

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

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

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

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

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

<i>Name of City</i>	<i>AUSTIN</i>	<i>BAXTER</i>	<i>BAYPORT</i>	<i>BELLE PLAINE</i>	<i>BEMIDJI</i>	<i>BENSON</i>	<i>BIG LAKE</i>
Class of City	2	4	4	4	3	4	4
Population (1998) Estimate	22,028	5,189	3,095	3,481	12,090	3,316	4,767
Taxable Tax Capacity	8,951,288	5,557,996	2,741,120	1,906,274	5,038,838	692,052	2,146,223
1997 Net Tax Levy (Collectible in 1998)	2,163,862	1,100,488	1,051,238	495,911	1,077,656	215,602	651,465
Special Assessments Levy (Collectible in 1998)	329,548	312,396	43,379	215,896	258,390	---	159,931
REVENUES							
Property Taxes	2,249,646	1,106,764	805,081	635,543	1,102,346	227,117	637,508
Tax Increments	496,174	165,722	87,759	27,298	241,256	280,803	265,408
Franchise Taxes	96,570	13,246	---	---	46,809	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	98,349	---	---	---	8,549	---	---
Gravel and Gambling Taxes	9,265	---	2,459	---	---	---	---
Special Assessments	831,219	564,164	793,890	252,198	388,914	15,180	208,120
Licenses and Permits	313,559	124,613	41,657	140,980	198,629	53,591	251,548
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	604,763	---	---	---	---	---	---
All Other	2,016,366	39,583	---	20,832	332,889	---	25,000
State Grants							
Local Government Aid	4,616,490	121,564	63,220	318,487	2,359,748	867,445	302,321
HACA/MHHC (Homestead Credit)	1,310,825	201,614	166,593	156,107	233,453	105,659	171,431
Local Performance Aid	29,268	6,281	4,176	4,419	15,254	4,271	5,331
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	25,614	2,010	2,660	1,886	15,839	6,163	3,106
Highways	1,425,708	---	---	---	253,529	---	---
All Other	531,249	34,398	228,812	293,810	299,991	176,228	48,278
County Grants	225,792	42,307	1,656	2,200	62,491	---	---
Local Unit Grants	---	---	1,120	---	---	---	---
Total Intergovernmental Revenues	10,786,075	447,757	468,237	797,741	3,573,194	1,159,766	555,467
Departmental Fees and Service Charges							
General Government	5,760	---	2,339	60,899	163,705	---	---
Public Safety	85,683	---	107,410	---	173,050	40,988	53,635
Streets and Highways	---	---	---	7,863	---	1,325	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	8,649	---	4,184	---	---	7,381	---
Parks and Recreation	329,896	39,792	4,140	41,722	---	34,868	70,934
Airport	3,913	---	---	---	---	34,950	---
Transit	---	---	---	---	45,307	24,037	---
Cemetery	---	2,068	5,615	---	---	2,232	---
All Other	847,556	7,500	38,419	350	40,290	---	793,181
Total Fees and Service Charges	1,281,457	49,360	162,107	110,834	422,352	145,781	917,750
Fines and Forfeits	58,325	19,937	30,851	21,829	395,446	16,720	34,384
Interest Earnings	1,245,927	322,201	315,747	66,034	444,242	145,903	239,901
All Other Revenues	2,030,296	17,288	1,368,055	181,370	442,402	559,021	601,119
Total Revenues	19,496,862	2,831,052	4,075,843	2,233,827	7,264,139	2,603,882	3,711,205
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,844,160	---	---	413,480	3,323,552	---	340,000
Other Long-term Indebtedness	---	---	---	178,650	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,844,160	---	---	592,130	3,323,552	---	340,000
Other Financing Sources	---	---	---	---	2,581	---	---
Transfers from Enterprise Funds	---	71,220	41,471	98,078	354,562	473,166	95,000
Transfers from Governmental Funds	508,933	8,496	621,195	197,257	488,404	488,404	208,758
Total Revenues & Other Financing Sources	21,849,955	2,910,768	4,738,509	3,121,292	11,042,161	3,565,452	4,354,963
Type of Public Service Enterprises (see footnote page)	W,S,E,O	W,S	W,S	W,S,O	L,W,S,R,O	L,W,S,R,E,O	L,W,S

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

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

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

<i>Name of City</i>	<i>BLAINE</i>	<i>BLOOMINGTON</i>	<i>BLUE EARTH</i>	<i>BRAINERD</i>	<i>BRECKENRIDGE</i>	<i>BROOKLYN CENTER</i>	<i>BROOKLYN PARK</i>
Class of City	2	2	4	3	4	2	2
Population (1998) Estimate	44,852	87,476	3,677	13,183	3,693	28,535	63,940
Taxable Tax Capacity	27,361,074	105,933,068	1,252,271	5,554,137	978,095	19,329,191	37,881,377
1997 Net Tax Levy (Collectible in 1998)	4,072,044	21,646,489	687,171	1,789,453	251,102	5,384,338	9,708,363
Special Assessments Levy (Collectible in 1998)	1,283,729	1,385,636	219,231	273,149	224,103	541,477	1,708,929
REVENUES							
Property Taxes	5,456,286	22,567,016	711,867	1,930,314	227,210	7,562,822	13,174,886
Tax Increments	1,581,042	15,058,965	170,738	153,519	21,062	1,962,289	8,821,422
Franchise Taxes	325,989	513,601	152,933	48,196	12,024	---	---
Local Sales Tax	---	946,268	---	---	---	---	---
Hotel/Motel Taxes	19,746	8,911,741	---	153,736	---	660,613	14,117
Gravel and Gambling Taxes	44,922	9,460	---	---	---	---	---
Special Assessments	3,253,156	1,800,311	347,572	476,376	439,363	1,016,733	3,383,174
Licenses and Permits	1,083,936	4,880,731	25,243	135,475	35,744	549,067	1,561,503
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	2,788	737,354	---	29,287	---	199,621	900,373
All Other	31,954	3,356,021	---	438,981	8,307,648	5,208	183,705
State Grants							
Local Government Aid	1,364,391	---	725,977	2,181,111	1,072,442	2,012,749	1,723,492
HACA/MHHC (Homestead Credit)	1,756,643	3,477,707	335,694	565,314	133,318	1,325,931	2,748,368
Local Performance Aid	57,032	115,700	4,913	16,689	4,913	37,778	81,245
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,587	727,102	3,332	21,890	6,633	34,365	89,919
Highways	1,718,765	9,135,417	---	87,912	---	791,558	3,221,287
All Other	288,834	2,114,007	101,702	798,961	2,386,407	526,433	441,023
County Grants	2,151	365,080	55,910	296,579	---	---	---
Local Unit Grants	255,900	197,863	---	---	10,000	2,700	---
Total Intergovernmental Revenues	5,501,045	20,226,251	1,227,528	4,436,724	11,921,361	4,936,343	9,389,412
Departmental Fees and Service Charges							
General Government	101,270	18,220	1,438	9,533	88,928	31,804	165,583
Public Safety	58,303	153,929	21,817	267,664	90,318	31,980	113,239
Streets and Highways	13,926	---	12,189	---	5,750	---	945,627
Sanitation (Refuse Collection)	---	---	35,875	---	---	---	---
Libraries	---	---	1,189	---	---	---	---
Parks and Recreation	937,020	1,510,420	32,361	366,380	36,291	707,830	463,477
Airport	---	---	41,470	310,134	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	71,100	---	---	---	---	---
All Other	1,700,860	829,932	---	588,971	16,575	---	13,874
Total Fees and Service Charges	2,811,379	2,583,601	146,339	1,542,682	237,862	771,614	1,701,800
Fines and Forfeits	247,142	702,184	14,261	223,790	23,487	193,688	509,507
Interest Earnings	3,280,611	5,762,758	339,640	220,283	135,154	1,732,579	3,754,991
All Other Revenues	384,781	4,289,021	949,045	210,503	749,168	376,613	3,804,391
Total Revenues	23,990,035	88,251,908	4,085,166	9,531,598	13,802,435	19,762,361	46,115,203
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,088,971	2,055,000	716,092	---	1,815,914	2,670,000	5,888,136
Other Long-term Indebtedness	737,410	---	---	---	298,000	62,400	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,826,381	2,055,000	716,092	---	2,113,914	2,732,400	5,888,136
Other Financing Sources	176,062	100,000	---	217,835	---	---	---
Transfers from Enterprise Funds	---	1,310,257	55,000	424,970	378,169	75,000	1,277,223
Transfers from Governmental Funds	8,864,988	9,790,794	92,041	3,226,986	419,221	3,571,198	6,817,713
Total Revenues & Other Financing Sources	35,857,466	101,507,959	4,948,299	13,401,389	16,713,739	26,140,959	60,098,275
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S,O	L,S,O	W,S,E	W,S,E	L,W,S,O	W,S,O

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<i>Name of City</i>	<i>GRAND RAPIDS</i>	<i>GRANITE FALLS</i>	<i>GRANT</i>	<i>HAM LAKE</i>	<i>HASTINGS</i>	<i>HERMANTOWN</i>	<i>HIBBING</i>
Class of City	4	4	4	4	3	4	3
Population (1998) Estimate	8,495	3,098	4,178	12,029	17,626	7,211	17,720
Taxable Tax Capacity	5,513,826	1,313,783	4,819,220	8,071,906	11,092,329	5,554,015	5,750,566
1997 Net Tax Levy (Collectible in 1998)	2,563,762	444,900	387,734	1,120,719	3,822,906	901,250	3,868,281
Special Assessments Levy (Collectible in 1998)	405,237	69,726	35,428	167,664	508,468	265,205	47,410
REVENUES							
Property Taxes	2,151,326	444,760	405,535	1,339,175	4,800,601	908,311	3,073,533
Tax Increments	905,741	204,558	---	---	271,222	238,415	244,416
Franchise Taxes	413,005	---	3,083	15,251	144,145	16,655	24,000
Local Sales Tax	---	---	---	---	---	700,038	---
Hotel/Motel Taxes	---	---	---	---	3,289	---	---
Gravel and Gambling Taxes	---	---	2,300	---	5,432	---	---
Special Assessments	919,730	132,998	123,814	339,486	1,553,172	422,828	50,637
Licenses and Permits	98,823	26,850	29,525	303,924	457,480	81,292	102,693
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	42,700	---	---	---
All Other	90,284	32,299	---	18,126	139,604	59,852	127,776
State Grants							
Local Government Aid	1,374,453	585,094	3,837	179,982	1,331,853	410,549	4,307,437
HACA/MHHC (Homestead Credit)	500,664	75,601	52,744	202,630	998,274	445,535	1,217,715
Local Performance Aid	11,089	4,048	---	14,620	22,426	9,454	23,625
Taconite Relief and Aids	152,751	---	---	---	---	---	2,406,270
PERA Aid	11,699	5,383	155	2,866	13,896	2,937	36,549
Highways	373,115	---	---	363,155	171,610	248,074	951,657
All Other	192,159	352,948	---	64,870	238,953	76,571	455,778
County Grants	---	---	---	30,309	17,471	---	6,992
Local Unit Grants	464,176	---	---	---	---	---	361,307
Total Intergovernmental Revenues	3,170,390	1,055,373	56,736	919,258	2,934,087	1,252,972	9,895,106
Departmental Fees and Service Charges							
General Government	102,770	---	7,208	---	687,236	---	36,450
Public Safety	182,989	18,535	---	---	880,076	---	671,685
Streets and Highways	98,929	48,550	---	---	66,281	---	1,809
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	169,069	---	---	---	---	---	22,803
Parks and Recreation	591,572	42,642	---	---	217,349	---	375,136
Airport	---	6,740	---	---	---	---	---
Transit	---	16,080	---	---	---	---	32,229
Cemetery	---	700	---	---	---	---	95,225
All Other	13,150	---	---	8,865	951	---	---
Total Fees and Service Charges	1,158,479	133,247	7,208	8,865	1,851,893	---	1,235,337
Fines and Forfeits	115,653	17,733	13,865	30,391	91,510	38,307	89,043
Interest Earnings	567,259	135,662	30,579	153,960	841,401	253,306	136,840
All Other Revenues	1,298,487	194,517	891	401,993	386,703	310,082	920,726
Total Revenues	10,798,893	2,345,698	673,536	3,512,303	13,340,935	4,222,206	15,772,331
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,762,409	2,445,890	---	585,257	8,370,919	4,854,345	1,245,000
Other Long-term Indebtedness	297,251	---	---	---	208,688	---	400,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,059,660	2,445,890	---	585,257	8,579,607	4,854,345	1,645,000
Other Financing Sources	---	---	---	---	---	576	---
Transfers from Enterprise Funds	2,500	310,268	---	---	619,596	---	---
Transfers from Governmental Funds	1,837,626	261,178	---	888,293	1,147,411	10,524	169,795
Total Revenues & Other Financing Sources	15,698,679	5,363,034	673,536	4,985,853	23,687,549	9,087,651	17,587,126
Type of Public Service Enterprises (see footnote page)	W,S,E,O	L,W,S,H,N,E,O			W,S,E,O	W,S	W,S,R,E,O

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<i>Name of City</i>	<i>PLYMOUTH</i>	<i>PRINCETON</i>	<i>PRIOR LAKE</i>	<i>PROCTOR</i>	<i>RAMSEY</i>	<i>RED WING</i>	<i>REDWOOD FALLS</i>
Class of City	2	4	3	4	3	3	4
Population (1998) Estimate	62,979	3,978	14,687	3,007	18,079	15,854	5,226
Taxable Tax Capacity	78,599,959	1,856,108	11,069,419	1,036,749	10,157,430	25,401,486	2,153,316
1997 Net Tax Levy (Collectible in 1998)	10,470,952	906,241	3,436,851	346,450	1,795,588	8,429,598	915,999
Special Assessments Levy (Collectible in 1998)	1,957,249	163,341	363,408	58,653	392,003	428,255	42,453
REVENUES							
Property Taxes	11,658,067	919,972	4,568,333	337,334	2,261,290	8,902,199	784,826
Tax Increments	1,113,492	343,008	173,576	79,426	1,644,068	1,172,079	248,275
Franchise Taxes	---	---	62,440	14,803	---	74,836	34,624
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	5,116	---	---	31,645
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	3,908,217	233,850	893,361	50,597	555,076	653,283	67,688
Licenses and Permits	2,288,810	87,292	453,827	27,734	404,718	641,379	58,126
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	305,078	---	---	---	---	---	---
All Other	1,215,335	23,914	124,812	(22,659)	84,111	665,684	8,812
State Grants							
Local Government Aid	---	409,812	17,875	478,908	333,751	37,870	939,173
HACA/MHHC (Homestead Credit)	1,844,100	182,485	905,263	203,635	506,555	1,195,201	301,936
Local Performance Aid	79,982	---	17,919	4,008	---	---	6,845
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,993	5,874	11,905	2,817	5,568	32,922	6,664
Highways	2,208,481	---	764,612	866	265,004	1,337,159	154,649
All Other	2,900,832	92,583	235,975	91,316	92,246	330,942	211,295
County Grants	---	---	5,825	---	3,724	100,311	29,941
Local Unit Grants	5,009	---	319,608	4,509	10,754	---	33,153
Total Intergovernmental Revenues	8,605,810	714,668	2,403,794	763,400	1,301,713	3,700,089	1,692,468
Departmental Fees and Service Charges							
General Government	851,927	3,655	378,428	14,107	179,366	617,429	6,470
Public Safety	116,936	99,595	115,437	28,943	9,839	1,138,091	75,851
Streets and Highways	---	8,690	87,363	87	105,235	84,348	---
Sanitation (Refuse Collection)	---	1,272	---	---	---	---	---
Libraries	---	1,104	---	---	---	9,802	---
Parks and Recreation	1,693,876	8,723	436,734	11,963	61,830	86,112	108,947
Airport	---	---	---	---	---	23,116	19,999
Transit	---	---	---	---	---	40,305	---
Cemetery	---	24,542	---	---	---	41,395	---
All Other	---	22,076	539,314	---	6	---	5,999
Total Fees and Service Charges	2,662,739	169,657	1,557,276	55,100	356,276	2,040,598	217,266
Fines and Forfeits	597,564	30,708	95,024	24,192	47,987	118,154	39,622
Interest Earnings	4,112,759	124,610	1,092,063	39,541	973,588	649,749	240,212
All Other Revenues	2,410,972	496,037	167,575	25,227	377,216	1,700,493	338,376
Total Revenues	37,358,430	3,119,802	11,467,269	1,422,470	7,921,932	19,652,859	3,753,128
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	10,325,000	---	---	1,115,836	---
Other Long-term Indebtedness	---	---	---	---	---	480,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	10,325,000	---	---	1,595,836	---
Other Financing Sources	---	52,500	---	625	57,074	---	---
Transfers from Enterprise Funds	344,422	22,500	422,120	1,000	568,710	908,921	3,346,441
Transfers from Governmental Funds	12,499,044	233,871	1,582,179	1,030	3,285,993	4,626,814	5,874,856
Total Revenues & Other Financing Sources	50,201,896	3,428,673	23,796,568	1,425,125	11,833,709	26,784,430	12,974,425
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,R,E,O	W,S,O	L,W,S,E,O	W,S,O	W,S,R,O	L,W,S,H,E,O

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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