

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	2,938	17,923	8,607	24,358	18,145	44,818	9,666
Taxable Tax Capacity	3,521,749	7,059,112	6,213,812	15,439,016	10,324,533	32,360,420	9,970,750
1998 Net Tax Levy (Collectible in 1999)	569,226	1,879,630	1,595,481	3,099,750	2,269,636	9,179,032	1,737,363
Special Assessments Levy (Collectible in 1999)	787	468,154	346,883	473,456	50,557	3,609,968	200,297
REVENUES							
Property Taxes	596,157	1,884,701	1,737,740	3,545,006	2,979,142	10,156,616	1,947,576
Tax Increments	3,720	285,709	396,847	783,000	2,419,431	842,113	250,311
Franchise Taxes	---	1,170,288	46,942	---	906,726	776,855	40,539
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	126,723	---	---	11,091	39,489	---
Gravel and Gambling Taxes	2,225	---	---	---	---	---	---
Special Assessments	44,156	588,560	391,231	4,191,159	62,153	8,261,314	209,100
Licenses and Permits	226,970	401,173	179,161	609,344	414,180	1,287,836	402,105
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	334,253	---	---	15,556	143,324	---	---
All Other	19,353	---	235,095	36,250	---	180,005	---
State Grants							
Local Government Aid	---	4,206,651	1,234,447	111,145	1,293,751	341,927	---
HACA/MHHC (Homestead Credit)	113,726	762,448	386,421	462,796	709,631	2,562,747	95,799
Local Performance Aid	3,510	21,807	10,178	27,087	21,592	51,605	11,736
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	634	22,335	15,534	10,093	28,509	36,095	5,179
Highways	---	1,411,125	707,554	214,345	199,343	489,166	66,866
All Other	200,432	309,946	199,143	171,430	259,161	398,192	159,451
County Grants	13,241	306,167	---	50,254	93,580	37,144	---
Local Unit Grants	2,592	---	---	14,015	67,934	---	---
Total Intergovernmental Revenues	687,741	7,040,479	2,788,372	1,112,971	2,816,825	4,096,881	339,031
Departmental Fees and Service Charges							
General Government	17,859	9,307	---	766,307	77,408	17,297	22,218
Public Safety	---	2,573	188,910	---	344,467	179,550	6,332
Streets and Highways	---	---	---	128,978	7,279	---	---
Sanitation (Refuse Collection)	---	---	---	5,340	---	---	---
Libraries	---	120	---	---	---	---	---
Parks and Recreation	900	434,020	850	399,028	287,351	944,609	114,670
Airport	---	14,890	32,866	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	37,555	19,375	---
All Other	---	525,388	65,733	---	61,351	---	---
Total Fees and Service Charges	18,759	986,298	288,359	1,299,653	815,411	1,160,831	143,220
Fines and Forfeits	21,619	144,159	89,019	78,396	229,531	127,355	30,924
Interest Earnings	11,503	649,549	308,712	802,655	462,016	104,066	423,971
All Other Revenues	3,216	766,403	849,363	410,085	711,919	1,639,472	277,299
Total Revenues	1,616,066	14,044,042	7,075,746	12,832,269	11,828,425	28,492,828	4,064,076
Other Financing Sources							
Borrowing							
Bonded Indebtedness	94,124	---	1,109,981	6,012,930	---	3,798,086	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	94,124	---	1,109,981	6,012,930	---	3,798,086	---
Other Financing Sources	---	---	---	461,817	---	---	---
Transfers from Enterprise Funds	---	---	325,000	166,346	2,136,274	3,250,506	78,528
Transfers from Governmental Funds	139,131	248,500	2,859,185	1,809,437	3,954,000	12,466,010	678,500
Total Revenues & Other Financing Sources	<u>1,849,321</u>	<u>14,292,542</u>	<u>11,369,912</u>	<u>21,282,799</u>	<u>17,918,699</u>	<u>48,007,430</u>	<u>4,821,104</u>
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, 1999

<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	360,124	1,036,477	981,074	1,686,027	1,027,192	2,359,236	609,402
- Capital Outlay	---	14,359	14,483	14,059	---	229,267	12,210
Public Safety							
Police & Ambulance - Current Expenditures	75,573	2,520,917	1,137,954	927,868	2,723,160	4,269,767	573,195
- Capital Outlay	---	20,705	67,803	---	12,211	352,471	---
Fire - Current Expenditures	134,082	1,139,772	292,335	545,600	382,073	923,503	326,074
- Capital Outlay	---	17,297	86,042	22,183	101,864	506,376	---
Other Public Safety - Current Expenditures	48,205	222,264	198,528	324,157	108,136	429,885	115,167
- Capital Outlay	---	441	---	628	---	---	699
Streets & Highways - Maintenance	149,738	1,587,697	586,190	1,295,766	1,403,742	2,733,357	240,443
- Lighting	2,107	185,980	54,476	135,170	---	---	---
- Construction	188,186	3,072,038	1,407,316	8,365,862	426,546	6,307,357	95,357
- Other Capital Outlay	---	54,452	200,600	474,811	542,124	11,767	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	12,205	---	191,633	109,528	---	---	---
- Capital Outlay	---	---	---	4,625	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	498,397	---	---	---	---	---
- Capital Outlay	---	126,674	---	---	---	---	---
Parks & Recreation - Current Expenditures	7,063	1,902,808	405,958	539,022	1,134,358	2,735,565	412,575
- Capital Outlay	73,582	65,526	79,150	64,100	128,235	1,272,263	121,606
Housing & Economic Development - Current Expenditures	26,902	532,894	325,014	112,480	454,604	231,230	152,929
- Capital Outlay	483,688	491,207	---	---	1,135,451	---	2,123,056
Conservation of Natural Resources - Current Expenditures	---	17,819	---	---	---	---	---
- Capital Outlay	---	16,608	---	---	---	---	---
Airport - Current Expenditures	---	136,906	89,425	---	---	---	---
- Capital Outlay	---	33,053	95,241	---	---	---	---
Transit - Current Expenditures	---	15,000	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	24,590	---	482,312	719
All Other Unallocated - Current Expenditures	7,098	77,937	10,075	134,490	98,979	9,374	98,321
- Capital Outlay	---	10,693	---	3,848	---	156,453	13,322
Capital Outlay for Enterprise Funds	---	---	---	---	---	1,283,444	---
Debt Service - Principal Payments	5,000	549,536	98,000	3,775,000	1,620,000	7,410,000	---
Debt Service - Interest and Fiscal Charges	1,187	341,226	222,723	1,377,209	628,017	2,759,174	136,996
<i>Total Current Expenditures</i>	823,097	9,874,868	4,272,662	5,834,698	7,332,244	14,174,229	2,528,825
<i>Total Capital Outlay</i>	745,456	3,923,053	1,950,635	8,950,116	2,346,431	10,119,398	2,366,250
<i>Total Debt Service</i>	6,187	890,762	320,723	5,152,209	2,248,017	10,169,174	136,996
Total Expenditures	1,574,740	14,688,683	6,544,020	19,937,023	11,926,692	34,462,801	5,032,071
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	476,937	---	---	---	---
Transfers to Governmental Funds	139,131	248,500	2,859,185	1,809,437	3,954,000	12,466,010	678,500
Total Expenditures & Other Financing Uses	<u>1,713,871</u>	<u>14,937,183</u>	<u>9,880,142</u>	<u>21,746,460</u>	<u>15,880,692</u>	<u>46,928,811</u>	<u>5,710,571</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	22,016	5,475	3,069	3,616	12,200	3,309	5,190
Taxable Tax Capacity	8,617,046	5,477,894	1,491,138	1,974,489	4,722,185	711,394	2,175,830
1998 Net Tax Levy (Collectible in 1999)	2,164,034	1,345,994	621,471	553,690	1,157,361	234,905	743,851
Special Assessments Levy (Collectible in 1999)	362,045	411,266	42,051	310,275	233,009	---	197,581
REVENUES							
Property Taxes	2,250,497	1,323,790	864,426	701,116	1,187,537	247,320	730,814
Tax Increments	431,483	139,535	227,079	197,420	275,190	248,106	266,572
Franchise Taxes	97,269	14,741	---	23,450	51,055	15,888	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	109,361	---	---	---	8,421	---	---
Gravel and Gambling Taxes	8,972	---	5,246	---	---	---	---
Special Assessments	813,724	559,885	69,405	710,359	854,253	16,630	176,080
Licenses and Permits	328,750	273,463	81,545	188,508	238,837	31,369	445,038
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	44,925	---	---	221,227	857,579	---	---
All Other	---	---	---	32,594	124,530	19,404	81,150
State Grants							
Local Government Aid	4,709,064	121,570	72,336	331,803	2,440,074	889,103	318,431
HACA/MHHC (Homestead Credit)	1,310,702	201,613	166,572	156,324	235,154	105,865	171,868
Local Performance Aid	26,649	6,080	3,795	4,130	14,146	4,019	5,266
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	62,058	2,010	2,660	1,886	15,839	6,163	3,106
Highways	1,289,364	16,770	---	---	937,692	---	---
All Other	622,450	35,165	91,466	42,406	407,644	177,816	55,721
County Grants	199,982	42,312	5,153	---	---	---	---
Local Unit Grants	---	---	---	---	---	---	250,000
Total Intergovernmental Revenues	8,265,194	425,520	341,982	790,370	5,032,658	1,202,370	885,542
Departmental Fees and Service Charges							
General Government	3,422	---	---	5,304	471,019	---	12,354
Public Safety	95,580	---	129,450	31,793	178,242	48,789	54,263
Streets and Highways	---	---	---	17,813	---	4,446	9,177
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	9,450	---	3,956	---	---	6,173	---
Parks and Recreation	344,946	91,537	2,740	57,220	---	38,248	137,903
Airport	500	---	---	---	---	27,438	---
Transit	---	---	---	---	43,669	22,722	---
Cemetery	---	5,149	10,165	---	---	8,275	---
All Other	39,400	---	41,439	7,360	56,657	---	84,610
Total Fees and Service Charges	493,298	96,686	187,750	119,490	749,587	156,091	298,307
Fines and Forfeits	56,967	20,567	44,168	24,515	261,266	16,526	65,933
Interest Earnings	637,185	370,601	236,744	87,173	160,318	114,753	139,656
All Other Revenues	5,421,717	194,855	775,655	186,038	316,560	506,134	461,859
Total Revenues	18,914,417	3,419,643	2,834,000	3,028,439	9,135,682	2,555,187	3,469,801
Other Financing Sources							
Borrowing							
Bonded Indebtedness	623,576	---	---	2,719,194	835,000	---	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	623,576	---	---	2,719,194	835,000	---	---
Other Financing Sources	97,000	---	---	---	---	---	---
Transfers from Enterprise Funds	---	124,439	21,065	137,815	280,000	166,530	95,000
Transfers from Governmental Funds	1,082,000	8,496	638,266	321,255	434,158	605,158	302,675
Total Revenues & Other Financing Sources	<u>20,716,993</u>	<u>3,552,578</u>	<u>3,493,331</u>	<u>6,206,703</u>	<u>10,684,840</u>	<u>3,326,875</u>	<u>3,867,476</u>
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, 1999

<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	1,040,703	455,247	360,013	438,293	1,094,196	383,477	368,886
- Capital Outlay	122,252	61,447	16,123	7,657	454,394	12,816	47,500
Public Safety							
Police & Ambulance - Current Expenditures	2,167,104	513,159	410,466	357,583	1,957,112	355,865	494,909
- Capital Outlay	73,425	38,384	35,131	33,166	57,398	10,867	10,500
Fire - Current Expenditures	1,009,503	94,086	141,434	62,768	554,126	121,651	97,478
- Capital Outlay	86,782	---	6,950	---	20,234	270,207	48,120
Other Public Safety - Current Expenditures	290,469	64,307	---	2,516	141,397	37,115	108,983
- Capital Outlay	---	7,432	---	---	1,214	---	21,891
Streets & Highways - Maintenance	2,453,104	222,638	124,403	194,061	1,185,064	334,566	158,083
- Lighting	152,947	---	21,399	48	---	---	43,169
- Construction	1,365,319	914,981	380	2,574,200	1,473,313	29,287	18,270
- Other Capital Outlay	1,300,104	41,449	---	89,617	---	115,304	35,000
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	5,154	57	---	---	30,073
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,250	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	876,749	---	228,042	9,291	88,394	49,687	24,295
- Capital Outlay	37,801	---	13,347	---	283	11,503	---
Parks & Recreation - Current Expenditures	1,904,345	215,619	68,926	164,443	525,530	191,136	100,564
- Capital Outlay	150,954	106,412	891	3,000	306,178	49,653	79,488
Housing & Economic Development - Current Expenditures	455,086	15,560	---	278,262	181,544	114,658	170,746
- Capital Outlay	291,998	44,177	---	122	1,360,662	153,206	267,515
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	46,628	---	---	---	---	34,265	---
- Capital Outlay	139,618	---	---	---	---	5,818	---
Transit - Current Expenditures	---	---	---	---	174,711	129,007	---
- Capital Outlay	---	---	---	---	158,897	50,172	---
Unallocated Insurance	---	---	---	---	---	118,322	---
All Other Unallocated - Current Expenditures	103,887	2,341	16,496	6,370	124,092	59,725	79,857
- Capital Outlay	5,499	366	---	2,871	---	---	---
Capital Outlay for Enterprise Funds	---	---	23,444	---	---	---	---
Debt Service - Principal Payments	800,792	1,170,633	1,700,000	385,000	615,000	168,483	348,923
Debt Service - Interest and Fiscal Charges	701,685	352,793	244,186	417,678	327,428	116,466	195,291
<i>Total Current Expenditures</i>	10,501,775	1,582,957	1,376,333	1,513,692	6,026,166	1,929,474	1,677,043
<i>Total Capital Outlay</i>	3,573,752	1,214,648	96,266	2,710,633	3,832,573	708,833	528,284
<i>Total Debt Service</i>	1,502,477	1,523,426	1,944,186	802,678	942,428	284,949	544,214
Total Expenditures	15,578,004	4,321,031	3,416,785	5,027,003	10,801,167	2,923,256	2,749,541
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	2,045,000	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	126,873	---	---	---	---	---	---
Transfers to Governmental Funds	1,082,000	8,496	638,266	321,255	434,158	605,158	302,675
Total Expenditures & Other Financing Uses	<u>16,786,877</u>	<u>6,374,527</u>	<u>4,055,051</u>	<u>5,348,258</u>	<u>11,235,325</u>	<u>3,528,414</u>	<u>3,052,216</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	46,166	87,476	3,642	13,122	3,707	28,597	65,128
Taxable Tax Capacity	28,101,566	105,412,071	1,217,608	5,263,715	984,681	18,903,046	37,519,913
1998 Net Tax Levy (Collectible in 1999)	5,274,056	22,410,132	701,220	1,820,707	251,108	5,528,413	10,512,184
Special Assessments Levy (Collectible in 1999)	1,011,983	1,325,001	228,296	254,319	311,483	688,692	1,892,598
REVENUES							
Property Taxes	6,663,514	23,773,100	725,084	1,964,169	247,454	7,740,375	13,819,604
Tax Increments	1,582,736	14,520,763	153,357	160,690	48,878	2,902,590	9,673,925
Franchise Taxes	614,772	575,555	146,849	49,500	12,400	---	---
Local Sales Tax	---	926,415	---	---	---	---	---
Hotel/Motel Taxes	19,677	9,358,491	1,403	169,683	---	808,266	13,716
Gravel and Gambling Taxes	55,719	9,233	---	---	---	---	---
Special Assessments	2,744,326	1,743,310	390,088	687,461	420,747	898,606	4,532,992
Licenses and Permits	1,584,999	4,345,017	24,418	169,478	35,420	763,960	2,028,335
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	318,365	1,052,331	---	39,961	1,257,428	77,736	738,596
All Other	19,375	2,999,583	---	344,322	1,007,481	37,425	7,431
State Grants							
Local Government Aid	1,382,083	---	754,317	2,290,033	1,094,483	2,069,744	1,913,588
HACA/MHHC (Homestead Credit)	1,757,097	3,723,831	335,795	565,821	134,556	1,325,769	2,748,033
Local Performance Aid	53,094	52,898	4,477	15,935	4,497	34,529	75,680
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,587	121,297	3,332	21,890	6,633	34,365	59,946
Highways	1,294,702	8,290,689	---	342,623	5,597	617,039	1,571,308
All Other	361,456	3,959,605	282,422	1,059,033	368,879	4,352,390	568,289
County Grants	---	328,406	57,711	191,235	---	---	---
Local Unit Grants	230,980	482,846	20,462	2,000	10,000	53,168	---
Total Intergovernmental Revenues	5,439,739	21,011,486	1,458,516	4,872,853	3,889,554	8,602,165	7,682,871
Departmental Fees and Service Charges							
General Government	10,785	69,993	1,371	19,200	---	40,246	190,128
Public Safety	90,133	150,097	19,870	273,266	92,098	41,864	127,702
Streets and Highways	108,574	193,138	14,949	---	184	---	945,463
Sanitation (Refuse Collection)	---	---	40,819	---	---	---	---
Libraries	---	---	2,157	---	---	---	---
Parks and Recreation	1,203,023	1,563,912	35,650	413,235	36,786	669,132	613,514
Airport	---	---	44,042	278,751	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	48,674	---	---	---	---	---
All Other	2,110,077	289,861	60,465	456,307	63,162	11,288	11,709
Total Fees and Service Charges	3,522,592	2,315,675	219,323	1,440,759	192,230	762,530	1,888,516
Fines and Forfeits	286,536	846,965	19,890	248,552	34,129	225,468	491,070
Interest Earnings	374,950	2,334,461	256,954	245,154	142,202	609,879	3,270,886
All Other Revenues	347,629	4,480,784	848,389	316,900	553,116	2,547,842	2,709,340
Total Revenues	23,237,189	86,241,255	4,244,271	10,325,199	5,576,130	25,861,681	46,111,255
Other Financing Sources							
Borrowing							
Bonded Indebtedness	8,922,983	2,060,576	1,129,005	705,000	155,388	1,585,000	---
Other Long-term Indebtedness	865,650	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	9,788,633	2,060,576	1,129,005	705,000	155,388	1,585,000	---
Other Financing Sources	193,697	---	---	326,563	---	---	---
Transfers from Enterprise Funds	400,000	172,180	119,487	180,000	276,498	75,000	48,404
Transfers from Governmental Funds	5,734,428	9,064,422	208,937	3,601,783	307,215	3,580,433	10,811,806
Total Revenues & Other Financing Sources	<u>39,353,947</u>	<u>97,538,433</u>	<u>5,701,700</u>	<u>15,138,545</u>	<u>6,315,231</u>	<u>31,102,114</u>	<u>56,971,465</u>
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, 1999

<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	2,728,698	5,683,750	297,066	711,999	345,678	1,969,866	3,863,782
- Capital Outlay	205,973	36,903	15,763	19,602	30,852	53,644	153,947
Public Safety							
Police & Ambulance - Current Expenditures	3,435,855	11,401,823	325,162	1,932,219	547,856	4,309,397	8,035,176
- Capital Outlay	40,924	130,009	20,508	88,736	30,845	3,264,379	16,614
Fire - Current Expenditures	570,587	2,219,138	78,828	712,765	69,952	584,690	1,230,261
- Capital Outlay	81,248	50,871	50,943	56,890	59,625	2,882,418	66,128
Other Public Safety - Current Expenditures	678,731	1,159,830	35,513	45,836	2,450,359	364,069	581,274
- Capital Outlay	60,955	---	---	---	379,844	7,500	---
Streets & Highways - Maintenance	1,479,695	3,866,690	408,584	510,636	349,280	1,956,967	3,942,164
- Lighting	172,989	662,464	31,255	---	---	140,456	421,292
- Construction	3,295,573	10,034,269	123,025	1,445,042	152,757	2,380,693	5,465,549
- Other Capital Outlay	4,191	---	49,938	55,777	45,288	50,889	5,617
Sanitation - Refuse Collection & Disposal	---	---	---	176,008	---	---	---
- Other Sanitation	---	---	50,109	81,000	---	---	---
- Capital Outlay	---	---	---	7,972	---	---	---
Health - Current Expenditures	---	3,962,911	---	---	---	---	---
- Capital Outlay	---	18,572	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	131,972	79,871	64,600	---	---
- Capital Outlay	---	---	9,575	46,091	---	---	---
Parks & Recreation - Current Expenditures	1,384,802	6,827,377	124,063	1,071,262	280,450	2,217,156	4,039,806
- Capital Outlay	758,847	1,208,200	72,364	231,363	195,184	304,869	1,356,074
Housing & Economic Development - Current Expenditures	937,653	7,960,702	453,172	585,589	150,564	2,664,567	6,206,387
- Capital Outlay	5,103,295	4,984,377	899,044	237,079	200,905	4,843,751	1,060,569
Conservation of Natural Resources - Current Expenditures	---	---	---	---	12,872	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	45,667	360,812	---	---	---
- Capital Outlay	---	---	89,011	275,868	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	16,537	34,249	---	---
All Other Unallocated - Current Expenditures	971,796	114,552	22,124	1,077,091	356,509	---	106,352
- Capital Outlay	623,802	279,159	---	50,769	---	17,286	8,000
Capital Outlay for Enterprise Funds	1,191,306	---	163,366	---	---	---	816,794
Debt Service - Principal Payments	3,620,000	14,310,000	890,000	952,932	736,000	2,085,000	2,531,000
Debt Service - Interest and Fiscal Charges	1,553,405	6,146,793	893,607	268,906	205,229	1,387,881	3,276,420
<i>Total Current Expenditures</i>	12,360,806	43,859,237	2,003,515	7,361,625	4,662,369	14,207,168	28,426,494
<i>Total Capital Outlay</i>	11,366,114	16,742,360	1,493,537	2,515,189	1,095,300	13,805,429	8,949,292
<i>Total Debt Service</i>	5,173,405	20,456,793	1,783,607	1,221,838	941,229	3,472,881	5,807,420
Total Expenditures	28,900,325	81,058,390	5,280,659	11,098,652	6,698,898	31,485,478	43,183,206
Other Financing Uses							
Debt Redemption - Refunded Bonds	2,065,000	31,904,043	---	---	---	---	---
Other Financing Uses	---	---	---	---	12,783	---	---
Transfers to Enterprise Funds	---	1,265,000	22,170	---	18,590	124,357	200,000
Transfers to Governmental Funds	5,734,428	9,064,422	208,937	3,601,783	307,215	3,580,433	10,811,806
Total Expenditures & Other Financing Uses	<u>36,699,753</u>	<u>123,291,855</u>	<u>5,511,766</u>	<u>14,700,435</u>	<u>7,037,486</u>	<u>35,190,268</u>	<u>54,195,012</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	9,950	59,306	3,003	5,588	3,760	21,042	18,772
Taxable Tax Capacity	4,423,493	52,306,661	946,986	2,953,588	2,250,496	11,161,024	17,416,083
1998 Net Tax Levy (Collectible in 1999)	1,331,870	13,926,175	242,855	2,248,685	1,058,003	2,344,767	5,104,126
Special Assessments Levy (Collectible in 1999)	398,682	2,458,391	5,291	266,121	338,166	716,086	1,908,717
REVENUES							
Property Taxes	1,337,367	15,274,600	244,994	2,448,652	1,132,961	3,136,272	4,699,433
Tax Increments	1,202,003	4,427,912	59,727	618,292	463,973	2,354,415	6,717,481
Franchise Taxes	---	389,365	5,000	10,681	---	---	119,215
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	356,163	---	---	---	---	---
Gravel and Gambling Taxes	---	41,023	---	---	---	---	---
Special Assessments	1,356,841	3,026,290	120,640	424,373	709,886	673,524	3,432,087
Licenses and Permits	224,352	1,743,132	10,941	223,986	32,053	570,596	2,003,923
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	248,052	---	---	---	5,000	---
All Other	174,663	776,805	---	80,850	808,502	89,103	---
State Grants							
Local Government Aid	615,854	326,709	508,595	345,470	427,272	544,920	---
HACA/MHHC (Homestead Credit)	236,605	3,275,581	121,499	233,542	278,536	900,817	700,865
Local Performance Aid	11,290	69,721	---	6,463	4,307	24,590	20,485
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,187	38,603	2,789	5,822	4,456	13,467	19,467
Highways	359,381	777,854	---	919,040	---	653,870	29,895
All Other	218,489	896,881	34,246	60,489	53,552	274,717	1,255,686
County Grants	---	48,579	18,722	16,756	57,948	54,568	11,294
Local Unit Grants	---	230,375	---	5,831	10,385	---	105,606
Total Intergovernmental Revenues	1,625,469	6,689,160	685,851	1,674,263	1,644,958	2,561,052	2,143,298
Departmental Fees and Service Charges							
General Government	29,843	138,290	2,085	3,286	59,738	406,019	333,192
Public Safety	302,099	1,043,465	99,079	59,474	63,435	69,791	---
Streets and Highways	7,639	1,377,694	1,108	---	3,505	46,794	---
Sanitation (Refuse Collection)	430,694	802,083	---	---	36,387	167,690	222
Libraries	---	---	---	---	---	---	---
Parks and Recreation	194,743	323,405	48,337	---	25,636	262,876	255,826
Airport	22,770	---	---	28,219	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	14,350	---
All Other	167,266	---	---	185,717	580,116	407,320	57,872
Total Fees and Service Charges	1,155,054	3,684,937	150,609	276,696	768,817	1,374,840	647,112
Fines and Forfeits	46,891	314,422	4,818	49,532	38,752	137,388	35,523
Interest Earnings	205,465	926,013	109,346	155,906	250,354	205,756	766,910
All Other Revenues	519,584	598,442	62,985	385,522	190,682	651,906	1,102,403
Total Revenues	7,673,026	37,471,459	1,454,911	6,267,903	5,232,436	11,665,749	21,667,385
Other Financing Sources							
Borrowing							
Bonded Indebtedness	825,000	7,488,081	60,000	355,000	---	---	2,573,327
Other Long-term Indebtedness	---	1,030,040	44,667	---	99,603	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	825,000	8,518,121	104,667	355,000	99,603	---	2,573,327
Other Financing Sources	---	1,561,102	500	---	65,529	---	---
Transfers from Enterprise Funds	721,388	869,733	200,160	405,827	---	909,548	35,000
Transfers from Governmental Funds	429,898	4,717,500	---	843,514	286,400	1,197,100	4,295,572
Total Revenues & Other Financing Sources	<u>9,649,312</u>	<u>53,137,915</u>	<u>1,760,238</u>	<u>7,872,244</u>	<u>5,683,968</u>	<u>13,772,397</u>	<u>28,571,284</u>
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, 1999

<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	573,517	3,745,756	280,973	734,364	311,475	971,955	1,718,550
- Capital Outlay	39,406	610,769	2,482	97,886	400	107,017	250,797
Public Safety							
Police & Ambulance - Current Expenditures	932,323	7,267,468	336,635	439,931	537,704	1,978,381	710,995
- Capital Outlay	70,149	828,114	28,971	27,748	36,499	230,921	73,795
Fire - Current Expenditures	285,787	2,241,741	40,119	106,822	84,187	301,500	393,208
- Capital Outlay	66,862	60,263	54,988	1,450	10,150	57,000	16,244
Other Public Safety - Current Expenditures	53,116	675,219	11,132	2,766	3,212	204,931	711,149
- Capital Outlay	---	45,910	---	---	---	---	841
Streets & Highways - Maintenance	360,621	2,222,805	218,216	375,978	301,455	871,218	1,269,505
- Lighting	58,404	255,386	16,653	92,556	53,564	163,565	184,928
- Construction	437,745	6,863,151	743,262	830,653	---	366,980	1,464,436
- Other Capital Outlay	---	193,817	39,362	14,675	99,603	190,817	---
Sanitation - Refuse Collection & Disposal	352,018	---	---	6,846	---	---	---
- Other Sanitation	---	65,750	---	---	43,046	261,573	97,687
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	56,212	---	27,431	15,000	134,103	---	---
- Capital Outlay	8,352	---	9,773	---	21,590	---	---
Parks & Recreation - Current Expenditures	629,798	2,101,534	105,790	58,866	266,463	845,745	1,772,186
- Capital Outlay	121,697	2,014,296	30,576	3,722	2,930	416,967	345,772
Housing & Economic Development - Current Expenditures	267,009	214,572	44,642	19,123	172,993	216,472	2,306,501
- Capital Outlay	217,023	2,915,474	---	74,412	252,933	673,652	69,608
Conservation of Natural Resources - Current Expenditures	---	351,623	---	---	---	---	---
- Capital Outlay	---	30,178	---	---	---	---	---
Airport - Current Expenditures	37,835	---	---	15,978	---	---	---
- Capital Outlay	15,177	---	---	31,690	---	---	---
Transit - Current Expenditures	---	2,125,771	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	232,088	---	---	---	145,400	---
All Other Unallocated - Current Expenditures	213,220	947,520	78,982	35,376	656,314	16,883	274,183
- Capital Outlay	---	---	3,864	115,986	777,681	---	---
Capital Outlay for Enterprise Funds	24,997	---	---	41,044	270,802	---	---
Debt Service - Principal Payments	1,985,000	7,275,605	133,827	1,432,318	720,000	4,035,857	8,556,179
Debt Service - Interest and Fiscal Charges	1,120,388	3,167,874	70,565	694,900	626,720	1,140,730	2,547,302
<i>Total Current Expenditures</i>	3,819,860	22,447,233	1,160,573	1,903,606	2,564,516	5,977,623	9,438,892
<i>Total Capital Outlay</i>	1,001,408	13,561,972	913,278	1,239,266	1,472,588	2,043,354	2,221,493
<i>Total Debt Service</i>	3,105,388	10,443,479	204,392	2,127,218	1,346,720	5,176,587	11,103,481
Total Expenditures	7,926,656	46,452,684	2,278,243	5,270,090	5,383,824	13,197,564	22,763,866
Other Financing Uses							
Debt Redemption - Refunded Bonds	350,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	125,000	---	---	---	9,450	---
Transfers to Governmental Funds	429,898	4,717,500	---	843,514	286,400	1,197,100	4,295,572
Total Expenditures & Other Financing Uses	<u>8,706,554</u>	<u>51,295,184</u>	<u>2,278,243</u>	<u>6,113,604</u>	<u>5,670,224</u>	<u>14,404,114</u>	<u>27,059,438</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	15,801	5,068	4,772	11,179	18,714	62,473	5,782
Taxable Tax Capacity	9,464,053	1,159,576	2,724,197	5,991,998	9,868,109	39,081,228	4,204,310
1998 Net Tax Levy (Collectible in 1999)	1,335,951	1,178,342	773,219	2,290,150	2,343,592	6,517,530	732,972
Special Assessments Levy (Collectible in 1999)	1,464,730	12,365	21,407	58,026	55,005	2,515,429	105,406
REVENUES							
Property Taxes	1,597,975	819,342	950,659	2,274,551	3,315,155	7,939,454	833,862
Tax Increments	5,569,945	9,359	58,541	840,818	1,098,525	3,635,295	162,389
Franchise Taxes	1,239,281	23,204	9,876	88,353	108,360	2,216,239	14,049
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	37,452	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	1,952,751	17,537	1,961	181,507	399,300	4,547,324	119,920
Licenses and Permits	807,399	27,737	37,857	81,642	401,158	1,012,093	118,348
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	8,000	---	300,286	423,381	---
All Other	117,398	---	2,293	84,933	794,583	133,243	29,243
State Grants							
Local Government Aid	472,280	1,612,744	260,338	2,120,046	2,294,210	3,053,158	39,317
HACA/MHHC (Homestead Credit)	331,067	531,469	205,725	710,220	971,237	2,462,864	214,476
Local Performance Aid	17,942	6,225	5,778	13,538	22,643	74,180	6,900
Taconite Relief and Aids	---	840,880	---	---	---	---	---
PERA Aid	17,106	7,162	3,792	11,608	20,809	35,848	1,845
Highways	142,899	57,622	---	438,968	130,698	1,319,078	72,993
All Other	665,561	396,006	32,607	185,430	683,387	442,910	23,467
County Grants	19,052	---	24,936	13,173	20,480	135,202	42,065
Local Unit Grants	955,736	70,000	---	14,381	44,534	187,342	---
Total Intergovernmental Revenues	2,739,041	3,522,108	543,469	3,592,297	5,282,867	8,267,206	430,306
Departmental Fees and Service Charges							
General Government	1,154,565	24,207	5,526	17,482	300	21,070	44,631
Public Safety	39,766	42,372	---	665,528	190,226	343,782	778
Streets and Highways	28,680	---	---	13,676	27,502	89,067	29,229
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	1,879	---	22,122	16,868	---	---
Parks and Recreation	47,506	21,942	---	10,859	170,120	392,112	46,917
Airport	---	---	---	---	---	---	---
Transit	---	---	---	31,393	---	---	---
Cemetery	6,800	18,945	---	---	---	---	---
All Other	412,872	17,118	---	---	549,821	304,046	---
Total Fees and Service Charges	1,690,189	126,463	5,526	761,060	954,837	1,150,077	121,555
Fines and Forfeits	56,520	30,140	21,931	22,576	100,161	270,710	42,704
Interest Earnings	1,667,612	23,625	113,777	249,089	204,552	766,126	56,044
All Other Revenues	4,740,373	185,421	280,201	832,150	1,171,309	1,957,060	42,059
Total Revenues	22,061,086	4,784,936	2,023,798	8,961,495	13,036,224	31,761,584	1,941,236
Other Financing Sources							
Borrowing							
Bonded Indebtedness	27,015,000	---	995,000	---	853,120	5,293,548	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	27,015,000	---	995,000	---	853,120	5,293,548	---
Other Financing Sources	---	---	---	74,740	---	---	---
Transfers from Enterprise Funds	660,490	---	87,000	436,823	427,756	---	---
Transfers from Governmental Funds	6,767,123	53,300	73,163	1,329,435	3,002,954	5,203,435	87,400
Total Revenues & Other Financing Sources	56,503,699	4,838,236	3,178,961	10,802,493	17,320,054	42,258,567	2,028,636
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, 1999

<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	2,044,436	480,312	249,186	764,813	1,548,597	2,308,887	382,563
- Capital Outlay	10,350,804	56,658	16,147	16,071	14,557	344,994	1,742
Public Safety							
Police & Ambulance - Current Expenditures	1,485,850	816,905	581,748	1,398,450	2,252,443	4,862,578	303,753
- Capital Outlay	71,660	34,938	---	---	16,268	189,918	---
Fire - Current Expenditures	366,246	107,658	181,339	1,537,275	764,988	2,385,623	122,941
- Capital Outlay	74,899	21,028	778,363	6,257	31,613	7,685	---
Other Public Safety - Current Expenditures	6,888	15,781	18,964	18,239	232,139	57,715	26,285
- Capital Outlay	17,084	---	---	181,224	1,870	---	---
Streets & Highways - Maintenance	880,117	621,016	96,096	1,139,329	887,830	3,028,530	453,375
- Lighting	---	59,805	26,030	---	124,580	599,279	---
- Construction	2,049,087	1,200,266	---	1,274,113	1,323,218	1,249,962	---
- Other Capital Outlay	215,713	47,704	---	125,076	39,000	275,253	52,087
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	19,173	2,240	105,420	150,500	45,526
- Capital Outlay	---	---	---	---	---	10,499	---
Health - Current Expenditures	---	---	---	---	---	334,155	---
- Capital Outlay	---	---	---	---	---	1,753	---
Culture and Recreation							
Libraries - Current Expenditures	---	198,644	---	458,028	487,292	---	---
- Capital Outlay	---	2,452	---	2,171	1,469	---	---
Parks & Recreation - Current Expenditures	607,525	383,889	161,980	669,702	1,253,529	1,945,733	54,453
- Capital Outlay	31,046	177,807	30,632	430,762	65,091	617,457	10,000
Housing & Economic Development - Current Expenditures	2,017,791	51,616	56,423	840,818	1,396,073	1,884,337	---
- Capital Outlay	2,755,432	230,461	---	---	206,145	42,043	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	326,999	6,300	---	100,353	---	---	---
- Capital Outlay	---	---	---	93,721	---	---	---
Unallocated Insurance	---	100,622	23,550	---	---	63,245	---
All Other Unallocated - Current Expenditures	60,351	147,626	7,813	---	152,071	86,638	---
- Capital Outlay	---	3,159	43,067	---	577,784	450,407	---
Capital Outlay for Enterprise Funds	1,054,885	---	---	---	---	6,248,087	---
Debt Service - Principal Payments	5,736,717	232,820	145,000	730,000	945,000	7,979,319	335,671
Debt Service - Interest and Fiscal Charges	3,734,094	68,351	118,838	239,261	325,994	1,443,244	39,993
<i>Total Current Expenditures</i>	7,796,203	2,990,174	1,422,302	6,929,247	9,204,962	17,707,220	1,388,896
<i>Total Capital Outlay</i>	16,620,610	1,774,473	868,209	2,129,395	2,277,015	9,438,058	63,829
<i>Total Debt Service</i>	9,470,811	301,171	263,838	969,261	1,270,994	9,422,563	375,664
Total Expenditures	33,887,624	5,065,818	2,554,349	10,027,903	12,752,971	36,567,841	1,828,389
Other Financing Uses							
Debt Redemption - Refunded Bonds	996,570	---	540,000	---	---	---	---
Other Financing Uses	0	---	---	---	---	---	---
Transfers to Enterprise Funds	139,317	33,322	---	---	148,788	---	---
Transfers to Governmental Funds	6,767,123	53,300	73,163	1,329,435	3,002,954	5,203,435	87,400
Total Expenditures & Other Financing Uses	<u>41,790,634</u>	<u>5,152,440</u>	<u>3,167,512</u>	<u>11,357,338</u>	<u>15,904,713</u>	<u>41,771,276</u>	<u>1,915,789</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	31,137	8,178	23,662	5,159	3,696	3,481	7,405
Taxable Tax Capacity	17,907,207	2,161,041	13,183,623	3,408,932	6,652,357	2,284,013	4,436,814
1998 Net Tax Levy (Collectible in 1999)	4,210,018	1,241,302	2,870,405	859,356	828,528	513,907	1,044,204
Special Assessments Levy (Collectible in 1999)	1,010,389	584,949	984,427	92,153	25,565	55,945	438,684
REVENUES							
Property Taxes	5,391,027	1,143,759	3,899,508	1,020,341	849,922	509,107	1,047,722
Tax Increments	300,404	372,510	1,423,508	154,694	---	159,991	370,199
Franchise Taxes	---	425,158	---	4,763	---	---	16,425
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	119,858
Gravel and Gambling Taxes	46,327	---	---	---	---	---	---
Special Assessments	2,785,113	667,780	1,219,008	160,757	---	93,732	567,612
Licenses and Permits	654,654	69,724	498,024	63,074	214,258	126,050	45,733
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	343,341	131,309	---	2,442	---	258,216
All Other	86,644	486,139	53,738	141,161	---	42	35,392
State Grants							
Local Government Aid	1,048,869	2,050,585	2,040,145	36,715	---	367,227	1,204,237
HACA/MHHC (Homestead Credit)	1,371,068	484,446	1,069,647	200,527	218,157	119,277	319,425
Local Performance Aid	36,441	9,828	28,639	6,202	---	3,964	8,859
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	21,448	9,034	17,043	1,414	2,501	5,264	14,935
Highways	40,275	519,573	1,119,330	62,333	---	---	53,976
All Other	841,860	665,786	725,312	40,188	42,165	37,925	521,349
County Grants	51,356	---	5,112	15,694	---	---	81,815
Local Unit Grants	63,942	44,205	---	5,000	---	---	37,181
Total Intergovernmental Revenues	3,561,903	4,612,937	5,190,275	509,234	265,265	533,699	2,535,385
Departmental Fees and Service Charges							
General Government	119,275	31,969	---	12,993	---	119,081	8,967
Public Safety	127,158	14,136	2,953	---	106,924	158,558	172,436
Streets and Highways	21,804	10,651	---	---	2,518	---	12,219
Sanitation (Refuse Collection)	---	154,895	---	---	---	282,557	124,209
Libraries	---	---	---	---	---	---	---
Parks and Recreation	428,135	174,250	392,121	6,642	13,099	7,949	200,305
Airport	---	79,242	---	---	---	---	45,108
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	456,324	644,342	26,915	---	140,851	47,726	---
Total Fees and Service Charges	1,152,696	1,109,485	421,989	19,635	263,392	615,871	563,244
Fines and Forfeits	181,546	53,816	118,635	42,222	86,410	---	100,091
Interest Earnings	526,427	176,449	73,210	57,716	199,197	127,665	238,266
All Other Revenues	781,109	455,163	4,099,975	115,027	54,215	408,234	362,638
Total Revenues	15,381,206	9,086,781	16,944,132	2,147,463	1,932,659	2,574,349	5,967,173
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,493,125	4,903,774	---	1,131,000	---	---	1,359,999
Other Long-term Indebtedness	---	---	---	---	---	---	370,134
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,493,125	4,903,774	---	1,131,000	---	---	1,730,133
Other Financing Sources	---	33,146	(3,992)	---	---	---	114,045
Transfers from Enterprise Funds	260,000	457,480	---	---	400,000	125,325	630,116
Transfers from Governmental Funds	415,008	5,956,962	1,898,723	88,338	253,000	62,294	921,040
Total Revenues & Other Financing Sources	18,549,339	20,438,143	18,838,863	3,366,801	2,585,659	2,761,968	9,362,507
Type of Public Service Enterprises (see footnote page)	W,S,O	W,S	W,S,O		W,S,R,O	L,W,S,E	L,W,S,E

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<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
EXPENDITURES							
General Government - Current Expenditures	1,746,023	813,051	1,949,501	502,300	381,062	606,198	531,872
- Capital Outlay	344,561	5,474	221,444	1,572	79,137	17,074	11,521
Public Safety							
Police & Ambulance - Current Expenditures	2,950,014	1,126,608	2,739,491	284,536	549,180	149,683	811,727
- Capital Outlay	21,390	37,224	116,495	11,742	39,577	---	135,366
Fire - Current Expenditures	659,999	436,252	577,162	83,490	85,506	208,403	142,185
- Capital Outlay	10,061	---	---	3,045	---	12,636	656,513
Other Public Safety - Current Expenditures	286,366	543,333	172,950	21,899	147,098	52,464	71,104
- Capital Outlay	---	---	172	---	678	---	---
Streets & Highways - Maintenance	1,029,006	454,841	823,479	240,764	572,322	261,641	853,254
- Lighting	---	105,369	---	19,661	20,252	17,970	51,978
- Construction	1,459,688	976,841	413,235	347,403	11,453	238,937	452,788
- Other Capital Outlay	54,906	139,285	280,245	3,007	108,567	---	235,439
Sanitation - Refuse Collection & Disposal	---	122,943	---	---	---	195,906	---
- Other Sanitation	68,326	24,035	---	46,771	---	---	39,432
- Capital Outlay	12,844	5,192	---	---	---	---	---
Health - Current Expenditures	---	---	67,831	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	219,069	---	---	---	11,310	196,815
- Capital Outlay	---	---	---	---	---	3,051	---
Parks & Recreation - Current Expenditures	1,467,323	820,069	1,491,373	24,640	60,084	197,738	655,940
- Capital Outlay	198,541	19,346	272,339	208,962	77,924	49,129	304,540
Housing & Economic Development - Current Expenditures	97,778	337,096	611,108	25,299	---	234,750	856,149
- Capital Outlay	---	4,101,136	818,507	96,736	---	24,769	988,749
Conservation of Natural Resources - Current Expenditures	---	---	85,983	---	---	---	---
- Capital Outlay	---	---	15,334	---	---	---	---
Airport - Current Expenditures	---	142,677	---	---	---	---	57,465
- Capital Outlay	---	---	---	---	---	---	148,977
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	49,614	---	51,490
All Other Unallocated - Current Expenditures	311,399	96,461	---	27,936	34,725	6,761	25,194
- Capital Outlay	226	---	---	---	---	64,422	---
Capital Outlay for Enterprise Funds	1,862,477	---	---	704,054	---	---	---
Debt Service - Principal Payments	2,305,000	392,736	2,075,874	347,000	---	210,000	497,739
Debt Service - Interest and Fiscal Charges	833,440	515,955	1,030,437	139,866	---	80,265	456,928
<i>Total Current Expenditures</i>	8,616,234	5,241,804	8,518,878	1,277,296	1,899,843	1,942,824	4,344,605
<i>Total Capital Outlay</i>	3,964,694	5,284,498	2,137,771	1,376,521	317,336	410,018	2,933,893
<i>Total Debt Service</i>	3,138,440	908,691	3,106,311	486,866	---	290,265	954,667
Total Expenditures	15,719,368	11,434,993	13,762,960	3,140,683	2,217,179	2,643,107	8,233,165
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	6,000	---	---	---	---	---
Transfers to Enterprise Funds	62,772	12,000	---	---	50,000	---	---
Transfers to Governmental Funds	415,008	5,956,962	1,898,723	88,338	253,000	62,294	921,040
Total Expenditures & Other Financing Uses	<u>16,197,148</u>	<u>17,409,955</u>	<u>15,661,683</u>	<u>3,229,021</u>	<u>2,520,179</u>	<u>2,705,401</u>	<u>9,154,205</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	3,031	84,691	61,113	10,408	8,295	51,913	47,274
Taxable Tax Capacity	903,813	33,272,621	61,848,435	5,981,163	2,902,721	73,782,316	74,420,663
1998 Net Tax Levy (Collectible in 1999)	342,265	8,671,844	14,087,196	1,163,128	1,522,622	20,259,029	12,862,639
Special Assessments Levy (Collectible in 1999)	265,412	732,167	2,912,704	111,969	763,756	1,569,129	790,749
REVENUES							
Property Taxes	197,498	8,577,965	13,408,049	1,447,669	1,212,665	19,355,683	13,910,573
Tax Increments	8,237	8,280,824	209,978	---	10,399	300,732	8,084,657
Franchise Taxes	41,244	1,419,431	351,670	27,917	106,396	316,567	297,866
Local Sales Tax	---	12,195,447	---	---	---	---	---
Hotel/Motel Taxes	220	2,174,069	---	---	17,224	---	---
Gravel and Gambling Taxes	---	155,890	---	---	---	---	---
Special Assessments	311,739	2,647,287	5,740,620	150,985	862,059	2,280,231	990,330
Licenses and Permits	30,971	506,255	1,445,219	344,072	91,230	2,814,321	2,135,541
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	3,770,352	3,080	18,565	13,873,859	51,223	46,241
All Other	32,715	3,987,741	105,560	3,826	7,321,277	5,839	138,260
State Grants							
Local Government Aid	495,601	19,639,438	---	125,511	6,218,321	---	---
HACA/MHHC (Homestead Credit)	82,355	5,380,223	2,027,861	168,326	467,293	1,096,694	956,476
Local Performance Aid	3,640	103,199	71,469	11,774	10,595	59,682	---
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	---	124,428	37,054	2,123	15,688	52,384	56,634
Highways	---	3,742,567	1,509,795	753,142	73,881	258,274	1,574,970
All Other	87,197	4,612,404	745,475	65,688	4,079,222	897,385	250,223
County Grants	8,813	1,342,418	86,933	30,174	53,775	145,678	162,204
Local Unit Grants	---	534,430	---	28,787	---	---	---
Total Intergovernmental Revenues	710,321	43,237,200	4,587,227	1,207,916	32,113,911	2,567,159	3,185,008
Departmental Fees and Service Charges							
General Government	---	2,613,759	978,814	6,212	53,425	480,719	564,774
Public Safety	2,600	1,590,163	225,397	---	33,989	73,609	1,195,587
Streets and Highways	---	1,574,527	---	6,338	38,014	---	1,348,966
Sanitation (Refuse Collection)	---	---	---	6,023	---	---	---
Libraries	---	3,439	---	---	---	---	---
Parks and Recreation	32,826	332,359	1,190,200	84,008	156,775	2,150,878	370,538
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	7,270	---	---
Cemetery	---	---	---	---	24,575	5,800	---
All Other	---	12,123	176,881	---	14,585	2,986,426	---
Total Fees and Service Charges	35,426	6,126,370	2,571,292	102,581	328,633	5,697,432	3,479,865
Fines and Forfeits	41,603	1,099,323	194,166	27,283	111,375	253,957	794,710
Interest Earnings	70,272	2,984,685	1,955,510	88,988	743,362	1,487,419	994,167
All Other Revenues	46,234	10,040,225	1,513,943	104,092	1,410,659	2,309,662	1,054,331
Total Revenues	1,493,765	99,444,971	31,977,674	3,501,503	37,007,913	37,383,163	34,927,048
Other Financing Sources							
Borrowing							
Bonded Indebtedness	357,000	34,981,533	---	---	---	---	---
Other Long-term Indebtedness	23,000	1,985,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	380,000	36,966,533	---	---	---	---	---
Other Financing Sources	---	---	---	---	---	1,225,837	---
Transfers from Enterprise Funds	---	894,426	624,955	75,597	1,346,898	517,531	183,000
Transfers from Governmental Funds	61,760	28,922,670	8,728,148	407,122	3,441,418	5,533,315	5,800,107
Total Revenues & Other Financing Sources	<u>1,935,525</u>	<u>166,228,600</u>	<u>41,330,777</u>	<u>3,984,222</u>	<u>41,796,229</u>	<u>44,659,846</u>	<u>40,910,155</u>
Type of Public Service Enterprises (see footnote page)	W,S,R	W,S,O	W,S,O		W,S,R,E,O	L,W,S,O	L,W,S,O

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<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	240,374	12,903,918	4,274,662	509,028	771,397	7,875,057	2,527,547
- Capital Outlay	2,703	350,327	368,119	14,060	10,091	200,188	15,143
Public Safety							
Police & Ambulance - Current Expenditures	313,656	12,688,514	6,284,947	236,745	1,485,632	4,176,410	4,715,622
- Capital Outlay	71,616	297,605	426,204	---	77,340	735,821	263,509
Fire - Current Expenditures	53,609	9,330,242	933,598	139,673	780,613	1,031,222	2,859,376
- Capital Outlay	46,647	342,684	157,276	5,208	936,317	2,089,870	117,098
Other Public Safety - Current Expenditures	---	1,292,903	---	124,747	212,489	712,190	506,613
- Capital Outlay	19,941	1,521	---	---	3,235,897	1,833	57,784
Streets & Highways - Maintenance	150,071	9,084,423	2,406,146	261,908	735,237	2,957,736	3,301,919
- Lighting	33,348	600,459	---	---	88,142	611,126	442,205
- Construction	30,287	11,914,900	4,025,554	1,057,244	652,641	1,238,454	2,585,520
- Other Capital Outlay	96,134	657,636	487,717	71,953	25,538	312,464	418,434
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	15,525	31,542	11,173	156,705	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	2,780	---	---	---	---	---	435,062
- Capital Outlay	---	---	---	---	---	---	2,643
Culture and Recreation							
Libraries - Current Expenditures	---	3,353,780	---	---	207,915	---	---
- Capital Outlay	---	363,995	---	---	4,334	---	---
Parks & Recreation - Current Expenditures	85,206	2,483,012	2,217,337	75,944	1,045,779	3,502,357	2,473,378
- Capital Outlay	66,630	8,584,282	395,577	249,975	125,353	1,497,465	382,013
Housing & Economic Development - Current Expenditures	---	6,419,601	6,444	---	77,047	51,223	724,263
- Capital Outlay	---	7,264,816	---	4,482	23,970,722	603,043	1,945,378
Conservation of Natural Resources - Current Expenditures	---	---	228,995	---	---	---	---
- Capital Outlay	---	---	24,466	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	2,807	387,592	---	146,033	454,747	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	2,080,092	---	---	---	---	---
All Other Unallocated - Current Expenditures	---	4,395,621	30,313	16,148	347,269	215,623	797,980
- Capital Outlay	---	---	---	43,751	472,270	---	---
Capital Outlay for Enterprise Funds	134,957	---	2,364,215	---	680,144	557,728	---
Debt Service - Principal Payments	640,143	10,739,545	5,905,000	229,000	420,000	5,786,029	3,275,000
Debt Service - Interest and Fiscal Charges	177,605	4,482,859	1,131,284	103,418	420,171	3,488,546	3,262,266
<i>Total Current Expenditures</i>	879,044	64,635,372	16,785,559	1,395,735	5,908,726	21,744,396	18,783,965
<i>Total Capital Outlay</i>	468,915	29,777,766	8,249,128	1,446,673	30,190,647	7,236,866	5,787,522
<i>Total Debt Service</i>	817,748	15,222,404	7,036,284	332,418	840,171	9,274,575	6,537,266
Total Expenditures	2,165,707	109,635,542	32,070,971	3,174,826	36,939,544	38,255,837	31,108,753
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	7,837,695	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	1,878	2,583,720	1,435,500	18,320	50,000	---	206,000
Transfers to Governmental Funds	61,760	28,922,670	8,728,148	407,122	3,441,418	5,533,315	5,800,107
Total Expenditures & Other Financing Uses	<u>2,229,345</u>	<u>148,979,627</u>	<u>42,234,619</u>	<u>3,600,268</u>	<u>40,430,962</u>	<u>43,789,152</u>	<u>37,114,860</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	16,542	3,841	3,923	11,268	5,394	19,402	11,231
Taxable Tax Capacity	12,375,626	1,015,800	893,244	4,323,211	3,389,736	8,113,413	6,290,042
1998 Net Tax Levy (Collectible in 1999)	3,629,029	688,268	582,227	1,430,998	467,981	2,589,558	1,741,500
Special Assessments Levy (Collectible in 1999)	1,205,791	21,298	3,408	450,988	60,170	619,262	683,415
REVENUES							
Property Taxes	3,897,268	727,210	438,500	1,555,779	600,024	2,701,062	2,147,815
Tax Increments	106,961	123,920	34,138	201,557	215,343	897,792	885,466
Franchise Taxes	---	---	38,975	24,792	38,005	120,306	121,312
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	4,392	---
Gravel and Gambling Taxes	56,658	---	---	---	---	29,486	---
Special Assessments	2,070,961	15,104	7,902	747,120	368,860	1,104,811	1,814,510
Licenses and Permits	511,306	62,037	19,161	185,860	71,820	287,445	701,080
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	294,669	9,049	989,354	---	---	28,982
All Other	197,312	1,835	37,077	69,113	---	127,801	4,700
State Grants							
Local Government Aid	198,188	1,024,222	1,266,597	2,360,430	220,537	3,742,063	404,980
HACA/MHHC (Homestead Credit)	621,225	319,883	350,232	526,757	162,616	745,625	383,275
Local Performance Aid	17,760	4,712	4,823	13,730	6,526	23,026	11,822
Taconite Relief and Aids	---	301,565	597,018	---	---	---	---
PERA Aid	18,373	6,398	6,085	21,672	1,707	18,931	10,789
Highways	972,435	---	---	1,051,110	131,808	743,946	110,944
All Other	238,078	172,176	116,782	229,050	31,992	919,308	94,016
County Grants	45,763	12,153	8,103	---	13,171	286,437	649,154
Local Unit Grants	---	289,696	621,490	---	---	129,278	103,633
Total Intergovernmental Revenues	2,309,134	2,427,309	3,017,256	5,261,216	568,357	6,736,415	1,802,295
Departmental Fees and Service Charges							
General Government	246,878	16,430	37,925	5,063	---	60,538	449,257
Public Safety	171,955	58,730	157,192	27,213	23,716	130,315	139,464
Streets and Highways	18,333	118,495	1,136	---	25,117	455,118	234,422
Sanitation (Refuse Collection)	809,221	---	340,076	7,799	30,090	---	---
Libraries	---	---	30,783	---	---	6,796	---
Parks and Recreation	1,146,049	135,340	214,467	127,207	15,961	326,135	218,463
Airport	---	227,854	---	40,884	---	47,979	---
Transit	---	---	---	---	---	68,200	---
Cemetery	---	19,872	31,577	---	---	---	---
All Other	---	---	---	---	30,622	1,164,816	129,906
Total Fees and Service Charges	2,392,436	576,721	813,156	208,166	125,506	2,259,897	1,171,512
Fines and Forfeits	117,614	37,231	38,053	55,015	121,602	160,459	57,995
Interest Earnings	495,484	40,510	61,594	565,567	186,293	462,162	40,360
All Other Revenues	947,358	168,822	328,470	1,111,179	30,062	246,186	205,254
Total Revenues	12,905,180	4,178,864	4,797,205	9,916,251	2,325,872	15,010,413	8,947,599
Other Financing Sources							
Borrowing							
Bonded Indebtedness	6,232,295	---	---	1,699,125	1,570,498	2,860,000	2,239,113
Other Long-term Indebtedness	162,750	76,622	---	---	---	250,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	6,395,045	76,622	---	1,699,125	1,570,498	3,110,000	2,239,113
Other Financing Sources	---	---	---	---	---	---	---
Transfers from Enterprise Funds	978,571	---	---	2,253,981	2,616	359,412	689,439
Transfers from Governmental Funds	980,258	---	291,036	3,322,520	760,900	3,923,353	791,789
Total Revenues & Other Financing Sources	21,259,054	4,255,486	5,088,241	17,191,877	4,659,886	22,403,178	12,667,940
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, 1999

<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	1,116,489	543,758	363,857	671,752	391,839	1,126,721	1,161,996
- Capital Outlay	46,021	---	---	16,427	38,306	217,742	15,162
Public Safety							
Police & Ambulance - Current Expenditures	2,055,072	651,716	797,906	1,297,186	387,886	2,294,122	1,036,625
- Capital Outlay	244,361	---	---	56,739	---	89,139	5,648
Fire - Current Expenditures	305,860	189,546	124,222	169,596	140,474	914,457	222,102
- Capital Outlay	106,171	---	49,777	690	15,163	43,794	32,961
Other Public Safety - Current Expenditures	401,597	434	---	153,944	34,442	198,086	---
- Capital Outlay	15,881	---	---	2,129	---	---	---
Streets & Highways - Maintenance	821,226	908,076	646,748	888,248	269,377	1,087,685	1,272,933
- Lighting	---	---	---	120,787	29,862	154,256	---
- Construction	7,002,290	448,054	8,011	4,866,532	1,601,410	2,305,247	2,208,097
- Other Capital Outlay	236,374	---	---	57,768	2,307	120,798	14,600
Sanitation - Refuse Collection & Disposal	---	---	442,372	---	---	---	---
- Other Sanitation	159,488	---	---	5,239	36,756	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	39,276	139,961	108,135	48,252	---	566,987	---
- Capital Outlay	5,381	29,074	873	7,299	---	22,312	---
Parks & Recreation - Current Expenditures	863,076	59,361	401,487	826,069	156,859	1,078,617	796,420
- Capital Outlay	308,897	44,825	684,849	1,408,156	12,427	846,124	226,772
Housing & Economic Development - Current Expenditures	312,263	112,994	339,323	275,459	---	2,856,168	399,372
- Capital Outlay	353,271	---	210,000	967,866	---	2,333	105,038
Conservation of Natural Resources - Current Expenditures	---	---	---	255,195	---	---	---
- Capital Outlay	---	---	---	31,275	---	---	---
Airport - Current Expenditures	---	214,512	---	141,319	---	97,493	---
- Capital Outlay	---	62,614	---	1,227	---	1,259	---
Transit - Current Expenditures	---	---	---	---	---	235,939	---
- Capital Outlay	---	---	---	---	---	50,509	---
Unallocated Insurance	35,296	---	140,534	---	---	---	---
All Other Unallocated - Current Expenditures	---	228,468	377,548	---	29,993	346,458	---
- Capital Outlay	---	70,263	33,325	---	7,374	10,979	265,322
Capital Outlay for Enterprise Funds	500,000	679,156	250,456	---	---	---	---
Debt Service - Principal Payments	1,611,592	359,125	77,135	2,109,878	295,000	2,197,383	1,245,909
Debt Service - Interest and Fiscal Charges	930,671	168,344	25,998	853,488	140,040	924,993	698,056
<i>Total Current Expenditures</i>	6,109,643	3,048,826	3,742,132	4,853,046	1,477,488	10,956,989	4,889,448
<i>Total Capital Outlay</i>	8,818,647	1,333,986	1,237,291	7,416,108	1,676,987	3,710,236	2,873,600
<i>Total Debt Service</i>	2,542,263	527,469	103,133	2,963,366	435,040	3,122,376	1,943,965
Total Expenditures	17,470,553	4,910,281	5,082,556	15,232,520	3,589,515	17,789,601	9,707,013
Other Financing Uses							
Debt Redemption - Refunded Bonds	1,153,140	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	915,530
Transfers to Governmental Funds	980,258	---	291,036	3,322,520	760,900	3,923,353	791,789
Total Expenditures & Other Financing Uses	<u>19,603,951</u>	<u>4,910,281</u>	<u>5,373,592</u>	<u>18,555,040</u>	<u>4,350,415</u>	<u>21,712,954</u>	<u>11,414,332</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<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 (1999) Estimate	13,334	6,950	28,623	5,368	2,653	21,037	3,415
Taxable Tax Capacity	6,486,414	4,738,731	21,736,888	1,994,243	899,960	23,005,509	1,778,190
1998 Net Tax Levy (Collectible in 1999)	2,212,883	1,399,665	3,458,508	915,138	547,500	6,994,526	458,702
Special Assessments Levy (Collectible in 1999)	128,325	260,766	478,982	90,620	64,577	459,946	178,131
REVENUES							
Property Taxes	2,256,177	1,694,383	4,234,185	1,000,751	549,003	7,389,471	466,373
Tax Increments	940,709	828,800	2,866,456	477,711	80,089	5,616,542	232,328
Franchise Taxes	60,454	---	143,640	22,336	---	---	13,084
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	86,295	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	67,838	---	---	---	---
Special Assessments	691,797	270,853	426,827	90,629	63,843	784,617	189,827
Licenses and Permits	99,445	172,292	793,444	78,817	14,247	1,131,328	6,457
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	41,566	---	---	17,100	---
All Other	61,197	8,883	310,245	25,201	25,863	39,481	---
State Grants							
Local Government Aid	2,729,898	373,689	1,677,315	749,824	535,369	19,125	204,280
HACA/MHHC (Homestead Credit)	459,609	240,766	1,063,919	298,456	232,725	1,735,517	232,751
Local Performance Aid	16,004	8,102	34,413	---	3,185	25,412	3,972
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,274	3,743	27,282	14,829	2,631	---	1,865
Highways	288,245	177,385	410,709	814,237	---	168,686	---
All Other	1,089,094	139,339	1,373,640	68,997	47,037	9,876	21,582
County Grants	19,925	---	340,367	609,241	---	---	---
Local Unit Grants	253,327	311,923	137,928	---	6,000	---	---
Total Intergovernmental Revenues	4,939,573	1,263,830	5,417,384	2,580,785	852,810	2,015,197	464,450
Departmental Fees and Service Charges							
General Government	224,245	36,420	696,136	42,724	1,296	31,586	---
Public Safety	52,102	105,938	133,284	49,620	65,287	138,319	---
Streets and Highways	22,906	116,231	---	100,584	3,907	94,753	---
Sanitation (Refuse Collection)	10,784	---	211,307	---	140	---	---
Libraries	8,053	3,890	---	---	3,292	---	---
Parks and Recreation	86,069	90,310	243,982	3,525	29,349	200,429	3,564
Airport	---	---	---	---	26,463	---	---
Transit	9,783	---	---	---	6,800	---	---
Cemetery	---	---	---	3,515	---	---	---
All Other	34,623	41,482	14,707	---	---	1,252,619	---
Total Fees and Service Charges	448,565	394,271	1,299,416	199,968	136,534	1,717,706	3,564
Fines and Forfeits	106,894	74,708	195,798	65,822	22,454	250,989	26,391
Interest Earnings	442,076	262,835	1,233,089	242,559	88,017	1,811,565	42,790
All Other Revenues	537,546	24,564	552,826	383,183	102,626	771,587	67,998
Total Revenues	10,609,531	4,986,536	17,230,903	5,142,561	1,909,623	21,489,002	1,513,262
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,534,611	---	---	1,953,660	---	26,392,327	---
Other Long-term Indebtedness	88,025	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,622,636	---	---	1,953,660	---	26,392,327	---
Other Financing Sources	443,432	---	21,279	304,026	---	1,833,402	---
Transfers from Enterprise Funds	353,264	20,000	465,000	186,003	40,054	50,000	23,793
Transfers from Governmental Funds	218,956	181,844	16,784,452	394,990	64,848	20,558,074	---
Total Revenues & Other Financing Sources	13,247,819	5,188,380	34,501,634	7,981,240	2,014,525	70,322,805	1,537,055
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, 1999

<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	1,091,706	654,768	2,430,086	491,984	236,354	1,939,228	212,098
- Capital Outlay	35,447	43,258	323,698	24,408	6,985	5,369	---
Public Safety							
Police & Ambulance - Current Expenditures	1,567,736	1,063,131	3,353,529	604,414	326,339	2,399,176	254,919
- Capital Outlay	110,797	63,886	97,596	90,722	23,853	100,437	35,165
Fire - Current Expenditures	253,393	287,408	877,288	138,729	102,000	760,069	63,852
- Capital Outlay	87,610	51,925	98,244	306,600	14,408	334,739	16,683
Other Public Safety - Current Expenditures	115,434	77,224	267,126	56,425	9,261	706,719	783
- Capital Outlay	---	11,467	---	---	---	---	25,000
Streets & Highways - Maintenance	814,521	404,875	2,662,907	269,937	191,150	1,663,365	259,557
- Lighting	116,295	50,738	195,561	---	39,997	247,365	30,916
- Construction	1,733,902	425,380	2,566,655	1,992,013	---	12,932,432	---
- Other Capital Outlay	31,082	10,151	286,096	175,347	114,958	431,187	189,633
Sanitation - Refuse Collection & Disposal	---	4,183	---	---	---	---	---
- Other Sanitation	38,165	30,391	308,181	---	---	---	---
- Capital Outlay	---	---	1,684	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	492,872	143,445	---	64,963	101,437	---	---
- Capital Outlay	15,523	---	---	3,513	16,737	---	---
Parks & Recreation - Current Expenditures	1,200,555	147,803	829,335	240,040	155,692	1,251,992	32,670
- Capital Outlay	99,213	14,910	377,833	38,519	177,461	800,194	29,545
Housing & Economic Development - Current Expenditures	842,026	131,545	1,385,115	263,336	30,217	493,364	---
- Capital Outlay	274,497	---	2,502,523	512,077	---	6,571,281	---
Conservation of Natural Resources - Current Expenditures	---	---	257,654	---	---	---	---
- Capital Outlay	---	---	1,775	---	---	---	---
Airport - Current Expenditures	120,825	---	---	---	50,684	---	---
- Capital Outlay	21,699	---	---	---	39,853	---	---
Transit - Current Expenditures	---	---	---	---	234	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	342,083	80,078	468,440	102,900	61,206	---	---
- Capital Outlay	1,593	---	---	234,878	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	394,399	---	---
Debt Service - Principal Payments	1,341,811	257,900	755,000	890,000	90,000	5,663,888	515,000
Debt Service - Interest and Fiscal Charges	977,034	133,074	752,096	389,656	40,057	2,281,175	140,537
<i>Total Current Expenditures</i>	6,995,611	3,075,589	13,035,222	2,232,728	1,304,571	9,461,278	854,795
<i>Total Capital Outlay</i>	2,411,363	620,977	6,256,104	3,378,077	788,654	21,175,639	296,026
<i>Total Debt Service</i>	2,318,845	390,974	1,507,096	1,279,656	130,057	7,945,063	655,537
Total Expenditures	11,725,819	4,087,540	20,798,422	6,890,461	2,223,282	38,581,980	1,806,358
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	75,904	97,324	---	81,958	---	---	---
Transfers to Governmental Funds	218,956	181,844	16,784,452	394,990	64,848	20,558,074	---
Total Expenditures & Other Financing Uses	<u>12,020,679</u>	<u>4,366,708</u>	<u>37,582,874</u>	<u>7,367,409</u>	<u>2,288,130</u>	<u>59,140,054</u>	<u>1,806,358</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	8,729	3,109	4,224	12,530	18,034	7,316	17,671
Taxable Tax Capacity	5,247,241	1,286,823	4,933,248	8,506,115	11,018,927	5,210,852	5,612,504
1998 Net Tax Levy (Collectible in 1999)	2,806,009	488,916	370,368	1,260,597	3,758,952	921,331	3,825,744
Special Assessments Levy (Collectible in 1999)	482,080	73,679	25,775	248,714	500,800	246,119	43,076
REVENUES							
Property Taxes	2,371,022	491,475	391,766	1,473,060	4,830,405	928,114	3,000,286
Tax Increments	979,933	175,112	---	---	306,786	117,547	249,252
Franchise Taxes	393,473	---	4,482	20,410	164,762	15,330	24,000
Local Sales Tax	---	---	---	---	---	795,932	---
Hotel/Motel Taxes	---	---	---	---	3,854	---	---
Gravel and Gambling Taxes	---	---	4,259	---	6,286	---	---
Special Assessments	648,883	121,854	25,605	324,596	1,281,127	326,331	45,457
Licenses and Permits	122,086	27,643	123,494	428,193	549,602	100,941	133,860
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	41,796	---	---	---
All Other	137,768	22,909	---	20,000	135,919	19,799	269,665
State Grants							
Local Government Aid	1,400,739	600,761	3,837	172,815	1,359,865	437,480	4,404,105
HACA/MHHC (Homestead Credit)	501,025	75,872	52,762	202,703	1,004,632	445,917	1,219,353
Local Performance Aid	10,213	3,731	---	14,006	20,910	8,697	21,533
Taconite Relief and Aids	196,245	---	---	---	---	---	2,684,795
PERA Aid	11,695	5,383	155	2,866	---	2,937	24,366
Highways	378,362	---	---	684,317	106,262	766,297	1,060,952
All Other	207,922	108,950	---	81,362	1,529,891	73,151	509,965
County Grants	---	---	---	31,218	14,968	---	20,796
Local Unit Grants	136,406	---	---	3,914	16,863	---	40,993
Total Intergovernmental Revenues	2,980,375	817,606	56,754	1,254,997	4,189,310	1,754,278	10,256,523
Departmental Fees and Service Charges							
General Government	114,178	---	243	---	671,690	---	20,874
Public Safety	193,781	14,043	2,360	---	827,265	---	673,565
Streets and Highways	117,784	36,871	3,500	---	96,550	---	3,760
Sanitation (Refuse Collection)	---	---	---	---	3,227	---	---
Libraries	162,215	---	---	---	---	---	22,669
Parks and Recreation	595,964	33,352	---	133,269	546,992	---	351,680
Airport	---	5,551	---	---	---	---	---
Transit	---	17,136	---	---	---	---	37,700
Cemetery	---	900	---	---	---	---	113,195
All Other	5,695	---	---	8,278	116,419	---	---
Total Fees and Service Charges	1,189,617	107,853	6,103	141,547	2,262,143	---	1,223,443
Fines and Forfeits	128,188	15,825	22,249	36,632	---	51,638	80,001
Interest Earnings	512,152	163,899	9,074	179,945	683,715	208,614	128,157
All Other Revenues	3,051,510	160,507	7,747	342,276	218,895	333,460	977,681
Total Revenues	12,377,239	2,081,774	651,533	4,201,656	14,588,683	4,632,185	16,118,660
Other Financing Sources							
Borrowing							
Bonded Indebtedness	416,303	700,857	---	---	900,900	---	165,000
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	416,303	700,857	---	---	900,900	---	165,000
Other Financing Sources	---	---	---	---	---	8,908	24,358
Transfers from Enterprise Funds	2,500	316,199	---	---	356,251	---	---
Transfers from Governmental Funds	1,104,463	250,188	---	603,414	1,071,461	1,077	771,773
Total Revenues & Other Financing Sources	<u>13,900,505</u>	<u>3,349,018</u>	<u>651,533</u>	<u>4,805,070</u>	<u>16,917,295</u>	<u>4,642,170</u>	<u>17,079,791</u>
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, 1999

<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	786,866	301,743	120,511	559,799	1,071,743	473,232	1,159,770
- Capital Outlay	4,945	21,200	---	25,718	19,562	12,885	100,592
Public Safety							
Police & Ambulance - Current Expenditures	1,170,567	324,450	75,089	387,496	2,225,862	803,444	2,766,961
- Capital Outlay	67,035	24,262	---	---	52,527	57,484	128,491
Fire - Current Expenditures	232,937	62,732	143,053	182,975	1,090,440	238,310	1,232,410
- Capital Outlay	7,606	17,944	---	17,191	53,018	---	10,742
Other Public Safety - Current Expenditures	63,297	25,107	55,869	181,037	212,111	51,465	409,632
- Capital Outlay	---	---	---	18,345	9,460	2,459,734	13,407
Streets & Highways - Maintenance	1,607,371	248,675	301,816	449,208	998,730	276,172	1,713,348
- Lighting	127,840	26,775	---	73,822	160,266	---	34,062
- Construction	1,839,016	593,173	---	705,293	2,331,796	58,521	1,231,413
- Other Capital Outlay	76,155	25,452	---	246,503	46,518	---	100,239
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	24,852	36,425	29,793	19,012	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	446,706	43,136	---	---	---	---	652,895
- Capital Outlay	2,854,468	1,200	---	---	---	---	29,285
Parks & Recreation - Current Expenditures	769,035	109,670	---	156,155	1,314,394	70,049	1,545,296
- Capital Outlay	197,028	7,792	---	10,238	1,276,358	82,528	210,667
Housing & Economic Development - Current Expenditures	41,244	158,886	---	48,341	64,240	56,364	440,979
- Capital Outlay	---	51,881	---	---	130,020	---	747,166
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	14,948	---	---	---	---	---
- Capital Outlay	---	5,018	---	---	---	---	---
Transit - Current Expenditures	---	69,322	---	---	---	---	155,523
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	174,683	---	927,087
All Other Unallocated - Current Expenditures	674,944	42,438	---	69,530	6,324	96,059	284,681
- Capital Outlay	---	---	---	---	395,889	---	31,585
Capital Outlay for Enterprise Funds	---	---	---	---	---	1,232,782	---
Debt Service - Principal Payments	1,112,108	311,300	50,000	120,000	2,124,560	342,503	2,951,090
Debt Service - Interest and Fiscal Charges	741,533	166,269	11,795	49,579	1,328,886	472,292	762,985
<i>Total Current Expenditures</i>	5,920,807	1,427,882	721,190	2,144,788	7,348,586	2,084,107	11,322,644
<i>Total Capital Outlay</i>	5,046,253	747,922	---	1,023,288	4,315,148	3,903,934	2,603,587
<i>Total Debt Service</i>	1,853,641	477,569	61,795	169,579	3,453,446	814,795	3,714,075
Total Expenditures	12,820,701	2,653,373	782,985	3,337,655	15,117,180	6,802,836	17,640,306
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	233,746	---	---	73,000	---	282,602
Transfers to Governmental Funds	1,104,463	250,188	---	603,414	1,071,461	1,077	771,773
Total Expenditures & Other Financing Uses	<u>13,925,164</u>	<u>3,137,307</u>	<u>782,985</u>	<u>3,941,069</u>	<u>16,261,641</u>	<u>6,803,913</u>	<u>18,694,681</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	17,055	5,936	13,307	3,284	7,638	30,322	3,521
Taxable Tax Capacity	13,502,817	4,735,469	6,481,835	3,589,663	4,538,708	20,232,089	1,002,613
1998 Net Tax Levy (Collectible in 1999)	3,811,709	979,993	2,968,635	1,078,371	1,446,032	4,591,231	470,737
Special Assessments Levy (Collectible in 1999)	719,332	209,241	788,464	184,817	10,331	780,790	38,113
REVENUES							
Property Taxes	4,375,195	1,129,719	3,084,176	1,144,561	1,419,131	5,548,730	471,131
Tax Increments	2,203,348	56,582	511,806	---	22,694	2,064,317	229,458
Franchise Taxes	113,455	19,256	48,720	---	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	68,745	---	82,884	---	---
Gravel and Gambling Taxes	---	3,309	---	---	---	7,855	---
Special Assessments	874,243	281,030	1,667,985	289,766	18,539	1,135,319	93,995
Licenses and Permits	469,564	414,965	369,390	185,184	49,448	904,480	26,616
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	33,609	---	110,862	---	---	---	---
All Other	68,419	---	890,542	---	461,754	51,994	---
State Grants							
Local Government Aid	826,579	26,543	1,499,390	---	2,316,558	204,479	939,773
HACA/MHHC (Homestead Credit)	960,734	224,142	957,768	179,355	533,100	973,061	284,622
Local Performance Aid	20,051	7,047	15,391	---	9,386	33,805	4,294
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	20,510	1,451	111,823	1,069	11,517	20,190	4,951
Highways	1,042,881	263,567	493,701	---	308,332	377,426	192,262
All Other	1,050,263	17,620	1,173,127	3,931	381,594	233,285	52,604
County Grants	4,773	7,190	30,000	---	95,849	19,044	32,753
Local Unit Grants	178,371	---	74,332	---	72,596	92,808	---
Total Intergovernmental Revenues	4,206,190	547,560	5,356,936	184,355	4,190,686	2,006,092	1,511,259
Departmental Fees and Service Charges							
General Government	1,174,811	225,123	389,748	4,807	22,398	612,187	2,576
Public Safety	25,999	---	121,526	---	175,525	18,964	36,085
Streets and Highways	6,173	34,922	276,394	27,800	---	6,644	2,055
Sanitation (Refuse Collection)	---	---	---	---	---	4,494	150,540
Libraries	---	---	---	---	10,679	---	---
Parks and Recreation	57,139	337,500	393,536	116,621	34,497	64,627	---
Airport	---	---	1,251	---	212,485	---	---
Transit	18,764	---	23,521	---	---	---	---
Cemetery	---	---	59,413	---	---	---	---
All Other	---	---	---	---	150,685	1,276,730	---
Total Fees and Service Charges	1,282,886	597,545	1,265,389	149,228	606,269	1,983,646	191,256
Fines and Forfeits	151,295	37,080	54,145	75,439	75,292	172,343	17,998
Interest Earnings	522,442	125,375	280,348	122,574	599,835	842,900	167,381
All Other Revenues	144,614	8,962	587,669	106,118	761,165	1,268,644	201,744
Total Revenues	14,343,232	3,221,383	13,295,309	2,257,225	7,825,943	15,934,326	2,910,838
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,880,000	---	4,297,800	691,190	---	5,884,780	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,880,000	---	4,297,800	691,190	---	5,884,780	---
Other Financing Sources	---	220,055	---	---	---	---	2,000
Transfers from Enterprise Funds	177,718	---	1,265,915	6,041	280,376	361,739	191,600
Transfers from Governmental Funds	1,752,494	338,054	734,193	202,473	6,470,181	3,169,036	39,000
Total Revenues & Other Financing Sources	<u>21,153,444</u>	<u>3,779,492</u>	<u>19,593,217</u>	<u>3,156,929</u>	<u>14,576,500</u>	<u>25,349,881</u>	<u>3,143,438</u>
Type of Public Service Enterprises (see footnote page)	W,S,R,O	W,S	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, 1999**

<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	1,154,409	740,315	1,068,442	278,974	904,321	1,628,277	606,451
- Capital Outlay	68,326	23,775	76,921	11,530	549	13,446	---
Public Safety							
Police & Ambulance - Current Expenditures	2,618,616	208,884	1,724,351	583,868	1,130,157	2,781,167	405,825
- Capital Outlay	170,807	---	388,346	---	47,974	24,450	---
Fire - Current Expenditures	449,169	110,979	295,903	98,250	418,898	704,291	144,007
- Capital Outlay	130,620	676,958	49,786	---	41,145	24,781	---
Other Public Safety - Current Expenditures	310,443	100,837	212,674	336,277	68,410	448,731	11,277
- Capital Outlay	38,759	7,501	637	---	26,784	1,974	34,008
Streets & Highways - Maintenance	925,605	298,925	1,263,006	310,370	964,805	1,687,766	528,106
- Lighting	124,517	33,497	65,580	2,104	175,649	94,545	---
- Construction	1,145,277	1,455,468	5,438,633	47,100	2,296,096	3,317,610	269,949
- Other Capital Outlay	106,190	---	114,745	768,800	164,193	10,296	---
Sanitation - Refuse Collection & Disposal	---	---	---	709	---	87,897	13,006
- Other Sanitation	---	---	---	28,749	7,258	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	19,500	---	---	---	3,129	---	3,299
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	108,802	---	237,788	---	120,461
- Capital Outlay	---	---	4,626	---	37,329	---	35,066
Parks & Recreation - Current Expenditures	1,131,207	13,753	1,436,971	2,580	145,081	617,444	106,281
- Capital Outlay	159,194	2,585	324,518	---	54,893	47,546	---
Housing & Economic Development - Current Expenditures	568,494	---	363,009	---	171,081	---	274,286
- Capital Outlay	5,764,726	---	20,427	---	9,000	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	36,919	---	247,069	---	---
- Capital Outlay	---	---	1,763,795	---	126,520	---	---
Transit - Current Expenditures	---	---	122,600	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	131,125	26,652	68,114	---	---
All Other Unallocated - Current Expenditures	32,021	30,125	296,974	---	942,464	---	48,406
- Capital Outlay	---	---	25,326	---	142,944	---	146,965
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,340,000	215,000	2,256,145	350,000	2,230,000	7,676,794	155,000
Debt Service - Interest and Fiscal Charges	731,958	326,737	884,837	229,992	68,871	2,070,953	49,634
<i>Total Current Expenditures</i>	7,333,981	1,537,315	7,126,356	1,668,533	5,484,224	8,050,118	2,261,405
<i>Total Capital Outlay</i>	7,583,899	2,166,287	8,207,760	827,430	2,947,427	3,440,103	485,988
<i>Total Debt Service</i>	2,071,958	541,737	3,140,982	579,992	2,298,871	9,747,747	204,634
Total Expenditures	16,989,838	4,245,339	18,475,098	3,075,955	10,730,522	21,237,968	2,952,027
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	2,484,556	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	2,500	---	25,186	---	1,429	683,100	75,000
Transfers to Governmental Funds	1,752,494	338,054	734,193	202,473	6,470,181	3,169,036	39,000
Total Expenditures & Other Financing Uses	<u>18,744,832</u>	<u>4,583,393</u>	<u>19,234,477</u>	<u>3,278,428</u>	<u>17,202,132</u>	<u>27,574,660</u>	<u>3,066,027</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	3,509	4,370	4,778	4,744	6,779	40,315	2,728
Taxable Tax Capacity	1,529,511	1,250,939	2,142,139	2,336,751	6,077,980	29,087,261	1,564,026
1998 Net Tax Levy (Collectible in 1999)	456,153	454,066	802,296	623,585	1,139,975	4,908,242	330,701
Special Assessments Levy (Collectible in 1999)	175,878	78,989	257,528	228,750	90,298	1,462,489	5,192
REVENUES							
Property Taxes	725,880	462,752	803,007	752,916	1,256,948	5,962,998	460,806
Tax Increments	324,790	78,888	28,387	262,947	---	513,805	206,254
Franchise Taxes	15,156	46,784	15,975	57,101	---	282,086	12,800
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	1,717	---	---	---
Gravel and Gambling Taxes	---	---	---	---	3,224	73,343	---
Special Assessments	394,719	945,688	606,595	414,816	99,466	2,583,396	5,594
Licenses and Permits	122,633	35,999	68,530	41,634	294,788	2,110,049	17,059
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	33,763	---	---	---	37,000
All Other	53,969	---	52,566	5,025	---	165,500	---
State Grants							
Local Government Aid	232,938	467,484	309,682	755,821	4,488	453,650	64,979
HACA/MHHC (Homestead Credit)	160,362	278,756	243,026	238,233	186,718	1,770,506	81,264
Local Performance Aid	3,805	5,099	5,609	5,502	7,663	45,170	3,289
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	1,696	3,869	1,121	7,393	2,749	29,137	1,198
Highways	---	32,823	---	---	31,758	61,350	---
All Other	53,935	75,953	207,989	80,313	23,807	611,824	4,352
County Grants	1,800	18,594	14,195	43,401	27,862	36,141	5,462
Local Unit Grants	---	---	28,951	---	---	21,550	---
Total Intergovernmental Revenues	508,505	882,578	896,902	1,135,688	285,045	3,194,828	197,544
Departmental Fees and Service Charges							
General Government	82,743	26,387	25,975	989	34,510	247,615	3,555
Public Safety	62,884	28,000	11,073	153,565	---	401,735	7,373
Streets and Highways	2,449	---	---	3,633	---	6,742,873	---
Sanitation (Refuse Collection)	1,871	---	---	15,108	---	---	16,825
Libraries	---	---	4,610	1,365	---	---	---
Parks and Recreation	10	36,949	59,407	68,147	35,710	1,164,259	7,587
Airport	---	---	---	---	---	---	---
Transit	---	---	5,000	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	---	---	---	55,503
Total Fees and Service Charges	149,957	91,336	106,065	242,807	70,220	8,556,482	90,843
Fines and Forfeits	19,674	24,998	42,583	38,376	43,209	148,656	35,986
Interest Earnings	91,248	112,447	172,458	205,291	81,850	815,255	94,659
All Other Revenues	153,152	129,160	60,932	520,805	64,026	1,014,081	10,618
Total Revenues	2,505,714	2,810,630	2,801,434	3,674,098	2,198,776	25,254,979	1,132,163
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,313,003	---	401,569	300,000	521,208	3,825,000	---
Other Long-term Indebtedness	365,888	---	---	---	---	590,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,678,891	---	401,569	300,000	521,208	4,415,000	---
Other Financing Sources	---	---	242,550	---	---	---	---
Transfers from Enterprise Funds	301,305	5,000	88,925	33,000	---	698,298	---
Transfers from Governmental Funds	71,502	124,405	223,663	123,506	344,250	6,371,609	557,791
Total Revenues & Other Financing Sources	<u>4,557,412</u>	<u>2,940,035</u>	<u>3,758,141</u>	<u>4,130,604</u>	<u>3,064,234</u>	<u>36,739,886</u>	<u>1,689,954</u>
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, 1999

<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	362,953	277,797	285,387	481,302	534,298	1,810,789	172,564
- Capital Outlay	32,395	11,200	112,205	23,478	10,938	214,969	77,988
Public Safety							
Police & Ambulance - Current Expenditures	353,215	362,288	404,613	664,405	233,586	4,044,202	203,419
- Capital Outlay	39,831	28,797	---	124,806	---	1,289,274	---
Fire - Current Expenditures	109,140	35,899	106,741	77,857	173,679	571,465	26,583
- Capital Outlay	22,780	7,598	8,913	70,863	81,027	474,768	---
Other Public Safety - Current Expenditures	59,624	28,005	31,876	6,926	102,809	622,221	---
- Capital Outlay	---	---	---	25,936	---	8,388	---
Streets & Highways - Maintenance	111,051	207,988	151,765	257,698	257,490	1,897,082	36,901
- Lighting	48,440	21,321	47,226	---	14,247	275,751	5,261
- Construction	1,253,418	920,024	286,587	254,398	208,083	6,113,548	129,751
- Other Capital Outlay	113,633	156,615	---	117,584	122,961	349,388	---
Sanitation - Refuse Collection & Disposal	---	2,626	---	25,508	---	---	---
- Other Sanitation	---	110	---	1,063	75,054	27,432	22,177
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	100	---	15,512	---	---	---
- Capital Outlay	---	---	---	5,173,453	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	9,167	107,356	65,030	126,780	---	---	---
- Capital Outlay	---	4,227	7,482	8,106	---	---	---
Parks & Recreation - Current Expenditures	43,027	340,673	132,052	321,208	107,403	1,517,603	57,308
- Capital Outlay	45,358	56,675	---	47,199	14,170	3,616,243	4,390
Housing & Economic Development - Current Expenditures	246,867	48,907	---	174,299	---	124,051	---
- Capital Outlay	---	34,398	---	36,847	---	1,919,495	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	21,630	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	20,113	14,631	---	---	---	207,433	---
All Other Unallocated - Current Expenditures	22,355	4,295	---	71,113	2,640	---	---
- Capital Outlay	---	---	---	50,651	---	---	23,376
Capital Outlay for Enterprise Funds	366,050	322,740	1,273,149	---	---	2,228,216	---
Debt Service - Principal Payments	2,561,546	296,186	530,000	463,000	678,053	2,390,000	105,000
Debt Service - Interest and Fiscal Charges	500,791	22,179	274,978	262,469	51,874	2,415,630	37,337
<i>Total Current Expenditures</i>	1,385,952	1,451,996	1,246,320	2,223,671	1,501,206	11,098,029	524,213
<i>Total Capital Outlay</i>	1,873,465	1,542,274	1,688,336	5,933,321	437,179	16,214,289	235,505
<i>Total Debt Service</i>	3,062,337	318,365	804,978	725,469	729,927	4,805,630	142,337
Total Expenditures	6,321,754	3,312,635	3,739,634	8,882,461	2,668,312	32,117,948	902,055
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	1,170,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	75,000	---	14,477	---
Transfers to Governmental Funds	71,502	124,405	223,663	123,506	344,250	6,371,609	557,791
Total Expenditures & Other Financing Uses	<u>6,393,256</u>	<u>3,437,040</u>	<u>3,963,297</u>	<u>9,080,967</u>	<u>3,012,562</u>	<u>39,674,034</u>	<u>1,459,846</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	3,865	15,760	6,305	9,731	7,667	2,829	4,526
Taxable Tax Capacity	1,710,483	10,314,576	2,265,266	6,901,939	2,712,358	948,275	1,646,772
1998 Net Tax Levy (Collectible in 1999)	580,281	3,219,203	853,643	1,244,682	1,294,201	204,259	491,627
Special Assessments Levy (Collectible in 1999)	9,074	520,981	97,589	138,695	614,905	66,987	239,271
REVENUES							
Property Taxes	581,600	3,734,898	870,552	1,563,851	1,319,959	114,438	426,940
Tax Increments	203,478	837,036	152,598	327,600	240,958	308,768	270,741
Franchise Taxes	---	70,462	35,738	58,833	29,061	17,707	26,186
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	46,822	---	1,208
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	129,249	2,519,598	224,390	409,071	715,976	77,324	270,951
Licenses and Permits	37,908	823,719	48,269	363,708	135,371	20,698	82,546
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	20,604	---	---	---	---	---
All Other	7,194	47,123	---	---	119,097	---	---
State Grants							
Local Government Aid	669,097	---	1,043,748	96,866	1,676,793	586,986	1,012,820
HACA/MHHC (Homestead Credit)	156,341	419,855	327,533	412,276	265,380	62,059	149,897
Local Performance Aid	4,660	17,631	7,602	11,581	9,267	3,435	5,600
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	8,078	9,481	9,412	2,782	6,962	2,023	20,616
Highways	---	139,940	148,488	138,661	246,165	---	---
All Other	212,823	219,886	108,365	34,299	775,344	71,780	6,387
County Grants	16,062	32,397	---	19,232	46,633	6,000	119,408
Local Unit Grants	---	140,808	---	16,904	---	---	---
Total Intergovernmental Revenues	1,074,255	1,047,725	1,645,148	732,601	3,145,641	732,283	1,314,728
Departmental Fees and Service Charges							
General Government	18,010	33,281	13,395	45,464	9,381	---	---
Public Safety	165,796	64,564	101,907	---	72,477	49,101	41,545
Streets and Highways	1,332	---	13,297	---	4,903	7,681	48,565
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	557	---	---
Parks and Recreation	203,377	210,681	323,151	55,743	7,897	420	83,585
Airport	4,943	---	5,966	---	80,785	10,310	---
Transit	21,938	---	---	---	---	---	---
Cemetery	---	---	37,163	---	---	---	---
All Other	20,858	292,959	---	139,613	121,954	1,000	5,228
Total Fees and Service Charges	436,254	601,485	494,879	240,820	297,954	68,512	178,923
Fines and Forfeits	19,411	87,434	37,597	61,274	62,236	18,354	20,098
Interest Earnings	68,546	230,921	214,840	179,132	13,254	103,793	69,601
All Other Revenues	1,148,024	363,021	396,383	126,773	1,147,277	42,606	90,488
Total Revenues	3,698,725	10,316,299	4,120,394	4,063,663	7,154,509	1,504,483	2,752,410
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,180,000	3,000,539	1,056,407	1,245,083	871,725	---	---
Other Long-term Indebtedness	---	600,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,180,000	3,600,539	1,056,407	1,245,083	871,725	---	---
Other Financing Sources	1,146,465	---	---	---	---	---	---
Transfers from Enterprise Funds	344,000	---	656,828	148,550	366,316	145,000	435,000
Transfers from Governmental Funds	546,002	948,297	1,628,982	311,275	2,588,539	314,518	72,500
Total Revenues & Other Financing Sources	<u>7,915,192</u>	<u>14,865,135</u>	<u>7,462,611</u>	<u>5,768,571</u>	<u>10,981,089</u>	<u>1,964,001</u>	<u>3,259,910</u>
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, 1999

<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	270,572	2,340,388	563,645	356,547	492,732	222,185	340,832
- Capital Outlay	1,946	143,970	---	10,872	---	1,798	26,191
Public Safety							
Police & Ambulance - Current Expenditures	625,884	1,485,968	741,644	660,102	743,361	316,218	429,092
- Capital Outlay	---	179,498	431	---	7,664	40,202	---
Fire - Current Expenditures	99,437	283,178	131,046	195,824	204,390	56,806	105,059
- Capital Outlay	3,391	---	863	36,754	28,045	49,592	---
Other Public Safety - Current Expenditures	40,310	182,674	61,999	170,467	---	4,201	75,630
- Capital Outlay	67,757	---	---	---	192,659	---	51,670
Streets & Highways - Maintenance	372,661	627,925	121,491	260,600	335,812	301,393	326,612
- Lighting	---	---	22,234	38,946	99,086	65,534	62,573
- Construction	223,228	100,369	1,533,001	1,588,204	1,080,793	235,384	28,032
- Other Capital Outlay	24,065	1,537	749	798,596	176,183	50,696	122,356
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	---	19,803	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	92,796	---	16,506	---	158,600
- Capital Outlay	---	---	205,733	---	1,522,902	---	33,882
Parks & Recreation - Current Expenditures	588,522	755,215	677,138	226,887	254,793	38,316	351,496
- Capital Outlay	628,978	1,137,140	---	25,640	212,719	4,486	77,905
Housing & Economic Development - Current Expenditures	474,907	303,817	53,075	38,850	367,730	173,528	---
- Capital Outlay	82,012	---	---	9,604	107,625	2,562	6,724
Conservation of Natural Resources - Current Expenditures	1,015	218,981	---	---	---	---	17,694
- Capital Outlay	---	14,102	---	---	---	---	---
Airport - Current Expenditures	19,060	---	34,376	---	93,623	17,124	---
- Capital Outlay	---	---	30,898	---	63,283	8,710	---
Transit - Current Expenditures	137,360	---	15,348	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	25,202	---	---	---	---
All Other Unallocated - Current Expenditures	60,998	---	161,488	---	424,369	2,785	56,211
- Capital Outlay	23,229	---	---	---	105,202	---	56,604
Capital Outlay for Enterprise Funds	---	8,775,128	416,677	---	---	---	---
Debt Service - Principal Payments	455,484	1,190,734	420,785	2,835,000	741,896	185,000	379,698
Debt Service - Interest and Fiscal Charges	383,205	1,076,079	394,090	217,137	997,221	117,054	268,204
<i>Total Current Expenditures</i>	2,690,726	6,198,146	2,701,482	1,968,026	3,032,402	1,198,090	1,923,799
<i>Total Capital Outlay</i>	1,054,606	10,351,744	2,188,352	2,469,670	3,497,075	393,430	403,364
<i>Total Debt Service</i>	838,689	2,266,813	814,875	3,052,137	1,739,117	302,054	647,902
Total Expenditures	4,584,021	18,816,703	5,704,709	7,489,833	8,268,594	1,893,574	2,975,065
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	961,098	---	---	---	---	---
Other Financing Uses	---	---	---	6,082	---	---	---
Transfers to Enterprise Funds	---	49,366	---	---	90,705	---	116,739
Transfers to Governmental Funds	546,002	948,297	1,628,982	311,275	2,588,539	314,518	72,500
Total Expenditures & Other Financing Uses	<u>5,130,023</u>	<u>20,775,464</u>	<u>7,333,691</u>	<u>7,807,190</u>	<u>10,947,838</u>	<u>2,208,092</u>	<u>3,164,304</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	7,485	32,355	49,479	35,780	12,825	3,860	2,786
Taxable Tax Capacity	5,907,399	18,807,600	39,494,293	32,896,818	6,527,724	6,444,883	1,147,685
1998 Net Tax Levy (Collectible in 1999)	1,135,924	6,370,674	9,363,626	6,220,209	2,260,090	1,054,475	254,166
Special Assessments Levy (Collectible in 1999)	464,414	1,246,734	6,238,637	459,588	193,214	256,373	92,317
REVENUES							
Property Taxes	1,274,137	6,274,562	11,249,323	7,339,651	2,288,640	1,098,238	281,487
Tax Increments	436,033	1,229,153	3,671,556	610,736	1,488,078	93,967	60,696
Franchise Taxes	---	135,675	---	82,626	89,609	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	6,494	---	106,192	---	---
Gravel and Gambling Taxes	15,703	83,297	64,377	68,270	---	---	---
Special Assessments	712,520	2,019,091	20,087,155	936,832	394,063	360,322	171,724
Licenses and Permits	172,769	835,266	3,711,402	958,814	184,313	251,623	41,075
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	238,077	46,702	---	375,000	---	---
All Other	---	1,488,883	966	36,272	183,543	30,500	---
State Grants							
Local Government Aid	176,652	5,265,618	---	766,526	1,526,529	---	547,178
HACA/MHHC (Homestead Credit)	279,905	1,872,906	2,076,540	1,580,923	537,454	203,590	112,164
Local Performance Aid	8,594	38,567	55,921	42,104	15,187	4,601	3,319
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,899	39,823	36,883	32,410	23,311	1,773	2,590
Highways	14,994	770,664	1,447,373	1,946,004	250,739	---	---
All Other	80,056	600,557	416,982	498,782	263,994	65,291	153,335
County Grants	30,000	222,082	145,571	69,922	179,264	7,794	---
Local Unit Grants	47,829	22,900	3,468,560	31,441	96,408	---	---
Total Intergovernmental Revenues	640,929	10,560,077	7,695,498	5,004,384	3,451,429	313,549	818,586
Departmental Fees and Service Charges							
General Government	108,442	715,505	120,350	395,948	2,500	---	16,494
Public Safety	231,893	47,835	192,193	907,032	65,320	31,543	222,111
Streets and Highways	---	85,224	796,318	372,157	10,178	---	13,276
Sanitation (Refuse Collection)	57,753	---	427,172	78,744	---	25,544	---
Libraries	---	---	---	---	16,771	---	---
Parks and Recreation	48,400	101,714	1,293,459	315,352	203,471	1,770	5,423
Airport	---	---	---	---	55,793	---	---
Transit	---	---	661,114	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	134,220	436,400	816,158	498,143	17,520	279,414	---
Total Fees and Service Charges	580,708	1,386,678	4,306,764	2,567,376	371,553	338,271	257,304
Fines and Forfeits	41,109	175,793	280,295	169,749	98,958	122,290	22,442
Interest Earnings	75,138	258,387	298,956	1,291,581	734,326	107,171	193,779
All Other Revenues	216,008	2,010,726	3,259,378	921,280	546,597	246,414	104,400
Total Revenues	4,165,054	24,968,705	54,631,198	19,951,299	9,753,758	2,931,845	1,951,493
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	10,380,040	27,111,838	1,612,636	1,645,000	---	---
Other Long-term Indebtedness	---	---	837,093	---	---	---	500,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	10,380,040	27,948,931	1,612,636	1,645,000	---	500,000
Other Financing Sources	---	---	---	---	---	---	75,779
Transfers from Enterprise Funds	---	1,053,730	463,000	774,810	1,438,299	176,167	340,710
Transfers from Governmental Funds	941,031	940,627	9,556,538	1,043,245	5,667,349	418,863	1,045,959
Total Revenues & Other Financing Sources	5,106,085	37,343,102	92,599,667	23,381,990	18,504,406	3,526,875	3,913,941
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, 1999**

<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	700,110	1,240,924	2,910,597	2,882,199	1,042,527	499,970	432,732
- Capital Outlay	487,371	5,897	218,706	54,195	33,711	7,737	15,486
Public Safety							
Police & Ambulance - Current Expenditures	310,912	4,575,401	3,884,510	4,442,689	1,401,256	526,725	458,379
- Capital Outlay	10,306	29,286	179,630	160,636	61,331	14,431	74,052
Fire - Current Expenditures	191,962	2,641,707	867,285	1,025,364	387,798	148,684	69,922
- Capital Outlay	65,245	73,871	288,131	49,281	100,535	---	35,177
Other Public Safety - Current Expenditures	119,536	304,586	1,368,226	712,960	166,157	373,752	25,712
- Capital Outlay	---	479	96,474	3,192	868,122	---	---
Streets & Highways - Maintenance	271,884	3,597,408	2,332,601	1,707,229	1,382,805	260,972	181,347
- Lighting	39,273	204,635	---	152,194	162,476	19,217	10,999
- Construction	626,253	12,862,053	17,479,954	1,875,178	1,897,504	170,517	718,306
- Other Capital Outlay	80,188	3,868	364,937	95,569	115,170	---	1,537
Sanitation - Refuse Collection & Disposal	---	---	533,914	---	---	---	---
- Other Sanitation	66,209	---	---	241,487	3,847	29,721	13,849
- Capital Outlay	---	---	10,407	---	---	---	---
Health - Current Expenditures	---	---	---	54,561	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	435,689	---	---	521,632	---	---
- Capital Outlay	---	---	---	---	20,317	---	---
Parks & Recreation - Current Expenditures	927,118	2,151,332	2,706,614	1,712,778	1,263,326	54,401	44,697
- Capital Outlay	305,097	160,193	581,672	556,109	97,216	67,995	64,367
Housing & Economic Development - Current Expenditures	---	2,790,381	1,396,083	436,320	938,999	83,152	139,475
- Capital Outlay	---	962,450	4,737,969	1,651	---	---	17,976
Conservation of Natural Resources - Current Expenditures	---	---	116,139	---	---	---	---
- Capital Outlay	---	---	1,400	---	---	---	---
Airport - Current Expenditures	---	---	---	---	121,650	---	---
- Capital Outlay	---	---	---	---	14,271	---	---
Transit - Current Expenditures	---	---	1,683,962	---	23,161	---	---
- Capital Outlay	---	---	2,041,854	---	---	---	---
Unallocated Insurance	---	---	---	---	---	15,320	---
All Other Unallocated - Current Expenditures	---	---	452,991	265,993	---	899	---
- Capital Outlay	---	---	4,362,370	568,720	---	204,600	---
Capital Outlay for Enterprise Funds	---	---	6,254,998	23,987	---	393,127	---
Debt Service - Principal Payments	610,000	4,680,205	7,166,070	2,365,000	1,448,096	335,000	164,979
Debt Service - Interest and Fiscal Charges	449,355	1,461,269	2,827,223	1,516,834	738,973	83,673	74,948
<i>Total Current Expenditures</i>	2,627,004	17,942,063	18,252,922	13,633,774	7,415,634	2,012,813	1,377,112
<i>Total Capital Outlay</i>	1,574,460	14,098,097	36,618,502	3,388,518	3,208,177	858,407	926,901
<i>Total Debt Service</i>	1,059,355	6,141,474	9,993,293	3,881,834	2,187,069	418,673	239,927
Total Expenditures	5,260,819	38,181,634	64,864,717	20,904,126	12,810,880	3,289,893	2,543,940
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	629,131	131,510	1,090,000	---	---
Transfers to Governmental Funds	941,031	940,627	9,556,538	1,043,245	5,667,349	418,863	1,045,959
Total Expenditures & Other Financing Uses	<u>6,201,850</u>	<u>39,122,261</u>	<u>75,050,386</u>	<u>22,078,881</u>	<u>19,568,229</u>	<u>3,708,756</u>	<u>3,589,899</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	10,300	358,610	53,444	4,174	5,480	7,756	34,052
Taxable Tax Capacity	13,125,008	267,870,088	69,561,739	6,417,373	2,004,671	12,977,967	11,249,880
1998 Net Tax Levy (Collectible in 1999)	2,648,886	96,786,024	13,324,199	1,476,353	1,227,351	4,617,950	3,350,201
Special Assessments Levy (Collectible in 1999)	519,581	9,068,203	1,358,259	326,455	118,852	393,882	4,349
REVENUES							
Property Taxes	2,760,811	118,310,000	13,991,433	1,528,513	1,228,203	4,701,888	2,225,198
Tax Increments	1,866,355	60,053,000	2,295,495	---	---	614,301	1,138,249
Franchise Taxes	---	19,679,000	315,542	---	42,893	---	268,247
Local Sales Tax	---	41,945,000	---	---	---	---	---
Hotel/Motel Taxes	---	2,854,000	---	---	13,446	---	---
Gravel and Gambling Taxes	3,955	319,000	---	---	---	---	---
Special Assessments	881,705	10,787,000	1,541,209	350,602	123,827	635,007	1,694,887
Licenses and Permits	219,802	17,219,000	2,327,840	320,800	19,975	407,503	281,803
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	22,902,000	116,560	---	---	---	626,873
All Other	---	11,715,000	---	---	295,524	---	412,661
State Grants							
Local Government Aid	---	72,784,000	---	---	1,169,947	---	4,745,176
HACA/MHHC (Homestead Credit)	457,279	29,622,000	2,062,457	273,441	321,470	270,449	905,873
Local Performance Aid	13,309	438,000	63,180	4,844	6,679	8,172	40,943
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,073	646,000	42,439	2,852	6,866	6,741	50,022
Highways	139,978	4,451,000	1,488,816	---	65,738	221,585	1,372,656
All Other	94,890	25,215,000	350,656	2,388	602,161	139,772	4,733,157
County Grants	11,509	1,412,000	---	12,842	44,961	14,533	271,416
Local Unit Grants	---	7,094,000	365,234	---	---	5,371	5,840
Total Intergovernmental Revenues	726,038	176,279,000	4,489,342	296,367	2,513,346	666,623	13,164,617
Departmental Fees and Service Charges							
General Government	---	---	262,198	26,291	15,921	168,574	299,517
Public Safety	193,735	---	---	---	41,185	64,234	93,272
Streets and Highways	---	---	---	---	8,394	---	744,213
Sanitation (Refuse Collection)	---	---	---	---	---	90,113	---
Libraries	---	223,000	---	---	---	---	---
Parks and Recreation	31,533	2,345,000	923,866	66,045	73,458	19,400	127,414
Airport	---	---	---	---	21,958	---	---
Transit	---	---	---	---	21,990	---	174,001
Cemetery	---	---	---	---	22,371	---	---
All Other	280,113	39,964,000	486,136	307,500	83,601	729,471	---
Total Fees and Service Charges	505,381	42,532,000	1,672,200	399,836	288,878	1,071,792	1,438,417
Fines and Forfeits	85,974	7,862,000	291,905	70,196	21,745	---	376,243
Interest Earnings	167,854	14,222,000	1,899,599	134,412	24,130	1,140,720	694,332
All Other Revenues	96,742	73,934,000	233,867	34,465	175,717	6,692,823	2,034,439
Total Revenues	7,314,617	585,995,000	29,058,432	3,135,191	4,463,759	15,930,657	23,316,432
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	153,410,000	---	---	---	9,616,434	2,815,000
Other Long-term Indebtedness	---	12,300,000	---	---	---	440,300	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	165,710,000	---	---	---	10,056,734	2,815,000
Other Financing Sources							
Transfers from Enterprise Funds	7,500	21,971,000	438,000	---	67,500	200,000	3,913,360
Transfers from Governmental Funds	299,862	144,083,000	3,637,854	150,000	620,476	2,154,170	8,586,303
Total Revenues & Other Financing Sources	<u>7,621,979</u>	<u>917,759,000</u>	<u>33,134,286</u>	<u>3,285,191</u>	<u>5,151,735</u>	<u>28,634,443</u>	<u>38,631,095</u>
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, 1999

<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	807,110	47,015,000	3,339,206	414,036	437,181	1,377,166	2,415,986
- Capital Outlay	6,000	2,344,000	12,522	45,263	52,649	7,680	15,516
Public Safety							
Police & Ambulance - Current Expenditures	1,415,480	92,037,000	5,238,048	535,935	629,846	377,643	4,855,957
- Capital Outlay	61,322	1,077,000	58,218	---	87,770	---	167,403
Fire - Current Expenditures	213,317	36,311,000	893,000	225,266	72,822	171,821	1,991,354
- Capital Outlay	133,552	137,000	43,586	80,109	214,872	26,655	102,016
Other Public Safety - Current Expenditures	143,424	11,747,000	---	207,404	87,832	252,910	317,568
- Capital Outlay	---	716,000	---	---	343,966	845	15,281
Streets & Highways - Maintenance	424,346	37,810,000	1,958,159	365,947	383,196	639,134	2,341,751
- Lighting	11,762	6,481,000	216,307	3,533	75,942	91,773	245,149
- Construction	720,447	20,608,000	3,393,316	21,083	320,307	9,185,624	2,508,269
- Other Capital Outlay	72,810	9,035,000	45,735	---	124,498	90,523	8,551
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	288,067	---
- Other Sanitation	13,951	---	---	47,472	1,323	56,175	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	19,172,000	161,342	---	200	---	---
- Capital Outlay	---	74,000	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,614,000	---	---	50,000	34,804	587,766
- Capital Outlay	---	911,000	---	---	33,120	42,533	73,640
Parks & Recreation - Current Expenditures	416,174	45,145,000	2,702,515	54,429	407,582	401,023	1,331,179
- Capital Outlay	39,378	10,736,000	1,364,072	16,990	96,827	8,366,092	346,743
Housing & Economic Development - Current Expenditures	---	32,495,000	2,253,146	---	186,141	390,736	420,425
- Capital Outlay	2,722,445	91,046,000	595,285	---	68,807	95,458	1,711,165
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	387,519	---	---	---	---
Airport - Current Expenditures	---	---	---	---	40,639	---	---
- Capital Outlay	---	---	---	---	46,198	---	---
Transit - Current Expenditures	---	---	---	---	99,241	---	977,732
- Capital Outlay	---	---	---	---	---	---	176,677
Unallocated Insurance	---	---	25,000	16,207	---	---	---
All Other Unallocated - Current Expenditures	---	1,656,000	423,122	19,590	169,453	3,150	771,036
- Capital Outlay	---	48,016,000	2,194,205	---	19,646	---	671,197
Capital Outlay for Enterprise Funds	---	212,000	3,781,823	47,461	---	1,018,205	983,997
Debt Service - Principal Payments	1,385,000	97,044,000	1,716,401	275,000	568,282	2,392,455	2,818,001
Debt Service - Interest and Fiscal Charges	602,772	11,205,000	1,789,858	196,950	268,296	1,292,520	2,485,054
<i>Total Current Expenditures</i>	3,445,564	348,483,000	17,209,845	1,889,819	2,641,398	4,084,402	16,255,903
<i>Total Capital Outlay</i>	3,755,954	184,912,000	11,876,281	210,906	1,408,660	18,833,615	6,780,455
<i>Total Debt Service</i>	1,987,772	108,249,000	3,506,259	471,950	836,578	3,684,975	5,303,055
Total Expenditures	9,189,290	641,644,000	32,592,385	2,572,675	4,886,636	26,602,992	28,339,413
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	930,000	---	---	---
Other Financing Uses	---	---	---	---	---	19,964	---
Transfers to Enterprise Funds	---	23,487,000	---	---	---	---	388,753
Transfers to Governmental Funds	299,862	144,083,000	3,637,854	150,000	620,476	2,154,170	8,586,303
Total Expenditures & Other Financing Uses	<u>9,489,152</u>	<u>809,214,000</u>	<u>36,230,239</u>	<u>3,652,675</u>	<u>5,507,112</u>	<u>28,777,126</u>	<u>37,314,469</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	3,113	5,651	9,812	12,950	3,394	22,905	21,632
Taxable Tax Capacity	1,327,339	1,605,304	7,312,221	6,372,131	1,261,754	15,023,747	15,639,994
1998 Net Tax Levy (Collectible in 1999)	253,588	775,201	1,195,962	1,232,209	518,344	2,542,896	3,875,807
Special Assessments Levy (Collectible in 1999)	7,582	175,899	110,666	36,299	10,236	263,970	641,943
REVENUES							
Property Taxes	253,909	813,675	1,335,799	1,808,779	651,158	3,138,186	4,707,294
Tax Increments	80,357	142,468	199,671	1,911,713	192,431	2,452,817	1,356,718
Franchise Taxes	---	---	72,406	279,831	18,673	110,702	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	852	---	---
Special Assessments	13,084	233,073	31,442	45,180	15,905	284,099	879,668
Licenses and Permits	34,880	35,476	256,633	243,801	56,032	603,680	305,533
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	610,819	---	---	---	---	---	18,491
All Other	30,418	13,475	20,407	3,750	---	39,815	48,636
State Grants							
Local Government Aid	461,007	1,139,871	333,528	723,414	282,944	841,370	1,129,397
HACA/MHHC (Homestead Credit)	73,921	286,989	500,979	373,824	185,507	815,263	918,168
Local Performance Aid	3,631	6,949	11,797	15,565	4,040	27,570	26,226
Taconite Relief and Aids	---	---	---	---	947,149	---	---
PERA Aid	4,714	6,758	6,060	8,671	4,529	10,300	16,183
Highways	---	143,547	293,153	572,945	---	268,730	195,981
All Other	464,523	435,142	68,856	456,473	40,461	418,204	310,535
County Grants	---	---	---	25,848	---	48,011	505,221
Local Unit Grants	29,871	---	---	6,000	246,580	63,314	145,379
Total Intergovernmental Revenues	1,678,904	2,032,731	1,234,780	2,186,490	1,711,210	2,532,577	3,314,217
Departmental Fees and Service Charges							
General Government	6,307	6,660	---	109,004	---	102,966	195,884
Public Safety	63,475	38,911	213,585	1,743	---	38,472	32,175
Streets and Highways	3,947	2,616	---	204,753	---	---	93,326
Sanitation (Refuse Collection)	---	241,201	---	---	---	116,126	232,351
Libraries	---	4,933	---	---	---	---	---
Parks and Recreation	65,677	13,114	23,090	258,601	---	938,193	343,985
Airport	---	27,373	---	---	---	---	---
Transit	---	40,934	---	---	---	---	---
Cemetery	30,375	---	3,960	---	---	---	409
All Other	19,997	10,850	1,579	---	27,203	990,705	---
Total Fees and Service Charges	189,778	386,592	242,214	574,101	27,203	2,186,462	898,130
Fines and Forfeits	45,980	38,733	102,815	59,044	10,888	60,397	227,866
Interest Earnings	68,757	120,179	102,501	216,770	135,667	1,254,255	280,303
All Other Revenues	228,510	222,373	85,521	304,728	194,211	3,153,927	3,727,636
Total Revenues	2,594,159	4,025,300	3,663,782	7,630,437	3,014,230	15,777,102	15,697,365
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	731,087	---	---	---	3,716,781	2,182,950
Other Long-term Indebtedness	175,000	566,169	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	371,500	---
Total Borrowing	175,000	1,297,256	---	---	---	4,088,281	2,182,950
Other Financing Sources	17,167	19,000	---	---	---	36,168	372,769
Transfers from Enterprise Funds	598,600	43,000	382,500	60,000	450,000	200,000	1,428,513
Transfers from Governmental Funds	438,241	3,000	196,101	1,178,836	521,889	2,656,365	3,604,397
Total Revenues & Other Financing Sources	<u>3,823,167</u>	<u>5,387,556</u>	<u>4,242,383</u>	<u>8,869,273</u>	<u>3,986,119</u>	<u>22,757,916</u>	<u>23,285,994</u>
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, 1999

<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	245,333	416,591	728,145	1,151,376	686,992	1,682,537	1,349,698
- Capital Outlay	---	31,593	---	142,044	597,461	439,552	216,766
Public Safety							
Police & Ambulance - Current Expenditures	444,840	595,314	869,663	1,327,617	371,218	1,878,432	2,885,499
- Capital Outlay	14,250	44,705	63,676	29,305	20,660	35,804	66,404
Fire - Current Expenditures	48,031	76,309	298,920	156,885	62,772	320,996	673,580
- Capital Outlay	4,180	30,012	49,915	20,585	---	---	36,187
Other Public Safety - Current Expenditures	34,364	76,916	232,175	2,563	10,349	---	314,220
- Capital Outlay	---	5,790	---	---	---	---	---
Streets & Highways - Maintenance	192,012	392,761	569,643	431,935	453,701	718,117	900,574
- Lighting	22,319	60,459	---	49,976	---	---	86,004
- Construction	29,456	307,538	243,843	660,788	---	1,677,237	2,827,151
- Other Capital Outlay	89,532	110,921	57,658	23,624	---	113,031	604,414
Sanitation - Refuse Collection & Disposal	---	233,662	---	---	---	---	15,214
- Other Sanitation	---	---	---	21,292	---	160,972	155,983
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	163,463	---	---	101,644	---	---
- Capital Outlay	---	468,861	---	---	10,000	---	---
Parks & Recreation - Current Expenditures	175,155	169,317	241,030	710,178	182,644	1,526,220	1,322,861
- Capital Outlay	314,803	411,254	45,661	976,024	---	258,055	837,137
Housing & Economic Development - Current Expenditures	143,160	592,760	234,902	108,621	34,044	375,430	273,333
- Capital Outlay	1,116,657	---	---	127,511	222,580	1,791,155	2,378,110
Conservation of Natural Resources - Current Expenditures	---	9,738	---	---	---	142,922	---
- Capital Outlay	---	---	236,199	---	---	---	---
Airport - Current Expenditures	36,556	45,898	---	---	---	---	---
- Capital Outlay	---	2,176	---	---	---	---	---
Transit - Current Expenditures	---	216,296	---	---	2,242	---	---
- Capital Outlay	---	131,513	---	---	---	---	---
Unallocated Insurance	42,099	---	---	---	53,305	---	67,146
All Other Unallocated - Current Expenditures	433,504	34,752	5,175	16,769	101,857	---	128,424
- Capital Outlay	8,622	---	---	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	3,912,874	715,336
Debt Service - Principal Payments	181,700	351,109	230,000	1,301,561	75,000	2,378,318	2,120,000
Debt Service - Interest and Fiscal Charges	147,490	192,260	109,700	497,776	133,423	1,716,783	631,881
<i>Total Current Expenditures</i>	1,817,373	3,084,236	3,179,653	3,977,212	2,060,768	6,805,626	8,172,536
<i>Total Capital Outlay</i>	1,577,500	1,544,363	696,952	1,979,881	850,701	8,227,708	7,681,505
<i>Total Debt Service</i>	329,190	543,369	339,700	1,799,337	208,423	4,095,101	2,751,881
Total Expenditures	3,724,063	5,171,968	4,216,305	7,756,430	3,119,892	19,128,435	18,605,922
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	48,000	---	---	220,893
Transfers to Governmental Funds	438,241	3,000	196,101	1,178,836	521,889	2,656,365	3,604,397
Total Expenditures & Other Financing Uses	<u>4,162,304</u>	<u>5,174,968</u>	<u>4,412,406</u>	<u>8,983,266</u>	<u>3,641,781</u>	<u>21,784,800</u>	<u>22,431,212</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 SAINT PAUL</i>
Class of City	4	3	4	4	3	4	3
Population (1999) Estimate	4,320	14,142	3,731	6,772	11,844	3,907	12,836
Taxable Tax Capacity	767,193	5,729,793	2,590,723	3,351,777	7,112,422	7,682,468	7,115,873
1998 Net Tax Levy (Collectible in 1999)	341,347	2,662,405	1,091,903	927,357	2,104,139	683,844	918,025
Special Assessments Levy (Collectible in 1999)	49,176	549,011	51,355	330,578	409,791	---	135,491
REVENUES							
Property Taxes	1,114,157	2,811,756	1,304,113	957,143	2,120,739	698,529	1,277,631
Tax Increments	182,745	650,896	521,689	70,604	---	---	311,401
Franchise Taxes	16,185	50,388	12,400	23,357	24,329	37,673	123,285
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	78,838	---	---	44,283	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	186,887	742,042	63,866	554,122	1,374,051	28,912	247,307
Licenses and Permits	108,175	133,374	83,429	272,323	196,608	187,947	172,310
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	348,511	---	---	---
All Other	241,579	268,733	11,672	113,390	31,678	---	---
State Grants							
Local Government Aid	519,372	2,745,532	196,245	267,502	1,614,914	---	833,407
HACA/MHHC (Homestead Credit)	309,441	686,753	254,131	221,316	612,380	93,093	260,748
Local Performance Aid	5,028	16,954	---	7,361	14,143	9,522	15,475
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,871	27,006	3,267	3,796	9,374	308	12,251
Highways	7,509	873,556	---	641,300	1,346,244	---	774,040
All Other	70,350	430,427	130,340	50,213	112,728	---	98,843
County Grants	---	362,993	---	8,000	---	7,637	19,560
Local Unit Grants	---	1,078,625	---	---	---	---	32,901
Total Intergovernmental Revenues	1,156,150	6,490,579	595,655	1,661,389	3,741,461	110,560	2,047,225
Departmental Fees and Service Charges							
General Government	7,435	17,712	8,469	28,220	37,052	---	3,348
Public Safety	24,029	19,410	---	14,661	98,196	---	---
Streets and Highways	6,213	7,603	---	---	19,395	---	13,020
Sanitation (Refuse Collection)	---	---	---	---	985	---	53,794
Libraries	---	2,716	---	---	---	---	---
Parks and Recreation	29,707	330,820	---	---	59,034	---	174,567
Airport	---	41,183	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	21,976	---	---	---	---	---
All Other	92,434	520,503	---	9,860	407,232	86,815	250,000
Total Fees and Service Charges	159,818	961,923	8,469	52,741	621,894	86,815	494,729
Fines and Forfeits	16,085	96,271	44,521	19,763	29,982	12,072	68,063
Interest Earnings	228,402	447,266	227,881	127,154	204,260	42,881	196,412
All Other Revenues	153,449	827,785	95,418	204,922	364,293	99,955	248,984
Total Revenues	3,322,053	13,291,118	2,957,441	3,943,518	8,721,900	1,305,344	5,187,347
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	1,587,131	3,103,974	2,821,680	2,420,130	---	---
Other Long-term Indebtedness	---	---	---	267,400	503,882	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	1,587,131	3,103,974	3,089,080	2,924,012	---	---
Other Financing Sources							
Transfers from Enterprise Funds	80,273	37,838	---	27,170	447,986	---	25,273
Transfers from Governmental Funds	1,100,327	1,232,794	650,265	167,427	907,737	---	51,441
Total Revenues & Other Financing Sources	4,502,653	16,148,881	6,711,680	7,614,145	13,001,635	1,305,344	5,264,061
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, 1999

<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 SAINT PAUL</i>
Class of City	4	3	4	4	3	4	3
EXPENDITURES							
General Government - Current Expenditures	452,007	1,559,367	522,988	521,171	708,455	230,066	471,089
- Capital Outlay	---	9,137	18,180	42,418	14,462	1,382	---
Public Safety							
Police & Ambulance - Current Expenditures	611,469	1,233,522	585,334	463,528	830,443	303,263	1,304,674
- Capital Outlay	33,795	63,277	513	---	135,200	---	3,883
Fire - Current Expenditures	81,471	219,880	77,568	79,567	129,065	80,474	189,159
- Capital Outlay	397	11,313	23,328	3,308	11,614	---	7,478
Other Public Safety - Current Expenditures	74,210	---	23,233	204,067	189,182	115,265	89,181
- Capital Outlay	---	---	15,919	26,582	2,358	---	2,100
Streets & Highways - Maintenance	319,325	1,096,472	274,183	308,158	945,402	18,290	659,109
- Lighting	36,953	77,593	23,721	---	142,295	2,329	27,000
- Construction	598,582	1,494,846	---	3,220,658	2,717,550	---	154,125
- Other Capital Outlay	72,731	43,516	12,666	383,183	126,871	---	19,702
Sanitation - Refuse Collection & Disposal	---	60,351	1,768	---	---	---	---
- Other Sanitation	---	---	6,042	---	---	125,469	28,965
- Capital Outlay	---	---	---	---	---	---	3,750
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	13,841	518,128	2,809	7,746	188,126	---	---
- Capital Outlay	125,072	72,453	2,695	---	630,653	---	---
Parks & Recreation - Current Expenditures	144,085	1,387,129	150,355	69,468	580,267	15,122	580,721
- Capital Outlay	107,712	2,861,534	7,351	1,000	232,881	---	32,857
Housing & Economic Development - Current Expenditures	108,256	699,783	---	399,169	97,501	---	---
- Capital Outlay	131,000	65,063	---	---	1,559,871	---	790,281
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	81,953	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	83,592	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	46,987	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	86,018	---	---	---	13,307	35,000
All Other Unallocated - Current Expenditures	38,250	194,169	122,090	51,664	178,601	83,380	17,867
- Capital Outlay	---	34,312	50,813	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	51,947	---	---	---	---
Debt Service - Principal Payments	234,350	2,923,987	268,197	968,691	1,894,277	---	210,565
Debt Service - Interest and Fiscal Charges	238,207	799,041	364,011	451,684	1,108,399	---	124,343
<i>Total Current Expenditures</i>	1,879,867	7,216,004	1,790,091	2,104,538	4,036,324	1,068,918	3,402,765
<i>Total Capital Outlay</i>	1,069,289	4,655,451	183,412	3,677,149	5,431,460	1,382	1,014,176
<i>Total Debt Service</i>	472,557	3,723,028	632,208	1,420,375	3,002,676	---	334,908
Total Expenditures	3,421,713	15,594,483	2,605,711	7,202,062	12,470,460	1,070,300	4,751,849
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	505,000	---	---	---	770,000
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	77,596	8,180	---	---	---	---	---
Transfers to Governmental Funds	1,100,327	1,232,794	650,265	167,427	907,737	---	51,441
Total Expenditures & Other Financing Uses	<u>4,599,636</u>	<u>16,835,457</u>	<u>3,760,976</u>	<u>7,369,489</u>	<u>13,378,197</u>	<u>1,070,300</u>	<u>5,573,290</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	16,457	3,008	6,745	4,015	26,331	2,613	7,728
Taxable Tax Capacity	8,271,724	1,732,320	4,343,107	6,076,917	15,647,292	817,464	14,878,852
1998 Net Tax Levy (Collectible in 1999)	2,635,455	400,123	1,041,691	1,318,341	3,227,483	372,453	2,248,145
Special Assessments Levy (Collectible in 1999)	88,439	49,122	187,639	387,717	1,244,347	68,659	454,848
REVENUES							
Property Taxes	2,955,128	547,515	1,267,420	1,416,954	4,104,866	321,514	2,212,541
Tax Increments	256,816	---	---	13,945	2,100,079	159,901	---
Franchise Taxes	110,413	---	32,115	---	64,095	8,087	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	61,454	---	---	---	---	5,515	---
Gravel and Gambling Taxes	---	---	---	826	---	---	---
Special Assessments	1,449,333	59,628	266,948	675,218	1,679,281	113,017	439,549
Licenses and Permits	408,165	41,846	166,858	227,693	620,066	14,427	324,618
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	126,439	---	---	36,802	94,916	47,637	49,534
State Grants							
Local Government Aid	1,653,179	213,847	210,851	---	570,459	617,466	---
HACA/MHHC (Homestead Credit)	719,615	152,700	120,887	74,983	956,921	80,319	302,528
Local Performance Aid	19,436	3,610	7,793	4,884	34,885	---	9,289
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	58,139	2,087	2,060	2,040	14,941	4,092	7,219
Highways	680,310	6,477	113,613	---	648,571	4,002	726,936
All Other	300,909	112,491	20,137	57,968	263,430	70,129	108,667
County Grants	210,656	7,220	21,817	14,691	135,435	---	17,801
Local Unit Grants	39,300	---	---	---	32,000	---	---
Total Intergovernmental Revenues	3,807,983	498,432	497,158	191,368	2,751,558	823,645	1,221,974
Departmental Fees and Service Charges							
General Government	443,120	2,781	7,612	204,429	749,312	---	306,262
Public Safety	53,760	36,480	21,210	---	47,867	13,025	798,357
Streets and Highways	437,509	---	---	---	58,379	4,084	---
Sanitation (Refuse Collection)	---	---	10,043	25,718	371,076	---	66,047
Libraries	130,109	---	---	---	---	---	---
Parks and Recreation	279,551	3,340	2,185	665	249,787	10,659	161,385
Airport	---	---	---	---	---	---	---
Transit	37,816	---	---	---	---	---	---
Cemetery	---	2,400	---	---	---	---	---
All Other	2,485	---	8,997	67,286	133,362	---	---
Total Fees and Service Charges	1,384,350	45,001	50,047	298,098	1,609,783	27,768	1,332,051
Fines and Forfeits	122,036	4,588	20,911	58,886	143,199	7,035	128,697
Interest Earnings	671,731	173,761	198,804	302,676	669,015	62,949	442,797
All Other Revenues	1,383,431	121,013	40,319	1,244,807	904,047	148,973	258,609
Total Revenues	12,610,840	1,491,784	2,540,580	4,430,471	14,645,989	1,692,831	6,360,836
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,005,060	---	349,000	---	1,565,074	---	1,144,790
Other Long-term Indebtedness	784,320	35,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,789,380	35,000	349,000	---	1,565,074	---	1,144,790
Other Financing Sources	---	---	---	---	---	---	16,391
Transfers from Enterprise Funds	1,120,445	---	---	124,225	227,554	353,000	---
Transfers from Governmental Funds	1,011,354	---	493,036	514,000	1,791,846	112,391	236,804
Total Revenues & Other Financing Sources	<u>18,532,019</u>	<u>1,526,784</u>	<u>3,382,616</u>	<u>5,068,696</u>	<u>18,230,463</u>	<u>2,158,222</u>	<u>7,758,821</u>
Type of Public Service Enterprises (see footnote page)	L, W, S, R, H, N, O	W, S, O	W, S	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, 1999

<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	1,657,947	268,854	544,976	772,729	2,114,415	249,172	832,621
- Capital Outlay	28,668	11,172	94,529	4,333	483,602	8,956	170,011
Public Safety							
Police & Ambulance - Current Expenditures	1,815,295	60,970	138,289	715,540	2,505,658	286,595	1,355,192
- Capital Outlay	1,545,656	---	---	33,362	25,843	20,217	110,500
Fire - Current Expenditures	246,815	103,587	123,684	83,019	535,813	55,705	260,690
- Capital Outlay	13,091	23,514	130,875	---	2,000	---	41,020
Other Public Safety - Current Expenditures	160,309	24,458	79,121	89,084	198,989	1,058	407,768
- Capital Outlay	16,875	---	---	---	---	---	2,296
Streets & Highways - Maintenance	993,693	165,360	224,168	113,809	762,093	236,232	464,071
- Lighting	125,394	31,462	---	45,439	---	18,084	15,646
- Construction	3,428,491	68,979	332,978	1,978,833	4,168,683	534,429	614,994
- Other Capital Outlay	91,341	10,336	30,475	3,426	10,384	128,219	156,857
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	41,846	21,722	---	---	69,773
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	652,823	2,899	---	---	---	48,031	---
- Capital Outlay	---	---	---	---	---	9,837	---
Parks & Recreation - Current Expenditures	930,307	165,602	48,252	84,772	877,639	118,404	62,668
- Capital Outlay	2,992,319	101,608	25,374	17,380	246,243	7,261	273,415
Housing & Economic Development - Current Expenditures	471,326	---	---	124,331	---	74,810	---
- Capital Outlay	1,652,924	---	---	479	---	45,158	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	22,992	---
- Capital Outlay	---	---	---	---	---	45,323	---
Transit - Current Expenditures	201,650	---	---	---	28,094	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	83,412	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	198,234	32,863	---	113,963	---	7,698	286,239
- Capital Outlay	---	---	---	90,695	---	---	21,276
Capital Outlay for Enterprise Funds	---	---	18,479	1,289,287	---	---	692,348
Debt Service - Principal Payments	1,695,334	230,000	162,410	375,000	4,305,000	283,682	515,000
Debt Service - Interest and Fiscal Charges	630,550	102,581	63,321	178,496	1,225,607	220,953	492,412
<i>Total Current Expenditures</i>	7,537,205	856,055	1,200,336	2,164,408	7,022,701	1,118,781	3,754,668
<i>Total Capital Outlay</i>	9,769,365	215,609	632,710	3,417,795	4,936,755	799,400	2,082,717
<i>Total Debt Service</i>	2,325,884	332,581	225,731	553,496	5,530,607	504,635	1,007,412
Total Expenditures	19,632,454	1,404,245	2,058,777	6,135,699	17,490,063	2,422,816	6,844,797
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	160,000	27,321	---	65,000	---	224,632	---
Transfers to Governmental Funds	1,011,354	---	493,036	514,000	1,791,846	112,391	236,804
Total Expenditures & Other Financing Uses	<u>20,803,808</u>	<u>1,431,566</u>	<u>2,551,813</u>	<u>6,714,699</u>	<u>19,281,909</u>	<u>2,759,839</u>	<u>7,081,601</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	2,641	6,690	21,599	3,074	2,831	4,503	3,008
Taxable Tax Capacity	1,875,871	2,655,747	12,719,035	1,758,045	1,487,530	1,340,261	1,201,454
1998 Net Tax Levy (Collectible in 1999)	530,469	827,610	3,364,555	509,112	380,704	717,951	407,629
Special Assessments Levy (Collectible in 1999)	349,322	186,973	7,730	192,347	3,747	56,244	19,256
REVENUES							
Property Taxes	648,321	808,087	3,481,793	515,487	362,796	727,422	440,593
Tax Increments	355,456	---	741,407	307,730	41,317	347,876	40,246
Franchise Taxes	---	18,718	146,165	23,601	12,971	25,924	15,243
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	147,505	61,433	---	25,818	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	417,512	239,324	2,088,083	242,362	1,039	74,369	30,108
Licenses and Permits	31,595	178,495	382,362	64,844	45,842	71,878	16,711
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	24,448	---	---	---	---	---	---
All Other	12,574	---	412,681	25,122	2,500	16,430	28,021
State Grants							
Local Government Aid	78,177	110,576	3,078,628	489,429	390,220	909,931	393,950
HACA/MHHC (Homestead Credit)	133,317	153,279	1,171,004	77,474	115,965	214,012	134,880
Local Performance Aid	3,179	7,808	25,332	---	3,377	5,476	3,544
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	836	1,872	46,748	3,521	2,846	3,755	2,295
Highways	---	1,002,046	794,571	---	---	27,365	---
All Other	34,162	16,352	982,211	255,669	34,816	89,560	97,535
County Grants	---	---	705,055	---	---	---	41,926
Local Unit Grants	4,768	---	139,552	---	2,459	8,500	---
Total Intergovernmental Revenues	291,461	1,291,933	7,355,782	851,215	552,183	1,275,029	702,151
Departmental Fees and Service Charges							
General Government	---	30,118	36,701	102,557	30,368	---	7,943
Public Safety	---	93,563	80,344	73,585	116,181	23,566	91,880
Streets and Highways	---	---	309,069	9,595	6,519	5,019	---
Sanitation (Refuse Collection)	---	7,194	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	111,156	1,144,229	---	2,002	241,047	28,545
Airport	---	---	---	39,583	---	33,762	---
Transit	---	---	---	---	---	30,243	---
Cemetery	---	---	---	---	16,230	29,325	6,025
All Other	---	363,264	867,909	850,789	---	40,473	---
Total Fees and Service Charges	---	605,295	2,438,252	1,076,109	171,300	403,435	134,393
Fines and Forfeits	111,909	---	216,453	39,880	9,007	36,029	16,503
Interest Earnings	174,707	262,929	546,688	120,888	114,759	100,940	99,912
All Other Revenues	176,984	552,982	1,533,164	52,062	197,272	109,023	637,235
Total Revenues	2,207,945	3,957,763	19,077,654	3,355,611	1,508,486	3,197,743	2,133,095
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	4,317,967	3,490,000	---	---	725,000	---
Other Long-term Indebtedness	---	---	505,800	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	4,317,967	3,995,800	---	---	725,000	---
Other Financing Sources							
Transfers from Enterprise Funds	12,653	---	170,000	413,028	30,000	193,508	146,000
Transfers from Governmental Funds	234,580	189,600	1,046,046	28,647	380,336	204,796	302,000
Total Revenues & Other Financing Sources	<u>2,455,178</u>	<u>8,465,330</u>	<u>24,289,500</u>	<u>3,798,086</u>	<u>1,918,822</u>	<u>4,392,339</u>	<u>2,581,095</u>
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, 1999

<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	281,983	500,602	1,358,965	497,700	367,187	369,990	236,772
- Capital Outlay	73,118	7,486	105,115	160,109	2,995	---	---
Public Safety							
Police & Ambulance - Current Expenditures	329,148	128,523	2,171,503	402,720	143,080	357,407	393,375
- Capital Outlay	35,149	---	574,162	33,158	---	---	28,487
Fire - Current Expenditures	90,400	64,271	780,660	90,496	111,012	115,732	65,229
- Capital Outlay	2,881	---	39,927	4,394	6,060	149,078	2,187
Other Public Safety - Current Expenditures	4,470	90,833	385,237	45,288	49,259	---	13,971
- Capital Outlay	---	---	---	---	---	---	---
Streets & Highways - Maintenance	124,529	235,139	2,012,414	294,119	244,854	377,302	171,241
- Lighting	27,621	12,653	---	26,690	31,022	70,906	25,259
- Construction	13,920	7,650,769	2,910,831	---	40,000	164,936	---
- Other Capital Outlay	22,577	22,185	179,953	78,207	---	3,414	97,450
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	41,113	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	108	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	882,881	43,157	7,112	52,000	84,112
- Capital Outlay	---	---	6,783	---	---	---	37,208
Parks & Recreation - Current Expenditures	47,460	44,543	2,187,918	61,651	68,562	471,717	147,325
- Capital Outlay	---	---	2,131,384	60,263	50,000	76,573	---
Housing & Economic Development - Current Expenditures	10,100	---	753,288	41,380	710	92,216	73,956
- Capital Outlay	181,834	---	103,445	---	6,570	---	31,770
Conservation of Natural Resources - Current Expenditures	---	---	---	8,280	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	151,492	104,787	2,514	37,109	---
- Capital Outlay	---	---	744,411	204,995	---	---	---
Transit - Current Expenditures	---	3,195	---	20,617	9,534	105,678	---
- Capital Outlay	---	---	---	---	---	48,320	---
Unallocated Insurance	---	---	999,915	---	---	12,851	---
All Other Unallocated - Current Expenditures	2,375	---	---	---	12,128	56,163	26,366
- Capital Outlay	290,834	---	---	75,991	20,400	6,073	38,059
Capital Outlay for Enterprise Funds	---	---	12,995	53,922	---	---	---
Debt Service - Principal Payments	380,000	150,000	1,423,759	773,360	128,000	601,018	780,000
Debt Service - Interest and Fiscal Charges	478,503	347,804	704,591	506,234	86,630	404,193	84,920
<i>Total Current Expenditures</i>	918,086	1,120,872	11,684,273	1,636,885	1,047,082	2,119,071	1,237,606
<i>Total Capital Outlay</i>	620,313	7,680,440	6,809,006	671,039	126,025	448,394	235,161
<i>Total Debt Service</i>	858,503	497,804	2,128,350	1,279,594	214,630	1,005,211	864,920
Total Expenditures	2,396,902	9,299,116	20,621,629	3,587,518	1,387,737	3,572,676	2,337,687
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	86,419	---
Transfers to Governmental Funds	234,580	189,600	1,046,046	28,647	380,336	204,796	302,000
Total Expenditures & Other Financing Uses	<u>2,631,482</u>	<u>9,488,716</u>	<u>21,667,675</u>	<u>3,616,165</u>	<u>1,768,073</u>	<u>3,863,891</u>	<u>2,639,687</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<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 (1999) Estimate	64,313	3,995	15,100	3,000	18,833	15,883	5,220
Taxable Tax Capacity	78,333,974	1,879,481	11,678,944	1,014,090	10,747,217	23,512,254	2,029,382
1998 Net Tax Levy (Collectible in 1999)	11,053,138	895,759	3,567,460	371,603	2,051,629	8,897,930	933,178
Special Assessments Levy (Collectible in 1999)	1,958,831	155,472	335,715	52,083	302,127	431,913	34,952
REVENUES							
Property Taxes	12,158,692	913,679	4,795,837	383,135	2,481,356	8,852,734	836,546
Tax Increments	321,479	242,140	185,056	147,303	2,014,278	1,003,552	192,047
Franchise Taxes	---	---	108,649	15,355	---	87,150	37,647
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	27,450	---	---	33,401
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	2,795,211	239,773	877,863	54,445	452,623	771,648	46,624
Licenses and Permits	2,485,570	103,451	480,713	29,660	320,837	298,726	63,814
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	266,965	---	---	---	---	---	---
All Other	1,441,021	---	102,507	9,433	56,531	2,778,601	23,294
State Grants							
Local Government Aid	---	426,496	21,552	498,772	353,729	4,673	965,142
HACA/MHHC (Homestead Credit)	1,843,946	182,561	905,150	203,610	506,547	1,195,358	305,294
Local Performance Aid	74,616	4,723	17,339	3,661	21,036	19,123	6,293
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,993	5,874	11,905	2,817	5,568	21,152	29,038
Highways	1,798,533	---	110,513	---	85,000	598,672	67,751
All Other	3,029,880	94,900	264,962	62,247	102,367	2,273,324	238,773
County Grants	---	---	7,025	---	2,877	121,958	---
Local Unit Grants	---	---	342,573	2,840	---	---	29,914
Total Intergovernmental Revenues	8,501,954	714,554	1,783,526	783,380	1,133,655	7,012,861	1,665,499
Departmental Fees and Service Charges							
General Government	729,037	---	419,504	18,323	146,186	420,704	7,522
Public Safety	139,422	135,117	116,527	33,630	9,741	1,389,108	52,761
Streets and Highways	---	15,096	101,456	518	39,258	---	---
Sanitation (Refuse Collection)	---	7,645	---	---	---	733,247	---
Libraries	---	1,574	---	---	---	28,673	---
Parks and Recreation	1,614,359	1,870	591,887	10,120	23,810	220,242	115,465
Airport	---	20,475	---	---	---	24,584	27,493
Transit	---	---	---	---	---	43,833	---
Cemetery	230	22,731	---	---	---	51,777	---
All Other	---	36,791	575,889	---	127	525,458	6,783
Total Fees and Service Charges	2,483,048	241,299	1,805,263	62,591	219,122	3,437,626	210,024
Fines and Forfeits	616,893	36,627	110,309	31,393	46,018	106,580	51,361
Interest Earnings	1,666,317	114,557	1,006,865	44,658	560,615	618,435	265,141
All Other Revenues	2,647,878	598,917	459,410	20,365	500,379	889,961	388,202
Total Revenues	33,677,042	3,204,997	11,613,491	1,599,735	7,728,883	23,079,273	3,790,306
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	2,570,545	206,167	2,836,798	9,370,957	889,200
Other Long-term Indebtedness	---	788,010	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	788,010	2,570,545	206,167	2,836,798	9,370,957	889,200
Other Financing Sources							
Transfers from Enterprise Funds	680,907	22,500	440,359	4,000	420,709	826,176	221,813
Transfers from Governmental Funds	12,085,534	192,797	1,887,744	4,286	4,003,325	4,201,528	2,311,647
Total Revenues & Other Financing Sources	46,443,483	4,260,804	16,512,139	1,989,597	15,001,282	37,477,934	7,212,966
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, 1999

<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	3,397,974	393,367	1,561,598	334,552	1,196,992	1,675,850	710,492
- Capital Outlay	994,400	5,358	28,457	7,730	27,278	---	2,075
Public Safety							
Police & Ambulance - Current Expenditures	5,266,740	461,978	1,604,751	410,204	1,108,264	3,226,807	650,591
- Capital Outlay	4,373	43,508	61,027	29,748	2,592	68,104	60,544
Fire - Current Expenditures	1,141,517	155,276	248,308	32,380	248,360	997,369	116,422
- Capital Outlay	2,500	68,827	---	5,568	75,370	---	20,845
Other Public Safety - Current Expenditures	58,911	37,441	271,026	13,267	185,247	233,153	151,518
- Capital Outlay	5,000	750	---	---	---	---	11,452
Streets & Highways - Maintenance	2,334,663	317,213	785,491	159,930	970,901	1,529,027	479,951
- Lighting	558,162	---	91,345	1,732	---	---	---
- Construction	4,202,536	1,038,446	829,408	176,401	2,162,840	1,389,184	177,939
- Other Capital Outlay	903	1,054	196,539	1,763	326,887	291,330	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	16,096	---
- Other Sanitation	---	2,504	---	---	314	13,479	---
- Capital Outlay	---	---	---	---	---	2,194,529	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,121	16,782	---	---	765,411	203,248
- Capital Outlay	---	---	2,098,590	---	---	---	44,167
Parks & Recreation - Current Expenditures	3,380,282	102,492	1,118,376	70,959	494,687	1,809,454	505,771
- Capital Outlay	6,535,118	14,513	3,501,221	21,712	72,234	2,464,471	386,750
Housing & Economic Development - Current Expenditures	2,629,074	23,568	119,245	94,021	697,400	2,368,353	97,490
- Capital Outlay	727,495	230,361	---	150,000	1,812,023	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	13,938	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	74,802	78,926
- Capital Outlay	---	---	---	---	---	2,908,497	175,467
Transit - Current Expenditures	2,074,794	---	379,950	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	95,488	---	---	---
All Other Unallocated - Current Expenditures	219,448	33,319	22,684	---	183,553	1,128,959	3,471
- Capital Outlay	57,363	36,791	26,419	---	223,482	3,859,349	---
Capital Outlay for Enterprise Funds	534,493	---	467,858	---	---	---	---
Debt Service - Principal Payments	3,405,000	415,000	1,800,000	70,000	430,000	1,426,619	212,483
Debt Service - Interest and Fiscal Charges	396,358	258,635	1,030,006	83,732	343,205	487,005	132,453
<i>Total Current Expenditures</i>	21,061,565	1,545,279	6,219,556	1,212,533	5,099,656	13,838,760	2,997,880
<i>Total Capital Outlay</i>	13,064,181	1,439,608	7,209,519	392,922	4,702,706	13,175,464	879,239
<i>Total Debt Service</i>	3,801,358	673,635	2,830,006	153,732	773,205	1,913,624	344,936
Total Expenditures	37,927,104	3,658,522	16,259,081	1,759,187	10,575,567	28,927,848	4,222,055
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	317,871	9,000	---	---	---	329,881	---
Transfers to Governmental Funds	12,085,534	192,797	1,887,744	4,286	4,003,325	4,201,528	2,311,647
Total Expenditures & Other Financing Uses	<u>50,330,509</u>	<u>3,860,319</u>	<u>18,146,825</u>	<u>1,763,473</u>	<u>14,578,892</u>	<u>33,459,257</u>	<u>6,533,702</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SAINT ANTHONY</i>
Class of City	2	3	2	4	4	2	4
Population (1999) Estimate	34,289	14,079	82,019	3,471	13,544	34,548	8,435
Taxable Tax Capacity	21,393,431	7,416,815	52,080,784	1,205,678	10,638,953	31,735,145	5,713,563
1998 Net Tax Levy (Collectible in 1999)	5,048,565	1,551,887	16,088,873	435,990	3,958,449	5,798,608	1,553,597
Special Assessments Levy (Collectible in 1999)	560,346	223,878	796,970	263,906	759,544	1,009,307	61,333
REVENUES							
Property Taxes	6,331,382	2,206,294	15,990,059	558,327	4,373,208	6,378,973	1,903,543
Tax Increments	4,507,719	1,435,158	3,524,237	203,312	449,519	6,362,839	1,007,366
Franchise Taxes	208,230	---	306,074	---	125,757	294,427	82,440
Local Sales Tax	---	---	7,202,706	---	---	---	---
Hotel/Motel Taxes	195,904	---	1,914,034	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	7,003	66,932	---
Special Assessments	714,884	154,752	1,893,057	355,568	3,679,095	1,049,909	115,770
Licenses and Permits	1,033,282	295,304	2,588,584	134,952	623,463	1,572,052	110,457
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	200,199	59,111	504,528	---	---	---	---
All Other	1,269,344	27,110	3,640,780	---	21,250	173,946	1,433,612
State Grants							
Local Government Aid	3,501,650	1,713,495	6,603,649	264,662	381,988	8,723	149,962
HACA/MHHC (Homestead Credit)	1,896,086	896,616	4,349,319	144,284	573,480	1,751,836	341,104
Local Performance Aid	41,740	17,169	94,784	3,938	15,466	41,406	10,202
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,842	15,819	87,758	1,364	12,889	24,435	7,197
Highways	475,380	15,090	2,835,424	---	695,045	480,222	149,243
All Other	10,573,438	137,717	4,911,904	30,688	365,500	996,376	116,066
County Grants	250,993	---	947,533	9,152	11,619	514	33,464
Local Unit Grants	---	810,866	49,134	---	35,091	75,910	24,825
Total Intergovernmental Revenues	18,255,672	3,692,993	24,024,813	454,088	2,112,328	3,553,368	2,265,675
Departmental Fees and Service Charges							
General Government	359,535	103,589	128,008	37,164	428,162	1,611,836	6,745
Public Safety	316,095	28,726	1,134,903	---	53,702	80,850	579,926
Streets and Highways	---	---	256,689	---	150	58,090	186,440
Sanitation (Refuse Collection)	---	---	---	---	---	---	2,982
Libraries	---	---	136,879	---	---	---	---
Parks and Recreation	216,780	214,878	4,328,122	51,600	435,978	1,530,424	143,800
Airport	---	---	1,724,006	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	---	116,200	---	---
Total Fees and Service Charges	892,410	347,193	7,708,607	88,764	1,034,192	3,281,200	919,893
Fines and Forfeits	233,672	246,294	423,285	1,390	91,441	175,099	119,834
Interest Earnings	974,677	567,100	2,307,145	183,477	691,905	1,465,198	143,980
All Other Revenues	2,260,857	514,154	9,376,778	240,355	295,734	686,840	205,748
Total Revenues	35,608,689	9,459,242	77,259,379	2,220,233	13,483,645	24,886,837	6,874,706
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,552,050	3,515,893	321,300	4,414,594	8,044,035	2,477,563	420,152
Other Long-term Indebtedness	---	555,000	184,729	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,552,050	4,070,893	506,029	4,414,594	8,044,035	2,477,563	420,152
Other Financing Sources	---	---	---	7,988	---	---	---
Transfers from Enterprise Funds	1,474,887	155,000	1,108,827	---	433,961	---	65,000
Transfers from Governmental Funds	1,678,756	271,480	4,591,716	262,000	774,312	1,499,825	1,424,167
Total Revenues & Other Financing Sources	<u>40,314,382</u>	<u>13,956,615</u>	<u>83,465,951</u>	<u>6,904,815</u>	<u>22,735,953</u>	<u>28,864,225</u>	<u>8,784,025</u>
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	L,W,S

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SAINT ANTHONY</i>
Class of City	2	3	2	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	2,035,564	1,135,541	3,972,815	319,600	1,332,135	1,347,778	577,393
- Capital Outlay	3,390	12,694	127,390	---	53,083	16,516	74,677
Public Safety							
Police & Ambulance - Current Expenditures	5,522,514	2,148,837	10,214,129	161,077	1,341,634	3,514,645	1,384,017
- Capital Outlay	51,141	38,425	594,486	---	96,398	209,190	75,832
Fire - Current Expenditures	1,929,952	226,443	7,446,100	56,244	140,414	933,133	474,185
- Capital Outlay	3,799	39,231	1,682,187	---	38,105	62,258	168,754
Other Public Safety - Current Expenditures	453,461	149,135	1,731,146	110,815	---	82,597	104,660
- Capital Outlay	17,660	---	2,675,724	---	---	---	482
Streets & Highways - Maintenance	1,742,734	613,175	6,181,164	155,555	1,030,441	1,315,202	397,670
- Lighting	20,895	79,594	678,518	49,624	---	142,621	38,916
- Construction	1,480,374	999,806	11,056,782	14,666	6,525,609	1,541,492	2,691,946
- Other Capital Outlay	---	13,319	583,965	1,926	401,321	130,666	93,359
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	83,804	---	---	29,845	---	---	55,876
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	130,019	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	3,333,475	15,819	---	---	---
- Capital Outlay	---	---	660,666	---	---	---	---
Parks & Recreation - Current Expenditures	2,314,169	1,379,515	8,152,053	85,429	953,159	2,973,791	195,358
- Capital Outlay	3,478,251	30,526	3,861,905	82,328	343,905	2,524,828	311,642
Housing & Economic Development - Current Expenditures	6,059,128	2,503,419	786,822	---	79,495	1,049,035	107,588
- Capital Outlay	1,686,155	1,843	1,773,236	4,194,302	71,712	1,764,260	611,926
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	1,846,572	---	---	---	---
- Capital Outlay	---	---	4,274,054	---	---	---	---
Transit - Current Expenditures	---	---	1,238,425	---	---	---	---
- Capital Outlay	---	---	1,076,191	---	---	---	---
Unallocated Insurance	---	---	---	---	---	110,000	---
All Other Unallocated - Current Expenditures	47,852	---	257,240	---	---	1,378,595	25,499
- Capital Outlay	---	---	255,130	177,508	---	231,207	---
Capital Outlay for Enterprise Funds	---	---	1,442,643	1,421	---	---	---
Debt Service - Principal Payments	2,600,000	2,845,000	2,399,887	295,000	1,878,595	3,073,168	275,000
Debt Service - Interest and Fiscal Charges	678,301	443,386	640,866	199,230	1,418,171	1,670,121	401,491
<i>Total Current Expenditures</i>	20,340,092	8,235,659	45,838,459	984,008	4,877,278	12,847,397	3,361,162
<i>Total Capital Outlay</i>	6,720,770	1,135,844	30,064,359	4,472,151	7,530,133	6,480,417	4,028,618
<i>Total Debt Service</i>	3,278,301	3,288,386	3,040,753	494,230	3,296,766	4,743,289	676,491
Total Expenditures	30,339,163	12,659,889	78,943,571	5,950,389	15,704,177	24,071,103	8,066,271
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	520,598	2,500,000	100,924	---	125,168	---	---
Transfers to Governmental Funds	1,678,756	271,480	4,591,716	262,000	774,312	1,499,825	1,424,167
Total Expenditures & Other Financing Uses	<u>32,538,517</u>	<u>15,431,369</u>	<u>83,636,211</u>	<u>6,212,389</u>	<u>16,603,657</u>	<u>25,570,928</u>	<u>9,490,438</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<i>Name of City</i>	<i>SAINT CHARLES</i>	<i>SAINT CLOUD</i>	<i>SAINT JAMES</i>	<i>SAINT JOSEPH</i>	<i>SAINT LOUIS PARK</i>	<i>SAINT MICHAEL</i>	<i>SAINT PAUL</i>
Class of City	4	2	4	4	2	4	1
Population (1999) Estimate	3,104	60,076	4,392	4,934	44,236	8,291	266,927
Taxable Tax Capacity	1,092,339	31,182,075	1,327,309	1,089,251	43,671,976	5,157,885	162,348,680
1998 Net Tax Levy (Collectible in 1999)	345,922	11,704,983	415,766	466,047	8,644,002	1,560,829	47,926,731
Special Assessments Levy (Collectible in 1999)	17,614	3,428,612	30,422	108,256	996,196	196,547	18,182,499
REVENUES							
Property Taxes	346,048	12,067,234	416,405	479,915	9,440,775	1,560,815	63,201,611
Tax Increments	72,777	3,271,507	---	---	4,536,006	43,560	12,347,861
Franchise Taxes	11,209	2,029,246	22,720	---	313,846	6,211	17,725,621
Local Sales Tax	---	977,569	---	---	---	---	10,849,657
Hotel/Motel Taxes	---	886,401	---	---	---	---	2,456,926
Gravel and Gambling Taxes	---	---	---	---	---	---	384,380
Special Assessments	19,940	6,645,800	137,495	261,962	894,927	976,737	17,102,665
Licenses and Permits	23,328	1,409,330	26,221	82,156	1,589,933	540,784	8,480,368
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	934,400	---	---	479,093	---	11,429,178
All Other	---	1,522,904	1,500	9,878	57,034	---	10,391,178
State Grants							
Local Government Aid	363,618	6,677,591	872,661	468,668	1,857,280	165,908	47,332,606
HACA/MHHC (Homestead Credit)	151,841	2,983,626	150,417	62,041	2,852,708	212,398	20,270,810
Local Performance Aid	3,676	71,688	---	5,419	53,240	8,794	326,502
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,412	66,212	3,651	1,541	45,205	1,233	595,472
Highways	---	642,174	---	---	443,843	517,032	9,322,604
All Other	28,532	3,217,908	168,853	52,391	567,265	940,100	25,821,460
County Grants	31,422	144,923	2,338	5,577	18,631	6,638	1,616,246
Local Unit Grants	---	253,092	---	73,049	388,756	---	1,024,118
Total Intergovernmental Revenues	581,501	16,514,518	1,199,420	678,564	6,763,055	1,852,103	128,130,174
Departmental Fees and Service Charges							
General Government	---	653,517	24,242	3,652	651,964	56,150	4,752,058
Public Safety	154,319	294,473	120,299	139,328	155,869	---	9,937,267
Streets and Highways	970	1,491,030	---	---	11,916	---	2,447,113
Sanitation (Refuse Collection)	89,835	4,652	---	---	103,995	7,557	---
Libraries	3,673	---	---	---	---	---	22,116
Parks and Recreation	94,160	368,713	60,075	12,620	1,597,325	227,101	764,132
Airport	---	219,373	32,284	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	1,014	---	---	---	---	430,813	12,525,514
Total Fees and Service Charges	343,971	3,031,758	236,900	155,600	2,521,069	721,621	30,448,200
Fines and Forfeits	8,175	740,881	29,763	60,964	268,950	---	3,460,598
Interest Earnings	77,184	2,488,448	101,418	110,387	2,289,575	354,437	14,059,126
All Other Revenues	232,729	8,729,477	226,878	378,538	1,143,081	84,672	12,677,987
Total Revenues	1,716,862	58,792,169	2,397,220	2,208,086	29,761,217	6,140,940	321,325,174
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	15,317,707	164,391	1,299,599	2,449,377	11,367,513	91,869,008
Other Long-term Indebtedness	---	1,010,194	---	---	---	859,877	46,418,069
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	16,327,901	164,391	1,299,599	2,449,377	12,227,390	138,287,077
Other Financing Sources							
Transfers from Enterprise Funds	234,845	178,902	694,296	40,000	75,000	408,170	13,340,563
Transfers from Governmental Funds	111,755	15,605,786	178,642	278,676	10,211,457	725,550	109,242,995
Total Revenues & Other Financing Sources	<u>2,063,462</u>	<u>90,904,758</u>	<u>3,477,719</u>	<u>3,826,361</u>	<u>42,497,051</u>	<u>19,502,050</u>	<u>582,195,809</u>
Type of Public Service Enterprises (see footnote page)	W,S,E	W,S,R,E,O	L,W,S,E,O	W,S,R	W,S,R	S	W,S,O

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>SAINT CHARLES</i>	<i>SAINT CLOUD</i>	<i>SAINT JAMES</i>	<i>SAINT JOSEPH</i>	<i>SAINT LOUIS PARK</i>	<i>SAINT MICHAEL</i>	<i>SAINT PAUL</i>
Class of City	4	4	4	3	2	4	4
EXPENDITURES							
General Government - Current Expenditures	153,816	5,124,805	246,398	235,382	3,398,416	669,161	32,148,455
- Capital Outlay	---	207,523	5,238	3,209	52,964	42,787	2,054,936
Public Safety							
Police & Ambulance - Current Expenditures	238,176	7,578,153	506,053	393,967	5,402,842	268,716	53,204,257
- Capital Outlay	84,430	582,790	10,602	8,479	112,024	---	2,601,908
Fire - Current Expenditures	110,702	4,354,004	117,600	161,805	2,070,333	143,131	34,147,183
- Capital Outlay	2,912	83,692	302,750	138,953	12,495	---	1,164,032
Other Public Safety - Current Expenditures	14,804	1,158,840	93,712	40,369	1,074,517	4,982	10,291,891
- Capital Outlay	13,605	39,590	---	---	---	216,900	343,053
Streets & Highways - Maintenance	137,602	3,885,621	471,501	122,807	3,035,341	385,345	16,157,950
- Lighting	---	431,523	55,153	25,229	---	45,530	4,238,406
- Construction	71,218	5,960,820	378,190	1,630,872	1,085,176	452,712	38,889,993
- Other Capital Outlay	31,780	397,993	175,990	4,641	3,781	26,309	399,572
Sanitation - Refuse Collection & Disposal	81,003	---	---	---	---	---	---
- Other Sanitation	7,072	---	3,439	---	---	82,157	3,207,742
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	615	---	---	---	---	---	4,445,005
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	73,558	912,573	7,049	---	---	24,775	10,899,515
- Capital Outlay	15,644	3,673	---	---	---	---	1,572,634
Parks & Recreation - Current Expenditures	223,082	3,977,977	198,207	169,231	4,095,675	314,275	26,331,570
- Capital Outlay	822,392	1,420,822	23,590	52,896	264,374	30,004	87,936,716
Housing & Economic Development - Current Expenditures	15,224	2,385,645	299,594	58,618	1,253,957	3,039,130	38,563,111
- Capital Outlay	---	894,367	22,850	744	7,586,724	10,000	39,509,221
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	542,668	39,397	---	---	---	---
- Capital Outlay	---	936,082	163,171	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	19,395	---	---	---	---
All Other Unallocated - Current Expenditures	2,610	2,189,992	6,096	1,061	83,370	8,505	5,010,518
- Capital Outlay	10,479	1,060,228	---	---	263,224	465,356	99,853
Capital Outlay for Enterprise Funds	---	8,248,266	---	---	---	4,686,553	---
Debt Service - Principal Payments	78,000	10,472,130	160,001	255,000	5,775,000	225,000	27,333,411
Debt Service - Interest and Fiscal Charges	60,862	3,215,128	103,801	270,707	2,068,218	174,460	30,303,034
<i>Total Current Expenditures</i>	1,058,264	32,541,801	2,063,594	1,208,469	20,414,451	4,985,707	238,645,603
<i>Total Capital Outlay</i>	1,052,460	19,835,846	1,082,381	1,839,794	9,380,762	5,930,621	174,571,918
<i>Total Debt Service</i>	138,862	13,687,258	263,802	525,707	7,843,218	399,460	57,636,445
Total Expenditures	2,249,586	66,064,905	3,409,777	3,573,970	37,638,431	11,315,788	470,853,966
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	2,694,555	---	---	---	---	---
Transfers to Enterprise Funds	---	546,428	---	---	---	---	1,831,446
Transfers to Governmental Funds	111,755	15,605,786	178,642	278,676	10,211,457	725,550	109,242,995
Total Expenditures & Other Financing Uses	<u>2,361,341</u>	<u>84,911,674</u>	<u>3,588,419</u>	<u>3,852,646</u>	<u>47,849,888</u>	<u>12,041,338</u>	<u>581,928,407</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<i>Name of City</i>	<i>SAINT PAUL PARK</i>	<i>SAINT PETER</i>	<i>SARTELL</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>
Class of City	4	4	4	4	4	4	3
Population (1999) Estimate	5,022	10,038	8,960	3,866	9,957	18,071	17,251
Taxable Tax Capacity	2,482,734	2,719,999	4,632,330	1,317,327	3,841,906	12,069,597	14,908,633
1998 Net Tax Levy (Collectible in 1999)	399,873	933,123	842,206	757,647	942,536	2,882,498	3,168,996
Special Assessments Levy (Collectible in 1999)	11,578	154,719	825,536	119,918	343,517	1,960,320	1,133,226
REVENUES							
Property Taxes	577,416	1,002,416	835,462	794,955	978,290	2,930,037	3,845,828
Tax Increments	341,613	202,325	71,567	244,199	1,314,179	1,909,261	1,483,330
Franchise Taxes	---	---	---	---	32,471	71,188	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	204	---	154,203
Gravel and Gambling Taxes	831	---	---	---	---	13,655	15,807
Special Assessments	26,927	249,899	3,002,702	317,755	915,112	6,162,272	2,351,600
Licenses and Permits	49,750	265,559	295,431	96,744	133,678	957,997	1,875,506
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	264,321	---	---	---	---	10,896
All Other	26,780	3,000,779	122,209	---	---	---	46,351
State Grants							
Local Government Aid	489,084	1,332,079	276,517	810,243	1,106,605	59,827	213,623
HACA/MHHC (Homestead Credit)	207,383	447,175	297,317	157,204	348,461	554,025	524,900
Local Performance Aid	---	11,852	9,780	4,635	11,453	19,377	18,540
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,568	40,837	2,402	26,101	5,978	18,306	18,170
Highways	42,098	539,332	563,009	---	15,255	549,835	120,797
All Other	70,708	1,728,753	70,266	127,784	360,416	222,071	119,503
County Grants	---	---	12,200	9,162	11,141	1,611,293	45,330
Local Unit Grants	---	---	---	82,445	---	---	175,551
Total Intergovernmental Revenues	838,621	7,365,128	1,353,700	1,217,574	1,859,309	3,034,734	1,293,661
Departmental Fees and Service Charges							
General Government	---	92,917	9,367	18,989	26,116	1,254,043	896,345
Public Safety	60,383	82,568	47,650	202,255	67,852	21,986	158,736
Streets and Highways	---	729	---	383	---	10,335	858,621
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	107,442	9,869	50,008	3,754	358,067	539,775
Airport	---	---	---	30,393	---	---	---
Transit	---	---	---	8,124	---	---	50,348
Cemetery	---	---	---	---	---	---	---
All Other	---	---	250,011	44,151	---	752,662	---
Total Fees and Service Charges	60,383	283,656	316,897	354,303	97,722	2,397,093	2,503,825
Fines and Forfeits	31,797	80,539	48,409	23,825	60,151	99,279	148,835
Interest Earnings	98,673	443,924	583,412	40,556	373,525	737,752	678,096
All Other Revenues	146,615	1,581,803	136,612	312,867	559,396	84,845	244,737
Total Revenues	2,172,626	11,475,249	6,644,192	3,402,778	6,324,037	18,398,113	14,595,428
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	245,000	8,356,791	1,403,625	4,595,000	---	---
Other Long-term Indebtedness	---	64,500	---	1,887,441	---	2,260,100	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	309,500	8,356,791	3,291,066	4,595,000	2,260,100	---
Other Financing Sources	---	---	---	1,600	35,000	30,151	278,628
Transfers from Enterprise Funds	---	498,789	65,000	---	265,796	292,987	1,048,991
Transfers from Governmental Funds	26,500	1,088,997	537,618	354,831	1,344,823	651,659	1,817,078
Total Revenues & Other Financing Sources	<u>2,199,126</u>	<u>13,372,535</u>	<u>15,603,601</u>	<u>7,050,275</u>	<u>12,564,656</u>	<u>21,633,010</u>	<u>17,740,125</u>
Type of Public Service Enterprises (see footnote page)	W,S	W,S,R,H,N,E,O	W,S	W,S,H,N,E,O	L,W,S	L,W,S,O	W,S,R,E,O

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>SAINT PAUL PARK</i>	<i>SAINT PETER</i>	<i>SARTELL</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>
Class of City	2	4	4	4	3	4	4
EXPENDITURES							
General Government - Current Expenditures	434,335	675,393	369,746	383,232	650,295	1,531,500	1,949,952
- Capital Outlay	11,521	57,625	2,806	3,894	21,934	28,256	63,959
Public Safety							
Police & Ambulance - Current Expenditures	579,925	1,061,772	709,188	586,004	697,080	1,751,448	1,923,768
- Capital Outlay	6,587	61,004	98,133	524	28,643	13,717	47,370
Fire - Current Expenditures	110,381	177,238	140,073	139,632	197,768	360,312	576,220
- Capital Outlay	13,630	691	99,443	263,366	7,018	9,412	72,886
Other Public Safety - Current Expenditures	18,485	234,455	164,778	453	14,854	349,174	359,572
- Capital Outlay	---	28,731	---	---	5,889	---	---
Streets & Highways - Maintenance	241,452	657,082	636,767	249,018	599,926	1,556,379	1,377,132
- Lighting	30,279	63,622	67,468	29,521	80,926	200,960	56,569
- Construction	62,600	768,422	3,037,506	1,774,492	2,378,471	12,055,966	2,183,216
- Other Capital Outlay	56,828	3,578	64,492	149,756	69,245	68,139	2,700
Sanitation - Refuse Collection & Disposal	---	---	---	---	10,935	---	---
- Other Sanitation	642	---	---	351	678	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	175,749	---	43,188	---	49,371	25,375
- Capital Outlay	---	161,593	---	2,397	---	---	---
Parks & Recreation - Current Expenditures	105,399	683,869	98,394	215,857	310,986	719,996	456,215
- Capital Outlay	105,580	555,930	62,676	78,731	173,343	504,335	304,105
Housing & Economic Development - Current Expenditures	---	1,585,387	111,550	169,393	1,318,219	99,436	229,962
- Capital Outlay	---	76,531	1,686	5,252	39,794	---	59,997
Conservation of Natural Resources - Current Expenditures	---	---	---	15,467	---	94,577	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	44,205	---	---	---
- Capital Outlay	---	---	---	302,823	---	---	---
Transit - Current Expenditures	---	---	---	16,874	---	---	410,736
- Capital Outlay	---	---	---	---	---	---	175,462
Unallocated Insurance	---	11,526	---	79,251	---	---	---
All Other Unallocated - Current Expenditures	---	172,907	109,048	55,497	31,637	171,635	110,534
- Capital Outlay	---	---	711,093	---	---	511,715	---
Capital Outlay for Enterprise Funds	---	3,876,620	3,088,689	1,596,680	68,218	---	---
Debt Service - Principal Payments	265,000	662,500	1,225,000	388,569	1,768,422	4,668,868	2,010,000
Debt Service - Interest and Fiscal Charges	152,268	278,077	540,039	338,980	712,178	2,918,259	964,694
<i>Total Current Expenditures</i>	1,520,898	5,499,000	2,407,012	2,027,943	3,913,304	6,884,788	7,476,035
<i>Total Capital Outlay</i>	256,746	5,590,725	7,166,524	4,177,915	2,792,555	13,191,540	2,909,695
<i>Total Debt Service</i>	417,268	940,577	1,765,039	727,549	2,480,600	7,587,127	2,974,694
Total Expenditures	2,194,912	12,030,302	11,338,575	6,933,407	9,186,459	27,663,455	13,360,424
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	415,000	---	---	---	1,160,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	6,363,978	---	---	42,285	5,000	2,336,970
Transfers to Governmental Funds	26,500	1,088,997	537,618	354,831	1,344,823	651,659	1,817,078
Total Expenditures & Other Financing Uses	<u>2,221,412</u>	<u>19,898,277</u>	<u>11,876,193</u>	<u>7,288,238</u>	<u>10,573,567</u>	<u>29,480,114</u>	<u>17,514,472</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<i>Name of City</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>	<i>SOUTH SAINT PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>
Class of City	2	4	4	2	4	4	4
Population (1999) Estimate	26,545	7,082	3,720	20,194	7,142	2,973	5,319
Taxable Tax Capacity	20,807,493	9,489,866	1,115,179	11,512,411	4,321,856	610,800	1,494,756
1998 Net Tax Levy (Collectible in 1999)	3,699,985	1,790,390	375,492	2,653,568	1,097,128	516,584	493,240
Special Assessments Levy (Collectible in 1999)	359,885	188,824	142,743	858,197	36,397	115,417	28,978
REVENUES							
Property Taxes	4,258,314	1,870,727	365,091	3,526,144	1,372,066	454,760	508,666
Tax Increments	1,244,499	334,124	33,655	1,515,304	194,698	17,918	287,879
Franchise Taxes	255,520	---	167,095	471,201	17,684	103,018	13,300
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	13,295	---	---	---	---
Gravel and Gambling Taxes	---	---	---	4,231	---	---	---
Special Assessments	456,179	95,138	49,890	1,343,041	298,724	136,236	265,087
Licenses and Permits	592,283	221,555	35,077	425,413	150,390	5,302	12,488
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	6,693	307,350	---	1,182	---	---
All Other	4,436	---	---	---	10,675	6,536	---
State Grants							
Local Government Aid	---	---	856,644	2,705,318	248,711	755,500	632,107
HACA/MHHC (Homestead Credit)	989,246	421,282	155,332	1,165,431	190,464	126,202	157,752
Local Performance Aid	31,941	8,422	4,512	24,562	8,550	3,631	6,189
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	20,122	4,751	13,908	15,414	5,775	4,263	1,960
Highways	279,507	54,027	---	1,284,317	148,307	---	35,766
All Other	992,437	24,071	45,889	464,446	88,113	47,818	64,893
County Grants	54,859	---	37,599	53,626	30,118	---	26,624
Local Unit Grants	19,862	451	---	20,025	---	---	---
Total Intergovernmental Revenues	2,392,410	519,697	1,421,234	5,733,139	731,895	943,950	925,291
Departmental Fees and Service Charges							
General Government	505,170	34,589	43,073	89,993	53,490	39,084	---
Public Safety	---	---	13,316	15,840	42,480	53,247	100,861
Streets and Highways	285,395	---	5,138	4,671	---	692	1,301
Sanitation (Refuse Collection)	249,469	---	176,926	3,775	32,593	---	---
Libraries	---	---	---	---	---	---	2,821
Parks and Recreation	1,911,550	41,759	34,091	979,024	103,679	11,494	55,543
Airport	---	---	8,387	481,985	---	19,094	---
Transit	---	---	---	---	---	---	11,404
Cemetery	---	---	---	---	---	---	---
All Other	188,754	---	---	437,712	30,500	48,659	---
Total Fees and Service Charges	3,140,338	76,348	280,931	2,013,000	262,742	172,270	171,930
Fines and Forfeits	59,188	94,115	14,152	83,931	89,407	30,328	3,995
Interest Earnings	470,878	110,500	86,320	202,829	219,098	134,982	172,529
All Other Revenues	2,562,641	35,079	87,534	267,738	66,404	30,143	378,680
Total Revenues	15,432,250	3,357,283	2,554,274	15,585,971	3,403,108	2,028,907	2,739,845
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,376,601	---	352,359	926,947	4,634,563	---	385,000
Other Long-term Indebtedness	---	---	---	---	17,100	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,376,601	---	352,359	926,947	4,651,663	---	385,000
Other Financing Sources	4,497	---	---	---	---	---	---
Transfers from Enterprise Funds	168,481	8,400	115,000	---	150,000	---	---
Transfers from Governmental Funds	4,272,871	549,450	16,773	2,789,911	75,016	23,004	99,853
Total Revenues & Other Financing Sources	<u>23,254,700</u>	<u>3,915,133</u>	<u>3,038,406</u>	<u>19,302,829</u>	<u>8,279,787</u>	<u>2,051,911</u>	<u>3,224,698</u>
Type of Public Service Enterprises (see footnote page)	W,S,O	L,W,S,O	L,W,S,H,E,O	W,S	L,W,S	W,S,E,O	W,S

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>	<i>SOUTH SAINT PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>
Class of City	2	4	4	2	4	1	4
EXPENDITURES							
General Government - Current Expenditures	1,304,470	850,852	320,023	1,094,642	516,649	267,355	211,595
- Capital Outlay	151,291	27,157	1,046	241,971	74,145	3,080	16,223
Public Safety							
Police & Ambulance - Current Expenditures	1,093,110	547,335	314,773	2,612,835	848,087	331,690	227,762
- Capital Outlay	---	---	30,656	82,193	52,387	42,282	---
Fire - Current Expenditures	402,641	166,355	70,502	1,780,808	105,641	75,015	137,636
- Capital Outlay	26,485	---	1,482	8,445	---	25,248	32,339
Other Public Safety - Current Expenditures	188,800	85,825	2,272	181,466	77,254	---	904
- Capital Outlay	---	---	---	---	---	---	---
Streets & Highways - Maintenance	822,287	367,922	258,066	1,313,076	153,549	141,325	252,102
- Lighting	118,133	39,094	27,972	119,792	34,222	59,087	59,120
- Construction	4,815,654	612,929	121,005	2,773,653	1,327,894	155,292	520,806
- Other Capital Outlay	---	1,204	146,217	14,359	7,447	86,857	51,063
Sanitation - Refuse Collection & Disposal	---	456	168,304	---	---	---	2,259
- Other Sanitation	321,674	---	88,585	40,053	63,656	---	---
- Capital Outlay	---	---	12,713	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	32,528
Culture and Recreation							
Libraries - Current Expenditures	---	---	75,963	451,952	---	27,924	120,615
- Capital Outlay	---	---	301,290	3,176	---	---	18,858
Parks & Recreation - Current Expenditures	3,149,527	131,209	194,375	1,478,730	395,385	37,866	183,895
- Capital Outlay	1,042,482	95,917	27,586	1,027,264	9,061	15,362	195,441
Housing & Economic Development - Current Expenditures	1,163,302	---	368,223	---	173,042	41,142	35,770
- Capital Outlay	240,049	---	---	468,507	---	15,972	63,059
Conservation of Natural Resources - Current Expenditures	122,996	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	11,881	438,265	---	10,227	---
- Capital Outlay	---	---	---	115,486	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	56,146
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	34,583	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	80,825	---	57,577	217,666	26,256	---	25,079
- Capital Outlay	---	407	---	---	---	48,665	2,586
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,608,243	310,665	545,000	1,340,000	253,472	304,534	380,486
Debt Service - Interest and Fiscal Charges	1,036,630	211,567	115,481	785,967	209,375	205,538	326,243
<i>Total Current Expenditures</i>	8,802,348	2,189,048	1,958,516	9,729,285	2,393,741	991,631	1,312,883
<i>Total Capital Outlay</i>	6,275,961	737,614	641,995	4,735,054	1,470,934	392,758	932,903
<i>Total Debt Service</i>	2,644,873	522,232	660,481	2,125,967	462,847	510,072	706,729
Total Expenditures	17,723,182	3,448,894	3,260,992	16,590,306	4,327,522	1,894,461	2,952,515
Other Financing Uses							
Debt Redemption - Refunded Bonds	1,140,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	10,000	---	---	7,500	---	---
Transfers to Governmental Funds	4,272,871	549,450	16,773	2,789,911	75,016	23,004	99,853
Total Expenditures & Other Financing Uses	<u>23,136,053</u>	<u>4,008,344</u>	<u>3,277,765</u>	<u>19,380,217</u>	<u>4,410,038</u>	<u>1,917,465</u>	<u>3,052,368</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>STILLWATER</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	3	4	4	3	4	4	4
Population (1999) Estimate	16,193	8,484	3,556	13,483	9,065	5,818	4,274
Taxable Tax Capacity	10,895,124	2,417,484	1,040,713	10,225,826	2,736,530	3,971,856	1,355,606
1998 Net Tax Levy (Collectible in 1999)	3,605,854	1,255,884	687,501	1,405,330	1,255,291	1,192,860	437,888
Special Assessments Levy (Collectible in 1999)	926,034	276,605	4,110	476,332	30,342	296,322	73,404
REVENUES							
Property Taxes	4,275,313	1,249,428	460,429	1,632,200	1,378,413	1,210,626	469,729
Tax Increments	1,661,573	---	171,082	1,466,163	413,084	518,066	30,060
Franchise Taxes	---	28,052	19,718	30,815	54,659	14,963	29,730
Local Sales Tax	---	---	88,867	---	---	---	---
Hotel/Motel Taxes	---	---	16,277	---	---	---	---
Gravel and Gambling Taxes	3,095	---	---	---	---	---	---
Special Assessments	1,653,790	377,747	6,774	622,257	31,368	773,555	168,379
Licenses and Permits	385,293	76,961	30,007	381,624	121,179	630,841	68,778
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	10,000	---	---
All Other	37,500	63,436	7,025	---	58,203	---	97,549
State Grants							
Local Government Aid	1,041,287	1,332,832	982,069	---	3,434,126	281,406	660,501
HACA/MHHC (Homestead Credit)	993,578	524,965	259,837	346,233	997,998	216,834	151,609
Local Performance Aid	19,458	10,090	4,317	15,825	11,051	5,931	5,167
Taconite Relief and Aids	---	---	113,936	---	888,087	---	---
PERA Aid	15,874	21,318	13,245	5,015	122,676	137,065	6,069
Highways	790,486	750,458	---	242,949	204,314	---	---
All Other	896,547	388,661	173,947	38,936	698,948	35,466	82,172
County Grants	65,660	297,072	76,053	9,735	10,000	---	---
Local Unit Grants	720,589	286,917	6,837	---	425,995	---	---
Total Intergovernmental Revenues	4,580,979	3,675,749	1,637,266	658,693	6,861,398	676,702	1,003,067
Departmental Fees and Service Charges							
General Government	---	20,568	---	35,261	18,709	78,040	2,949
Public Safety	211,251	75,990	34,268	9,275	696,622	62,914	24,590
Streets and Highways	---	91,405	2,071	45,125	21,764	1,343	4,965
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	7,357	6,282	---	---	26,522	---	---
Parks and Recreation	803,389	345,104	496,099	139,669	153,995	87,780	83,299
Airport	---	---	44,634	---	---	---	13,954
Transit	---	---	---	---	47,991	---	---
Cemetery	---	39,674	27,167	---	---	---	---
All Other	724,366	91,611	4,258	149,170	35	964,926	---
Total Fees and Service Charges	1,746,363	670,634	608,497	378,500	965,638	1,195,003	129,757
Fines and Forfeits	186,981	104,485	15,867	32,692	145,336	10,861	22,785
Interest Earnings	757,772	219,754	89,056	409,442	557,535	295,452	112,523
All Other Revenues	591,013	45,821	168,516	785,524	5,231,661	88,071	192,545
Total Revenues	15,842,172	6,448,631	3,312,356	6,397,910	15,760,271	5,414,140	2,227,353
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	---	---	---	3,614,950
Other Long-term Indebtedness	---	---	64,625	---	---	---	156,265
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	---	64,625	---	---	---	3,771,215
Other Financing Sources	---	---	---	---	---	---	26,504
Transfers from Enterprise Funds	---	729,200	129,355	182,136	---	---	427,584
Transfers from Governmental Funds	3,496,541	1,144,450	298,323	1,115,364	190,071	1,015,819	---
Total Revenues & Other Financing Sources	19,338,713	8,322,281	3,804,659	7,695,410	15,950,342	6,429,959	6,452,656
Type of Public Service Enterprises (see footnote page)	W,S,R,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, 1999

<i>Name of City</i>	<i>STILLWATER</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	1,406,950	600,361	377,010	776,485	535,785	474,922	210,728
- Capital Outlay	38,972	5,794	---	9,433	65,765	9,045	---
Public Safety							
Police & Ambulance - Current Expenditures	1,607,256	1,136,258	497,001	578,079	2,443,845	194,909	469,235
- Capital Outlay	142,087	19,397	32,816	---	30,432	---	45,753
Fire - Current Expenditures	720,664	387,268	90,347	542,116	703,046	191,028	67,640
- Capital Outlay	21,780	17,593	10,959	38,597	6,916	---	7,324
Other Public Safety - Current Expenditures	1,156,367	65,080	12,376	151,496	28,656	331,536	---
- Capital Outlay	35,575	1,147	---	479	---	---	---
Streets & Highways - Maintenance	1,001,921	629,445	530,076	532,418	1,198,613	388,256	329,348
- Lighting	179,209	126,464	23,909	63,771	16,313	7,360	---
- Construction	2,562,634	689,511	231,675	670,985	730,163	---	3,257,442
- Other Capital Outlay	202,165	37,097	28,535	28,301	111,110	32,424	12,381
Sanitation - Refuse Collection & Disposal	---	---	25,042	---	---	---	8,824
- Other Sanitation	4,116	---	4,558	297	---	19,803	27,461
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	697,668	905,319	131,456	---	677,910	3,497	33,404
- Capital Outlay	102,365	6,372	15,370	---	9,925	---	10,109
Parks & Recreation - Current Expenditures	1,134,115	725,027	454,713	347,765	867,297	155,383	252,846
- Capital Outlay	699,853	483,304	77,956	91,867	263,549	621,012	142,433
Housing & Economic Development - Current Expenditures	357,550	120,572	297,141	---	388,839	11,088	104,685
- Capital Outlay	---	---	---	405,711	142,907	34,473	38,878
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	65,959	---	27,116	---	55,431
- Capital Outlay	---	---	17,045	---	---	---	484,632
Transit - Current Expenditures	---	---	---	---	137,811	---	---
- Capital Outlay	---	---	---	---	149,256	---	---
Unallocated Insurance	125,261	98,743	55,818	---	529,276	---	---
All Other Unallocated - Current Expenditures	3,525	368,469	128,136	109,165	328,003	85,066	81,485
- Capital Outlay	33,133	---	---	649,604	112,120	98,730	---
Capital Outlay for Enterprise Funds	---	19,040	---	---	---	---	---
Debt Service - Principal Payments	3,100,000	1,940,087	119,382	915,000	536,000	2,525,000	164,326
Debt Service - Interest and Fiscal Charges	1,431,416	464,745	88,888	861,765	345,673	331,064	61,643
<i>Total Current Expenditures</i>	8,394,602	5,163,006	2,693,542	3,101,592	7,882,510	1,862,848	1,641,087
<i>Total Capital Outlay</i>	3,838,564	1,279,255	414,356	1,894,977	1,622,143	795,684	3,998,952
<i>Total Debt Service</i>	4,531,416	2,404,832	208,270	1,776,765	881,673	2,856,064	225,969
Total Expenditures	16,764,582	8,847,093	3,316,168	6,773,334	10,386,326	5,514,596	5,866,008
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	223,362	---	---	265,578	---	530,000	55,281
Transfers to Governmental Funds	3,496,541	1,144,450	298,323	1,115,364	190,071	1,015,819	---
Total Expenditures & Other Financing Uses	<u>20,484,485</u>	<u>9,991,543</u>	<u>3,614,491</u>	<u>8,154,276</u>	<u>10,576,397</u>	<u>7,060,415</u>	<u>5,921,289</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST SAINT PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>	<i>WINDOM</i>
Class of City	4	4	4	3	2	3	4
Population (1999) Estimate	6,599	9,427	4,174	19,648	26,643	18,903	4,543
Taxable Tax Capacity	5,181,944	3,691,379	8,414,973	14,089,027	17,085,629	8,808,005	1,430,362
1998 Net Tax Levy (Collectible in 1999)	1,268,808	1,412,137	1,729,922	2,942,650	2,296,560	2,247,119	564,463
Special Assessments Levy (Collectible in 1999)	341,741	140,985	80,544	353,685	688,801	916,160	162,745
REVENUES							
Property Taxes	1,292,713	1,393,189	1,758,539	3,526,708	2,795,094	2,259,039	505,717
Tax Increments	804,519	46,606	1,754,140	---	879,543	443,442	143,101
Franchise Taxes	21,843	324,047	28,040	538,769	169,865	---	---
Local Sales Tax	---	---	---	---	---	1,302,049	---
Hotel/Motel Taxes	---	---	---	---	---	110,033	---
Gravel and Gambling Taxes	---	---	---	4,322	---	---	---
Special Assessments	661,391	239,861	63,330	496,823	819,669	1,339,564	255,661
Licenses and Permits	87,385	141,268	206,935	352,651	479,985	253,227	17,116
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	52,667	---	---	---	224,509	---
All Other	62,911	---	58,220	42,442	129,018	624	49,846
State Grants							
Local Government Aid	347,810	1,520,504	---	1,225,207	826,643	2,502,122	762,704
HACA/MHHC (Homestead Credit)	351,396	327,586	279,739	978,465	847,290	668,359	299,255
Local Performance Aid	7,371	10,583	4,963	23,608	31,667	22,802	---
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	3,052	9,455	9,801	14,361	---	172,146	---
Highways	---	302,957	---	165,756	839,129	147,600	---
All Other	94,574	135,899	91,054	279,151	363,997	1,289,792	112,077
County Grants	---	32,970	---	18,832	226,528	3,795	11,291
Local Unit Grants	---	17,764	5,030	3,450,919	230,847	---	---
Total Intergovernmental Revenues	867,114	2,410,385	448,807	6,198,741	3,495,119	5,031,749	1,235,173
Departmental Fees and Service Charges							
General Government	---	8,432	208,167	162,028	32,191	19,542	6,273
Public Safety	---	1,030	65,539	447,989	287,651	70,745	201,735
Streets and Highways	---	---	---	---	34,912	27,032	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	---	---	---	52,145	11,059	307,182	50,242
Airport	---	---	---	---	---	56,104	27,755
Transit	---	---	---	---	---	47,457	---
Cemetery	---	---	12,200	---	---	---	---
All Other	4,862	---	154,197	24,910	304,707	37,588	---
Total Fees and Service Charges	4,862	9,462	440,103	687,072	670,520	565,650	286,005
Fines and Forfeits	89,349	43,125	113,581	81,838	184,519	93,704	23,281
Interest Earnings	368,993	233,865	789,758	444,177	1,039,477	1,386,895	7,808
All Other Revenues	512,189	205,427	973,757	286,557	1,311,508	762,786	76,969
Total Revenues	4,710,358	5,047,235	6,576,990	12,617,658	11,754,484	13,638,953	2,550,831
Other Financing Sources							
Borrowing							
Bonded Indebtedness	5,386,056	---	---	---	3,145,000	999,575	---
Other Long-term Indebtedness	---	---	---	135,000	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	5,386,056	---	---	135,000	3,145,000	999,575	---
Other Financing Sources	---	---	---	32,804	---	---	---
Transfers from Enterprise Funds	---	157,000	164,344	378,672	1,243,110	1,593,855	455,723
Transfers from Governmental Funds	831,112	492,647	2,359,800	3,013,079	2,481,685	845,308	87,500
Total Revenues & Other Financing Sources	<u>10,927,526</u>	<u>5,696,882</u>	<u>9,101,134</u>	<u>16,177,213</u>	<u>18,624,279</u>	<u>17,077,691</u>	<u>3,094,054</u>
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, 1999

<i>Name of City</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST SAINT 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	232,504	721,248	690,136	1,200,278	813,912	1,909,551	351,468
- Capital Outlay	18,708	---	14,768	712,222	130,770	91,980	1,196
Public Safety							
Police & Ambulance - Current Expenditures	740,668	890,115	762,109	2,313,976	2,464,066	2,194,964	666,813
- Capital Outlay	40,380	---	51,083	141,832	119,970	143,691	27,940
Fire - Current Expenditures	74,167	395,544	145,790	1,296,302	571,320	484,932	112,526
- Capital Outlay	30,675	---	10,787	1,901,310	73,187	25,986	25,777
Other Public Safety - Current Expenditures	36,067	96,587	109,911	117,502	270,822	2,560	3,636
- Capital Outlay	3,089	---	---	---	31,817	6,203	---
Streets & Highways - Maintenance	412,626	923,892	394,006	1,099,761	837,228	1,874,311	330,125
- Lighting	46,744	51,983	49,362	105,699	135,833	---	16,906
- Construction	2,021,355	836,568	841,585	529,289	2,693,546	1,588,622	597,446
- Other Capital Outlay	241	17,272	10,225	88,365	97,679	275,921	9,633
Sanitation - Refuse Collection & Disposal	156,740	---	---	---	---	---	---
- Other Sanitation	25,938	1,818	---	23,519	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	480,990	---	13,587
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	159,751	---	---	---	188,744	108,015
- Capital Outlay	---	---	---	---	---	627,846	5,118
Parks & Recreation - Current Expenditures	69,162	372,881	357,586	645,733	313,392	995,737	182,810
- Capital Outlay	461,555	73,148	569,771	1,759,110	2,377,326	355,227	9,716
Housing & Economic Development - Current Expenditures	180,793	106,558	---	167,382	725,106	224,917	153,258
- Capital Outlay	---	---	---	---	170,643	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	69,079	45,892
- Capital Outlay	---	---	---	---	---	157,911	---
Transit - Current Expenditures	---	---	---	---	---	106,048	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	256,085	(1,567)	---	67,322	---	---	---
All Other Unallocated - Current Expenditures	398,433	252,789	107,162	64,926	---	21,000	145,215
- Capital Outlay	---	64,950	23,570	---	---	129,386	---
Capital Outlay for Enterprise Funds	298,051	---	---	---	291,437	77,889	---
Debt Service - Principal Payments	2,450,000	130,000	660,000	995,000	2,090,000	1,739,697	673,261
Debt Service - Interest and Fiscal Charges	509,171	39,705	801,966	645,661	689,494	684,211	156,910
<i>Total Current Expenditures</i>	2,629,927	3,971,599	2,616,062	7,102,400	6,612,669	8,071,843	2,130,251
<i>Total Capital Outlay</i>	2,874,054	991,938	1,521,789	5,132,128	5,986,375	3,480,662	676,826
<i>Total Debt Service</i>	2,959,171	169,705	1,461,966	1,640,661	2,779,494	2,423,908	830,171
Total Expenditures	8,463,152	5,133,242	5,599,817	13,875,189	15,378,538	13,976,413	3,637,248
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	120	---
Transfers to Enterprise Funds	---	---	5,000	68,753	---	---	---
Transfers to Governmental Funds	831,112	492,647	2,359,800	3,013,079	2,481,685	845,308	87,500
Total Expenditures & Other Financing Uses	<u>9,294,264</u>	<u>5,625,889</u>	<u>7,964,617</u>	<u>16,957,021</u>	<u>17,860,223</u>	<u>14,821,841</u>	<u>3,724,748</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

<i>Name of City</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
Class of City	2	2	4	
Population (1999) Estimate	26,355	42,342	10,033	3,398,391
Taxable Tax Capacity	12,280,326	35,598,428	4,689,006	2,430,605,493
1998 Net Tax Levy (Collectible in 1999)	4,353,868	7,527,804	1,620,730	634,875,703
Special Assessments Levy (Collectible in 1999)	446,962	5,828,872	160,916	120,323,740
REVENUES				
Property Taxes	4,269,030	9,014,034	1,413,327	717,672,477
Tax Increments	816,915	2,562,732	702,288	256,368,242
Franchise Taxes	737,695	---	---	60,172,978
Local Sales Tax	954,082	---	---	77,237,724
Hotel/Motel Taxes	206,440	---	---	23,086,770
Gravel and Gambling Taxes	---	8,731	8,372	1,650,532
Special Assessments	810,390	12,629,135	351,235	218,369,549
Licenses and Permits	117,020	3,634,058	150,893	109,420,330
Intergovernmental Revenues				
Federal Grants				
Community Development Block Grants	209,396	---	---	66,510,951
All Other	219,718	222,191	---	67,137,829
State Grants				
Local Government Aid	5,406,377	---	2,013,342	319,739,760
HACA/MHHC (Homestead Credit)	1,531,800	1,302,894	608,122	171,693,468
Local Performance Aid	32,310	43,253	12,667	3,871,144
Taconite Relief and Aids	---	---	---	6,569,675
PERA Aid	27,304	23,825	---	4,485,430
Highways	232,851	3,030,280	150,270	93,423,915
All Other	992,613	388,158	147,389	148,759,145
County Grants	249,945	60,179	85,436	17,204,147
Local Unit Grants	52,135	175,859	2,000	27,899,729
Total Intergovernmental Revenues	8,954,449	5,246,639	3,019,226	927,295,193
Departmental Fees and Service Charges				
General Government	2,072	567,605	207,061	34,158,850
Public Safety	45,193	702,983	18,226	35,960,618
Streets and Highways	169	814,860	5,540	24,734,104
Sanitation (Refuse Collection)	---	33,799	27,515	6,930,252
Libraries	23,795	---	---	958,294
Parks and Recreation	257,683	1,449,282	170,684	53,757,360
Airport	---	---	---	4,188,470
Transit	---	---	---	1,489,151
Cemetery	---	---	---	752,148
All Other	760,336	2,474,164	---	86,387,412
Total Fees and Service Charges	1,089,248	6,042,693	429,026	249,316,659
Fines and Forfeits	149,092	226,465	93,901	31,353,246
Interest Earnings	897,460	2,677,162	722,791	114,433,171
All Other Revenues	894,853	463,820	265,100	248,404,818
Total Revenues	19,896,674	42,505,469	7,156,159	3,034,781,689
Other Financing Sources				
Borrowing				
Bonded Indebtedness	4,058,883	---	---	635,887,114
Other Long-term Indebtedness	---	---	---	77,867,253
Short-term Indebtedness	---	---	---	371,500
Total Borrowing	4,058,883	---	---	714,125,867
Other Financing Sources	---	---	9,675	10,395,150
Transfers from Enterprise Funds	283,255	142,000	599,253	97,265,307
Transfers from Governmental Funds	523,688	6,024,869	605,436	636,757,747
Total Revenues & Other Financing Sources	<u>24,762,500</u>	<u>48,672,338</u>	<u>8,370,523</u>	<u>4,493,325,760</u>
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, 1999

<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	2,151,874	2,284,485	858,834	285,767,166
- Capital Outlay	31,707	177,516	761	28,597,689
Public Safety				
Police & Ambulance - Current Expenditures	3,031,277	4,241,494	1,623,962	446,401,588
- Capital Outlay	62,150	208,352	132,421	23,033,960
Fire - Current Expenditures	2,118,946	917,842	218,711	168,824,288
- Capital Outlay	57,279	386,017	3,450	21,965,219
Other Public Safety - Current Expenditures	126,062	761,026	13,663	59,449,585
- Capital Outlay	7,186	8,532	---	12,625,998
Streets & Highways - Maintenance	1,957,118	2,276,318	785,541	223,734,538
- Lighting	211,674	447,200	225,109	26,078,699
- Construction	857,935	9,071,371	2,424,441	418,292,638
- Other Capital Outlay	113,064	1,061,282	29,793	31,116,645
Sanitation - Refuse Collection & Disposal	---	---	63,383	3,096,040
- Other Sanitation	24,321	101,879	11,771	7,928,694
- Capital Outlay	---	8,227	---	2,272,442
Health - Current Expenditures	61,136	---	---	29,365,092
- Capital Outlay	---	---	---	5,302,949
Culture and Recreation				
Libraries - Current Expenditures	713,754	---	---	55,180,892
- Capital Outlay	142,985	---	---	13,754,429
Parks & Recreation - Current Expenditures	1,911,094	2,318,442	561,480	225,141,952
- Capital Outlay	106,430	558,970	158,702	198,727,525
Housing & Economic Development - Current Expenditures	1,238,058	604,363	134,244	171,152,639
- Capital Outlay	863,917	---	620	267,195,825
Conservation of Natural Resources - Current Expenditures	219,950	---	---	2,273,791
- Capital Outlay	---	---	---	758,856
Airport - Current Expenditures	---	---	---	6,053,259
- Capital Outlay	---	---	---	13,551,871
Transit - Current Expenditures	---	---	---	12,466,449
- Capital Outlay	---	---	---	4,152,572
Unallocated Insurance	---	---	---	8,124,461
All Other Unallocated - Current Expenditures	226,240	32,297	84,210	37,829,586
- Capital Outlay	---	---	---	71,176,351
Capital Outlay for Enterprise Funds	---	---	---	78,021,141
Debt Service - Principal Payments	1,200,500	11,461,985	370,000	428,848,279
Debt Service - Interest and Fiscal Charges	480,385	3,792,778	345,844	178,325,685
<i>Total Current Expenditures</i>	13,991,504	13,985,346	4,580,908	1,768,868,719
<i>Total Capital Outlay</i>	2,242,653	11,480,267	2,750,188	1,190,546,110
<i>Total Debt Service</i>	1,680,885	15,254,763	715,844	607,173,964
Total Expenditures	17,915,042	40,720,376	8,046,940	3,566,588,793
Other Financing Uses				
Debt Redemption - Refunded Bonds	---	---	---	56,427,102
Other Financing Uses	---	---	---	2,739,504
Transfers to Enterprise Funds	2,175,673	1,270,450	---	56,289,141
Transfers to Governmental Funds	523,688	6,024,869	605,436	636,757,747
Total Expenditures & Other Financing Uses	<u>20,614,403</u>	<u>48,015,695</u>	<u>8,652,376</u>	<u>4,318,802,287</u>