

**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								
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%		
<b>Revenues</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>			
Property Taxes	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%	3,219,169	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%
<b>Intergovernmental Revenues</b>															
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%
<b>Total Intergovernmental Revenues</b>	<b>28,012,386</b>	<b>31.1%</b>	<b>21,775,490</b>	<b>40.5%</b>	<b>20,737,928</b>	<b>43.9%</b>	<b>34,451,751</b>	<b>45.9%</b>	<b>23,161,256</b>	<b>46.4%</b>	<b>128,138,811</b>	<b>40.6%</b>	<b>124,968,984</b>	<b>41.0%</b>	<b>2.5%</b>
<b>Charges for Services</b>															
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%
<b>Total Charges for Services</b>	<b>7,223,267</b>	<b>8.0%</b>	<b>4,433,327</b>	<b>8.2%</b>	<b>3,366,689</b>	<b>7.1%</b>	<b>6,365,293</b>	<b>8.5%</b>	<b>4,869,888</b>	<b>9.8%</b>	<b>26,258,464</b>	<b>8.3%</b>	<b>25,012,382</b>	<b>8.2%</b>	<b>5.0%</b>
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%
<b>Total Revenues</b>	<b>89,952,753</b>	<b>100.0%</b>	<b>53,773,701</b>	<b>100.0%</b>	<b>47,292,333</b>	<b>100.0%</b>	<b>74,993,118</b>	<b>100.0%</b>	<b>49,938,264</b>	<b>100.0%</b>	<b>315,950,169</b>	<b>100.0%</b>	<b>304,580,361</b>	<b>100.0%</b>	<b>3.7%</b>
<b>Other Financing Sources</b>															
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		
<b>Total Revenues and Other Financing Sources</b>	<b>123,112,260</b>		<b>88,755,168</b>		<b>68,433,360</b>		<b>100,921,008</b>		<b>62,047,745</b>		<b>443,269,541</b>		<b>445,900,673</b>		

**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%	57,500	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%
<b>Total Expenditures</b>	<b>115,683,355</b>	<b>100.0%</b>	<b>76,822,678</b>	<b>100.0%</b>	<b>53,857,751</b>	<b>100.0%</b>	<b>88,524,264</b>	<b>100.0%</b>	<b>53,978,119</b>	<b>100.0%</b>	<b>388,866,167</b>	<b>100.0%</b>	<b>390,832,744</b>	<b>100.0%</b>	<b>-0.5%</b>
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		
<b>Total Expenditures and Other Uses</b>	<b>132,184,056</b>		<b>84,626,611</b>		<b>60,984,253</b>		<b>95,859,613</b>		<b>57,925,685</b>		<b>431,580,218</b>		<b>428,440,030</b>		