	....	142,364
LAKE ST. CROIX BEACH	63,518	14,504	14,618	1,014	20,703	1,159	....	13,127	....	1,800	10	130,453	4,848	135,301	....	....	....	135,301
LAKELAND	72,244	23,884	28,482	8,383	56,068	2,875	....	5,566	....	11,165	2,637	211,304	377	211,681	11,000	....	....	222,681
LAKELAND SHORES	8,111	2,779	3,702	610	5,323	146	....	....	....	2,488	....	23,159	105	23,264	....	....	....	23,264
LANCASTER	13,202	....	12,292	....	37,171	1,086	....	....	....	13,232	22,535	99,518	12,727	112,245	20,029	3,000	....	135,274
LANDFALL	33,816	68,967	13,560	....	496	....	....	15,898	....	18,181	....	150,918	....	150,918	....	....	....	150,918
LAPORTE	7,221	....	677	....	3,268	30	....	....	....	....	....	11,196	....	11,196	....	....	....	11,196
LASTRUP	3,281	....	330	925	3,344	....	....	4,089	....	....	....	11,969	....	11,969	....	....	....	11,969
LAUDERDALE	122,608	91,619	24,162	19,428	20,787	4,088	4,531	11,665	116,707	415,595	217,386	632,981	30,000	662,981
LENGBY	19,147	13,252	1,279	109	3,608	3,860	861	849	42,965	926	43,891	43,891

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TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	TAX		REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES		
		TOTAL TAXABLE VALUATION	LEVY COLLECT. 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		TRANSFER FUNDS	GOVERNMENTAL FUNDS
LEONARD	40	86,546	1,039	730	....	1,448	....	1,657	....	1,657	106	....	1,338	803	6,082	....	....	....	6,082
LEONIDAS	81	224,991	20,563	26,253	....	....	....	42,913	....	42,913	852	....	21,684	734	92,436	....	....	....	92,436
LESTER PRAIRIE	1,190	4,202,313	226,803	144,981	131,893	7,478	....	202,629	....	202,629	16,016	2,136	20,780	14,651	540,564	525,572	....	28,200	1,094,336
LEWISTON	1,243	4,813,119	133,935	73,389	31,045	5,726	....	123,595	....	123,595	14,011	2,677	8,688	7,472	266,603	....	20,853	8,880	296,336
LILYDALE	575	9,437,948	65,542	54,912	10,733	10,093	....	9,640	....	9,640	....	2,463	14,879	1,599	104,319	....	....	....	104,319
LINDSTROM	2,346	12,551,856	278,588	212,524	353,577	27,789	....	201,284	....	201,284	31,130	19,844	48,842	61,851	956,841	299,990	88,000	....	1,344,831
LISMORE	259	406,712	35,368	24,100	....	57	....	51,311	....	51,311	10,147	....	7,034	2,332	94,981	....	....	....	94,981
LITTLEFORK	765	1,165,140	46,523	34,742	22,501	3,159	1,205	88,723	....	89,928	31,437	212	30,795	12,326	225,100	....	118,300	2,625	346,025
LONG BEACH	228	1,356,686	10,080	7,969	....	9,130	....	4,169	....	4,169	8	....	3,564	3,715	28,555	....	....	....	28,555
LONGVILLE	204	1,627,622	30,000	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
LONSDALE	1,319	3,925,001	241,996	131,879	129,003	2,395	....	146,993	....	146,993	111,159	2,305	10,007	4,529	538,270	....	17,500	....	555,770
LORETTO	345	2,616,055	39,718	36,266	1,965	12,134	1,996	44,568	....	46,564	4,015	4,464	4,612	8,207	118,227	....	....	....	118,227
LOUISBURG	61	230,693	4,000	3,582	....	29	....	3,222	....	3,222	528	....	....	200	7,561	....	....	....	7,561
LOWRY	275	664,418	48,609	32,060	....	15	11,813	50,406	....	62,219	8,068	48	....	1,517	103,927	....	....	3,500	107,427
LUCAN	251	566,408	37,910	24,966	10,669	1,163	....	53,016	....	53,016	47,416	....	6,078	8,435	151,743	....	7,744	9,155	168,642
LYLE	564	1,077,949	80,434	52,152	26,335	370	162,218	84,754	4,602	251,574	3,823	283	4,153	....	338,690	....	8,000	....	346,690
MABEL	846	1,880,063	132,889	82,218	13,458	1,830	....	188,341	3,541	191,882	47,313	2,449	13,549	13,529	366,228	329,054	97,591	194	793,067
MAGNOLIA	229	709,880	17,152	11,583	5,681	....	....	12,417	....	12,417	5,946	66	18,695	1,103	55,491	....	....	....	55,491
MAHONMEN	1,285	3,504,568	174,352	84,687	120,061	1,958	....	256,512	....	256,512	69,577	....	6,091	25,561	564,447	1,571,570	....	120,538	2,256,555
MANCHESTER	84	176,584	2,744	1,520	....	1,431	....	5,867	....	5,867	....	....	1,268	1,125	11,211	....	....	....	11,211
MANHATTAN BEACH	59	746,770	2,000	1,762	....	1,654	....	329	....	329	1,145	....	3,182	....	8,072	....	....	....	8,072
MAPLE LAKE	1,196	5,795,091	164,511	113,867	140,018	11,593	....	177,589	....	177,589	36,120	50	29,977	13,523	522,737	....	65,000	109,893	697,630
MAPLEVIEW	232	210,861	21,002	13,495	....	116	....	56,389	....	56,389	1,843	4,273	1,842	9,392	87,350	....	4,426	2,500	94,276
MARBLE	734	1,125,819	174,341	71,226	....	881	121,327	407,971	97,299	626,597	2,550	903	41,313	47,732	791,202	....	....	161,225	952,427
MARIETTA	214	369,904	26,999	17,327	21,727	1,111	....	65,648	....	65,648	10,874	....	8,052	3,622	128,361	....	....	4,032	132,393
MARINE ON ST. CROIX	552	5,349,187	94,731	77,329	....	5,336	....	44,740	327	45,067	30,982	375	6,779	24,253	190,121	....	....	82,359	272,480
MAYER	396	1,786,663	66,331	45,517	19,661	8,722	....	57,832	628	58,460	33,575	420	12,140	16,606	195,101	10,000	....	10,000	215,101
MAYNARD	463	944,582	52,769	30,548	....	399	....	100,385	2,568	102,953	33,848	....	12,139	9,750	189,637	....	30,000	41,855	261,492
MC GRATH	75	118,188	1,500	890	....	1,112	....	3,405	....	3,405	1,264	....	1,044	7,857	15,572	....	....	....	15,572
MC GREGOR	371	1,041,943	65,000	46,171	1,836	5,911	8,580	103,938	10,289	122,807	49,039	4,271	5,904	105,442	341,381	....	....	9,976	351,357
MC INTOSH	703	1,297,143	77,686	57,371	25,300	1,790	....	105,582	....	105,582	33,169	1,507	19,800	52,801	297,320	....	....	14,629	311,949
MC KINLEY	155	252,097	26,700	41,962	....	....	....	88,199	....	88,199	266	63	16,871	854	148,215	....	....	2,680	150,895
MEADOWLANDS	93	178,835	21,269	19,886	....	938	....	14,013	....	14,013	8,540	....	2,495	1,223	47,095	....	1,375	....	48,470
MEIRE GROVE	133	391,367	14,626	11,297	....	810	....	10,257	....	10,257	2,139	....	806	399	25,708	....	....	....	25,708
MENDOTA	219	1,600,190	49,571	FAILED TO REPORT IN TIME FOR THIS PUBLICATION															
MENTOR	206	415,804	12,000	10,368	....	161	....	15,593	4,100	19,693	23,475	....	8,409	6,581	68,687	....	40,000	....	108,687
MIDDLE RIVER	324	663,530	5,117	4,430	....	1,883	....	30,851	1,150	32,001	2,900	1,267	7,128	22,259	71,868	....	....	....	71,868
MIESVILLE	179	1,127,357	5,313	4,676	....	2,598	....	7,158	....	7,158	10,732	....	1,671	1,866	28,701	....	....	....	28,701
MILLERVILLE	124	286,013	550	363	....	20	....	3,095	....	3,095	9,381	....	151	3,333	16,343	....	26,500	....	42,843
MILLVILLE	204	545,342	6,000	4,163	....	4,266	....	6,438	1,350	7,788	35	....	434	109	16,795	....	....	....	16,795
MILROY	282	679,594	52,220	38,797	11,434	2,334	....	37,853	....	37,853	18,556	146	16,344	5,471	130,935	160,000	....	147,919	438,854
MINNEISKA	123	444,204	7,470	4,867	....	912	....	7,657	....	7,657	....	....	746	2,844	17,026	....	....	....	17,026
MINNESOTA CITY	270	668,287	31,328	19,861	....	2,318	....	20,820	....	20,820	1,162	....	3,352	1,734	49,247	....	....	....	49,247
MINNETONKA BEACH	596	12,368,729	219,531	203,149	8,084	18,937	....	63,237	6,428	69,665	7,600	12,852	22,495	1,767	344,549	....	41,139	....	385,688
MIZPAH	104	121,866	2,200	1,423	....	724	....	2,714	....	2,714	190	31	761	3,070	8,913	....	....	....	8,913
MONTROSE	979	2,631,598	142,027	112,623	72,478	14,247	....	118,997	....	118,997	9,450	....	46,983	31,368	406,146	73,113	51,870	878	532,007
MOOSE LAKE	1,352	3,920,649	175,488	143,300	2,527	2,827	31,797	170,765	....	202,562	87,885	2,841	393	113,852	556,187	....	64,231	....	620,418
MORGAN	957	2,602,921	252,796	150,063	9,921	926	....	246,566	10,000	256,566	38,765	2,514	11,752	30,891	501,398	....	40,000	10,240	551,638

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES			
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS				DEBT REDEMPTION	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS				
LEONARD	2,192	....	130	....	2,294	251	....	59	....	997	....	5,923	....	5,923	....	....	....	5,923
LEONIDAS	8,363	50	2,400	8	4,068	1,476	....	2,061	....	898	....	19,324	18,875	38,199	....	....	....	38,199
LESTER PRAIRIE	119,162	62,199	17,136	115	104,627	232	....	58,312	....	....	6,600	368,383	411,040	779,423	20,000	....	28,200	827,623
LEWISTON	37,233	41,550	12,218	346	107,736	....	....	16,354	....	11,283	22,379	249,099	12,274	261,373	42,500	....	8,880	312,753
LILYDALE	32,540	76,931	20,296	12,840	2,117	....	....	....	....	....	7,451	152,175	....	152,175	25,000	....	....	177,175
LINDSTROM	82,893	111,585	40,540	15,398	141,923	....	2,672	47,108	....	15,875	116,869	574,863	424,374	999,237	126,400	....	....	1,125,637
LISHORE	11,597	....	3,970	....	15,252	....	....	3,062	....	11,428	....	45,309	13,568	58,877	....	....	....	58,877
LITTLEFORK	82,444	36,248	1,967	250	63,132	....	....	24,636	15	5,247	39,732	253,671	....	253,671	56,000	16,900	2,625	329,196
LONG BEACH	5,824	....	....	....	15,202	....	....	2,926	....	1,000	....	24,952	5,085	30,037	....	....	....	30,037
LONGVILLE	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																				
LONSDALE	36,714	57,817	47,354	547	80,512	36,236	....	14,941	....	....	68,772	342,893	120,909	463,802	140,000	....	....	603,802
LORETTO	27,306	17,161	10,798	6,984	28,137	147	....	7,477	....	1,665	2,408	102,083	....	102,083	10,000	....	....	112,083
LOUISBURG	5,015	....	286	....	....	455	....	225	....	....	....	....	....	5,981	....	....	....	5,981
LOWRY	5,527	3,112	17,815	....	19,324	....	....	1,526	....	14,258	3,250	64,812	15,192	80,004	6,000	18,813	3,500	108,317
LUCAN	23,466	741	19,652	50	29,684	3,913	....	7,544	....	11,547	10,600	107,197	54,195	161,392	15,000	4,000	9,155	189,547	
LYLE	16,135	70	4,824	67	24,549	....	....	1,635	....	88,490	38,157	173,927	127,729	301,656	41,854	....	....	343,510
MABEL	48,768	73,103	17,423	....	70,909	31,273	6,247	24,282	....	9,336	38,103	319,444	44,357	363,801	379,594	....	194	743,589
MAGNOLIA	6,108	4,095	5,902	....	4,724	....	....	....	....	3,637	6,152	30,618	9,351	39,969	6,275	....	....	46,244
MAHONEN	74,699	55,421	34,025	352	62,376	13,943	8,728	8,132	....	110,477	....	368,153	21,797	389,950	1,775,298	....	120,538	2,285,786
MANCHESTER	4,063	....	2,294	....	2,277	110	....	576	....	....	....	9,320	771	10,091	....	....	....	10,091
MANHATTAN BEACH	2,614	....	1,055	192	966	....	....	....	....	....	....	4,827	....	4,827	....	....	....	4,827
MAPLE LAKE	80,980	60,580	34,854	835	103,282	26,653	....	2,857	....	83,651	69,573	463,265	232,759	696,024	89,000	....	109,893	894,917
MAPLEVIEW	18,010	11,047	7,809	....	8,902	2,189	....	5,744	....	11,950	....	65,651	14,697	80,348	....	4,400	2,500	87,248
MARBLE	80,399	46,020	18,397	833	88,600	12,600	10,723	8,935	....	146,733	37,745	450,985	69,997	520,982	1,065,000	....	161,225	1,747,207	
MARIETTA	20,062	2,590	8,918	1,271	10,600	9,567	....	1,555	....	....	10,600	65,163	40,933	106,096	4,000	....	4,032	114,128
MARINE ON ST. CROIX	43,664	8,299	15,773	3,533	36,781	....	4,611	3,305	....	5,617	....	121,583	54,344	175,927	....	10,071	82,359	268,357
MAYER	43,499	5,856	19,567	5,960	17,640	13,994	....	....	....	....	7,414	113,930	100,093	214,023	60,000	....	10,000	284,023
HAYNARD	43,454	1,436	16,555	....	34,007	18,747	1,914	620	....	3,884	....	120,617	39,843	160,460	....	16,500	41,855	218,815
MC GRATH	5,368	100	4,792	....	2,713	40	....	1,057	....	50	....	14,120	....	14,120	....	....	....	14,120
MC GREGOR	21,664	76,242	25,079	....	38,460	....	1,032	780	1,619	24,448	10,287	199,611	86,406	286,017	20,418	....	9,976	316,411
MC INTOSH	69,714	31,210	12,807	....	44,781	....	6,773	11,613	....	13,785	18,447	209,130	47,555	256,685	111,945	8,817	14,629	392,076
MC KINLEY	37,359	....	1,658	737	20,906	6,608	2,678	586	....	12,691	....	83,223	20,223	103,446	....	....	2,680	106,126
MEADOWLANDS	17,585	....	1,589	....	7,839	....	....	3,689	....	....	....	30,702	1,554	32,256	....	....	....	32,256
MEIRE GROVE	5,886	261	618	....	2,676	32	....	....	....	....	....	9,473	3,166	12,639	....	....	....	12,639
MENDOTA	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																				
MENTOR	17,202	17,280	28,000	....	13,717	....	....	1,475	....	....	....	77,674	3,793	81,467	....	....	....	81,467
MIDDLE RIVER	9,387	694	7,997	....	18,125	....	....	238	....	2,931	6,213	45,585	85,069	130,654	....	....	....	130,654
MIESVILLE	11,269	....	13,383	....	3,258	....	....	745	....	....	....	28,655	....	28,655	....	....	....	28,655
MILLERVILLE	4,883	....	9,562	....	3,055	....	....	4,285	....	....	538	22,323	16,358	38,681	2,000	....	....	40,681
MILLVILLE	3,472	....	1,484	....	7,051	373	....	610	....	3,725	....	16,715	....	16,715	....	....	....	16,715
MILROY	15,485	1,198	9,219	496	22,004	5,609	....	2,000	....	8,659	10,738	75,408	40,607	116,015	258,750	1,816	147,919	524,500	
MINNEISKA	3,754	....	1,009	....	8,912	98	....	3,043	....	....	....	16,816	....	16,816	....	....	....	16,816
MINNESOTA CITY	6,598	245	1,320	160	6,734	434	....	1,075	....	5,277	....	21,843	....	21,843	....	....	....	21,843
MINNETONKA BEACH	59,928	53,739	22,036	9,201	77,714	25,877	....	3,005	....	2,675	14,690	268,865	25,380	294,245	65,000	....	....	359,245
MIZPAH	5,047	....	....	....	1,322	....	....	....	....	1,826	....	8,195	....	8,195	....	....	....	8,195
MONTROSE	75,447	30,599	21,522	2,591	35,106	....	....	8,368	....	....	78,183	251,816	194,822	446,638	....	....	878	447,516
MOOSE LAKE	149,384	97,662	29,118	3,417	87,488	....	18,703	25,718	....	34,514	22,757	468,761	45,417	514,178	25,872	....	....	540,050
MORGAN	79,102	61,555	27,723	1,477	100,524	17,314	13,158	3,698	....	11,361	27,434	343,346	48,114	391,460	38,255	40,000	10,240	479,955		

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1988
GOVERNMENTAL FUNDS
(Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES				
		TOTAL TAXABLE VALUATION	TAX LEVY 1988	TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES		TOTAL REVENUES	BORROWING	TRANSFERS	ENTERPRISE FUNDS
HORRISTOWN	663	1,895,704	87,820	56,998	18,542	3,450	122,981	122,981	32,234	2,553	8,226	13,716	258,700	16,851	2,407	277,958
MOTLEY	467	1,204,084	44,000	32,069	9,738	4,518	265,000	499,071	764,071	30,768	7,722	39,596	22,915	911,397	621,160	41,772	1,574,329
MYRTLE	75	252,426	4,945	3,340	2,595	6,609	6,609	3,259	17,029	970	17,999
NASHUA	59	422,869	4,300	3,412	1,743	658	61	217	7,228	7,228
NASHWAUK	1,345	1,990,838	314,554	187,372	224	2,951	824,222	942,213	163,033	1,929,468	23,505	1,220	123,920	51,675	2,320,335	1,535,000	174,904	4,030,239
NASSAU	107	308,422	7,165	6,168	628	612	6,305	300	6,605	6,284	593	21,204	21,204
NERSTRAND	223	897,775	32,514	13,896	383	77	....	29,040	....	29,040	13,766	....	666	60,222	....	352	5,928	66,502
NEW AUBURN	339	612,561	25,857	14,817	20,699	4,979	....	32,610	2,662	35,272	908	508	15,507	101,610	37,500	....	400	139,510
NEW GERMANY	377	1,607,770	30,477	55,549	4,135	8,657	....	29,978	8,674	38,652	13,704	627	....	139,708	....	2,200	10,000	151,908
NEW LONDON	913	2,626,669	107,580	114,372	11,806	2,318	....	131,785	6,163	137,948	129,575	3,598	10,805	433,312	....	....	....	433,312
NEW MARKET	308	1,431,683	28,722	26,100	....	2,254	....	25,883	....	25,883	....	....	1,041	80,319	107,500	....	....	187,819
NEW MUNICH	309	704,879	21,001	24,117	....	2,830	....	35,961	....	35,961	336	30	11,911	76,946	....	....	15,000	91,946
NEW TRIER	115	543,389	2,218	2,236	....	5,710	234	4,049	....	4,283	....	....	567	13,498	....	....	....	13,498
NEW YORK MILLS	1,014	2,454,293	169,504	139,628	7,136	1,069	27,990	250,344	....	278,334	32,588	3,957	15,909	509,249	....	50,000	172,886	732,135
NEWFOLDEN	355	744,354	43,156	31,864	....	349	....	59,802	400	60,202	27,957	396	2,089	126,440	....	....	....	126,440
NIELSVILLE	102	226,616	14,500	8,662	....	....	....	16,313	....	16,313	1,538	....	1,226	27,739	....	....	....	27,739
NIMROD	71	195,093	4,000	2,951	....	1,369	....	2,232	....	2,232	....	....	289	7,114	....	....	....	7,114
NORCROSS	78	268,343	17,416	14,375	....	....	....	18,945	....	18,945	....	....	2,760	37,100	....	....	500	37,600
NORTH REDWOOD	202	592,967	29,005	19,728	17,187	5,421	....	12,225	....	12,225	242	....	3,336	58,561	....	....	15,000	73,561
NORTHONE	284	456,743	36,294	34,804	659	153	....	47,702	....	47,702	17,218	7	1,367	139,780	....	5,000	5,595	150,375
NORTHROP	261	826,366	31,906	9,311	3,141	1,375	....	22,890	....	22,890	296	....	7,452	46,305	....	8,000	....	54,305
NORWOOD	1,359	6,665,749	146,708	150,345	37,033	13,619	15,219	200,980	....	216,199	11,416	2,152	12,944	445,073	....	....	10,000	455,073
ODESSA	169	248,802	23,004	15,279	....	2,229	30,000	42,389	....	72,389	4,399	60	3,232	98,720	....	....	....	98,720
ODIN	121	336,429	17,101	12,164	46	12	....	13,551	....	13,551	867	....	1,008	28,651	4,846	2,350	500	36,347
OGEMA	223	259,341	19,064	11,926	14,373	844	....	27,253	....	27,253	2,358	3,624	2,642	65,328	....	17,500	....	82,828
OKABENA	218	484,153	51,867	29,750	6,091	93	....	38,782	405	39,187	3,624	....	246	85,266	260,147	7,000	....	352,413
OKLEE	485	1,423,486	73,381	48,167	301	127	....	78,362	....	78,362	17,719	465	7,475	161,268	....	25,000	18,620	204,888
ONAMIA	652	1,716,174	53,195	40,737	62,914	2,789	87,563	81,407	....	168,970	21,833	97	38,803	428,328	516,658	....	69,665	1,014,651
ORNSBY	158	504,754	13,593	9,869	2,255	2,838	....	11,560	....	11,560	25	....	1,824	30,662	....	....	873	31,535
ORR	241	864,085	33,614	22,536	....	330	....	58,611	....	58,611	47,049	....	21,937	174,269	....	15,000	....	189,269
OSTRANDER	287	890,714	34,839	28,573	357	638	....	26,764	....	26,764	484	1,953	2,862	70,794	....	....	6,017	76,811
OTTERTAIL	282	2,004,104	41,597	35,741	4,706	5,040	....	13,725	....	13,725	13,068	....	4,881	79,346	....	....	....	79,346
PALISADE	144	316,352	10,280	3,810	....	48	200	9,040	2,125	11,365	16,242	....	1,936	41,318	....	29,945	1,019	72,282
PAYNESVILLE	2,234	8,070,251	310,455	239,353	175,748	11,187	69,914	350,805	....	420,719	282,330	8,241	102,558	1,571,972	870,994	25,000	2,862	2,470,828
PEASE	174	503,670	3,000	2,172	....	....	....	7,480	....	7,480	....	....	823	10,666	....	....	....	10,666
PELICAN RAPIDS	1,920	6,454,358	163,630	176,026	97,927	3,029	....	300,312	22,452	322,764	33,553	10,453	56,364	831,983	76,786	42,838	198,491	1,150,098
PEMBERTON	206	670,929	34,695	25,223	690	2,122	....	22,453	658	23,111	7,220	....	4,337	73,504	....	....	15,706	89,210
PENNOCK	437	1,316,289	52,017	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
PERHAM	2,218	8,751,477	258,002	212,292	74,723	4,197	....	432,455	6,741	439,196	39,724	10,831	40,411	1,128,500	720,000	595,000	268,014	2,711,514
PERLEY	150	348,205	6,000	6,966	....	1,112	....	10,553	....	10,553	713	....	1,249	25,311	....	37,259	1,109	63,679
PETERSON	282	596,066	17,695	10,390	....	142	....	20,555	....	20,555	610	501	4,218	46,761	....	....	....	46,761
PIERZ	1,082	3,450,232	68,601	46,757	14,613	7,577	....	110,783	....	110,783	16,963	5,757	9,392	271,910	....	....	....	271,910
PILLAGER	345	707,214	35,618	22,273	....	3,756	258,000	393,147	....	651,147	2,559	555	7,335	721,524	343,997	....	7,100	1,072,621
PINE SPRINGS	470	4,295,381	11,626	10,355	....	1,231	....	2,628	....	2,628	....	2,215	5,212	21,641	....	....	....	21,641
PLATO	347	1,270,758	93,651	65,520	18,260	3,718	....	51,190	....	51,190	6,801	....	13,372	186,205	....	....	12	186,217
PLEASANT LAKE	101	426,240	6,188	4,338	....	1,800	....	2,364	....	2,364	56	....	1,351	9,909	....	....	....	9,909
PLUMMER	318	988,344	69,304	58,077	....	298	....	45,628	....	45,628	17,936	1,129	4,674	138,153	....	11,304	....	149,457
PRINSBURG	616	2,030,784	75,763	44,028	4,317	15	....	85,144	....	85,144	8,445	....	14,901	162,614	....	....	....	162,614

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											OTHER USES						
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION	ENTERPRISE FUNDS	TRANSFERS GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
MORRISTOWN	31,925	29,776	21,828	183	13,725	13,606	....	1,718	....	62,540	18,303	193,604	16,205	209,809	44,000	....	2,407	256,216
MOTLEY	42,664	43,264	19,321	253	41,366	....	....	1,107	....	138,020	50,905	336,900	750,667	1,087,567	781,567	....	41,772	1,910,906
MYRTLE	4,222	....	116	....	3,462	....	....	1,443	....	767	....	10,010	....	10,010	....	....	970	10,980
NASHUA	1,435	....	400	....	1,335	50	....	200	....	960	....	4,380	....	4,380	....	....	....	4,380
NASHWAUK	88,023	97,546	51,544	3,509	120,391	469	....	26,716	....	146,920	70,225	605,343	2,642,428	3,247,771	27,000	....	174,904	3,449,675
NASSAU	6,316	....	937	310	2,982	3,694	....	1,486	....	....	183	15,908	....	15,908	....	....	....	15,908
NERSTRAND	14,584	3,473	4,876	....	7,422	8,536	....	3,910	....	11,143	....	53,944	6,774	60,718	....	4,180	5,928	70,826
NEW AUBURN	13,436	2,100	2,223	....	18,037	10,679	3,735	694	....	6,343	11,852	69,099	53,834	122,933	19,000	....	400	142,333
NEW GERMANY	23,192	5,673	....	1,333	11,082	12,401	....	200	....	15,298	15,227	84,406	17,600	102,006	30,000	5,400	10,000	147,406
NEW LONDON	42,440	56,238	53,991	4,152	57,078	406	5,943	22,776	....	11,182	9,548	263,754	66,797	330,551	63,409	....	....	393,960
NEW MARKET	20,465	....	13,678	....	6,417	....	....	533	....	....	505	41,598	....	41,598	7,000	....	....	48,598
NEW MUNICH	15,050	472	16,535	....	8,712	10,616	....	1,772	....	25	5,850	59,032	....	59,032	5,000	....	15,000	79,032
NEW TRIER	5,087	....	1,893	....	2,068	200	....	290	....	171	....	9,709	712	10,421	....	....	....	10,421
NEW YORK MILLS	86,125	83,128	16,035	....	62,141	10	9,351	32,363	3,839	....	66,998	359,990	110,796	470,786	100,000	30,000	172,886	773,672
NEWFOLDEN	70,538	....	8,994	....	4,806	15,250	....	4,302	....	2,925	....	106,815	3,623	110,438	....	....	....	110,438
NIELSVILLE	13,126	....	....	....	2,906	....	....	320	....	....	2,250	18,602	4,865	23,467	1,000	....	....	24,467
NIMROD	2,198	....	213	....	1,471	2,910	....	1,073	....	....	....	7,865	....	7,865	....	....	....	7,865
NORCROSS	8,484	1,200	1,231	....	5,858	....	....	....	....	177	....	16,950	12,218	29,168	....	....	500	29,668
NORTH REDWOOD	6,185	....	500	40	15,506	25	....	266	....	108	17,227	39,857	....	39,857	15,000	....	15,000	69,857
NORTHOME	33,735	3,609	10,576	....	23,756	....	791	....	2,932	....	1,383	76,782	58,649	135,431	1,000	....	5,595	142,026
NORTHROP	16,390	....	2,817	....	26,474	....	....	332	....	....	1,544	47,557	....	47,557	7,500	....	....	55,057
NORWOOD	70,334	23,426	20,987	8,485	67,599	20	....	7,278	....	1,913	14,267	214,309	14,759	229,068	63,138	....	10,000	302,206
ODESSA	15,909	100	2,175	....	4,294	6,432	....	....	....	33,819	....	62,729	1,420	64,149	....	12,000	....	76,149
ODIN	9,132	....	....	....	6,677	....	....	2,022	....	....	1,057	18,888	....	18,888	7,423	3,500	500	30,311
OGEHA	7,297	25,324	....	....	5,378	56	....	359	....	15,062	6,330	59,806	3,011	62,817	3,100	....	....	65,917
OKABENA	8,576	....	6,489	....	15,418	....	....	673	....	11,038	18,881	61,075	7,733	68,808	270,119	....	....	338,927
OKLEE	36,041	21,303	5,339	....	35,715	....	3,208	5,309	....	18,580	2,458	127,953	33,982	161,935	16,000	....	18,620	196,555
ONAMIA	62,303	37,740	22,631	....	6,953	....	....	1,163	....	38,900	29,362	199,052	202,930	401,982	561,938	....	69,665	1,033,585
ORMSBY	9,965	....	1,669	....	10,449	....	6,060	3,209	....	....	....	31,352	....	31,352	....	....	873	32,225
ORR	44,737	33,923	20,794	135	10,121	225	....	19,621	....	4,071	....	133,627	12,500	146,127	....	....	....	146,127
OSTRANDER	11,188	6,577	2,897	....	13,111	50	....	1,309	....	6,284	2,745	44,161	20,035	64,196	11,400	2,940	6,017	84,553
OTTERTAIL	16,803	....	10,985	....	18,024	1,432	....	869	....	380	....	48,493	....	48,493	....	....	....	48,493
PALISADE	14,543	....	12,195	....	....	....	....	....	....	9,592	....	36,330	31,064	67,394	....	6,914	1,019	75,327
PAYNESVILLE	170,967	168,130	51,894	8,396	103,321	10,978	12,545	32,191	2,821	241,576	153,452	956,271	430,310	1,386,581	153,000	....	2,862	1,542,443
PEASE	2,315	100	1,072	....	10,031	....	....	165	....	....	....	13,683	....	13,683	....	....	....	13,683
PELICAN RAPIDS	64,592	99,252	49,648	3,226	65,639	6,143	832	33,486	13,208	128,024	73,429	537,479	505,806	1,043,285	95,055	....	198,491	1,336,831
PEMBERTON	15,391	....	7,260	....	14,021	....	....	666	....	1,501	911	39,750	6,573	46,323	6,000	....	15,706	68,029
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																		
PERNAH	91,581	181,360	55,728	130	168,185	....	21,993	55,946	19,366	302,756	55,325	952,370	1,069,353	2,021,723	160,735	....	268,014	2,450,472
PERLEY	20,111	....	1,654	....	1,640	....	....	....	....	....	265	23,670	....	23,670	27,608	228	1,109	52,615
PETERSON	20,234	....	302	....	14,558	338	....	1,124	....	....	....	36,556	....	36,556	....	....	....	36,556
PIERZ	41,944	32,786	37,517	1,070	27,294	1,290	3,280	12,105	....	39,471	19,403	216,160	63,660	279,820	25,000	....	....	304,820
PILLAGER	14,803	15,914	1,436	....	12,619	....	....	485	....	7,779	3,704	56,740	979,625	1,036,365	3,396	....	7,100	1,046,861
PINE SPRINGS	6,117	....	3,875	....	5,768	....	....	....	....	1,322	....	17,082	....	17,082	....	....	....	17,082
PLATO	19,523	....	4,205	....	8,397	457	....	2,103	....	13,347	54,740	102,772	17,048	119,820	52,000	....	12	171,832
PLEASANT LAKE	2,921	....	1,215	240	19,276	69	....	....	....	37	....	23,758	....	23,758	....	....	....	23,758
PLUMMER	21,845	17,900	5,379	....	28,058	7,911	....	3,051	....	10,444	11,382	105,970	14,291	120,261	12,644	....	....	132,905
PRINSBURG	30,042	1,957	16,439	....	15,647	....	....	4,072	....	5,035	....	73,192	134,849	208,041	....	....	....	208,041

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	REVENUE RECEIPTS													OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES			
		TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	LICENSES			FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	OTHER SOURCES					
				TAXES	SPECIAL ASSESSMENTS	AND PERMITS										BORROWING	ENTERPRISE FUNDS		GOVERNMENTAL FUNDS		
QUAMBA	117	259,148	2,400	1,582	....	107	....	1,291	....	1,291	....	....	44	3,044	....	....	....	3,044	
RANDALL	531	1,333,788	48,410	30,672	....	429	....	51,532	....	51,532	....	3,086	10,399	12,827	108,945	....	30,000	....	138,945
RANDOLPH	356	1,636,004	18,195	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
RANIER	226	460,842	10,000	7,271	....	279	....	17,880	....	17,880	1,597	....	....	973	28,000	....	25,000	....	53,000
RAYMOND	717	1,872,847	99,394	61,886	70,019	446	....	105,075	6,976	112,051	4,596	42	16,160	7,528	272,728	....	....	....	272,728
REGAL	70	196,729	3,500	2,870	....	2,464	....	1,595	....	1,595	4	....	....	6,933	....	....	....	6,933	
REMER	409	943,708	32,016	20,312	2,645	....	....	48,320	....	48,320	18,274	....	2,275	13,269	105,095	....	....	....	105,095
RICHMOND	979	3,383,931	135,983	46,601	594	7,226	....	126,816	....	126,816	17,126	2,492	8,375	9,195	218,425	....	....	....	218,425
RICHVILLE	149	177,082	2,460	1,615	....	41	....	2,722	....	2,722	8	....	....	1,070	5,456	....	....	....	5,456
RIVERTON	123	801,771	17,368	8,911	....	54	....	14,521	....	14,521	....	....	97	37	23,620	....	....	....	23,620
ROCK CREEK	908	4,259,799	65,187	47,045	....	5,185	....	34,977	....	34,977	5,047	563	4,637	56,298	153,752	....	....	79,985	233,737
ROCKVILLE	687	1,909,912	53,525	41,802	....	2,956	....	43,360	....	43,360	31,788	299	7,756	9,478	137,439	....	....	....	137,439
ROGERS	716	6,929,316	123,434	192,821	45,608	26,039	....	60,461	....	60,461	35,066	13,134	11,939	39,871	424,939	230,394	50,000	....	705,333
RONNEBY	65	112,050	3,090	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
ROOSEVELT	152	258,162	1,602	1,049	....	1,849	....	3,954	....	3,954	4	....	2,378	2,441	11,675	....	....	....	11,675
ROSCOE	139	330,226	11,000	15,397	....	2,019	....	6,575	....	6,575	....	150	1,642	60	25,843	....	....	3,600	29,443
ROSE CREEK	383	974,721	41,162	26,663	6,142	2,169	....	58,932	....	58,932	....	....	24,101	1,422	119,429	....	....	67,352	186,781
ROTHSAY	444	1,301,240	55,874	31,600	14,743	1,787	....	64,547	....	64,547	20,928	1,267	7,804	9,139	151,815	....	....	26,262	178,077
ROYALTON	670	2,140,892	69,951	53,098	7,000	8,644	....	64,641	....	64,641	14,158	4,666	3,968	19,743	175,918	....	....	74	175,992
RUSHFORD (V)	660	2,343,637	100,802	68,535	....	....	....	42,357	....	42,357	5,098	1,398	4,185	1,799	123,372	....	....	....	123,372
RUTLEDGE	192	478,729	5,600	4,349	....	2,516	....	2,987	....	2,987	67	....	1,388	8,620	19,927	....	....	....	19,927
SABIN	390	1,169,607	80,901	51,258	14,484	3,430	....	49,634	887	50,521	25,794	....	7,967	5,961	159,415	....	....	41	159,456
SANDSTONE	2,199	3,325,875	111,277	99,278	13,866	4,199	....	260,731	....	260,731	37,862	1,895	44,653	49,844	512,328	....	....	34,263	546,591
SARGEANT	69	371,130	6,700	5,680	....	12	....	4,569	....	4,569	576	....	4,775	433	16,045	....	....	....	16,045
SEAFORTH	87	228,495	11,001	8,092	....	1,049	....	14,226	....	14,226	3,290	30	1,998	86	28,771	....	....	....	28,771
SEBEKA	676	1,270,720	92,163	63,665	....	248	40,510	166,938	....	207,448	58,695	4,712	19,851	23,124	377,743	....	3,987	6,397	388,127
SEDAN	57	138,895	1,800	1,410	....	2,012	....	742	....	742	61	....	....	3	4,228	....	....	....	4,228
SHAFFER	250	1,002,906	28,351	11,294	454	2,516	....	23,073	....	23,073	6,177	266	672	10,151	54,603	....	....	....	54,603
SHELLY	224	554,425	21,829	15,088	....	703	....	43,929	....	43,929	4,824	461	6,218	5,518	76,741	....	....	....	76,741
SHEVLIN	177	296,374	8,000	5,790	....	5,653	....	13,456	....	13,456	447	....	571	1,183	27,100	....	....	....	27,100
SKYLINE	333	1,670,871	29,536	16,949	....	....	....	17,032	....	17,032	....	....	8,308	3,678	45,967	....	....	....	45,967
SOBIESKI	234	631,590	6,380	3,812	....	3,181	....	4,545	....	4,545	218	....	973	789	13,518	....	....	....	13,518
SOLWAY	86	210,029	4,500	2,831	....	1,574	....	4,278	....	4,278	....	....	1,238	632	10,553	....	....	....	10,553
SPICER	1,147	5,610,136	290,869	234,608	46,944	20,262	....	145,428	12,031	157,459	45,893	2,399	17,548	43,458	568,571	....	1,919	31,139	601,629
SPRING GROVE	1,366	3,450,230	221,536	145,228	95,029	1,210	33,347	289,146	....	322,493	48,124	4,535	54,318	16,514	687,451	693,729	....	285,000	1,666,180
SPRING HILL	74	256,172	6,252	3,477	....	1,942	....	4,175	....	4,175	2,030	....	2	4,414	16,040	....	....	....	16,040
SQUAW LAKE	146	206,747	5,654	3,565	....	2,876	....	4,424	....	4,424	1,837	....	....	4,833	17,535	....	....	....	17,535
ST. ANTHONY (STEARNS)	82	200,679	3,108	2,225	....	855	....	1,771	....	1,771	2	....	70	10	4,933	....	....	....	4,933
ST. BONIFACIUS	1,086	6,763,529	163,973	163,544	30,053	18,344	....	93,762	4,787	98,549	97,901	16,935	14,764	9,438	449,528	....	....	14,000	463,528
ST. HILAIRE	286	819,720	43,306	31,960	2,276	1,803	....	25,099	....	25,099	15,531	....	982	36,787	114,438	....	14,300	....	128,738
ST. LEO	138	251,809	6,000	3,795	....	88	....	10,356	....	10,356	3,505	....	420	1,665	19,829	....	1,000	....	20,829
ST. MARTIN	269	778,875	18,279	13,206	945	2,478	....	18,329	....	18,329	12,318	....	5,084	7,705	60,065	....	707	....	60,772
ST. MARY'S POINT	351	2,824,603	16,694	14,637	....	10	....	4,217	....	4,217	....	532	1,870	....	21,266	....	....	....	21,266
ST. MICHAEL	2,139	8,266,735	210,008	175,437	192,770	29,438	....	179,693	....	179,693	19,767	....	28,021	6,474	631,600	....	30,353	....	661,953
ST. ROSA	67	261,891	3,770	1,761	....	2,758	....	3,928	....	3,928	....	....	46	120	8,613	....	....	....	8,613
ST. STEPHEN	644	1,889,728	77,498	36,838	....	4,109	....	48,169	....	48,169	27,254	1,564	1,757	47,124	166,815	....	....	15,248	182,063
ST. VINCENT	143	159,704	5,000	3,290	....	153	....	7,295	....	7,295	....	....	....	730	11,468	....	....	....	11,468
STACY	1,017	2,739,914	61,604	49,788	9,084	739	....	56,492	....	56,492	1,209	609	7,688	16,053	141,662	....	17,000	....	158,662

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	OTHER USES			TOTAL EXPENDITURES & OTHER USES
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS				DEBT REDEMPTION	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	
QUAMBA	1,748	....	313	....	2,085	....	....	59	....	796	....	5,001	....	5,001	....	....	....	5,001
RANDALL	21,134	23,558	2,574	....	17,403	....	....	7,532	....	57,522	....	129,723	....	129,723	....	....	....	129,723
RANDOLPH	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
RANIER	33,565	2,875	....	....	9,505	....	....	2,402	....	1,789	....	50,136	3,912	54,048	....	....	....	54,048
RAYMOND	31,124	....	6,995	1,699	50,231	1,585	1,272	2,800	....	7,950	68,877	172,533	....	172,533	354,783	....	....	527,316
REGAL	3,028	95	139	....	1,282	....	....	....	....	....	....	4,544	....	4,544	....	....	....	4,544
REMER	38,762	....	17,263	....	15,785	120	....	....	....	655	5,387	3,551	81,523	3,176	84,699	8,000	....	92,699
RICHMOND	48,547	55,689	30,916	....	21,326	....	....	1,422	....	....	....	157,900	38,346	196,246	....	11,100	....	207,346
RICHVILLE	2,537	....	353	....	1,880	25	....	585	....	1,007	....	6,387	....	6,387	....	....	....	6,387
RIVERTON	6,764	....	3,399	....	2,266	....	....	684	....	5,039	....	18,152	3,090	21,242	....	....	....	21,242
ROCK CREEK	32,447	....	7,704	....	32,282	....	....	....	....	....	6,600	79,033	124,665	203,698	10,000	....	79,985	293,683
ROCKVILLE	37,278	....	8,771	....	8,735	....	....	....	....	....	4,737	59,521	45,220	104,741	12,000	....	....	116,741
ROGERS	61,476	27,208	47,453	13,539	27,693	184	....	5,899	....	6,846	50,005	240,303	217,953	458,256	49,000	....	....	507,256
RONNEBY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION																	
ROOSEVELT	1,858	....	288	....	1,498	665	....	1,622	....	2,622	....	8,553	5,710	14,263	....	....	....	14,263
ROSCOE	6,582	233	170	....	2,334	259	....	438	....	300	1,400	11,716	3,500	15,216	2,200	....	3,600	21,016
ROSE CREEK	19,005	....	3,784	....	16,268	1,319	....	1,804	....	9,149	11,576	62,905	40,361	103,266	25,000	15,000	67,352	210,618
ROTHSAY	21,014	23,621	12,498	2	9,951	13,059	....	3,942	....	20,484	3,445	108,016	14,839	122,855	20,000	8,509	26,262	177,626
ROYALTON	41,835	26,834	21,560	....	17,831	....	275	1,324	....	....	21,493	131,152	24,148	155,300	81,448	....	74	236,822
RUSHFORD (V)	24,165	2,098	902	366	16,266	3,328	....	1,000	....	6,080	4,360	58,565	39,217	97,782	13,333	11,029	....	122,144
RUTLEDGE	2,856	....	....	29	2,692	....	....	300	....	2,001	....	7,878	8,344	16,222	....	....	....	16,222
SABIN	20,090	389	11,894	....	13,246	12,000	....	377	....	1,140	43,043	102,179	26,600	128,779	38,000	....	41	166,820
SANDSTONE	83,736	50,661	35,976	4,018	137,143	4,356	2,984	22,555	18,291	48,568	10,154	418,442	18,611	437,053	44,839	3,728	34,263	519,883
SARGEANT	3,590	100	500	....	3,757	545	....	465	....	1,788	....	10,745	....	10,745	....	....	....	10,745
SEAFORTH	4,285	425	2,568	....	6,920	1,302	....	1,838	....	3,064	....	20,402	....	20,402	....	....	....	20,402
SEBEKA	30,629	69,295	30,492	111	90,907	21,711	....	2,395	....	21,770	....	267,310	79,465	346,775	....	6,000	6,397	359,172
SEDAN	3,225	....	....	....	1,682	....	....	....	....	....	....	4,907	....	4,907	....	....	....	4,907
SHAFER	13,621	3,324	12,544	....	9,867	935	....	....	....	10,825	....	51,116	10,812	61,928	....	....	....	61,928
SHELLY	8,202	3,901	7,734	....	6,031	235	....	3,167	....	16,006	....	45,276	26,094	71,370	....	....	....	71,370
SHEVLIN	2,831	....	1,491	3,633	5,370	25	....	....	....	764	....	14,114	707	14,821	....	....	....	14,821
SKYLINE	3,022	....	8,137	....	3,227	....	....	4,100	....	....	....	18,486	....	18,486	....	....	....	18,486
SOBIESKI	2,461	....	625	....	7,292	76	....	....	....	2,575	....	13,029	....	13,029	....	....	....	13,029
SOLWAY	1,298	....	1,372	....	4,681	10	....	....	....	905	....	8,266	....	8,266	....	....	....	8,266
SPICER	87,424	21,595	45,175	2,689	50,929	....	3,380	36,011	....	50,244	60,256	357,703	16,738	374,441	65,435	42,137	31,139	513,152
SPRING GROVE	77,749	65,565	21,074	....	68,240	35,475	....	41,599	....	20,119	70,633	400,454	1,063,480	1,463,934	13,455	....	285,000	1,762,389
SPRING HILL	2,141	....	881	....	2,351	1,710	....	25	....	1,197	821	9,126	....	9,126	4,000	....	....	13,126
SQUAW LAKE	5,854	....	641	....	3,593	78	....	....	....	6,297	....	16,463	1,700	18,163	....	....	....	18,163
ST. ANTHONY (STEARNS)	594	....	396	....	1,599	20	....	....	....	....	....	2,609	....	2,609	....	....	....	2,609
ST. BONIFACIUS	62,806	92,500	42,595	6,525	53,944	29,840	....	9,603	....	1,207	16,012	315,032	19,969	335,001	68,000	....	14,000	417,001
ST. HILAIRE	37,397	....	4,118	60	18,791	8,713	....	1,113	....	20,478	2,750	93,420	27,792	121,212	4,000	2,419	....	127,631
ST. LEO	11,132	....	4,449	....	2,093	....	....	738	....	30	....	18,442	989	19,431	....	....	....	19,431
ST. MARTIN	5,091	291	14,371	....	7,002	720	....	....	....	5,185	....	32,660	48,287	80,947	....	....	....	80,947
ST. MARY'S POINT	9,274	5,124	5,615	181	6,261	1,208	....	216	....	397	....	28,276	....	28,276	....	....	....	28,276
ST. MICHAEL	127,826	30,599	20,950	10,829	27,896	....	675	4,868	....	....	64,531	288,174	49,476	337,650	65,000	....	....	402,650
ST. ROSA	1,093	186	524	....	2,159	....	....	....	....	1,276	....	5,238	....	5,238	....	....	....	5,238
ST. STEPHEN	39,606	9,514	40,854	173	10,148	....	....	....	....	....	23,573	123,868	49,318	173,186	13,000	....	15,248	201,434
ST. VINCENT	1,239	....	2,532	....	2,816	....	....	2,681	....	3,902	....	13,170	....	13,170	....	....	....	13,170
STACY	38,032	12,436	14,438	1,620	7,826	159	....	4,601	....	35,903	27,787	142,802	63,454	206,256	20,000	....	....	226,256

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES		
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	TOTAL INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		TRANSFERS	ENTERPRISE FUNDS
STARBUCK	1,171	3,485,952	103,149	71,461	14,125	6,060	....	201,520	....	201,520	80,898	8,098	21,585	20,886	424,633	432,166	1,717	19,067	877,583
STEEN	159	302,100	9,274	8,095	15,759	....	2,137	26,753	500	29,390	3,192	....	4,246	665	61,347	....	....	....	61,347
STEPHEN	866	2,937,011	39,820	37,827	18,310	2,553	....	143,917	8,000	151,917	61,550	1,687	7,513	98,274	379,631	34,500	190,000	50,408	654,539
STEWART	553	1,675,791	177,127	124,062	7,043	2,018	....	158,306	....	158,306	20,335	1,495	9,277	8,360	330,896	....	....	84,155	415,051
STORDEN	288	910,429	65,005	49,349	....	362	....	70,628	....	70,628	12,895	....	6,990	9,269	149,493	....	....	13,185	162,678
STRANDQUIST	112	166,154	2,000	2,320	....	2,024	....	10,387	1,200	11,587	4,294	186	910	718	22,039	....	1,444	....	23,483
STRATHCONA	38	66,101	1,199	1,055	....	12	....	2,413	....	2,413	73	....	27	954	4,534	....	....	....	4,534
STURGEON LAKE	261	663,360	12,700	8,973	....	2,836	....	10,537	....	10,537	5,846	....	1,593	33,190	62,975	....	....	11,288	74,263
SUNBURG	120	223,497	8,000	5,025	....	75	....	18,172	3,479	21,651	21,332	210	2,363	5,011	55,667	....	....	....	55,667
SUNFISH LAKE	379	7,804,155	166,759	167,913	....	10,721	....	20,930	....	20,930	....	1,580	5	716	209,865	....	....	5,000	214,865
SWANVILLE	293	899,007	17,400	11,477	6,009	170	....	61,099	....	61,099	610	....	3,180	6,220	88,765	....	....	....	88,765
TACONITE	329	936,187	122,853	103,562	....	1,363	....	93,067	12,959	106,026	14,801	....	50,645	3,924	280,321	....	....	51,000	331,321
TAMARACK	83	230,247	5,000	2,811	....	1,537	....	7,145	8,849	15,994	150	....	842	1,459	22,793	....	....	....	22,793
TAOPI	81	156,619	3,000	1,741	....	849	....	1,981	....	1,981	....	....	397	229	5,197	....	....	....	5,197
TAYLORS FALLS	738	3,897,217	125,670	102,321	37,730	4,272	185,891	394,746	....	580,637	8,819	5,830	50,159	5,734	795,502	548,368	....	762,350	2,106,220
TENNEY	13	36,845	810	792	....	....	....	1,642	....	1,642	....	....	....	....	2,434	....	....	....	2,434
TENSTRIKE	160	591,184	3,000	2,207	....	2,854	....	4,794	....	4,794	....	....	487	373	10,715	....	....	....	10,715
THOMSON	131	1,001,220	49,290	16,657	....	50	....	17,301	....	17,301	2,090	45	1,707	1,310	39,160	....	3,532	....	42,692
TINTAH	90	203,754	7,995	6,952	....	250	....	10,217	....	10,217	3,677	....	....	2,741	23,837	....	....	....	23,837
TOWER	514	1,202,436	113,114	72,974	....	5,699	....	101,206	....	101,206	88,928	....	2,634	4,476	275,917	498,857	....	....	774,774
TRACY	2,395	5,330,264	400,608	285,300	78,309	5,923	....	544,672	....	544,672	30,065	4,273	97,782	86,046	1,132,370	2,103,872	117,166	163,566	3,516,974
TRAIL	63	153,772	3,950	3,723	....	1,544	....	3,723	....	3,723	....	....	359	2,046	11,395	....	....	....	11,395
TROMMARD	84	304,725	5,100	3,278	53	1,249	....	11,455	....	11,455	....	....	1,834	217	18,086	....	....	....	18,086
TROSKY	107	229,733	3,004	2,106	31	2,769	....	3,020	200	3,220	2,685	....	870	153	11,834	....	....	....	11,834
TURTLE RIVER	73	283,396	500	329	....	6,862	....	441	....	441	123	....	1,654	1,079	10,488	....	....	....	10,488
TWIN LAKES	185	492,277	33,801	14,449	....	1,698	....	37,716	....	37,716	435	....	17,202	12,606	84,106	....	....	....	84,106
TWIN VALLEY	876	1,829,019	149,100	100,340	40,270	980	16,000	150,353	....	166,353	40,907	1,445	18,338	22,470	391,103	265,000	....	38,418	694,521
UNDERWOOD	338	650,159	37,100	19,537	....	506	....	57,425	....	57,425	189	73	1,819	15,152	94,701	....	....	....	94,701
URBANK	95	260,323	3,124	2,039	223	2,109	....	2,533	....	2,533	780	....	159	1,868	9,711	....	....	....	9,711
VERGAS	329	858,848	11,915	9,151	....	499	....	13,764	297	14,061	3,801	....	513	266	28,291	....	4,000	....	32,291
VERMILLION	559	2,862,484	57,298	21,689	....	4,054	....	30,882	....	30,882	192	....	854	1,476	59,147	....	....	....	59,147
VIKING	119	133,817	6,800	4,412	....	49	....	20,896	....	20,896	2,050	....	1,722	353	29,482	....	....	2,000	31,482
VILLARD	242	707,169	31,695	23,856	1,014	2,787	....	35,630	....	35,630	12,386	....	2,083	28,066	105,822	....	....	117	105,939
VINING	100	227,299	3,535	2,630	....	1,536	....	10,184	....	10,184	8,817	....	718	3,317	27,202	15,000	....	....	42,202
WABASHA	2,438	8,952,956	435,445	322,837	136,594	20,301	595	491,197	18,191	509,983	108,625	8,893	106,858	119,491	1,333,582	....	58,000	3,478	1,395,060
WAHCON	241	1,178,639	20,760	16,453	46,371	1,851	....	21,636	....	21,636	8,885	158	9,350	41,179	145,883	135,000	....	4,800	285,683
WALDORF	240	783,978	44,708	32,772	2,382	65	....	58,627	....	58,627	10,110	13	4,501	4,185	112,655	....	....	2,039	114,694
WALKER	1,030	5,114,705	229,216	183,466	6,335	11,087	....	233,640	765	234,405	119,195	8,148	27,071	133,644	723,351	1,397,975	....	47,923	2,169,249
WALTERS	97	141,179	14,007	10,723	....	737	....	24,069	....	24,069	3,393	....	2,167	1,003	42,092	....	....	....	42,092
WALTHAM	170	406,685	30,562	18,644	1,238	16	....	21,848	....	21,848	1,647	....	2,991	7,836	54,220	....	13,539	5,868	73,627
WANAMINGO	837	3,441,378	160,072	107,815	3,643	720	....	156,016	....	156,016	30,133	660	36,800	....	335,787	....	761	40,639	377,187
WANDA	100	257,617	12,360	8,334	....	4,411	....	9,640	....	9,640	6,449	....	134	1,488	30,456	....	....	....	30,456
WARBA	118	577,896	11,767	9,187	....	1,559	....	12,774	752	13,526	3,778	....	1,987	3,172	33,209	....	....	430	33,639
WATKINS	779	2,569,551	150,967	115,119	17,890	6,642	....	119,754	....	119,754	100,559	2,823	47,624	158,188	568,599	....	....	49,834	618,433
WAUBUN	389	921,262	35,008	23,602	89	2,156	....	32,752	....	32,752	5,950	....	4,778	7,792	77,119	....	....	....	77,119
WAVERLY	596	2,666,511	125,879	79,150	3,322	1,718	....	113,431	....	113,431	13,715	....	10,611	6,704	228,651	....	60,000	....	288,651
WENDELL	183	559,409	21,600	21,961	1,574	227	18,560	329,470	938	348,968	10,653	....	7,469	2,629	393,481	....	....	5,293	398,774
WEST UNION	80	198,293	3,500	2,580	....	860	....	2,402	....	2,402	....	....	263	2	6,107	....	....	....	6,107

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											OTHER USES				TOTAL EXPENDITURES & OTHER USES		
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION		----- TRANSFERS -----	ENTERPRISE FUNDS
STARBUCK	37,751	54,119	15,000	360	103,946	32,207	....	45,466	2,101	140,925	4,829	436,704	16,328	453,032	554,543	1,402	19,067	1,028,044
STEEN	10,938	1,348	535	....	3,609	2,916	....	502	....	....	11,300	31,148	29,799	60,947	39,643	....	....	100,590
STEPHEN	84,615	35,221	15,804	9,192	80,813	....	....	43,457	5,811	39,622	3,309	317,844	257,635	575,479	....	....	50,408	625,887
STEWART	42,616	36,181	21,431	600	93,673	17,500	....	3,282	....	3,147	6,270	224,700	33,576	258,276	5,000	7,865	84,155	355,296
STORDEN	20,136	8,313	9,070	....	19,112	6,347	....	3,520	....	10,433	3,336	80,267	24,822	105,089	10,000	24,179	13,185	152,453
STRANDQUIST	4,755	272	500	....	4,147	4,466	....	1,578	....	3,398	....	19,116	4,403	23,519	....	....	....	23,519
STRATHCONA	1,126	129	300	....	545	....	....	440	....	879	....	3,419	....	3,419	....	....	....	3,419
STURGEON LAKE	10,325	....	9,016	....	6,337	....	....	....	....	....	908	26,586	21,780	48,366	2,751	....	11,288	62,405
SUNBURG	7,168	9,862	9,648	320	4,997	....	....	540	....	6,518	....	39,053	11,539	50,592	....	....	....	50,592
SUNFISH LAKE	73,034	50,503	13,259	16,269	16,156	7,695	....	....	....	....	....	176,916	18,371	195,287	....	....	5,000	200,287
SWANVILLE	13,020	....	8,313	615	35,824	314	....	5,780	....	11,427	....	75,293	29,746	105,039	....	3,000	....	108,039
TACONITE	36,834	....	13,459	480	25,281	22,068	1,000	42,020	....	26,648	....	167,790	62,033	229,823	....	....	51,000	280,823
TAMARACK	4,518	....	2,117	....	7,895	177	....	3,192	....	1,648	....	19,547	4,200	23,747	....	....	....	23,747
TAPI	1,722	....	....	....	2,040	....	....	65	....	705	....	4,532	....	4,532	....	....	....	4,532
TAYLORS FALLS	51,298	67,048	16,403	1,348	55,692	1,014	6,577	....	....	19,931	56,631	275,942	547,606	823,548	928,018	....	762,350	2,513,916
TENNEY	609	....	....	....	1,045	100	....	....	....	331	....	2,085	....	2,085	....	....	....	2,085
TENSTRIKE	3,762	....	844	....	3,258	....	....	....	....	....	....	7,864	....	7,864	....	....	....	7,864
THOMSON	16,795	....	3,740	....	4,013	100	....	....	....	7,511	....	32,159	7,840	39,999	3,610	776	....	44,385
TINTAH	9,705	2,789	8,195	....	2,807	421	....	600	....	2,324	....	26,841	....	26,841	....	....	....	26,841
TOWER	59,404	58,110	11,374	....	24,384	....	....	6,443	2,190	71,712	6,774	240,391	....	240,391	655,726	....	....	896,117
TRACY	164,456	179,497	44,018	4,218	253,438	1,995	14,635	25,721	4,966	88,227	77,945	859,116	701,792	1,560,908	115,000	....	163,566	1,839,474
TRAIL	4,234	....	439	....	2,180	2,700	....	540	....	766	....	10,859	....	10,859	....	....	....	10,859
TROMHALD	8,027	....	2,081	....	4,692	31	....	106	....	2,904	....	17,841	9,589	27,430	....	....	....	27,430
TROSKY	2,667	....	212	....	4,174	3,310	....	1,334	....	1,137	....	12,834	....	12,834	....	....	....	12,834
TURTLE RIVER	5,193	....	390	....	2,421	....	....	....	....	1,282	....	9,286	....	9,286	....	....	....	9,286
TWIN LAKES	13,219	....	5,731	....	2,443	2,555	....	844	....	8,165	....	32,957	5,385	38,342	....	....	....	38,342
TWIN VALLEY	52,830	38,017	12,973	....	61,119	109	....	2,120	2,293	16,419	50,108	235,988	53,941	289,929	444,000	....	38,418	772,347
UNDERWOOD	20,191	3,742	6,654	....	36,431	433	....	3,992	....	20,085	....	91,528	31,571	123,099	....	....	....	123,099
URBANK	1,696	....	530	....	2,725	....	....	....	....	1,264	....	6,215	....	6,215	....	....	....	6,215
VERGAS	9,416	....	5,787	....	7,832	....	....	6,782	....	....	....	29,817	17,944	47,761	....	....	....	47,761
VERMILLION	6,483	1,548	7,328	575	10,628	193	....	4,137	....	....	....	30,892	21,818	52,710	....	....	....	52,710
VIKING	4,215	93	1,202	....	4,120	....	....	562	....	6,446	....	16,638	1,879	18,517	....	15,649	2,000	36,166
VILLARD	10,779	....	12,908	....	9,131	10,555	....	475	....	7,905	1,859	53,612	30,712	84,324	7,000	....	117	91,441
VINING	4,162	....	13,599	....	6,959	153	....	2,757	....	....	752	28,382	15,262	43,644	....	....	....	43,644
WABASHA	88,215	144,780	49,687	9,769	136,655	3,335	49,261	111,408	....	111,178	160,368	864,656	159,976	1,024,632	321,700	....	3,478	1,349,810
WAHCON	53,644	3,001	4,985	....	24,001	....	....	1,126	....	39,490	5,733	131,980	9,944	141,924	233,000	....	4,800	379,724
WALDORF	26,669	....	8,617	7	13,425	35	725	1,630	....	456	732	52,296	1,086	53,382	8,300	31,133	2,039	94,854
WALKER	115,907	89,859	31,247	1,315	76,627	....	11,917	23,099	14,795	38,442	9,578	412,786	645,534	1,058,320	15,000	....	47,923	1,121,243
WALTERS	9,889	3,267	3,298	....	14,669	18	....	1,032	....	1,816	....	33,989	3,651	37,640	....	....	....	37,640
WALTHAM	5,415	400	700	....	5,133	230	....	....	....	3,107	9,881	24,866	43,445	68,311	5,000	....	5,868	79,179
WANAMINGO	48,183	47,467	4,793	118	82,852	2,730	....	26,714	....	17,758	32,470	263,085	16,725	279,810	50,000	4,769	40,639	375,218
WANDA	2,486	4,220	1,602	....	6,109	300	....	130	....	3,586	375	18,808	1,548	20,356	4,000	....	....	24,356
WARBA	5,127	....	5,987	....	4,631	240	244	169	....	7,841	....	24,239	13,503	37,742	....	....	430	38,172
WATKINS	108,683	43,227	49,537	5,300	51,202	19,659	....	4,545	....	....	95,482	377,635	137,999	515,634	71,000	1,452	49,834	637,920
WAUBUN	7,984	8,448	7,393	....	20,414	1,711	....	7,870	....	10,087	....	63,907	5,140	69,047	....	....	....	69,047
WAVERLY	48,457	18,926	4,089	1,396	53,396	290	....	16,295	....	57,524	....	200,373	26,418	226,791	....	....	....	226,791
WENDELL	20,268	....	1,289	....	5,797	9,057	....	4,043	....	11,284	4,950	56,688	361,985	418,673	165,000	....	5,293	588,966
WEST UNION	2,229	....	650	....	2,126	....	....	105	....	....	....	5,110	....	5,110	....	....	....	5,110

TABLE 3A
 CLASSIFICATION OF CITY RECEIPTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	POPULATION	TOTAL TAXABLE VALUATION	TAX LEVY COLLECT. 1988	REVENUE RECEIPTS										OTHER SOURCES			TOTAL REVENUES & OTHER SOURCES			
				TAXES	SPECIAL ASSESSMENTS	LICENSES AND PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES AND FORFEITS	INTEREST EARNINGS ON INVESTMENTS	ALL OTHER REVENUES	TOTAL REVENUES	BORROWING		TRANSFER FUNDS	GOVERNMENTAL FUNDS	
WESTBROOK	915	2,275,413	132,436	116,410	7,233	3,807	....	195,092	....	195,092	44,444	1,123	37,422	29,736	435,267	692,000	24,000	267,140	1,418,407
WESTPORT	47	97,171	777	1,171	120	700	....	2,005	....	2,005	....	....	132	45	4,173	....	....	....	4,173
WHALAN	89	220,392	6,368	3,914	....	12	....	7,652	....	7,652	508	....	576	248	12,910	....	....	23	12,933
WHEATON	1,912	4,480,398	390,064	262,359	72,477	974	....	363,863	5,000	368,863	94,505	4,750	38,145	30,913	872,986	....	....	41,906	914,892
WILDER	91	194,931	6,924	4,407	....	1,863	....	9,181	....	9,181	283	....	918	306	16,958	....	....	3,782	20,740
WILLIAMS	241	467,239	19,998	13,868	....	111	....	25,267	....	25,267	11,300	50	2,379	4,251	57,226	....	4,000	....	61,226
WILTON	183	750,228	1,500	860	....	5,343	....	664	....	664	8	....	4,117	484	11,476	....	....	....	11,476
WINGER	197	614,338	48,140	41,397	13,221	4,859	....	36,682	....	36,682	7,624	....	7,887	42,548	154,218	....	1,452	....	155,670
WINTON	174	408,257	10,832	8,328	315	141	....	323,709	130,065	453,774	805	....	....	6,444	469,807	309,647	6,625	....	786,079
WOLF LAKE	42	122,700	536	339	....	200	....	4,518	....	4,518	10,215	....	500	11,830	27,602	....	25,000	....	52,602
WOLVERTON	135	470,744	16,900	13,858	....	2,700	....	25,869	....	25,869	15,479	....	4,082	16,825	78,813	....	....	13,130	91,943
WOOD LAKE	423	971,279	56,950	41,475	....	400	....	85,688	....	85,688	15,164	30	10,224	7,497	160,478	....	....	1,000	161,478
WOODLAND	496	12,371,919	124,085	116,699	....	18,671	4,846	12,748	6,058	23,652	631	2,166	2,786	716	165,321	....	....	....	165,321
WOODSTOCK	175	336,800	13,007	9,132	81	1,666	....	14,371	350	14,721	3,435	205	824	495	30,559	....	....	....	30,559
WRIGHT	135	363,158	2,444	1,573	....	2,111	....	3,330	....	3,330	5,813	....	8	311	13,146	....	....	....	13,146
WYOMING	2,066	10,278,767	283,030	145,493	204,531	42,755	....	198,962	....	198,962	10,855	11,214	80,381	154,008	848,199	271,598	9,000	72,194	1,200,991
ZEMPLE	55	236,774	5,446	4,327	....	6	....	2,028	....	2,028	....	....	482	54	6,897	....	....	....	6,897
ZUMBRO FALLS	192	531,328	16,838	10,273	....	5,545	....	13,104	....	13,104	25,834	....	2,462	897	58,115	....	2,521	....	60,636
TOTAL	197,713		25,766,855		5,078,725		6,226,878		882,028		6,122,528		4,900,949		81,935,885		4,509,822		119,436,491	
		709,728,122		18,393,858		1,290,908		31,967,219		39,076,125		447,980		6,624,812		22,340,461		10,650,323		

TABLE 4A
 CLASSIFICATION OF CITY DISBURSEMENTS - 1988
 GOVERNMENTAL FUNDS
 (Under 2,500 in Population)

NAME OF CITY	CURRENT DISBURSEMENTS											OTHER USES							
	GENERAL GOVERNMENT	POLICE	FIRE	OTHER PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	LIBRARY	PARKS AND RECREATION	AIRPORT	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	TOTAL EXPENDITURES	DEBT REDEMPTION	TRANSFERS	ENTERPRISE FUNDS	GOVERNMENTAL FUNDS	TOTAL EXPENDITURES & OTHER USES
WESTBROOK	64,325	41,863	10,823	....	56,094	450	6,925	21,250	....	42,329	31,212	275,271	32,368	307,639	920,112	....	267,140	....	1,494,891
WESTPORT	1,633	....	391	....	1,313	1,920	....	....	....	113	....	5,370	....	5,370	....	....	....	....	5,370
WHALAN	2,546	334	88	1,452	990	326	....	350	....	251	....	6,337	5,971	12,308	....	....	23	....	12,331
WHEATON	85,789	88,656	38,813	....	92,650	63,124	17,065	30,400	....	114,113	86,488	617,098	53,788	670,886	133,049	....	41,906	....	845,841
WILDER	2,004	2,740	190	....	3,783	1,740	....	....	....	3,361	....	13,818	....	13,818	....	....	3,782	....	17,600
WILLIAMS	30,676	4,799	9,222	....	....	....	1,003	....	....	357	....	46,057	....	46,057	....	....	....	....	46,057
WILTON	3,913	....	1,050	....	5,679	....	....	100	....	643	....	11,385	....	11,385	....	....	....	....	11,385
WINGER	31,214	6,128	6,795	....	8,686	1,893	....	....	....	14,338	9,174	78,228	46,762	124,990	12,000	5,000	....	....	141,990
WINTON	19,428	525	1,868	....	2,198	204	....	1,418	....	....	4,156	29,797	528,813	558,610	234,647	1,336	....	....	794,593
WOLF LAKE	2,838	2,000	19,671	....	2,214	254	....	3,657	....	4,055	....	34,689	8,586	43,275	....	....	....	....	43,275
WOLVERTON	11,109	2,770	14,556	....	6,388	....	....	4,191	....	10,931	4,999	54,944	9,747	64,691	1,200	....	13,130	....	79,021
WOOD LAKE	12,043	14,263	12,784	100	26,903	....	....	5,620	....	10,819	....	82,532	5,565	88,097	....	20,000	1,000	....	109,097
WOODLAND	23,180	61,535	1,745	11,075	21,164	5,281	....	....	....	18,774	....	142,754	....	142,754	....	....	....	....	142,754
WOODSTOCK	5,137	2,610	3,980	....	5,322	365	....	800	....	1,324	3,045	22,583	324	22,907	7,159	1,560	....	....	31,626
WRIGHT	516	....	6,600	....	2,570	659	....	1,226	....	1,838	....	13,409	....	13,409	....	....	....	....	13,409
WYOMING	91,292	90,257	36,811	29,854	32,348	....	....	13,308	....	75,848	106,215	475,933	619,078	1,095,011	909,000	120,459	72,194	....	2,196,664
ZEMPLE	1,139	....	473	20	498	....	....	70	....	420	....	2,620	....	2,620	....	....	....	....	2,620
ZUMBRO FALLS	18,185	....	12,544	....	5,250	185	....	2,350	....	500	1,133	40,147	....	40,147	12,000	10,428	....	....	62,575
TOTAL	11,797,071	7,468,494	4,771,373	378,946	11,031,281	1,517,182	536,944	2,264,777	177,526	7,526,572	5,404,103	52,874,269	27,740,793	80,615,062	23,670,749	1,792,477	10,649,514	....	116,727,802

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1988
GOVERNMENTAL FUNDS
(UNDER 2,500 IN POPULATION)

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
ADA	22,762	9,169	28,946	....	2,461	....	....	7,810	71,148
ADAMS	....	....	....	....	....	....	....	18,771	18,771
ADRIAN	....	19,070	9,975	....	5,137	....	....	....	34,182
AITKIN	....	20,876	35,290	....	855	....	....	....	57,021
ALBANY	27,104	....	18,120	....	50,222	....	....	....	95,446
ALBERTA	5,000	....	....	....	....	....	56,924	91,051	152,975
ALDEN	2,564	12,445	....	....	1,118	....	....	....	16,127
ALPHA	....	3,773	....	....	118	....	....	....	3,891
ALTURA	....	....	850	....	....	....	....	....	850
ALVARADO	....	62,773	32,869	....	....	....	....	19,618	115,260
AMROY	....	13,107	9,699	....	....	....	39,165	....	61,971
ANNANDALE	7,625	25,669	18,884	....	....	....	....	768,920	821,098
APPLETON	100	50,258	24,323	....	4,633	....	....	45,887	125,201
ARCO	....	....	....	....	....	....	....	4,952	4,952
ARLINGTON	....	2,194	306,117	....	10,632	....	....	28,625	347,568
ASHEY	....	....	3,608	....	....	....	13,463	....	17,071
ASKOV	....	5,457	....	....	3,306	....	240,677	750	250,190
ATWATER	675	17,741	12,718	170	....	....	1,000	....	32,304
AUDUBON	3,200	9,882	....	....	....	....	....	....	13,082
AVON	1,967	11,959	10,694	....	....	....	....	....	24,620
BABBITT	400	105,098	555	....	873	....	....	136,569	243,495
BACKUS	348	....	....	....	....	....	....	5,777	6,125
BADGER	....	2,513	10,822	....	....	....	....	8,675	22,010
BAGLEY	359	697	53,756	....	3,920	....	....	....	58,732
BALATON	....	5,636	111	7,859	....	....	....	....	13,606
BARNESVILLE	6,242	22,117	5,000	....	6,887	....	....	....	40,246
BARNUM	8,305	5,400	790	....	10,209	....	1,760,529	....	1,785,233
BARRETT	....	6,000	....	....	....	....	....	21,000	27,000
BATTLE LAKE	13,306	10,997	2,047	....	8,617	....	1,471,372	....	1,506,339
BAUDETTE	2,132	14,889	12,940	....	....	....	....	....	29,961
BEARDSLEY	....	2,722	....	....	....	....	....	....	2,722
BEAVER BAY	....	....	....	....	....	....	....	9,912	9,912
BEAVER CREEK	....	8,065	....	....	....	....	....	....	8,065
BECKER	29,025	118,963	23,796	....	1,452	....	2,048,227	....	2,221,463
BEJOU	7,458	....	1,022	....	....	....	....	....	8,480
BELGRADE	2,621	8,425	2,890	....	....	....	....	292,236	306,172
BELLINGHAM	....	....	4,010	....	....	....	....	....	4,010
BEVIEW	3,789	5,564	....	....	....	....	....	....	9,353
BERTHA	5,394	....	30,642	....	....	....	....	....	36,036
BETHEL	148	7,809	....	....	....	....	....	....	7,957
BIG FALLS	....	2,491	....	....	100	....	....	....	2,591
BIG LAKE	2,655	27,762	257,660	....	1,577	....	....	87,045	376,699
BIGELOW	....	3,833	8,385	....	....	....	....	....	12,218
BIGFORK	....	12,521	....	....	16,158	....	2,586	....	31,265
BIRCHWOOD	....	....	8,035	....	....	....	....	....	8,035
BIRD ISLAND	9,544	12,878	12,576	....	1,304	....	....	....	36,302
BISCAY	18,475	500	....	....	1,248	....	....	....	20,223
BIWABIK	....	14,225	213,769	....	....	....	41,932	....	269,926
BLACKDUCK	12,326	521	560,436	573,283
BLOMKEST	2,436	2,436
BLOOMING PRAIRIE	4,094	1,876	15,439	21,409

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BLUFFTON	30,631	95,753	126,384
BOVEY	28,954	28,954
BRAHAM	31,416	65,141	28,693	125,250
BRANCH	.....	.....	42,236	.....	.....	.....	.....	.....	42,236
BRANDON	1,000	.....	15,967	.....	.....	.....	.....	.....	16,967
BREEZY POINT	849	33,990	24,097	.....	403	.....	.....	50,029	109,368
BREWSTER	7,503	19,541	1,220	.....	.....	.....	.....	.....	28,264
BRICELYN	10,000	.....	74,297	.....	.....	.....	.....	.....	84,297
BROOK PARK	.....	316	.....	.....	3,365	.....	.....	.....	3,681
BROOKS	.....	.....	3,231	.....	.....	.....	.....	.....	3,231
BROOTEN	.....	15,474	.....	.....	32,036	.....	.....	.....	47,510
BROWERVILLE	.....	10,473	.....	.....	.....	.....	.....	88,360	98,833
BROWNSDALE	.....	213	.....	.....	.....	.....	.....	.....	213
BROWNSVILLE	.....	6,638	3,310	.....	.....	.....	646,167	16,743	672,858
BROWNTON	48,384	31,318	29,758	.....	.....	.....	.....	.....	109,460
BUCKMAN	.....	.....	.....	.....	1,125	.....	65,744	.....	66,869
BUHL	8,559	.....	21,238	2,950	8,712	.....	.....	.....	41,459
BURTRUM	.....	.....	6,000	.....	.....	.....	.....	.....	6,000
BUTTERFIELD	.....	893	22,714	.....	.....	.....	.....	.....	23,607
BYRON	.....	7,169	21,674	.....	2,039	.....	.....	50,878	81,760
CALLAWAY	.....	36,504	4,735	.....	.....	.....	11,188	.....	52,427
CALUMET	.....	.....	13,490	97,299	225	.....	.....	750	111,764
CAMPBELL	.....	.....	8,453	.....	.....	.....	.....	.....	8,453
CANBY	955	4,508	900	.....	3,045	.....	73,507	37,703	120,618
CANTON	3,357	1,702	10,000	.....	.....	.....	.....	.....	15,059
CARLOS	.....	.....	11,354	.....	.....	.....	.....	12,147	23,501
CARLTON	.....	3,642	15,566	.....	.....	.....	.....	8,435	27,643
CARVER	2,500	4,500	27,596	.....	20,200	.....	.....	.....	54,796
CASS LAKE	200	11,943	4,226	.....	4,846	.....	41,158	335,283	397,656
CENTER CITY	.....	.....	19,627	.....	.....	.....	.....	138,085	157,712
CENTERVILLE	.....	.....	19,810	.....	40,580	.....	313,333	.....	373,723
CEYLON	.....	.....	16,000	.....	.....	.....	.....	.....	16,000
CHANDLER	2,475	.....	15,205	.....	.....	.....	.....	.....	17,680
CHATFIELD	30,564	79,148	35,230	.....	26,071	.....	.....	.....	171,013
CHISAGO CITY	.....	.....	.....	.....	2,507	.....	.....	277,708	280,215
CLARA CITY	1,248	10,202	64,932	.....	1,055	.....	.....	.....	77,437
CLAREMONT	.....	12,500	10,282	.....	3,152	.....	.....	5,622	31,556
CLARISSA	.....	2,441	17,120	.....	.....	.....	452,689	.....	472,250
CLARKFIELD	374	13,342	.....	.....	3,088	.....	.....	.....	16,804
CLARKS GROVE	.....	3,394	20,464	.....	.....	.....	750	5,389	29,997
CLEAR LAKE	.....	7,710	.....	.....	.....	.....	.....	66,276	73,986
CLEARBROOK	6,846	39,671	.....	.....	.....	.....	.....	.....	46,517
CLEARWATER	.....	11,088	19,932	.....	972	.....	.....	24,354	56,346
CLEMENTS	.....	4,581	.....	.....	4,177	.....	.....	.....	8,758
CLIMAX	.....	.....	.....	.....	4,150	.....	.....	.....	4,150
COKATO	3,288	2,102	38,574	.....	7,642	.....	.....	106,822	158,428
COLD SPRING	.....	4,675	30,781	.....	11,546	.....	593,271	.....	640,273
COLERAIN	7,190	11,037	122,632	125	1,949	.....	264,489	.....	407,422
COLOGNE	9,749	575	231,869	242,193
COMFREY	10,875	122,849	715	134,439
CONGER	1,522	6,975	8,497

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COOK	4,118	10,978	30,245	45,341
COSMOS	201	1,943	2,038	4,182
COTTONWOOD	10,544	44,057	31,052	6,102	91,755
COURTLAND	....	1,192	31,232	....	8,422	....	36,651	....	77,497
CROMWELL	....	32,621	....	....	....	....	....	....	32,621
CROSBY	650	20,180	120,783	....	32,687	....	....	31,456	205,756
CROSSLAKE	5,380	24,408	3,808	....	405	....	....	....	34,001
CURRIE	857	1,952	1,500	....	7,749	....	7,063	....	19,121
CUYUNA	1,006	....	....	....	....	....	....	....	1,006
CYRUS	....	....	....	....	....	....	53,018	....	53,018
DAKOTA	....	....	41,048	....	....	....	....	....	41,048
DALTON	....	642	....	....	....	....	....	....	642
DANUBE	750	1,282	....	2,996	....	....	....	14,999	20,027
DASSEL	4,664	788	....	....	....	....	....	39,922	45,374
DAWSON	1,819	....	6,629	1,874	4,463	....	....	997	15,782
DE GRAFF	....	....	1,015	....	....	....	....	....	1,015
DEER CREEK	....	....	....	....	....	....	5,000	10,095	15,095
DEER RIVER	1,028	1,992	11,350	....	....	....	....	16,175	30,545
DEERWOOD	2,105	23,379	1,850	....	659	....	....	8,466	36,459
DELANO	12,517	46,416	....	....	....	....	....	321,182	380,115
DELAVAN	....	723	7,140	....	358	....	....	210	8,431
DELLWOOD	300	....	....	....	....	....	....	....	300
DENT	....	....	5,475	....	....	....	....	....	5,475
DEXTER	....	....	31,767	....	....	....	....	....	31,767
DODGE CENTER	3,344	20,190	48,521	....	8,628	....	....	....	80,683
DONALDSON	....	....	1,400	....	....	....	....	....	1,400
DONNELLY	1,000	....	362,374	....	....	....	....	87,944	451,318
DOVER	6,277	5,451	12,482	....	....	....	....	....	24,210
DUNDAS	....	8,000	....	....	22,586	....	....	....	30,586
DUNDEE	....	....	....	....	1,118	....	....	....	1,118
DUNNELL	....	4,867	....	....	....	....	....	....	4,867
EAGLE BEND	4,364	....	....	....	....	....	....	5,000	9,364
EAGLE LAKE	574	10,894	82,480	....	1,578	....	....	3,800	99,326
EAST GULL LAKE	....	....	85,760	....	2,880	....	....	....	88,640
EASTON	7,046	9,702	6,647	22,939	1,458	....	....	....	47,792
ECHO	....	3,355	282	....	....	....	....	....	3,637
EDEN VALLEY	....	....	45,134	....	....	....	47,710	....	92,844
EDGERTON	43,283	3,008	26,851	....	2,679	....	....	1,151	76,972
EITZEN	109	....	9,337	....	3,217	....	....	....	12,663
ELBA	100	1,775	2,670	....	....	....	....	....	4,545
ELBOW LAKE	2,897	....	21,397	....	1,739	....	....	55,632	81,665
ELGIN	4,566	14,415	53,202	....	....	....	42,232	....	114,415
ELIZABETH	....	8,840	4,493	....	69,046	....	....	....	82,379
ELKO	....	....	....	....	....	....	1,996	116,173	118,169
ELLENDALE	2,349	....	21,104	....	....	....	....	....	23,453
ELLSWORTH	4,006	15,868	....	....	....	....	....	....	19,874
ELMORE	....	5,073	38,335	....	....	....	....	....	43,408
ELROSA	....	6,204	648	....	....	....	....	....	6,852
ELYSIAN	6,731	1,160	2,475	181,254	191,620
EMILY	125	42,660	3,179	45,964
EMMONS	2,955	1,345	7,267	11,567

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ERHARD	9,428	565	9,993
ERSKINE	258	7,155	699	8,112
EVAN	2,962	2,962
EVANSVILLE	2,650	1,898	41,537	4,699	50,784
EYOTA	33,650	225	78,851	....	10,553	....	....	31,252	154,641
FAIRFAX	4,337	11,031	98,674	....	6,653	....	....	....	120,695
FARWELL	....	1,650	....	....	....	....	....	....	1,650
FELTON	2,950	....	....	....	....	....	....	....	2,950
FERTILE	253	....	....	....	....	....	....	38,137	38,390
FIFTY LAKES	1,861	10,855	1,341	....	....	....	....	....	14,057
FINLAYSON	....	2,708	....	....	59,264	....	....	500	62,472
FISHER	1,975	....	....	....	....	....	....	....	1,975
FLOODWOOD	1,845	31,581	....	....	....	....	....	82,099	115,525
FOLEY	7,771	64,285	165,062	....	29,030	....	....	....	266,148
FORADA	313	....	....	....	2,470	....	....	....	2,783
FORESTON	....	....	....	....	431	....	....	....	431
FOSSTON	3,816	12,883	6,698	42,050	9,624	....	....	279,834	354,905
FOUNTAIN	....	....	427	....	....	....	....	829,846	830,273
FRANKLIN (RENVILLE)	6,249	5,407	270	....	7,069	....	....	....	18,995
FRAZEE	5,642	2,177	61,388	149,269	....	....	....	....	218,476
FREEBORN	152	3,748	26,550	....	208	....	....	....	30,658
FREEPORT	....	....	6,055	....	....	....	....	....	6,055
FROST	....	3,843	7,378	....	1,125	....	....	....	12,346
FULDA	9,125	41,552	32,679	....	4,656	....	....	....	88,012
GARFIELD	....	7,568	445	....	....	....	....	....	8,013
GARRISON	....	113,684	2,700	....	105	....	....	....	116,489
GARVIN	420	....	....	....	....	....	....	....	420
GARY	2,007	1,082	17,850	....	189	....	....	2,579	23,707
GAYLORD	19,189	52,997	16,175	....	1,791	....	311,031	....	401,183
GEM LAKE	....	....	1,243	....	....	....	....	....	1,243
GENEVA	13,525	5,726	....	....	....	....	....	....	19,251
GENOLA	....	671	....	....	....	....	....	....	671
GHENT	....	5,014	1,810	....	3,120	....	....	500	10,444
GIBBON	....	....	6,000	....	....	....	....	17,860	23,860
GILMAN	....	....	....	....	56,657	....	....	....	56,657
GLENVILLE	2,330	2,812	48,655	....	....	....	....	....	53,797
GLYNDON	166	3,109	1,000	....	....	....	....	....	4,275
GONVICK	1,626	....	1,939	....	....	....	....	....	3,565
GOOD THUNDER	748	650	....	....	....	....	....	....	1,398
GOODHUE	....	2,626	2,400	....	1,132	....	....	....	6,158
GOODRIDGE	....	....	....	....	110,911	....	2,097	....	113,008
GRANADA	....	4,120	13,714	....	....	....	21,297	....	39,131
GRAND MARAIS	3,330	4,277	179,357	....	20,457	....	1,133,382	....	1,340,803
GRAND MEADOW	....	16,779	....	....	....	....	220,872	....	237,651
GRASSTON	200	1,234	....	....	....	....	....	....	1,434
GREEN ISLE	....	46,781	....	....	....	....	....	....	46,781
GREENBUSH	10,246	226	24,380	....	6,962	....	....	....	41,814
GREENFIELD	41,594	3,099	44,693
GREENWALD	7,036	7,036
GREENWOOD	281	281
GREY EAGLE	830	728	1,558

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NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
GROVE CITY	....	....	60,360	....	....	....	48,106	....	108,466
GRYGLA	....	....	9,823	....	....	....	....	....	9,823
GULLY	....	....	....	....	....	....	....	7,425	7,425
HACKENSACK	....	....	5,000	....	....	....	....	....	5,000
HALLOCK	7,907	....	44,177	8,692	....	....	....	9,300	70,076
HALSTAD	....	380	....	....	....	....	....	....	380
HAMBURG	....	1,405	255,289	....	7,503	....	....	6,986	271,183
HANCOCK	....	3,805	16,021	....	3,442	....	15,466	....	38,734
HANLEY FALLS	....	5,542	1,272	....	9,957	....	....	....	16,771
HANOVER	9,756	7,760	....	....	....	....	....	....	17,516
HANSKA	....	4,618	16,003	....	21,135	....	....	....	41,756
HARDING	....	....	180	....	....	....	....	....	180
HARDWICK	....	10,458	22,018	....	....	....	....	....	32,476
HARMONY	2,905	8,243	97,241	....	9,265	....	....	263	117,917
HARRIS	....	....	34,507	....	....	....	....	....	34,507
HAWLEY	40,471	663	81,504	....	7,282	....	....	....	129,920
HAYFIELD	11,244	4,647	5,993	....	....	....	....	1,027	22,911
HAYWARD	15,498	9,719	813	....	2,465	....	....	....	28,495
HECTOR	17,301	6,550	600	....	600	600	45,610	4,535	75,796
HENDERSON	30,809	30,254	14,393	....	3,097	....	466,265	71,919	616,737
HENDRICKS	....	6,315	....	....	13,560	....	....	....	19,875
HENDRUM	....	....	4,086	....	2,500	....	....	....	6,586
HENNING	3,057	6,105	2,125	....	1,161	....	....	9,149	21,597
HERON LAKE	734	15,112	23,456	....	2,589	....	....	....	41,891
HILL CITY	9,816	30,720	374,394	....	4,884	....	7,036	....	426,850
HILLMAN	....	....	928	....	....	....	....	....	928
HILLS	....	....	11,175	....	1,000	....	....	....	12,175
HILLTOP	....	....	....	1,055	....	....	....	....	1,055
HINCKLEY	6,737	2,772	....	....	60,000	....	....	....	69,509
HITTERDAL	2,486	....	121,997	....	6,200	....	....	....	130,683
HOFFMAN	5,506	....	....	....	....	....	....	....	5,506
HOKAH	....	17,673	5,967	....	2,043	....	....	....	25,683
HOLDINGFORD	1,599	4,807	5,550	....	....	....	120,411	....	132,367
HOLLAND	....	....	1,379	....	3,825	....	....	....	5,204
HOLIANDALE	....	5,585	11,366	....	....	....	....	....	16,951
HOLLOWAY	....	955	....	....	4,149	....	....	....	5,104
HOUSTON	778	66,039	542	....	5,271	....	....	101,425	174,055
HOWARD LAKE	....	3,243	2,411	....	....	....	762,180	....	767,834
HUMBOLDT	....	....	1,188	....	....	....	....	....	1,188
IONA	....	....	....	....	....	....	....	550	550
IRONTON	....	4,002	60,000	....	2,775	....	....	....	66,777
ISLAND VIEW	900	....	....	....	....	....	....	....	900
ISLE	484	14,253	....	....	....	3,900	393,964	....	412,601
IVANHOE	....	....	6,952	....	5,896	....	....	....	12,848
JANESVILLE	1,486	15,867	152,981	....	8,347	....	....	....	178,681
JASPER	606	4,809	6,803	....	....	....	....	....	12,218
JEFFERS	25,000	2,655	....	....	....	....	....	4,046	31,701
JENKINS	....	....	3,168	....	....	....	....	....	3,168
KANDIYOHI	....	....	72,821	....	....	....	....	....	72,821
KARLSTAD	65,340	3,715	3,812	4,592	265	287,027	364,751
KEEWATIN	7,306	29,656	70,817	8,895	116,674

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KELLIHER	18,060	20,776	38,836
KELLOGG	3,545	1,661	5,206
KENNEDY	3,784	9,763	3,450	16,997
KENNETH	.....	2,000	.....	.....	.....	.....	.....	.....	2,000
KENSINGTON	.....	5,333	.....	.....	.....	.....	.....	.....	5,333
KENYON	.....	9,410	155,521	.....	29,625	.....	.....	161,383	355,939
KERKHOVEN	8,947	4,207	.....	.....	1,495	.....	134,486	.....	149,135
KETTLE RIVER	.....	3,859	.....	.....	.....	.....	.....	.....	3,859
KIESTER	682	4,861	84,315	.....	246	.....	.....	.....	90,104
KILKENNY	.....	9,506	.....	.....	.....	.....	.....	.....	9,506
KIMBALL	5,666	4,840	15,375	.....	.....	.....	.....	.....	25,881
KINNEY	9,047	738	42,313	.....	.....	.....	.....	.....	52,098
LA PRAIRIE	30,665	.....	465	.....	1,815	.....	.....	.....	32,945
LA SALLE	19,243	4,703	.....	.....	.....	.....	.....	.....	23,946
LAFAYETTE	.....	2,300	1,722	.....	.....	.....	47,393	.....	51,415
LAKE BENTON	.....	20,296	34,696	.....	572	.....	.....	.....	55,564
LAKE BRONSON	.....	59,837	10,000	.....	.....	.....	.....	3,557	73,394
LAKE CRYSTAL	.....	173,214	25,841	.....	8,008	.....	.....	.....	207,063
LAKE HENRY	.....	.....	14,026	.....	.....	.....	.....	.....	14,026
LAKE PARK	.....	10,595	5,179	.....	1,385	.....	.....	.....	17,159
LAKE SHORE	805	517	4,573	.....	.....	.....	.....	.....	5,895
LAKE ST. CROIX BEACH	1,469	.....	.....	.....	3,379	.....	.....	.....	4,848
LAKE WILSON	.....	7,392	.....	.....	.....	.....	.....	.....	7,392
LAKEFIELD	914	11,175	4,550	.....	757	.....	.....	.....	17,396
LAKELAND	.....	.....	.....	.....	377	.....	.....	.....	377
LAKELAND SHORES	.....	105	.....	.....	.....	.....	.....	.....	105
LAMBERTON	.....	6,435	31,978	.....	106	.....	.....	.....	38,519
LANCASTER	.....	.....	12,727	.....	.....	.....	.....	.....	12,727
LANESBORO	6,394	7,250	33,591	.....	4,800	.....	.....	.....	52,035
LAUDERDALE	.....	.....	.....	.....	.....	.....	.....	217,386	217,386
LE CENTER	.....	.....	40,684	.....	.....	.....	.....	177,624	218,308
LENGBY	926	.....	.....	.....	.....	.....	.....	.....	926
LEONIDAS	2,028	450	9,169	570	276	.....	6,382	.....	18,875
LEROY	3,484	.....	.....	.....	10,671	.....	.....	7,075	21,230
LESTER PRAIRIE	21,039	15,059	369,203	.....	5,739	.....	.....	.....	411,040
LEWISTON	.....	12,274	.....	.....	.....	.....	.....	.....	12,274
LEXINGTON	6,254	5,543	283,971	.....	4,703	.....	.....	.....	300,471
LINDSTROM	.....	17,751	183	.....	2,804	.....	.....	403,636	424,374
LISMORE	.....	1,000	12,568	.....	.....	.....	.....	.....	13,568
LONG BEACH	.....	.....	.....	.....	.....	.....	5,085	.....	5,085
LONG LAKE	.....	.....	11,000	.....	11,507	.....	.....	58,108	80,615
LONSDALE	53,228	3,023	64,658	.....	.....	.....	.....	.....	120,909
LOWRY	.....	889	.....	.....	300	.....	14,003	.....	15,192
LUCAN	.....	34,823	.....	.....	500	.....	18,872	.....	54,195
LYLE	1,150	1,650	12,423	.....	1,140	.....	.....	111,366	127,729
LYND	.....	3,134	14,694	.....	.....	.....	.....	.....	17,828
MABEL	.....	4,410	33,947	.....	.....	.....	.....	6,000	44,357
MADELIA	11,808	42,490	63,489	.....	39,124	.....	.....	.....	156,911
MADISON	1,267	12,453	2,966	141	602,811	619,638
MADISON LAKE	2,290	8,005	21,037	6,320	37,652
MAGNOLIA	9,351	9,351

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MAHNOMEN	16,836	4,961	21,797
MANCHESTER	771	771
MANTORVILLE	1,579	39,592	48,445	37,280	120,519	247,415
MAPLE LAKE	11,971	5,057	140,752	7,285	4,590	....	....	63,104	232,759
MAPLE PLAIN	5,561	17,947	10,390	....	60,684	....	....	4,157	98,739
MAPLETON	13,143	15,344	3,698	....	4,771	....	789,436	....	826,392
MAPLEVIEW	680	2,791	10,236	....	990	....	....	....	14,697
MARBLE	11,099	3,783	....	1,314	710	....	51,791	1,300	69,997
MARIETTA	4,636	9,889	26,408	....	....	....	....	....	40,933
MARINE ON ST. CROIX	....	48,178	3,887	....	1,989	....	....	290	54,344
MAYER	43,801	56,292	....	....	....	....	....	....	100,093
MAYNARD	....	744	3,957	....	....	....	....	35,142	39,843
MAZEPPA	1,844	4,145	54,772	....	....	....	....	....	60,761
MC GREGOR	2,244	4,365	2,419	....	65,939	....	11,439	....	86,406
MC INTOSH	3,799	12,475	31,281	....	....	....	....	....	47,555
MC KINLEY	....	....	20,223	....	....	....	....	....	20,223
MEADOWLANDS	1,063	....	491	....	....	....	....	....	1,554
MEDFORD	3,500	4,500	26,930	....	....	....	....	....	34,930
MEDICINE LAKE	2,568	....	....	....	....	....	....	....	2,568
MEIRE GROVE	....	....	....	....	....	....	3,166	....	3,166
MELROSE	63,289	63,338	32,618	....	6,034	....	175,330	12,338	352,947
MENAHGA	1,020	6,600	....	....	1,830	....	....	695,920	705,370
MENTOR	100	2,793	900	....	....	....	....	....	3,793
MIDDLE RIVER	....	84,219	850	....	....	....	....	....	85,069
MILACA	4,582	25,469	85,039	....	2,676	114	200,602	55,211	373,693
MILAN	....	....	897	....	11,068	....	....	....	11,965
MILLERVILLE	....	2,351	13,869	....	138	....	....	....	16,358
MILROY	4,200	....	33,188	....	....	....	....	3,219	40,607
MILTONA	....	....	....	....	1,058	....	....	....	1,058
MINNEOTA	160	3,609	25,613	....	2,557	....	1,290,230	61,052	1,383,221
MINNESOTA LAKE	....	19,503	14,247	....	....	....	41,442	....	75,192
MINNETONKA BEACH	....	....	25,380	....	....	....	....	....	25,380
MONTGOMERY	148	55,698	89,752	....	....	....	103,695	3,541	252,834
MONTROSE	17,875	14,847	4,956	....	17,505	....	139,639	....	194,822
MOOSE LAKE	....	20,976	2,983	....	20,592	....	....	866	45,417
MORGAN	253	14,384	29,735	....	3,742	....	....	....	48,114
MORRISTOWN	838	5,271	9,958	....	138	....	....	....	16,205
MORTON	15,824	12,491	2,976	....	2,659	....	....	....	33,950
MOTLEY	....	8,393	17,277	....	2,200	....	722,797	....	750,667
MOUNTAIN LAKE	2,331	64,067	41,809	....	2,306	....	....	13,620	124,133
MURDOCK	....	4,024	....	....	....	....	....	27,505	31,529
NASHWAUK	....	46,407	15,832	....	6,432	....	2,573,757	....	2,642,428
NELSON	....	....	....	....	....	....	....	162	162
NERSTRAND	....	5,973	801	....	....	....	....	....	6,774
NEVIS	....	16,260	....	....	....	....	....	....	16,260
NEW AUBURN	....	11,373	....	....	....	....	....	42,461	53,834
NEW GERMANY	17,600	....	....	....	....	....	....	....	17,600
NEW LONDON	5,549	18,064	11,722	....	6,462	....	....	25,000	66,797
NEW RICHLAND	....	21,171	52,891	....	2,000	....	53,571	....	129,633
NEW TRIER	....	....	712	....	....	....	....	....	712
NEW YORK MILLS	44,442	....	36,008	....	30,346	....	....	....	110,796

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1988
GOVERNMENTAL FUNDS
(UNDER 2,500 IN POPULATION)

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
NEWFOLDEN	....	....	....	....	....	....	3,623	....	3,623
NICOLLET	....	....	38,552	....	....	....	....	....	38,552
NIELSVILLE	....	....	....	....	....	....	4,865	....	4,865
NISSWA	....	5,260	106,087	....	....	....	....	179,597	290,944
NORCROSS	....	....	....	....	....	....	12,218	....	12,218
NORTH BRANCH	....	73,683	147,764	....	8,431	....	125,458	476,012	831,348
NORTHOME	825	52,551	....	....	....	....	5,273	....	58,649
NORWOOD	....	....	13,859	....	900	....	....	....	14,759
ODESSA	1,420	....	....	....	....	....	....	....	1,420
OGEMA	....	559	2,112	340	....	....	....	....	3,011
OGILVIE	624	18,622	....	....	288	....	....	1,629	21,163
OKABENA	....	3,440	....	....	4,293	....	....	....	7,733
OKLEE	5,123	....	28,859	....	....	....	....	....	33,982
ONAMIA	37,075	71,488	....	....	....	....	94,367	....	202,930
ORONOCO	....	10,900	15,750	....	2,277	....	....	....	28,927
ORR	....	12,500	....	....	....	....	....	....	12,500
OSAKIS	2,027	52,905	68,029	....	279	....	285,026	580	408,846
OSLO	....	2,217	549	....	....	....	....	100,000	102,766
OSTRANDER	....	8,350	9,021	....	2,664	....	....	....	20,035
PALISADE	....	....	....	....	....	....	....	31,064	31,064
PARKERS PRAIRIE	....	8,343	....	....	....	....	3,637	8,652	20,632
PAYNESVILLE	5,024	24,195	5,477	....	6,447	....	....	389,167	430,310
PELICAN RAPIDS	117	21,949	86,499	....	174,055	....	....	223,186	505,806
PEMBERTON	....	6,573	....	....	....	....	....	....	6,573
PEQUOT LAKES	2,164	15,457	101	....	428	....	....	19,386	37,536
PERHAM	....	63,270	33,179	....	904,722	45,000	22,098	1,084	1,069,353
PIERZ	3,821	....	20,000	....	....	....	....	39,839	63,660
PILLAGER	....	644	....	....	....	....	976,178	2,803	979,625
PINE CITY	8,730	....	33,042	....	1,540	....	....	93,486	136,798
PINE ISLAND	3,232	2,264	25,540	....	17,882	....	....	70,077	118,995
PINE RIVER	361	75,559	373,929	....	169	....	....	20,107	470,125
PLAINVIEW	1,515	10,090	190,949	....	4,377	....	....	117	207,048
PLATO	10,512	....	....	....	746	....	....	5,790	17,048
PLUMMER	....	11,972	392	....	....	....	1,927	....	14,291
PORTER	....	6,122	1,253	....	....	....	....	44,281	51,656
PRESTON	3,905	3,222	3,212	1,521	11,482	....	....	....	23,342
PRINSBURG	....	....	134,849	....	....	....	....	....	134,849
RACINE	....	....	12,261	....	7,500	....	....	....	19,761
RANIER	....	....	1,722	....	....	....	....	2,190	3,912
RED LAKE FALLS	6,005	....	....	....	....	....	....	....	6,005
REMER	395	835	....	....	....	....	1,946	....	3,176
RENVILLE	7,859	31,161	108,385	....	295	....	2,507	....	150,207
RICE	....	1,580	19,083	....	....	....	58,135	7,035	85,833
RICHMOND	16,027	14,904	7,415	....	....	....	....	....	38,346
RIVERTON	....	....	....	....	3,090	....	....	....	3,090
ROCK CREEK	....	....	109,665	....	15,000	....	....	....	124,665
ROCKFORD	10,364	38,021	8,102	....	19,366	....	....	81,297	157,150
ROCKVILLE	1,111	2,775	41,334	....	....	....	....	....	45,220
ROGERS	1,287	24,905	....	....	3,134	....	....	188,627	217,953
ROLLINGSTONE	2,983	1,700	137,350	....	1,342	....	....	....	143,375
ROOSEVELT	....	....	4,722	340	648	....	....	....	5,710

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1988
GOVERNMENTAL FUNDS
(UNDER 2,500 IN POPULATION)

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
ROSCOE	.....	.....	3,500	.....	.....	.....	.....	.....	3,500
ROSE CREEK	6,010	30,678	.....	.....	344	.....	.....	3,329	40,361
ROSEAU	2,468	292,265	175,463	.....	8,471	42,714	.....	.....	521,381
ROTHSAY	.....	4,304	9,209	.....	1,326	.....	.....	.....	14,839
ROUND LAKE	1,285	650	170	.....	.....	.....	490,644	.....	492,749
ROYALTON	11,578	2,583	9,987	.....	.....	.....	.....	.....	24,148
RUSH CITY	.....	11,582	5,696	.....	227,043	.....	.....	57,504	301,825
RUSHFORD [C]	.....	94,023	19,125	.....	12,948	.....	.....	285	126,381
RUSHFORD [V]	564	.....	37,773	880	.....	.....	.....	.....	39,217
RUSHMORE	.....	2,329	.....	.....	1,170	.....	.....	.....	3,499
RUSSELL	.....	93,034	.....	.....	.....	.....	.....	.....	93,034
RUTHTON	.....	9,515	.....	.....	1,493	.....	.....	.....	11,008
RUTLEDGE	6,650	.....	.....	.....	1,694	.....	.....	.....	8,344
SABIN	950	3,536	6,866	.....	.....	.....	.....	15,248	26,600
SACRED HEART	1,168	13,008	10,831	.....	1,132	.....	.....	.....	26,139
SANBORN	1,319	34,324	22,367	.....	.....	.....	.....	.....	58,010
SANDSTONE	.....	4,920	12,734	.....	957	.....	.....	.....	18,611
SCANLON	8,093	2,447	29,646	.....	9,880	.....	.....	.....	50,066
SEBEKA	.....	10,997	17,326	.....	.....	.....	51,142	.....	79,465
SHAFER	.....	9,431	1,381	.....	.....	.....	.....	.....	10,812
SHELLY	.....	.....	5,660	.....	3,742	.....	.....	16,692	26,094
SHERBURN	.....	30,783	4,965	.....	.....	.....	.....	.....	35,748
SHEVLIN	.....	.....	707	.....	.....	.....	.....	.....	707
SILVER LAKE	16,517	35,810	24,116	.....	.....	.....	.....	.....	76,443
SLAYTON	600	24,507	15,081	.....	13,309	.....	.....	39,100	92,597
SOUTH HAVEN	.....	.....	9,577	.....	.....	.....	.....	.....	9,577
SPICER	.....	.....	.....	.....	.....	.....	16,738	.....	16,738
SPRING GROVE	205	.....	874,744	.....	.....	.....	188,531	.....	1,063,480
SPRING PARK	.....	.....	239,554	.....	.....	.....	.....	.....	239,554
SPRINGFIELD	.....	3,205	42,250	.....	2,851	.....	.....	.....	48,306
SQUAW LAKE	.....	.....	1,700	.....	.....	.....	.....	.....	1,700
ST. BONIFACIUS	7,894	7,075	.....	.....	5,000	.....	.....	.....	19,969
ST. CHARLES	15,902	13,404	492,596	.....	34,396	.....	.....	67,125	623,423
ST. CLAIR	2,561	.....	12,299	.....	2,929	.....	.....	.....	17,789
ST. FRANCIS	.....	14,999	6,344	.....	.....	.....	.....	.....	21,343
ST. HILAIRE	24,592	.....	3,200	.....	.....	.....	.....	.....	27,792
ST. LEO	.....	989	.....	.....	.....	.....	.....	.....	989
ST. MARTIN	.....	36,385	9,294	.....	.....	.....	.....	2,608	48,287
ST. MICHAEL	.....	.....	41,157	.....	.....	.....	8,319	.....	49,476
ST. STEPHEN	49,318	.....	.....	.....	.....	.....	.....	.....	49,318
STACY	10,645	.....	17,124	.....	35,685	.....	.....	.....	63,454
STARBUCK	.....	.....	.....	.....	.....	.....	.....	16,328	16,328
STEEN	6,772	.....	.....	.....	.....	.....	23,027	.....	29,799
STEPHEN	104,125	115,010	.....	.....	.....	.....	.....	38,500	257,635
STEWART	.....	.....	33,076	.....	500	.....	.....	.....	33,576
STOCKTON	.....	.....	1,863	.....	5,218	.....	.....	.....	7,081
STORDEN	.....	2,357	4,200	.....	2,427	.....	.....	15,838	24,822
STRANDQUIST	.....	.....	3,353	.....	610	.....	440	.....	4,403
STURGEON LAKE	2,480	2,670	.....	.....	.....	.....	.....	16,630	21,780
SUNBURG	.....	.....	5,387	.....	6,152	.....	.....	.....	11,539
SUNFISH LAKE	.....	10,254	.....	7,344	.....	.....	773	.....	18,371

TABLE 5
 ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1988
 GOVERNMENTAL FUNDS
 (UNDER 2,500 IN POPULATION)

NAME OF CITY	GENERAL GOVERNMENT	PUBLIC SAFETY	STREETS AND HIGHWAYS	SANITATION	CULTURE & RECREATION	AIRPORTS	FOR ENTERPRISE FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
SWANVILLE	....	22,251	....	....	....	....	7,495	..	29,746
TACONITE	....	22,569	38,539	....	925	....	....	....	62,033
TAMARACK	....	....	4,200	....	....	....	....	....	4,200
TAYLORS FALLS	1,206	4,319	8,300	....	....	....	533,781	....	547,606
THOMSON	7,840	....	....	....	....	....	....	....	7,840
TONKA BAY	7,859	....	....	....	....	....	271,855	13,038	292,752
TRACY	14,152	20,596	436,593	....	40,930	....	183,931	5,590	701,792
TRIMONT	6,084	115,903	9,706	....	10,698	....	....	....	142,391
TROMMALD	604	....	525	....	....	....	....	8,460	9,589
TRUMAN	105,595	11,028	37,020	....	....	....	256,313	....	409,956
TWIN LAKES	....	5,385	....	....	....	....	....	....	5,385
TWIN VALLEY	5,538	782	25,229	....	672	....	21,720	....	53,941
TYLER	....	133,589	751	....	1,237	....	....	1,266	136,843
ULEN	700	1,485	11,348	....	....	....	....	....	13,533
UNDERWOOD	3,529	....	20,488	....	1,731	....	....	5,823	31,571
UPSALA	....	....	2,939	....	....	....	....	....	2,939
UTICA	3,447	....	....	....	....	....	....	....	3,447
VERGAS	....	....	4,000	....	13,944	....	....	....	17,944
VERMILLION	6,677	....	15,141	....	....	....	....	....	21,818
VERNDALE	500	10,096	19,303	....	....	....	....	....	29,899
VERNON CENTER	750	3,344	....	....	....	....	....	3,466	7,560
VESTA	319	17,854	4,529	....	....	....	33,458	....	56,160
VICTORIA	15,774	4,621	....	....	22,518	....	1,132,639	684,852	1,860,404
VIKING	....	....	....	....	....	....	....	1,879	1,879
VILLARD	....	30,394	318	....	....	....	....	....	30,712
VINING	400	14,500	....	....	362	....	....	....	15,262
WABASHA	77,292	11,884	65,030	....	5,770	....	....	....	159,976
WABASSO	....	16,868	5,576	....	220,099	....	....	216,611	459,154
WAHKON	854	9,090	....	....	....	....	....	....	9,944
WALDORF	....	....	....	....	1,086	....	....	....	1,086
WALKER	....	16,469	....	....	2,765	11,235	566,045	49,020	645,534
WALNUT GROVE	6,874	85,131	60,078	....	1,548	....	....	....	153,631
WALTERS	213	....	....	3,438	....	....	....	....	3,651
WALTHAM	2,763	....	39,852	....	830	....	....	....	43,445
WANAMINGO	9,500	7,225	....	....	....	....	....	....	16,725
WANDA	....	188	434	....	926	....	....	....	1,548
WARBA	....	....	13,503	....	....	....	....	....	13,503
WARREN	26,451	46,637	10,215	....	1,672	8,813	....	700	94,488
WARROAD	....	61,325	3,856	....	2,996	4,530	2,561,111	300,352	2,934,170
WATERTOWN	20,579	164,681	42,906	29,900	1,033	....	....	....	259,099
WATERVILLE	1,739	34,960	131,285	....	138,178	....	....	10,725	316,887
WATKINS	7,467	52,000	77,565	....	967	....	....	....	137,999
WAUBUN	....	1,652	3,488	....	....	....	....	....	5,140
WAVERLY	5,149	....	21,032	....	237	....	....	....	26,418
WELCOME	....	....	8,000	....	....	....	....	50,000	58,000
WENDELL	....	....	280,787	....	225	....	73,968	7,005	361,985
WEST CONCORD	839	913	....	....	....	....	....	184,327	186,079
WESTBROOK	....	2,544	28,797	....	1,027	....	....	....	32,368
WHALAN	....	....	5,971	....	....	....	....	....	5,971
WHEATON	37,591	10,745	1,610	....	3,842	....	....	....	53,788
WILLERNIE	....	....	5,171	....	1,203	....	....	....	6,374

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1988
GOVERNMENTAL FUNDS
(UNDER 2,500 IN POPULATION)

<u>NAME OF CITY</u>	<u>GENERAL GOVERNMENT</u>	<u>PUBLIC SAFETY</u>	<u>STREETS AND HIGHWAYS</u>	<u>SANITATION</u>	<u>CULTURE & RECREATION</u>	<u>AIRPORTS</u>	<u>FOR ENTERPRISE FUNDS</u>	<u>ALL OTHER</u>	<u>TOTAL CAPITAL OUTLAY</u>
WILMONT	....	395	29,267	....	....	....	....	....	29,662
WINGER	33,100	13,662	....	....	....	....	....	....	46,762
WINNEBAGO	....	46,768	2,129	....	....	....	112,647	....	161,544
WINSTED	....	37,363	252,479	....	30,202	1,500	....	....	321,544
WINTHROP	3,903	5,755	14,832	....	6,062	....	....	....	30,552
WINTON	2,459	....	....	....	450	....	525,904	....	528,813
WOLF LAKE	....	....	....	....	....	....	....	8,586	8,586
WOLVERTON	....	....	....	....	....	....	....	9,747	9,747
WOOD LAKE	1,903	3,086	434	....	142	....	....	....	5,565
WOODSTOCK	....	....	....	....	324	....	....	....	324
WRENSHALL	4,233	2,817	....	....	376	....	....	2,100	9,526
WYKOFF	....	12,119	10,382	....	....	....	....	....	22,501
WYOMING	328	14,477	604,273	....	....	....	....	....	619,078
YOUNG AMERICA	14,334	7,229	29,180	....	3,901	....	....	....	54,644
ZIMMERMAN	239	21,947	2,491	....	....	....	....	202,665	227,342
ZUMBROTA	3,451	39,998	27,324	....	2,197	....	....	....	72,970
TOTAL	2,206,910	6,407,537	14,423,255	390,210	3,644,991	118,671	28,490,409	11,889,370	67,571,353

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM				DEBT SERVICE				
			OPERATING			NONOPERATING			NET INCOME	PROPERTY	FEDERAL	STATE	OTHER	CAPITAL	BORROWING	INTEREST	PRINCIPAL
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS	TAXES	GRANTS	GRANTS	FUNDS	OUTLAY		PAYMENTS	PAYMENTS	
ADA	[4]	1,983	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ADAMS	[3] [15] [23]	779	54,181	56,053	-1,872	3,478	....	1,606	....	....	....	....	....	....	....	....
ADRIAN	[0]	1,322	54,248	70,787	-16,539	1,567	....	-14,972	....	....	....	-12,240	....	....	....	....
AITKIN	[*]	1,883	73,180	66,077	7,103	....	....	7,103	....	....	....	....	....	....	....	....
AKELEY	[0]	501	11,037	11,446	-409	....	1,213	-1,622	....	....	....	....	....	....	1,213	1,000
ALBANY		1,658	45,782	76,795	-31,013	33,432	5,892	-3,473	10,890	....	....	....	50,935	....	5,892	25,000
ALBERT LEA		18,241	630,077	716,133	-86,056	47,222	....	-38,834	....	....	....	....	1,180	....	....	....
ALBERTA	[0] [3] [24]	128	15,795	11,518	4,277	335	....	4,612	....	....	....	6,922	....	....	....	....
ALBERTVILLE		1,021	FAILED TO REPORT IN TIME FOR THIS PUBLICATION														
ALDEN	[0]	670	18,859	16,193	2,666	2,574	....	5,240	....	....	....	6,670	....	....	....	....
ALEXANDRIA		7,944	423,584	355,631	67,953	25,409	14,004	79,358	....	....	....	-17,409	....	....	....	....
ALPHA	[0]	157	6,176	9,810	-3,634	....	....	-3,634	....	....	....	....	....	....	....	....
ALTURA	[0]	356	36,148	44,237	-8,089	1,260	....	-6,829	....	....	....	1,700	....	....	....	....
ALVARADO	[0]	357	12,961	4,888	8,073	2,352	....	10,425	....	....	....	....	....	....	....	99,000
AMBOY		608	30,432	14,408	16,024	5,818	562	21,280	....	....	....	-20,983	2,355	....	562	5,000
ANDOVER		13,086	171,897	212,959	-41,062	2,538	....	-38,524	....	....	....	3,648	1,359,789	....	....	....
ANNANDALE		1,747	63,417	74,224	-10,807	26,140	62,885	-47,552	16,085	....	6,503	-52,248	....	....	62,885	20,000
ANOKA		16,408	761,709	520,081	241,628	98,733	....	340,361	....	....	....	106,062	166,813	....	....	....
APPLE VALLEY	[3]	32,122	3,353,053	2,414,737	938,316	461,317	417,373	982,260	....	....	....	31,992	6,629,845	....	417,373	80,000
APPLETON	[1]	1,837	197,008	191,289	5,719	22,439	....	28,158	13,263	....	5,936	3,220	....	....	....	....
ARCO	[2]	102	7,803	9,564	-1,761	20,219	3,307	15,151	....	....	....	....	....	....	3,307	39,710
ARDEN HILLS		9,737	700,406	653,228	47,178	2,758	....	49,936	1,191	....	....	69,279	16,401	....	....	....
ARGYLE		704	FAILED TO REPORT IN TIME FOR THIS PUBLICATION														
ARLINGTON		1,865	94,870	68,964	25,906	6,395	10,430	21,871	871	....	....	....	13,376	....	10,430	10,000
ASHBY	[0]	530	22,411	14,645	7,766	25,030	....	32,796	....	....	....	....	....	....	....	....
ASKOV	[3]	366	22,266	24,722	-2,456	717	....	-1,739	....	....	....	-2,500	....	....	....	....
ATWATER	[0]	1,100	28,124	17,445	10,679	....	....	10,679	....	....	85,354	....	97,249	....	....	....
AUDUBON	[0] [3]	425	52,011	23,979	28,032	23,409	30,995	20,446	....	....	....	18,340	....	....	30,995	11,000
AURORA		2,176	119,516	132,414	-12,898	15,828	3,206	-276	....	....	....	-27,844	41,768	....	3,206	8,244
AUSTIN	[4]	22,229	....	....	....	....	....	....	....	....	....	....	....	....	....	....
AVOCA		174	4,797	10,618	-5,821	73	....	-5,748	....	....	....	-26,858	17,047	....	....	....
AVON		989	34,199	20,447	13,752	....	....	13,752	....	....	....	17,790	....	....	....	....
BABBITT	[3]	1,978	180,168	186,252	-6,084	17,547	....	11,463	....	....	....	....	2,332	....	....	....
BACKUS		265	16,269	27,794	-11,525	....	....	-11,525	....	....	....	....	....	....	....	....
BADGER	[0]	381	9,218	5,159	4,059	434	....	4,493	....	....	....	-4,000	....	....	....	....
BAGLEY		1,327	57,280	76,673	-19,393	1,844	....	-17,549	....	....	....	....	5,105	....	....	....
BALATON		728	21,960	22,312	-352	2,592	68	2,172	....	....	....	....	....	....	68	1,750
BARNESVILLE		2,044	92,317	46,621	45,696	46,849	29,544	63,001	8,019	....	4,937	4,900	8,625	800,000	29,554	1,020,000
BARNUM	[*]	442	19,612	24,747	-5,135	989	....	-4,146	....	....	....	....	....	....	....	....
BARRETT	[0]	441	8,145	9,914	-1,769	....	....	-1,769	....	....	....	-2,000	....	....	....	....
BARRY	[0]	43	2,450	1,768	682	....	....	682	....	....	....	....	....	....	....	....
BATTLE LAKE	[0]	758	28,962	22,085	6,877	2,474	....	9,351	....	....	....	....	....	....	....	....
BAUDETTE		1,159	56,862	91,448	-34,586	1,079	....	-33,507	....	....	....	....	....	....	....	....
BAXTER	[3]	3,281	146,282	190,211	-43,929	....	2,362	-46,291	....	....	....	....	8,730	....	2,362	....
BAYPORT		3,106	114,747	97,248	17,499	3,299	....	20,798	....	....	....	....	53,401	....	....	....
BEARDSLEY	[0] [2]	361	17,614	24,367	-6,753	....	....	-6,753	....	....	....	....	....	....	....	....
BEAVER BAY		218	17,404	19,591	-2,187	....	....	-2,187	....	....	....	....	....	....	....	....
BEAVER CREEK	[1]	279	30,242	31,972	-1,730	789	....	-941	....	....	....	4,400	....	....	....	....
BECKER		766	29,684	46,504	-16,820	1,659	....	-15,161	....	....	....	....	....	....	....	....
BEJOU	[0]	103	3,050	2,319	731	668	....	1,399	....	....	....	....	....	....	....	....
BELGRADE		808	28,493	31,523	-3,030	511	7,808	-10,327	....	....	....	....	4,062	39,216	7,808	37,523

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

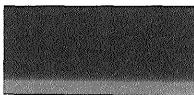


TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
BELLE PLAINE		3,159	88,926	57,085	31,841	10,506	27,346	15,001	....	....	....	....	11,989	....	27,346	25,000
BELLECHESTER	[0]	217	3,217	1,955	1,262	....	....	1,262	....	....	....	....	5,592	....	....	....
BELLINGHAM	[0] [24]	262	7,995	14,559	-6,564	....	....	-6,564	....	....	....	....	....	....	....	....
BELTRAMI	[0] [2]	119	5,638	9,118	-3,480	621	....	-2,859	....	....	....	....	....	....	....	....
BELVIEW		414	17,133	11,102	6,031	1,165	....	7,196	....	....	....	....	....	....	....	....
BENIDJI		11,101	469,497	376,777	92,720	....	15,835	76,885	....	....	....	....	155,849	....	15,835	20,000
BENSON		3,552	134,000	173,080	-39,080	36,119	....	-2,961	....	....	....	....	12,485	....	....	....
BERTHA	[0]	516	15,458	5,579	9,879	438	....	10,317	315	....	....	-16,029	....	....	....	21,672
BIG FALLS	[0]	372	10,863	5,771	5,092	....	....	5,092	....	....	....	2,500	....	....	....	....
BIG LAKE	[3]	3,073	217,009	261,162	-44,153	43,552	....	-601	....	....	....	12,000	2,546	....	....	....
BIGELOW		251	13,088	29,275	-16,187	....	....	-16,187	....	....	....	....	616	....	....	....
BIGFORK	[0] [3]	538	41,830	41,476	354	416	....	770	319	....	57	-3,949	2,229	....	....	....
BINGHAM LAKE	[0]	220	7,071	9,450	-2,379	12,463	....	10,084	10,932	....	....	6,703	....	....	....	....
BIRCHWOOD	[0]	1,049	71,586	88,628	-17,042	2,385	....	-14,657	224	....	....	-5,058	....	....	....	....
BIRD ISLAND		1,349	119,248	78,137	41,111	....	....	41,111	....	....	....	56,876	10,154	....	....	....
BISCAY	[0] [3]	135	2,457	2,919	-462	....	....	-462	....	....	....	....	....	....	....	....
BIWABIK		1,249	50,435	66,102	-15,667	....	....	-15,667	....	....	....	....	....	....	....	....
BLACKDUCK		763	32,428	23,517	8,911	1,609	114	10,406	....	....	....	....	....	....	114	....
BLAINE		36,258	1,264,177	956,482	307,695	19,254	135,867	191,082	....	....	....	....	2,686,268	....	135,867	70,000
BLOMKEST	[0]	176	7,401	10,243	-2,842	2,985	....	143	....	....	....	-2,099	....	....	....	....
BLOOMING PRAIRIE		2,031	89,882	67,361	22,521	2,938	14,074	11,385	....	....	....	....	10,924	....	14,074	15,000
BLOOMINGTON		85,299	7,179,551	4,881,994	2,297,557	212,005	189,350	2,320,212	....	....	....	....	325,371	....	189,350	446,462
BLUE EARTH		4,163	298,967	272,525	26,442	....	....	26,442	....	....	....	....	15,488	....	75,059	50,000
BORUP	[0] [1]	128	15,535	13,519	2,016	4,874	3,500	3,390	....	....	....	....	8,945	....	3,500	4,000
BOVEY	[0] [15]	751	30,706	34,321	-3,615	632	....	-2,983	....	....	....	-2,455	....	....	....	....
BOWLUS	[0]	276	5,904	2,709	3,195	14,042	11,200	6,037	1,890	....	....	....	....	....	11,200	5,000
BOYD		248	7,429	16,407	-8,978	6,621	12,800	-15,157	....	....	....	-6,401	....	....	12,800	5,000
BRAHAM	[+] [3]	998	126,194	60,696	65,498	2,259	....	67,757	....	....	....	....	....	160,000	....	....
BRAINERD		11,385	823,730	688,533	135,197	58,712	....	193,909	....	....	....	....	196,203	....	....	....
BRANDON	[0]	543	19,975	17,518	2,457	....	....	2,457	....	....	....	....	8,218	....	....	....
BRECKENRIDGE		4,004	261,775	361,291	-99,516	....	19,274	-118,790	....	....	....	....	251,596	....	19,274	46,662
BREWSTER		549	26,292	39,140	-12,848	18,701	14,387	-8,534	....	....	....	....	....	206,380	14,387	333,732
BRICELYN	[0] [24]	432	12,214	15,864	-3,650	....	....	-3,650	....	....	....	....	....	....	....	....
BROOKLYN CENTER		29,420	694,654	924,722	-230,068	375,061	8,889	136,104	....	....	....	....	179,845	....	8,889	45,000
BROOKLYN PARK		53,842	2,399,305	1,583,092	816,213	427,029	....	1,243,242	....	....	....	....	1,590,609	....	....	....
BROOTEN	[1]	631	66,033	81,757	-15,724	....	....	-15,724	....	....	....	....	3,350	....	....	....
BROWERVILLE		712	25,742	25,742	....	715	....	715	....	....	....	....	....	....	....	....
BROWNS VALLEY		851	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWNSDALE	[+] [3]	651	33,346	24,399	8,947	....	....	8,947	....	....	....	....	15,218	....	....	....
BROWNTON		663	35,842	26,478	9,364	1,697	....	11,061	....	....	....	31,300	....	....	....	....
BUCKHAM	[0]	190	3,807	2,271	1,536	2,554	....	4,090	335	....	190	1,583	....	....	....	....
BUFFALO		6,084	278,079	222,036	56,043	123,608	142,864	36,787	71,104	....	26,093	....	255,564	75,000	142,864	100,000
BUFFALO LAKE	[0]	793	26,942	49,016	-22,074	....	2,775	-24,849	....	....	....	-25,000	....	....	2,775	....
BUHL	[0]	988	50,566	47,074	3,492	....	....	3,492	....	....	....	....	2,292	....	....	....
BURNSVILLE		46,687	2,478,014	2,187,729	290,285	1,221,972	229,552	1,282,705	....	....	....	....	604,685	....	229,552	505,000
BUTTERFIELD		577	24,463	39,952	-15,489	....	....	-15,489	....	....	....	....	....	....	....	....
BYRON		2,224	163,383	106,449	56,934	5,312	25,617	36,629	....	....	....	....	....	....	25,617	5,000
CALEDONIA		2,739	105,747	86,720	19,027	39,904	40,471	18,460	....	....	....	....	14,754	....	40,471	15,000
CALLAWAY	[0] [24]	206	8,041	4,581	3,460	449	....	3,909	....	....	....	....	....	....	....	....
CALUMET	[0]	404	11,572	11,651	-79	2,052	....	1,973	....	....	....	....	7,810	....	....	....
CAMBRIDGE		3,490	180,078	173,193	6,885	825	360	7,350	....	....	....	....	....	....	360	2,476

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
CAMPBELL	(0)	245	6,496	4,890	1,606	1,368	....	2,974	....	....	....	745	....	....	....
CANBY		1,972	103,226	99,072	4,154	2,186	....	6,340	....	....	....	....	....	....	....
CANNON FALLS		3,057	107,754	89,052	18,702	11,262	....	29,964	....	....	....	....	....	....	....
CANTON	(0) (3)	343	21,735	15,111	6,624	....	510	6,114	....	....	....	2,330	....	510	6,000
CARLOS	(0) (3)	326	21,548	12,217	9,331	1,511	....	10,842	....	....	....	-10,000	19,756	....	....
CARLTON	(*) (3)	924	125,036	115,591	9,445	....	....	9,445	....	....	....	3,241	....	....	....
CARVER	(0)	728	18,242	37,374	-19,132	44,189	60,494	-35,437	....	123,076	....	....	425,000	60,494	725,000
CASS LAKE	(0)	933	28,291	12,249	16,042	6,863	1,234	21,671	....	....	....	3,392	15,489	....	....
CENTER CITY	(0)	508	21,205	7,531	13,674	5,017	....	18,691	120	....	....	28,309	2,737	....	....
CENTERVILLE	(*)	1,229	1,485	3,186	-1,701	....	....	-1,701	....	....	....	....	....	....	....
CEYLON		496	32,638	34,065	-1,427	31,466	20,185	9,854	27,258	....	....	....	....	20,185	9,000
CHAMPLIN		14,500	558,233	452,902	105,331	1,002,374	332,794	774,911	....	....	....	12,800	2,186,911	1,200,000	332,794
CHANDLER	(0)	280	16,269	9,773	6,496	136	....	6,632	....	....	....	....	....	....	....
CHANNASSEN		9,229	354,838	549,121	-194,283	4,994	....	-189,289	....	....	....	....	....	....	....
CHASKA		10,478	357,794	311,139	46,655	63,402	107,387	2,670	....	....	....	-80,045	27,006	107,387	40,000
CHATFIELD		2,075	67,293	45,615	21,678	8,243	....	29,921	....	....	....	....	1,986	....	....
CHISAGO CITY	(*) (3)	2,223	313,165	266,976	46,189	15,576	10,988	50,777	....	....	....	....	....	10,988	15,000
CHISHOLM		5,219	271,461	265,329	6,132	10,051	5,064	11,119	....	....	....	....	86,138	5,064	23,000
CHOKIO	(0) (2)	540	54,002	31,408	22,594	....	671	21,923	....	....	....	....	....	671	1,931
CIRCLE PINES		4,846	214,655	186,075	28,580	8,597	....	37,177	....	....	....	....	300,605	....	....
CLARA CITY		1,530	43,401	52,095	-8,694	....	....	-8,694	....	....	....	....	....	....	....
CLAREMONT	(0)	589	6,425	6,448	-23	2,574	....	2,551	547	....	....	....	....	....	....
CLARISSA		642	15,401	21,525	-6,124	204	....	-5,920	....	....	....	....	....	....	....
CLARKFIELD		1,043	58,883	65,563	-6,680	97,464	19,858	70,926	6,681	....	3,013	....	1,761	280,000	19,858
CLARKS GROVE	(0)	645	21,611	20,385	1,226	....	....	1,226	....	....	....	....	....	....	....
CLEAR LAKE		296	8,500	18,004	-9,504	....	....	-9,504	....	....	....	....	....	....	....
CLEARBROOK	(0) (3)	569	40,802	24,644	16,158	3,717	....	19,875	....	....	....	2,729	618,441	375,000	....
CLEARWATER	(3)	465	42,802	37,471	5,331	1,323	....	6,654	....	....	....	....	1,246	....	....
CLEMENTS	(0)	175	6,803	2,538	4,265	2,654	....	6,919	....	....	....	4,855	....	....	....
CLEVELAND		739	23,244	24,586	-1,342	19,871	4,184	14,345	9,535	....	6,188	....	....	4,184	10,000
CLIMAX		204	16,545	16,025	520	....	4,877	-4,357	....	....	....	....	34,193	4,877	....
CLINTON	(0) (3)	622	24,123	33,429	-9,306	....	....	-9,306	....	....	....	....	....	....	....
CLOQUET		10,480	1,549,135	1,459,053	90,082	311,194	94,114	307,162	213,559	....	59,521	-157,318	221,997	94,114	175,000
COKATO		2,118	82,818	69,305	13,513	....	6,495	7,018	....	....	....	....	....	6,495	30,000
COLD SPRING		2,400	143,216	69,014	74,202	28,085	15,254	87,033	....	....	....	17,009	104,531	420,000	15,005
COLERAINE	(0) (3)	1,073	97,384	85,069	12,315	4,016	....	16,331	2,403	....	1,523	8,335	4,415	....	....
COLOGNE	(*)	613	20,768	33,900	-13,132	314	....	-12,818	....	....	....	2,000	....	....	....
COLUMBIA HEIGHTS		19,170	931,513	782,362	149,151	54,511	....	203,662	....	....	....	27,351	259,822	....	....
CONFREY	(0) (1)	504	60,923	50,000	10,923	797	....	11,720	....	....	....	....	....	....	....
CONSTOCK	(0) (1)	110	15,008	9,274	5,734	....	....	5,734	....	....	....	....	....	....	....
CONGER	(0)	150	6,288	9,656	-3,368	300	....	-3,068	....	....	....	....	....	....	....
COOK	(*)	776	41,911	34,444	7,467	....	....	7,467	....	....	....	4,900	....	....	....
COON RAPIDS		45,774	2,571,332	1,152,149	1,419,183	109,155	145,528	1,382,810	....	....	....	....	1,062,154	57,466	105,000
CORRELL	(0)	72	1,515	10,378	-8,863	....	....	-8,863	....	....	....	....	....	....	....
COSMOS		559	31,401	36,380	-4,979	665	....	-4,314	....	....	....	....	....	....	....
COTTAGE GROVE	(3)	21,800	1,603,208	1,349,225	253,983	756,715	182,762	827,936	....	....	....	....	58,603	182,762	255,000
COTTONWOOD		950	62,314	68,173	-5,859	2,131	8,447	-12,175	....	....	....	-3,000	13,125	8,447	10,000
COURTLAND		416	14,589	13,334	1,255	4	....	1,259	....	....	....	-1,525	....	....	....
CROWWELL	(0) (15)	229	4,893	15,028	-10,135	....	708	-10,843	....	....	....	....	2,800	708	....
CROOKSTON		8,325	725,482	514,145	211,337	63,921	248,162	27,096	53,202	248,162	207,000	
CROSBY	(*)	2,093	161,186	102,117	59,069	3,050	62,119	

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			OPERATING			NONOPERATING			NET INCOME OR -LOSS	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	DEFERRED	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
CRYSTAL		24,900	979,188	972,821	6,367	18,073	27,500	-3,060	....	....	....	....	4,700	....	....	....
CURRIE	[0]	325	15,475	23,461	-7,986	160	....	-7,826	....	....	....	....	....	....	....	....
CUYUNA	[0] [24]	174	4,894	8,648	-3,754	....	....	-3,754	....	....	....	....	....	....	....	....
CYRUS	[0]	334	5,968	4,169	1,799	153	....	1,952	....	....	....	....	....	....	....	....
DALTON	[0]	227	5,926	9,277	-3,351	4,761	....	1,410	2,848	....	....	....	....	....	....	....
DANUBE	[0]	592	29,880	9,517	20,363	2,569	5,823	17,109	69	....	....	-49	....	....	5,800	10,000
DARFUR		123	7,573	5,352	2,221	459	....	2,680	....	....	....	....	....	....	....	....
DARWIN	[4]	228	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DASSEL	[+]	1,112	34,662	28,122	6,540	24,592	350	30,782	....	....	....	....	....	....	350	15,000
DAWSON	[3]	1,968	217,240	202,311	14,929	9,721	410	24,240	....	....	....	....	3,064	....	....	....
DE GRAFF	[0]	154	4,615	4,590	25	....	....	25	....	....	....	....	....	....	....	....
DEEPHAVEN		3,741	18,303	17,235	1,068	140	....	1,208	....	....	....	....	....	....	....	....
DEER CREEK	[0] [3]	357	20,584	16,582	4,002	2,166	3,365	2,803	1,575	....	....	....	1,140	....	3,365	7,532
DEER RIVER		864	52,422	50,614	1,808	2,212	....	4,020	....	....	....	....	....	....	....	....
DEERWOOD	[0] [24]	597	26,922	21,432	5,490	58,802	....	64,292	....	....	....	....	72,190	....	....	....
DELABO		2,647	98,397	55,839	42,558	....	....	42,558	....	....	....	19,525	....	....	....	....
DELAVAN	[0]	260	8,072	3,345	4,727	....	....	4,727	....	....	....	....	....	....	....	....
DENMILSON		147	3,499	12,527	-9,028	20,688	6,750	4,910	....	....	....	....	....	....	6,750	3,000
DETROIT LAKES		7,059	449,190	368,926	80,264	1,377	77,411	4,230	....	....	....	....	....	....	58,169	35,000
DEXTER	[0]	279	18,967	7,607	11,360	2,466	3,775	10,051	681	....	271	....	493	....	3,775	5,000
DILWORTH		2,716	87,051	129,588	-42,537	84,596	88,148	-46,089	....	....	....	....	69,647	....	88,148	50,000
DOGE CENTER		1,824	73,279	81,933	-8,654	81	....	-8,573	....	....	....	....	1,839	....	....	....
DONNELLY	[0]	301	16,440	17,733	-1,293	....	....	-1,293	....	....	....	....	....	....	....	....
DOVER	[3]	428	23,527	34,760	-11,233	9,419	....	-1,814	6,386	....	3,033	....	....	....	....	....
DOVRAY	[0]	82	2,629	2,130	499	....	....	499	....	....	....	....	....	....	....	....
DULUTH		82,899	6,050,694	5,160,110	890,584	227,664	333,464	784,784	....	....	....	182,429	2,174,186	....	313,198	400,000
DUHONT	[0] [3]	141	3,443	14,268	-10,825	....	....	-10,825	....	....	....	....	....	....	....	....
DUNDAS		441	11,317	50,951	-39,634	23,789	12,900	-28,745	....	....	....	....	40,184	....	12,900	7,000
DUNNELL	[3] [23] [24]	184	9,676	6,777	2,899	....	....	2,899	....	....	....	....	3,038	....	....	....
EAGAN		42,556	2,250,744	1,565,485	685,259	706,126	473,569	917,816	....	....	....	39,700	3,470,969	....	473,569	125,000
EAGLE BEND	[0]	602	18,665	12,839	5,826	3,507	....	9,333	....	....	....	....	1,868	....	....	....
EAGLE LAKE		1,542	60,051	34,101	25,950	16,970	....	42,920	....	....	....	....	....	....	....	....
EAST GRAND FORKS		8,430	627,881	708,348	-80,467	....	....	-80,467	....	....	....	....	422,387	....	....	....
EASTON	[0] [3]	215	11,362	19,932	-8,570	3,383	....	-5,187	3,383	....	....	....	....	....	....	....
ECHO	[+]	284	11,472	15,763	-4,291	631	....	-3,660	....	....	....	....	....	....	....	....
EDEN PRAIRIE		34,906	2,380,813	1,742,495	638,318	50,858	6,498	682,678	....	....	....	5,000	59,753	....	....	....
EDEN VALLEY		795	24,882	28,363	-3,481	7,642	....	4,161	4,436	....	....	....	4,782	....	....	....
EDGERTON		1,088	50,682	43,759	6,923	1,292	13,713	-5,498	....	....	....	....	1,996	....	13,713	6,000
EDINA	[3]	46,095	4,276,446	4,842,797	-566,351	87,034	77,758	-557,075	....	....	....	....	217,750	3,160,000	77,758	....
EITZEN	[0]	222	10,135	2,140	7,995	....	....	7,995	....	....	....	....	1,242	....	....	....
ELBA	[0]	226	8,548	1,984	6,564	....	....	6,564	....	....	....	33	6,000	....	....	....
ELBOW LAKE	[0]	1,269	53,946	44,920	9,026	....	....	9,026	....	....	....	-436,955	434,885	....	....	....
ELGIN	[0] [24]	696	27,707	28,407	-700	....	....	-700	....	....	....	....	....	....	....	....
ELIZABETH		234	8,873	20,702	-11,829	288	1,166	-12,707	....	....	....	....	-677	....	1,166	700
ELK RIVER		9,701	215,427	111,657	103,770	48,752	4,420	148,102	....	....	....	20,000	267,041	....	4,275	....
ELKO		296	5,485	5,976	-491	89	....	-402	....	....	....	....	....	....	....	....
ELKTON	[0] [3]	146	6,806	8,447	-1,641	....	....	-1,641	....	....	....	....	....	....	....	....
ELLENDALE	[+]	475	18,235	10,742	7,493	674	....	8,167	....	....	....	....	5,690	....	....	....
ELLSWORTH	[0] [1]	572	57,507	26,540	30,967	5,161	28,745	7,383	....	....	....	....	13,406	220,000	28,745	331,000
ELMORE	[+]	851	25,242	35,397	-10,155	2,147	-8,008	-1,868	
ELY		3,662	220,725	205,462	15,263	2,600	5,090	12,773	-3,056	15,749	

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			OPERATING			NONOPERATING		NET INCOME OR -LOSS					CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
ELYSIAN		455	42,567	24,390	18,177	2,021	2,116	18,082	....	....	....	1,891	....	....	2,116	5,312
EMMONS	(0)	419	11,129	8,240	2,889	1,088	....	3,977	429	....	....	....	....	....	....	....
ERSKINE		522	20,291	8,461	11,830	378	....	12,208	....	....	....	30,000	....	....	....	....
EVANSVILLE	(0)	586	15,310	7,779	7,531	....	....	7,531	....	....	....	....	3,426	....	....	....
EVELETH		4,544	267,482	320,159	-52,677	55,362	7,563	-4,878	....	....	....	....	23,293	....	320	15,000
EXCELSIOR		2,574	185,980	220,670	-34,690	16,328	....	-18,362	....	....	....	15,082	....	....	....	....
EYOTA	(3)	1,407	158,241	124,867	33,374	7,961	....	41,335	....	....	....	....	27,827	....	....	....
FAIRFAX	(3)	1,392	61,843	73,999	-12,156	10,394	....	-1,762	....	....	....	....	45,033	....	....	....
FAIRMONT		11,610	861,772	809,786	51,986	27,468	10,597	68,857	....	....	....	35,426	....	43,662	10,597	6,000
FARIBAUT		16,308	624,339	435,084	189,255	57,528	60,560	186,223	....	....	....	59,183	158,727	....	60,560	30,000
FARMINGTON		5,350	134,174	189,841	-55,667	9,187	....	-46,480	....	....	....	....	....	....	....	....
FELTON	(0)	205	1,782	3,030	-1,248	....	....	-1,248	....	....	....	....	-3,038	....	....	....
FERGUS FALLS		12,446	873,682	564,032	309,650	210,714	13,300	507,064	....	....	....	375,000	438,771	....	13,300	106,000
FERTILE	(0) (3) (15)	831	77,656	29,946	47,710	12,178	....	59,888	....	....	....	145,346	....	....	....	....
FINLAYSON	(*) (3)	229	14,970	17,525	-2,555	2,570	....	15	....	....	....	....	....	....	....	....
FISHER	(0)	465	13,587	7,775	5,812	....	....	5,812	....	....	....	....	....	....	....	....
FLOODWOOD	(0)	628	24,305	26,220	-1,915	3,128	295	918	....	....	....	-3,831	169	....	....	....
FLORENCE	(0)	54	1,940	1,038	902	....	1,631	-729	....	....	....	....	....	....	1,631	1,635
FOLEY	(0)	1,736	52,615	38,701	13,914	....	8,650	5,264	....	....	....	....	....	....	8,650	4,000
FOREST LAKE	(3)	5,430	687,711	599,075	88,636	102,001	....	190,637	....	....	....	24,300	166,617	....	....	....
FORESTON	(0)	302	6,672	6,773	-101	410	1,570	-1,261	....	....	....	-15,252	....	....	1,570	13,682
FOSSSTON	(3)	1,603	128,587	113,751	14,836	696	8,483	7,049	....	....	....	31,021	68,556	330,000	8,483	466,500
FOUNTAIN		324	10,382	11,789	-1,407	65	....	-1,342	....	....	....	....	....	....	....	....
FRANKLIN (RENVILLE)		433	20,973	17,419	3,554	1,871	....	5,425	....	....	....	....	....	....	....	....
FRAZEE	(0)	1,219	35,757	21,937	13,820	....	....	13,820	....	....	....	....	2,338	....	....	....
FREEBORN	(0)	285	15,185	15,399	-214	1,522	2	1,306	....	....	....	....	6,577	....	....	....
FREEPORT		513	20,297	13,254	7,043	1,647	....	8,690	....	....	....	3,500	....	....	....	....
FRIDLEY	(3)	29,336	2,725,742	2,846,743	-121,001	349,295	380	227,914	....	....	....	-4,159	1,092,691	....	380	20,000
FROST	(0) (24)	253	9,760	10,427	-667	190	....	-477	....	....	....	....	....	....	....	....
FULDA		1,294	70,012	57,975	12,037	....	....	12,037	....	....	....	....	25,882	....	....	....
GARVIN	(2)	163	5,477	12,976	-7,499	7,487	6,036	-6,048	4,674	....	2,551	....	....	....	6,036	....
GARY	(0)	212	7,942	3,811	4,131	11,585	9,600	6,116	10,460	....	....	....	....	....	9,600	5,000
GAYLORD	(0)	1,955	66,301	56,134	10,167	443	....	10,610	....	....	....	....	4,624	....	....	....
GENEVA	(0)	430	11,093	17,803	-6,710	....	....	-6,710	....	....	....	....	....	....	....	....
GEORGETOWN	(0)	112	3,040	1,017	2,023	....	....	2,023	....	4,564	....	2,202	4,385	....	....	....
GHEAT	(0)	322	15,121	15,413	-292	....	....	-292	....	....	....	-2,085	3,468	....	....	....
GIBBON	(0)	809	23,285	21,002	2,283	....	....	2,283	....	....	....	....	....	....	....	....
GILBERT		2,105	118,265	168,601	-50,336	....	....	-50,336	....	....	....	....	30,000	....	....	....
GLENCOE		4,536	219,366	195,912	23,454	9,500	901	32,053	....	....	....	-21,363	29,138	....	901	10,000
GLENVILLE	(0)	735	15,428	12,672	2,756	559	....	3,315	....	....	....	....	7,984	....	....	....
GLENWOOD		2,456	79,900	115,192	-35,292	9,268	8,050	-34,074	....	....	....	....	29,599	....	8,050	5,000
GLYNDON	(0)	862	35,669	13,832	21,837	10,425	8,213	24,049	....	....	....	....	....	....	8,213	13,325
GOLDEN VALLEY	(3)	21,318	2,625,064	2,589,648	35,416	558,817	865	593,368	....	....	....	150,000	285,749	....	....	....
GONVICK	(3)	301	28,555	28,183	372	603	2,384	-1,409	....	....	....	-8,431	657	....	2,384	4,000
GOOD THUNDER		546	40,241	35,944	4,297	1,257	8,965	-3,411	....	....	....	7,529	....	....	8,965	5,000
GOODHUE	(0)	694	29,006	23,215	5,791	....	....	5,791	....	....	....	....	....	....	....	....
GOODRIDGE	(0)	140	1,991	4,713	-2,722	166	....	-2,556	....	....	....	....	....	....	....	....
GOODVIEW		2,791	112,562	117,130	-4,568	1,025	....	-3,543	....	....	....	....	106,003	....	....	....
GRACEVILLE	(0) (11)	778	52,421	62,019	-9,598	1,601	....	-7,997	1,488	....	....	-8,000	49,000	....	....	....
GRANADA	(23) (24)	357	18,380	13,520	4,860	4,860
GRAND MARAIS		1,500	73,817	105,353	-31,536	2,162	-29,374	18,795

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			OPERATING			NONOPERATING		NET INCOME				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
GRAND MEADOW	[0] [15]	939	48,542	31,428	17,114	5,324	....	22,438	....	....	....	....	....	....	....	....
GRAND RAPIDS		8,194	763,799	563,502	200,297	....	63,160	137,137	....	....	....	1,732,034	....	63,160	....	....
GRANITE FALLS		3,235	276,863	241,881	34,982	25,795	....	60,777	....	....	52,515	170,876	385,000	....	....	....
GREEN ISLE	[0][1]	325	21,376	30,807	-9,431	102	....	-9,329	....	....	....	8,263	....	....	....	....
GREENBUSH		847	43,854	42,165	1,689	1,088	....	2,777	....	....	....	....	....	....	....	....
GREY EAGLE		335	10,305	12,262	-1,957	5,837	128	3,752	4,022	....	1,815	....	....	128	3,191	....
GROVE CITY	[3]	578	21,810	34,305	-12,495	1,937	....	-10,558	....	....	....	....	....	....	....	....
GRYGLA	[0] [3]	234	19,180	35,972	-16,792	3,287	....	-13,505	....	....	-10,994	....	....	....	....	....
HACKENSACK	[0]	269	17,042	31,184	-14,142	50,798	65,433	-28,777	....	....	-6,000	....	....	14,283	70,325	....
HADLEY	[0] [24]	127	2,234	4,258	-2,024	....	....	-2,024	....	....	....	....	....	....	....	....
HALLOCK		1,539	111,052	121,826	-10,774	478	....	-10,296	....	....	-14,500	....	....	....	....	....
HALSTAD		685	32,544	40,810	-8,266	....	....	-8,266	....	....	....	....	....	....	....	....
HAMBURG	[0]	489	21,738	12,607	9,131	6	350	8,787	....	....	....	7,652	....	350	2,500	....
HAMMOND	[0]	178	4,743	5,971	-1,228	....	....	-1,228	....	....	....	....	....	....	....	....
HAMPTON	[0]	322	8,659	7,603	1,056	2,004	....	3,060	1,337	....	337	....	....	....	....	....
HANCOCK		798	33,496	26,617	6,879	....	....	6,879	....	....	9,950	....	....	....	....	....
HANLEY FALLS		256	27,525	24,404	3,121	417	....	3,538	....	....	....	3,460	....	....	....	....
HANOVER	[7]	762	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HANGKA	[0]	464	18,851	19,323	-472	....	....	-472	....	....	-13,000	....	....	....	....	....
HARDWICK	[0] [24]	264	8,201	2,204	5,997	....	....	5,997	....	....	....	237	....	....	....	....
HARMONY	[+]	1,069	27,895	25,575	2,320	....	1,168	1,152	....	....	....	....	....	....	....	....
HARRIS	[0]	813	11,986	13,073	-1,087	7,980	6,250	643	....	....	....	4,662	....	6,250	4,000	....
HARTLAND	[0]	295	10,449	7,322	3,127	....	....	3,127	....	....	5,000	....	....	....	....	....
HASTINGS		14,493	718,325	452,286	266,039	165,182	99,660	331,561	....	....	14,000	9,350	....	99,660	85,000	....
HAWLEY	[0]	1,537	52,263	45,004	7,259	303	....	7,562	....	....	....	2,430	....	....	....	....
HAYFIELD	[0] [3] [15]	1,283	113,411	80,009	33,402	8,642	....	42,044	....	....	12,000	6,528	....	....	....	....
HAYWARD	[0]	293	10,553	11,418	-865	356	....	-509	....	....	-19,401	....	....	....	....	....
HECTOR		1,136	55,159	67,243	-12,084	470	....	-11,614	....	....	....	....	....	....	....	....
HENDERSON	[+]	738	26,142	22,795	3,347	655	....	4,002	....	....	....	....	....	....	....	....
HENDRICKS	[0]	705	40,512	31,129	9,383	6,441	9,039	6,785	....	....	....	....	....	9,039	4,695	....
HENDRUM	[0]	319	9,533	14,213	-4,680	....	....	-4,680	....	....	....	....	....	....	....	....
HENNING	[0]	824	22,604	26,195	-3,591	1,002	95	-2,684	....	....	....	....	....	95	....	....
HERMAN		586	18,673	25,560	-6,887	647	350	-6,590	....	....	-13,502	11,277	....	350	2,500	....
HERMANTOWN		6,810	271,214	278,748	-7,534	91,530	5,783	78,213	....	....	-6,244	54,389	....	....	....	....
HERON LAKE	[1]	755	92,532	91,340	1,192	22,397	27,217	-3,628	1,582	....	617	....	330,000	26,478	516,300	....
HEWITT	[0]	276	12,718	17,084	-4,366	8,847	....	4,481	4,433	....	4,414	....	....	....	....	....
HIBBING		18,723	1,016,963	1,046,660	-29,697	23,759	4,724	-10,662	....	....	....	42,514	....	....	....	....
HILL CITY	[0] [1]	463	55,609	70,628	-15,019	....	....	-15,019	....	....	-15,019	....	....	....	....	....
HILLS	[0]	603	25,462	26,500	-1,038	....	1,916	-2,954	....	....	-9,156	3,975	....	1,916	2,227	....
HILLTOP		781	63,508	62,808	700	....	....	700	....	....	....	9,591	....	....	....	....
HINCKLEY	[+]	972	50,901	35,908	14,993	920	12,675	3,238	....	....	-5,600	....	....	12,675	9,000	....
HITTERDAL	[0] [3]	232	17,487	25,311	-7,824	268	....	-7,556	....	....	....	....	....	....	....	....
HOFFMAN	[0]	683	27,379	14,511	12,868	....	....	12,868	....	....	....	....	....	....	....	....
HOKAH	[0]	748	19,569	12,614	6,955	738	....	7,693	....	....	....	2,069	....	....	....	....
HOLDINGFORD		640	12,630	13,050	-420	....	....	-420	....	....	-4,338	....	....	....	....	....
HOLLAND	[0] [24]	201	12,668	7,989	4,679	318	....	4,997	....	....	....	....	....	....	....	....
HOLLANDALE	[0]	271	8,830	8,684	146	18,894	....	19,040	7,655	....	2,681	150,000	....	....	....	....
HOLLOWAY		124	2,774	10,276	-7,502	2,551	299	-5,250	2,551	....	....	2,456	3,919	....	....	....
HOLT	[0]	89	585	922	-337	....	....	-337	....	....	....	....	....	....	....	....
HOPKINS		14,850	748,857	574,129	174,728	85,391	2,050	258,069	....	....	....	41,661	....	2,050	50,000	....
HOUSTON	[+]	1,128	26,996	26,654	342	2,557	1,705	1,194	....	....	....	350	....	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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			OPERATING		NONOPERATING		OTHER FUNDS	CAPITAL OUTLAY					BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	REVENUE	EXPENSE										REVENUE	EXPENSE
HOWARD LAKE	(3)	1,265	144,375	114,091	30,284	16,477	....	46,761	....	....	....	86,463	....	....	....
HOYT LAKES		2,383	86,561	196,996	-110,435	....	....	-110,435	....	....	....	-72,980	....	....	....
HUGO		4,250	22,679	33,981	-11,302	....	....	-11,302	....	....	....	....	538,379	....	....
HUTCHINSON		10,071	561,693	358,285	203,408	99,503	150,338	152,573	....	....	....	....	271,849	....	150,338
IHLEN	(0)	117	2,346	2,127	219	....	....	219	....	....	....	....	....	....	....
INTERNATIONAL FALLS	(3)	7,836	689,488	690,895	-1,407	29,102	....	27,695	29,102	....	....	1,767	13,749	....	....
INVER GROVE HEIGHTS		21,477	906,486	698,916	207,570	129,327	88,564	248,333	....	....	....	119,924	43,905	....	88,543
IONA	(0)	248	4,690	3,795	895	198	....	1,093	....	....	....	....	....	....	....
IRON JUNCTION	(0)	112	2,323	658	1,665	186	87	1,764	....	....	....	-145	....	....	87
IRONTON	(*)	596	36,328	23,359	12,969	3,460	2,850	13,579	....	....	....	....	....	....	2,850
ISANTI	(3)	1,064	102,611	46,709	55,902	....	1,959	53,943	....	....	....	....	5,208	....	1,959
ISLE	(*)	553	25,365	20,001	5,364	....	....	5,364	....	....	....	....	....	....	....
IVANHOE	(1)	752	95,236	113,819	-18,583	11,640	10,332	-17,275	....	....	....	5,000	....	....	10,332
JACKSON		3,867	295,005	186,693	108,312	13,696	31,837	90,171	....	....	....	16,279	57,432	....	31,837
JANESVILLE		1,968	65,434	61,579	3,855	4,655	....	8,510	....	....	....	....	622	....	....
JASPER	(0)	645	22,774	27,430	-4,656	720	....	-3,936	....	....	....	....	....	....	....
JEFFERS	(0)	440	14,584	13,473	1,111	184	....	1,295	....	....	....	....	....	....	....
JOHNSON	(0)	48	851	1,471	-620	....	....	-620	....	....	....	....	....	....	....
JORDAN		2,830	111,834	94,418	17,416	10,086	4,142	23,360	....	....	....	....	1,623	....	4,142
KANDIYOHI	(0)	528	14,268	8,843	5,425	....	....	5,425	....	....	....	....	....	....	....
KARLSTAD		957	31,396	27,972	3,424	2,050	....	5,474	....	....	....	3,000	9,052	....	....
KASOTA	(3)	725	36,862	62,560	-25,698	16,329	26,675	-36,044	....	....	....	-40,239	....	....	8,400
KASSON		3,227	94,493	93,418	1,075	16,069	....	17,144	....	....	....	....	38,227	....	....
KEEVATIN	(4)	1,366	....	....	....	....	....	....	....	....	....	....	....	....	....
KELLIHER	(0) (3)	334	16,170	16,453	-283	....	....	-283	....	....	....	....	....	....	....
KELLOGG		421	17,292	11,532	5,760	337	....	6,097	....	....	....	-6,750	....	....	....
KENNEDY		332	27,379	16,192	11,187	....	....	11,187	....	....	....	....	....	....	....
KENNETH	(0)	98	3,266	2,140	1,126	4,925	1,645	4,406	....	....	....	....	....	....	1,645
KENSINGTON	(0)(1)(24)	320	26,937	41,173	-14,236	....	....	-14,236	....	....	....	....	....	....	....
KENT	(0)	120	5,924	3,437	2,487	....	....	2,487	....	....	....	....	11,423	....	....
KENYON		1,544	69,297	67,131	2,166	....	....	2,166	....	....	....	....	....	....	....
KERKHOVEN	(*)	782	35,107	25,827	9,280	2,084	....	11,364	....	....	....	17,635	7,579	....	....
KETTLE RIVER		176	9,862	8,727	1,135	....	11	1,124	....	....	....	....	107	....	....
KIESTER	(0)	621	23,240	29,676	-6,436	22,452	8,119	7,897	....	....	....	....	26,067	187,500	8,119
KILKENNY	(0)	178	4,732	2,760	1,972	....	....	1,972	....	....	....	....	....	....	....
KIMBALL	(3)	642	61,667	67,118	-5,451	24,080	14,102	4,527	14,749	....	7,618	-7,606	3,276	....	14,102
KINNEY	(0)	250	6,933	12,388	-5,455	....	....	-5,455	....	....	....	....	....	....	....
LA CRESCENT		4,084	133,359	123,215	10,144	6,819	....	16,963	....	....	....	....	18,324	....	....
LA SALLE		101	5,172	19,722	-14,550	....	....	-14,550	....	....	....	....	....	....	....
LAFAYETTE	(3)	530	55,788	76,161	-20,373	3,983	3,093	-19,483	....	....	....	-99,000	11,000	....	3,093
LAKE BENTON	(1)	813	83,960	84,809	-849	20,806	8,051	11,906	....	....	....	....	....	....	8,051
LAKE BRONSON	(0) (24)	295	19,006	15,857	3,149	2,060	....	5,209	....	....	....	....	....	....	....
LAKE CITY		4,361	174,770	151,374	23,396	8,981	7,176	25,201	....	....	....	....	6,563	....	7,176
LAKE CRYSTAL		2,088	71,434	48,584	22,850	....	3,572	19,278	....	....	....	....	33,781	....	....
LAKE ELMO		6,189	26,172	39,096	-12,924	1,079	....	-11,845	....	....	....	....	....	....	....
LAKE LILLIAN	(0)	304	6,719	14,655	-7,936	2,186	....	-5,750	....	....	....	....	....	....	....
LAKE PARK		715	40,305	30,119	10,186	30	4,000	6,216	....	....	....	-7,403	631	....	4,000
LAKE WILSON	(*) (3)	331	19,312	28,330	-9,018	....	....	-9,018	....	....	....	-32,682	....	....	....
LAKEFIELD		1,814	119,680	61,570	58,110	....	....	58,110	....	....	....	....	21,732	....	....
LAKEVILLE		20,500	710,486	597,501	112,985	41,163	17,414	136,734	248,014	17,414	
LAMBERTON		974	29,564	16,222	13,342	197	13,539	8,500	

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			OPERATING			NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
LANCASTER	(01)	383	16,107	11,432	4,675	19,169	8,750	15,094	....	....	....	....	....	8,750	8,000
LANESBORO	(4)	900	....	....	....	....	....	....	....	....	....	....	....	....	....
LE CENTER		1,917	55,427	31,815	23,612	....	....	23,612	....	....	....	18,371	....	....	....
LE SUEUR		3,686	297,172	163,257	133,915	11,789	4,588	141,116	....	....	....	33,731	....	4,588	15,000
LEROY		910	28,613	24,320	4,293	341	....	4,634	....	....	2,006	734	....	....	....
LESTER PRAIRIE	(01)	1,190	42,625	20,474	22,151	17,762	3,150	36,763	8,472	....	3,792	....	1,517	3,150	10,000
LEWISTON	(01) (3)	1,243	81,840	53,123	28,717	244	....	28,961	....	....	20,853	....	....	....	....
LEWISVILLE	(11)	243	13,027	15,727	-2,700	....	....	-2,700	....	....	....	....	....	....	....
LEXINGTON		2,215	61,295	62,462	-1,167	1,476	2,431	-2,122	....	....	14,250	....	....	....	....
LINDSTROM	(01)	2,346	76,512	48,982	27,530	1,811	....	29,341	....	....	12,500	4,465	....	....	....
LINO LAKES		7,600	56,235	52,128	4,107	....	....	4,107	....	....	....	....	....	....	....
LISHORE	(01) (2)	259	13,895	11,198	2,697	413	....	3,110	....	....	....	....	....	....	....
LITCHFIELD	(4)	6,020	....	....	....	....	....	....	....	....	....	....	....	....	....
LITTLE CANADA		8,623	654,757	694,852	-40,095	205,995	5,496	160,404	4,194	....	698	....	14,569	5,496	10,000
LITTLE FALLS		7,178	487,339	441,115	46,224	60,711	18,756	88,179	....	....	48,745	8,459	....	18,756	55,000
LITTLEFORK	(01)	765	23,766	40,809	-17,043	....	....	-17,043	....	....	5,000	....	....	....	....
LONG LAKE		1,988	245,776	79,330	166,446	....	57,397	109,049	....	....	....	....	....	57,397	40,000
LONG PRAIRIE		2,892	109,428	96,343	13,085	5,403	117	18,371	....	....	12,527	482	....	117	4,000
LONSDALE	(01)	1,319	39,471	26,301	13,170	3,579	....	16,749	953	....	....	12,458	....	....	....
LORETTO	(01)	345	18,190	9,883	8,307	....	....	8,307	....	....	....	....	....	....	....
LOWRY	(01)	275	5,639	15,148	-9,509	....	....	-9,509	....	....	-7,000	....	....	....	....
LUCAN	(01)	251	10,637	6,810	3,827	....	....	3,827	....	....	1,872	....	....	....	....
LIVERNE		4,514	380,844	338,126	42,718	19,328	2,017	60,029	....	....	....	41,582	....	2,017	35,000
LYLE	(01) (3) (15)	564	26,232	23,371	2,861	1,294	....	4,155	....	....	....	....	....	....	....
LYND	(2)	304	18,611	23,825	-5,214	....	....	-2,434	....	....	....	....	....	....	....
MABEL	(01)	846	60,280	38,661	21,619	8,197	....	29,816	....	....	76,191	....	....	....	....
MADELIA		2,038	217,293	141,915	75,378	44,641	46,516	73,503	....	....	8,000	54,069	....	45,563	45,000
MADISON		2,172	176,812	157,804	19,008	3,176	....	22,184	....	....	....	9,549	....	....	....
MADISON LAKE		673	33,175	21,956	11,219	524	....	11,743	....	....	-4,823	246	....	....	....
MAGNOLIA	(01) (3)	229	15,215	14,379	836	3,934	....	4,770	....	....	....	....	....	....	....
MAHNOHEN	(01)	1,285	42,329	29,856	12,473	....	3,530	8,943	....	....	....	....	....	3,530	2,665
MAHOMEDI		4,650	214,050	162,852	51,198	19,428	....	70,626	....	....	....	392,335	....	....	....
MANCHESTER	(01)	84	1,797	1,731	66	636	....	702	....	....	....	....	....	....	....
MANKATO	(11)	29,779	4,292,964	3,593,438	699,526	243,312	110,395	832,443	....	....	669,172	3,601,985	....	105,500	120,000
MANTORVILLE		791	23,525	16,424	7,101	....	....	7,101	....	....	....	....	....	....	....
MAPLE GROVE		35,882	1,731,128	1,429,999	301,129	497,386	544,327	254,188	....	....	17,875	3,862,033	....	544,327	315,000
MAPLE LAKE	(01)	1,196	58,783	44,761	14,022	983	....	15,005	....	....	....	1,283	....	....	....
MAPLE PLAIN	(*)	1,803	125,510	63,651	61,859	18,000	....	79,859	....	....	....	386,144	....	....	....
MAPLETON		1,489	119,868	70,772	49,096	6,736	43,597	12,235	....	....	-6,739	70,573	....	43,597	30,000
MAPLEVIEW	(01) (3) (15)	232	16,832	20,681	-3,849	....	....	-3,849	....	....	-10,900	1,574	....	....	....
MAPLEWOOD	(5)	29,305	....	....	....	....	....	....	....	....	....	....	....	....	....
MARBLE	(01) (24)	734	4,042	12,555	-8,513	....	....	-8,513	....	....	....	2,900	....	....	....
MARIETTA	(01) (24)	214	8,183	8,192	-9	....	....	-9	....	....	....	2,726	....	....	....
MARSHALL		11,851	893,693	785,508	108,185	133,460	144,060	97,585	....	....	....	2,637,471	....	121,794	22,000
MAYER	(01) (24)	396	13,031	9,734	3,297	....	....	3,297	....	....	....	....	....	....	....
MAYNARD	(01)	463	27,426	30,768	-3,342	15,479	12,000	137	....	....	-8,000	....	....	12,000	7,000
MAZEPPA		712	19,940	7,437	12,503	1,999	....	14,502	....	....	30,000	....	....	....	....
MC INTOSH	(01) (1)	703	67,598	41,768	25,830	2,138	....	27,968	....	....	-8,817	14,080	....	....	....
MC KINLEY	(01)	155	12,267	10,981	1,286	480	....	1,766	....	....	....	....	....	....	....
MEADOWLANDS	(01)	93	6,147	2,565	3,582	443	4,025	
MEDFORD	(2)	864	42,398	34,761	7,637	7,637	3,537	

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			OPERATING			NONOPERATING					NET INCOME	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE				OR -LOSS					
MEDINA		3,035	119,866	73,306	46,560	....	7,590	38,970	....	....	....	....	....	....	....
MELROSE		2,542	260,755	164,887	95,868	9,298	....	105,166	....	....	....	8,289	....	....	....
MEMAHGA		975	45,250	84,533	-39,283	5,886	....	-33,397	932	....	3,127	....	....	....	....
MIDDLE RIVER	(0)	324	10,658	9,211	1,447	321	....	1,768	....	....	....	3,000	....	....	....
MILACA		2,062	130,054	153,772	-23,718	2,043	....	-21,675	....	....	....	....	....	....	....
MILAN	(*)	334	11,484	8,897	2,587	....	....	2,587	....	....	....	18,565	....	....	....
MILLVILLE	(0)	204	7,375	4,728	2,647	....	....	2,647	....	....	....	....	....	....	....
MILROY	(0)	282	10,788	10,117	671	....	....	671	....	....	....	-1,816	2,013	....	....
MINNEAPOLIS		355,800	26,796,607	22,366,469	4,430,138	126,027	1,859,553	2,696,612	....	....	....	4,730,128	685,000	660,377	1,500,000
MINNEOTA	(3)	1,530	203,301	67,826	135,475	5,579	....	141,054	....	....	....	53,489	1,301,638	....	....
MINNESOTA LAKE	(3)	711	76,204	45,157	31,047	7,697	....	38,744	....	....	....	3,663	....	....	....
MINNETONKA	(3)	43,742	4,183,836	5,142,033	-958,197	257,603	76,705	-777,299	....	....	....	100,000	2,889,439	....	67,725
MINNETONKA BEACH	(0)	596	41,221	14,141	27,080	....	....	27,080	....	....	....	27,080	....	....	....
MINNETRISTA		3,662	37,745	38,158	-413	....	....	-413	....	....	....	....	....	....	....
MONTEVIDEO	(3)	5,832	504,236	460,945	43,291	51,757	96,911	-1,863	....	....	....	44,850	157,799	....	96,911
MONTGOMERY		2,442	67,712	75,935	-8,223	159	....	-8,064	....	....	....	....	....	....	....
MONTICELLO		4,291	145,121	239,612	-94,491	2,666	....	-91,825	49	....	....	....	12,101	....	....
MONTROSE	(0)	979	31,915	23,588	8,327	....	....	8,327	....	....	....	....	12,891	....	....
MOORHEAD		30,737	1,714,019	1,367,618	346,401	249,214	212,588	383,027	....	....	....	98,378	1,548,328	....	212,588
MOOSE LAKE		1,352	52,070	12,402	39,668	209	3	39,874	....	....	....	43,295	....	....	....
MORA		2,805	194,092	185,579	8,513	27,760	....	36,273	....	....	....	107,000	180,608	....	....
MORGAN	(*)	957	32,937	37,928	-4,991	1,198	....	-3,793	1,198	....	....	-2,500	15,067	....	....
MORRIS	(3)	5,499	586,668	395,358	191,310	21,548	73,752	139,106	....	....	....	63,538	138,567	....	73,752
MORRISTOWN	(0)	663	16,594	11,085	5,509	3,708	....	9,217	....	....	1,186	1,918	....	....	....
MORTON		460	19,627	18,358	1,269	144	....	1,413	....	....	....	....	2,659	....	....
MOTLEY	(0)	467	22,648	7,637	15,011	1	....	15,012	....	....	....	9,600	....	....	....
MOUND		9,951	378,775	256,025	122,750	33,104	28,081	127,773	....	....	....	....	57,973	....	28,081
MOUNDS VIEW		13,025	408,280	437,370	-29,090	145,277	....	116,187	....	....	....	....	104,640	....	....
MOUNTAIN IRON		3,751	87,499	117,692	-30,193	....	....	-30,193	....	....	....	....	61,183	....	....
MOUNTAIN LAKE		2,109	147,385	106,896	40,489	1,527	30,969	11,047	....	....	....	2,800	11,657	....	30,969
MURDOCK		330	7,189	20,213	-13,024	....	....	-13,024	....	....	....	-10,000	....	....	....
HYRTLE	(0) [24]	75	1,539	688	851	....	....	851	....	....	....	....	....	....	....
NASHUA	(0)	59	1,020	1,051	-31	....	....	-31	....	....	....	....	....	....	....
NASHWAUK	(4)	1,345	....	....	....	....	....	....	....	....	....	....	....	....	....
NERSTRAND	(0)	223	4,223	6,092	-1,869	9,823	....	7,954	9,823	....	....	-3,828	17,582	....	....
NEVIS	(*) [3]	373	15,991	45,969	-29,978	19,740	17,906	-28,144	....	....	....	4,500	....	210,000	17,906
NEW AUBURN	(0) [3]	339	12,767	5,117	7,650	....	....	7,650	....	....	....	....	....	....	....
NEW BRIGHTON		23,343	1,019,468	739,967	279,501	5,342	182,091	102,752	....	....	....	252,800	128,773	....	49,205
NEW GERMANY	(0)	377	13,287	14,692	-1,405	3,401	....	1,996	....	....	....	-3,200	....	....	....
NEW HOPE	(3)	22,944	2,291,955	1,946,157	345,798	99,560	4,050	441,308	....	....	....	55,000	288,281	....	4,050
NEW LONDON	(3)	913	106,561	103,006	3,555	7,199	....	10,754	....	....	....	....	5,512	....	....
NEW MARKET	(0)	308	13,367	20,698	-7,331	....	179	-7,510	....	....	....	....	....	....	179
NEW MUNICH	(0)	309	6,517	6,283	234	....	....	234	....	....	....	....	....	....	....
NEW PRAGUE		3,467	148,046	96,610	51,436	....	....	51,436	....	....	....	....	495,003	....	....
NEW RICHLAND		1,235	55,091	65,333	-10,242	....	....	-10,242	....	....	....	4,450	....	....	....
NEW TRIER	(0)	115	7,541	4,985	2,556	1,699	1,804	2,451	....	....	....	....	....	....	1,804
NEW ULH		13,498	1,101,319	766,667	334,652	64,731	104,995	294,388	....	....	....	61,126	1,251,354	1,055,000	102,378
NEW YORK HILLS		1,014	31,035	28,780	2,255	7,979	....	10,234	....	....	....	....	8,631	....	....
NEWFOLDEN	(0)	355	8,465	4,344	4,121	1,000	....	5,121	1,000	....	....	....	....	....	....
NEWPORT		3,567	115,544	114,455	1,089	1,089	
NICOLLET		720	36,470	33,475	2,995	5,143	8,138	3,306	1,837	15,000	

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			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS			
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS											
NIELSVILLE	(0)	102	4,775	9,431	-4,656	....	....	-4,656	....	....	....	....	756	....	....	....
NORCROSS	(0) [2]	78	4,300	4,408	-108	....	....	-108	....	....	....	....	....	....	....	....
NORTH BRANCH		1,784	140,646	34,870	105,776	....	55,585	50,191	....	....	....	....	7,780	....	30,040	10,000
NORTH HANKATO		10,252	640,484	460,276	180,208	20,520	57,959	142,769	....	....	....	....	380,000	....	57,959	114,434
NORTH REDWOOD	(0)	202	12,650	15,874	-3,224	164	....	-3,060	....	....	....	....	....	....	....	....
NORTH ST. PAUL		12,350	435,237	380,736	54,501	15,416	765	69,152	....	....	....	....	44,792	....	....	....
NORTHFIELD		14,036	452,361	325,456	126,905	60,727	....	187,632	....	....	....	114,000	11,532	....	....	....
NORTHOME	(3)	284	22,354	52,315	-29,961	8,776	12,900	-34,085	....	....	....	....	....	....	12,900	7,000
NORTHROP	(0)	261	13,062	5,252	7,810	11,936	6,600	13,146	11,936	....	....	....	....	....	6,600	10,000
NORWOOD	(0)	1,359	39,469	54,539	-15,070	4,366	8,979	-19,683	....	....	....	....	....	....	....	....
OAK PARK HEIGHTS		3,751	124,429	84,917	39,512	25,060	5,115	59,457	....	....	....	....	3,872	....	5,115	7,500
OAKDALE		16,026	609,687	618,198	-8,511	23,342	....	14,831	263	....	....	....	1,140	....	....	....
ODESSA	(0) [3]	169	7,462	18,030	-10,568	....	....	-10,568	....	....	....	-12,000	5,362	....	....	....
ODIN	(0)	121	3,787	4,372	-585	69	....	-516	....	....	....	-500	....	....	....	....
OGILVIE	(*)	410	11,577	21,969	-10,392	....	....	-10,392	....	....	....	-7,500	....	....	....	....
OKABENA	(2)	218	12,345	11,334	1,011	1,688	....	2,699	1,090	....	598	....	....	....	....	....
OKLEE	(0) [2]	485	29,202	26,427	2,775	3,184	....	5,959	....	....	....	....	....	....	....	....
OLIVIA		2,752	128,540	101,770	26,770	17,668	12,691	31,747	....	....	....	....	26,644	....	11,788	....		
ONAMIA	(0) [3]	652	58,871	38,766	20,105	11,526	....	31,631	....	....	....	....	19,982	....	....	....
ORNSBY	(0)	158	5,199	11,281	-6,082	....	....	-6,082	....	....	....	....	....	....	....	....
ORONO		7,284	185,832	177,618	8,214	5,650	1,222	12,642	....	....	....	....	....	....	1,222	....		
ORR	(0) [24]	241	19,181	14,382	4,799	....	....	4,799	....	....	....	....	....	....	....	....
ORTONVILLE		2,628	112,168	109,244	2,924	3,508	....	6,432	....	....	....	....	....	....	....	....
OSAKIS	(1)	1,328	189,413	172,234	17,179	4,218	....	21,397	....	....	....	44,150	....	....	....	....
OSLO		363	52,402	107,700	-55,298	5,315	....	-49,983	3,846	....	1,297	....	....	....	....	....
OSSEO	(1)	2,707	303,493	282,501	20,992	1,871	....	22,863	....	....	....	....	2,165	....	....	....
OSTRANDER	(0) [3]	287	1,526	21,628	-20,102	17,964	....	-2,138	....	....	....	-2,940	....	....	....	....
OWATONNA		19,017	1,772,344	1,069,933	702,411	27,850	50,402	679,859	....	....	....	....	455,928	....	16,800	40,000
PALISADE	(0) [15]	144	12,170	7,431	4,739	720	1,802	3,657	....	....	....	-6,914	....	....	1,802	10,000
PARK RAPIDS		2,842	73,058	73,092	-34	....	....	-34	....	....	....	....	4,222	....	....	....
PARKERS PRAIRIE		956	24,793	19,325	5,468	1,332	....	6,800	....	....	....	....	2,022	....	....	....
PAYNESVILLE	(0)	2,234	86,114	63,501	22,613	4,524	....	27,137	....	....	....	....	1,052	....	....	....
PELICAN RAPIDS	(0)	1,920	167,813	110,618	57,195	7,139	17,105	47,229	....	....	....	....	48,997	....	17,105	26,000
PEMBERTON	(0) [3]	206	18,000	9,643	8,357	622	4,058	4,921	....	....	....	....	....	....	4,058	2,000
PENNOCK		437	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							
PEQUOT LAKES		866	25,207	24,363	844	924	....	1,768	....	....	....	....	630	....	....	....
PERHAM	(0)	2,218	67,606	37,165	30,441	....	....	30,441	....	....	....	....	6,422	....	....	....
PERLEY	(0) [2] [24]	150	14,711	9,280	5,431	....	....	5,431	....	....	....	....	....	....	....	....
PETERSON	(0)	282	5,291	2,975	2,316	491	....	2,807	....	....	....	....	2,424	....	....	....
PIERZ	(0)	1,082	42,967	18,686	24,281	244	....	24,525	....	....	....	....	6,262	....	....	....
PILLAGER	(3) [20]	345	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PINE CITY		2,623	97,194	95,544	1,650	29,299	13,578	17,371	10,430	....	2,539	....	....	....	13,578	10,000
PINE ISLAND		1,992	104,945	104,087	858	208	5,150	-4,084	....	....	....	....	....	....	5,150	2,000
PINE RIVER		834	44,104	49,210	-5,106	1,347	12,179	-15,938	333	....	....	-907	1,729	....	12,179	5,000
PIPESTONE		4,574	232,407	130,419	101,988	3,706	14,717	90,977	....	....	....	17,800	94,558	....	10,714	12,300
PLAINVIEW		2,555	170,047	80,865	89,182	17,785	36,674	70,293	....	....	....	....	2,859	....	36,674	55,000
PLATO	(0)	347	12,734	12,586	148	312	....	460	....	....	....	578	446	....	....	....
PLUMMER	(0) [3]	318	23,289	16,839	6,450	10	....	6,460	....	....	....	2,504	....	....	....	....
PLYMOUTH		47,800	2,457,567	1,901,460	556,107	301,853	456,011	401,949	....	....	....	2,252,234	275,281	....	456,011	380,879
PORTER	(*) [3]	199	8,643	5,504	3,139	247	....	3,386	....	....	....	357	....	....	....	....
PRESTON		1,486	74,297	69,312	4,985	4,193	....	9,178	....	....	....	....	28,960	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
			OPERATING		NONOPERATING		NET INCOME OR -LOSS	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	REVENUE	EXPENSE									
PRINCETON		3,433	139,235	116,172	23,063	....	16,749	6,314	....	....	-8,910	36,855	....	15,366	25,000
PRINGSBURG	(0)	616	19,181	7,882	11,299	12,653	....	23,952	....	4,453	....	....	....	....	....
PRIOR LAKE		10,640	577,273	244,144	333,129	22,752	3,484	352,397	....	....	101,516	1,745	....	3,484	10,000
PROCTOR		3,082	270,951	336,423	-65,472	36,674	14,389	-43,187	16,286	....	8,111	....	....	13,970	25,000
RACINE		308	9,463	26,473	-17,010	3,133	944	-14,821	....	....	....	....	....	944	2,001
RAMSEY		12,181	35,999	62,583	-26,584	16,396	....	-10,188	....	....	....	66,071	....	....	....
RANDALL	(0) (3)	531	40,258	44,550	-4,292	10	....	-4,282	....	....	....	....	....	....	....
RANDOLPH		356	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
RANIER	(3)	226	69,924	63,503	6,421	19,736	6,604	19,553	....	....	25,000	....	....	6,604	4,000
RAYMOND	(0)	717	26,288	20,552	5,736	....	....	5,736	....	....	....	....	....	....	....
RED LAKE FALLS	(1)	1,548	195,827	161,772	34,055	18,872	5,550	47,377	....	177,864	750	292,741	510,000	5,550	25,000
RED WING		14,425	931,268	703,298	227,970	25,885	81,588	172,267	....	....	-42,554	146,776	....	69,665	....
REDWOOD FALLS		5,259	315,805	360,689	-44,884	226,166	228,962	-47,680	146,860	....	44,064	....	39,469	1,445,000	148,114
REMER	(0) (3)	409	34,475	16,535	17,940	....	....	14,400	....	....	....	....	....	14,400	6,000
RENVILLE	(3)	1,472	103,405	92,446	10,959	50,148	51,775	9,332	....	40,970	1,529	....	....	17,898	15,000
REVERE		129	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
RICE	(*)	479	29,617	9,026	20,591	1,258	....	21,849	....	....	3,000	....	....	....	....
RICHFIELD		36,760	1,952,009	1,276,257	675,752	119,034	14,052	780,734	....	....	79,529	141,278	....	....	....
RICHMOND	(0)	979	30,961	15,260	15,701	5,159	2,317	18,543	3,072	....	....	5,950	4,160	2,317	16,000
RIVERTON	(0) (24)	123	4,648	4,796	-148	....	....	-148	....	....	....	....	....	....	....
ROBBINSDALE		14,588	637,351	521,487	115,864	35,924	33,911	117,877	....	....	90,000	17,704	....	33,911	55,000
ROCHESTER		64,797	2,854,220	2,214,022	640,198	146,977	217,776	569,399	....	....	....	1,098,241	....	....	....
ROCKFORD		2,633	146,077	93,478	52,599	16,270	70,887	-2,018	....	....	....	60,529	....	70,887	45,115
ROCKVILLE	(0)	687	15,593	8,478	7,115	9,245	2,518	13,842	6,269	....	....	....	....	2,518	5,000
ROGERS	(0) (3)	716	91,958	51,193	40,765	8,417	6,270	42,912	....	....	....	49,439	....	6,270	11,000
ROLLINGSTONE	(*)	647	26,049	13,927	12,122	....	848	11,274	....	....	....	712	....	....	....
ROSCOE	(*)	139	4,596	2,575	2,021	672	....	2,693	....	....	....	....	....	....	....
ROSE CREEK	(0) (3) (24)	383	17,525	12,786	4,739	245	....	4,984	....	....	-15,000	21,410	....	....	....
ROSEAU		2,361	78,773	60,976	17,797	2,774	....	20,571	....	....	....	581	....	....	....
ROSEMOUNT	(3)	7,420	1,032,369	478,000	554,369	102,733	10,657	646,445	....	....	....	11,338	....	10,657	45,000
ROSEVILLE		34,785	2,636,037	2,421,000	215,037	123,603	....	338,640	....	....	....	328,617	....	....	....
ROTHSAY	(0)	444	18,910	11,198	7,712	....	....	7,712	....	....	....	....	150	....	....
ROUND LAKE	(4)	499	....	....	....	....	....	....	....	....	....	....	....	....	....
ROYALTON	(0)	670	42,307	17,159	25,148	4,689	8,946	20,891	....	....	....	8,119	....	8,946	5,000
RUSH CITY	(3)	1,309	83,075	62,758	20,317	7,936	41,579	-13,326	....	....	....	10,000	....	117,000	41,579
RUSHFORD (C)		1,552	35,879	37,217	-1,338	....	....	-1,338	....	....	....	42,758	....	....	....
RUSHFORD (V)	(0)	660	3,398	3,556	-158	22,843	16,822	5,863	5,695	....	2,249	-11,029	22,652	....	14,707
RUSHMORE	(*)	394	16,519	34,336	-17,817	78	....	-17,739	....	....	....	-12,700	....	....	....
RUSSELL		406	17,742	35,802	-18,060	1,021	....	-17,039	329	....	....	....	....	....	....
RUTHTON	(2)	312	23,708	21,182	2,526	....	1,152	1,374	....	....	....	....	....	1,152	....
SABIN	(0) (24)	390	18,834	12,163	6,671	....	....	6,671	....	....	....	....	....	....	....
SACRED HEART	(3)	614	43,592	57,781	-14,189	....	....	-14,189	....	....	....	-19,076	2,971	....	....
SANBORN		483	22,415	17,059	5,356	234	....	5,590	....	....	....	7,563	....	....	....
SANDSTONE	(0)	2,199	52,677	46,387	6,290	601	....	6,891	....	....	....	-3,508	5,143	....	....
SARGEANT	(0) (24)	69	3,594	5,295	-1,701	....	....	-1,701	....	....	....	....	....	....	....
SARTELL	(3)	4,320	415,507	279,100	136,407	53,182	....	189,589	153	....	....	343,281	....	....	....
SAUK CENTRE		3,831	177,245	147,432	29,813	134	....	29,947	....	....	....	2,299	....	....	....
SAUK RAPIDS		6,755	259,666	198,077	61,589	18,156	68,281	11,464	....	....	5,000	....	....	68,281	20,950
SAVAGE		8,251	683,020	414,112	268,908	118,194	74,126	312,976	....	....	....	24,000	379,155	42,819	28,775
SCANLON	(3)	970	78,708	88,454	-9,746	2,000	....	-7,746	....	....	....	-19,943	15,355	....	....
SEBEKA	(0)	676	19,821	21,210	-1,389	937	....	-452	....	....	....	....	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
SHAFER	(0) [3]	250	37,741	12,427	25,314	21,588	11,267	35,635	....	....	....	7,440	....	11,267	10,000	
SHAKOPEE		11,733	489,882	386,112	103,770	89,940	2,053	191,657	....	....	....	88,409	350,190	....	497	....
SHELLY	(0)	224	9,527	4,634	4,893	2,090	....	6,983	....	....	....	40,728	....	....	....	....
SHERBURN		1,152	101,391	80,506	20,885	....	....	20,885	....	....	....	....	....	....	....	....
SHOREVIEW		23,898	1,114,000	747,723	366,277	315,077	101,842	579,512	....	....	....	105,000	409,804	....	101,842	130,000
SHOREWOOD		5,094	158,474	160,980	-2,506	19,257	11,435	5,316	16,530	....	2,725	....	994,398	....	11,435	10,000
SILVER BAY	[3]	2,179	268,098	348,711	-80,613	14,479	....	-66,134	....	....	....	....	31,714	....	....	....
SILVER LAKE		680	29,747	20,118	9,629	9,083	720	17,992	5,047	....	2,497	....	....	....	720	6,000
SKYLINE	(0)	333	12,579	5,960	6,619	....	258	6,361	....	....	....	....	....	....	258	7,000
SLAYTON	[3]	2,444	148,227	162,485	-14,258	47,219	321	32,640	....	....	....	-48,888	323,130	....	....	....
SLEEPY EYE		3,537	285,830	226,510	59,320	12,070	59,835	11,555	17	....	....	....	29,631	....	59,835	37,500
SOUTH HAVEN	[3]	206	3,487	9,357	-5,870	20	....	-5,850	....	....	....	-2,000	....	....	....	....
SOUTH INT'L FALLS	[*]	0	107,774	144,401	-36,627	8,960	....	-27,667	....	....	....	....	....	....	....	....
SOUTH ST. PAUL	[*]	20,361	614,840	516,995	97,845	51,643	....	149,488	....	....	....	84,865	99,380	....	....	....
SPICER	(0) [1]	1,147	140,670	171,543	-30,873	2,300	....	-28,573	....	....	....	-22,187	....	....	....	....
SPRING GROVE	(0)	1,366	51,612	122,111	-70,499	9,687	541	-61,353	....	....	....	....	....	....	....	....
SPRING LAKE PARK		6,881	231,333	254,382	-23,049	49,580	14,154	12,377	....	....	....	....	....	....	....	....
SPRING PARK		1,584	77,187	92,596	-15,409	124,327	....	108,918	43,532	....	2,946	90,601	....	....	....	....
SPRING VALLEY		2,649	103,198	127,641	-24,443	255	....	-24,188	....	....	....	-18,644	70,460	....	....	5,000
SPRINGFIELD		2,279	73,580	68,681	4,899	15,733	2,813	17,819	....	....	....	....	3,253	....	....	....
ST. ANTHONY		8,245	379,312	563,750	-184,438	26,650	133,905	-291,693	....	....	....	....	....	874,703	23,641	....
ST. BONIFACIUS	(0)	1,086	33,939	32,210	1,729	2,408	....	4,137	....	....	....	....	....	....	....	....
ST. CHARLES		2,455	109,405	118,972	-9,567	7,501	....	-2,066	....	....	....	2,000	9,825	....	....	....
ST. CLAIR		686	25,993	18,331	7,662	2,831	93	10,400	....	....	....	....	7,715	....	93	3,100
ST. CLOUD	[3]	45,322	3,649,990	3,760,723	-110,733	639,879	135,036	394,110	....	....	....	-24,600	212,849	....	51,793	185,000
ST. FRANCIS		1,938	69,583	62,030	7,553	2,519	....	10,072	....	....	....	4,191	....	....	....	....
ST. HILAIRE	(0)	286	12,708	15,926	-3,218	7,606	4,054	334	....	....	....	-2,419	....	....	4,054	5,244
ST. JAMES		4,228	489,797	265,301	224,496	37,427	130,541	131,382	....	....	....	....	29,206	....	130,541	65,000
ST. JOSEPH		3,251	96,788	75,511	21,277	5,405	....	26,682	....	....	....	....	128,914	....	....	....
ST. LEO	(0)	138	6,125	6,708	-583	....	1,840	-2,423	....	....	....	-4,000	....	....	1,840	1,462
ST. LOUIS PARK		43,700	1,919,823	1,543,679	376,144	128,525	2,750	501,919	....	....	....	132,500	103,952	....	2,750	....
ST. MARTIN	(0)	269	10,031	4,784	5,247	9,340	5,450	9,137	3,200	....	....	640	6,351	....	5,450	4,000
ST. MICHAEL	(7)	2,139	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PAUL		265,100	25,820,160	19,295,558	6,524,602	1,322,847	1,071,872	6,775,577	....	....	....	....	8,142,318	8,000,000	1,035,262	1,697,369
ST. PAUL PARK		4,915	164,792	154,905	9,887	2,592	....	12,479	....	....	....	....	....	....	....	....
ST. PETER		9,257	434,030	311,485	122,545	64,166	113,305	73,406	....	....	....	....	1,463,681	1,675,000	113,305	27,500
STACY	(0) [3]	1,017	82,651	41,786	40,865	28,150	2,159	66,856	3,068	....	....	17,000	19,451	....	2,159	49,498
STAPLES		2,781	150,272	138,365	11,907	5,253	....	17,160	....	....	....	....	....	....	....	....
STARBUCK	(0)	1,171	34,211	33,925	286	4,053	....	4,339	....	....	....	315	....	....	....	....
STEEN	(0)	159	6,046	4,773	1,273	255	....	1,528	....	....	....	....	....	....	....	....
STEPHEN	(0)	866	65,178	63,616	1,562	8,497	8,250	1,809	....	....	....	....	3,132	....	8,250	10,000
STEWART	(0)	553	17,072	27,043	-9,971	2,234	....	-7,737	....	....	....	....	....	....	....	....
STEWARTVILLE		4,170	194,988	134,708	60,280	21,576	28,937	52,919	....	....	....	13,853	44,554	....	28,937	113,000
STILLWATER		13,485	604,241	477,274	126,967	54,244	20,942	160,269	....	....	....	....	75,606	....	10,991	35,000
STORDEN	(0)	288	15,101	11,840	3,261	....	....	3,261	....	....	....	-24,179	27,440	....	....	....
STRANDQUIST	(0)	112	2,178	734	1,444	....	....	1,444	....	....	....	1,444	....	....	....	....
STRATHCONA	(0)	38	144	414	-270	....	....	-270	....	....	....	....	....	....	....	....
SWANVILLE	(0) [3]	293	18,298	23,309	-5,011	....	....	-5,011	....	....	....	-3,000	....	....	....	....
TACONITE	(0)	329	....	9,947	-9,947	....	....	-9,947	....	....	....	....	....	....	....	....
TAUNTON	[3]	147	14,148	18,670	-4,522	11,689	6,693	474	6,693	4,000
TAYLORS FALLS	[*] [3]	738	45,234	35,934	9,300	2,296	11,596

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			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
THIEF RIVER FALLS		8,057	822,166	625,457	196,709	35,877	76,481	156,105	.....	.....	.....	.....	195,944	.....	76,481	121,667
THOMSON	(0)	131	8,564	2,521	6,043	24,461	35,578	-5,074	20,950	.....	.....	1,971	.....	.....	17,991	6,000
TINTAH	(0)	90	1,834	1,997	-163	5,375	6,000	-788	.....	.....	.....	.....	.....	.....	6,000	3,000
TONKA BAY		1,479	106,709	142,140	-35,431	7,608	.....	-27,823	.....	.....	.....	5,026	6,658	.....	.....	.....
TOWER	(0) (3) (24)	514	52,298	41,699	10,599	2,000	.....	12,599	2,000	.....	.....	.....	.....	.....	.....	.....
TRACY	(0) (3)	2,395	180,483	118,145	62,338	106,753	44	169,047	.....	.....	.....	63,917	2,780	.....	.....	.....
TRIMONT		675	38,944	36,956	1,988	8,703	.....	10,691	217	.....	.....	.....	5,470	.....	.....	.....
TROMHALD	(0)(3)(24)	84	2,918	2,760	158	13	.....	171	.....	.....	.....	.....	.....	.....	.....	.....
TROSKY	(0)	107	3,686	1,899	1,787	117	668	1,236	.....	.....	.....	.....	.....	.....	668	374
TRUMAN		1,364	58,807	46,699	12,108	2,013	.....	14,121	.....	.....	.....	1,481	11,625	.....	.....	.....
TWIN LAKES		185	3,617	29,452	-25,835	4,989	.....	-20,846	4,989	.....	.....	.....	.....	.....	.....	.....
TWIN VALLEY	(0) (3)	876	45,780	33,894	11,886	.....	.....	11,886	.....	.....	.....	.....	.....	.....	.....	.....
TWO HARBORS		3,719	319,989	341,934	-21,945	23,002	.....	1,057	.....	.....	.....	.....	6,679	.....	.....	.....
TYLER		1,388	76,179	84,756	-8,577	3,519	16,868	-21,926	.....	.....	.....	.....	.....	.....	16,868	9,717
ULEN		524	17,998	23,789	-5,791	5,687	.....	-104	3,396	.....	1,302	.....	.....	.....	.....	.....
UNDERWOOD	(0)	338	14,157	15,234	-1,077	10,793	.....	9,716	6,816	.....	2,834	.....	1,293	.....	.....	.....
UPSALA	(*)	396	9,190	21,345	-12,155	117	.....	-12,038	.....	.....	.....	.....	650	.....	.....	.....
UTICA		240	9,359	7,650	1,709	.....	.....	1,709	.....	.....	.....	.....	.....	.....	.....	.....
VADNAIS HEIGHTS		9,720	437,322	215,100	222,222	53,956	1,788	274,390	.....	.....	.....	60,000	.....	.....	.....	.....
VERMILLION	(0)	559	16,953	29,139	-12,186	50,338	25,202	12,950	.....	.....	.....	-137,549	.....	.....	25,202	50,000
VERDALE		507	33,382	33,357	25	5,140	7,722	-2,557	.....	.....	.....	-9,275	.....	.....	7,722	84,666
VERNON CENTER		321	16,122	11,417	4,705	.....	2,134	2,571	.....	.....	.....	.....	.....	.....	2,134	3,000
VESTA		319	11,913	14,796	-2,883	4	.....	-2,879	.....	.....	.....	.....	.....	.....	.....	.....
VICTORIA	(*)	2,190	12,892	16,025	-3,133	.....	1,616	-4,749	.....	.....	.....	.....	.....	.....	1,616	.....
VIKING	(0) (2)	119	4,416	9,717	-5,301	1,000	.....	-4,301	1,000	.....	.....	-15,649	.....	.....	.....	.....
VIRGINIA		9,562	793,359	829,319	-35,960	3,747	5,308	-37,521	.....	.....	.....	.....	25,162	.....	.....	.....
WABASHA	(*) (3)	2,438	226,915	202,854	24,061	9,712	.....	33,773	.....	.....	.....	58,000	.....	.....	.....	.....
WABASSO		709	32,978	27,744	5,234	.....	.....	5,234	.....	.....	.....	.....	.....	.....	.....	.....
WACONIA		3,354	173,024	85,136	87,888	17,982	15,773	90,097	.....	.....	.....	100,869	13,131	.....	15,773	25,000
WADENA		4,464	170,563	131,016	39,547	13,089	.....	52,636	.....	.....	.....	4,500	.....	.....	.....	.....
WAITE PARK		4,801	222,988	214,897	8,091	15,351	.....	23,442	.....	.....	.....	.....	29,288	.....	.....	.....
WALDORF	(0) (1)	240	22,294	28,614	-6,320	6,154	30,967	-31,133	.....	3,024	3,067	-31,133	.....	.....	.....	.....
WALKER	(0)	1,030	53,792	24,710	29,082	.....	.....	29,082	.....	.....	.....	.....	54,840	.....	.....	.....
WALNUT GROVE		705	30,472	19,995	10,477	3,352	.....	13,829	.....	.....	.....	3,353	.....	.....	.....	.....
WALTERS	(0)	92	1,775	954	821	.....	.....	821	.....	.....	.....	.....	.....	.....	.....	.....
WALTHAM	(0) (3)	170	7,619	7,882	-263	3,211	977	1,971	1,682	.....	742	6,352	8,044	.....	977	1,203
WANAMINGO		837	17,118	27,874	-10,756	4,074	.....	-6,682	.....	.....	.....	-1,656	.....	.....	.....	.....
WANDA	(0)	100	7,057	5,497	1,560	.....	.....	1,560	.....	.....	.....	.....	1,889	.....	.....	.....
WARBA	(0)	118	2,433	1,092	1,341	.....	.....	1,341	.....	.....	.....	.....	.....	.....	.....	.....
WARREN		2,081	58,022	40,129	17,893	24,777	13,500	29,170	.....	.....	.....	.....	.....	.....	13,500	6,000
WARROAD		1,981	177,965	94,840	83,125	2,508	39,315	46,318	.....	.....	.....	41,000	21,093	.....	39,315	20,000
WASECA		8,606	419,439	344,985	74,454	25,106	10,717	88,843	.....	.....	.....	.....	32,976	.....	10,579	15,000
WATERTOWN	(*)	2,188	92,266	65,874	26,392	39,824	32,955	33,261	9,089	.....	2,853	.....	.....	.....	32,955	15,000
WATERVILLE	(*)	1,757	50,801	15,980	34,821	16,163	.....	50,984	7,970	.....	3,624	.....	12,706	.....	.....	.....
WATKINS	(0)	779	34,200	46,756	-12,556	708	52	-11,900	.....	.....	.....	.....	.....	.....	.....	.....
WATSON		230	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
WAUBUN	(0) (3)	389	15,682	12,985	2,697	412	.....	3,109	.....	.....	.....	.....	19,732	.....	.....	.....
WAVERLY	(0)	596	14,198	18,387	-4,189	1,132	1,158	-4,215	.....	.....	.....	.....	.....	.....	1,158	1,000
WAYZATA		3,711	282,934	217,583	65,351	25,555	.....	90,906	.....	.....	.....	11,100	6,853	.....	.....	.....
WELCOME	(23) (24)	797	23,164	31,715	-8,551	.....	.....	-8,551	.....	.....	.....	.....	4,182	.....	.....	.....
WELLS		2,672	176,527	163,360	13,167	4,507	.....	17,674	.....	.....	.....	.....	36,490	.....	.....	.....

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/FROM		DEBT SERVICE		
			OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									OR -LOSS
WENDELL	(0) [24]	183	8,788	3,786	5,002	....	....	5,002	....	....	....	....	....	....	....
WEST CONCORD	(3)	759	54,185	62,564	-8,379	3,437	....	-4,942	....	....	42,000	1,384	....	....	....
WEST ST. PAUL	(5)	18,591	....	....	....	....	....	....	....	....	....	....	....	....	....
WESTBROOK		915	51,427	66,891	-15,464	257	....	-15,207	....	....	....	103,498	....	....	....
WHEATON		1,912	45,660	66,735	-21,075	12,359	....	-8,716	....	....	....	14,908	....	....	....
WHITE BEAR LAKE		23,605	1,059,409	824,814	234,595	28,238	53,856	208,977	....	....	67,737	83,053	....	53,856	80,000
WILLERNIE		672	24,671	27,700	-3,029	1,215	....	-1,814	....	....	....	....	....	....	....
WILLIAMS	(0) [3]	241	10,376	7,030	3,346	....	....	3,346	....	....	4,000	....	....	....	....
WILLMAR		17,307	1,072,417	949,702	122,715	61,881	41,140	143,456	....	....	63,354	72,190	....	40,726	....
WILMONT	(3)	374	26,555	52,914	-26,359	12,407	15,277	-29,229	....	....	....	....	....	15,277	9,000
WINDOM		4,442	195,854	173,988	21,866	9,754	....	31,620	....	....	....	9,888	....	....	....
WINGER	(0) [3]	197	20,195	24,439	-4,244	....	....	-4,244	....	....	....	-3,548	....	....	....
WINNEBAGO		1,703	82,300	54,804	27,496	1,281	4,988	23,789	....	....	14,600	4,787	....	4,298	10,000
WINONA		24,995	739,739	626,199	113,540	50,119	83,442	80,217	....	....	....	211,447	....	82,871	37,748
WINSTED		1,714	43,165	36,342	6,823	7,991	5,100	9,714	....	....	7,155	22,310	....	5,100	....
WINTHROP		1,324	57,833	86,719	-28,886	5,355	11,219	-34,750	254	....	....	55,051	....	11,219	25,000
WINTON	(0)	174	6,301	7,361	-1,060	....	....	-1,060	....	....	....	952	....	....	....
WOLVERTON	(0)	135	12,665	14,470	-1,805	....	4,558	-6,363	....	....	....	....	....	4,558	2,000
WOOD LAKE	(1)	423	39,339	54,731	-15,392	404	1,970	-16,958	....	....	....	-25,000	....	1,970	7,884
WOODBURY		18,500	536,193	655,057	-118,864	39,434	106,475	-185,905	....	....	....	247,542	....	106,475	85,000
WOODSTOCK	(0)	175	4,709	3,663	1,046	8,530	5,848	3,728	....	....	....	....	....	4,182	2,530
WORTHINGTON		10,560	887,292	587,941	299,351	83,369	....	382,720	....	....	....	327,810	....	....	....
WRENSHALL	(3)	288	9,982	12,958	-2,976	....	....	-2,976	....	....	....	1,925	....	....	....
WYKOFF		462	35,011	35,440	-429	1,122	1,973	-1,280	....	....	....	5,369	....	1,973	5,000
WYOHING	(0) [3]	2,066	203,912	127,456	76,456	354	....	76,810	354	....	-111,459	....	....	....	....
YOUNG AMERICA		1,358	63,791	38,295	25,496	3,370	10,300	18,566	....	....	....	925	....	10,300	6,000
ZIMMERMAN	(3)	1,260	118,427	98,669	19,758	....	5,169	14,589	....	....	90,119	6,608	....	....	....
ZUMBRO FALLS		192	5,125	2,917	2,208	60	....	2,268	....	....	2,521	....	....	....	....
ZUMBROTA		2,376	129,868	78,470	51,398	22,308	8,589	65,117	....	....	....	8,490	....	8,589	17,660
TOTAL		3,249,782	202,094,284	169,132,380	32,961,904	18,729,763	12,798,801	38,892,866	866,078	308,528	360,913	5,802,447	77,004,907	23,164,799	10,421,306	17,547,721

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	DEBT SERVICE			
			OPERATING			NONOPERATING		NET INCOME					CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ADA	[15] [23]	1,983	45,475	51,548	-6,073	1,726	2,089	-6,436	....	....	....	277	....	2,089	....
ADAMS	(3)	779	....	....	....	....	....	....	....	....	....	....	....	....	....
ADRIAN	(0)	1,322	42,885	23,806	19,079	5,668	....	24,747	....	2,880	....	24,106	....	....	....
AITKIN	(*)	1,883	80,929	77,537	3,392	....	....	3,392	....	....	....	....	....	....	....
AKELEY	(0)	501	5,554	9,906	-4,352	....	4,121	-8,473	....	....	....	....	....	4,121	....
ALBANY		1,658	46,307	80,222	-33,915	....	....	-33,915	....	....	....	760	....	....	....
ALBERT LEA		18,241	1,940,450	1,657,980	282,470	198,260	206,724	274,006	....	....	....	2,248	....	206,724	170,000
ALBERTA	(3)	128	....	....	....	....	....	....	....	....	....	....	....	....	....
ALBERTVILLE		1,021	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ALDEN	(0)	670	22,179	13,953	8,226	4,230	....	12,456	....	....	....	2,384	....	....	....
ALTURA	(0)	356	42,817	58,275	-15,458	....	....	-15,458	....	....	....	1,700	....	....	....
ALVARADO	(0)	357	6,760	2,138	4,622	3,292	1,873	6,041	....	....	....	-50	....	1,873	4,822
AMBOY		608	45,942	7,992	37,950	5,655	281	43,324	....	....	....	63,097	....	281	....
ANDOVER		13,086	164,512	325,737	-161,225	1,189	....	-160,036	....	....	....	4,154	1,508,826	....	....
ANNANDALE		1,747	79,536	93,180	-13,644	16,299	....	2,655	6,859	....	1,395	....	....	....	....
ANOKA		16,408	1,274,344	1,239,308	35,036	165,077	78,490	121,623	....	....	....	77,080	49,467	9,012	40,000
APPLE VALLEY	(3)	32,122	....	....	....	....	....	....	....	....	....	....	....	....	....
APPLETON	(3)	1,837	....	....	....	....	....	....	....	....	....	....	....	....	....
ARCO	(*)	102	....	5,923	-5,923	7,121	....	1,198	....	....	....	....	220,000	....	....
ARDEN HILLS		9,737	608,902	623,929	-15,027	22,729	....	7,702	8	....	....	6,465	....	....	....
ARGYLE		704	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARLINGTON		1,865	81,326	51,167	30,159	....	....	30,159	....	....	....	1,199	....	....	....
ASHBY	(0)	530	40,473	32,917	7,556	1,271	904	7,923	....	....	....	32,079	290,000	904	....
ASKOV	(3)	366	....	....	....	....	....	....	....	....	....	....	....	....	....
ATWATER	(0)	1,100	12,887	15,308	-2,421	11,129	....	8,708	11,129	....	....	10,056	....	....	....
AUDUBON	(3)	425	....	....	....	....	....	....	....	....	....	....	....	....	....
AURORA		2,176	79,675	130,685	-51,010	1,822	....	-49,188	....	....	....	....	....	....	....
AUSTIN		22,229	1,848,112	1,841,675	6,437	95,631	95,607	6,461	....	....	....	-8,871	1,237,703	....	....
AVON		989	20,786	14,127	6,659	....	....	6,659	....	....	....	6,334	4,800	....	....
BABBITT	(3)	1,978	....	....	....	....	....	....	....	....	....	....	....	....	....
BACKUS		265	15,157	48,660	-33,503	220	....	-33,283	....	....	....	....	....	....	....
BADGER	(0)	381	6,162	4,814	1,348	217	....	1,565	....	....	....	....	....	....	....
BAGLEY		1,327	35,790	41,150	-5,360	1,151	....	-4,209	....	....	....	7,793	....	....	....
BALATON		728	24,252	24,957	-705	27,822	6,250	20,867	....	....	15,112	....	....	6,250	9,000
BARNESVILLE		2,044	40,624	20,032	20,592	....	1,802	18,790	....	....	....	10,000	5,622	1,802	5,000
BARNUM	(*)	442	42,194	13,517	28,677	851	....	29,528	....	....	....	17,045	....	....	....
BARRETT	(0)	441	7,513	8,894	-1,381	2,770	1,520	2,770	....	....	....	-5,037	....	1,520	4,000
BATTLE LAKE	(0)	758	19,767	20,022	-255	937	....	682	....	....	....	....	....	....	....
BAUDETTE		1,159	30,792	26,905	3,887	9	....	3,896	....	....	....	....	....	....	....
BAXTER	(3)	3,281	....	....	....	....	....	....	....	....	....	....	....	....	....
BAYPORT		3,106	238,064	233,583	4,481	2,961	....	7,442	22	....	....	15,524	....	....	....
BEARDSLEY	(0)	361	6,908	7,225	-317	....	....	-317	....	....	....	4,836	....	....	....
BEAVER BAY		218	21,052	23,018	-1,966	....	....	-1,966	....	....	....	....	....	....	....
BEAVER CREEK	(3)	279	....	....	....	....	....	....	....	....	....	....	....	....	....
BECKER		766	16,993	40,324	-23,331	65	1,673	-24,939	....	....	....	....	....	1,673	....
BELGRADE		808	56,866	45,924	10,942	27,462	37,946	458	14,667	5,811	-25,000	53,760	333,336	37,946	329,842
BELLE PLAINE		3,159	60,051	36,489	23,562	67,334	54,968	35,928	....	....	....	60,276	....	54,898	....
BELLECHESTER	(0)	217	4,568	2,107	2,461	1,415	2,500	1,376	....	....	....	....	....	2,500	3,000
BELLINGHAM	(0)	262	9,208	3,561	5,647	21,475	64,520	-37,398	....	....	....	....	....	....	124,269
BELVIEW	[18]	414	26,503	18,533	7,970	1,222	....	9,192	....	....	....	....	....	....	....
BEHIDJI		11,101	979,146	1,214,798	-235,652	239,860	111,041	-106,833	....	....	....	-50,081	80,551	111,041	70,000

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									OR -LOSS
BENSON		3,552	254,599	252,586	2,013	1,935	17,116	-13,168	....	....	....	....	283,931	710,000	17,116	30,000
BERTHA	[0]	516	29,669	26,300	3,369	114	....	3,483	15	....	....	....	....	....	....	....
BIG FALLS	[0]	372	4,810	3,460	1,350	....	....	1,350	....	....	....	2,500	....	....	....	....
BIG LAKE	[3]	3,073	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BIGFORK	[3]	538	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BIRCHWOOD	[0]	1,049	47,005	39,145	7,860	20,131	3,642	24,349	3,810	....	....	11,880	....	....	3,642	10,000
BIRD ISLAND	[*]	1,349	18,997	16,506	2,491	....	....	2,491	....	....	....	....	....	....	....	....
BISCAY	[3]	135	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BIWABIK		1,249	16,386	18,004	-1,618	....	....	-1,618	....	....	....	....	....	....	....	....
BLACKDUCK		763	25,948	27,981	-2,033	628	64	-1,469	....	....	....	8,000	998	....	64	....
BLAINE		36,258	1,483,800	1,461,040	22,760	22,600	....	45,360	....	....	....	1,153,445	....	....	....	....
BLOOMING PRAIRIE		2,031	58,183	82,722	-24,539	14,381	21,508	-31,666	....	....	....	213,335	2,020,000	21,508	....	....
BLOOMINGTON		85,299	4,092,963	5,365,202	-1,272,239	205,279	....	-1,066,960	....	....	....	191,682	....	....	....	....
BLUE EARTH		4,163	317,190	296,973	20,217	60,867	158,753	-77,669	....	205,344	208,277	1,365	362,304	....	148,271	....
BLUFFTON	[0]	181	5,206	3,937	1,269	93	....	1,362	....	....	....	95,753	....	....	....	....
BOCK	[0]	100	6,105	5,565	540	....	....	540	....	....	....	980	....	....	....	....
BORUP	[3]	128	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BOVEY	[0] [15]	751	43,632	38,556	5,076	....	....	5,076	....	....	....	....	....	....	....	....
BOWLUS	[0]	276	2,538	4,134	-1,596	3,520	....	1,924	....	....	....	....	3,341	....	....	....
BRAHAM	[3]	998	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BRAINERD		11,385	726,386	797,978	-71,592	52,840	....	-18,752	....	....	....	416,294	....	....	....	....
BRANDON	[0]	543	29,072	11,103	17,969	16,275	39,000	-4,756	....	55,741	....	27,663	....	....	39,000	....
BRECKENRIDGE		4,004	68,398	59,722	8,676	3,408	....	12,084	....	....	....	....	....	....	....	....
BREEZY POINT		520	68,867	147,493	-78,626	40,440	....	-38,186	....	....	....	-5,000	....	....	....	....
BREWSTER		549	7,583	22,733	-15,150	22,705	9,402	-1,847	....	....	....	....	133,620	9,402	205,895	....
BRICELYN	[0] [24]	432	5,926	2,464	3,462	2,230	....	5,692	2,230	....	....	....	....	....	....	....
BROOKLYN CENTER		29,420	1,204,932	1,450,597	-245,665	274,202	....	28,537	....	....	....	43,741	....	....	....	....
BROOKLYN PARK		53,842	2,838,490	2,192,519	645,971	588,068	378	1,233,661	....	....	....	951,836	....	....	378	....
BROOTEN	[3]	631	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWERVILLE		712	119,885	76,657	43,228	1,000	....	44,228	....	....	....	21,060	....	....	....	....
BROWNS VALLEY		851	....	....	....	....	....	....	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							
BROWNSDALE	[3]	651	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BROWNSVILLE	[0]	452	7,045	1,926	5,119	3,783	....	8,902	....	....	....	3,000	....	....	....	....
BROWNTON		663	38,062	50,630	-12,568	22,743	....	10,175	....	....	22,306	-27,700	46,848	....	....	....
BUFFALO		6,084	311,734	362,690	-50,956	26,898	69,530	-93,588	....	....	....	64,932	75,000	69,530	25,000	....
BUFFALO LAKE	[0]	793	23,063	23,489	-426	16,517	....	16,091	....	....	....	....	....	....	....	....
BUHL	[0]	988	52,073	84,996	-32,923	....	....	-32,923	....	....	....	....	....	....	....	....
BURNSVILLE		46,687	2,130,690	2,262,842	-132,152	177,919	....	45,767	....	....	....	508,277	....	....	....	....
BUTTERFIELD		577	59,058	68,505	-9,447	....	....	-9,447	....	....	....	....	....	....	....	....
BYRON		2,224	174,570	161,166	13,404	5,456	30,275	-11,415	....	....	....	....	....	....	30,275	25,000
CALEDONIA		2,739	121,265	131,872	-10,607	29,463	29,912	-11,056	....	147,325	....	....	161,147	....	29,912	15,000
CALLAWAY	[0] [24]	206	15,642	3,929	11,713	....	....	11,713	....	....	....	....	....	....	....	....
CALUMET	[0]	404	34,171	31,930	2,241	....	....	2,241	....	....	....	....	....	....	....	....
CAMBRIDGE		3,490	301,532	244,540	56,992	11,231	13,118	55,105	....	....	....	64,618	....	....	360	2,476
CAMPBELL	[0]	245	10,853	4,707	6,146	1,113	3,350	3,909	....	....	....	-3,000	....	....	3,350	6,000
CANBY		1,972	48,145	40,545	7,600	1,023	....	8,623	....	....	....	....	....	....	....	....
CANNON FALLS		3,057	151,158	201,324	-50,166	8,233	....	-41,933	....	....	....	-58,034	1,872	....	....	....
CANTON	[3]	343	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARLOS	[3]	326	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARLTON	[3]	924	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CARVER	[0]	728	21,604	44,629	-23,025	49,899	23,425	3,449	....	108,770	28,240	....	....	235,435	17,330	5,000

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM				DEBT SERVICE			
			OPERATING			NONOPERATING		NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
CASS LAKE	(0)	933	39,453	18,813	20,640	1,788	6,939	15,489	....	....	....	7,500	12,815	....	6,939	10,000
CENTER CITY	(0)	508	104,936	59,301	45,635	2,254	....	47,889	357	....	....	28,309	2,767	....	....	....
CENTERVILLE		1,229	171,211	85,781	85,430	8,383	....	93,813	....	....	....	....	11,525	....	....	....
CEYLON	(*) (20)	496	30,756	....	30,756	51,874	51,500	31,130	20,833	340,181	68,578	....	386,301	....	51,500	....
CHAMPLIN		14,500	712,681	677,509	35,172	69,425	....	104,597	....	....	....	12,800	973,096	....	....	....
CHANDLER	(0)	280	6,979	6,484	495	48	....	543	....	....	....	....	....	....	....	....
CHANHASSEN		9,229	541,558	846,017	-304,459	4,993	....	-299,466	....	....	....	....	....	....	....	....
CHASKA		10,478	544,819	544,225	594	51,272	....	51,866	....	....	....	....	5,720	....	....	....
CHATFIELD		2,075	107,963	145,883	-37,920	13,767	161,254	-185,407	....	....	....	....	29,392	....	161,254	45,000
CHISAGO CITY	(3)	2,223	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CHISHOLM		5,219	142,200	175,317	-33,117	....	....	-33,117	....	....	....	-16,654	8,664	....	....	....
CHOKIO	(0)	540	9,737	3,533	6,204	28,569	25,303	9,470	11,733	....	....	....	....	350,000	25,303	429,000
CIRCLE PINES		4,846	218,862	268,994	-50,132	17,133	....	-32,999	....	....	....	....	272,599	....	....	....
CLARA CITY		1,530	30,668	31,300	-632	....	....	-632	....	....	....	-15,805	4,727	....	....	....
CLAREMONT	(0)	589	14,161	17,543	-3,382	1,370	....	-2,012	1,370	....	....	....	....	....	....	....
CLARISSA		642	19,871	31,751	-11,880	9,564	....	-2,316	6,607	....	2,936	2,339	597	....	....	....
CLARKFIELD		1,043	27,672	27,970	-298	3,468	....	3,170	....	....	....	50,000	219	....	....	....
CLARKS GROVE	(0) (24)	645	13,010	10,586	2,424	....	....	2,424	....	....	....	....	....	....	....	....
CLEAR LAKE		296	4,665	13,612	-8,947	....	....	-8,947	....	....	....	....	....	....	....	....
CLEARBROOK	(3)	569	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLEARWATER	(3)	465	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLEMENTS	(0)	175	4,041	2,548	1,493	1,523	....	3,016	....	....	....	1,984	....	....	....	....
CLEVELAND	(18)	739	51,663	82,541	-30,878	37,001	38,697	-32,574	20,836	51,021	85,456	....	55,255	....	38,697	25,000
CLINAX		204	9,626	15,647	-6,021	2,516	674	-4,179	....	....	....	....	....	....	674	5,422
CLINTON	(3)	622	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLOQUET		10,480	821,490	546,001	275,489	44,213	....	319,702	14,156	....	3,240	....	229,943	....	....	....
COKATO		2,118	77,128	67,915	9,213	9,629	6,942	11,900	....	....	....	....	....	....	6,942	10,000
COLD SPRING		2,400	119,039	108,955	10,084	65	11,925	-1,776	....	....	....	17,009	158,679	....	11,925	5,000
COLERAINE	(3)	1,073	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COLOGNE	(*)	613	16,840	8,563	8,277	1,262	....	9,539	....	....	....	3,400	....	....	....	....
COLUMBIA HEIGHTS		19,170	818,125	797,569	20,556	186,706	....	207,262	....	....	....	27,351	83,104	....	....	....
COMFREY	(3)	504	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COMSTOCK	(3)	110	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COOK	(*)	776	64,523	32,286	32,237	....	....	32,237	....	....	....	4,905	....	....	....	....
COON RAPIDS		45,774	1,334,119	1,747,704	-413,585	168,974	83,147	-327,758	....	....	....	....	419,228	....	5,737	55,000
CORRELL	(0)	72	295	40	255	....	....	255	....	....	....	....	....	....	....	....
COSMOS		559	15,183	16,291	-1,108	2,191	....	1,083	....	....	....	....	....	....	....	....
COTTAGE GROVE	(3)	21,800	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COTTONWOOD		950	35,574	55,479	-19,905	7,385	8,695	-21,215	....	....	....	....	14,752	....	8,695	4,300
CROWWELL	(*)	229	19,018	15,362	3,656	101	1,860	1,897	....	....	....	....	....	....	....	....
CROOKSTON	(23)(24)	8,325	204,292	97,612	106,680	....	....	106,680	....	....	....	....	....	....	....	....
CROSBY	(*)	2,093	56,456	84,871	-28,415	923	....	-27,492	....	....	....	....	....	....	....	....
CRYSTAL		24,900	987,384	1,221,458	-234,074	18,349	27,500	-243,225	....	....	....	....	4,700	....	....	....
CURRIE	(0)	325	5,801	7,038	-1,237	881	....	-356	....	....	....	....	....	....	....	....
CUYUNA	(0) (24)	174	2,685	123	2,562	....	....	2,562	....	....	....	....	....	....	....	....
CYRUS	(0)	334	19,024	17,350	1,674	62	....	1,736	....	....	....	-1,040	....	....	....	....
DALTON	(0)	227	17,140	10,410	6,730	10,839	13,374	4,195	6,199	....	....	-2,000	....	....	13,374	8,000
DANUBE	(0)	592	14,568	6,780	7,788	18,469	15,157	11,100	....	....	....	663	....	....	15,157	12,000
DARWIN	(6)	228	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DASSEL	(*)	1,112	41,277	50,676	-9,399	7,273	31,520	-33,646	....	....	4,537	-5,700	....	....	31,285	40,000
DAWSON	(3)	1,968	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE		
			OPERATING			NONOPERATING						NET INCOME	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
DEEPAVEN		3,741	170,422	306,271	-135,849	11,285	....	-124,564	....	....	....	....	....	....	....	....
DEER CREEK	[3]	357	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DEER RIVER		864	47,144	118,958	-71,814	2,163	13,270	-82,921	....	....	....	....	1,070,383	....	13,270	10,000
DEERWOOD	[0] [24]	597	19,611	13,512	6,099	2,117	....	8,216	2,117	....	....	....	....	....	....	....
DELANO		2,647	305,031	140,677	164,354	492	102,090	62,756	....	....	....	....	47,871	....	102,090	35,000
DELAVAN	[0]	260	....	....	....	1,529	....	1,529	....	....	....	....	....	....	....	....
DENNISON	[*]	147	6,138	1,883	4,255	....	17,642	-13,387	....	....	....	....	....	....	....	....
DENT	[0]	202	7,412	3,353	4,059	7,193	4,000	7,252	....	....	....	....	....	....	4,000	5,000
DETROIT LAKES		7,059	666,109	685,933	-19,824	20,930	....	1,106	....	....	....	....	62,856	....	....	....
DEXTER	[0]	279	6,327	5,176	1,151	17,482	4,999	13,634	7,106	....	2,682	....	....	....	4,999	10,000
DILWORTH		2,716	137,752	120,838	16,914	273	....	17,187	....	....	....	....	....	....	....	....
DODGE CENTER		1,824	77,876	57,932	19,944	463	....	20,407	....	....	....	....	4,820	....	....	....
DONNELLY	[0]	301	11,212	10,450	762	1,091	....	1,853	....	....	....	15,000	....	....	....	....
DOVER	[3]	428	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DULUTH		82,899	7,141,724	6,311,161	830,563	255,668	613,365	472,866	....	....	....	183,379	727,588	1,500,000	585,519	425,000
DUMONT	[3]	141	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DUNNELL	[3]	184	....	....	....	....	....	....	....	....	....	....	....	....	....	....
EAGAN		42,556	2,229,172	2,262,204	-33,032	269,067	2,101	233,934	....	....	....	39,700	2,375,455	....	2,101	....
EAGLE BEND	[0]	602	9,691	4,178	5,513	2,116	....	7,629	....	....	....	....	....	....	....	....
EAGLE LAKE		1,542	58,560	36,220	22,340	13,133	....	35,473	....	....	....	....	....	....	....	....
EAST GRAND FORKS	[15][23]	8,430	151,475	149,070	2,405	7,555	....	9,960	....	....	....	7,000	2,279	....	....	....
EASTON	[3]	215	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ECHO	[*]	284	8,300	11,106	-2,806	....	30	-2,836	....	....	....	....	7,598	....	30	....
EDEN PRAIRIE		34,906	1,926,907	2,008,796	-81,889	....	....	-81,889	....	....	....	5,000	....	....	....	....
EDEN VALLEY		795	41,481	57,750	-16,269	8,100	7,297	-15,466	249	....	....	....	167	135,000	7,297	15,000
EDGERTON		1,088	25,788	26,734	-946	1,300	....	354	....	....	....	....	3,158	....	....	....
EDINA	[3]	46,095	....	....	....	....	....	....	....	....	....	....	....	....	....	....
EITZEN	[0]	222	20,257	4,874	15,383	328	....	15,711	....	4,852	....	....	7,465	....	....	....
ELBOW LAKE	[0]	1,269	28,322	29,906	-1,584	....	....	-1,584	....	....	....	-23,000	....	....	....	....
ELGIN	[0] [24]	696	3,607	8,707	-5,100	....	....	-5,100	....	....	....	....	....	....	....	....
ELIZABETH		234	6,274	19,911	-13,637	1	....	-13,636	....	....	....	2,004	....	....	....	....
ELK RIVER		9,701	363,576	303,311	60,265	27,344	....	87,609	....	....	....	34,108	6,469	....	....	....
ELKO	[*]	296	15,615	....	15,615	328	....	15,943	....	....	....	....	....	....	....	....
ELKTON	[3]	146	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ELLENDALE	[*]	475	22,800	39,483	-16,683	123,808	13,377	93,748	....	....	....	-324,248	....	....	10,948	444,000
ELLSWORTH	[3]	572	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ELMORE	[*]	851	9,112	2,172	6,940	781	....	7,721	....	....	....	....	....	....	....	....
ELROSA	[0]	199	....	892	-892	....	....	-892	....	....	....	....	....	....	....	....
ELY		3,662	286,793	271,615	15,178	3,732	....	18,910	....	....	....	....	2,500	....	....	....
ELYSIAN	[*]	455	16,627	42,353	-25,726	898	....	-24,828	....	....	....	....	....	....	....	....
EMHONS	[0]	419	10,309	14,230	-3,921	256	....	-3,665	....	....	....	....	2,078	....	....	....
ERSKINE		522	42,710	17,408	25,302	4,674	3,439	26,537	....	257,472	13,526	....	357,808	315,000	3,439	99,212
EVANSVILLE	[0]	586	17,059	17,446	-387	28,900	609	27,904	10,899	....	....	....	756	....	609	10,000
EVELETH	[23][24]	4,544	75,559	177,790	-102,231	....	....	-102,231	....	....	....	....	....	....	....	....
EXCELSIOR		2,574	207,334	236,261	-28,927	15,858	5,666	-18,735	....	....	....	15,790	3,371	....	5,666	10,000
EYOTA	[3]	1,407	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FAIRFAX	[3]	1,392	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FAIRMONT		11,610	747,443	537,690	209,753	23,811	17,706	215,858	....	....	....	31,042	97,165	750,000	16,866	65,000
FALCON HEIGHTS		5,386	504,442	526,578	-22,136	71	....	-22,065	....	....	....	....	12,580	....	....	....
FARIBAULT		16,308	791,983	811,843	-19,860	46,699	44,745	-17,906	50,400	171,121	44,745	30,000	
FARMINGTON		5,350	439,468	412,427	27,041	27,041	19,426	3,244	

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NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
FELTON	(0)	205	1,540	1,625	-85	6,158	1,670	4,403	....	....	....	-3,038	....	....	1,670	3,465
FERGUS FALLS		12,446	983,743	1,108,725	-124,982	71,129	128,930	-182,783	....	....	....	3,696	153,623	....	128,930	55,000
FERTILE	(3)	831	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FINLAYSON	(3)	229	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FISHER	(0)	465	4,669	5,844	-1,175	3,880	....	2,705	....	....	....	....	....	....	....	....
FLENSBURG	(0)	232	3,941	3,377	564	....	....	564	....	....	....	....	....	....	....	....
FLOODWOOD	(0)	628	33,727	27,565	6,162	1,572	9	7,725	....	....	....	-1,488	169	....	....	....
FOLEY	(0)	1,736	44,667	31,351	13,316	1,323	2,500	12,139	....	....	....	....	....	....	....	....
FOREST LAKE	(3)	5,430	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FORESTON	(0)	302	8,648	5,987	2,661	415	1,571	1,505	....	....	....	-47,377	....	....	1,571	45,806
FOSTON	(3)	1,603	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FOUNTAIN	(*)	324	9,195	8,142	1,053	....	....	1,053	....	....	....	....	....	....	....	....
FRANKLIN (RENVILLE)		433	8,836	16,755	-7,919	....	....	-7,919	....	....	....	....	....	....	....	....
FRAZEE	(0)	1,219	66,537	82,376	-15,839	....	....	-15,839	....	....	....	....	....	....	....	....
FREEBORN	(0)	285	9,418	10,494	-1,076	372	....	-704	....	....	....	275,181	....	....	....	....
FREEPORT		513	12,463	6,315	6,148	2,576	....	8,724	....	....	....	3,500	6,428	....	....	....
FRIDLEY	(3)	29,336	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FULDA		1,294	18,870	23,265	-4,395	1,778	....	-2,617	....	....	....	....	....	....	....	....
GARFIELD	(0) [24]	260	3,404	3,096	308	....	....	308	....	....	....	....	....	....	....	....
GAYLORD	(0)	1,955	46,294	26,221	20,073	1,177	....	21,250	....	....	....	....	165	....	....	....
GEM LAKE	(0)	410	11,597	7,702	3,895	1,389	....	5,284	....	....	....	....	....	....	....	....
GENEVA	(0)	430	5,547	8,286	-2,739	19,974	10,100	7,135	....	....	....	....	....	....	10,100	11,000
GEORGETOWN	(0)	112	4,409	4,325	84	9,458	6,311	3,231	....	....	....	....	....	....	6,311	1,500
GHEAT	(0)	322	7,743	12,707	-4,964	11,742	7,250	-472	....	....	....	....	539	....	7,250	8,000
GIBBON	(0) [24]	809	10,695	4,570	6,125	....	....	6,125	....	....	....	....	....	....	....	....
GILBERT		2,105	110,768	218,975	-108,207	....	....	-108,207	....	....	....	-52,975	....	....	....	....
GILMAN	(0)	181	2,701	3,497	-796	1,091	....	295	....	....	....	....	....	....	....	....
GLENCOE		4,536	299,960	293,861	6,099	7,423	....	13,522	....	....	....	44	82,978	....	....	....
GLENVILLE	(0)	735	28,161	10,713	17,448	2,129	....	19,577	....	....	....	51,395	....	....	....	....
GLENWOOD		2,456	227,982	155,530	72,452	53,012	130,255	-4,791	....	....	....	....	9,837,552	....	130,255	....
GLYNDON		862	32,705	9,246	23,459	4,034	3,202	24,291	....	....	....	....	....	....	3,202	5,280
GOLDEN VALLEY	(3)	21,318	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CONVICK	(3)	301	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GOOD THUNDER	(*)	546	17,852	30,895	-13,043	210	....	-12,833	....	....	....	-23,000	....	....	....	....
GOODHUE	(0)	694	39,762	27,778	11,984	....	....	11,984	....	....	....	11,369	....	....	....	....
GOODRIDGE	(0)	140	3,349	4,800	-1,451	26,354	9,987	14,916	....	....	....	-2,329	2,097	....	9,987	4,000
GOODVIEW		2,791	149,522	128,038	21,484	4,261	....	25,745	....	....	....	....	472,721	....	....	....
GRACEVILLE	(3)	778	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GRANADA		357	13,250	25,370	-12,120	18,455	12,247	-5,912	....	....	....	....	....	....	12,247	10,000
GRAND MARAIS		1,500	241,831	198,328	43,503	2,381	21,934	23,950	....	....	....	....	....	....	21,934	....
GRAND MEADOW	(0) [15]	939	49,261	14,911	34,350	5,325	....	39,675	....	....	....	43,399	417	....	....	....
GRAND RAPIDS		8,194	372,816	362,422	10,394	....	....	10,394	....	....	....	....	18,290	....	....	....
GRANITE FALLS		3,235	195,393	162,635	32,758	21,204	58,136	-4,174	....	541,582	213,977	12,571	922,192	....	58,136	225,000
GRASSTON		122	2,758	7,501	-4,743	60	....	-4,683	....	....	....	-1,339	....	....	....	....
GREEN ISLE	(3)	325	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GREENFIELD	(0) [26]	1,545	20,388	16,911	3,477	....	....	3,477	....	....	....	....	....	....	....	....
GREENWALD	(0) [20]	233	....	....	....	....	....	....	....	....	....	....	142	....	....	....
GREENWOOD		656	39,423	53,703	-14,280	13,160	....	-1,120	....	....	....	....	....	....	....	....
GREY EAGLE		335	4,964	6,147	-1,183	1,017	-166	491	403	-300
GROVE CITY	(3)	578
GRYGLA	(3)	234

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			OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									OR -LOSS
HACKENSACK	[0]	269	23,271	20,806	2,465	76,495	42,199	36,761	.....	85,576	.....	78,164	725,000	25,807	1,319,177
HALLOCK		1,539	34,043	61,598	-27,555	-27,555	-4,000
HALSTAD		685	25,176	32,279	-7,103	-7,103
HAMBURG	[0]	489	7,860	3,167	4,693	7	501	4,199	116
HAMPTON	[0]	322	21,284	10,582	10,702	36,121	8,554	38,269	26,591	7,640	.....	.....	.....	8,554	35,000
HANCOCK		798	20,336	11,426	8,910	.....	.....	8,910	.....	.....	.....	4,960	.....	.....	.....
HANLEY FALLS		256	8,350	12,255	-3,905	357	.....	-3,548	.....	.....	-600	.....	.....	.....	.....
HANSKA	[0]	464	10,485	8,341	2,144	.....	.....	2,144	.....	.....	.....	2,103	.....	.....	.....
HARDWICK	[0]	264	3,718	906	2,812	10,419	2,300	10,931	.....	.....	.....	.....	.....	2,300	3,000
HARMONY	[*]	1,069	22,924	38,966	-16,042	708	111	-15,445	.....	.....	2,024	.....	.....	.....	.....
HARRIS	[0]	813	10,542	8,597	1,945	36,267	16,150	22,062	.....	.....	.....	6,438	.....	16,150	8,000
HARTLAND	[0]	295	6,012	3,200	2,812	21,796	14,750	9,858	.....	.....	.....	.....	.....	14,750	8,000
HASTINGS		14,493	622,412	655,017	-32,605	99,442	9,337	57,500	.....	.....	14,000	4,167	.....	9,337	40,000
HATFIELD	[0] [24]	77	1,188	223	965	319	.....	1,284	.....	.....	-1,410	.....	.....	.....	.....
HAWLEY	[0]	1,537	51,557	2,303	49,254	448	.....	49,702	.....	.....	30,000	.....	.....	.....	.....
HAYFIELD	[3]	1,283	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HAYWARD	[0]	293	10,200	10,949	-749	.....	.....	-749	.....	.....	.....	417	.....	.....	.....
HECTOR		1,136	67,099	70,245	-3,146	.....	328	-3,474	.....	.....	-5,540	.....	.....	328	.....
HENDERSON	[*]	738	27,224	24,975	2,249	358	.....	2,607	.....	.....	-5,000	12,938	.....	.....	.....
HENDRICKS	[0]	705	9,585	12,055	-2,470	.....	.....	-2,470	.....	.....	.....	.....	.....	.....	.....
HENDRUM	[0]	319	7,743	16,083	-8,340	684	.....	-7,656	.....	.....	.....	.....	.....	.....	.....
HENNING	[0]	824	23,065	21,250	1,815	73	.....	1,888	.....	.....	.....	5,952	.....	.....	.....
HERMAN	[*]	586	5,885	6,200	-315	10,673	.....	10,358	.....	.....	17,486	.....	.....	.....	.....
HERMANTOWN		6,810	89,639	95,720	-6,081	66,807	.....	60,726	.....	.....	-2,048	213,118	.....	.....	.....
HERON LAKE	[3]	755	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HEWITT	[0]	276	.....	.....	.....	502	.....	502	.....	.....	.....	.....	.....	.....	.....
HIBBING		18,723	646,385	615,139	31,246	22,110	.....	53,356	.....	.....	.....	169,945	.....	.....	.....
HILL CITY	[3]	463	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HILLS	[0]	603	6,738	3,341	3,397	21,392	.....	24,789	67	3,651	.....	.....	.....	.....	.....
HILLTOP		781	28,506	27,468	1,038	.....	.....	1,038	.....	.....	.....	.....	.....	.....	.....
HINCKLEY	[*]	972	107,843	28,079	79,764	21,994	59,262	42,496	.....	69,838	29,797	201,089	66,000	59,262	29,000
HITTERDAL	[3]	232	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HOFFMAN	[0]	683	14,433	18,088	-3,655	.....	.....	-3,655	.....	.....	-7,532	.....	.....	.....	.....
HOKAH	[0]	748	19,934	16,851	3,083	540	.....	3,623	.....	.....	.....	2,679	.....	.....	.....
HOLDINGFORD		640	9,155	14,042	-4,887	76	.....	-4,811	.....	.....	-2,420	.....	.....	.....	.....
HOLLAND	[0] [24]	201	9,479	6,592	2,887	1,748	.....	4,635	.....	.....	.....	.....	.....	.....	.....
HOLLANDALE	[0]	271	7,257	7,246	11	3,577	.....	3,588	.....	.....	.....	.....	.....	.....	.....
HOLLOWAY	[0]	124	2,207	2,052	155	3,325	1,268	2,212	2,551	.....	590	.....	.....	954	3,000
HOPKINS		14,850	983,297	1,014,439	-31,142	58,053	8,797	18,114	.....	.....	.....	4,286	.....	8,797	45,000
HOUSTON	[*]	1,128	36,000	46,810	-10,810	2,557	1,770	-10,023	.....	.....	.....	3,121	.....	.....	.....
HOWARD LAKE	[3]	1,265	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HOYT LAKES		2,383	85,861	133,514	-47,653	.....	.....	-47,653	.....	.....	7,066	.....	.....	.....	.....
HUGO		4,250	83,523	118,243	-34,720	16,897	102	-17,925	1,564	475	.....	.....	.....	102	1,907
HUTCHINSON		10,071	1,125,924	817,123	308,801	99,502	253,514	154,789	.....	1,897,103	.....	4,240,282	.....	253,514	100,000
INDEPENDENCE		2,770	27,412	69,777	-42,365	54,461	5,612	6,484	.....	.....	.....	490	125,000	3,678	125,000
INTERNATIONAL FALLS	[3]	7,836	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
INVER GROVE HEIGHTS		21,477	678,839	804,336	-125,497	26,381	8,277	-107,393	.....	.....	.....	35,217	.....	8,255	8,750
IONA	[0]	248	686	1,901	-1,215	221	.....	-994	.....	.....	.....	.....	.....	.....	.....
IRON JUNCTION	[0]	112	848	627	221	221	100	8,400	
IRONTON	[*]	596	24,252	8,997	15,255	239	15,494	
ISANTI	[3]	1,064	

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			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ISLE	(*)	553	23,699	21,713	1,986	....	....	1,986	....	....	....	....	....	....	....	....
IVANHOE	(3)	752	....	....	....	....	....	....	....	....	....	....	....	....	....	....
JACKSON		3,867	130,826	76,032	54,794	8,881	....	63,675	....	....	....	44,185	474,326	....	....	....
JAMESVILLE	(15) (23)	1,968	87,717	140,408	-52,691	4,388	380	-48,683	....	....	....	....	....	....	380	15,000
JASPER	(0)	645	18,198	15,335	2,863	150	....	3,013	....	....	....	....	....	....	....	....
JEFFERS	(0)	440	7,657	7,304	353	205	....	558	....	....	....	....	....	....	....	....
JORDAN		2,830	131,765	158,890	-27,125	70,684	116,287	-72,728	....	....	....	....	1,131	....	116,287	1,410,950
KANDIYOHI	(0)	528	22,627	26,150	-3,523	....	....	-3,523	....	....	....	....	....	....	....	....
KARLSTAD		957	24,981	34,017	-9,036	455	....	-8,581	....	....	....	3,000	357	....	....	....
KASOTA	(3)	725	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KASSON		3,227	155,761	244,838	-89,077	9,537	56,947	-136,487	....	....	....	....	29,283	....	56,947	40,000
KEEWATIN	(0) (24)	1,366	42,356	41,825	531	....	....	531	....	15,675	....	....	103,901	....	....	....
KELLIHER	(3)	334	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KENNEDY		332	10,745	10,318	2,427	....	....	2,427	....	....	....	....	....	....	....	....
KENSINGTON	(3)	320	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KENYON		1,544	76,476	57,062	19,414	2,977	....	22,391	....	....	....	1,500	....	....	....	....
KERKHOVEN	(*)	782	25,963	18,167	7,796	4,566	....	12,362	....	....	....	....	1,471	....	....	....
KETTLE RIVER		176	19,304	3,920	15,384	1,980	14,561	2,803	1,498	....	483	107,143	....	190,000	12,819	....
KIESTER	(0)	621	15,964	8,252	7,712	23,060	6,451	24,321	....	....	....	....	....	187,500	6,451	259,758
KILKENNY	(0) (18)	178	3,565	3,442	123	....	....	123	....	....	....	....	....	....	....	....
KIMBALL	(3)	642	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KINNEY	(0)	250	11,155	18,074	-6,919	....	....	-6,919	....	....	....	....	....	....	....	....
LA CRESCENT		4,084	216,484	92,230	124,254	9,118	....	133,372	....	....	....	....	51,672	....	....	....
LA PRAIRIE	(0) (24)	471	10,731	5,206	5,525	2,832	....	8,357	....	....	....	57,005	....	....	....	....
LAFAYETTE	(3)	530	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE BENTON	(3)	813	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE BRONSON	(0) (24)	295	7,771	9,759	-1,988	....	....	-1,988	....	....	....	....	....	....	....	....
LAKE CITY		4,361	147,164	143,420	3,744	11,495	....	15,239	....	....	....	....	16,367	....	....	....
LAKE CRYSTAL		2,088	139,607	137,363	2,244	-21,443	47,187	-23,500	....	....	....	-276,515	73,219	60,000	40,206	10,000
LAKE ELMO		6,189	5,825	6,141	-316	658	....	342	....	....	....	....	....	....	....	....
LAKE HENRY	(0)	103	....	2,003	-2,003	2,280	....	277	....	....	....	....	....	....	....	....
LAKE LILLIAN	(0)	304	5,875	2,809	3,066	2,186	....	5,252	....	....	....	....	....	....	....	....
LAKE PARK	(*)	715	73,564	23,158	50,406	27,385	52,704	25,087	9,405	365,288	72,492	-7,403	602,403	....	52,704	20,000
LAKE WILSON	(3)	331	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKEFIELD		1,814	135,907	27,357	108,550	14,216	220	122,546	....	....	....	10,000	....	....	....	....
LAKEVILLE		20,500	1,084,060	1,341,984	-257,924	62,807	585	-195,702	....	....	....	....	161,697	....	585	10,000
LAMBERTON		974	13,466	14,720	-1,254	78	....	-1,176	....	....	....	-5,000	....	....	....	....
LANESBORO	(6)	900	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAUDERDALE	(0)	2,307	129,277	116,083	13,194	5,101	....	18,295	....	....	....	....	....	....	....	....
LE CENTER		1,917	38,586	60,244	-21,658	26,460	3,242	1,560	13,991	....	8,009	....	239,145	....	....	....
LE SUEUR		3,686	356,797	169,931	186,866	54,208	144,390	96,684	....	410,220	....	....	1,099,619	....	144,391	45,000
LEROY		910	7,568	5,968	1,600	8,572	....	10,172	....	....	....	....	....	....	....	....
LESTER PRAIRIE	(0)	1,190	77,965	58,734	19,231	7,753	5,018	21,966	108	....	....	....	2,923	....	4,789	15,000
LEWISTON	(3)	1,243	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LEWISVILLE	(3)	243	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LEXINGTON		2,215	128,099	129,406	-1,307	7,855	....	6,548	....	....	....	14,250	....	....	....	....
LILYDALE	(0)	575	20,405	23,974	-3,569	....	....	-3,569	....	....	....	....	....	....	....	....
LINDSTROM	(0)	2,346	267,948	240,787	27,161	72,275	....	99,436	....	....	....	52,500	4,465	....	....	....
LINO LAKES		7,600	71,844	72,404	-560	7,319	....	6,759	....	....	....	....	....	....	....	....
LITCHFIELD		6,020	545,797	520,686	25,111	71,946	11,588	85,469	....	....	....	220,000	16,508	345,590	11,588	50,000
LITTLE CANADA		8,623	546,603	462,333	84,270	30,243	5,496	109,017	4,194	698	21,435	5,496	10,000

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			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
LITTLE FALLS		7,178	447,425	824,531	-377,106	13,911	-363,195	52,430	19,699	
LITTLEFORK	(0)	765	14,112	23,010	-8,898	7,761	996	-2,133	....	....	....	13,500	....	....	....	....
LONG BEACH	(0)	228	649	....	649	....	....	649	....	....	....	....	....	....	....	....
LONG LAKE	(+)	1,988	147,411	166,708	-19,297	24,200	....	4,903	....	....	....	....	....	....	....	....
LONG PRAIRIE		2,892	124,357	107,536	16,821	15,181	....	32,002	....	....	....	34,142	482	....	....	....
LONGVILLE		204	FAILED TO REPORT IN TIME FOR THIS PUBLICATION														
LONSDALE	(0)	1,319	39,789	19,861	19,928	24,160	6,950	37,138	15,480	....	....	....	83,430	....	6,950	18,000
LORETTO	(0)	345	12,338	15,003	-2,665	....	....	-2,665	....	....	....	....	....	....	....	....
LOWRY	(0)	275	8,885	16,627	-7,742	....	....	-7,742	....	29,430	....	-11,813	23,836	....	....	....
LUCAN	(0)	251	7,312	4,512	2,800	....	....	2,800	....	....	....	1,872	....	....	....	....
LUVERNE		4,514	331,054	213,630	117,424	140,351	137,607	120,168	65,991	....	31,894	39,066	73,024	....	137,607	55,000
LYLE	(3)	564	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LYND		304	6,937	25,357	-18,420	17,159	13,537	-14,798	9,216	....	4,812	....	25,632	....	13,537	1,000
MABEL	(0)	846	26,121	20,208	5,913	3,107	....	9,020	....	....	....	....	....	....	....	....
MADELIA		2,038	173,769	157,502	16,267	19,296	7,178	28,385	....	....	....	8,000	57,201	....	7,178	30,000
MADISON		2,172	83,466	82,551	915	2,519	....	3,434	....	....	....	....	400,000	....	....	....
MADISON LAKE		673	28,247	68,626	-40,379	1,924	....	-38,455	....	....	....	4,035	....	....	....	....
MAGNOLIA	(3)	229	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MAHONOMEN	(0)	1,285	35,283	17,206	18,077	....	8,240	9,837	....	....	....	....	....	....	8,240	6,215
MAHTOMEDI		4,650	280,376	237,845	42,531	12,280	....	54,811	....	....	....	....	531,093	....	....	....
MANKATO	(3)	29,779	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MANTORVILLE	(+)	791	39,507	28,740	10,767	....	....	10,767	....	....	....	....	....	....	....	....
MAPLE GROVE		35,882	1,601,314	1,706,464	-105,150	592,319	....	487,169	....	....	....	17,875	3,695,321	....	....	....
MAPLE LAKE	(0)	1,196	81,492	25,946	55,546	26,394	19,714	62,226	....	524,105	11,349	....	1,070,344	656,865	19,714	10,000
MAPLE PLAIN	(+)	1,803	156,188	95,696	60,492	....	5,692	54,800	....	....	....	....	....	....	5,692	....
MAPLETON		1,489	50,652	38,093	12,559	14,919	229	27,249	....	....	....	58,878	67,380	....	229	....
MAPLEVIEW	(3)	232	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MAPLEWOOD		29,305	2,208,027	2,117,745	90,282	197,217	321	287,178	....	....	....	5,050	5,624	....	....	....
MARBLE	(0)(15)	734	85,251	66,480	18,771	31,350	6,060	44,061	909	....	23,002	....	48,891	....	....	....
MARIETTA	(0) [24]	214	5,781	1,677	4,104	....	....	4,104	....	....	....	....	....	....	....	....
MARINE ON ST. CROIX	(0)	552	35,684	48,715	-13,031	38,126	....	25,095	....	....	....	-10,071	4,557	....	....	....
MARSHALL		11,851	1,206,684	997,323	209,361	168,555	22,728	355,188	....	....	....	....	494,541	....	22,728	50,000
MAYER	(0) [24]	396	11,836	4,780	7,056	....	....	7,056	....	....	....	....	....	....	....	....
MAYNARD	(0)	463	9,707	22,341	-12,634	7,688	1,106	-6,052	7,688	....	....	-8,500	....	....	....	....
HAZEPPA		712	55,403	33,077	22,326	80,361	44,263	58,424	....	213,493	5,166	-29,748	176,953	....	44,263	143,747
MC GREGOR	(0)	371	17,369	6,132	11,237	797	....	12,034	....	....	....	....	....	....	....	....
MC INTOSH	(3)	703	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MC KINLEY	(0)	155	5,065	4,567	498	....	....	498	....	....	....	....	....	....	....	....
MEADOWLANDS	(0)	93	5,808	6,862	-1,054	1,042	....	-12	....	....	....	1,375	....	....	....	....
MEDFORD	(3)	864	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MEDINA		3,035	134,726	78,424	56,302	....	....	56,302	....	....	....	....	....	....	....	....
MEIRE GROVE	(20)	133	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE		2,542	473,019	384,911	88,108	55,842	145,933	-1,983	....	....	....	....	144,969	....	145,933	120,000
MENAHGA		975	34,378	92,812	-58,434	5,098	....	-53,336	392	....	3,127	....	....	....	....	....
MENDOTA HEIGHTS		8,680	655,748	786,365	-130,617	77,068	....	-53,549	57,092	....	11,208	-31,000	806,447	....	....	....
MIDDLE RIVER	(0)	324	10,455	5,572	4,883	643	6,650	-1,124	571	....	....	-3,000	....	....	6,650	3,000
MILACA		2,062	78,446	55,961	22,485	22,916	21,846	23,555	....	....	....	....	200,602	....	21,313	....
MILAN	(+)	334	5,935	998	4,937	4,426	....	9,363	....	....	....	-6,000	....	....	....	....
MILLERVILLE	(0)	124	2,995	2,798	197	8,908	10,675	-1,570	....	....	....	....	....	....	10,675	50,000
MILROY	(0)	282	7,390	10,951	-3,561	....	....	-3,561	....	....	....	....	827	....	....	....
MILTONA		205	13,175	23,500	-10,325	5,350	107	-5,082	....	....	....	-11,309	6,660	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
MINNEAPOLIS		355,800	28,134,008	28,158,191	-24,183	580,772	459,731	96,858	....	....	....	-4,936	16,002,692	3,620,000	459,731	550,000
MINNEOTA	{3}	1,530	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MINNESOTA LAKE	{3}	711	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MINNETONKA	{3}	43,742	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MINNETONKA BEACH	{0}	596	45,443	31,384	14,059	....	....	14,059	....	....	....	14,059	....	....	....	....
MINNETRISTA		3,662	116,963	214,599	-97,636	....	....	-97,636	....	....	....	....	18,079	....	....	....
MONTEVIDEO	{3}	5,832	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MONTGOMERY		2,442	67,412	91,072	-23,660	....	....	-23,660	....	....	....	....	....	....	....	....
MONTICELLO		4,291	370,059	700,785	-330,726	5,001	1,680	-327,405	....	....	....	....	....	....	....	....
MONTROSE	{0}	979	24,678	52,910	-28,232	1,755	....	-26,477	....	....	....	51,870	....	....	....	....
MOORHEAD		30,737	1,474,967	1,979,711	-504,744	196,324	276,428	-584,848	....	....	....	83,603	531,893	....	276,017	125,000
MOOSE LAKE	{0}	1,352	66,747	36,429	30,318	....	2,989	27,329	....	....	....	....	....	....	2,989	10,000
MORA		2,805	217,130	194,244	22,886	12,353	....	35,239	....	....	....	-100,000	....	....	....	....
MORGAN	{*}	957	18,544	38,267	-19,723	3,901	....	-15,822	3,786	....	....	-2,500	1,039	....	....	....
MORRIS	{3}	5,499	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MORRISTOWN	{0}	663	33,536	22,369	11,167	698	....	11,865	....	....	....	14,933	3,436	....	....	....
MORTON		460	26,824	18,305	8,519	....	....	8,519	....	....	....	....	2,659	....	....	....
MORTLEY	{0}	467	23,576	15,888	7,688	115	....	7,803	....	....	....	18,000	3,000	....	....	....
MOUND		9,951	592,307	571,372	20,935	70,968	....	91,903	....	....	....	....	4,315	....	....	....
MOUNDS VIEW		13,025	664,837	950,751	-285,914	11,793	....	-274,121	....	....	....	....	102,468	....	....	....
MOUNTAIN IRON		3,751	128,828	175,958	-47,130	5,038	....	-42,092	....	....	....	....	....	....	....	....
MOUNTAIN LAKE		2,109	66,880	64,510	2,370	31,910	33	34,247	....	....	....	2,800	3,515	....	33	....
MURDOCK		330	6,634	15,254	-8,620	172	....	-8,448	....	....	....	....	....	....	....	....
NASHWAUK	{6}	1,345	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEVIS	{3}	373	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW AUBURN	{3}	339	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW BRIGHTON		23,343	1,214,661	1,086,869	127,792	878	31,542	97,128	....	....	....	57,000	107,875	....	24,210	100,000
NEW GERMANY	{0}	377	9,709	4,662	5,047	....	....	5,047	....	....	....	....	....	....	....	....
NEW HOPE	{3}	22,944	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW LONDON	{3}	913	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW MARKET	{0}	308	27,158	12,816	14,342	8,251	37,664	-15,071	....	41,460	78,837	....	110,208	....	36,556	....
NEW MUNICH	{0}	309	3,759	3,259	500	....	....	500	....	....	....	....	....	....	....	....
NEW PRAGUE		3,467	222,936	133,494	89,442	232,097	130,472	191,067	92,820	....	37,180	....	4,805,785	....	130,472	....
NEW RICHLAND		1,235	55,115	41,414	13,701	....	....	13,701	....	....	....	....	....	....	....	....
NEW ULM		13,498	1,029,750	895,899	133,851	157,750	7,015	284,586	....	....	....	60,872	264,904	....	6,943	100,000
NEW YORK HILLS		1,014	39,256	31,453	7,803	8,151	....	15,954	....	....	....	....	3,423	....	....	....
NEWFOLDEN	{0}	355	5,442	....	5,442	4,253	7,127	2,568	....	....	....	-3,285	....	....	7,127	6,000
NEWPORT		3,567	158,590	213,324	-54,734	5,673	....	-49,061	....	....	....	....	....	....	....	....
NICOLLET		720	18,091	25,239	-7,148	10,988	....	3,840	6,563	....	3,675	....	....	....	....	....
NIELSVILLE	{0}	102	6,080	1,117	4,963	....	....	4,963	....	....	....	....	....	....	....	....
NORTH BRANCH		1,784	149,314	85,785	63,529	....	....	63,529	....	....	....	....	58,815	....	....	....
NORTH HANKATO		10,252	586,870	505,832	81,038	28,090	30,064	79,064	....	....	....	....	294,946	....	30,064	41,250
NORTH OAKS	{23}{24}	3,205	17,155	13,794	3,361	....	....	3,361	....	....	....	....	....	....	....	....
NORTH ST. PAUL		12,350	649,255	659,620	-10,365	23,124	1,147	11,612	....	....	....	....	67,189	....	230	10,000
NORTFIELD		14,036	530,062	495,271	34,791	244,914	59,224	220,481	....	108,305	103,292	531,000	186,608	....	59,224	40,000
NORTHONE	{3}	284	....	....	....	....	....	....	....	....	....	....	....	....	....	....
NORTHROP	{0}	261	6,685	2,283	4,402	3,107	....	7,509	3,107	....	....	8,000	....	....	....	....
NORWOOD	{0}	1,359	136,568	114,489	22,079	71,676	57,760	35,995	....	....	....	....	....	....	37,721	40,000
OAK PARK HEIGHTS		3,751	170,896	162,963	7,933	25,059	5,114	27,878	....	....	....	....	3,871	....	5,114	7,500
OAKDALE		16,026	1,012,678	874,428	138,250	189,701	327,951	263	1,139
ODESSA	{3}	169

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			OPERATING			NONOPERATING						NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE										
ODIN	[0]	121	4,258	5,581	-1,323	....	185	-1,508	....	....	....	-650	....	....	185	1,208
OGEMA	[0]	223	2,928	7,621	-4,693	156	....	-4,537	....	....	....	....	....	....	....	....
OGILVIE	[*]	410	16,630	15,482	1,148	....	....	1,148	....	....	....	-10,000	....	....	....	....
OKABENA		218	6,356	16,419	-10,063	2,877	....	-7,186	1,856	....	1,021	....	....	....	....	....
OLIVIA		2,752	130,165	148,884	-18,719	14	30,748	-49,453	....	....	....	....	2,946	....	30,256	15,000
ONAMIA	[3]	652	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ORONO		7,284	402,337	452,319	-49,982	57,735	....	7,753	....	....	....	....	473,013	....	....	....
ORR	[0] [24]	241	18,592	17,103	1,489	....	....	1,489	....	....	....	....	....	....	....	....
ORTONVILLE		2,628	97,390	97,793	-403	48,989	....	48,586	48,989	....	....	23,954	1,633	....	....	....
OSAKIS	[3]	1,328	....	....	....	....	....	....	....	....	....	....	....	....	....	....
OSLO		363	8,222	22,486	-14,264	....	....	-14,264	....	....	....	....	....	....	....	....
OSSEO	[3]	2,707	....	....	....	....	....	....	....	....	....	....	....	....	....	....
OSTRANDER	[3]	287	....	....	....	....	....	....	....	....	....	....	....	....	....	....
OWATONNA		19,017	1,208,051	453,600	754,451	91,729	....	846,180	....	....	....	253,934	39,226	....	....	....
PARK RAPIDS	[*]	2,842	56,489	61,811	-5,322	....	....	-5,322	....	....	....	-4,000	....	....	....	....
PARKERS PRAIRIE		956	36,092	20,932	15,160	1,472	343	16,289	....	....	....	....	2,302	....	343	5,000
PAYNESVILLE	[0]	2,234	129,499	126,595	2,904	23,435	....	26,339	....	....	....	....	1,046	....	....	....
PELICAN RAPIDS	[0]	1,920	147,147	97,802	49,345	43,276	104,253	-11,632	....	391,920	97,543	10,838	1,270,298	2,170,000	104,253	2,170,000
PEMBERTON	[3]	206	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PEQUOT LAKES		866	49,425	98,351	-48,926	16,028	30,193	-63,091	....	18,751	50,084	....	1,430	....	30,193	548,000
PERHAM	[0] [24]	2,218	116,294	107,673	8,621	....	....	8,621	....	....	....	....	13,731	....	....	....
PERLEY	[0]	150	....	139	-139	872	....	733	....	....	....	37,031	....	....	....	....
PETERSON	[0]	282	11,513	17,667	-6,154	7,970	2,900	-1,084	....	....	....	....	....	....	2,900	4,000
PIERZ	[0]	1,082	32,253	30,893	1,360	3,452	470	4,342	133	....	....	....	1,632	....	470	20,000
PILLAGER	[3]	345	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PINE CITY		2,623	107,768	111,258	-3,490	47,371	25,838	18,043	3,038	....	....	....	....	....	25,838	50,000
PINE ISLAND		1,992	224,734	267,995	-43,261	13,710	9,500	-39,051	....	....	....	....	4,999	....	9,500	3,000
PINE RIVER	[*]	834	130	1,926	-1,796	4,364	2,350	218	54	....	....	....	....	....	2,350	25,000
PIPESTONE		4,574	344,939	121,631	223,308	64,327	45,279	242,356	28,389	1,286,997	375,750	4,000	2,415,708	825,000	44,756	106,600	
PLAINVIEW		2,555	192,577	159,720	32,857	14,340	....	47,197	....	....	....	....	2,659	....	....	....
PLATO	[0]	347	....	....	....	361	....	361	....	....	....	....	-578	....	....	....
PLUMMER	[3]	318	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PLYMOUTH		47,800	3,122,894	3,023,920	98,974	186,130	74,322	210,782	....	....	....	5,937	96,306	....	74,322	84,121
PORTER	[3]	199	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PRESTON		1,486	148,847	105,644	43,203	5,076	13,050	35,229	....	....	....	-69,267	9,397	....	13,050	10,000
PRINCETON	[15]	3,433	120,808	60,358	60,450	4,874	....	65,324	....	....	....	....	....	....	....	....
PRINSBURG	[0]	616	9,835	10,502	-667	11,479	....	10,812	4,838	....	2,190	....	2,011	....	....	....
PRIOR LAKE		10,640	444,289	598,531	-154,242	....	....	-154,242	....	....	....	....	....	....	....	....
PROCTOR		3,082	154,098	180,956	-26,858	65,061	....	38,203	....	....	....	....	2,689	....	....	....
RACINE		308	6,481	8,243	-1,762	3,132	1,307	63	....	....	....	....	....	....	1,307	2,770
RAMSEY		12,181	22,218	28,805	-6,587	1,315	....	-5,272	....	....	....	....	40,547	....	....	....
RANDALL	[3]	531	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RANIER	[3]	226	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAYMOND	[0]	717	17,400	14,094	3,306	55	....	3,361	....	....	....	....	....	....	....	....
RED LAKE FALLS	[3]	1,548	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RED WING		14,425	962,122	1,050,531	-88,409	19,705	7,864	-76,568	....	....	....	416,280	7,070	....	....	....
REDWOOD FALLS		5,259	152,382	134,511	17,871	184,831	302	202,400	7,573	....	2,439	5,000	158,193	....	302	....
REMER	[3]	409	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RENVILLE	[3]	1,472	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RICE	[*]	479	25,569	9,381	16,188	1,711	17,899	
RICHFIELD		36,760	1,181,383	1,114,320	67,063	164,776	231,839	30,905	36,255	

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			OPERATING			NONOPERATING			NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
RICHMOND	(0)	979	27,603	24,583	3,020	83,871	57,494	29,397	32,243	....	15,000	-17,050	193	....	50,909	20,000
RIVERTON	(0) [24]	123	1,591	2,199	-608	....	....	-608	....	....	....	....	....	....	....	....
ROBBINSDALE		14,588	717,943	603,101	114,842	124,486	....	239,328	....	....	....	130,000	63,997	....	....	....
ROCHESTER		64,797	4,501,998	5,979,771	-1,477,773	201,545	184,153	-1,460,381	94,582	....	21,703	116,045	927,493	....	154,709	295,000
ROCKFORD		2,633	92,977	108,836	-15,859	5,098	9,093	-19,854	....	....	....	....	2,188	....	8,969	4,885
ROGERS	(3)	716	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROLLINGSTONE	(*)	647	18,983	15,744	3,239	1,365	....	4,604	....	....	....	....	22,465	....	....	....
ROSE CREEK	(3)	383	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROSEAU		2,361	63,420	67,387	-3,967	21,754	3,620	14,167	....	....	....	-460	7,114	55,000	3,620	85,000
ROSEMOUNT	(3)	7,420	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROSEVILLE		34,785	1,874,955	2,034,336	-159,381	116,133	....	-43,248	....	....	....	....	220,307	....	....	....
ROTHSAY	(0) [24]	444	32,937	16,339	16,598	5,371	23,880	-1,911	....	....	....	-8,509	19,004	....	23,880	7,000
ROUND LAKE	(20)	499	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ROYALTON	(0)	670	18,929	12,002	6,927	108	....	7,035	....	....	....	....	....	....	....	....
RUSH CITY	(3)	1,309	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RUSHFORD (C)		1,552	63,414	78,329	-14,915	6,883	3,649	-11,681	....	....	....	....	....	....	3,649	25,000
RUSHMORE	(*)	394	9,180	9,238	-58	796	....	738	....	....	....	....	....	....	....	....
RUSSELL	(18)	406	29,813	34,504	-4,691	4,232	....	-459	....	....	4,080	-10,000	....	....	....	....
RUTHTON		312	6,168	20,186	-14,018	22,820	18,500	-9,698	....	....	....	....	....	....	18,500	11,000
SABIN	(0) [24]	390	10,315	52,192	-41,877	....	....	-41,877	....	....	....	....	....	....	....	....
SACRED HEART	(3)	614	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SANBORN		483	7,777	9,939	-2,162	218	....	-1,944	....	....	....	....	....	....	....	....
SANDSTONE	(0)	2,199	67,737	45,809	21,928	2,776	12,376	12,328	....	....	....	-220	1,500	....	....	....
SARTELL	(3)	4,320	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SAUK CENTRE		3,831	178,568	210,858	-32,290	9,086	....	-23,204	....	....	....	....	12,930	....	....	....
SAUK RAPIDS		6,755	347,366	274,257	73,109	105,068	25,833	152,344	....	....	....	5,000	797,917	800,000	25,833	4,050
SAVAGE		8,251	511,288	416,856	94,432	112,376	74,125	132,683	....	....	....	24,000	379,154	....	42,819	28,775
SCANLON	(3)	970	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SEBEKA	(0) [24]	676	24,556	13,245	11,311	....	4,021	7,290	....	....	....	3,987	....	....	4,021	100,855
SHAFER	(3)	250	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SHAKOPEE		11,733	1,272,658	1,085,148	187,510	108,924	9,055	287,379	....	....	....	....	600,718	....	9,055	10,000
SHELLY	(0)	224	6,870	4,313	2,557	2,090	....	4,647	....	....	....	....	....	....	....	....
SHERBURN		1,152	51,101	32,199	18,902	14,341	8,710	24,533	....	....	....	....	....	....	8,710	....
SHOREVIEW		23,898	1,266,674	1,254,918	11,756	264,510	....	276,266	....	....	....	105,000	80,762	....	....	....
SHOREWOOD		5,094	501,037	491,365	9,672	19,782	....	29,454	....	....	....	....	60,801	....	....	....
SILVER BAY	(3)	2,179	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SILVER LAKE		680	30,087	21,028	9,059	101,453	480	110,032	3,360	....	1,665	....	....	....	480	4,000
SLAYTON	(3)	2,444	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SLEEPY EYE		3,537	191,481	41,788	149,693	41,102	105,780	85,015	....	....	....	20,000	2,100	....	105,780	12,500
SOBIESKI	(0)	234	3,579	2,279	1,300	2,973	2,178	2,095	....	....	....	....	....	....	2,178	1,700
SOUTH HAVEN	(3)	206	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SOUTH INT'L FALLS	(*)	0	111,572	110,120	1,452	3,600	....	5,052	....	....	....	....	....	....	....	....
SOUTH ST. PAUL	(*)	20,361	1,625,147	1,590,283	34,864	51,643	....	86,507	....	....	....	46,166	....	....	....	....
SPICER	(3)	1,147	....	....	....	....	....	....	....	....	....	....	....	....	....	....
SPRING GROVE	(0)	1,366	41,052	49,767	-8,715	8,329	....	-386	....	....	....	....	....	....	....	....
SPRING LAKE PARK		6,881	303,943	285,965	17,978	11,793	....	29,771	....	....	....	....	....	....	....	....
SPRING PARK		1,584	171,191	167,434	3,757	44,227	14,702	33,282	....	....	....	....	36,157	....	....	....
SPRING VALLEY	(*)	2,649	171,302	146,131	25,171	1,192	....	26,363	....	....	....	43,579	5,317	....	....	....
SPRINGFIELD		2,279	104,445	51,321	53,124	31,272	2,051	82,345	....	552,160	....	....	1,198,647	....	....	....
ST. ANTHONY		8,245	508,273	442,572	65,701	14,904	80,605	99,825	210,000	
ST. BONIFACIUS	(0)	1,086	52,064	57,431	-5,367	3,075	-2,292	

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			OPERATING			NONOPERATING			NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
ST. CHARLES		2,455	285,932	246,852	39,080	13,579	11,350	41,309	....	....	....	10,800	975	....	11,350	....
ST. CLAIR		686	27,772	28,899	-1,127	23,406	9,050	13,229	8,797	....	6,261	....	....	....	9,050	10,000
ST. CLOUD	(3)	45,322	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. FRANCIS		1,938	65,393	78,624	-13,231	1,699	....	-11,532	....	....	....	9,313	....	....	....	....
ST. HILAIRE	(0)	286	7,729	7,199	530	....	....	530	....	....	....	....	....	....	....	....
ST. JAMES		4,228	270,209	405,185	-134,976	9,851	....	-125,125	....	....	....	....	32,792	....	....	....
ST. JOSEPH		3,251	105,472	138,289	-32,817	7,495	....	-25,322	....	....	....	....	2,509	....	....	....
ST. LEO	(0)	138	4,215	3,811	404	....	....	404	....	....	....	-1,000	....	....	....	....
ST. LOUIS PARK		43,700	2,753,373	2,931,855	-178,482	187,586	....	9,104	....	....	....	60,000	78,556	....	....	....
ST. MARTIN	(0)	269	2,643	2,483	160	5,131	....	5,291	1,200	....	....	67	4,778	....	....	....
ST. MICHAEL	(0) (24)	2,139	39,203	5,059	34,144	....	....	34,144	....	....	....	30,353	....	....	....	....
ST. PAUL		265,100	27,102,028	19,141,733	7,960,295	2,947,173	2,612,512	8,294,956	....	....	....	18,420,652	21,387,053	78,450,000	2,563,621	....
ST. PAUL PARK		4,915	175,538	175,707	-169	....	....	-169	....	....	....	....	20,082	....	....	....
ST. PETER		9,257	396,913	277,178	119,735	59,799	41,290	138,244	....	....	....	....	110,857	....	41,290	27,500
STACY	(*)	1,017	....	....	....	....	....	....	....	....	....	....	....	....	....	....
STAPLES	(23)(24)	2,781	106,024	86,785	19,239	....	....	19,239	....	....	....	....	....	....	....	....
STARBUCK	(0)	1,171	29,796	41,925	-12,129	1,948	....	-10,181	....	....	....	....	....	....	....	....
STEEN	(0)	159	2,934	2,594	340	....	....	340	....	....	....	....	....	....	....	....
STEPHEN	(0)	866	29,983	5,416	24,567	....	....	24,567	....	....	....	30,000	....	....	....	....
STEWART	(0)	553	26,830	6,094	20,736	23,800	27,445	17,091	....	246,434	....	-6,365	308,863	....	27,445	5,000
STEWARTVILLE		4,170	173,130	124,457	48,673	16,973	....	65,646	....	....	....	54,640	4,820	....	....	....
STILLWATER		13,485	913,061	1,008,757	-95,696	43,361	12,865	-65,200	....	....	....	17,151	64,535	....	12,865	50,000
STOCKTON		544	16,493	39,059	-22,566	3,560	....	-19,006	....	....	....	-4,500	2,040	....	....	....
SWANVILLE	(3)	293	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TACONITE	(0)	329	....	22,185	-22,185	70,811	....	48,626	....	....	....	....	....	....	....	....
TAUNTON	(3)	147	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TAYLORS FALLS	(3)	738	....	....	....	....	....	....	....	....	....	....	....	....	....	....
THIEF RIVER FALLS		8,057	310,748	304,507	6,241	23,402	22,352	7,291	....	....	....	....	13,673	....	22,352	33,333
THOMSON	(0)	131	6,133	3,937	2,196	10,272	4,650	7,818	6,950	....	....	785	....	....	4,650	3,000
TONKA BAY		1,479	117,677	128,677	-11,000	5,824	....	-5,176	....	....	....	-5,785	4,881	....	....	....
TOWER	(3)	514	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRACY	(3)	2,395	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRIMONT		675	46,747	78,550	-31,803	35,792	3,539	450	9,811	....	4,762	....	....	....	3,539	133,300
TROMHALD	(3)	84	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRUMAN		1,364	69,992	48,276	21,716	....	....	21,716	....	....	....	21,716	26,890	....	....	....
TWIN LAKES		185	9,958	23,436	-13,478	18,320	5,943	-1,101	13,042	....	....	....	....	....	5,943	232,000
TWIN VALLEY	(3)	876	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TWO HARBORS		3,719	266,893	414,461	-147,568	96,868	....	-50,700	42,365	....	40,446	....	3,694	....	....	....
TYLER		1,388	15,161	46,083	-30,922	....	....	-30,922	....	....	....	....	....	....	....	....
ULEN		524	35,604	19,546	16,058	6,623	....	22,681	3,278	....	1,302	....	51,285	....	....	....
UNDERWOOD	(0)	338	16,942	11,729	5,213	887	2,030	4,070	....	....	....	....	257	....	2,030	6,279
UPSALA	(*)	396	4,858	3,683	1,175	725	....	1,900	....	....	....	....	326	....	....	....
UTICA		240	4,295	6,018	-1,723	....	....	-1,723	....	....	....	....	....	....	....	....
VADNAIS HEIGHTS		9,720	545,125	507,026	38,099	46,853	132	84,820	....	....	....	....	1,545	....	....	....
VERGAS	(0)	329	8,714	7,484	1,230	9,242	3,271	7,201	....	....	....	....	643	....	3,271	6,829
VERMILLION	(0)	559	16,564	18,269	-1,705	6,289	1,278	3,306	....	....	....	....	....	....	1,278	5,000
VERDALE		507	14,503	17,163	-2,660	5,592	....	2,932	....	....	....	-10,000	....	....	....	....
VERNON CENTER		321	13,757	15,341	-1,584	....	....	-1,584	....	....	....	....	1,590	....	....	....
VESTA	(*)	319	5,590	9,553	-3,963	....	....	-3,963	....	....	....	....	....	....	....	....
VICTORIA	(*)	2,190	99,489	85,910	13,579	9,600	....	23,179	....	....	....	....	....	....	....	....
VIRGINIA	(23)(24)	9,562	642,455	376,031	266,424	....	....	266,424	....	....	....	....	....	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE			
			OPERATING			NONOPERATING						NET INCOME	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
WABASHA	[3]	2,438	....	....	....	....	....	....	....	....	....	....	....	....	....
WABASSO	[*]	709	32,674	26,626	6,048	....	....	6,048	....	....	....	....	....	....	....
WACONIA		3,354	256,977	207,212	49,765	41,454	....	91,219	....	....	77,000	841	....	....	....
WADENA		4,464	226,031	182,849	43,182	2,848	8,967	37,063	....	....	....	47,421	....	8,967	30,000
WAHKON	[0]	241	24,760	14,851	9,909	....	....	9,909	....	....	....	1,892	....	....	....
WAITE PARK		4,801	201,208	202,840	-1,632	61,996	....	60,364	....	....	....	....	....	....	....
WALDORF	[3]	240	....	....	....	....	....	....	....	....	....	....	....	....	....
WALKER	[0]	1,030	36,193	29,494	6,699	....	....	6,699	....	....	....	36,013	....	....	....
WALNUT GROVE		705	18,123	14,902	3,221	822	....	4,043	....	....	....	....	....	....	....
WALTHAM	[3]	170	....	....	....	....	....	....	....	....	....	....	....	....	....
WANAMINGO		837	73,684	93,586	-19,902	3,685	....	-16,217	....	....	-2,352	....	....	....	....
WANDA	[0] [24]	100	4,856	7,126	-2,270	....	....	-2,270	....	....	....	5,353	....	....	....
WARBA	[0]	118	1,622	728	894	....	....	894	....	....	....	....	....	....	....
WARREN	[23] [24]	2,081	25,452	11,826	13,626	....	....	13,626	....	....	....	....	....	....	....
WARROAD		1,981	109,440	56,747	52,693	71,712	21,771	102,634	....	....	88,000	2,211	....	21,771	30,000
WASECA		8,606	427,837	521,347	-93,510	17,396	....	13,772	....	....	....	84,379	....	13,567	25,000
WATERTOWN	[*]	2,188	63,993	59,932	4,061	19,385	7,795	15,651	....	....	....	....	....	7,795	15,000
WATERVILLE	[*]	1,757	54,572	58,559	-3,987	37,531	33,498	46	600	55,712	....	5,500	....	33,498	15,000
WATKINS	[0]	779	32,365	25,367	6,998	2,630	....	9,628	978	....	-1,452	15,518	....	....	....
WATSON		230	....	....	....	....	....	....	....	....	....	....	....	....	....
WAUBUN	[3]	389	....	....	....	....	....	....	....	....	....	....	....	....	....
WAVERLY	[0]	596	14,101	14,608	-507	6,717	456	5,754	5,765	....	....	20,435	....	456	5,000
WAYZATA		3,711	424,732	363,591	61,141	22,034	....	83,175	....	....	34,400	12,337	....	....	....
WELCOME	[23] [24]	797	12,297	33,984	-21,687	....	....	-21,687	....	....	....	....	....	....	....
WELLS		2,672	78,941	65,430	13,511	21,280	151	34,640	....	....	....	18,494	....	151	....	
WENDELL	[0] [24]	183	8,974	3,132	5,842	....	....	5,842	....	....	....	....	....	....	....
WEST CONCORD	[3]	759	....	....	....	....	....	....	....	....	....	....	....	....	....
WEST ST. PAUL		18,591	1,184,268	1,251,514	-67,246	62,996	217	-4,467	....	....	14,556	5,199	....	....	....
WESTBROOK	[0] [24]	915	15,315	12,014	3,301	....	....	3,301	....	....	....	....	....	....	....
WHEATON		1,912	34,283	61,075	-26,792	....	....	-26,792	....	....	....	....	....	....	....
WHITE BEAR LAKE		23,605	1,253,057	1,147,850	105,207	63,809	49,047	119,969	....	....	67,737	3,424	....	41,432	45,000
WILLERNIE		672	15,607	23,674	-8,067	2,056	....	-6,011	....	....	....	....	....	....	....
WILLIAMS	[3]	241	....	....	....	....	....	....	....	....	....	....	....	....	....
WILLMAR		17,307	867,597	1,328,118	-460,521	55,416	....	-405,105	....	....	75,000	61,909	....	90,285	80,000
WILLOW RIVER		310	....	....	....	....	....	....	....	....	....	....	....	....	....
WILMONT	[3]	374	....	....	....	....	....	....	....	....	....	....	....	....	....
WINDON		4,442	177,787	229,482	-51,695	62,286	10,134	457	33,476	11,524	....	42,578	....	10,134	50,000
WINGER	[3]	197	....	....	....	....	....	....	....	....	....	....	....	....	....
WINNEBAGO		1,703	82,612	92,375	-9,763	90,119	1,127	79,229	15,458	....	14,300	1,901,793	....	1,100	15,000
WINONA		24,995	785,493	769,443	16,050	17,724	76,224	-42,450	....	....	9,313	37,828	....	75,772	75,000
WINSTED		1,714	254,978	235,325	19,653	186,232	134,956	70,929	26,509	11,291	....	31,387	....	134,956	1,685,000
WINTHROP		1,324	79,285	119,585	-40,300	2,063	33,250	-71,487	....	....	....	736	....	33,250	14,000
WINTON	[0]	174	3,945	3,861	84	....	....	84	....	....	-307	3,314	....	....	....
WOLVERTON	[0]	135	7,545	16,487	-8,942	....	....	-8,942	....	....	....	....	....	....	....
WOOD LAKE	[3]	423	....	....	....	....	....	....	....	....	....	....	....	....	....
WOODBURY		18,500	656,749	912,672	-255,923	36,083	....	-219,840	....	....	....	247,542	....	....	....
WORTHINGTON		10,560	879,949	589,510	290,439	112,957	45,915	357,481	....	....	7,848	823,675	3,045,000	15,678	39,925
WRENSHALL	[3]	288	....	....	....	....	....	....	....	....	....	....	....	....	....
WYKOFF		462	24,187	66,722	-42,535	9,198	256	-33,593	36	....	....	751	....	....	....
WYOHING	[3]	2,066	....	....	....	....	....	....	....	....	....	....	....	....	....
YOUNG AMERICA		1,358	52,820	31,567	21,253	7,585	14,240	14,598	....	....	....	....	....	14,240	15,280

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
ZIMMERMAN	(3)	1,260	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ZUMBRO FALLS		192	14,382	35,502	-21,120	11,605	36,448	-45,963	.....	.....	.....	-10,428	.....	190,000	31,525	350,000
ZUMBROTA		2,376	199,711	455,568	-255,857	28,643	19,943	-247,157	.....	.....	.....	.....	32,905	.....	19,943	32,340
TOTAL		3,261,240	175,367,035	168,935,914	6,431,121	16,810,223	9,460,895	13,780,449	861,630	5,986,364	3,801,595	21,715,352	99,838,103	98,959,467	8,861,338	15,076,793

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1980

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ADA	[4]	1,983	684,044	639,307	44,737	34,812	....	79,549	....	....	....	85,830	72,655	....	....	....
ADRIAN	[0]	1,322	452,974	423,153	29,821	40,037	....	69,858	....	....	....	24,471	5,600	....	....	....
AITKIN	[*]	1,883	1,493,513	1,288,819	204,694	117,071	....	321,765	....	....	....	60,000	44,712	....	....	....
ALEXANDRIA		7,944	6,505,357	6,484,641	20,716	291,983	138,419	174,280	....	....	....	....	208,586	....	7,090	100,000
ALPHA	[0]	157	87,757	113,180	-25,423	1,217	....	-24,206	....	....	....	....	....	....	....	....
ALVARADO	[0]	357	185,306	122,771	62,535	5,239	....	67,774	....	....	....	98,050	....	....	....	....
ANOKA		16,408	8,952,462	8,391,026	561,436	246,147	67,275	740,308	....	....	....	1,106,896	790,400	....	33,959	....
ARLINGTON		1,865	871,664	717,059	154,605	4,603	4,586	154,622	....	....	....	....	9,088	....	4,586	15,000
AUSTIN	[4][9]	22,229	25,126,806	25,511,382	-384,576	744,354	10,600	349,178	....	....	....	....	978,238	....	10,600	....
BAGLEY		1,327	807,872	733,645	74,227	26,005	22,959	77,273	....	....	....	....	9,292	....	9,637	20,000
BARNESVILLE		2,044	717,544	590,916	126,628	1,978	26,049	102,557	....	....	....	60,000	23,436	....	26,050	68,440
BAUDETTE		1,159	706,036	610,211	95,825	66,072	4,710	157,187	....	....	....	....	1,916	....	....	2,265
BENSON		3,552	1,025,959	964,464	61,495	94,969	....	156,464	....	....	....	....	100,953	....	....	....
BIGELOW		251	143,512	95,637	47,875	24,744	....	72,619	....	....	....	100,000	8,660	....	....	....
BIWABIK		1,249	462,018	391,501	70,517	....	....	70,517	....	....	....	....	....	....	....	....
BLOOMING PRAIRIE		2,031	926,220	902,407	23,813	75,899	10,631	89,081	....	....	....	....	25,287	....	9,498	25,000
BLUE EARTH		4,163	2,654,066	2,381,206	272,860	81,003	3,748	350,115	....	....	....	....	439,351	....	21,962	100,000
BRAINERD		11,385	6,519,193	5,773,837	745,356	475,563	....	1,220,919	....	....	....	180,000	231,105	....	....	....
BRECKENRIDGE		4,004	1,248,337	996,226	252,111	78,847	....	330,958	....	....	....	172,000	126,949	....	....	....
BREWSTER		549	220,168	186,797	33,371	4,068	....	37,439	....	....	....	....	17,104	....	....	....
BROWNTON		663	247,484	247,399	85	11,249	....	11,334	....	....	....	....	....	....	....	....
BUFFALO		6,084	2,688,298	2,329,488	358,810	30,474	....	389,284	....	....	....	250,000	400,743	....	....	18,113
BUHL	[0]	988	336,955	253,164	83,791	....	....	83,791	....	....	....	....	5,188	....	....	....
CALEDONIA		2,739	1,048,049	859,018	189,031	77,051	778	265,304	....	....	....	25,000	33,884	....	778	....
CEYLON		496	205,110	165,811	39,299	6,786	17,131	28,954	....	....	....	....	....	....	17,131	5,000
CHASKA		10,478	5,713,333	4,456,365	1,256,968	193,667	154,645	1,295,990	....	....	....	560,934	1,243,196	....	154,645	110,000
DARWIN	[4] [6]	228	95,716	85,068	10,648	2,293	3,644	9,297	....	....	....	10,000	....	....	3,644	10,000
DELANO		2,647	1,119,851	1,003,194	116,657	82,238	104,213	94,682	....	....	....	3,848	294,737	....	104,213	50,000
DETROIT LAKES		7,059	4,681,374	4,099,138	582,236	401,164	69,807	913,593	....	....	....	335,000	398,462	....	....	....
DUNDEE	[0]	112	33,930	29,190	4,740	590	9	5,321	....	....	....	3,858	....	....	....	....
DUNNELL	[23] [24]	184	64,620	53,630	10,990	....	....	10,990	....	....	....	....	....	....	....	....
EAST GRAND FORKS		8,430	3,902,082	2,739,343	1,162,739	172,056	5,788	1,329,007	....	....	....	892,673	47,008	....	....	....
EITZEN	[0]	222	118,051	102,245	15,806	3,083	....	18,889	....	....	....	-5,000	2,625	....	....	....
ELBOW LAKE		1,269	761,991	626,604	135,387	29,802	75,089	90,100	....	....	....	....	....	....	75,089	60,000
ELK RIVER		9,701	3,784,044	3,401,586	382,458	151,438	122,007	411,889	....	....	....	72,000	408,059	....	37,110	45,000
ELY		3,662	1,605,769	1,411,349	194,420	44,941	29,691	209,670	....	....	....	....	2,500	....	24,600	25,000
FAIRFAX		1,392	494,582	441,602	52,980	12,345	....	65,325	....	....	....	....	40,361	....	....	....
FAIRMONT		11,610	10,592,000	9,241,052	1,350,948	511,121	576,273	1,285,796	....	....	....	417,455	366,685	....	494,711	335,000
FOSSTON		1,603	1,049,134	997,853	51,281	3,754	45,540	9,495	....	....	....	-4,000	20,127	....	45,540	30,000
GILBERT		2,105	561,539	504,085	57,454	23,258	9,162	71,550	....	....	....	52,975	....	....	....	....
GLENCOE		4,536	2,903,174	2,272,860	630,314	112,880	363,122	380,072	....	....	....	11,356	194,813	....	363,122	115,000
GRAND MARAIS		1,500	911,291	809,189	102,102	21,044	241	122,905	....	....	....	....	104,368	....	241	....
GRAND RAPIDS		8,194	6,058,112	5,018,701	1,039,411	265,145	9,759	1,294,797	....	....	....	....	452,057	....	....	....
GRANITE FALLS		3,235	1,331,603	996,549	335,054	41,832	48,903	327,983	....	....	....	143,822	140,743	....	48,903	125,000
GROVE CITY		578	272,237	212,243	59,994	36,604	....	96,598	....	....	....	95,979	3,214	....	....	....
HALSTAD		685	440,921	438,842	2,079	14,205	5,722	10,562	....	....	....	....	11,659	....	5,772	15,000
HARMONY		1,069	403,263	413,104	-9,841	1,383	....	-8,458	....	....	....	....	116,602	....	....	....
HASTINGS		14,493	1,038,307	602,780	435,527	23,572	469,465	-10,366	....	....	....	....	299,265	....	469,465	....
HAWLEY	[0]	1,537	672,161	592,556	79,605	14,424	13,925	80,104	....	....	....	50,000	8,040	....	13,925	15,000
HENNING	[0]	824	340,124	308,599	31,525	16,230	....	47,755	....	....	....	....	16,795	....	....	....
HIBBING		18,723	8,201,746	6,858,581	1,343,165	201,954	764,376	780,743	....	....	....	....	359,534	....	724,218	425,000

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									OR -LOSS
HUTCHINSON		10,071	8,783,101	7,864,437	918,664	371,266	287,154	1,002,776	....	....	....	200,000	945,810	....	199,973	410,000
JACKSON		3,867	1,353,927	1,152,471	201,456	89,426	73,403	217,479	....	....	....	110,000	20,148	....	73,403	50,000
JANESVILLE		1,968	543,334	509,718	33,616	21,879	8,232	47,263	....	....	....	....	5,125	....	8,232	20,000
KANDIYOHI	(0)	528	147,729	110,286	37,443	....	....	37,443	....	....	....	40,000	....	....	....	....
KASOTA	(+) (17)	725	191,034	178,463	12,571	....	....	12,571	....	....	....	....	....	....	....	....
KASSON		3,227	808,945	811,825	-2,880	43,082	1,513	38,689	....	....	....	....	25,896	....	1,513	....
KEEWATIN	(0) (4)	1,366	383,106	285,108	97,998	....	....	97,998	....	....	....	....	....	....	....	....
KENYON		1,544	687,654	665,776	21,878	25,393	28,066	19,205	....	....	....	....	51,534	....	....	....
LAKE CITY		4,361	4,178,197	4,209,020	-30,823	84,258	....	53,435	....	....	....	52,000	23,863	....	....	....
LAKE CRYSTAL		2,088	783,451	731,034	52,417	24,298	61,236	15,479	....	....	....	....	26,772	....	22,063	25,000
LAKE PARK		715	322,781	304,779	18,002	3,590	747	20,845	....	....	....	....	36,120	....	747	....
LAKEFIELD		1,814	531,210	438,835	92,375	54,553	3,043	143,885	....	....	....	17,000	8,211	....	....	....
LANESBORO	(4) (6)	900	365,702	336,586	29,116	21,555	13,211	37,460	....	....	....	12,000	7,992	....	13,211	16,034
LE SUEUR		3,686	3,319,734	3,061,486	258,248	179,898	42,494	395,652	....	....	....	150,000	77,980	....	42,494	20,000
LITCHFIELD	(4)	6,020	2,911,649	2,617,469	294,180	252,380	32,668	513,892	....	....	....	283,946	253,763	....	28,446	35,000
LIVERNE		4,514	1,896,904	1,593,328	303,576	89,006	3,814	388,768	....	....	....	194,517	250,257	....	....	....
MABEL	(0)	846	277,652	245,443	32,209	5,845	....	38,054	....	....	....	....	....	....	....	....
MADELIA		2,038	1,442,856	1,353,224	89,632	62,488	....	152,120	....	....	....	39,969	95,980	....	....	....
MADISON		2,172	900,930	833,395	67,535	85,215	....	152,750	....	....	....	310,267	11,100	....	....	....
MARSHALL		11,851	8,239,649	7,359,596	880,053	791,713	411,366	1,260,400	....	....	....	....	781,987	....	124,829	82,000
MELROSE		2,542	2,917,910	2,492,532	425,378	190,189	20,798	594,769	....	....	....	218,108	156,310	....	20,798	75,000
MOORHEAD		30,737	9,821,797	8,836,851	984,946	467,078	92,698	1,359,326	....	....	....	2,129,429	739,693	....	92,698	128,400
MOOSE LAKE		1,352	938,139	866,647	71,492	94,621	25,920	140,193	....	....	....	14,378	30,835	....	10,782	25,000
MORA		2,805	3,285,113	3,040,580	244,533	209,470	219,998	234,005	....	....	....	67,332	81,610	....	60,481	170,000
MOUNTAIN IRON		3,751	793,043	683,430	109,613	16,687	738	125,562	....	....	....	....	100,000	....	....	....
MOUNTAIN LAKE		2,109	956,549	730,744	225,805	68,934	30,113	264,626	....	....	....	36,196	37,709	....	30,113	41,481
NASHWAUK	(0)(4)(6)(17)	1,345	412,793	373,900	38,893	5,006	....	43,899	....	....	....	....	....	....	....	....
NEW PRAGUE		3,467	3,287,868	2,940,481	347,387	328,541	356,780	319,148	....	....	....	30,000	113,122	....	296,298	85,000
NEW ULM		13,498	8,801,164	8,305,160	496,004	73,894	22,075	547,823	....	....	....	422,251	1,010,892	....	22,075	....
NEWFOLDEN	(0)	355	157,929	124,154	33,775	3,147	1,266	35,656	....	....	....	3,285	....	....	....	....
NIELSVILLE	(0)	102	43,753	39,893	3,860	....	....	3,860	....	....	....	....	....	....	....	....
NORTH BRANCH		1,784	1,027,721	895,375	132,346	19,113	19,673	131,786	....	....	....	....	92,972	....	19,673	35,000
NORTH ST. PAUL		12,350	4,212,395	4,121,702	90,693	154,161	7,646	237,208	....	....	....	76,122	447,924	....	....	....
OLIVIA		2,752	1,059,575	701,661	357,914	37,040	35,032	359,922	....	....	....	226,000	159,183	....	32,096	....
ORTONVILLE		2,628	1,127,939	850,719	277,220	63,939	....	341,159	....	....	....	54,596	84,098	....	804	20,000
OWATONNA		19,017	12,081,998	12,082,426	-428	96,456	377,791	-281,763	....	....	....	....	505,157	....	....	....
PETEPSON	(0)	282	89,672	79,024	10,648	....	....	12,295	....	....	....	....	....	....	....	....
PIERZ	(0)	1,082	439,839	371,621	68,218	....	....	68,218	....	....	....	....	....	....	....	....
PRESTON		1,486	914,357	829,134	85,223	43,509	54,298	74,434	....	....	....	....	64,484	....	53,929	35,000
PRINCETON		3,433	2,361,088	2,229,274	131,814	94,229	10,339	215,704	....	....	....	36,000	64,020	....	10,339	105,000
PROCTOR		3,082	959,795	895,647	64,148	26,722	33,682	57,188	....	....	....	....	41,536	....	923	....
RANDALL	(0)	531	220,853	165,162	55,691	....	....	55,691	....	....	....	....	....	....	....	....
REDWOOD FALLS		5,259	2,312,583	2,021,908	290,675	446,858	173,073	564,460	....	....	....	60,000	562,886	....	164,251	125,000
ROCHESTER		64,797	49,776,133	45,532,791	4,243,342	1,188,319	3,677,183	1,754,478	....	....	....	....	6,252,458	....	23,826	....
ROSEAU		2,361	1,295,937	1,080,511	215,426	12,931	9,939	218,418	....	....	....	143,419	92,904	....	9,939	45,000
ROUND LAKE	(4)	499	482,370	403,820	78,550	13,040	....	91,590	....	....	....	55,100	....	....	....	....
RUSHFORD (C)		1,552	693,695	608,284	85,411	36,015	....	121,426	....	....	....	43,500	50,038	....	....	....
RUSHMORE	(+)	394	143,592	120,717	22,875	6,820	24	29,671	....	....	....	....	....	....	24	....
SAUK CENTRE		3,831	1,392,243	1,344,342	47,901	107,616	51,070	104,447	....	....	....	36,666	208,720	....	37,997	50,000
SHAKOPEE		11,733	5,554,093	4,882,145	671,948	156,498	49,660	778,786	....	....	....	374,027	178,697	....	5,739	....
SHELLY	(0)	224	102,041	70,010	32,031	9,857	7,600	34,288	....	....	....	....	....	....	7,600	10,000

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
SLEEPY EYE		3,537	1,835,704	1,590,680	245,024	87,127	92,327	239,824	....	....	....	....	185,183	....	....	....
SPRING GROVE	(0)	1,366	682,173	685,242	-3,069	17,402	....	14,333	....	....	....	....	3,195	....	....	....
SPRING VALLEY		2,649	1,270,836	1,215,398	55,438	85,703	39,619	101,522	....	....	....	18,644	83,078	....	39,619	45,000
SPRINGFIELD		2,279	1,205,898	967,464	238,434	75,397	37,363	276,468	....	....	....	....	53,069	....	5,164	30,000
ST. CHARLES		2,455	1,191,607	1,046,369	145,238	21,943	18,880	148,301	....	....	....	20,000	82,124	....	18,880	20,000
ST. CLOUD		45,322	1,138,119	108,499	1,029,620	17,537	1,003,431	43,726	....	....	....	70,000	4,036,840	....	1,003,431	....
ST. JAMES		4,228	1,725,102	1,544,293	180,809	66,960	....	247,769	....	....	....	....	55,676	....	1,754	....
ST. PETER		9,257	4,581,033	4,210,799	370,234	67,227	21,263	416,199	....	....	....	122,000	574,953	750,000	21,263	....
STAPLES		2,781	1,091,616	1,104,613	-12,997	48,961	1,966	33,998	....	....	....	....	16,641	....	....	....
STEPHEN	(0)	866	480,030	360,932	119,098	1,246	....	120,344	....	....	....	100,000	9,126	....	....	....
THIEF RIVER FALLS		8,057	3,801,789	3,418,212	383,577	320,319	173,514	530,382	....	....	30,428	450,000	361,168	....	....	....
TRUMAN		1,364	610,678	569,109	41,569	27,262	7,264	61,567	....	....	....	3,679	78,424	....	5,225	40,000
TWO HARBORS		3,719	1,256,949	1,104,432	152,517	86,006	11,083	227,440	....	....	....	....	58,683	....	10,833	15,000
TYLER		1,388	501,763	356,262	145,501	27,087	25,179	147,409	....	....	....	6,000	25,347	....	25,179	22,000
VIRGINIA		9,562	5,595,847	5,437,563	158,284	424,898	88,907	494,275	....	....	....	....	855,591	....	86,881	215,000
WADENA		4,464	1,867,137	1,550,712	316,425	88,674	2,406	402,693	....	....	....	170,000	91,560	....	2,406	95,000
WARREN		2,081	858,936	723,384	135,552	35,363	17,425	153,490	....	....	....	....	54,675	....	17,425	25,000
WARROAD		1,981	1,343,268	969,252	374,016	59,338	42,424	390,930	....	....	....	335,375	346,699	400,000	42,424	55,000
WASECA		8,606	3,664,544	3,677,378	-12,834	78,188	....	65,354	....	....	....	....	338,756	....	....	....
WELLS		2,672	1,635,213	1,568,605	66,608	58,888	5,823	119,673	....	....	....	35,000	19,808	....	5,823	35,000
WESTBROOK		915	368,068	291,134	76,934	34,043	....	110,977	....	....	....	24,000	57,700	....	....	....
WHALAN	(0) (24)	89	26,133	22,110	4,023	562	....	4,585	....	....	....	....	....	....	....	....
WILLMAR		17,307	9,068,753	7,258,652	1,810,101	513,352	635,939	1,687,514	....	....	....	519,503	1,048,252	....	620,895	610,245
WINDOM		4,442	1,554,838	1,278,456	276,382	224,254	....	500,636	....	....	....	195,245	58,178	....	....	....
WINTHROP		1,324	743,508	628,601	114,907	....	....	124	....	....	....	....	239,694	....	124	....
WORTHINGTON		10,560	6,049,893	5,745,764	304,129	147,595	15,024	436,700	....	....	....	101,972	689,091	....	3,299	60,000
TOTAL		631,620	331,350,616	298,706,212	32,644,404	13,714,708	11,662,571	34,696,541	0	0	30,428	12,410,673	31,185,294	1,150,000	6,032,410	4,588,978

TABLE 9
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM			DEBT SERVICE				
			OPERATING			NONOPERATING		NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ADA		1,983	1,664,000	1,848,435	-184,435	1,330	2,712	-185,817	....	....	....	....	25,043	....	2,712	9,690
ADRIAN		1,322	659,276	628,069	31,207	15,581	425	46,363	....	....	....	....	70,533	....	425	....
APPLETON		1,837	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARLINGTON	[14]	1,865	1,261,297	1,137,823	123,474	60,001	13,036	170,439	....	....	....	....	84,099	....	13,000	....
COOK	[11]	776	2,099,080	2,030,793	68,287	1,424	2,931	66,780	....	....	....	....	42,873	....	2,931	17,239
GAYLORD		1,955	651,246	862,875	-211,629	249,152	44,134	-6,611	....	....	....	....	....	....	....	....
GLENCOE	[11]	4,536	8,240,957	7,391,565	849,392	252,537	697,381	404,548	....	....	....	....	372,198	....	659,060	235,000
GRANITE FALLS	[11]	3,235	4,409,522	4,240,670	168,852	133,273	267,576	34,549	....	....	....	....	13,603	....	267,576	135,000
HERON LAKE		755	715,157	627,303	87,854	2,395	3,509	86,740	....	....	....	....	....	....	3,509	1,427
HUTCHINSON		10,071	9,050,033	8,214,366	835,667	139,716	....	975,383	....	....	....	....	509,033	....	15,672	125,000
JACKSON	[11]	3,867	1,372,294	1,601,081	-228,787	19,499	2,347	-211,635	....	....	....	-127,000	56,894	....	2,347	4,204
KARLSTAD		957	1,390,681	1,485,807	-95,126	....	64,791	-159,917	....	....	....	-75,000	25,314	805,000	64,791	1,123,968
LAKE CITY	[12]	4,361	2,511,729	2,162,817	348,912	224,342	5,275	567,979	....	....	....	....	155,422	....	4,758	12,042
LAKEFIELD		1,814	1,112,974	991,369	121,605	136,580	....	258,185	104,630	....	....	....	9,198	....	....	48,163
LJVERNE		4,514	2,958,831	2,536,242	422,589	110,171	....	532,760	....	....	....	....	289,287	....	....	....
MARSHALL	[11][14]	11,851	7,894,593	7,859,633	34,960	247,000	....	281,960	....	....	....	....	418,652	....	439,921	310,000
MELROSE	[13]	2,542	1,627,018	1,494,115	132,903	101,854	118,798	115,959	....	....	....	....	....	....	39,376	....
MOUNTAIN LAKE	[14]	2,109	1,200,360	1,128,767	71,593	24,942	8,113	88,422	....	....	....	....	30,897	....	6,691	....
NORTHFIELD	[11]	14,036	7,003,072	6,636,845	366,227	223,383	....	589,610	....	....	....	....	185,084	....	263,056	124,759
ORTONVILLE	[11]	2,628	3,399,658	3,282,697	116,961	15,198	....	132,159	....	....	....	192,531	95,949	....	99,720	25,000
PAYNESVILLE	[11] [14]	2,234	4,186,285	4,164,935	21,350	76,989	6,892	91,447	....	....	....	....	1,443,825	....	239,204	125,536
REDWOOD FALLS		5,259	2,780,468	2,710,324	70,144	78,648	....	148,792	....	....	....	....	202,248	....	....	....
RUSH CITY		1,309	1,490,522	1,463,114	27,408	19,056	....	46,464	....	....	....	....	40,351	....	....	10,000
SAUK CENTRE	[11]	3,831	2,970,959	3,198,403	-227,444	10,934	48,933	-265,443	....	....	....	....	281,271	1,600,000	48,933	64,296
SLEEPY EYE		3,537	1,813,949	1,736,914	77,035	30,282	29,379	77,938	....	....	....	-36,871	105,995	....	29,379	15,000
SPRINGFIELD		2,279	1,544,781	1,288,483	256,298	87,462	13,667	330,093	....	....	....	....	113,470	....	13,536	27,660
ST. PETER	[11]	9,257	4,685,268	4,631,109	54,159	42,706	127,379	-30,514	....	....	....	-50,000	53,039	....	108,585	152,259
TRACY	[13]	2,395	1,375,323	1,579,123	-203,800	113,805	....	-89,995	....	....	....	....	34,537	....	....	....
VIRGINIA		9,562	13,145,611	12,512,552	633,059	270,369	4,046	899,382	....	....	....	....	341,206	....	517,330	375,000
WACONIA		3,354	17,764,934	17,095,082	669,852	194,164	....	864,016	....	....	....	....	627,582	....	111,386	196,873
WHEATON		1,912	2,106,850	2,023,242	83,608	50,733	....	134,341	....	....	....	....	66,974	....	....	....
WILLMAR		17,307	24,755,437	23,866,154	889,283	225,614	....	1,114,897	....	....	....	....	1,319,503	....	716,532	674,021
WINDOM	[12]	4,442	1,567,048	1,840,180	-273,132	110,488	51,794	-214,438	....	....	....	....	39,597	....	....	....
WORTHINGTON	[11]	10,560	8,059,697	7,443,124	616,573	36,818	....	653,391	....	....	....	....	696,690	....	....	149,793
TOTAL		154,252	147,468,910	141,714,011	5,754,899	3,306,446	1,513,118	7,548,227	104,630	0	0	-96,340	7,750,367	2,405,000	3,670,430	3,961,930

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
ADA	(11)	1,983	....	....	....	....	....	....	....	....	....	....	....	....	....
ADAMS	(14)	779	1,148,963	1,128,913	20,050	26,166	50,791	-4,575	....	....	....	....	....	....	50,791	....
ADRIAN		1,322	694,956	652,255	42,701	13,117	....	55,818	....	....	....	....	....	....	....	....
APPLETON		1,837	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BELVIEW	(14)	414	1,064,818	1,074,976	-10,158	15,203	15,801	-10,756	....	....	....	....	32,630	....	15,801	25,000
CLARA CITY	(14)	1,530	1,303,812	1,176,609	127,203	11,318	3,913	134,608	....	....	....	....	28,116	....	3,913	40,000
CLARKFIELD	(14)	1,043	1,358,714	1,428,444	-69,730	74,367	3,315	1,322	....	....	....	22,363	63,480	....	132,140	25,000
COOK	(11)	776	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DASSEL	(14) (19)	1,112	1,146,110	1,197,217	-51,107	36,832	18,621	-32,896	....	....	....	....	17,700	215,000	18,621	380,000
ELLSWORTH	(14)	572	693,038	648,245	44,793	6,930	....	51,723	....	....	....	13,200	1,794	....	....	....
FERTILE	(14)	831	1,297,174	1,317,863	-20,689	7,233	12,705	-26,161	....	....	....	....	16,035	....	12,705	45,000
GAYLORD		1,955	1,258,247	1,123,913	134,334	....	....	134,334	....	....	....	....	....	....	....	....
GLENCOE	(11)	4,536	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GRAND MEADOW		939	967,467	958,063	9,404	96,744	146	106,002	....	....	....	....	3,485	....	146	15,000
GRANITE FALLS	(11)	3,235	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HAYFIELD	(14)	1,283	1,521,185	1,500,664	20,521	14,539	23,045	12,015	....	....	....	....	53,260	....	23,045	40,000
HERON LAKE	(19)	755	728,994	689,856	39,138	4,470	26,522	17,086	....	....	....	33,932	....	....	26,522	....
HUTCHINSON		10,071	2,143,952	2,266,517	-122,565	....	....	-122,565	....	....	....	....	18,037	....	....	....
JACKSON	(11)	3,867	....	....	....	....	....	....	....	....	....	....	....	....	....	....
JANESVILLE	(14)	1,968	873,693	878,627	-4,934	6,483	163	1,386	....	....	....	....	26,202	....	163	15,000
KARLSTAD		957	1,466,010	1,366,394	99,616	33,056	60,572	72,100	....	....	....	75,000	9,223	320,000	60,572	501,000
LAKE CITY	(14)(19)	4,361	2,178,124	2,251,457	-73,333	57,286	90,827	-106,874	....	....	....	....	14,370	....	97,017	65,000
LAKEFIELD		1,814	906,651	859,731	46,920	21,462	....	68,382	....	....	....	....	9,387	....	....	....
LAMBERTON	(14)	974	1,319,618	1,251,655	67,963	20,389	25,744	62,608	....	....	....	....	79,944	....	25,744	65,000
LITTLEFORK		765	1,230,214	1,266,856	-36,642	52,236	12,579	3,015	....	....	....	69,000	....	....	....	....
HABEL	(19)	846	1,277,833	1,258,402	19,431	29,466	8,287	40,610	....	....	....	14,400	13,088	....	8,287	7,500
HARSHALL	(11)	11,851	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE	(13)	2,542	1,379,358	1,356,822	22,536	32,758	15,869	39,425	....	....	....	....	....	....	11,286	....
MENAHGA	(14)	975	1,381,927	1,433,659	-51,732	27,750	17,663	-41,645	16,069	....	5,751	....	16,504	....	17,663	70,000
NEW RICHLAND		1,235	1,063,110	1,078,698	-15,588	30,114	24,371	-9,845	....	....	....	-11,036	36,188	....	24,371	45,000
NEW YORK HILLS		1,014	487,780	462,386	25,394	2,155	....	27,549	....	....	....	....	2,422	....	....	....
NORTHFIELD	(11)	14,036	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ORTONVILLE	(11)	2,628	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PAYNESVILLE	(11)	2,234	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PLAINVIEW	(14) (19)	2,555	1,326,912	1,297,551	29,361	18,025	29,414	17,972	7,189	....	....	....	4,577	....	29,414	....
RENVILLE	(14)	1,472	1,187,846	1,221,002	-33,156	12,387	11,955	-32,724	....	....	....	....	....	....	11,955	35,000
SAUK CENTRE	(11)	3,831	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PETER	(11)	9,257	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TRIMONT	(14)	675	719,392	745,912	-26,520	23,434	4,562	-7,648	20,382	....	....	....	8,421	....	4,562	15,000
ULEN	(14)	524	1,073,875	983,296	90,579	20,775	34,805	76,549	....	....	....	....	42,049	465,000	34,805	709,000
VIRGINIA		9,562	3,131,423	3,366,041	-234,618	....	....	-234,618	....	....	....	....	....	....	179,736	....
WABASHA	(14)	2,438	1,693,505	1,575,722	117,783	18,433	19,026	117,190	....	....	....	....	109,604	....	19,026	1,976
WORTHINGTON	(11)	10,560	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TOTAL		127,914	38,024,701	37,817,746	206,955	713,128	510,696	409,387	43,640	0	5,751	214,609	606,516	1,000,000	808,285	2,099,476

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEAT ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
BLUE EARTH		4,163	202,389	167,003	35,386	....	....	35,386	....	....	....	3,044	....	10,469	....
DULUTH		82,899	10,595,078	10,656,198	-61,120	8,554	2,024,728	-2,077,294	....	....	....	1,101,515	2,232,666	1,869,834	275,000
FAIRMONT		11,610	493,972	538,175	-44,203	15,511	312	-29,004	....	....	20,006	243,100	....	312	....
HIBBING		18,723	2,608,385	2,213,468	394,917	68,484	132,805	330,596	....	....	....	1,672,416	....	119,188	55,000
NEW ULM		13,498	604,169	721,612	-117,443	2,680	....	-114,763	....	....	32,466	23,223	....	....	....
SLEEPY EYE		3,537	222,483	223,635	-1,152	8,537	9,963	-2,578	....	....	....	24,640	....	....	....
SPRINGFIELD		2,279	78,233	69,629	8,604	13,598	....	22,202	....	....	....	....	....	....	....
VIRGINIA		9,562	3,161,294	3,125,892	35,402	195,793	173,418	57,777	....	....	....	5,658	....	164,385	590,000
WILLMAR		17,307	878,212	522,853	355,359	42,417	497,486	-99,710	....	....	50,683	213,455	....	472,823	....
TOTAL		163,578	18,844,215	18,238,465	605,750	355,574	2,838,712	-1,877,388	0	0	0	103,155	3,287,051	2,232,666	2,637,011	920,000

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ARGYLE		704	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
AUSTIN	(9)	22,229
CIRCLE PINES		4,846	992,729	873,246	119,483	11,882	3,722	127,643	....	....	....	53,893	....	2,521	25,000
DULUTH		82,899	9,110,235	6,499,475	2,610,760	301,853	496,382	2,416,231	....	....	182,429	1,693,905	....	476,338	830,000
HALLOCK		1,539	226,669	210,159	16,510	24,057	2,694	37,873	....	....	....	....	....	2,694	13,000
HAWLEY	(0)	1,537	274,586	216,673	57,913	8,039	2,260	63,692	....	....	50,000	....	....	2,260	15,000
HIBBING		18,723	2,073,580	1,615,512	458,068	55,206	10,978	502,296	....	....	....	77,207	....	....	....
HUTCHINSON		10,071	3,820,489	3,666,846	153,643	255,957	739	408,861	....	....	100,000	166,703	....	....	....
LAKE PARK	(*)	715	132,320	90,962	41,358	14,017	....	55,375	....	....	....	....	....	....	....
LINO LAKES		7,600	223,170	215,351	7,819	....	1,451	6,368	....	....	....	11,094	....	1,325	5,000
NEW ULM		13,498	3,844,476	4,083,032	-238,556	432,726	....	194,170	....	....	221,210	195,538	....	....	....
NEW YORK HILLS		1,014	305,375	268,160	37,215	1,348	....	38,563	....	....	5,000	....	....	....	....
OWATONNA		19,017	6,989,667	6,362,952	626,715	317,374	90,426	853,663	....	....	....	518,611	....	....	....
PERHAM	(0)	2,218	1,407,703	950,734	456,969	78,827	....	535,796	....	....	545,000	....	....	....	....
STEPHEN	(0)	866	155,147	103,302	51,845	287	....	52,132	....	....	60,000	....	....	....	....
TWO HARBORS		3,719	1,126,756	951,352	175,404	126,410	4,628	297,186	....	....	....	52,805	....	4,628	25,000
VIRGINIA		9,562	1,079,433	944,454	134,979	3,534	....	124,438	....	....	....	17,864	....	....	....
WARREN		2,081	406,671	279,636	127,035	14,256	....	141,291	....	....	40,000	19,705	....	....	....
WARROAD		1,981	442,512	291,974	150,538	800	4,600	146,738	....	....	124,000	25,521	....	4,600	20,000
TOTAL		204,819	32,611,518	27,623,820	4,987,698	1,646,573	631,955	6,002,316	0	0	0	1,327,639	2,832,846	0	494,366	933,000

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GARBAGE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
ADRIAN	(0)	1,322	27,774	28,020	-246	707	....	461	....	....	....	....	....	....	....	....
ALBERT LEA		18,241	498,691	326,494	172,197	25,324	....	197,521	....	....	....	100,852	....	....	....	....
ALPHA	(0) [24]	157	4,510	4,357	153	....	....	153	....	....	....	....	....	....	....	....
AMBOY	(*)	608	11,830	10,550	1,280	591	....	1,871	....	....	-1,934	....	....	....	....	....
ANOKA	(*)	16,408	525,993	534,363	-8,370	....	....	-8,370	....	....	....	....	....	....	....	....
APPLETON	(2)	1,837	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ARCO	(2)	102	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ARGYLE		704	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										....	....	....
ASHBY	(0)	530	15,740	14,345	1,395	....	....	1,395	....	....	....	....	....	....	....	....
AURORA		2,176	60,104	67,799	-7,695	....	....	-7,695	....	....	-11,139	....	....	....	....	....
BALATON		728	17,165	18,209	-1,044	475	....	-569	....	....	....	....	....	....	....	....
BAUDETTE	(*)	1,159	71,421	72,043	-622	....	....	-622	....	....	....	....	....	....	....	....
BEARDSLEY	(2)	361	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BEAVER CREEK	(2)	279	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BELLINGHAM	(0) [24]	262	8,402	7,296	1,106	....	....	1,106	....	....	....	....	....	....	....	....
BELTRAMI	(2)	119	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BELVIEW	(18)	414	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BEMIDJI		11,101	913,766	770,494	143,272	....	....	143,272	....	....	....	47,976	....	....	....	....
BENA		133	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										....	....	....
BENSON		3,552	151,966	101,266	50,700	....	....	50,700	....	....	....	....	....	....	....	....
BLAINE	(*)	36,258	814,288	824,455	-10,167	18,287	....	8,120	....	....	....	....	....	....	....	....
BORUP	(2)	128	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BRICELYN	(0) [24]	432	9,747	10,445	-698	....	....	-698	....	....	....	....	....	....	....	....
BROOTEN	(2)	631	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CHOKIO	(2)	540	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLARA CITY		1,530	45,179	40,892	4,287	....	....	4,287	....	....	....	....	....	....	....	....
CLARKS GROVE	(0) [24]	645	11,080	11,689	-609	....	....	-609	....	....	....	....	....	....	....	....
CLEVELAND	(18)	739	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CLIMAX		204	10,571	9,302	1,269	2,193	....	3,462	....	....	....	603	....	....	....	....
COLUMBIA HEIGHTS		19,170	641,852	551,932	89,920	....	....	89,920	....	....	55,935	2,453	....	....	....	....
COMFREY	(2)	504	....	....	....	....	....	....	....	....	....	....	....	....	....	....
COMSTOCK	(2)	110	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CORRELL	(0)	72	3,378	2,760	618	....	....	618	....	....	....	....	....	....	....	....
CYRUS	(0)	334	8,557	8,453	104	407	....	511	....	....	....	18	....	....	....	....
DANUBE	(0)	592	14,573	15,353	-780	....	....	-780	....	....	....	-743	....	....	....	....
DASSEL	(*)	1,112	39,823	39,974	-151	....	....	-151	....	....	....	....	....	....	....	....
DAWSON	(*)	1,968	55,910	50,290	5,620	930	....	6,550	....	....	....	....	....	....	....	....
DE GRAFF	(0)	154	5,801	7,550	-1,749	....	....	-1,749	....	....	....	....	....	....	....	....
DEEPHAVEN	(*)	3,741	195,424	200,589	-5,165	2,062	....	-3,103	....	....	....	....	....	....	....	....
DILWORTH		2,716	108,428	100,782	7,646	....	....	7,646	....	....	....	....	....	....	....	....
DUMONT	(0)	141	5,141	5,916	-775	....	....	-775	....	....	....	....	....	....	....	....
EITZEN	(0)	222	6,273	6,033	240	....	....	240	....	....	....	....	....	....	....	....
ELIZABETH		234	3,545	3,683	-138	....	....	-138	....	....	....	....	....	....	....	....
ELLSWORTH	(2)	572	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ELMORE	(*)	851	18,918	24,160	-5,242	1,475	....	-3,767	....	....	....	....	....	....	....	....
ELY		3,662	88,872	79,759	9,113	....	....	9,113	....	....	....	....	....	....	....	....
EXCELSIOR	(*)	2,574	62,056	61,870	186	....	....	186	....	....	1,650	....	....	....	....	....
FARMINGTON		5,350	307,018	303,083	3,935	....	....	3,935	....	....	....	24,997	....	....	....	....
FELTON	(0)	205	15,443	9,577	5,866	....	....	5,866	....	....	7,517	....	....	....	....	....
FERGUS FALLS		12,446	620,316	476,349	143,967	46,763	....	190,730	....	....	300,000	7,757	....	....	....	....
FIFTY LAKES		301	36,218	28,344	7,874	3,653	930	10,597	....	....	4,640	31,869	....	....	930	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GARBAGE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE		
			OPERATING			NONOPERATING						NET INCOME	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
FLORENCE	(0)	54	866	306	560	....	....	560	....	....	....	....	....	....	....	....
FRANKLIN (RENVILLE)	(*)	433	8,178	8,700	-522	....	....	-522	....	....	....	....	....	....	....	....
FROST	(0) [24]	253	5,257	5,844	-587	....	....	-587	....	....	....	....	....	....	....	....
FULDA	(*)	1,294	27,448	27,445	3	....	....	3	....	....	....	....	....	....	....	....
GARVIN	(2)	163	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GARY	(0)	212	7,255	7,018	237	270	....	507	270	....	....	....	409	....	....	....
GEORGETOWN	(0)	112	4,040	3,353	687	....	....	687	....	....	....	687	....	....	....	....
GIBBON	(0) [24]	809	13,846	16,632	-2,786	....	....	-2,786	....	....	....	....	....	....	....	....
GLENCOE	(*)	4,536	167,877	176,385	-8,508	173	....	-8,335	....	....	....	-5	1,841	....	....	....
GLENVILLE	(0)	735	17,179	15,532	1,647	....	....	1,647	....	....	....	-80	....	....	....	....
GLENWOOD	(*)	2,456	20,495	19,895	600	....	....	600	....	....	....	....	....	....	....	....
GOODHUE	(0)	694	24,369	24,621	-252	....	....	-252	....	....	....	....	....	....	....	....
GRACEVILLE	(2)	778	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GREEN ISLE	(2)	325	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GREENBUSH	(*)	847	31,102	30,295	807	....	....	807	....	....	....	....	....	....	....	....
GREY EAGLE	(*)	335	10,774	11,030	-256	....	....	-256	....	....	....	-850	....	....	....	....
HALSTAD	(*)	685	31,778	31,228	550	....	....	550	....	....	....	....	....	....	....	....
HAMBURG	(0)	489	12,868	13,198	-330	....	28	-358	....	....	....	....	....	....	....	....
HARMONY	(*)	1,069	40,283	40,425	-142	....	....	-142	....	....	....	....	....	....	....	....
HATFIELD	(0) [24]	77	1,271	1,172	99	....	....	99	....	....	....	....	....	....	....	....
HAWLEY	(0)	1,537	66,058	65,316	742	37	....	779	....	....	....	....	....	....	....	....
HECTOR	(*)	1,136	21,319	25,379	-4,060	....	226	-4,286	....	....	....	-11,260	....	....	226	....
HENDRUM	(0)	319	11,356	13,061	-1,705	....	....	-1,705	....	....	....	....	....	....	....	....
HERON LAKE	(2)	755	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HIBBING	(*)	18,723	494,297	490,740	3,557	15,192	1,123	17,626	7,806	....	5,199	....	67,218	....	1,123	11,736
HILL CITY	(2)	463	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HILLS	(0)	603	7,050	9,764	-2,714	....	....	-2,714	....	....	....	-2,714	....	....	....	....
HOFFMAN	(0)	683	14,433	18,088	-3,655	....	....	-3,655	....	....	....	....	....	....	....	....
HOLDINGFORD	(*)	640	17,410	17,812	-402	....	....	-402	....	....	....	-3,569	....	....	....	....
HOPKINS	(*)	14,850	409,117	317,955	91,162	2,800	31,270	62,692	....	....	....	....	7,747	....	13,320	....
HUTCHINSON	(*)	10,071	407,038	367,300	39,738	....	....	39,738	....	....	....	....	....	....	....	....
IRONTON	(*)	596	14,219	11,542	2,677	740	....	3,417	....	....	....	....	14,000	....	....	....
IVANHOE	(2)	752	....	....	....	....	....	....	....	....	....	....	....	....	....	....
JASPER	(0)	645	15,189	13,746	1,443	210	....	1,653	....	....	....	....	....	....	....	....
KARLSTAD	(*)	957	45,512	37,304	8,208	5,988	....	14,196	....	....	....	3,000	....	....	....	....
KASOTA	(17)	725	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KEEWATIN	(0) [24]	1,366	20,359	20,969	-610	....	....	-610	....	....	....	....	....	....	....	....
KENSINGTON	(2)	320	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KENT	(0)	120	2,940	3,672	-732	....	....	-732	....	....	....	....	....	....	....	....
KIESTER	(0)	621	18,403	17,588	815	....	....	815	....	....	....	....	....	....	....	....
KILKENNY	(18)	178	....	....	....	....	....	....	....	....	....	....	....	....	....	....
KINNEY	(0)	250	5,331	8,521	-3,190	....	....	-3,190	....	....	....	....	....	....	....	....
LAKE BENTON	(2)	813	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE CITY	(*)	4,361	111,670	112,915	-1,245	....	407	-1,652	....	....	....	....	....	....	407	....
LAMBERTON	(*)	974	18,420	18,018	402	....	....	402	....	....	....	....	....	....	....	....
LANESBORO	(*)	900	36,536	32,523	4,013	....	....	4,013	....	....	....	....	13,732	....	....	....
LE CENTER	(*)	1,917	28,730	36,852	-8,122	3,042	....	-5,080	....	....	....	....	....	....	....	....
LEWISVILLE	(2)	243	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LISHORE	(2)	259	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LITCHFIELD	(*)	6,020	309,887	287,530	22,357	5,941	354	27,944	....	....	....	10,954	....	....	354	5,000
LORETTO	(0)	345	8,389	7,896	493	....	....	493	....	....	....	....	....	....	....	....

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 13
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ANALYSIS OF GARBAGE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM			DEBT SERVICE				
			OPERATING			NONOPERATING		NET INCOME	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
LIVERNE		4,514	95,597	68,596	27,001	8,668	....	35,669	....	....	....	17,567	32,471	....	....
LYND	[2]	304	....	....	....	....	....	....	....	....	....	....	....	....	....
MADISON		2,172	95,968	95,644	324	6,526	....	6,850	....	....	....	....	....	....	....
MANKATO	[2]	29,779	....	....	....	....	....	....	....	....	....	....	....	....	....
MAPLETON	[*]	1,489	45,653	45,653	....	....	....	....	....	....	....	....	....	....	....
MARINE ON ST. CROIX	[0]	552	29,373	29,810	-437	....	....	-437	....	....	....	....	....	....	....
MC INTOSH	[2]	703	....	....	....	....	....	....	....	....	....	....	....	....	....
MIDDLE RIVER	[0]	324	8,799	8,962	-163	27	....	-136	....	....	....	....	....	....	....
MILAN	[*]	334	16,599	15,877	722	....	....	722	....	....	....	....	....	....	....
MINNESOTA LAKE		711	21,876	22,572	-696	65	....	-631	....	....	....	-3,663	....	....	....
MONTEVIDEO	[*]	5,832	266,659	257,469	9,190	....	....	9,190	....	....	....	7,500	....	....	....
MONTGOMERY	[*]	2,442	60,248	60,728	-480	....	....	-480	....	....	....	....	....	....	....
MONTROSE	[0]	979	14,698	17,680	-2,982	....	....	-2,982	....	....	....	....	....	....	....
MOORHEAD		30,737	1,561,446	1,281,572	279,874	47,626	....	327,500	....	....	....	80,455	21,904	....	....
MORTON		460	14,386	15,126	-740	260	....	-480	....	....	....	....	11,701	....	....
NASHWAUK	[17]	1,345	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW MARKET	[0]	308	8,729	8,159	570	....	....	570	....	....	....	....	....	....	....
NICOLLET	[*]	720	13,984	14,052	-68	....	....	-68	....	....	....	....	....	....	....
NIELSVILLE	[0]	102	5,378	4,104	1,274	....	....	1,274	....	....	....	....	....	....	....
NORCROSS	[2]	78	....	....	....	....	....	....	....	....	....	....	....	....	....
NORTH MANKATO		10,252	184,610	187,076	-2,466	8,119	....	5,653	....	....	....	....	....	....	....
NORTHFIELD		14,036	319,157	331,928	-12,771	6,608	....	-6,163	....	....	....	5,000	....	....	....
OGEMA	[0]	223	2,584	2,835	-251	....	....	-251	....	....	....	....	....	....	....
OKABENA	[2]	218	....	....	....	....	....	....	....	....	....	....	....	....	....
OKLEE	[2]	485	....	....	....	....	....	....	....	....	....	....	....	....	....
OLIVIA		2,752	109,114	96,854	12,260	19,474	369	31,365	....	....	....	....	28,663	....	....
ORTONVILLE	[*]	2,628	34,855	68,036	-33,181	....	....	-33,181	....	....	....	....	....	....	....
OSAKIS	[2]	1,328	....	....	....	....	....	....	....	....	....	....	....	....	....
OSSEO	[2]	2,707	....	....	....	....	....	....	....	....	....	....	....	....	....
PERLEY	[2]	150	....	....	....	....	....	....	....	....	....	....	....	....	....
PIPESTONE		4,574	135,515	109,154	26,361	....	....	26,361	....	....	....	34,311	43,456	....	....
PRINCETON		3,433	206,488	201,842	4,646	251	....	4,897	....	....	....	....	....	....	....
RANDALL	[0]	531	17,867	18,502	-635	....	....	-635	....	....	....	....	....	....	....
RED LAKE FALLS	[2]	1,548	....	....	....	....	....	....	....	....	....	....	....	....	....
ROBBINSDALE		14,588	433,592	498,333	-64,741	215,044	....	150,303	....	....	....	35,285	12,926	....	....
ROSEAU		2,361	139,665	111,164	28,501	4,931	....	33,432	....	....	....	....	805	....	....
RUSSELL	[18]	406	....	....	....	....	....	....	....	....	....	....	....	....	....
RUTHTON	[2]	312	....	....	....	....	....	....	....	....	....	....	....	....	....
SACRED HEART		614	26,038	30,802	-4,764	....	....	-4,764	....	....	....	-13,312	....	....	....
SANBORN	[*]	483	8,310	8,084	226	....	....	226	....	....	....	....	....	....	....
SHELLY	[0]	224	11,766	13,282	-1,516	2,090	....	574	....	....	....	....	....	....	....
SPICER	[2]	1,147	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. CLOUD		45,322	1,066,754	1,178,051	-111,297	2,086	3,075	-112,286	....	....	....	63,400	6,215	....	....
ST. JOSEPH	[*]	3,251	67,541	64,755	2,786	....	....	2,786	....	....	....	-13,725	....	....	....
ST. LEO	[0]	138	3,580	5,208	-1,628	....	....	-1,628	....	....	....	-1,500	....	....	....
ST. LOUIS PARK	[*]	43,700	1,322,074	1,317,541	4,533	96,794	....	101,327	....	....	....	52,000	....	....	....
STEPHEN	[0]	866	45,126	47,376	-2,250	....	....	-2,250	....	....	....	....	....	....	....
STILLWATER	[*]	13,485	557,486	567,667	-10,181	....	....	-10,181	....	....	....	-10,500	....	....	....
STRATHCONA	[0]	38	1,176	1,200	-24	....	....	-24	....	....	....	....	....	....	....
THIEF RIVER FALLS		8,057	290,615	291,276	-661	4,904	....	4,243	....	....	....	....	19,438	....	....
TONKA BAY		1,479	54,937	56,601	-1,664	733	....	-931	....	....	....	1,375	....	....	....

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION

TABLE 13
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NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
TRACY	(0)	2,395	62,531	61,852	679	5,165	6,297	-453	....	....	....	....	....	....	....	....
TWIN VALLEY	(0)	876	29,774	30,693	-919	....	....	-919	....	....	....	....	....	....	....	....
TYLER		1,388	49,601	63,317	-13,716	....	....	-13,716	....	....	....	....	....	....	....	....
ULEN	(*)	524	12,004	11,009	995	523	....	1,518	....	....	....	....	....	....	....	....
VESTA	(*)	319	8,646	8,628	18	....	....	18	....	....	....	....	....	....	....	....
VIKING	(2)	119	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WABASSO	(*)	709	19,346	18,635	711	....	....	711	....	....	....	....	....	....	....	....
WALDORF	(2)	240	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WALNUT GROVE	(*)	705	16,932	16,469	463	447	....	910	....	....	....	....	....	....	....	....
WALTERS	(0) (24)	92	2,624	2,626	-2	....	....	-2	....	....	....	....	....	....	....	....
WANDA	(0) (24)	100	3,075	1,984	1,091	....	....	1,091	....	....	....	....	....	....	....	....
WARREN		2,081	78,967	82,131	-3,164	2,272	....	-892	....	....	....	....	2,329	....	....	....
WATERVILLE	(*)	1,757	32,996	32,300	696	....	....	696	....	....	....	....	....	....	....	....
WATSON		230	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
WAUBUN	(0)	389	10,865	11,107	-242	....	....	-242	....	....	....	....	....	....	....	....
WAVERLY	(0)	596	15,110	20,059	-4,949	178	....	-4,771	178	....	....	....	....	....	....	....
WELLS		2,672	186,893	165,840	21,053	2,757	617	23,193	....	....	....	....	14,406	....	....	....
WHITE BEAR LAKE	(*)	23,605	864,678	826,584	38,094	52,563	....	90,657	....	....	....	....	....	....	....	....
WILLERNIE	(*)	672	14,917	14,626	291	....	....	291	....	....	....	....	....	....	....	....
WINTON	(0)	174	4,077	4,428	-351	....	....	-351	....	....	....	....	-334	....	....	....
WOLVERTON	(0)	135	5,030	4,920	110	....	....	110	....	....	....	....	....	....	....	....
WOOD LAKE	(2)	423	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WOODSTOCK	(0)	175	3,744	3,749	-5	....	....	55	....	....	....	....	-60	....	....	....
TOTAL		552,426	16,664,375	15,730,574	933,801	625,371	44,751	1,514,421	8,254	0	5,199	605,906	515,768	0	16,360	16,736

SEE EXPLANATIONS OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER SERVICE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ADA		1,983														
JOHN WIMMER CLINIC			8,667	16,449	-7,782	....	7,676	-15,458	....	....	....	....	....	....	7,676	4,000
ADAMS		779														
AMBULANCE	(15)(123)		7,771	9,215	-1,444	6,976	....	5,532	....	....	....	....	....	....	....	....
ADRIAN		1,322														
AMBULANCE			11,649	23,670	-12,021	3,430	....	-8,591	....	....	....	-8,000	563	....	....	....
ALBERT LEA		18,241														
PARKING			60,362	79,252	-18,890	8,141	....	-10,749	....	....	....	....	....	....	....	....
PORT AUTHORITY REAL ESTATE			163,664	117,283	46,381	18,371	....	64,752	....	....	....	....	903,999	....	....	....
ALEXANDRIA		7,944														
RUNESTONE COMM. CENTER			144,301	144,400	-99	4,516	14,482	-10,065	....	....	....	-32,811	24,061	....	14,482	20,000
ANOKA		16,408														
GOLF COURSE			434,853	408,575	26,278	2,492	15,276	13,494	....	....	....	25,000	58,843	....	10,951	5,000
SWIMMING POOL	(*)		....	....	....	17,296	11,423	5,873	....	....	....	....	....	....	11,423	40,000
APPLE VALLEY		32,122														
GOLF COURSE			537,982	541,303	-3,321	199,354	38,885	157,148	184,430	....	....	....	69,593	....	38,885	140,000
SPORTS FACILITY			157,522	230,150	-72,628	144,378	15,129	56,621	49,070	....	....	....	6,853	....	15,129	30,000
STORM DRAINAGE	(*)		185,341	811,106	-625,765	....	....	-625,765	....	....	....	150,000	....	....	....	....
ARCO		102														
CEMETERY	(*)		40	570	-530	733	....	203	....	....	....	....	....	....	....	....
AUSTIN		22,229														
ICE ARENA			110,623	302,932	-192,309	2,788	17,775	-207,296	....	....	....	-243,475	59,329	....	11,884	30,000
HRA			546,337	1,031,809	-485,472	531,768	174,983	-128,687	....	508,870	....	....	4,861	....	174,983	64,567
WASTE TRANSFER STATION			445,072	374,059	71,013	13,457	15,663	68,807	....	....	....	....	....	....	15,663	35,000
PORT AUTHORITY	(*)		165,683	56,869	108,814	22,711	67,962	63,563	11,357	....	3,819	....	....	1,700,000	67,962	....
BAGLEY		1,327														
CABLE TV			82,915	69,697	13,218	2,670	....	15,888	....	....	....	....	14,917	....	....	....
BARNESVILLE		2,044														
TELEPHONE			488,306	204,929	283,377	6,752	19,534	270,595	....	....	....	125,000	606,304	600,000	19,534	10,000
GOLF COURSE			29,018	27,563	1,455	750	....	2,205	....	....	....	....	....	....	....	....
BARNUM		442														
MUNICIPAL BUILDING	(*)		9,400	13,263	-3,863	590	....	-3,273	....	....	....	-4,770	....	....	....	....
BAUDETTE		1,159														
TOLL BRIDGE	(*) (21)		280,655	137,764	142,891	6,789	1,982	147,698	....	....	....	....	....	....	1,982	2,988
BECKER		766														
GOLF COURSE			263,986	310,926	-46,940	54,690	79,521	-71,771	....	....	....	-3,000	842,304	900,000	77,792	18,052
BELLE PLAINE		3,159														

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER SERVICE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
BELLE PLAINE AMBULANCE		3,159	66,059	67,117	-1,058	14,917	....	13,859	11,885	....	....	-46,107	46,107	....	....	....
BLACKDUCK AMBULANCE		763	42,136	55,378	-13,242	12,933	105	-414	....	....	....	....	30,920	....	105	....
GOLF COURSE			73,683	67,179	6,504	2,568	2,658	6,414	....	....	....	....	1,670	....	2,658	18,894
BLOOMING PRAIRIE AMBULANCE		2,031	24,830	31,214	-6,384	9,393	....	3,009	....	....	1,890	....	770	....	....	....
COMMUNITY BUILDING			1,872	3,842	-1,970	....	....	-1,970	....	....	....	....	1,900	....	....	....
BLOOMINGTON RECREATIONAL FACILITIES		85,299	1,592,400	1,399,391	193,009	107,983	....	300,992	....	....	....	....	268,858	....	....	....
STORM WATER			483,567	313,509	170,058	51,920	101,788	120,190	....	....	....	....	2,107,786	2,590,000	70,708	....
BLUE EARTH FITNESS CENTER		4,163	15,768	31,776	-16,008	....	1,389	-17,397	....	....	....	-4,180	24,887	....	1,389	....
BOYD CABLE TV		248	11,108	8,191	2,917	....	1,268	1,649	....	....	....	-4,566	182	....	1,268	11,534
RECREATION & PARK			4,892	8,272	-3,380	....	....	-3,380	....	....	....	-3,732	200	....	....	....
BROOKLYN CENTER GOLF COURSE		29,420	206,964	168,457	38,507	2,042	55,000	-14,451	....	....	....	....	1,805,594	....	55,000	....
BROOKLYN PARK COMMUNITY CENTER		53,842	511,181	644,748	-133,567	94,638	....	-38,929	....	....	....	....	37,992	....	....	....
GOLF COURSE			1,221,905	1,104,599	117,306	34,953	....	152,259	....	....	....	....	190,443	....	....	....
BROWERVILLE AMBULANCE		712	12,468	21,969	-9,501	2,743	....	-6,758	....	....	....	17,400	....	....	....	....
BUFFALO CIVIC CENTER		6,084	126,211	162,991	-36,780	17,695	21,982	-41,067	....	....	....	....	1,139	....	21,982	40,000
BURNSVILLE ICE ARENA		46,687	492,621	500,536	-7,915	158,893	298,088	-147,110	....	....	....	....	62,802	....	298,088	50,000
GOLF COURSE	(20)		....	....	....	....	....	....	....	....	....	....	925,000	925,000	....	....
CALUMET CABLE TV	(20)	404	....	....	....	....	....	....	....	....	....	-40,000	15,631	....	....	....
CANNON FALLS AMBULANCE		3,057	32,955	23,036	9,919	4,905	....	14,824	....	....	....	-5,000	8,568	....	....	....
CARLTON AMBULANCE		924	49,082	34,648	14,434	1,914	....	16,348	....	....	....	....	2,710	....	....	....
CEMETERY			7,050	1,930	5,120	1,948	....	7,068	....	....	....	4,000	....	....	....	....
CASS LAKE		933														

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER SERVICE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			OPERATING			NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
CASS LAKE CEMETERY	(0)	933	6,187	10,001	-3,814	8,509	20	4,675	4,871	....	....	....	528	....	20	....
CHASKA GOLF COURSE		10,478	107,472	77,004	30,468	4,323	....	34,791	....	....	20,000	11,673	....	....	....	....
CHISHOLM NURSING HOME RENTAL		5,219	188,000	35,847	152,153	4,967	102,502	54,618	....	....	....	5,211	....	102,502	85,000	....
CLARA CITY AMBULANCE		1,530	16,853	23,747	-6,894	19,243	....	12,349	....	....	....	2,526	....	....	....	....
CLARISSA NURSING HOME LEASE	(*)	642	....	....	....	101,168	71,251	29,917	....	....	....	....	....	....	71,251	70,000
CLIMAX GOLF COURSE		204	62,477	84,470	-21,993	568	5,353	-26,778	....	....	....	6,920	....	5,353	....	....
COOK AIRPORT	(*)	776	....	10,249	-10,249	2,125	....	-8,124	....	....	107,267	-1,000	145,511	....	....	....
COON RAPIDS GOLF COURSE		45,774	823,192	642,343	180,849	32,841	31,863	181,827	....	....	....	42,718	....	31,863	50,000	....
SWIMMING POOL	(*)		45,253	45,253	....	15,448	87	15,361	....	....	....	....	....	45,253	95,000	....
COSMOS FIRE		559	14,685	33,116	-18,431	11,595	....	-6,836	....	....	3,239	-6,055	....	....	....	....
COTTAGE GROVE STREET LIGHTS		21,800	175,436	150,394	25,042	13,709	8,355	30,396	....	....	....	....	....	8,355	35,000	....
CROSBY LIBRARY TRUST FUND	(*)	2,093	....	....	....	21,807	5,953	15,854	....	....	....	21,807	....	....	....	....
CROSSLAKE CABLE TV		1,020	151,052	118,166	32,886	14,218	38,650	8,454	....	....	....	22,797	....	38,290	....	....
TELEPHONE			659,405	474,845	184,560	111,322	72,511	223,371	....	....	....	117,148	765,884	....	20,621	45,536
CRYSTAL COMMUNITY CENTER		24,900	67,126	72,865	-5,739	....	....	-5,739	....	....	....	-21,070	....	....	....	....
DARFUR HALL		123	1,493	4,855	-3,362	5,017	....	1,655	....	....	4,992	-4,400	....	....	....	....
DASSEL APARTMENTS	(14) (19)	1,112	185,159	90,488	94,671	9,975	99,858	4,788	....	....	....	....	1,530	....	99,858	55,000
DEEPHAVEN MARINA		3,741	30,565	24,398	6,167	3,462	....	9,629	....	....	....	....	910	....	....	....
RECYCLING	(21)		....	....	....	....	....	....	....	....	....	....	....	....	....	....

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION

TABLE 14
PUBLIC SERVICE ENTERPRISES
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			OPERATING			NONOPERATING		NET INCOME				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
DODGE CENTER		1,824														
AMBULANCE			62,691	52,432	10,259	10,714	....	20,973	....	....	....	....	3,018	....	....	....
DULUTH		82,899														
AIRPORT			1,271,065	2,275,980	-1,004,915	163,269	5,672	-847,318	....	....	98,594	....	1,023,562	....	5,672	15,000
CONVENTION CENTER			2,121,525	2,679,188	-557,663	56,824	....	-500,839	....	....	....	-510,003	3,668,126	....	....	....
HOME ENERGY CONSERVATION			....	15,813	-15,813	476,740	744,384	-283,457	....	....	....	....	....	....	528,366	1,290,000
SPIRIT MOUNTAIN			1,739,174	1,788,477	-49,303	149,112	....	212,023	....	....	....	-329,650	468,528	....	212,023	190,000
TRANSIT			2,276,914	7,859,704	-5,582,790	3,582,267	....	-2,000,523	....	441,000	2,624,240	-870,867	364,082	....	....	....
EAGAN		42,556														
STREET LIGHTING	(*)		61,095	60,520	575	....	....	575	....	....	....	....	....	....	....	....
ECHO		284														
CEMETERY	(*)		140	327	-187	505	....	318	....	....	....	....	....	....	....	....
EDINA		46,095														
SWIMMING POOL			111,007	122,065	-11,058	4,508	....	-6,550	....	....	....	-4,952	1,243	....	....	....
ART CENTER			139,587	192,933	-53,346	42,393	....	-10,953	....	....	....	-4,876	8,137	....	....	....
GUN RANGE			34,736	35,326	-590	....	....	-590	....	....	....	....	2,250	....	....	....
RECREATION CENTER			428,628	471,141	-42,513	8,060	48,340	-82,793	....	....	....	-23,000	1,406,450	1,729,000	48,340	....
GOLF COURSE			1,241,809	960,552	281,257	2,231	112,842	170,646	....	....	....	....	767,930	741,000	112,842	50,000
EDINBOROUGH PARK			302,388	627,026	-324,638	89,305	....	-235,333	....	....	....	-197,000	999	....	....	....
FAIRFAX		1,392														
HRA			28,374	18,619	9,755	....	11,049	-1,294	....	....	....	....	8,897	....	11,049	3,947
FAIRMONT		11,610														
PARKING LOT			9,440	16,683	-7,243	....	1,560	-8,803	....	....	....	....	....	....	1,560	....
STORM SEWER	(*)		105,655	2,384	103,271	341	....	103,612	....	....	....	....	....	....	....	....
FALCON HEIGHTS		5,386														
STORM DRAINAGE			25,851	19,834	6,017	2,393	....	8,410	....	....	....	....	....	....	....	....
FARMINGTON		5,350														
ARENA			156,517	138,762	17,755	....	....	17,755	....	....	....	....	6,119	....	....	....
FERGUS FALLS		12,446														
REFUSE BURNER			885,942	911,389	-25,447	13,419	208,134	-220,162	....	....	....	-300,000	562,068	....	208,314	131,768
FOSSTON		1,603														
CABLE TV			63,438	60,653	2,785	1,011	....	3,796	....	....	....	20,000	1,926	....	....	....
FULDA		1,294														
AMBULANCE			16,090	31,647	-15,557	10,819	-4,738	14,606
GARY		212														
LAUNDROMAT	(0)		5,625	2,642	2,983	2,983
GAYLORD		1,955														

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			REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
GAYLORD		1,955													
CLINIC	[*]		232,578	242,080	-9,502	....	....	-9,502	....	....	....	....	....	....	....
GENEVA		430													
SWIMMING POOL	[0]		5,084	8,954	-3,870	....	....	-3,870	....	....	-4,000	....	....	....	....
GLENCOE		4,536													
AIRPORT			19,329	30,317	-10,988	930	175	-10,233	....	....	2,500	-10,000	....	....	175 3,860
GOLDEN VALLEY		21,318													
GOLF COURSE			967,123	866,536	100,587	59,884	20,615	139,856	....	....	....	361,386	....	20,615	47,938
MOTOR VEHICLE REGISTRATION			206,441	205,595	846	20,369	....	21,215	....	....	75,000	....	....	....	....
GRAND MARAIS		1,500													
RECREATION AREA	[*]		293,271	172,699	120,572	3,945	....	124,517	....	....	56,539	15,443	....	....	....
MARINA	[*]		35,200	22,271	12,929	....	....	12,929	....	....	21	....	....	....	....
SWIMMING POOL	[*]		67,434	106,919	-39,485	....	....	-39,485	....	....	-14,589	20,696	....	....	....
GOLF COURSE	[*]		61,341	59,217	2,124	....	....	2,124	....	....	192	26,028	....	....	....
GRAND MEADOW		939													
LIQUOR STORE RENTAL	[0]		....	....	....	14,400	7,833	6,567	....	....	....	....	....	....	....
GRAND RAPIDS		8,194													
GOLF COURSE			241,328	239,477	1,851	24,945	....	26,796	....	....	....	273,581	....	....	....
GRANITE FALLS		3,235													
MOTOR VEHICLE			31,317	30,248	1,069	1,732	....	2,801	....	....	....	....	....	....	....
CABLE TV			7,200	10,688	-3,488	137	....	-3,351	....	....	....	....	....	....	....
GRYGLA		234													
WATER TOWER	[0]		1,225	....	1,225	4,814	3,600	2,439	....	....	....	....	....	3,600	2,000
HALSTAD		685													
JOHN WIMMER HOMES			13,225	15,303	-2,078	....	....	-2,078	....	....	....	....	....	....	....
HARRIS		813													
CEMETERY	[0]		....	853	-853	1,421	534	34	....	....	....	....	....	....	....
HASTINGS		14,493													
ICE ARENA			145,438	175,051	-29,613	81,821	....	52,208	56,968	....	16,293	5,000	37,531	....	....
TRANSIT			40,669	149,220	-108,551	126,290	....	17,739	17,326	44,236	54,136	....	....	....	....
HAWLEY		1,537													
DEPUTY REGISTRAR	[0]		20,170	15,957	4,213	51	....	4,264	....	....	....	....	....	....	....
HECTOR		1,136													
SWIMMING POOL			20,909	37,740	-16,831	581	-17,412	-21,901	581
HENNING		824													
AMBULANCE	[0]		31,204	31,278	-74	1,045	971

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			OPERATING			NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
HOKAH		748														
SWIMMING POOL	(0)		5,075	12,073	-6,998	2,883	1,843	-5,958	....	....	....	-6,200	....	....	....	....
HOPKINS		14,850														
HOUSING AUTHORITY	(*)		152,732	143,519	9,213	12,372	....	21,585	....	....	....	....	....	....	....	....
HUTCHINSON		10,071														
MEDICAL OFFICE BUILDING			147,468	85,128	62,340	15,145	54,214	23,271	....	....	....	....	....	....	53,284	40,000
JACKSON		3,867														
AIRPORT			43,251	71,836	-28,585	1,776	....	-26,809	....	....	....	....	9,562	....	....	....
AMBULANCE			44,845	48,648	-3,803	14,683	819	10,061	....	....	....	....	....	....	....	....
CABLE TV			148,687	132,082	16,605	10,973	....	27,578	....	....	....	30,000	93,013	....	....	....
LAKE CITY		4,361														
MARINA			648,927	391,975	256,952	24,092	62,600	218,444	....	....	....	20,000	236,787	100,000	62,600	103,000
LAKE CRYSTAL		2,088														
CEMETERY	(*)		300	....	300	7,673	....	7,973	....	....	....	....	....	....	....	....
LAKE LILLIAN		304														
AMBULANCE	(0)		11,997	14,895	-2,898	2,115	....	-783	....	....	....	....	....	....	....	....
LAKEFIELD		1,814														
LIBRARY			1,058	4,308	-3,250	225	....	-3,025	....	....	....	-4,000	4,693	....	....	....
LITCHFIELD		6,020														
CIVIC CENTER			62,695	112,814	-50,119	11,424	5,535	-44,230	....	....	....	-33,000	650	....	5,535	5,000
LITTLE FALLS		7,178														
GOLF COURSE			227,841	211,716	16,125	....	2,048	14,077	....	....	....	1,435	15,785	....	959	10,000
MADELIA		2,038														
GOLF COURSE			107,953	113,058	-5,105	2,081	2,253	-5,277	....	....	....	-25,000	2,985	....	1,760	10,000
MADISON		2,172														
NURSING HOME RENTAL			147,847	90,549	57,298	49,220	60,864	45,654	....	....	....	....	....	....	60,864	85,000
GROWTH & DEVELOPMENT	(*)		....	91,951	-91,951	28,947	....	-63,004	....	....	....	-200,000	....	....	....	....
MANKATO		29,779														
ECONOMIC DEVELOPMENT			92,498	280,003	-187,505	456,557	....	269,052	....	....	....	-892,466	463,755	....	....	....
LOW RENT HOUSING			254,549	329,960	-75,411	72,987	....	-2,424	....	....	....	....	1,357,163	....	....	42,123
MASS TRANSIT			139,578	716,062	-576,484	577,516	....	1,032	174,617	....	402,850	....	19,165	....	....	....
PARKING			537,214	696,506	-159,292	217,301	12,619	45,390	....	....	....	....	5,399	....	9,122	....
SECTION 8 HOUSING			394,546	386,404	8,142	2,220	....	10,362	....	....	....	....	....	....	....	60,000
MAPLE LAKE		1,196														
AIRPORT	(0)		10,997	14,672	-3,675	12,642	8,967	12,376
MAPLETON		1,489														

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			OPERATING			NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
MAPLETON		1,489														
NURSING HOME RENTAL	(*)		....	....	....	29,705	27,379	2,326	....	....	....	....	....	....	27,379	35,000
MAPLEVIEW		232														
MUNICIPAL BUILDING	(0) (15)		11,956	3,437	8,519	4,019	....	12,538	....	....	....	10,926	....	....	....	....
MARBLE		734														
CABLE TV	(0)		33,651	27,039	6,612	3,302	....	9,914	....	....	....	....	3,501	....	....	....
MELROSE		2,542														
AMBULANCE	(0)		78,388	57,903	20,485	4,951	....	25,436	....	....	....	....	....	....	....	....
PARK VIEW CENTER	(13)		97,202	128,788	-31,586	32,671	252,671	-251,586	....	....	....	....	76,127	....	120,010	65,000
MENDOTA HEIGHTS		8,680														
ENGINEERING			370,341	306,504	63,837	6,850	....	70,687	....	....	....	5,100	....	....	....	....
MENTOR		206														
GILES HOUSING	(0) (24)		6,701	5,777	924	1,667	....	2,591	....	....	....	....	....	....	....	....
MILTONA		205														
FIRE			18,000	26,624	-8,624	3,715	....	-4,909	....	....	....	....	5,474	....	....	....
MINNEAPOLIS		355,800														
CONVENTION CENTER			962,627	2,599,418	-1,636,791	33,992,528	18,128,227	14,227,510	24,046,633	....	....	6,127,403	62,235,091	....	9,917,635	3,279,787
MUNICIPAL PARKING			15,292,320	10,859,636	4,432,684	1,039,075	1,642,559	3,829,200	....	....	....	7,858,044	5,922,705	8,425,000	1,637,772	1,522,500
MUNICIPAL MARKET			23,749	13,441	10,308	....	....	10,308	....	....	....	....	....	....	....	....
PARK & RECREATION			6,985,023	5,981,124	1,003,899	1,717,708	1,841,470	880,137	....	....	....	65,000	735,560	....	9,283	25,000
MCDA			14,148,791	14,997,237	-848,446	1,194,463	....	346,017	328,090	....	274,107	-1,165,509	....	13,415,000	11,386,524	10,627,482
RIVER TERMINAL			582,114	320,303	261,811	8,946	319,197	-48,440	....	....	....	....	380,052	....	319,197	175,000
MINNESOTA LAKE		711														
LIQUOR STORE RENTAL			9,600	10,360	-760	827	....	67	....	....	....	....	....	....	....	....
HINNETONKA		43,742														
ICE ARENA			444,082	409,807	34,275	38,865	38,440	34,700	....	....	....	....	6,836	....	37,939	75,000
MOORHEAD		30,737														
FORESTRY			129,247	112,068	17,179	24,193	13,473	27,899	....	....	....	7,672	7,910	....	....	....
PEST CONTROL			70,422	60,491	9,931	10,316	....	20,247	....	....	....	4,037	....	....	....	....
SEWER MAINTENANCE			342,140	358,262	-16,122	47,042	1,345	29,575	....	....	....	19,459	57,893	....	....	....
NEW BRIGHTON		23,343														
GOLF COURSE			209,110	139,575	69,535	3,965	13,941	59,559	....	....	....	-5,000	1,800	....	13,941	22,169
NEW HOPE		22,944														
GOLF COURSE			251,598	223,901	27,697	7,412	4,084	31,025	....	....	....	....	13,609	....	4,084	....
ICE ARENA			239,061	330,718	-91,657	....	....	-91,657	....	....	....	-7,441	....	....	....	....
NEW PRAGUE		3,467														
AMBULANCE			60,018	76,988	-16,970	14,786	2,006	-4,190	10,112	4,063	6,159	2,006	11,494

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			OPERATING			NONOPERATING		NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
NEW YORK HILLS CLINIC		1,014	15,286	9,941	5,345	....	....	5,345	....	....	....	5,000	12,750	....	....	....
NORTH ST. PAUL AMBULANCE		12,350	40,810	29,595	11,215	11,055	10,014	12,256	....	....	....	....	9,805	....	....	....
NORTHFIELD ARENA FACILITY		14,036	137,371	171,938	-34,567	53,672	43,991	-24,886	....	....	....	-45,000	5,229	....	43,991	18,000
STORM WATER DRAINAGE			193,904	20,467	173,437	12,267	1,035	184,669	....	....	....	16,890	....	....	1,035	....
NORTHOME LAUNDROMAT		284	6,720	6,838	-118	....	....	-118	....	....	....	....	....	....	....	....
OAKDALE AMBULANCE		16,026	34,318	32,409	1,909	....	....	1,909	....	....	....	....	....	....	....	....
ORONO GOLF COURSE		7,284	88,867	103,526	-14,659	....	432	-15,091	....	....	....	....	9,262	....	432	....
ORR AIRPORT		241	46,445	89,440	-42,995	42,168	....	-827	....	....	....	....	....	....	....	....
ORTONVILLE AIRPORT		2,628	14,041	34,903	-20,862	4,740	....	-16,122	....	....	4,740	-5,000	7,750	....	....	....
GOLF COURSE			116,837	104,217	12,620	....	....	12,620	....	....	....	....	17,088	....	....	....
PARKERS PRAIRIE AMBULANCE		956	39,438	23,208	16,230	....	9,436	6,794	....	....	....	....	18,750	....	....	....
PIERZ GOLF COURSE	(0)	1,082	104,827	56,162	48,665	1,028	....	49,693	....	....	....	....	12,252	....	....	....
PINE ISLAND CEMETERY		1,992	10,512	33,115	-22,603	9,934	....	-12,669	....	....	....	....	....	....	....	....
DEPUTY REGISTRAR	(*)		24,743	21,950	2,793	3,729	....	6,522	....	....	....	....	....	....	....	....
PRESTON EMERGENCY SERVICE		1,486	21,433	25,848	-4,415	1,973	....	-2,442	....	....	....	-4,000	2,270	....	....	....
FIRE EQUIPMENT	(*)		15,601	60	15,541	1,031	....	16,572	....	....	....	6,459	....	....	....	....
PRINCETON AIRPORT		3,433	13,342	31,266	-17,924	6,894	6,660	-17,690	....	....	....	-7,795	....	....	6,660	....
RAYMOND AMBULANCE	(0)	717	7,512	6,917	595	7,046	....	7,641	4,252	....	....	....	....	....	....	....
RED WING AUDITORIUM		14,425	292,080	324,982	-32,902	5,518	97,273	-124,657	....	....	....	-3,228,600	3,187,294	....	....	....
HOSPITAL RENTAL			10,064	32,590	-22,526	3,365	....	-19,161	....	....	....	-16,887	771	....	....	....
SEWER REPLACEMENT	(*)		12	-12	53,025	53,013	-90,688

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

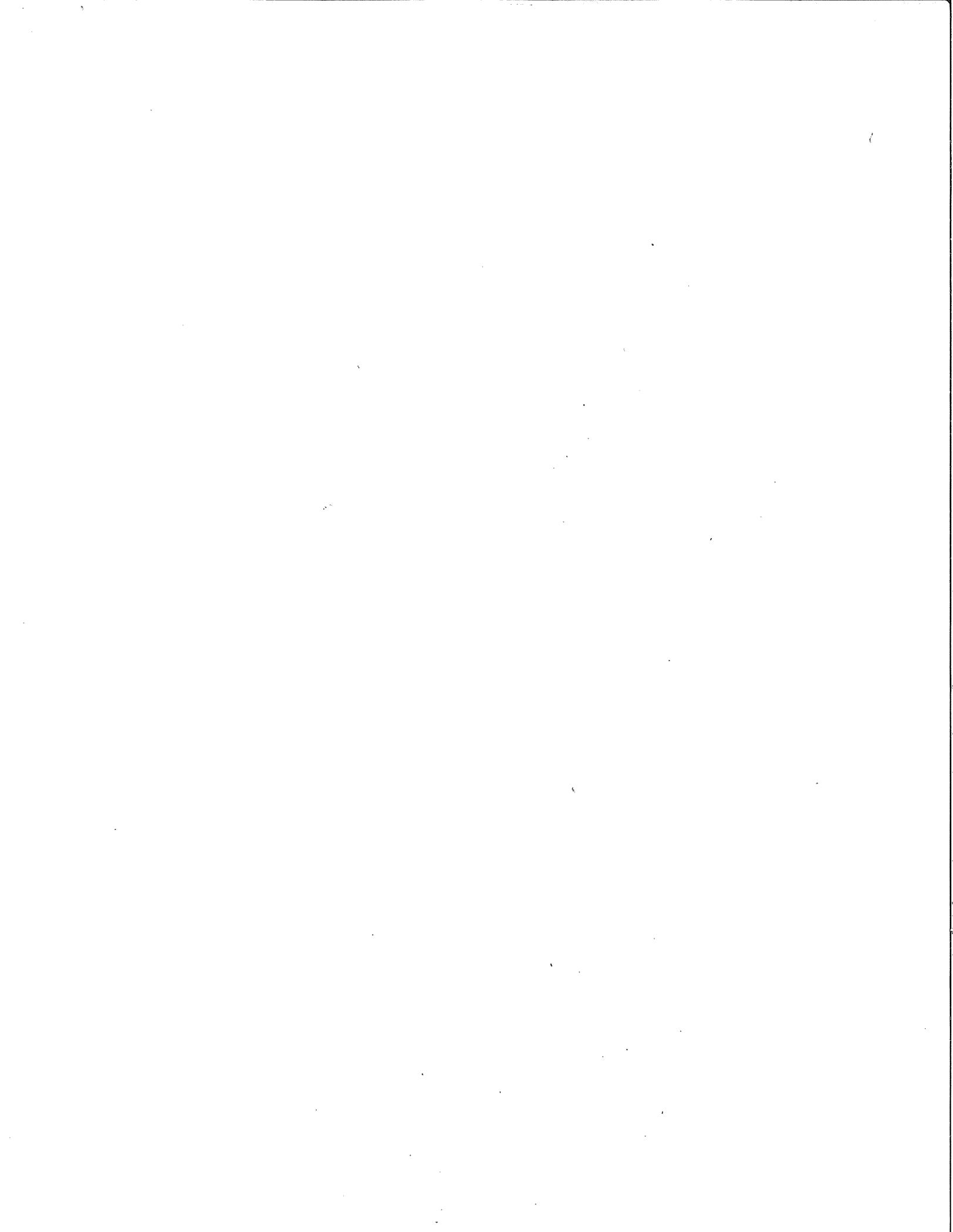


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			OPERATING			NONOPERATING						NET INCOME	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS									
SPRINGFIELD		2,279															
AMBULANCE	(*)		45,757	30,732	15,025	....	....	15,025	....	....	....	....	16,088	....	....	....
MEDICAL CLINIC			730,912	767,869	-36,957	14,648	2,241	-24,550	....	....	....	....	41,178	....	2,241	2,280
ST. CLOUD		45,322															
ICE ARENA			399,484	516,966	-117,482	41,482	21,210	-97,210	....	....	....	-121,500	9,515	....	19,728	60,000
PARKING SYSTEM			590,902	221,214	369,688	222,304	799,515	-207,523	....	....	....	199,788	10,692	....	134,388	130,000
CIVIC CENTER			11,041	96,955	-85,914	8,954	....	-76,960	....	....	....	-132,648	895	....	....	....
ST. FRANCIS		1,938															
UTILITY TRUNK	(*)		25,437	22,379	3,058	....	....	3,058	....	....	....	....	....	....	....	....
ST. PAUL		265,100															
MARINA			319,859	307,879	11,980	....	....	11,980	....	....	....	....	2,169	....	....	45,275
DEVELOPMENT COMPANY			146,147	69,383	76,764	....	....	76,764	....	....	....	25,000	....	....	....	....
IMPOUNDING LOT			745,892	757,731	-11,839	....	128	-11,967	....	....	....	804	1,762	....	....	....
CIVIC CENTER			4,161,330	3,467,357	693,973	215,051	18,600	890,424	....	....	....	65,854	62,071	....	....	....
HRA PARKING RAMP			290,123	3,423	286,700	263,013	907,902	-358,189	....	....	....	-200,000	868,940	....	907,902	200,000
SPECIAL SERVICES			2,715,452	2,620,396	95,056	33,711	....	128,767	....	....	....	-14,201	271,233	....	....	....
SPECIAL RECREATION			29,092	25,853	3,239	....	....	3,239	....	....	....	....	....	....	....	....
ATHLETIC PROGRAM			651,217	599,977	51,240	....	....	51,240	....	....	....	....	5,115	....	....	....
SENIOR & HANDICAPPED			20,019	19,098	921	....	....	921	....	....	....	....	....	....	....	....
RECREATION CENTERS			188,555	167,370	21,185	....	....	21,185	....	....	....	....	1,402	....	....	....
HRA HOME MORT LOAN ORIG			72,530	28,445	44,085	4,636	....	48,721	....	....	....	....	....	....	....	....
HRA CITY-WIDE HOME LOAN			....	12,183	-12,183	26,644	....	14,461	....	....	....	183,606	....	....	....	....
ST. PETER		9,257															
COMMUNITY CENTER	(*)		8,769	10,683	-1,914	....	....	-1,914	....	....	....	....	....	....	....	....
STAPLES		2,781															
COMMUNITY CENTER			70,520	144,440	-73,920	84,750	9,096	1,734	41,077	....	35,473	....	647	....	9,096	20,000
STEWART		553															
CLINIC	(0)		17,504	5,607	11,897	455	12,605	-253	....	....	....	-1,500	....	....	12,605	3,000
STILLWATER		13,485															
ICE ARENA			141,979	188,018	-46,039	9,297	....	-36,742	....	....	....	-10,571	10,571	....	....	....
PARKING SYSTEM			30,500	21,108	9,392	5,005	....	14,397	....	....	....	-2,216	2,216	....	....	....
THIEF RIVER FALLS		8,057															
AIRPORT			57,404	245,909	-188,505	58,122	....	-130,383	....	....	54,114	....	1,290	....	....	10,332
TRACY		2,395															
UTILITY SURCHARGE	(0)		26,757	....	26,757	5,940	....	32,697	....	....	....	28,249	1,537	....	....	....
TRAIL		63															
POST OFFICE	(0)		2,400	200	2,200	....	....	2,200	....	....	....	....	....	....	....	....
WADENA		4,464															
LANDFILL	(*)(21)		83	17,513	-17,430	19	....	-17,411	....	....	....	....	....	....	....	....

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER SERVICE ENTERPRISE OPERATIONS - 1988

NAME OF CITY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
			OPERATING			NONOPERATING								NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									
WASECA		8,606														
AIRPORT			21,186	50,321	-29,135	13,834	....	-15,301	....	....	....	....	....	....	3,152
WAYZATA		3,711														
LICENSE BUREAU			96,044	65,604	30,440	9,172	....	39,612	....	....	65,000	1,025	....	....	....
WEST ST. PAUL		18,591														
CIVIC CENTER ARENA			116,828	109,053	7,775	28,567	16,696	19,646	20,083	....	5,031	....	....	11,715	48,106
WILLMAR		17,307														
AMBULANCE			208,127	134,952	73,175	14,716	....	87,891	....	....	12,000	2,905	....	....	....
TRANSIT	(*)		69,743	78,050	-8,307	11,798	....	3,491	....	42,519	2,168	....	....	....	....
CIVIC CENTER			134,425	266,395	-131,970	10,021	....	-121,949	....	....	-110,259	8,531	....	....	....
WINDOM		4,442														
ICE ARENA			94,463	193,247	-98,784	132,871	27,903	6,184	85,276	....	29,355	....	1,547	27,903	466,000
CABLE TV			210,795	153,440	57,355	....	27,557	29,798	....	....	....	16,907	....	27,557	....
WINTON		174														
STREET LIGHTS	(0)		2,805	2,031	774	....	....	774	....	....	....	-227	....	....	....
WORTHINGTON		10,560														
AIRPORT			48,193	519,447	-471,254	271,369	....	-199,885	72,225	....	164,901	....	9,521	....	....
SEWER LAGOON			124,137	111,224	12,913	60,776	15,523	58,166	....	....	-7,848	103,618	....	15,523	25,075
GOLF COURSE			151,984	185,761	-33,777	83,357	11,146	38,434	48,624	....	14,867	....	29,245	7,494	23,792
PARKING SYSTEM			15,408	17,864	-2,456	550	....	-1,906	....	....	....	....	....	....	....
ZUMBROTA		2,376														
HOSPITAL RENTAL	(*)		108,100	....	108,100	1,168	....	109,268	....	....	108,100	....	....	....	....
SWIMMING POOL			18,825	32,592	-13,767	17,823	1,168	2,888	10,168	....	3,811	....	....	....	....
TOTAL		8,301,254	87,645,916	90,645,102	-2,999,186	49,001,765	28,076,960	17,925,619	25,215,633	994,106	3,990,053	5,792,721	98,666,584	31,125,000	28,162,583	20,312,349

NOTE: Property taxes reported for the Minneapolis Convention Center are hotel, motel, and amusement tax totaling \$24,046,633.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- POPU- NOTES LATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE (DRAM SHOP)	NUMBER OF STORES	
					AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING			
ADA	ON & OFF SALE	1,983	372,960	228,650	144,310	38.69	125,673	18,637	7,052	....	25,689	6.89	20,000	1,472	....	....	....	....	1
ADAMS	OFF SALE ONLY	779	68,109	48,358	19,751	29.00	18,981	770	2,996	....	3,766	5.53	1,000	....	....	....	....	750	1
AITKIN	OFF SALE ONLY	1,883	530,231	422,831	107,400	20.26	88,984	18,416	27,657	3,463	42,610	8.04	50,000	....	....	....	....	6,356	1
AKELEY	ON & OFF SALE	501	210,202	116,086	94,116	44.77	68,701	25,415	2,395	....	27,810	13.23	....	....	....	....	....	7,810	1
ALEXANDRIA	OFF SALE ONLY	7,944	1,359,631	1,072,199	287,432	21.14	202,549	84,883	8,750	19,764	73,869	5.43	30,000	36,139	15,195	15,000	....	....	2
ALTURA	ON & OFF SALE	356	163,493	98,336	65,157	39.85	69,574	-4,417	....	....	-4,417	-2.70	-500	....	....	....	....	7,280	1
AMBOY	ON & OFF SALE	608	27,834	15,229	12,605	45.29	21,914	-9,309	6,346	626	-3,589	-12.89	-542	....	626	25,000	....	1,776	1
ANOKA	OFF SALE ONLY	16,408	1,623,422	1,282,329	341,093	21.01	344,782	-3,689	13,444	....	9,755	0.60	55,000	105,375	....	....	....	30,089	2
APPLE VALLEY	OFF SALE ONLY	32,122	2,266,435	1,692,557	573,878	25.32	440,711	133,167	25,045	....	158,212	6.98	214,000	37,291	....	....	....	74,556	2
APPLETON	OFF SALE ONLY	1,837	203,462	149,536	53,926	26.50	41,475	12,451	6,780	....	19,231	9.45	5,000	....	....	....	....	2,801	1
ARLINGTON	ON & OFF SALE	1,865	291,791	172,139	119,652	41.01	107,796	11,856	11,316	....	23,172	7.94	....	....	....	....	....	15,304	1
AUDUBON	ON & OFF SALE	425	334,556	201,846	132,710	39.67	118,281	14,429	702	....	15,131	4.52	33,489	....	....	....	....	19,531	1
AVOCA	ON & OFF SALE	174	179,638	117,776	61,862	34.44	62,266	-404	1,689	307	978	0.54	....	....	....	....	....	5,999	1
BABBITT	ON & OFF SALE [211]	1,978	72,929	43,566	29,363	40.26	62,376	-33,013	16,578	....	-16,435	-22.54	75,000	....	....	....	....	3,039	1
BACKUS	ON & OFF SALE	265	177,814	109,379	68,435	38.49	75,862	-7,427	1,501	....	-5,926	-3.33	....	3,718	....	....	....	6,220	1
BAGLEY	OFF SALE ONLY	1,327	463,027	346,058	116,969	25.26	78,224	38,745	530	....	39,275	8.48	41,000	581	....	....	....	2,784	1
BALATON	ON & OFF SALE	728	168,119	97,902	70,217	41.77	68,417	1,800	3,752	....	5,552	3.30	....	....	....	....	....	7,488	1
BARNESVILLE	OFF SALE ONLY	2,044	193,845	152,352	41,493	21.41	40,637	856	....	....	856	0.44	100	....	....	....	....	2,790	1
BARNUM	ON & OFF SALE	442	241,934	131,053	110,881	45.83	106,089	4,792	6,772	144	11,420	4.72	....	....	....	....	....	....	1
BATTLE LAKE	OFF SALE ONLY	758	243,613	185,685	57,928	23.78	41,783	16,145	539	....	16,684	6.85	20,000	....	....	....	....	1,862	1
BAUDETTE	ON & OFF SALE	1,159	577,353	353,559	223,794	38.76	187,665	36,129	12,427	....	48,556	8.41	17,493	....	....	....	....	9,721	2
BEAVER BAY	ON & OFF SALE	218	168,083	85,128	82,955	49.35	90,484	-7,529	8,595	....	1,066	0.63	....	2,001	....	....	....	....	1
BEAVER CREEK	ON & OFF SALE	279	104,926	59,250	45,676	43.53	50,038	-4,362	781	....	-3,581	-3.41	....	738	....	....	....	4,079	1
BELGRADE	ON & OFF SALE [211]	808	59,966	27,747	32,219	53.73	26,146	6,073	9,621	....	15,694	26.17	....	....	....	....	....	2,130	1
BELLINGHAM	ON & OFF SALE	262	148,274	85,808	62,466	42.13	74,620	-12,154	15,775	....	3,621	2.44	....	....	....	....	....	7,378	1
BELVIEW	ON & OFF SALE	414	146,955	82,825	64,130	43.64	62,925	1,205	6,226	....	7,431	5.06	20,737	2,289	....	....	....	6,672	1
BEMIDJI	OFF SALE ONLY	11,101	1,707,972	1,270,211	437,761	25.63	296,718	141,043	45,334	....	186,377	10.91	184,081	....	....	....	....	23,714	2
BENSON	ON & OFF SALE	3,552	623,251	365,399	257,852	41.37	231,846	26,006	12,171	....	38,177	6.13	....	121,883	....	....	....	12,668	1
BERTHA	ON & OFF SALE	516	149,708	89,011	60,697	40.54	54,986	5,711	4,460	....	10,171	6.79	26,232	....	....	....	....	6,747	1
BIG FALLS	ON & OFF SALE	372	174,830	99,317	75,513	43.19	68,095	7,418	2,296	....	9,714	5.56	1,000	....	....	....	....	6,542	1
BIG LAKE	OFF SALE ONLY	3,073	651,409	516,692	134,717	20.68	99,346	35,371	8,224	3,138	40,457	6.21	40,000	....	3,138	7,712	....	5,248	1
BIGFORK	ON & OFF SALE	538	172,247	106,546	65,701	38.14	59,859	5,842	1,275	....	7,117	4.13	-186	....	....	....	....	7,405	1
BISCAKY	ON & OFF SALE	135	249,056	137,708	111,348	44.71	92,326	19,022	11,966	227	30,761	12.35	20,949	8,567	....	....	....	12,738	1
BLACKDUCK	ON & OFF SALE	763	482,523	307,046	175,477	36.37	114,965	60,512	10,701	5,455	65,758	13.63	26,500	549	5,455	25,000	....	11,285	1
BLUE EARTH	OFF SALE ONLY	4,163	501,685	371,792	129,893	25.89	91,997	37,896	9,550	....	47,446	9.46	15,000	....	....	....	....	5,791	1
BOYD	ON & OFF SALE	248	146,626	83,984	62,642	42.72	75,329	-12,687	1,114	2,365	-13,938	-9.51	-17,819	356	2,365	15,000	....	7,140	1
BRAHAM	OFF SALE ONLY	998	240,414	198,009	42,405	17.64	60,566	-18,161	4,016	....	-14,145	-5.88	43,741	....	....	....	....	2,036	1
BRANDON	ON & OFF SALE	543	223,480	136,350	87,130	38.99	76,723	10,407	14,100	....	24,507	10.97	11,000	635	....	....	....	7,170	1
BROOKLYN CENTER	OFF SALE ONLY	29,420	2,583,594	1,977,728	605,866	23.45	457,079	148,787	9,792	22,842	135,737	5.25	90,000	37,922	22,842	....	....	28,856	3
BROWERVILLE	ON & OFF SALE	712	309,395	184,964	124,431	40.22	112,229	12,202	3,894	....	16,096	5.20	15,175	....	....	....	....	11,400	1
BROWNS VALLEY	ON & OFF SALE	851
BROWNTON	ON & OFF SALE	663	250,487	134,919	115,568	46.14	113,938	1,630	7,534	....	9,164	3.66	9,700	....	....	....	....	7,196	1
BUFFALO	OFF SALE ONLY	6,084	1,029,159	726,281	302,878	29.43	153,022	149,856	2,533	....	152,389	14.81	140,000	858	....	....	....	17,790	1
BUFFALO LAKE	ON & OFF SALE	793	197,810	132,180	65,630	33.18	64,619	1,011	4,435	....	5,446	2.75	2,370	....	....	....	....	4,791	1
BUTTERFIELD	OFF SALE ONLY	577	159,120	116,713	42,407	26.65	33,058	9,349	1,257	....	10,606	6.67	2,499	....	....	....	....	1,872	1
BYRON	ON & OFF SALE	2,224	655,555	439,239	216,316	33.00	194,963	21,353	1,365	4,178	18,540	2.83	24,000	700	4,178	10,000	....	23,041	1
CALEDONIA	OFF SALE ONLY	2,739	209,130	166,240	42,890	20.51	42,106	784	....	....	784	0.37	....	637	....	....	....	3,938	1
CALLAWAY	ON & OFF SALE (10)	206	248,770	147,372	101,398	40.76	83,842	17,556	10,283	2,736	25,103	10.09	10,562	....	2,567	40,000	....	6,723	1
CAMBRIDGE	OFF SALE ONLY	3,490	982,915	782,074	200,841	20.43	147,713	53,128	9,916	....	63,044	6.41	8,000	16,512	....	....	....	8,115	1
CANBY	OFF SALE ONLY	1,972	266,236	193,713	72,523	27.24	82,492	-9,969	5,715	....	-4,254	-1.60	....	....	....	....	....	3,611	1
CANNON FALLS	OFF SALE ONLY	3,057	417,794	325,810	91,984	22.02	94,694	-2,710	11,562	8,852	2.12	20,000	4,527	1	

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SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- NOTES	POPU- LATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS		DEBT SERVICE			LIABILITY INSURANCE (DRAM SHOP)	NUMBER OF STORES
						AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	TO/- FROM OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING		
CANTON	OFF SALE ONLY		343	73,246	59,775	13,471	18.39	14,528	-1,057	4,340	....	3,283	4.48	....	....	....	....	....	407	1
CHAMPLIN	OFF SALE ONLY	14,500	1,016,608	810,657	205,951	20,266	2.02	146,941	59,010	10,085	....	69,095	6.80	85,236	2,569	....	....	....	....	1
CLAREMONT	ON & OFF SALE	589	185,750	104,238	81,512	43.88	68,913	12,599	....	....	....	12,599	6.78	1,000	4,959	....	....	....	7,356	1
CLARISSA	ON & OFF SALE	642	261,589	150,655	110,934	42.41	114,946	-4,012	3,904	113	....	-221	-0.08	....	2,191	....	....	....	10,723	1
CLEARBROOK	ON & OFF SALE	569	289,693	169,038	120,655	41.65	86,675	33,980	2,068	....	....	36,048	12.44	35,000	....	....	....	....	7,491	1
CLEMENTS	ON & OFF SALE	175	127,740	70,875	56,865	44.52	52,116	4,749	4,752	11	....	9,490	7.43	4,200	....	....	....	....	4,181	1
CLEVELAND	ON & OFF SALE	739	166,295	97,743	68,552	41.22	70,671	-2,119	2,300	....	....	181	0.11	....	2,599	....	....	....	8,659	1
CLONTARF	ON & OFF SALE	180	134,621	77,683	56,938	42.30	46,602	10,336	723	....	....	11,059	8.21	9,500	....	....	....	....	6,248	1
COLUMBIA HEIGHTS	OFF SALE ONLY	19,170	3,590,552	3,006,085	584,467	16.28	402,652	181,815	67,287	1,063	....	248,039	6.91	166,696	58,231	....	....	....	....	3
CONGER	ON & OFF SALE	150	137,349	79,543	57,806	42.09	50,245	7,561	6,742	....	....	14,303	10.41	....	....	....	....	....	5,451	1
COOK	ON & OFF SALE	776	489,120	295,993	193,127	39.48	137,501	55,626	3,524	....	....	59,150	12.09	25,000	....	....	....	....	10,746	1
COTTONWOOD	ON & OFF SALE	950	214,932	125,245	89,687	41.73	94,367	-4,680	1,051	....	....	-3,629	-1.69	3,000	5,529	....	....	....	10,704	1
CROWWELL	ON & OFF SALE	229	177,038	94,037	83,001	46.88	79,330	3,671	4,245	....	....	7,916	4.47	8,610	2,900	....	....	....	8,855	1
CURRIE	ON & OFF SALE	325	182,243	114,882	67,361	36.96	63,742	3,619	3,263	3,762	....	3,120	1.71	2,500	369	3,150	10,000	....	6,602	1
DALTON	OFF SALE ONLY	227	127,682	96,728	30,954	24.24	30,582	372	1,917	....	....	2,289	1.79	2,000	....	....	....	....	774	1
DANUBE	ON & OFF SALE	592	165,738	84,694	81,044	48.90	71,386	9,658	5,456	....	....	15,114	9.12	4,839	8,651	....	....	....	7,500	1
DANVERS	ON & OFF SALE	146	177,180	91,520	85,660	48.35	73,057	12,603	....	....	....	12,603	7.11	....	2,389	....	....	....	4,224	1
DARWIN	OFF SALE ONLY	228	293,264	228,342	64,922	22.14	43,976	20,946	2,439	....	....	23,385	7.97	10,000	....	....	....	....	3,455	1
DAWSON	OFF SALE ONLY	1,968	234,314	168,673	65,641	28.01	65,981	-340	2,284	....	....	1,944	0.83	....	8,707	....	....	....	1,932	1
DE GRAFF	ON & OFF SALE	154	138,364	76,837	61,527	44.47	60,154	1,373	1,796	....	....	3,169	2.29	10,000	....	....	....	....	4,641	1
DEERWOOD	ON & OFF SALE	597	282,245	185,361	96,884	34.33	109,962	-13,078	3,259	....	....	-9,819	-3.48	-10,824	....	....	....	....	18,835	1
DELANO	ON & OFF SALE	2,647	581,994	371,920	210,074	36.10	199,555	10,519	25,139	28,380	....	7,278	1.25	....	....	28,380	25,000	....	41,924	1
DELAVAN	ON & OFF SALE	260	122,913	64,451	58,462	47.56	57,042	1,420	8,472	....	....	9,892	8.05	18,500	....	....	....	....	3,885	1
DENT	OFF SALE ONLY	202	133,820	108,490	25,330	18.93	25,082	248	605	....	....	853	0.64	-1,000	904	....	....	....	974	1
DETROIT LAKES	OFF SALE ONLY	7,059	1,377,072	1,039,710	337,362	24.50	181,986	155,376	23,740	1,364	....	177,752	12.91	120,000	10,688	....	....	....	9,760	1
DUNDEE	ON & OFF SALE	112	86,825	43,929	42,896	49.41	36,718	6,178	1,537	662	....	7,053	8.12	1,142	1,785	....	....	....	3,379	1
EAGLE BEND	ON & OFF SALE	602	176,814	107,837	68,977	39.01	77,886	-8,909	6,554	....	....	-2,355	-1.33	....	....	....	....	....	7,754	1
EDEN PRAIRIE	OFF SALE ONLY	34,906	2,416,807	1,890,135	526,672	21.79	411,729	114,943	11,337	....	....	126,280	5.23	125,000	3,450	....	....	....	30,609	2
EDINA	OFF SALE ONLY	46,095	5,181,955	4,081,675	1,100,280	21.23	749,224	351,056	2,689	178	....	353,567	6.82	350,000	652	....	....	....	60,416	3
ELBOW LAKE	OFF SALE ONLY	1,269	183,849	129,945	53,904	29.32	46,394	7,510	2,614	....	....	10,124	5.51	....	329	....	....	....	1,539	1
ELGIN	ON & OFF SALE	696	252,966	165,724	87,242	34.49	79,486	7,756	7,853	....	....	15,609	6.17	4,000	....	....	....	....	8,080	1
ELIZABETH	OFF SALE ONLY	234	146,351	111,018	35,333	24.14	34,274	1,059	2,698	7	....	3,750	2.56	....	....	....	....	....	1,006	1
ELK RIVER	OFF SALE ONLY	9,701	1,856,617	1,415,867	440,750	23.74	230,135	210,615	20,460	....	....	231,075	12.45	150,000	21,061	....	....	....	12,920	1
ELLENDALE	ON & OFF SALE	475	228,865	134,912	93,953	41.05	90,949	3,004	35,302	1,500	....	36,806	16.08	26,000	475	1,500	10,000	....	15,746	1
ELLSWORTH	ON & OFF SALE (0)	572	103,428	54,171	49,257	47.62	39,782	9,475	1,458	....	....	10,933	10.57	....	....	....	....	....	6,080	1
ELMORE	OFF SALE ONLY	851	108,448	79,043	29,405	27.11	28,810	595	169	....	....	764	0.70	21,650	....	....	....	....	1,001	1
ERHARD	OFF SALE ONLY	175	161,410	122,547	38,863	24.08	32,210	6,653	2,109	260	....	8,502	5.27	32,000	217	....	....	....	1,207	1
EYOTA	ON & OFF SALE	1,407	232,389	142,258	90,131	38.78	84,238	5,893	1,765	289	....	7,369	3.17	....	8,567	....	....	....	8,568	1
FAIRFAX	ON & OFF SALE	1,392	272,012	136,490	135,522	49.82	113,171	22,351	....	....	....	22,351	8.22	....	....	....	....	....	19,450	1
FAIRMONT	OFF SALE ONLY	11,610	1,135,575	845,181	290,394	25.57	147,358	143,036	26,972	....	....	170,008	14.97	240,000	28,425	....	....	....	14,626	1
FARMINGTON	OFF SALE ONLY	5,350	621,443	476,868	144,575	23.26	123,318	21,257	....	210	....	21,047	3.39	25,000	1,675	....	....	....	5,179	1
FERGUS FALLS	OFF SALE ONLY	12,446	1,519,046	1,142,343	376,703	24.80	255,027	121,676	25,636	37,495	....	109,817	7.23	91,000	543	9,528	35,000	....	17,427	1
FERTILE	ON & OFF SALE	831	213,478	112,228	101,250	47.43	86,359	14,891	2,519	....	....	17,410	8.16	13,000	675	....	....	....	7,243	1
FIFTY LAKES	ON & OFF SALE	301	166,297	95,462	70,835	42.60	70,127	708	4,473	....	....	5,181	3.12	1,466	378	....	....	....	7,229	1
FINLAYSON	ON & OFF SALE	229	224,424	116,529	107,895	48.08	94,588	13,307	2,746	....	....	16,053	7.15	....	....	....	....	....	11,323	1
FLENSBURG	ON & OFF SALE	232	109,658	67,822	41,836	38.15	46,525	-4,689	11,850	....	....	7,161	6.53	....	2,518	....	....	....	4,867	1
FLOODWOOD	ON & OFF SALE	628	201,789	113,069	88,720	43.97	96,141	-7,421	4,840	....	....	-2,581	-1.28	....	....	....	....	....	11,939	1
FORESTON	ON & OFF SALE	302	183,481	91,917	91,564	49.90	84,028	7,536	2,923	....	....	10,459	5.70	....	....	....	....	....	11,053	1
FOSSTON	ON & OFF SALE	1,603	291,115	177,027	114,088	39.19	108,831	5,257	1,202	....	....	6,459	2.22	25,000	....	....	....	....	13,981	1
FOUNTAIN	ON & OFF SALE	324	204,623	116,731	87,892	42.95	84,477	3,415	711	....	....	4,126	2.02	5,000	168	....	....	....	5,084	1
FRAZEE	ON & OFF SALE	1,219	459,333	282,723	176,610	38.45	187,906	-11,296	16,819	11,237	-5,714	-1.24	11,237	25,000	22,897	1

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SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- NOTES	POPU- LATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING EXPENSES	INCOME	NONOPERATING		NET INCOME		TRANSFERS			DEBT SERVICE			LIABILITY INSURANCE (DRAH SHOP)	NUMBER OF STORES
						AMOUNT	PCT OF SALES			REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING			
FRIDLEY	OFF SALE ONLY		29,336	2,439,148	1,992,782	446,366	18.30	402,106	44,260	39,214	....	83,474	3.42	50,000	....	....	....	....	34,497	2
GARY	OFF SALE ONLY		212	38,792	31,310	7,482	19.29	6,874	608	....	....	608	1.57	....	....	....	....	....	630	1
GILMAN	ON & OFF SALE		181	261,328	142,388	118,940	45.51	73,454	45,486	1,122	....	46,608	17.84	....	....	....	....	....	5,228	1
GLENCOE	OFF SALE ONLY		4,536	481,674	375,587	106,087	22.02	66,394	39,693	4,300	....	43,993	9.13	....	....	....	....	....	6,330	1
GLENWOOD	OFF SALE ONLY		2,456	409,940	311,156	98,784	24.10	73,467	25,317	....	....	25,317	6.18	....	2,360	....	....	....	1,434	1
GONVICK	ON & OFF SALE		301	194,419	122,381	72,038	37.05	72,273	-235	7,655	....	7,420	3.82	16,276	....	....	....	....	11,980	1
GOODRIDGE	ON & OFF SALE		140	143,621	77,857	65,764	45.79	65,356	408	14,749	1,944	13,213	9.20	1,718	....	1,944	25,000	....	3,827	1
GOODVIEW	ON & OFF SALE		2,791	300,562	145,788	154,774	51.49	161,032	-6,258	6,297	....	39	0.01	....	5,351	....	....	....	11,466	1
GRACEVILLE	ON & OFF SALE		778	148,360	72,883	75,477	50.87	73,454	2,023	2,070	....	4,093	2.76	....	....	....	....	....	12,980	1
GRAND MARAIS	OFF SALE ONLY		1,500	536,576	370,342	166,234	30.98	84,374	81,860	3,387	....	85,247	15.89	80,025	950	....	....	....	6,000	1
GRANITE FALLS	OFF SALE ONLY		3,235	393,216	299,322	93,894	23.88	85,003	8,891	26,409	35,300	8.98	50,326	4,158	1
GRASSTON	OFF SALE ONLY		122	59,937	45,897	14,040	23.42	19,332	-5,292	218	....	-5,074	-8.47	-10,436	....	....	....	....	1,279	1
GREENBUSH	ON & OFF SALE		847	256,577	153,451	103,126	40.19	117,880	-14,754	6,998	....	-7,756	-3.02	....	2,707	....	....	....	9,700	1
GROVE CITY	OFF SALE ONLY		578	126,095	97,907	28,188	22.35	28,451	-263	611	....	348	0.28	....	....	....	....	....	1,425	1
HACKENSACK	ON & OFF SALE		269	333,966	203,024	130,942	39.21	114,590	16,352	8,315	....	24,667	7.39	6,000	....	....	....	....	6,866	1
HADLEY	ON & OFF SALE		127	95,503	60,976	34,527	36.15	42,970	-8,443	6,849	....	-1,594	-1.67	500	....	....	....	....	5,181	1
HANCOCK	ON & OFF SALE		798	134,982	70,444	64,538	47.81	62,034	2,504	3,883	....	6,387	4.73	1,700	....	....	....	....	5,763	1
HANLEY FALLS	ON & OFF SALE		256	120,717	61,531	59,186	49.03	62,381	-3,195	499	....	-2,696	-2.23	600	....	....	....	....	5,491	1
HANSKA	ON & OFF SALE		464	177,078	98,850	78,228	44.18	76,249	1,979	6,634	140	8,473	4.78	8,790	....	140	2,000	....	6,400	1
HARMONY	OFF SALE ONLY		1,069	124,275	96,863	27,412	22.06	34,729	-7,317	2,277	....	-5,040	-4.06	....	....	....	....	....	2,493	1
HAWLEY	OFF SALE ONLY		1,537	134,436	96,196	38,240	28.44	31,667	6,573	936	....	7,509	5.59	....	....	....	....	....	1,490	1
HAYFIELD	ON & OFF SALE [21]		1,283	33,541	18,755	14,786	44.08	51,617	-36,831	15,911	-20,920	-62.37	32,000	1
HERMAN	ON & OFF SALE		586	134,830	66,519	68,311	50.66	79,896	-11,585	5,012	....	-6,573	-4.88	12,356	....	....	....	....	4,578	1
HERON LAKE	ON & OFF SALE		755	112,499	62,590	49,909	44.36	60,516	-10,607	5,939	....	-4,668	-4.15	....	....	....	....	....	6,911	1
HILLS	ON & OFF SALE		603	92,100	55,632	36,468	39.60	41,131	-4,663	2,918	....	-1,745	-1.89	....	700	....	....	....	4,161	1
HINCKLEY	ON & OFF SALE		972	517,469	320,187	197,282	38.12	187,800	9,482	4,052	800	12,734	2.46	495	1,049	800	15,000	....	20,238	1
HITTERDAL	ON & OFF SALE		232	196,736	104,026	92,710	47.12	72,113	20,597	19,007	....	39,604	20.13	50,000	1,903	....	....	....	9,137	1
HOLDINGFORD	ON & OFF SALE		640	253,741	130,252	123,489	48.67	89,224	34,265	....	....	34,265	13.50	32,305	....	....	....	....	10,550	1
HOLLOWAY	ON & OFF SALE		124	141,366	73,783	67,583	47.81	57,788	9,795	1,420	....	11,215	7.93	17,660	5,323	....	....	....	6,000	1
HOUSTON	ON & OFF SALE		1,128	199,820	121,501	78,319	39.19	91,411	-13,092	7,032	4,070	-10,130	-5.07	....	31,620	4,070	13,000	....	8,000	1
HOWARD LAKE	ON & OFF SALE		1,265	531,031	302,827	228,204	42.97	156,493	71,711	11,512	....	83,223	15.67	89,090	....	....	....	....	25,701	1
HUTCHINSON	OFF SALE ONLY		10,071	1,313,148	998,052	315,096	24.00	175,521	139,575	7,027	....	146,602	11.16	110,000	....	....	....	....	14,514	1
ISANTI	OFF SALE ONLY		1,064	509,184	394,857	114,327	22.45	77,736	36,591	9,600	....	46,191	9.07	32,000	35,306	....	....	....	11,356	1
ISLE	ON & OFF SALE		553	444,495	281,246	163,249	36.73	132,594	30,655	12,847	6,592	36,910	8.30	25,000	....	6,638	20,000	....	18,565	1
IVANHOE	ON & OFF SALE		752	191,820	112,082	79,738	41.57	72,918	6,820	1,754	....	8,574	4.47	5,000	2,265	....	....	....	6,600	1
JACKSON	OFF SALE ONLY		3,867	357,084	261,290	95,794	26.83	72,703	23,091	967	....	24,058	6.74	25,000	....	....	....	....	3,400	1
JASPER	ON & OFF SALE		645	200,415	109,069	91,346	45.58	75,169	16,177	3,275	....	19,452	9.71	....	2,173	....	....	....	6,513	1
KASSON	OFF SALE ONLY		3,227	341,400	254,580	86,820	25.43	67,108	19,712	5,208	1,264	23,656	6.93	....	1,525	1,264	10,000	....	2,699	1
KELLIHER	ON & OFF SALE		334	178,928	99,930	78,998	44.15	73,828	5,170	....	....	5,170	2.89	9,812	....	....	....	....	5,310	1
KELLOGG	ON & OFF SALE		421	115,315	61,732	53,583	46.47	70,957	-17,374	19,237	....	1,863	1.62	3,500	....	....	....	....	3,613	1
KENSINGTON	ON & OFF SALE		320	166,645	83,226	83,419	50.06	71,991	11,428	5,447	4,594	12,281	7.37	....	....	....	....	....	12,430	1
KENYON	ON & OFF SALE		1,544	338,350	192,664	145,686	43.06	132,270	13,416	3,108	....	16,524	4.88	3,000	....	....	....	....	14,363	1
KIESTER	OFF SALE ONLY		621	89,153	67,251	21,902	24.57	25,231	-3,329	....	65	-3,394	-3.81	....	....	....	....	....	721	1
LAFAYETTE	ON & OFF SALE		530	100,308	50,498	49,810	49.66	46,108	3,702	1,762	....	5,464	5.45	2,000	....	....	....	....	3,654	1
LAKE BENTON	ON & OFF SALE		813	235,131	125,782	109,349	46.51	94,785	14,564	7,109	....	21,673	9.22	....	605	....	....	....	14,161	1
LAKE CRYSTAL	ON & OFF SALE		2,088	233,194	121,474	111,720	47.91	110,069	1,651	....	3,438	-1,787	-0.77	....	....	3,438	8,561	....	14,135	1
LAKE LILLIAN	OFF SALE ONLY		304	100,495	75,449	25,046	24.92	26,027	-981	1,200	....	219	0.22	....	....	....	....	....	1,836	1
LAKE PARK	ON & OFF SALE		715	367,811	223,990	143,821	39.10	116,388	27,433	3,699	....	31,132	8.46	30,000	889	....	....	....	8,053	1
LAKE WILSON	ON & OFF SALE		331	170,478	98,469	72,009	42.24	73,908	-1,899	5,040	399	2,742	1.61	....	2,200	....	....	....	5,236	1
LAKEFIELD	OFF SALE ONLY		1,814	214,678	161,388	53,290	24.82	44,815	8,475	1,469	....	9,944	4.63	6,000	....	....	....	....	4,284	1
LAKEVILLE	ON & OFF SALE		20,500	2,823,548	1,996,067	827,481	29.31	789,855	37,626	142,409	33,593	146,442	5.19	200,000	454,327	42,750	4	

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SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- POPU- NOTES LATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE (DRAM SHOP)	NUMBER OF STORES	
					AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING			
LANCASTER	ON & OFF SALE	383	131,592	74,287	57,305	43.55	49,175	8,130	3,239	....	11,369	8.64	10,000	....	....	....	....	1,695	1
LE CENTER	ON & OFF SALE	1,917	432,217	257,163	175,054	40.50	152,705	22,349	9,241	....	31,590	7.31	1,800	....	....	....	....	20,669	1
LEROY	OFF SALE ONLY	910	174,080	134,936	39,144	22.49	38,227	917	5,797	....	6,714	3.86	9,000	....	....	....	....	1,206	1
LEWISVILLE	ON & OFF SALE	243	120,656	61,633	59,023	48.92	44,232	14,791	4,785	....	19,576	16.22	12,050	2,925	....	....	....	5,630	1
LEXINGTON	OFF SALE ONLY	2,215	1,038,158	796,810	241,348	23.25	154,524	86,824	13,566	2,605	97,785	9.42	70,000	....	2,605	10,000	....	11,096	1
LINDSTROM	ON & OFF SALE	2,346	348,880	207,024	141,856	40.66	127,278	14,578	4,236	....	18,814	5.39	23,000	....	....	....	....	....	1
LISHORE	ON & OFF SALE	259	112,890	61,446	51,444	45.57	48,596	2,848	446	....	3,294	2.92	....	12,845	....	....	....	2,008	1
LITCHFIELD	OFF SALE ONLY	6,020	733,343	547,563	185,780	25.33	105,624	80,156	6,156	1,306	85,006	11.59	....	8,073	1,077	15,000	....	6,603	1
LITTLEFORK	ON & OFF SALE	765	203,504	119,465	84,039	41.30	83,316	723	3,148	....	3,871	1.90	13,900	44,142	1,067	....	40,000	5,697	1
LONG PRAIRIE	OFF SALE ONLY	2,892	506,639	410,956	95,683	18.89	78,945	16,738	28,079	11,055	33,762	6.66	160,162	115,381	11,055	....	150,000	5,423	1
LONGVILLE	ON & OFF SALE	204
LONSDALE	ON & OFF SALE	1,319	388,973	234,465	154,508	39.72	116,218	38,290	24,322	1,946	60,666	15.60	17,500	547	....	....	....	16,749	1
LUVERNE	OFF SALE ONLY	4,514	365,112	265,857	99,255	27.18	70,573	28,682	24,424	....	53,106	14.55	49,772	1,446	....	....	....	2,821	1
LYLE	ON & OFF SALE	564	184,370	106,233	78,137	42.38	76,128	2,009	8,168	....	10,177	5.52	8,000	....	....	....	....	4,292	1
MABEL	ON & OFF SALE	846	221,215	153,928	67,287	30.42	67,505	-218	6,140	2,755	3,167	1.43	7,000	....	....	....	....	8,340	1
MADELIA	OFF SALE ONLY	2,038	175,506	130,476	45,030	25.66	34,717	10,313	1,085	10,941	457	0.26	3,000	....	....	....	....	2,577	1
MADISON	OFF SALE ONLY	2,172	218,827	166,246	52,581	24.03	56,031	-3,450	3,409	....	-41	-0.02	....	....	....	....	....	2,340	1
MADISON LAKE	ON & OFF SALE	673	198,028	114,193	83,835	42.33	87,249	-3,414	15,910	383	12,113	6.12	15,000	1,587	383	2,500	....	6,002	1
MAHONEN	ON & OFF SALE	1,285	311,895	196,206	115,689	37.09	128,340	-12,651	26,884	3,724	10,509	3.37	....	10,189	3,724	15,000	....	16,308	1
MANTORVILLE	ON & OFF SALE	791	233,881	112,721	121,160	51.80	105,045	16,115	1,333	....	17,448	7.46	26,212	....	....	....	....	8,824	1
MAPLE LAKE	ON & OFF SALE	1,196	584,656	360,128	224,528	38.40	170,149	54,379	8,003	....	62,382	10.67	65,000	6,982	....	....	....	24,442	1
MAPLETON	ON & OFF SALE	1,489	259,698	147,886	111,812	43.05	96,139	15,673	18,342	....	34,015	13.10	25,535	1,346	....	....	....	9,819	1
MARSHALL	OFF SALE ONLY	11,851	1,459,794	1,086,970	372,824	25.54	161,077	211,747	28,560	....	240,307	16.46	177,490	....	....	....	....	13,168	1
MAYNARD	ON & OFF SALE	463	193,560	98,695	94,865	49.01	76,777	18,088	2,686	....	20,774	10.73	30,000	....	....	....	....	15,498	1
MAZEPPA	ON & OFF SALE	712	155,819	87,413	68,406	43.90	65,134	3,272	3,149	....	6,421	4.12	25,959	526	....	....	....	3,071	1
MEDFORD	ON & OFF SALE	864	312,831	196,232	116,599	37.27	89,731	26,868	7,874	....	34,742	11.11	50,726	....	....	....	....	4,208	1
MENARGA	ON & OFF SALE	975	431,570	276,611	154,959	35.91	139,884	15,075	555	....	15,630	3.62	25,000	....	....	....	....	19,028	1
MENTOR	ON & OFF SALE	206	261,483	131,380	130,103	49.76	106,098	24,005	7,088	....	31,093	11.89	40,000	....	....	....	....	22,800	1
MILACA	ON & OFF SALE	2,062	544,925	340,454	204,471	37.52	181,450	23,021	21,308	....	44,329	8.13	80,000	....	....	....	....	20,933	1
MILLERVILLE	ON & OFF SALE	124	204,850	126,367	78,483	38.31	66,260	12,223	19,159	....	31,382	15.32	26,500	....	....	....	....	5,617	1
HILTONA	ON & OFF SALE	205	308,423	197,653	110,770	35.91	105,688	5,082	21,708	....	26,790	8.69	13,980	4,882	....	....	....	7,896	1
MONTEVIDEO	OFF SALE ONLY	5,832	715,072	528,732	186,340	26.06	140,902	45,438	1,263	....	46,701	6.53	55,000	975	....	....	....	13,357	1
MONTECELLO	OFF SALE ONLY	4,291	1,160,591	891,197	269,394	23.21	148,699	120,695	42,457	3,108	160,044	13.79	218,100	14,187	....	....	....	12,994	1
MOOSE LAKE	ON & OFF SALE	1,352	569,758	363,998	205,760	36.11	122,439	83,321	5,757	....	89,078	15.63	50,000	495	....	....	....	10,101	1
MORA	OFF SALE ONLY	2,805	826,323	650,231	176,092	21.31	142,062	34,030	27,233	7,800	53,463	6.47	20,000	6,214	7,800	20,000	....	6,216	1
MORGAN	ON & OFF SALE	957	258,826	137,953	120,873	46.70	131,223	-10,350	10,406	492	-436	-0.17	5,000	1,031	492	15,000	....	14,084	1
MORRIS	OFF SALE ONLY	5,499	540,257	396,213	144,044	26.66	99,162	44,882	3,368	....	48,250	8.93	50,000	1,760	....	....	....	5,427	1
MORTON	ON & OFF SALE	460	150,474	75,152	75,322	50.06	75,491	-169	4,865	....	4,696	3.12	10,000	....	....	....	....	6,387	1
MOUND	OFF SALE ONLY	9,951	875,578	675,584	199,994	22.84	153,948	46,046	6,244	....	52,290	5.97	40,000	....	....	....	....	10,609	1
NEVIS	ON & OFF SALE	373	307,553	189,576	117,977	38.36	86,537	31,440	....	....	31,440	10.22	36,538	....	....	....	....	4,770	1
NEW BRIGHTON	ON & OFF SALE	23,343	1,629,270	998,680	630,590	38.70	673,648	-43,058	61,491	440	17,993	1.10	79,180	19,462	....	....	....	51,732	3
NEW RICHLAND	ON & OFF SALE	1,235	147,448	92,026	55,422	37.59	59,953	-4,531	31,948	....	27,417	18.59	....	1,400	....	....	....	5,099	1
NEW YORK HILLS	ON & OFF SALE	1,014	288,986	163,663	125,323	43.37	116,111	9,212	1,128	....	10,340	3.58	10,000	1,040	....	....	....	10,650	1
NISSWA	ON & OFF SALE	1,446	603,037	382,027	221,010	36.65	171,381	49,629	3,920	....	53,549	8.88	60,000	....	....	....	....	21,528	1
NORTH BRANCH	ON & OFF SALE	1,784	531,556	393,878	137,678	25.90	98,264	39,414	3,679	7,397	35,696	6.72	21,059	....	6,236	8,000	....	5,009	1
NORTHFIELD	OFF SALE ONLY	14,036	1,024,633	776,934	247,699	24.17	144,522	103,177	28,045	....	131,222	12.81	180,000	15,100	....	....	....	9,979	1
NORTHOME	ON & OFF SALE	284	141,347	75,367	65,980	46.68	55,948	10,032	1,327	....	11,359	8.04	5,000	....	....	....	....	3,940	1
OGEWA	ON & OFF SALE	223	160,775	97,316	63,459	39.47	59,441	4,018	12,565	....	16,583	10.31	17,500	....	....	....	....	3,981	1
OGILVIE	ON & OFF SALE	410	267,614	160,565	107,049	40.00	105,441	1,608	50,376	9,377	42,607	15.92	5,000	2,610	9,377	10,000	....	14,968	1
OKABENA	ON & OFF SALE	218	106,880	64,889	41,991	39.29	51,692	-9,701	7,963	....	-1,738	-1.63	7,000	....	....	....	....	2,468	1
OKLEE	ON & OFF SALE	485	230,800	131,043	99,757	43.22	94,413	5,344	4,877	....	10,221	4.43	25,000	....	....	....	....	12,426	1

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- NOTES	POPU- LATION	GROSS PROFIT								NET INCOME		TRANSFERS TO/-FROM			DEBT SERVICE			LIABILITY INSURANCE		NUMBER OF STORES
				COST OF		PCT OF		OPERATING		NONOPERATING		AMOUNT	PCT OF	OTHER	CAPITAL	INTEREST	PRINCIPAL	BORROWING	(DRAM SHOP)	OF		
				SALES	SALES	AMOUNT	SALES	EXPENSES	INCOME	REVENUE	EXPENSES	SALES	SALES	FUNDS	OUTLAY	PAYMENTS	PAYMENTS					
OLIVIA	ON & OFF SALE		2,752	514,974	298,529	216,445	42.03	185,539	30,906	3,977	22,568	12,315	2.39	....	....	22,505	20,000	....	35,631	1
ORONOCO	ON & OFF SALE		690	360,860	216,725	144,135	39.94	139,562	4,573	1,185	676	5,082	1.41	....	4,478	....	....	....	14,011	1
ORR	ON & OFF SALE		241	269,568	161,906	107,662	39.94	99,040	8,622	13,642	....	22,264	8.26	15,000	....	....	....	....	12,629	1
ORTONVILLE	OFF SALE ONLY		2,628	227,988	161,511	66,477	29.16	72,544	-6,067	1,000	....	-5,067	-2.22	5,000	....	....	....	....	4,094	1
OSAKIS	ON & OFF SALE		1,328	335,567	187,494	148,073	44.13	125,773	22,300	11,334	....	33,634	10.02	50,000	....	....	....	....	10,708	1
PALISADE	ON & OFF SALE		144	170,123	101,657	68,466	40.24	56,653	11,813	1,784	....	13,597	7.99	29,945	....	....	....	....	6,824	1
PARK RAPIDS	OFF SALE ONLY		2,842	1,015,538	749,188	266,350	26.23	110,900	155,450	13,436	....	168,886	16.63	69,000	12,687	....	....	....	6,080	1
PARKERS PRAIRIE	ON & OFF SALE		956	201,252	120,444	80,808	40.15	61,366	19,442	7,250	....	26,692	13.26	....	....	....	....	....	11,781	1
PAYNESVILLE	OFF SALE ONLY		2,234	386,816	288,715	98,101	25.36	60,647	37,454	13,602	....	51,056	13.20	25,000	....	....	....	....	3,415	1
PELICAN RAPIDS	OFF SALE ONLY		1,920	398,372	296,765	101,607	25.51	82,167	19,440	2,943	....	22,383	5.62	32,000	220	....	....	....	6,715	1
PERHAM	OFF SALE ONLY		2,218	482,868	356,229	126,639	26.23	66,113	60,526	10,244	....	70,770	14.66	50,000	3,809	....	....	....	3,190	1
PINE CITY	ON & OFF SALE		2,623	726,770	483,215	243,555	33.51	197,589	45,966	13,262	....	59,228	8.15	96,000	484	....	....	....	18,184	1
PINE ISLAND	ON & OFF SALE		1,992	408,081	231,318	176,763	43.32	165,150	11,613	12,136	....	23,749	5.82	8,500	....	....	....	....	....	1
PINE RIVER	ON & OFF SALE		834	390,104	255,457	134,647	34.52	113,414	21,233	2,757	....	23,990	6.15	24,000	....	....	....	....	1,672	1
PIPESTONE	OFF SALE ONLY		4,574	541,074	404,274	136,800	25.28	84,007	52,793	....	....	52,793	9.76	60,000	13,712	....	....	....	6,174	1
PLAINVIEW	ON & OFF SALE		2,555	397,794	235,421	162,373	40.82	187,929	-25,556	6,355	....	-19,201	-4.83	....	....	....	....	....	27,299	1
PLUMMER	ON & OFF SALE		318	159,352	79,917	79,435	49.85	69,126	10,309	10,966	....	21,275	13.35	8,800	....	....	....	....	7,533	1
PRINCETON	ON & OFF SALE [16]		3,433	955,877	692,908	262,969	27.51	238,519	24,450	12,534	7,125	29,859	3.12	5,200	426	....	....	....	17,348	2
PROCTOR	OFF SALE ONLY		3,082	532,140	422,209	109,931	20.66	130,077	-20,146	6,173	18,584	-32,557	-6.12	....	2,400	18,428	....	....	....	1
RANDALL	ON & OFF SALE		531	322,497	211,721	110,776	34.35	90,145	20,631	33,543	....	54,174	16.80	30,000	....	....	....	....	....	1
RANIER	ON & OFF SALE [0]		226	182,621	102,413	80,208	43.92	80,420	-212	1,611	....	1,399	0.77	....	....	....	....	....	10,249	1
REDWOOD FALLS	OFF SALE ONLY		5,259	388,476	302,806	85,670	22.05	68,807	16,863	20,716	....	37,579	9.67	100	45,573	....	....	....	6,210	1
REMER	ON & OFF SALE		409	222,563	120,833	101,730	45.71	81,638	20,092	....	....	20,092	9.03	....	....	....	....	....	4,547	1
RENVILLE	ON & OFF SALE		1,472	309,388	185,974	123,414	39.89	111,349	12,065	12,127	....	24,192	7.82	62,714	2,210	....	....	....	17,276	1
RICHFIELD	OFF SALE ONLY		36,760	6,048,630	4,813,094	1,235,536	20.43	821,465	414,071	326,985	6,452	734,604	12.14	400,456	46,676	....	....	....	79,276	3
ROBBINSDALE	ON & OFF SALE		14,588	1,573,262	945,026	628,236	39.93	422,439	205,797	59,518	....	265,315	16.86	325,000	6,326	....	....	....	43,261	2
ROGERS	ON & OFF SALE		716	762,175	483,867	278,308	36.51	209,481	68,827	7,887	2,577	74,137	9.73	50,000	2,205	2,577	12,000	....	14,422	1	
ROSEAU	OFF SALE ONLY		2,361	680,823	482,005	198,818	29.20	122,336	76,482	5,679	4,546	77,615	11.40	63,000	1,941	4,546	25,000	....	11,441	1	
ROUND LAKE	OFF SALE ONLY		499	108,443	81,133	27,310	25.18	23,196	4,114	3,838	....	7,952	7.33	15,000	....	....	....	....	1,112	1
RUSH CITY	ON & OFF SALE		1,309	430,195	279,495	150,700	35.03	124,579	26,121	7,610	5,600	28,131	6.54	....	2,272	5,600	....	....	14,465	1
RUSHFORD (C)	ON & OFF SALE		1,552	317,712	214,124	103,588	32.60	85,427	18,161	2,462	2,362	18,261	5.75	5,000	2,478	2,362	2,153	....	5,417	1	
RUSSELL	ON & OFF SALE		406	155,983	86,041	69,942	44.84	57,705	12,237	3,470	....	15,707	10.07	10,000	....	....	....	....	12,350	1
SACRED HEART	ON & OFF SALE		614	219,055	128,901	90,154	41.16	98,563	-8,409	10,971	....	2,562	1.17	....	134	....	....	....	13,761	1
SAUK RAPIDS	OFF SALE ONLY		6,755	701,794	551,000	150,794	21.49	102,423	48,371	29,703	....	78,074	11.12	....	....	....	....	....	7,388	1
SAVAGE	ON & OFF SALE		8,251	996,560	611,703	384,857	38.62	384,624	233	55,333	....	55,566	5.58	24,000	44,245	....	....	....	40,225	2
SEBEKA	ON & OFF SALE [0]		676	234,905	132,501	102,404	43.59	78,311	24,093	1,324	....	25,417	10.82	....	1,050	....	....	....	8,000	1
SHERBURN	ON & OFF SALE		1,152	216,761	122,827	93,934	43.34	90,935	2,999	6,012	....	9,011	4.16	10,000	....	....	....	....	10,638	1
SHOREWOOD	OFF SALE ONLY		5,094	1,148,314	908,147	240,167	20.91	186,523	53,644	7,338	466	60,516	5.27	16,000	678	....	....	....	8,844	2
SILVER BAY	ON & OFF SALE		2,179	320,487	169,368	151,119	47.15	132,740	18,379	22,839	....	41,218	12.86	63,920	4,353	....	....	....	12,794	1
SILVER LAKE	ON & OFF SALE		680	363,947	214,873	149,074	40.96	142,487	6,587	16,966	....	23,553	6.47	14,000	2,176	....	....	....	11,806	1
SLEEPY EYE	OFF SALE ONLY		3,537	362,980	270,627	92,353	25.44	66,336	26,017	7,724	....	33,741	9.30	30,000	....	....	....	....	3,113	1
SOUTH HAVEN	ON & OFF SALE		206	275,631	139,105	136,526	49.53	109,474	27,052	8,318	....	35,370	12.83	27,000	....	....	....	....	9,027	1
SPRING GROVE	ON & OFF SALE		1,366	174,292	102,194	72,098	41.37	58,700	13,398	4,267	....	17,665	10.14	....	....	....	....	....	5,794	1
SPRING LAKE PARK	OFF SALE ONLY		6,881	2,442,002	2,005,894	436,108	17.86	311,657	124,451	92,237	68,684	148,004	6.06	135,000	....	65,268	50,000	....	31,969	1
SPRING VALLEY	OFF SALE ONLY [21]		2,649	111,136	88,591	22,545	20.29	35,952	-13,407	753	16	-12,670	-11.40	-28,079	....	....	....	....	1,224	1
ST. ANTHONY	ON & OFF SALE		8,245	3,770,665	2,566,227	1,204,438	31.94	1,036,730	167,708	87,835	47,685	207,858	5.51	150,000	74,077	47,685	45,000	....	68,189	4	
ST. CLAIR	ON & OFF SALE		686	159,972	92,304	67,668	42.30	67,424	244	13,384	....	13,628	8.52	10,917	17,363	....	....	....	6,955	1
ST. FRANCIS	OFF SALE ONLY		1,938	350,293	273,744	76,549	21.85	76,324	225	4,006	....	4,231	1.21	5,980	....	....	....	....	5,055	1
ST. HILAIRE	ON & OFF SALE		286	253,571	142,409	111,162	43.84	99,426	11,736	8,784	....	20,520	8.09	14,300	3,124	....	....	....	15,531	1
ST. JAMES	OFF SALE ONLY		4,228	334,586	227,353	107,233	32.05	71,069	36,164	16,140	....	52,304	15.63	31,490	501	....	....	....	3,402	1
ST. LEO	ON & OFF SALE		138	93,359	46,786	46,573	49.89	46,173	400	5,759	....	6,159	6.60	7,500	....	....	....	....	4,888	1

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1988

NAME OF CITY	TYPE OF STORE	FOOT- NOTES	POPU- LATION	SALES	COST OF SALES	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE (DRAM SHOP)	NUMBER OF STORES
						AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING		
STACY	ON & OFF SALE		1,017	294,903	165,078	129,825	44.02	118,135	11,690	4,877	....	16,567	5.62	....	....	....	....	....	27,179	1
SWANVILLE	ON & OFF SALE		293	172,657	112,393	60,264	34.90	63,290	-3,026	8,704	....	5,678	3.29	....	....	....	....	....	5,938	1
THIEF RIVER FALLS	OFF SALE ONLY		8,057	1,301,913	998,028	303,885	23.34	159,507	144,378	27,952	....	172,330	13.24	150,000	2,574	....	....	....	9,761	1
TONKA BAY	OFF SALE ONLY		1,479	426,943	324,993	101,950	23.88	68,018	33,932	3,202	6,994	30,140	7.06	10,060	3,707	....	....	....	8,468	1
TOVER	ON & OFF SALE (211)		514	198,888	119,970	78,918	39.68	103,441	-24,523	16,965	....	-7,558	-3.80	....	....	....	....	....	5,677	1
TRACY	ON & OFF SALE		2,395	308,913	192,569	116,344	37.66	108,479	7,865	7,785	....	15,650	5.07	25,000	275	....	....	....	10,920	1
TRIMONT	OFF SALE ONLY		675	117,223	83,149	34,074	29.07	37,134	-3,060	4,440	....	1,380	1.18	....	....	....	....	....	1,941	1
TWIN VALLEY	ON & OFF SALE		876	209,619	119,065	90,554	43.20	84,632	5,922	4,285	....	10,207	4.87	....	....	....	....	....	8,775	1
TWO HARBORS	OFF SALE ONLY		3,719	748,922	570,721	178,201	23.79	131,655	46,546	9,196	3,503	52,239	6.98	10,000	....	3,500	....	....	7,111	1
ULEN	ON & OFF SALE		524	149,238	82,063	67,175	45.01	62,137	5,038	1,552	2,831	3,759	2.52	....	....	2,796	10,000	....	5,685	1
UNDERWOOD	OFF SALE ONLY		338	193,505	147,976	45,529	23.53	40,144	5,385	1,115	1,190	5,310	2.74	....	3,752	....	....	....	1,621	1
VERGAS	OFF SALE ONLY		329	206,631	154,206	52,425	25.37	34,406	18,019	3,227	....	21,246	10.28	4,000	....	....	....	....	1,098	1
VERNDALE	ON & OFF SALE		507	211,148	111,481	99,667	47.20	81,377	18,290	7,930	....	26,220	12.42	14,275	....	....	....	....	6,950	1
VERNON CENTER	ON & OFF SALE		321	164,773	90,318	74,455	45.19	65,129	9,326	3,528	854	12,000	7.28	....	....	854	2,500	....	7,240	1
VESTA	ON & OFF SALE		319	124,102	70,565	53,537	43.14	55,555	-2,018	500	....	-1,518	-1.22	1,000	....	....	....	....	4,744	1
WADENA	OFF SALE ONLY		4,464	609,792	446,691	163,101	26.75	126,398	36,703	4,010	....	40,713	6.68	35,000	....	....	....	....	6,885	1
WALDORF	ON & OFF SALE		240	135,137	79,038	56,099	41.51	51,529	4,570	2,022	....	6,592	4.88	....	....	....	....	....	2,843	1
WALKER	OFF SALE ONLY		1,030	283,559	208,155	75,404	26.59	57,900	....	....	....	17,504	6.17	....	....	....	....	....	3,017	1
WALNUT GROVE	ON & OFF SALE		705	187,079	99,310	87,769	46.92	68,098	19,671	7,598	....	27,269	14.58	75,000	....	....	....	....	5,160	1
WARROAD	ON & OFF SALE		1,981	857,221	530,623	326,598	38.10	265,696	60,902	10,787	....	71,689	8.36	88,000	12,174	....	....	....	47,047	1
WATERTOWN	ON & OFF SALE		2,188	453,766	272,773	180,993	39.89	162,610	18,383	13,838	....	32,221	7.10	....	1,492	....	....	....	27,013	1
WAVERLY	ON & OFF SALE		596	342,800	199,699	143,101	41.74	100,389	42,712	27,094	412	69,394	20.24	60,000	....	412	10,000	....	12,425	1
WAYZATA	ON & OFF SALE		3,711	1,789,990	1,168,335	621,655	34.73	579,126	42,529	7,128	32,362	17,295	0.97	40,000	6,515	32,362	....	....	53,475	1
WELLS	ON & OFF SALE		2,672	486,877	326,963	159,914	32.84	142,794	17,120	6,214	735	22,599	4.64	25,000	2,733	....	....	....	13,108	1
WEST CONCORD	ON & OFF SALE		759	186,923	103,713	83,210	44.52	77,223	5,987	4,592	....	10,579	5.66	....	....	....	....	....	7,065	1
WHEATON	ON & OFF SALE		1,912	227,568	113,965	113,603	49.92	111,439	2,164	3,191	....	5,355	2.35	....	....	....	....	....	9,875	1
WILLIAMS	ON & OFF SALE		241	146,403	87,905	58,498	39.96	59,910	-1,412	1,112	803	-1,103	-0.75	....	....	803	10,000	....	3,143	1
WILMONT	ON & OFF SALE		374	149,312	73,116	76,196	51.03	63,568	12,628	3,980	....	16,608	11.12	13,882	712	....	....	....	3,458	1
WINDOW	OFF SALE ONLY		4,442	632,668	443,633	189,035	29.88	136,592	52,443	....	1,011	51,432	8.13	35,000	2,915	1,011	10,000	....	11,205	1
WINNEBAGO	ON & OFF SALE		1,703	258,229	157,882	100,347	38.86	82,626	17,721	5,106	3,822	19,005	7.36	8,800	....	3,822	10,000	....	13,264	1
WINTON	ON & OFF SALE		174	126,103	66,389	59,714	47.35	47,618	12,096	730	....	12,826	10.17	6,625	....	....	....	....	4,854	1
WOLF LAKE	ON & OFF SALE		42	220,284	133,016	87,268	39.62	76,375	10,893	9,627	....	20,520	9.32	25,000	2,741	....	....	....	8,574	1
WOOD LAKE	ON & OFF SALE		423	151,047	85,313	65,734	43.52	63,145	2,589	1,810	....	4,399	2.91	5,000	2,328	....	....	....	6,795	1
WORTHINGTON	OFF SALE ONLY		10,560	874,153	647,700	226,453	25.91	158,680	67,773	10,942	....	78,715	9.00	70,000	....	....	....	....	15,971	1
ZUMBROTA	ON & OFF SALE		2,376	530,944	317,164	213,780	40.26	213,972	-192	7,034	....	6,842	1.29	....	14,866	....	....	....	30,074	1
TOTAL ON & OFF SALE STORES			233,204	60,389,637	36,655,837	23,733,800	39.30	21,452,327	2,281,473	1,773,146	274,488	3,780,131	6.26	3,307,712	1,021,419	219,545	440,714	40,000	2,118,677	203
TOTAL OFF SALE ONLY STORES			569,237	75,019,988	57,907,721	17,112,267	22.81	12,120,652	4,991,615	1,350,131	239,374	6,102,372	8.13	4,976,449	721,856	167,257	197,712	150,000	844,702	112
TOTAL ALL STORES			802,441	135,409,625	94,563,558	40,846,067	30.16	33,572,979	7,273,088	3,123,277	513,862	9,882,503	7.30	8,284,161	1,743,275	386,802	638,426	190,000	2,963,379	315

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 garbage collection enterprise fund operations.
- [2] The water utility operations include the garbage collection 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] A joint powers agreement between the cities of Albertville, Hanover, and St. Michael, and the town of Frankfort.
- [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 preferred.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the garbage collection enterprise fund operations.
- [18] The sewer utility operations include the garbage collection enterprise fund operations.
- [19] The debt payments are also shown in Table 4A.
- [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 preferred.
- [25] The operations were transferred to the Governmental Funds.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
ADA	1,983	20,000	100,000	440,000	62,000	....	....	622,000	....	39,644
ADAMS	779	....	....	330,000	978,000	....	....	1,678,000	....	....
ADRIAN	1,322	155,000	65,000	....	....	....	370,000	445,000	....	25,906
AFTON	2,675	258,000	....	....	....	....	....	258,000	....	....
AITKIN	1,883	....	....	400,000	90,000	....	....	490,000	400,000	11,867
AKELEY	501	....	....	....	4,000	....	....	4,000	....	....
ALBANY	1,658	391,000	162,375	670,000	450,000	....	....	1,673,375	345,000	....
ALBERT LEA	18,241	10,000	2,460,935	2,050,000	5,300,000	....	....	9,820,935	....	803,077
ALBERTA	128	....	....	....	57,000	....	....	57,000	....	....
ALBERTVILLE	1,021	400,000	290,000	3,581,000	465,000	....	....	4,736,000	400,000	....
ALDEN	670	10,000	....	515,000	....	....	....	525,000	....	....
ALDRICH	75	....	....	....	....	....	....	....	....	....
ALEXANDRIA	7,944	....	154,000	1,005,000	....	....	370,000	1,529,000	555,000	....
ALPHA	157	....	....	....	....	....	....	....	....	....
ALTURA	356	165,000	....	....	....	....	....	165,000	....	....
ALVARADO	357	525,000	....	45,127	....	....	....	570,127	525,000	....
AMBOY	608	....	....	....	....	....	12,000	12,000	....	....
ANDOVER	13,086	50,000	1,270,000	24,509,100	....	....	810,000	26,639,100	2,593,000	539,113
ANNANDALE	1,747	2,305,000	135,000	975,000	....	....	655,000	4,070,000	....	....
ANOKA	16,408	1,905,000	....	4,300,000	460,000	....	....	7,075,000	1,630,000	517,096
APPLE VALLEY	32,122	5,750,000	3,725,000	12,240,000	6,500,000	....	690,000	28,905,000	3,805,000	1,638,756
APPLETON	1,837	365,000	918,000	....	1,055,000	....	....	2,338,000	....	15,254
ARCO	102	....	....	....	220,000	....	....	220,000	....	45,209
ARDEN HILLS	9,737	....	....	1,290,000	....	....	....	1,290,000	1,290,000	282,500
ARGYLE	704	375,000	....	....	....	....	21,000	396,000	....	....
ARLINGTON	1,865	1,185,000	30,000	1,727,800	....	....	180,000	3,122,800	....	....
ASHBY	530	335,000	....	5,600	....	....	....	340,600	....	....
ASKOV	366	....	....	....	....	....	....	....	....	....
ATWATER	1,100	310,000	....	....	....	....	....	310,000	....	....
AUDUBON	425	455,000	....	....	....	....	....	455,000	....	....
AURORA	2,176	....	....	92,000	....	....	....	92,000	....	226,549
AUSTIN	22,229	2,470,000	1,290,000	1,525,000	3,355,000	....	340,000	12,269,967	1,655,000	4,796,985
AVOCA	174	....	....	....	....	....	....	....	....	....
AVON	989	....	....	870,000	....	....	....	870,000	505,000	....
BABBITT	1,978	....	....	....	....	....	....	....	....	....
BACKUS	265	....	....	90,000	....	....	....	90,000	....	668
BADGER	381	....	....	235,000	....	....	....	235,000	235,000	....
BAGLEY	1,327	30,000	....	....	....	....	140,000	170,000	....	....
BALATON	728	....	....	100,000	380,000	....	116,000	596,000	....	....
BARNESVILLE	2,044	....	....	445,000	780,000	....	941,879	2,166,879	800,000	....
BARNUM	442	....	....	324,000	....	....	....	1,284,000	....	....
BARRETT	441	52,000	....	....	....	....	....	52,000	....	....
BARRY	43	....	....	26,500	....	....	....	26,500	....	....
BATTLE LAKE	758	....	....	....	415,000	....	....	415,000	....	....
BAUDETTE	1,159	....	....	....	....	....	....	....	....	48,167
BAXTER	3,281	686,000	1,014,000	2,304,400	....	....	....	4,004,400	....	290,780
BAYPORT	3,106	....	....	....	....	....	....	....	....	193,189
BEARDSLEY	361	....	....	415,000	....	....	....	415,000	....	....
BEAVER BAY	218	....	....	164,000	....	....	....	164,000	....	1,820
BEAVER CREEK	279	....	....	....	175,299	....	....	175,299	....	....
BECKER	766	3,770,000	170,000	1,180,000	....	....	900,000	6,020,000	415,000	677,841
BEJOU	103	....	....	....	....	....	....	....	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER				
BELGRADE	808	....	....	....	375,000	....	600,000	....	975,000	375,000	100,100
BELLE PLAINE	3,159	295,000	....	1,300,000	1,210,000	....	....	....	2,805,000	....	....
BELLECHESTER	217	47,000	....	....	....	....	....	....	47,000	....	....
BELLINGHAM	262	....	....	181,431	....	....	....	....	181,431	....	....
BELTRAMI	119	....	....	....	....	....	....	....	....	....	98,000
BELVIEW	414	38,000	....	363,000	250,000	....	....	....	651,000	....	....
BEMIDJI	11,101	502,500	1,510,000	2,610,000	1,415,000	....	....	....	6,037,500	2,080,000	860,188
BENA	133	....	....	....	....	....	....	....	....	....	....
BENSON	3,552	50,000	730,000	605,000	1,000,000	....	....	....	2,385,000	....	150,582
BERTHA	516	19,000	....	....	....	....	....	....	19,000	....	....
BETHEL	292	....	....	....	....	....	....	....	....	....	....
BIG FALLS	372	....	....	....	....	....	....	....	....	....	....
BIG LAKE	3,073	....	1,225,000	1,590,000	....	....	....	....	2,815,000	400,000	2,529,757
BIGELOW	251	149,400	....	....	....	....	....	....	149,400	....	....
BIGFORK	538	....	....	....	....	....	....	....	....	....	....
BINGHAM LAKE	220	147,700	....	....	....	....	....	....	147,700	....	....
BIRCHWOOD	1,049	90,000	....	80,000	....	....	....	....	170,000	....	....
BIRD ISLAND	1,349	....	135,000	480,000	535,000	....	....	....	1,150,000	....	....
BISCAY	135	....	....	....	....	....	....	....	....	....	....
BIWABIK	1,249	250,000	....	....	....	....	....	....	250,000	....	....
BLACKDUCK	763	133,500	....	....	150,000	....	70,000	830,000	1,183,500	....	23,365
BLAINE	36,258	425,000	11,375,000	17,390,000	2,090,000	....	....	....	31,280,000	1,335,000	331,816
BLOMKEST	176	....	....	....	....	....	....	....	....	....	....
BLOOMING PRAIRIE	2,031	165,000	100,000	140,000	590,000	....	....	2,020,000	3,015,000	....	....
BLOOMINGTON	85,299	28,050,000	25,167,897	27,790,000	4,190,000	54,625,000	....	80,000,000	219,822,897	25,790,000	1,906,322
BLUE EARTH	4,163	55,000	765,000	6,695,000	2,775,000	....	250,000	650,000	11,190,000	4,650,000	94,499
BLUFFTON	181	....	....	....	....	....	....	....	....	....	100,000
BOCK	100	....	....	....	....	....	....	....	....	....	....
BORUP	128	66,000	....	....	....	....	....	....	66,000	....	....
BOVEY	751	....	....	....	....	....	....	....	....	....	....
BOWLUS	276	73,000	....	219,000	....	....	....	....	292,000	....	7,824
BOY RIVER	32	....	....	....	....	....	....	....	....	....	....
BOYD	248	251,000	....	....	30,000	....	....	....	281,000	....	5,941
BRAHAM	998	....	100,000	....	160,000	....	....	....	260,000	....	13,187
BRAINERD	11,385	2,075,000	418,600	1,900,000	....	....	....	495,000	4,888,600	570,000	1,353,337
BRANCH	2,133	....	....	95,000	....	....	....	....	95,000	....	....
BRANDON	543	42,000	....	....	500,000	....	....	....	542,000	....	5,000
BRECKENRIDGE	4,004	2,310,000	50,000	1,244,720	343,280	....	....	....	3,948,000	....	280,713
BREEZY POINT	520	....	....	1,119,000	....	....	....	....	1,119,000	....	49,154
BREWSTER	549	....	....	13,000	325,000	....	....	....	338,000	325,000	....
BRICELYN	432	31,597	....	....	....	....	....	....	31,597	....	....
BROOK PARK	148	35,000	....	....	....	....	....	....	35,000	....	....
BROOKLYN CENTER	29,420	1,260,000	6,060,000	1,220,000	....	....	180,000	180,000	8,900,000	1,020,000	438,504
BROOKLYN PARK	53,842	6,360,000	....	11,865,000	....	....	....	....	18,225,000	....	561,000
BROOKS	161	....	....	....	....	....	....	....	....	....	....
BROOKSTON	111	....	....	....	....	....	....	....	....	....	....
BROOTEN	631	....	....	182,000	....	....	....	....	182,000	....	....
BROWERVILLE	712	1,193,500	....	235,000	....	....	....	....	1,428,500	....	....
BROWNS VALLEY	851	655,000	120,000	....	....	....	....	1,625,000	2,400,000	....	....
BROWNSDALE	651	....	....	191,478	....	....	....	....	191,478	....	....
BROWNSVILLE	452	10,000	....	560,000	....	....	34,286	188,638	792,924	....	2,500
BROWNTON	663	....	....	843,000	....	....	....	....	843,000	....	23,005

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER			
BRUNO	98	....	....	....	....	....	....	....	....
BUCKMAN	190	187,000	....	....	....	....	....	187,000	....
BUFFALO	6,084	725,000	2,469,546	5,035,000	3,285,000	....	....	11,514,546	725,000
BUFFALO LAKE	793	17,000	....	1,255,340	....	....	....	1,272,340	....
BUHL	988	20,000	....	....	....	....	....	20,000	....
BURNSVILLE	46,687	12,310,000	11,365,000	67,905,000	3,320,000	....	4,515,000	99,415,000	44,650,000
BURTRUM	171	....	....	....	....	....	....	....	....
BUTTERFIELD	577	85,000	....	....	....	....	....	85,000	....
BYRON	2,224	125,000	200,000	1,310,000	743,000	....	10,000	2,388,000	....
CALEDONIA	2,739	655,000	80,000	2,230,000	959,653	....	....	4,329,653	....
CALLAWAY	206	150,000	....	....	....	....	....	150,000	....
CALUMET	404	....	....	....	....	....	....	....	....
CAMBRIDGE	3,490	....	1,525,000	2,150,000	....	....	1,630,000	5,305,000	....
CAMPBELL	245	29,000	....	61,000	....	....	....	90,000	....
CANBY	1,972	373,000	....	60,000	....	....	....	433,000	....
CANNON FALLS	3,057	515,000	2,240,000	2,550,000	110,000	....	....	5,415,000	1,435,000
CANTON	343	29,000	....	75,000	....	....	....	104,000	....
CARLOS	326	....	....	....	....	....	....	....	....
CARLTON	924	925,000	....	7,513	....	....	....	932,513	....
CARVER	728	12,000	....	725,000	....	....	235,000	972,000	....
CASS LAKE	933	....	....	10,000	60,000	....	....	70,000	....
CEDAR MILLS	74	....	....	....	....	....	....	....	....
CENTER CITY	508	....	....	285,000	....	....	....	285,000	....
CENTERVILLE	1,229	....	....	1,132,000	....	....	....	1,132,000	....
CEYLON	496	....	....	....	1,205,000	....	....	1,205,000	....
CHAMPLIN	14,500	3,960,000	440,000	20,990,750	3,845,000	....	....	29,235,750	10,115,000
CHANDLER	280	55,000	....	....	....	....	....	55,000	....
CHANHASSEN	9,229	2,505,000	11,354,620	15,575,000	....	....	....	29,434,620	5,204,620
CHASKA	10,478	....	12,365,000	4,770,000	1,385,000	....	1,825,000	20,345,000	3,730,000
CHATFIELD	2,075	95,000	85,000	510,000	2,725,000	....	....	3,415,000	590,000
CHICKAMAW BEACH	124	....	....	....	....	....	....	....	....
CHISAGO CITY	2,223	77,000	1,480,000	1,905,000	....	....	105,000	3,567,000	....
CHISHOLM	5,219	....	....	....	1,529,000	....	....	1,529,000	1,410,000
CHOKIO	540	....	374,550	292,435	15,203	....	....	682,188	....
CIRCLE PINES	4,846	460,000	275,000	1,155,000	....	....	45,000	1,935,000	....
CLARA CITY	1,530	295,000	....	100,000	....	....	40,000	435,000	....
CLAREMONT	589	100,000	....	....	....	....	....	100,000	....
CLARISSA	642	535,000	....	....	910,000	....	....	1,445,000	....
CLARKFIELD	1,043	30,000	17,000	480,000	2,425,000	....	....	2,952,000	2,275,000
CLARKS GROVE	645	....	....	....	....	....	....	....	....
CLEAR LAKE	296	....	....	418,000	....	....	....	418,000	....
CLEARBROOK	569	....	....	15,000	375,000	....	....	390,000	....
CLEARWATER	465	....	....	537,513	....	....	....	537,513	....
CLEMENTS	175	....	....	....	131,349	....	....	131,349	....
CLEVELAND	739	....	....	....	560,000	....	....	560,000	....
CLIMAX	204	110,000	....	....	115,000	....	....	225,000	110,000
CLINTON	622	....	....	....	....	....	....	....	....
CLITHERALL	126	....	....	....	....	....	....	....	....
CLONTARF	180	....	....	....	....	....	....	....	....
CLOQUET	10,480	725,000	2,585,000	400,000	1,850,000	....	....	5,560,000	....
COATES	192	....	....	....	....	....	....	....	....
COBDEN	66	....	....	....	....	....	....	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
COKATO	2,118	265,000	372,000	125,000	....	....	100,000	....	862,000	....	19,102
COLD SPRING	2,400	505,000	....	1,845,000	515,000	....	....	....	2,865,000	....	16,670
COLERAINE	1,073	125,000	....	....	....	....	....	....	125,000	....	....
COLOGNE	613	340,000	....	100,000	....	....	....	....	440,000	....	20,000
COLUMBIA HEIGHTS	19,170	....	20,500,000	1,985,000	....	....	....	....	22,485,000	11,075,000	462,971
COMFREY	504	....	....	12,488	....	....	....	....	12,488	....	....
COMSTOCK	110	....	....	....	....	....	....	....	....	....	10,064
CONGER	150	....	....	....	....	....	....	....	....	....	....
COOK	776	26,000	....	....	250,000	....	....	....	276,000	....	24,113
COON RAPIDS	45,774	1,420,000	14,645,000	27,180,000	2,205,000	....	....	....	45,450,000	....	1,382,961
CORCORAN	4,952	135,000	....	140,000	....	....	....	....	275,000	....	....
CORRELL	72	....	....	....	....	....	....	....	....	....	....
COSMOS	559	....	....	300,000	....	....	....	....	300,000	....	....
COTTAGE GROVE	21,800	2,465,000	925,000	6,975,000	2,685,000	....	....	500,000	13,550,000	2,120,000	772,375
COTTONWOOD	950	36,878	80,000	254,000	255,373	....	....	....	626,251	....	56,625
COURTLAND	416	....	....	145,000	....	....	....	....	145,000	....	....
CROMWELL	229	....	....	126,800	....	....	....	....	126,800	....	....
CROOKSTON	8,325	690,000	400,000	700,000	5,132,000	....	....	....	6,922,000	1,195,000	282,201
CROSBY	2,093	....	....	15,000	....	....	....	....	15,000	....	50,700
CROSSLAKE	1,020	....	....	440,000	....	....	995,002	....	1,435,002	....	41,354
CRYSTAL	24,900	....	7,735,000	333,000	....	....	....	....	8,068,000	5,865,000	316,533
CURRIE	325	15,000	....	....	35,000	....	....	....	50,000	....	....
CUYUNA	174	....	....	....	....	....	....	....	....	....	....
CYRUS	334	85,000	....	....	....	....	....	....	85,000	....	....
DAKOTA	360	....	....	....	....	....	....	....	....	....	....
DALTON	227	....	....	....	197,000	....	....	....	197,000	....	....
DANUBE	592	115,000	....	444,143	50,000	....	....	....	609,143	....	....
DANVERS	146	....	....	....	....	....	30,000	....	30,000	....	....
DARFUR	123	....	....	....	....	....	....	....	....	....	....
DARWIN	228	....	....	....	....	....	30,000	....	30,000	....	....
DASSEL	1,112	....	28,000	220,000	1,685,000	....	....	....	1,933,000	1,410,000	....
DAWSON	1,968	....	47,500	70,000	460,000	....	....	....	717,500	....	120,703
DAYTON	4,666	319,000	290,000	230,000	....	....	....	....	839,000	....	74,070
DE GRAFF	154	....	....	....	....	....	....	....	....	....	....
DEEPHAVEN	3,741	20,000	....	328,000	....	495,000	....	....	843,000	....	65,859
DEER CREEK	357	....	....	....	....	....	....	....	....	....	67,872
DEER RIVER	864	181,000	....	....	200,000	....	....	....	381,000	....	33,027
DEERWOOD	597	280,000	....	....	....	....	....	....	280,000	....	....
DELANO	2,647	50,000	960,000	1,660,000	1,130,000	....	1,350,000	....	5,150,000	....	5,740
DELAVAN	260	75,000	....	....	....	....	....	....	75,000	....	....
DELHI	69	....	....	....	....	....	....	....	....	....	....
DELLWOOD	815	....	....	50,000	....	....	....	....	50,000	....	....
DENHAM	41	....	....	....	....	....	....	....	....	....	....
DENNISON	147	....	....	129,000	....	....	....	....	129,000	....	....
DENT	202	77,000	....	....	....	....	....	....	77,000	....	37,351
DETROIT LAKES	7,059	2,210,000	1,625,000	2,947,800	830,000	....	....	....	7,612,800	1,885,000	947,296
DEXTER	279	335,000	....	....	90,000	....	....	....	425,000	....	....
DILWORTH	2,716	175,000	....	925,000	1,055,000	....	....	....	2,155,000	1,055,000	65,981
DODGE CENTER	1,824	50,000	105,000	970,000	....	....	....	....	1,125,000	135,000	....
DONALDSON	66	....	....	....	....	....	....	....	....	....	....
DONNELLY	301	....	....	....	296,000	....	....	....	296,000	....	....
DORAN	70	....	....	....	....	....	....	....	....	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND					REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT					
DOVER	428	....	....	....	....	....	....	....	....	....
DOVRAY	82	....	....	....	....	....	....	....	....	13,616	
DULUTH	82,899	12,455,000	14,360,000	7,060,000	44,705,000	29,300,000	....	875,000	108,755,000	....	994,241
DUMONT	141	....	....	....	....	....	....	....	....	....
DUNDAS	441	....	56,561	....	....	....	....	....	56,561	....	251,000
DUNDEE	112	....	....	....	....	....	....	....	....	....
DUNNELL	184	....	....	....	....	....	....	....	....	....
EAGAN	42,556	7,210,000	700,000	44,405,000	5,050,000	....	....	2,690,000	60,055,000	5,275,000	169,194
EAGLE BEND	602	10,000	....	381,500	....	....	....	....	391,500	....	....
EAGLE LAKE	1,542	66,580	....	247,000	....	....	....	....	313,580	....	....
EAST BETHEL	8,159	35,000	....	3,235,000	....	....	....	....	3,270,000	....	....
EAST GRAND FORKS	8,430	1,265,000	....	5,060,000	440,000	....	....	943,729	7,708,729	1,700,000	980,186
EAST GULL LAKE	522	....	....	68,200	....	....	....	....	68,200	....	75,000
EASTON	215	....	....	....	....	....	....	....	....	....	33,750
ECHO	284	154,989	....	30,000	....	....	....	....	184,989	....	....
EDEN PRAIRIE	34,906	8,840,000	17,200,000	21,625,000	23,105,000	....	....	650,000	71,420,000	24,850,000	16,287
EDEN VALLEY	795	....	....	363,000	....	....	220,000	....	583,000	....	47,417
EDGERTON	1,088	70,000	140,000	....	274,251	....	....	....	484,251	....	....
EDINA	46,095	....	36,475,000	4,100,000	6,730,000	....	....	....	47,305,000	....	593,498
EFFIE	104	....	....	....	....	....	....	....	....	....	....
EITZEN	222	....	....	785,100	....	....	....	....	785,100	....	....
ELBA	226	....	....	....	....	....	....	....	....	....	9,525
ELBOW LAKE	1,269	15,000	....	507,600	....	....	875,000	....	1,397,600	....	....
ELGIN	696	....	....	....	....	....	....	....	....	....	75,281
ELIZABETH	234	....	....	179,000	20,626	....	....	....	199,626	....	14,630
ELK RIVER	9,701	260,000	1,422,000	5,425,000	....	....	560,000	....	7,667,000	2,575,000	1,256,653
ELKO	296	....	....	....	270,000	....	....	....	270,000	....	218,751
ELKTON	146	....	....	160,000	....	....	....	....	160,000	....	....
ELLENDALE	475	359,000	....	....	....	....	15,000	....	374,000	334,000	....
ELLSWORTH	572	....	....	....	415,000	....	....	....	415,000	....	....
ELMDALE	132	....	....	....	....	....	....	....	....	....	....
ELMORE	851	....	....	....	....	....	....	....	....	....	180,000
ELROSA	199	....	....	....	....	....	....	....	....	....	....
ELY	3,662	....	....	....	....	....	380,000	....	380,000	....	840,117
ELYSIAN	455	....	....	327,312	118,688	....	22,000	....	468,000	....	20,000
EMILY	618	70,000	....	....	....	....	....	....	70,000	....	....
EMMONS	419	....	....	15,000	....	....	....	....	15,000	....	....
ERHARD	175	....	....	....	....	....	....	....	....	....	....
ERSKINE	522	....	....	....	90,000	....	....	135,000	225,000	....	110,171
EVAN	80	....	....	....	....	....	....	....	....	....	....
EVANSVILLE	586	....	....	60,000	....	....	....	....	60,000	....	15,723
EVELETH	4,544	300,000	....	....	....	....	....	....	300,000	....	123,452
EXCELSIOR	2,574	205,000	....	340,000	95,000	....	....	....	640,000	....	17,455
EYOTA	1,407	80,000	....	210,000	....	....	....	....	290,000	....	....
FAIRFAX	1,392	....	....	....	....	....	....	....	....	....	190,413
FAIRMONT	11,610	850,000	901,000	8,395,000	320,000	....	6,824,000	....	17,290,000	4,025,000	649,430
FALCON HEIGHTS	5,386	10,000	3,840,000	125,000	....	....	....	....	3,975,000	950,000	23,431
FARIBAULT	16,308	1,425,000	1,765,000	7,780,000	710,000	....	1,205,000	75,000	12,960,000	....	1,240,353
FARMINGTON	5,350	940,000	320,000	4,585,000	....	....	....	....	5,845,000	480,000	275,954
FARWELL	75	....	....	....	....	....	....	....	....	....	....
FEDERAL DAM	120	....	....	....	....	....	....	....	....	....	2,500
FELTON	205	....	....	....	....	....	....	....	....	....	70,400

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
FERGUS FALLS	12,446	635,000	2,210,000	3,630,000	2,090,000	....	35,000	....	8,600,000	2,230,000	3,667,119
FERTILE	831	721,000	....	170,000	230,000	....	....	....	1,121,000	....	....
FIFTY LAKES	301	....	....	....	....	....	....	....	....	....	1,662
FINLAYSON	229	....	....	....	....	....	....	....	....	....	....
FISHER	465	....	....	388,000	11,000	....	....	....	399,000	....	....
FLENSBURG	232	....	....	....	....	....	....	....	....	....	....
FLOODWOOD	628	297,513	....	51,000	....	....	....	....	348,513	....	....
FLORENCE	54	....	....	....	....	....	....	....	....	....	22,424
FOLEY	1,736	....	71,705	171,000	....	....	169,000	....	411,705	....	....
FORADA	182	....	....	....	....	....	....	....	....	....	....
FOREST LAKE	5,430	1,290,000	920,000	2,096,000	105,000	....	....	....	4,411,000	....	102,000
FORESTON	302	160,000	....	....	....	....	....	....	160,000	....	....
FORT RIPLEY	74	....	....	....	....	....	....	....	....	....	....
FOSSTON	1,603	360,000	420,000	145,000	330,000	....	490,000	....	1,745,000	330,000	55,000
FOUNTAIN	324	615,000	....	....	....	....	....	....	615,000	170,000	....
FOXHOME	163	....	....	....	....	....	....	....	....	....	....
FRANKLIN (RENVILLE)	433	225,000	....	390,000	....	....	....	....	615,000	....	25,897
FRANKLIN (ST. LOUIS)	21	....	....	....	....	....	....	....	....	....	....
FRAZEE	1,219	....	....	645,000	....	....	160,000	....	805,000	....	25,993
FREEBORN	285	....	....	179,823	210,000	....	....	....	389,823	....	....
FREEMPORT	513	....	....	85,000	....	....	....	....	85,000	....	....
FRIDLEY	29,336	....	9,815,000	4,295,000	....	3,495,000	....	....	17,605,000	15,875,000	788,798
FROST	253	....	....	....	....	....	....	....	....	....	....
FULDA	1,294	13,000	....	....	....	....	....	....	13,000	....	....
FUNKLEY	15	....	....	....	....	....	....	....	....	....	....
GARFIELD	260	28,000	....	....	....	....	....	....	28,000	....	....
GARRISON	189	....	....	....	....	....	....	....	....	....	....
GARVIN	163	....	....	....	....	....	....	....	....	....	98,670
GARY	212	187,000	....	....	....	....	....	....	187,000	....	....
GAYLORD	1,955	....	105,000	1,005,000	1,679,000	....	....	1,780,000	4,569,000	....	210,000
GEM LAKE	410	....	....	....	....	....	....	....	....	....	....
GENEVA	430	....	....	191,000	....	....	20,000	....	211,000	....	....
GENOLA	86	....	....	....	....	....	....	....	....	....	....
GEORGETOWN	112	....	....	....	....	....	....	....	....	....	97,500
GHENT	322	....	....	137,000	....	....	....	....	137,000	....	....
GIBBON	809	335,000	....	....	....	....	....	....	335,000	....	....
GILBERT	2,105	....	....	455,000	....	....	....	....	455,000	....	156,970
GILMAN	181	....	....	....	....	....	....	....	....	....	....
GLENCOE	4,536	25,000	1,165,000	1,535,000	7,425,000	....	3,825,000	....	13,975,000	10,845,000	241,419
GLENVILLE	735	....	....	370,000	236,000	....	....	....	606,000	....	....
GLENWOOD	2,456	85,000	....	225,000	1,891,000	....	....	....	2,201,000	....	....
GLYNDON	862	4,500	....	609,500	29,925	....	....	....	644,005	....	....
GOLDEN VALLEY	21,318	850,000	19,380,000	9,010,000	....	....	325,000	....	29,565,000	17,710,000	1,767,970
GONVICY	301	....	....	....	265,000	....	54,000	....	319,000	....	....
GOOD THUNDER	546	....	....	415,000	155,000	....	....	....	570,000	....	12,193
GOODHUE	694	....	....	56,650	....	....	86,677	....	143,327	....	....
GOODRIDGE	140	....	....	166,000	....	....	10,000	....	176,000	....	....
GOODVIEW	2,791	....	300,000	3,315,000	....	....	....	....	3,615,000	1,125,000	214,095
GRACEVILLE	778	....	....	....	944,000	....	....	....	944,000	....	....
GRANADA	357	....	....	10,000	234,949	....	....	....	244,949	....	....
GRAND MARAIS	1,500	40,000	....	771,000	785,000	....	275,000	335,000	2,206,000	....	....
GRAND MEADOW	939	....	....	175,000	280,000	....	....	....	455,000	160,000	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
GRAND RAPIDS	8,194	495,000	4,530,000	840,000	6,665,000	....	20,000	12,550,000	....	171,455
GRANITE FALLS	3,235	....	350,000	1,140,000	6,065,000	....	425,000	7,980,000	2,370,000	37,098
GRASSTON	122	....	....	....	....	....	....	....	....	....
GREEN ISLE	325	286,000	....	....	....	....	....	286,000	....	....
GREENBUSH	847	....	....	285,000	....	....	....	285,000	....	....
GREENFIELD	1,545	....	....	205,000	....	....	....	205,000	....	....
GREENWALD	233	....	....	....	....	....	....	....	....	....
GREENWOOD	656	....	....	465,000	....	....	....	465,000	....	....
GREY EAGLE	335	45,565	....	200,000	....	....	....	245,565	200,000	10,000
GROVE CITY	578	90,000	....	....	....	....	....	90,000	....	....
GRYGLA	234	60,000	....	228,000	....	....	70,000	358,000	....	....
GULLY	91	....	....	....	....	....	....	....	....	....
HACKENSACK	269	....	....	783,118	....	....	....	783,118	....	....
HADLEY	127	....	....	....	....	....	....	....	....	....
HALLOCK	1,539	140,000	17,000	830,000	1,055,000	....	56,000	2,098,000	1,885,000	20,979
HALMA	81	....	....	....	....	....	....	....	....	....
HALSTAD	685	....	55,000	745,000	1,000,000	....	90,000	1,890,000	1,495,000	4,000
HAM LAKE	9,439	....	170,000	1,040,000	....	....	40,000	1,250,000	....	133,531
HAMBURG	489	3,000	....	549,514	2,500	....	....	555,014	190,000	17,520
HAMMOND	178	....	....	68,000	....	....	....	68,000	....	....
HAMPTON	322	....	....	....	35,000	....	....	35,000	....	....
HANCOCK	798	20,000	....	40,000	136,000	....	....	196,000	....	28,800
HANLEY FALLS	256	....	....	225,000	....	....	....	225,000	....	....
HANOVER	762	....	....	80,230	....	....	....	80,230	....	....
HANSKA	464	....	....	285,000	....	....	....	285,000	....	....
HARDING	81	....	....	....	....	....	....	....	....	....
HARDWICK	264	....	....	....	....	....	....	....	....	43,000
HARMONY	1,069	....	....	1,035,000	....	....	....	1,035,000	995,000	....
HARRIS	813	....	....	436,000	....	....	....	436,000	....	....
HARTLAND	295	40,000	....	....	287,000	....	....	327,000	....	....
HASTINGS	14,493	620,000	1,245,000	8,410,000	10,730,000	....	....	21,005,000	2,665,000	925,283
HATFIELD	77	....	....	....	....	....	....	....	....	....
HAWLEY	1,537	....	....	1,195,000	339,000	....	170,000	1,704,000	....	50,115
HAYFIELD	1,283	....	....	2,086,000	390,000	....	....	2,476,000	....	27,553
HAYWARD	293	....	....	120,000	....	....	....	120,000	....	....
HAZEL RUN	88	....	....	....	....	....	....	....	....	....
HECTOR	1,136	....	....	1,530,000	....	....	....	1,530,000	....	....
HEIDELBERG	104	....	....	....	....	....	....	....	....	....
HENDERSON	738	95,000	....	45,000	....	....	....	140,000	....	60,779
HENDRICKS	705	84,000	....	....	....	....	....	84,000	....	171,399
HENDRUM	319	....	....	110,000	....	....	....	110,000	....	....
HENNING	824	....	....	....	....	....	....	....	....	....
HENRIETTE	80	....	....	....	....	....	....	....	....	....
HERMAN	586	....	....	635,000	....	2,500	....	637,500	....	....
HERMANTOWN	6,810	92,000	....	2,224,000	....	....	....	2,316,000	....	951,028
HERON LAKE	755	20,800	....	....	600,000	....	....	620,800	....	2,137
HEWITT	276	....	....	103,700	....	....	....	103,700	....	....
HIBBING	18,723	3,100,000	1,500,000	915,000	10,590,000	....	400,000	16,505,000	....	1,974,536
HILL CITY	463	5,000	....	416,000	....	....	....	421,000	....	98,553
HILLMAN	53	....	....	....	....	....	....	....	....	....
HILLS	603	27,340	....	....	....	....	....	27,340	....	35,289
HILLTOP	781	....	250,000	....	....	....	....	250,000	....	60,000

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	ALL OTHER REVENUE				
HINCKLEY	972	98,000	236,000	....	635,000	....	....	195,000	1,164,000	....	80,351
HITTERDAL	232	....	....	....	....	....	....	....	....	....	....
HOFFMAN	683	120,000	....	....	....	....	....	....	120,000	....	....
HOKAH	748	....	....	....	452,000	....	....	....	452,000	....	....
HOLDINGFORD	640	....	....	535,000	....	....	....	....	535,000	....	5,638
HOLLAND	201	....	....	....	....	....	....	....	....	....	....
HOLLANDALE	271	....	....	....	....	....	....	....	....	....	....
HOLLOWAY	124	....	....	20,000	....	....	....	....	20,000	....	....
HOLT	89	....	....	....	....	....	....	....	....	....	....
HOPKINS	14,850	....	4,235,000	175,000	90,000	....	....	....	4,500,000	....	466,793
HOUSTON	1,128	....	....	150,000	....	....	46,000	....	196,000	....	....
HOWARD LAKE	1,265	1,223,000	....	40,000	....	....	....	....	1,263,000	....	80,201
HOYT LAKES	2,383	....	....	....	....	....	....	....	....	....	61,678
HUGO	4,250	....	....	1,980,000	....	....	....	....	1,980,000	80,000	85,000
HUMBOLDT	102	....	....	....	....	....	....	....	....	....	....
HUTCHINSON	10,071	1,675,000	690,000	8,800,000	8,140,000	....	4,215,000	....	23,520,000	....	438,354
IHLEN	117	....	....	....	....	....	....	....	....	....	....
INDEPENDENCE	2,770	125,000	....	810,000	....	....	....	....	935,000	....	25,022
INTERNATIONAL FALLS	7,836	90,000	1,050,000	460,000	260,000	....	....	....	1,860,000	....	432,782
INVER GROVE HEIGHTS	21,477	2,865,000	3,975,000	17,755,000	1,110,000	....	....	....	25,705,000	7,715,000	697,234
IONA	248	....	....	....	....	....	....	....	....	....	....
IRON JUNCTION	112	....	....	....	....	....	....	....	....	....	12,152
IRON TON	596	....	....	110,000	55,000	....	....	....	165,000	....	18,432
ISANTI	1,064	330,000	90,000	602,000	....	....	50,095	....	1,072,095	....	5,400
ISLAND VIEW	108	....	....	....	....	....	....	....	....	....	....
ISLE	553	620,000	....	....	....	....	95,000	665,000	1,380,000	620,000	....
IVANHOE	752	....	....	....	....	....	....	....	....	....	206,638
JACKSON	3,867	960,000	2,089,536	425,000	540,000	....	825,000	....	4,839,536	3,515,000	167,027
JANESVILLE	1,968	10,000	....	1,130,000	....	....	135,000	....	1,275,000	....	....
JASPER	645	....	....	....	....	....	....	....	....	....	....
JEFFERS	440	....	....	163,000	....	....	....	....	163,000	....	....
JENKINS	217	....	....	....	....	....	....	....	....	....	....
JOHNSON	48	....	....	....	....	....	....	....	....	....	....
JORDAN	2,830	45,000	....	1,505,000	635,000	....	....	....	2,185,000	1,405,000	....
KANDIYOHI	528	120,000	....	....	....	....	....	....	120,000	....	....
KARLSTAD	957	118,000	....	101,000	1,210,000	....	560,000	....	1,989,000	1,175,000	7,536
KASOTA	725	....	....	157,500	....	....	....	....	157,500	....	....
KASSON	3,227	205,000	120,000	150,000	665,000	....	....	....	1,140,000	15,000	....
KEEWATIN	1,366	....	....	....	....	....	....	....	....	....	....
KELLIHER	334	13,000	....	143,000	....	....	....	....	156,000	....	....
KELLOGG	421	....	....	....	....	....	....	....	....	....	....
KENNEDY	332	88,000	....	616,000	....	....	....	....	704,000	....	31,214
KENNETH	98	....	....	31,898	....	....	....	....	31,898	....	....
KENSINGTON	320	8,000	....	....	....	....	....	....	8,000	....	....
KENT	120	....	....	....	....	....	....	....	....	....	....
KENYON	1,544	160,000	60,000	765,000	....	....	....	....	985,000	670,000	....
KERKHOVEN	782	....	....	5,000	240,000	....	....	....	245,000	....	....
KERRICK	59	....	....	....	....	....	....	....	....	....	....
KETTLE RIVER	176	....	....	....	190,000	....	....	....	190,000	....	....
KIESTER	621	375,000	....	....	....	....	....	....	375,000	375,000	....
KILKENNY	178	....	....	....	....	....	....	....	....	....	....
KIMBALL	642	58,500	40,000	60,000	185,000	....	....	....	343,500	....	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE				ALL OTHER
KINBRAE	36	....	....	....	....	....	....	....	....
KINGSTON	136	....	....	....	....	....	....	....	....
KINNEY	250	....	....	....	....	....	....	....	....
LA CRESCENT	4,084	300,000	....	1,530,000	....	....	....	1,830,000	64,494
LA PRAIRIE	471	....	....	....	....	....	....	....	....
LA SALLE	101	....	....	54,000	....	....	....	54,000	2,015
LAFAYETTE	530	....	140,000	....	....	....	....	140,000	....
LAKE BENTON	813	550,000	....	....	....	....	....	550,000	156,141
LAKE BRONSON	295	....	....	108,000	....	....	....	108,000	....
LAKE CITY	4,361	....	565,000	4,110,000	1,735,000	....	737,000	7,147,000	135,704
LAKE CRYSTAL	2,088	225,000	340,000	60,000	760,000	....	....	1,385,000	360,000
LAKE ELMO	6,189	235,000	....	....	....	....	....	235,000	235,000
LAKE HENRY	103	....	....	....	....	....	....	....	....
LAKE LILLIAN	304	....	....	202,000	....	....	....	202,000	....
LAKE PARK	715	120,000	....	....	450,000	....	45,000	805,000	....
LAKE SHORE	625	....	....	275,000	....	....	....	275,000	....
LAKE ST. CROIX BEACH	1,179	....	....	....	....	....	....	....	....
LAKE WILSON	331	90,000	....	40,000	....	....	....	130,000	....
LAKEFIELD	1,814	....	....	430,000	772,000	....	....	1,202,000	13,635
LAKELAND	2,109	24,000	....	....	....	....	....	24,000	....
LAKELAND SHORES	188	....	....	....	....	....	....	....	....
LAKEVILLE	20,500	3,200,000	1,800,000	20,205,000	260,000	1,290,000	....	26,755,000	5,380,000
LAMBERTON	974	....	....	480,000	502,000	....	....	982,000	34,500
LANCASTER	383	....	....	594,000	....	....	....	594,000	15,960
LANDFALL	635	....	....	....	....	....	....	....	....
LANESBORO	900	....	....	716,000	140,000	....	....	856,000	8,498
LAPORTE	163	....	....	....	....	....	....	....	....
LASTRUP	153	....	....	....	....	....	....	....	....
LAUDERDALE	2,307	....	1,365,000	33,000	....	....	....	1,398,000	....
LE CENTER	1,917	....	....	60,000	....	....	....	60,000	171,025
LE SUEUR	3,686	475,000	282,720	445,000	2,570,000	....	....	3,772,720	29,183
LENGBY	127	....	....	....	....	....	....	....	....
LEONARD	40	....	....	....	....	....	....	....	....
LEONIDAS	81	....	....	....	....	....	....	....	....
LEROY	910	1,000	....	80,000	215,000	....	....	296,000	215,000
LESTER PRAIRIE	1,190	510,000	....	....	55,000	....	....	565,000	....
LEWISTON	1,243	145,000	....	110,000	....	....	....	255,000	42,395
LEWISVILLE	243	280,000	....	....	....	....	....	280,000	280,000
LEXINGTON	2,215	....	....	940,000	....	....	15,000	955,000	25,834
LILYDALE	575	....	....	100,000	....	....	....	100,000	....
LINDSTROM	2,346	....	85,000	1,835,000	160,000	....	....	2,080,000	64,200
LINO LAKES	7,600	....	....	3,971,000	....	....	....	3,971,000	199,130
LISMORE	259	....	....	....	....	....	....	....	....
LITCHFIELD	6,020	....	420,000	1,955,000	975,000	....	110,000	3,460,000	1,180,000
LITTLE CANADA	8,623	1,510,000	200,000	5,585,000	80,000	....	475,000	7,850,000	775,000
LITTLE FALLS	7,178	2,855,000	248,000	2,695,000	290,000	....	....	6,088,000	2,855,000
LITTLEFORK	765	....	....	439,000	338,000	....	82,000	859,000	....
LONG BEACH	228	....	....	....	....	....	....	....	....
LONG LAKE	1,988	32,000	1,975,000	896,000	590,000	....	....	3,493,000	1,235,000
LONG PRAIRIE	2,892	....	700,000	870,000	....	....	150,000	1,720,000	....
LONGVILLE	204	....	....	....	....	....	....	....	....
LONSDALE	1,319	120,000	....	766,000	....	....	....	886,000	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
LORETTO	345	....	....	30,000	....	....	....	....	30,000	....	....
LOUISBURG	61	....	....	....	....	....	....	....	....	....	....
LOWRY	275	41,000	....	....	....	....	....	....	41,000	....	....
LUCAN	251	....	....	197,000	....	....	....	....	197,000	....	....
LUVERNE	4,514	60,000	749,000	375,000	2,476,000	....	....	....	3,660,000	....	128,345
LYLE	564	....	....	325,000	189,800	....	....	....	514,800	....	30,335
LYND	304	....	....	76,000	189,000	....	....	....	265,000	....	....
MABEL	846	....	....	31,400	379,500	....	....	....	410,900	315,000	19,975
MADELIA	2,038	5,000	330,000	200,000	600,000	....	10,000	....	1,145,000	....	....
MADISON	2,172	90,000	....	540,000	1,395,000	....	....	....	2,025,000	....	....
MADISON LAKE	673	186,000	....	805,000	40,000	....	....	....	1,031,000	530,000	10,948
MAGNOLIA	229	....	....	111,000	....	....	....	....	111,000	....	5,225
MAHNOMEN	1,285	....	....	1,510,000	45,000	....	....	....	1,555,000	....	....
MAHTOMEDI	4,650	390,000	85,000	2,786,606	....	....	....	....	3,261,606	....	310,605
MANCHESTER	84	....	....	....	....	....	....	....	....	....	....
MANHATTAN BEACH	59	....	....	....	....	....	....	....	....	....	....
MANKATO	29,779	2,430,000	6,510,000	15,330,000	3,515,000	....	....	3,460,548	31,245,548	625,000	637,422
MANTORVILLE	791	70,000	....	362,720	....	....	....	500,000	932,720	....	12,509
MAPLE GROVE	35,882	7,475,000	5,490,000	42,635,000	....	800,000	6,715,000	160,000	63,275,000	6,905,000	1,490,975
MAPLE LAKE	1,196	10,000	248,000	878,000	....	....	....	660,000	1,796,000	....	....
MAPLE PLAIN	1,803	250,000	770,000	325,000	40,000	....	....	....	1,385,000	....	....
MAPLETON	1,489	30,000	40,000	15,000	1,664,856	....	....	....	1,749,856	....	4,500
MAPLEVIEW	232	....	....	....	....	....	....	....	....	....	....
MAPLEWOOD	29,305	820,000	2,490,000	17,650,000	....	....	....	130,000	21,090,000	2,650,000	971,053
MARRLE	734	....	....	....	....	....	....	....	....	....	....
MARIETTA	214	....	....	208,000	....	....	....	....	208,000	....	....
MARINE ON ST. CROIX	552	....	....	....	....	....	....	....	....	....	....
MARSHALL	11,851	975,000	8,230,000	1,935,000	5,850,000	....	2,869,000	1,236,000	21,095,000	4,850,000	2,475,556
MAYER	396	50,000	....	....	....	....	....	....	50,000	....	....
MAYNARD	463	....	....	233,000	....	....	....	....	233,000	....	....
MAZEPPA	712	....	....	....	545,000	....	....	....	545,000	....	26,005
MC GRATH	75	....	....	....	....	....	....	....	....	....	....
MC GREGOR	371	133,000	....	8,000	5,000	....	....	....	146,000	....	17,831
MC INTOSH	703	345,000	....	....	....	....	....	....	345,000	....	28,066
MC KINLEY	155	....	....	....	....	....	....	....	....	....	....
MEADOWLANDS	93	....	....	....	....	....	....	....	....	....	....
MEDFORD	864	30,000	....	677,000	60,000	....	....	....	767,000	....	13,260
MEDICINE LAKE	398	....	....	....	....	....	....	....	....	....	....
MEDINA	3,035	....	1,755,000	1,650,000	....	....	....	....	3,405,000	....	....
MEIRE GROVE	133	....	....	....	....	....	....	....	....	....	....
MELROSE	2,542	140,000	....	980,000	2,425,000	....	380,000	....	3,925,000	....	1,525,000
MENAHGA	975	537,200	....	....	160,000	....	....	200,000	897,200	550,000	234,324
MENDOTA	219	....	....	140,000	....	....	....	....	140,000	....	....
MENDOTA HEIGHTS	8,680	185,000	700,000	11,870,000	....	....	....	200,000	12,955,000	....	480,000
MENTOR	206	....	....	....	....	....	....	....	....	....	....
MIDDLE RIVER	324	215,000	....	....	....	....	....	....	215,000	....	....
MIESVILLE	179	....	....	....	....	....	....	....	....	....	....
MILACA	2,062	160,000	90,000	1,170,000	490,000	....	....	....	1,910,000	585,000	109,019
MILAN	334	....	....	....	....	....	....	....	....	....	....
MILLERVILLE	124	....	....	....	80,000	....	....	....	80,000	....	9,000
MILLVILLE	204	....	....	....	....	....	....	....	....	....	....
MILROY	282	....	....	145,000	....	....	....	....	145,000	145,000	6,776

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
MILTONA	205	....	....	....	45,000	....	....	....	45,000	....	....
MINNEAPOLIS	355,800	77,426,240	192,690,000	31,886,000	98,068,760	170,430,000	326,245,000	....	896,746,000	246,495,000	41,709,719
MINNEISKA	123	....	....	....	....	....	....	....	....	....	....
MINNEOTA	1,530	210,000	....	....	1,180,000	....	....	175,000	1,565,000	....	....
MINNESOTA CITY	270	....	....	....	....	....	....	....	....	....	....
MINNESOTA LAKE	711	....	....	625,000	....	....	....	....	625,000	....	....
MINNETONKA	43,742	4,225,000	1,675,000	40,940,000	1,200,000	13,335,000	395,000	....	61,770,000	16,185,000	....
MINNETONKA BEACH	596	195,000	....	....	....	....	....	....	195,000	....	....
MINNETRISTA	3,662	....	....	2,230,000	....	....	....	....	2,230,000	2,095,000	....
MIZPAH	104	....	....	....	....	....	....	....	....	....	....
MONTEVIDEO	5,832	610,000	580,000	1,665,736	2,219,264	....	....	....	5,075,000	1,160,000	164,445
MONTGOMERY	2,442	....	....	900,000	....	....	....	....	900,000	....	19,680
MONTICELLO	4,291	1,945,000	995,000	7,225,000	....	....	....	....	10,165,000	....	183,555
MONTROSE	979	....	....	1,355,000	....	....	....	....	1,355,000	....	73,113
MOORHEAD	30,737	1,710,000	4,250,000	10,370,000	4,275,000	....	7,515,000	1,765,000	29,885,000	2,160,000	435,893
MOOSE LAKE	1,352	189,000	50,000	....	60,000	....	165,000	....	464,000	165,000	24,935
MORA	2,805	....	790,000	651,000	....	....	1,080,000	....	2,521,000	1,020,000	117,000
MORGAN	957	....	....	....	285,000	....	....	....	285,000	....	12,145
MORRIS	5,499	460,000	120,000	675,000	995,000	....	....	669,014	2,919,014	....	376,282
MORRISTOWN	663	....	....	65,000	189,000	....	....	....	254,000	....	....
MORTON	460	145,000	....	....	....	....	....	....	145,000	....	6,000
MOTLEY	467	....	....	126,000	....	....	....	605,000	731,000	....	24,333
MOUND	9,951	790,000	2,060,000	6,865,000	325,000	....	....	....	10,040,000	....	213,494
MOUNDS VIEW	13,025	....	6,000,000	570,000	....	....	....	....	6,570,000	45,000	213,293
MOUNTAIN IRON	3,751	....	500,000	925,000	....	....	....	....	1,425,000	....	....
MOUNTAIN LAKE	2,109	280,000	29,300	515,000	4,000	....	790,000	....	1,618,300	....	36,986
MURDOCK	330	....	....	225,000	....	....	....	....	225,000	175,000	....
MYRTLE	75	....	....	....	....	....	....	....	....	....	....
NASHUA	59	....	....	....	....	....	....	....	....	....	....
NASHWAUK	1,345	....	....	504,000	....	....	....	1,535,000	2,039,000	....	....
NASSAU	107	....	....	....	....	....	....	....	....	....	....
NELSON	191	....	....	103,000	....	....	....	....	103,000	....	23,709
NERSTRAND	223	....	....	....	....	....	....	....	....	....	....
NEVIS	373	60,000	....	205,000	....	....	....	....	265,000	205,000	....
NEW AUBURN	339	25,000	....	....	....	....	....	....	25,000	....	234,000
NEW BRIGHTON	23,343	6,522,000	17,068,000	4,890,000	1,145,000	....	....	....	29,625,000	10,965,000	498,567
NEW GERMANY	377	....	145,000	....	....	....	....	....	145,000	....	....
NEW HOPE	22,944	455,000	7,910,000	6,620,000	100,000	....	....	....	15,085,000	5,230,000	949,092
NEW LONDON	913	....	....	....	20,000	....	....	....	20,000	....	62,269
NEW MARKET	308	597,500	....	....	....	....	....	....	597,500	....	10,000
NEW MUNICH	309	....	....	112,000	....	....	....	....	112,000	....	....
NEW PRAGUE	3,467	805,000	410,000	555,000	2,600,000	....	3,165,000	....	7,535,000	3,165,000	170,528
NEW RICHLAND	1,235	....	....	40,000	554,000	....	....	....	594,000	350,000	2,014
NEW TRIER	115	....	....	....	....	....	....	....	....	....	30,056
NEW ULM	13,498	....	1,675,000	6,960,000	1,915,000	....	....	....	10,550,000	....	2,646,232
NEW YORK MILLS	1,014	308,000	....	190,000	318,000	....	49,000	....	865,000	....	18,257
NEWFOLDEN	355	....	....	....	....	....	....	....	....	....	136,558
NEWPORT	3,567	10,000	1,540,000	650,000	....	....	....	....	2,200,000	....	38,472
NICOLLET	720	....	32,000	....	....	....	....	....	32,000	....	....
NIELSVILLE	102	44,000	....	55,000	....	....	....	....	99,000	....	....
NIMROD	71	....	....	....	....	....	....	....	....	....	....
NISSWA	1,446	3,355,000	....	....	....	....	....	....	3,355,000	....	3,333

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER				
NORCROSS	78	.....	.....	.....	.....	.....	.....	.....	.....
NORTH BRANCH	1,784	90,000	540,000	3,370,000	.....	.....	1,022,000	.....	5,022,000	315,000	.....
NORTH MANKATO	10,252	105,000	1,570,000	8,110,000	1,280,000	.....	.....	.....	11,065,000	1,525,000	553,010
NORTH OAKS	3,205	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NORTH REDWOOD	202	.....	.....	170,000	.....	.....	.....	.....	170,000	.....	.....
NORTH ST. PAUL	12,350	.....	430,000	3,625,000	.....	.....	.....	.....	4,055,000	.....	132,888
NORTHFIELD	14,036	1,295,000	958,000	8,470,000	3,515,000	.....	339,000	.....	14,577,000	2,955,000	1,201,523
NORTHOME	284	29,000	.....	.....	258,000	.....	.....	.....	287,000	.....	.....
NORTHROP	261	60,000	.....	.....	50,000	.....	.....	.....	110,000	.....	.....
NORWOOD	1,359	.....	.....	95,000	460,000	.....	.....	.....	555,000	.....	22,586
DAY PARK HEIGHTS	3,751	180,000	.....	1,159,000	110,000	.....	.....	.....	1,449,000	.....	33,499
DAYDALE	16,026	3,130,000	4,825,000	17,520,000	.....	.....	.....	.....	25,475,000	7,725,000	639,499
ODESSA	169	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ODIN	121	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000
OGEMA	223	.....	.....	.....	.....	.....	.....	.....	.....	.....	101,270
OGILVIE	410	.....	100,000	.....	131,000	.....	.....	.....	231,000	.....	.....
OKABENA	218	255,000	.....	.....	.....	.....	.....	.....	255,000	.....	8,000
OKLEE	485	26,000	.....	.....	.....	.....	.....	.....	26,000	.....	.....
OLIVIA	2,752	.....	730,000	2,525,000	505,000	.....	680,000	.....	4,440,000	1,340,000	36,962
ONAMIA	652	525,000	.....	.....	.....	.....	.....	.....	525,000	.....	.....
ORMSBY	158	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ORONO	7,284	.....	.....	2,025,000	.....	.....	.....	.....	2,025,000	450,000	95,119
ORONOCO	690	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,682
ORR	241	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ORTONVILLE	2,628	175,000	.....	300,000	3,145,000	.....	.....	.....	3,620,000	.....	24,135
OSAKIS	1,328	680,000	170,000	30,000	.....	.....	.....	.....	880,000	.....	4,208
OSLO	363	.....	.....	1,250,000	.....	.....	.....	.....	1,250,000	.....	.....
OSSEO	2,707	525,000	.....	665,000	.....	.....	.....	.....	1,190,000	.....	128,200
OSTRANDER	287	28,000	.....	7,600	.....	.....	.....	.....	35,600	.....	.....
OTTERTAIL	282	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OWATONNA	19,017	.....	1,150,000	6,775,000	3,780,000	.....	.....	.....	11,705,000	.....	79,240
PALISADE	144	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,198
PARK RAPIDS	2,842	265,000	90,000	1,002,800	1,155,000	.....	.....	.....	2,512,800	.....	438,012
PARKERS PRAIRIE	956	.....	.....	265,000	5,000	.....	.....	.....	270,000	.....	8,343
PAYNESVILLE	2,234	.....	.....	897,000	5,320,000	.....	170,000	.....	6,387,000	675,000	177,296
PEASE	174	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PELICAN RAPIDS	1,920	.....	230,000	571,000	2,446,000	.....	.....	.....	3,247,000	.....	160,066
PEMBERTON	206	.....	.....	6,000	.....	.....	.....	.....	6,000	.....	79,160
PENNOCK	437	60,000	.....	.....	.....	.....	.....	.....	60,000	.....	.....
PEQUOT LAKES	866	.....	.....	.....	.....	.....	82,000	.....	82,000	.....	409,000
PERHAM	2,218	165,000	110,000	205,000	.....	.....	865,000	.....	1,345,000	.....	20,552
PERLEY	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PETERSON	282	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,000
PIERZ	1,082	190,000	.....	55,000	.....	.....	.....	.....	245,000	.....	.....
PILLAGER	345	.....	.....	.....	.....	.....	.....	345,000	345,000	.....	44,105
PINE CITY	2,623	.....	.....	360,000	640,000	.....	.....	.....	1,000,000	.....	.....
PINE ISLAND	1,992	15,000	450,000	2,296,000	288,000	.....	.....	.....	3,049,000	.....	77,988
PINE RIVER	834	148,000	.....	161,000	290,000	.....	.....	.....	599,000	.....	23,564
PINE SPRINGS	470	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PIPESTONE	4,574	225,000	795,000	176,000	1,489,000	.....	.....	.....	2,685,000	50,000	.....
PLAINVIEW	2,555	280,000	1,105,000	850,000	2,235,000
PLATO	347	75,000	482,000	557,000

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TABLE 16
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FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
PLEASANT LAKE	101	....	....	....	....	....	....	....	....	....
PLUMMER	318	....	....	....	172,700	....	....	172,700	....	18,454
PLYMOUTH	47,800	4,405,000	15,225,000	30,255,000	6,830,000	....	....	56,715,000	1,165,000	249,400
PORTER	199	....	....	106,803	....	....	....	106,803	....	....
PRESTON	1,486	....	63,000	280,000	885,000	....	....	1,228,000	....	1,000
PRINCETON	3,433	....	4,005,000	560,000	....	....	546,000	5,111,000	3,900,000	118,639
PRINSBURG	616	....	....	....	....	....	....	....	....	....
PRIOR LAKE	10,640	595,000	140,000	12,805,000	1,520,000	....	....	15,060,000	4,220,000	438,396
PROCTOR	3,082	....	....	555,000	....	....	....	555,000	....	91,766
QUAMBA	117	....	....	....	....	....	....	....	....	....
RACINE	308	....	....	....	....	....	....	....	....	51,515
RAMSEY	12,181	....	3,460,000	3,275,000	....	....	....	6,735,000	420,000	94,040
RANDALL	531	....	....	....	....	....	....	....	....	....
RANDOLPH	356	....	....	179,000	....	....	....	179,000	....	....
RANIER	226	....	....	....	....	....	....	....	....	128,082
RAYMOND	717	....	....	660,000	....	....	....	660,000	....	....
RED LAKE FALLS	1,548	75,000	23,000	630,000	16,000	....	50,000	1,304,000	....	....
RED WING	14,425	4,990,000	5,140,000	2,220,000	1,275,000	....	....	14,120,000	....	....
REDWOOD FALLS	5,259	755,000	70,000	700,000	2,120,000	....	1,915,000	7,245,000	1,445,000	164,872
REGAL	70	....	....	....	....	....	....	....	....	....
REMER	409	....	27,000	....	282,000	....	....	309,000	....	....
RENVILLE	1,472	....	....	670,000	220,000	....	85,000	975,000	....	....
REVERE	129	....	....	....	....	....	....	....	....	....
RICE	479	....	....	175,300	....	....	....	800,000	975,300	....
RICHFIELD	36,760	....	19,495,000	21,965,000	2,465,000	....	975,000	44,900,000	21,920,000	1,656,837
RICHMOND	979	....	....	....	454,000	....	....	454,000	....	....
RICHVILLE	149	....	....	....	....	....	....	....	....	....
RIVERTON	123	....	....	....	....	....	....	....	....	....
ROBBINSDALE	14,588	760,000	7,015,000	....	505,000	....	....	8,280,000	....	254,224
ROCHESTER	64,797	10,350,000	19,045,000	7,950,000	1,955,000	....	65,000	39,365,000	4,870,000	5,816,220
ROCK CREEK	908	....	....	....	....	....	....	....	....	70,000
ROCKFORD	2,633	....	475,000	845,000	900,000	....	....	2,220,000	860,000	116,908
ROCKVILLE	687	....	....	25,000	....	....	....	25,000	....	64,910
ROGERS	716	....	275,000	648,000	79,000	....	....	1,002,000	....	25,000
ROLLINGSTONE	647	84,000	....	523,000	....	....	....	607,000	....	....
RONNEBY	65	....	....	....	....	....	....	....	....	....
ROOSEVELT	152	....	....	....	....	....	....	....	....	....
ROSCOE	139	....	....	25,695	....	....	....	25,695	....	....
ROSE CREEK	383	....	....	135,000	....	....	....	135,000	....	....
ROSEAU	2,361	385,335	....	591,000	200,000	....	....	1,176,335	255,000	78,397
ROSEMOUNT	7,420	1,840,000	1,225,000	10,565,000	....	....	195,000	13,825,000	....	159,447
ROSEVILLE	34,785	350,000	22,620,000	14,755,000	50,000	....	....	39,930,000	....	307,510
ROTHSAY	444	....	....	45,000	391,000	....	....	436,000	....	....
ROUND LAKE	499	661,000	....	315,000	....	....	....	976,000	335,000	28,367
ROYALTON	670	....	....	140,000	80,000	....	....	220,000	....	178,473
RUSH CITY	1,309	....	1,490,000	520,000	542,000	....	45,000	2,597,000	1,607,000	125,000
RUSHFORD (C)	1,552	....	595,330	340,000	55,000	....	....	990,330	....	86,930
RUSHFORD (V)	660	53,333	....	155,000	....	....	....	208,333	....	....
RUSHMORE	394	18,000	18,000	
RUSSELL	406	10,000	10,000	
RUTHON	312	359,000	359,000	
RUTLEDGE	192	

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TABLE 16
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FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
SABIN	390	....	....	642,000	....	....	....	642,000	....	....
SACRED HEART	614	110,000	....	65,000	30,000	....	....	205,000	....	....
SANBORN	483	87,000	....	328,000	....	....	....	415,000	....	....
SANDSTONE	2,199	....	20,000	75,000	....	....	....	95,000	....	14,197
SARGEANT	69	....	....	....	....	....	....	....	....	....
SARTELL	4,320	360,000	545,000	3,099,000	1,150,000	....	....	5,154,000	....	67,519
SAUK CENTRE	3,831	370,000	....	1,150,000	2,165,000	....	440,000	4,125,000	370,000	399,857
SAUK RAPIDS	6,755	310,000	2,660,000	3,910,000	1,635,000	....	....	8,515,000	770,000	16,355
SAVAGE	8,251	1,075,000	3,970,000	7,660,000	1,855,000	....	875,000	15,435,000	3,550,000	99,794
SCANLON	970	20,000	....	....	....	....	....	20,000	....	14,633
SEAFORTH	87	....	....	....	....	....	....	....	....	....
SEBEKA	676	....	....	....	....	....	....	....	....	....
SEDAN	57	....	....	....	....	....	....	....	....	....
SHAFER	250	163,000	....	....	157,000	....	....	320,000	....	....
SHAKOPEE	11,733	95,000	9,240,000	3,860,000	105,000	....	....	13,300,000	2,240,000	1,443,768
SHELLY	224	....	....	....	....	....	105,000	105,000	....	....
SHERBURN	1,152	140,000	....	580,000	100,000	....	....	820,000	....	....
SHEVLIN	177	....	....	....	....	....	....	....	....	....
SHOREVIEW	23,898	820,000	....	3,525,000	1,760,000	....	....	6,105,000	4,355,000	4,355,412
SHOREWOOD	5,094	....	....	4,435,000	95,000	....	....	4,530,000	810,000	12,452
SILVER BAY	2,179	36,000	....	....	....	....	....	36,000	....	....
SILVER LAKE	680	....	....	85,000	10,000	....	1,525,000	1,620,000	....	....
SKYLINE	333	....	....	....	2,000	....	....	2,000	....	....
SLAYTON	2,444	100,000	100,000	840,000	....	....	....	1,040,000	....	12,779
SLEEPY EYE	3,537	1,165,000	175,000	50,000	2,370,000	....	....	3,760,000	....	8,600
SO. INT'L FALLS	0	....	....	415,000	160,000	....	....	575,000	....	....
SOBIESKI	234	....	....	....	....	....	....	....	....	41,851
SOLWAY	86	....	....	....	....	....	....	....	....	....
SOUTH HAVEN	206	....	....	40,000	....	....	....	40,000	....	....
SOUTH ST. PAUL	20,361	3,400,000	965,000	7,905,000	440,000	....	....	12,710,000	....	538,770
SPICER	1,147	825,000	....	7,267	....	....	....	832,267	....	97,700
SPRING GROVE	1,366	1,405,000	....	10,000	160,000	....	....	1,575,000	....	7,364
SPRING HILL	74	....	....	....	....	....	....	....	....	....
SPRING LAKE PARK	6,881	....	80,000	720,000	....	....	325,000	1,150,000	....	270,787
SPRING PARK	1,584	....	1,995,000	....	495,000	....	....	2,490,000	495,000	....
SPRING VALLEY	2,649	20,000	170,000	740,000	1,830,000	....	705,000	3,465,000	695,000	974,999
SPRINGFIELD	2,279	490,000	120,000	....	....	....	70,000	680,000	....	369,303
SQUAW LAKE	146	....	....	....	....	....	....	....	....	....
ST. ANTHONY	8,245	....	2,550,000	40,000	1,108,344	....	645,000	4,343,344	....	448,361
ST. ANTHONY (STEARNS)	82	....	....	....	....	....	....	....	....	....
ST. BONIFACIUS	1,086	....	....	212,000	....	....	....	212,000	....	....
ST. CHARLES	2,455	....	....	1,718,200	160,000	....	215,000	2,093,200	....	76,896
ST. CLAIR	686	....	....	171,000	....	....	....	171,000	....	....
ST. CLOUD	45,322	4,320,000	16,945,000	29,420,000	2,520,000	....	19,780,000	75,605,000	28,945,000	21,564,684
ST. FRANCIS	1,938	....	....	603,100	355,000	....	....	958,100	955,000	....
ST. HILAIRE	286	51,000	....	....	....	....	....	51,000	....	15,963
ST. JAMES	4,228	150,000	630,000	1,450,000	205,000	....	1,445,000	3,880,000	....	258,838
ST. JOSEPH	3,251	....	....	1,242,000	....	....	....	1,242,000	....	....
ST. LEO	138	....	....	....	....	....	....	....	....	....
ST. LOUIS PARK	43,700	4,228,000	10,100,000	6,222,000	....	....	....	20,550,000	....	35,350
ST. MARTIN	269	....	....	....	....	....	....	....	....	1,765,510
ST. MARY'S POINT	351	....	....	....	....	....	....	....	....	105,000

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
ST. MICHAEL	2,139	685,000	180,000	....	....	....	....	....	865,000	....	....
ST. PAUL	265,100	126,213,000	17,410,000	8,500,000	2,110,000	32,970,000	91,275,000	....	278,478,000	20,465,000	75,786,113
ST. PAUL PARK	4,915	....	1,803,330	821,670	....	....	....	....	2,625,000	....	240,000
ST. PETER	9,257	1,405,000	210,375	400,000	4,890,000	....	350,000	....	7,255,375	....	443,930
ST. ROSA	67	....	....	....	....	....	....	....	....	....	....
ST. STEPHEN	644	280,500	....	....	....	....	....	....	280,500	....	....
ST. VINCENT	143	....	....	....	....	....	....	....	....	....	....
STACY	1,017	60,000	....	320,000	....	....	....	....	380,000	....	....
STAPLES	2,781	72,500	....	1,934,000	150,000	....	....	....	2,156,500	....	91,752
STARBUCK	1,171	410,000	....	40,000	....	....	....	....	450,000	410,000	....
STEEN	159	....	....	....	....	....	....	....	....	....	168,286
STEPHEN	866	....	....	105,000	155,000	....	....	....	260,000	....	34,500
STEWART	553	....	....	70,000	325,000	....	....	150,000	545,000	....	144,000
STEWARTVILLE	4,170	260,000	850,000	1,495,000	1,100,000	....	....	1,770,000	5,475,000	360,000	7,405
STILLWATER	13,485	3,065,000	1,200,000	8,425,000	410,000	....	....	....	13,100,000	....	408,215
STOCKTON	544	204,000	....	....	....	....	....	....	204,000	....	....
STORDEN	288	....	....	28,000	....	....	....	....	30,000	....	....
STRANDQUIST	112	....	....	....	....	....	....	....	....	....	....
STRATHCONA	38	....	....	....	....	....	....	....	....	....	....
STURGEON LAKE	261	....	....	....	....	....	....	....	....	....	9,641
SUNBURG	120	....	....	....	....	....	....	....	....	....	....
SUNFISH LAKE	379	....	....	....	....	....	....	....	....	....	....
SWANVILLE	293	....	....	....	....	....	....	....	....	....	....
TACONITE	329	....	....	....	....	....	....	....	....	....	....
TAMARACK	83	....	....	....	....	....	....	....	....	....	....
TAOPI	81	....	....	....	....	....	....	....	....	....	....
TAUNTON	147	....	....	....	....	....	....	....	....	....	129,862
TAYLORS FALLS	738	....	....	120,000	....	....	....	550,000	670,000	....	57,867
TENNEY	13	....	....	....	....	....	....	....	....	....	....
TENSTRIKE	160	....	....	....	....	....	....	....	....	....	....
THIEF RIVER FALLS	8,057	2,474,000	....	2,890,000	1,210,000	....	....	....	6,574,000	....	373,664
THOMSON	131	233,000	....	....	....	....	....	....	233,000	....	45,320
TINTAH	90	....	....	....	....	....	....	....	....	....	117,000
TONKA BAY	1,479	....	....	1,310,000	....	....	....	....	1,310,000	....	16,093
TOWER	514	308,000	....	....	....	....	....	....	308,000	....	318,639
TRACY	2,395	100,000	....	1,120,000	....	....	....	1,565,000	2,785,000	....	....
TRAIL	63	....	....	....	....	....	....	....	....	....	....
TRIMONT	675	165,000	50,000	680,000	75,000	....	....	....	970,000	660,000	52,726
TROMMALD	84	....	....	....	....	....	....	....	....	....	14,500
TROSKY	107	....	....	....	....	....	....	....	....	....	6,304
TRUMAN	1,364	....	150,000	115,000	1,650,000	....	95,000	....	2,010,000	970,000	....
TURTLE RIVER	73	....	....	....	....	....	....	....	....	....	....
TWIN LAKES	185	....	....	....	....	....	....	....	....	....	....
TWIN VALLEY	876	15,000	....	300,000	260,000	....	....	....	575,000	260,000	....
TWO HARBORS	3,719	170,000	....	....	150,000	....	80,000	....	400,000	....	171,293
TYLER	1,388	300,000	....	....	....	....	178,000	....	478,000	260,000	373,364
ULEN	524	....	....	190,000	495,000	....	....	....	685,000	465,000	....
UNDERWOOD	338	....	....	....	....	....	....	....	....	....	43,559
UPSALA	396	1,000	....	....	....	....	....	....	1,000	....	....
URBANK	95	....	....	....	....	....	....	....	....	....	....
UTICA	240	42,000	70,000	112,000
VADNAIS HEIGHTS	9,720	6,545,000	6,635,000	13,180,000	3,395,000

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FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE ALL OTHER			
VERGAS	329	....	....	....	....	....	....	....	....	65,258
VERMILLION	559	....	....	685,000	....	....	....	685,000	....	....
VERNDALE	507	....	....	....	26,667	....	....	26,667	....	....
VERNON CENTER	321	....	....	....	30,000	....	10,000	40,000	....	47,563
VESTA	319	15,000	....	240,000	....	....	....	255,000	....	....
VICTORIA	2,190	552,700	....	2,770,000	....	....	....	3,322,700	....	....
VIKING	119	....	....	....	....	....	....	....	....	....
VILLARD	242	....	....	....	....	....	....	....	....	20,918
VINING	100	....	....	....	....	....	....	....	....	....
VIRGINIA	9,562	3,130,000	5,245,000	1,000,000	11,445,000	....	125,000	20,945,000	3,820,000	2,350,374
WABASHA	2,438	1,550,000	....	58,600	735,000	....	....	2,343,600	40,000	6,084
WABASSO	709	....	55,000	417,000	....	....	....	472,000	....	....
WACONIA	3,354	1,239,000	1,450,000	2,120,000	....	....	1,871,223	6,680,223	835,000	614,320
WADENA	4,464	145,000	....	545,000	270,000	....	110,000	1,070,000	....	66,664
WAHKON	241	....	....	130,000	....	....	....	130,000	....	....
WAITE PARK	4,801	1,590,000	4,500,000	1,585,000	....	....	....	7,675,000	1,540,000	191,595
WALDORF	240	5,000	....	....	....	....	....	5,000	....	....
WALKER	1,030	....	175,000	....	....	....	....	1,572,975	....	....
WALNUT GROVE	705	....	2,236	158,000	30,329	....	....	190,565	....	....
WALTERS	92	....	....	....	....	....	....	....	....	....
WALTHAM	170	18,504	....	150,000	....	....	....	168,504	....	....
WANAMINGO	837	340,000	....	50,000	....	....	....	390,000	....	....
WANDA	100	....	....	....	....	....	....	....	....	4,000
WAREA	118	....	....	....	....	....	....	....	....	....
WARREN	2,081	217,000	....	519,000	....	....	155,000	891,000	....	....
WARROAD	1,981	....	325,000	2,030,000	1,875,000	800,000	600,000	8,760,000	2,005,000	327,337
WASECA	8,606	140,000	....	1,095,000	400,000	....	....	1,635,000	....	104,866
WATERTOWN	2,188	190,000	265,000	785,000	....	....	435,000	1,675,000	....	....
WATERVILLE	1,757	....	....	260,000	420,000	....	....	680,000	....	....
WATKINS	779	1,539,000	125,000	....	90,000	....	....	1,754,000	....	....
WATSON	230	....	....	51,000	2,000	....	....	53,000	....	....
WAUBUN	389	....	....	....	....	....	....	....	....	....
WAVERLY	596	17,000	....	....	5,000	....	....	22,000	....	....
WAYZATA	3,711	575,000	2,660,000	595,000	495,000	....	....	4,325,000	....	40,465
WELCOME	797	....	....	....	....	....	....	....	....	23,990
WELLS	2,672	95,000	210,000	355,000	....	....	80,000	740,000	....	....
WENDELL	183	....	....	....	....	....	....	....	....	....
WEST CONCORD	759	75,000	....	30,000	....	....	....	105,000	....	....
WEST ST. PAUL	18,591	850,000	....	4,980,000	150,000	....	....	5,980,000	....	816,070
WEST UNION	80	....	....	....	....	....	....	....	....	....
WESTBROOK	915	615,000	....	....	....	....	....	615,000	465,000	....
WESTPORT	47	....	....	....	....	....	....	....	....	....
WHALAN	89	....	....	....	....	....	....	....	....	....
WHEATON	1,912	520,000	....	815,000	....	....	....	1,335,000	....	38,443
WHITE BEAR LAKE	23,605	930,000	915,000	11,190,000	1,255,000	....	....	14,290,000	4,075,000	923,314
WILDER	91	....	....	....	....	....	....	....	....	....
WILLERNIE	672	80,000	....	....	....	....	....	80,000	....	....
WILLIAMS	241	....	....	....	....	....	....	....	....	....
WILLMAR	17,307	1,110,000	1,760,000	7,320,000	16,190,000	18,415,000	44,795,000	16,015,000	4,226,954
WILLOW RIVER	310
WILMONT	374	296,554	296,554
WILTON	183

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TABLE 16
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1988

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
WINDOM	4,442	1,415,000	15,000	4,428,000	150,000	....	10,000	....	6,018,000	....	183,052
WINGER	197	10,000	....	....	....	....	....	....	10,000	....	159,000
WINNEBAGO	1,703	....	....	495,000	1,130,000	....	145,000	1,040,000	2,810,000	....	11,090
WINONA	24,995	5,040,000	1,470,000	2,830,000	2,130,000	1,020,000	....	....	12,490,000	....	1,323,448
WINSTED	1,714	....	....	560,000	1,060,000	....	....	....	1,620,000	....	32,166
WINTHROP	1,324	....	....	435,000	816,000	....	....	....	1,251,000	310,000	....
WINTON	174	....	....	40,000	....	....	....	....	40,000	....	80,000
WOLF LAKE	42	....	....	....	....	....	....	....	....	....	....
WOLVERTON	135	78,770	....	....	87,048	....	....	....	165,818	....	....
WOOD LAKE	423	....	....	....	....	....	....	....	....	....	36,007
WOODBURY	18,500	3,525,000	760,000	20,140,000	1,490,000	....	....	30,000	25,945,000	450,000	373,393
WOODLAND	496	....	....	....	....	....	....	....	....	....	....
WOODSTOCK	175	44,012	....	81,112	....	....	....	....	125,124	....	2,898
WORTHINGTON	10,560	2,215,000	1,785,000	5,400,000	375,000	....	....	4,931,000	14,706,000	4,145,000	893,689
WRENSHALL	288	60,000	....	....	....	....	....	....	60,000	....	....
WRIGHT	135	....	....	....	....	....	....	....	....	....	....
WYKOFF	462	....	....	172,070	35,000	....	....	....	207,070	....	....
WYOMING	2,066	....	355,000	955,000	....	....	....	....	1,310,000	....	....
YOUNG AMERICA	1,358	....	....	481,000	295,000	....	....	....	776,000	....	4,926
ZEMPLE	55	....	....	....	....	....	....	....	....	....	....
ZIMMERMAN	1,260	134,000	280,000	445,500	....	....	....	....	859,500	....	50,051
ZUMBRO FALLS	192	....	....	....	385,000	....	....	....	385,000	....	....
ZUMBROTA	2,376	760,000	220,000	550,000	375,000	....	....	....	1,905,000	760,000	....
TOTAL	3,340,127	501,330,456	774,352,116	1,183,000,842	497,351,918	308,700,000	531,235,662	142,003,871	3,937,974,865	740,693,620	260,155,822

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