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# MINNESOTA OFFICE OF THE STATE AUDITOR

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

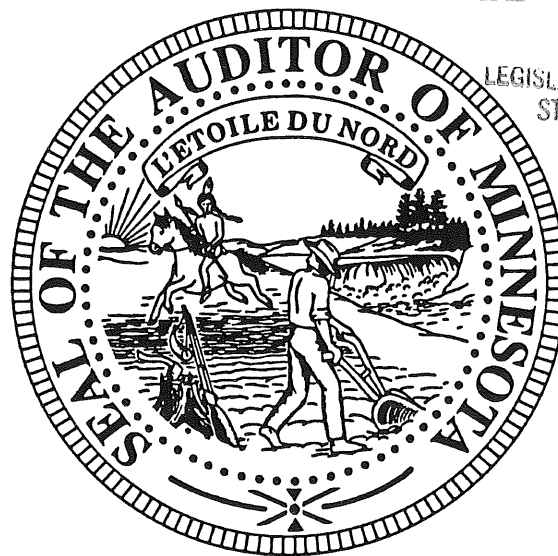
**DECEMBER 31, 1996**

**JUDITH H. DUTCHER  
STATE AUDITOR**

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

**For the Year Ended December 31, 1996**



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## TABLE OF CONTENTS

Governmental Revenues .....	1
Total Governmental Expenditures .....	4
Municipal Enterprises .....	6
Indebtedness .....	6

### DATA TABLES

Governmental Funds Revenues and Expenditures - Five Year Change .....	11
Summary of Governmental Funds Revenues by Population .....	12
Summary of Governmental Funds Expenditures by Population .....	13
Public Service Enterprises of the Cities - Summary of Operations by Population .....	14
Classification of City Revenues - Governmental Funds .....	15
Classification of City Expenditures - Governmental Funds .....	26
Analysis of Capital Outlay by Function for the Governmental Funds .....	38

### PUBLIC SERVICE ENTERPRISES

Analysis of Water Enterprise Operations .....	60
Analysis of Sewer Enterprise Operations .....	76
Analysis of Refuse Enterprise Operations .....	93
Analysis of Electric Enterprise Operations .....	99
Analysis of Nursing Home Enterprise Operations .....	101
Analysis of Hospital Enterprise Operations .....	102
Analysis of Gas Enterprise Operations .....	103
Analysis of Ambulance Enterprise Operations .....	103
Analysis of Culture and Recreation Enterprise Operations .....	104
Analysis of Other City Enterprise Operations .....	107
Analysis of City Liquor Stores .....	113
Enterprise Fund Footnotes .....	117

LONG-TERM DEBT - Total Outstanding Indebtedness of Cities .....	118
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APPENDIX A - SCOPE OF REPORT .....	139
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GLOSSARY .....	141
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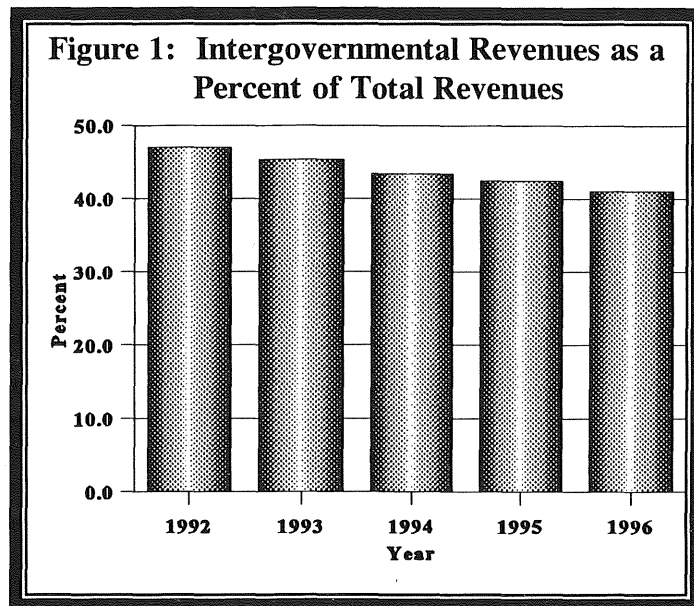
# 1996 Finances For Cities Under 2,500 Population

## Governmental Revenues

Revenues for small cities totaled \$304.6 million in 1996 (excluding borrowing and transfers from other funds), which was an increase of \$14.4 million over 1995. The total revenue per capita in 1996 was \$702, compared to \$676 in 1995. The principal sources of revenues in 1996 were: intergovernmental revenues which accounted for 41.0 percent of revenues; property taxes which accounted for 22.7 percent of revenues; and "all other revenues" which accounted for 11.7 percent of revenues.

- **Intergovernmental revenues.** Cities receive grants and aids from a number of sources which include the federal, state, county and other local governments. Intergovernmental revenues were the largest source of revenues for small cities in 1996 totaling \$125.0 million and accounting for 41.0% of total revenues.

An analysis of intergovernmental revenues between 1992 and 1996 showed a decrease of 5.3 percent when adjusted for inflation. Intergovernmental revenues as a percent of total revenues has decreased from 47.0 percent in 1992 to 41.0 in 1996. Cities have addressed decreasing intergovernmental revenues by raising taxes and service charges.



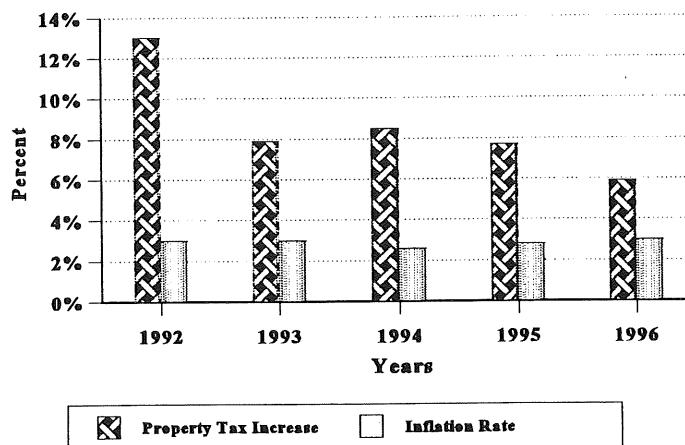
**State grants and aids.** State grants and aids not only accounted for the largest share of intergovernmental revenues (78.6%) but were also the *single* largest source of revenues for small cities in 1996, accounting for 32.2 percent of all revenues. State local government aid (LGA) to small cities totaled \$56.0 million and was the largest state aid program for cities in 1996. LGA increased \$1.5 million or 2.7 percent between 1995 and 1996.

**Federal grants and aids.** Federal grants to small cities totaled \$20.4 million in 1996, up 8.2 percent from 1995. The 8.2 percent increase in federal grants to cities in 1996 reflects several large grants that were given to cities for wastewater and sewer improvement projects. The cities of Gaylord and Roseau both received significant grants for capital projects in 1996.



- General Property Taxes.** As in the previous five years, general property tax revenues grew faster than the rate of inflation. Revenues from general property taxes totaled \$69.2 million in 1996, up 5.9 percent from 1995. General property taxes provided a slightly larger share of total revenues for Minnesota's small cities in 1996 than in 1995. The share of city revenues derived from general property taxes increased from 22.5 percent in 1995 to 22.7 percent in 1996. Figure 2 provides a comparison between property tax increases and the rate of inflation for the years 1992 through 1996.

**Figure 2: Comparison of Property Tax Increases and Inflation Rate**



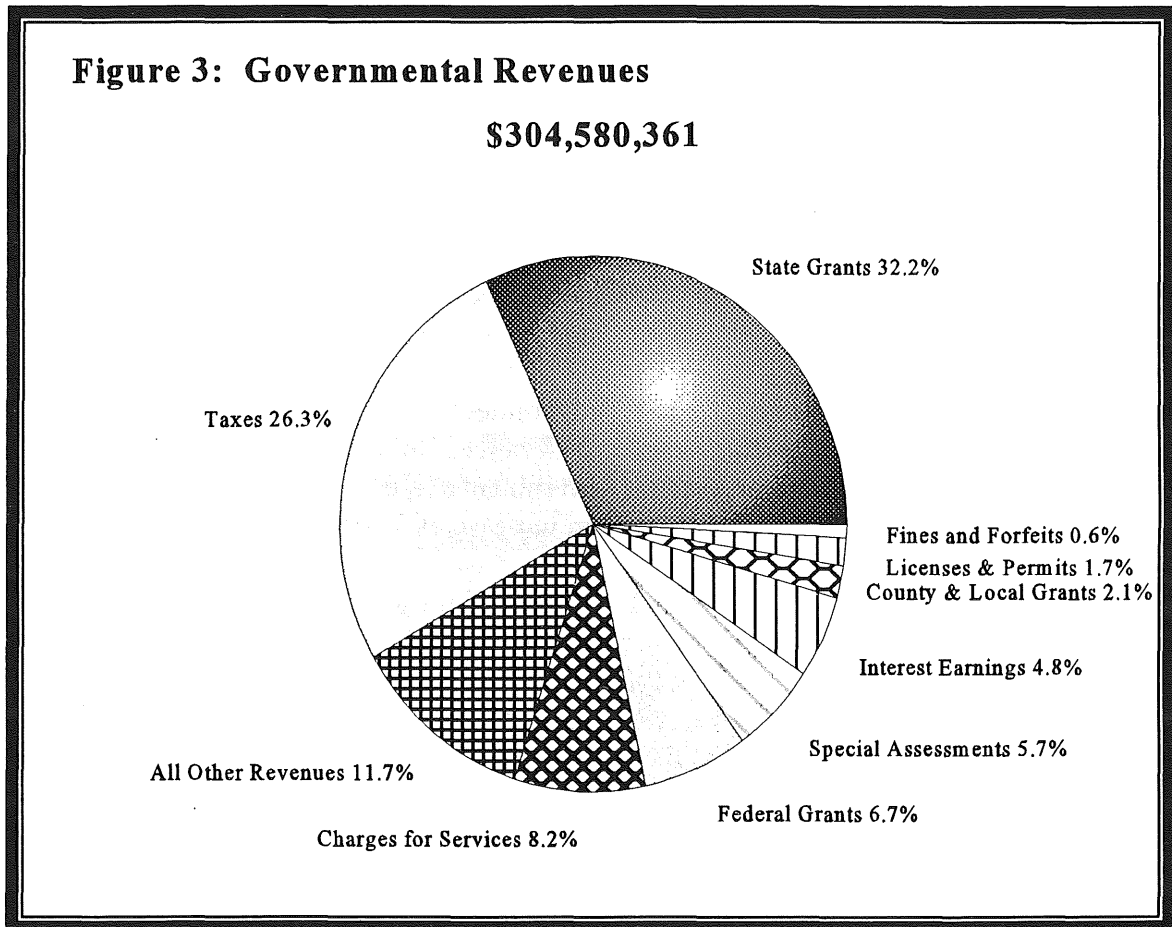
- Charges for services.** Minnesota's small cities received revenues of \$25.0 million from charges for services in 1996, an 8.7 percent increase over 1995. Charges for services represented 8.2 percent of all city revenues in 1996, up from 7.9 percent in 1995.
- Tax Increments.** Revenue from tax increments totaled \$10.3 million in 1996. This represents an increase of 6.9 percent over 1995 tax increments. Revenue from tax increments averaged 3.4 percent of small city revenues in 1996. Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 40.0 percent. Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of a portion of the property taxes collected from parcels in the district to pay the costs of development and redevelopment rather than the general services of the city, county and school district. In 1996, 23.1 percent of small cities had TIF districts compared to 91.3 percent of large cities.

***Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 40.0 percent.***
- Interest earnings.** Interest earnings were relatively flat in 1996. Between 1995 and 1996, revenues from interest on investments grew just 0.9 percent.
- Special Assessments.** Revenue derived from special assessments increased 16.5 percent between 1995 and 1996. Cities levy special assessments to pay for services that are deemed to primarily benefit specific properties. Additionally, cities may issue special assessment bonds in which the interest and principal payments are funded in part by special assessment revenues. Several cities reported large special assessments related to capital projects and

debt service in 1996.

- **Other sources of revenues.** Other sources of revenues that increased between 1995 and 1996 included franchise taxes which increased 28.8 percent; licenses and permits which increased 16.6 percent; fines and forfeits which increased 6.7 percent; all other revenues which increased 6.9 percent; and local sales & hotel/motel taxes which increased 5.4 percent.

Figure 3 summarizes the proportion of revenue that each source of revenue provides<sup>1</sup>.



<sup>1</sup> The category of taxes includes property, hotel/motel, sales, franchise, gravel, and gambling taxes. It also includes tax increment revenue.

## Total Governmental Expenditures

### Total Current Expenditures

Minnesota's cities under 2,500 in population had current expenditures of \$179.7 million in 1996, up 8.2 percent from 1995.<sup>2</sup>

- **Public safety.** Public safety current expenditures totaled \$50.9 million in 1996. This represents an increase of 7.0 percent over 1995. Spending on police, fire, ambulance and other protection represented 28.3 percent of all current expenditures in 1996. Public Safety was the largest current expenditure for small cities in 1996. Public safety expenditures for cities under 2,500 in population account for a much smaller proportion of current expenditures than for cities over 2,500 in population. Public safety current expenditures for cities over 2,500 in population totaled \$589.9 million and represented 38.3 percent of current expenditures.  

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*Public safety was the largest current expenditure for small cities.*

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- **General government.** General government services were the second largest current expenditure in 1996 accounting for 24.9 percent of all current expenditures. Cities spent a total of \$44.8 million on general government services such as administration, finance and elections in 1996. This represents an increase of 5.5 percent over 1995.
- **Streets and highways.** Cities had street and highway current expenditures of \$38.1 million in 1996. This represents an increase of 10.0 percent over 1995. Street and highway current expenditures accounted for 21.2 percent of all current expenditures in 1996. In addition to these current expenditures, cities under 2,500 in population spent \$40.8 million on construction and other capital projects related to streets and highways.<sup>3</sup>
- **Culture and recreation.** Culture and recreation current expenditures rose to \$17.5 million in 1996, 9.6 percent more than in 1995. Small cities have placed a greater priority on culture and recreation spending for several years. The emphasis on culture and recreation spending has lifted its share of total current expenditures from 8.9 percent in 1992 to 9.8 percent in 1996.
- **Health.** Cities under 2,500 in population spent \$179,463 on health activities in 1996. Generally, smaller cities do not have health expenditures. Counties usually provide services related to health. Health expenditures decreased by 50.9 percent between 1995 and 1996.

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<sup>2</sup> Current expenditures exclude capital outlay, debt service and other financing uses.

<sup>3</sup> Street and highway current expenditures presented throughout this report exclude construction and other related capital expenditures.

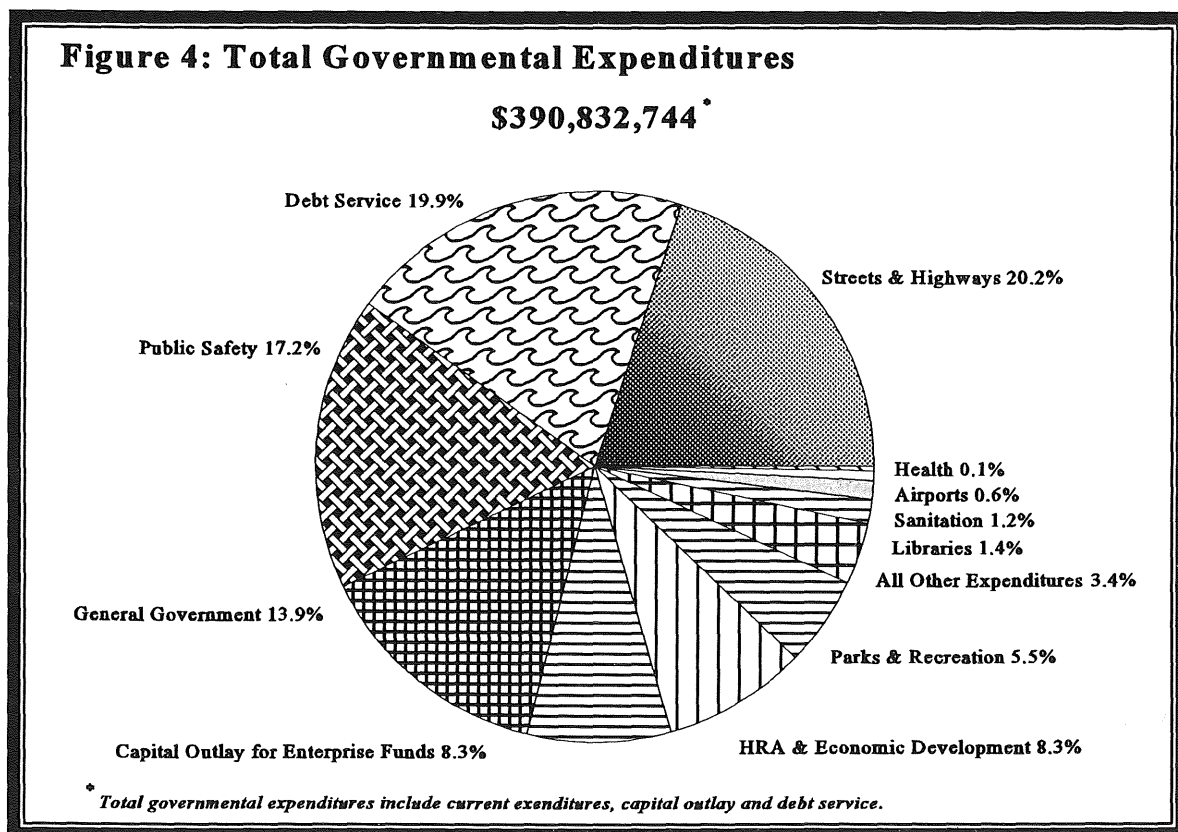
The city of Lakefield was largely responsible for the decrease. It had a large expenditure in 1995 to help a physician relocate to the city. This expenditure was not duplicated in 1996.

- **Other city expenditures.** Cities increased spending for economic development and housing by 28.4 percent; and airports by 12.2 percent between 1995 and 1996. Cities spent 0.1 percent less on sanitation in 1996.

## Capital Outlay and Debt Service

In addition to current expenditures of \$179.7 million, cities had capital outlays of \$133.6 million and debt service payments of \$77.6 million.<sup>4</sup> Capital outlays increased \$4.3 million or 3.3 percent in 1996. Street construction and the purchase of road and highway equipment represented the largest category of capital expenditures in 1996. Debt service expenditures increased 25.7 percent over the level of debt service in 1995.

Figure 4 summarizes the Total Governmental Expenditures for cities under 2,500 in population.



<sup>4</sup> Total governmental expenditures exclude enterprise fund operations.



## **Municipal Enterprises**

Cities establish municipal enterprises to provide specific services. These enterprises are financed and operated in a manner similar to a private business enterprise in that they are intended to be self-sustaining through fees and user charges. Many cities create enterprises to provide water, sewer, electric, gas and heat utilities. In addition to utilities, cities have enterprise funds for municipal hospitals, nursing homes, liquor stores, refuse disposal, and recreation activities.

The operating income for small city public service enterprises totaled \$11.3 million in 1996 on operating revenues of \$193.6 million and operating expenses of \$182.2 million.<sup>5</sup> Municipal enterprises generated a net income of \$14.5 million in 1996. This represents a decrease of 9.1 percent from the net income generated in 1995. Cities transferred a net of \$7.0 million from enterprise funds to other governmental funds in 1996.

Total sales for municipal liquor stores increased \$1.7 million, cost of sales increased \$1.6 million, and gross profits were up \$177,901. Operating expenses decreased \$284,290, operating income increased \$462,191, and net income increased \$414,024.<sup>6</sup>

## **Indebtedness**

During the year, bonds totaling \$128.9 million were issued and \$73.7 million were retired, leaving \$538.0 million outstanding at the end of 1996. On a per capita basis, there was a wide variance among cities in the amount of long-term debt held. The average per capita long-term debt for cities was \$1,418. Per capita long-term debt ranges from a high of \$28,356 in the City of Becker to no debt in 203 cities.

The City of Becker had bonded and other long term debt totaling \$48.5 million in 1996. This debt was issued for a number of economic development projects and a community center. The City of Becker is unique in that one property accounts for eighty-eight percent of the market value of the city. Northern States Power and Southern Minnesota Municipal Power Agency operate a large power plant in the City of Becker. Looming ominously for the citizens of Becker is a possible change in the way ad valorem taxes for utilities are calculated. The Legislature is considering modifying the tax code to exempt attached machinery from the assessed value of properties. Attached machinery accounts for seventy-eight percent of the market value of the power plant. A decrease in tax base of this magnitude could be devastating to the citizens of Becker because of the city's long-term debt service commitments. While the City of Becker has a far greater long term debt per capita than other cities, potential problems for other communities exist. Any city (or county) that incurs a high level of debt with the assumption that a single property will pay the

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<sup>5</sup> This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences.

<sup>6</sup> A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota Municipal Liquor Operations in 1996 (June 98)*.

majority of debt service could find itself in trouble. When incurring debt, a local entity must take into account the possibility that a business may relocate or go out of business, or that the tax code may be changed.

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

<b>Figure 5: Total Outstanding Bonded Indebtedness.</b>		
<b>Type of Issue</b>	<b>1996</b>	<b>1995</b>
General Obligation	94,999,639	87,824,811
G.O. Tax Increment	86,627,980	72,905,500
Revenue Tax Increment	543,500	170,000
G.O. Special Assessment	136,753,623	126,028,932
G.O. Revenue	178,435,914	166,310,426
Revenue	39,447,917	29,446,641
All Other	1,150,000	8,043,000
Total Bonded Indebtedness	<u>\$537,958,573</u>	<u>\$490,729,310</u>



# **DATA TABLES**





**Table 1**  
**Governmental Funds Revenues and Expenditures**  
**Five Year Change**  
**For the Years Ended December 31, 1992 Through 1996**

	1992		1993		1994		1995		1996		5-YEAR
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	CHANGE
<b>REVENUES</b>											
Taxes	59,282,140	23.4%	63,339,245	25.3%	69,245,811	26.6%	75,579,136	26.0%	80,228,387	26.3%	35.3%
Special Assessments	14,955,053	5.9%	14,637,654	5.9%	14,688,455	5.6%	14,882,777	5.1%	17,345,206	5.7%	16.0%
Licenses and Permits	3,514,118	1.4%	3,569,426	1.4%	4,046,749	1.6%	4,312,420	1.5%	5,028,152	1.7%	43.1%
Intergovernmental Revenues											
Federal Grants	13,649,051	5.4%	14,330,480	5.7%	12,486,345	4.8%	18,884,055	6.5%	20,427,073	6.7%	49.7%
State Grants	98,817,590	39.1%	91,320,844	36.5%	93,193,191	35.8%	98,619,810	34.0%	98,181,857	32.2%	-0.6%
County Grants	2,337,512	0.9%	3,321,532	1.3%	3,887,097	1.5%	2,761,443	1.0%	2,396,133	0.8%	2.5%
Local Units Grants	4,023,662	1.6%	4,196,055	1.7%	3,318,924	1.3%	2,705,767	0.9%	3,963,921	1.3%	-1.5%
Total Intergovernmental Revenues	118,827,815	47.0%	113,168,911	45.3%	112,885,557	43.4%	122,971,075	42.4%	124,968,984	41.0%	5.2%
Charges for Services	18,824,529	7.4%	20,445,153	8.2%	21,884,950	8.4%	23,009,156	7.9%	25,012,382	8.2%	32.9%
Fines and Forfeits	1,541,246	0.6%	1,458,122	0.6%	1,474,834	0.6%	1,581,946	0.5%	1,687,823	0.6%	9.5%
Interest Earnings	12,059,414	4.8%	9,794,882	3.9%	10,163,535	3.9%	14,460,549	5.0%	14,597,697	4.8%	21.0%
All Other Revenues	24,021,982	9.5%	23,512,301	9.4%	25,588,909	9.8%	33,400,117	11.5%	35,711,730	11.7%	48.7%
<b>Total Revenues</b>	<b>253,026,297</b>	<b>100.0%</b>	<b>249,925,694</b>	<b>100.0%</b>	<b>259,978,800</b>	<b>100.0%</b>	<b>290,197,176</b>	<b>100.0%</b>	<b>304,580,361</b>	<b>100.0%</b>	<b>20.4%</b>
<b>OTHER FINANCING SOURCES:</b>											
Borrowing	61,008,882		99,022,587		115,455,546		74,038,605		96,438,546		
Transfers from Enterprise Funds	11,611,515		11,899,501		13,174,470		12,950,151		14,398,926		
<b>Total Revenues and Other Sources</b>	<b>325,646,694</b>		<b>360,847,782</b>		<b>388,608,816</b>		<b>377,185,932</b>		<b>415,417,833</b>		
<b>EXPENDITURES (INCLUDING CAPITAL OUTLAY)</b>											
General Government	43,424,486	14.3%	45,590,942	15.1%	47,317,051	12.9%	49,777,644	14.0%	54,214,684	13.9%	24.8%
Public Safety	51,947,065	17.1%	53,455,453	17.7%	56,671,072	15.5%	59,898,516	16.8%	67,316,344	17.2%	29.6%
Street and Highways	62,026,822	20.4%	60,894,743	20.1%	77,227,586	21.1%	67,008,075	18.8%	78,859,211	20.2%	27.1%
Sanitation	5,063,433	1.7%	4,803,991	1.6%	4,975,666	1.4%	4,637,162	1.3%	4,689,058	1.2%	-7.4%
Health	1,655,439	0.5%	365,415	0.1%	704,236	0.2%	580,312	0.2%	223,637	0.1%	-86.5%
Libraries	4,231,556	1.4%	3,648,752	1.2%	4,105,168	1.1%	5,150,479	1.4%	5,454,547	1.4%	28.9%
Parks and Recreation	15,848,312	5.2%	20,762,451	6.9%	18,786,620	5.1%	19,879,376	5.6%	21,626,507	5.5%	36.5%
HRA and Economic Development	15,860,361	5.2%	18,674,426	6.2%	48,836,077	13.3%	29,868,080	8.4%	32,389,372	8.3%	104.2%
Airports	4,291,098	1.4%	5,738,281	1.9%	3,105,498	0.8%	1,964,611	0.6%	2,411,504	0.6%	-43.8%
All Other Expenditures	12,078,918	4.0%	11,663,428	3.9%	12,051,664	3.3%	12,563,709	3.5%	13,430,873	3.4%	11.2%
Capital Outlay for Enterprise Funds	31,753,057	10.4%	22,333,430	7.4%	28,142,123	7.7%	43,684,075	12.2%	32,616,779	8.3%	2.7%
Debt Service	56,456,249	18.5%	54,410,125	18.0%	64,036,756	17.5%	61,754,598	17.3%	77,600,228	19.9%	37.5%
<b>Total Expenditures</b>	<b>304,636,796</b>	<b>100.0%</b>	<b>302,341,437</b>	<b>100.0%</b>	<b>365,959,517</b>	<b>100.0%</b>	<b>356,766,637</b>	<b>100.0%</b>	<b>390,832,744</b>	<b>100.0%</b>	<b>28.3%</b>
<b>OTHER FINANCING USES:</b>											
Transfers to Enterprise Funds	5,799,724		5,537,323		6,120,708		5,570,491		3,750,460		
<b>Total Expenditures and Other Uses</b>	<b>310,436,520</b>		<b>307,878,760</b>		<b>372,080,225</b>		<b>362,337,128</b>		<b>394,583,204</b>		

**Table 2**  
**Summary of Governmental Funds Revenues by Population**  
**For the Year Ended December 31, 1996**

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities		Percent Increase (Decrease)
	1996	1995	1996	1995	1996	1995	1996	1995	1996	1995	1996	1995	
Population - 1996 Estimate	108,886		66,077		68,076		109,323		81,510		433,872	429,391	1.0%
Taxable Tax Capacity	58,848,475		53,762,879		30,827,069		43,605,541		27,679,784		214,723,748	202,663,494	6.0%
1995 Net Tax Levy (Collect. 1996)	18,064,318		13,823,360		10,959,596		15,654,188		9,229,894		67,731,356	63,617,160	6.5%
Special Assessment Levy (Collect. 1996)	3,309,739		1,921,834		1,788,689		2,249,478		1,687,044		10,956,784	10,678,559	2.6%
<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	18,308,765	23.8%	14,466,518	25.8%	10,954,738	22.1%	16,245,216	21.9%	9,227,037	19.3%	69,202,274	65,357,551	5.9%
Tax Increment Taxes	3,896,862	5.1%	3,165,606	5.6%	1,999,631	4.0%	774,774	1.0%	432,375	0.9%	10,269,248	9,608,903	6.9%
Franchise Taxes	149,666	0.2%	224,879	0.4%	59,547	0.1%	85,890	0.1%	26,363	0.1%	546,345	424,285	28.8%
Local Sales & Hotel/Motel Taxes	—	0.0%	7,730	0.0%	122,949	0.2%	31,369	0.0%	3,114	0.0%	165,162	156,762	5.4%
Gravel & Gambling Taxes	7,327	0.0%	6,190	0.0%	551	0.0%	16,010	0.0%	15,280	0.0%	45,358	31,635	43.4%
Special Assessments	6,166,717	8.0%	3,779,154	6.7%	2,953,186	6.0%	2,863,574	3.9%	1,582,575	3.3%	17,345,206	14,882,777	16.5%
Licenses and Permits	1,680,691	2.2%	696,677	1.2%	865,703	1.7%	1,037,673	1.4%	747,408	1.6%	5,028,152	4,312,420	16.6%
<b>Intergovernmental Revenues</b>													
Federal - Comm. Dev. Block Grants	174,388	0.2%	500,000	0.9%	2,611,127	5.3%	3,367,446	4.5%	1,817,707	3.8%	8,470,668	10,262,405	-17.5%
- Other	3,512,173	4.6%	1,000,831	1.8%	1,160,835	2.3%	3,369,279	4.5%	2,913,287	6.1%	11,956,405	8,621,650	38.7%
State - Local Government Aid	11,708,871	15.3%	9,386,423	16.7%	9,607,849	19.4%	15,899,953	21.4%	9,444,597	19.7%	56,047,693	54,548,187	2.7%
- HACCA	5,907,913	7.7%	3,944,826	7.0%	4,070,440	8.2%	6,544,432	8.8%	3,750,865	7.8%	24,218,476	25,053,496	-3.3%
- Taconite Aids	919,939	1.2%	899,195	1.6%	427,637	0.9%	554,230	0.7%	225,023	0.5%	3,026,024	2,884,229	4.9%
- Highways	2,250,711	2.9%	272,605	0.5%	77,107	0.2%	156,025	0.2%	240,636	0.5%	2,997,084	2,105,949	42.3%
- Other	2,464,174	3.2%	1,964,062	3.5%	2,083,850	4.2%	2,737,875	3.7%	2,642,619	5.5%	11,892,580	14,027,949	-15.2%
County - Highways	135,988	0.2%	56,834	0.1%	311,928	0.6%	314,753	0.4%	151,502	0.3%	971,005	1,570,141	-38.2%
- Other	431,992	0.6%	245,520	0.4%	163,993	0.3%	357,177	0.5%	226,446	0.5%	1,425,128	1,191,302	19.6%
Local - IRRRB	340,316	0.4%	1,160,716	2.1%	622,128	1.3%	452,569	0.6%	537,036	1.1%	3,112,765	2,185,423	42.4%
- Other	53,401	0.1%	202,855	0.4%	123,605	0.2%	242,161	0.3%	229,134	0.5%	851,156	520,344	63.6%
Total Intergovernmental Revenues	27,899,866	36.3%	19,633,867	35.0%	21,260,499	42.9%	33,995,900	45.8%	22,178,852	46.3%	124,968,984	122,971,075	1.6%
<b>Charges for Services</b>													
General Government	808,308	1.1%	143,999	0.3%	248,136	0.5%	361,833	0.5%	143,689	0.3%	1,705,965	1,328,974	28.4%
Public Safety	2,248,349	2.9%	1,809,905	3.2%	2,042,993	4.1%	3,421,073	4.6%	2,392,949	5.0%	11,915,269	11,049,860	7.8%
Streets and Highways	119,661	0.2%	103,044	0.2%	26,178	0.1%	76,391	0.1%	91,426	0.2%	416,700	363,774	14.5%
Sanitation	533,197	0.7%	768,787	1.4%	561,921	1.1%	818,551	1.1%	828,043	1.7%	3,510,499	3,571,047	-1.7%
Libraries	36,388	0.0%	9,961	0.0%	25,376	0.1%	19,763	0.0%	12,364	0.0%	103,852	99,828	4.0%
Parks and Recreation	915,434	1.2%	998,450	1.8%	604,099	1.2%	660,989	0.9%	619,698	1.3%	3,798,670	3,436,529	10.5%
Airports	47,310	0.1%	149,202	0.3%	9,633	0.0%	27,537	0.0%	19,469	0.0%	253,151	353,217	-28.3%
Transit	7,377	0.0%	17,825	0.0%	—	0.0%	—	0.0%	—	0.0%	25,202	39,075	-35.5%
Cemetery	81,339	0.1%	32,139	0.1%	20,735	0.0%	91,669	0.1%	71,262	0.1%	297,144	242,282	22.6%
All Other	1,232,246	1.6%	627,192	1.1%	309,464	0.6%	535,834	0.7%	281,194	0.6%	2,985,930	2,524,570	18.3%
Total Charges for Services	6,029,609	7.9%	4,660,504	8.3%	3,848,535	7.8%	6,013,640	8.1%	4,460,094	9.3%	25,012,382	23,009,156	8.7%
Fines and Forfeits	528,730	0.7%	328,389	0.6%	273,464	0.6%	442,455	0.6%	114,785	0.2%	1,687,823	1,581,946	6.7%
Interest Earnings	3,965,677	5.2%	3,229,315	5.8%	2,287,063	4.6%	3,130,806	4.2%	1,984,836	4.1%	14,597,697	14,460,549	0.9%
All Other Revenues	8,138,754	10.6%	5,925,473	10.6%	4,928,131	9.9%	9,640,809	13.0%	7,078,563	14.8%	35,711,730	33,400,117	11.5%
<b>Total Revenues</b>	<b>76,772,664</b>	<b>100.0%</b>	<b>56,124,302</b>	<b>100.0%</b>	<b>49,553,997</b>	<b>100.0%</b>	<b>74,278,116</b>	<b>100.0%</b>	<b>47,851,282</b>	<b>100.0%</b>	<b>304,580,361</b>	<b>290,197,176</b>	<b>5.0%</b>
<b>Other Financing Sources</b>													
Borrowing - Bonds Issued	40,133,367		19,907,499		8,914,585		10,315,170		4,945,211		84,215,832	62,162,847	
- Other Long-term Debt Issued	1,655,638		2,844,606		4,002,906		1,545,994		830,368		10,879,512	11,175,970	
- Short-term Debt Issued	—		—		771,167		320,000		252,035		1,343,202	699,788	
Other Financing Sources	209,521		143,453		323,843		382,190		105,644		1,164,651	3,068,235	
Transfers From - Enterprise Funds	4,868,525		2,956,222		2,138,030		2,475,651		1,960,498		14,398,926	12,950,151	
- Governmental Funds	11,322,004		3,243,001		6,459,027		4,806,616		3,487,541		29,318,189	30,195,355	
<b>Total Revenues and Other Financing Sources</b>	<b>134,961,719</b>		<b>85,219,083</b>		<b>72,163,555</b>		<b>94,123,737</b>		<b>59,432,579</b>		<b>445,900,673</b>	<b>410,449,522</b>	

**Table 3**  
**Summary of Governmental Funds Expenditures by Population**  
**For the Year Ended December 31, 1996**

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	1996	%	1995	%	
General Government - Current Expenditures	9,765,444	9.3 %	6,793,613	8.7 %	6,895,753	10.7 %	12,200,445	13.7 %	9,157,073	17.0 %	44,812,328	11.5 %	42,462,706	11.9 %	5.5 %
- Capital Outlay	1,338,364	1.3 %	2,436,838	3.1 %	2,188,278	3.4 %	1,530,633	1.7 %	1,908,243	3.5 %	9,402,356	2.4 %	7,314,938	2.1 %	28.5 %
Public Safety															
Police - Current Expenditures	8,122,530	7.7 %	5,997,903	7.7 %	5,383,035	8.4 %	7,345,251	8.2 %	1,955,352	3.6 %	28,804,071	7.4 %	27,521,839	7.7 %	4.7 %
- Capital Outlay	441,236	0.4 %	200,507	0.3 %	330,716	0.5 %	557,363	0.6 %	129,780	0.2 %	1,659,602	0.4 %	1,568,629	0.4 %	5.8 %
Ambulance - Current Expenditures	693,577	0.7 %	543,377	0.7 %	553,952	0.9 %	948,206	1.1 %	383,564	0.7 %	3,122,676	0.8 %	3,053,443	0.9 %	2.3 %
- Capital Outlay	176,605	0.2 %	131,178	0.2 %	342,155	0.5 %	389,439	0.4 %	327,398	0.6 %	1,366,775	0.3 %	825,184	0.2 %	65.6 %
Fire - Current Expenditures	3,353,831	3.2 %	2,131,486	2.7 %	2,332,570	3.6 %	4,656,321	5.2 %	4,074,400	7.6 %	16,548,608	4.2 %	14,651,973	4.1 %	12.9 %
- Capital Outlay	2,082,693	2.0 %	1,598,987	2.1 %	1,881,750	2.9 %	4,434,526	5.0 %	2,481,471	4.6 %	12,479,427	3.2 %	8,886,223	2.5 %	40.4 %
Other Protection - Current Expenditures	1,235,168	1.2 %	279,299	0.4 %	390,238	0.6 %	414,563	0.5 %	135,345	0.3 %	2,454,613	0.6 %	2,368,834	0.7 %	3.6 %
- Capital Outlay	45,440	0.0 %	124,529	0.2 %	283,322	0.4 %	173,915	0.2 %	253,366	0.5 %	880,572	0.2 %	1,022,391	0.3 %	-13.9 %
Streets and Highways - Maintenance	7,201,428	6.8 %	5,734,310	7.4 %	5,722,086	8.9 %	9,089,222	10.2 %	5,433,811	10.1 %	33,180,857	8.5 %	29,785,499	8.3 %	11.4 %
- Street Lighting	946,140	0.9 %	536,803	0.7 %	682,255	1.1 %	1,402,915	1.6 %	1,318,479	2.5 %	4,886,592	1.3 %	4,819,051	1.4 %	1.4 %
- Construction	16,333,755	15.5 %	5,675,853	7.3 %	3,676,272	5.7 %	7,364,331	8.2 %	2,536,698	4.7 %	35,586,909	9.1 %	26,813,951	7.5 %	32.7 %
- Other Capital Outlay	1,512,300	1.4 %	631,060	0.8 %	1,019,351	1.6 %	1,301,147	1.5 %	740,995	1.4 %	5,204,853	1.3 %	5,589,574	1.6 %	-6.9 %
Sanitation - Current Expenditures	838,784	0.8 %	760,530	1.0 %	724,798	1.1 %	1,056,629	1.2 %	1,188,011	2.2 %	4,568,752	1.2 %	4,572,168	1.3 %	-0.1 %
- Capital Outlay	19,791	0.0 %	8,075	0.0 %	41,649	0.1 %	32,777	0.0 %	18,014	0.0 %	120,306	0.0 %	64,994	0.0 %	85.1 %
Health - Current Expenditures	9,931	0.0 %	78,408	0.1 %	28,392	0.0 %	59,033	0.1 %	3,699	0.0 %	179,463	0.0 %	365,377	0.1 %	-50.9 %
- Capital Outlay	---	0.0 %	---	0.0 %	---	0.0 %	28,696	0.0 %	15,478	0.0 %	44,174	0.0 %	214,935	0.1 %	-79.4 %
Culture and Recreation															
Libraries - Current Expenditures	1,313,415	1.2 %	1,031,189	1.3 %	608,477	0.9 %	602,119	0.7 %	127,238	0.2 %	3,682,438	0.9 %	3,461,771	1.0 %	6.4 %
- Capital Outlay	949,581	0.9 %	252,949	0.3 %	206,336	0.3 %	359,878	0.4 %	3,365	0.0 %	1,772,109	0.5 %	1,688,708	0.5 %	4.9 %
Parks and Recreation - Current Expenditures	3,653,313	3.5 %	3,374,610	4.3 %	2,027,132	3.1 %	2,916,954	3.3 %	1,888,717	3.5 %	13,860,726	3.5 %	12,539,755	3.5 %	10.5 %
- Capital Outlay	1,620,879	1.5 %	1,572,896	2.0 %	1,518,691	2.4 %	1,903,329	2.1 %	1,149,986	2.1 %	7,765,781	2.0 %	7,339,621	2.1 %	5.8 %
Housing and Redevelop. - Current Expenditures	207,985	0.2 %	113,102	0.1 %	204,350	0.3 %	823,843	0.9 %	316,109	0.6 %	1,665,389	0.4 %	2,053,363	0.6 %	-18.9 %
- Capital Outlay	1,463,899	1.4 %	776,311	1.0 %	113,510	0.2 %	684,797	0.8 %	925,957	1.7 %	3,964,474	1.0 %	8,536,370	2.4 %	-53.6 %
Economic Develop. - Current Expenditures	2,334,904	2.2 %	2,827,619	3.6 %	2,358,949	3.7 %	2,350,301	2.6 %	1,158,875	2.2 %	11,030,648	2.8 %	7,831,702	2.2 %	40.8 %
- Capital Outlay	6,300,859	6.0 %	2,459,820	3.2 %	3,143,601	4.9 %	2,767,052	3.1 %	1,057,529	2.0 %	15,728,861	4.0 %	11,446,645	3.2 %	37.4 %
Airport - Current Expenditures	305,556	0.3 %	398,053	0.5 %	64,808	0.1 %	110,670	0.1 %	69,799	0.1 %	948,886	0.2 %	845,408	0.2 %	12.2 %
- Capital Outlay	659,820	0.6 %	352,614	0.5 %	64,269	0.1 %	105,243	0.1 %	280,672	0.5 %	1,462,618	0.4 %	1,119,203	0.3 %	30.7 %
Unallocated Pension Costs	70,189	0.1 %	76,790	0.1 %	137,882	0.2 %	271,743	0.3 %	119,621	0.2 %	676,225	0.2 %	686,099	0.2 %	-1.4 %
Unallocated Insurance Costs	295,671	0.3 %	445,088	0.6 %	636,449	1.0 %	1,015,736	1.1 %	780,038	1.5 %	3,172,982	0.8 %	3,181,758	0.9 %	-0.3 %
All Other - Current Expenditures	1,640,313	1.6 %	1,088,008	1.4 %	603,943	0.9 %	1,604,493	1.8 %	1,119,499	2.1 %	6,056,256	1.5 %	5,804,620	1.6 %	4.3 %
- Capital Outlay	1,316,294	1.2 %	890,354	1.1 %	490,902	0.8 %	517,289	0.6 %	310,571	0.6 %	3,525,410	0.9 %	2,891,232	0.8 %	21.9 %
Capital Outlay for Enterprise Funds	7,640,923	7.2 %	2,667,777	3.4 %	8,347,181	13.0 %	8,838,013	9.9 %	5,122,885	9.5 %	32,616,779	8.3 %	43,684,075	12.2 %	-25.3 %
Debt Service - Principal Payment on Bonds	14,714,665	13.9 %	18,864,762	24.2 %	7,216,505	11.2 %	6,558,476	7.3 %	4,070,807	7.6 %	51,425,215	13.2 %	36,873,921	10.3 %	39.5 %
- Other Long-term & Short-term	648,574	0.6 %	956,644	1.2 %	471,785	0.7 %	946,871	1.1 %	1,367,058	2.5 %	4,390,932	1.1 %	3,412,481	1.0 %	28.7 %
- Interest and Fiscal Charges	6,257,138	5.9 %	6,066,023	7.8 %	3,729,641	5.8 %	3,907,465	4.4 %	1,823,814	3.4 %	21,784,081	5.6 %	21,468,196	6.0 %	1.5 %
Total Current Expenditures	41,988,179	39.8 %	32,210,188	41.4 %	29,355,069	45.6 %	46,868,444	52.5 %	29,229,630	54.4 %	179,651,510	46.0 %	166,005,366	46.5 %	8.2 %
Total Capital Outlay	41,902,439	39.7 %	19,779,748	25.4 %	23,647,983	36.7 %	30,988,428	34.7 %	17,262,408	32.1 %	133,581,006	34.2 %	129,006,673	36.2 %	3.5 %
Total Debt Service	21,620,377	20.5 %	25,887,429	33.2 %	11,417,931	17.7 %	11,412,812	12.8 %	7,261,679	13.5 %	77,600,228	19.9 %	61,754,598	17.3 %	25.7 %
Total Expenditures	105,510,995	100.0 %	77,877,365	100.0 %	64,420,983	100.0 %	89,269,684	100.0 %	53,753,717	100.0 %	390,832,744	100.0 %	356,766,637	100.0 %	9.5 %
Other Financing Uses															
Debt Redemption - Refunded Bonds	1,580,203		1,575,000		---		400,206		---		3,555,409		1,203,911		
Other Financing Uses	527,530		103,780		250,000		81,140		20,819		983,269		2,738,549		
Transfer To - Enterprise Funds	553,066		516,055		516,055		904,466		1,101,360		3,750,460		5,570,491		
- Governmental Funds	11,466,522		3,243,001		6,459,027		4,806,616		3,342,982		29,318,148		30,195,355		
Total Expenditures and Other Uses	119,638,316		83,474,659		71,646,065		95,462,112		58,218,878		428,440,030		396,474,943		



**TABLE 4**  
**PUBLIC SERVICE ENTERPRISES OF THE CITIES**  
**SUMMARY OF OPERATIONS BY POPULATION**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

TYPE OF ENTERPRISE FUND	POPULATION 2,000 - 2,500		POPULATION 1,500 - 2,000		POPULATION 1,000 - 1,500		POPULATION 500 - 1,000		POPULATION UNDER 500		TOTAL CITIES	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>WATER UTILITIES</b>												
OPERATING REVENUES	7,777,137	100.0%	5,496,060	100.0%	5,369,501	100.0%	7,974,056	100.0%	4,828,067	100.0%	31,444,821	100.0%
OPERATING EXPENSES	6,352,100	81.7%	4,764,979	86.7%	4,811,866	89.6%	7,499,649	94.1%	5,775,977	119.6%	29,204,571	92.9%
OPERATING INCOME (LOSS)	1,425,037	18.3%	731,081	13.3%	557,635	10.4%	474,407	5.9%	(947,910)	-19.6%	2,240,250	7.1%
<b>SEWER UTILITIES</b>												
OPERATING REVENUES	10,067,241	100.0%	5,462,797	100.0%	4,493,419	100.0%	5,908,810	100.0%	3,181,634	100.0%	29,113,901	100.0%
OPERATING EXPENSES	9,634,339	95.7%	5,266,966	96.4%	4,623,111	102.9%	6,217,809	105.2%	3,569,792	112.2%	29,312,017	100.7%
OPERATING INCOME (LOSS)	432,902	4.3%	195,831	3.6%	(129,692)	-2.9%	(308,999)	-5.2%	(388,158)	-12.2%	(198,116)	-0.7%
<b>REFUSE DISPOSAL</b>												
OPERATING REVENUES	1,157,148	100.0%	1,134,420	100.0%	1,204,151	100.0%	1,317,874	100.0%	789,956	100.0%	5,603,549	100.0%
OPERATING EXPENSES	1,135,846	98.2%	1,025,943	90.4%	1,190,082	98.8%	1,270,140	96.4%	757,225	95.9%	5,379,236	96.0%
OPERATING INCOME (LOSS)	21,302	1.8%	108,477	9.6%	14,069	1.2%	47,734	3.6%	32,731	4.1%	224,313	4.0%
<b>ELECTRIC UTILITIES</b>												
OPERATING REVENUES	13,456,559	100.0%	16,989,697	100.0%	9,311,755	100.0%	4,829,816	100.0%	1,758,212	100.0%	46,346,039	100.0%
OPERATING EXPENSES	11,911,365	88.5%	14,683,883	86.4%	7,784,673	83.6%	4,313,244	89.3%	1,410,080	80.2%	40,103,245	86.5%
OPERATING INCOME (LOSS)	1,545,194	11.5%	2,305,814	13.6%	1,527,082	16.4%	516,572	10.7%	348,132	19.8%	6,242,794	13.5%
<b>NURSING HOMES</b>												
OPERATING REVENUES	3,713,238	100.0%	1,600,747	100.0%	14,941,049	100.0%	18,038,894	100.0%	—	—	38,293,928	100.0%
OPERATING EXPENSES	3,475,967	93.6%	1,593,039	99.5%	14,432,805	96.6%	17,665,161	97.9%	—	—	37,166,972	97.1%
OPERATING INCOME (LOSS)	237,271	6.4%	7,708	0.5%	508,244	3.4%	373,733	2.1%	—	—	1,126,956	2.9%
<b>HOSPITALS</b>												
OPERATING REVENUES	11,071,426	100.0%	10,644,186	100.0%	1,899,410	100.0%	301,566	100.0%	—	—	23,916,588	100.0%
OPERATING EXPENSES	10,764,962	97.2%	10,889,951	102.3%	1,965,795	103.5%	647,053	214.6%	—	—	24,267,761	101.5%
OPERATING INCOME (LOSS)	306,464	2.8%	(245,765)	-2.3%	(66,385)	-3.5%	(345,487)	-114.6%	—	—	(351,173)	-1.5%
<b>GAS UTILITIES</b>												
OPERATING REVENUES	2,975,590	100.0%	799,880	100.0%	406,408	100.0%	1,083,414	100.0%	173,137	100.0%	5,438,429	100.0%
OPERATING EXPENSES	2,275,925	76.5%	624,809	78.1%	341,705	84.1%	833,191	76.9%	160,476	92.7%	4,236,106	77.9%
OPERATING INCOME (LOSS)	699,665	23.5%	175,071	21.9%	64,703	15.9%	250,223	23.1%	12,661	7.3%	1,202,323	22.1%
<b>AMBULANCE</b>												
OPERATING REVENUES	335,761	100.0%	39,129	100.0%	70,321	100.0%	264,268	100.0%	52,124	100.0%	761,603	100.0%
OPERATING EXPENSES	291,393	86.8%	62,827	160.6%	79,203	112.6%	237,014	89.7%	29,438	56.5%	699,875	91.9%
OPERATING INCOME (LOSS)	44,368	13.2%	(23,698)	-60.6%	(8,882)	-12.6%	27,254	10.3%	22,686	43.5%	61,728	8.1%
<b>CULTURE AND RECREATION</b>												
OPERATING REVENUES	1,519,621	100.0%	1,387,895	100.0%	1,535,244	100.0%	257,978	100.0%	165,809	100.0%	4,866,547	100.0%
OPERATING EXPENSES	1,605,596	105.7%	1,632,349	117.6%	1,664,793	108.4%	255,096	98.9%	176,024	106.2%	5,333,858	109.6%
OPERATING INCOME (LOSS)	(85,975)	-5.7%	(244,454)	-17.6%	(129,549)	-8.4%	2,882	1.1%	(10,215)	-6.2%	(467,311)	-9.6%
<b>OTHER CITY ENTERPRISES</b>												
OPERATING REVENUES	4,532,082	100.0%	364,557	100.0%	2,281,050	100.0%	274,095	100.0%	340,790	100.0%	7,792,574	100.0%
OPERATING EXPENSES	3,728,257	82.3%	465,663	127.7%	1,590,792	69.7%	326,372	119.1%	418,166	122.7%	6,529,250	83.8%
OPERATING INCOME (LOSS)	803,825	17.7%	(101,106)	-27.7%	690,258	30.3%	(52,277)	-19.1%	(77,376)	-22.7%	1,263,324	16.2%
<b>LIQUOR STORES</b>												
SALES	9,340,720	100.0%	9,430,266	100.0%	9,854,719	100.0%	15,018,021	100.0%	18,601,216	100.0%	62,244,942	100.0%
COST OF SALES	6,671,757	71.4%	6,308,699	66.9%	6,498,725	65.9%	9,224,141	61.4%	10,672,432	57.4%	39,375,754	63.3%
GROSS PROFIT (LOSS)	2,668,963	28.6%	3,121,567	33.1%	3,355,994	34.1%	5,793,880	38.6%	7,928,784	42.6%	22,869,188	36.7%
OPERATING EXPENSES	1,983,279	21.2%	2,466,889	26.2%	2,829,573	28.7%	5,223,668	34.8%	7,158,577	38.5%	19,661,986	31.6%
OPERATING INCOME (LOSS)	685,684	7.3%	654,678	6.9%	526,421	5.3%	570,212	3.8%	770,207	4.1%	3,207,202	5.2%

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
ADA	450,367	224,990	227,771	2,801	3,509	81,662	572,747	—	654,409	201,943	2,571	32,018	23,735	1,148,757	200,000	—	55,000	124,520	1,528,277
ADAMS	184,231	74,136	70,926	17,316	2,276	—	164,446	—	164,446	69,434	1,141	39,015	264,148	628,702	—	—	2,508	9,709	640,919
ADRIAN	274,574	161,109	180,637	29,772	7,681	56,155	287,325	7,500	350,980	42,058	828	44,845	1,305	658,106	—	—	7,305	211,242	876,653
AITKIN	709,367	135,091	173,126	79,967	8,972	13,787	428,432	21,671	463,890	72,429	4,898	94,286	16,728	914,296	—	—	202,331	31,540	1,148,167
AKELEY	121,081	38,196	37,788	—	188	—	71,005	—	71,005	22,925	145	1,927	17,336	151,314	—	—	188,236	—	339,550
ALBANY	627,401	247,748	363,483	125,094	21,517	—	314,679	3,340	318,019	56,943	5,099	79,599	213,063	1,182,817	694,027	26,658	—	68,054	1,971,556
ALBERTA	52,953	19,630	19,742	7,462	2,061	—	17,000	—	17,000	8,743	—	2,552	5,721	63,281	—	—	—	10,758	74,039
ALBERTVILLE	1,084,628	435,023	395,429	259,339	72,916	—	233,438	—	233,438	214,226	131	149,835	19,247	1,344,561	396,979	—	—	—	1,741,540
ALDEN	172,515	77,257	101,482	1,890	910	—	169,267	—	169,267	18,270	3,343	15,231	32,376	342,769	—	—	—	8,000	350,769
ALDRICH	21,528	2,485	4,997	—	3,558	—	1,471	—	1,471	45	—	955	2,559	13,585	—	—	—	—	13,585
ALPHA	24,031	10,217	10,017	—	5	—	42,035	—	42,035	24,434	—	1,277	8,816	86,584	—	—	—	—	86,584
ALTURA	171,978	19,805	19,856	3,861	6,004	—	57,517	—	57,517	—	—	37,005	78,375	202,618	—	—	—	14,198	216,816
ALVARADO	82,472	12,703	56,697	—	1,936	145,458	36,537	—	181,995	12,991	—	24,920	95,153	373,692	—	—	95,000	—	468,692
AMBOY	129,676	83,846	75,421	—	1,969	—	136,633	600	137,233	3,558	2,073	11,902	31,854	264,010	—	—	—	44,614	308,624
ANNANDALE	784,782	235,012	574,529	161,559	31,637	24,950	411,131	—	436,081	162,074	9,223	148,313	325,453	1,848,869	1,067,750	—	—	357,329	3,273,948
APPLETON	394,391	249,669	—	—	—	—	—	—	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										—
ARCO	15,419	7,000	7,114	—	2,215	—	24,337	—	24,337	2,225	—	2,363	6,455	44,709	—	—	—	—	44,709
ARGYLE	183,864	41,659	40,847	48,113	3,783	119,094	195,868	2,261	317,223	8,078	164	16,983	54,801	489,992	831,603	—	43,000	198,444	1,563,039
ARLINGTON	458,622	329,001	390,996	58,394	3,151	—	475,763	—	475,763	36,477	5,255	68,118	42,886	1,081,040	—	—	—	102,488	1,183,528
ASHBY	107,666	52,692	61,326	—	817	—	93,085	2,140	95,225	781	1,035	4,359	16,525	180,068	—	—	—	—	180,068
ASKOV	98,684	29,298	29,473	—	3,222	—	47,088	—	47,088	19,776	—	4,278	14,799	118,636	—	—	—	—	118,636
ATWATER	344,143	202,742	200,767	43,599	8,761	18,036	270,300	—	288,336	80,400	8,494	52,562	26,297	709,216	—	—	—	—	709,216
AUDUBON	166,587	82,574	82,583	—	1,013	—	66,277	—	66,277	38,347	1,067	1,671	44,620	235,578	420,000	—	2,000	500	658,078
AURORA	416,227	331,872	388,487	174,649	5,663	210,725	840,846	931,299	1,982,870	36,344	10,609	50,192	81,955	2,730,769	2,922,020	—	41,982	302,355	5,997,126
AVOCA	28,241	13,200	13,054	13,398	27	12	24,944	—	24,956	1,570	—	3,396	17,504	73,905	—	—	—	—	73,905
AVON	499,834	175,002	319,327	110,723	12,004	—	161,898	5,860	167,758	57,795	5,510	293,070	215,044	1,181,231	—	500	112,429	—	1,294,160
BABBITT	435,768	153,435	303,506	—	6,466	—	460,096	—	460,096	86,135	7,401	168,448	126,187	1,158,239	—	—	106,000	233,540	1,497,779
BACKUS	89,223	35,172	36,355	13,862	2,797	—	91,245	—	91,245	39,896	894	12,972	43,379	241,400	—	—	—	3,739	245,139
BADGER	93,483	34,674	31,545	8,823	3,138	1,450	270,270	—	271,720	18,017	—	20,839	183,662	537,744	—	—	31,130	127,096	695,970
BAGLEY	339,627	159,210	179,391	6	5,056	31,412	516,471	—	547,883	61,969	12,215	45,174	23,524	875,218	—	—	106,519	25,000	1,006,737
BALATON	131,537	185,200	186,246	15,885	160	574,230	189,059	—	763,289	66,582	2,674	24,540	177,117	1,236,493	—	—	28,032	56,910	1,321,435
BARNESVILLE	415,328	148,496	104,552	9,487	9,958	33,153	331,028	4,638	368,819	42,901	4,070	26,000	39,849	605,636	1,123,404	2,013	552,817	12,631	2,296,501
BARNUM	101,512	74,312	92,277	17,342	3,019	—	102,955	12,500	115,455	814	—	16,796	13,404	259,107	—	—	5,000	47,500	311,607
BARRETT	90,861	78,001	76,621	47	1,599	—	22,541	—	22,541	42,595	832	5,885	65,123	215,243	85,229	—	64,335	364,807	—
BARRY	17,778	6,362	6,423	—	—	—	2,721	—	2,721	—	—	1,979	534	11,657	—	—	—	—	11,657
BATTLE LAKE	349,970	106,006	104,982	2,984	7,874	—	154,549	—	154,549	3,219	2,433	38,975	89,939	404,955	167,739	—	10,000	42,000	624,694
BAUDETTE	500,777	68,551	84,792	—	3,358	—	296,889	—	296,889	11,820	5,021	16,053	65,452	483,385	—	—	190,880	26,191	700,456
BEARDSLEY	48,556	34,500	33,263	29,664	525	21,500	73,401	—	94,901	12,992	—	1,865	17,323	190,533	5,919	—	6,022	3,735	206,209
BEAVER BAY	69,883	45,724	31,839	14,361	3,448	—	51,211	—	51,211	—	—	10,079	—	110,938	—	—	12,000	—	122,938
BEAVER CREEK	49,485	33,146	32,546	—	117	—	59,454	4,031	63,485	12,432	—	2,976	6,217	117,773	—	—	6,000	—	123,773
BECKER	29,842,204	4,503,188	5,500,735	1,347,645	88,196	—	268,864	—	268,864	516,712	13,379	731,864	1,202,335	9,669,730	6,358,449	—	16,604	495,993	16,540,776
BEJOU	14,882	1,926	2,010	—	1,570	—	17,540	—	17,540	4	—	3,596	591	25,311	—	—	—	—	25,311
BELGRADE	179,804	132,329	123,984	89,028	4,568	411,967	149,698	100,078	661,743	90,537	373	31,883	72,706	1,074,822	803,928	—	—	243,487	2,122,237
BELLECHESTER	39,175	8,028	7,725	—	1,617	67,786	17,066	—	84,852	12,803	—	257	375	107,629	—	—	6,000	—	113,629
BELLINGHAM	45,543	12,650	13,464	13,789	398	—	77,008	830	77,838	21,214	—	1,247	5,151	133,101	—	—	—	—	133,101
BELTRAMI	44,693	13,679	17,067	—	60	—	17,746	—	17,746	4,475	—	3,191	1,592	44,131	—	—	—	—	44,131
BELVIEW	61,356	33,841	41,967	20,610	450	—	120,731	—	120,731	31,004	—	17,165	21,653	253,580	—	—	7,000	—	260,580
BENA	16,119	4,077	4,367	—	97	—	18,782	—	18,782	5,946	10	1,224	355	30,781	—	—	—	—	30,781
BERTHA	103,510	17,787	17,459	3,820	65	—	156,155	—	156,155	9,170	—	26,993	21,003	234,665	—	—	7,500	—	242,165
BETHEL	247,179	87,460	131,947	42,157	10,233	27,562	26,064	—	53,626	5,585	2,820	4,395	11,645	262,408	—	—	7,784	270,192	—
BIG FALLS	52,950	41,156	48,873	—	208	—	66,704	400	67,104	20,705	—	1,581	72,113	210,584	—	—	14,000	68,181	292,765
BIGELOW	53,589	8,790	8,628	2,321	1,132	—	25,928	—	25,928	19,415	—	2,122	2,954	62,500	—	—	—	—	62,500
BIGFORK	131,144	39,100	34,630	—	157	—	126,638	—	126,638	50,702	1,829	8,114	57,561	279,631	—	—	19,228	57,052	355,911
BINGHAM LAKE	52,879	24,668	38,318	—	1,689	—	13,835	—	13,835	180	—	8,555	2,846	65,423	—	—	39,201	—	104,624
BIRCHWOOD	963,803	147,262	163,141	29,454	8,973	—	55,325	32,745	88,070	59,617	2,030	12,956	13,648	377,889	—	—	—	53,232	431,121
BIRD ISLAND	321,169	133,705	185,396	23,766	7,485	—	338,616	—	338,616	21,638	2,196	59,451	39,288	677,836	112,572	—	3,137	18,298	811,843
BISCAY	20,376	6,859	7,769	—	113	—	3,685	—	3,685	526	—	6,878	2,740	21,711	—	—	31,389	—	53,100
BIWABIK	217,637	241,177	250,090	—	13,531	—	577,953	480,000	1,057,953	74,435	7,391	32,930	149,282	1,585,612	850,000	—	—	108,859	2,544,471

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

**Revenues**

**Other Financing Sources**

Name of City	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Revenues										Other Financing Sources				Total Revenues and Other Sources		
			Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
BOCK	21,617	859	799	---	4,220	---	4,761	---	4,761	---	---	445	971	11,196	---	---	---	---	11,196
BORUP	17,209	5,000	6,762	1,012	---	---	11,186	---	11,186	600	80	---	5,930	25,570	---	---	---	---	25,570
BOVEY	103,281	92,286	74,188	---	2,380	---	469,436	20,165	489,601	30,834	8,313	14,816	78,920	699,052	---	---	5,891	---	704,943
BOWLUS	56,101	16,713	16,710	7,055	3,360	---	27,321	17,245	44,566	24,003	475	3,258	4,278	103,705	---	---	---	1,244	104,949
BOY RIVER	7,039	1,413	1,649	---	1,500	---	2,874	---	2,874	75	---	---	85	6,183	---	---	---	514	6,697
BOYD	35,864	51,375	49,524	---	180	---	96,192	---	96,192	18,665	296	3,293	28,703	196,853	---	---	37,326	---	234,179
BRAHAM	335,148	196,333	297,977	13,311	19,778	---	283,237	1,834	285,071	69,505	9,548	23,850	42,156	761,196	29,415	---	5,000	---	795,611
BRANDON	103,606	41,259	47,046	1,619	307	---	75,469	---	75,469	26,807	---	2,151	43,976	197,375	255,000	---	1,000	13,275	466,650
BREEZY POINT	1,777,363	523,074	533,271	164,397	28,751	---	30,816	---	30,816	44,845	6,197	10,017	108,919	927,213	---	---	137,106	2,984	1,067,303
BREWSTER	138,277	73,537	73,287	12,726	2,159	---	61,775	---	61,775	45,485	51	12,569	4,488	212,540	---	---	60,000	15,608	288,148
BRICELYN	99,612	48,230	70,587	---	1,091	---	121,897	3,216	125,113	30,355	302	---	53,404	283,083	---	---	---	28,990	312,073
BROOK PARK	26,889	5,727	5,709	11,638	2,860	152,728	84,916	---	237,644	4,500	1,477	4,690	9,994	278,512	---	---	---	5,538	284,050
BROOKS	36,156	14,507	13,227	---	3,202	---	18,895	---	18,895	5,838	---	7,555	4,082	52,799	---	---	---	---	52,799
BROOKSTON	21,651	4,890	2,025	---	822	---	9,227	---	9,227	2,750	---	42	759	15,625	---	---	---	---	15,625
BROOTEN	146,714	96,428	132,048	---	6,998	202,630	162,612	---	365,242	19,897	268	13,858	120,845	659,156	---	---	---	---	659,156
BROWERVILLE	188,066	113,819	133,442	226	---	---	108,581	---	108,581	62,034	4,650	10,757	76,976	396,666	---	---	56,629	22,808	476,103
BROWNS VALLEY	103,471	120,001	139,241	6,118	5,270	78,078	323,245	---	401,323	28,766	5,968	10,747	58,802	656,235	70,143	---	64,384	230,521	1,021,283
BROWNSDALE	166,364	34,051	34,392	4,431	2,698	7,519	111,188	---	118,707	250	1,515	25,774	4,823	192,590	---	---	---	---	192,590
BROWNSVILLE	101,422	51,499	32,112	86,994	3,551	---	56,484	4,000	60,484	12,709	98	3,381	26,807	226,136	625,134	---	11,350	---	862,620
BROWNTON	144,825	138,450	115,247	23,085	5,410	---	198,661	---	198,661	66,996	2,152	34,027	40,605	486,183	---	1,000	---	---	487,183
BRUNO	24,573	1,643	1,860	10,271	1,545	---	26,695	---	26,695	481	---	1,958	7,759	50,569	---	---	---	---	50,569
BUCKMAN	61,330	14,134	14,020	4,398	3,201	---	14,670	1,402	16,072	7,289	---	1,070	8,557	54,607	---	---	7,536	7,500	69,643
BUFFALO LAKE	246,138	213,055	320,440	17,490	220	---	180,631	---	180,631	11,237	2,445	43,862	---	576,325	---	---	471	---	576,796
BUHL	130,848	103,672	94,044	5,313	1,346	---	672,026	204,532	876,558	14,555	4,466	31,100	125,319	1,152,701	145,486	---	---	---	1,298,187
BURTRUM	17,799	5,141	7,506	6,019	2,155	---	8,942	---	8,942	434	---	264	---	27,585	---	---	---	---	27,585
BUTTERFIELD	120,750	38,752	21,472	178	1,073	---	132,938	---	132,938	32,204	---	37,098	21,405	246,368	---	---	5,000	---	251,368
BYRON	1,094,839	518,308	664,382	63,123	12,691	---	334,922	---	334,922	67,218	1,691	77,849	16,441	1,238,317	---	---	---	---	1,238,317
CALLAWAY	56,632	15,000	15,094	---	60	---	49,124	900	50,024	19,584	1,586	133	8,384	94,865	---	---	11,350	---	106,215
CALUMET	52,831	43,402	36,754	---	1,995	---	237,893	18,949	256,842	745	354	1,850	27,021	325,561	---	---	---	1,704	327,265
CAMPBELL	50,703	15,506	15,762	---	585	---	51,556	1,053	52,609	6,925	---	6,020	5,458	87,359	---	---	2,355	3,000	92,714
CANBY	426,073	218,047	227,509	17,318	3,595	---	615,160	---	615,160	40,914	4,708	59,305	95,185	1,063,694	---	---	---	7,530	1,071,224
CANTON	75,863	25,406	24,704	---	712	---	88,699	49,500	138,199	2,189	176	18,904	4,085	188,969	---	---	---	---	188,969
CARLOS	72,665	23,215	23,093	---	3,346	---	50,304	---	50,304	3,179	5,326	13,806	90,146	189,200	---	---	---	---	189,200
CARLTON	267,178	104,146	104,213	7,974	7,346	---	190,611	---	190,611	105,555	---	30,283	9,072	455,054	---	---	6,500	---	461,554
CARVER	479,546	206,090	295,129	107,298	56,467	1,792	93,005	7,351	102,148	48,627	2,851	18,805	113,454	744,779	50,000	44,450	---	28,038	867,267
CASS LAKE	156,451	89,829	90,468	943	7,915	320,537	366,173	40,807	727,517	58,582	1,331	34,228	92,663	1,013,647	5,646	---	32,085	103,412	1,154,790
CEDAR MILLS	19,997	1,085	1,122	---	---	---	1,087	---	1,087	---	---	---	7,661	12,208	---	---	---	---	12,208
CENTER CITY	295,148	38,001	51,578	18,219	24,205	---	76,822	---	76,822	18,919	---	20,388	84,035	294,166	---	---	8,587	11,500	314,253
CENTERVILLE	1,040,531	313,722	643,544	636,724	102,584	708	201,983	16,376	219,067	29,920	20,194	70,929	246,829	1,969,791	993,436	---	12,100	129,888	3,105,215
CEYLON	46,791	82,882	56,245	---	2,686	---	99,139	1,856	100,995	---	632	1,164	7,696	169,418	---	---	---	---	169,418
CHANDLER	153,469	52,489	52,045	---	120	116,829	103,772	---	220,601	23,064	---	30,682	89,384	415,896	---	---	11,490	47,971	475,357
CHATFIELD	828,845	408,265	461,916	37,313	16,841	---	479,828	36,507	516,335	116,757	6,770	67,971	373,996	1,597,899	730,000	---	38,505	311,919	2,678,323
CHICKAMAW BEACH	80,156	9,500	9,621	2,058	210	---	2,714	---	2,714	---	---	2,383	759	17,745	---	---	---	---	17,745
CHISAGO CITY	1,215,859	365,572	487,605	124,647	97,194	---	416,779	---	416,779	230,433	28,763	161,194	118,762	1,665,377	---	---	10,352	49,648	1,725,377
CHOKIO	101,517	29,151	24,702	---	1,775	---	128,936	---	128,936	12,918	---	7,382	7,729	183,442	---	---	---	---	183,442
CLARA CITY	396,565	123,071	118,339	50	7,589	2,850	313,280	---	316,130	49,769	816	39,463	78,766	610,922	250,000	---	---	---	860,922
CLAREMONT	118,906	56,285	66,831	---	1,935	---	141,147	7,184	148,331	6,535	1,997	39,897	10,567	276,093	---	---	---	20,007	296,100
CLARISSA	101,539	55,849	53,268	---	199	20,224	198,291	---	218,515	7,398	2,023	7,322	21,059	309,784	---	---	12,000	5,950	327,734
CLARKFIELD	203,254	165,714	148,871	---	5,105	---	378,030	2,278	378,030	29,176	6,362	15,664	86,949	670,157	70,000	---	---	93,198	833,355
CLARKS GROVE	161,629	37,211	38,899	3,600	191	---	99,194	---	99,194	19,637	---	34,732	12,328	208,581	---	---	2,477	83,065	294,123
CLEAR LAKE	137,357	28,218	28,478	22,660	2,337	127,375	70,201	3,241	200,817	42,819	155	24,575	8,276	330,117	---	---	---	---	330,117
CLEARBROOK	114,520	52,193	52,395	5,641	448	---	124,305	---	124,305	66,223	4,707	5,621	50,240	309,580	---	---	50,000	---	359,580
CLEARWATER	467,472	181,542	188,697	52,839	26,289	---	58,290	---	58,290	60,126	---	19,913	77,972	484,126	282,339	---	23,918	97,529	887,912
CLEMENTS	35,647	19,490	19,566	---	192	---	46,973	---	46,973	10,693	---	5,329	21,857	104,610	---	---	---	---	104,610
CLEVELAND	160,391	44,802	27,762	141	2,821	---	112,244	2,100	114,344	14,956	690	3,685	70,909	235,308	---	---	9,440	---	244,748
CLIMAX	57,906	40,778	42,641	---	351	---	98,652	---	98,652	1,523	1,316	12,529	21,182	178,194	---	---	---	---	178,194
CLINTON	84,364	25,454	25,309	4,342	569	12,698	192,146	---	204,844	9,913	157	15,068	3,885	264,087	---	---	13,500	15,570	293,157
CLITHERALL	15,275	1,351	1,279	---	---	---	6,414	---	6,414	140	---	3,891	---	11,724	---	---	---	---	11,724
CLONTARF	36,209	675	675	---	30	---	10,396	---	10,396	4,080	---	14,042	2,016	31,239	---	---	---	---	31,239
COATES	127,907	17,877	20,983	---	1,353	---	2,993	---	2,993	7,709	---	258	321	33,617	---	---	---	---	33,617
COBDEN	26,996	1,163	1,158	---	3,044	---	2,829	---	2,829	171	---	---	7,242	14,444	---	---	---	---	14,444
COHASSET	13,077,301	1,614,523	1,606,707	28,958	5,756	---	95,226	---	95,226	65,000	64	149,643	140,267	2,091,621	6,921,764	---	---	1,472,468	10,485,853

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
COKATO	942,382	245,481	429,846	15,079	14,938	---	434,311	---	434,311	185,375	1,882	37,874	47,169	1,166,474	---	---	---	119,879	1,286,353
COLD SPRING	1,060,342	426,512	544,429	283,845	39,435	27,700	483,605	---	511,305	103,132	21,096	79,198	28,337	1,610,777	921,268	4,757	---	1,903	2,538,705
COLERAINE	273,615	204,979	189,445	---	3,960	6,869	629,072	35,000	670,941	18,863	7,877	16,647	105,419	1,013,152	473,000	---	---	907,702	2,393,854
COLOGNE	371,812	112,341	152,082	18,759	34,102	596,800	79,543	12,600	688,943	50,197	890	34,072	79,446	1,058,491	---	---	31,534	228,080	1,318,105
COMFREY	78,550	71,002	73,152	20,730	2,280	---	178,109	12,589	190,698	33,703	530	5,290	28,899	355,282	---	---	---	77,333	432,615
COMSTOCK	38,732	4,023	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										---
CONGER	49,326	10,267	10,760	600	43	---	35,228	---	35,228	17,867	---	9,303	7,129	80,930	---	---	---	8,000	88,930
COOK	181,535	129,415	125,836	---	5,234	---	128,924	75,958	204,882	170,245	1,453	3,485	59,157	570,292	---	---	16,367	190,227	776,886
CORRELL	10,921	4,299	4,147	---	974	---	5,303	---	5,303	62	---	893	239	11,618	---	---	---	---	11,618
COSMOS	150,975	39,187	39,140	7,601	2,544	---	149,969	1,882	151,851	32,064	5,321	16,015	10,327	264,863	---	---	---	---	264,863
COTTONWOOD	414,127	162,396	208,777	2,598	1,992	---	213,631	---	213,631	119,609	748	24,488	160,335	732,178	16,531	---	2,000	87,684	838,393
COURTLAND	151,822	88,150	87,461	18,941	4,433	---	50,341	---	50,341	1,350	---	14,134	12,225	188,885	---	---	---	38,258	227,143
CROMWELL	65,988	37,663	37,646	---	164	---	41,439	22,883	64,322	37,406	---	7,590	47,377	194,505	84,431	2,899	---	26,988	308,823
CROSBY	697,594	600,022	507,707	4,499	15,717	11,287	747,549	33,004	791,840	107,984	21,787	14,556	283,399	1,747,489	167,211	---	---	43,251	1,957,951
CROSSLAKE	4,939,828	738,755	834,763	13,529	45,824	21,197	42,175	11,400	74,772	70,834	2,394	40,319	58,406	1,140,841	640,000	296,897	199,443	29,111	2,306,292
CURRIE	55,733	24,000	24,735	1,045	447	---	61,813	---	61,813	5,710	---	5,355	25,221	124,326	---	---	2,000	5,000	131,326
CUYUNA	74,377	22,001	18,241	---	3,653	---	35,614	---	35,614	1,884	---	501	26,760	86,653	---	---	2,892	---	89,545
CYRUS	62,132	25,623	28,409	---	1,971	---	56,367	---	56,367	8,472	160	8,834	5,431	109,644	---	---	---	3,000	112,644
DAKOTA	81,849	29,802	26,101	10,789	543	---	21,778	---	21,778	---	---	404	---	59,615	---	---	---	6,200	65,815
DALTON	56,844	16,179	10,043	---	2,138	---	43,194	282	43,476	1,945	---	1,834	20,308	79,744	---	---	---	1,483	81,227
DANUBE	127,611	74,181	76,771	26,651	2,536	95,593	64,275	---	159,868	16,512	2,256	36,991	8,473	330,058	350,000	---	---	29,681	709,739
DANVERS	52,302	14,635	13,690	---	100	---	16,172	---	16,172	10,683	---	4,165	1,493	46,303	---	---	100	---	46,403
DARFUR	28,969	16,712	16,664	---	743	---	26,831	---	26,831	6,550	---	10,494	12,436	73,718	---	---	---	---	73,718
DARWIN	73,835	2,860	2,765	---	2,133	---	7,765	---	7,765	19,767	---	1,187	4,679	38,287	---	---	7,500	---	45,787
DASSEL	433,045	195,676	235,203	83,660	2,772	26,502	326,190	---	352,692	44,743	7,615	76,870	57,799	861,354	1,033,459	1,500	---	74,940	1,971,253
DAWSON	596,246	308,694	345,375	317	1,530	27,663	538,271	---	565,934	98,900	3,441	54,035	141,249	1,210,781	---	35,617	---	58,243	1,304,641
DE GRAFF	33,186	12,538	13,572	---	---	---	4,237	---	4,237	867	---	610	533	19,819	---	---	11,100	---	30,919
DEER CREEK	62,303	29,363	32,732	---	1,941	---	51,717	---	51,717	37,338	---	6,763	13,281	143,772	---	---	---	---	143,772
DEER RIVER	215,453	203,032	145,232	40,076	8,936	---	273,763	---	273,763	73,166	12,500	13,546	92,094	659,313	---	---	---	93,325	752,638
DEERWOOD	356,797	173,403	213,700	32,362	6,634	216	111,617	15,594	127,427	40,946	5,933	38,992	47,472	513,466	---	---	---	48,755	562,221
DELAVAL	68,551	58,619	59,947	---	313	---	75,132	1,815	76,947	10,980	60	3,413	6,750	158,410	---	---	---	35,939	194,349
DELHI	27,250	8,000	7,989	---	1,654	---	25,232	---	25,232	391	313	272	200	36,051	---	---	---	---	36,051
DELLWOOD	2,121,352	283,804	293,643	---	41,830	---	39,885	---	39,885	---	5,405	20,439	18,719	419,921	---	---	---	---	419,921
DENHAM	26,110	4,267	4,342	---	1,012	---	236	---	236	---	39	48	631	6,308	---	---	---	---	6,308
DENNISON	66,731	9,098	15,005	---	5,298	---	23,258	---	23,258	20,263	217	3,460	9,146	76,647	---	25,319	---	6,426	108,392
DENT	38,162	7,500	5,691	3,622	5,340	---	38,271	243	38,514	16,838	---	619	42,889	113,513	---	---	---	---	113,513
DEXTER	62,803	24,619	37,760	---	3,100	13,600	81,541	---	95,141	568	---	2,754	7,935	147,258	75,000	---	---	19,022	241,280
DODGE CENTER	736,007	470,014	789,293	93,087	43,569	6,048	688,643	12,856	707,547	62,750	9,266	49,923	82,457	1,837,892	40,000	---	5,000	214,822	2,097,714
DONALDSON	46,044	7,000	6,977	---	1,656	---	2,070	---	2,070	11,359	---	48	191	22,301	---	---	---	---	22,301
DONNELLY	54,879	17,400	17,698	22,117	1,140	---	43,176	---	43,176	28,130	---	13,226	7,138	132,625	---	---	---	10,548	143,173
DORAN	8,970	4,201	3,985	---	267	---	7,260	---	7,260	2,046	100	2,878	767	17,303	---	---	---	---	17,303
DOVER	116,583	32,086	20,136	1,742	660	1,500	57,280	---	58,780	14,675	73	10,329	52,252	158,647	---	---	---	6,704	165,351
DOVRAY	38,601	4,661	4,624	---	1,285	---	9,149	---	9,149	8	---	1,111	12,760	28,937	---	---	---	700	29,637
DUMONT	33,010	24,321	24,471	---	2,430	---	23,209	---	23,209	5,713	---	4,049	80	59,952	---	---	---	---	59,952
DUNDAS	226,628	66,862	225,640	8,131	10,701	25,333	54,812	---	80,145	20,724	9,241	10,424	30,592	395,598	990,954	---	5,489	---	1,392,041
DUNDEE	9,796	7,094	7,257	---	326	---	12,399	---	12,399	14,090	---	---	2,606	36,678	---	---	3,520	---	40,198
DUNNELL	45,824	34,200	44,504	---	639	---	47,953	730	48,683	1,965	542	12,670	23,374	132,377	---	---	---	---	132,377
EAGLE BEND	110,312	48,082	47,114	3,787	715	---	178,449	---	178,449	12,248	2,747	23,486	32,646	301,192	---	---	---	24,600	325,792
EAGLE LAKE	430,609	121,648	130,276	58,617	15,058	10,950	215,744	5,850	232,544	63,130	9,037	38,791	60,474	607,927	279,466	---	126,000	---	1,013,393
EAST GULL LAKE	2,399,517	230,136	200,642	11,933	13,791	---	10,165	---	10,165	---	---	6,279	62,378	305,188	---	---	---	---	305,188
EASTON	80,632	44,408	45,338	---	1,520	---	64,014	3,088	67,102	8,122	676	2,151	16,589	141,498	---	---	---	30,576	172,074
ECHO	55,988	51,000	50,504	---	1,951	---	110,210	---	110,210	11,655	---	10,550	15,605	200,475	---	---	---	---	200,475
EDEN VALLEY	228,037	83,231	90,125	48,703	4,450	---	195,478	237,045	432,523	56,938	4,050	25,985	127,545	790,299	468,980	---	10,000	95,000	1,364,279
EDGERTON	369,437	136,500	177,409	925	582	---	228,886	2,000	230,886	51,772	547	27,941	63,307	553,369	---	2,000	---	19,372	574,741
EFFIE	21,802	---	---	---	1,212	---	1,178	---	1,178	385	---	7,084	10,525	20,384	---	---	---	---	20,384
EITZEN	81,591	23,619	23,644	16,594	2,107	---	54,444	---	54,444	5,105	49	2,272	36,140	140,355	---	---	10,000	3,748	154,103
ELBA	37,078	5,034	5,857	---	5,035	---	7,651	---	7,651	6,508	---	---	5,231	30,282	---	---	---	---	30,282
ELBOW LAKE	344,742	275,721	246,343	42,904	4,639	8,543	333,782	1,104	343,429	112,764	3,475	19,995	106,976	880,525	580,560	---	5,000	687,113	2,153,198
ELGIN	226,663	124,150	121,882	---	5,230	---	121,135	2,500	123,635	22,730	1,964	18,715	16,662	310,818	---	---	5,000	20,000	335,818
ELIZABETH	21,875	9,103	9,006	9,693	1,636	---	33,409	---	33,409	9,872	---	2,084	45,156	110,856	42,500	---	10,783	500	164,639
ELKO	150,972	47,459	60,354	1,300	10,465	---	23,630	---	23,630	93,604	1,093	3,289	53,890	247,625	---	---	13,531	---	



**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues														Other Financing Sources					Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers					
															Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds		
ELLENDALE	185,049	33,224	34,556	1,334	1,179	---	113,940	12,535	126,475	41,070	---	4,747	50,803	260,164	---	---	15,500	6,666	282,330	
ELLSWORTH	86,152	59,870	59,401	---	228	---	126,447	---	126,447	8,156	---	19,650	21,844	235,726	---	---	5,000	932	241,658	
ELMDALE	30,075	7,599	7,684	---	1,430	---	7,626	1,260	8,886	4,919	---	250	1,811	24,980	---	---	---	---	24,980	
ELMORE	112,772	86,640	84,933	---	773	---	233,460	6,602	240,062	16,283	1,782	11,198	18,957	373,988	---	---	100	---	374,088	
ELROSA	77,225	26,619	26,586	---	3,678	---	27,372	---	27,372	20,870	143	1,247	5,577	85,273	---	---	---	---	85,273	
ELYSIAN	170,218	121,665	123,176	25,844	9,343	600	146,561	893	148,054	36,838	560	14,282	42,806	400,903	---	---	---	29,974	430,877	
EMILY	810,181	219,098	222,689	8,149	13,761	---	52,969	---	52,969	11,804	---	10,093	68,396	387,861	---	---	---	4,030	391,891	
EMMONS	96,491	13,773	13,437	867	850	---	86,370	846	87,216	9,208	---	344	8,840	120,762	---	---	4,000	---	124,762	
ERHARD	26,312	7,815	7,987	---	1,011	---	14,474	---	14,474	426	---	341	1,352	25,591	---	---	5,000	---	30,591	
ERSKINE	102,111	106,935	103,587	---	2,871	190,244	85,499	---	275,743	19,177	800	4,814	17,240	424,232	---	---	2,473	---	426,705	
EVAN	17,382	4,458	4,263	---	1,032	---	7,286	---	7,286	30	---	615	1,437	14,663	---	---	---	---	14,663	
EVANSVILLE	138,339	49,780	64,673	92	3,623	---	113,792	---	113,792	15,260	700	16,559	14,944	229,643	---	---	---	1,500	231,143	
EXCELSIOR	2,366,019	510,682	547,116	75,101	97,010	---	353,081	7,745	360,826	390,156	60,546	65,429	272,628	1,868,812	91,000	---	87,385	268,401	2,315,598	
EYOTA	438,229	121,144	123,656	7,488	3,814	---	200,152	---	200,152	19,811	460	18,467	1,416	375,264	---	---	---	---	375,264	
FAIRFAX	308,429	155,001	160,294	15,932	3,146	81,000	356,213	---	437,213	120,006	3,883	27,561	8,691	776,726	---	---	43,152	121,073	940,951	
FARWELL	7,822	2,919	3,229	---	---	---	18,187	---	18,187	186	---	8,977	---	30,579	---	---	---	---	30,579	
FEDERAL DAM	29,075	4,162	2,714	---	4,675	---	6,111	10,000	16,111	---	---	---	5,270	28,770	---	---	---	---	28,770	
FELTON	50,746	10,550	10,550	4,896	1,670	---	42,565	2,079	44,644	1,995	---	329	384	64,468	---	---	14,631	3,303	82,402	
FERTILE	173,644	110,410	120,893	30,327	3,239	---	253,582	---	253,582	18,262	815	6,468	86,882	520,468	---	---	---	55,927	576,395	
FIFTY LAKES	679,556	121,929	133,265	8,967	6,872	---	9,636	---	9,636	176	---	6,620	15,731	181,267	50,000	---	---	---	231,267	
FINLAYSON	105,224	42,399	33,222	34,792	260	---	23,198	---	23,198	20,950	17	28,708	34,223	175,370	---	---	23,000	362,501	560,871	
FISHER	79,222	32,782	31,790	37,845	1,152	---	48,261	---	48,261	7,443	541	4,597	5,803	137,432	331,160	---	---	---	468,592	
FLENSBURG	50,721	6,747	4,264	---	88	---	25,104	---	25,104	886	---	4,991	28,268	63,601	---	---	22,000	5,000	90,601	
FLOODWOOD	103,409	107,230	109,048	20,607	6,819	136,932	230,793	---	367,725	73,716	3,634	14,146	132,345	728,040	172,177	2,510	20,504	36,862	960,093	
FLORENCE	6,888	3,522	2,238	---	1,010	---	10,421	---	10,421	2,369	---	2,610	64	18,712	---	---	---	---	18,712	
FOLEY	613,817	289,268	371,851	44,452	11,949	---	381,282	6,599	387,881	82,254	7,767	29,096	145,901	1,081,151	390,024	46,680	---	---	1,517,855	
FORADA	96,865	9,075	9,591	---	7,390	---	5,436	---	5,436	11,691	347	9,250	8,712	52,417	---	---	---	6,402	58,819	
FORESTON	134,868	27,124	27,299	14,876	2,245	---	40,084	---	40,084	10,130	218	6,450	90,771	192,073	---	---	---	---	192,073	
FORT RIPLEY	24,899	4,250	4,133	---	2,694	---	1,373	---	1,373	81	---	2,014	17,110	27,405	---	---	---	805	28,210	
FOSTON	320,652	106,941	187,837	19,907	2,973	6,202	444,420	---	450,622	188,842	2,001	55,450	219,447	1,127,079	907,434	---	79,647	78,047	2,192,207	
FOUNTAIN	97,604	71,212	71,836	34,485	1,397	74,891	80,767	950	156,608	1,595	256	4,737	65,361	336,275	---	---	---	14,458	350,733	
FOXHOME	18,814	8,210	7,497	---	679	---	14,799	---	14,799	1,055	---	---	20,828	44,858	---	---	---	---	44,858	
FRANKLIN	74,644	87,405	89,884	14,911	3,690	1,366	165,497	---	166,863	23,751	1,351	7,358	26,709	334,517	---	---	---	44,295	378,812	
FRAZEE	260,905	153,691	152,648	5,290	875	237,918	203,948	---	441,866	80,935	3,078	10,065	135,366	830,123	---	---	15,000	---	845,123	
FREEBORN	69,410	32,011	35,961	21,634	1,459	---	53,282	---	53,282	6,609	---	23,036	12,500	154,481	---	---	---	137,091	291,572	
FREEPORT	191,605	84,840	87,860	2,419	9,951	---	124,729	---	124,729	48,132	718	23,314	11,515	308,638	---	---	14,900	8,876	332,414	
FROST	49,713	58,704	63,404	---	435	1,375	78,526	1,731	81,632	14,669	20	3,570	62,287	226,017	---	---	---	---	226,017	
FULDA	259,594	159,502	166,448	---	1,596	79,289	379,638	---	458,927	54,278	8,358	15,355	182,705	887,667	---	---	---	17,446	905,113	
FUNKLEY	2,754	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																				
GARFIELD	80,351	23,827	24,619	---	1,604	---	21,099	---	21,099	20,548	27	6,098	41,386	115,381	---	---	---	---	115,381	
GARRISON	254,833	30,002	34,212	---	12,027	---	20,656	1,500	22,156	69,204	117	6,547	96,594	240,857	---	---	---	2,850	243,707	
GARVIN	19,670	12,530	5,003	---	1,835	8,889	56,893	---	65,782	---	614	3,364	7,568	84,166	---	---	---	4,645	88,811	
GARY	39,530	23,240	21,518	---	1,006	---	63,137	---	63,137	9,782	223	1,246	4,156	101,068	---	---	---	---	101,068	
GAYLORD	572,535	241,457	463,496	48,939	19,588	1,166,400	560,916	13,518	1,740,834	67,516	14,429	187,486	304,988	2,847,276	77,426	---	51,000	264,086	3,239,788	
GEM LAKE	574,444	80,151	86,827	7,081	10,867	---	8,693	---	8,693	234	2,095	7,414	3,304	126,515	---	---	657	---	127,172	
GENEVA	106,675	36,439	39,650	---	4,460	---	67,463	---	67,463	16,810	---	23,693	43,779	195,855	---	---	1,362	6,036	203,253	
GENOLA	51,293	7,498	6,996	---	4,587	---	1,189	1,170	2,359	1,755	---	868	3,079	19,644	---	---	---	---	19,644	
GEORGETOWN	32,191	10,376	6,804	5,393	1,000	---	11,105	1,527	12,632	4	---	1,220	1,615	28,668	---	---	---	---	28,668	
GHEENT	80,398	22,155	22,353	2,950	4,485	115,165	54,730	---	169,895	6,651	142	10,598	11,359	228,433	---	---	669	---	229,102	
GIBBON	162,741	132,258	147,136	---	7,646	548	249,495	---	250,043	115,323	1,346	18,280	38,320	578,094	---	---	---	1,246	579,340	
GILBERT	363,914	327,380	248,051	25,235	7,675	50,000	1,150,937	47,936	1,248,873	193,572	17,915	38,336	199,712	1,979,369	91,416	17,650	15,000	30,000	2,133,435	
GILMAN	56,086	3,830	3,582	54	353	---	3,056	---	3,056	38,116	---	10,499	285	55,945	---	---	8,000	---	63,945	
GLENVILLE	170,531	56,795	60,165	12,395	3,766	---	107,373	---	107,373	17,254	6,145	5,521	37,715	250,334	---	---	12,683	59,421	322,438	
GLYNDON	220,223	133,695	106,860	38,468	9,565	79,711	169,538	132	249,381	69,863	25,930	25,960	59,179	585,206	---	---	50,700	30,000		

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
GRASSTON	22,872	8,600	8,756	—	—	—	19,625	—	19,625	830	—	1,113	7,012	37,336	—	—	—	3,000	40,336
GREEN ISLE	80,751	91,603	73,542	16,010	4,765	—	85,875	21,934	107,809	29,180	824	14,717	40,864	287,711	170,000	—	—	—	457,711
GREENBUSH	177,018	90,196	92,920	22,709	2,237	346,260	183,102	—	529,362	35,931	6,137	20,364	81,176	790,836	270,000	—	—	—	1,060,836
GREENFIELD	1,277,518	276,009	316,292	43,809	72,290	17,794	87,222	2,990	108,006	36,443	27,510	41,942	14,125	660,417	—	—	—	—	660,417
GREENWALD	68,493	10,990	10,472	—	2,153	—	18,234	—	18,234	10,000	65	4,526	530	45,980	—	—	—	—	45,980
GREENWOOD	1,304,051	197,297	200,830	5,362	50,135	—	37,079	2,797	39,876	3,230	11,515	18,100	3,728	332,776	—	—	—	—	332,776
GREY EAGLE	81,663	44,280	43,146	25,984	2,143	—	75,604	—	75,604	38,509	40	15,009	46,162	246,597	—	—	—	460	247,057
GROVE CITY	108,572	44,500	46,442	1,442	1,643	—	180,130	—	180,130	26,789	7,930	—	84,569	348,945	—	—	9,682	—	358,627
GRYGLA	49,244	23,950	21,959	13,109	2,579	141,280	154,614	—	295,894	52,088	50	6,417	81,579	473,675	—	—	—	12,420	486,095
GULLY	17,283	2,903	9,373	—	1,824	—	8,598	—	8,598	12,657	—	4,309	4,608	41,369	—	—	—	7,849	49,218
HACKENSACK	192,309	59,896	61,165	—	4,701	—	36,613	—	36,613	2,705	173	1,387	68,587	175,331	—	—	37,300	—	212,631
HADLEY	28,840	10,000	9,955	—	—	—	4,034	—	4,034	—	—	84	15,969	30,042	—	—	500	—	30,542
HALLOCK	369,079	97,507	123,054	21,980	4,825	—	472,193	—	472,193	13,546	1,643	80,697	181,869	899,807	—	4,500	30,000	9,636	943,943
HALMA	9,024	3,389	3,382	—	690	—	8,851	—	8,851	350	—	—	1,045	14,318	—	—	—	—	14,318
HALSTAD	135,915	98,000	119,428	25,993	1,833	—	145,481	—	145,481	10,473	525	27,171	113,310	444,214	—	—	—	49,700	493,914
HAMBURG	223,699	66,659	100,292	76,508	9,041	—	86,010	4,687	90,697	12,246	273	8,749	38,082	335,888	46,700	—	—	2,500	385,088
HAMMOND	25,701	12,719	7,559	—	2,220	—	15,862	—	15,862	507	385	276	2,037	28,846	—	—	—	—	28,846
HAMPTON	210,293	19,431	40,977	191	11,750	—	25,960	—	25,960	—	—	3,413	24,531	106,822	—	—	—	15,000	121,822
HANCOCK	125,740	100,132	94,833	3,628	1,886	—	161,668	—	161,668	53,023	4,174	11,555	15,047	345,814	—	—	48,960	12,031	406,805
HANLEY FALLS	44,946	55,239	57,419	23,331	198	—	72,646	—	72,646	5,609	—	6,165	34,137	199,505	—	75	—	—	199,580
HANOVER	244,896	134,368	140,556	36,874	36,015	—	72,804	2,156	74,960	105,006	3,587	25,538	13,289	435,825	—	—	—	21,370	457,195
HANSKA	95,248	49,999	71,170	—	702	—	105,138	—	105,138	35,372	—	3,245	4,092	219,719	—	—	20,000	—	239,719
HARDING	24,212	3,958	3,465	—	1,132	—	1,436	—	1,436	3,941	—	243	7,250	17,467	—	—	—	—	17,467
HARDWICK	41,091	10,605	13,589	—	2,465	—	25,731	1,400	27,131	6,975	—	7,867	279	58,306	—	—	—	—	58,306
HARMONY	261,767	214,267	283,185	28,329	—	—	327,802	—	327,802	68,696	982	15,188	135,045	859,227	—	—	—	287,630	1,146,857
HARRIS	375,187	124,630	124,531	—	29,025	—	28,413	—	28,413	9,925	—	3,939	11,899	207,732	—	—	—	—	207,732
HARTLAND	76,247	4,541	8,152	—	580	—	60,670	—	60,670	15,143	—	1,254	12,931	98,730	—	—	6,000	15,000	119,730
HATFIELD	21,101	6,648	6,934	—	1,115	—	2,703	857	3,560	5	15	1,213	2,596	15,438	—	—	—	—	15,438
HAWLEY	467,478	153,506	271,948	181,317	9,506	379,982	298,659	—	678,641	43,828	6,266	41,270	229,728	1,462,504	30,047	—	146,200	—	1,638,751
HAYFIELD	378,050	302,005	353,011	14,910	8,349	—	336,899	7,944	344,843	23,054	3,692	55,279	84,196	887,334	—	—	56,000	5,000	948,334
HAYWARD	98,791	27,447	21,127	7,192	1,772	—	52,764	—	52,764	22,059	—	8,518	48,529	161,961	—	—	—	—	161,961
HAZEL RUN	13,134	3,323	3,309	—	31	—	10,324	—	10,324	200	—	67	—	13,931	—	—	—	—	13,931
HECTOR	392,622	424,950	359,621	76,022	2,904	—	407,395	—	407,395	92,215	11,343	43,077	82,347	1,074,924	—	—	—	222,040	1,296,964
HEIDELBERG	21,086	1,963	1,939	—	892	—	2,405	—	2,405	1,282	—	240	641	7,399	—	—	—	—	7,399
HENDERSON	166,169	99,999	107,857	47,842	12,487	—	238,151	7,379	245,530	55,290	4,280	5,227	173,501	652,014	110,000	—	—	36,000	798,014
HENDRICKS	155,219	61,198	60,473	—	868	—	174,618	—	174,618	30,009	515	5,471	25,347	297,301	—	10,700	—	3,000	311,001
HENDRUM	54,553	51,500	47,390	7,292	991	3,360	64,199	250	67,809	5,865	501	476	13,216	143,540	18,521	—	2,418	39,007	203,486
HENNING	168,098	106,740	141,280	—	1,967	—	200,179	1,060	201,239	51,997	2,329	17,631	32,031	448,474	67,500	1,271	—	—	517,245
HENRIETTE	15,187	4,276	2,331	—	1,299	—	1,122	—	1,122	773	—	1,066	6,080	12,671	—	—	—	—	12,671
HERMAN	105,133	40,124	41,878	14,522	68	3,570	161,481	—	165,051	33,635	359	13,549	48,770	317,832	—	13,206	16,000	38,500	385,538
HERON LAKE	158,554	89,101	89,461	—	1,132	12,597	192,285	5,459	210,341	56,641	4,903	7,163	45,167	414,808	—	—	5,000	31,801	451,609
HEWITT	36,332	29,000	29,588	5,107	382	—	47,922	—	47,922	21,416	—	2,637	9,283	116,335	—	—	—	—	116,335
HILL CITY	161,620	150,437	174,997	7,204	5,031	279,413	107,658	—	387,071	20,393	1,598	12,505	37,356	646,155	—	—	—	8,337	654,492
HILLMAN	6,263	3,282	3,808	—	1,725	—	1,909	—	1,909	2	—	—	3,010	10,454	—	—	—	—	10,454
HILLS	149,773	47,556	55,498	1,365	608	—	110,363	11,965	122,328	11,821	—	18,999	8,020	218,639	—	—	51,666	6,150	276,455
HILLTOP	436,170	127,372	344,295	—	24,309	23,578	83,213	13,306	120,097	—	—	9,635	1,423	20,598	—	—	—	—	520,357
HINCKLEY	1,175,702	378,694	620,091	52,446	30,855	—	199,521	—	199,521	89,325	4,647	38,777	20,583	1,056,245	—	18,000	44,000	—	1,118,245
HITTERDAL	31,340	12,500	12,766	—	127	—	91,151	7,163	98,314	12,060	—	4,623	18,372	146,262	—	—	—	—	146,262
HOFFMAN	142,393	32,500	33,490	—	1,489	—	110,266	—	110,266	124,693	1,498	912	—	272,348	—	—	—	80,943	353,291
HOKAH	147,300	96,524	100,024	6,494	3,033	—	215,996	—	215,996	8,901	609	31,074	17,617	383,748	—	—	—	10,000	393,748
HOLDINGFORD	146,623	177,798	185,502	18,995	1,523	—	166,650	—	166,650	42,468	272	54,595	51,617	521,622	503,357	—	21,094	—	1,046,073
HOLLAND	33,113	17,984	16,716	93	1,446	—	22,322	—	22,322	42,716	492	1,258	5,002	90,045	—	—	—	5,027	95,072
HOLLANDALE	94,037	28,590	32,761	15,724	1,000	—													

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Revenues											Other Financing Sources					Total Revenues and Other Sources
			Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Transfers			
																Other Financing Sources	Enterprise Funds	Governmental Funds	
IRONTON	132,285	110,044	85,918	1,434	5,568	---	227,292	2,495	229,787	553	---	8,657	5,308	337,225	---	---	---	54,594	391,819
ISANTI	729,905	273,028	271,636	2,256	60,818	---	345,273	---	345,273	356,296	18,804	24,055	27,616	1,106,754	---	---	14,000	---	1,120,754
ISLE	376,175	209,194	226,182	109,285	665	---	103,326	---	103,326	54,155	5,996	36,267	42,899	578,775	20,000	---	29,592	13,480	641,847
IVANHOE	135,999	59,228	58,718	8,790	660	323,223	185,060	9,025	517,308	36,741	818	6,395	29,470	658,900	---	---	25,000	20,248	704,148
JANESVILLE	432,354	152,952	167,906	216,557	30,760	---	423,082	---	423,082	71,662	11,076	30,244	136,196	1,087,483	---	---	34,584	127,880	1,249,947
JASPER	160,801	46,000	49,542	---	840	---	138,695	---	138,695	83,828	893	9,840	81,112	364,750	510,000	650	500	---	875,900
JEFFERS	75,953	37,105	37,714	14,619	3,473	---	101,094	---	101,094	32,241	---	14,188	4,652	207,981	---	---	---	29,945	237,926
JENKINS	93,816	28,055	28,796	---	1,940	---	16,517	---	16,517	---	---	7,048	9,355	63,656	---	---	---	---	63,656
JOHNSON	9,857	2,701	2,629	---	80	---	2,119	---	2,119	488	---	1,373	3	6,692	---	---	---	1,000	7,692
KANDIYOHI	131,526	45,974	45,463	8,486	2,050	---	60,038	---	60,038	38,347	---	10,374	2,887	167,645	---	---	35,000	10,000	212,645
KARLSTAD	213,172	202,750	214,629	61,590	1,352	---	201,779	50,000	251,779	16,769	4,238	65,874	53,274	669,505	368,183	---	13,846	177,639	1,229,173
KASOTA	153,091	36,811	41,039	3,714	7,307	---	78,111	2,159	80,270	26,792	93	2,844	59,042	221,101	---	---	---	---	221,101
KEEWATIN	154,733	115,746	72,869	---	3,525	27,002	1,148,200	252,644	1,427,846	40,312	10,855	8,106	204,752	1,768,265	---	---	20,151	172,259	1,960,675
KELLIHER	60,452	14,048	14,165	7,548	650	10,390	37,668	23,000	71,058	24,905	3	10,531	82,447	211,307	---	---	20,000	---	231,307
KELLOGG	96,633	36,735	35,991	95,833	2,348	468,080	77,320	2,950	548,350	30,374	433	16,994	42,324	772,647	610,000	---	5,755	---	1,388,402
KENNEDY	78,031	46,156	45,969	45,186	1,302	6,662	79,351	---	86,013	9,596	---	13,051	17,546	218,663	---	---	---	---	218,663
KENNETH	19,949	3,320	7,125	---	1,062	---	9,397	---	9,397	---	---	3,647	2,263	23,494	---	---	---	---	23,494
KENSINGTON	43,410	28,877	28,138	---	36	---	56,818	---	56,818	14,769	---	2,075	9,557	111,393	---	---	---	---	111,393
KENT	17,667	5,276	4,409	---	100	---	19,372	---	19,372	820	---	3,116	854	28,671	---	---	---	---	28,671
KENYON	570,897	213,630	242,572	147,305	12,966	---	393,665	---	393,665	231,287	8,561	74,976	42,594	1,153,926	851,591	---	82,596	362,961	2,451,074
KERKHOVEN	188,609	51,947	51,751	---	726	---	152,279	1,961	154,240	25,334	1,190	27,390	52,880	313,511	---	---	54,996	---	368,507
KERRICK	22,536	7,125	6,553	---	1,060	---	5,564	---	5,564	6	---	368	5,000	18,551	---	---	---	---	18,551
KETTLE RIVER	50,964	32,000	31,609	---	3,336	---	42,157	---	42,157	18,259	---	4,470	10,295	110,126	80,000	---	---	10,240	200,366
KIESTER	98,996	51,800	52,810	353	482	---	174,080	6,010	180,090	1,785	1,884	2,542	58,269	298,215	---	---	---	60,000	358,215
KILKENNY	20,317	7,910	7,327	335	1,342	---	39,894	---	39,894	11,948	121	---	6,355	67,322	---	---	---	---	67,322
KIMBALL	199,726	133,784	128,977	---	2,692	---	105,612	---	105,612	108,534	11,091	22,943	91,658	471,507	250,000	---	---	28,534	750,041
KINBRAE	11,550	3,099	3,402	---	512	---	1,880	---	1,880	229	---	---	---	6,023	---	---	---	---	6,023
KINGSTON	21,632	6,276	6,376	---	555	---	2,343	388	2,731	10	---	135	843	10,650	---	---	---	---	10,650
KINNEY	44,981	42,214	47,608	---	396	---	177,880	5,118	182,998	38,494	448	3,565	8,900	282,409	---	---	---	---	282,409
LA PRAIRIE	231,180	123,138	187,746	62,867	13,362	---	58,642	58,667	117,309	3,884	179	36,748	16,091	438,186	---	---	4,947	418,955	862,088
LA SALLE	36,177	10,016	10,016	2,725	750	---	8,475	156	8,631	---	---	---	11,749	33,871	---	---	---	1,631	35,502
LAFAYETTE	104,775	73,700	100,790	1,274	275	74,963	113,897	---	188,860	1,147	---	1,769	56,114	350,229	---	---	---	8,179	358,408
LAKE BENTON	155,795	51,587	51,239	826	1,145	---	250,747	---	250,747	7,417	2,545	26,455	21,614	361,988	---	---	---	5,349	367,337
LAKE BRONSON	43,422	16,467	14,493	9,347	2,864	---	67,514	---	67,514	454	---	12,024	12,372	119,068	---	---	2,290	---	121,358
LAKE CRYSTAL	591,630	236,358	342,968	92,580	1,767	---	425,848	---	425,848	184,165	4,243	99,955	85,259	1,236,785	673,568	---	40,000	85,736	2,036,089
LAKE HENRY	13,673	5,440	4,725	---	1,802	---	12,606	---	12,606	18,454	72	188	9,057	46,904	---	---	---	---	46,904
LAKE LILLIAN	89,621	23,000	26,448	---	540	---	61,905	330	62,235	612	59	1,580	5,579	97,053	---	---	450	---	97,503
LAKE PARK	157,498	49,602	67,497	1,664	1,036	6,872	145,783	1,622	154,277	34,027	6,232	7,518	30,917	303,168	---	---	---	---	303,168
LAKE SHORE	2,135,758	272,991	275,568	12,667	16,575	500	14,797	---	15,297	11,108	2,593	17,524	26,426	377,758	---	---	26,255	---	404,013
LAKE ST. CRX BEAC	636,223	115,790	144,232	298,782	2,750	---	51,422	6,592	58,014	16,349	2,451	16,049	4,587	543,214	---	---	---	14,224	557,438
LAKE WILSON	62,487	20,550	20,820	2,016	92	160	83,668	---	83,828	29,994	---	9,047	9,419	155,216	---	---	1,000	---	156,216
LAKEFIELD	354,431	197,294	191,993	64,488	4,326	---	654,522	---	654,522	26,356	7,187	141,164	34,269	1,124,305	---	---	277,806	34,264	1,436,375
LAKELAND	1,457,941	198,873	238,582	273,152	4,733	---	45,856	8,400	54,256	6,347	4,826	47,779	111,844	741,519	---	---	59,000	---	800,519
LAKELAND SHORES	329,048	41,112	44,372	38,383	794	---	3,755	---	3,755	26	---	15,653	1,315	104,298	---	---	---	---	104,298
LAMBERTON	242,089	124,577	123,231	12,198	2,800	---	255,955	5,992	261,947	32,868	903	15,537	14,274	463,758	---	---	9,500	11,500	484,758
LANCASTER	57,282	19,106	15,984	21,559	802	---	74,649	---	74,649	---	---	3,111	12,167	128,272	---	---	10,000	---	138,272
LANDFALL	584,567	10,800	663,060	---	22,519	---	25,931	1,500	27,431	203	3,661	3,455	63,552	783,881	300,000	---	20,000	---	1,103,881
LANESBORO	252,183	145,502	169,180	9,444	7,286	36,236	263,759	22,820	322,815	76,191	3,203	3,384	110,009	701,512	---	---	12,000	---	713,512
LAPORTE	31,869	6,691	6,375	---	2,965	---	7,310	---	7,310	2,234	---	219	189	19,292	---	---	---	---	19,292
LASTRUP	81,272	6,483	6,745	---	2,266	---	7,665	---	7,665	8,451	---	414	67	25,608	---	---	---	---	25,608
LE CENTER	600,095	177,143	228,478	18,082	5,121	---	470,120	2,185	472,305	25,446	7,660	51,358	31,950	840,400	242,329	26,288	90,000	94,600	1,293,617
LENGBY	12,653	4,252	5,880	---	1,953	---	29,001	---	29,001	5,103	---	1,379	1,761	45,077	---	---	---	---	45,077
LEONARD	7,696	1,400	1,348	---	1,548	---	2,100	---	2,100	616	---	829	2,076	8,517	---	---	---	---	8,517
LEONIDAS	12,525	2,554	3,148	---	---	---	68,354	---	68,354	884	---	30,077	3,276	105,739	---	---	---	---	105,739</

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues														Other Financing Sources					Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds		
LITTLEFORK	134,210	75,816	88,276	46,001	3,891	---	125,771	19,339	145,110	42,025	534	31,577	51,543	408,957	24,000	4,695	---	75,315	512,967	
LONG BEACH	138,009	1,122	1,568	---	9,379	---	2,031	---	2,031	414	---	2,734	17,062	33,188	---	---	---	---	33,188	
LONG LAKE	1,800,827	467,764	793,216	76,491	52,659	7,617	251,453	3,680	262,750	194,182	24,599	86,585	50,651	1,541,133	---	---	---	207,511	1,748,644	
LONGVILLE	197,724	45,828	43,397	---	3,363	---	141,641	1,890	143,531	80,447	1,497	2,934	49,661	324,830	---	---	61,066	13	385,909	
LONSDALE	459,614	94,662	113,695	3,715	14,175	---	238,039	---	238,039	87,892	2,991	3,197	41,702	505,406	567,525	---	10,000	396,904	1,479,835	
LORETTO	408,739	74,075	89,065	440	15,118	---	47,056	---	47,056	6,310	4,244	15,567	62,335	240,135	---	---	---	5,866	246,001	
LOUISBURG	21,476	7,573	7,558	---	12	---	4,869	---	4,869	600	---	372	6	13,417	---	---	---	---	13,417	
LOWRY	61,447	32,458	32,016	---	2,570	---	69,276	---	69,276	10,830	240	929	47,546	163,407	---	---	---	24,440	187,847	
LUCAN	39,538	27,499	27,499	5,527	1,202	---	72,145	---	72,145	15,893	---	7,122	10,957	140,345	---	---	---	3,650	143,995	
LYLE	85,291	87,752	92,905	491	1,903	43,424	153,008	---	196,432	1,505	630	11,110	42,451	347,427	---	---	---	84,224	431,651	
LYND	58,365	30,000	14,971	390	2,525	---	66,110	12,263	78,373	5,384	2,069	6,551	3,949	114,212	---	---	5,000	20,181	139,393	
MABEL	166,750	79,817	62,781	21,095	1,633	274,056	248,274	---	522,330	62,591	1,044	51,357	90,707	813,538	253,907	---	56,800	64,702	1,188,947	
MADELIA	561,537	313,136	398,921	48,335	8,030	16,000	468,598	5,667	490,265	152,061	7,559	54,114	127,615	1,286,900	---	---	103,756	---	1,390,656	
MADISON	411,373	231,664	244,082	13,528	5,042	98,209	669,576	3,180	770,965	56,635	2,232	53,148	42,411	1,188,043	---	---	45,000	54,422	1,287,465	
MADISON LAKE	205,364	76,388	93,632	68,971	5,850	71,659	136,717	5,600	213,976	94,991	8,894	30,139	115,256	631,709	1,084,800	---	40,000	4,545	1,761,054	
MAGNOLIA	71,819	14,000	14,062	---	60	---	22,608	4,064	26,672	---	---	10,902	9,302	60,998	---	---	---	8,533	69,531	
MAHNOMEN	733,258	208,971	238,084	81,755	820	534,143	353,562	59,413	947,118	24,798	---	87,399	44,581	1,424,555	---	---	33,870	20,624	1,479,049	
MANCHESTER	22,189	2,117	2,070	---	1,831	---	6,444	---	6,444	---	---	207	9,115	19,667	---	---	---	---	19,667	
MANHATTAN BEACH	124,276	7,460	12,076	---	3,109	---	1,060	---	1,060	367	---	1,658	24	18,294	---	---	---	---	18,294	
MANTORVILLE	326,472	96,260	93,915	8,773	6,232	---	203,220	2,000	205,220	31,260	1,718	7,353	15,147	369,618	---	---	5,000	---	374,618	
MAPLE LAKE	704,025	284,412	371,472	292,685	23,801	---	243,071	4,439	247,510	156,060	165	49,837	36,750	1,178,280	110,000	---	12,811	117,291	1,418,382	
MAPLE PLAIN	1,682,735	402,315	605,264	187,397	18,331	---	488,874	21,631	510,505	21,617	31,773	53,532	70,084	1,498,503	---	---	---	---	1,498,503	
MAPLETON	361,490	117,470	134,775	83,997	1,190	---	318,729	18,191	336,920	6,726	4,502	44,452	66,652	679,214	320,000	---	132,000	109,025	1,240,239	
MAPLEVIEW	21,453	12,060	12,787	---	3,856	---	72,156	---	72,156	472	486	2,760	83,354	175,871	---	---	---	---	175,871	
MARBLE	96,579	68,182	51,902	1,364	---	35,286	395,270	36,094	466,650	10,441	3,486	3,729	62,739	600,311	---	---	---	---	600,311	
MARIETTA	25,132	8,000	9,621	11,455	2,270	7,200	77,055	5,700	89,955	16,511	---	30,105	957	160,874	---	---	---	---	160,874	
MARINE ON ST CRX	800,911	233,686	245,284	---	4,097	---	27,306	2,987	30,293	114,058	1,297	11,862	37,385	444,276	---	---	---	195,170	639,446	
MAYER	265,551	55,821	75,107	1,656	15,627	---	51,850	2,217	54,067	71,976	550	7,000	17,347	243,330	---	---	---	16,995	260,325	
MAYNARD	62,369	35,082	70,590	---	254	---	125,294	---	125,294	18,549	---	25,066	50,220	289,973	---	---	---	1,200	291,173	
MAZEPPA	176,226	28,552	19,137	4,138	3,646	---	146,324	---	146,324	15,427	3,222	21,122	100,014	313,030	---	---	---	---	313,030	
MC GRATH	9,633	3,031	2,654	---	1,139	---	7,317	---	7,317	3,847	---	477	121,223	136,657	---	---	---	---	136,657	
MC GREGOR	92,229	63,549	60,038	---	6,286	6,117	124,911	23,913	154,941	60,597	1,864	10,536	117,078	411,340	---	1,125	34,000	---	446,465	
MC INTOSH	111,510	54,479	53,906	18,620	2,915	103,000	151,288	---	254,288	32,804	---	104,787	52,762	520,082	598,489	---	16,007	55,568	1,190,146	
MC KINLEY	16,653	2,762	3,761	---	---	---	144,631	21,387	166,018	3,696	---	21,718	13,920	209,113	---	---	---	142,984	352,097	
MEADOWLANDS	31,270	19,251	17,860	---	795	---	21,703	---	21,703	644	---	1,575	18,296	60,873	---	---	---	7,200	68,073	
MEDFORD	238,748	115,509	114,971	153,643	3,655	---	159,540	9,386	168,926	24,411	70	32,844	52,143	550,663	1,194,580	---	35,000	---	1,780,243	
MEDICINE LAKE	505,682	119,410	126,751	---	25,498	---	19,775	75,799	95,574	88	---	3,054	3,798	254,763	---	---	---	---	254,763	
MEIRE GROVE	29,903	8,362	8,586	---	1,661	---	13,664	---	13,664	11,493	---	133	19,357	54,894	8,000	---	---	12,500	75,394	
MENAHGA	300,582	183,268	194,857	113,418	607	717,230	300,988	---	1,018,218	24,894	4,099	17,952	12,954	1,386,999	1,233,000	---	52,600	---	2,672,599	
MENDOTA	136,576	43,857	52,404	800	8,860	---	30,681	819	31,500	1,625	3,691	1,586	2,237	102,703	---	---	---	---	102,703	
MENTOR	36,689	23,435	24,357	---	48	---	14,090	---	14,090	29,881	---	4,919	9,200	82,495	10,000	---	33,500	---	125,995	
MIDDLE RIVER	48,563	23,835	24,198	---	2,006	---	36,013	---	36,013	13,231	950	1,194	23,671	101,263	---	---	---	---	101,263	
MIESVILLE	111,904	15,391	16,187	---	3,109	---	10,980	10,699	21,679	28,289	---	739	8,531	78,534	---	---	---	---	78,534	
MILACA	851,080	261,427	422,421	90,031	17,844	6,250	485,673	---	491,923	59,016	10,310	22,623	104,828	1,218,996	---	---	19,000	28,903	1,266,899	
MILAN	58,071	67,590	68,762	349	393	---	110,045	1,000	111,045	21,749	---	2,911	10,344	215,553	47,341	---	---	14,759	277,653	
MILLERVILLE	24,567	288	291	---	20	---	5,353	---	5,353	7,922	---	1,227	27,892	42,705	---	---	18,000	---	60,705	
MILLVILLE	41,567	4,293	4,249	155	3,870	---	7,951	425	8,376	35	521	1,288	8,163	26,657	---	---	---	---	26,657	
MILROY	51,253	61,909	63,606	6,101	2,475	---	70,533	---	70,533	9,415	---	4,637	11,649	168,416	---	---	---	---	168,416	
MILTONA	64,123	19,901	21,343	---	2,978	365,300	29,118	---	394,418	---	40	3,118	60,438	482,335	375,000	6,613	9,225	---	873,173	
MINNEISKA	42,317	8,278	8,237	---	1,541	---	10,102	---	10,102	---	---	1,573	16,100	37,553	---	---	---	---	37,553	
MINNEOTA	405,372	176,507	176,713	10,357	3,355	---	324,527	---	324,527	30,503	8,182	100,046	51,810	705,493	---	---	68,777	181,828	956,098	
MINNESOTA CITY	54,381	24,638	23,667	---	2,102	---	30,261	---	30,261	---	---	4,471	7,226	67,727	---	---	---	---	67,727	
MINNESOTA LAKE	152,373	69,649	69,290	---	2,341	---	2													

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Revenues											Other Financing Sources					Total Revenues and Other Sources
			Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
																	Enterprise Funds	Governmental Funds	
MOUNTAIN LAKE	420,890	301,631	299,927	39,216	6,226	80,170	577,404	12,927	670,501	68,937	2,477	129,392	40,794	1,257,470	1,029,420	---	225,114	61,998	2,574,002
MURDOCK	120,936	39,222	39,306	26,457	1,737	---	69,001	---	69,001	27,780	---	11,639	23,382	199,302	---	---	---	---	199,302
MYRTLE	24,736	4,689	4,713	---	1,412	---	9,370	---	9,370	57	---	1,720	1,447	18,719	---	---	---	---	18,719
NASHUA	33,814	3,992	3,944	---	---	---	2,462	---	2,462	---	---	112	680	7,198	---	---	---	---	7,198
NASHWAUK	180,554	85,833	84,919	384	2,825	35,559	857,625	107,902	1,001,086	27,858	3,324	45,490	80,909	1,246,795	---	---	---	---	1,246,795
NASSAU	27,135	8,062	8,148	300	400	---	13,450	---	13,450	5,983	---	1,709	1,872	31,862	---	---	---	---	31,862
NELSON	48,840	6,904	7,029	9,399	7,300	---	9,035	---	9,035	1,093	506	1,357	18,400	54,119	---	---	---	5,609	59,728
NERSTRAND	97,499	26,151	26,913	180	25	878	38,528	---	39,406	25,764	---	3,179	11,438	106,905	---	---	---	6,522	113,427
NEVIS	125,654	35,242	27,375	---	1,765	---	69,818	---	69,818	40,486	---	2,035	30,628	172,107	35,000	---	72,147	4,324	283,578
NEW AUBURN	47,398	26,100	25,732	10,564	3,703	---	49,888	17,686	67,574	24,660	172	2,826	13,268	148,499	---	---	12,800	79,722	241,021
NEW GERMANY	173,644	31,143	45,421	---	9,621	---	33,208	8,036	41,244	24,443	662	554	64,077	186,022	---	---	5,056	---	191,078
NEW LONDON	309,154	94,254	175,960	43,139	10,695	---	182,009	---	182,009	137,865	202	6,948	48,330	605,148	---	---	---	---	605,148
NEW MARKET	124,914	48,850	64,463	---	4,166	---	41,518	---	41,518	98,104	321	8,846	260,540	477,958	300,000	---	23,690	---	801,648
NEW MUNICH	62,953	10,738	11,561	7,341	3,422	---	35,457	---	35,457	417	138	14,541	43,165	116,042	---	---	---	---	116,042
NEW RICHLAND	276,734	117,598	126,703	4,331	7,152	---	250,853	4,000	254,853	48,579	1,322	32,202	30,933	506,075	---	---	4,200	---	510,275
NEW TRIER	45,140	3,864	5,531	838	6,019	---	3,605	---	3,605	---	---	237	5,401	21,631	---	---	---	---	21,631
NEW YORK MILLS	307,451	62,000	32,328	90,985	1,892	13,943	326,646	---	340,589	7,869	5,704	62,682	168,246	710,295	---	---	112,000	56,684	878,979
NEWFOLDEN	68,096	23,000	24,831	---	347	162,854	109,300	---	272,154	38,091	53	8,946	15,280	359,702	---	---	18,300	4,031	382,033
NICOLLET	266,704	58,099	73,112	43,106	7,579	---	146,541	---	146,541	220	---	6,123	68,848	345,529	285,240	57,014	30,470	58,108	776,361
NIELSVILLE	13,212	8,633	8,387	---	418	---	24,384	---	24,384	1,165	---	915	2,537	37,806	8,000	---	3,955	6,624	56,385
NIMROD	18,598	5,517	5,698	---	1,518	---	2,611	---	2,611	---	---	99	1,971	11,897	---	---	---	---	11,897
NISSWA	2,662,575	470,004	616,643	49,807	20,821	---	290,149	---	290,149	188,122	8,594	48,802	88,217	1,311,155	120,000	---	---	26,560	1,457,715
NORCROSS	22,140	14,824	14,798	---	24	---	25,067	---	25,067	---	---	5,018	1,877	46,784	---	---	---	---	46,784
NORTH REDWOOD	45,009	17,146	17,551	3,327	5,428	---	19,753	---	19,753	---	---	1,189	21,640	68,888	---	---	---	---	68,888
NORTHOME	45,581	22,999	13,442	4,666	162	---	80,763	---	80,763	16,438	---	21,455	6,542	143,468	---	---	5,000	---	148,468
NORTHROP	60,137	31,359	6,196	---	2,666	---	37,628	1,126	38,754	2,716	23	1,354	4,116	55,825	---	---	---	---	55,825
NORWOOD	723,103	192,162	353,675	85,528	23,538	---	166,132	---	166,132	19,800	876	53,440	11,269	714,258	---	---	10,000	311,805	1,036,063
ODESSA	23,093	5,530	5,493	---	1,643	364,351	30,032	---	394,383	8,556	---	3,530	5,614	419,219	283,989	---	5,000	---	708,208
ODIN	27,412	8,289	10,624	---	12	---	24,915	---	24,915	1,091	---	3,384	14,500	54,526	---	---	---	---	54,526
OGEIMA	21,777	12,119	14,227	1,088	202	---	22,571	1,985	24,556	4,008	3,364	2,333	6,959	56,717	---	---	5,000	9,360	71,077
OGILVIE	99,002	22,160	44,926	2,761	1,682	---	111,486	---	111,486	29,033	1,755	16,802	3,646	212,091	---	---	40,265	12,200	264,556
OKABENA	35,784	38,180	33,640	2,917	64	---	59,418	---	59,418	5,870	97	1,764	3,139	106,909	---	---	---	---	106,909
OKLEE	104,454	32,508	32,058	---	1,153	114,700	119,996	---	234,696	33,255	1,009	20,182	25,583	347,936	---	---	100,955	2,500	451,391
ONAMIA	225,811	50,002	50,267	63,438	3,116	7,068	112,451	---	119,519	41,389	977	38,630	175,691	493,027	420,000	---	---	---	913,027
ORMSBY	40,629	24,729	24,419	4,108	---	---	20,884	---	20,884	2,386	---	497	7,253	59,547	---	---	---	---	59,547
ORONOCO	409,716	36,776	36,279	4,189	---	---	95,089	---	95,089	7,222	657	11,723	93,534	248,693	---	---	15,000	14,507	278,200
ORR	86,217	37,230	35,431	---	184	29,460	80,472	75,722	185,654	45,183	---	12,038	59,051	337,541	55,435	---	7,500	---	400,476
ORTONVILLE	504,779	334,971	335,148	23,059	16,918	6,388	1,004,284	---	1,010,672	87,435	5,440	72,969	152,495	1,704,136	---	---	636,904	30,000	2,371,040
OSAKIS	460,154	163,001	204,517	64,367	5,053	1,075,159	374,397	2,558	1,452,114	85,528	3,361	28,143	90,801	1,933,884	---	---	101,401	376,263	2,411,548
OSLO	106,547	72,119	71,721	103,102	2,257	10,591	106,128	---	116,719	52,571	27	1,225	24,293	371,915	---	5,000	---	---	376,915
OSTRANDER	61,241	60,800	64,856	---	1,245	---	36,276	1,235	37,511	10,719	532	2,146	1,902	118,911	---	---	1,500	---	120,411
OTTERTAIL	349,990	66,085	65,545	3,520	5,233	---	15,168	---	15,168	26,862	---	2,663	66,708	185,699	---	---	---	---	185,699
PALISADE	25,008	6,851	4,649	434	189	---	16,283	4,739	21,022	18,060	---	4,543	58,784	107,681	125,345	7,406	20,000	---	260,432
PARKERS PRAIRIE	198,323	121,536	119,908	14,284	3,953	253,153	571,457	1,800	826,410	27,680	3,722	29,942	148,567	1,174,466	215,000	6,613	54,650	14,750	1,465,479
PAYNESVILLE	750,715	451,172	572,940	286,621	93,577	---	479,234	---	479,234	77,699	7,618	260,072	325,404	2,103,165	981,216	---	331,472	214,646	3,630,499
PEASE	47,129	7,417	7,317	---	108	23,023	1,235	---	24,258	108	---	312	2,204	34,307	---	---	---	200	34,507
PELICAN RAPIDS	656,485	233,131	351,487	113,003	9,971	---	327,778	1,565	329,343	70,705	7,959	57,712	497,124	1,437,304	743,802	519	42,600	54,000	2,278,225
PEMBERTON	53,647	36,045	35,059	---	1,025	---	30,623	360	30,623	22,599	---	10,559	47,369	147,234	---	---	26,500	4,600	178,334
PENNOCK	101,650	32,769	33,296	12,161	798	---	88,444	---	88,444	2,087	78	35,657	2,151	174,672	---	---	---	5,000	179,672
PEQUOT LAKES	509,093	169,920	178,979	2,754	34,032	---	142,409	---	142,409	60,714	9,715	21,701	21,467	471,771	---	154,314	---	89,547	715,632
PERHAM	1,264,140	324,340	606,597	155,865	10,632	131,116	374,163	2,458	507,737	100,346	19,830	123,787	297,229	1,822,023	1,911,646	25,330	615,910	7,000	4,381,909
PERLEY	32,875	17,770	18,358	---	42	---	7,853	---	7,853	---	137	2,310	---	28,700	---	---	9,680	---	38,380
PETERSON	49,224	23,666	23,798	---	236	---	30,508	---	30,508	399	17	2,896	22,064	79,918	---	---	---	---	79,918
PIERZ	320,678	76,100	95,098	8,744	16,033	6,026	133,493												

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues															Other Financing Sources					Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers							
															Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds				
PRESTON	382,201	271,821	281,289	9,417	3,843	11,904	462,022	11,071	484,997	39,979	5,543	47,326	22,621	895,015	792,196	---	---	64,627	1,751,838			
PRINSBURG	162,319	41,033	33,052	4,164	110	---	114,394	---	114,394	14,707	27	17,496	3,904	187,854	---	---	10,000	197,854				
QUAMBA	17,483	2,720	2,435	---	42	---	7,062	---	7,062	75	---	---	220	9,834	---	---	---	9,834				
RACINE	91,590	35,215	35,831	---	1,830	---	25,786	---	25,786	---	---	625	75	64,147	---	---	---	64,147				
RANDALL	121,161	32,646	33,689	---	606	---	89,803	2,142	91,945	4,707	4,627	3,995	35,447	175,016	---	---	15,517	214,533				
RANDOLPH	162,514	11,843	24,263	5,686	6,396	---	18,426	---	18,426	39,030	536	10,915	180	105,432	---	---	---	105,432				
RANIER	74,766	7,881	5,577	---	237	---	20,679	---	20,679	4,245	---	227	19,186	50,151	---	---	62,500	112,651				
RAYMOND	162,254	50,615	32,771	39,471	1,560	---	174,775	210	174,985	8,266	269	34,005	30,006	321,333	---	---	---	321,333				
RED LAKE FALLS	239,662	158,551	164,776	533,830	5,616	---	486,509	15,892	502,401	91,043	2,385	140,742	42,029	1,482,822	1,187,100	---	---	844,854	3,514,776			
REGAL	14,554	2,055	1,744	---	3,498	---	2,088	330	2,418	500	176	---	190	8,526	---	---	---	8,526				
REMER	102,784	44,371	44,073	---	---	---	282,191	---	282,191	25,031	544	30,954	88,903	471,696	---	---	65,332	542,944				
RENVILLE	359,911	340,032	430,320	26,126	598	---	405,967	1,185	407,152	63,735	4,398	64,699	422,452	1,419,480	250,000	---	22,595	21,771	1,713,846			
REVERE	25,701	7,489	7,041	---	1,835	---	53,473	---	53,473	2,467	---	1,559	1,964	68,339	---	---	---	68,339				
RICE	447,996	147,883	239,863	28,300	20,960	---	52,157	2,940	55,097	64,563	3,050	5,120	26,037	442,990	---	63,852	17,828	8,189	532,859			
RICHMOND	351,290	81,506	57,822	14,665	7,441	---	186,827	---	186,827	59,169	10,183	9,423	75,894	421,424	---	---	---	55,788	477,212			
RICHVILLE	14,247	7,992	8,020	---	122	---	2,500	303	2,803	3,182	---	505	---	14,632	---	---	---	---	14,632			
RIVERTON	97,956	40,748	12,951	---	63	---	21,136	11,150	32,286	2	---	2,947	3,425	51,674	---	---	---	---	51,674			
ROCK CREEK	357,946	59,319	62,967	---	18,598	---	62,526	---	62,526	3,421	755	3,534	6,640	158,441	41,468	---	---	---	199,909			
ROCKVILLE	225,533	135,968	53,227	1,080	4,506	840,000	90,704	---	930,704	65,662	1,349	15,708	36,827	1,109,063	1,346,634	---	---	24,123	2,479,820			
ROGERS	1,505,469	332,461	813,379	448,844	214,508	---	40,588	3,762	44,350	311,480	25,028	11,524	469,960	2,339,073	3,767,117	---	83,205	171,868	6,361,263			
ROLLINGSTONE	222,461	86,117	85,513	30,184	4,954	---	101,190	---	101,190	16,157	---	17,030	62,938	317,966	---	---	10,500	57,256	385,722			
RONNEBY	9,260	1,717	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										---	---	---	---
ROOSEVELT	33,510	3,421	3,103	---	924	---	4,285	---	4,285	283	---	1,700	4,347	14,642	---	---	---	---	14,642			
ROSCOE	24,210	7,079	13,445	---	2,389	---	10,417	---	10,417	---	---	---	1,045	27,296	---	---	---	---	27,296			
ROSE CREEK	73,152	4,903	8,801	8,721	1,308	---	83,659	---	83,659	8,700	---	4,051	71,835	187,075	---	---	---	11,300	198,375			
ROSEAU	1,364,837	609,741	679,960	382,359	23,738	1,771,681	441,654	---	2,213,335	57,577	12,713	79,067	51,661	3,500,410	5,511,014	---	388,112	2,590,894	11,990,430			
ROTHSAY	99,469	43,504	43,043	233	1,948	---	77,263	---	77,263	39,628	---	3,759	15,354	181,228	---	---	---	25,223	206,451			
ROUND LAKE	165,178	50,306	50,390	8,892	1,129	---	63,240	---	63,240	52,150	---	27,467	10,325	213,593	---	---	---	---	213,593			
ROYALTON	230,171	114,480	140,835	47,307	55,705	21,813	88,468	2,604	112,885	26,748	8,480	6,548	52,104	450,612	159,000	---	---	56,252	665,864			
RUSH CITY	504,022	218,604	539,661	64,117	7,176	4,589	373,839	4,703	383,131	61,171	10,500	54,025	178,117	1,297,898	428,160	---	397,000	38,529	2,161,587			
RUSHFORD	476,229	236,109	399,151	125,364	8,171	---	356,746	8,178	364,924	126,063	13,524	74,774	124,479	1,236,450	264,708	---	118,275	23,000	1,642,433			
RUSHFORD VILLAGE	238,831	94,936	96,731	---	2,274	544,250	71,827	---	616,077	14,233	684	3,570	2,114	735,683	155,809	---	---	---	891,492			
RUSHMORE	68,027	50,788	49,974	---	239	---	69,992	---	69,992	28,514	---	10,722	20,610	180,051	---	---	---	1,000	181,051			
RUSSELL	70,343	50,400	39,093	---	248	25,271	124,437	---	149,708	34,133	---	5,525	9,662	238,369	---	---	2,000	2,500	242,869			
RUTHTON	78,446	26,995	27,338	4,198	2,768	---	67,077	---	67,077	11,565	332	7,866	9,952	131,096	---	---	---	7,000	138,096			
RUTLEDGE	39,590	10,145	10,452	---	2,065	---	3,898	---	3,898	3,241	---	759	603	21,018	---	---	---	---	21,018			
SABIN	104,926	32,380	12,749	33,637	3,865	10,556	75,177	---	85,733	19,170	---	6,084	17,250	178,488	---	---	---	46,476	224,964			
SACRED HEART	122,497	100,244	69,344	2,004	1,245	---	198,310	210	198,520	17,146	1,318	16,633	85,306	391,516	---	---	30,200	---	421,716			
SANBORN	128,736	54,003	53,851	11,929	6,096	1,500	101,104	---	102,604	45,754	635	18,514	31,070	270,453	---	44,001	7,200	43,905	365,559			
SANDSTONE	427,702	240,766	252,824	24,213	9,214	---	461,008	---	461,008	252,962	2,895	108,655	348,385	1,460,156	291,981	---	2,967	59,084	1,814,188			
SARGEANT	29,592	9,961	5,279	---	12	---	6,551	4,613	11,164	796	---	3,714	2,288	23,253	---	---	---	---	23,253			
SCANLON	343,642	70,636	69,738	---	17,552	---	277,825	---	277,825	---	1,768	19,876	27,985	414,744	---	---	---	---	414,744			
SEAFORTH	20,291	7,021	6,777	---	880	---	21,512	---	21,512	2,817	---	1,950	8,537	42,473	---	---	---	---	42,473			
SEBEKA	141,136	67,999	70,418	10,052	1,023	---	213,969	5,809	219,778	43,388	2,429	7,115	65,200	419,403	---	---	21,000	---	440,403			
SEDAN	11,568	3,158	2,778	---	2,027	---	2,027	---	2,027	---	---	207	641	7,665	---	---	---	---	7,665			
SHAHER	120,870	99,093	84,620	19,129	5,538	323,163	35,862	---	359,025	22,427	1,034	7,062	8,093	506,928	---	---	4,571	15,000	526,499			
SHELLY	39,084	20,881	19,323	---	696	---	59,827	2,830	62,657	10,410	---	2,222	8,782	104,181	---	---	---	---	104,181			
SHERBURN	233,323	205,789	204,388	5,850	338	28,592	356,902	2,125	387,619	---	2,800	17,174	22,999	641,168	---	---	5,000	---	646,168			
SHEVLIN	35,846	6,063	5,681	---	3,800	---	10,453	---	10,453	3,914	---	1,057	39,960	64,865	---	---	---	---	64,865			
SILVER BAY	506,752	349,040	766,377	---	16,451	---	672,501	493,183	1,165,684	159,223	1,885	85,534	108,942	2,304,096	---	57,859	33,100	120,000	2,515,055			
SILVER LAKE	226,082	65,645	76,997	8,229	5,372	---	218,493	31,598	250,091	52,243	5,704	4,271	79,315	482,222	---	---	30,192	33,624	546,038			
SKYLINE	171,017	20,800	21,348	---	---	---	19,904	---	19,904	165	---	9,580	2,986	53,983	---	---	---	---	53,983			
SLAYTON	624,325	173,044	182,910	13,600	2,565	---	726,332	48,725	775,057	112,533	11,551	59,415	53,004	1,210,635	2,079,281	---	---	260,575	3,550,491			
SOBIESKI	42,413	5,076	5,838	---	3,749	---	6,506	---	6,506	---	---	---	1,248	17,341	---	---	---	---	17,341			
SOLWAY	19,816	5,827																				

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Transfers				
															Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
SQUAW LAKE	25,694	4,217	4,518	---	2,863	---	7,468	---	7,468	1,454	---	107	3,356	19,766	---	---	---	---	19,766
STACY	387,682	51,729	55,366	---	5,844	---	84,970	---	84,970	21,995	173	12,952	13,202	194,502	---	---	89,800	---	284,302
STARBUCK	315,342	162,038	205,465	15,719	6,092	80,764	266,135	---	346,899	53,552	4,613	19,493	110,727	762,560	642,024	---	55,399	74,197	1,534,180
STEEN	27,144	12,000	12,598	---	---	---	15,386	1,821	17,207	11,522	---	1,202	1,260	43,789	---	---	---	---	43,789
STEPHEN	208,245	101,000	95,131	61,369	2,151	---	137,785	---	137,785	12,051	529	5,425	98,069	412,510	---	---	98,200	31,334	542,044
STEWART	149,289	81,559	84,216	627	2,139	---	224,085	5,000	229,085	85,904	2,385	11,538	18,717	434,611	---	67	---	---	434,678
STOCKTON	126,534	54,946	55,537	9,266	7,416	---	32,092	---	32,092	1,002	---	8,975	35,016	149,304	---	---	---	---	149,304
STORDEN	59,637	84,999	90,905	112	468	---	93,430	---	93,430	12,422	---	13,964	10,549	221,850	---	---	---	6,500	228,350
STRANDQUIST	13,540	3,500	3,302	---	1,579	---	11,417	700	12,117	6,865	40	75	3,086	27,064	---	---	1,938	---	29,002
STRATHCONA	6,636	1,955	2,051	---	12	---	2,998	---	2,998	1,200	---	---	3,110	9,371	---	---	---	---	9,371
STURGEON LAKE	80,941	39,863	38,899	3,567	4,499	---	15,304	---	15,304	11,818	---	2,433	8,839	85,359	75,000	---	---	8,055	168,414
ST. ANTHONY	13,723	3,239	3,349	---	832	---	2,771	---	2,771	19	---	890	387	8,248	---	---	---	---	8,248
ST. BONIFACIUS	763,675	208,582	273,020	57,897	127,299	7,460	86,320	3,750	97,530	195,752	23,170	12,791	48,195	835,654	531,706	---	35,000	5,000	1,407,360
ST. CLAIR	165,345	61,006	73,959	---	4,173	---	103,016	600	103,616	176,232	---	10,698	46,544	415,222	---	---	---	---	415,222
ST. FRANCIS	1,614,904	396,879	542,726	158,543	96,791	---	169,343	131,581	300,924	573,752	26,956	48,878	199,515	1,948,085	1,950,203	---	13,879	66,674	3,978,841
ST. HILAIRE	77,034	27,650	26,843	7,359	419	---	56,574	---	56,574	47,532	---	824	19,194	158,745	---	---	25,246	---	183,991
ST. LEO	15,251	4,000	3,964	---	128	---	12,304	---	12,304	4,138	---	708	4,608	25,850	---	---	4,640	2,000	32,490
ST. MARTIN	68,713	24,469	22,900	---	2,686	---	30,582	---	30,582	25,356	---	15,402	92,767	189,693	514,459	---	---	4,000	708,152
ST. MARY'S POINT	340,484	81,452	88,216	---	---	---	3,533	---	3,533	---	1,342	876	8,337	102,304	---	---	---	37,939	140,243
ST. ROSA	19,917	2,409	2,385	---	2,073	---	5,185	---	5,185	3,591	79	2,636	30,216	46,165	---	---	---	---	46,165
ST. STEPHEN	245,930	70,316	95,536	40,387	6,725	---	75,676	---	75,676	57,470	1,019	6,580	92,419	375,812	---	---	---	39,895	415,707
ST. VINCENT	12,689	4,362	4,342	---	79	---	5,331	---	5,331	---	---	---	940	10,692	---	---	---	---	10,692
SUNBURG	21,178	18,200	17,935	---	145	---	25,054	---	25,054	30,490	---	1,462	8,939	84,025	---	---	---	---	84,025
SUNFISH LAKE	1,147,875	162,906	163,831	12,163	18,163	---	43,835	934	44,769	688	669	10,523	1,000	251,806	---	---	---	---	251,806
SWANVILLE	105,951	15,031	16,257	33	2,075	---	65,877	1,648	67,525	20,663	---	9,478	11,394	127,425	---	---	---	---	127,425
TACONITE	81,120	85,566	65,742	1,040	915	---	192,954	61,738	254,692	15,725	---	56,455	10,113	404,682	---	---	---	91,391	496,073
TAMARACK	18,912	6,087	6,362	---	2,018	---	3,569	31,410	34,979	6	---	945	7,383	51,693	---	---	---	---	51,693
TAOPI	10,383	3,005	3,056	1,080	---	---	3,393	---	3,393	---	---	579	397	8,505	---	---	---	---	8,505
TAUNTON	38,369	20,250	19,547	---	2,961	---	12,914	---	12,914	---	---	5,986	4,848	46,256	---	---	---	15,000	61,256
TAYLORS FALLS	433,608	202,170	204,703	44,365	8,534	---	219,692	---	219,692	28,919	2,323	11,981	54,087	574,604	---	35,121	3,533	87,985	701,243
TENNEY	24,583	672	672	---	---	---	1,865	---	1,865	---	---	---	---	2,537	---	---	---	---	2,537
TENSTRIKE	59,455	14,709	13,254	---	2,824	---	7,220	---	7,220	150	---	---	3	23,451	---	---	---	---	23,451
THOMSON	107,174	48,749	52,565	---	329	---	9,725	---	9,725	700	72	3,953	7,321	74,665	---	1,800	---	---	76,465
TINTAH	15,275	6,183	6,232	---	166	---	14,795	---	14,795	4,382	---	---	29,453	55,028	---	---	---	2,500	57,528
TONKA BAY	2,693,950	394,613	408,589	25,184	48,922	1,300	74,700	---	76,000	10,387	19,111	80,103	13,072	681,368	---	---	23,161	10,000	714,529
TOWER	146,846	119,823	113,251	---	11,884	50,000	170,119	362,829	582,948	265,859	1,162	7,609	217,502	1,200,215	---	---	---	---	1,200,215
TRACY	556,220	274,878	275,469	86,143	10,673	---	781,825	---	781,825	34,380	10,052	58,871	123,748	1,381,161	1,175,940	---	439,530	167,075	3,163,706
TRAIL	35,215	6,000	6,377	---	1,560	---	6,248	---	6,248	4	---	274	3,450	17,913	---	---	---	---	17,913
TRIMONT	194,780	98,695	88,022	102,703	944	---	230,453	4,725	235,178	17,341	744	27,298	47,530	519,760	---	---	---	---	519,760
TROMMALD	25,273	12,813	12,363	---	2,268	---	24,289	---	24,289	---	---	265	3,410	42,595	---	---	---	---	42,595
TROSKY	24,330	5,752	5,663	---	2,366	---	2,369	---	2,369	5,418	260	810	---	16,886	---	---	---	---	16,886
TRUMAN	312,172	104,730	131,005	24,795	7,156	94,271	379,798	5,168	479,237	89,870	2,987	22,885	156,247	914,182	---	---	18,430	358,396	1,291,008
TURTLE RIVER	24,355	1,895	1,874	---	5,034	---	110	---	110	1,646	---	1,920	518	11,102	---	---	---	---	11,102
TWIN LAKES	53,763	5,577	2,245	---	749	---	52,983	126	53,109	2,601	---	630	1,827	61,161	---	---	---	---	61,161
TWIN VALLEY	153,664	63,476	55,732	76,231	2,143	562,457	222,254	---	784,711	36,465	6,988	35,224	86,810	1,084,304	---	---	100,000	---	1,184,304
TYLER	285,249	120,478	120,285	---	4,115	---	272,331	---	272,331	40,457	2,455	94,322	44,645	578,610	406,262	446	139,617	42,231	1,167,166
ULEN	83,432	32,421	29,736	1,367	716	248	130,967	805	132,020	10,038	1,040	13,916	8,352	197,185	---	---	10,000	---	207,185
UNDERWOOD	86,908	29,672	25,835	140	1,583	---	76,819	2,000	78,819	5,461	---	3,619	29,413	144,870	---	---	1,000	10,400	156,270
UPSALA	137,771	31,765	35,617	66,000	1,894	705,288	66,972	---	772,260	21,176	---	11,025	12,992	920,964	---	---	---	12,923	933,887
URBANK	16,177	1,874	1,609	---	250	---	3,837	---	3,837	5,584	---	202	15,270	28,623	---	---	---	---	28,623
UTICA	77,688	13,999	7,411	1,932	2,851	---	30,664	---	30,664	930	---	3,427	8,521	55,736	---	---	---	---	55,736
VERGAS	84,578	18,660	18,852	23,795	655	---	24,368	502	24,870	11,730	---	697	9,529	90,128	---	---	129,911	15,176	235,215
VERMILLION	255,160	42,372	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION										---
VERNDALE	152,646	80,605	116,383	---	133	---	98,129	---	98,129	28,675	11,318	7,085	30,248	291,971	---	---	---	---	291,971
VERNON CENTER	86,865	75,069	74,652	7,778	1,302	39,760	72,172	600	112,532	20,553	2,180	7,753	18,357	245,107	---	---	---	15,256	260,363
VESTA	60,883	30,811	36,661	10,093	209	---	782,430	---	782,430	5,783	---	6,079	8,217	849,472	---	---	3,000	72,248	924,720
VICTORIA	3,341,038	878,546	954,040	273,846	189,015	---	200,623	---	200,623	402,894	3,085	229,229	182,400	2,435,					

**Table 5**  
**Classification of City Revenues**  
**Governmental Funds**  
**For The Year Ended December 31, 1996**

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collect. 1996	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Transfers			
																Financing Sources	Enterprise Funds	Governmental Funds	
WAHKON	144,779	29,672	32,505	---	3,586	---	27,817	---	27,817	7,545	1,478	5,005	12,064	90,000	---	---	3,600	6,000	99,600
WALDORF	56,719	15,871	21,849	---	31	---	76,689	---	76,689	1,059	---	1,844	5,586	107,058	---	---	3,675	---	110,733
WALKER	706,942	286,643	249,467	136,106	10,690	---	367,117	12,675	379,792	279,866	12,418	119,490	45,549	1,233,378	---	---	100,000	---	1,333,378
WALNUT GROVE	155,458	54,491	54,157	31,518	480	---	176,135	3,500	179,635	73,672	3,725	21,319	16,634	381,140	---	---	22,136	19,038	422,314
WALTERS	9,118	5,349	4,700	---	768	---	34,921	576	35,497	4,916	---	1,555	11,030	58,466	---	---	---	---	58,466
WALTHAM	28,447	13,149	13,264	---	2,313	---	32,920	---	32,920	5,318	---	3,999	2,762	60,576	---	---	---	17,067	77,643
WANAMINGO	337,293	158,845	159,677	46,962	2,683	---	223,248	---	223,248	76,425	278	14,022	9,024	532,319	---	---	---	---	532,319
WANDA	26,151	15,081	14,733	---	3,899	---	14,246	11,353	25,599	5,002	---	1,179	---	50,412	---	---	---	---	50,412
WARBA	58,886	12,112	12,189	---	1,172	---	17,111	10,095	27,206	2,771	---	1,130	2,027	46,495	13,000	---	---	1,328	60,823
WARREN	376,198	140,532	141,036	32,171	18,436	106,602	335,244	---	441,846	71,393	3,876	50,354	107,719	866,833	---	---	200,000	190,270	1,257,103
WARROAD	1,326,514	450,007	602,257	150,285	22,425	200,839	346,712	---	547,551	298,911	17,525	114,440	461,576	2,214,970	---	---	306,000	---	2,520,970
WATERTOWN	1,178,541	188,177	355,016	174,754	51,003	---	265,326	2,521	267,847	115,624	6,089	109,014	250,770	1,330,117	718,993	---	147,067	1,054,956	3,251,133
WATERTVILLE	518,098	348,276	354,523	138,528	13,967	981	464,527	4,016	469,524	10,091	9,716	105,017	18,877	1,120,243	2,799,638	---	---	---	3,919,881
WATKINS	213,354	119,344	120,004	---	6,628	---	165,661	---	165,661	189,608	2,342	39,999	274,600	798,842	---	---	---	268,735	1,067,577
WATSON	36,000	44,677	42,857	117	2,240	---	61,490	---	61,490	402	---	4,497	32,753	144,356	---	---	---	---	144,356
WAUBUN	80,012	40,285	58,689	---	2,277	1,109	82,646	---	83,755	12,007	---	1,234	19,496	177,458	---	---	1,000	25,960	204,418
WAVERLY	340,428	170,970	173,127	61,574	14,475	---	146,273	---	146,273	13,820	---	15,321	79,462	504,052	104,390	---	20,000	20,948	649,390
WELCOMBE	168,290	116,479	167,225	---	4,640	---	193,122	---	193,122	9,332	791	87,441	277,411	739,962	---	---	---	9,900	749,862
WELLS	616,270	222,017	318,704	25,724	6,996	42,964	856,777	16,491	916,232	146,664	6,122	51,731	722,959	2,195,132	345,000	---	374,918	34,500	2,949,550
WENDELL	44,764	27,611	28,136	---	253	---	47,246	---	47,246	12,640	156	2,924	5,849	97,204	---	---	---	---	97,204
WEST CONCORD	181,741	140,777	138,954	---	3,163	50,000	501,784	---	551,784	51,558	1,226	10,762	34,488	791,935	246,098	---	99,365	21,614	1,159,012
WEST UNION	17,482	3,044	3,093	---	1,008	---	14,244	---	14,244	3,030	---	413	22,600	44,388	---	---	---	---	44,388
WESTBROOK	162,131	63,082	64,485	25,906	2,522	---	263,143	5,172	268,315	133,238	1,319	41,044	107,848	644,677	30,769	---	35,408	2,900	713,754
WESTPORT	8,601	1,400	1,349	---	2,592	---	2,295	---	2,295	---	---	---	344	7,980	---	---	---	---	7,980
WHELAN	15,588	10,528	10,842	---	108	---	10,970	---	10,970	1,806	---	559	1,888	26,173	---	---	---	---	26,173
WHEATON	416,865	272,455	267,112	77,403	3,923	---	572,910	---	572,910	178,874	2,102	53,922	347,942	1,504,188	1,627,750	---	---	10,547	3,142,485
WILDER	17,067	5,292	5,290	---	5	---	13,158	57	13,215	---	---	676	1,423	20,609	---	---	---	---	20,609
WILLERNIE	304,820	55,110	76,518	---	8,915	---	70,698	---	70,698	11,357	3,917	13,267	9,400	194,072	---	---	---	---	194,072
WILLIAMS	47,173	21,650	30,427	---	---	---	36,796	51,300	88,096	26,527	---	8,483	2,447	155,980	30,000	---	79,066	5,928	270,974
WILLOW RIVER	104,607	13,654	11,098	---	2,952	---	33,946	---	33,946	10,972	---	3,646	35,362	97,976	---	---	---	3,607	101,583
WILMONT	72,228	19,004	18,656	---	113	---	64,286	---	64,286	42,329	300	5,991	43,385	175,060	---	---	---	20,250	195,310
WILTON	66,392	3,961	3,893	---	6,584	---	358	---	358	10	---	2,109	3,210	16,164	---	---	---	---	16,164
WINGER	53,791	11,490	11,557	23,051	3,731	---	54,992	---	54,992	6,654	357	10,662	17,817	128,821	---	---	---	---	128,821
WINNEBAGO	363,341	224,872	335,450	40,607	8,249	---	457,099	18,852	475,951	177,884	10,681	42,041	187,816	1,278,679	30,000	---	7,000	55,777	1,371,456
WINSTED	717,154	260,621	324,527	110,593	27,109	---	426,479	17,288	443,767	162,875	8,483	85,014	135,002	1,297,370	---	---	---	10,000	1,307,370
WINTHROP	339,220	241,350	263,990	12,170	4,462	---	430,505	19,937	450,442	138,601	1,297	30,923	182,224	1,084,109	---	---	---	28,200	1,112,309
WINTON	24,996	14,654	13,951	---	149	---	30,504	---	30,504	12,891	---	5,193	3,019	65,707	---	---	8,000	---	73,707
WOLF LAKE	9,811	1,303	1,135	---	115	---	6,361	822	7,183	30,822	---	182	51,383	90,820	---	---	22,000	---	112,820
WOLVERTON	42,660	18,707	17,893	---	1,415	---	30,524	---	30,524	20,375	---	9,314	15,472	94,993	---	---	---	3,000	97,993
WOOD LAKE	84,488	62,978	63,156	8,707	562	---	116,782	---	116,782	29,075	348	11,717	69,388	299,735	---	---	---	166,628	466,363
WOODLAND	1,767,074	133,117	137,162	---	890	---	51,516	1,784	53,300	1,975	1,190	7,894	13,606	216,017	---	---	---	---	216,017
WOODSTOCK	23,725	15,150	16,177	---	150	---	30,502	---	30,502	---	246	2,349	6,832	56,256	---	---	---	6,500	62,756
WRENSHALL	153,190	18,479	18,428	---	1,167	---	76,967	---	76,967	11,567	---	5,556	4,772	118,457	---	---	---	---	118,457
WRIGHT	29,549	15,373	15,089	---	2,086	---	12,534	---	12,534	11,903	---	599	2,970	45,181	---	---	---	---	45,181
WYKOFF	96,097	39,351	44,106	7,303	1,624	---	129,527	4,500	134,027	49,510	495	17,978	42,498	297,541	---	---	---	130,000	427,541
WYOMING	1,597,012	486,769	520,337	387,188	141,483	---	234,907	---	234,907	312,604	17,250	37,013	149,022	1,799,804	900,000	---	129,358	82,573	2,911,735
YOUNG AMERICA	680,222	175,928	529,626	37,527	17,537	---	200,235	---	200,235	104,946	1,762	40,861	152,000	1,084,494	---	---	---	144,519	1,229,013
ZEMPLE	76,502	8,448	8,839	---	14	---	4,177	---	4,177	---	---	448	100	13,578	---	---	---	---	13,578
ZIMMERMAN	747,740	367,596	449,084	216,234	69,337	---	210,625	---	210,625	150,421	---	54,714	112,865	1,263,280	---	70,112	59,222	---	1,392,614
ZUMBRO FALLS	48,719	12,031	13,741	136	7,955	---	35,271	---	35,271	34,311	1,085	3,046	51,178	146,723	---	---	---	8,842	155,565
ZUMBROTA	1,179,784	360,604	459,064	162,079	36,640	---	589,061	58,070	647,131	38,368	15,778	220,162	133,108	1,712,330	991,593	---	134,808	943,021	3,781,752
TOTAL	214,723,748	67,731,356	80,228,387	17,345,206	5,028,152	20,427,073	98,181,857	6,360,054	124,968,984	25,012,382	1,687,823	14,597,697	35,711,730	304,580,361	96,438,546	1,164,651	14,398,926	29,318,189	445,900,673



Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Governmental Funds	
ADA	1,739	152,993	194,516	176,415	107,653	190,491	86,071	3,130	911,269	179,732	30,000	18,823	1,139,824	15,581	---	124,520	1,279,925
ADAMS	759	62,248	92,549	44,365	38,627	11,796	---	24,494	274,079	527,420	95,000	185,029	1,081,528	---	19,000	9,709	1,110,237
ADRIAN	1,159	75,796	106,294	96,203	---	82,939	97,140	---	458,372	95,848	85,000	28,626	667,846	---	8,000	211,242	887,088
AITKIN	1,739	148,058	313,953	169,863	---	14,681	34,206	52,336	733,097	207,940	72,000	106,661	1,119,698	---	---	31,540	1,151,238
AKELEY	395	50,394	44,884	22,514	---	9,251	---	17,157	144,200	2,462	---	---	146,662	---	104,607	---	251,269
ALBANY	1,611	151,431	150,325	89,029	---	58,540	61,482	20,651	531,458	480,588	323,997	122,424	1,458,467	---	---	68,054	1,526,521
ALBERTA	137	14,605	---	6,671	7,488	---	3,000	7,206	38,970	16,060	6,180	6,078	67,288	---	6,804	10,758	84,850
ALBERTVILLE	2,366	306,779	125,784	98,804	12,297	80,639	35,327	29,498	689,128	143,555	708,000	137,998	1,678,681	---	---	---	1,678,681
ALDEN	610	94,295	39,161	35,883	---	19,597	---	3,083	192,019	33,722	60,000	29,215	314,956	---	---	8,000	322,956
ALDRICH	53	5,799	1,657	10,100	250	125	---	574	18,505	---	---	---	18,505	---	---	---	18,505
ALPHA	157	20,426	31,006	8,034	8,484	4,525	---	1,460	73,935	15,593	---	---	89,528	---	---	---	89,528
ALTURA	376	27,538	9,190	22,094	892	2,500	---	13,591	75,805	92,233	20,000	1,725	189,763	---	8,881	14,198	212,842
ALVARADO	354	60,844	---	56,177	739	3,483	227,938	23,206	372,387	74,881	25,000	47,865	520,133	---	---	---	520,133
AMBOY	551	44,292	56,376	74,287	---	1,264	19,020	---	195,239	32,916	---	1,557	229,712	---	---	44,614	274,326
ANNANDALE	2,412	196,967	267,586	192,091	---	23,872	---	27,452	707,968	960,078	1,210,000	379,998	3,258,044	---	56,525	357,329	3,671,898
APPLETON	2,123	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION				---	---	---	---	---
ARCO	101	16,904	4,404	9,208	---	9,109	268	1,740	41,633	---	---	---	41,633	---	5,000	---	46,633
ARGYLE	621	55,632	23,640	211,452	393	30,029	33,989	42,506	397,641	784,362	15,000	12,731	1,209,734	---	30,975	198,444	1,439,153
ARLINGTON	1,897	127,573	209,109	139,889	---	51,560	13,453	1,891	543,475	64,070	535,091	132,332	1,274,968	---	164,914	102,488	1,542,370
ASHBY	477	57,760	40,668	25,688	2,402	5,225	14,050	30,573	176,366	33,915	---	---	210,281	---	---	---	210,281
ASKOV	348	39,323	16,272	19,559	15	9,325	---	8,976	93,470	12,846	---	---	106,316	---	---	---	106,316
ATWATER	1,054	93,800	119,238	80,191	880	53,056	---	317	347,507	283,653	41,000	27,852	700,012	---	---	---	700,012
AUDUBON	420	79,682	60,040	22,270	10,149	1,315	22,639	10,856	206,951	410,053	---	---	617,004	---	5,000	500	622,504
AURORA	1,940	188,850	248,529	407,746	---	115,566	122,519	40,941	1,124,151	3,698,192	58,943	96,213	4,977,499	---	---	302,355	5,279,854
AVOCA	142	11,097	6,578	9,589	3,171	1,729	---	4,251	36,415	74,401	---	4,210	115,026	---	---	---	115,026
AVON	1,081	119,267	158,013	96,024	---	26,297	27,154	1,528	428,283	80,742	256,252	395,753	1,161,030	---	---	---	1,161,030
BABBITT	1,580	190,223	340,643	173,892	---	184,809	44,746	50,559	984,872	107,359	---	---	1,092,231	---	140,000	233,540	1,465,771
BACKUS	291	43,680	41,930	12,466	3,624	4,068	10,059	13,029	128,856	149,930	---	706	279,492	---	---	3,739	283,231
BADGER	460	68,993	14,573	50,609	---	20,649	---	7,697	162,521	488,001	15,000	13,425	678,947	---	---	127,096	806,043
BAGLEY	1,412	98,602	230,445	136,249	---	33,939	230,874	9,364	739,473	223,480	---	---	962,953	---	---	25,000	987,953
BALATON	729	140,126	86,107	76,724	---	25,349	467,798	9,317	805,421	413,366	115,000	36,402	1,370,189	---	---	56,910	1,427,099
BARNESVILLE	2,139	289,031	293,602	132,865	---	137,056	107,360	2,073	961,987	821,805	20,000	1,960	1,805,752	---	91,279	12,631	1,909,662
BARNUM	501	67,601	13,957	35,177	---	12,887	6,778	1,456	137,856	108,736	26,000	9,250	281,842	---	---	47,500	329,342
BARRETT	349	32,196	15,726	26,497	35,672	6,295	2,565	33,151	152,102	134,043	14,967	10,397	311,509	---	---	64,335	375,844
BARRY	32	3,851	694	1,103	---	---	---	---	5,648	---	---	---	5,648	---	9,000	---	14,648
BATTLE LAKE	726	69,357	108,474	53,872	1,554	16,668	22,794	33,211	305,930	160,759	---	---	466,689	---	10,000	42,000	518,689
BAUDETTE	1,148	159,146	228,884	102,976	---	74,774	---	14,590	580,370	82,637	---	---	663,007	---	---	26,191	689,198
BEARDSLEY	271	75,771	19,243	19,890	1,890	1,292	---	600	118,686	40,056	38,000	18,837	215,579	---	15,865	3,735	235,179
BEAVER BAY	150	36,093	5,128	38,295	---	---	---	15,541	95,057	26,861	5,000	6,769	133,687	---	---	---	133,687
BEAVER CREEK	249	32,746	15,421	36,608	---	1,151	---	---	85,926	24,552	5,000	1,404	116,882	---	---	---	116,882
BECKER	1,711	431,684	513,371	400,919	7,038	680,903	287,223	1,392	2,322,530	2,809,174	7,760,000	2,841,758	15,733,462	---	84,250	495,993	16,313,705
BEJOU	100	9,409	500	11,392	1,482	500	---	5,178	28,461	---	---	---	28,461	---	42	---	28,503
BELGRADE	709	67,114	77,415	92,526	54,419	9,694	18,097	31,984	351,249	479,151	1,039,000	68,748	1,938,148	---	---	243,487	2,181,635
BELLECHESTER	153	5,121	6,713	6,613	15,587	1,598	---	459	36,091	60,000	---	---	96,091	---	12,502	---	108,593
BELLINGHAM	238	18,969	12,820	34,893	12,969	1,124	---	---	80,775	45,973	15,000	8,504	150,252	---	21,949	---	172,201
BELTRAMI	132	5,897	11,018	16,139	---	1,100	631	2,135	36,920	---	4,000	3,850	44,770	---	---	---	44,770
BELVIEW	404	47,554	64,957	64,875	---	3,771	163	---	181,320	29,848	30,000	40,777	281,945	---	---	---	281,945
BENA	146	17,410	1,393	4,395	1,023	---	---	---	24,221	3,233	---	---	27,454	---	---	---	27,454
BERTHA	502	72,069	56,430	38,244	---	---	1,292	---	168,035	33,300	---	---	201,335	---	---	---	201,335
BETHEL	430	86,352	40,390	16,081	7,413	4,326	---	217	154,779	4,038	19,814	25,536	204,167	---	---	7,784	211,951
BIG FALLS	332	107,659	19,326	27,086	---	39,768	7,977	5,395	207,211	---	---	---	207,211	---	---	68,181	275,392
BIGELOW	229	20,941	6,581	11,616	13,683	2,640	---	4,989	60,450	14,014	5,000	6,000	85,464	---	---	---	85,464
BIGFORK	381	68,357	74,521	27,099	---	9,881	---	24,722	204,580	77,075	4,000	660	286,315	---	7,229	57,052	350,596
BINGHAM LAKE	154	21,277	2,917	22,536	---	989	4,175	2,451	54,345	36,272	---	---	90,617	---	---	---	90,617
BIRCHWOOD	1,027	100,455	80,398	29,275	105,462	9,660	---	3,519	328,769	53,790	---	---	382,559	---	254	53,232	436,045
BIRD ISLAND	1,323	62,264	104,282	77,682	2,331	48,491	14,573	322	309,945	224,147	104,000	28,819	666,911	---	26,745	18,298	711,954
BISCAY	122	13,948	662	3,425	---	3,272	---	---	21,307	---	---	---	21,307	---	300	---	21,607
BIWABIK	1,070	178,477	287,945	194,378	---	31,852	36,251	161,363	890,266	404,392	67,000	64,253	1,425,911	---	---	108,859	1,534,770

Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
																Enterprise Funds	Governmental Funds					
BLACKDUCK	747	206,899	128,622	17,597	16	28,862	103,400	4,335	489,731	336,604	60,407	45,574	932,316	---	15,186	82,389	1,029,891					
BLOMKEST	181	8,896	11,637	9,139	9,622	9,308	---	---	48,602	13,196	4,000	7,486	73,284	---	---	27,742	101,026					
BLOOMING PRAIRIE	2,069	267,839	187,294	110,327	---	106,410	4,098	81,035	757,003	43,781	35,650	54,573	891,007	---	45,301	50,065	986,373					
BLUFFTON	190	12,083	7,204	8,731	---	3,009	---	2,912	33,939	87,387	---	---	121,326	---	---	---	121,326					
BOCK	122	6,569	483	4,076	---	763	---	25	11,916	---	---	---	11,916	---	---	---	11,916					
BORUP	109	8,818	2,673	7,329	49	---	---	2,842	21,711	439	---	---	22,150	---	2,404	---	24,554					
BOVEY	648	88,198	143,002	141,823	---	34,027	---	134,002	541,052	203,724	---	---	744,776	---	5,000	---	749,776					
BOWLUS	256	7,340	14,005	19,870	1,500	2,613	---	11,918	57,246	17,245	10,000	13,942	98,433	---	---	1,244	99,677					
BOY RIVER	43	1,107	220	2,014	59	403	---	500	4,303	406	---	---	4,709	---	---	514	5,223					
BOYD	226	63,915	35,837	27,660	19,568	---	---	---	146,980	22,873	---	---	169,853	---	60,168	---	230,021					
BRAHAM	1,183	199,889	202,172	159,658	---	4,592	4,402	---	570,713	138,118	40,045	28,625	777,501	---	---	---	777,501					
BRANDON	455	28,514	31,062	17,674	3,759	19,672	2,000	22,143	124,824	25,511	3,500	1,225	155,060	---	---	13,275	168,335					
BREEZY POINT	622	121,911	212,376	181,458	5,965	38,117	23,507	8,305	591,639	59,289	95,617	44,613	791,158	---	---	2,984	794,142					
BREWSTER	546	23,247	28,837	37,225	27,883	1,686	18,930	4,803	142,611	203,914	18,200	25,927	390,652	---	---	15,608	406,260					
BRICELYN	418	98,366	48,166	51,294	4,967	1,737	14,117	3,262	221,909	17,894	21,111	7,879	268,793	---	---	28,990	297,783					
BROOK PARK	133	20,497	8,924	4,009	102	1,491	---	---	35,023	220,992	19,000	4,297	279,312	---	5,563	5,538	290,413					
BROOKS	152	11,467	5,461	4,630	5,039	1,716	---	4,321	32,634	3,211	---	---	35,845	---	---	---	35,845					
BROOKSTON	100	6,577	2,250	5,114	296	1,055	---	---	15,292	---	---	---	15,292	---	---	---	15,292					
BROOTEN	617	53,759	95,468	45,767	---	13,050	100,784	42,246	351,074	215,149	3,550	3,485	573,258	---	---	---	573,258					
BROWERVILLE	771	125,734	112,719	103,197	---	---	---	16,121	357,771	120,260	40,000	23,783	541,814	---	---	22,808	564,622					
BROWNS VALLEY	773	115,518	147,732	33,718	---	40,961	909	6,832	345,670	293,725	112,000	61,389	812,784	---	---	230,521	1,043,305					
BROWNSDALE	700	37,848	40,919	34,312	---	8,545	---	13,299	134,923	7,158	22,000	38,000	202,081	---	---	---	202,081					
BROWNSVILLE	451	23,627	27,337	43,039	---	30,504	---	---	124,507	272,411	296,612	41,149	734,679	---	---	---	734,679					
BROWNTON	801	59,384	147,964	61,899	31,988	14,727	7,500	367	323,829	33,054	36,000	32,740	425,623	---	---	---	425,623					
BRUNO	91	7,985	7,649	7,361	---	1,393	---	3,872	28,260	20,686	15,000	6,410	70,356	---	---	---	70,356					
BUCKMAN	200	7,017	1,218	5,595	7,795	3,760	---	30	25,415	31,035	5,000	9,836	71,286	---	---	7,500	78,786					
BUFFALO LAKE	730	115,018	39,644	64,031	---	18,889	---	162,492	400,074	---	---	18,669	418,743	---	53,279	---	472,022					
BUHL	872	169,669	220,398	161,946	---	80,393	105,766	46,954	785,126	872,277	49,367	12,071	1,718,841	---	---	---	1,718,841					
BURTRUM	175	6,448	4,200	4,024	456	4,454	---	---	19,582	3,071	---	---	22,653	---	6,019	---	28,672					
BUTTERFIELD	570	31,699	17,767	42,376	12,910	5,346	---	12,685	122,783	86,542	26,296	4,714	240,335	---	---	---	240,335					
BYRON	2,987	114,490	143,380	144,578	---	63,821	6,934	17,595	490,798	169,051	385,000	122,400	1,167,249	---	---	---	1,167,249					
CALLAWAY	219	14,806	39,302	29,554	5,157	5,687	---	6,525	101,031	10,279	---	---	111,310	---	446	---	111,756					
CALUMET	372	89,988	37,374	113,933	---	40,265	---	1,755	283,315	21,090	5,000	---	309,405	---	8,034	1,704	319,143					
CAMPBELL	229	9,571	23,569	23,694	---	12,876	---	7,913	77,623	15,000	5,000	163	97,786	---	---	3,000	100,786					
CANBY	1,841	231,608	151,455	165,692	---	103,749	---	85,954	738,458	117,580	53,000	55,349	964,387	---	---	7,530	971,917					
CANTON	361	19,622	17,551	22,886	---	1,864	---	9,142	71,065	70,165	---	---	141,230	---	20,000	---	161,230					
CARLOS	369	18,578	56,623	13,646	609	8,430	---	9,807	107,693	48,380	---	---	156,073	---	4,252	---	160,325					
CARLTON	959	86,776	62,126	72,354	---	17,795	---	25,224	264,275	211,725	60,000	40,318	576,318	---	---	---	576,318					
CARVER	880	190,538	102,759	85,856	---	20,691	25,112	19,066	444,022	315,065	20,000	60,227	839,314	---	---	28,038	867,352					
CASS LAKE	878	150,987	248,671	184,063	5,357	22,427	340,951	67,799	1,020,255	185,268	4,000	2,325	1,211,848	---	32,063	103,412	1,347,323					
CEDAR MILLS	81	5,746	9,528	2,775	---	1,081	---	200	19,330	---	---	---	19,330	---	---	---	19,330					
CENTER CITY	568	48,524	58,205	54,141	---	5,288	---	8,048	174,206	114,163	15,000	6,087	309,456	---	---	11,500	320,956					
CENTERVILLE	2,227	216,371	317,121	109,741	12,676	11,910	---	43,835	711,654	966,279	511,099	116,585	2,305,617	---	---	129,888	2,435,505					
CEYLON	438	58,166	40,685	26,857	1,004	5,038	---	6,920	138,670	2,510	---	---	141,180	---	---	---	141,180					
CHANDLER	301	58,879	21,783	23,708	5,830	6,681	31,420	4,393	152,694	137,693	73,334	25,921	389,642	---	5,000	47,971	442,613					
CHATFIELD	2,375	144,496	260,433	120,487	---	137,860	49,927	63,963	777,166	199,096	740,000	109,170	1,825,432	---	---	311,919	2,137,351					
CHICKAMAW BEAC	150	2,916	2,996	3,974	---	25	---	75	9,986	17,189	---	---	27,175	---	---	---	27,175					
CHISAGO CITY	2,093	369,818	353,201	142,197	2,445	159,070	87,921	9,645	1,124,297	645,427	988,800	190,958	2,949,482	---	---	49,648	2,999,130					
CHOKIO	529	79,489	20,798	53,020	---	2,600	3,191	16,035	175,133	14,674	5,000	913	195,720	---	26,800	---	222,520					
CLARA CITY	1,309	124,642	112,106	178,161	---	56,822	26,561	---	498,292	591,664	35,118	12,192	1,137,266	---	2,715	---	1,139,981					
CLAREMONT	533	76,767	96,910	29,295	---	---	18,926	7,834	229,732	206,549	20,328	59,303	515,912	---	---	20,007	535,919					
CLARISSA	623	68,821	57,304	63,581	---	8,866	20,224	3,845	222,641	124,331	19,000	21,335	387,307	---	---	5,950	393,257					
CLARKFIELD	984	132,493	119,969	189,901	---	42,980	7,910	6,658	499,911	175,461	50,000	2,388	727,760	---	90,729	93,198	911,687					
CLARKS GROVE	684	75,814	15,960	37,758	---	16,205	---	---	145,737	244,984	---	---	390,721	---	15,266	83,065	489,052					
CLEAR LAKE	328	25,766	46,647	11,180	1,974	8,260	---	---	93,827	110,032	19,000	15,350	238,209	---	---	---	238,209					
CLEARBROOK	560	63,675	61,605	87,683	---	92,527	2,225	10,790	318,505	11,050	20,000	16,963	366,518	---	---	---	366,518					
CLEARWATER	732	76,497	95,330	53,961	21,758	23,982	---	5,414	276,942	377,154	54,000	37,171	745,267	---	---	97,529	842,796					
CLEMENTS	193	15,676	15,925	17,846	3,129	11,845	---	4,734	69,155	10,116	---	---	79,271	---	---	---	79,271					

**Table 6**  
**Classification of City Expenditures**  
**Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Transfers						
															Enterprise Funds	Governmental Funds					
CLEVELAND	730	45,999	62,603	43,848	---	6,553	---	---	159,003	174,466	12,085	1,058	346,612	---	---	---	346,612				
CLIMAX	255	23,485	13,138	24,294	---	15,702	---	9,522	86,141	61,375	20,000	10,142	177,658	---	19,327	---	196,985				
CLINTON	541	37,502	14,824	66,621	1,745	2,038	---	15,592	138,322	110,718	8,400	11,592	269,032	---	20,000	15,570	304,602				
CLITHERALL	99	7,944	20	4,010	---	761	---	---	12,735	---	---	---	12,735	---	---	---	12,735				
CLONTARF	166	5,238	3,001	9,520	7,308	1,325	---	8,376	34,768	---	---	---	34,768	---	998	---	35,766				
COATES	183	14,455	10,192	3,471	29	2,434	1,096	1,453	33,130	---	---	---	33,130	---	---	---	33,130				
COBDEN	62	1,922	317	6,011	---	1,698	---	3,178	13,126	3,166	---	---	16,292	---	---	---	16,292				
COHASSET	2,228	300,198	105,890	114,808	359	78,816	96,415	15,569	712,055	2,894,849	263,704	133,061	4,003,669	---	---	1,472,468	5,476,137				
COKATO	2,367	154,894	214,489	154,908	85,413	151,479	20,339	5,954	787,476	232,369	79,750	25,760	1,125,355	10,000	---	119,879	1,255,234				
COLD SPRING	2,803	141,785	355,868	201,967	3,637	51,076	---	5,332	759,665	828,852	315,000	163,442	2,066,959	---	---	1,903	2,068,862				
COLERAINE	1,040	109,431	143,595	196,324	1,945	100,022	---	191,764	743,081	667,822	78,265	39,665	1,528,833	---	28,501	907,702	2,465,036				
COLOGNE	712	90,164	69,100	63,024	---	16,490	11,377	---	250,155	2,048,460	231,500	35,860	2,565,975	---	---	228,080	2,794,055				
COMFREY	426	58,321	72,297	47,011	16,978	12,776	---	13,705	221,088	102,124	32,000	4,896	360,108	---	---	77,333	437,441				
COMSTOCK	125	---	---	---	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION				---	---	---	---	---				
CONGER	131	19,390	9,216	6,593	9,317	2,937	---	966	48,419	19,913	---	---	68,332	---	---	8,000	76,332				
COOK	674	108,213	191,254	55,583	16,742	56,371	16,957	2,040	447,160	162,300	11,091	15,973	636,524	---	---	190,227	826,751				
CORRELL	57	5,424	240	3,389	---	804	---	3,169	13,026	---	---	---	13,026	---	---	---	13,026				
COSMOS	602	50,458	69,601	61,685	32,266	24,402	---	---	238,412	40,051	---	---	278,463	---	---	---	278,463				
COTTONWOOD	1,055	126,469	111,064	142,148	69,839	22,049	93,087	---	564,656	86,421	56,890	36,742	744,709	---	54,181	87,684	886,574				
COURTLAND	454	33,341	24,388	15,741	---	2,608	---	---	76,078	1,767	72,335	21,175	171,355	---	---	38,258	209,613				
CROMWELL	213	47,329	62,397	8,684	---	---	---	22,849	141,259	92,405	8,073	5,262	246,999	---	---	26,988	273,987				
CROSBY	2,139	161,836	574,110	350,303	3,898	166,636	22,496	180,209	1,459,488	341,363	114,009	60,730	1,975,590	---	---	43,251	2,018,841				
CROSSLAKE	1,430	219,989	278,017	208,219	11,407	62,432	60,999	20,712	861,775	1,271,239	34,120	38,927	2,206,061	---	---	29,111	2,235,172				
CURRIE	294	19,587	24,175	51,202	2,155	4,492	---	5,406	107,017	51,488	---	---	158,505	---	5,700	5,000	169,205				
CUYUNA	206	11,841	21,371	12,666	---	---	---	65	45,943	48,321	---	---	94,264	---	46,818	---	141,082				
CYRUS	329	19,084	15,224	22,251	---	2,592	---	3,500	62,651	25,098	---	---	87,749	---	---	3,000	90,749				
DAKOTA	354	15,125	9,000	13,248	---	4,686	---	3,757	45,816	---	8,000	2,275	56,091	---	---	6,200	62,291				
DALTON	237	22,564	18,762	13,833	200	7,851	5,714	5,616	74,540	3,802	---	---	78,342	---	---	1,483	79,825				
DANUBE	559	43,223	58,524	42,092	825	3,266	---	27,252	175,182	381,131	48,000	22,783	627,096	---	---	29,681	656,777				
DANVERS	104	28,867	9,330	19,882	---	---	---	968	59,047	---	---	---	59,047	---	---	---	59,047				
DARFUR	152	8,049	14,483	17,363	---	4,849	---	4,072	48,816	32,226	---	---	81,042	---	3,000	---	84,042				
DARWIN	243	11,330	1,144	5,045	13,470	10,532	---	---	41,521	7,073	---	---	48,594	---	---	---	48,594				
DASSEL	1,134	121,941	173,396	104,449	1,859	81,234	31,000	24,336	538,215	1,223,681	40,635	41,850	1,844,381	---	---	74,940	1,919,321				
DAWSON	1,620	214,573	243,687	252,815	181	148,651	58,286	271,034	1,189,227	225,952	65,000	48,466	1,528,645	---	---	58,243	1,586,888				
DE GRAFF	140	14,254	5,762	8,590	---	2,382	---	3,771	34,759	---	---	---	34,759	---	---	---	34,759				
DEER CREEK	305	24,822	36,097	24,699	---	52,587	---	---	138,205	---	---	---	138,205	---	---	---	138,205				
DEER RIVER	838	137,123	264,967	79,431	---	28,278	---	3,690	513,489	78,151	45,858	22,520	660,018	---	23,564	93,325	776,907				
DEERWOOD	525	57,855	104,560	96,472	1,975	42,896	17,051	42,767	363,576	8,619	11,000	10,614	393,809	---	---	48,755	442,564				
DELAVAN	234	37,038	42,810	36,638	3,545	6,340	---	---	126,371	26,468	20,000	17,617	190,456	---	2,238	35,939	228,633				
DELHI	68	11,222	876	10,754	2,309	2,883	---	15	28,059	1,225	---	---	29,284	---	---	---	29,284				
DELLWOOD	918	88,718	139,517	80,121	5,636	---	---	11,674	325,666	31,872	---	---	357,538	---	---	---	357,538				
DENHAM	40	2,854	1,091	2,338	---	---	---	---	6,283	---	---	---	6,283	---	---	---	6,283				
DENNISON	149	14,231	10,618	11,484	---	2,599	---	2,296	41,228	5,421	5,000	11,350	62,999	---	21,138	6,426	90,563				
DENT	197	20,667	36,623	8,465	---	12,542	---	---	78,297	18,885	1,314	997	99,493	---	---	---	99,493				
DEXTER	304	24,800	11,279	21,996	---	988	2,658	1,921	63,642	84,379	35,000	5,039	188,060	---	50,000	19,022	257,082				
DODGE CENTER	2,117	162,452	216,142	134,205	5,991	181,311	91,006	66,851	857,958	710,255	150,000	133,433	1,851,646	---	40,000	214,822	2,106,468				
DONALDSON	44	3,871	---	9,668	4,405	462	---	84	18,490	---	---	---	18,490	---	---	---	18,490				
DONNELLY	229	34,368	15,612	9,543	19,085	3,794	---	---	82,402	4,633	20,000	9,485	116,520	---	3,203	10,548	130,271				
DORAN	72	3,634	882	8,966	3,812	497	---	1,443	19,234	---	---	---	19,234	---	---	---	19,234				
DOVER	438	30,604	31,771	23,532	---	3,834	---	15,320	105,061	52,535	---	---	157,596	---	4,560	6,704	168,860				
DOVRAY	56	8,120	5,296	4,573	---	835	---	---	18,824	7,052	318	726	26,920	---	---	700	27,620				
DUMONT	122	8,867	3,729	20,571	---	243	---	---	33,410	---	---	---	33,410	---	---	---	33,410				
DUNDAS	480	28,879	86,357	15,870	17,395	13,028	---	5,779	167,308	125,355	899,452	125,467	1,317,582	---	---	---	1,317,582				
DUNDEE	102	9,608	8,121	4,382	5,440	2,800	---	5,177	35,528	10,243	---	---	45,771	---	---	---	45,771				
DUNNELL	213	37,333	28,201	45,897	2,068	1,783	60,844	1,273	177,399	1,220	---	---	178,619	---	---	---	178,619				
EAGLE BEND	525	60,867	57,687	68,011	---	8,148	---	342	195,055	47,847	40,000	10,308	293,210	---	---	24,600	317,810				
EAGLE LAKE	1,775	106,075	151,304	92,888	40,473	26,770	3,132	---	420,642	215,942	60,000	30,716	727,300	---	---	---	727,300				
EAST GULL LAKE	858	74,756	24,798	50,587	---	3,848	---	4,372	158,361	32,693	40,000	15,705	246,759	---	---	---	246,759				

**Table 6**  
**Classification of City Expenditures**  
**Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
																Enterprise Funds	Governmental Funds					
EASTON	220	36,984	37,183	24,533	—	8,658	320	—	107,678	18,857	25,000	6,191	157,726	—	—	30,576	188,302					
ECHO	298	46,709	47,973	37,427	—	1,421	—	18,153	151,683	33,511	—	—	185,194	—	—	20,000	205,194					
EDEN VALLEY	727	90,259	127,394	85,443	17,575	20,982	51,217	12,807	405,677	771,509	27,960	30,953	1,236,099	—	—	95,000	1,331,099					
EDGERTON	1,116	50,165	121,202	96,468	—	54,341	8,186	1,050	331,412	26,260	89,678	16,274	463,624	—	—	19,372	482,996					
EFFIE	110	10,795	412	2,770	2,182	8,935	—	2,371	27,465	—	—	—	27,465	—	—	—	27,465					
EITZEN	240	17,200	13,818	7,434	408	3,057	15,200	17,817	74,934	6,038	20,000	10,559	111,531	—	—	3,748	115,279					
ELBA	229	7,135	741	9,823	—	2,521	—	1,284	21,504	8,212	—	—	29,716	—	—	—	29,716					
ELBOW LAKE	1,181	231,408	57,268	152,671	96,001	15,871	70,370	44,747	668,336	220,818	640,000	70,192	1,599,346	—	32,000	687,113	2,318,459					
ELGIN	776	91,219	78,352	62,469	268	11,358	7,014	5,773	256,453	21,971	15,000	8,809	302,233	—	—	20,000	322,233					
ELIZABETH	164	18,053	29,364	11,470	—	2,907	—	3,620	65,414	58,862	17,371	9,020	150,667	—	174	500	151,341					
ELKO	280	72,589	16,294	27,665	6,066	2,826	—	8,719	134,159	86,707	7,138	23,616	251,620	—	—	—	251,620					
ELKTON	137	12,557	1,786	6,104	519	3,202	11,323	6,390	41,881	22,452	25,000	3,928	93,261	—	10,600	—	103,861					
ELLENDALE	559	43,955	72,124	44,419	19,902	5,064	859	17,100	203,423	34,230	—	—	237,653	—	6,000	6,666	250,319					
ELLSWORTH	576	59,981	6,869	56,376	—	3,014	—	6,930	133,170	11,476	—	6,030	150,676	—	15,000	932	166,608					
ELMDALE	128	4,072	1,022	7,719	4,473	—	—	2,452	19,738	—	—	—	19,738	—	—	—	19,738					
ELMORE	694	83,750	72,927	82,754	1,979	11,186	—	1,409	254,005	58,837	24,604	10,137	347,583	—	—	—	347,583					
ELROSA	208	13,789	25,218	2,001	15,857	3,615	—	—	60,480	26,399	—	—	86,879	—	—	—	86,879					
ELYSIAN	462	124,133	40,437	61,758	11,984	8,350	3,890	13,776	264,328	268,069	42,515	39,459	614,371	—	—	29,974	644,345					
EMILY	719	107,218	36,166	116,318	2,314	7,787	1,000	73,463	344,266	37,328	15,744	1,217	398,555	—	—	4,030	402,585					
EMMONS	432	59,202	—	34,508	14,031	6,672	—	1,855	116,268	—	—	—	116,268	—	4,000	—	120,268					
ERHARD	175	15,407	1,328	4,913	90	3,107	—	2,123	26,968	6,614	—	—	33,582	—	—	—	33,582					
ERSKINE	425	35,397	50,975	71,462	—	15,572	19,017	16,556	208,979	199,248	8,895	3,900	421,022	—	—	—	421,022					
EVAN	83	4,995	316	5,433	—	1,480	—	—	12,224	1,000	—	—	13,224	—	—	—	13,224					
EVANSVILLE	569	33,931	28,973	34,475	845	1,365	11,286	20,084	130,959	64,775	—	—	195,734	—	—	1,500	197,234					
EXCELSIOR	2,361	276,282	747,300	246,823	4,837	83,803	—	77,517	1,436,562	304,175	67,607	34,017	1,842,361	—	2,850	268,401	2,113,612					
EYOTA	1,560	75,918	58,096	121,533	528	25,215	4,340	—	285,630	16,865	45,000	16,703	364,198	—	—	—	364,198					
FAIRFAX	1,334	134,406	143,988	99,894	61,670	99,657	7,336	—	546,951	119,166	80,000	76,307	822,424	—	—	121,073	943,497					
FARWELL	72	5,330	406	3,835	389	800	—	—	10,760	5,250	—	—	16,010	—	—	—	16,010					
FEDERAL DAM	113	5,068	6,789	3,573	—	200	10,000	3,452	29,082	—	—	—	29,082	—	—	—	29,082					
FELTON	205	10,386	534	13,977	1,748	6,196	—	3,931	36,772	15,537	6,930	1,508	60,747	—	23,695	3,303	87,745					
FERTILE	854	94,837	68,514	65,258	—	3,287	—	140,639	372,535	76,140	47,900	32,397	528,972	—	—	55,927	584,899					
FIFTY LAKES	389	38,059	27,142	73,109	36	—	—	—	138,346	72,908	10,000	5,045	226,299	—	—	—	226,299					
FINLAYSON	257	31,426	6,375	23,597	—	2,029	—	2,959	66,386	221,638	9,000	13,713	310,737	—	—	362,501	673,238					
FISHER	407	33,631	26,442	13,838	—	6,422	—	9,944	90,277	261,087	62,000	11,682	425,046	—	—	—	425,046					
FLENSBURG	213	11,145	257	14,575	70	184	—	8,725	34,956	74,939	—	—	109,895	—	—	5,000	114,895					
FLOODWOOD	560	137,861	192,515	23,205	—	—	182,039	58,463	594,083	258,869	20,000	22,188	895,140	—	9,460	36,862	941,462					
FLORENCE	49	8,411	199	6,467	2,848	6,537	—	881	25,343	—	—	—	25,343	—	—	—	25,343					
FOLEY	2,034	241,127	244,883	97,108	—	57,287	823	6,715	647,943	409,548	123,792	136,598	1,317,881	46,680	—	—	1,364,561					
FORADA	174	17,058	21,796	2,824	—	944	—	721	43,343	117,814	—	—	161,157	—	—	6,402	167,559					
FORESTON	377	32,639	35,900	20,097	—	6,062	—	—	94,698	41,214	10,000	7,775	153,687	—	—	—	153,687					
FORT RIPLEY	90	1,841	672	3,607	—	938	—	1,374	8,432	28,550	—	—	36,982	—	—	805	37,787					
FOSSTON	1,538	85,365	186,112	129,013	63,450	242,366	194,523	132,331	1,033,160	765,341	744,000	148,407	2,690,908	—	—	78,047	2,768,955					
FOUNTAIN	324	32,812	20,041	31,407	612	3,986	—	—	88,858	117,199	45,127	12,351	263,535	—	8,600	14,458	286,593					
FOXHOME	155	7,789	3,950	12,648	140	497	—	4,768	29,792	20,000	—	—	49,792	—	—	—	49,792					
FRANKLIN	507	86,807	40,045	61,731	10,564	19,655	—	1,366	220,168	35,468	75,000	29,105	359,741	—	30,235	44,295	434,271					
FRAZEE	1,204	103,227	130,127	46,655	20,970	27,634	310,581	8,831	648,025	60,745	67,500	6,075	782,345	—	—	—	782,345					
FREEBORN	296	21,861	10,398	9,349	—	2,133	—	11,485	55,226	120,893	161,000	11,741	348,860	—	—	137,091	485,951					
FREEPORT	563	72,845	69,716	59,754	175	5,008	—	—	207,498	2,049	15,000	6,721	231,268	—	9,168	8,876	249,312					
FROST	240	32,543	56,504	38,134	—	25,287	—	—	152,468	54,021	—	—	206,489	—	—	—	206,489					
FULDA	1,263	103,648	208,431	158,360	—	53,240	120,356	10	644,045	248,065	243	96	892,449	—	3,300	17,446	913,195					
FUNKLEY	19	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—					
GARFIELD	274	27,924	20,294	6,385	674	1,709	—	—	56,986	18,330	2,000	1,540	78,856	—	—	—	78,856					
GARRISON	138	23,037	50,853	38,942	1,685	8,628	—	7,474	130,619	10,139	—	—	140,758	—	—	2,850	143,608					
GARVIN	136	14,065	24,370	16,638	—	4,644	6,138	6,259	72,114	4,578	—	—	76,692	—	—	4,645	81,337					
GARY	193	46,763	14,782	12,654	—	8,662	—	—	82,861	11,287	—	—	94,148	—	—	—	94,148					
GAYLORD	2,018	209,962	215,533	120,381	—	116,590	82,595	17,863	762,924	2,078,214	1,437,400	539,050	4,817,588	—	31,449	264,086	5,113,123					
GEM LAKE	452	33,782	59,184	13,320	2,220	—	—	1,502	110,008	—	—	—	110,008	—	—	—	110,008					
GENEVA	447	49,621	4,064	25,926	—	38,164	—	12,492	130,267	51,732	—	—	181,999	—	21,148	6,036	209,183					

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
																Enterprise Funds	Governmental Funds					
GENOLA	83	6,861	—	4,243	1,708	1,200	—	4,342	18,354	—	—	—	—	18,354	—	—	—	18,354				
GEORGETOWN	108	7,877	5,051	5,735	1,451	150	—	1,626	21,890	2,764	1,800	—	—	26,454	—	—	—	26,454				
GHEENT	317	20,065	20,606	30,250	—	—	—	—	70,921	178,945	—	—	—	249,866	—	1,156	—	251,022				
GIBBON	708	46,227	93,688	135,224	10,070	20,698	16,419	46,081	368,407	333,255	45,000	34,344	781,006	—	—	—	—	781,006				
GILBERT	1,910	258,342	375,412	400,224	110,835	168,556	15,070	125,714	1,454,153	320,214	93,468	45,552	1,913,387	—	—	—	30,000	1,943,387				
GILMAN	205	15,775	2,129	5,714	2,241	22,680	—	—	48,539	7,085	5,000	327	60,951	—	—	—	—	60,951				
GLENVILLE	785	36,689	48,346	59,715	—	49,491	—	510	194,751	22,281	42,003	8,851	267,886	—	12,025	59,421	339,332					
GLYNDON	919	148,220	122,219	87,828	67,849	19,796	4,882	43,424	494,218	257,209	76,052	24,290	851,769	—	—	30,000	881,769					
GONVICK	293	56,149	44,131	36,652	—	6,465	30,548	69	174,014	3,810	30,000	4,850	212,674	—	4,477	12,924	230,075					
GOOD THUNDER	586	52,579	84,890	30,587	13,592	13,579	—	—	195,227	265,805	94,035	32,107	587,174	—	—	—	—	587,174				
GOODHUE	679	26,612	98,572	63,702	20,925	72,522	547	33,268	316,148	102,952	32,036	9,540	460,676	—	—	54,309	514,985					
GOODRIDGE	112	13,663	12,590	8,770	15,790	—	57,663	8,010	116,486	—	8,975	—	125,461	—	—	—	—	125,461				
GRACEVILLE	659	34,869	75,841	138,666	—	17,682	5,000	30,302	302,360	116,455	47,000	33,500	499,315	—	15,000	35,122	549,437					
GRANADA	374	29,270	18,187	37,758	2,662	1,352	—	—	89,229	3,101	—	—	92,330	—	—	5,000	97,330					
GRAND MARAIS	1,231	396,186	289,580	115,381	—	152,133	47,136	—	1,000,416	250,927	150,000	87,200	1,488,543	—	—	70,756	1,559,299					
GRAND MEADOW	983	72,082	114,242	88,243	791	31,636	8,045	13,909	328,948	41,878	—	—	370,826	—	—	15,970	386,796					
GRASSTON	116	16,616	3,496	10,864	840	75	—	600	32,491	12,376	—	—	44,867	—	—	3,000	47,867					
GREEN ISLE	303	62,730	69,603	30,440	16,444	4,732	—	—	183,949	51,875	176,500	16,021	428,345	—	—	—	—	428,345				
GREENBUSH	827	64,115	68,935	64,084	—	60,372	107,713	36,198	401,417	549,344	5,000	8,201	963,962	—	—	—	—	963,962				
GREENFIELD	1,643	246,419	68,404	128,061	15,639	19,738	—	8,012	486,273	42,579	55,800	21,036	605,688	—	—	—	—	605,688				
GREENWALD	208	7,800	3,341	13,382	—	—	—	—	24,523	8,667	—	—	33,190	—	—	—	—	33,190				
GREENWOOD	689	102,233	128,000	62,907	10,693	3,125	—	13,019	319,977	9,442	—	—	329,419	24,569	—	—	—	353,988				
GREY EAGLE	358	38,594	26,741	44,754	680	20,033	30,680	5,470	166,952	9,166	20,000	17,513	213,631	—	—	460	214,091					
GROVE CITY	586	45,423	104,672	49,863	32,677	24,955	—	61,179	318,769	111,883	—	—	430,652	—	—	—	—	430,652				
GRYGLA	238	38,088	25,228	34,550	15,556	10,694	73,826	11,223	209,165	243,999	12,208	12,011	477,383	—	5,615	12,420	495,418					
GULLY	125	11,617	642	4,917	5,552	6,634	—	4,760	34,122	100	—	—	34,222	—	—	7,849	42,071					
HACKENSACK	254	28,052	44,124	43,873	—	22,803	—	1,886	140,738	57,997	—	—	198,735	—	—	—	—	198,735				
HADLEY	94	5,200	540	5,499	—	2,174	—	4,013	17,426	5,256	—	—	22,682	—	—	—	—	22,682				
HALLOCK	1,264	80,171	170,901	205,163	—	61,548	16,688	18,410	552,881	91,807	99,636	163,251	907,575	—	28,500	9,636	945,711					
HALMA	77	1,084	236	8,356	3,035	1,354	—	2,080	16,145	—	—	—	16,145	—	—	—	—	16,145				
HALSTAD	593	14,440	52,067	85,385	492	2,021	—	34,190	188,595	—	108,421	96,125	393,141	—	11,000	49,700	453,841					
HAMBURG	519	68,432	88,936	29,137	—	16,684	—	—	203,189	34,439	94,050	45,751	377,429	—	6,253	2,500	386,182					
HAMMOND	204	10,458	1,419	9,631	—	2,496	—	—	24,004	3,659	—	—	27,663	—	—	—	—	27,663				
HAMPTON	418	33,228	1,526	10,683	916	1,643	—	—	47,996	4,249	15,000	3,388	70,633	—	—	15,000	85,633					
HANCOCK	715	71,053	72,993	65,499	49,847	22,933	1,066	—	283,391	28,244	35,272	22,997	369,904	—	—	12,031	381,935					
HANLEY FALLS	241	29,405	31,209	34,309	—	5,867	—	16,584	117,374	14,677	35,000	21,729	188,780	—	2,000	—	190,780					
HANOVER	1,215	121,270	130,893	118,610	6,963	27,063	—	40	404,839	13,022	52,000	20,445	490,306	—	—	21,370	511,676					
HANSKA	441	75,916	11,913	61,495	17,897	33,594	—	—	200,815	10,646	—	—	211,461	—	—	—	—	211,461				
HARDING	79	2,892	—	2,012	4,235	2,818	—	2,978	14,935	—	—	—	14,935	—	—	—	—	14,935				
HARDWICK	226	17,343	8,066	11,841	4,955	1,505	—	680	44,390	798	—	—	45,188	—	—	—	—	45,188				
HARMONY	1,094	98,443	108,676	98,654	—	66,088	49,688	35,852	457,401	218,952	150,000	60,498	886,851	—	17,642	287,630	1,313,925					
HARRIS	983	85,577	28,305	25,343	1,138	12,933	—	23,401	176,697	80,818	—	—	257,515	—	—	—	—	257,515				
HARTLAND	301	58,672	6,162	14,849	—	7,142	—	1,324	88,149	23,050	—	—	111,199	—	3,372	15,000	129,571					
HATFIELD	60	4,044	1,932	2,625	174	435	—	—	9,210	—	—	—	9,210	—	—	—	—	9,210				
HAWLEY	1,735	207,031	227,106	114,797	—	90,282	59,244	180,986	879,446	529,890	562,000	150,183	2,121,519	—	—	—	—	2,121,519				
HAYFIELD	1,303	79,261	133,823	227,772	641	67,891	34,416	18,121	561,925	582,901	822,599	93,008	2,060,433	—	—	5,000	2,065,433					
HAYWARD	236	73,997	18,060	14,005	—	3,933	—	—	109,995	65,006	85,906	17,732	278,639	—	—	—	—	278,639				
HAZEL RUN	78	3,495	3,500	4,936	—	560	—	1,384	13,875	1,335	—	—	15,210	—	—	—	—	15,210				
HECTOR	1,141	76,255	167,535	111,831	1,207	115,833	2,770	18,662	494,093	109,485	165,220	111,343	880,141	—	54,045	222,040	1,156,226					
HEIDELBERG	77	3,756	810	852	980	—	—	—	6,398	—	—	—	6,398	—	—	—	—	6,398				
HENDERSON	777	89,001	130,114	61,192	45,762	19,917	64,249	221	410,456	352,935	114,333	79,494	957,218	400,206	—	36,000	1,393,424					
HENDRICKS	683	86,576	58,104	82,055	38,773	17,701	8,105	5,922	297,236	10,449	—	—	307,685	—	—	3,000	310,685					
HENDRUM	300	41,934	19,448	14,135	—	7,194	14,772	8,381	105,864	33,733	13,666	8,856	162,119	—	—	39,007	201,126					
HENNING	768	73,858	99,337	72,912	654	7,482	17,871	17,650	343,764	195,443	31,269	15,607	586,083	—	9,654	—	595,737					
HENRIETTE	84	4,522	300	2,093	—	859	—	518	8,292	—	—	—	8,292	—	—	—	—	8,292				
HERMAN	473	56,088	36,053	99,678	33,349	4,872	43,103	6,532	279,675	—	35,000	22,300	336,975	14,206	34,900	38,500	424,581					
HERON LAKE	764	101,791	131,960	97,282	—	43,404	99	—	374,536	52,408	—	19,918	446,862	—	—	31,801	478,663					
HEWITT	262	26,082	17,270	11,699	—	16,127	—	—	71,178	—	30,800	2,205	104,183	—	—	—	—	104,183				

**Table 6**  
**Classification of City Expenditures**  
**Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
																Enterprise Funds	Governmental Funds					
FAILED TO REPORT IN TIME FOR THIS PUBLICATION																						
HILL CITY	518									7,102				7,102				7,102				
HILLMAN	47	3,767	144	1,697	597	897																
HILLS	613	44,686	38,116	30,126		33,198	839	2,432	149,397	29,679	2,994	1,145	183,215			714	6,150	190,079				
HILLTOP	773	144,367	173,314	81,151	8,735			293	407,860	36,045	50,000	7,413	501,318					501,318				
HINCKLEY	1,141	241,246	115,004	181,259		36,484	115,330		689,323	65,545	206,000	169,743	1,130,611					1,130,611				
HITTERDAL	232	29,938	15,606	27		5,835			51,406	2,054			53,460					53,460				
HOFFMAN	637	38,515	78,142	57,145	66,094	22,508	26,400		288,804				288,804				80,943	369,747				
HOKAH	705	63,882	66,032	62,145		31,249		394	223,702	65,155	27,000	35,214	351,071			32,500	10,000	393,571				
HOLDINGFORD	618	106,715	71,847	63,162		2,620			244,344	4,244	110,000	190,392	548,980					548,980				
HOLLAND	208	30,861	8,124	9,138		849		2,777	51,749				51,749			7,000	5,027	63,776				
HOLLANDALE	280	20,962	9,929	19,543	725	3,172		8,317	62,648	15,555	23,284	1,727	103,214				3,763	106,977				
HOLLOWAY	119	25,086	1,100	5,680				1,036	32,902	24,624			57,526					57,526				
HOLT	104	5,260	1,248	1,804	3,865	789			12,966				12,966					12,966				
HOUSTON	1,018	88,740	147,830	82,544	260	15,465	25,572	31,188	391,599	468,131	68,661	88,880	1,017,271				23,295	1,040,566				
HOWARD LAKE	1,628	136,335	204,414	129,670	83,470	41,936	178,406	98,738	872,969	364,690	1,701,807	269,402	3,208,868				18,411	3,227,279				
HOYT LAKES	2,317	616,424	428,875	476,744	169,472	426,158		3,810	2,121,483	586,184	55,000	37,861	2,800,528			14,013	201,262	3,015,803				
HUMBOLDT	66	1,529	835	7,587	367	2,016		143	12,477				12,477					12,477				
IHLEN	95	17,091	3,300	3,773	5,931	1,476		4,013	35,584				35,584					35,584				
IONA	166	18,268	1,500	13,579		4,291		10,141	47,779	26,264			74,043			2,000		76,043				
IRON JUNCTION	133	3,610	1,500	1,366		1,113		1,113	7,589				7,589					7,589				
IRONTON	561	57,344	67,393	93,639		6,152	2,739	10,536	237,803	22,238	10,000	6,295	276,336				54,594	330,930				
ISANTI	1,966	194,138	264,610	132,420		36,589			627,757	54,839	101,284	76,804	860,684					860,684				
ISLE	612	50,412	132,309	38,316		3,560	20,000	47,007	291,604	76,301	91,172	106,917	565,994				13,480	579,474				
IVANHOE	746	84,761	82,303	92,264		39,984	27,048	8,930	335,290	341,491			676,781			17,838	20,248	714,867				
JANESVILLE	2,018	172,047	195,561	79,412		18,607	8,351	21,884	495,862	241,157	117,000	129,991	984,010				127,880	1,111,890				
JASPER	583	86,906	47,659	21,629	1,000	28,026	185,599	21,822	392,641	605,522		11,982	1,010,145					1,010,145				
JEFFERS	445	42,754	19,959	52,534	14,058	5,600			134,905	55,560	21,000	8,945	220,410				29,945	250,355				
JENKINS	275	22,971	4,316	16,636		687	5,711	5,430	55,751	150			55,901					55,901				
JOHNSON	42	3,256	448	3,963	409			308	8,384				8,384			200	1,000	9,584				
KANDIYOHI	520	51,257	36,174	25,560		1,595			114,586	21,335	41,602	16,713	194,236			15,000	10,000	219,236				
KARLSTAD	864	71,383	34,197	73,408	1,569	13,839	48,735	40,455	283,586	526,816	90,276	161,372	1,062,050			63,717	177,639	1,303,406				
KASOTA	676	49,638	49,564	30,635		15,400			145,237	38,882			184,119					184,119				
KEEWATIN	1,097	116,744	193,787	366,026	394	59,820	645,117	75,262	1,457,150	295,567			1,752,717			55,439	172,259	1,980,415				
KELLIHER	366	28,105	37,561	24,950		2,397	15,393	14,610	123,016	73,128	13,000	3,550	212,694			6,000		218,694				
KELLOGG	430	67,336	60,855	23,979		7,369		24,066	183,605	576,499	815,000	11,726	1,586,830					1,586,830				
KENNEDY	321	40,690	17,720	43,944		2,272	4,345	11,747	120,718	19,513	40,000	20,515	200,746					200,746				
KENNETH	77	4,950	3,537	5,233		987		5,464	20,171	1,426			21,597					21,597				
KENSINGTON	293	14,319	24,428	23,566		18,628		431	81,372	2,500			83,872			15,510		99,382				
KENT	127	10,611	2,629	8,098					21,338				21,338					21,338				
KENYON	1,579	187,436	231,586	215,096	15,840	91,350		3,444	744,752	424,670	805,000	90,159	2,064,581			50,000	362,961	2,477,542				
KERKHOVEN	746	115,942	86,157	35,925	16	39,272	2,233		279,545	111,348	42,000	17,080	449,973					449,973				
KERRICK	63	6,898	4,023	7,081		240		132	18,374	578			18,952					18,952				
KETTLE RIVER	194	36,390	19,039	13,727	1,137	2,207		21,546	94,046	121,933	8,000	205	224,184				10,240	234,424				
KIESTER	594	46,979	51,849	70,339	5,202	15,150	10,354	2,994	202,867	6,835	20,000	54,576	284,278				60,000	344,278				
KILKENNY	168	11,861	19,786	4,957		2,763		8,077	47,444	1,981			49,425					49,425				
KIMBALL	683	70,328	146,754	71,717	27,794	20,346			336,939	415,657	14,548	10,192	777,336			7,777	28,534	813,647				
KINBRAE	17	2,369		2,762	469				5,600				5,600					5,600				
KINGSTON	128	4,463	988	2,457		1,710		864	10,482				10,482					10,482				
KINNEY	244	41,702	129,739	117,806		13,992		1,540	304,779				304,779					304,779				
LA PRAIRIE	484	55,228	19,087	60,016	2,897	9,265	3,619		150,112	123,936	145,682	59,869	479,599				418,955	898,554				
LA SALLE	94	5,161	1,941	4,657					11,759	7,000			25,626			8,321		35,578				
LAFAYETTE	483	68,536	44,001	53,874		5,566	53,521		225,498	47,648	26,902	23,671	323,719			27,696	8,179	359,594				
LAKE BENTON	680	42,650	51,680	80,116	897	21,265	11,000	52,726	260,334	78,641	50,000	11,000	399,975				5,349	405,324				
LAKE BRONSON	263	42,514	696	23,066		3,421		18,735	88,432	24,240	9,000	2,950	124,622			3,491		128,113				
LAKE CRYSTAL	2,157	179,112	241,348	209,868	86,381	50,514	32,894	15,199	815,316	588,369	79,942	112,460	1,596,087				85,735	1,681,822				
LAKE HENRY	89	7,815	21,233	4,677				5,046	38,771	14,359			53,130					53,130				
LAKE LILLIAN	227	25,474	23,705	18,112		15,120			82,411				82,411					82,411				
LAKE PARK	656	51,689	76,066	22,213	2,595	24,072	7,974	9,111	193,720	133,641			327,361					327,361				

**Table 6**  
**Classification of City Expenditures**  
**Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Governmental Funds					
LAKE SHORE	823	162,185	132,811	83,663	—	2,575	—	16,508	397,742	25,670	—	—	—	423,412	—	—	—	423,412				
LAKE ST. CRX BEAC	1,135	90,034	52,154	19,437	10,743	18,158	—	17,195	207,721	48,187	80,000	85,641	—	421,549	—	—	14,224	435,773				
LAKE WILSON	319	20,676	21,957	47,365	18,443	3,008	—	3,572	115,021	21,310	—	—	—	136,331	—	—	—	148,325				
LAKEFIELD	1,685	142,797	185,289	161,112	1,502	41,763	43,479	41,619	617,561	124,755	65,000	43,109	—	850,425	—	132,012	34,264	1,016,701				
LAKELAND	2,014	106,449	90,688	50,962	11,300	18,837	—	99,002	377,238	62,436	75,000	157,348	—	672,022	—	—	—	672,022				
LAKELAND SHORES	358	17,297	14,004	16,367	—	7	—	647	48,322	—	15,000	26,194	—	89,516	—	—	—	89,516				
LAMBERTON	972	56,048	91,277	142,216	1,019	50,685	7,300	4,970	353,515	46,704	40,000	17,618	—	457,837	—	12,000	11,500	481,337				
LANCASTER	332	13,823	3,000	85,900	1,774	2,406	9,000	16,053	131,956	—	22,000	14,113	—	168,069	—	—	—	168,069				
LANDFALL	628	65,895	124,369	23,473	3,314	36,107	—	9,398	262,556	558,285	304,102	6,402	—	1,131,345	—	20,000	—	1,151,345				
LANESBORO	851	186,375	114,298	77,934	—	98,846	39,117	—	516,570	160,198	25,000	34,842	—	736,610	—	—	—	736,610				
LAPORTE	110	10,627	767	3,208	570	751	—	30	15,953	—	—	—	—	15,953	—	—	—	15,953				
LASTRUP	115	5,007	1,682	7,387	5,425	4,062	—	—	23,563	—	—	—	—	23,563	—	—	—	23,563				
LE CENTER	2,105	138,088	183,678	188,803	—	74,788	42,874	24,278	652,509	2,647,735	88,350	65,465	—	3,454,059	—	133,404	94,600	3,682,063				
LENGBY	107	16,258	788	6,367	4,995	7,372	—	—	35,780	328	—	—	—	36,108	—	—	—	36,108				
LEONARD	33	2,988	128	2,012	—	228	—	890	6,246	—	—	—	—	6,246	—	—	—	6,246				
LEONIDAS	65	17,482	2,400	19,072	6,713	10,387	—	—	56,054	14,878	—	—	—	70,932	—	—	—	70,932				
LEROY	932	73,969	47,974	86,890	—	45,214	1,080	14,217	269,344	309,774	15,000	23,039	—	617,157	—	—	9,486	626,643				
LESTER PRAIRIE	1,215	116,715	143,545	78,415	62,949	52,926	33,725	2,164	490,439	400,840	95,000	50,770	—	1,037,049	—	13,052	27,681	1,077,782				
LEWISTON	1,405	76,168	160,564	66,372	—	59,875	27,356	1,745	392,080	233,660	51,000	37,537	—	714,277	—	38,770	15,000	768,047				
LEWISVILLE	292	35,166	5,495	1,132	—	—	—	3,485	45,278	5,947	38,200	6,134	—	95,559	—	—	20,747	116,306				
LExINGTON	2,237	171,527	371,141	96,550	18,033	41,993	—	—	699,244	386,278	121,000	54,509	—	1,261,031	—	—	6,342	1,267,373				
LILYDALE	600	55,580	143,768	2,805	1,432	—	—	3,740	207,325	144,274	—	—	—	351,599	—	—	60,416	412,015				
LINDSTROM	2,721	152,141	283,329	112,876	—	170,150	—	34,137	752,633	362,337	375,000	179,264	—	1,669,234	—	1,245	166,429	1,836,908				
LISMORE	249	24,958	17,957	29,390	—	533	18,024	9,158	100,020	220,062	11,170	4,925	—	336,177	—	—	6,409	342,586				
LITTLEFORK	878	100,069	50,631	97,766	—	34,673	—	1,027	284,166	46,535	55,105	29,204	—	415,010	—	—	75,315	490,325				
LONG BEACH	224	10,040	3,075	14,082	—	—	—	—	27,197	—	—	—	—	27,197	—	—	—	27,197				
LONG LAKE	1,929	293,735	421,139	124,491	16,090	57,996	48,670	10,922	973,043	190,373	180,000	108,173	—	1,451,589	—	—	207,511	1,659,100				
LONGVILLE	234	39,200	102,427	27,321	—	16,913	—	35,848	221,709	101,973	—	—	—	323,682	—	—	13	323,695				
LONSDALE	1,340	94,915	184,834	104,611	32,806	26,471	—	28,305	471,942	326,646	—	—	—	798,588	—	—	396,904	1,195,492				
LORETTO	520	42,588	55,941	31,520	114	19,320	2,083	7,470	159,036	96,224	5,000	2,069	—	262,329	—	—	5,866	268,195				
LOUISBURG	34	8,351	579	3,962	2,103	1,648	—	1,486	18,129	—	—	—	—	18,129	—	—	—	18,129				
LOWRY	231	16,055	35,853	19,451	—	12,393	—	4,713	88,465	61,463	4,000	5,786	—	159,714	—	2,500	24,400	186,614				
LUCAN	230	24,913	18,423	23,504	—	19,862	—	—	86,702	22,721	15,000	3,600	—	128,023	—	—	3,650	131,673				
LYLE	505	30,932	14,454	48,545	—	4,380	3,202	13,612	115,125	137,222	40,977	31,569	—	324,893	—	—	84,224	409,117				
LYND	303	16,796	37,411	17,493	—	13,362	—	13,899	98,961	3,632	2,868	3,788	—	109,249	—	—	20,181	129,430				
MABEL	743	64,266	113,119	102,849	36,808	34,401	68,563	118,039	538,045	327,359	60,000	53,167	—	978,571	—	12,252	64,702	1,055,525				
MADELIA	2,233	155,392	383,600	140,470	63,721	84,644	66,902	86,352	981,081	206,584	17,175	9,933	—	1,214,773	—	70,000	—	1,284,773				
MADISON	1,930	219,877	265,013	185,736	4,628	121,671	54,905	21,844	873,674	368,430	110,330	21,494	—	1,373,928	—	44,669	54,422	1,473,019				
MADISON LAKE	727	71,977	94,319	73,180	33,366	5,681	3,370	2,222	284,115	209,714	889,184	93,244	—	1,476,257	—	—	4,545	1,480,802				
MAGNOLIA	159	15,445	10,817	52,936	6,158	—	—	2,883	88,239	5,318	—	—	—	93,557	—	—	—	93,557				
MAHNOMEN	1,216	140,103	170,406	76,329	—	25,129	4,752	88,477	505,196	816,043	99,920	161,462	—	1,582,621	—	20,624	1,603,245	1,603,245				
MANCHESTER	73	7,503	2,370	2,603	375	1,200	—	26	14,077	—	—	—	—	14,077	—	—	—	14,077				
MANHATTAN BEAC	58	22,373	2,605	1,588	—	—	—	—	32,858	—	—	—	—	32,858	—	—	—	32,858				
MANTORVILLE	980	90,662	81,492	74,678	—	17,912	—	2,964	267,708	136,685	—	1,403	—	405,796	—	—	—	405,796				
MAPLE LAKE	1,441	84,440	198,832	76,044	53,880	6,650	17,595	28,179	465,620	161,151	250,000	102,914	—	979,685	—	—	117,291	1,096,976				
MAPLE PLAIN	2,213	137,288	391,755	203,702	13,975	30,557	—	41,382	818,659	254,246	258,000	101,672	—	1,432,577	—	—	—	1,432,577				
MAPLETON	1,560	88,345	145,209	106,952	—	18,162	42,729	—	401,397	152,956	62,252	139,357	—	755,962	—	—	109,025	864,987				
MAPLEVIEW	204	36,672	37,839	7,782	1,034	9,610	—	18,209	111,146	12,037	—	—	—	123,183	—	—	—	123,183				
MARBLE	626	94,344	113,662	150,387	—	37,186	—	65,132	460,711	107,860	—	—	—	568,571	—	—	—	568,571				
MARIETTA	201	29,672	15,358	12,815	3,468	2,618	—	—	63,931	24,084	6,000	8,750	—	102,765	—	—	—	102,765				
MARINE ON ST CRX	613	134,233	36,730	44,322	52,160	27,664	—	24,799	319,908	81,845	—	—	—	401,753	—	—	195,170	596,923				
MAYER	525	92,886	51,452	27,980	22,605	34,514	—	17,730	247,167	13,113	—	—	—	260,280	—	—	16,995	277,275				
MAYNARD	427	67,269	23,581	81,132	—	13,335	46,126	12,262	243,705	35,445	28,188	18,748	—	326,086	—	—	1,200	327,286				
MAZEPPA	751	140,347	65,551	32,948	1,932	5,534	—	9,327	255,639	52,259	—	—	—	307,898	—	—	—	307,898				
MC GRATH	69	3,298	37,832	4,206	2,102	16,033	—	3,294	66,765	69,939	—	—	—	136,704	—	—	—	136,704				
MC GREGOR	377	42,875	131,664	46,753	—	3,682	2,449	43,755	271,178	220,334	15,000	27,075	—	533,587	—	—	—	533,587				
MC INTOSH	661	98,508	48,968	80,537	—	30,327	4,318	—	262,658	124,314	28,526	46,092	—	461,590	—	19,669	55,568	536,827				
MC KINLEY	120	46,226	5,832	38,903	4,696	4,576	—	—	100,233	141,954	—	—	—	242,187	—	1,351	142,984	386,522				

Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Transfers Governmental Funds					
MEADOWLANDS	122	11,175	5,427	8,821	32	—	—	5,720	31,175	—	—	—	31,175	—	—	7,200	38,375				
MEDFORD	767	74,781	70,279	61,054	—	43,694	—	—	249,808	875,732	60,000	92,181	1,277,721	—	—	—	1,277,721				
MEDICINE LAKE	373	47,443	26,190	30,437	57,880	6,453	—	—	168,403	30,427	—	—	198,830	—	—	—	198,830				
MEIRE GROVE	120	12,518	1,495	5,875	1,223	12,513	—	1,783	35,407	45,761	1,975	—	83,143	—	—	12,500	95,643				
MENAHGA	1,135	98,526	195,167	77,951	—	32,928	1,200	11,764	417,536	798,301	87,910	57,835	1,361,582	—	—	—	1,361,582				
MENDOTA	162	45,856	29,498	18,419	625	—	—	2,829	97,227	1,291	—	—	98,518	—	—	—	98,518				
MENTOR	180	29,730	26,609	11,828	—	12,461	—	13,118	93,746	27,845	500	239	122,330	—	—	—	122,330				
MIDDLE RIVER	282	42,166	18,195	14,894	15	10,597	—	—	85,867	—	10,000	600	96,467	—	10,000	—	106,467				
MIESVILLE	136	10,451	44,291	3,394	—	3,309	—	—	61,445	15,483	—	—	76,928	—	—	—	76,928				
MILACA	2,365	242,610	270,381	128,473	—	46,183	4,218	53,510	745,375	177,911	160,000	46,972	1,130,258	—	—	28,903	1,159,161				
MILAN	334	52,387	43,909	15,013	—	10,130	—	—	121,439	66,721	2,372	7,387	197,919	—	—	14,759	212,678				
MILLERVILLE	100	11,763	24,837	4,467	—	4,016	—	—	45,083	3,958	—	—	49,041	—	—	—	49,041				
MILLVILLE	166	8,754	2,397	8,536	—	5,298	—	—	24,985	2,000	—	—	26,985	—	—	—	26,985				
MILROY	295	48,249	19,622	31,976	—	1,378	—	—	101,225	86,082	30,000	21,388	238,695	—	—	—	238,695				
MILTONA	221	31,722	1,842	14,436	—	1,778	—	3,207	52,985	724,804	—	—	777,789	6,613	2,093	—	786,495				
MINNEISKA	134	9,255	1,515	24,238	835	654	—	271	36,768	—	—	43	36,811	—	—	—	36,811				
MINNEOTA	1,433	92,327	132,654	102,707	628	30,698	—	8,056	367,070	259,102	65,865	153,210	845,247	—	16,773	181,828	1,043,848				
MINNESOTA CITY	252	7,946	1,933	9,545	—	3,021	—	7,206	29,651	70,981	—	—	100,632	—	—	—	100,632				
MINNESOTA LAKE	675	68,789	179,093	79,337	—	7,810	7,274	—	342,303	151,912	—	—	494,215	—	—	—	494,215				
MINNETONKA BEAC	577	126,868	98,573	93,517	54,883	40,556	—	12,340	426,737	19,423	—	—	446,160	—	—	—	446,160				
MIZPAH	95	3,740	609	1,159	—	3,171	—	1,225	9,904	—	—	—	9,904	—	—	—	9,904				
MONTGOMERY	2,542	176,214	389,567	201,610	8,295	69,379	36,334	107,842	989,241	2,879,211	260,000	209,601	4,338,053	—	—	135,919	4,473,972				
MONTROSE	1,026	144,959	88,153	59,845	—	16,003	937	—	309,897	722,792	42,384	46,692	1,121,765	—	—	—	1,121,765				
MOOSE LAKE	1,687	198,650	216,397	71,227	3,426	97,083	—	43,142	629,925	427,831	10,000	31,083	1,098,839	—	53,968	10,832	1,163,639				
MORGAN	954	127,378	140,716	129,798	37,069	75,918	23,893	—	534,772	33,693	324,210	43,530	936,205	—	—	32,052	968,257				
MORRISTOWN	829	64,136	85,401	22,420	475	7,096	—	26,150	205,678	129,438	20,000	3,451	358,567	—	—	—	358,567				
MORTON	440	60,107	73,591	28,781	17,877	15,199	40,749	17,781	254,085	70,924	24,000	26,068	375,077	—	—	20,000	395,077				
MOTLEY	491	86,623	116,679	78,110	—	659	13,176	6,297	301,544	45,898	136,748	99,839	584,029	—	—	54,289	638,318				
MOUNTAIN LAKE	1,899	155,731	194,178	162,451	1,144	138,506	18,050	24,455	694,515	504,989	160,000	196,151	1,555,655	65,093	—	61,998	1,682,746				
MURDOCK	277	37,243	20,488	15,076	18,836	778	—	29,803	122,224	37,968	20,000	14,199	194,391	—	—	—	194,391				
MYRTLE	63	6,275	3,249	5,024	—	1,545	—	—	16,093	572	—	—	16,665	—	—	—	16,665				
NASHUA	57	4,411	520	2,214	—	200	—	—	7,345	—	—	—	7,345	—	—	—	7,345				
NASHWAUK	984	96,933	236,898	201,353	—	87,882	18,096	205,540	846,702	237,851	44,379	22,002	1,150,934	—	—	—	1,150,934				
NASSAU	73	12,006	5,385	3,828	6,636	1,557	4,742	1,463	35,617	—	—	—	35,617	—	—	—	35,617				
NELSON	178	12,743	1,776	11,032	4,902	14,515	—	—	44,968	—	—	—	44,968	—	—	5,609	50,577				
NERSTRAND	246	19,792	7,591	11,784	15,314	1,668	5,574	5,665	67,388	3,174	—	—	70,562	—	12,449	6,522	89,533				
NEVIS	401	50,025	79,187	40,209	—	16,106	—	2,945	188,472	39,770	5,000	1,595	234,837	—	—	4,324	239,161				
NEW AUBURN	365	24,923	21,632	31,836	5,400	2,372	363	2,269	88,795	65,534	—	—	154,329	—	700	79,722	234,751				
NEW GERMANY	374	61,611	10,734	9,586	19,434	18,032	—	—	119,397	61,613	14,860	7,770	203,640	—	—	—	203,640				
NEW LONDON	1,030	77,484	198,866	76,071	586	25,027	21,760	33,245	433,039	116,040	65,000	35,240	649,319	—	—	—	649,319				
NEW MARKET	226	56,975	80,019	16,617	6,940	5,892	—	6,839	173,282	646,745	32,199	28,087	880,313	—	—	—	880,313				
NEW MUNICH	326	36,353	10,069	10,665	1,377	551	—	—	59,015	10,797	17,000	3,855	90,667	—	—	—	90,667				
NEW RICHLAND	1,201	62,480	160,380	108,613	569	13,741	—	—	345,783	102,500	7,000	8,200	463,483	—	—	—	463,483				
NEW TRIER	97	9,173	627	4,916	—	1,211	—	1,537	17,464	2,869	—	—	20,333	—	—	—	20,333				
NEW YORK MILLS	995	100,798	140,901	90,309	—	82,082	216,508	20,179	650,777	131,002	95,257	107,545	984,581	—	—	56,684	1,041,265				
NEWFOLDEN	342	107,644	20,473	5,325	23,267	3,570	4,000	312	164,591	211,332	—	—	375,923	—	—	4,031	379,954				
NICOLLET	837	62,652	20,576	93,516	2,497	—	—	—	179,241	439,876	10,000	8,260	637,377	—	—	58,108	695,485				
NIELSVILLE	93	16,798	4,813	10,489	—	2,679	—	1,513	36,292	23,781	5,000	5,416	70,489	—	—	6,624	77,113				
NIMROD	79	4,462	413	1,590	4,645	1,433	—	—	12,543	—	—	—	12,543	—	—	—	12,543				
NISSWA	1,540	156,122	317,451	163,422	—	60,571	124,366	24,076	846,008	340,906	31,393	6,402	1,224,709	—	—	26,560	1,251,269				
NORTCROSS	75	16,026	—	8,519	—	—	50,750	—	75,295	10,779	—	—	86,074	—	—	—	86,074				
NORTH REDWOOD	—	9,085	141	6,324	31	817	—	1,291	17,689	—	14,000	464	32,153	—	—	—	32,153				
NORTHOME	296	63,483	35,531	29,092	—	1,055	—	5,271	134,432	2,810	1,000	983	139,225	—	—	—	139,225				
NORTHROP	274	16,244	17,261	11,220	2,417	1,356	—	3,748	52,246	1,870	—	—	54,116	—	—	—	54,116				
NORWOOD	2,967	126,498	105,605	97,239	—	31,337	—	—	360,679	290,666	85,000	40,947	777,292	—	17,000	311,805	1,106,097				
ODESSA	141	22,463	4,595	13,220	7,756	—	—	4,500	52,534	640,948	—	—	693,482	—	—	—	693,482				
ODIN	123	9,692	9,376	15,803	—	5,034	—	4,292	44,197	—	—	—	44,197	—	500	—	44,697				
OGEMA	157	13,667	36,353	8,369	886	1,545	—	16,882	77,702	8,925	9,360	49	96,036	—	13,324	9,360	118,720				



Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Transfers						
															Enterprise Funds	Governmental Funds					
OGILVIE	529	60,997	30,799	45,131	—	3,793	24,258	6,646	171,624	24,058	30,000	39,167	264,849	—	9,500	12,200	286,549				
OKABENA	216	20,256	16,339	19,822	—	879	—	14,735	72,031	—	10,000	14,900	96,931	—	2,000	—	98,931				
OKLEE	427	62,270	49,482	42,990	—	5,016	791	57,087	217,636	35,961	—	16,360	269,957	—	5,000	2,500	277,457				
ONAMIA	776	77,535	89,220	10,239	—	1,713	29,316	1,778	209,801	289,145	177,123	89,212	765,281	—	—	—	765,281				
ORMSBY	151	8,994	16,025	8,163	—	5,115	—	3,840	42,137	1,000	—	—	43,137	—	—	—	43,137				
ORONOCO	833	46,622	55,461	34,127	—	6,527	—	14,421	157,158	27,608	—	—	184,766	—	—	14,507	199,273				
ORR	263	128,617	49,981	8,902	—	36,150	36,626	44,463	304,739	84,075	100,000	269	489,083	—	—	—	489,083				
ORTONVILLE	2,091	160,590	380,602	361,161	95,274	188,300	68,555	139,828	1,394,310	328,477	400,000	172,013	2,294,800	—	—	30,000	2,324,800				
OSAKIS	1,335	81,748	222,938	150,773	1,337	40,800	41,206	83,192	621,994	1,471,750	435,000	35,995	2,564,739	—	—	376,263	2,941,002				
OSLO	359	39,394	20,750	52,537	26,357	10,397	11,264	31,760	192,459	33,496	81,000	57,878	364,833	—	—	—	364,833				
OSTRANDER	269	19,029	21,945	13,521	484	11,145	—	—	66,124	20,596	5,000	1,600	93,320	—	—	—	93,320				
OTTERTAIL	385	27,067	33,576	26,448	2,458	9,773	—	10,003	109,325	42,164	—	—	151,489	—	—	—	151,489				
PALISADE	150	21,693	26,525	4,663	—	—	—	—	52,881	215,836	22,155	3,500	294,372	—	—	—	294,372				
PARKERS PRAIRIE	956	107,469	89,056	100,954	—	53,308	—	623	351,410	933,721	16,759	955	1,302,845	15,326	3,650	14,750	1,336,571				
PAYNESVILLE	2,301	248,764	294,696	129,590	—	85,223	300,407	6,197	1,064,877	1,275,307	279,000	340,325	2,959,509	—	—	214,646	3,174,155				
PEASE	176	5,155	1,381	6,809	—	3,018	—	802	17,165	28,783	—	—	45,948	—	—	200	46,148				
PELICAN RAPIDS	1,929	78,438	233,020	162,129	717	158,855	19,725	36,216	689,100	693,418	132,973	120,163	1,635,654	4,632	—	54,000	1,694,286				
PEMBERTON	230	30,533	43,754	19,352	—	9,009	—	—	102,648	57,320	4,982	2,318	167,268	—	52,785	4,600	224,653				
PENNOCK	484	24,478	14,595	24,755	—	11,984	—	22,069	97,881	1,550	25,000	56,779	181,210	—	—	5,000	186,210				
PEQUOT LAKES	886	102,014	206,962	50,361	6,123	5,220	111,457	13,308	495,445	292,206	—	—	787,651	—	27,000	89,547	904,198				
PERHAM	2,297	195,557	388,632	235,405	—	122,932	102,557	39,789	1,084,872	1,338,855	119,318	106,463	2,649,508	—	50,000	7,000	2,706,508				
PERLEY	127	13,026	3,127	7,365	9,868	—	—	5,784	39,170	2,000	—	—	41,170	—	—	—	41,170				
PETERSON	249	21,966	3,061	22,540	54	11,726	—	4,345	63,692	14,408	—	—	78,100	—	—	—	78,100				
PIERZ	1,085	140,359	113,009	44,074	2,344	14,923	—	—	314,709	64,188	70,000	29,674	478,571	—	—	—	478,571				
PILLAGER	315	58,999	36,403	27,734	—	—	—	6,487	129,623	83,680	28,748	29,983	272,034	—	—	—	272,034				
PINE ISLAND	2,241	155,275	198,010	210,849	387	123,563	38,896	36,120	763,100	361,720	174,000	174,136	1,472,956	—	—	299,639	1,772,595				
PINE RIVER	947	53,346	152,953	54,711	—	20,987	12,258	104,768	399,023	25,678	42,500	15,265	482,466	—	40,001	—	522,467				
PINE SPRINGS	440	17,574	6,175	15,510	236	—	—	867	40,362	—	—	—	40,362	—	—	15,510	55,872				
PLATO	336	28,153	18,811	21,627	1,398	9,660	250,112	6,867	336,628	34,467	65,000	5,846	441,941	—	—	—	441,941				
PLEASANT LAKE	136	10,096	1,845	2,649	1,933	1,580	—	—	18,103	32,808	—	—	50,911	—	—	2,000	52,911				
PLUMMER	278	32,128	35,563	38,438	12,837	4,973	41,300	11,877	177,116	162,230	5,000	6,892	351,238	—	11,855	—	363,093				
PORTER	209	11,834	12,993	12,547	1,782	4,105	—	5,254	48,515	16,158	6,000	3,140	73,813	—	—	—	73,813				
PRESTON	1,534	221,490	130,052	117,555	3,813	173,205	740	30,091	676,946	490,296	109,535	15,593	1,292,370	—	5,700	64,627	1,362,697				
PRINSBURG	503	36,294	15,987	69,782	445	6,900	—	513	129,921	94,245	—	—	224,166	—	—	10,000	234,166				
QUAMBA	130	4,325	519	2,441	—	983	—	463	8,731	—	—	—	8,731	—	—	—	8,731				
RACINE	314	20,663	3,694	22,383	—	1,286	—	3,758	51,784	8,026	—	—	59,810	—	—	—	59,810				
RANDALL	586	75,392	48,743	17,990	—	11,327	—	28,840	182,292	95,574	—	—	277,866	—	—	15,517	293,383				
RANDOLPH	347	23,708	24,540	7,863	—	6,329	—	—	62,440	2,871	—	—	65,311	—	—	—	65,311				
RANIER	196	44,998	2,875	12,439	—	30,783	—	12,697	103,792	—	—	—	103,792	—	5,000	—	108,792				
RAYMOND	667	41,188	31,446	73,076	1,488	23,248	—	2,635	173,081	276,633	85,000	13,481	548,195	—	—	—	548,195				
RED LAKE FALLS	1,483	175,474	170,530	112,260	—	109,919	119,303	16,367	703,853	442,478	1,160,000	82,891	2,389,222	—	—	844,854	3,234,076				
REGAL	52	3,257	232	1,870	360	—	—	502	6,221	—	—	—	6,221	—	—	—	6,221				
REMER	353	55,050	58,233	71,141	—	—	—	21,395	205,819	93,673	—	—	299,492	—	14,055	5,916	319,463				
RENVILLE	1,380	172,899	142,596	101,444	10,849	45,122	—	105,458	578,368	469,489	315,000	239,458	1,602,315	250,000	—	21,771	1,874,086				
REVERE	108	17,990	7,029	13,598	—	134	—	—	38,751	—	—	—	38,751	—	—	—	38,751				
RICE	683	76,309	88,385	29,011	667	27,922	—	112,558	334,852	33,617	47,000	42,833	458,302	41,245	—	8,189	507,736				
RICHMOND	1,084	93,642	136,772	51,413	—	15,748	—	—	297,575	137,061	91,700	16,374	542,710	—	—	55,788	598,498				
RICHVILLE	120	3,016	473	3,876	—	6,300	—	200	13,865	—	—	—	13,865	—	—	—	13,865				
RIVERTON	123	19,124	1,876	3,864	—	1,594	—	4,197	30,655	4,842	—	—	35,497	—	—	—	35,497				
ROCK CREEK	1,113	58,459	12,624	45,287	—	—	—	200	116,570	30,000	—	—	146,570	—	—	—	146,570				
ROCKVILLE	644	70,439	68,153	12,802	—	46,294	—	796	198,484	2,135,636	10,000	9,868	2,353,988	—	—	24,123	2,378,111				
ROGERS	1,364	344,544	215,659	136,823	14,428	17,808	37,765	—	767,027	4,618,980	179,545	383,805	5,949,357	—	—	171,868	6,121,225				
ROLLINGSTONE	738	43,817	19,033	41,860	—	15,861	—	2,638	123,209	59,279	78,000	42,985	303,473	—	—	57,256	360,729				
RONNEBY	54	—	—	—	—	—	—	—	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
ROOSEVELT	185	3,989	500	3,936	—	3,547	—	2,483	14,455	556	—	—	15,011	—	—	—	15,011				
ROSCOE	136	12,981	498	5,186	—	—	—	2,552	21,217	—	3,000	600	24,817	—	—	—	24,817				
ROSE CREEK	379	30,731	8,761	28,811	—	3,012	—	22,456	93,771	44,034	20,000	12,163	169,968	—	—	11,300	181,268				
ROSEAU	2,736	212,953	316,195	231,247	2,117	162,600	—	211,839	1,136,951	4,661,547	2,647,000	390,643	8,836,141	—	—	2,590,894	11,427,035				

**Table 6**  
**Classification of City Expenditures**  
**Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
				Highways	Sanitation											Enterprise Funds	Governmental Funds					
ROTHSAY	449	25,861	24,208	36,702	23,427	10,124	6,330	31,361	158,013	7,034	21,300	36,876	223,223	---	---	---	25,223	248,446				
ROUND LAKE	470	47,596	33,249	36,025	36,974	335	---	1,440	155,619	12,545	28,700	28,397	225,261	---	---	---	---	225,261				
ROYALTON	814	63,716	88,980	14,378	---	989	17,600	6,337	192,000	165,256	66,000	41,712	464,968	---	---	---	56,252	521,220				
RUSH CITY	1,614	206,089	220,528	108,937	---	5,420	3,740	33,345	578,059	315,057	270,116	84,997	1,248,229	---	---	---	38,529	1,286,758				
RUSHFORD	1,614	138,118	213,095	74,589	1,584	142,273	39,752	46,307	655,718	784,237	102,000	156,156	1,698,111	---	---	---	23,000	1,721,111				
RUSHFORD VILLAG	627	32,114	8,282	40,851	183	1,302	---	1,339	84,071	717,106	31,666	2,104	834,947	---	---	---	---	834,947				
RUSHMORE	371	44,462	14,396	32,980	20,220	431	---	4,396	116,885	93,582	9,000	27,025	246,492	---	28,837	1,000	---	276,329				
RUSSELL	388	37,746	79,698	43,690	---	7,152	---	30,722	199,008	6,507	---	---	205,515	---	---	---	2,500	208,015				
RUTHTON	329	20,758	22,685	29,190	---	315	---	2,501	75,449	7,952	9,000	15,749	108,150	---	---	---	7,000	115,150				
RUTLEDGE	173	2,954	977	4,476	---	6,905	---	2,469	17,781	1,671	---	---	19,452	---	---	---	---	19,452				
SABIN	502	43,331	27,926	24,923	---	1,628	---	---	97,808	7,473	45,000	19,570	169,851	---	60,677	46,476	---	277,004				
SACRED HEART	591	62,139	78,076	64,642	551	17,341	4,657	903	228,309	74,081	15,000	43,491	360,881	---	21,222	---	---	382,103				
SANBORN	452	23,966	30,017	40,339	695	4,558	---	10,709	110,284	152,678	35,416	10,376	308,754	---	22,500	43,905	---	375,159				
SANDSTONE	1,989	171,791	117,651	115,911	---	18,167	26,641	36,610	486,771	1,047,998	358,518	8,526	1,901,813	18,474	---	59,084	---	1,979,371				
SARGEANT	75	10,313	1,150	5,236	545	353	---	2,606	20,203	2,500	---	---	22,703	---	---	---	---	22,703				
SCANLON	888	135,700	79,941	48,689	---	19,053	---	15,044	298,427	79,747	---	---	378,174	---	19,024	---	---	397,198				
SEAFORTH	88	6,594	6,420	4,472	1,962	3,419	---	3,563	26,430	9,162	---	---	35,592	---	---	---	---	35,592				
SEBEKA	647	69,331	115,038	103,750	---	17,871	178	22,478	328,646	107,468	---	---	436,114	---	---	---	---	436,114				
SEDAN	62	2,151	624	3,121	---	1,398	---	1,734	9,028	---	---	---	9,028	---	---	---	---	9,028				
SHAFFER	387	48,245	24,510	14,507	510	---	---	7,011	94,783	166,275	293,100	14,435	568,593	---	---	5,185	15,000	588,778				
SHELLY	219	20,364	11,576	14,001	668	10,931	---	9,834	67,374	6,341	---	---	73,715	---	---	---	---	73,715				
SHERBURN	1,092	106,206	121,737	104,750	---	23,374	---	---	356,067	105,845	55,000	13,185	530,097	---	10,000	---	---	540,097				
SHEVLIN	151	8,005	4,600	17,577	---	3,833	---	---	34,015	30,035	---	---	64,050	---	---	---	---	64,050				
SILVER BAY	1,957	211,852	343,017	285,677	---	343,914	262,570	286,302	1,733,332	317,903	65,000	3,745	2,119,980	---	---	120,000	---	2,239,980				
SILVER LAKE	801	71,108	156,536	85,495	8,740	72,056	---	10,047	403,982	116,162	10,000	28,498	558,642	---	---	33,624	---	592,266				
SKYLINE	343	12,166	3,500	4,532	---	2,935	---	---	23,133	1,502	---	---	24,635	---	---	---	---	24,635				
SLAYTON	2,162	184,457	217,211	183,628	61,336	163,430	127,773	29,368	967,203	972,173	60,000	26,185	2,025,561	---	---	260,575	---	2,286,136				
SOBIESKI	204	2,509	2,150	5,017	---	1,290	---	2,944	13,910	7,496	---	---	21,406	---	---	---	---	21,406				
SOLWAY	72	2,355	975	5,088	---	---	---	4,743	13,161	---	---	---	13,161	---	---	---	---	13,161				
SOUTH HAVEN	201	40,398	42,986	26,720	13,439	1,540	---	17,349	142,432	157,224	13,813	5,994	319,463	---	1,000	92,060	---	412,523				
SPICER	1,164	118,065	64,179	90,696	---	52,023	2,705	126,921	454,589	550,168	143,244	37,332	1,185,333	---	---	222,848	---	1,408,181				
SPRING GROVE	1,240	88,413	155,585	143,937	65,495	105,535	49,734	34,499	643,198	527,645	130,000	91,569	1,392,412	---	---	134,266	---	1,526,678				
SPRING HILL	74	3,555	2,007	7,469	5,130	4,261	---	---	22,422	---	---	---	22,422	---	---	---	---	22,422				
SPRING PARK	1,829	70,107	347,765	62,355	11,177	13,985	2,506	---	507,895	129,284	75,000	136,383	848,562	1,575,000	---	198,873	---	2,622,435				
SPRING VALLEY	2,484	175,245	382,741	205,143	---	227,203	79,354	31,364	1,101,050	3,776,221	203,972	190,445	5,271,688	---	---	549,821	---	5,821,509				
SPRINGFIELD	2,217	157,039	272,787	197,996	---	192,302	187,640	62,316	1,070,080	884,862	205,291	102,765	2,262,998	---	---	30,650	---	2,293,648				
SQUAW LAKE	129	12,521	1,452	3,543	---	1,826	---	---	19,342	---	---	---	19,342	---	---	---	---	19,342				
STACY	1,191	66,876	32,317	30,600	452	15,095	---	11,009	156,349	196,043	35,000	38,586	425,978	---	---	---	---	425,978				
STARBUCK	1,165	82,641	150,824	139,584	---	23,321	37,987	54,807	489,164	1,392,407	80,160	46,942	2,008,673	---	---	74,197	---	2,082,870				
STEEN	189	17,447	5,296	3,046	8,765	---	---	---	34,554	5,804	---	---	40,358	---	---	---	---	40,358				
STEPHEN	696	108,002	70,825	81,860	1,228	47,099	27,900	49,168	386,082	73,798	27,000	21,207	508,087	---	---	31,334	---	539,421				
STEWART	565	80,414	127,420	95,906	30,130	685	---	3,852	338,407	43,325	5,000	17,470	404,202	---	---	---	---	404,202				
STOCKTON	591	27,307	8,024	42,512	---	3,573	---	4,446	85,862	41,692	11,000	6,950	145,504	---	3,516	---	---	149,020				
STORDEN	273	25,730	8,930	27,890	---	8,991	---	16,905	88,446	19,257	40,000	20,924	168,627	---	---	6,500	---	175,127				
STRANDQUIST	88	9,375	843	6,798	6,412	1,694	---	1,932	27,054	1,583	---	132	28,769	---	---	---	---	28,769				
STRATHCONA	45	3,300	713	1,286	---	1,441	---	---	6,740	3,471	---	---	10,211	---	---	---	---	10,211				
STURGEON LAKE	249	19,489	12,644	16,584	---	---	---	7,565	56,282	26,563	2,515	108	85,468	---	---	8,055	---	93,523				
ST. ANTHONY	80	1,019	481	1,824	---	---	---	---	3,324	---	---	---	3,324	---	---	---	---	3,324				
ST. BONIFACIUS	1,424	134,750	364,730	93,300	10,620	59,443	---	---	662,843	477,705	53,700	22,337	1,216,585	---	---	5,000	---	1,221,585				
ST. CLAIR	706	99,252	59,100	60,439	---	19,040	---	---	237,831	71,977	35,619	57,952	403,379	---	---	---	---	403,379				
ST. FRANCIS	3,491	209,903	491,621	105,861	56,422	38,591	31,898	143,435	1,077,731	420,457	294,010	185,936	1,978,134	1,580,203	---	66,674	---	3,625,011				
ST. HILAIRE	297	42,309	12,808	23,155	18,266	22,983	---	17,962	137,483	5,871	12,200	7,462	163,016	---	4,000	---	---	167,016				
ST. LEO	109	20,385	3,842	---	---	1,864	---	---	26,091	829	---	---	26,920	---	1,500	2,000	---	30,420				
ST. MARTIN	286	33,003	32,068	14,928	---	---	---	---	79,999	246,549	30,115	22,669	379,332	---	---	4,000	---	383,332				
ST. MARY'S POINT	375	18,038	23,321	7,045	6,775	5,263	---	2,276	62,718	4,883	35,000	---	102,601	---	---	37,939	---	140,540				
ST. ROSA	74	3,556	1,213	4,097	---	17,838	---	1,615	28,319	8,076	---	---	36,395	---	---	---	---	36,395				
ST. STEPHEN	798	32,257	87,168	19,189	---	25,990	---	---	164,604	176,676	21,000	29,483	391,763	---	---	39,895	---	431,658				
ST. VINCENT	112	2,092	3,610	4,674	77	3,802	---	500	14,755	---	---	---	14,755	---	---	---	---	14,755				

Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses				
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other				Principal Payments	Interest Payments		Other Financing Uses	Transfers						
																Enterprise Funds	Governmental Funds					
SUNBURG	115	20,362	41,706	5,792	—	940	—	1,202	70,002	546	—	—	—	70,548	—	—	—	70,548				
SUNFISH LAKE	460	75,707	100,838	28,424	756	—	—	11,322	217,047	—	—	24,000	4,661	245,708	—	—	—	245,708				
SWANVILLE	316	26,534	10,764	47,776	22,718	3,197	—	17,738	128,727	1,378	—	—	—	130,105	—	—	—	130,105				
TACONITE	319	88,357	23,959	48,038	23,731	46,149	—	69	230,303	117,738	—	—	—	348,041	—	76,083	91,391	515,515				
TAMARACK	49	5,718	6,549	12,096	1,133	5,440	—	—	30,936	20,857	—	—	—	51,793	—	—	—	51,793				
TAOPI	82	1,735	739	2,134	240	431	80	506	5,865	—	—	—	—	5,865	—	—	—	5,865				
TAUNTON	175	22,062	2,899	12,009	—	—	545	—	37,515	21,880	—	—	—	59,395	—	—	15,000	74,395				
TAYLORS FALLS	787	98,058	110,847	71,124	1,636	8,167	—	6,806	296,638	217,982	41,849	56,073	—	612,542	—	—	87,985	700,527				
TENNEY	4	751	—	1,299	264	—	—	—	2,314	—	—	—	—	2,314	—	—	—	2,314				
TENSTRIKE	194	3,676	2,927	9,545	154	—	—	—	16,302	—	—	—	—	16,302	—	—	—	16,302				
THOMSON	139	19,409	8,876	6,383	—	250	—	12,760	47,678	2,628	15,000	10,459	—	75,765	—	—	—	75,765				
TINTAH	72	15,676	20,426	8,254	192	835	—	1,934	47,317	4,405	—	—	—	51,722	—	—	2,500	54,222				
TONKA BAY	1,481	111,769	222,205	129,388	—	31,254	5,552	36,977	537,145	71,960	50,000	32,074	—	691,179	—	—	10,000	701,179				
TOWER	498	95,714	112,323	27,034	—	75,014	17,328	139,115	466,528	686,720	5,000	4,300	—	1,162,548	—	—	—	1,162,548				
TRACY	2,059	244,135	295,899	344,948	—	69,417	97,185	97,302	1,148,886	1,006,727	100,000	175,627	—	2,431,240	—	—	167,075	2,598,315				
TRAIL	56	4,672	392	3,912	3,870	232	—	—	13,078	—	—	—	—	13,078	—	—	—	13,078				
TRIMONT	740	77,232	75,540	94,070	—	13,134	112,534	11,815	384,325	10,858	—	—	—	395,183	—	—	—	395,183				
TROMMALD	99	9,778	1,471	7,339	33	114	—	1,752	20,487	—	—	—	—	20,487	—	—	—	20,487				
TROSKY	122	4,356	3,315	5,275	3,902	637	—	400	17,885	—	—	—	—	17,885	—	—	—	17,885				
TRUMAN	1,288	82,320	151,234	146,963	2,278	89,125	8,620	73,655	554,195	667,958	100,000	22,164	—	1,344,317	—	—	358,396	1,702,713				
TURTLE RIVER	79	5,036	765	3,796	—	48	—	532	10,177	—	—	—	—	10,177	—	—	—	10,177				
TWIN LAKES	142	29,454	2,362	20,635	4,861	2,835	—	—	60,147	—	—	—	—	60,147	—	—	—	60,147				
TWIN VALLEY	834	97,496	85,198	76,690	—	36,771	21,520	21,165	338,840	607,017	55,000	55,712	—	1,056,569	—	—	—	1,056,569				
TYLER	1,243	131,994	99,286	52,595	—	116,473	20,482	1,276	422,106	182,060	386,000	108,175	—	1,098,341	—	—	42,231	1,140,572				
ULEN	543	36,078	48,975	22,780	494	12,221	—	5,962	126,510	846	25,000	1,385	—	153,741	—	—	—	153,741				
UNDERWOOD	284	51,600	10,554	19,558	1,166	3,417	10,383	6,200	102,878	16,149	10,937	2,730	—	132,694	—	—	10,400	143,094				
UPSALA	372	30,713	7,662	28,845	46,576	8,596	—	—	122,392	931,984	10,000	2,923	—	1,067,299	—	—	12,923	1,080,222				
URBANK	70	2,286	5,955	13,442	100	24,451	—	679	46,913	—	—	—	—	46,913	—	—	—	46,913				
UTICA	215	17,233	2,858	12,891	1,263	1,337	—	1,389	36,971	11,123	9,000	3,660	—	60,754	—	—	—	60,754				
VERGAS	282	16,728	13,250	12,687	456	24,099	—	377	67,597	13,040	20,000	12,947	—	113,584	—	—	15,176	128,760				
VERMILLION	508	—	—	—	—	—	—	—	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
VERNDALE	557	43,538	121,997	37,617	—	7,845	23,963	2,584	237,544	26,074	—	—	—	263,618	—	—	—	263,618				
VERNON CENTER	333	31,710	31,203	34,110	14,294	—	—	21,549	132,866	54,672	31,435	11,947	—	230,920	—	—	15,256	246,176				
VESTA	339	33,951	37,179	27,140	—	8,740	—	100,252	207,262	664,214	32,117	12,058	—	915,651	—	—	72,248	987,899				
VICTORIA	3,343	422,398	304,876	207,921	2,569	28,055	—	1,130	966,949	628,571	525,000	248,779	—	2,369,299	—	—	228,500	2,597,799				
VIKING	91	17,405	5,510	6,667	—	2,979	—	5,805	38,366	3,020	—	—	—	41,386	—	—	—	41,386				
VILLARD	243	19,408	23,461	18,239	991	6,368	63,623	4,614	136,704	17,954	—	—	—	154,658	—	—	—	154,658				
VINING	84	2,462	6,358	22,051	—	10,504	—	—	41,375	—	—	—	—	41,375	—	—	—	41,375				
WABASHA	2,516	151,300	355,228	155,339	3,296	286,560	2,876	59,368	1,013,967	878,379	160,000	26,700	—	2,079,046	—	—	306,314	2,385,360				
WABASSO	703	47,245	99,099	93,063	—	50,217	18,758	34,671	343,053	121,532	17,905	18,663	—	501,153	—	—	34,068	535,221				
WAHKON	202	32,648	16,632	11,455	—	1,591	—	839	63,165	17,312	10,000	4,710	—	95,187	—	—	—	101,187				
WALDORF	246	33,936	13,440	19,262	1,305	1,063	85	428	69,519	117,638	—	—	—	187,157	—	17,011	—	204,168				
WALKER	981	216,625	258,685	112,576	—	89,361	5,452	87,513	770,212	518,823	160,000	79,815	—	1,528,850	—	—	—	1,528,850				
WALNUT GROVE	626	30,725	61,314	54,376	1,104	18,042	16,259	20,519	202,339	84,853	82,304	36,721	—	406,217	—	—	19,038	425,255				
WALTERS	77	17,053	14,949	7,589	2,428	1,124	—	350	43,493	6,076	—	—	—	49,569	—	—	—	49,569				
WALTHAM	165	13,099	1,200	43,730	624	2,726	—	—	61,379	—	10,000	7,067	—	78,446	—	—	17,067	95,513				
WANAMINGO	890	69,132	107,638	55,142	6,273	59,400	9,379	20,106	327,070	225,852	49,464	82,017	—	684,403	—	—	—	684,403				
WANDA	101	4,965	3,752	8,753	—	792	—	150	18,412	25,443	—	—	—	43,855	—	—	—	43,855				
WARBA	137	9,764	10,429	5,903	656	5,426	—	1,050	33,228	17,825	—	—	—	51,053	—	—	1,328	52,381				
WARREN	1,782	117,958	220,313	203,179	—	83,568	60,544	103,290	788,852	59,595	58,715	43,277	—	950,439	—	—	190,270	1,140,709				
WARROAD	1,840	312,300	352,622	173,916	—	302,832	29,030	159,398	1,330,098	633,255	2,081,079	212,116	—	4,256,548	—	—	—	4,256,548				
WATERTOWN	2,586	228,298	205,945	147,963	6,700	41,433	17,606	97,401	745,346	1,857,019	150,000	130,632	—	2,882,997	—	—	1,054,956	3,937,953				
WATERVILLE	1,805	274,964	227,708	144,974	—	22,345	14,762	—	684,753	1,125,921	2,155,000	203,230	—	4,168,904	—	—	—	4,168,904				
WATKINS	857	99,730	151,466	101,087	—	65,841	7,245	—	425,369	328,186	83,732	96,946	—	934,233	—	—	268,735	1,202,968				
WATSON	202	20,998	15,513	69,741	—	—	—	7,831	114,083	24,436	—	—	—	138,519	—	20,635	—	159,154				
WAUBUN	400	12,533	25,879	36,629	3,374	5,928	4,196	8,940	97,479	16,462	13,000	11,963	—	138,904	—	1,000	25,960	165,864				
WAVERLY	638	94,455	93,723	77,284	—	12,364	460	77,639	355,925	220,540	48,828	43,834	—	669,127	—	—	20,948	690,075				
WELCOME	784	87,698	108,846	78,469	353	9,142	39,744	—	324,252	210,286	22,371	11,208	—	568,117	—	—	9,900	578,017				

Table 6  
Classification of City Expenditures  
Governmental Funds  
For the Year Ended December 31, 1996

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Governmental Funds	
WELLS	2,420	257,274	279,981	314,390	—	235,881	593,102	56,617	1,737,245	517,099	395,000	78,905	2,728,249	—	—	34,500	2,762,749
WENDELL	157	20,871	8,650	7,261	8,416	7,334	53	3,190	55,775	26,434	—	—	82,209	—	—	—	82,209
WEST CONCORD	906	178,359	85,062	56,332	—	64,239	—	—	383,992	652,683	10,000	1,410	1,048,085	—	—	21,614	1,069,699
WEST UNION	80	3,172	548	4,754	3,577	2,854	—	771	15,676	38,580	—	—	54,256	—	—	—	54,256
WESTBROOK	842	72,098	107,673	98,115	28,694	59,176	13,252	—	379,008	297,543	47,369	12,774	736,694	—	—	2,900	739,594
WESTPORT	52	2,270	742	1,966	2,420	—	—	109	7,507	—	—	—	7,507	—	—	—	7,507
WHALAN	84	6,432	1,177	8,380	—	2,186	—	—	18,175	590	—	—	18,765	—	—	—	18,765
WHEATON	1,659	147,649	214,409	136,756	96,766	150,854	947,165	20,143	1,713,742	964,773	272,105	43,109	2,993,729	—	—	10,547	3,004,276
WILDER	80	6,473	572	8,263	1,584	216	—	2,183	19,291	564	—	—	19,855	—	—	—	19,855
WILLERNIE	571	44,816	43,061	57,515	—	1,925	—	—	147,317	38,538	7,148	1,584	194,587	—	—	—	194,587
WILLIAMS	213	31,091	23,367	8,476	5,188	20,425	—	255	88,802	91,972	—	353	181,127	—	—	5,928	187,055
WILLOW RIVER	295	18,532	19,397	13,146	—	2,820	—	287	54,182	28,013	—	—	82,195	—	—	3,607	85,802
WILMONT	351	19,655	27,898	29,941	15,224	7,254	—	8,581	108,553	135,754	—	—	244,307	—	24,091	20,250	288,648
WILTON	177	7,074	1,000	6,862	647	189	—	493	16,265	270	—	—	16,535	—	—	—	16,535
WINGER	161	37,341	8,626	18,432	1,270	3,877	13,637	12,853	96,036	7,901	8,000	12,915	124,852	—	6,000	—	130,852
WINNEBAGO	1,546	103,022	186,695	119,386	79,599	97,861	9,802	62,212	658,577	371,777	191,000	90,466	1,311,820	—	—	55,777	1,367,597
WINSTED	1,737	150,526	267,882	150,396	94,977	65,016	28,844	29,262	786,903	110,377	265,000	131,505	1,293,785	—	—	10,000	1,303,785
WINTHROP	1,340	116,105	143,121	120,834	73,005	26,813	56,716	28,287	564,881	57,959	130,000	82,963	835,803	—	4,336	28,200	868,339
WINTON	159	19,054	1,220	15,855	2,006	2,697	—	14,778	55,610	26,079	—	—	81,689	—	22,850	—	104,539
WOLF LAKE	33	10,683	25,833	2,586	2,905	21,073	—	11,242	74,322	11,814	—	—	86,136	—	—	—	86,136
WOLVERTON	155	34,664	16,087	8,831	—	13,801	—	—	73,383	19,802	1,639	4,560	99,384	—	17,666	3,000	120,050
WOOD LAKE	410	20,919	41,519	124,320	—	12,158	—	8,836	207,752	286,016	—	—	493,768	—	—	166,628	660,396
WOODLAND	496	63,573	73,029	20,434	8,223	4,193	—	3,994	173,446	17,511	—	—	190,957	—	—	—	190,957
WOODSTOCK	154	16,252	3,670	15,227	—	4,325	—	—	39,474	525	—	—	39,999	—	—	6,500	46,499
WRENSHALL	327	31,553	15,123	8,413	—	117	—	12,159	67,365	25,816	10,000	1,815	104,996	—	8,752	—	113,748
WRIGHT	139	6,477	20,189	6,550	390	5,525	—	—	39,131	5,465	—	—	44,596	—	—	—	44,596
WYKOFF	477	33,935	60,299	21,484	14,942	12,449	6,919	6,616	156,644	36,033	6,000	7,003	205,680	—	—	130,000	335,680
WYOMING	2,680	286,574	427,852	119,667	—	45,526	—	6,851	886,470	966,645	191,779	48,044	2,092,938	—	—	82,573	2,175,511
YOUNG AMERICA	—	124,312	77,270	143,134	93,960	10,141	—	—	448,817	196,613	105,000	95,389	845,819	—	—	144,519	990,338
ZEMPLE	65	5,177	1,682	894	—	—	—	350	8,103	6,577	—	—	14,680	—	—	—	14,680
ZIMMERMAN	2,022	208,161	314,679	172,320	374	57,973	26,500	15,135	795,142	378,540	372,591	102,128	1,648,401	—	—	—	1,648,401
ZUMBRO FALLS	235	19,821	20,262	8,467	—	2,810	—	—	51,360	78,529	—	—	129,889	—	5,000	8,842	143,731
ZUMBROTA	2,493	215,092	242,737	222,704	13,619	216,815	71,726	149,098	1,131,791	1,021,416	140,000	176,267	2,469,474	470,850	—	943,021	3,883,345
TOTAL	433,872	44,771,231	50,852,519	37,985,510	4,568,752	17,533,131	12,696,037	11,006,031	179,413,211	133,267,196	55,776,147	21,768,492	390,225,046	4,538,678	3,697,708	29,309,811	427,771,243

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ADA	12,102	14,418	122,508	21,704	9,000	---	---	---	179,732
ADAMS	10,709	41,379	---	---	---	---	472,203	3,129	527,420
ADRIAN	---	3,998	71,371	20,479	---	---	---	---	95,848
AITKIN	---	113,641	77,586	13,766	---	---	2,947	---	207,940
AKELEY	2,462	---	---	---	---	---	---	---	2,462
ALBANY	---	41,262	95,211	8,558	335,557	---	---	---	480,588
ALBERTA	3,440	---	12,620	---	---	---	---	---	16,060
ALBERTVILLE	17,123	5,249	24,083	9,158	---	---	45,017	42,925	143,555
ALDEN	15,527	6,654	11,541	---	---	---	---	---	33,722
ALDRICH	---	---	---	---	---	---	---	---	---
ALPHA	1,796	12,223	---	1,574	---	---	---	---	15,593
ALTURA	---	89,996	2,237	---	---	---	---	---	92,233
ALVARADO	---	---	68,691	---	2,000	---	---	4,190	74,881
AMBOY	7,177	19,178	6,411	150	---	---	---	---	32,916
ANNANDALE	2,871	9,937	270,049	---	---	---	612,044	65,177	960,078
APPLETON	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
ARCO	---	---	---	---	---	---	---	---	---
ARGYLE	---	40,000	621,630	5,310	117,422	---	---	---	784,362
ARLINGTON	4,222	4,321	19,701	3,097	---	---	19,154	13,575	64,070
ASHBY	---	11,070	14,135	---	---	---	---	8,710	33,915
ASKOV	3,292	8,777	---	777	---	---	---	---	12,846
ATWATER	---	96,840	177,327	9,486	---	---	---	---	283,653
AUDUBON	13,462	11,524	---	---	385,067	---	---	---	410,053
AURORA	828,488	294,351	2,338,495	---	226,858	---	---	10,000	3,698,192
AVOCA	562	2,143	70,938	758	---	---	---	---	74,401
AVON	1,380	42,255	37,107	---	---	---	---	---	80,742
BABBITT	7,989	17,974	228	12,671	---	---	13,231	55,266	107,359
BACKUS	10,783	8,961	---	3,359	---	60,723	66,104	---	149,930
BADGER	471,300	2,652	---	9,013	---	---	---	5,036	488,001
BAGLEY	18,136	158,861	39,557	6,926	---	---	---	---	223,480
BALATON	2,114	382,320	22,481	1,968	4,483	---	---	---	413,366

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BARNESVILLE	8,309	28,729	311,788	13,084	459,895	---	---	---	821,805
BARNUM	346	---	20,770	---	43,644	---	---	43,976	108,736
BARRETT	---	45,086	---	---	---	---	86,179	2,778	134,043
BARRY	---	---	---	---	---	---	---	---	---
BATTLE LAKE	5,709	27,072	---	163	---	---	127,215	600	160,759
BAUDETTE	82,637	---	---	---	---	---	---	---	82,637
BEARDSLEY	5,919	1,300	12,371	3,239	---	---	17,227	---	40,056
BEAVER BAY	26,861	---	---	---	---	---	---	---	26,861
BEAVER CREEK	---	4,195	20,357	---	---	---	---	---	24,552
BECKER	1,162,043	35,568	691,059	187,344	61,687	---	614,972	56,501	2,809,174
BEJOU	---	---	---	---	---	---	---	---	---
BELGRADE	1,650	38,135	---	2,761	54,271	---	333,430	48,904	479,151
BELLECHESTER	500	---	---	---	---	---	59,500	---	60,000
BELLINGHAM	1,831	5,000	39,142	---	---	---	---	---	45,973
BELTRAMI	---	---	---	---	---	---	---	---	---
BELVIEW	---	---	29,848	---	---	---	---	---	29,848
BENA	2,259	---	---	974	---	---	---	---	3,233
BERTHA	3,365	23,387	6,548	---	---	---	---	---	33,300
BETHEL	3,072	---	---	966	---	---	---	---	4,038
BIG FALLS	---	---	---	---	---	---	---	---	---
BIGELOW	---	14,014	---	---	---	---	---	---	14,014
BIGFORK	1,183	59,314	465	---	---	3,909	12,204	---	77,075
BINGHAM LAKE	---	---	36,272	---	---	---	---	---	36,272
BIRCHWOOD	---	---	46,232	7,558	---	---	---	---	53,790
BIRD ISLAND	5,227	45,320	47,148	121,802	4,650	---	---	---	224,147
BISCAY	---	---	---	---	---	---	---	---	---
BIWABIK	18,008	14,625	18,462	1,940	351,357	---	---	---	404,392
BLACKDUCK	5,124	100,431	135,379	---	95,670	---	---	---	336,604
BLOMKEST	---	10,276	1,622	1,298	---	---	---	---	13,196
BLOOMING PRAIRIE	---	1,096	42,477	208	---	---	---	---	43,781
BLUFFTON	---	43,478	42,964	945	---	---	---	---	87,387

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BOCK	---	---	---	---	---	---	---	---	---
BORUP	---	---	439	---	---	---	---	---	439
BOVEY	24,161	23,798	51,273	104,492	---	---	---	---	203,724
BOWLUS	---	17,245	---	---	---	---	---	---	17,245
BOY RIVER	---	---	---	406	---	---	---	---	406
BOYD	1,328	21,545	---	---	---	---	---	---	22,873
BRAHAM	1,219	40,928	18,038	6,279	71,654	---	---	---	138,118
BRANDON	740	6,158	14,796	3,817	---	---	---	---	25,511
BREEZY POINT	2,417	30,394	3,073	---	23,405	---	---	---	59,289
BREWSTER	---	138,349	65,565	---	---	---	---	---	203,914
BRICELYN	8,634	4,348	4,912	---	---	---	---	---	17,894
BROOK PARK	---	1,689	---	837	---	---	218,466	---	220,992
BROOKS	---	---	---	3,211	---	---	---	---	3,211
BROOKSTON	---	---	---	---	---	---	---	---	---
BROOTEN	---	---	213,798	---	---	---	---	1,351	215,149
BROWERVILLE	---	---	109,583	4,919	---	---	---	5,758	120,260
BROWNS VALLEY	165	180,762	35,393	76,655	750	---	---	---	293,725
BROWNSDALE	---	---	---	---	---	---	7,158	---	7,158
BROWNSVILLE	---	28,000	---	10,856	233,555	---	---	---	272,411
BROWNTON	5,720	18,059	5,155	2,120	---	---	---	2,000	33,054
BRUNO	---	---	---	---	---	---	20,686	---	20,686
BUCKMAN	---	---	7,078	8,921	---	---	15,036	---	31,035
BUFFALO LAKE	---	---	---	---	---	---	---	---	---
BUHL	79,121	306,172	312,603	68,592	105,789	---	---	---	872,277
BURTRUM	---	---	3,071	---	---	---	---	---	3,071
BUTTERFIELD	---	12,807	43,701	---	---	---	---	30,034	86,542
BYRON	646	44,961	120,868	2,576	---	---	---	---	169,051
CALLAWAY	1,495	4,356	3,665	763	---	---	---	---	10,279
CALUMET	---	---	21,090	---	---	---	---	---	21,090
CAMPBELL	---	15,000	---	---	---	---	---	---	15,000
CANBY	39,133	18,378	697	14,706	22,000	22,666	---	---	117,580

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
CANTON	---	1,800	68,365	---	---	---	---	---	70,165
CARLOS	765	46,000	---	1,615	---	---	---	---	48,380
CARLTON	9,732	183,209	4,960	13,824	---	---	---	---	211,725
CARVER	29,078	131,618	123,025	31,344	---	---	---	---	315,065
CASS LAKE	8,603	152,353	16,479	2,187	---	---	5,646	---	185,268
CEDAR MILLS	---	---	---	---	---	---	---	---	---
CENTER CITY	725	44,600	7,378	9,400	---	---	---	52,060	114,163
CENTERVILLE	5,340	27,076	798,254	126,258	---	---	---	9,351	966,279
CEYLON	---	602	1,908	---	---	---	---	---	2,510
CHANDLER	66,854	7,055	---	---	63,784	---	---	---	137,693
CHATFIELD	1,837	8,102	73,659	13,008	---	---	101,740	750	199,096
CHICKAMAW BEACH	319	---	16,870	---	---	---	---	---	17,189
CHISAGO CITY	770	100,744	532,089	4,919	1,000	---	5,905	---	645,427
CHOKIO	597	---	14,077	---	---	---	---	---	14,674
CLARA CITY	9,227	100,103	66,408	62,157	353,769	---	---	---	591,664
CLAREMONT	27,047	10,701	---	---	---	---	168,801	---	206,549
CLARISSA	29,249	28,457	58,753	5,904	---	1,968	---	---	124,331
CLARKFIELD	1,378	25,685	13,928	---	130,170	---	---	4,300	175,461
CLARKS GROVE	---	74,294	---	---	---	---	170,690	---	244,984
CLEAR LAKE	---	4,353	28,104	5,690	---	---	71,885	---	110,032
CLEARBROOK	3,477	3,382	481	3,710	---	---	---	---	11,050
CLEARWATER	2,078	188,778	159,805	26,493	---	---	---	---	377,154
CLEMENTS	---	9,077	---	1,039	---	---	---	---	10,116
CLEVELAND	647	149,667	24,152	---	---	---	---	---	174,466
CLIMAX	7,585	420	18,911	---	34,459	---	---	---	61,375
CLINTON	105,177	5,000	541	---	---	---	---	---	110,718
CLITHERALL	---	---	---	---	---	---	---	---	---
CLONTARF	---	---	---	---	---	---	---	---	---
COATES	---	---	---	---	---	---	---	---	---
COBDEN	---	---	3,166	---	---	---	---	---	3,166
COHASSET	169,116	160,751	123,044	199,636	---	---	2,241,149	1,153	2,894,849



**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
COKATO	12,424	13,061	26,408	5,004	161,726	---	---	13,746	232,369
COLD SPRING	8,863	47,960	751,427	20,602	---	---	---	---	828,852
COLERAINE	---	27,737	147,003	493,082	---	---	---	---	667,822
COLOGNE	---	8,975	1,369	33,662	---	---	2,004,454	---	2,048,460
COMFREY	9,000	25,131	67,993	---	---	---	---	---	102,124
COMSTOCK	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								---
CONGER	---	5,176	---	---	---	---	14,737	---	19,913
COOK	3,177	11,684	---	---	---	---	147,439	---	162,300
CORRELL	---	---	---	---	---	---	---	---	---
COSMOS	135	622	29,749	9,545	---	---	---	---	40,051
COTTONWOOD	10,961	11,132	30,150	3,661	---	---	30,517	---	86,421
COURTLAND	1,767	---	---	---	---	---	---	---	1,767
CROMWELL	---	29,948	---	62,457	---	---	---	---	92,405
CROSBY	11,353	196,729	75,064	58,015	---	---	---	202	341,363
CROSSLAKE	1,189,779	70,005	1,481	9,974	---	---	---	---	1,271,239
CURRIE	51,207	---	---	281	---	---	---	---	51,488
CUYUNA	---	31,242	17,079	---	---	---	---	---	48,321
CYRUS	---	---	6,914	---	---	---	18,184	---	25,098
DAKOTA	---	---	---	---	---	---	---	---	---
DALTON	---	---	---	3,802	---	---	---	---	3,802
DANUBE	1,189	9,047	---	368,156	---	---	---	2,739	381,131
DANVERS	---	---	---	---	---	---	---	---	---
DARFUR	---	---	24,366	7,860	---	---	---	---	32,226
DARWIN	---	---	---	7,073	---	---	---	---	7,073
DASSEL	23,229	32,561	322,901	745	---	---	844,245	---	1,223,681
DAWSON	2,537	98,969	28,195	95,639	---	---	---	612	225,952
DE GRAFF	---	---	---	---	---	---	---	---	---
DEER CREEK	---	---	---	---	---	---	---	---	---
DEER RIVER	6,292	37,248	9,323	6,553	---	---	---	18,735	78,151
DEERWOOD	---	6,016	---	2,443	---	---	---	160	8,619
DELAVAN	---	---	24,604	1,864	---	---	---	---	26,468

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
DELHI	---	---	---	1,225	---	---	---	---	1,225
DELLWOOD	---	---	31,872	---	---	---	---	---	31,872
DENHAM	---	---	---	---	---	---	---	---	---
DENNISON	---	---	---	5,421	---	---	---	---	5,421
DENT	---	5,888	10,043	2,954	---	---	---	---	18,885
DEXTER	---	4,877	---	19,489	60,013	---	---	---	84,379
DODGE CENTER	5,554	4,003	137,741	71,376	31,126	418,845	---	41,610	710,255
DONALDSON	---	---	---	---	---	---	---	---	---
DONNELLY	4,633	---	---	---	---	---	---	---	4,633
DORAN	---	---	---	---	---	---	---	---	---
DOVER	1,594	7,802	43,139	---	---	---	---	---	52,535
DOVRAY	---	7,052	---	---	---	---	---	---	7,052
DUMONT	---	---	---	---	---	---	---	---	---
DUNDAS	---	2,220	---	21,872	---	---	101,263	---	125,355
DUNDEE	5,551	3,093	1,599	---	---	---	---	---	10,243
DUNNELL	---	---	1,220	---	---	---	---	---	1,220
EAGLE BEND	2,198	17,580	24,426	848	---	---	2,795	---	47,847
EAGLE LAKE	3,880	28,294	153,976	29,792	---	---	---	---	215,942
EAST GULL LAKE	2,163	---	30,530	---	---	---	---	---	32,693
EASTON	7,088	3,099	8,670	---	---	---	---	---	18,857
ECHO	10,386	16,305	2,674	---	---	---	---	4,146	33,511
EDEN VALLEY	87,248	7,399	618,883	57,979	---	---	---	---	771,509
EDGERTON	3,330	3,696	14,174	5,060	---	---	---	---	26,260
EFFIE	---	---	---	---	---	---	---	---	---
EITZEN	---	---	3,748	2,290	---	---	---	---	6,038
ELBA	267	2,000	5,945	---	---	---	---	---	8,212
ELBOW LAKE	7,873	15,035	182,262	5,648	10,000	---	---	---	220,818
ELGIN	---	21,971	---	---	---	---	---	---	21,971
ELIZABETH	4,276	10,033	---	---	---	---	44,553	---	58,862
ELKO	---	8,621	---	78,086	---	---	---	---	86,707
ELKTON	---	---	15,796	6,656	---	---	---	---	22,452

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ELLENDALE	485	13,533	16,766	---	---	---	---	3,446	34,230
ELLSWORTH	2,123	7,201	1,212	---	940	---	---	---	11,476
ELMDALE	---	---	---	---	---	---	---	---	---
ELMORE	942	9,762	41,203	6,930	---	---	---	---	58,837
ELROSA	---	19,883	6,516	---	---	---	---	---	26,399
ELYSIAN	7,895	30,439	26,574	11,860	---	---	191,301	---	268,069
EMILY	4,383	31,847	426	672	---	---	---	---	37,328
EMMONS	---	---	---	---	---	---	---	---	---
ERHARD	250	---	---	6,364	---	---	---	---	6,614
ERSKINE	2,963	10,972	25,293	---	160,020	---	---	---	199,248
EVAN	---	---	---	1,000	---	---	---	---	1,000
EVANSVILLE	2,445	399	61,931	---	---	---	---	---	64,775
EXCELSIOR	107,611	---	70,836	124,887	---	---	---	841	304,175
EYOTA	1,091	7,242	2,421	6,111	---	---	---	---	16,865
FAIRFAX	---	4,765	51,158	2,637	---	---	60,606	---	119,166
FARWELL	5,250	---	---	---	---	---	---	---	5,250
FEDERAL DAM	---	---	---	---	---	---	---	---	---
FELTON	---	---	---	---	---	---	---	15,537	15,537
FERTILE	3,595	60,371	6,051	6,123	---	---	---	---	76,140
FIFTY LAKES	4,932	1,251	66,725	---	---	---	---	---	72,908
FINLAYSON	---	3,766	53,358	4,761	---	---	35,690	124,063	221,638
FISHER	---	4,368	256,719	---	---	---	---	---	261,087
FLENSBURG	---	---	38,889	---	---	---	---	36,050	74,939
FLOODWOOD	10,711	54,763	193,395	---	---	---	---	---	258,869
FLORENCE	---	---	---	---	---	---	---	---	---
FOLEY	38,556	373	104,614	196	29,940	---	235,869	---	409,548
FORADA	863	108,959	5,408	2,584	---	---	---	---	117,814
FORESTON	---	23,445	9,481	8,288	---	---	---	---	41,214
FORT RIPLEY	---	---	---	28,550	---	---	---	---	28,550
FOSSTON	---	59,139	8,873	---	---	---	603,725	93,604	765,341
FOUNTAIN	5,046	3,938	104,401	3,814	---	---	---	---	117,199

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
FOXHOME	---	20,000	---	---	---	---	---	---	20,000
FRANKLIN	---	---	34,485	983	---	---	---	---	35,468
FRAZEE	13,954	18,195	26,893	---	---	---	---	1,703	60,745
FREEBORN	1,946	11,784	107,163	---	---	---	---	---	120,893
FREEPORT	---	---	2,049	---	---	---	---	---	2,049
FROST	9,363	4,518	4,575	35,565	---	---	---	---	54,021
FULDA	215,121	7,597	21,537	3,810	---	---	---	---	248,065
FUNKLEY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
GARFIELD	---	5,869	3,150	9,311	---	---	---	---	18,330
GARRISON	2,990	3,007	---	4,142	---	---	---	---	10,139
GARVIN	---	4,578	---	---	---	---	---	---	4,578
GARY	7,252	4,035	---	---	---	---	---	---	11,287
GAYLORD	40,930	117	1,881,985	118,058	37,124	---	---	---	2,078,214
GEM LAKE	---	---	---	---	---	---	---	---	---
GENEVA	---	10,960	---	30,743	---	---	10,029	---	51,732
GENOLA	---	---	---	---	---	---	---	---	---
GEORGETOWN	1,755	---	---	1,009	---	---	---	---	2,764
GHENT	---	4,106	106,857	---	---	---	67,982	---	178,945
GIBBON	4,979	163,006	88,341	---	---	---	76,929	---	333,255
GILBERT	1,655	34,289	231,367	50,903	---	---	---	2,000	320,214
GILMAN	---	---	---	7,085	---	---	---	---	7,085
GLENVILLE	6,484	107	---	15,690	---	---	---	---	22,281
GLYNDON	3,888	8,956	25,690	---	51,888	---	163,769	3,018	257,209
GONVICK	---	3,500	---	310	---	---	---	---	3,810
GOOD THUNDER	236	247,047	16,909	1,613	---	---	---	---	265,805
GOODHUE	---	21,153	15,434	---	66,365	---	---	---	102,952
GOODRIDGE	---	---	---	---	---	---	---	---	---
GRACEVILLE	---	6,189	109,179	1,087	---	---	---	---	116,455
GRANADA	2,130	971	---	---	---	---	---	---	3,101
GRAND MARAIS	42,689	---	179,341	28,897	---	---	---	---	250,927
GRAND MEADOW	---	24,253	17,625	---	---	---	---	---	41,878

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
GRASSTON	---	---	12,376	---	---	---	---	---	12,376
GREEN ISLE	---	7,694	---	44,181	---	---	---	---	51,875
GREENBUSH	3,798	36,013	266,196	855	242,482	---	---	---	549,344
GREENFIELD	739	---	41,840	---	---	---	---	---	42,579
GREENWALD	---	---	---	8,667	---	---	---	---	8,667
GREENWOOD	---	---	---	9,442	---	---	---	---	9,442
GREY EAGLE	---	5,669	2,787	---	---	---	---	710	9,166
GROVE CITY	---	20,954	88,579	---	---	---	---	2,350	111,883
GRYGLA	6,494	23,851	4,114	---	111,389	98,151	---	---	243,999
GULLY	---	---	---	---	---	---	---	100	100
HACKENSACK	578	278	11,647	45,494	---	---	---	---	57,997
HADLEY	---	---	---	5,256	---	---	---	---	5,256
HALLOCK	12,995	3,462	47,309	---	10,362	---	17,679	---	91,807
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	---	---	---	---	---	---	---	---
HAMBURG	---	34,439	---	---	---	---	---	---	34,439
HAMMOND	3,659	---	---	---	---	---	---	---	3,659
HAMPTON	---	4,249	---	---	---	---	---	---	4,249
HANCOCK	10,070	8,569	9,447	158	---	---	---	---	28,244
HANLEY FALLS	3,077	6,329	3,471	1,800	---	---	---	---	14,677
HANOVER	781	2,500	9,741	---	---	---	---	---	13,022
HANSKA	---	---	---	10,646	---	---	---	---	10,646
HARDING	---	---	---	---	---	---	---	---	---
HARDWICK	---	260	538	---	---	---	---	---	798
HARMONY	5,825	39,105	148,301	---	25,721	---	---	---	218,952
HARRIS	10,740	17,887	45,861	---	---	---	---	6,330	80,818
HARTLAND	1,598	5,627	7,678	8,147	---	---	---	---	23,050
HATFIELD	---	---	---	---	---	---	---	---	---
HAWLEY	3,168	117,391	105,359	302,129	1,320	---	---	523	529,890
HAYFIELD	5,589	4,870	26,849	35,406	4,750	---	505,437	---	582,901
HAYWARD	988	935	62,626	457	---	---	---	---	65,006

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HAZEL RUN	---	1,335	---	---	---	---	---	---	1,335
HECTOR	2,689	3,897	34,667	---	---	---	53,511	14,721	109,485
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	---	192,667	92,761	577	34,408	---	7,486	25,036	352,935
HENDRICKS	---	10,449	---	---	---	---	---	---	10,449
HENDRUM	8,000	1,508	3,220	---	21,005	---	---	---	33,733
HENNING	9,300	45,304	23,426	1,000	68,970	39,640	7,803	---	195,443
HENRIETTE	---	---	---	---	---	---	---	---	---
HERMAN	---	---	---	---	---	---	---	---	---
HERON LAKE	1,346	25,935	5,858	19,269	---	---	---	---	52,408
HEWITT	---	---	---	---	---	---	---	---	---
HILL CITY	4,475	4,396	7,667	---	---	---	297,272	---	313,810
HILLMAN	---	---	---	---	---	---	---	---	---
HILLS	---	1,106	21,718	2,792	---	---	---	4,063	29,679
HILLTOP	6,761	---	1,034	23,578	---	---	---	4,672	36,045
HINCKLEY	---	23,093	---	12,402	2,541	---	---	27,509	65,545
HITTERDAL	---	739	1,315	---	---	---	---	---	2,054
HOFFMAN	---	---	---	---	---	---	---	---	---
HOKAH	16,372	7,307	30,611	10,865	---	---	---	---	65,155
HOLDINGFORD	---	4,244	---	---	---	---	---	---	4,244
HOLLAND	---	---	---	---	---	---	---	---	---
HOLLANDALE	3,172	10,391	1,992	---	---	---	---	---	15,555
HOLLOWAY	24,624	---	---	---	---	---	---	---	24,624
HOLT	---	---	---	---	---	---	---	---	---
HOUSTON	13,331	373,191	44,152	20,957	16,500	---	---	---	468,131
HOWARD LAKE	661	74,688	20,782	1,358	13,503	---	148,085	105,613	364,690
HOYT LAKES	---	16,242	88,964	300,553	180,425	---	---	---	586,184
HUMBOLDT	---	---	---	---	---	---	---	---	---
IHLEN	---	---	---	---	---	---	---	---	---
IONA	---	---	---	---	---	---	26,264	---	26,264
IRON JUNCTION	---	---	---	---	---	---	---	---	---

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
IRONTON	6,152	14,054	1,749	---	---	---	---	283	22,238
ISANTI	---	54,839	---	---	---	---	---	---	54,839
ISLE	19,872	38,511	17,918	---	---	---	---	---	76,301
IVANHOE	---	31,755	106,198	13,964	189,574	---	---	---	341,491
JANESVILLE	2,762	5,443	5,079	2,154	209,029	---	---	16,690	241,157
JASPER	14,452	---	39,285	1,310	550,475	---	---	---	605,522
JEFFERS	8,459	5,994	41,107	---	---	---	---	---	55,560
JENKINS	150	---	---	---	---	---	---	---	150
JOHNSON	---	---	---	---	---	---	---	---	---
KANDIYOHI	---	3,806	13,042	4,487	---	---	---	---	21,335
KARLSTAD	---	5,000	767	---	406,409	---	42,594	72,046	526,816
KASOTA	18,014	12,910	---	7,958	---	---	---	---	38,882
KEEWATIN	463	40,120	245,952	9,032	---	---	---	---	295,567
KELLIHER	546	23,383	31,260	---	17,939	---	---	---	73,128
KELLOGG	---	4,903	---	---	---	---	571,596	---	576,499
KENNEDY	---	2,621	16,892	---	---	---	---	---	19,513
KENNETH	---	---	---	1,426	---	---	---	---	1,426
KENSINGTON	---	2,500	---	---	---	---	---	---	2,500
KENT	---	---	---	---	---	---	---	---	---
KENYON	238	154,015	251,346	16,254	---	---	2,817	---	424,670
KERKHOVEN	8,200	103,148	---	---	---	---	---	---	111,348
KERRICK	---	---	---	---	---	---	---	578	578
KETTLE RIVER	13,155	108,778	---	---	---	---	---	---	121,933
KIESTER	998	5,837	---	---	---	---	---	---	6,835
KILKENNY	---	---	---	---	---	---	---	1,981	1,981
KIMBALL	192	405,089	10,376	---	---	---	---	---	415,657
KINBRAE	---	---	---	---	---	---	---	---	---
KINGSTON	---	---	---	---	---	---	---	---	---
KINNEY	---	---	---	---	---	---	---	---	---
LA PRAIRIE	4,697	---	114,239	5,000	---	---	---	---	123,936
LA SALLE	---	7,000	---	---	---	---	---	---	7,000

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LAFAYETTE	21,472	---	26,014	162	---	---	---	---	47,648
LAKE BENTON	---	496	16,934	10,811	50,400	---	---	---	78,641
LAKE BRONSON	13,229	9,500	950	---	---	---	---	561	24,240
LAKE CRYSTAL	7,774	7,397	340,625	2,390	---	---	230,183	---	588,369
LAKE HENRY	---	14,359	---	---	---	---	---	---	14,359
LAKE LILLIAN	---	---	---	---	---	---	---	---	---
LAKE PARK	17,713	7,385	70,384	4,255	33,904	---	---	---	133,641
LAKE SHORE	3,335	22,335	---	---	---	---	---	---	25,670
LAKE ST. CRX BEACH	---	5,200	---	7,868	---	---	---	35,119	48,187
LAKE WILSON	---	575	20,735	---	---	---	---	---	21,310
LAKEFIELD	150	6,935	26,677	8,949	65,786	---	---	16,258	124,755
LAKELAND	---	---	---	---	---	---	62,436	---	62,436
LAKELAND SHORES	---	---	---	---	---	---	---	---	---
LAMBERTON	771	9,332	34,953	1,648	---	---	---	---	46,704
LANCASTER	---	---	---	---	---	---	---	---	---
LANDFALL	479,715	4,255	51,279	23,036	---	---	---	---	558,285
LANESBORO	---	93,347	37,925	28,926	---	---	---	---	160,198
LAPORTE	---	---	---	---	---	---	---	---	---
LASTRUP	---	---	---	---	---	---	---	---	---
LE CENTER	6,482	---	2,580,878	---	60,375	---	---	---	2,647,735
LENGBY	---	---	---	---	---	---	---	328	328
LEONARD	---	---	---	---	---	---	---	---	---
LEONIDAS	2,961	---	4,121	2,396	---	---	---	5,400	14,878
LEROY	---	---	119,354	190,420	---	---	---	---	309,774
LESTER PRAIRIE	100,389	82,458	85,186	10,774	82,843	---	35,690	3,500	400,840
LEWISTON	7,578	123,603	40,724	27,378	34,377	---	---	---	233,660
LEWISVILLE	5,947	---	---	---	---	---	---	---	5,947
LEXINGTON	21,300	22,572	6,900	5,965	---	---	329,541	---	386,278
LILYDALE	---	---	144,274	---	---	---	---	---	144,274
LINDSTROM	4,078	70,095	207,862	3,962	---	---	---	76,340	362,337
LISMORE	820	2,795	928	---	77,685	---	137,834	---	220,062



**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LITTLEFORK	8,650	---	37,885	---	---	---	---	---	46,535
LONG BEACH	---	---	---	---	---	---	---	---	---
LONG LAKE	24,547	8,748	107,832	45,128	4,118	---	---	---	190,373
LONGVILLE	---	22,660	1,079	---	---	76,376	---	1,858	101,973
LONSDALE	548	144,848	146,660	5,246	---	---	24,774	4,570	326,646
LORETTO	---	---	44,321	51,903	---	---	---	---	96,224
LOUISBURG	---	---	---	---	---	---	---	---	---
LOWRY	---	45,140	15,305	1,018	---	---	---	---	61,463
LUCAN	---	---	22,470	251	---	---	---	---	22,721
LYLE	---	6,785	36,645	4,939	---	---	88,853	---	137,222
LYND	---	3,632	---	---	---	---	---	---	3,632
MABEL	---	33,289	9,883	18,622	77,466	---	188,099	---	327,359
MADELIA	11,919	40,888	59,998	93,779	---	---	---	---	206,584
MADISON	881	3,696	198,575	113,149	---	---	52,129	---	368,430
MADISON LAKE	---	178,204	14,155	7,997	9,358	---	---	---	209,714
MAGNOLIA	---	5,318	---	---	---	---	---	---	5,318
MAHNOMEN	---	24,542	65,674	---	---	---	725,827	---	816,043
MANCHESTER	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	---	---	---	---	---	---	---	---	---
MANTORVILLE	---	109,247	14,353	13,085	---	---	---	---	136,685
MAPLE LAKE	9,501	6,507	130,171	11,500	3,472	---	---	---	161,151
MAPLE PLAIN	5,824	233,501	---	---	---	---	---	14,921	254,246
MAPLETON	---	8,406	139,656	2,827	---	---	---	2,067	152,956
MAPLEVIEW	9,487	2,550	---	---	---	---	---	---	12,037
MARBLE	289	5,826	---	96,619	---	---	---	5,126	107,860
MARIETTA	---	5,622	1,055	17,407	---	---	---	---	24,084
MARINE ON ST CRX	2,820	46,045	15,759	12,276	---	---	---	4,945	81,845
MAYER	---	13,113	---	---	---	---	---	---	13,113
MAYNARD	139	14,233	9,876	11,197	---	---	---	---	35,445
MAZEPPA	5,355	46,904	---	---	---	---	---	---	52,259
MC GRATH	---	69,939	---	---	---	---	---	---	69,939

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MC GREGOR	---	178,319	3,506	2,852	---	35,657	---	---	220,334
MC INTOSH	58,883	11,278	43,703	10,450	---	---	---	---	124,314
MC KINLEY	14,380	---	111,644	888	---	---	15,042	---	141,954
MEADOWLANDS	---	---	---	---	---	---	---	---	---
MEDFORD	8,467	25,864	836,685	4,716	---	---	---	---	875,732
MEDICINE LAKE	---	30,427	---	---	---	---	---	---	30,427
MEIRE GROVE	34,139	---	11,622	---	---	---	---	---	45,761
MENAHGA	318	22,954	263,392	4,753	---	---	506,884	---	798,301
MENDOTA	1,091	---	---	---	---	---	---	200	1,291
MENTOR	490	22,355	5,000	---	---	---	---	---	27,845
MIDDLE RIVER	---	---	---	---	---	---	---	---	---
MIESVILLE	11,483	---	---	4,000	---	---	---	---	15,483
MILACA	12,887	26,411	38,460	6,027	94,126	---	---	---	177,911
MILAN	---	14,761	6,804	12,718	32,438	---	---	---	66,721
MILLERVILLE	---	2,520	---	1,438	---	---	---	---	3,958
MILLVILLE	---	---	---	2,000	---	---	---	---	2,000
MILROY	3,129	---	7,613	---	---	---	75,340	---	86,082
MILTONA	5,660	---	---	---	---	---	719,144	---	724,804
MINNEISKA	---	---	---	---	---	---	---	---	---
MINNEOTA	796	145,769	46,668	10,141	---	---	---	55,728	259,102
MINNESOTA CITY	---	4,098	66,883	---	---	---	---	---	70,981
MINNESOTA LAKE	266	70,161	76,694	4,791	---	---	---	---	151,912
MINNETONKA BEACH	---	1,313	---	18,110	---	---	---	---	19,423
MIZPAH	---	---	---	---	---	---	---	---	---
MONTGOMERY	---	36,508	202,644	12,093	2,543,400	---	---	84,566	2,879,211
MONTROSE	2,029	31,425	3,454	170,288	108,875	---	406,721	---	722,792
MOOSE LAKE	27,727	3,127	14,748	382,229	---	---	---	---	427,831
MORGAN	---	3,846	---	---	---	---	29,847	---	33,693
MORRISTOWN	3,372	96,667	19,435	9,751	---	---	---	213	129,438
MORTON	551	39,108	28,500	2,765	---	---	---	---	70,924
MOTLEY	6,286	14,532	25,080	---	---	---	---	---	45,898

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MOUNTAIN LAKE	7,630	40,369	4,862	127,194	318,100	---	---	6,834	504,989
MURDOCK	---	7,435	---	---	---	---	---	30,533	37,968
MYRTLE	---	572	---	---	---	---	---	---	572
NASHUA	---	---	---	---	---	---	---	---	---
NASHWAUK	10,955	25,539	41,898	159,459	---	---	---	---	237,851
NASSAU	---	---	---	---	---	---	---	---	---
NELSON	---	---	---	---	---	---	---	---	---
NERSTRAND	---	274	---	2,900	---	---	---	---	3,174
NEVIS	937	37,293	1,106	434	---	---	---	---	39,770
NEW AUBURN	2,822	---	30,480	1,403	5,097	---	21,472	4,260	65,534
NEW GERMANY	10,000	45,403	6,210	---	---	---	---	---	61,613
NEW LONDON	---	9,117	---	4,740	102,183	---	---	---	116,040
NEW MARKET	650	6,458	---	120	---	---	639,517	---	646,745
NEW MUNICH	---	5,692	2,898	---	---	---	2,207	---	10,797
NEW RICHLAND	4,962	83,700	13,838	---	---	---	---	---	102,500
NEW TRIER	---	---	---	2,869	---	---	---	---	2,869
NEW YORK MILLS	8,921	8,168	18,296	14,522	81,095	---	---	---	131,002
NEWFOLDEN	48,478	---	---	---	162,854	---	---	---	211,332
NICOLLET	---	---	439,876	---	---	---	---	---	439,876
NIELSVILLE	---	---	9,626	---	---	---	8,234	5,921	23,781
NIMROD	---	---	---	---	---	---	---	---	---
NISSWA	---	281,435	6,866	52,605	---	---	---	---	340,906
NORCROSS	---	---	---	---	---	---	10,779	---	10,779
NORTH REDWOOD	---	---	---	---	---	---	---	---	---
NORTHOME	---	2,485	---	325	---	---	---	---	2,810
NORTHROP	1,870	---	---	---	---	---	---	---	1,870
NORWOOD	8,842	---	161,670	63,529	56,625	---	---	---	290,666
ODESSA	---	---	---	---	---	---	640,948	---	640,948
ODIN	---	---	---	---	---	---	---	---	---
OGEMA	2,923	6,002	---	---	---	---	---	---	8,925
OGILVIE	1,154	10,815	549	---	---	---	---	11,540	24,058

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
OKABENA	---	---	---	---	---	---	---	---	---
OKLEE	15,421	5,062	---	---	---	---	---	15,478	35,961
ONAMIA	14,554	15,332	---	---	259,259	---	---	---	289,145
ORMSBY	---	---	---	---	---	---	---	1,000	1,000
ORONOCO	11,465	3,900	---	---	---	---	---	12,243	27,608
ORR	4,958	73,643	---	4,123	---	---	---	1,351	84,075
ORTONVILLE	---	222,731	17,425	37,024	2,870	2,500	---	45,927	328,477
OSAKIS	4,000	7,704	96,132	1,334	---	---	1,362,580	---	1,471,750
OSLO	---	21,669	10,705	---	---	---	---	1,122	33,496
OSTRANDER	---	20,596	---	---	---	---	---	---	20,596
OTTERTAIL	31,744	515	---	9,905	---	---	---	---	42,164
PALISADE	---	186,989	28,847	---	---	---	---	---	215,836
PARKERS PRAIRIE	302	13,665	3,762	---	---	---	915,992	---	933,721
PAYNESVILLE	10,408	53,072	540,782	145,866	---	---	525,179	---	1,275,307
PEASE	---	---	---	---	---	---	28,783	---	28,783
PELICAN RAPIDS	758	12,086	127,822	3,113	322,559	---	227,080	---	693,418
PEMBERTON	---	57,320	---	---	---	---	---	---	57,320
PENNOCK	---	---	---	---	---	---	---	1,550	1,550
PEQUOT LAKES	6,012	6,814	21,087	6,582	175,058	---	---	76,653	292,206
PERHAM	3,584	82,331	781,780	301,076	126,467	43,617	---	---	1,338,855
PERLEY	---	2,000	---	---	---	---	---	---	2,000
PETERSON	---	---	14,408	---	---	---	---	---	14,408
PIERZ	9,007	50,712	---	4,469	---	---	---	---	64,188
PILLAGER	67,720	4,380	8,225	---	---	---	---	3,355	83,680
PINE ISLAND	84,605	171,787	43,007	54,987	---	---	---	7,334	361,720
PINE RIVER	3,017	11,657	11,004	---	---	---	---	---	25,678
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PLATO	19,521	---	---	14,946	---	---	---	---	34,467
PLEASANT LAKE	---	---	---	32,808	---	---	---	---	32,808
PLUMMER	---	2,250	34,179	2,842	122,959	---	---	---	162,230
PORTER	1,640	8,751	5,767	---	---	---	---	---	16,158

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
PRESTON	247,387	5,611	3,399	144,625	---	---	---	89,274	490,296
PRINSBURG	7,647	4,099	81,104	1,395	---	---	---	---	94,245
QUAMBA	---	---	---	---	---	---	---	---	---
RACINE	731	---	7,295	---	---	---	---	---	8,026
RANDALL	---	4,047	20,022	68,033	---	---	---	3,472	95,574
RANDOLPH	2,871	---	---	---	---	---	---	---	2,871
RANIER	---	---	---	---	---	---	---	---	---
RAYMOND	---	---	---	276,633	---	---	---	---	276,633
RED LAKE FALLS	1,088	71,542	105,769	36,466	2,988	56,507	---	168,118	442,478
REGAL	---	---	---	---	---	---	---	---	---
REMER	---	88,743	---	---	---	---	4,930	---	93,673
RENVILLE	---	5,361	46,947	27,941	388,780	---	---	460	469,489
REVERE	---	---	---	---	---	---	---	---	---
RICE	---	---	248	---	11,670	---	---	21,699	33,617
RICHMOND	---	35,380	43,230	58,451	---	---	---	---	137,061
RICHVILLE	---	---	---	---	---	---	---	---	---
RIVERTON	---	---	---	4,842	---	---	---	---	4,842
ROCK CREEK	---	---	30,000	---	---	---	---	---	30,000
ROCKVILLE	32,316	464	821	60,821	---	---	2,041,214	---	2,135,636
ROGERS	8,503	27,157	1,046,891	105,170	1,362,772	---	2,059,982	8,505	4,618,980
ROLLINGSTONE	45,890	4,933	4,205	4,251	---	---	---	---	59,279
RONNEBY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
ROOSEVELT	---	556	---	---	---	---	---	---	556
ROSCOE	---	---	---	---	---	---	---	---	---
ROSE CREEK	618	7,852	31,610	3,954	---	---	---	---	44,034
ROSEAU	22,343	177,174	570,188	26,217	1,802,147	3,115	1,374,094	686,269	4,661,547
ROTHSAY	1,095	---	2,556	3,383	---	---	---	---	7,034
ROUND LAKE	---	10,280	1,917	348	---	---	---	---	12,545
ROYALTON	6,749	12,500	146,007	---	---	---	---	---	165,256
RUSH CITY	2,293	12,769	---	1,723	55,778	132,601	109,893	---	315,057
RUSHFORD	---	3,576	---	11,398	457,598	---	---	311,665	784,237

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
RUSHFORD VILLAGE	---	---	14,111	---	---	---	702,995	---	717,106
RUSHMORE	---	3,572	90,010	---	---	---	---	---	93,582
RUSSELL	---	6,507	---	---	---	---	---	---	6,507
RUTHTON	2,422	---	4,030	---	---	---	---	1,500	7,952
RUTLEDGE	1,671	---	---	---	---	---	---	---	1,671
SABIN	---	7,473	---	---	---	---	---	---	7,473
SACRED HEART	479	49,685	12,138	11,779	---	---	---	---	74,081
SANBORN	2,588	117,941	15,904	16,245	---	---	---	---	152,678
SANDSTONE	---	3,391	270	3,774	588,665	---	451,898	---	1,047,998
SARGEANT	---	---	---	2,500	---	---	---	---	2,500
SCANLON	52,968	5,770	17,864	3,145	---	---	---	---	79,747
SEAFORTH	2,985	2,940	2,334	903	---	---	---	---	9,162
SEBEKA	5,805	26,496	32,292	575	20,000	---	---	22,300	107,468
SEDAN	---	---	---	---	---	---	---	---	---
SHAHER	---	672	10,749	---	---	---	154,854	---	166,275
SHELLY	1,050	---	4,266	1,025	---	---	---	---	6,341
SHERBURN	62,948	35,768	2,079	5,050	---	---	---	---	105,845
SHEVLIN	---	30,035	---	---	---	---	---	---	30,035
SILVER BAY	1,991	51,718	32,431	79,670	---	152,093	---	---	317,903
SILVER LAKE	---	35,527	18,228	35,603	26,804	---	---	---	116,162
SKYLINE	---	1,502	---	---	---	---	---	---	1,502
SLAYTON	13,135	13,552	213,730	19,243	707,333	5,180	---	---	972,173
SOBIEŠKI	---	---	7,496	---	---	---	---	---	7,496
SOLWAY	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	142,266	14,958	---	---	---	---	---	---	157,224
SPICER	156,265	---	68,145	3,847	67,246	---	241,879	12,786	550,168
SPRING GROVE	---	314	162,049	---	246,716	---	76,917	41,649	527,645
SPRING HILL	---	---	---	---	---	---	---	---	---
SPRING PARK	2,238	108,752	4,512	13,782	---	---	---	---	129,284
SPRING VALLEY	1,368	27,439	3,739,269	8,145	---	---	---	---	3,776,221
SPRINGFIELD	13,116	99,876	627,524	29,639	108,956	5,751	---	---	884,862

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
SQUAW LAKE	---	---	---	---	---	---	---	---	---
STACY	---	---	---	---	---	---	196,043	---	196,043
STARBUCK	5,594	115,840	47,974	10,176	---	7,762	1,197,889	7,172	1,392,407
STEEN	5,804	---	---	---	---	---	---	---	5,804
STEPHEN	---	16,719	57,079	---	---	---	---	---	73,798
STEWART	2,085	13,701	27,539	---	---	---	---	---	43,325
STOCKTON	30,839	---	6,902	3,951	---	---	---	---	41,692
STORDEN	---	3,527	---	2,961	---	---	---	12,769	19,257
STRANDQUIST	432	---	153	998	---	---	---	---	1,583
STRATHCONA	---	---	---	---	---	---	3,471	---	3,471
STURGEON LAKE	575	2,428	22,885	---	---	---	---	675	26,563
ST. ANTHONY	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	5,350	472,355	---	---	---	---	---	---	477,705
ST. CLAIR	444	8,170	---	63,363	---	---	---	---	71,977
ST. FRANCIS	1,856	218,713	45,334	25,352	129,202	---	---	---	420,457
ST. HILAIRE	---	---	5,871	---	---	---	---	---	5,871
ST. LEO	---	829	---	---	---	---	---	---	829
ST. MARTIN	200,285	23,164	---	23,100	---	---	---	---	246,549
ST. MARY'S POINT	---	---	4,883	---	---	---	---	---	4,883
ST. ROSA	---	---	---	8,076	---	---	---	---	8,076
ST. STEPHEN	---	17,000	43,494	---	---	---	116,182	---	176,676
ST. VINCENT	---	---	---	---	---	---	---	---	---
SUNBURG	546	---	---	---	---	---	---	---	546
SUNFISH LAKE	---	---	---	---	---	---	---	---	---
SWANVILLE	---	---	---	1,378	---	---	---	---	1,378
TACONITE	3,809	---	89,328	23,601	---	---	---	1,000	117,738
TAMARACK	---	---	8,467	12,390	---	---	---	---	20,857
TAOPI	---	---	---	---	---	---	---	---	---
TAUNTON	---	3,880	18,000	---	---	---	---	---	21,880
TAYLORS FALLS	2,572	109,963	105,447	---	---	---	---	---	217,982
TENNEY	---	---	---	---	---	---	---	---	---

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
TENSTRIKE	---	---	---	---	---	---	---	---	---
THOMSON	2,628	---	---	---	---	---	---	---	2,628
TINTAH	---	2,575	---	1,830	---	---	---	---	4,405
TONKA BAY	426	---	14,304	57,230	---	---	---	---	71,960
TOWER	184,606	86,485	5,474	12,331	276,200	5,856	91,902	23,866	686,720
TRACY	2,786	17,361	933,285	46,303	---	5,542	---	1,450	1,006,727
TRAIL	---	---	---	---	---	---	---	---	---
TRIMONT	1,802	---	---	9,056	---	---	---	---	10,858
TROMMALD	---	---	---	---	---	---	---	---	---
TROSKY	---	---	---	---	---	---	---	---	---
TRUMAN	3,992	99,577	175,520	237,858	---	---	---	151,011	667,958
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	2,017	4,640	21,888	4,474	---	---	539,563	34,435	607,017
TYLER	120,541	27,763	5,295	28,461	---	---	---	---	182,060
ULEN	---	---	846	---	---	---	---	---	846
UNDERWOOD	---	2,188	---	13,961	---	---	---	---	16,149
UPSALA	4,242	4,500	3,700	---	---	---	919,542	---	931,984
URBANK	---	---	---	---	---	---	---	---	---
UTICA	---	---	11,123	---	---	---	---	---	11,123
VERGAS	3,640	---	---	9,400	---	---	---	---	13,040
VERMILLION	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
VERNDALE	3,116	---	22,649	309	---	---	---	---	26,074
VERNON CENTER	3,495	---	51,177	---	---	---	---	---	54,672
VESTA	1,026	445,512	---	654	217,022	---	---	---	664,214
VICTORIA	7,699	---	22,975	79,762	170,920	---	233,349	113,866	628,571
VIKING	---	---	---	---	---	---	---	3,020	3,020
VILLARD	---	---	17,954	---	---	---	---	---	17,954
VINING	---	---	---	---	---	---	---	---	---
WABASHA	23,667	41,025	7,487	8,580	183,307	---	614,313	---	878,379
WABASSO	---	10,517	68,260	12,245	---	---	30,510	---	121,532



**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WAHKON	1,403	689	10,111	---	---	---	---	5,109	17,312
WALDORF	79,288	---	38,350	---	---	---	---	---	117,638
WALKER	22,378	16,881	385,001	19,280	---	63,635	---	11,648	518,823
WALNUT GROVE	---	42,427	39,381	2,785	260	---	---	---	84,853
WALTERS	---	6,076	---	---	---	---	---	---	6,076
WALTHAM	---	---	---	---	---	---	---	---	---
WANAMINGO	4,968	67,017	148,367	---	---	---	---	5,500	225,852
WANDA	---	9,258	16,185	---	---	---	---	---	25,443
WARBA	7,071	---	---	10,754	---	---	---	---	17,825
WARREN	24,112	14,740	1,859	2,573	---	7,961	---	8,350	59,595
WARROAD	12,000	80,013	117,170	2,226	---	---	421,846	---	633,255
WATERTOWN	480,473	188,966	782,630	48,722	18,118	---	318,319	19,791	1,857,019
WATERVILLE	13,928	6,410	1,094,737	10,846	---	---	---	---	1,125,921
WATKINS	2,564	12,572	26,333	3,093	283,624	---	---	---	328,186
WATSON	---	---	24,436	---	---	---	---	---	24,436
WAUBUN	---	15,462	---	1,000	---	---	---	---	16,462
WAVERLY	---	---	27,702	20,304	---	---	149,074	23,460	220,540
WELCOME	5,343	6,707	---	---	198,236	---	---	---	210,286
WELLS	2,541	87,225	164,308	66,750	1,812	175,270	---	19,193	517,099
WENDELL	---	---	23,984	2,450	---	---	---	---	26,434
WEST CONCORD	---	3,966	648,717	---	---	---	---	---	652,683
WEST UNION	---	---	26,191	---	---	---	---	12,389	38,580
WESTBROOK	127	7,237	241,378	663	37,600	---	---	10,538	297,543
WESTPORT	---	---	---	---	---	---	---	---	---
WHALAN	590	---	---	---	---	---	---	---	590
WHEATON	420	12,078	42,615	23,236	749,532	10,605	---	126,287	964,773
WILDER	---	---	---	---	---	---	---	564	564
WILLERNIE	---	---	38,538	---	---	---	---	---	38,538
WILLIAMS	2,136	28,260	53,644	7,932	---	---	---	---	91,972
WILLOW RIVER	---	6,083	8,694	13,236	---	---	---	---	28,013
WILMONT	---	717	135,037	---	---	---	---	---	135,754

**Table 7**  
**Analysis of Capital Outlay by Function for the Governmental Funds**  
**For the Year Ended December 31, 1996**

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WILTON	270	---	---	---	---	---	---	---	270
WINGER	---	---	4,004	3,897	---	---	---	---	7,901
WINNEBAGO	2,830	201,450	155,692	11,805	---	---	---	---	371,777
WINSTED	---	21,112	37,546	20,961	4,070	26,688	---	---	110,377
WINTHROP	---	24,456	---	27,948	5,555	---	---	---	57,959
WINTON	850	---	18,375	6,854	---	---	---	---	26,079
WOLF LAKE	---	1,600	---	10,214	---	---	---	---	11,814
WOLVERTON	---	6,166	---	13,636	---	---	---	---	19,802
WOOD LAKE	6,222	20,822	31,327	227,645	---	---	---	---	286,016
WOODLAND	17,511	---	---	---	---	---	---	---	17,511
WOODSTOCK	---	525	---	---	---	---	---	---	525
WRENSHALL	---	5,155	9,924	4,362	---	---	---	6,375	25,816
WRIGHT	---	---	5,465	---	---	---	---	---	5,465
WYKOFF	12,949	15,348	4,420	3,316	---	---	---	---	36,033
WYOMING	147,803	45,246	46,456	15,355	---	---	711,785	---	966,645
YOUNG AMERICA	1,760	1,614	37,957	13,602	141,680	---	---	---	196,613
ZEMPLE	6,577	---	---	---	---	---	---	---	6,577
ZIMMERMAN	6,792	157,226	140,539	---	---	---	---	73,983	378,540
ZUMBRO FALLS	---	53,439	20,530	4,560	---	---	---	---	78,529
ZUMBROTA	1,257	32,691	93,913	386,400	507,155	---	---	---	1,021,416
TOTAL	<u>9,402,356</u>	<u>16,386,376</u>	<u>40,791,762</u>	<u>9,537,890</u>	<u>19,693,335</u>	<u>1,462,618</u>	<u>32,616,779</u>	<u>3,689,890</u>	<u>133,581,006</u>

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,739	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ADAMS	[23][24]	759	40,397	72,871	(32,474)	1,313	—	(31,161)	—	—	—	(18,791)	—	—	—	—
ADRIAN		1,159	102,819	74,416	28,403	3,872	2,890	29,385	—	—	—	4,000	—	—	—	—
AITKIN	[4]	1,739	—	—	—	—	—	—	—	—	—	—	—	—	—	—
AKELEY		395	46,625	66,368	(19,743)	25,109	32,225	(26,859)	—	—	—	21,372	61,448	565,000	32,225	565,000
ALBANY		1,611	117,545	119,194	(1,649)	5,885	—	4,236	—	—	—	—	5,708	—	—	—
ALBERTA	[0]	137	7,437	11,042	(3,605)	—	—	(3,605)	—	—	—	(3,605)	—	—	—	—
ALDEN	[*]	610	34,654	21,248	13,406	3,140	—	16,546	—	—	—	—	4,776	—	—	—
ALPHA	[*]	157	7,422	24,651	(17,229)	—	—	(17,229)	—	—	—	—	—	—	—	—
ALTURA	[0]	376	51,383	61,827	(10,444)	—	—	(10,444)	—	—	—	(8,881)	—	—	—	—
ALVARADO	[0]	354	21,606	55,272	(33,666)	1,357	—	(32,309)	—	—	—	—	—	—	—	—
AMBOY		551	29,078	28,649	429	6,359	—	6,788	—	—	—	—	21,244	—	—	—
ANNANDALE		2,412	107,883	113,296	(5,413)	19,486	17,676	(3,603)	—	—	—	(56,525)	8,573	—	17,676	55,000
APPLETON		2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARCO	[2]	101	12,879	12,198	681	3,220	1,658	2,243	—	—	—	—	—	—	1,658	2,083
ARGYLE	[0]	621	70,696	48,888	21,808	—	5,629	16,179	—	—	—	—	—	—	5,629	—
ARLINGTON		1,897	125,496	86,091	39,405	52,122	41,076	50,451	—	—	600,000	40,051	1,853,762	1,863,750	—	—
ASHBY		477	21,668	12,487	9,181	—	—	9,181	—	—	—	—	8,866	—	—	—
ASKOV		348	26,366	32,760	(6,394)	626	—	(5,768)	—	—	—	—	—	—	—	—
ATWATER		1,054	54,203	45,372	8,831	2,903	—	11,734	15	—	—	—	—	—	—	—
AUDUBON	[0]	420	31,866	16,240	15,626	13,421	5,401	23,646	—	—	—	—	5,401	—	9,900	9,000
AURORA		1,940	140,222	146,662	(6,440)	—	—	(6,440)	—	—	—	—	—	—	—	—
AVOCA		142	6,497	9,420	(2,923)	355	—	(2,568)	—	—	—	—	—	—	—	—
AVON		1,081	74,677	54,439	20,238	—	—	20,238	—	—	—	26,507	2,514	—	—	—
BABBITT	[3]	1,580	300,288	229,858	70,430	16,478	—	86,908	—	—	—	(140,000)	452,707	—	—	—
BACKUS		291	20,444	33,622	(13,178)	—	—	(13,178)	—	—	—	—	66,251	—	—	—
BADGER	[0]	460	14,213	8,681	5,532	10,698	—	16,230	—	—	—	—	—	—	—	—
BAGLEY		1,412	98,783	142,786	(44,003)	3,138	20,463	(61,328)	—	—	—	—	5,066	—	20,463	—
BALATON		729	81,232	63,820	17,412	—	24,660	(7,248)	—	—	—	—	2,551	—	24,660	10,000
BARNESVILLE		2,139	184,123	143,379	40,744	38,789	86,650	(7,117)	33,763	—	—	96,064	19,026	—	50,468	32,500
BARNUM		501	33,427	32,530	897	3,975	—	4,872	—	—	—	—	3,168	—	—	—
BARRETT		349	19,451	29,235	(9,784)	—	—	(9,784)	—	—	—	—	2,664	—	—	—
BARRY	[0][3]	32	1,750	6,995	(5,245)	1,306	1,045	(4,984)	—	—	—	(9,000)	—	—	1,045	1,000

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BATTLE LAKE	[0]	726	31,716	37,592	(5,876)	--	--	(5,876)	--	--	--	(10,000)	--	--	--	--
BAUDETTE		1,148	157,250	139,639	17,611	--	--	17,611	--	--	--	--	--	--	--	--
BEARDSLEY	[0]	271	10,626	5,017	5,609	--	--	5,609	--	--	--	--	2,576	--	--	--
BEAVER BAY		150	33,083	32,959	124	--	--	124	--	--	--	--	16,500	--	--	--
BEAVER CREEK	[0]	249	20,674	9,215	11,459	4,830	4,965	11,324	--	--	--	(352)	--	--	4,965	9,000
BECKER		1,711	171,469	134,661	36,808	9,035	--	45,843	--	--	--	16,604	17,612	--	--	--
BEJOU	[0]	100	3,870	3,912	(42)	--	--	(42)	--	--	--	(42)	--	--	--	--
BELGRADE		709	45,752	61,276	(15,524)	--	1,823	(17,347)	--	--	--	--	--	--	1,823	2,000
BELLECHESTER		153	13,548	18,656	(5,108)	297	6,983	(11,794)	--	--	--	--	--	--	6,983	2,013
BELLINGHAM	[0]	238	11,506	20,864	(9,358)	--	--	(9,358)	--	--	--	(9,358)	--	--	--	--
BELTRAMI	[0][2]	132	8,797	10,809	(2,012)	3,940	--	1,928	3,702	--	--	--	--	--	--	--
BELVIEW		404	20,619	16,595	4,024	906	--	4,930	--	--	--	--	--	--	--	--
BERTHA		502	15,664	10,883	4,781	201	--	4,982	--	--	--	--	1,565	--	--	--
BIG FALLS	[0]	332	15,706	6,720	8,986	234	--	9,220	--	--	--	6,600	--	--	--	--
BIGELOW		229	12,778	57,865	(45,087)	759	--	(44,328)	--	--	--	--	6,105	--	--	--
BIGFORK	[0]	381	34,532	30,204	4,328	2,675	--	7,003	469	--	715	(3,816)	2,213	--	--	--
BINGHAM LAKE	[0]	154	15,314	16,824	(1,510)	5,000	--	3,490	5,000	--	--	39,201	--	--	--	--
BIRCHWOOD	[0]	1,027	51,838	40,452	11,386	2,907	--	14,293	--	--	--	(58)	--	--	--	--
BIRD ISLAND	[0]	1,323	112,796	67,581	45,215	--	11,735	33,480	--	--	--	(6,520)	755	--	11,735	25,000
BISCAY	[0]	122	5,033	5,333	(300)	--	--	(300)	--	--	--	(300)	--	--	--	--
BIWABIK		1,070	83,681	90,392	(6,711)	10,494	--	3,783	--	--	--	--	--	--	--	--
BLACKDUCK	[0]	747	44,045	42,848	1,197	1,878	--	3,075	--	--	--	3,000	--	--	--	--
BLOMKEST	[0]	181	11,031	7,225	3,806	187	--	3,993	--	--	--	--	7,387	--	--	--
BLOOMING PRAIRIE		2,069	124,569	129,625	(5,056)	2,194	--	(2,862)	--	--	--	--	4,259	--	--	--
BORUP	[0][1]	109	11,219	11,731	(512)	386	1,400	(1,526)	--	--	--	(2,404)	--	--	1,400	7,000
BOVEY	[0][1]	648	121,803	95,944	25,859	12,002	--	37,861	--	--	--	891	--	--	--	--
BOWLUS	[0]	256	18,343	9,130	9,213	2,450	--	11,663	--	--	--	--	7,603	--	--	--
BOYD		226	11,071	24,503	(13,432)	5,637	10,200	(17,995)	--	--	--	(20,105)	9,218	--	10,200	8,000
BRAHAM		1,183	92,728	42,615	50,113	1,234	11,678	39,669	--	--	--	--	6,693	125,000	11,678	130,000
BRANDON	[0]	455	21,807	14,309	7,498	--	--	7,498	--	--	--	--	12,843	--	--	--
BREWSTER		546	52,310	50,685	1,625	8,916	11,329	(788)	--	--	--	--	--	--	11,329	12,140
BRICELYN		418	16,557	21,463	(4,906)	--	--	(4,906)	--	--	--	--	700	--	--	--
BROOK PARK	[0]	133	9,362	7,277	2,085	--	2,563	(478)	--	--	--	(5,563)	496	--	2,563	1,000

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BROOTEN	[1]	617	96,939	108,125	(11,186)	4,000	—	(7,186)	—	—	—	—	1,099	—	—	103,957
BROWERVILLE		771	34,206	46,195	(11,989)	719	—	(11,270)	—	—	—	—	10,359	—	—	—
BROWNS VALLEY	[0]	773	47,513	20,765	26,748	853	—	27,601	—	—	—	11,200	—	—	—	—
BROWNSDALE	[*]	700	9,512	6,557	2,955	—	—	2,955	—	—	—	—	—	—	—	—
BROWNTON		801	37,697	35,286	2,411	7,750	—	10,161	—	—	—	—	—	—	—	—
BUCKMAN	[0]	200	5,514	4,988	526	845	12	1,359	—	—	—	7,536	—	—	—	—
BUFFALO LAKE		730	41,292	62,525	(21,233)	—	—	(21,233)	—	—	—	(20,000)	—	—	—	—
BUHL	[4]	872	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BUTTERFIELD	[3]	570	100,432	123,173	(22,741)	29,042	13,845	(7,544)	18,240	—	—	—	66,547	—	13,845	5,000
BYRON		2,987	181,850	151,738	30,112	3,681	16,950	16,843	—	—	—	—	—	—	16,950	18,000
CALLAWAY	[0]	219	12,375	12,386	(11)	611	—	600	—	—	—	(223)	—	—	—	—
CALUMET	[0]	372	13,738	29,177	(15,439)	1,573	—	(13,866)	685	—	888	50	—	—	—	—
CAMPBELL	[0]	229	6,676	5,900	776	1,232	—	2,008	—	—	—	—	—	—	—	—
CANBY		1,841	131,728	129,973	1,755	9,949	—	11,704	—	—	—	—	3,822	—	—	—
CANTON	[0][3]	361	20,343	38,295	(17,952)	—	—	(17,952)	—	—	—	(34,428)	17,688	—	—	—
CARLOS	[0][3]	369	37,708	37,759	(51)	1,959	9,845	(7,937)	—	—	—	(4,252)	—	—	9,845	5,000
CARLTON	[3]	959	139,379	98,180	41,199	1,701	—	42,900	—	—	—	5,000	40,097	—	—	—
CARVER		880	141,808	105,012	36,796	27,584	26,692	37,688	—	—	—	—	—	325,000	26,692	320,000
CASS LAKE	[0]	878	41,557	25,243	16,314	1,531	—	17,845	—	—	—	—	58,671	—	—	—
CENTER CITY	[0]	568	52,505	26,729	25,776	5,205	—	30,981	507	—	—	—	10,081	—	—	—
CENTERVILLE		2,227	124,451	68,659	55,792	10,861	—	66,653	—	—	—	6,050	—	—	—	—
CEYLON		438	25,556	47,706	(22,150)	52,612	16,181	14,281	—	—	40,882	—	12,450	—	16,181	15,000
CHANDLER		301	17,515	20,190	(2,675)	—	—	(2,675)	—	—	—	6,490	473	—	—	—
CHATFIELD		2,375	132,339	107,119	25,220	9,729	—	34,949	—	—	—	20,435	2,988	—	—	—
CHISAGO CITY	[*]	2,093	132,009	106,749	25,260	32,251	17,180	40,331	—	—	—	13,458	108,932	—	17,180	26,100
CHOKIO	[0]	529	39,997	46,001	(6,004)	300	25,074	(30,778)	—	—	—	36,052	46,368	—	25,074	7,800
CLARA CITY		1,309	125,858	57,089	68,769	—	—	68,769	—	—	—	—	2,051	—	—	—
CLAREMONT		533	21,267	17,206	4,061	3,407	—	7,468	—	—	—	—	852	—	—	—
CLARISSA		623	33,640	32,094	1,546	—	—	1,546	—	—	—	—	10,971	—	—	—
CLARKFIELD		984	81,033	101,050	(20,017)	23,711	53,873	(50,179)	13,125	—	10,582	(45,350)	—	—	53,873	22,600
CLARKS GROVE	[0]	684	41,816	19,644	22,172	3,234	—	25,406	—	—	—	149	—	—	—	—
CLEAR LAKE		328	13,622	28,285	(14,663)	—	—	(14,663)	—	—	—	—	—	—	—	—
CLEARBROOK		560	40,455	36,054	4,401	—	—	4,401	—	—	—	—	—	—	—	—

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CLEARWATER	[3]	732	88,227	55,075	33,152	1,115	--	34,267	--	--	--	23,918	30,189	--	--	--
CLEMENTS	[3]	193	11,135	13,747	(2,612)	1,801	--	(811)	758	--	--	(4,200)	--	--	--	--
CLEVELAND		730	44,350	50,968	(6,618)	9,241	11,154	(8,531)	2,388	--	4,612	--	6,648	--	10,818	5,000
CLIMAX		255	30,101	37,193	(7,092)	--	1,138	(8,230)	--	--	--	--	2,661	--	--	--
CLINTON	[0]	541	34,095	41,088	(6,993)	818	--	(6,175)	--	--	--	(6,500)	--	--	--	--
COHASSET		2,228	38,355	53,930	(15,575)	1,868	--	(13,707)	--	--	32	--	--	--	--	--
COKATO		2,367	204,468	137,961	66,507	6,486	--	72,993	--	--	--	--	49,245	--	--	--
COLD SPRING		2,803	151,673	106,280	45,393	20,442	10,012	55,823	323	--	--	--	--	--	9,509	25,000
COLERAINE	[3]	1,040	162,418	137,585	24,833	7,905	--	32,738	--	--	--	--	9,357	--	--	--
COLOGNE	[*]	712	40,396	39,940	456	7,970	--	8,426	--	--	--	31,534	--	--	--	--
COMFREY	[0]	426	24,116	22,398	1,718	2,073	1,069	2,722	--	--	--	--	10,862	--	--	--
COMSTOCK		125	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
CONGER		131	7,300	6,405	895	282	--	1,177	--	--	--	--	--	--	--	--
COOK		674	46,421	91,476	(45,055)	--	--	(45,055)	--	--	--	--	--	--	--	--
CORRELL	[0]	57	4,048	2,085	1,963	--	--	1,963	--	--	--	--	--	--	--	--
COSMOS		602	40,908	46,629	(5,721)	4,250	--	(1,471)	--	--	--	--	--	--	--	--
COTTONWOOD		1,055	92,736	98,367	(5,631)	1,102	--	(4,529)	--	--	--	--	16,843	--	--	--
COURTLAND	[2]	454	50,713	83,437	(32,724)	1,036	--	(31,688)	--	--	--	--	745	--	--	--
CROMWELL	[*]	213	8,589	7,281	1,308	--	--	1,308	--	--	--	--	--	--	--	--
CROSBY	[*]	2,139	197,354	116,682	80,672	9,977	--	90,649	--	--	--	--	--	--	--	--
CURRIE		294	18,904	33,317	(14,413)	277	--	(14,136)	--	--	--	--	--	--	--	--
CUYUNA	[0]	206	10,464	8,246	2,218	--	--	2,218	--	--	--	2,892	--	--	--	--
CYRUS	[0]	329	7,858	12,365	(4,507)	--	--	(4,507)	--	--	--	--	--	--	--	--
DALTON	[0]	237	10,677	13,523	(2,846)	320	125	(2,651)	--	--	--	--	--	--	--	--
DANUBE		559	30,079	37,738	(7,659)	--	290	(7,949)	--	--	--	--	3,953	--	--	--
DARFUR		152	7,976	7,456	520	808	--	1,328	--	--	--	--	--	--	--	--
DARWIN	[4]	243	--	--	--	--	--	--	--	--	--	--	--	--	--	--
DASSEL		1,134	78,454	65,143	13,311	495	7,456	6,350	--	--	--	--	25,551	--	7,456	10,000
DAWSON	[3]	1,620	257,062	250,755	6,307	1,913	10,908	(2,688)	--	--	--	--	31,107	--	10,908	9,000
DE GRAFF	[2]	140	15,336	14,591	745	--	--	745	--	--	--	--	--	--	--	--
DEER CREEK	[3]	305	23,630	23,213	417	3,799	--	4,216	--	--	--	--	--	--	--	--
DEER RIVER	[0]	838	63,917	43,453	20,464	--	--	20,464	--	--	--	4,433	397	--	--	--
DEERWOOD	[*]	525	53,807	52,910	897	2,571	--	3,468	--	--	--	--	--	--	--	--

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
DELAVAN		234	13,825	10,578	3,247	—	—	3,247	—	—	—	—	—	—	—	—
DENNISON		149	8,485	16,499	(8,014)	10,641	5,400	(2,773)	3,467	—	—	(3,724)	3,660	—	5,400	4,000
DEXTER	[0]	304	20,927	30,297	(9,370)	16,234	—	6,864	3,320	—	12,187	—	—	—	—	—
DODGE CENTER		2,117	107,219	125,876	(18,657)	1,875	—	(16,782)	—	—	—	(20,000)	2,960	—	—	—
DONNELLY	[0]	229	19,848	23,500	(3,652)	75	—	(3,577)	—	—	—	(1,128)	—	—	—	—
DOVER	[3]	438	51,463	42,824	8,639	24,048	3,990	28,697	11,882	—	12,166	—	—	—	3,990	—
DOVRAY	[0]	56	4,351	4,489	(138)	56	—	(82)	—	—	—	—	—	—	—	—
DUMONT	[0]	122	7,318	4,472	2,846	—	—	2,846	—	—	—	—	—	—	—	—
DUNDAS		480	23,446	62,345	(38,899)	13,138	9,410	(35,171)	—	—	600	5,489	2,624	—	9,410	10,000
DUNNELL	[3][23][24]	213	17,209	10,842	6,367	—	—	6,367	—	—	—	—	1,665	—	—	—
EAGLE BEND		525	27,034	24,065	2,969	5,917	—	8,886	—	—	—	—	—	—	—	—
EAGLE LAKE		1,775	66,386	60,977	5,409	5,823	—	11,232	—	—	—	10,000	—	—	—	—
EASTON	[0]	220	9,801	11,386	(1,585)	1,322	—	(263)	—	—	—	—	—	—	—	—
ECHO	[*]	298	15,747	19,086	(3,339)	—	1,065	(4,404)	—	—	—	(10,000)	—	—	1,065	—
EDEN VALLEY		727	45,148	68,958	(23,810)	3,382	—	(20,428)	78	—	—	—	12,039	—	—	—
EDGERTON		1,116	70,244	65,909	4,335	2,202	11,363	(4,826)	—	—	—	—	—	—	11,363	9,000
EITZEN	[0]	240	10,214	10,194	20	86	—	106	—	—	—	—	—	—	—	—
ELBA	[0]	229	5,480	9,988	(4,508)	4,434	—	(74)	—	—	—	—	—	—	—	—
ELBOW LAKE	[0]	1,181	60,519	70,008	(9,489)	—	—	(9,489)	—	—	—	—	3,190	—	—	—
ELGIN		776	69,389	11,056	58,333	—	14,751	43,582	—	—	—	—	345,566	878,700	14,751	—
ELIZABETH	[0]	164	13,187	12,343	844	—	—	844	—	—	—	4,864	—	—	—	—
ELKO		280	16,980	8,963	8,017	377	—	8,394	—	—	—	—	—	—	—	—
ELKTON	[0][3]	137	8,666	21,970	(13,304)	12,545	—	(759)	—	—	—	(10,600)	12,676	—	—	—
ELLENDALE	[*]	559	25,769	31,630	(5,861)	2,443	—	(3,418)	—	—	—	(8,500)	450	—	—	—
ELLSWORTH	[0][1]	576	120,777	92,786	27,991	5,535	19,628	13,898	—	—	—	(15,000)	—	—	19,628	13,000
ELMORE	[1]	694	102,640	99,102	3,538	16,650	—	20,188	15,139	—	—	—	17,345	125,000	—	—
ELYSIAN		462	46,764	53,905	(7,141)	980	3,096	(9,257)	—	—	200	—	4,165	101,000	3,096	97,625
EMMONS	[0]	432	17,550	10,303	7,247	64	—	7,311	—	—	—	—	—	—	—	—
ERSKINE	[3]	425	65,907	52,878	13,029	2,018	4,004	11,043	—	—	—	2,473	14,388	—	4,004	10,773
EVANSVILLE	[0]	569	24,893	16,895	7,998	—	—	7,998	—	—	—	—	—	—	—	—
EXCELSIOR		2,361	223,895	221,541	2,354	15,191	—	17,545	—	—	—	23,320	—	—	—	—
EYOTA	[3]	1,560	250,481	186,719	63,762	15,673	44,607	34,828	—	—	—	—	1,856	—	44,626	26,317
FAIRFAX		1,334	106,819	82,303	24,516	—	—	24,516	—	—	—	(118,780)	5,922	—	—	—

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FELTON	[0]	205	3,552	4,920	(1,368)	—	—	(1,368)	—	—	—	(1,368)	—	—	—	—
FERTILE	[3]	854	82,441	74,117	8,324	9,454	11,815	5,963	—	—	—	—	2,247	—	11,815	10,100
FINLAYSON	[*][3]	257	24,328	43,984	(19,656)	—	22,643	(42,299)	—	—	—	23,000	—	—	22,643	8,000
FISHER	[0]	407	23,548	10,561	12,987	—	—	12,987	—	—	—	—	—	—	—	—
FLOODWOOD	[*]	560	33,578	30,518	3,060	4,436	—	7,496	—	—	—	—	—	—	—	—
FLORENCE	[0]	49	1,576	3,139	(1,563)	—	—	(1,563)	—	—	—	—	—	—	—	—
FOLEY		2,034	108,853	69,135	39,718	1,304	6,650	34,372	—	—	—	—	29,510	—	6,650	6,000
FORESTON	[0]	377	12,774	17,808	(5,034)	598	—	(4,436)	—	—	—	(5,000)	16,084	—	—	—
FOSSTON	[3]	1,538	199,870	193,744	6,126	7,814	9,165	4,775	—	—	—	6,514	56,523	59,000	9,165	25,000
FOUNTAIN		324	23,839	41,759	(17,920)	417	602	(18,105)	—	—	—	(8,000)	—	—	602	8,466
FRANKLIN		507	19,513	34,775	(15,262)	—	—	(15,262)	—	—	—	19,295	—	—	—	—
FRAZEE	[0]	1,204	51,154	60,928	(9,774)	—	—	(9,774)	—	—	—	—	—	—	—	—
FREEBORN	[*]	296	19,841	14,605	5,236	1,736	—	6,972	—	—	—	—	—	—	—	—
FREEPORT		563	42,643	28,697	13,946	33,272	4,650	42,568	—	—	—	4,000	75,201	—	4,650	10,000
FROST	[*]	240	22,436	21,461	975	490	—	1,465	—	—	—	—	—	—	—	—
FULDA		1,263	217,573	188,987	28,586	1,019	33,749	(4,144)	—	—	—	—	3,076	—	33,695	12,000
GARFIELD		274	30,723	25,289	5,434	—	7,176	(1,742)	—	—	—	—	—	—	5,176	2,000
GARVIN		136	18,307	17,142	1,165	468	5,184	(3,551)	7,135	—	—	—	—	—	5,184	2,270
GARY	[0]	193	10,948	4,731	6,217	7,206	7,400	6,023	—	—	—	—	—	—	7,400	7,000
GAYLORD		2,018	178,926	130,538	48,388	8,333	47,323	9,398	—	—	—	44,936	67,687	—	47,323	20,000
GENEVA		447	13,878	15,870	(1,992)	39	—	(1,953)	—	—	—	(20,000)	—	—	—	—
GEORGETOWN	[0]	108	3,197	4,706	(1,509)	—	—	(1,509)	—	—	—	—	—	—	—	—
GHENT	[0]	317	35,998	14,802	21,196	6,797	10,651	17,342	—	—	—	(275)	—	—	10,650	8,618
GIBBON	[0]	708	35,972	22,577	13,395	9	—	13,404	—	—	—	—	—	—	—	—
GILBERT		1,910	112,952	221,819	(108,867)	—	—	(108,867)	—	—	—	(33,799)	35,141	—	—	—
GLENVILLE	[*]	785	19,226	17,490	1,736	907	—	2,643	—	—	—	—	—	—	—	—
GLYNDON	[0]	919	54,018	37,207	16,811	24,132	2,233	38,710	2,397	—	—	23,200	—	—	2,233	13,325
GONVICK		293	23,894	36,212	(12,318)	3,258	438	(9,498)	—	—	—	—	—	—	438	2,500
GOOD THUNDER		586	42,081	27,438	14,643	1,603	4,357	11,889	—	—	—	—	—	—	5,600	75,000
GOODHUE		679	40,460	38,986	1,474	2,787	3,994	267	—	—	—	—	—	—	—	—
GOODRIDGE	[0]	112	12,715	5,714	7,001	—	—	7,001	—	—	—	—	—	—	—	—
GRACEVILLE	[0][3]	659	65,463	71,718	(6,255)	2,403	24,005	(27,857)	1,797	—	—	(15,000)	—	—	24,005	7,600
GRANADA	[23][24]	374	20,818	34,792	(13,974)	—	—	(13,974)	—	—	—	—	—	—	—	—

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**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
GRAND MARAIS		1,231	127,739	184,990	(57,251)	25,000	—	(32,251)	—	—	25,000	27,384	69,399	—	—	—
GRAND MEADOW	[*][3]	983	76,786	76,574	212	13,683	8,619	5,276	—	—	—	—	—	—	8,619	100,000
GREEN ISLE	[0]	303	12,810	11,648	1,162	—	—	1,162	—	—	—	—	—	—	—	—
GREENBUSH		827	74,558	68,075	6,483	1,876	—	8,359	—	—	—	—	40,217	30,000	—	—
GREY EAGLE		358	19,173	24,762	(5,589)	149	—	(5,440)	149	—	—	—	—	—	—	—
GROVE CITY	[3]	586	43,795	73,276	(29,481)	—	15,819	(45,300)	—	—	—	—	111,174	—	15,333	15,000
GRYGLA	[*][3]	238	30,397	34,890	(4,493)	15,887	4,775	6,619	—	—	—	(5,615)	4,419	—	4,775	8,884
HACKENSACK		254	64,827	50,581	14,246	1,369	19,342	(3,727)	—	—	—	—	1,263	—	19,342	15,000
HADLEY	[*][2]	94	5,675	6,257	(582)	28	—	(554)	—	—	—	—	—	—	—	—
HALLOCK		1,264	119,238	149,382	(30,144)	1,018	—	(29,126)	—	—	—	(10,000)	53,881	—	—	—
HALSTAD		593	51,601	44,840	6,761	—	—	6,761	—	—	—	—	—	—	—	—
HAMBURG	[0]	519	23,525	19,570	3,955	—	2,158	1,797	—	—	—	—	—	—	—	—
HAMMOND		204	11,665	9,263	2,402	5,095	2,700	4,797	—	—	—	—	1,251	—	2,700	—
HAMPTON	[0]	418	9,700	30,885	(21,185)	7,159	12	(14,038)	1,964	—	4,043	—	—	—	12	—
HANCOCK		715	57,542	52,398	5,144	8,718	—	13,862	5,504	—	2,260	18,327	5,333	—	—	—
HANLEY FALLS		241	33,350	34,564	(1,214)	474	2,055	(2,795)	—	—	—	—	3,948	—	2,055	6,468
HANSKA		441	20,726	38,012	(17,286)	8,544	—	(8,742)	—	—	—	—	—	—	—	—
HARDWICK	[0]	226	10,542	15,611	(5,069)	—	7,314	(12,383)	—	—	—	(16,806)	1,823	—	7,314	2,600
HARMONY		1,094	40,062	39,425	637	4,216	—	4,853	—	—	—	(51,915)	23,057	—	—	—
HARRIS	[0]	983	15,471	6,830	8,641	4,417	5,231	7,827	—	—	—	—	—	—	5,231	10,000
HARTLAND		301	15,201	11,097	4,104	—	—	4,104	—	—	—	8,000	—	—	—	—
HATFIELD	[0]	60	4,673	2,429	2,244	414	—	2,658	—	—	—	—	—	—	—	—
HAWLEY		1,735	119,373	109,936	9,437	5,901	32,445	(17,107)	—	—	—	—	277,627	153,940	32,445	13,000
HAYFIELD	[3]	1,303	179,838	159,942	19,896	3,887	—	23,783	—	—	—	56,000	13,282	—	2,742	—
HAYWARD		236	13,224	14,663	(1,439)	3,582	—	2,143	3,535	—	—	—	—	—	—	—
HECTOR		1,141	74,042	189,424	(115,382)	—	—	(115,382)	—	—	—	(25,000)	—	—	—	—
HENDERSON		777	47,898	57,027	(9,129)	770	—	(8,359)	—	—	—	—	12,102	—	—	—
HENDRICKS		683	60,668	49,726	10,942	4,306	6,451	8,797	—	—	—	—	—	—	6,451	7,284
HENDRUM	[0]	300	18,784	9,624	9,160	14,949	406	23,703	—	—	—	1,326	12,247	—	180	6,423
HENNING		768	41,134	39,763	1,371	—	—	1,371	—	—	—	—	661	—	—	—
HERMAN		473	21,255	54,616	(33,361)	—	—	(33,361)	—	—	—	(31,400)	—	—	—	—
HERON LAKE	[2]	764	82,005	77,238	4,767	854	—	5,621	—	—	—	—	24,524	—	—	—
HEWITT	[0]	262	10,835	18,802	(7,967)	74	—	(7,893)	74	—	—	—	—	—	—	—

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**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
HILL CITY	[0][1]	518	92,280	90,936	1,344	1,702	13,888	(10,842)	--	--	--	(52,752)	20,639	--	13,888	7,000
HILLS		613	37,465	52,915	(15,450)	--	275	(15,725)	--	--	--	--	6,866	--	275	400
HILLTOP	[3]	773	132,747	137,937	(5,190)	444	--	(4,746)	--	--	--	--	--	--	--	--
HINCKLEY		1,141	142,938	95,747	47,191	16,435	23,583	40,043	--	--	--	(1,936)	331,576	390,000	23,583	20,000
HITTERDAL	[0]	232	12,273	35,867	(23,594)	--	--	(23,594)	--	--	--	42,256	519	--	--	--
HOFFMAN	[0]	637	30,173	24,173	6,000	--	--	6,000	--	--	--	--	--	--	--	--
HOKAH		705	21,918	24,685	(2,767)	2,118	1,196	(1,845)	--	--	--	--	533	--	--	--
HOLDINGFORD		618	33,680	40,960	(7,280)	6,500	--	(780)	--	--	--	(10,000)	--	--	--	--
HOLLAND		208	5,017	6,251	(1,234)	--	--	(1,234)	--	--	--	--	--	--	--	--
HOLLANDALE		280	10,300	32,002	(21,702)	4,165	--	(17,537)	--	--	--	--	22,984	--	--	--
HOLLOWAY		119	4,635	7,645	(3,010)	6,776	--	3,766	6,776	--	--	--	--	--	--	--
HOLT	[0]	104	447	876	(429)	--	--	(429)	--	--	--	--	--	--	--	--
HOUSTON	[*]	1,018	46,796	46,457	339	--	--	339	--	--	--	--	--	--	--	--
HOWARD LAKE	[3]	1,628	237,433	271,622	(34,189)	21,301	--	(12,888)	--	--	--	--	25,722	--	--	--
HOYT LAKES		2,317	205,122	269,275	(64,153)	--	--	(64,153)	--	--	--	(25,691)	--	--	--	--
IHLEN	[0]	95	10,108	9,978	130	--	--	130	--	--	--	--	--	--	--	--
IONA	[0]	166	3,362	11,795	(8,433)	116	--	(8,317)	--	--	--	(2,000)	--	--	--	--
IRON JUNCTION	[0]	133	2,326	932	1,394	342	399	1,337	--	--	--	--	--	--	399	922
IRONTON	[*]	561	63,048	73,721	(10,673)	2,578	2,050	(10,145)	--	--	--	--	541	--	2,050	3,000
ISANTI	[3]	1,966	121,406	148,108	(26,702)	3,862	439	(23,279)	--	--	--	--	7,440	--	439	6,396
ISLE		612	62,105	44,413	17,692	--	--	17,692	--	--	--	--	--	--	--	--
IVANHOE	[1]	746	177,413	134,753	42,660	6,256	34,951	13,965	--	--	--	(17,838)	--	--	34,951	44,033
JANESVILLE		2,018	72,452	68,036	4,416	13,992	--	18,408	--	--	--	17,332	13,309	--	--	--
JASPER		583	74,850	93,071	(18,221)	28,104	28,497	(18,614)	--	28,000	--	--	55,034	434,000	28,497	434,000
JEFFERS		445	18,793	23,254	(4,461)	537	--	(3,924)	--	--	--	--	7,125	--	--	--
JOHNSON	[0]	42	867	3,029	(2,162)	--	--	(2,162)	--	--	--	(200)	--	--	--	--
KANDIYOHU	[0]	520	27,169	34,600	(7,431)	1,638	--	(5,793)	--	--	--	(15,000)	10,325	--	--	--
KARLSTAD		864	51,551	46,454	5,097	2,167	--	7,264	--	--	--	13,846	5,753	--	--	--
KASOTA	[3]	676	51,387	64,868	(13,481)	58,463	3,425	41,557	--	44,678	--	--	32,816	--	3,425	15,500
KEEWATIN	[4]	1,097	--	--	--	--	--	--	--	--	--	--	--	--	--	--
KELLIHER	[3]	366	24,056	21,703	2,353	--	--	2,353	--	--	--	(6,000)	577	--	--	--
KELLOGG		430	28,141	19,434	8,707	2,405	--	11,112	--	--	--	5,755	--	--	--	--
KENNEDY		321	25,145	35,969	(10,824)	6,530	6,368	(10,662)	--	--	--	--	--	--	6,368	2,231

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
KENNETH	[0]	77	3,563	2,948	615	325	—	940	—	—	—	—	—	—	—	—
KENSINGTON	[0]	293	17,828	24,201	(6,373)	—	—	(6,373)	—	—	—	(6,373)	—	—	—	—
KENT	[0]	127	7,061	3,695	3,366	—	—	3,366	—	—	—	—	—	—	—	—
KENYON		1,579	105,866	100,746	5,120	—	3,425	1,695	—	—	—	—	4,336	—	3,425	—
KERKHOVEN	[*]	746	62,120	17,594	44,526	6,810	—	51,336	—	—	—	37,163	14,928	—	—	—
KETTLE RIVER		194	13,908	12,880	1,028	196	—	1,224	—	—	—	—	720	—	—	—
KIESTER	[0]	594	23,159	34,865	(11,706)	14,206	12,263	(9,763)	—	—	—	(35,976)	—	—	12,155	30,000
KILKENNY	[0]	168	6,103	8,642	(2,539)	—	—	(2,539)	—	—	—	—	—	—	—	—
KIMBALL		683	54,654	63,244	(8,590)	19,328	11,980	(1,242)	9,096	98,470	—	(7,777)	98,470	—	11,980	31,000
KINNEY	[0]	244	8,180	158,132	(149,952)	70,846	—	(79,106)	—	—	—	—	—	—	—	—
LA PRAIRIE		484	25,069	23,053	2,016	—	—	2,016	—	—	—	—	—	—	—	—
LA SALLE		94	6,910	19,708	(12,798)	50	359	(13,107)	—	—	—	(8,321)	—	—	359	10,000
LAFAYETTE	[1]	483	87,122	140,864	(53,742)	258	—	(53,484)	—	—	—	(27,696)	100,709	—	1,973	3,737
LAKE BENTON	[1]	680	107,945	114,017	(6,072)	5,331	3,917	(4,658)	—	—	—	—	12,954	—	3,917	7,034
LAKE BRONSON	[0]	263	18,654	22,145	(3,491)	—	—	(3,491)	—	—	—	(3,491)	—	—	—	—
LAKE CRYSTAL		2,157	152,321	128,085	24,236	932	19,813	5,355	—	—	—	—	24,386	—	19,813	10,000
LAKE LILLIAN	[0]	227	12,343	11,575	768	2,281	—	3,049	—	—	—	—	—	—	—	—
LAKE PARK		656	77,499	49,517	27,982	2,544	26,920	3,606	—	586,802	—	(150,000)	669,007	—	26,772	8,500
LAKE WILSON	[3]	319	33,682	63,374	(29,692)	—	74	(29,766)	—	—	—	(11,994)	1,693	—	—	—
LAKEFIELD	[4]	1,685	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKELAND	[0]	2,014	131,414	91,963	39,451	3,449	—	42,900	—	—	—	59,000	40,045	—	—	—
LAMBERTON		972	57,468	62,841	(5,373)	324	—	(5,049)	—	—	—	(2,500)	8,035	—	—	—
LANCASTER	[0]	332	21,930	16,835	5,095	14,899	4,750	15,244	—	—	—	—	—	—	4,750	12,000
LANDFALL	[0]	628	17,295	18,277	(982)	—	—	(982)	—	—	—	—	—	—	—	—
LANESBORO	[4]	851	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LE CENTER		2,105	95,186	70,741	24,445	—	—	24,445	—	—	—	—	—	—	—	—
LEROY		932	63,724	83,880	(20,156)	670	—	(19,486)	—	—	—	33,487	63,345	112,554	—	—
LESTER PRAIRIE	[0]	1,215	87,213	37,702	49,511	1,552	—	51,063	—	—	—	(13,052)	10,002	—	—	—
LEWISTON		1,405	76,565	46,431	30,134	4,510	—	34,644	—	—	—	(12,496)	11,555	—	—	—
LEWISVILLE	[1]	292	65,308	25,469	39,839	61	—	39,900	—	—	—	(100)	116,342	—	—	—
LEXINGTON		2,237	72,581	82,197	(9,616)	2,551	—	(7,065)	—	—	—	—	2,300	—	—	—
LINDSTROM		2,721	174,122	116,317	57,805	16,989	54,063	20,731	—	—	—	3,235	—	—	54,063	30,000
LISMORE		249	14,170	15,710	(1,540)	3,321	—	1,781	—	—	3,068	—	3,220	—	—	—

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LITTLEFORK		878	54,560	61,341	(6,781)	—	—	(6,781)	—	—	—	—	13,603	—	—	—
LONG LAKE		1,929	177,173	148,979	28,194	—	16,661	11,533	—	—	—	—	—	—	11,022	90,000
LONSDALE	[*]	1,340	53,968	55,833	(1,865)	20,943	—	19,078	14,893	—	—	—	785	—	—	—
LORETTO	[0]	520	48,863	33,659	15,204	—	—	15,204	—	—	—	—	—	—	—	—
LOWRY	[0]	231	5,656	13,160	(7,504)	—	—	(7,504)	—	—	—	(2,500)	—	—	—	—
LUCAN	[0]	230	17,085	11,513	5,572	144	—	5,716	—	—	—	—	—	—	—	—
LYLE	[*]	505	32,929	21,291	11,638	—	—	11,638	—	—	—	—	—	—	—	—
LYND	[2]	303	41,444	55,327	(13,883)	2,904	—	(10,979)	—	—	—	—	—	—	—	—
MABEL	[0]	743	66,152	115,202	(49,050)	5,079	—	(43,971)	—	—	—	23,574	—	—	—	—
MADELIA		2,233	412,307	203,908	208,399	86,379	149,819	144,959	—	—	—	(6,000)	1,160,810	—	145,611	79,483
MADISON		1,930	179,532	183,990	(4,458)	2,375	—	(2,083)	—	—	—	—	858	—	—	—
MADISON LAKE		727	45,094	24,395	20,699	1,013	—	21,712	—	—	—	12,500	1,615	—	—	—
MAGNOLIA	[*]	159	17,023	19,849	(2,826)	14,397	2,121	9,450	—	—	—	5,689	—	—	2,121	6,275
MAHNOMEN		1,216	98,886	86,345	12,541	642	9,085	4,098	—	—	—	33,868	—	—	9,085	4,646
MANCHESTER	[0]	73	2,378	1,716	662	871	—	1,533	—	—	—	—	—	—	—	—
MANTORVILLE		980	25,098	32,810	(7,712)	572	—	(7,140)	—	—	—	—	27,451	—	—	—
MAPLE LAKE	[0]	1,441	117,333	49,029	68,304	35,721	28,678	75,347	19,343	581,897	5,808	—	696,836	549,086	28,678	25,000
MAPLE PLAIN	[*]	2,213	132,001	141,314	(9,313)	—	—	(9,313)	—	—	—	—	—	—	—	—
MAPLETON		1,560	124,145	78,949	45,196	6,581	2,725	49,052	—	—	—	66,000	—	—	2,725	764
MAPLEVIEW	[0][3]	204	25,751	35,781	(10,030)	1,237	—	(8,793)	359	—	—	—	—	—	—	—
MARBLE	[0][3]	626	100,966	97,951	3,015	8,704	8,630	3,089	—	—	—	—	19,363	—	—	—
MARIETTA	[0]	201	9,949	11,341	(1,392)	6,118	—	4,726	—	—	—	—	18,752	—	—	—
MAYER	[0]	525	21,816	18,013	3,803	—	—	3,803	—	—	—	(500)	—	—	—	—
MAYNARD		427	30,049	44,141	(14,092)	11,129	8,850	(11,813)	8,989	—	—	(8,000)	—	—	8,850	10,000
MAZEPPA		751	23,573	18,385	5,188	4,422	—	9,610	—	—	—	—	—	—	—	—
MC INTOSH	[1]	661	75,927	61,998	13,929	4,189	—	18,118	—	—	—	(3,662)	—	—	—	—
MC KINLEY		120	10,159	15,115	(4,956)	3,899	—	(1,057)	—	—	—	(1,351)	3,000	—	—	—
MEADOWLANDS		122	10,358	5,719	4,639	49	79	4,609	—	—	—	—	—	—	—	—
MEDFORD		767	27,450	41,929	(14,479)	—	—	(14,479)	—	—	—	—	8,858	—	—	—
MENAHGA		1,135	52,073	103,335	(51,262)	761	—	(50,501)	—	—	—	12,300	—	—	—	—
MIDDLE RIVER	[0]	282	14,462	19,278	(4,816)	21,794	5,125	11,853	—	20,600	—	(10,000)	19,739	—	5,125	2,000
MILACA		2,365	192,731	191,481	1,250	—	14,241	(12,991)	—	—	—	—	58,521	—	14,241	15,000
MILAN		334	12,222	16,474	(4,252)	315	—	(3,937)	—	—	—	—	1,454	—	—	—

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
MILLVILLE	[0]	166	8,589	4,776	3,813	--	--	3,813	--	--	--	--	--	--	--	--
MILROY		295	22,996	25,732	(2,736)	--	--	(2,736)	--	--	--	--	--	--	--	--
MINNEOTA		1,433	138,036	133,447	4,589	655	32,646	(27,402)	--	--	--	--	--	--	32,647	9,855
MINNESOTA LAKE	[3]	675	89,458	80,902	8,556	15,595	--	24,151	--	--	--	--	28,381	--	--	--
MINNETONKA BEACH		577	45,885	39,480	6,405	--	--	6,405	--	--	--	6,405	--	--	--	--
MONTGOMERY		2,542	121,644	113,171	8,473	--	--	8,473	--	--	--	--	--	--	--	--
MONTROSE	[0]	1,026	45,388	52,637	(7,249)	27,460	--	20,211	--	--	--	2,800	14,147	--	--	--
MOOSE LAKE		1,687	58,595	50,226	8,369	--	--	8,369	--	--	--	--	11,502	--	--	--
MORGAN	[3]	954	204,896	119,008	85,888	10,998	--	96,886	--	--	--	47,805	--	--	--	--
MORRISTOWN	[*]	829	63,888	14,934	48,954	9,402	19,758	38,598	927	--	6,240	--	--	--	19,989	10,000
MORTON		440	32,762	17,984	14,778	--	--	14,778	--	--	--	--	1,766	--	--	--
MOTLEY		491	128,940	100,675	28,265	145	43,650	(15,240)	--	--	--	48,000	--	--	43,650	17,000
MOUNTAIN LAKE		1,899	187,372	120,710	66,662	2,736	8,040	61,358	--	--	--	40,222	7,683	--	8,040	44,200
MURDOCK		277	20,917	18,209	2,708	--	--	2,708	--	--	--	--	14,131	--	--	--
MYRTLE	[0][3]	63	3,269	2,170	1,099	--	--	1,099	--	--	--	--	--	--	--	--
NASHUA	[0]	57	1,305	1,779	(474)	--	--	(474)	--	--	--	--	--	--	--	--
NASHWAUK	[4]	984	--	--	--	--	--	--	--	--	--	--	--	--	--	--
NERSTRAND	[0][3]	246	14,149	7,431	6,718	3,253	--	9,971	--	--	--	12,449	--	--	--	--
NEVIS		401	28,603	96,209	(67,606)	18,156	11,695	(61,145)	--	--	--	(25,057)	37,928	--	11,695	10,000
NEW AUBURN	[0]	365	18,712	17,871	841	2,860	--	3,701	926	--	--	850	4,951	--	--	--
NEW GERMANY	[0]	374	17,352	17,518	(166)	46	--	(120)	--	--	--	2,356	--	--	--	--
NEW LONDON		1,030	45,731	43,096	2,635	--	--	2,635	--	--	--	--	--	--	--	--
NEW MARKET		226	16,041	18,671	(2,630)	--	100	(2,730)	--	--	--	--	23,547	--	--	--
NEW MUNICH	[0]	326	13,594	8,048	5,546	10,000	--	15,546	--	--	10,000	--	--	--	--	--
NEW RICHLAND		1,201	85,799	78,227	7,572	38,041	--	45,613	--	--	--	4,200	32,357	--	826	2,477
NEW TRIER	[0]	97	8,308	6,370	1,938	338	826	1,450	--	--	--	--	41,566	--	--	--
NEW YORK MILLS		995	51,519	49,627	1,892	6,168	--	8,060	--	--	--	--	--	--	--	--
NEWFOLDEN	[0]	342	12,081	23,291	(11,210)	4,119	1,382	(8,473)	--	--	--	13,996	--	--	--	--
NICOLLET		837	66,994	50,546	16,448	--	--	16,448	--	--	--	15,235	5,749	--	--	--
NIELSVILLE		93	11,690	18,297	(6,607)	1,464	2,711	(7,854)	--	--	--	3,955	50,000	--	2,711	800
NORCROSS	[2]	75	6,109	6,825	(716)	--	--	(716)	--	--	--	--	--	--	--	--
NORTH REDWOOD	[0]	--	27,496	18,766	8,730	21,690	31,754	(1,334)	--	--	--	--	150,332	343,700	31,754	330,000
NORTHOME	[3]	296	24,176	65,287	(41,111)	6,875	9,900	(44,136)	--	--	--	--	--	--	9,900	10,000

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
NORTHROP		274	13,605	25,178	(11,573)	20,107	1,963	6,571	20,107	--	--	14,447	--	--	1,964	10,000
NORWOOD		2,967	138,496	88,847	49,649	31,110	36,957	43,802	21,984	--	--	5,000	--	--	36,957	44,000
ODESSA	[0][3]	141	23,277	14,778	8,499	--	--	8,499	--	--	--	5,000	7,830	--	--	--
ODIN		123	4,636	7,301	(2,665)	447	--	(2,218)	--	--	--	(500)	--	--	--	--
OGILVIE	[*]	529	16,098	20,557	(4,459)	2,084	36	(2,411)	--	--	--	(9,500)	7,788	--	36	40,903
OKABENA	[2]	216	29,412	30,450	(1,038)	2,137	--	1,099	1,434	--	703	--	--	--	--	--
OKLEE	[2]	427	37,270	41,795	(4,525)	10,860	--	6,335	--	--	--	5,000	--	--	--	--
ONAMIA	[0][3]	776	54,562	51,067	3,495	991	--	4,486	--	--	--	--	1,559	--	--	--
ORMSBY	[0]	151	8,688	7,640	1,048	--	--	1,048	--	--	--	--	--	--	--	--
ORR	[3]	263	70,384	98,488	(28,104)	4,463	--	(23,641)	--	--	--	--	13,061	--	--	--
ORTONVILLE	[4]	2,091	--	--	--	--	--	--	--	--	--	--	--	--	--	--
OSAKIS	[1]	1,335	255,746	347,085	(91,339)	2,327	--	(89,012)	--	--	--	71,401	1,454	--	--	--
OSLO		359	71,166	93,854	(22,688)	8	9,311	(31,991)	--	--	--	--	--	--	9,311	3,643
OSTRANDER	[0]	269	14,715	14,019	696	--	--	696	--	--	--	--	--	--	--	--
PALISADE	[*]	150	13,005	9,872	3,133	511	--	3,644	--	--	--	--	--	--	--	--
PARKERS PRAIRIE		956	63,761	37,795	25,966	2,068	--	28,034	--	--	--	11,000	832	--	--	--
PAYNESVILLE		2,301	217,989	208,980	9,009	9,144	1,635	16,518	--	--	--	114,000	--	--	--	--
PELICAN RAPIDS		1,929	225,691	174,700	50,991	644	9,425	42,210	--	--	--	--	243,997	--	9,425	30,000
PEMBERTON	[0]	230	16,225	9,562	6,663	315	3,008	3,970	--	--	--	--	--	--	3,008	3,000
PENNOCK	[*]	484	25,507	12,144	13,363	--	--	13,363	--	--	--	--	--	--	--	--
PEQUOT LAKES		886	58,038	50,114	7,924	9,665	--	17,589	149	--	--	(10,000)	91,120	--	--	--
PERHAM		2,297	153,664	126,679	26,985	16,354	--	43,339	--	--	--	--	72,290	--	--	--
PERLEY	[0]	127	8,296	3,970	4,326	--	100	4,226	--	--	--	4,226	--	--	--	--
PETERSON	[0]	249	6,942	4,344	2,598	--	--	2,598	--	--	--	--	--	--	--	--
PIERZ	[0]	1,085	48,768	26,144	22,624	50	--	22,674	--	--	--	--	--	--	--	--
PILLAGER		315	35,014	52,799	(17,785)	681	--	(17,104)	--	--	--	--	--	--	--	--
PINE ISLAND		2,241	220,123	151,957	68,166	4,007	13,823	58,350	--	--	--	--	727	--	13,823	104,000
PINE RIVER		947	56,507	54,334	2,173	--	--	2,173	--	--	--	21,275	--	--	--	--
PLATO	[0]	336	19,049	14,657	4,392	340	--	4,732	--	--	--	--	--	--	--	--
PLUMMER	[1]	278	41,103	52,881	(11,778)	362	9,180	(20,596)	--	--	--	(4,055)	--	--	9,180	3,000
PORTER	[3]	209	29,949	20,545	9,404	441	3,908	5,937	--	--	--	9,140	1,033	--	3,908	1,180
PRESTON		1,534	97,894	105,343	(7,449)	5,435	5,254	(7,268)	--	--	--	--	--	--	5,254	--
PRINSBURG	[0]	503	19,559	24,942	(5,383)	7,690	--	2,307	--	--	--	--	--	--	--	--

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
RACINE		314	22,444	38,762	(16,318)	276	629	(16,671)	--	--	--	--	44,663	32,000	--	--
RANDALL	[3]	586	76,754	134,863	(58,109)	26	14,768	(72,851)	--	--	--	--	6,478	--	14,768	6,000
RANDOLPH	[0]	347	10,517	15,528	(5,011)	--	--	(5,011)	--	--	--	--	--	--	--	--
RANIER	[3]	196	141,626	147,980	(6,354)	17,259	4,604	6,301	--	--	--	5,000	348	--	4,604	6,000
RAYMOND	[0]	667	29,714	29,045	669	--	--	669	--	--	--	--	--	--	--	--
RED LAKE FALLS		1,483	123,481	87,754	35,727	2,041	31,073	6,695	--	--	--	--	--	--	31,073	11,000
REMER	[3]	353	59,297	35,200	24,097	20,000	16,247	27,850	--	--	20,000	--	33,364	--	15,805	6,000
RENVILLE		1,380	130,513	76,849	53,664	1,732	9,550	45,846	--	--	--	8,036	30,077	--	9,550	42,500
REVERE	[2]	108	7,762	10,608	(2,846)	--	--	(2,846)	--	--	--	--	653	--	--	--
RICE		683	33,683	61,853	(28,170)	1,665	--	(26,505)	--	--	--	--	--	--	--	--
RICHMOND	[0]	1,084	36,324	25,825	10,499	5,158	--	15,657	--	--	--	--	--	--	--	--
RIVERTON	[0]	123	9,906	11,877	(1,971)	--	--	(1,971)	--	--	--	--	--	--	--	--
ROCKVILLE	[0]	644	23,598	25,655	(2,057)	12,509	--	10,452	2,975	--	--	85,000	9,677	--	--	--
ROGERS	[0]	1,364	116,436	75,083	41,353	68,660	--	110,013	--	--	--	--	9,237	--	--	--
ROLLINGSTONE		738	35,338	32,755	2,583	767	--	3,350	--	--	--	10,250	5,000	--	--	--
ROSCOE	[0]	136	6,497	3,252	3,245	--	--	3,245	--	--	--	--	--	--	600	3,000
ROSE CREEK	[0][3]	379	44,265	38,383	5,882	--	--	5,882	--	--	--	--	384	--	--	--
ROSEAU		2,736	284,248	161,451	122,797	6,795	--	129,592	--	--	--	36,044	32,963	11,904	--	--
ROTHSAY	[0]	449	45,024	24,927	20,097	--	--	20,097	--	--	--	--	--	--	--	--
ROUND LAKE	[4]	470	--	--	--	--	--	--	--	--	--	--	--	--	--	--
ROYALTON	[0]	814	52,354	38,846	13,508	3,360	4,302	12,566	--	--	--	--	10,050	--	4,302	5,000
RUSH CITY		1,614	79,528	66,108	13,420	12,494	--	25,914	--	--	--	67,000	--	--	--	--
RUSHFORD		1,614	50,048	33,532	16,516	1,619	--	18,135	--	--	--	--	2,201	--	--	--
RUSHFORD VILLAGE	[0]	627	7,270	4,697	2,573	658	--	3,231	--	--	--	--	--	--	--	--
RUSHMORE		371	24,767	43,510	(18,743)	2,795	--	(15,948)	--	--	--	--	18,494	--	--	--
RUSSELL		388	23,230	47,625	(24,395)	--	802	(25,197)	--	--	--	--	--	--	802	--
RUTHTON	[2]	329	25,340	41,783	(16,443)	18,055	18,793	(17,181)	--	--	--	--	--	--	18,793	7,000
SABIN	[0]	502	43,046	27,901	15,145	522	9,640	6,027	--	--	--	(60,677)	127,736	90,000	9,640	15,000
SACRED HEART	[3]	591	77,141	158,726	(81,585)	25,200	--	(56,385)	--	--	--	11,052	2,609	--	--	--
SANBORN		452	25,971	24,615	1,356	148	--	1,504	--	--	--	(15,300)	22,500	--	--	--
SANDSTONE	[3]	1,989	248,931	150,712	98,219	4,327	--	102,546	--	--	--	--	11,000	--	--	--
SARGEANT		75	5,326	5,590	(264)	--	--	(264)	--	--	--	--	--	--	--	--
SCANLON	[3]	888	101,659	120,683	(19,024)	--	--	(19,024)	--	--	--	(19,024)	--	--	--	--

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SEBEKA	[0]	647	31,872	11,990	19,882	1,937	3,339	18,480	--	--	--	--	--	--	3,030	870
SHAFFER	[0][3]	387	66,965	19,782	47,183	157,623	34,003	170,803	33,137	--	--	(614)	1,524	--	34,003	15,000
SHELLY	[0]	219	19,797	25,706	(5,909)	4,425	5,220	(6,704)	--	--	--	--	1,744	--	5,220	1,800
SHERBURN	[1]	1,092	213,007	275,448	(62,441)	34,348	--	(28,093)	10,182	--	5,541	--	57,755	--	--	--
SILVER BAY		1,957	407,756	325,359	82,397	8,149	--	90,546	--	--	--	--	33,232	--	--	--
SILVER LAKE		801	43,825	33,115	10,710	1,773	5,582	6,901	--	--	--	5,000	2,392	--	5,582	--
SKYLINE	[0]	343	14,911	11,097	3,814	--	--	3,814	--	--	--	--	8,696	--	--	--
SLAYTON	[3]	2,162	199,378	237,471	(38,093)	23,657	--	(14,436)	--	--	--	--	89,598	--	--	--
SOUTH HAVEN		201	6,203	10,219	(4,016)	--	--	(4,016)	--	--	--	(1,000)	--	--	--	--
SPICER		1,164	83,458	66,107	17,351	9,463	--	26,814	--	--	--	--	8,621	--	--	--
SPRING GROVE	[0]	1,240	106,875	56,919	49,956	139	--	50,095	--	--	--	--	1,924	--	--	--
SPRING PARK		1,829	166,762	127,005	39,757	34,085	--	73,842	--	--	--	--	29,111	--	--	--
SPRING VALLEY		2,484	255,527	167,693	87,834	2,968	--	90,802	--	--	--	(23,546)	441,586	--	--	--
SPRINGFIELD		2,217	181,125	206,786	(25,661)	749	--	(24,912)	--	--	--	--	833,378	--	--	--
STACY	[0][3]	1,191	141,715	86,915	54,800	9,752	--	64,552	6,025	--	--	69,800	--	--	--	--
STARBUCK	[0]	1,165	113,256	51,243	62,013	368	66,170	(3,789)	--	--	--	39,361	--	--	66,170	20,000
STEEN	[0]	189	11,610	15,654	(4,044)	1,890	170	(2,324)	--	--	--	--	1,234	--	170	257
STEPHEN	[0]	696	82,610	138,222	(55,612)	52,878	3,650	(6,384)	--	--	--	(25,000)	--	--	3,650	14,000
STEWART	[*]	565	20,401	18,414	1,987	67	--	2,054	--	--	--	67	--	--	--	--
STORDEN	[*]	273	20,126	28,170	(8,044)	--	--	(8,044)	--	--	--	--	12,426	--	--	--
STRANDQUIST	[0]	88	3,402	1,464	1,938	--	--	1,938	--	--	--	1,938	--	--	--	--
STRATHCONA	[0]	45	129	143	(14)	--	--	(14)	--	--	--	--	--	--	--	--
ST. BONIFACIUS	[*]	1,424	84,678	50,741	33,937	57,279	8,270	82,946	--	--	--	17,500	--	--	--	--
ST. CLAIR		706	43,029	30,515	12,514	6,730	--	19,244	--	--	--	47,000	--	--	--	--
ST. FRANCIS		3,491	82,677	123,233	(40,556)	1,820	--	(38,736)	--	--	--	--	17,813	--	--	--
ST. HILAIRE	[0]	297	20,363	28,308	(7,945)	560	--	(7,385)	--	--	--	(5,600)	--	--	--	--
ST. LEO		109	8,852	7,048	1,804	--	1,679	125	--	--	--	(622)	--	--	1,679	2,631
ST. MARTIN	[0]	286	14,942	13,876	1,066	7,950	4,552	4,464	7,320	--	--	--	4,000	--	4,552	8,692
SWANVILLE	[0][3]	316	24,791	38,998	(14,207)	1,011	--	(13,196)	393	--	--	--	--	--	--	--
TACONITE	[0]	319	--	32,813	(32,813)	--	--	(32,813)	--	--	--	(32,813)	--	--	--	--
TAUNTON	[1]	175	28,832	34,894	(6,062)	10,285	8,484	(4,261)	--	--	--	--	--	--	8,484	7,245
TAYLORS FALLS		787	101,955	62,006	39,949	3,562	--	43,511	--	--	--	465	--	--	--	--
THOMSON	[0]	139	11,611	16,769	(5,158)	653	--	(4,505)	--	--	--	900	--	--	--	--

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



**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
TINTAH	[0]	72	6,510	262	6,248	10,717	10,655	6,310	--	--	--	--	878	--	4,700	4,000
TONKA BAY		1,481	124,084	160,457	(36,373)	--	--	(36,373)	--	--	--	--	29,734	--	--	--
TOWER	[0][3][24]	498	93,467	123,532	(30,065)	5,435	14,752	(39,382)	--	--	--	--	--	--	14,752	20,000
TRACY	[3]	2,059	313,472	262,485	50,987	49,616	--	100,603	--	--	--	207,856	309	--	--	--
TRIMONT		740	61,822	84,880	(23,058)	24,278	32,768	(31,548)	6,099	--	4,244	--	--	--	32,768	15,000
TROMMALD	[0]	99	6,138	2,817	3,321	--	--	3,321	--	--	--	--	--	--	--	--
TROSKY		122	7,820	2,932	4,888	--	245	4,643	--	--	--	--	--	--	245	276
TRUMAN		1,288	133,972	96,680	37,292	14,646	34,514	17,424	--	--	--	1,941	6,433	--	32,283	50,000
TWIN LAKES		142	6,040	13,073	(7,033)	3,558	--	(3,475)	3,558	--	--	--	--	--	--	--
TWIN VALLEY	[1]	834	165,536	112,913	52,623	11,964	18,122	46,465	2,647	--	--	100,000	104	--	18,122	10,000
TYLER		1,243	118,108	102,830	15,278	3,723	11,997	7,004	--	--	--	--	1,572	--	11,997	15,074
ULEN		543	30,323	19,817	10,506	4,152	--	14,658	1,894	--	2,258	--	575	--	--	--
UNDERWOOD	[0]	284	18,433	26,837	(8,404)	8,317	--	(87)	5,737	--	--	--	4,848	--	--	--
UPSALA		372	24,025	20,537	3,488	277	--	3,765	--	--	--	--	--	--	--	--
UTICA		215	14,605	16,612	(2,007)	6,942	--	4,935	6,942	--	--	--	--	--	--	--
VERGAS	[0]	282	24,883	16,301	8,582	31,131	28,980	10,733	--	--	--	93,753	961	--	28,980	10,000
VERMILLION		508	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
VERNDALE		557	33,217	39,976	(6,759)	943	6,125	(11,941)	--	--	--	--	--	--	6,125	2,500
VERNON CENTER		333	35,048	21,722	13,326	--	454	12,872	--	--	--	--	20,167	--	454	3,000
VESTA		339	19,089	21,984	(2,895)	--	--	(2,895)	--	--	--	--	7,713	--	--	--
VICTORIA	[*]	3,343	105,750	135,325	(29,575)	30,380	--	805	--	--	--	--	--	--	--	--
VIKING	[0]	91	1,165	695	470	--	--	470	--	--	--	--	--	--	--	--
WABASHA	[*][3]	2,516	301,831	221,287	80,544	23,401	--	103,945	--	--	1,724	--	83,160	--	--	--
WABASSO		703	53,758	44,390	9,368	--	--	9,368	--	--	--	4,500	--	--	--	--
WALDORF	[0]	246	13,755	23,030	(9,275)	--	--	(9,275)	--	--	--	(9,502)	--	--	--	--
WALKER	[3]	981	273,798	182,603	91,195	11,610	--	102,805	--	--	--	--	636,264	619,764	--	--
WALNUT GROVE		626	41,861	44,789	(2,928)	5,371	--	2,443	--	--	--	16,636	--	--	--	--
WALTERS	[0]	77	2,816	4,794	(1,978)	26	399	(2,351)	--	--	--	--	--	--	--	--
WALTHAM	[3]	165	14,928	13,216	1,712	2,932	--	4,644	--	--	579	--	--	--	--	--
WANAMINGO		890	71,204	37,348	33,856	9,020	--	42,876	--	--	--	--	9,144	--	--	--
WANDA	[0]	101	6,923	5,250	1,673	117	--	1,790	--	--	--	--	--	--	--	--
WARBA	[0]	137	4,159	2,550	1,609	133	--	1,742	--	--	--	1,445	--	--	--	--
WARREN		1,782	129,555	100,013	29,542	22,472	25,128	26,886	--	--	--	--	16,466	--	25,128	24,000

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

**Table 8**  
**Public Service Enterprises**  
**Analysis of Water Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
WARROAD		1,840	174,247	141,271	32,976	—	—	32,976	—	—	—	—	3,790	—	—	—
WATERTOWN		2,586	179,252	152,876	26,376	46,274	77,280	(4,630)	24,781	—	—	(17,833)	—	—	73,148	290,000
WATERVILLE	[1]	1,805	308,911	260,161	48,750	31,087	84,149	(4,312)	—	—	—	—	37,970	859,077	84,149	925,000
WATKINS	[0]	857	45,450	48,748	(3,298)	826	—	(2,472)	486	—	—	—	—	—	—	—
WATSON	[0][3]	202	22,896	68,936	(46,040)	3,965	—	(42,075)	3,965	—	—	(20,636)	222	—	—	—
WAUBUN	[0][3]	400	22,075	17,410	4,665	901	—	5,566	—	—	—	—	5,019	—	—	—
WAVERLY	[0]	638	30,882	54,618	(23,736)	905	—	(22,831)	200	—	—	—	—	—	—	—
WELCOME	[23][24]	784	36,794	44,048	(7,254)	—	—	(7,254)	—	271,328	—	—	313,475	—	—	—
WELLS		2,420	216,877	203,707	13,170	13,366	—	26,536	—	—	—	—	30,637	—	—	—
WENDELL	[0]	157	14,700	14,269	431	—	—	431	—	—	—	—	9,805	—	—	—
WEST CONCORD	[0][3]	906	114,584	87,666	26,918	6,533	—	33,451	—	—	—	74,365	—	—	—	—
WESTBROOK		842	73,469	71,114	2,355	582	—	2,937	—	—	—	—	28,883	—	—	—
WHEATON		1,659	229,658	122,045	107,613	—	74,300	33,313	—	—	—	—	7,711	—	74,300	25,500
WILDER	[0]	80	9,765	1,859	7,906	39	4,980	2,965	—	—	—	—	—	—	4,980	2,000
WILLERNIE		571	33,816	39,770	(5,954)	152	—	(5,802)	—	—	—	—	—	—	—	—
WILMONT		351	21,034	33,008	(11,974)	1,445	—	(10,529)	—	—	—	(8,223)	7,764	—	—	—
WINGER	[3]	161	23,851	39,659	(15,808)	9,743	5,150	(11,215)	—	—	—	(6,000)	—	—	5,150	10,000
WINNEBAGO		1,546	104,813	86,245	18,568	1,369	4,757	15,180	—	—	—	—	—	—	4,757	5,000
WINSTED		1,737	87,872	98,766	(10,894)	326	—	(10,568)	—	—	—	—	46,682	—	—	—
WINTHROP		1,340	212,885	150,326	62,559	54,701	56,830	60,430	48,845	—	—	(11,679)	14,490	59,125	54,738	140,544
WINTON	[0]	159	7,835	11,968	(4,133)	—	—	(4,133)	—	—	—	(21,425)	24,274	—	—	—
WOLVERTON	[0]	155	15,608	19,383	(3,775)	1,000	3,492	(6,267)	—	—	1,000	(12,950)	—	—	3,492	3,000
WOOD LAKE		410	41,875	40,208	1,667	331	11,213	(9,215)	—	—	—	(5,000)	6,616	—	11,213	3,500
WOODSTOCK	[0]	154	7,785	5,073	2,712	8,503	2,974	8,241	—	—	—	—	—	—	2,974	3,737
WRENSHALL		327	8,631	19,687	(11,056)	—	—	(11,056)	—	—	—	(8,688)	—	—	—	—
WYKOFF		477	60,256	50,832	9,424	5,999	6,331	9,092	—	—	—	—	11,858	—	6,332	5,000
WYOMING	[*][3]	2,680	370,495	238,367	132,128	49,374	—	181,502	—	—	—	129,358	—	—	—	—
YOUNG AMERICA		—	133,222	70,846	62,376	18,131	23,937	56,570	666	—	—	—	—	—	23,467	24,000
ZIMMERMAN		2,022	180,429	149,698	30,731	6,920	—	37,651	—	—	—	18,000	694,420	—	47,201	75,000
ZUMBRO FALLS	[3]	235	36,923	41,981	(5,058)	3,333	14,596	(16,321)	—	—	—	(5,000)	—	—	14,153	20,000
ZUMBROTA		2,493	282,734	185,416	97,318	21,644	—	118,962	—	—	—	59,343	—	—	—	—
TOTAL		396,518	31,444,821	29,204,571	2,240,250	3,141,305	2,511,895	2,869,660	406,251	1,631,775	775,332	1,012,359	13,167,034	7,727,600	2,429,195	5,457,551

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[23][24]	1,739	110,647	64,999	45,648	3,038	--	48,686	--	43,078	9,980	--	78,433	--	--	--
ADAMS	[23][24]	759	61,383	51,651	9,732	1,261	--	10,993	--	--	--	2,508	--	--	--	--
ADRIAN		1,159	52,061	40,671	11,390	945	--	12,335	--	--	--	10,000	--	--	--	--
AITKIN	[6]	1,739	--	--	--	--	--	--	--	--	--	--	--	--	--	--
AKELEY		395	53,729	76,649	(22,920)	1,450	14,110	(35,580)	--	--	--	15,852	--	--	14,110	5,000
ALBANY		1,611	141,237	149,025	(7,788)	--	--	(7,788)	--	--	--	--	--	--	--	--
ALBERTA	[0]	137	7,063	10,262	(3,199)	--	--	(3,199)	--	--	--	(3,199)	--	--	--	--
ALBERTVILLE		2,366	174,548	184,364	(9,816)	3,759	46,031	(52,088)	--	--	--	--	4,598	--	46,031	53,899
ALDEN	[*]	610	28,025	14,491	13,534	9,669	--	23,203	--	--	--	--	4,752	--	--	--
ALPHA	[*]	157	5,059	4,046	1,013	--	--	1,013	--	--	--	--	65,442	--	--	--
ALTURA	[0]	376	58,849	57,070	1,779	--	--	1,779	--	--	--	--	--	--	--	--
ALVARADO	[0]	354	35,210	24,786	10,424	2,212	--	12,636	--	--	--	--	--	--	--	--
AMBOY		551	70,348	110,505	(40,157)	17,975	6,513	(28,695)	11,500	--	--	--	20,511	--	6,513	5,500
ANNANDALE		2,412	125,055	103,938	21,117	28,426	--	49,543	5	--	--	--	--	--	--	--
APPLETON		2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARCO		101	9,019	14,464	(5,445)	3,228	6,250	(8,467)	--	--	--	(5,000)	--	--	6,250	3,000
ARGYLE	[0]	621	27,319	18,177	9,142	1,395	--	10,537	--	--	--	--	1,296	--	--	--
ARLINGTON		1,897	111,178	96,817	14,361	7,429	--	21,790	--	--	--	15,000	--	--	--	--
ASHBY		477	55,136	10,119	45,017	--	8,559	36,458	--	--	--	--	--	--	8,559	10,000
ASKOV		348	20,943	10,668	10,275	--	--	10,275	--	--	--	--	--	--	--	--
ATWATER		1,054	27,212	25,780	1,432	3,400	--	4,832	85	--	--	--	--	--	--	--
AUDUBON	[0]	420	26,229	5,983	20,246	1,109	10,864	10,491	--	--	--	(9,000)	6,669	76,000	10,864	90,000
AURORA		1,940	173,432	164,330	9,102	6,685	--	15,787	--	--	--	11,982	--	--	--	--
AVON		1,081	101,758	44,435	57,323	--	--	57,323	--	--	--	84,203	--	--	--	--
BABBITT	[3]	1,580	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BACKUS		291	19,566	49,830	(30,264)	1,751	--	(28,513)	--	--	--	--	--	--	--	--
BADGER	[0]	460	9,970	7,221	2,749	3,336	--	6,085	--	--	--	31,130	--	--	--	--
BAGLEY		1,412	108,378	132,841	(24,463)	3,443	32,195	(53,215)	--	--	--	--	9,814	--	32,195	--
BALATON		729	57,397	49,295	8,102	6,645	2,050	12,697	--	--	--	--	10,678	--	2,050	13,000
BARNESVILLE		2,139	108,969	114,591	(5,622)	14,283	49,832	(41,171)	11,888	--	--	(33,718)	10,948	--	30,544	22,500
BARNUM		501	57,607	102,260	(44,653)	8,935	17,650	(53,368)	--	--	--	--	--	--	17,650	10,000
BARRETT		349	18,634	26,058	(7,424)	--	--	(7,424)	--	--	--	--	3,002	--	--	--
BARRY	[3]	32	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
BARNUM		501	57,607	102,260	(44,653)	8,935	17,650	(53,368)	---	---	---	---	---	---	17,650
BARRETT		349	18,634	26,058	(7,424)	---	---	(7,424)	---	---	---	---	3,002	---	---
BARRY	[3]	32	---	---	---	---	---	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	726	36,382	31,725	4,657	10,485	10,975	4,167	---	---	---	---	309	---	10,975
BAUDETTE		1,148	54,408	55,164	(756)	12,660	---	11,904	---	12,660	---	---	---	---	---
BEARDSLEY	[0]	271	18,762	11,638	7,124	---	---	7,124	---	---	---	9,843	10,696	---	---
BEAVER BAY		150	49,304	27,581	21,723	---	---	21,723	---	---	---	---	---	---	---
BEAVER CREEK	[0]	249	45,151	4,435	40,716	1,319	3,576	38,459	---	---	---	2,352	11,675	---	3,576
BECKER		1,711	472,190	596,992	(124,802)	5,416	---	(119,386)	---	---	---	(84,250)	---	---	---
BELGRADE		709	63,543	88,392	(24,849)	31,527	24,743	(18,065)	16,354	---	8,646	---	---	---	24,743
BELLECHESTER		153	15,209	34,035	(18,826)	1,392	4,375	(21,809)	---	---	---	(6,502)	---	---	4,375
BELLINGHAM	[0]	238	9,190	14,324	(5,134)	190	---	(4,944)	---	---	---	(12,591)	---	---	---
BELVIEW	[18]	404	47,885	31,300	16,585	1,689	---	18,274	---	---	---	7,000	---	---	---
BERTHA		502	37,789	39,602	(1,813)	---	---	(1,813)	---	---	---	---	---	---	---
BETHEL		430	23,506	18,036	5,470	---	410	5,060	---	---	---	2,568	---	---	---
BIG FALLS	[0]	332	7,253	2,540	4,713	---	---	4,713	---	---	---	(2,400)	---	---	---
BIGFORK	[0]	381	21,220	21,767	(547)	1,920	---	1,373	469	---	715	(3,816)	2,959	---	---
BIRCHWOOD	[0]	1,027	72,975	76,852	(3,877)	8,694	---	4,817	---	---	---	(200)	---	---	---
BIRD ISLAND	[0]	1,323	25,096	27,184	(2,088)	---	---	(2,088)	---	---	---	(17,088)	---	---	---
BIWABIK		1,070	73,226	50,287	22,939	61	---	23,000	---	---	---	---	---	---	---
BLACKDUCK	[0]	747	36,307	43,670	(7,363)	2,632	---	(4,731)	---	---	---	3,020	---	---	---
BLOOMING PRAIRIE		2,069	360,993	314,761	46,232	88,864	190,934	(55,838)	---	---	---	(15,021)	8,632	220,000	190,934
BLUFFTON		190	7,949	9,406	(1,457)	10,429	4,858	4,114	1,250	---	---	---	---	---	4,858
BOCK	[0]	122	8,345	12,302	(3,957)	590	---	(3,367)	---	---	---	---	---	---	---
BORUP	[3]	109	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[3]	648	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	256	3,663	2,747	916	2,683	---	3,599	---	---	---	---	5,000	---	---
BRAHAM		1,183	229,658	161,634	68,024	2,954	16,945	54,033	---	---	---	---	17,518	---	16,945
BRANDON	[0]	455	37,278	26,037	11,241	1,747	11,500	1,488	---	---	---	---	---	---	11,500
BREEZY POINT		622	117,461	183,805	(66,344)	30,014	---	(36,330)	---	---	---	137,106	64,453	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
BREWSTER		546	21,697	25,582	(3,885)	14,305	7,329	3,091	---	---	---	---	---	---	7,329
BRICELYN		418	7,080	12,621	(5,541)	---	---	(5,541)	---	---	---	---	---	---	---
BROOTEN	[3]	617	---	---	---	---	---	---	---	---	---	---	---	---	---
BROWERVILLE		771	185,971	155,181	30,790	5,959	13,082	23,667	---	---	---	39,817	31,304	---	11,031
BROWNS VALLEY	[0]	773	93,356	37,469	55,887	291	---	56,178	---	---	---	53,184	385	---	---
BROWNSDALE	[*]	700	67,037	43,878	23,159	---	---	23,159	---	---	---	---	---	---	---
BROWNSVILLE	[0]	451	27,942	27,716	226	---	---	226	---	---	---	11,350	5,281	---	---
BROWNTON		801	51,583	102,206	(50,623)	51,787	16,380	(15,216)	27,746	---	14,153	---	1,743	---	16,380
BUFFALO LAKE	[18]	730	59,952	78,566	(18,614)	17,415	8,603	(9,802)	---	---	---	(10,000)	---	---	8,603
BUHL		872	87,757	136,796	(49,039)	3,635	9,650	(55,054)	---	---	---	---	170,768	180,927	9,650
BURTRUM	[0]	175	---	---	---	16,697	1,523	15,174	---	---	---	(6,019)	---	---	1,523
BUTTERFIELD	[3]	570	---	---	---	---	---	---	---	---	---	---	---	---	---
BYRON		2,987	272,153	236,178	35,975	138	446	35,667	---	---	---	---	18,028	---	446
CALLAWAY	[0]	219	18,797	11,323	7,474	611	11,600	(3,515)	---	---	---	(9,223)	---	---	11,600
CALUMET	[0]	372	38,713	59,626	(20,913)	3,911	---	(17,002)	1,691	---	2,220	(8,034)	---	---	---
CAMPBELL	[0]	229	5,680	4,334	1,346	5,167	---	6,513	---	---	---	---	---	---	---
CANBY		1,841	116,140	125,118	(8,978)	2,090	34,000	(40,888)	---	---	---	---	631	---	34,000
CANTON	[3]	361	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLOS	[3]	369	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLTON	[3]	959	---	---	---	---	---	---	---	---	---	---	---	---	---
CARVER		880	173,212	125,097	48,115	20,943	11,920	57,138	---	---	---	---	---	100,000	11,920
CASS LAKE	[0]	878	65,985	52,146	13,839	4,477	5,120	13,196	---	---	---	22	---	---	5,120
CENTER CITY	[0]	568	52,589	56,565	(3,976)	8,357	---	4,381	258	---	---	---	---	---	---
CENTERVILLE		2,227	221,813	177,571	44,242	20,826	---	65,068	---	---	---	6,050	---	---	---
CEYLON		438	65,616	143,494	(77,878)	26,681	45,120	(96,317)	18,317	---	4,183	---	---	---	45,120
CHANDLER		301	11,051	15,366	(4,315)	---	---	(4,315)	---	---	---	---	5,290	---	---
CHATFIELD		2,375	149,924	199,073	(49,149)	32,517	21,204	(37,836)	---	---	---	18,070	525	---	21,204
CHISAGO CITY	[*]	2,093	296,360	313,360	(17,000)	106,675	17,180	72,495	---	---	---	10,352	8,194	---	17,180
CHOKIO	[0]	529	26,775	23,851	2,924	24,312	34,364	(7,128)	6,819	---	---	---	106,828	139,993	34,364
CLARA CITY		1,309	75,463	61,274	14,189	---	---	14,189	---	---	---	---	2,634	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
CLAREMONT		533	42,535	35,963	6,572	6,813	---	13,385	---	---	---	---	154	---	---
CLARISSA		623	37,699	25,028	12,671	---	---	12,671	---	---	---	5,882	8,820	---	---
CLARKFIELD		984	41,228	69,528	(28,300)	7,487	4,359	(25,172)	4,143	---	3,344	(45,379)	---	---	4,359
CLARKS GROVE	[0]	684	15,666	8,308	7,358	3,142	---	10,500	---	---	---	(15,266)	29,329	---	---
CLEAR LAKE		328	9,023	15,470	(6,447)	---	---	(6,447)	---	---	---	---	---	---	---
CLEARBROOK		560	55,825	37,594	18,231	432	17,500	1,163	---	---	---	---	---	---	17,500
CLEARWATER	[3]	732	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEMENTS	[3]	193	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEVELAND		730	86,924	74,628	12,296	34,740	27,604	19,432	16,858	---	11,303	---	6,649	---	24,390
CLIMAX		255	10,075	13,729	(3,654)	1,414	---	(2,240)	---	---	---	---	1,301	---	---
CLINTON	[0]	541	30,727	18,869	11,858	215	---	12,073	---	---	---	---	---	---	---
COHASSET		2,228	37,437	61,024	(23,587)	1,020	---	(22,567)	---	---	98	---	---	---	---
COKATO		2,367	388,160	276,420	111,740	41,203	62,476	90,467	---	---	---	---	135,583	81,885	62,476
COLD SPRING		2,803	591,754	699,927	(108,173)	17,720	128,839	(219,292)	538	---	---	---	31,302	---	127,339
COLERAINE	[3]	1,040	---	---	---	---	---	---	---	---	---	---	---	---	---
COLOGNE	[*]	712	112,697	27,755	84,942	5,875	---	90,817	---	---	---	---	---	---	---
COMFREY	[0]	426	22,137	15,038	7,099	652	360	7,391	---	---	---	---	5,156	---	---
COMSTOCK	[99]	125	FAILED TO REPORT IN TIME FOR THIS PUBLICATION												
COOK	[*]	674	66,779	59,273	7,506	---	---	7,506	---	---	---	16,367	---	---	---
CORRELL	[0]	57	518	37	481	---	---	481	---	---	---	---	---	---	---
COSMOS		602	18,415	20,076	(1,661)	4,221	---	2,560	---	---	---	---	---	---	---
COTTONWOOD		1,055	72,912	61,684	11,228	5,413	9,183	7,458	4,838	---	---	(3,418)	11,754	---	8,405
CROMWELL	[*]	213	12,256	21,388	(9,132)	---	---	(9,132)	---	182,401	---	---	174,896	---	---
CROSBY	[*]	2,139	253,665	285,790	(32,125)	1,047	---	(31,078)	---	---	142,500	---	314,122	---	---
CURRIE		294	11,392	19,687	(8,295)	1,877	---	(6,418)	---	---	---	(5,700)	11,942	---	---
CUYUNA	[0]	206	22,652	20,235	2,417	---	---	2,417	---	---	---	(46,818)	49,228	---	---
CYRUS	[0]	329	14,612	14,853	(241)	---	2,851	(3,092)	---	---	---	---	---	---	2,851
DALTON	[0]	237	13,765	9,540	4,225	23,207	9,464	17,968	6,157	---	---	---	---	---	9,464
DANUBE		559	15,012	33,001	(17,989)	998	---	(16,991)	---	---	---	---	---	---	---
DANVERS		104	---	14,947	(14,947)	30,781	13,767	2,067	24,601	---	---	---	5,945	---	13,767

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
DARWIN	[6]	243	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL		1,134	104,683	178,273	(73,590)	12,012	12,509	(74,087)	---	---	---	---	149,153	270,000	17,801
DAWSON	[3]	1,620	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER CREEK	[3]	305	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER RIVER	[0]	838	88,892	45,612	43,280	37,348	37,244	43,384	35,368	---	---	4,434	---	---	37,244
DEERWOOD	[*]	525	58,939	57,742	1,197	364	---	1,561	---	---	---	---	---	---	---
DELAVAN	[*]	234	6,434	3,633	2,801	---	---	2,801	---	---	---	(2,328)	---	---	---
DENNISON		149	10,395	33,914	(23,519)	---	---	(23,519)	---	---	---	(10,185)	---	---	---
DENT	[0]	197	28,326	3,942	24,384	---	6,386	17,998	---	---	---	---	14,268	---	6,386
DEXTER	[0]	304	7,403	8,796	(1,393)	4,065	---	2,672	---	---	---	(50,000)	---	---	---
DODGE CENTER		2,117	228,621	234,961	(6,340)	858	64,846	(70,328)	---	---	---	(20,000)	1,200	---	63,554
DONNELLY	[0]	229	11,284	9,593	1,691	106	---	1,797	---	---	---	(3,203)	---	---	---
DOVER	[3]	438	---	---	---	---	---	---	---	---	---	---	---	---	---
DUMONT	[0]	122	5,000	5,221	(221)	---	---	(221)	---	---	---	---	---	---	---
DUNNELL	[3]	213	---	---	---	---	---	---	---	---	---	---	---	---	---
EAGLE BEND		525	14,001	14,761	(760)	4,049	---	3,289	---	---	---	---	---	---	---
EAGLE LAKE		1,775	163,619	159,361	4,258	22,452	8,400	18,310	---	---	---	116,000	---	---	8,400
EAST GULL LAKE		858	156,718	276,306	(119,588)	173,929	145,709	(91,368)	29,686	---	---	---	256,924	305,000	145,709
EASTON	[0]	220	21,393	19,480	1,913	2,000	---	3,913	---	---	---	---	---	---	---
ECHO		298	38,095	42,131	(4,036)	1,229	16,033	(18,840)	---	---	---	(10,000)	---	---	15,900
EDEN VALLEY		727	55,059	133,068	(78,009)	4,340	5,950	(79,619)	13	---	---	---	---	---	5,950
EDGERTON		1,116	33,489	47,809	(14,320)	1,300	---	(13,020)	---	---	---	---	2,463	---	---
EITZEN	[0]	240	20,378	15,511	4,867	280	---	5,147	---	---	---	---	---	---	---
ELBOW LAKE	[0]	1,181	35,303	26,319	8,984	---	---	8,984	---	---	---	---	442	---	---
ELGIN		776	93,954	69,300	24,654	3,124	---	27,778	---	---	---	---	---	---	---
ELIZABETH	[0]	164	7,374	14,883	(7,509)	---	---	(7,509)	---	---	---	2,258	---	---	---
ELKO	[*]	280	23,207	8,645	14,562	565	---	15,127	---	---	---	13,531	---	---	---
ELKTON	[3]	137	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLENDAL	[*]	559	37,114	19,748	17,366	120,411	108,339	29,438	---	83,000	8,337	(6,000)	2,701	---	28,169
ELLSWORTH	[3]	576	---	---	---	---	---	---	---	---	---	---	---	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
ELMORE	[3]	694	---	---	---	---	---	---	---	---	---	---	---	---	---
ELYSIAN		462	59,598	75,371	(15,773)	7,818	---	(7,955)	---	---	800	---	---	---	---
EMMONS	[0]	432	16,643	9,329	7,314	326	---	7,640	---	---	---	---	---	---	---
ERSKINE	[3]	425	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	[0]	569	27,784	23,350	4,434	30,054	---	34,488	---	---	---	---	25,004	---	---
EXCELSIOR		2,361	309,485	294,492	14,993	19,069	---	34,062	---	---	---	8,320	31,242	---	---
EYOTA	[3]	1,560	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRFAX		1,334	131,689	85,855	45,834	---	14,245	31,589	---	---	---	5,180	626,381	---	14,245
FELTON	[0]	205	1,582	6,753	(5,171)	---	---	(5,171)	---	---	---	(5,171)	---	---	---
FERTILE	[3]	854	---	---	---	---	---	---	---	---	---	---	---	---	---
FINLAYSON	[3]	257	---	---	---	---	---	---	---	---	---	---	---	---	---
FISHER	[0]	407	16,472	7,835	8,637	1,278	---	9,915	1,278	---	---	---	---	---	---
FLENSBURG	[0]	213	3,805	5,170	(1,365)	114	---	(1,251)	---	---	---	---	---	---	---
FLOODWOOD		560	41,131	37,315	3,816	2,092	7,090	(1,182)	1,392	---	---	11,044	---	---	7,090
FOLEY		2,034	182,407	179,964	2,443	12,258	34,738	(20,037)	---	---	---	---	29,510	540,000	34,738
FORESTON	[0]	377	13,602	15,430	(1,828)	2,536	---	708	---	---	---	(5,000)	3,908	---	---
FOSSTON	[3]	1,538	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUNTAIN		324	23,903	22,025	1,878	---	---	1,878	---	---	---	(600)	---	---	---
FRANKLIN		507	22,900	28,422	(5,522)	213	---	(5,309)	---	---	---	(49,350)	---	---	---
FRAZEE	[0]	1,204	30,521	61,561	(31,040)	673	---	(30,367)	---	---	---	---	28,480	59,000	---
FREEBORN		296	11,421	7,088	4,333	289	---	4,622	---	---	---	---	8,083	---	---
FREEPORT		563	53,796	33,685	20,111	30,738	---	50,849	---	296,002	---	1,732	458,064	548,000	---
FROST	[*]	240	---	424	(424)	---	---	(424)	---	276,303	---	---	310,942	---	---
FULDA		1,263	46,962	45,716	1,246	514	---	1,760	---	---	---	---	10,299	---	---
GARFIELD		274	13,542	23,948	(10,406)	750	7,500	(17,156)	---	---	---	---	---	---	---
GAYLORD		2,018	102,963	238,173	(135,210)	5,391	---	(129,819)	---	---	---	(25,376)	---	---	---
GEM LAKE		452	23,733	13,523	10,210	4,101	---	14,311	---	---	---	657	---	---	---
GENEVA		447	6,448	8,921	(2,473)	9,651	---	7,178	---	---	---	1,362	---	---	---
GEORGETOWN	[0]	108	3,797	3,106	691	---	---	691	---	---	---	---	---	---	---
GHENT	[0]	317	24,889	19,564	5,325	4,795	1,658	8,462	---	---	---	(212)	1,941	---	1,658

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



**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
GIBBON	[0]	708	19,341	32,244	(12,903)	---	---	(12,903)	---	---	---	(30,000)	---	---	---
GILBERT		1,910	113,733	237,238	(123,505)	---	---	(123,505)	---	---	---	(88,347)	---	---	---
GILMAN	[0]	205	5,660	4,795	865	2,165	---	3,030	---	---	---	---	---	---	---
GLENVILLE		785	27,676	28,483	(807)	907	---	100	---	---	---	657	---	---	---
GLYNDON	[0]	919	75,751	32,426	43,325	40,560	29,416	54,469	25,941	---	11,665	27,500	---	---	29,416
GONVICK		293	18,596	9,650	8,946	3,258	438	11,766	---	---	---	---	---	---	438
GOOD THUNDER		586	25,053	21,687	3,366	509	---	3,875	---	---	---	---	33,828	---	---
GOODHUE		679	46,582	38,748	7,834	---	2,229	5,605	---	---	---	---	---	---	2,229
GOODRIDGE	[0]	112	7,216	5,316	1,900	11,793	7,873	5,820	---	---	---	---	5,825	---	7,355
GRACEVILLE	[3]	659	---	---	---	---	---	---	---	---	---	---	---	---	---
GRANADA		374	12,373	41,797	(29,424)	17,122	4,977	(17,279)	5,219	---	2,855	---	---	---	4,977
GRAND MARAIS		1,231	279,366	403,277	(123,911)	---	---	(123,911)	---	---	---	66,235	154,245	---	---
GRAND MEADOW	[3]	983	---	---	---	---	---	---	---	---	---	---	---	---	---
GRASSTON		116	4,759	3,037	1,722	748	---	2,470	---	---	---	---	---	---	---
GREEN ISLE	[0]	303	3,246	---	3,246	156	---	3,402	---	---	---	---	---	---	---
GREENFIELD		1,643	21,993	44,088	(22,095)	2,355	---	(19,740)	---	---	---	---	---	---	---
GREENWOOD		689	59,930	64,625	(4,695)	15,003	---	10,308	---	---	---	---	---	---	---
GREY EAGLE		358	21,191	15,632	5,559	153	---	5,712	---	---	---	---	6,554	---	---
GROVE CITY	[3]	586	---	---	---	---	---	---	---	---	---	---	---	---	---
GRYGLA	[3]	238	---	---	---	---	---	---	---	---	---	---	---	---	---
HACKENSACK		254	77,504	61,194	16,310	4,306	19,573	1,043	---	161,500	---	---	166,571	---	19,573
HALLOCK		1,264	31,903	60,580	(28,677)	---	---	(28,677)	---	---	---	(18,500)	---	---	---
HALSTAD		593	40,619	39,885	734	---	---	734	---	---	---	---	---	---	---
HAMBURG	[0]	519	13,877	7,604	6,273	---	---	6,273	---	---	---	---	---	---	---
HAMPTON	[0]	418	21,442	125,385	(103,943)	10,233	---	(93,710)	1,800	---	3,706	---	---	---	---
HANCOCK		715	50,160	25,795	24,365	2,984	---	27,349	---	---	---	30,633	731	---	---
HANLEY FALLS		241	18,737	17,893	844	4	---	848	---	---	---	---	7,673	---	---
HANSKA		441	17,827	41,324	(23,497)	31,583	18,360	(10,274)	---	---	---	---	5,969	---	18,360
HARDWICK	[0]	226	5,464	3,319	2,145	8,215	750	9,610	---	---	---	(836)	---	---	750
HARMONY		1,094	110,711	125,995	(15,284)	94,087	36,305	42,498	---	---	---	2,689	16,516	36,589	36,305

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
HARRIS	[0]	983	12,268	6,737	5,531	27,185	7,847	24,869	---	---	---	20,000	---	---	7,847
HARTLAND		301	7,051	5,262	1,789	19,161	10,900	10,050	---	---	---	(5,372)	---	---	10,900
HATFIELD	[0]	60	2,251	4,071	(1,820)	549	---	(1,271)	---	---	---	---	---	---	---
HAWLEY		1,735	98,367	16,304	82,063	---	---	82,063	---	---	---	71,500	650,807	461,820	---
HAYFIELD	[3]	1,303	---	---	---	---	---	---	---	---	---	---	---	---	---
HAYWARD		236	14,567	12,921	1,646	2,542	---	4,188	2,542	---	---	---	---	---	---
HECTOR		1,141	172,662	189,657	(16,995)	78,752	67,281	(5,524)	75,768	---	---	(25,000)	169,883	---	36,591
HENDERSON		777	39,605	41,970	(2,365)	695	---	(1,670)	---	---	---	---	---	---	---
HENDRICKS		683	15,456	15,123	333	326	---	659	---	---	---	---	---	---	---
HENDRUM	[0]	300	16,523	23,057	(6,534)	---	1,092	(7,626)	---	---	---	1,092	30,670	---	1,092
HENNING		768	51,559	76,112	(24,553)	24,633	2,207	(2,127)	---	12,500	---	---	35,821	---	2,207
HERMAN		473	6,101	30,909	(24,808)	315	---	(24,493)	---	---	---	(3,500)	---	---	---
HERON LAKE		764	61,784	61,311	473	1,943	24,189	(21,773)	---	---	---	---	---	165,824	24,189
HEWITT	[0]	262	7,289	10,576	(3,287)	424	---	(2,863)	---	---	---	---	---	---	---
HILL CITY	[3]	518	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		613	10,671	43,424	(32,753)	4,110	1,079	(29,722)	---	---	---	---	2,920	---	---
HILLTOP	[3]	773	---	---	---	---	---	---	---	---	---	---	---	---	---
HINCKLEY		1,141	267,976	339,281	(71,305)	65,814	40,705	(46,196)	---	---	---	45,936	---	---	39,749
HITTERDAL	[0]	232	3,522	10,293	(6,771)	---	---	(6,771)	---	---	---	(6,920)	149	---	---
HOFFMAN	[0]	637	19,796	12,292	7,504	---	---	7,504	---	---	---	---	---	---	---
HOKAH		705	29,801	42,251	(12,450)	755	---	(11,695)	---	---	---	(25,000)	12,600	---	---
HOLDINGFORD		618	39,297	122,114	(82,817)	---	---	(82,817)	---	---	---	---	---	---	---
HOLLAND		208	---	5,045	(5,045)	41	---	(5,004)	---	---	---	(7,000)	---	---	---
HOLLANDALE		280	12,492	18,685	(6,193)	3,707	---	(2,486)	---	---	---	---	20,399	---	---
HOLLOWAY		119	4,215	12,086	(7,871)	11,858	---	3,987	11,858	---	---	---	2,238	---	---
HOUSTON	[*]	1,018	66,455	59,796	6,659	---	126	6,533	---	---	---	---	126	---	---
HOWARD LAKE	[3]	1,628	---	---	---	---	---	---	---	---	---	---	---	---	---
HOYT LAKES		2,317	148,626	187,984	(39,358)	---	---	(39,358)	---	---	---	11,678	---	---	---
IONA	[0]	166	982	781	201	---	---	201	---	---	---	---	---	---	---
IRON JUNCTION	[0]	133	3,192	3,580	(388)	349	---	(39)	---	---	---	---	---	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
IRONTON	[*]	561	42,543	39,748	2,795	833	---	3,628	---	---	---	---	---	---	---
ISANTI	[3]	1,966	---	---	---	---	---	---	---	---	---	---	---	---	---
ISLE		612	57,553	57,874	(321)	---	---	(321)	---	---	---	---	---	---	---
IVANHOE	[3]	746	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE		2,018	128,825	101,561	27,264	8,246	29,146	6,364	---	---	---	17,252	---	---	26,879
JASPER		583	90,018	24,095	65,923	34,184	---	100,107	---	34,184	---	---	36,911	---	---
JEFFERS		445	10,355	11,359	(1,004)	165	---	(839)	---	---	---	---	---	---	---
KANDIYOHI	[0]	520	36,834	28,073	8,761	---	---	8,761	---	---	---	10,000	---	---	---
KARLSTAD		864	37,400	35,778	1,622	931	---	2,553	---	---	---	(13,717)	16,613	---	---
KASOTA	[3]	676	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[6]	1,097	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLIHER	[3]	366	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLOGG	[*]	430	4,819	3,219	1,600	576	---	2,176	---	---	---	---	---	---	---
KENNEDY		321	12,928	19,458	(6,530)	---	---	(6,530)	---	---	---	---	---	---	---
KENSINGTON	[0]	293	5,380	9,041	(3,661)	---	---	(3,661)	---	---	---	(3,662)	---	---	---
KENYON		1,579	195,506	164,937	30,569	15,124	79,478	(33,785)	---	---	---	(37,000)	33,579	686,280	78,543
KERKHOVEN	[*]	746	55,222	31,788	23,434	4,360	---	27,794	---	---	---	17,833	---	---	---
KETTLE RIVER		194	18,837	23,742	(4,905)	7,186	8,740	(6,459)	---	---	---	---	---	---	8,740
KIESTER	[0]	594	18,958	19,534	(576)	18,321	---	17,745	---	---	---	35,976	---	---	---
KIMBALL		683	64,716	95,277	(30,561)	24,338	9,208	(15,431)	19,227	---	---	---	---	---	9,208
KINNEY	[0]	244	11,719	25,326	(13,607)	846	---	(12,761)	---	---	---	---	---	---	---
LA PRAIRIE	[0]	484	15,719	8,929	6,790	5,746	---	12,536	---	---	---	4,947	6,353	---	---
LAFAYETTE	[3]	483	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BENTON	[3]	680	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BRONSON	[0]	263	7,351	5,061	2,290	---	---	2,290	---	---	---	2,290	---	---	---
LAKE CRYSTAL		2,157	189,763	185,262	4,501	10,330	1,248	13,583	---	---	---	---	8,671	---	1,248
LAKE HENRY		89	5,348	4,645	703	---	---	703	---	---	---	---	---	---	---
LAKE LILLIAN	[0]	227	7,944	5,749	2,195	365	---	2,560	---	---	---	---	---	---	---
LAKE PARK		656	69,604	50,566	19,038	22,926	27,566	14,398	6,930	---	4,559	---	---	---	23,368
LAKE SHORE		823	21,041	79,582	(58,541)	47,947	28,433	(39,027)	---	---	---	26,700	---	---	28,433

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
LAKE WILSON	[3]	319	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD		1,685	275,264	248,171	27,093	27,983	34,419	20,657	---	28,119	---	140,006	1,111,908	1,052,632	---
LAMBERTON		972	34,700	28,913	5,787	1,140	---	6,927	---	---	---	---	---	---	---
LANDFALL	[0]	628	66,926	16,639	50,287	437	20,453	30,271	---	---	---	---	---	---	20,453
LANESBORO	[6]	851	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,105	269,818	237,061	32,757	4,062	64,683	(27,864)	---	---	---	(133,404)	200,222	---	64,683
LEROY		932	61,228	41,229	19,999	3,445	---	23,444	---	---	---	4,795	56,771	154,821	---
LESTER PRAIRIE	[0]	1,215	100,512	76,385	24,127	5,380	---	29,507	---	---	---	---	8,677	---	---
LEWISTON		1,405	73,206	84,267	(11,061)	6,295	---	(4,766)	---	---	---	(25,638)	11,702	---	---
LEWISVILLE	[3]	292	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON		2,237	189,159	168,496	20,663	8,276	---	28,939	---	---	---	20,000	24,696	---	---
LILYDALE	[0]	600	44,259	36,088	8,171	1,720	---	9,891	---	---	---	---	---	---	---
LINDSTROM		2,721	366,021	328,239	37,782	12,459	---	50,241	---	---	---	78,794	---	---	---
LISMORE		249	42,877	39,807	3,070	1,021	---	4,091	---	---	---	32,610	---	---	---
LITTLEFORK		878	20,703	31,727	(11,024)	32,593	3,130	18,439	---	---	---	---	12,000	---	1,250
LONG BEACH	[0][24]	224	2,045	11,297	(9,252)	---	---	(9,252)	---	---	---	---	---	---	---
LONG LAKE		1,929	186,950	226,638	(39,688)	---	---	(39,688)	---	---	---	---	---	---	---
LONGVILLE		234	49,950	17,441	32,509	6,043	19,016	19,536	---	---	---	---	---	---	19,016
LONSDALE	[*]	1,340	101,768	36,099	65,669	14,796	30,100	50,365	---	---	---	---	21,139	---	24,059
LORETTO	[0]	520	40,652	71,149	(30,497)	---	---	(30,497)	---	---	---	---	---	---	---
LOWRY	[0]	231	13,160	5,223	7,937	---	---	7,937	---	---	---	---	---	---	---
LUCAN	[0]	230	13,057	12,099	958	1,659	---	2,617	1,373	---	---	---	11,868	---	---
LYLE		505	30,663	22,178	8,485	---	---	8,485	---	---	---	---	---	---	---
LYND		303	15,402	38,078	(22,676)	22,578	9,263	(9,361)	14,604	---	270	5,000	---	---	9,263
MABEL	[0]	743	34,056	27,586	6,470	2,035	---	8,505	---	---	---	2,674	7,708	---	---
MADELIA		2,233	439,044	354,884	84,160	20,918	45,655	59,423	---	---	---	(31,000)	34,951	---	45,655
MADISON		1,930	134,955	160,469	(25,514)	10,060	18,974	(34,428)	---	---	---	(44,670)	1,515	---	18,974
MADISON LAKE		727	64,132	72,309	(8,177)	2,379	---	(5,798)	---	---	---	27,500	135,384	---	---
MAGNOLIA	[*]	159	8,512	9,924	(1,412)	7,199	1,061	4,726	---	---	---	2,844	---	---	1,061
MAHNOMEN		1,216	82,316	88,821	(6,505)	1,352	18,171	(23,324)	---	---	---	---	---	---	18,171

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
MANTORVILLE		980	85,220	64,299	20,921	11,918	16,276	16,563	---	---	---	---	8,476	---	15,973
MAPLE LAKE	[0]	1,441	124,347	80,255	44,092	11,227	26,742	28,577	---	---	---	---	---	---	26,742
MAPLE PLAIN	[*]	2,213	167,456	206,092	(38,636)	---	---	(38,636)	---	---	---	---	---	---	---
MAPLETON		1,560	103,462	82,091	21,371	7,731	620	28,482	---	---	---	66,000	---	---	620
MAPLEVIEW	[3]	204	---	---	---	---	---	---	---	---	---	---	---	---	---
MARBLE	[3]	626	---	---	---	---	---	---	---	---	---	---	---	---	---
MARIETTA	[0]	201	6,193	6,919	(726)	---	---	(726)	---	---	---	---	2,124	---	---
MARINE ON ST CRX	[0]	613	66,278	55,833	10,445	5,229	---	15,674	---	---	---	---	4,799	---	---
MAYER	[0]	525	17,598	30,291	(12,693)	---	---	(12,693)	---	---	---	(500)	21,300	---	---
MAYNARD		427	35,957	66,619	(30,662)	26,642	15,250	(19,270)	23,089	---	---	---	1,809	---	15,250
MAZEPPA		751	61,579	57,107	4,472	64,551	29,088	39,935	14,787	---	---	---	---	---	28,600
MC GREGOR	[*]	377	51,713	17,150	34,563	2,377	---	36,940	---	---	---	34,000	---	---	---
MC INTOSH	[3]	661	---	---	---	---	---	---	---	---	---	---	---	---	---
MC KINLEY		120	9,978	32,061	(22,083)	1,774	---	(20,309)	---	---	---	---	---	---	---
MEADOWLANDS		122	9,472	6,806	2,666	157	316	2,507	---	61,000	---	---	67,432	---	---
MEDFORD		767	65,896	78,937	(13,041)	4,212	---	(8,829)	---	---	---	---	---	---	---
MENAHGA		1,135	42,830	100,109	(57,279)	759	---	(56,520)	---	---	---	13,300	---	---	---
MENDOTA		162	28,484	18,925	9,559	23,044	5,730	26,873	---	---	---	---	---	---	5,730
MIDDLE RIVER	[0]	282	13,371	7,408	5,963	3,255	---	9,218	1,373	---	---	---	---	---	---
MILACA		2,365	165,178	144,505	20,673	11,827	25,598	6,902	---	---	---	---	15,497	---	25,065
MILAN		334	7,801	7,890	(89)	7,236	---	7,147	---	---	---	---	---	---	---
MILLERVILLE	[0]	100	---	4,411	(4,411)	2,252	---	(2,159)	---	---	---	(9,500)	---	---	---
MILROY		295	18,490	12,532	5,958	---	---	5,958	---	---	---	---	---	---	---
MILTONA		221	17,804	14,211	3,593	953	---	4,546	---	365,300	---	7,132	---	---	---
MINNEOTA		1,433	108,226	121,878	(13,652)	5,961	---	(7,691)	---	---	---	68,777	---	---	---
MINNESOTA LAKE	[3]	675	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH		577	43,287	37,772	5,515	---	---	5,515	---	---	---	5,515	---	---	---
MONTGOMERY		2,542	119,049	143,965	(24,916)	---	---	(24,916)	---	---	---	---	---	---	---
MONTROSE	[0]	1,026	81,100	34,269	46,831	4,101	---	50,932	---	---	---	11,200	14,147	---	---
MOOSE LAKE		1,687	243,599	167,170	76,429	---	61,389	15,040	---	---	---	---	159,828	166,699	61,389

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
MORGAN	[3]	954	---	---	---	---	---	---	---	---	---	---	---	---	---
MORRISTOWN	[*]	829	61,899	40,218	21,681	13,519	---	35,200	3,524	---	8,446	8,000	44,766	---	---
MORTON		440	27,417	28,698	(1,281)	1,105	---	(176)	---	---	---	---	10,660	---	---
MOTLEY		491	125,691	133,164	(7,473)	1,453	2,750	(8,770)	---	---	---	30,000	---	---	2,750
MOUNTAIN LAKE		1,899	91,831	88,227	3,604	3,428	---	7,032	---	---	---	40,222	78,335	---	---
MURDOCK		277	6,993	28,979	(21,986)	111	---	(21,875)	---	---	---	---	---	---	---
MYRTLE	[3]	63	---	---	---	---	---	---	---	---	---	---	---	---	---
NASHWAUK	[6]	984	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[3]	246	---	---	---	---	---	---	---	---	---	---	---	---	---
NEVIS		401	50,419	62,841	(12,422)	1,260	25,545	(36,707)	---	439,650	---	18,686	478,054	740,000	25,544
NEW AUBURN	[0]	365	31,006	19,653	11,353	16,209	---	27,562	889	---	---	11,250	16,546	---	---
NEW GERMANY	[0]	374	12,504	9,372	3,132	79	---	3,211	---	---	---	2,700	---	---	---
NEW LONDON		1,030	96,007	116,000	(19,993)	24	---	(19,969)	---	---	---	---	---	---	---
NEW MARKET		226	31,126	10,103	21,023	2,667	---	23,690	---	---	---	23,690	---	---	---
NEW MUNICH	[0]	326	6,673	8,472	(1,799)	1,610	---	(189)	1,610	---	---	---	---	---	---
NEW RICHLAND		1,201	104,493	196,918	(92,425)	13,331	---	(79,094)	---	---	---	---	3,887	---	---
NEW YORK MILLS		995	46,355	53,538	(7,183)	8,842	---	1,659	---	---	---	---	3,173	---	---
NEWFOLDEN	[0]	342	12,961	6,866	6,095	13,506	27,125	(7,524)	---	---	---	(13,996)	274,040	341,800	27,125
NICOLLET		837	130,547	112,595	17,952	919	---	18,871	---	---	---	15,235	140,454	---	---
NIELSVILLE		93	6,332	5,259	1,073	1,233	---	2,306	---	---	---	---	3,063	---	---
NISSWA		1,540	215,132	221,057	(5,925)	13,945	110,845	(102,825)	---	---	---	(37,500)	37,845	---	110,845
NORTHOME	[3]	296	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHROP		274	12,517	2,257	10,260	5,012	---	15,272	5,012	---	---	(12,517)	---	---	---
NORWOOD		2,967	201,071	288,274	(87,203)	14,129	32,751	(105,825)	---	---	---	5,000	---	---	---
ODESSA	[3]	141	---	---	---	---	---	---	---	---	---	---	---	---	---
ODIN		123	6,526	10,212	(3,686)	1,239	---	(2,447)	---	---	---	---	---	---	---
OGEMA	[0][18]	157	6,379	18,640	(12,261)	2,340	---	(9,921)	---	---	---	(13,324)	---	---	---
OGILVIE	[*]	529	44,759	28,028	16,731	8,722	---	25,453	---	---	---	---	1,054	---	---
OKABENA		216	10,207	22,177	(11,970)	2,957	---	(9,013)	1,859	---	1,098	---	---	---	---
OKLEE		427	40,869	40,414	455	2,020	19,800	(17,325)	---	---	---	---	---	---	19,800

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	
ONAMIA	[3]	776	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORR	[3]	263	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	[18]	2,091	457,851	274,025	183,826	7,780	5,623	185,983	---	---	---	184,248	4,584	---	---	6,373
OSAKIS	[3]	1,335	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSLO	[23][24]	359	9,003	24,167	(15,164)	---	---	(15,164)	---	---	---	---	---	---	---	---
OSTRANDER	[0]	269	23,152	25,558	(2,406)	---	---	(2,406)	---	---	---	---	3,830	---	---	---
PARKERS PRAIRIE		956	47,816	64,829	(17,013)	4,933	---	(12,080)	---	---	---	---	---	---	---	---
PAYNESVILLE		2,301	379,215	419,830	(40,615)	65,611	4,788	20,208	---	---	---	189,972	11,727	---	---	4,788
PELICAN RAPIDS		1,929	386,469	453,996	(67,527)	84,058	176,982	(160,451)	---	---	22,941	---	210,070	---	---	174,814
PEMBERTON	[0]	230	7,207	138	7,069	---	---	7,069	---	223,491	---	(26,285)	265,232	---	---	---
PEQUOT LAKES		886	81,988	144,548	(62,560)	8,537	17,752	(71,775)	101	---	---	(17,000)	103,666	---	---	17,752
PERHAM		2,297	362,640	388,824	(26,184)	79,492	111,820	(58,512)	---	---	---	207,500	132,795	---	---	47,820
PERLEY	[0]	127	5,613	810	4,803	---	---	4,803	---	---	---	4,803	---	---	---	---
PETERSON	[0]	249	12,943	19,812	(6,869)	8,605	1,150	586	---	---	---	---	---	---	---	1,150
PIERZ	[0]	1,085	41,425	51,593	(10,168)	---	---	(10,168)	---	---	---	---	120	---	---	---
PILLAGER		315	62,289	69,832	(7,543)	945	---	(6,598)	---	---	---	32,100	---	---	---	---
PINE ISLAND		2,241	424,019	319,900	104,119	20,450	79,761	44,808	---	---	---	---	3,154	---	---	79,761
PINE RIVER		947	---	1,551	(1,551)	9,640	---	8,089	9,640	---	1,996	---	---	---	---	---
PLUMMER	[3]	278	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PORTER	[3]	209	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PRESTON		1,534	143,098	154,585	(11,487)	7,200	4,950	(9,237)	---	---	---	---	156,857	---	---	---
PRINSBURG	[0]	503	20,218	3,049	17,169	30,118	---	47,287	7,424	---	7,500	---	1,480	---	---	---
RACINE		314	21,989	14,649	7,340	461	---	7,801	---	---	---	---	---	---	---	---
RANDALL	[3]	586	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANIER	[3]	196	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAYMOND	[0]	667	20,110	16,190	3,920	---	---	3,920	---	---	---	---	---	---	---	---
RED LAKE FALLS		1,483	92,704	87,753	4,951	2,040	31,072	(24,081)	---	---	---	---	---	---	---	31,072
REMER	[3]	353	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RENVILLE		1,380	219,829	179,239	40,590	7,082	89,531	(41,859)	366	---	---	9,364	4,266,721	4,548,105	---	89,531
RICE		683	32,201	69,285	(37,084)	1,024	---	(36,060)	---	---	---	17,828	---	---	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S Interest Payments
			Revenue	Expenses	Income	Revenue	Expenses								
RICHMOND	[0]	1,084	53,393	39,854	13,539	40,224	8,514	45,249	16,000	---	---	---	---	---	8,514
RIVERTON	[0]	123	6,645	12,772	(6,127)	---	---	(6,127)	---	---	---	---	---	---	---
ROCKVILLE	[0]	644	3,415	101,713	(98,298)	---	---	(98,298)	---	---	---	(85,000)	---	---	---
ROGERS	[0]	1,364	74,377	84,570	(10,193)	186,374	---	176,181	---	---	---	---	---	---	---
ROLLINGSTONE		738	25,871	33,125	(7,254)	2,982	---	(4,272)	---	---	---	250	6,364	---	---
ROSE CREEK	[3]	379	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU		2,736	215,370	140,446	74,924	7,370	---	82,294	---	---	---	26,067	252,148	227,050	---
ROTHSAY	[0]	449	35,782	20,842	14,940	---	---	14,940	---	---	---	---	---	---	---
ROUND LAKE		470	27,092	35,629	(8,537)	726	---	(7,811)	---	---	---	---	---	---	---
ROYALTON	[0]	814	37,369	27,080	10,289	5,551	12,157	3,683	3,819	---	902	---	4,494	---	12,157
RUSH CITY		1,614	135,912	82,879	53,033	8,277	---	61,310	---	---	---	170,000	---	---	---
RUSHFORD		1,614	127,372	99,096	28,276	15,655	---	43,931	---	---	---	---	1,158,669	1,120,856	---
RUSHFORD VILLAGE	[20]	627	---	---	---	---	---	---	---	---	---	---	---	---	---
RUSHMORE		371	30,802	23,974	6,828	5	825	6,008	---	---	---	(28,839)	4,431	---	---
RUSSELL		388	45,030	44,031	999	8,654	3,808	5,845	---	---	---	---	---	---	3,808
RUTHTON		329	10,990	28,443	(17,453)	12,539	14,922	(19,836)	---	---	---	---	---	---	14,922
SABIN	[0]	502	14,930	5,905	9,025	---	---	9,025	---	---	---	---	---	---	---
SACRED HEART	[3]	591	---	---	---	---	---	---	---	---	---	---	---	---	---
SANBORN	[*]	452	12,063	10,142	1,921	256	---	2,177	---	---	---	---	---	---	---
SANDSTONE	[3]	1,989	---	---	---	---	---	---	---	---	---	---	---	---	---
SARGEANT		75	7,447	7,623	(176)	---	---	(176)	---	---	---	---	---	---	---
SCANLON	[3]	888	---	---	---	---	---	---	---	---	---	---	---	---	---
SEBEKA	[0]	647	33,317	11,136	22,181	246	14,033	8,394	---	---	---	---	43,242	---	14,033
SHAFER	[3]	387	---	---	---	---	---	---	---	---	---	---	---	---	---
SHELLY	[0]	219	13,210	12,289	921	642	---	1,563	---	---	---	---	938	---	---
SHERBURN	[3]	1,092	---	---	---	---	---	---	---	---	---	---	---	---	---
SILVER BAY		1,957	374,096	246,030	128,066	22,003	21,022	129,047	---	---	---	---	12,935	---	21,022
SILVER LAKE		801	87,260	70,170	17,090	7,813	37,260	(12,357)	---	---	---	5,000	88,025	---	37,260
SLAYTON	[3]	2,162	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI	[0]	204	7,413	3,256	4,157	---	1,358	2,799	---	---	---	---	---	---	1,358

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



**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	
SPICER		1,164	166,013	140,340	25,673	64,173	21,964	67,882	46,789	---	12,981	---	783	---	21,964	
SPRING GROVE	[0]	1,240	91,620	81,330	10,290	777	---	11,067	---	---	---	---	727	---	---	
SPRING PARK		1,829	368,097	227,455	140,642	18,692	---	159,334	---	---	---	---	17,108	---	---	
SPRING VALLEY		2,484	254,639	216,766	37,873	2,468	---	40,341	---	---	---	60,000	---	---	---	
SPRINGFIELD		2,217	113,256	159,569	(46,313)	4,800	---	(41,513)	---	---	---	---	---	---	---	
STACY	[3]	1,191	---	---	---	---	---	---	---	---	---	---	---	---	---	
STARBUCK	[0]	1,165	60,802	44,967	15,835	2,844	36,594	(17,915)	---	---	---	9,300	---	---	36,594	
STEEN	[0]	189	10,856	6,344	4,512	10,090	---	14,602	---	---	---	---	1,235	---	---	
STEPHEN	[0]	696	37,925	6,594	31,331	2,519	---	33,850	---	---	---	25,000	9,450	---	---	
STEWART	[*]	565	20,888	18,570	2,318	42,194	16,798	27,714	---	---	---	---	---	---	16,798	
STOCKTON		591	33,218	66,648	(33,430)	416	---	(33,014)	343	---	---	(3,516)	2,743	---	---	
STORDEN		273	11,698	18,412	(6,714)	---	---	(6,714)	---	---	---	---	---	---	---	
ST. BONIFACIUS	[*]	1,424	69,954	66,014	3,940	104,400	59,184	49,156	---	---	---	17,500	---	---	---	
ST. CLAIR		706	63,942	80,357	(16,415)	13,842	19,417	(21,990)	9,234	---	---	(47,000)	55,167	---	19,228	
ST. FRANCIS		3,491	154,805	167,709	(12,904)	4,069	---	(8,835)	---	---	---	---	57,865	---	---	
ST. HILAIRE	[0]	297	13,861	16,286	(2,425)	---	---	(2,425)	---	---	---	(400)	---	---	---	
ST. LEO		109	6,300	4,454	1,846	---	---	1,846	---	---	---	662	---	---	---	
ST. MARTIN	[0]	286	5,456	2,644	2,812	3,283	1,153	4,942	1,700	---	---	---	3,340	---	1,153	
SWANVILLE	[3]	316	---	---	---	---	---	---	---	---	---	---	---	---	---	
TACONITE	[0]	319	---	35,906	(35,906)	24,257	---	(11,649)	5,105	---	---	(43,270)	98,401	---	---	
TAUNTON	[3]	175	---	---	---	---	---	---	---	---	---	---	---	---	---	
TAYLORS FALLS		787	57,442	97,652	(40,210)	1,910	---	(38,300)	---	---	---	3,068	---	---	---	
THOMSON	[0]	139	8,973	13,006	(4,033)	214	---	(3,819)	---	---	---	900	---	---	---	
TONKA BAY		1,481	217,317	259,332	(42,015)	17,284	---	(24,731)	---	---	15,438	---	53,484	---	---	
TOWER	[3]	498	---	---	---	---	---	---	---	---	---	---	---	---	---	
TRACY	[3]	2,059	---	---	---	---	---	---	---	---	---	---	---	---	---	
TRIMONT		740	53,333	101,247	(47,914)	33,690	---	(14,224)	9,149	---	6,366	---	---	---	---	
TROMMALD	[0]	99	---	532	(532)	---	---	(532)	---	---	---	---	6,800	---	---	
TRUMAN		1,288	97,072	93,784	3,288	---	---	3,288	---	---	---	3,288	1,557	---	---	
TWIN LAKES		142	5,049	22,220	(17,171)	7,181	---	(9,990)	5,417	---	---	---	---	---	---	

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt S	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	
TWIN VALLEY	[3]	834	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,243	57,330	41,857	15,473	1,801	---	17,274	---	---	---	---	15,630	---	---	---
ULEN		543	48,030	33,435	14,595	18,710	15,590	17,715	1,895	---	2,258	---	4,839	---	15,590	---
UNDERWOOD	[0]	284	22,401	22,554	(153)	3,748	2,796	799	---	---	---	---	6,006	---	2,796	---
UPSALA		372	6,989	6,923	66	27	---	93	---	---	---	---	---	---	---	---
UTICA		215	6,811	5,523	1,288	---	---	1,288	---	---	---	---	---	---	---	---
VERGAS	[0]	282	17,307	9,303	8,004	13,439	421	21,022	---	---	---	27,458	2,476	---	358	---
VERMILLION		508	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
VERNDALE		557	32,292	35,012	(2,720)	511	16,280	(18,489)	---	---	---	---	---	---	16,280	---
VERNON CENTER		333	31,411	20,672	10,739	---	---	10,739	---	---	---	2,026	---	---	---	---
VESTA		339	12,993	111,573	(98,580)	---	---	(98,580)	---	---	---	---	3,791	---	---	---
VICTORIA	[*]	3,343	179,813	159,600	20,213	8,560	---	28,773	---	---	---	---	---	---	---	---
WABASHA	[3]	2,516	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO		703	51,669	54,784	(3,115)	---	---	(3,115)	---	---	---	15,500	---	---	---	---
WAHKON	[0]	202	30,849	24,363	6,486	51,443	---	57,929	---	---	---	3,600	1,595	---	---	---
WALDORF	[0]	246	13,755	22,494	(8,739)	---	---	(8,739)	---	---	---	(7,509)	---	---	---	---
WALKER	[3]	981	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WALNUT GROVE		626	40,774	57,307	(16,533)	2,314	---	(14,219)	---	---	---	---	---	---	---	---
WALTHAM	[3]	165	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO		890	84,609	112,594	(27,985)	18,650	---	(9,335)	---	---	---	---	---	---	---	---
WANDA	[0]	101	9,658	5,916	3,742	382	---	4,124	---	---	---	---	8,500	---	---	---
WARBA	[0]	137	4,126	2,615	1,511	133	---	1,644	---	---	---	(1,445)	---	---	---	---
WARREN	[23][24]	1,782	65,234	12,761	52,473	---	---	52,473	---	---	---	---	28,906	---	---	---
WARROAD		1,840	306,049	193,907	112,142	---	136,991	(24,849)	---	---	---	---	1,035,000	1,450,000	136,991	---
WATERTOWN		2,586	315,113	258,663	56,450	29,198	110,017	(24,369)	---	---	---	---	---	---	110,017	---
WATERVILLE	[3]	1,805	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WATKINS	[0]	857	44,479	31,325	13,154	827	---	13,981	487	---	---	---	---	---	---	---
WATSON	[3]	202	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAUBUN	[3]	400	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	638	54,329	71,667	(17,338)	1,045	---	(16,293)	52	---	---	---	1,985	---	---	---

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

**Table 9**  
**Public Service Enterprises**  
**Analysis of Sewer Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	Debt S
			Revenue	Expenses	Income	Revenue	Expenses					To/(From) Other Funds			Interest Payments
WELCOME	[23][24]	784	32,626	56,671	(24,045)	---	---	(24,045)	---	---	---	---	---	---	---
WELLS		2,420	287,415	228,678	58,737	61,989	61,345	59,381	---	---	---	251,175	175,913	1,481,250	40,910
WENDELL	[0]	157	6,795	4,816	1,979	5,673	---	7,652	---	---	---	---	6,000	---	---
WEST CONCORD	[3]	906	---	---	---	---	---	---	---	---	---	---	---	---	---
WESTBROOK	[*]	842	13,765	6,878	6,887	---	---	6,887	---	---	---	---	---	---	---
WHEATON		1,659	94,122	97,468	(3,346)	13,245	36,095	(26,196)	---	---	---	---	5,142	---	36,095
WILLERNIE		571	27,872	36,663	(8,791)	892	---	(7,899)	---	---	---	---	40,000	---	---
WILLIAMS		213	26,078	46,277	(20,199)	4,909	9,709	(24,999)	---	70,997	---	---	72,117	225,000	9,709
WILLOW RIVER		295	13,235	9,323	3,912	8,573	507	11,978	2,454	---	---	---	---	---	507
WILMONT		351	18,053	30,816	(12,763)	6,569	11,028	(17,222)	---	---	---	(15,868)	2,688	---	11,028
WINGER	[3]	161	---	---	---	---	---	---	---	---	---	---	---	---	---
WINNEBAGO		1,546	123,325	169,308	(45,983)	33,733	57,535	(69,785)	---	---	---	---	32,087	---	55,015
WINSTED		1,737	369,788	516,449	(146,661)	37,558	9,824	(118,927)	---	---	---	---	228,825	357,945	9,824
WINTHROP		1,340	131,911	155,552	(23,641)	38,383	52,331	(37,589)	---	---	---	7,343	5,110	440,875	36,735
WINTON	[0]	159	6,187	6,442	(255)	---	---	(255)	---	---	---	(1,425)	2,545	---	---
WOLVERTON	[0]	155	13,536	26,246	(12,710)	---	---	(12,710)	---	---	---	(4,716)	4,054	---	---
WOOD LAKE		410	49,114	45,734	3,380	371	---	3,751	---	---	---	---	7,796	---	---
WRENSHALL		327	10,901	11,080	(179)	363	---	184	---	---	---	(64)	---	---	---
WYKOFF		477	48,581	44,146	4,435	5,595	---	10,030	---	---	---	---	4,226	---	---
WYOMING	[3]	2,680	---	---	---	---	---	---	---	---	---	---	---	---	---
YOUNG AMERICA		---	112,216	121,331	(9,115)	10,668	---	1,553	---	---	---	---	---	---	---
ZEMPLE	[0]	65	3,350	3,216	134	---	---	134	---	---	---	---	---	---	---
ZIMMERMAN		2,022	199,527	145,792	53,735	6,315	---	60,050	---	---	---	41,222	---	---	---
ZUMBRO FALLS	[3]	235	---	---	---	---	---	---	---	---	---	---	---	---	---
ZUMBROTA		2,493	423,045	372,296	50,749	38,801	11,840	77,710	---	---	---	66,086	114,848	---	565
TOTAL		400,791	29,113,901	29,312,017	(198,116)	4,073,024	3,895,604	(20,696)	558,634	2,290,185	309,260	1,707,977	16,737,885	16,178,351	3,486,244

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

**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADRIAN		1,159	66,820	71,873	(5,053)	7,534	1,110	1,371	--	--	--	--	--	--	--	--
ALBANY	[*]	1,611	66,614	66,769	(155)	--	--	(155)	--	--	--	--	--	--	--	--
ALDEN	[*]	610	24,484	25,313	(829)	108	--	(721)	--	--	--	--	--	--	--	--
ALVARADO	[0]	354	19,578	12,092	7,486	1,230	--	8,716	--	--	--	--	--	--	--	--
AMBOY	[*]	551	23,603	21,491	2,112	393	--	2,505	--	--	--	--	--	--	--	--
ANNANDALE		2,412	90,048	89,976	72	1,999	--	2,071	--	--	--	--	--	--	--	--
APPLETON		2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARCO	[2]	101	--	--	--	--	--	--	--	--	--	--	--	--	--	--
ARGYLE	[0]	621	59,209	53,916	5,293	--	--	5,293	--	--	--	--	--	--	--	--
ASHBY		477	33,324	37,317	(3,993)	--	--	(3,993)	--	--	--	--	--	--	--	--
AURORA		1,940	203,015	179,511	23,504	7,758	--	31,262	--	--	--	30,000	--	--	--	--
AVON	[*]	1,081	57,210	55,989	1,221	--	--	1,221	--	--	--	1,719	--	--	--	--
BABBITT	[*]	1,580	159,759	156,224	3,535	--	--	3,535	--	--	--	--	--	--	--	--
BADGER	[0]	460	35,103	27,506	7,597	--	--	7,597	--	--	--	--	--	--	--	--
BALATON		729	29,835	31,270	(1,435)	6,306	--	4,871	--	--	--	--	468	--	--	--
BARNESVILLE		2,139	86,980	86,589	391	32,106	--	32,497	--	--	--	--	20,788	--	--	--
BARRY	[0]	32	900	1,278	(378)	--	--	(378)	--	--	--	--	--	--	--	--
BAUDETTE		1,148	74,422	80,052	(5,630)	--	--	(5,630)	--	--	--	--	--	--	--	--
BEARDSLEY	[0]	271	16,131	12,204	3,927	--	--	3,927	--	--	--	--	7,050	--	--	--
BEAVER CREEK	[0]	249	9,757	9,619	138	1,686	--	1,824	--	--	--	1,000	--	--	--	--
BELTRAMI	[2]	132	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BELVIEW	[18]	404	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BIWABIK		1,070	109,934	114,728	(4,794)	38	--	(4,756)	--	--	--	--	--	--	--	--
BORUP	[2]	109	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BOVEY	[2]	648	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BOWLUS	[0]	256	9,567	8,584	983	1,520	--	2,503	--	--	--	--	--	--	--	--
BROOTEN	[2]	617	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BROWNS VALLEY	[0]	773	55,327	42,201	13,126	931	4	14,053	--	--	--	--	1,972	--	4	--
BROWNSVILLE	[0]	451	12,378	12,328	50	--	--	50	--	--	--	--	--	--	--	--
BUFFALO LAKE	[18]	730	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BUHL		872	93,602	78,570	15,032	--	--	15,032	--	--	--	--	--	--	--	--
CALUMET	[0]	372	17,652	17,576	76	--	--	76	--	--	--	--	--	--	--	--

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

**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CAMPBELL	[0]	229	12,974	13,807	(833)	—	—	(833)	—	—	—	2,355	—	—	—	—
CANBY		1,841	83,733	65,602	18,131	569	—	18,700	—	—	—	—	409	—	—	—
CANTON	[0]	361	17,889	15,461	2,428	—	—	2,428	—	—	—	—	—	—	—	—
CHATFIELD		2,375	95,995	99,885	(3,890)	4,403	—	513	—	—	—	—	—	—	—	—
CHOKIO	[0]	529	30,418	38,118	(7,700)	—	—	(7,700)	—	—	—	(2,800)	—	—	—	—
CLARA CITY		1,309	92,100	95,230	(3,130)	—	—	(3,130)	—	—	—	—	—	—	—	—
CLARKS GROVE	[0]	684	28,738	26,410	2,328	—	—	2,328	—	—	—	2,328	—	—	—	—
CLEARWATER		732	35,325	34,627	698	97	—	795	—	—	—	—	—	—	—	—
CLIMAX		255	11,237	11,199	38	1,079	—	1,117	—	—	—	—	—	—	—	—
CLINTON	[0]	541	20,535	14,763	5,772	—	—	5,772	—	—	—	—	—	—	—	—
COLERAINE		1,040	41,750	38,354	3,396	—	—	3,396	—	—	—	—	—	—	—	—
COMSTOCK		125	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
COOK	[*]	674	20,238	27,264	(7,026)	—	—	(7,026)	—	—	—	—	—	—	—	—
COURTLAND	[2]	454	—	—	—	—	—	—	—	—	—	—	—	—	—	—
CROSBY		2,139	115,217	110,477	4,740	426	—	5,166	—	—	—	—	—	—	—	—
CURRIE		294	14,952	14,702	250	52	—	302	—	—	—	—	—	—	—	—
CYRUS	[0]	329	24,723	16,975	7,748	—	1,973	5,775	—	—	—	—	—	—	—	—
DANUBE		559	28,781	24,006	4,775	182	—	4,957	—	—	—	—	—	—	—	—
DANVERS	[*]	104	—	6,136	(6,136)	6,238	—	102	—	—	—	—	—	—	—	—
DASSEL		1,134	65,992	66,301	(309)	37	—	(272)	—	—	—	—	—	—	—	—
DAWSON		1,620	84,661	81,583	3,078	376	—	3,454	—	—	—	—	—	—	—	—
DE GRAFF	[2]	140	—	—	—	—	—	—	—	—	—	—	—	—	—	—
DENNISON		149	8,976	10,053	(1,077)	—	—	(1,077)	—	—	—	(10,074)	—	—	—	—
DOVRAY	[0]	56	2,243	2,143	100	27	—	127	—	—	—	—	—	—	—	—
DUMONT	[0]	122	3,578	3,414	164	—	—	164	—	—	—	—	—	—	—	—
EASTON	[0]	220	1,851	2,587	(736)	—	—	(736)	—	—	—	—	—	—	—	—
EDGERTON		1,116	26,915	27,478	(563)	168	—	(395)	—	—	—	—	—	—	—	—
EITZEN	[0]	240	6,390	7,206	(816)	—	—	(816)	—	—	—	—	—	—	—	—
ELIZABETH	[0]	164	7,155	5,136	2,019	—	—	2,019	—	—	—	3,487	—	—	—	—
ELLSWORTH	[2]	576	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ELMORE	[2]	694	—	—	—	—	—	—	—	—	—	—	—	—	—	—
EXCELSIOR		2,361	137,124	122,306	14,818	1,569	—	16,387	—	—	—	5,790	—	—	—	—

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

**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FELTON	[0]	205	7,927	10,452	(2,525)	--	--	(2,525)	--	--	--	(2,525)	--	--	--	--
FISHER	[0]	407	31,535	21,423	10,112	--	--	10,112	--	--	--	--	--	--	--	--
FRANKLIN		507	11,389	11,100	289	--	--	289	--	--	--	--	--	--	--	--
FREEBORN	[*]	296	10,376	10,518	(142)	--	--	(142)	--	--	--	--	--	--	--	--
GARVIN		136	7,144	7,864	(720)	--	--	(720)	--	--	--	--	--	--	--	--
GARY	[0]	193	8,149	7,138	1,011	--	--	1,011	--	--	--	--	--	--	--	--
GAYLORD		2,018	99,956	102,741	(2,785)	574	--	(2,211)	--	--	--	(9)	--	--	--	--
GENEVA	[*]	447	14,066	15,541	(1,475)	--	--	(1,475)	--	--	--	(1,148)	--	--	--	--
GEORGETOWN	[0]	108	4,970	5,424	(454)	--	--	(454)	--	--	--	--	--	--	--	--
GIBBON	[0]	708	1,368	1,047	321	--	--	321	--	--	--	31,246	--	--	--	--
GLENVILLE	[*]	785	26,980	26,385	595	115	--	710	--	--	--	--	--	--	--	--
GONVICK		293	9,638	8,430	1,208	79	--	1,287	--	--	--	--	--	--	--	--
GOODHUE		679	45,278	44,151	1,127	--	--	1,127	--	--	--	--	--	--	--	--
GREENBUSH		827	57,236	55,548	1,688	1,498	--	3,186	--	--	--	--	--	--	--	--
GREY EAGLE	[*]	358	17,552	17,019	533	--	--	533	--	--	--	--	--	--	--	--
HADLEY	[2]	94	--	--	--	--	--	--	--	--	--	--	--	--	--	--
HALSTAD	[*]	593	34,586	28,728	5,858	--	--	5,858	--	--	--	--	--	--	--	--
HAMBURG	[0]	519	22,931	22,786	145	--	--	145	--	--	--	--	--	--	--	--
HANLEY FALLS		241	16,660	16,721	(61)	--	--	(61)	--	--	--	--	--	--	--	--
HARMONY		1,094	22,765	22,288	477	--	--	477	--	--	--	--	--	--	--	--
HATFIELD	[0]	60	1,697	1,723	(26)	--	--	(26)	--	--	--	--	--	--	--	--
HAWLEY		1,735	143,819	118,084	25,735	--	--	25,735	--	--	--	13,500	--	--	--	--
HECTOR		1,141	75,414	66,385	9,029	--	--	9,029	--	--	--	(4,045)	--	--	--	--
HENDRUM	[0]	300	13,752	13,483	269	--	--	269	--	--	--	(128)	--	--	--	--
HERON LAKE	[2]	764	--	--	--	--	--	--	--	--	--	--	--	--	--	--
HILL CITY	[2]	518	--	--	--	--	--	--	--	--	--	--	--	--	--	--
HILLS		613	32,858	29,740	3,118	3,650	--	6,768	--	--	--	--	--	--	--	--
HITTERDAL	[0]	232	4,797	10,133	(5,336)	--	--	(5,336)	--	--	--	(5,336)	--	--	--	--
HOKAH	[0]	705	14,475	17,811	(3,336)	--	--	(3,336)	--	--	--	--	--	--	--	--
HOLDINGFORD		618	38,006	39,064	(1,058)	--	--	(1,058)	--	--	--	--	--	--	--	--
HOLLAND		208	10,437	10,048	389	509	--	898	--	--	--	--	--	--	--	--
HOLLOWAY		119	9,289	10,245	(956)	5,082	--	4,126	5,082	--	--	--	--	--	--	--

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

**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
IONA	[0]	166	6,383	5,715	668	—	—	668	—	—	—	—	—	—	—	—
IRONTON	[*]	561	28,898	28,730	168	5,203	—	5,371	—	—	—	—	68,417	—	—	—
IVANHOE	[2]	746	—	—	—	—	—	—	—	—	—	—	—	—	—	—
JASPER		583	15,866	14,812	1,054	44	—	1,098	—	—	—	—	—	—	—	—
KARLSTAD		864	61,244	59,212	2,032	1,784	—	3,816	—	—	—	—	—	—	—	—
KASOTA	[17]	676	—	—	—	—	—	—	—	—	—	—	—	—	—	—
KEEWATIN	[17]	1,097	—	—	—	—	—	—	—	—	—	—	—	—	—	—
KENSINGTON	[0]	293	15,672	16,799	(1,127)	—	—	(1,127)	—	—	—	—	—	—	—	—
KENT	[0]	127	6,636	6,636	—	—	—	—	—	—	—	—	—	—	—	—
KERKHOVEN	[*]	746	56,807	52,160	4,647	8,361	—	13,008	—	—	—	—	40,417	—	—	—
KILKENNY	[0]	168	4,437	4,587	(150)	—	—	(150)	—	—	—	—	—	—	—	—
KINNEY	[0]	244	12,272	11,845	427	—	—	427	—	—	—	—	—	—	—	—
LAFAYETTE	[2]	483	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKE BENTON	[2]	680	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKE HENRY	[0]	89	3,262	3,778	(516)	—	—	(516)	—	—	—	—	—	—	—	—
LAMBERTON		972	34,649	34,039	610	203	—	813	—	—	—	—	—	—	—	—
LANCASTER	[0]	332	22,799	18,971	3,828	—	—	3,828	—	—	—	—	—	—	—	—
LE CENTER		2,105	29,118	49,140	(20,022)	1,907	—	(18,115)	—	—	—	—	4,700	—	—	—
LEWISVILLE	[2]	292	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LISMORE	[*]	249	12,380	12,816	(436)	—	—	(436)	—	—	—	—	—	—	—	—
LORETTO	[0]	520	31,106	35,970	(4,864)	—	—	(4,864)	—	—	—	—	—	—	—	—
LUCAN	[0]	230	8,497	9,508	(1,011)	—	—	(1,011)	—	—	—	—	—	—	—	—
LYND	[2]	303	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MADISON		1,930	162,735	137,532	25,203	6,768	—	31,971	—	—	—	—	106,993	—	—	—
MAPLETON	[*]	1,560	56,849	59,952	(3,103)	10	—	(3,093)	—	—	—	—	—	—	—	—
MARBLE	[0]	626	14,880	15,986	(1,106)	—	—	(1,106)	—	—	—	(1,106)	—	—	—	—
MARIETTA	[0]	201	12,704	12,656	48	—	—	48	—	—	—	—	—	—	—	—
MC INTOSH	[2]	661	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MIDDLE RIVER	[0]	282	15,662	15,252	410	—	—	410	—	—	—	—	—	—	—	—
MILROY	[*]	295	6,048	5,174	874	—	—	874	—	—	—	—	—	—	—	—
MINNEOTA		1,433	91,036	98,549	(7,513)	252	—	(7,261)	—	—	—	(16,773)	—	—	—	—
MINNESOTA LAKE		675	27,712	23,922	3,790	761	—	4,551	—	—	—	—	—	—	—	—

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

**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
MONTGOMERY		2,542	73,355	80,045	(6,690)	—	—	(6,690)	—	—	—	—	—	—	—	—
MONTROSE	[0]	1,026	28,776	28,853	(77)	2,339	—	2,262	—	—	—	—	—	—	—	—
MORRISTOWN	[*]	829	28,625	24,121	4,504	—	—	4,504	—	—	—	—	—	—	—	—
MOTLEY		491	31,548	29,518	2,030	—	—	2,030	—	—	—	3,000	—	—	—	—
NASHWAUK	[17]	984	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NIELSVILLE		93	5,648	4,539	1,109	325	—	1,434	—	—	—	—	—	—	—	—
NORCROSS	[2]	75	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NORTH REDWOOD		—	3,894	3,459	435	—	—	435	—	—	—	—	—	—	—	—
OGEMA	[18]	157	—	—	—	—	—	—	—	—	—	—	—	—	—	—
OKABENA	[2]	216	—	—	—	—	—	—	—	—	—	—	—	—	—	—
OKLEE	[2]	427	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ORTONVILLE	[18]	2,091	—	—	—	—	—	—	—	—	—	—	—	—	—	—
OSAKIS	[2]	1,335	—	—	—	—	—	—	—	—	—	—	—	—	—	—
OSTRANDER	[0]	269	8,987	8,356	631	—	—	631	—	—	—	1,500	—	—	—	—
PEMBERTON	[0]	230	9,606	9,922	(316)	—	—	(316)	—	—	—	—	—	—	—	—
PERLEY	[0]	127	6,946	6,295	651	—	—	651	—	—	—	651	—	—	—	—
PETERSON	[0]	249	8,422	8,922	(500)	—	—	(500)	—	—	—	—	—	—	—	—
PIERZ	[0]	1,085	40,405	39,072	1,333	3,028	—	4,361	—	—	—	—	—	—	—	—
PLUMMER	[2]	278	—	—	—	—	—	—	—	—	—	—	—	—	—	—
RED LAKE FALLS		1,483	87,945	87,849	96	—	—	96	—	—	—	—	—	—	—	—
RENVILLE		1,380	71,543	59,797	11,746	978	—	12,724	—	—	—	—	—	—	—	—
REVERE	[2]	108	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ROSEAU		2,736	294,467	257,123	37,344	8,204	—	45,548	—	—	—	—	129,059	11,904	—	—
ROYALTON	[0]	814	32,515	33,239	(724)	617	—	(107)	—	—	—	—	—	—	—	—
RUSHFORD VILLAGE	[0]	627	9,458	10,038	(580)	—	—	(580)	—	—	—	—	268	—	—	—
RUSSELL		388	20,019	17,630	2,389	837	—	3,226	—	—	—	—	—	—	—	—
RUTHTON	[2]	329	—	—	—	—	—	—	—	—	—	—	—	—	—	—
SABIN	[0]	502	22,411	22,650	(239)	—	—	(239)	—	—	—	—	—	—	—	—
SACRED HEART	[*]	591	10,573	18,898	(8,325)	2,500	—	(5,825)	—	—	—	(7,074)	—	—	—	—
SANBORN		452	17,347	16,683	664	—	—	664	—	—	—	—	—	—	—	—
SHELLY	[0]	219	11,187	11,017	170	143	—	313	—	—	—	—	—	—	—	—
SHERBURN	[2]	1,092	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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



**Table 10**  
**Public Service Enterprises**  
**Analysis of Refuse Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SKYLINE	[0]	343	21,662	17,815	3,847	—	—	3,847	—	—	—	—	—	—	—	—
SOBIESKI	[0]	204	17,641	13,565	4,076	—	—	4,076	—	—	—	—	—	—	—	—
STARBUCK	[0]	1,165	47,012	48,302	(1,290)	368	—	(922)	—	—	—	—	—	—	—	—
STEPHEN	[0]	696	63,316	58,802	4,514	—	—	4,514	—	—	—	—	—	—	—	—
STRATHCONA	[0]	45	2,980	2,070	910	—	—	910	—	—	—	—	—	—	—	—
ST. LEO	[*]	109	6,825	7,640	(815)	—	—	(815)	—	—	—	100	—	—	—	—
TAUNTON	[2]	175	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TONKA BAY		1,481	91,261	76,049	15,212	—	—	15,212	—	—	—	11,500	—	—	—	—
TRACY		2,059	134,888	136,224	(1,336)	5,820	—	4,484	—	—	—	—	—	—	—	—
TWIN VALLEY	[2]	834	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TYLER		1,243	112,851	112,933	(82)	2,638	—	2,556	—	—	—	—	—	—	—	—
ULEN		543	16,186	20,294	(4,108)	6,939	—	2,831	—	—	—	—	12,816	—	—	—
VESTA		339	11,300	10,449	851	—	—	851	—	—	—	—	—	—	—	—
VIKING	[0]	91	4,952	5,434	(482)	665	—	183	—	—	—	—	—	—	—	—
WABASSO		703	29,455	26,893	2,562	—	—	2,562	—	—	—	—	—	—	—	—
WALNUT GROVE		626	28,989	26,544	2,445	670	—	3,115	—	—	—	—	—	—	—	—
WANDA	[0]	101	3,135	3,061	74	—	—	74	—	—	—	—	—	—	—	—
WARREN		1,782	173,235	160,686	12,549	852	1,698	11,703	—	—	—	—	1,348	—	1,698	8,970
WATERVILLE	[2]	1,805	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WAVERLY	[0]	638	40,911	40,804	107	2,528	—	2,635	—	—	—	—	—	—	—	—
WELLS		2,420	—	1,340	(1,340)	—	—	(1,340)	—	—	—	—	—	—	—	—
WHALAN	[17]	84	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WILLERNIE		571	29,071	28,717	354	—	—	354	—	—	—	—	—	—	—	—
WOLVERTON	[0]	155	7,705	6,772	933	—	—	933	—	—	—	—	—	—	—	—
WOOD LAKE		410	28,863	30,101	(1,238)	—	—	(1,238)	—	—	—	—	—	—	—	—
WOODSTOCK	[0]	154	190	6,755	(6,565)	7,245	—	680	—	—	—	—	—	—	—	—
TOTAL		128,959	5,603,549	5,379,236	224,313	160,328	4,785	379,856	5,082	—	—	57,158	394,705	11,904	1,702	8,970

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

**Table 11**  
**Public Service Enterprises**  
**Analysis of Electric Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,739	1,058,347	884,514	173,833	8,656	15,330	167,159	—	—	—	100,000	18,976	185,000	23,386	195,000
ADRIAN		1,159	727,639	646,744	80,895	62,046	70,611	72,330	—	—	—	(6,695)	612,593	733,825	—	18,849
AITKIN	[4][6]	1,739	2,238,253	1,890,107	348,146	81,207	—	429,353	—	10,926	—	152,331	230,870	—	—	—
ALPHA		157	82,489	70,991	11,498	4,302	—	15,800	—	—	—	—	—	—	—	—
ALVARADO	[0]	354	237,464	139,807	97,657	15,576	—	113,233	—	—	—	95,000	—	—	—	—
ARLINGTON		1,897	836,245	896,002	(59,757)	70,904	—	11,147	—	—	—	50,000	42,942	—	—	—
BAGLEY		1,412	1,074,870	924,349	150,521	34,150	43,692	140,979	—	—	—	11,519	51,331	—	—	—
BARNESVILLE		2,139	1,049,773	825,661	224,112	5,108	8,561	220,659	—	—	—	85,923	9,088	—	8,650	20,000
BAUDETTE		1,148	384,244	267,738	116,506	63,243	—	179,749	—	—	—	90,000	541,186	—	—	—
BIGELOW		229	44,855	53,854	(8,999)	38,672	—	29,673	—	—	—	—	—	—	—	—
BIWABIK		1,070	430,752	447,862	(17,110)	18,587	—	1,477	—	—	—	—	4,185	—	—	—
BLOOMING PRAIRIE		2,069	1,238,937	1,231,792	7,145	80,437	1,024	86,558	—	—	—	100,000	51,746	—	—	—
BREWSTER		546	221,301	205,638	15,663	18,066	—	33,729	—	—	—	60,000	48,481	—	—	—
BROWNTON		801	300,373	248,609	51,764	11,692	—	63,456	—	—	—	—	36,651	—	—	—
BUHL	[4]	872	281,008	271,737	9,271	24,814	—	34,085	—	—	—	—	11,941	—	—	—
CEYLON		438	82,789	30,155	52,634	12,617	6,129	59,122	—	—	—	—	1,833	—	5,832	20,000
DARWIN	[4][6]	243	53,658	61,457	(7,799)	1,789	—	(6,010)	—	—	—	7,500	—	—	—	—
DUNDEE	[0]	102	36,730	45,074	(8,344)	140	488	(8,692)	—	—	—	—	—	—	—	—
DUNNELL	[23][24]	213	17,380	793	16,587	—	—	16,587	—	—	—	—	—	—	—	—
EITZEN	[0]	240	144,156	116,133	28,023	8,488	1,024	35,487	—	—	—	10,000	—	—	—	—
ELBOW LAKE		1,181	350,807	277,184	73,623	20,200	38,382	55,441	—	—	—	(2,000)	21,793	—	27,947	65,000
FAIRFAX		1,334	522,945	434,315	88,630	18,582	—	107,212	—	—	—	200,000	86,290	—	—	—
FOSTON		1,538	1,508,052	1,363,032	145,020	8,356	11,753	141,623	—	—	—	73,133	100,468	36,000	9,653	65,000
GILBERT		1,910	626,988	516,914	110,074	15,736	966	124,844	—	—	—	137,146	—	—	—	—
GRAND MARAIS		1,231	1,377,248	1,181,536	195,712	28,106	1,963	221,855	—	—	—	—	142,529	—	—	—
GROVE CITY		586	466,924	408,523	58,401	6,959	77	65,283	—	—	—	—	—	—	—	—
HALSTAD		593	183,588	194,942	(11,354)	35,931	—	24,577	—	—	—	(11,000)	22,000	—	—	—
HARMONY		1,094	423,928	385,319	38,609	11,494	—	50,103	—	—	—	—	55,047	—	—	—
HAWLEY		1,735	438,006	330,214	107,792	16,076	—	123,868	—	—	—	55,000	277,843	—	—	—
HENNING		768	442,929	410,283	32,646	16,345	—	48,991	—	—	—	—	8,993	—	—	—
JANESVILLE		2,018	630,940	539,191	91,749	32,649	—	124,398	—	—	—	—	187,847	—	—	—
KANDIYOHI		520	48,604	16,095	32,509	2,603	—	35,112	—	—	2,117	25,000	—	—	—	—
KASOTA	[*][17]	676	101,791	83,852	17,939	2,057	—	19,996	—	—	—	—	—	—	—	—
KEEWATIN	[0][4][6][17]	1,097	330,648	287,700	42,948	13,112	—	56,060	—	—	—	(35,288)	34,493	—	—	13,240
KENYON		1,579	941,401	723,599	217,802	10,796	2,652	225,946	—	—	—	45,596	1,079,715	—	—	—
LAKE CRYSTAL		2,157	833,213	777,688	55,525	54,171	6,743	102,953	—	—	—	—	82,207	—	6,743	50,000
LAKE PARK		656	388,805	381,477	7,328	20,981	—	28,309	—	—	—	75,000	16,351	—	—	—

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

**Table 11**  
**Public Service Enterprises**  
**Analysis of Electric Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LAKEFIELD	[4]	1,685	1,039,786	961,628	78,158	22,765	15,183	85,740	—	—	—	12,000	80,802	—	15,183	44,464
LANESBORO	[4][6]	851	548,341	515,884	32,457	26,282	11,765	46,974	—	—	—	12,000	393,877	192,886	11,765	30,000
MABEL	[0]	743	60,118	34,792	25,326	6,864	—	32,190	—	—	—	—	3,300	31,141	—	—
MADELIA		2,233	1,878,681	1,636,633	242,048	100,305	—	342,353	—	—	—	53,756	147,840	—	—	—
MADISON		1,930	993,430	906,759	86,671	130,641	—	217,312	—	—	—	45,000	79,447	—	—	—
MOOSE LAKE		1,687	1,650,097	1,366,542	283,555	38,128	48,548	273,135	—	—	—	—	34,617	—	20,308	110,000
MOUNTAIN LAKE		1,899	906,023	676,797	229,226	187,268	415,858	636	—	—	—	144,670	709,196	1,872,100	93,358	20,800
NASHWAUK	[0][4][6][17]	984	526,876	495,275	31,601	20,709	—	52,310	—	62,427	192,234	—	388,254	—	—	—
NEWFOLDEN	[0]	342	51,584	17,274	34,310	11,254	—	45,564	—	—	—	—	—	—	—	—
NIELSVILLE		93	40,673	39,718	955	609	—	1,564	—	—	—	—	2,000	—	—	—
ORTONVILLE	[4]	2,091	1,497,189	1,223,092	274,097	112,914	2,939	384,072	—	—	—	250,519	35,525	—	—	—
PETERSON	[0]	249	96,925	91,900	5,025	2,222	—	7,247	—	—	—	—	—	—	—	—
PIERZ	[0]	1,085	516,673	415,034	101,639	776	2,787	99,628	—	—	—	20,000	—	—	—	—
PRESTON	[4]	1,534	950,564	992,806	(42,242)	128,978	25,437	61,299	—	—	—	—	131,619	752,000	25,437	505,000
RANDALL		586	259,860	206,500	53,360	9,574	14,291	48,643	—	—	—	—	—	—	14,291	15,000
ROSEAU		2,736	1,826,807	1,541,066	285,741	81,156	—	366,897	—	—	—	155,000	248,838	11,904	—	—
ROUND LAKE	[4]	470	637,435	545,363	92,072	12,609	—	104,681	—	—	—	—	127	—	—	—
RUSHFORD		1,614	724,762	691,899	32,863	29,779	—	62,642	—	—	—	53,167	84,000	—	—	—
RUSHMORE		371	146,137	133,977	12,160	17,494	59	29,595	—	—	—	—	8,134	—	—	—
SHELLY	[0]	219	49,504	31,269	18,235	4,145	—	22,380	—	—	—	—	2,689	—	—	—
SPRING GROVE	[0]	1,240	748,816	594,093	154,723	7,730	—	162,453	—	—	—	50,000	727	—	—	—
SPRING VALLEY		2,484	1,433,098	1,324,767	108,331	115,447	—	223,778	—	—	—	23,546	129,813	—	11,070	80,000
SPRINGFIELD		2,217	1,347,696	1,121,475	226,221	11,241	—	237,462	—	—	—	38,900	331,919	—	—	—
STEPHEN .	[0]	696	542,819	442,852	99,967	1,348	6,788	94,527	—	—	—	25,200	58,148	—	6,788	10,000
TRUMAN		1,288	898,016	712,172	185,844	71,405	97,848	159,401	—	—	—	13,201	715,787	—	93,244	15,000
TYLER		1,243	668,432	521,029	147,403	13,902	—	161,305	—	—	—	139,617	41,252	—	—	—
WARREN		1,782	1,098,987	989,871	109,116	10,099	—	119,215	—	—	—	100,000	58,197	—	—	—
WARROAD		1,840	1,978,756	1,493,199	485,557	—	6,487	479,070	—	—	—	246,000	72,591	—	6,487	90,000
WELLS		2,420	1,720,225	1,690,000	30,225	208,620	33,926	204,919	—	13,167	—	75,000	47,061	—	30,152	20,000
WESTBROOK		842	456,479	396,785	59,694	58,079	—	117,773	—	—	—	35,408	38,734	—	—	—
WHALAN	[17]	84	36,433	32,315	4,118	512	—	4,630	—	—	—	—	—	—	—	—
WINTHROP		1,340	856,737	689,598	167,139	4,715	12,020	159,834	—	—	—	—	227,903	—	12,020	10,000
<b>TOTAL</b>		<b>80,118</b>	<b>46,346,039</b>	<b>40,103,245</b>	<b>6,242,794</b>	<b>2,322,218</b>	<b>903,331</b>	<b>7,661,681</b>	<b>—</b>	<b>86,520</b>	<b>194,351</b>	<b>2,811,149</b>	<b>7,849,796</b>	<b>3,814,856</b>	<b>422,314</b>	<b>1,397,353</b>

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

**Table 12**  
**Public Service Enterprises**  
**Analysis of Nursing Home Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[11]	1,739	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ADAMS		759	2,530,947	2,488,743	42,204	33,854	—	76,058	—	—	—	—	881,436	—	—	67,058
ADRIAN	[11]	1,159	—	—	—	—	—	—	—	—	—	—	—	—	—	—
APPLETON		2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
BELVIEW		404	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
CLARA CITY		1,309	2,484,202	2,467,436	16,766	22,644	—	39,410	—	—	—	—	297,298	551,880	—	—
CLARKFIELD	[*]	984	2,511,112	2,380,073	131,039	40,408	2,108	169,339	—	—	—	—	23,920	—	107,595	5,000
DASSEL		1,134	2,190,324	2,172,732	17,592	7,879	63,528	(38,057)	—	—	—	—	36,013	—	62,395	25,000
ELLSWORTH	[14]	576	1,435,242	1,341,249	93,993	38,130	11,875	120,248	—	—	—	—	35,229	—	11,875	23,000
FERTILE	[14]	854	2,339,441	2,298,958	40,483	5,691	—	46,174	—	—	—	—	69,423	—	—	—
GAYLORD		2,018	2,116,639	1,983,553	133,086	81,487	—	214,573	—	—	—	—	136,247	—	—	—
GRAND MEADOW	[*][14][21]	983	1,669,663	1,660,578	9,085	13,406	22,459	32	—	—	—	—	12,220	—	22,459	310,000
HAYFIELD	[14]	1,303	2,983,833	2,840,420	143,413	37,432	123,100	57,745	—	—	—	—	127,889	—	123,100	40,000
HERON LAKE		764	1,311,815	1,265,405	46,410	8,347	3,498	51,259	—	—	—	—	41,247	—	32	—
JANESVILLE		2,018	1,596,599	1,492,414	104,185	13,948	—	118,133	—	—	—	—	37,098	—	12,779	5,000
KARLSTAD	[11]	864	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKEFIELD		1,685	1,600,747	1,593,039	7,708	29,540	—	37,248	—	—	—	(106,800)	27,460	—	—	—
LAMBERTON		972	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
LITTLEFORK		878	2,675,149	2,902,749	(227,600)	17,376	—	(210,224)	—	—	—	—	138,456	—	21,001	39,793
MENAHGA	[14]	1,135	2,911,046	2,900,827	10,219	13,371	24,447	(857)	—	—	—	—	—	—	24,447	6,394
NEW RICHLAND		1,201	1,892,374	1,792,648	99,726	41,592	—	141,318	—	—	—	—	28,255	—	—	—
ORTONVILLE	[11]	2,091	—	—	—	—	—	—	—	—	—	—	—	—	—	—
RENVILLE		1,380	2,479,270	2,258,742	220,528	28,137	169,112	79,553	—	—	—	—	48,030	665,000	167,700	46,210
TRIMONT		740	1,404,445	1,417,662	(13,217)	2,578	6,689	(17,328)	8,187	—	—	—	—	—	6,689	36,347
ULEN		543	2,161,080	1,909,744	251,336	24,545	47,006	228,875	—	—	—	—	387,160	—	47,006	35,000
<b>TOTAL</b>		<b>29,616</b>	<b>38,293,928</b>	<b>37,166,972</b>	<b>1,126,956</b>	<b>460,365</b>	<b>473,822</b>	<b>1,113,499</b>	<b>8,187</b>	<b>—</b>	<b>—</b>	<b>(106,800)</b>	<b>2,327,381</b>	<b>1,216,880</b>	<b>607,078</b>	<b>638,802</b>

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

**Table 13**  
**Public Service Enterprises**  
**Analysis of Hospital Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA	[11][26]	1,739	4,189,067	4,309,520	(120,453)	3,422	11,347	(128,378)	—	—	—	(50,000)	35,445	—	11,347	10,000
ADRIAN	[11]	1,159	1,899,410	1,965,795	(66,385)	49,139	—	(17,246)	—	—	—	—	411,123	270,000	—	—
APPLETON		2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
ARLINGTON		1,897	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
KARLSTAD	[11][26]	864	301,566	647,053	(345,487)	33,861	—	(311,626)	—	—	—	(50,000)	12,662	—	—	—
LAKEFIELD		1,685	27,510	17,508	10,002	78,431	—	88,433	26,946	—	24,415	106,800	—	—	10,441	85,000
ORTONVILLE	[11]	2,091	6,255,788	5,987,399	268,389	39,448	—	307,837	—	—	—	201,445	—	—	—	—
RUSH CITY		1,614	3,205,206	3,358,631	(153,425)	3,323	—	(150,102)	—	—	—	—	20,641	—	8,638	58,374
SPRINGFIELD		2,217	2,544,174	2,373,104	171,070	159,218	—	330,288	—	—	—	—	46,934	—	48,041	126,000
TRACY		2,059	2,271,464	2,404,459	(132,995)	39,395	—	(93,600)	—	—	—	115,879	169,424	—	11,370	33,610
WHEATON		1,659	3,222,403	3,204,292	18,111	81,589	—	99,700	—	—	—	—	291,194	—	12,278	57,773
TOTAL		19,107	23,916,588	24,267,761	(351,173)	487,826	11,347	125,306	26,946	—	24,415	324,124	987,423	270,000	102,115	370,757

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

**Table 14**  
**Public Service Enterprises**  
**Analysis of Gas Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ARGYLE	[0]	621	130,276	75,803	54,473	5,809	---	60,282	---	---	---	12,025	1,800	---	---	---
COHASSET		2,228	9,029	35,539	(26,510)	10,288	---	(16,222)	---	---	---	---	---	310,000	---	---
GOODHUE		679	---	984	(984)	9,750	---	8,766	---	---	---	---	755,093	990,000	---	---
HALLOCK		1,264	406,408	341,705	64,703	27,715	---	92,418	---	---	---	30,000	51,843	---	---	---
HAWLEY		1,735	182,363	138,112	44,251	11,192	---	55,443	---	---	---	---	3,529	---	---	---
LAKE PARK		656	163,761	158,585	5,176	23,973	---	29,149	---	---	---	75,000	16,353	---	---	---
NEW YORK MILLS		995	231,620	145,212	86,408	10,433	---	96,841	---	---	---	25,000	7,691	---	---	---
PERHAM		2,297	2,966,561	2,240,386	726,175	94,884	101,726	719,333	---	---	---	401,410	3,438,500	3,806,184	101,726	---
RANDALL		586	148,516	140,655	7,861	5,896	37,098	(23,341)	---	---	---	---	7,992	---	37,098	---
ROUND LAKE		470	173,137	160,476	12,661	438	---	13,099	---	---	---	---	---	---	---	---
STEPHEN	[0]	696	207,744	137,472	70,272	425	---	70,697	---	---	---	73,000	---	---	---	---
WARREN		1,782	617,517	486,697	130,820	17,241	---	148,061	---	---	---	100,000	12,272	---	---	---
WESTBROOK		842	201,497	174,480	27,017	94	17,839	9,272	---	---	---	---	---	---	17,839	15,000
<b>TOTAL</b>		<b>14,851</b>	<b>5,438,429</b>	<b>4,236,106</b>	<b>1,202,323</b>	<b>218,138</b>	<b>156,663</b>	<b>1,263,798</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>716,435</b>	<b>4,295,073</b>	<b>5,106,184</b>	<b>156,663</b>	<b>15,000</b>

**Table 15**  
**Public Service Enterprises**  
**Analysis of Ambulance Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADRIAN		1,159	25,136	27,188	(2,052)	2,711	---	659	---	---	---	(8,000)	---	---	---	---
BARNESVILLE		2,139	78,246	98,851	(20,605)	8,682	3,150	(15,073)	---	---	---	---	---	---	1,939	5,000
BERTHA		502	26,136	29,558	(3,422)	2,428	---	(994)	---	---	---	---	678	---	---	---
BLOOMING PRAIRIE		2,069	40,586	31,758	8,828	12,303	6,373	14,758	---	---	---	2,612	9,660	---	6,373	14,077
BROWERVILLE		771	90,558	55,880	34,678	8,818	---	43,496	---	---	---	10,000	---	---	---	---
CARLTON		959	72,278	68,287	3,991	20,450	322	24,119	---	---	---	---	94,934	---	---	---
CLARA CITY		1,309	45,185	52,015	(6,830)	8,693	---	1,863	---	---	---	---	8,287	---	---	---
DODGE CENTER		2,117	147,147	105,090	42,057	5,892	---	47,949	---	---	---	5,000	7,145	---	---	---
HENNING		768	56,402	66,267	(9,865)	---	---	(9,865)	---	---	---	(9,654)	2,069	---	---	---
LAKE LILLIAN	[0]	227	15,020	7,971	7,049	5,335	---	12,384	---	---	---	---	---	---	---	---
LAKEFIELD		1,685	39,129	62,827	(23,698)	16,430	---	(7,268)	---	---	---	(25,212)	14,467	---	---	---
RAYMOND	[0]	667	18,894	17,022	1,872	6,965	---	8,837	---	---	---	---	---	---	---	---
REMER	[0]	353	37,104	21,467	15,637	10,193	---	25,830	---	---	---	4,277	15,592	---	---	---
SPRINGFIELD		2,217	69,782	55,694	14,088	4,173	---	18,261	---	---	---	---	3,341	---	---	---
<b>TOTAL</b>		<b>16,942</b>	<b>761,603</b>	<b>699,875</b>	<b>61,728</b>	<b>113,073</b>	<b>9,845</b>	<b>164,956</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(20,977)</b>	<b>156,173</b>	<b>---</b>	<b>8,312</b>	<b>19,077</b>

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

**Table 16**  
**Public Service Enterprises**  
**Analysis of Culture and Recreation Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BAGLEY CABLE TV		1,412	126,761	137,475	(10,714)	4,028	—	(6,686)	—	—	—	—	21,894	—	—	—
BARNESVILLE GOLF COURSE		2,139	83,898	84,249	(351)	3,237	222	2,664	—	—	—	—	20,075	—	222	2,633
BARNUM MUNICIPAL BUILDING		501	6,824	17,247	(10,423)	249	—	(10,174)	—	—	—	(7,200)	6,400	—	—	—
BECKER GOLF COURSE		1,711	1,176,065	1,431,038	(254,973)	—	40,513	(295,486)	—	—	—	—	175,265	—	10,292	150,000
BLACKDUCK GOLF COURSE	[0]	747	81,142	70,100	11,042	4,942	10,146	5,838	—	—	—	(9,786)	12,650	—	965	2,500
BLOOMING PRAIRIE COMMUNITY BUILDING		2,069	—	2,233	(2,233)	—	—	(2,233)	—	—	—	—	—	—	—	—
BOYD CABLE TV		226	14,670	15,330	(660)	1,083	—	423	—	—	—	4	3,255	—	—	—
PARKS & RECREATION			491	7,641	(7,150)	1,095	—	(6,055)	—	—	—	(3,341)	1,800	—	—	—
CALLAWAY COMMUNITY CENTER	[0]	219	9,679	13,048	(3,369)	—	—	(3,369)	—	—	—	(3,000)	—	—	—	—
CALUMET CABLE TV	[0]	372	29,832	22,063	7,769	—	—	7,769	—	—	—	(50)	—	—	—	—
CLIMAX GOLF COURSE		255	86,977	95,583	(8,606)	19,048	2,788	7,654	—	3,062	—	(19,237)	19,322	—	2,788	10,981
COLERAINE CABLE TV		1,040	80,372	74,654	5,718	—	—	5,718	—	—	—	—	21,598	—	—	—
GOLF COURSE			5,185	108,508	(103,323)	—	57,018	(160,341)	—	—	—	(28,501)	—	—	—	—
CROSSLAKE CABLE TV		1,430	370,647	374,403	(3,756)	16,457	41,519	(28,818)	—	—	—	—	64,779	—	41,160	118,786
DARFUR HALL		152	1,550	6,189	(4,639)	—	—	(4,639)	—	—	—	(3,000)	—	—	—	—
ELBOW LAKE TIPSINAH MOUNDS CAMPGROUND		1,181	66,642	75,460	(8,818)	179	—	(8,639)	—	—	—	(30,000)	36,054	—	—	—
ELIZABETH COMMUNITY CENTER	[0]	164	5,294	4,409	885	82	—	967	—	—	—	—	—	—	—	—

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

**Table 16**  
**Public Service Enterprises**  
**Analysis of Culture and Recreation Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- Lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
FOSSTON		1,538														
CABLE TV			116,832	104,763	12,069	1,197	--	13,266	--	--	--	--	2,160	--	--	--
GRAND MARAIS		1,231														
GOLF COURSE			123,162	131,820	(8,658)	--	200	(8,858)	--	--	--	--	12,199	--	200	--
MARINA			41,211	30,861	10,350	--	--	10,350	--	--	--	2,000	2,254	--	--	--
RECREATION AREA			389,757	350,434	39,323	2,118	5,925	35,516	--	--	--	22,184	15,384	--	5,925	35,000
SWIMMING POOL			73,587	187,711	(114,124)	--	--	(114,124)	--	--	--	(22,184)	23,484	--	--	--
GREENWOOD		689														
MARINA			10,770	3,111	7,659	1,239	--	8,898	--	--	--	--	--	--	--	--
HAMBURG		519														
COMMUNITY CENTER	[0]		3,234	6,546	(3,312)	--	--	(3,312)	--	--	--	(6,253)	302	--	--	--
COMMUNITY HALL	[0]		12,711	30,564	(17,853)	--	--	(17,853)	--	--	--	--	--	--	--	--
HAMMOND		204														
CABLE TV			17,316	11,761	5,555	--	3,784	1,771	--	--	--	--	--	--	3,784	5,000
HECTOR		1,141														
SWIMMING POOL	[25]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
HINCKLEY		1,141														
COMMUNITY CENTER			3,998	31,771	(27,773)	14,345	1,541	(14,969)	--	--	--	--	7,970	--	1,541	--
HOKAH		705														
SWIMMING POOL	[0]		7,829	15,535	(7,706)	349	--	(7,357)	--	--	--	(7,500)	214	--	--	--
JANESVILLE		2,018														
GOLF COURSE			103,344	143,132	(39,788)	26,409	35,207	(48,586)	--	--	--	--	137,077	--	30,031	15,690
MADELIA		2,233														
GOLF COURSE			124,460	134,727	(10,267)	8,966	--	(1,301)	--	--	--	--	2,573	--	--	--
MARBLE		626														
CABLE TV	[0]		72,306	49,677	22,629	2,869	620	24,878	--	--	--	--	13,900	--	--	--
NORWOOD		2,967														
SWIMMING POOL			24,512	53,060	(28,548)	553	--	(27,995)	--	--	--	(17,000)	--	--	--	--
ORTONVILLE		2,091														
GOLF COURSE			198,121	182,337	15,784	1,573	--	17,357	--	--	--	692	5,792	--	--	--
PERHAM		2,297														
COMMUNITY CENTER			455,838	521,605	(65,767)	265,250	50,749	148,734	--	--	--	(95,000)	67,658	15,000	50,749	190,000
GOLF COURSE			505,892	421,570	84,322	5,592	18,231	71,683	--	--	--	--	141,707	135,000	18,231	49,500

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



**Table 16**  
**Public Service Enterprises**  
**Analysis of Culture and Recreation Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
PIERZ GOLF COURSE	[0]	1,085	157,781	106,337	51,444	4,470	—	55,914	—	—	—	—	13,855	—	—	—
RICHMOND CIVIC ARENA	[0]	1,084	—	5,244	(5,244)	181,574	—	176,330	—	—	—	—	227,867	600,000	—	—
SANDSTONE GOLF COURSE		1,989	94,998	96,548	(1,550)	13,824	5,216	7,058	—	—	—	2,967	9,419	—	—	—
STARBUCK CAMPGROUND	[0]	1,165	96,141	50,115	46,026	1,819	17,808	30,037	—	—	—	(6,738)	82,229	—	17,808	20,000
WESTBROOK CABLE TV		842	63,162	62,316	846	177	—	1,023	—	—	—	—	—	—	—	—
ZUMBROTA SWIMMING POOL		2,493	23,556	62,683	(39,127)	72,543	—	33,416	64,026	—	—	—	308	—	—	—
TOTAL		41,676	4,866,547	5,333,858	(467,311)	655,267	291,487	(103,531)	64,026	3,062	—	(230,943)	1,149,444	750,000	183,696	600,090

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
ADA		1,739														
JOHN WIMMER CLINIC	[26]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
ALBERTVILLE		2,366														
STORM WATER			6,244	---	6,244	---	---	6,244	---	---	---	---	---	---	---	---
APPLETON		2,123														
EDA																
HRA																
CLINIC																
BABBITT		1,580														
LIQUOR STORE INSTALLMENT PURCHASE			---	325	(325)	13,813	---	13,488	---	---	---	106,000	---	---	---	---
BARNESVILLE		2,139														
TELEPHONE			712,993	253,944	459,049	52,545	14,495	497,099	---	---	---	296,569	27,020	---	13,770	70,000
BELGRADE		709														
EDA HOUSING			3,447	11,681	(8,234)	---	4,435	(12,669)	---	---	---	---	752,164	847,578	4,435	---
BLOOMING PRAIRIE		2,069														
EDA			121,343	46,300	75,043	49,469	133,493	(8,981)	---	1,000	---	55,643	---	---	133,493	47,781
BRANDON		455														
EDA	[0]		9,547	48	9,499	2,087	8,985	2,601	---	---	---	(13,000)	326,835	289,628	---	---
BROWNS VALLEY		773														
DEMO SITE	[0]		6,316	2,783	3,533	720	93	4,160	---	---	---	---	---	---	93	---
BUFFALO LAKE		730														
FIRE			6,307	29,623	(23,316)	6,533	6,220	(23,003)	---	---	6,340	(23,279)	---	---	1,365	5,000
CARLTON		959														
CEMETERY			11,575	4,427	7,148	1,825	---	8,973	---	---	---	1,500	1,555	---	---	---
CHANDLER		301														
APARTMENT			22,236	18,687	3,549	---	8,394	(4,845)	---	---	---	---	---	---	8,394	2,606
CLARA CITY		1,309														
CONGREGATE HOUSING			262,697	170,371	92,326	2,410	116,570	(21,834)	---	---	---	---	10,472	---	116,570	30,000
CLARKFIELD		984														
EDA APARTMENTS			---	58	(58)	---	---	(58)	---	---	---	---	24,336	10,000	---	---
CLIMAX		255														
APARTMENT			6,498	6,688	(190)	---	346	(536)	---	---	---	---	---	---	---	---

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CLONTARF CAFE		166	34,354	49,089	(14,735)	---	---	(14,735)	---	---	---	(16,082)	---	---	---	---
COOK AIRPORT		674	8,039	41,626	(33,587)	7,556	1,198	(27,229)	---	---	7,500	---	4,000	---	1,198	1,211
COSMOS FIRE		602	31,443	42,470	(11,027)	11,544	---	517	---	---	4,890	---	---	---	---	---
CROSBY DEPUTY REGISTRAR		2,139	108,474	90,315	18,159	2,008	---	20,167	---	---	---	---	---	---	---	---
CROSSLAKE TELEPHONE		1,430	1,261,139	908,769	352,370	335,142	51,923	635,589	---	---	---	199,443	533,695	---	23,895	104,883
DASSEL NURSING HOME APARTMENTS		1,134	215,474	130,615	84,859	18,114	43,608	59,365	---	---	---	---	315,371	530,000	55,607	85,000
DAWSON PRAIRIE WEST APT.		1,620	24,454	17,299	7,155	149	8,406	(1,102)	---	---	---	---	363,129	---	8,406	4,269
DEER RIVER LICENSE BUREAU	[0]	838	39,044	50,130	(11,086)	---	---	(11,086)	---	---	---	(32,431)	---	---	---	---
ECHO CEMETERY	[*]	298	970	579	391	822	---	1,213	---	---	---	---	---	---	---	---
ELBOW LAKE MAPLEWOOD MANOR APTS.		1,181	109,375	70,778	38,597	3,105	19,654	22,048	---	---	---	---	49,801	---	19,654	---
EXCELSIOR COMMERCIAL DOCK PARKING METER		2,361	56,060 38,000	25,069 3,701	30,991 34,299	2,223 975	---	33,214 35,274	---	---	---	20,955 26,150	13,980 ---	---	---	---
FAIRFAX EDA		1,334	100,286	114,723	(14,437)	6,845	71,868	(79,460)	---	---	---	(90,442)	415,993	---	71,868	---
HRA			179,680	66,573	113,107	4,458	17,731	99,834	---	---	---	15,442	103,374	---	17,731	54,513
STORM SEWER	[*]		30,478	31,837	(1,359)	529	---	(830)	---	---	---	31,652	---	---	---	---
FISHER RECYCLING	[0]	407	2,160	1,776	384	---	---	384	---	---	---	---	---	---	---	---
FULDA EDA		1,263	5,291	3,524	1,767	3,492	2,614	2,645	---	---	---	(3,300)	---	---	---	1,132
GARY LAUNDROMAT	[0]	193	5,499	5,962	(463)	---	---	(463)	---	---	---	---	---	---	---	---

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
GAYLORD		2,018														
STORM WATER			39,661	---	39,661	31,679	20,870	50,470	31,433	---	---	---	---	---	20,870	---
GEORGETOWN		108														
COMPOST RECYCLE			223	1,166	(943)	---	---	(943)	---	---	---	---	---	---	---	---
GOODHUE		679														
RECYCLING			9,563	8,278	1,285	---	---	1,285	---	---	---	---	---	---	---	---
GRYGLA		238														
WATER TOWER	[*]		1,566	---	1,566	4,432	2,100	3,898	---	---	---	---	---	---	2,100	3,908
HALSTAD		593														
JOHN WIMMER HOMES			15,250	12,780	2,470	---	---	2,470	---	---	---	---	7,384	---	---	---
HARMONY		1,094														
EDA			22,704	13,668	9,036	10,000	11,678	7,358	---	---	---	(90,218)	12,000	---	11,678	16,702
HARRIS		983														
CEMETERY	[0]		---	1,112	(1,112)	1,918	---	806	---	---	---	---	---	---	---	---
HAWLEY		1,735														
AIRPORT			45,118	65,898	(20,780)	---	---	(20,780)	---	---	---	---	---	---	---	---
DEPUTY REGISTRAR			25,453	23,362	2,091	401	---	2,492	---	---	---	---	3,625	---	---	---
HENDERSON		777														
BUSINESS CENTER			23,559	32,954	(9,395)	111	---	(9,284)	---	---	---	---	2,489	---	---	---
HENDRUM		300														
UTILITY FEES			3,931	3,932	(1)	---	---	(1)	---	---	---	128	---	---	---	---
HILLS		613														
APARTMENTS			16,861	9,199	7,662	30	13,931	(6,239)	---	---	---	---	32,527	45,363	13,931	---
JASPER		583														
LOTTERY			2,499	2,826	(327)	---	---	(327)	---	---	---	---	---	---	---	---
KARLSTAD		864														
CLINIC	[26]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
KENSINGTON		293														
CAFE			85,881	87,511	(1,630)	---	---	(1,630)	---	---	---	---	---	---	---	---
LAKE CRYSTAL		2,157														
CEMETERY	[*]		---	---	---	10,562	---	10,562	---	---	---	---	---	---	---	---

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
LAKE LILLIAN FIRE	[0]	227	19,750	7,350	12,400	3,509	---	15,909	---	---	---	---	---	---	---	---
LAKEFIELD MUNICIPAL CLINIC		1,685	---	8,886	(8,886)	100	32,159	(40,945)	---	---	---	19,000	---	---	---	---
LANCASTER FIRE	[0]	332	8,000	11,664	(3,664)	7,820	---	4,156	---	---	---	---	2,000	---	---	---
LANESBORO EDA		851	38,460	15,305	23,155	---	23,460	(305)	---	---	---	---	---	---	24,460	15,000
LEROY TREE BOARD	[*]	932	---	2,180	(2,180)	2,050	---	(130)	---	---	---	---	---	---	---	---
LEXINGTON BUILDING RENTAL		2,237	231,072	160,960	70,112	---	63,836	6,276	---	---	---	(30,000)	---	---	---	125,542
LINDSTROM COMPOST		2,721	1,433	2,639	(1,206)	---	---	(1,206)	---	---	---	(845)	---	---	---	---
MADISON ECONOMIC DEVELOPMENT		1,930	64,560	62,305	2,255	28,630	38,271	(7,386)	---	---	---	---	304,666	307,000	38,271	6,728
MADISON LAKE PUBLIC FACILITIES PROJECT	[20]	727	---	---	---	---	---	---	---	---	---	---	267,102	---	---	---
MAPLE LAKE AIRPORT	[0]	1,441	11,197	21,585	(10,388)	10,388	---	---	---	---	10,045	---	---	---	---	---
MAPLETON NURSING HOME RENTAL	[*]	1,560	---	---	---	3,898	3,018	880	---	---	---	---	---	---	2,443	65,000
MAPLEVIEW EDA		204	66,098	---	66,098	11,908	28,537	49,469	---	---	---	---	39,805	---	26,015	15,000
MENDOTA GAMBLING		162	9,153	15,960	(6,807)	68	---	(6,739)	---	---	---	---	---	---	---	---
MILACA MOTOR VEHICLE		2,365	57,737	53,459	4,278	526	---	4,804	---	---	---	---	500	---	---	---
MILTONA FIRE		221	21,150	36,045	(14,895)	52,231	2,500	34,836	---	---	---	---	50,816	---	---	---

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
MOOSE LAKE		1,687														
CEMETERY			5,747	8,321	(2,574)	---	---	(2,574)	---	---	---	(8,000)	6,552	---	---	---
MOTOR VEHICLE			51,488	46,055	5,433	---	---	5,433	---	---	---	18,032	---	---	---	---
MOUNTAIN LAKE		1,899														
CLINIC RENTAL	[25]		---	---	---	1,197	---	1,197	---	---	---	---	---	---	---	---
NEW YORK MILLS		995														
CLINIC			21,600	22,096	(496)	31,662	---	31,166	---	---	---	53,000	---	---	---	---
NISSWA		1,540														
EDA			---	14,391	(14,391)	---	24,841	(39,232)	---	---	---	(40,000)	---	---	24,841	15,159
NORTHOME		296														
LAUNDROMAT			7,090	8,310	(1,220)	---	---	(1,220)	---	---	---	---	---	---	---	---
ORR		263														
AIRPORT			36,684	163,399	(126,715)	30,124	---	(96,591)	---	---	28,777	---	---	---	---	---
PERHAM		2,297														
RECYCLING			44,914	42,352	2,562	413	---	2,975	---	---	---	---	852	---	---	---
PINE ISLAND		2,241														
CEMETERY			14,594	29,996	(15,402)	11,258	---	(4,144)	---	---	---	---	11,378	---	---	---
DEPUTY REGISTRAR			31,892	30,371	1,521	159	---	1,680	---	---	---	---	---	---	---	---
EVERGREEN PLACE			302,702	243,016	59,686	5,124	73,649	(8,839)	---	---	---	---	17,252	---	70,000	25,000
PRESTON		1,534														
EMERGENCY SERVICE			63,554	71,781	(8,227)	9,543	---	1,316	---	---	---	(5,700)	---	---	---	---
RUSHFORD		1,614														
PARKING LOT			---	3,000	(3,000)	---	---	(3,000)	---	---	---	64,108	---	---	---	---
SHERBURN		1,092														
EDA			19,900	8,044	11,856	2,566	9,400	5,022	---	---	---	(10,000)	31,341	---	8,700	5,000
SPRINGFIELD		2,217														
HEAT			72,348	80,067	(7,719)	4,550	---	(3,169)	---	---	---	---	---	---	---	---
MEDICAL CLINIC & SERVICES			1,456,023	1,546,154	(90,131)	11,993	---	(78,138)	---	---	---	---	3,403	---	---	---
STEWART		565														
CLINIC			18,384	175	18,209	1,395	10,536	9,068	---	---	---	---	---	---	10,536	3,000
ST. FRANCIS		3,491														
UTILITY TRUNK			---	5,738	(5,738)	2,948	---	(2,790)	---	---	---	5,629	---	---	---	---

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

**Table 17**  
**Public Service Enterprises**  
**Analysis of Other City Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
TONKA BAY		1,481														
MUNICIPAL DOCK			16,425	9,773	6,652	808	---	7,460	---	---	---	---	5,625	---	---	---
LIQUOR LEASE			12,795	3,747	9,048	5,089	---	14,137	---	---	---	13,586	2,500	---	---	---
RECYCLING			22,285	36,749	(14,464)	5,632	---	(8,832)	---	---	---	(11,500)	---	---	---	---
STORMWATER			11,324	36	11,288	---	---	11,288	---	---	---	3,950	---	---	---	---
TRACY		2,059														
CLINIC BUILDING			16,757	1,675	15,082	83	2,885	12,280	---	---	---	---	---	---	6,508	6,746
DEPUTY REGISTRAR			867,033	849,763	17,270	586	---	17,856	---	---	---	15,500	---	---	---	---
EASTVIEW APARTMENTS			32,300	19,220	13,080	3,270	16,944	(594)	---	---	---	---	145,085	169,811	16,944	4,671
O'BRIEN COURT			272,778	207,788	64,990	10,962	88,193	(12,241)	---	---	---	---	---	---	87,789	65,000
UTILITY SURCHARGE			13,586	1,479	12,107	3,938	---	16,045	---	---	---	191,174	---	---	---	---
WABASHA		2,516														
EDA	[0]		---	960	(960)	---	---	(960)	---	---	---	---	---	---	---	---
WANAMINGO		890														
SENIOR HOUSING			21,748	36,669	(14,921)	16,833	---	1,912	---	---	---	---	1,106,977	---	---	---
WATERVILLE		1,805														
HILLTOP TERRACE APARTMENTS			70,980	132,368	(61,388)	12,560	94,014	(142,842)	---	---	---	---	4,260	---	94,014	45,000
WELLS		2,420														
RECYCLING			34,138	33,291	847	---	---	847	---	---	---	---	---	---	---	---
WINNEBAGO		1,546														
DUPLEX			13,203	11,672	1,531	280	14	1,797	---	---	---	---	41,213	---	3,703	265,899
TOTAL			<u>99,209</u>	<u>7,792,574</u>	<u>6,529,250</u>	<u>1,263,324</u>	<u>879,598</u>	<u>1,072,053</u>	<u>31,433</u>	<u>1,000</u>	<u>57,552</u>	<u>762,664</u>	<u>5,041,077</u>	<u>2,199,380</u>	<u>939,282</u>	<u>1,089,750</u>

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

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

NAME OF CITY	POPULATION	TYPE OF STORE	TOTAL SALES	COST OF GOODS SOLD	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME/(LOSS)		TRANSFERS TO/(FROM)	CAPITAL OUTLAY	DEBT SERVICE PAYMENTS		
					AMOUNT	PERCENT OF SALES	EXPENSES	INCOME	REVENUES	EXPENSES	AMOUNT	PERCENT OF SALES	OTHER FUNDS		INTEREST	PRINCIPAL	
ADA	1,739	ON & OFF SALE	403,307	252,474	150,833	37.40%	150,612	221	708	—	929	0.23%	5,000	10,348	—	—	
AITKIN	1,739	OFF SALE ONLY	636,140	502,572	133,568	21.00%	113,143	20,425	20,736	4,115	37,046	5.82%	50,000	4,698	—	—	
AKELEY	395	ON & OFF SALE	277,964	161,632	116,332	41.85%	81,885	34,447	329	—	34,776	12.51%	46,405	4,925	—	—	
APPLETON	2,123	OFF SALE ONLY					Failed to report in time for this publication										
ARLINGTON	1,897	ON & OFF SALE	321,626	222,667	98,959	30.77%	107,639	(8,680)	17,106	—	8,426	2.62%	5,000	—	—	—	
AUDUBON	420	ON & OFF SALE	374,062	215,101	158,961	42.50%	144,704	14,257	1,222	—	15,479	4.14%	7,000	2,026	—	—	
AVOCA	142	ON & OFF SALE	186,350	105,119	81,231	43.59%	76,129	5,102	2,217	—	7,319	3.93%	—	2,652	—	—	
BAGLEY	1,412	OFF SALE ONLY	629,755	479,719	150,036	23.82%	91,674	58,362	2,641	—	61,003	9.69%	95,000	—	—	—	
BALATON	729	ON & OFF SALE	255,191	140,871	114,320	44.80%	89,524	24,796	10,361	378	34,779	13.63%	28,032	2,338	—	—	
BARNESVILLE	2,139	OFF SALE ONLY	207,766	150,273	57,493	27.67%	42,801	14,692	647	—	15,339	7.38%	16,700	—	—	—	
BARNUM	501	ON & OFF SALE	303,096	150,356	152,740	50.39%	142,839	9,901	10,986	—	20,887	6.89%	12,200	—	—	—	
BATTLE LAKE	[0]	726	OFF SALE ONLY	433,479	337,402	96,077	22.16%	64,437	31,640	2,197	—	33,837	7.81%	10,000	1,092	—	—
BAUDETTE	[21]	1,148	ON & OFF SALE	820,028	524,374	295,654	36.05%	181,308	114,346	6,007	—	120,353	14.68%	100,880	2,219	—	—
BEAVER BAY	150	ON & OFF SALE	356,289	161,987	194,302	54.53%	172,519	21,783	12,325	—	34,108	9.57%	12,000	3,564	—	—	
BEAVER CREEK	249	ON & OFF SALE	111,074	49,531	61,543	55.41%	59,321	2,222	542	150	2,614	2.35%	3,000	980	—	—	
BELLINGHAM	238	ON & OFF SALE	119,488	68,989	50,499	42.26%	62,284	(11,785)	13,813	—	2,028	1.70%	—	5,047	—	—	
BELVIEW	404	ON & OFF SALE	244,959	136,323	108,636	44.35%	101,695	6,941	1,930	366	8,505	3.47%	—	—	366	6,594	
BERTHA	502	ON & OFF SALE	189,981	108,306	81,675	42.99%	78,155	3,520	3,911	—	7,431	3.91%	7,500	1,247	—	—	
BIG FALLS	332	ON & OFF SALE	230,298	119,262	111,036	48.21%	97,814	13,222	—	—	13,222	5.74%	9,800	4,485	—	—	
BIGFORK	[0]	381	ON & OFF SALE	269,507	162,949	106,558	39.54%	84,421	22,137	4,200	—	26,337	9.77%	19,631	986	—	—
BISCAY	122	ON & OFF SALE	286,897	144,495	142,402	49.64%	129,741	12,661	28,893	4,183	37,371	13.03%	31,389	5,855	—	—	
BLACKDUCK	747	ON & OFF SALE	496,011	313,703	182,308	36.75%	127,045	55,263	16,390	5,823	65,830	13.27%	42,211	11,504	—	—	
BOYD	226	ON & OFF SALE	220,381	112,551	107,830	48.93%	104,264	3,566	1,521	181	4,906	2.23%	600	1,972	181	—	
BRAHAM	1,183	ON & OFF SALE	489,760	377,689	112,071	22.88%	70,007	42,064	26,394	28,192	40,266	8.22%	5,000	9,178	6,499	4,170	
BRANDON	455	ON & OFF SALE	321,728	186,994	134,734	41.88%	113,659	21,075	1,716	—	22,791	7.08%	14,000	913	—	—	
BROWERVILLE	771	ON & OFF SALE	332,406	182,379	150,027	45.13%	139,794	10,233	1,800	—	12,033	3.62%	6,812	—	—	—	
BROWNS VALLEY	773	ON & OFF SALE	228,767	137,876	90,891	39.73%	80,211	10,680	2,903	—	13,583	5.94%	—	835	—	—	
BROWNTON	[21]	801	ON & OFF SALE	—	—	—	—	—	58,758	—	58,758	—	276,855	—	—	—	
BUFFALO LAKE	730	ON & OFF SALE	316,689	212,092	104,597	33.03%	103,280	1,317	5,947	—	7,264	2.29%	471	—	—	—	
BUTTERFIELD	570	OFF SALE ONLY	186,563	141,076	45,487	24.38%	41,437	4,050	5,797	—	9,847	5.28%	5,000	2,304	—	—	
CALLAWAY	219	ON & OFF SALE	285,347	184,234	101,113	35.44%	87,601	13,512	12,714	7,291	18,935	6.64%	23,350	—	—	—	
CANTON	361	OFF SALE ONLY	86,469	68,770	17,699	20.47%	17,669	30	6,840	—	6,870	7.95%	14,428	—	—	—	
CLARISSA	623	ON & OFF SALE	298,009	163,277	134,732	45.21%	106,472	28,260	3,533	—	31,793	10.67%	17,500	1,086	—	—	
CLEARBROOK	560	ON & OFF SALE	415,639	234,700	180,939	43.53%	150,961	29,978	1,681	—	31,659	7.62%	50,000	1,562	—	—	
CLEMENTS	193	ON & OFF SALE	134,433	62,082	72,351	53.82%	70,365	1,986	3,837	—	5,823	4.33%	4,200	—	—	—	
CLEVELAND	730	ON & OFF SALE	165,559	104,112	61,447	37.11%	83,862	(22,415)	11,740	—	(10,675)	-6.45%	9,440	5,558	—	—	
CLONTARF	166	ON & OFF SALE	201,447	109,027	92,420	45.88%	81,213	11,207	104	—	11,311	5.61%	15,084	—	—	—	
CONGER	131	ON & OFF SALE	178,387	116,972	61,415	34.43%	64,615	(3,200)	7,857	—	4,657	2.61%	—	1,161	—	—	
COOK	674	OFF SALE ONLY	564,225	427,026	137,199	24.32%	134,092	3,107	4,234	11,772	(4,431)	-0.79%	—	16,834	11,772	13,170	
COTTONWOOD	1,055	ON & OFF SALE	309,828	190,677	119,151	38.46%	121,078	(1,927)	699	—	(1,228)	-0.40%	—	6,249	—	—	
CROMWELL	213	ON & OFF SALE	241,482	137,451	104,031	43.08%	97,977	6,054	3,210	—	9,264	3.84%	—	5,697	—	—	
CURRIE	294	ON & OFF SALE	193,546	117,984	75,562	39.04%	84,878	(9,316)	4,354	32	(4,994)	-2.58%	2,000	3,101	—	—	
DALTON	237	OFF SALE ONLY	177,769	139,244	38,525	21.67%	36,910	1,615	2,207	—	3,822	2.15%	—	—	—	—	
DANVERS	104	ON & OFF SALE	177,849	93,982	83,867	47.16%	84,048	(181)	3,953	—	3,772	2.12%	100	962	—	—	
DARWIN	243	OFF SALE ONLY	350,519	265,947	84,572	24.13%	52,248	32,324	2,725	—	35,049	10.00%	—	961	—	—	
DAWSON	1,620	OFF SALE ONLY	298,605	217,303	81,302	27.23%	71,385	9,917	6,831	—	16,748	5.61%	—	—	—	—	
DE GRAFF	140	ON & OFF SALE	181,144	110,536	70,608	38.98%	57,733	12,875	—	—	12,875	7.11%	11,000	—	—	—	
DELAVAN	234	ON & OFF SALE	157,714	90,643	67,071	42.53%	85,268	(18,197)	10,701	4,943	(12,439)	-7.89%	—	298	—	—	
DUNDEE	102	ON & OFF SALE	106,577	54,947	51,630	48.44%	51,975	(345)	10,358	—	10,013	9.40%	3,520	3,368	—	—	
EAGLE BEND	525	ON & OFF SALE	214,911	130,626	84,285	39.22%	96,819	(12,534)	11,161	—	(1,373)	-0.64%	—	—	—	—	

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



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**PUBLIC SERVICE ENTERPRISES**  
**ANALYSIS OF CITY LIQUOR STORES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

NAME OF CITY	POPULATION	TYPE OF STORE	TOTAL SALES	COST OF GOODS SOLD	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME/(LOSS)		TRANSFERS TO/(FROM) OTHER FUNDS	DEBT SERVICE PAYMENTS	
					AMOUNT	PERCENT OF SALES	EXPENSES	INCOME	REVENUES	EXPENSES	AMOUNT	PERCENT OF SALES		CAPITAL OUTLAY	INTEREST PRINCIPAL
ELBOW LAKE	1,181	OFF SALE ONLY	205,344	145,034	60,310	29.37%	59,606	704	523	—	1,227	0.60%	5,000	4,225	—
ELGIN	776	ON & OFF SALE	203,759	132,477	71,282	34.98%	108,828	(37,546)	13,149	—	(24,397)	-11.97%	5,000	—	—
ELIZABETH	164	OFF SALE ONLY	238,832	174,797	64,035	26.81%	63,232	803	1,396	—	2,199	0.92%	—	4,276	—
ELLENDALE	559	ON & OFF SALE	259,321	137,420	121,901	47.01%	95,501	26,400	8,165	—	34,565	13.33%	24,000	16,639	—
ELLSWORTH	576	ON & OFF SALE	122,286	71,578	50,708	41.47%	51,256	(548)	12,174	—	11,626	9.51%	5,000	—	—
ELMORE	694	OFF SALE ONLY	119,126	91,169	27,957	23.47%	25,216	2,741	495	—	3,236	2.72%	100	—	—
ERHARD	175	OFF SALE ONLY	219,526	168,168	51,358	23.39%	42,927	8,431	2,771	—	11,202	5.10%	5,000	3,863	—
FAIRFAX	1,334	ON & OFF SALE	290,982	158,455	132,527	45.54%	137,667	(5,140)	17,153	—	12,013	4.13%	100	—	—
FIFTY LAKES	389	ON & OFF SALE	205,038	106,606	98,432	48.01%	90,163	8,269	386	—	8,655	4.22%	—	518	—
FINLAYSON	257	ON & OFF SALE	339,378	174,447	164,931	48.60%	134,227	30,704	4,539	—	35,243	10.38%	—	—	—
FLENSBURG	213	ON & OFF SALE	128,570	67,272	61,298	47.68%	60,393	905	368	—	1,273	0.99%	22,000	—	—
FORESTON	377	ON & OFF SALE	286,810	153,851	132,959	46.36%	117,340	15,619	19,517	—	35,136	12.25%	10,000	—	—
FRAZEE	1,204	ON & OFF SALE	492,982	312,381	180,601	36.63%	203,123	(22,522)	5,400	—	(17,122)	-3.47%	15,000	—	—
GARY	[21]	OFF SALE ONLY	8,633	4,064	4,569	52.92%	1,703	2,866	—	—	2,866	33.20%	—	—	—
GILMAN	205	ON & OFF SALE	288,285	144,156	144,129	50.00%	141,084	3,045	14,736	2,655	15,126	5.25%	8,000	10,925	—
GONVICK	293	ON & OFF SALE	239,459	143,421	96,038	40.11%	96,672	(634)	2,916	—	2,282	0.95%	(4,477)	—	—
GOODRIDGE	112	ON & OFF SALE	156,391	77,044	79,347	50.74%	87,657	(8,310)	14,656	—	6,346	4.06%	1,500	682	—
GRACEVILLE	[21]	ON & OFF SALE	106,255	73,239	33,016	31.07%	61,893	(28,877)	549	—	(28,328)	-26.66%	26,062	—	—
GRAND MARAIS	1,231	OFF SALE ONLY	905,200	611,520	293,680	32.44%	162,335	131,345	7,825	—	139,170	15.37%	116,754	3,719	—
GROVE CITY	[21]	ON & OFF SALE	137,218	103,434	33,784	24.62%	33,238	546	12,046	—	12,592	9.18%	9,682	—	—
HACKENSACK	254	ON & OFF SALE	468,268	282,030	186,238	39.77%	152,272	33,966	27	—	33,993	7.26%	37,300	728	—
HADLEY	94	ON & OFF SALE	114,706	60,726	53,980	47.06%	60,336	(6,356)	8,950	816	1,778	1.55%	500	399	483
HANLEY FALLS	241	ON & OFF SALE	141,216	77,634	63,582	45.02%	63,551	31	—	462	(431)	-0.31%	(2,000)	8,238	462
HANSKA	441	ON & OFF SALE	288,567	136,211	152,356	52.80%	119,140	33,216	4,680	—	37,896	13.13%	20,000	398	—
HAWLEY	1,735	OFF SALE ONLY	244,084	191,316	52,768	21.62%	53,802	(1,034)	1,459	—	425	0.17%	6,200	—	—
HERMAN	473	ON & OFF SALE	295,983	182,331	113,652	38.40%	105,519	8,133	16,561	—	24,694	8.34%	16,000	5,107	—
HERON LAKE	764	ON & OFF SALE	194,388	100,764	93,624	48.16%	72,523	21,101	2,178	—	23,279	11.98%	5,000	5,365	—
HILLS	[21]	ON & OFF SALE	—	—	—	—	554	(554)	13,976	—	13,422	—	50,952	—	—
HINCKLEY	1,141	ON & OFF SALE	608,686	445,569	163,117	26.80%	142,066	21,051	2,201	566	22,686	3.73%	—	375	566
HITTERDAL	232	ON & OFF SALE	263,225	143,170	120,055	45.61%	94,920	25,135	—	—	25,135	9.55%	(30,000)	1,278	—
HOLDINGFORD	618	ON & OFF SALE	278,977	148,277	130,700	46.85%	97,192	33,508	—	—	33,508	12.01%	31,093	—	—
HOLLOWAY	119	ON & OFF SALE	129,495	68,222	61,273	47.32%	59,895	1,378	2,224	—	3,602	2.78%	—	—	—
HOUSTON	1,018	ON & OFF SALE	409,282	203,437	205,845	50.29%	166,466	39,379	8,682	—	48,061	11.74%	40,000	6,084	—
HOWARD LAKE	1,628	ON & OFF SALE	647,593	420,010	227,583	35.14%	187,356	40,227	15,581	—	55,808	8.62%	60,000	30,396	—
ISANTI	1,966	OFF SALE ONLY	867,248	634,031	233,217	26.89%	127,437	105,780	6,454	—	112,234	12.94%	14,000	—	—
ISLE	612	ON & OFF SALE	504,922	321,580	183,342	36.31%	174,873	8,469	12,773	—	21,242	4.21%	29,592	—	—
IVANHOE	746	ON & OFF SALE	275,219	157,329	117,890	42.83%	89,935	27,955	1,334	—	29,289	10.64%	25,000	5,094	—
JASPER	583	ON & OFF SALE	182,015	91,837	90,178	49.54%	88,607	1,571	—	—	1,571	0.86%	500	4,240	—
KELLIHER	366	ON & OFF SALE	199,963	104,491	95,472	47.74%	75,020	20,452	13,772	—	34,224	17.12%	20,000	—	—
KELLOGG	430	ON & OFF SALE	120,858	55,147	65,711	54.37%	67,688	(1,977)	11,883	—	9,906	8.20%	—	433	—
KENSINGTON	293	ON & OFF SALE	245,419	132,560	112,859	45.99%	114,679	(1,820)	66,672	55,851	9,001	3.67%	(5,475)	1,017	—
KENYON	1,579	ON & OFF SALE	432,155	247,277	184,878	42.78%	151,847	33,031	5,015	—	38,046	8.80%	24,000	—	—
KIESTER	594	OFF SALE ONLY	103,767	78,673	25,094	24.18%	25,952	(858)	—	157	(1,015)	-0.98%	—	—	—
LAFAYETTE	483	ON & OFF SALE	154,805	67,393	87,412	56.47%	91,308	(3,896)	616	—	(3,280)	-2.12%	—	1,625	—
LAKE BENTON	680	ON & OFF SALE	204,793	106,320	98,473	48.08%	106,758	(8,285)	5,924	—	(2,361)	-1.15%	—	—	—
LAKE CRYSTAL	2,157	ON & OFF SALE	156,136	98,374	57,762	36.99%	66,845	(9,083)	11,961	—	2,878	1.84%	40,000	—	—
LAKE LILLIAN	[0]	OFF SALE ONLY	130,932	100,206	30,726	23.47%	30,216	510	—	—	510	0.39%	450	—	—
LAKE PARK	656	ON & OFF SALE	428,115	265,513	162,602	37.98%	159,667	2,935	96,838	89,334	10,439	2.44%	—	11,626	—
LAKE WILSON	319	ON & OFF SALE	195,418	99,110	96,308	49.28%	82,646	13,662	11,618	1,601	23,679	12.12%	1,000	2,048	—
LAKEFIELD	1,685	OFF SALE ONLY	226,713	161,312	65,401	28.85%	55,727	9,674	7,016	62	16,628	7.33%	—	975	—

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**FOR THE YEAR ENDED DECEMBER 31, 1996**

NAME OF CITY	POPULATION	TYPE OF STORE	TOTAL SALES	COST OF GOODS SOLD	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME/(LOSS)		TRANSFERS TO/(FROM) OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE PAYMENTS	
					AMOUNT	PERCENT OF SALES	EXPENSES	INCOME	REVENUES	EXPENSES	AMOUNT	PERCENT OF SALES			INTEREST	PRINCIPAL
LANCASTER	332	ON & OFF SALE	189,030	105,064	83,966	44.42%	81,447	2,519	348	--	2,867	1.52%	10,000	796	--	--
LE CENTER	2,105	ON & OFF SALE	602,733	393,341	209,392	34.74%	172,703	36,689	6,692	--	43,381	7.20%	90,000	--	--	--
LEROY	932	OFF SALE ONLY	196,879	160,186	36,693	18.64%	41,061	(4,368)	4,037	--	(331)	-0.17%	57,600	1,650	--	--
LEWISVILLE	292	ON & OFF SALE	169,854	107,157	62,697	36.91%	70,072	(7,375)	--	--	(7,375)	-4.34%	2,800	1,718	--	--
LEXINGTON	2,237	OFF SALE ONLY	1,825,889	1,484,908	340,981	18.67%	196,433	144,548	10,831	--	155,379	8.51%	101,000	--	--	--
LINDSTROM	2,721	ON & OFF SALE	616,369	394,487	221,882	36.00%	188,868	33,014	14,230	--	47,244	7.66%	8,982	593,357	--	--
LISMORE	249	ON & OFF SALE	189,379	100,982	88,397	46.68%	77,247	11,150	130	269	11,011	5.81%	7,500	14,380	--	--
LITTLEFORK	878	ON & OFF SALE	238,487	134,053	104,434	43.79%	100,902	3,532	2,136	1,091	4,577	1.92%	--	6,002	1,091	15,363
LONGVILLE	[0]	ON & OFF SALE	527,475	298,604	228,871	43.39%	184,869	44,002	6,336	--	50,338	9.54%	61,066	10,630	--	--
LONSDALE	1,340	ON & OFF SALE	529,547	345,780	183,767	34.70%	151,678	32,089	14,283	5,931	40,441	7.64%	10,000	6,898	--	--
MABEL	743	ON & OFF SALE	242,172	149,045	93,127	38.45%	76,104	17,023	4,971	3,494	18,500	7.64%	15,000	1,349	--	--
MADELIA	2,233	OFF SALE ONLY	275,992	213,518	62,474	22.64%	38,305	24,169	9,692	--	33,861	12.27%	17,000	8,188	--	--
MADISON	1,930	OFF SALE ONLY	274,732	196,959	77,773	28.31%	60,699	17,074	2,932	--	20,006	7.28%	--	2,307	--	--
MAHNOMEN	1,216	ON & OFF SALE	589,060	395,198	193,862	32.91%	198,752	(4,890)	26,995	--	22,105	3.75%	2	4,017	--	--
MANTORVILLE	980	ON & OFF SALE	280,707	140,988	139,719	49.77%	139,299	420	5,855	--	6,275	2.24%	5,000	17,446	--	--
MAPLE LAKE	1,441	OFF SALE ONLY	560,576	434,230	126,346	22.54%	90,113	36,233	3,165	--	39,398	7.03%	12,811	10,931	--	--
MAPLETON	1,560	ON & OFF SALE	260,226	162,633	97,593	37.50%	117,482	(19,889)	18,968	383	(1,304)	-0.50%	--	--	--	--
MAYNARD	427	ON & OFF SALE	251,717	134,698	117,019	46.49%	130,403	(13,384)	2,487	--	(10,897)	-4.33%	8,000	20,972	--	--
MAZEPPA	751	ON & OFF SALE	235,336	140,942	94,394	40.11%	88,152	6,242	13,458	--	19,700	8.37%	--	25,767	--	--
MEDFORD	767	ON & OFF SALE	407,299	246,049	161,250	39.59%	129,009	32,241	3,419	--	35,660	8.76%	35,000	8,054	--	--
MENAHGA	1,135	ON & OFF SALE	579,507	366,800	212,707	36.70%	178,544	34,163	3,992	--	38,155	6.58%	25,000	--	--	--
MENTOR	180	ON & OFF SALE	262,750	134,723	128,027	48.73%	113,379	14,648	13,092	--	27,740	10.56%	33,500	--	--	--
MILACA	2,365	OFF SALE ONLY	615,216	472,068	143,148	23.27%	118,295	24,853	8,736	17,940	15,649	2.54%	19,000	2,364	17,940	15,000
MILLERVILLE	100	ON & OFF SALE	249,534	154,499	95,035	38.08%	88,812	6,223	20,753	--	26,976	10.81%	27,500	751	--	--
MILTONA	221	ON & OFF SALE	374,551	262,048	148,503	39.65%	118,977	29,526	10,738	--	40,264	10.75%	--	230	--	--
MOOSE LAKE	1,687	ON & OFF SALE	627,004	374,481	252,523	40.27%	157,885	94,638	--	--	94,638	15.09%	160,000	--	--	--
MORGAN	954	ON & OFF SALE	331,935	227,031	104,904	31.60%	151,230	(46,326)	6,582	--	(39,744)	-11.97%	--	4,683	--	--
MORTON	440	ON & OFF SALE	231,785	122,581	109,204	47.11%	102,305	6,899	5,368	--	12,267	5.29%	--	500	--	--
NEVIS	401	ON & OFF SALE	503,931	264,363	239,568	47.54%	171,873	67,695	5,449	--	73,144	14.51%	85,003	1,970	--	--
NEW YORK MILLS	995	ON & OFF SALE	466,791	256,611	210,180	45.03%	124,183	85,997	3,634	--	89,631	19.20%	34,000	--	--	--
NISSWA	1,540	ON & OFF SALE	892,232	540,545	351,687	39.42%	261,734	89,953	--	--	89,953	10.08%	77,500	9,964	--	--
NORTHOME	296	ON & OFF SALE	138,691	80,817	57,874	41.73%	53,923	3,951	14,826	--	18,777	13.54%	5,000	--	--	--
OGEMA	157	ON & OFF SALE	225,543	150,274	75,269	33.37%	69,504	5,765	1,610	--	7,375	3.27%	5,000	--	--	--
OGILVIE	529	ON & OFF SALE	364,748	201,252	163,496	44.82%	124,551	38,945	17,870	--	56,815	15.58%	40,265	1,014	--	--
OKABENA	216	ON & OFF SALE	175,536	104,511	71,025	40.46%	78,274	(7,249)	9,183	--	1,934	1.10%	(2,000)	5,171	--	--
OKLEE	[21]	ON & OFF SALE	125,199	75,881	49,318	39.39%	61,587	(12,269)	42,768	--	30,499	24.36%	90,955	--	--	--
ORONOCO	833	ON & OFF SALE	381,310	211,863	169,447	44.44%	169,436	11	16,306	--	15,818	4.15%	15,000	--	--	--
ORR	263	ON & OFF SALE	409,213	224,026	185,187	45.25%	148,146	37,041	9,507	2,940	43,608	10.66%	7,500	9,230	2,940	7,550
OSAKIS	1,335	ON & OFF SALE	364,382	209,315	155,067	42.56%	133,834	21,233	10,686	--	31,919	8.76%	30,000	2,023	--	--
PALISADE	150	ON & OFF SALE	265,644	170,558	95,086	35.79%	75,942	19,144	2,425	--	21,569	8.12%	20,000	--	--	--
PARKERS PRAIRIE	956	ON & OFF SALE	289,752	181,556	108,196	37.34%	84,946	23,250	9,499	27	32,722	11.29%	40,000	907	--	--
PAYNESVILLE	2,301	OFF SALE ONLY	497,316	370,284	127,032	25.54%	104,207	22,825	3,305	--	26,130	5.25%	27,500	--	--	--
PELICAN RAPIDS	1,929	OFF SALE ONLY	479,822	366,929	112,893	23.53%	96,950	15,943	1,999	--	17,942	3.74%	42,600	--	--	--
PERHAM	2,297	OFF SALE ONLY	776,871	575,051	201,820	25.98%	117,395	84,425	3,736	12,908	75,253	9.69%	52,000	1,807	12,908	30,000
PINE ISLAND	2,241	ON & OFF SALE	504,134	280,462	223,672	44.37%	183,705	39,967	25,451	--	65,418	12.98%	14,000	14,402	--	--
PINE RIVER	947	ON & OFF SALE	366,026	243,239	122,787	33.55%	109,864	12,923	1,998	--	14,921	4.08%	25,000	--	--	--
PLUMMER	278	ON & OFF SALE	185,474	95,354	90,120	48.59%	86,319	3,801	6,991	--	10,792	5.82%	7,500	1,302	--	--
RANDALL	586	ON & OFF SALE	422,409	264,876	157,533	37.29%	111,310	46,223	5,447	--	51,670	12.23%	24,000	23,554	--	--
RANIER	196	ON & OFF SALE	347,212	194,787	152,425	43.90%	135,774	16,651	8,347	--	24,998	7.20%	52,500	461	--	--
REMER	353	ON & OFF SALE	362,077	195,615	166,462	45.97%	116,630	49,832	--	--	49,832	13.76%	46,500	511	--	--

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

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

NAME OF CITY	POPULATION	TYPE OF STORE	TOTAL SALES	COST OF GOODS SOLD	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME/(LOSS)		TRANSFERS TO/(FROM) OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE PAYMENTS	
					AMOUNT	PERCENT OF SALES	EXPENSES	INCOME	REVENUES	EXPENSES	AMOUNT	PERCENT OF SALES			INTEREST	PRINCIPAL
RENVILLE	1,380	ON & OFF SALE	391,453	234,246	157,207	40.16%	147,529	9,678	19,661	2,821	26,518	6.77%	5,195	15,552	—	—
ROGERS	1,364	ON & OFF SALE	823,448	542,631	280,817	34.10%	258,413	22,404	2,304	—	24,708	3.00%	—	11,090	—	—
ROSEAU	2,736	OFF SALE ONLY	1,100,062	791,615	308,447	28.04%	138,525	169,922	10,923	—	180,845	16.44%	171,000	5,327	—	—
ROUND LAKE	470	OFF SALE ONLY	102,190	76,320	25,870	25.32%	24,981	889	1,520	—	2,409	2.36%	—	—	—	—
RUSH CITY	1,614	ON & OFF SALE	596,293	366,680	229,613	38.51%	170,372	59,241	11,936	—	71,177	11.94%	160,000	—	—	—
RUSHFORD	1,614	ON & OFF SALE	381,280	262,611	118,669	31.12%	106,198	12,471	9,927	65	22,333	5.86%	1,000	3,445	—	—
RUSSELL	388	ON & OFF SALE	187,178	102,676	84,502	45.15%	73,970	10,532	7,097	—	17,629	9.42%	2,000	1,621	—	—
SACRED HEART	591	ON & OFF SALE	212,494	123,296	89,198	41.98%	97,545	(8,347)	18,113	—	9,766	4.60%	5,000	3,758	—	—
SEBEKA	647	ON & OFF SALE	346,872	223,159	123,713	35.67%	104,059	19,654	13,815	—	33,469	9.65%	21,000	7,574	—	—
SHERBURN	1,092	ON & OFF SALE	310,554	205,098	105,456	33.96%	118,372	(12,916)	9,983	—	(2,933)	-0.94%	5,000	—	—	—
SILVER BAY	1,957	ON & OFF SALE	550,430	296,705	253,725	46.10%	196,376	57,349	8,872	—	66,221	12.03%	33,100	14,114	—	—
SILVER LAKE	801	ON & OFF SALE	420,489	235,923	184,566	43.89%	169,940	14,626	4,713	5,739	13,600	3.23%	20,192	1,681	—	—
SOUTH HAVEN	201	ON & OFF SALE	295,828	164,347	131,481	44.43%	111,515	19,966	3,053	—	23,019	7.78%	50,882	3,810	—	—
SPRING GROVE	1,240	ON & OFF SALE	231,303	141,739	89,564	38.72%	82,988	6,576	4,412	—	10,988	4.75%	25,000	—	—	—
STACY	1,191	ON & OFF SALE	313,042	174,833	138,209	44.15%	134,020	4,189	1,006	—	5,195	1.66%	20,000	—	—	—
ST. FRANCIS	3,491	OFF SALE ONLY	547,542	418,624	128,918	23.54%	106,468	22,450	2,442	—	24,892	4.55%	8,250	—	—	—
ST. HILAIRE	297	ON & OFF SALE	376,015	203,132	172,883	45.98%	150,542	22,341	10,822	—	33,163	8.82%	27,246	841	—	—
ST. LEO	109	ON & OFF SALE	124,003	58,852	65,151	52.54%	58,050	7,101	9,175	—	16,276	13.13%	3,000	1,857	—	—
TRACY	2,059	ON & OFF SALE	431,468	274,889	156,579	36.29%	158,931	(2,352)	9,636	—	7,284	1.69%	25,000	—	—	—
TRIMONT	740	OFF SALE ONLY	142,901	106,331	36,570	25.59%	42,137	(5,567)	2,609	—	(2,958)	-2.07%	1	—	—	—
TWIN VALLEY	834	ON & OFF SALE	369,677	230,414	139,263	37.67%	122,781	16,482	10,045	—	26,527	7.18%	—	2,166	—	—
ULEN	543	ON & OFF SALE	184,764	101,132	83,632	45.26%	75,935	7,697	6,954	—	14,651	7.93%	10,000	1,729	—	—
UNDERWOOD	284	OFF SALE ONLY	246,749	187,666	59,083	23.94%	50,677	8,406	1,969	—	10,375	4.20%	1,000	5,268	—	—
VERGAS	282	OFF SALE ONLY	299,479	227,372	72,107	24.08%	51,098	21,009	3,832	—	24,841	8.29%	8,700	—	—	—
VERNDALE	557	ON & OFF SALE	227,783	122,601	105,182	46.18%	96,884	8,298	—	—	8,298	3.64%	—	—	—	—
VESTA	339	ON & OFF SALE	168,789	81,762	87,027	51.56%	83,340	3,687	2,304	—	5,991	3.55%	3,000	455	—	—
WALDORF	246	ON & OFF SALE	187,766	117,859	69,907	37.23%	80,183	(10,276)	6,967	—	(3,309)	-1.76%	3,675	—	—	—
WALKER	981	OFF SALE ONLY	534,124	393,509	140,615	26.33%	88,220	52,395	9,684	—	62,079	11.62%	100,000	—	—	—
WALNUT GROVE	626	ON & OFF SALE	209,613	105,981	103,632	49.44%	87,955	15,677	12,167	—	27,844	13.28%	5,500	—	—	—
WARROAD	1,840	OFF SALE ONLY	955,059	695,871	259,188	27.14%	149,545	109,643	—	—	109,643	11.48%	60,000	—	—	—
WATERTOWN	2,586	ON & OFF SALE	570,828	341,321	229,507	40.21%	169,713	59,794	10,825	—	70,619	12.37%	164,900	3,531	—	—
WAVERLY	638	ON & OFF SALE	324,074	204,913	119,161	36.77%	118,526	635	10,042	—	10,677	3.29%	20,000	2,085	—	—
WELLS	2,420	ON & OFF SALE	612,398	412,542	199,856	32.63%	180,085	19,771	12,060	—	31,831	5.20%	48,743	—	—	—
WEST CONCORD	906	ON & OFF SALE	300,692	155,779	144,913	48.19%	138,718	6,195	10,859	—	17,054	5.67%	25,000	—	—	—
WILLIAMS	213	ON & OFF SALE	256,783	142,240	114,543	44.61%	77,997	36,546	14,255	1,406	49,395	19.24%	79,066	1,699	—	—
WILMONT	351	ON & OFF SALE	186,642	96,170	90,472	48.47%	95,707	(5,235)	11,825	316	6,274	3.36%	—	5,916	—	—
WINNEBAGO	1,546	ON & OFF SALE	335,717	196,323	139,394	41.52%	130,700	8,694	4,625	—	13,319	3.97%	7,000	—	—	—
WINTON	159	ON & OFF SALE	164,489	82,783	81,706	49.67%	83,478	(1,772)	18,118	—	16,346	9.94%	8,000	1,677	—	—
WOLF LAKE	33	ON & OFF SALE	269,884	168,320	101,564	37.63%	103,700	(2,136)	7,869	—	5,733	2.12%	22,000	381	—	—
WOOD LAKE	410	ON & OFF SALE	219,369	122,582	96,787	44.12%	94,332	2,455	696	—	3,151	1.44%	5,800	1,428	—	—
TOTAL ON & OFF SALE	105,367		45,972,848	27,114,691	18,858,157	41.02%	16,832,928	2,025,229	1,412,067	227,805	3,209,491	6.98%	3,178,681	1,087,800	12,588	38,309
TOTAL OFF SALE ONLY	50,178		16,272,094	12,261,063	4,011,031	24.65%	2,829,058	1,181,973	164,206	46,954	1,299,225	7.98%	1,017,094	80,789	42,620	58,170
TOTAL ALL STORES	155,545		62,244,942	39,375,754	22,869,188	36.74%	19,661,986	3,207,202	1,576,273	274,759	4,508,716	7.24%	4,195,775	1,168,589	55,208	96,479

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

## ENTERPRISE FUND FOOTNOTES

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

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ADA	1,739	210,000	---	20,000	191,000	---	---	---	421,000	185,000	313,610
ADAMS	759	---	---	95,000	2,031,000	---	940,000	---	3,066,000	695,000	---
ADRIAN	1,159	---	25,000	280,000	---	---	1,015,000	---	1,320,000	---	---
AITKIN	1,739	390,000	---	150,000	1,187,000	---	---	---	1,727,000	315,000	112,000
AKELEY	395	---	---	---	740,000	---	---	---	740,000	175,000	---
ALBANY	1,611	675,000	1,667,178	---	50,000	---	---	---	2,392,178	675,000	236,000
ALBERTA	137	72,697	---	---	21,595	---	---	---	94,292	---	---
ALBERTVILLE	2,366	150,000	490,000	1,475,000	95,000	---	---	---	2,210,000	---	1,345,944
ALDEN	610	---	---	---	405,000	---	---	---	405,000	65,000	---
ALDRICH	53	---	---	---	---	---	---	---	---	---	---
ALPHA	157	---	---	---	---	---	---	---	---	---	---
ALTURA	376	---	---	---	---	---	---	---	---	---	---
ALVARADO	354	755,000	---	---	---	---	---	---	755,000	375,000	---
AMBOY	551	---	---	---	---	---	---	---	---	---	126,759
ANNANDALE	2,412	3,140,000	1,335,000	1,740,000	360,000	---	---	---	6,575,000	3,945,000	32,584
APPLETON	2,123	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
ARCO	101	---	---	---	122,000	---	---	---	122,000	---	31,073
ARGYLE	621	425,000	---	845,000	---	---	---	---	1,270,000	280,000	---
ARLINGTON	1,897	489,809	---	1,340,000	1,875,000	---	---	---	3,704,809	680,000	---
ASHBY	477	165,000	---	---	105,000	---	---	---	270,000	---	---
ASKOV	348	---	---	---	---	---	---	---	---	---	---
ATWATER	1,054	347,400	---	27,600	---	---	---	---	375,000	---	22,500
AUDUBON	420	420,000	---	265,000	---	---	---	---	685,000	76,000	---
AURORA	1,940	---	---	2,500,000	---	---	---	---	2,500,000	---	437,282
AVOCA	142	70,000	---	---	---	---	---	---	70,000	---	---
AVON	1,081	1,770,000	2,610,000	---	505,000	---	---	---	4,885,000	885,000	909,488
BABBITT	1,580	---	---	---	---	---	---	---	---	---	113,990
BACKUS	291	---	---	---	---	---	---	---	---	---	---
BADGER	460	---	---	150,000	---	---	---	---	150,000	150,000	---
BAGLEY	1,412	---	---	---	1,003,000	---	---	---	1,003,000	---	283,369
BALATON	729	---	---	300,000	491,000	---	---	---	791,000	---	---
BARNESVILLE	2,139	975,000	---	1,140,000	1,295,000	---	---	---	3,410,000	975,000	112,120
BARNUM	501	85,000	---	76,000	343,000	---	---	---	504,000	85,000	---
BARRETT	349	---	---	---	---	---	---	---	---	---	130,000
BARRY	32	---	---	---	---	---	---	---	---	---	19,900

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
BATTLE LAKE	726	---	---	---	317,000	---	---	---	317,000	---	---
BAUDETTE	1,148	---	---	---	---	---	---	---	---	---	---
BEARDSLEY	271	---	---	302,500	---	---	---	---	302,500	---	27,893
BEAVER BAY	150	---	---	80,000	---	---	---	---	80,000	---	---
BEAVER CREEK	249	---	---	---	90,299	---	---	---	90,299	---	113,995
BECKER	1,711	14,265,000	25,730,000	8,275,000	---	---	---	---	48,270,000	5,350,000	247,750
BEJOU	100	---	---	---	---	---	---	---	---	---	---
BELGRADE	709	820,000	---	---	1,150,000	---	855,000	---	2,825,000	290,000	62,100
BELLECHESTER	153	---	---	---	220,000	---	---	---	220,000	---	---
BELLINGHAM	238	---	---	90,000	---	---	---	---	90,000	---	---
BELTRAMI	132	---	---	---	---	---	---	---	---	---	73,000
BELVIEW	404	---	---	650,000	547,502	---	---	---	1,197,502	175,000	78,920
BENA	146	---	---	---	---	---	---	---	---	---	---
BERTHA	502	---	---	---	---	---	---	---	---	---	---
BETHEL	430	---	---	---	568,756	---	---	---	568,756	---	---
BIG FALLS	332	---	---	---	---	---	---	---	---	---	---
BIGELOW	229	115,000	---	---	---	---	---	---	115,000	---	---
BIGFORK	381	---	---	---	---	---	---	---	---	---	8,000
BINGHAM LAKE	154	---	---	---	---	---	---	---	---	---	---
BIRCHWOOD	1,027	---	---	---	---	---	---	---	---	---	---
BIRD ISLAND	1,323	---	20,000	272,000	195,000	---	115,000	---	602,000	215,000	---
BISCAY	122	---	---	---	---	---	---	---	---	---	---
BIWABIK	1,070	515,000	945,000	---	---	---	---	---	1,460,000	---	194,618
BLACKDUCK	747	26,275	---	---	695,000	---	2,500	---	723,775	---	34,006
BLOMKEST	181	119,000	---	---	---	---	---	---	119,000	---	---
BLOOMING PRAIRIE	2,069	---	35,000	700,000	1,625,000	---	1,995,000	---	4,355,000	2,575,000	375,130
BLUFFTON	190	---	---	72,800	---	---	---	---	72,800	---	---
BOCK	122	---	---	---	---	---	---	---	---	---	---
BORUP	109	21,000	---	---	---	---	---	---	21,000	---	---
BOVEY	648	---	---	---	---	---	---	---	---	---	---
BOWLUS	256	165,000	---	---	---	---	---	---	165,000	---	---
BOY RIVER	43	---	---	---	---	---	---	---	---	---	---
BOYD	226	---	---	196,000	---	---	---	---	196,000	---	---
BRAHAM	1,183	---	---	---	429,000	---	192,000	---	621,000	125,000	346,656
BRANDON	455	14,000	255,000	---	257,628	---	---	---	526,628	---	40,000

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
BREEZY POINT	622	---	---	647,000	---	---	202,224	---	849,224	---	19,245
BREWSTER	546	---	---	405,100	370,000	---	---	---	775,100	370,000	---
BRICELYN	418	5,000	---	---	125,000	---	---	---	130,000	---	69,444
BROOK PARK	133	---	---	45,000	---	---	---	---	45,000	---	49,000
BROOKS	152	---	---	---	---	---	---	---	---	---	---
BROOKSTON	100	---	---	---	---	---	---	---	---	---	---
BROOTEN	617	---	---	---	---	---	---	---	---	---	33,162
BROWERVILLE	771	---	---	50,000	437,815	---	300,000	---	787,815	50,000	---
BROWNS VALLEY	773	---	70,000	481,000	520,000	---	---	---	1,071,000	70,000	---
BROWNSDALE	700	---	---	588,478	---	---	---	---	588,478	---	---
BROWNSVILLE	451	290,000	---	140,000	485,000	---	8,514	---	923,514	140,000	20,388
BROWNTON	801	127,000	---	451,000	255,000	---	---	---	833,000	---	---
BRUNO	91	---	---	100,000	---	---	---	---	100,000	---	---
BUCKMAN	200	115,000	---	---	---	---	---	---	115,000	115,000	---
BUFFALO LAKE	730	815,000	---	---	---	---	---	---	815,000	---	35,000
BUHL	872	---	---	145,000	190,000	---	---	---	335,000	---	222,701
BURTRUM	175	---	---	70,440	---	---	---	---	70,440	---	---
BUTTERFIELD	570	---	---	---	215,000	---	---	---	215,000	---	57,132
BYRON	2,987	170,000	570,000	710,000	341,000	---	---	---	1,791,000	---	---
CALLAWAY	219	130,000	---	---	---	---	---	---	130,000	---	---
CALUMET	372	---	---	---	---	---	---	---	---	---	45,000
CAMPBELL	229	---	---	---	---	---	---	---	---	---	---
CANBY	1,841	286,000	---	665,000	665,000	---	---	---	1,616,000	---	---
CANTON	361	---	---	---	---	---	---	---	---	---	---
CARLOS	369	---	---	---	120,000	---	---	---	120,000	---	---
CARLTON	959	---	---	595,000	---	---	---	---	595,000	595,000	---
CARVER	880	1,045,000	---	---	460,000	---	---	---	1,505,000	425,000	158,036
CASS LAKE	878	---	---	---	---	---	---	---	---	---	333,783
CEDAR MILLS	81	---	---	---	---	---	---	---	---	---	---
CENTER CITY	568	---	---	92,000	---	---	---	---	92,000	---	---
CENTERVILLE	2,227	---	---	1,880,000	510,000	---	---	---	2,390,000	605,000	365,870
CEYLON	438	---	---	---	941,400	---	80,000	---	1,021,400	270,000	---
CHANDLER	301	---	---	---	78,500	---	145,082	---	223,582	---	763,580
CHATFIELD	2,375	210,000	315,000	230,000	1,010,000	---	---	---	1,765,000	280,000	---
CHICKAMAW BEACH	150	---	---	---	---	---	---	---	---	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
CHISAGO CITY	2,093	11,000	70,000	2,360,000	680,000	---	---	---	3,121,000	---	---
CHOKIO	529	---	---	10,000	828,000	---	---	---	838,000	280,000	---
CLARA CITY	1,309	90,000	---	---	560,000	---	1,654,882	---	2,304,882	90,000	---
CLAREMONT	533	1,280,000	---	---	---	---	---	---	1,280,000	---	16,774
CLARISSA	623	50,000	---	---	330,000	---	---	---	380,000	---	---
CLARKFIELD	984	---	---	---	2,761,000	---	310,000	---	3,071,000	---	70,000
CLARKS GROVE	684	---	---	---	---	---	---	---	---	---	---
CLEAR LAKE	328	---	---	288,000	---	---	---	---	288,000	---	---
CLEARBROOK	560	195,000	---	---	340,000	---	---	---	535,000	195,000	---
CLEARWATER	732	---	---	393,000	129,000	---	---	---	522,000	40,000	280,000
CLEMENTS	193	---	---	---	---	---	---	---	---	---	---
CLEVELAND	730	---	---	---	710,000	---	---	---	710,000	290,000	6,360
CLIMAX	255	55,000	---	---	55,000	---	---	---	110,000	55,000	2,927
CLINTON	541	---	---	---	212,400	---	---	---	212,400	---	---
CLITHERALL	99	---	---	---	---	---	---	---	---	---	---
CLONTARF	166	---	---	---	---	---	---	---	---	---	---
COATES	183	---	---	---	---	---	---	---	---	---	---
COBDEN	62	---	---	---	---	---	---	---	---	---	---
COHASSET	2,228	1,855,000	4,100,000	---	1,180,000	---	2,190,000	---	9,325,000	---	148,727
COKATO	2,367	69,000	274,750	---	324,000	---	---	---	667,750	69,000	2,710,841
COLD SPRING	2,803	---	330,000	2,245,000	1,765,000	---	---	---	4,340,000	1,660,000	191,916
COLERAINE	1,040	---	---	---	---	---	---	---	---	---	2,088,111
COLOGNE	712	200,000	---	99,000	---	---	---	---	299,000	200,000	---
COMFREY	426	64,000	---	---	---	---	---	---	64,000	---	---
COMSTOCK	125	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
CONGER	131	---	---	---	---	---	---	---	---	---	---
COOK	674	135,000	---	---	---	---	---	---	135,000	---	228,051
CORRELL	57	---	---	---	---	---	---	---	---	---	---
COSMOS	602	---	---	---	---	---	---	---	---	---	---
COTTONWOOD	1,055	20,790	30,000	25,000	109,210	---	---	500,000	685,000	110,000	61,531
COURTLAND	454	---	---	102,040	103,940	---	---	---	205,980	---	---
CROMWELL	213	86,200	---	---	---	---	---	---	86,200	---	110,499
CROSBY	2,139	530,000	---	---	85,000	---	---	---	615,000	---	246,110
CROSSLAKE	1,430	640,000	---	---	---	---	1,026,136	---	1,666,136	---	399,559
CURRIE	294	---	---	---	---	---	---	---	---	---	---



**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
CUYUNA	206	---	---	---	---	---	---	---	---	---	40,169
CYRUS	329	45,000	---	---	---	---	---	---	45,000	---	---
DAKOTA	354	24,500	---	---	---	---	---	---	24,500	---	---
DALTON	237	---	---	---	126,000	---	---	---	126,000	---	---
DANUBE	559	350,000	---	341,143	---	---	---	---	691,143	---	---
DANVERS	104	---	---	---	---	---	---	---	---	---	165,000
DARFUR	152	---	---	---	---	---	---	---	---	---	---
DARWIN	243	---	---	---	---	---	---	---	---	---	---
DASSEL	1,134	---	---	1,210,000	1,780,000	---	805,000	---	3,795,000	865,000	---
DAWSON	1,620	---	---	---	916,000	---	---	---	916,000	---	370,731
DE GRAFF	140	---	---	---	---	---	---	---	---	---	---
DEER CREEK	305	---	---	---	---	---	---	---	---	---	---
DEER RIVER	838	133,000	---	142,500	591,780	---	---	---	867,280	---	46,832
DEERWOOD	525	150,000	---	---	---	---	---	---	150,000	---	35,850
DELAVAN	234	165,000	---	---	---	---	---	---	165,000	---	---
DELHI	68	---	---	---	---	---	---	---	---	---	---
DELLWOOD	918	---	---	---	---	---	---	---	---	---	---
DENHAM	40	---	---	---	---	---	---	---	---	---	---
DENNISON	149	---	---	100,000	180,000	---	---	---	280,000	---	---
DENT	197	50,000	---	---	68,900	---	---	---	118,900	---	---
DEXTER	304	---	---	15,000	---	---	---	---	15,000	---	---
DODGE CENTER	2,117	---	1,745,000	1,090,000	1,645,000	---	---	---	4,480,000	1,620,000	40,000
DONALDSON	44	---	---	---	---	---	---	---	---	---	---
DONNELLY	229	20,000	---	85,000	---	---	---	---	105,000	85,000	---
DORAN	72	---	---	---	---	---	---	---	---	---	---
DOVER	438	---	---	---	---	---	---	---	---	---	---
DOVRAY	56	---	---	---	---	---	---	---	---	---	11,333
DUMONT	122	---	---	---	---	---	---	---	---	---	---
DUNDAS	480	---	930,000	---	105,000	---	---	---	1,035,000	1,035,000	116,381
DUNDEE	102	---	---	---	---	---	---	---	---	---	---
DUNNELL	213	---	---	---	---	---	---	---	---	---	---
EAGLE BEND	525	---	---	140,000	---	---	---	---	140,000	---	---
EAGLE LAKE	1,775	800,000	---	---	---	---	---	---	800,000	---	---
EAST GULL LAKE	858	---	---	180,000	980,000	---	---	---	1,160,000	---	1,958,306
EASTON	220	---	---	---	---	---	---	---	---	---	25,000

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
ECHO	298	---	---	---	311,000	---	---	---	311,000	---	---
EDEN VALLEY	727	---	---	530,000	---	---	116,000	---	646,000	---	180,000
EDGERTON	1,116	---	---	---	374,778	---	---	---	374,778	---	---
EFFIE	110	---	---	---	---	---	---	---	---	---	---
EITZEN	240	---	---	125,000	---	---	---	---	125,000	---	---
ELBA	229	---	---	---	---	---	---	---	---	---	---
ELBOW LAKE	1,181	590,000	---	95,000	968,000	---	400,000	---	2,053,000	95,000	---
ELGIN	776	1,033,700	---	---	---	---	---	---	1,033,700	---	---
ELIZABETH	164	---	---	45,000	---	---	---	---	45,000	45,000	65,129
ELKO	280	215,000	---	---	---	---	---	---	215,000	---	14,738
ELKTON	137	---	---	25,000	---	---	---	---	25,000	---	---
ELLEDALE	559	---	---	---	294,000	---	---	---	294,000	190,000	24,901
ELLSWORTH	576	---	---	---	273,000	---	167,000	---	440,000	150,000	---
ELMDALE	128	---	---	---	---	---	---	---	---	---	---
ELMORE	694	---	---	75,000	125,000	---	---	---	200,000	75,000	33,196
ELROSA	208	---	---	---	---	---	---	---	---	---	---
ELYSIAN	462	---	5,000	604,688	106,312	---	---	---	716,000	186,000	53,860
EMILY	719	---	---	---	---	---	---	---	---	---	---
EMMONS	432	---	---	---	---	---	---	---	---	---	---
ERHARD	175	---	---	---	---	---	---	---	---	---	---
ERSKINE	425	64,000	---	---	75,000	---	---	---	139,000	---	43,421
EVAN	83	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	569	---	---	---	---	---	---	---	---	---	---
EXCELSIOR	2,361	---	---	310,000	---	---	---	---	310,000	---	88,393
EYOTA	1,560	277,300	---	---	617,700	---	---	---	895,000	110,000	37,966
FAIRFAX	1,334	---	---	---	2,594,000	---	---	---	2,594,000	---	1,655,073
FARWELL	72	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	113	---	---	---	---	---	---	---	---	---	---
FELTON	205	---	---	---	---	---	---	---	---	---	26,043
FERTILE	854	490,000	---	182,200	142,800	---	---	---	815,000	250,000	17,000
FIFTY LAKES	389	60,000	---	---	---	---	---	---	60,000	---	50,000
FINLAYSON	257	---	---	258,000	425,000	---	---	---	683,000	---	---
FISHER	407	---	---	461,000	---	---	---	---	461,000	---	---
FLENSBURG	213	---	---	---	---	---	---	---	---	---	---
FLOODWOOD	560	175,000	---	180,000	116,000	---	---	---	471,000	355,000	108,277

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
FLORENCE	49	---	---	---	---	---	---	---	---	---	---
FOLEY	2,034	---	475,000	405,000	667,000	---	---	---	1,547,000	540,000	1,796,028
FORADA	174	---	---	---	---	---	---	---	---	---	---
FORESTON	377	---	---	90,000	---	---	---	---	90,000	---	---
FORT RIPLEY	90	---	---	---	---	---	---	---	---	---	---
FOSSTON	1,538	175,000	750,000	175,000	1,113,000	---	115,000	---	2,328,000	525,000	903,397
FOUNTAIN	324	160,000	---	---	---	---	---	---	160,000	160,000	---
FOXHOME	155	---	---	---	---	---	---	---	---	---	---
FRANKLIN	507	---	---	360,000	---	---	---	---	360,000	155,000	---
FRAZEE	1,204	---	59,000	120,000	---	---	---	---	179,000	---	10,000
FREEBORN	296	73,823	---	---	---	---	---	---	73,823	---	---
FREEPORT	563	---	---	95,000	623,000	---	---	---	718,000	---	---
FROST	240	---	---	---	---	---	---	---	---	---	39,004
FULDA	1,263	---	---	---	574,000	---	---	---	574,000	---	31,046
FUNKLEY	19	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
GARFIELD	274	12,000	---	---	99,000	---	---	---	111,000	---	---
GARRISON	138	---	---	---	---	---	---	---	---	---	---
GARVIN	136	---	---	---	---	---	---	---	---	---	82,372
GARY	193	---	---	141,000	---	---	---	---	141,000	---	---
GAYLORD	2,018	545,000	668,535	195,000	6,735,000	---	---	---	8,143,535	2,825,000	142,162
GEM LAKE	452	---	---	---	---	---	---	---	---	---	---
GENEVA	447	---	---	---	---	---	---	---	---	---	---
GENOLA	83	---	---	---	---	---	---	---	---	---	---
GEORGETOWN	108	---	---	---	---	---	---	---	---	---	---
GHENT	317	---	---	62,000	---	---	---	---	62,000	---	151,315
GIBBON	708	605,000	---	---	---	---	---	---	605,000	---	---
GILBERT	1,910	---	---	525,000	---	---	---	---	525,000	---	281,841
GILMAN	205	---	---	---	---	---	---	---	---	---	---
GLENVILLE	785	---	---	---	100,000	---	---	---	100,000	---	---
GLYNDON	919	---	---	537,140	3,325	---	---	---	540,465	70,000	700,460
GONVICK	293	---	---	30,000	18,000	---	---	---	48,000	---	---
GOOD THUNDER	586	---	---	250,000	74,500	---	---	---	324,500	234,500	222,717
GOODHUE	679	---	---	108,800	22,292	---	990,000	---	1,121,092	---	---
GOODRIDGE	112	---	---	---	90,000	---	---	---	90,000	90,000	---
GRACEVILLE	659	---	---	---	1,024,000	---	---	---	1,024,000	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
GRANADA	374	---	---	---	45,000	---	---	---	45,000	45,000	---
GRAND MARAIS	1,231	---	---	245,000	1,181,000	---	40,000	---	1,466,000	540,000	---
GRAND MEADOW	983	---	---	---	---	---	---	---	---	---	---
GRASSTON	116	---	---	---	---	---	---	---	---	---	---
GREEN ISLE	303	212,000	---	---	---	---	---	---	212,000	---	---
GREENBUSH	827	---	---	330,000	30,000	---	---	---	360,000	---	---
GREENFIELD	1,643	---	---	300,600	---	---	---	---	300,600	---	---
GREENWALD	208	---	---	---	---	---	---	---	---	---	---
GREENWOOD	689	---	---	---	---	---	---	---	---	---	---
GREY EAGLE	358	---	---	225,000	---	---	---	---	225,000	130,000	---
GROVE CITY	586	---	---	---	200,000	---	1,185,000	---	1,385,000	---	---
GRYGLA	238	181,022	---	117,835	---	---	36,143	---	335,000	---	---
GULLY	125	---	---	---	---	---	---	---	---	---	---
HACKENSACK	254	445,000	---	---	455,000	---	---	---	900,000	900,000	---
HADLEY	94	---	---	---	---	---	---	---	---	---	1,097
HALLOCK	1,264	1,215,000	---	530,000	740,000	---	---	---	2,485,000	2,485,000	20,091
HALMA	77	---	---	---	---	---	---	---	---	---	---
HALSTAD	593	130,000	15,000	655,000	620,000	---	---	---	1,420,000	785,000	4,000
HAMBURG	519	81,000	---	541,000	---	---	---	---	622,000	---	100,500
HAMMOND	204	---	---	---	---	---	---	---	---	---	110,000
HAMPTON	418	15,000	---	---	---	---	---	---	15,000	---	---
HANCOCK	715	135,000	---	434,445	---	---	---	---	569,445	---	30,000
HANLEY FALLS	241	105,000	---	200,000	---	---	---	---	305,000	---	30,031
HANOVER	1,215	---	50,000	250,000	---	---	---	---	300,000	---	10,000
HANSKA	441	---	---	245,000	---	---	---	---	245,000	---	---
HARDING	79	---	---	---	---	---	---	---	---	---	---
HARDWICK	226	---	---	---	---	---	---	---	---	---	145,388
HARMONY	1,094	505,000	300,000	150,000	---	---	---	---	955,000	150,000	1,302,681
HARRIS	983	---	---	245,000	---	---	---	---	245,000	245,000	---
HARTLAND	301	---	---	---	206,000	---	---	---	206,000	---	---
HATFIELD	60	---	---	---	---	---	---	---	---	---	---
HAWLEY	1,735	1,545,000	---	810,000	855,000	---	48,000	---	3,258,000	450,000	140,769
HAYFIELD	1,303	785,000	---	942,000	1,960,000	---	---	---	3,687,000	750,000	231,690
HAYWARD	236	---	---	80,000	---	---	---	---	80,000	---	305,578
HAZEL RUN	78	---	---	---	---	---	---	---	---	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
HECTOR	1,141	---	---	1,330,000	---	---	---	---	1,330,000	1,110,000	2,091,379
HEIDELBERG	77	---	---	---	---	---	---	---	---	---	---
HENDERSON	777	---	45,000	745,000	265,000	---	---	---	1,055,000	420,000	117,500
HENDRICKS	683	---	---	---	---	---	---	---	---	---	121,734
HENDRUM	300	105,000	---	---	---	---	---	---	105,000	---	57,271
HENNING	768	---	136,000	---	---	---	---	---	136,000	---	591,313
HENRIETTE	84	---	---	---	---	---	---	---	---	---	---
HERMAN	473	---	---	411,000	---	---	---	---	411,000	---	---
HERON LAKE	764	---	---	---	365,000	---	300,000	---	665,000	365,000	---
HEWITT	262	---	---	33,800	---	---	---	---	33,800	---	322,375
HILL CITY	518	35,000	---	135,000	277,000	---	---	---	447,000	35,000	20,000
HILLMAN	47	---	---	---	---	---	---	---	---	---	---
HILLS	613	---	---	---	---	---	---	---	---	---	184,073
HILLTOP	773	---	---	---	---	---	---	---	---	---	---
HINCKLEY	1,141	1,325,000	448,000	---	2,027,923	---	---	---	3,800,923	145,000	56,064
HITTERDAL	232	---	---	---	---	---	---	---	---	---	---
HOFFMAN	637	---	---	---	---	---	---	---	---	---	---
HOKAH	705	---	---	---	339,000	---	---	---	339,000	---	220,000
HOLDINGFORD	618	2,515,000	---	30,000	550,000	---	---	---	3,095,000	1,510,000	---
HOLLAND	208	---	---	---	---	---	---	---	---	---	---
HOLLANDALE	280	---	---	---	---	---	---	---	---	---	---
HOLLOWAY	119	---	---	---	---	---	---	---	---	---	---
HOLT	104	---	---	---	---	---	---	---	---	---	---
HOUSTON	1,018	670,000	---	160,000	---	---	---	---	830,000	---	737,768
HOWARD LAKE	1,628	795,000	670,613	340,541	1,970,000	---	---	---	3,776,154	879,164	114,087
HOYT LAKES	2,317	635,000	---	---	---	---	---	---	635,000	325,000	48,996
HUMBOLDT	66	---	---	---	---	---	---	---	---	---	---
IHLEN	95	---	---	---	---	---	---	---	---	---	---
IONA	166	---	---	---	---	---	---	---	---	---	---
IRON JUNCTION	133	---	---	---	---	---	---	---	---	---	7,494
IRONTON	561	---	---	70,000	38,000	---	---	---	108,000	---	50,000
ISANTI	1,966	265,000	---	2,052,000	---	---	5,572	---	2,322,572	---	20,180
ISLE	612	781,000	---	630,000	---	---	---	---	1,411,000	840,000	191,636
IVANHOE	746	---	---	---	520,201	---	---	---	520,201	---	137,730
JANESVILLE	2,018	---	---	2,280,000	1,435,000	---	210,000	---	3,925,000	45,000	617,933

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
JASPER	583	---	---	---	977,402	---	---	---	977,402	---	778,200
JEFFERS	445	---	---	154,000	---	---	---	---	154,000	---	---
JENKINS	275	---	---	---	---	---	---	---	---	---	---
JOHNSON	42	---	---	---	---	---	---	---	---	---	---
KANDIYOHI	520	175,000	---	---	---	---	---	---	175,000	---	35,628
KARLSTAD	864	375,000	---	979,000	950,000	---	---	---	2,304,000	930,000	97,298
KASOTA	676	---	---	53,000	---	---	---	---	53,000	---	---
KEEWATIN	1,097	---	---	---	---	---	---	---	---	---	451,983
KELLIHER	366	---	---	58,000	---	---	---	---	58,000	---	---
KELLOGG	430	---	---	---	610,000	---	---	---	610,000	---	---
KENNEDY	321	360,000	---	---	122,017	---	---	---	482,017	360,000	---
KENNETH	77	---	---	---	---	---	---	---	---	---	---
KENSINGTON	293	---	---	---	---	---	---	---	---	---	---
KENT	127	---	---	---	---	---	---	---	---	---	---
KENYON	1,579	60,000	90,000	1,160,000	1,215,000	---	2,315,000	---	4,840,000	1,260,000	---
KERKHOVEN	746	---	---	---	260,000	---	---	---	260,000	---	---
KERRICK	63	---	---	---	---	---	---	---	---	---	---
KETTLE RIVER	194	---	---	---	152,000	---	---	---	152,000	---	72,000
KIESTER	594	---	965,000	---	135,000	---	---	---	1,100,000	---	---
KILKENNY	168	---	---	---	---	---	---	---	---	---	---
KIMBALL	683	7,000	---	---	316,000	---	---	---	323,000	---	241,452
KINBRAE	17	---	---	---	---	---	---	---	---	---	---
KINGSTON	128	---	---	---	---	---	---	---	---	---	---
KINNEY	244	---	---	---	---	---	---	---	---	---	---
LA PRAIRIE	484	---	185,000	650,000	---	---	---	---	835,000	---	---
LA SALLE	94	---	---	23,000	---	---	---	---	23,000	---	1,878
LAFAYETTE	483	---	140,000	---	---	---	160,000	---	300,000	---	90,841
LAKE BENTON	680	195,000	---	---	---	---	---	---	195,000	---	141,931
LAKE BRONSON	263	---	---	50,000	---	---	---	---	50,000	---	---
LAKE CRYSTAL	2,157	490,000	390,000	380,000	960,000	---	50,000	---	2,270,000	140,000	109,096
LAKE HENRY	89	---	---	---	---	---	---	---	---	---	---
LAKE LILLIAN	227	---	---	---	---	---	---	---	---	---	---
LAKE PARK	656	---	---	---	447,200	---	---	---	447,200	---	---
LAKE SHORE	823	---	---	---	210,000	---	---	---	210,000	---	415,229
LAKE ST. CROIX BEACH	1,135	---	---	1,330,000	---	---	---	---	1,330,000	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
LAKE WILSON	319	---	---	---	---	---	---	---	---	---	---
LAKEFIELD	1,685	---	---	815,000	180,000	---	---	---	995,000	---	1,261,452
LAKELAND	2,014	1,540,000	---	2,105,000	---	---	---	---	3,645,000	1,540,000	---
LAKELAND SHORES	358	---	---	350,000	---	---	---	---	350,000	---	---
LAMBERTON	972	225,000	---	---	533,000	---	---	---	758,000	225,000	29,391
LANCASTER	332	---	---	344,000	---	---	---	---	344,000	---	---
LANDFALL	628	---	---	---	1,041,059	---	---	---	1,041,059	---	---
LANESBORO	851	---	62,000	560,000	192,886	---	570,000	---	1,384,886	170,000	---
LAPORTE	110	---	---	---	---	---	---	---	---	---	---
LASTRUP	115	---	---	---	---	---	---	---	---	---	---
LE CENTER	2,105	---	295,000	---	395,000	---	---	---	690,000	---	2,712,944
LENGBY	107	---	---	---	---	---	---	---	---	---	---
LEONARD	33	---	---	---	---	---	---	---	---	---	---
LEONIDAS	65	---	---	---	---	---	---	---	---	---	---
LEROY	932	---	---	---	483,200	---	---	---	483,200	130,000	---
LESTER PRAIRIE	1,215	210,000	---	---	480,000	---	---	---	690,000	---	---
LEWISTON	1,405	---	---	561,000	---	---	---	---	561,000	---	13,800
LEWISVILLE	292	---	---	85,000	---	---	---	---	85,000	85,000	73,500
LEXINGTON	2,237	---	---	1,025,000	---	---	---	---	1,025,000	---	1,048,202
LILYDALE	600	---	---	---	---	---	---	---	---	---	---
LINDSTROM	2,721	---	35,000	2,210,000	980,000	---	---	---	3,225,000	505,000	595,000
LISMORE	249	---	---	---	513,240	---	---	---	513,240	---	---
LITTLEFORK	878	---	---	312,000	43,000	---	245,908	---	600,908	---	220,322
LONG BEACH	224	---	---	---	---	---	---	---	---	---	---
LONG LAKE	1,929	---	1,410,000	---	95,000	---	---	---	1,505,000	1,305,000	---
LONGVILLE	234	---	---	---	346,000	---	---	---	346,000	---	---
LONSDALE	1,340	575,000	---	---	335,000	---	---	---	910,000	---	---
LORETTO	520	---	---	35,000	---	---	---	---	35,000	---	---
LOUISBURG	34	---	---	---	---	---	---	---	---	---	---
LOWRY	231	4,000	---	---	---	---	---	---	4,000	---	---
LUCAN	230	---	---	37,000	---	---	---	---	37,000	---	---
LYLE	505	275,000	---	---	150,100	---	---	---	425,100	---	90,239
LYND	303	---	---	---	160,000	---	---	---	160,000	---	---
MABEL	743	---	---	445,000	495,000	---	---	---	940,000	495,000	---
MADELIA	2,233	---	---	94,463	2,520,538	---	---	---	2,615,001	---	2,163,124

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MADISON	1,930	---	---	220,000	270,000	---	630,781	---	1,120,781	220,000	81,679
MADISON LAKE	727	143,000	150,000	1,059,800	---	---	---	---	1,352,800	210,000	778,481
MAGNOLIA	159	---	---	---	51,000	---	---	---	51,000	---	3,025
MAHNOMEN	1,216	895,000	---	1,722,000	370,000	---	---	---	2,987,000	1,950,000	22,285
MANCHESTER	73	---	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	58	---	---	---	---	---	---	---	---	---	---
MANTORVILLE	980	---	---	---	220,000	---	---	---	220,000	---	40,632
MAPLE LAKE	1,441	---	305,000	950,000	1,315,000	---	---	---	2,570,000	---	---
MAPLE PLAIN	2,213	---	877,000	345,000	---	---	---	---	1,222,000	---	115,000
MAPLETON	1,560	---	---	320,000	---	---	---	---	320,000	---	2,522,373
MAPLEVIEW	204	---	265,000	---	---	---	---	---	265,000	---	---
MARBLE	626	---	---	---	---	---	---	---	---	---	---
MARIETTA	201	---	---	169,000	---	---	---	---	169,000	---	---
MARINE ON ST CRX	613	---	---	---	---	---	---	---	---	---	143,000
MAYER	525	---	---	---	---	---	---	---	---	---	---
MAYNARD	427	---	80,000	---	467,000	---	---	---	547,000	---	95,687
MAZEPPA	751	---	---	---	380,000	---	---	---	380,000	---	---
MC GRATH	69	---	---	---	---	---	---	---	---	---	---
MC GREGOR	377	---	---	---	578,000	---	---	---	578,000	---	---
MC INTOSH	661	395,000	---	---	407,000	---	---	---	802,000	395,000	618,500
MC KINLEY	120	---	---	---	---	---	---	---	---	---	---
MEADOWLANDS	122	---	---	---	---	---	---	---	---	---	---
MEDFORD	767	---	---	1,997,364	990,000	---	---	---	2,987,364	160,000	---
MEDICINE LAKE	373	---	---	---	---	---	---	---	---	---	---
MEIRE GROVE	120	---	---	---	---	---	---	---	---	---	---
MENAHGA	1,135	225,000	---	663,000	2,645,000	---	---	---	3,533,000	415,000	176,975
MENDOTA	162	---	---	---	---	---	---	---	---	---	44,471
MENTOR	180	---	---	---	---	---	---	---	---	---	9,500
MIDDLE RIVER	282	---	---	---	98,000	---	---	---	98,000	---	---
MIESVILLE	136	---	---	---	---	---	---	---	---	---	---
MILACA	2,365	---	130,000	380,000	555,000	---	265,000	---	1,330,000	65,000	105,000
MILAN	334	---	---	---	---	---	---	---	---	---	145,369
MILLERVILLE	100	---	---	---	---	---	---	---	---	---	---
MILLVILLE	166	---	---	---	---	---	---	---	---	---	---
MILROY	295	---	---	20,000	295,000	---	---	---	315,000	20,000	---



**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
MILTONA	221	375,000	---	---	---	---	---	---	375,000	---	---
MINNEISKA	134	---	---	---	---	---	---	---	---	---	---
MINNEOTA	1,433	295,000	---	---	1,785,000	---	---	---	2,080,000	880,000	571,099
MINNESOTA CITY	252	---	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	675	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	577	---	---	---	---	---	---	---	---	---	---
MIZPAH	95	---	---	---	---	---	---	---	---	---	---
MONTGOMERY	2,542	---	7,200,000	3,525,000	---	---	---	---	10,725,000	---	---
MONTROSE	1,026	---	---	---	442,491	---	242,675	---	685,166	---	209,296
MOOSE LAKE	1,687	---	445,000	---	---	---	---	---	445,000	---	2,455,764
MORGAN	954	---	16,500	---	390,000	---	---	---	406,500	390,000	808,384
MORRISTOWN	829	---	---	20,000	280,000	---	---	---	300,000	20,000	---
MORTON	440	---	---	---	506,000	---	---	---	506,000	---	---
MOTLEY	491	---	1,255,000	34,000	909,000	---	---	---	2,198,000	---	213,752
MOUNTAIN LAKE	1,899	1,035,000	675,000	700,000	810,000	---	2,080,000	---	5,300,000	985,000	---
MURDOCK	277	105,000	---	---	70,000	---	---	---	175,000	105,000	---
MYRTLE	63	---	---	---	---	---	---	---	---	---	---
NASHUA	57	---	---	---	---	---	---	---	---	---	---
NASHWAUK	984	230,000	---	---	---	---	---	---	230,000	---	326,628
NASSAU	73	---	---	---	---	---	---	---	---	---	---
NELSON	178	---	---	---	---	---	---	---	---	---	---
NERSTRAND	246	---	---	---	---	---	---	---	---	---	---
NEVIS	401	20,000	---	135,000	740,000	---	---	---	895,000	135,000	35,000
NEW AUBURN	365	---	---	---	---	---	---	---	---	---	---
NEW GERMANY	374	90,000	---	---	---	---	---	---	90,000	---	14,580
NEW LONDON	1,030	495,000	74,000	---	---	---	---	---	569,000	---	---
NEW MARKET	226	690,000	---	---	---	---	---	---	690,000	---	23,041
NEW MUNICH	326	---	---	62,000	---	---	---	---	62,000	---	---
NEW RICHLAND	1,201	---	---	---	157,000	---	---	---	157,000	---	---
NEW TRIER	97	---	---	---	---	---	---	---	---	---	15,744
NEW YORK MILLS	995	20,000	---	---	869,000	---	17,000	---	906,000	---	789,153
NEWFOLDEN	342	---	---	---	415,358	---	---	---	415,358	---	---
NICOLLET	837	---	115,000	290,000	---	---	---	---	405,000	---	1,335,653
NIELSVILLE	93	---	---	---	116,200	---	---	---	116,200	---	8,000
NIMROD	79	---	---	---	---	---	---	---	---	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
NISSWA	1,540	---	---	86,000	828,974	---	---	---	914,974	---	2,288,429
NORCROSS	75	---	---	---	---	---	---	---	---	---	---
NORTH REDWOOD	---	---	---	---	350,000	---	---	---	350,000	---	---
NORTHOME	296	---	---	---	188,000	---	---	---	188,000	---	18,665
NORTHROP	274	5,000	---	---	10,000	---	---	---	15,000	---	---
NORWOOD	2,967	75,000	---	640,000	582,955	---	---	---	1,297,955	---	---
ODESSA	141	290,000	---	---	---	---	---	---	290,000	---	---
ODIN	123	---	---	---	---	---	---	---	---	---	---
OGEMA	157	---	---	72,010	---	---	---	---	72,010	---	---
OGILVIE	529	---	300,000	250,000	---	---	---	---	550,000	---	12,000
OKABENA	216	175,000	---	---	---	---	---	---	175,000	175,000	---
OKLEE	427	---	---	---	1,217,000	---	---	---	1,217,000	---	---
ONAMIA	776	995,000	275,000	---	---	---	---	---	1,270,000	980,000	207,650
ORMSBY	151	---	---	---	---	---	---	---	---	---	---
ORONOCO	833	---	---	---	---	---	---	---	---	---	---
ORR	263	---	---	---	---	---	---	---	---	---	100,774
ORTONVILLE	2,091	690,000	---	---	1,120,000	---	1,115,000	---	2,925,000	2,260,000	---
OSAKIS	1,335	730,000	60,000	---	---	---	---	---	790,000	385,000	---
OSLO	359	---	---	1,136,000	---	---	---	---	1,136,000	1,135,000	210,744
OSTRANDER	269	15,000	---	---	---	---	---	---	15,000	---	---
OTTERTAIL	385	---	---	---	---	---	---	---	---	---	---
PALISADE	150	---	---	---	---	---	---	---	---	---	103,190
PARKERS PRAIRIE	956	---	---	---	---	---	---	---	---	---	250,774
PAYNESVILLE	2,301	2,025,000	75,000	2,826,000	870,000	---	---	---	5,796,000	2,005,000	277,850
PEASE	176	---	---	---	---	---	---	---	---	---	---
PELICAN RAPIDS	1,929	---	2,075,000	495,000	2,745,000	---	---	---	5,315,000	1,255,000	130,758
PEMBERTON	230	---	---	---	---	---	---	---	---	---	111,838
PENNOCK	484	---	---	905,000	---	---	---	---	905,000	430,000	---
PEQUOT LAKES	886	---	---	---	225,000	---	---	---	225,000	---	47,121
PERHAM	2,297	970,000	50,000	2,015,000	936,400	---	5,302,500	---	9,273,900	50,000	931,104
PERLEY	127	---	---	---	---	---	---	---	---	---	---
PETERSON	249	---	---	---	---	---	---	---	---	---	18,000
PIERZ	1,085	165,000	205,000	15,000	---	---	---	---	385,000	160,000	---
PILLAGER	315	---	---	---	304,000	---	---	---	304,000	---	552,693
PINE ISLAND	2,241	---	175,000	1,391,000	3,682,948	---	---	---	5,248,948	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
PINE RIVER	947	250,000	---	---	---	---	---	---	250,000	250,000	79,167
PINE SPRINGS	440	---	---	---	---	---	---	---	---	---	---
PLATO	336	---	---	---	---	---	---	---	---	---	---
PLEASANT LAKE	136	---	---	---	---	---	---	---	---	---	---
PLUMMER	278	85,000	---	---	158,000	---	---	---	243,000	---	---
PORTER	209	---	---	---	56,803	---	---	---	56,803	---	68,820
PRESTON	1,534	---	50,000	700,000	35,000	---	505,000	---	1,290,000	---	716,011
PRINSBURG	503	---	---	---	---	---	---	---	---	---	---
QUAMBA	130	---	---	---	---	---	---	---	---	---	---
RACINE	314	---	---	---	32,000	---	---	---	32,000	---	---
RANDALL	586	---	---	---	289,000	---	755,000	---	1,044,000	---	---
RANDOLPH	347	---	---	---	---	---	---	---	---	---	---
RANIER	196	---	---	86,082	---	---	---	---	86,082	---	---
RAYMOND	667	---	---	200,000	670,000	---	---	---	870,000	---	---
RED LAKE FALLS	1,483	1,695,000	---	---	1,063,000	---	---	---	2,758,000	---	---
REGAL	52	---	---	---	---	---	---	---	---	---	---
REMER	353	---	---	---	160,000	---	---	---	160,000	160,000	60,000
RENVILLE	1,380	---	1,815,000	1,265,000	5,975,000	---	2,550,000	---	11,605,000	375,000	803,516
REVERE	108	---	---	---	---	---	---	---	---	---	---
RICE	683	345,000	---	50,000	234,000	---	---	---	629,000	50,000	5,605
RICHMOND	1,084	65,000	---	133,300	840,000	---	---	---	1,038,300	---	---
RICHVILLE	120	---	---	---	---	---	---	---	---	---	---
RIVERTON	123	---	---	---	---	---	---	---	---	---	---
ROCK CREEK	1,113	---	---	---	---	---	---	---	---	---	---
ROCKVILLE	644	40,000	---	---	---	---	1,209,000	140,000	1,389,000	---	---
ROGERS	1,364	---	7,307,997	5,514,678	---	---	---	---	12,822,675	1,300,000	542,537
ROLLINGSTONE	738	---	---	558,000	29,000	---	---	---	587,000	---	6,120
RONNEBY	54	FAILED TO REPORT IN TIME FOR THIS PUBLICATION									
ROOSEVELT	185	---	---	---	---	---	---	---	---	---	---
ROSCOE	136	---	---	11,000	---	---	---	---	11,000	---	---
ROSE CREEK	379	---	---	230,000	---	---	---	---	230,000	---	---
ROSEAU	2,736	9,215,077	---	45,000	215,146	---	---	---	9,475,223	2,125,000	---
ROTHSAY	449	220,000	---	---	352,000	---	---	---	572,000	---	---
ROUND LAKE	470	---	---	180,000	168,000	---	---	---	348,000	---	---
ROYALTON	814	140,000	42,000	42,000	651,000	---	---	---	875,000	95,000	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
RUSH CITY	1,614	---	810,000	630,000	280,000	---	---	---	1,720,000	925,000	82,606
RUSHFORD	1,614	110,000	2,068,000	375,000	---	---	---	---	2,553,000	---	1,120,856
RUSHFORD VILLAGE	627	---	---	---	---	---	---	---	---	---	176,542
RUSHMORE	371	---	---	451,000	---	---	---	---	451,000	---	---
RUSSELL	388	---	---	---	---	---	---	---	---	---	127,879
RUTHTON	329	---	---	246,930	492,000	---	---	---	738,930	---	---
RUTLEDGE	173	---	---	---	---	---	---	---	---	---	---
SABIN	502	250,000	---	102,000	100,000	---	---	---	452,000	250,000	---
SACRED HEART	591	15,000	---	675,000	---	---	---	---	690,000	---	---
SANBORN	452	---	---	159,000	---	---	---	---	159,000	---	38,585
SANDSTONE	1,989	291,000	---	106,000	8,884,000	---	---	---	9,281,000	790,000	45,000
SARGEANT	75	---	---	---	---	---	---	---	---	---	---
SCANLON	888	---	---	---	---	---	---	---	---	---	---
SEAFORTH	88	---	---	---	---	---	---	---	---	---	---
SEBEKA	647	---	---	---	306,500	---	---	---	306,500	---	160,000
SEDAN	62	---	---	---	---	---	---	---	---	---	---
SHAFER	387	---	---	325,000	210,000	---	---	---	535,000	210,000	---
SHELLY	219	---	---	---	102,600	---	---	---	102,600	---	---
SHERBURN	1,092	---	---	120,000	---	---	140,000	---	260,000	---	---
SHEVLIN	151	---	---	---	---	---	---	---	---	---	---
SILVER BAY	1,957	---	---	---	---	---	---	---	---	---	1,462,798
SILVER LAKE	801	---	---	450,000	609,000	---	---	---	1,059,000	---	25,000
SKYLINE	343	---	---	---	---	---	---	---	---	---	---
SLAYTON	2,162	---	500,000	185,000	1,600,000	---	---	---	2,285,000	---	215,000
SOBIESKI	204	---	---	---	---	---	---	---	---	---	24,651
SOLWAY	72	---	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	201	---	---	---	---	---	---	---	---	---	41,188
SPICER	1,164	---	270,407	608,980	290,000	---	---	---	1,169,387	15,000	107,730
SPRING GROVE	1,240	1,530,000	---	---	250,000	---	---	---	1,780,000	885,000	9,282
SPRING HILL	74	---	---	---	---	---	---	---	---	---	---
SPRING PARK	1,829	---	1,645,000	---	---	---	---	---	1,645,000	1,645,000	---
SPRING VALLEY	2,484	---	15,000	3,385,000	1,110,000	---	165,000	---	4,675,000	430,000	87,532
SPRINGFIELD	2,217	1,440,000	530,000	---	---	---	91,000	---	2,061,000	570,000	504,835
SQUAW LAKE	129	---	---	---	---	---	---	---	---	---	---
STACY	1,191	320,000	---	---	345,000	---	---	---	665,000	75,000	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
STARBUCK	1,165	305,000	210,000	890,000	1,640,000	---	270,000	---	3,315,000	285,000	156,314
STEEN	189	---	---	---	---	---	---	---	---	---	2,829
STEPHEN	696	---	---	367,000	59,000	---	85,000	---	511,000	---	---
STEWART	565	---	---	---	365,000	---	265,000	---	630,000	---	---
STOCKTON	591	---	---	128,000	---	---	---	---	128,000	---	---
STORDEN	273	330,000	---	---	40,000	---	---	---	370,000	330,000	---
STRANDQUIST	88	---	---	---	---	---	---	---	---	---	---
STRATHCONA	45	---	---	---	---	---	---	---	---	---	---
STURGEON LAKE	249	---	---	75,000	---	---	---	---	75,000	---	---
ST. ANTHONY	80	---	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	1,424	540,000	---	120,000	110,000	---	---	---	770,000	---	12,500
ST. CLAIR	706	---	555,000	---	306,000	---	---	---	861,000	---	31,948
ST. FRANCIS	3,491	255,000	---	---	2,710,000	---	---	---	2,965,000	1,605,000	519,923
ST. HILAIRE	297	---	---	---	---	---	---	---	---	---	125,800
ST. LEO	109	---	---	---	---	---	---	---	---	---	30,793
ST. MARTIN	286	---	---	495,000	62,000	---	---	---	557,000	---	98,806
ST. MARY'S POINT	375	52,500	---	---	---	---	---	---	52,500	---	---
ST. ROSA	74	---	---	---	---	---	---	---	---	---	---
ST. STEPHEN	798	192,500	---	125,000	---	---	---	---	317,500	---	---
ST. VINCENT	112	---	---	---	---	---	---	---	---	---	---
SUNBURG	115	---	---	---	---	---	---	---	---	---	---
SUNFISH LAKE	460	---	---	84,000	---	---	---	---	84,000	---	---
SWANVILLE	316	---	---	---	---	---	---	---	---	---	---
TACONITE	319	---	---	---	---	---	---	---	---	---	---
TAMARACK	49	---	---	---	---	---	---	---	---	---	---
TAOPI	82	---	---	---	---	---	---	---	---	---	---
TAUNTON	175	---	---	---	---	---	---	---	---	---	152,609
TAYLORS FALLS	787	---	---	600,000	168,601	---	---	---	768,601	---	149,960
TENNEY	4	---	---	---	---	---	---	---	---	---	---
TENSTRIKE	194	---	---	---	---	---	---	---	---	---	---
THOMSON	139	120,000	---	---	---	---	---	---	120,000	---	---
TINTAH	72	---	---	---	---	---	---	---	---	---	90,000
TONKA BAY	1,481	---	---	450,000	---	---	---	---	450,000	---	---
TOWER	498	81,000	---	---	260,000	---	---	---	341,000	---	29,675
TRACY	2,059	125,000	---	1,965,000	3,730,329	---	---	---	5,820,329	305,000	118,155

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
TRAIL	56	---	---	---	---	---	---	---	---	---	---
TRIMONT	740	600,000	---	---	---	---	---	---	600,000	---	117,842
TROMMALD	99	---	---	---	---	---	---	---	---	---	---
TROSKY	122	---	---	---	---	---	---	---	---	---	4,616
TRUMAN	1,288	40,000	10,000	---	335,000	---	2,185,000	---	2,570,000	1,070,000	22,338
TURTLE RIVER	79	---	---	---	---	---	---	---	---	---	---
TWIN LAKES	142	---	---	---	---	---	---	---	---	---	---
TWIN VALLEY	834	---	---	---	1,295,000	---	---	---	1,295,000	225,000	---
TYLER	1,243	84,000	---	---	1,650,000	---	---	---	1,734,000	---	284,863
ULEN	543	---	---	---	955,300	---	---	---	955,300	310,000	---
UNDERWOOD	284	---	---	---	---	---	---	---	---	---	17,063
UPSALA	372	---	40,000	---	---	---	---	510,000	550,000	---	---
URBANK	70	---	---	---	---	---	---	---	---	---	---
UTICA	215	16,000	---	32,000	---	---	---	---	48,000	---	---
VERGAS	282	---	---	240,000	542,000	---	---	---	782,000	---	---
VERMILLION	508	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---	---	---
VERNDALE	557	---	---	---	438,800	---	---	---	438,800	---	---
VERNON CENTER	333	---	---	165,000	6,000	---	---	---	171,000	---	2,037
VESTA	339	85,000	---	---	---	---	---	---	85,000	85,000	31,409
VICTORIA	3,343	---	---	3,125,000	---	---	---	---	3,125,000	1,485,000	574,646
VIKING	91	---	---	---	---	---	---	---	---	---	---
VILLARD	243	---	---	---	---	---	---	---	---	---	---
VINING	84	---	---	---	---	---	---	---	---	---	---
WABASHA	2,516	---	875,000	245,000	---	---	---	---	1,120,000	---	---
WABASSO	703	91,000	---	---	215,000	---	---	---	306,000	---	255,645
WAHKON	202	50,000	---	---	---	---	---	---	50,000	50,000	---
WALDORF	246	---	---	---	---	---	---	---	---	---	---
WALKER	981	1,246,000	---	---	---	---	---	---	1,246,000	---	2,144,513
WALNUT GROVE	626	675,046	---	605,000	---	---	---	---	1,280,046	---	---
WALTERS	77	---	---	---	---	---	---	---	---	---	---
WALTHAM	165	80,000	---	---	---	---	---	---	80,000	---	---
WANAMINGO	890	1,495,000	---	210,000	695,000	---	---	---	2,400,000	---	249,126
WANDA	101	---	---	---	---	---	---	---	---	---	---
WARBA	137	---	---	---	---	---	---	---	---	---	13,000
WARREN	1,782	164,000	---	280,000	---	---	210,000	---	654,000	---	484,224

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**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
WARROAD	1,840	1,465,000	950,000	---	2,099,700	---	1,575,000	---	6,089,700	1,880,000	477,070
WATERTOWN	2,586	260,000	1,155,000	1,560,000	4,051,709	---	---	---	7,026,709	545,000	---
WATERVILLE	1,805	255,000	---	2,700,000	2,620,000	---	---	---	5,575,000	2,625,000	---
WATKINS	857	---	590,000	---	1,145,000	---	---	---	1,735,000	---	7,268
WATSON	202	---	---	---	---	---	---	---	---	---	---
WAUBUN	400	---	111,000	---	---	---	---	---	111,000	---	---
WAVERLY	638	---	---	763,103	---	---	---	---	763,103	---	159,275
WELCOME	784	148,000	---	---	---	---	---	---	148,000	---	4,488
WELLS	2,420	380,000	610,000	1,570,000	---	---	530,000	---	3,090,000	345,000	---
WENDELL	157	---	---	---	---	---	---	---	---	---	---
WEST CONCORD	906	30,000	---	---	---	---	---	---	30,000	---	256,098
WEST UNION	80	---	---	---	---	---	---	---	---	---	---
WESTBROOK	842	---	---	135,000	---	---	305,000	---	440,000	135,000	18,400
WESTPORT	52	---	---	---	---	---	---	---	---	---	---
WHALAN	84	---	---	---	---	---	---	---	---	---	---
WHEATON	1,659	435,000	---	667,000	1,760,500	---	---	---	2,862,500	270,000	2,616,265
WILDER	80	---	---	---	---	---	---	---	---	---	81,000
WILLERNIE	571	---	---	---	---	---	---	---	---	---	32,804
WILLIAMS	213	---	---	---	225,000	---	---	---	225,000	---	---
WILLOW RIVER	295	---	---	---	---	---	---	---	---	---	---
WILMONT	351	---	---	---	207,554	---	---	---	207,554	---	---
WILTON	177	---	---	---	---	---	---	---	---	---	---
WINGER	161	244,000	---	---	---	---	---	---	244,000	---	93,000
WINNEBAGO	1,546	---	560,000	965,000	1,080,000	---	---	---	2,605,000	1,100,000	203,630
WINSTED	1,737	---	---	1,505,000	685,000	---	---	---	2,190,000	290,000	84,987
WINTHROP	1,340	---	1,035,000	340,000	1,290,000	---	165,000	---	2,830,000	500,000	---
WINTON	159	---	---	---	---	---	---	---	---	---	---
WOLF LAKE	33	---	---	---	---	---	---	---	---	---	---
WOLVERTON	155	---	---	---	66,848	---	---	---	66,848	---	68,132
WOOD LAKE	410	---	---	---	---	---	---	---	---	---	365,500
WOODLAND	496	---	---	---	---	---	---	---	---	---	---
WOODSTOCK	154	---	---	55,750	---	---	---	---	55,750	---	---
WRENSHALL	327	10,000	---	---	---	---	---	---	10,000	---	---
WRIGHT	139	---	---	---	---	---	---	---	---	---	---
WYKOFF	477	---	---	134,070	80,000	---	---	---	214,070	---	---

**Table 19**  
**Total Outstanding Indebtedness of Cities Under 2,500 in Population**  
**As of December 31, 1996**

Name of City	Popu- lation	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	G.O. Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
WYOMING	2,680	---	35,000	1,028,443	4,185,000	---	---	---	5,248,443	335,000	17,467
YOUNG AMERICA	---	30,000	---	1,370,000	422,000	---	---	---	1,822,000	---	---
ZEMPLE	65	---	---	---	---	---	---	---	---	---	---
ZIMMERMAN	2,022	98,000	225,000	771,000	875,000	---	---	---	1,969,000	---	476,216
ZUMBRO FALLS	235	---	---	---	215,000	---	---	---	215,000	---	---
ZUMBROTA	2,493	---	1,070,000	2,230,000	---	543,500	---	---	3,843,500	---	215,000
TOTAL	433,872	94,999,639	86,627,980	136,753,623	178,435,914	543,500	39,447,917	1,150,000	537,958,573	91,869,664	77,291,398





## Appendix A

### Scope of Report

This report provides a summary of the financial operations of the 671 cities under 2,500 in population for the calendar year 1996. Information concerning Minnesota cities over 2,500 in population is contained in a separate report.

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

In accordance with Minnesota Statutes § 471.698, cities must prepare and submit an annual detailed statement of the financial affairs of the city to the State Auditor. Of the 671 cities under 2,500 in population, 381 cities submitted an annual detailed statement of the financial affairs of the city using the cash basis of accounting.

The remaining 290 cities have elected to comply with Minnesota Statutes § 471.697. This statute requires cities to submit comprehensive annual financial reports and an audited financial statement prepared in accordance with Generally Accepted Accounting Principles (GAAP). The governmental funds are reported using the modified accrual basis of accounting, and the enterprise funds are reported using the accrual basis of accounting. Pursuant to Minnesota Statutes § 412.591, Subdivision 2, cities operating under Option Plan "A" with the combined office of clerk-treasurer are also required to have an audit, although the audited financial statements may be on the cash basis of accounting.

Tables 2 and 3, which summarize the revenues and expenditures for the governmental functions (including expendable trust funds and component units), are classified into five population groups based on the 1996 population estimates from the Office of the State Demographer. These five groups are:

<u>POPULATION</u>
2,000 - 2,500
1,500 - 2,000
1,000 - 1,500
500 - 1,000
UNDER 500

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

Cities in Minnesota operate many types of public service enterprises. The operations of nine major enterprise funds common to most cities are summarized and presented separately. Major enterprise funds common to most cities are grouped together by type of enterprise fund such as Water Utilities, Sewer Utilities, Refuse Disposal, Electric, Nursing Homes, Liquor Stores, etc. Enterprise funds whose operations are exclusive to culture and recreational activities are combined together into "Culture and Recreation Enterprise Operations." All other enterprise funds are combined together as "Other City Enterprise Operations." In this report electric utilities that operate generation and distribution systems are combined with those operating distribution systems only. When possible, the financial operations of these enterprises are presented on the accrual basis rather than the cash basis of accounting. The basis of accounting is accrual unless indicated otherwise by a footnote.

The outstanding bonded debt of cities is identified and the debt totaled by the type of bond issue. Other types of long-term debt such as notes or loans are combined into one total for the city.

Five cities failed to submit an annual reporting form and/or financial statement in time for publication. They are *Appleton, Comstock, Funkley, Ronneby, and Vermillion*.

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

**STREETS AND HIGHWAYS** - Expenditures include maintenance of streets, patching, seal coating, and snow removal. Street lighting, street construction, bridge repair and construction, and purchase

# Glossary

and maintenance of street equipment are also included. Includes expenditures on all city streets, including municipal state-aid streets.

**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** - The increased taxes collected on parcels located within tax increment financing districts. Tax increment financing is a tool that cities use to develop or redevelop land. The increase in taxes on the developed or redeveloped area is used to cover the costs associated with the development 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.