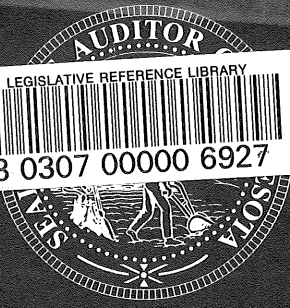


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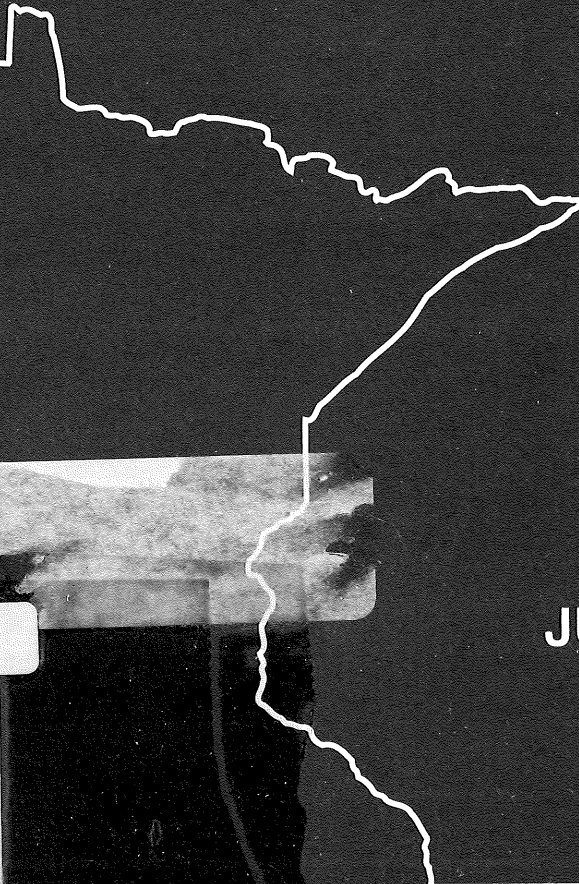
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# MINNESOTA OFFICE OF THE STATE AUDITOR

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

**DECEMBER 31, 1998**



**JUDITH H. DUTCHER  
STATE AUDITOR**

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1998

The Office of the State Auditor is a Constitutional Office which serves as a watchdog for Minnesota taxpayers and helps to assure integrity, accountability, and cost-effectiveness in government throughout the state.

Through financial, compliance, and special audits, the Office of the State Auditor helps to assure that local governments hold themselves to the highest standards of integrity. The Office works actively with local government officials to find more efficient and cost effective ways to spend tax dollars.

The Office performs approximately 250 audits per year. The State Auditor has oversight responsibilities for 4,300 local units of government throughout the state. The local units of government include.

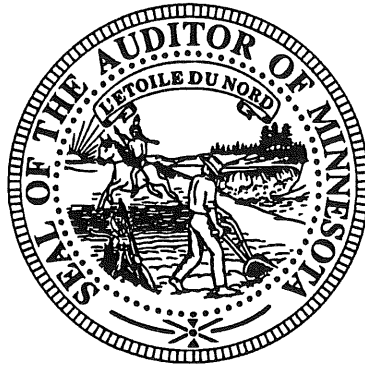
- 1792 townships
- 853 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

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

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



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# 1998 Finances For Cities Over 2,500 In Population

## Overview

This report provides information and analysis on the finances of Minnesota's cities with a population over 2,500 (hereinafter referred to as "large cities"). Minnesota's large cities generated more revenues than they spent, and ended 1998 in strong financial condition. Total revenues grew by 5.7 percent. Total spending grew by 5.1 percent. The unreserved fund balances in the General and Special Revenue Funds of these cities grew 8.4 percent and totaled \$821.8 million in 1998.

## Governmental Revenues

Revenues for large cities totaled \$2.99 billion in 1998. This represented an increase of 5.7 percent over 1997. On a per capita basis, total revenues increased from \$852 in 1997 to \$891 in 1998.

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

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

Class	Population	1996	1997	1998
		Revenues Per Capita	Revenues Per Capita	Revenues Per Capita
First	Over 100,000	\$1,225	\$1,302	\$1,332
Second	20,001 to 100,000	683	714	737
Third	10,001 to 20,000	715	753	783
Fourth	2,500 to 10,000	651	735	842

The principal sources of revenues for the 185 large cities consisted of: intergovernmental revenues which accounted for 31.6 percent of total revenues; property taxes which accounted for 23.0 percent of total revenues; and tax increments which accounted for 8.5 percent of total revenues.

- ***Intergovernmental Revenues.*** Cities receive grants and aids from a number of sources including the federal, state, county, and other local governments. Intergovernmental revenues increased 4.9 percent between 1997 and 1998. Intergovernmental grants and aids accounted for 31.6 percent of total revenues for cities in 1998, down slightly from 31.9 percent in 1997.

***State grants and aids.*** The largest source of intergovernmental aids and grants to cities was the State of Minnesota. State grants and aids totaled \$751.2 million in 1998. This represented an increase of 5.5 percent over 1997.

The three largest state aid programs in 1998 were local government aid (LGA), homestead and agricultural credit aid (HACA), and "all other state aid." LGA increased 5.4 percent; HACA decreased 0.2 percent; and "all other state aid" to large cities increased 12.9 percent between 1997 and 1998.

The "all other" category increased primarily because it included disaster assistance. The cities showing the greatest dollar increase in this category included: Breckenridge, Chaska, East Grand Forks, and St. Peter. The state provided funds to these cities to assist in disaster recovery and help leverage federal disaster relief. Generally, the funds were used for infrastructure repair and replacement, housing, and flood abatement.

**Federal grants and aids.** Federal grants and aids were the next largest source of intergovernmental revenues for cities. Federal grants and aids totaled \$158.4 million in 1998. This represented an increase of \$9.8 million or 6.6 percent over 1997 levels. As in 1997, federal disaster assistance accounted for a significant portion of the federal aid to cities in 1998. The combined dollar increase of two cities, Breckenridge and St. Peter, was greater than the statewide total increase. Breckenridge received federal assistance for flood recovery while St. Peter received federal disaster aid for tornado damage.

**County and local grants.** Intergovernmental grants from counties and other local governments totaled \$36.4 million in 1998 and accounted for 1.2 percent of city revenues. County and other local grants and aids decreased 11.8 percent between 1997 and 1998.

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

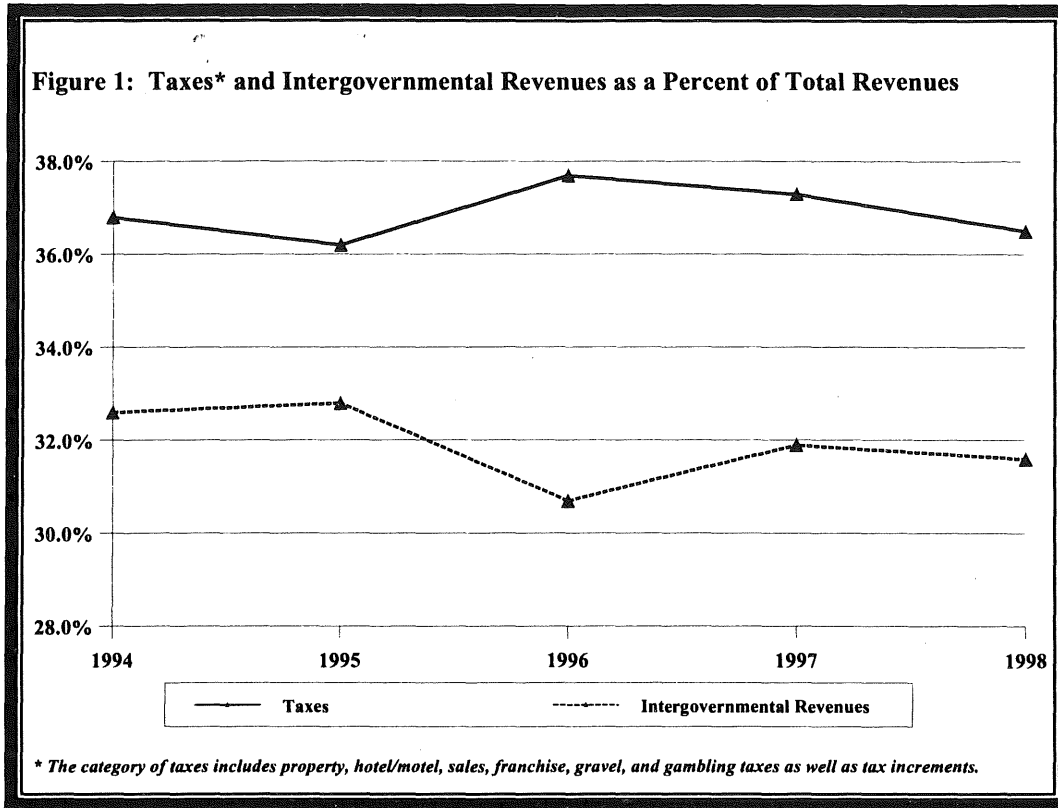
**Property taxes.** Revenue from property taxes totaled \$687.8 million in 1998. This represents an increase of 5.0 percent over 1997. Property tax revenues increased in 164 cities and decreased in 21 cities.

**Tax increments.** Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of a portion of the property taxes collected from parcels in the district to pay the costs of development and redevelopment rather than the general services of the city, county, and school district. Tax increment revenue totaled \$253.3 million in 1998. This represented a decrease of 1.7 percent from 1997. Revenue from tax increments averaged 8.5 percent of city revenues in 1998. Tax increment revenue as a percent of total city revenues in individual cities ranged from zero to 33.3 percent.

**Tax increment revenue as a percent of total city revenues in individual cities ranged from zero to 33.3 percent.**

**Hotel/motel and local sales taxes.** Revenue from local sales taxes and hotel/motel taxes totaled \$93.1 million in 1998. This represents an increase of \$9.0 million or 10.7 percent over 1997 levels. Local sales tax revenue increased 12.8 percent and hotel and motel tax revenues increased 4.4 percent. Cities must receive legislative approval before enacting local sales, lodging, and liquor taxes. Revenues from these taxes generally support the construction or maintenance of municipal projects such as convention centers, arenas, and other cultural and recreational centers.

Figure 1 illustrates the proportion of revenues that were provided by taxes and intergovernmental revenues for the years 1994 through 1998.



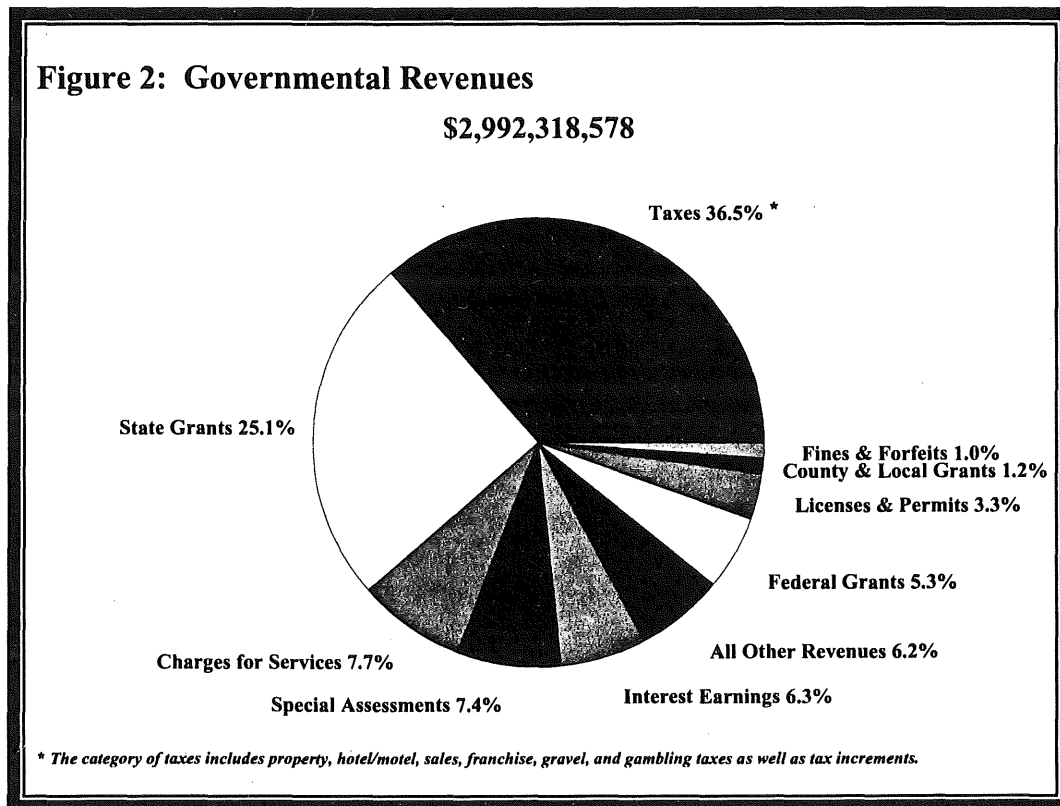
- **Charges for services.** Charges for services totaled \$231.4 million in 1998. This represented an increase of \$16.4 million or 7.6 percent over 1997. The share of revenues derived from charges for services increased slightly from 7.6 percent of total revenues in 1997 to 7.7 percent in 1998. This category of revenues includes, among other things, parking ramp revenue, user fees for recreational amenities, and charges on developers to connect to city utilities.
- **Special assessments.** Cities collected special assessments totaling \$221.0 million in 1998, which accounted for 7.4 percent of all revenues. Special assessments increased \$31.0 million or 16.3 percent between 1997 and 1998. Special assessments are often greatest in those cities experiencing growth. These cities frequently levy special assessments to pay for infrastructure projects such as the roads and sewers needed to support new development. In addition, cities dedicate special assessments to service the debt on special assessment bonds issued for capital projects.

Overall, cities with smaller populations relied more on special assessments than larger cities. Special assessments accounted for 2.9 percent of revenues for cities of the first class, compared to an average of 9.5 percent for cities of the second, third, and fourth class.

- **Interest earnings.** Interest earnings totaled \$188.4 million in 1998. This represents an increase of \$9.9 million or 5.5 percent over the level generated in 1997. If the interest earnings of the City of Bloomington were excluded, the increase would have been much greater. Beginning in 1998, Bloomington started excluding the Fire Department Relief Association finances from the city's financial statement. By excluding the interest earnings of the association from the city, the city's interest earnings dropped \$16.2 million or 73.7 percent between 1997 and 1998.

The cities of Minneapolis and St. Paul reported the largest dollar increase in interest earnings. On a percentage basis, Minneapolis recorded an increase of 32.4 percent, and St. Paul recorded an increase of 62.2 percent. The interest earnings of Minneapolis and St. Paul increased primarily as a result of an accounting change which requires the recognition of net unrealized gains or losses.<sup>1</sup>

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



<sup>1</sup> Both cities implemented the Governmental Accounting Standards Board (GASB) Statement No. 31- *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* in 1998. The Statement requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. These adjustments are reflected in the financial statements of the cities. Prior to 1998, all investments were stated at cost or amortized cost.



# Governmental Expenditures

## Current Expenditures

In 1998, Minnesota's large cities had current expenditures of \$1.72 billion, which was \$78.4 million or 4.8 percent more than in 1997. Current expenditures exclude capital outlay, principal payments, interest and fiscal charges, and transfers to other funds. The following categories of current expenditures represent the most significant areas of spending for cities:

- **Public safety.** As in past years, public safety represented the largest current expenditure by Minnesota's large cities, accounting for 38.6 percent of all current expenditures. Cities spent \$664.6 million on public safety in 1998. This was more than twice as much as on any other current expenditure. Public safety current expenditures increased \$36.7 million or 5.8 percent in 1998 -- the largest dollar increase of any current expenditure. Public safety current expenditures include police, fire, ambulance, and other public safety related services.
- **General government.** General government services represented the second largest current expenditure for cities. Cities spent \$270.0 million on general government services in 1998. This represented an increase of 3.8 percent over 1997 levels. General government services include expenditures for the mayor, city council, and other items related to the administration of the city.
- **Streets and highways.** Minnesota's large cities had streets and highways current expenditures of \$246.6 million in 1998. This represented an increase of 4.5 percent over 1997.<sup>2</sup> Streets and highways current expenditures accounted for 14.3 percent of total current expenditures in 1998.
- **Culture and recreation.** Cities spent \$268.8 million on libraries and parks and recreation in 1998. This represented an increase of 7.0 percent over 1997. Spending on culture and recreation accounted for 15.6 percent of total current expenditures in 1998. Expenditures on libraries grew by 3.1 percent, while parks and recreation spending grew by 8.0 percent.

Cities also increased spending on airports (16.6 percent), health (29.1 percent), and sanitation (7.7 percent) during this period.

Cities decreased spending on housing and economic development (1.4 percent), transit systems (3.1 percent), and all other unallocated expenditures (7.4 percent) between 1997 and 1998.

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<sup>2</sup> Streets and highways current expenditures exclude expenditures for construction or equipment. Cities spent \$434.3 million on streets and highways capital outlay in 1998. The combined current expenditures and capital outlay for streets and highways were the costliest function for cities in 1998 at \$681.0 million.

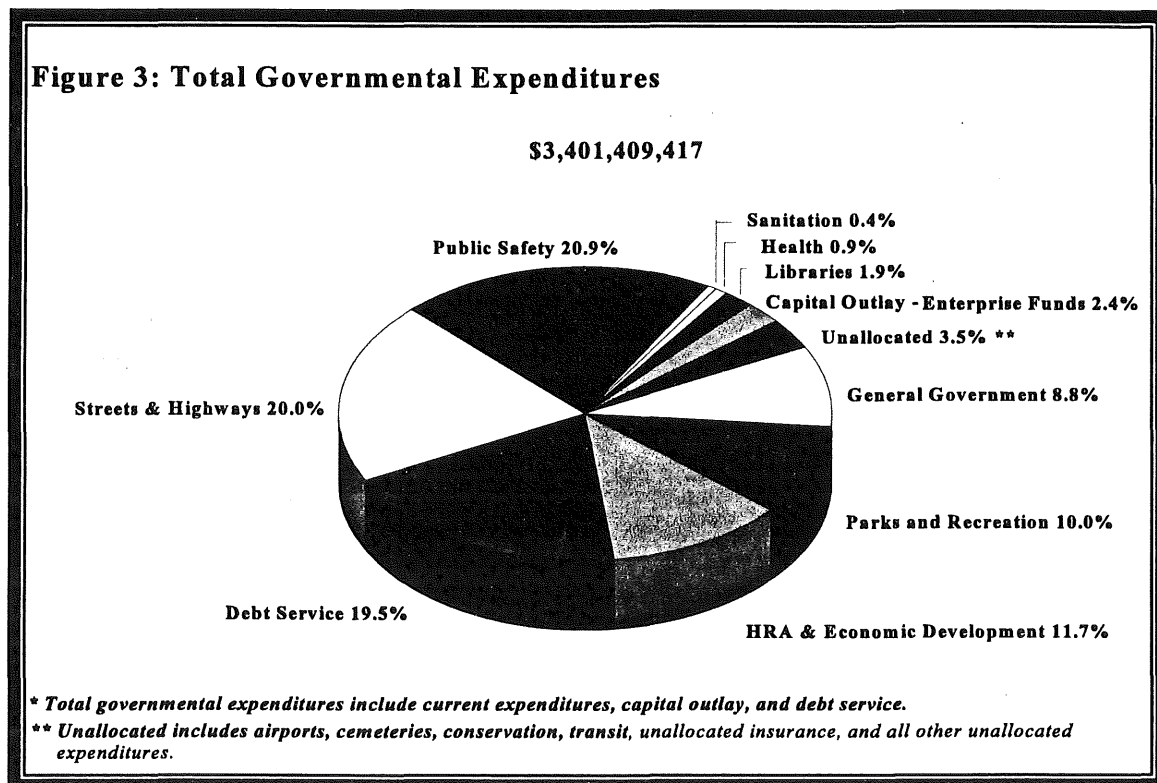
## Capital Outlay and Debt Service

Spending on capital projects totaled \$1.02 billion in 1998. This represented a decrease of 0.7 percent from 1997. A large decrease in general government capital outlays offset increases in most other categories. General government capital spending decreased by \$25.6 million or 45.6 percent between 1997 and 1998. Most of the decrease was attributable to the city of St. Paul which spent \$25.1 million or 79.7 percent less on general government capital projects in 1998 than in 1997.

The largest category of capital outlay was streets and highways. Cities spent \$434.3 million on streets and highways in 1998. This represented an increase of 2.2 percent over 1997 levels. Streets and highways accounted for 42.6 percent of total capital outlays.

Cities had debt service expenditures of \$662.0 million in 1998. This represented an increase of \$95.1 million or 16.8 percent over 1997.<sup>3</sup> Debt service payments were the third largest category of city spending and represented 19.5 percent of total expenditures. The three largest cities (Bloomington, Minneapolis, and St. Paul) accounted for 94 percent of the total increase. For all large cities, the average per capita expenditures on debt service was \$197. Per capita debt service payments ranged from zero in Deephaven and North Oaks to \$1,078 in Redwood Falls.

Figure 3 summarizes the proportion of expenditures by governmental function.



<sup>3</sup> Debt service does not include enterprise fund debt service payments.

## Municipal Enterprises

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

Municipal enterprises had operating revenues of \$1.64 billion and operating expenses of \$1.50 billion in 1998 resulting in an operating income of \$136.3 million.<sup>4</sup> Municipal enterprises generated a net income of \$159.3 million in 1998, which was 11.4 percent more than in 1997. Net transfers (transfers out minus transfers in) from Enterprise Funds to Governmental Funds totaled \$37.8 million in 1998. Although net income increased 11.4 percent in 1998, net transfers decreased 9.6 percent.

Total sales for municipal liquor stores increased \$10.0 million. The cost of sales rose by \$7.3 million and the gross profit increased \$2.7 million. Operating expenses increased \$1.2 million and operating income increased \$1.5 million. Contributions by municipal liquor stores to Governmental Funds totaled \$7.1 million in 1998, compared to \$6.8 million in 1997.

## Bonded Indebtedness

During 1998, large cities issued bonds totaling \$790.8 million and retired bonds totaling \$779.9 million, leaving \$4.78 billion outstanding at the end of 1998. In 1998, per capita bonded indebtedness among large cities ranged from zero in Deephaven and North Oaks to \$5,540 in the city of Blue Earth. The average per capita bonded indebtedness for large cities was \$1,423.

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

	<u>1998 Amount</u>	<u>1997 Amount</u>
General Obligation	\$ 551,081,279	\$ 515,723,367
G.O. Tax Increment	925,130,682	926,134,833
Revenue Tax Increment	294,242,934	387,360,089
Special Assessment	1,125,297,879	1,096,657,671
G.O. Revenue	1,181,082,318	1,068,581,910
Revenue	664,325,188	713,070,033
All Other	36,464,972	52,192,953
<b>Total Bonded Indebtedness</b>	<b><u>\$4,777,625,252</u></b>	<b><u>\$4,759,720,856</u></b>

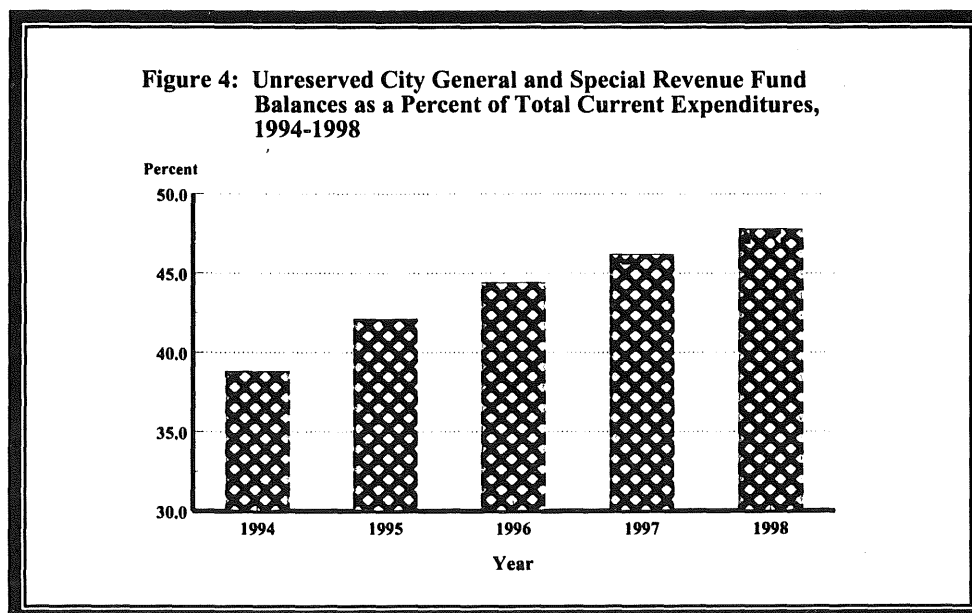
<sup>4</sup> This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences. A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota's Municipal Liquor Store Operations in 1998*.

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

The unreserved fund balances in the General and Special Revenue Funds (hereinafter referred to as "unreserved fund balances") of cities over 2,500 in population grew 8.4 percent between 1997 and 1998. The largest unreserved fund balance increase was posted by the city of South St. Paul whose fund balance increased by 1,446.0 percent between 1997 and 1998. The largest fund balance decrease was recorded by the city of Mountain Iron whose fund balance decreased 100 percent. Between 1997 and 1998, 137 cities increased their unreserved fund balance and 48 cities decreased their fund balance

Comparing city unreserved funds balances to their total current expenditures helps place the fund balances in perspective and provides insight on the relative financial health of Minnesota's cities. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenses during the first five months of the next fiscal year until they receive the first property tax and state aid payments. City unreserved fund balances as a percent of total current expenditures averaged 47.8 percent in 1998. Unreserved fund balances as a percent of total current expenditures ranged from 459.3 percent in Vadnais Heights to -53.2 percent in Caledonia. Vadnais Heights had total current expenditures of \$2.9 million and an unreserved fund balance of \$13.3 million. A large part of the Vadnais Heights fund balance resides in its Bonded Debt Reserve Special Revenue fund. Caledonia had total current expenditures of \$1.3 million and an unreserved fund balance of -\$678,710. For a further discussion of fund balances, please see Appendix B.

Figure 4 shows a five year trend in the unreserved fund balances in the General and Special Revenue Funds as a percent of total current expenditures.





## **GOVERNMENTAL TABLES**

**TABLE 3**  
**REVENUES FOR CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1994 THROUGH 1998**

	1994		1995		1996		1997		1998		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>GOVERNMENTAL FUND REVENUES</b>											
Property Taxes	552,702,305	23.6%	585,629,005	23.4%	616,510,190	23.4%	654,940,564	23.1%	687,784,701	23.0%	24.4%
Tax Increments	223,225,800	9.5%	229,726,321	9.2%	241,760,634	9.2%	257,592,039	9.1%	253,302,160	8.5%	13.5%
Franchise Taxes	46,154,301	2.0%	46,527,402	1.9%	52,847,787	2.0%	56,738,193	2.0%	56,197,148	1.9%	21.8%
Local Sales Tax	24,941,048	1.1%	25,901,786	1.0%	63,921,950	2.4%	63,204,812	2.2%	71,269,082	2.4%	185.8%
Hotel/Motel Taxes	13,036,240	0.6%	14,340,522	0.6%	15,133,176	0.6%	20,934,233	0.7%	21,855,188	0.7%	67.6%
Gravel and Gambling Taxes	1,886,629	0.1%	1,919,868	0.1%	1,962,010	0.1%	1,735,460	0.1%	1,647,913	0.1%	-12.7%
Special Assessments	189,694,424	8.1%	182,651,474	7.3%	193,049,808	7.3%	190,027,713	6.7%	221,044,254	7.4%	16.5%
Licenses and Permits	61,628,945	2.6%	69,367,307	2.8%	78,617,199	3.0%	85,061,066	3.0%	99,581,182	3.3%	61.6%
<b>Intergovernmental Revenues</b>											
<b>Federal Grants</b>											
Community Development Block Grants	43,444,305	1.9%	51,415,856	2.1%	47,012,348	1.8%	58,626,481	2.1%	59,565,819	2.0%	37.1%
All Other	53,478,520	2.3%	55,719,558	2.2%	57,127,583	2.2%	89,969,540	3.2%	98,854,741	3.3%	84.8%
<b>State Grants</b>											
Local Government Aid	276,277,628	11.8%	281,278,995	11.3%	289,052,905	11.0%	298,303,563	10.5%	314,404,949	10.5%	13.8%
HACA/MHHC (Homestead Credit)	170,631,732	7.3%	172,652,197	6.9%	166,067,151	6.3%	170,727,149	6.0%	170,403,942	5.7%	-0.1%
Local Performance Aid	—	—	—	—	—	—	3,617,925	0.1%	4,199,826	0.1%	—
Taconite Relief and Aids	5,246,835	0.2%	5,283,341	0.2%	5,524,155	0.2%	5,967,580	0.2%	6,018,919	0.2%	14.7%
PERA Aid	—	—	—	—	—	—	—	—	10,488,415	0.4%	—
Highways	106,138,512	4.5%	114,752,731	4.6%	115,012,508	4.4%	118,474,715	4.2%	115,872,908	3.9%	9.2%
All Other	79,914,161	3.4%	107,988,314	4.3%	94,055,362	3.6%	114,988,216	4.1%	129,829,208	4.3%	62.5%
County Grants	18,160,815	0.8%	16,425,850	0.7%	16,315,760	0.6%	12,613,394	0.4%	14,434,860	0.5%	-20.5%
Local Unit Grants	9,912,774	0.4%	14,459,965	0.6%	16,249,730	0.6%	28,658,076	1.0%	21,951,807	0.7%	121.4%
<b>Total Intergovernmental Revenues</b>	<b>763,205,282</b>	<b>32.6%</b>	<b>819,976,807</b>	<b>32.8%</b>	<b>806,417,502</b>	<b>30.7%</b>	<b>901,946,639</b>	<b>31.9%</b>	<b>946,025,394</b>	<b>31.6%</b>	<b>24.0%</b>
<b>Departmental Fees and Service Charges</b>											
General Government	33,365,765	1.4%	34,327,158	1.4%	36,430,845	1.4%	43,776,340	1.5%	35,276,205	1.2%	5.7%
Public Safety	22,490,112	1.0%	27,499,726	1.1%	31,115,942	1.2%	31,154,689	1.1%	31,964,875	1.1%	42.1%
Streets and Highways	14,321,723	0.6%	17,076,014	0.7%	15,369,464	0.6%	18,777,464	0.7%	19,057,456	0.6%	33.1%
Sanitation (Refuse Collection)	3,172,917	0.1%	4,063,230	0.2%	3,757,844	0.1%	6,101,051	0.2%	4,754,006	0.2%	49.8%
Libraries	898,631	0.0%	942,237	0.0%	796,386	0.0%	965,640	0.0%	938,879	0.0%	4.5%
Parks and Recreation	32,647,447	1.4%	32,461,468	1.3%	35,835,744	1.4%	41,637,083	1.5%	48,085,258	1.6%	47.3%
Airport	1,107,673	0.0%	1,636,009	0.1%	1,620,840	0.1%	1,928,659	0.1%	3,792,889	0.1%	242.4%
Transit	1,139,090	0.0%	1,218,434	0.0%	1,331,981	0.1%	1,466,124	0.1%	1,364,851	0.0%	19.8%
Cemetery	626,936	0.0%	535,657	0.0%	509,676	0.0%	613,840	0.0%	769,871	0.0%	22.8%
All Other	48,174,693	2.1%	53,431,086	2.1%	61,398,591	2.3%	68,564,213	2.4%	85,353,610	2.9%	77.2%
<b>Total Fees and Service Charges</b>	<b>157,944,987</b>	<b>6.7%</b>	<b>173,191,019</b>	<b>6.9%</b>	<b>188,167,313</b>	<b>7.2%</b>	<b>214,985,103</b>	<b>7.6%</b>	<b>231,357,900</b>	<b>7.7%</b>	<b>46.5%</b>
Fines and Forfeits	22,869,160	1.0%	24,759,073	1.0%	26,013,720	1.0%	27,547,778	1.0%	29,378,988	1.0%	28.5%
Interest Earnings	144,399,574	6.2%	171,433,810	6.9%	163,324,048	6.2%	178,548,107	6.3%	188,443,182	6.3%	30.5%
All Other Revenues	141,741,832	6.0%	154,703,062	6.2%	182,895,862	7.0%	176,993,988	6.3%	184,431,486	6.2%	30.1%
<b>Total Revenues</b>	<b>2,343,430,527</b>	<b>100.0%</b>	<b>2,500,127,456</b>	<b>100.0%</b>	<b>2,630,621,199</b>	<b>100.0%</b>	<b>2,830,255,695</b>	<b>100.0%</b>	<b>2,992,318,578</b>	<b>100.0%</b>	<b>27.7%</b>
<b>Other Financing Sources</b>											
<b>Borrowing</b>											
Bonded Indebtedness	443,021,944		633,906,761		571,614,062		533,660,056		497,639,657		
Other Long-term Indebtedness	27,658,301		46,023,664		51,662,813		86,885,564		33,780,372		
Short-term Indebtedness	413,730		250,825		229,700		120,500		562,267		
<b>Total Borrowing</b>	<b>471,093,975</b>		<b>680,181,250</b>		<b>623,506,575</b>		<b>620,666,120</b>		<b>531,982,296</b>		
Other Financing Sources	6,986,875		13,154,451		8,584,946		24,439,980		21,086,005		
Transfers from Enterprise Funds	69,310,153		75,504,330		70,825,846		83,588,866		79,497,013		
Transfers from Governmental Funds	375,170,584		477,596,981		460,680,921		528,847,067		492,627,073		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>3,265,992,114</b>		<b>3,746,564,468</b>		<b>3,794,219,487</b>		<b>4,087,797,728</b>		<b>4,117,510,965</b>		

**TABLE 4**  
**EXPENDITURES FOR CITIES OVER 2,500 POPULATION**  
**5-YEAR CHANGE**  
**FOR THE YEARS ENDED DECEMBER 31, 1994 THROUGH 1998**

GOVERNMENTAL FUND EXPENDITURES	1994		1995		1996		1997		1998		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>General Government</b>											
Current Expenditures	231,102,389	8.3%	233,786,919	7.6%	254,066,294	8.2%	260,087,120	8.0%	269,951,161	7.9%	16.8%
Capital Outlay	33,834,648	1.2%	62,417,474	2.0%	58,598,511	1.9%	56,130,593	1.7%	30,525,437	0.9%	-9.8%
<b>Public Safety</b>											
Current Expenditures	529,436,973	19.1%	552,485,908	18.0%	589,940,890	19.0%	627,934,824	19.4%	664,648,713	19.5%	25.5%
Capital Outlay	32,106,686	1.2%	39,939,009	1.3%	40,740,868	1.3%	43,283,027	1.3%	45,867,310	1.3%	42.9%
<b>Streets and Highways</b>											
Current Expenditures	200,373,664	7.2%	207,220,888	6.7%	221,712,015	7.1%	235,983,354	7.3%	246,643,479	7.3%	23.1%
Capital Outlay	372,675,690	13.4%	413,623,641	13.4%	401,463,058	12.9%	424,820,545	13.1%	434,311,220	12.8%	16.5%
<b>Sanitation</b>											
Current Expenditures	11,407,312	0.4%	10,524,539	0.3%	10,705,101	0.3%	10,543,670	0.3%	11,353,844	0.3%	-0.5%
Capital Outlay	221,606	0.0%	53,930	0.0%	67,553	0.0%	588,927	0.0%	839,153	0.0%	278.7%
<b>Health</b>											
Current Expenditures	25,963,940	0.9%	28,951,573	0.9%	25,950,159	0.8%	22,617,213	0.7%	29,190,715	0.9%	12.4%
Capital Outlay	557,017	0.0%	1,743,944	0.1%	1,267,719	0.0%	1,158,815	0.0%	1,009,548	0.0%	81.2%
<b>Libraries</b>											
Current Expenditures	43,919,084	1.6%	44,050,657	1.4%	49,025,941	1.6%	51,944,743	1.6%	53,533,718	1.6%	21.9%
Capital Outlay	13,847,854	0.5%	13,372,656	0.4%	7,297,604	0.2%	9,759,475	0.3%	9,859,767	0.3%	-28.8%
<b>Parks and Recreation</b>											
Current Expenditures	162,406,315	5.9%	171,730,656	5.6%	181,838,353	5.8%	199,277,420	6.2%	215,228,457	6.3%	32.5%
Capital Outlay	55,652,879	2.0%	77,517,384	2.5%	71,111,234	2.3%	105,738,339	3.3%	127,169,064	3.7%	128.5%
<b>Housing/Economic Development</b>											
Current Expenditures	121,373,598	4.4%	131,395,733	4.3%	145,142,201	4.7%	164,296,304	5.1%	162,044,491	4.8%	33.5%
Capital Outlay	129,226,876	4.7%	221,708,668	7.2%	191,860,538	6.2%	227,294,358	7.0%	235,463,756	6.9%	82.2%
<b>Conservation of Natural Resources</b>											
Current Expenditures	--	--	--	--	--	--	--	--	1,946,781	0.1%	--
Capital Outlay	--	--	--	--	--	--	--	--	3,230,198	0.1%	--
<b>Airport</b>											
Current Expenditures	3,945,932	0.1%	4,147,278	0.1%	5,136,016	0.2%	4,943,901	0.2%	5,765,871	0.2%	46.1%
Capital Outlay	7,089,396	0.3%	14,336,937	0.5%	11,798,163	0.4%	11,908,772	0.4%	15,816,902	0.5%	123.1%
<b>Transit</b>											
Current Expenditures	6,779,607	0.2%	7,190,344	0.2%	8,008,198	0.3%	11,059,576	0.3%	10,712,813	0.3%	58.0%
Capital Outlay	847,630	0.0%	1,217,551	0.0%	198,033	0.0%	1,154,901	0.0%	954,950	0.0%	12.7%
<b>Unallocated Insurance</b>	7,811,839	0.3%	7,228,463	0.2%	7,784,831	0.3%	7,661,345	0.2%	7,930,394	0.2%	1.5%
<b>All Other Unallocated</b>											
Current Expenditures	76,628,246	2.8%	61,484,215	2.0%	39,968,971	1.3%	45,625,019	1.4%	41,431,609	1.2%	-45.9%
Capital Outlay	13,066,247	0.5%	11,463,205	0.4%	15,246,705	0.5%	12,862,009	0.4%	31,783,709	0.9%	143.3%
<b>Capital Outlay for Enterprise Funds</b>	112,169,580	4.0%	101,669,258	3.3%	112,891,033	3.6%	131,336,140	4.1%	82,234,660	2.4%	-26.7%
<b>Debt Service</b>											
Principal Payments	378,238,896	13.6%	466,215,498	15.2%	472,421,669	15.2%	380,900,593	11.8%	465,101,388	13.7%	23.0%
Interest and Fiscal Charges	205,418,184	7.4%	190,957,278	6.2%	186,246,829	6.0%	186,002,504	5.7%	196,860,309	5.8%	-4.2%
<b>Total Current Expenditures</b>	1,421,148,899	51.2%	1,460,197,173	47.5%	1,539,278,970	49.5%	1,641,974,489	50.8%	1,720,382,046	50.6%	21.1%
<b>Total Capital Outlay</b>	771,296,109	27.8%	959,063,657	31.2%	912,541,019	29.3%	1,026,035,901	31.7%	1,019,065,674	30.0%	32.1%
<b>Total Debt Service</b>	583,657,080	21.0%	657,172,776	21.4%	658,668,498	21.2%	566,903,097	17.5%	661,961,697	19.5%	13.4%
<b>Total Expenditures</b>	<b>2,776,102,088</b>	<b>100.0%</b>	<b>3,076,433,606</b>	<b>100.0%</b>	<b>3,110,488,487</b>	<b>100.0%</b>	<b>3,234,913,487</b>	<b>100.0%</b>	<b>3,401,409,417</b>	<b>100.0%</b>	<b>22.5%</b>
<b>Other Financing Uses</b>											
Debt Redemption - Refunded Bonds	91,501,924		119,637,226		203,108,425		30,555,005		88,378,802		
Other Financing Uses	4,481,539		9,160,737		2,278,798		12,131,955		10,234,702		
Transfers to Enterprise Funds	22,282,939		28,348,733		39,640,814		46,140,500		52,853,768		
Transfers to Governmental Funds	374,815,155		477,596,990		461,661,843		528,847,067		492,627,073		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>3,269,183,645</b>		<b>3,711,177,292</b>		<b>3,817,178,367</b>		<b>3,852,588,014</b>		<b>4,045,503,762</b>		

**TABLE 5**  
**SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION**  
**GOVERNMENTAL FUNDS BY POPULATION GROUP**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1998		1997		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Population (1998) Estimate	714,507		1,440,327		566,248		636,544		3,357,626		3,323,487		
Taxable Tax Capacity	482,235,411		1,224,818,053		346,527,721		406,152,449		2,459,733,634		2,540,555,657		
1997 Net Tax Levy (Collectible in 1998)	147,867,982		260,694,344		90,619,322		106,322,291		605,503,939		583,534,913		
Special Assessments Levy (Collectible in 1998)	27,377,172		43,917,272		17,969,701		21,410,077		110,674,222		110,532,424		
<b>REVENUES</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	
Property Taxes	183,919,926	19.3%	289,289,864	27.3%	101,985,017	23.0%	112,589,894	21.0%	687,784,701	23.0%	654,940,564	23.1%	5.0%
Tax Increments	79,505,992	8.4%	97,163,027	9.2%	45,136,711	10.2%	31,496,430	5.9%	253,302,160	8.5%	257,592,039	9.1%	-1.7%
Franchise Taxes	37,639,156	4.0%	10,061,953	0.9%	5,387,446	1.2%	3,108,593	0.6%	56,197,148	1.9%	56,738,193	2.0%	-1.0%
Local Sales Tax	61,099,411	6.4%	8,556,656	0.8%	912,977	0.2%	700,038	0.1%	71,269,082	2.4%	63,204,812	2.2%	12.8%
Hotel/Motel Taxes	7,200,299	0.8%	13,102,327	1.2%	1,182,710	0.3%	369,852	0.1%	21,855,188	0.7%	20,934,233	0.7%	4.4%
Gravel and Gambling Taxes	882,877	0.1%	580,959	0.1%	130,406	0.0%	53,671	0.0%	1,647,913	0.1%	1,735,460	0.1%	-5.0%
Special Assessments	27,657,103	2.9%	108,308,607	10.2%	40,431,826	9.1%	44,646,718	8.3%	221,044,254	7.4%	190,027,713	6.7%	16.3%
Licenses and Permits	24,013,430	2.5%	45,656,142	4.3%	14,857,970	3.3%	15,053,640	2.8%	99,581,182	3.3%	85,061,066	3.0%	17.1%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	33,390,540	3.5%	8,073,126	0.8%	665,114	0.1%	17,437,039	3.3%	59,565,819	2.0%	58,626,481	2.1%	1.6%
All Other	35,529,334	3.7%	21,119,285	2.0%	7,560,850	1.7%	34,645,272	6.5%	98,854,741	3.3%	89,969,540	3.2%	9.9%
State Grants													
Local Government Aid	135,305,951	14.2%	57,414,417	5.4%	51,422,201	11.6%	70,262,380	13.1%	314,404,949	10.5%	298,303,563	10.5%	5.4%
HACA/MHHC (Homestead Credit)	55,279,653	5.8%	61,786,576	5.8%	25,189,957	5.7%	28,147,756	5.3%	170,403,942	5.7%	170,727,149	6.0%	-0.2%
Local Performance Aid	954,791	0.1%	1,794,447	0.2%	684,647	0.2%	765,941	0.1%	4,199,826	0.1%	3,617,925	0.1%	16.1%
Taconite Relief and Aids	—	—	—	—	2,406,270	0.5%	3,612,649	0.7%	6,018,919	0.2%	5,967,580	0.2%	0.9%
PERA Aids	6,790,038	0.7%	1,877,532	0.2%	918,151	0.2%	902,694	0.2%	10,488,415	0.4%	—	—	—
Highways	19,608,709	2.1%	56,048,907	5.3%	20,533,801	4.6%	19,681,491	3.7%	115,872,908	3.9%	118,474,715	4.2%	-2.2%
All Other	45,455,816	4.8%	33,121,830	3.1%	19,187,185	4.3%	32,064,377	6.0%	129,829,208	4.3%	114,988,216	4.2%	12.9%
County Grants	3,901,145	0.4%	5,040,019	0.5%	3,217,020	0.7%	2,276,676	0.4%	14,434,860	0.5%	12,613,394	0.4%	14.4%
Local Unit Grants	10,804,653	1.1%	3,588,526	0.3%	4,114,379	0.9%	3,444,249	0.6%	21,951,807	0.7%	28,658,076	1.0%	-23.4%
<b>Total Intergovernmental Revenues</b>	<b>347,020,630</b>	<b>36.5%</b>	<b>249,864,665</b>	<b>23.5%</b>	<b>135,899,575</b>	<b>30.6%</b>	<b>213,240,524</b>	<b>39.8%</b>	<b>946,025,394</b>	<b>31.6%</b>	<b>901,946,639</b>	<b>31.9%</b>	<b>4.9%</b>
Departmental Fees and Service Charges													
General Government	7,734,279	0.8%	10,505,039	1.0%	12,136,455	2.7%	4,900,432	0.9%	35,276,205	1.2%	43,776,340	1.5%	-19.4%
Public Safety	9,572,763	1.0%	7,495,244	0.7%	6,176,264	1.4%	8,720,604	1.6%	31,964,875	1.1%	31,154,689	1.1%	2.6%
Streets and Highways	3,620,674	0.4%	11,698,339	1.1%	2,504,909	0.6%	1,233,534	0.2%	19,057,456	0.6%	18,777,464	0.7%	1.5%
Sanitation (Refuse Collection)	—	—	2,281,556	0.2%	244,080	0.1%	2,228,370	0.4%	4,754,006	0.2%	6,101,051	0.2%	-22.1%
Libraries	279,008	0.0%	176,965	0.0%	220,453	0.0%	262,453	0.0%	938,879	0.0%	965,640	0.0%	-2.8%
Parks and Recreation	2,217,085	0.2%	29,696,082	2.8%	8,358,001	1.9%	7,814,090	1.5%	48,085,258	1.6%	41,637,083	1.5%	15.5%
Airport	—	—	2,278,898	0.2%	595,171	0.1%	918,820	0.2%	3,792,889	0.1%	1,928,659	0.1%	96.7%
Transit	—	—	740,682	0.1%	388,942	0.1%	235,227	0.0%	1,364,851	0.0%	1,466,124	0.1%	-6.9%
Cemetery	—	—	184,120	0.0%	243,542	0.1%	342,209	0.1%	769,871	0.0%	613,840	0.0%	25.4%
All Other	47,777,312	5.0%	19,125,326	1.8%	7,860,199	1.8%	10,590,773	2.0%	85,353,610	2.9%	68,564,213	2.4%	24.5%
<b>Total Fees and Service Charges</b>	<b>71,201,121</b>	<b>7.5%</b>	<b>84,182,251</b>	<b>7.9%</b>	<b>38,728,016</b>	<b>8.7%</b>	<b>37,246,512</b>	<b>7.0%</b>	<b>231,357,900</b>	<b>7.7%</b>	<b>214,985,103</b>	<b>7.6%</b>	<b>7.6%</b>
Fines and Forfeits	11,585,521	1.2%	9,039,416	0.9%	4,068,334	0.9%	4,685,717	0.9%	29,378,988	1.0%	27,547,778	1.0%	6.6%
Interest Earnings	49,566,518	5.2%	83,037,850	7.8%	28,465,195	6.4%	27,373,619	5.1%	188,443,182	6.3%	178,548,107	6.3%	5.5%
All Other Revenues	50,356,151	5.3%	62,401,178	5.9%	26,448,226	6.0%	45,225,931	8.4%	184,431,486	6.2%	176,993,988	6.3%	4.2%
<b>Total Revenues</b>	<b>951,648,135</b>	<b>100.0%</b>	<b>1,061,244,895</b>	<b>100.0%</b>	<b>443,634,409</b>	<b>100.0%</b>	<b>535,791,139</b>	<b>100.0%</b>	<b>2,992,318,578</b>	<b>100.0%</b>	<b>2,830,255,695</b>	<b>100.0%</b>	<b>5.7%</b>
<b>PERCENT OF TOTAL REVENUES</b>	31.8%		35.5%		14.8%		17.9%		100.0%				
<b>Other Financing Sources</b>													
Borrowing													
Bonded Indebtedness	165,262,584		130,307,671		102,211,572		99,857,830		497,639,657		533,660,056		
Other Long-term Indebtedness	10,629,320		9,611,695		4,632,173		8,907,184		33,780,372		86,885,564		
Short-term Indebtedness	—		335,200		—		227,067		562,267		120,500		
<b>Total Borrowing</b>	<b>175,891,904</b>		<b>140,254,566</b>		<b>106,843,745</b>		<b>108,992,081</b>		<b>531,982,296</b>		<b>620,666,120</b>		
Other Financing Sources	9,259,000		3,629,880		2,885,572		5,311,553		21,086,005		24,439,980		
Transfers from Enterprise Funds	22,217,356		18,218,358		16,443,677		22,617,622		79,497,013		83,588,866		
Transfers from Governmental Funds	167,698,508		188,785,646		75,726,144		60,416,775		492,627,073		528,847,067		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>1,326,714,903</b>		<b>1,412,133,345</b>		<b>645,533,547</b>		<b>733,129,170</b>		<b>4,117,510,965</b>		<b>4,087,797,728</b>		



**TABLE 6**  
**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION**  
**GOVERNMENTAL FUNDS BY POPULATION GROUP**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1998		1997		
									AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	87,404,198	7.9%	88,525,027	7.5%	40,558,860	8.1%	53,463,076	8.7%	269,951,161	7.9%	260,087,120	8.0%	3.8%
- Capital Outlay	8,954,442	0.8%	13,096,439	1.1%	3,545,029	0.7%	4,929,527	0.8%	30,525,437	0.9%	56,130,593	1.7%	-45.6%
Public Safety													
Police and Ambulance - Current Expenditures	155,219,191	14.0%	151,171,776	12.9%	60,951,104	12.1%	63,169,562	10.3%	430,511,633	12.7%	411,021,071	12.7%	4.7%
- Capital Outlay	4,461,595	0.4%	8,642,199	0.7%	3,478,984	0.7%	3,518,608	0.6%	20,101,386	0.6%	16,916,947	0.5%	18.8%
Fire - Current Expenditures	88,333,373	8.0%	49,334,449	4.2%	19,110,000	3.8%	16,843,363	2.8%	173,621,185	5.1%	168,510,331	5.2%	3.0%
- Capital Outlay	2,074,124	0.2%	7,380,590	0.6%	3,554,541	0.7%	3,417,331	0.6%	16,426,586	0.5%	20,476,749	0.6%	-19.8%
Other Public Safety - Current Expenditures	21,054,097	1.9%	16,960,557	1.4%	6,128,534	1.2%	16,372,707	2.7%	60,515,895	1.8%	48,403,422	1.5%	25.0%
- Capital Outlay	442,219	0.0%	1,715,993	0.1%	254,163	0.1%	6,926,963	1.1%	9,339,338	0.3%	5,889,331	0.2%	58.6%
Streets and Highways - Maintenance	61,585,130	5.5%	79,666,099	6.8%	37,659,386	7.5%	43,888,586	7.2%	222,799,201	6.6%	213,052,047	6.6%	4.6%
- Lighting	8,905,208	0.8%	8,529,799	0.7%	2,609,613	0.5%	3,799,658	0.6%	23,844,278	0.7%	22,931,307	0.7%	4.0%
- Construction	65,993,867	5.9%	153,158,024	13.0%	75,992,275	15.1%	101,690,153	16.6%	396,834,319	11.7%	385,917,875	11.9%	2.8%
- Other Capital Outlay	15,465,694	1.4%	9,198,171	0.8%	5,199,536	1.0%	7,613,500	1.2%	37,476,901	1.1%	38,902,670	1.2%	-3.7%
Sanitation - Refuse Collection & Disposal	—	—	913,265	0.1%	—	—	2,118,898	0.3%	3,032,163	0.1%	2,233,408	0.1%	35.8%
- Other Sanitation	3,192,487	0.0%	2,163,827	0.2%	1,123,660	0.2%	1,841,707	0.3%	8,321,681	0.2%	8,310,262	0.3%	0.1%
- Capital Outlay	3,250	0.3%	20,134	0.0%	379,640	0.1%	436,129	0.1%	839,153	0.0%	588,927	0.0%	42.5%
Health - Current Expenditures	23,487,833	2.1%	5,461,822	0.5%	176,630	0.0%	64,430	0.0%	29,190,715	0.9%	22,617,213	0.7%	29.1%
- Capital Outlay	49,000	0.0%	35,365	0.0%	422	0.0%	924,761	0.2%	1,009,548	0.0%	1,158,815	0.0%	-12.9%
Culture and Recreation													
Libraries - Current Expenditures	32,009,759	2.9%	7,020,603	0.6%	7,662,570	1.5%	6,840,786	1.1%	53,533,718	1.6%	51,944,743	1.6%	3.1%
- Capital Outlay	2,664,738	0.2%	829,811	0.1%	4,172,128	0.8%	2,193,090	0.4%	9,859,767	0.3%	9,759,475	0.3%	1.0%
Parks and Recreation - Current Expenditures	73,969,411	6.7%	81,449,915	6.9%	34,340,905	6.8%	25,468,226	4.2%	215,228,457	6.3%	199,277,420	6.2%	8.0%
- Capital Outlay	38,236,455	3.4%	40,373,387	3.4%	25,831,301	5.1%	22,727,921	3.7%	127,169,064	3.7%	105,738,339	3.3%	20.3%
Housing/Economic Development - Current Expend.	72,327,611	6.5%	45,658,586	3.9%	20,323,406	4.0%	23,734,888	3.9%	162,044,491	4.8%	164,296,304	5.1%	-1.4%
- Capital Outlay	122,176,278	11.0%	52,276,172	4.4%	17,665,225	3.5%	43,346,081	7.1%	235,463,756	6.9%	227,294,358	7.0%	3.6%
Conservation - Current Expenditures	—	—	1,016,514	0.1%	32,534	0.0%	897,733	0.1%	1,946,781	0.1%	—	—	—
- Capital Outlay	—	—	1,897,463	0.2%	—	—	1,332,735	0.2%	3,230,198	0.1%	—	—	—
Airport - Current Expenditures	—	—	2,643,075	0.2%	1,429,383	0.3%	1,693,413	0.3%	5,765,871	0.2%	4,943,901	0.2%	16.6%
- Capital Outlay	—	—	4,170,806	0.4%	5,891,135	1.2%	5,754,961	0.9%	15,816,902	0.5%	11,908,772	0.4%	32.8%
Transit - Current Expenditures	230	0.0%	7,282,132	0.6%	2,204,863	0.4%	1,225,588	0.2%	10,712,813	0.3%	11,059,576	0.3%	-3.1%
- Capital Outlay	—	—	669,811	0.1%	181,352	0.0%	103,787	0.0%	954,950	0.0%	1,154,901	0.0%	-17.3%
Unallocated Insurance	1,819,050	0.2%	1,533,394	0.1%	2,424,241	0.5%	2,153,709	0.4%	7,930,394	0.2%	7,661,345	0.2%	3.5%
All Other Unallocated - Current Expenditures	13,005,739	1.2%	9,993,227	0.8%	8,524,411	1.7%	9,908,232	1.6%	41,431,609	1.2%	45,625,019	1.4%	-9.2%
- Capital Outlay	16,141,076	1.5%	6,359,899	0.5%	2,964,458	0.6%	6,318,276	1.0%	31,783,709	0.9%	12,862,009	0.4%	147.1%
Capital Outlay for Enterprise Funds	1,010,000	0.1%	51,073,620	4.3%	10,133,388	2.0%	20,017,652	3.3%	82,234,660	2.4%	131,336,140	4.1%	-37.4%
Debt Service - Principal Payments	128,074,859	11.5%	194,399,928	16.5%	68,716,718	13.6%	73,909,883	12.1%	465,101,388	13.7%	380,900,593	11.8%	22.1%
- Interest and Fiscal Charges	61,814,941	5.6%	71,361,682	6.1%	30,426,713	6.0%	33,256,973	5.4%	196,860,309	5.8%	186,002,504	5.7%	5.8%
Total Current Expenditures	642,313,317	57.9%	559,324,067	47.6%	245,260,100	48.7%	273,484,562	44.7%	1,720,382,046	50.6%	1,641,974,489	50.8%	4.8%
Total Capital Outlay	277,672,738	25.0%	350,897,884	29.8%	159,243,577	31.6%	231,251,475	37.8%	1,019,065,674	30.0%	1,026,035,901	31.7%	-0.7%
Total Debt Service	189,889,800	17.1%	265,761,610	22.6%	99,143,431	19.7%	107,166,856	17.5%	661,961,697	19.5%	566,903,097	17.5%	16.8%
<b>Total Expenditures</b>	<b>1,109,875,855</b>	<b>100.0%</b>	<b>1,175,983,561</b>	<b>100.0%</b>	<b>503,647,108</b>	<b>100.0%</b>	<b>611,902,893</b>	<b>100.0%</b>	<b>3,401,409,417</b>	<b>100.0%</b>	<b>3,234,913,487</b>	<b>100.0%</b>	<b>5.1%</b>
PERCENT OF TOTAL EXPENDITURES	32.6%		34.6%		14.8%		18.0%		100.0%				
Other Financing Uses													
Debt Redemption - Refunded Bonds	40,981,129		35,100,276		10,610,824		1,686,573		88,378,802		30,555,005		
Other Financing Uses	9,311,000		602,120		152,499		169,083		10,234,702		12,131,955		
Transfers to Enterprise Funds	23,651,816		23,372,562		3,337,771		2,491,619		52,853,768		46,140,500		
Transfers to Governmental Funds	167,698,508		188,785,646		75,726,144		60,416,775		492,627,073		528,847,067		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,351,518,308</b>		<b>1,423,844,165</b>		<b>593,474,346</b>		<b>676,666,943</b>		<b>4,045,503,762</b>		<b>3,852,588,014</b>		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	68,482,115		230,120,867		109,042,346		122,696,126		530,341,454		491,038,154		
Special Revenue Fund Unreserved Fund Balance	98,967,190		51,962,956		77,185,852		63,370,903		291,486,901		267,036,399		
<b>Total</b>	<b>167,449,305</b>		<b>282,083,823</b>		<b>186,228,198</b>		<b>186,067,029</b>		<b>821,828,355</b>		<b>758,074,553</b>		
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	26.1%		50.4%		75.9%		68.0%		47.8%		46.2%		

**TABLE 7**  
**PUBLIC SERVICE ENTERPRISES OF THE CITIES**  
**SUMMARY OF OPERATIONS BY POPULATION GROUP - FOR THE YEAR ENDED DECEMBER 31, 1998**

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000 - 100,000 SECOND CLASS		POPULATION 10,000 - 20,000 THIRD CLASS		POPULATION 2,500 - 10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NO. OF ENTERPRISES
									1998		1997		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>WATER UTILITIES</b>													
OPERATING REVENUES	82,604,336	100.0%	114,314,261	100.0%	41,227,601	100.0%	51,856,092	100.0%	290,002,290	100.0%	274,567,014	100.0%	172
OPERATING EXPENSES	68,423,981	82.8%	101,445,969	88.7%	34,121,815	82.8%	42,507,068	82.0%	246,498,833	85.0%	235,383,696	85.7%	
OPERATING INCOME (LOSS)	14,180,355	17.2%	12,868,292	11.3%	7,105,786	17.2%	9,349,024	18.0%	43,503,457	15.0%	39,183,318	14.3%	
<b>SEWER UTILITIES</b>													
OPERATING REVENUES	104,039,880	100.0%	95,605,620	100.0%	51,060,594	100.0%	55,237,444	100.0%	305,943,538	100.0%	284,072,531	100.0%	175
OPERATING EXPENSES	82,480,261	79.3%	91,082,536	95.3%	45,160,695	88.4%	50,920,742	92.2%	269,644,234	88.1%	262,774,543	92.5%	
OPERATING INCOME (LOSS)	21,559,619	20.7%	4,523,084	4.7%	5,899,899	11.6%	4,316,702	7.8%	36,299,304	11.9%	21,297,988	7.5%	
<b>REFUSE DISPOSAL</b>													
OPERATING REVENUES	22,947,000	100.0%	8,980,645	100.0%	14,088,156	100.0%	8,107,544	100.0%	54,123,345	100.0%	53,441,267	100.0%	46
OPERATING EXPENSES	22,072,000	96.2%	9,204,947	102.5%	13,462,751	95.6%	7,695,767	94.9%	52,435,465	96.9%	50,943,450	95.3%	
OPERATING INCOME (LOSS)	875,000	3.8%	(224,302)	-2.5%	625,405	4.4%	411,777	5.1%	1,687,880	3.1%	2,497,817	4.7%	
<b>ELECTRIC UTILITIES</b>													
OPERATING REVENUES	—	—	113,538,448	100.0%	159,857,909	100.0%	145,508,111	100.0%	418,904,468	100.0%	401,070,891	100.0%	59
OPERATING EXPENSES	—	—	108,341,296	95.4%	145,504,071	91.0%	131,574,278	90.4%	385,419,645	92.0%	368,012,109	91.8%	
OPERATING INCOME (LOSS)	—	—	5,197,152	4.6%	14,353,838	9.0%	13,933,833	9.6%	33,484,823	8.0%	33,058,782	8.2%	
<b>NURSING HOMES</b>													
OPERATING REVENUES	—	—	—	—	—	—	10,663,325	100.0%	10,663,325	100.0%	8,961,125	100.0%	10
OPERATING EXPENSES	—	—	—	—	—	—	9,252,704	86.8%	9,252,704	86.8%	8,724,126	97.4%	
OPERATING INCOME (LOSS)	—	—	—	—	—	—	1,410,621	13.2%	1,410,621	13.2%	236,999	2.6%	
<b>HOSPITALS</b>													
OPERATING REVENUES	—	—	—	—	120,243,190	100.0%	154,515,823	100.0%	274,759,013	100.0%	270,909,704	100.0%	16
OPERATING EXPENSES	—	—	—	—	113,161,396	94.1%	148,571,861	96.2%	261,733,257	95.3%	255,290,054	94.2%	
OPERATING INCOME (LOSS)	—	—	—	—	7,081,794	5.9%	5,943,962	3.8%	13,025,756	4.7%	15,619,650	5.8%	
<b>GAS UTILITIES</b>													
OPERATING REVENUES	22,650,051	100.0%	9,862,816	100.0%	20,335,134	100.0%	4,374,858	100.0%	57,222,859	100.0%	66,705,304	100.0%	9
OPERATING EXPENSES	24,339,991	107.5%	10,530,839	106.8%	20,996,255	103.3%	4,580,912	104.7%	60,447,997	105.6%	65,917,933	98.8%	
OPERATING INCOME (LOSS)	(1,689,940)	-7.5%	(668,023)	-6.8%	(661,121)	-3.3%	(206,054)	-4.7%	(3,225,138)	-5.6%	787,371	1.2%	
<b>AMBULANCE</b>													
OPERATING REVENUES	—	—	1,103,176	100.0%	156,185	100.0%	601,291	100.0%	1,860,652	100.0%	2,773,902	100.0%	11
OPERATING EXPENSES	—	—	955,371	86.6%	135,827	87.0%	613,175	102.0%	1,704,373	91.6%	2,776,441	100.1%	
OPERATING INCOME (LOSS)	—	—	147,805	13.4%	20,358	13.0%	(11,884)	-2.0%	156,279	8.4%	(2,539)	-0.1%	
<b>CULTURE AND RECREATION</b>													
OPERATING REVENUES	29,078,802	100.0%	37,915,474	100.0%	6,650,622	100.0%	7,428,161	100.0%	81,073,059	100.0%	71,433,916	100.0%	91
OPERATING EXPENSES	29,629,717	101.9%	39,235,763	103.5%	7,483,432	112.5%	7,360,838	99.1%	83,709,750	103.3%	76,672,744	107.3%	
OPERATING INCOME (LOSS)	(550,915)	-1.9%	(1,320,289)	-3.5%	(832,810)	-12.5%	67,323	0.9%	(2,636,691)	-3.3%	(5,238,828)	-7.3%	
<b>OTHER CITY ENTERPRISES</b>													
OPERATING REVENUES	87,491,619	100.0%	28,224,175	100.0%	15,801,779	100.0%	11,161,056	100.0%	142,678,629	100.0%	136,248,263	100.0%	177
OPERATING EXPENSES	78,658,743	89.9%	25,585,159	90.6%	14,100,725	89.2%	11,752,718	105.3%	130,097,345	91.2%	121,665,389	89.3%	
OPERATING INCOME (LOSS)	8,832,876	10.1%	2,639,016	9.4%	1,701,054	10.8%	(591,662)	-5.3%	12,581,284	8.8%	14,582,874	10.7%	
<b>LIQUOR STORES</b>													
SALES	—	—	40,616,755	100.0%	27,773,943	100.0%	59,052,503	100.0%	127,443,201	100.0%	117,443,377	100.0%	62
COST OF SALES	—	—	30,885,052	76.0%	21,206,502	76.4%	44,185,968	74.8%	96,277,522	75.5%	88,989,054	75.8%	
GROSS PROFIT (LOSS)	—	—	9,731,703	24.0%	6,567,441	23.6%	14,866,535	25.2%	31,165,679	24.5%	28,454,323	24.2%	
OPERATING EXPENSES	—	—	6,529,354	16.1%	3,934,556	14.2%	10,199,033	17.3%	20,662,943	16.2%	19,496,688	16.6%	
OPERATING INCOME (LOSS)	—	—	3,202,349	7.9%	2,632,885	9.5%	4,667,502	7.9%	10,502,736	8.2%	8,957,635	7.6%	

*CLASSIFICATION OF*  
**REVENUES AND EXPENDITURES**  
**GOVERNMENTAL FUNDS**

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANOKA</i>	<i>APPLE VALLEY</i>	<i>ARDEN HILLS</i>
Class of City	4	3	4	3	3	2	4
Population (1998) Estimate	2,920	17,953	8,599	23,213	17,964	43,468	9,737
Taxable Tax Capacity	3,431,371	7,261,339	6,146,126	14,674,022	11,134,269	31,750,121	9,702,069
1997 Net Tax Levy (Collectible in 1998)	547,733	1,769,957	1,593,325	2,699,008	2,169,046	8,678,917	1,689,184
Special Assessments Levy (Collectible in 1998)	4,644	455,685	173,663	541,681	80,071	1,903,780	204,273
<b>REVENUES</b>							
Property Taxes	579,884	1,775,410	1,699,962	3,172,209	2,926,943	9,590,759	1,854,986
Tax Increments	4,414	318,617	342,976	815,831	2,055,401	1,687,702	109,944
Franchise Taxes	---	1,164,436	41,421	---	862,799	473,378	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	125,261	---	---	---	41,815	---
Gravel and Gambling Taxes	641	---	---	---	---	---	---
Special Assessments	4,304	569,454	169,360	4,660,199	69,872	6,547,620	398,761
Licenses and Permits	134,561	281,693	106,938	694,809	429,243	1,202,543	358,918
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	29,974	143,070	---	---
All Other	95,565	---	14,322	25,348	25,000	500,496	---
State Grants							
Local Government Aid	---	4,102,563	1,208,069	122,651	1,238,597	340,135	---
HACA/MHHC (Homestead Credit)	113,754	762,241	385,854	462,842	709,692	2,543,320	95,648
Local Performance Aid	3,819	24,100	11,065	28,490	23,451	55,109	12,828
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	634	22,335	15,534	10,093	28,509	36,095	5,179
Highways	---	163,435	441,370	678,726	1,148,511	678,638	63,118
All Other	63,587	550,603	244,550	625,282	247,467	403,906	168,792
County Grants	1,811	292,709	---	48,852	---	57,693	50,331
Local Unit Grants	7,990	---	---	19,541	64,516	5,265	2,587
<b>Total Intergovernmental Revenues</b>	<b>287,160</b>	<b>5,917,986</b>	<b>2,320,764</b>	<b>2,051,799</b>	<b>3,628,813</b>	<b>4,620,657</b>	<b>398,483</b>
Departmental Fees and Service Charges							
General Government	3,903	11,645	---	1,050,091	64,493	7,719	22,190
Public Safety	---	3,075	192,942	---	334,200	148,794	7,488
Streets and Highways	---	---	---	124,114	3,769	---	---
Sanitation (Refuse Collection)	---	---	---	5,680	---	---	---
Libraries	---	125	---	---	---	---	---
Parks and Recreation	8,555	325,282	1,499	14,666	324,357	533,958	114,028
Airport	---	16,733	32,057	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	36,217	99,270	---
All Other	---	352,015	88,421	---	78,156	94,036	---
<b>Total Fees and Service Charges</b>	<b>12,458</b>	<b>708,875</b>	<b>314,919</b>	<b>1,194,551</b>	<b>841,192</b>	<b>883,777</b>	<b>143,706</b>
Fines and Forfeits	17,798	118,097	85,138	48,923	215,337	143,861	32,096
Interest Earnings	10,834	807,246	345,662	1,033,065	1,027,327	1,725,809	710,940
All Other Revenues	6,701	1,496,858	799,637	2,285,139	473,297	1,244,549	448,800
<b>Total Revenues</b>	<b>1,058,755</b>	<b>13,283,933</b>	<b>6,226,777</b>	<b>15,956,525</b>	<b>12,530,224</b>	<b>28,162,470</b>	<b>4,456,634</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	---	---	746,701	---	9,594,080	3,100,000
Other Long-term Indebtedness	---	636,870	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	<b>636,870</b>	---	<b>746,701</b>	---	<b>9,594,080</b>	<b>3,100,000</b>
Other Financing Sources	---	---	---	2,303	---	---	---
Transfers from Enterprise Funds	---	---	315,000	396,718	606,000	1,772,638	74,122
Transfers from Governmental Funds	---	896,500	1,267,361	2,760,482	1,517,269	11,415,010	404,750
<b>Total Revenues &amp; Other Financing Sources</b>	<b>1,058,755</b>	<b>14,817,303</b>	<b>7,809,138</b>	<b>19,862,729</b>	<b>14,653,493</b>	<b>50,944,198</b>	<b>8,035,506</b>
Type of Public Service Enterprises (see footnote page)		W,S,R,O	L,W,E,O	W,S	L,W,S,R,E,O	L,W,S,O	W,S,O



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>AFTON</i>	<i>ALBERT LEA</i>	<i>ALEXANDRIA</i>	<i>ANDOVER</i>	<i>ANOKA</i>	<i>APPLE VALLEY</i>	<i>ARDEN HILLS</i>
Class of City	4	3	4	3	3	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	385,896	1,027,361	934,247	1,236,130	1,017,336	2,175,468	609,636
- Capital Outlay	7,999	26,972	29,661	53,520	3,113	25,340	111,918
Public Safety							
Police & Ambulance - Current Expenditures	73,606	2,441,776	1,095,518	719,670	2,783,721	4,241,259	560,006
- Capital Outlay	---	41,485	44,172	---	---	377,510	---
Fire - Current Expenditures	129,348	1,125,678	287,912	522,404	372,402	884,988	312,293
- Capital Outlay	11,331	14,605	170,441	22,475	88,664	31,084	---
Other Public Safety - Current Expenditures	78,399	139,494	180,407	304,883	86,714	347,045	92,460
- Capital Outlay	---	594	3,062	837	---	---	---
Streets & Highways - Maintenance	200,264	1,726,248	547,516	1,171,398	1,417,572	2,570,229	397,235
- Lighting	1,477	193,262	41,057	133,889	---	---	---
- Construction	128,098	1,024,198	1,635,063	6,545,607	1,067,701	6,404,840	431,255
- Other Capital Outlay	---	122,762	155,784	744,635	433,399	215,416	101,897
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	11,764	---	197,100	108,194	---	---	---
- Capital Outlay	---	---	---	2,925	---	---	---
Health - Current Expenditures	---	85,573	---	---	---	---	---
- Capital Outlay	---	422	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	482,618	98,790	---	---	---	---
- Capital Outlay	---	128,319	---	---	---	---	---
Parks & Recreation - Current Expenditures	7,580	1,892,092	321,058	442,205	1,098,943	2,146,695	447,618
- Capital Outlay	6,558	1,781,182	6,728	40,818	868,715	5,738,576	79,795
Housing & Economic Development - Current Expenditures	4,414	503,160	---	102,062	388,659	554,969	255,408
- Capital Outlay	---	190,021	---	---	445,428	---	1,338,979
Conservation of Natural Resources - Current Expenditures	---	10,268	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	234,960	71,249	---	---	---	---
- Capital Outlay	---	8,213	318,289	---	---	---	---
Transit - Current Expenditures	---	11,517	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	27,969	---	467,731	7,863
All Other Unallocated - Current Expenditures	---	120,820	312,658	107,030	327,855	4,097	587
- Capital Outlay	---	---	29,581	998	---	403,651	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	6,027,261	---
Debt Service - Principal Payments	5,000	450,138	93,000	4,585,000	945,000	11,885,000	---
Debt Service - Interest and Fiscal Charges	1,456	338,594	238,465	1,537,591	747,758	2,607,061	83,293
<i>Total Current Expenditures</i>	892,748	9,994,827	4,087,512	4,875,834	7,493,202	13,392,481	2,683,106
<i>Total Capital Outlay</i>	153,986	3,338,773	2,392,781	7,411,815	2,907,020	19,223,678	2,063,844
<i>Total Debt Service</i>	6,456	788,732	331,465	6,122,591	1,692,758	14,492,061	83,293
<b>Total Expenditures</b>	<b>1,053,190</b>	<b>14,122,332</b>	<b>6,811,758</b>	<b>18,410,240</b>	<b>12,092,980</b>	<b>47,108,220</b>	<b>4,830,243</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	1,190,000	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	228,880	30,500	---	66,651	---
Transfers to Governmental Funds	---	896,500	1,267,361	2,760,482	1,517,269	11,415,010	404,750
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,053,190</b>	<b>15,018,832</b>	<b>8,307,999</b>	<b>21,201,222</b>	<b>14,800,249</b>	<b>58,589,881</b>	<b>5,234,993</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>
Class of City	2	4	4	4	3	4	4
Population (1998) Estimate	22,028	5,189	3,095	3,481	12,090	3,316	4,767
Taxable Tax Capacity	8,951,288	5,557,996	2,741,120	1,906,274	5,038,838	692,052	2,146,223
1997 Net Tax Levy (Collectible in 1998)	2,163,862	1,100,488	1,051,238	495,911	1,077,656	215,602	651,465
Special Assessments Levy (Collectible in 1998)	329,548	312,396	43,379	215,896	258,390	—	159,931
<b>REVENUES</b>							
Property Taxes	2,249,646	1,106,764	805,081	635,543	1,102,346	227,117	637,508
Tax Increments	496,174	165,722	87,759	27,298	241,256	280,803	265,408
Franchise Taxes	96,570	13,246	—	—	46,809	—	—
Local Sales Tax	—	—	—	—	—	—	—
Hotel/Motel Taxes	98,349	—	—	—	8,549	—	—
Gravel and Gambling Taxes	9,265	—	2,459	—	—	—	—
Special Assessments	831,219	564,164	793,890	252,198	388,914	15,180	208,120
Licenses and Permits	313,559	124,613	41,657	140,980	198,629	53,591	251,548
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	604,763	—	—	—	—	—	—
All Other	2,016,366	39,583	—	20,832	332,889	—	25,000
State Grants							
Local Government Aid	4,616,490	121,564	63,220	318,487	2,359,748	867,445	302,321
HACA/MHHC (Homestead Credit)	1,310,825	201,614	166,593	156,107	233,453	105,659	171,431
Local Performance Aid	29,268	6,281	4,176	4,419	15,254	4,271	5,331
Taconite Relief and Aids	—	—	—	—	—	—	—
PERA Aid	25,614	2,010	2,660	1,886	15,839	6,163	3,106
Highways	1,425,708	—	—	—	253,529	—	—
All Other	531,249	34,398	228,812	293,810	299,991	176,228	48,278
County Grants	225,792	42,307	1,656	2,200	62,491	—	—
Local Unit Grants	—	—	1,120	—	—	—	—
<b>Total Intergovernmental Revenues</b>	<b>10,786,075</b>	<b>447,757</b>	<b>468,237</b>	<b>797,741</b>	<b>3,573,194</b>	<b>1,159,766</b>	<b>555,467</b>
Departmental Fees and Service Charges							
General Government	5,760	—	2,339	60,899	163,705	—	—
Public Safety	85,683	—	107,410	—	173,050	40,988	53,635
Streets and Highways	—	—	—	7,863	—	1,325	—
Sanitation (Refuse Collection)	—	—	—	—	—	—	—
Libraries	8,649	—	4,184	—	—	7,381	—
Parks and Recreation	329,896	39,792	4,140	41,722	—	34,868	70,934
Airport	3,913	—	—	—	—	34,950	—
Transit	—	—	—	—	45,307	24,037	—
Cemetery	—	2,068	—	—	—	2,232	—
All Other	847,556	7,500	38,419	350	40,290	—	793,181
<b>Total Fees and Service Charges</b>	<b>1,281,457</b>	<b>49,360</b>	<b>162,107</b>	<b>110,834</b>	<b>422,352</b>	<b>145,781</b>	<b>917,750</b>
Fines and Forfeits	58,325	19,937	30,851	21,829	395,446	16,720	34,384
Interest Earnings	1,245,927	322,201	315,747	66,034	444,242	145,903	239,901
All Other Revenues	2,030,296	17,288	1,368,055	181,370	442,402	559,021	601,119
<b>Total Revenues</b>	<b>19,496,862</b>	<b>2,831,052</b>	<b>4,075,843</b>	<b>2,233,827</b>	<b>7,264,139</b>	<b>2,603,882</b>	<b>3,711,205</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,844,160	—	—	413,480	3,323,552	—	340,000
Other Long-term Indebtedness	—	—	—	178,650	—	—	—
Short-term Indebtedness	—	—	—	—	—	—	—
<b>Total Borrowing</b>	<b>1,844,160</b>	<b>—</b>	<b>—</b>	<b>592,130</b>	<b>3,323,552</b>	<b>—</b>	<b>340,000</b>
Other Financing Sources	—	—	—	—	2,581	—	—
Transfers from Enterprise Funds	—	71,220	41,471	98,078	354,562	473,166	95,000
Transfers from Governmental Funds	508,933	8,496	621,195	197,257	97,327	488,404	208,758
<b>Total Revenues &amp; Other Financing Sources</b>	<b>21,849,955</b>	<b>2,910,768</b>	<b>4,738,509</b>	<b>3,121,292</b>	<b>11,042,161</b>	<b>3,565,452</b>	<b>4,354,963</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S	W,S	W,S,O	L,W,S,R,O	L,W,S,R,E,O	L,W,S

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>
Class of City	2	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,067,716	399,509	485,463	436,265	1,014,640	378,884	348,036
- Capital Outlay	106,921	7,916	4,397	11,014	289,778	60,258	---
Public Safety							
Police & Ambulance - Current Expenditures	2,030,710	483,977	397,957	337,877	1,692,625	367,918	464,059
- Capital Outlay	94,074	35,488	28,324	17,194	265,747	26,724	---
Fire - Current Expenditures	1,003,953	84,497	126,419	62,514	644,166	89,065	166,541
- Capital Outlay	23,311	---	6,786	66,522	34,749	42,314	---
Other Public Safety - Current Expenditures	271,479	57,413	---	12,159	108,033	21,247	54,776
- Capital Outlay	---	790	---	---	---	---	---
Streets & Highways - Maintenance	2,374,604	159,336	100,409	239,004	1,135,170	347,933	245,135
- Lighting	149,302	---	21,307	---	---	12,979	45,828
- Construction	---	28,152	19,574	445,026	268,693	106,600	---
- Other Capital Outlay	3,369,274	44,415	---	27,909	---	110,916	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	1,656	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,250	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	940,251	---	220,346	49,866	92,036	45,220	24,327
- Capital Outlay	72,382	---	10,127	3,311	---	17,240	---
Parks & Recreation - Current Expenditures	1,779,103	153,081	67,766	139,871	523,274	214,547	44,633
- Capital Outlay	89,095	59,717	2,191	---	73,427	41,134	20,016
Housing & Economic Development - Current Expenditures	2,235,214	---	---	313,071	122,330	87,003	147,492
- Capital Outlay	1,268,260	---	---	---	2,173,094	11,217	1,088,571
Conservation of Natural Resources - Current Expenditures	---	---	---	5,746	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	54,027	---	---	---	66,262	47,430	---
- Capital Outlay	101,548	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	161,874	123,682	---
- Capital Outlay	---	---	---	---	---	202	---
Unallocated Insurance	---	---	---	---	---	129,173	---
All Other Unallocated - Current Expenditures	93,432	1,582	766,039	14,892	62,098	59,041	75,394
- Capital Outlay	162,965	1,800	2,929	24,100	---	---	---
Capital Outlay for Enterprise Funds	---	4,972	59,128	164,021	---	---	---
Debt Service - Principal Payments	726,284	553,304	1,355,000	290,000	318,600	151,580	532,289
Debt Service - Interest and Fiscal Charges	639,659	457,267	306,730	414,015	244,066	124,865	209,265
<i>Total Current Expenditures</i>	12,001,041	1,339,395	2,187,362	1,611,265	5,622,508	1,924,122	1,616,221
<i>Total Capital Outlay</i>	5,287,830	183,250	133,456	759,097	3,105,488	416,605	1,108,587
<i>Total Debt Service</i>	1,365,943	1,010,571	1,661,730	704,015	562,666	276,445	741,554
<b>Total Expenditures</b>	<b>18,654,814</b>	<b>2,533,216</b>	<b>3,982,548</b>	<b>3,074,377</b>	<b>9,290,662</b>	<b>2,617,172</b>	<b>3,466,362</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	529,376	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	82,767	---	---	---	---	---	---
Transfers to Governmental Funds	508,933	8,496	621,195	197,257	97,327	488,404	208,758
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>19,246,514</b>	<b>2,541,712</b>	<b>4,603,743</b>	<b>3,271,634</b>	<b>9,917,365</b>	<b>3,105,576</b>	<b>3,675,120</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>
Class of City	2	2	4	3	4	2	2
Population (1998) Estimate	44,852	87,476	3,677	13,183	3,693	28,535	63,940
Taxable Tax Capacity	27,361,074	105,933,068	1,252,271	5,554,137	978,095	19,329,191	37,881,377
1997 Net Tax Levy (Collectible in 1998)	4,072,044	21,646,489	687,171	1,789,453	251,102	5,384,338	9,708,363
Special Assessments Levy (Collectible in 1998)	1,283,729	1,385,636	219,231	273,149	224,103	541,477	1,708,929
<b>REVENUES</b>							
Property Taxes	5,456,286	22,567,016	711,867	1,930,314	227,210	7,562,822	13,174,886
Tax Increments	1,581,042	15,058,965	170,738	153,519	21,062	1,962,289	8,821,422
Franchise Taxes	325,989	513,601	152,933	48,196	12,024	—	—
Local Sales Tax	—	946,268	—	—	—	—	—
Hotel/Motel Taxes	19,746	8,911,741	—	153,736	—	—	14,117
Gravel and Gambling Taxes	44,922	9,460	—	—	—	—	—
Special Assessments	3,253,156	1,800,311	347,572	476,376	439,363	1,016,733	3,383,174
Licenses and Permits	1,083,936	4,880,731	25,243	135,475	35,744	549,067	1,561,503
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	2,788	737,354	—	29,287	—	199,621	900,373
All Other	31,954	3,356,021	—	438,981	8,307,648	5,208	183,705
State Grants							
Local Government Aid	1,364,391	—	725,977	2,181,111	1,072,442	2,012,749	1,723,492
HACA/MHHC (Homestead Credit)	1,756,643	3,477,707	335,694	565,314	133,318	1,325,931	2,748,368
Local Performance Aid	57,032	115,700	4,913	16,689	4,913	37,778	81,245
Taconite Relief and Aids	—	—	—	—	—	—	—
PERA Aid	22,587	727,102	3,332	21,890	6,633	34,365	89,919
Highways	1,718,765	9,135,417	—	87,912	—	791,558	3,221,287
All Other	288,834	2,114,007	101,702	798,961	2,386,407	526,433	441,023
County Grants	2,151	365,080	55,910	296,579	—	—	—
Local Unit Grants	255,900	197,863	—	—	10,000	2,700	—
<b>Total Intergovernmental Revenues</b>	<b>5,501,045</b>	<b>20,226,251</b>	<b>1,227,528</b>	<b>4,436,724</b>	<b>11,921,361</b>	<b>4,936,343</b>	<b>9,389,412</b>
Departmental Fees and Service Charges							
General Government	101,270	18,220	1,438	9,533	88,928	31,804	165,583
Public Safety	58,303	153,929	21,817	267,664	90,318	31,980	113,239
Streets and Highways	13,926	—	12,189	—	5,750	—	945,627
Sanitation (Refuse Collection)	—	—	35,875	—	—	—	—
Libraries	—	—	1,189	—	—	—	—
Parks and Recreation	937,020	1,510,420	32,361	366,380	36,291	707,830	463,477
Airport	—	—	41,470	310,134	—	—	—
Transit	—	—	—	—	—	—	—
Cemetery	—	71,100	—	—	—	—	—
All Other	1,700,860	829,932	—	588,971	16,575	—	13,874
<b>Total Fees and Service Charges</b>	<b>2,811,379</b>	<b>2,583,601</b>	<b>146,339</b>	<b>1,542,682</b>	<b>237,862</b>	<b>771,614</b>	<b>1,701,800</b>
Fines and Forfeits	247,142	702,184	14,261	223,790	23,487	193,688	509,507
Interest Earnings	3,280,611	5,762,758	339,640	220,283	135,154	1,732,579	3,754,991
All Other Revenues	384,781	4,289,021	949,045	210,503	749,168	376,613	3,804,391
<b>Total Revenues</b>	<b>23,990,035</b>	<b>88,251,908</b>	<b>4,085,166</b>	<b>9,531,598</b>	<b>13,802,435</b>	<b>19,762,361</b>	<b>46,115,203</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	2,088,971	2,055,000	716,092	—	1,815,914	2,670,000	5,888,136
Other Long-term Indebtedness	737,410	—	—	—	298,000	62,400	—
Short-term Indebtedness	—	—	—	—	—	—	—
<b>Total Borrowing</b>	<b>2,826,381</b>	<b>2,055,000</b>	<b>716,092</b>	<b>—</b>	<b>2,113,914</b>	<b>2,732,400</b>	<b>5,888,136</b>
Other Financing Sources	176,062	100,000	—	217,835	—	—	—
Transfers from Enterprise Funds	—	1,310,257	55,000	424,970	378,169	75,000	1,277,223
Transfers from Governmental Funds	8,864,988	9,790,794	92,041	3,226,986	419,221	3,571,198	6,817,713
<b>Total Revenues &amp; Other Financing Sources</b>	<b>35,857,466</b>	<b>101,507,959</b>	<b>4,948,299</b>	<b>13,401,389</b>	<b>16,713,739</b>	<b>26,140,959</b>	<b>60,098,275</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S,O	L,S,O	W,S,E	W,S,E	L,W,S,O	W,S,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>
Class of City	2	2	4	3	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	2,465,872	5,893,605	309,067	709,146	374,674	1,597,423	4,388,590
- Capital Outlay	165,869	125,948	19,840	6,584	6,667	262,490	137,521
Public Safety							
Police & Ambulance - Current Expenditures	3,255,040	10,736,658	358,664	1,761,465	540,221	4,145,680	7,846,628
- Capital Outlay	73,487	143,435	698	58,165	298,902	1,485,328	80,027
Fire - Current Expenditures	544,507	1,830,790	67,121	742,549	59,413	573,155	1,058,395
- Capital Outlay	52,825	231,268	9,810	18,601	13,243	735,468	1,432,176
Other Public Safety - Current Expenditures	577,424	1,065,502	---	46,247	8,027,741	390,921	---
- Capital Outlay	40,230	---	27,239	8,000	362,102	---	---
Streets & Highways - Maintenance	1,739,093	3,443,183	385,877	710,293	295,498	1,797,025	3,536,763
- Lighting	162,644	649,083	26,553	---	44,262	136,831	458,218
- Construction	1,448,861	10,316,562	---	973,018	1,469,476	2,474,148	9,223,220
- Other Capital Outlay	20,712	---	17,370	30,482	99,049	24,530	4,601
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	39,270	81,000	31,387	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	3,753,191	---	---	---	---	---
- Capital Outlay	---	7,576	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	127,643	81,245	62,813	---	---
- Capital Outlay	---	---	1,639	58,995	25,545	---	---
Parks & Recreation - Current Expenditures	1,357,738	6,350,876	107,968	883,025	272,552	2,110,109	3,523,396
- Capital Outlay	714,020	1,138,410	21,952	49,571	63,049	265,058	3,164,690
Housing & Economic Development - Current Expenditures	848,319	6,736,735	303,721	611,405	2,137,144	893,522	6,203,863
- Capital Outlay	2,594,083	3,330,896	4,109,549	39,248	164,500	266,619	945,811
Conservation of Natural Resources - Current Expenditures	---	---	---	---	4,032	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	41,842	352,230	---	---	---
- Capital Outlay	---	---	90,440	976,811	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	20,068	18,135	130,732	---
All Other Unallocated - Current Expenditures	871,494	738,218	8,453	650,911	---	---	379,938
- Capital Outlay	550,173	35,672	100,000	244,039	4,981	4,554	14,100
Capital Outlay for Enterprise Funds	2,205,773	---	---	---	---	1,122,795	864,983
Debt Service - Principal Payments	2,360,000	46,595,000	920,000	1,132,210	317,160	1,293,269	2,133,000
Debt Service - Interest and Fiscal Charges	1,684,130	7,535,586	999,864	252,244	221,697	1,285,460	3,079,932
<i>Total Current Expenditures</i>	11,822,131	41,197,841	1,776,179	6,649,584	11,867,872	11,775,398	27,395,791
<i>Total Capital Outlay</i>	7,866,033	15,329,767	4,398,537	2,463,514	2,507,514	6,640,990	15,867,129
<i>Total Debt Service</i>	4,044,130	54,130,586	1,919,864	1,384,454	538,857	2,578,729	5,212,932
<b>Total Expenditures</b>	<b>23,732,294</b>	<b>110,658,194</b>	<b>8,094,580</b>	<b>10,497,552</b>	<b>14,914,243</b>	<b>20,995,117</b>	<b>48,475,852</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	1,635,000	---	716,311	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	9,653,016	---	---	---	500,000	286,000
Transfers to Governmental Funds	8,864,988	9,790,794	92,041	3,226,986	419,221	3,571,198	6,817,713
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>34,232,282</b>	<b>130,102,004</b>	<b>8,902,932</b>	<b>13,724,538</b>	<b>15,333,464</b>	<b>25,066,315</b>	<b>55,579,565</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>
Class of City	4	2	4	4	4	3	3
Population (1998) Estimate	9,675	58,705	3,011	5,334	3,723	20,385	17,381
Taxable Tax Capacity	4,246,436	53,592,274	931,146	3,031,683	1,989,184	11,162,895	17,030,905
1997 Net Tax Levy (Collectible in 1998)	1,214,439	13,020,530	300,406	2,198,728	901,916	2,360,996	4,789,400
Special Assessments Levy (Collectible in 1998)	488,227	2,473,573	16,996	301,652	309,496	834,255	2,083,635
<b>REVENUES</b>							
Property Taxes	1,160,580	14,539,197	305,301	2,366,412	915,168	3,075,323	4,681,328
Tax Increments	1,381,719	3,884,976	45,740	603,323	521,931	1,847,642	7,499,637
Franchise Taxes	---	349,698	8,188	---	---	---	72,046
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	329,231	---	---	---	---	---
Gravel and Gambling Taxes	---	39,157	---	---	---	---	---
Special Assessments	1,458,061	3,060,962	24,984	321,346	617,096	769,031	3,412,235
Licenses and Permits	260,980	1,770,491	11,184	224,186	30,560	630,312	1,942,774
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	150,944	---	---	---	10,000	---
All Other	1,252,744	1,379,973	---	17,475	251,320	109,187	38,575
State Grants							
Local Government Aid	566,870	326,695	492,743	295,565	406,768	525,191	---
HACA/MHHC (Homestead Credit)	229,926	3,274,336	121,447	232,996	278,383	900,928	841,286
Local Performance Aid	12,080	75,486	---	7,099	4,650	26,294	21,471
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,187	38,603	2,789	5,822	4,456	13,467	19,467
Highways	12,330	1,688,288	---	141,969	---	510,860	976,339
All Other	922,729	1,034,590	83,500	81,746	165,594	218,728	823,346
County Grants	---	126,376	17,335	---	57,936	54,718	7,289
Local Unit Grants	---	394,465	---	---	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>3,005,866</b>	<b>8,489,756</b>	<b>717,814</b>	<b>782,672</b>	<b>1,169,107</b>	<b>2,369,373</b>	<b>2,727,773</b>
Departmental Fees and Service Charges							
General Government	36,276	212,090	2,388	5,375	55,068	325,359	496,639
Public Safety	184,594	948,602	122,763	40,340	58,112	69,297	16,231
Streets and Highways	10,555	1,234,217	2,054	---	3,383	35,427	---
Sanitation (Refuse Collection)	393,058	793,748	---	1,000	36,710	164,909	260
Libraries	---	---	---	---	---	---	---
Parks and Recreation	164,819	676,642	47,596	---	28,296	264,689	264,062
Airport	---	---	---	21,649	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	14,360	150
All Other	154,027	---	---	15,012	562,520	465,887	13,494
<b>Total Fees and Service Charges</b>	<b>943,329</b>	<b>3,865,299</b>	<b>174,801</b>	<b>83,376</b>	<b>744,089</b>	<b>1,339,928</b>	<b>790,836</b>
Fines and Forfeits	46,273	232,880	4,491	33,541	37,653	117,173	35,208
Interest Earnings	174,819	1,362,758	66,335	154,807	306,106	1,023,069	994,331
All Other Revenues	420,302	586,623	116,827	639,890	192,178	870,180	340,029
<b>Total Revenues</b>	<b>8,851,929</b>	<b>38,511,028</b>	<b>1,475,665</b>	<b>5,209,553</b>	<b>4,533,888</b>	<b>12,042,031</b>	<b>22,496,197</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,750,000	6,689,385	1,448,288	---	---	---	14,725,873
Other Long-term Indebtedness	550,484	1,946,886	60,000	---	---	665,000	---
Short-term Indebtedness	203,053	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,503,537</b>	<b>8,636,271</b>	<b>1,508,288</b>	<b>---</b>	<b>---</b>	<b>665,000</b>	<b>14,725,873</b>
Other Financing Sources	---	142,775	---	---	---	---	---
Transfers from Enterprise Funds	861,388	991,258	183,060	393,000	---	436,306	39,000
Transfers from Governmental Funds	465,307	1,329,495	---	1,063,801	441,515	2,147,864	7,217,437
<b>Total Revenues &amp; Other Financing Sources</b>	<b>12,682,161</b>	<b>49,610,827</b>	<b>3,167,013</b>	<b>6,666,354</b>	<b>4,975,403</b>	<b>15,291,201</b>	<b>44,478,507</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,E	W,S,O	L,W,S,E	L,W,S	W,S,O	W,S,R,O	W,S,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>BUFFALO</i>	<i>BURNSVILLE</i>	<i>CALEDONIA</i>	<i>CAMBRIDGE</i>	<i>CANNON FALLS</i>	<i>CHAMPLIN</i>	<i>CHANHASSEN</i>
Class of City	4	2	4	4	4	3	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	572,436	3,470,292	272,728	617,132	284,762	1,047,409	1,300,191
- Capital Outlay	31,485	621,764	2,537	166,332	---	107,253	79,295
Public Safety							
Police & Ambulance - Current Expenditures	839,061	6,940,457	321,531	372,942	499,204	1,952,895	851,723
- Capital Outlay	24,541	582,719	6,714	5,776	20,689	201,188	60,219
Fire - Current Expenditures	228,374	2,218,755	42,176	87,148	93,656	299,100	356,149
- Capital Outlay	26,310	52,765	24,996	8,350	102,769	---	7,584
Other Public Safety - Current Expenditures	106,205	646,432	5,469	2,274	4,893	159,585	769,796
- Capital Outlay	---	14,867	---	---	---	---	5,482
Streets & Highways - Maintenance	330,166	2,180,775	216,438	341,539	403,833	1,031,810	1,283,649
- Lighting	54,159	253,431	17,366	80,484	49,462	156,314	252,732
- Construction	2,729,574	4,762,224	677,121	63,521	541,147	1,215,276	1,365,550
- Other Capital Outlay	134,885	218,003	16,672	6,991	21,865	345,780	3,463
Sanitation - Refuse Collection & Disposal	339,033	---	21,688	6,876	---	---	---
- Other Sanitation	---	54,177	---	---	40,972	241,388	87,714
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	50,215	---	34,236	15,206	140,139	---	---
- Capital Outlay	8,035	---	5,250	---	7,442	---	---
Parks & Recreation - Current Expenditures	530,544	1,679,040	152,088	30,109	264,061	760,935	3,197,610
- Capital Outlay	138,162	853,184	1,471	36,242	---	327,145	1,840,459
Housing & Economic Development - Current Expenditures	457,168	171,518	48,982	---	77,955	129,709	2,703,862
- Capital Outlay	165,372	3,324,031	443	21,771	115,004	359,159	38,853
Conservation of Natural Resources - Current Expenditures	---	252,618	---	---	---	---	---
- Capital Outlay	---	20,801	---	---	---	---	---
Airport - Current Expenditures	42,057	---	---	13,259	---	---	---
- Capital Outlay	7,502	---	---	22,504	---	---	---
Transit - Current Expenditures	---	2,015,049	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	202,070	---	---	---	---	---
All Other Unallocated - Current Expenditures	233,215	1,810,994	143,541	49,536	577,690	38,496	526,763
- Capital Outlay	---	---	---	43,717	6,910	---	28,428
Capital Outlay for Enterprise Funds	119,131	---	---	6,029	1,098,690	---	369,162
Debt Service - Principal Payments	2,399,710	11,409,340	112,770	1,642,769	610,000	1,019,344	7,655,000
Debt Service - Interest and Fiscal Charges	1,116,283	3,551,474	22,911	748,267	664,913	1,202,549	2,697,953
<i>Total Current Expenditures</i>	<i>3,782,633</i>	<i>21,895,608</i>	<i>1,276,243</i>	<i>1,616,505</i>	<i>2,436,627</i>	<i>5,817,641</i>	<i>11,330,189</i>
<i>Total Capital Outlay</i>	<i>3,384,997</i>	<i>10,450,358</i>	<i>735,204</i>	<i>381,233</i>	<i>1,914,516</i>	<i>2,555,801</i>	<i>3,798,495</i>
<i>Total Debt Service</i>	<i>3,515,993</i>	<i>14,960,814</i>	<i>135,681</i>	<i>2,391,036</i>	<i>1,274,913</i>	<i>2,221,893</i>	<i>10,352,953</i>
<b>Total Expenditures</b>	<b>10,683,623</b>	<b>47,306,780</b>	<b>2,147,128</b>	<b>4,388,774</b>	<b>5,626,056</b>	<b>10,595,335</b>	<b>25,481,637</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	5,486,586
Other Financing Uses	---	---	---	---	49,280	---	---
Transfers to Enterprise Funds	---	125,000	---	---	---	19,500	---
Transfers to Governmental Funds	465,307	1,329,495	---	1,063,801	441,515	2,147,864	7,217,437
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>11,148,930</b>	<b>48,761,275</b>	<b>2,147,128</b>	<b>5,452,575</b>	<b>6,116,851</b>	<b>12,762,699</b>	<b>38,185,660</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>CHASKA</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COLUMBIA HEIGHTS</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>
Class of City	3	4	4	3	3	2	4
Population (1998) Estimate	15,361	5,118	4,772	11,154	18,699	61,904	5,698
Taxable Tax Capacity	8,660,082	1,195,650	2,731,217	6,238,991	10,135,279	38,147,255	4,099,993
1997 Net Tax Levy (Collectible in 1998)	1,305,407	1,151,465	644,447	2,169,049	2,353,833	5,702,429	661,355
Special Assessments Levy (Collectible in 1998)	1,659,533	20,288	48,828	53,025	38,002	2,557,538	118,845
<b>REVENUES</b>							
Property Taxes	1,332,775	866,303	829,391	2,161,089	3,275,682	7,196,510	754,713
Tax Increments	6,821,145	19,269	92,323	900,417	1,174,151	3,261,137	152,480
Franchise Taxes	1,197,842	22,284	6,963	83,766	97,091	2,058,523	11,157
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	34,447	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	2,300,878	22,582	27,448	121,312	543,108	4,205,516	144,084
Licenses and Permits	627,662	37,828	30,668	122,996	289,411	860,642	95,547
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	39,840	---	14,530	509,935	11,269
All Other	237,549	25,000	---	69,536	865,566	225,469	29,000
State Grants							
Local Government Aid	419,114	1,574,032	259,719	2,253,200	2,218,390	2,572,453	33,681
HACA/MHHC (Homestead Credit)	284,313	531,428	205,751	706,607	971,356	2,463,095	213,970
Local Performance Aid	19,047	6,849	6,314	14,797	24,763	80,458	7,442
Taconite Relief and Aids	---	711,482	---	---	---	---	---
PERA Aid	5,955	7,162	3,792	11,608	20,809	35,848	666
Highways	130,005	59,432	---	1,439,419	718,784	983,293	72,827
All Other	2,846,232	114,905	63,806	183,492	483,536	457,652	19,355
County Grants	28,911	---	---	20,020	26,018	134,632	16,694
Local Unit Grants	902,678	346,525	---	14,761	45,308	169,248	---
<b>Total Intergovernmental Revenues</b>	<b>4,873,804</b>	<b>3,376,815</b>	<b>579,222</b>	<b>4,713,440</b>	<b>5,389,060</b>	<b>7,632,083</b>	<b>404,904</b>
Departmental Fees and Service Charges							
General Government	950,143	28,427	23,803	40,888	701	289,280	19,362
Public Safety	32,004	36,975	---	649,240	180,040	112,656	622
Streets and Highways	35,635	---	---	5,404	19,393	65,798	20,343
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	2,780	---	19,300	16,139	---	---
Parks and Recreation	44,200	59,629	---	21,076	176,232	166,160	57,617
Airport	---	---	---	---	---	---	---
Transit	---	---	---	29,400	---	---	---
Cemetery	2,000	27,690	---	---	---	---	---
All Other	388,283	5,895	---	---	707,246	524,483	---
<b>Total Fees and Service Charges</b>	<b>1,452,265</b>	<b>161,396</b>	<b>23,803</b>	<b>765,308</b>	<b>1,099,751</b>	<b>1,158,377</b>	<b>97,944</b>
Fines and Forfeits	46,655	27,185	21,012	27,054	121,858	288,779	48,431
Interest Earnings	1,540,335	37,650	167,801	233,726	768,423	2,797,193	56,211
All Other Revenues	980,835	301,003	265,329	614,357	927,358	1,337,763	49,690
<b>Total Revenues</b>	<b>21,174,196</b>	<b>4,872,315</b>	<b>2,043,960</b>	<b>9,777,912</b>	<b>13,685,893</b>	<b>30,796,523</b>	<b>1,815,161</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	4,805,000	---	545,352	942,715	---	3,794,535	---
Other Long-term Indebtedness	---	230,000	---	---	---	822,859	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>4,805,000</b>	<b>230,000</b>	<b>545,352</b>	<b>942,715</b>	<b>---</b>	<b>4,617,394</b>	<b>---</b>
Other Financing Sources	---	---	---	1,287	---	---	---
Transfers from Enterprise Funds	587,347	---	89,500	478,460	504,961	---	---
Transfers from Governmental Funds	6,650,704	86,596	70,150	1,468,881	1,936,366	5,490,823	128,494
<b>Total Revenues &amp; Other Financing Sources</b>	<b>33,217,247</b>	<b>5,188,911</b>	<b>2,748,962</b>	<b>12,669,255</b>	<b>16,127,220</b>	<b>40,904,740</b>	<b>1,943,655</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S,R,O	W,S,R,O	W,S	L,W,S,R	W,S,O	



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>CHASKA</i>	<i>CHISHOLM</i>	<i>CIRCLE PINES</i>	<i>CLOQUET</i>	<i>COLUMBIA HEIGHTS</i>	<i>COON RAPIDS</i>	<i>CORCORAN</i>
Class of City	3	4	4	3	3	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	2,148,307	425,765	214,536	671,535	1,426,664	2,348,113	316,559
- Capital Outlay	793,461	---	14,881	19,484	22,812	2,951,376	2,177
Public Safety							
Police & Ambulance - Current Expenditures	1,385,785	873,815	584,406	1,344,251	2,265,790	4,718,210	290,638
- Capital Outlay	159,494	30,035	---	---	22,037	211,689	7,398
Fire - Current Expenditures	301,366	303,681	126,400	1,431,764	759,624	2,277,962	114,379
- Capital Outlay	61,093	11,318	---	2,098	4,594	11,974	---
Other Public Safety - Current Expenditures	6,561	12,848	31,083	5,489	174,550	8,255	77,057
- Capital Outlay	---	---	---	95,563	---	---	17,381
Streets & Highways - Maintenance	764,528	500,032	86,230	977,037	934,018	2,878,665	403,360
- Lighting	---	55,375	23,637	---	109,393	551,887	---
- Construction	2,049,022	814,258	---	1,461,551	1,885,340	1,479,770	6,742
- Other Capital Outlay	121,587	20,372	123,342	31,637	21,839	220,212	75,000
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	29,589	8,184	114,011	151,552	43,202
- Capital Outlay	---	---	660	---	2,805	5,427	---
Health - Current Expenditures	---	---	---	---	---	326,967	---
- Capital Outlay	---	---	---	---	---	1,561	---
Culture and Recreation							
Libraries - Current Expenditures	---	193,739	---	443,836	471,240	---	---
- Capital Outlay	---	17,398	---	588	2,899	---	---
Parks & Recreation - Current Expenditures	649,237	352,209	162,028	544,627	1,271,277	1,864,948	57,750
- Capital Outlay	8,275	433,717	91,937	70,396	27,145	365,852	545
Housing & Economic Development - Current Expenditures	2,119,338	679,496	16,580	364,925	1,547,127	1,656,094	---
- Capital Outlay	3,394,656	---	82,695	900,443	14,144	262,298	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	6,300	---	95,626	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	94,306	24,897	---	---	378,176	---
All Other Unallocated - Current Expenditures	831,379	143,087	78,610	---	133,287	67,590	---
- Capital Outlay	---	---	---	---	762,337	696,178	---
Capital Outlay for Enterprise Funds	2,557,294	---	---	1,566	---	5,563,622	---
Debt Service - Principal Payments	5,100,605	260,837	145,000	1,415,000	990,000	8,145,104	310,401
Debt Service - Interest and Fiscal Charges	2,912,304	53,843	118,432	280,361	424,259	1,736,941	50,023
<i>Total Current Expenditures</i>	8,206,501	3,640,653	1,377,996	5,887,274	9,206,981	17,228,419	1,302,945
<i>Total Capital Outlay</i>	9,144,882	1,327,098	313,515	2,583,326	2,765,952	11,769,959	109,243
<i>Total Debt Service</i>	8,012,909	314,680	263,432	1,695,361	1,414,259	9,882,045	360,424
<b>Total Expenditures</b>	<b>25,364,292</b>	<b>5,282,431</b>	<b>1,954,943</b>	<b>10,165,961</b>	<b>13,387,192</b>	<b>38,880,423</b>	<b>1,772,612</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	711,114	---	---	2,741	107,980	---	---
Transfers to Governmental Funds	6,650,704	86,596	70,150	1,468,881	1,936,366	5,490,823	128,494
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>32,726,110</b>	<b>5,369,027</b>	<b>2,025,093</b>	<b>11,637,583</b>	<b>15,431,538</b>	<b>44,371,246</b>	<b>1,901,106</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>
Class of City	2	4	2	4	4	4	4
Population (1998) Estimate	30,630	8,137	23,677	5,144	3,706	3,377	7,368
Taxable Tax Capacity	17,798,581	2,119,407	13,335,901	3,329,675	6,502,189	2,174,714	4,518,854
1997 Net Tax Levy (Collectible in 1998)	3,710,133	1,141,174	2,794,711	800,252	791,549	443,120	1,000,791
Special Assessments Levy (Collectible in 1998)	1,263,237	547,889	879,498	107,966	27,920	70,532	423,866
<b>REVENUES</b>							
Property Taxes	4,869,074	1,038,275	3,813,220	1,006,261	809,836	425,236	1,001,321
Tax Increments	552,566	581,875	1,654,246	172,776	141,088	143,669	440,577
Franchise Taxes	---	412,713	---	10,230	---	---	16,769
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	106,152
Gravel and Gambling Taxes	49,766	---	---	---	---	---	---
Special Assessments	3,448,092	103,480	1,504,224	337,814	---	128,105	648,071
Licenses and Permits	731,573	71,680	454,223	89,416	161,284	133,649	36,867
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	481,289	135,410	2,500	5,058	---	5,392
All Other	233,467	222,942	24,781	58,433	---	---	156,509
State Grants							
Local Government Aid	1,036,792	2,009,695	1,953,761	30,298	---	372,869	1,181,226
HACA/MHHC (Homestead Credit)	1,371,630	484,529	1,069,777	199,552	218,184	119,292	319,249
Local Performance Aid	38,479	10,805	31,369	6,704	---	4,142	9,707
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	21,448	9,034	17,043	1,414	2,501	5,264	8,214
Highways	1,820,970	450,719	851,890	401,682	---	---	504,165
All Other	430,860	1,156,827	296,722	37,153	44,123	51,882	203,899
County Grants	63,668	---	4,000	18,912	14,010	---	31,831
Local Unit Grants	71,324	188,706	---	15,681	7,500	---	31,911
<b>Total Intergovernmental Revenues</b>	<b>5,088,638</b>	<b>5,014,546</b>	<b>4,384,753</b>	<b>772,329</b>	<b>291,376</b>	<b>553,449</b>	<b>2,452,103</b>
Departmental Fees and Service Charges							
General Government	123,255	53,639	---	6,845	---	104,368	10,464
Public Safety	54,301	13,375	3,247	---	84,569	130,791	135,297
Streets and Highways	16,161	---	---	6,891	9,308	---	135,255
Sanitation (Refuse Collection)	---	154,373	---	1,508	---	263,262	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	513,374	196,119	402,254	1,550	17,268	---	15,349
Airport	---	56,722	---	---	---	---	36,542
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	389,147	445,136	11,005	---	182,663	---	27,782
<b>Total Fees and Service Charges</b>	<b>1,096,238</b>	<b>919,364</b>	<b>416,506</b>	<b>16,794</b>	<b>293,808</b>	<b>498,421</b>	<b>360,689</b>
Fines and Forfeits	165,051	46,328	141,794	48,624	85,213	---	86,941
Interest Earnings	1,039,251	170,160	2,185,864	53,513	227,258	108,418	350,092
All Other Revenues	509,067	316,992	992,591	138,123	200,344	345,201	496,310
<b>Total Revenues</b>	<b>17,549,316</b>	<b>8,675,413</b>	<b>15,547,421</b>	<b>2,645,880</b>	<b>2,210,207</b>	<b>2,336,148</b>	<b>5,995,892</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	4,963,804	1,114,732	1,610,000	---	---	---	325,000
Other Long-term Indebtedness	---	100,000	95,820	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>4,963,804</b>	<b>1,214,732</b>	<b>1,705,820</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>325,000</b>
Other Financing Sources	---	19,735	---	---	---	2,605	25,750
Transfers from Enterprise Funds	77,320	228,873	---	6,200	---	100,708	620,000
Transfers from Governmental Funds	1,052,253	2,000,700	4,661,312	80,490	672,893	65,457	707,772
<b>Total Revenues &amp; Other Financing Sources</b>	<b>23,642,693</b>	<b>12,139,453</b>	<b>21,914,553</b>	<b>2,732,570</b>	<b>2,883,100</b>	<b>2,504,918</b>	<b>7,674,414</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	W,S	W,S,O		W,S,R,O	L,W,S,E	L,W,S,E

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>COTTAGE GROVE</i>	<i>CROOKSTON</i>	<i>CRYSTAL</i>	<i>DAYTON</i>	<i>DEEPHAVEN</i>	<i>DELANO</i>	<i>DETROIT LAKES</i>
Class of City	2	4	2	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,734,205	773,737	1,422,261	507,177	383,650	497,267	506,146
- Capital Outlay	73,479	---	204,454	8,052	21,835	14,950	5,571
Public Safety							
Police & Ambulance - Current Expenditures	2,861,429	1,065,153	2,656,335	261,630	508,125	144,866	777,342
- Capital Outlay	185,574	36,630	249,134	21,178	6,571	---	50,310
Fire - Current Expenditures	665,035	447,938	614,372	93,983	83,000	182,669	156,615
- Capital Outlay	6,569	35,912	24,500	9,958	---	80,272	86,137
Other Public Safety - Current Expenditures	469,743	1,040,206	154,915	22,800	61,749	70,658	58,414
- Capital Outlay	782,794	---	---	---	---	---	---
Streets & Highways - Maintenance	4,501,098	448,579	796,728	253,083	526,583	138,137	770,896
- Lighting	---	99,943	---	21,333	19,931	15,593	48,272
- Construction	3,424,787	1,793,404	2,869,444	601,202	12,677	154,700	956,879
- Other Capital Outlay	175,697	---	118,260	63,673	---	---	104,789
Sanitation - Refuse Collection & Disposal	---	119,053	---	---	---	212,744	---
- Other Sanitation	61,703	34,089	---	53,294	---	---	67,525
- Capital Outlay	3,844	---	---	---	---	---	---
Health - Current Expenditures	---	---	76,276	---	---	---	33,696
- Capital Outlay	---	---	---	---	---	---	27,918
Culture and Recreation							
Libraries - Current Expenditures	---	216,479	---	---	---	16,340	189,415
- Capital Outlay	---	---	---	---	---	18,557	---
Parks & Recreation - Current Expenditures	1,369,502	909,680	1,465,189	35,102	65,581	167,790	514,478
- Capital Outlay	251,028	---	200,242	---	244,107	9,279	58,234
Housing & Economic Development - Current Expenditures	---	506,430	1,384,368	11,270	242,995	52,402	539,321
- Capital Outlay	---	676,430	---	75,391	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	95,722	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	99,278	---	---	---	---	52,241
- Capital Outlay	---	---	---	---	---	---	106,406
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	68,368	---	25,496
All Other Unallocated - Current Expenditures	639,630	50,560	---	70	39,521	72,398	36,064
- Capital Outlay	2,260	---	48,840	---	---	64,903	---
Capital Outlay for Enterprise Funds	2,676,079	---	---	121,077	---	---	763,495
Debt Service - Principal Payments	4,110,000	392,198	2,217,111	341,000	---	310,000	614,634
Debt Service - Interest and Fiscal Charges	718,727	522,668	1,111,400	159,004	---	106,026	464,050
<i>Total Current Expenditures</i>	12,302,345	5,811,125	8,666,166	1,259,742	1,999,503	1,570,864	3,775,921
<i>Total Capital Outlay</i>	7,582,111	2,542,376	3,714,874	900,531	285,190	342,661	2,159,739
<i>Total Debt Service</i>	4,828,727	914,866	3,328,511	500,004	---	416,026	1,078,684
<b>Total Expenditures</b>	<b>24,713,183</b>	<b>9,268,367</b>	<b>15,709,551</b>	<b>2,660,277</b>	<b>2,284,693</b>	<b>2,329,551</b>	<b>7,014,344</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	1,157,429	---	---	---	---	---	---
Transfers to Governmental Funds	1,052,253	2,000,700	4,661,312	80,490	672,893	65,457	707,772
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>26,922,865</b>	<b>11,269,067</b>	<b>20,370,863</b>	<b>2,740,767</b>	<b>2,957,586</b>	<b>2,395,008</b>	<b>7,722,116</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>
Class of City	4	1	2	4	4	2	2
Population (1998) Estimate	3,015	85,249	60,073	10,055	8,044	50,681	47,235
Taxable Tax Capacity	778,627	34,810,262	60,547,387	5,685,395	3,559,832	72,434,667	77,762,121
1997 Net Tax Levy (Collectible in 1998)	296,182	8,281,013	14,141,967	1,032,266	1,450,098	19,349,966	12,701,364
Special Assessments Levy (Collectible in 1998)	268,641	664,054	2,513,117	120,329	553,513	1,929,687	757,725
<b>REVENUES</b>							
Property Taxes	241,587	7,929,939	13,704,542	1,340,581	1,110,075	18,622,621	13,783,659
Tax Increments	215,391	8,886,189	181,921	---	7,317	331,019	6,784,208
Franchise Taxes	---	1,398,718	316,650	25,781	97,567	299,616	296,427
Local Sales Tax	---	10,922,439	---	---	---	---	---
Hotel/Motel Taxes	4,178	1,918,504	---	---	20,791	---	---
Gravel and Gambling Taxes	---	154,679	---	---	---	---	---
Special Assessments	320,330	2,028,627	6,746,932	154,781	892,105	2,358,763	844,070
Licenses and Permits	25,686	478,421	1,220,667	283,034	150,650	2,446,378	2,091,365
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	3,119,457	39,634	97,092	13,304,189	343,781	96,368
All Other	42,025	4,194,899	516,715	15,699	8,064,840	5,644	528,903
State Grants							
Local Government Aid	481,341	19,008,682	---	121,192	10,780,098	---	---
HACA/MHHC (Homestead Credit)	66,436	5,380,487	1,640,472	168,119	466,526	645,952	956,594
Local Performance Aid	3,966	113,339	76,553	12,157	11,933	63,409	---
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,873	124,428	40,383	2,123	15,688	52,384	56,634
Highways	---	4,773,546	1,483,319	291,104	66,657	1,678,239	559,518
All Other	128,804	4,994,221	855,094	25,640	6,850,691	556,778	231,099
County Grants	6,658	936,040	84,496	29,860	53,775	146,223	122,336
Local Unit Grants	---	491,239	---	19,731	---	76,000	---
<b>Total Intergovernmental Revenues</b>	<b>732,103</b>	<b>43,136,338</b>	<b>4,736,666</b>	<b>782,717</b>	<b>39,614,397</b>	<b>3,568,410</b>	<b>2,551,452</b>
Departmental Fees and Service Charges							
General Government	---	2,258,556	888,597	6,049	70,740	319,716	437,529
Public Safety	59,437	1,099,536	183,263	---	22,489	83,919	1,076,797
Streets and Highways	---	1,630,893	---	158,921	38,878	---	221,110
Sanitation (Refuse Collection)	---	---	---	7,265	---	---	---
Libraries	---	2,876	---	---	---	---	---
Parks and Recreation	31,177	20,626	1,097,487	58,128	164,532	2,462,383	484,848
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	5,602	---	---
Cemetery	---	---	---	23,446	20,150	13,750	---
All Other	---	5,663	191,759	1,155	725,435	2,681,604	---
<b>Total Fees and Service Charges</b>	<b>90,614</b>	<b>5,018,150</b>	<b>2,361,106</b>	<b>254,964</b>	<b>1,047,826</b>	<b>5,561,372</b>	<b>2,220,284</b>
Fines and Forfeits	27,194	975,635	183,095	27,604	78,328	217,646	691,355
Interest Earnings	81,045	3,949,837	3,666,268	99,600	455,957	1,699,369	1,396,852
All Other Revenues	25,637	9,789,612	2,377,557	17,311	2,467,957	2,160,582	1,296,845
<b>Total Revenues</b>	<b>1,763,765</b>	<b>96,587,088</b>	<b>35,495,404</b>	<b>2,986,373</b>	<b>45,942,970</b>	<b>37,265,776</b>	<b>31,956,517</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	24,052,834	3,345,422	1,815,000	1,724,035	7,870,027	---
Other Long-term Indebtedness	---	2,025,045	---	---	---	273,570	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>26,077,879</b>	<b>3,345,422</b>	<b>1,815,000</b>	<b>1,724,035</b>	<b>8,143,597</b>	<b>---</b>
Other Financing Sources							
Transfers from Enterprise Funds	26,114	1,054,006	144,920	---	87,683	60,000	150,000
Transfers from Governmental Funds	6,400	20,981,066	8,666,725	337,153	1,833,413	5,550,476	5,489,866
<b>Total Revenues &amp; Other Financing Sources</b>	<b>1,796,279</b>	<b>144,700,039</b>	<b>47,652,471</b>	<b>5,138,526</b>	<b>49,588,101</b>	<b>51,019,849</b>	<b>37,596,383</b>
Type of Public Service Enterprises (see footnote page)	W,S,R	W,S,O	W,S,O	---	W,S,R,E,O	L,W,S,O	L,W,S,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>DILWORTH</i>	<i>DULUTH</i>	<i>EAGAN</i>	<i>EAST BETHEL</i>	<i>EAST GRAND FORKS</i>	<i>EDEN PRAIRIE</i>	<i>EDINA</i>
Class of City	4	1	2	4	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	246,126	12,230,837	3,964,866	415,450	713,369	7,222,560	2,528,560
- Capital Outlay	9,638	288,583	2,025,715	30,488	33,759	42,613	28,377
Public Safety							
Police & Ambulance - Current Expenditures	291,858	12,680,419	5,934,139	223,538	1,469,806	3,979,371	4,578,850
- Capital Outlay	21,892	688,829	367,065	—	6,205	554,640	294,087
Fire - Current Expenditures	56,140	11,938,090	873,019	121,222	758,262	995,115	2,671,586
- Capital Outlay	32,563	616,306	89,814	9,652	46,451	994,918	530,922
Other Public Safety - Current Expenditures	—	1,219,308	—	139,016	172,696	700,626	461,692
- Capital Outlay	109,893	2,587	—	—	1,459,180	36,632	12,564
Streets & Highways - Maintenance	170,811	9,746,065	2,810,543	290,233	1,673,784	3,035,899	3,671,966
- Lighting	32,797	608,339	—	—	82,696	590,916	412,685
- Construction	—	13,869,163	4,842,167	920,543	3,921,372	1,140,807	2,002,943
- Other Capital Outlay	2,167	1,047,850	150,434	77,360	88,319	176,641	626,455
Sanitation - Refuse Collection & Disposal	—	—	—	—	—	—	—
- Other Sanitation	—	—	22,016	33,866	13,217	214,014	—
- Capital Outlay	—	—	—	—	13,579	—	—
Health - Current Expenditures	5,071	—	—	—	—	—	419,165
- Capital Outlay	—	—	—	—	—	—	—
Culture and Recreation							
Libraries - Current Expenditures	—	3,369,952	—	—	197,672	—	—
- Capital Outlay	—	856,172	—	—	1,095	—	—
Parks & Recreation - Current Expenditures	72,064	1,545,967	2,375,480	66,008	1,053,377	3,623,893	2,294,919
- Capital Outlay	6,444	1,237,876	1,275,293	479,698	88,158	801,255	1,583,296
Housing & Economic Development - Current Expenditures	—	7,040,543	17,259	—	2,653,448	293,476	96,368
- Capital Outlay	—	5,955,550	—	—	20,509,365	348,236	2,467,183
Conservation of Natural Resources - Current Expenditures	—	—	—	—	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Airport - Current Expenditures	—	—	—	—	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Transit - Current Expenditures	5,200	230	—	—	161,674	—	—
- Capital Outlay	—	—	—	—	—	—	—
Unallocated Insurance	—	1,819,050	—	—	97,383	—	—
All Other Unallocated - Current Expenditures	—	3,874,021	253,047	10,782	174,101	254,896	1,012,352
- Capital Outlay	29,375	—	—	28,207	182,105	24,448	—
Capital Outlay for Enterprise Funds	23,156	—	2,843,813	—	873,726	2,504,320	—
Debt Service - Principal Payments	269,071	9,721,749	4,220,000	1,969,000	480,000	6,513,422	2,224,724
Debt Service - Interest and Fiscal Charges	187,178	4,568,618	1,205,109	178,132	291,778	3,679,121	4,099,809
<i>Total Current Expenditures</i>	880,067	66,072,821	16,250,369	1,300,115	9,221,485	20,910,766	18,148,143
<i>Total Capital Outlay</i>	235,128	24,562,916	11,594,301	1,545,948	27,223,314	6,624,510	7,545,827
<i>Total Debt Service</i>	456,249	14,290,367	5,425,109	2,147,132	771,778	10,192,543	6,324,533
<b>Total Expenditures</b>	<b>1,571,444</b>	<b>104,926,104</b>	<b>33,269,779</b>	<b>4,993,195</b>	<b>37,216,577</b>	<b>37,727,819</b>	<b>32,018,503</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	—	11,429,204	—	—	—	—	17,260,276
Other Financing Uses	—	—	—	—	—	41,001	—
Transfers to Enterprise Funds	—	3,585,970	3,000,000	—	50,000	—	222,000
Transfers to Governmental Funds	6,400	20,981,066	8,666,725	337,153	1,833,413	5,550,476	5,489,866
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>1,577,844</b>	<b>140,922,344</b>	<b>44,936,504</b>	<b>5,330,348</b>	<b>39,099,990</b>	<b>43,319,296</b>	<b>54,990,645</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>
Class of City	3	4	4	3	4	3	4
Population (1998) Estimate	15,714	3,883	3,964	11,316	5,386	19,177	10,563
Taxable Tax Capacity	12,383,123	1,062,445	918,820	4,350,390	3,358,918	8,034,821	6,056,147
1997 Net Tax Levy (Collectible in 1998)	3,251,189	644,335	577,998	1,377,487	469,415	2,410,928	1,706,017
Special Assessments Levy (Collectible in 1998)	1,248,370	19,278	6,245	466,514	55,826	673,275	479,928
<b>REVENUES</b>							
Property Taxes	3,421,872	669,036	490,915	1,519,278	588,175	2,483,244	2,093,920
Tax Increments	263,506	131,492	42,998	348,835	189,633	851,621	776,081
Franchise Taxes	---	---	31,648	18,585	19,459	112,058	26,976
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	76,627	---
Gravel and Gambling Taxes	51,269	---	---	---	---	27,685	---
Special Assessments	1,825,335	13,067	10,456	625,869	418,428	1,432,399	1,370,645
Licenses and Permits	540,826	55,250	15,115	106,268	48,265	356,697	661,433
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	100,000	---	285,812	---	---	131,750
All Other	124,340	2,675	---	92,203	---	109,894	98,619
State Grants							
Local Government Aid	241,573	990,527	1,227,764	2,294,329	209,096	3,645,927	374,154
HACA/MHHC (Homestead Credit)	621,083	319,358	350,275	526,699	162,636	745,098	383,327
Local Performance Aid	18,581	5,159	5,306	15,026	7,136	24,969	11,624
Taconite Relief and Aids	---	314,408	533,497	---	---	---	---
PERA Aid	18,373	6,398	9,127	21,672	1,707	18,931	10,789
Highways	737,124	---	---	739,121	29,834	645,258	1,418,637
All Other	169,172	268,087	68,313	244,537	79,298	973,543	138,571
County Grants	21,738	56,867	8,402	---	---	317,411	35,430
Local Unit Grants	---	210,020	425,077	---	4,984	101,692	14,881
<b>Total Intergovernmental Revenues</b>	<b>1,951,984</b>	<b>2,273,499</b>	<b>2,627,761</b>	<b>4,219,399</b>	<b>494,691</b>	<b>6,582,723</b>	<b>2,617,782</b>
Departmental Fees and Service Charges							
General Government	295,067	---	33,176	5,565	7,207	22,051	632,850
Public Safety	150,701	55,980	179,547	14,764	25,660	151,415	117,359
Streets and Highways	16,167	117,330	---	---	25,887	26,212	---
Sanitation (Refuse Collection)	---	---	351,536	7,881	32,128	---	---
Libraries	---	---	23,393	---	---	5,984	---
Parks and Recreation	506,271	132,212	246,871	5,045	15,383	317,688	259,881
Airport	---	154,890	---	40,885	---	48,308	---
Transit	---	---	---	483	---	62,089	---
Cemetery	---	9,677	26,233	---	---	---	---
All Other	---	---	---	---	15,929	1,074,423	117,414
<b>Total Fees and Service Charges</b>	<b>968,206</b>	<b>470,089</b>	<b>860,756</b>	<b>74,623</b>	<b>122,194</b>	<b>1,708,170</b>	<b>1,127,504</b>
Fines and Forfeits	115,753	30,634	25,437	58,527	101,309	139,048	45,253
Interest Earnings	580,479	48,213	67,183	636,282	360,848	758,622	375,904
All Other Revenues	1,847,978	95,748	492,698	286,413	55,346	1,082,874	90,264
<b>Total Revenues</b>	<b>11,567,208</b>	<b>3,787,028</b>	<b>4,664,967</b>	<b>7,894,079</b>	<b>2,398,348</b>	<b>15,611,768</b>	<b>9,185,762</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,363,874	---	---	4,581,036	---	3,897,862	2,297,313
Other Long-term Indebtedness	113,550	132,000	84,900	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,477,424</b>	<b>132,000</b>	<b>84,900</b>	<b>4,581,036</b>	<b>---</b>	<b>3,897,862</b>	<b>2,297,313</b>
Other Financing Sources							
Transfers from Enterprise Funds	454,122	---	92,384	1,073,711	2,540	318,012	165,628
Transfers from Governmental Funds	1,395,545	180,210	481,968	677,380	695,269	3,862,707	1,152,942
<b>Total Revenues &amp; Other Financing Sources</b>	<b>14,894,299</b>	<b>4,099,238</b>	<b>5,330,201</b>	<b>14,226,206</b>	<b>3,096,157</b>	<b>23,690,349</b>	<b>12,801,645</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,E	W,S,E	W,S,O	L,W,S,E,O	S,O	W,S	L,W,S,R,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ELK RIVER</i>	<i>ELY</i>	<i>EVELETH</i>	<i>FAIRMONT</i>	<i>FALCON HEIGHTS</i>	<i>FARIBAULT</i>	<i>FARMINGTON</i>
Class of City	3	4	4	3	4	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,065,229	480,260	509,174	672,387	384,718	986,813	1,100,828
- Capital Outlay	87,324	7,244	---	1,152	37,089	165,438	9,321
Public Safety							
Police & Ambulance - Current Expenditures	1,936,408	636,136	783,097	1,272,195	365,071	2,388,024	928,678
- Capital Outlay	322,612	37,227	84,982	73,226	---	76,379	45,949
Fire - Current Expenditures	287,708	174,244	247,247	157,100	122,486	853,298	226,581
- Capital Outlay	32,658	83,730	---	63,382	78,910	2,981	19,421
Other Public Safety - Current Expenditures	374,903	1,113	---	154,994	33,604	120,431	---
- Capital Outlay	23,635	---	---	6,877	---	---	---
Streets & Highways - Maintenance	761,516	900,736	691,350	840,258	87,025	1,127,340	905,357
- Lighting	2,531	---	---	126,192	26,874	---	---
- Construction	2,629,948	5,000	903,881	1,823,827	729,873	2,280,750	2,713,287
- Other Capital Outlay	56,182	88,340	---	156,917	---	160,828	10,748
Sanitation - Refuse Collection & Disposal	---	---	437,138	---	---	---	---
- Other Sanitation	198,390	---	---	6,201	38,467	---	---
- Capital Outlay	---	---	22,165	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	28,206	143,466	114,133	46,323	---	520,314	---
- Capital Outlay	39,854	---	---	69,996	---	6,312	---
Parks & Recreation - Current Expenditures	830,430	64,549	451,973	490,810	116,710	967,689	705,880
- Capital Outlay	215,659	---	10,530	1,248,139	62,209	150,792	341,618
Housing & Economic Development - Current Expenditures	351,359	155,275	273,387	596,857	---	395,612	57,692
- Capital Outlay	160,260	283,513	41,291	---	---	1,789,412	400,016
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	166,880	---	159,817	---	71,547	---
- Capital Outlay	---	243,803	30,292	36,189	---	26,500	---
Transit - Current Expenditures	---	---	---	59,162	---	231,290	---
- Capital Outlay	---	---	---	---	---	1,800	---
Unallocated Insurance	28,103	---	152,476	---	---	120,054	---
All Other Unallocated - Current Expenditures	---	70,610	160,990	234,784	34,795	849,854	---
- Capital Outlay	---	40,577	78,798	---	---	492,000	---
Capital Outlay for Enterprise Funds	816,154	239,880	---	---	---	---	---
Debt Service - Principal Payments	1,403,619	171,505	81,466	808,482	485,000	2,101,654	1,899,818
Debt Service - Interest and Fiscal Charges	912,141	193,172	28,358	770,057	159,014	852,732	638,026
<i>Total Current Expenditures</i>	5,864,783	2,793,269	3,820,965	4,817,080	1,209,750	8,632,266	3,925,016
<i>Total Capital Outlay</i>	4,384,286	1,029,314	1,171,939	3,479,705	908,081	5,153,192	3,540,360
<i>Total Debt Service</i>	2,315,760	364,677	109,824	1,578,539	644,014	2,954,386	2,537,844
<b>Total Expenditures</b>	<b>12,564,829</b>	<b>4,187,260</b>	<b>5,102,728</b>	<b>9,875,324</b>	<b>2,761,845</b>	<b>16,739,844</b>	<b>10,003,220</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	3,404,862	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	3,020	---	---	---	---	75,390	14,000
Transfers to Governmental Funds	1,395,545	180,210	481,968	677,380	695,269	3,862,707	1,152,942
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>13,963,394</b>	<b>4,367,470</b>	<b>5,584,696</b>	<b>10,552,704</b>	<b>3,457,114</b>	<b>24,082,803</b>	<b>11,170,162</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>
Class of City	3	4	2	4	4	2	4
Population (1998) Estimate	13,224	6,808	28,626	5,306	2,655	21,001	3,385
Taxable Tax Capacity	6,428,287	4,765,244	23,161,850	2,013,044	883,897	24,062,559	1,734,743
1997 Net Tax Levy (Collectible in 1998)	2,108,638	1,282,238	3,445,967	854,074	553,126	6,820,626	449,090
Special Assessments Levy (Collectible in 1998)	43,273	231,156	521,397	97,059	41,150	290,636	235,509
<b>REVENUES</b>							
Property Taxes	2,141,179	1,511,041	4,254,088	979,271	545,603	7,100,888	463,829
Tax Increments	837,052	791,666	2,633,854	528,199	80,661	5,420,297	221,996
Franchise Taxes	60,323	---	133,170	23,105	---	---	12,896
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	79,826	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	73,761	---	---	---	---
Special Assessments	654,003	279,697	440,407	119,810	6,397	479,388	216,144
Licenses and Permits	113,041	196,576	712,975	65,134	20,227	684,152	8,072
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	53,541	---	---	---	---
All Other	72,971	103,877	302,700	---	28,708	19,326	18,643
State Grants							
Local Government Aid	2,664,763	358,122	1,677,068	726,203	518,151	19,125	179,167
HACA/MHHC (Homestead Credit)	459,319	240,505	1,063,920	298,268	232,753	1,735,733	232,577
Local Performance Aid	17,335	---	37,466	6,887	3,437	27,662	4,257
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,274	3,743	22,274	55,762	2,631	---	1,865
Highways	619,900	200,735	1,548,010	359,268	---	216,811	---
All Other	2,086,408	131,378	819,633	224,739	94,916	21,315	41,512
County Grants	18,799	---	---	---	10,000	---	---
Local Unit Grants	276,240	20,100	79,063	---	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>6,238,009</b>	<b>1,058,460</b>	<b>5,603,675</b>	<b>1,671,127</b>	<b>890,596</b>	<b>2,039,972</b>	<b>478,021</b>
Departmental Fees and Service Charges							
General Government	216,009	---	866,386	212,638	---	51,178	---
Public Safety	60,564	400,422	140,577	32,294	44,160	134,946	---
Streets and Highways	20,111	23,826	---	98,201	5,129	91,693	---
Sanitation (Refuse Collection)	8,514	---	304,631	---	---	---	---
Libraries	6,693	3,914	---	---	3,521	---	---
Parks and Recreation	63,651	134,012	202,519	4,000	20,869	212,373	4,019
Airport	---	---	---	---	30,555	---	---
Transit	10,277	---	---	---	7,143	---	---
Cemetery	---	---	---	5,890	---	---	---
All Other	29,680	142,823	436	2,632	---	1,286,810	---
<b>Total Fees and Service Charges</b>	<b>415,499</b>	<b>704,997</b>	<b>1,514,549</b>	<b>355,655</b>	<b>111,377</b>	<b>1,777,000</b>	<b>4,019</b>
Fines and Forfeits	105,839	77,165	202,732	28,394	26,088	189,838	21,717
Interest Earnings	881,608	234,026	1,920,005	113,615	88,693	2,265,405	126,044
All Other Revenues	524,758	80,522	624,345	257,727	112,886	874,221	69,615
<b>Total Revenues</b>	<b>12,051,137</b>	<b>4,934,150</b>	<b>18,113,561</b>	<b>4,142,037</b>	<b>1,882,528</b>	<b>20,831,161</b>	<b>1,622,353</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	917,593	---	4,160,329	1,085,146	370,262	4,935,629	---
Other Long-term Indebtedness	119,567	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	24,014	---	---
<b>Total Borrowing</b>	<b>1,037,160</b>	<b>---</b>	<b>4,160,329</b>	<b>1,085,146</b>	<b>394,276</b>	<b>4,935,629</b>	<b>---</b>
Other Financing Sources	98,243	---	38,912	---	---	2,424,329	---
Transfers from Enterprise Funds	486,644	40,000	141,500	378,077	87,617	160,000	30,713
Transfers from Governmental Funds	270,046	---	6,717,788	479,616	39,000	13,836,948	---
<b>Total Revenues &amp; Other Financing Sources</b>	<b>13,943,230</b>	<b>4,974,150</b>	<b>29,172,090</b>	<b>6,084,876</b>	<b>2,403,421</b>	<b>42,188,067</b>	<b>1,653,066</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,O	W,S	L,W,S	L,W,S,H,N,E,O	L,W,S,R	W,S,O	W,S,O



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>FERGUS FALLS</i>	<i>FOREST LAKE</i>	<i>FRIDLEY</i>	<i>GLENCOE</i>	<i>GLENWOOD</i>	<i>GOLDEN VALLEY</i>	<i>GOODVIEW</i>
	3	4	2	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,083,519	472,882	2,284,585	483,737	228,311	1,846,641	207,375
- Capital Outlay	127,525	44,858	25,299	26,662	1,304	46,784	24,149
Public Safety							
Police & Ambulance - Current Expenditures	1,465,084	1,087,099	3,248,585	553,432	300,495	2,286,676	236,679
- Capital Outlay	110,836	58,994	75,054	47,978	2,116	169,275	39,026
Fire - Current Expenditures	237,735	227,855	839,732	131,226	84,205	441,186	69,362
- Capital Outlay	1,365	38,952	16,734	61,391	6,691	43,441	---
Other Public Safety - Current Expenditures	109,254	100,541	280,253	43,193	13,328	968,469	1,034
- Capital Outlay	736	3,517	---	---	1,409	21,770	---
Streets & Highways - Maintenance	830,252	367,175	2,591,758	285,112	146,433	1,575,155	240,857
- Lighting	107,529	46,816	194,866	---	38,312	193,761	28,200
- Construction	4,301,758	65,585	2,083,764	1,866,256	214,993	6,661,413	---
- Other Capital Outlay	4,926	---	356,969	111,167	71,952	294,234	37,275
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	29,290	30,293	397,663	---	---	---	---
- Capital Outlay	---	372	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	487,305	131,378	---	51,718	92,744	---	---
- Capital Outlay	27,809	---	---	17,769	15,936	---	---
Parks & Recreation - Current Expenditures	1,051,215	176,143	1,036,219	165,542	135,527	1,284,737	31,459
- Capital Outlay	170,425	7,515	837,426	23,338	75,277	1,869,737	56,401
Housing & Economic Development - Current Expenditures	936,429	232,918	1,227,989	27,747	39,018	493,355	---
- Capital Outlay	32,473	3,874	1,108,247	646,623	122,761	9,785,600	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	104,371	---	---	---	54,159	---	---
- Capital Outlay	49,779	---	---	---	56,660	---	---
Transit - Current Expenditures	---	---	---	---	35,812	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	206,812	35,571	---	114,601	6,040	---	---
- Capital Outlay	83,844	---	---	110,400	92,303	77,319	---
Capital Outlay for Enterprise Funds	---	---	---	---	57,723	---	311,038
Debt Service - Principal Payments	2,105,732	417,833	4,730,000	670,000	83,738	5,669,560	470,000
Debt Service - Interest and Fiscal Charges	1,033,545	189,197	892,451	381,481	52,304	2,045,533	167,041
<i>Total Current Expenditures</i>	6,648,795	2,908,671	12,101,650	1,856,308	1,174,384	9,089,980	814,966
<i>Total Capital Outlay</i>	4,911,476	223,667	4,503,493	2,911,584	719,125	18,969,573	467,889
<i>Total Debt Service</i>	3,139,277	607,030	5,622,451	1,051,481	136,042	7,715,093	637,041
<b>Total Expenditures</b>	<b>14,699,548</b>	<b>3,739,368</b>	<b>22,227,594</b>	<b>5,819,373</b>	<b>2,029,551</b>	<b>35,774,646</b>	<b>1,919,896</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	370,262	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	114,602	97,324	---	58,580	---	---	---
Transfers to Governmental Funds	270,046	---	6,717,788	479,616	39,000	13,836,948	---
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>15,084,196</b>	<b>3,836,692</b>	<b>28,945,382</b>	<b>6,357,569</b>	<b>2,438,813</b>	<b>49,611,594</b>	<b>1,919,896</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>HAM LAKE</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>
Class of City	4	4	4	4	3	4	3
Population (1998) Estimate	8,495	3,098	4,178	12,029	17,626	7,211	17,720
Taxable Tax Capacity	5,513,826	1,313,783	4,819,220	8,071,906	11,092,329	5,554,015	5,750,566
1997 Net Tax Levy (Collectible in 1998)	2,563,762	444,900	387,734	1,120,719	3,822,906	901,250	3,868,281
Special Assessments Levy (Collectible in 1998)	405,237	69,726	35,428	167,664	508,468	265,205	47,410
<b>REVENUES</b>							
Property Taxes	2,151,326	444,760	405,535	1,339,175	4,800,601	908,311	3,073,533
Tax Increments	905,741	204,558	---	---	271,222	238,415	244,416
Franchise Taxes	413,005	---	3,083	15,251	144,145	16,655	24,000
Local Sales Tax	---	---	---	---	---	700,038	---
Hotel/Motel Taxes	---	---	---	---	3,289	---	---
Gravel and Gambling Taxes	---	---	2,300	---	5,432	---	---
Special Assessments	919,730	132,998	123,814	339,486	1,553,172	422,828	50,637
Licenses and Permits	98,823	26,850	29,525	303,924	457,480	81,292	102,693
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants							
All Other	90,284	32,299	---	18,126	139,604	59,852	127,776
State Grants							
Local Government Aid	1,374,453	585,094	3,837	179,982	1,331,853	410,549	4,307,437
HACA/MHHC (Homestead Credit)	500,664	75,601	52,744	202,630	998,274	445,535	1,217,715
Local Performance Aid	11,089	4,048	---	14,620	22,426	9,454	23,625
Taconite Relief and Aids	152,751	---	---	---	---	---	2,406,270
PERA Aid	11,699	5,383	155	2,866	13,896	2,937	36,549
Highways	373,115	---	---	363,155	171,610	248,074	951,657
All Other	192,159	352,948	---	64,870	238,953	76,571	455,778
County Grants	---	---	---	30,309	17,471	---	6,992
Local Unit Grants	464,176	---	---	---	---	---	361,307
<b>Total Intergovernmental Revenues</b>	<b>3,170,390</b>	<b>1,055,373</b>	<b>56,736</b>	<b>919,258</b>	<b>2,934,087</b>	<b>1,252,972</b>	<b>9,895,106</b>
Departmental Fees and Service Charges							
General Government	102,770	---	7,208	---	687,236	---	36,450
Public Safety	182,989	18,535	---	---	880,076	---	671,685
Streets and Highways	98,929	48,550	---	---	66,281	---	1,809
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	169,069	---	---	---	---	---	22,803
Parks and Recreation	591,572	42,642	---	---	217,349	---	375,136
Airport	---	6,740	---	---	---	---	---
Transit	---	16,080	---	---	---	---	32,229
Cemetery	---	700	---	---	---	---	95,225
All Other	13,150	---	---	8,865	951	---	---
<b>Total Fees and Service Charges</b>	<b>1,158,479</b>	<b>133,247</b>	<b>7,208</b>	<b>8,865</b>	<b>1,851,893</b>	<b>---</b>	<b>1,235,337</b>
Fines and Forfeits	115,653	17,733	13,865	30,391	91,510	38,307	89,043
Interest Earnings	567,259	135,662	30,579	153,960	841,401	253,306	136,840
All Other Revenues	1,298,487	194,517	891	401,993	386,703	310,082	920,726
<b>Total Revenues</b>	<b>10,798,893</b>	<b>2,345,698</b>	<b>673,536</b>	<b>3,512,303</b>	<b>13,340,935</b>	<b>4,222,206</b>	<b>15,772,331</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	2,762,409	2,445,890	---	585,257	8,370,919	4,854,345	1,245,000
Other Long-term Indebtedness	297,251	---	---	---	208,688	---	400,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>3,059,660</b>	<b>2,445,890</b>	<b>---</b>	<b>585,257</b>	<b>8,579,607</b>	<b>4,854,345</b>	<b>1,645,000</b>
Other Financing Sources							
Transfers from Enterprise Funds	2,500	310,268	---	---	619,596	---	---
Transfers from Governmental Funds	1,837,626	261,178	---	888,293	1,147,411	10,524	169,795
<b>Total Revenues &amp; Other Financing Sources</b>	<b>15,698,679</b>	<b>5,363,034</b>	<b>673,536</b>	<b>4,985,853</b>	<b>23,687,549</b>	<b>9,087,651</b>	<b>17,587,126</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	L,W,S,H,N,E,O			W,S,E,O	W,S	W,S,R,E,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>HAM LAKE</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>
Class of City	4	4	4	4	3	4	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	872,331	296,733	122,726	522,552	1,012,402	491,263	1,176,829
- Capital Outlay	8,998	11,447	---	17,494	52,193	9,278	396,368
Public Safety							
Police & Ambulance - Current Expenditures	1,124,645	281,099	79,108	225,261	2,057,557	718,659	2,809,295
- Capital Outlay	37,630	4,526	---	---	229,074	46,068	65,396
Fire - Current Expenditures	211,916	59,542	137,622	162,650	1,080,614	200,156	1,422,467
- Capital Outlay	17,040	108,137	---	11,618	109,951	---	26,672
Other Public Safety - Current Expenditures	---	93,230	1,053	118,671	207,060	54,941	163,297
- Capital Outlay	---	---	---	---	16,937	3,066,130	13,441
Streets & Highways - Maintenance	1,488,204	243,491	142,312	487,587	940,674	255,899	1,795,549
- Lighting	133,459	23,704	---	16,819	143,495	---	34,025
- Construction	4,273,830	504,123	---	955,932	2,813,478	217,337	908,609
- Other Capital Outlay	115,537	136,428	---	273,625	258,904	---	311,933
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	11,268	16,450	35,510	24,863	18,307	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	430,533	44,825	---	---	---	---	682,628
- Capital Outlay	303,557	5,116	---	---	---	---	37,442
Parks & Recreation - Current Expenditures	699,976	131,984	---	111,999	968,944	100,693	1,637,943
- Capital Outlay	158,073	36,725	---	19,732	2,726,543	110,326	221,221
Housing & Economic Development - Current Expenditures	37,184	139,580	---	106,300	---	32,223	318,956
- Capital Outlay	282,270	35,367	---	---	393,919	---	261,661
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	18,274	---	---	---	---	---
- Capital Outlay	---	83,361	---	---	---	---	---
Transit - Current Expenditures	---	65,880	---	---	---	---	147,382
- Capital Outlay	---	---	---	---	---	---	126,628
Unallocated Insurance	---	---	---	---	228,692	---	1,079,092
All Other Unallocated - Current Expenditures	295,455	36,130	---	230,645	60,782	58,591	305,517
- Capital Outlay	---	---	---	---	48,053	7,643	60,578
Capital Outlay for Enterprise Funds	---	---	---	---	---	116,054	---
Debt Service - Principal Payments	1,164,373	638,050	125,000	127,000	2,135,588	342,741	1,137,089
Debt Service - Interest and Fiscal Charges	570,848	148,994	17,812	26,965	1,011,152	233,355	857,599
<i>Total Current Expenditures</i>	5,293,703	1,445,740	499,271	2,017,994	6,725,083	1,930,732	11,572,980
<i>Total Capital Outlay</i>	5,196,935	925,230	---	1,278,401	6,649,052	3,572,836	2,429,949
<i>Total Debt Service</i>	1,735,221	787,044	142,812	153,965	3,146,740	576,096	1,994,688
<b>Total Expenditures</b>	<b>12,225,859</b>	<b>3,158,014</b>	<b>642,083</b>	<b>3,450,360</b>	<b>16,520,875</b>	<b>6,079,664</b>	<b>15,997,617</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	39,000	---	---	---	---	140,000
Transfers to Governmental Funds	1,837,626	261,178	---	888,293	1,147,411	10,524	169,795
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>14,063,485</b>	<b>3,458,192</b>	<b>642,083</b>	<b>4,338,653</b>	<b>17,668,286</b>	<b>6,090,188</b>	<b>16,307,412</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>
Class of City	3	4	3	4	4	2	4
Population (1998) Estimate	16,887	5,867	12,989	3,231	7,704	29,151	3,534
Taxable Tax Capacity	13,817,228	4,595,784	6,488,540	3,507,928	3,557,741	19,840,271	983,790
1997 Net Tax Levy (Collectible in 1998)	3,635,334	948,556	2,700,069	1,053,899	1,402,497	4,208,098	467,625
Special Assessments Levy (Collectible in 1998)	755,401	53,993	935,665	250,860	24,563	947,317	37,417
<b>REVENUES</b>							
Property Taxes	4,252,468	1,091,080	2,810,047	1,110,034	1,698,929	5,101,316	517,632
Tax Increments	1,951,190	12,330	518,579	---	1,109,828	1,453,730	145,450
Franchise Taxes	103,397	17,309	44,614	---	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	63,309	---	78,869	---	---
Gravel and Gambling Taxes	---	4,913	---	---	---	7,555	---
Special Assessments	822,648	65,167	1,404,186	402,500	25,774	2,233,024	55,817
Licenses and Permits	336,959	96,262	349,835	146,472	68,484	1,184,430	27,311
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	25,706	---	---	---	269,242	---	---
All Other	90,085	---	111,411	---	---	295,590	---
State Grants							
Local Government Aid	799,064	28,478	1,444,032	---	2,274,349	283,504	916,377
HACA/MHHC (Homestead Credit)	960,853	223,926	957,321	179,435	532,613	971,569	284,657
Local Performance Aid	22,088	7,456	16,683	---	10,352	35,762	4,720
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	30,765	1,451	17,912	1,268	11,517	20,190	4,951
Highways	50,820	926,130	330,046	---	44,142	616,198	---
All Other	440,453	18,939	500,305	1,466	544,703	257,315	76,767
County Grants	4,000	7,190	75,000	39,793	21,849	24,455	30,611
Local Unit Grants	---	10,270	51,879	---	3,486	30,282	---
<b>Total Intergovernmental Revenues</b>	<b>2,423,834</b>	<b>1,223,840</b>	<b>3,504,589</b>	<b>221,962</b>	<b>3,712,253</b>	<b>2,534,865</b>	<b>1,318,083</b>
Departmental Fees and Service Charges							
General Government	4,193,601	58,410	200,314	38,753	14,884	67,371	2,839
Public Safety	21,554	---	89,391	---	162,212	18,542	36,359
Streets and Highways	36,176	25,142	243,098	35,725	1,838	2,554	658
Sanitation (Refuse Collection)	---	---	---	---	---	19,455	155,720
Libraries	---	---	---	---	---	---	---
Parks and Recreation	9,673	249,850	427,115	10,090	---	102,088	---
Airport	---	---	11,894	---	153,938	---	---
Transit	15,745	---	21,931	---	---	---	---
Cemetery	---	---	40,019	---	---	---	---
All Other	---	---	214,715	---	16,722	1,946,795	7,210
<b>Total Fees and Service Charges</b>	<b>4,276,749</b>	<b>333,402</b>	<b>1,248,477</b>	<b>84,568</b>	<b>349,594</b>	<b>2,156,805</b>	<b>202,786</b>
Fines and Forfeits	133,472	33,196	55,402	91,484	80,542	188,070	16,330
Interest Earnings	933,184	220,751	392,341	124,905	718,471	1,965,691	260,235
All Other Revenues	921,326	9,237	681,117	120,066	1,027,317	318,308	188,131
<b>Total Revenues</b>	<b>16,155,227</b>	<b>3,107,487</b>	<b>11,072,496</b>	<b>2,301,991</b>	<b>8,870,061</b>	<b>17,143,794</b>	<b>2,731,775</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	5,089,058	1,478,555	---	---	2,733,403	100,900
Other Long-term Indebtedness	---	---	28,970	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>5,089,058</b>	<b>1,507,525</b>	<b>---</b>	<b>---</b>	<b>2,733,403</b>	<b>100,900</b>
Other Financing Sources							
Transfers from Enterprise Funds	769,445	---	1,150,415	---	361,576	495,925	202,376
Transfers from Governmental Funds	7,875,720	749,498	1,075,238	135,596	2,157,225	2,008,101	100,207
<b>Total Revenues &amp; Other Financing Sources</b>	<b>24,800,392</b>	<b>8,946,043</b>	<b>14,805,674</b>	<b>2,437,587</b>	<b>11,388,862</b>	<b>22,434,894</b>	<b>3,135,258</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S	L,W,S,R,H,N,E,O	S	W,S	W,S,O	L,W,S,H,N,E,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>HOPKINS</i>	<i>HUGO</i>	<i>HUTCHINSON</i>	<i>INDEPENDENCE</i>	<i>INTERNATIONAL FALLS</i>	<i>INVER GROVE HEIGHTS</i>	<i>JACKSON</i>
<i>Class of City</i>	3	4	3	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,385,070	459,287	975,950	303,042	1,154,290	1,487,597	649,080
- Capital Outlay	91,757	10,491	22,343	11,911	38,848	4,677	---
Public Safety							
Police & Ambulance - Current Expenditures	2,559,298	218,089	1,682,591	451,512	1,091,706	2,738,432	383,981
- Capital Outlay	188,190	---	56,335	---	24,137	89,170	---
Fire - Current Expenditures	401,890	94,072	261,072	45,462	389,860	697,867	130,362
- Capital Outlay	126,957	437,663	49,839	---	2,308	79,373	---
Other Public Safety - Current Expenditures	273,370	63,407	233,921	95,991	121,795	437,962	12,767
- Capital Outlay	11,335	38,120	1,116	---	549	28,502	---
Streets & Highways - Maintenance	948,813	527,280	1,180,399	349,798	1,002,148	1,882,067	340,885
- Lighting	120,594	25,123	82,080	1,747	194,474	92,899	---
- Construction	2,206,226	1,130,616	1,854,932	2,465	1,105,601	3,928,794	---
- Other Capital Outlay	100,133	---	18,004	42,395	11,191	22,393	---
Sanitation - Refuse Collection & Disposal	---	---	---	742	---	78,163	13,611
- Other Sanitation	---	---	---	26,426	8,362	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	36,336	---	---	---	3,119	---	3,153
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	104,143	---	220,461	---	108,665
- Capital Outlay	---	---	---	---	27,067	---	30,121
Parks & Recreation - Current Expenditures	756,731	2,365	1,369,921	6,430	173,590	431,958	97,362
- Capital Outlay	152,221	46,852	156,916	---	481,775	93,442	---
Housing & Economic Development - Current Expenditures	700,308	---	862,603	---	---	---	21,250
- Capital Outlay	1,863,347	1,056,408	419,493	---	---	---	224,832
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	32,234	---	308,818	---	---
- Capital Outlay	---	---	---	---	626,857	---	---
Transit - Current Expenditures	---	---	120,663	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	188,252	22,926	64,840	---	---
All Other Unallocated - Current Expenditures	41,776	16,857	174,314	---	551,395	---	181,283
- Capital Outlay	---	---	55,973	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	6,041	---	---	---
Debt Service - Principal Payments	6,695,000	1,635,000	2,188,500	575,000	1,620,000	5,037,593	145,000
Debt Service - Interest and Fiscal Charges	1,102,916	166,407	929,579	200,889	159,228	2,425,659	55,984
<i>Total Current Expenditures</i>	7,224,186	1,406,480	7,268,143	1,304,076	5,284,858	7,846,945	1,942,399
<i>Total Capital Outlay</i>	4,740,166	2,720,150	2,634,951	62,812	2,318,333	4,246,351	254,953
<i>Total Debt Service</i>	7,797,916	1,801,407	3,118,079	775,889	1,779,228	7,463,252	200,984
<b>Total Expenditures</b>	<b>19,762,268</b>	<b>5,928,037</b>	<b>13,021,173</b>	<b>2,142,777</b>	<b>9,382,419</b>	<b>19,556,548</b>	<b>2,398,336</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	50,186	---	2,683	1,095,100	75,000
Transfers to Governmental Funds	7,875,720	749,498	1,075,238	135,596	2,157,225	2,008,101	100,207
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>27,637,988</b>	<b>6,677,535</b>	<b>14,146,597</b>	<b>2,278,373</b>	<b>11,542,327</b>	<b>22,659,749</b>	<b>2,573,543</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LAUDERDALE</i>
Class of City	4	4	4	4	4	2	4
Population (1998) Estimate	3,359	4,278	4,733	4,602	6,493	38,506	2,728
Taxable Tax Capacity	1,436,804	1,212,199	2,134,825	2,371,597	5,788,865	28,733,991	1,624,127
1997 Net Tax Levy (Collectible in 1998)	444,760	430,282	716,170	566,266	1,070,712	4,790,136	342,870
Special Assessments Levy (Collectible in 1998)	169,021	94,501	220,051	229,753	153,405	1,305,474	9,418
<b>REVENUES</b>							
Property Taxes	641,933	436,903	716,308	692,074	1,203,416	5,817,631	473,098
Tax Increments	362,078	95,595	16,920	224,268	---	521,302	183,787
Franchise Taxes	13,832	20,515	16,343	57,857	---	310,192	10,806
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	3,166	---	---	---
Gravel and Gambling Taxes	---	---	---	---	514	35,616	---
Special Assessments	365,825	186,928	775,533	418,790	199,170	4,014,224	13,284
Licenses and Permits	100,423	22,150	49,605	24,643	394,269	1,961,718	19,170
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	402,849	---	---	---	---
All Other	105,744	6,733	50,275	28,094	---	147,917	---
State Grants							
Local Government Aid	213,327	445,675	302,638	737,130	4,488	477,449	54,689
HACA/MHHC (Homestead Credit)	159,414	278,503	242,983	237,519	185,732	1,768,321	81,274
Local Performance Aid	4,001	5,490	6,040	6,007	8,207	47,718	---
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,544	3,869	1,121	10,513	2,749	21,123	1,198
Highways	---	15,639	---	---	666,735	3,273,368	---
All Other	52,766	62,931	382,668	58,435	22,580	403,691	443,426
County Grants	2,495	17,130	15,073	41,291	27,818	33,848	5,476
Local Unit Grants	---	---	28,276	---	9,477	15,355	2,174
<b>Total Intergovernmental Revenues</b>	<b>540,291</b>	<b>835,970</b>	<b>1,431,923</b>	<b>1,118,989</b>	<b>927,786</b>	<b>6,188,790</b>	<b>588,237</b>
Departmental Fees and Service Charges							
General Government	72,679	23,713	16,905	566	32,944	633,046	6,796
Public Safety	53,558	8,178	10,334	101,381	---	317,084	11,549
Streets and Highways	2,562	---	1,171	1,971	---	5,068,549	---
Sanitation (Refuse Collection)	853	---	---	16,027	---	---	16,898
Libraries	---	---	60	1,453	---	---	---
Parks and Recreation	---	37,996	59,619	60,194	15,400	966,481	1,455
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	800	---	---	---	55,783
<b>Total Fees and Service Charges</b>	<b>129,652</b>	<b>69,887</b>	<b>88,889</b>	<b>181,592</b>	<b>48,344</b>	<b>6,985,160</b>	<b>92,481</b>
Fines and Forfeits	21,313	16,152	26,266	32,078	45,607	153,390	39,733
Interest Earnings	217,736	177,271	140,542	390,298	116,736	1,982,890	139,734
All Other Revenues	227,375	78,520	62,472	330,008	27,746	266,463	7,337
<b>Total Revenues</b>	<b>2,620,458</b>	<b>1,939,891</b>	<b>3,324,801</b>	<b>3,473,763</b>	<b>2,963,588</b>	<b>28,237,376</b>	<b>1,567,667</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,485,015	---	2,566,525	365,000	---	2,495,000	---
Other Long-term Indebtedness	70,940	---	---	---	---	515,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,555,955</b>	<b>---</b>	<b>2,566,525</b>	<b>365,000</b>	<b>---</b>	<b>3,010,000</b>	<b>---</b>
Other Financing Sources							
Transfers from Enterprise Funds	293,022	10,000	180,634	29,000	---	289,426	10,000
Transfers from Governmental Funds	48,807	4,635	194,227	31,007	663,483	9,295,371	699,452
<b>Total Revenues &amp; Other Financing Sources</b>	<b>4,518,242</b>	<b>1,954,526</b>	<b>6,305,957</b>	<b>3,898,770</b>	<b>3,627,071</b>	<b>40,832,173</b>	<b>2,277,119</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,E	W,S,R,O	W,S,R,H,N,E,O	W,S	L,W,S	S

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>JORDAN</i>	<i>KASSON</i>	<i>LA CRESCENT</i>	<i>LAKE CITY</i>	<i>LAKE ELMO</i>	<i>LAKEVILLE</i>	<i>LAUDERDALE</i>
Class of City	4	4	4	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	376,791	216,811	342,248	421,925	483,388	1,810,430	170,232
- Capital Outlay	13,007	18,833	163,547	1,271	12,032	253,077	3,482
Public Safety							
Police & Ambulance - Current Expenditures	326,842	324,838	364,141	611,182	211,375	3,842,524	188,970
- Capital Outlay	745	3,269	638	29,565	---	174,765	2,936
Fire - Current Expenditures	101,742	42,791	92,122	79,585	154,801	529,680	27,095
- Capital Outlay	26,671	12,371	64,740	7,015	---	139,180	---
Other Public Safety - Current Expenditures	76,314	21,543	33,305	3,587	98,052	554,623	---
- Capital Outlay	3,600	32,323	500,860	35,546	---	943	---
Streets & Highways - Maintenance	121,100	283,931	120,336	238,456	229,339	1,818,158	51,314
- Lighting	41,117	15,935	40,615	---	12,113	250,505	5,221
- Construction	1,751,986	189,698	1,358,327	332,510	911,405	4,048,079	16,122
- Other Capital Outlay	24,611	3,762	9,114	96,787	142,119	208,416	---
Sanitation - Refuse Collection & Disposal	---	1,921	---	27,913	---	---	---
- Other Sanitation	---	330	---	13,757	60,739	28,067	21,318
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	3,100	---	2,257	---	---	---
- Capital Outlay	---	---	---	844,428	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	6,202	89,483	53,591	124,617	---	---	---
- Capital Outlay	---	1,107	217,031	7,651	---	---	---
Parks & Recreation - Current Expenditures	34,846	245,004	136,262	245,154	100,611	1,319,384	48,858
- Capital Outlay	13,656	37,953	---	23,783	70,758	1,115,009	6,756
Housing & Economic Development - Current Expenditures	279,441	205,366	---	204,646	---	60,718	---
- Capital Outlay	---	2,831	---	51,078	---	144,368	22,875
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	11,099	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	19,480	20,062	---	---	---	228,064	---
All Other Unallocated - Current Expenditures	24,685	81,541	---	130,015	2,104	---	---
- Capital Outlay	---	13,092	---	29,551	---	---	488,614
Capital Outlay for Enterprise Funds	74,918	151,713	229,355	53,441	---	3,012,640	2,416
Debt Service - Principal Payments	529,000	56,186	370,000	523,000	---	4,795,000	100,000
Debt Service - Interest and Fiscal Charges	489,362	31,920	204,900	216,968	27,750	2,369,054	41,911
<i>Total Current Expenditures</i>	1,408,560	1,552,656	1,193,719	2,103,094	1,352,522	10,442,153	513,008
<i>Total Capital Outlay</i>	1,909,194	466,952	2,543,612	1,512,626	1,136,314	9,096,477	543,201
<i>Total Debt Service</i>	1,018,362	88,106	574,900	739,968	27,750	7,164,054	141,911
<b>Total Expenditures</b>	<b>4,336,116</b>	<b>2,107,714</b>	<b>4,312,231</b>	<b>4,355,688</b>	<b>2,516,586</b>	<b>26,702,684</b>	<b>1,198,120</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	75,000	---	14,306	---
Transfers to Governmental Funds	48,807	4,635	194,227	31,007	663,483	9,295,371	699,452
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>4,384,923</b>	<b>2,112,349</b>	<b>4,506,458</b>	<b>4,461,695</b>	<b>3,180,069</b>	<b>36,012,361</b>	<b>1,897,572</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>LE SUEUR</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>
Class of City	4	4	4	4	4	4	4
Population (1998) Estimate	3,860	15,053	6,276	9,626	7,660	2,840	4,561
Taxable Tax Capacity	1,730,728	10,160,136	2,271,069	6,932,645	2,740,627	947,038	1,651,179
1997 Net Tax Levy (Collectible in 1998)	526,228	2,667,681	850,470	1,244,676	1,078,875	161,271	453,336
Special Assessments Levy (Collectible in 1998)	27,885	745,248	116,479	151,685	217,599	52,213	72,350
<b>REVENUES</b>							
Property Taxes	487,334	3,183,756	841,315	1,534,346	1,144,976	162,493	387,878
Tax Increments	247,896	660,943	56,094	351,194	275,435	241,500	98,032
Franchise Taxes	---	56,944	---	54,711	41,500	17,633	26,456
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	45,587	---	1,238
Gravel and Gambling Taxes	---	---	---	263	---	---	---
Special Assessments	58,593	2,973,299	181,241	222,212	791,564	111,757	160,138
Licenses and Permits	58,955	726,599	98,042	289,859	112,971	7,826	97,659
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	25,678	---	---	150,549	---	---
All Other	118,116	512,866	---	87,897	460,035	---	4,153
State Grants							
Local Government Aid	648,347	144,095	1,010,380	91,378	1,634,008	571,112	981,490
HACA/MHHC (Homestead Credit)	156,256	425,240	327,082	411,950	264,990	60,654	148,362
Local Performance Aid	5,082	18,233	8,136	12,551	10,136	3,759	6,064
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	12,117	9,481	9,412	2,782	6,962	2,023	8,249
Highways	---	1,098,369	101,650	135,454	370,682	---	---
All Other	157,684	98,470	190,634	34,555	231,434	131,770	44,423
County Grants	3,787	78,754	---	18,896	26,000	---	102,669
Local Unit Grants	6,134	---	---	6,201	---	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,107,523</b>	<b>2,411,186</b>	<b>1,647,294</b>	<b>801,664</b>	<b>3,154,796</b>	<b>769,318</b>	<b>1,295,410</b>
Departmental Fees and Service Charges							
General Government	21,212	4,832	13,559	142,673	8,433	---	300
Public Safety	157,279	91,292	105,454	---	61,820	49,163	35,728
Streets and Highways	2,999	---	8,634	---	10,183	8,894	48,537
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	722	---	---
Parks and Recreation	205,043	154,429	296,800	62,514	20,977	---	100
Airport	15,881	---	7,720	---	67,353	8,429	---
Transit	19,796	---	---	---	---	---	---
Cemetery	---	---	16,722	---	---	---	---
All Other	18,748	424,046	4,835	40,560	41,831	---	4,869
<b>Total Fees and Service Charges</b>	<b>440,958</b>	<b>674,599</b>	<b>453,724</b>	<b>245,747</b>	<b>211,319</b>	<b>66,486</b>	<b>89,534</b>
Fines and Forfeits	11,058	102,489	28,312	66,271	51,618	22,306	19,271
Interest Earnings	70,773	1,119,621	182,144	443,507	42,239	100,327	221,571
All Other Revenues	889,496	240,717	460,839	700,503	1,181,944	31,722	94,376
<b>Total Revenues</b>	<b>3,372,586</b>	<b>12,150,153</b>	<b>3,949,005</b>	<b>4,710,277</b>	<b>7,053,949</b>	<b>1,531,368</b>	<b>2,491,563</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	11,518,266	---	---	4,917,785	435,600	---
Other Long-term Indebtedness	---	287,734	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	<b>11,806,000</b>	---	---	<b>4,917,785</b>	<b>435,600</b>	---
Other Financing Sources							
Transfers from Enterprise Funds	344,000	180,000	729,731	204,793	655,361	203,000	412,900
Transfers from Governmental Funds	365,667	2,132,920	646,533	157,090	1,130,311	39,590	108,012
<b>Total Revenues &amp; Other Financing Sources</b>	<b>4,082,253</b>	<b>26,269,073</b>	<b>5,325,269</b>	<b>5,072,160</b>	<b>13,757,406</b>	<b>2,209,558</b>	<b>3,012,475</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S	L,W,S,E	W,S	W,S,R,O	L,W,S	L,W,S,R,H,E,O



**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>LE SUEUR</i>	<i>LINO LAKES</i>	<i>LITCHFIELD</i>	<i>LITTLE CANADA</i>	<i>LITTLE FALLS</i>	<i>LONG PRAIRIE</i>	<i>LUVERNE</i>
Class of City	4	4	4	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	243,687	1,278,352	558,504	378,201	460,049	192,019	318,700
- Capital Outlay	8,448	758,915	---	110,970	3,895	4,336	11,323
Public Safety							
Police & Ambulance - Current Expenditures	581,104	1,330,855	728,661	639,337	710,604	295,318	411,413
- Capital Outlay	123,468	88,670	1,267	---	7,638	3,463	---
Fire - Current Expenditures	95,071	271,847	152,245	223,595	158,495	52,474	91,041
- Capital Outlay	45,516	64,700	1,379	1,605	17,514	6,064	---
Other Public Safety - Current Expenditures	52,882	176,161	58,474	116,841	160,807	4,166	62,081
- Capital Outlay	---	---	---	7,955	2,019	---	17,644
Streets & Highways - Maintenance	328,176	714,246	432,015	235,447	405,370	233,360	410,288
- Lighting	---	---	28,292	38,125	89,855	61,400	34,711
- Construction	45,517	6,252,525	62,081	136,727	1,528,264	402,116	35,763
- Other Capital Outlay	---	4,287	5,593	9,488	152,675	1,118	180,999
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	16,358	9,957	11,742	---	---	---
- Capital Outlay	---	4,466	---	---	---	---	---
Health - Current Expenditures	---	---	100	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	85,010	---	14,924	---	153,966
- Capital Outlay	---	---	4,722	---	322,840	---	29,089
Parks & Recreation - Current Expenditures	570,929	675,486	542,218	229,797	230,775	55,066	204,405
- Capital Outlay	188,983	4,852,586	248,459	411,109	107,737	47,740	105,894
Housing & Economic Development - Current Expenditures	1,078,703	952,545	22,043	---	531,535	135,295	20,000
- Capital Outlay	297,514	1,347	---	1,041,223	295,517	---	1,046,625
Conservation of Natural Resources - Current Expenditures	19,214	544,802	86,343	---	---	---	14,005
- Capital Outlay	---	28,120	---	---	---	---	---
Airport - Current Expenditures	24,984	---	38,586	---	94,373	24,823	---
- Capital Outlay	23,783	---	5,407	---	532,126	66,398	---
Transit - Current Expenditures	118,742	---	15,972	---	---	---	---
- Capital Outlay	56,841	---	---	---	---	---	---
Unallocated Insurance	---	---	119,711	---	---	---	---
All Other Unallocated - Current Expenditures	137,353	226,372	56,956	10,878	467,078	---	90,857
- Capital Outlay	---	---	498,079	---	308,792	---	20,500
Capital Outlay for Enterprise Funds	---	1,037,979	363,140	55,508	489,827	---	---
Debt Service - Principal Payments	248,834	740,000	444,487	815,000	944,117	180,000	367,935
Debt Service - Interest and Fiscal Charges	360,530	527,782	252,365	318,275	674,279	104,279	253,133
<i>Total Current Expenditures</i>	<i>3,250,845</i>	<i>6,187,024</i>	<i>2,935,087</i>	<i>1,883,963</i>	<i>3,323,865</i>	<i>1,053,921</i>	<i>1,811,467</i>
<i>Total Capital Outlay</i>	<i>790,070</i>	<i>13,093,595</i>	<i>1,190,127</i>	<i>1,774,585</i>	<i>3,768,844</i>	<i>531,235</i>	<i>1,447,837</i>
<i>Total Debt Service</i>	<i>609,364</i>	<i>1,267,782</i>	<i>696,852</i>	<i>1,133,275</i>	<i>1,618,396</i>	<i>284,279</i>	<i>621,068</i>
<b>Total Expenditures</b>	<b>4,650,279</b>	<b>20,548,401</b>	<b>4,822,066</b>	<b>4,791,823</b>	<b>8,711,105</b>	<b>1,869,435</b>	<b>3,880,372</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	49,484	---	51,288	---	109,870
Transfers to Governmental Funds	365,667	2,132,920	646,533	157,090	1,130,311	39,590	108,012
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>5,015,946</b>	<b>22,681,321</b>	<b>5,518,083</b>	<b>4,948,913</b>	<b>9,892,704</b>	<b>1,909,025</b>	<b>4,098,254</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>
Class of City	4	2	2	2	3	4	4
Population (1998) Estimate	7,282	32,062	47,164	35,355	12,686	3,756	2,781
Taxable Tax Capacity	5,689,045	19,696,800	37,933,795	32,992,557	6,834,198	6,535,108	1,111,248
1997 Net Tax Levy (Collectible in 1998)	1,004,497	5,952,199	8,491,681	6,200,096	2,143,602	1,013,817	241,719
Special Assessments Levy (Collectible in 1998)	454,333	1,180,432	4,780,044	557,425	243,620	245,464	93,951
<b>REVENUES</b>							
Property Taxes	1,138,480	5,711,237	10,331,513	7,351,102	2,165,658	1,043,806	261,953
Tax Increments	380,984	1,000,854	2,885,294	981,238	1,656,809	89,091	61,145
Franchise Taxes	---	131,402	---	57,924	49,014	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	87,866	---	---
Gravel and Gambling Taxes	1,300	83,136	80,092	60,526	---	---	---
Special Assessments	573,259	2,005,119	20,669,976	1,101,911	356,877	501,363	198,519
Licenses and Permits	338,004	498,017	2,603,242	1,058,834	138,455	211,079	42,696
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	186,451	---	---	---	---
All Other	---	1,540,351	93,285	96,170	610,000	---	---
State Grants							
Local Government Aid	169,481	5,129,667	---	754,591	1,469,577	---	533,840
HACA/MHHC (Homestead Credit)	279,939	1,871,651	2,061,454	1,580,630	537,145	198,862	111,944
Local Performance Aid	9,099	42,414	59,639	45,075	16,366	4,913	3,608
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,899	59,734	36,883	32,410	14,865	1,773	5,462
Highways	427,188	1,740,145	1,578,087	1,345,755	20,580	---	---
All Other	35,622	651,525	1,337,626	243,922	1,313,939	50,171	32,936
County Grants	30,000	---	138,655	69,749	173,255	40,578	---
Local Unit Grants	51,815	49,103	65,382	26,517	118,504	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,006,043</b>	<b>11,084,590</b>	<b>5,557,462</b>	<b>4,194,819</b>	<b>4,274,231</b>	<b>296,297</b>	<b>687,790</b>
Departmental Fees and Service Charges							
General Government	124,232	24,744	106,485	988,744	---	---	29,181
Public Safety	189,076	73,047	207,480	822,524	84,283	25,221	251,542
Streets and Highways	---	442,312	788,540	---	---	---	17,872
Sanitation (Refuse Collection)	24,339	---	383,192	193,156	---	24,148	---
Libraries	---	---	---	---	20,553	---	---
Parks and Recreation	16,994	86,256	1,787,074	303,826	377,797	27,512	3,650
Airport	---	---	---	---	53,500	---	---
Transit	---	---	568,968	---	(35)	---	---
Cemetery	---	---	---	---	---	---	---
All Other	168,740	398,481	781,733	264,930	353,781	225,123	---
<b>Total Fees and Service Charges</b>	<b>523,381</b>	<b>1,024,840</b>	<b>4,623,472</b>	<b>2,573,180</b>	<b>889,879</b>	<b>302,004</b>	<b>302,245</b>
Fines and Forfeits	32,245	219,433	239,500	195,165	93,445	91,346	15,460
Interest Earnings	698,195	731,025	4,338,886	1,633,124	826,438	268,698	223,649
All Other Revenues	95,088	1,923,054	3,259,449	694,543	166,449	211,762	117,185
<b>Total Revenues</b>	<b>4,786,979</b>	<b>24,412,707</b>	<b>54,588,886</b>	<b>19,902,366</b>	<b>10,705,121</b>	<b>3,015,446</b>	<b>1,910,642</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,465,875	5,718,931	---	2,323,056	2,455,539	---	---
Other Long-term Indebtedness	---	---	213,768	---	---	---	87,076
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,465,875</b>	<b>5,718,931</b>	<b>213,768</b>	<b>2,323,056</b>	<b>2,455,539</b>	<b>---</b>	<b>87,076</b>
Other Financing Sources	---	---	---	---	---	1,450	---
Transfers from Enterprise Funds	57,096	1,018,743	521,000	109,240	940,701	---	1,313,960
Transfers from Governmental Funds	447,162	1,881,315	4,850,896	1,236,886	3,387,989	154,000	1,267,714
<b>Total Revenues &amp; Other Financing Sources</b>	<b>6,757,112</b>	<b>33,031,696</b>	<b>60,174,550</b>	<b>23,571,548</b>	<b>17,489,350</b>	<b>3,170,896</b>	<b>4,579,392</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,R,O	W,S,O	W,S,O	L,W,S,H,N,E	W,S	W,S,H,N,E,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MAHTOMEDI</i>	<i>MANKATO</i>	<i>MAPLE GROVE</i>	<i>MAPLEWOOD</i>	<i>MARSHALL</i>	<i>MEDINA</i>	<i>MELROSE</i>
Class of City	4	2	2	2	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	631,785	1,361,891	3,306,682	2,580,663	1,201,439	411,281	370,670
- Capital Outlay	39,233	2,011,477	196,039	22,266	66,980	5,629	17,396
Public Safety							
Police & Ambulance - Current Expenditures	299,279	3,530,867	3,832,828	4,021,967	1,295,705	433,800	406,281
- Capital Outlay	40,305	117,159	223,708	81,010	66,522	7,848	12,220
Fire - Current Expenditures	177,377	2,129,418	847,187	898,350	382,057	140,482	122,395
- Capital Outlay	37,284	109,416	186,094	140,130	68,995	---	38,043
Other Public Safety - Current Expenditures	162,901	206,042	1,071,191	926,034	6,500	169,993	26,680
- Capital Outlay	---	---	61,125	8,379	---	---	---
Streets & Highways - Maintenance	226,969	3,253,781	2,263,348	1,386,867	1,183,654	285,760	177,824
- Lighting	40,157	203,356	---	154,636	161,876	19,216	10,800
- Construction	1,266,755	5,939,952	12,166,189	2,324,235	4,463,413	203,991	1,241,481
- Other Capital Outlay	101,117	36,838	285,506	3,830	63,342	---	696,374
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	75,400	---	527,126	239,438	---	31,736	1,029
- Capital Outlay	---	---	10,863	---	---	---	---
Health - Current Expenditures	---	---	---	56,541	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	435,962	---	---	478,179	---	---
- Capital Outlay	---	---	---	---	23,930	---	---
Parks & Recreation - Current Expenditures	191,230	2,048,264	2,538,430	1,614,397	1,058,221	49,228	31,930
- Capital Outlay	170,221	1,246,470	734,491	281,959	84,099	166,181	9,183
Housing & Economic Development - Current Expenditures	---	1,829,493	397,660	393,822	938,868	65,869	89,448
- Capital Outlay	---	1,307,282	2,620,985	13,394	17,676	628	---
Conservation of Natural Resources - Current Expenditures	---	---	124,846	---	---	---	---
- Capital Outlay	---	---	1,875,735	---	---	16,627	---
Airport - Current Expenditures	---	---	---	---	121,933	---	---
- Capital Outlay	---	---	---	---	77,208	---	---
Transit - Current Expenditures	---	---	1,582,026	---	29,063	---	---
- Capital Outlay	---	---	3,132	---	---	---	---
Unallocated Insurance	---	---	---	---	---	17,410	---
All Other Unallocated - Current Expenditures	---	---	131,998	370,747	---	4,442	---
- Capital Outlay	---	---	20,994	314,268	---	86,988	32,118
Capital Outlay for Enterprise Funds	283,851	---	5,393,869	---	---	143,153	---
Debt Service - Principal Payments	1,680,000	3,407,084	6,600,000	5,785,000	1,375,143	355,000	310,000
Debt Service - Interest and Fiscal Charges	446,344	1,322,670	4,757,952	1,885,942	705,918	98,452	47,838
<i>Total Current Expenditures</i>	<i>1,805,098</i>	<i>14,999,074</i>	<i>16,623,322</i>	<i>12,643,462</i>	<i>6,857,495</i>	<i>1,629,217</i>	<i>1,237,057</i>
<i>Total Capital Outlay</i>	<i>1,938,766</i>	<i>10,768,594</i>	<i>23,778,730</i>	<i>3,189,471</i>	<i>4,932,165</i>	<i>631,045</i>	<i>2,046,815</i>
<i>Total Debt Service</i>	<i>2,126,344</i>	<i>4,729,754</i>	<i>11,357,952</i>	<i>7,670,942</i>	<i>2,081,061</i>	<i>453,452</i>	<i>357,838</i>
<b>Total Expenditures</b>	<b>5,870,208</b>	<b>30,497,422</b>	<b>51,760,004</b>	<b>23,503,875</b>	<b>13,870,721</b>	<b>2,713,714</b>	<b>3,641,710</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	674,074	298,670	685,000	---	---
Transfers to Governmental Funds	447,162	1,881,315	4,850,896	1,236,886	3,387,989	154,000	1,267,714
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>6,317,370</b>	<b>32,378,737</b>	<b>57,284,974</b>	<b>25,039,431</b>	<b>17,943,710</b>	<b>2,867,714</b>	<b>4,909,424</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MENDOTA HEIGHTS</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>
Class of City	4	1	2	4	4	4	2
Population (1998) Estimate	10,293	360,591	52,691	4,106	5,377	7,079	33,928
Taxable Tax Capacity	13,388,551	278,387,245	71,199,048	6,404,305	2,059,365	14,381,226	11,838,770
1997 Net Tax Levy (Collectible in 1998)	2,574,527	92,050,934	12,969,377	1,346,548	1,154,164	3,883,074	3,103,695
Special Assessments Levy (Collectible in 1998)	603,989	8,614,479	1,581,706	350,657	146,163	513,158	---
<b>REVENUES</b>							
Property Taxes	3,100,750	112,866,000	13,620,194	1,404,166	1,153,666	3,910,114	2,580,172
Tax Increments	1,564,886	60,042,000	1,345,670	---	1,880	539,480	859,045
Franchise Taxes	---	18,974,000	293,970	---	41,073	---	248,869
Local Sales Tax	---	39,621,000	---	---	---	---	---
Hotel/Motel Taxes	---	2,752,000	---	---	12,698	---	---
Gravel and Gambling Taxes	4,289	349,000	---	---	---	---	---
Special Assessments	1,055,953	8,553,000	1,197,396	526,621	176,324	1,141,790	1,663,842
Licenses and Permits	268,433	15,690,000	2,061,241	198,551	18,912	422,633	244,475
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	19,048,000	175,737	---	---	---	1,402,850
All Other	48,480	14,123,000	6,022	20,918	732,413	---	952,198
State Grants							
Local Government Aid	---	70,485,000	---	---	1,132,899	---	4,569,100
HACA/MHHC (Homestead Credit)	452,991	29,626,000	2,062,713	273,447	320,925	262,712	905,449
Local Performance Aid	14,389	483,000	68,402	5,156	7,322	8,395	44,800
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,073	646,000	42,439	2,852	12,041	6,741	20,760
Highways	155,956	6,698,000	1,416,518	---	232,180	43,760	720,765
All Other	85,118	25,581,000	300,880	13,693	1,500,556	71,114	4,859,290
County Grants	11,386	1,526,000	---	13,374	---	12,573	468,424
Local Unit Grants	6,669	8,100,000	356,784	---	---	---	72,369
<b>Total Intergovernmental Revenues</b>	<b>784,062</b>	<b>176,316,000</b>	<b>4,429,495</b>	<b>329,440</b>	<b>3,938,336</b>	<b>405,295</b>	<b>14,016,005</b>
Departmental Fees and Service Charges							
General Government	---	---	225,785	39,986	16,762	209,389	207,174
Public Safety	157,607	---	---	---	34,636	65,320	68,638
Streets and Highways	---	---	---	---	7,845	---	684,013
Sanitation (Refuse Collection)	---	---	---	---	---	28,818	---
Libraries	---	259,000	---	---	---	---	---
Parks and Recreation	20,217	1,549,000	867,219	66,636	85,035	56,582	121,815
Airport	---	---	---	---	21,951	---	---
Transit	---	---	---	---	22,116	---	171,714
Cemetery	---	---	---	---	16,396	---	---
All Other	290,349	36,140,000	369,196	---	76,320	1,574,039	366,363
<b>Total Fees and Service Charges</b>	<b>468,173</b>	<b>37,948,000</b>	<b>1,462,200</b>	<b>106,622</b>	<b>281,061</b>	<b>1,934,148</b>	<b>1,619,717</b>
Fines and Forfeits	73,231	7,443,000	279,067	80,166	18,853	---	313,713
Interest Earnings	690,002	23,540,000	2,864,228	134,734	114,167	804,630	1,826,109
All Other Revenues	189,147	31,146,000	731,425	50,119	195,710	236,962	2,095,841
<b>Total Revenues</b>	<b>8,198,926</b>	<b>535,240,000</b>	<b>28,284,886</b>	<b>2,830,419</b>	<b>5,952,680</b>	<b>9,395,052</b>	<b>25,467,788</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	59,961,000	---	---	337,199	658,982	1,232,550
Other Long-term Indebtedness	---	4,095,000	---	---	180,000	4,241,299	1,361,250
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>64,056,000</b>	<b>---</b>	<b>---</b>	<b>517,199</b>	<b>4,900,281</b>	<b>2,593,800</b>
Other Financing Sources	---	9,259,000	---	---	---	2,090,452	---
Transfers from Enterprise Funds	6,471	11,146,000	367,000	---	108,675	---	3,546,970
Transfers from Governmental Funds	697,802	84,722,000	1,830,336	---	1,032,883	743,850	5,215,181
<b>Total Revenues &amp; Other Financing Sources</b>	<b>8,903,199</b>	<b>704,423,000</b>	<b>30,482,222</b>	<b>2,830,419</b>	<b>7,611,437</b>	<b>17,129,635</b>	<b>36,823,739</b>
Type of Public Service Enterprises (see footnote page)	S,O	W,S,R,O	W,S,O	W,S,O	L,W,S,R,O	L,W,S,O	W,S,R,E,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MENDOTA HEIGHTS</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>
Class of City	4	1	2	4	4	4	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	824,937	42,501,000	2,941,230	435,305	392,940	1,269,076	2,628,041
- Capital Outlay	3,610	2,293,000	192,032	44,672	195,097	18,971	11,949
Public Safety							
Police & Ambulance - Current Expenditures	1,413,989	91,495,000	5,200,685	525,561	591,475	333,317	4,607,823
- Capital Outlay	46,646	965,000	497,116	---	34,311	---	275,513
Fire - Current Expenditures	222,371	39,189,000	841,359	209,682	63,794	157,203	1,988,027
- Capital Outlay	33,592	97,000	509,870	---	10,140	---	79,844
Other Public Safety - Current Expenditures	139,276	11,737,000	780,381	165,283	42,036	191,640	320,062
- Capital Outlay	---	312,000	109,770	---	1,039,115	147,872	---
Streets & Highways - Maintenance	402,649	36,131,000	1,765,433	421,986	376,668	572,884	2,308,643
- Lighting	9,487	4,617,000	189,381	3,711	76,326	79,854	237,011
- Construction	1,006,790	21,896,000	4,235,475	2,925	461,057	1,507,030	2,923,312
- Other Capital Outlay	---	13,841,000	437,779	22,079	184,767	68,412	3,495
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	300,184	---
- Other Sanitation	15,778	---	---	55,921	778	39,623	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	18,020,000	154,759	---	200	---	---
- Capital Outlay	---	49,000	25,000	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,301,000	---	---	50,000	29,820	559,529
- Capital Outlay	---	1,119,000	---	---	3,700	---	156,203
Parks & Recreation - Current Expenditures	310,956	44,435,000	2,492,638	24,854	463,479	306,927	1,267,844
- Capital Outlay	65,729	10,883,000	1,725,425	26,519	522,260	1,867,186	1,349,768
Housing & Economic Development - Current Expenditures	---	32,488,000	175,737	---	38,917	320,648	1,718,546
- Capital Outlay	930,402	72,990,000	438,171	---	70,000	165,653	2,832,980
Conservation of Natural Resources - Current Expenditures	---	---	323,526	---	---	---	---
- Capital Outlay	---	---	927	---	---	---	---
Airport - Current Expenditures	---	---	---	---	37,132	---	---
- Capital Outlay	---	---	---	---	56,590	---	---
Transit - Current Expenditures	---	---	---	---	92,138	---	887,506
- Capital Outlay	---	---	---	---	---	---	574,666
Unallocated Insurance	---	---	25,000	17,453	70,026	62,254	---
All Other Unallocated - Current Expenditures	22,800	3,740,000	234,648	12,097	106,780	4,761	387,779
- Capital Outlay	---	16,062,000	---	---	82,857	---	1,844,471
Capital Outlay for Enterprise Funds	---	1,010,000	1,663,711	27,631	---	4,110,284	1,377,251
Debt Service - Principal Payments	2,010,000	73,060,000	1,299,009	285,000	665,704	1,375,000	3,497,006
Debt Service - Interest and Fiscal Charges	700,503	33,817,000	1,290,682	213,950	284,030	493,504	2,279,716
<i>Total Current Expenditures</i>	<i>3,362,243</i>	<i>342,654,000</i>	<i>15,124,777</i>	<i>1,871,853</i>	<i>2,402,689</i>	<i>3,668,191</i>	<i>16,910,811</i>
<i>Total Capital Outlay</i>	<i>2,086,769</i>	<i>141,517,000</i>	<i>9,835,276</i>	<i>123,826</i>	<i>2,659,894</i>	<i>7,885,408</i>	<i>11,429,452</i>
<i>Total Debt Service</i>	<i>2,710,503</i>	<i>106,877,000</i>	<i>2,589,691</i>	<i>498,950</i>	<i>949,734</i>	<i>1,868,504</i>	<i>5,776,722</i>
<b>Total Expenditures</b>	<b>8,159,515</b>	<b>591,048,000</b>	<b>27,549,744</b>	<b>2,494,629</b>	<b>6,012,317</b>	<b>13,422,103</b>	<b>34,116,985</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	5,786,000	---	---	---	---	---
Other Financing Uses	---	9,311,000	---	---	---	52,049	---
Transfers to Enterprise Funds	111,154	18,372,000	---	---	---	---	991,839
Transfers to Governmental Funds	697,802	84,722,000	1,830,336	---	1,032,883	743,850	5,215,181
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>8,968,471</b>	<b>709,239,000</b>	<b>29,380,080</b>	<b>2,494,629</b>	<b>7,045,200</b>	<b>14,218,002</b>	<b>40,324,005</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MORA</i>	<i>MORRIS</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>
Class of City	4	4	4	3	4	2	2
Population (1998) Estimate	3,105	5,686	9,778	12,859	3,328	22,854	21,610
Taxable Tax Capacity	1,410,214	1,636,925	7,408,075	6,314,853	1,292,746	15,050,275	16,102,098
1997 Net Tax Levy (Collectible in 1998)	234,378	656,129	1,195,895	1,177,499	507,486	2,472,229	3,791,176
Special Assessments Levy (Collectible in 1998)	8,317	198,109	95,492	29,226	16,797	265,318	598,166
<b>REVENUES</b>							
Property Taxes	302,150	667,337	1,366,751	1,717,211	526,320	3,027,123	4,490,111
Tax Increments	27,809	90,091	203,118	1,882,594	180,896	2,455,637	1,616,034
Franchise Taxes	---	---	52,323	246,356	---	105,162	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	676	---
Special Assessments	25,177	181,399	47,758	58,498	12,043	691,273	736,225
Licenses and Permits	48,181	35,689	207,554	249,137	31,163	409,175	253,598
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	110,150
All Other	23,940	30,483	142,466	26,906	---	116,514	23,566
State Grants							
Local Government Aid	448,556	1,106,527	322,089	688,903	264,256	775,849	1,088,128
HACA/MHHC (Homestead Credit)	73,424	286,879	483,522	373,153	185,515	815,106	918,282
Local Performance Aid	3,975	7,506	12,850	16,951	4,424	29,934	28,758
Taconite Relief and Aids	---	---	---	---	930,922	---	---
PERA Aid	4,714	6,758	6,060	8,671	4,529	17,053	16,183
Highways	---	165,409	66,220	424,235	---	1,012,867	617,163
All Other	94,566	207,311	97,183	98,247	12,563	236,812	514,023
County Grants	---	---	---	25,786	---	189,779	167,927
Local Unit Grants	26,444	---	8,221	20,774	264,864	66,130	465,612
<b>Total Intergovernmental Revenues</b>	<b>675,619</b>	<b>1,810,873</b>	<b>1,138,611</b>	<b>1,683,626</b>	<b>1,667,073</b>	<b>3,260,044</b>	<b>3,949,792</b>
Departmental Fees and Service Charges							
General Government	6,001	1,340	---	130,308	155	112,663	357,409
Public Safety	66,818	22,528	177,579	2,338	---	37,367	35,415
Streets and Highways	4,293	---	---	228,840	---	---	83,982
Sanitation (Refuse Collection)	---	237,189	---	---	---	113,395	134,515
Libraries	---	4,035	---	---	---	---	---
Parks and Recreation	---	7,390	6,050	305,810	15,630	853,872	327,842
Airport	---	25,002	---	---	---	---	---
Transit	---	43,011	---	---	---	---	---
Cemetery	14,840	---	8,550	---	---	---	---
All Other	17,676	63,184	9,254	---	---	1,343,997	606
<b>Total Fees and Service Charges</b>	<b>109,628</b>	<b>403,679</b>	<b>201,433</b>	<b>667,296</b>	<b>15,785</b>	<b>2,461,294</b>	<b>939,769</b>
Fines and Forfeits	33,496	29,487	85,134	51,995	9,943	70,887	254,488
Interest Earnings	101,115	118,741	146,660	518,127	143,662	4,043,288	1,050,492
All Other Revenues	177,992	246,614	103,917	162,890	231,481	2,247,487	559,819
<b>Total Revenues</b>	<b>1,501,167</b>	<b>3,583,910</b>	<b>3,553,259</b>	<b>7,237,730</b>	<b>2,818,366</b>	<b>18,772,046</b>	<b>13,850,328</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	372,369	---	---	1,001,925	---	1,495,343
Other Long-term Indebtedness	772,000	186,071	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	335,200	---
<b>Total Borrowing</b>	<b>772,000</b>	<b>558,440</b>	<b>---</b>	<b>---</b>	<b>1,001,925</b>	<b>335,200</b>	<b>1,495,343</b>
Other Financing Sources	4,232	32,830	---	---	---	186,672	---
Transfers from Enterprise Funds	921,600	58,400	112,500	60,000	---	201,135	1,291,863
Transfers from Governmental Funds	398,784	133,000	182,640	4,251,906	386,204	2,014,600	4,814,589
<b>Total Revenues &amp; Other Financing Sources</b>	<b>3,597,783</b>	<b>4,366,580</b>	<b>3,848,399</b>	<b>11,549,636</b>	<b>4,206,495</b>	<b>21,509,653</b>	<b>21,452,123</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,E	L,W,S	L,W,S,O	W,S,O	W,S,R,E	W,S,O	W,S,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>MORA</i>	<i>MORRIS</i>	<i>MOUND</i>	<i>MOUNDS VIEW</i>	<i>MOUNTAIN IRON</i>	<i>NEW BRIGHTON</i>	<i>NEW HOPE</i>
Class of City	4	4	4	3	4	2	2
<b>EXPENDITURES</b>							
General Government - Current Expenditures	214,547	456,673	845,639	1,033,617	507,819	1,550,385	1,311,590
- Capital Outlay	1,748	29,725	25,184	259,285	6,978	154,785	967,163
Public Safety							
Police & Ambulance - Current Expenditures	442,853	563,013	865,714	1,300,579	361,103	2,024,536	2,880,708
- Capital Outlay	22,913	46,289	68,750	57,113	31,511	18,216	113,480
Fire - Current Expenditures	49,118	78,170	291,549	159,817	67,117	329,174	607,708
- Capital Outlay	3,796	7,814	---	14,963	12,708	1,988	10,607
Other Public Safety - Current Expenditures	35,842	55,992	210,997	5,012	10,107	---	275,353
- Capital Outlay	276	292	1,500	---	---	---	20,303
Streets & Highways - Maintenance	235,985	330,072	508,134	459,003	481,812	650,556	841,482
- Lighting	22,031	65,272	---	51,402	---	---	87,313
- Construction	10,872	91,732	35,191	---	392,533	1,592,858	568,429
- Other Capital Outlay	23,622	8,417	4,121	146,640	---	283,097	483,505
Sanitation - Refuse Collection & Disposal	---	228,559	---	---	---	---	3,622
- Other Sanitation	---	---	---	25,666	---	158,848	166,687
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	174,310	---	---	104,688	---	---
- Capital Outlay	---	72,239	---	---	3,624	---	---
Parks & Recreation - Current Expenditures	99,457	160,755	275,632	684,917	148,611	1,463,366	1,274,706
- Capital Outlay	727,760	92,299	51,911	3,463,588	45,424	70,745	1,592,005
Housing & Economic Development - Current Expenditures	922,646	129,343	14,039	101,198	216,190	410,972	335,539
- Capital Outlay	24,194	68,250	---	77,790	---	824,690	1,805,673
Conservation of Natural Resources - Current Expenditures	---	11,701	---	---	---	161,480	---
- Capital Outlay	---	3,732	904,864	---	---	---	---
Airport - Current Expenditures	50,366	47,246	---	---	---	---	---
- Capital Outlay	41,165	260,368	---	---	---	---	---
Transit - Current Expenditures	---	203,869	---	---	---	---	---
- Capital Outlay	---	301	---	---	---	---	---
Unallocated Insurance	5,759	---	---	---	---	---	69,554
All Other Unallocated - Current Expenditures	59,174	37,139	5,900	16,377	177,485	---	116,766
- Capital Outlay	3,963	---	---	118	149,950	---	49,100
Capital Outlay for Enterprise Funds	---	379,100	---	---	---	3,931,440	28,497
Debt Service - Principal Payments	281,700	1,204,804	235,000	1,203,201	65,000	2,113,509	2,000,000
Debt Service - Interest and Fiscal Charges	158,719	188,437	124,980	596,263	70,607	1,803,777	714,868
<i>Total Current Expenditures</i>	2,137,778	2,542,114	3,017,604	3,837,588	2,074,932	6,749,317	7,971,028
<i>Total Capital Outlay</i>	860,309	1,060,558	1,091,521	4,019,497	642,728	6,877,819	5,638,762
<i>Total Debt Service</i>	440,419	1,393,241	359,980	1,799,464	135,607	3,917,286	2,714,868
<b>Total Expenditures</b>	<b>3,438,506</b>	<b>4,995,913</b>	<b>4,469,105</b>	<b>9,656,549</b>	<b>2,853,267</b>	<b>17,544,422</b>	<b>16,324,658</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	1,425,000
Other Financing Uses	---	---	---	---	---	---	160,755
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	398,784	133,000	182,640	4,251,906	386,204	2,014,600	4,814,589
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>3,837,290</b>	<b>5,128,913</b>	<b>4,651,745</b>	<b>13,908,455</b>	<b>3,239,471</b>	<b>19,559,022</b>	<b>22,725,002</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
Population (1998) Estimate	4,240	14,010	3,719	6,344	11,764	3,844	12,801
Taxable Tax Capacity	2,240,455	5,815,979	2,737,835	3,172,140	7,249,096	7,467,380	7,131,588
1997 Net Tax Levy (Collectible in 1998)	1,063,297	2,409,385	1,089,035	803,560	1,932,319	660,389	924,963
Special Assessments Levy (Collectible in 1998)	104,540	564,573	54,785	334,410	340,959	---	168,411
<b>REVENUES</b>							
Property Taxes	1,033,805	2,535,212	1,312,268	818,533	1,927,225	677,682	1,262,047
Tax Increments	183,297	582,890	555,109	120,660	113,947	---	250,173
Franchise Taxes	15,002	55,894	8,300	13,308	33,277	17,586	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	78,848	---	---	47,931	---	---
Gravel and Gambling Taxes	---	---	992	---	14,896	---	---
Special Assessments	288,632	670,548	55,622	490,190	562,458	29,743	323,762
Licenses and Permits	113,198	159,484	57,328	153,558	130,630	215,324	171,973
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	147,208	---	---	26,276	---	---	---
All Other	30,064	259,659	67,206	106,695	58,076	---	23,824
State Grants							
Local Government Aid	503,285	2,669,018	188,680	194,720	1,597,425	---	791,512
HACA/MHHC (Homestead Credit)	302,239	685,837	254,162	221,043	612,258	93,104	260,781
Local Performance Aid	5,371	18,398	---	7,589	15,323	---	16,918
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,871	13,796	3,267	3,796	9,374	308	12,251
Highways	5,575	1,238,878	---	117,980	35,035	---	449,187
All Other	92,053	170,082	57,889	105,440	47,511	---	111,885
County Grants	848	215,757	79,974	---	---	7,878	27,384
Local Unit Grants	---	1,006,773	475	---	---	---	92,786
<b>Total Intergovernmental Revenues</b>	<b>1,089,514</b>	<b>6,278,198</b>	<b>651,653</b>	<b>783,539</b>	<b>2,375,002</b>	<b>101,290</b>	<b>1,786,528</b>
Departmental Fees and Service Charges							
General Government	5,965	24,500	6,273	112,888	38,225	---	4,641
Public Safety	23,457	53,923	---	20,445	53,085	---	---
Streets and Highways	10,229	3,214	---	12,925	16,384	---	16,048
Sanitation (Refuse Collection)	---	---	1,483	---	450	---	53,887
Libraries	---	2,681	---	---	---	---	---
Parks and Recreation	15,516	316,002	---	---	61,313	---	181,264
Airport	---	38,056	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	14,176	---	---	---	---	---
All Other	---	313,761	---	11,479	577,634	88,982	250,000
<b>Total Fees and Service Charges</b>	<b>55,167</b>	<b>766,313</b>	<b>7,756</b>	<b>157,737</b>	<b>747,091</b>	<b>88,982</b>	<b>505,840</b>
Fines and Forfeits	17,451	93,779	45,504	14,961	26,233	11,592	60,302
Interest Earnings	173,304	459,139	116,307	104,799	360,880	35,323	157,815
All Other Revenues	19,682	155,314	32,543	277,528	2,183,058	190,694	210,069
<b>Total Revenues</b>	<b>2,989,052</b>	<b>11,835,619</b>	<b>2,843,382</b>	<b>2,934,813</b>	<b>8,522,628</b>	<b>1,368,216</b>	<b>4,728,509</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	635,076	1,437,194	---	2,193,368	7,571,230	---	687,427
Other Long-term Indebtedness	---	---	---	---	1,069,528	---	225,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>635,076</b>	<b>1,437,194</b>	<b>---</b>	<b>2,193,368</b>	<b>8,640,758</b>	<b>---</b>	<b>912,427</b>
Other Financing Sources	407,109	---	---	324,422	---	---	---
Transfers from Enterprise Funds	109,331	42,668	---	31,768	263,160	---	148,976
Transfers from Governmental Funds	23,260	140,520	553,375	403,170	397,157	---	337,658
<b>Total Revenues &amp; Other Financing Sources</b>	<b>4,163,828</b>	<b>13,456,001</b>	<b>3,396,757</b>	<b>5,887,541</b>	<b>17,823,703</b>	<b>1,368,216</b>	<b>6,127,570</b>
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S,E,O	W,S	L,W,S,E,O	W,S,R,O	---	W,S,E,O



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>NEW PRAGUE</i>	<i>NEW ULM</i>	<i>NEWPORT</i>	<i>NORTH BRANCH</i>	<i>NORTH MANKATO</i>	<i>NORTH OAKS</i>	<i>NORTH ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
<b>EXPENDITURES</b>							
General Government - Current Expenditures	411,219	1,476,771	434,012	480,752	690,000	379,399	455,953
- Capital Outlay	3,391	50,284	9,704	---	24,792	3,206	5,063
Public Safety							
Police & Ambulance - Current Expenditures	561,143	1,172,739	516,068	393,655	797,132	295,485	1,199,357
- Capital Outlay	25,014	146,716	---	---	111,156	---	17,820
Fire - Current Expenditures	66,161	188,028	92,561	100,637	140,557	77,400	162,483
- Capital Outlay	2,839	9,790	13,751	---	88,431	---	119,678
Other Public Safety - Current Expenditures	54,185	---	10,087	157,796	156,213	127,773	74,679
- Capital Outlay	---	---	---	---	2,169	---	1,925
Streets & Highways - Maintenance	312,317	1,210,230	272,766	409,717	917,168	47,418	560,304
- Lighting	30,860	82,290	24,900	---	140,604	2,336	27,000
- Construction	---	3,246,527	---	1,552,864	7,665,851	---	238,504
- Other Capital Outlay	7,959	30,829	6,237	1,195	467,345	---	205,183
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	3,452	---	---	129,716	42,236
- Capital Outlay	---	---	---	---	---	---	10,429
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	491,048	3,959	17,657	174,865	---	---
- Capital Outlay	---	21,857	---	---	10,390	---	---
Parks & Recreation - Current Expenditures	13,794	1,277,270	143,898	112,677	533,044	15,311	565,023
- Capital Outlay	226	265,684	10,490	44,885	245,502	---	131,980
Housing & Economic Development - Current Expenditures	155,934	862,794	---	182,709	120,436	---	---
- Capital Outlay	146,139	4,011	---	39,257	783,636	---	150,981
Conservation of Natural Resources - Current Expenditures	127,729	---	---	---	---	81,066	---
- Capital Outlay	379,392	---	---	---	---	---	---
Airport - Current Expenditures	---	48,076	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	41,572	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	82,084	---	---	---	12,545	35,000
All Other Unallocated - Current Expenditures	5,722	251,680	269,187	60,371	178,260	63,734	17,741
- Capital Outlay	---	6,607	145,360	---	14,322	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	164,747	1,655,977	279,133	645,000	1,892,880	---	193,696
Debt Service - Interest and Fiscal Charges	261,921	887,368	274,070	339,390	800,288	---	135,819
<i>Total Current Expenditures</i>	1,739,064	7,143,010	1,770,890	1,915,971	3,889,851	1,232,183	3,139,776
<i>Total Capital Outlay</i>	564,960	3,782,305	185,542	1,638,201	9,413,594	3,206	881,563
<i>Total Debt Service</i>	426,668	2,543,345	553,203	984,390	2,693,168	---	329,515
<b>Total Expenditures</b>	<b>2,730,692</b>	<b>13,468,660</b>	<b>2,509,635</b>	<b>4,538,562</b>	<b>15,996,613</b>	<b>1,235,389</b>	<b>4,350,854</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	67,754	---	---	---	---	---	---
Transfers to Enterprise Funds	72,517	34,708	---	---	---	---	---
Transfers to Governmental Funds	23,260	140,520	553,375	403,170	397,157	---	337,658
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>2,894,223</b>	<b>13,643,888</b>	<b>3,063,010</b>	<b>4,941,732</b>	<b>16,393,770</b>	<b>1,235,389</b>	<b>4,688,512</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>
Class of City	3	4	4	4	3	4	4
Population (1998) Estimate	16,206	3,002	6,572	3,986	26,061	2,621	7,702
Taxable Tax Capacity	8,388,047	1,565,997	4,241,256	5,697,083	14,838,568	831,109	15,090,529
1997 Net Tax Levy (Collectible in 1998)	2,763,070	388,082	1,144,262	1,446,412	2,946,119	334,629	2,179,455
Special Assessments Levy (Collectible in 1998)	57,935	64,404	200,627	91,596	740,054	76,057	419,884
<b>REVENUES</b>							
Property Taxes	2,852,578	554,066	1,384,709	1,563,865	3,801,605	269,751	2,102,493
Tax Increments	337,585	177,905	---	43,834	1,648,484	175,715	---
Franchise Taxes	101,908	---	29,945	---	---	7,419	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	58,185	---	---	---	---	6,010	---
Gravel and Gambling Taxes	---	---	---	223	---	---	---
Special Assessments	1,327,583	72,897	263,434	174,618	1,854,906	88,576	400,468
Licenses and Permits	429,846	46,470	168,614	125,678	576,024	9,438	275,381
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	7,220	---	---	---
All Other	169,017	---	---	40,421	137,530	47,625	110,912
State Grants							
Local Government Aid	1,601,670	201,539	14,726	---	607,117	603,257	---
HACA/MHHC (Homestead Credit)	719,329	152,709	120,901	74,464	956,614	71,558	302,566
Local Performance Aid	21,020	3,933	8,289	5,133	32,953	3,473	10,043
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	58,139	2,087	2,060	2,040	14,941	4,092	7,219
Highways	378,926	7,807	426,873	---	743,559	---	370,793
All Other	281,209	75,444	18,275	60,039	231,954	35,346	181,822
County Grants	457,865	6,374	21,562	14,691	513,337	---	24,669
Local Unit Grants	39,520	---	1,521	4,329	81,074	---	---
<b>Total Intergovernmental Revenues</b>	<b>3,726,695</b>	<b>449,893</b>	<b>614,207</b>	<b>208,337</b>	<b>3,319,079</b>	<b>765,351</b>	<b>1,008,024</b>
Departmental Fees and Service Charges							
General Government	111,152	3,575	18,113	157,912	728,469	15,366	233,513
Public Safety	36,578	37,616	---	---	---	11,925	803,360
Streets and Highways	266,673	---	---	---	42,829	2,370	---
Sanitation (Refuse Collection)	---	---	10,734	28,887	2,499	---	66,246
Libraries	110,488	---	---	---	---	---	---
Parks and Recreation	275,563	3,385	5,015	20,556	251,254	---	74,960
Airport	---	---	---	---	---	---	---
Transit	35,901	---	---	---	---	---	---
Cemetery	---	825	---	---	---	---	---
All Other	---	---	9,667	796,131	860,069	---	---
<b>Total Fees and Service Charges</b>	<b>836,355</b>	<b>45,401</b>	<b>43,529</b>	<b>1,003,486</b>	<b>1,885,120</b>	<b>29,661</b>	<b>1,178,079</b>
Fines and Forfeits	124,128	6,555	9,856	60,183	251,896	6,551	76,621
Interest Earnings	803,085	242,321	188,005	296,845	1,531,170	59,431	558,155
All Other Revenues	1,179,157	129,290	52,935	247,639	398,982	88,924	172,979
<b>Total Revenues</b>	<b>11,777,105</b>	<b>1,724,798</b>	<b>2,755,234</b>	<b>3,724,708</b>	<b>15,267,266</b>	<b>1,506,827</b>	<b>5,772,200</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	2,684,906	---	59,000	1,958,298	1,721,717	568,135	2,400,000
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>2,684,906</b>	<b>---</b>	<b>59,000</b>	<b>1,958,298</b>	<b>1,721,717</b>	<b>568,135</b>	<b>2,400,000</b>
Other Financing Sources	1,312,522	---	---	---	372,356	---	15,332
Transfers from Enterprise Funds	200,000	---	---	115,753	434,933	353,158	---
Transfers from Governmental Funds	1,445,899	4,182	714,155	868,032	1,864,001	115,000	258,338
<b>Total Revenues &amp; Other Financing Sources</b>	<b>17,420,432</b>	<b>1,728,980</b>	<b>3,528,389</b>	<b>6,666,791</b>	<b>19,660,273</b>	<b>2,543,120</b>	<b>8,445,870</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,R,H,N,O	W, S, O	---	W,S	W,S,O	L,W,S,E,O	W,S,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>NORTHFIELD</i>	<i>NORWOOD YOUNG AMERICA</i>	<i>OAK GROVE</i>	<i>OAK PARK HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>
<i>Class of City</i>	3	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,329,739	284,106	521,504	774,444	1,720,546	271,708	833,067
- Capital Outlay	49,928	---	---	2,234	26,199	2,708	109,114
Public Safety							
Police & Ambulance - Current Expenditures	1,702,900	60,094	131,917	688,724	2,433,168	283,394	1,317,722
- Capital Outlay	110,624	---	---	49,095	260,435	24,848	81,949
Fire - Current Expenditures	213,898	91,178	101,086	67,680	557,314	43,623	236,058
- Capital Outlay	672	25,356	18,807	---	824,250	24,157	28,588
Other Public Safety - Current Expenditures	181,965	26,254	76,737	78,889	239,337	1,293	378,203
- Capital Outlay	---	---	---	---	3,067	---	241
Streets & Highways - Maintenance	874,388	149,807	257,329	78,778	631,562	231,991	466,958
- Lighting	137,846	46,591	---	46,144	---	19,023	13,116
- Construction	1,496,901	92,456	452,757	878,493	2,500,670	710,230	265,600
- Other Capital Outlay	71,716	24,950	172,649	---	11,880	7,967	30,067
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	35,527	15,026	---	---	70,840
- Capital Outlay	---	---	10,813	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	586,620	2,065	---	---	---	49,808	---
- Capital Outlay	16,010	---	---	---	---	49,903	---
Parks & Recreation - Current Expenditures	806,169	83,999	33,299	120,255	642,836	118,724	53,792
- Capital Outlay	427,757	60,549	8,620	77,367	385,645	21,284	49,058
Housing & Economic Development - Current Expenditures	73,649	---	---	43,471	13,471	65,541	---
- Capital Outlay	279,903	---	---	121,606	603,919	49,930	126,559
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	20,828	---
- Capital Outlay	---	---	---	---	---	24,412	---
Transit - Current Expenditures	195,539	---	---	---	31,525	---	---
- Capital Outlay	52,924	---	---	---	---	---	---
Unallocated Insurance	46,946	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	387,997	127,341	592	---	281,353	5,569	168,138
- Capital Outlay	---	---	---	492,221	521,205	7,491	---
Capital Outlay for Enterprise Funds	---	---	29,860	114,094	---	---	533,073
Debt Service - Principal Payments	1,728,243	210,000	195,788	215,000	4,740,000	291,994	415,000
Debt Service - Interest and Fiscal Charges	555,104	115,533	72,762	93,905	1,461,945	214,719	443,221
<i>Total Current Expenditures</i>	<i>6,537,656</i>	<i>871,435</i>	<i>1,157,991</i>	<i>1,913,411</i>	<i>6,551,112</i>	<i>1,111,502</i>	<i>3,537,894</i>
<i>Total Capital Outlay</i>	<i>2,506,435</i>	<i>203,311</i>	<i>693,506</i>	<i>1,735,110</i>	<i>5,137,270</i>	<i>922,930</i>	<i>1,224,249</i>
<i>Total Debt Service</i>	<i>2,283,347</i>	<i>325,533</i>	<i>268,550</i>	<i>308,905</i>	<i>6,201,945</i>	<i>506,713</i>	<i>858,221</i>
<b>Total Expenditures</b>	<b>11,327,438</b>	<b>1,400,279</b>	<b>2,120,047</b>	<b>3,957,426</b>	<b>17,890,327</b>	<b>2,541,145</b>	<b>5,620,364</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	777,347	21,727	---	190,400	---	25,562	---
Transfers to Governmental Funds	1,445,899	4,182	714,155	868,032	1,864,001	115,000	258,338
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>13,550,684</b>	<b>1,426,188</b>	<b>2,834,202</b>	<b>5,015,858</b>	<b>19,754,328</b>	<b>2,681,707</b>	<b>5,878,702</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>OSSEO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>	<i>PARK RAPIDS</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>
Class of City	4	4	3	4	4	4	4
Population (1998) Estimate	2,646	6,570	21,186	3,035	2,805	4,552	2,972
Taxable Tax Capacity	1,870,459	2,495,188	12,223,669	1,894,707	1,491,387	1,262,103	1,110,304
1997 Net Tax Levy (Collectible in 1998)	503,944	806,045	3,185,488	486,611	369,387	677,295	407,644
Special Assessments Levy (Collectible in 1998)	379,410	199,148	—	183,832	6,433	77,344	57,352
<b>REVENUES</b>							
Property Taxes	623,401	782,704	3,275,322	497,711	339,395	685,206	459,217
Tax Increments	273,916	—	1,138,625	282,864	96,416	356,114	49,163
Franchise Taxes	—	8,846	133,134	24,717	9,666	24,596	11,700
Local Sales Tax	—	—	—	—	—	—	—
Hotel/Motel Taxes	—	—	131,139	2,556	—	23,714	—
Gravel and Gambling Taxes	—	—	—	—	—	—	—
Special Assessments	499,697	160,422	2,361,242	206,644	3,898	81,587	162,710
Licenses and Permits	33,163	103,473	477,152	58,203	31,214	59,935	14,016
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	85,552	—	—	356,503	—	—	—
All Other	11,819	2,672	2,036,772	523,776	21,500	122,349	25,691
State Grants							
Local Government Aid	70,860	112,547	2,994,705	474,360	376,461	880,680	378,725
HACA/MHHC (Homestead Credit)	133,334	153,101	1,170,466	75,411	115,756	213,714	134,507
Local Performance Aid	3,396	8,471	27,273	3,980	3,678	6,021	3,858
Taconite Relief and Aids	—	—	—	—	—	—	—
PERA Aid	836	1,872	32,883	3,521	2,846	3,755	2,295
Highways	—	77,001	938,821	—	—	24,329	—
All Other	34,925	21,083	1,319,132	360,177	33,591	199,142	32,080
County Grants	20,143	—	225,492	4,124	—	9,915	36,732
Local Unit Grants	—	—	40,618	9,657	2,459	6,000	—
<b>Total Intergovernmental Revenues</b>	<b>360,865</b>	<b>376,747</b>	<b>8,786,162</b>	<b>1,811,509</b>	<b>556,291</b>	<b>1,465,905</b>	<b>613,888</b>
Departmental Fees and Service Charges							
General Government	—	40,486	113,614	61,180	41,424	—	—
Public Safety	—	91,830	75,169	63,445	117,871	21,481	150,885
Streets and Highways	—	—	324,585	(312)	6,565	43,032	—
Sanitation (Refuse Collection)	—	4,063	—	—	—	—	—
Libraries	—	—	—	—	—	—	—
Parks and Recreation	—	17,140	1,184,031	300	3,524	212,242	25,647
Airport	—	—	—	29,385	—	—	—
Transit	—	—	—	—	—	23,763	—
Cemetery	—	—	—	—	26,597	22,625	5,450
All Other	—	—	359,678	858,454	—	7,679	—
<b>Total Fees and Service Charges</b>	<b>—</b>	<b>153,519</b>	<b>2,057,077</b>	<b>1,012,452</b>	<b>195,981</b>	<b>330,822</b>	<b>181,982</b>
Fines and Forfeits	107,217	—	197,078	33,081	8,476	30,285	14,332
Interest Earnings	175,819	147,183	732,284	117,537	72,951	109,104	77,033
All Other Revenues	176,929	35,906	1,899,988	115,832	193,869	116,580	318,654
<b>Total Revenues</b>	<b>2,251,007</b>	<b>1,768,800</b>	<b>21,189,203</b>	<b>4,163,106</b>	<b>1,508,157</b>	<b>3,283,848</b>	<b>1,902,695</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	—	4,430,193	2,700,000	399,589	—	—	—
Other Long-term Indebtedness	—	—	—	—	—	358,729	—
Short-term Indebtedness	—	—	—	—	—	—	—
<b>Total Borrowing</b>	<b>—</b>	<b>4,430,193</b>	<b>2,700,000</b>	<b>399,589</b>	<b>—</b>	<b>358,729</b>	<b>—</b>
Other Financing Sources							
Transfers from Enterprise Funds	6,000	—	850,638	318,602	20,000	166,975	76,450
Transfers from Governmental Funds	158,589	387,160	1,370,977	75,032	170,640	444,977	434,269
<b>Total Revenues &amp; Other Financing Sources</b>	<b>2,415,596</b>	<b>6,586,153</b>	<b>26,110,818</b>	<b>4,956,329</b>	<b>1,698,797</b>	<b>4,372,100</b>	<b>2,413,414</b>
Type of Public Service Enterprises (see footnote page)	W,S,R	W	W,S,E,O	L,W,S	L,W,S	L,W,S,R	L,W,S

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>OSSEO</i>	<i>OTSEGO</i>	<i>OWATONNA</i>	<i>PARK RAPIDS</i>	<i>PINE CITY</i>	<i>PIPESTONE</i>	<i>PLAINVIEW</i>
Class of City	4	4	3	4	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	263,415	543,894	1,051,446	379,358	378,273	265,873	244,747
- Capital Outlay	2,966	2,620	189,881	8,328	16,332	---	18,581
Public Safety							
Police & Ambulance - Current Expenditures	334,309	103,806	1,884,552	360,158	140,160	360,794	376,748
- Capital Outlay	5,002	---	127,146	5,533	---	---	14,293
Fire - Current Expenditures	80,825	67,315	746,298	104,784	111,800	132,151	67,047
- Capital Outlay	2,647	---	4,957	13,732	---	---	24,992
Other Public Safety - Current Expenditures	4,478	50,943	318,774	32,039	46,279	---	10,975
- Capital Outlay	---	---	4,946	---	---	---	---
Streets & Highways - Maintenance	54,852	294,829	1,851,176	212,361	233,586	256,158	193,994
- Lighting	35,752	13,023	---	49,924	30,985	68,280	25,531
- Construction	262,841	102,746	3,631,794	21,123	---	426,823	---
- Other Capital Outlay	---	20,425	249,154	---	30,436	12,780	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	4,470	---	---
- Other Sanitation	---	32,506	108,904	1,085	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	108	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	813,195	41,754	6,567	52,000	77,605
- Capital Outlay	---	---	14,681	989	---	---	28,274
Parks & Recreation - Current Expenditures	33,117	85,384	2,184,955	24,216	59,994	435,758	184,845
- Capital Outlay	4,588	52,462	431,233	111,191	1,788	57,753	100,341
Housing & Economic Development - Current Expenditures	123,478	---	636,645	328,422	---	216,278	359,259
- Capital Outlay	---	---	388,643	---	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	3,095	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	88,359	77,544	2,395	---	---
- Capital Outlay	---	---	4,316,662	767,782	---	388,846	---
Transit - Current Expenditures	---	---	---	12,000	9,426	92,166	---
- Capital Outlay	---	---	---	---	---	46,443	---
Unallocated Insurance	---	---	397,912	20,142	---	---	---
All Other Unallocated - Current Expenditures	190,305	---	109,353	---	23,154	171,893	26,313
- Capital Outlay	---	18,172	---	153,138	38,400	97,762	---
Capital Outlay for Enterprise Funds	---	627,535	1,215,560	548,960	---	---	45,852
Debt Service - Principal Payments	400,000	135,000	1,792,141	753,994	123,000	353,405	280,000
Debt Service - Interest and Fiscal Charges	504,663	119,657	671,209	502,699	94,956	421,427	119,793
<i>Total Current Expenditures</i>	<i>1,120,531</i>	<i>1,191,700</i>	<i>10,191,569</i>	<i>1,646,882</i>	<i>1,047,197</i>	<i>2,051,351</i>	<i>1,567,064</i>
<i>Total Capital Outlay</i>	<i>278,044</i>	<i>823,960</i>	<i>10,574,657</i>	<i>1,630,776</i>	<i>86,956</i>	<i>1,030,407</i>	<i>232,333</i>
<i>Total Debt Service</i>	<i>904,663</i>	<i>254,657</i>	<i>2,463,350</i>	<i>1,256,693</i>	<i>217,956</i>	<i>774,832</i>	<i>399,793</i>
<b>Total Expenditures</b>	<b>2,303,238</b>	<b>2,270,317</b>	<b>23,229,576</b>	<b>4,534,351</b>	<b>1,352,109</b>	<b>3,856,590</b>	<b>2,199,190</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	158,589	387,160	1,370,977	75,032	170,640	444,977	434,269
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>2,461,827</b>	<b>2,657,477</b>	<b>24,600,553</b>	<b>4,609,383</b>	<b>1,522,749</b>	<b>4,301,567</b>	<b>2,633,459</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>
Class of City	2	4	3	4	3	3	4
Population (1998) Estimate	62,979	3,978	14,687	3,007	18,079	15,854	5,226
Taxable Tax Capacity	78,599,959	1,856,108	11,069,419	1,036,749	10,157,430	25,401,486	2,153,316
1997 Net Tax Levy (Collectible in 1998)	10,470,952	906,241	3,436,851	346,450	1,795,588	8,429,598	915,999
Special Assessments Levy (Collectible in 1998)	1,957,249	163,341	363,408	58,653	392,003	428,255	42,453
<b>REVENUES</b>							
Property Taxes	11,658,067	919,972	4,568,333	337,334	2,261,290	8,902,199	784,826
Tax Increments	1,113,492	343,008	173,576	79,426	1,644,068	1,172,079	248,275
Franchise Taxes	---	---	62,440	14,803	---	74,836	34,624
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	5,116	---	---	31,645
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	3,908,217	233,850	893,361	50,597	555,076	653,283	67,688
Licenses and Permits	2,288,810	87,292	453,827	27,734	404,718	641,379	58,126
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	305,078	---	---	---	---	---	---
All Other	1,215,335	23,914	124,812	(22,659)	84,111	665,684	8,812
State Grants							
Local Government Aid	---	409,812	17,875	478,908	333,751	37,870	939,173
HACA/MHHC (Homestead Credit)	1,844,100	182,485	905,263	203,635	506,555	1,195,201	301,936
Local Performance Aid	79,982	---	17,919	4,008	---	---	6,845
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,993	5,874	11,905	2,817	5,568	32,922	6,664
Highways	2,208,481	---	764,612	866	265,004	1,337,159	154,649
All Other	2,900,832	92,583	235,975	91,316	92,246	330,942	211,295
County Grants	---	---	5,825	---	3,724	100,311	29,941
Local Unit Grants	5,009	---	319,608	4,509	10,754	---	33,153
<b>Total Intergovernmental Revenues</b>	<b>8,605,810</b>	<b>714,668</b>	<b>2,403,794</b>	<b>763,400</b>	<b>1,301,713</b>	<b>3,700,089</b>	<b>1,692,468</b>
Departmental Fees and Service Charges							
General Government	851,927	3,655	378,428	14,107	179,366	617,429	6,470
Public Safety	116,936	99,595	115,437	28,943	9,839	1,138,091	75,851
Streets and Highways	---	8,690	87,363	87	105,235	84,348	---
Sanitation (Refuse Collection)	---	1,272	---	---	---	---	---
Libraries	---	1,104	---	---	---	9,802	---
Parks and Recreation	1,693,876	8,723	436,734	11,963	61,830	86,112	108,947
Airport	---	---	---	---	---	23,116	19,999
Transit	---	---	---	---	---	40,305	---
Cemetery	---	24,542	---	---	---	41,395	---
All Other	---	22,076	539,314	---	6	---	5,999
<b>Total Fees and Service Charges</b>	<b>2,662,739</b>	<b>169,657</b>	<b>1,557,276</b>	<b>55,100</b>	<b>356,276</b>	<b>2,040,598</b>	<b>217,266</b>
Fines and Forfeits	597,564	30,708	95,024	24,192	47,987	118,154	39,622
Interest Earnings	4,112,759	124,610	1,092,063	39,541	973,588	649,749	240,212
All Other Revenues	2,410,972	496,037	167,575	25,227	377,216	1,700,493	338,376
<b>Total Revenues</b>	<b>37,358,430</b>	<b>3,119,802</b>	<b>11,467,269</b>	<b>1,422,470</b>	<b>7,921,932</b>	<b>19,652,859</b>	<b>3,753,128</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	---	10,325,000	---	---	1,115,836	---
Other Long-term Indebtedness	---	---	---	---	---	480,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	---	---	<b>10,325,000</b>	---	---	<b>1,595,836</b>	---
Other Financing Sources							
Transfers from Enterprise Funds	344,422	22,500	422,120	1,000	568,710	908,921	3,346,441
Transfers from Governmental Funds	12,499,044	233,871	1,582,179	1,030	3,285,993	4,626,814	5,874,856
<b>Total Revenues &amp; Other Financing Sources</b>	<b>50,201,896</b>	<b>3,428,673</b>	<b>23,796,568</b>	<b>1,425,125</b>	<b>11,833,709</b>	<b>26,784,430</b>	<b>12,974,425</b>
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,R,E,O	W,S,O	L,W,S,E,O	W,S,O	W,S,R,O	L,W,S,H,E,O

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>
Class of City	2	4	3	4	3	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	3,576,665	360,911	1,401,320	320,224	942,849	1,614,682	499,326
- Capital Outlay	679,263	6,062	44,396	8,620	87,188	58,598	16,481
Public Safety							
Police & Ambulance - Current Expenditures	5,025,950	435,707	1,561,072	408,016	1,033,546	2,793,178	619,228
- Capital Outlay	2,070	33,326	66,274	13,284	113,137	177,084	25,923
Fire - Current Expenditures	1,050,412	161,044	204,277	29,717	162,468	1,326,132	111,552
- Capital Outlay	12,259	24,100	11,151	739	4,751	4,040	74,361
Other Public Safety - Current Expenditures	57,038	23,270	314,152	12,473	163,277	148,540	124,474
- Capital Outlay	5,000	---	6,143	---	---	---	---
Streets & Highways - Maintenance	2,211,537	319,628	781,674	185,923	705,714	2,549,797	542,226
- Lighting	519,654	---	85,778	1,505	---	---	---
- Construction	11,457,757	409,974	1,566,543	5,483	1,257,174	1,603,579	73,096
- Other Capital Outlay	1,124	115,836	61,995	3,113	90,048	20,415	4,145
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	1,367	---	---	572	15,988	---
- Capital Outlay	---	---	---	---	---	363,115	---
Health - Current Expenditures	---	---	---	---	---	54,721	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,449	9,862	---	---	778,716	189,870
- Capital Outlay	---	---	476,392	---	---	22,905	43,583
Parks & Recreation - Current Expenditures	3,331,363	105,904	1,020,483	69,987	439,666	1,514,655	462,762
- Capital Outlay	1,200,744	48,342	910,103	14,442	230,612	1,485,020	66,680
Housing & Economic Development - Current Expenditures	2,019,817	102,221	51,921	39,772	473,998	1,550,002	125,266
- Capital Outlay	---	177,425	---	---	560,579	1,104,238	80,930
Conservation of Natural Resources - Current Expenditures	---	---	---	---	22,266	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	93,658	90,325
- Capital Outlay	---	---	---	---	---	197,982	18,793
Transit - Current Expenditures	1,512,074	---	301,171	---	---	253,013	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	39,028	---	91,810	---	---	---
All Other Unallocated - Current Expenditures	222,742	46,818	48,581	---	294,223	1,171,598	56,966
- Capital Outlay	---	---	24,303	---	196,414	293,195	---
Capital Outlay for Enterprise Funds	2,283,508	---	334,940	---	---	2,162,219	27,465
Debt Service - Principal Payments	3,705,000	285,000	2,165,000	145,000	415,000	655,799	5,364,894
Debt Service - Interest and Fiscal Charges	390,693	278,592	1,247,921	88,760	307,497	423,473	270,438
<i>Total Current Expenditures</i>	19,527,252	1,614,347	5,780,291	1,159,427	4,238,579	13,864,680	2,821,995
<i>Total Capital Outlay</i>	15,641,725	815,065	3,502,240	45,681	2,539,903	7,492,390	431,457
<i>Total Debt Service</i>	4,095,693	563,592	3,412,921	233,760	722,497	1,079,272	5,635,332
<b>Total Expenditures</b>	<b>39,264,670</b>	<b>2,993,004</b>	<b>12,695,452</b>	<b>1,438,868</b>	<b>7,500,979</b>	<b>22,436,342</b>	<b>8,888,784</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	712,902	22,000	---	---	---	169,055	5
Transfers to Governmental Funds	12,499,044	233,871	1,582,179	1,030	3,285,993	4,626,814	5,874,856
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>52,476,616</b>	<b>3,248,875</b>	<b>14,277,631</b>	<b>1,439,898</b>	<b>10,786,972</b>	<b>27,232,211</b>	<b>14,763,645</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
Population (1998) Estimate	34,261	14,149	80,186	3,325	13,146	34,306	8,551
Taxable Tax Capacity	22,062,503	7,660,110	54,835,153	1,131,852	10,816,389	32,425,822	4,469,550
1997 Net Tax Levy (Collectible in 1998)	4,876,111	1,368,926	15,679,447	374,484	3,904,099	5,694,492	786,882
Special Assessments Levy (Collectible in 1998)	613,452	272,264	742,896	51,529	291,590	1,107,376	598,646
<b>REVENUES</b>							
Property Taxes	6,198,134	2,045,312	15,539,076	492,107	4,289,198	6,257,192	795,302
Tax Increments	3,687,870	1,706,842	3,872,985	181,486	506,901	5,757,813	115,489
Franchise Taxes	187,723	---	299,576	---	45,965	152,135	---
Local Sales Tax	---	---	6,726,290	---	---	---	---
Hotel/Motel Taxes	172,159	---	1,879,210	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	10,432	72,311	---
Special Assessments	543,031	165,349	2,147,732	281,977	2,614,057	1,898,422	2,407,673
Licenses and Permits	1,047,731	167,656	2,089,061	89,809	363,238	1,538,112	232,160
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	326,158	76,602	482,202	2,148	---	---	---
All Other	1,283,976	24,926	1,450,913	46,884	79,487	161,073	41,905
State Grants							
Local Government Aid	3,433,953	1,647,897	6,220,213	247,788	380,488	36,629	265,131
HACA/MHHC (Homestead Credit)	1,896,273	896,727	4,347,460	143,765	573,024	1,751,922	296,820
Local Performance Aid	45,956	18,816	102,336	4,040	16,266	45,083	9,988
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,842	126,926	87,758	1,364	12,889	24,435	2,402
Highways	1,270,477	195,125	2,294,093	---	804,483	1,991,130	337,014
All Other	499,840	22,177	5,373,671	24,720	133,543	534,785	69,166
County Grants	216,532	---	815,447	10,522	12,285	834,779	13,367
Local Unit Grants	---	445,530	---	---	30,930	69,368	---
<b>Total Intergovernmental Revenues</b>	<b>9,020,007</b>	<b>3,454,726</b>	<b>21,174,093</b>	<b>481,231</b>	<b>2,043,395</b>	<b>5,449,204</b>	<b>1,035,793</b>
Departmental Fees and Service Charges							
General Government	457,014	80,881	64,084	16,704	282,370	1,090,595	14,738
Public Safety	157,851	17,367	1,062,201	---	43,084	50,410	4,214
Streets and Highways	---	---	239,287	---	24,492	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	137,400	---	---	---	---
Parks and Recreation	252,253	210,321	4,014,722	28,154	459,877	1,507,587	7,968
Airport	---	---	1,661,738	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	6,978	---	---	1,704	---	190,529
<b>Total Fees and Service Charges</b>	<b>867,118</b>	<b>315,547</b>	<b>7,179,432</b>	<b>44,858</b>	<b>811,527</b>	<b>2,648,592</b>	<b>217,449</b>
Fines and Forfeits	296,873	216,193	354,644	1,672	72,084	145,514	56,796
Interest Earnings	1,108,274	968,711	4,027,836	164,611	713,096	3,378,956	501,999
All Other Revenues	3,393,317	336,770	10,875,198	39,819	274,611	2,248,608	172,375
<b>Total Revenues</b>	<b>26,522,237</b>	<b>9,377,106</b>	<b>76,165,133</b>	<b>1,777,570</b>	<b>11,744,504</b>	<b>29,546,859</b>	<b>5,535,036</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	---	---	2,139,000	1,592,390	8,040,038	13,209,138	2,306,098
Other Long-term Indebtedness	---	550,000	7,732	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>550,000</b>	<b>2,146,732</b>	<b>1,592,390</b>	<b>8,040,038</b>	<b>13,209,138</b>	<b>2,306,098</b>
Other Financing Sources							
Transfers from Enterprise Funds	760,273	257,420	839,694	---	512,188	201,459	35,000
Transfers from Governmental Funds	5,391,704	216,817	3,873,499	192,000	1,364,420	3,809,219	805,396
<b>Total Revenues &amp; Other Financing Sources</b>	<b>32,674,214</b>	<b>10,401,343</b>	<b>83,025,058</b>	<b>3,561,960</b>	<b>21,661,150</b>	<b>46,766,675</b>	<b>8,681,530</b>
Type of Public Service Enterprises (see footnote page)	L,W,S,O	L,W,S,R,O	W,S,E,O	W,S,O	W,S,O	W,S,O	W,S



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,906,485	1,148,787	3,649,518	231,591	1,299,420	1,357,327	340,694
- Capital Outlay	17,109	32,126	460,315	2,148	308,432	331,323	8,740
Public Safety							
Police & Ambulance - Current Expenditures	5,154,846	2,038,595	9,944,099	160,742	1,283,994	3,467,393	616,518
- Capital Outlay	54,320	64,614	447,653	---	61,944	195,182	45,834
Fire - Current Expenditures	1,862,358	207,349	7,428,342	54,134	136,740	987,021	125,905
- Capital Outlay	---	13,627	503,628	---	21,918	558,846	54,201
Other Public Safety - Current Expenditures	380,829	84,541	1,526,443	47,407	---	592,890	122,227
- Capital Outlay	---	346	482,219	---	---	15,179	---
Streets & Highways - Maintenance	1,581,065	590,759	5,987,353	133,602	885,111	1,267,725	388,440
- Lighting	18,369	76,904	658,995	35,299	---	159,184	59,584
- Construction	2,494,183	640,514	6,148,417	1,425,225	6,323,193	2,927,579	1,849,019
- Other Capital Outlay	---	14,366	285,839	3,011	149,394	42,536	67,397
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	83,451	---	---	24,098	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	123,368	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	3,137,619	15,580	---	---	---
- Capital Outlay	---	---	441,620	---	---	---	---
Parks & Recreation - Current Expenditures	2,620,715	1,188,513	7,630,198	85,283	925,539	2,633,965	91,778
- Capital Outlay	519,192	21,672	4,394,171	11,780	334,591	2,924,053	121,323
Housing & Economic Development - Current Expenditures	4,703,689	1,970,316	626,747	174,569	119,961	1,337,961	25,154
- Capital Outlay	1,450,543	1,378	2,903,356	---	39,383	1,733,326	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	1,660,785	---	---	---	---
- Capital Outlay	---	---	3,604,385	---	---	---	---
Transit - Current Expenditures	---	---	1,285,477	---	---	---	---
- Capital Outlay	---	---	92,013	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	---	99,564	204,009	---	---	985,040	53,464
- Capital Outlay	---	---	743,761	335,689	---	217,514	---
Capital Outlay for Enterprise Funds	---	---	1,759,517	8,379	---	---	1,147,541
Debt Service - Principal Payments	2,260,000	370,000	1,458,149	115,000	2,190,910	4,365,000	1,080,000
Debt Service - Interest and Fiscal Charges	784,034	369,082	611,983	109,690	988,901	2,348,663	472,217
<i>Total Current Expenditures</i>	18,435,175	7,405,328	43,739,585	962,305	4,650,765	12,788,506	1,823,764
<i>Total Capital Outlay</i>	4,535,347	788,643	22,266,894	1,786,232	7,238,855	8,945,538	3,294,055
<i>Total Debt Service</i>	3,044,034	739,082	2,070,132	224,690	3,179,811	6,713,663	1,552,217
<b>Total Expenditures</b>	<b>26,014,556</b>	<b>8,933,053</b>	<b>68,076,611</b>	<b>2,973,227</b>	<b>15,069,431</b>	<b>28,447,707</b>	<b>6,670,036</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	14,780,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	185,284	---	---	---	199,062	---	---
Transfers to Governmental Funds	5,391,704	216,817	3,873,499	192,000	1,364,420	3,809,219	805,396
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>31,591,544</b>	<b>9,149,870</b>	<b>71,950,110</b>	<b>3,165,227</b>	<b>16,632,913</b>	<b>47,036,926</b>	<b>7,475,432</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
Population (1998) Estimate	3,849	9,590	17,040	16,043	26,427	7,008	3,730
Taxable Tax Capacity	1,303,201	3,767,169	11,458,942	13,547,891	20,298,752	9,700,601	1,128,649
1997 Net Tax Levy (Collectible in 1998)	718,350	878,353	2,533,514	2,573,737	3,565,260	1,715,110	350,999
Special Assessments Levy (Collectible in 1998)	89,781	494,641	2,123,363	798,743	408,506	217,638	100,533
<b>REVENUES</b>							
Property Taxes	762,587	888,042	2,954,839	3,286,900	4,170,051	1,776,853	337,832
Tax Increments	253,708	1,535,281	1,908,694	1,746,274	1,317,875	334,290	61,872
Franchise Taxes	---	35,417	62,340	---	115,716	---	157,520
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	141,329	---	---	12,985
Gravel and Gambling Taxes	---	---	14,375	26,160	845	---	---
Special Assessments	188,401	1,157,313	6,147,981	5,154,203	426,650	105,950	48,260
Licenses and Permits	83,286	142,232	1,010,104	1,853,115	414,859	223,248	66,794
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	587,683	---	---	---	---	5,000	200,538
All Other	540,960	225,000	321,733	287,668	429,520	75,000	---
State Grants							
Local Government Aid	789,018	1,076,906	63,967	203,588	---	---	835,476
HACA/MHHC (Homestead Credit)	157,144	348,355	517,976	448,918	989,089	421,334	155,128
Local Performance Aid	5,062	12,350	20,083	18,943	34,618	9,131	4,945
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	26,101	5,978	18,306	18,170	20,122	4,751	13,908
Highways	---	362,260	3,345,343	287,987	959,251	53,215	---
All Other	211,465	111,070	178,312	818,744	776,424	---	41,904
County Grants	7,832	11,141	23,413	---	83,458	---	46,758
Local Unit Grants	---	---	48,583	---	8,064	3,393	---
<b>Total Intergovernmental Revenues</b>	<b>2,325,265</b>	<b>2,153,060</b>	<b>4,537,716</b>	<b>2,084,018</b>	<b>3,300,546</b>	<b>571,824</b>	<b>1,298,657</b>
Departmental Fees and Service Charges							
General Government	---	18,440	577,081	579,123	449,694	26,780	9,253
Public Safety	193,779	86,875	---	95,629	---	---	12,635
Streets and Highways	195	---	---	619,987	291,475	---	3,141
Sanitation (Refuse Collection)	---	---	---	---	245,874	---	175,985
Libraries	---	---	---	---	---	---	---
Parks and Recreation	61,459	89,838	414,547	---	1,861,456	28,516	26,715
Airport	5,698	---	---	---	---	---	7,837
Transit	4,428	---	---	65,114	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	76,310	---	996,382	---	129,911	---	---
<b>Total Fees and Service Charges</b>	<b>341,869</b>	<b>195,153</b>	<b>1,988,010</b>	<b>1,359,853</b>	<b>2,978,410</b>	<b>55,296</b>	<b>235,566</b>
Fines and Forfeits	81,485	62,218	135,034	99,140	62,649	73,337	9,606
Interest Earnings	52,272	366,167	919,958	1,051,855	752,831	203,456	193,626
All Other Revenues	260,401	432,889	284,623	366,869	523,839	39,938	187,818
<b>Total Revenues</b>	<b>4,349,274</b>	<b>6,967,772</b>	<b>19,963,674</b>	<b>17,169,716</b>	<b>14,064,271</b>	<b>3,384,192</b>	<b>2,610,536</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,218,344	---	---	6,838,664	---	---	---
Other Long-term Indebtedness	45,000	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,263,344</b>	<b>---</b>	<b>---</b>	<b>6,838,664</b>	<b>---</b>	<b>---</b>	<b>---</b>
Other Financing Sources	288,602	35,000	997,677	130,100	504,000	---	---
Transfers from Enterprise Funds	---	207,716	282,400	875,928	264,522	---	115,000
Transfers from Governmental Funds	1,606,545	1,525,219	1,836,930	2,162,652	3,451,216	771,275	29,650
<b>Total Revenues &amp; Other Financing Sources</b>	<b>7,507,765</b>	<b>8,735,707</b>	<b>23,080,681</b>	<b>27,177,060</b>	<b>18,284,009</b>	<b>4,155,467</b>	<b>2,755,186</b>
Type of Public Service Enterprises (see footnote page)	W,S,H,N,E,O	L,W,S	L,W,S,O	W,S,R,E,O	W,S,O	L,W,S,O	L,W,S,H,E,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	373,501	476,064	1,326,045	1,581,284	1,240,155	957,685	295,158
- Capital Outlay	18,800	10,197	48,147	---	114,164	70,328	9,152
Public Safety							
Police & Ambulance - Current Expenditures	539,336	651,981	1,694,284	1,677,900	1,076,856	539,120	283,249
- Capital Outlay	23,917	63,223	13,293	15,968	---	---	4,040
Fire - Current Expenditures	105,830	202,339	348,750	451,991	396,884	156,623	58,093
- Capital Outlay	19,542	27,670	23,183	1,043,362	43,011	---	2,619
Other Public Safety - Current Expenditures	1,012	12,900	290,368	253,465	129,301	92,510	813
- Capital Outlay	---	---	876	---	---	---	15,469
Streets & Highways - Maintenance	240,921	544,836	1,894,836	1,464,152	731,189	342,694	267,914
- Lighting	30,228	79,476	172,033	79,054	119,411	39,289	30,985
- Construction	710,774	34,451	15,348,187	3,798,313	2,204,983	477,620	392,744
- Other Capital Outlay	---	129,473	17,341	6,215	---	16,191	982
Sanitation - Refuse Collection & Disposal	---	---	---	---	831,480	---	80,793
- Other Sanitation	580	11,050	---	---	---	123,257	257
- Capital Outlay	---	925	---	---	---	---	377,139
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	56,503	---	40,116	24,499	---	---	68,231
- Capital Outlay	432,769	---	91,906	---	---	---	195,559
Parks & Recreation - Current Expenditures	158,262	286,959	681,042	390,557	3,004,235	110,287	215,674
- Capital Outlay	13,094	936,142	68,567	249,659	420,640	48,552	231,775
Housing & Economic Development - Current Expenditures	150,918	1,187,774	250,490	142,767	1,059,488	---	217,380
- Capital Outlay	3,546	1,889,018	---	267,359	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	58,322	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	27,277	---	---	---	---	---	15,872
- Capital Outlay	---	---	---	---	---	---	8,475
Transit - Current Expenditures	11,864	---	---	426,387	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	68,492	---	---	---	32,067	---	---
All Other Unallocated - Current Expenditures	63,025	28,304	22,666	539,226	63,811	---	228,722
- Capital Outlay	---	---	1,168,388	---	---	---	---
Capital Outlay for Enterprise Funds	1,108,692	---	---	2,561,408	---	---	---
Debt Service - Principal Payments	1,414,915	1,672,799	3,939,050	2,250,000	1,523,585	334,437	175,000
Debt Service - Interest and Fiscal Charges	352,509	812,742	3,138,092	804,576	1,079,132	213,751	125,040
<i>Total Current Expenditures</i>	1,827,749	3,481,683	6,720,630	7,031,282	8,743,199	2,361,465	1,763,141
<i>Total Capital Outlay</i>	2,331,134	3,091,099	16,779,888	7,942,284	2,782,798	612,691	1,237,954
<i>Total Debt Service</i>	1,767,424	2,485,541	7,077,142	3,054,576	2,602,717	548,188	300,040
<b>Total Expenditures</b>	<b>5,926,307</b>	<b>9,058,323</b>	<b>30,577,660</b>	<b>18,028,142</b>	<b>14,128,714</b>	<b>3,522,344</b>	<b>3,301,135</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	11,235	---	5,000	332,690	---	10,000	10,189
Transfers to Governmental Funds	1,606,545	1,525,219	1,836,930	2,162,652	3,451,216	771,275	29,650
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>7,544,087</b>	<b>10,583,542</b>	<b>32,419,590</b>	<b>20,523,484</b>	<b>17,579,930</b>	<b>4,303,619</b>	<b>3,340,974</b>

**TABLE 8  
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. CHARLES</i>
Class of City	2	4	4	4	3	4	4
Population (1998) Estimate	20,268	7,113	2,972	5,222	16,133	8,419	3,094
Taxable Tax Capacity	11,688,368	4,371,722	651,837	1,481,057	11,279,468	5,896,032	1,034,084
1997 Net Tax Levy (Collectible in 1998)	2,676,458	1,053,345	508,974	483,091	3,568,779	1,461,244	331,186
Special Assessments Levy (Collectible in 1998)	886,391	34,226	126,716	37,469	940,751	56,128	28,374
<b>REVENUES</b>							
Property Taxes	3,543,395	1,303,374	453,125	498,377	4,167,341	1,814,060	332,949
Tax Increments	1,459,526	130,013	12,292	264,415	1,897,707	858,634	85,408
Franchise Taxes	438,534	13,380	104,358	16,789	---	35,478	10,403
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	4,027	---	---	---	851	---	---
Special Assessments	1,413,059	153,254	165,270	83,362	1,250,256	161,946	26,956
Licenses and Permits	290,536	170,135	8,340	10,985	296,194	96,844	17,616
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	22,441	---	---	---	150,000	---
All Other	1,718	27,340	17,373	---	25,000	182,583	---
State Grants							
Local Government Aid	2,637,401	241,975	736,491	610,600	996,153	140,979	347,826
HACA/MHHC (Homestead Credit)	1,165,494	190,485	125,284	156,560	993,693	341,027	151,648
Local Performance Aid	26,788	8,936	3,975	6,670	21,082	11,134	3,979
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	15,414	5,775	4,263	1,960	15,874	7,197	1,206
Highways	337,444	36,630	---	35,218	97,725	564,421	---
All Other	614,154	66,239	58,384	57,633	1,013,575	1,120,179	28,266
County Grants	45,055	238,393	---	31,871	74,037	31,928	30,563
Local Unit Grants	9,855	---	---	---	20,178	38,777	---
<b>Total Intergovernmental Revenues</b>	<b>4,853,323</b>	<b>838,214</b>	<b>945,770</b>	<b>900,512</b>	<b>3,257,317</b>	<b>2,588,225</b>	<b>563,488</b>
Departmental Fees and Service Charges							
General Government	66,021	46,525	39,084	---	178,896	5,843	1,436
Public Safety	15,158	59,411	49,502	99,534	198,190	552,310	133,736
Streets and Highways	5,099	---	187	1,735	---	---	4,945
Sanitation (Refuse Collection)	888	32,090	---	---	---	2,566	91,765
Libraries	---	---	---	2,770	5,885	---	2,879
Parks and Recreation	1,010,266	104,132	9,993	43,169	259,400	141,000	20,653
Airport	434,473	---	19,575	---	---	---	---
Transit	---	---	---	10,722	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	360,785	39,270	32,829	---	385,835	171,823	9,031
<b>Total Fees and Service Charges</b>	<b>1,892,690</b>	<b>281,428</b>	<b>151,170</b>	<b>157,930</b>	<b>1,028,206</b>	<b>873,542</b>	<b>264,445</b>
Fines and Forfeits	82,363	80,043	31,199	3,259	181,676	88,389	9,485
Interest Earnings	544,926	116,780	181,991	231,358	799,333	337,396	107,123
All Other Revenues	509,587	76,682	28,145	304,177	720,911	201,068	483,522
<b>Total Revenues</b>	<b>15,031,966</b>	<b>3,163,303</b>	<b>2,081,660</b>	<b>2,471,164</b>	<b>13,599,792</b>	<b>7,055,582</b>	<b>1,901,395</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,728,460	---	2,076,300	---	7,722,349	716,373	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,728,460</b>	<b>---</b>	<b>2,076,300</b>	<b>---</b>	<b>7,722,349</b>	<b>716,373</b>	<b>---</b>
Other Financing Sources	3,459	---	---	---	652,143	---	---
Transfers from Enterprise Funds	---	150,000	---	---	---	161,676	137,450
Transfers from Governmental Funds	2,560,249	207,692	43,290	91,327	3,214,045	391,488	200,076
<b>Total Revenues &amp; Other Financing Sources</b>	<b>19,324,134</b>	<b>3,520,995</b>	<b>4,201,250</b>	<b>2,562,491</b>	<b>25,188,329</b>	<b>8,325,119</b>	<b>2,238,921</b>
Type of Public Service Enterprises (see footnote page)	W,S	L,W,S	W,S,E,O	W,S	W,S,R,O	L,W,S	W,S,E

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. CHARLES</i>
Class of City	2	4	4	4	3	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	1,089,727	514,544	253,073	207,621	1,360,951	540,773	141,363
- Capital Outlay	286,256	129,703	8,010	15,811	90,811	95,795	4,073
Public Safety							
Police & Ambulance - Current Expenditures	2,531,697	836,305	320,818	221,304	1,700,889	1,255,837	241,517
- Capital Outlay	64,349	26,381	22,426	101,328	73,096	89,051	111,567
Fire - Current Expenditures	1,587,800	94,723	65,754	135,579	738,091	462,922	104,431
- Capital Outlay	8,521	---	2,396	130,292	5,922	80,431	---
Other Public Safety - Current Expenditures	159,578	67,592	---	1,217	511,209	101,856	---
- Capital Outlay	---	---	---	---	10,182	504	---
Streets & Highways - Maintenance	1,297,674	140,569	144,358	271,862	1,096,759	370,539	155,783
- Lighting	138,062	35,398	59,087	57,214	176,857	40,279	---
- Construction	1,706,476	598,203	53,234	19,422	965,285	2,532,457	28,051
- Other Capital Outlay	10,467	308,407	118,040	61,261	69,518	143,349	13,298
Sanitation - Refuse Collection & Disposal	---	---	---	2,981	---	---	82,104
- Other Sanitation	35,085	57,874	---	---	9,004	51,012	5,003
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	52,415	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	444,223	---	27,924	114,874	690,740	---	69,700
- Capital Outlay	2,397	---	---	23,385	64,775	---	24,248
Parks & Recreation - Current Expenditures	1,544,280	372,167	46,467	148,658	735,835	187,125	107,807
- Capital Outlay	384,291	2,445	13,708	80,060	6,711,289	6,887	674,232
Housing & Economic Development - Current Expenditures	6,000	133,750	43,891	56,197	429,721	92,743	62,473
- Capital Outlay	250,996	---	5,522	2,308,672	---	592,424	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	430,320	---	9,532	---	---	---	---
- Capital Outlay	195,710	---	14,759	---	---	---	---
Transit - Current Expenditures	---	---	---	59,877	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	99,134	---	---
All Other Unallocated - Current Expenditures	167,104	1,280	---	1,509	4,809	23,411	17,796
- Capital Outlay	---	---	23,240	312	---	---	6,257
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,385,000	153,232	2,313,490	412,506	2,485,000	465,000	98,000
Debt Service - Interest and Fiscal Charges	897,722	152,253	294,033	206,913	1,481,975	384,116	66,314
<i>Total Current Expenditures</i>	<i>9,431,550</i>	<i>2,254,202</i>	<i>970,904</i>	<i>1,278,893</i>	<i>7,553,999</i>	<i>3,126,497</i>	<i>987,977</i>
<i>Total Capital Outlay</i>	<i>2,909,463</i>	<i>1,065,139</i>	<i>261,335</i>	<i>2,792,958</i>	<i>7,990,878</i>	<i>3,540,898</i>	<i>861,726</i>
<i>Total Debt Service</i>	<i>2,282,722</i>	<i>305,485</i>	<i>2,607,523</i>	<i>619,419</i>	<i>3,966,975</i>	<i>849,116</i>	<i>164,314</i>
<b>Total Expenditures</b>	<b>14,623,735</b>	<b>3,624,826</b>	<b>3,839,762</b>	<b>4,691,270</b>	<b>19,511,852</b>	<b>7,516,511</b>	<b>2,014,017</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	10,000	---	---	83,938	11,000	---
Transfers to Governmental Funds	2,560,249	207,692	43,290	91,327	3,214,045	391,488	200,076
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>17,183,984</b>	<b>3,842,518</b>	<b>3,883,052</b>	<b>4,782,597</b>	<b>22,809,835</b>	<b>7,918,999</b>	<b>2,214,093</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>
Class of City	2	4	4	2	4	1	4
Population (1998) Estimate	59,584	4,403	4,580	44,244	7,643	268,667	5,046
Taxable Tax Capacity	33,292,141	1,357,507	1,063,403	42,473,144	4,916,781	169,037,904	2,577,421
1997 Net Tax Levy (Collectible in 1998)	10,963,584	362,713	450,181	8,201,647	1,365,095	47,536,035	390,147
Special Assessments Levy (Collectible in 1998)	2,234,559	40,342	99,858	983,686	180,669	18,098,639	19,958
<b>REVENUES</b>							
Property Taxes	11,217,741	366,898	456,588	9,071,525	1,389,476	63,123,987	585,784
Tax Increments	3,492,869	504	---	4,225,180	30,213	10,577,803	334,567
Franchise Taxes	1,588,954	29,434	---	255,387	20,043	17,266,438	---
Local Sales Tax	884,098	---	---	---	---	10,555,972	---
Hotel/Motel Taxes	796,129	---	---	---	---	2,529,795	---
Gravel and Gambling Taxes	---	---	---	---	---	379,198	1,099
Special Assessments	6,636,148	46,080	248,856	925,821	218,393	17,075,476	22,193
Licenses and Permits	1,446,016	19,209	62,111	1,337,302	350,484	7,845,009	51,753
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	973,336	---	---	187,574	---	11,223,083	---
All Other	2,960,125	27,907	47,912	170,893	4,476	17,211,435	100,658
State Grants							
Local Government Aid	6,387,327	842,244	447,344	1,938,761	165,767	45,812,269	480,264
HACA/MHHC (Homestead Credit)	2,949,115	150,303	61,779	2,853,062	212,424	20,273,166	207,043
Local Performance Aid	77,732	---	5,840	58,275	9,112	358,452	6,659
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	66,212	3,493	1,541	45,205	1,233	6,019,610	2,573
Highways	2,085,554	---	---	2,071,172	40,451	8,137,163	42,001
All Other	2,248,688	77,186	128,046	802,292	159,593	14,880,595	78,436
County Grants	81,657	2,338	4,730	72,451	15,377	1,439,105	---
Local Unit Grants	242,130	---	---	463,171	---	2,213,414	18,438
<b>Total Intergovernmental Revenues</b>	<b>18,071,876</b>	<b>1,103,471</b>	<b>697,192</b>	<b>8,662,856</b>	<b>608,433</b>	<b>127,568,292</b>	<b>936,072</b>
Departmental Fees and Service Charges							
General Government	630,577	---	30,822	28,249	24,134	5,475,723	---
Public Safety	35,346	109,642	144,353	161,685	250	8,473,227	61,810
Streets and Highways	635,132	---	---	---	---	1,989,781	---
Sanitation (Refuse Collection)	1,309	---	---	61,680	6,721	---	---
Libraries	---	---	---	---	---	17,132	---
Parks and Recreation	327,889	60,660	14,823	1,492,419	126,833	647,459	---
Airport	178,774	43,070	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	299,715	205,403	11,631,649	---
<b>Total Fees and Service Charges</b>	<b>1,809,027</b>	<b>213,372</b>	<b>189,998</b>	<b>2,043,748</b>	<b>363,341</b>	<b>28,234,971</b>	<b>61,810</b>
Fines and Forfeits	645,014	36,591	60,081	401,782	---	3,166,886	24,655
Interest Earnings	3,270,354	121,321	189,778	3,678,586	232,963	22,076,681	68,665
All Other Revenues	1,820,965	204,823	356,353	1,198,810	335,302	9,420,539	108,305
<b>Total Revenues</b>	<b>51,679,191</b>	<b>2,141,703</b>	<b>2,260,957</b>	<b>31,800,997</b>	<b>3,548,648</b>	<b>319,821,047</b>	<b>2,194,903</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	7,899,648	183,612	535,983	4,290,000	1,369,150	81,248,750	350,000
Other Long-term Indebtedness	1,085,000	---	---	---	---	4,509,275	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>8,984,648</b>	<b>183,612</b>	<b>535,983</b>	<b>4,290,000</b>	<b>1,369,150</b>	<b>85,758,025</b>	<b>350,000</b>
Other Financing Sources							
Transfers from Enterprise Funds	232,597	336,297	55,000	310,476	285,800	10,017,350	---
Transfers from Governmental Funds	8,709,181	108,236	228,857	14,042,658	1,709,348	61,995,442	40,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>69,605,617</b>	<b>2,769,848</b>	<b>3,080,797</b>	<b>50,444,131</b>	<b>6,912,946</b>	<b>477,591,864</b>	<b>2,584,903</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,E,O	L,W,S,E,O	W,S,R	W,S,R	S	W,S,O	W,S

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>	<i>ST. PAUL PARK</i>
Class of City	2	4	4	2	4	1	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	4,190,986	244,047	254,386	3,020,529	525,237	32,672,361	338,564
- Capital Outlay	146,523	2,807	56,943	25,927	---	6,372,859	2,450
Public Safety							
Police & Ambulance - Current Expenditures	7,630,470	498,162	357,688	5,256,311	207,612	51,043,772	527,310
- Capital Outlay	624,530	111,579	38,288	8,065	---	2,807,766	30,754
Fire - Current Expenditures	4,303,486	110,029	175,712	2,095,099	116,149	37,206,283	84,774
- Capital Outlay	85,956	---	74,046	51,492	---	1,360,818	101,698
Other Public Safety - Current Expenditures	1,068,789	79,871	26,857	1,043,361	399,944	8,097,789	23,926
- Capital Outlay	49,346	---	---	---	---	127,632	---
Streets & Highways - Maintenance	3,681,475	455,928	198,820	2,047,995	348,687	15,708,065	272,109
- Lighting	438,494	40,505	20,942	697,296	---	3,679,869	30,897
- Construction	5,565,694	346,411	252,183	3,271,697	104,807	30,228,704	---
- Other Capital Outlay	485,263	138,970	78,876	---	220,139	576,844	103,448
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	---	61,123	3,192,487	748
- Capital Outlay	---	---	---	---	---	3,250	---
Health - Current Expenditures	---	---	---	---	---	5,467,833	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	831,703	10,321	---	---	26,355	10,338,807	---
- Capital Outlay	10,207	---	---	---	---	689,566	---
Parks & Recreation - Current Expenditures	3,694,561	264,064	94,792	4,078,943	249,215	27,988,444	108,057
- Capital Outlay	269,912	32,013	45,672	1,691,846	321,166	26,115,579	---
Housing & Economic Development - Current Expenditures	4,842,388	263,087	60,445	763,083	243,113	32,799,068	10,000
- Capital Outlay	5,883,399	9,753	---	3,178,478	---	43,230,728	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	497,943	28,313	---	---	---	---	---
- Capital Outlay	269,163	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	2,664	---	---	---	---	---
All Other Unallocated - Current Expenditures	457,463	35,396	3,525	---	1,902	5,391,718	---
- Capital Outlay	877,295	---	---	---	---	79,076	---
Capital Outlay for Enterprise Funds	7,773,491	---	---	---	1,259,707	---	---
Debt Service - Principal Payments	7,554,142	146,451	215,000	1,175,000	120,000	45,293,110	290,000
Debt Service - Interest and Fiscal Charges	2,991,124	124,083	242,743	2,326,566	146,322	23,429,323	147,258
<i>Total Current Expenditures</i>	31,637,758	2,032,387	1,193,167	19,002,617	2,179,337	233,586,496	1,396,385
<i>Total Capital Outlay</i>	22,040,779	641,533	546,008	8,227,505	1,905,819	111,592,822	238,350
<i>Total Debt Service</i>	10,545,266	270,534	457,743	3,501,566	266,322	68,722,433	437,258
<b>Total Expenditures</b>	<b>64,223,803</b>	<b>2,944,454</b>	<b>2,196,918</b>	<b>30,731,688</b>	<b>4,351,478</b>	<b>413,901,751</b>	<b>2,071,993</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	23,765,925	---
Other Financing Uses	400,364	---	---	---	---	---	---
Transfers to Enterprise Funds	679,291	---	---	---	---	1,693,846	---
Transfers to Governmental Funds	8,709,181	108,236	228,857	14,042,658	1,709,348	61,995,442	40,000
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>74,012,639</b>	<b>3,052,690</b>	<b>2,425,775</b>	<b>44,774,346</b>	<b>6,060,826</b>	<b>501,356,964</b>	<b>2,111,993</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>	<i>WADENA</i>
Class of City	4	4	4	3	4	4	4
Population (1998) Estimate	9,797	8,334	3,542	13,284	9,100	5,309	4,284
Taxable Tax Capacity	2,817,562	2,402,241	1,099,772	10,149,026	2,856,743	3,835,727	1,387,829
1997 Net Tax Levy (Collectible in 1998)	885,785	1,184,785	532,452	1,350,641	1,239,865	1,017,521	471,251
Special Assessments Levy (Collectible in 1998)	184,969	299,147	3,670	415,676	32,471	344,015	72,492
<b>REVENUES</b>							
Property Taxes	914,981	1,217,333	418,828	1,576,976	1,224,203	1,037,419	503,645
Tax Increments	202,520	---	184,390	1,501,114	421,124	552,467	73,282
Franchise Taxes	36,426	16,603	19,190	21,243	69,119	---	36,363
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	15,147	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	280,816	512,069	24,988	680,509	55,254	567,309	80,257
Licenses and Permits	524,818	83,569	24,799	387,998	76,714	468,988	10,619
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	768,180	---	---	---	8,893	---	---
All Other	8,705,665	79,377	10,344	---	---	---	1,453,815
State Grants							
Local Government Aid	1,268,664	1,271,958	953,023	---	3,360,191	278,745	636,842
HACA/MHHC (Homestead Credit)	446,735	518,867	259,857	357,063	997,805	216,860	151,575
Local Performance Aid	12,975	10,981	4,768	17,091	12,153	6,094	5,658
Taconite Relief and Aids	---	---	61,224	---	908,365	---	---
PERA Aid	40,837	21,318	13,245	5,015	68,297	137,065	6,069
Highways	15,885	419,209	---	120,278	372,720	11,682	---
All Other	4,926,195	419,259	224,984	48,376	679,151	44,194	190,802
County Grants	---	282,274	62,057	8,880	---	---	---
Local Unit Grants	---	335,834	5,729	---	599,427	---	---
<b>Total Intergovernmental Revenues</b>	<b>16,185,136</b>	<b>3,359,077</b>	<b>1,595,231</b>	<b>556,703</b>	<b>7,007,002</b>	<b>694,640</b>	<b>2,444,761</b>
Departmental Fees and Service Charges							
General Government	106,483	23,030	---	22,661	5,928	24,078	1,470
Public Safety	109,042	59,136	30,132	27,115	778,100	52,775	23,121
Streets and Highways	1,455	35,342	1,305	52,400	28,886	7,300	8,756
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	7,468	---	---	26,531	---	---
Parks and Recreation	90,496	506,468	429,364	193,710	133,768	98,773	17,799
Airport	---	---	33,638	---	---	---	10,518
Transit	---	---	---	---	58,529	---	---
Cemetery	---	40,000	30,268	---	---	2,518	---
All Other	---	71,908	4,314	183,634	2,925	432,359	---
<b>Total Fees and Service Charges</b>	<b>307,476</b>	<b>743,352</b>	<b>529,021</b>	<b>479,520</b>	<b>1,034,667</b>	<b>617,803</b>	<b>61,664</b>
Fines and Forfeits	75,527	60,776	18,672	28,449	137,192	20,612	23,873
Interest Earnings	177,795	235,324	124,324	1,921,587	702,022	519,351	97,654
All Other Revenues	12,899,581	101,246	154,295	337,765	903,603	60,347	230,468
<b>Total Revenues</b>	<b>31,605,076</b>	<b>6,329,349</b>	<b>3,108,885</b>	<b>7,491,864</b>	<b>11,630,900</b>	<b>4,538,936</b>	<b>3,562,586</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	422,286	---	---	---	---	---	---
Other Long-term Indebtedness	124,500	---	247,190	---	---	---	180,000
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>546,786</b>	<b>---</b>	<b>247,190</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>180,000</b>
Other Financing Sources	---	179,951	---	---	---	62,293	2,815
Transfers from Enterprise Funds	482,968	814,000	774,702	153,089	---	---	515,326
Transfers from Governmental Funds	622,163	---	12,500	1,551,444	495,919	1,971,509	145,934
<b>Total Revenues &amp; Other Financing Sources</b>	<b>33,256,993</b>	<b>7,323,300</b>	<b>4,143,277</b>	<b>9,196,397</b>	<b>12,126,819</b>	<b>6,572,738</b>	<b>4,406,661</b>
Type of Public Service Enterprises (see footnote page)	W,S,R,H,N,E,O	L,W,S,R,E,O	L,W,S,E,O	W,S,R,O	W,S,R,H,N,E,O	W,S,H,O	L,W,S,E,O



**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>	<i>WADENA</i>
Class of City	4	4	4	3	4	4	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	675,481	680,857	347,932	732,028	432,728	436,104	205,570
- Capital Outlay	1,085,007	1,728	---	749	4,900	162,369	---
Public Safety							
Police & Ambulance - Current Expenditures	1,041,911	1,085,967	485,445	551,346	2,393,453	192,023	463,146
- Capital Outlay	288,375	29,018	201,923	---	33,170	---	2,965
Fire - Current Expenditures	172,744	367,076	88,392	475,858	715,401	191,377	69,981
- Capital Outlay	43,268	15,056	769	12,846	1,569	13,876	8,751
Other Public Safety - Current Expenditures	172,582	60,691	11,649	99,118	28,287	258,378	1,856
- Capital Outlay	7,847	1,988	150	23,110	---	12,450	---
Streets & Highways - Maintenance	551,697	587,070	530,209	429,220	1,228,276	367,109	316,066
- Lighting	28,181	117,662	30,595	47,243	15,417	61,671	---
- Construction	6,423,707	507,153	210,399	945,476	811,877	---	243,068
- Other Capital Outlay	430,235	31,134	95,878	277,511	580,509	46,356	30,263
Sanitation - Refuse Collection & Disposal	---	---	28,283	---	---	---	7,511
- Other Sanitation	---	---	5,284	---	---	17,440	20,482
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	154,799	824,836	119,964	---	645,553	3,772	31,998
- Capital Outlay	65,414	1,523	22,838	---	19,080	---	14,398
Parks & Recreation - Current Expenditures	639,950	669,995	432,175	336,149	763,421	153,593	217,078
- Capital Outlay	4,146,470	202,885	28,957	236,198	678,260	499,913	---
Housing & Economic Development - Current Expenditures	2,748,676	91,227	277,657	---	286,158	23,992	127,504
- Capital Outlay	11,896	---	---	949,501	830,278	51,333	138,312
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	74,388	---	26,723	---	25,460
- Capital Outlay	---	---	223,219	---	---	---	1,726,485
Transit - Current Expenditures	453	---	---	---	174,634	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	12,127	103,585	77,991	---	432,925	---	---
All Other Unallocated - Current Expenditures	104,192	332,218	168,197	217,513	380,150	49,562	58,265
- Capital Outlay	292,429	---	6,275	13,135	134,770	---	---
Capital Outlay for Enterprise Funds	3,200,017	---	---	---	---	---	---
Debt Service - Principal Payments	591,039	711,254	70,465	1,175,000	3,495,000	1,530,000	60,000
Debt Service - Interest and Fiscal Charges	262,506	450,239	101,924	809,447	442,893	413,618	117,612
<i>Total Current Expenditures</i>	6,302,793	4,921,184	2,678,161	2,888,475	7,523,126	1,755,021	1,544,917
<i>Total Capital Outlay</i>	15,994,665	790,485	790,408	2,458,526	3,094,413	786,297	2,164,242
<i>Total Debt Service</i>	853,545	1,161,493	172,389	1,984,447	3,937,893	1,943,618	177,612
<b>Total Expenditures</b>	<b>23,151,003</b>	<b>6,873,162</b>	<b>3,640,958</b>	<b>7,331,448</b>	<b>14,555,432</b>	<b>4,484,936</b>	<b>3,886,771</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	600,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	490,659	---	---	445,000	---
Transfers to Governmental Funds	622,163	---	12,500	1,551,444	495,919	1,971,509	145,934
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>24,373,166</b>	<b>6,873,162</b>	<b>4,144,117</b>	<b>8,882,892</b>	<b>15,051,351</b>	<b>6,901,445</b>	<b>4,032,705</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>
Class of City	4	4	4	3	2	3	4
Population (1998) Estimate	6,190	8,816	4,128	19,521	26,485	18,889	4,600
Taxable Tax Capacity	5,009,116	3,819,389	8,632,070	14,295,991	16,575,068	8,934,861	1,451,302
1997 Net Tax Levy (Collectible in 1998)	1,151,922	1,347,289	1,676,991	2,900,308	2,202,951	2,053,812	541,629
Special Assessments Levy (Collectible in 1998)	367,018	131,660	89,736	408,481	692,431	849,540	204,517
<b>REVENUES</b>							
Property Taxes	1,201,451	1,353,577	1,716,937	3,486,881	2,709,939	2,217,286	528,265
Tax Increments	1,041,371	---	1,386,624	---	1,116,243	569,907	134,592
Franchise Taxes	24,699	309,179	24,719	529,237	158,800	---	---
Local Sales Tax	---	---	---	---	---	912,977	---
Hotel/Motel Taxes	---	---	---	---	---	92,368	---
Gravel and Gambling Taxes	---	---	---	4,113	---	---	---
Special Assessments	808,747	135,386	72,158	620,634	777,460	1,263,653	153,620
Licenses and Permits	102,761	118,974	215,421	339,407	405,143	264,172	17,322
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	50,133	---
All Other	12,548	42,375	16,500	15,450	80,302	500	---
State Grants							
Local Government Aid	354,823	1,471,441	---	1,195,777	803,296	2,419,820	739,424
HACA/MHHC (Homestead Credit)	351,289	327,436	279,773	978,587	815,727	667,973	294,810
Local Performance Aid	7,913	11,179	5,338	25,780	34,484	24,725	6,073
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	3,052	9,455	9,801	14,361	---	172,146	22,102
Highways	---	608,523	---	118,736	403,058	2,764,898	---
All Other	661,444	190,700	81,022	324,293	378,846	540,111	61,246
County Grants	---	49,994	20,772	81,574	160,831	4,795	19,228
Local Unit Grants	---	106,015	---	80,338	237,120	---	---
<b>Total Intergovernmental Revenues</b>	<b>1,391,069</b>	<b>2,817,118</b>	<b>413,206</b>	<b>2,834,896</b>	<b>2,913,664</b>	<b>6,645,101</b>	<b>1,142,883</b>
Departmental Fees and Service Charges							
General Government	18,711	8,766	188,374	160,903	28,541	18,369	9,752
Public Safety	---	---	35,071	416,276	278,452	87,993	185,488
Streets and Highways	---	---	---	---	26,408	23,407	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	---	---	72,269	---	361,719	30,525
Airport	---	---	---	---	---	52,545	33,251
Transit	---	---	---	---	---	30,196	---
Cemetery	---	---	9,175	---	---	---	---
All Other	---	2,359	141,487	16,336	333,922	59,062	6,700
<b>Total Fees and Service Charges</b>	<b>18,711</b>	<b>11,125</b>	<b>374,107</b>	<b>665,784</b>	<b>667,323</b>	<b>633,291</b>	<b>265,716</b>
Fines and Forfeits	80,816	40,573	104,856	72,961	81,476	171,759	20,594
Interest Earnings	401,003	252,497	658,999	1,046,514	1,589,838	1,320,053	101,641
All Other Revenues	430,948	332,110	97,654	87,946	1,423,676	703,921	204,487
<b>Total Revenues</b>	<b>5,501,576</b>	<b>5,370,539</b>	<b>5,064,681</b>	<b>9,688,373</b>	<b>11,843,562</b>	<b>14,794,488</b>	<b>2,569,120</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonded Indebtedness	1,440,690	---	4,970,000	4,297,311	---	6,255,719	---
Other Long-term Indebtedness	---	195,360	---	135,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>1,440,690</b>	<b>195,360</b>	<b>4,970,000</b>	<b>4,432,311</b>	---	<b>6,255,719</b>	---
Other Financing Sources	---	---	604,274	14,128	---	25,000	---
Transfers from Enterprise Funds	---	130,000	235,728	82,809	575,460	1,533,335	591,811
Transfers from Governmental Funds	650,489	427,602	926,302	490,719	2,101,346	1,005,716	653,200
<b>Total Revenues &amp; Other Financing Sources</b>	<b>7,592,755</b>	<b>6,123,501</b>	<b>11,800,985</b>	<b>14,708,340</b>	<b>14,520,368</b>	<b>23,614,258</b>	<b>3,814,131</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,E,O	L,W,S,R,O	S,O	W,S,R,O	W,S,H,N,E,O	L,W,S,E,O

**TABLE 9  
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

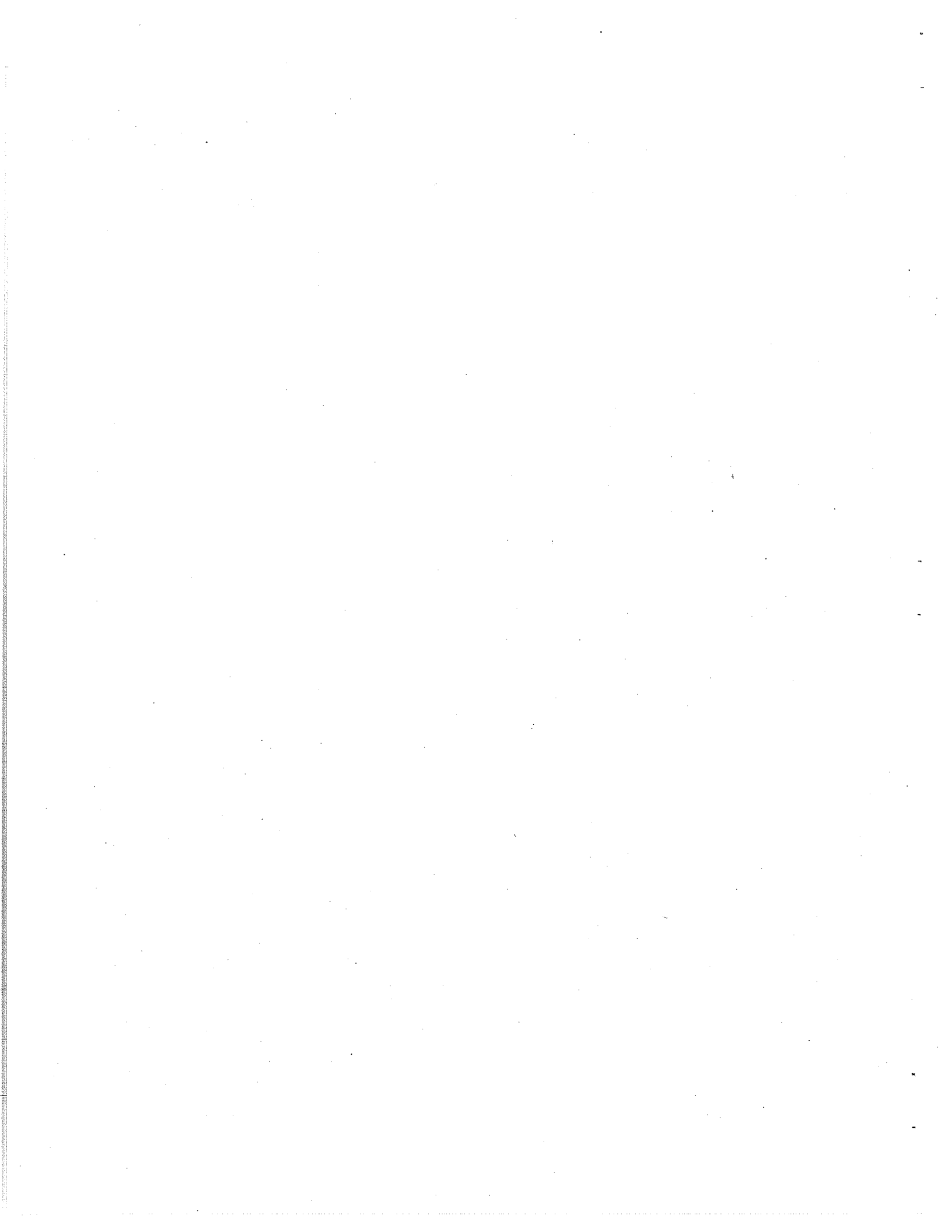
<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>
Class of City	4	4	4	3	2	3	4
<b>EXPENDITURES</b>							
General Government - Current Expenditures	246,758	723,664	662,175	1,099,816	1,268,080	1,760,714	317,081
- Capital Outlay	19,530	133,946	7,245	111,560	66,484	100,817	132,319
Public Safety							
Police & Ambulance - Current Expenditures	611,651	790,284	701,895	2,331,762	2,415,849	2,106,531	629,262
- Capital Outlay	36,705	---	63,825	91,390	310,659	49,506	71,150
Fire - Current Expenditures	77,556	376,610	141,002	1,237,074	575,452	499,222	63,972
- Capital Outlay	176,334	---	1,786	15,405	517,576	643,433	161,688
Other Public Safety - Current Expenditures	37,281	74,434	65,736	131,664	46,333	1,506	5,797
- Capital Outlay	6,013	---	---	5,019	1,697	12,703	3,051
Streets & Highways - Maintenance	564,279	903,089	399,064	966,845	794,345	1,810,457	324,159
- Lighting	43,678	51,886	49,397	80,723	142,867	---	19,778
- Construction	392,314	774,933	191,060	907,468	1,633,235	4,388,779	1,231,180
- Other Capital Outlay	123,058	3,177	125,003	125,997	13,678	363,971	132,434
Sanitation - Refuse Collection & Disposal	135,393	---	---	---	---	---	---
- Other Sanitation	27,268	1,608	---	22,055	---	---	---
- Capital Outlay	3,775	---	---	366	---	---	---
Health - Current Expenditures	---	---	3,986	---	498,418	---	9,640
- Capital Outlay	---	---	---	---	1,228	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	158,663	---	---	---	174,952	104,883
- Capital Outlay	---	---	---	---	---	3,148,974	2,013
Parks & Recreation - Current Expenditures	32,772	376,936	271,658	582,600	317,543	1,043,104	177,628
- Capital Outlay	2,479	203,397	26,850	161,204	285,129	261,007	12,954
Housing & Economic Development - Current Expenditures	117,203	53,077	---	152,786	489,687	50,133	177,389
- Capital Outlay	978,574	15,001	242,038	---	808,624	---	13,937
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	55,936	61,759
- Capital Outlay	---	---	---	---	---	201,791	10,239
Transit - Current Expenditures	---	24,800	---	---	---	99,079	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	186,691	(970)	68,661	70,935	---	---	---
All Other Unallocated - Current Expenditures	260,047	107,196	39,148	119,742	---	113,916	147,141
- Capital Outlay	637,048	128,852	---	115,834	272,336	3,075	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	115,085	---
Debt Service - Principal Payments	1,325,000	135,000	985,000	981,000	2,155,000	1,452,077	697,366
Debt Service - Interest and Fiscal Charges	500,136	46,990	824,611	530,536	759,331	530,892	162,203
<i>Total Current Expenditures</i>	<i>2,340,577</i>	<i>3,641,277</i>	<i>2,402,722</i>	<i>6,796,002</i>	<i>6,548,574</i>	<i>7,715,550</i>	<i>2,038,489</i>
<i>Total Capital Outlay</i>	<i>2,375,830</i>	<i>1,259,306</i>	<i>657,807</i>	<i>1,534,243</i>	<i>3,910,646</i>	<i>9,289,141</i>	<i>1,770,965</i>
<i>Total Debt Service</i>	<i>1,825,136</i>	<i>181,990</i>	<i>1,809,611</i>	<i>1,511,536</i>	<i>2,914,331</i>	<i>1,982,969</i>	<i>859,569</i>
<b>Total Expenditures</b>	<b>6,541,543</b>	<b>5,082,573</b>	<b>4,870,140</b>	<b>9,841,781</b>	<b>13,373,551</b>	<b>18,987,660</b>	<b>4,669,023</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	152,499	---
Transfers to Enterprise Funds	---	---	5,000	---	---	---	---
Transfers to Governmental Funds	650,489	427,602	926,302	490,719	2,101,346	1,005,716	653,200
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>7,192,032</b>	<b>5,510,175</b>	<b>5,801,442</b>	<b>10,332,500</b>	<b>15,474,897</b>	<b>20,145,875</b>	<b>5,322,223</b>

**TABLE 8**  
**CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
Class of City	2	2	4	
Population (1998) Estimate	26,590	38,845	10,304	3,357,626
Taxable Tax Capacity	12,128,112	35,002,712	5,022,899	2,459,733,634
1997 Net Tax Levy (Collectible in 1998)	4,109,004	6,934,045	1,571,824	605,503,939
Special Assessments Levy (Collectible in 1998)	324,302	2,411,035	129,866	110,674,222
<b>REVENUES</b>				
Property Taxes	4,152,572	8,256,559	1,382,069	687,784,701
Tax Increments	964,356	2,724,196	572,819	253,302,160
Franchise Taxes	853,987	---	---	56,197,148
Local Sales Tax	---	---	---	71,269,082
Hotel/Motel Taxes	179,217	---	---	21,855,188
Gravel and Gambling Taxes	---	9,844	9,871	1,647,913
Special Assessments	477,435	14,921,075	332,422	221,044,254
Licenses and Permits	114,796	3,845,241	82,069	99,581,182
Intergovernmental Revenues				
Federal Grants				
Community Development Block Grants	149,078	---	---	59,565,819
All Other	308,581	454,508	---	98,854,741
State Grants				
Local Government Aid	5,235,398	---	1,968,942	314,404,949
HACA/MHHC (Homestead Credit)	1,531,800	1,303,056	636,942	170,403,942
Local Performance Aid	35,273	44,404	13,799	4,199,826
Taconite Relief and Aids	---	---	---	6,018,919
PERA Aid	13,652	23,825	---	10,488,415
Highways	375,653	1,930,017	1,498,858	115,872,908
All Other	844,442	333,577	153,674	129,829,208
County Grants	245,459	59,066	16,005	14,434,860
Local Unit Grants	50,083	104,364	---	21,951,807
<b>Total Intergovernmental Revenues</b>	<b>8,789,419</b>	<b>4,252,817</b>	<b>4,288,220</b>	<b>946,025,394</b>
Departmental Fees and Service Charges				
General Government	144	596,385	214,809	35,276,205
Public Safety	42,543	664,329	14,358	31,964,875
Streets and Highways	468	841,988	23,318	19,057,456
Sanitation (Refuse Collection)	---	29,713	25,851	4,754,006
Libraries	30,916	---	---	938,879
Parks and Recreation	274,175	1,144,325	202,748	48,085,258
Airport	---	---	---	3,792,889
Transit	---	---	---	1,364,851
Cemetery	---	---	---	769,871
All Other	464,710	3,492,680	---	85,353,610
<b>Total Fees and Service Charges</b>	<b>812,956</b>	<b>6,769,420</b>	<b>481,084</b>	<b>231,357,900</b>
Fines and Forfeits	126,853	163,094	78,453	29,378,988
Interest Earnings	767,748	3,534,369	693,775	188,443,182
All Other Revenues	1,588,651	1,421,921	322,860	184,431,486
<b>Total Revenues</b>	<b>18,827,990</b>	<b>45,898,536</b>	<b>8,243,642</b>	<b>2,992,318,578</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonded Indebtedness	3,379,921	20,153,743	2,169,893	497,639,657
Other Long-term Indebtedness	---	2,490,000	---	33,780,372
Short-term Indebtedness	---	---	---	562,267
<b>Total Borrowing</b>	<b>3,379,921</b>	<b>22,643,743</b>	<b>2,169,893</b>	<b>531,982,296</b>
Other Financing Sources	---	---	---	21,086,005
Transfers from Enterprise Funds	50,000	638,037	524,008	79,497,013
Transfers from Governmental Funds	340,531	5,095,402	136,923	492,627,073
<b>Total Revenues &amp; Other Financing Sources</b>	<b>22,598,442</b>	<b>74,275,718</b>	<b>11,074,466</b>	<b>4,117,510,965</b>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,O	L,W,S,H,N,E,O	

**TABLE 9**  
**CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

<i>Name of City</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
<i>Class of City</i>	2	2	4	
<b>EXPENDITURES</b>				
General Government - Current Expenditures	1,892,970	1,943,319	820,043	269,951,161
- Capital Outlay	62,692	248,968	21,829	30,525,437
Public Safety				
Police & Ambulance - Current Expenditures	2,627,083	3,900,825	1,522,130	430,511,633
- Capital Outlay	84,491	317,645	79,059	20,101,386
Fire - Current Expenditures	1,840,079	846,196	180,370	173,621,185
- Capital Outlay	8,966	56,064	150,221	16,426,586
Other Public Safety - Current Expenditures	375,487	666,104	11,770	60,515,895
- Capital Outlay	17,276	7,397	---	9,339,338
Streets & Highways - Maintenance	1,830,379	2,561,543	782,240	222,799,201
- Lighting	204,921	463,821	217,930	23,844,278
- Construction	1,589,250	17,296,480	3,765,434	396,834,319
- Other Capital Outlay	179,410	443,557	77,222	37,476,901
Sanitation - Refuse Collection & Disposal	---	---	67,901	3,032,163
- Other Sanitation	24,000	---	8,624	8,321,681
- Capital Outlay	---	---	2,235	839,153
Health - Current Expenditures	51,887	---	---	29,190,715
- Capital Outlay	---	---	---	1,009,548
Culture and Recreation				
Libraries - Current Expenditures	671,316	---	---	53,533,718
- Capital Outlay	147,002	---	---	9,859,767
Parks & Recreation - Current Expenditures	1,794,746	2,086,535	677,933	215,228,457
- Capital Outlay	242,138	684,795	74,091	127,169,064
Housing & Economic Development - Current Expenditures	1,017,373	656,817	114,161	162,044,491
- Capital Outlay	378,643	---	169	235,463,756
Conservation of Natural Resources - Current Expenditures	---	---	---	1,946,781
- Capital Outlay	---	---	---	3,230,198
Airport - Current Expenditures	---	---	---	5,765,871
- Capital Outlay	---	---	---	15,816,902
Transit - Current Expenditures	---	---	---	10,712,813
- Capital Outlay	---	---	---	954,950
Unallocated Insurance	---	---	---	7,930,394
All Other Unallocated - Current Expenditures	489,254	36,178	265,812	41,431,609
- Capital Outlay	---	---	69,639	31,783,709
Capital Outlay for Enterprise Funds	---	41,050	---	82,234,660
Debt Service - Principal Payments	2,578,000	17,475,037	405,000	465,101,388
Debt Service - Interest and Fiscal Charges	430,072	4,019,649	280,440	196,860,309
<i>Total Current Expenditures</i>	12,819,495	13,161,338	4,668,914	1,720,382,046
<i>Total Capital Outlay</i>	2,709,868	19,095,956	4,239,899	1,019,065,674
<i>Total Debt Service</i>	3,008,072	21,494,686	685,440	661,961,697
<b>Total Expenditures</b>	<b>18,537,435</b>	<b>53,751,980</b>	<b>9,594,253</b>	<b>3,401,409,417</b>
<b>Other Financing Uses</b>				
Debt Redemption - Refunded Bonds	---	---	---	88,378,802
Other Financing Uses	---	---	---	10,234,702
Transfers to Enterprise Funds	858,421	2,769,812	---	52,853,768
Transfers to Governmental Funds	340,531	5,095,402	136,923	492,627,073
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>19,736,387</b>	<b>61,617,194</b>	<b>9,731,176</b>	<b>4,045,503,762</b>



*ANALYSIS OF*  
**PUBLIC SERVICE ENTERPRISES**

**TABLE 10**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense							Borrowing	Interest Payments	Principal Payments
ALBERT LEA	17,953	845,706	811,709	33,997	63,674	---	97,671	---	---	---	---	12,771	---	---	
ALEXANDRIA	8,599	784,904	720,568	64,336	39,955	79,664	24,627	---	---	---	---	97,222	---	---	
ANDOVER	23,213	928,581	742,153	186,428	82,219	---	268,647	---	---	---	321,000	80,738	---	---	
ANOKA	17,964	1,179,622	879,984	299,638	101,104	23,036	377,706	---	---	---	90,000	134,776	---	---	
APPLE VALLEY [3]	43,468	6,785,855	4,608,672	2,177,183	286,097	65,615	2,397,665	---	---	---	1,285,638	171,953	---	---	
ARDEN HILLS	9,737	1,043,989	901,872	142,117	53,952	---	196,069	---	---	---	74,122	641	---	---	
AUSTIN	22,028	1,464,116	1,432,280	31,836	159,357	89	191,104	---	---	---	---	487,215	---	---	
BAXTER [3]	5,189	485,120	641,494	(156,374)	86,236	25,969	(96,107)	---	---	---	71,220	2,182,045	1,713,743	25,969	---
BAYPORT	3,095	230,597	163,803	66,794	28,432	---	95,226	---	---	---	5,000	2,971	---	---	---
BELLE PLAINE	3,481	345,255	200,292	144,963	39,588	31,243	153,308	20,142	---	---	16,900	114,778	---	31,243	50,000
BEMIDJI	12,090	617,670	725,693	(108,023)	154,844	8,250	38,571	---	---	---	27,180	98,510	1,361,429	8,250	35,000
BENSON	3,316	282,933	214,825	68,108	28,150	10,150	86,108	---	---	---	28,781	296,733	704,671	10,150	17,435
BIG LAKE	4,767	266,475	196,290	70,185	86,779	13,816	143,148	320	---	---	---	84,459	---	13,816	35,000
BLAINE	44,852	2,207,493	1,561,124	646,369	193,657	61,379	778,647	---	---	---	---	1,422,992	---	61,379	365,000
BLOOMINGTON	87,476	7,873,047	7,351,903	521,144	1,317,058	---	1,838,202	---	---	---	333,697	109,484	---	---	16,116
BLUE EARTH	3,677	330,045	268,475	61,570	---	---	61,570	---	---	---	---	30,075	---	29,363	80,000
BRAINERD	13,183	1,065,015	1,158,104	(93,089)	62,053	---	(31,036)	---	---	---	136,710	211,971	---	---	---
BRECKENRIDGE	3,693	557,929	482,099	75,830	7,791	7,731	75,890	---	---	---	(27,105)	---	---	7,731	14,439
BROOKLYN CENTER	28,535	1,179,383	1,075,050	104,333	239,788	---	344,121	---	---	---	---	1,211,962	---	---	---
BROOKLYN PARK	63,940	3,927,917	3,450,459	477,458	219,433	409,625	287,266	---	---	---	---	3,259,211	---	397,363	250,000
BUFFALO	9,675	1,106,773	492,683	614,090	110,569	161,595	563,064	79,418	---	20,664	---	359,432	3,187,221	161,595	694,390
BURNSVILLE	58,705	3,598,909	2,766,803	832,106	133,396	---	965,502	---	---	---	338,234	---	---	---	---
CALEDONIA	3,011	165,139	102,538	62,601	15,584	16,055	62,130	---	---	---	48,550	13,513	---	16,055	45,000
CAMBRIDGE	5,334	508,856	391,126	117,730	34,106	31,458	120,378	---	---	---	17,000	14,208	---	31,458	---
CANNON FALLS	3,723	187,938	241,936	(53,998)	25,316	---	(28,682)	---	---	---	---	---	---	---	---
CHAMPLIN	20,385	1,533,389	680,770	852,619	307,729	277,651	882,697	---	---	---	52,878	4,188,882	---	277,651	300,000
CHANHASSEN [3]	17,381	2,617,134	3,133,187	(516,053)	111,932	1,582	(405,703)	---	---	---	---	(18,381)	105,612	---	---
CHASKA	15,361	671,827	657,771	14,056	7,319	47,214	(25,839)	---	---	---	(175,821)	200,580	---	47,214	175,000
CHISHOLM	5,118	361,922	382,889	(20,967)	13,799	---	(7,168)	---	---	---	---	1,279	---	---	---
CIRCLE PINES	4,772	332,779	244,638	88,141	45,717	---	133,858	---	---	---	89,500	18,289	---	---	---
CLOQUET	11,154	2,220,156	2,220,563	(407)	196,622	---	196,215	---	---	---	198,659	154,123	---	---	---
COLUMBIA HEIGHTS	18,699	1,290,981	1,214,816	76,165	63,121	6,554	132,732	---	---	---	134,675	112,519	---	---	---
COON RAPIDS	61,904	3,211,402	2,315,000	896,402	674,970	636,908	934,464	---	---	---	---	31,926	754,680	596,187	385,000
COTTAGE GROVE	30,630	1,355,425	1,014,111	341,314	85,685	121,729	305,270	---	---	---	(80,900)	686,777	---	129,201	152,440
CROOKSTON	8,137	1,226,217	814,959	411,258	281,249	153,429	539,078	94,066	---	43,592	208,402	1,189,082	1,484,568	153,429	198,000
CRYSTAL	23,677	1,493,203	1,213,302	279,901	78,063	---	357,964	---	---	---	---	5,767	---	---	---
DEEPHAVEN	3,706	30,938	36,636	(5,698)	3,876	---	(1,822)	---	---	---	---	---	---	---	---
DELANO	3,377	198,032	163,550	34,482	47,615	5,286	76,811	---	---	---	4,606	20,093	---	5,286	12,211
DETROIT LAKES	7,368	550,493	491,806	58,687	15,999	25,479	49,207	---	---	---	---	20,247	---	25,479	86,250
DILWORTH	3,015	132,895	182,530	(49,635)	136,399	16,989	69,775	59,693	---	21,159	7,795	30,634	---	16,989	57,000
DULUTH	85,249	8,052,976	7,165,439	887,537	229,028	361,190	755,375	---	---	---	256,521	1,286,561	1,955,000	321,936	585,000
EAGAN	60,073	3,625,559	2,885,829	739,730	2,226,635	1,160,937	1,805,428	---	---	1,463	57,742	4,133,459	---	1,157,692	800,000
EAST GRAND FORKS	8,044	1,313,802	1,475,754	(161,952)	12,554	---	(149,398)	---	---	---	(492,135)	497,883	---	---	---
EDEN PRAIRIE	50,681	3,147,692	3,533,901	(386,209)	118,315	---	(267,894)	---	---	---	50,000	125,808	---	---	---
EDINA [3] [27]	47,235	8,108,612	7,225,108	883,504	---	27,822	855,682	---	---	---	---	1,007,928	---	22,184	400,000
ELK RIVER	15,714	610,491	403,996	206,495	516,956	117,631	605,820	---	---	---	124,210	300,902	820,000	113,026	145,000
ELY	3,883	287,358	280,697	6,661	16,342	7,291	15,712	---	---	---	---	---	---	7,291	51,029
EVELETH	3,964	329,492	380,415	(50,923)	34,461	43,527	(59,989)	---	---	---	---	86,294	---	---	---
FAIRMONT	11,316	1,143,099	1,009,267	133,832	14,688	166	148,354	---	---	---	125,998	166,166	---	---	---
FARIBAULT	19,177	1,313,866	715,711	598,155	94,967	48,722	644,400	---	---	---	216,007	156,523	---	46,821	95,000
FARMINGTON	10,563	777,705	400,181	377,524	267,471	632	644,363	---	---	---	21,500	1,283,226	---	---	155,000
FERGUS FALLS	13,224	1,064,400	980,649	83,751	193,072	---	276,823	---	---	---	156,182	360,109	---	---	---
FOREST LAKE [3]	6,808	1,461,596	1,309,850	151,746	157,280	36,571	272,455	---	---	---	(57,324)	538,365	---	36,571	150,000
FRIDLEY [3]	28,626	6,520,948	5,469,928	1,051,020	541,699	306,481	1,286,238	---	---	---	1,500	780,217	117,192	306,481	260,000
GLENCOE	5,306	551,676	374,768	176,908	32,735	69,497	140,146	---	---	---	111,521	399,527	---	69,497	110,000
GLENWOOD	2,655	221,743	134,470	87,273	6,051	8,872	84,452	---	---	---	34,874	79,219	---	8,872	7,000
GOLDEN VALLEY [3]	21,001	3,960,268	3,995,103	(34,835)	392,377	---	357,542	---	---	---	---	770,289	---	---	---
GOODVIEW	3,385	160,090	231,102	(71,012)	14,784	---	(56,228)	---	---	---	---	320,880	---	---	---

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



**TABLE 10.**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GRAND RAPIDS	8,495	1,225,113	890,479	334,634	21,471	80,934	275,171	--	--	--	(52,761)	41,269	--	75,756	219,375
GRANITE FALLS	3,098	417,237	353,971	63,266	13,849	32,383	44,732	--	--	--	(13,068)	18,705	--	32,383	106,950
HASTINGS	17,626	1,059,504	1,137,746	(78,242)	165,555	63,710	23,603	--	--	--	377,814	795,219	--	63,710	95,000
HERMANTOWN	7,211	451,136	466,621	(15,485)	118,984	20,949	82,550	--	--	--	--	7,537	--	--	--
HIBBING	17,720	1,436,613	1,304,352	132,261	--	--	132,261	--	--	--	--	183,846	--	--	--
HOPKINS	16,887	823,580	840,405	(16,825)	21,582	--	4,757	--	--	--	6,961	376,143	--	--	--
HUGO [3]	5,867	331,565	295,709	35,856	114,272	41,815	108,313	--	--	--	--	--	--	39,002	110,000
HUTCHINSON	12,989	1,049,682	646,720	402,962	240,349	46,777	596,534	--	--	--	97,500	71,608	--	46,274	185,000
INTERNATIONAL FALLS [3]	7,704	1,750,781	1,528,682	222,099	64,036	--	286,135	--	--	--	358,893	--	--	--	--
INVER GROVE HEIGHTS	29,151	1,767,694	1,168,197	599,497	100,754	125,405	574,846	--	--	--	113,033	7,644	--	125,405	2,515,000
JACKSON	3,534	367,604	340,998	26,606	31,970	15,793	42,783	--	--	--	25,000	51,477	--	15,793	70,000
JORDAN	3,359	400,629	217,778	182,851	15,530	--	198,381	--	--	--	196,515	12,074	--	--	--
KASSON	4,278	238,609	213,792	24,817	4,840	32,199	(2,542)	--	--	--	--	19,700	--	32,199	23,814
LA CRESCENT	4,733	306,423	288,418	18,005	25,491	18,005	(28,049)	780	1,121	51,600	34,485	--	--	54,878	50,000
LAKE CITY	4,602	350,774	267,507	83,267	17,157	18,237	82,187	--	--	--	--	32,806	--	--	--
LAKE ELMO	6,493	98,849	112,355	(13,506)	10,000	2,349	(5,855)	--	--	--	--	--	--	--	--
LAKEVILLE	38,506	1,434,392	2,131,124	(696,732)	129,689	--	(567,043)	--	--	--	49,598	46,586	--	--	--
LE SUEUR	3,860	415,133	352,922	62,211	33,681	154,439	(58,547)	--	--	--	--	74,335	--	154,439	100,000
LINO LAKES	15,053	586,306	407,477	178,829	11,699	225,182	(34,654)	--	--	--	90,000	49,740	--	225,182	140,000
LITCHFIELD	6,276	481,998	424,902	57,096	22,321	--	79,417	--	--	--	130,000	--	--	--	--
LITTLE CANADA	9,626	902,544	943,391	(40,847)	19,916	--	(20,931)	--	--	--	130,300	9,380	--	--	--
LITTLE FALLS	7,660	884,351	678,342	206,009	250,935	--	456,944	--	--	--	565,320	1,228,396	--	--	--
LONG PRAIRIE	2,840	242,125	196,082	46,043	10,829	39,606	17,266	--	--	--	3,000	--	--	39,606	25,000
LUVERNE	4,561	768,418	533,939	234,479	72,794	3,850	303,423	--	--	--	43,350	67,970	--	3,866	20,000
MAHTOMEDI	7,282	482,404	385,540	96,864	54,616	36,702	114,778	--	--	--	38,628	37,365	--	36,702	650,000
MANKATO	32,062	3,181,703	2,850,532	331,171	107,256	33,830	404,597	--	--	--	447,672	2,588,597	--	--	--
MAPLE GROVE	47,164	2,703,242	2,175,591	527,651	1,271,306	174,422	1,624,535	--	--	--	137,000	39,799	--	174,422	270,000
MAPLEWOOD	35,355	252,781	55,495	197,286	97,365	2,473,177	(2,178,526)	--	--	--	107,190	--	--	--	--
MARSHALL	12,686	3,562,448	1,952,386	1,610,062	689,206	726,571	1,572,697	--	--	--	--	46,576	5,900,000	706,985	61,950
MEDINA	3,756	153,163	140,199	12,964	62,660	--	75,624	--	--	--	--	--	--	--	--
MELROSE	2,781	480,762	214,785	265,977	94,235	72,474	287,738	--	--	--	170,795	574,887	1,862,668	72,474	82,410
MINNEAPOLIS	360,591	44,117,000	35,413,000	8,704,000	748,000	3,092,000	6,360,000	--	25,000	2,304,000	11,345,000	11,345,000	24,515,000	2,407,000	2,210,000
MINNETONKA [3]	52,691	7,149,235	8,496,797	(1,347,562)	427,443	--	(920,119)	--	--	--	290,000	1,004,324	--	--	--
MINNETRISTA	4,106	92,962	145,262	(52,300)	133	--	(52,167)	--	--	--	--	--	--	--	--
MONTEVIDEO [3]	5,377	1,249,949	849,325	400,624	160,677	362,256	199,045	--	--	--	18,675	145,413	228,760	355,340	248,600
MONTICELLO	7,079	350,981	486,205	(135,224)	19,642	--	(115,582)	--	--	--	--	2,482	--	--	--
MOORHEAD	33,928	3,777,735	2,429,534	1,348,201	311,148	1,131,531	527,818	--	--	--	196,800	436,219	12,652,371	1,131,531	963,167
MORA	3,105	347,006	272,296	74,710	22,971	12,483	85,198	--	--	--	--	51,288	--	12,483	27,000
MORRIS [3]	5,686	915,642	711,224	204,418	59,903	69,712	194,609	--	--	--	28,400	45,931	--	69,712	183,599
MOUND	9,778	491,127	359,407	131,720	39,301	27,839	143,182	--	--	--	17,000	38,361	--	27,839	53,750
MOUNDS VIEW	12,859	818,828	701,243	117,585	242,256	287,352	72,489	--	--	--	30,000	23,897	--	287,352	95,000
MOUNTAIN IRON	3,328	161,616	156,054	5,562	--	--	5,562	--	--	--	--	23,231	--	--	--
NEW BRIGHTON	22,854	989,508	1,005,192	(15,684)	243,528	22,115	205,729	816	1,000	92,534	--	--	--	20,384	196,500
NEW HOPE [3]	21,610	3,070,330	2,914,719	155,611	47,954	--	203,565	--	--	--	103,508	35,532	--	--	--
NEW PRAGUE	4,240	394,510	314,938	79,572	3,913	42,642	40,843	--	--	--	27,517	9,274	--	42,023	30,000
NEW ULM	14,010	2,108,945	1,661,577	447,368	50,151	364,484	133,035	--	1,938	28,765	518,097	--	--	358,944	350,000
NEWPORT	3,719	121,651	164,284	(42,633)	5,364	--	(37,269)	--	--	--	--	--	--	--	--
NORTH BRANCH	6,344	352,993	144,554	208,439	14,215	67,999	154,655	--	--	--	--	--	--	67,999	65,000
NORTH MANKATO	11,764	837,413	598,793	238,620	42,757	30,413	250,964	--	--	--	193,800	77,306	--	30,413	85,000
NORTH ST. PAUL	12,801	719,676	598,653	121,023	15,663	--	136,686	--	--	--	--	110,806	--	--	--
NORTHFIELD	16,206	827,282	624,236	203,046	102,663	12,401	293,308	--	--	--	--	629,573	--	--	--
NORWOOD-YOUNG AMERICA	3,002	272,424	176,632	95,792	33,642	51,634	77,800	--	--	--	--	--	--	51,634	79,000
OAK PARK HEIGHTS	3,986	214,156	257,620	(43,464)	16,045	--	(27,419)	--	--	--	57,876	3,608	--	--	--
OAKDALE	26,061	1,299,305	1,503,175	(203,870)	70,414	7,037	(140,493)	--	--	--	154,966	2,679	--	--	--
OLIVIA	2,621	337,012	241,585	95,427	70,583	124,838	41,172	22,769	--	--	--	27,282	--	124,838	60,000
ORONO	7,702	261,436	222,742	38,694	541,293	22,706	557,281	105,394	--	--	--	242,772	--	22,706	118,886
OSSEO	2,646	100,648	123,012	(22,364)	53,595	--	31,231	--	--	--	3,000	2,585	--	--	--
OTSEGO	6,570	2,770	10,692	(7,922)	30,058	9,143	12,993	28,911	--	--	--	--	--	9,143	19,000

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

**TABLE 10**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF WATER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
OWATONNA	21,186	1,871,733	1,359,564	512,169	213,946	251,470	474,645	---	---	---	---	818,316	---	251,470	55,885
PARK RAPIDS	3,035	214,370	209,708	4,662	4,837	1,186	8,313	---	---	---	12,500	202,188	103,597	---	---
PINE CITY	2,805	159,432	131,578	27,854	14,927	4,260	38,521	9	---	---	---	3,411	---	4,260	25,000
PIPESTONE	4,552	334,806	247,462	87,344	18,505	27,840	78,009	---	---	---	65,350	13,977	---	27,840	2,100
PLAINVIEW	2,972	210,134	109,545	100,589	20,756	31,171	90,174	---	---	---	---	206,706	---	31,171	35,000
PLYMOUTH	62,979	3,184,092	3,111,945	72,147	601,924	87,584	586,487	---	---	---	55,211	3,455	---	87,584	810,000
PRINCETON	3,978	344,453	201,795	142,658	28,080	137,069	33,669	---	---	---	---	195,167	568,639	43,296	290,000
PRIOR LAKE	14,687	726,091	617,234	108,857	77,382	---	186,239	---	---	---	211,060	---	---	---	---
PROCTOR	3,007	349,181	317,667	31,514	39,640	738	70,416	---	---	123	---	585	---	---	---
RAMSEY	18,079	490,532	376,154	114,378	174,027	---	288,405	---	---	---	560,210	---	---	---	---
RED WING	15,854	1,136,073	987,404	148,669	59,114	28,550	179,233	---	---	---	131,410	92,227	---	---	---
REDWOOD FALLS	5,226	477,556	340,481	137,075	212,680	67,288	282,467	117,315	---	46,491	1,383,576	---	---	67,288	105,000
RICHFIELD [3]	34,261	4,510,014	4,482,315	27,699	139,369	---	167,068	---	---	---	---	52,131	---	---	---
ROBBINSDALE	14,149	860,308	603,294	257,014	25,079	16,455	265,638	---	---	---	---	72,363	---	16,455	---
ROCHESTER	80,186	4,327,175	3,747,805	579,370	136,763	---	716,133	---	---	---	---	1,182,969	---	---	---
ROCKFORD	3,325	318,050	144,380	173,670	33,566	19,635	187,601	---	---	---	---	9,326	---	19,635	95,230
ROSEMOUNT	13,146	579,507	691,907	(112,400)	485,636	61,966	311,270	---	---	---	(22,791)	195,048	---	60,966	155,000
ROSEVILLE	34,306	3,963,206	3,673,791	289,415	---	---	289,415	---	---	---	---	92,398	---	---	---
SARTELL [3]	8,551	816,325	854,799	(38,474)	51,172	---	12,698	---	---	---	35,000	1,480,445	---	---	---
SAUK CENTRE	3,849	391,368	268,787	122,581	605,969	---	728,550	---	587,683	---	---	1,217,060	---	---	---
SAUK RAPIDS	9,590	484,058	371,256	112,802	40,695	28,883	124,614	---	---	---	---	107,227	---	28,721	55,000
SAVAGE [3]	17,040	3,794,899	3,011,787	783,112	1,221,448	83,505	1,921,055	---	---	817,500	151,200	935,715	---	82,055	240,000
SHAKOPEE	16,043	1,738,518	785,592	952,926	393,013	85,069	1,260,870	---	---	---	221,852	1,135,629	---	85,069	40,000
SHOREVIEW	26,427	1,354,949	1,126,775	228,174	237,604	109,895	355,883	---	---	---	179,761	273,950	---	103,934	304,780
SHREWOOD	7,008	311,925	305,310	6,615	152,291	125,092	33,814	---	---	---	---	49,142	---	125,085	185,000
SLEEPY EYE	3,730	282,070	282,455	(385)	9,739	23,368	(14,014)	---	---	---	---	---	---	21,169	37,500
SOUTH ST. PAUL	20,268	857,972	657,643	200,329	9,554	10,610	199,273	---	---	---	---	203,049	---	10,610	40,000
SPRING LAKE PARK	7,113	384,763	289,423	95,340	67,593	1,790	161,143	---	---	---	---	119,566	---	1,790	---
STAPLES	2,972	156,174	153,600	2,574	28,267	---	30,841	---	---	---	---	304	---	---	---
STEWARTVILLE	5,222	300,733	272,408	28,325	33,380	27,298	34,407	---	---	---	---	35,809	---	27,298	40,000
STILLWATER	16,133	804,729	744,505	60,224	119,249	---	179,473	---	---	---	---	64,724	---	---	---
ST. ANTHONY	8,419	410,977	507,855	(96,878)	451,298	---	354,420	---	110,666	---	---	220,990	---	---	---
ST. CHARLES	3,094	242,304	188,577	53,727	21,157	---	74,884	---	---	---	21,244	42,692	---	---	---
ST. CLOUD	59,584	6,323,662	4,290,821	2,032,841	506,064	2,449,888	89,017	---	---	31,250	(96,000)	47,465	20,955,000	2,445,941	898,800
ST. JAMES	4,403	552,593	406,642	145,951	20,520	29,672	136,799	---	---	---	---	2,823	---	29,672	145,000
ST. JOSEPH	4,580	167,585	150,566	17,019	23,250	---	40,269	---	---	---	---	45,000	---	---	---
ST. LOUIS PARK	44,244	2,429,708	2,906,198	(476,490)	454,223	8,436	(30,703)	---	---	---	119,119	334,293	---	---	25,238
ST. MICHAEL [7]	7,643	1,090	---	1,090	285,696	---	286,786	---	---	---	---	---	---	---	---
ST. PAUL	268,667	30,434,360	25,845,542	4,588,818	1,506,078	1,122,552	4,972,344	---	---	---	21,935	18,153,674	---	781,727	2,660,770
ST. PAUL PARK	5,046	275,034	270,982	4,052	3,578	40,177	(32,547)	---	---	---	---	---	---	40,177	45,000
ST. PETER	9,797	1,161,026	627,384	533,642	388,385	162,173	759,854	---	---	388,385	182,026	482,296	---	177,475	1,581,437
THIEF RIVER FALLS	8,334	1,298,088	1,301,718	(3,630)	66,701	287,929	(224,858)	---	---	---	(857)	144,461	---	287,929	92,000
TWO HARBORS	3,542	559,568	490,413	69,155	166,061	---	235,216	---	---	147,765	---	339,344	---	---	---
VADNAIS HEIGHTS	13,284	603,540	506,991	96,549	184,810	---	281,359	---	---	---	---	32,500	---	---	---
VIRGINIA	9,100	1,146,209	864,605	281,604	---	---	281,604	---	---	---	---	233,217	---	---	---
WACONIA	5,309	596,973	496,539	100,434	31,852	163,164	(30,878)	---	---	---	(300,000)	---	---	163,164	155,000
WADENA	4,284	346,904	201,508	145,396	26,905	---	172,301	---	---	---	---	39,332	---	---	---
WAITE PARK	6,190	468,276	417,328	50,948	43,925	---	94,873	---	---	---	---	10,720	---	---	---
WASECA	8,816	942,350	633,040	309,310	66,470	44,371	331,409	---	---	---	35,000	123,216	---	43,187	85,000
WAYZATA	4,128	501,315	417,363	83,952	71,600	---	155,552	---	---	---	60,519	6,957	---	---	---
WHITE BEAR LAKE	26,485	1,048,594	889,751	158,843	34,395	---	193,238	---	---	---	---	149,000	---	---	---
WILLMAR	18,889	1,350,864	1,237,418	113,446	80,273	47,222	146,497	---	---	---	115,680	---	---	---	---
WINDOW	4,600	483,389	445,272	38,117	5,064	138,883	(95,702)	---	---	---	---	741,631	---	138,883	21,500
WINONA	26,590	1,824,658	1,577,483	247,175	71,938	125,812	193,301	---	---	---	---	237,197	227,758	121,448	499,167
WOODBURY	38,845	1,703,782	1,855,688	(151,906)	97,447	148,801	(203,260)	---	---	---	(523,000)	747,099	---	148,801	250,000
WORTHINGTON	10,304	1,557,109	1,070,961	486,148	306,011	295,414	496,745	---	---	---	---	240,347	---	291,564	115,000
<b>TOTAL</b>	<b>3,266,027</b>	<b>290,002,290</b>	<b>246,498,833</b>	<b>43,503,457</b>	<b>27,946,214</b>	<b>20,953,985</b>	<b>50,495,686</b>	<b>505,268</b>	<b>722,714</b>	<b>1,547,451</b>	<b>13,315,554</b>	<b>81,629,973</b>	<b>79,112,297</b>	<b>16,948,807</b>	<b>24,557,118</b>

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
ALBERT LEA	17,953	2,587,164	2,608,297	(21,133)	502,662	189,085	292,444	---	---	---	---	96,348	---	173,292	85,000
ANDOVER	23,213	928,130	1,035,757	(107,627)	57,078	---	(50,549)	---	---	---	45,218	39,763	---	---	---
ANOKA	17,964	1,971,304	1,664,088	307,216	240,989	132,610	415,595	---	---	---	141,000	117,753	---	16,610	107,500
APPLE VALLEY [3]	43,468	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS	9,737	1,091,586	1,005,858	85,728	69,218	---	154,946	---	---	---	---	---	---	---	---
AUSTIN	22,028	2,982,625	2,513,349	469,276	522,574	349,513	642,337	---	---	---	---	6,629,923	3,835,000	349,513	130,000
BAXTER [3]	5,189	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT	3,095	423,652	336,406	87,246	17,866	---	105,112	---	---	---	5,000	1,298	---	---	---
BELLE PLAINE	3,481	332,275	153,719	178,556	71,207	26,371	223,392	---	---	---	81,178	73,894	---	26,371	20,000
BEMIDJI	12,090	1,251,654	1,377,867	(126,213)	201,767	10,762	64,792	---	---	---	67,080	289,182	---	10,762	160,000
BENSON	3,316	441,004	364,765	76,239	12,998	20,094	69,143	---	---	---	19,338	136,523	---	20,094	37,565
BIG LAKE	4,767	313,651	319,939	(6,288)	87,290	75,068	5,934	16,555	---	---	---	2,112,940	3,500,000	75,068	20,000
BLAINE	44,852	3,601,698	2,847,713	753,985	315,967	---	1,069,952	---	---	---	---	2,087,876	---	---	---
BLOOMINGTON	87,476	7,580,786	7,146,727	434,059	244,502	---	678,561	---	---	---	180,000	71,638	---	---	---
BLUE EARTH	3,677	463,407	371,034	92,373	45,136	70,447	67,062	---	---	---	---	37,975	---	68,212	75,000
BRAINERD	13,183	827,103	1,025,112	(198,009)	108,083	---	(89,926)	---	---	---	36,000	244,994	---	---	---
BRECKENRIDGE	3,693	132,913	114,759	18,154	---	---	21,871	---	---	---	(49,529)	8,017	---	---	---
BROOKLYN CENTER	28,535	2,289,620	2,032,482	257,138	93,168	---	350,306	---	---	---	---	546,448	---	---	---
BROOKLYN PARK	63,940	5,048,126	4,139,104	909,022	293,665	---	1,202,687	---	---	---	1,277,223	177,606	---	---	---
BUFFALO	9,675	2,148,052	838,540	1,309,512	10,487	866,828	453,171	---	---	---	---	2,676,302	4,477,222	866,828	710,900
BURNSVILLE	58,705	4,686,226	4,019,695	666,531	169,939	---	836,470	---	---	---	225,489	---	---	---	---
CALEDONIA	3,011	234,183	215,057	19,126	---	18,654	2,598	---	---	---	20,600	24,108	---	18,654	23,289
CAMBRIDGE	5,334	1,432,711	916,107	516,604	255,844	275,475	496,973	---	---	---	256,000	219,964	---	630,500	144,792
CANNON FALLS	3,723	323,588	360,626	(37,038)	23,983	---	(13,055)	---	---	---	---	---	---	---	---
CHAMPLIN	20,385	1,336,745	1,211,030	125,715	182,295	---	308,010	---	---	---	61,857	127,682	---	---	---
CHANHASSEN [3]	17,381	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	15,361	1,399,804	1,455,499	(55,695)	315,454	19,627	240,132	---	---	---	2,900	50,214	---	19,627	205,000
CHISHOLM	5,118	550,143	507,077	43,066	3,474	73,076	(26,536)	---	---	---	---	369,705	---	73,076	80,577
CIRCLE PINES	4,772	280,612	334,182	(53,570)	32,018	---	(21,552)	---	---	---	---	1,797	---	---	---
CLOQUET	11,154	1,174,607	853,672	320,935	134,391	---	455,326	10,392	3,553	277,059	204,061	---	---	---	---
COLUMBIA HEIGHTS	18,699	1,113,112	1,161,754	(48,642)	210,556	128,576	33,338	---	---	---	87,781	122,336	---	---	---
COON RAPIDS	61,904	3,921,763	3,824,705	97,058	120,165	---	217,223	---	---	---	---	2,461	---	---	---
COTTAGE GROVE	30,630	1,477,524	1,359,675	117,849	93,631	45,769	165,711	---	---	---	10,000	---	---	47,575	102,560
CROOKSTON	8,137	362,144	227,602	134,542	9,378	51,545	92,375	---	---	---	---	---	---	51,545	35,000
CRYSTAL	23,677	1,744,910	1,615,039	129,871	119,220	---	249,091	---	---	---	---	19,376	---	---	---
DAYTON [*]	5,144	12,582	10,622	1,960	220	---	2,180	---	---	---	6,200	---	---	---	---
DEEPHAVEN	3,706	292,536	419,179	(126,643)	22,293	---	(104,350)	---	---	---	---	25,807	---	---	---
DELANO	3,377	675,113	473,411	201,702	81,841	145,055	138,488	---	---	---	10,708	909,158	---	143,664	191,256
DETROIT LAKES	7,368	1,012,632	1,066,706	(54,074)	96,440	105,141	(62,775)	---	---	---	---	120,597	---	105,141	144,037
DILWORTH	3,015	248,849	270,639	(21,790)	6,470	---	(15,320)	---	---	---	7,794	5,765	---	---	---
DULUTH	85,249	14,044,847	14,776,130	(731,283)	141,858	268,102	(857,527)	---	---	---	149,244	848,085	1,610,000	243,785	810,000
EAGAN	60,073	4,565,201	4,413,863	151,338	994,518	---	1,145,856	---	1,464	10,627	1,902	---	---	---	---
EAST GRAND FORKS	8,044	342,345	628,955	(286,610)	---	7,387	(293,997)	151,663	---	---	---	626,027	---	7,387	---
EDEN PRAIRIE	50,681	3,125,609	3,254,874	(129,265)	2,661	---	(126,604)	---	---	---	---	173,837	---	---	---
EDINA [3]	47,235	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER	15,714	730,294	702,774	27,520	521,586	199,971	349,135	---	---	---	8,000	41,875	---	196,956	150,000
ELY	3,883	392,662	296,000	96,662	52,590	---	149,252	---	---	---	---	107,296	---	---	---
EVELETH [23] [24]	3,964	301,389	227,855	73,534	---	---	73,534	---	---	---	---	---	---	---	---
FAIRMONT	11,316	1,184,582	807,047	377,535	14,688	166	392,057	---	---	---	63,419	471,612	---	---	---
FALCON HEIGHTS	5,386	593,412	354,996	238,416	73,205	---	311,621	---	---	---	---	---	---	---	---
FARIBAULT	19,177	2,500,268	1,374,854	1,125,414	221,464	329,104	1,017,774	---	---	---	59,424	6,701,450	7,325,000	289,909	55,000
FARMINGTON	10,563	1,084,220	940,081	144,139	111,430	50,050	205,519	---	---	---	51,055	1,652,356	2,670,000	40,050	---
FERGUS FALLS	13,224	1,664,754	1,667,708	(2,954)	252,176	178,403	70,819	---	---	---	121,518	250,808	---	178,403	229,489
FOREST LAKE [3]	6,808	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FRIDLEY [3]	28,626	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLENCOE	5,306	774,579	563,328	211,251	24,108	177,638	57,721	---	---	---	118,276	695,972	---	177,638	100,000

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
GLENWOOD	2,655	340,601	487,881	(147,280)	87,345	58,299	(118,234)	---	---	---	22,743	136,912	---	58,299	110,000
GOLDEN VALLEY [3]	21,001	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOODVIEW	3,385	352,242	272,925	79,317	30,737	---	110,054	---	---	---	30,713	15,751	---	---	---
GRAND RAPIDS	8,495	5,958,136	6,106,358	(148,222)	31,179	23,172	(140,215)	---	---	---	---	388,024	---	19,946	385,000
GRANITE FALLS	3,098	277,966	276,559	1,407	9,693	23,308	(12,208)	---	---	---	4,374	123,716	---	23,308	63,847
HASTINGS	17,626	1,118,167	1,172,840	(54,673)	111,010	---	56,337	---	---	---	241,782	---	---	---	---
HERMANTOWN	7,211	216,272	287,971	(71,699)	59,334	---	(12,365)	---	---	---	---	284,994	---	---	---
HIBBING	17,720	1,488,822	1,304,659	184,163	18,882	85,750	117,295	---	---	---	---	729,931	---	82,863	200,000
HOPKINS	16,887	1,531,411	1,301,146	230,265	53,025	---	283,290	---	---	---	604,395	22,348	---	---	---
HUGO [3]	5,867	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON	12,989	1,990,440	1,544,033	446,407	251,628	131,698	566,337	---	---	---	97,500	141,364	---	121,932	485,000
INDEPENDENCE	3,231	55,110	158,608	(103,498)	7,303	---	(96,195)	---	---	---	---	---	---	---	---
INTERNATIONAL FALLS [3]	7,704	---	---	---	---	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS	29,151	1,434,564	1,790,103	(355,539)	49,034	---	(306,505)	---	---	---	(100,000)	113,201	---	---	---
JACKSON	3,534	253,781	213,342	40,439	16,296	44,391	12,344	---	---	---	40,206	70,370	---	44,390	25,000
JORDAN	3,359	266,434	167,984	98,450	17,530	20,571	95,409	---	---	---	87,840	18,451	---	20,571	30,000
KASSON	4,278	305,130	367,350	(62,220)	58,107	89,232	(93,345)	---	---	---	---	27,182	---	89,832	30,000
LA CRESCENT	4,733	337,653	301,824	35,829	65,594	---	101,423	---	---	1,121	119,033	---	---	---	---
LAKE CITY	4,602	620,592	418,568	202,024	27,477	113,843	115,658	---	---	---	(75,000)	74,390	---	95,843	110,161
LAKE ELMO	6,493	24,435	32,905	(8,470)	---	258	(8,728)	---	---	---	---	---	---	---	---
LAKEVILLE	38,506	2,418,277	2,803,009	(384,732)	45,598	---	(339,134)	---	---	---	---	40,973	25,085	---	---
LAUDERDALE [*]	2,728	204,934	219,190	(14,256)	4,712	---	(9,544)	---	---	---	---	10,000	---	---	---
LE SUEUR	3,860	494,321	511,861	(17,540)	40,861	38,100	(14,779)	---	---	---	---	45,600	---	38,100	190,000
LINO LAKES	15,053	719,391	857,272	(137,881)	25,177	---	(112,704)	---	---	---	---	90,000	29,193	---	---
LITCHFIELD	6,276	1,417,270	796,767	620,503	73,853	262,410	431,946	16,712	---	6,464	405,731	384,482	---	262,410	200,000
LITTLE CANADA	9,626	835,810	841,738	(5,928)	29,621	---	23,693	---	---	---	---	74,493	---	---	---
LITTLE FALLS	7,660	729,618	875,346	(145,728)	99,794	---	(45,934)	---	---	---	---	85,047	75,168	---	---
LONG PRAIRIE	2,840	345,308	302,435	42,873	75,142	---	118,015	---	---	---	---	70,000	52,078	---	---
LUVERNE	4,561	799,643	507,999	291,644	170,757	78,895	383,506	66,512	---	25,341	42,550	99,666	---	83,671	226,650
MAHTOMEDI	7,282	523,616	509,345	14,271	41,958	---	56,229	---	---	---	---	18,468	70,661	---	---
MANKATO	32,062	4,380,669	2,577,377	1,803,292	---	405,111	1,398,181	---	---	---	505,508	8,612,475	---	110,452	210,000
MAPLE GROVE	47,164	3,232,142	3,707,952	(475,810)	965,879	---	490,069	---	---	---	379,000	257,592	---	---	---
MAPLEWOOD	35,355	2,933,727	3,343,766	(410,039)	145,132	14,038	(278,945)	---	18,230	2,023	2,050	511,794	---	---	---
MARSHALL	12,686	2,184,704	1,851,915	332,789	156,106	554,086	(65,191)	---	---	---	(618,800)	9,675	4,835,000	554,086	1,673,951
MEDINA	3,756	179,918	195,843	(15,925)	36,245	---	20,320	---	---	---	---	---	---	---	---
MELROSE	2,781	1,381,032	706,052	674,980	266,262	55,357	885,885	---	---	---	260,205	1,696,009	1,329,142	55,357	470,000
MENDOTA HEIGHTS	10,293	1,050,466	1,114,032	(63,566)	55,678	---	(7,888)	25,361	---	4,345	(21,274)	---	---	---	---
MINNEAPOLIS	360,591	50,240,000	38,899,000	11,341,000	463,000	2,013,000	9,791,000	---	---	2,000,000	(325,000)	7,095,000	18,318,000	1,904,000	1,720,000
MINNETONKA [3]	52,691	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETRISTA	4,106	226,904	275,863	(48,959)	2,436	---	(46,523)	---	---	---	---	---	---	---	---
MONTEVIDEO [3]	5,377	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MONTECELLO	7,079	690,421	1,627,552	(937,131)	44,465	---	(892,666)	---	---	---	---	3,984	---	---	---
MOORHEAD	33,928	2,963,531	3,432,996	(469,465)	407,637	272,405	(334,233)	---	---	---	215,903	464,693	93,634	270,474	358,998
MORA	3,105	512,820	399,475	113,345	7,352	---	120,697	---	---	---	215,000	13,466	---	---	---
MORRIS [3]	5,686	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOUND	9,778	956,437	994,534	(38,097)	32,504	30,115	(35,708)	---	7,845	1,569	17,000	---	---	30,115	41,250
MOUNDS VIEW	12,859	1,231,858	1,205,634	26,224	67,519	---	93,743	---	---	---	30,000	14,503	---	---	---
MOUNTAIN IRON	3,328	169,849	177,062	(7,213)	9,070	---	1,857	---	---	---	---	18,096	---	---	---
NEW BRIGHTON	22,854	1,804,133	1,929,109	(124,976)	70,555	17,587	(72,008)	---	440	800	(87,000)	---	---	10,269	71,500
NEW HOPE [3]	21,610	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE	4,240	609,461	399,438	210,023	83,003	84,468	208,558	25,146	---	7,269	18,314	163,150	---	126,537	1,960,000
NEW ULM	14,010	1,658,075	1,711,936	(53,861)	321,869	250,799	17,209	---	---	2,100	34,518	146,942	---	250,799	179,934
NEWPORT	3,719	258,381	285,327	(26,946)	7,110	---	(19,836)	---	---	---	---	---	---	---	---
NORTH BRANCH	6,344	267,723	339,890	(72,167)	41,294	12,201	(43,074)	---	---	---	8,930	---	---	12,201	25,000
NORTH MANKATO	11,764	758,990	687,415	71,575	13,826	88,941	(3,540)	---	---	---	20,290	17,140	---	88,941	85,000
NORTH ST. PAUL	12,801	1,077,536	894,772	182,764	12,917	---	195,681	---	---	---	---	75,067	---	---	---

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

**TABLE 11  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds		Borrowing	Interest Payments	Principal Payments
NORTHFIELD	16,206	1,615,940	978,283	637,657	615,962	1,506	1,252,113	---	---	---	---	1,154,909	---	70	20,000
NORWOOD-YOUNG AMERICA	3,002	263,522	380,640	(117,118)	47,240	---	(69,878)	---	---	---	---	---	---	---	---
OAK PARK HEIGHTS	3,986	330,376	380,317	(49,941)	16,046	---	(33,895)	---	---	---	57,877	3,608	---	---	---
OAKDALE	26,061	2,148,000	2,267,451	(119,451)	70,414	7,037	(56,074)	---	---	---	154,966	2,679	---	---	---
OLIVIA	2,621	277,913	241,244	36,669	42,721	3,604	75,786	28,626	---	14,095	---	434,027	495,506	3,604	40,000
ORONO	7,702	686,119	637,884	48,235	179,269	22,177	205,327	242	7,102	---	---	61,477	---	22,177	116,114
OSSEO	2,646	219,118	188,285	30,833	19,489	---	50,322	---	---	---	3,000	---	---	---	---
OWATONNA	21,186	1,601,575	1,209,333	392,242	347,382	---	739,624	---	---	---	850,638	438,662	---	---	---
PARK RAPIDS	3,035	207,919	139,233	68,686	30,540	---	99,226	---	---	---	12,500	33,737	---	---	---
PINE CITY	2,805	393,432	154,199	239,233	83,668	4,848	318,053	35,740	---	---	---	1,637	---	4,848	30,000
PIPESTONE	4,552	381,452	241,175	140,277	25,270	44,856	120,691	8	---	---	---	48,625	---	44,464	152,316
PLAINVIEW	2,972	483,688	451,363	32,325	3,115	---	35,440	---	---	---	---	22,009	---	---	---
PLYMOUTH	62,979	5,068,567	5,369,131	(300,564)	151,437	---	(149,127)	---	---	---	53,048	7,349	---	---	---
PRINCETON	3,978	415,428	293,132	122,296	29,776	156,904	(4,832)	---	---	---	---	15,161	---	156,904	130,179
PRIOR LAKE	14,687	1,488,686	1,151,463	337,223	77,382	---	414,605	---	---	---	211,060	---	---	---	---
PROCTOR	3,007	297,268	263,794	33,474	13,873	---	47,347	---	---	---	---	23,576	---	---	---
RAMSEY	18,079	412,296	419,238	(6,942)	54,088	---	47,146	---	---	---	5,000	4,000	---	---	---
RED WING	15,854	2,098,579	1,647,301	451,278	268,700	19,193	700,785	---	---	---	303,711	436,031	---	---	---
REDWOOD FALLS	5,226	411,526	575,429	(163,903)	80,616	12,621	(95,908)	21,177	---	9,370	1,404,496	878,738	---	12,621	30,239
RICHFIELD [3]	34,261	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,149	1,164,039	1,129,075	34,964	58,791	---	93,755	---	---	---	---	30,478	---	---	---
ROCHESTER	80,186	7,921,814	7,653,185	268,629	864,782	1,053,638	79,773	147,072	---	50,045	831,694	333,844	---	1,043,115	700,000
ROCKFORD	3,325	360,310	212,715	147,595	56,098	16,477	16,477	---	---	---	---	783,071	---	16,477	24,770
ROSEMOUNT	13,146	784,278	1,240,869	(456,591)	451,929	1,000	(5,662)	---	---	---	(76)	135,244	---	---	---
ROSEVILLE	34,306	3,362,269	2,878,256	484,013	282,264	---	766,277	---	---	---	---	50,938	---	---	---
SARTELL [3]	8,551	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	3,849	527,928	447,645	80,283	31,438	42,017	69,704	---	---	---	---	52,684	---	42,017	52,822
SAUK RAPIDS	9,590	504,208	566,980	(62,772)	90,023	28,175	(924)	---	---	---	58,966	2,139	---	28,142	35,000
SAVAGE [3]	17,040	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	16,043	2,795,526	1,842,981	952,545	672,439	61,493	1,563,491	---	---	---	---	376,389	---	61,493	---
SHOREVIEW	26,427	2,039,066	2,180,324	(141,258)	182,935	1,841	39,836	---	---	---	84,761	205,036	---	---	---
SHOREWOOD	7,008	751,640	676,175	75,465	98,779	---	174,244	---	---	---	---	12,196	---	---	---
SLEEPY EYE	3,730	281,720	77,135	204,585	70,851	54,309	221,127	10,336	---	4,696	60,000	192,625	436,794	54,309	62,500
SOUTH ST. PAUL	20,268	2,368,983	2,040,505	328,478	14,938	---	343,416	---	---	---	---	122,707	---	---	---
SPRING LAKE PARK	7,113	539,045	506,944	32,101	17,959	---	50,060	---	---	---	---	134,697	---	---	---
STAPLES	2,972	152,612	180,876	(28,264)	9,012	---	(19,252)	---	---	---	---	11,608	---	---	---
STEWARTVILLE	5,222	357,779	416,396	(58,617)	49,420	33,863	(43,060)	---	---	---	---	250	652,103	33,863	685,000
STILLWATER	16,133	1,352,897	1,551,441	(198,544)	116,457	---	(82,087)	---	---	---	---	244,081	---	---	---
ST. ANTHONY	8,419	615,040	660,555	(45,515)	16,832	---	(28,683)	---	---	---	---	---	---	---	---
ST. CHARLES	3,094	344,427	264,635	79,792	11,126	117	90,801	---	---	---	15,436	1,989	---	117	20,000
ST. CLOUD	59,584	3,571,546	3,264,082	307,464	342,690	317,191	332,963	---	---	---	---	1,017,978	---	313,176	4,675,291
ST. JAMES	4,403	472,304	477,078	(4,774)	13,966	---	9,192	---	---	---	68,169	533	---	---	---
ST. JOSEPH	4,580	183,038	226,648	(43,610)	30,551	---	(13,059)	---	---	---	---	5,521	---	---	---
ST. LOUIS PARK	44,244	4,268,042	4,935,205	(667,163)	115,978	37,451	(588,636)	---	---	---	175,640	---	---	---	---
ST. MICHAEL	7,643	1,086,512	380,354	706,158	91,953	170,127	627,984	---	---	---	285,800	---	---	170,127	166,569
ST. PAUL	268,667	39,755,033	28,805,131	10,949,902	4,570,575	8,019,850	7,500,627	---	---	---	7,717,119	261,384	4,639,910	7,720,246	56,959,667
ST. PAUL PARK	5,046	350,201	373,987	(23,786)	---	---	(23,786)	---	---	---	---	---	---	---	---
ST. PETER	9,797	591,452	702,929	(111,477)	1,115,140	62,673	940,990	469,856	629,032	95,830	1,028,401	---	---	45,843	64,554
THIEF RIVER FALLS	8,334	421,664	438,673	(17,009)	35,726	---	18,717	---	---	---	857	---	1,016,617	---	---
TWO HARBORS	3,542	693,561	767,107	(73,546)	93,519	58,705	(38,732)	48,126	---	8,558	---	56,977	---	58,705	121,923
VADNAIS HEIGHTS	13,284	1,001,796	872,170	129,626	299,225	---	428,851	---	---	---	22,500	2,016	---	---	---
VIRGINIA	9,100	1,195,012	993,579	201,433	221,700	149,085	274,048	---	---	221,700	---	423,257	---	149,085	295,000
WACONIA	5,309	810,240	888,558	(78,318)	51,406	---	(26,912)	---	---	---	(95,000)	---	---	---	---
WADENA	4,284	438,749	381,399	57,350	34,927	19,039	73,238	---	---	---	19,666	60,569	---	19,039	80,000
WAITE PARK	6,190	398,644	476,741	(78,097)	28,306	---	(49,791)	---	---	---	---	3,192	---	---	---
WASECA	8,816	914,555	859,592	54,963	41,737	140,355	(43,655)	---	---	---	35,000	247,632	---	138,175	105,000

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

**TABLE 11**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF SEWER ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense							Interest Payments	Principal Payments	
WAYZATA	4,128	627,786	596,814	30,972	20,423	---	51,395	---	---	---	35,209	6,957	---	---	
WEST ST. PAUL	19,521	1,656,686	1,539,247	117,439	181,870	---	299,309	---	---	---	82,809	47,217	---	---	
WHITE BEAR LAKE	26,485	1,930,521	1,706,121	224,400	8,814	---	233,214	---	---	---	125,750	76,493	---	---	
WILLMAR	18,889	2,015,050	1,932,903	82,147	324,168	---	406,315	---	---	---	115,000	439,144	---	3,007,528	
WINDOM	4,600	586,707	488,471	98,236	10,105	96,103	12,238	---	---	---	---	51,009	---	96,103	
WINONA	26,590	2,222,584	1,334,875	887,709	156,658	271,961	772,406	---	---	---	---	2,126,412	762,494	258,134	
WOODBURY	38,845	2,661,097	2,969,314	(308,217)	40,133	---	(268,084)	---	---	---	(1,663,000)	2,133,138	---	---	
WORTHINGTON	10,304	1,238,356	1,324,453	(86,097)	230,238	71,538	72,603	---	---	---	---	465,108	---	70,455	
<b>TOTAL</b>	<b>3,297,161</b>	<b>305,943,538</b>	<b>269,644,234</b>	<b>36,299,304</b>	<b>25,212,771</b>	<b>19,562,306</b>	<b>41,949,769</b>	<b>452,005</b>	<b>655,136</b>	<b>2,993,545</b>	<b>17,143,940</b>	<b>65,928,322</b>	<b>55,996,422</b>	<b>18,748,365</b>	<b>80,626,470</b>

**TABLE 12**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
ALBERT LEA	17,953	138,538	167,777	(29,239)	11,943	---	(17,296)	---	---	---	---	---	---	---	---
ANOKA [*]	17,964	654,412	627,116	27,296	9,836	---	37,132	---	---	---	180,000	---	---	---	---
BEMIDJI	12,090	563,946	462,069	101,877	112,614	---	214,491	---	---	---	---	18,130	---	---	---
BENSON [*]	3,316	132,027	124,164	7,863	8,077	---	15,940	---	---	---	85,570	---	---	---	---
BLAINE [*]	44,852	1,619,531	1,704,114	(84,583)	136,723	---	52,140	---	---	12,062	---	---	---	---	---
CHAMPLIN [*]	20,385	979,554	970,580	8,974	14,153	---	23,127	---	---	---	8,957	---	---	---	---
CHISHOLM	5,118	392,680	368,375	24,305	26,069	---	50,374	---	---	---	---	32,918	---	---	20,929
CIRCLE PINES [*]	4,772	222,892	215,846	7,046	25,108	3,276	28,878	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS	18,699	1,334,998	1,225,857	109,141	127,807	---	236,948	---	---	---	126,682	2,349	---	---	---
DEEPHAVEN [*]	3,706	293,622	264,648	28,974	37,558	---	66,532	---	---	---	---	---	---	---	---
DILWORTH	3,015	210,104	216,974	(6,870)	4,667	---	(2,203)	---	---	---	10,525	954	---	---	---
EAST GRAND FORKS	8,044	547,659	544,159	3,500	25,173	---	28,673	---	---	20,000	---	---	---	---	---
ELK RIVER [*]	15,714	718,216	717,400	816	27,661	---	28,477	---	---	---	(3,020)	---	---	---	---
FARMINGTON	10,563	1,044,486	731,743	312,743	23,528	4,883	331,388	---	---	---	26,171	7,500	---	4,883	29,330
FERGUS FALLS	13,224	2,967,922	2,846,845	121,077	238,317	93,576	265,818	---	---	253,167	17,548	367,841	---	93,576	220,000
GLENCOE [*]	5,306	296,871	332,159	(35,288)	---	2,708	(37,996)	---	---	---	---	---	---	2,708	---
GLENWOOD [*]	2,655	97,294	86,355	10,939	2,899	---	13,838	---	---	---	---	---	---	---	---
HIBBING	17,720	2,078,513	1,860,638	217,875	11,026	---	228,901	---	---	---	---	25,649	---	---	---
HOPKINS	16,887	576,799	612,272	(35,473)	69,807	---	34,334	---	---	---	7,788	10,613	---	---	---
HUTCHINSON	12,989	524,154	563,659	(39,505)	110,473	---	70,968	---	---	---	---	---	---	---	---
LA CRESCENT [*]	4,733	166,471	152,993	13,478	981	---	14,459	---	---	---	---	---	---	---	---
LAKE CITY [*]	4,602	185,040	172,700	12,340	2,506	---	14,846	---	---	---	---	---	---	---	---
LITTLE FALLS [*]	7,660	226,632	183,612	43,020	8,698	---	51,718	---	---	---	30,850	---	---	---	---
LUVERNE	4,561	353,919	267,811	86,108	34,878	---	120,986	---	---	---	30,000	199,452	---	---	---
MANKATO [*]	32,062	991,579	805,900	185,679	---	---	185,679	---	---	---	---	---	---	---	---
MINNEAPOLIS	360,591	22,947,000	22,072,000	875,000	71,000	17,000	929,000	---	---	---	9,000	1,813,000	---	---	---
MONTEVIDEO [*]	5,377	399,009	399,009	---	---	---	---	---	---	---	---	---	---	---	---
MOORHEAD	33,928	2,214,772	2,161,660	53,112	170,139	---	223,251	---	---	---	111,154	30,320	---	---	---
MOUNTAIN IRON	3,328	333,151	271,155	61,996	17,938	---	79,934	---	---	---	---	122,555	---	---	---
NORTH MANKATO	11,764	679,566	712,052	(32,486)	4,310	12,478	(40,654)	---	---	---	---	12,418	---	12,478	25,000
NORTHFIELD [*]	16,206	500,690	439,041	61,649	16,360	---	78,009	---	---	---	15,000	---	---	---	---
OAK PARK HEIGHTS [*]	3,986	93,014	309,051	(216,037)	---	---	(216,037)	---	---	---	(190,400)	---	---	---	---
OSSEO [*]	2,646	158,906	143,867	15,039	3,304	---	18,343	---	---	---	---	---	---	---	---
PIPESTONE	4,552	212,521	215,760	(3,239)	12,569	546	8,784	---	---	---	10,000	---	---	546	2,800
PRINCETON	3,978	292,081	281,662	10,419	820	7,293	3,946	---	---	---	---	7,674	---	5,993	12,246
ROBBINSDALE	14,149	1,089,653	937,482	152,171	103,657	---	255,828	---	---	---	50,000	---	---	---	---
SHAKOPEE [*]	16,043	99,224	77,455	21,769	11,445	---	33,214	---	---	---	---	---	---	---	---
STILLWATER	16,133	1,181,971	1,242,508	(60,537)	4,859	---	(55,678)	---	---	---	(70,300)	---	---	---	---
ST. CLOUD	59,584	1,485,769	1,558,328	(72,559)	85,937	---	13,378	---	---	---	---	19,684	---	---	---
ST. JOSEPH [*]	4,580	110,770	92,053	18,717	6,029	---	24,746	---	---	---	10,000	---	---	---	---
ST. LOUIS PARK [*]	44,244	1,728,703	2,037,546	(308,843)	285,861	---	(22,982)	---	---	---	---	---	---	---	---
ST. PETER	9,797	422,933	456,561	(33,628)	221	---	(33,407)	---	---	---	---	3,227	---	---	---
THIEF RIVER FALLS	8,334	570,603	562,462	8,141	7,530	---	15,671	---	---	---	---	5,802	---	---	---
VIRGINIA	9,100	1,159,216	1,085,149	74,067	---	---	74,067	---	---	---	---	248,556	---	---	---
WAYZATA [*]	4,128	185,643	217,499	(31,856)	2,696	---	(29,160)	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE [*]	26,485	940,291	937,399	2,892	104,180	---	107,072	---	---	---	35,500	2,050	---	---	---
<b>TOTAL</b>	<b>967,523</b>	<b>54,123,345</b>	<b>52,435,465</b>	<b>1,687,880</b>	<b>1,979,357</b>	<b>141,760</b>	<b>3,525,477</b>	<b>---</b>	<b>---</b>	<b>285,229</b>	<b>496,025</b>	<b>2,930,692</b>	<b>---</b>	<b>120,184</b>	<b>310,305</b>

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





**TABLE 14**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GLENCOE	5,306	5,069,903	4,918,357	151,546	---	---	151,546	---	---	---	---	---	---	---	151,136	---
GRANITE FALLS [11]	3,098	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON [11]	12,989	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE CITY [21]	4,602	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MARSHALL [11]	12,686	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHFIELD [11]	16,206	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE [11]	3,849	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. PETER [11]	9,797	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VIRGINIA	9,100	5,593,422	4,334,347	1,259,075	---	1,500,000	(240,925)	---	---	---	---	---	---	---	80,687	---
WORTHINGTON [11]	10,304	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VIRGINIA [11]	9,126	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WORTHINGTON [11]	10,461	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>	<b>107,524</b>	<b>10,663,325</b>	<b>9,252,704</b>	<b>1,410,621</b>	<b>---</b>	<b>1,500,000</b>	<b>(89,379)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>231,823</b>	<b>---</b>

**TABLE 15**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
GLENCOE	5,306	11,489,862	10,853,177	636,685	567,107	8,017	1,195,775	---	---	---	---	1,195,341	---	368,488	791,736
GRANITE FALLS [11]	3,098	7,582,470	7,784,484	(202,014)	117,380	---	(84,634)	---	---	---	---	315,306	---	181,279	287,700
HUTCHINSON [11]	12,989	31,872,558	29,002,270	2,870,288	625,934	715,364	2,780,858	---	---	---	---	1,621,641	9,470,100	715,364	5,876,667
LAKE CITY [21]	4,602	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LUVERNE	4,561	7,158,276	7,101,404	56,872	105,430	65,438	96,864	---	---	---	---	812,861	300,000	65,686	110,040
MARSHALL [11] [14] [19]	12,686	17,288,161	15,962,687	1,325,474	1,244,223	459,227	2,110,470	---	---	---	---	2,957,733	---	459,227	728,227
NORTHFIELD [11]	16,206	19,088,136	16,744,629	2,343,507	1,007,706	50,000	3,301,213	---	---	---	---	1,325,561	---	389,636	395,248
REDWOOD FALLS	5,226	6,751,350	6,460,932	290,418	305,099	---	595,517	---	---	76,158	---	549,485	4,915,000	---	---
SAUK CENTRE [11]	3,849	7,172,347	6,428,518	743,829	90,063	251,455	582,437	44,563	---	---	---	393,014	---	251,455	304,152
SLEEPY EYE	3,730	2,849,717	2,692,624	157,093	152,726	12,036	297,783	---	---	---	---	96,798	---	2,928	20,000
ST. PETER [11]	9,797	8,360,976	8,423,685	(62,709)	1,170,503	95,498	1,012,296	---	---	---	---	1,470,033	632,358	98,781	923,517
VIRGINIA	9,100	29,767,811	29,716,204	51,607	2,294,724	---	2,346,331	---	---	---	---	4,479,982	2,622,981	219,429	3,859,929
WACONIA	5,309	51,454,315	48,024,019	3,430,296	1,296,262	---	4,726,558	---	---	---	---	---	---	357,731	799,711
WILLMAR	18,889	51,994,335	51,451,810	542,525	950,612	4,355	1,488,782	---	---	124,375	---	3,150,186	---	573,262	1,929,775
WINDOM [12] [19]	4,600	6,356,129	6,256,694	99,435	139,333	---	238,768	---	---	200,904	---	1,279,302	---	---	218,581
WORTHINGTON [11]	10,304	15,572,570	14,830,120	742,450	480,257	272,798	949,909	---	---	---	---	706,623	---	266,558	184,598
<b>TOTAL</b>	<b>130,252</b>	<b>274,759,013</b>	<b>261,733,257</b>	<b>13,025,756</b>	<b>10,547,359</b>	<b>1,934,188</b>	<b>21,638,927</b>	<b>44,563</b>	<b>---</b>	<b>---</b>	<b>401,437</b>	<b>20,353,866</b>	<b>17,940,439</b>	<b>3,949,824</b>	<b>16,429,881</b>

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

**TABLE 16**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF GAS ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AUSTIN	22,028	9,862,816	10,530,839	(668,023)	447,922	2,506	(222,607)	---	---	---	---	670,226	---	---	---
CIRCLE PINES [28]	4,772	1,602,753	1,634,656	(31,903)	106,683	51,748	23,032	---	---	---	---	97,396	---	51,244	20,000
DULUTH	85,249	22,650,051	24,339,991	(1,689,940)	387,460	5,364	(1,307,844)	---	---	---	185,709	573,483	---	---	---
HIBBING	17,720	2,632,112	2,502,811	129,301	---	---	129,301	---	---	---	---	466,417	---	---	---
HUTCHINSON	12,989	5,396,856	5,322,364	74,492	220,641	1,160	293,973	---	---	---	278,166	680,115	---	1,160	---
NEW ULM	14,010	3,954,336	4,407,963	(453,627)	174,724	---	(278,903)	---	---	3,836	74,790	190,834	---	---	---
OWATONNA	21,186	8,351,830	8,763,117	(411,287)	194,160	265,802	(482,929)	---	---	---	---	262,620	---	265,802	183,045
TWO HARBORS	3,542	1,618,997	1,634,377	(15,380)	135,057	5,536	114,141	---	---	1,520	123,500	75,204	---	---	---
VIRGINIA	9,100	1,153,108	1,311,879	(158,771)	---	---	(158,771)	---	---	---	---	212,347	---	---	---
<b>TOTAL</b>	<b>190,596</b>	<b>57,222,859</b>	<b>60,447,997</b>	<b>(3,225,138)</b>	<b>1,666,647</b>	<b>332,116</b>	<b>(1,890,607)</b>	<b>---</b>	<b>---</b>	<b>5,356</b>	<b>662,165</b>	<b>3,228,642</b>	<b>---</b>	<b>318,206</b>	<b>203,045</b>

**TABLE 17**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELLE PLAINE	3,481	114,501	119,580	(5,079)	36,141	---	31,062	---	---	---	---	---	---	---	---
CANNON FALLS	3,723	98,319	73,233	25,086	30,167	---	55,253	---	---	---	---	11,717	---	---	---
COTTAGE GROVE	30,630	701,591	575,775	125,816	12,729	---	138,545	---	---	---	(57,429)	3,968	---	---	---
FALCON HEIGHTS	5,386	29,779	55,346	(25,567)	2,091	1,099	(24,575)	---	---	---	2,540	---	---	---	---
JACKSON	3,534	89,145	98,092	(8,947)	27,978	---	19,031	---	---	---	---	2,000	---	---	---
NEW PRAGUE	4,240	174,446	157,024	17,422	7,191	---	24,613	---	---	---	---	95,478	---	---	---
NORTH ST. PAUL [*]	12,801	2,354	7,801	(5,447)	15,374	---	9,927	---	---	---	103,976	---	---	---	---
OAKDALE [*]	26,061	153,831	128,026	25,805	13,507	---	39,312	---	---	---	75,000	---	---	---	---
RED WING [21]	15,854	---	---	---	62,191	---	62,191	---	---	---	(129,055)	10,075	---	---	---
SLEEPY EYE	3,730	95,101	109,900	(14,799)	15,529	---	730	---	---	---	(10,065)	8,188	---	---	---
WHITE BEAR LAKE	26,485	401,585	379,596	21,989	11,043	---	33,032	---	---	---	22,000	103,864	---	---	---
<b>TOTAL</b>	<b>135,925</b>	<b>1,860,652</b>	<b>1,704,373</b>	<b>156,279</b>	<b>233,941</b>	<b>1,099</b>	<b>389,121</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,967</b>	<b>235,290</b>	<b>---</b>	<b>---</b>	<b>---</b>

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ALEXANDRIA RUNESTONE COMM. CENTER	8,599	222,989	324,505	(101,516)	71,660	39,375	(69,231)	71,100	---	---	(209,003)	72,835	---	39,375	30,000
ANOKA GOLF COURSE	17,964	1,107,728	1,034,998	72,730	37,658	10,412	99,976	---	---	---	---	96,654	---	---	---
APPLE VALLEY GOLF COURSE	43,468	858,953	783,808	75,145	5,369	---	80,514	---	---	---	---	34,049	---	---	---
SPORTS ARENA		413,822	519,627	(105,805)	102,000	105,656	(109,461)	100,000	---	---	(66,651)	4,673	---	89,091	50,000
BLOOMINGTON RECREATIONAL FACILITIES	87,476	3,027,012	3,008,696	18,316	453,665	183,455	288,526	201,328	---	31,409	---	467,707	---	162,591	135,000
BLUE EARTH FITNESS CENTER [*]	3,677	170,319	109,704	60,615	3,620	---	64,235	---	---	---	---	---	---	---	---
BROOKLYN CENTER BROWN HERITAGE CENTER	28,535	2,540,085	2,976,922	(436,837)	---	20,005	(456,842)	---	---	---	---	1,261,433	---	20,005	---
GOLF COURSE		290,654	258,685	31,969	3,271	---	35,240	---	---	---	---	11,660	---	---	---
BROOKLYN PARK RECREATION	63,940	3,022,990	3,086,178	(63,188)	109,654	198,274	(151,808)	---	---	---	---	346,714	---	198,274	---
BURNSVILLE GOLF COURSE	58,705	255,661	172,345	83,316	46,489	45,333	84,472	---	---	---	---	---	---	45,333	50,000
ICE ARENA		887,717	786,163	101,554	40,698	99,270	42,982	---	---	---	(70,000)	10,911	---	99,270	120,000
CHAMPLIN ARENA	20,385	390,424	470,673	(80,249)	72,812	---	(7,437)	---	---	---	2,841	128,521	---	---	---
CHASKA COMMUNITY CENTER	15,361	1,505,461	2,006,691	(501,230)	29,841	---	(471,389)	---	---	---	(18,768)	44,414	---	---	---
GOLF COURSE		1,581,525	1,490,790	90,735	8,780	---	99,515	---	---	---	(358,524)	86,354	---	---	---
COON RAPIDS GOLF COURSE	61,904	1,963,941	1,511,785	452,156	85,106	79,691	457,571	---	---	---	---	117,327	---	79,691	130,000
COTTAGE GROVE GOLF COURSE	30,630	1,219,159	869,379	349,780	13,153	109,054	253,879	---	---	---	---	49,091	---	107,053	150,199
DEEPHAVEN MARINA	3,706	35,756	41,941	(6,185)	6,758	---	573	---	---	---	---	5,190	---	---	---
DULUTH CONVENTION CENTER	85,249	6,443,983	7,399,733	(955,750)	111,374	609,735	(1,454,111)	---	---	---	(580,163)	167,387	---	595,096	390,241
GOLF COURSE		1,465,255	1,351,042	114,213	55,770	201,963	(31,980)	---	---	---	(119,688)	208,263	---	174,386	215,000
SPIRIT MOUNTAIN [12]		2,869,339	2,861,387	7,952	57,353	264,443	(199,138)	---	---	---	(85,858)	110,288	---	231,387	280,000
ZOO		286,039	1,386,715	(1,100,676)	---	167,320	(1,267,996)	---	---	---	(874,074)	9,052	---	153,135	35,000
EAGAN CIVIC ARENA	60,073	541,588	563,936	(22,348)	325,262	59,180	243,734	---	---	250,402	76,551	2,110,725	1,544,957	64,184	---
AQUATIC FACILITY [*]		---	22,783	(22,783)	14,318	---	(8,465)	---	---	---	(3,000,000)	3,954,138	---	---	---
EAST BETHEL ARENA	10,055	117,688	159,117	(41,429)	---	---	(41,429)	---	---	---	---	---	495,000	---	545,000
EDINA ARENA	47,235	1,065,837	1,146,504	(80,667)	---	118,041	(198,708)	---	---	---	(262,000)	30,058	---	116,700	2,139,725
ART CENTER		271,163	516,148	(244,985)	24,676	---	(220,309)	---	---	---	(236,000)	88,443	---	---	---
EDINBOROUGH PARK		752,771	1,388,253	(635,482)	301,325	8,998	(343,155)	---	---	---	(222,000)	9,468	---	3,562	10,000

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

**TABLE 18  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
EDINA (continued)																
GOLF COURSE		3,452,757	2,685,599	767,158	8,424	329,113	446,469	---	---	---	40,000	303,214	---	325,575	2,441,525	
SWIMMING POOL		523,800	418,645	105,155	---	35,772	69,383	---	---	---	150,000	31,179	---	35,416	22,750	
FARMINGTON	10,563															
ARENA		166,800	187,944	(21,144)	94,180	---	73,036	---	---	---	(9,931)	69,267	---	---	---	
GLENCOE	5,306															
COMMUNITY CENTER [*]		---	---	---	---	1,054	(1,054)	---	---	---	(41,180)	---	---	1,054	---	
GOLDEN VALLEY	21,001															
GOLF COURSE		1,887,650	1,639,586	248,064	77,184	---	325,248	---	---	---	85,000	181,797	---	---	---	
GRAND RAPIDS	8,495															
GOLF COURSE		522,121	460,285	61,836	8,561	2,591	67,806	---	---	---	2,500	74,563	---	---	---	
GRANITE FALLS	3,098															
CABLE TV		11,794	10,549	1,245	1,303	---	2,548	---	---	---	---	---	---	---	---	
HASTINGS	17,626															
ICE ARENA [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	
HIBBING	17,720															
MEMORIAL BLDG. CONCESSION [*]		12,220	19	12,201	2,058	---	14,259	---	---	---	---	---	---	---	---	
HOPKINS	16,887															
ART CENTER		193,137	336,550	(143,413)	21,912	20,500	(142,001)	---	---	---	615,000	302,080	---	20,500	---	
PAVILION/ICE ARENA		248,260	294,729	(46,469)	19,003	---	(27,466)	---	---	16,000	---	4,682	---	---	---	
INVER GROVE HEIGHTS	29,151															
COMMUNITY CENTER		472,002	601,351	(129,349)	130,580	---	1,231	---	---	---	250,592	517	---	---	---	
GOLF COURSE		1,962,272	1,364,536	597,736	74,471	423,990	248,217	---	---	---	(200,000)	155,201	5,053,138	423,990	130,000	
RECREATION		165,761	592,193	(426,432)	1,992	---	(424,440)	---	---	---	(360,000)	6,361	---	---	---	
JACKSON	3,534															
CABLE TV		348,797	293,344	55,453	6,494	---	61,947	---	---	---	25,000	13,308	---	---	---	
LA CRESCENT	4,733															
GOLF COURSE		336,236	325,017	11,219	12,298	---	23,517	---	---	---	10,000	38,303	---	---	---	
HOCKEY ARENA		372,463	105,618	266,845	1,629	21,560	246,914	---	---	---	---	293,996	---	21,560	---	
LAKE CITY	4,602															
MARINA		1,037,512	749,721	287,791	94,550	27,930	354,411	---	---	---	24,000	85,860	---	7,930	19,000	
LITTLE FALLS	7,660															
GOLF COURSE		455,219	433,707	21,512	4,749	---	26,261	---	---	---	10,707	---	---	---	---	
LUVERNE	4,561															
SWIMMING POOL		181,881	310,990	(129,109)	46,561	115	(82,663)	---	---	---	(34,870)	16,623	---	---	---	
MAPLE GROVE	47,164															
COMMUNITY CENTER		1,023,035	2,064,820	(1,041,785)	---	---	(1,041,785)	---	---	---	(539,216)	---	---	---	---	
MAPLEWOOD	35,355															
COMMUNITY CENTER		1,502,149	1,772,557	(270,408)	1,855	16,559	(285,112)	---	---	---	(298,670)	35,428	---	---	---	
MINNEAPOLIS	360,591															
PARK & RECREATION BOARD		10,091,000	8,714,000	1,377,000	311,000	1,000	1,687,000	---	---	117,000	442,000	1,211,000	---	---	---	

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
MINNETONKA	52,691															
HEALTH CLUB		537,430	716,666	(179,236)	302	---	(178,934)	---	---	---	16,000	490,808	---	---	---	---
ICE ARENA		623,133	706,716	(83,583)	302	---	(83,281)	---	---	---	16,000	---	---	---	---	---
MOORHEAD	33,928															
GOLF COURSE		1,046,388	1,050,939	(4,551)	341,482	638,889	(301,958)	---	---	---	(881,950)	4,806	4,709,066	562,625	25,000	
SPORTS CENTER		427,481	605,317	(177,836)	24,670	58,526	(211,692)	---	---	---	(77,356)	---	---	46,279	25,000	
MOUNDS VIEW	12,859															
GOLF COURSE		758,785	649,735	109,050	125,443	371,045	(136,552)	---	---	---	---	147,777	---	184,998	10,446	
NEW BRIGHTON	22,854															
DRIVING RANGE		116,628	90,583	26,045	2,905	---	28,950	---	---	---	---	15,893	---	---	---	
GOLF COURSE		318,368	218,890	99,478	20,629	---	120,107	---	---	---	21,600	49,590	---	---	---	
NEW HOPE	21,610															
GOLF COURSE		375,551	309,161	66,390	11,107	---	77,497	---	---	---	---	19,722	---	---	---	
ICE ARENA		563,619	640,326	(76,707)	6,067	5,991	(76,631)	---	---	---	---	4,798	---	---	---	
NEW PRAGUE	4,240															
GOLF COURSE		1,076,575	927,366	149,209	17,533	22,733	144,009	---	---	---	13,500	309,571	---	14,425	41,214	
NORTHFIELD	16,206															
ARENA FACILITY [21]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	
NORWOOD-YOUNG AMERICA	3,002															
SWIMMING POOL		27,258	59,392	(32,134)	718	1,048	(32,464)	---	---	---	(21,727)	---	---	---	---	
ORONO	7,702															
GOLF COURSE		211,166	168,311	42,855	14,976	---	57,831	---	---	---	---	25,349	---	---	---	
PLYMOUTH	62,979															
ICE CENTER		774,878	864,342	(89,464)	18,910	---	(70,554)	---	---	---	9,411	9,818	---	---	---	
PROCTOR	3,007															
GOLF COURSE		125,768	91,305	34,463	1,237	8,925	26,775	---	---	---	---	951	---	8,925	23,633	
RICHFIELD	34,261															
RECREATION		2,147,726	1,865,635	282,091	163,897	16,575	429,413	---	---	---	(179,500)	28,333	---	16,575	132,900	
ROSEMOUNT	13,146															
ICE ARENA		281,175	310,743	(29,568)	110,755	146,515	(65,328)	109,200	---	---	3,500	4,137	---	146,515	30,000	
ROSEVILLE	34,306															
GOLF COURSE		305,015	294,019	10,996	38,721	---	49,717	---	---	---	11,437	21,309	---	---	---	
SAUK CENTRE	3,849															
ARENA		85,668	112,216	(26,548)	2,479	28,020	(52,089)	---	---	---	(30,000)	4,144	---	12,527	30,000	
SHAKOPEE	16,043															
RECREATION		493,203	833,982	(340,779)	11,806	---	(328,973)	---	---	---	(332,690)	20,899	---	---	---	
STAPLES	2,972															
COMMUNITY CENTER		93,116	210,730	(117,614)	114,917	---	(2,697)	65,532	---	40,043	---	43,901	---	---	---	
STILLWATER	16,133															
LILY LAKE PARK [*]		---	15,994	(15,994)	---	532	(16,526)	---	---	---	---	---	---	---	---	

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

**TABLE 18**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ST. CLOUD	59,584															
ATHLETIC COMPLEX		896,486	1,057,973	(161,487)	485,488	252,385	71,616	99,596	---	26,808	(40,174)	1,492,207	---	252,385	---	---
CIVIC CENTER		871,721	1,133,153	(261,432)	92,520	3,655	(172,567)	---	---	---	(318,451)	57,789	---	---	---	---
ST. PAUL	268,667															
ATHLETIC PROGRAMMING		394,327	280,829	113,498	9,466	---	122,964	---	---	---	---	---	---	---	---	---
MARINA		405,232	456,310	(51,078)	10,288	---	(40,790)	---	---	---	---	6,489	---	---	---	---
RECREATION CENTERS [*]		322,261	328,099	(5,838)	---	---	(5,838)	---	---	---	---	---	---	---	---	---
RIVERCENTRE		6,390,303	6,609,371	(219,068)	330,297	2,962,838	(2,851,609)	59,318	---	---	688,000	2,166,981	---	---	---	---
SPECIAL RECREATION [*]		115,302	86,365	28,937	---	---	28,937	---	---	---	9,731	---	---	---	---	---
SPORTS DOME		295,761	155,866	139,895	---	239,077	(99,182)	---	---	---	24,266	121,712	---	227,546	---	110,000
ST. PETER	9,797															
COMMUNITY CENTER		23,015	52,322	(29,307)	364	12,283	(41,226)	---	---	---	(9,617)	---	---	---	---	---
VIRGINIA	9,100															
GOLF COURSE		419,409	421,084	(1,675)	---	51,469	(53,144)	---	---	---	---	54,906	---	51,469	---	35,000
WADENA	4,284															
GOLF COURSE		284,646	296,658	(12,012)	900	13,391	(24,503)	---	---	---	---	15,375	---	13,391	---	15,071
WEST ST. PAUL	19,521															
GOLF COURSE		233,591	146,063	87,528	6,734	62,671	31,591	---	---	---	---	19,620	---	62,671	---	10,000
ICE ARENA		126,288	203,208	(76,920)	25,851	77,662	(128,731)	---	---	---	(69,000)	118,259	---	68,944	---	---
WHITE BEAR LAKE	26,485															
SPORT CENTER		414,791	517,775	(102,984)	222,470	89,672	29,814	109,545	---	26,825	---	1,142	---	89,672	---	1,165,000
WINDOM	4,600															
ARENA		149,966	334,050	(184,084)	155,188	---	(28,896)	91,310	---	58,378	---	6,234	---	---	---	---
CABLE TV		404,392	421,816	(17,424)	8,332	20,000	(29,092)	---	---	---	---	52,038	---	---	---	---
WOODBURY	38,845															
GOLF COURSE		395,480	413,769	(18,289)	5,820	331,868	(344,337)	---	---	---	54,225	713,079	---	331,868	---	---
WORTHINGTON	10,304															
AUDITORIUM		9,833	95,236	(85,403)	73,992	---	(11,411)	23,594	---	10,779	---	---	---	---	---	---
GOLF COURSE		256,599	347,167	(90,568)	45,000	6,256	(51,824)	25,855	---	11,794	---	45,777	---	---	---	---
<b>TOTAL</b>	<b>2,057,984</b>	<b>81,073,059</b>	<b>83,709,750</b>	<b>(2,636,691)</b>	<b>5,400,982</b>	<b>8,622,415</b>	<b>(5,858,124)</b>	<b>956,378</b>	<b>---</b>	<b>589,438</b>	<b>(6,945,200)</b>	<b>18,322,148</b>	<b>11,802,161</b>	<b>5,105,973</b>	<b>---</b>	<b>8,546,704</b>

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**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERT LEA	17,953															
PARKING		57,246	62,579	(5,333)	10,184	---	4,851	---	---	---	---	---	---	---	---	---
PORT AUTHORITY REAL ESTATE		473,732	463,529	10,203	31,919	---	42,122	---	---	---	---	13,857	---	---	---	---
ANOKA	17,964															
RECYCLING [*]		170,272	166,922	3,350	1,463	---	4,813	---	---	49,935	---	---	---	---	---	---
APPLE VALLEY	43,468															
STORM DRAINAGE [*]		928,913	23,003	905,910	48,439	249,527	704,822	---	---	---	252,000	---	---	249,527	200,000	
ARDEN HILLS	9,737															
RECYCLING [*]		51,880	68,748	(16,868)	21,664	---	4,796	---	---	---	---	---	---	---	---	---
SURFACE WATER		185,084	168,408	16,676	7,566	---	24,242	---	---	---	---	---	---	---	---	---
AUSTIN	22,028															
HRA		596,136	344,580	251,556	31,420	341,433	(58,457)	---	---	---	(19,000)	19,088	---	341,433	---	---
PORT AUTHORITY		508,381	310,102	198,279	162,188	493,775	(133,308)	22,151	---	13,392	(63,767)	65,065	---	493,775	215,000	---
SMALL BUSINESS LOAN [*]		18,216	11,611	6,605	287,828	88,719	205,714	---	---	280,223	---	---	---	7,496	---	---
WASTE TRANSFER STATION		70,135	57,250	12,885	14,757	---	27,642	---	---	---	---	---	---	---	---	---
BEMIDJI	12,090															
AIRPORT COMMISSION		252,160	578,629	(326,469)	230,780	23,988	(119,677)	---	370,713	---	---	363,879	226,348	23,988	47,798	---
SENIOR HOUSING PROJECT		436,542	230,898	205,644	29,182	308,239	(73,413)	---	---	---	---	---	---	308,239	45,000	---
BENSON	3,316															
LANDFILL		10,251	709	9,542	---	---	9,542	---	---	---	(85,570)	---	---	---	---	---
BLAINE	44,852															
SENIOR HOUSING		331,325	271,955	59,370	74,649	---	134,019	---	---	---	---	---	---	---	---	---
BLOOMINGTON	87,476															
CONTRACTUAL POLICE [*]		544,406	534,075	10,331	647	---	10,978	---	---	---	33,468	---	---	---	---	---
HRA		109,594	117,471	(7,877)	11,529	---	3,652	---	---	---	---	---	---	---	---	---
RECYCLING		365,750	617,550	(251,800)	57,477	---	(194,323)	---	---	---	20,000	---	---	---	---	---
STORM WATER		2,468,407	1,414,429	1,053,978	166,609	122,004	1,098,583	---	---	---	743,092	742,371	---	122,004	1,415,000	---
BLUE EARTH	3,677															
HEAT		140,919	178,984	(38,065)	---	---	(38,065)	---	---	---	---	4,996	---	---	---	---
BRAINERD	13,183															
HRA		1,353,435	1,722,017	(368,582)	1,037	---	(367,545)	---	---	---	---	29,342	---	---	1,215,082	---
BROOKLYN CENTER	28,535															
RECYCLING [*]		209,007	214,691	(5,684)	4,694	---	(990)	---	---	---	---	---	---	---	---	---
STORM DRAINAGE		940,012	261,202	678,810	916,860	98,806	1,496,864	---	---	907,191	(500,000)	2,095,939	---	98,806	165,000	---
BROOKLYN PARK	63,940															
RECYCLING		869,435	813,859	55,576	20,549	---	76,125	---	---	---	---	---	---	---	---	---
BUFFALO	9,675															
FIBER OPTIC [*]		16,395	29,740	(13,345)	3,264	---	(10,081)	---	---	---	---	50,474	---	---	50,147	---
BURNSVILLE	58,705															
STORM DRAINAGE		1,543,017	540,435	1,002,582	67,422	---	1,070,004	---	---	---	372,535	---	---	---	---	---

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHAMPLIN MILL POND	20,385	367,544	251,458	116,086	2,187	---	118,273	---	---	---	290,273	---	---	---	---
CHANHASSEN SEWER & WATER EXPANSION [*] SURFACE WATER [*]	17,381	778,930 329,552	145,479 269,489	633,451 60,063	122,425 74,177	60,662 ---	695,214 134,240	---	---	---	118,381 4,000	901,315 85,266	812,103 ---	60,662 ---	255,000 ---
CHASKA TURBINE	15,361	---	18,760	(18,760)	---	13	(18,773)	---	---	---	---	---	---	13	---
CHISHOLM NURSING HOME LEASE [*]	5,118	---	---	---	61,860	51,811	10,049	---	---	---	---	---	---	51,811	50,000
COTTAGE GROVE STREET LIGHTS	30,630	315,426	316,537	(1,111)	24,915	---	23,804	---	---	---	5,900	43,724	---	---	---
CRYSTAL STORM DRAINAGE [*] STREET LIGHTING [*]	23,677	294,156 143,904	214,339 125,820	79,817 18,084	16,845 11,702	---	96,662 29,786	---	---	---	---	105,573	---	---	---
DEEPHAVEN STORM WATER [*]	3,706	8,441	1,420	7,021	2,195	---	9,216	---	---	---	---	---	---	---	---
DULUTH AIRPORT HOME ENERGY CONSERVATION [*] STEAM DISTRICT #1 STEAM DISTRICT #2 STORMWATER TRANSIT	85,249	2,129,866 151,624 2,864,197 7,172,132 1,126,585 2,130,546	3,542,455 28,032 2,850,236 6,909,567 350,432 9,874,349	(1,412,589) 123,592 13,961 262,565 776,153 (7,743,803)	118,607 99,726 13,961 2,774 7,873 4,501,747	---	(1,293,982) 223,318 (50,529) (789,614) 784,026 (3,242,056)	---	---	80,237	---	627,531	---	---	37,356
EAGAN STORM DRAINAGE STREET LIGHTING	60,073	825,940 346,896	488,223 305,754	337,717 41,142	173,109	---	510,826 41,142	---	---	---	---	6,290	---	---	---
EAST GRAND FORKS CITY MALL EDA	8,044	168,528 152,874	216,162 207,805	(47,634) (54,931)	---	38,871 87,359	(86,505) 1,120,308	---	1,006,359	---	---	1,744,514 4,885	---	38,871 87,359	9,726 75,176
EDEN PRAIRIE STORM DRAINAGE	50,681	535,879	312,014	223,865	6,942	4,728	226,079	---	---	---	10,000	95,404	---	---	---
EDINA RECYCLING [27]	47,235	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EVELETH SENIOR HOUSING	3,964	220,734	142,130	78,604	25,238	117,569	(13,727)	---	---	---	92,384	5,653	---	111,660	30,000
FAIRMONT HEAT PARKING LOT STORM SEWER	11,316	292,674 4,815 500,148	308,102 5,009 82,141	(15,428) (194) 418,007	4,662 41 37,741	53 ---	(10,819) (153) 384,081	---	---	---	20,134	25,552	---	---	825,000
FERGUS FALLS STORMWATER WESTERN MN INDUSTRIES	13,224	89,665 149,773	125,769 103,467	(36,104) 46,306	10,663 95,211	---	(25,441) (111,008)	---	---	---	---	25,000	---	177,130	137,767

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



**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GLENCOE	5,306															
AIRPORT		31,478	59,033	(27,555)	42,287	6,679	8,053	---	---	42,287	---	---	---	6,679	12,211	
ORCHARD ESTATE APT.		336,126	334,738	1,388	---	---	1,388	---	---	---	---	---	---	122,310	---	---
GOLDEN VALLEY	21,001															
MOTOR VEHICLE REGISTRATION		356,420	291,638	64,782	4,010	186	68,606	---	---	---	---	75,000	4,592	---	---	---
RECYCLING [*]		187,271	258,294	(71,023)	78,603	---	7,580	---	---	---	---	---	---	---	---	---
STORM SEWER [*]		331,575	195,117	136,458	32,042	---	168,500	---	---	---	---	---	---	---	---	---
GOODVIEW	3,385															
LIQUOR STORE LEASE		23,000	22,217	783	3,958	---	4,741	---	---	---	---	19,966	---	---	---	---
GRAND RAPIDS	8,495															
WASTEWATER COLLECTION		634,543	564,118	70,425	20,997	19,376	72,046	---	---	---	(84,838)	10,540	---	18,887	14,375	---
GRANITE FALLS	3,098															
COMMUNITY HOUSING		97,958	44,921	53,037	1,485	59,605	(5,083)	---	---	---	---	258,005	100,000	59,605	10,934	---
MOTOR VEHICLE		41,535	46,519	(4,984)	748	---	(4,236)	---	---	---	2,557	---	---	---	---	---
HASTINGS	17,626															
TRANSIT [*]		45,623	195,067	(149,444)	194,253	---	44,809	14,961	50,574	111,311	---	---	---	---	---	---
HIBBING	17,720															
HEAT		2,415,584	2,633,742	(218,158)	---	---	(218,158)	---	---	---	---	501,279	---	---	---	---
HEDA FAMILY CENTER		140,676	71,464	69,212	1,452	8,300	62,364	---	---	---	---	3,285	---	8,300	16,573	---
HEDA STUDENT HOUSING		279,432	199,570	79,862	32,025	161,152	(49,265)	---	---	---	(140,000)	4,521	2,640,000	152,446	2,540,000	---
HOPKINS	16,887															
HOUSING AUTHORITY [*]		207,436	210,148	(2,712)	1,518	---	(1,194)	---	---	---	---	---	---	---	---	---
STORM SEWER		554,622	220,379	334,243	12,424	104,870	241,797	---	---	---	(464,699)	967,924	---	104,870	135,000	---
JACKSON	3,534															
AIRPORT		44,533	126,744	(82,211)	4,027	---	(78,184)	---	---	---	---	---	---	---	---	---
HOSPITAL LEASE		93,828	85,842	7,986	17,867	---	25,853	---	---	---	(75,000)	376,701	---	---	21,017	---
JORDAN	3,359															
STORM SEWER		26,968	8,122	18,846	55,545	---	74,391	---	---	---	8,667	---	---	---	---	---
LA CRESCENT	4,733															
LICENSE BUREAU [*]		36,957	43,729	(6,772)	---	330	(7,102)	---	---	---	---	---	---	330	---	---
LE SUEUR	3,860															
PRETREATMENT FACILITY		237,392	177,672	59,720	---	66,384	(6,664)	---	---	---	---	---	---	66,384	55,000	---
LUVERNE	4,561															
AIRPORT		25,916	84,337	(58,421)	16,972	4,632	(46,081)	---	---	8,500	(30,000)	---	---	4,632	25,072	---
EDA		314,731	221,611	93,120	113,706	195,334	11,492	---	---	196	(35,000)	33,800	---	190,142	148,709	---
STORM SEWER		58,968	25,432	33,536	2,332	---	35,868	---	---	---	---	8,278	---	---	---	---
MANKATO	32,062															
AIRPORT		189,380	557,636	(368,256)	66,501	218,136	(519,891)	---	---	57,500	---	953,494	---	17,803	48,000	---
EASTWOOD INDUSTRIAL PARK [*]		---	276,766	(276,766)	17,742	63,929	(322,953)	---	---	---	269,262	---	---	62,478	245,000	---
ECONOMIC DEVELOPMENT		1,201,103	2,080,090	(878,987)	2,185,902	172,267	1,134,648	1,174,825	350,000	---	(269,262)	1,512	---	172,267	---	---
MASS TRANSIT		214,968	1,191,558	(976,590)	790,703	64	(185,951)	235,934	177,738	372,378	---	308,771	---	---	---	---
PARKING		2,751	205,064	(202,313)	28,275	---	(174,038)	---	---	---	(100,000)	60,138	---	---	---	---
RIVERFRONT 2000		1,676,097	2,591,688	(915,591)	2,712,662	1,047,674	749,397	2,690,281	---	---	100,000	356,645	4,310,240	796,162	550,000	---

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
MAPLE GROVE STREET LIGHT [*]	47,164	372,011	335,881	36,130	3,867	--	39,997	--	--	--	--	--	--	--	--
MENDOTA HEIGHTS ENGINEERING [*] STORM WATER	10,293	374,661 121,526	422,539 96,415	(47,878) 25,111	7,660 12,460	-- 40,715	(40,218) (3,144)	--	--	--	5,772 (30,220)	--	--	40,715	40,000
MINNEAPOLIS MCDA [*] MUNICIPAL PARKING RIVER TERMINAL	360,591	10,803,000 43,844,000 2,719,000	2,823,000 32,502,000 2,772,000	7,980,000 11,342,000 (53,000)	3,533,000 120,000 --	12,449,000 7,652,000 125,000	(936,000) 3,810,000 (178,000)	--	--	--	(1,133,000) (1,433,000) (500,000)	-- 17,930,000 276,000	3,200,000 52,160,000 --	12,416,000 7,638,000 125,000	30,940,000 34,288,000 860,000
MINNETONKA RECYCLING [*]	52,691	379,616	558,827	(179,211)	167,687	--	(11,524)	--	--	--	16,000	--	--	--	--
MINNETRISTA STORM SEWER [*]	4,106	9,079	28,808	(19,729)	104	--	(19,625)	--	--	--	--	--	--	--	--
MONTEVIDEO BUILDING INSPECTION [*] EDA	5,377	77,913 313,734	39,052 133,487	38,861 180,247	2,893 21,093	-- 181,554	41,754 19,786	-- 10,000	--	--	--	-- 264,314	-- 212,008	-- 181,554	-- 40,209
MONTICELLO CEMETERY [*] TRANSPORTATION [*]	7,079	22,329 10,127	22,733 65,240	(404) (55,113)	950 77,959	--	546 22,846	-- 16,672	--	--	61,287	--	--	--	--
MOORHEAD AIRPORT FORESTRY PEST CONTROL	33,928	25,304 226,368 150,263	147,974 275,401 234,550	(122,670) (49,033) (84,287)	44,584 11,156 2,222	180 -- 1,286	(78,266) (37,877) (83,351)	--	--	--	(12,048) 11,848 7,515	10,368	--	--	16,000
MOUND RECYCLING [*]	9,778	84,268	112,171	(27,903)	31,172	--	3,269	--	--	--	--	--	--	--	--
NEW BRIGHTON STORM WATER	22,854	199,561	12,886	186,675	135,927	13,225	309,377	--	--	--	--	554,631	--	6,625	12,000
NEW HOPE STORM SEWER [*]	21,610	234,638	88,835	145,803	210	54,381	91,632	--	--	--	119,675	--	--	54,381	60,000
NEW PRAGUE EDA STORM WATER	4,240	100,518 79,954	65,521 23,289	34,997 56,665	20,911 7,458	25,125 --	30,783 64,123	--	--	--	10,000 --	5,465 464,801	--	25,125	31,474
NEW ULM EDA [13] HEAT	14,010	636,142 747,757	379,714 832,839	256,428 (85,082)	18,505 3,876	250,932 --	24,001 (81,206)	--	--	--	42,668 8,630	4,145 16,973	--	250,932	155,155
NORTH BRANCH STORM SEWER	6,344	65,038	45,381	19,657	--	24,036	(4,379)	--	--	--	19,105	--	--	24,036	35,000
NORTH MANKATO STORM WATER [*]	11,764	64,673	15,931	48,742	--	--	48,742	--	--	--	49,070	--	--	--	--
NORTH ST. PAUL SURFACE WATER	12,801	257,064	209,208	47,856	--	--	47,856	--	--	--	--	40,000	--	--	--

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
NORTHFIELD	16,206															
EDA [*]		20,053	25,776	(5,723)	42,736	10,000	27,013	--	--	--	(580,000)	89,194	--	--	--	--
STORM WATER DRAINAGE		291,775	107,576	184,199	65,551	--	249,750	--	--	--	15,000	251,139	--	--	--	--
OAKDALE	26,061															
STREET LIGHTS		218,922	239,713	(20,791)	3,900	--	(16,891)	--	--	--	50,000	--	--	--	--	--
OLIVIA	2,621															
CONGREGATE HOUSING		319,236	220,005	99,231	537	96,765	3,003	--	--	--	--	5,278	--	96,765	--	--
MULTI FAMILY HOUSING [*]		33,722	16,725	16,997	1,872	21,416	(2,547)	--	--	--	(25,562)	386,311	297,711	21,416	3,088	--
STORM SEWER [*]		--	--	--	--	59	(59)	--	--	--	--	1,137	--	59	--	--
PLYMOUTH	62,979															
SOLID WASTE [*]		461,382	574,481	(113,099)	239,021	--	125,922	--	--	--	30,050	--	--	--	--	--
TOWNE SQUARE HRA		793,881	495,202	298,679	63,970	309,626	53,023	--	--	--	--	6,406	--	--	--	--
PRINCETON	3,978															
AIRPORT		21,075	97,386	(76,311)	854	400	(75,857)	--	--	--	(42,600)	--	--	400	20,000	--
PRIOR LAKE	14,687															
EDA [*]		81,069	--	81,069	--	--	81,069	--	--	--	--	--	--	--	--	--
STORM WATER [*]		119,061	110,315	8,746	16,391	--	25,137	--	--	--	--	--	--	--	--	--
RAMSEY	18,079															
RECYCLING [*]		126,905	117,501	9,404	814	--	10,218	--	--	--	1,500	--	--	--	--	--
STREET LIGHT		77,672	40,337	37,335	10,664	--	47,999	--	--	--	2,000	1,400	--	--	--	--
RED WING	15,854															
INCINERATOR		999,408	1,329,036	(329,628)	173,546	29,205	(185,287)	--	--	--	400,000	112,323	--	--	--	--
MEYER BLDG [*]		--	324	(324)	29,871	94,708	(65,161)	--	--	--	33,800	--	--	--	--	--
SOLID WASTE		883,320	882,466	854	9,017	9,461	410	--	--	--	--	45,736	--	--	--	--
REDWOOD FALLS	5,226															
SOUTHWAITE APTS		203,363	90,015	113,348	1,969	136,067	(20,750)	--	--	--	(5)	23,881	--	136,067	22,026	--
STORM SEWER [*]		94,388	70,981	23,407	9,880	962	32,325	--	--	--	366,486	--	--	962	6,988	--
RICHFIELD	34,261															
STORM SEWER		741,828	504,321	237,507	--	84,359	153,148	--	--	--	3,329	373,128	--	84,359	130,000	--
STREET LIGHT [*]		90,990	--	90,990	1,744	--	92,734	--	--	--	75,000	--	--	--	--	--
ROBBINSDALE	14,149															
DEPUTY REGISTRAR		256,886	245,116	11,770	5,934	--	17,704	--	--	--	52,520	139	--	--	--	--
STORM SEWER		141,154	67,309	73,845	25,261	--	99,106	--	--	--	--	--	--	--	--	--
ROCHESTER	80,186															
PARKING METER		2,629,283	2,332,986	296,297	83,456	5,246	374,507	--	--	577	8,000	5,159,857	--	--	--	--
ROCKFORD	3,325															
FIRE		82,634	73,784	8,850	43,944	--	52,794	--	--	--	--	43,434	--	--	--	--
ROSEMOUNT	13,146															
STORM WATER		473,546	382,858	90,688	542,561	130,420	502,829	--	--	--	332,494	356,155	--	129,420	165,000	--
ROSEVILLE	34,306															
RECYCLING		256,321	248,811	7,510	594	--	8,104	--	--	--	265	2,479	--	--	--	--
STORM DRAINAGE		586,374	402,262	184,112	227,387	--	411,499	--	--	--	51,470	91,577	--	--	--	--

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

**TABLE 19**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SAUK CENTRE HRA [*][14]	3,849	157,415	88,185	69,230	6,824	21,868	54,186	63,181	--	--	--	38,490	--	21,589	21,466
SAVAGE SEPTIC INSPECTION [*] STORM WATER	17,040	-- 345,293	5,366 329,047	(5,366) 16,246	-- --	-- --	(5,366) 16,246	-- --	-- --	-- --	(5,000)	15,375	-- --	-- --	-- --
SHAKOPEE STORM DRAINAGE	16,043	617,148	456,498	160,650	619,809	45,068	735,391	--	--	--	--	547,414	--	45,068	100,000
SHOREVIEW SURFACE WATER	26,427	367,905	374,914	(7,009)	17,024	--	10,015	--	--	--	--	83,138	--	--	--
SHOREWOOD RECYCLING [*] STORM WATER [*]	7,008	91,257 45,591	80,348 100,126	10,909 (54,535)	1,166 12,668	-- --	12,075 (41,867)	-- --	-- --	-- --	-- (10,000)	-- --	-- --	-- --	-- --
SLEEPY EYE HEAT	3,730	30,845	39,675	(8,830)	1,122	--	(7,708)	--	--	--	--	--	--	--	--
STILLWATER PARKING SYSTEM STORM SEWER [*]	16,133	61,807 179,332	66,057 145,744	(4,250) 33,588	9,024 32,000	-- 1,670	4,774 63,918	-- --	-- --	-- --	(13,638)	13,638 --	-- --	-- 1,670	-- --
ST. CLOUD HRA [13] PARKING SYSTEM	59,584	2,757,252 827,843	2,453,837 478,960	303,415 348,883	193,091 30,718	721,957 15,907	(225,451) 363,694	-- --	1,313,784 --	-- --	92,597 115,334	339,775 1,891	4,279,023 --	721,957 15,907	4,319,787 105,000
ST. JAMES EDA HOUSING	4,403	54,787	28,784	26,003	795	34,724	(7,926)	--	--	--	--	400,430	417,185	34,724	6,948
ST. PAUL HRA HOUSING LOAN [*] IMPOUNDING LOT PORT AUTHORITY SPECIAL SERVICES	268,667	825,528 1,551,764 6,612,837 5,560,540	5,119,485 1,531,651 4,873,479 5,482,057	(4,293,957) 20,113 1,739,358 78,483	1,574,176 -- 6,819,225 75,196	77,823 -- 8,916,552 90,278	(2,797,604) 20,113 (357,969) 63,401	-- -- -- --	-- -- -- --	-- -- -- --	802,117 96,147 -- (106,000)	-- 5,823 122,250 237,215	-- -- -- --	77,823 -- 3,731,140 --	-- -- 1,296,835 --
ST. PETER FIRE RELIEF [*] TRANSIT	9,797	37,602 27,827	76,321 131,373	(38,719) (103,546)	53,041 133,196	-- 272	14,322 29,378	-- --	-- 76,734	-- 41,093	-- --	-- 55,449	-- --	-- --	-- --
THIEF RIVER FALLS AIRPORT	8,334	76,164	430,344	(354,180)	669,541	3,454	311,907	--	256,562	292,350	--	345,687	--	--	--
VADNAIS HEIGHTS EDA [*] SOLID WASTE STORM WATER WATER RESERVE [*]	13,284	135,589 42,255 185,772 96,184	1,312 38,094 147,592 284	134,277 4,161 38,180 95,900	8,099 6,874 7,273 30,375	66,010 -- -- --	76,366 11,035 45,453 126,275	-- -- -- --	-- -- -- --	-- -- -- --	68,089 -- -- 30,000	-- -- -- --	-- -- -- --	66,010 -- -- --	50,000 -- -- --
VIRGINIA CITY STEAM WASHINGTON MANOR	9,100	2,894,498 468,290	2,893,116 313,820	1,382 154,470	190,154 26,365	165,702 283,044	25,834 (102,209)	-- --	-- --	-- --	-- --	319,998 --	1,847,200 --	165,702 283,044	106,075 --

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**TABLE 19  
PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WACONIA	5,309															
STORM WATER		82,066	94,537	(12,471)	5,319	---	(7,152)	---	---	---	(50,000)	---	---	---	---	---
STREET LIGHTS [*]		39,138	29,999	9,139	---	116	9,023	---	---	---	---	---	---	---	---	---
WASECA	8,816															
AIRPORT		38,925	85,107	(46,182)	914	---	(45,268)	---	---	---	---	4,942	---	---	---	---
WAYZATA	4,128															
LICENSE BUREAU		141,881	131,462	10,419	3,762	---	14,181	---	---	---	35,000	---	---	---	---	---
STORM WATER		126,454	95,106	31,348	27,874	---	59,222	---	---	---	5,000	---	---	---	---	---
WHITE BEAR LAKE	26,485															
LICENSE BUREAU		360,906	293,918	66,988	573	---	67,561	---	---	---	70,000	---	---	---	---	---
SENIOR HOUSING		264,345	153,387	110,958	9,419	---	120,377	---	---	---	173,210	---	---	---	---	---
WILLMAR	18,889															
HEAT		661,970	577,365	84,605	54,732	192,225	(52,888)	---	---	---	57,322	---	---	---	---	---
WINDOM	4,600															
MULTI-PURPOSE CENTER [*]		---	834	(834)	493,215	---	492,381	---	---	---	---	47,177	---	---	---	---
WINONA	26,590															
AIRPORT		18,638	192,461	(173,823)	40,613	---	(133,210)	---	---	39,754	(51,367)	39,471	---	---	---	---
INSPECTIONS		296,423	242,233	54,190	7,246	---	61,436	---	---	---	(7,155)	3,119	---	---	---	---
PUBLIC TRANSPORTATION		58,543	240,281	(181,738)	152,967	---	(28,771)	---	45,932	101,799	(144,975)	---	---	---	---	---
WORTHINGTON	10,304															
AIRPORT		105,342	447,659	(342,317)	1,649,086	---	1,306,769	126,660	1,175,659	311,830	---	1,648,151	---	---	---	---
HRA		344,953	836,618	(491,665)	489,223	38,037	(40,479)	44,092	437,217	---	---	71,560	---	38,037	48,765	---
INDUSTRIAL WASTEWATER		502,992	582,194	(79,202)	19,527	2,684	(62,359)	---	---	---	---	57,518	---	2,605	20,000	---
PARKING SYSTEM		13,487	13,564	(77)	34,440	---	34,363	---	---	---	---	---	---	---	---	---
PRAIRIE ACRES APARTMENTS		90,099	53,602	36,497	4,346	61,562	(20,719)	---	---	---	---	---	---	61,562	10,000	---
<b>TOTAL</b>	<b>2,516,484</b>	<b>142,678,629</b>	<b>130,097,345</b>	<b>12,581,284</b>	<b>34,639,581</b>	<b>38,145,191</b>	<b>9,075,674</b>	<b>4,471,419</b>	<b>5,623,362</b>	<b>7,346,990</b>	<b>(2,133,559)</b>	<b>43,281,844</b>	<b>70,816,410</b>	<b>31,644,757</b>	<b>83,373,474</b>	

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**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	Number of		Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
		Stores	Type of Store				Expense	Income	Revenue	Expense				Interest Payments	Principal Payments	
ALEXANDRIA	8,599	2	OFF SALE ONLY	2,664,908	2,067,009	597,899	332,960	264,939	12,995	11,189	266,745	295,124	7,219	---	---	---
ANOKA	17,964	2	OFF SALE ONLY	2,922,042	2,191,942	730,100	473,885	256,215	51,694	---	307,909	70,000	44,108	---	---	---
APPLE VALLEY	43,468	2	OFF SALE ONLY	4,227,183	3,202,283	1,024,900	794,561	230,339	21,461	---	251,800	235,000	5,795	---	---	---
BEMIDJI	12,090	2	OFF SALE ONLY	3,029,147	2,266,249	762,898	452,806	310,092	31,134	---	341,226	260,302	3,933	---	---	---
BENSON	3,316	1	ON & OFF SALE	775,284	477,816	297,468	260,321	37,147	7,184	---	44,331	50,000	120,148	---	---	---
BIG LAKE	4,767	1	OFF SALE ONLY	1,382,091	1,042,602	339,489	217,207	122,282	13,942	---	136,224	95,000	---	---	---	---
BLUE EARTH	3,677	1	OFF SALE ONLY	693,677	525,822	167,855	123,456	44,399	17,232	---	61,631	55,000	10,075	---	---	---
BROOKLYN CENTER	28,535	3	OFF SALE ONLY	3,200,585	2,433,185	767,400	592,651	174,749	21,723	4,691	191,781	75,000	39,421	---	4,691	---
BUFFALO	9,675	1	OFF SALE ONLY	1,336,995	901,012	435,983	244,070	191,913	5,368	---	197,281	190,000	11,469	---	---	---
CALEDONIA	3,011	1	OFF SALE ONLY	327,407	254,424	72,983	52,144	20,839	---	---	20,839	3,910	---	---	---	---
CAMBRIDGE	5,334	1	OFF SALE ONLY	1,883,843	1,447,199	436,644	277,038	159,606	22,402	20,152	161,856	120,000	---	---	19,762	56,688
COLUMBIA HEIGHTS	18,699	3	OFF SALE ONLY	6,367,689	5,009,923	1,357,766	900,604	457,162	61,891	348	518,705	21,235	266,558	2,985	---	---
DELANO	3,377	1	ON & OFF SALE	1,044,023	735,302	308,721	247,690	61,031	37,743	---	98,774	45,000	16,766	---	---	---
DETROIT LAKES	7,368	1	OFF SALE ONLY	2,286,443	1,772,453	513,990	255,375	258,615	11,843	5,618	264,840	155,000	---	---	---	---
EDEN PRAIRIE	50,681	3	OFF SALE ONLY	6,474,790	4,771,581	1,703,209	1,055,482	647,727	27,792	101,799	573,720	---	3,403	---	101,750	---
EDINA	47,235	3	OFF SALE ONLY	7,986,577	6,039,893	1,946,684	1,164,650	782,034	---	14,735	767,299	458,000	61,751	---	---	---
ELK RIVER	15,714	1	OFF SALE ONLY	3,074,852	2,383,340	691,512	455,045	236,467	119,575	84,561	271,481	(130,427)	---	80,863	90,000	1,155,000
FAIRMONT	11,316	1	OFF SALE ONLY	1,756,255	1,306,545	449,710	250,255	199,455	56,953	194	256,214	125,000	7,301	---	---	---
FARMINGTON	10,563	2	OFF SALE ONLY	1,646,183	1,240,697	405,486	329,963	75,523	4,813	---	80,336	62,833	10,845	---	---	---
FERGUS FALLS	13,224	1	OFF SALE ONLY	2,334,831	1,752,187	582,644	295,767	286,877	86,788	2,106	371,559	188,000	---	---	---	---
FRIDLEY	28,626	2	OFF SALE ONLY	3,219,049	2,555,072	663,977	480,223	183,754	83,226	---	266,980	140,000	91,479	---	---	---
GLENCOE	5,306	1	OFF SALE ONLY	831,193	657,161	174,032	95,460	78,572	1,366	26,460	53,478	12,500	11,720	---	26,460	25,000
GLENWOOD	2,655	1	OFF SALE ONLY	685,500	537,512	147,988	103,621	44,367	6,252	---	50,619	30,000	16,102	---	---	---
GRANITE FALLS	3,098	1	OFF SALE ONLY	562,277	400,673	161,604	88,468	73,136	20,725	---	93,861	77,063	253	---	---	---
HUTCHINSON	12,989	1	OFF SALE ONLY	2,672,072	2,039,066	633,006	334,853	298,153	14,833	10,778	302,208	245,000	---	---	10,778	---
JACKSON	3,534	1	OFF SALE ONLY	526,857	400,773	126,084	102,967	23,117	12,346	---	35,463	5,000	3,256	---	---	---
KASSON	4,278	1	OFF SALE ONLY	492,326	366,360	125,966	128,158	(2,192)	4,403	---	2,211	10,000	6,196	---	---	---
LAKEVILLE	38,506	4	OFF SALE ONLY	7,111,544	5,402,822	1,708,722	1,170,647	538,075	57,735	85,901	509,909	169,499	101,863	---	85,901	---
LITCHFIELD	6,276	1	OFF SALE ONLY	1,227,288	981,110	246,178	168,172	78,006	8,342	---	86,348	64,000	1,542	---	---	---
LONG PRAIRIE	2,840	1	OFF SALE ONLY	727,715	560,833	166,882	95,080	71,802	22,582	---	94,384	130,000	---	---	---	---
LUVERNE	4,561	1	OFF SALE ONLY	533,031	391,526	141,505	93,821	47,684	3,868	---	51,552	25,000	1,897	---	---	---
MARSHALL	12,686	1	OFF SALE ONLY	2,354,599	1,738,004	616,595	225,876	390,719	11,885	---	402,604	300,000	38,380	---	---	---
MONTEVIDEO	5,377	1	OFF SALE ONLY	1,224,482	929,135	295,347	221,714	73,633	4,970	---	78,603	90,000	113,858	---	---	---
MONTICELLO	7,079	1	OFF SALE ONLY	2,105,252	1,564,025	541,227	236,323	304,904	29,740	423	334,221	134,000	357	---	---	---
MORA	3,105	1	OFF SALE ONLY	1,571,080	1,206,610	364,470	172,805	191,665	42,237	---	233,902	430,000	2,809	---	---	---
MORRIS	5,686	1	OFF SALE ONLY	792,923	605,889	187,034	135,366	51,668	6,909	4,235	54,342	30,000	312,825	---	---	---
MOUND	9,778	1	OFF SALE ONLY	1,671,286	1,258,919	412,367	216,441	195,926	21,068	---	216,994	78,500	---	---	---	---
NORTH BRANCH	6,344	1	OFF SALE ONLY	761,004	592,800	168,204	141,726	26,478	13,507	1,739	38,246	3,733	---	---	---	---
NORTHFIELD	16,206	1	OFF SALE ONLY	1,714,314	1,280,170	434,144	280,517	153,627	42,703	---	196,330	170,000	6,256	---	1,739	42,000
OLIVIA	2,621	1	ON & OFF SALE	647,244	438,836	208,408	189,247	19,161	2,908	---	22,069	10,000	8,650	---	---	---
PARK RAPIDS	3,035	1	OFF SALE ONLY	2,165,803	1,627,744	538,059	281,633	256,426	13,823	---	270,249	293,601	6,656	---	---	---
PINE CITY	2,805	1	OFF SALE ONLY	1,065,229	872,764	192,465	168,173	24,292	13,244	1,183	36,353	20,000	12,072	---	---	---
PIPESTONE	4,552	1	OFF SALE ONLY	706,744	529,206	177,538	121,266	56,272	7,656	---	63,928	43,000	---	---	---	---
PLAINVIEW	2,972	1	ON & OFF SALE	478,582	282,614	195,968	164,724	31,244	25,355	---	56,599	76,450	33,297	---	---	---
PRINCETON	3,978	1	OFF SALE ONLY	1,230,471	937,544	292,927	167,779	125,148	46,353	---	171,501	43,100	8,815	---	---	---
PROCTOR	3,007	1	OFF SALE ONLY	579,060	456,341	122,719	105,418	17,301	102	11,160	6,243	1,000	4,425	---	11,160	---
REDWOOD FALLS	5,226	1	OFF SALE ONLY	805,744	615,080	190,664	131,333	59,331	18,786	---	78,117	15,000	1,999	---	---	---
RICHFIELD	34,261	4	OFF SALE ONLY	8,397,027	6,480,216	1,916,811	1,271,140	645,671	41,866	14,311	673,226	676,160	14,085	---	---	---
ROBBINSDALE	14,149	1	OFF SALE ONLY	1,548,142	1,239,076	309,066	264,948	44,118	33,850	---	77,968	70,000	22,446	---	---	---
SAUK RAPIDS	9,590	1	OFF SALE ONLY	1,564,319	1,237,492	326,827	177,797	149,030	26,148	10,847	164,331	135,150	19,304	---	8,750	35,000
SAVAGE	17,040	2	OFF SALE ONLY	2,637,625	2,006,366	631,259	527,486	103,773	26,732	76,100	54,405	131,200	2,185,413	2,217,578	---	---
SHOREWOOD	7,008	3	OFF SALE ONLY	2,075,485	1,649,619	425,866	428,034	(2,168)	10,306	3,391	4,747	---	---	---	---	---

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	Number of		Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Stores	Type of Store				Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SLEEPY EYE	3,730	1	OFF SALE ONLY	375,262	271,541	103,721	85,393	18,328	13,966	---	32,294	55,000	13,556	---	---	---
SPRING LAKE PARK	7,113	1	OFF SALE ONLY	3,059,228	2,420,376	638,852	486,516	152,336	109,223	16,772	244,787	150,000	2,500	---	16,772	---
ST. ANTHONY	8,419	3	ON & OFF SALE	4,180,692	3,031,420	1,149,272	945,111	204,161	49,460	57,945	195,676	161,676	36,040	---	57,945	58,512
ST. JAMES	4,403	1	OFF SALE ONLY	482,517	341,475	141,042	88,420	52,622	11,206	---	63,828	28,128	---	---	---	---
THIEF RIVER FALLS	8,334	1	OFF SALE ONLY	2,393,021	1,836,604	556,417	302,642	253,775	37,528	---	291,303	364,000	4,172	---	---	---
TWO HARBORS	3,542	1	OFF SALE ONLY	1,246,408	941,738	304,670	213,003	91,667	8,924	58,003	42,588	5,043	26,993	---	---	---
WADENA	4,284	1	OFF SALE ONLY	928,928	698,795	230,133	128,237	101,896	7,324	---	109,220	59,666	1,162	---	---	---
WAYZATA	4,128	1	ON & OFF SALE	2,615,324	1,556,852	1,058,472	782,919	275,553	27,674	8,348	294,879	100,000	11,667	---	8,348	185,000
WINDOM	4,600	1	OFF SALE ONLY	824,628	595,118	229,510	166,452	63,058	5,153	20,000	48,211	35,000	3,883	---	---	---
WORTHINGTON	10,304	1	OFF SALE ONLY	1,237,121	920,781	316,340	197,104	119,236	17,671	---	136,907	125,000	2,389	---	---	---
<b>TOTAL</b>	<b>666,644</b>	<b>87</b>		<b>127,443,201</b>	<b>96,277,522</b>	<b>31,165,679</b>	<b>20,662,943</b>	<b>10,502,736</b>	<b>1,576,488</b>	<b>652,989</b>	<b>11,426,235</b>	<b>7,116,446</b>	<b>3,737,109</b>	<b>2,301,426</b>	<b>444,056</b>	<b>1,557,200</b>

**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ALEXANDRIA	8,599	2	OFF SALE ONLY	2,664,908	2,067,009	597,899	332,960	264,939	12,995	11,189	266,745	295,124	7,219	---	---	---
ANOKA	17,964	2	OFF SALE ONLY	2,922,042	2,191,942	730,100	473,885	256,215	51,694	---	307,909	70,000	44,108	---	---	---
APPLE VALLEY	43,468	2	OFF SALE ONLY	4,227,183	3,202,283	1,024,900	794,561	230,339	21,461	---	251,800	235,000	5,795	---	---	---
BEMIDJI	12,090	2	OFF SALE ONLY	3,029,147	2,266,249	762,898	452,806	310,092	31,134	---	341,226	260,302	3,933	---	---	---
BENSON	3,316	1	ON & OFF SALE	775,284	477,816	297,468	260,321	37,147	7,184	---	44,331	50,000	120,148	---	---	---
BIG LAKE	4,767	1	OFF SALE ONLY	1,382,091	1,042,602	339,489	217,207	122,282	13,942	---	136,224	95,000	---	---	---	---
BLUE EARTH	3,677	1	OFF SALE ONLY	693,677	525,822	167,855	123,456	44,399	17,232	---	61,631	55,000	10,075	---	---	---
BROOKLYN CENTER	28,535	3	OFF SALE ONLY	3,200,585	2,433,185	767,400	592,651	174,749	21,723	4,691	191,781	75,000	39,421	---	4,691	---
BUFFALO	9,675	1	OFF SALE ONLY	1,336,995	901,012	435,983	244,070	191,913	5,368	---	197,281	190,000	11,469	---	---	---
CALEDONIA	3,011	1	OFF SALE ONLY	327,407	254,424	72,983	52,144	20,839	---	---	20,839	3,910	---	---	---	---
CAMBRIDGE	5,334	1	OFF SALE ONLY	1,883,843	1,447,199	436,644	277,038	159,606	22,402	20,152	161,856	120,000	---	---	19,762	56,688
COLUMBIA HEIGHTS	18,699	3	OFF SALE ONLY	6,367,689	5,009,923	1,357,766	900,604	457,162	61,891	348	518,705	21,235	266,558	2,985	---	---
DELANO	3,377	1	ON & OFF SALE	1,044,023	735,302	308,721	247,690	61,031	37,743	---	98,774	45,000	16,766	---	---	---
DETROIT LAKES	7,368	1	OFF SALE ONLY	2,286,443	1,772,453	513,990	255,375	258,615	11,843	5,618	264,840	155,000	---	---	---	---
EDEN PRAIRIE	50,681	3	OFF SALE ONLY	6,474,790	4,771,581	1,703,209	1,055,482	647,727	27,792	101,799	573,720	---	3,403	---	101,750	---
EDINA	47,235	3	OFF SALE ONLY	7,986,577	6,039,893	1,946,684	1,164,650	782,034	---	14,735	767,299	458,000	61,751	---	---	---
ELK RIVER	15,714	1	OFF SALE ONLY	3,074,852	2,383,340	691,512	455,045	236,467	119,575	84,561	271,481	(130,427)	---	80,863	90,000	1,155,000
FAIRMONT	11,316	1	OFF SALE ONLY	1,736,255	1,306,545	449,710	250,255	199,455	56,953	194	256,214	125,000	7,301	---	---	---
FARMINGTON	10,563	2	OFF SALE ONLY	1,646,183	1,240,697	405,486	329,963	75,523	4,813	---	80,336	62,833	10,845	---	---	---
FERGUS FALLS	13,224	1	OFF SALE ONLY	2,334,831	1,752,187	582,644	295,767	286,877	86,788	2,106	371,559	188,000	---	---	---	---
FRIDLEY	28,626	2	OFF SALE ONLY	3,219,049	2,555,072	663,977	480,223	183,754	83,226	---	266,980	140,000	91,479	---	---	---
GLENCOE	5,306	1	OFF SALE ONLY	831,193	657,161	174,032	95,460	78,572	1,366	26,460	53,478	12,500	11,720	---	26,460	25,000
GLENWOOD	2,655	1	OFF SALE ONLY	685,500	537,512	147,988	103,621	44,367	6,252	---	50,619	30,000	16,102	---	---	---
GRANITE FALLS	3,098	1	OFF SALE ONLY	562,277	400,673	161,604	88,468	73,136	20,725	---	93,861	77,063	253	---	---	---
HUTCHINSON	12,989	1	OFF SALE ONLY	2,672,072	2,039,066	633,006	334,853	298,153	14,833	10,778	302,208	245,000	---	---	10,778	---
JACKSON	3,534	1	OFF SALE ONLY	526,857	400,773	126,084	102,967	23,117	12,346	---	35,463	5,000	3,256	---	---	---
KASSON	4,278	1	OFF SALE ONLY	492,326	366,360	125,966	128,158	(2,192)	4,403	---	2,211	10,000	6,196	---	---	---
LAKEVILLE	38,506	4	OFF SALE ONLY	7,111,544	5,402,822	1,708,722	1,170,647	538,075	57,735	85,901	509,909	169,499	101,863	---	85,901	---
LITCHFIELD	6,276	1	OFF SALE ONLY	1,227,288	981,110	246,178	168,172	78,006	8,342	---	86,348	64,000	1,542	---	---	---
LONG PRAIRIE	2,840	1	OFF SALE ONLY	727,715	560,833	166,882	95,080	71,802	22,582	---	94,384	130,000	---	---	---	---
LUVERNE	4,561	1	OFF SALE ONLY	533,031	391,526	141,505	93,821	47,684	3,868	---	51,552	25,000	1,897	---	---	---
MARSHALL	12,686	1	OFF SALE ONLY	2,354,599	1,738,004	616,595	225,876	390,719	11,885	---	402,604	300,000	38,380	---	---	---
MONTEVIDEO	5,377	1	OFF SALE ONLY	1,224,482	929,135	295,347	221,714	73,633	4,970	---	78,603	90,000	113,858	---	---	---
MONTICELLO	7,079	1	OFF SALE ONLY	2,105,252	1,564,025	541,227	236,323	304,904	29,740	423	334,221	134,000	357	---	---	---
MORA	3,105	1	OFF SALE ONLY	1,571,080	1,206,610	364,470	172,805	191,665	42,237	---	233,902	430,000	2,809	---	---	---
MORRIS	5,686	1	OFF SALE ONLY	792,923	605,889	187,034	135,366	51,668	6,909	4,235	54,342	30,000	312,825	---	---	---
MOUND	9,778	1	OFF SALE ONLY	1,671,286	1,258,919	412,367	216,441	195,926	21,068	---	216,994	78,500	---	---	---	---
NORTH BRANCH	6,344	1	OFF SALE ONLY	761,004	592,800	168,204	141,726	26,478	13,507	1,739	38,246	3,733	---	---	1,739	42,000
NORTHFIELD	16,206	1	OFF SALE ONLY	1,714,314	1,280,170	434,144	280,517	153,627	42,703	---	196,330	170,000	6,256	---	---	---
OLIVIA	2,621	1	ON & OFF SALE	647,244	438,836	208,408	189,247	19,161	2,908	---	22,069	10,000	8,650	---	---	---
PARK RAPIDS	3,035	1	OFF SALE ONLY	2,165,803	1,627,744	538,059	281,633	256,426	13,823	---	270,249	293,601	6,656	---	---	---
PINE CITY	2,805	1	OFF SALE ONLY	1,065,229	872,764	192,465	168,173	24,292	13,244	1,183	36,353	20,000	12,072	---	---	---
PIPESTONE	4,552	1	OFF SALE ONLY	706,744	529,206	177,538	121,266	56,272	7,656	---	63,928	43,000	---	---	---	---
PLAINVIEW	2,972	1	ON & OFF SALE	478,582	282,614	195,968	164,724	31,244	25,355	---	56,599	76,450	33,297	---	---	---
PRINCETON	3,978	1	OFF SALE ONLY	1,230,471	937,544	292,927	167,779	125,148	46,353	---	171,501	43,100	8,815	---	---	---
PROCTOR	3,007	1	OFF SALE ONLY	579,060	456,341	122,719	105,418	17,301	102	11,160	6,243	1,000	4,425	---	11,160	---
REDWOOD FALLS	5,226	1	OFF SALE ONLY	805,744	615,080	190,664	131,333	59,331	18,786	---	78,117	15,000	1,999	---	---	---
RICHFIELD	34,261	4	OFF SALE ONLY	8,397,027	6,480,216	1,916,811	1,271,140	645,671	41,866	14,311	673,226	676,160	14,085	---	---	---
ROBBINSDALE	14,149	1	OFF SALE ONLY	1,548,142	1,239,076	309,066	164,948	44,118	33,850	---	77,968	70,000	22,446	---	---	---
SAUK RAPIDS	9,590	1	OFF SALE ONLY	1,237,492	1,564,319	326,827	177,797	149,030	26,148	10,847	164,331	135,500	19,304	---	8,750	35,000
SAVAGE	17,040	2	OFF SALE ONLY	2,637,625	2,006,366	631,259	527,486	103,773	26,732	76,100	54,405	131,200	2,185,413	2,217,578	---	---
SHOREWOOD	7,008	3	OFF SALE ONLY	2,075,485	1,649,619	425,866	428,034	(2,168)	10,306	3,391	4,747	---	---	---	---	---

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



**TABLE 20**  
**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORE OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SLEEPY EYE	3,730	1	OFF SALE ONLY	375,262	271,541	103,721	85,393	18,328	13,966	---	32,294	55,000	13,556	---	---	---
SPRING LAKE PARK	7,113	1	OFF SALE ONLY	3,059,228	2,420,376	638,852	486,516	152,336	109,223	16,772	244,787	150,000	2,500	---	16,772	---
ST. ANTHONY	8,419	3	ON & OFF SALE	4,180,692	3,031,420	1,149,272	945,111	204,161	49,460	57,945	195,676	161,676	36,040	---	57,945	58,512
ST. JAMES	4,403	1	OFF SALE ONLY	482,517	341,475	141,042	88,420	52,622	11,206	---	63,828	28,128	---	---	---	---
THIEF RIVER FALLS	8,334	1	OFF SALE ONLY	2,393,021	1,836,604	556,417	302,642	253,775	37,528	---	291,303	364,000	4,172	---	---	---
TWO HARBORS	3,542	1	OFF SALE ONLY	1,246,408	941,738	304,670	213,003	91,667	8,924	58,003	42,588	5,043	26,993	---	---	---
WADENA	4,284	1	OFF SALE ONLY	928,928	698,795	230,133	128,237	101,896	7,324	---	109,220	59,666	1,162	---	---	---
WAYZATA	4,128	1	ON & OFF SALE	2,615,324	1,556,852	1,058,472	782,919	275,553	27,674	8,348	294,879	100,000	11,667	---	8,348	185,000
WINDOM	4,600	1	OFF SALE ONLY	824,628	595,118	229,510	166,452	63,058	5,153	20,000	48,211	35,000	3,883	---	---	---
WORTHINGTON	10,304	1	OFF SALE ONLY	1,237,121	920,781	316,340	197,104	119,236	17,671	---	136,907	125,000	2,389	---	---	---
<b>TOTAL</b>	<b>666,644</b>	<b>87</b>		<b>127,443,201</b>	<b>96,277,522</b>	<b>31,165,679</b>	<b>20,662,943</b>	<b>10,502,736</b>	<b>1,576,488</b>	<b>652,989</b>	<b>11,426,235</b>	<b>7,116,446</b>	<b>3,737,109</b>	<b>2,301,426</b>	<b>444,056</b>	<b>1,557,200</b>

## ENTERPRISE FUND FOOTNOTES

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

## ENTERPRISE FUND FOOTNOTES

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

### Types of Public Service Enterprises

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

*ANALYSIS OF*  
**TOTAL OUTSTANDING INDEBTEDNESS**

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
AFTON	2,920	57,000	---	---	---	---	---	---	57,000	---	25,000
ALBERT LEA	17,953	---	1,704,823	---	3,645,000	3,035,000	---	118,650	8,503,473	3,035,000	1,121,712
ALEXANDRIA	8,599	4,894,100	8,000	---	---	---	6,455,000	---	11,357,100	---	---
ANDOVER	23,213	760,000	8,495,000	---	15,425,000	2,315,000	---	---	26,995,000	2,890,000	473,595
ANOKA	17,964	1,240,000	9,360,000	---	585,000	570,000	---	---	11,755,000	1,780,000	---
APPLE VALLEY	43,468	11,475,000	4,380,000	---	34,015,000	4,645,000	---	995,000	55,510,000	12,015,000	610,000
ARDEN HILLS	9,737	---	3,100,000	---	---	---	---	---	3,100,000	---	---
AUSTIN	22,028	3,000,000	4,065,000	---	8,660,000	7,945,000	7,705,000	2,435,925	33,810,925	4,525,000	4,829,842
BAXTER	5,189	155,000	215,000	---	6,890,000	3,065,000	---	---	10,325,000	1,835,000	836,657
BAYPORT	3,095	505,000	3,175,000	---	320,000	---	---	---	4,000,000	2,110,000	20,000
BELLE PLAINE	3,481	---	3,145,000	---	2,725,000	1,720,000	440,000	---	8,030,000	1,360,000	180,000
BEMIDJI	12,090	270,000	4,380,000	---	1,185,000	1,375,000	3,605,000	---	10,815,000	1,275,000	1,597,769
BENSON	3,316	350,000	920,000	---	---	1,115,000	---	---	2,385,000	---	677,351
BIG LAKE	4,767	---	1,259,396	---	960,000	5,431,000	216,745	---	7,867,141	910,000	1,907,755
BLAINE	44,852	6,695,000	14,380,000	---	9,595,000	1,150,000	---	---	31,820,000	10,305,000	740,000
BLOOMINGTON	87,476	18,760,000	9,165,000	80,800,000	9,870,000	1,820,000	2,440,000	10,500,000	133,355,000	98,130,000	1,459,373
BLUE EARTH	3,677	---	7,430,000	---	6,760,000	6,180,000	---	---	20,370,000	9,730,000	---
BRAINERD	13,183	760,000	80,000	---	2,615,000	205,000	---	---	3,660,000	475,000	1,016,244
BRECKENRIDGE	3,693	60,000	155,000	---	3,902,902	139,098	---	---	4,257,000	315,000	347,021
BROOKLYN CENTER	28,535	7,900,000	11,585,000	---	4,740,000	1,400,000	---	3,530,000	29,155,000	4,985,000	279,339
BROOKLYN PARK	63,940	8,780,000	---	---	9,730,000	10,815,000	---	---	29,325,000	390,000	32,426,273
BUFFALO	9,675	890,000	5,025,000	---	14,344,700	23,864,743	3,465,000	---	47,589,443	3,840,000	1,459,889
BURNSVILLE	58,705	4,195,000	12,095,000	---	37,690,000	---	5,620,000	---	59,600,000	27,930,000	3,993,073
CALEDONIA	3,011	1,765,000	---	---	---	---	---	---	1,765,000	285,000	881,083
CAMBRIDGE	5,334	684,159	1,557,000	---	10,069,213	1,066,000	---	926,141	14,302,513	6,524,159	8,448,571
CANNON FALLS	3,723	---	3,670,000	---	6,595,000	---	---	---	10,265,000	1,470,000	---
CHAMPLIN	20,385	2,530,000	13,495,000	---	2,550,000	5,580,000	---	---	24,155,000	4,450,000	978,738
CHANHASSEN	17,381	6,440,000	19,770,000	---	25,751,441	1,565,000	---	---	53,526,441	15,630,000	2,339,370
CHASKA	15,361	---	40,898,927	---	2,755,000	1,020,000	6,310,000	---	50,983,927	9,495,000	5,433,457
CHISHOLM	5,118	885,000	210,000	---	---	1,881,471	---	---	2,976,471	705,000	474,836
CIRCLE PINES	4,772	250,000	---	---	1,165,000	---	1,665,000	---	3,080,000	1,255,000	---
CLOQUET	11,154	2,480,000	---	---	---	2,570,000	---	425,000	5,475,000	960,000	---
COLUMBIA HEIGHTS	18,699	---	5,324,721	---	---	---	---	---	5,324,721	2,925,000	172,822
COON RAPIDS	61,904	1,350,000	8,375,000	---	22,365,000	11,860,000	---	---	43,950,000	12,645,000	2,638,291
CORCORAN	5,698	---	---	---	542,306	---	---	---	542,306	435,000	306,270
COTTAGE GROVE	30,630	80,000	445,000	---	13,670,000	7,780,000	---	---	21,975,000	2,580,000	2,537,502
CROOKSTON	8,137	1,530,000	4,670,000	---	---	5,281,900	---	---	11,481,900	3,950,000	1,445,859
CRYSTAL	23,677	1,280,000	7,955,000	---	7,975,000	---	---	---	17,210,000	6,900,000	1,265,790
DAYTON	5,144	229,000	125,000	---	1,845,000	---	415,000	---	2,614,000	415,000	50,000
DEEPHAVEN	3,706	---	---	---	---	---	---	---	---	---	---
DELANO	3,377	---	125,000	---	1,090,000	1,570,000	---	---	2,785,000	1,570,000	3,428,688
DETROIT LAKES	7,368	1,140,000	785,000	---	2,055,000	85,000	---	---	4,065,000	2,010,000	7,666,421
DILWORTH	3,015	120,000	---	---	2,606,425	333,575	---	---	3,060,000	850,000	482,691
DULUTH	85,249	16,652,900	3,185,000	26,682,934	36,747,100	15,845,000	21,660,448	2,485,000	123,258,382	33,397,934	29,524,505
EAGAN	60,073	2,490,000	---	---	21,835,000	18,390,000	---	525,000	43,240,000	16,840,000	612,338
EAST BETHEL	10,055	---	---	---	1,830,000	---	445,000	---	2,275,000	2,260,000	88,000
EAST GRAND FORKS	8,044	---	30,000	295,000	5,265,000	---	---	570,896	6,160,896	1,525,000	1,461,101
EDEN PRAIRIE	50,681	10,180,000	---	---	11,230,000	23,770,027	13,535,000	295,000	59,010,027	26,960,000	592,785
EDINA	47,235	8,090,000	53,090,000	---	530,000	8,550,000	---	---	70,260,000	50,825,000	850,862
ELK RIVER	15,714	2,160,000	965,000	---	9,235,000	8,455,000	2,555,000	185,000	23,555,000	2,295,000	876,303
ELY	3,883	1,435,000	1,600,000	---	---	35,000	---	---	3,070,000	830,000	502,080
EVELETH	3,964	---	---	---	---	1,970,000	---	---	1,970,000	---	806,222
FAIRMONT	11,316	---	1,896,000	---	15,320,000	830,000	---	---	18,046,000	3,860,000	220,827

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
FALCON HEIGHTS	5,386	---	1,980,000	---	980,000	---	---	---	2,960,000	335,000	---
FARIBAULT	19,177	3,455,000	2,860,000	1,180,000	5,065,000	8,510,000	3,625,000	---	24,695,000	25,450,000	1,072,957
FARMINGTON	10,563	---	4,922,607	---	7,660,000	5,601,215	---	---	18,183,822	1,602,607	243,606
FERGUS FALLS	13,224	855,000	1,530,000	---	10,460,000	2,185,000	---	985,000	16,015,000	4,520,000	7,447,676
FOREST LAKE	6,808	20,000	1,060,000	785,000	---	---	---	393,601	2,258,601	---	485,800
FRIDLEY	28,626	---	13,760,000	460,000	1,290,000	5,625,000	---	---	21,135,000	---	---
GLENCOE	5,306	---	1,210,000	---	3,520,000	10,750,000	10,640,000	1,105,000	27,225,000	9,345,000	779,977
GLENWOOD	2,655	395,000	25,000	---	15,000	1,177,000	290,000	---	1,902,000	1,080,000	23,214
GOLDEN VALLEY	21,001	---	28,320,000	---	10,010,000	---	---	---	38,330,000	18,800,000	2,270,172
GOODVIEW	3,385	---	840,000	---	1,995,000	---	---	---	2,835,000	965,000	156,430
GRAND RAPIDS	8,495	---	3,850,000	---	8,770,000	1,465,000	2,645,000	---	16,730,000	1,465,000	2,741,308
GRANITE FALLS	3,098	---	40,000	---	4,310,000	4,046,833	1,625,979	---	10,022,812	2,355,000	147,784
GRANT	4,178	---	---	---	190,000	---	---	---	190,000	---	---
HAM LAKE	12,029	---	---	---	720,000	---	---	270,000	990,000	---	---
HASTINGS	17,626	13,045,000	---	---	12,660,000	7,055,000	---	---	32,760,000	12,280,000	1,251,226
HERMANTOWN	7,211	---	---	---	3,105,000	---	5,490,000	---	8,595,000	825,000	162,528
HIBBING	17,720	6,790,000	1,130,000	---	---	10,355,000	---	---	18,275,000	10,605,000	4,504,522
HOPKINS	16,887	1,945,000	10,943,543	---	1,485,000	2,215,000	---	---	16,588,543	9,278,543	---
HUGO	5,867	---	2,145,000	---	2,235,000	1,955,000	---	---	6,335,000	1,225,000	65,000
HUTCHINSON	12,989	1,780,000	1,088,155	---	15,185,000	18,778,992	9,950,000	---	46,782,147	14,904,006	172,634
INDEPENDENCE	3,231	---	---	---	4,180,000	---	---	---	4,180,000	820,000	15,000
INTERNATIONAL FALLS	7,704	335,000	2,100,000	---	---	20,000	---	---	2,455,000	1,825,000	---
INVER GROVE HEIGHTS	29,151	2,042,425	21,095,221	---	11,375,000	13,285,000	---	---	47,797,646	14,975,000	---
JACKSON	3,534	480,000	770,000	---	---	895,000	925,900	---	3,070,900	2,545,000	---
JORDAN	3,359	---	---	---	4,620,000	4,960,000	---	---	9,580,000	2,530,000	346,440
KASSON	4,278	---	40,000	---	456,481	2,148,519	---	---	2,645,000	815,000	90,000
LA CRESCENT	4,733	215,000	---	---	6,195,000	785,000	880,000	---	8,075,000	---	7,472
LAKE CITY	4,602	125,000	260,000	---	2,949,000	850,000	184,000	---	4,368,000	850,000	2,650,606
LAKE ELMO	6,493	---	---	---	650,000	---	---	---	650,000	---	---
LAKEVILLE	38,506	4,975,000	3,975,000	385,000	17,550,000	15,525,000	2,535,000	1,195,000	46,140,000	6,570,000	1,350,265
LAUDERDALE	2,728	---	725,000	---	---	---	---	---	725,000	725,000	---
LE SUEUR	3,860	485,000	---	---	650,000	4,400,000	2,920,000	---	8,455,000	1,795,000	1,610,298
LINO LAKES	15,053	---	---	---	13,215,000	4,075,000	6,350,000	---	23,640,000	---	1,458,754
LITCHFIELD	6,276	2,705,000	---	---	2,660,000	6,790,000	---	---	12,155,000	---	517,109
LITTLE CANADA	9,626	1,480,000	2,400,000	---	940,000	---	---	60,000	4,880,000	1,540,000	---
LITTLE FALLS	7,660	---	2,570,500	---	11,145,000	1,775,000	---	---	15,490,500	3,045,000	102,174
LONG PRAIRIE	2,840	---	245,000	---	2,010,000	640,000	---	---	2,895,000	245,000	---
LUVERNE	4,561	187,000	3,186,351	---	1,858,600	2,114,050	1,773,821	---	9,119,822	1,570,000	1,143,942
MAHTOMEDI	7,282	675,000	---	---	8,805,000	665,000	---	---	10,145,000	1,920,000	---
MANKATO	32,062	2,860,000	9,630,000	---	24,855,000	24,800,000	1,388,490	---	63,533,490	8,970,000	10,436,873
MAPLE GROVE	47,164	22,390,000	2,425,000	---	32,450,000	3,440,000	---	2,355,000	63,060,000	6,220,000	5,804,885
MAPLEWOOD	35,355	4,415,000	9,020,000	---	13,375,000	---	---	---	26,810,000	11,215,000	117,840
MARSHALL	12,686	345,000	8,685,000	---	1,025,000	14,896,319	30,728,734	---	55,680,053	8,480,000	2,055,572
MEDINA	3,756	280,000	825,000	---	740,000	---	---	---	1,845,000	280,000	20,000
MELROSE	2,781	---	---	---	---	3,240,000	---	---	3,240,000	3,240,000	1,452,076
MENDOTA HEIGHTS	10,293	2,770,000	---	---	6,625,000	1,155,000	---	---	10,550,000	3,515,000	1,100,000
MINNEAPOLIS	360,591	89,386,000	197,375,000	124,775,000	43,553,000	483,942,000	168,815,000	---	1,107,846,000	499,385,000	30,309,000
MINNETONKA	52,691	400,000	---	---	1,625,000	---	---	---	2,025,000	2,025,000	---
MINNETRISTA	4,106	---	---	---	1,285,000	1,960,000	---	---	3,245,000	985,000	---
MONTEVIDEO	5,377	1,775,000	165,000	---	3,074,700	8,760,300	---	1,009,454	14,784,454	2,365,000	478,430
MONTICELLO	7,079	1,010,000	825,000	---	6,965,000	---	7,385,000	---	16,185,000	2,975,000	14,259,700
MOORHEAD	33,928	5,805,000	11,740,000	---	8,960,000	17,553,160	50,280,000	---	94,338,160	16,150,000	1,565,375
MORA	3,105	2,570,000	---	---	241,800	227,000	1,140,000	---	4,178,800	2,180,000	772,000

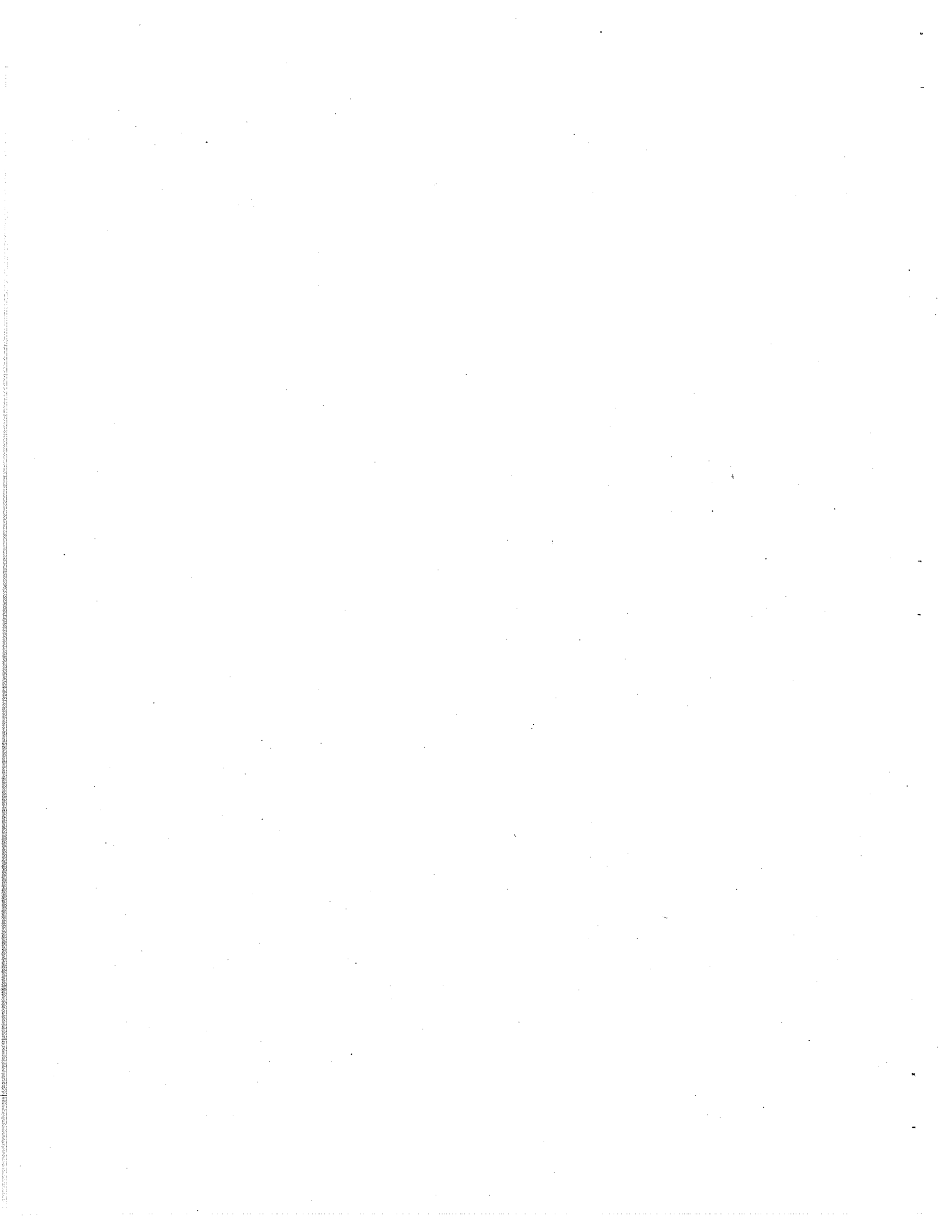
**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MORRIS	5,686	---	570,000	---	2,020,000	95,000	---	---	2,685,000	530,000	2,813,947
MOUND	9,778	360,000	1,110,000	---	---	1,120,000	---	---	2,590,000	1,155,000	---
MOUNDS VIEW	12,859	668,565	6,765,000	---	---	4,755,000	3,090,000	---	15,278,565	9,085,000	12,717
MOUNTAIN IRON	3,328	1,015,000	910,000	---	---	---	---	---	1,925,000	315,000	---
NEW BRIGHTON	22,854	880,000	6,935,000	---	5,790,000	705,000	3,460,000	---	17,770,000	2,765,000	1,125,300
NEW HOPE	21,610	1,855,000	1,895,000	---	7,730,000	1,090,000	---	---	12,570,000	5,335,000	1,875,000
NEW PRAGUE	4,240	4,135,000	1,120,000	---	---	1,945,000	2,898,568	---	10,098,568	5,560,000	243,538
NEW ULM	14,010	1,900,000	4,030,000	---	8,530,000	16,275,357	---	---	30,735,357	3,265,000	5,590,270
NEWPORT	3,719	---	4,200,000	---	---	---	---	---	4,200,000	655,000	268,197
NORTH BRANCH	6,344	---	285,000	---	4,005,000	1,765,000	3,055,000	---	9,110,000	380,000	523,431
NORTH MANKATO	11,764	---	75,000	---	13,130,000	7,360,000	2,595,000	---	23,160,000	315,000	2,991,804
NORTH OAKS	3,844	---	---	---	---	---	---	---	---	---	---
NORTH ST. PAUL	12,801	---	1,635,000	---	1,040,000	3,950,000	---	---	6,625,000	820,000	407,669
NORTHFIELD	16,206	2,880,000	1,529,000	---	5,975,000	7,455,000	48,000	---	17,887,000	4,835,000	1,127,257
NORWOOD-YOUNG AMERICA	3,002	50,000	---	---	1,660,000	851,840	---	---	2,561,840	---	---
OAK GROVE	6,572	---	---	---	1,047,690	---	---	---	1,047,690	---	---
OAK PARK HEIGHTS	3,986	50,000	---	---	2,830,000	900,000	---	---	3,780,000	950,000	---
OAKDALE	26,061	2,920,000	4,065,000	---	14,175,000	3,010,000	---	---	24,170,000	6,280,000	1,126,469
OLIVIA	2,621	---	300,000	---	3,800,000	3,725,000	476,912	---	8,301,912	620,000	1,725,247
ORONO	7,702	---	---	---	3,515,000	1,070,000	5,455,000	---	10,040,000	3,695,000	15,000
OSSEO	2,646	1,080,000	1,315,000	---	4,780,000	---	370,000	---	7,545,000	4,165,000	---
OTSEGO	6,570	---	---	---	770,000	4,640,000	---	---	5,410,000	---	323,939
OWATONNA	21,186	---	1,580,000	---	12,815,000	---	15,815,000	---	30,210,000	16,515,000	329,723
PARK RAPIDS	3,035	---	40,000	---	2,080,000	260,000	---	---	2,380,000	195,000	12,256,983
PINE CITY	2,805	---	1,319,000	---	30,000	65,000	55,000	106,145	1,575,145	---	---
PIPESTONE	4,552	25,000	4,611,500	---	2,465,000	892,831	---	---	7,994,331	---	531,483
PLAINVIEW	2,972	1,330,000	---	---	35,000	500,000	---	---	1,865,000	765,000	---
PLYMOUTH	62,979	6,655,000	5,550,000	---	3,015,000	2,200,000	---	---	17,420,000	3,165,000	---
PRINCETON	3,978	175,000	2,120,000	---	2,400,000	3,951,945	2,930,000	---	11,576,945	2,755,000	43,701
PRIOR LAKE	14,687	16,800,000	---	---	7,784,000	4,651,000	---	---	29,235,000	13,625,000	110,000
PROCTOR	3,007	---	---	---	965,000	---	440,000	---	1,405,000	---	792,633
RAMSEY	18,079	---	4,580,000	---	115,000	---	---	---	4,695,000	1,890,000	---
RED WING	15,854	910,000	4,220,000	---	420,000	---	1,115,836	---	6,665,836	---	3,316,814
REDWOOD FALLS	5,226	80,000	388,096	---	---	8,903,377	---	---	9,371,473	1,455,000	688,571
RICHFIELD	34,261	---	8,970,000	---	3,735,000	1,600,000	---	---	14,305,000	8,480,000	1,010,385
ROBBINSDALE	14,149	1,965,000	3,720,000	---	---	---	---	---	5,685,000	1,585,000	550,000
ROCHESTER	80,186	---	11,962,080	---	705,000	10,000,000	---	---	22,667,080	10,000,000	1,162,051
ROCKFORD	3,325	---	---	---	3,080,000	540,000	---	---	3,620,000	200,000	1,850,000
ROSEMOUNT	13,146	7,965,000	160,000	---	15,585,000	5,970,000	---	450,000	30,130,000	1,955,000	751,371
ROSEVILLE	34,306	---	18,880,000	---	18,480,000	---	---	---	37,360,000	20,345,000	187,551
SARTELL	8,551	---	160,000	---	10,535,000	360,000	---	---	11,055,000	---	---
SAUK CENTRE	3,849	55,000	3,749,917	---	2,025,000	1,205,000	2,295,000	340,520	9,670,437	1,875,000	2,688,352
SAUK RAPIDS	9,590	90,000	6,450,000	---	5,655,000	940,000	---	---	13,135,000	2,145,000	261,697
SAVAGE	17,040	3,335,000	10,580,000	---	37,575,000	4,865,000	2,270,000	920,000	59,545,000	3,145,000	63,382
SHAKOPEE	16,043	2,980,000	2,615,000	---	16,405,000	970,000	3,850,000	---	26,820,000	2,280,000	1,740,391
SHOREVIEW	26,427	1,380,000	8,555,000	---	3,640,000	1,930,000	---	---	15,505,000	7,475,000	11,123,431
SHOREWOOD	7,008	---	---	440,000	545,000	2,470,000	---	---	3,455,000	165,000	276,460
SLEEPY EYE	3,730	545,000	60,000	---	1,685,000	2,135,000	---	---	4,425,000	2,740,000	---
SOUTH ST. PAUL	20,268	810,000	8,125,000	---	7,860,000	2,190,000	---	---	18,985,000	9,205,000	45,000
SPRING LAKE PARK	7,113	402,468	---	---	1,085,000	---	---	---	1,487,468	338,920	958,471
STAPLES	2,972	33,500	---	---	4,156,300	---	---	---	4,189,800	1,635,000	126,037
STEWARTVILLE	5,222	740,000	1,587,110	---	190,000	4,755,000	---	---	7,272,110	850,000	255,223
STILLWATER	16,133	9,775,000	9,260,000	---	6,480,000	4,610,000	---	---	30,125,000	675,000	---

**TABLE 21**  
**TOTAL OUTSTANDING INDEBTEDNESS OF CITIES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998**

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
ST. ANTHONY	8,419	---	4,065,000	---	3,020,000	---	895,000	---	7,980,000	100,000	51,893
ST. CHARLES	3,094	---	690,000	---	465,000	205,000	---	---	1,360,000	---	20,975
ST. CLOUD	59,584	2,025,000	15,110,000	---	35,800,000	71,765,000	13,425,147	695,000	138,820,147	48,265,000	14,096,409
ST. JAMES	4,403	1,055,000	---	---	---	465,000	741,452	---	2,261,452	1,335,000	1,385,267
ST. JOSEPH	4,580	1,200,000	---	---	2,530,000	1,055,000	---	---	4,785,000	---	---
ST. LOUIS PARK	44,244	400,000	18,705,000	27,195,000	250,000	---	---	---	46,550,000	9,985,000	343,877
ST. MICHAEL	7,643	---	---	---	2,890,000	5,402,218	---	---	8,292,218	450,000	---
ST. PAUL	268,667	130,498,534	58,985,000	30,620,000	18,230,000	---	181,582,438	---	419,915,972	184,180,000	106,949,845
ST. PAUL PARK	5,046	---	237,750	---	107,250	570,000	---	---	915,000	---	1,980,000
ST. PETER	9,797	640,000	412,985	---	2,133,591	3,954,919	2,275,000	563,640	9,980,135	3,203,510	1,518,026
THIEF RIVER FALLS	8,334	1,314,000	---	---	5,355,000	5,799,617	---	---	12,468,617	---	1,006,746
TWO HARBORS	3,542	290,000	---	---	---	---	3,267,789	---	3,557,789	255,000	429,462
VADNAIS HEIGHTS	13,284	---	8,845,000	---	5,760,000	1,255,000	---	---	15,860,000	3,370,000	1,255,000
VIRGINIA	9,100	1,345,000	4,578,000	---	---	22,095,000	---	---	28,018,000	11,520,000	1,857,463
WACONIA	5,309	---	2,525,000	---	3,065,000	---	2,905,000	---	8,495,000	1,020,000	12,316,139
WADENA	4,284	40,000	---	---	1,945,000	265,000	184,929	---	2,434,929	---	206,676
WAITE PARK	6,190	1,190,000	2,830,000	---	3,610,000	---	1,695,000	---	9,325,000	---	48,134
WASECA	8,816	---	---	---	775,000	3,545,000	---	---	4,320,000	---	523,331
WAYZATA	4,128	155,000	14,785,000	---	300,000	85,000	---	---	15,325,000	4,930,000	---
WEST ST. PAUL	19,521	885,000	---	---	13,295,000	1,455,000	955,000	---	16,590,000	6,270,000	687,058
WHITE BEAR LAKE	26,485	220,000	8,865,000	---	1,200,000	1,160,000	1,730,000	---	13,175,000	1,880,000	1,078,431
WILLMAR	18,889	---	365,000	---	9,610,000	15,172,472	8,315,000	---	33,462,472	4,035,000	5,977,735
WINDOM	4,600	170,000	---	---	2,048,880	7,651,040	---	---	9,869,920	880,000	70,000
WINONA	26,590	3,489,000	175,000	625,000	5,657,500	8,007,500	---	---	17,954,000	5,685,000	260,000
WOODBURY	38,845	22,155,000	1,875,000	---	47,840,000	4,600,000	5,000,000	3,025,000	84,495,000	13,325,000	5,817,676
WORTHINGTON	10,304	1,652,628	45,000	---	6,695,000	6,050,000	5,030,000	---	19,472,628	3,940,000	6,341
<b>TOTAL</b>	<b>3,357,626</b>	<b>551,081,279</b>	<b>925,130,682</b>	<b>294,242,934</b>	<b>1,125,297,879</b>	<b>1,181,082,318</b>	<b>664,325,188</b>	<b>36,464,972</b>	<b>4,777,625,252</b>	<b>1,597,284,679</b>	<b>446,450,929</b>





*ANALYSIS OF*  
**THE FUND BALANCES IN THE**  
**GENERAL AND SPECIAL REVENUE FUNDS**

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1997 TO 1998**  
**1998 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1997			December 31, 1998			1997/1998	1998	1998
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
AFTON	---	118,508	118,508	691	119,197	119,888	1.2%	892,748	13.4%
ALBERT LEA	3,025,938	5,940,797	8,966,735	3,710,143	4,206,674	7,916,817	-11.7%	9,994,827	79.2%
ALEXANDRIA	1,668,457	286,806	1,955,263	1,874,774	(69,179)	1,805,595	-7.7%	4,087,512	44.2%
ANDOVER	1,303,818	949,254	2,253,072	2,196,484	1,844,169	4,040,653	79.3%	4,875,834	82.9%
ANOKA	2,600,000	732,753	3,332,753	2,800,000	872,218	3,672,218	10.2%	7,493,202	49.0%
APPLE VALLEY	2,700,000	6,201,019	8,901,019	2,700,000	8,294,304	10,994,304	23.5%	13,392,481	82.1%
ARDEN HILLS	547,562	480,071	1,027,633	553,571	2,173,464	2,727,035	165.4%	2,683,106	101.6%
AUSTIN	3,000,000	1,935,711	4,935,711	3,000,000	2,206,274	5,206,274	5.5%	12,001,041	43.4%
BAXTER	469,654	154,105	623,759	541,017	295,342	836,359	34.1%	1,339,395	62.4%
BAYPORT	1,239,446	334,256	1,573,702	1,339,780	572,770	1,912,550	21.5%	2,187,362	87.4%
BELLE PLAINE	---	209,123	209,123	---	313,558	313,558	49.9%	1,611,265	19.5%
BEMIDJI	2,807,221	1,206,319	4,013,540	2,807,221	1,802,086	4,609,307	14.8%	5,622,508	82.0%
BENSON	780,879	768,458	1,549,337	329,614	618,411	948,025	-38.8%	1,924,122	49.3%
BIG LAKE	1,034,214	693,904	1,728,118	279,004	862,125	1,141,129	-34.0%	1,616,221	70.6%
BLAINE	5,358,279	(2,399)	5,355,880	12,368,765	(375)	12,368,390	130.9%	11,822,131	104.6%
BLOOMINGTON	15,204,413	---	15,204,413	14,823,590	(88,698)	14,734,892	-3.1%	41,197,841	35.8%
BLUE EARTH	---	1,413,337	1,413,337	1,090,015	---	1,090,015	-22.9%	1,776,179	61.4%
BRAINERD	1,748,526	816,901	2,565,427	2,620,041	(236,118)	2,383,923	-7.1%	6,649,584	35.9%
BRECKENRIDGE	751,346	787,380	1,538,726	902,762	649,978	1,552,740	0.9%	11,867,872	13.1%
BROOKLYN CENTER	5,516,204	1,194,252	6,710,456	5,726,226	1,977,644	7,703,870	14.8%	11,775,398	65.4%
BROOKLYN PARK	---	10,962,333	10,962,333	21,120	12,492,740	12,513,860	14.2%	27,395,791	45.7%
BUFFALO	---	955,945	955,945	---	1,044,841	1,044,841	9.3%	3,782,633	27.6%
BURNSVILLE	6,336,587	4,281,050	10,617,637	5,371,941	---	5,371,941	-49.4%	21,895,608	24.5%
CALEDONIA	---	(757,451)	(757,451)	---	(678,710)	(678,710)	8.8%	1,276,243	-53.2%
CAMBRIDGE	---	654,803	654,803	672,242	352,978	1,025,220	56.6%	1,616,505	63.4%
CANNON FALLS	737,895	1,704,957	2,442,852	937,796	1,588,223	2,526,019	3.4%	2,436,627	103.7%
CHAMPLIN	4,916,547	86,431	5,002,978	5,679,602	228,733	5,908,335	18.1%	5,817,641	101.6%
CHANHASSEN	2,935,351	---	2,935,351	4,171,122	---	4,171,122	42.1%	11,330,189	36.8%
CHASKA	2,588,590	173,969	2,762,559	2,605,914	211,417	2,817,331	2.0%	8,206,501	34.3%
CHISHOLM	---	1,251,891	1,251,891	---	1,450,686	1,450,686	15.9%	3,640,653	39.8%
CIRCLE PINES	1,199,279	125,712	1,324,991	1,387,223	126,905	1,514,128	14.3%	1,377,996	109.9%
CLOQUET	4,149,293	289,005	4,438,298	4,704,493	515,787	5,220,280	17.6%	5,887,274	88.7%
COLUMBIA HEIGHTS	4,160,945	2,176,624	6,337,569	5,028,473	2,730,517	7,758,990	22.4%	9,206,981	84.3%
COON RAPIDS	10,017,396	3,590,612	13,608,008	9,137,284	3,919,074	13,056,358	-4.1%	17,228,419	75.8%
CORCORAN	10,000	638,751	648,751	10,000	649,321	659,321	1.6%	1,302,945	50.6%
COTTAGE GROVE	4,564,326	(221,181)	4,343,145	5,206,361	(180,194)	5,026,167	15.7%	12,302,345	40.9%
CROOKSTON	---	861,092	861,092	---	1,014,456	1,014,456	17.8%	5,811,125	17.5%
CRYSTAL	5,138,557	1,474,438	6,612,995	5,288,774	2,024,210	7,312,984	10.6%	8,666,166	84.4%
DAYTON	297,594	---	297,594	445,942	---	445,942	49.8%	1,259,742	35.4%
DEEPHAVEN	1,959,882	---	1,959,882	2,649,367	---	2,649,367	35.2%	1,999,503	132.5%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1997 TO 1998**  
**1998 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1997			December 31, 1998			1997/1998 Percent Change	1998 Total Current Expenditures	1998 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DELANO	259,117	1,492,420	1,751,537	911,448	968,302	1,879,750	7.3%	1,570,864	119.7%
DETROIT LAKES	649,527	1,568,971	2,218,498	748,626	1,617,465	2,366,091	6.7%	3,775,921	62.7%
DILWORTH	319,740	152,416	472,156	326,163	151,152	477,315	1.1%	880,067	54.2%
DULUTH	1,760,731	22,148,379	23,909,110	1,045,560	24,561,701	25,607,261	7.1%	66,072,821	38.8%
EAGAN	8,876,442	(312,564)	8,563,878	9,490,383	3,163,296	12,653,679	47.8%	16,250,369	77.9%
EAST BETHEL	808,883	---	808,883	792,768	(58,679)	734,089	-9.2%	1,300,115	56.5%
EAST GRAND FORKS	1,352,773	504,380	1,857,153	1,185,562	694,615	1,880,177	1.2%	9,221,485	20.4%
EDEN PRAIRIE	907,684	4,403,753	5,311,437	917,684	4,848,414	5,766,098	8.6%	20,910,766	27.6%
EDINA	5,708,632	3,475,431	9,184,063	6,812,960	3,675,789	10,488,749	14.2%	18,148,143	57.8%
ELK RIVER	2,639,307	3,209,207	5,848,514	2,692,171	3,837,003	6,529,174	11.6%	5,864,783	111.3%
ELY	377,578	557,761	935,339	280,409	432,333	712,742	-23.8%	2,793,269	25.5%
EVELETH	446,970	1,827,916	2,274,886	327,640	1,652,338	1,979,978	-13.0%	3,820,965	51.8%
FAIRMONT	3,898,807	(182,709)	3,716,098	3,618,175	(52,530)	3,565,645	-4.0%	4,817,080	74.0%
FALCON HEIGHTS	591,572	767,011	1,358,583	617,346	1,055,358	1,672,704	23.1%	1,209,750	138.3%
FARIBAULT	5,473,125	293,018	5,766,143	5,157,370	912,636	6,070,006	5.3%	8,632,266	70.3%
FARMINGTON	463,721	397,828	861,549	737,541	424,543	1,162,084	34.9%	3,925,016	29.6%
FERGUS FALLS	2,518,927	757,105	3,276,032	2,543,291	1,091,045	3,634,336	10.9%	6,648,795	54.7%
FOREST LAKE	75,158	2,408,289	2,483,447	394,236	3,027,887	3,422,123	37.8%	2,908,671	117.7%
FRIDLEY	6,896,651	322,708	7,219,359	7,723,971	246,085	7,970,056	10.4%	12,101,650	65.9%
GLENCOE	565,499	129,745	695,244	572,482	246,884	819,366	17.9%	1,856,308	44.1%
GLENWOOD	300,000	1,402,668	1,702,668	300,000	1,694,840	1,994,840	17.2%	1,174,384	169.9%
GOLDEN VALLEY	6,659,216	185,537	6,844,753	7,418,363	2,620,699	7,621,062	11.3%	9,089,980	83.8%
GOODVIEW	---	277,586	277,586	---	353,781	353,781	27.4%	814,966	43.4%
GRAND RAPIDS	4,935,448	55,298	4,990,746	5,126,648	110,634	5,237,282	4.9%	5,293,703	98.9%
GRANITE FALLS	254,804	373,253	628,057	309,232	545,663	854,895	36.1%	1,445,740	59.1%
GRANT	444,301	---	444,301	9,577	598,477	608,054	36.9%	499,271	121.8%
HAM LAKE	1,289,756	118,338	1,408,094	1,431,680	18,106	1,449,786	3.0%	2,017,994	71.8%
HASTINGS	3,259,612	2,265,263	5,524,875	3,536,831	2,525,510	6,062,341	9.7%	6,725,083	90.1%
HERMANTOWN	799,480	450,855	1,250,335	1,334,827	602,168	1,936,995	54.9%	1,930,732	100.3%
HIBBING	2,150,000	1,059,722	3,209,722	2,255,000	1,100,162	3,355,162	4.5%	11,572,980	29.0%
HOPKINS	4,715,699	2,583,234	7,298,933	2,573,345	2,336,282	4,909,627	-32.7%	7,224,186	68.0%
HUGO	591,372	---	591,372	810,872	---	810,872	37.1%	1,406,480	57.7%
HUTCHINSON	838,892	1,365,792	2,204,684	815,009	1,743,839	2,558,848	16.1%	7,268,143	35.2%
INDEPENDENCE	---	752,583	752,583	---	1,018,765	1,018,765	35.4%	1,304,076	78.1%
INTERNATIONAL FALLS	4,846,401	2,351,343	7,197,744	---	7,628,860	7,628,860	6.0%	5,284,858	144.4%
INVER GROVE HEIGHTS	3,289,640	---	3,289,640	3,138,153	---	3,138,153	-4.6%	7,846,945	40.0%
JACKSON	823,772	179,823	1,003,595	1,027,296	353,347	1,380,643	37.6%	1,942,399	71.1%
JORDAN	313,655	58,492	372,147	335,132	60,616	395,748	6.3%	1,408,560	28.1%
KASSON	626,569	1,184,036	1,810,605	610,000	1,232,870	1,842,870	1.8%	1,552,656	118.7%
LA CRESCENT	258,527	101,772	360,299	179,835	(34,967)	144,868	-59.8%	1,193,719	12.1%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1997 TO 1998**  
**1998 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1997			December 31, 1998			1997/1998 Percent Change	1998 Total Current Expenditures	1998 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LAKE CITY	1,120,102	1,056,965	2,177,067	1,107,376	1,446,844	2,554,220	17.3%	2,103,094	121.5%
LAKE ELMO	783,690	47,916	831,606	849,542	---	849,542	2.2%	1,352,522	62.8%
LAKEVILLE	4,648,934	---	4,648,934	5,989,653	---	5,989,653	28.8%	10,442,153	57.4%
LAUDERDALE	---	335,960	335,960	---	342,792	342,792	2.0%	513,008	66.8%
LE SUEUR	1,314,367	(26,405)	1,287,962	698,196	(29,138)	669,058	-48.1%	3,250,845	20.6%
LINO LAKES	2,995,892	---	2,995,892	3,349,835	---	3,349,835	11.8%	6,187,024	54.1%
LITCHFIELD	448,298	538,995	987,293	319,825	673,613	993,438	0.6%	2,935,087	33.8%
LITTLE CANADA	1,443,263	---	1,443,263	1,562,180	---	1,562,180	8.2%	1,883,963	82.9%
LITTLE FALLS	572,271	183,964	756,235	376,273	192,251	568,524	-24.8%	3,323,865	17.1%
LONG PRAIRIE	507,000	199,796	706,796	500,000	191,370	691,370	-2.2%	1,053,921	65.6%
LUVERNE	913,121	28,390	941,511	938,616	36,765	975,381	3.6%	1,811,467	53.8%
MAHTOMEDI	696,629	---	696,629	702,786	(6,031)	696,755	0.0%	1,805,098	38.6%
MANKATO	6,190,000	84,267	6,274,267	6,190,000	969,476	7,159,476	14.1%	14,999,074	47.7%
MAPLE GROVE	270,050	2,744,638	3,014,688	376,735	3,027,603	3,404,338	12.9%	16,623,322	20.5%
MAPLEWOOD	5,572,888	253,609	5,826,497	6,074,165	388,171	6,462,336	10.9%	12,643,462	51.1%
MARSHALL	4,950,008	977,678	5,927,686	4,786,907	1,299,245	6,086,152	2.7%	6,857,495	88.8%
MEDINA	808,000	961,296	1,769,296	858,548	1,087,969	1,946,517	10.0%	1,629,217	119.5%
MELROSE	3,571,428	371,836	3,943,264	3,209,088	463,211	3,672,299	-6.9%	1,237,057	296.9%
MENDOTA HEIGHTS	2,037,075	1,694,050	3,731,125	1,742,000	1,793,448	3,535,448	-5.2%	3,362,243	105.2%
MINNEAPOLIS	4,933,000	59,402,000	64,335,000	5,941,000	55,313,000	61,254,000	-4.8%	342,654,000	17.9%
MINNETONKA	---	6,462,790	6,462,790	750,000	6,417,427	7,167,427	10.9%	15,124,777	47.4%
MINNETRISTA	574,242	554,359	1,128,601	673,515	571,400	1,244,915	10.3%	1,871,853	66.5%
MONTEVIDEO	778,958	419,545	1,198,503	854,906	280,335	1,135,241	-5.3%	2,402,689	47.2%
MONTICELLO	1,967,396	4,149,673	6,117,069	1,987,454	6,575,670	8,563,124	40.0%	3,668,191	233.4%
MOORHEAD	6,057,193	(25,126)	6,032,067	6,539,531	18,252	6,557,783	8.7%	16,910,811	38.8%
MORA	65,544	1,244,391	1,309,935	67,304	1,123,675	1,190,979	-9.1%	2,137,778	55.7%
MORRIS	1,732,292	135,362	1,867,654	1,380,184	60,567	1,440,751	-22.9%	2,542,114	56.7%
MOUND	273,083	1,491,795	1,764,878	280,137	1,578,087	1,858,224	5.3%	3,017,604	61.6%
MOUNDS VIEW	5,692,868	704,539	6,397,407	6,112,065	221,553	6,333,618	-1.0%	3,837,588	165.0%
MOUNTAIN IRON	---	51,861	51,861	---	---	---	-100.0%	2,074,932	0.0%
NEW BRIGHTON	4,976,959	---	4,976,959	5,597,928	---	5,597,928	12.5%	6,749,317	82.9%
NEW HOPE	3,083,383	1,502,690	4,586,073	3,507,275	1,138,364	4,645,639	1.3%	7,971,028	58.3%
NEW PRAGUE	728,048	729,777	1,457,825	739,574	1,160,846	1,900,420	30.4%	1,739,064	109.3%
NEW ULM	3,909,634	275,118	4,184,752	3,339,209	807,495	4,146,704	-0.9%	7,143,010	58.1%
NEWPORT	872,516	40,127	912,643	1,047,855	38,028	1,085,883	19.0%	1,770,890	61.3%
NORTH BRANCH	960,921	(1,078)	959,843	1,153,808	(571,516)	582,292	-39.3%	1,915,971	30.4%
NORTH MANKATO	---	---	---	1,703,430	---	1,703,430	---	3,889,851	43.8%
NORTH OAKS	746,350	61,891	808,241	333,725	607,343	941,068	16.4%	1,232,183	76.4%
NORTH ST. PAUL	2,101,998	---	2,101,998	2,386,796	---	2,386,796	13.5%	3,139,776	76.0%
NORTHFIELD	---	3,022,692	3,022,692	---	2,319,166	2,319,166	-23.3%	6,537,656	35.5%

**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1997 TO 1998**  
**1998 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1997			December 31, 1998			1997/1998 Percent Change	1998 Total Current Expenditures	1998 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NORWOOD-YOUNG AMERICA	---	1,538,408	1,538,408	---	1,846,232	1,846,232	20.0%	871,435	211.9%
OAK GROVE	392,327	1,311,394	1,703,721	424,194	1,666,710	2,090,904	22.7%	1,157,991	180.6%
OAK PARK HEIGHTS	1,203,140	57,533	1,260,673	1,164,154	(109,923)	1,054,231	-16.4%	1,913,411	55.1%
OAKDALE	4,418,337	787,725	5,206,062	4,715,737	798,761	5,514,498	5.9%	6,551,112	84.2%
OLIVIA	320,993	97,540	418,533	262,419	(12,611)	249,808	-40.3%	1,111,502	22.5%
ORONO	3,102,781	1,631,894	4,734,675	3,212,594	1,791,300	5,003,894	5.7%	3,537,894	141.4%
OSSEO	---	433,855	433,855	---	549,805	549,805	26.7%	1,120,531	49.1%
OTSEGO	---	718,062	718,062	---	823,189	823,189	14.6%	1,191,700	69.1%
OWATONNA	3,938,708	672,577	4,611,285	3,870,490	154,056	4,024,546	-12.7%	10,191,569	39.5%
PARK RAPIDS	142,103	1,147,687	1,289,790	657,803	582,048	1,239,851	-3.9%	1,646,882	75.3%
PINE CITY	---	766,468	766,468	---	913,610	913,610	19.2%	1,047,197	87.2%
PIPESTONE	1,628,636	66,622	1,695,258	1,865,187	268,202	2,133,389	25.8%	2,051,351	104.0%
PLAINVIEW	786,700	188,427	975,127	759,945	155,478	915,423	-6.1%	1,567,064	58.4%
PLYMOUTH	6,737,742	---	6,737,742	7,307,563	---	7,307,563	8.5%	19,527,252	37.4%
PRINCETON	807,955	306,912	1,114,867	839,270	361,860	1,201,130	7.7%	1,614,347	74.4%
PRIOR LAKE	2,131,234	---	2,131,234	2,574,640	---	2,574,640	20.8%	5,780,291	44.5%
PROCTOR	---	225,381	225,381	---	326,969	326,969	45.1%	1,159,427	28.2%
RAMSEY	1,792,426	5,595,440	7,387,866	2,002,783	6,545,395	8,548,178	15.7%	4,238,579	201.7%
RED WING	9,725,145	(247,938)	9,477,207	9,365,612	(403,588)	8,962,024	-5.4%	13,864,680	64.6%
REDWOOD FALLS	1,446,721	793,700	2,240,421	1,645,783	704,624	2,350,407	4.9%	2,821,995	83.3%
RICHFIELD	4,921,892	175,640	5,097,532	5,129,107	235,762	5,364,869	5.2%	18,435,175	29.1%
ROBBINSDALE	222,749	8,966,415	9,189,164	256,080	9,479,282	9,735,362	5.9%	7,405,328	131.5%
ROCHESTER	5,972,401	8,693,545	14,665,946	7,157,332	12,577,285	19,734,617	34.6%	43,739,585	45.1%
ROCKFORD	521,178	11,888	533,066	627,528	52,981	680,509	27.7%	962,305	70.7%
ROSEMOUNT	1,908,005	1,328,694	3,236,699	2,301,741	1,734,429	4,036,170	24.7%	4,650,765	86.8%
ROSEVILLE	5,129,216	(2,076,792)	3,052,424	5,693,766	(2,120,692)	3,573,074	17.1%	12,788,506	27.9%
SARTELL	1,447,426	---	1,447,426	1,516,990	---	1,516,990	4.8%	1,823,764	83.2%
SAUK CENTRE	442,785	(504,980)	(62,195)	442,478	135,240	577,718	-1028.9%	1,827,749	31.6%
SAUK RAPIDS	2,265,115	(8,441)	2,256,674	2,310,027	(1,217)	2,308,810	2.3%	3,481,683	66.3%
SAVAGE	1,597,035	4,570,865	6,167,900	1,598,568	4,203,195	5,801,763	-5.9%	6,720,630	86.3%
SHAKOPEE	726,800	3,101,701	3,828,501	564,300	3,455,447	4,019,747	5.0%	7,031,282	57.2%
SHOREVIEW	2,724,739	---	2,724,739	2,910,801	---	2,910,801	6.8%	8,743,199	33.3%
SHOREWOOD	1,578,910	---	1,578,910	1,458,046	---	1,458,046	-7.7%	2,361,465	61.7%
SLEEPY EYE	---	1,040,237	1,040,237	---	643,678	643,678	-38.1%	1,763,141	36.5%
SOUTH ST. PAUL	59,129	(31,835)	27,294	42,639	379,338	421,977	1446.0%	9,431,550	4.5%
SPRING LAKE PARK	885,004	379,024	1,264,028	871,662	402,414	1,274,076	0.8%	2,254,202	56.5%
STAPLES	625,000	1,354,660	1,979,660	625,000	1,596,633	2,221,633	12.2%	970,904	228.8%
STEWARTVILLE	704,663	1,043,836	1,748,499	666,952	942,821	1,609,773	-7.9%	1,278,893	125.9%
STILLWATER	2,105,221	---	2,105,221	2,489,887	---	2,489,887	18.3%	7,553,999	33.0%
ST. ANTHONY	977,747	---	977,747	---	1,005,878	1,005,878	2.9%	3,126,497	32.2%

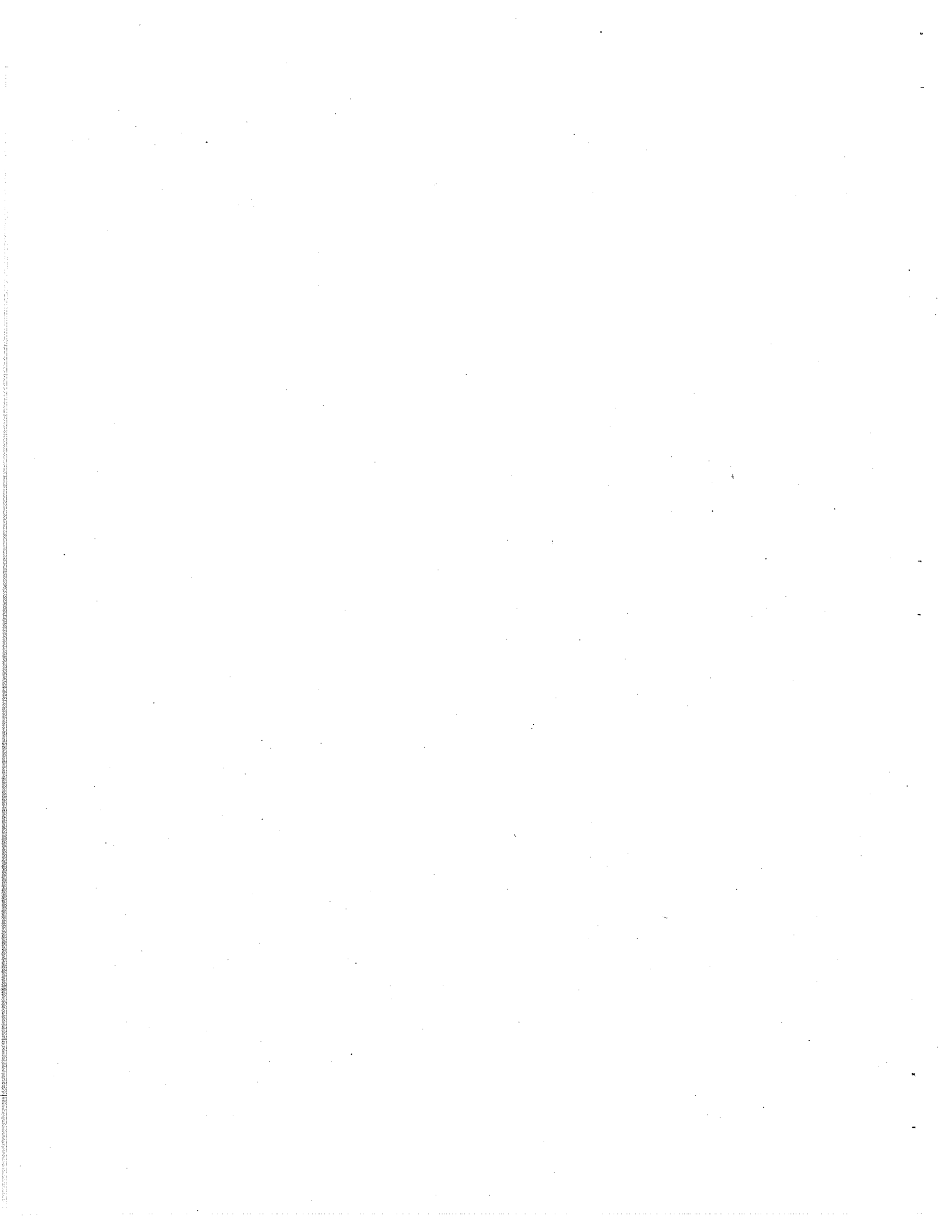
**TABLE 22**  
**PERCENT CHANGE OF UNRESERVED FUND BALANCES**  
**IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1997 TO 1998**  
**1998 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES**

City	December 31, 1997			December 31, 1998			1997/1998 Percent Change	1998 Total Current Expenditures	1998 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ST. CHARLES	102,857	666,976	769,833	154,508	822,539	977,047	26.9%	987,977	98.9%
ST. CLOUD	16,068,443	6,968,531	23,036,974	15,893,920	6,363,570	22,257,490	-3.4%	31,637,758	70.4%
ST. JAMES	1,608,282	21,672	1,629,954	1,322,051	277	1,322,328	-18.9%	2,032,387	65.1%
ST. JOSEPH	963,006	542,228	1,505,234	1,019,532	597,210	1,616,742	7.4%	1,193,167	135.5%
ST. LOUIS PARK	8,577,383	---	8,577,383	9,310,406	---	9,310,406	8.5%	19,002,617	49.0%
ST. MICHAEL	1,205,876	(2,304)	1,203,572	979,695	(136,881)	842,814	-30.0%	2,179,337	38.7%
ST. PAUL	44,258,296	24,192,135	68,450,431	49,978,815	30,609,229	80,588,044	17.7%	233,586,496	34.5%
ST. PAUL PARK	1,591,085	---	1,591,085	970,367	1,068,190	2,038,557	28.1%	1,396,385	146.0%
ST. PETER	---	1,073,655	1,073,655	---	1,656,054	1,656,054	54.2%	6,302,793	26.3%
THIEF RIVER FALLS	---	99,522	99,522	---	156,543	156,543	57.3%	4,921,184	3.2%
TWO HARBORS	---	(529,318)	(529,318)	---	(506,944)	(506,944)	-773.2%	2,678,161	-18.9%
VADNAIS HEIGHTS	1,007,862	12,087,203	13,095,065	1,423,355	11,844,023	13,267,378	1.3%	2,888,475	459.3%
VIRGINIA	4,522,362	4,432,038	8,954,400	7,475,685	2,624,687	10,100,372	12.8%	7,523,126	134.3%
WACONIA	248,749	3,213,621	3,462,370	321,847	3,040,119	3,361,966	-2.9%	1,755,021	191.6%
WADENA	678,475	124,083	802,558	742,603	202,907	945,510	17.8%	1,544,917	61.2%
WAITE PARK	2,604,570	1,931,828	4,536,398	2,147,992	1,839,085	3,987,077	-12.1%	2,340,577	170.3%
WASECA	2,589,607	---	2,589,607	2,859,272	---	2,859,272	10.4%	3,641,277	78.5%
WAYZATA	2,134,904	---	2,134,904	1,557,530	---	1,557,530	-27.0%	2,402,722	64.8%
WEST ST. PAUL	3,809,590	101,566	3,911,156	3,780,407	201,665	3,982,072	1.8%	6,796,002	58.6%
WHITE BEAR LAKE	2,025,000	1,316,137	3,341,137	2,025,000	1,516,262	3,541,262	6.0%	6,548,574	54.1%
WILLMAR	13,567,711	---	13,567,711	14,949,885	---	14,949,885	10.2%	7,715,550	193.8%
WINDOM	10,000	373,389	383,389	---	376,371	376,371	-1.8%	2,038,489	18.5%
WINONA	6,412,127	935,726	7,347,853	7,575,351	---	7,575,351	3.1%	12,819,495	59.1%
WOODBURY	7,915,053	642,536	8,557,589	8,414,352	2,760,644	11,174,996	30.6%	13,161,338	84.9%
WORTHINGTON	1,570,839	---	1,570,839	1,728,806	---	1,728,806	10.1%	4,668,914	37.0%
<b>TOTAL</b>	<b>454,915,628</b>	<b>303,158,925</b>	<b>758,074,553</b>	<b>487,078,816</b>	<b>334,749,539</b>	<b>821,828,355</b>	<b>8.4%</b>	<b>1,720,382,046</b>	<b>47.8%</b>

## **APPENDIX A**

### **SCOPE OF REPORT AND METHODOLOGY**





## Appendix A

### Scope of Report & Methodology

This report provides a summary of the financial operations of the 185 Minnesota cities over 2,500 in population for calendar year 1998. Information concerning Minnesota cities with populations of less than 2,500 is contained in a separate report.

Revenues and expenditures for governmental functions (including expendable trust funds) are summarized by population classes based on the 1990 populations from the Bureau of the Census. The 1998 populations are from "Minnesota Populations, 1998," issued by the Office of the State Demographer. Population classes correspond to the legal definitions of the 1st, 2nd, 3rd, and 4th class cities. The 4th class cities are further divided between those over and under 2,500 in population. Starting in 1991, data for the cities under 2,500 are published in a separate report.

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

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

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

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

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

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

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

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

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

**APPENDIX B**

**FACTORS INFLUENCING GENERAL AND SPECIAL  
REVENUE UNRESERVED FUND BALANCES**

## Appendix B

### Factors Influencing General and Special Revenue Unreserved Fund Balances

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

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

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

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

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

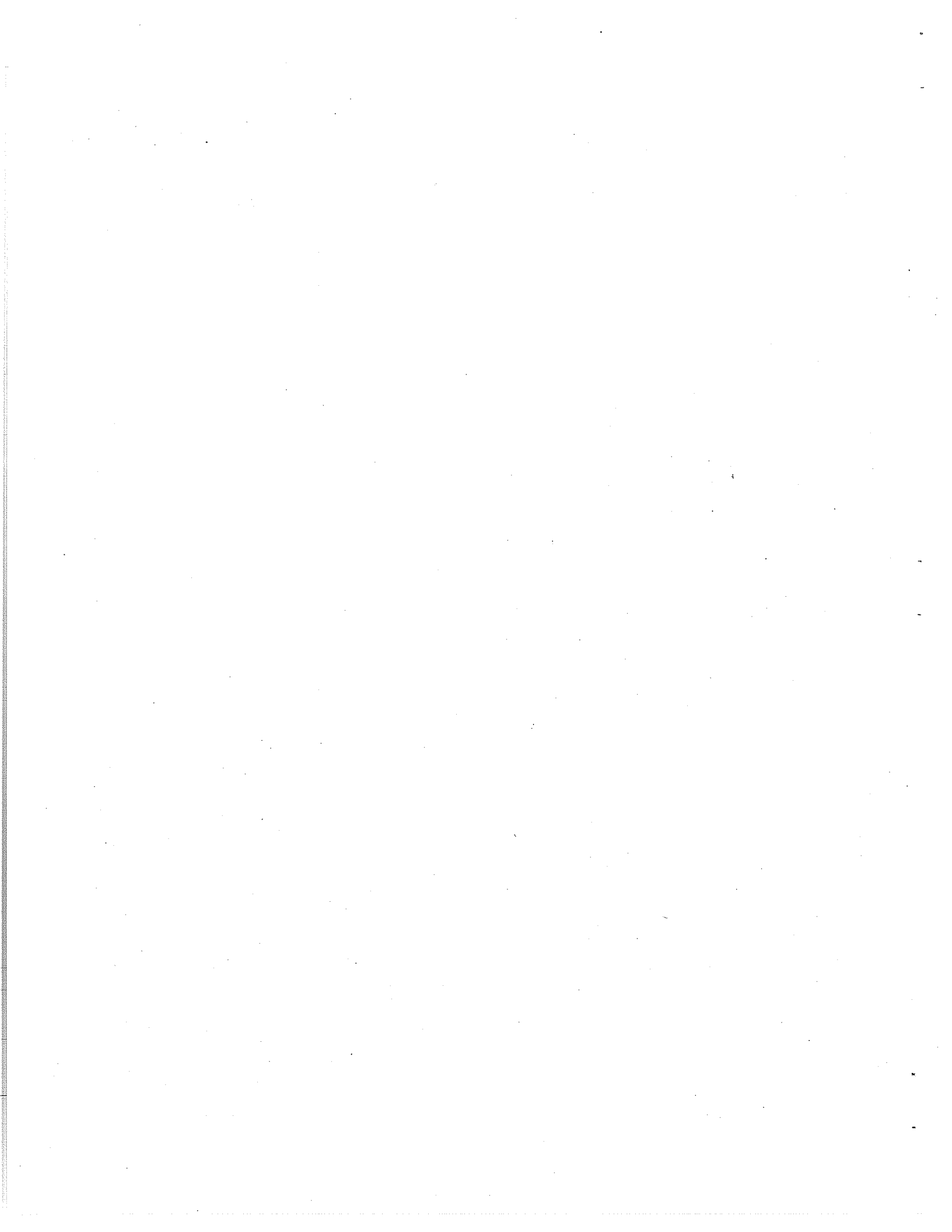
While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

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

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

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

# Glossary





## Glossary

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

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

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

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

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

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

**DEBT SERVICE FUND** - A fund to account for the collection of resources and payment of long-term debt principal and interest.

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary

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

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

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

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

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

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

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

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

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