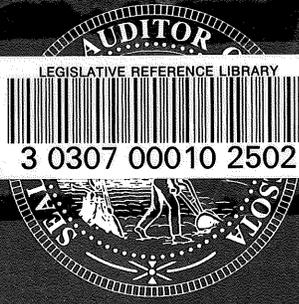


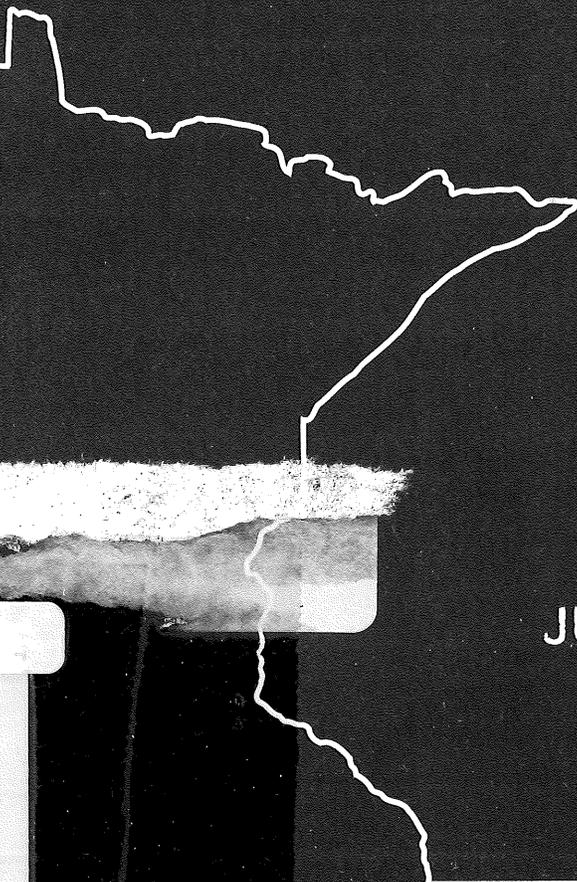
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MINNESOTA OFFICE OF THE STATE AUDITOR

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

DECEMBER 31, 1997

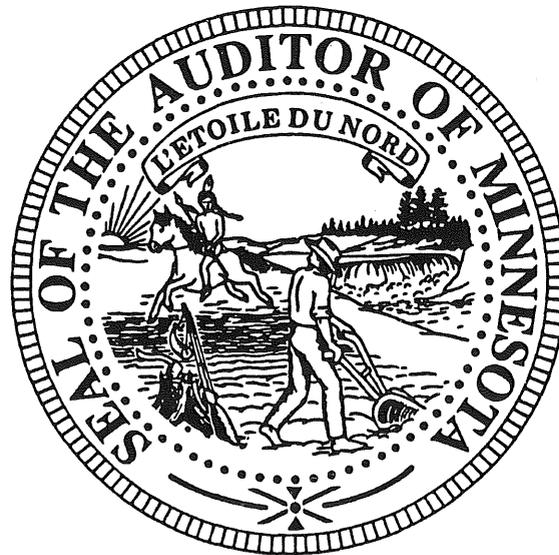


**JUDITH H. DUTCHER
STATE AUDITOR**

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1997

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

For the Year Ended December 31, 1997



June 21, 1999

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

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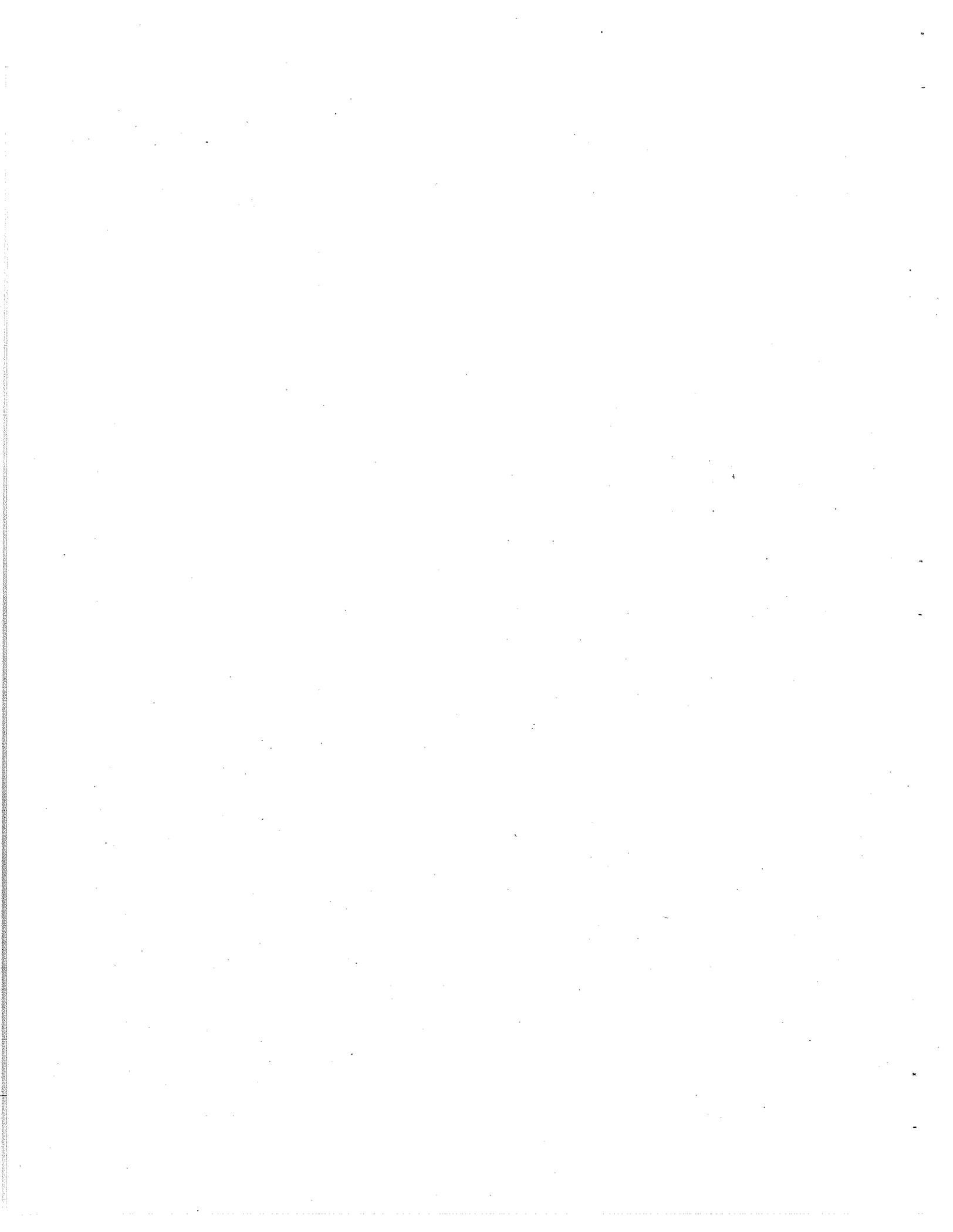


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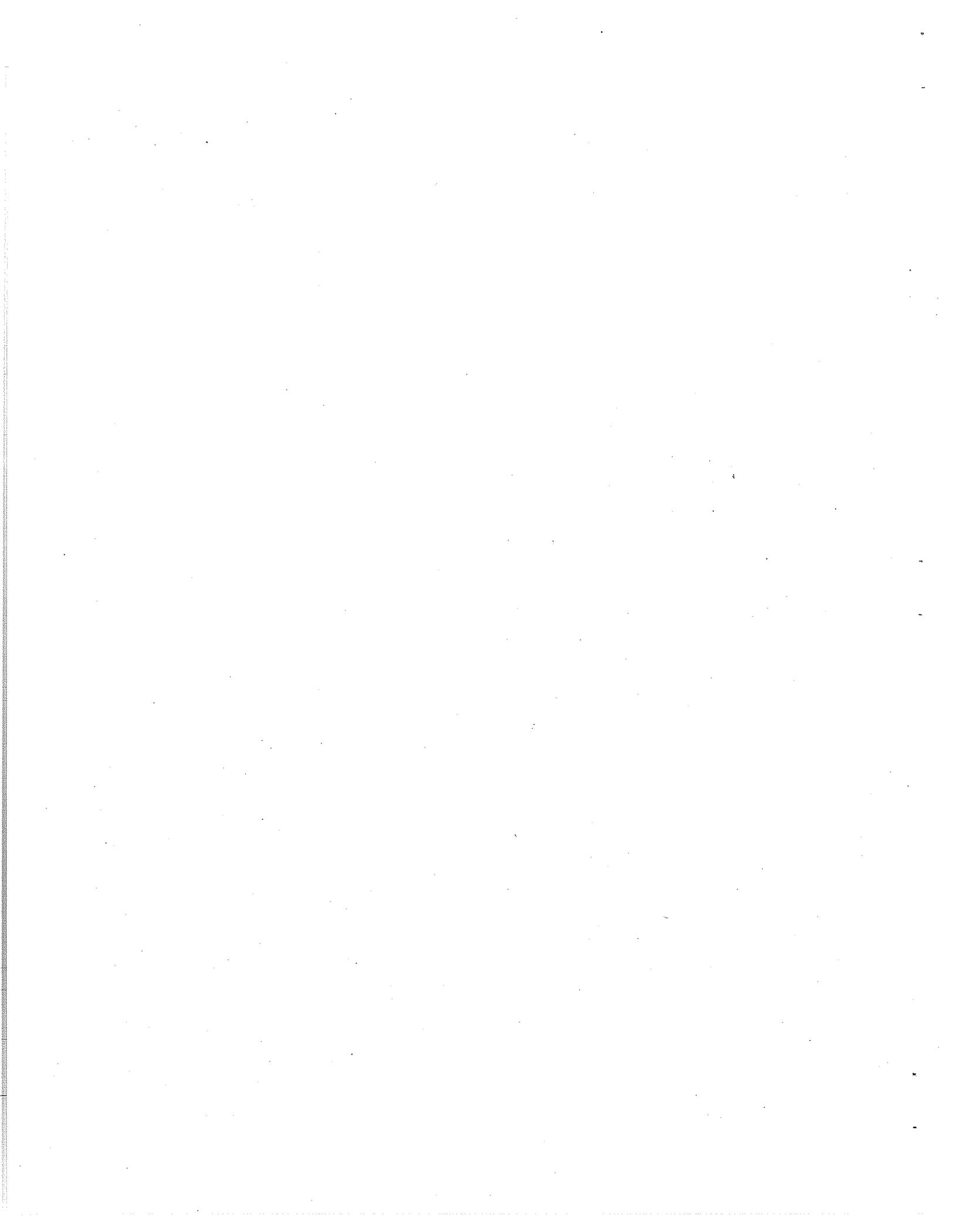
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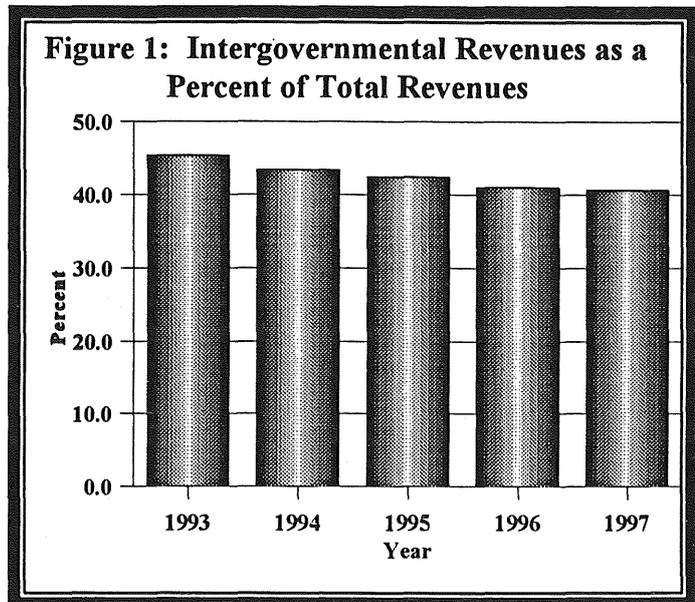
1997 Finances for Cities Under 2,500 in Population

Total Governmental Revenues

Revenues for small cities totaled \$316.0 million in 1997 (excluding borrowing and transfers from other funds). This represents an increase of \$11.4 million or 3.7 percent over 1996. The total revenue per capita in 1997 was \$725, compared to \$702 in 1996. The principal sources of revenues in 1997 were: intergovernmental revenues which accounted for 40.6 percent of revenues; property taxes which accounted for 23.3 percent of revenues; and "all other revenues" which accounted for 11.5 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 1997 totaling \$128.1 million and accounting for 40.6% of total revenues.

An analysis of intergovernmental revenues from 1993 to 1997 showed an increase of 1.9 percent when adjusted for inflation.¹ Intergovernmental revenues as a percent of total revenues has decreased from 45.3 percent in 1993 to 40.6 in 1997. As the proportion of total revenues represented by intergovernmental revenues has decreased, taxes and charges for services have increased in importance.

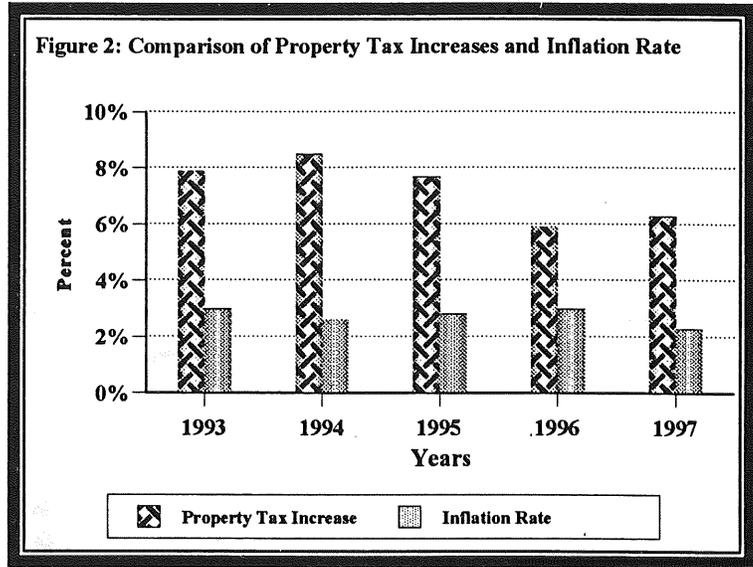


State grants and aids. State grants and aids not only accounted for the largest share of intergovernmental revenues (79.1%) but were also the *single* largest source of revenues for small cities in 1997, accounting for 32.1 percent of all revenues. State local government aid (LGA) to small cities totaled \$58.4 million and was the largest state aid program for cities in 1997. LGA increased \$2.3 million or 4.2 percent between 1996 and 1997.

¹ Intergovernmental revenues were adjusted for inflation (put into constant dollars) based on the U.S. Consumer Price Index. The percent change was calculated using the constant dollars.

Federal grants and aids. Federal grants to small cities totaled \$20.8 million in 1997, up 2.0 percent from 1996. The majority of federal grants and aids received by cities help support major infrastructure projects such as wastewater treatment facilities and sewer improvements. Cities also receive federal disaster assistance for items such as flood control projects and recovery efforts. While there has been a significant number of natural disasters over the last several years, federal disaster grants have not increased greatly.

- **General Property Taxes.** As in the previous four years, general property tax revenues grew faster than the rate of inflation in 1997. Revenues from general property taxes totaled \$73.6 million in 1997, up 6.3 percent from 1996. General property taxes provided a slightly larger share of total revenues for Minnesota's small cities in 1997 than in 1996. The share of city revenues derived from general property taxes increased from 22.7 percent in 1996 to 23.3 percent in 1997. Figure 2 provides a comparison between property tax increases and the rate of inflation for the years 1993 through 1997.



- **Charges for services.** Minnesota's small cities received revenues of \$26.3 million from charges for services in 1997. This represents a 5.0 percent increase over 1996. Charges for services represented 8.3 percent of all city revenues in 1997, up from 8.2 percent in 1996.

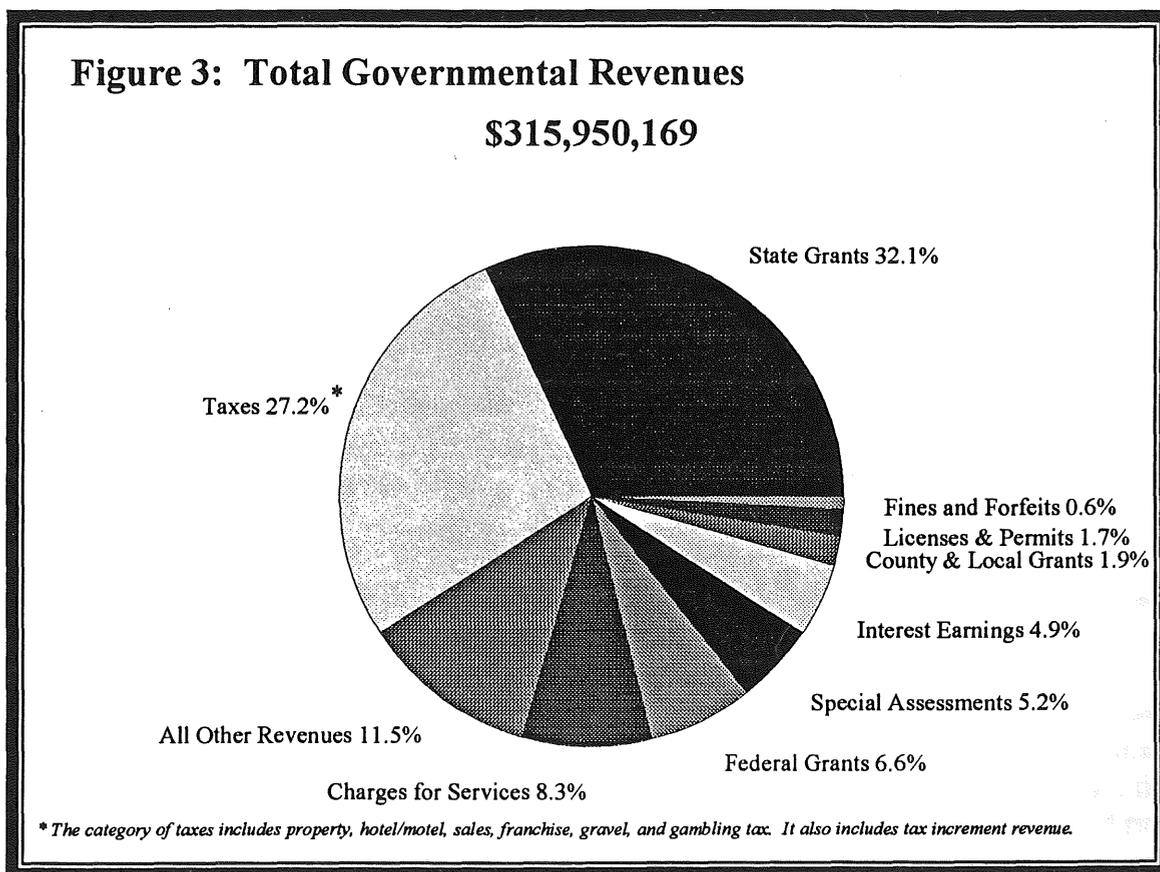
- **Tax Increments.** Revenue from tax increments totaled \$11.6 million in 1997. This represents an increase of 12.5 percent over 1996 tax increments. Revenue from tax increments averaged 3.7 percent of small city revenues in 1997. Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 40.3 percent. Cities generate tax increment revenue when they establish tax increment financing (TIF) districts. In a TIF district, a city reserves the use of a portion of the property taxes collected from parcels in the district to pay the costs of development and redevelopment rather than the general services of the city, county, and school district. In 1997, 24.1 percent of small cities had TIF districts.

Tax increment revenues as a percent of total city revenues in individual cities ranged from zero to 40.3 percent.

- **Interest earnings.** Between 1996 and 1997, revenues from interest on investments grew by \$853,060 or 5.8 percent.

- **Special Assessments.** Revenue derived from special assessments decreased 5.2 percent between 1996 and 1997. 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. The city of Becker was largely responsible for the large decrease in special assessment revenues between 1996 and 1997. The city had a large decrease in special assessments dedicated to debt service on bonds.
- **Other sources of revenues.** Other sources of revenues that increased between 1996 and 1997 included franchise taxes which increased 22.4 percent; licenses and permits which increased 9.1 percent; fines and forfeits which increased 8.8 percent; all other revenues which increased 1.7 percent; and local sales & hotel/motel taxes which increased 11.6 percent.

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



Total Governmental Expenditures

Total Current Expenditures

Minnesota's cities under 2,500 in population had current expenditures of \$191.3 million in 1997. This represents an increase of 6.5 percent over 1996.² Some of the highlights of 1997 city spending include:

- **Public safety.** Public safety current expenditures totaled \$54.5 million in 1997. This represents an increase of 7.1 percent over 1996. Spending on police, fire, ambulance, and other protection accounted for 28.5 percent of all current expenditures in 1997. Public safety was the largest current expenditure for small cities in 1997.
- Public safety was the largest current expenditure for small cities in 1997.*
- **General government.** General government services were the second largest current expenditure in 1997 accounting for 24.9 percent of all current expenditures. Cities spent a total of \$47.7 million on general government services such as administration, finance, and elections in 1997. This represents an increase of 6.4 percent over 1996 spending.
 - **Streets and highways.** Cities had street and highway current expenditures of \$39.8 million in 1997. This represents an increase of 4.6 percent over 1996. Street and highway current expenditures accounted for 20.8 percent of all current expenditures in 1997. In addition to these current expenditures, cities under 2,500 in population spent \$32.1 million on construction and other capital projects related to streets and highways.³
 - **Culture and recreation.** Culture and recreation current expenditures rose to \$18.9 million in 1997. This represents an increase of 7.8 percent over 1996. Small cities have placed a greater priority on culture and recreation spending for several years. The emphasis on culture and recreation spending has lifted its share of total current expenditures from 9.2 percent in 1993 to 9.9 percent in 1997.
 - **Other city expenditures.** Cities increased spending in 1997 for health (9.1%) and economic development and housing (5.8%). Cities spent 18.3 percent less on airports, and 0.6 percent less on sanitation in 1997 than in 1996.

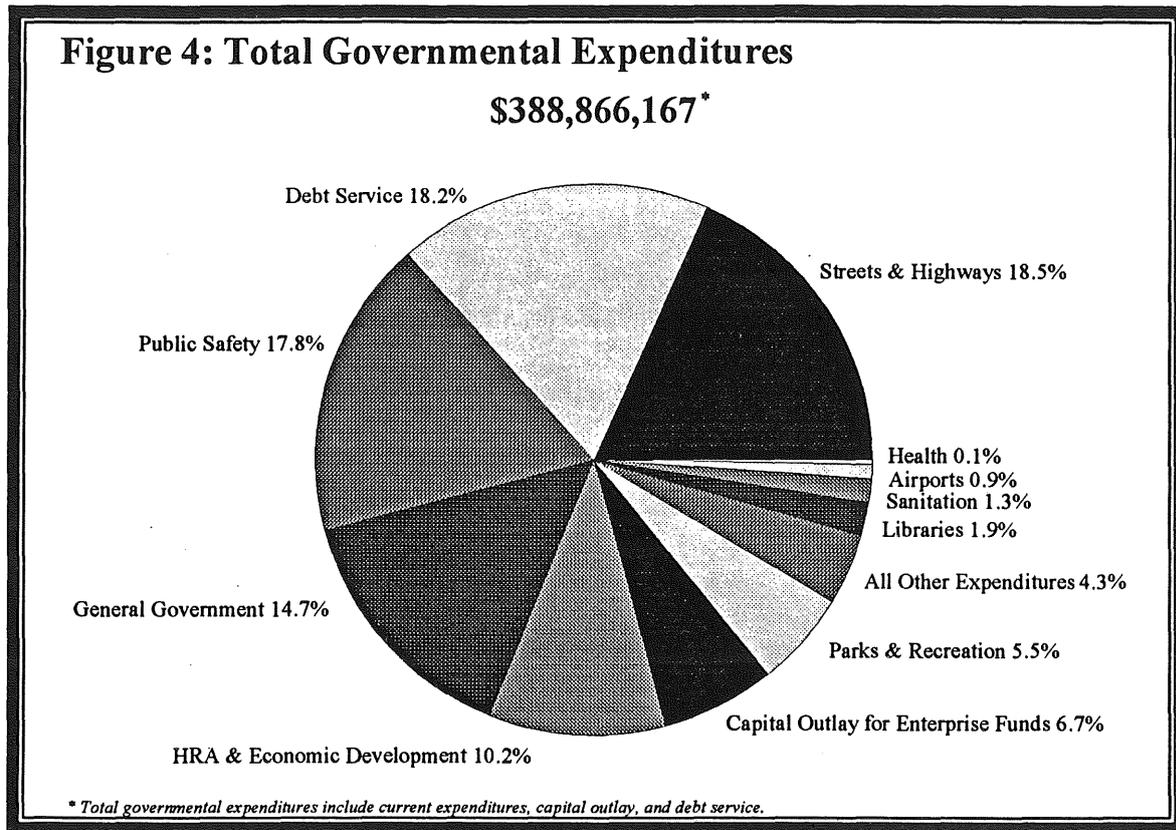
² Current expenditures exclude capital outlay, debt service, and other financing uses.

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

Capital Outlay and Debt Service

In addition to current expenditures of \$191.3 million, cities had capital outlays of \$126.9 million and debt service payments of \$70.7 million.⁴ Capital outlays decreased \$6.7 million or 5 percent between 1996 and 1997. Street construction and the purchase of road and highway equipment represented the largest category of capital expenditures in 1997. Debt service expenditures decreased 8.9 percent between 1996 and 1997.

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



Public Service Enterprises

Cities establish public service enterprises (also called 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 \$13.7 million in 1997 on

⁴

Total governmental expenditures exclude enterprise fund operations.

operating revenues of \$200.8 million and operating expenses of \$187.1 million.⁵ Municipal enterprises generated a net income of \$19.5 million in 1997. This represents an increase of 34.0 percent over the net income generated in 1996. Cities transferred a net of \$3.4 million from enterprise funds to other governmental funds in 1997.

Total sales for municipal liquor stores increased \$1.5 million, cost of sales increased \$1.2 million, and gross profits were up \$329,082. Operating expenses increased \$239,395, operating income increased \$89,687, and net income increased \$174,644.⁶ Cities under 2,500 in population transferred profits of \$3.3 million from the liquor store operations to other funds in 1997.

Indebtedness

During 1997, bonds totaling \$97.8 million were issued and \$59.9 million were retired, leaving \$573.9 million in outstanding bonded indebtedness at the end of the year. In addition, cities held \$90.3 million in other long-term debt. On a per capita basis, there was a wide variance among cities in the amount of outstanding long-term (bonded and other) debt. The average per capita long-term debt for cities was \$1,523. Per capita long-term debt ranges from a high of \$21,636 in the City of Becker to no debt in 199 cities. No information is available for the four cities that failed to report.

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

<u>Type of Issue</u>	<u>1997</u>	<u>1996</u>
General Obligation	94,688,168	94,999,639
G.O. Tax Increment	93,152,431	86,627,980
Revenue Tax Increment	0	543,500 ⁷
G.O. Special Assessment	136,333,480	136,753,623
G.O. Revenue	202,380,756	178,435,914
Revenue	42,551,295	39,447,917
All Other	4,745,000	1,150,000
Total Bonded Indebtedness	<u>\$573,851,130</u>	<u>\$537,958,573</u>

⁵ This comparison of municipal service enterprises excludes municipal liquor operations because of accounting differences.

⁶ A separate analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota Municipal Liquor Operations in 1997 (May 1999)*.

⁷ The Revenue Tax Increment amount shown in 1996 has been classified as other long-term debt in 1997 per city financial statement.

DATA TABLES

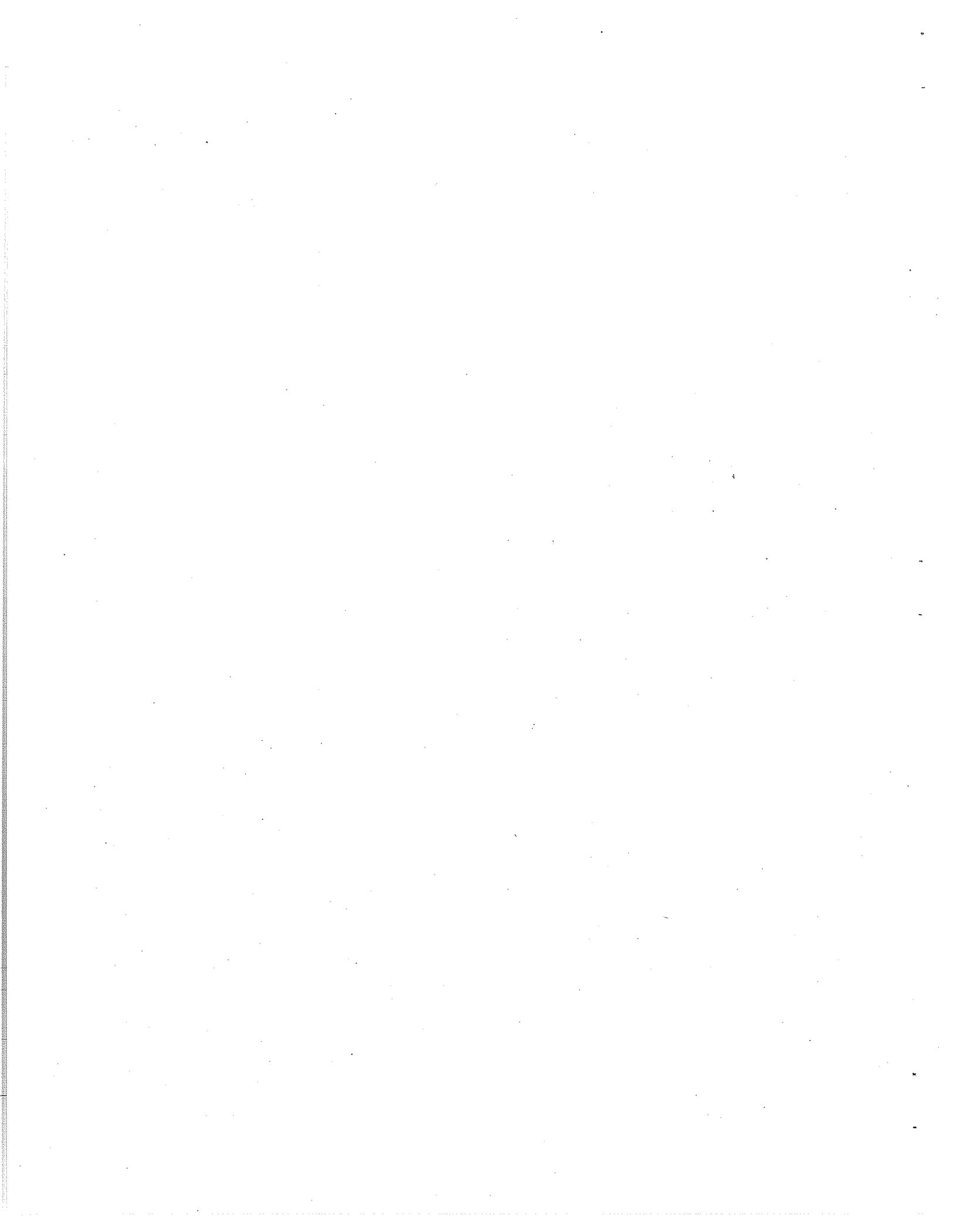


Table 1
Governmental Funds Revenues and Expenditures
Five Year Change
For the Years Ended December 31, 1993 Through 1997

GOVERNMENTAL FUNDS	1993		1994		1995		1996		1997		5-Year Change
	Amount	%									
REVENUES											
Taxes	63,339,245	25.3%	69,245,811	26.6%	75,579,136	26.0%	80,228,387	26.3%	86,025,517	27.2%	35.8%
Special Assessments	14,637,654	5.9%	14,688,455	5.6%	14,882,777	5.1%	17,345,206	5.7%	16,437,611	5.2%	12.3%
Licenses and Permits	3,569,426	1.4%	4,046,749	1.6%	4,312,420	1.5%	5,028,152	1.7%	5,487,277	1.7%	53.7%
Intergovernmental Revenues											
Federal Grants	14,330,480	5.7%	12,486,345	4.8%	18,884,055	6.5%	20,427,073	6.7%	20,832,726	6.6%	45.4%
State Grants	91,320,844	36.5%	93,193,191	35.8%	98,619,810	34.0%	98,181,857	32.2%	101,337,880	32.1%	11.0%
County Grants	3,321,532	1.3%	3,887,097	1.5%	2,761,443	1.0%	2,396,133	0.8%	2,820,265	0.9%	-15.1%
Local Units Grants	4,196,055	1.7%	3,318,924	1.3%	2,705,767	0.9%	3,963,921	1.3%	3,147,940	1.0%	-25.0%
Total Intergovernmental Revenues	113,168,911	45.3%	112,885,557	43.4%	122,971,075	42.4%	124,968,984	41.0%	128,138,811	40.6%	13.2%
Charges for Services	20,445,153	8.2%	21,884,950	8.4%	23,009,156	7.9%	25,012,382	8.2%	26,258,464	8.3%	28.4%
Fines and Forfeits	1,458,122	0.6%	1,474,834	0.6%	1,581,946	0.5%	1,687,823	0.6%	1,836,537	0.6%	26.0%
Interest Earnings	9,794,882	3.9%	10,163,535	3.9%	14,460,549	5.0%	14,597,697	4.8%	15,450,757	4.9%	57.7%
All Other Revenues	23,512,301	9.4%	25,588,909	9.8%	33,400,117	11.5%	35,711,730	11.7%	36,315,195	11.5%	54.5%
Total Revenues	249,925,694	100.0%	259,978,800	100.0%	290,197,176	100.0%	304,580,361	100.0%	315,950,169	100.0%	26.4%
OTHER FINANCING SOURCES:											
Borrowing	99,022,587		115,455,546		74,038,605		96,438,546		75,994,973		
Transfers from Enterprise Funds	11,899,501		13,174,470		12,950,151		14,398,926		14,888,985		
Total Revenues and Other Sources	360,847,782		388,608,816		377,185,932		415,417,833		406,834,127		
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	45,590,942	15.1%	47,317,051	12.9%	49,777,644	14.0%	54,214,684	13.9%	56,982,700	14.7%	25.0%
Public Safety	53,455,453	17.7%	56,671,072	15.5%	59,898,516	16.8%	67,316,344	17.2%	69,239,226	17.8%	29.5%
Streets and Highways	60,894,743	20.1%	77,227,586	21.1%	67,008,075	18.8%	78,859,211	20.2%	71,900,888	18.5%	18.1%
Sanitation	4,803,991	1.6%	4,975,666	1.4%	4,637,162	1.3%	4,689,058	1.2%	4,876,740	1.3%	1.5%
Health	365,415	0.1%	704,236	0.2%	580,312	0.2%	223,637	0.1%	230,298	0.1%	-37.0%
Libraries	3,648,752	1.2%	4,105,168	1.1%	5,150,479	1.4%	5,454,547	1.4%	7,494,785	1.9%	105.4%
Parks and Recreation	20,762,451	6.9%	18,786,620	5.1%	19,879,376	5.6%	21,626,507	5.5%	21,391,357	5.5%	3.0%
HRA and Economic Development	18,674,426	6.2%	48,836,077	13.3%	29,868,080	8.4%	32,389,372	8.3%	39,761,081	10.2%	112.9%
Airports	5,738,281	1.9%	3,105,498	0.8%	1,964,611	0.6%	2,411,504	0.6%	3,653,498	0.9%	-36.3%
All Other Expenditures	11,663,428	3.9%	12,051,664	3.3%	12,563,709	3.5%	13,430,873	3.4%	16,690,106	4.3%	43.1%
Capital Outlay for Enterprise Funds	22,333,430	7.4%	28,142,123	7.7%	43,684,075	12.2%	32,616,779	8.3%	25,920,063	6.7%	16.1%
Debt Service	54,410,125	18.0%	64,036,756	17.5%	61,754,598	17.3%	77,600,228	19.9%	70,725,425	18.2%	30.0%
Total Expenditures	302,341,437	100.0%	365,959,517	100.0%	356,766,637	100.0%	390,832,744	100.0%	388,866,167	100.0%	28.6%
OTHER FINANCING USES:											
Transfers to Enterprise Funds	5,537,323		6,120,708		5,570,491		3,750,460		5,096,848		
Total Expenditures and Other Uses	307,878,760		372,080,225		362,337,128		394,583,204		393,963,015		

Table 2
Summary of Governmental Funds Revenues by Population Type
For the Year Ended December 31, 1997

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities		Percent Increase (Decrease)		
	Type 1		Type 2		Type 3		Type 4		Type 5		1997			1996	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		Amount	%
Population - 1997 Estimate	114,361		65,962		66,359		107,031		82,312		436,025		433,872	0.5%	
Taxable Tax Capacity	93,215,187		27,714,171		31,728,326		43,883,965		30,379,494		226,921,143		214,723,748	5.7%	
1996 Net Tax Levy (Collect. 1997)	24,473,378		10,357,995		11,155,940		15,774,778		10,151,073		71,913,164		67,731,356	6.2%	
Special Assessment Levy (Collect. 1997)	3,953,030		2,333,187		1,486,910		2,368,464		2,043,682		12,185,273		10,956,784	11.2%	
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	25,661,690	28.5%	10,856,683	20.2%	11,121,266	23.5%	16,115,691	21.5%	9,811,810	19.6%	73,567,140	23.3%	69,202,274	22.7%	6.3%
Tax Increment Taxes	4,947,110	5.5%	3,279,169	6.0%	1,739,845	3.7%	1,155,696	1.5%	489,095	1.0%	11,550,915	3.7%	10,269,248	3.4%	12.5%
Franchise Taxes	214,290	0.2%	249,977	0.5%	88,658	0.2%	97,753	0.1%	18,018	0.0%	668,696	0.2%	546,345	0.2%	22.4%
Local Sales & Hotel/Motel Taxes	16,434	0.0%	3,166	0.0%	120,754	0.3%	39,954	0.1%	3,946	0.0%	184,254	0.1%	165,162	0.1%	11.6%
Gravel & Gambling Taxes	18,469	0.0%	9,168	0.0%	488	0.0%	8,153	0.0%	18,234	0.0%	54,512	0.0%	45,358	0.0%	20.2%
Special Assessments	6,379,730	7.1%	3,865,380	7.2%	1,881,416	4.0%	2,915,492	3.9%	1,395,593	2.8%	16,437,611	5.2%	17,345,206	5.7%	-5.2%
Licenses and Permits	2,066,805	2.3%	1,131,060	2.1%	519,540	1.1%	966,552	1.3%	803,320	1.6%	5,487,277	1.7%	5,028,152	1.7%	9.1%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	1,865,345	2.1%	1,342,280	2.5%	1,218,124	2.6%	2,732,789	3.6%	2,485,586	5.0%	9,644,124	3.1%	8,470,668	2.8%	13.9%
- Other	1,183,290	1.3%	3,279,963	6.1%	1,786,934	3.8%	1,864,548	2.5%	3,073,867	6.2%	11,188,602	3.5%	11,956,405	3.9%	-6.4%
State - Local Government Aid	13,243,378	14.7%	9,337,456	17.4%	9,772,017	20.7%	16,156,303	21.5%	9,872,434	19.8%	58,381,588	18.5%	56,047,693	18.4%	4.2%
- HACA	6,574,809	7.3%	3,817,304	7.1%	4,026,517	8.5%	6,582,360	8.8%	3,766,386	7.5%	24,767,376	7.8%	24,218,476	8.0%	2.3%
- Taconite Aids	1,160,809	1.3%	838,049	1.6%	421,625	0.9%	580,213	0.8%	211,850	0.4%	3,212,546	1.0%	3,026,024	1.0%	6.2%
- Highways	378,263	0.4%	229,350	0.4%	479,182	1.0%	24,249	0.0%	104,429	0.2%	1,215,473	0.4%	2,997,084	1.0%	-59.4%
- Other	2,323,341	2.6%	1,752,732	3.3%	2,475,946	5.2%	4,756,844	6.3%	2,452,034	4.9%	13,760,897	4.4%	11,892,580	3.9%	15.7%
County - Highways	82,781	0.1%	275,942	0.5%	30,628	0.1%	757,233	1.0%	96,120	0.2%	1,242,704	0.4%	971,005	0.3%	28.0%
- Other	537,481	0.6%	181,807	0.3%	152,024	0.3%	455,110	0.6%	251,139	0.5%	1,577,561	0.5%	1,425,128	0.5%	10.7%
Local - IRRRB	432,525	0.5%	681,807	1.3%	326,329	0.7%	277,604	0.4%	591,200	1.2%	2,309,465	0.7%	3,112,765	1.0%	-25.8%
- Other	230,364	0.3%	38,800	0.1%	48,602	0.1%	264,498	0.4%	256,211	0.5%	838,475	0.3%	851,156	0.3%	-1.5%
Total Intergovernmental Revenues	28,012,386	31.1%	21,775,490	40.5%	20,737,928	43.9%	34,451,751	45.9%	23,161,256	46.4%	128,138,811	40.6%	124,968,984	41.0%	2.5%
Charges for Services															
General Government	704,243	0.8%	212,709	0.4%	222,345	0.5%	352,015	0.5%	74,293	0.1%	1,565,605	0.5%	1,705,965	0.6%	-8.2%
Public Safety	2,578,376	2.9%	1,840,083	3.4%	1,692,144	3.6%	3,320,877	4.4%	2,710,117	5.4%	12,141,597	3.8%	11,915,269	3.9%	1.9%
Streets and Highways	104,866	0.1%	100,393	0.2%	68,144	0.1%	139,030	0.2%	108,039	0.2%	520,472	0.2%	416,700	0.1%	24.9%
Sanitation	516,746	0.6%	805,138	1.5%	579,446	1.2%	887,193	1.2%	851,348	1.7%	3,639,871	1.2%	3,510,499	1.2%	3.7%
Libraries	59,602	0.1%	13,827	0.0%	34,075	0.1%	42,615	0.1%	14,487	0.0%	164,606	0.1%	103,852	0.0%	58.5%
Parks and Recreation	1,523,078	1.7%	686,950	1.3%	546,558	1.2%	779,302	1.0%	699,474	1.4%	4,235,362	1.3%	3,798,670	1.2%	11.5%
Airports	90,007	0.1%	171,032	0.3%	12,141	0.0%	27,218	0.0%	23,785	0.0%	324,183	0.1%	253,151	0.1%	28.1%
Transit	11,485	0.0%	22,678	0.0%	---	---	---	---	100	0.0%	34,263	0.0%	25,202	0.0%	36.0%
Cemetery	85,525	0.1%	34,937	0.1%	29,172	0.1%	73,662	0.1%	40,212	0.1%	263,508	0.1%	297,144	0.1%	-11.3%
All Other	1,549,339	1.7%	545,580	1.0%	182,664	0.4%	743,381	1.0%	348,033	0.7%	3,368,997	1.1%	2,985,930	1.0%	12.8%
Total Charges for Services	7,223,267	8.0%	4,433,327	8.2%	3,366,689	7.1%	6,365,293	8.5%	4,869,888	9.8%	26,258,464	8.3%	25,012,382	8.2%	5.0%
Fines and Forfeits	607,289	0.7%	381,332	0.7%	246,755	0.5%	457,407	0.6%	143,754	0.3%	1,836,537	0.6%	1,687,823	0.6%	8.8%
Interest Earnings	5,204,872	5.8%	2,911,325	5.4%	2,215,684	4.7%	3,091,099	4.1%	2,027,777	4.1%	15,450,757	4.9%	14,597,697	4.8%	5.8%
All Other Revenues	9,600,411	10.7%	4,937,624	9.2%	5,253,310	11.1%	9,328,277	12.4%	7,195,573	14.4%	36,315,195	11.5%	35,711,730	11.7%	1.7%
Total Revenues	89,952,753	100.0%	53,773,701	100.0%	47,292,333	100.0%	74,993,118	100.0%	49,938,264	100.0%	315,950,169	100.0%	304,580,361	100.0%	3.7%
Other Financing Sources															
Borrowing - Bonds Issued	9,642,206		22,722,314		11,799,567		15,826,487		5,032,544		65,023,118		84,215,832		
- Other Long-term Debt Issued	2,895,138		2,816,967		828,236		1,919,404		1,734,078		10,193,823		10,879,512		
- Short-term Debt Issued	---		137,734		60,000		172,600		407,698		778,032		1,343,202		
Other Financing Sources	268,951		498,052		88,816		393,532		27,016		1,276,367		1,164,651		
Transfers From - Enterprise Funds	5,581,376		2,214,065		2,183,652		2,729,360		2,180,532		14,888,985		14,398,926		
- Governmental Funds	14,771,836		6,592,335		6,180,756		4,886,507		2,727,613		35,159,047		29,318,189		
Total Revenues and Other Financing Sources	123,112,260		88,755,168		68,433,360		100,921,008		62,047,745		443,269,541		445,900,673		

Table 3
Summary of Governmental Funds Expenditures by Population Type
For the Year Ended December 31, 1997

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		1997		1996		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government - Current Expenditures	11,479,846	9.9%	6,995,379	9.1%	6,953,718	12.9%	12,466,063	14.1%	9,790,726	18.1%	47,685,732	12.3%	44,812,328	11.5%	6.4%
- Capital Outlay	3,541,960	3.1%	735,493	1.0%	896,005	1.7%	2,963,067	3.3%	1,160,443	2.1%	9,296,968	2.4%	9,402,356	2.4%	-1.1%
Public Safety															
Police - Current Expenditures	9,552,866	8.3%	6,142,059	8.0%	5,461,968	10.1%	7,405,558	8.4%	2,143,683	4.0%	30,706,134	7.9%	28,804,071	7.4%	6.6%
- Capital Outlay	408,985	0.4%	320,110	0.4%	150,465	0.3%	872,575	1.0%	125,486	0.2%	1,877,621	0.5%	1,659,602	0.4%	13.1%
Ambulance - Current Expenditures	863,299	0.7%	413,932	0.5%	598,960	1.1%	992,237	1.1%	407,123	0.8%	3,275,551	0.8%	3,122,676	0.8%	4.9%
- Capital Outlay	133,123	0.1%	100,636	0.1%	353,017	0.7%	135,318	0.2%	168,932	0.3%	891,026	0.2%	1,366,775	0.3%	-34.8%
Fire - Current Expenditures	3,407,841	2.9%	2,542,124	3.3%	2,087,032	3.9%	4,523,197	5.1%	4,241,746	7.9%	16,801,940	4.3%	16,548,608	4.2%	1.5%
- Capital Outlay	2,779,495	2.4%	1,625,871	2.1%	901,752	1.7%	2,655,148	3.0%	3,059,118	5.7%	11,021,384	2.8%	12,479,427	3.2%	-11.7%
Other Protection - Current Expenditures	1,091,102	0.9%	981,546	1.3%	249,714	0.5%	781,848	0.9%	643,853	1.2%	3,748,063	1.0%	2,454,613	0.6%	52.7%
- Capital Outlay	395,136	0.3%	342,732	0.4%	345	0.0%	67,918	0.1%	111,376	0.2%	917,507	0.2%	880,572	0.2%	4.2%
Streets and Highways - Maintenance	8,235,837	7.1%	5,393,277	7.0%	5,510,541	10.2%	9,677,343	10.9%	5,996,092	11.1%	34,813,090	9.0%	33,180,857	8.5%	4.9%
- Street Lighting	1,106,101	1.0%	552,199	0.7%	664,169	1.2%	1,354,841	1.5%	1,344,011	2.5%	5,021,321	1.3%	4,886,592	1.3%	2.8%
- Construction	7,109,275	6.1%	5,834,253	7.6%	2,035,700	3.8%	8,310,203	9.4%	1,957,634	3.6%	25,247,065	6.5%	35,586,909	9.1%	-29.1%
- Other Capital Outlay	2,079,386	1.8%	1,190,830	1.6%	909,076	1.7%	1,738,262	2.0%	901,858	1.7%	6,819,412	1.8%	5,204,853	1.3%	31.0%
Sanitation - Current Expenditures	733,093	0.6%	856,506	1.1%	773,356	1.4%	1,011,998	1.1%	1,164,606	2.2%	4,539,559	1.2%	4,568,752	1.2%	-0.6%
- Capital Outlay	17,402	0.0%	149,152	0.2%	112,601	0.2%	1,598	0.0%	56,428	0.1%	337,181	0.1%	120,306	0.0%	180.3%
Health - Current Expenditures	12,302	0.0%	52,418	0.1%	31,841	0.1%	80,742	0.1%	18,472	0.0%	195,775	0.1%	179,463	0.0%	9.1%
- Capital Outlay	---	---	---	---	8,584	0.0%	25,939	0.0%	---	---	34,523	0.0%	44,174	0.0%	-21.8%
Culture and Recreation															
Libraries - Current Expenditures	1,537,178	1.3%	925,509	1.2%	657,410	1.2%	701,724	0.8%	136,086	0.3%	3,957,907	1.0%	3,682,438	0.9%	7.5%
- Capital Outlay	1,882,246	1.6%	1,044,617	1.4%	57,050	0.1%	521,927	0.6%	31,038	0.1%	3,536,878	0.9%	1,772,109	0.5%	99.6%
Parks and Recreation - Current Expenditures	4,805,760	4.2%	3,055,221	4.0%	2,018,362	3.7%	3,079,997	3.5%	1,994,172	3.7%	14,953,512	3.8%	13,860,726	3.5%	7.9%
- Capital Outlay	1,711,593	1.5%	920,224	1.2%	1,018,060	1.9%	1,923,450	2.2%	864,518	1.6%	6,437,845	1.7%	7,765,781	2.0%	-17.1%
Housing and Redevelop. - Current Expenditures	286,133	0.2%	131,127	0.2%	340,766	0.6%	1,051,186	1.2%	503,925	0.9%	2,313,137	0.6%	1,665,389	0.4%	38.9%
- Capital Outlay	190,086	0.2%	1,386,935	1.8%	1,181,991	2.2%	967,795	1.1%	803,403	1.5%	4,530,210	1.2%	3,964,474	1.0%	14.3%
Economic Develop. - Current Expenditures	2,627,351	2.3%	3,152,651	4.1%	1,891,562	3.5%	2,632,219	3.0%	811,807	1.5%	11,115,590	2.9%	11,030,648	2.8%	0.8%
- Capital Outlay	13,728,352	11.9%	3,144,101	4.1%	1,525,039	2.8%	2,859,423	3.2%	545,229	1.0%	21,802,144	5.6%	15,728,861	4.0%	38.6%
Airport - Current Expenditures	309,945	0.3%	214,436	0.3%	61,558	0.1%	83,052	0.1%	105,887	0.2%	774,878	0.2%	948,886	0.2%	-18.3%
- Capital Outlay	182,095	0.2%	1,757,345	2.3%	51,641	0.1%	348,981	0.4%	538,558	1.0%	2,878,620	0.7%	1,462,618	0.4%	96.8%
Unallocated Pension Costs	25,298	0.0%	85,066	0.1%	114,148	0.2%	274,638	0.3%	112,195	0.2%	611,345	0.2%	676,225	0.2%	-9.6%
Unallocated Insurance Costs	349,922	0.3%	296,794	0.4%	465,627	0.9%	952,532	1.1%	689,966	1.3%	2,754,841	0.7%	3,172,982	0.8%	-13.2%
All Other - Current Expenditures	2,506,962	2.2%	1,615,366	2.1%	669,113	1.2%	1,783,078	2.0%	1,444,228	2.7%	8,018,747	2.1%	6,056,256	1.5%	32.4%
- Capital Outlay	932,195	0.8%	1,699,481	2.2%	1,594,596	3.0%	427,918	0.5%	650,983	1.2%	5,305,173	1.4%	3,525,410	0.9%	50.5%
Capital Outlay for Enterprise Funds	3,500,747	3.0%	10,882,794	14.2%	1,856,071	3.4%	4,675,635	5.3%	5,004,816	9.3%	25,920,063	6.7%	32,616,779	8.3%	-20.5%
Debt Service - Principal Payment on Bonds	15,860,564	13.7%	6,340,776	8.3%	8,539,082	15.9%	6,329,126	7.1%	3,825,295	7.1%	40,894,843	10.5%	51,425,215	13.2%	-20.5%
- Other Long-term & Short-term	2,187,113	1.9%	1,154,238	1.5%	670,987	1.2%	1,092,965	1.2%	1,009,775	1.9%	6,115,078	1.6%	4,390,932	1.1%	39.3%
- Interest and Fiscal Charges	10,112,766	8.7%	4,787,480	6.2%	3,445,844	6.4%	3,754,763	4.2%	1,614,651	3.0%	23,715,504	6.1%	21,784,081	5.6%	8.9%
Total Current Expenditures	48,930,836	42.3%	33,405,610	43.5%	28,549,845	53.0%	48,852,253	55.2%	31,548,578	58.4%	191,287,122	49.2%	179,651,510	46.0%	6.5%
Total Capital Outlay	38,592,076	33.4%	31,134,574	40.5%	12,651,993	23.5%	28,495,157	32.2%	15,979,820	29.6%	126,853,620	32.6%	133,581,006	34.2%	-5.0%
Total Debt Service	28,160,443	24.3%	12,282,494	16.0%	12,655,913	23.5%	11,176,854	12.6%	6,449,721	11.9%	70,725,425	18.2%	77,600,228	19.9%	-8.9%
Total Expenditures	115,683,355	100.0%	76,822,678	100.0%	53,857,751	100.0%	88,524,264	100.0%	53,978,119	100.0%	388,866,167	100.0%	390,832,744	100.0%	-0.5%
Other Financing Uses															
Debt Redemption - Refunded Bonds	645,000		194,892		---		780,000		562		1,620,454		3,555,409		
Other Financing Uses	231,720		370,133		3,327		205,011		27,511		837,702		983,269		
Transfers to - Enterprise Funds	852,145		646,573		942,419		1,463,831		1,191,880		5,096,848		3,750,460		
- Governmental Funds	14,771,836		6,592,335		6,180,756		4,886,507		2,727,613		35,159,047		29,318,148		
Total Expenditures and Other Uses	132,184,056		84,626,611		60,984,253		95,859,613		57,925,685		431,580,218		428,440,030		

Table 4
Public Service Enterprises of the Cities
Summary of Operations by Population Type
For the Year Ended December 31, 1997

Type of Enterprise Fund	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water Utilities												
Operating Revenues	9,198,166	100.0%	5,354,923	100.0%	5,359,400	100.0%	8,342,204	100.0%	5,200,227	100.0%	33,454,920	100.0%
Operating Expenses	7,964,464	86.6%	4,728,592	88.3%	4,918,111	91.8%	7,663,967	91.9%	5,779,755	111.1%	31,054,889	92.8%
Operating Income (Loss)	1,233,702	13.4%	626,331	11.7%	441,289	8.2%	678,237	8.1%	(579,528)	-11.1%	2,400,031	7.2%
Sewer Utilities												
Operating Revenues	11,184,577	100.0%	5,832,869	100.0%	4,636,981	100.0%	6,291,974	100.0%	3,536,088	100.0%	31,482,489	100.0%
Operating Expenses	10,374,676	92.8%	5,238,073	89.8%	4,561,491	98.4%	6,500,201	103.3%	3,992,533	112.9%	30,666,974	97.4%
Operating Income (Loss)	809,901	7.2%	594,796	10.2%	75,490	1.6%	(208,227)	-3.3%	(456,445)	-12.9%	815,515	2.6%
Refuse Disposal												
Operating Revenues	984,651	100.0%	1,189,259	100.0%	1,073,731	100.0%	1,306,690	100.0%	777,049	100.0%	5,331,380	100.0%
Operating Expenses	960,711	97.6%	1,071,700	90.1%	1,049,547	97.7%	1,217,200	93.2%	756,751	97.4%	5,055,909	94.8%
Operating Income (Loss)	23,940	2.4%	117,559	9.9%	24,184	2.3%	89,490	6.8%	20,298	2.6%	275,471	5.2%
Electric Utilities												
Operating Revenues	13,991,624	100.0%	16,728,190	100.0%	10,663,990	100.0%	5,727,000	100.0%	2,248,222	100.0%	49,359,026	100.0%
Operating Expenses	12,517,474	89.5%	14,630,604	87.5%	8,972,665	84.1%	5,114,918	89.3%	1,814,283	80.7%	43,049,944	87.2%
Operating Income (Loss)	1,474,150	10.5%	2,097,586	12.5%	1,691,325	15.9%	612,082	10.7%	433,939	19.3%	6,309,082	12.8%
Nursing Homes												
Operating Revenues	3,810,118	100.0%	1,561,241	100.0%	16,106,727	100.0%	21,074,485	100.0%	---	---	42,552,571	100.0%
Operating Expenses	3,529,900	92.6%	1,560,076	99.9%	15,110,302	93.8%	20,454,203	97.1%	---	---	40,654,481	95.5%
Operating Income (Loss)	280,218	7.4%	1,165	0.1%	996,425	6.2%	620,282	2.9%	---	---	1,898,090	4.5%
Hospitals												
Operating Revenues	3,058,082	100.0%	8,812,758	100.0%	2,030,842	100.0%	155,683	100.0%	---	---	14,057,365	100.0%
Operating Expenses	2,440,285	79.8%	9,297,817	105.5%	2,118,110	104.3%	237,592	152.6%	---	---	14,093,804	100.3%
Operating Income (Loss)	617,797	20.2%	(485,059)	-5.5%	(87,268)	-4.3%	(81,909)	-52.6%	---	---	(36,439)	-0.3%
Gas Utilities												
Operating Revenues	3,423,925	100.0%	965,520	100.0%	890,069	100.0%	1,152,007	100.0%	204,385	100.0%	6,635,906	100.0%
Operating Expenses	3,058,880	89.3%	772,798	80.0%	802,667	90.2%	1,082,051	93.9%	166,711	81.6%	5,883,107	88.7%
Operating Income (Loss)	365,045	10.7%	192,722	20.0%	87,402	9.8%	69,956	6.1%	37,674	18.4%	752,799	11.3%
Ambulance												
Operating Revenues	383,754	100.0%	89,913	100.0%	57,985	100.0%	224,221	100.0%	73,233	100.0%	829,106	100.0%
Operating Expenses	381,202	99.3%	114,119	126.9%	85,231	147.0%	217,348	96.9%	90,214	123.2%	888,114	107.1%
Operating Income (Loss)	2,552	0.7%	(24,206)	-26.9%	(27,246)	-47.0%	6,873	3.1%	(16,981)	-23.2%	(59,008)	-7.1%
Culture And Recreation												
Operating Revenues	3,065,126	100.0%	234,108	100.0%	1,770,859	100.0%	271,046	100.0%	149,277	100.0%	5,490,416	100.0%
Operating Expenses	3,127,995	102.1%	196,334	83.9%	1,715,231	96.9%	288,353	106.4%	203,819	136.5%	5,531,732	100.8%
Operating Income (Loss)	(62,869)	-2.1%	37,774	16.1%	55,628	3.1%	(17,307)	-6.4%	(54,542)	-36.5%	(41,316)	-0.8%
Other City Enterprises												
Operating Revenues	7,488,349	100.0%	848,328	100.0%	2,251,551	100.0%	444,502	100.0%	599,697	100.0%	11,632,427	100.0%
Operating Expenses	6,766,471	90.4%	701,979	82.7%	1,624,467	72.1%	505,666	113.8%	649,345	108.3%	10,247,928	88.1%
Operating Income (Loss)	721,878	9.6%	146,349	17.3%	627,084	27.9%	(61,164)	-13.8%	(49,648)	-8.3%	1,384,499	11.9%
Liquor Stores												
Sales	10,120,845	100.0%	9,614,727	100.0%	10,571,170	100.0%	14,824,521	100.0%	18,620,321	100.0%	63,751,584	100.0%
Cost Of Sales	7,333,565	72.5%	6,440,594	67.0%	6,887,461	65.2%	9,057,895	61.1%	10,833,799	58.2%	40,553,314	63.6%
Gross Profit (Loss)	2,787,280	27.5%	3,174,133	33.0%	3,683,709	34.8%	5,766,626	38.9%	7,786,522	41.8%	23,198,270	36.4%
Operating Expenses	2,087,226	20.6%	2,466,259	25.7%	3,095,284	29.3%	5,182,714	35.0%	7,069,898	38.0%	19,901,381	31.2%
Operating Income (Loss)	700,054	6.9%	707,874	7.4%	588,425	5.6%	583,912	3.9%	716,624	3.8%	3,296,889	5.2%

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources		
	Total Taxable Tax Capacity	Tax Levy Collect. 1997	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
ADA	455,558	254,493	249,394	1,986	28,990	1,916,235	645,702	---	2,561,937	162,893	2,303	47,798	197,231	3,252,532	1,931,277	12,907	56,960	70,000	5,323,676
ADAMS	198,483	79,086	79,449	15,230	512	---	175,501	---	175,501	54,142	1,153	57,104	297,434	680,525	---	---	---	39,024	719,549
ADRIAN	299,606	167,555	186,508	32,268	7,651	131,123	313,561	17,744	462,428	45,867	1,516	67,050	8,982	812,270	200,982	---	126,432	210,888	1,350,572
AITKIN	741,140	137,918	193,962	34,299	11,169	1,000	469,112	417,278	887,390	85,756	5,882	92,706	46,948	1,358,112	612,734	91,894	110,000	53,834	2,226,574
AKELEY	124,184	37,252	38,671	---	251	---	73,688	2,300	75,988	20,908	---	2,588	36,344	174,750	---	---	24,758	---	199,508
ALBANY	682,616	254,227	379,333	109,555	15,498	4,354	324,088	3,674	352,116	85,596	8,187	99,180	158,490	1,187,955	546,620	2,312	978	24,899	1,762,764
ALBERTA	53,936	19,640	19,832	6,365	1,622	2,339	18,649	---	20,988	7,875	---	2,359	3,126	62,167	---	---	---	10,371	72,538
ALBERTVILLE	1,353,269	495,052	633,381	245,797	150,231	---	240,855	---	240,855	596,906	227	153,691	33,295	2,054,383	---	---	---	312,723	2,367,106
ALDEN	171,891	86,500	86,500	---	955	---	173,008	15,933	188,941	19,515	9,245	17,173	46,962	369,291	---	---	---	8,000	377,291
ALDRICH	21,940	2,508	5,182	---	3,534	---	1,673	---	1,673	125	---	758	7,491	18,763	---	---	---	---	18,763
ALPHA	24,056	10,414	10,987	---	---	---	45,907	---	45,907	20,779	---	1,580	21,895	101,148	---	---	---	26,338	127,486
ALTURA	199,456	19,999	20,084	1,504	3,890	---	58,956	---	58,956	---	---	39,190	80,429	204,053	---	---	---	19,300	223,353
ALVARADO	86,556	18,540	72,820	---	1,044	45,852	28,517	---	74,369	13,545	---	14,474	62,076	238,328	---	---	70,000	---	308,328
AMBOY	137,631	84,837	75,668	---	2,347	3,212	142,037	600	145,849	3,615	1,685	11,597	18,291	259,052	---	---	---	25,147	284,199
ANNANDALE	892,455	245,023	605,436	326,090	46,595	34,534	433,562	---	468,096	159,339	11,559	179,495	497,674	2,294,284	167,080	---	---	226,743	2,688,107
APPLETON	394,436	288,991	323,525	31,369	53,908	115,954	641,321	---	757,275	129,976	13,605	13,631	173,282	1,496,571	---	1,440	---	28,900	1,526,911
ARCO	15,814	9,000	9,048	---	2,225	---	25,494	---	27,140	1,000	---	2,680	8,782	50,875	---	---	---	---	50,875
ARGYLE	184,529	43,961	43,241	48,988	5,698	171,796	201,102	2,454	375,352	22,004	112	11,439	63,047	569,881	248,059	---	44,500	483,216	1,345,656
ARLINGTON	484,550	335,602	391,684	200,122	4,591	---	504,444	---	504,444	90,649	3,850	306,600	58,294	1,560,234	470,592	---	---	176,052	2,474,280
ASHBY	116,110	55,326	55,283	4,220	483	4,950	48,212	---	53,162	1,014	909	3,752	18,118	136,941	---	---	58,788	15,022	210,751
ASKOV	103,722	31,155	32,958	---	1,816	---	49,215	---	49,215	---	---	5,546	15,627	120,064	---	---	---	---	120,064
ATWATER	358,340	230,595	228,702	19,363	14,557	27,949	280,606	---	308,555	65,543	8,290	78,169	29,980	753,159	3,065,000	---	---	---	3,818,159
AUDUBON	190,295	84,048	83,629	---	729	---	70,214	28,386	98,600	66,982	1,580	3,242	43,066	297,828	---	---	3,000	500	301,328
AURORA	414,225	353,002	364,385	82,653	10,917	129,395	915,336	325,715	1,370,446	43,030	8,975	55,102	165,368	2,100,876	---	---	70,017	168,900	2,339,793
AVOCA	29,118	11,367	11,325	1,399	21	7,909	26,351	---	34,260	1,579	---	1,143	9,911	59,638	---	---	---	22,050	81,688
AVON	556,790	214,999	376,454	105,907	15,602	---	168,656	5,860	174,516	52,574	5,346	303,751	276,484	1,310,634	378,391	76,311	86,402	70,131	1,921,869
BABBITT	457,800	153,436	323,594	---	5,819	---	472,195	---	472,195	98,889	6,850	122,585	114,630	1,144,562	---	---	25,000	319,586	1,489,148
BACKUS	88,635	38,986	38,956	10,316	1,611	---	52,856	12,780	65,636	47,559	815	12,496	7,060	184,449	---	---	---	3,567	188,016
BADGER	98,220	36,059	34,258	---	3,035	39,700	74,645	---	114,345	24,690	---	14,249	23,143	213,720	145,000	---	---	---	358,720
BAGLEY	358,490	166,967	198,654	---	4,339	242,154	358,939	7,895	608,988	55,881	13,851	46,346	43,201	971,260	---	---	80,258	12,359	1,063,877
BALATON	141,099	185,201	177,814	16,084	1,600	211,610	194,014	1,703	407,327	70,151	3,973	27,503	39,803	742,815	51,000	---	1	109,860	903,676
BARNESVILLE	457,562	148,497	78,788	23,273	10,490	---	356,551	9,923	420,032	71,330	4,231	42,530	76,605	727,499	---	27,547	364,534	---	1,119,580
BARNUM	108,474	77,365	95,325	13,659	1,645	290,000	105,339	12,500	407,839	7,470	---	18,169	18,220	562,327	---	---	10,400	2,500	575,227
BARRETT	101,685	85,800	88,278	13,973	1,562	464,987	110,253	---	575,240	43,920	---	8,767	29,129	760,869	840,000	---	---	10,419	1,611,288
BARRY	18,405	6,333	6,347	---	---	---	1,668	3,185	---	4,853	---	---	1,994	526	13,720	---	---	---	13,720
BATTLE LAKE	382,270	119,998	118,454	10,371	8,082	7,161	162,287	560	170,008	15,195	9,292	38,694	97,620	467,716	---	---	10,000	42,000	519,716
BAUDETTE	510,818	70,437	85,347	---	3,529	---	296,079	---	296,079	11,700	6,047	18,260	65,461	486,423	---	---	105,479	338,662	930,564
BEARDSLEY	48,978	34,500	34,251	32,762	1,357	1,012,091	90,782	---	1,102,873	17,871	---	1,131	17,525	1,207,770	---	---	6,043	30,557	1,244,370
BEAVER BAY	72,751	48,009	41,712	16,114	2,825	---	54,038	---	54,038	---	---	8,304	---	122,993	---	---	20,000	---	142,993
BEAVER CREEK	52,747	33,541	32,996	---	96	3,220	61,252	8,156	72,628	6,628	---	2,660	14,131	129,139	---	---	7,500	---	136,639
BECKER	30,162,898	4,502,717	5,479,126	613,766	66,433	2,537	344,992	---	347,529	490,804	9,658	670,482	1,734,947	9,412,745	---	110,000	442,696	9,965,441	
BEOU	13,699	1,952	2,245	---	1,550	---	19,110	---	19,110	---	---	4,410	1,292	28,607	---	---	---	---	28,607
BELGRADE	184,190	137,688	113,426	40,338	4,550	---	173,131	---	173,131	104,438	1,480	22,631	62,992	522,986	---	1,840	22,661	547,487	
BELLECHESTER	45,999	8,028	8,072	---	2,112	---	17,989	---	17,989	11,881	235	1,344	1,804	43,437	---	---	---	---	43,437
BELLINGHAM	50,105	13,000	14,629	15,101	1,405	6,514	75,670	1,277	83,461	21,364	---	593	69,885	206,438	---	---	---	---	206,438
BELTRAMI	44,327	13,921	16,398	---	80	---	27,807	---	27,807	4,246	---	2,965	3,908	55,404	---	---	---	14,500	69,904
BELVIEW	64,634	44,776	79,436	1,206	375	---	140,195	---	140,195	33,581	---	20,554	21,926	297,273	144,694	---	33,000	---	474,967
BENA	16,230	4,115	4,034	---	96	---	19,188	---	19,188	6,080	---	1,040	2,937	33,375	---	---	---	---	33,375
BERTHA	103,388	19,001	20,425	4,862	102	---	162,276	---	162,276	10,359	676	31,330	27,327	257,357	---	---	---	---	257,357
BETHEL	273,252	99,903	146,458	23,091	20,338	---	24,822	---	24,822	5,195	3,515	4,494	27,623	255,536	---	---	---	---	255,536
BIG FALLS	54,495	42,389	51,696	---	293	5,000	101,595	11,032	117,627	36,771	---	5,615	52,689	264,691	---	---	8,500	59,101	332,292
BIGELOW	58,577	15,664	7,153	2,370	1,042	---	25,046	---	25,046	20,404	---	1,677	7,734	65,426	---	---	---	40,000	105,426
BIGFORK	136,432	44,965	39,640	---	138	---	134,336	77,500	211,836	51,034	1,862	9,266	14,592	328,368	147,360	---	20,259	114,653	610,640
BINGHAM LAKE	54,146	27,641	27,605	---	1,616	3,564	28,566	---	32,130	---	---	6,632	2,962	70,945	---	---	9,183	---	80,128
BIRCHWOOD	1,029,213	154,068	167,650	28,924	11,566	---	58,329	33,707	92,036	94,975	1,029	18,261	39,121	453,562	---	---	---	182,337	635,899
BIRD ISLAND	335,432	135,960	178,075	7,982	7,600	16,500	352,592	---	369,092	19,163	2,520	68,328	67,382	720,142	230,889	---	---	15,480	966,511
BISCAJ	21,373	7,225	7,487	---	47	---	8,056	---	8,056	---	---	8,570	2,813	26,973	---	---	45,569	---	72,542
BIWABIK	225,725	255,613	311,521	---	9,512	---	588,484	74,896	663,380	75,776	8,682	77,413	215,879	1,362,163	420,000	---	126,043	1,908,206	
BLACKDUCK	242,862	79,773	110,553	10,571	680	77,311	158,106	11,167	246,584	39,362	1,865	30,341	189,122	629,078	90,000	---	96,025	52,108	867,211
BLOMKEST	52,821	19,938	20,614	2,036	137	4,490	32,672	---	37,162	31,305	---	1,065	10,065	102,384	5,000	---	---	45,675	153,059
BLOOMING PRAIRIE	630,818	317,201	332,187	17,080	8,166	7,523	488,555	16,196	512,274	25,698	9,764	10,445	172,999	1,088,213	---	---</			

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Total Taxable Tax Capacity	Tax Levy Collected, 1997	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
BREEZY POINT	1,750,712	514,219	521,389	323	34,660	---	77,444	---	77,444	36,387	4,726	15,936	37,030	727,895	80,000	---	---	---	807,895
BREWSTER	149,239	73,536	74,028	10,706	2,156	---	64,764	---	64,764	50,522	296	9,714	6,173	218,359	---	---	---	218,359	
BRICELYN	102,373	50,925	74,546	---	651	---	129,875	1,992	131,867	93,941	652	2,195	8,600	312,452	---	---	---	340,949	
BROOK PARK	27,261	5,880	5,556	8,580	4,294	116,545	35,843	3,064	155,452	5,100	696	5,061	14,004	198,743	---	---	2,217	200,960	
BROOKS	36,812	15,758	14,091	---	3,246	120,949	12,990	---	133,939	8,205	---	9,124	8,260	176,865	---	---	---	176,865	
BROOKSTON	23,023	5,901	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
BROOTEN	157,937	101,429	136,737	---	6,894	130,370	161,825	---	292,195	20,829	889	17,918	40,560	516,022	---	---	---	535,691	
BROWERVILLE	186,815	117,051	118,610	3,265	199	446,276	112,916	---	559,192	72,033	6,742	9,374	38,977	808,392	---	---	79,714	894,700	
BROWNS VALLEY	103,758	175,000	209,856	6,840	2,537	228,236	424,788	3,028	656,052	22,891	6,562	12,752	166,040	1,083,530	---	---	68,291	1,628,155	
BROWNSDALE	166,968	34,566	34,670	665	2,787	---	113,059	---	113,059	28,800	1,471	33,022	4,379	190,333	---	---	---	190,333	
BROWNSVILLE	111,506	53,250	32,551	61,517	2,413	---	59,541	4,000	63,541	16,909	253	5,715	13,390	196,289	---	---	---	196,289	
BROWNTON	161,553	136,171	96,539	25,547	4,683	4,801	221,183	---	225,984	61,664	2,003	47,893	73,578	537,891	900	4,000	---	542,791	
BRUNO	23,363	1,606	1,846	9,977	1,201	---	24,172	---	24,172	653	---	2,120	8,982	48,951	---	---	92	49,043	
BUCKMAN	64,009	14,157	13,827	4,411	3,141	---	21,922	2,202	24,124	7,563	---	1,305	17,383	71,754	---	562	---	72,316	
BUFFALO LAKE	249,712	230,099	326,574	76,597	120	---	202,052	---	202,052	27,574	1,918	26,968	33,556	695,359	---	89,248	---	784,607	
BUHL	142,122	107,819	101,650	4,371	1,210	29,565	773,279	146,726	949,570	12,220	5,367	19,786	117,605	1,211,779	240,891	---	---	1,452,670	
BURTRUM	18,695	5,404	5,960	---	2,163	---	18,101	---	18,101	341	---	347	643	27,555	---	---	---	27,555	
BUTTERFIELD	124,772	25,616	9,382	170	1,337	---	144,772	2,400	147,172	33,847	---	28,766	19,092	239,766	---	---	---	239,766	
BYRON	1,159,282	481,253	614,967	70,061	12,119	---	353,962	---	353,962	83,663	2,343	68,622	308,885	1,514,622	---	---	---	1,514,622	
CALLAWAY	52,933	15,840	15,303	---	48	---	48,012	4,759	52,771	18,159	1,397	115	8,115	95,908	---	15,462	---	111,370	
CALUMET	54,365	51,834	39,836	---	675	---	239,051	69,829	308,880	---	128	1,137	18,612	369,268	---	---	---	369,268	
CAMPBELL	53,638	18,001	18,632	---	585	1,061	52,418	212	53,691	9,275	---	7,814	2,617	92,614	6,000	---	---	98,614	
CANBY	434,830	229,090	237,052	14,341	3,046	---	632,597	---	632,597	43,800	6,087	64,810	197,477	1,199,210	216,499	---	5,557	1,421,266	
CANTON	80,105	25,914	26,326	---	890	---	90,901	---	90,901	2,035	---	6,801	7,538	135,199	---	---	---	135,199	
CARLOS	82,412	20,520	20,285	---	3,511	1,731	51,326	3,626	56,883	---	6,070	13,863	31,116	131,528	---	---	---	131,528	
CARLTON	269,180	104,091	105,179	5,830	4,771	---	196,893	---	196,893	107,329	---	25,887	18,399	464,288	---	6,500	---	470,788	
CARVER	565,204	239,277	372,869	103,689	76,944	57,428	98,502	5,786	161,716	44,797	1,356	24,067	76,727	862,165	---	---	91,946	954,111	
CASS LAKE	158,748	92,526	89,292	35,690	10,204	124,857	463,455	18,962	607,274	55,885	1,424	28,196	380,765	1,208,730	---	48,687	120,686	1,378,103	
CEDAR MILLS	20,806	1,155	1,179	---	2,324	---	1,218	---	1,218	---	---	---	244	12,612	---	---	---	12,612	
CENTER CITY	321,728	43,700	50,438	11,581	16,958	---	69,848	---	69,848	21,932	165	20,230	148,923	340,075	160,000	---	3,221	11,633	514,929
CENTERVILLE	1,274,911	313,988	539,667	451,117	205,650	---	234,657	---	234,657	116,000	19,215	92,906	141,932	1,801,144	---	---	17,300	35,000	1,833,444
CEYLON	48,440	88,421	64,764	---	1,698	10,231	104,356	1,806	116,393	---	250	1,826	8,328	193,259	---	---	---	193,259	
CHANDLER	162,468	53,133	47,482	---	25	3,012	46,504	---	49,516	23,987	---	29,300	143,958	294,268	---	3,756	5,240	303,264	
CHATFIELD	929,904	429,104	475,243	42,934	20,114	115,000	503,126	39,428	657,554	80,924	6,400	93,214	85,008	1,461,391	280,000	---	42,335	628,842	2,412,568
CHICKAMAW BEACH	81,217	9,987	10,070	1,967	330	---	3,506	---	3,506	---	---	3,045	497	19,415	---	---	---	19,415	
CHISAGO CITY	1,287,506	423,293	488,293	127,001	87,508	28,188	400,963	8,000	437,151	147,463	28,715	40,083	78,360	1,434,574	700,000	---	97,844	173,337	2,405,755
CHOKIO	108,343	29,151	22,201	---	1,790	8,012	133,096	---	141,108	12,068	108	10,056	6,075	193,406	---	---	362	193,768	
CLARA CITY	424,884	262,285	187,017	6,064	6,040	112,361	330,283	---	442,644	49,234	1,926	33,278	160,219	886,422	---	---	18,000	904,422	
CLAREMONT	123,520	62,254	161,723	---	2,129	---	152,672	6,991	159,663	8,593	1,383	16,217	19,539	369,247	1,512,000	---	---	1,881,247	
CLARISSA	108,329	56,614	55,522	---	63	296,827	207,097	---	503,924	8,296	2,847	29,777	24,080	624,509	1,303,184	20,500	---	72,647	2,020,840
CLARKFIELD	214,631	182,717	110,998	---	395	---	367,896	---	367,896	30,043	6,355	26,971	25,987	568,645	---	74,287	---	60,653	703,585
CLARKS GROVE	169,738	37,084	36,614	4,234	326	---	101,224	---	101,224	23,027	---	---	11,666	177,091	---	3,562	---	180,653	
CLEAR LAKE	143,590	28,720	27,364	43,167	1,775	1,110	71,752	2,532	75,394	46,845	---	33,842	8,171	236,558	---	---	---	236,558	
CLEARBROOK	120,795	52,133	56,623	27,345	463	55,898	125,098	---	180,996	72,518	5,489	29,229	108,351	481,014	1,351,264	30,000	2,755	1,865,033	
CLEARWATER	542,493	187,725	186,752	47,277	21,441	---	65,210	---	65,210	63,991	---	19,992	55,329	459,992	---	---	39,000	498,992	
CLEMENTS	38,685	20,271	20,252	---	216	---	49,021	---	49,021	9,997	---	5,341	5,130	89,957	---	---	---	89,957	
CLEVELAND	169,011	44,805	22,272	---	2,625	---	121,635	2,309	123,944	15,342	2,661	3,542	113,725	284,111	---	1	---	284,112	
CLIMAX	57,965	41,867	43,155	---	344	30,435	99,811	4,871	135,117	2,531	1,049	11,097	25,771	219,064	---	---	---	219,064	
CLINTON	78,149	25,858	25,473	2,474	705	37,625	194,479	---	232,104	9,105	236	11,320	14,595	296,012	250,000	---	---	546,012	
CLITHERALL	14,897	1,351	2,290	---	4,499	608	25,318	---	25,926	95	---	5,942	---	38,752	---	---	---	38,752	
CLONTARF	37,336	283	---	3,925	---	3,842	10,385	290	14,517	---	---	17,184	3,601	39,227	---	4,000	---	43,227	
COATES	133,845	22,633	27,111	---	2,150	---	3,205	---	3,205	18,208	25	372	2,269	53,340	---	---	---	53,340	
COBDEN	28,316	1,207	---	---	2,338	---	2,469	---	4,534	164	---	6,288	14,531	---	---	---	---	14,531	
COHASSET	12,375,237	1,933,507	1,916,509	27,263	10,585	500,000	109,075	198,000	807,075	99,670	20	342,041	65,942	3,269,105	304,733	---	---	3,504,331	7,078,169
COKATO	1,039,203	268,187	468,044	8,480	12,988	794,975	476,220	---	1,271,195	188,943	1,722	71,888	5,139	2,028,399	---	25,363	245,646	2,299,408	
COLD SPRING	1,153,240	469,334	594,213	174,518	33,103	60,126	499,773	---	559,899	123,331	24,438	112,729	306,680	1,928,811	274,163	8,930	---	9,347	2,221,251
COLERAINE	318,931	278,870	253,971	1,442	4,482	---	748,888	56,967	805,855	17,034	18,447	12,707	73,838	1,187,776	646,466	---	56,727	445,926	2,336,895
COLOGNE	434,065	124,052	158,534	19,599	41,634	---	88,265	12,600	100,865	26,612	588	26,169	110,151	484,152	1,690,000	---	17,280	137,472	2,328,904
COMFREY	78,443	71,085	71,521	5,765	2,216	11,533	178,883	13,065	203,481	44,420	353	6,132	49,007	382,895	---	---	31,704	414,599	
COMSTOCK	39,304	4,050	2,685	---	49	---	7,125	1,361	8,486	64	---	---	668	11,943	---	1,000	---	12,943	
CONGER	49,423	10,144	10,517	---	20	---	36,065	---	36,065	21,424	---	1,717	3,422	73,174	---	---	---	73,174	
COOK	206,240	135,885	116,154	---	6,200	---	286,132	47,989	334,121	125,499	1,857	1,643	81,514	666,988	---	15,916	197,515	880,419	
CORRELL	11,030	4,299	4,366	---	974	---	7,249	---	7,249	160	---	829	1,008	14,586	---	---	---	14,586	
COSMOS	163,228	41,148	42,675	7,658	2,431	---	158,811	250	159,061	33,693	4,881	16,652</							

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collected, 1997	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Transfers	
																Enterprise Funds	Governmental Funds		
CUYUNA	83,231	26,001	23,045	--	3,372	--	38,191	34,500	72,691	2,490	--	459	22,409	124,466	--	--	--	--	124,466
CYRUS	65,504	26,647	27,504	--	1,974	7,342	29,114	--	36,456	6,962	137	8,064	54,644	135,741	--	--	30	135,771	
DAKOTA	87,194	30,269	30,474	--	607	--	32,435	--	32,435	11,194	--	382	1,848	76,940	--	--	--	76,940	
DALTON	60,140	16,708	11,223	--	162	--	39,322	6,011	45,333	3,500	--	1,580	10,811	72,609	--	--	1,183	73,792	
DANUBE	131,031	75,165	77,521	26,127	2,713	--	162,061	--	162,061	25,561	2,330	53,052	14,426	363,791	--	--	--	78,138	441,929
DANVERS	53,026	15,084	15,179	--	70	--	16,814	--	16,814	9,616	--	2,233	4,332	48,244	--	--	100	48,344	
DARFUR	34,576	16,687	16,463	--	776	--	30,805	--	30,805	5,140	--	8,417	16,682	78,283	--	--	2,000	80,283	
DARWIN	79,879	3,043	2,943	--	1,512	--	8,655	--	8,655	13,347	--	710	8,796	35,963	--	--	25,000	60,963	
DASSEL	497,084	250,635	269,430	91,214	4,578	19,370	316,795	9,636	345,801	47,960	5,235	61,021	38,579	863,818	--	--	--	538,604	1,402,422
DAWSON	603,271	331,310	354,599	6,461	1,418	301,704	677,043	--	978,747	55,197	5,284	67,365	114,393	1,583,464	555,000	56,990	4,000	181,875	2,381,329
DE GRAFF	65,923	30,699	3,692	--	185	--	5,786	3,213	8,999	3,200	--	800	--	16,876	--	--	9,000	--	25,876
DEER CREEK	222,944	213,471	38,341	--	1,980	--	56,320	--	56,320	26,105	--	6,864	9,501	139,111	--	--	--	--	139,111
DEER RIVER	369,117	173,404	166,988	75,172	9,770	10,000	466,816	644,484	1,121,300	109,498	12,254	21,352	124,981	1,641,315	921,803	--	--	--	2,563,118
DEERWOOD	33,420	12,568	214,727	17,124	10,336	--	117,317	--	117,317	49,286	4,647	43,622	49,279	506,338	--	--	--	47,080	553,418
DELAVAN	70,798	61,561	63,306	112	--	--	82,581	1,125	83,706	9,212	945	4,118	4,672	166,071	120,000	--	30,431	--	316,502
DELHI	27,228	9,000	85	--	1,784	--	13,757	--	13,757	560	128	360	1,787	18,461	--	--	--	--	18,461
DELLWOOD	2,287,785	287,412	291,346	--	41,817	--	50,607	--	50,607	--	6,244	6,777	43,838	440,629	--	--	--	--	440,629
DENHAM	26,168	4,545	3,954	--	1,012	--	991	--	991	--	130	46	173	6,306	--	--	--	--	6,306
DENNISON	69,930	10,414	15,263	--	5,301	--	24,449	--	24,449	21,366	308	2,747	4,135	73,569	98,040	--	--	5,140	176,749
DENT	46,197	7,500	10,273	--	4,925	--	29,646	269	29,915	17,055	--	1,222	77,681	141,071	--	--	--	--	141,071
DEXTER	64,847	26,695	34,942	--	3,153	--	90,562	--	90,562	129	--	2,936	29,176	160,898	12,000	--	--	--	172,898
DODGE CENTER	867,023	542,722	925,729	87,925	13,802	10,920	512,389	134,363	657,672	56,753	11,739	59,379	53,496	1,866,495	--	--	2,000	235,557	2,104,052
DONALDSON	44,720	6,979	7,286	--	1,040	--	3,662	--	3,662	16,468	--	--	684	29,140	--	--	--	--	29,140
DONNELLY	58,333	19,140	21,529	21,360	10	5,343	46,326	--	51,669	30,372	--	11,808	5,274	142,022	--	--	--	--	142,022
DORAN	8,979	6,157	5,882	--	406	--	11,053	--	11,053	2,187	160	2,643	976	23,307	--	--	--	--	23,307
DOVER	124,223	32,226	20,478	1,426	7,335	--	59,626	--	59,626	15,307	544	8,413	49,254	162,383	--	--	--	7,665	170,048
DOVRAY	37,524	4,726	4,716	--	1,217	3,404	10,378	--	13,782	1,160	150	1,184	11,310	33,519	--	--	--	514	34,033
DUMONT	33,359	24,441	24,447	--	1,079	3,835	24,158	--	27,993	5,763	--	5,351	8,648	73,281	--	--	--	--	73,281
DUNDAS	244,024	72,358	236,131	2,431	28,689	45,395	57,271	--	102,666	--	12,555	14,863	15,246	412,581	--	--	4,319	--	416,900
DUNDEE	10,682	8,993	8,883	--	385	--	10,846	2,233	13,079	18,026	--	--	6,151	46,524	--	--	10,000	--	56,524
DUNNELL	44,795	35,900	35,485	--	1,045	2,973	52,458	710	56,141	710	173	13,157	28,077	136,120	37,000	--	--	--	173,120
EAGLE BEND	117,135	50,725	49,325	19,596	586	--	189,361	--	189,361	21,051	7,681	39,022	36,872	363,494	1,048,679	--	--	34,158	1,446,331
EAGLE LAKE	494,730	124,691	137,534	49,685	14,344	24,698	233,542	1,456	239,696	69,901	13,453	50,839	60,039	655,491	--	--	--	19,615	675,106
EAST GULL LAKE	2,657,011	205,093	205,034	10,910	16,690	--	18,796	--	18,796	--	--	7,337	2,440	261,207	--	--	--	--	261,207
EASTON	84,843	46,601	48,947	--	1,430	--	70,253	1,075	71,328	21,520	2,472	7,337	9,015	156,449	--	--	--	34,684	191,133
ECHO	61,203	51,000	50,506	--	1,900	6,614	109,982	--	116,596	14,985	5,506	10,860	19,186	219,539	--	--	--	3,049	222,588
EDEN VALLEY	261,794	104,231	114,138	66,448	4,347	7,390	202,984	--	210,374	158,028	6,437	9,500	205,066	774,338	--	--	10,000	37,535	821,873
EDGERTON	384,912	143,326	145,056	400	1,633	--	283,211	3,923	287,134	75,877	718	19,217	4,679	534,714	--	8,500	--	16,000	559,214
EFFIE	21,138	--	--	--	1,412	--	981	43	1,024	11,595	--	1,960	2,421	18,412	--	--	--	--	18,412
EITZEN	86,769	28,180	28,998	14,234	2,107	--	48,747	--	48,747	5,542	58	2,530	44,476	146,692	--	--	--	--	146,692
ELBA	40,356	5,186	6,536	--	4,566	--	5,839	--	5,839	7,815	--	--	3,003	27,759	--	--	--	--	27,759
ELBOW LAKE	369,612	303,791	270,134	116,266	2,521	36,296	372,333	1,029	409,658	109,750	4,324	20,297	104,444	1,037,394	1,282,600	--	7,010	166,527	2,493,531
ELGIN	246,868	130,706	132,459	--	2,433	43,736	129,407	4,659	177,802	16,042	4,335	35,863	19,533	388,467	--	--	2,500	16,360	407,327
ELIZABETH	22,922	9,162	13,796	15,538	3,224	1,468	33,481	--	34,949	14,386	--	3,069	38,292	123,254	--	--	--	7,074	136,488
ELKO	168,941	59,250	69,739	--	10,527	--	25,870	--	25,870	33,872	1,402	2,702	19,075	163,187	--	--	15,810	--	178,997
ELKTON	40,715	9,100	10,365	9,801	926	--	22,169	--	22,169	25	--	5,634	1,921	50,841	--	--	--	--	50,841
ELLENDALE	196,745	38,763	40,346	--	544	--	119,627	17,464	137,091	20,640	--	6,365	28,677	233,663	--	--	39,000	5,000	277,663
ELLSWORTH	98,102	65,985	67,572	--	1,022	--	134,333	--	134,333	7,051	--	21,315	31,986	263,279	--	--	5,000	1,000	269,279
ELMDALE	33,113	7,599	7,128	--	1,462	--	8,076	3,638	11,714	4,842	--	1,015	1,085	27,246	--	--	--	--	27,246
ELMORE	117,934	88,807	77,698	17,493	3,079	--	240,618	5,087	245,705	19,133	1,592	15,226	41,005	420,931	115,625	--	--	--	536,556
ELROSA	81,341	26,488	11,200	--	3,308	--	28,320	4,209	32,529	2,939	12	756	11,166	61,910	--	--	--	--	61,910
ELYSIAN	183,490	128,045	133,780	39,855	12,438	4,705	239,599	12,543	256,847	46,490	416	11,650	265,306	766,782	318,000	--	--	10,000	1,094,782
EMILY	859,827	245,200	243,817	328	19,028	--	140,928	--	140,928	12,865	--	7,916	35,812	460,694	65,048	--	--	--	525,742
EMMONS	100,665	14,555	15,266	2,926	33	--	88,466	--	88,466	7,665	--	454	8,652	123,462	--	--	--	--	123,462
ERHARD	30,143	8,853	9,288	--	1,016	768	15,670	289	16,727	485	--	407	1,328	29,251	--	--	5,253	--	34,504
ERSKINE	110,002	112,280	111,873	--	2,816	--	89,721	--	89,721	20,414	634	7,668	28,874	262,000	--	--	1,879	--	263,879
EVAN	18,333	4,681	4,744	--	1,032	--	7,642	2,868	10,510	1,000	--	618	1,917	19,821	--	--	--	--	19,821
EVANSVILLE	139,502	45,639	58,179	112	3,661	11,904	110,168	--	122,072	12,658	667	20,241	9,432	227,022	--	--	--	1,000	228,022
EXCELSIOR	2,572,648	563,229	634,567	29,699	80,044	--	365,086	6,700	371,786	411,925	48,134	90,089	150,840	1,817,084	--	128,630	--	311,566	2,257,280
EYOTA	457,520	121,142	122,070	4,709	4,247	--	215,480	--	215,480	17,600	1,265	18,022	8,149	391,542	--	--	--	17,000	408,542
FAIRFAX	343,008	165,001	174,382	18,373	4,383	13,772	406,976	--	420,748	136,505	4,245	33,173	23,864	815,673	670,000	--	217,393	75,894	1,778,960
FARWELL	8,106	3,055	2,840	--	141	--	18,994	506	19,500	30	--	1,945	31,175	55,631	--	--	--	--	55,631
FEDERAL DAM	34,281	4,185	6,467	--	4,680	--	8,071	--	8,071	1,085	--	--	675	20,978	4,700	--	--	--	25,678
FELTON	52,774	10,493	10,493	1,887	1,651	--	27,118	4,748	31,866	1,800	--	226	760	48,683	--	--	9,180	8,454	66,317
FERTILE	183,902	118,083	127,500	21,825	4,278														

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collected, 1997	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
FLORENCE	6,900	3,584	3,400	---	665	---	12,290	---	12,290	2,632	---	2,405	---	21,392	---	---	---	---	21,392
FOLEY	662,593	294,284	382,483	109,472	30,618	---	396,780	12,099	408,879	90,971	7,441	40,354	190,933	1,261,151	1,130,000	35,899	309,255	892,071	3,628,376
FORADA	101,712	12,058	12,151	---	7,395	---	6,375	---	6,375	14,888	2	8,353	3,970	53,134	---	---	---	4,811	57,945
FORESTON	146,425	27,087	27,758	20,746	5,529	---	41,306	---	41,306	10,110	1,286	12,008	48,356	167,099	---	5,000	---	---	172,099
FORT RIPLEY	27,674	4,804	4,840	---	2,856	---	1,430	---	1,430	610	---	1,620	15,398	26,754	---	---	---	743	27,497
FOSSTON	326,629	112,289	326,056	17,752	3,050	6,672	458,580	---	465,252	215,674	3,449	65,567	130,544	1,227,344	1,544,745	---	111,882	5,524	2,889,495
FOUNTAIN	104,837	72,139	72,073	37,476	1,390	469,400	75,839	567	545,806	1,535	194	14,662	42,203	715,339	240,000	---	---	16,757	972,096
FOXHOME	19,207	8,836	9,743	---	679	---	23,108	---	23,108	1,058	---	788	4,841	40,217	---	---	---	---	40,217
FRANKLIN	79,884	108,260	111,253	9,901	3,726	220,701	171,483	28,208	420,392	24,811	1,486	7,215	29,288	608,072	---	---	---	5,000	613,072
FRAZEE	270,792	153,693	163,815	4,757	822	121,859	266,922	1,710	390,491	64,760	4,586	10,298	57,659	697,188	---	10,000	---	---	707,188
FREEBORN	68,975	33,398	31,990	12,015	844	---	52,556	8,500	61,056	13,743	---	15,136	30,275	165,059	4,000	---	---	171,404	340,463
FREEPORT	207,934	89,185	90,525	1,987	7,865	---	132,241	---	132,241	53,545	448	22,370	22,939	331,920	---	9,000	---	6,528	347,448
FROST	52,368	59,603	71,445	---	466	---	86,355	1,067	87,402	21,515	---	6,059	28,002	214,889	---	---	---	---	214,889
FULDA	277,671	170,002	176,437	---	1,451	21,316	399,428	---	420,744	55,221	10,110	14,772	57,556	736,291	---	180	15,890	752,361	
FUNKLEY	2,766	---	---	---	1,100	---	97	---	97	---	---	---	1,463	2,660	---	---	---	---	2,660
GARFIELD	85,138	26,830	28,177	---	4,502	---	22,010	---	22,010	23,306	233	7,034	30,995	116,257	---	---	---	---	116,257
GARRISON	258,616	32,001	75,798	---	10,342	---	59,818	1,750	61,568	69,614	124	10,991	61,667	290,104	---	---	---	3,000	293,104
GARVIN	20,390	15,719	5,040	---	1,840	5,748	59,778	---	65,526	1,699	2,528	3,998	22,931	103,272	---	20,000	422	123,694	
GARY	37,359	24,250	24,879	6,996	884	104,703	69,177	---	173,880	17,603	47	1,574	21,338	247,201	---	---	7,054	254,255	
GAYLORD	589,980	255,938	439,315	20,390	32,032	6,414	553,233	14,407	574,054	73,662	13,442	81,758	318,763	1,553,416	1,076,250	43,000	304,469	2,977,135	
GEM LAKE	617,437	85,410	96,636	1,941	8,995	---	9,354	---	9,354	---	1,779	3,652	1,595	123,952	---	---	715	---	124,667
GENEVA	117,974	36,318	38,446	---	3,825	---	80,653	---	80,653	10,210	---	25,153	32,028	190,315	---	---	18,500	208,815	
GENOLA	51,689	8,000	8,627	---	1,262	---	4,535	2,459	3,721	1,804	---	---	---	21,220	---	---	---	---	21,220
GEORGETOWN	33,147	10,323	14,883	9,380	925	---	47,126	1,727	48,853	270	---	2,333	1,130	77,774	---	---	---	---	77,774
GHENT	87,725	24,155	23,680	2,616	4,970	9,448	56,431	---	65,879	4,800	892	2,181	13,423	118,441	---	---	977	45,813	165,231
GIBBON	168,760	127,334	160,666	---	7,571	524	259,816	4,800	265,140	37,876	1,858	13,233	45,847	532,191	248,515	---	---	---	780,706
GILBERT	375,940	348,003	267,495	34,146	8,716	50,000	1,389,171	180,944	1,620,115	197,553	18,312	43,407	115,701	2,305,445	900	15,000	32,047	2,353,392	
GILMAN	59,391	4,600	4,475	264	465	---	7,173	---	7,173	29,217	---	11,566	1,798	54,958	---	---	8,000	---	62,958
GLENNVILLE	173,788	56,719	60,280	12,266	4,496	---	114,030	---	114,030	17,797	5,980	1,422	53,684	269,955	---	---	12,862	61,143	343,960
GLYNDON	225,284	138,367	129,926	19,439	11,994	38,660	153,333	---	191,993	93,256	28,057	17,513	54,806	546,984	515,000	---	---	67,000	1,159,984
GNOVICK	56,447	42,000	36,025	6,527	1,895	---	93,559	---	93,559	21,497	392	3,761	116,580	280,236	---	110,846	---	5,266	396,348
GOOD THUNDER	126,164	110,036	118,666	28,034	948	3,340	153,051	600	156,991	31,790	241	10,919	29,217	376,806	50,000	---	---	---	426,806
GOODHUE	284,931	159,815	165,764	---	11,620	25,000	155,082	---	180,082	36,260	1,160	11,110	205,695	611,691	---	---	7,757	40,825	660,273
GOODRIDGE	14,168	4,500	4,156	---	30	3,173	29,444	173	32,790	6,946	---	---	23,399	67,321	1,462	---	---	---	68,783
GRACEVILLE	113,363	78,398	76,890	---	1,560	12,920	273,359	6,000	292,279	27,678	20	28,043	115,592	542,062	310,964	---	---	36,500	889,526
GRANADA	43,857	23,452	18,015	3,284	615	4,775	66,347	---	71,122	3,766	---	11,822	15,500	124,124	---	---	---	15,000	139,124
GRAND MARAIS	883,831	416,231	488,826	49,923	16,884	---	396,395	119,475	515,870	60,819	4,114	44,911	81,418	1,262,765	---	43,595	71,448	1,377,808	
GRAND MEADOW	222,815	40,000	44,697	1,698	2,277	---	213,392	5,000	218,392	68,731	1,000	71,738	13,114	421,647	---	---	21,108	442,755	
GRASSTON	24,419	8,598	9,877	---	394	---	20,217	---	20,217	1,510	---	1,004	8,340	41,342	---	---	3,500	44,842	
GREEN ISLE	80,878	94,140	91,333	2,006	5,356	1,500	83,346	11,528	96,374	32,120	516	15,506	97,479	340,690	---	---	---	---	340,690
GREENBUSH	184,172	86,351	88,375	25,312	3,349	163,653	208,812	---	372,465	31,068	5,954	19,338	82,867	628,728	---	---	30,412	659,140	
GREENFIELD	1,454,806	310,380	347,900	37,024	71,190	---	92,748	17,203	109,951	37,642	23,489	47,358	19,089	693,643	---	---	---	---	693,643
GREENWALD	71,646	12,984	12,550	---	1,464	---	23,613	---	23,613	25,000	25	6,543	520	69,715	---	---	---	---	69,715
GREENWOOD	1,445,170	195,903	207,206	4,657	35,519	---	39,013	4,145	43,158	3,557	7,797	20,723	2,499	325,116	---	---	---	---	325,116
GREY EAGLE	83,416	45,415	47,414	26,492	2,330	---	83,060	---	83,060	53,524	---	5,788	19,701	238,309	898,352	---	5,013	797	1,142,471
GROVE CITY	117,955	48,001	49,283	555	6,955	---	203,491	---	203,491	2,086	8,817	---	34,174	305,361	---	129,534	---	---	434,895
GRYGLA	55,078	25,387	23,650	12,370	5,033	137,668	105,178	4,000	246,846	52,344	107	12,637	64,416	417,403	---	---	23,626	441,029	
GULLY	16,808	3,453	6,925	---	1,846	5,274	8,979	---	14,253	13,151	---	5,674	1,267	43,116	---	---	---	---	43,116
HACKENSACK	208,954	63,645	65,430	---	4,557	---	27,952	---	27,952	130	206	876	41,748	140,899	---	2,000	---	---	142,899
HADLEY	28,665	11,000	10,847	---	---	---	11,773	---	11,773	---	---	498	5,624	28,742	---	---	---	---	28,742
HALLOCK	371,454	103,747	137,055	19,997	4,909	---	485,664	---	485,664	13,296	1,172	89,374	165,021	916,488	---	30,000	9,636	956,124	
HALMA	9,001	3,680	3,775	---	345	328	11,387	---	11,715	150	---	---	795	16,780	---	---	---	---	16,780
HALSTAD	137,555	108,000	131,837	21,915	1,647	142,270	483,256	---	625,526	21,720	886	28,450	108,574	940,555	151,600	---	60,900	1,153,055	
HAMBURG	245,105	75,438	111,080	76,227	8,870	---	90,522	---	90,522	17,435	341	6,580	33,500	344,555	---	---	7,285	351,840	
HAMMOND	26,986	7,840	8,092	---	2,220	---	16,016	---	16,016	530	---	389	5,182	33,001	---	---	---	---	33,001
HAMPTON	233,296	24,351	44,653	---	5,951	---	19,410	---	19,410	---	---	7,629	29,782	107,425	---	15,000	---	---	122,425
HANCOCK	186,864	101,320	94,896	3,510	1,866	7,863	159,999	---	167,862	58,907	2,626	10,236	16,883	356,786	---	48,220	18,205	423,211	
HANLEY FALLS	44,580	57,981	57,721	16,633	111	2,721	74,452	---	77,173	6,335	---	4,695	42,867	205,535	---	1,155	---	3,180	209,870
HANOVER	879,467	150,041	174,516	32,439	20,530	11,635	93,087	1,357	106,079	74,886	1,238	14,097	32,370	456,155	---	3,327	---	85,603	545,085
HANSA	100,615	55,001	60,951	---	598	---	112,270	---	112,270	33,926	---	3,058	20,341	231,144	---	20,000	---	---	251,144
HARDING	28,282	3,988	2,869	---	2,831	---	2,382	---	2,382	5,212	---	168	8,040	21,502	---	---	---	---	21,502
HARDWICK	42,254	11,080	13,122	---	3,070	5,529	58,192	---	63,721	7,725	---	7,761	3,719	99,118	---	---	7,766	---	106,884
HARMONY	292,609	229,845	323,774	8,638	2,846	---	324,393	---	324,393	59,316	2,402	10,164	207,797	939,330	---	---	247,801	1,187,131	
HARRIS	425,016	109,675	105,178	---															

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues													Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1997	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
HECTOR	409,254	392,004	327,431	63,189	3,260	---	343,050	---	343,050	104,153	12,161	43,041	85,824	982,109	---	---	13,637	205,049	1,200,795
HEIDELBERG	23,523	1,963	1,892	---	1,782	---	2,639	---	2,639	2,550	---	197	381	9,441	---	---	---	---	9,441
HENDERSON	190,254	108,450	121,330	103,190	13,747	16,750	538,596	7,150	562,496	53,162	2,371	3,868	146,652	1,006,816	346,413	---	18,000	57,666	1,428,895
HENDRICKS	161,664	87,894	88,839	---	1,407	6,443	181,214	---	187,657	46,201	187	6,324	7,519	338,134	125,163	2,705	---	3,000	469,002
HENDRUM	57,377	53,500	57,206	6,788	626	114,116	59,705	5,432	179,253	4,611	5,972	125	22,427	277,008	136,225	---	7,324	23,157	443,714
HENNING	184,444	105,911	155,681	---	1,835	---	206,672	10,047	216,719	58,620	2,760	32,240	28,351	496,206	---	---	---	---	522,081
HENRIETTE	15,696	4,312	4,873	---	1,299	---	3,728	---	3,728	472	---	1,760	4,341	16,473	---	---	---	500	16,973
HERMAN	107,409	47,142	46,617	22,849	286	247,114	226,071	10,000	483,185	35,165	549	12,364	32,197	633,212	57,600	19,306	29,438	45,500	785,056
HERON LAKE	168,588	96,230	95,018	---	1,212	6,052	203,993	5,261	215,306	71,797	2,652	4,265	88,743	478,993	207,288	---	13,194	43,803	743,278
HEWITT	38,925	36,636	36,508	7,435	4,405	---	52,177	---	52,177	34,085	---	2,917	2,137	139,664	---	---	---	---	139,664
HILL CITY	156,670	139,417	157,185	16,136	12,945	32,792	422,523	1,557	456,872	25,347	803	17,251	43,322	729,861	21,000	---	94,591	30,499	875,951
HILLMAN	6,542	3,298	3,396	---	1,725	---	2,175	200	2,375	2	---	---	2,786	10,284	---	---	---	---	10,284
HILLS	165,414	47,557	52,979	1,575	618	7,526	124,933	11,651	144,110	14,761	37	20,641	14,600	249,321	---	---	---	5,482	254,803
HILLTOP	460,539	130,436	347,262	---	26,615	---	88,089	12,459	100,548	---	10,620	2,518	12,281	499,844	---	---	---	---	499,844
HINCKLEY	1,250,825	398,763	692,960	44,466	41,100	---	203,097	---	203,097	91,988	5,411	35,496	12,137	1,126,655	---	---	32,000	118,316	1,276,971
HITTERDAL	32,752	12,500	12,803	---	65,111	---	310	65,426	6,738	---	---	18,290	7,411	110,779	---	---	---	---	110,779
HOFFMAN	160,319	37,502	37,374	---	1,615	---	469,833	---	469,833	155,791	892	180	23,428	689,113	---	---	83,527	772,640	
HOKAH	163,126	102,885	102,954	5,452	3,227	---	207,638	6,815	214,453	20,293	664	23,339	28,974	399,356	---	---	---	---	399,356
HOLDINGFORD	168,339	177,798	174,756	263,752	1,793	---	241,498	---	241,498	52,659	819	82,550	24,750	842,577	1,175,039	---	61,578	---	2,079,194
HOLLAND	35,703	18,027	36,084	---	1,524	3,446	46,966	7,913	58,325	39,152	736	9,444	15,646	160,911	---	---	---	---	160,911
HOLLANDALE	87,890	28,586	30,322	13,852	1,372	---	28,223	---	28,223	14,764	---	16,898	524	105,955	---	---	---	---	105,955
HOLLOWAY	46,928	39,460	18,389	---	59	---	23,365	---	23,365	---	---	8,120	4,674	54,607	---	---	10,511	---	65,118
HOLT	13,400	2,924	2,998	---	9,519	---	---	---	9,519	315	---	38	50	12,920	---	---	---	---	12,920
HOUSTON	253,100	146,980	161,199	8,594	873	218,200	643,070	---	861,270	97,682	3,411	25,588	121,213	1,279,830	---	---	20,000	24,000	1,323,830
HOWARD LAKE	756,274	280,131	434,908	122,300	42,808	26,507	277,720	---	304,227	237,475	14,070	43,481	119,155	1,318,424	---	115,755	234,438	491,960	2,160,577
HOYT LAKES	1,559,054	630,107	807,505	---	19,469	---	1,215,384	60,631	1,276,015	454,802	3,730	54,599	279,929	2,896,409	290,205	---	---	465,282	3,651,896
HUMBOLDT	27,510	4,522	4,323	---	8,226	---	---	---	8,226	---	---	---	---	61,872	---	---	---	---	61,872
IHLEN	14,542	6,635	7,874	---	1,012	---	23,018	3,958	26,976	5,056	305	901	124	42,248	20,000	---	---	---	62,248
IONA	40,706	23,423	22,474	---	830	---	42,505	---	42,505	11,000	---	196	450	77,455	---	---	---	23,442	100,897
IRON JUNCTION	28,905	3,907	4,962	---	5,687	---	---	---	5,687	12	---	2,593	7	13,261	---	---	---	---	13,261
IRONTON	150,672	114,937	93,243	2,388	5,390	---	224,342	78,153	302,495	222	---	9,844	30,166	443,698	---	---	75,657	519,355	
ISANTI	801,939	297,359	304,675	---	46,179	---	341,209	---	341,209	69,875	20,560	23,372	21,181	827,051	---	10,000	---	837,051	
ISLE	384,634	242,296	252,706	66,512	609	---	113,237	---	113,237	59,949	6,046	35,084	56,523	590,666	---	---	29,160	14,667	634,493
IVANHOE	144,664	74,227	74,014	6,046	1,189	60,365	189,160	7,400	256,925	47,812	2,000	8,962	42,873	439,821	225,397	2,600	---	60,085	727,903
JANESVILLE	481,475	168,367	187,096	37,727	25,150	24,948	443,922	750	469,620	67,886	12,139	63,926	182,672	1,046,216	1,380,000	---	21,558	97,996	2,545,770
JASPER	164,109	47,839	50,378	---	1,251	24,139	338,817	1,847	364,803	323,839	1,260	8,214	108,444	858,189	---	6,260	1,500	24,171	890,120
JEFFERS	79,678	37,104	37,370	13,315	3,627	---	111,681	3,970	115,651	31,867	---	10,582	6,510	218,922	---	---	---	29,995	248,917
JENKINS	103,274	32,932	33,319	---	1,615	---	17,063	---	17,063	---	---	7,622	9,959	69,578	---	---	---	16,400	85,978
JOHNSON	9,616	2,703	2,314	---	80	2,364	4,123	3,222	9,709	572	---	1,382	---	14,057	---	---	---	3,000	17,057
KANDIYOHI	137,200	46,859	48,227	6,291	2,398	8,795	62,410	---	71,205	39,693	---	11,109	12,929	191,852	---	11,000	---	---	202,852
KARLSTAD	230,641	202,754	216,639	47,239	1,266	6,058	214,985	---	221,043	106,750	4,563	91,712	41,760	730,972	163,666	---	5,000	28,073	927,711
KASOTA	166,080	37,755	43,988	9	7,614	---	85,315	4,130	89,445	31,193	459	7,362	43,968	224,038	---	---	---	---	224,038
KEEWATIN	172,746	132,252	135,232	---	5,724	23,946	686,255	144,890	855,091	26,422	8,938	7,996	78,829	1,118,232	---	---	60,126	1,178,358	
KELLIHER	63,679	15,453	15,414	5,140	580	8,769	45,851	---	54,620	35,082	700	10,229	149,277	271,042	35,000	---	22,000	4,000	332,042
KELLOGG	106,168	37,750	39,229	62,917	3,391	16,137	82,461	---	98,598	32,613	800	16,066	38,860	292,474	50,000	---	2,970	---	345,444
KENNEDY	77,538	54,000	53,233	46,007	1,304	28,267	82,315	---	110,582	29,111	---	15,929	27,198	283,364	---	---	---	---	283,364
KENNETH	21,181	3,320	4,635	---	1,062	---	13,269	---	13,269	---	---	3,190	9,702	31,858	---	---	---	---	31,858
KENSINGTON	43,175	28,877	30,337	---	176	---	60,539	6,534	67,073	19,157	377	956	---	118,076	---	---	---	21,780	139,856
KENT	18,319	5,319	3,387	---	300	1,755	20,052	---	21,807	791	---	3,121	10,110	39,516	---	---	---	---	39,516
KENYON	617,422	407,282	534,736	99,511	13,283	---	407,747	10,066	417,813	239,317	7,836	79,265	50,990	1,442,751	---	105,004	139,058	1,686,813	
KERKHOVEN	194,824	63,046	62,404	---	1,133	3,809	160,714	3,505	168,028	26,781	648	20,079	95,467	374,540	---	57,360	---	431,900	17,885
KERRICK	22,763	7,359	6,367	---	1,310	---	6,006	---	6,006	---	---	329	3,873	17,885	---	---	---	---	17,885
KETTLE RIVER	52,053	33,322	34,061	---	3,336	---	42,652	---	42,652	30,677	---	3,944	8,944	123,614	---	---	11,305	134,919	
KIESTER	107,131	54,390	57,981	---	1,736	2,712	177,928	3,225	183,865	2,802	2,907	1,617	22,733	273,641	---	---	---	---	273,641
KILKENNY	21,432	7,910	9,238	1,380	---	---	40,543	---	40,543	14,791	---	18,990	3,569	88,511	---	---	---	---	88,511
KIMBALL	226,679	143,715	140,505	---	6,922	5,196	107,765	1,930	114,891	126,854	8,453	24,143	57,903	479,671	---	---	48,588	528,259	
KINBRAE	14,482	3,081	3,288	---	512	---	1,905	---	1,905	155	---	---	---	5,860	---	---	---	---	5,860
KINGSTON	24,184	6,330	6,122	---	650	---	4,990	225	5,215	---	---	129	1,034	13,150	---	---	2,000	15,150	
KINNEY	46,252	63,540	51,776	352	175	---	171,519	40,000	211,519	62,801	888	972	7,501	335,984	---	---	30,000	365,984	
LA PRAIRIE	258,123	130,871	217,774	59,160	8,808	---	60,225	5,333	65,558	3,458	711	34,348	19,330	409,147	---	4,494	8,593	422,234	
LA SALLE	40,553	9,986	9,986	2,860	750	---	10,625	156	10,781	---	---	---	13,443	37,820	---	---	---	12,131	49,951
LAFAYETTE	114,009	88,686	115,300	629	488	---	124,764	---	124,764	2,503	---	3,377	23,331	270,392	---	---	6,061	276,453	
LAKE BENTON	167,138	51,458	53,072	---	1,236	---	262,970	---	262,970	7,578	1,906	21,765	44,021	392,548	---	10,000	5,242	407,790	
LAKE BRONSON	44,592	16,467	25,762	---	663														

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1997	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers	Enterprise Funds		Governmental Funds
LAKE WILSON	67,835	22,001	23,529	2,070	59	19,801	90,389	--	110,190	29,898	--	11,734	31,935	209,415	--	--	10,000	--	--	219,415
LAKEFIELD	389,611	203,186	221,300	64,949	2,893	9,648	701,853	1,930	713,431	26,237	6,122	176,350	60,301	1,271,583	960,000	--	15,784	119,422	15,784	2,366,789
LAKELAND	1,575,615	212,755	237,961	254,356	4,005	--	53,000	9,555	62,555	8,431	3,781	53,671	14,073	638,833	--	--	--	--	--	638,833
LAKELAND SHORES	384,317	39,900	41,957	27,595	493	--	4,123	--	1,600	257	29,434	649	106,108	106,108	--	--	--	--	--	106,108
LAMBERTON	249,430	134,540	135,812	9,389	2,732	--	280,962	9,679	290,641	32,699	979	18,549	49,022	539,823	--	--	9,500	11,500	--	560,823
LANCASTER	59,820	30,243	17,240	31,303	408	--	78,817	--	78,817	5,628	--	3,274	13,162	149,832	--	--	10,000	--	--	159,832
LANDFALL	784,911	21,412	124,906	--	2,256	--	29,428	--	29,428	1,470	4,759	1,686	12,026	176,531	--	--	10,000	--	--	186,531
LANESBORO	292,214	161,960	188,620	9,050	17,342	15,673	263,636	18,382	297,691	93,311	6,572	5,116	124,917	742,619	--	--	12,000	--	--	754,619
LAPORTE	33,164	6,691	6,298	--	3,419	--	7,983	--	1,994	--	--	306	3,264	23,264	--	--	--	--	2,423	25,687
LASTRUP	82,391	6,389	6,411	--	1,723	--	7,156	--	7,156	6,599	--	434	2,765	25,088	--	--	--	--	--	25,088
LE CENTER	661,386	171,494	213,593	26,324	11,823	--	452,072	2,403	454,475	46,330	8,426	28,114	25,967	815,052	631,219	--	30,000	121,621	--	1,597,892
LENGBY	12,836	4,301	6,524	--	1,958	--	29,888	--	29,888	6,856	--	1,578	1,779	48,583	--	--	--	--	--	48,583
LEONARD	8,250	1,400	1,371	--	1,548	--	2,227	--	2,227	463	--	731	957	7,297	--	--	--	--	--	7,297
LEONIDAS	13,605	3,171	2,997	--	--	--	70,569	--	70,569	994	--	35,205	2,419	112,184	--	--	--	--	--	112,184
LEROY	254,787	105,681	104,462	6,730	2,572	--	180,962	1,973	182,935	5,615	549	15,200	37,837	355,900	--	--	--	6,795	362,695	362,695
LESTER PRAIRIE	424,596	213,151	230,638	10,100	16,405	7,536	285,565	4,293	297,394	87,938	3,922	38,718	86,122	771,237	--	--	--	82,739	--	853,976
LEWISTON	552,612	236,883	292,768	18,001	7,582	339,960	264,515	--	604,475	115,845	2,176	23,724	34,331	1,098,902	--	--	24,900	--	--	1,123,802
LEWISVILLE	55,990	38,500	38,347	8,727	416	--	57,345	--	57,345	326	--	13	6,590	111,764	--	--	--	--	47,000	158,764
LEXINGTON	1,294,885	329,838	497,236	131,456	27,190	--	263,240	19,951	283,191	60	20,071	20,537	99,693	1,079,434	--	--	49,035	158,376	--	1,286,845
LILYDALE	1,080,417	158,165	159,154	--	22,037	--	7,446	998	8,444	--	10,459	13,042	2,517	215,677	--	--	--	--	--	215,677
LINDSTROM	1,600,817	404,590	441,664	121,664	44,526	28,150	360,092	30,379	418,621	99,261	14,670	95,552	493,089	1,729,047	714,000	--	47,590	260,131	--	2,750,768
LISMORE	46,003	20,000	19,749	828	40	14,251	82,061	--	96,312	9,354	52	3,839	30,039	160,213	--	--	33,000	--	--	242,538
LITTLEFORK	145,072	81,186	126,824	34,693	2,997	--	141,941	28,311	169,802	34,806	250	34,676	56,190	460,238	20,000	454	--	19,931	--	500,623
LONG BEACH	158,851	1,123	8,163	--	10,510	4,744	1,303	--	6,047	6,973	--	2,307	852	34,852	--	--	--	--	--	34,852
LONG LAKE	1,927,749	460,409	826,662	66,825	82,035	3,080	258,813	6,082	267,975	259,713	27,894	67,170	111,099	1,709,373	300,000	--	--	--	--	2,009,373
LONGVILLE	250,047	54,540	52,461	--	3,775	--	141,906	20	141,926	83,971	316	2,238	79,299	363,986	--	--	15,160	--	--	379,146
LONSDALE	504,256	98,012	149,823	49,368	19,586	21,423	224,772	--	246,195	103,542	5,448	5,425	65,723	645,110	--	--	15,000	325,000	--	985,110
LORETO	437,763	79,177	90,516	--	9,605	--	47,667	--	47,667	6,485	2,400	13,360	54,841	224,874	--	--	--	23,306	--	248,180
LOUISBURG	21,162	7,636	8,073	--	12	--	5,162	--	5,162	50	--	264	--	13,561	--	--	--	--	--	13,561
LOWRY	64,761	32,159	31,952	--	2,837	4,646	64,666	--	69,312	16,294	611	1,811	14,485	137,302	45,457	--	--	--	--	182,759
LUCAN	40,739	27,500	27,500	16,590	1,191	--	72,060	--	72,060	11,030	--	2,926	9,241	140,538	--	--	--	--	--	140,538
LYLE	92,404	97,751	100,981	--	425	--	130,750	--	130,750	1,304	263	15,867	54,954	304,544	--	--	--	16,606	--	321,150
LYND	63,182	31,415	16,339	373	2,339	6,581	66,995	--	73,576	3,006	1,755	5,548	12,921	115,857	--	--	--	--	--	115,857
MABEL	208,399	93,171	103,474	14,158	1,673	136,052	280,622	--	416,674	65,842	1,151	47,180	84,009	734,161	40,025	--	60,923	28,047	--	863,156
MADELIA	628,254	324,952	387,493	34,403	7,123	48,130	491,798	5,667	545,595	201,864	12,563	47,664	178,271	1,414,976	--	--	106,517	--	--	1,521,493
MADISON	431,190	257,989	276,274	11,818	3,575	24,588	693,742	2,180	720,510	117,940	2,788	91,466	84,160	1,308,531	2,197,113	--	45,000	2,150,000	--	5,700,644
MADISON LAKE	225,467	83,283	96,720	40,204	9,425	5,278	140,081	600	145,959	80,046	9,706	39,169	201,037	622,266	--	--	22,025	5,100	649,391	649,391
MAGNOLIA	77,181	15,365	15,253	--	--	1,965	21,843	5,128	28,936	--	--	10,568	2,299	57,056	--	--	--	--	--	57,056
MAHNOMEN	750,620	216,149	271,294	85,188	2,431	93,510	369,108	--	462,618	32,169	--	84,692	54,686	993,078	--	--	9,830	140,993	--	1,143,901
MANCHESTER	23,240	2,138	2,151	--	1,831	--	6,722	--	6,722	--	--	315	8,394	19,413	--	--	--	--	--	19,413
MANHATTAN BEACH	128,762	7,148	17,801	--	1,372	--	353	335	688	--	--	13,850	33,711	33,711	--	--	--	--	--	33,711
MANTORVILLE	379,354	102,516	107,512	7,094	6,919	--	210,880	--	210,880	31,201	2,640	5,668	18,586	390,500	--	--	10,000	1,000	--	401,500
MAPLE LAKE	761,063	298,641	383,531	293,126	18,616	--	433,955	4,647	438,602	219,958	296	61,925	13,571	1,429,625	635,655	--	10,000	32,204	--	2,107,484
MAPLE PLAIN	1,584,385	438,867	1,093,417	--	27,744	--	262,998	3,343	266,341	124,359	24,078	48,898	62,698	1,647,535	--	--	--	998,076	--	2,645,611
MAPLETON	395,775	119,822	132,472	74,546	1,525	4,137	331,898	32,507	368,542	28,223	5,513	67,750	85,621	764,192	--	--	157,000	352,098	--	1,273,290
MAPLEVIEW	23,525	13,123	12,831	--	2,452	--	68,332	--	68,332	14,972	1,128	2,474	27,634	129,823	--	--	--	--	--	129,823
MARBLE	100,303	71,797	54,043	--	1,283	14,300	393,946	41,792	449,588	6,598	7,693	16,398	110,261	645,864	35,000	--	--	23,400	--	704,264
MARIETTA	24,889	8,500	8,666	15,846	1,072	9,776	80,546	5,026	95,348	15,042	48	21,369	3,181	160,572	--	--	--	--	--	160,572
MARINE ON ST. CROIX	872,638	249,129	266,257	--	1,228	--	71,999	3,377	75,376	96,453	4,071	16,320	54,746	514,451	--	--	--	147,681	--	662,132
MAYER	280,805	63,548	83,411	1,918	14,201	--	56,219	3,161	59,380	62,896	365	5,965	17,988	246,124	240,000	--	--	13,113	--	499,237
MAYNARD	64,888	40,188	66,197	--	521	--	128,888	--	128,888	16,178	--	20,706	63,587	296,077	--	--	--	1,200	--	297,277
MAZEPPA	188,181	30,694	34,538	10,066	5,779	--	144,021	3,510	147,531	23,125	5,260	22,285	132,343	380,927	--	--	--	--	--	380,927
MC GRATH	10,091	2,974	2,187	--	1,211	--	2,229	--	2,229	5,337	--	1,747	166,165	178,876	--	--	--	--	--	178,876
MC GREGOR	94,867	63,548	83,499	--	6,736	109,278	281,727	23,594	414,599	105,423	981	9,970	39,231	660,439	--	--	34,000	6,857	--	701,296
MC INTOSH	114,047	56,480	55,881	16,270	4,048	--	163,351	--	163,351	35,977	--	50,174	69,645	395,346	--	--	--	63,793	--	459,139
MC KINLEY	17,688	2,950	847	--	--	--	109,192	11,140	120,332	1,794	--	7,220	46,654	176,847	--	--	114,419	--	--	291,266
MEADOWLANDS	32,419	20,021	18,620	--	844	--	22,556	--	22,556	754	--	2,568	16,009	61,351	--	--	6,600	--	--	67,951
MEDFORD	576,299	175,345	175,668	174,653	4,638	--	165,291	8,410	173,701	22,108	175	68,264	62,512	681,519	452,865	--	--	35,807	--	1,170,191
MEDICINE LAKE	530,871	118,352	119,636	4,278	17,134	--	28,481	60,000	28,481	1,851	--	3,417	6,751	241,548	--	--	--	--	--	241,548
MEIRE GROVE	32,505	8,330	7,627	--	1,691	--	15,078	--	15,078	2,232	--	128	18,648	45,404	--	--	619	--	--	46,023
MENAHGA	335,000	209,																		

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources	
	Total Taxable Tax Capacity	Tax Levy Collect. 1997	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	Transfers Governmental Funds		
MILTONA	69,957	21,890	21,825	---	2,225	162,138	29,953	44	192,135	---	428	3,624	2,266	222,503	365,000	6,555	10,688	---	604,746	
MINNEISKA	44,686	8,017	7,785	---	2,244	---	10,974	---	10,974	40	207	2,264	14,000	37,514	---	---	---	---	37,514	
MINNEOTA	449,451	190,850	192,599	11,923	6,391	7,071	344,095	---	351,166	28,219	8,622	79,136	53,787	731,843	---	---	60,879	1,045,217	1,837,939	
MINNESOTA CITY	60,665	24,628	25,672	---	1,239	---	31,271	---	31,271	---	---	3,210	8,198	69,590	---	---	---	---	69,590	
MINNESOTA LAKE	170,131	69,648	70,096	---	2,521	4,521	241,605	---	246,126	14,787	4,264	17,412	66,772	421,978	---	---	---	7,613	429,591	
MINNETONKA BEACH	1,596,059	278,501	282,941	13,726	60,706	---	71,709	5,088	76,797	35,529	9,253	20,168	8,991	508,111	---	---	---	---	508,111	
MIZPAH	10,065	1,298	116	---	780	---	3,762	799	4,561	1,979	---	6,438	14,101	---	---	---	---	---	14,101	
MONTGOMERY	1,105,864	523,328	519,186	878,820	28,571	---	701,016	---	701,016	55,677	13,058	208,070	108,942	2,513,340	345,000	---	---	---	2,881,264	
MONTRORSE	292,013	108,661	127,742	29,745	15,720	258,533	158,242	573	417,348	40,302	---	40,479	28,180	699,516	---	---	23,550	127,958	851,024	
MOOSE LAKE	445,980	149,996	194,716	20,984	20,169	---	367,779	36,846	404,625	53,516	4,915	35,109	112,160	846,194	---	---	184,348	197,036	1,227,578	
MORGAN	232,910	152,048	159,445	---	1,013	8,801	378,950	8,577	396,328	102,475	---	5,353	33,028	69,445	1,308,549	---	---	55,524	34,993	2,166,153
MORRISTOWN	215,962	65,400	70,303	4,024	5,316	---	158,841	---	158,841	62,123	6,934	29,354	69,700	406,595	---	---	8,000	---	414,595	
MORTON	108,389	91,963	111,023	---	---	20,484	141,492	11,786	173,762	24,573	5,366	10,799	28,810	354,333	---	---	10,000	6,207	370,540	
MOTLEY	264,453	87,996	140,634	5,450	6,857	12,200	96,022	1,221	109,443	32,591	14,330	8,359	80,271	397,935	143,500	---	152,484	22,501	716,420	
MOUNTAIN LAKE	427,359	272,151	273,973	43,864	3,388	69,179	601,136	43,213	713,528	83,132	3,784	121,027	124,440	1,367,136	---	---	219,268	86,034	1,672,438	
MURDOCK	125,594	39,470	39,261	26,359	1,720	---	65,967	6,696	72,663	30,178	51	12,878	5,913	189,023	---	---	---	---	189,023	
MYRTLE	27,891	5,229	5,331	---	1,388	---	9,723	---	9,723	32	---	2,189	2,062	20,725	---	---	---	---	20,725	
NASHUA	35,738	4,006	3,986	---	---	---	2,493	---	2,493	---	---	112	1,448	8,039	---	---	---	---	8,039	
NASHWAUK	183,399	83,434	87,096	306	2,915	86,739	792,237	8,132	887,108	29,603	6,710	43,005	103,940	1,160,683	71,107	---	63,256	20,710	1,315,756	
NASSAU	27,607	8,530	8,722	---	851	400	18,951	---	18,951	6,322	---	503	845	36,594	---	---	---	---	36,594	
NELSON	50,981	6,904	6,207	8,406	7,300	---	7,208	---	7,208	1,148	193	1,652	14,068	46,182	---	---	---	17,497	63,679	
NERSTRAND	103,167	26,151	26,748	168	70	---	40,300	---	40,300	25,159	---	8,017	4,842	105,304	---	---	---	---	105,304	
NEVIS	135,267	37,066	28,249	---	1,930	---	71,332	---	71,332	60,547	---	2,706	74,318	239,082	13,380	---	88,202	20,144	360,808	
NEW AUBURN	50,106	30,023	31,584	13,845	3,436	2,043	51,849	13,545	67,437	9,884	173	2,777	17,381	146,117	---	---	11,953	78,484	236,554	
NEW GERMANY	184,869	33,331	48,339	---	12,744	---	34,630	4,787	39,417	20,989	987	708	48,558	171,742	---	---	5,337	---	177,079	
NEW LONDON	328,104	99,473	---	---	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW MARKET	131,891	53,517	53,808	---	5,813	---	42,422	13,253	55,675	153,445	53	5,734	137,105	411,633	---	---	80,000	---	491,633	
NEW MUNICH	67,147	11,342	10,757	---	3,406	---	36,507	---	36,507	1,565	447	2,309	8,655	63,646	---	---	---	---	63,646	
NEW RICHLAND	301,339	127,693	137,708	2,514	9,758	10,022	258,747	4,000	272,769	39,626	1,905	32,874	35,376	532,530	---	---	3,850	---	536,380	
NEW TRIER	45,893	4,833	7,210	627	4,031	---	4,065	1,152	5,217	---	---	227	3,139	20,451	---	---	---	---	20,451	
NEW YORK MILLS	339,143	68,001	86,953	47,306	2,208	20,353	338,555	---	358,888	65,849	5,210	110,987	290,643	968,044	1,391,100	---	405,263	140,000	2,904,407	
NEWFOLDEN	70,196	23,000	22,718	---	306	116,710	80,690	---	197,400	38,657	---	10,165	13,132	282,378	555,000	---	14,500	---	851,878	
NICOLLET	283,790	61,001	79,558	75,792	9,382	4,148	150,530	---	154,678	195	---	12,351	5,813	340,469	12,931	---	139,582	115,157	608,139	
NIELSVILLE	13,386	9,836	9,311	---	439	19,973	26,089	---	46,062	3,317	1,205	1,334	2,472	64,140	---	---	3,723	---	67,863	
NIMROD	19,606	5,472	5,369	---	2,408	---	2,809	---	2,809	---	---	84	1,214	11,884	---	---	---	---	11,884	
NISSWA	2,898,712	478,515	697,815	57,257	22,200	137,854	41,926	---	179,780	172,341	12,647	44,751	119,761	1,306,552	---	---	---	131,380	1,437,932	
NORCROSS	23,085	16,069	16,444	---	53	---	22,930	---	22,930	---	---	3,104	312	42,843	---	---	---	169	43,012	
NORTHOMIE	49,274	22,999	13,708	3,875	301	---	70,050	5,552	75,602	30,744	---	14,189	9,580	147,999	18,665	---	52,644	---	219,308	
NORTHROP	64,331	33,475	7,798	---	2,229	---	40,033	548	40,581	2,280	---	1,050	5,511	59,449	---	---	---	---	59,449	
ODESSA	23,881	5,700	6,069	---	2,679	226,953	83,376	---	310,329	8,792	---	3,177	4,705	335,751	---	---	6,525	---	342,276	
ODIN	29,349	8,288	10,502	---	12	---	29,889	---	29,889	2,830	---	3,995	15,077	62,305	---	---	---	---	62,305	
OGEMA	23,393	13,679	13,066	7,184	84	---	57,726	864	58,590	4,008	4,070	1,984	9,168	98,154	---	---	5,000	---	103,154	
OGILVIE	104,187	23,000	32,713	2,319	2,112	---	114,244	---	114,244	30,654	820	9,814	1,366	194,042	---	---	56,500	30,981	281,523	
OKABENA	37,712	40,088	36,929	3,429	37	---	60,767	---	60,767	6,143	439	1,689	9,795	119,228	---	---	---	---	119,228	
OKLEE	104,949	33,320	32,770	---	1,086	355,300	126,230	1,521	483,051	26,600	897	12,941	37,904	595,249	830,000	---	30,678	2,500	1,458,427	
ONAMIA	241,719	50,002	71,812	73,278	3,411	19,902	116,666	---	136,568	41,162	2,366	22,949	38,502	390,048	51,500	---	---	---	441,548	
ORMSBY	42,523	24,728	25,214	---	4,056	2,290	21,544	---	23,834	375	---	1,960	3,497	58,936	---	---	---	---	58,936	
ORONOCO	439,527	37,878	37,834	---	4,624	---	99,785	---	99,785	9,732	715	16,062	97,164	265,916	---	---	15,000	---	280,916	
ORR	87,333	38,346	42,954	---	271	67,726	178,502	200,000	446,228	54,814	---	11,833	172,556	728,656	---	---	10,000	---	738,656	
ORTONVILLE	527,327	334,705	357,712	20,138	41,669	97,023	1,102,940	---	1,199,963	108,091	7,373	71,550	129,990	1,936,486	---	---	535,888	30,000	2,502,374	
OSAKIS	486,546	173,010	220,957	50,006	6,245	147,457	378,423	4,624	530,504	88,189	4,383	29,702	131,825	345,000	---	---	62,008	119,619	1,588,438	
OSLO	106,972	86,868	88,022	78,308	2,196	109,219	108,230	1,409	218,858	35,856	---	1,125	30,589	454,954	---	---	---	---	454,954	
OSTRANDER	77,643	60,800	52,953	6,715	1,200	---	38,130	1,279	39,409	11,818	267	4,231	380	116,973	---	---	---	---	116,973	
OTTERTAIL	371,230	64,434	64,525	---	5,560	---	18,955	4,723	23,678	27,329	---	3,246	52,352	176,690	---	---	---	---	176,690	
PALISADE	26,824	8,341	8,658	---	486	---	16,346	2,899	19,245	22,446	---	6,666	80,808	138,309	---	---	32,000	92,898	263,207	
PARKERS PRAIRIE	223,943	147,614	151,481	4,327	2,114	359,692	174,852	1,900	536,444	31,186	4,760	25,260	70,516	826,088	---	6,555	12,615	49,055	894,313	
PAYNESVILLE	805,180	415,940	542,051	177,824	97,122	---	607,325	---	607,325	112,948	8,749	288,431	140,805	1,975,255	---	87,946	332,904	407,054	2,803,159	
PEASE	50,583	7,667	7,582	---	100	14,130	8,547	---	22,677	---	---	58	2,479	32,896	---	---	---	---	32,896	
PELICAN RAPIDS	687,506	296,294	419,802	100,158	8,668	---	349,570	8,641	358,211	70,137	8,568	91,564	125,478	1,182,586	1,622,284	213,800	57,381	59,000	3,155,051	
PEMBERTON	56,809	37,776	33,929	---	1,734	1,000	30,905	1,110	33,015	22,409	---	9,024	71,801	171,912	---	---	38,000	11,000	220,912	
PENNOCK	110,934	49,923	49,247	15,704	2,769	33,632	91,901	---	125,533	1,068	350	45,788	8,000	248,459	---	---	---	2,000	250,459	
PEQUOT LAKES	548,476	185,172	192,988	3,932	16,342	---	155,461	---	155,461	86,147	11,726	7,096	47,856	521,548	285,273	---	14,648	---	821,469	
PERHAM	1,344,337	3																		

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues														Other Financing Sources				Total Revenues and Other Sources
	Total Taxable Tax Capacity	Tax Levy Collected 1997	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	
STEPHEN	207,790	110,999	110,595	62,646	864	362,883	128,041	---	490,924	12,948	497	5,250	104,110	787,834	150,000	---	85,200	6,944	1,029,978
STEWART	156,670	85,637	81,804	3,775	2,237	13,140	225,611	638	239,389	126,646	2,475	13,556	22,164	492,046	---	---	---	---	492,046
STOCKTON	141,494	55,481	57,479	11,829	6,045	---	34,980	---	34,980	243	---	13,404	35,911	159,891	---	---	---	---	159,891
STORDEN	59,127	90,000	97,867	---	474	---	95,120	---	95,120	22,191	---	18,018	13,403	247,073	---	---	---	5,445	252,518
STRANDQUIST	13,655	3,500	3,178	---	1,539	796	11,939	---	12,735	9,299	141	105	648	27,645	---	---	2,554	---	30,199
STRATHCONA	7,387	1,962	1,988	---	12	---	3,180	---	3,180	4,486	---	2,218	---	11,884	---	---	---	---	11,884
STURGEON LAKE	87,402	41,860	38,853	8,086	4,999	---	15,866	---	15,866	11,079	---	2,621	5,886	87,390	15,000	---	---	7,398	109,788
ST. ANTHONY (STEARNS)	15,265	2,955	2,760	---	828	---	3,146	---	3,146	---	---	1,422	---	8,156	---	---	---	---	8,156
ST. BONIFACIUS	965,799	230,115	277,210	51,140	133,758	---	85,119	4,015	89,134	119,717	31,409	30,831	158,995	892,194	1,336,439	---	41,000	52,721	2,322,354
ST. CLAIR	186,056	64,480	93,187	---	2,826	---	112,110	600	112,710	62,495	---	12,581	91,008	374,807	---	---	---	---	374,807
ST. FRANCIS	1,940,349	478,054	661,871	58,328	87,562	74,179	190,098	46,439	310,716	462,576	40,565	86,467	299,350	2,007,435	739,226	---	21,000	208,973	2,976,634
ST. HILAIRE	79,996	27,650	24,775	4,822	288	---	51,591	---	51,591	55,293	---	801	38,059	175,629	---	---	29,002	---	204,631
ST. LEO	15,809	4,000	3,711	---	128	---	13,261	---	13,261	3,938	---	994	11,584	33,616	---	---	5,239	343	39,198
ST. MARTIN	78,767	30,890	24,962	---	2,936	---	35,119	---	35,119	18,706	---	17,629	27,019	126,371	4,656	---	---	30,912	161,939
ST. MARY'S POINT	366,697	80,915	81,823	---	---	16,937	3,796	---	20,733	---	804	734	2,666	106,760	---	---	---	51,211	157,971
ST. ROSA	20,205	2,430	2,096	---	2,071	---	5,565	---	5,565	5,620	42	1,832	21,625	38,851	---	---	---	---	38,851
ST. STEPHEN	283,452	76,249	71,268	32,711	6,087	---	80,555	219,757	300,312	64,500	1,184	7,146	31,873	515,081	---	---	---	---	515,081
ST. VINCENT	12,818	4,600	4,429	---	60	---	34,590	---	34,590	550	---	---	---	6,220	---	---	---	---	45,849
SUNBURG	22,477	20,364	19,873	---	130	915	17,730	---	18,645	43,023	---	1,657	1,160	84,488	---	---	---	462	84,950
SUNFISH LAKE	1,182,225	174,851	173,710	11,475	16,964	---	47,755	878	48,633	735	1,688	14,228	840	268,273	---	---	---	---	268,273
SWANVILLE	109,206	15,838	17,282	535	4,075	---	78,187	2,324	80,511	23,337	---	8,201	23,111	157,052	---	---	---	---	157,052
TACONITE	86,929	111,233	69,244	500	925	---	194,631	---	194,631	27,893	---	34,949	24,240	352,382	---	---	---	62,871	415,253
TAMARACK	18,864	5,949	5,702	2,016	---	---	28,534	---	28,534	---	162	962	810	38,186	---	---	---	3,750	41,936
TAOPI	10,562	3,095	3,055	---	1,060	---	3,826	---	3,826	---	---	554	452	8,947	---	---	---	---	8,947
TAUNTON	42,630	20,250	19,932	---	2,825	2,759	10,420	---	13,179	---	---	4,985	8,052	48,973	---	---	---	---	48,973
TAYLORS FALLS	464,067	227,147	226,074	51,815	6,746	---	214,755	---	214,755	15,758	3,732	21,647	138,682	679,209	509,500	---	25,000	---	1,213,709
TENNEY	24,547	658	657	---	---	---	1,879	---	1,879	---	---	---	1,639	4,175	---	---	---	---	4,175
TENSTRIKE	64,371	14,514	14,873	---	2,824	1,401	1,755	---	3,156	150	---	---	---	21,003	---	---	---	---	21,003
THOMSON	99,431	48,747	48,295	3,642	355	---	29,697	---	29,697	200	80	2,796	1,365	86,430	---	2,000	---	---	88,430
TINTAH	15,576	6,184	6,193	---	430	11,252	15,235	---	26,487	5,100	---	---	16,883	55,093	---	---	---	---	55,093
TONKA BAY	2,826,492	417,643	420,815	24,731	60,091	10,044	78,920	13,731	102,695	16,532	14,151	66,239	20,670	725,924	---	---	7,894	34,844	768,662
TOWER	158,554	123,297	111,756	---	11,534	43,743	197,109	190,675	431,527	202,685	1,146	9,944	257,749	1,026,341	432,000	---	---	384,798	1,843,139
TRACY	577,585	287,946	296,309	43,448	9,415	---	822,509	---	822,509	63,991	9,118	68,713	182,246	1,495,749	---	---	235,318	110,570	1,841,637
TRAIL	34,828	5,787	6,102	---	1,540	---	4,146	---	4,146	---	---	308	4,010	16,106	---	---	---	---	16,106
TRIMONT	201,106	100,509	85,561	89,941	337	---	243,607	---	243,607	24,132	765	37,644	161,148	643,135	---	---	---	---	643,135
TROMMALD	28,686	12,727	13,332	---	350	---	15,189	---	15,189	---	---	467	1,408	30,746	---	---	39,154	---	69,900
TROSKY	24,886	5,820	5,766	---	2,377	10,975	4,121	508	15,604	---	448	1,020	100	25,315	---	---	---	---	25,315
TRUMAN	326,775	104,726	136,107	10,592	7,787	48,176	365,455	5,032	418,663	117,086	3,791	15,007	29,719	738,752	---	---	17,961	69,897	826,610
TURTLE RIVER	27,370	2,323	2,298	---	5,639	---	245	---	245	2,420	---	1,819	---	12,421	---	---	---	---	12,421
TWIN LAKES	59,814	5,444	2,385	---	776	---	48,539	---	48,539	1,083	---	389	5,791	58,963	---	---	---	---	58,963
TWIN VALLEY	151,003	62,829	56,177	15,790	460	250,327	231,598	680	482,605	31,001	8,450	34,560	65,656	694,699	---	70,000	---	---	764,699
TYLER	286,597	120,253	122,536	---	3,484	12,450	459,315	---	471,765	42,758	1,650	60,600	54,608	757,401	45,000	678	130,014	15,000	948,093
ULEN	89,583	23,761	20,558	395	657	11,646	133,066	826	145,538	14,663	249	17,975	7,883	207,918	---	---	---	---	207,918
UNDERWOOD	92,510	31,382	26,106	432	2,363	---	108,538	3,269	111,807	2,830	---	3,926	36,661	184,125	---	---	1,000	---	185,125
UPSALA	149,153	41,168	42,232	18,609	1,914	---	69,403	---	69,403	36,957	1,231	17,418	12,453	200,217	555,000	---	20,044	---	775,261
URBANK	16,850	2,094	1,899	240	1,609	---	4,468	---	4,468	9,253	---	157	3,024	20,650	---	---	---	---	20,650
UTICA	82,429	14,500	9,059	2,313	2,431	---	33,298	---	33,298	1,273	---	3,719	6,888	58,981	---	---	---	---	58,981
VERGAS	88,878	40,660	26,375	40,629	5,787	---	27,283	7,014	34,297	8,011	---	1,049	29,099	145,247	---	23,952	4,352	173,551	173,551
VERMILLION	291,285	59,171	31,286	---	4,150	---	32,698	---	32,698	145	---	1,544	1,494	71,317	---	---	54,138	---	125,455
VERNDALE	153,515	92,203	127,535	---	113	---	121,348	---	121,348	27,981	7,701	3,466	15,565	303,709	---	---	---	7,175	310,884
VERNON CENTER	97,919	79,879	80,071	3,006	1,320	---	76,261	600	76,861	29,419	723	6,063	41,355	238,818	150,000	---	---	1,939	390,757
VESTA	63,828	47,500	56,512	5,500	241	167,417	94,746	---	262,163	6,812	---	5,115	64,273	400,616	---	4,000	20,644	---	425,260
VICTORIA	3,723,809	996,934	1,073,433	233,978	132,534	---	208,462	1,354	209,816	386,806	3,914	206,600	85,223	2,331,764	100,000	---	714,098	418,000	3,563,862
VIKING	12,035	3,908	3,908	---	26,097	---	1,500	27,597	---	2,100	---	774	2,608	37,016	---	---	---	---	37,016
VILLARD	59,737	25,458	27,107	---	219	---	50,945	53,455	104,400	11,672	---	1,410	39,639	184,447	---	---	---	---	184,447
VINING	21,542	7,893	6,473	---	1,740	---	14,732	2,575	17,307	5,295	---	725	3,470	35,010	---	---	---	---	35,010
WABASHA	1,109,075	429,235	544,260	16,417	22,504	29,327	793,220	24,442	846,989	222,009	14,580	209,633	92,582	1,968,974	---	---	691,683	549,983	3,210,640
WABASSO	208,614	81,392	108,807	---	2,783	4,092	316,633	10,887	331,612	100,242	1,332	61,866	91,852	698,494	---	---	20,000	23,086	879,295
WAHCON	146,908	25,647	29,823	---	4,076	---	25,735	---	25,735	4,575	2,134	3,800	13,589	83,732	---	---	12,245	---	95,977
WALDORF	61,006	16,306	17,598	---	43	3,709	36,070	---	39,779	36,332	1,650	329	65,336	161,067	31,000	---	8,000	---	200,067
WALKER	842,596	327,314	407,636	65,194	10,919	16,783	308,501	62,282	387,566	330,869	13,414	76,312	30,575	1,322,485	470,000	---	277,552	---	2,070,037
WALNUT GROVE	171,863	56,902	54,936	26,308	458	---	194,117	3,000	197,117	65,088	3,704	27,364	32,737	407,712	---	10,050	23,553	441,315	441,315
WALTERS	9,307	5,617	5,587	---	743	1,265	19,856	356	21,477	5,882	---	2,387	8,918	44,994	---	---	---	2,000	46,994
WALTHAM	30,405	13,134	12,518	---	83	---	34,296	---	34,296	4,925	---	3,824	3,376	59,022	---	---	---	---	59,022
WANAMINGO	361,57																		

Table 5
Classification of City Revenues
Governmental Funds
For The Year Ended December 31, 1997

Name of City	Revenues											Other Financing Sources				Total Revenues and Other Sources			
	Total Taxable Tax Capacity	Tax Levy Collect. 1997	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	Transfers Governmental Funds
WATERVILLE	541,181	419,242	419,701	154,711	15,022	6,030	476,652	14,132	496,814	10,038	8,602	77,079	62,207	1,244,174	542,000	---	---	---	1,786,174
WATKINS	229,870	124,769	144,479	---	7,785	4,398	172,096	---	176,494	125,222	1,795	39,647	403,590	899,012	38,608	---	---	189,285	1,126,905
WATSON	36,726	47,199	35,855	---	3,145	---	57,260	---	57,260	431	---	6,760	35,356	138,807	---	---	---	---	138,807
WAUBUN	81,953	40,263	60,668	---	2,317	---	53,709	---	53,709	11,099	---	10,023	17,753	155,569	---	---	---	20,800	176,369
WAVERLY	370,304	179,512	205,915	60,484	12,836	---	145,930	---	145,930	3,174	---	19,038	67,399	514,776	---	---	20,000	76,974	611,750
WELCOME	174,084	118,858	169,849	---	2,452	361,944	202,225	---	564,169	5,600	650	34,729	57,232	834,681	---	---	---	56,600	891,281
WELLS	625,280	228,678	345,648	4,240	9,893	---	780,061	47,802	827,863	137,967	8,737	40,003	365,808	1,740,159	---	---	220,000	82,725	2,042,884
WENDELL	49,648	30,549	30,023	---	253	---	49,781	---	49,781	---	93	3,259	3,940	102,600	---	---	---	---	102,600
WEST CONCORD	190,941	181,999	185,046	2,976	7,763	---	184,675	---	184,675	51,970	1,133	11,706	68,719	513,988	35,679	---	---	---	549,667
WEST UNION	18,701	3,082	3,275	---	1,008	---	3,221	---	3,221	3,220	---	---	28,885	39,609	---	---	---	---	39,609
WESTBROOK	164,925	66,456	67,955	27,121	4,292	17,172	279,006	7,745	303,923	128,367	2,384	33,868	83,187	651,097	---	38,408	171,713	861,218	
WESTPORT	9,195	1,092	1,331	2,797	1,400	311	2,334	---	2,645	2	---	336	---	8,511	---	---	---	---	8,511
WHALAN	16,202	10,497	11,028	---	---	---	11,533	---	11,533	200	---	1,806	2,997	27,564	---	---	---	1,958	29,522
WHEATON	468,555	288,803	272,761	88,687	2,731	114,670	578,781	---	693,451	171,731	3,116	43,425	446,172	1,722,074	1,073,867	---	25,000	---	2,820,941
WILDER	21,885	5,949	5,978	---	2	770	12,553	---	13,323	---	381	106	188	19,978	---	---	---	---	19,978
WILLERNIE	323,645	57,345	80,396	---	7,410	---	74,433	---	74,433	11,550	2,409	14,084	8,750	199,032	---	---	---	---	199,032
WILLIAMS	47,886	22,300	31,020	---	75	---	40,044	---	40,044	32,351	---	11,812	2,547	117,849	---	---	25,000	5,994	148,843
WILLOW RIVER	111,732	13,612	11,303	---	2,662	---	35,476	---	35,476	9,624	---	4,475	59,434	122,974	---	---	---	3,030	126,004
WILMONT	78,310	27,011	26,864	---	130	2,803	69,594	---	72,397	24,315	324	3,884	27,601	155,515	---	---	---	20,250	175,765
WILTON	66,408	4,431	4,351	---	4,845	---	651	---	651	---	---	2,736	1,470	14,053	---	---	---	---	14,053
WINGER	55,982	12,486	12,490	8,381	3,735	---	56,800	---	56,800	5,730	120	10,981	44,759	142,996	---	---	---	31,710	174,706
WINNEBAGO	369,517	241,535	350,569	28,289	11,349	10,666	472,061	22,318	505,045	149,971	10,558	45,747	146,959	1,248,487	---	---	31,340	111,907	1,391,734
WINSTED	783,178	354,192	431,343	90,456	33,409	1,337	432,651	27,984	461,972	166,254	10,026	108,542	157,910	1,459,912	1,731,020	---	---	---	3,190,932
WINTHROP	373,536	253,215	438,886	10,917	4,587	---	452,379	9,969	462,348	118,822	1,847	44,681	17,989	1,100,077	260,000	---	---	---	1,360,077
WINTON	24,909	15,162	15,415	---	244	19,477	32,626	641	52,744	12,864	---	5,640	8,675	95,582	---	25,000	---	---	120,582
WOLF LAKE	9,746	1,303	1,293	---	155	---	7,831	1,727	9,558	39,537	---	106	20,474	71,123	---	19,000	---	---	90,123
WOLVERTON	42,510	19,341	19,912	---	1,415	2,000	37,535	---	39,535	23,266	30	3,680	4,100	91,938	---	---	---	3,500	95,438
WOOD LAKE	89,316	61,521	60,986	8,620	530	11,257	126,763	---	138,020	27,808	43	5,944	89,438	331,389	9,000	---	1,900	22,095	364,384
WOODLAND	1,822,504	152,933	153,686	---	2,598	---	34,870	4,950	39,820	725	2,441	10,326	15,174	224,770	---	---	---	---	224,770
WOODSTOCK	25,342	16,683	16,683	12,935	1,567	13,886	51,482	---	65,368	300	279	5,453	5,535	108,120	98,615	---	6,500	213,235	
WRENSHALL	156,294	15,827	16,026	---	1,223	---	77,873	---	77,873	11,147	---	5,384	5,911	117,564	---	---	---	197	117,761
WRIGHT	27,817	15,304	15,403	---	2,086	---	13,288	---	13,288	13,990	---	672	1,876	47,315	---	---	---	---	47,315
WYKOFF	102,065	39,995	46,507	6,074	1,594	---	132,726	4,500	137,226	55,054	890	22,001	27,053	296,399	---	---	---	73,500	369,899
WYOMING	1,832,400	525,752	529,350	149,179	237,157	---	247,021	---	247,021	111,143	16,524	59,627	120,025	1,470,026	280,000	---	61,485	19,153	1,830,664
ZEMPLE	75,703	8,424	8,253	---	4	---	1,429	---	1,429	509	---	397	---	10,592	---	---	---	---	10,592
ZIMMERMAN	854,047	417,996	509,698	176,753	149,040	---	228,157	4,836	232,993	172,503	---	66,821	160,092	1,467,900	---	1,062	---	---	1,468,962
ZUMBRO FALLS	50,641	11,536	11,640	---	8,014	---	37,067	---	37,067	39,274	1,698	3,478	34,295	135,466	---	---	---	---	135,466
ZUMBROTA	1,246,139	390,274	503,403	198,033	31,397	---	619,867	74,150	694,017	53,276	14,928	177,663	85,482	1,758,199	271,550	---	125,100	1,061,561	3,216,410
TOTAL	226,921,143	71,913,164	86,025,517	16,437,611	5,487,277	20,832,726	101,337,880	5,968,205	128,138,811	26,258,464	1,836,537	15,450,757	36,315,195	315,950,169	75,994,973	1,276,367	14,888,985	35,159,047	443,269,541

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
ADA	1,723	158,000	500,564	211,078	99,148	615,852	114,809	697,839	2,397,290	1,084,909	46,164	29,212	3,557,575	---	---	70,000	3,627,575	
ADAMS	758	77,696	84,844	29,631	35,772	10,564	---	27,474	265,981	6,690	127,000	179,719	579,390	---	---	39,024	618,414	
ADRIAN	1,159	69,225	103,789	112,612	---	74,226	104,266	28,286	492,404	99,812	55,000	67,778	714,994	---	10,257	210,888	936,139	
AITKIN	1,741	125,680	333,693	180,235	---	26,888	38,788	33,103	738,387	1,300,893	83,000	102,825	2,225,105	30,922	---	53,834	2,309,861	
AKELEY	413	50,672	58,085	38,458	---	10,992	---	16,945	175,152	43,371	---	---	218,523	---	5,000	---	223,523	
ALBANY	1,706	225,514	181,043	96,832	---	40,675	51,240	113,125	708,429	659,158	409,177	170,901	1,947,665	---	1,012	24,899	1,973,576	
ALBERTA	136	16,074	785	13,793	9,155	---	---	7,380	47,187	163	6,495	5,703	59,548	---	6,234	10,371	76,153	
ALBERTVILLE	2,484	241,320	105,830	113,191	12,342	27,757	2,321	88,661	591,422	707,102	460,000	110,616	1,869,140	---	---	312,723	2,181,863	
ALDEN	608	91,598	47,591	38,843	---	20,159	---	3,584	201,775	107,547	50,000	24,622	383,944	---	---	8,000	391,944	
ALDRICH	53	7,867	1,648	5,582	---	175	---	746	16,018	7,627	---	---	23,645	---	---	---	23,645	
ALPHA	154	21,783	45,537	45,292	8,290	4,131	---	---	125,053	21,779	---	---	146,832	---	---	26,338	173,170	
ALTURA	382	20,399	7,554	22,541	573	---	---	8,247	59,314	58,413	---	---	117,727	---	8,881	19,300	145,908	
ALVARADO	359	49,104	17,746	54,144	---	9,316	77,205	26,902	234,417	1,250	380,000	37,480	653,147	---	---	---	653,147	
AMBOY	547	42,772	60,279	77,888	---	1,294	160	---	182,393	44,493	---	443	227,329	---	---	25,147	227,329	
ANNANDALE	2,425	206,529	311,240	190,157	---	24,791	---	115,235	847,952	695,020	780,000	347,088	2,670,060	---	51,705	226,743	2,948,508	
APPLETON	2,117	301,761	312,916	246,222	4,886	125,268	---	213,650	1,204,703	78,722	137,000	88,733	1,509,158	---	---	28,900	1,538,058	
ARCO	99	14,870	9,445	8,907	---	200	268	7,318	41,008	---	---	---	41,008	---	---	---	41,008	
ARGYLE	616	72,588	21,619	153,319	---	36,489	44,601	51,588	380,204	328,081	30,000	17,400	755,685	---	70,000	483,216	1,308,901	
ARLINGTON	1,900	120,766	243,758	87,684	5,700	58,991	15,093	73,335	605,327	103,111	693,799	175,220	1,577,457	---	---	267,402	1,844,859	
ASHBY	478	48,686	39,659	27,773	137	7,232	4,505	7,453	135,445	29,399	25,000	16,836	206,680	---	---	15,022	221,702	
ASKOV	349	38,554	18,370	15,970	---	10,249	---	7,398	90,541	1,382	---	---	91,923	---	---	---	91,923	
ATWATER	1,062	106,569	139,467	86,502	1,450	48,051	421	8,951	391,411	150,425	35,000	25,560	602,396	---	---	---	602,396	
AUDUBON	416	75,978	62,413	19,714	9,747	355	11,486	11,236	190,929	54,734	---	25,196	270,859	---	3,000	500	274,359	
AURORA	1,936	134,779	392,958	---	---	130,779	26,000	65,840	750,356	1,350,836	50,000	170,356	2,321,548	---	---	168,900	2,490,448	
AVOCA	145	8,980	4,677	11,543	150	5,859	---	6,512	37,721	(1,575)	5,000	4,230	45,376	---	---	22,050	67,426	
AVON	1,107	245,785	156,339	111,260	---	24,064	20,745	19,500	577,693	254,233	835,018	441,343	2,108,287	---	---	70,131	2,178,418	
BABBITT	1,586	197,545	348,607	177,004	---	151,382	32,489	62,637	969,664	202,629	---	---	1,172,293	---	---	319,586	1,491,879	
BACKUS	282	51,163	46,730	12,218	4,252	3,589	640	13,958	132,550	20,012	---	277	152,839	---	---	3,567	156,406	
BADGER	463	96,979	8,996	89,167	---	4,802	---	6,698	206,642	---	150,000	27,789	384,431	---	---	---	384,431	
BAGLEY	1,409	107,024	247,463	154,557	---	37,772	246,843	11,928	805,587	147,336	---	---	952,923	---	---	12,359	965,282	
BALATON	716	71,848	103,005	81,270	885	31,031	198,466	9,352	495,857	113,793	75,000	20,388	705,038	---	---	109,860	814,898	
BARNESVILLE	2,150	347,577	304,666	149,265	---	115,204	203,747	1,209	1,121,668	623,568	35,000	63,627	1,843,863	---	---	---	1,843,863	
BARNUM	502	68,558	13,837	37,513	---	19,253	---	9,379	148,540	629,619	34,961	---	813,120	---	6,000	2,500	821,620	
BARRETT	348	83,104	17,550	26,652	35,901	2,913	14,927	9,571	190,618	1,211,641	80,000	20,319	1,502,578	---	---	10,419	1,512,997	
BARRY	30	2,504	694	3,842	---	---	---	---	7,040	---	---	---	7,040	---	4,000	---	11,040	
BATTLE LAKE	734	71,379	136,162	63,806	678	19,968	68,539	37,697	398,229	116,273	---	8,868	523,370	---	---	42,000	565,370	
BAUDETTE	1,150	122,549	206,517	109,570	---	61,715	---	8,500	508,851	---	---	---	508,851	---	---	338,662	847,513	
BEARDSLEY	269	77,554	19,560	26,816	119	1,885	---	600	126,534	1,022,294	35,754	16,902	1,201,484	---	---	30,557	1,232,041	
BEAVER BAY	152	44,576	10,645	31,552	---	---	---	16,431	103,204	14,728	5,000	6,364	129,296	---	---	---	129,296	
BEAVER CREEK	251	31,713	19,745	45,292	---	2,529	---	---	99,279	60,173	5,000	1,052	165,504	---	---	---	165,504	
BECKER	2,126	515,262	465,865	411,296	4,950	676,654	269,823	---	2,343,850	1,339,751	2,500,000	2,721,304	8,904,905	---	---	442,696	9,347,601	
BEJOU	97	9,961	600	5,318	5,493	2,800	---	4,342	28,514	2,500	---	---	31,014	---	745	---	31,759	
BELGRADE	705	60,848	78,847	78,524	54,706	18,598	21,048	31,539	344,110	268,148	34,000	48,145	694,403	---	---	22,661	717,064	
BELLECHESTER	155	4,863	5,984	11,372	15,595	1,542	---	---	39,356	6,000	---	---	45,356	---	---	---	45,356	
BELLINGHAM	234	19,897	13,485	37,165	16,118	510	---	---	87,175	5,191	15,000	7,378	114,744	---	17,168	---	131,912	
BELTRAMI	129	8,882	8,354	25,327	---	4,691	2,864	1,456	51,574	---	4,000	3,650	59,224	---	---	14,500	73,724	
BELVIEW	403	50,396	83,882	50,602	---	2,293	---	205	187,378	9,278	40,569	46,110	283,335	---	---	---	283,335	
BENA	149	16,623	1,490	4,485	1,329	---	---	---	23,927	4,832	---	---	28,759	---	---	---	28,759	
BERTHA	496	91,216	54,374	47,902	---	---	2,582	---	196,074	8,036	---	---	204,110	---	---	---	204,110	
BETHEL	436	116,769	31,065	13,941	7,745	4,932	---	---	174,452	7,003	20,290	24,810	226,555	---	---	---	226,555	
BIG FALLS	331	50,882	17,192	36,488	520	56,146	35,631	33,656	230,515	17,635	---	---	248,150	---	---	59,101	307,251	
BIGELOW	228	19,993	8,548	13,610	12,804	33	---	14,532	69,520	30,342	5,400	5,781	111,043	---	---	---	111,043	
BIGFORK	383	67,403	72,355	20,547	---	9,791	---	30,968	201,064	186,051	4,000	444	391,559	---	5,928	114,653	512,140	
BINGHAM LAKE	153	17,175	897	29,306	---	1,181	16,228	4,003	68,790	---	---	---	68,790	---	---	---	68,790	
BIRCHWOOD	1,029	97,287	85,796	28,513	142,595	6,142	---	4,004	364,337	74,182	---	---	438,519	---	7,076	182,337	627,932	
BIRD ISLAND	1,320	62,783	106,376	92,743	1,704	41,812	15,025	674	321,117	268,220	124,000	22,011	735,348	---	52,516	15,480	803,344	
BISCA Y	124	11,925	444	4,337	---	2,957	---	---	19,663	---	---	---	19,663	---	4,814	---	24,477	
BIWABIK	1,072	308,480	321,485	227,882	---	41,281	55,272	11,486	965,886	352,077	76,000	95,034	1,488,997	---	---	126,043	1,615,040	
BLACKDUCK	745	183,955	96,950	23,984	---	59,957	39,359	3,523	407,728	182,110	91,319	43,875	725,032	---	47,286	52,108	824,426	
BLOMKEST	178	8,385	23,352	17,339	9,760	11,942	---	308	71,086	20,357	---	---	102,718	---	---	---	102,718	
BLOOMING PRAIRIE	2,073	282,454	207,046	130,457	---	148,872	10,500	39,028	818,357	128,113	55,322	43,860	1,045,652	---	5,000	9,700	1,060,352	
BLUFFTON	192	12,032	15,538	11,433	280	3,329	---	4,242	46,854	8,846	---	---	55,700	---	---	---	55,700	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

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	Financing Uses		Enterprise Funds	Governmental Funds		
																	Other Financing Uses	
BOCK	119	9,785	485	4,294	---	787	---	---	15,351	---	---	---	15,351	---	---	---	15,351	
BORUP	106	9,892	2,429	15,266	499	---	---	---	28,086	---	---	---	28,086	---	2,385	---	30,471	
BOVEY	651	106,060	110,424	144,852	240	34,976	---	143,565	540,117	268,720	---	---	808,837	---	2,500	54,675	866,012	
BOWLUS	250	5,039	9,860	16,053	---	1,936	---	2,332	35,220	39,974	10,000	13,216	98,410	---	---	---	98,410	
BOY RIVER	52	988	313	2,659	60	---	---	500	4,520	795	---	---	5,315	---	---	500	5,815	
BOYD	225	67,687	92,073	19,436	20,078	---	---	---	199,274	40,195	---	---	239,469	---	66,982	---	306,451	
BRAHAM	1,190	204,394	198,632	135,866	---	19,152	6,332	1,909	566,285	137,871	47,351	13,051	764,558	---	---	11,443	776,001	
BRANDON	466	43,952	52,689	23,154	1,219	21,819	2,320	19,259	164,412	103,340	3,500	5,980	277,232	---	---	2,410	279,642	
BREEZY POINT	635	153,559	188,592	248,501	3,960	22,340	178	7,992	625,122	65,394	36,380	13,466	740,362	---	99,874	---	840,236	
BREWSTER	545	28,420	28,271	32,847	28,009	5,276	---	4,318	127,141	7,099	44,112	---	178,352	---	---	---	178,352	
BRICELYN	417	102,929	57,367	53,302	4,898	2,502	---	---	220,998	7,146	21,111	7,386	256,641	---	31,000	28,497	316,138	
BROOK PARK	132	18,829	5,777	4,527	---	671	---	---	29,804	132,967	15,000	3,282	181,053	---	4,551	2,217	187,821	
BROOKS	151	8,125	5,640	3,402	5,396	2,725	120,949	5,236	151,473	14,223	---	---	165,696	---	---	---	165,696	
BROOKSTON	103	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
BROOTEN	616	57,618	94,851	63,862	---	9,993	---	38,497	264,821	270,558	2,822	551	538,752	---	---	19,669	558,421	
BROWERVILLE	767	149,517	84,878	104,972	---	---	---	25,388	364,755	489,867	40,000	21,775	916,397	---	---	6,594	922,991	
BROWNS VALLEY	747	109,346	439,611	38,341	---	74,266	---	19	661,583	391,671	50,000	53,869	1,157,123	---	14,950	476,334	1,648,407	
BROWNSDALE	702	46,704	42,428	35,114	---	10,343	---	8,420	143,009	13,283	7,000	35,551	198,843	---	---	---	198,843	
BROWNSVILLE	500	27,334	19,601	38,621	---	30,096	26,854	346	142,852	242,265	47,038	23,407	455,562	---	---	---	455,562	
BROWNTON	805	66,942	151,969	65,494	32,934	15,430	---	933	333,702	143,929	38,000	30,805	546,436	---	---	---	546,436	
BRUNO	90	8,755	6,588	9,431	---	4,824	---	10,437	40,035	---	20,000	5,660	65,695	---	---	---	65,695	
BUCKMAN	197	6,223	1,285	5,222	7,789	4,884	---	---	25,403	18,871	5,000	9,363	58,637	---	---	---	58,637	
BUFFALO LAKE	730	88,746	97,419	87,350	24,493	23,081	---	81,577	24,999	427,665	---	155,000	73,107	655,772	---	8,177	---	663,949
BUHL	868	182,534	211,159	155,565	---	74,046	103,487	36,399	763,190	507,249	91,350	19,623	1,381,412	---	---	---	1,381,412	
BURTRUM	174	5,334	4,145	4,392	422	6,352	---	---	20,645	3,010	---	---	23,655	---	12,270	---	35,925	
BUTTERFIELD	569	35,880	21,950	49,234	13,086	5,745	---	12,632	138,527	157,975	27,782	3,228	327,512	---	---	---	327,512	
BYRON	3,027	105,863	163,344	212,731	---	73,437	9,761	---	565,136	259,215	765,000	97,487	1,686,838	---	---	---	1,686,838	
CALLAWAY	218	16,732	35,799	20,865	6,167	8,390	---	5,521	93,474	1,597	---	---	95,071	---	9,783	---	104,854	
CALUMET	369	87,481	31,992	129,697	---	33,855	7,056	666	290,747	128,300	---	---	419,047	---	---	---	419,047	
CAMPBELL	233	9,405	9,151	8,698	3,012	11,402	---	31,863	73,531	29,320	6,000	---	108,851	---	---	---	108,851	
CANBY	1,843	234,169	149,595	205,475	---	109,201	14,000	91,432	803,872	260,389	54,000	53,002	1,171,263	---	---	5,557	1,176,820	
CANTON	362	20,127	18,171	24,065	---	2,073	---	7,316	71,752	8,152	---	---	79,904	---	11,000	---	90,904	
CARLOS	368	31,376	35,815	18,770	496	8,146	---	---	94,603	15,752	---	---	110,355	---	4,127	---	114,482	
CARLTON	961	82,924	63,521	74,459	---	18,760	---	27,075	266,739	39,653	70,000	36,806	413,198	---	---	---	413,198	
CARVER	993	186,707	113,483	80,934	---	57,001	---	124,430	562,555	70,614	37,500	62,357	733,026	---	---	91,946	824,972	
CASS LAKE	874	150,793	300,971	185,981	8,661	63,387	154,891	16,014	880,698	130,512	12,170	4,779	1,028,159	---	---	120,686	1,148,845	
CEDAR MILLS	80	3,333	459	3,392	---	1,304	---	278	8,766	---	---	---	8,766	---	---	---	8,766	
CENTER CITY	623	61,263	37,040	59,485	---	1,646	---	5,891	165,325	269,067	---	10,432	444,824	---	---	---	456,457	
CENTERVILLE	2,305	272,076	362,727	130,755	12,818	15,846	---	41,321	835,543	376,531	677,546	123,212	2,012,832	---	35,000	---	2,047,832	
CEYLON	439	50,363	44,309	25,906	756	2,685	---	7,730	131,749	21,687	---	---	153,436	---	---	---	153,436	
CHANDLER	296	56,678	18,222	20,594	7,032	7,031	---	9,088	118,645	14,809	50,269	25,294	209,017	72,111	5,240	---	286,368	
CHATFIELD	2,381	195,052	251,727	130,021	---	138,187	154,024	28,226	897,237	1,032,423	210,000	95,307	2,234,967	---	---	628,842	2,863,809	
CHICKAMAW BEACH	152	3,201	4,405	3,018	---	525	---	---	11,149	---	---	---	11,149	---	---	---	11,149	
CHISAGO CITY	2,202	272,920	385,779	161,555	7,563	89,600	71,581	10,952	999,950	814,131	291,800	141,203	2,247,084	---	72,229	173,337	2,492,650	
CHOKIO	523	34,669	16,648	51,286	---	1,882	5,201	4,907	114,593	48,023	10,000	947	173,563	---	16,000	362	189,925	
CLARA CITY	1,316	133,403	123,747	165,175	---	62,372	22,760	---	507,457	108,341	160,652	26,471	802,921	---	4,538	18,000	825,459	
CLAREMONT	532	89,500	89,974	123,631	---	---	72,811	6,124	382,040	106,457	20,895	30,765	540,157	---	---	---	540,157	
CLARISSA	628	95,774	58,647	80,597	---	13,421	342,316	3,666	594,421	1,474,607	19,000	40,017	2,128,045	---	583	72,647	2,201,275	
CLARKFIELD	980	145,043	107,711	191,211	---	50,785	2,120	1,684	498,554	190,598	14,000	3,382	706,534	---	---	60,653	767,187	
CLARKS GROVE	682	55,711	18,166	5,865	---	10	---	---	79,752	30,364	---	---	110,116	---	3,440	---	113,556	
CLEAR LAKE	333	34,214	46,563	14,005	1,667	7,638	---	---	104,087	181,079	20,000	14,400	319,566	---	---	---	319,566	
CLEARBROOK	562	84,697	100,558	48,817	---	64,288	77,853	---	376,213	1,166,189	20,000	15,669	1,578,071	---	---	2,755	1,580,826	
CLEARWATER	757	68,238	85,539	32,739	29,065	27,898	---	---	243,479	87,556	91,268	38,811	461,114	---	---	39,000	500,114	
CLEMENTS	188	15,593	19,782	20,062	4,542	9,108	---	4,545	73,632	46,686	---	---	120,318	---	---	---	120,318	
CLEVELAND	744	49,211	69,686	47,488	---	7,579	---	---	173,964	59,411	6,360	3,504	243,239	---	---	---	243,239	
CLIMAX	252	39,181	45,379	21,912	---	5,758	---	3,129	115,359	88,420	20,000	8,911	232,690	---	15,850	---	248,540	
CLINTON	539	38,216	33,832	72,156	4,577	2,153	---	15,740	166,674	250,987	---	---	417,661	---	---	---	417,661	
CLITHERALL	99	7,586	---	6,844	---	1,734	---	550	16,714	2,144	---	60	18,918	---	---	---	18,918	
CLONTARF	161	4,388	2,684	12,050	8,491	1,308	---	8,784	37,705	---	---	---	37,705	---	6,500	---	44,205	
COATES	183	13,347	18,801	4,295	256	1,704	3,592	29	42,024	---	---	---	42,024	---	---	---	42,024	
COBDEN	60	3,978	340	5,079	---	937	---	1,568	11,902	1,449	---	---	13,351	---	---	---	13,351	
COHASSET	2,297	335,613	113,950	119,987	---	67,830	2,069	9,160	648,609	5,859,764	239,253	583,163	7,330,789	---	780	3,504,331	10,835,900	

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
				Enterprise Funds	Governmental Funds													
COKATO	2,446	223,156	215,964	193,147	82,801	161,945	11,566	37,418	925,997	1,182,051	81,750	20,826	2,210,624	---	---	245,646	2,456,270	
COLD SPRING	2,916	157,877	395,037	232,580	1,864	60,425	18,564	86,807	953,154	323,741	625,000	146,196	2,048,091	---	---	9,347	2,057,438	
COLERAINE	1,061	120,524	172,068	205,578	293	103,854	---	196,210	798,527	282,339	71,775	126,373	1,279,014	---	82,007	445,926	1,806,947	
COLOGNE	759	85,292	70,305	78,125	---	26,343	---	---	260,065	254,854	41,500	15,105	571,524	---	---	137,472	708,996	
COMFREY	425	70,435	69,696	55,666	16,514	16,792	---	20,737	249,840	65,476	32,000	3,264	350,580	---	---	31,704	382,284	
COMSTOCK	124	3,294	2,500	9,851	---	1,352	---	2,193	19,190	---	---	---	19,190	---	1,241	---	20,431	
CONGER	133	5,687	10,641	10,868	9,317	2,950	---	509	39,972	---	---	---	62,973	---	---	---	62,973	
COOK	676	67,481	193,758	52,942	---	30,259	1,356	23,734	369,530	192,857	51,909	14,234	628,530	---	---	197,515	826,045	
CORRELL	56	5,090	240	4,007	---	613	---	2,812	12,762	---	---	---	12,762	---	---	---	12,762	
COSMOS	598	52,032	71,038	56,341	29,182	33,323	---	3,795	245,711	206,534	---	9,224	461,469	---	---	---	461,469	
COTTONWOOD	1,058	137,165	110,700	176,280	71,069	32,470	102,617	5,876	636,177	157,052	572,606	45,651	1,411,486	---	29,086	104,998	1,545,570	
COURTLAND	462	28,800	25,701	14,485	---	1,522	---	---	70,508	21,825	32,330	15,437	140,100	---	---	15,188	155,288	
CROMWELL	208	58,234	65,928	12,874	---	1,987	---	2,104	141,127	145,822	15,563	5,075	307,587	10,000	---	---	317,587	
CROSBY	2,134	163,418	638,551	309,200	3,759	172,737	21,144	154,494	1,463,303	867,102	108,936	61,574	2,500,915	---	---	18,305	2,519,220	
CROSSLAKE	1,470	288,236	255,744	168,228	18,000	104,713	61,093	446	896,460	223,135	68,358	85,355	1,273,308	---	---	48,350	1,321,658	
CURRIE	291	23,104	21,003	31,152	1,710	3,118	---	16,535	96,622	11,185	---	---	107,807	---	---	5,000	112,807	
CUYUNA	211	11,641	40,909	13,100	---	1,095	---	1,095	67,455	32,436	21,296	---	121,187	---	---	---	121,187	
CYRUS	326	18,185	12,453	33,985	---	1,281	---	5,546	71,450	26,599	---	---	98,049	---	---	30	98,079	
DAKOTA	357	8,277	9,000	18,900	---	5,971	---	5,246	47,394	2,977	24,500	1,224	76,095	---	---	---	76,095	
DALTON	236	27,937	8,373	13,678	811	9,651	3,300	3,410	67,160	4,215	---	---	71,375	---	---	1,183	72,558	
DANUBE	555	45,846	62,667	44,352	3,215	3,765	---	13,405	173,250	49,488	57,000	36,585	316,323	---	---	78,138	394,461	
DANVERS	103	19,859	20,158	13,216	---	---	---	---	53,233	---	---	---	53,233	---	---	---	53,233	
DARFUR	151	10,333	11,809	15,827	---	1,144	---	4,895	44,008	31,149	---	---	75,157	---	3,000	---	78,157	
DARWIN	242	11,566	1,201	18,826	13,371	9,794	---	---	54,758	---	---	---	54,758	---	---	---	54,758	
DASSEL	1,132	115,515	165,188	180,489	1,820	58,104	11,002	44,084	576,202	510,116	20,000	67,086	1,173,404	---	52,000	538,604	1,764,008	
DAWSON	1,616	219,649	326,094	374,904	1,801	159,020	63,133	96,925	1,241,526	652,338	175,000	45,592	2,114,456	---	125,000	181,875	2,421,331	
DE GRAFF	137	17,313	461	9,393	---	2,864	---	---	30,031	---	---	---	30,031	---	---	---	30,031	
DEER CREEK	307	23,673	34,556	30,294	---	17,272	---	3,620	109,415	---	---	---	109,415	---	20,000	---	129,415	
DEER RIVER	839	127,418	270,689	71,022	---	38,768	---	14,950	522,847	1,605,052	51,700	43,659	2,223,258	---	2,341	---	2,225,599	
DEERWOOD	524	62,898	129,768	93,324	3,759	27,405	---	13,585	330,739	70,225	12,000	8,191	421,155	---	---	47,080	468,235	
DELAVAN	226	39,453	49,538	25,995	2,368	8,317	---	6,100	131,771	7,500	135,000	18,306	292,577	---	---	---	292,577	
DELHI	67	12,571	912	19,402	4,732	115	---	564	38,296	4,825	---	---	43,121	---	---	---	43,121	
DELLWOOD	925	91,136	157,346	89,242	6,848	---	---	964	345,536	719	---	---	346,255	---	---	---	346,255	
DENHAM	39	1,245	1,113	1,046	---	---	---	---	3,404	---	---	---	3,404	---	---	---	3,404	
DENNISON	151	15,833	11,478	10,689	---	3,301	---	2,467	43,768	21,804	5,000	11,113	81,685	---	468	5,140	87,293	
DENT	196	15,915	25,158	25,172	---	9,989	---	---	76,234	55,199	3,627	1,157	136,217	---	---	---	136,217	
DEXTER	303	26,392	5,667	30,862	---	1,477	12,763	3,734	80,895	62,244	38,879	2,147	184,165	---	---	---	184,165	
DODGE CENTER	2,126	160,953	225,235	199,400	3,972	176,941	162,382	75,395	1,004,278	383,127	313,423	---	1,700,828	---	95,000	235,557	2,031,385	
DONALDSON	40	4,262	2,800	14,312	3,999	2,555	---	836	28,764	568	---	---	29,332	---	---	---	29,332	
DONNELLY	226	37,942	18,771	27,882	17,921	2,997	---	3,969	109,482	827	20,000	8,418	138,727	---	---	---	138,727	
DORAN	65	3,529	1,456	3,256	3,626	605	---	2,128	14,600	---	---	---	14,600	---	---	---	14,600	
DOVER	443	20,429	33,927	23,397	---	5,139	---	15,241	98,133	44,110	---	---	142,243	---	4,560	7,665	154,468	
DOVRAY	55	8,786	2,309	6,949	---	1,387	---	---	19,431	6,733	337	706	27,207	---	---	514	27,721	
DUMONT	119	10,893	4,947	30,218	---	66	---	86	46,210	---	---	---	46,210	---	---	---	46,210	
DUNDAS	482	51,528	112,040	17,324	---	12,364	---	1,032	194,288	2,353	38,198	50,783	285,622	---	---	---	285,622	
DUNDEE	100	11,305	5,938	9,547	5,405	2,030	---	4,715	38,940	4,629	---	---	43,569	---	---	---	43,569	
DUNNELL	212	54,387	26,753	50,034	2,080	564	21,183	1,254	156,255	41,852	---	---	198,107	---	---	---	198,107	
EAGLE BEND	532	63,612	55,467	63,078	---	8,567	524	16,467	207,715	1,128,683	45,000	8,758	1,390,156	---	52,587	34,158	1,476,901	
EAGLE LAKE	1,778	145,377	166,698	76,617	62,280	33,198	18,118	---	502,288	460,520	25,000	45,622	1,033,430	---	---	19,615	1,053,045	
EAST GULL LAKE	870	85,335	25,454	46,512	---	3,497	---	5,523	166,321	8,451	45,000	---	232,720	---	3,000	---	235,720	
EASTON	217	41,196	42,413	15,436	---	6,769	---	---	105,814	10,222	25,000	3,640	144,676	16,000	---	34,684	195,360	
ECHO	297	45,032	49,089	33,828	---	1,541	---	15,692	145,182	53,320	---	---	198,502	---	20,000	---	218,502	
EDEN VALLEY	726	88,798	143,208	77,525	17,053	38,608	185,067	19,355	569,614	185,319	45,000	35,262	835,195	---	---	37,535	872,730	
EDGERTON	1,115	49,084	163,124	122,173	---	58,220	7,468	275	400,344	183,972	24,446	8,789	617,551	---	16,000	---	633,551	
EFFIE	112	7,047	454	2,866	5,806	3,756	---	3,041	22,970	---	---	---	22,970	---	---	---	22,970	
EITZEN	242	15,493	8,555	1,802	442	3,127	15,018	22,093	66,530	49,671	20,000	9,092	145,293	---	---	---	145,293	
ELBA	232	7,274	551	9,306	---	2,015	---	2,378	21,524	2,362	---	---	23,886	---	---	---	23,886	
ELBOW LAKE	1,183	244,174	66,799	162,616	147,031	21,048	26,154	9,513	677,335	1,120,319	182,842	71,771	2,052,267	---	23,600	166,527	2,242,394	
ELGIN	777	205,637	84,334	59,830	---	9,599	10,000	6,265	375,665	51,575	15,000	8,128	450,368	---	7,600	16,360	474,328	
ELIZABETH	161	29,979	27,602	18,940	6,883	6,795	---	3,838	94,037	19,986	7,872	139,402	---	---	---	6,160	145,562	
ELKO	298	58,356	14,187	21,462	2,568	7,670	---	13,741	117,984	16,804	19,913	11,314	166,015	---	---	---	166,015	
ELKTON	136	7,736	1,786	4,803	1,421	2,956	1,632	2,650	22,984	6,239	25,000	2,237	56,460	---	11,000	---	67,460	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Current Expenditures										Debt Service			Other Financing Uses			Total Expenditures and Other Uses	
	Popu- Lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
				Sanitation	Highways										Enterprise Funds	Governmental Funds		
ELLENDALE	557	45,309	48,653	45,307	20,456	6,566	9,744	24,133	200,168	47,706	---	---	247,874	---	---	5,000	252,874	
ELLSWORTH	572	69,454	6,520	152,153	---	3,540	1,000	7,577	240,244	6,882	---	5,850	252,976	---	15,000	1,000	268,976	
ELMDALE	127	3,185	1,106	5,876	4,537	---	---	14,238	28,942	663	---	10	29,615	---	---	---	29,615	
ELMORE	692	80,216	81,164	75,512	1,982	9,524	3,591	---	251,989	283,462	25,301	8,459	569,211	---	18,426	---	587,637	
ELROSA	212	8,359	22,009	4,175	12,228	8,341	---	3,772	58,884	5,517	---	---	64,401	---	---	---	64,401	
ELYSIAN	467	110,009	52,251	82,612	23,931	8,699	14,277	25,098	316,877	433,154	55,270	59,575	864,876	---	---	10,000	874,876	
EMILY	746	80,386	43,725	123,514	2,057	6,016	57,990	56,768	370,456	119,196	6,032	2,066	497,750	---	---	---	497,750	
EMMONS	431	67,121	---	42,698	13,941	7,572	---	1,821	133,153	---	---	---	133,153	---	---	---	133,153	
ERHARD	180	16,278	825	3,545	45	1,665	---	1,610	23,968	309	---	---	24,277	---	---	---	24,277	
ERSKINE	424	42,167	48,122	68,001	---	21,010	1,093	18,389	198,782	28,588	8,895	3,840	240,105	---	---	---	240,105	
EVAN	84	5,222	340	9,103	907	1,596	---	1,546	18,714	---	---	---	18,714	---	---	---	18,714	
EVANSVILLE	570	34,120	19,848	41,824	---	4,452	11,291	17,834	129,369	8,487	---	---	137,856	---	---	1,000	138,856	
EXCELSIOR	2,335	346,144	715,702	207,136	7,047	84,834	---	44,794	1,405,567	242,236	60,460	30,472	1,738,825	---	---	311,566	2,050,391	
EYOTA	1,580	80,082	58,306	111,231	700	34,359	14,024	---	298,702	29,695	17,950	14,711	361,058	---	---	17,000	378,058	
FAIRFAX	1,331	155,111	163,301	89,372	65,060	81,408	15,522	---	569,774	218,010	740,000	89,819	1,617,603	---	132,920	75,894	1,826,417	
FARWELL	71	3,323	397	3,755	---	701	---	6,838	15,013	90,251	---	---	105,264	---	---	---	105,264	
FEDERAL DAM	116	8,318	3,860	2,673	---	---	---	2,746	17,597	12,122	---	---	29,719	---	---	---	29,719	
FELTON	204	9,021	4,974	27,163	4,370	4,928	---	36,901	87,357	14,041	2,230	1,073	104,701	---	16,054	8,454	129,209	
FERTILE	857	98,652	65,049	68,410	---	5,724	---	126,854	364,689	68,806	48,900	27,835	510,230	---	---	---	53,787	564,017
FIFTY LAKES	392	56,243	20,686	90,082	---	---	---	167,011	13,786	18,719	7,654	---	207,170	---	---	23,683	230,853	
FINLAYSON	252	36,191	12,160	21,938	---	7,829	---	5,692	83,810	246,376	10,000	---	353,436	---	22,565	---	376,001	
FISHER	409	58,179	42,801	29,547	---	10,193	---	---	140,720	92,209	29,000	22,441	284,370	---	---	54,641	339,011	
FLENSBURG	212	19,154	6,757	13,824	27	531	---	14,987	55,280	20,686	---	---	75,966	---	---	---	75,966	
FLOODWOOD	570	132,603	195,708	54,789	---	---	43,008	49,445	475,553	36,989	20,000	14,649	547,191	8,402	6,294	12,922	574,809	
FLORENCE	48	2,083	199	6,582	2,602	1,396	---	894	13,756	---	---	---	13,756	---	---	---	13,756	
FOLEY	2,086	284,765	240,563	94,444	---	56,901	100,000	28,544	805,217	504,551	840,091	82,499	2,232,358	129,697	---	892,071	3,254,126	
FORADA	178	15,427	17,178	3,312	---	2,174	---	---	38,091	8,060	---	---	46,151	---	---	4,811	50,962	
FORESTON	376	23,239	46,200	24,162	---	5,089	---	---	98,690	52,954	90,000	8,189	249,833	---	6,779	---	256,612	
FORT RIPLEY	90	2,737	550	4,738	---	2,100	---	1,775	11,900	31,795	---	---	43,695	---	---	743	44,438	
FOSSTON	1,530	102,171	197,416	117,107	61,032	242,972	34,247	125,699	880,644	1,916,890	157,000	103,897	3,058,431	---	33,000	5,524	3,096,955	
FOUNTAIN	326	33,566	15,980	36,256	763	3,678	---	---	90,243	628,668	25,000	17,099	761,010	---	---	16,757	777,767	
FOXHOME	156	9,710	4,467	9,043	184	882	---	4,345	28,631	---	---	---	28,631	---	---	---	28,631	
FRANKLIN	504	89,261	45,569	51,514	---	19,487	---	---	205,831	241,464	75,000	22,447	544,742	2,226	---	5,000	551,968	
FRAZEE	1,233	94,621	132,382	62,193	24,402	27,764	203,989	6,087	551,438	27,925	64,810	1,318	645,491	---	---	---	645,491	
FREEBORN	295	38,647	12,104	19,554	---	6,057	7,000	12,445	95,807	30,961	22,000	3,963	152,731	---	---	171,404	324,135	
FREEPORT	565	76,312	67,584	55,629	248	3,974	---	---	203,747	69,783	15,000	5,931	294,461	---	---	6,528	300,989	
FROST	237	39,830	35,120	51,563	---	20,884	---	---	147,397	6,457	---	---	153,854	---	30,000	---	183,854	
FULDA	1,260	99,906	214,387	183,716	---	49,805	38,303	25	586,142	168,317	243	77	754,779	---	3,300	15,890	773,969	
FUNKLEY	17	600	271	336	---	---	---	578	1,785	---	---	---	1,785	---	---	---	1,785	
GARFIELD	276	32,256	26,901	8,693	746	1,291	---	---	69,887	13,014	2,000	1,320	86,221	---	---	---	86,221	
GARRISON	138	19,109	45,828	28,016	1,740	13,425	4,942	40,345	153,405	93,776	---	---	247,181	---	---	3,000	250,181	
GARVIN	133	20,641	27,436	21,537	---	9,419	---	---	79,033	28,928	---	---	107,961	---	17,434	422	125,817	
GARY	191	27,784	23,142	39,911	8,717	4,796	111,231	11,728	227,309	---	7,000	7,050	241,359	---	---	---	241,359	
GAYLORD	2,023	222,210	231,525	111,699	---	138,396	33,615	8,686	746,131	1,798,055	877,796	326,254	3,748,236	---	---	304,469	4,052,705	
GEM LAKE	458	40,245	72,498	6,714	---	---	---	---	119,457	---	---	---	119,457	---	---	---	119,457	
GENEVA	449	44,019	1,186	6,221	---	36,656	---	9,569	97,651	20,734	---	---	118,385	---	2,525	18,500	139,410	
GENOLA	85	4,162	---	3,731	1,608	---	---	3,833	13,334	---	---	---	13,334	---	---	---	13,334	
GEORGETOWN	107	9,947	19,098	7,789	3,117	838	---	---	40,789	5,956	---	---	46,745	---	---	---	46,745	
GHENT	314	18,667	24,523	32,164	---	---	---	1,831	77,185	113,953	---	---	191,138	---	150	45,813	237,101	
GIBBON	709	50,885	86,597	134,435	---	22,332	39,061	52,435	385,745	237,908	45,000	33,010	701,663	---	---	---	701,663	
GILBERT	1,909	207,978	363,468	384,743	129,501	251,532	53,971	124,828	1,516,021	726,064	86,704	45,545	2,374,334	---	32,047	---	2,406,381	
GILMAN	206	17,173	1,901	3,793	2,122	18,869	---	---	43,858	1,500	---	---	45,358	---	---	---	45,358	
GLENVILLE	783	51,207	53,278	33,418	---	50,230	---	---	188,133	100,834	5,000	7,654	301,621	---	8,254	61,143	371,018	
GLYNDON	924	143,813	131,333	107,111	65,063	18,790	---	41,258	507,368	510,401	106,669	35,528	1,159,966	---	---	31,000	1,190,966	
GNOWICK	294	54,304	36,400	36,067	---	29,633	12,899	---	169,303	27,500	---	---	229,403	---	---	5,266	234,669	
GOOD THUNDER	586	51,046	94,279	32,282	25,387	14,742	14	---	217,750	44,551	66,201	26,563	355,065	---	---	---	355,065	
GOODHUE	683	43,553	96,138	64,054	19,154	215,117	9,602	40,901	488,519	68,784	27,636	7,620	592,559	---	400	40,825	633,784	
GOODRIDGE	107	13,364	4,427	11,651	9,875	1,992	---	17,184	58,493	---	1,462	---	59,955	---	17,768	---	77,723	
GRACEVILLE	659	56,872	65,754	178,415	699	24,365	5,000	24,970	356,075	359,454	50,000	31,150	796,679	---	29,500	36,500	862,679	
GRANADA	375	34,081	13,326	17,007	4,062	1,691	---	---	100,167	1,970	---	---	102,137	---	---	15,000	117,137	
GRAND MARAIS	1,239	310,832	462,074	182,182	---	160,659	15,000	---	1,130,747	127,760	125,000	47,376	1,430,883	---	---	71,448	1,502,331	
GRAND MEADOW	986	70,170	110,496	79,874	796	53,144	40,087	7,727	362,294	111,933	---	---	474,227	---	---	21,108	495,335	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

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	
GRASSTON	113	13,499	4,599	3,283	1,145	57	---	840	23,423	14,596	---	---	38,019	---	---	3,500	41,519
GREEN ISLE	298	78,193	70,019	42,856	15,421	7,702	3,663	25,822	243,676	140,641	21,500	15,081	420,898	---	---	---	420,898
GREENBUSH	832	66,915	67,189	82,929	---	62,527	140,150	31,993	451,703	111,207	5,000	19,818	587,728	---	---	30,412	618,140
GREENFIELD	1,727	281,911	100,609	169,132	16,875	4,161	---	11,459	584,147	360	55,800	17,642	657,949	---	---	---	657,949
GREENWALD	205	6,634	3,696	12,538	---	556	---	---	23,424	11,597	---	---	35,021	---	---	---	35,021
GREENWOOD	703	91,911	116,356	28,410	10,436	5,653	---	13,228	265,994	600	---	---	266,594	1,474	---	---	268,068
GREY EAGLE	359	41,497	36,481	57,235	322	11,437	11,800	9,799	168,571	847,666	140,000	19,304	1,175,541	---	10,275	797	1,186,613
GROVE CITY	594	52,117	121,690	33,540	6,285	21,232	---	122,186	357,050	53,782	---	---	410,832	---	---	---	410,832
GRYGLA	249	37,540	33,221	43,437	16,210	11,110	135,945	55,160	332,623	69,379	12,208	11,418	425,628	---	4,217	23,626	453,471
GULLY	127	9,191	858	4,951	6,025	992	---	3,625	25,642	887	---	---	26,529	---	---	---	26,529
HACKENSACK	257	23,348	51,797	41,565	---	17,212	---	3,183	137,105	19,162	---	---	156,267	---	---	---	156,267
HADLEY	97	5,455	562	9,779	---	1,170	---	2,257	19,223	5,087	---	---	24,310	---	800	---	25,110
HALLOCK	1,267	84,727	183,955	207,636	520	55,822	16,019	22,502	571,181	254,960	109,636	156,450	1,092,227	---	47,136	9,636	1,148,999
HALMA	80	550	---	5,959	3,542	256	---	---	10,307	---	---	---	10,307	---	---	---	10,307
HALSTAD	596	16,849	197,272	74,600	---	668	450,092	41,266	780,747	65,570	417,845	96,406	1,360,568	---	---	60,900	1,421,468
HAMBURG	524	94,370	62,653	18,846	---	9,892	---	185,761	16,011	105,375	43,554	---	350,701	---	20,000	7,285	377,986
HAMMOND	201	10,993	1,514	7,079	---	2,334	---	---	21,920	11,313	---	---	33,233	---	1,000	---	34,233
HAMPTON	434	43,983	5,621	(150)	559	5,405	---	4,393	59,811	3,194	15,532	944	79,481	---	---	---	79,481
HANCOCK	727	60,730	70,840	71,675	48,988	15,432	79	---	267,744	24,850	45,612	20,813	359,019	---	---	18,205	377,224
HANLEY FALLS	240	33,556	25,518	41,656	---	4,887	---	20,517	126,134	36,975	43,000	19,725	225,834	---	3,000	3,180	232,014
HANOVER	1,256	150,082	75,228	57,893	11,137	25,344	---	21,385	341,069	52,703	57,000	42,374	493,146	3,327	---	85,603	582,076
HANSKA	439	34,252	11,655	62,159	17,532	34,038	---	---	159,636	80,949	---	---	240,585	---	---	---	240,585
HARDING	98	4,308	---	2,242	4,389	366	---	1,736	13,041	6,331	---	---	19,372	---	---	---	19,372
HARDWICK	228	19,039	18,985	14,684	989	7,120	---	2,303	63,120	11,072	---	---	74,192	---	15,763	---	89,955
HARMONY	1,112	144,173	95,323	80,868	---	120,643	78,016	10,000	529,023	95,803	160,000	49,129	833,955	---	---	247,801	1,081,756
HARRIS	1,051	74,944	31,234	6,801	876	9,794	---	17,551	141,200	61,804	---	---	203,004	---	31,051	---	234,055
HARTLAND	300	65,845	7,750	19,541	---	8,160	---	1,435	102,731	6,890	---	---	109,621	---	---	5,000	114,621
HATFIELD	57	5,715	2,302	6,213	250	5,450	---	---	19,930	---	---	---	19,930	---	---	---	19,930
HAWLEY	1,736	204,355	248,607	84,070	2,787	71,198	52,600	4,700	668,317	962,541	222,000	144,403	1,997,261	---	20,000	66,420	2,083,681
HAYFIELD	1,306	82,540	135,865	199,574	495	70,081	30,468	11,301	530,324	342,621	121,726	54,307	1,048,978	---	---	---	1,048,978
HAYWARD	233	23,521	10,670	7,605	---	5,893	7,079	47,032	101,800	48,992	279,661	40,693	471,146	---	---	88,105	559,251
HAZEL RUN	77	3,039	2,500	4,016	---	545	---	930	11,030	9,032	5,000	8	25,070	---	---	---	25,070
HECTOR	1,145	102,392	170,690	105,593	184	110,476	10,037	20,841	520,213	132,357	170,000	103,774	926,344	---	20,000	205,049	1,151,393
HEIDELBERG	77	2,565	---	1,486	2,660	---	---	---	7,585	---	---	---	7,585	---	---	---	7,585
HENDERSON	857	92,905	128,210	109,916	48,053	18,580	19,525	1,018	418,207	829,846	40,000	78,608	1,366,661	---	---	57,666	1,424,327
HENDRICKS	683	83,310	63,600	76,602	38,146	15,637	26,049	4,466	307,810	3,179	---	---	310,989	125,163	22,082	3,000	461,234
HENDRUM	305	44,861	157,109	20,851	---	2,902	2,235	2,937	230,895	89,260	123,380	10,960	454,495	---	1,713	23,157	479,365
HENNING	786	76,420	97,170	62,085	1,269	6,218	12,042	16,792	271,996	44,932	32,227	12,320	361,475	---	1,500	25,875	388,850
HENRIETTE	79	4,008	330	7,606	---	672	---	418	13,034	---	---	---	13,034	---	---	500	13,534
HERMAN	474	151,620	43,166	94,945	34,848	5,644	24,658	6,951	361,832	287,478	47,796	21,104	718,210	7,956	8,100	45,500	779,766
HERON LAKE	767	107,141	133,708	99,073	---	40,348	16,211	39,274	435,755	298,588	10,000	19,949	764,292	---	---	43,803	808,095
HEWITT	261	24,266	9,881	11,990	---	17,145	---	---	63,282	3,728	31,300	1,690	100,000	---	4,500	---	104,500
HILL CITY	516	39,645	71,332	53,594	---	12,628	12,631	36,838	226,668	470,429	51,000	28,616	776,713	---	---	30,499	807,212
HILLMAN	46	3,864	---	2,574	116	340	---	691	7,585	475	---	---	8,060	---	---	---	8,060
HILLS	616	45,176	34,134	39,062	---	34,227	320	3,450	156,369	11,505	3,186	952	172,012	---	97,437	5,482	274,931
HILLTOP	777	136,355	179,399	57,917	9,938	---	---	---	383,609	13,043	---	(369)	396,283	---	---	---	396,283
HINCKLEY	1,150	257,129	106,640	92,836	---	38,146	7,614	44,302	546,667	57,322	233,000	113,201	950,190	---	---	118,316	1,068,506
HITTERDAL	235	15,658	13,337	27,685	---	10,669	---	---	67,349	31,627	---	---	98,976	---	---	---	98,976
HOFFMAN	634	64,463	46,085	74,080	53,334	42,375	35,380	---	315,717	367,140	---	---	682,857	---	---	83,527	766,384
HOKAH	706	70,741	65,522	64,768	---	33,528	---	---	234,559	26,972	27,000	34,105	322,636	---	35,000	---	357,636
HOLDINGFORD	621	91,283	88,206	64,640	---	3,219	---	---	247,348	1,386,873	995,000	222,384	2,851,605	---	---	---	2,851,605
HOLLAND	205	35,849	5,773	21,972	---	6,649	---	3,109	73,352	---	---	---	76,352	---	3,000	---	79,352
HOLLANDALE	275	33,398	10,764	16,960	931	3,346	---	4,823	70,222	61,068	1,233	96	132,619	---	---	---	132,619
HOLLOWAY	118	35,498	1,352	7,893	---	4,008	---	910	49,661	---	---	---	49,661	---	---	---	49,661
HOLT	101	4,453	1,614	2,347	4,187	384	---	---	12,985	758	---	---	13,743	---	---	---	13,743
HOUSTON	1,010	75,554	148,380	79,844	6,889	48,314	81,556	25,773	466,310	636,469	115,255	94,448	1,312,482	---	---	24,000	1,336,482
HOWARD LAKE	1,720	185,214	256,029	133,621	77,786	47,984	---	89,424	790,058	294,788	358,691	230,036	1,673,573	115,755	---	491,960	2,281,288
HOYT LAKES	2,312	595,757	427,144	436,258	170,863	444,524	---	3,927	2,078,473	519,906	331,014	30,765	2,960,158	---	24,923	465,282	3,450,363
HUMBOLDT	65	5,238	---	4,742	---	128	---	2,184	12,292	32,460	---	---	44,752	---	---	---	44,752
IHLEN	94	13,484	1,200	9,242	6,121	3,262	---	28,204	61,513	---	---	---	61,513	---	---	---	61,513
IONA	168	15,218	---	26,309	---	149	---	6,424	48,100	52,730	---	---	100,830	---	4,000	23,442	128,272
IRON JUNCTION	129	6,348	1,500	2,944	---	---	---	697	11,489	---	---	---	11,489	---	---	---	11,489

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Sanitation	Highways										Governmental Funds	Enterprise Funds	
IRONTON	564	61,854	81,111	102,468	1,350	6,174	2,072	5,582	260,611	203,237	10,000	6,446	480,294	---	---	75,657	555,951
ISANTI	2,026	211,176	268,347	139,364	---	76,962	---	---	695,849	75,152	102,721	70,796	944,518	---	---	---	944,518
ISLE	627	50,050	145,008	39,118	---	3,848	22,000	40,561	300,585	44,762	97,881	107,014	550,242	390,000	---	14,667	954,909
IVANHOE	740	55,554	100,828	103,645	1,045	44,128	16,917	11,016	333,133	317,880	---	4,758	655,771	51,460	---	60,085	767,316
JANESVILLE	2,033	194,668	197,603	82,884	---	12,752	13,932	7,705	509,544	1,074,459	178,000	133,819	1,895,822	---	---	97,996	1,993,818
JASPER	600	87,702	58,844	26,264	1,200	27,279	288,819	28,660	518,768	41,450	205,958	22,165	788,341	---	---	24,171	812,512
JEFFERS	446	43,079	24,259	62,969	15,822	3,982	---	---	150,111	69,925	22,000	7,995	250,031	---	---	29,995	280,026
JENKINS	334	24,918	4,465	27,830	---	441	2,199	4,155	64,008	---	---	---	64,008	---	---	16,400	80,408
JOHNSON	41	4,244	80	8,506	921	---	---	250	14,001	184	---	---	14,185	---	700	3,000	17,885
KANDIYOHI	526	50,426	35,032	29,666	---	3,865	---	---	118,989	13,797	42,631	13,854	189,271	---	11,000	---	200,271
KARLSTAD	867	95,715	33,601	83,657	1,791	20,631	39,615	47,666	322,676	194,301	113,039	154,805	784,821	---	10,000	28,073	822,894
KASOTA	685	53,430	44,056	36,430	---	6,644	---	---	140,560	16,161	---	---	156,721	---	---	---	156,721
KEEWATIN	1,092	139,793	234,612	311,414	36	50,648	10,465	32,937	779,905	324,482	---	---	1,104,387	---	13,766	60,126	1,178,279
KELLIHER	365	29,581	40,520	22,094	---	---	9,194	2,822	104,211	97,682	48,000	2,985	252,878	---	16,500	4,000	273,378
KELLOGG	432	49,872	66,916	41,759	---	7,391	---	26,635	192,573	171,459	10,000	29,325	403,357	---	---	---	403,357
KENNEDY	320	45,904	12,035	63,029	---	653	4,586	11,385	137,592	14,762	50,000	17,445	219,799	---	---	---	219,799
KENNETH	75	4,353	---	6,080	---	600	---	4,316	15,349	5,723	---	1,896	22,968	---	---	---	22,968
KENSINGTON	292	11,427	30,510	26,537	143	5,739	---	679	75,035	14,583	---	---	89,618	---	---	21,780	111,398
KENT	124	10,171	580	15,572	---	---	---	---	26,323	17,719	---	---	44,042	---	---	---	44,042
KENYON	1,585	274,432	237,849	125,321	16,053	88,254	79,188	6,582	827,679	112,189	260,000	79,705	1,279,573	---	78,134	139,058	1,496,765
KERKHOVEN	741	128,560	82,610	46,106	986	22,709	---	---	21,201	302,172	73,385	43,000	432,917	---	---	---	432,917
KERRICK	65	3,038	5,129	7,595	---	200	---	5,702	21,664	---	---	---	21,664	---	---	---	21,664
KETTLE RIVER	194	34,491	23,051	11,644	813	3,612	---	42,043	115,654	2,142	8,000	205	126,001	562	---	11,305	137,868
KIESTER	593	43,863	52,681	57,347	4,311	4,785	---	7,525	170,512	1,582	---	---	172,094	---	108,296	---	280,390
KILKENNY	174	13,146	18,090	3,969	---	2,375	---	8,081	45,661	25,263	---	---	70,924	---	---	---	70,924
KIMBALL	685	70,164	147,483	68,869	27,540	9,128	---	---	323,184	47,655	25,232	18,027	414,098	---	7,777	48,588	470,463
KINBRAE	17	1,906	---	2,960	467	---	---	---	5,333	---	---	---	5,333	---	---	---	5,333
KINGSTON	127	2,786	1,121	2,702	---	4,406	---	582	11,597	---	---	---	11,597	---	---	2,000	13,597
KINNEY	246	67,324	146,361	83,076	2,048	11,801	---	---	310,610	---	24,772	---	335,382	---	---	30,000	365,382
LA PRAIRIE	513	54,319	23,352	65,218	2,173	8,591	11,211	---	164,864	86,661	70,000	47,306	368,831	---	30,608	8,593	408,032
LA SALLE	94	4,195	2,018	4,164	---	1,267	---	---	11,644	11,028	12,878	969	36,519	---	1,820	12,131	50,470
LAFAYETTE	484	58,163	38,629	47,545	---	4,510	---	---	148,847	1,723	28,979	22,495	202,044	---	---	6,061	208,105
LAKE BENTON	674	46,006	57,741	72,925	---	18,228	11,913	49,100	255,913	64,891	50,000	8,500	379,304	---	---	5,242	384,546
LAKE BRONSON	262	48,225	567	27,419	---	585	---	16,591	93,387	9,364	9,000	2,500	114,251	---	3,408	---	117,659
LAKE CRYSTAL	2,166	178,950	218,927	172,327	95,316	69,317	43	41,972	776,852	231,940	153,970	121,322	1,284,084	90,000	190,000	1,564,084	
LAKE HENRY	86	8,530	14,718	12,751	---	---	---	---	35,999	---	---	---	35,999	---	---	---	35,999
LAKE LILLIAN	226	28,204	21,069	19,162	---	19,981	---	---	88,416	---	---	---	88,416	---	---	---	88,416
LAKE PARK	656	58,379	90,382	88,569	22,295	22,523	5,529	11,013	298,690	197,408	---	---	496,098	---	8,639	---	504,737
LAKE SHORE	860	153,881	145,575	71,148	---	1,761	---	17,450	389,815	14,973	---	---	404,788	---	12,020	---	416,808
LAKE ST. CROIX BEACH	1,148	93,238	54,448	16,745	12,456	21,052	---	118,351	316,290	37,278	80,000	81,570	515,138	---	---	---	515,138
LAKE WILSON	316	17,628	19,649	38,302	18,102	16,598	---	2,291	112,570	14,731	---	---	127,301	---	---	---	127,301
LAKEFIELD	1,683	136,824	204,622	170,058	1,327	28,372	37,013	41,891	620,107	641,100	90,065	46,612	1,397,884	---	38,427	119,422	1,555,733
LAKELAND	2,039	103,588	94,855	43,227	23,801	11,887	---	57,419	334,777	800	85,000	151,546	572,123	---	---	---	572,123
LAKELAND SHORES	364	26,457	15,543	4,761	---	1,012	---	5,958	53,731	---	15,000	25,238	93,969	---	---	---	93,969
LAMBERTON	964	61,282	98,237	153,221	996	52,647	3,000	29,309	398,692	21,160	45,000	17,184	482,036	---	11,500	493,536	
LANCASTER	338	24,918	3,000	82,047	---	5,109	4,000	4,365	123,439	---	23,000	13,025	159,464	---	---	---	159,464
LANDFALL	592	66,857	109,465	38,031	1,773	35,948	---	17,632	269,706	83,502	4,731	1,689	359,628	---	---	---	359,628
LANESBORO	849	164,421	110,649	90,742	---	117,003	15,741	---	498,556	88,159	26,000	33,554	646,269	---	---	---	646,269
LAPORTE	146	10,782	796	3,157	251	453	---	1,794	17,233	840	---	---	18,073	---	---	2,423	20,496
LASTRUP	112	3,808	1,753	7,665	5,742	5,436	---	424	24,828	---	---	---	24,828	---	---	---	24,828
LE CENTER	2,103	154,175	206,935	182,057	---	77,705	58,526	43,610	723,008	660,872	72,271	64,668	1,520,819	---	121,621	---	1,642,440
LENGBY	104	14,711	537	4,959	5,125	6,036	---	1,730	33,098	11,841	---	---	44,939	---	---	---	44,939
LEONARD	32	4,575	128	8,927	---	247	---	300	14,177	---	---	---	14,177	---	---	---	14,177
LEONIDAS	65	10,919	2,400	23,099	6,556	13,739	---	500	57,213	24,815	---	---	82,028	---	---	---	82,028
LEROY	932	75,808	62,883	77,006	---	50,005	11,174	12,864	289,740	41,091	15,000	11,047	356,878	---	---	6,795	363,673
LESTER PRAIRIE	1,239	145,179	150,729	74,207	79,890	55,508	310	2,365	508,188	76,257	75,000	14,115	673,560	---	---	82,739	756,299
LEWISTON	1,417	71,069	166,552	62,534	---	76,050	106,431	5,822	488,458	426,288	56,000	34,462	1,005,208	15,979	24,900	1,046,087	
LEWISVILLE	296	34,225	5,411	---	---	---	---	5,946	45,582	2,850	38,000	4,417	90,849	---	2,500	47,000	140,349
LExINGTON	2,243	178,296	376,464	97,213	13,711	42,487	---	---	708,171	79,674	122,000	70,648	980,493	---	---	158,376	1,138,869
LILYDALE	600	83,794	127,193	1,928	1,659	---	---	8,877	223,451	---	---	---	223,451	---	---	---	223,451
LINDSTROM	2,824	155,364	312,418	132,626	---	49,079	---	199,931	849,418	827,427	1,415,000	131,383	3,223,228	---	18,973	260,131	3,502,332
LISMORE	248	27,006	18,557	31,100	12,766	1,111	---	3,891	94,431	61,511	22,687	10,401	189,030	---	6,700	25,711	221,441

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
LITTLEFORK	879	116,202	74,448	89,511	---	27,709	22,237	1,453	331,560	62,316	53,588	29,618	477,082	---	---	19,931	497,013	
LONG BEACH	227	7,663	2,806	11,967	---	---	---	14,854	37,290	12,251	---	---	49,541	---	---	---	49,541	
LONG LAKE	1,930	241,065	417,993	152,662	16,090	69,685	43,266	46,630	987,391	695,264	180,000	78,880	1,941,535	---	---	---	1,941,535	
LONGVILLE	238	47,273	95,903	20,962	---	20,296	---	37,833	222,267	196,009	---	---	418,276	---	---	---	418,276	
LONSDALE	1,368	77,579	215,097	159,548	32,524	36,671	---	---	521,419	399,573	35,000	31,750	987,742	---	10,000	325,000	1,322,742	
LORETTO	526	46,620	34,338	50,528	191	63,311	---	6,963	201,951	16,144	5,000	1,789	224,884	---	---	23,306	248,190	
LOUISBURG	32	4,477	91	2,783	2,448	1,446	---	1,541	12,786	---	---	---	12,786	---	---	---	12,786	
LOWRY	230	14,516	30,024	21,653	---	17,434	---	110	83,737	64,120	9,185	4,285	161,327	---	5,000	---	166,327	
LUCAN	229	37,802	6,170	55,784	---	17,338	---	---	117,094	---	18,000	1,800	136,894	---	---	---	136,894	
LYLE	509	26,652	21,434	33,437	---	6,401	1,000	7,820	96,744	32,694	41,639	28,060	199,137	---	---	16,606	215,743	
LYND	301	27,934	38,292	25,434	---	---	27	14,321	106,008	860	2,868	3,617	113,353	---	10,000	---	123,353	
MABEL	746	64,750	116,063	91,923	19,233	31,768	132,515	76,100	532,352	133,753	65,000	55,332	786,437	---	50,755	28,047	865,239	
MADIELA	2,236	156,436	368,264	170,377	62,854	91,897	92,757	120,763	1,063,348	293,909	17,175	6,172	1,380,604	---	80,000	---	1,460,604	
MADISON	1,923	221,985	274,768	211,824	3,493	112,529	68,187	24,352	917,138	1,297,370	40,000	13,734	2,268,242	---	265,000	2,150,000	4,683,242	
MADISON LAKE	736	80,850	98,948	101,483	34,337	5,954	---	12,899	386,761	15,121	194,577	81,194	677,653	---	---	5,100	682,753	
MAGNOLIA	156	14,771	10,463	8,237	---	---	---	2,954	36,425	13,539	---	---	49,964	---	7,124	---	57,088	
MAHNOMEN	1,208	175,598	141,733	84,814	---	12,200	17,001	71,307	502,653	85,915	120,523	142,716	851,807	---	140,993	---	992,800	
MANCHESTER	71	2,676	3,742	3,429	375	1,139	---	---	11,361	11,047	---	---	22,408	---	---	---	22,408	
MANHATTAN BEACH	53	27,876	3,871	962	---	---	---	---	32,709	---	---	---	32,709	---	---	---	32,709	
MANTORVILLE	990	95,183	87,642	61,628	---	22,872	3,996	---	271,321	78,263	---	2,004	351,588	---	1,000	---	352,588	
MAPLE LAKE	1,490	121,111	199,666	94,810	57,661	7,848	224,233	9,632	714,961	742,789	250,000	84,343	1,792,093	---	---	32,204	1,824,297	
MAPLE PLAIN	2,226	178,460	407,282	174,341	12,860	17,831	---	1,693	796,467	545,444	213,000	89,747	1,644,658	---	---	998,076	2,642,734	
MAPLETON	1,557	96,550	152,871	138,813	4,270	31,546	35,189	---	459,239	319,820	459,935	141,930	1,380,924	---	---	352,098	1,733,022	
MAPLEVIEW	203	34,293	33,373	9,098	1,760	11,365	---	17,056	106,945	6,576	---	---	113,521	---	10,000	---	123,521	
MARBLE	618	125,585	93,759	202,348	---	44,820	---	24,115	490,627	70,969	7,857	2,348	571,801	---	6,024	23,400	601,225	
MARIETTA	198	34,493	11,830	19,068	2,789	2,139	---	---	70,319	21,947	6,000	8,450	106,716	---	14,599	---	121,315	
MARINE ON ST. CROIX	665	173,789	38,199	29,232	45,409	28,715	---	5,541	320,885	106,518	---	---	427,403	---	---	147,681	575,084	
MAYER	525	195,179	51,339	35,675	22,523	30,340	---	831	335,887	10,357	---	---	346,244	---	1,338	13,113	360,695	
MAYNARD	429	64,415	22,540	70,915	---	14,024	---	55,358	227,252	14,000	30,231	16,085	287,568	---	---	1,200	288,768	
MAZEPPA	756	105,841	57,253	86,785	2,674	5,232	---	9,153	266,938	31,275	---	---	298,213	---	---	---	298,213	
MC GRATH	74	3,528	22,147	2,665	2,429	31,390	---	---	62,159	108,531	---	---	170,690	---	---	---	170,690	
MC GREGOR	373	28,672	125,483	62,026	---	4,563	11,484	19,487	251,715	340,570	16,000	26,380	634,665	---	---	6,857	641,522	
MC INTOSH	656	110,615	57,422	77,232	---	30,007	11,251	---	286,527	73,061	200,000	27,716	587,304	---	68,845	63,793	719,942	
MC KINLEY	117	22,562	3,765	22,049	2,570	10,936	---	10,544	72,426	52,667	---	---	125,093	---	40,165	---	165,258	
MEADOWLANDS	121	15,147	4,300	8,222	36	1,841	---	12,734	42,480	11,948	---	619	55,047	---	---	6,600	61,647	
MEDFORD	770	89,817	59,948	74,128	---	42,506	---	---	266,399	425,408	150,000	168,449	1,010,256	---	---	---	1,010,256	
MEDICINE LAKE	374	16,921	18,888	43,871	29,460	10,614	---	21,088	140,842	183,640	---	---	324,482	---	---	---	324,482	
MEIRE GROVE	119	8,500	1,606	7,427	789	---	---	5,168	23,490	31,319	---	---	54,809	---	---	---	54,809	
MENAHGA	1,137	99,106	185,233	82,566	---	33,624	---	11,826	412,355	820,126	443,415	72,250	1,748,146	---	39,364	---	1,787,510	
MENDOTA	162	64,167	36,563	34,923	612	8,667	---	3,508	148,440	27,852	---	---	176,292	---	---	---	176,292	
MENTOR	177	34,245	26,965	14,433	---	12,051	---	14,459	102,153	1,161	2,233	723	106,270	---	---	---	106,270	
MIDDLE RIVER	279	55,518	12,851	8,163	---	322	2,000	---	78,854	---	---	---	78,854	---	---	500	79,354	
MIESVILLE	136	8,535	45,199	3,456	---	2,394	---	---	59,584	1,000	---	---	60,584	---	---	---	60,584	
MILACA	2,366	225,420	323,364	131,817	---	39,211	---	70,424	790,236	220,672	140,000	39,713	1,190,621	---	10,000	---	1,200,621	
MILAN	329	52,017	32,514	21,578	---	16,724	5,565	---	128,398	12,421	1,574	8,185	150,578	---	2,000	7,000	159,578	
MILLERVILLE	100	9,360	21,955	4,802	---	7,871	---	---	43,988	8,189	---	---	52,177	---	---	---	52,177	
MILLVILLE	170	8,572	2,602	15,460	---	3,755	---	---	30,389	25,760	---	---	56,149	---	---	---	56,149	
MILROY	291	57,239	12,086	26,070	---	10,072	---	---	105,467	24,911	35,000	18,793	184,171	---	---	---	184,171	
MILTONA	227	34,094	2,141	13,127	---	5,337	---	2,820	57,519	167,977	375,000	22,476	622,972	6,555	---	---	629,527	
MINNEISKA	133	4,064	1,756	11,588	250	1,813	---	2,228	21,699	341	---	---	22,040	---	---	---	22,040	
MINNEOTA	1,431	95,694	180,322	109,158	2,027	53,805	1,250	8,560	450,816	108,274	70,000	114,639	743,729	---	1,045,217	---	1,788,946	
MINNESOTA CITY	252	7,487	510	19,626	---	2,512	---	9,766	39,901	200	---	---	40,101	---	---	---	40,101	
MINNESOTA LAKE	682	74,928	112,518	69,641	---	10,229	10,783	---	278,099	40,021	---	---	318,120	---	---	7,613	325,733	
MINNETONKA BEACH	574	165,545	103,677	116,621	53,933	64,031	---	12,959	516,766	1,445	---	---	518,211	---	---	---	518,211	
MIZPAH	94	3,388	1,584	1,272	133	325	---	3,778	10,480	1,191	---	---	11,671	---	---	---	11,671	
MONTGOMERY	2,558	173,265	425,589	205,497	9,372	76,674	44,159	97,219	1,031,775	4,279,067	590,000	839,090	6,739,932	345,000	---	22,924	7,107,856	
MONTRORSE	1,046	119,857	89,486	60,688	---	13,312	1,868	---	284,611	407,186	50,525	50,335	792,657	---	---	127,958	920,615	
MOOSE LAKE	1,709	245,170	231,166	80,027	4,073	134,499	---	9,664	705,199	178,110	45,000	23,625	951,934	---	---	197,036	1,148,970	
MORGAN	945	171,744	130,619	137,954	34,437	66,295	9,677	6,888	557,614	1,299,137	77,200	68,355	2,002,306	---	---	34,993	2,037,299	
MORRISTOWN	838	66,586	80,665	22,144	31,193	5,164	---	26,726	232,478	82,771	20,000	2,061	337,310	---	---	---	337,310	
MORTON	437	60,410	70,102	34,813	15,610	11,384	14,457	7,326	214,102	14,262	25,000	24,942	278,306	---	---	6,207	284,513	
MOTLEY	489	79,595	123,389	91,444	---	2,581	14,222	2,092	313,323	91,524	12,647	1,010	418,504	---	---	22,501	441,005	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers		
				Enterprise Funds	Governmental Funds												
MOUNTAIN LAKE	2,058	182,058	216,815	158,633	1,387	139,161	31,474	6,869	736,397	441,473	180,000	200,024	1,557,894	---	---	86,034	1,643,928
MURDOCK	278	20,734	27,174	22,592	19,594	---	---	51,476	141,570	20,790	25,000	13,049	200,409	---	8,215	---	208,624
MYRTLE	62	7,140	3,351	5,914	---	1,033	---	---	17,438	2,906	---	---	20,344	---	---	---	20,344
NASHUA	55	4,126	1,825	2,179	---	200	---	---	8,330	---	---	---	8,330	---	---	---	8,330
NASHWAUK	975	124,414	257,489	248,997	---	112,031	20,413	250,556	1,013,900	462,909	259,806	21,536	1,758,151	---	63,256	20,710	1,842,117
NASSAU	72	8,347	5,302	6,849	5,728	1,361	---	2,328	29,915	1,900	---	---	31,815	---	---	---	31,815
NELSON	181	17,398	2,141	10,939	5,492	2,906	---	---	38,876	1,526	---	---	40,402	---	---	17,497	57,899
NERSTRAND	259	23,983	8,068	32,091	15,051	1,772	---	5,530	86,495	2,028	---	---	88,523	---	11,802	---	100,325
NEVIS	391	54,980	93,615	41,194	570	14,988	---	3,819	209,166	100,490	16,578	3,566	329,800	---	---	20,144	349,944
NEW AUBURN	364	36,116	22,699	29,997	5,400	4,519	363	5,319	104,413	23,405	2,783	1,750	132,351	---	1,272	78,484	212,107
NEW GERMANY	374	46,584	16,427	13,454	20,535	23,508	---	---	120,508	33,365	14,860	6,799	175,532	---	1,510	---	177,042
NEW LONDON	1,033	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW MARKET	224	68,018	106,865	15,876	7,869	4,360	---	3,532	206,520	42,115	31,749	43,435	323,819	---	---	---	323,819
NEW MUNICH	328	13,936	12,652	8,841	256	20,230	---	---	55,915	49,262	---	---	105,177	---	---	---	105,177
NEW RICHLAND	1,201	59,917	167,411	120,653	879	21,083	---	---	369,943	21,547	7,000	7,850	406,340	---	---	---	406,340
NEW TRIER	97	11,360	1,022	3,278	---	895	---	2,711	19,266	---	---	---	19,266	---	25,374	---	44,640
NEW YORK MILLS	1,009	113,556	133,179	117,510	---	102,236	51,308	27,386	545,175	304,371	414,231	160,553	1,424,330	---	45,000	140,000	1,609,330
NEWFOLDEN	339	151,219	16,631	3,104	20,552	3,495	---	986	195,987	471,650	---	---	667,637	---	---	---	667,637
NICOLLET	854	47,896	21,816	126,528	10,750	---	3,322	2,650	212,962	164,011	18,132	30,759	425,864	---	---	115,157	541,021
NIELSVILLE	92	11,391	20,868	12,448	---	4,853	---	5,820	55,380	1,200	13,000	6,326	75,906	---	---	---	75,906
NIMROD	77	3,184	1,034	1,742	4,909	216	---	---	11,085	---	---	---	11,085	---	---	---	11,085
NISSWA	1,577	178,508	361,033	466,899	---	49,442	196,198	20,950	1,273,030	113,457	43,154	8,488	1,438,129	---	---	131,380	1,569,509
NORCROSS	74	23,338	1,053	19,067	---	---	---	---	43,458	---	---	---	43,458	---	2,000	169	45,627
NORTHMOE	293	73,871	27,223	26,664	---	1,047	---	4,682	133,487	---	1,000	13,277	147,764	---	56,001	---	203,765
NORTHROP	272	16,877	16,685	7,563	2,215	3,320	---	3,263	49,923	7,025	---	---	56,948	---	---	---	56,948
ODESSA	144	28,060	5,529	15,415	12,208	---	---	2,652	63,864	208,944	---	13,050	285,858	---	11,250	6,525	303,633
ODIN	123	9,656	19,296	14,072	---	3,445	---	4,807	51,276	---	---	---	51,276	---	500	---	51,776
OGEMA	156	7,349	28,863	13,158	943	1,246	---	13,319	64,878	---	9,435	---	74,313	---	9,962	---	84,275
OGILVIE	528	60,777	37,555	35,712	---	6,945	20,268	16,936	178,193	13,350	40,000	38,361	269,904	---	---	30,981	300,885
OKABENA	218	20,535	17,219	19,851	---	550	---	9,855	68,010	---	15,000	8,293	91,303	---	14,375	---	105,678
OKLEE	423	96,421	36,347	51,328	---	15,562	5,745	29,536	234,939	144,803	---	---	379,742	---	8,000	2,500	390,242
ONAMIA	839	98,148	130,335	28,999	---	1,007	46,655	16,896	322,040	147,261	54,989	63,722	588,012	390,000	---	---	978,012
ORMSBY	150	8,888	6,165	10,260	---	2,913	---	---	28,226	3,673	---	---	31,899	---	---	---	31,899
ORONOCO	862	63,719	76,035	34,464	396	22,063	---	---	196,677	30,834	---	---	227,511	---	---	---	227,511
ORR	262	144,579	62,298	10,261	---	42,267	318,597	47,432	625,434	5,112	6,546	3,487	640,579	---	2,922	---	643,501
ORTONVILLE	2,084	154,450	386,801	328,914	12,550	158,682	44,573	167,491	1,253,461	485,381	480,000	163,838	2,382,680	---	22,555	30,000	2,435,235
OSAKIS	1,331	84,821	219,640	158,770	---	37,594	83,990	70,964	655,779	249,197	415,000	36,774	1,356,750	---	---	119,619	1,476,369
OSLO	362	32,104	75,797	60,690	26,733	11,232	80	23,590	230,226	24,957	86,000	51,048	392,231	---	---	---	392,231
OSTRANDER	271	21,706	25,306	27,733	3,635	15,431	---	---	93,811	15,183	5,000	1,200	115,194	---	---	---	115,194
OTTERTAIL	405	24,599	15,587	26,033	2,461	5,888	---	10,491	85,059	64,911	---	---	149,970	---	---	---	149,970
PALISADE	150	19,985	21,011	3,766	---	---	---	7,137	51,899	12,809	---	---	64,708	---	---	92,898	157,606
PARKY'S PRAIRIE	963	96,957	96,853	87,845	---	57,249	---	---	338,904	500,937	27,859	12,878	880,578	16,286	39,650	49,055	985,569
PAYNESVILLE	2,315	232,078	276,166	126,219	---	113,424	60,078	13,903	821,862	313,786	366,736	374,152	1,876,542	122,023	---	407,054	2,405,619
PEASE	170	4,604	2,434	6,104	---	4,251	---	---	17,393	14,637	---	---	32,030	---	---	---	32,030
PELICAN RAPIDS	1,934	73,130	255,011	191,576	7,249	166,179	30,484	33,653	757,282	1,496,052	120,630	155,179	2,529,143	---	---	59,000	2,588,143
PEMBERTON	233	40,115	28,481	15,155	---	27,418	3,028	---	114,197	2,392	7,544	3,087	127,220	---	38,385	11,000	176,605
PENNOCK	486	21,057	57,766	11,614	---	13,284	---	16,630	120,351	1,800	30,000	53,542	205,693	---	---	2,000	207,693
PEQUOT LAKES	886	86,117	230,716	80,360	4,600	13,589	42,547	23,500	481,375	247,241	10,703	2,541	741,860	---	71,752	14,648	828,260
PERHAM	2,343	197,770	375,372	196,987	---	166,007	319,124	41,656	1,296,916	1,430,517	197,631	148,950	3,074,014	---	52,000	69,296	3,195,310
PERLEY	124	17,810	115,010	15,772	---	716	---	4,130	153,438	40,851	---	30	194,319	---	---	---	194,319
PETERSON	246	27,336	1,939	19,674	2,567	14,668	---	4,312	70,496	31,803	---	---	102,299	---	---	---	102,299
PIERZ	1,158	220,130	117,137	45,393	4,432	13,481	---	---	400,573	63,403	50,000	25,778	539,754	---	---	---	539,754
PILLAGER	326	75,076	31,476	31,477	---	---	---	---	21,552	159,581	23,310	29,276	289,755	---	---	---	241,142
PINE ISLAND	2,260	121,050	217,369	222,095	224	125,650	65,838	146,926	899,152	1,094,829	116,000	113,564	2,223,545	---	---	288,304	2,511,849
PINE RIVER	946	57,766	167,745	56,617	---	19,839	13,734	74,168	389,869	83,785	47,500	13,825	534,979	---	---	65,075	600,054
PINE SPRINGS	446	18,792	6,375	14,317	346	---	---	---	804	40,634	---	---	40,634	---	---	14,317	54,951
PLATO	338	35,030	18,796	34,040	38	27,531	---	54,500	169,935	133,844	---	---	303,779	---	10,154	157,365	471,298
PLEASANT LAKE	187	7,781	5,991	1,707	50	12,292	---	3,350	31,171	---	---	---	31,171	---	---	---	31,171
PLUMMER	279	32,587	33,432	42,974	12,378	2,606	109,352	9,885	243,214	19,998	5,000	7,191	275,403	---	12,690	---	288,093
PORTER	209	14,175	12,844	12,502	905	5,711	---	8,619	54,756	43,148	7,000	2,840	107,744	---	---	9,671	117,415
PRESTON	1,532	204,542	116,872	116,712	5,795	165,452	321,204	11,149	941,726	372,653	35,240	41,944	1,391,563	---	9,600	78,391	1,479,554
PRINSBURG	502	35,173	16,502	34,774	828	2,987	---	34,861	125,125	9,213	---	---	134,338	---	---	---	134,338

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
				Sanitation	Highways													
QUAMBA	127	3,022	598	3,246	---	240	---	463	7,569	---	---	---	7,569	---	---	---	7,569	
RACINE	316	17,895	4,466	23,055	---	796	5,113	485	51,810	8,392	---	---	60,202	---	---	---	60,202	
RANDALL	588	68,238	53,667	24,951	---	7,498	---	28,052	182,406	130,124	---	---	312,530	---	---	23,042	335,572	
RANDOLPH	353	24,163	22,091	13,646	250	2,403	---	---	62,553	45,572	---	---	108,125	---	2,628	13,000	123,753	
RANIER	195	40,457	2,998	7,729	---	39,463	---	9,675	100,322	---	---	---	100,322	---	---	---	100,322	
RAYMOND	680	36,855	39,610	78,049	2,233	26,757	---	2,980	186,484	28,316	85,000	9,338	309,138	---	---	---	309,138	
RED LAKE FALLS	1,519	168,942	175,432	120,815	---	122,191	82,957	20,299	690,636	909,437	---	---	1,600,073	---	---	361,298	1,961,371	
REGAL	51	2,692	2,831	12,231	330	---	---	---	18,084	---	---	93	18,177	---	---	---	18,177	
REMER	346	50,529	56,609	89,944	---	---	---	29,397	226,479	502,179	2,524	1,883	733,065	2,000	3,320	738,385	738,385	
RENVILLE	1,374	176,972	172,457	127,683	12	57,413	207,891	101,112	843,540	203,696	1,203,625	231,606	2,482,467	---	56	2,482,523	2,482,523	
REVERE	109	20,638	1,398	12,494	---	568	---	---	35,098	11,020	---	---	46,118	---	---	---	46,118	
RICE	705	66,571	91,796	30,840	659	36,546	23,862	52,749	303,023	31,359	47,000	40,399	421,781	---	---	---	421,781	
RICHMOND	1,098	99,824	119,211	46,616	---	19,691	---	---	285,342	330,155	91,700	8,766	715,963	---	100,466	816,429	816,429	
RICHVILLE	122	2,852	542	9,298	---	2,351	---	205	15,248	---	---	---	15,248	---	---	---	15,248	
RIVERTON	123	16,853	1,330	3,222	---	4,067	---	3,751	29,223	148,114	---	---	177,337	---	---	---	177,337	
ROCK CREEK	1,123	70,650	12,207	47,187	---	---	---	944	130,988	9,779	---	---	140,767	---	---	---	140,767	
ROCKVILLE	653	112,813	64,155	35,149	---	19,305	---	606	232,028	295,655	171,739	9,310	708,732	---	237,522	946,254	946,254	
ROGERS	1,645	623,408	258,214	153,141	20,902	94,574	391,813	---	1,542,052	2,471,370	891,780	1,284,235	6,189,437	---	---	245,000	6,434,437	
ROLLINGSTONE	739	44,099	16,168	37,945	---	18,093	---	5,008	121,313	84,843	78,000	38,042	322,198	---	---	27,225	349,423	
RONNEBY	49	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ROOSEVELT	184	3,035	500	4,054	180	2,798	---	3,409	13,976	---	---	---	13,976	---	---	---	13,976	
ROSCOE	135	31,543	390	5,557	---	---	---	2,075	39,565	---	---	---	39,565	---	---	---	39,565	
ROSE CREEK	376	27,515	10,548	21,969	398	3,109	---	24,155	87,694	36,980	20,000	11,355	156,029	---	1,009	157,038	157,038	
ROSEAU	2,756	238,021	333,365	192,382	310	147,928	179,012	113,931	1,204,949	830,935	513,966	392,334	2,942,184	---	93,710	3,035,894	3,035,894	
ROTHSAY	451	49,180	23,389	32,797	25,857	11,756	1,642	12,171	156,792	367	---	---	157,159	18,408	---	175,567	175,567	
ROUND LAKE	468	44,189	15,631	27,609	35,783	8,592	---	2,769	134,573	128,026	33,900	25,820	322,319	---	---	---	322,319	
ROYALTON	847	67,290	81,137	17,598	---	2,188	---	14,114	182,327	151,890	63,000	34,602	431,819	941	---	432,760	432,760	
RUSH CITY	1,641	184,594	223,951	103,935	---	24,534	58,158	56,776	651,948	6,650,169	1,175,000	194,928	8,672,045	---	361,350	9,033,395	9,033,395	
RUSHFORD	1,624	103,461	211,692	76,440	1,332	145,126	25,911	16,449	580,411	963,648	130,000	152,028	1,826,087	18,000	17,000	1,861,087	1,861,087	
RUSHFORD VILLAGE	631	13,489	8,204	46,258	9,942	880	---	868	79,641	80,770	---	---	160,411	---	---	---	160,411	
RUSHMORE	369	50,148	15,138	37,004	20,548	629	---	11,937	135,404	79,745	9,000	26,496	250,645	---	7,000	257,645	257,645	
RUSSELL	389	41,729	99,027	43,669	---	579	---	34,295	219,299	11,819	---	---	231,118	3,000	2,000	236,118	236,118	
RUTHON	325	27,800	28,224	38,817	---	1,890	---	4,252	100,983	2,522	9,000	14,206	126,711	---	57,000	183,711	183,711	
RUTLEDGE	172	7,234	1,010	6,558	---	4,221	---	5,222	24,245	1,590	---	---	25,835	---	2,700	28,535	28,535	
SABIN	500	40,042	18,818	38,976	---	1,781	---	---	99,617	14,659	45,000	17,900	177,176	48,936	23,870	249,982	249,982	
SACRED HEART	590	75,338	77,616	80,718	37	2,687	10,064	504	246,964	98,674	25,000	36,201	406,839	16,358	54,843	478,040	478,040	
SANBORN	450	24,260	15,868	54,443	---	4,368	---	14,478	113,417	10,821	36,386	12,337	172,961	---	7,056	180,017	180,017	
SANDSTONE	1,995	194,635	123,469	97,573	944	25,141	2,228	70,600	514,590	166,960	147,250	243,420	1,072,220	4,663	35,000	90,019	1,201,902	
SARGEANT	77	5,894	1,000	5,273	651	3,119	---	1,700	17,637	1,921	---	---	19,558	---	---	19,558	19,558	
SCANLON	889	144,668	80,379	53,794	---	17,015	---	10,128	305,984	18,744	---	---	324,728	21,227	5,000	350,955	350,955	
SEAFORTH	85	8,137	7,694	7,199	3,159	3,871	---	---	30,060	13,406	---	---	43,466	---	---	43,466	43,466	
SEBEKA	649	95,605	138,610	61,434	960	23,508	5,583	27,028	352,728	73,143	32,000	10,500	468,371	103,040	18,800	590,211	590,211	
SEDAN	61	6,090	776	3,375	---	---	---	1,488	11,329	---	---	---	11,729	---	---	11,729	11,729	
SHAFER	392	56,205	94,499	14,013	481	---	---	12,072	177,270	34,159	5,000	7,739	224,168	---	---	224,168	224,168	
SHELLY	216	24,595	117,071	24,416	1,785	12,869	---	6,002	186,738	6,000	---	---	192,738	---	---	192,738	192,738	
SHERBURN	1,086	132,496	130,603	112,366	---	24,167	---	---	399,632	154,313	65,452	9,574	628,971	10,000	---	638,971	638,971	
SHEVLIN	148	10,013	9,889	19,769	---	3,711	---	3,500	46,882	---	---	---	46,882	---	29,500	76,382	76,382	
SILVER BAY	2,062	164,343	256,967	282,152	---	387,682	---	226,881	1,318,025	582,562	---	---	1,900,587	---	213,000	2,113,587	2,113,587	
SILVER LAKE	802	74,523	158,175	67,052	7,912	80,288	---	7,610	395,560	583,511	30,000	23,770	1,032,841	---	15,000	1,047,841	1,047,841	
SKYLINE	343	6,560	4,422	9,563	---	4,880	---	---	25,425	4,000	---	---	29,425	---	---	29,425	29,425	
SLAYTON	2,166	198,379	226,303	170,778	61,047	158,088	83,290	88,833	986,718	1,545,979	275,000	123,985	2,931,682	---	256,974	3,188,656	3,188,656	
SOBIESKI	206	2,060	---	8,372	---	1,496	---	1,280	13,208	3,580	---	---	16,788	---	---	16,788	16,788	
SOLWAY	72	4,971	---	4,234	---	---	---	1,149	11,329	---	---	---	11,329	---	---	11,329	11,329	
SOUTH HAVEN	201	44,291	50,200	36,029	12,387	563	---	8,116	151,586	29,979	---	2,724	184,289	---	---	208,269	208,269	
SPICER	1,167	107,980	119,614	97,639	---	40,976	2,130	113,867	482,206	487,102	104,607	61,501	1,135,416	---	23,980	1,412,648	1,412,648	
SPRING GROVE	1,237	93,315	163,252	88,809	12,895	86,905	40,507	1,500	487,183	426,509	565,433	81,869	1,560,994	18,377	360,460	1,939,831	1,939,831	
SPRING HILL	75	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
SPRING PARK	1,831	74,093	514,146	60,055	9,140	14,567	1,600	---	673,601	20,336	---	114,638	808,575	90,000	204,246	1,102,821	1,102,821	
SPRING VALLEY	2,493	156,361	392,258	302,346	---	241,495	73,045	43,541	1,209,046	1,133,400	1,143,305	241,442	3,727,193	7,523	603,605	4,338,321	4,338,321	
SPRINGFIELD	2,200	180,898	276,150	222,398	---	231,320	168,394	48,562	1,127,722	490,396	278,350	119,327	2,015,795	---	361,140	2,376,935	2,376,935	
SQUAW LAKE	131	12,694	8,422	3,277	---	---	---	---	24,393	31,968	---	50	56,411	---	2,938	59,349	59,349	
STACY	1,243	62,133	47,518	22,084	411	32,374	---	11,385	175,905	2,436	55,000	38,772	272,113	---	---	272,113	272,113	

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

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	Governmental Funds	
STARBUCK	1,168	82,100	187,434	123,388	---	18,379	59,545	72,409	543,255	310,412	57,300	82,698	993,665	---	97,556	25,296	1,116,517
STEEN	182	18,654	5,475	3,155	8,771	---	---	---	36,055	1,672	---	---	37,727	---	---	---	37,727
STEPHEN	692	100,344	101,012	85,075	392	52,448	39,213	49,953	428,437	542,227	33,000	24,117	1,027,781	---	---	6,944	1,034,725
STEWART	574	97,382	130,790	125,363	31,609	2,739	19,800	---	407,683	65,761	5,000	17,220	495,664	---	---	---	495,664
STOCKTON	594	28,430	8,498	33,725	704	5,849	---	5,484	82,690	15,500	12,000	6,400	116,590	---	---	---	116,590
STORDEN	272	26,999	15,070	22,999	---	11,365	---	22,917	99,350	1,276	40,000	16,970	157,596	---	---	5,445	163,041
STRANQUIST	83	8,427	2,708	6,401	7,089	2,582	---	---	27,207	2,348	---	65	29,620	---	---	---	29,620
STRATHCONA	44	3,146	846	1,844	3,930	3,055	---	---	12,821	188	---	---	13,009	---	---	---	13,009
STURGEON LAKE	253	16,544	15,485	15,711	387	---	---	2,404	50,531	110,686	5,915	4,035	171,167	---	---	7,398	178,565
ST. ANTHONY (STEARNS)	79	529	573	2,379	---	85	---	---	3,566	---	---	---	3,566	---	---	---	3,566
ST. BONIFACIUS	1,585	140,693	364,362	105,769	6,386	30,269	---	---	647,479	1,575,439	42,500	67,815	2,333,233	---	---	52,721	2,385,954
ST. CLAIR	724	82,021	49,826	74,567	---	3,139	---	---	209,553	100,114	19,966	34,504	364,137	---	---	---	364,137
ST. FRANCIS	3,778	219,535	581,607	128,517	66,196	55,069	18,239	279,504	1,348,667	685,879	240,310	187,608	2,462,464	---	---	208,973	2,671,437
ST. HILAIRE	296	34,620	7,039	127,717	19,054	26,695	---	17,726	127,717	11,083	12,200	6,823	157,823	---	4,600	---	162,423
ST. LEO	109	21,277	7,545	---	---	2,463	---	---	31,285	3,274	---	---	34,559	---	---	343	35,902
ST. MARTIN	282	16,820	28,898	20,086	---	---	---	---	65,804	63,725	33,050	32,121	194,700	---	---	36,912	225,612
ST. MARY'S POINT	350	23,131	20,942	9,790	6,217	1,913	---	13,421	75,414	2,000	35,000	29	112,443	---	---	51,211	163,654
ST. ROSA	73	3,871	941	3,899	---	15,663	---	---	24,374	13,138	---	---	37,512	---	---	---	37,512
ST. STEPHEN	809	49,829	81,755	62,294	---	7,836	---	1,545	203,259	280,699	21,500	22,594	528,052	---	---	---	528,052
ST. VINCENT	111	1,745	25,515	6,153	1,171	2,752	---	3,141	40,477	403	---	---	40,880	---	---	---	40,880
SUNBURG	112	35,281	24,625	7,417	---	4,253	---	---	73,701	266	---	---	73,967	---	---	462	74,429
SUNFISH LAKE	475	91,205	98,539	34,354	754	---	---	2,050	226,902	---	24,000	3,686	254,588	---	---	---	254,588
SWANVILLE	318	16,522	9,982	69,900	23,522	11,282	525	33,028	164,761	24,994	---	---	189,755	---	42,184	---	231,939
TACONITE	316	96,782	29,673	57,907	21,196	43,892	---	---	249,450	90,778	---	---	340,228	---	17,415	62,871	420,514
TAMARACK	56	2,530	---	5,060	---	---	---	1,527	9,117	7,656	---	---	16,773	---	---	3,750	20,523
TAOPI	81	1,210	739	4,238	---	257	---	312	6,756	---	---	---	6,756	---	---	---	6,756
TAUNTON	174	27,576	2,855	16,763	---	---	---	---	47,194	796	---	---	47,990	---	---	---	47,990
TAYLORS FALLS	813	96,258	128,811	75,359	1,629	11,949	20,074	4,042	338,122	594,366	67,566	68,045	1,068,099	---	---	25,000	1,093,099
TENNEY	4	998	---	2,651	---	1,927	---	---	5,576	---	---	---	5,576	---	---	---	5,576
TENSTRIKE	194	3,453	3,370	6,889	154	---	---	---	13,866	1,544	---	---	15,410	---	---	---	15,410
THOMSON	144	21,344	5,138	8,710	---	250	---	---	35,442	2,101	15,000	9,829	62,372	---	---	---	62,372
TINTAH	71	15,807	27,152	4,448	283	972	---	---	48,662	10,955	---	---	59,617	---	---	---	59,617
TONKA BAY	1,488	125,321	238,931	117,957	---	26,872	---	38,533	547,614	38,384	450,000	15,901	1,051,899	---	200,818	34,844	1,287,561
TOWER	493	121,591	138,924	54,086	4,323	87,281	14,366	75,047	495,618	642,323	6,000	4,050	1,147,991	---	---	384,798	1,532,789
TRACY	2,051	281,623	280,919	344,725	---	41,751	66,036	115,615	1,130,669	209,319	410,000	218,073	1,968,061	---	---	110,570	2,078,631
TRAIL	55	4,488	408	8,152	3,900	---	---	---	581	19,233	---	---	19,233	---	---	---	19,233
TRIMONT	735	86,950	89,917	64,646	---	16,556	---	---	258,069	75,892	---	---	333,961	---	---	---	333,961
TROMMALD	106	8,293	1,323	6,787	10	121	---	1,839	18,373	3,385	---	---	21,758	---	39,800	---	61,558
TROSKY	121	4,000	2,252	11,720	---	550	---	465	18,987	---	---	---	18,987	---	---	---	18,987
TRUMAN	1,284	103,239	150,684	115,471	2,327	78,803	15,140	68,957	534,621	68,124	80,000	18,212	700,957	---	---	69,897	770,854
TURTLE RIVER	74	3,898	841	4,195	---	65	---	---	2,302	11,301	---	---	11,301	---	---	---	11,301
TWIN LAKES	141	25,381	10,367	10,562	5,395	1,223	---	---	52,928	---	---	---	52,928	---	---	---	52,928
TWIN VALLEY	830	109,720	83,388	69,294	657	80,196	100	253,037	596,392	81,618	203,000	10,784	891,794	---	116,890	---	1,008,684
TYLER	1,241	123,693	109,777	64,804	---	105,130	201,437	1,177	606,018	259,818	80,540	95,891	1,042,267	---	---	15,000	1,057,267
ULEN	544	35,412	56,399	24,459	---	11,466	---	8,141	135,877	34,676	---	---	170,553	---	---	---	170,553
UNDERWOOD	286	39,902	10,159	23,670	1,416	6,377	22,949	5,500	109,973	46,547	17,063	975	174,558	---	96,915	---	271,473
UPSALA	371	35,879	4,412	33,249	39,189	6,155	---	---	118,884	125,464	520,000	14,502	778,850	---	---	20,044	798,894
URBANK	72	1,905	377	6,252	100	7,839	---	229	16,702	1,028	---	---	17,730	---	---	---	17,730
UTICA	212	15,295	2,858	8,956	603	2,550	---	1,232	31,494	---	10,000	3,060	44,554	---	---	---	44,554
VERGAS	281	18,091	6,000	17,500	1,041	18,397	---	---	61,029	26,396	15,000	12,247	114,672	---	7,001	4,352	126,025
VERMILLION	508	22,424	13,249	20,048	---	10,916	---	1,857	68,494	3,989	---	---	72,483	---	33,920	---	106,403
VERNDALE	551	40,927	118,839	33,735	---	11,774	31,012	6,295	242,582	14,171	---	---	256,753	---	---	7,175	263,928
VERNON CENTER	334	45,471	31,012	36,094	15,965	16	---	---	128,558	60,581	167,037	15,809	371,985	---	---	1,939	373,924
VESTA	335	33,224	22,612	23,918	---	10,253	---	54,856	144,863	238,245	21,940	9,504	414,552	---	---	20,644	435,196
VICTORIA	3,616	408,406	273,693	182,137	1,978	37,133	---	77,323	980,670	310,003	794,712	227,728	2,313,113	---	---	418,000	2,731,113
VIKING	90	17,440	355	5,166	---	2,947	---	4,835	30,743	12,775	---	---	43,518	---	---	---	43,518
VILLARD	242	27,443	24,180	19,649	481	22,741	15,748	6,294	116,536	57,753	---	---	174,289	---	---	---	174,289
VINING	87	8,690	10,005	8,046	---	---	---	---	26,741	---	---	---	26,741	---	---	---	26,741
WABASHA	2,558	235,278	399,723	156,079	3,106	283,292	265,387	24,392	1,367,257	306,509	35,000	43,599	1,752,365	---	331,457	549,983	2,633,805
WABASSO	701	41,631	92,282	108,845	---	74,019	138,677	42,995	498,449	28,538	24,291	29,834	581,112	---	---	23,086	604,198
WAHKON	207	38,640	16,494	11,981	---	9,640	250	---	77,005	16,084	50,000	---	147,449	---	---	---	147,449
WALDORF	245	50,831	33,125	18,169	2,460	967	22,300	670	128,522	19,196	31,000	521	179,239	---	32,330	---	211,569

Table 6
Classification of City Expenditures
Governmental Funds
For the Year Ended December 31, 1997

Name of City	Popu- Lation	Current Expenditures								Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing and Economic Development	All Other	Principal Payments			Interest Payments	Total Expenditures	Other Financing Uses	Transfers			
				Enterprise Funds	Governmental Funds													
WALKER	992	223,331	278,211	110,765	---	61,173	53,891	53,990	781,361	768,194	32,000	71,645	1,653,200	---	---	---	1,653,200	
WALNUT GROVE	622	31,763	68,797	51,975	805	16,411	16,124	34,109	219,984	84,397	71,723	34,290	410,394	---	---	23,553	433,947	
WALTERS	75	17,604	12,280	12,858	3,246	2,011	---	500	48,499	25,535	---	---	74,034	---	1,700	2,000	77,734	
WALTHAM	162	15,390	1,450	14,241	995	3,743	---	---	35,819	---	10,000	6,837	52,656	---	---	---	52,656	
WANAMINGO	936	70,547	97,161	225,083	6,775	59,139	19,303	39,840	517,848	139,613	230,000	78,579	966,040	---	---	7,600	973,640	
WANDA	100	4,938	4,640	9,089	---	324	---	150	19,141	9,335	---	---	28,476	---	---	---	28,476	
WARBA	141	8,961	17,461	7,883	---	5,098	---	1,606	41,009	2,099	---	---	43,108	---	---	1,180	44,288	
WARREN	1,776	160,321	207,266	259,548	---	89,869	454,215	78,798	1,250,017	270,758	72,332	40,053	1,633,160	---	---	138,094	1,771,254	
WARROAD	1,890	293,602	363,252	149,693	---	185,937	---	86,422	1,078,906	504,442	327,401	157,731	2,068,480	---	---	59,696	2,128,176	
WATERTOWN	2,636	286,306	242,711	238,077	1,386	44,814	8,709	9,173	831,176	753,199	150,000	150,313	1,884,688	---	---	208,115	2,092,803	
WATERVILLE	1,820	174,176	230,502	144,071	---	24,872	46,459	---	620,080	742,087	360,000	165,184	1,887,351	218,793	---	---	2,106,144	
WATKINS	860	88,502	166,004	119,983	---	67,341	74,755	---	516,585	52,242	111,106	97,260	777,193	---	---	189,285	966,478	
WATSON	202	17,676	9,550	42,707	640	---	---	---	70,573	2,993	---	---	73,566	---	---	---	73,566	
WAUBUN	399	11,918	21,097	38,567	3,557	6,530	5,777	6,531	93,977	8,257	13,300	7,500	123,034	---	---	20,800	143,834	
WAVERLY	658	97,697	101,836	53,434	---	10,129	---	71,193	334,289	138,629	46,849	40,374	560,141	---	328	76,974	637,443	
WELCOME	786	93,207	93,571	42,673	835	6,496	38,917	1,082	276,781	485,965	12,507	9,800	785,053	---	---	56,600	841,653	
WELLS	2,408	267,573	277,711	339,483	---	250,887	183,226	37,747	1,356,627	303,760	50,000	72,949	1,783,336	---	---	82,725	1,866,061	
WENDELL	156	24,791	5,407	9,208	8,740	3,824	---	1,804	53,774	2,689	---	---	56,463	---	---	---	56,463	
WEST CONCORD	909	305,771	85,712	73,556	---	57,836	---	---	522,875	160,622	10,000	2,130	695,627	---	---	---	695,627	
WEST UNION	75	3,576	588	5,391	3,856	6,116	---	923	20,450	---	---	---	20,450	---	---	---	20,450	
WESTBROOK	840	71,086	117,009	102,107	25,404	51,150	4,076	945	371,777	98,964	74,200	9,350	554,291	---	---	171,713	726,004	
WESTPORT	50	2,030	1,463	3,761	2,465	---	---	199	9,918	---	---	---	9,918	---	---	---	9,918	
WHALAN	83	6,266	697	7,291	---	616	---	---	14,870	9,375	---	---	24,245	---	---	1,958	26,203	
WHEATON	1,662	138,978	239,100	176,830	124,621	145,535	799,825	22,687	1,647,576	537,424	109,278	49,082	2,343,360	---	---	---	2,343,360	
WILDER	80	4,043	726	7,048	1,584	267	---	2,169	15,837	5,227	---	---	21,064	---	---	---	21,064	
WILLERNIE	571	51,956	46,938	45,175	---	920	---	---	144,989	3,781	13,233	2,195	164,198	---	50,000	---	214,198	
WILLIAMS	217	34,241	16,735	13,473	4,305	21,082	---	27,424	117,260	84,810	1,686	1,906	205,662	---	---	5,994	211,656	
WILLOW RIVER	299	19,275	17,450	17,843	---	9,429	---	3,936	67,933	44,099	---	---	112,032	---	---	3,030	115,062	
WILMONT	349	24,987	28,637	27,093	8,914	7,775	---	8,159	105,565	35,108	---	---	140,673	---	---	20,250	160,923	
WILTON	174	6,065	2,880	5,119	250	---	---	---	14,314	450	---	---	14,764	---	---	---	14,764	
WINGER	160	31,556	8,043	17,110	1,518	3,742	---	12,365	74,334	41,470	9,000	12,505	137,309	---	7,028	31,710	176,047	
WINNEBAGO	1,540	104,174	206,820	94,406	78,878	102,770	36,124	68,522	691,694	122,964	181,000	101,371	1,097,029	---	---	111,907	1,208,936	
WINSTED	1,792	152,367	265,273	198,148	96,694	57,356	1,225	29,790	800,853	919,100	260,000	189,989	2,169,942	104,892	23,400	---	2,298,234	
WINTHROP	1,349	115,139	148,048	123,944	74,281	56,698	32,300	41,844	592,254	49,098	220,000	95,373	956,725	---	35,436	---	992,161	
WINTON	162	23,102	3,855	18,520	2,361	4,686	---	14,349	66,873	20,418	---	---	87,291	---	2,970	---	90,261	
WOLF LAKE	33	6,579	20,068	2,508	2,631	19,874	---	6,517	58,177	3,133	---	---	61,310	---	---	---	61,310	
WOLVERTON	158	25,094	22,651	9,935	---	10,771	---	---	68,451	979	1,783	4,416	75,629	---	---	3,500	79,129	
WOOD LAKE	409	16,089	38,265	93,262	---	19,500	---	16,032	183,148	85,468	12,227	2,473	283,316	---	15,000	22,095	320,411	
WOODLAND	498	66,360	71,806	28,703	15,207	---	---	3,648	185,724	---	---	---	185,724	---	---	---	185,724	
WOODSTOCK	153	44,563	12,469	33,171	---	1,051	---	---	91,254	156,486	---	557	248,297	---	---	6,500	254,797	
WRENSHALL	336	34,396	15,401	9,818	---	125	---	12,165	71,905	31,139	10,000	1,239	114,283	---	5,482	197	119,962	
WRIGHT	141	7,150	20,889	5,380	200	9,206	---	---	42,825	3,000	---	---	45,825	---	---	---	45,825	
WYKOFF	473	34,847	58,457	23,037	14,315	6,478	1,192	7,192	145,518	33,370	16,070	6,703	201,661	---	---	73,500	275,161	
WYOMING	2,714	433,505	277,581	130,744	---	48,255	486	23,311	913,882	111,638	193,139	293,664	1,512,323	280,000	---	19,153	1,811,476	
ZEMPLE	67	4,803	1,766	1,793	---	---	---	---	8,362	1,609	---	---	9,971	---	---	---	9,971	
ZIMMERMAN	2,181	186,539	576,552	140,827	1,649	93,839	44,022	28,520	1,071,948	49,304	90,164	87,945	1,299,361	---	---	---	1,299,361	
ZUMBRO FALLS	237	21,913	18,408	20,916	---	6,615	---	---	67,852	46,430	---	---	114,282	---	16,250	---	130,532	
ZUMBROTA	2,504	216,162	245,061	191,420	197	278,318	66,059	97,569	1,094,786	1,536,541	145,000	208,126	2,984,453	---	---	1,061,561	4,046,014	
TOTAL	436,025	47,685,732	54,531,688	39,834,411	4,539,559	18,911,419	13,428,727	12,355,586	191,287,122	126,853,620	47,009,921	23,715,504	388,866,167	2,458,156	5,096,848	35,159,047	431,580,218	

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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	14,285	297,730	33,646	66,660	---	---	513,572	159,016	1,084,909
ADAMS	---	---	---	---	---	---	---	6,690	6,690
ADRIAN	---	5,718	63,621	11,468	19,005	---	---	---	99,812
AITKIN	17,310	22,297	87,734	19,520	---	76,103	1,077,929	---	1,300,893
AKELEY	18,059	21,772	---	3,540	---	---	---	---	43,371
ALBANY	---	17,043	14,697	44,154	583,264	---	---	---	659,158
ALBERTA	---	---	163	---	---	---	---	---	163
ALBERTVILLE	1,722	6,351	545,657	275	---	---	---	153,097	707,102
ALDEN	37,228	4,726	49,462	15,931	---	---	---	200	107,547
ALDRICH	---	7,627	---	---	---	---	---	---	7,627
ALPHA	750	21,029	---	---	---	---	---	---	21,779
ALTURA	---	---	---	---	---	---	---	58,413	58,413
ALVARADO	---	---	---	---	---	---	---	1,250	1,250
AMBOY	244	21,901	22,348	---	---	---	---	---	44,493
ANNANDALE	8,410	418,018	264,949	441	---	---	3,202	---	695,020
APPLETON	28,569	4,193	13,582	29,212	---	750	---	2,416	78,722
ARCO	---	---	---	---	---	---	---	---	---
ARGYLE	1,183	7,676	204,856	4,615	109,751	---	---	---	328,081
ARLINGTON	5,765	4,037	89,975	2,008	---	---	---	1,326	103,111
ASHBY	928	256	21,282	171	6,762	---	---	---	29,399
ASKOV	425	957	---	---	---	---	---	---	1,382
ATWATER	11,497	37,509	36,938	5,871	---	---	58,610	---	150,425
AUDUBON	10,495	30,669	---	---	13,570	---	---	---	54,734
AURORA	65,271	28,405	1,229,989	5,926	---	---	---	21,245	1,350,836
AVOCA	---	1,940	(3,515)	---	---	---	---	---	(1,575)
AVON	167,565	52,646	34,022	---	---	---	22,504	58,553	254,233
BABBITT	567	17,478	50,828	52,699	---	---	---	---	202,629
BACKUS	---	---	7,735	4,699	4,634	2,544	400	---	20,012
BADGER	---	---	---	---	---	---	---	---	---
BAGLEY	3,997	22,088	74,667	46,584	---	---	---	---	147,336
BALATON	630	21,392	2,558	1,784	87,429	---	---	---	113,793
BARNESVILLE	63,329	7,336	536,706	16,197	---	---	---	---	623,568
BARNUM	23,303	---	48,713	930	---	---	523,462	33,211	629,619

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
BARRETT	1,065	4,831	---	---	---	---	1,205,745	---	1,211,641
BARRY	---	---	---	---	---	---	---	---	---
BATTLE LAKE	6,490	26,521	40,926	---	---	---	42,336	---	116,273
BAUDETTE	---	---	---	---	---	---	---	---	---
BEARDSLEY	---	---	12,371	---	---	---	1,009,923	---	1,022,294
BEAVER BAY	---	---	14,728	---	---	---	---	---	14,728
BEAVER CREEK	---	1,696	58,477	---	---	---	---	---	60,173
BECKER	412,268	111,484	372,279	118,414	302,116	---	20,256	2,934	1,339,751
BEJOU	---	---	---	---	---	---	2,500	---	2,500
BELGRADE	7,317	(3,879)	46,593	---	201,117	---	---	17,000	268,148
BELLECHESTER	6,000	---	---	---	---	---	---	---	6,000
BELLINGHAM	2,191	3,000	---	---	---	---	---	---	5,191
BELTRAMI	---	---	---	---	---	---	---	---	---
BELVIEW	531	8,747	---	---	---	---	---	---	9,278
BENA	3,618	---	---	1,214	---	---	---	---	4,832
BERTHA	3,084	---	4,952	---	---	---	---	---	8,036
BETHEL	1,853	5,150	---	---	---	---	---	---	7,003
BIG FALLS	---	5,314	---	12,321	---	---	---	---	17,635
BIGELOW	---	30,342	---	---	---	---	---	---	30,342
BIGFORK	22,783	3,181	1,572	6,300	---	1,796	150,419	---	186,051
BINGHAM LAKE	---	---	---	---	---	---	---	---	---
BIRCHWOOD	5,131	---	31,350	37,701	---	---	---	---	74,182
BIRD ISLAND	3,486	32,710	22,265	104,771	52,478	---	52,510	---	268,220
BISCAY	---	---	---	---	---	---	---	---	---
BIWABIK	4,991	99,330	7,569	41,822	---	---	83,997	114,368	352,077
BLACKDUCK	7,039	100,000	---	13,000	60,069	---	---	2,002	182,110
BLOMKEST	---	4,313	---	16,044	---	---	---	---	20,357
BLOOMING PRAIRIE	949	30,563	84,903	11,698	---	---	---	---	128,113
BLUFFTON	---	8,000	---	846	---	---	---	---	8,846
BOCK	---	---	---	---	---	---	---	---	---
BORUP	---	---	---	---	---	---	---	---	---
BOVEY	39,413	3,958	110,672	102,897	11,780	---	---	---	268,720
BOWLUS	---	30,399	9,575	---	---	---	---	---	39,974

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
BOY RIVER	795	---	---	---	---	---	---	---	795
BOYD	3,053	6,258	30,884	---	---	---	---	---	40,195
BRAHAM	6,134	23,523	27,608	5,654	74,952	---	---	---	137,871
BRANDON	3,586	55,567	39,251	4,677	---	---	---	259	103,340
BREEZY POINT	5,590	6,514	48,962	4,328	---	---	---	---	65,394
BREWSTER	---	4,701	1,500	898	---	---	---	---	7,099
BRICELYN	6,000	1,146	---	---	---	---	---	---	7,146
BROOK PARK	415	2,725	---	790	---	---	129,037	---	132,967
BROOKS	---	---	13,609	614	---	---	---	---	14,223
BROOKSTON	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
BROOTEN	26,490	58,021	25,953	1,000	---	---	159,094	---	270,558
BROWERVILLE	---	---	3,195	3,422	---	---	480,738	2,512	489,867
BROWNS VALLEY	---	10,274	30,765	350,632	---	---	---	---	391,671
BROWNSDALE	---	---	13,283	---	---	---	---	---	13,283
BROWNSVILLE	3,565	8,500	---	3,898	226,302	---	---	---	242,265
BROWNTON	7,026	30,714	22,985	10,390	---	---	72,814	---	143,929
BRUNO	---	---	---	---	---	---	---	---	---
BUCKMAN	---	---	---	11,180	---	---	7,691	---	18,871
BUFFALO LAKE	---	---	---	---	---	---	---	---	---
BUHL	83,799	42,054	86,183	99,727	195,486	---	---	---	507,249
BURTRUM	---	---	2,435	---	---	---	---	575	3,010
BUTTERFIELD	---	8,983	115,073	---	---	---	---	33,919	157,975
BYRON	15,621	242	231,642	11,710	---	---	---	---	259,215
CALLAWAY	---	1,597	---	---	---	---	---	---	1,597
CALUMET	---	---	128,300	---	---	---	---	---	128,300
CAMPBELL	---	10,162	---	4,158	1,000	---	14,000	---	29,320
CANBY	27,023	14,357	124,808	32,857	50,000	11,344	---	---	260,389
CANTON	---	1,652	6,500	---	---	---	---	---	8,152
CARLOS	---	13,698	---	2,054	---	---	---	---	15,752
CARLTON	12,200	11,423	14,000	2,030	---	---	---	---	39,653
CARVER	4,738	29,531	29,408	6,937	---	---	---	---	70,614
CASS LAKE	2,997	4,195	533	114,076	---	---	---	8,711	130,512
CEDAR MILLS	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
CENTER CITY	215,815	50,062	3,190	---	---	---	---	---	269,067
CENTERVILLE	7,591	5,333	189,882	1,406	171,731	---	---	588	376,531
CEYLON	---	17,463	4,224	---	---	---	---	---	21,687
CHANDLER	---	14,809	---	---	---	---	---	---	14,809
CHATFIELD	16,536	115,477	203,804	487,447	3,100	---	206,059	---	1,032,423
CHICKAMAW BEACH	---	---	---	---	---	---	---	---	---
CHISAGO CITY	528,689	37,757	216,015	3,526	21,338	---	---	6,806	814,131
CHOKIO	---	10,682	37,341	---	---	---	---	---	48,023
CLARA CITY	3,467	4,250	37,017	63,607	---	---	---	---	108,341
CLAREMONT	1,639	2,394	102,424	---	---	---	---	---	106,457
CLARISSA	55,738	---	433,502	---	---	---	985,367	---	1,474,607
CLARKFIELD	3,861	135,706	5,071	910	45,050	---	---	---	190,598
CLARKS GROVE	---	---	2,834	17,886	---	---	9,644	---	30,364
CLEAR LAKE	---	4,689	108,985	---	---	---	53,495	13,910	181,079
CLEARBROOK	2,642	171,618	980,087	9,264	2,578	---	---	---	1,166,189
CLEARWATER	42,844	16,195	27,204	1,313	---	---	---	---	87,556
CLEMENTS	---	8,362	33,760	4,564	---	---	---	---	46,686
CLEVELAND	1,294	52,777	400	4,940	---	---	---	---	59,411
CLIMAX	45,756	---	---	30,338	---	---	---	12,326	88,420
CLINTON	---	---	11,728	---	---	---	239,259	---	250,987
CLITHERALL	---	2,144	---	---	---	---	---	---	2,144
CLONTARF	---	---	---	---	---	---	---	---	---
COATES	---	---	---	---	---	---	---	---	---
COBDEN	---	---	1,449	---	---	---	---	---	1,449
COHASSET	20,858	59,335	125,429	309,563	4,642,107	---	699,464	3,008	5,859,764
COKATO	4,643	102,770	67,053	11,246	27,930	---	955,843	12,566	1,182,051
COLD SPRING	2,706	33,931	17,922	13,743	240,000	---	---	15,439	323,741
COLERAINE	---	6,843	15,113	149,278	---	---	---	111,105	282,339
COLOGNE	---	9,555	31,936	103,245	---	---	108,452	1,666	254,854
COMFREY	24,348	30,000	7,119	4,009	---	---	---	---	65,476
COMSTOCK	---	---	---	---	---	---	---	---	---
CONGER	17,919	2,161	---	2,921	---	---	---	---	23,001
COOK	1,285	1,344	13,449	10,986	---	163,600	---	2,193	192,857

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
CORRELL	---	---	---	---	---	---	---	---	---
COSMOS	6,427	---	3,550	7,708	90,582	---	98,267	---	206,534
COTTONWOOD	---	137,069	14,560	5,423	---	---	---	---	21,825
COURTLAND	21,825	---	---	---	---	---	---	---	145,822
CROMWELL	1,267	107,023	13,204	24,328	---	---	---	3,429	867,102
CROSBY	3,908	331,036	441,354	87,375	---	---	---	---	223,135
CROSSLAKE	14,988	12,683	112,920	62,611	19,933	---	---	---	11,185
CURRIE	7,190	---	---	3,995	---	---	---	---	32,436
CUYUNA	---	---	32,436	---	---	---	---	12,889	26,599
CYRUS	211	11,113	2,386	---	---	---	---	---	2,977
DAKOTA	2,977	---	---	---	---	---	---	---	4,215
DALTON	---	1,611	---	2,604	---	---	---	---	49,488
DANUBE	2,772	---	22,918	20,057	---	---	---	3,741	---
DANVERS	---	---	---	---	---	---	---	---	31,149
DARFUR	---	1,603	20,488	9,058	---	---	---	---	---
DARWIN	---	---	---	---	---	---	---	---	1,605,052
DASSEL	153,389	10,421	266,532	16,768	---	---	51,427	11,579	510,116
DAWSON	21,492	11,581	7,741	564,729	---	---	---	46,795	652,338
DE GRAFF	---	---	---	---	---	---	---	---	---
DEER CREEK	---	---	---	---	---	---	---	---	---
DEER RIVER	9,050	12,830	1,401,418	181,754	---	---	---	---	70,225
DEERWOOD	30,104	---	---	8,093	32,028	---	---	---	7,500
DELAVAN	---	4,000	3,500	---	---	---	---	---	4,825
DELHI	1,448	---	3,377	---	---	---	---	---	719
DELLWOOD	719	---	---	---	---	---	---	---	---
DENHAM	---	---	---	---	---	---	---	4,527	21,804
DENNISON	2,428	14,849	---	---	---	---	---	---	55,199
DENT	1,800	52,357	---	1,042	---	---	---	---	62,244
DEXTER	2,908	20,000	33,246	6,090	---	---	---	---	383,127
DODGE CENTER	---	13,717	13,500	55,703	100,146	41,979	155,051	3,031	568
DONALDSON	---	---	---	---	---	---	---	568	827
DONNELLY	---	827	---	---	---	---	---	---	---
DORAN	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
DOVER	---	4,081	40,029	---	---	---	---	---	44,110
DOVRAY	---	6,733	---	---	---	---	---	---	6,733
DUMONT	---	---	---	---	---	---	---	---	---
DUNDAS	---	2,353	---	---	---	---	---	---	2,353
DUNDEE	---	---	3,935	694	---	---	---	---	4,629
DUNNELL	4,499	---	37,353	---	---	---	---	---	41,852
EAGLE BEND	2,229	117,943	79,305	173	---	---	929,033	---	1,128,683
EAGLE LAKE	2,167	28,648	41,251	36,196	---	---	352,258	---	460,520
EAST GULL LAKE	4,291	---	4,160	---	---	---	---	---	8,451
EASTON	200	4,000	1,757	4,265	---	---	---	---	10,222
ECHO	3,308	46,817	3,195	---	---	---	---	---	53,320
EDEN VALLEY	20,017	16,864	93,968	54,470	---	---	---	---	185,319
EDGERTON	827	134,269	31,268	17,608	---	---	---	---	183,972
EFFIE	---	---	---	---	---	---	---	---	---
EITZEN	---	37,294	10,601	---	---	---	---	1,776	49,671
ELBA	---	---	2,362	---	---	---	---	---	2,362
ELBOW LAKE	5,705	1,731	437,673	6,361	580,912	2,941	84,996	---	1,120,319
ELGIN	7,987	4,105	800	38,683	---	---	---	---	51,575
ELIZABETH	---	17,507	---	---	---	---	---	---	17,507
ELKO	---	---	---	16,804	---	---	---	---	16,804
ELKTON	---	---	6,239	---	---	---	---	---	6,239
ELLENDALE	959	9,559	---	31,388	---	---	---	5,800	47,706
ELLSWORTH	4,576	1,688	618	---	---	---	---	---	6,882
ELMDALE	---	---	167	---	---	---	---	496	663
ELMORE	5,700	189,768	79,262	8,732	---	---	---	---	283,462
ELROSA	355	5,162	---	---	---	---	---	---	5,517
ELYSIAN	3,005	339,437	53,968	36,744	---	---	---	---	433,154
EMILY	1,340	23,182	85,668	9,006	---	---	---	---	119,196
EMMONS	---	---	---	---	---	---	---	---	---
ERHARD	---	---	---	309	---	---	---	---	309
ERSKINE	991	838	5,590	---	21,169	---	---	---	28,588
EVAN	---	---	---	---	---	---	---	---	---
EVANSVILLE	---	596	7,891	---	---	---	---	---	8,487

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
EXCELSIOR	80,436	43,761	51,793	66,246	---	---	---	---	242,236
EYOTA	---	5,108	23,966	621	---	---	---	---	29,695
FAIRFAX	4,912	11,899	164,419	---	36,780	---	---	---	218,010
FARWELL	---	---	5,500	77,178	---	---	7,573	---	90,251
FEDERAL DAM	---	---	---	---	---	---	12,122	---	12,122
FELTON	14,041	---	---	---	---	---	---	---	14,041
FERTILE	---	8,570	52,781	7,455	---	---	---	---	68,806
FIFTY LAKES	9,482	4,304	---	---	---	---	---	---	13,786
FINLAYSON	---	135,025	---	---	---	---	---	111,351	246,376
FISHER	42,060	2,637	47,512	---	---	---	---	---	92,209
FLENSBURG	---	---	---	---	---	---	---	20,686	20,686
FLOODWOOD	6,352	28,237	2,400	---	---	---	---	---	36,989
FLORENCE	---	---	---	---	---	---	---	---	---
FOLEY	96,881	7,488	28,486	2,075	---	---	---	369,621	504,551
FORADA	1,584	6,322	---	154	---	---	---	---	8,060
FORESTON	---	38,954	14,000	---	---	---	---	---	52,954
FORT RIPLEY	2,365	---	---	26,730	---	---	---	2,700	31,795
FOSSTON	---	123,924	5,862	---	---	---	1,787,104	---	1,916,890
FOUNTAIN	---	---	17,454	1,952	467,101	---	142,161	---	628,668
FOXHOME	---	---	---	---	---	---	---	---	---
FRANKLIN	2,500	3,678	---	9,585	225,701	---	---	---	241,464
FRAZEE	19,492	3,614	---	4,819	---	---	---	---	27,925
FREEBORN	10,639	15,369	---	953	---	---	---	4,000	30,961
FREEPORT	---	31,357	6,072	5,895	---	---	---	26,459	69,783
FROST	1,221	---	---	5,236	---	---	---	---	6,457
FULDA	19,516	95,749	42,940	10,112	---	---	---	---	168,317
FUNKLEY	---	---	---	---	---	---	---	---	---
GARFIELD	---	12,043	---	971	---	---	---	---	13,014
GARRISON	---	90,017	1,057	2,702	---	---	---	---	93,776
GARVIN	1,395	7,113	13,300	7,120	---	---	---	---	28,928
GARY	---	---	---	---	---	---	---	---	---
GAYLORD	4,088	227,097	564,855	13,264	988,751	---	---	---	1,798,055
GEM LAKE	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
GENEVA	1,456	7,058	6,200	6,020	---	---	---	---	20,734
GENOLA	---	---	---	---	---	---	---	---	---
GEORGETOWN	3,684	---	2,272	---	---	---	---	---	5,956
GHENT	---	1,557	2,769	1,839	---	---	---	107,788	113,953
GIBBON	10,300	11,040	57,310	939	---	---	158,319	---	237,908
GILBERT	6,486	7,679	353,452	11,134	---	---	131,875	215,438	726,064
GILMAN	---	---	---	1,500	---	---	---	---	1,500
GLENVILLE	---	319	90,702	9,813	---	---	---	---	100,834
GLYNDON	420,614	5,741	33,337	---	---	---	---	50,709	510,401
GONVICK	---	---	27,500	---	---	---	---	---	27,500
GOOD THUNDER	6,259	5,248	22,046	1,278	9,720	---	---	---	44,551
GOODHUE	---	11,137	46,754	10,893	---	---	---	---	68,784
GOODRIDGE	---	---	---	---	---	---	---	---	---
GRACEVILLE	245,110	6,216	108,128	---	---	---	---	---	359,454
GRANADA	---	1,970	---	---	---	---	---	---	1,970
GRAND MARAIS	78,834	---	---	5,219	43,707	---	---	---	127,760
GRAND MEADOW	2,635	96,274	13,024	---	---	---	---	---	111,933
GRASSTON	1,520	---	12,376	---	---	---	---	700	14,596
GREEN ISLE	---	55,620	---	10,540	74,481	---	---	---	140,641
GREENBUSH	7,403	7,834	22,250	30,372	43,348	---	---	---	111,207
GREENFIELD	360	---	---	---	---	---	---	---	360
GREENWALD	1,810	---	---	9,787	---	---	---	---	11,597
GREENWOOD	---	---	---	600	---	---	---	---	600
GREY EAGLE	601	28,134	9,131	---	---	---	809,480	320	847,666
GROVE CITY	---	20,430	33,352	---	---	---	---	---	53,782
GRYGLA	---	---	---	---	15,751	53,628	---	---	69,379
GULLY	---	---	887	---	---	---	---	---	887
HACKENSACK	---	5,986	230	12,946	---	---	---	---	19,162
HADLEY	3,827	---	---	1,260	---	---	---	---	5,087
HALLOCK	---	1,233	119,336	6,842	---	---	127,549	---	254,960
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	43,249	22,321	---	---	---	---	---	65,570
HAMBURG	---	5,723	9,756	532	---	---	---	---	16,011

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HAMMOND	300	---	8,374	2,639	---	---	---	---	11,313
HAMPTON	---	---	---	3,194	---	---	---	---	3,194
HANCOCK	---	21,811	729	2,310	---	---	---	---	24,850
HANLEY FALLS	10,752	14,094	8,950	3,179	---	---	---	---	36,975
HANOVER	32,505	1,304	---	18,894	---	---	---	---	52,703
HANSKA	---	---	60,387	9,558	5,625	---	---	5,379	80,949
HARDING	---	---	---	3,799	---	---	---	2,532	6,331
HARDWICK	3,298	2,636	3,385	1,753	---	---	---	---	11,072
HARMONY	1,651	24,118	67,267	---	2,767	---	---	---	95,803
HARRIS	17,887	---	9,544	---	---	---	---	34,373	61,804
HARTLAND	---	3,788	1,484	1,618	---	---	---	---	6,890
HATFIELD	---	---	---	---	---	---	---	---	---
HAWLEY	5,288	100,082	824,043	33,128	---	---	---	---	962,541
HAYFIELD	3,646	32,093	60,930	64,414	---	---	45,163	136,375	342,621
HAYWARD	3,150	1,950	---	24,734	15,936	---	---	3,222	48,992
HAZEL RUN	8,522	---	510	---	---	---	---	---	9,032
HECTOR	607	43,291	69,214	---	---	---	19,245	---	132,357
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	1,670	45,949	161,517	12,110	608,600	---	---	---	829,846
HENDRICKS	---	---	3,179	---	---	---	---	---	3,179
HENDRUM	---	66,890	8,308	---	14,062	---	---	---	89,260
HENNING	11,266	9,082	3,904	2,221	---	18,459	---	---	44,932
HENRIETTE	---	---	---	---	---	---	---	---	---
HERMAN	230,955	40,000	16,523	---	---	---	---	---	287,478
HERON LAKE	---	691	39,978	---	257,919	---	---	---	298,588
HEWITT	2,130	---	---	1,598	---	---	---	---	3,728
HILL CITY	603	45,730	12,791	47,765	---	---	363,540	---	470,429
HILLMAN	---	---	200	---	---	---	---	275	475
HILLS	3,750	4,465	---	399	---	---	---	2,891	11,505
HILLTOP	579	---	4,556	---	---	---	---	7,908	13,043
HINCKLEY	---	20,722	---	7,044	227	---	---	29,329	57,322
HITTERDAL	21,637	2,941	7,049	---	---	---	---	---	31,627
HOFFMAN	---	---	19,240	17,900	330,000	---	---	---	367,140

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HOKAH	3,706	3,219	11,871	8,176	---	---	---	---	26,972
HOLDINGFORD	6,707	157,670	1,222,496	---	---	---	---	---	1,386,873
HOLLAND	---	---	---	---	---	---	---	---	---
HOLLANDALE	1,600	33,391	16,543	2,064	7,470	---	---	---	61,068
HOLLOWAY	---	---	---	---	---	---	---	---	---
HOLT	---	---	758	---	---	---	---	---	758
HOUSTON	539	5,692	1,347	4,353	624,538	---	---	---	636,469
HOWARD LAKE	---	3,094	88,798	78,872	15,984	---	33,350	74,690	294,788
HOYT LAKES	172,384	78,220	88,344	115,781	---	---	---	65,177	519,906
HUMBOLDT	---	---	---	---	---	---	---	32,460	32,460
IHLEN	---	---	---	---	---	---	---	---	---
IONA	---	---	---	---	---	---	52,730	---	52,730
IRON JUNCTION	---	---	---	---	---	---	---	---	---
IRONTON	4,329	1,000	13,034	253	184,621	---	---	---	203,237
ISANTI	9,626	65,526	---	---	---	---	---	---	75,152
ISLE	---	11,280	32,468	---	1,014	---	---	---	44,762
IVANHOE	---	210,466	9,024	1,517	96,873	---	---	---	317,880
JANESVILLE	489,076	24,082	524,222	3,184	32,314	---	---	1,581	1,074,459
JASPER	1,898	---	29,697	---	---	---	---	9,855	41,450
JEFFERS	---	39,040	30,885	---	---	---	---	---	69,925
JENKINS	---	---	---	---	---	---	---	---	---
JOHNSON	---	184	---	---	---	---	---	---	184
KANDIYOHI	13,057	---	---	740	---	---	---	---	13,797
KARLSTAD	---	5,000	1,500	8,687	176,301	---	---	2,813	194,301
KASOTA	---	6,405	---	9,756	---	---	---	---	16,161
KEEWATIN	3,123	9,810	30,602	133,491	147,456	---	---	---	324,482
KELLIHER	---	2,697	43,256	12,890	36,809	---	---	2,030	97,682
KELLOGG	---	146,720	5,219	---	---	---	19,520	---	171,459
KENNEDY	5,038	7,353	1,107	1,264	---	---	---	---	14,762
KENNETH	---	---	---	5,603	---	---	---	120	5,723
KENSINGTON	---	---	644	---	---	---	13,939	---	14,583
KENT	---	---	---	17,719	---	---	---	---	17,719
KENYON	4,321	8,664	24,262	10,111	21,561	---	---	43,270	112,189

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
KERKHOVEN	4,064	62,600	6,721	---	---	---	---	---	73,385
KERRICK	---	---	---	---	---	---	---	---	---
KETTLE RIVER	300	1,842	---	---	---	---	---	---	2,142
KIESTER	---	488	1,094	---	---	---	---	---	1,582
KILKENNY	---	---	---	106	---	---	---	25,157	25,263
KIMBALL	521	18,037	2,775	14,307	---	---	---	12,015	47,655
KINBRAE	---	---	---	---	---	---	---	---	---
KINGSTON	---	---	---	---	---	---	---	---	---
KINNEY	---	---	---	---	---	---	---	---	---
LA PRAIRIE	---	---	86,661	---	---	---	---	---	86,661
LA SALLE	---	10,528	---	500	---	---	---	---	11,028
LAFAYETTE	---	1,723	---	---	---	---	---	---	1,723
LAKE BENTON	9,243	---	11,329	41,036	3,283	---	---	---	64,891
LAKE BRONSON	---	---	6,488	---	---	---	---	2,876	9,364
LAKE CRYSTAL	2,972	56,030	48,886	11,662	---	---	112,390	---	231,940
LAKE HENRY	---	---	---	---	---	---	---	---	---
LAKE LILLIAN	---	---	---	---	---	---	---	---	---
LAKE PARK	11,021	50,258	104,754	10,391	19,386	---	---	1,598	197,408
LAKE SHORE	10,493	4,480	---	---	---	---	---	---	14,973
LAKE ST. CROIX BEACH	---	---	14,778	---	---	---	---	22,500	37,278
LAKE WILSON	---	11,815	2,916	---	---	---	---	---	14,731
LAKEFIELD	625	184,521	305,828	922	10,000	---	---	139,204	641,100
LAKELAND	---	---	---	---	---	---	800	---	800
LAKELAND SHORES	---	---	---	---	---	---	---	---	---
LAMBERTON	1,690	6,150	4,126	2,347	---	---	---	6,847	21,160
LANCASTER	---	---	---	---	---	---	---	---	---
LANDFALL	5,923	---	41,888	22,771	---	---	---	12,920	83,502
LANESBORO	8,526	13,374	57,364	8,895	---	---	---	---	88,159
LAPORTE	---	---	---	840	---	---	---	---	840
LASTRUP	---	---	---	---	---	---	---	---	---
LE CENTER	27,687	---	580,477	21,559	31,149	---	---	---	660,872
LENGBY	---	921	10,920	---	---	---	---	---	11,841
LEONARD	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LEONIDAS	17,923	---	---	6,892	---	---	---	---	24,815
LEROY	---	---	23,406	17,685	---	---	---	---	41,091
LESTER PRAIRIE	55,076	17,265	1,628	2,288	---	---	---	---	76,257
LEWISTON	2,674	18,416	67,728	2,220	---	---	---	335,250	426,288
LEWISVILLE	2,850	---	---	---	---	---	---	---	2,850
LEXINGTON	364	---	30,455	---	---	---	---	48,855	79,674
LILYDALE	---	---	---	---	---	---	---	---	---
LINDSTROM	280,570	224,393	209,149	74,578	2,609	---	---	36,128	827,427
LISMORE	3,070	19,052	36,481	---	---	---	2,908	---	61,511
LITTLEFORK	776	53,970	1,570	---	6,000	---	---	---	62,316
LONG BEACH	734	---	8,646	---	2,871	---	---	---	12,251
LONG LAKE	134,321	47,865	494,224	14,688	4,166	---	---	---	695,264
LONGVILLE	---	81,528	2,000	---	---	112,481	---	---	196,009
LONSDALE	---	3,661	53,875	14,666	327,371	---	---	---	399,573
LORETTO	432	---	15,712	---	---	---	---	---	16,144
LOUISBURG	---	---	---	---	---	---	---	---	---
LOWRY	---	47,810	112	16,198	---	---	---	---	64,120
LUCAN	---	---	---	---	---	---	---	---	---
LYLE	---	6,624	23,570	---	---	---	2,500	---	32,694
LYND	---	860	---	---	---	---	---	---	860
MABEL	244	46,657	1,635	57,752	27,465	---	---	---	133,753
MADELIA	19,615	89,664	5,948	52,705	121,220	---	---	4,757	293,909
MADISON	1,198	30,097	12,789	35,586	---	---	1,217,700	---	1,297,370
MADISON LAKE	1,471	3,980	---	893	8,777	---	---	---	15,121
MAGNOLIA	---	13,539	---	---	---	---	---	---	13,539
MAHNOMEN	14,894	742	70,279	---	---	---	---	---	85,915
MANCHESTER	---	---	8,814	2,233	---	---	---	---	11,047
MANHATTAN BEACH	---	---	---	---	---	---	---	---	---
MANTORVILLE	---	18,346	41,882	18,035	---	---	---	---	78,263
MAPLE LAKE	13,100	185,593	359,656	23,229	161,211	---	---	---	742,789
MAPLE PLAIN	113	25,452	---	4,045	515,834	---	---	---	545,444
MAPLETON	2,145	24,550	281,802	11,323	---	---	---	---	319,820
MAPLEVIEW	1,505	5,071	---	---	---	---	---	---	6,576

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MARBLE	2,197	9,621	50,993	5,475	---	---	---	2,683	70,969
MARIETTA	---	2,944	19,003	---	---	---	---	---	21,947
MARINE ON ST. CROIX	---	31,719	21,835	52,964	---	---	---	---	106,518
MAYER	---	5,178	---	5,179	---	---	---	---	10,357
MAYNARD	2,101	6,318	4,527	1,054	---	---	---	---	14,000
MAZEPPA	8,620	22,655	---	---	---	---	---	---	31,275
MC GRATH	---	107,295	1,236	---	---	---	---	---	108,531
MC GREGOR	---	3,009	1,912	---	---	335,649	---	---	340,570
MC INTOSH	3,000	2,140	56,645	11,276	---	---	---	---	73,061
MC KINLEY	5,505	2,920	18,648	---	---	---	22,704	2,890	52,667
MEADOWLANDS	---	---	11,948	---	---	---	---	---	11,948
MEDFORD	1,097	20,524	393,351	10,436	---	---	---	---	425,408
MEDICINE LAKE	153,640	30,000	---	---	---	---	---	---	183,640
MEIRE GROVE	---	---	---	---	---	---	---	31,319	31,319
MENAHGA	---	5,494	700	890	---	---	783,656	29,386	820,126
MENDOTA	256	---	---	---	---	---	27,596	---	27,852
MENTOR	519	---	---	642	---	---	---	---	1,161
MIDDLE RIVER	---	---	---	---	---	---	---	---	---
MIESVILLE	---	---	---	1,000	---	---	---	---	1,000
MILACA	6,718	95,718	22,973	739	94,524	---	---	---	220,672
MILAN	5,402	827	---	4,622	1,570	---	---	---	12,421
MILLERVILLE	---	5,695	---	2,494	---	---	---	---	8,189
MILLVILLE	4,248	---	---	9,116	---	---	---	12,396	25,760
MILROY	---	---	24,911	---	---	---	---	---	24,911
MILTONA	1,425	---	---	---	---	---	166,552	---	167,977
MINNEISKA	341	---	---	---	---	---	---	---	341
MINNEOTA	4,262	14,476	42,667	11,704	35,165	---	---	---	108,274
MINNESOTA CITY	---	---	200	---	---	---	---	---	200
MINNESOTA LAKE	9,547	19,733	1,274	9,467	---	---	---	---	40,021
MINNETONKA BEACH	---	1,445	---	---	---	---	---	---	1,445
MIZPAH	---	---	1,191	---	---	---	---	---	1,191
MONTGOMERY	26,121	23,447	203,241	46,472	3,977,504	---	---	2,282	4,279,067
MONTROSE	---	41,168	66,840	22,386	218,532	---	58,260	---	407,186

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
MOOSE LAKE	57,713	383	10,038	109,976	---	---	---	---	178,110
MORGAN	1,223,687	57,651	7,174	10,625	---	---	---	---	1,299,137
MORRISTOWN	823	50,797	30,516	635	---	---	---	---	82,771
MORTON	2,638	2,039	---	9,585	---	---	---	---	14,262
MOTLEY	30,938	31,606	19,938	---	---	---	9,042	---	91,524
MOUNTAIN LAKE	611	11,867	103,172	94,415	218,605	---	---	12,803	441,473
MURDOCK	---	---	---	---	---	---	---	20,790	20,790
MYRTLE	2,334	572	---	---	---	---	---	---	2,906
NASHUA	---	---	---	---	---	---	---	---	---
NASHWAUK	4,630	190,227	202,802	65,250	---	---	---	---	462,909
NASSAU	---	---	1,900	---	---	---	---	---	1,900
NELSON	---	---	---	1,526	---	---	---	---	1,526
NERSTRAND	---	2,028	---	---	---	---	---	---	2,028
NEVIS	667	56,000	40,832	2,991	---	---	---	---	100,490
NEW AUBURN	9,435	---	2,779	---	---	---	11,191	---	23,405
NEW GERMANY	---	33,365	---	---	---	---	---	---	33,365
NEW LONDON	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
NEW MARKET	---	3,958	---	193	---	---	---	37,964	42,115
NEW MUNICH	15,762	---	33,500	---	---	---	---	---	49,262
NEW RICHLAND	3,280	3,246	6,131	8,890	---	---	---	---	21,547
NEW TRIER	---	---	---	---	---	---	---	---	---
NEW YORK MILLS	121,970	23,397	10,000	1,920	38,359	3,055	105,670	---	304,371
NEWFOLDEN	---	---	359,952	---	111,698	---	---	---	471,650
NICOLLET	---	---	164,011	---	---	---	---	---	164,011
NIELSVILLE	1,200	---	---	---	---	---	---	---	1,200
NIMROD	---	---	---	---	---	---	---	---	---
NISSWA	3,213	77,571	4,306	20,053	---	---	---	8,314	113,457
NORCROSS	---	---	---	---	---	---	---	---	---
NORTHOME	---	---	---	---	---	---	---	---	---
NORTHROP	1,304	764	4,957	---	---	---	---	---	7,025
ODESSA	---	---	4,271	---	---	---	204,673	---	208,944
ODIN	---	---	---	---	---	---	---	---	---
OGEMA	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
OGILVIE	---	13,350	---	---	---	---	---	---	13,350
OKABENA	---	---	---	---	---	---	---	---	---
OKLEE	16,093	---	128,710	---	---	---	---	---	144,803
ONAMIA	440	111,433	---	4,440	30,948	---	---	---	147,261
ORMSBY	803	2,870	---	---	---	---	---	---	3,673
ORONOCO	---	---	---	30,834	---	---	---	---	30,834
ORR	5,112	---	---	---	---	---	---	---	5,112
ORTONVILLE	---	51,641	78,293	349,522	---	325	---	5,600	485,381
OSAKIS	8,751	27,706	40,921	1,931	---	---	169,013	875	249,197
OSLO	733	13,123	11,101	---	---	---	---	---	24,957
OSTRANDER	---	---	---	---	---	---	15,183	---	15,183
OTTERTAIL	---	49,076	10,550	5,285	---	---	---	---	64,911
PALISADE	9,382	3,427	---	---	---	---	---	---	12,809
PARKERS PRAIRIE	12,267	18,317	574	---	---	---	469,779	---	500,937
PAYNESVILLE	3,110	9,237	61,886	---	499	---	145,439	93,615	313,786
PEASE	---	---	---	---	---	---	13,712	925	14,637
PELICAN RAPIDS	5,475	26,759	766,735	5,408	230,331	---	461,344	---	1,496,052
PEMBERTON	---	2,392	---	---	---	---	---	---	2,392
PENNOCK	---	---	---	---	---	---	---	1,800	1,800
PEQUOT LAKES	2,142	2,071	7,426	---	233,602	---	---	2,000	247,241
PERHAM	3,595	188,519	176,078	813,774	137,685	110,866	---	---	1,430,517
PERLEY	---	40,851	---	---	---	---	---	---	40,851
PETERSON	5,532	---	259	1,012	---	---	---	25,000	31,803
PIERZ	11,228	45,407	---	6,768	---	---	---	---	63,403
PILLAGER	17,154	2,808	1,306	---	---	---	---	2,042	23,310
PINE ISLAND	19,272	20,214	979,885	62,655	1,294	---	---	11,509	1,094,829
PINE RIVER	871	12,625	3,959	3,349	---	---	24,786	38,195	83,785
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PLATO	19,661	73,787	---	---	---	---	---	40,396	133,844
PLEASANT LAKE	---	---	---	---	---	---	---	---	---
PLUMMER	1,652	---	---	18,346	---	---	---	---	19,998
PORTER	170	11,332	10,606	---	21,040	---	---	---	43,148
PRESTON	10,534	9,894	12,420	100,651	201,548	---	---	37,606	372,653

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
PRINSBURG	1,469	7,744	---	---	---	---	---	---	9,213
QUAMBA	---	---	---	---	---	---	---	---	---
RACINE	---	---	6,488	1,904	---	---	---	---	8,392
RANDALL	---	---	16,118	10,098	---	---	---	103,908	130,124
RANDOLPH	3,500	41,072	1,000	---	---	---	---	---	45,572
RANIER	---	---	---	---	---	---	---	---	---
RAYMOND	---	---	---	---	---	---	13,099	15,217	28,316
RED LAKE FALLS	389	4,479	242,110	44,133	3,491	148,981	---	465,854	909,437
REGAL	---	---	---	---	---	---	---	---	---
REMER	---	202,498	298,147	---	---	1,534	---	---	502,179
RENVILLE	2,993	16,549	103,051	24,781	26,923	---	16,082	13,317	203,696
REVERE	7,904	---	426	---	---	---	2,690	---	11,020
RICE	---	5,000	---	26,359	---	---	---	---	31,359
RICHMOND	18,056	6,164	6,270	21,440	---	---	---	278,225	330,155
RICHVILLE	---	---	---	---	---	---	---	---	---
RIVERTON	---	---	---	---	---	---	148,114	---	148,114
ROCK CREEK	---	---	9,779	---	---	---	---	---	9,779
ROCKVILLE	13,527	---	---	44,537	---	---	237,591	---	295,655
ROGERS	21,472	264,014	55,890	83,775	2,046,219	---	---	---	2,471,370
ROLLINGSTONE	31,654	8,260	4,640	4,284	---	---	---	36,005	84,843
RONNEBY	FAILED TO REPORT IN TIME FOR THIS PUBLICATION								
ROOSEVELT	---	---	---	---	---	---	---	---	---
ROSCOE	---	---	---	---	---	---	---	---	---
ROSE CREEK	500	7,933	27,780	767	---	---	---	---	36,980
ROSEAU	3,021	356,415	92,902	52,091	286,407	3,600	---	36,499	830,935
ROTHSAY	---	---	367	---	---	---	---	---	367
ROUND LAKE	2,346	36,586	87,693	1,401	---	---	---	---	128,026
ROYALTON	2,088	4,463	37,038	---	---	---	108,301	---	151,890
RUSH CITY	6,400	61,870	892,472	58,525	52,065	1,505,614	3,989,384	83,839	6,650,169
RUSHFORD	---	5,092	---	9,504	542,477	2,450	---	404,125	963,648
RUSHFORD VILLAGE	18,036	---	62,734	---	---	---	---	---	80,770
RUSHMORE	14,879	2,213	42,025	20,628	---	---	---	---	79,745
RUSSELL	2,308	9,511	---	---	---	---	---	---	11,819

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay	
RUTHTON	700	---	1,822	---	---	---	---	---	2,522	
RUTLEDGE	1,590	---	---	---	---	---	---	---	1,590	
SABIN	---	14,659	---	---	---	---	---	---	14,659	
SACRED HEART	855	16,641	29,110	---	52,068	---	---	---	98,674	
SANBORN	580	3,525	5,983	733	---	---	---	---	10,821	
SANDSTONE	---	133,602	16,248	17,110	---	---	---	---	166,960	
SARGEANT	---	---	---	---	---	---	1,921	---	1,921	
SCANLON	11,693	2,860	4,191	---	---	---	---	---	18,744	
SEAFORTH	---	11,332	1,648	426	---	---	---	---	13,406	
SEBEKA	5,803	35,420	22,955	2,557	3,263	---	---	3,145	73,143	
SEDAN	---	---	---	---	---	---	---	---	---	
SHAFER	2,425	2,121	2,633	---	---	---	26,980	---	34,159	
SHELLY	---	---	---	---	---	---	---	6,000	6,000	
SHERBURN	26,016	1,706	124,591	2,000	---	---	---	---	154,313	
SHEVLIN	---	---	---	---	---	---	---	---	---	
SILVER BAY	---	5,205	124,071	157,218	---	13,558	277,351	5,159	582,562	
SILVER LAKE	---	814	573,998	5,567	---	---	---	3,132	583,511	
SKYLINE	---	4,000	---	---	---	---	---	---	4,000	
SLAYTON	1,437	14,663	212,248	13,340	1,220,526	---	83,765	---	1,545,979	
SOBIESKI	---	---	3,580	---	---	---	---	---	3,580	
SOLWAY	---	---	---	---	---	---	---	---	---	
SOUTH HAVEN	13,983	15,996	---	---	---	---	---	---	29,979	
SPICER	425	10,200	5,648	2,456	---	---	115,397	352,976	487,102	
SPRING GROVE	2,124	6,454	8,509	5,139	287,149	---	1,709	115,425	426,509	
SPRING HILL	---	---	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---
SPRING PARK	4,556	---	5,400	10,380	---	---	---	---	20,336	
SPRING VALLEY	2,343	6,028	1,078,565	44,553	1,911	---	---	---	1,133,400	
SPRINGFIELD	---	51,604	229,587	98,483	85,797	---	---	24,925	490,396	
SQUAW LAKE	---	31,968	---	---	---	---	---	---	31,968	
STACY	---	---	---	---	---	---	2,436	---	2,436	
STARBUCK	---	8,482	70,553	18,243	9,565	8,882	80,351	114,336	310,412	
STEEN	1,672	---	---	---	---	---	---	---	1,672	
STEPHEN	---	28,283	166,099	347,845	---	---	---	---	542,227	

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
STEWART	318	46,545	18,898	---	---	---	---	---	65,761
STOCKTON	14,544	---	781	175	---	---	---	---	15,500
STORDEN	---	---	---	1,276	---	---	---	---	1,276
STRANDQUIST	---	---	2,029	319	---	---	---	---	2,348
STRATHCONA	---	---	---	---	---	---	188	---	188
STURGEON LAKE	656	51,053	58,977	---	---	---	---	---	110,686
ST. ANTHONY (STEARNS)	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	164,009	43,889	71,767	---	---	---	1,295,774	---	1,575,439
ST. CLAIR	2,568	16,876	---	---	---	---	80,670	---	100,114
ST. FRANCIS	---	392,726	10,574	72,917	17,711	---	191,951	---	685,879
ST. HILAIRE	---	---	11,083	---	---	---	---	---	11,083
ST. LEO	---	3,274	---	---	---	---	---	---	3,274
ST. MARTIN	---	7,382	7,415	15,000	---	---	33,928	---	63,725
ST. MARY'S POINT	---	---	2,000	---	---	---	---	---	2,000
ST. ROSA	635	---	4,500	8,003	---	---	---	---	13,138
ST. STEPHEN	---	17,000	244,407	---	---	---	19,292	---	280,699
ST. VINCENT	---	---	403	---	---	---	---	---	403
SUNBURG	---	266	---	---	---	---	---	---	266
SUNFISH LAKE	---	---	---	---	---	---	---	---	---
SWANVILLE	---	---	---	3,272	---	---	7,040	14,682	24,994
TACONITE	2,718	---	56,278	24,347	---	---	---	7,435	90,778
TAMARACK	171	---	4,691	1,820	---	---	---	974	7,656
TAOPI	---	---	---	---	---	---	---	---	---
TAUNTON	---	---	796	---	---	---	---	---	796
TAYLORS FALLS	3,756	471,054	116,881	---	2,675	---	---	---	594,366
TENNEY	---	---	---	---	---	---	---	---	---
TENSTRIKE	---	1,544	---	---	---	---	---	---	1,544
THOMSON	2,101	---	---	---	---	---	---	---	2,101
TINTAH	---	10,955	---	---	---	---	---	---	10,955
TONKA BAY	14,768	---	16,766	6,850	---	---	---	---	38,384
TOWER	59,950	19,733	---	4,215	431,513	30,926	95,986	---	642,323
TRACY	40,812	20,118	13,567	93,281	24,741	---	---	16,800	209,319
TRAIL	---	---	---	---	---	---	---	---	---

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
TRIMONT	503	19,354	44,303	11,732	---	---	---	---	75,892
TROMMALD	3,238	---	---	147	---	---	---	---	3,385
TROSKY	---	---	---	---	---	---	---	---	---
TRUMAN	4,089	1,939	12,205	33,529	---	---	---	16,362	68,124
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	---	38,711	28,060	13,590	---	---	1,257	---	81,618
TYLER	1,797	137,199	73,479	10,580	---	36,763	---	---	259,818
ULEN	3,900	---	25,240	5,536	---	---	---	---	34,676
UNDERWOOD	---	---	38,450	---	5,017	---	---	3,080	46,547
UPSALA	7,315	---	102,652	9,860	---	---	5,637	---	125,464
URBANK	---	---	1,028	---	---	---	---	---	1,028
UTICA	---	---	---	---	---	---	---	---	---
VERGAS	---	10,000	---	5,128	---	---	11,268	---	26,396
VERMILLION	3,989	---	---	---	---	---	---	---	3,989
VERNDALE	2,461	4,179	6,183	130	---	---	---	1,218	14,171
VERNON CENTER	---	60,581	---	---	---	---	---	---	60,581
VESTA	---	53,350	22,474	52,010	90,553	---	---	19,858	238,245
VICTORIA	7,546	13,271	70,454	25,281	170,288	---	23,163	---	310,003
VIKING	---	---	12,775	---	---	---	---	---	12,775
VILLARD	4,000	38,966	---	14,787	---	---	---	---	57,753
VINING	---	---	---	---	---	---	---	---	---
WABASHA	6,269	265,152	2,328	32,760	---	---	---	---	306,509
WABASSO	---	9,946	5,155	13,437	---	---	---	---	28,538
WAHKON	2,868	408	10,631	2,177	---	---	---	---	16,084
WALDORF	386	11,254	7,556	---	---	---	---	---	19,196
WALKER	36,837	22,623	484,002	15,189	16,682	166,922	---	25,939	768,194
WALNUT GROVE	751	9,705	36,009	37,632	300	---	---	---	84,397
WALTERS	---	5,000	20,535	---	---	---	---	---	25,535
WALTHAM	---	---	---	---	---	---	---	---	---
WANAMINGO	5,773	5,246	77,368	45,662	---	---	---	5,564	139,613
WANDA	---	8,877	---	---	---	---	---	458	9,335
WARBA	830	---	---	1,269	---	---	---	---	2,099

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

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
WARREN	115,727	44,380	62,471	8,344	38,698	1,138	---	---	270,758
WARROAD	---	213,363	284,133	746	---	6,200	---	---	504,442
WATERTOWN	5,416	23,717	41,706	52,435	---	---	626,013	3,912	753,199
WATERVILLE	22,884	395,649	309,572	13,982	---	---	---	---	742,087
WATKINS	721	22,203	26,506	2,812	---	---	---	---	52,242
WATSON	---	---	2,993	---	---	---	---	---	2,993
WAUBUN	---	8,257	---	---	---	---	---	---	8,257
WAVERLY	---	---	47,603	19,529	---	---	71,497	---	138,629
WELCOME	5,625	19,175	33,602	1,063	426,500	---	---	---	485,965
WELLS	3,128	22,552	122,963	58,473	85,627	11,017	---	---	303,760
WENDELL	---	1,000	228	1,461	---	---	---	---	2,689
WEST CONCORD	55,445	---	105,177	---	---	---	---	---	160,622
WEST UNION	---	---	---	---	---	---	---	---	---
WESTBROOK	---	19,299	79,433	232	---	---	---	---	98,964
WESTPORT	---	---	---	---	---	---	---	---	---
WHALAN	4,747	---	3,630	998	---	---	---	---	9,375
WHEATON	1,470	31,204	23,488	407,882	---	5,276	---	68,104	537,424
WILDER	---	---	---	---	---	---	---	5,227	5,227
WILLERNIE	1,050	---	2,731	---	---	---	---	---	3,781
WILLIAMS	3,275	61,363	2,441	17,731	---	---	---	---	84,810
WILLOW RIVER	2,000	3,742	---	28,638	---	---	---	9,719	44,099
WILMONT	3,272	3,499	---	28,337	---	---	---	---	35,108
WILTON	---	---	---	---	---	---	---	450	450
WINGER	18,970	22,500	---	---	---	---	---	---	41,470
WINNEBAGO	4,800	14,133	55,893	48,138	---	---	---	---	122,964
WINSTED	---	82,230	100,299	5,100	731,232	239	---	---	919,100
WINTHROP	26,613	---	---	22,485	---	---	---	---	49,098
WINTON	300	---	---	---	---	---	20,118	---	20,418
WOLF LAKE	---	412	---	2,721	---	---	---	---	3,133
WOLVERTON	---	561	---	418	---	---	---	---	979
WOOD LAKE	2,800	11,218	5,214	66,236	---	---	---	---	85,468
WOODLAND	---	---	---	---	---	---	---	---	---
WOODSTOCK	---	156,486	---	---	---	---	---	---	156,486

Table 7
Analysis of Capital Outlay by Function for the Governmental Funds
For the Year Ended December 31, 1997

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WRENSHALL	---	5,126	---	615	---	---	23,188	2,210	31,139
WRIGHT	2,000	1,000	---	---	---	---	---	---	3,000
WYKOFF	9,390	20,825	335	2,820	---	---	---	---	33,370
WYOMING	235	23,944	80,053	346	---	---	---	7,060	111,638
ZEMPLE	1,609	---	---	---	---	---	---	---	1,609
ZIMMERMAN	8,227	3,677	16,146	---	---	---	---	21,254	49,304
ZUMBRO FALLS	---	20,776	10,000	15,654	---	---	---	---	46,430
ZUMBROTA	1,112,715	---	26,823	2,029	394,974	---	---	---	1,536,541
TOTAL	<u>9,296,968</u>	<u>14,707,538</u>	<u>32,066,477</u>	<u>9,974,723</u>	<u>26,332,354</u>	<u>2,878,620</u>	<u>25,920,063</u>	<u>5,676,877</u>	<u>126,853,620</u>

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
						Revenue	Expenses								Interest Payments	Principal Payments
ADA	[4]	1,723	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS	[23] [24]	758	52,573	58,748	(6,175)	2,114	---	(4,061)	---	---	---	(14,800)	---	---	---	---
ADRIAN	[0]	1,159	122,679	46,835	75,844	6,205	2,872	79,177	---	---	---	18,736	---	---	---	---
AITKIN	[4]	1,741	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		413	39,760	61,276	(21,516)	23,683	27,544	(25,377)	---	---	---	5,879	---	---	27,544	10,000
ALBANY		1,706	130,466	117,280	13,186	5,841	---	19,027	---	---	---	(1,013)	---	---	---	---
ALBERTA	[0]	136	6,532	9,719	(3,187)	---	---	(3,187)	---	---	---	(3,187)	---	---	---	---
ALDEN	[*]	608	33,891	22,217	11,674	3,256	---	14,930	---	---	---	---	---	---	---	---
ALPHA		154	6,949	27,003	(20,054)	---	---	(20,054)	---	---	---	---	---	---	---	---
ALTURA		382	15,024	25,322	(10,298)	---	---	(10,298)	---	---	---	(8,881)	---	---	---	---
ALVARADO	[0]	359	27,368	20,027	7,341	1,357	---	8,698	---	---	---	---	---	---	---	---
AMBOY		547	30,490	28,793	1,697	7,130	---	8,827	---	---	---	---	30,826	---	---	---
ANNANDALE		2,425	118,563	112,052	6,511	20,623	19,201	7,933	---	---	---	(51,705)	210	---	19,201	55,000
APPLETON	[1]	2,117	597,086	529,985	67,101	134,279	91,696	109,684	66,643	---	20,041	---	519,386	---	91,696	105,000
ARCO	[2]	99	12,525	12,426	99	3,378	---	1,554	1,923	---	---	---	---	---	1,554	2,187
ARGYLE	[0]	616	116,186	65,050	51,136	---	60,217	(9,081)	---	---	---	(70,000)	1,124	---	60,217	75,000
ARLINGTON		1,900	175,090	210,819	(35,729)	13,291	81,562	(104,000)	---	---	---	1	526,318	---	81,562	---
ASHBY	[0]	478	22,883	48,342	(25,459)	415	---	(25,044)	---	---	---	20,788	5,912	---	---	---
ASKOV		349	26,551	25,270	1,281	212	---	1,493	---	---	---	---	2,769	---	---	---
ATWATER		1,062	56,547	33,603	22,944	3,305	---	26,249	---	---	---	---	5,248	---	---	---
AUDUBON	[0]	416	34,866	20,433	14,433	12,390	9,450	17,373	---	---	---	1,000	23,554	---	9,450	10,000
AURORA		1,936	136,943	142,655	(5,712)	1,323	---	(4,389)	---	---	---	20,111	---	---	---	---
AVOCA		145	6,841	10,099	(3,258)	336	---	(2,922)	---	---	---	---	5,155	---	---	---
AVON		1,107	67,830	77,847	(10,017)	---	---	(10,017)	---	---	---	11,695	3,103	---	---	---
BABBITT	[3]	1,586	307,149	258,636	48,513	18,045	---	66,558	---	---	---	---	28,036	---	---	---
BACKUS		282	19,429	36,571	(17,142)	134	---	(17,008)	---	---	---	---	---	---	---	---
BADGER	[0]	463	16,034	10,086	5,948	25,388	---	31,336	---	---	12,969	---	---	---	---	---
BAGLEY		1,409	104,553	124,025	(19,472)	3,814	20,116	(35,774)	---	---	---	---	34,920	---	20,116	5,610
BALATON		716	92,404	58,118	34,286	---	24,586	9,700	---	---	---	---	32,566	---	24,586	10,500
BARNESVILLE		2,150	179,063	151,029	28,034	73,845	82,376	19,503	35,056	---	---	(43,781)	8,071	---	86,872	26,250
BARNUM		502	34,682	39,421	(4,739)	2,661	---	(2,078)	---	---	---	(6,000)	---	---	---	---
BARRETT	[0]	348	21,184	62,302	(41,118)	---	---	(41,118)	---	---	---	---	---	---	---	---
BARRY	[0] [3]	30	2,514	6,262	(3,748)	1,274	995	(3,469)	---	---	---	(4,000)	---	---	995	1,000
BATTLE LAKE	[0]	734	50,676	37,906	12,770	---	---	12,770	---	---	---	---	3,144	---	---	---
BAUDETTE		1,150	149,089	178,864	(29,775)	---	---	(29,775)	---	---	---	---	---	---	---	---
BEARDSLEY	[0]	269	11,714	12,077	(363)	---	---	(363)	---	---	---	---	5,265	---	---	---
BEAVER BAY		152	32,501	39,111	(6,610)	---	---	(6,610)	---	---	24,756	---	24,756	---	---	---
BEAVER CREEK	[0]	251	21,139	26,682	(5,543)	4,314	4,515	(5,744)	---	---	---	(331)	561	---	4,515	10,000
BECKER		2,126	149,166	158,217	(9,051)	20,388	---	11,337	---	---	---	30,000	21,506	---	---	---
BEJOU	[0]	97	4,010	4,755	(745)	---	---	(745)	---	---	---	(745)	---	---	---	---
BELGRADE		705	47,983	57,146	(9,163)	---	1,881	(11,044)	---	---	---	---	---	---	1,881	1,500
BELLECHESTER		155	14,084	19,616	(5,532)	373	6,878	(12,037)	---	---	---	---	---	---	6,878	2,000
BELLINGHAM	[0]	234	13,638	21,486	(7,848)	---	---	(7,848)	---	---	---	(7,848)	---	---	---	---
BELTRAMI	[2]	129	8,812	9,961	(1,149)	3,978	544	2,285	3,693	---	---	---	---	---	---	---
BELVIEW		403	16,513	21,449	(4,936)	933	---	(4,003)	---	---	---	---	---	---	---	---
BERTHA		496	18,266	12,448	5,818	520	---	6,338	---	---	---	---	676	---	---	---
BIG FALLS	[0]	331	14,246	6,772	7,474	2,851	---	10,325	---	---	---	1,850	---	---	---	---
BIGELOW		228	12,299	44,044	(31,745)	8,363	---	(23,382)	8,363	---	---	---	3,500	---	---	---
BIGFORK	[0]	383	37,069	42,255	(5,186)	7,492	---	2,306	---	---	796	(3,000)	12,895	---	---	---
BINGHAM LAKE	[0]	153	23,594	13,653	9,941	5,000	---	14,941	5,000	---	---	9,183	---	---	---	---
BIRCHWOOD	[0]	1,029	55,887	47,555	8,332	3,175	114	11,393	---	---	---	(48)	---	---	---	---
BIRD ISLAND	[0]	1,320	112,120	72,385	39,735	---	10,494	29,241	---	---	---	(13,759)	13,555	---	10,494	25,000
BISCAI	[0]	124	5,569	4,814	755	---	---	755	---	---	---	---	---	---	---	---
BIWABIK		1,072	89,164	98,619	(9,455)	9,811	---	356	---	---	---	---	899	---	---	---
BLACKDUCK	[0]	745	38,837	39,386	(549)	3,758	---	3,209	---	---	37	3,000	667	---	---	---
BLOMKEST	[0]	178	12,443	8,726	3,717	167	---	3,884	---	---	---	---	---	---	---	---
BLOOMING PRAIRIE		2,073	121,337	138,915	(17,578)	4,729	---	(12,849)	---	---	---	---	2,702	---	---	---
BORUP	[0] [1]	106	9,877	12,225	(2,348)	6,386	1,050	2,988	---	---	---	---	---	---	1,050	7,000

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Nonoperating Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Interest Payments	Principal Payments
BOVEY	[0] [1]	651	128,644	110,587	18,057	7,115	---	25,172	---	---	---	253	---	---	---	---
BOWLUS	[0]	250	18,634	16,870	1,764	4,785	---	6,549	---	---	---	---	---	---	---	---
BOYD		225	10,819	28,461	(17,642)	8,385	9,800	(19,057)	---	---	---	(17,873)	---	---	9,800	8,000
BRAHAM		1,190	81,414	49,173	32,241	3,373	8,312	27,302	---	---	---	---	3,008	---	8,312	10,000
BRANDON	[0]	466	25,728	14,608	11,120	---	---	11,120	---	---	---	---	5,983	---	---	---
BREWSTER		545	53,536	55,210	(1,674)	9,715	15,642	(7,601)	---	---	---	---	---	---	14,736	12,140
BRICELYN		417	20,729	28,688	(7,959)	---	---	(7,959)	---	---	---	(31,000)	22,319	---	---	---
BROOK PARK	[0]	132	8,941	8,464	477	---	2,511	(2,034)	---	---	---	(4,551)	---	---	2,511	1,000
BROOTEN	[1]	616	95,933	129,809	(33,876)	9,300	---	(24,576)	---	---	---	---	---	---	---	---
BROWERVILLE		767	37,063	66,041	(28,978)	822	---	(28,156)	---	---	---	---	---	---	---	---
BROWNS VALLEY	[0]	747	46,900	28,235	18,665	1,619	---	20,284	---	---	---	11,200	---	---	---	---
BROWNSDALE	[*]	702	9,512	13,330	(3,818)	---	---	(3,818)	---	---	---	---	---	---	---	---
BROWNTON		805	41,719	33,912	7,807	10,330	---	18,137	---	---	---	---	---	---	---	---
BUCKMAN	[0]	197	6,416	4,044	2,372	1,028	4	3,396	---	---	---	562	---	---	---	---
BUFFALO LAKE		730	37,268	94,720	(57,452)	---	---	(57,452)	---	---	---	(8,177)	---	---	---	---
BUHL	[4]	868	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BUTTERFIELD	[3]	569	107,529	121,100	(13,571)	23,923	13,600	(3,248)	17,457	---	---	---	54,505	---	13,600	5,000
BYRON		3,027	174,453	200,693	(26,240)	9,619	16,250	(32,871)	---	---	---	---	39,594	---	16,250	19,000
CALLAWAY	[0]	218	14,245	18,783	(4,538)	671	---	(3,867)	---	---	---	(1,258)	---	---	---	---
CALUMET	[0]	369	15,178	16,795	(1,617)	913	---	(704)	25	---	888	---	---	---	---	---
CAMPBELL	[0]	233	11,013	14,105	(3,092)	2,316	---	(776)	---	---	---	(14,000)	35,320	---	---	---
CANBY		1,843	131,916	117,228	14,688	62,277	---	76,965	---	---	---	---	503,925	1,804,950	---	---
CANTON	[0] [3]	362	27,569	38,334	(10,765)	861	1,268	(11,172)	---	---	---	(13,911)	1,268	---	---	---
CARLOS	[3]	368	40,511	24,347	16,164	2,300	9,587	8,877	---	---	---	(4,127)	2,290	---	9,587	5,000
CARLTON	[3]	961	134,964	150,230	(15,266)	1,829	---	(13,437)	---	---	---	5,000	---	---	---	---
CARVER		993	55,327	77,702	(22,375)	91,310	27,398	41,537	---	---	---	---	11,456	---	26,110	15,000
CASS LAKE	[0]	874	38,980	21,563	17,417	344	---	17,761	---	---	---	19,893	---	---	---	---
CENTER CITY	[0]	623	34,827	19,153	15,674	3,791	---	19,465	165	---	---	3,221	---	---	---	---
CENTERVILLE		2,305	172,811	107,371	65,440	16,650	---	82,090	---	---	---	8,650	17,583	---	---	---
CEYLON		439	25,633	45,880	(20,247)	55,620	14,981	20,392	---	---	43,411	---	---	---	14,981	15,000
CHANDLER		296	17,906	26,709	(8,803)	---	972	(9,775)	---	---	---	3,756	8,945	---	---	---
CHATFIELD		2,381	133,340	95,992	37,348	13,283	---	50,631	---	---	---	21,500	3,304	---	---	---
CHISAGO CITY		2,202	138,320	109,319	29,001	5,692	14,400	20,293	---	---	---	10,896	95,879	---	14,400	26,100
CHOKIO	[0]	523	40,109	16,686	23,423	---	20,910	2,513	---	---	---	(7,000)	---	---	20,910	7,000
CLARA CITY		1,316	134,863	51,571	83,292	34,720	---	118,012	34,720	---	---	---	3,172	---	---	---
CLAREMONT	[0]	532	17,328	19,633	(2,305)	2,242	---	(63)	---	---	---	---	6,770	---	14,167	413,342
CLARISSA		628	30,573	34,354	(3,781)	---	---	(3,781)	---	---	---	---	5,821	---	---	---
CLARKFIELD		980	79,189	93,763	(14,574)	129,076	55,876	58,626	75,432	---	53,644	---	---	---	55,876	23,288
CLARKS GROVE	[*]	682	42,018	21,193	20,825	---	---	20,825	---	---	---	15,000	44,310	---	---	---
CLEAR LAKE		333	16,699	35,075	(18,376)	47	---	(18,329)	---	---	---	---	---	---	---	---
CLEARBROOK		562	46,400	40,363	6,037	---	---	6,037	---	---	---	---	---	---	---	---
CLEARWATER	[3]	757	105,153	55,181	49,972	2,251	6,611	45,612	---	---	---	---	---	---	6,611	7,000
CLEMENTS	[0]	188	12,682	14,685	(2,003)	3,469	---	1,466	1,472	---	---	(4,200)	---	---	---	---
CLEVELAND		744	43,813	48,412	(4,599)	12,762	10,993	(2,830)	6,676	---	4,403	---	33,292	---	10,993	5,000
CLIMAX		252	27,995	19,354	8,641	---	636	8,005	---	---	---	---	---	---	636	---
CLINTON	[0]	539	33,488	41,662	(8,174)	2,221	11,151	(17,104)	---	---	---	---	---	---	11,151	8,800
COHASSET	[0]	2,297	36,989	33,109	3,880	95	---	3,975	---	---	---	(590)	2,387	---	---	---
COKATO		2,446	202,189	155,081	47,108	9,626	---	56,734	---	---	---	12,682	32,347	---	---	---
COLD SPRING		2,916	147,290	115,031	32,259	27,909	11,944	48,224	---	---	---	---	---	---	11,441	25,000
COLERAINE	[0] [3]	1,061	153,623	142,840	10,783	6,036	---	16,819	---	---	---	(82,007)	95,217	585,480	37,995	---
COLOGNE	[*]	759	33,520	51,777	(18,257)	8,465	---	(9,792)	---	---	---	17,280	---	---	---	---
COMPFREY		425	30,522	19,469	11,053	2,866	1,679	12,240	---	---	---	---	12,549	---	---	---
COMSTOCK	[0]	124	5,540	5,768	(228)	---	---	(228)	---	---	---	1,000	---	---	---	---
CONGER	[0]	133	7,823	13,066	(5,243)	280	510	(5,473)	---	---	---	---	---	---	---	---
COOK		676	50,003	60,724	(10,721)	---	---	(10,721)	---	---	---	---	---	---	---	---
CORRELL	[0]	56	3,846	11,186	(7,340)	---	---	(7,340)	---	---	---	(1,000)	---	---	---	---
COSMOS		598	43,452	44,960	(1,508)	5,886	---	4,378	---	---	---	---	---	---	---	---
COTTONWOOD		1,058	92,596	111,558	(18,962)	1,466	---	(17,496)	---	---	---	---	30,853	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

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
COURTLAND	[2]	462	53,667	93,875	(40,208)	1,171	---	(39,037)	---	---	---	1,714	---	---	---	
CROMWELL	[*]	208	9,004	3,902	5,102	---	---	5,102	---	---	---	---	---	---	---	
CROSBY	[*]	2,134	191,862	138,349	53,513	10,796	---	64,309	---	---	200,000	3,150	---	---	---	
CURRIE		291	18,346	30,814	(12,468)	507	---	(11,961)	---	---	---	---	---	---	---	
CUYUNA	[0]	211	9,498	12,466	(2,968)	---	---	(2,968)	---	---	---	---	---	---	---	
CYRUS	[0]	326	12,904	9,743	3,161	4,234	---	7,395	---	---	---	---	---	---	---	
DALTON	[0]	236	11,588	6,478	5,110	341	308	5,143	---	---	---	1,514	---	308	---	
DANUBE		555	33,475	37,825	(4,350)	65	---	(4,285)	---	---	---	---	---	---	---	
DARFUR		151	7,657	5,464	2,193	796	---	2,989	---	---	---	---	---	---	---	
DARWIN	[4]	242	---	---	---	---	---	---	---	---	---	---	---	---	---	
DASSEL		1,132	104,016	93,757	10,259	---	7,492	2,767	---	---	(52,000)	551,763	---	7,492	10,000	
DAWSON	[3]	1,616	266,088	281,429	(15,341)	1,903	10,982	(24,420)	---	---	---	23,838	---	10,982	9,000	
DE GRAFF	[2]	137	14,845	18,239	(3,394)	---	---	(3,394)	---	---	---	---	---	---	---	
DEER CREEK	[3]	307	25,485	19,001	6,484	3,011	565	8,930	---	---	(20,000)	30,561	---	---	---	
DEER RIVER	[0]	839	62,437	57,829	4,608	2,502	---	7,110	---	---	1,170	531	---	---	---	
DEERWOOD	[*]	524	53,946	45,801	8,145	4,272	---	12,417	---	---	---	---	---	---	---	
DELAVAN		226	11,927	10,718	1,209	---	---	1,209	---	---	551	---	---	---	---	
DENNISON		151	19,352	14,118	5,234	5,438	5,200	5,472	---	---	740	---	---	5,200	5,000	
DEXTER	[0]	303	18,291	9,602	8,689	10,741	---	19,430	9,774	---	---	---	---	---	---	
DODGE CENTER		2,126	108,212	117,962	(9,750)	55,810	---	46,060	---	---	(53,552)	1,500	---	---	---	
DONNELLY	[0]	226	23,118	25,927	(2,809)	47	---	(2,762)	---	---	---	---	---	---	---	
DOVER	[3]	443	50,661	38,654	12,007	24,099	2,778	33,328	11,710	---	12,344	(4,560)	---	2,778	---	
DOVRAY	[0]	55	4,561	717	3,844	62	3,931	(25)	---	---	---	---	---	---	---	
DUMONT	[0]	119	6,506	16,698	(10,192)	---	---	(10,192)	---	---	---	---	---	---	---	
DUNDAS	[1]	482	74,560	82,937	(8,377)	94,935	43,149	43,409	---	1,475,410	---	4,319	1,053	929,733	43,149	85,846
DUNNELL	[3] [23] [24]	212	17,389	5,001	12,388	---	---	12,388	---	---	---	916	---	---	---	---
EAGLE BEND		532	27,169	30,366	(3,197)	6,972	---	3,775	---	---	---	8,652	---	---	---	---
EAGLE LAKE		1,778	60,116	49,469	10,647	6,615	---	17,262	---	---	---	---	---	---	---	---
EASTON	[0]	217	11,483	12,172	(689)	---	---	(689)	---	---	(16,000)	15,423	---	---	---	---
ECHO	[*]	297	16,686	31,949	(15,263)	---	828	(16,091)	---	---	(10,000)	---	---	---	---	---
EDEN VALLEY		726	50,688	44,201	6,487	3,001	---	9,488	---	---	---	---	---	---	---	---
EDGERTON		1,115	70,935	76,378	(5,443)	2,402	10,913	(13,954)	---	---	---	---	---	10,913	9,000	---
EITZEN	[0]	242	12,617	7,734	4,883	125	---	5,008	---	---	---	3,560	---	---	---	---
ELBA	[0]	232	4,601	7,067	(2,466)	4,823	---	2,357	---	---	---	---	---	---	---	---
ELBOW LAKE	[0]	1,183	83,703	52,128	31,575	---	---	31,575	---	---	---	5,956	---	---	---	---
ELGIN		777	51,263	37,662	13,601	159,928	37,915	135,614	---	145,000	---	786,853	---	37,915	---	---
ELIZABETH	[0]	161	14,283	9,216	5,067	631	---	5,698	---	---	4,736	---	---	---	---	---
ELKO		298	18,386	6,341	12,045	19,773	---	31,818	---	---	---	1,011,412	882,917	---	---	---
ELKTON	[0] [3]	136	8,154	13,711	(5,557)	1,547	---	(4,010)	---	---	(11,000)	6,355	---	---	---	---
ELLENDALE	[*]	557	34,218	27,010	7,208	264	---	7,472	---	---	(3,500)	2,039	---	---	---	---
ELLSWORTH	[0] [1]	572	132,101	107,739	24,362	9,294	36,652	(2,996)	---	---	(15,000)	---	147,900	34,552	153,000	---
ELMORE	[1]	692	110,062	103,247	6,815	224,057	8,050	222,822	16,150	---	202,108	(18,426)	254,296	---	7,080	5,000
ELYSIAN		467	49,584	52,418	(2,834)	8,200	18,204	(12,838)	---	---	---	2,546,472	540,000	18,204	625	---
EMMONS	[0]	431	19,867	11,423	8,444	72	---	8,516	---	---	---	---	---	---	---	---
ERSKINE	[3]	424	62,491	60,770	1,721	2,594	3,750	565	---	---	1,879	---	---	3,750	2,000	---
EVANSVILLE	[0]	570	29,518	19,126	10,392	---	---	10,392	---	---	---	---	---	---	---	---
EXCELSIOR		2,335	220,226	188,575	31,651	15,862	---	47,513	---	---	47,020	37,636	---	---	---	---
EYOTA	[3]	1,580	266,465	188,638	77,827	21,011	45,173	53,665	---	---	---	---	355,000	42,853	33,758	---
FAIRFAX		1,331	102,816	91,707	11,109	---	---	11,109	---	---	(10,521)	---	---	---	---	---
FELTON	[0]	204	5,688	5,484	204	---	---	204	---	---	204	---	---	---	---	---
FERTILE	[3]	857	86,585	68,954	17,631	8,681	11,331	14,981	---	---	---	26,784	---	11,331	10,100	---
FINLAYSON	[*] [3]	252	23,625	41,757	(18,132)	388	---	(17,744)	---	---	(22,565)	---	---	22,225	8,000	---
FISHER	[0]	409	25,583	22,230	3,353	---	---	3,353	---	---	---	2,835	---	---	---	---
FLOODWOOD	[*]	570	34,749	36,208	(1,459)	137	---	(1,322)	---	---	---	---	---	---	---	---
FLORENCE	[0]	48	1,748	1,717	31	---	---	31	---	---	---	---	---	---	---	---
FOLEY		2,086	114,472	92,001	22,471	2,739	6,350	18,860	---	---	---	---	---	6,350	7,000	---
FORESTON	[0]	376	13,501	14,700	(1,199)	917	---	(282)	---	---	(3,390)	15,856	---	---	---	---
FOSTON	[3]	1,530	186,100	221,255	(35,155)	10,000	7,853	(33,008)	---	---	12,353	7,471	---	7,853	37,000	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
						Revenue	Expenses								Interest Payments	Principal Payments	
FOUNTAIN		326	27,660	37,270	(9,610)	---	---	(9,610)	---	---	---	---	---	---	---	---	
FRANKLIN		504	18,493	35,883	(17,390)	---	---	(17,390)	---	---	---	---	---	---	---	---	
FRAZEE	[0]	1,233	50,567	50,082	485	---	---	485	---	---	---	---	---	---	---	---	
FREEBORN		295	20,470	17,591	2,879	2,300	---	5,179	---	---	---	---	20,080	---	---	---	
FREEPORT		565	45,937	37,749	8,188	11,434	4,062	15,560	---	---	4,500	27,809	---	---	4,062	10,000	
FROST	[*]	237	24,931	19,964	4,967	---	---	5,535	---	---	(17,000)	---	---	---	---	---	
FULDA	[2]	1,260	220,591	195,914	24,677	606	32,224	(6,941)	---	---	---	---	30,141	---	---	31,823	37,000
GARFIELD	[*]	276	30,210	16,534	13,676	---	7,074	6,602	---	---	---	1,407	---	---	---	5,074	2,000
GARVIN		133	12,963	17,086	(4,123)	10,574	5,045	1,406	9,997	---	---	2,566	2,850	---	---	5,045	2,409
GARY	[0]	191	12,927	6,412	6,515	---	---	6,515	---	---	---	7,054	---	---	---	---	---
GAYLORD		2,023	195,698	143,264	52,434	75,710	46,348	81,796	39,376	---	25,321	43,000	46,140	---	---	39,941	20,000
GENEVA	[*]	449	14,101	22,992	(8,891)	37	---	(8,854)	---	---	---	---	---	---	---	---	---
GEORGETOWN	[0]	107	3,034	2,234	800	---	---	800	---	---	---	---	---	---	---	---	---
GHENT		314	35,757	32,418	3,339	5,027	10,203	(1,837)	---	---	---	451	---	---	10,203	8,765	---
GIBBON	[0]	709	47,312	32,321	14,991	156	---	15,147	---	---	---	---	---	---	---	---	---
GILBERT		1,909	112,216	228,565	(116,349)	---	---	(116,349)	---	---	---	(98,493)	131,689	---	---	---	---
GLENNVILLE		783	20,236	15,973	4,263	1,020	---	5,283	---	---	---	---	3,738	---	---	---	---
GLYNDON	[0]	924	51,889	37,281	14,608	23,297	1,713	36,192	68	---	---	38,000	---	---	1,713	18,325	
GONVICK		294	23,839	31,793	(7,954)	1,499	332	(6,787)	---	---	---	---	---	---	1,186	2,500	
GOOD THUNDER		586	47,025	30,570	16,455	1,001	3,417	14,039	---	---	---	35,546	---	---	3,615	10,000	
GOODHUE	[0]	683	46,660	49,938	(3,278)	3,782	2,989	(2,885)	---	---	---	---	---	---	---	---	---
GOODRIDGE	[0]	107	10,125	8,987	1,138	860	---	1,998	---	---	---	---	---	---	---	---	---
GRACEVILLE		659	48,554	21,316	27,238	2,563	23,559	6,242	---	---	(29,500)	57,946	---	---	23,559	8,000	
GRANADA	[23] [24]	375	19,706	14,574	5,132	---	---	5,132	---	---	---	---	748	---	---	---	---
GRAND MARAIS		1,239	139,060	177,366	(38,306)	---	---	(38,306)	---	---	---	6,956	4,516	---	---	---	---
GRAND MEADOW	[*] [3]	986	88,186	70,612	17,574	8,728	515	25,787	---	---	---	16,014	---	---	515	---	---
GREEN ISLE	[0]	298	12,322	16,747	(4,425)	---	---	(4,425)	---	---	---	---	---	---	---	---	---
GREENBUSH		832	79,446	77,677	1,769	3,685	1,458	3,996	---	---	---	298	---	---	1,458	---	---
GREY EAGLE		359	15,744	23,002	(7,258)	179	---	(7,079)	179	---	---	---	5,504	---	---	---	---
GROVE CITY	[3]	594	51,294	68,689	(17,395)	---	29,537	(46,932)	---	---	---	(450,484)	---	180,000	14,328	185,000	
GRYGLA	[*] [3]	249	32,732	24,768	7,964	10,749	4,366	14,347	---	---	(4,217)	---	---	---	4,366	8,884	
HACKENSACK		257	53,363	46,999	6,364	1,245	18,115	(10,506)	---	---	---	---	7,099	---	18,115	15,000	---
HADLEY	[*] [2]	97	6,536	6,171	365	39	---	404	---	---	---	---	---	---	---	---	---
HALLOCK		1,267	118,824	137,311	(18,487)	209	---	(18,278)	---	---	---	(30,000)	37,142	---	---	---	---
HALSTAD		596	59,825	50,675	9,150	---	---	9,150	---	---	---	---	797,922	---	---	---	---
HAMBURG	[0]	524	23,809	17,566	6,243	---	---	6,243	---	---	---	---	6,176	---	---	---	---
HAMMOND		201	13,623	15,501	(1,878)	585	2,568	(3,861)	---	---	---	---	---	---	2,568	6,000	---
HAMPTON		434	13,382	11,645	1,737	4,785	---	6,522	---	---	4,125	---	---	---	---	---	---
HANCOCK		727	59,040	42,851	16,189	5,917	---	22,106	5,357	---	---	17,832	---	---	---	---	---
HANLEY FALLS		240	33,790	26,315	7,475	276	1,561	6,190	---	---	---	---	1,002	---	1,561	6,962	---
HANSKA		439	20,391	33,953	(13,562)	6,420	---	(7,142)	---	---	---	---	---	---	---	---	---
HARDWICK	[0]	228	9,821	12,288	(2,467)	---	7,171	(9,638)	---	---	(15,763)	3,382	---	---	7,171	2,743	---
HARMONY	[*]	1,112	45,124	35,394	9,730	10,820	---	20,550	---	---	---	20,773	---	---	---	---	---
HARRIS	[0]	1,051	17,121	8,065	9,056	5,776	2,421	12,411	---	---	---	---	---	---	2,421	10,000	---
HARTLAND		300	14,627	8,539	6,088	---	---	6,088	---	---	---	6,000	---	---	---	---	---
HATFIELD		57	5,909	2,675	3,234	644	---	3,878	---	---	---	---	---	---	---	---	---
HAWLEY		1,736	130,297	141,873	(11,576)	6,227	31,763	(37,112)	---	---	---	65,680	4,966	---	31,763	15,000	---
HAYFIELD	[3]	1,306	179,112	163,012	16,100	2,283	---	18,383	---	---	---	---	---	---	---	---	---
HAYWARD	[0]	233	14,296	26,367	(12,071)	5,627	---	(6,444)	---	---	---	---	---	---	---	---	---
HECTOR		1,145	79,735	147,687	(67,952)	---	---	(67,952)	---	---	---	(20,000)	11,823	---	---	---	---
HENDERSON		857	50,990	71,455	(20,465)	4,666	---	(15,799)	---	---	---	9,000	1,776	---	---	---	---
HENDRICKS		683	67,125	53,594	13,531	4,646	6,087	12,090	---	---	(15,920)	---	---	---	6,087	7,648	---
HENDRUM	[0]	305	16,168	12,121	4,047	13,657	871	16,833	---	---	---	4,613	6,251	---	---	---	---
HENNING		786	39,799	30,918	8,881	144	---	9,025	---	---	---	10,169	---	---	---	---	---
HERMAN		474	29,513	43,094	(13,581)	892	---	(12,689)	---	---	(11,100)	---	---	---	---	---	---
HERON LAKE	[2]	767	77,995	84,014	(6,019)	1,085	---	(4,934)	---	---	---	194	---	---	---	---	---
HEWITT	[0]	261	6,846	24,968	(18,122)	180	---	(17,942)	---	---	(4,500)	---	---	---	---	---	---
HILL CITY	[1]	516	103,983	77,987	25,996	---	---	25,996	---	---	---	94,591	25,599	---	---	---	3,000

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
						Revenue	Expenses								Interest Payments	Principal Payments
HILLS		616	38,180	69,478	(31,298)	---	253	(31,551)	---	---	---	(30,960)	1,092	---	253	400
HILLTOP	[3]	777	129,921	125,521	4,400	31,820	---	36,220	---	31,820	---	---	---	31,740	---	---
HINCKLEY		1,150	206,308	90,369	115,939	61,175	36,278	140,836	---	---	---	2,862	403,128	150,000	36,277	20,000
HITTERDAL		235	11,017	19,290	(8,273)	---	---	(8,273)	---	---	---	2,895	---	---	---	---
HOFFMAN	[0]	634	47,753	51,549	(3,796)	---	---	(3,796)	---	---	---	---	---	---	---	---
HOKAH		706	22,676	6,828	15,848	1,261	---	17,109	---	---	---	---	---	---	---	---
HOLDINGFORD		621	82,393	59,195	23,198	---	---	23,198	---	---	---	31,551	8,198	---	---	---
HOLLAND	[0]	205	14,737	9,047	5,690	888	---	6,578	---	---	---	---	---	---	---	---
HOLLANDALE		275	9,895	30,287	(20,392)	2,292	---	(18,100)	---	---	---	---	4,827	---	---	---
HOLLOWAY		118	4,450	9,901	(5,451)	7,768	---	2,317	7,768	---	---	---	---	---	---	---
HOLT	[0]	101	638	635	3	---	---	3	---	---	---	---	---	---	---	---
HOUSTON	[*]	1,010	46,509	41,108	5,401	---	294	5,107	---	---	---	---	294	---	---	---
HOWARD LAKE	[3]	1,720	277,704	284,661	(6,957)	16,705	---	9,748	---	---	---	174,438	---	---	---	---
HOYT LAKES		2,312	205,695	234,640	(28,945)	---	---	(28,945)	---	---	---	(16,286)	14,044	---	---	---
IHLEN	[0]	94	8,671	8,831	(160)	---	---	(160)	---	---	---	---	---	---	---	---
IONA	[0]	168	5,444	11,800	(6,356)	---	70	(6,426)	---	---	---	(4,000)	---	---	---	---
IRON JUNCTION	[0]	129	2,513	819	1,694	367	385	1,676	---	---	---	---	---	---	385	936
IRONTON		564	61,382	39,418	21,964	4,291	1,900	24,355	---	---	---	---	109	---	1,900	3,000
ISANTI		2,026	127,862	81,658	46,204	3,000	250	48,954	---	---	---	---	---	---	250	5,572
ISLE		627	63,989	60,016	3,973	---	5,675	(1,702)	---	---	---	---	---	---	---	---
IVANHOE	[1]	740	164,905	133,367	31,538	6,338	33,547	4,329	---	---	---	---	66,402	---	33,547	18,694
JANESVILLE		2,033	98,094	63,747	34,347	12,391	---	46,738	---	---	---	16,228	---	---	---	---
JASPER		600	73,884	98,596	(24,712)	4,791	21,700	(41,621)	---	3,000	---	---	2,039	---	21,700	7,000
JEFFERS		446	20,368	21,175	(807)	330	---	(477)	---	---	---	---	11,324	---	---	---
JOHNSON	[0]	41	1,197	1,940	(743)	---	---	(743)	---	---	---	(700)	---	---	---	---
KANDIYOHI	[0]	526	27,386	22,694	4,692	317	---	5,009	---	---	---	---	---	---	---	---
KARLSTAD		867	47,450	44,631	2,819	2,541	---	5,360	---	---	---	10,000	6,566	---	---	---
KASOTA	[3]	685	52,074	69,518	(17,444)	12,239	2,650	(7,855)	---	---	---	---	183,823	---	2,650	16,000
KEEWATIN	[0]	1,092	37,815	20,898	16,917	---	---	16,917	---	---	---	(13,766)	61,686	---	---	---
KELLIHER	[3]	365	39,098	25,288	13,810	146	---	13,956	---	---	---	(14,500)	17,944	---	---	---
KELLOGG		432	27,526	54,690	(27,164)	1,898	---	(25,266)	---	---	---	2,970	---	---	---	---
KENNEDY		320	26,018	41,503	(15,485)	6,863	6,253	(14,875)	---	---	---	---	3,915	---	6,253	2,342
KENNETH	[0]	75	3,764	2,064	1,700	369	---	2,069	---	---	---	---	---	---	---	---
KENSINGTON		292	17,246	17,888	(642)	---	---	(642)	---	---	---	(739)	---	---	---	---
KENT	[0]	124	6,174	4,834	1,340	---	---	1,340	---	---	---	---	---	---	---	---
KENYON		1,585	116,862	98,637	18,225	---	1,607	16,618	---	---	---	---	14,057	---	1,607	---
KERKHOVEN	[*]	741	65,012	22,613	42,399	9,172	---	51,571	---	---	---	25,393	497	---	---	---
KETTLE RIVER		194	14,994	16,616	(1,622)	137	---	(1,485)	---	---	---	---	5,620	---	---	---
KIESTER	[0]	593	25,945	15,638	10,307	11,115	10,229	11,193	---	---	---	(20,000)	238	---	10,067	30,000
KILKENNY	[0]	174	5,651	4,718	933	6,330	---	7,263	---	---	---	---	7,942	---	---	---
KIMBALL		685	52,582	67,726	(15,144)	16,951	11,330	(9,523)	9,094	799	---	(7,777)	---	---	11,330	31,000
KINNEY	[0]	246	9,711	22,502	(12,791)	---	---	(12,791)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	513	27,699	25,773	1,926	---	---	1,926	---	---	---	---	---	---	---	---
LA SALLE		94	7,308	19,258	(11,950)	87	---	(11,863)	---	---	---	(1,820)	---	---	---	---
LAFAYETTE	[1]	484	109,421	119,959	(10,538)	1,984	---	(8,554)	---	---	---	---	---	---	3,530	7,815
LAKE BENTON	[1]	674	125,400	133,755	(8,355)	2,281	3,728	(9,802)	---	---	---	---	2,163	---	3,728	7,223
LAKE BRONSON		262	18,889	22,297	(3,408)	---	---	(3,408)	---	---	---	(3,408)	---	---	---	---
LAKE CRYSTAL		2,166	179,674	175,640	4,034	1,524	19,438	(13,880)	---	---	---	---	---	---	19,438	10,000
LAKE LILLIAN	[0]	226	13,160	19,086	(5,926)	540	---	(5,386)	---	---	---	---	---	---	---	---
LAKE PARK		656	81,221	64,055	17,166	1,141	26,421	(8,114)	---	---	---	(8,000)	131,193	---	26,273	9,000
LAKE WILSON	[3]	316	33,231	55,520	(22,289)	---	---	(22,289)	---	---	---	---	---	---	---	---
LAKEFIELD	[4]	1,683	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKELAND	[0]	2,039	140,268	101,760	38,508	4,063	---	42,571	---	---	---	---	22,356	---	---	---
LAMBERTON		964	66,349	60,714	5,635	316	---	5,951	---	---	---	9,500	10,427	---	---	---
LANCASTER	[0]	338	23,050	16,778	6,272	15,466	6,167	15,571	---	---	---	---	---	---	4,150	13,000
LANDFALL	[0]	592	17,032	2,986	14,046	---	---	14,046	---	---	---	---	7,730	---	---	---
LANESBORO	[4]	849	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,103	96,134	64,826	31,308	---	---	31,308	---	---	---	---	24,444	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
						Revenue	Expenses								Interest Payments	Principal Payments
LEROY		932	72,178	125,182	(53,004)	5,750	5,510	(2,264)	---	---	---	(59,082)	205,131	---	5,510	1,856
LESTER PRAIRIE	[0]	1,239	86,868	3,213	83,655	4,415	62,882	25,188	---	---	---	---	885	---	30,546	20,000
LEWISTON		1,417	73,902	52,230	21,672	15,810	---	37,482	---	---	---	(10,227)	---	---	---	---
LEWISVILLE	[1]	296	51,668	28,371	23,297	22	---	23,319	---	---	---	---	686	---	---	30,350
LEXINGTON		2,243	77,188	106,575	(29,387)	3,438	---	(25,949)	---	---	---	---	---	---	---	---
LINDSTROM		2,824	172,992	82,266	90,726	9,328	52,336	47,718	---	---	---	3,235	9,946	---	52,336	30,000
LISMORE		248	16,578	22,058	(5,480)	104	139	(5,515)	---	---	---	(6,700)	1,180	---	---	---
LITTLEFORK		879	52,303	71,372	(19,069)	---	---	(19,069)	---	---	---	(10,000)	---	---	---	---
LONG LAKE		1,930	186,186	105,532	80,654	2,337	11,040	71,951	---	---	---	---	---	---	5,510	95,000
LONSDALE	[*]	1,368	62,362	57,684	4,678	45,092	---	49,770	---	---	---	---	52,476	---	---	---
LORETTO	[0]	526	41,544	32,180	9,364	---	---	9,364	---	---	---	---	6,659	---	---	---
LOWRY	[0]	230	5,750	12,307	(6,557)	---	---	(6,557)	---	---	---	(9,000)	---	---	---	---
LUCAN	[0]	229	15,479	10,490	4,989	---	---	4,989	---	---	---	---	---	---	---	---
LYLE		509	54,824	36,587	18,237	17,263	9,647	25,853	7,624	---	9,639	---	---	---	9,647	---
LYND	[2]	301	39,781	72,752	(32,971)	3,772	---	(29,199)	---	---	---	(10,000)	---	---	---	---
MABEL	[0]	746	68,248	108,801	(40,553)	1,432	---	(39,121)	---	---	---	(13,874)	---	---	---	---
MADELIA		2,236	386,523	301,831	84,692	85,973	152,580	18,085	---	---	---	(11,000)	6,829	---	139,426	119,483
MADISON		1,923	190,183	219,684	(29,501)	2,407	---	(27,094)	---	---	---	---	339	---	---	---
MADISON LAKE		736	44,499	27,643	16,856	1,455	---	18,311	---	---	---	11,013	---	---	---	---
MAGNOLIA	[*] [3]	156	24,159	33,773	(9,614)	12,382	2,716	52	---	---	---	(7,124)	---	---	2,716	9,275
MAHNOMEN		1,208	102,392	114,055	(11,663)	653	8,788	(19,798)	---	---	---	9,828	---	---	8,788	4,841
MANCHESTER	[0]	71	2,278	1,564	714	508	---	1,222	---	---	---	---	---	---	---	---
MANTORVILLE		990	26,453	31,072	(4,619)	---	---	(4,619)	---	---	---	---	12,279	---	---	---
MAPLE LAKE	[0]	1,490	146,695	66,307	80,388	40,717	60,270	60,835	17,283	---	19,638	---	371,181	---	57,251	40,000
MAPLE PLAIN		2,226	133,443	52,847	80,596	---	---	80,596	---	---	---	---	---	---	---	---
MAPLETON		1,557	145,717	77,373	68,344	7,872	2,420	73,796	---	---	---	66,000	34,407	---	2,420	3,771
MAPLEVIEW	[0] [3]	203	24,813	39,472	(14,659)	370	---	(14,289)	370	---	---	(10,000)	---	---	---	---
MARBLE	[0]	618	26,506	13,947	12,559	76	---	12,635	---	---	---	(756)	---	---	---	---
MARIETTA	[0]	198	10,350	8,228	2,122	185	---	2,307	---	---	---	(14,599)	12,341	---	---	---
MAYER	[0]	525	26,136	20,857	5,279	740	---	6,019	---	---	---	(669)	---	---	---	---
MAYNARD		429	35,573	38,324	(2,751)	12,644	8,350	1,543	---	---	---	(8,000)	4,573	---	8,350	10,000
MAZEPPA		756	21,671	35,210	(13,539)	4,507	---	(9,032)	---	---	---	---	---	---	---	---
MC INTOSH	[1]	656	82,332	72,300	10,032	4,286	19,841	(5,523)	---	---	---	(68,845)	---	---	---	7,000
MC KINLEY		117	10,577	11,162	(585)	324	---	(261)	---	---	---	---	---	---	---	---
MEADOWLANDS	[0]	121	10,872	7,281	3,591	154	93	3,652	---	---	---	---	---	---	---	---
MEDFORD		770	30,790	43,781	(12,991)	---	16	(13,007)	---	---	---	---	---	---	---	---
MENAHGA		1,137	52,717	119,385	(66,668)	1,541	---	(65,127)	---	---	---	---	---	---	---	---
MIDDLE RIVER	[0]	279	17,371	21,729	(4,358)	2,843	5,023	(6,538)	---	---	---	---	---	---	5,023	2,000
MILACA		2,366	188,642	193,648	(5,006)	11,471	34,164	(27,699)	---	---	---	---	409,634	464,278	33,863	15,000
MILAN		329	12,879	15,570	(2,691)	250	779	(3,220)	---	---	---	(1,825)	25,080	---	---	---
MILLVILLE		170	9,561	3,611	5,950	---	---	5,950	---	---	---	---	---	---	---	---
MILROY		291	20,665	20,745	(80)	---	---	(80)	---	---	---	---	---	---	---	---
MINNEOTA		1,431	145,349	131,646	13,703	2,407	32,092	(15,982)	---	---	---	---	4,777	---	32,092	10,409
MINNESOTA LAKE	[3]	682	93,602	73,751	19,851	19,098	---	38,949	---	---	---	---	42,354	---	---	---
MINNETONKA BEACH	[0]	574	42,882	29,782	13,100	1,262	---	14,362	---	---	---	---	---	---	---	---
MONTGOMERY		2,558	145,502	123,200	22,302	17	---	22,319	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,046	50,485	39,554	10,931	1,717	---	12,648	---	---	---	19,200	---	---	---	---
MOOSE LAKE		1,709	58,319	73,858	(15,539)	---	---	(15,539)	---	---	---	---	67,041	---	---	---
MORGAN	[3]	945	205,417	146,728	58,689	16,248	---	74,937	---	---	---	52,524	13,296	---	---	---
MORRISTOWN	[0]	838	78,406	18,262	60,144	6,570	19,582	47,132	37	---	---	---	2,339	---	19,582	10,000
MORTON		437	33,197	17,317	15,880	---	---	15,880	---	---	---	---	---	---	---	---
MOTLEY		489	114,319	91,755	22,564	615	42,800	(19,621)	---	---	---	49,200	---	---	42,800	18,000
MOUNTAIN LAKE		2,058	188,426	128,336	60,090	3,686	5,441	58,335	---	---	---	35,089	32,196	---	4,508	47,600
MURDOCK		278	20,935	23,721	(2,786)	---	---	(2,786)	---	---	---	(8,215)	7,173	---	---	---
MYRTLE	[0] [3]	62	2,673	2,231	442	---	---	442	---	---	---	---	---	---	---	---
NASHUA	[0]	55	1,391	1,119	272	---	---	272	---	---	---	---	---	---	---	---
NASHWAUK	[4]	975	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[0] [3]	259	12,621	19,788	(7,167)	11,141	10,236	(6,262)	---	---	---	(11,802)	1,207	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
						Revenue	Expenses								Interest Payments	Principal Payments
NEVIS		391	33,164	60,031	(26,867)	20,490	11,160	(17,537)	---	---	---	(3,715)	---	---	11,160	10,000
NEW AUBURN	[0]	364	21,371	20,183	1,188	1,328	---	2,516	597	---	---	1,100	2,407	---	---	---
NEW GERMANY	[0]	374	18,079	14,180	3,899	115	---	4,014	---	---	---	1,713	---	---	---	---
NEW LONDON		1,033	FAILED TO REPORT IN TIME FOR THIS PUBLICATION													
NEW MARKET		224	17,839	27,754	(9,915)	---	325	(10,240)	---	---	---	---	---	---	325	---
NEW MUNICH	[0]	328	12,697	18,724	(6,027)	10,208	---	4,181	---	---	10,000	---	---	---	---	---
NEW RICHLAND		1,201	94,673	84,145	10,528	11,433	8,976	12,985	---	---	---	3,850	296,979	205,000	8,976	---
NEW TRIER	[0]	97	8,213	17,524	(9,311)	10,514	27,698	(26,495)	---	---	---	(25,374)	---	---	854	2,449
NEW YORK MILLS		1,009	59,750	56,306	3,444	1,973	---	5,417	---	---	---	---	10,324	---	---	---
NEWFOLDEN	[0]	339	22,014	4,861	17,153	2,403	17,517	2,039	---	---	---	(6,888)	---	---	17,517	6,000
NICOLLET		854	72,928	43,523	29,405	7	---	29,412	---	---	---	87,498	---	---	---	---
NIELSVILLE		92	12,139	20,764	(8,625)	168	2,583	(11,040)	---	---	---	3,723	---	---	2,583	900
NORCROSS	[2]	74	6,801	8,302	(1,501)	---	---	(1,501)	---	---	---	(2,000)	---	---	---	---
NORTHOME	[3]	293	26,814	36,150	(9,336)	5,589	40,528	(44,275)	---	---	---	---	---	---	9,400	188,000
NORTHROP	[0]	272	18,001	14,959	3,042	19,195	1,574	20,663	19,195	---	---	10,845	---	---	1,574	10,000
ODESSA	[0] [3]	144	24,050	18,486	5,564	---	4,350	1,214	---	---	---	(11,250)	12,010	290,000	4,350	290,000
ODIN		123	4,723	6,930	(2,207)	552	---	(1,655)	---	---	---	(500)	---	---	---	---
OGILVIE	[*]	528	18,926	21,538	(2,612)	---	---	(2,612)	---	---	---	(9,500)	784	---	---	3,000
OKABENA	[2]	218	36,893	53,958	(17,065)	2,282	---	(14,783)	2,282	---	---	(14,375)	---	---	---	---
OKLEE	[2]	423	35,354	44,800	(9,446)	3,242	1,774	(7,978)	---	611,559	---	11,678	635,881	830,000	1,774	830,000
ONAMIA	[0] [3]	839	73,872	52,587	21,285	12,756	---	34,041	---	---	---	---	121	---	---	---
ORMSBY	[0]	150	8,930	15,172	(6,242)	---	---	(6,242)	---	---	---	---	214,766	---	---	---
ORR	[3]	262	72,046	91,136	(19,090)	4,914	---	(14,176)	---	---	---	(2,922)	---	---	---	---
ORTONVILLE		2,084	257,814	156,527	101,287	190,822	45,903	246,206	---	---	---	(51,193)	1,383,742	2,010,910	45,903	---
OSAKIS	[1]	1,331	263,182	418,738	(155,556)	1,798	---	(153,758)	---	---	---	37,008	15,961	---	---	---
OSLO		362	84,709	109,723	(25,014)	---	9,129	(34,143)	---	---	---	---	---	---	9,129	3,826
OSTRANDER		271	14,038	14,554	(516)	---	---	(516)	---	---	---	---	1,347	---	---	---
PALISADE	[*]	150	14,605	8,919	5,686	909	---	6,595	---	---	---	---	---	---	---	---
PARKERS PRAIRIE		963	74,101	67,436	6,665	12,293	---	18,958	---	---	---	(27,035)	66,293	---	---	---
PAYNESVILLE		2,315	240,471	203,991	36,480	10,986	623	46,843	---	---	---	119,000	1,614	---	---	---
PELICAN RAPIDS		1,934	247,720	187,321	60,399	1,553	7,629	54,323	---	---	---	43,137	497,852	---	7,629	30,000
PEMBERTON	[0]	233	17,817	13,693	4,124	707	2,858	1,973	---	---	---	---	---	---	2,858	4,000
PENNOCK	[*]	486	32,307	10,978	21,329	1,203	---	22,532	---	---	---	---	---	---	---	---
PEQUOT LAKES		886	97,866	64,898	32,968	13,474	---	46,442	---	---	---	(18,043)	4,250	74,348	---	---
PERHAM		2,343	173,744	161,910	11,834	139,045	---	150,879	93	---	---	2,000	15,091	---	---	---
PERLEY	[0]	124	7,866	5,733	2,133	---	---	2,133	---	---	---	2,133	---	---	---	---
PETERSON	[0]	246	6,752	5,332	1,420	---	---	1,420	---	---	---	---	---	---	---	---
PIERZ	[0]	1,158	47,512	28,510	19,002	---	---	19,002	---	---	---	30,000	---	---	---	---
PILLAGER		326	34,984	58,178	(23,194)	890	---	(22,304)	---	---	---	---	223	---	---	---
PINE ISLAND		2,260	212,767	165,303	47,464	2,125	9,048	40,541	---	---	---	---	145,557	---	9,048	25,000
PINE RIVER		946	60,476	82,341	(21,865)	---	---	(21,865)	---	---	---	22,948	2,329	---	---	---
PLATO		338	18,244	11,921	6,323	80	---	6,403	---	---	---	(10,154)	41,397	---	---	---
PLUMMER	[1]	279	44,657	46,076	(1,419)	243	9,749	(10,925)	---	---	---	(5,490)	---	---	8,690	3,000
PORTER	[3]	209	32,259	30,895	1,364	7,683	3,841	5,206	---	---	---	---	5,663	---	3,841	1,245
PRESTON		1,532	104,121	124,411	(20,290)	9,210	13,530	(24,610)	---	---	---	---	279,505	---	13,530	---
PRINSBURG	[0]	502	21,428	19,966	1,462	7,387	1,104	7,745	---	---	---	---	2,833	---	---	---
RACINE		316	32,434	25,231	7,203	109	1,862	5,450	---	---	---	---	---	---	1,862	5,000
RANDALL	[3]	588	74,786	140,386	(65,600)	1,284	14,468	(78,784)	---	---	---	---	9,173	---	14,468	6,000
RANDOLPH	[0]	353	13,730	13,591	139	---	---	139	---	---	---	(2,628)	---	---	---	---
RANIER	[3]	195	173,116	186,200	(13,084)	10,749	4,304	(6,639)	---	---	---	---	---	---	4,304	6,000
RAYMOND	[0]	680	28,795	31,694	(2,899)	---	---	(2,899)	---	---	---	(3,000)	---	---	---	---
RED LAKE FALLS		1,519	131,420	105,972	25,448	18,528	38,128	5,848	---	---	---	---	194,700	147,500	38,128	11,500
REMER	[3]	346	63,337	33,022	30,315	---	22,555	7,760	---	---	---	---	9,625	---	15,385	12,000
RENVILLE		1,374	117,011	167,946	(50,935)	4,322	131,098	(177,711)	---	---	---	25,536	---	260,000	131,098	20,000
REVERE	[2]	109	8,296	9,934	(1,638)	---	---	(1,638)	---	---	---	---	---	---	---	---
RICE		705	34,499	69,197	(34,698)	1,618	---	(33,080)	---	---	---	---	---	---	---	---
RICHMOND	[0]	1,098	37,176	23,897	13,279	787	---	14,066	---	---	---	---	---	---	---	---
RIVERTON		123	9,422	10,194	(772)	---	---	(772)	---	---	---	---	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

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
ROCKVILLE	[0]	653	33,714	27,564	6,150	7,869	--	14,019	2,982	--	--	--	--	--	--	--
ROGERS	[0]	1,645	213,618	92,751	120,867	--	--	120,867	--	--	--	1,117	--	--	--	--
ROLLINGSTONE		739	37,437	35,907	1,530	623	--	2,153	--	--	7,647	15,285	--	--	--	--
ROSCOE		135	7,027	3,484	3,543	--	--	3,543	--	--	--	--	--	450	3,000	--
ROSE CREEK	[0] [3]	376	41,149	30,415	10,734	2,157	--	12,891	--	--	--	2,146	--	--	--	--
ROSEAU		2,756	298,877	201,973	96,904	37,728	84,981	49,651	--	203,209	201,033	323,721	--	--	--	3,968
ROTHSAY	[0]	451	43,430	23,248	20,182	14,070	6,600	27,652	9,154	--	4,603	(4,233)	1,129	--	6,600	18,480
ROUND LAKE	[4]	468	--	--	--	--	--	--	--	--	--	--	--	--	--	--
ROYALTON	[0]	847	54,984	40,806	14,178	2,509	7,858	8,829	--	--	(941)	9,240	--	--	7,528	7,000
RUSH CITY		1,641	81,695	105,886	(24,191)	10,337	--	(13,854)	--	--	414,470	20,000	3,837,007	3,618,900	33,184	--
RUSHFORD		1,624	51,989	49,154	2,835	3,617	--	6,452	--	--	--	112,292	--	--	--	--
RUSHFORD VILLAGE	[0]	631	6,888	4,483	2,405	1,096	--	3,501	--	--	--	1,168	--	--	--	--
RUSHMORE		369	24,980	43,112	(18,132)	2,631	--	(15,501)	--	--	--	4,967	--	--	--	--
RUSSELL		389	23,505	47,344	(23,839)	--	595	(24,434)	--	--	(20,000)	1,366	--	--	595	--
RUTHTON	[2]	325	27,540	43,376	(15,836)	19,484	18,287	(14,639)	--	--	--	23,080	--	--	18,287	7,000
SABIN	[0]	500	41,938	12,419	29,519	902	7,300	23,121	--	--	(21,599)	--	--	--	7,300	20,000
SACRED HEART		590	111,598	97,436	14,162	2,679	--	16,841	--	--	--	944,821	923,536	--	--	--
SANBORN		450	27,571	24,296	3,275	93	--	3,368	--	--	--	7,125	7,888	--	--	--
SANDSTONE		1,995	96,730	76,803	19,927	6	11,378	8,555	--	--	--	(7,791)	--	--	11,378	4,000
SARGEANT	[0]	77	3,632	2,085	1,547	--	--	1,547	--	--	--	--	--	--	--	--
SCANLON	[3]	889	101,028	122,255	(21,227)	--	--	(21,227)	--	--	--	(21,227)	--	--	--	--
SEBEKA	[0]	649	32,940	12,575	20,365	1,489	2,984	18,870	--	--	--	14,798	1,512	135,040	2,984	27,878
SHAFFER	[0] [3]	392	69,172	14,998	54,174	51,267	46,329	59,112	--	--	--	10,331	--	--	46,329	19,000
SHELLY	[0]	216	19,296	35,224	(15,928)	1,161	5,130	(19,897)	--	--	--	--	--	--	5,130	1,800
SHERBURN	[1]	1,086	212,338	262,258	(49,920)	26,733	--	(23,187)	10,118	--	5,694	156,812	--	--	--	--
SILVER BAY		2,062	408,577	351,623	56,954	16,875	--	73,829	--	--	--	6,216	--	--	--	--
SILVER LAKE		802	45,615	30,314	15,301	2,999	5,323	12,977	--	--	--	28,768	--	--	5,323	--
SKYLINE	[0]	343	14,654	8,377	6,277	--	--	6,277	--	--	--	--	--	--	--	--
SLAYTON	[3]	2,166	183,344	241,634	(58,290)	40,170	--	(18,120)	--	--	--	162,564	--	--	--	--
SOUTH HAVEN		201	6,718	6,692	26	--	--	26	--	--	--	--	--	--	--	--
SPICER		1,167	85,018	66,530	18,488	11,233	--	29,721	--	--	--	19,466	--	--	--	--
SPRING GROVE	[0]	1,237	113,667	84,088	29,579	79	--	29,658	--	--	(4,593)	1,313	--	--	--	--
SPRING PARK		1,831	164,154	103,402	60,752	24,103	--	84,855	--	--	--	16,499	--	--	--	--
SPRING VALLEY		2,493	260,846	183,103	77,743	--	7,490	70,253	--	--	--	99,299	--	--	18,700	--
SPRINGFIELD		2,200	179,495	221,156	(41,661)	68	--	(41,593)	--	--	--	16,288	--	--	--	--
STACY	[3]	1,243	123,823	94,846	28,977	8,902	14,190	23,689	6,090	--	--	52,300	--	--	--	--
STARBUCK	[0]	1,168	158,861	63,947	94,914	5,645	77,459	23,100	--	--	--	(46,523)	13,613	786,411	77,459	805,000
STEEN	[0]	182	11,041	15,760	(4,719)	1,503	156	(3,372)	--	--	--	--	--	--	156	257
STEPHEN		692	88,491	140,857	(52,366)	62,466	2,950	7,150	--	--	--	(15,000)	--	--	2,950	14,000
STEWART	[*]	574	22,164	18,398	3,766	200	--	3,966	--	--	--	--	--	--	--	--
STORDEN		272	18,453	23,140	(4,687)	--	--	(4,687)	--	--	--	--	--	--	--	--
STRANDQUIST		83	4,182	1,628	2,554	--	--	2,554	--	--	--	2,554	--	--	--	--
STRATHCONA	[0]	44	171	189	(18)	--	--	(18)	--	--	--	--	--	--	--	--
ST. BONIFACIUS	[*]	1,585	92,825	50,921	41,904	54,091	3,236	92,759	--	--	--	19,000	--	--	--	--
ST. CLAIR		724	39,268	25,888	13,380	5,726	--	19,106	--	--	--	7,481	--	--	--	--
ST. FRANCIS		3,778	121,078	140,304	(19,226)	--	--	(19,226)	--	--	--	8,846	--	--	--	--
ST. HILAIRE	[0]	296	18,387	19,967	(1,580)	111	--	(1,469)	--	--	--	(3,500)	--	--	--	--
ST. LEO		109	9,215	6,794	2,421	--	1,570	851	--	--	--	673	--	--	1,570	2,740
ST. MARTIN	[0]	282	27,491	17,370	10,121	10,468	3,854	16,735	5,730	--	--	--	--	--	3,854	9,988
SWANVILLE	[0] [3]	318	28,832	50,142	(21,310)	319	--	(20,991)	--	--	--	(42,184)	684	--	--	--
TACONITE	[0]	316	--	15,643	(15,643)	12,430	--	(3,213)	12,430	--	--	(3,213)	--	--	--	--
TAUNTON	[1]	174	28,678	43,923	(15,245)	10,493	8,184	(12,936)	--	--	--	--	--	--	8,184	8,246
TAYLORS FALLS		813	92,557	79,333	13,224	6,063	--	19,287	--	--	--	19,873	--	--	--	--
THOMSON	[0]	144	12,797	22,821	(10,024)	1,288	--	(8,736)	--	--	--	1,000	--	--	--	--
TINTAH	[0]	71	7,340	5,465	1,875	6,325	4,500	3,700	--	--	--	--	--	--	4,500	4,000
TONKA BAY		1,488	112,739	181,559	(68,820)	--	--	(68,820)	--	--	--	(116,450)	--	--	--	--
TOWER	[0] [24]	493	60,157	57,065	3,092	6,021	8,127	986	6,021	--	--	(13,247)	--	--	8,127	20,000
TRACY	[3]	2,051	311,742	279,572	32,170	48,694	2	80,862	--	--	--	207,018	7,303	--	--	--

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

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
TRIMONT		735	72,162	92,953	(20,791)	44,195	32,260	(8,856)	---	---	4,209	---	---	---	32,260	45,000
TROMMALD	[3]	106	106,355	108,994	(2,639)	---	---	(2,639)	---	---	100,634	(498)	---	---	---	---
TROSKY		121	6,799	3,772	3,027	---	231	2,796	---	---	10,000	---	---	---	231	290
TRUMAN		1,284	129,751	91,519	38,232	15,595	28,430	25,397	---	---	2,949	18,897	---	---	28,118	25,000
TWIN LAKES		141	5,845	25,891	(20,046)	3,157	---	(16,889)	3,157	---	---	---	---	---	---	---
TWIN VALLEY	[1]	830	182,652	133,968	48,684	112,659	59,760	101,583	209	67,670	---	(76,890)	32,268	---	59,760	26,000
TYLER		1,241	114,905	137,526	(22,621)	825	---	(21,796)	---	---	---	---	---	---	11,243	15,828
ULEN		544	29,930	18,196	11,734	4,658	---	16,392	1,842	---	2,816	---	930	---	---	---
UNDERWOOD	[0]	286	16,936	19,266	(2,330)	9,219	---	6,889	5,277	---	---	---	---	---	---	---
UPSALA	[*]	371	34,097	19,660	14,437	450	---	14,887	---	---	---	---	---	---	---	---
UTICA		212	13,993	13,599	394	5,513	---	5,907	5,513	---	---	---	---	---	---	---
VERGAS	[0]	281	36,875	16,103	20,772	25,248	28,455	17,565	---	---	(23,121)	2,304	---	---	28,455	11,000
VERMILLION	[0]	508	32,284	21,852	10,432	63,432	24,020	49,844	45,187	---	---	20,573	8,861	---	24,020	40,000
VERNDALE		551	33,007	41,640	(8,633)	654	10,880	(18,859)	---	---	---	---	---	---	10,880	153,429
VERNON CENTER		334	36,841	22,711	14,130	---	175	13,955	---	---	---	10,666	---	---	175	3,000
VESTA		335	29,898	20,815	9,083	---	---	9,083	---	---	(964)	---	---	---	---	---
VICTORIA		3,616	100,400	179,419	(79,019)	29,880	3,565	(52,704)	---	---	(409,053)	280,053	---	---	3,565	46,500
VIKING		90	900	486	414	---	---	414	---	---	---	---	---	---	---	---
WABASHA	[*] [3]	2,558	298,888	250,859	48,029	53,294	---	101,323	---	29,367	---	56,349	---	---	---	---
WABASSO		701	62,151	46,047	16,104	---	---	16,104	---	---	4,500	2,118	---	---	---	---
WALDORF		245	15,175	45,496	(30,321)	---	---	(30,321)	---	---	(30,330)	---	---	---	---	---
WALKER	[3]	992	376,108	268,429	107,679	23,989	---	131,668	---	---	31,540	37,996	---	---	54,547	86,972
WALNUT GROVE		622	39,964	43,479	(3,515)	3,677	---	162	---	---	---	30,817	---	---	---	---
WALTERS	[0]	75	2,754	8,591	(5,837)	90	---	(5,747)	---	---	(1,700)	---	---	---	---	---
WALTHAM	[3]	162	14,707	14,471	236	2,414	---	2,650	---	---	---	---	---	---	---	---
WANAMINGO		936	81,443	39,063	42,380	12,146	---	54,526	---	---	50,000	---	---	---	---	---
WANDA	[0]	100	7,841	4,869	2,972	207	---	3,179	---	---	---	---	---	---	---	---
WARBA		141	4,826	3,023	1,803	472	---	2,275	---	---	---	---	---	---	---	---
WARREN		1,776	130,860	112,738	18,122	24,949	---	43,071	---	---	---	6,704	---	---	23,770	24,000
WARROAD		1,890	168,575	150,065	18,510	---	---	18,510	---	---	---	107,677	---	---	---	---
WATERTOWN		2,636	185,465	129,916	55,549	50,387	68,931	37,005	35,388	---	---	---	---	---	59,657	40,000
WATERVILLE	[1]	1,820	272,372	257,368	15,004	41,816	79,167	(22,347)	---	---	---	11,175	245,251	---	79,167	300,000
WATKINS	[0]	860	47,508	38,928	8,580	1,088	---	9,668	697	---	---	---	---	---	---	---
WATSON	[3]	202	24,952	66,133	(41,181)	35	---	(41,146)	14,867	---	---	20,636	666	---	---	---
WAUBUN	[0] [3]	399	26,223	34,208	(7,985)	7,283	---	(702)	---	---	---	676	---	---	---	---
WAVERLY	[0]	658	37,599	35,823	1,776	2,572	---	4,348	---	---	(328)	---	---	---	---	---
WELCOME	[23] [24]	786	39,655	44,101	(4,446)	---	---	(4,446)	---	---	---	215,869	---	---	---	---
WELLS		2,408	218,884	220,838	(1,954)	13,343	---	11,389	---	---	---	82,378	---	---	---	---
WENDELL	[0]	156	9,512	8,016	1,496	---	1,731	(235)	---	---	---	---	---	---	---	---
WEST CONCORD	[0] [3]	909	114,796	85,885	28,911	6,565	---	35,476	---	---	---	3,143	---	---	---	---
WESTBROOK		840	73,141	75,616	(2,475)	48	---	(2,427)	---	---	---	---	---	---	---	---
WHEATON		1,662	219,328	115,332	103,996	---	73,205	30,791	---	---	---	4,422	---	---	73,205	26,500
WILDER	[0]	80	11,014	2,242	8,772	131	4,860	4,043	---	---	---	---	---	---	4,860	2,000
WILLERNIE		571	35,272	38,442	(3,170)	124	---	(3,046)	---	---	---	---	---	---	---	---
WILMONT		349	21,214	33,177	(11,963)	1,445	---	(10,518)	---	---	---	---	---	---	---	---
WINGER	[3]	160	22,521	38,349	(15,828)	9,778	4,650	(10,700)	---	---	(7,028)	---	---	---	4,650	10,000
WINNEBAGO		1,540	123,395	72,677	50,718	2,526	4,449	48,795	---	---	6,770	105,003	---	---	4,475	5,000
WINSTED		1,792	107,160	96,308	10,852	2,618	---	13,470	---	255	(53,400)	11,471	---	---	---	---
WINTHROP		1,349	245,623	156,171	89,452	20,021	70,735	38,738	---	---	(35,204)	2,350	---	---	70,735	147,365
WINTON	[0]	162	7,907	6,591	1,316	---	---	1,316	---	---	(1,485)	3,279	---	---	---	---
WOLVERTON	[0]	158	17,473	13,739	3,734	---	3,342	392	---	---	---	---	---	---	3,342	3,000
WOOD LAKE		409	42,153	47,260	(5,107)	598	11,011	(15,520)	---	---	(20,000)	14,919	---	---	11,011	4,000
WOODLAND		498	6,593	918	5,675	2,000	5,859	1,816	---	---	---	---	---	---	5,859	---
WOODSTOCK		153	9,217	5,484	3,733	4,350	2,787	5,296	---	---	---	---	---	---	2,787	3,924
WRENSHALL		336	10,250	20,823	(10,573)	---	---	(10,573)	---	---	(5,482)	---	---	---	---	---
WYKOFF		473	58,369	51,996	6,373	6,461	6,378	6,456	---	---	---	219	---	---	6,378	5,000
WYOMING	[*] [3]	2,714	310,718	399,422	(88,704)	164,225	---	75,521	715	---	61,485	---	---	---	---	---
ZIMMERMAN		2,181	264,256	205,408	58,848	---	28,159	30,689	---	---	---	45,686	---	---	43,766	80,000

Table 8
Public Service Enterprises
Analysis of Water Enterprise Operations
For the Year Ended December 31, 1997

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
ZUMBRO FALLS	[3]	237	38,420	46,957	(8,537)	1,496	17,275	(24,316)	---	---	---	(16,250)	---	125,000	12,402	140,000
ZUMBROTA		2,504	293,536	178,995	114,541	27,819	706	141,654	---	---	---	59,000	---	---	---	---
TOTAL		<u>398,389</u>	<u>33,454,920</u>	<u>31,054,889</u>	<u>2,400,031</u>	<u>4,497,414</u>	<u>3,274,241</u>	<u>3,623,204</u>	<u>577,412</u>	<u>2,567,834</u>	<u>976,801</u>	<u>(403,892)</u>	<u>22,249,808</u>	<u>15,692,154</u>	<u>3,176,185</u>	<u>6,050,934</u>

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

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Principal Payments
ADA	[23] [24]	1,723	114,986	168,527	(53,541)	93,482	---	39,941	---	71,892	17,548	---	9,948	---	---	---
ADAMS	[23] [24]	758	59,385	51,648	7,737	2,009	---	9,746	---	---	---	2,500	---	---	---	---
ADRIAN	[0]	1,159	74,060	37,298	36,762	1,540	---	38,302	---	---	---	10,000	---	---	---	---
AITKIN	[6]	1,741	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY		413	49,364	74,586	(25,222)	1,546	13,730	(37,406)	---	---	---	1,379	---	---	13,730	5,000
ALBANY		1,706	115,829	150,832	(35,003)	14,493	---	(20,510)	---	---	---	---	---	---	---	---
ALBERTA	[0]	136	6,184	9,231	(3,047)	---	---	(3,047)	---	---	---	(3,047)	---	---	---	---
ALBERTVILLE		2484	189,559	180,004	9,555	3,963	44,227	(30,709)	---	---	---	---	---	---	44,227	55,704
ALDEN	[*]	608	27,499	14,062	13,437	9,342	---	22,779	---	---	---	---	---	---	---	---
ALPHA		154	4,851	13,678	(8,827)	---	---	(8,827)	---	---	---	---	---	---	---	---
ALTURA		382	15,436	32,244	(16,808)	---	---	(16,808)	---	---	---	---	---	---	---	---
ALVARADO	[0]	359	33,631	8,612	25,019	1,357	---	26,376	---	---	---	---	---	---	---	---
AMBOY		547	69,843	114,085	(44,242)	19,166	5,859	(30,935)	11,500	---	---	---	6,275	---	5,859	6,000
ANNANDALE		2,425	136,356	125,078	11,278	34,897	---	46,175	---	---	---	---	45,307	---	---	---
APPLETON	[3]	2,117	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARCO		99	10,168	14,310	(4,142)	2,928	6,100	(7,314)	---	---	---	---	---	---	6,100	3,000
ARGYLE	[0]	616	40,061	25,408	14,653	2,178	---	16,831	---	---	---	---	14,229	---	---	---
ARLINGTON		1,900	146,897	95,026	51,871	16,837	---	68,708	---	---	---	15,000	383	---	---	---
ASHBY	[0]	478	34,533	21,542	12,991	13,818	---	26,809	---	---	---	38,000	38,004	---	---	17,768
ASKOV		349	21,837	16,809	5,028	191	---	5,219	---	---	---	---	2,769	---	---	---
ATWATER		1,062	26,338	28,418	(2,080)	4,399	---	2,319	---	---	---	---	---	---	---	---
AUDUBON	[0]	416	28,032	7,731	20,301	1,993	3,934	18,360	---	---	---	(8,000)	---	---	3,934	16,000
AURORA		1,936	211,809	167,233	44,576	6,063	---	50,639	---	---	---	32,906	---	---	---	---
AVON		1,107	100,086	41,648	58,438	---	---	58,438	---	---	---	80,241	---	---	---	---
BABBITT	[3]	1,586	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BACKUS		282	18,047	48,464	(30,417)	4,105	---	(26,312)	---	---	---	---	---	---	---	---
BADGER	[0]	463	13,080	10,253	2,827	14,131	---	16,958	---	---	4,368	---	---	---	---	---
BAGLEY		1,409	115,821	138,426	(22,605)	4,223	31,649	(50,031)	---	---	---	---	37,086	---	31,649	11,390
BALATON		716	57,396	52,813	4,583	7,779	1,400	10,962	---	---	---	---	9,980	---	1,400	14,000
BARNESVILLE		2,150	106,921	98,084	8,837	47,362	38,756	17,443	12,304	---	---	(21,080)	8,454	---	47,340	18,750
BARNUM		502	61,148	107,599	(46,451)	7,791	17,150	(55,810)	---	---	---	---	---	310,000	17,150	10,000
BARRETT	[0]	348	18,784	63,743	(44,959)	---	---	(44,959)	---	---	---	---	---	---	---	---
BARRY	[3]	30	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BATTLE LAKE	[0]	734	41,241	38,131	3,110	14,773	9,824	8,059	---	---	---	---	3,144	---	9,824	150,000
BAUDETTE		1,150	48,820	93,398	(44,578)	18,971	---	(25,607)	---	18,971	---	---	---	---	---	---
BEARDSLEY	[0]	269	14,005	13,080	925	6,089	---	7,014	---	---	---	6,043	8,562	---	---	---
BEAVER BAY		152	46,670	47,421	(751)	---	---	(751)	---	---	---	---	3,272	---	---	---
BEAVER CREEK	[0]	251	46,290	53,272	(6,982)	2,068	3,531	(8,445)	---	---	---	2,331	160,237	125,000	3,531	3,708
BECKER		2,126	511,675	641,812	(130,137)	47,123	---	(83,014)	---	---	---	80,000	---	---	---	---
BELGRADE		705	64,522	89,328	(24,806)	36,973	18,829	(6,662)	25,000	---	---	1,840	6,237	---	18,829	62,100
BELLECHESTER		155	15,012	36,029	(21,017)	1,474	4,080	(23,623)	---	---	---	---	---	---	4,080	6,000
BELLINGHAM	[0]	234	11,998	20,870	(8,872)	449	---	(8,423)	---	---	---	(9,321)	---	---	---	---
BELVIEW	[18]	403	47,553	46,557	996	1,455	---	2,451	---	---	---	33,000	---	---	---	---
BERTHA		496	54,585	51,433	3,152	---	---	3,152	---	---	---	---	---	---	---	---
BETHEL		436	26,167	14,745	11,422	---	---	11,422	---	---	---	---	---	---	---	---
BIG FALLS	[0]	331	6,826	7,279	(453)	386	---	(67)	---	---	---	(1,150)	---	---	---	---
BIGFORK	[0]	383	22,365	23,882	(1,517)	2,839	---	1,322	686	---	808	(3,000)	405	---	---	---
BIRCHWOOD	[0]	1,029	85,928	94,095	(8,167)	8,725	---	558	---	---	---	(7,028)	45,536	---	---	---
BIRD ISLAND	[0]	1,320	27,566	42,876	(15,310)	---	---	(15,310)	---	---	---	(35,310)	7,985	---	---	---
BIWABIK		1,072	76,252	54,198	22,054	---	---	22,054	---	---	---	---	---	---	---	---
BLACKDUCK	[0]	745	34,304	54,164	(19,860)	1,448	---	(18,412)	---	---	41	(20,866)	---	---	---	---
BLOOMING PRAIRIE		2,073	369,298	307,454	61,844	10,673	96,725	(24,208)	---	---	---	38,605	19,360	---	95,745	80,977
BLUFFTON		192	8,089	9,877	(1,788)	10,019	4,641	3,590	1,252	---	---	---	---	---	4,641	3,400
BOCK	[0]	119	8,482	6,052	2,430	573	---	3,003	---	---	---	1,820	---	---	---	---
BORUP	[3]	106	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[3]	651	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	250	3,745	2,307	1,438	3,205	---	4,643	---	---	---	23,512	---	---	---	---
BRAHAM		1,190	236,998	134,182	102,816	9,080	16,366	95,530	---	---	---	---	20,367	---	16,366	16,000
BRANDON	[0]	466	41,138	20,294	20,844	1,226	11,150	10,920	---	---	---	---	1,822	---	11,150	7,000

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

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
BREEZY POINT		635	121,589	185,583	(63,994)	109,123	32,350	12,779	---	---	---	(99,874)	144,776	---	32,350	59,000
BREWSTER		545	21,683	23,949	(2,266)	12,819	10,111	442	---	---	---	---	---	---	9,541	7,860
BRICELYN		417	7,534	18,143	(10,609)	---	---	(10,609)	---	---	---	---	---	---	---	---
BROOTEN	[3]	616	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROWERVILLE		767	156,298	162,683	(6,385)	5,334	10,448	(11,499)	---	---	---	57,520	---	---	10,448	24,532
BROWNS VALLEY	[0]	747	86,057	36,228	49,829	15,368	---	65,197	---	7,678	---	53,184	---	---	---	---
BROWNSDALE	[*]	702	67,079	35,068	32,011	---	---	32,011	---	---	---	---	---	---	---	---
BROWNSVILLE	[0]	500	29,599	32,540	(2,941)	36	---	(2,905)	---	---	---	---	---	---	---	---
BROWNTON		805	57,609	107,564	(49,955)	57,590	14,917	(7,282)	45,313	---	---	---	---	---	14,917	30,000
BUFFALO LAKE		730	34,424	96,760	(62,336)	---	---	(62,336)	---	---	---	---	---	---	---	---
BUHL		868	91,433	138,735	(47,302)	1,696	9,656	(55,262)	---	---	---	---	---	---	9,656	10,000
BURTRUM	[0]	174	---	---	---	13,796	234	13,562	---	---	---	(12,270)	---	---	234	19,155
BUTTERFIELD	[3]	569	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BYRON		3,027	281,567	257,371	24,196	11,085	---	35,281	---	---	---	---	---	---	---	---
CALLAWAY	[0]	218	20,695	14,014	6,681	671	10,384	(3,032)	---	---	---	(8,025)	---	---	10,384	10,000
CALUMET	[0]	369	43,372	48,215	(4,843)	5,099	---	256	2,879	2,220	---	---	---	---	---	---
CAMPBELL	[0]	233	5,494	5,668	(174)	6,421	---	6,247	---	---	---	---	---	---	---	---
CANBY		1,843	124,538	124,026	512	2,326	33,250	(30,412)	---	---	---	---	43,750	---	33,250	15,000
CANTON	[3]	362	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLOS	[3]	368	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CARLTON	[3]	961	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CARVER		993	53,526	107,799	(54,273)	133,400	67,195	11,932	---	---	---	---	11,456	---	6,060	17,000
CASS LAKE	[0]	874	67,968	21,033	46,935	3,677	4,944	45,668	---	---	---	28,794	---	---	4,944	11,706
CENTER CITY	[0]	623	45,095	34,914	10,181	4,180	3,332	11,029	165	---	---	---	1,540	---	---	6,000
CENTERVILLE		2,305	238,163	149,708	88,455	30,240	---	118,695	---	---	---	8,650	627	---	---	---
CEYLON		439	64,436	143,975	(79,539)	24,125	44,145	(99,559)	18,100	1,416	---	---	---	---	44,145	17,600
CHANDLER		296	10,809	19,114	(8,305)	---	---	(8,305)	---	---	---	---	19,134	---	---	---
CHATFIELD		2,381	151,576	200,219	(48,643)	39,535	17,355	(26,463)	---	---	---	20,835	16,222	---	17,355	55,000
CHISAGO CITY		2,202	309,288	273,286	36,002	44,134	14,400	65,736	16,748	4,438	4,719	21,483	---	---	14,400	26,100
CHOKIO	[0]	523	26,620	17,003	9,617	20,897	29,379	1,135	---	---	---	---	---	---	29,379	15,000
CLARA CITY		1,316	127,507	56,742	70,765	35,487	---	106,252	34,720	---	---	---	681,651	2,227,000	---	---
CLAREMONT	[0]	532	51,984	58,831	(6,847)	6,725	---	(122)	---	---	---	20,380	---	---	28,334	826,658
CLARISSA		628	35,525	24,566	10,959	---	---	10,959	---	---	---	10,658	---	---	---	---
CLARKFIELD		980	41,753	73,668	(31,915)	5,943	4,281	(30,253)	1,823	4,120	---	5,385	---	---	4,281	1,400
CLARKS GROVE	[*]	682	14,958	12,467	2,491	---	---	2,491	---	---	---	(1,720)	3,206	---	---	---
CLEAR LAKE		333	20,251	20,347	(96)	197	---	101	---	---	---	---	---	---	---	---
CLEARBROOK		562	57,366	42,792	14,574	469	17,000	(1,957)	---	---	---	---	---	---	17,000	10,000
CLEARWATER	[3]	757	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEMENTS	[3]	188	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLEVELAND		744	88,761	77,084	11,677	42,340	28,530	25,487	19,335	12,658	---	5,854	---	---	22,954	50,000
CLIMAX		252	10,352	18,397	(8,045)	1,478	---	(6,567)	---	---	---	---	---	---	---	---
CLINTON	[0]	539	31,497	22,519	8,978	925	---	9,903	---	---	---	---	---	---	---	---
COHASSET	[0]	2,297	34,029	54,826	(20,797)	---	---	(20,797)	---	---	---	(190)	133	---	---	---
COKATO		2,446	445,204	355,296	89,908	57,295	104,918	42,285	14,988	---	---	12,681	34,999	---	104,918	118,781
COLD SPRING		2,916	607,732	589,218	18,514	28,225	94,043	(47,304)	---	---	---	11,239	---	---	92,543	50,000
COLERAINE	[3]	1,061	---	---	---	---	---	---	---	---	---	---	---	---	---	---
COLOGNE	[*]	759	122,653	49,593	73,060	6,200	---	79,260	---	---	---	---	---	---	---	---
COMFREY		425	22,017	16,618	5,399	---	---	5,399	---	---	---	---	1,077	---	---	---
COMSTOCK	[0]	124	5,153	---	5,153	---	---	5,153	---	---	---	4,086	---	---	---	---
COOK	[*]	676	69,912	57,187	12,725	---	---	12,725	---	---	---	15,916	---	---	---	---
CORRELL	[0]	56	538	28	510	---	---	510	---	---	---	1,000	---	---	---	---
COSMOS		598	19,927	38,577	(18,650)	5,528	---	(13,122)	---	---	---	---	---	---	---	---
COTTONWOOD		1,058	64,755	76,778	(12,023)	6,447	8,276	(13,852)	---	---	---	(29,086)	41,941	---	7,499	13,110
CROMWELL	[*]	208	18,019	13,064	4,955	14,125	---	19,080	---	---	---	---	18,686	---	---	---
CROSBY	[*]	2,134	250,933	236,762	14,171	15,894	---	30,065	---	---	---	(200,000)	---	---	---	---
CURRIE		291	13,322	20,408	(7,086)	2,304	---	(4,782)	---	---	---	9,800	---	---	---	---
CUYUNA	[0]	211	21,141	12,690	8,451	---	---	8,451	---	---	---	---	---	---	---	---
CYRUS	[0]	326	24,151	16,488	7,663	942	2,550	6,055	---	---	---	---	---	---	2,550	5,000
DALTON	[0]	236	13,670	8,401	5,269	20,410	656	25,023	6,141	---	---	---	---	---	8,829	11,000

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses							Interest Payments	Principal Payments
DANUBE		555	16,158	29,792	(13,634)	992	---	(12,642)	---	---	---	---	---	---	---
DANVERS		103	---	20,897	(20,897)	29,802	---	8,905	22,252	---	---	20,786	---	---	14,500
DARWIN	[6]	242	---	---	---	---	---	---	---	---	---	---	---	---	---
DASSEL		1,132	165,560	172,724	(7,164)	4,993	18,153	(20,324)	---	---	---	460,457	---	15,490	---
DAWSON	[3]	1,616	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER CREEK	[3]	307	---	---	---	---	---	---	---	---	---	---	---	---	---
DEER RIVER	[0]	839	88,695	58,794	29,901	37,975	35,490	32,386	28,766	---	5,027	1,170	2,196	35,490	26,000
DEERWOOD	[*]	524	56,571	75,595	(19,024)	3,945	---	(15,079)	---	---	---	---	---	---	---
DELAVAN	[*]	226	6,327	3,629	2,698	---	---	2,698	---	---	29,880	---	---	---	---
DENNISON		151	7,383	32,728	(25,345)	---	---	(25,345)	---	---	---	(1,208)	---	---	---
DENT	[0]	196	15,053	4,476	10,577	---	5,938	4,639	---	---	---	---	---	5,938	8,573
DEXTER	[0]	303	7,145	6,546	599	4,272	---	4,871	---	---	---	---	---	---	---
DODGE CENTER		2,126	241,497	249,353	(7,856)	1,153	62,422	(69,125)	---	---	(41,448)	1,700	---	61,130	40,000
DONNELLY	[0]	226	11,361	14,530	(3,169)	162	---	(3,007)	---	---	---	---	---	---	---
DOVER	[3]	443	---	---	---	---	---	---	---	---	---	---	---	---	---
DUMONT	[0]	119	3,727	5,480	(1,753)	10,000	---	8,247	---	---	---	---	---	---	---
DUNDAS	[3]	482	---	---	---	---	---	---	---	---	---	---	---	---	---
DUNNELL	[3]	212	---	---	---	---	---	---	---	---	---	---	---	---	---
EAGLE BEND		532	13,833	14,123	(290)	4,532	---	4,242	---	---	---	1,404	---	---	---
EAGLE LAKE		1,778	184,564	120,120	64,444	22,086	4,994	81,536	---	---	---	---	---	4,994	---
EAST GULL LAKE		870	179,797	294,119	(114,322)	238,416	125,665	(1,571)	1,851	---	(3,000)	158,239	---	125,665	116,089
EASTON	[0]	217	26,298	21,255	5,043	---	---	5,043	---	---	---	---	---	---	---
ECHO		297	39,114	49,460	(10,346)	1,925	15,683	(24,104)	---	---	(6,951)	---	---	15,550	7,000
EDEN VALLEY		726	62,085	144,589	(82,504)	5,643	5,800	(82,661)	---	---	---	1,179	---	5,800	3,000
EDGERTON		1,115	33,739	56,696	(22,957)	1,300	---	(21,657)	---	---	---	---	---	---	---
EITZEN	[0]	242	20,521	14,273	6,248	769	---	7,017	---	---	---	250	---	---	---
ELBOW LAKE	[0]	1,183	35,402	42,045	(6,643)	---	---	(6,643)	---	---	---	789	---	---	---
ELGIN	[*]	777	87,689	71,997	15,692	2,650	---	18,342	---	---	(7,600)	---	---	---	---
ELIZABETH	[0]	161	11,381	9,059	2,322	3,000	---	5,322	---	---	2,338	---	---	---	---
ELKO	[*]	298	24,265	9,539	14,726	90,625	---	105,351	---	---	15,810	---	---	---	---
ELKTON	[3]	136	---	---	---	---	---	---	---	---	---	---	---	---	---
ELLENDALE	[*]	557	38,088	11,287	26,801	31,675	27,787	30,689	---	---	---	---	---	27,787	199,000
ELLSWORTH	[3]	572	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[3]	692	---	---	---	---	---	---	---	---	---	---	---	---	---
ELYSIAN		467	52,847	79,534	(26,687)	7,077	---	(19,610)	---	---	---	---	---	---	---
EMMONS	[0]	431	18,970	12,344	6,626	371	---	6,997	---	---	---	---	---	---	---
ERSKINE	[3]	424	---	---	---	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	[0]	570	33,715	29,959	3,756	13,291	---	17,047	---	---	---	205,217	---	1,507	---
EXCELSIOR		2,335	289,600	267,136	22,464	15,028	---	37,492	---	---	28,520	9,758	---	---	---
EYOTA	[3]	1,580	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRFAX		1,331	142,686	80,406	62,280	---	42,978	19,302	---	---	(35,261)	---	---	42,978	59,250
FELTON	[0]	204	1,471	4,480	(3,009)	---	---	(3,009)	---	---	3,009	---	---	107	5,044
FERTILE	[3]	857	---	---	---	---	---	---	---	---	---	---	---	---	---
FINLAYSON	[3]	252	---	---	---	---	---	---	---	---	---	---	---	---	---
FISHER	[0]	409	17,366	11,095	6,271	---	---	6,271	---	---	---	1,148	---	---	---
FLENSBURG	[*]	212	3,599	4,318	(719)	309	---	(410)	---	---	---	---	---	---	---
FLOODWOOD		570	41,334	34,089	7,245	31,649	6,724	32,170	1,185	30,000	3,927	36,310	---	6,724	5,814
FOLEY		2,086	217,592	189,088	28,504	11,449	34,609	5,344	---	---	309,255	---	---	34,609	20,000
FORESTON	[0]	376	13,624	11,032	2,592	2,182	---	4,774	---	---	(3,389)	---	---	---	---
FOSSTON	[3]	1,530	---	---	---	---	---	---	---	---	---	---	---	---	---
FOUNTAIN		326	27,713	21,685	6,028	---	---	6,028	---	---	---	---	---	---	---
FRANKLIN		504	22,131	25,796	(3,665)	2,885	---	(780)	---	---	---	---	---	---	---
FRAZEE	[0]	1,233	29,397	51,153	(21,756)	3,724	---	(18,032)	---	---	---	---	---	---	---
FREEBORN		295	11,662	5,760	5,902	---	---	11,720	---	---	---	---	---	---	---
FREEPORT		565	52,865	33,712	19,153	30,248	26,715	22,686	---	---	4,500	---	---	26,715	10,000
FROST	[*]	237	---	213	(213)	143,697	1,678	141,806	---	143,697	(13,000)	157,705	---	1,678	39,004
FULDA		1,260	47,925	36,172	11,753	662	---	12,415	---	---	180	---	---	---	---
GARFIELD	[*]	276	19,568	19,555	13	---	560	(547)	---	---	---	86,674	89,373	---	---
GAYLORD		2,023	104,881	234,711	(129,830)	16,885	---	(112,945)	---	---	---	5,068	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City		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
BREEZY		458	22,764	9,712	13,052	2,114	---	---	---	---	---	---	---	---	---
BREWSTER		449	5,617	7,940	(2,323)	6,759	---	---	---	---	---	---	---	---	---
BROOKFIELD		107	3,919	3,596	323	---	---	---	---	---	---	---	---	---	---
BROOKFIELD		314	23,900	26,736	(2,836)	4,183	1,408	---	---	---	376	---	---	1,408	4,996
BROOKFIELD		709	25,277	24,170	1,107	---	---	---	---	---	---	---	---	---	---
BROOKFIELD		1,909	110,265	238,944	(128,679)	---	---	(128,679)	---	---	(42,299)	77,797	---	---	---
BROOKFIELD		206	6,192	6,927	(735)	2,338	---	---	---	---	---	---	---	---	---
BROOKFIELD		783	29,124	27,358	1,766	1,206	7,654	(4,682)	---	---	4,608	3,738	---	---	---
BROOKFIELD		924	85,623	48,905	36,718	42,121	20,737	58,102	2,468	13,191	29,000	---	---	20,737	26,617
BROOKFIELD		294	18,268	8,054	10,214	1,500	331	11,383	---	---	---	---	---	1,186	2,500
BROOKFIELD		586	37,099	21,144	15,955	153	---	16,108	---	---	---	24,822	---	---	---
BROOKFIELD		683	52,386	36,508	15,878	975	263	16,590	---	---	---	---	---	---	---
BROOKFIELD		107	6,898	7,681	(783)	9,380	7,127	1,470	---	---	(13,799)	6,450	---	7,866	5,000
BROOKFIELD		659	16,269	14,414	1,855	---	---	1,855	---	---	---	---	---	---	---
BROOKFIELD		375	12,330	23,332	(11,002)	19,734	3,817	4,915	5,242	2,820	---	---	---	3,817	15,000
BROOKFIELD		1,239	275,949	350,131	(74,182)	---	---	(74,182)	---	---	36,639	5,397	---	---	---
BROOKFIELD	[3]	986	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD	[0]	113	6,452	2,973	3,479	568	---	4,047	---	---	---	---	---	---	---
BROOKFIELD	[0]	298	2,963	---	2,963	363	---	3,326	---	---	---	---	---	---	---
BROOKFIELD		1727	21,585	38,192	(16,607)	3,181	---	(13,426)	---	---	---	---	---	---	---
BROOKFIELD		703	58,081	73,849	(15,768)	14,347	---	(1,421)	---	---	---	---	---	---	---
BROOKFIELD		359	26,085	21,152	4,933	6,322	---	11,255	247	5,772	(10,275)	700	---	---	---
BROOKFIELD	[3]	594	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD	[3]	249	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD		257	155,844	88,082	67,762	4,314	18,738	53,338	---	---	---	101,822	95,916	18,738	10,000
BROOKFIELD		1,267	38,762	63,133	(24,371)	---	---	(24,371)	---	---	(16,000)	---	---	---	---
BROOKFIELD		596	49,054	43,492	5,562	---	---	5,562	---	---	---	---	---	---	---
BROOKFIELD	[0]	524	14,741	13,435	1,306	---	---	1,306	---	---	---	---	---	---	---
BROOKFIELD		434	25,852	14,812	11,040	8,657	---	19,697	---	3,781	15,000	---	---	---	---
BROOKFIELD		727	51,868	27,568	24,300	2,734	---	27,034	---	---	30,388	---	---	---	---
BROOKFIELD		240	22,142	17,386	4,756	4	---	4,760	---	---	---	5,117	---	---	---
BROOKFIELD		439	17,657	45,843	(28,186)	31,331	16,260	(13,115)	---	---	---	---	---	17,310	30,000
BROOKFIELD	[0]	228	5,795	7,013	(1,218)	8,741	550	6,973	---	---	7,766	292	---	550	4,000
BROOKFIELD		1,112	111,628	127,037	(15,409)	2,148	36,295	(49,556)	---	---	---	---	---	36,295	47,585
BROOKFIELD	[0]	1,051	10,722	9,841	881	37,891	3,631	35,141	---	---	---	---	---	3,631	15,000
BROOKFIELD		300	7,021	8,566	(1,545)	18,417	10,300	6,572	---	---	7,495	---	---	10,300	13,000
BROOKFIELD		57	2,520	1,430	1,090	514	---	1,604	---	---	---	---	---	---	---
BROOKFIELD		1,736	124,017	83,018	40,999	---	---	40,999	---	---	73,000	398	---	---	---
BROOKFIELD	[3]	1,306	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD	[0]	233	13,207	14,146	(939)	3,222	---	2,283	---	---	---	---	---	---	---
BROOKFIELD		1,145	174,521	200,557	(26,036)	91,756	71,833	(6,113)	68,999	17,203	13,637	---	---	71,833	68,429
BROOKFIELD		857	44,652	51,343	(6,691)	878	1,989	(7,802)	---	---	9,000	20,463	---	---	---
BROOKFIELD		683	20,478	30,648	(10,170)	115	---	(10,055)	---	---	(6,162)	13,380	---	---	---
BROOKFIELD	[0]	305	17,901	19,415	(1,514)	---	2,416	(3,930)	---	---	999	---	---	2,416	6,654
BROOKFIELD		786	58,602	81,213	(22,611)	366	2,107	(24,352)	---	---	---	---	---	2,107	29,522
BROOKFIELD		474	12,682	20,368	(7,686)	1,091	---	(6,595)	---	---	(13,500)	---	---	---	---
BROOKFIELD		767	67,474	59,235	8,239	10,267	24,711	(6,205)	---	---	(14,000)	84,968	---	24,711	190,000
BROOKFIELD	[0]	261	8,979	6,769	2,210	954	---	3,164	---	---	---	---	---	---	---
BROOKFIELD	[3]	516	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD		616	18,729	42,848	(24,119)	7,367	---	(16,752)	---	---	(51,173)	4,219	---	---	---
BROOKFIELD	[3]	777	---	---	---	---	---	---	---	---	---	---	---	---	---
BROOKFIELD		1,150	241,599	333,100	(91,501)	30,655	33,925	(94,771)	---	---	29,138	88,780	---	33,925	210,997
BROOKFIELD	[*]	235	3,990	2,340	1,650	---	---	1,650	---	---	1,310	---	---	---	---
BROOKFIELD	[0]	634	29,368	19,433	9,935	---	---	9,935	---	---	---	---	---	---	---
BROOKFIELD		706	35,264	73,303	(38,039)	2,571	---	(35,468)	---	---	(30,000)	8,532	---	---	---
BROOKFIELD		621	79,356	129,034	(49,678)	---	---	(49,678)	---	---	---	---	---	---	---
BROOKFIELD	[0]	205	---	582	(582)	1,872	---	1,290	---	---	(3,000)	---	---	---	---
BROOKFIELD		275	15,202	12,916	2,286	2,861	---	5,147	---	---	---	2,966	---	---	---
BROOKFIELD		118	4,023	5,543	(1,520)	12,090	---	10,570	12,090	---	---	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Nonoperating Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Debt Service Principal Payments
HOUSTON	[*]	1,010	89,669	60,225	29,444	---	14,671	14,773	---	---	---	---	14,671	---	+	---
HOWARD LAKE	[3]	1,720	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOYT LAKES		2,312	153,246	172,106	(18,860)	---	---	(18,860)	---	---	---	(8,637)	13,131	---	---	---
IONA	[0]	168	972	480	492	---	---	492	---	---	---	---	---	---	---	---
IRON JUNCTION	[0]	129	4,279	4,832	(553)	40	---	(513)	---	---	---	---	---	---	---	---
IRONTON	[*]	564	39,532	40,290	(758)	909	---	151	---	---	---	---	109	---	---	---
ISANTI		2,026	270,592	120,374	150,218	20,124	---	170,342	---	---	---	---	8,590,322	8,684,196	---	1,075,000
ISLE		627	62,755	54,494	8,261	---	5,675	2,586	---	---	---	---	---	---	---	---
IVANHOE	[3]	740	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JANESVILLE		2,033	129,866	108,057	21,809	15,730	27,444	10,095	---	---	---	5,330	---	---	27,622	35,000
JASPER		600	91,703	24,817	66,886	153,667	16,492	204,061	---	150,881	---	---	920,577	---	16,492	30,603
JEFFERS		446	12,813	11,980	833	189	---	1,022	---	---	---	---	15,005	---	---	---
KANDIYOHI	[0]	526	36,721	36,307	414	---	---	414	---	---	---	---	---	---	---	---
KARLSTAD		867	37,009	53,738	(16,729)	966	---	(15,763)	---	---	---	(15,000)	14,279	---	---	---
KASOTA	[3]	685	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,092	97,071	81,051	16,020	---	---	16,020	---	---	---	---	24,000	---	---	---
KELLIHER	[3]	365	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KELLOGG		432	30,236	60,640	(30,404)	---	---	(30,404)	---	---	---	---	---	---	---	---
KENNEDY		320	15,330	16,462	(1,132)	---	---	(1,132)	---	---	---	---	240	---	---	---
KENSINGTON		292	5,401	12,145	(6,744)	---	---	(6,744)	---	---	---	(264)	13,339	---	---	---
KENYON		1,585	204,982	189,465	15,517	12,216	77,114	(49,381)	---	---	---	(63,134)	4,561	---	75,526	45,000
KERKHOVEN	[*]	741	54,463	35,083	19,380	6,912	---	26,292	---	---	---	31,967	2,595	---	---	---
KETTLE RIVER		194	19,760	21,176	(1,416)	6,303	8,452	(3,565)	---	---	---	---	---	---	8,452	5,000
KIESTER	[0]	593	21,897	9,790	12,107	15,460	---	27,567	---	---	---	20,000	1,362	---	---	---
KIMBALL		685	67,975	92,515	(24,540)	24,642	8,546	(8,444)	18,296	---	---	---	---	---	8,546	10,000
KINNEY	[0]	246	14,934	27,436	(12,502)	---	---	(12,502)	---	---	---	---	---	---	---	---
LA PRAIRIE	[0]	513	16,868	10,497	6,371	16,826	---	23,197	---	---	---	(26,114)	41,117	---	---	---
LAFAYETTE	[3]	484	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BENTON	[3]	674	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BRONSON		262	7,243	3,884	3,359	---	---	3,359	---	---	---	3,359	---	---	---	---
LAKE CRYSTAL		2,166	225,430	215,386	10,044	16,893	---	26,937	---	---	---	---	---	---	---	---
LAKE HENRY	[0]	86	7,772	6,147	1,625	19	---	1,644	---	---	---	---	---	---	---	---
LAKE LILLIAN	[0]	226	8,331	9,366	(1,035)	469	---	(566)	---	---	---	---	---	---	---	---
LAKE PARK		656	70,341	53,975	16,366	---	720	15,646	---	---	---	---	101,849	---	550	---
LAKE SHORE		860	23,441	89,082	(65,641)	7,171	26,984	(85,454)	---	---	---	5,980	---	---	26,984	30,713
LAKE WILSON	[3]	316	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD		1,683	274,222	266,815	7,407	39,267	9,086	37,588	---	---	---	---	76,093	---	5,967	---
LAMBERTON		964	36,656	28,129	8,527	1,505	---	10,032	---	---	---	---	3,202	---	---	---
LANDFALL	[0]	592	87,207	37,444	49,763	247	19,568	30,442	---	---	---	10,000	---	---	19,568	46,323
LANESBORO	[6]	849	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER		2,103	271,810	214,287	57,523	2,798	65,205	(4,884)	---	---	---	---	---	---	65,205	88,914
LEROY		932	61,525	42,759	18,766	3,273	7,576	14,463	---	---	---	59,082	38,968	---	7,576	2,552
LESTER PRAIRIE	[0]	1,239	98,475	13,842	84,633	5,441	72,668	17,406	---	---	---	---	4,396	---	---	---
LEWISTON		1,417	68,538	67,501	1,037	13,144	---	14,181	---	---	---	(5,752)	---	---	---	---
LEWISVILLE	[3]	296	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON		2,243	184,598	189,519	(4,921)	11,616	---	6,695	---	---	---	---	---	---	---	---
LILYDALE	[0]	600	46,990	43,642	3,348	---	---	3,348	---	---	---	---	---	---	---	---
LINDSTROM		2,824	375,279	244,372	130,907	12,666	---	143,573	---	---	---	26,535	36,086	---	---	---
LISMORE		248	46,110	37,489	8,621	774	239	9,156	---	---	---	33,000	---	---	---	---
LITTLEFORK		879	22,433	34,408	(11,975)	1,875	2,835	(12,935)	---	---	---	10,000	---	---	2,835	10,002
LONG BEACH	[0] [24]	227	15,551	20,056	(4,505)	---	---	(4,505)	---	---	---	---	---	---	---	---
LONG LAKE		1,930	221,374	213,648	7,726	7,701	---	15,427	---	---	---	---	---	---	---	---
LONGVILLE	[0]	238	61,662	26,646	35,016	5,948	18,583	22,381	---	---	---	---	17,019	---	18,583	8,000
LONSDALE	[*]	1,368	99,134	49,321	49,813	38,753	21,980	66,586	---	---	---	(10,000)	46,509	---	21,980	35,000
LORETTO	[0]	526	64,912	70,047	(5,135)	---	---	(5,135)	---	---	---	---	---	---	---	---
LOWRY	[0]	230	12,666	10,363	2,303	---	---	2,303	---	---	---	4,000	---	---	---	---
LUCAN	[0]	229	12,901	7,373	5,528	---	---	5,528	---	---	---	---	---	---	---	---
LYLE		509	54,211	16,695	37,516	46,402	12,974	70,944	21,384	---	25,018	---	---	---	12,974	---
LYND		301	16,030	40,242	(24,212)	22,863	8,742	(10,091)	15,273	---	8	---	---	---	8,742	7,132

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
			Revenue	Expenses	Income	Revenue	Expenses							Interest Payments	Principal Payments	
MABEL	[0]	746	37,080	29,272	7,808	1,353	---	9,161	---	---	---	8,800	3,564	---	---	
MADELIA		2,236	452,455	354,657	97,798	26,322	43,127	80,993	---	---	---	(31,000)	20,308	---	43,127	107,617
MADISON		1,923	156,302	180,900	(24,598)	11,628	1,586	(14,556)	---	---	---	(265,000)	6,148	---	1,586	265,000
MADISON LAKE		736	64,511	99,252	(34,741)	4,159	---	(30,582)	---	---	---	11,012	479	---	---	7,538
MAGNOLIA	[3]	156	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MAHNOMEN		1,208	74,968	104,605	(29,637)	1,092	17,576	(46,121)	---	---	---	---	62,954	---	17,576	9,682
MANTORVILLE		990	83,732	71,141	12,591	13,222	15,636	10,177	---	---	---	---	---	---	15,336	10,000
MAPLE LAKE	[0]	1,490	148,288	73,180	75,108	10,596	24,928	60,776	---	---	---	---	---	---	24,928	30,000
MAPLE PLAIN		2,226	183,010	231,697	(48,687)	---	---	(48,687)	---	---	---	---	---	---	---	---
MAPLETON		1,557	118,335	90,433	27,902	9,653	316	37,239	---	---	---	66,000	3,731	---	---	---
MAPLEVIEW	[3]	203	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MARBLE	[0]	618	116,093	96,741	19,352	370	---	19,722	---	---	---	(1,944)	9,267	---	---	---
MARIETTA	[0]	198	6,488	8,974	(2,486)	---	---	(2,486)	---	---	---	---	3,280	---	---	---
MARINE ON ST CROIX	[0]	665	66,087	69,663	(3,576)	4,881	---	1,305	---	---	---	---	1,410	---	---	---
MAYER	[0]	525	28,246	15,443	12,803	156	---	12,959	---	---	---	(669)	---	---	---	---
MAYNARD		429	38,183	68,493	(30,310)	27,982	15,000	(17,328)	---	---	---	---	384	---	15,000	5,000
MAZEPPA		756	59,522	97,966	(38,444)	52,939	35,659	(21,164)	---	---	---	---	---	---	35,659	30,000
MC GREGOR	[*]	373	58,806	18,934	39,872	3,170	---	43,042	---	---	---	34,000	---	---	---	---
MC INTOSH	[3]	656	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MC KINLEY		117	10,763	10,505	258	137	---	395	---	---	---	---	---	---	---	---
MEADOWLANDS	[0]	121	10,329	9,840	489	217	81	625	---	50,000	---	---	49,519	---	---	---
MEDFORD		770	57,945	66,703	(8,758)	5,585	---	(3,173)	---	---	---	---	---	---	---	---
MENAHGA		1,137	43,082	115,848	(72,766)	1,048	---	(71,718)	---	---	---	---	---	---	---	---
MENDOTA	[0]	162	35,282	11,217	24,065	26,558	3,709	46,914	---	---	---	25,832	---	---	3,709	19,300
MIDDLE RIVER	[0]	279	14,399	12,215	2,184	2,214	---	4,398	---	---	---	---	---	---	---	---
MILACA		2,366	164,929	142,422	22,507	13,139	33,842	1,804	---	---	---	---	4,354	11,034	29,751	30,000
MILAN		329	8,116	5,524	2,592	7,576	401	9,767	---	---	---	---	---	---	---	---
MILLERVILLE	[0]	100	---	4,633	(4,633)	---	---	(4,633)	---	---	---	---	---	---	---	---
MILROY		291	19,657	19,064	593	---	---	593	---	---	---	---	---	---	---	---
MILTONA		227	22,715	15,946	6,769	---	---	6,769	---	---	---	7,688	---	365,000	---	375,000
MINNEOTA		1,431	114,002	114,327	(325)	7,369	---	7,044	---	---	---	60,879	---	---	---	---
MINNESOTA LAKE	[3]	682	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETONKA BEACH	[0]	574	43,463	42,913	550	---	---	550	---	---	---	---	---	---	---	---
MONTGOMERY		2,558	142,753	191,493	(48,740)	---	---	(48,740)	---	---	---	---	---	---	---	---
MONTRÖSE	[0]	1,046	52,828	37,897	14,931	4,755	---	19,686	---	---	---	4,350	---	---	---	---
MOOSE LAKE		1,709	229,600	220,861	8,739	---	64,446	(55,707)	---	---	---	---	162,477	---	64,446	90,854
MORGAN	[3]	945	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MORRISTOWN	[0]	838	67,140	29,480	37,660	5,305	---	42,965	144	---	---	8,000	55,401	---	---	---
MORTON		437	27,459	36,905	(9,446)	5,938	---	(3,508)	---	5,938	---	---	---	---	---	---
MOTLEY		489	106,171	151,558	(45,387)	1,484	4,150	(48,053)	---	---	---	31,200	112	118,500	2,650	2,000
MOUNTAIN LAKE		2,058	92,423	126,922	(34,499)	2,264	---	(32,235)	---	---	---	35,089	17,708	---	---	---
MURDOCK		278	6,772	29,353	(22,581)	---	---	(22,581)	---	---	---	---	---	---	---	---
MYRTLE	[3]	62	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NASHWAUK	[6]	975	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NERSTRAND	[3]	259	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEVIS		391	43,319	118,515	(75,196)	44,635	33,300	(63,861)	---	---	---	---	25,190	---	33,300	12,000
NEW AUBURN	[0]	364	35,263	30,153	5,110	3,860	---	8,970	985	---	---	9,428	3,506	---	---	---
NEW GERMANY	[0]	374	13,320	11,702	1,618	129	---	1,747	---	---	---	2,114	---	---	---	---
NEW LONDON		1,033	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW MARKET		224	31,651	11,311	20,340	1,903	---	22,243	---	---	---	80,000	---	---	---	---
NEW MUNICH	[0]	328	7,005	11,537	(4,532)	16,926	3,100	9,294	2,333	---	---	---	---	3,100	---	8,000
NEW RICHLAND		1,201	103,756	200,556	(96,800)	12,275	---	(84,525)	13	---	---	---	14,244	---	---	---
NEW YORK MILLS		1,009	53,693	60,598	(6,905)	5,246	---	(1,659)	---	---	---	---	28,994	---	---	---
NEWFOLDEN	[0]	339	24,735	25,960	(1,225)	3,601	3,678	(1,302)	---	---	---	(6,762)	---	---	3,678	9,000
NICOLLET		854	164,009	113,539	50,470	4,606	34,469	20,607	---	---	---	52,084	---	---	20,160	36,046
NIELSVILLE		92	6,320	6,890	(570)	2,414	---	1,844	---	---	---	---	---	---	---	---
NISSWA		1577	281,534	282,466	(932)	16,204	107,155	(91,883)	---	---	---	(37,500)	1,651	---	107,155	121,671
NORTHOME	[3]	293	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHROP	[0]	272	11,065	2,758	8,307	4,796	---	13,103	4,796	---	---	(10,845)	---	---	---	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Nonoperating Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Interest Payments	Principal Payments
ODESSA	[3]	144	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ODIN		123	5,315	5,972	(657)	1,017	---	360	---	---	---	---	---	---	---	---
OGEMA	[0] [18]	156	6,919	13,462	(6,543)	153	---	(6,390)	---	---	---	(7,462)	---	---	---	---
OGILVIE	[*]	528	57,844	39,690	18,154	---	---	18,154	---	---	---	23,000	9,111	---	---	---
OKABENA		218	10,549	24,635	(14,086)	3,146	---	(10,940)	---	---	---	---	---	---	---	---
OKLEE		423	38,866	42,167	(3,301)	1,973	19,350	(20,678)	---	---	---	11,000	6,601	---	19,350	9,000
ONAMIA	[3]	839	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORR	[3]	262	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	[18]	2,084	456,250	349,682	106,568	13,460	2,449	117,579	---	---	---	161,561	5,554	---	4,563	55,000
OSAKIS	[3]	1,331	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSLO	[23] [24]	362	10,690	17,855	(7,165)	---	---	(7,165)	---	---	---	---	---	---	---	---
OSTRANDER		271	21,898	30,654	(8,756)	---	---	(8,756)	---	---	---	---	---	---	---	---
PARKERS PRAIRIE		963	56,032	80,545	(24,513)	6,997	---	(17,516)	---	---	---	---	---	---	---	---
PAYNESVILLE		2,315	401,777	471,433	(69,656)	76,587	4,190	2,741	---	---	---	186,404	7,250	---	4,190	8,550
PELICAN RAPIDS		1,934	460,528	477,676	(17,148)	559,462	133,889	408,425	---	---	---	---	78,570	---	131,551	1,312,171
PEMBERTON	[0]	233	15,738	2,882	12,856	376,509	---	389,365	---	---	376,509	(385)	1,394,473	---	---	---
PEQUOT LAKES		886	111,393	157,372	(45,979)	8,208	17,048	(54,819)	---	---	---	(53,709)	133,417	120,379	17,048	10,000
PERHAM		2,343	372,996	390,844	(17,848)	86,544	90,800	(22,104)	---	---	---	25,000	39,921	---	46,820	21,000
PERLEY	[0]	124	5,301	3,284	2,017	---	---	2,017	---	---	---	---	2,017	---	---	---
PETERSON	[0]	246	12,906	16,691	(3,785)	8,286	---	4,501	---	---	---	---	---	---	18,867	---
PIERZ	[0]	1,158	40,354	71,797	(31,443)	---	---	(31,443)	---	---	---	---	---	---	3,058	---
PILLAGER		326	57,401	71,163	(13,762)	688	---	(13,074)	---	---	---	32,011	---	---	---	---
PINE ISLAND		2,260	399,847	319,884	79,963	10,218	69,904	20,277	---	---	---	---	65,410	---	69,904	242,096
PINE RIVER	[*]	946	---	3,653	(3,653)	8,134	---	4,481	5,944	---	1,440	---	---	---	---	---
PLUMMER	[3]	279	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PORTER	[3]	209	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PRESTON		1,532	141,265	183,478	(42,213)	12,813	30,085	(59,485)	---	---	---	---	240,068	---	28,491	10,000
PRINSBURG	[0]	502	25,593	8,521	17,072	14,372	---	31,444	196	---	---	---	723	---	---	---
RACINE		316	26,607	22,291	4,316	156	---	4,472	---	---	---	---	---	---	---	---
RANDALL	[3]	588	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RANIER	[3]	195	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAYMOND	[0]	680	21,524	16,898	4,626	---	---	4,626	---	---	---	3,000	---	---	---	---
RED LAKE FALLS		1,519	103,717	105,972	(2,255)	18,527	38,128	(21,856)	---	---	---	---	194,700	147,500	38,128	11,500
REMER	[3]	346	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RENVILLE		1,374	310,529	339,275	(28,746)	35,831	168,709	(161,624)	32,809	417,387	---	34,036	1,456,272	---	168,709	62,272
RICE		705	32,605	74,841	(42,236)	1,089	---	(41,147)	---	---	---	---	---	---	---	---
RICHMOND	[0]	1,098	57,377	48,944	8,433	20,551	13,698	15,286	---	---	---	---	---	---	13,698	70,000
RIVERTON		123	6,380	5,758	622	---	---	622	---	---	---	---	---	---	---	---
ROCKVILLE	[0]	653	78,726	58,523	20,203	---	---	20,203	---	---	---	---	1,263	---	---	---
ROGERS	[0]	1,645	188,528	106,554	81,974	---	---	81,974	---	---	---	---	2,934	---	---	---
ROLLINGSTONE		739	27,956	37,828	(9,872)	2,686	---	(7,186)	---	---	---	197	15,062	---	---	3,059
ROSE CREEK	[3]	376	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU		2,756	261,717	151,670	110,047	20,878	6,100	124,825	---	---	---	(156,593)	216,479	---	---	13,506
ROTHSAY	[0]	451	33,493	17,838	15,655	20,094	16,956	18,793	11,334	---	5,698	(14,175)	13,942	196,737	16,956	15,000
ROUND LAKE		468	26,375	39,462	(13,087)	1,192	---	(11,895)	---	---	---	---	---	---	---	---
ROYALTON	[0]	847	43,564	26,884	16,680	5,684	11,500	10,864	3,733	---	914	---	---	---	11,500	6,000
RUSH CITY		1,641	134,007	115,201	18,806	2,373	---	21,179	---	---	---	45,000	136,461	934,000	20,313	---
RUSHFORD		1,624	184,643	134,785	49,858	13,367	---	63,225	---	---	---	---	185,982	---	---	---
RUSHFORD VILLAGE	[0]	631	24,594	7,510	17,084	181	2,296	14,969	---	---	---	---	71,103	---	2,296	3,588
RUSHMORE		369	31,075	24,192	6,883	---	---	6,883	---	---	---	---	---	---	---	---
RUSSELL		389	45,142	56,122	(10,980)	15,665	3,616	1,069	10,744	---	---	---	171	---	3,616	6,631
RUTHTON		325	13,813	28,144	(14,331)	12,480	13,670	(15,521)	---	---	---	---	3,287	---	13,670	20,000
SABIN	[0]	500	16,387	9,484	6,903	---	---	6,903	---	---	---	(15,337)	---	---	---	---
SACRED HEART	[3]	590	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SANBORN		450	11,825	9,951	1,874	364	---	2,238	---	---	---	---	---	---	---	---
SANDSTONE		1,995	145,557	72,482	73,075	3,876	---	76,951	---	---	---	7,791	---	---	---	---
SARGEANT	[0]	77	6,805	2,960	3,845	---	---	3,845	---	---	---	---	---	---	---	---
SCANLON	[3]	889	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SEBEKA	[0]	649	36,995	11,971	25,024	382	13,798	11,608	---	---	---	(33,570)	1,746	24,960	13,798	9,322

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

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
SHAFER	[3]	392	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHELLY	[0]	216	12,925	20,003	(7,078)	1,251	---	(5,827)	---	---	---	---	---	---	---	---
SHERBURN	[3]	1,086	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SILVER BAY		2,062	360,577	248,003	112,574	27,063	40,851	98,786	---	---	---	5,325	---	---	40,851	57,186
SILVER LAKE		802	86,207	80,094	6,113	10,377	36,540	(20,050)	---	---	---	412	---	---	36,540	13,000
SLAYTON	[3]	2,166	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SOBIESKI	[0]	206	4,306	2,101	2,205	2,741	1,233	3,713	---	---	---	---	---	---	1,233	2,700
SPICER		1,167	169,586	145,040	24,546	65,097	19,815	69,828	42,784	12,430	---	2,390	---	---	19,815	35,000
SPRING GROVE	[0]	1,237	101,131	78,277	22,854	681	---	23,535	---	---	2,742	---	---	---	---	---
SPRING PARK		1,831	315,348	210,384	104,964	17,146	---	122,110	---	---	---	---	---	---	---	---
SPRING VALLEY	[*]	2,493	241,238	200,115	41,123	167	2,531	38,759	---	---	61,531	---	---	---	---	---
SPRINGFIELD		2,200	112,663	164,458	(51,795)	2,938	---	(48,857)	---	---	---	28,711	---	---	---	---
STACY	[3]	1,243	---	---	---	---	---	---	---	---	---	---	---	---	---	---
STARBUCK	[0]	1,168	120,321	47,542	72,779	9,938	69,229	13,488	---	---	---	(34,353)	---	855,000	69,229	857,700
STEEN	[0]	182	11,167	6,948	4,219	8,727	---	12,946	---	---	---	---	---	---	---	---
STEPHEN		692	39,975	7,906	32,069	2,411	---	34,480	---	---	15,000	6,390	---	---	---	---
STEWART	[*]	574	60,086	16,805	43,281	8,018	15,871	35,428	---	---	---	---	---	---	15,871	15,000
STOCKTON		594	32,435	51,700	(19,265)	52	---	(19,213)	---	---	---	---	---	---	---	---
STORDEN		272	13,075	32,703	(19,628)	---	---	(19,628)	---	---	---	18,360	---	---	---	---
ST. BONIFACIUS	[*]	1,585	80,501	77,669	2,832	95,502	56,430	41,904	---	---	22,000	---	---	---	---	---
ST. CLAIR	[18]	724	74,959	76,885	(1,926)	14,826	18,350	(5,450)	11,323	---	---	115,868	---	---	18,161	21,000
ST. FRANCIS		3,778	178,205	173,484	4,721	---	---	4,721	---	---	---	3,681	---	---	---	---
ST. HILAIRE	[0]	296	13,858	17,588	(3,730)	---	---	(3,730)	---	---	(4,600)	---	---	---	---	---
ST. LEO		109	6,898	6,505	393	---	---	393	---	---	1,166	---	---	---	---	---
ST. MARTIN	[0]	282	6,607	3,873	2,734	3,357	753	5,338	1,850	---	---	---	---	---	753	2,989
SWANVILLE	[3]	318	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TACONITE	[0]	316	---	7,435	(7,435)	14,352	---	6,917	5,010	---	---	(14,202)	20,000	---	---	---
TAUNTON	[3]	174	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TAYLORS FALLS		813	62,797	97,125	(34,328)	3,037	---	(31,291)	---	---	---	11,042	---	---	---	---
THOMSON	[0]	144	9,205	5,628	3,577	1,486	---	5,063	---	---	1,000	---	---	---	---	---
TONKA BAY		1,488	219,167	243,197	(24,030)	3,460	---	(20,570)	---	---	(84,369)	---	---	---	---	---
TOWER	[0] [24]	493	36,698	45,021	(8,323)	6,022	8,126	(10,427)	6,022	---	---	(24,661)	---	---	8,126	20,000
TRACY	[3]	2,051	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRIMONT		735	54,475	90,897	(36,422)	28,683	997	(8,736)	---	---	8,889	---	---	---	---	---
TROMMELD	[3]	106	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TRUMAN		1,284	95,395	90,849	4,546	---	---	4,546	---	---	4,546	18,845	---	---	---	---
TWIN LAKES		141	4,744	31,591	(26,847)	5,099	---	(21,748)	4,170	---	---	---	---	---	---	---
TWIN VALLEY	[3]	830	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,241	59,139	34,531	24,608	2,992	---	27,600	---	---	---	1,283	---	---	---	---
ULEN		544	49,153	33,858	15,295	16,642	15,265	16,672	1,843	---	2,816	---	---	---	15,265	6,900
UNDERWOOD	[0]	286	21,561	20,525	1,036	1,030	304	1,762	---	---	(96,915)	---	---	---	2,471	---
UPSALA	[*]	371	8,560	12,182	(3,622)	49	---	(3,573)	---	---	---	---	---	---	---	---
UTICA		212	5,152	5,246	(94)	---	---	(94)	---	---	---	---	---	---	---	---
VERGAS	[0]	281	30,679	11,381	19,298	1,348	---	20,646	---	---	39,872	4,436	---	---	---	---
VERMILLION	[0]	508	33,167	28,286	4,881	102	---	4,983	---	---	(355)	1,464	---	---	---	---
VERNDALE		551	33,819	88,425	(54,606)	469	15,940	(70,077)	---	---	---	---	---	---	15,940	7,100
VERNON CENTER		334	33,227	22,495	10,732	---	---	10,732	---	---	---	17,821	---	---	---	---
VESTA		335	21,446	112,812	(91,366)	---	---	(91,366)	---	---	---	---	---	---	---	---
VESTORIA		3,616	192,143	291,644	(99,501)	8,060	---	(91,441)	---	---	(305,045)	273,383	---	---	---	---
WABASHA	[3]	2,558	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO		701	64,560	56,612	7,948	---	---	7,948	---	---	15,500	---	---	---	---	---
WAHKON	[0]	207	29,032	23,138	5,894	39,866	---	45,760	---	---	3,600	2,232	---	---	---	---
WALDORF		245	13,155	15,232	(2,077)	---	---	(2,077)	---	---	(2,000)	---	---	---	---	---
WALKER	[3]	992	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WALNUT GROVE		622	41,603	63,229	(21,626)	2,231	---	(19,395)	---	---	---	2,488	---	---	---	---
WALTHAM	[3]	162	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO		936	93,716	116,558	(22,842)	22,620	---	(222)	---	---	25,000	16,377	---	---	---	---
WANDA	[0]	100	10,494	7,024	3,470	171	---	3,641	---	---	1,088	---	---	---	---	---
WARBA		141	4,826	8,004	(3,178)	472	---	(2,706)	---	---	---	---	---	---	---	---

Table 9
Public Service Enterprises
Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- lation	Revenue	Operating Expenses	Income	Nonoperating Revenue	Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Principal Payments
WARREN		1,776	66,842	27,432	39,410	---	---	39,410	---	---	---	---	14,282	---	---	---
WARROAD		1,890	300,283	179,461	120,822	---	148,833	(28,011)	---	---	---	---	---	---	148,833	453,000
WATERTOWN		2,636	324,268	259,472	64,796	27,385	105,773	(13,592)	---	---	---	---	---	---	105,773	124,777
WATERVILLE	[3]	1,820	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WATKINS	[0]	860	45,380	31,686	13,694	1,088	---	14,782	697	---	---	---	---	---	---	---
WATSON	[3]	202	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAUBUN	[3]	399	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	658	57,577	58,956	(1,379)	3,770	---	2,391	77	---	---	---	20,355	---	---	---
WELCOME	[23] [24]	786	46,377	57,863	(11,486)	---	---	(11,486)	---	---	---	---	6,947	---	---	---
WELLS		2,408	338,939	244,991	93,948	97,668	82,236	109,380	---	---	---	120,000	266,453	---	82,236	35,000
WENDELL	[0]	156	8,956	8,183	773	3,337	---	4,110	---	---	---	---	---	---	---	---
WEST CONCORD	[3]	909	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WESTBROOK	[*]	840	12,280	8,868	3,412	---	---	3,412	---	---	---	---	---	---	---	---
WHEATON		1,662	135,268	102,073	33,195	17,857	34,544	16,508	---	---	4,344	---	63,302	---	34,544	15,000
WILLERNIE		571	32,938	40,061	(7,123)	907	---	(6,216)	---	---	---	(50,000)	---	---	---	---
WILLIAMS		217	26,151	49,710	(23,559)	5,106	11,250	(29,703)	---	---	---	(10,000)	20,950	---	11,250	4,000
WILLOW RIVER	[*]	299	17,400	9,085	8,315	7,447	---	15,762	2,510	---	---	---	---	---	---	---
WILMONT		349	18,972	33,950	(14,978)	6,391	10,378	(18,965)	---	---	---	(12,500)	1,367	---	10,378	14,000
WINGER	[3]	160	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WINNEBAGO		1,540	139,698	171,575	(31,877)	53,917	51,578	(29,538)	---	---	---	15,300	91,956	---	52,198	65,000
WINSTED		1,792	469,153	444,607	24,546	56,590	21,140	59,996	---	---	---	30,000	60,970	---	21,140	95,000
WINTHROP		1,349	128,457	162,034	(33,577)	42,811	34,435	(25,201)	---	---	---	846	99,464	---	34,435	22,635
WINTON	[0]	162	5,989	5,935	54	---	---	54	---	---	---	(1,485)	---	---	---	---
WOLVERTON	[0]	158	16,135	16,349	(214)	---	---	(214)	---	---	428,671	---	438,264	---	---	---
WOOD LAKE		409	48,691	55,604	(6,913)	268	---	(6,645)	---	---	---	---	31,299	---	---	---
WOODLAND		498	10,132	2,715	7,417	1,359	---	8,776	---	---	---	---	---	---	---	---
WRENSHALL		336	12,871	23,693	(10,822)	315	---	(10,507)	---	---	---	---	---	---	---	---
WYKOFF		473	48,968	45,686	3,282	6,464	---	9,746	---	---	---	---	---	---	---	---
WYOMING	[3]	2,714	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZEMPLE	[0] [24]	67	3,739	3,687	52	---	---	52	---	---	---	---	---	---	---	---
ZIMMERMAN		2,181	272,499	158,168	114,331	7,372	---	121,703	---	---	---	1,062	217,636	---	---	---
ZUMBRO FALLS	[3]	237	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ZUMBROTA		2,504	411,695	388,298	23,397	40,210	---	63,607	---	---	---	66,100	24,343	---	---	---
TOTAL		403,569	31,482,489	30,666,974	815,515	5,516,082	3,895,894	2,435,703	559,696	902,216	956,376	641,297	19,849,300	14,304,595	3,648,924	9,482,902

* 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, 1997

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	[0]	1,159	66,230	70,293	(4,063)	1,229	1,160	(3,994)	---	---	---	---	---	---	---	---
ALBANY	[*]	1,706	1,654	710	944	---	---	944	---	---	---	---	---	---	---	---
ALDEN	[*]	608	24,484	24,995	(511)	114	---	(397)	---	---	---	---	---	---	---	---
ALVARADO	[0]	359	14,502	8,158	6,344	1,357	---	7,701	---	---	---	---	---	---	---	---
AMBOY	[*]	547	26,479	24,069	2,410	564	---	2,974	---	---	---	---	---	---	---	---
ANNANDALE		2,425	93,844	86,732	7,112	2,354	---	9,466	---	---	---	---	---	---	---	---
APPLETON	[2]	2,117	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARCO	[2]	99	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARGYLE	[0]	616	53,017	47,937	5,080	---	---	5,080	---	---	---	---	---	---	---	---
ASHBY	[0]	478	37,115	46,217	(9,102)	---	---	(9,102)	---	---	---	---	---	---	---	---
AURORA		1,936	216,485	184,757	31,728	2,188	---	33,916	---	---	---	17,000	---	---	---	---
AVON	[*]	1,107	5,257	---	5,257	---	---	5,257	---	---	---	(5,534)	---	---	---	---
BABBITT	[*]	1,586	153,196	138,792	14,404	---	---	14,404	---	---	---	---	---	---	---	---
BADGER	[0]	463	40,220	31,294	8,926	---	---	8,926	---	---	---	---	---	---	---	---
BALATON		716	31,742	31,443	299	6,978	---	7,277	---	---	---	---	---	---	---	---
BARNESVILLE		2,150	87,576	109,263	(21,687)	31,354	---	9,667	---	---	---	---	26,451	---	---	---
BARRY	[0]	30	1,454	1,105	349	---	---	349	---	---	---	---	---	---	---	---
BAUDETTE		1,150	77,396	81,642	(4,246)	---	---	(4,246)	---	---	---	---	---	---	---	---
BEARDSLEY	[0]	269	16,717	8,359	8,358	---	---	8,358	---	---	---	---	---	---	---	---
BEAVER CREEK	[0]	251	10,784	12,654	(1,870)	196	---	(1,674)	---	---	---	(1,000)	---	---	---	---
BELTRAMI	[2]	129	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BELVIEW	[18]	403	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BIWABIK	[*]	1,072	106,945	96,382	10,563	---	---	10,563	---	---	---	---	---	---	---	---
BORUP	[2]	106	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOVEY	[2]	651	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BOWLUS	[0]	250	10,356	10,848	(492)	2,260	---	1,768	---	---	---	---	---	---	---	---
BROOTEN	[2]	616	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BROWNS VALLEY	[0]	747	42,671	38,859	3,812	998	---	4,810	---	---	---	(5,000)	---	---	---	---
BROWNSVILLE	[0]	500	13,904	13,599	305	20	---	325	---	---	---	---	---	---	---	---
BUFFALO LAKE	[18]	730	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BUHL		868	93,117	79,044	14,073	---	---	14,073	---	---	---	---	---	---	---	---
CALUMET	[0]	369	17,876	16,362	1,514	---	---	1,514	---	---	---	---	---	---	---	---
CAMPBELL	[0]	233	12,564	12,808	(244)	---	---	(244)	---	---	---	---	---	---	---	---
CANBY		1,843	78,463	70,262	8,201	990	---	9,191	---	---	---	---	---	---	---	---
CANTON	[0]	362	20,465	17,426	3,039	---	---	3,039	---	---	---	2,911	---	---	---	---
CHATFIELD		2,381	98,238	100,362	(2,124)	3,518	---	1,394	---	---	---	---	---	---	---	---
CHOKIO	[0]	523	32,632	34,030	(1,398)	---	---	(1,398)	---	---	---	(9,000)	---	---	---	---
CLARA CITY		1,316	93,358	87,107	6,251	---	---	6,251	---	---	---	---	---	---	---	---
CLARKS GROVE	[*]	682	30,312	26,750	3,562	---	---	3,562	---	---	---	3,562	---	---	---	---
CLEARWATER		757	35,710	35,764	(54)	---	---	(54)	---	---	---	---	---	---	---	---
CLIMAX		252	10,344	10,546	(202)	1,158	---	956	---	---	---	---	---	---	---	---
CLINTON	[0]	539	24,591	17,554	7,037	893	---	7,930	---	---	---	---	---	---	---	---
COLERAINE	[0]	1,061	41,682	41,438	244	---	---	244	---	---	---	---	---	---	---	---
COMSTOCK	[0]	124	6,270	7,511	(1,241)	---	---	(1,241)	---	---	---	(1,241)	---	---	---	---
COOK	[*]	676	19,118	14,976	4,142	---	---	4,142	---	---	---	---	---	---	---	---
COURTLAND	[2]	1,058	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CROSBY		2,134	---	20	(20)	---	---	(20)	---	---	---	(10,000)	---	---	---	---
CURRIE		291	14,814	14,184	630	71	---	701	---	---	---	---	---	---	---	---
CYRUS	[0]	326	12,962	18,245	(5,283)	---	---	(5,283)	---	---	---	---	---	---	---	---
DANUBE	[*]	555	28,307	24,639	3,668	261	---	3,929	---	---	---	---	---	---	---	---
DANVERS	[*]	103	---	6,136	(6,136)	6,255	---	119	---	---	---	---	---	---	---	---
DASSEL		1,132	67,588	67,257	331	44	---	375	---	---	---	---	---	---	---	---
DAWSON		1,616	85,547	80,575	4,972	38,389	---	43,361	---	37,250	---	---	---	---	---	---
DE GRAFF	[2]	137	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DENNISON		151	9,459	10,379	(920)	---	---	(920)	---	---	---	---	---	---	---	---
DOVRAY	[0]	55	2,250	---	2,250	31	2,154	127	---	---	---	---	---	---	---	---
DUMONT	[0]	119	3,150	3,978	(828)	---	---	(828)	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1997

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
DUNDAS	[2]	482	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EASTON	[0]	217	2,104	2,033	71	---	---	71	---	---	---	---	---	---	---	---
EDGERTON	[*]	1,115	27,320	28,498	(1,178)	162	---	(1,016)	---	---	---	---	---	---	---	---
EITZEN	[0]	242	6,727	7,357	(630)	---	---	(630)	---	---	---	---	---	---	---	---
ELLSWORTH	[2]	572	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELMORE	[2]	692	---	---	---	---	---	---	---	---	---	---	---	---	---	---
EXCELSIOR		2,335	127,601	120,450	7,151	2,058	---	9,209	---	---	5,890	---	---	---	---	---
FELTON	[0]	204	10,033	11,299	(1,266)	---	---	(1,266)	---	---	1,266	---	---	---	---	---
FISHER	[0]	409	33,067	21,196	11,871	---	---	11,871	---	---	---	---	---	---	---	---
FRANKLIN		504	11,473	11,100	373	---	---	373	---	---	---	---	---	---	---	---
FREEBORN	[*]	295	10,098	10,288	(190)	---	---	(190)	---	---	---	---	---	---	---	---
GARVIN		133	7,684	8,712	(1,028)	---	---	(1,028)	---	---	---	---	---	---	---	---
GAYLORD		2,023	98,540	100,359	(1,819)	691	---	(1,128)	---	---	---	---	---	---	---	---
GENEVA	[*]	449	13,016	15,541	(2,525)	---	---	(2,525)	---	---	(2,525)	---	---	---	---	---
GEORGETOWN	[0]	107	5,085	6,340	(1,255)	---	---	(1,255)	---	---	---	---	---	---	---	---
GIBBON		709	1,112	1,500	(388)	---	---	(388)	---	---	---	---	---	---	---	---
GLENNVILLE		783	24,868	24,623	245	126	---	371	---	---	---	---	---	---	---	---
GONVICK		294	9,509	7,616	1,893	---	---	1,893	---	---	---	---	---	---	---	---
GOODHUE	[0]	683	49,873	43,518	6,355	---	---	6,355	---	---	---	---	---	---	---	---
GREENBUSH		832	57,824	56,453	1,371	2,518	---	3,889	---	---	---	---	---	---	---	---
GREY EAGLE	[*]	359	18,501	17,393	1,108	---	---	1,108	---	---	---	---	---	---	---	---
HADLEY	[2]	97	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HALSTAD	[*]	596	37,243	31,630	5,613	---	---	5,613	---	---	---	---	---	---	---	---
HAMBURG	[0]	524	24,691	23,897	794	1,050	---	1,844	---	1,050	---	---	---	---	---	---
HANLEY FALLS		240	16,943	16,233	710	---	---	710	---	---	---	---	---	---	---	---
HARMONY	[*]	1,112	23,668	23,856	(188)	---	---	(188)	---	---	---	---	---	---	---	---
HATFIELD		57	1,915	1,748	167	---	---	167	---	---	---	---	---	---	---	---
HAWLEY		1,736	150,314	119,186	31,128	---	---	31,128	---	---	15,000	---	---	---	---	---
HECTOR	[*]	1,145	79,369	74,694	4,675	---	---	4,675	---	---	---	---	---	---	---	---
HENDRUM	[0]	305	14,228	14,588	(360)	---	---	(360)	---	---	---	---	---	---	---	---
HERON LAKE	[2]	767	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILL CITY	[2]	516	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HILLS		616	36,469	26,529	9,940	---	---	9,940	---	---	---	---	---	---	---	---
HITTERDAL	[*]	235	5,591	9,209	(3,618)	---	---	(3,618)	---	---	(4,205)	---	---	---	---	---
HOKAH	[0]	706	15,419	15,063	356	---	---	356	---	---	---	---	---	---	---	---
HOLDINGFORD		621	46,867	44,324	2,543	---	---	2,543	---	---	---	---	---	---	---	---
HOLLAND	[0]	205	9,601	9,648	(47)	95	---	48	---	---	---	---	---	---	---	---
HOLLOWAY		118	8,743	10,136	(1,393)	1,313	---	(80)	1,313	---	---	---	---	---	---	---
IONA	[0]	168	6,318	5,736	582	---	---	582	---	---	---	---	---	---	---	---
IRONTON		564	37,845	30,038	7,807	1,718	2,908	6,617	---	---	---	109	---	2,908	8,839	---
IVANHOE	[2]	740	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JASPER		600	16,191	15,697	494	40	---	534	---	---	---	---	---	---	---	---
KARLSTAD		867	61,182	65,028	(3,846)	1,842	---	(2,004)	---	---	---	---	---	---	---	---
KASOTA	[17]	685	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KEEWATIN	[0]	1,092	72,533	80,780	(8,247)	---	---	(8,247)	---	---	---	---	---	---	---	---
KENSINGTON		292	15,986	15,631	355	---	---	355	1,355	---	(959)	---	---	---	---	---
KENT	[0]	124	6,766	6,766	---	---	---	---	---	---	---	---	---	---	---	---
KERKHOVEN	[*]	741	60,261	53,912	6,349	8,214	---	14,563	---	---	---	1,689	---	---	---	---
KILKENNY	[0]	174	4,753	4,716	37	---	---	37	---	---	---	---	---	---	---	---
KINNEY	[0]	246	11,078	11,169	(91)	---	---	(91)	---	---	---	---	---	---	---	---
LAFAYETTE	[2]	484	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE BENTON	[2]	674	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE HENRY	[0]	86	3,220	2,921	299	---	---	299	---	---	---	---	---	---	---	---
LAMBERTON		964	31,426	28,966	2,460	239	---	2,699	---	---	---	243	---	---	---	---
LANCASTER	[0]	338	18,132	17,564	568	---	---	568	---	---	---	---	---	---	---	---
LE CENTER		2,103	27,844	53,758	(25,914)	1,227	---	(24,687)	---	---	---	---	---	---	---	---
LEWISVILLE	[2]	296	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1997

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
LISMORE	[*]	248	12,391	12,753	(362)	---	---	(362)	---	---	---	---	---	---	---	---
LORETTO	[0]	526	32,514	36,132	(3,618)	2,112	---	(1,506)	2,112	---	---	---	---	---	---	---
LUCAN	[0]	229	8,436	9,085	(649)	---	---	(649)	---	---	---	---	---	---	---	---
LYND	[2]	301	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MADISON		1,923	165,471	153,441	12,030	8,167	---	20,197	---	---	---	---	---	---	---	---
MAPLETON		1,557	57,822	53,074	4,748	---	---	4,748	---	---	---	---	---	---	---	---
MARBLE	[0]	618	14,669	17,993	(3,324)	---	---	(3,324)	---	---	(3,324)	---	---	---	---	---
MARIETTA	[0]	198	13,414	12,918	496	---	---	496	---	---	---	---	---	---	---	---
MC INTOSH	[2]	656	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MIDDLE RIVER	[0]	279	16,312	14,531	1,781	---	---	1,781	---	---	---	---	---	---	---	---
MILROY	[*]	291	4,798	4,933	(135)	---	---	(135)	---	---	---	---	---	---	---	---
MINNEOTA		1,431	93,913	90,366	3,547	---	---	3,547	---	---	---	---	---	---	---	---
MINNESOTA LAKE		682	26,532	23,031	3,501	887	---	4,388	---	---	---	---	---	---	---	---
MONTGOMERY		2,558	14,387	1,809	12,578	---	---	12,578	---	---	---	---	---	---	---	---
MONTROSE	[0]	1,046	30,619	29,948	671	3,731	---	4,402	---	---	---	---	---	---	---	---
MORRISTOWN	[24]	838	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOTLEY		489	31,751	30,406	1,345	2,831	---	4,176	---	---	3,120	---	---	---	---	---
NASHWAUK	[17]	975	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NIELSVILLE		92	5,530	5,057	473	708	---	1,181	---	---	---	---	---	---	---	---
NORCROSS	[2]	74	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OGEMA	[18]	156	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKABENA	[2]	218	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OKLEE	[2]	423	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ORTONVILLE	[18]	2,084	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSAKIS	[2]	1,331	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OSTRANDER		271	8,654	6,861	1,793	---	---	1,793	---	---	---	---	---	---	---	---
PEMBERTON	[0]	233	10,837	10,679	158	---	---	158	---	---	---	---	---	---	---	---
PERLEY	[0]	124	6,724	6,070	654	---	---	654	---	---	654	---	---	---	---	---
PETERSON	[0]	246	8,791	8,736	55	---	---	55	---	---	---	---	---	---	---	---
PIERZ	[0]	1,158	40,618	36,498	4,120	3,412	---	7,532	---	---	---	---	---	---	---	---
PLUMMER	[2]	279	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RED LAKE FALLS		1,519	89,084	89,080	4	---	---	4	---	---	---	---	---	---	---	---
RENVILLE		1,374	390	5,468	(5,078)	399	---	(4,679)	---	---	---	---	---	---	---	---
REVERE	[2]	109	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROSEAU		2,756	303,956	251,443	52,513	7,691	---	60,204	---	---	---	12,380	---	---	---	---
ROYALTON	[0]	847	43,710	40,911	2,799	3,256	---	6,055	---	---	---	---	---	---	---	---
RUSHFORD VILLAGE	[0]	631	10,051	9,335	716	---	---	716	---	---	---	---	---	---	---	---
RUSSELL		389	19,879	18,870	1,009	1,075	---	2,084	---	---	---	---	---	---	---	---
RUTHTON	[2]	325	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SABIN	[0]	500	25,997	20,872	5,125	---	---	5,125	---	---	---	---	---	---	---	---
SACRED HEART	[*]	590	---	1,950	(1,950)	---	---	(1,950)	---	---	---	---	---	---	---	---
SANBORN		450	15,967	14,216	1,751	---	---	1,751	---	---	---	---	---	---	---	---
SHELLY	[0]	216	12,332	12,078	254	---	---	254	---	---	---	---	---	---	---	---
SHERBURN	[2]	1,086	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SKYLINE	[0]	343	17,331	15,383	1,948	---	---	1,948	---	---	---	---	---	---	---	---
SOBIESKI	[0]	206	13,579	14,510	(931)	3,907	1,074	1,902	---	---	---	---	---	---	---	---
STARBUCK	[0]	1,168	51,568	49,410	2,158	462	---	2,620	---	---	4,273	---	---	---	---	---
STEPHEN		692	66,638	63,561	3,077	---	---	3,077	---	---	---	---	---	---	---	---
STRATHCONA	[0]	44	3,115	3,930	(815)	---	---	(815)	---	---	---	---	---	---	---	---
ST. CLAIR	[18]	724	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ST. LEO		109	7,663	7,640	23	---	---	23	---	---	(600)	---	---	---	---	---
TAUNTON	[2]	174	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TONKA BAY		1,488	81,106	78,114	2,992	---	---	2,992	---	---	---	---	---	---	---	---
TRACY		2,051	132,665	136,515	(3,850)	5,183	---	1,333	---	---	---	---	---	---	---	---
TROSKY		121	5,571	4,915	656	---	---	656	---	---	---	---	---	---	---	---
TWIN VALLEY	[2]	830	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TYLER		1,241	114,171	107,796	6,375	1,937	---	8,312	---	---	---	---	---	---	---	---

Table 10
Public Service Enterprises
Analysis of Refuse Enterprise Operations
For the Year Ended December 31, 1997

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
ULEN		544	16,594	20,868	(4,274)	5,381	---	1,107	---	---	---	5,410	---	---	---	---
VESTA		335	10,635	10,062	573	---	---	573	---	---	964	---	---	---	---	---
VIKING		90	5,859	4,277	1,582	---	---	1,582	---	---	---	---	---	---	---	---
WABASSO		701	28,889	27,186	1,703	---	---	1,703	---	---	---	---	---	---	---	---
WALNUT GROVE		622	28,691	26,967	1,724	732	---	2,456	---	---	---	---	---	---	---	---
WANDA	[0]	100	3,583	3,087	496	---	---	496	---	---	---	---	---	---	---	---
WARREN		1,776	167,268	158,889	8,379	1,794	---	10,173	---	---	---	1,513	---	1,222	9,446	
WATERVILLE	[2]	1,820	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	658	38,912	39,083	(171)	4,183	---	4,012	---	---	---	---	---	---	---	---
WHALAN	[17]	83	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WILLERNIE		571	28,620	26,308	2,312	---	---	2,312	---	---	---	---	---	---	---	---
WILMONT		349	17,234	14,856	2,378	346	---	2,724	---	---	---	---	---	---	---	---
WOLVERTON	[0]	158	6,569	5,798	771	---	---	771	---	---	---	---	---	---	---	---
WOOD LAKE		409	29,031	28,843	188	---	---	188	---	---	---	---	---	---	---	---
WOODSTOCK		153	663	6,207	(5,544)	3,600	---	(1,944)	---	---	---	---	---	---	---	---
TOTAL		128,798	5,331,380	5,055,909	275,471	184,309	7,296	452,484	4,780	37,250	1,050	12,230	47,795	---	4,130	18,285

* 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, 1997

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net		Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses	Income	Interest Payments							Principal Payments	
ADA	[4]	1,723	1,012,155	804,583	207,572	25,415	13,513	219,474	---	10,454	1,162	123,960	54,967	---	11,528	15,000	
ADRIAN	[0]	1,159	694,803	588,344	106,459	9,737	---	116,196	---	---	---	95,439	9,584	---	---	---	
AITKIN	[4] [6]	1,741	2,275,376	1,963,012	312,364	126,666	---	439,030	---	---	---	60,000	398,476	---	---	6,000	
ALPHA		154	75,155	67,476	7,679	2,155	---	9,834	---	---	---	---	---	---	---	---	
ALVARADO	[0]	359	232,895	151,704	81,191	6,605	---	87,796	---	---	---	70,000	---	---	---	---	
ARLINGTON		1,900	985,253	851,473	133,780	196,232	---	330,012	---	---	---	50,000	55,150	---	---	---	
BAGLEY		1,409	1,087,199	931,230	155,969	39,668	56,845	138,792	---	---	---	10,258	47,446	---	18,096	13,493	
BARNESVILLE		2,150	974,782	831,136	143,646	21,190	7,301	157,535	---	---	---	248,767	23,285	---	7,390	20,000	
BAUDETTE		1,150	1,078,181	979,908	98,273	46,349	---	144,622	---	---	---	50,000	370,976	---	---	---	
BIGELOW		228	115,732	85,098	30,634	36,776	---	67,410	---	---	---	---	---	---	---	---	
BIWABIK		1,072	447,815	426,327	21,488	17,708	---	39,196	---	---	---	---	50,408	---	---	---	
BLOOMING PRAIRIE		2,073	1,174,538	1,275,107	(100,569)	78,617	1,084	(23,036)	---	---	---	---	31,752	---	---	---	
BREWSTER		545	242,511	225,086	17,425	12,792	---	30,217	---	---	---	---	29,907	---	---	---	
BROWNTON		805	307,201	249,020	58,181	16,595	---	74,776	---	---	---	4,000	34,248	---	---	---	
BUHL	[4]	868	293,345	272,515	20,830	22,714	---	43,544	---	---	---	---	27,575	---	---	---	
CEYLON		439	192,260	149,409	42,851	17,301	9,208	50,944	---	---	---	---	---	---	5,406	15,000	
DARWIN	[4] [6]	242	69,410	59,874	9,536	1,017	---	10,553	---	---	---	(3,000)	24,273	---	---	---	
DUNDEE		100	41,078	35,939	5,139	115	1,382	3,872	---	---	---	---	---	---	---	---	
DUNNELL	[23] [24]	212	76,863	55,726	21,137	---	---	21,137	---	---	---	---	---	---	---	---	
EITZEN	[0]	242	142,613	112,653	29,960	5,084	2,352	32,692	---	---	---	---	23,154	---	---	---	
ELBOW LAKE		1,183	840,022	741,383	98,639	23,300	40,466	81,473	---	---	---	5,910	51,942	---	25,107	70,000	
FAIRFAX		1,331	516,954	416,462	100,492	16,102	---	116,594	---	---	---	170,000	---	---	---	---	
FOSTON		1,530	1,517,892	1,461,280	56,612	15,000	6,375	65,237	---	---	---	66,529	39,295	---	6,375	76,000	
GILBERT		1,909	615,046	539,368	75,678	21,082	1,504	95,256	---	---	---	155,792	3,636	---	---	---	
GRAND MARAIS		1,239	1,426,581	1,224,446	202,135	30,973	4,063	229,045	---	---	---	---	133,274	---	---	---	
GROVE CITY		594	489,680	409,239	80,441	38,042	20,084	98,399	---	---	---	580,018	62,327	350,000	11,576	---	
HALSTAD		596	531,239	527,621	3,618	13,898	---	17,516	---	---	---	---	44,030	---	---	---	
HARMONY		1,112	459,048	399,775	59,273	18,532	---	77,805	---	---	---	---	70,767	---	---	---	
HAWLEY		1,736	945,879	872,304	73,575	12,316	---	85,891	---	---	---	---	135,183	---	---	---	
HENNING		786	418,907	396,023	22,884	17,961	---	40,845	---	---	---	---	31,481	---	---	---	
JANESVILLE		2,033	664,778	573,958	90,820	15,564	---	106,384	---	---	---	---	209,461	---	---	---	
KANDIYOHI	[0]	526	182,819	143,554	39,265	---	---	39,265	---	---	---	11,000	---	---	---	---	
KASOTA	[17]	685	257,414	213,265	44,149	626	---	44,775	---	---	---	---	15,999	---	---	---	
KEEWATIN	[0]	1,092	373,233	356,567	16,666	---	---	16,666	---	---	---	---	39,065	---	---	22,442	
KENYON		1,585	958,171	676,391	281,780	25,738	2,652	304,866	---	---	---	45,996	1,077,152	---	---	---	
LAKE CRYSTAL		2,166	856,945	877,734	(20,789)	61,582	4,837	35,956	---	---	---	510	306,799	107,950	4,837	71,590	
LAKE PARK		656	387,722	327,401	60,321	18,290	---	78,611	---	---	---	35,957	---	---	---	---	
LAKEFIELD	[4]	1,683	1,024,698	1,005,036	19,662	29,932	12,260	37,334	---	---	---	12,000	140,952	---	12,260	27,234	
LANESBORO	[4] [6]	849	579,279	540,618	38,661	79,416	18,012	100,065	---	60,365	---	12,000	441,343	299,847	14,761	30,000	
MABEL	[0]	746	297,044	264,213	32,831	6,099	---	38,930	---	---	---	3,300	12,360	---	---	---	
MADELIA		2,236	1,819,157	1,434,143	385,014	119,166	---	504,180	---	---	---	---	152,611	---	---	---	
MADISON		1,923	984,983	877,426	107,557	124,928	2,140	230,345	---	---	---	45,000	---	---	2,140	---	
MOOSE LAKE		1,709	1,679,348	1,414,606	264,742	47,683	45,887	266,538	---	---	---	---	56,873	---	15,464	77,000	
MOUNTAIN LAKE		2,058	933,502	744,154	189,348	163,848	115,266	237,930	---	---	---	149,090	490,750	---	112,693	72,400	
NASHWAUK	[0] [4] [6] [17]	975	500,320	474,963	25,357	204,876	---	230,233	25,000	20,573	77,857	---	213,242	---	---	---	
NEWFOLDEN	[0]	339	203,873	165,603	38,270	5,583	28,150	15,703	---	---	---	---	1,245	---	---	---	
NIELSVILLE		92	41,061	50,222	(9,161)	970	---	(8,191)	---	---	---	---	---	---	---	---	
ORTONVILLE		2,084	1,267,847	1,048,159	219,688	128,970	255	348,403	---	---	---	206,775	40,908	---	---	---	
PETERSON	[0]	246	97,347	89,915	7,432	4,701	---	12,133	---	---	---	---	---	---	---	---	
PIERZ	[0]	1,158	498,944	380,142	118,802	8,319	---	127,121	---	---	---	100,000	---	---	---	---	
PRESTON		1,532	980,713	955,241	25,472	131,284	70,901	85,855	---	---	---	---	123,344	---	21,019	35,000	
RANDALL		588	269,612	211,418	58,194	12,900	13,207	57,887	---	---	---	20,000	---	---	13,207	15,000	
ROSEAU		2,756	1,857,367	1,567,175	290,192	96,360	---	386,552	---	---	---	157,502	123,657	---	---	3,968	
ROUND LAKE	[4]	468	647,751	511,111	136,640	16,416	---	153,056	---	---	---	20,000	52,858	---	---	---	
RUSHFORD		1,624	771,332	657,668	113,664	25,524	---	139,188	---	---	---	30,000	54,665	---	---	---	
RUSHMORE		369	142,026	128,334	13,692	15,575	58	29,209	---	---	---	---	1,716	---	---	---	
SHELLY	[0]	216	133,276	121,344	11,932	8,215	---	20,147	---	---	---	---	750	---	---	---	
SPRING GROVE	[0]	1,237	826,592	645,778	180,814	6,326	---	187,140	---	---	---	(6,521)	1,313	---	---	---	

**Table 11
Public Service Enterprises
Analysis of Electric Enterprise Operations
For the Year Ended December 31, 1997**

Name of City	Foot Notes	Popu- lation	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
			Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
SPRING VALLEY		2,493	1,415,266	1,320,045	95,221	112,774	---	207,995	---	---	---	20,798	517,722	---	6,750	80,000
SPRINGFIELD		2,200	1,352,085	1,203,518	148,567	25,142	---	173,709	---	---	---	41,848	454,654	---	---	---
STEPHEN		692	536,081	470,417	65,664	1,634	---	67,298	---	---	---	25,200	6,150	---	6,106	10,000
TRUMAN		1,284	886,363	719,864	166,499	39,140	99,173	106,466	---	---	---	10,466	691,139	---	93,904	45,000
TYLER		1,241	646,393	514,366	132,027	7,940	---	139,967	---	---	---	130,014	37,161	---	---	---
WARREN		1,776	1,053,589	1,012,948	40,641	16,707	---	57,348	---	---	---	---	82,855	---	---	---
WARROAD		1,890	1,923,755	1,539,268	384,487	---	1,504	382,983	---	---	---	240,000	46,779	---	1,504	---
WELLS		2,408	1,675,357	1,642,345	33,012	243,450	31,837	244,625	---	---	---	75,000	38,952	---	29,327	20,000
WESTBROOK		840	433,826	389,565	44,261	70,282	---	114,543	---	---	---	38,408	95,874	---	---	---
WHALAN	[17]	83	36,882	29,875	7,007	768	---	7,775	---	---	---	---	---	---	---	---
WINTHROP		1,349	881,862	648,073	233,789	7,339	11,907	229,221	---	---	---	(1,077)	35,018	---	11,907	10,000
TOTAL		80,474	49,359,026	43,049,944	6,309,082	2,774,009	622,223	8,460,868	25,000	91,392	79,019	3,110,939	7,316,503	757,797	431,357	735,127

* 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, 1997

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]	1,723	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS		758	2,776,230	2,672,352	103,878	36,549	---	140,427	---	---	---	77,304	---	---	---	104,058
ADRIAN	[11]	1,159	---	---	---	---	---	---	---	---	---	---	---	---	---	---
APPLETON		2,117	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BALATON		716	1,395,462	1,352,372	43,090	12,181	3,593	51,678	---	---	---	797,737	186,589	3,593	2,936	
BELVIEW		403	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLARA CITY		1,316	2,718,629	2,722,927	(4,298)	10,575	7,231	(954)	---	---	---	652,579	---	7,231	---	
CLARKFIELD	[*]	980	2,487,673	2,381,285	106,388	53,893	1,305	158,976	---	---	---	92,107	---	106,632	35,000	
DASSEL		1,132	2,411,902	2,144,105	267,797	43,727	111,183	200,341	---	---	---	454,602	---	111,183	120,000	
ELLSWORTH	[14]	572	1,299,804	1,331,664	(31,860)	44,350	10,438	2,052	---	---	---	10,665	---	10,438	24,000	
FERTILE	[14]	857	2,508,275	2,403,254	105,021	7,225	---	112,246	---	---	---	33,537	---	---	---	
GAYLORD		2,023	2,152,616	1,965,584	187,032	97,246	---	284,278	---	---	---	84,377	---	---	---	
HAYFIELD	[14]	1,306	3,193,075	2,995,048	198,027	37,609	131,940	103,696	---	---	---	37,790	---	131,940	40,000	
HERON LAKE		767	1,365,202	1,270,155	95,047	14,449	1,403	108,093	---	---	---	45,516	---	---	---	
JANESVILLE		2,033	1,657,502	1,564,316	93,186	20,589	---	113,775	---	---	---	48,472	---	---	5,000	
KARLSTAD	[11]	867	---	---	---	---	---	---	---	---	---	---	---	---	---	
LAKEFIELD		1,683	1,561,241	1,560,076	1,165	28,714	---	29,879	---	---	---	161,842	---	---	---	
LAMBERTON		964	2,414,400	2,295,865	118,535	20,447	36,106	102,876	---	---	---	39,549	---	37,133	40,000	
LITTLEFORK		879	2,994,670	3,197,752	(203,082)	32,725	---	(170,357)	---	32,725	---	101,105	---	19,814	42,264	
MENAHGA		1,137	3,125,660	3,012,683	112,977	65,182	94,429	83,730	---	---	---	128,089	---	94,429	5,049	
NEW RICHLAND		1,201	2,000,828	1,853,824	147,004	70,769	---	217,773	---	---	---	168,618	---	---	---	
ORTONVILLE	[11]	2,084	---	---	---	---	---	---	---	---	---	---	---	---	---	
RENVILLE		1,374	2,656,633	2,381,715	274,918	39,769	201,520	113,167	---	---	---	671,424	---	196,813	58,761	
TRIMONT		735	1,526,050	1,458,344	67,706	30,966	7,898	90,774	---	---	---	---	---	---	---	
ULEN		544	2,306,719	2,091,160	215,559	31,355	---	246,914	---	---	---	39,082	---	46,640	35,000	
TOTAL		29,330	42,552,571	40,654,481	1,898,090	698,320	607,046	1,989,364	---	---	32,725	3,644,395	186,589	765,846	512,068	

* 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, 1997

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]	1,723	2,657,974	2,793,861	(135,887)	959,053	744,983	78,183	---	853,842	37,301	---	970,841	---	4,563	73,900
ADRIAN	[11]	1,159	2,030,842	2,118,110	(87,268)	80,342	72,735	(79,661)	---	43,233	---	---	39,995	---	16,438	10,000
APPLETON		2,117														
ARLINGTON		1,900														
KARLSTAD	[11] [26]	867	155,683	237,592	(81,909)	503	---	(81,406)	---	---	---	---	---	---	---	---
LAKEFIELD		1,683	4,048	1,385	2,663	27,587	6,756	23,494	---	---	---	(116)	---	---	6,756	90,000
ORTONVILLE	[11]	2,084														
RUSH CITY		1,641	3,014,914	3,240,212	(225,298)	---	93,674	(318,972)	---	---	---	---	34,333	---	4,467	59,112
SPRINGFIELD		2,200	3,058,082	2,440,285	617,797	189,355	---	807,152	---	---	---	---	253,155	---	39,553	512,322
TRACY		2,051														
WHEATON		1,662	3,135,822	3,262,359	(126,537)	86,333	14,370	(54,574)	---	---	---	---	70,567	---	9,011	59,264
TOTAL		19,087	14,057,365	14,093,804	(36,439)	1,343,173	932,518	374,216	---	897,075	37,301	(116)	1,368,891	---	80,788	804,598

* 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, 1997

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]	616	185,895	161,570	24,325	5,160	---	29,485	---	---	---	44,500	44,150	---	---	---
BAGLEY		1,409	12,920	58,348	(45,428)	30,296	36,516	(51,648)	---	---	---	1,085,067	1,350,000	36,516	---	---
CLARISSA		628	7,710	8,293	(583)	---	---	(583)	---	---	---	(583)	---	---	---	---
CLEARBROOK		562	20,691	35,970	(15,279)	5,416	731	(10,594)	---	---	---	---	---	731	---	---
COHASSET	[0]	2,297	197,977	223,307	(25,330)	25,505	---	175	---	---	---	---	---	---	---	---
FOSSTON	[20]	1,530	---	---	---	---	---	---	---	---	---	---	130,000	---	---	---
GOODHUE	[0]	683	228,645	270,334	(41,689)	10,280	---	(31,409)	---	---	---	---	85,000	99,173	21,494	---
HALLOCK		1,267	376,561	304,223	72,338	22,533	---	94,871	---	---	30,000	---	---	---	---	---
HAWLEY		1,736	410,526	341,968	68,558	11,906	---	80,464	---	---	---	8,980	---	---	---	---
LAKE PARK		656	159,839	146,292	13,547	22,471	---	36,018	---	---	18,665	2,658	---	---	---	---
NEW YORK MILLS		1,009	500,588	440,096	60,492	10,767	---	71,259	---	---	230,642	13,301	---	---	---	---
PERHAM		2,343	3,225,948	2,835,573	390,375	61,936	277,921	174,390	---	---	308,861	334,769	---	269,587	---	---
RANDALL		588	159,516	129,941	29,575	5,649	37,097	(1,873)	---	---	20,000	---	---	37,097	5,000	---
ROUND LAKE		468	204,385	166,711	37,674	511	---	38,185	---	---	---	415	---	---	---	---
STEPHEN		692	204,832	130,469	74,363	428	---	74,791	---	---	60,000	1,863	---	---	---	---
WARREN		1,776	554,994	430,830	124,164	16,006	---	140,170	---	---	80,000	8,292	---	---	---	---
WESTBROOK		840	184,879	199,182	(14,303)	92	17,162	(31,373)	---	---	---	---	---	17,162	15,000	---
TOTAL		19,100	6,635,906	5,883,107	752,799	228,956	369,427	612,328	---	---	---	792,085	1,499,495	1,565,000	460,266	41,494

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

Table 15
Public Service Enterprises
Analysis of Ambulance Enterprise Operations
For the Year Ended December 31, 1997

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	31,296	31,882	(586)	6,488	---	5,902	---	---	---	(8,000)	2,468	---	---	---
BARNESVILLE		2,150	127,549	139,274	(11,725)	29,969	3,228	15,016	22,669	---	---	---	6,655	---	4,775	25,000
BERTHA		496	29,464	40,085	(10,621)	3,590	---	(7,031)	---	---	---	---	2,179	---	---	---
BLOOMING PRAIRIE		2,073	35,815	33,854	1,961	14,442	2,784	13,619	---	6,300	---	---	7,985	---	3,401	15,065
BROWERVILLE		767	53,992	50,436	3,556	5,140	---	8,696	---	---	---	10,717	---	---	---	---
CARLTON		961	83,507	83,516	(9)	19,167	185	18,973	---	---	---	---	5,485	---	---	---
CLARA CITY		1,316	26,689	53,349	(26,660)	14,924	---	(11,736)	---	---	---	(4,538)	3,093	---	---	---
DODGE CENTER		2,126	144,434	152,422	(7,988)	10,006	---	2,018	---	---	---	2,000	6,594	---	---	---
HENNING		786	69,315	69,047	268	---	---	268	---	---	---	---	7,264	---	---	---
LAKE LILLIAN	[0]	226	10,352	14,128	(3,776)	2,677	---	(1,099)	---	---	---	---	---	---	---	---
LAKEFIELD		1,683	33,018	56,409	(23,391)	7,132	---	(16,259)	---	31	(38,427)	---	---	---	---	---
PRESTON		1,532	56,895	57,710	(815)	12,160	---	11,345	---	---	9,600	---	---	---	---	---
RAYMOND	[0]	680	17,407	14,349	3,058	1,661	---	4,719	---	---	---	---	---	---	---	---
REMER	[0]	346	33,417	36,001	(2,584)	---	---	(2,584)	---	---	---	5,574	---	---	---	---
SPRINGFIELD		2,200	75,956	55,652	20,304	4,694	---	24,998	---	---	---	---	119,610	---	---	---
TOTAL		18,501	829,106	888,114	(59,008)	132,050	6,197	66,845	22,669	---	6,331	(23,074)	161,333	---	8,176	40,065

* 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, 1997

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		1,409	132,118	135,203	(3,085)	4,825	--	1,740	--	--	--	15,584	--	--	--	--
BARNESVILLE GOLF COURSE		2,150	95,912	80,570	15,342	1,355	--	16,697	--	--	--	--	--	--	--	--
BARNUM MUNICIPAL BUILDING		502	1,562	4,176	(2,614)	--	29,970	(32,584)	--	--	(1,800)	--	--	--	--	--
BECKER GOLF COURSE		2,126	1,348,274	1,387,878	(39,604)	7,824	20,898	(52,678)	--	--	--	175,043	--	3,087	20,000	
BLACKDUCK GOLF COURSE	[0]	745	83,563	101,757	(18,194)	15,655	601	(3,140)	--	--	(11,853)	3,711	--	601	2,500	
BLOOMING PRAIRIE COMMUNITY BUILDING		2,073	--	2,065	(2,065)	--	--	(2,065)	--	--	--	--	--	--	--	--
BOYD PARKS & RECREATION CABLE TV		225	640 10,691	13,587 21,897	(12,947) (11,206)	49 893	-- --	(12,898) (10,313)	-- --	-- --	(7,704) (30)	100	--	--	--	--
CALLAWAY COMMUNITY CENTER	[0]	218	18,400	22,828	(4,428)	25	--	(4,403)	--	--	(4,200)	--	--	--	--	--
CALUMET CABLE TV	[0]	369	28,213	21,344	6,869	700	--	7,569	--	--	--	11,225	--	--	--	--
CLIMAX GOLF COURSE		252	64,972	95,826	(30,854)	1,174	1,590	(31,270)	--	1,174	(15,850)	5,795	--	202	9,566	
COLERAINE CABLE TV GOLF COURSE	[0] [0]	1,061	83,551 46,727	65,594 109,373	17,957 (62,646)	-- --	-- --	17,957 (62,646)	-- --	-- --	10,000 46,727	3,864	--	--	--	--
CROSSLAKE CABLE TV		1,470	410,149	367,853	42,296	16,141	41,381	17,056	--	--	102,351	--	--	41,020	--	
DARFUR HALL		151	1,357	5,170	(3,813)	--	--	(3,813)	--	--	(1,000)	--	--	--	--	--
ELBOW LAKE TIPSINAH MOUNDS CAMPGROUND		1,183	87,408	85,421	1,987	3,966	2,647	3,306	--	--	(22,500)	20,009	--	--	--	
ELIZABETH COMMUNITY CENTER	[0]	161	5,452	4,483	969	102	--	1,071	--	--	--	--	--	--	--	--
FOSSTON CABLE TV		1,530	116,014	110,774	5,240	--	--	5,240	--	--	--	--	--	--	--	--
GRAND MARAIS RECREATION AREA GOLF COURSE MARINA SWIMMING POOL		1,239	411,567 148,219 44,936 64,761	350,394 140,592 37,421 188,263	61,173 7,627 7,515 (123,502)	2,486 -- -- --	3,150 -- -- --	60,509 7,627 7,515 (123,502)	-- -- -- --	-- -- -- --	-- -- -- --	24,971 16,969 -- 27,304	-- -- -- --	3,150	40,000	
GREENWOOD MARINA		703	10,060	4,724	5,336	180	--	5,516	--	--	--	45,869	--	--	--	--
HAMBURG COMMUNITY HALL COMMUNITY CENTER	[0] [0]	524	25,756 3,292	32,743 7,605	(6,987) (4,313)	591 --	-- --	(6,396) (4,313)	-- --	-- --	(10,000) (10,000)	-- --	-- --	-- --	-- --	-- --

Table 16
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 1997

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
HAMMOND CABLE TV		201	17,990	14,508	3,482	---	3,509	(27)	---	---	---	(1,000)	---	---	3,509	5,000
HINCKLEY COMMUNITY CENTER		1,150	8,578	33,997	(25,419)	925	380	(24,874)	---	---	---	916	---	---	---	---
HOKAH SWIMMING POOL	[0]	706	5,864	9,965	(4,101)	30	---	(4,071)	---	---	---	(5,000)	120	---	---	---
JANESVILLE GOLF COURSE		2,033	173,962	249,878	(75,916)	16,100	41,618	(101,434)	---	---	---	124,903	---	---	43,681	57,869
MADELIA GOLF COURSE		2,236	142,137	154,951	(12,814)	4,505	---	(8,309)	---	---	---	22,755	---	---	---	---
MARBLE CABLE TV	[0]	618	74,782	45,982	28,800	956	---	29,756	---	---	---	9,397	---	---	---	---
ORTONVILLE GOLF COURSE		2,084	224,823	196,207	28,616	12,664	558	40,722	---	---	---	(33,148)	70,263	---	---	---
PERHAM GOLF COURSE COMMUNITY CENTER		2,343	535,436 522,440	436,351 562,476	99,085 (40,036)	3,866 96,373	22,811 39,557	80,140 16,780	---	---	---	68,297 32,255	---	---	22,811 39,557	36,000 128,000
PIERZ GOLF COURSE	[0]	1,158	178,549	103,281	75,268	11,200	---	86,468	---	---	---	14,909	---	---	---	---
RENVILLE GOLF COURSE	[20]	1,374	---	---	---	---	---	---	---	---	---	731,249	1,527,750	---	---	---
RICHMOND CIVIC ARENA	[0]	1,098	35,425	48,531	(13,106)	360,672	31,814	315,752	---	---	250,000	694,186	---	---	31,814	---
SANDSTONE GOLF COURSE		1,995	118,094	85,560	32,534	16,967	4,981	44,520	---	---	---	2,765	20,699	---	4,981	---
SEBEKA POOL		649	4,804	17,778	(12,974)	9,607	---	(3,367)	---	---	---	(17,000)	14,333	---	---	---
STARBUCK - CAMPGROUND	[0]	1,168	97,396	42,025	55,371	383	16,738	39,016	---	---	---	11,250	690	---	16,738	20,000
TONKA BAY MUNICIPAL DOCK		1,488	21,475	7,283	14,192	---	---	14,192	---	---	---	---	---	---	---	---
WESTBROOK CABLE TV		840	62,925	67,799	(4,874)	165	---	(4,709)	---	---	---	---	---	---	---	---
ZUMBROTA SWIMMING POOL		2,504	22,142	57,619	(35,477)	74,026	---	38,549	63,696	---	---	---	---	---	---	---
TOTAL		41,736	5,490,416	5,531,732	(41,316)	664,405	262,203	360,886	63,696	1,174	250,000	(39,943)	2,155,416	1,527,750	211,151	318,935

* 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, 1997

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 JOHN WIMMER CLINIC	[11] [26]	1,723	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS 322 BUILDING	[*]	758	4,167	9,728	(5,561)	---	---	(5,561)	---	---	---	(10,000)	---	---	---	---
ALBERTVILLE STORM WATER		2,484	48,238	8,000	40,238	7,345	---	47,583	---	---	---	---	---	---	---	---
APPLETON EDA CLINIC HRA		2,117														
AURORA CINA	[*]	1,936	44,693	41,745	2,948	---	---	2,948	---	---	---	---	---	---	---	---
BABBITT LIQUOR STORE INSTALL PURCHASE	[*]	1,586	---	300	(300)	12,389	---	12,089	---	---	---	25,000	---	---	---	---
BARNESVILLE TELEPHONE		2,150	732,424	322,521	409,903	34,681	8,170	436,414	---	---	---	180,628	22,630	---	7,616	75,000
BELGRADE EDA HOUSING		705	75,495	60,008	15,487	3,320	49,992	(31,185)	---	---	---	29,224	---	---	49,992	---
BLOOMING PRAIRIE EDA		2,073	123,961	47,050	76,911	50,586	130,554	(3,057)	---	---	---	(5,000)	---	---	128,713	53,719
BRANDON EDA	[0]	466	47,155	2,105	45,050	7,322	30,042	22,330	---	---	---	228,015	213,963	30,042	12,548	---
BROWNS VALLEY DEMO SITE	[0]	747	4,487	5,592	(1,105)	47	10	(1,068)	---	---	---	(9,950)	---	---	10	---
CARLTON CEMETERY		961	3,555	3,710	(155)	1,890	---	1,735	---	---	---	1,500	---	---	---	---
CHANDLER APARTMENT GROCERY STORE		296	22,236 133,288	22,360 126,314	(124) 6,974	---	---	9,722 6,974	(9,846) ---	---	---	---	1,278 60,088	---	9,722 ---	3,278 ---
CHISAGO CITY DEPUTY REGISTRAR		2,202	2,423,224	2,421,571	1,653	356	---	2,009	---	---	---	10,000	---	---	---	---
CLARA CITY CONGREGATE HOUSING		1,316	285,850	173,104	112,746	3,052	115,052	746	---	---	---	2,805	---	---	115,052	30,000
CLARKFIELD EDA APARTMENTS		980	9,650	2,517	7,133	6,706	15,881	(2,042)	---	---	---	218,876	229,365	15,881	---	---
CLIMAX APARTMENT		252	7,021	7,615	(594)	---	351	(945)	---	---	---	585	---	351	---	---
CLONTARF CAFE		161	76,861	84,130	(7,269)	---	---	(7,269)	---	---	---	(6,500)	---	---	---	---
COOK AIRPORT		676	10,492	33,504	(23,012)	7,787	1,096	(16,321)	---	---	7,500	---	---	---	1,096	1,314

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Nonoperating Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Debt Service Principal Payments
COSMOS FIRE		598	52,781	55,637	(2,856)	18,619	---	15,763	---	---	6,497	---	29,796	---	---	---
CROSBY DEPUTY REGISTRAR	[*]	2,134	71,225	81,623	(10,398)	1,548	---	(8,850)	---	---	---	5,000	296	---	---	---
RANGE COLLECTORS	[*]		117,470	106,633	10,837	501	---	11,338	---	---	---	10,000	---	---	---	---
STORM DRAINAGE	[*]		19,212	23,339	(4,127)	---	---	(4,127)	---	---	---	---	---	---	---	---
CROSSLAKE TELEPHONE		1,470	1,302,760	942,723	360,037	417,565	19,977	757,625	---	---	---	165,210	817,891	---	19,977	97,610
DAWSON PRAIRIE WEST APARTMENT		1,616	48,585	26,865	21,720	476	25,776	(3,580)	---	---	---	---	8,216	---	25,776	4,620
ARMORY HOUSING						6,000	---	6,000	---	---	---	(125,000)	442,154	435,125	13,875	---
DEER RIVER LICENSE BUREAU	[0]	839	46,409	45,630	779	---	---	779	---	---	---	(4,681)	---	---	---	---
ECHO CEMETERY	[*]	297	325	767	(442)	520	---	78	---	---	---	---	---	---	---	---
ELBOW LAKE MAPLEWOOD MANOR APARTMENTS		1,183	139,460	108,043	31,417	3,119	---	34,536	---	---	---	---	17,559	---	19,187	50,833
EXCELSIOR COMMERCIAL DOCK		2,335	60,504	29,400	31,104	2,848	---	33,952	---	---	---	16,200	28,088	---	---	---
PARKING METER			30,717	582	30,135	1,363	---	31,498	---	---	---	31,000	3,549	---	---	---
FAIRFAX EDA		1,331	186,001	129,425	56,576	912	71,709	(14,221)	---	---	---	(12,000)	---	---	71,709	35,000
HRA			168,385	79,317	89,068	8,407	5,891	91,584	---	---	---	---	---	---	5,891	59,582
STORM SEWER			35,586	57,727	(22,141)	---	---	(22,141)	---	---	---	(36,325)	1,706,442	---	---	---
FISHER RECYCLING	[0]	409	2,274	1,776	498	---	---	498	---	---	---	---	---	---	---	---
FULDA EDA		1,260	5,476	3,199	2,277	1,340	2,539	1,078	---	---	---	(3,300)	---	---	2,539	1,206
GARY LAUNDROMAT	[0]	191	7,251	6,502	749	---	---	749	---	---	---	---	---	---	---	---
GAYLORD STORM WATER		2,023	42,859	---	42,859	63,589	103,035	3,413	18,893	---	12,145	---	193,009	985,000	96,840	906,400
GOODHUE RECYCLING	[0]	683	9,825	8,581	1,244	---	---	1,244	---	---	---	---	---	---	---	---
GROVE CITY EDA SR HOUSING		594	---	53,752	(53,752)	44,187	62,780	(72,345)	---	---	---	---	1,084,009	---	62,780	---
GRYGLA WATER TOWER	[*]	249	1,525	---	1,525	4,018	1,921	3,622	---	---	---	---	---	---	1,921	3,908
HALSTAD JOHN WIMMER HOMES		596	15,200	14,225	975	700	---	1,675	---	---	---	---	21,229	---	---	---
HARMONY EDA		1,112	14,064	37,987	(23,923)	---	12,315	(36,238)	---	---	---	---	---	---	12,315	6,865

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- lation	Revenue	Operating Expenses	Income	Nonoperating Revenue	Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Principal Payments
HARRIS CEMETERY	[0]	1,051	---	1,018	(1,018)	1,944	418	508	---	---	---	---	---	---	---	---
HAWLEY DEPUTY REGISTRAR AIRPORT		1,736	27,546 63,131	21,365 81,601	6,181 (18,470)	448 ---	---	6,629 (18,470)	---	---	---	---	---	---	---	8,955
HENDERSON BUSINESS CENTER		857	16,199	26,586	(10,387)	69	5,899	(16,217)	---	---	---	---	---	---	---	---
HENDRUM UTILITY FEES	[0]	305	3,549	4,388	(839)	---	---	(839)	---	---	---	---	---	---	---	---
HENNING ECONOMIC DEVELOPMENT AUTHORITY		786	26,560	11,380	15,180	44	12,867	2,357	---	---	---	(1,500)	413,882	413,200	12,867	3,494
HILLS APARTMENTS		616	23,381	13,597	9,784	54	11,407	(1,569)	---	---	---	(15,304)	540	---	11,407	1,772
JASPER LOTTERY		600	1,945	2,201	(256)	---	---	(256)	---	---	---	---	---	---	---	---
KARLSTAD CLINIC	[26]	867	---	---	---	---	---	---	---	---	---	---	---	---	---	---
KENSINGTON CAFE		292	145,584	139,896	5,688	---	6,082	(394)	---	---	---	---	---	---	---	---
LAKE CRYSTAL CEMETERY	[*]	2,166	---	---	---	11,742	---	11,742	---	---	---	---	---	---	---	---
LAKE LILLIAN FIRE	[0]	226	16,514	9,424	7,090	1,796	---	8,886	---	---	---	---	---	---	---	---
LAKEFIELD MUNICIPAL CLINIC		1,683	363	854	(491)	28	---	(463)	---	---	---	3,900	---	---	---	---
LANCASTER FIRE	[0]	338	8,000	4,217	3,783	1,161	---	4,944	---	---	---	---	1,000	---	---	---
LANESBORO EDA		849	37,853	15,296	22,557	---	22,853	(296)	---	---	---	---	---	---	22,853	15,000
LEROY TREE BOARD	[*]	932	1,059	1,356	(297)	2,000	---	1,703	---	---	---	---	---	---	---	---
LEXINGTON BUILDING RENTAL		2,243	267,830	166,347	101,483	---	58,622	42,861	---	---	---	(55,000)	---	---	60,802	62,125
LINDSTROM COMPOST		2,824	1,768	2,919	(1,151)	---	---	(1,151)	---	---	---	(1,153)	---	---	---	---
LYND HOUSING	[20]	301	---	---	---	---	---	---	---	---	---	---	132,133	---	---	---
MADISON EDA		1,923	85,645	49,996	35,649	32,053	41,166	26,536	---	---	---	---	611	---	41,166	51,066
MAPLE LAKE AIRPORT	[0]	1,490	15,941	17,862	(1,921)	7,754	---	5,833	---	---	7,663	---	15,191	---	---	---

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Population	Revenue	Operating Expenses	Income	Nonoperating Revenue	Nonoperating Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Debt Service Principal Payments
MAPLEVIEW EDA	[0]	203	66,075	27,175	38,900	22,945	30,949	30,896	---	---	---	---	---	---	24,665	20,000
MILACA MOTOR VEHICLE		2,366	56,759	55,411	1,348	360	---	1,708	---	---	---	---	---	---	---	---
MILTONA FIRE		227	21,650	42,831	(21,181)	66,655	---	45,474	---	---	552	---	61,417	---	---	---
MOOSE LAKE CEMETERY		1,709	6,845	8,690	(1,845)	---	---	(1,845)	---	---	---	(5,917)	9,149	---	---	---
MOTOR VEHICLE			54,333	53,124	1,209	---	---	1,209	---	---	---	(8,158)	---	---	---	---
NEW YORK MILLS CLINIC		1,009	21,600	17,888	3,712	19,661	---	23,373	---	---	---	53,121	---	---	---	---
NISSWA EDA		1,577	---	14,391	(14,391)	---	23,920	(38,311)	---	---	---	(40,000)	---	---	23,920	16,080
NORTHOME LAUNDROMAT		293	8,203	8,108	95	---	2,283	(2,188)	---	---	---	---	---	---	---	---
ORR AIRPORT		262	32,186	161,737	(129,551)	16,686	---	(112,865)	---	---	---	(10,000)	793	---	---	---
PERHAM RECYCLING		2,343	44,648	45,045	(397)	800	---	403	---	---	---	---	3,096	---	---	---
PINE ISLAND CEMETERY		2,260	17,881	27,236	(9,355)	9,325	---	(30)	---	---	---	100	1,772	---	---	---
DEPUTY REGISTRAR			33,813	29,754	4,059	535	---	4,594	---	---	---	---	---	---	---	---
EVERGREEN PLACE			312,547	240,831	71,716	9,176	68,750	12,142	---	---	---	---	4,218	---	68,750	27,000
SANDSTONE WILD RIVER APARTMENT		1,995	388,352	259,591	128,761	40,441	409,334	(240,132)	---	---	---	(35,000)	---	---	409,334	384,155
SHERBURN EDA		1,086	19,201	7,948	11,253	2,130	8,375	5,008	---	---	---	(10,000)	8,601	---	8,400	5,000
SPRINGFIELD HEAT		2,200	64,498	78,945	(14,447)	5,361	---	(9,086)	---	---	---	---	---	---	---	---
MEDICAL CLINIC & SERVICES			1,681,129	1,826,621	(145,492)	10,754	---	(134,738)	---	---	---	---	11,170	---	---	---
STEWART CLINIC	[*]	574	16,852	524	16,328	1,747	10,277	7,798	---	---	---	---	---	---	10,277	3,000
ST. FRANCIS UTILITY TRUNK		3,778	---	---	---	2,386	---	2,386	---	---	---	---	---	---	---	---
TONKA BAY RECYCLING		1,488	32,755	39,846	(7,091)	5,609	---	(1,482)	---	---	---	---	---	---	---	---
LIQUOR LEASE			13,472	4,804	8,668	4,456	---	13,124	---	---	---	7,894	---	---	---	---
STORMWATER			11,000	3,576	7,424	---	---	7,424	---	---	---	---	---	---	---	---
TRACY DEPUTY REGISTRAR		2,051	946,879	933,518	13,361	503	---	13,864	---	---	---	8,300	---	---	---	---
O'BRIEN COURT			208,581	140,329	68,252	13,734	85,902	(3,916)	---	---	---	---	---	---	85,902	93,552
CLINIC BUILDING			17,169	625	16,544	12,238	2,945	25,837	---	---	4,493	(857,314)	---	---	2,945	34,586
UTILITY SURCHARGE			92,692	102,595	(9,903)	465	1,262	(10,700)	---	---	---	---	4,285	---	1,262	32,410
EASTVIEW APARTMENTS			45,125	30,612	14,513	3,284	26,738	(8,941)	---	---	---	---	---	---	26,738	8,386

Table 17
Public Service Enterprises
Analysis of Other City Enterprise Operations
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- lation	Revenue	Operating Expenses	Income	Nonoperating Revenue	Expenses	Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service Interest Payments	Principal Payments
WABASHA EDA	[0]	2,558	---	16,721	(16,721)	261,151	---	244,430	---	---	216,201	---	428	---	---	---
WANAMINGO SENIOR HOUSING		936	88,592	141,842	(53,250)	12,856	---	(40,394)	---	---	---	---	---	---	95,744	---
WATERVILLE HILLTOP TERRACE APARTMENTS		1,820	112,962	128,825	(15,863)	9,367	106,750	(113,246)	---	---	---	---	3,829	---	106,750	63,590
WELLS RECYCLING		2,408	27,196	28,243	(1,047)	185	---	(862)	---	---	---	---	---	---	---	---
WINNEBAGO DUPLEX		1,540	15,873	14,632	1,241	729	14	1,956	---	---	---	---	---	---	14	---
TOTAL		99,277	11,632,427	10,247,928	1,384,499	1,303,825	1,603,626	1,084,698	18,893	---	255,051	(662,138)	5,587,854	2,276,653	1,705,081	2,172,054

* 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, 1997

Name of City	Foot Notes	Popu- -lation	Type of -Store	Total -Sales	Cost of -Goods -Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers -To/(From) -Other -Funds	Capital -Outlay	Debt Service -Payments	
						Amount	Percent -Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent -Of Sales			Interest	Principal
ADA		1,723	ON & OFF SALE	413,946	260,452	153,494	37.08%	133,873	19,621	20,282	15,542	24,361	5.89%	3,000	19,253	---	---
AITKIN		1,741	OFF SALE ONLY	655,233	524,774	130,459	19.91%	110,997	19,462	17,079	---	36,541	5.58%	50,000	9,623	---	---
AKELEY		413	ON & OFF SALE	315,086	189,258	125,828	39.93%	106,349	19,479	---	---	19,479	6.18%	12,500	18,717	---	---
APPLETON		2,117	OFF SALE ONLY	287,334	208,465	78,869	27.45%	63,691	15,178	---	---	15,178	5.28%	---	471	---	---
ARLINGTON		1,900	ON & OFF SALE	286,539	177,940	108,599	37.90%	113,570	79,651	84,630	---	79,659	27.80%	---	---	---	---
AUDUBON		416	ON & OFF SALE	338,107	196,012	142,095	42.03%	132,958	9,137	2,109	---	11,246	3.33%	7,000	13,873	---	---
AVOCA		145	ON & OFF SALE	199,558	116,676	82,882	41.53%	87,799	(4,917)	3,260	58	(1,715)	-0.86%	---	573	---	---
BAGLEY		1,409	OFF SALE ONLY	644,718	485,845	158,873	24.64%	97,676	61,197	2,994	---	64,191	9.96%	70,000	---	---	---
BALATON		716	ON & OFF SALE	246,609	139,098	107,511	43.60%	84,800	22,711	9,533	293	31,951	12.96%	1	1,130	---	---
BARNESVILLE		2,150	OFF SALE ONLY	206,465	151,673	54,792	26.54%	45,836	8,956	---	---	10,625	5.15%	---	5,298	---	---
BARNUM		502	ON & OFF SALE	287,331	146,682	140,649	48.95%	144,070	(3,421)	10,283	---	6,862	2.39%	12,200	505	---	---
BATTLE LAKE	[0]	734	OFF SALE ONLY	424,671	330,991	93,680	22.06%	66,768	26,912	2,354	182	29,084	6.85%	10,000	10,213	---	---
BAUDETTE		1,150	ON & OFF SALE	834,343	537,625	296,718	35.56%	185,312	111,406	7,987	---	119,393	14.31%	55,479	11,065	---	---
BEAVER BAY		152	ON & OFF SALE	361,909	161,667	200,242	55.33%	171,355	28,887	10,087	---	38,974	10.77%	20,000	15,560	---	---
BEAVER CREEK		251	ON & OFF SALE	109,170	49,241	59,929	54.90%	57,463	2,466	779	---	3,245	2.97%	4,500	1,499	---	---
BELLINGHAM	[21]	234	ON & OFF SALE	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BELVIEW		403	ON & OFF SALE	239,173	132,122	107,051	44.76%	112,062	(5,011)	1,881	34	(3,164)	-1.32%	---	---	34	2,502
BERTHA		496	ON & OFF SALE	200,990	119,737	81,253	40.43%	74,450	6,803	4,029	---	10,832	5.39%	---	1,945	---	---
BIG FALLS	[0]	331	ON & OFF SALE	219,502	120,568	98,934	45.07%	98,045	889	1,076	---	1,965	0.90%	7,800	6,150	---	---
BIGFORK	[0]	383	ON & OFF SALE	269,605	155,742	113,863	42.23%	91,760	22,103	---	---	22,103	8.20%	20,331	881	---	---
BISCAY		124	ON & OFF SALE	286,126	148,598	137,528	48.07%	134,608	2,920	24,331	1,515	25,736	8.99%	41,672	429	---	---
BLACKDUCK	[0]	745	ON & OFF SALE	518,644	312,501	206,143	39.75%	136,284	69,859	12,078	---	81,937	15.80%	78,459	445	---	---
BOYD		225	ON & OFF SALE	243,756	136,390	107,366	44.05%	109,606	(2,240)	1,087	186	(1,339)	-0.55%	(6,458)	1,761	186	---
BRAHAM		1,190	ON & OFF SALE	500,292	371,536	128,756	25.74%	90,437	38,319	33,129	33,109	38,339	7.66%	3,607	5,530	21,678	---
BRANDON		466	ON & OFF SALE	326,109	200,620	125,489	38.48%	101,737	23,752	10,085	---	33,837	10.38%	(8,590)	238	---	---
BROWERVILLE		767	ON & OFF SALE	346,710	180,358	166,352	47.98%	152,507	13,845	2,400	---	16,245	4.69%	11,477	---	---	---
BROWNS VALLEY		747	ON & OFF SALE	217,127	130,740	86,387	39.79%	80,486	5,901	3,029	---	8,930	4.11%	3,907	---	---	---
BUFFALO LAKE		730	ON & OFF SALE	327,762	202,191	125,571	38.31%	99,397	26,174	---	---	26,174	7.99%	81,071	---	---	---
BUTTERFIELD		569	OFF SALE ONLY	178,556	133,979	44,577	24.97%	39,929	4,648	3,930	11,133	(2,555)	-1.43%	---	---	---	---
CALLAWAY		218	ON & OFF SALE	266,767	173,998	92,769	34.78%	89,075	3,694	18,774	20,761	1,707	0.64%	9,870	---	---	---
CANTON		362	OFF SALE ONLY	91,621	68,208	23,413	25.55%	18,849	4,564	6,231	---	10,795	11.78%	---	---	---	---
CLARISSA		628	ON & OFF SALE	294,419	165,891	128,528	43.65%	114,026	14,502	4,355	---	18,857	6.40%	10,000	8,173	---	---
CLEARBROOK		562	ON & OFF SALE	367,814	215,364	152,450	41.45%	147,714	4,736	1,197	---	5,933	1.61%	30,000	6,087	---	---
CLEMENTS		188	ON & OFF SALE	123,860	58,238	65,622	52.98%	70,752	(5,130)	4,228	---	(902)	-0.73%	4,200	---	---	---
CLEVELAND		744	ON & OFF SALE	170,237	107,841	62,396	36.65%	89,855	(27,459)	12,321	---	(15,138)	-8.89%	1	1,153	---	---
CLONTARF		161	ON & OFF SALE	201,778	118,049	83,729	41.50%	79,771	3,958	2,403	---	6,361	3.15%	4,000	---	---	---
CONGER		133	ON & OFF SALE	160,445	105,008	55,437	34.55%	65,000	(9,563)	8,457	3	(1,109)	-0.69%	---	---	---	---
COOK		676	OFF SALE ONLY	640,746	494,407	146,339	22.84%	131,392	14,947	5,203	10,881	9,269	1.45%	---	10,881	14,061	---
COTTONWOOD		1,058	ON & OFF SALE	337,677	198,707	138,970	41.15%	125,813	13,157	1,169	1,633	12,693	3.76%	2,000	82,381	1,633	1,811
CROMWELL		208	ON & OFF SALE	262,386	151,997	110,389	42.07%	93,011	17,378	5,621	476	22,523	8.58%	22,673	424	---	---
CURRIE		291	ON & OFF SALE	212,622	131,311	81,311	38.24%	74,509	6,802	3,392	39	10,155	4.78%	6,000	---	---	---
DALTON		236	OFF SALE ONLY	168,860	136,610	32,250	19.10%	41,206	(8,956)	2,486	---	(6,470)	-3.83%	---	---	---	---
DANVERS		103	ON & OFF SALE	208,432	109,386	99,046	47.52%	87,360	11,686	3,218	---	14,904	7.15%	100	330	---	---
DARWIN		242	OFF SALE ONLY	364,808	296,415	68,393	18.75%	56,682	11,711	3,587	---	15,298	4.19%	28,000	---	---	---
DAWSON		1,616	OFF SALE ONLY	321,765	237,630	84,135	26.15%	56,777	27,358	8,064	---	35,422	11.01%	4,000	2,084	---	---
DE GRAFF		137	ON & OFF SALE	209,713	105,407	104,306	49.74%	61,756	42,550	1,500	---	44,050	21.00%	9,000	---	---	---
DELANAVAN		226	ON & OFF SALE	176,528	94,386	82,142	46.53%	79,444	2,698	12,197	2,969	11,926	6.76%	---	2,120	---	---
DUNDEE		100	ON & OFF SALE	112,066	57,495	54,571	48.70%	51,787	2,784	13,165	2,032	13,917	12.42%	10,000	3,586	---	---
EAGLE BEND		532	ON & OFF SALE	231,344	134,857	96,487	41.71%	89,132	7,355	11,897	---	19,252	8.32%	---	2,050	---	---
ELBOW LAKE		1,183	OFF SALE ONLY	243,174	170,012	73,162	30.09%	59,420	13,742	516	---	14,258	5.86%	---	3,337	---	---
ELGIN		777	ON & OFF SALE	194,594	105,852	88,742	45.60%	113,263	(24,521)	13,440	---	(11,081)	-5.69%	2,500	3,739	---	---
ELIZABETH		161	OFF SALE ONLY	266,428	210,349	56,079	21.05%	59,011	(2,932)	642	---	(2,290)	-0.86%	---	---	---	---
ELLENDALE		557	ON & OFF SALE	270,411	141,484	128,927	47.68%	100,499	28,428	4,094	---	32,522	12.03%	42,500	1,778	---	---
ELLSWORTH	[0]	572	ON & OFF SALE	145,570	75,794	69,776	47.93%	75,408	(5,632)	8,760	---	3,128	2.15%	5,000	104,609	---	---
ELMORE		692	OFF SALE ONLY	124,835	96,831	28,004	22.43%	28,086	(82)	1,105	---	1,023	0.82%	---	3,500	---	---
ERHARD		180	OFF SALE ONLY	227,090	173,535	53,555	23.58%	44,795	8,760	3,187	---	11,947	5.26%	5,253	6,065	---	---
FAIRFAX		1,331	ON & OFF SALE	290,745	162,756	127,989	44.02%	131,835	(3,846)	17,909	---	14,063	4.84%	---	3,396	---	---
FIFTY LAKES		392	ON & OFF SALE	207,295	110,196	97,099	46.84%	90,902	6,197	294	---	6,491	3.13%	5,000	3,966	---	---
FINLAYSON		252	ON & OFF SALE	329,872	159,114	170,758	51.76%	129,238	41,520	2,283	---	43,803	13.28%	---	---	---	---
FLENSBURG		212	ON & OFF SALE	125,802	68,405	57,397	45.62%	57,580	(183)	2,603	---	2,420	1.92%	---	1,057	---	---
FORESTON		376	ON & OFF SALE	302,079	162,788	139,291	46.11%	126,319	12,972	19,021	---	31,993	10.59%	5,000	---	---	---
FRAZEE		1,233	ON & OFF SALE	523,431	288,326	235,105	44.92%	229,957	5,148	---	---	5,148	0.98%	10,000	9,063	---	---
GILMAN		206	ON & OFF SALE	296,743	151,680	145,063	48.89%	131,585	13,478	20,599	---	34,077	11.48%	8,000	1,178	---	---
GONVICK		294	ON & OFF SALE	32,522	24,619	7,903	24.30%	30,490	(22,587)	87,526	---	64,939	199.68%	110,846	---	---	---
GOODRIDGE		107	ON & OFF SALE	177,341	100,108	77,233	43.55%	93,322	(16,089)	16,433	---	344	0.19%	(2,469)	---	---	---
GRAND MARAIS		1,239	OFF SALE ONLY	969,255	660,812	308,443	31.82%	164,539	143,904	9,539	---	153,443	15.83%	---	---	---	---

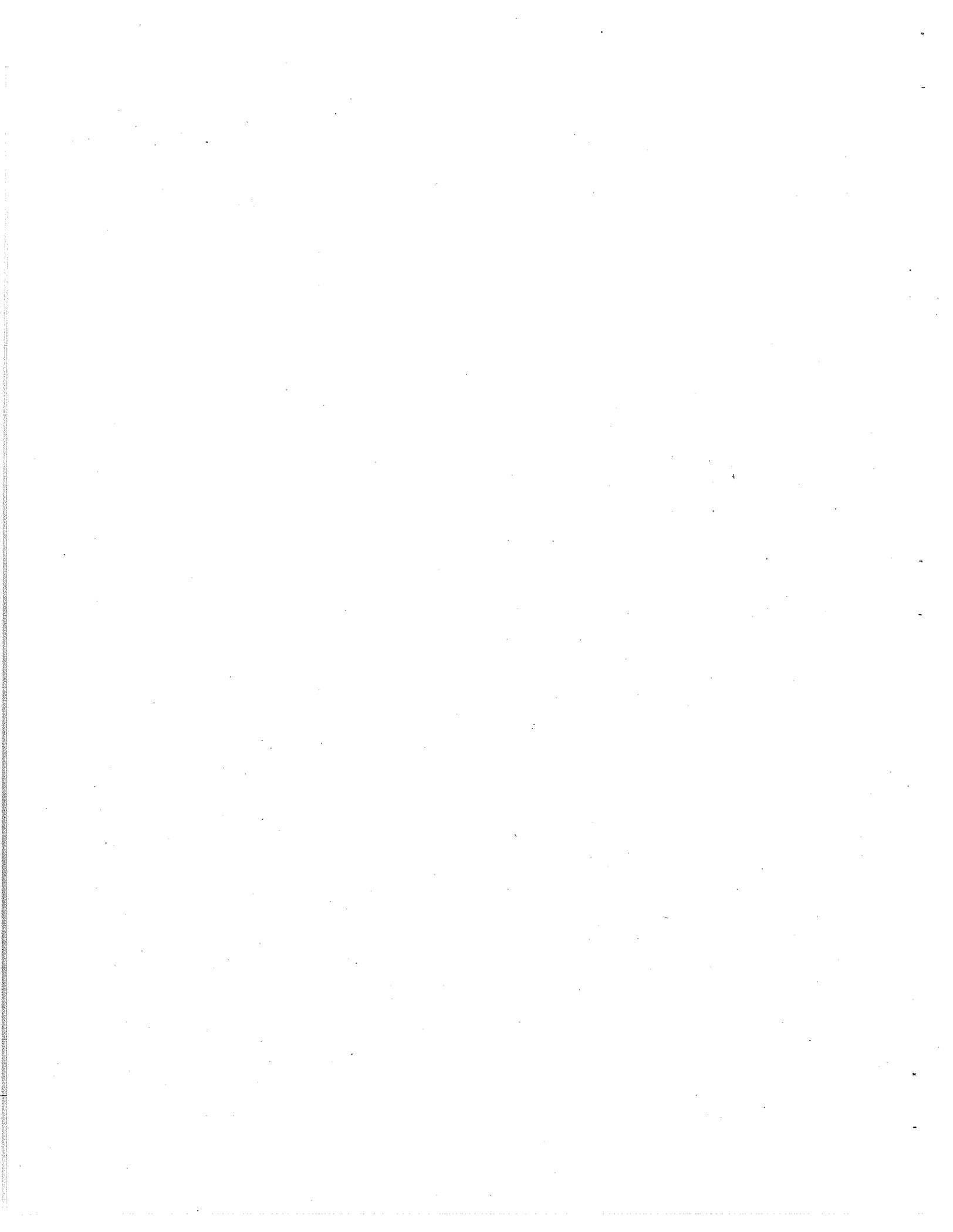
Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- Lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent Of Sales			Interest	Principal
HACKENSACK		257	ON & OFF SALE	499,503	329,152	170,351	34.10%	156,004	14,347	9	---	14,356	2.87%	2,000	3,185	---	---
HADLEY		97	ON & OFF SALE	112,093	57,736	54,357	48.49%	64,141	(9,784)	9,904	820	(700)	-0.62%	(800)	202	20	1,097
HANLEY FALLS		240	ON & OFF SALE	143,675	80,400	63,275	44.04%	67,104	(3,829)	---	1,124	(4,953)	-3.45%	(3,000)	3,555	1,124	444
HANSKA		439	ON & OFF SALE	293,299	136,101	157,198	53.60%	123,588	33,610	6,454	---	40,064	13.66%	20,000	---	---	---
HAWLEY		1,736	OFF SALE ONLY	272,490	213,824	58,666	21.53%	57,707	959	1,633	---	2,592	0.95%	6,200	---	---	---
HERMAN		474	ON & OFF SALE	284,772	171,308	113,464	39.84%	104,499	8,965	15,990	---	24,955	8.76%	45,937	6,093	---	---
HERON LAKE		767	ON & OFF SALE	188,477	103,387	85,090	45.15%	82,630	2,460	1,357	---	3,817	2.03%	24,000	646	---	---
HINCKLEY		1,150	ON & OFF SALE	820,897	532,938	287,959	35.08%	254,849	33,110	8,761	1,859	40,012	4.87%	---	11,831	---	---
HITTERDAL		235	ON & OFF SALE	248,347	145,694	102,653	41.33%	96,686	5,967	2,981	---	8,948	3.60%	---	---	---	---
HOLDINGFORD		621	ON & OFF SALE	275,140	144,281	130,859	47.56%	102,986	27,873	---	---	27,873	10.13%	30,027	2,310	---	---
HOLLOWAY	[21]	118	ON & OFF SALE	27,002	15,740	11,262	41.71%	26,109	(14,847)	43,500	---	28,653	106.11%	10,511	---	---	---
HOUSTON		1,010	ON & OFF SALE	400,422	207,925	192,497	48.07%	176,360	16,137	7,530	---	23,667	5.91%	20,000	---	---	---
HOWARD LAKE		1,720	ON & OFF SALE	717,804	495,143	222,661	31.02%	175,355	47,306	3,816	437	50,685	7.06%	60,000	---	---	---
ISANTI		2,026	OFF SALE ONLY	933,772	681,663	252,109	27.00%	136,261	115,848	7,068	---	122,916	13.16%	10,000	---	---	---
ISLE		627	ON & OFF SALE	626,454	422,721	203,733	32.52%	202,944	789	14,727	---	15,516	2.48%	29,160	11,350	---	---
IVANHOE		740	ON & OFF SALE	275,299	151,593	123,706	44.94%	96,283	27,423	1,038	---	28,461	10.34%	---	3,028	---	---
JASPER		600	ON & OFF SALE	202,291	106,861	95,430	47.17%	89,770	5,660	113	---	5,773	2.85%	1,500	---	---	---
KELLIHER		365	ON & OFF SALE	203,400	98,539	104,861	51.55%	80,212	24,649	6,075	---	30,724	15.11%	20,000	7,214	---	---
KELLOGG		432	ON & OFF SALE	122,480	54,090	68,390	55.84%	71,083	(2,693)	8,870	---	6,177	5.04%	---	---	---	---
KENSINGTON		292	ON & OFF SALE	265,634	142,841	122,793	46.23%	112,352	10,441	18,866	---	29,307	11.03%	---	---	---	---
KENYON		1,585	ON & OFF SALE	414,499	181,229	233,270	43.72%	152,836	28,393	7,927	---	36,320	8.76%	44,008	8,300	---	---
KIESTER		593	OFF SALE ONLY	94,245	70,060	24,185	25.66%	26,219	(2,034)	---	---	(2,034)	-2.16%	---	816	---	---
LAFAYETTE		484	ON & OFF SALE	143,909	60,278	83,631	58.11%	86,406	(2,775)	542	---	(2,233)	-1.55%	---	3,436	---	---
LAKE BENTON		674	ON & OFF SALE	201,386	108,149	93,237	46.30%	109,195	(15,958)	5,735	---	(10,223)	-5.08%	10,000	5,341	---	---
LAKE CRYSTAL	[21]	2,166	ON & OFF SALE	87	---	87	100.00%	99	(12)	687	---	675	775.86%	(40,000)	---	---	---
LAKE LILLIAN	[0]	226	OFF SALE ONLY	140,665	106,811	33,854	24.07%	32,787	1,067	---	---	1,067	0.76%	500	---	---	---
LAKE PARK		656	ON & OFF SALE	472,221	284,584	187,637	39.73%	158,405	29,232	8,933	---	38,165	8.08%	7,361	7,156	---	---
LAKE WILSON		316	ON & OFF SALE	217,724	112,164	105,560	48.48%	86,232	19,328	10,176	3,503	26,001	11.94%	10,000	14,761	---	---
LAKEFIELD		1,683	OFF SALE ONLY	223,195	161,836	61,359	27.49%	62,879	(1,520)	5,599	43	4,036	1.81%	---	365	---	---
LANCASTER		338	ON & OFF SALE	208,123	118,259	89,864	43.18%	78,012	11,852	342	---	12,194	5.86%	10,000	---	---	---
LE CENTER		2,103	ON & OFF SALE	631,132	405,171	225,961	35.80%	178,081	47,880	6,973	---	54,853	8.69%	30,000	---	---	---
LEROY		932	OFF SALE ONLY	177,696	145,357	32,339	18.20%	45,612	(13,273)	3,078	---	(10,195)	-5.74%	---	892	---	---
LEWISVILLE		296	ON & OFF SALE	170,109	105,572	64,537	37.94%	71,280	(6,743)	---	255	(6,998)	-4.11%	(2,500)	3,492	255	---
LEXINGTON		2,243	OFF SALE ONLY	1,948,213	1,598,594	349,619	17.95%	228,872	120,747	9,762	---	130,509	6.70%	104,035	5,067	---	---
LINDSTROM		2,824	ON & OFF SALE	1,020,870	727,451	293,419	28.74%	265,989	27,430	2,368	---	29,798	2.92%	---	114,600	---	---
LISMORE		248	ON & OFF SALE	228,261	121,725	106,536	46.67%	90,224	16,312	359	96	16,575	7.26%	---	3,515	---	---
LITTLEFORK		879	ON & OFF SALE	254,226	138,490	115,736	45.52%	95,664	20,072	1,650	---	21,722	8.54%	---	4,251	---	---
LONGVILLE	[0]	238	ON & OFF SALE	512,261	301,331	210,930	41.18%	189,634	21,296	7,434	---	28,730	5.61%	15,160	4,932	---	---
LONSDALE		1,368	ON & OFF SALE	543,601	360,780	182,821	33.63%	162,145	20,676	12,830	22,606	10,900	2.01%	15,000	8,000	---	---
MABEL		746	ON & OFF SALE	233,736	146,642	87,094	37.26%	78,730	8,364	6,120	2,542	11,942	5.11%	11,942	1,436	---	---
MADELIA		2,236	OFF SALE ONLY	293,706	229,800	63,906	21.76%	36,086	27,820	10,486	---	38,306	13.04%	15,500	---	---	---
MADISON		1,923	OFF SALE ONLY	277,612	199,176	78,436	28.25%	64,909	13,527	3,323	---	16,850	6.07%	---	297	---	---
MAHNOMEN		1,208	ON & OFF SALE	639,612	431,838	207,774	32.48%	214,514	(6,740)	18,455	---	11,715	1.83%	2	5,013	---	---
MANTORVILLE		990	ON & OFF SALE	302,110	145,402	156,708	51.87%	140,601	16,107	5,600	---	21,707	7.19%	10,000	---	---	---
MAPLE LAKE		1,490	OFF SALE ONLY	611,701	473,909	137,792	22.53%	102,119	35,673	5,260	---	40,933	6.69%	10,000	1,738	---	---
MAPLETON		1,557	ON & OFF SALE	275,365	167,727	107,638	39.09%	108,131	(493)	21,115	---	20,622	7.49%	25,000	---	---	---
MAYNARD		429	ON & OFF SALE	258,609	130,189	128,420	49.66%	119,416	9,004	1,776	---	10,780	4.17%	8,000	1,442	---	---
MAZEPPA		756	ON & OFF SALE	247,682	150,428	97,254	39.27%	89,357	7,897	11,779	---	19,676	7.94%	---	3,829	---	---
MEDFORD		770	ON & OFF SALE	415,706	243,595	172,111	41.40%	141,860	30,251	3,338	---	33,589	8.08%	35,807	30,671	---	---
MENAHGA		1,137	ON & OFF SALE	594,570	379,419	215,151	36.19%	177,126	38,025	2,662	---	40,687	6.84%	60,000	---	---	---
MENTOR		177	ON & OFF SALE	251,744	130,914	120,830	48.00%	111,079	9,751	10,816	---	20,567	8.17%	26,600	382	---	---
MILACA		2,366	OFF SALE ONLY	622,999	476,281	146,718	23.55%	113,302	33,416	7,973	17,171	24,218	3.89%	---	---	17,171	15,000
MILLERVILLE		100	ON & OFF SALE	236,412	140,430	95,982	40.60%	87,422	8,560	19,365	---	27,925	11.81%	51,612	3,984	---	---
MILTONA		227	ON & OFF SALE	382,456	236,217	146,239	38.24%	118,481	27,758	13,729	---	41,487	10.85%	3,000	2,889	---	---
MOOSE LAKE		1,709	ON & OFF SALE	621,473	372,995	248,478	39.98%	162,990	85,488	---	---	85,488	13.76%	168,000	4,463	---	---
MORGAN		945	ON & OFF SALE	349,849	208,065	141,784	40.53%	136,295	5,489	6,804	---	12,293	3.51%	3,000	1,475	---	---
MORTON		437	ON & OFF SALE	195,126	93,925	101,201	51.86%	108,588	(7,387)	5,867	---	(1,520)	-0.78%	10,000	4,307	---	---
NEVIS		391	ON & OFF SALE	503,425	310,135	193,290	38.39%	111,964	81,326	3,066	---	84,392	16.76%	91,917	4,072	---	---
NEW YORK MILLS		1,009	ON & OFF SALE	484,897	271,546	213,351	44.00%	119,400	93,951	5,486	---	99,437	20.51%	76,500	---	---	---
NISSWA		1,577	ON & OFF SALE	819,579	491,324	328,255	40.05%	248,372	79,883	---	---	79,883	9.75%	77,500	5,396	---	---
NORTHOME		293	ON & OFF SALE	130,028	80,036	49,992	38.45%	52,756	(2,764)	14,594	1,360	10,470	8.05%	15,000	---	---	---
OGEMA		156	ON & OFF SALE	236,428	168,877	67,551	28.57%	72,011	(4,460)	2,379	---	(2,081)	-0.88%	2,500	---	---	---
OGILVIE		528	ON & OFF SALE	319,228	179,122	140,106	43.89%	126,388	13,718	27,164	---	40,882	12.81%	43,000	---	---	---
OKABENA		218	ON & OFF SALE	184,101	119,344	64,757	35.17%	84,479	(19,722)	9,121	---	(10,601)	-5.76%	---	---	---	---
ORONOCO		862	ON & OFF SALE	338,070	204,129	133,941	39.62%	164,130	(30,189)	13,602	---	(16,587)	-4.91%	15,000	---	---	---
ORR		262	ON & OFF SALE	430,463	230,372	200,091	46.48%	163,102	36,989	9,969	2,455	44,503	10.34%	20,000	---	2,455	8,016

Table 18
Public Service Enterprises
Analysis of City Liquor Stores
For the Year Ended December 31, 1997

Name of City	Foot Notes	Popu- Lation	Type of Store	Total Sales	Cost of Goods Sold	Gross Profit		Operating		Nonoperating		Net Income/(Loss)		Transfers To/(From) Other Funds	Capital Outlay	Debt Service Payments	
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent Of Sales			Interest	Principal
OSAKIS		1,331	ON & OFF SALE	387,105	215,020	172,085	44.45%	138,831	33,254	10,106	---	43,360	11.20%	25,000	2,354	---	---
PALISADE		150	ON & OFF SALE	270,509	176,413	94,096	34.78%	74,293	19,803	2,022	---	21,825	8.07%	32,000	---	---	---
PARKERS PRAIRIE		963	ON & OFF SALE	305,403	192,090	113,313	37.10%	87,427	25,886	10,513	218	36,181	11.85%	---	5,261	---	---
PAYNESVILLE		2,315	OFF SALE ONLY	496,260	370,838	125,422	25.27%	104,245	21,177	3,907	---	25,084	5.05%	27,500	251	---	---
PELICAN RAPIDS		1,934	OFF SALE ONLY	480,065	370,296	109,769	22.87%	101,251	8,518	1,851	---	10,369	2.16%	14,244	---	---	---
PERHAM		2,343	OFF SALE ONLY	832,083	620,784	211,299	25.39%	117,474	93,825	6,159	11,295	88,689	10.66%	52,000	2,669	11,295	30,000
PINE ISLAND		2,260	ON & OFF SALE	522,614	291,522	231,092	44.22%	182,495	48,597	25,537	---	74,134	14.19%	300	21,923	---	---
PINE RIVER	[16]	946	ON & OFF SALE	329,889	232,860	97,029	29.41%	207,238	(110,209)	2,384	---	(107,825)	-32.69%	25,000	460	---	---
PLUMMER		279	ON & OFF SALE	187,859	103,593	84,266	44.86%	78,355	5,911	85,751	---	91,662	48.79%	8,000	---	---	---
RANDALL		588	ON & OFF SALE	432,240	259,090	173,150	40.06%	124,303	48,847	6,945	---	55,792	12.91%	40,000	1,906	---	---
RANIER		195	ON & OFF SALE	332,481	194,836	137,645	41.40%	133,917	3,728	12,390	---	16,118	4.85%	25,000	1,852	---	---
REMER		346	ON & OFF SALE	351,324	198,389	152,935	43.53%	115,881	37,054	---	---	37,054	10.55%	52,000	---	---	---
RENVILLE		1,374	ON & OFF SALE	392,327	238,667	153,660	39.17%	152,854	806	19,865	---	20,671	5.27%	6,000	5,091	---	---
ROGERS		1,645	ON & OFF SALE	940,964	624,570	316,394	33.62%	289,170	27,224	1,909	---	29,133	3.10%	---	15,648	---	---
ROSEAU		2,756	OFF SALE ONLY	1,099,125	804,973	294,152	26.76%	150,740	143,412	14,721	---	158,133	14.39%	157,502	13,056	---	---
ROUND LAKE		468	OFF SALE ONLY	86,600	65,798	20,802	24.02%	24,952	(4,150)	3,690	---	(460)	-0.53%	---	668	---	---
RUSH CITY		1,641	ON & OFF SALE	602,692	371,377	231,315	38.38%	193,374	37,941	11,326	---	49,267	8.17%	10,000	---	---	---
RUSHFORD		1,624	ON & OFF SALE	400,481	272,558	127,923	31.94%	105,957	21,966	7,873	---	29,839	7.45%	21,767	5,426	---	---
RUSSELL		389	ON & OFF SALE	200,182	109,118	91,064	45.49%	67,725	23,339	6,904	---	30,243	15.11%	20,207	2,331	---	---
SACRED HEART		590	ON & OFF SALE	211,832	121,913	89,919	42.45%	104,067	(14,148)	14,172	---	24	0.01%	---	3,208	---	---
SEBEKA		649	ON & OFF SALE	382,478	242,012	140,466	36.73%	114,901	25,565	12,238	---	37,803	9.88%	---	14,337	---	---
SHERBURN		1,086	ON & OFF SALE	313,466	196,739	116,727	37.24%	117,564	(837)	10,477	---	9,640	3.08%	5,000	5,506	---	---
SILVER BAY		2,062	ON & OFF SALE	560,261	301,625	258,636	46.16%	205,134	53,502	10,291	---	63,793	11.39%	71,900	20,076	---	---
SILVER LAKE		802	ON & OFF SALE	430,778	234,915	195,863	45.47%	160,976	34,887	5,038	---	39,925	9.27%	32,975	45,819	---	---
SOUTH HAVEN		201	ON & OFF SALE	274,023	136,464	137,559	50.20%	115,253	22,306	2,230	---	24,536	8.95%	28,261	---	---	---
SPRING GROVE		1,237	ON & OFF SALE	249,695	157,004	92,691	37.12%	89,019	3,672	3,509	---	7,181	2.88%	33,000	---	---	---
STACY		1,243	ON & OFF SALE	333,175	193,033	140,142	42.06%	135,744	4,398	1,014	---	5,412	1.62%	---	---	---	---
ST. FRANCIS		3,778	OFF SALE ONLY	553,800	425,077	128,723	23.24%	102,549	26,174	4,314	---	30,488	5.51%	21,000	---	---	---
ST. HILAIRE		296	ON & OFF SALE	373,899	209,929	163,970	43.85%	146,573	17,397	7,130	---	24,527	6.56%	32,502	2,929	---	---
ST. LEO		109	ON & OFF SALE	111,053	52,080	58,973	53.10%	62,170	(3,197)	13,714	---	10,517	9.47%	3,000	---	---	---
TRACY		2,051	ON & OFF SALE	469,484	303,918	165,566	35.27%	145,327	20,239	8,317	---	28,556	6.08%	20,000	138	---	---
TRIMONT		735	OFF SALE ONLY	132,030	99,723	32,307	24.47%	39,731	(7,424)	2,052	---	(5,372)	-4.07%	---	---	---	---
TWIN VALLEY		830	ON & OFF SALE	411,178	254,889	156,289	38.01%	117,167	39,122	8,163	---	47,285	11.50%	30,000	744	---	---
ULEN		544	ON & OFF SALE	177,588	96,935	80,653	45.42%	78,514	2,139	592	---	2,731	1.54%	---	---	---	---
UNDERWOOD		286	OFF SALE ONLY	286,741	222,911	63,830	22.26%	53,987	9,843	1,253	---	11,096	3.87%	1,000	1,045	---	---
VERGAS		281	OFF SALE ONLY	295,629	232,454	63,175	21.37%	50,152	13,023	4,117	---	17,140	5.80%	200	5,732	---	---
VERNDALE		551	ON & OFF SALE	230,266	134,489	95,777	41.59%	88,572	7,205	---	---	7,205	3.13%	---	---	---	---
VESTA		335	ON & OFF SALE	151,895	79,532	72,363	47.64%	71,160	1,203	2,417	---	3,620	2.38%	4,000	8,639	---	---
WALDORF		245	ON & OFF SALE	204,953	88,478	116,475	56.83%	77,741	38,734	---	8,127	30,607	14.93%	8,000	2,848	---	---
WALKER		992	OFF SALE ONLY	604,516	425,562	178,954	29.60%	94,955	83,999	13,699	---	97,698	16.16%	177,255	---	---	---
WALNUT GROVE		622	ON & OFF SALE	216,626	107,882	108,744	50.20%	84,289	24,455	12,832	---	37,287	17.21%	10,050	1,576	---	---
WARROAD		1,890	OFF SALE ONLY	975,977	701,397	274,580	28.13%	144,620	129,960	---	---	129,960	13.32%	116,000	2,375	---	---
WATERTOWN		2,636	ON & OFF SALE	580,157	357,253	222,904	38.42%	185,074	37,830	2,629	---	40,459	6.97%	---	13,570	---	---
WAVERLY		658	ON & OFF SALE	333,141	208,772	124,369	37.33%	115,965	8,404	9,867	1,900	16,371	4.91%	20,000	1,206	---	---
WELLS		2,408	ON & OFF SALE	556,516	361,765	194,751	34.99%	167,366	27,385	21,010	---	48,395	8.70%	25,000	---	---	10,000
WEST CONCORD		909	ON & OFF SALE	266,804	134,435	132,369	49.61%	134,144	(1,775)	9,194	---	7,419	2.78%	---	4,935	---	---
WILLIAMS		217	ON & OFF SALE	290,076	155,286	134,790	46.47%	83,976	50,814	14,654	1,029	64,439	22.21%	35,000	46,843	---	---
WILMONT		349	ON & OFF SALE	186,566	96,405	90,161	48.33%	87,961	2,200	12,652	---	14,852	7.96%	12,500	8,570	---	---
WINNEBAGO		1,540	ON & OFF SALE	361,979	205,587	156,392	43.20%	131,266	25,126	6,882	---	32,008	8.84%	9,270	658	---	---
WINTON		162	ON & OFF SALE	171,046	105,668	65,378	38.22%	88,848	(23,470)	20,243	---	(3,227)	-1.89%	25,000	5,589	---	---
WOLF LAKE		33	ON & OFF SALE	275,260	166,578	108,682	39.48%	94,642	14,040	4,433	---	18,473	6.71%	19,000	637	---	---
WOOD LAKE		409	ON & OFF SALE	219,686	120,809	98,877	45.01%	96,405	2,472	718	---	3,190	1.45%	6,900	743	---	---
TOTAL ON & OFF SALE		103,155		46,496,905	27,475,654	19,021,251	40.91%	16,924,318	2,096,933	1,385,626	126,981	3,355,578	7.22%	2,447,946	873,287	11,237	59,061
TOTAL OFF SALE ONLY		50,539		17,254,679	13,077,660	4,177,019	24.21%	2,977,063	1,199,956	178,531	50,705	1,327,782	7.70%	880,189	78,410	39,347	45,548
TOTAL ALL STORES		153,694		63,751,584	40,553,314	23,198,270	36.39%	19,901,381	3,296,889	1,564,157	177,686	4,683,360	7.35%	3,328,135	951,697	50,584	104,609

* 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.
- [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.
- [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, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
ADA	1,723	195,000	---	---	170,000	---	---	1,935,000	2,300,000	170,000	319,244
ADAMS	758	---	---	70,000	1,968,000	---	910,000	---	2,948,000	680,000	---
ADRIAN	1,159	---	20,000	260,000	205,000	---	975,000	---	1,460,000	---	---
AITKIN	1,741	385,000	---	120,000	1,159,000	---	---	---	1,664,000	300,000	611,000
AKELEY	413	---	---	---	725,000	---	---	---	725,000	170,000	---
ALBANY	1,706	370,000	1,838,001	---	---	---	---	---	2,208,001	370,000	558,000
ALBERTA	136	67,202	---	---	20,595	---	---	---	87,797	---	---
ALBERTVILLE	2,484	135,000	445,000	1,095,000	75,000	---	---	---	1,750,000	---	1,290,240
ALDEN	608	---	---	---	355,000	---	---	---	355,000	40,000	---
ALDRICH	53	---	---	---	---	---	---	---	---	---	---
ALPHA	154	---	---	---	---	---	---	---	---	---	---
ALTURA	382	---	---	---	---	---	---	---	---	---	---
ALVARADO	359	375,000	---	---	---	---	---	---	375,000	375,000	---
AMBOY	547	---	---	---	---	---	---	---	---	---	98,706
ANNANDALE	2,425	2,955,000	875,000	1,605,000	305,000	---	---	---	5,740,000	3,745,000	167,080
APPLETON	2,117	765,000	691,000	---	1,475,000	---	---	---	2,931,000	---	35,114
ARCO	99	---	---	---	119,000	---	---	---	119,000	---	28,886
ARGYLE	616	1,415,000	---	---	---	---	---	---	1,415,000	250,000	---
ARLINGTON	1,900	470,000	---	1,150,000	1,875,000	---	---	---	3,495,000	585,000	---
ASHBY	478	150,000	---	---	85,000	---	---	---	235,000	85,000	---
ASKOV	349	---	---	---	---	---	---	---	---	---	---
ATWATER	1,062	3,383,150	---	21,850	---	---	---	---	3,405,000	165,000	16,500
AUDUBON	416	420,000	---	239,000	---	---	---	---	659,000	60,000	---
AURORA	1,936	---	---	2,450,000	---	---	---	---	2,450,000	---	349,120
AVOCA	145	65,000	---	---	---	---	---	---	65,000	---	---
AVON	1,107	1,790,000	2,470,000	---	225,000	---	---	---	4,485,000	570,000	859,470
BABBITT	1,586	---	---	---	---	---	---	---	---	---	74,211
BACKUS	282	---	---	---	---	---	---	---	---	---	---
BADGER	463	---	---	145,000	---	---	---	---	145,000	145,000	---
BAGLEY	1,409	---	---	---	2,336,000	---	---	---	2,336,000	---	269,876
BALATON	716	---	---	225,000	466,500	---	---	---	691,500	---	234,653
BARNESVILLE	2,150	965,000	---	1,105,000	1,165,000	---	---	---	3,235,000	965,000	171,204
BARNUM	502	65,000	---	69,000	643,000	---	---	---	777,000	65,000	---
BARRETT	348	---	---	840,000	---	---	---	---	840,000	---	50,000
BARRY	30	---	---	---	---	---	---	---	---	---	18,900
BATTLE LAKE	734	---	---	---	167,000	---	---	---	167,000	---	5,000
BAUDETTE	1,150	---	---	---	---	---	---	---	---	---	---
BEARDSLEY	269	---	---	272,700	---	---	---	---	272,700	---	21,939
BEAVER BAY	152	---	---	75,000	---	---	---	---	75,000	75,000	---
BEAVER CREEK	251	---	---	---	80,299	---	---	---	80,299	---	230,287
BECKER	2,126	13,115,000	25,065,000	7,590,000	---	---	---	---	45,770,000	4,475,000	227,750
BEJOU	97	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
BELGRADE	705	795,000	---	---	1,130,000	---	840,000	---	2,765,000	270,000	9,000
BELLECHESTER	155	---	---	---	212,000	---	---	---	212,000	---	---
BELLINGHAM	234	---	---	75,000	---	---	---	---	75,000	---	---
BELTRAMI	129	---	---	---	---	---	---	---	---	---	69,000
BELVIEW	403	---	---	762,500	525,000	---	---	---	1,287,500	307,500	65,800
BENA	149	---	---	---	---	---	---	---	---	---	---
BERTHA	496	---	---	---	---	---	---	---	---	---	---
BETHEL	436	---	---	---	548,466	---	---	---	548,466	---	---
BIG FALLS	331	---	---	---	---	---	---	---	---	---	---
BIGELOW	228	109,600	---	---	---	---	---	---	109,600	---	---
BIGFORK	383	---	---	150,000	---	---	---	---	150,000	---	4,000
BINGHAM LAKE	153	---	---	---	---	---	---	---	---	---	---
BIRCHWOOD	1,029	---	---	---	---	---	---	---	---	---	---
BIRD ISLAND	1,320	---	5,000	418,000	170,000	---	95,000	---	688,000	175,000	---
BISCAY	124	---	---	---	---	---	---	---	---	---	---
BIWABIK	1,072	900,000	940,000	---	---	---	---	---	1,840,000	420,000	153,622
BLACKDUCK	745	16,710	---	---	658,000	---	---	---	674,710	---	134,844
BLOMKEST	178	115,000	---	---	---	---	---	---	115,000	---	---
BLOOMING PRAIRIE	2,073	---	30,000	655,000	1,545,000	---	1,950,000	---	4,180,000	2,495,000	345,047
BLUFFTON	192	---	---	69,400	---	---	---	---	69,400	---	---
BOCK	119	---	---	---	---	---	---	---	---	---	---
BORUP	106	14,000	---	---	---	---	---	---	14,000	---	---
BOVEY	651	---	---	---	---	---	---	---	---	---	76,954
BOWLUS	250	155,000	---	---	---	---	---	---	155,000	---	---
BOY RIVER	52	---	---	---	---	---	---	---	---	---	---
BOYD	225	---	---	188,000	---	---	---	---	188,000	---	---
BRAHAM	1,190	---	---	---	413,000	---	183,000	---	596,000	115,000	283,278
BRANDON	466	85,500	247,000	---	472,452	---	---	---	804,952	---	36,000
BREEZY POINT	635	---	---	588,000	---	---	183,592	---	771,592	---	81,498
BREWSTER	545	---	---	385,800	180,000	---	---	---	565,800	180,000	---
BRICELYN	417	---	---	---	120,000	---	---	---	120,000	---	58,333
BROOK PARK	132	---	---	30,000	---	---	---	---	30,000	---	48,000
BROOKS	151	---	---	---	---	---	---	---	---	---	---
BROOKSTON	103	---	---	---	---	---	---	---	---	---	---
BROOTEN	616	---	---	---	---	---	---	---	---	---	30,340
BROWERVILLE	767	---	---	15,000	413,283	---	295,000	---	723,283	15,000	---
BROWNS VALLEY	747	---	60,000	456,000	505,000	---	---	---	1,021,000	60,000	---
BROWNSDALE	702	---	---	581,478	---	---	---	---	581,478	---	---
BROWNSVILLE	500	280,000	---	110,000	485,000	---	3,851	---	878,851	110,000	18,013
BROWNTON	805	118,000	---	422,000	225,000	---	---	---	765,000	---	---
BRUNO	90	---	---	80,000	---	---	---	---	80,000	---	---
BUCKMAN	197	110,000	---	---	---	---	---	---	110,000	110,000	---

FAILED TO REPORT IN TIME FOR THIS PUBLICATION

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
BUFFALO LAKE	730	670,000	---	---	---	---	---	---	670,000	---	25,000
BUHL	868	---	245,000	145,000	180,000	---	---	---	570,000	---	131,351
BURTRUM	174	---	---	51,285	---	---	---	---	51,285	---	---
BUTTERFIELD	569	---	---	---	210,000	---	---	---	210,000	---	29,351
BYRON	3,027	---	400,000	570,000	322,000	---	---	---	1,292,000	275,000	---
CALLAWAY	218	120,000	---	---	---	---	---	---	120,000	---	---
CALUMET	369	---	---	---	---	---	---	---	---	---	40,000
CAMPBELL	233	---	---	---	---	---	---	---	---	---	---
CANBY	1,843	272,000	220,000	625,000	2,460,000	---	---	---	3,577,000	---	---
CANTON	362	---	---	---	---	---	---	---	---	---	---
CARLOS	368	---	---	---	115,000	---	---	---	115,000	---	---
CARLTON	961	---	---	525,000	---	---	---	---	525,000	525,000	---
CARVER	993	1,445,000	---	---	20,000	---	---	---	1,465,000	425,000	112,542
CASS LAKE	874	---	---	---	---	---	---	---	---	---	336,462
CEDAR MILLS	80	---	---	---	---	---	---	---	---	---	---
CENTER CITY	623	---	---	246,000	---	---	---	---	246,000	---	---
CENTERVILLE	2,305	---	---	1,300,000	460,000	---	---	---	1,760,000	605,000	318,324
CEYLON	439	---	---	---	908,800	---	65,000	---	973,800	240,000	---
CHANDLER	296	---	---	---	72,500	---	141,804	---	214,304	---	719,312
CHATFIELD	2,381	195,000	245,000	165,000	1,175,000	---	---	---	1,780,000	225,000	---
CHICKAMAW BEACH	152	---	---	---	---	---	---	---	---	---	---
CHISAGO CITY	2,202	---	---	2,345,000	620,000	---	---	---	2,965,000	1,545,000	593,000
CHOKIO	523	---	---	---	786,000	---	---	---	786,000	250,000	---
CLARA CITY	1,316	60,000	---	---	560,000	---	1,494,230	---	2,114,230	60,000	2,227,000
CLAREMONT	532	1,542,000	---	---	---	---	---	---	1,542,000	---	5,879
CLARISSA	628	375,000	---	---	1,311,000	---	---	---	1,686,000	---	---
CLARKFIELD	980	---	---	---	2,936,365	---	300,000	---	3,236,365	---	130,287
CLARKS GROVE	682	---	---	---	---	---	---	---	---	---	---
CLEAR LAKE	333	---	---	268,000	---	---	---	---	268,000	---	149,579
CLEARBROOK	562	175,000	---	1,230,000	330,000	---	---	---	1,735,000	175,000	634,371
CLEARWATER	757	---	---	334,000	1,804,000	---	---	---	2,138,000	25,000	247,732
CLEMENTS	188	---	---	---	---	---	---	---	---	---	---
CLEVELAND	744	---	---	---	655,000	---	---	---	655,000	245,000	---
CLIMAX	252	45,000	---	---	45,000	---	---	---	90,000	45,000	---
CLINTON	539	---	---	---	203,600	---	---	---	203,600	---	286,985
CLITHERALL	99	---	---	---	---	---	---	---	---	---	---
CLONTARF	161	---	---	---	---	---	---	---	---	---	---
COATES	183	---	---	---	---	---	---	---	---	---	---
COBDEN	60	---	---	---	---	---	---	---	---	---	---
COHASSET	2,297	1,855,000	4,350,000	---	990,000	---	2,190,000	---	9,385,000	---	222,133
COKATO	2,446	47,000	215,000	---	306,000	---	---	---	568,000	47,000	2,610,060
COLD SPRING	2,916	---	280,000	1,950,000	1,690,000	---	---	---	3,920,000	1,915,000	167,521

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
COLERAINE	1,061	---	---	---	595,000	---	---	---	595,000	---	2,152,829
COLOGNE	759	175,000	---	82,500	1,690,000	---	---	---	1,947,500	175,000	---
COMFREY	425	32,000	---	---	---	---	---	---	32,000	---	---
COMSTOCK	124	---	---	---	---	---	---	---	---	---	---
CONGER	133	---	---	---	---	---	---	---	---	---	---
COOK	676	130,000	---	---	---	---	---	---	130,000	130,000	165,767
CORRELL	56	---	---	---	---	---	---	---	---	---	---
COSMOS	598	---	170,000	---	---	---	---	---	170,000	---	---
COTTONWOOD	1,058	18,900	15,000	475,000	96,100	---	---	---	605,000	100,000	133,072
COURTLAND	462	---	---	82,670	90,980	---	---	---	173,650	---	---
CROMWELL	208	78,900	---	---	---	---	---	---	78,900	---	74,795
CROSBY	2,134	475,000	---	---	80,000	---	---	---	555,000	---	507,174
CROSSLAKE	1,470	620,000	---	---	---	---	961,676	---	1,581,676	---	409,489
CURRIE	291	---	---	---	---	---	---	---	---	---	---
CUYUNA	211	---	---	---	---	---	---	---	---	---	20,066
CYRUS	326	40,000	---	---	---	---	---	---	40,000	---	94,726
DAKOTA	357	---	---	---	---	---	---	---	---	---	---
DALTON	236	---	---	---	115,000	---	---	---	115,000	---	---
DANUBE	555	344,000	---	290,143	---	---	---	---	634,143	---	---
DANVERS	103	---	---	---	---	---	---	---	---	---	150,500
DARFUR	151	---	---	---	---	---	---	---	---	---	---
DARWIN	242	---	---	---	---	---	---	---	---	---	---
DASSEL	1,132	---	---	1,190,000	1,660,000	---	795,000	---	3,645,000	755,000	118,000
DAWSON	1,616	---	---	---	1,177,000	---	---	---	1,177,000	---	921,111
DE GRAFF	137	---	---	---	---	---	---	---	---	---	---
DEER CREEK	307	---	---	---	---	---	---	---	---	---	---
DEER RIVER	839	126,000	---	1,047,500	565,220	---	---	---	1,738,720	---	32,131
DEERWOOD	524	141,000	---	---	---	---	---	---	141,000	---	35,850
DELAVAN	226	150,000	---	---	---	---	---	---	150,000	120,000	---
DELHI	67	---	---	---	---	---	---	---	---	---	---
DELLWOOD	925	---	---	---	---	---	---	---	---	---	---
DENHAM	39	---	---	---	---	---	---	---	---	---	---
DENNISON	151	---	---	95,000	275,000	---	---	---	370,000	---	---
DENT	196	40,000	---	---	67,700	---	---	---	107,700	---	---
DEXTER	303	---	---	---	---	---	---	---	---	---	---
DODGE CENTER	2,126	---	1,695,000	950,000	1,605,000	---	---	---	4,250,000	1,535,000	70,765
DONALDSON	40	---	---	---	---	---	---	---	---	---	---
DONNELLY	226	15,000	---	70,000	---	---	---	---	85,000	70,000	---
DORAN	65	---	---	---	---	---	---	---	---	---	---
DOVER	443	---	---	---	---	---	---	---	---	---	---
DOVRAY	55	---	---	---	---	---	---	---	---	---	10,996
DUMONT	119	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long-term Debt	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				All Other
DUNDAS	482	---	900,000	935,000	95,000	---	---	---	1,930,000	995,000	2,455,287
DUNDEE	100	---	---	---	---	---	---	---	---	---	---
DUNNELL	212	---	---	---	---	---	---	---	---	---	31,573
EAGLE BEND	532	---	---	95,000	990,000	---	---	---	1,085,000	95,000	76,500
EAGLE LAKE	1,778	775,000	---	---	---	---	---	---	775,000	---	---
EAST GULL LAKE	870	---	---	135,000	955,000	---	---	---	1,090,000	---	1,867,217
EASTON	217	---	---	---	---	---	---	---	---	---	---
ECHO	297	---	---	---	304,000	---	---	---	304,000	---	---
EDEN VALLEY	726	---	---	490,000	---	---	113,000	---	603,000	---	175,000
EDGERTON	1,115	---	---	---	343,358	---	---	---	343,358	---	---
EFFIE	112	---	---	---	---	---	---	---	---	---	---
EITZEN	242	---	---	105,000	---	---	---	---	105,000	---	---
ELBA	232	---	---	---	---	---	---	---	---	---	---
ELBOW LAKE	1,183	570,000	---	892,600	902,167	---	330,000	---	2,694,767	20,000	337,158
ELGIN	777	1,018,700	---	---	---	---	---	---	1,018,700	---	---
ELIZABETH	161	---	---	30,000	---	---	---	---	30,000	30,000	60,143
ELKO	298	200,000	---	---	895,000	---	---	---	1,095,000	200,000	9,826
ELKTON	136	---	---	---	---	---	---	---	---	---	---
ELLENDALE	557	---	---	---	95,000	---	---	---	95,000	---	16,540
ELLSWORTH	572	---	---	---	270,000	---	143,000	---	413,000	150,000	---
ELMDALE	127	---	---	---	---	---	---	---	---	---	---
ELMORE	692	---	---	60,000	120,000	---	---	---	180,000	60,000	138,520
ELROSA	212	---	---	---	---	---	---	---	---	---	---
ELYSIAN	467	---	2,500	565,313	645,687	---	---	---	1,213,500	101,000	1,724,972
EMILY	746	---	---	---	---	---	---	---	---	---	59,016
EMMONS	431	---	---	---	---	---	---	---	---	---	---
ERHARD	180	---	---	---	---	---	---	---	---	---	---
ERSKINE	424	63,000	---	---	73,000	---	---	---	136,000	---	35,526
EVAN	84	---	---	---	---	---	---	---	---	---	---
EVANSVILLE	570	---	---	---	---	---	---	---	---	---	---
EXCELSIOR	2,335	---	---	255,000	---	---	---	---	255,000	---	82,933
EYOTA	1,580	259,350	---	---	945,650	---	---	---	1,205,000	450,000	31,258
FAIRFAX	1,331	---	---	---	2,438,000	---	---	---	2,438,000	670,000	1,587,241
FARWELL	71	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	116	---	---	---	---	---	---	---	---	---	---
FELTON	204	---	---	---	---	---	---	---	---	---	18,769
FERTILE	857	479,000	---	153,700	131,300	---	---	---	764,000	250,000	9,000
FIFTY LAKES	392	50,000	---	---	---	---	---	---	50,000	---	41,281
FINLAYSON	252	---	---	248,000	417,000	---	---	---	665,000	---	---
FISHER	409	---	---	432,000	---	---	---	---	432,000	---	---
FLENSBURG	212	---	---	---	---	---	---	---	---	---	---
FLOODWOOD	570	175,000	---	170,000	114,000	---	---	---	459,000	345,000	96,536

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
FLORENCE	48	---	---	---	---	---	---	---	---	---	
FOLEY	2,086	---	435,000	805,000	640,000	---	---	1,880,000	520,000	1,706,117	
FORADA	178	---	---	---	---	---	---	---	---	---	
FORESTON	376	---	---	---	---	---	---	---	---	---	
FORT RIPLEY	90	---	---	---	---	---	---	---	---	---	
FOSSTON	1,530	155,000	685,000	155,000	2,788,000	---	45,000	3,828,000	420,000	808,780	
FOUNTAIN	326	150,000	---	---	225,000	---	---	375,000	150,000	---	
FOXHOME	152	---	---	---	---	---	---	---	---	---	
FRANKLIN	504	---	---	---	285,000	---	---	285,000	100,000	---	
FRAZEE	1,233	---	59,000	57,690	---	---	---	116,690	---	5,000	
FREEBORN	295	---	---	57,823	---	---	---	57,823	---	---	
FREEPORT	565	---	---	80,000	603,000	---	---	683,000	---	---	
FROST	237	---	---	---	---	---	---	---	---	40,682	
FULDA	1,260	---	---	---	537,000	---	---	537,000	---	29,597	
FUNKLEY	17	---	---	---	---	---	---	---	---	---	
GARFIELD	276	10,000	---	---	197,000	---	---	207,000	---	---	
GARRISON	138	---	---	---	---	---	---	---	---	---	
GARVIN	133	---	---	---	---	---	---	---	---	79,963	
GARY	191	---	---	134,000	---	---	---	134,000	---	---	
GAYLORD	2,023	275,000	1,074,541	750,000	6,345,000	---	---	8,444,541	2,730,000	111,958	
GEM LAKE	458	---	---	---	---	---	---	---	---	---	
GENEVA	449	---	---	---	---	---	---	---	---	---	
GENOLA	85	---	---	---	---	---	---	---	---	---	
GEORGETOWN	107	---	---	---	---	---	---	---	---	---	
GHENT	314	---	---	51,000	---	---	---	51,000	---	148,554	
GIBBON	709	820,000	---	---	---	---	---	820,000	---	---	
GILBERT	1,909	---	---	495,000	---	---	---	495,000	---	225,137	
GILMAN	206	---	---	---	---	---	---	---	---	---	
GLENVILLE	783	---	---	---	95,000	---	---	95,000	---	---	
GLYNDON	924	---	---	944,260	---	---	---	944,260	---	660,672	
GONVICK	294	---	---	---	13,000	---	---	13,000	---	---	
GOOD THUNDER	586	---	---	190,000	64,500	---	---	254,500	174,500	266,516	
GOODHUE	683	---	---	86,737	16,719	---	1,053,506	1,156,962	---	---	
GOODRIDGE	107	---	---	---	85,000	---	---	85,000	85,000	---	
GRACEVILLE	659	310,000	---	---	966,000	---	---	1,276,000	---	---	
GRANADA	375	---	---	---	30,000	---	---	30,000	30,000	---	
GRAND MARAIS	1,239	---	---	190,000	1,111,000	---	---	1,301,000	490,000	---	
GRAND MEADOW	986	---	---	---	---	---	---	---	---	---	
GRASSTON	113	---	---	---	---	---	---	---	---	---	
GREEN ISLE	298	190,500	---	---	---	---	---	190,500	---	---	
GREENBUSH	832	---	---	325,000	30,000	---	---	355,000	---	---	
GREENFIELD	1,727	---	---	244,800	---	---	---	244,800	---	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
GREENWALD	205	---	---	---	---	---	---	---	---	---	
GREENWOOD	703	---	---	---	---	---	---	---	---	---	
GREY EAGLE	359	---	---	165,000	819,016	---	---	984,016	80,000	---	
GROVE CITY	594	---	---	---	195,000	---	1,535,000	1,730,000	180,000	---	
GRYGLA	249	172,670	---	105,095	---	---	32,235	310,000	---	---	
GULLY	127	---	---	---	---	---	---	---	---	---	
HACKENSACK	257	445,000	---	---	430,000	---	95,916	970,916	875,000	---	
HADLEY	97	---	---	---	---	---	---	---	---	---	
HALLOCK	1,267	1,215,000	---	480,000	685,000	---	---	2,380,000	2,380,000	15,455	
HALMA	80	---	---	---	---	---	---	---	---	---	
HALSTAD	596	110,000	10,000	325,000	565,000	---	---	1,010,000	435,000	4,000	
HAMBURG	524	75,000	---	479,000	---	---	---	554,000	175,000	63,125	
HAMMOND	201	---	---	---	---	---	---	---	---	99,000	
HAMPTON	434	---	---	---	---	---	---	---	---	---	
HANCOCK	727	120,000	---	413,833	---	---	---	533,833	---	20,000	
HANLEY FALLS	240	80,000	---	185,000	---	---	---	265,000	---	28,625	
HANOVER	1,256	---	35,000	228,000	---	---	410,000	673,000	---	---	
HANSKA	439	---	---	215,000	---	---	---	215,000	---	---	
HARDING	98	---	---	---	---	---	---	---	---	---	
HARDWICK	228	---	---	---	---	---	---	---	---	134,645	
HARMONY	1,112	495,000	300,000	---	---	---	---	795,000	---	1,248,231	
HARRIS	1,051	---	---	220,000	---	---	---	220,000	220,000	---	
HARTLAND	300	---	---	---	193,000	---	---	193,000	---	---	
HATFIELD	57	---	---	---	---	---	---	---	---	---	
HAWLEY	1,736	2,050,000	---	735,000	829,000	---	32,000	3,646,000	395,000	121,837	
HAYFIELD	1,306	785,000	---	1,063,000	1,920,000	---	---	3,768,000	655,000	202,473	
HAYWARD	233	---	---	327,000	---	---	---	327,000	---	35,917	
HAZEL RUN	77	---	---	---	---	---	---	---	---	---	
HECTOR	1,145	---	---	1,170,000	---	---	---	1,170,000	985,000	2,012,950	
HEIDELBERG	77	---	---	---	---	---	---	---	---	---	
HENDERSON	857	---	395,000	710,000	265,000	---	---	1,370,000	420,000	112,500	
HENDRICKS	683	---	---	---	---	---	---	---	---	239,249	
HENDRUM	305	95,000	---	---	---	---	---	95,000	---	73,462	
HENNING	786	---	133,000	---	---	---	409,706	542,706	---	532,564	
HENRIETTE	79	---	---	---	---	---	---	---	---	---	
HERMAN	474	---	---	374,000	---	---	---	374,000	---	46,804	
HERON LAKE	767	---	---	---	382,288	---	290,000	672,288	175,000	---	
HEWITT	261	---	---	23,000	---	---	---	23,000	---	301,875	
HILL CITY	516	15,000	---	120,000	264,000	---	---	399,000	15,000	30,000	
HILLMAN	46	---	---	---	---	---	---	---	---	---	
HILLS	616	---	---	---	---	---	---	---	---	178,715	
HILLTOP	777	---	---	---	---	---	---	---	---	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long-term Debt	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				All Other
HINCKLEY	1,150	1,325,000	345,000	---	1,796,926	---	---	---	3,466,926	135,000	36,316
HITTERDAL	235	---	---	---	---	---	---	---	---	---	---
HOFFMAN	634	---	---	---	---	---	---	---	---	---	---
HOKAH	706	---	---	---	322,000	---	---	---	322,000	---	210,000
HOLDINGFORD	621	1,555,000	---	1,220,000	525,000	---	---	---	3,300,000	1,510,000	---
HOLLAND	205	---	---	---	---	---	---	---	---	---	---
HOLLANDALE	275	---	---	---	---	---	---	---	---	---	---
HOLLOWAY	118	---	---	---	---	---	---	---	---	---	---
HOLT	101	---	---	---	---	---	---	---	---	---	---
HOUSTON	1,010	650,000	---	115,000	---	---	---	---	765,000	---	687,513
HOWARD LAKE	1,720	804,454	650,582	1,033,288	1,940,000	---	---	---	4,428,324	805,893	83,607
HOYT LAKES	2,312	320,000	---	---	---	---	---	---	320,000	320,000	299,383
HUMBOLDT	65	---	---	---	---	---	---	---	---	---	---
IHLEN	94	---	---	---	---	---	---	---	---	---	---
IONA	168	---	---	---	---	---	---	---	---	---	---
IRON JUNCTION	129	---	---	---	---	---	---	---	---	---	6,558
IRONTON	564	---	---	60,000	35,000	---	---	---	95,000	---	41,161
ISANTI	2,026	250,000	---	897,000	8,684,196	---	---	---	9,831,196	250,000	12,459
ISLE	627	351,000	---	600,000	---	---	---	---	951,000	420,000	163,755
IVANHOE	740	187,500	---	---	511,201	---	---	---	698,701	---	155,112
JANESVILLE	2,033	---	---	2,120,000	2,727,000	---	205,000	---	5,052,000	---	1,983,361
JASPER	600	---	---	---	764,444	---	---	---	764,444	---	747,597
JEFFERS	446	---	---	132,000	---	---	---	---	132,000	---	---
JENKINS	334	---	---	---	---	---	---	---	---	---	---
JOHNSON	41	---	---	---	---	---	---	---	---	---	---
KANDIYOHI	526	145,000	---	---	---	---	---	---	145,000	---	22,997
KARLSTAD	867	360,000	---	945,000	900,000	---	---	---	2,205,000	890,000	356,508
KASOTA	685	---	---	37,000	---	---	---	---	37,000	---	---
KEEWATIN	1,092	---	---	---	---	---	---	---	---	---	421,844
KELLIHER	365	---	---	45,000	---	---	---	---	45,000	---	---
KELLOGG	432	---	---	---	600,000	---	---	---	600,000	---	50,000
KENNEDY	320	310,000	---	---	119,675	---	---	---	429,675	310,000	---
KENNETH	75	---	---	---	---	---	---	---	---	---	---
KENSINGTON	292	---	---	---	---	---	---	---	---	---	---
KENT	124	---	---	---	---	---	---	---	---	---	---
KENYON	1,585	40,000	85,000	925,000	1,170,000	---	2,315,000	---	4,535,000	1,070,000	---
KERKHOVEN	741	---	---	---	217,000	---	---	---	217,000	---	---
KERRICK	65	---	---	---	---	---	---	---	---	---	---
KETTLE RIVER	194	---	---	---	147,000	---	---	---	147,000	---	64,000
KIESTER	593	---	945,000	---	105,000	---	---	---	1,050,000	---	---
KILKENNY	174	---	---	---	---	---	---	---	---	---	---
KIMBALL	685	---	---	---	275,000	---	---	---	275,000	---	223,220

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue			
KINBRAE	17	---	---	---	---	---	---	---	---	
KINGSTON	127	---	---	---	---	---	---	---	---	
KINNEY	246	---	---	---	---	---	---	---	---	
LA PRAIRIE	513	---	165,000	600,000	---	---	---	765,000	---	
LA SALLE	94	---	---	12,000	---	---	---	12,000	---	
LAFAYETTE	484	---	125,000	---	---	---	150,000	275,000	79,047	
LAKE BENTON	674	145,000	---	---	---	---	---	145,000	134,706	
LAKE BRONSON	262	---	---	41,000	---	---	---	41,000	16,990	
LAKE CRYSTAL	2,166	470,000	355,000	340,000	940,000	---	---	2,105,000	115,000	
LAKE HENRY	86	---	---	---	---	---	---	---	---	
LAKE LILLIAN	226	---	---	---	---	---	---	---	---	
LAKE PARK	656	---	---	---	438,200	---	---	438,200	---	
LAKE SHORE	860	---	---	---	---	---	200,000	200,000	394,516	
LAKE ST. CROIX BEACH	1,148	---	---	1,250,000	---	---	---	1,250,000	---	
LAKE WILSON	316	---	---	---	---	---	---	---	---	
LAKEFIELD	1,683	---	---	1,520,000	90,000	---	---	1,610,000	1,485,461	
LAKELAND	2,039	1,540,000	---	2,020,000	---	---	---	3,560,000	1,540,000	
LAKELAND SHORES	364	---	---	335,000	---	---	---	335,000	---	
LAMBERTON	964	185,000	---	---	488,000	---	---	673,000	185,000	
LANCASTER	338	---	---	308,000	---	---	---	308,000	---	
LANDFALL	592	---	---	---	990,223	---	---	990,223	---	
LANESBORO	849	---	60,000	536,000	492,733	---	525,000	1,613,733	140,000	
LAPORTE	146	---	---	---	---	---	---	---	---	
LASTRUP	112	---	---	---	---	---	---	---	---	
LE CENTER	2,103	---	265,000	570,000	370,000	---	---	1,205,000	2,681,027	
LENGBY	104	---	---	---	---	---	---	---	---	
LEONARD	32	---	---	---	---	---	---	---	---	
LEONIDAS	65	---	---	---	---	---	---	---	---	
LEROY	932	---	---	---	462,400	---	---	462,400	115,000	
LESTER PRAIRIE	1,239	135,000	---	---	460,000	---	---	595,000	---	
LEWISTON	1,417	---	---	505,000	---	---	---	505,000	---	
LEWISVILLE	296	---	---	50,000	---	---	---	50,000	40,150	
LEXINGTON	2,243	---	---	925,000	---	---	---	925,000	948,609	
LILYDALE	600	---	---	---	---	---	---	---	---	
LINDSTROM	2,824	---	25,000	1,410,000	940,000	---	---	2,375,000	505,000	
LISMORE	248	---	---	---	493,846	---	---	493,846	---	
LITTLEFORK	879	---	---	292,000	32,000	---	210,640	534,640	200,726	
LONG BEACH	227	---	---	---	---	---	---	---	---	
LONG LAKE	1,930	---	1,230,000	300,000	---	---	---	1,530,000	1,055,000	
LONGVILLE	238	---	---	---	338,000	---	---	338,000	---	
LONSDALE	1,368	540,000	---	---	300,000	---	---	840,000	---	
LORETTO	526	---	---	30,000	---	---	---	30,000	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
LOUISBURG	32	---	---	---	---	---	---	---	---	---	
LOWRY	230	---	---	---	---	---	---	---	---	40,272	
LUCAN	229	---	---	18,000	---	---	---	18,000	---	---	
LYLE	509	250,000	---	---	143,700	---	---	393,700	---	80,000	
LYND	301	---	---	---	150,000	---	---	150,000	---	2,636	
MABEL	746	---	---	390,000	485,000	---	---	875,000	485,000	40,025	
MADELIA	2,236	---	---	77,288	2,397,713	---	---	2,475,001	---	2,058,850	
MADISON	1,923	---	---	180,000	2,200,000	---	619,716	2,999,716	180,000	37,236	
MADISON LAKE	736	137,000	150,000	950,800	---	---	---	1,237,800	120,000	686,266	
MAGNOLIA	156	---	---	---	42,000	---	---	42,000	---	2,750	
MAHNOMEN	1,208	895,000	---	1,609,000	363,000	---	---	2,867,000	1,865,000	---	
MANCHESTER	71	---	---	---	---	---	---	---	---	---	
MANHATTAN BEACH	53	---	---	---	---	---	---	---	---	---	
MANTORVILLE	990	---	---	---	210,000	---	---	210,000	---	27,600	
MAPLE LAKE	1,490	---	555,000	1,085,000	1,245,000	---	---	2,885,000	---	---	
MAPLE PLAIN	2,226	---	774,000	275,000	---	---	---	1,049,000	---	90,000	
MAPLETON	1,557	---	---	320,000	---	---	---	320,000	---	2,057,524	
MAPLEVIEW	203	---	245,000	---	---	---	---	245,000	---	---	
MARBLE	618	---	---	---	---	---	---	---	---	27,143	
MARIETTA	198	---	---	163,000	---	---	---	163,000	---	---	
MARINE ON ST. CROIX	665	---	---	---	---	---	---	---	---	74,000	
MAYER	525	240,000	---	---	---	---	---	240,000	---	---	
MAYNARD	429	---	71,000	---	452,000	---	---	523,000	---	74,456	
MAZEPPA	756	---	---	---	350,000	---	---	350,000	---	---	
MC GRATH	74	---	---	---	---	---	---	---	---	---	
MC GREGOR	373	---	---	---	562,000	---	---	562,000	---	---	
MC INTOSH	656	195,000	---	---	400,000	---	---	595,000	195,000	618,500	
MC KINLEY	117	---	---	---	---	---	---	---	---	---	
MEADOWLANDS	121	---	---	---	---	---	---	---	---	---	
MEDFORD	770	---	---	1,912,364	1,400,000	---	---	3,312,364	610,000	---	
MEDICINE LAKE	374	---	---	---	---	---	---	---	---	---	
MEIRE GROVE	119	---	---	---	---	---	---	---	---	---	
MENAHGA	1,137	272,500	---	584,187	2,331,000	---	---	3,187,687	355,000	144,480	
MENDOTA	162	---	---	---	---	---	---	---	---	25,171	
MENTOR	177	---	---	---	---	---	---	---	---	7,267	
MIDDLE RIVER	279	---	---	---	96,000	---	---	96,000	---	---	
MIESVILLE	136	---	---	---	---	---	---	---	---	---	
MILACA	2,366	775,000	125,000	275,000	220,000	---	250,000	1,645,000	---	75,000	
MILAN	329	---	---	---	---	---	---	---	---	143,795	
MILLERVILLE	100	---	---	---	---	---	---	---	---	---	
MILLVILLE	170	---	---	---	---	---	---	---	---	---	
MILROY	291	---	---	---	280,000	---	---	280,000	---	30,058	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long-term Debt	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				All Other
MILTONA	227	365,000	---	---	---	---	---	365,000	---	---	
MINNEISKA	133	---	---	---	---	---	---	---	---	---	
MINNEOTA	1,431	275,000	---	---	880,000	---	---	1,155,000	1,000,000	560,122	
MINNESOTA CITY	252	---	---	---	---	---	---	---	---	---	
MINNESOTA LAKE	682	---	---	---	---	---	---	---	---	---	
MINNETONKA BEACH	574	---	---	---	---	---	---	---	---	---	
MIZPAH	94	---	---	---	---	---	---	---	---	---	
MONTGOMERY	2,558	---	7,200,000	3,280,000	---	---	---	10,480,000	345,000	---	
MONTROSE	1,046	---	---	---	416,577	---	231,053	647,630	---	196,307	
MOOSE LAKE	1,709	---	400,000	---	---	---	---	400,000	---	2,481,381	
MORGAN	945	---	15,000	---	1,670,000	---	---	1,685,000	345,000	767,218	
MORRISTOWN	838	---	---	---	270,000	---	---	270,000	---	---	
MORTON	437	---	---	---	481,000	---	---	481,000	---	---	
MOTLEY	489	---	1,165,000	143,000	889,000	---	---	2,197,000	---	219,988	
MOUNTAIN LAKE	2,058	980,000	675,000	610,000	775,000	---	1,960,000	5,000,000	915,000	---	
MURDOCK	278	90,000	---	---	60,000	---	---	150,000	90,000	---	
MYRTLE	62	---	---	---	---	---	---	---	---	---	
NASHUA	55	---	---	---	---	---	---	---	---	---	
NASHWAUK	975	188,000	---	---	---	---	---	188,000	---	168,121	
NASSAU	72	---	---	---	---	---	---	---	---	---	
NELSON	181	---	---	---	---	---	---	---	---	---	
NERSTRAND	259	---	---	---	---	---	---	---	---	---	
NEVIS	391	15,000	---	149,902	728,000	---	---	892,902	125,000	36,802	
NEW AUBURN	364	---	---	---	---	---	---	---	---	32,217	
NEW GERMANY	374	80,000	---	---	---	---	---	80,000	---	9,720	
NEW LONDON	1,033	FAILED TO REPORT IN TIME FOR THIS PUBLICATION						---	---	---	---
NEW MARKET	224	665,000	---	---	---	---	---	665,000	---	16,292	
NEW MUNICH	328	---	---	54,000	---	---	---	54,000	---	---	
NEW RICHLAND	1,201	---	---	---	355,000	---	---	355,000	---	---	
NEW TRIER	97	---	---	---	---	---	---	---	---	13,295	
NEW YORK MILLS	1,009	1,439,000	---	---	645,000	---	15,000	2,099,000	---	533,565	
NEWFOLDEN	339	---	---	555,000	400,358	---	---	955,358	---	---	
NICOLLET	854	---	105,000	290,000	---	---	---	395,000	105,000	1,291,475	
NIELSVILLE	92	62,000	---	---	48,300	---	---	110,300	---	---	
NIMROD	77	---	---	---	---	---	---	---	---	---	
NISSWA	1,577	---	---	65,000	797,895	---	---	862,895	---	2,159,603	
NORCROSS	74	---	---	---	---	---	---	---	---	---	
NORTHHOME	293	---	---	---	177,000	---	---	177,000	---	17,665	
NORTHROP	272	---	---	---	5,000	---	---	5,000	---	---	
ODESSA	144	---	---	---	290,000	---	---	290,000	---	---	
ODIN	123	---	---	---	---	---	---	---	---	---	
OGEMA	156	---	---	62,575	---	---	---	62,575	---	---	

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
OGILVIE	528	---	280,000	---	230,000	---	---	---	510,000	---	9,000
OKABENA	218	160,000	---	---	---	---	---	---	160,000	160,000	---
OKLEE	423	---	---	---	1,208,000	---	---	---	1,208,000	---	---
ONAMIA	839	555,000	275,000	---	---	---	---	---	830,000	555,000	254,161
ORMSBY	150	---	---	---	---	---	---	---	---	---	---
ORONOCO	862	---	---	---	---	---	---	---	---	---	---
ORR	262	---	---	---	---	---	---	---	---	---	86,212
ORTONVILLE	2,084	600,000	---	---	740,000	---	1,050,000	2,020,000	4,410,000	2,025,000	---
OSAKIS	1,331	335,000	40,000	---	345,000	---	---	---	720,000	335,000	---
OSLO	362	---	---	1,050,000	---	---	---	---	1,050,000	1,050,000	202,675
OSTRANDER	271	10,000	---	---	---	---	---	---	10,000	---	---
OTTERTAIL	405	---	---	---	---	---	---	---	---	---	---
PALISADE	150	---	---	---	---	---	---	---	---	---	19,669
PARKERS PRAIRIE	963	---	---	---	---	---	---	---	---	---	222,915
PAYNESVILLE	2,315	1,895,000	60,000	2,669,264	805,000	---	---	---	5,429,264	1,895,000	269,300
PEASE	170	---	---	---	---	---	---	---	---	---	---
PELICAN RAPIDS	1,934	---	2,010,000	1,895,000	1,410,000	---	---	---	5,315,000	---	317,957
PEMBERTON	233	---	---	---	---	---	---	---	---	---	1,123,386
PENNOCK	486	---	---	875,000	---	---	---	---	875,000	430,000	---
PEQUOT LAKES	886	---	480,000	---	215,000	---	---	---	695,000	215,000	36,418
PERHAM	2,343	910,000	35,000	1,940,000	915,400	---	4,921,500	---	8,721,900	35,000	1,222,141
PERLEY	124	---	---	---	---	---	---	---	---	---	30,000
PETERSON	246	---	---	---	---	---	---	---	---	---	18,000
PIERZ	1,158	125,000	200,000	10,000	---	---	---	---	335,000	125,000	---
PILLAGER	326	---	---	---	296,000	---	---	---	296,000	---	524,954
PINE ISLAND	2,260	---	160,000	2,190,000	3,388,852	---	---	---	5,738,852	---	---
PINE RIVER	946	215,000	---	---	---	---	---	---	215,000	215,000	66,667
PINE SPRINGS	446	---	---	---	---	---	---	---	---	---	---
PLATO	338	---	---	---	---	---	---	---	---	---	---
PLEASANT LAKE	187	---	---	---	---	---	---	---	---	---	---
PLUMMER	279	80,000	---	---	154,000	---	---	---	234,000	---	---
PORTER	209	---	---	---	49,803	---	---	---	49,803	---	67,576
PRESTON	1,532	---	45,000	700,000	25,000	---	470,000	---	1,240,000	470,000	920,771
PRINSBURG	502	---	---	---	---	---	---	---	---	---	---
QUAMBA	127	---	---	---	---	---	---	---	---	---	---
RACINE	316	---	---	---	27,000	---	---	---	27,000	---	---
RANDALL	588	---	---	---	283,000	---	735,000	---	1,018,000	---	36,510
RANDOLPH	353	---	---	---	---	---	---	---	---	---	---
RANIER	195	---	---	80,082	---	---	---	---	80,082	---	---
RAYMOND	680	---	---	115,000	670,000	---	---	---	785,000	---	---
RED LAKE FALLS	1,519	1,672,000	---	---	1,058,000	---	---	---	2,730,000	---	---
REGAL	51	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue				
REMER	346	---	---	---	150,000	---	---	---	150,000	150,000	155,476
RENVILLE	1,374	---	1,590,000	1,060,000	6,170,000	---	4,070,000	---	12,890,000	1,060,000	775,571
REVERE	109	---	---	---	---	---	---	---	---	---	---
RICE	705	326,000	---	40,000	216,000	---	---	---	582,000	40,000	1,605
RICHMOND	1,098	40,000	114,000	227,600	860,000	---	---	---	1,241,600	---	---
RICHVILLE	122	---	---	---	---	---	---	---	---	---	---
RIVERTON	123	---	---	---	---	---	---	---	---	---	---
ROCK CREEK	1,123	---	---	---	---	---	---	---	---	---	34,324
ROCKVILLE	653	170,000	---	---	---	---	1,187,261	---	1,357,261	---	---
ROGERS	1,645	---	8,991,980	4,670,000	---	---	---	---	13,661,980	---	473,490
ROLLINGSTONE	739	---	---	486,000	23,000	---	---	---	509,000	---	---
RONNEBY	49	FAILED TO REPORT IN TIME FOR THIS PUBLICATION						---	---	---	---
ROOSEVELT	184	---	---	---	---	---	---	---	---	---	---
ROSCOE	135	---	---	8,000	---	---	---	---	8,000	---	---
ROSE CREEK	376	---	---	210,000	---	---	---	---	210,000	---	---
ROSEAU	2,756	7,346,299	---	20,000	---	---	1,685,609	---	9,051,908	1,990,000	---
ROTHSAY	451	405,000	---	---	345,400	---	---	---	750,400	200,000	---
ROUND LAKE	468	155,000	---	---	164,100	---	---	---	319,100	---	---
ROYALTON	847	120,000	33,000	162,000	604,000	---	---	---	919,000	90,000	---
RUSH CITY	1,641	---	5,765,000	420,000	410,000	---	---	---	6,595,000	675,000	23,494
RUSHFORD	1,624	90,000	1,988,000	345,000	---	---	---	---	2,423,000	---	1,457,918
RUSHFORD VILLAGE	631	---	---	---	---	---	---	---	---	---	177,242
RUSHMORE	369	---	---	442,000	---	---	---	---	442,000	---	---
RUSSELL	389	---	---	---	---	---	---	---	---	---	121,248
RUTHTON	325	---	---	237,930	465,000	---	---	---	702,930	---	---
RUTLEDGE	172	---	---	---	---	---	---	---	---	---	---
SABIN	500	210,000	---	97,000	80,000	---	---	---	387,000	210,000	---
SACRED HEART	590	---	---	665,000	923,536	---	---	---	1,588,536	---	---
SANBORN	450	---	---	126,000	---	---	---	---	126,000	---	35,199
SANDSTONE	1,995	291,000	---	100,000	7,980,178	---	---	790,000	9,161,178	2,165,000	148,750
SARGEANT	77	---	---	---	---	---	---	---	---	---	---
SCANLON	889	---	---	---	---	---	---	---	---	---	---
SEAFORTH	85	---	---	---	---	---	---	---	---	---	---
SEBEKA	649	---	---	---	429,300	---	---	---	429,300	---	128,000
SEDAN	61	---	---	---	---	---	---	---	---	---	---
SHAFER	392	---	---	318,017	487,000	---	---	---	805,017	205,000	---
SHELLY	216	---	---	---	100,800	---	---	---	100,800	---	---
SHERBURN	1,086	---	---	80,000	---	---	135,000	---	215,000	---	97,286
SHEVLIN	148	---	---	---	---	---	---	---	---	---	---
SILVER BAY	2,062	---	---	---	---	---	---	---	---	---	1,405,612
SILVER LAKE	802	---	---	1,040,000	596,000	---	---	---	1,636,000	---	15,000
SKYLINE	343	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

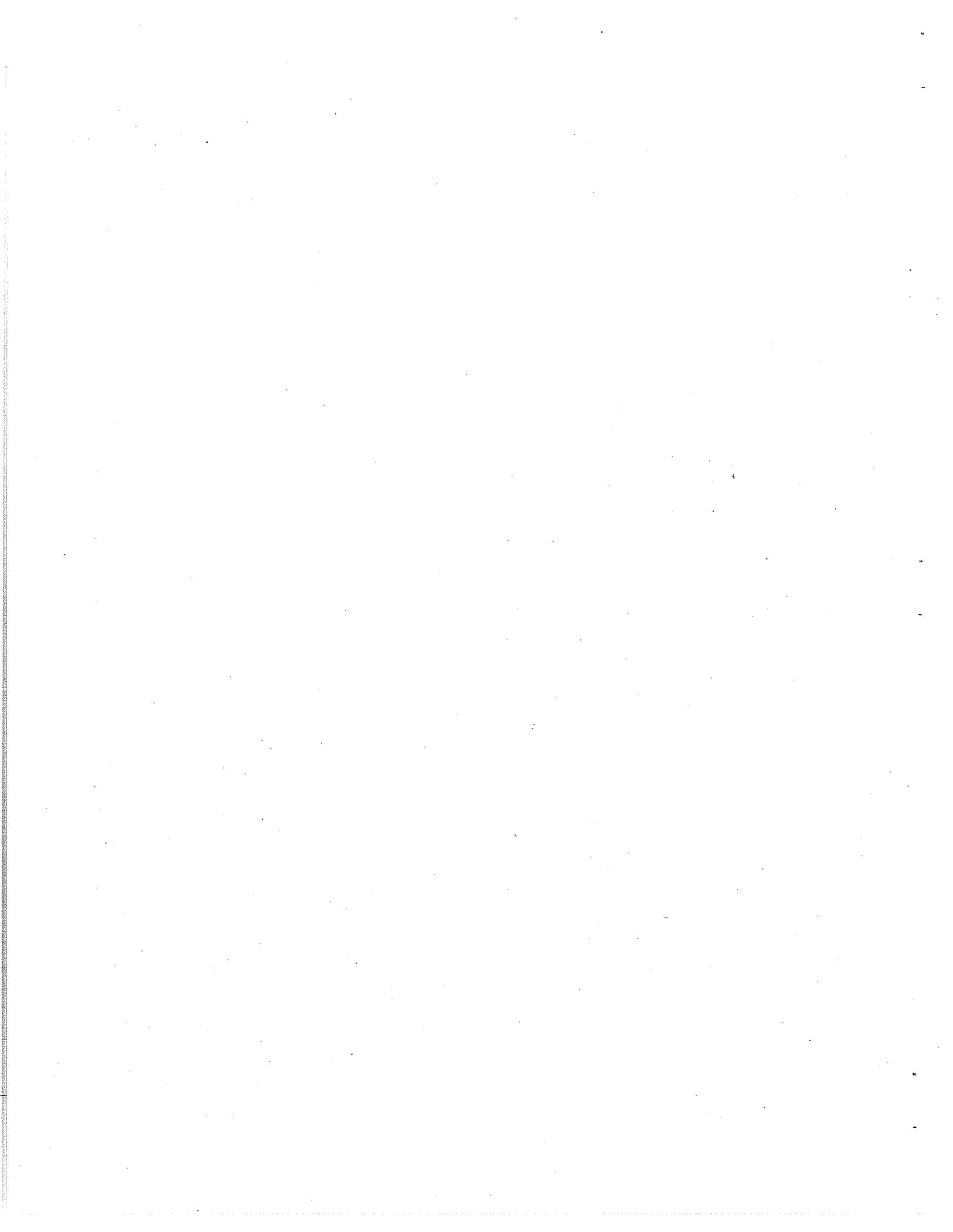
Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
SLAYTON	2,166	---	500,000	435,000	1,600,000	---	---	---	2,535,000	---	---
SOBIESKI	206	---	---	---	---	---	---	---	---	---	21,951
SOLWAY	72	---	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	201	---	---	---	---	---	---	---	---	---	41,188
SPICER	1,167	---	237,127	557,653	865,000	---	---	---	1,659,780	---	69,990
SPRING GROVE	1,237	1,015,000	---	---	225,000	---	---	---	1,240,000	815,000	110,619
SPRING HILL	75	FAILED TO REPORT IN TIME FOR THIS PUBLICATION							---	---	---
SPRING PARK	1,831	---	1,555,000	---	---	---	---	---	1,555,000	1,555,000	---
SPRING VALLEY	2,493	---	10,000	4,240,000	90,000	---	85,000	---	4,425,000	1,280,000	84,227
SPRINGFIELD	2,200	1,195,000	500,000	---	---	---	62,000	---	1,757,000	500,000	64,390
SQUAW LAKE	131	---	---	---	---	---	---	---	---	---	---
STACY	1,243	280,000	---	---	330,000	---	---	---	610,000	50,000	---
STARBUCK	1,168	265,000	190,000	870,000	1,770,000	---	250,000	---	3,345,000	2,035,000	154,751
STEEN	182	---	---	---	---	---	---	---	---	---	2,572
STEPHEN	692	---	---	484,000	45,000	---	75,000	---	604,000	---	---
STEWART	574	---	---	---	347,000	---	260,000	---	607,000	---	---
STOCKTON	594	---	---	116,000	---	---	---	---	116,000	---	---
STORDEN	272	300,000	---	---	30,000	---	---	---	330,000	300,000	---
STRANDQUIST	83	---	---	---	---	---	---	---	---	---	---
STRATHCONA	44	---	---	---	---	---	---	---	---	---	---
STURGEON LAKE	253	---	---	69,152	---	---	---	---	69,152	---	15,000
ST. ANTHONY (STEARNS)	79	---	---	---	---	---	---	---	---	---	---
ST. BONIFACIUS	1,585	540,000	---	100,000	1,460,000	---	---	---	2,100,000	---	---
ST. CLAIR	724	---	540,000	---	285,000	---	---	---	825,000	---	96,983
ST. FRANCIS	3,778	210,000	---	---	3,295,000	---	---	---	3,505,000	1,605,000	373,690
ST. HILAIRE	296	---	---	---	---	---	---	---	---	---	113,600
ST. LEO	109	---	---	---	---	---	---	---	---	---	28,053
ST. MARTIN	282	---	---	495,000	55,000	---	---	---	550,000	---	64,895
ST. MARY'S POINT	350	17,500	---	---	---	---	---	---	17,500	---	---
ST. ROSA	73	---	---	---	---	---	---	---	---	---	---
ST. STEPHEN	809	181,000	---	115,000	---	---	---	---	296,000	---	---
ST. VINCENT	111	---	---	---	---	---	---	---	---	---	---
SUNBURG	112	---	---	---	---	---	---	---	---	---	---
SUNFISH LAKE	475	---	---	60,000	---	---	---	---	60,000	---	---
SWANVILLE	318	---	---	---	---	---	---	---	---	---	---
TACONITE	316	---	---	---	---	---	---	---	---	---	---
TAMARACK	56	---	---	---	---	---	---	---	---	---	---
TAOPI	81	---	---	---	---	---	---	---	---	---	---
TAUNTON	174	---	---	---	---	---	---	---	---	---	144,363
TAYLORS FALLS	813	---	---	580,000	163,000	---	---	---	743,000	---	617,159
TENNEY	4	---	---	---	---	---	---	---	---	---	---
TENSTRIKE	194	---	---	---	---	---	---	---	---	---	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

Name of City	Popu- lation	Type of Bond						Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue Other			
THOMSON	144	105,000	---	---	---	---	---	105,000	---	---
TINTAH	71	---	---	---	---	---	---	---	---	86,000
TONKA BAY	1,488	---	---	---	---	---	---	---	---	---
TOWER	493	75,000	---	---	---	---	220,000	295,000	---	38,123
TRACY	2,051	125,000	---	1,590,000	3,616,942	---	---	5,331,942	305,000	78,314
TRAIL	55	---	---	---	---	---	---	---	---	---
TRIMONT	735	555,000	---	---	---	---	---	555,000	---	95,921
TROMMALD	106	---	---	---	---	---	---	---	---	---
TROSKY	121	---	---	---	---	---	---	---	---	4,326
TRUMAN	1,284	---	---	---	305,000	---	2,115,000	2,420,000	920,000	---
TURTLE RIVER	74	---	---	---	---	---	---	---	---	---
TWIN LAKES	141	---	---	---	---	---	---	---	---	---
TWIN VALLEY	830	---	---	---	1,069,000	---	---	1,069,000	---	70,955
TYLER	1,241	79,000	---	---	1,587,000	---	---	1,666,000	---	302,035
ULEN	544	---	---	---	913,400	---	---	913,400	285,000	---
UNDERWOOD	286	---	---	---	---	---	---	---	---	---
UPSALA	371	---	30,000	---	555,000	---	---	585,000	---	---
URBANK	72	---	---	---	---	---	---	---	---	---
UTICA	212	12,000	---	26,000	---	---	---	38,000	---	---
VERGAS	281	---	---	225,000	---	---	---	756,000	---	---
VERMILLION	508	---	---	---	440,000	---	---	440,000	440,000	---
VERNDALE	551	---	---	---	639,079	---	---	639,079	---	---
VERNON CENTER	334	---	---	150,000	3,000	---	---	153,000	150,000	---
VESTA	335	70,000	---	---	---	---	---	70,000	70,000	24,469
VICTORIA	3,616	---	---	2,570,000	---	---	---	2,570,000	1,485,000	416,215
VIKING	90	---	---	---	---	---	---	---	---	---
VILLARD	242	---	---	---	---	---	---	---	---	---
VINING	87	---	---	---	---	---	---	---	---	---
WABASHA	2,558	---	875,000	210,000	---	---	---	1,085,000	---	---
WABASSO	701	81,000	---	---	215,000	---	---	296,000	---	241,354
WAHKON	207	---	---	---	---	---	---	---	---	---
WALDORF	245	---	---	---	---	---	---	---	---	---
WALKER	992	1,214,000	470,000	---	---	---	---	1,684,000	---	2,089,081
WALNUT GROVE	622	638,323	---	570,000	---	---	---	1,208,323	---	---
WALTERS	75	---	---	---	---	---	---	---	---	---
WALTHAM	162	70,000	---	---	---	---	---	70,000	70,000	---
WANAMINGO	936	1,483,000	---	520,000	670,000	---	---	2,673,000	183,000	8,402
WANDA	100	---	---	---	---	---	---	---	---	---
WARBA	141	---	---	---	---	---	---	---	---	6,000
WARREN	1,776	156,000	---	247,000	---	---	195,000	598,000	---	434,446
WARROAD	1,890	1,290,000	940,000	---	1,664,700	---	1,526,000	5,420,700	1,705,000	379,342
WATERTOWN	2,636	260,000	1,120,000	2,280,000	3,886,932	---	---	7,546,932	545,000	---

Table 19
Total Outstanding Indebtedness of Cities Under 2,500 in Population
As of December 31, 1997

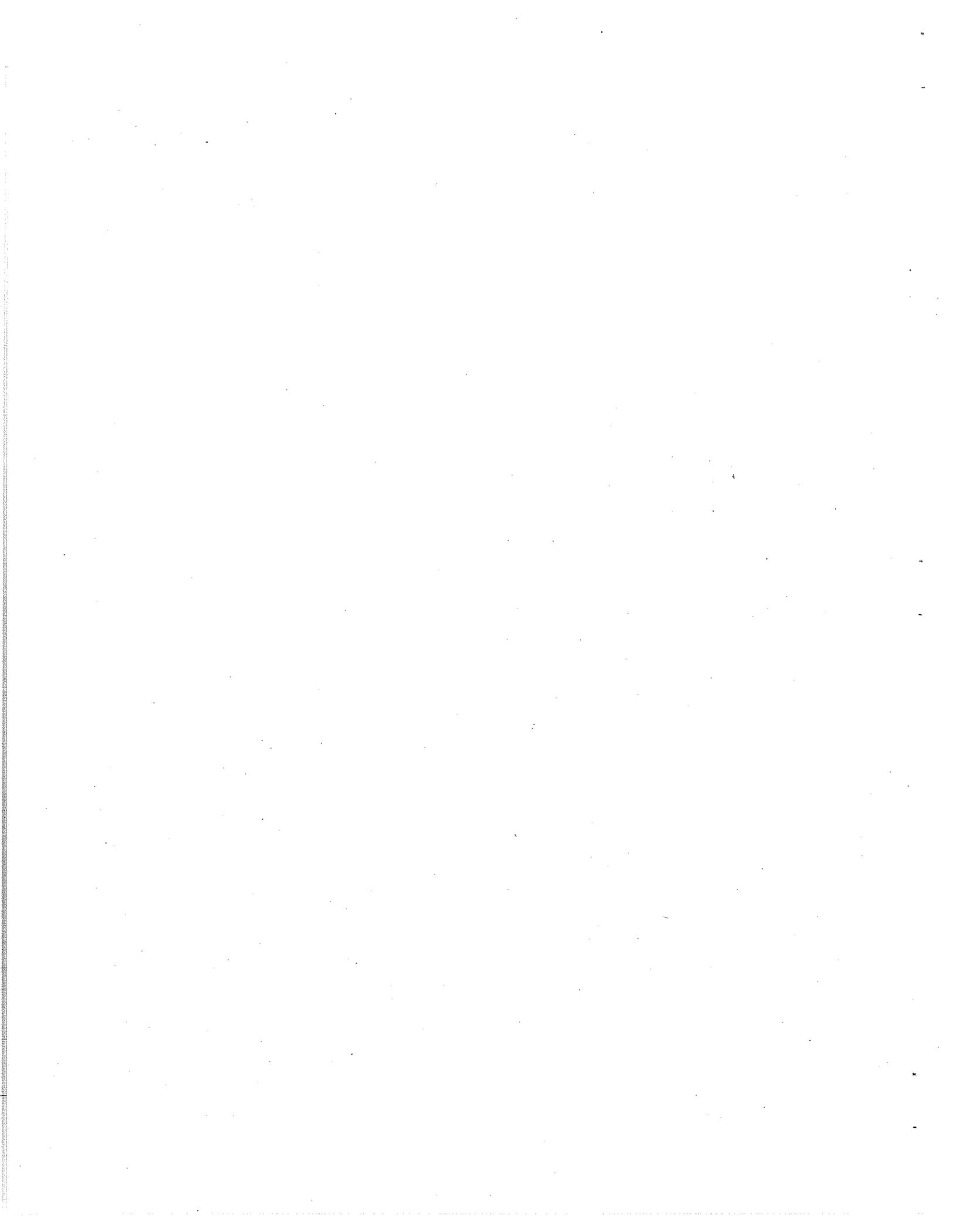
Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-term Debt
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Rev. Tax Increment	Revenue	All Other			
WATERVILLE	1,820	250,000	---	2,680,000	3,605,000	---	---	---	6,535,000	3,390,000	412,203
WATKINS	860	---	570,000	---	1,081,000	---	---	---	1,651,000	---	38,024
WATSON	202	---	---	---	---	---	---	---	---	---	---
WAUBUN	399	---	97,700	---	---	---	---	---	97,700	97,700	---
WAVERLY	658	---	---	731,124	---	---	---	---	731,124	---	144,405
WELCOME	786	138,000	---	---	---	---	---	---	138,000	---	1,981
WELLS	2,408	365,000	595,000	50,000	1,465,000	---	510,000	---	2,985,000	345,000	45,000
WENDELL	156	---	---	---	---	---	---	---	---	---	---
WEST CONCORD	909	20,000	---	---	---	---	---	---	20,000	---	287,777
WEST UNION	75	---	---	---	---	---	---	---	---	---	---
WESTBROOK	840	---	---	70,000	---	---	290,000	---	360,000	70,000	9,200
WESTPORT	50	---	---	---	---	---	---	---	---	---	---
WHALAN	83	---	---	---	---	---	---	---	---	---	---
WHEATON	1,662	435,000	---	596,000	1,719,000	---	---	---	2,750,000	270,000	3,691,705
WILDER	80	---	---	---	---	---	---	---	---	---	79,000
WILLERNIE	571	---	---	---	---	---	---	---	---	---	19,571
WILLIAMS	217	---	---	---	221,000	---	---	---	221,000	---	---
WILLOW RIVER	299	---	---	---	---	---	---	---	---	---	---
WILMONT	349	---	---	---	193,554	---	---	---	193,554	---	---
WILTON	174	---	---	---	---	---	---	---	---	---	---
WINGER	160	235,000	---	---	---	---	---	---	235,000	---	83,000
WINNEBAGO	1,540	---	475,000	875,000	1,010,000	---	---	---	2,360,000	1,015,000	197,630
WINSTED	1,792	---	---	2,935,000	555,000	---	---	---	3,490,000	560,000	69,958
WINTHROP	1,349	---	820,000	555,000	1,160,000	---	155,000	---	2,690,000	480,000	---
WINTON	162	---	---	---	---	---	---	---	---	---	---
WOLF LAKE	33	---	---	---	---	---	---	---	---	---	---
WOLVERTON	158	---	---	---	63,848	---	---	---	63,848	---	66,349
WOOD LAKE	409	9,000	---	---	---	---	---	---	9,000	---	359,955
WOODLAND	498	851,410	---	---	---	---	---	---	851,410	---	---
WOODSTOCK	153	---	---	51,826	---	---	---	---	51,826	---	---
WRENSHALL	336	---	---	---	---	---	---	---	---	---	---
WRIGHT	141	---	---	---	---	---	---	---	---	---	---
WYKOFF	473	---	---	118,000	75,000	---	---	---	193,000	---	---
WYOMING	2,714	---	---	707,751	4,155,000	---	---	---	4,862,751	610,000	---
ZEMPLE	67	---	---	---	---	---	---	---	---	---	---
ZIMMERMAN	2,181	92,000	210,000	731,000	795,000	---	---	---	1,828,000	---	443,731
ZUMBRO FALLS	237	---	---	---	200,000	---	---	---	200,000	200,000	---
ZUMBROTA	2,504	---	1,070,000	2,395,000	---	---	---	---	3,465,000	---	728,500
TOTAL	436,025	94,688,168	93,152,431	136,333,480	202,380,756	---	42,551,295	4,745,000	573,851,130	93,871,593	90,322,029



Appendix A

Scope of Report

... funds, and Debt Service Fund ...
... of the city governmental funds ...
... of public service activities. The operations ...



Appendix A Scope of Report

This report provides a summary of the financial operations of the 668 cities under 2,500 in population for the calendar year 1997. Information concerning Minnesota cities over 2,500 in population is contained in a separate report.

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

In accordance with Minnesota Statutes § 471.698, cities must prepare and submit an annual detailed statement of the financial affairs of the city to the State Auditor. Of the 668 cities under 2,500 in population, 365 cities submitted an annual detailed statement of the financial affairs of the city using the cash basis of accounting.

The remaining 303 cities have elected to comply with Minnesota Statutes § 471.697. This statute requires cities to submit comprehensive annual financial reports and an audited financial statement prepared in accordance with Generally Accepted Accounting Principles (GAAP). The governmental funds are reported using the modified accrual basis of accounting, and the enterprise funds are reported using the accrual basis of accounting. Pursuant to Minnesota Statutes § 412.591, subdivision 2, cities operating under Option Plan "A" with the combined office of clerk-treasurer are also required to have an audit, although the audited financial statements may be on the cash basis of accounting.

Tables 2 and 3, which summarize the revenues and expenditures for the governmental functions (including expendable trust funds), are classified into five population types based on the 1997 population estimates from the Office of the State Demographer. These five types are:
This report includes the financial operations of the governmental funds for each city. These funds are

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

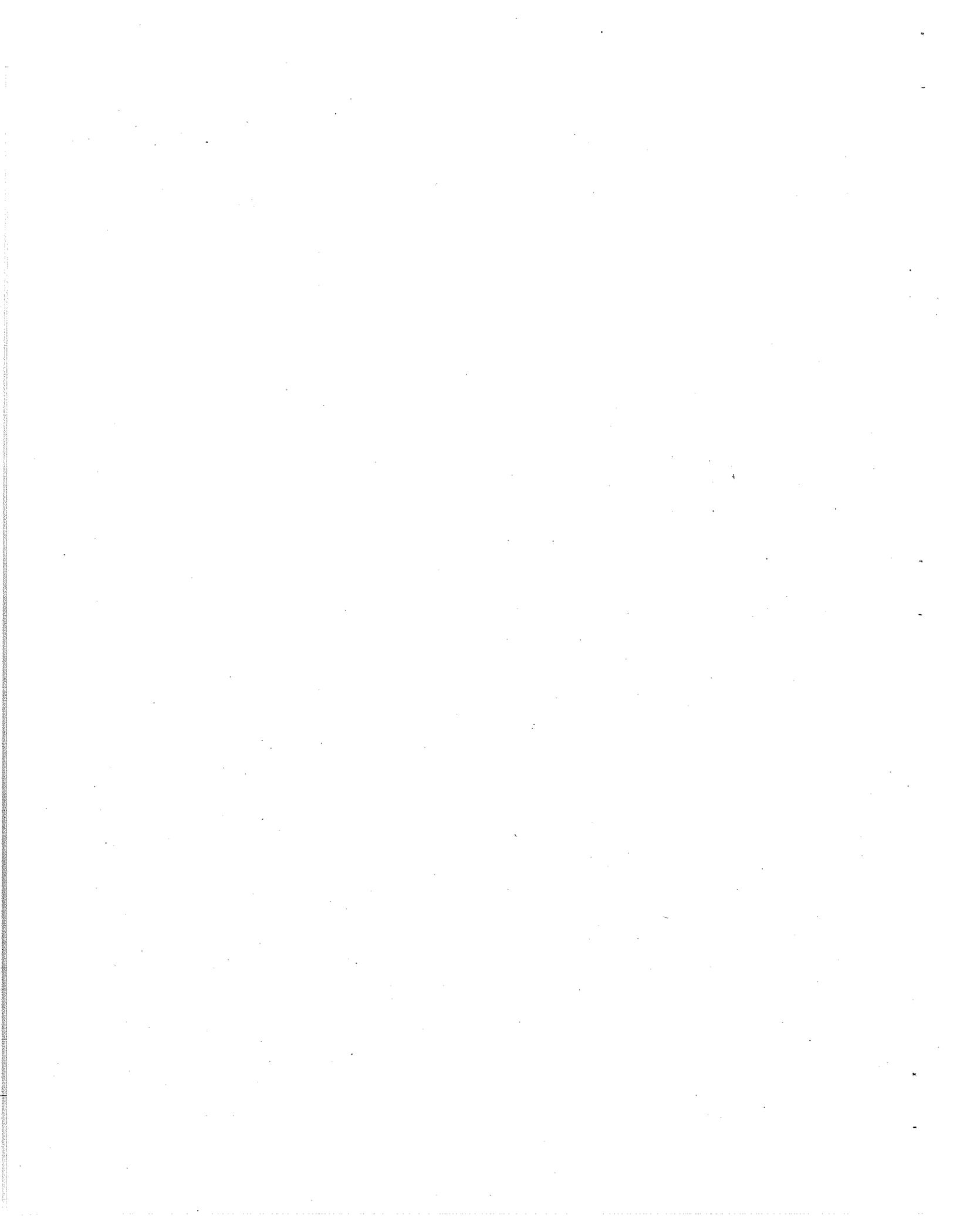
the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. Further, all reported enterprise funds are separated from the city governmental funds. Cities in Minnesota operate many types of public service enterprises. The operations of nine major

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.

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

Four cities failed to submit an annual reporting form and/or financial statement in time for this publication. They are Brookston, New London, Ronneby, and Spring Hill.

Glossary



Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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.

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, CDs, money market funds, and Treasury bonds and bills.

LICENSES AND PERMITS - Includes receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building 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.

Glossary

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

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

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

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

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

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

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

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

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

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

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