

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES OVER 2,500 IN POPULATION
DECEMBER 31, 1999**

The Office of the State Auditor is an office created by the state constitution. It serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the Office of the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The Office performs approximately 250 financial and compliance audits per year. The State Auditor has oversight responsibilities for over 4,300 local units of government throughout the state. The office maintains seven divisions:

- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- ! Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- ! Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- ! Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- ! Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange board Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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

For the Year Ended December 31, 1999



June 8, 2001

Government Information Division Office of the State Auditor State of Minnesota

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities over 2,500 in population for calendar year 1999. These cities are required to annually submit comprehensive annual financial reports prepared in accordance with Generally Accepted Accounting Principles (GAAP) to the Office of the State Auditor (OSA).¹

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in tables 3 through 6 of this report. Tables 8 and 9 present the data by individual city. Appendix A discusses factors that affect the revenues and expenditures of cities.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. Table 7 summarizes the operating revenues, expenses, and income/(loss) for city enterprises. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 10 through 18. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 19 details the financial operations of municipal liquor operations.²

Table 20 lists by individual city the bonded and other long-term debt outstanding as of December 31, 1999. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Table 21 presents an analysis of the 1998 and 1999 unreserved fund balances in the General and Special Revenue Funds of cities over 2,500 in population. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 1998 to 1999, and a comparison to 1999 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending level of cities, the OSA publishes a separate report that lists cities based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at www.osa.state.mn.us.

¹ GAAP requires the modified accrual basis of accounting for governmental funds and the accrual basis for enterprise funds

² A separate and more detailed analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota's Municipal Liquor Store Operations in 1999*.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a user can select a group of cities they want to compare, the criteria on which to compare them, and the time frame in which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

Overview

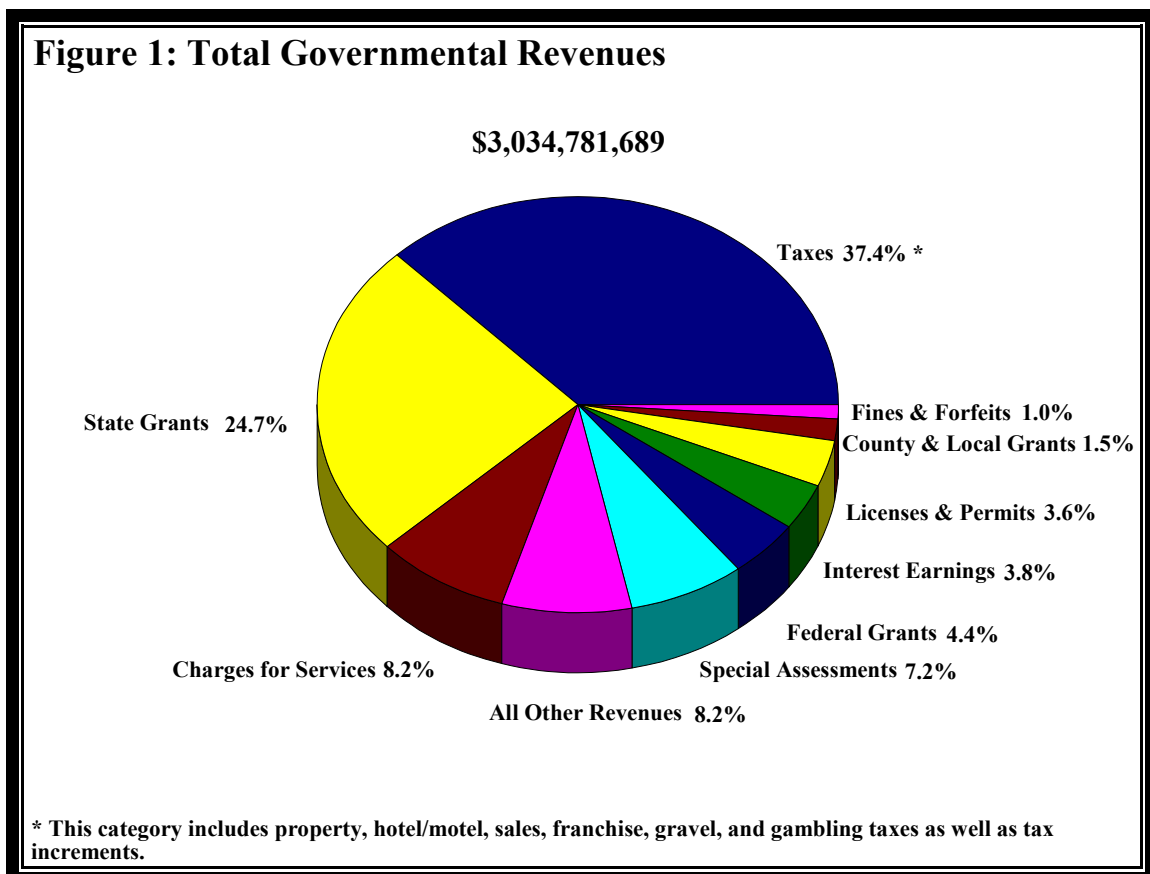
Total Governmental Revenues

In 1999, cities over 2,500 in population raised total governmental revenues of \$3.03 billion to finance city services. This represents an increase of 1.4 percent over the amount raised in 1998.

The shares of total governmental revenues generally vary only slightly from year to year. Over time, there have been some shifts in the composition of revenues. The single two largest sources of revenues for cities have remained taxes and state intergovernmental revenues. However, since 1995, state intergovernmental revenues as a share of total revenues has steadily declined. In 1995, state intergovernmental revenues accounted for 27.3 percent of total revenues compared to 24.7 percent in 1999.

The one source of revenue that has shown a steady increase in its share of total revenues is charges for services. This category has grown from 6.9 percent in 1995 to 8.2 percent in 1999. Charges for services related to parks and recreation activities showed the greatest gain over this period. To further examine five-year trends in revenues, please refer to Table 3.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 3.

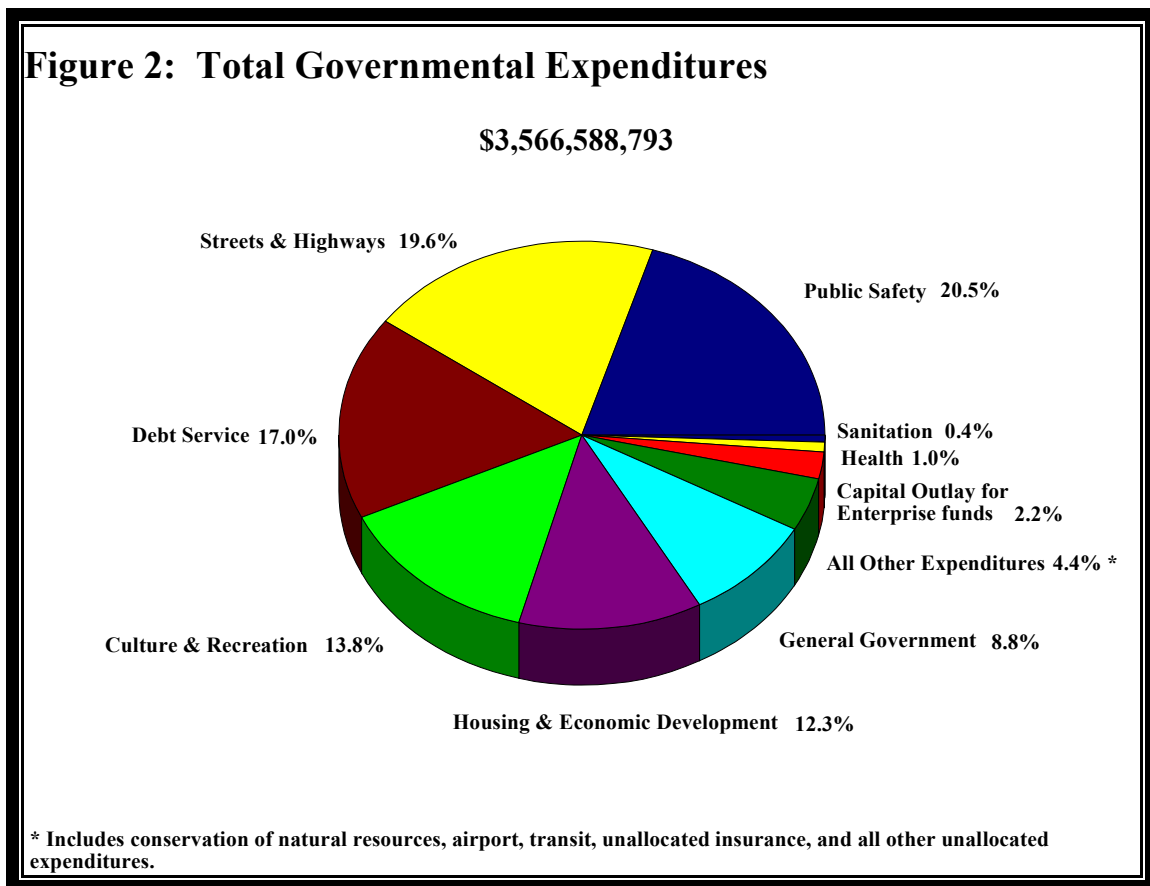


Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, and Debt Service funds. In 1999, cities over 2,500 in population expended \$3.57 billion from Governmental Funds to provide city services. This represents an increase of 4.9 percent over 1998 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of cities change over time, the relative shares of total spending shift to reflect these new priorities. For example, looking back to 1995, the top three expenditure categories were debt service (21.4%), streets and highways (20.1%), and public safety (19.3%). In 1999, the order of these three categories of spending completely reversed. The category of expenditure showing the greatest increase in share of total expenditures over this five-year period was culture and recreation. This category accounted for 9.9 percent of total governmental expenditures in 1995, compared to 13.8 percent in 1999. To examine these and other changes over the five-year period, please refer to Table 4.

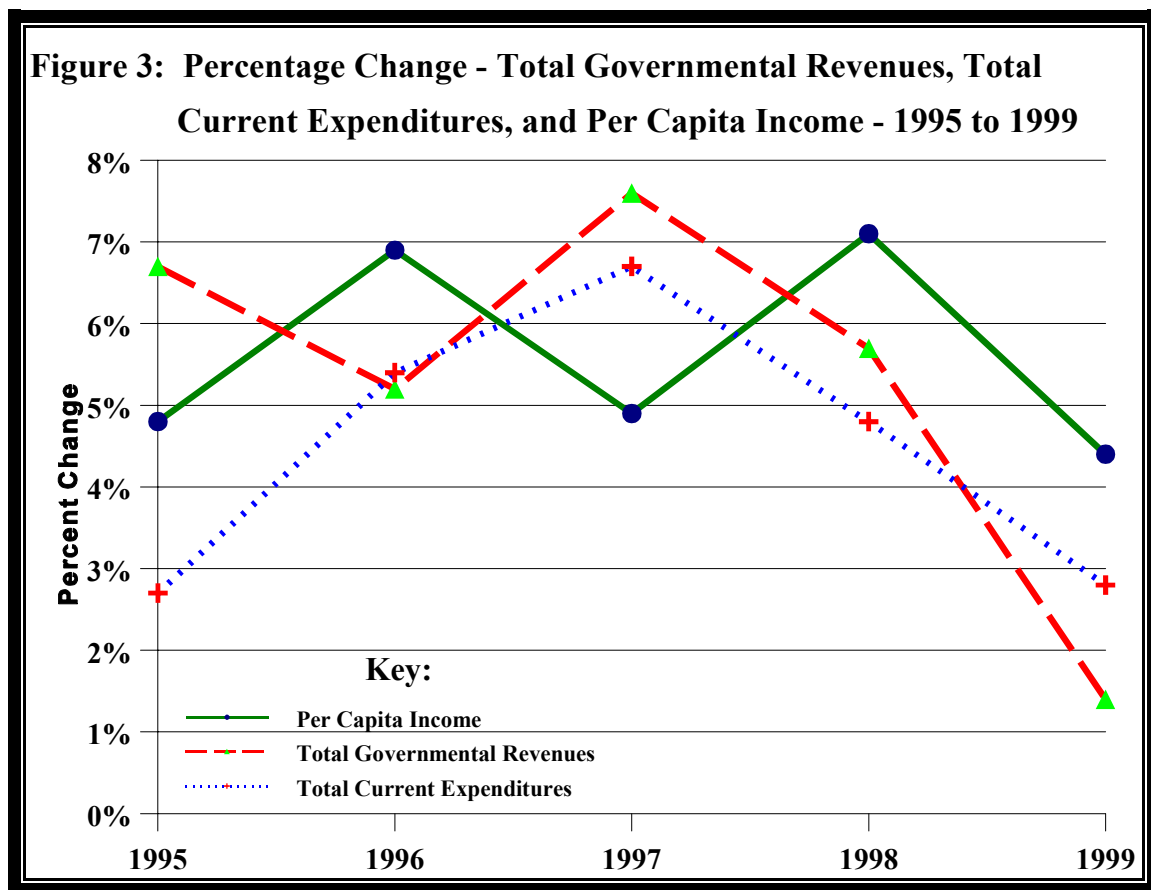
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 4.



Growth in Government

During the five-year period of 1995 to 1999, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 1.4 percent to 7.6 percent. To place this growth in perspective, Figure 3 below includes a trend line for the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. When expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

Figure 3 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Per capita income grew faster than total current expenditures for all years but one during the five year period. Per capita income grew faster than total revenues for three of the five years.



¹ The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

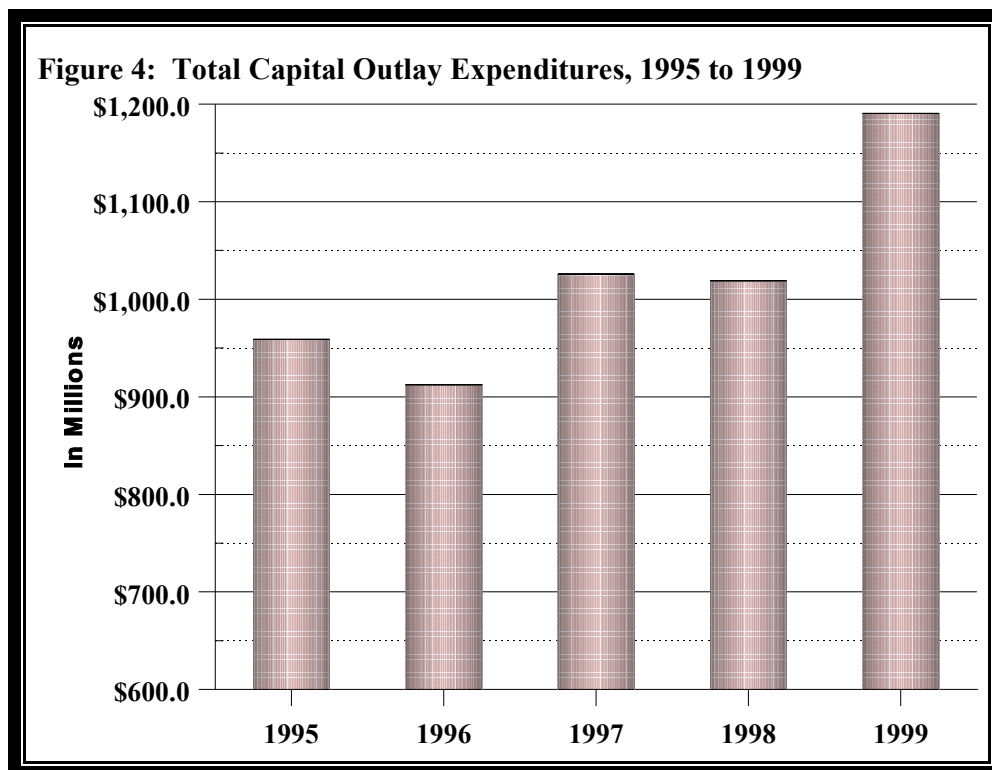
Cities expended \$1.19 billion on capital investments in 1999. This represents an increase of 16.8 percent over the level expended in 1998. Projects in Minneapolis and St. Paul accounted for 62.0 percent of the increase. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include the need for infrastructure improvements for new developments, public safety concerns, demands for public meeting places and facilities, the need to replace aging infrastructure, and damage to public facilities caused by fire, floods and storms.

Table 1 shows total capital outlays in dollars and per capita. Figure 4 illustrates the trend in capital spending for the years 1995 through 1999.

Table 1: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita *
1995	\$959,063,657	\$296
1996	\$912,541,019	\$278
1997	\$1,026,035,901	\$309
1998	\$1,019,065,674	\$304
1999	\$1,190,546,110	\$350

* Per capita amounts are based on the total population of cities over 2,500 in population.



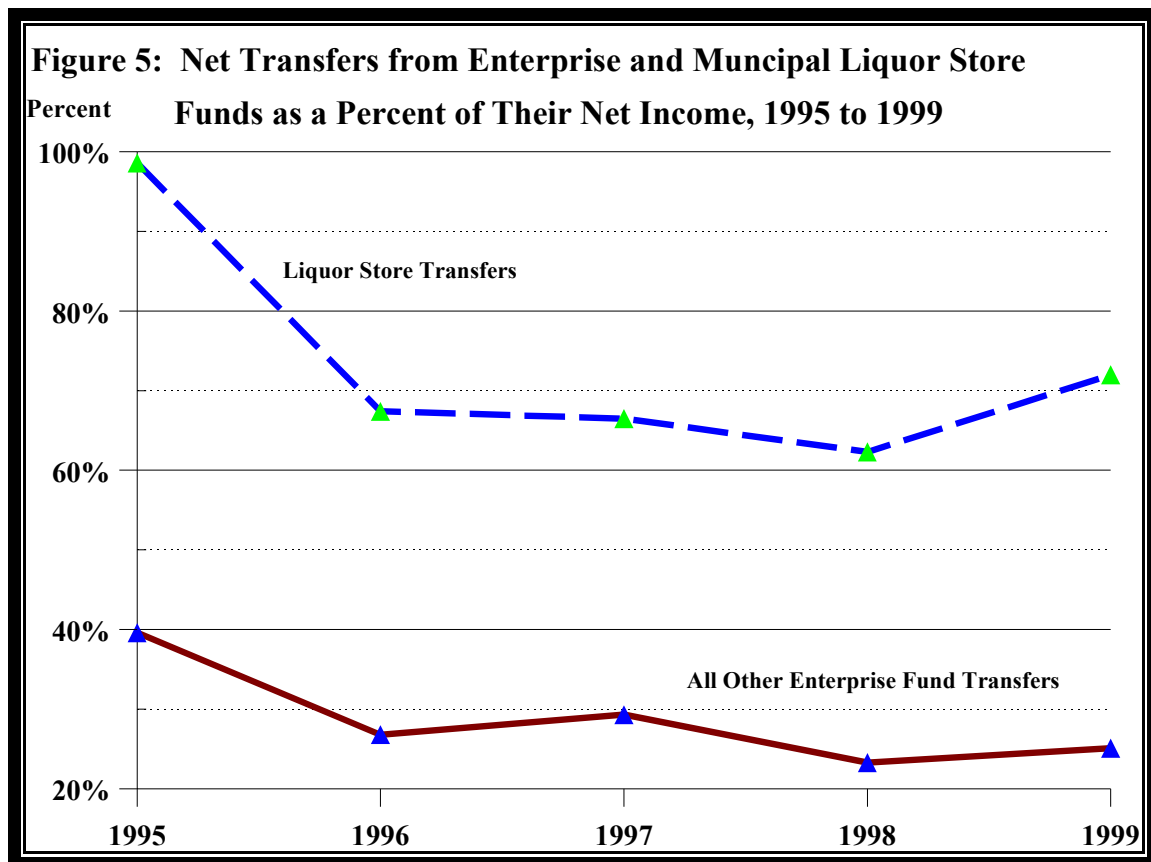
Municipal Enterprises

In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by cities include hospitals, nursing homes, and electric, gas, sewer, water and heat utilities. Other enterprises include recreation facilities, solid waste, liquor stores, and economic development.

The net income of municipal enterprises decreased 4.0 percent between 1998 and 1999. However, net transfers (transfers out minus transfers in) from Enterprise Funds increased 2.5 percent.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 9.3 in profits between 1998 and 1999. Net transfers from municipal liquor operations increased 26.5 percent over the level transferred in 1998.

Figure 5 examines the five-year trend in net transfers from Enterprise and Municipal Liquor Store Funds as a percent of their net income. The chart helps illustrate that the primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens. Tables 10 through 19 provide additional details on municipal enterprises.



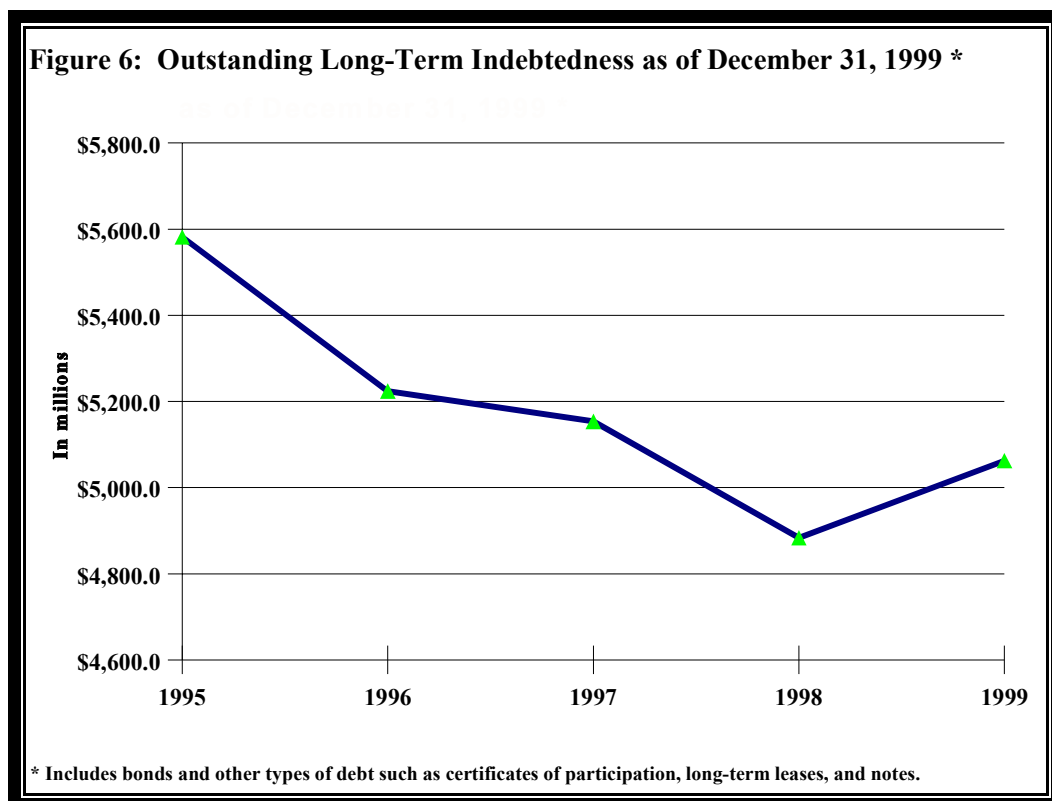
Outstanding Long-Term Indebtedness

Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. They are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 1998 and 1999. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population. The chart shows that cities lowered their level of debt between 1995 and 1998, but increased it slightly in 1999.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

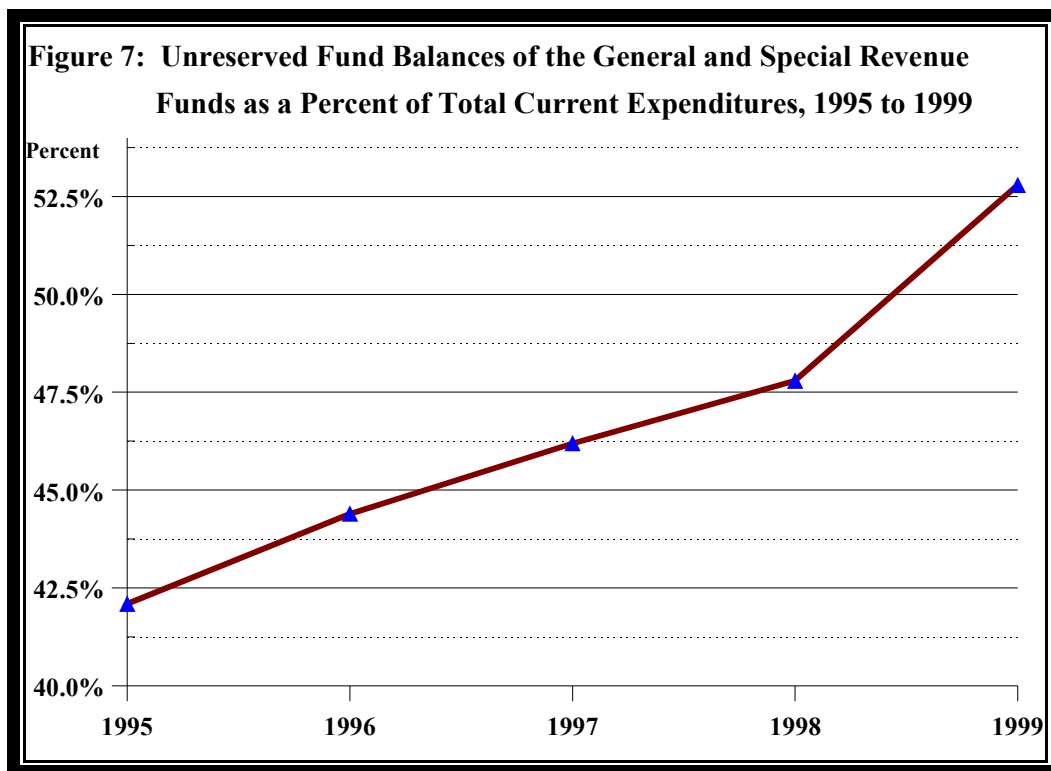
	<u>1999 Amount</u>	<u>1998 Amount</u>
General Obligation	\$ 514,298,022	\$ 551,081,279
G.O. Tax Increment	976,057,984	925,130,682
Revenue Tax Increment	246,781,539	294,242,934
Special Assessment	1,172,224,262	1,125,297,879
G.O. Revenue	1,367,926,002	1,181,082,318
Revenue	728,786,872	664,325,188
All Other	24,399,973	36,464,972
Total Bonded Indebtedness	<u>\$5,030,474,654</u>	<u>\$4,777,625,252</u>



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Cities maintain cash reserves for several reasons. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of cities' General and Special Revenue Funds totaled \$934.7 million in 1999.³ This represents an increase of 13.7 percent over the level in 1998.

Comparing cities' unreserved fund balances to their total current expenditures help put the fund balances in perspective and provides insight on the relative financial health of Minnesota's cities. City unreserved fund balances as a percent of total current expenditures averaged 52.8 percent in 1999. Among this group of cities, unreserved fund balances as a percent of total current expenditures ranged from -68.4 percent to 400.8 percent. Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



³ Although this section discusses only two types of fund balances, Minnesota cities actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment.

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GOVERNMENTAL TABLES

**TABLE 3
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1995 THROUGH 1999**

GOVERNMENTAL FUND REVENUES	1995		1996		1997		1998		1999		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	585,629,005	23.4%	616,510,190	23.4%	654,940,564	23.1%	687,784,701	23.0%	717,672,477	23.6%	22.5%
Tax Increments	229,726,321	9.2%	241,760,634	9.2%	257,592,039	9.1%	253,302,160	8.5%	256,368,242	8.4%	11.6%
Franchise Taxes	46,527,402	1.9%	52,847,787	2.0%	56,738,193	2.0%	56,197,148	1.9%	60,172,978	2.0%	29.3%
Local Sales Tax	25,901,786	1.0%	63,921,950	2.4%	63,204,812	2.2%	71,269,082	2.4%	77,237,724	2.5%	198.2%
Hotel/Motel Taxes	14,340,522	0.6%	15,133,176	0.6%	20,934,233	0.7%	21,855,188	0.7%	23,086,770	0.8%	61.0%
Gravel and Gambling Taxes	1,919,868	0.1%	1,962,010	0.1%	1,735,460	0.1%	1,647,913	0.1%	1,650,532	0.1%	-14.0%
Special Assessments	182,651,474	7.3%	193,049,808	7.3%	190,027,713	6.7%	221,044,254	7.4%	218,369,549	7.2%	19.6%
Licenses and Permits	69,367,307	2.8%	78,617,199	3.0%	85,061,066	3.0%	99,581,182	3.3%	109,420,330	3.6%	57.7%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	51,415,856	2.1%	47,012,348	1.8%	58,626,481	2.1%	59,565,819	2.0%	66,510,951	2.2%	29.4%
All Other	55,719,558	2.2%	57,127,583	2.2%	89,969,540	3.2%	98,854,741	3.3%	67,137,829	2.2%	20.5%
State Grants											
Local Government Aid	281,278,995	11.3%	289,052,905	11.0%	298,303,563	10.5%	314,404,949	10.5%	319,739,760	10.5%	13.7%
HACA/MHHC (Homestead Credit)	172,652,197	6.9%	166,067,151	6.3%	170,727,149	6.0%	170,403,942	5.7%	171,693,468	5.7%	-0.6%
Local Performance Aid	---	---	---	---	3,617,925	0.1%	4,199,826	0.1%	3,871,144	0.1%	---
Taconite Relief and Aids	5,283,341	0.2%	5,524,155	0.2%	5,967,580	0.2%	6,018,919	0.2%	6,569,675	0.2%	24.3%
PERA Aid	---	---	---	---	---	---	10,488,415	0.4%	4,485,430	0.1%	---
Highways	114,752,731	4.6%	115,012,508	4.4%	118,474,715	4.2%	115,872,908	3.9%	93,423,915	3.1%	-18.6%
All Other	107,988,314	4.3%	94,055,362	3.6%	114,988,216	4.1%	129,829,208	4.3%	148,759,145	4.9%	37.8%
County Grants	16,425,850	0.7%	16,315,760	0.6%	12,613,394	0.4%	14,434,860	0.5%	17,204,147	0.6%	4.7%
Local Unit Grants	14,459,965	0.6%	16,249,730	0.6%	28,658,076	1.0%	21,951,807	0.7%	27,899,729	0.9%	92.9%
Total Intergovernmental Revenues	819,976,807	32.8%	806,417,502	30.7%	901,946,639	31.9%	946,025,394	31.6%	927,295,193	30.6%	13.1%
Departmental Fees and Service Charges											
General Government	34,327,158	1.4%	36,430,845	1.4%	43,776,340	1.5%	35,276,205	1.2%	34,158,850	1.1%	-0.5%
Public Safety	27,499,726	1.1%	31,115,942	1.2%	31,154,689	1.1%	31,964,875	1.1%	35,960,618	1.2%	30.8%
Streets and Highways	17,076,014	0.7%	15,369,464	0.6%	18,777,464	0.7%	19,057,456	0.6%	24,734,104	0.8%	44.8%
Sanitation (Refuse Collection)	4,063,230	0.2%	3,757,844	0.1%	6,101,051	0.2%	4,754,006	0.2%	6,930,252	0.2%	70.6%
Libraries	942,237	0.0%	796,386	0.0%	965,640	0.0%	938,879	0.0%	958,294	0.0%	1.7%
Parks and Recreation	32,461,468	1.3%	35,835,744	1.4%	41,637,083	1.5%	48,085,258	1.6%	53,757,360	1.8%	65.6%
Airport	1,636,009	0.1%	1,620,840	0.1%	1,928,659	0.1%	3,792,889	0.1%	4,188,470	0.1%	156.0%
Transit	1,218,434	0.0%	1,331,981	0.1%	1,466,124	0.1%	1,364,851	0.0%	1,489,151	0.0%	22.2%
Cemetery	535,657	0.0%	509,676	0.0%	613,840	0.0%	769,871	0.0%	752,148	0.0%	40.4%
All Other	53,431,086	2.1%	61,398,591	2.3%	68,564,213	2.4%	85,353,610	2.9%	86,387,412	2.8%	61.7%
Total Fees and Service Charges	173,191,019	6.9%	188,167,313	7.2%	214,985,103	7.6%	231,357,900	7.7%	249,316,659	8.2%	44.0%
Fines and Forfeits	24,759,073	1.0%	26,013,720	1.0%	27,547,778	1.0%	29,378,988	1.0%	31,353,246	1.0%	26.6%
Interest Earnings	171,433,810	6.9%	163,324,048	6.2%	178,548,107	6.3%	188,443,182	6.3%	114,433,171	3.8%	-33.2%
All Other Revenues	154,703,062	6.2%	182,895,862	7.0%	176,993,988	6.3%	184,431,486	6.2%	248,404,818	8.2%	60.6%
Total Revenues	2,500,127,456	100.0%	2,630,621,199	100.0%	2,830,255,695	100.0%	2,992,318,578	100.0%	3,034,781,689	100.0%	21.4%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	633,906,761		571,614,062		533,660,056		497,639,657		635,887,114		
Other Long-term Indebtedness	46,023,664		51,662,813		86,885,564		33,780,372		77,867,253		
Short-term Indebtedness	250,825		229,700		120,500		562,267		371,500		
Total Borrowing	680,181,250		623,506,575		620,666,120		531,982,296		714,125,867		
Other Financing Sources	13,154,451		8,584,946		24,439,980		21,086,005		10,395,150		
Transfers from Enterprise Funds	75,504,330		70,825,846		83,588,866		79,497,013		97,265,307		
Transfers from Governmental Funds	477,596,981		460,680,921		528,847,067		492,627,073		636,757,747		
Total Revenues & Other Financing Sources	3,746,564,468		3,794,219,487		4,087,797,728		4,117,510,965		4,493,325,760		

**TABLE 4
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1995 THROUGH 1999**

GOVERNMENTAL FUND EXPENDITURES	1995		1996		1997		1998		1999		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government											
Current Expenditures	233,786,919	7.6%	254,066,294	8.2%	260,087,120	8.0%	269,951,161	7.9%	285,767,166	8.0%	22.2%
Capital Outlay	62,417,474	2.0%	58,598,511	1.9%	56,130,593	1.7%	30,525,437	0.9%	28,597,689	0.8%	-54.2%
Public Safety											
Current Expenditures	552,485,908	18.0%	589,940,890	19.0%	627,934,824	19.4%	664,648,713	19.5%	674,675,461	18.9%	22.1%
Capital Outlay	39,939,009	1.3%	40,740,868	1.3%	43,283,027	1.3%	45,867,310	1.3%	57,625,177	1.6%	44.3%
Streets and Highways											
Current Expenditures	207,220,888	6.7%	221,712,015	7.1%	235,983,354	7.3%	246,643,479	7.3%	249,813,237	7.0%	20.6%
Capital Outlay	413,623,641	13.4%	401,463,058	12.9%	424,820,545	13.1%	434,311,220	12.8%	449,409,283	12.6%	8.7%
Sanitation											
Current Expenditures	10,524,539	0.3%	10,705,101	0.3%	10,543,670	0.3%	11,353,844	0.3%	11,024,734	0.3%	4.8%
Capital Outlay	53,930	0.0%	67,553	0.0%	588,927	0.0%	839,153	0.0%	2,272,442	0.1%	4113.7%
Health											
Current Expenditures	28,951,573	0.9%	25,950,159	0.8%	22,617,213	0.7%	29,190,715	0.9%	29,365,092	0.8%	1.4%
Capital Outlay	1,743,944	0.1%	1,267,719	0.0%	1,158,815	0.0%	1,009,548	0.0%	5,302,949	0.1%	204.1%
Libraries											
Current Expenditures	44,050,657	1.4%	49,025,941	1.6%	51,944,743	1.6%	53,533,718	1.6%	55,180,892	1.5%	25.3%
Capital Outlay	13,372,656	0.4%	7,297,604	0.2%	9,759,475	0.3%	9,859,767	0.3%	13,754,429	0.4%	2.9%
Parks and Recreation											
Current Expenditures	171,730,656	5.6%	181,838,353	5.8%	199,277,420	6.2%	215,228,457	6.3%	225,141,952	6.3%	31.1%
Capital Outlay	77,517,384	2.5%	71,111,234	2.3%	105,738,339	3.3%	127,169,064	3.7%	198,727,525	5.6%	156.4%
Housing/Economic Development											
Current Expenditures	131,395,733	4.3%	145,142,201	4.7%	164,296,304	5.1%	162,044,491	4.8%	171,152,639	4.8%	30.3%
Capital Outlay	221,708,668	7.2%	191,860,538	6.2%	227,294,358	7.0%	235,463,756	6.9%	267,195,825	7.5%	20.5%
Conservation of Natural Resources											
Current Expenditures	---	---	---	---	---	---	1,946,781	0.1%	2,273,791	0.1%	---
Capital Outlay	---	---	---	---	---	---	3,230,198	0.1%	758,856	0.0%	---
Airport											
Current Expenditures	4,147,278	0.1%	5,136,016	0.2%	4,943,901	0.2%	5,765,871	0.2%	6,053,259	0.2%	46.0%
Capital Outlay	14,336,937	0.5%	11,798,163	0.4%	11,908,772	0.4%	15,816,902	0.5%	13,551,871	0.4%	-5.5%
Transit											
Current Expenditures	7,190,344	0.2%	8,008,198	0.3%	11,059,576	0.3%	10,712,813	0.3%	12,466,449	0.3%	73.4%
Capital Outlay	1,217,551	0.0%	198,033	0.0%	1,154,901	0.0%	954,950	0.0%	4,152,572	0.1%	241.1%
Unallocated Insurance	7,228,463	0.2%	7,784,831	0.3%	7,661,345	0.2%	7,930,394	0.2%	8,124,461	0.2%	12.4%
All Other Unallocated											
Current Expenditures	61,484,215	2.0%	39,968,971	1.3%	45,625,019	1.4%	41,431,609	1.2%	37,829,586	1.1%	-38.5%
Capital Outlay	11,463,205	0.4%	15,246,705	0.5%	12,862,009	0.4%	31,783,709	0.9%	71,176,351	2.0%	520.9%
Capital Outlay for Enterprise Funds	101,669,258	3.3%	112,891,033	3.6%	131,336,140	4.1%	82,234,660	2.4%	78,021,141	2.2%	-23.3%
Debt Service											
Principal Payments	466,215,498	15.2%	472,421,669	15.2%	380,900,593	11.8%	465,101,388	13.7%	428,848,279	12.0%	-8.0%
Interest and Fiscal Charges	190,957,278	6.2%	186,246,829	6.0%	186,002,504	5.7%	196,860,309	5.8%	178,325,685	5.0%	-6.6%
<i>Total Current Expenditures</i>	1,460,197,173	47.5%	1,539,278,970	49.5%	1,641,974,489	50.8%	1,720,382,046	50.6%	1,768,868,719	49.6%	21.1%
<i>Total Capital Outlay</i>	959,063,657	31.2%	912,541,019	29.3%	1,026,035,901	31.7%	1,019,065,674	30.0%	1,190,546,110	33.4%	24.1%
<i>Total Debt Service</i>	657,172,776	21.4%	658,668,498	21.2%	566,903,097	17.5%	661,961,697	19.5%	607,173,964	17.0%	-7.6%
Total Expenditures	3,076,433,606	100.0%	3,110,488,487	100.0%	3,234,913,487	100.0%	3,401,409,417	100.0%	3,566,588,793	100.0%	15.9%
Other Financing Uses											
Debt Redemption - Refunded Bonds	119,637,226		203,108,425		30,555,005		88,378,802		56,427,102		
Other Financing Uses	9,160,737		2,278,798		12,131,955		10,234,702		2,739,504		
Transfers to Enterprise Funds	28,348,733		39,640,814		46,140,500		52,853,768		56,289,141		
Transfers to Governmental Funds	477,596,990		461,661,843		528,847,067		492,627,073		636,757,747		
Total Expenditures & Other Financing Uses	3,711,177,292		3,817,178,367		3,852,588,014		4,045,503,762		4,318,802,287		

**TABLE 5
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1999**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1999		1998		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Population (1999 Estimate)	710,228		1,462,583		576,226		649,354		3,398,391		3,357,626		
Net Taxable Tax Capacity	463,491,389		1,215,861,685		346,402,414		404,850,005		2,430,605,493		2,459,733,634		
1998 Net Tax Levy (Collectible in 1999)	153,384,599		273,670,916		95,716,394		112,103,794		634,875,703		605,503,939		
Special Assessments Levy (Collectible in 1999)	27,982,869		51,460,171		17,901,489		22,979,211		120,323,740		110,674,222		
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	190,089,576	18.9%	301,873,362	28.4%	107,008,930	23.9%	118,700,609	23.0%	717,672,477	23.6%	687,784,701	23.0%	4.3%
Tax Increments	80,681,685	8.0%	101,694,720	9.6%	43,076,357	9.6%	30,915,480	6.0%	256,368,242	8.4%	253,302,160	8.5%	1.2%
Franchise Taxes	38,824,052	3.9%	11,760,780	1.1%	5,942,765	1.3%	3,645,381	0.7%	60,172,978	2.0%	56,197,148	1.9%	7.1%
Local Sales Tax	64,990,104	6.5%	10,060,772	0.9%	1,302,049	0.2%	884,799	0.1%	77,237,724	2.5%	71,269,082	2.4%	8.4%
Hotel/Motel Taxes	7,484,995	0.7%	13,914,436	1.3%	1,219,164	0.3%	468,175	0.1%	23,086,770	0.8%	21,855,188	0.7%	5.6%
Gravel and Gambling Taxes	859,270	0.1%	606,148	0.1%	115,654	0.0%	69,460	0.0%	1,650,532	0.1%	1,647,913	0.1%	0.2%
Special Assessments	30,536,952	3.0%	102,008,490	9.6%	38,246,516	8.5%	47,577,591	9.2%	218,369,549	7.2%	221,044,254	7.4%	-1.2%
Licenses and Permits	26,205,623	2.6%	50,533,030	4.8%	15,289,082	3.4%	17,392,595	3.4%	109,420,330	3.6%	99,581,182	3.3%	9.9%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	38,101,530	3.8%	6,835,189	0.6%	3,165,047	0.7%	18,409,185	3.6%	66,510,951	2.2%	59,565,819	2.0%	11.7%
All Other	26,093,919	2.6%	15,818,753	1.5%	7,624,493	1.7%	17,600,664	3.4%	67,137,829	2.2%	98,854,741	3.3%	-32.1%
State Grants													
Local Government Aid	139,756,044	13.9%	59,575,174	5.6%	52,715,378	11.8%	67,693,164	13.1%	319,739,760	10.5%	314,404,949	10.5%	1.7%
HACA/MHHC (Homestead Credit)	55,273,033	5.5%	62,977,685	5.9%	25,179,664	5.6%	28,263,086	5.5%	171,693,468	5.7%	170,403,942	5.7%	0.8%
Local Performance Aid	867,701	0.1%	1,609,105	0.2%	680,047	0.2%	714,291	0.1%	3,871,144	0.1%	4,199,826	0.1%	-7.8%
Taconite Relief and Aids	---	---	---	---	2,684,795	0.6%	3,884,880	0.8%	6,569,675	0.2%	6,018,919	0.2%	9.2%
PERA Aids	1,365,900	0.1%	1,304,141	0.1%	899,523	0.2%	915,866	0.2%	4,485,430	0.1%	10,488,415	0.4%	---
Highways	17,516,171	1.7%	41,001,899	3.9%	18,478,829	4.1%	16,427,016	3.2%	93,423,915	3.1%	115,872,908	3.9%	-19.4%
All Other	55,648,864	5.5%	51,118,348	4.8%	20,322,085	4.5%	21,669,848	4.2%	148,759,145	4.9%	129,829,208	4.3%	14.6%
County Grants	4,370,664	0.4%	4,866,102	0.5%	3,096,488	0.7%	4,870,893	0.9%	17,204,147	0.6%	14,434,860	0.5%	19.2%
Local Unit Grants	8,652,548	0.9%	6,869,227	0.6%	8,822,654	2.0%	3,555,300	0.7%	27,899,729	0.9%	21,951,807	0.7%	27.1%
Total Intergovernmental Revenues	347,646,374	34.5%	251,975,623	23.7%	143,669,003	32.1%	184,004,193	35.6%	927,295,193	30.6%	946,025,394	31.6%	-2.0%
Departmental Fees and Service Charges													
General Government	7,365,817	0.7%	11,645,633	1.1%	9,650,554	2.2%	5,496,846	1.1%	34,158,850	1.1%	35,276,205	1.2%	-3.2%
Public Safety	11,527,430	1.1%	8,873,437	0.8%	6,602,537	1.5%	8,957,214	1.7%	35,960,618	1.2%	35,964,875	1.1%	12.5%
Streets and Highways	4,021,640	0.4%	15,977,946	1.5%	3,263,541	0.7%	1,470,977	0.3%	24,734,104	0.8%	19,057,456	0.6%	29.8%
Sanitation (Refuse Collection)	---	---	2,267,967	0.2%	2,163,385	0.5%	2,498,900	0.5%	6,930,252	0.2%	4,754,006	0.2%	45.8%
Libraries	248,555	0.0%	170,124	0.0%	262,254	0.1%	277,361	0.1%	958,294	0.0%	938,879	0.0%	2.1%
Parks and Recreation	3,441,491	0.3%	30,568,126	2.9%	10,908,665	2.4%	8,839,078	1.7%	53,757,360	1.8%	48,085,258	1.6%	11.8%
Airport	---	---	2,425,864	0.2%	561,419	0.1%	1,201,187	0.2%	4,188,470	0.1%	3,792,889	0.1%	10.4%
Transit	---	---	835,115	0.1%	412,484	0.1%	241,552	0.0%	1,489,151	0.0%	1,364,851	0.0%	9.1%
Cemetery	---	---	74,488	0.0%	305,066	0.1%	372,594	0.1%	752,148	0.0%	769,871	0.0%	-2.3%
All Other	52,501,637	5.2%	16,350,198	1.5%	8,079,965	1.8%	9,455,612	1.8%	86,387,412	2.8%	85,353,610	2.9%	1.2%
Total Fees and Service Charges	79,106,570	7.9%	89,188,898	8.4%	42,209,870	9.4%	38,811,321	7.5%	249,316,659	8.2%	231,357,900	7.7%	7.8%
Fines and Forfeits	12,421,921	1.2%	9,583,701	0.9%	4,109,365	0.9%	5,238,259	1.0%	31,353,246	1.0%	29,378,988	1.0%	6.7%
Interest Earnings	31,265,811	3.1%	41,219,687	3.9%	19,109,427	4.3%	22,838,246	4.4%	114,433,171	3.8%	188,443,182	6.3%	-39.3%
All Other Revenues	96,652,212	9.6%	78,755,168	7.4%	26,938,686	6.0%	46,058,752	8.9%	248,404,818	8.2%	184,431,486	6.2%	34.7%
Total Revenues	1,006,765,145	100.0%	1,063,174,815	100.0%	448,236,868	100.0%	516,604,861	100.0%	3,034,781,689	100.0%	2,992,318,578	100.0%	1.4%
PERCENT OF TOTAL REVENUES	33.2%		35.0%		14.8%		17.0%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	280,260,541		149,811,755		93,570,271		112,244,547		635,887,114		497,639,657		
Other Long-term Indebtedness	60,703,069		4,517,706		2,984,777		9,661,701		77,867,253		33,780,372		
Short-term Indebtedness	---		371,500		---		---		371,500		562,267		
Total Borrowing	340,963,610		154,700,961		96,555,048		121,906,248		714,125,867		531,982,296		
Other Financing Sources	---		5,341,759		1,653,909		3,399,482		10,395,150		21,086,005		
Transfers from Enterprise Funds	36,205,989		21,603,128		19,550,642		19,905,548		97,265,307		79,497,013		
Transfers from Governmental Funds	282,248,665		213,709,933		72,953,920		67,845,229		636,757,747		492,627,073		
Total Revenues & Other Financing Sources	1,666,183,409		1,458,530,596		638,950,387		729,661,368		4,493,325,760		4,117,510,965		

**TABLE 6
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1999**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1999		1998		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	92,067,373	7.5%	92,629,730	7.9%	43,942,612	8.2%	57,127,451	8.9%	285,767,166	8.0%	269,951,161	7.9%	5.9%
- Capital Outlay	4,749,263	0.4%	6,563,278	0.6%	13,624,432	2.5%	3,660,716	0.6%	28,597,689	0.8%	30,525,437	0.9%	-6.3%
Public Safety													
Police and Ambulance - Current Expenditures	157,929,771	12.9%	157,896,067	13.5%	63,733,971	11.9%	66,841,779	10.4%	446,401,588	12.5%	430,511,633	12.7%	3.7%
- Capital Outlay	3,976,513	0.3%	10,695,080	0.9%	4,896,686	0.9%	3,465,681	0.5%	23,033,960	0.6%	20,101,386	0.6%	14.6%
Fire - Current Expenditures	79,788,425	6.5%	52,219,398	4.5%	19,395,570	3.6%	17,420,895	2.7%	168,824,288	4.7%	173,621,185	5.1%	-2.8%
- Capital Outlay	1,643,716	0.1%	10,040,024	0.9%	3,268,615	0.6%	7,012,864	1.1%	21,965,219	0.6%	16,426,586	0.5%	33.7%
Other Public Safety - Current Expenditures	23,331,794	1.9%	17,065,316	1.5%	7,846,733	1.5%	11,205,742	1.7%	59,449,585	1.7%	60,515,895	1.8%	-1.8%
- Capital Outlay	1,060,574	0.1%	3,085,451	0.3%	1,215,287	0.2%	7,264,686	1.1%	12,625,998	0.4%	9,339,338	0.3%	35.2%
Streets and Highways - Maintenance	63,052,373	5.2%	79,369,309	6.8%	37,611,333	7.0%	43,701,523	6.8%	223,734,538	6.3%	222,799,201	6.6%	0.4%
- Lighting	11,319,865	0.9%	8,040,006	0.7%	2,730,907	0.5%	3,987,921	0.6%	26,078,699	0.7%	23,844,278	0.7%	9.4%
- Construction	71,412,893	5.8%	159,777,066	13.7%	77,664,527	14.5%	109,438,152	17.1%	418,292,638	11.7%	396,834,319	11.7%	5.4%
- Other Capital Outlay	10,092,208	0.8%	8,112,168	0.7%	4,547,572	0.8%	8,364,697	1.3%	31,116,645	0.9%	37,476,901	1.1%	-17.0%
Sanitation - Refuse Collection & Disposal	---	---	637,025	0.1%	252,455	---	2,206,560	0.3%	3,096,040	0.1%	3,032,163	0.1%	2.1%
- Other Sanitation	3,207,742	0.0%	1,922,592	0.2%	985,962	0.2%	1,812,398	0.3%	7,928,694	0.2%	8,321,681	0.2%	-4.7%
- Capital Outlay	---	0.3%	43,661	0.0%	2,210,876	0.4%	17,905	0.0%	2,272,442	0.1%	839,153	0.0%	170.8%
Health - Current Expenditures	23,617,005	1.9%	5,689,257	0.5%	19,500	0.0%	39,330	0.0%	29,365,092	0.8%	29,190,715	0.9%	0.6%
- Capital Outlay	74,000	0.0%	22,968	0.0%	---	0.0%	5,205,981	0.8%	5,302,949	0.1%	1,009,548	0.0%	425.3%
Culture and Recreation													
Libraries - Current Expenditures	32,867,295	2.7%	7,311,958	0.6%	7,978,636	1.5%	7,023,003	1.1%	55,180,892	1.5%	53,533,718	1.6%	3.1%
- Capital Outlay	2,847,629	0.2%	921,941	0.1%	3,820,121	0.7%	6,164,738	1.0%	13,754,429	0.4%	9,859,767	0.3%	39.5%
Parks and Recreation - Current Expenditures	73,959,582	6.1%	86,043,091	7.4%	36,616,934	6.8%	28,522,345	4.4%	225,141,952	6.3%	215,228,457	6.3%	4.6%
- Capital Outlay	107,256,998	8.8%	42,572,462	3.6%	25,567,239	4.8%	23,330,826	3.6%	198,727,525	5.6%	127,169,064	3.7%	56.3%
Housing/Economic Development - Current Expend.	77,477,712	6.3%	49,887,488	4.3%	24,105,150	4.5%	19,682,289	3.1%	171,152,639	4.8%	162,044,491	4.8%	5.6%
- Capital Outlay	137,820,037	11.3%	61,954,872	5.3%	21,768,211	4.1%	45,652,705	7.1%	267,195,825	7.5%	235,463,756	6.9%	13.5%
Conservation - Current Expenditures	---	---	1,526,262	0.1%	286,952	0.1%	460,577	0.1%	2,273,791	0.1%	1,946,781	0.1%	---
- Capital Outlay	---	---	460,672	0.0%	47,883	---	250,301	0.0%	758,856	0.0%	3,230,198	0.1%	---
Airport - Current Expenditures	---	---	2,874,133	0.2%	1,394,889	0.3%	1,784,237	0.3%	6,053,259	0.2%	5,765,871	0.2%	5.0%
- Capital Outlay	---	---	5,465,240	0.5%	5,921,991	1.1%	2,164,640	0.3%	13,551,871	0.4%	15,816,902	0.5%	-14.3%
Transit - Current Expenditures	2,807	0.0%	8,943,023	0.8%	2,327,751	0.4%	1,192,868	0.2%	12,466,449	0.3%	10,712,813	0.3%	16.4%
- Capital Outlay	---	---	3,294,722	0.3%	478,589	0.1%	379,261	0.1%	4,152,572	0.1%	954,950	0.0%	334.8%
Unallocated Insurance	2,080,092	0.2%	1,221,807	0.1%	2,851,646	0.5%	1,970,916	0.3%	8,124,461	0.2%	7,930,394	0.2%	2.4%
All Other Unallocated - Current Expenditures	11,062,139	0.9%	10,938,965	0.9%	5,574,604	1.0%	10,253,878	1.6%	37,829,586	1.1%	41,431,609	1.2%	-8.7%
- Capital Outlay	48,115,853	3.9%	11,204,476	1.0%	6,064,151	1.1%	5,791,871	0.9%	71,176,351	2.0%	31,783,709	0.9%	123.9%
Capital Outlay for Enterprise Funds	212,000	0.0%	42,742,121	3.7%	2,113,627	0.4%	32,953,393	5.1%	78,021,141	2.2%	82,234,660	2.4%	-5.1%
Debt Service - Principal Payments	135,116,956	11.1%	150,514,209	12.9%	73,912,575	13.8%	69,304,539	10.8%	428,848,279	12.0%	465,101,388	13.7%	-7.8%
- Interest and Fiscal Charges	45,990,893	3.8%	65,585,451	5.6%	31,045,648	5.8%	35,703,693	5.6%	178,325,685	5.0%	196,860,309	5.8%	-9.4%
<i>Total Current Expenditures</i>	<i>651,763,975</i>	<i>53.3%</i>	<i>584,215,427</i>	<i>50.0%</i>	<i>257,655,605</i>	<i>48.1%</i>	<i>275,233,712</i>	<i>42.9%</i>	<i>1,768,868,719</i>	<i>49.6%</i>	<i>1,720,382,046</i>	<i>50.6%</i>	<i>2.8%</i>
<i>Total Capital Outlay</i>	<i>389,261,684</i>	<i>31.9%</i>	<i>366,956,202</i>	<i>31.4%</i>	<i>173,209,807</i>	<i>32.3%</i>	<i>261,118,417</i>	<i>40.7%</i>	<i>1,190,546,110</i>	<i>33.4%</i>	<i>1,019,065,674</i>	<i>30.0%</i>	<i>16.8%</i>
<i>Total Debt Service</i>	<i>181,107,849</i>	<i>14.8%</i>	<i>216,099,660</i>	<i>18.5%</i>	<i>104,958,223</i>	<i>19.6%</i>	<i>105,008,232</i>	<i>16.4%</i>	<i>607,173,964</i>	<i>17.0%</i>	<i>661,961,697</i>	<i>19.5%</i>	<i>-8.3%</i>
Total Expenditures	1,222,133,508	100.0%	1,167,271,289	100.0%	535,823,635	100.0%	641,360,361	100.0%	3,566,588,793	100.0%	3,401,409,417	100.0%	4.9%
PERCENT OF TOTAL EXPENDITURES	34.3%		32.7%		15.0%		18.0%		100.0%		100.0%		
Other Financing Uses													
Debt Redemption - Refunded Bonds	7,837,695		38,763,599		2,919,710		6,906,098		56,427,102		88,378,802		
Other Financing Uses	---		2,694,555		120		44,829		2,739,504		10,234,702		
Transfers to Enterprise Funds	27,902,166		10,545,310		7,787,471		10,054,194		56,289,141		52,853,768		
Transfers to Governmental Funds	282,248,665		213,709,933		72,953,920		67,845,229		636,757,747		492,627,073		
Total Expenditures & Other Financing Uses	1,540,122,034		1,432,984,686		619,484,856		726,210,711		4,318,802,287		4,045,503,762		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	71,314,099		242,950,341		115,201,407		126,263,522		555,729,369		530,341,454		
Special Revenue Fund Unreserved Fund Balance	152,870,247		85,681,577		68,647,263		71,739,954		378,939,041		291,486,901		
Total	224,184,346		328,631,918		183,848,670		198,003,476		934,668,410		821,828,355		
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.4%		56.3%		71.4%		71.9%		52.8%		47.8%		

TABLE 7
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP - FOR THE YEAR ENDED DECEMBER 31, 1999

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000 - 100,000 SECOND CLASS		POPULATION 10,000 - 20,000 THIRD CLASS		POPULATION 2,500 - 10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NO. OF ENTERPRISES
									1999		1998		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
WATER UTILITIES													
OPERATING REVENUES	80,573,806	100.0%	115,326,279	100.0%	38,663,808	100.0%	56,728,779	100.0%	291,292,672	100.0%	290,002,290	100.0%	172
OPERATING EXPENSES	68,666,410	85.2%	102,938,512	89.3%	34,269,091	88.6%	45,454,383	80.1%	251,328,396	86.3%	246,498,833	85.0%	
OPERATING INCOME (LOSS)	11,907,396	14.8%	12,387,767	10.7%	4,394,717	11.4%	11,274,396	19.9%	39,964,276	13.7%	43,503,457	15.0%	
SEWER UTILITIES													
OPERATING REVENUES	104,963,145	100.0%	101,428,825	100.0%	53,364,787	100.0%	57,270,116	100.0%	317,026,873	100.0%	305,943,538	100.0%	175
OPERATING EXPENSES	77,061,526	73.4%	90,512,736	89.2%	46,489,390	87.1%	51,284,332	89.5%	265,347,984	83.7%	269,644,234	88.1%	
OPERATING INCOME (LOSS)	27,901,619	26.6%	10,916,089	10.8%	6,875,397	12.9%	5,985,784	10.5%	51,678,889	16.3%	36,299,304	11.9%	
REFUSE DISPOSAL													
OPERATING REVENUES	22,173,000	100.0%	9,782,132	100.0%	13,921,609	100.0%	7,611,656	100.0%	53,488,397	100.0%	54,123,345	100.0%	47
OPERATING EXPENSES	22,602,000	101.9%	9,872,195	100.9%	13,455,796	96.7%	7,269,193	95.5%	53,199,184	99.5%	52,435,465	96.9%	
OPERATING INCOME (LOSS)	(429,000)	-1.9%	(90,063)	-0.9%	465,813	3.3%	342,463	4.5%	289,213	0.5%	1,687,880	3.1%	
ELECTRIC UTILITIES													
OPERATING REVENUES	---	---	117,711,216	100.0%	171,620,405	100.0%	152,580,915	100.0%	441,912,536	100.0%	418,904,468	100.0%	59
OPERATING EXPENSES	---	---	111,764,003	94.9%	154,819,672	90.2%	138,913,209	91.0%	405,496,884	91.8%	385,419,645	92.0%	
OPERATING INCOME (LOSS)	---	---	5,947,213	5.1%	16,800,733	9.8%	13,667,706	9.0%	36,415,652	8.2%	33,484,823	8.0%	
HEALTH SERVICES													
OPERATING REVENUES	---	---	---	---	126,849,333	100.0%	180,318,137	100.0%	307,167,470	100.0%	285,422,338	100.0%	24
OPERATING EXPENSES	---	---	---	---	120,076,664	94.7%	174,401,671	96.7%	294,478,335	95.9%	270,985,961	94.9%	
OPERATING INCOME (LOSS)	---	---	---	---	6,772,669	5.3%	5,916,466	3.3%	12,689,135	4.1%	14,436,377	5.1%	
HOUSING AND ECONOMIC DEVELOPMENT													
OPERATING REVENUES	16,022,132	100.0%	12,294,873	100.0%	4,593,696	100.0%	4,474,550	100.0%	37,385,251	100.0%	33,647,966	100.0%	44
OPERATING EXPENSES	12,753,929	79.6%	13,485,005	109.7%	3,870,070	84.2%	4,877,563	109.0%	34,986,567	93.6%	28,273,213	84.0%	
OPERATING INCOME (LOSS)	3,268,203	20.4%	(1,190,132)	-9.7%	723,626	15.8%	(403,013)	-9.0%	2,398,684	6.4%	5,374,753	16.0%	
CULTURE AND RECREATION													
OPERATING REVENUES	27,536,741	100.0%	41,440,968	100.0%	7,264,132	100.0%	7,202,848	100.0%	83,444,689	100.0%	81,073,059	100.0%	88
OPERATING EXPENSES	28,231,088	102.5%	43,289,065	104.5%	8,339,052	114.8%	7,432,229	103.2%	87,291,434	104.6%	83,709,750	103.3%	
OPERATING INCOME (LOSS)	(694,347)	-2.5%	(1,848,097)	-4.5%	(1,074,920)	-14.8%	(229,381)	-3.2%	(3,846,745)	-4.6%	(2,636,691)	-3.3%	
STREETS AND HIGHWAYS													
OPERATING REVENUES	3,042,850	100.0%	12,056,553	100.0%	4,408,871	100.0%	2,993,098	100.0%	22,501,372	100.0%	18,156,772	100.0%	53
OPERATING EXPENSES	1,200,219	39.4%	6,923,949	57.4%	2,596,591	58.9%	2,262,341	75.6%	12,983,100	57.7%	10,426,873	57.4%	
OPERATING INCOME (LOSS)	1,842,631	60.6%	5,132,604	42.6%	1,812,280	41.1%	730,757	24.4%	9,518,272	42.3%	7,729,899	42.6%	
OTHER CITY ENTERPRISES													
OPERATING REVENUES	83,766,388	100.0%	20,891,544	100.0%	30,908,053	100.0%	11,617,985	100.0%	147,183,970	100.0%	149,957,402	100.0%	108
OPERATING EXPENSES	81,043,488	96.7%	22,426,278	107.3%	31,470,796	101.8%	13,168,005	113.3%	148,108,567	100.6%	153,549,629	102.4%	
OPERATING INCOME (LOSS)	2,722,900	3.3%	(1,534,734)	-7.3%	(562,743)	-1.8%	(1,550,020)	-13.3%	(924,597)	-0.6%	(3,592,227)	-2.4%	
LIQUOR STORES													
SALES	---	---	44,156,284	100.0%	30,032,322	100.0%	65,424,190	100.0%	139,612,796	100.0%	127,443,201	100.0%	62
COST OF SALES	---	---	33,457,724	75.8%	22,866,223	76.1%	48,946,099	74.8%	105,270,046	75.4%	96,277,522	75.5%	
GROSS PROFIT (LOSS)	---	---	10,698,560	24.2%	7,166,099	23.9%	16,478,091	25.2%	34,342,750	24.6%	31,165,679	24.5%	
OPERATING EXPENSES	---	---	7,081,133	16.0%	4,253,763	14.2%	11,164,264	17.1%	22,499,160	16.1%	20,662,943	16.2%	
OPERATING INCOME (LOSS)	---	---	3,617,427	8.2%	2,912,336	9.7%	5,313,827	8.1%	11,843,590	8.5%	10,502,736	8.2%	

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

**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	9,649,312	53,137,915	1,760,238	7,872,244	5,683,968	13,772,397	28,571,284
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	8,706,554	51,295,184	2,278,243	6,113,604	5,670,224	14,404,114	27,059,438

**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	13,900,505	3,349,018	651,533	4,805,070	16,917,295	4,642,170	17,079,791
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	6,201,850	39,122,261	75,050,386	22,078,881	19,568,229	3,708,756	3,589,899

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**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	---	---	---	---	---	292,882	---
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	18,532,019	1,526,784	3,382,616	5,068,696	18,230,463	2,158,222	7,758,821
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	---	---	---	800	---	71,292	---
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	2,199,126	13,372,535	15,603,601	7,050,275	12,564,656	21,633,010	17,740,125
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							
Transfers from Enterprise Funds	---	729,200	129,355	182,136	---	---	26,504
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>	<i>2,629,927</i>	<i>3,971,599</i>	<i>2,616,062</i>	<i>7,102,400</i>	<i>6,612,669</i>	<i>8,071,843</i>	<i>2,130,251</i>
<i>Total Capital Outlay</i>	<i>2,874,054</i>	<i>991,938</i>	<i>1,521,789</i>	<i>5,132,128</i>	<i>5,986,375</i>	<i>3,480,662</i>	<i>676,826</i>
<i>Total Debt Service</i>	<i>2,959,171</i>	<i>169,705</i>	<i>1,461,966</i>	<i>1,640,661</i>	<i>2,779,494</i>	<i>2,423,908</i>	<i>830,171</i>
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>

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
ALBERT LEA	17,923	877,600	828,387	49,213	50,981	---	100,194	---	---	---	---	298,842	---	---	---
ALEXANDRIA	8,607	829,649	703,260	126,389	32,337	71,214	87,512	---	---	---	---	580,836	---	29,640	54,900
ANDOVER	24,358	840,015	811,702	28,313	32,850	---	61,163	---	---	---	105,346	109,323	---	---	---
ANOKA	18,145	1,154,232	905,896	248,336	86,174	12,809	321,701	---	---	---	90,000	113,495	---	12,809	157,500
APPLE VALLEY	[3]	44,818	6,946,311	5,038,771	1,907,540	290,976	63,302	2,135,214	---	---	1,511,350	871,318	---	63,302	40,000
ARDEN HILLS		9,666	1,058,483	943,248	115,235	---	44,136	---	---	---	78,528	15,192	---	---	---
AUSTIN	22,016	1,514,701	1,571,693	(56,992)	(4,144)	239	(61,375)	---	---	---	---	605,067	---	---	---
BAXTER	[3]	5,475	509,746	671,943	(162,197)	149,151	137,857	(150,903)	---	---	124,439	191,966	---	137,857	---
BAYPORT		3,069	229,851	175,127	54,724	23,280	---	78,004	---	---	---	16,924	---	---	---
BELLE PLAINE		3,616	526,333	249,146	277,187	24,098	28,915	272,370	---	---	22,416	19,969	---	28,915	55,000
BEMIDJI		12,200	561,379	696,957	(135,578)	148,216	30,999	(18,361)	---	---	---	834,606	---	30,591	---
BENSON		3,309	273,353	219,413	53,940	44,561	47,040	51,461	---	---	21,527	---	---	47,040	17,435
BIG LAKE		5,190	790,247	235,517	554,730	69,839	11,160	613,409	---	---	---	109,082	---	11,160	40,000
BLAINE		46,166	2,111,610	1,722,758	388,852	14,184	43,647	359,389	---	---	---	2,640,643	---	42,420	385,000
BLOOMINGTON		87,476	7,652,154	7,318,430	333,724	665,258	---	998,982	---	---	90,769	150,514	---	---	32,232
BLUE EARTH		3,642	306,504	247,023	59,481	30,916	48,160	---	---	---	---	547,373	---	44,302	80,000
BRAINERD	[29]	13,122	1,071,870	1,158,835	(86,965)	69,107	---	(17,858)	---	---	54,000	115,756	---	---	---
BRECKENRIDGE		3,707	552,184	545,040	7,144	13,488	6,982	13,650	---	---	11,603	8,706	---	6,982	14,440
BROOKLYN CENTER		28,597	1,354,179	1,169,761	184,418	98,090	---	282,508	---	---	---	58,004	---	---	56,302
BROOKLYN PARK		65,128	4,031,871	3,686,105	345,766	193,569	390,084	149,251	---	---	---	448,415	---	385,893	250,000
BUFFALO		9,950	1,166,449	603,796	562,653	217,279	174,733	605,199	80,927	19,189	---	3,195,794	2,940,000	174,733	105,000
BURNSVILLE		59,306	4,112,079	3,102,760	1,009,319	194,902	---	1,204,221	---	---	284,799	80,269	---	---	---
CALEDONIA		3,003	173,884	111,020	62,864	5,889	12,811	55,942	---	---	30,000	9,227	---	12,811	45,000
CAMBRIDGE		5,588	515,609	374,561	141,048	44,412	28,646	156,814	---	---	---	6,959	---	28,646	21,500
CANNON FALLS		3,760	198,540	241,586	(43,046)	20,401	---	(22,645)	---	---	---	41,836	---	---	---
CHAMPLIN		21,042	1,444,096	1,080,237	363,859	44,413	245,844	162,428	---	---	635,530	260,942	---	245,844	400,000
CHANHASSEN	[3]	18,772	2,562,145	3,047,304	(485,159)	93,193	---	(391,966)	---	---	---	105,867	---	---	---
CHASKA		15,801	639,531	734,024	(94,493)	2,977	39,238	(130,754)	---	---	(81,214)	58,828	---	39,238	180,000
CHISHOLM		5,068	347,558	391,992	(44,434)	11,263	---	(33,171)	---	---	---	310	---	---	---
CIRCLE PINES		4,772	315,973	240,719	75,254	47,362	---	122,616	---	---	87,000	406	---	---	---
CLOQUET		11,179	2,021,010	2,207,470	(186,460)	165,574	---	(20,886)	678	---	157,023	212,908	---	---	---
COLUMBIA HEIGHTS		18,714	1,348,613	1,279,668	68,945	20,462	45,516	43,891	---	---	(547,550)	1,426,131	1,010,914	36,270	---
COON RAPIDS		62,473	3,026,142	2,241,394	784,748	251,456	362,352	673,852	---	---	---	126,323	---	324,985	5,515,000
COTTAGE GROVE		31,137	1,315,840	1,204,463	111,377	122,434	138,082	95,729	---	---	---	135,155	1,647,037	113,607	354,495
CROOKSTON		8,178	1,229,482	863,151	366,331	268,389	182,122	452,598	104,933	---	44,002	316,262	679,724	182,122	250,000
CRYSTAL		23,662	1,337,500	1,304,476	33,024	12,937	4,188	---	---	---	---	6,194	---	---	---
DEEPHAVEN		3,696	31,288	32,455	(1,167)	3,255	---	2,088	---	---	---	---	---	---	---
DELANO		3,481	193,893	226,653	(32,760)	56,696	4,651	19,285	---	---	4,605	299,637	---	4,651	12,211
DETROIT LAKES		7,405	555,947	515,983	39,964	9,852	18,730	31,086	---	---	---	6,935	---	18,730	91,750
DILWORTH		3,031	144,679	185,923	(41,244)	152,049	14,791	96,014	57,668	---	32,424	21,910	---	14,791	54,000
DULUTH		84,691	7,815,083	7,260,975	554,108	306,793	467,637	393,264	---	---	264,974	1,114,607	---	433,959	565,000
EAGAN		61,113	3,669,516	2,912,025	757,491	2,159,548	991,014	1,926,025	---	6,195	285,699	3,876,161	---	991,014	9,550,000
EAST GRAND FORKS		8,295	1,302,328	1,419,153	(116,825)	22,701	---	(94,124)	---	---	---	610,130	---	---	---
EDEN PRAIRIE		51,913	3,185,265	4,142,957	(957,692)	112,458	1,145	(846,379)	---	---	50,000	125,306	---	---	---
EDINA	[3][27]	47,274	8,440,463	6,647,962	1,792,501	60,454	85,530	1,767,425	---	---	---	1,551,780	3,600,000	83,429	420,000
ELK RIVER		16,542	627,449	489,272	138,177	537,905	145,736	530,346	---	---	607,347	1,151,184	---	138,987	145,000
ELY		3,841	283,819	285,616	(1,797)	18,129	3,239	13,093	---	---	---	63,267	---	3,239	55,080
EVELETH		3,923	338,105	372,271	(34,166)	32,073	31,646	(33,739)	---	---	---	---	---	---	---
FAIRMONT		11,268	1,248,691	1,005,282	243,409	590	2,720	241,279	---	---	130,880	161,698	---	---	---
FARIBAULT		19,402	1,535,244	814,566	720,678	60,827	51,450	730,055	---	---	204,313	309,088	---	43,899	100,000
FARMINGTON		11,231	845,551	458,146	387,405	618,138	505	1,005,038	---	---	526,250	803,092	---	---	150,000
FERGUS FALLS		13,334	1,054,525	1,083,907	(29,382)	41,252	---	11,870	---	---	69,053	47,521	---	---	---

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments	
FOREST LAKE	[3]	6,950	1,311,264	1,257,930	53,334	308,258	108,591	253,001	--	--	--	(77,324)	924,738	3,700,000	108,591	155,000
FRIDLEY	[3]	28,623	5,389,003	5,242,661	146,342	291,208	291,018	146,532	--	--	--	295,000	544,713	--	286,020	300,000
GLENCOE		5,368	513,103	451,826	61,277	40,570	85,639	16,208	--	--	--	53,784	39,054	780,000	85,639	880,000
GLENWOOD		2,653	239,922	135,581	104,341	4,149	7,982	100,508	--	--	--	36,054	395,835	--	7,982	8,000
GOLDEN VALLEY	[3]	21,037	4,367,890	3,757,359	610,531	232,470	--	843,001	--	--	--	--	679,536	--	--	--
GOODVIEW		3,415	179,899	210,301	(30,402)	21,367	--	(9,035)	--	--	--	--	16,756	--	--	--
GRAND RAPIDS		8,729	1,208,957	976,508	232,449	17,425	71,689	178,185	--	--	--	(26,089)	664,037	--	66,223	230,000
GRANITE FALLS		3,109	394,463	332,021	62,442	27,266	28,719	60,989	--	10,110	3,370	(12,911)	199,360	236,984	28,719	83,700
HASTINGS		18,034	1,037,721	1,107,026	(69,305)	81,981	59,565	(46,889)	--	--	--	65,461	883,248	--	59,565	155,000
HERMANTOWN		7,316	455,202	481,770	(26,568)	84,210	6,969	50,673	--	--	--	--	8,358	--	--	--
HIBBING		17,671	1,392,923	1,310,432	82,491	--	--	82,491	--	--	--	--	420,178	--	--	--
HOPKINS		17,055	869,555	844,554	25,001	31,508	--	56,509	--	--	--	95,606	135,281	--	--	--
HUGO	[3]	5,936	1,723,959	411,169	1,312,790	59,044	38,285	1,333,549	--	--	--	--	2,675	--	36,217	115,000
HUTCHINSON		13,307	1,076,985	701,776	375,209	248,948	27,587	596,570	--	--	--	98,750	99,861	--	27,587	185,000
INTERNATIONAL FALLS	[3]	7,638	1,708,192	1,858,518	(150,326)	45,133	--	(105,193)	41,247	--	--	278,947	--	--	--	--
INVER GROVE HEIGHTS		30,322	1,888,186	1,573,200	314,986	142,508	98,130	359,364	--	--	--	248,035	--	--	98,130	330,000
JACKSON		3,521	360,416	340,338	20,078	40,553	1,694	58,937	--	--	--	30,000	154,708	--	1,694	342,500
JORDAN		3,509	445,838	190,271	255,567	55,201	--	310,768	--	--	--	199,360	14,751	--	--	--
KASSON		4,370	266,001	243,117	22,884	5,401	31,300	(3,015)	--	--	--	--	78,944	--	31,129	23,814
LA CRESCENT		4,778	323,997	277,464	46,533	24,991	53,269	18,255	--	--	1,121	12,500	30,278	230,000	53,269	60,000
LAKE CITY		4,744	390,409	272,919	117,490	6,677	18,000	106,167	--	--	--	--	22,870	--	--	--
LAKE ELMO		6,779	77,763	77,382	381	10,500	259	10,622	--	--	--	--	--	--	--	--
LAKEVILLE		40,315	1,464,804	2,180,121	(715,317)	59,029	--	(656,288)	--	--	--	57,006	27,419	--	--	--
LE SUEUR		3,865	426,522	383,182	43,340	23,642	149,498	(82,516)	--	--	--	--	42,443	--	149,498	105,000
LINO LAKES		15,760	555,368	637,772	(82,404)	50,750	230,800	(262,454)	--	--	--	(49,366)	1,630,627	680,000	230,800	205,000
LITCHFIELD		6,305	680,060	486,254	193,806	18,100	27,528	184,378	--	--	--	260,000	3,235,157	--	27,528	--
LITTLE CANADA		9,731	911,706	974,233	(62,527)	14,472	--	(48,055)	--	--	--	109,844	12,141	--	--	--
LITTLE FALLS		7,667	939,005	646,579	292,426	73,922	20,628	345,720	--	--	--	222,313	313,623	--	--	--
LONG PRAIRIE		2,829	332,490	185,670	146,820	9,310	38,353	117,777	--	--	--	7,500	28,883	--	38,353	25,000
LUVERNE		4,526	823,325	563,054	260,271	32,429	2,675	290,025	--	--	--	45,000	7,479	--	2,329	20,000
MAHTOMEDI		7,485	464,135	484,539	(20,404)	6,903	30,693	(44,194)	--	--	--	--	43,159	--	30,693	45,000
MANKATO		32,355	3,230,662	3,180,547	50,115	241,275	8,913	282,477	--	--	--	527,027	4,921,412	3,720,000	--	--
MAPLE GROVE		49,479	2,559,225	2,269,172	290,053	--	184,512	105,541	--	--	--	137,000	384,480	--	145,465	290,000
MAPLEWOOD	[*]	35,780	251,403	32,440	218,963	98,079	4,739	312,303	--	--	--	107,190	--	--	--	--
MARSHALL	[4]	12,825	--	--	--	--	--	--	--	--	--	--	--	--	--	--
MEDINA		3,860	160,544	160,998	(454)	34,751	24,591	9,706	--	--	--	176,167	18,124	--	--	--
MELROSE		2,786	479,933	259,715	220,218	118,731	129,029	209,920	--	--	--	88,419	1,970,169	2,452,748	102,385	219
MINNEAPOLIS		358,610	41,382,000	34,086,000	7,296,000	1,537,000	3,689,000	5,144,000	--	--	--	2,750,000	18,184,000	13,768,000	2,909,000	3,374,000
MINNETONKA	[3]	53,444	7,183,186	7,887,433	(704,247)	432,528	--	(271,719)	--	--	--	360,000	607,307	--	--	--
MINNETRISTA		4,174	99,573	121,023	(21,450)	16,680	--	(4,770)	--	--	--	--	--	--	--	--
MONTEVIDEO	[3]	5,480	1,257,299	861,359	395,940	133,485	361,823	167,602	--	--	--	--	220,937	--	354,933	257,150
MONTECELLO		7,756	365,361	504,202	(138,841)	27,193	--	(111,648)	--	--	--	--	--	--	--	--
MOORHEAD		34,052	3,858,278	2,401,040	1,457,238	197,185	1,104,917	549,506	--	--	--	200,300	685,867	--	1,104,917	1,031,333
MORA		3,113	310,165	254,104	56,061	21,501	11,253	66,309	--	--	--	--	6,135	--	11,253	28,000
MORRIS	[3]	5,651	1,097,522	660,243	437,279	51,118	63,179	425,218	--	--	--	23,000	1,295,867	--	63,179	181,745
MOUND		9,812	472,661	416,955	55,706	40,157	24,301	71,562	--	--	--	17,000	36,261	--	24,301	56,000
MOUNDS VIEW		12,950	803,305	986,940	(183,635)	132,149	281,085	(332,571)	--	--	--	(12,000)	64,389	--	281,085	100,000
MOUNTAIN IRON		3,394	152,596	132,668	19,928	--	--	19,928	--	--	--	--	8,927	--	--	--
NEW BRIGHTON		22,905	984,038	999,187	(15,149)	331,937	59,055	257,733	--	--	--	89,000	21,299	--	17,442	43,800
NEW HOPE	[3]	21,632	3,228,933	2,948,409	280,524	76,349	60,447	296,426	--	--	--	335,740	85,445	2,150,000	60,447	--
NEW PRAGUE		4,320	414,230	301,351	112,879	15,781	41,237	87,423	--	--	--	--	19,212	--	40,613	30,000
NEW ULM		14,142	2,169,496	1,849,836	319,660	41,093	428,618	(67,865)	--	--	2,636	--	369,591	4,556,084	404,921	310,288

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
NEWPORT	3,731	121,455	153,982	(32,527)	5,686	---	(26,841)	---	---	---	---	5,622	---	---	---
NORTH BRANCH [29]	6,772	349,930	132,287	217,643	21,144	49,524	189,263	---	---	---	---	5,333	---	13,798	85,000
NORTH MANKATO	11,844	900,158	632,517	267,641	34,751	27,610	274,782	---	---	---	242,600	43,554	---	27,610	90,000
NORTH SAINT PAUL	12,836	728,292	625,068	103,224	59,031	31,850	130,405	---	---	5,423	---	560,805	---	31,286	---
NORTHFIELD	16,457	837,939	702,012	135,927	79,955	---	215,882	---	---	---	304,870	238,370	---	---	---
NORWOOD-YOUNG AMERICA	3,008	271,991	158,693	113,298	62,484	55,317	120,465	27,045	---	---	---	---	---	55,317	82,000
OAK PARK HEIGHTS	4,015	299,430	255,908	43,522	13,530	---	57,052	---	---	---	69,408	18,853	---	---	---
OAKDALE	26,311	1,335,077	1,606,218	(271,141)	72,891	35,304	(233,554)	---	---	---	88,777	4,656	---	---	---
OLIVIA	2,613	318,652	254,569	64,083	49,518	116,612	(3,011)	34,323	---	15,195	(223,733)	12,364	---	116,612	65,000
ORONO	7,728	238,762	304,513	(65,751)	445,894	67,229	312,914	102,842	---	---	---	555,563	---	44,351	160,665
OSSEO	2,641	105,253	124,928	(19,675)	56,036	---	36,361	---	---	---	9,653	1,003	---	---	---
OTSEGO	6,690	2,625	8,518	(5,893)	29,620	8,050	15,677	28,502	---	---	---	---	---	8,050	20,000
OWATONNA	21,599	1,945,571	1,463,039	482,532	87,621	247,261	322,892	---	---	---	---	195,529	---	247,261	64,277
PARK RAPIDS	3,074	192,292	132,760	59,532	2,579	3,973	58,138	---	---	---	12,500	41,981	---	3,973	---
PINE CITY	2,831	157,861	153,031	4,830	19,167	2,529	21,468	5	---	---	---	106,298	---	2,529	25,000
PIPESTONE	4,503	334,959	256,736	78,223	17,303	16,882	78,644	---	---	---	35,200	10,202	---	16,882	19,620
PLAINVIEW	3,008	216,417	127,789	88,628	29,297	29,216	88,709	---	---	---	40,000	172,248	---	29,216	40,000
PLYMOUTH	64,313	3,077,273	3,133,117	(55,844)	579,506	323,971	199,691	---	---	---	61,150	3,371	---	57,545	815,000
PRINCETON	3,995	366,613	230,979	135,634	30,888	69,106	97,416	---	---	---	---	649,942	521,197	51,663	54,400
PRIOR LAKE	15,100	860,004	650,170	209,834	95,461	---	305,295	---	---	---	209,235	2,204	---	---	---
PROCTOR	3,000	348,144	346,788	1,356	45,631	1,009	45,978	---	375	198	---	1,680	---	---	---
RAMSEY	18,833	424,842	396,566	28,276	101,303	---	129,579	---	---	---	410,209	---	---	---	---
RED WING	15,883	1,417,449	952,588	464,861	63,277	---	528,138	---	---	---	149,000	163,422	---	---	---
REDWOOD FALLS	5,220	502,355	500,653	1,702	219,931	61,597	160,036	114,720	---	43,680	39,662	15,813	---	61,597	105,000
RICHFIELD [3]	34,289	4,794,154	4,409,472	384,682	128,698	20,558	492,822	---	---	---	---	158,487	---	---	---
ROBBINSDALE	14,079	868,563	732,551	136,012	9,948	7,323	138,637	---	---	---	---	14,918	---	7,323	---
ROCHESTER	82,019	4,572,634	4,098,688	473,946	107,608	---	581,554	---	---	---	---	1,209,534	---	---	---
ROCKFORD	3,471	380,040	171,263	208,777	28,474	14,769	222,482	---	---	---	---	123,717	---	14,769	90,718
ROSEMOUNT	13,544	1,204,266	781,249	423,017	169,200	61,450	530,767	---	---	---	62,010	539,681	---	60,814	160,000
ROSEVILLE	34,548	3,859,641	3,738,825	120,816	290,642	---	411,458	---	---	---	---	167,829	---	---	---
SAINT ANTHONY	8,435	450,547	568,209	(117,662)	135,589	---	17,927	---	177,975	---	---	26,556	---	---	---
SAINT CHARLES	3,104	237,222	202,848	34,374	21,979	---	56,353	---	---	---	11,289	60,153	---	---	---
SAINT CLOUD	60,076	6,552,161	4,276,586	2,275,575	1,140,267	2,563,557	852,285	---	---	63,750	(109,200)	189,980	---	2,563,557	1,028,500
SAINT JAMES	4,392	559,653	409,898	149,755	24,007	61,449	112,313	---	---	369	65,000	14,878	---	20,452	155,000
SAINT JOSEPH	4,934	171,749	167,888	3,861	23,823	---	27,684	---	---	---	30,000	---	---	---	---
SAINT LOUIS PARK	44,236	2,506,225	2,802,071	(295,846)	407,099	2,415	108,838	---	---	---	---	1,549	---	---	---
SAINT MICHAEL [*][7]	8,291	367,498	131,880	235,618	9,687	---	245,305	---	---	---	260,612	---	---	---	---
SAINT PAUL	266,927	31,376,723	27,319,435	4,057,288	2,168,272	2,708,487	3,517,073	---	---	57,549	19,848	12,705,120	---	1,026,349	2,757,251
SAINT PAUL PARK	5,022	265,705	303,236	(37,531)	---	49,993	(87,524)	---	---	---	---	76,484	516,518	49,993	570,000
SAINT PETER	10,038	1,280,773	703,472	577,301	354,638	115,340	816,599	---	---	337,509	(57,674)	774,730	---	115,340	269,104
SARTELL [3]	8,960	913,626	858,604	55,022	38,685	---	93,707	---	---	---	65,000	3,150,731	---	---	---
SAUK CENTRE [29]	3,866	415,510	321,717	93,793	36,151	25,258	104,686	---	9,250	---	---	1,553,789	---	25,258	231
SAUK RAPIDS	9,957	484,177	583,527	(99,350)	39,967	21,147	(80,530)	---	---	---	39,988	50,272	---	21,147	105,000
SAVAGE [3]	18,071	4,454,542	3,360,498	1,094,044	280,964	73,599	1,301,409	---	---	12,869	161,787	4,586,737	---	71,298	4,492,080
SHAKOPEE	17,251	2,050,636	854,355	1,196,281	167,398	83,316	1,280,363	---	---	---	266,224	300,829	5,122,000	83,316	40,000
SHOREVIEW	26,545	1,349,538	1,156,866	192,672	116,123	129,168	179,627	---	---	---	84,240	714,038	1,015,000	128,410	317,284
SHOREWOOD	7,082	454,227	352,940	101,287	114,503	117,642	98,148	---	---	---	2,400	108,630	---	117,642	180,000
SLEEPY EYE	3,720	286,532	275,909	10,623	9,196	21,554	(1,735)	---	---	---	---	146,156	---	19,498	40,000
SOUTH SAINT PAUL	20,194	863,787	663,778	200,009	4,084	8,509	195,584	---	---	---	---	235,361	---	8,509	40,000
SPRING LAKE PARK	7,142	380,147	320,285	59,862	73,722	---	133,584	---	---	---	---	407,841	---	---	---
STAPLES	2,973	164,294	173,264	(8,970)	20,468	---	11,498	---	---	---	---	21,940	---	---	---
STEWARTVILLE	5,319	309,760	272,898	36,862	37,522	24,832	49,552	---	---	---	---	38,882	---	24,832	40,000

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TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
STILLWATER	[29] 16,193	786,834	778,392	8,442	207,882	18,300	198,024	---	---	---	---	239,562	---	---	---	
THIEF RIVER FALLS	8,484	1,315,548	1,329,625	(14,077)	59,866	282,142	(236,353)	---	---	---	(1,362)	35,362	---	282,142	96,800	
TWO HARBORS	3,556	575,007	515,140	59,867	15,668	---	75,535	---	---	---	---	648,945	---	---	---	
VADNAIS HEIGHTS	13,483	621,450	621,783	(333)	37,023	---	36,690	---	---	---	42,391	148,501	---	---	---	
VIRGINIA	9,065	1,105,199	855,703	249,496	17,034	---	266,530	---	---	---	---	3,098,118	---	---	---	
WACONIA	5,818	648,494	551,273	97,221	22,638	156,523	(36,664)	---	---	---	(185,000)	22,503	---	156,523	160,000	
WADENA	4,274	339,164	218,894	120,270	31,915	---	152,185	---	---	---	27,758	24,942	---	---	---	
WAITE PARK	6,599	449,024	460,849	(11,825)	51,519	---	39,694	---	---	---	---	67,208	---	---	---	
WASECA	9,427	794,906	668,465	126,441	55,510	40,023	141,928	---	---	---	42,000	256,792	---	38,839	95,000	
WAYZATA	4,174	445,194	346,358	98,836	79,639	---	178,475	---	---	---	29,844	---	---	---	---	
WHITE BEAR LAKE	26,643	1,126,108	1,033,107	93,001	44,292	---	137,293	---	---	---	804,650	16,403	---	---	---	
WILLMAR	[29] 18,903	1,550,608	1,309,761	240,847	61,169	35,716	266,300	---	---	---	117,868	---	---	---	---	
WINDOM	4,543	548,587	480,615	67,972	---	148,260	(80,288)	---	---	---	---	1,042,217	---	148,260	370,500	
WINONA	26,355	1,820,238	1,046,212	774,026	158,430	382,101	550,355	---	---	---	---	1,199,968	4,085,000	166,345	252,633	
WOODBURY	42,342	1,701,281	2,044,666	(343,385)	24,921	134,535	(452,999)	---	---	---	(1,020,000)	1,509,532	---	134,535	260,000	
WORTHINGTON	10,033	1,639,314	1,061,984	577,330	334,557	287,906	623,981	---	---	---	---	545,627	---	284,056	125,000	
TOTAL		<u>3,305,324</u>	<u>291,292,672</u>	<u>251,328,396</u>	<u>39,964,276</u>	<u>22,791,328</u>	<u>20,593,216</u>	<u>42,162,388</u>	<u>592,890</u>	<u>197,710</u>	<u>645,479</u>	<u>14,058,145</u>	<u>102,824,069</u>	<u>52,731,482</u>	<u>16,958,670</u>	<u>41,438,457</u>

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
ALBERT LEA	17,923	2,944,863	2,928,701	16,162	188,856	174,600	30,418	---	---	---	---	348,370	---	167,867	90,000
ANDOVER	24,358	981,911	973,397	8,514	29,265	---	37,779	---	---	---	60,587	139,999	---	---	---
ANOKA	18,145	2,044,723	1,650,503	394,220	224,339	123,516	495,043	---	---	---	141,000	69,187	---	9,016	117,500
APPLE VALLEY	[3] 44,818	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARDEN HILLS	9,666	1,055,880	909,520	146,360	46,426	---	192,786	---	---	---	---	243,492	---	---	---
AUSTIN	22,016	3,247,880	2,899,085	348,795	317,006	398,954	266,847	---	---	---	---	49,680	3,755,791	398,954	3,985,000
BAXTER	[3] 5,475	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT	3,069	439,557	349,988	89,569	17,496	---	107,065	---	---	---	---	473	---	---	---
BELLE PLAINE	3,616	483,678	178,052	305,626	21,351	25,470	301,507	---	---	---	115,399	---	---	25,470	25,000
BEMIDJI	12,200	1,229,416	1,471,925	(242,509)	254,085	25,852	(14,276)	---	---	---	---	418,783	---	25,527	---
BENSON	3,309	442,033	395,814	46,219	24,264	12,446	58,037	---	---	---	17,286	32,653	---	12,446	37,565
BLAINE	46,166	3,921,560	2,740,821	1,180,739	26,343	1,008	1,206,074	---	---	---	---	3,293,442	---	---	---
BLOOMINGTON	87,476	7,580,291	7,510,849	69,442	161,083	---	230,525	---	---	---	73,846	109,505	---	---	---
BLUE EARTH	3,642	518,411	373,331	145,080	44,774	67,475	122,379	---	---	---	---	21,005	---	67,475	75,000
BRAINERD	[29] 13,122	848,239	1,070,580	(222,341)	106,679	---	(115,662)	---	---	---	36,000	259,451	---	---	---
BRECKENRIDGE	3,707	138,390	136,943	1,447	13,859	---	15,306	---	---	---	(18,590)	963,486	926,710	---	---
BROOKLYN CENTER	28,597	2,384,106	1,979,167	404,939	46,556	---	451,495	---	---	---	---	605,891	---	---	---
BROOKLYN PARK	65,128	4,686,248	4,081,256	604,992	175,859	---	780,851	---	---	---	48,404	48,817	---	---	---
BUFFALO	9,950	2,147,383	1,048,679	1,098,704	78,952	850,029	327,627	---	---	---	---	2,519,176	2,875,000	850,029	1,740,000
BURNSVILLE	59,306	4,680,009	3,933,303	746,706	228,782	---	975,488	---	---	---	189,866	13,988	---	---	---
CALEDONIA	3,003	238,239	224,646	13,593	4,908	17,846	655	---	---	---	5,000	3,000	---	17,846	24,097
CAMBRIDGE	5,588	1,467,751	938,378	529,373	277,379	269,499	537,253	---	---	---	255,827	58,550	---	269,499	123,500
CANNON FALLS	3,760	327,998	321,347	6,651	17,370	---	24,021	---	---	---	---	43,192	---	---	---
CHAMPLIN	21,042	1,392,112	1,092,759	299,353	40,706	---	340,059	---	---	---	39,222	51,199	---	---	---
CHANHASSEN	[3] 18,772	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	15,801	1,406,475	1,555,202	(148,727)	296,419	9,752	137,940	---	---	---	3,000	26,994	---	9,752	210,000
CHISHOLM	5,068	537,298	524,376	12,922	2,246	69,925	(54,757)	---	---	---	---	58,317	---	69,925	83,685
CIRCLE PINES	4,772	269,335	329,235	(59,900)	24,592	---	(35,308)	---	---	---	---	61,799	---	---	---
CLOQUET	11,179	1,162,671	846,861	315,810	92,581	---	408,391	15,200	---	---	279,800	449,385	---	---	---
COLUMBIA HEIGHTS	18,714	1,233,221	1,032,641	200,580	120,620	1,715	319,485	---	---	---	416,199	560,870	39,459	1,715	---
COON RAPIDS	62,473	4,167,117	3,701,947	465,170	35,834	---	501,004	---	---	---	---	118,728	---	---	---
COTTAGE GROVE	31,137	1,531,675	1,292,233	239,442	117,124	80,293	276,273	---	---	---	---	175,791	---	40,964	932,840
CROOKSTON	8,178	312,296	273,292	39,004	14,631	49,473	4,162	---	5,733	---	---	173,317	---	49,473	35,000
CRYSTAL	23,662	1,793,561	1,491,024	302,537	11,416	5,890	308,063	---	---	---	---	9,917	---	---	---
DAYTON	[*] 5,159	11,647	11,063	584	157	---	741	---	---	---	---	---	---	---	---
DEEPHAVEN	3,696	308,147	365,672	(57,525)	28,877	---	(28,648)	---	---	---	---	19,894	---	---	---
DELANO	3,481	815,546	493,117	322,429	86,005	134,407	274,027	---	---	---	10,325	351,764	---	134,407	200,054
DETROIT LAKES	7,405	1,022,798	1,101,291	(78,493)	44,225	101,094	(135,362)	---	---	---	---	---	---	101,094	146,567
DILWORTH	3,031	210,385	246,617	(36,232)	7,837	---	(28,395)	---	---	---	---	4,497	---	---	---
DULUTH	84,691	14,306,217	14,053,231	252,986	99,448	307,102	45,332	---	---	---	49,080	1,685,490	1,745,000	281,670	1,245,000
EAGAN	61,113	4,570,578	4,370,359	200,219	494,252	---	694,471	---	---	3,291	24,547	---	---	---	---
EAST GRAND FORKS	8,295	348,430	364,013	(15,583)	---	---	(15,583)	---	34,115	---	---	226,247	---	---	---
EDEN PRAIRIE	51,913	3,295,672	3,501,243	(205,571)	---	50,603	(256,174)	---	---	---	---	8,858	---	---	---
EDINA	[3] 47,274	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER	16,542	797,101	692,018	105,083	460,378	191,929	373,532	---	---	---	8,000	129,359	---	188,914	160,000
ELY	3,841	434,679	370,703	63,976	12,021	---	75,997	---	---	---	---	24,904	---	---	---
EVELETH	[23] [2] 3,923	285,035	260,107	24,928	---	---	24,928	---	---	---	---	---	---	---	---
FAIRMONT	11,268	1,184,820	747,928	436,892	3,924	28	440,788	---	---	---	65,735	378,678	---	---	---
FALCON HEIGHTS	5,394	575,007	426,969	148,038	43,802	---	191,840	---	---	---	---	---	---	---	---
FARIBAULT	19,402	2,862,491	1,616,011	1,246,480	91,203	340,537	997,146	---	---	---	40,019	1,403,082	---	339,350	110,000
FARMINGTON	11,231	927,277	986,115	(58,838)	102,389	569	42,982	---	---	---	56,305	262,473	---	---	125,000
FERGUS FALLS	13,334	1,767,016	1,586,168	180,848	(2,818)	169,022	9,008	---	---	---	57,449	93,378	---	169,022	131,779
FOREST LAKE	[3] 6,950	---	---	---	---	---	---	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments	
FRIDLEY	[3]	28,623	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLENCOE		5,368	747,828	636,431	111,397	36,996	177,050	(28,657)	---	---	(14,382)	107,037	---	177,050	150,000	
GLENWOOD		2,653	352,853	539,195	(186,342)	49,147	52,929	(190,124)	---	---	---	128,020	---	52,929	110,000	
GOLDEN VALLEY	[3]	21,037	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GOODVIEW		3,415	363,644	269,152	94,492	34,017	---	128,509	---	---	23,793	18,021	---	---	---	---
GRAND RAPIDS		8,729	4,886,447	5,334,526	(448,079)	12,144	18,437	(454,372)	---	---	---	269,764	---	14,840	100,000	
GRANITE FALLS		3,109	277,798	280,938	(3,140)	7,648	27,006	(22,498)	---	---	(57,161)	59,277	---	27,006	87,295	
HASTINGS		18,034	1,218,354	1,211,667	6,687	76,100	---	82,787	---	14,284	290,790	238,711	---	---	---	---
HERMANTOWN		7,316	223,393	304,098	(80,705)	64,486	---	(16,219)	---	---	---	71,562	---	---	---	---
HIBBING		17,671	1,449,709	1,364,981	84,728	12,536	76,126	21,138	---	---	---	112,033	---	73,239	220,000	
HOPKINS		17,055	1,445,968	1,304,941	141,027	44,400	---	185,427	---	---	75,963	106,032	---	---	---	---
HUGO	[3]	5,936	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON		13,307	1,874,161	1,687,051	187,110	253,962	112,783	328,289	---	---	98,750	350,786	---	112,783	525,000	
INDEPENDENCE		3,284	63,482	94,891	(31,409)	2,461	---	(28,948)	---	---	6,041	---	---	---	---	---
INTERNATIONAL FALLS	[3]	7,638	---	---	---	---	---	---	---	---	---	---	---	---	---	---
INVER GROVE HEIGHTS		30,322	1,629,709	1,661,692	(31,983)	43,059	---	11,076	---	---	(148,900)	127,066	---	---	---	---
JACKSON		3,521	246,751	235,104	11,647	18,880	41,799	(11,272)	---	---	10,000	129,036	360,000	41,799	47,500	
JORDAN		3,509	374,318	161,158	213,160	18,036	20,067	211,129	---	---	93,278	11,425	---	20,067	30,000	
KASSON		4,370	479,759	357,362	122,397	30,307	51,918	100,786	---	---	---	155,096	---	61,073	790,000	
LA CRESCENT		4,778	344,325	314,784	29,541	67,601	---	97,142	---	1,121	76,425	29,851	---	---	---	---
LAKE CITY		4,744	757,833	429,760	328,073	10,047	110,079	228,041	---	---	(75,000)	773,820	---	92,176	114,086	
LAKE ELMO		6,779	1,463	40,276	(38,813)	---	552	(39,365)	---	---	---	---	---	---	---	---
LAKEVILLE		40,315	2,480,228	3,203,784	(723,556)	22,327	---	(701,229)	---	---	48,381	18,279	---	---	---	---
LAUDERDALE	[*]	2,728	212,170	247,520	(35,350)	2,058	---	(33,292)	---	---	---	---	---	---	---	---
LE SUEUR		3,865	508,248	485,267	22,981	26,031	29,491	19,521	---	---	---	182,527	---	29,491	195,000	
LINO LAKES		15,760	713,523	807,668	(94,145)	5,928	---	(88,217)	---	---	---	3,025,404	---	---	---	---
LITCHFIELD		6,305	1,510,894	850,776	660,118	36,438	240,478	456,078	---	---	521,185	310,159	---	240,478	205,000	
LITTLE CANADA		9,731	829,897	871,613	(41,716)	13,445	---	(28,271)	---	---	38,706	---	---	---	---	---
LITTLE FALLS		7,667	974,545	901,540	73,005	76,805	46,712	103,098	---	---	100,559	62,242	---	---	---	---
LONG PRAIRIE		2,829	411,174	320,353	90,821	57,943	---	148,764	---	---	77,500	22,936	---	---	---	---
LUVERNE		4,526	883,953	541,353	342,600	139,533	63,810	418,323	68,340	23,896	45,000	124,562	---	60,342	240,550	
MAHTOMEDI		7,485	545,471	533,934	11,537	7,353	---	18,890	---	---	---	54,699	---	---	---	---
MANKATO		32,355	5,183,185	2,781,814	2,401,371	---	425,572	1,975,799	---	---	526,703	7,286,269	11,234,825	333,964	275,000	
MAPLE GROVE		49,479	5,192,056	3,763,174	1,428,882	---	15,060	1,413,822	---	---	379,000	1,202,596	---	---	---	---
MAPLEWOOD		35,780	3,548,543	3,148,805	399,738	71,024	7,616	463,146	---	---	667,620	345,203	---	---	---	---
MARSHALL		12,825	2,507,532	1,971,225	536,307	346,821	601,715	281,413	---	---	(675,000)	178,593	---	601,715	1,096,675	
MEDINA		3,860	201,995	233,317	(31,322)	15,005	---	(16,317)	---	---	---	18,123	---	---	---	---
MELROSE		2,786	1,040,091	795,193	244,898	181,105	57,282	368,721	---	---	1,485	850,787	---	59,115	110,000	
MENDOTA HEIGHTS		10,300	1,196,758	1,356,190	(159,432)	57,785	---	(101,647)	26,197	---	(7,500)	29,392	---	---	---	---
MINNEAPOLIS		358,610	50,894,000	37,368,000	13,526,000	599,000	2,390,000	11,735,000	---	---	2,963,000	19,040,000	16,477,000	2,279,000	6,685,000	
MINNETONKA	[3]	53,444	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MINNETRISTA		4,174	239,440	304,466	(65,026)	4,782	---	(60,244)	---	---	---	---	---	---	---	---
MONTEVIDEO	[3]	5,480	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MONTICELLO		7,756	742,309	1,828,460	(1,086,151)	48,318	---	(1,037,833)	---	---	---	---	---	---	---	---
MOORHEAD		34,052	3,012,834	3,112,014	(99,180)	190,864	259,166	(167,482)	---	---	448,868	541,380	---	259,166	376,937	
MORA		3,113	508,882	422,340	86,542	19,361	---	105,903	---	---	205,000	81,161	---	---	---	---
MORRIS	[3]	5,651	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MOUND		9,812	995,027	871,928	123,099	29,826	28,328	124,597	---	---	17,000	11,074	---	28,328	44,000	
MOUNDS VIEW		12,950	1,201,594	1,197,896	3,698	41,078	544	44,232	---	---	24,000	43,836	---	---	---	---
MOUNTAIN IRON		3,394	191,130	206,422	(15,292)	7,712	---	(7,580)	---	---	---	---	---	---	---	---
NEW BRIGHTON		22,905	1,895,174	1,830,677	64,497	85,994	46,321	104,170	---	---	89,000	93,000	---	8,521	21,800	
NEW HOPE	[3]	21,632	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE		4,320	631,042	360,837	270,205	95,855	109,622	256,438	322	---	(15,823)	197,803	---	107,979	140,000	

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
NEW ULM	14,142	1,776,702	1,751,373	25,329	288,273	249,954	63,648	---	---	2,634	---	165,352	---	249,954	188,767
NEWPORT	3,731	274,717	269,777	4,940	7,580	---	12,520	---	---	---	---	---	---	---	---
NORTH BRANCH	6,772	352,307	370,951	(18,644)	24,250	36,192	(30,586)	---	---	---	26,700	---	---	11,885	25,000
NORTH MANKATO	11,844	1,078,564	774,406	304,158	7,063	146,302	164,919	---	---	---	160,000	86,058	---	146,302	108,943
NORTH SAINT PAUL	12,836	1,171,436	868,290	303,146	60,511	31,850	331,807	---	---	5,423	---	634,501	---	31,286	---
NORTHFIELD	16,457	1,613,038	1,167,816	445,222	206,978	24,764	627,436	---	---	---	293,188	2,358,935	2,286,001	24,764	---
NORWOOD-YOUNG AMERICA	3,008	264,782	319,603	(54,821)	41,142	---	(13,679)	---	---	---	---	65,505	---	---	---
OAK PARK HEIGHTS	4,015	356,652	474,493	(117,841)	13,530	---	(104,311)	---	---	---	54,817	2,025	---	---	---
OAKDALE	26,311	2,298,436	2,174,273	124,163	72,891	35,304	161,750	---	---	---	88,777	4,656	---	---	---
OLIVIA	2,613	281,205	288,509	(7,304)	56,093	34,296	14,493	30,787	---	13,025	---	43,295	30,356	34,296	60,234
ORONO	7,728	712,556	703,451	9,105	268,760	17,116	260,749	285	48,875	---	---	137,276	---	19,164	140,995
OSSEO	2,641	207,858	162,394	45,464	23,279	---	68,743	---	---	---	3,000	---	---	---	---
OWATONNA	21,599	1,664,238	1,295,030	369,208	307,750	---	676,958	---	---	---	170,000	12,248	---	---	---
PARK RAPIDS	3,074	209,790	113,858	95,932	31,535	---	127,467	---	---	---	12,500	65,726	---	---	---
PINE CITY	2,831	193,258	209,103	(15,845)	103,183	2,774	84,564	40,864	---	---	---	170,119	---	2,774	30,000
PIPESTONE	4,503	386,998	267,181	119,817	25,221	39,380	105,658	---	---	---	6,869	93,574	---	38,988	51,207
PLAINVIEW	3,008	512,422	459,386	53,036	4,581	---	57,617	---	---	---	---	24,768	---	---	---
PLYMOUTH	64,313	5,125,727	4,891,395	234,332	170,975	58,522	346,785	---	---	---	35,079	---	---	---	---
PRINCETON	3,995	476,613	322,355	154,258	29,983	151,680	32,561	---	---	---	---	105,199	---	151,680	155,420
PRIOR LAKE	15,100	1,709,458	1,201,191	508,267	95,461	---	603,728	---	---	---	209,235	2,204	---	---	---
PROCTOR	3,000	357,833	352,555	5,278	26,393	---	31,671	---	6,689	1,039	---	14,576	---	---	---
RAMSEY	18,833	503,217	492,536	10,681	41,807	---	52,488	---	---	---	6,000	---	---	---	---
RED WING	15,883	2,327,599	1,816,267	511,332	209,331	---	720,663	---	---	---	162,676	161,339	---	---	---
REDWOOD FALLS	5,220	433,010	570,440	(137,430)	71,903	11,501	(77,028)	23,562	---	8,979	39,662	---	---	11,501	30,370
RICHFIELD [3]	34,289	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,079	1,271,976	1,012,046	259,930	29,640	---	289,570	---	---	---	---	24,488	---	---	---
ROCHESTER	82,019	8,920,954	7,702,004	1,218,950	626,677	793,250	1,052,377	134,192	---	48,718	956,725	795,310	---	554,425	550,000
ROCKFORD	3,471	452,379	277,972	174,407	26,708	62,373	138,742	---	---	---	---	91,238	---	62,373	213,166
ROSEMOUNT	13,544	1,382,032	1,211,295	170,737	122,130	7,231	285,636	---	---	---	72,771	273,746	---	6,231	---
ROSEVILLE	34,548	2,976,628	2,763,300	213,328	81,018	---	294,346	---	---	---	---	160,343	---	---	---
SAINT ANTHONY	8,435	673,346	605,168	68,178	8,493	---	76,671	---	---	---	---	---	---	---	---
SAINT CHARLES	3,104	390,418	315,540	74,878	19,055	---	93,933	---	---	---	16,208	2,883	---	---	---
SAINT CLOUD	60,076	4,018,029	3,532,008	486,021	262,281	267,267	481,035	---	---	---	---	538,405	---	267,267	603,828
SAINT JAMES	4,392	532,662	500,681	31,981	16,462	3,676	44,767	---	---	551	122,881	28,225	---	---	---
SAINT JOSEPH	4,934	228,541	262,129	(33,588)	18,579	---	(15,009)	---	---	---	---	---	---	---	---
SAINT LOUIS PARK	44,236	4,221,756	4,281,511	(59,755)	80,424	---	20,669	---	---	---	---	93,305	---	---	---
SAINT MICHAEL	8,291	1,682,478	425,703	1,256,775	120,470	162,751	1,214,494	---	---	---	147,558	189,581	---	162,751	172,153
SAINT PAUL	266,927	39,762,928	25,640,295	14,122,633	1,102,761	4,446,897	10,778,497	---	---	---	11,480,146	339,041	---	3,259,394	4,770,379
SAINT PAUL PARK	5,022	414,042	404,019	10,023	7,451	---	17,474	---	---	---	---	---	---	---	---
SAINT PETER	10,038	678,763	543,210	135,553	844,189	42,262	937,480	---	217,029	616,431	2,313	1,171,814	---	42,262	100,174
SARTELL [3]	8,960	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE [29]	3,866	506,958	433,960	72,998	32,750	41,263	64,485	---	---	---	---	26,101	---	41,263	54,526
SAUK RAPIDS	9,957	567,331	695,415	(128,084)	56,386	26,686	(98,384)	---	---	---	90,873	17,946	---	26,686	40,000
SAVAGE [3]	18,071	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	17,251	2,369,562	1,915,748	453,814	560,915	60,477	954,252	---	---	---	(500,000)	114,577	---	60,477	500,000
SHOREVIEW	26,545	2,155,501	2,098,800	56,701	94,198	758	150,141	---	---	---	84,241	139,758	---	---	---
SHOREWOOD	7,082	742,446	621,120	121,326	62,023	---	183,349	---	---	---	6,000	---	---	---	---
SLEEPY EYE	3,720	310,657	82,051	228,606	71,174	41,787	257,993	10,594	---	4,472	60,000	99,220	---	41,787	500,000
SOUTH SAINT PAUL	20,194	2,321,264	1,597,822	723,442	14,770	---	738,212	---	---	---	---	139,484	---	---	---
SPRING LAKE PARK	7,142	566,583	505,305	61,278	49,766	---	111,044	---	---	---	---	37,545	---	---	---
STAPLES	2,973	155,645	185,025	(29,380)	6,571	---	(22,809)	---	---	---	---	5,307	---	---	---
STEWARTVILLE	5,319	363,647	409,025	(45,378)	49,184	30,149	(26,343)	---	---	---	---	137,803	---	30,149	40,000
STILLWATER	16,193	1,376,155	1,512,868	(136,713)	108,784	---	(27,929)	---	---	---	(140,331)	213,656	---	---	---

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**TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
THIEF RIVER FALLS	8,484	499,575	493,891	5,684	38,966	---	44,650	---	---	---	1,362	220,041	---	---	---
TWO HARBORS	3,556	798,027	767,226	30,801	168,553	64,069	135,285	100,892	---	26,449	---	15,095	---	64,069	129,269
VADNAIS HEIGHTS	13,483	1,043,212	984,846	58,366	63,778	---	122,144	---	---	---	34,819	10,341	---	---	---
VIRGINIA	9,065	1,157,069	980,981	176,088	---	131,102	44,986	---	---	---	---	24,187	---	131,102	330,000
WACONIA	5,818	1,106,226	890,196	216,030	55,368	29,391	242,007	---	---	---	(345,000)	1,023,793	735,000	12,665	---
WADENA	4,274	425,331	401,143	24,188	32,306	13,796	42,698	---	---	---	43,984	114,122	---	13,796	85,000
WAITE PARK	6,599	377,377	521,185	(143,808)	35,421	---	(108,387)	---	---	---	---	42,913	---	---	---
WASECA	9,427	917,305	930,980	(13,675)	30,933	135,641	(118,383)	---	---	---	42,000	128,932	---	133,461	110,000
WAYZATA	4,174	654,638	530,088	124,550	21,996	---	146,546	---	---	---	19,500	---	---	---	---
WEST SAINT PAUL	19,648	1,643,674	1,522,907	120,767	81,604	---	202,371	---	---	---	378,672	71,491	---	---	---
WHITE BEAR LAKE	26,643	1,953,267	1,714,906	238,361	40,225	---	278,586	---	---	---	128,150	22,131	---	---	---
WILLMAR	18,903	1,965,143	1,997,338	(32,195)	367,766	---	335,571	---	---	---	115,000	148,081	---	250,273	400,716
WINDOM	4,543	586,397	503,511	82,886	---	91,822	(8,936)	---	---	---	---	8,386	---	91,822	161,189
WINONA	26,355	2,437,135	1,579,793	857,342	175,931	416,356	616,917	---	---	---	10,000	944,438	---	315,014	326,867
WOODBURY	42,342	2,498,138	3,347,950	(849,812)	18,637	---	(831,175)	---	---	---	(39,000)	746,119	---	---	---
WORTHINGTON	10,033	1,306,599	1,337,337	(30,738)	235,199	68,385	136,076	---	---	---	---	272,707	---	53,110	75,000
TOTAL	3,331,350	317,026,873	265,347,984	51,678,889	15,525,734	16,266,521	50,938,102	451,235	312,441	770,313	21,865,962	64,504,552	40,465,142	14,254,447	31,114,633

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments
ALBERT LEA	17,923	98,051	174,675	(76,624)	6,629	45,097	(115,092)	---	---	---	---	---	---	---	---
ANOKA	18,145	561,746	541,414	20,332	1,345	---	21,677	---	---	---	---	---	---	---	---
BEMIDJI	12,200	566,267	462,803	103,464	127,043	---	230,507	---	---	---	---	86,669	---	---	---
BENSON	3,309	133,501	123,889	9,612	5,871	---	15,483	---	---	---	---	---	---	---	---
BLAINE	46,166	1,742,154	1,764,305	(22,151)	103,573	---	81,422	---	---	5,754	---	---	---	---	---
CHAMPLIN	21,042	1,002,730	1,008,952	(6,222)	5,274	---	(948)	---	---	---	7,996	---	---	---	---
CHISHOLM	5,068	382,775	393,781	(11,006)	2,115	---	(8,891)	---	---	---	---	3,911	99,235	---	19,320
CIRCLE PINES	4,772	228,482	230,193	(1,711)	34,604	---	32,893	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS	18,714	1,313,232	1,240,412	72,820	84,976	---	157,796	---	---	8,254	465,840	108,690	---	---	---
DEEPHAVEN	3,696	---	33,704	(33,704)	20,416	---	(13,288)	---	---	---	400,000	---	---	---	---
DILWORTH	3,031	224,097	220,141	3,956	4,562	---	8,518	---	---	---	---	525	---	---	---
EAST GRAND FORKS	8,295	579,063	506,815	72,248	26,828	---	99,076	---	---	20,000	---	99,265	---	---	---
ELK RIVER	16,542	754,804	748,683	6,121	116,593	---	122,714	---	---	---	---	---	---	---	---
FARMINGTON	11,231	972,374	701,897	270,477	26,983	3,356	294,104	---	---	---	31,194	158,465	---	3,256	29,330
FERGUS FALLS	13,334	2,874,140	2,734,676	139,464	4,411	84,281	59,594	---	---	36,250	14,382	145,058	---	84,281	230,000
GLENCOE	5,368	313,089	330,689	(17,600)	---	3,197	(20,797)	---	---	---	(25,144)	---	---	3,197	---
GLENWOOD	2,653	94,083	90,118	3,965	847	---	4,812	---	---	---	3,000	---	---	---	---
HIBBING	17,671	2,059,202	1,846,622	212,580	24,475	---	237,055	---	---	---	---	250,125	---	---	---
HOPKINS	17,055	568,078	619,961	(51,883)	60,789	---	8,906	---	---	---	---	169,988	---	---	---
HUTCHINSON	13,307	574,542	638,796	(64,254)	3,760	---	(60,494)	---	---	---	---	497,780	---	---	---
LA CRESCENT	4,778	155,025	156,448	(1,423)	1,470	---	47	---	---	---	---	---	---	---	---
LAKE CITY	4,744	190,880	183,110	7,770	905	---	8,675	---	---	---	---	---	---	---	---
LITTLE FALLS	7,667	226,705	183,192	43,513	7,509	---	51,022	---	---	---	31,597	1,000	---	---	---
LIVERNE	4,526	352,605	273,470	79,135	20,922	1,526	98,531	---	---	---	30,000	3,215	---	15	---
MANKATO	32,355	999,426	801,548	197,878	---	---	197,878	---	---	---	---	---	---	---	---
MINNEAPOLIS	358,610	22,173,000	22,602,000	(429,000)	133,000	11,000	(307,000)	---	---	---	160,000	851,000	---	4,000	---
MONTEVIDEO	5,480	408,060	408,060	---	---	---	---	---	---	---	---	---	---	---	---
MOORHEAD	34,052	2,311,596	2,123,204	188,392	41,033	---	229,425	---	---	---	110,669	109,061	---	---	---
MOUNTAIN IRON	3,394	332,961	300,038	32,923	14,505	---	47,428	---	---	---	225,000	139,272	---	---	---
NORTH MANKATO	11,844	744,282	740,361	3,921	2,391	10,665	(4,353)	---	---	---	---	17,345	---	10,665	25,000
NORTHFIELD	16,457	502,869	430,463	72,406	19,361	---	91,767	---	---	---	15,000	---	---	---	---
OAK PARK HEIGHTS	4,015	71,585	169,210	(97,625)	---	---	(97,625)	---	---	---	(65,000)	---	---	---	---
OSSEO	2,641	53,108	50,092	3,016	---	---	3,016	---	---	---	---	---	---	---	---
PIPESTONE	4,503	190,502	164,085	26,417	12,101	350	38,168	---	---	---	15,000	---	---	350	5,000
PLYMOUTH	64,313	469,659	632,184	(162,525)	235,006	31,995	40,486	---	---	---	30,951	---	---	---	---
PRINCETON	3,995	283,874	255,426	28,448	2,115	5,756	24,807	---	---	---	---	3,657	---	4,456	13,784
ROBBINSDALE	14,079	1,087,311	991,787	95,524	78,257	---	173,781	---	---	45,359	50,000	---	---	---	---
SAINT CLOUD	60,076	1,600,792	1,577,822	22,970	75,980	---	98,950	---	---	---	---	6,272	---	---	---
SAINT JOSEPH	4,934	127,009	108,831	18,178	3,593	---	21,771	---	---	---	10,000	---	---	---	---
SAINT LOUIS PARK	44,236	1,719,993	2,058,978	(338,985)	265,128	---	(73,857)	---	---	---	---	---	---	---	---
SAINT PETER	10,038	435,283	483,227	(47,944)	411	---	(47,533)	---	---	411	(19,079)	2,250	---	---	---
SHAKOPEE	17,251	24,141	29,257	(5,116)	9,493	---	4,377	---	---	---	---	---	---	---	---
STILLWATER	16,193	1,190,214	1,246,934	(56,720)	---	---	(56,720)	---	---	---	(61,800)	---	---	---	---
THIEF RIVER FALLS	8,484	575,426	586,027	(10,601)	13,974	---	3,373	---	---	---	---	61,676	---	---	---
VIRGINIA	9,065	1,091,474	1,107,288	(15,814)	---	---	(15,814)	---	---	---	---	64,024	---	---	---
WAYZATA	4,174	189,695	209,462	(19,767)	1,503	---	(18,264)	---	---	---	(5,000)	---	---	---	---
WHITE BEAR LAKE	26,643	938,512	914,154	24,358	42,109	---	66,467	---	---	---	37,100	---	---	---	---
TOTAL	1,038,069	53,488,397	53,199,184	289,213	1,641,860	197,223	1,733,850	---	---	116,028	1,461,706	2,779,248	99,235	110,220	322,434

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	INCOME				To/(From) Other Funds			Interest Payments	Principal Payments
ALEXANDRIA	8,607	10,765,773	9,923,157	842,616	728,335	742,464	828,487	---	---	---	---	6,214,974	---	190,268	185,000
ANOKA	18,145	16,058,958	13,628,935	2,430,023	342,876	157,418	2,615,481	---	---	---	165,274	2,843,598	---	34,418	---
AUSTIN	22,016	22,428,769	22,428,769	---	51,708	2,344	49,364	---	90,740	---	---	1,082,735	---	---	---
BENSON	3,309	1,690,076	1,604,759	85,317	23,116	---	108,433	---	---	---	79,235	270,700	---	---	---
BLUE EARTH	3,642	3,492,489	3,188,172	304,317	170,084	208,569	265,832	---	---	---	---	844,861	---	208,569	135,000
BRAINERD	[29] 13,122	8,780,099	8,039,815	740,284	114,883	---	855,167	---	---	---	90,000	479,831	---	---	---
BRECKENRIDGE	3,707	1,857,574	1,606,592	250,982	60,659	---	311,641	---	---	---	264,895	417,410	---	---	---
BUFFALO	9,950	5,569,389	4,395,257	1,174,132	62,476	116,556	1,120,052	---	---	---	521,388	432,583	---	116,556	386,028
CALEDONIA	3,003	1,442,516	1,055,889	386,627	34,874	502	420,999	---	---	---	149,660	48,397	---	502	---
CHASKA	15,801	12,318,581	11,576,322	742,259	477,439	10,270	1,209,428	---	---	---	381,397	499,412	---	10,270	200,000
DELANO	3,481	2,229,241	1,740,272	488,969	297,816	63,959	722,826	---	---	---	40,395	297,266	---	61,272	137,515
DETROIT LAKES	7,405	6,634,314	6,130,324	503,990	191,776	28,079	667,687	---	---	---	465,000	517,345	---	---	---
EAST GRAND FORKS	8,295	6,257,012	6,445,469	(188,457)	583,361	---	394,904	---	1,172,567	---	429,006	1,865,519	---	---	---
ELK RIVER	16,542	8,596,004	7,174,805	1,421,199	486,176	33,555	1,873,820	---	---	---	221,974	1,640,060	---	16,023	52,500
ELY	3,841	1,966,903	1,733,959	232,944	22,217	1,243	253,918	---	---	---	---	104,730	---	1,243	35,000
FAIRMONT	11,268	11,313,645	11,249,658	63,987	355,516	1,697	417,806	---	105,927	---	737,039	435,432	---	---	---
GLENCOE	5,368	4,399,269	3,807,936	591,333	140,702	332,547	399,488	---	---	---	89,094	450,564	---	309,344	360,687
GRAND RAPIDS	8,729	8,209,395	6,919,054	1,290,341	340,847	188,911	1,442,277	---	---	---	61,658	919,922	---	110,781	90,000
GRANITE FALLS	3,109	1,756,883	1,384,063	372,820	34,922	22,378	385,364	---	---	3,813	204,092	96,947	---	22,378	40,000
HASTINGS	18,034	1,195,307	473,089	722,218	2,043	245,472	478,789	---	---	---	(73,000)	55,558	---	245,472	610,000
HIBBING	17,671	8,313,846	7,993,138	320,708	386,298	271,667	435,339	---	---	---	---	1,078,268	---	244,650	700,000
HUTCHINSON	13,307	15,121,754	12,722,201	2,399,553	300,471	519,284	2,180,740	---	---	---	579,191	1,817,743	---	495,644	1,225,000
JACKSON	3,521	2,328,725	1,911,477	417,248	116,267	57,482	476,033	---	16,498	---	111,600	67,647	---	57,482	139,588
KASSON	4,370	1,528,430	1,453,444	74,986	75,864	3,396	147,454	---	---	---	---	69,648	---	1,896	---
LAKE CITY	4,744	6,082,290	5,616,770	465,520	103,370	37,405	531,485	---	---	---	5,000	784,307	---	1,405	---
LE SUEUR	3,865	4,947,870	4,603,130	344,740	212,281	---	557,021	---	---	---	344,000	283,524	---	---	---
LITCHFIELD	6,305	4,153,977	4,306,379	(152,402)	375,296	19,465	203,429	---	---	---	---	190,560	---	---	---
LUVERNE	4,526	3,402,470	2,448,276	954,194	70,788	1,329	1,023,653	---	---	---	295,000	1,948,504	---	1,329	---
MARSHALL	[4] [29] 12,825	22,100,836	19,409,233	2,691,603	217,367	1,203,727	1,705,243	---	---	---	599,765	2,039,001	4,363	1,148,243	516,000
MELROSE	2,786	3,784,154	3,538,702	245,452	296,113	---	541,565	---	---	---	250,806	351,127	---	---	---
MOORHEAD	34,052	15,272,288	11,199,774	4,072,514	332,972	2,181,971	2,223,515	---	---	---	3,150,000	1,627,771	---	349,632	288,667
MORA	3,113	4,531,904	4,022,799	509,105	127,634	59,573	577,166	---	---	---	188,600	37,068	---	59,573	140,000
MOUNTAIN IRON	3,394	906,665	883,155	23,510	15,181	643	38,048	---	---	---	225,000	25,931	---	643	---
NEW PRAGUE	4,320	3,929,250	3,976,288	(47,038)	187,820	140,782	---	---	---	---	(5,000)	295,691	1,580,000	124,013	1,850,000
NEW ULM	14,142	11,822,888	10,845,689	977,199	399,304	212,509	1,163,994	---	---	11,986	---	2,161,150	---	189,922	310,000
NORTH BRANCH	[29] 6,772	1,829,988	1,656,767	173,221	57,964	106,158	125,027	---	---	---	---	805,288	---	84,162	50,000
NORTH SAINT PAUL	12,836	5,194,184	5,449,932	(255,748)	100,606	22,445	(177,587)	---	---	---	4,179	286,272	---	3,009	---
OLIVIA	2,613	1,571,427	1,098,540	472,887	151,152	8,276	615,763	---	---	---	343,000	65,583	---	8,276	50,000
OWATONNA	21,599	22,581,382	21,423,602	1,157,780	492,876	332,603	1,318,053	---	---	---	---	1,122,299	---	332,603	175,610
PRINCETON	3,995	3,404,208	3,245,982	158,226	60,978	137,238	81,966	---	---	---	---	692,123	---	95,588	55,600
PROCTOR	3,000	1,374,786	1,144,736	230,050	70,648	45,261	255,437	---	1,292	508	---	23,398	---	44,251	25,000
REDWOOD FALLS	5,220	2,692,486	3,142,530	(450,044)	377,504	31,592	(104,132)	---	---	---	100,000	177,243	---	1,026	---
ROCHESTER	82,019	77,894,715	77,347,311	547,404	362,793	87,492	822,705	---	---	---	---	7,076,898	---	70,887	200,000
SAINT CHARLES	3,104	1,378,189	1,154,566	223,623	71,381	10,206	284,798	---	---	---	67,348	173,710	---	10,206	20,000
SAINT CLOUD	60,076	2,115,444	788,149	1,327,295	96,927	1,092,095	332,127	---	---	---	---	38,902	---	1,092,095	800,000
SAINT JAMES	4,392	2,879,498	2,415,432	464,066	71,557	---	535,623	---	---	1,074	478,140	58,168	---	---	---
SAINT PETER	10,038	5,467,199	4,914,314	552,885	113,323	118,523	547,685	---	---	1,812	278,096	259,362	---	118,523	3,800
SAUK CENTRE	[29] 3,866	2,453,446	2,154,348	299,098	87,479	95,141	291,436	---	---	---	---	393,099	---	---	---
SHAKOPEE	17,251	12,836,981	11,640,523	1,196,458	144,910	147,128	1,194,240	---	---	---	782,767	2,139,884	4,728,000	147,128	214,124
SLEEPY EYE	3,720	2,423,496	1,960,578	462,918	94,839	---	557,757	---	---	---	---	323,736	---	---	---
STAPLES	2,973	1,370,387	1,402,136	(31,749)	28,490	1,287	(4,546)	---	---	---	---	22,277	---	1,287	---
THIEF RIVER FALLS	8,484	5,812,022	5,502,872	309,150	254,943	217,823	346,270	---	---	---	450,000	315,756	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
TWO HARBORS	3,556	1,834,258	1,641,978	192,280	137,232	9,960	319,552	---	---	---	38,750	77,986	---	9,960	---
VIRGINIA	9,065	7,251,232	6,948,806	302,426	279,319	213,573	368,172	---	---	---	---	871,427	---	213,573	92,500
WADENA	4,274	2,812,218	2,380,928	431,290	118,770	52,366	497,694	---	---	---	200,000	1,019,901	991,500	52,366	---
WASECA	9,427	4,670,131	4,887,574	(217,443)	70,516	1,969	(148,896)	---	---	---	73,000	223,486	---	1,969	---
WILLMAR	[29] 18,903	15,385,940	13,192,730	2,193,210	553,427	225,037	2,521,600	---	---	---	1,181,919	2,419,157	1,744,160	358,585	1,580,960
WINDOM	4,543	2,769,466	2,539,734	229,732	79,020	68,000	240,752	---	---	---	345,245	507,674	2,070,600	---	---
WORTHINGTON	10,033	8,719,909	8,026,065	693,844	346,422	---	1,040,266	---	---	---	---	272,707	---	53,110	75,000
TOTAL	<u>632,074</u>	<u>441,912,536</u>	<u>405,496,884</u>	<u>36,415,652</u>	<u>11,961,928</u>	<u>9,889,370</u>	<u>38,488,210</u>	<u>---</u>	<u>1,387,024</u>	<u>19,193</u>	<u>13,952,415</u>	<u>51,623,218</u>	<u>11,118,623</u>	<u>6,700,132</u>	<u>10,743,579</u>

**TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GLENCOE		5,368	12,227,265	11,706,394	520,871	428,695	43,686	905,880	---	---	---	---	1,123,446	---	351,744	740,000
	HOSPITAL NURSING HOME		5,211,026	5,268,991	(57,965)	---	---	(57,965)	---	---	---	---	---	---	137,626	---
GRANITE FALLS		3,109	8,248,292	8,113,017	135,275	100,155	---	235,430	---	---	---	---	127,944	---	163,355	290,000
	HOSPITAL NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HUTCHINSON		13,307	32,952,276	30,643,222	2,309,054	278,753	947,934	1,639,873	---	---	---	---	5,482,910	---	814,465	380,096
	HOSPITAL NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LUVERNE		4,526	7,920,685	7,766,268	154,417	96,992	71,899	179,510	---	---	---	---	517,885	---	71,899	121,914
MARSHALL		12,825	18,642,458	17,868,237	774,221	200,882	606,302	368,801	---	---	---	---	2,678,878	8,000,000	383,770	894,251
	HOSPITAL NURSING HOME	[11] [14] [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NORTHFIELD		16,457	21,121,175	18,261,220	2,859,955	623,615	54,600	3,428,970	---	---	---	---	516,719	---	326,880	2,268,978
	HOSPITAL NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
REDWOOD FALLS		5,220	7,270,898	7,047,081	223,817	368,725	---	592,542	---	---	---	27,489	3,186,450	1,217,420	---	---
SAINT PETER		10,038	9,239,533	9,101,378	138,155	122,527	61,872	198,810	---	---	---	---	578,003	---	61,872	334,256
	HOSPITAL NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE		3,866	7,549,011	6,768,673	780,338	86,236	237,497	629,077	---	---	---	---	333,604	---	237,553	273,435
	HOSPITAL NURSING HOME	[11] [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SLEEPY EYE		3,720	3,431,495	2,999,006	432,489	130,537	---	563,026	---	---	---	---	92,138	---	2,071	20,000
VIRGINIA		9,065	30,911,380	29,730,311	1,181,069	342,534	---	1,523,603	---	---	---	---	9,582,591	7,596,305	576,243	1,441,392
	HOSPITAL NURSING HOME	[11]	5,779,705	5,755,623	24,082	---	---	24,082	---	---	---	---	---	---	---	---
WACONIA		5,818	58,786,719	57,661,042	1,125,677	917,191	---	2,042,868	---	---	---	---	6,243,309	23,730,000	548,553	1,952,190
WILLMAR		18,903	54,133,424	53,303,985	829,439	866,120	---	1,695,559	---	---	---	---	2,645,300	---	552,740	1,812,217
WINDOM		4,543	6,826,645	6,901,220	(74,575)	99,944	---	25,369	---	---	---	175,044	271,038	---	19,600	100,000
WORTHINGTON		10,033	16,915,483	15,582,667	1,332,816	433,855	265,736	1,500,935	---	---	---	---	3,111,968	---	258,190	186,341
	HOSPITAL NURSING HOME	[11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL		126,798	307,167,470	294,478,335	12,689,135	5,096,761	2,289,526	15,496,370	---	---	---	202,533	36,492,183	40,543,725	4,506,561	10,815,070

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See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALBERT LEA	PORT AUTHORITY REAL/EST	17,923	568,360	368,220	200,140	36,779	---	236,919	---	---	---	358,784	---	---	---	
AUSTIN	HRA [14][29]	22,016	1,959,615	1,995,546	(35,931)	51,510	423,689	(408,110)	---	539,124	---	(28,500)	993,114	---	340,455	35,000
	PORT AUTHORITY [14][29]		448,352	289,873	158,479	70,057	408,286	(179,750)	22,142	---	13,396	(65,399)	85,241	---	408,286	348,500
	SMALL BUSINESS LOAN [*]		29,926	---	29,926	(2,892)	12,000	15,034	---	---	---	---	---	---	12,000	---
BEMIDJI	SENIOR HOUSING PROJECT	12,200	449,664	258,724	190,940	25,562	210,828	5,674	---	---	---	12,854	3,925,511	210,828	3,605,000	
BLAINE	SENIOR HOUSING	46,166	338,944	299,057	39,887	6,870	---	46,757	---	---	400,000	1,878	---	---	---	
BLOOMINGTON	HRA	87,476	359,559	496,177	(136,618)	11,836	---	(124,782)	---	---	---	---	---	---	---	
BRAINERD	HRA [29]	13,122	1,507,242	1,704,384	(197,142)	1,794	---	(195,348)	---	---	---	18,823	---	---	---	
EAST GRAND FORKS	CITY MALL	8,295	118,060	225,949	(107,889)	---	26,225	(134,114)	---	1,654,234	---	---	1,829,474	---	26,225	---
	EDA [29]		383,966	262,951	121,015	992,804	80,293	1,033,526	27,419	---	947,379	(50,000)	36,453	---	80,293	139,044
	HRA [29]		230,113	1,099,130	(869,017)	925,722	27,203	29,502	---	925,722	---	---	---	---	27,203	36,031
EVELETH	SENIOR HOUSING	3,923	224,022	153,356	70,666	15,891	116,310	(29,753)	---	---	---	48,712	---	109,960	20,000	
FERGUS FALLS	WESTERN MN INDUSTRIES	13,334	203,279	97,621	105,658	159,664	274,576	(9,254)	---	---	---	(75,904)	---	---	143,093	855,851
FOREST LAKE	HRA [14][29]	6,950	123,147	185,814	(62,667)	3,063	---	(59,604)	---	---	---	77,588	---	---	393,601	
GLENCOE	ORCHARD ESTATE APT	5,368	336,142	352,654	(16,512)	---	---	(16,512)	---	---	---	---	---	---	115,960	---
GRANITE FALLS	COMMUNITY HOUSING	3,109	144,073	58,816	85,257	6,619	89,323	2,553	---	---	---	510,038	774,920	89,323	37,859	
HIBBING	HEDA STUDENT HOUSING	17,671	281,857	206,471	75,386	16,419	134,100	(42,295)	---	---	---	(32,602)	8,734	---	132,218	40,000
HOPKINS	HOUSING AUTHORITY [*]	17,055	215,079	209,422	5,657	8,869	---	14,526	---	7,467	---	---	---	---	---	---
JACKSON	WEDGEWOOD APARTMENTS	3,521	81,874	41,713	40,161	---	58,795	(18,634)	---	---	---	---	1,064,775	954,100	58,795	28,454
LUVERNE	EDA [19][29]	4,526	324,273	343,031	(18,758)	88,382	168,919	(99,295)	---	---	196	(55,000)	285,407	---	168,919	195,837
MANKATO	EASTWOOD IND PARK [*]	32,355	---	6,918	(6,918)	2,769	241,598	(245,747)	---	---	---	---	---	---	48,071	250,000
	ECONOMIC DEVELOPMENT		789,096	1,307,601	(518,505)	1,028,811	---	510,306	796,672	---	24,047	---	867,707	---	---	---
	RIVERFRONT 2000		1,924,679	2,953,732	(1,029,053)	2,943,172	1,117,951	796,168	2,807,338	---	---	600,000	538,082	---	917,287	575,000
MARSHALL	PUBLIC HOUSING	12,825	564,117	420,671	143,446	6,031	45,379	104,098	---	---	---	---	248,340	---	---	---
MINNEAPOLIS	MCDA [*][29]	358,610	8,990,000	1,480,000	7,510,000	52,000	9,231,000	(1,669,000)	---	---	---	78,000	---	2,900,000	9,231,000	13,833,000
MONTEVIDEO	EDA	5,480	555,173	358,047	197,126	20,714	201,438	16,402	10,000	---	---	---	1,473,775	1,467,992	201,438	78,639
MOORHEAD	PUBLIC HOUSING [29]	34,052	478,765	778,092	(299,327)	33,793	---	(265,534)	---	---	---	28,707	---	---	---	---
NEW PRAGUE	EDA	4,320	76,430	113,934	(37,504)	38,236	23,528	(22,796)	---	---	---	10,000	1,152	---	23,528	8,944
NEW ULM	EDA	14,142	640,240	424,394	215,846	17,017	255,008	(22,145)	---	---	---	37,838	11,749	---	255,008	142,838
NORTHFIELD	EDA [*]	16,457	22,203	111,325	(89,122)	51,559	---	(37,563)	---	---	---	(160,000)	---	---	---	---
OLIVIA	CONGREGATE HOUSING	2,613	322,961	221,389	101,572	1,495	93,841	9,226	---	---	---	---	2,363	---	93,841	55,000
	MULTI FAMILY HOUSING		69,828	47,598	22,230	6,472	41,460	(12,758)	---	---	---	(899)	394,032	1,130,000	41,460	476,912

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City		Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE			
			Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments		
PLYMOUTH	TOWNE SQUARE HRA		64,313	795,242	495,878	299,364	53,420	314,235	38,549	---	---	---	---	13,897	---	294,890	95,250	
PRIOR LAKE	EDA	[*] [29]	15,100	5,023	47,284	(42,261)	568	---	(41,693)	---	---	---	---	---	---	---	---	
REDWOOD FALLS	SOUTHWAITE APTS		5,220	212,261	99,669	112,592	5,703	128,868	(10,573)	---	---	---	---	---	---	128,868	24,548	
SAINT CLOUD	HRA	[13] [29]	60,076	5,378,831	5,481,907	(103,076)	196,049	471,643	(378,670)	---	---	---	---	441,480	---	471,643	164,338	
SAINT JAMES	EDA HOUSING		4,392	74,658	32,654	42,004	1,278	41,561	1,721	---	---	---	---	---	---	41,561	10,389	
SAINT PAUL	HRA HOUSING LOAN PORT AUTHORITY	[*] [29]	266,927	761,047 6,271,085	7,055,444 4,218,485	(6,294,397) 2,052,600	2,622,978 8,978,152	1,023,824 9,991,111	(4,695,243) 1,039,641	---	---	---	907,484 ---	---	---	98,118 3,571,318	---	---
SAUK CENTRE	HRA	[14] [29]	3,866	95,782	137,635	(41,853)	7,032	---	(34,821)	---	---	---	---	1,874	---	---	340,520	
VADNAIS HEIGHTS	EDA	[*] [29]	13,483	136,632	21,554	115,078	---	332,376	(217,298)	---	---	---	(197,145)	---	---	65,130	50,000	
VIRGINIA	WASHINGTON MANOR		9,065	517,757	312,486	205,271	24,210	279,847	(50,366)	---	---	---	---	---	---	279,847	75,000	
WHITE BEAR LAKE	SENIOR HOUSING		26,643	270,629	158,316	112,313	9,392	---	121,705	---	---	---	173,210	---	---	---	---	
WORTHINGTON	PRAIRIE ACRES APARTMENTS		10,033	105,265	52,645	52,620	4,918	60,937	(3,399)	---	---	---	---	---	---	60,937	10,000	
TOTAL			<u>1,242,627</u>	<u>37,385,251</u>	<u>34,986,567</u>	<u>2,398,684</u>	<u>18,524,718</u>	<u>25,926,152</u>	<u>(5,002,750)</u>	<u>5,191,736</u>	<u>3,126,547</u>	<u>985,018</u>	<u>1,541,083</u>	<u>9,464,009</u>	<u>11,152,523</u>	<u>17,747,503</u>	<u>23,323,806</u>	

**TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
ALEXANDRIA	RUNESTONE COMM CENTER	8,607	261,798	401,851	(140,053)	69,202	37,980	(108,831)	69,147	---	---	(476,937)	349,056	---	37,980	30,000
ANOKA	GOLF COURSE	18,145	1,136,690	1,041,987	94,703	35,026	7,179	122,550	---	---	---	---	218,221	---	---	---
APPLE VALLEY	GOLF COURSE	44,818	852,531	843,068	9,463	7,553	---	17,016	---	---	---	---	11,243	---	---	---
	SPORTS ARENA		472,171	530,863	(58,692)	100,000	99,766	(58,458)	---	---	---	---	4,287	---	85,732	50,000
BLOOMINGTON	RECREATIONAL FACILITIES	87,476	2,903,215	2,999,443	(96,228)	366,809	148,783	121,798	186,890	---	28,246	(2,700,000)	243,652	---	148,783	140,000
BROOKLYN CENTER	BROWN HERITAGE CENTER	28,597	3,490,692	3,916,103	(425,411)	---	23,233	(448,644)	---	---	---	(4,357)	1,405,140	---	23,233	---
	GOLF COURSE		355,534	293,470	62,064	2,598	---	64,662	---	---	---	---	4,358	---	---	50,000
BROOKLYN PARK	RECREATION	65,128	3,186,732	3,277,311	(90,579)	91,920	194,249	(192,908)	---	---	---	---	290,388	---	194,249	100,000
BURNSVILLE	GOLF COURSE	59,306	251,775	195,749	56,026	37,255	41,333	51,948	---	---	---	---	24,455	---	41,333	50,000
	ICE ARENA		829,087	738,910	90,177	7,007	76,674	20,510	---	---	---	(70,000)	377,296	1,110,519	76,674	1,340,000
CHAMPLIN	ARENA	21,042	394,738	557,804	(163,066)	66,128	5,177	(102,115)	---	---	---	---	50,013	---	---	---
CHASKA	COMMUNITY CENTER	15,801	1,728,989	2,407,340	(678,351)	233,607	---	(444,744)	---	---	---	59,767	3,517,908	---	---	---
	GOLF COURSE		1,865,562	1,641,497	224,065	6,067	---	230,132	---	---	---	134,223	104,417	---	---	---
COON RAPIDS	GOLF COURSE	62,473	1,989,248	1,491,955	497,293	19,862	75,472	441,683	---	---	---	---	1,154,735	---	73,308	135,000
COTTAGE GROVE	GOLF COURSE	31,137	1,270,377	867,314	403,063	23,404	119,064	307,403	---	---	---	---	792,720	1,059,114	104,498	160,977
DEEPHAVEN	MARINA	3,696	41,174	29,029	12,145	5,357	---	17,502	---	---	---	---	16,824	---	---	---
DULUTH	CONVENTION CENTER [29]	84,691	5,254,086	6,465,567	(1,211,481)	103,751	580,849	(1,688,579)	---	---	---	(637,726)	4,751,290	---	574,457	386,695
	GOLF COURSE		1,406,717	1,309,139	97,578	26,872	189,228	(64,778)	---	---	---	(150,000)	59,309	---	161,651	225,000
	SPIRIT MOUNTAIN [12] [29]		2,807,044	2,951,864	(144,820)	37,749	245,451	(352,522)	---	---	---	(68,100)	136,975	---	215,350	297,719
EAGAN	AQUATIC FACILITY	61,113	981,239	1,111,672	(130,433)	7,170	54,072	(177,335)	---	---	---	(1,140,000)	3,023,012	---	53,535	---
	CIVIC ARENA		612,600	633,940	(21,340)	13,249	82,320	(90,411)	---	---	402	(295,500)	55,489	---	82,320	45,000
EAST BETHEL	ARENA [19]	10,408	157,797	214,376	(56,579)	---	20,597	(77,176)	---	---	---	(18,320)	---	---	20,597	55,000
EDINA	ARENA	47,274	1,079,254	1,170,063	(90,809)	17,906	110,538	(183,441)	---	---	---	(560,000)	8,610	---	109,387	136,000
	ART CENTER		316,569	498,884	(182,315)	29,309	---	(153,006)	---	---	---	(155,000)	16,898	---	---	---
	EDINBOROUGH PARK		829,545	1,448,510	(618,965)	266,127	3,649	(356,487)	---	---	---	(206,000)	24,439	---	3,649	10,000
	GOLF COURSE		3,512,249	2,688,219	824,030	109,214	388,938	544,306	---	---	---	35,000	418,852	2,740,000	377,710	314,000
	SWIMMING POOL		550,102	448,000	102,102	13,199	59,099	56,202	---	---	---	183,000	33,131	530,000	47,362	20,000
FARMINGTON	ARENA	11,231	179,476	212,550	(33,074)	1,482	---	(31,592)	---	---	---	8,671	---	---	---	---
GOLDEN VALLEY	GOLF COURSE	21,037	1,830,693	1,764,419	66,274	44,519	---	110,793	---	---	---	50,000	444,952	---	---	---
GRAND RAPIDS	GOLF COURSE	8,729	643,160	636,116	7,044	4,814	1,989	9,869	---	---	---	2,500	74,134	---	1,989	18,825
GRANITE FALLS	CABLE TV	3,109	18,733	16,406	2,327	3,940	---	6,267	---	---	---	---	---	---	---	---
	COMMUNITY CENTER [20]		---	26,159	(26,159)	1,388,945	47,344	1,315,442	---	---	1,000,000	(131,300)	2,364,504	---	47,344	---
HIBBING	MEM BLDG CONCESSION [*]	17,671	9,361	1,841	7,520	1,980	---	9,500	---	---	---	---	---	---	---	---
HOPKINS	ART CENTER	17,055	238,509	412,212	(173,703)	12,207	23,912	(185,408)	---	---	---	---	11,877	---	23,912	---
	PAVILION/ICE ARENA		251,114	305,398	(54,284)	2,999	---	(51,285)	---	---	---	---	4,574	---	---	---
INVER GROVE HEIGHTS	COMMUNITY CENTER	30,322	496,714	636,737	(140,023)	143,946	---	3,923	---	---	---	101,509	---	---	---	---
	GOLF COURSE		1,932,745	1,442,979	489,766	48,880	452,941	85,705	---	---	---	---	182,698	---	448,479	220,000
	RECREATION		194,427	629,757	(435,330)	6,916	---	(428,414)	---	---	---	(400,000)	983	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
JACKSON	CABLE TV	3,521	341,850	303,600	38,250	10,944	---	49,194	---	---	---	30,000	20,620	---	---	---
LA CRESCENT	GOLF COURSE	4,778	347,311	364,984	(17,673)	10,535	---	(7,138)	---	---	---	---	49,106	---	---	---
	HOCKEY ARENA		106,674	124,765	(18,091)	---	71,936	(90,027)	---	---	---	---	85,187	---	64,023	20,000
LAKE CITY	MARINA	4,744	1,012,088	566,825	445,263	88,693	27,170	506,786	---	---	---	28,000	86,622	---	7,170	19,000
LITTLE FALLS	GOLF COURSE	7,667	460,159	430,965	29,194	12,128	---	41,322	---	---	---	11,847	91,044	---	---	---
LUVERNE	SWIMMING POOL	4,526	189,369	337,714	(148,345)	47,494	---	(100,851)	---	---	---	(31,739)	9,674	---	---	---
MAPLE GROVE	COMMUNITY CENTER	49,479	1,097,212	2,184,241	(1,087,029)	---	---	(1,087,029)	---	---	---	(554,131)	25,103	---	---	---
MAPLEWOOD	COMMUNITY CENTER	35,780	1,605,410	1,883,302	(277,892)	6,433	915	(272,374)	---	---	---	(131,510)	42,384	---	---	---
MINNEAPOLIS	PARK & REC BRD	[29] 358,610	10,759,000	9,561,000	1,198,000	385,000	50,000	1,533,000	---	---	140,000	682,000	1,336,000	---	---	---
MINNETONKA	HEALTH CLUB	53,444	549,698	677,728	(128,030)	611	---	(127,419)	---	---	---	16,000	63,808	---	---	---
	ICE ARENA		607,489	762,232	(154,743)	611	---	(154,132)	---	---	---	16,000	---	---	---	---
MOORHEAD	GOLF COURSE	34,052	990,771	1,034,625	(43,854)	400,571	736,334	(379,617)	---	---	---	(351,990)	208,221	---	665,969	275,000
	SPORTS CENTER		345,944	610,442	(264,498)	9,957	62,711	(317,252)	---	---	---	(76,207)	---	---	44,478	30,000
MOUNDS VIEW	GOLF COURSE	12,950	758,198	629,043	129,155	9,951	188,558	(49,452)	---	---	---	---	119,268	---	183,747	46,062
NEW BRIGHTON	DRIVING RANGE	22,905	113,988	89,104	24,884	2,986	6,109	21,761	---	---	---	---	---	---	---	---
	GOLF COURSE		281,583	242,286	39,297	94,328	94,973	38,652	---	---	---	22,000	456,158	645,000	8,876	---
NEW HOPE	GOLF COURSE	21,632	379,773	328,090	51,683	4,357	---	56,040	---	---	---	15,000	21,583	---	---	---
	ICE ARENA		550,122	659,652	(109,530)	1,875	---	(107,655)	---	---	---	---	3,804	---	---	---
NEW PRAGUE	GOLF COURSE	4,320	1,063,379	936,930	126,449	16,344	19,779	123,014	---	---	---	13,500	202,844	---	17,812	16,732
NORWOOD-YOUNG AMERICA	SWIMMING POOL	3,008	26,701	68,413	(41,712)	815	---	(40,897)	---	---	---	(27,321)	5,499	---	---	---
ORONO	GOLF COURSE	7,728	205,071	176,699	28,372	11,893	8,690	31,575	---	---	---	---	44,008	---	---	---
PLYMOUTH	RECREATION FACILITIES	64,313	779,234	1,059,069	(279,835)	585,410	9,993	295,582	558,769	---	---	13,426	4,717,983	---	6,291	---
PROCTOR	GOLF COURSE	3,000	101,868	83,221	18,647	1,188	7,095	12,740	---	---	---	2,000	477	---	7,095	23,446
RICHFIELD	RECREATION	34,289	2,250,793	2,013,093	237,700	170,532	66,269	341,963	---	---	---	421,649	1,512,636	1,660,000	66,269	2,900
ROSEMOUNT	ICE ARENA	13,544	273,073	227,096	45,977	115,009	---	160,986	114,900	---	---	183,428	2,937	---	---	---
ROSEVILLE	GOLF COURSE	34,548	291,570	275,892	15,678	---	---	15,678	---	---	---	---	21,963	---	---	---
SAINT CLOUD	ATHLETIC COMPLEX	60,076	1,069,563	1,300,055	(230,492)	297,428	257,317	(190,381)	101,882	---	25,369	(78,791)	10,580	---	126,569	105,000
	CIVIC CENTER		969,203	1,178,310	(209,107)	72,584	11,572	(148,095)	---	---	---	(329,560)	49,769	---	---	---
SAINT PAUL	ATHLETIC PROGRAMMING	266,927	334,145	415,413	(81,268)	12,856	10,637	(79,049)	---	---	---	---	671	---	---	---
	MARINA		464,214	492,431	(28,217)	3,290	---	(24,927)	---	---	---	---	5,100	---	---	---
	RECREATION CENTERS	[*]	254,461	262,514	(8,053)	---	---	(8,053)	---	---	---	---	---	---	---	---
	RIVERCENTRE		5,828,794	6,122,071	(293,277)	206,307	264,078	(351,048)	55,569	---	---	660,000	129,617	---	128,125	103,332
	SPECIAL RECREATION	[*]	109,432	88,621	20,811	---	---	20,811	---	---	---	5,497	---	---	---	---
	SPORTS DOME		318,848	562,468	(243,620)	25,982	248,098	(465,736)	---	---	---	(450,000)	---	---	222,557	115,000
SAINT PETER	COMMUNITY CENTER	10,038	109	1,386	(1,277)	42,315	---	41,038	---	---	---	(6,068,845)	26,520	---	---	---
SAUK CENTRE	ARENA	3,866	94,169	124,180	(30,011)	3,224	22,825	(49,612)	---	---	---	---	5,970	---	14,378	30,000

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City		Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
			Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SHAKOPEE	RECREATION	17,251	476,305	917,308	(441,003)	9,218	16,568	(448,353)	---	---	---	(336,970)	---	---	---	---
STAPLES	COMMUNITY CENTER	2,973	100,742	223,022	(122,280)	121,087	---	(1,193)	69,918	---	45,273	---	7,563	---	---	---
VIRGINIA	GOLF COURSE	9,065	472,980	463,462	9,518	---	50,525	(41,007)	---	---	---	---	89,583	---	50,525	20,000
WADENA	GOLF COURSE	4,274	263,567	275,911	(12,344)	841	18,919	(30,422)	---	---	---	---	15,711	250,000	14,370	184,929
WEST SAINT PAUL	GOLF COURSE	19,648	236,117	185,267	50,850	2,320	69,394	(16,224)	---	---	---	---	40,106	---	61,994	15,000
	ICE ARENA		168,549	239,355	(70,806)	3,571	68,753	(135,988)	---	---	---	(68,753)	9,638	---	68,753	---
	POOL	[*]	---	---	---	4	---	4	---	---	---	---	---	---	---	---
WHITE BEAR LAKE	SPORT CENTER	26,643	397,024	502,013	(104,989)	206,282	54,750	46,543	107,924	---	26,825	---	18,844	---	54,750	70,000
WINDOM	ARENA	4,543	169,794	314,307	(144,513)	132,975	---	(11,538)	79,034	---	48,441	---	425	---	---	---
	CABLE TV		427,336	453,942	(26,606)	7,056	---	(19,550)	---	---	---	---	10,057	---	---	---
WINONA	RECREATION	[*]	26,355	---	522	(522)	---	(522)	---	---	---	(700,000)	---	---	---	---
WOODBURY	GOLF COURSE	42,342	1,224,092	861,043	363,049	15,058	339,713	38,394	---	---	---	(69,450)	11,244	---	339,713	---
WORTHINGTON	AUDITORIUM	10,033	24,590	80,876	(56,286)	71,190	---	14,904	23,833	---	10,462	---	---	---	---	---
	GOLF COURSE		219,880	337,444	(117,564)	43,249	6,945	(81,260)	26,171	---	11,445	---	24,182	---	---	---
TOTAL		<u>2,041,738</u>	<u>83,444,689</u>	<u>87,291,434</u>	<u>(3,846,745)</u>	<u>6,621,471</u>	<u>5,880,463</u>	<u>(3,105,737)</u>	<u>1,394,037</u>	<u>---</u>	<u>1,336,463</u>	<u>(13,593,490)</u>	<u>29,758,949</u>	<u>7,994,633</u>	<u>5,106,996</u>	<u>4,860,617</u>

**TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE			
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments		
APPLE VALLEY	STORM DRAINAGE	[*]	44,818	807,828	81,186	726,642	55,424	216,898	565,168	---	---	---	1,504,156	---	1,130,000	216,898	240,000
ARDEN HILLS	SURFACE WATER		9,666	191,470	174,057	17,413	8,674	---	26,087	---	---	---	---	---	---	---	---
BLOOMINGTON	STORM WATER		87,476	2,744,889	1,747,049	997,840	45,863	85,268	958,435	---	---	---	152,272	678,582	1,020,000	85,268	230,000
BROOKLYN CENTER	STORM DRAINAGE		28,597	999,867	232,405	767,462	1,388,084	65,078	2,090,468	---	---	1,092,809	---	2,382,921	---	65,078	170,000
BURNSVILLE	STORM DRAINAGE		59,306	1,770,292	713,305	1,056,987	100,706	---	1,157,693	---	---	---	340,068	829,221	---	---	---
CHANHASSEN	SURFACE WATER	[*]	18,772	755,485	542,364	213,121	58,321	---	271,442	---	---	---	---	---	---	---	---
COLUMBIA HEIGHTS	STORM SEWER		18,714	---	388	(388)	10,163	39,615	(29,840)	---	---	---	(18,788)	93,183	911,273	39,615	---
COTTAGE GROVE	STREET LIGHTS		31,137	379,692	312,564	67,128	31,360	31,358	67,130	---	---	---	---	14,663	---	---	---
CRYSTAL	STORM DRAINAGE STREET LIGHTING		23,662	319,700 146,900	246,620 128,211	73,080 18,689	2,761 1,309	5,725 ---	70,116 19,998	---	---	---	---	9,917	---	---	---
DEEPHAVEN	STORM WATER	[*]	3,696	10,044	37,110	(27,066)	3,323	---	(23,743)	---	---	---	(50,000)	---	---	---	---
DULUTH	STORMWATER		84,691	3,042,850	1,200,219	1,842,631	81,862	---	1,924,493	---	---	---	73,282	770,483	---	---	---
EAGAN	STORM DRAINAGE STREET LIGHTING		61,113	863,097 355,895	414,137 306,827	448,960 49,068	62,923 ---	---	511,883 49,068	---	---	1,095	314,709	10,036	---	---	---
EDEN PRAIRIE	STORM DRAINAGE		51,913	580,250	335,048	245,202	41,591	138	286,655	---	---	---	10,000	7,443	---	---	---
FAIRMONT	STORM SEWER		11,268	499,186	83,427	415,759	37,549	42,406	410,902	---	---	---	---	450,652	---	41,690	60,000
FARMINGTON	STORM WATER	[*]	11,231	180,699	548,995	(368,296)	57,577	1,005	(311,724)	---	---	---	(908,655)	---	---	---	---
FERGUS FALLS	STORMWATER		13,334	90,843	124,561	(33,718)	(5)	1,587	(35,310)	---	---	---	---	23,393	---	---	---
GOLDEN VALLEY	STORM SEWER	[*]	21,037	397,232	231,676	165,556	15,117	---	180,673	---	---	---	---	---	---	---	---
HOPKINS	STORM SEWER		17,055	643,303	223,101	420,202	38,020	139,565	318,657	---	---	---	6,149	539,914	1,504,185	98,750	140,000
JORDAN	STORM SEWER		3,509	22,866	1,943	20,923	---	---	20,923	---	---	---	8,667	5,559	---	---	---
LUVERNE	STORM SEWER		4,526	62,564	25,913	36,651	1,528	---	38,179	---	---	---	---	5,896	---	---	---
MAPLE GROVE	STREET LIGHTS	[*]	49,479	392,786	386,973	5,813	---	66	5,747	---	---	---	---	---	---	---	---
MENDOTA HEIGHTS	ENGINEERING STORM WATER	[*]	10,300	380,530 138,525	434,913 56,607	(54,383) 81,918	1,555 27,833	---	(52,828) 71,356	---	---	---	75,000	---	---	38,395	45,000
MINNETRISTA	STORM SEWER	[*]	4,174	12,149	1,554	10,595	23	---	10,618	---	---	---	---	---	---	---	---
NEW BRIGHTON	STORM WATER		22,905	208,145	173,445	34,700	25,138	27,700	32,138	---	---	---	---	123,906	325,000	13,940	14,400
NEW HOPE	STORM SEWER	[*]	21,632	316,525	156,000	160,525	18,593	74,505	104,613	---	---	---	511,131	---	800,000	74,505	65,000
NORTH BRANCH	STORM SEWER		6,772	107,413	97,131	10,282	3,264	24,102	(10,556)	---	---	---	470	52,054	---	23,198	30,000
NORTH MANKATO	STORM WATER	[*]	11,844	66,950	---	66,950	189	---	67,139	---	---	---	45,386	---	---	---	---
NORTH SAINT PAUL	SURFACE WATER		12,836	387,694	132,600	255,094	92,494	81,072	266,516	---	---	13,804	25,273	1,404,217	---	79,638	---
NORTHFIELD	STORM WATER DRAINAGE		16,457	295,426	153,908	141,518	13,428	---	154,946	---	---	---	337,387	577,232	---	---	---
OAK PARK HEIGHTS	STORM SEWER	[*]	4,015	13,628	1,349	12,279	---	---	12,279	---	---	---	---	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
OAKDALE		26,311	235,024	223,139	11,885	25,965	2,323	35,527	---	---	---	50,000	---	---	---	---
OLIVIA		2,613	59,713	40,815	18,898	157	---	19,055	---	---	---	---	1,498	---	---	---
PRIOR LAKE		15,100	146,464	237,705	(91,241)	27,902	---	(63,339)	---	---	16,822	21,889	---	---	---	---
RAMSEY		18,833	79,058	44,563	34,495	5,100	---	39,595	---	---	---	2,500	2,340	---	---	---
REDWOOD FALLS		5,220	95,814	40,192	55,622	7,257	2,066	60,813	---	---	---	---	---	---	2,066	5,883
RICHFIELD		34,289	767,349	505,396	261,953	1,506	78,221	185,238	---	---	---	(370,598)	401,046	---	78,221	135,000
			68,529	---	68,529	1,545	---	70,074	---	---	---	78,400	---	---	---	---
ROBBINSDALE		14,079	153,004	58,831	94,173	14,178	---	108,351	---	---	---	---	---	---	---	---
ROSEMOUNT		13,544	851,380	370,969	480,411	228,429	131,758	577,082	---	---	---	(9,615)	486,607	---	130,758	170,000
ROSEVILLE		34,548	539,224	571,124	(31,900)	35,097	---	3,197	---	---	---	---	195,910	---	---	---
SAVAGE		18,071	455,479	110,805	344,674	92,192	---	436,866	---	---	13,692	(5,000)	389,280	---	---	---
SHAKOPEE		17,251	727,660	509,693	217,967	968,948	47,086	1,139,829	---	---	---	---	---	---	40,688	105,000
SHOREVIEW		26,545	398,353	381,983	16,370	15,498	---	31,868	---	---	---	---	54,001	---	---	---
SHOREWOOD		7,082	46,032	39,040	6,992	5,237	---	12,229	---	---	---	(10,000)	---	---	---	---
STILLWATER		16,193	184,564	98,416	86,148	2,990	---	89,138	---	---	---	---	---	---	---	---
TWO HARBORS		3,556	30,857	175	30,682	78	---	30,760	---	---	---	---	---	---	---	---
VADNAIS HEIGHTS		13,483	144,210	163,895	(19,685)	1,275	---	(18,410)	---	---	---	2,851	34,427	---	---	---
WACONIA		5,818	110,183	94,484	15,699	4,530	---	20,229	---	---	---	---	7,023	---	---	---
			98,479	92,444	6,035	809	---	6,844	---	---	---	---	253	---	---	---
WAYZATA		4,174	125,273	93,845	31,428	32,165	---	63,593	---	---	---	5,000	---	---	---	---
TOTAL		<u>1,042,645</u>	<u>22,501,372</u>	<u>12,983,100</u>	<u>9,518,272</u>	<u>3,695,525</u>	<u>1,135,937</u>	<u>12,077,860</u>	<u>---</u>	<u>---</u>	<u>1,138,222</u>	<u>2,191,934</u>	<u>9,551,657</u>	<u>5,690,458</u>	<u>1,028,708</u>	<u>1,410,283</u>

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments	
ALBERT LEA	PARKING	17,923	54,202	68,916	(14,714)	8,333	---	(6,381)	---	---	---	---	---	---	---	---
ANOKA	RECYCLING	[*]	18,145	173,221	171,254	1,967	1,110	---	3,077	---	50,078	---	---	---	---	---
ARDEN HILLS	RECYCLING	[*]	9,666	53,710	68,055	(14,345)	21,469	---	7,124	---	---	---	---	---	---	---
AUSTIN	GAS	22,016	10,094,415	10,213,414	(118,999)	(30,307)	2,221	(151,527)	---	---	---	568,817	---	---	---	---
	WASTE TRANSFER STATION		66,664	57,315	9,349	6,908	---	16,257	---	---	---	11,750	---	---	---	---
BELLE PLAINE	AMBULANCE	3,616	145,722	142,633	3,089	35,873	---	38,962	29,986	---	110	---	---	---	---	---
BEMIDJI	AIRPORT COMMISSION	12,200	234,446	746,674	(512,228)	288,855	14,091	(237,464)	---	168,588	---	755,407	---	14,091	63,013	---
BENSON	LANDFILL	3,309	10,251	354	9,897	---	---	9,897	---	---	---	---	---	---	---	---
BLOOMINGTON	CONTRACTUAL POLICE	[*]	87,476	678,996	639,088	39,908	---	39,908	---	---	---	39,908	---	---	---	---
	MOTOR VEHICLE	[*]		374,657	384,654	(9,997)	---	2,665	(12,662)	---	---	---	---	---	---	---
	RECYCLING			363,763	631,682	(267,919)	22,427	---	(245,492)	---	---	5,000	---	---	---	---
BLUE EARTH	HEAT	3,642	142,099	169,187	(27,088)	---	---	(27,088)	---	---	---	---	---	---	---	---
BROOKLYN CENTER	RECYCLING	[*]	28,597	210,764	213,382	(2,618)	2,271	(347)	---	---	---	---	---	---	---	---
BROOKLYN PARK	RECYCLING		65,128	888,960	912,896	(23,936)	12,371	(11,565)	---	---	---	---	---	---	---	---
BUFFALO	FIBER OPTIC		9,950	70,760	52,998	17,762	1,719	37,596	(18,115)	---	---	257,955	---	37,596	91,339	---
CALEDONIA	DUMP SITE	[*]	3,003	21,900	20,553	1,347	---	1,347	---	---	---	---	---	---	---	---
CANNON FALLS	AMBULANCE		3,760	116,597	79,771	36,826	18,893	---	55,719	---	---	1,901	---	---	---	---
CHAMPLIN	MILL POND		21,042	391,110	300,414	90,696	1,958	---	92,654	---	---	217,350	9,883	---	---	---
CHANHASSEN	SEWER & WATER EXP	[*]	18,772	915,122	176,481	738,641	80,417	83,461	735,597	---	---	35,000	1,450,809	1,670,000	83,461	285,000
CHASKA	INTERNET SERVICE PROVIDER		15,801	---	492	(492)	---	---	(492)	---	---	---	---	---	---	---
	TURBINE			---	560,699	(560,699)	---	---	(560,699)	---	---	---	---	---	---	---
CHISHOLM	NURSING HOME LEASE	[*]	5,068	---	---	---	32,634	48,171	(15,537)	---	---	---	---	48,171	50,000	---
CIRCLE PINES	GAS		4,772	1,833,040	1,742,510	90,530	79,110	60,045	109,595	---	---	183,879	---	59,555	25,000	---
COTTAGE GROVE	AMBULANCE		31,137	750,926	589,576	161,350	20,859	10,449	171,760	---	---	(62,772)	45,660	---	---	---
DILWORTH	FORESTRY	[*]	3,031	3,040	3,854	(814)	25	---	(789)	---	---	---	---	---	---	---
	PEST	[*]		14,085	11,603	2,482	40	---	2,522	---	---	(1,878)	---	---	---	---
DULUTH	AIRPORT	[29]	84,691	2,661,594	4,100,954	(1,439,360)	355,420	126,077	(1,210,017)	---	126,077	168,779	---	2,024,836	---	37,356
	GAS			9,597,798	9,629,938	(32,140)	288,323	---	256,183	---	---	112,207	1,212,881	---	---	---
	HOME ENERGY CONSERV	[*]		132,039	35,614	96,425	106,176	---	202,601	---	---	49,218	---	---	---	---
	STEAM DISTRICT #1			2,907,742	2,954,740	(46,998)	2,850	69,066	(113,214)	---	---	3,226	250,125	---	69,066	210,116
	STEAM DISTRICT #2			7,570,620	7,330,398	240,222	---	928,911	(688,689)	---	---	---	1,313,076	---	826,295	1,892,758
	TRANSIT			2,181,687	10,261,519	(8,079,832)	4,871,667	---	(3,208,165)	---	614,434	3,483,040	(1,445,260)	3,880,387	---	---
EDINA	RECYCLING	[27]	47,274	---	---	---	---	---	---	---	---	---	---	---	---	---
FAIRMONT	HEAT		11,268	298,161	328,248	(30,087)	190	9	(29,906)	---	---	20,327	10,200	---	---	---
	PARKING LOT	[*]		4,400	3,948	452	69	---	521	---	---	---	---	---	---	---
FALCON HEIGHTS	AMBULANCE SERVICES		5,394	15,261	46,299	(31,038)	889	---	(30,149)	---	---	2,616	---	---	---	---

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City		Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
			Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
GLENCOE	AIRPORT	5,368	47,572	71,495	(23,923)	40,933	6,165	10,845	---	---	40,933	(18,368)	62,755	---	6,165	12,212	
GOLDEN VALLEY	MOTOR VEHICLE REGISTRATION	21,037	384,542	314,325	70,217	2,615	---	72,832	---	---	---	---	---	---	---	---	
	RECYCLING		[*]	187,076	290,529	(103,453)	68,849	---	(34,604)	---	---	---	---	---	---	---	---
GOODVIEW	LEASE SERVICE	3,415	24,000	14,207	9,793	3,633	---	13,426	---	---	---	---	---	---	---	---	
GRAND RAPIDS	WASTEWATER COLLECTION	8,729	551,672	530,710	20,962	17,424	18,549	19,837	---	---	---	(35,569)	289,655	---	18,060	15,000	
GRANITE FALLS	MOTOR VEHICLE	3,109	45,250	48,355	(3,105)	425	---	(2,680)	---	---	---	2,603	---	---	---	---	
HASTINGS	TRANSIT	18,034	43,936	212,967	(169,031)	258,438	---	89,407	106	120,428	125,498	---	99,597	---	---	---	
HIBBING	GAS	17,671	2,837,985	2,721,145	116,840	---	---	116,840	---	---	---	---	589,325	---	---	---	
	HEAT		2,551,568	2,597,384	(45,816)	---	---	(45,816)	---	---	---	---	404,022	---	---	---	---
	HEDA FAMILY CENTER		140,736	65,235	75,501	1,149	7,539	69,111	---	---	---	(250,000)	---	---	7,539	17,334	
HUTCHINSON	GAS	13,307	5,835,020	5,580,110	254,910	495,212	5,510	744,612	---	---	---	248,224	413,896	---	979	---	
JACKSON	AIRPORT	3,521	48,680	122,991	(74,311)	4,541	---	(69,770)	---	---	---	16,133	---	---	---	---	
	AMBULANCE		196,301	114,455	81,846	27,001	---	108,847	---	---	---	---	7,241	---	---	---	---
	HOSPITAL LEASE		119,520	173,555	(54,035)	107,654	12,675	40,944	---	---	---	(75,000)	409,905	---	12,675	21,149	
LA CRESCENT	LICENSE BUREAU	[*]	4,778	45,931	44,091	1,840	---	397	1,443	---	---	---	---	---	397	---	
LE SUEUR	FLOOD CONTROL	[*]	3,865	---	---	---	4,226	---	4,226	---	---	---	---	---	---	---	
	PRETREATMENT FACILITY		213,614	155,800	57,814	---	63,354	(5,540)	---	---	---	---	---	---	63,354	60,000	
LUVERNE	AIRPORT	4,526	25,208	77,364	(52,156)	15,547	2,782	(39,391)	---	---	8,648	(35,000)	---	---	2,782	25,111	
MANKATO	AIRPORT	32,355	180,429	612,051	(431,622)	69,219	50,643	(413,046)	---	---	57,743	(500,000)	691,230	---	14,987	48,000	
	MASS TRANSIT		238,712	1,199,719	(961,007)	830,941	---	(130,066)	241,764	153,768	435,212	---	169,748	---	---	---	
	PARKING		215,999	581,172	(365,173)	102,562	285,892	(548,503)	---	---	---	(100,000)	242,463	---	---	---	
MINNEAPOLIS	MUNICIPAL PARKING	358,610	47,549,000	36,180,000	11,369,000	699,000	9,907,000	2,161,000	---	---	---	(1,372,000)	10,453,000	29,614,000	9,906,000	25,849,000	
	RIVER TERMINAL		3,486,000	3,096,000	390,000	---	39,000	351,000	---	---	---	(500,000)	---	---	39,000	880,000	
MINNETONKA	RECYCLING	53,444	367,834	530,910	(163,076)	166,109	---	3,033	---	---	16,000	---	---	---	---	---	
MONTEVIDEO	BUILDING INSPECTION	5,480	48,616	48,519	97	3,649	---	3,746	---	---	---	---	878	---	---	---	
MONTICELLO	CEMETERY	[*]	7,756	26,095	24,678	1,417	1,124	---	2,541	---	---	---	---	---	---	---	
	TRANSPORTATION		[*]	9,102	69,832	(60,730)	52,358	---	(8,372)	17,895	---	33,789	---	---	---	---	---
MOORHEAD	AIRPORT	34,052	68,372	157,995	(89,623)	282	429	(89,770)	---	---	---	---	94,654	---	---	16,000	
	FORESTRY		298,169	279,239	18,930	23,381	---	42,311	---	---	---	15,156	---	---	---	---	
	PEST CONTROL		183,374	75,795	107,579	1,288	49	108,818	---	---	---	46,617	---	---	---	---	
MOUND	RECYCLING	[*]	9,812	92,498	106,766	(14,268)	30,842	---	---	---	---	---	---	---	---	---	
NEW PRAGUE	AMBULANCE	4,320	197,111	160,644	36,467	5,067	---	41,534	---	---	---	---	5,602	---	---	---	
NEW ULM	GAS	14,142	4,513,198	4,805,865	(292,667)	150,460	---	(142,207)	---	---	4,560	---	166,154	---	---	---	
	HEAT		643,321	586,540	56,781	3,368	---	60,149	---	---	642	---	8,206	---	---	66,000	
NORTH SAINT PAUL	AMBULANCE	[*]	12,836	694	108	586	615	---	---	---	---	---	---	---	---	---	
OAKDALE	AMBULANCE	[*]	26,331	157,795	127,387	30,408	2,138	1,044	31,502	---	---	2,387	---	6,374	---	---	
OWATONNA	GAS	21,599	8,846,669	8,996,772	(150,103)	126,108	252,019	(276,014)	---	---	---	---	407,993	---	252,019	210,113	

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Name of City	Pop.	OPERATING			NONOPERATING		NET	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	INCOME							Interest Payments	Principal Payments	
PRINCETON	AIRPORT	3,995	14,106	90,242	(76,136)	---	(76,136)	---	---	---	(27,500)	26,188	---	---	---	
RAMSEY	RECYCLING	[*] 18,833	146,929	131,225	15,704	875	---	16,579	---	---	2,000	---	---	---	---	
RED WING	INCINERATOR MEYER BLDG	15,883	1,071,968	1,330,451	(258,483)	70,167	414	(188,730)	---	---	---	193,969	125,470	---	---	
	SOLID WASTE	[25]	---	---	---	---	---	---	---	---	---	---	---	---	---	
			971,856	928,912	42,944	6,897	---	49,841	---	---	---	113,970	---	---	---	
ROBBINSDALE	DEPUTY REGISTRAR	14,079	261,735	274,491	(12,756)	981	---	(11,775)	---	---	35,000	---	---	---	---	
ROCHESTER	PARKING METER	82,019	2,994,388	2,566,777	427,611	320,920	120,770	627,761	---	577	23,615	685,503	---	---	---	
ROCKFORD	FIRE	3,471	89,182	107,115	(17,933)	19,377	---	1,444	---	---	---	233,758	---	---	---	
ROSEVILLE	RECYCLING	34,548	178,770	221,102	(42,332)	68	---	(42,264)	---	---	---	3,916	---	---	---	
SAINT CLOUD	PARKING SYSTEM	60,076	840,887	565,792	275,095	19,839	18,838	276,096	---	---	---	111,123	13,510	---	10,778	
SAINT PAUL	IMPOUNDING LOT	266,927	1,812,115	1,770,490	41,625	---	21,207	20,418	---	---	99,349	2,777	---	---	---	
	SPECIAL SERVICES		5,867,793	5,683,835	183,958	91,016	159,910	115,064	---	37,437	---	(96,000)	53,486	---	---	
SAINT PETER	TRANSIT	10,038	35,197	142,364	(107,167)	103,238	304	(4,233)	---	24,571	75,190	---	1,700	---	304	
SHOREWOOD	RECYCLING	[*] 7,082	89,563	84,316	5,247	966	---	6,213	---	---	---	---	---	---	---	
SLEEPY EYE	AMBULANCE	3,720	124,451	130,321	(5,870)	14,324	---	8,454	---	---	---	1,067	---	---	---	
	HEAT		31,636	40,576	(8,940)	980	---	(7,960)	---	---	---	7,447	---	---	---	
STILLWATER	PARKING SYSTEM	16,193	56,580	80,060	(23,480)	8,532	---	(14,948)	---	---	(21,231)	21,231	---	---	---	
THIEF RIVER FALLS	AIRPORT	8,484	82,234	471,997	(389,763)	580,199	3,242	187,194	---	204,880	222,000	---	423,086	---	3,242	
TWO HARBORS	GAS	3,556	1,720,060	1,847,265	(127,205)	144,834	6,640	10,989	---	---	---	84,105	4,997	---	6,640	
VADNAIS HEIGHTS	SOLID WASTE	13,483	37,237	40,229	(2,992)	1,704	---	(1,288)	---	---	---	1,419	---	---	---	
	WATER RESERVE		51,248	49,089	2,159	5,451	---	7,610	---	---	---	33,642	5,838	---	---	
VIRGINIA	CITY STEAM	9,065	3,064,539	3,278,324	(213,785)	190,604	213,573	(236,754)	---	---	---	---	127,799	---	213,573	
	GAS		1,375,847	1,480,529	(104,682)	15,329	---	(89,353)	---	---	---	249,121	---	---	---	
WASECA	AIRPORT	9,427	55,501	100,759	(45,258)	4,982	---	(40,276)	---	---	235,273	---	322,612	---	---	
WAYZATA	LICENSE BUREAU	4,174	157,560	147,159	10,401	4,007	---	14,408	---	---	10,000	---	---	---	---	
WHITE BEAR LAKE	AMBULANCE	26,643	433,183	396,527	36,656	17,903	---	54,559	---	---	---	31,932	---	---	---	
	LICENSE BUREAU		427,382	319,061	108,321	6,341	---	114,662	---	---	100,000	---	---	---	---	
WILLMAR	HEAT	[29] 18,903	668,916	585,700	83,216	25,202	132,940	(24,522)	---	---	---	51,905	---	---	---	
WINDOM	MULTI-PURPOSE CENTER	4,543	11,951	69,175	(57,224)	1,087,240	---	1,030,016	8,182	---	1,005,004	---	2,036,940	---	---	
WINONA	AIRPORT	26,355	18,477	211,498	(193,021)	80,069	1,942	(114,894)	52,194	---	26,108	(368)	---	---	---	
	INSPECTIONS		379,433	215,521	163,912	15,196	6,977	172,131	---	---	---	9,977	---	---	---	
	PUBLIC TRANSPORTATION		65,372	246,258	(180,886)	297,015	---	116,129	75,935	38,493	172,318	---	---	---	---	
WORTHINGTON	AIRPORT	10,033	102,646	474,711	(372,065)	2,644,073	---	2,272,008	187,428	2,251,347	174,947	---	2,288,700	---	---	
	INDUSTRIAL WASTEWATER		532,847	586,315	(53,468)	3,802	1,303	(50,969)	---	---	---	---	140,866	---	1,224	
	PARKING SYSTEM		13,030	15,558	(2,528)	4,237	---	1,709	---	---	---	---	---	---	20,000	
TOTAL		1,896,308	147,183,970	148,108,567	(924,597)	15,333,075	12,723,869	1,684,609	613,490	3,740,023	6,322,836	(2,966,653)	33,433,574	31,284,000	11,697,953	30,089,201

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	Number of		Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Stores	Type of Store				Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ALEXANDRIA	8,607	2	OFF SALE ONLY	2,888,868	2,232,810	656,058	342,534	313,524	---	15,403	298,121	325,000	3,909	---	---	---
ANOKA	18,145	2	OFF SALE ONLY	3,162,505	2,381,256	781,249	551,970	229,279	38,047	---	267,326	70,000	601,107	---	---	---
APPLE VALLEY	44,818	2	OFF SALE ONLY	4,681,133	3,511,185	1,169,948	809,219	360,729	18,306	---	379,035	235,000	5,477	---	---	---
BEMIDJI	12,200	2	OFF SALE ONLY	3,264,993	2,460,083	804,910	497,162	307,748	37,372	---	345,120	280,000	14,311	---	---	---
BENSON	3,309	1	ON & OFF SALE	789,984	493,601	296,383	260,761	35,622	5,680	---	41,302	50,000	10,671	---	---	---
BIG LAKE	5,190	1	OFF SALE ONLY	1,572,235	1,189,203	383,032	250,297	132,735	13,095	---	145,830	95,000	---	---	---	---
BLUE EARTH	3,642	1	OFF SALE ONLY	733,525	552,122	181,403	126,211	55,192	16,012	---	71,204	97,317	1,586	---	---	---
BROOKLYN CENTER	28,597	3	OFF SALE ONLY	3,560,613	2,694,622	865,991	632,638	233,353	18,264	2,593	249,024	75,000	1,972	---	2,593	---
BUFFALO	9,950	1	OFF SALE ONLY	1,507,495	1,011,675	495,820	246,094	249,726	4,293	---	254,019	200,000	10,298	---	---	---
CALEDONIA	3,003	1	OFF SALE ONLY	362,758	279,248	83,510	58,945	24,565	---	---	24,565	15,500	4,775	---	---	---
CAMBRIDGE	5,588	1	OFF SALE ONLY	2,166,524	1,656,972	509,552	317,272	192,280	23,108	16,294	199,094	150,000	1,250	---	16,294	60,155
COLUMBIA HEIGHTS	18,714	3	OFF SALE ONLY	6,669,376	5,238,023	1,431,353	927,898	503,455	29,371	3,623	529,203	208,167	13,349	---	---	---
DELANO	3,481	1	ON & OFF SALE	1,120,416	794,485	325,931	296,360	29,571	31,559	---	61,130	70,000	8,559	---	---	---
DETROIT LAKES	7,405	1	OFF SALE ONLY	2,502,977	1,945,514	557,463	278,698	278,765	12,211	2,720	288,256	165,116	57,217	---	---	---
EDEN PRAIRIE	51,913	3	OFF SALE ONLY	6,980,764	5,171,509	1,809,255	1,148,109	661,146	34,234	84,073	611,307	457,531	24,976	---	84,073	---
EDINA	47,274	3	OFF SALE ONLY	8,421,133	6,258,167	2,162,966	1,213,236	949,730	---	4,184	945,546	680,000	41,542	---	---	---
ELK RIVER	16,542	1	OFF SALE ONLY	3,478,938	2,652,392	826,546	431,835	394,711	23,833	70,961	347,583	141,250	5,662	---	70,961	75,000
FAIRMONT	11,268	1	OFF SALE ONLY	1,888,320	1,405,245	483,075	232,300	250,775	60,657	---	311,432	125,000	3,165	---	---	---
FARMINGTON	11,231	2	OFF SALE ONLY	1,920,955	1,440,656	480,299	333,689	146,610	5,944	7,940	144,614	60,144	22,832	---	---	---
FERGUS FALLS	13,334	1	OFF SALE ONLY	2,570,164	1,920,137	650,027	306,458	343,569	11,547	2,812	352,304	212,380	12,241	---	---	---
FRIDLEY	28,623	3	OFF SALE ONLY	3,686,984	2,905,867	781,117	613,404	167,713	54,007	14,095	207,625	170,000	809,076	---	---	---
GLENCOE	5,368	1	OFF SALE ONLY	915,315	724,133	191,182	98,453	92,729	3,185	25,085	70,829	19,060	6,388	---	25,085	25,000
GLENWOOD	2,653	1	OFF SALE ONLY	724,198	555,234	168,964	109,299	59,665	6,884	---	66,549	1,000	73,389	---	---	---
GRANITE FALLS	3,109	1	OFF SALE ONLY	596,874	433,225	163,649	91,635	72,014	20,570	---	92,584	77,130	52,833	---	---	---
HUTCHINSON	13,307	1	OFF SALE ONLY	2,916,684	2,233,337	683,347	353,947	329,400	11,229	9,280	331,349	225,000	17,525	---	9,280	---
JACKSON	3,521	1	OFF SALE ONLY	567,455	445,597	121,858	104,809	17,049	10,841	---	27,890	10,000	1,588	---	---	---
KASSON	4,370	1	OFF SALE ONLY	564,152	419,353	144,799	135,584	9,215	5,131	---	14,346	5,000	2,173	---	---	---
LAKEVILLE	40,315	4	OFF SALE ONLY	8,070,296	6,153,327	1,916,969	1,299,088	617,881	24,459	76,819	565,521	553,485	45,593	---	76,819	35,000
LITCHFIELD	6,305	1	OFF SALE ONLY	1,236,918	990,450	246,468	175,930	70,538	8,909	---	79,447	104,000	9,326	---	---	---
LONG PRAIRIE	2,829	1	OFF SALE ONLY	752,444	566,339	186,105	112,278	73,827	20,468	---	94,295	50,510	---	---	---	---
LUVERNE	4,526	1	OFF SALE ONLY	570,269	427,245	143,024	113,245	29,779	1,551	---	31,330	25,000	932	---	---	---
MARSHALL	12,825	1	OFF SALE ONLY	2,542,491	1,885,287	657,204	229,144	428,060	8,215	---	436,275	423,534	---	---	---	---
MONTEVIDEO	5,480	1	OFF SALE ONLY	1,321,456	1,002,612	318,844	240,692	78,152	---	6,660	71,492	67,500	11,132	---	6,660	---
MONTICELLO	7,756	1	OFF SALE ONLY	2,350,832	1,750,750	600,082	260,985	339,097	48,392	628	386,861	200,000	---	---	---	---
MORA	3,113	1	OFF SALE ONLY	1,709,491	1,304,391	405,100	180,194	224,906	28,916	---	253,822	205,000	12,188	---	---	---
MORRIS	5,651	1	OFF SALE ONLY	935,446	717,696	217,750	135,081	82,669	---	246	82,423	20,000	---	---	246	---
MOUND	9,812	1	OFF SALE ONLY	1,756,800	1,319,085	437,715	236,993	200,722	27,588	---	228,310	348,500	3,325	---	---	---
NORTH BRANCH	6,772	1	OFF SALE ONLY	867,529	672,721	194,808	160,081	34,727	12,390	27,681	19,436	---	84,761	748,152	15,833	---
NORTHFIELD	16,457	1	OFF SALE ONLY	1,773,320	1,308,944	464,376	332,942	131,434	36,284	---	167,718	170,000	14,267	---	---	---
OLIVIA	2,613	1	ON & OFF SALE	720,651	476,461	244,190	193,561	50,629	2,789	---	53,418	10,000	5,425	---	---	---
PARK RAPIDS	3,074	1	OFF SALE ONLY	2,387,747	1,795,185	592,562	256,071	336,491	16,835	---	353,326	388,028	634	---	---	---
PINE CITY	2,831	1	OFF SALE ONLY	1,149,675	929,226	220,449	180,337	40,112	11,925	743	51,294	30,000	13,223	---	---	---
PIPESTONE	4,503	1	OFF SALE ONLY	744,035	552,070	191,965	119,700	72,265	10,385	---	82,650	47,000	---	---	---	---
PLAINVIEW	3,008	1	ON & OFF SALE	523,736	312,779	210,957	181,365	29,592	19,334	---	48,926	106,000	18,821	---	---	---
PRINCETON	3,995	1	OFF SALE ONLY	1,346,333	1,039,581	306,752	176,812	129,940	45,583	---	175,523	41,000	7,755	---	---	---
PROCTOR	3,000	1	OFF SALE ONLY	618,334	489,010	129,324	106,424	22,900	131	10,344	12,687	2,000	---	---	10,344	---
REDWOOD FALLS	5,220	1	OFF SALE ONLY	922,078	709,673	212,405	138,911	73,494	23,064	---	96,558	15,000	---	---	---	---
RICHFIELD	34,289	4	OFF SALE ONLY	8,755,361	6,763,047	1,992,314	1,365,439	626,875	37,650	15,919	648,606	681,450	53,660	---	---	---
ROBBINSDALE	14,079	1	OFF SALE ONLY	1,765,531	1,381,519	384,012	390,107	(6,095)	7,101	717	289	70,000	393,960	---	---	---

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TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

Name of City	Pop.	Number of		Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Stores	Type of Store				Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SAINT ANTHONY	8,435	3	ON & OFF SALE	4,662,867	3,417,747	1,245,120	1,031,997	213,123	46,348	54,246	205,225	65,000	13,903	---	52,529	54,044
SAINT JAMES	4,392	1	OFF SALE ONLY	543,349	366,181	177,168	91,254	85,914	13,676	---	99,590	28,275	---	---	---	---
SAUK RAPIDS	9,957	1	OFF SALE ONLY	1,716,254	1,378,026	338,228	207,542	130,686	24,885	7,000	148,571	92,650	1,424	---	7,000	35,000
SAVAGE	18,071	3	OFF SALE ONLY	4,149,514	3,161,093	988,421	799,419	189,002	68,678	140,988	116,692	131,200	73,553	---	123,466	---
SHOREWOOD	7,082	3	OFF SALE ONLY	2,320,165	1,837,914	482,251	473,415	8,836	14,916	---	23,752	---	---	---	---	---
SLEEPY EYE	3,720	1	OFF SALE ONLY	395,766	284,770	110,996	89,401	21,595	6,669	---	28,264	55,000	162	---	---	---
SPRING LAKE PARK	7,142	1	OFF SALE ONLY	3,116,650	2,450,418	666,232	494,253	171,979	120,159	15,550	276,588	150,000	7,999	---	15,550	15,941
THIEF RIVER FALLS	8,484	1	OFF SALE ONLY	2,472,188	1,892,304	579,884	343,821	236,063	23,629	---	259,692	226,000	3,261	---	---	---
TWO HARBORS	3,556	1	OFF SALE ONLY	1,287,138	962,436	324,702	215,131	109,571	3,200	---	112,771	6,500	2,247	---	---	---
WADENA	4,274	1	OFF SALE ONLY	1,014,667	764,562	250,105	135,442	114,663	8,191	---	122,854	100,000	4,791	---	---	---
WAYZATA	4,174	1	ON & OFF SALE	2,666,555	1,567,184	1,099,371	867,052	232,319	35,520	3,786	264,053	100,000	8,491	---	3,786	40,000
WINDOM	4,543	1	OFF SALE ONLY	881,956	628,506	253,450	183,560	69,890	---	---	69,890	160,000	6,721	---	---	---
WORTHINGTON	10,033	1	OFF SALE ONLY	1,349,616	1,005,856	343,760	212,676	131,084	17,708	---	148,792	109,186	---	---	---	---
TOTAL	677,478	89		139,612,796	105,270,046	34,342,750	22,499,160	11,843,590	1,270,928	620,390	12,494,128	9,001,413	2,605,425	748,152	520,519	340,140

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ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used, however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the city of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.

ENTERPRISE FUND FOOTNOTES

- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the General Fund, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.
- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] The gas utility operations include Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [99] Failed to report in time for this publication.

Types of Public Service Enterprises

- W Water utility enterprise
- S Sewer utility enterprise
- R Refuse collection and disposal enterprise
- L City-owned liquor store enterprise
- E Electric utility enterprise
- H City-owned hospital enterprise
- N City-owned nursing home enterprise
- O Other public service enterprises

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
AFTON	2,938	51,000	---	---	95,000	---	---	---	146,000	---	20,000
ALBERT LEA	17,923	---	1,459,147	---	3,420,000	2,945,000	---	100,800	7,924,947	2,945,000	1,060,702
ALEXANDRIA	8,607	1,355,000	---	---	4,070,000	---	6,240,000	---	11,665,000	---	439,200
ANDOVER	24,358	505,000	9,635,000	---	16,010,000	2,275,000	---	---	28,425,000	1,870,000	1,321,597
ANOKA	18,145	1,145,000	7,995,000	---	425,000	295,000	---	---	9,860,000	1,540,000	---
APPLE VALLEY	44,818	11,050,000	3,545,000	---	31,205,000	5,550,000	---	885,000	52,235,000	10,370,000	1,125,000
ARDEN HILLS	9,666	---	3,100,000	---	---	---	---	---	3,100,000	---	---
AUSTIN	22,016	3,000,000	3,905,000	---	8,755,000	15,120,000	---	---	30,780,000	4,170,000	440,228
BAXTER	5,475	105,000	145,000	---	4,020,000	3,065,000	---	---	7,335,000	7,335,000	611,024
BAYPORT	3,069	455,000	1,605,000	---	240,000	---	---	---	2,300,000	2,060,000	10,000
BELLE PLAINE	3,616	---	3,135,000	---	5,815,000	985,000	420,000	---	10,355,000	1,105,000	145,000
BEMIDJI	12,200	245,000	4,175,000	---	1,680,000	1,375,000	4,010,000	---	11,485,000	4,010,000	1,588,328
BENSON	3,309	325,000	830,000	---	---	1,060,000	---	---	2,215,000	---	624,010
BIG LAKE	5,190	---	1,330,119	---	770,000	5,336,000	198,618	---	7,634,737	730,000	1,790,812
BLAINE	46,166	6,520,000	16,570,000	---	11,655,000	765,000	---	---	35,510,000	9,510,000	870,000
BLOOMINGTON	87,476	4,300,000	8,780,000	57,300,000	9,345,000	2,610,000	2,300,000	5,250,000	89,885,000	69,110,000	1,427,141
BLUE EARTH	3,642	---	8,290,000	---	6,160,000	5,890,000	---	---	20,340,000	8,910,000	57,618
BRAINERD	13,122	520,000	---	---	2,495,000	185,000	385,000	---	3,585,000	190,000	725,243
BRECKENRIDGE	3,707	40,000	155,000	---	3,350,342	1,059,658	---	---	4,605,000	315,000	154,918
BROOKLYN CENTER	28,597	7,575,000	10,420,000	---	5,920,000	1,230,000	---	3,340,000	28,485,000	4,445,000	206,381
BROOKLYN PARK	65,128	8,090,000	---	---	8,935,000	10,465,000	---	---	27,490,000	27,490,000	31,291,242
BUFFALO	9,950	840,000	4,675,000	---	13,329,700	27,789,743	3,075,000	---	49,709,443	5,920,000	1,158,705
BURNSVILLE	59,306	3,810,000	10,760,000	---	40,100,000	---	5,215,000	---	59,885,000	24,135,000	4,722,510
CALEDONIA	3,003	1,683,000	---	---	---	---	---	---	1,683,000	203,000	864,826
CAMBRIDGE	5,588	606,853	1,907,000	---	9,194,636	1,233,986	---	545,000	13,487,475	5,981,853	7,931,757
CANNON FALLS	3,760	---	3,150,000	---	6,395,000	---	---	---	9,545,000	1,020,000	99,603
CHAMPLIN	21,042	2,350,000	13,025,000	---	1,990,000	5,180,000	---	---	22,545,000	3,730,000	747,175
CHANHASSEN	18,772	6,105,000	15,005,000	---	24,941,441	2,950,000	---	---	49,001,441	13,015,000	2,319,704
CHASKA	15,801	---	55,465,966	---	2,175,000	630,000	13,870,000	---	72,140,966	20,360,000	4,571,364
CHISHOLM	5,068	780,000	205,000	---	---	1,797,786	---	---	2,782,786	655,000	282,697
CIRCLE PINES	4,772	215,000	---	---	555,000	1,695,000	900,000	---	3,365,000	1,220,000	---
CLOQUET	11,179	2,240,000	---	---	---	2,165,000	---	340,000	4,745,000	835,000	---
COLUMBIA HEIGHTS	18,714	860,000	4,379,721	---	---	1,935,000	---	---	7,174,721	1,980,000	58,907
COON RAPIDS	62,473	4,750,000	4,260,000	---	20,510,000	6,210,000	---	---	35,730,000	11,625,000	2,824,488
CORCORAN	5,782	---	---	---	307,905	---	---	---	307,905	255,000	205,000
COTTAGE GROVE	31,137	---	1,600,000	---	13,130,000	9,830,000	---	---	24,560,000	2,350,000	2,185,827
CROOKSTON	8,178	2,515,000	8,365,000	---	---	4,982,300	---	---	15,862,300	3,730,000	1,345,646
CRYSTAL	23,662	1,125,000	7,410,000	---	6,650,000	---	---	---	15,185,000	6,340,000	1,211,954
DAYTON	5,159	217,000	65,000	---	2,785,000	390,000	---	---	3,457,000	390,000	---
DEEPHAVEN	3,696	---	---	---	---	---	---	---	---	---	---
DELANO	3,481	---	105,000	---	900,000	1,355,000	---	---	2,360,000	1,355,000	3,503,011
DETROIT LAKES	7,405	2,034,999	1,090,000	---	1,940,000	---	---	---	5,064,999	1,440,000	7,660,499
DILWORTH	3,031	65,000	---	---	2,432,425	279,575	---	---	2,777,000	590,000	432,796
DULUTH	84,691	28,430,500	8,406,000	25,016,539	42,423,500	15,580,000	18,862,690	2,400,000	141,119,229	31,681,539	29,069,677
EAGAN	61,113	1,840,000	---	---	17,000,000	8,795,000	---	345,000	27,980,000	14,480,000	376,025
EAST BETHEL	10,408	---	---	---	1,700,000	---	390,000	---	2,090,000	2,080,000	44,000
EAST GRAND FORKS	8,295	---	---	250,000	4,900,000	---	---	534,865	5,684,865	1,390,000	2,923,283
EDEN PRAIRIE	51,913	9,255,000	---	---	9,430,000	22,056,932	12,735,000	195,000	53,671,932	22,720,000	372,050
EDINA	47,274	7,825,000	50,260,000	---	350,000	14,570,000	---	---	73,005,000	50,770,000	744,898
ELK RIVER	16,542	125,000	896,500	---	13,575,000	9,910,000	2,430,000	---	26,936,500	2,875,000	1,195,261
ELY	3,841	840,000	1,425,000	---	---	450,000	---	---	2,715,000	750,000	892,462
EVELETH	3,923	---	---	---	---	1,950,000	---	---	1,950,000	---	729,087
FAIRMONT	11,268	---	1,737,000	---	15,125,000	770,000	---	---	17,632,000	3,710,000	189,949

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
FALCON HEIGHTS	5,394	---	1,865,000	---	2,380,000	---	---	---	4,245,000	---	---
FARIBAULT	19,402	3,740,000	3,755,000	890,000	5,130,000	8,300,000	3,580,000	---	25,395,000	1,900,000	1,056,046
FARMINGTON	11,231	---	4,745,507	---	8,660,000	5,185,179	---	---	18,590,686	1,400,507	614,330
FERGUS FALLS	13,334	605,000	1,415,000	---	11,605,000	1,955,000	---	915,000	16,495,000	3,920,000	6,381,840
FOREST LAKE	6,950	---	965,000	630,000	---	3,700,000	---	---	5,295,000	---	342,900
FRIDLEY	28,623	---	13,685,000	---	1,070,000	5,325,000	---	---	20,080,000	10,680,000	---
GLENCOE	5,368	---	885,000	---	3,420,000	10,810,000	10,035,000	1,070,000	26,220,000	11,950,000	1,664,598
GLENWOOD	2,653	375,000	---	---	---	1,059,000	275,000	---	1,709,000	1,345,000	20,814
GOLDEN VALLEY	21,037	---	47,000,000	---	13,740,000	---	---	---	60,740,000	15,925,000	1,411,284
GOODVIEW	3,415	---	670,000	---	1,650,000	---	---	---	2,320,000	740,000	129,127
GRAND RAPIDS	8,729	---	3,565,000	---	8,745,000	1,150,000	2,555,000	---	16,015,000	1,150,000	2,643,824
GRANITE FALLS	3,109	1,560,000	---	---	3,230,000	3,842,702	2,303,115	---	10,935,817	1,835,000	102,147
GRANT	4,224	---	---	---	140,000	---	---	---	140,000	---	---
HAM LAKE	12,530	---	---	---	665,000	---	---	205,000	870,000	0	---
HASTINGS	18,034	2,480,000	---	---	12,390,000	16,610,000	---	---	31,480,000	11,165,000	1,335,929
HERMANTOWN	7,316	---	---	---	2,855,000	---	5,465,000	---	8,320,000	665,000	95,034
HIBBING	17,671	5,260,000	1,120,000	---	---	9,255,000	---	---	15,635,000	9,810,000	9,954,089
HOPKINS	17,055	1,780,000	13,978,543	---	2,155,000	3,620,000	---	---	21,533,543	9,698,543	---
HUGO	5,936	---	2,145,000	---	2,050,000	675,000	1,165,000	---	6,035,000	1,065,000	35,000
HUTCHINSON	13,307	1,580,000	937,394	---	17,660,000	17,692,174	8,725,000	---	46,594,568	13,840,319	588,490
INDEPENDENCE	3,284	---	---	---	4,540,000	---	---	---	4,540,000	820,000	---
INTERNATIONAL FALLS	7,638	225,000	---	---	---	---	---	---	225,000	225,000	---
INVER GROVE HEIGHTS	30,322	1,978,647	20,406,574	---	7,425,000	12,695,000	---	---	42,505,221	16,180,000	---
JACKSON	3,521	420,000	675,000	---	---	865,000	1,731,546	---	3,691,546	2,240,000	1,164,152
JORDAN	3,509	---	---	---	5,795,000	2,700,000	---	---	8,495,000	2,500,000	535,782
KASSON	4,370	---	30,000	---	180,295	1,334,705	---	---	1,545,000	805,000	80,000
LA CRESCENT	4,778	320,000	---	---	5,965,000	985,000	830,000	---	8,100,000	---	235,000
LAKE CITY	4,744	65,000	220,000	---	3,011,000	725,000	165,000	---	4,186,000	---	2,882,486
LAKE ELMO	6,779	---	---	---	525,000	---	---	---	525,000	---	98,669
LAKEVILLE	40,315	4,745,000	6,470,000	290,000	16,345,000	14,905,000	3,710,000	---	46,465,000	5,695,000	1,759,839
LAUDERDALE	2,728	---	620,000	---	---	---	---	---	620,000	620,000	---
LE SUEUR	3,865	485,000	1,420,000	---	580,000	4,040,000	3,570,000	---	10,095,000	1,530,000	1,334,815
LINO LAKES	15,760	---	---	---	14,045,000	4,550,000	6,330,000	---	24,925,000	4,170,000	2,033,922
LITCHFIELD	6,305	2,655,000	---	---	3,510,000	6,585,000	---	---	12,750,000	---	3,714,830
LITTLE CANADA	9,731	920,000	1,125,000	---	1,260,000	---	---	---	3,305,000	920,000	---
LITTLE FALLS	7,667	---	2,457,495	---	12,535,000	1,680,000	---	---	16,672,495	2,870,000	74,660
LONG PRAIRIE	2,829	---	210,000	---	1,860,000	615,000	---	---	2,685,000	210,000	---
LUVERNE	4,526	121,333	3,024,700	---	1,652,800	1,824,500	1,720,828	---	8,344,161	1,340,000	1,032,493
MAHTOMEDI	7,485	630,000	---	---	8,240,000	620,000	---	---	9,490,000	1,760,000	---
MANKATO	32,355	2,845,000	8,705,000	---	31,690,000	27,420,000	1,318,285	---	71,978,285	7,475,000	21,623,698
MAPLE GROVE	49,479	22,340,000	2,930,000	---	32,955,000	3,150,000	20,000,000	2,005,000	83,380,000	5,275,000	6,806,100
MAPLEWOOD	35,780	4,220,000	8,272,297	---	13,585,000	---	---	---	26,077,297	10,515,000	99,530
MARSHALL	12,825	1,945,000	8,025,000	---	850,000	13,761,487	36,672,000	---	61,253,487	12,320,000	736,411
MEDINA	3,860	165,000	700,000	---	645,000	---	---	---	1,510,000	165,000	20,000
MELROSE	2,786	---	---	---	---	3,130,000	---	---	3,130,000	---	4,239,626
MENDOTA HEIGHTS	10,300	2,625,000	---	---	5,530,000	1,075,000	---	---	9,230,000	3,135,000	870,000
MINNEAPOLIS	358,610	88,485,000	216,845,000	124,535,000	39,367,000	624,420,000	116,745,000	---	1,210,397,000	471,290,000	43,084,000
MINNETONKA	53,444	195,000	---	---	495,000	---	---	---	690,000	690,000	---
MINNETRISTA	4,174	---	---	---	1,055,000	985,000	---	---	2,040,000	985,000	---
MONTEVIDEO	5,480	1,545,000	90,000	---	2,841,850	8,448,150	---	1,457,683	14,382,683	2,470,000	1,449,622
MONTICELLO	7,756	835,000	595,000	---	8,965,000	---	7,385,000	---	17,780,000	2,635,000	14,212,545
MOORHEAD	34,052	5,600,000	12,000,000	---	9,690,000	16,816,032	48,330,000	---	92,436,032	16,190,000	1,538,368
MORA	3,113	2,430,000	---	---	200,100	199,000	1,000,000	---	3,829,100	2,160,000	175,000

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
MORRIS	5,651	760,000	510,000	---	1,925,000	---	---	---	3,195,000	385,000	4,046,053
MOUND	9,812	295,000	945,000	---	---	1,020,000	---	---	2,260,000	1,090,000	---
MOUNDS VIEW	12,950	592,740	5,780,000	---	---	4,655,000	3,055,000	---	14,082,740	8,100,000	1,655
MOUNTAIN IRON	3,394	1,015,000	835,000	---	---	---	---	---	1,850,000	285,000	---
NEW BRIGHTON	22,905	625,000	5,990,000	---	8,695,000	1,595,000	3,215,000	---	20,120,000	1,615,000	1,067,100
NEW HOPE	21,632	1,730,000	1,575,000	---	9,015,000	3,975,000	---	---	16,295,000	4,440,000	1,120,000
NEW PRAGUE	4,320	230,000	1,095,000	---	2,865,000	1,805,000	2,581,836	---	8,576,836	4,235,000	240,031
NEW ULM	14,142	1,825,000	2,390,000	---	8,995,000	19,594,465	---	---	32,804,465	7,295,000	5,946,529
NEWPORT	3,731	---	6,620,000	---	---	---	---	---	6,620,000	3,130,000	205,000
NORTH BRANCH	6,772	---	170,000	---	6,840,000	2,100,000	3,005,000	---	12,115,000	805,000	561,140
NORTH MANKATO	11,844	---	---	---	13,570,000	7,045,000	3,320,000	---	23,935,000	205,000	3,052,467
NORTH OAKS	3,907	---	---	---	---	---	---	---	---	---	---
NORTH SAINT PAUL	12,836	---	820,000	---	985,000	3,950,000	---	---	5,755,000	820,000	267,104
NORTHFIELD	16,457	2,780,000	3,252,000	---	5,985,000	7,510,000	---	---	19,527,000	2,635,000	1,687,265
NORWOOD-YOUNG AMERICA	3,008	20,000	---	---	1,460,000	769,840	---	---	2,249,840	---	35,000
OAK GROVE	6,745	---	---	---	1,234,280	---	---	---	1,234,280	---	---
OAK PARK HEIGHTS	4,015	25,000	---	---	2,570,000	810,000	---	---	3,405,000	835,000	---
OAKDALE	26,331	1,405,000	3,660,000	---	13,515,000	2,780,000	---	---	21,360,000	4,095,000	1,198,414
OLIVIA	2,613	---	260,000	---	3,590,000	3,515,000	1,130,000	---	8,495,000	440,000	2,015,957
ORONO	7,728	---	---	---	4,415,000	815,000	5,230,000	---	10,460,000	2,550,000	---
OSSEO	2,641	1,030,000	1,260,000	---	4,525,000	---	350,000	---	7,165,000	4,135,000	---
OTSEGO	6,690	---	---	---	2,420,000	7,215,000	---	---	9,635,000	---	288,000
OWATONNA	21,599	---	1,250,000	---	14,040,000	---	16,740,000	---	32,030,000	16,010,000	631,764
PARK RAPIDS	3,074	---	30,000	---	1,945,000	220,000	---	---	2,195,000	145,000	11,668,623
PINE CITY	2,831	---	1,327,145	---	---	65,000	---	---	1,392,145	---	47,943
PIPESTONE	4,503	---	4,351,000	---	2,350,000	605,000	---	---	7,306,000	---	1,268,048
PLAINVIEW	3,008	585,000	---	---	---	460,000	---	---	1,045,000	585,000	---
PLYMOUTH	64,313	6,565,000	2,900,000	---	2,350,000	1,385,000	---	---	13,200,000	2,055,000	---
PRINCETON	3,995	165,000	1,875,000	---	3,060,000	4,317,722	2,820,000	---	12,237,722	2,485,000	29,917
PRIOR LAKE	15,100	18,055,000	---	---	7,610,250	4,474,750	---	---	30,140,000	12,540,000	---
PROCTOR	3,000	---	---	---	1,120,000	---	425,000	---	1,545,000	---	744,187
RAMSEY	18,833	---	5,390,000	---	70,000	---	1,665,000	---	7,125,000	1,975,000	---
RED WING	15,883	700,000	7,025,000	---	6,025,000	---	1,700,000	---	15,450,000	3,180,000	3,160,078
REDWOOD FALLS	5,220	35,000	270,613	---	---	10,858,829	---	---	11,164,442	1,280,000	650,538
RICHFIELD	34,289	---	8,765,000	---	2,910,000	3,125,000	---	---	14,800,000	6,210,000	1,198,898
ROBBINSDALE	14,079	3,530,000	3,510,000	---	---	4,945,000	---	---	11,985,000	4,920,000	445,000
ROCHESTER	82,019	---	10,606,025	---	---	9,450,000	---	---	20,056,025	9,450,000	1,129,248
ROCKFORD	3,471	---	1,680,000	---	4,485,000	420,000	1,070,000	---	7,655,000	105,000	1,757,221
ROSEMOUNT	13,544	7,090,000	---	---	22,695,000	6,855,000	---	385,000	37,025,000	3,835,000	639,932
ROSEVILLE	34,548	---	18,550,000	---	18,275,000	---	---	---	36,825,000	19,230,000	149,383
SAINT ANTHONY	8,435	---	3,890,000	---	3,345,000	---	845,000	---	8,080,000	70,000	7,849
SAINT CHARLES	3,104	412,000	665,000	---	---	185,000	---	---	1,262,000	---	---
SAINT CLOUD	60,076	1,880,000	15,375,000	---	41,770,000	69,620,000	11,287,915	400,000	140,332,915	54,900,000	14,151,963
SAINT JAMES	4,392	1,155,000	---	---	---	310,000	731,063	---	2,196,063	1,135,000	1,305,266
SAINT JOSEPH	4,934	1,165,000	---	---	3,700,000	995,000	---	---	5,860,000	---	---
SAINT LOUIS PARK	44,236	2,500,000	31,485,000	9,290,000	---	---	---	---	43,275,000	11,485,000	284,207
SAINT MICHAEL	8,291	---	---	---	9,100,000	10,086,898	---	---	19,186,898	360,000	1,318,267
SAINT PAUL	266,927	123,365,000	58,260,000	28,295,000	20,385,000	---	244,303,976	---	474,608,976	169,070,000	170,198,002
SAINT PAUL PARK	5,022	---	128,750	---	86,250	530,000	---	---	745,000	530,000	1,845,000
SAINT PETER	10,038	580,000	582,489	---	1,495,869	3,494,939	2,275,000	531,625	8,959,922	2,760,808	1,335,970
SARTELL	8,960	---	100,000	---	17,035,000	1,150,000	---	---	18,285,000	---	---
SAUK CENTRE	3,866	---	4,355,910	---	2,505,000	1,145,000	2,160,000	---	10,165,910	1,760,000	3,907,864
SAUK RAPIDS	9,957	45,000	5,990,000	---	9,395,000	795,000	---	---	16,225,000	1,780,000	172,595

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

Name of City	Population	TYPE OF BOND							Total Bonded Indebtedness	Refunding	Other Long Term Debt
		General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
SAVAGE	18,071	1,995,000	9,840,000	---	33,980,000	4,575,000	2,270,000	870,000	53,530,000	2,800,000	6,712,080
SHAKOPEE	17,251	2,880,000	2,020,000	---	15,090,000	865,000	13,600,000	---	34,455,000	1,790,000	1,086,267
SHOREVIEW	26,545	1,165,000	9,945,000	---	3,530,000	2,655,000	---	---	17,295,000	7,790,000	10,797,267
SHOREWOOD	7,082	---	---	285,000	410,000	2,290,000	---	---	2,985,000	125,000	255,795
SLEEPY EYE	3,720	835,000	40,000	---	1,275,000	1,170,000	---	---	3,320,000	2,045,000	---
SOUTH SAINT PAUL	20,194	765,000	7,800,000	---	7,870,000	2,130,000	---	---	18,565,000	8,750,000	---
SPRING LAKE PARK	7,142	392,450	---	---	5,685,000	---	---	---	6,077,450	347,800	835,340
STAPLES	2,973	28,500	---	---	3,883,000	---	---	---	3,911,500	1,520,000	99,803
STEWARTVILLE	5,319	685,000	1,428,089	---	465,000	4,650,000	---	---	7,228,089	785,000	223,724
STILLWATER	16,193	8,585,000	8,560,000	---	5,600,000	4,280,000	---	---	27,025,000	1,270,000	---
THIEF RIVER FALLS	8,484	---	---	---	4,775,000	5,611,725	---	---	10,386,725	---	960,658
TWO HARBORS	3,556	255,000	---	---	---	---	1,335,000	---	1,590,000	255,000	2,364,498
VADNAIS HEIGHTS	13,483	---	8,495,000	---	5,195,000	1,205,000	---	---	14,895,000	3,370,000	1,205,000
VIRGINIA	9,065	1,220,000	4,217,000	---	---	28,290,000	---	---	33,727,000	10,415,000	4,276,285
WACONIA	5,818	---	2,055,000	---	1,035,000	3,215,000	23,730,000	---	30,035,000	595,000	10,447,394
WADENA	4,274	---	---	---	5,530,000	180,000	1,250,000	---	6,960,000	---	338,426
WAITE PARK	6,599	890,000	2,230,000	---	5,530,000	---	3,235,000	---	11,885,000	2,500,000	---
WASECA	9,427	---	---	---	645,000	3,340,000	---	---	3,985,000	---	447,520
WAYZATA	4,174	85,000	14,275,000	---	220,000	45,000	---	---	14,625,000	4,860,000	---
WEST SAINT PAUL	19,648	775,000	---	---	12,545,000	1,455,000	940,000	---	15,715,000	5,820,000	650,818
WHITE BEAR LAKE	26,643	2,000,000	8,495,000	---	900,000	1,090,000	1,425,000	---	13,910,000	2,740,000	1,102,370
WILLMAR	18,903	---	255,000	---	9,400,000	13,429,974	8,610,000	---	31,694,974	3,115,000	5,484,160
WINDOM	4,543	---	---	---	1,584,619	9,164,951	---	---	10,749,570	525,000	56,000
WINONA	26,355	2,994,000	605,000	---	5,272,000	18,168,000	---	---	27,039,000	7,115,000	135,000
WOODBURY	42,342	21,620,000	1,425,000	---	38,020,000	4,215,000	5,000,000	2,625,000	72,905,000	12,475,000	5,685,690
WORTHINGTON	10,033	---	30,000	---	6,340,000	5,830,000	4,840,000	---	17,040,000	3,715,000	---
TOTAL	3,398,391	514,298,022	976,057,984	246,781,539	1,172,224,262	1,367,926,002	728,786,872	24,399,973	5,030,474,654	1,527,644,369	551,692,178

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**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AFTON	691	119,197	119,888	---	149,734	149,734	24.9%	823,097	18.2%
ALBERT LEA	3,710,143	4,206,674	7,916,817	3,708,807	4,745,899	8,454,706	6.8%	9,874,868	85.6%
ALEXANDRIA	1,874,774	(69,179)	1,805,595	2,264,487	82,762	2,347,249	30.0%	4,272,662	54.9%
ANDOVER	2,196,484	1,844,169	4,040,653	2,304,648	1,547,785	3,852,433	-4.7%	5,834,698	66.0%
ANOKA	2,800,000	872,218	3,672,218	3,100,000	972,685	4,072,685	10.9%	7,332,244	55.5%
APPLE VALLEY	2,700,000	8,294,304	10,994,304	2,700,000	12,700,480	15,400,480	40.1%	14,174,229	108.7%
ARDEN HILLS	553,571	2,173,464	2,727,035	579,742	313,603	893,345	-67.2%	2,528,825	35.3%
AUSTIN	3,000,000	2,206,274	5,206,274	3,000,000	2,468,647	5,468,647	5.0%	10,501,775	52.1%
BAXTER	541,017	295,342	836,359	729,341	712,333	1,441,674	72.4%	1,582,957	91.1%
BAYPORT	1,339,780	572,770	1,912,550	1,690,869	652,705	2,343,574	22.5%	1,376,333	170.3%
BELLE PLAINE	---	313,558	313,558	---	558,392	558,392	78.1%	1,513,692	36.9%
BEMIDJI	2,807,221	1,802,086	4,609,307	3,292,594	244,309	3,536,903	-23.3%	6,026,166	58.7%
BENSON	329,614	618,411	948,025	281,253	1,076,624	1,357,877	43.2%	1,929,474	70.4%
BIG LAKE	279,004	862,125	1,141,129	384,876	1,111,431	1,496,307	31.1%	1,677,043	89.2%
BLAINE	12,368,765	(375)	12,368,390	10,400,203	---	10,400,203	-15.9%	12,360,806	84.1%
BLOOMINGTON	14,823,590	(88,698)	14,734,892	41,383,868	(2,264)	41,381,604	180.8%	43,859,237	94.4%
BLUE EARTH	1,090,015	---	1,090,015	1,206,620	(2,235)	1,204,385	10.5%	2,003,515	60.1%
BRAINERD	2,620,041	(236,118)	2,383,923	3,351,830	(291,199)	3,060,631	28.4%	7,361,625	41.6%
BRECKENRIDGE	902,762	649,978	1,552,740	957,048	235,081	1,192,129	-23.2%	4,662,369	25.6%
BROOKLYN CENTER	5,726,226	1,977,644	7,703,870	5,937,168	2,990,024	8,927,192	15.9%	14,207,168	62.8%
BROOKLYN PARK	21,120	12,492,740	12,513,860	19,523	13,194,590	13,214,113	5.6%	28,426,494	46.5%
BUFFALO	---	1,044,841	1,044,841	---	463,137	463,137	-55.7%	3,819,860	12.1%
BURNSVILLE	5,371,941	---	5,371,941	7,071,656	---	7,071,656	31.6%	22,447,233	31.5%
CALEDONIA	---	(678,710)	(678,710)	---	(794,371)	(794,371)	-17.0%	1,160,573	-68.4%
CAMBRIDGE	672,242	352,978	1,025,220	979,317	396,474	1,375,791	34.2%	1,903,606	72.3%
CANNON FALLS	937,796	1,588,223	2,526,019	917,100	1,308,108	2,225,208	-11.9%	2,564,516	86.8%
CHAMPLIN	5,679,602	228,733	5,908,335	5,348,664	245,878	5,594,542	-5.3%	5,977,623	93.6%
CHANHASSEN	4,171,122	---	4,171,122	3,370,907	1,534,724	4,905,631	17.6%	9,438,892	52.0%
CHASKA	2,605,914	211,417	2,817,331	2,637,596	(196,568)	2,441,028	-13.4%	7,796,203	31.3%
CHISHOLM	---	1,450,686	1,450,686	---	1,500,121	1,500,121	3.4%	2,990,174	50.2%
CIRCLE PINES	1,387,223	126,905	1,514,128	1,427,332	186,347	1,613,679	6.6%	1,422,302	113.5%
CLOQUET	4,704,493	515,787	5,220,280	3,989,561	450,972	4,440,533	-14.9%	6,929,247	64.1%
COLUMBIA HEIGHTS	5,028,473	2,730,517	7,758,990	5,730,318	2,587,867	8,318,185	7.2%	9,204,962	90.4%
COON RAPIDS	9,137,284	3,919,074	13,056,358	10,207,562	4,120,710	14,328,272	9.7%	17,707,220	80.9%
CORCORAN	10,000	649,321	659,321	10,000	611,019	621,019	-5.8%	1,388,896	44.7%
COTTAGE GROVE	5,206,361	(180,194)	5,026,167	7,088,087	(343,304)	6,744,783	34.2%	8,616,234	78.3%
CROOKSTON	---	1,014,456	1,014,456	---	1,858,332	1,858,332	83.2%	5,241,804	35.5%
CRYSTAL	5,288,774	2,024,210	7,312,984	3,455,637	7,271,668	10,727,305	46.7%	8,518,878	125.9%
DAYTON	445,942	---	445,942	347,246	---	347,246	-22.1%	1,277,296	27.2%
DEEPHAVEN	2,649,367	---	2,649,367	2,654,568	---	2,654,568	0.2%	1,899,843	139.7%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DELANO	911,448	968,302	1,879,750	---	1,896,755	1,896,755	0.9%	1,942,824	97.6%
DETROIT LAKES	748,626	1,617,465	2,366,091	807,890	1,162,700	1,970,590	-16.7%	4,344,605	45.4%
DILWORTH	326,163	151,152	477,315	341,555	9,388	350,943	-26.5%	879,044	39.9%
DULUTH	1,045,560	24,561,701	25,607,261	2,169,076	29,723,912	31,892,988	24.5%	64,635,372	49.3%
EAGAN	9,490,383	3,163,296	12,653,679	7,471,457	5,724,402	13,195,859	4.3%	16,785,559	78.6%
EAST BETHEL	792,768	(58,679)	734,089	872,762	(1,961)	870,801	18.6%	1,395,735	62.4%
EAST GRAND FORKS	1,185,562	694,615	1,880,177	831,852	770,709	1,602,561	-14.8%	5,908,726	27.1%
EDEN PRAIRIE	917,684	4,848,414	5,766,098	1,969,261	5,578,092	7,547,353	30.9%	21,744,396	34.7%
EDINA	6,812,960	3,675,789	10,488,749	7,324,261	3,670,508	10,994,769	4.8%	18,783,965	58.5%
ELK RIVER	2,692,171	3,837,003	6,529,174	3,108,193	3,763,900	6,872,093	5.3%	6,109,643	112.5%
ELY	280,409	432,333	712,742	251,249	619,386	870,635	22.2%	3,048,826	28.6%
EVELETH	327,640	1,652,338	1,979,978	250,838	1,506,050	1,756,888	-11.3%	3,742,132	46.9%
FAIRMONT	3,618,175	(52,530)	3,565,645	3,556,364	785,818	4,342,182	21.8%	4,853,046	89.5%
FALCON HEIGHTS	617,346	1,055,358	1,672,704	617,245	920,089	1,537,334	-8.1%	1,477,488	104.1%
FARIBAULT	5,157,370	912,636	6,070,006	4,608,465	1,381,145	5,989,610	-1.3%	10,956,989	54.7%
FARMINGTON	737,541	424,543	1,162,084	1,105,252	303,629	1,408,881	21.2%	4,889,448	28.8%
FERGUS FALLS	2,543,291	1,091,045	3,634,336	2,714,210	1,759,561	4,473,771	23.1%	6,995,611	64.0%
FOREST LAKE	394,236	3,027,887	3,422,123	642,052	3,521,298	4,163,350	21.7%	3,075,589	135.4%
FRIDLEY	7,723,971	246,085	7,970,056	7,313,782	121,015	7,434,797	-6.7%	13,035,222	57.0%
GLENCOE	572,482	246,884	819,366	566,696	37,774	604,470	-26.2%	2,232,728	27.1%
GLENWOOD	300,000	1,694,840	1,994,840	2,078,531	---	2,078,531	4.2%	1,304,571	159.3%
GOLDEN VALLEY	7,418,363	202,699	7,621,062	7,883,600	148,504	8,032,104	5.4%	9,461,278	84.9%
GOODVIEW	---	353,781	353,781	---	387,409	387,409	9.5%	854,795	45.3%
GRAND RAPIDS	5,126,648	110,634	5,237,282	5,092,818	114,275	5,207,093	-0.6%	5,920,807	87.9%
GRANITE FALLS	309,232	545,663	854,895	295,825	568,163	863,988	1.1%	1,427,882	60.5%
GRANT	9,577	598,477	608,054	9,719	501,290	511,009	-16.0%	721,190	70.9%
HAM LAKE	1,431,680	18,106	1,449,786	1,593,780	132,942	1,726,722	19.1%	2,144,788	80.5%
HASTINGS	3,536,831	2,525,510	6,062,341	3,954,281	2,111,971	6,066,252	0.1%	7,348,586	82.5%
HERMANTOWN	1,334,827	602,168	1,936,995	2,024,862	472,062	2,496,924	28.9%	2,084,107	119.8%
HIBBING	2,255,000	1,100,162	3,355,162	2,510,359	1,068,135	3,578,494	6.7%	11,322,644	31.6%
HOPKINS	2,573,345	2,336,282	4,909,627	2,299,060	3,312,694	5,611,754	14.3%	7,333,981	76.5%
HUGO	810,872	---	810,872	1,283,488	---	1,283,488	58.3%	1,537,315	83.5%
HUTCHINSON	815,009	1,743,839	2,558,848	1,003,520	1,952,411	2,955,931	15.5%	7,126,356	41.5%
INDEPENDENCE	---	1,018,765	1,018,765	---	846,074	846,074	-17.0%	1,668,533	50.7%
INTERNATIONAL FALLS	---	7,628,860	7,628,860	---	6,094,272	6,094,272	-20.1%	5,484,224	111.1%
INVER GROVE HEIGHTS	3,138,153	---	3,138,153	3,495,273	---	3,495,273	11.4%	8,050,118	43.4%
JACKSON	1,027,296	353,347	1,380,643	1,090,706	338,948	1,429,654	3.5%	2,261,405	63.2%
JORDAN	335,132	60,616	395,748	366,661	80,929	447,590	13.1%	1,385,952	32.3%
KASSON	610,000	1,232,870	1,842,870	700,000	1,051,249	1,751,249	-5.0%	1,451,996	120.6%
LA CRESCENT	179,835	(34,967)	144,868	502,394	127,266	629,660	334.6%	1,246,320	50.5%

TABLE 21
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Name of City	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LAKE CITY	1,107,376	1,446,844	2,554,220	1,082,291	1,384,934	2,467,225	-3.4%	2,223,671	111.0%
LAKE ELMO	849,542	---	849,542	967,647	---	967,647	13.9%	1,501,206	64.5%
LAKEVILLE	5,989,653	---	5,989,653	6,756,342	---	6,756,342	12.8%	11,098,029	60.9%
LAUDERDALE	---	342,792	342,792	---	365,551	365,551	6.6%	524,213	69.7%
LE SUEUR	698,196	(29,138)	669,058	922,248	(52,024)	870,224	30.1%	2,690,726	32.3%
LINO LAKES	3,349,835	---	3,349,835	3,354,600	(1,524)	3,353,076	0.1%	6,198,146	54.1%
LITCHFIELD	319,825	673,613	993,438	287,127	492,505	779,632	-21.5%	2,701,482	28.9%
LITTLE CANADA	1,562,180	---	1,562,180	1,527,472	---	1,527,472	-2.2%	1,968,026	77.6%
LITTLE FALLS	376,273	192,251	568,524	(189,731)	349,871	160,140	-71.8%	3,032,402	5.3%
LONG PRAIRIE	500,000	191,370	691,370	519,000	156,649	675,649	-2.3%	1,198,090	56.4%
LUVERNE	938,616	36,765	975,381	873,146	38,793	911,939	-6.5%	1,923,799	47.4%
MAHTOMEDI	702,786	(6,031)	696,755	713,955	---	713,955	2.5%	2,627,004	27.2%
MANKATO	6,190,000	969,476	7,159,476	7,370,657	(400,516)	6,970,141	-2.6%	17,942,063	38.8%
MAPLE GROVE	376,735	3,027,603	3,404,338	191,775	3,759,455	3,951,230	16.1%	18,252,922	21.6%
MAPLEWOOD	6,074,165	388,171	6,462,336	6,948,105	310,198	7,258,303	12.3%	13,633,774	53.2%
MARSHALL	4,786,907	1,299,245	6,086,152	4,164,920	1,721,030	5,885,950	-3.3%	7,415,634	79.4%
MEDINA	858,548	1,087,969	1,946,517	944,459	709,824	1,654,283	-15.0%	2,012,813	82.2%
MELROSE	3,209,088	463,211	3,672,299	3,435,942	478,585	3,914,527	6.6%	1,377,112	284.3%
MENDOTA HEIGHTS	1,742,000	1,793,448	3,535,448	1,809,522	1,771,773	3,581,295	1.3%	3,445,564	103.9%
MINNEAPOLIS	5,941,000	55,313,000	61,254,000	8,342,000	106,369,000	114,711,000	87.3%	348,483,000	32.9%
MINNETONKA	750,000	6,417,427	7,167,427	900,000	6,507,790	7,407,790	3.4%	17,209,845	43.0%
MINNETRISTA	673,515	571,400	1,244,915	684,175	568,939	1,253,114	0.7%	1,889,819	66.3%
MONTEVIDEO	854,906	280,335	1,135,241	762,890	353,593	1,116,483	-1.7%	2,641,398	42.3%
MONTICELLO	1,987,454	6,575,670	8,563,124	2,111,104	7,167,371	9,278,475	8.4%	4,084,402	227.2%
MOORHEAD	6,539,531	18,252	6,557,783	6,196,023	478,557	6,674,580	1.8%	16,255,903	41.1%
MORA	67,304	1,123,675	1,190,979	70,219	1,014,341	1,084,560	-8.9%	1,817,373	59.7%
MORRIS	1,380,184	60,567	1,440,751	1,439,077	104,234	1,543,311	7.1%	3,084,236	50.0%
MOUND	280,137	1,578,087	1,858,224	299,461	1,629,893	1,929,354	3.8%	3,179,653	60.7%
MOUNDS VIEW	6,112,065	221,553	6,333,618	6,277,524	302,712	6,580,236	3.9%	3,977,212	165.4%
MOUNTAIN IRON	---	---	---	---	---	---	---	2,060,768	---
NEW BRIGHTON	5,597,928	---	5,597,928	5,985,284	---	5,985,284	6.9%	6,805,626	87.9%
NEW HOPE	3,507,275	1,138,364	4,645,639	3,221,410	1,849,461	5,070,871	9.2%	8,172,536	62.0%
NEW PRAGUE	739,574	1,160,846	1,900,420	1,589,968	238,363	1,828,331	-3.8%	1,879,867	97.3%
NEW ULM	3,339,209	807,495	4,146,704	1,548,562	876,871	2,425,433	-41.5%	7,216,004	33.6%
NEWPORT	1,047,855	38,028	1,085,883	988,953	180,459	1,169,412	7.7%	1,790,091	65.3%
NORTH BRANCH	1,153,808	(571,516)	582,292	1,432,545	(700,271)	732,274	25.8%	2,104,538	34.8%
NORTH MANKATO	1,703,430	---	1,703,430	1,594,905	---	1,594,905	-6.4%	4,036,324	39.5%
NORTH OAKS	333,725	607,343	941,068	369,947	806,155	1,176,102	25.0%	1,068,918	110.0%
NORTH SAINT PAUL	2,386,796	---	2,386,796	3,072,337	---	3,072,337	28.7%	3,402,765	90.3%
NORTHFIELD	---	2,319,166	2,319,166	---	1,503,884	1,503,884	-35.2%	7,537,205	20.0%

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Name of City	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NORWOOD-YOUNG AMERICA	---	1,846,232	1,846,232	---	2,047,995	2,047,995	10.9%	856,055	239.2%
OAK GROVE	424,194	1,666,710	2,090,904	431,426	2,062,451	2,493,877	19.3%	1,200,336	207.8%
OAK PARK HEIGHTS	1,164,154	(109,923)	1,054,231	1,195,205	(177,557)	1,017,648	-3.5%	2,164,408	47.0%
OAKDALE	4,715,737	798,761	5,514,498	5,062,638	930,220	5,992,858	8.7%	7,022,701	85.3%
OLIVIA	262,419	(12,611)	249,808	200,000	62,391	262,391	5.0%	1,118,781	23.5%
ORONO	3,212,594	1,791,300	5,003,894	2,921,841	2,005,873	4,927,714	-1.5%	3,754,668	131.2%
OSSEO	---	549,805	549,805	---	633,306	633,306	15.2%	918,086	69.0%
OTSEGO	---	823,189	823,189	---	1,170,894	1,170,894	42.2%	1,120,872	104.5%
OWATONNA	3,870,490	154,056	4,024,546	3,928,739	488,147	4,416,886	9.7%	11,684,273	37.8%
PARK RAPIDS	657,803	582,048	1,239,851	642,101	536,498	1,178,599	-4.9%	1,636,885	72.0%
PINE CITY	---	913,610	913,610	---	1,035,594	1,035,594	13.4%	1,047,082	98.9%
PIPESTONE	1,865,187	268,202	2,133,389	2,469,102	197,223	2,666,325	25.0%	2,119,071	125.8%
PLAINVIEW	759,945	155,478	915,423	966,456	463,838	1,430,294	56.2%	1,237,606	115.6%
PLYMOUTH	7,307,563	---	7,307,563	7,571,742	---	7,571,742	3.6%	21,061,565	36.0%
PRINCETON	839,270	361,860	1,201,130	876,720	517,462	1,394,182	16.1%	1,545,279	90.2%
PRIOR LAKE	2,574,640	---	2,574,640	3,181,070	---	3,181,070	23.6%	6,219,556	51.1%
PROCTOR	---	326,969	326,969	---	446,965	446,965	36.7%	1,212,533	36.9%
RAMSEY	2,002,783	6,545,395	8,548,178	2,212,240	5,533,394	7,745,634	-9.4%	5,099,656	151.9%
RED WING	9,365,612	(403,588)	8,962,024	7,504,902	(2,783,141)	4,721,761	-47.3%	13,838,760	34.1%
REDWOOD FALLS	1,645,783	704,624	2,350,407	826,663	828,860	1,655,523	-29.6%	2,997,880	55.2%
RICHFIELD	5,129,107	235,762	5,364,869	5,166,138	299,222	5,465,360	1.9%	20,340,092	26.9%
ROBBINSDALE	256,080	9,479,282	9,735,362	235,564	7,800,920	8,036,484	-17.5%	8,235,659	97.6%
ROCHESTER	7,157,332	12,577,285	19,734,617	6,750,558	14,557,002	21,307,560	8.0%	45,838,459	46.5%
ROCKFORD	627,528	52,981	680,509	528,090	(254,299)	273,791	-59.8%	984,008	27.8%
ROSEMOUNT	2,301,741	1,734,429	4,036,170	2,881,697	2,026,329	4,908,026	21.6%	4,877,278	100.6%
ROSEVILLE	5,693,766	(2,120,692)	3,573,074	5,704,696	(1,786,638)	3,918,058	9.7%	12,847,397	30.5%
SAINT ANTHONY	---	1,005,878	1,005,878	1,254,303	---	1,254,303	24.7%	3,361,162	37.3%
SAINT CHARLES	154,508	822,539	977,047	208,123	919,397	1,127,520	-15.4%	1,058,264	106.5%
SAINT CLOUD	15,893,920	6,363,570	22,257,490	10,494,114	8,528,517	19,022,631	-14.5%	32,541,801	58.5%
SAINT JAMES	1,322,051	277	1,322,328	1,118,701	741	1,119,442	-15.3%	2,063,594	54.2%
SAINT JOSEPH	1,019,532	597,210	1,616,742	1,172,015	540,189	1,712,204	5.9%	1,208,469	141.7%
SAINT LOUIS PARK	9,310,406	---	9,310,406	10,942,375	---	10,942,375	17.5%	20,414,451	53.6%
SAINT MICHAEL	979,695	(136,881)	842,814	1,228,271	(107,311)	1,120,960	33.0%	4,985,707	22.5%
SAINT PAUL	49,978,815	30,609,229	80,588,044	45,306,968	32,273,390	77,580,358	-3.7%	238,645,603	32.5%
SAINT PAUL PARK	970,367	1,068,190	2,038,557	797,635	1,140,093	1,937,728	-4.9%	1,520,898	127.4%
SAINT PETER	---	1,656,054	1,656,054	---	2,575,878	2,575,878	55.5%	5,499,000	46.8%
SARTELL	1,516,990	---	1,516,990	1,373,238	---	1,373,238	-9.5%	2,407,012	57.1%
SAUK CENTRE	442,478	135,240	577,718	437,220	20,152	457,372	-20.8%	2,027,943	22.6%
SAUK RAPIDS	2,310,027	(1,217)	2,308,810	2,036,671	(24,274)	2,012,397	-12.8%	3,913,304	51.4%
SAVAGE	1,598,568	4,203,195	5,801,763	1,411,602	4,423,947	5,835,549	0.6%	6,884,788	84.8%

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SHAKOPEE	564,300	3,455,447	4,019,747	2,082,300	2,618,038	4,700,338	16.9%	7,476,035	62.9%
SHOREVIEW	2,910,801	---	2,910,801	3,014,527	---	3,014,527	3.6%	8,802,348	34.2%
SHOREWOOD	1,458,046	---	1,458,046	1,531,901	---	1,531,901	5.1%	2,189,048	70.0%
SLEEPY EYE	---	643,678	643,678	---	450,592	450,592	-30.0%	1,958,516	23.0%
SOUTH SAINT PAUL	42,639	379,338	421,977	58,608	569,315	627,923	48.8%	9,729,285	6.5%
SPRING LAKE PARK	871,662	402,414	1,274,076	1,024,848	424,433	1,449,281	13.8%	2,393,741	60.5%
STAPLES	625,000	1,596,633	2,221,633	625,000	1,666,683	2,291,683	3.2%	991,631	231.1%
STEWARTVILLE	666,952	942,821	1,609,773	730,292	957,322	1,687,614	4.8%	1,312,883	128.5%
STILLWATER	2,489,887	---	2,489,887	2,897,918	---	2,897,918	16.4%	8,394,602	34.5%
THIEF RIVER FALLS	---	156,543	156,543	---	131,162	131,162	-16.2%	5,163,006	2.5%
TWO HARBORS	---	(506,944)	(506,944)	---	(475,009)	(475,009)	6.3%	2,693,542	-17.6%
VADNAIS HEIGHTS	1,423,355	11,844,023	13,267,378	1,545,555	10,884,474	12,430,029	-6.3%	3,101,592	400.8%
VIRGINIA	7,475,685	2,624,687	10,100,372	7,371,710	8,215,169	15,586,879	54.3%	7,882,510	197.7%
WACONIA	321,847	3,040,119	3,361,966	464,311	4,464,449	4,928,760	46.6%	1,862,848	264.6%
WADENA	742,603	202,907	945,510	844,890	307,682	1,152,572	21.9%	1,641,087	70.2%
WAITE PARK	2,147,992	1,839,085	3,987,077	1,578,127	1,985,590	3,563,717	-10.6%	2,629,927	135.5%
WASECA	2,859,272	---	2,859,272	2,921,672	(14,044)	2,907,628	1.7%	3,971,599	73.2%
WAYZATA	1,557,530	---	1,557,530	1,709,310	---	1,709,310	9.7%	2,616,062	65.3%
WEST SAINT PAUL	3,780,407	201,665	3,982,072	3,853,025	141,436	3,994,461	0.3%	7,102,400	56.2%
WHITE BEAR LAKE	2,025,000	1,516,262	3,541,262	2,100,000	1,714,560	3,814,560	7.7%	6,612,669	57.7%
WILLMAR	14,949,885	---	14,949,885	16,101,122	---	16,101,122	7.7%	8,071,843	199.5%
WINDOM	---	376,371	376,371	---	408,198	408,198	8.5%	2,130,251	19.2%
WINONA	7,575,351	---	7,575,351	6,472,443	---	6,472,443	-14.6%	13,991,504	46.3%
WOODBURY	8,414,352	2,760,644	11,174,996	9,411,338	2,624,450	12,035,788	7.7%	13,985,346	86.1%
WORTHINGTON	1,728,806	---	1,728,806	1,919,175	---	1,919,175	11.0%	4,580,908	41.9%
TOTAL	<u>487,078,816</u>	<u>334,749,539</u>	<u>821,828,355</u>	<u>521,098,522</u>	<u>413,569,888</u>	<u>934,668,410</u>	<u>13.7%</u>	<u>1,768,868,719</u>	<u>52.8%</u>

APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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Appendix A

Factors Influencing City Finances

The finances of cities are affected by many different factors. Some of the variation results from decisions made by city officials. Some is due to factors outside the control of the elected officials, such as a city's size, the economic status of its residents, or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, access to taconite aid, and many other interrelated factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the city. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on city finances, while others might be one-time events.

A. Demographics

Age of Housing. In the metropolitan area, the average age of housing in a city reflects not only the probable condition of the city's infrastructure, but several other conditions as well. The League of Minnesota Cities (LMC) found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

Population. Cities with larger populations face certain challenges not encountered by smaller cities. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates.

Population Decline. A large loss of population can have a very significant effect upon a city's spending. The costs of a city's infrastructure and many of its services do not go down immediately when a number of city residents move away. The city must then make decisions to do without certain services or to raise the property taxes on the remaining citizens to pay for the services.

Income. Income is indirectly related to a city's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a city's tax capacity. Poverty rates, in turn, will be higher creating greater demand for public services.

Crime Rate. Higher crime rates require a correspondingly high level of public safety services. Cities that host sporting and other entertainment events can draw large crowds of nonresidents and create unusual public safety service demands. In addition, higher levels of poverty are also associated with the crime rate of a city and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors including: the number, type and use of personnel, the scope of services, and amount of shared services. In addition, the demographics and mix of facilities within the city may affect expenditures for public safety.

B. Geographic Location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a higher demand for public assistance at the same time reducing the tax capacity of the area. Agricultural issues may result in lower property values and a decline in revenues for cities in regions whose economies are primarily agriculturally-based. Cities located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

C. Revenue Sources

Tax Capacity. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs. The greater the amount and types of revenue available to a city, the more it will spend.

Taconite Aid. Many cities located in the “Iron Range” are eligible to receive special funding in the form of taconite aid. For a number of years, revenues in these cities were greater than they might have been without the distribution of taconite aid, especially for cities without taconite processing plants. In addition, the availability of taconite aid enabled these cities to spend without raising property taxes.

Enterprise Funds. Services provided through enterprise funds allow cities to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, cities may be able to keep down the level of general property taxes needed to provide services.

D. Shared Services, Joint Powers Agreements

A significant practice among cities is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59 (1999). Such arrangements allow cities to provide services jointly with other cities and thus pool their resources. For example, the metropolitan cities of Circle Pines, Lexington, and Centerville have a joint powers agreement to provide police protection services.

A number of cities share services through the use of contracts. For example, the City of St. Paul contracts with several other cities in Ramsey County for the provision of water. The City of St. Anthony contracts with Falcon Heights and Lauderdale to provide police protection. In Greater Minnesota, the City of Thief River Falls provides fire services to five townships on a contractual basis.

Shared service arrangements are not necessarily formal; some cities provide services to other jurisdictions on an informal basis. By sharing the costs of services, cities can achieve greater economies of scale and avoid duplicating services and capital investments. Cities that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by revenues provided by the other participating entities.

E. Proximity to County, Regional, or State-Run Programs/Facilities

Cities that are located near county, regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. For example, the city that houses the county library probably won't build their own. Similarly, cities located close to a regional or state park may opt not to develop or expand their own park program. Smaller cities located near larger cities may do the same.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service demands and costs. Cities that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Types of Industry Present and Service Demands

One factor that can have a significant effect on an individual city's situation is the type of industry present in the city. For example, industries such as paper mills may place particularly heavy burdens on the city's water supply, sewers, fire department, or streets. At the same time, the presence of these industries contributes to the property tax base of the city. Expenditures for these services may be higher than for other cities, but the cost is not necessarily borne by the residents of the city.

G. Source of Labor

The extent to which a city depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts for specific projects or for general services. Besides lower wages to part-time employees, an important reduction created through these types of arrangements is in the area of fringe benefits, which are not generally paid to either part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some cities' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult for these cities to control.

H. Other Factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Cities affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, cities may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in city expenditures should be pursued with city officials.

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APPENDIX B

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESERVED FUND BALANCES

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Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, city fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries.

- ! Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- ! Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- ! Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- ! Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary source of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

The unique fiscal characteristics of individual cities make it impossible to apply a single standard for fund balances to all cities. While some cities may require a fund balance equivalent to 40 percent of their total current expenditures, other cities may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing.

! If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

! Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

GLOSSARY

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Glossary

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

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

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

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

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

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges

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

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

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

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

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

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

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

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

Glossary

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

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

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

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

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

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

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

Glossary

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

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

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

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

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

TAX INCREMENTS - These revenues refer to the amount of resources cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

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

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

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

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

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

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- ! ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 1998***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. August 2000
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- ! ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1998***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. September 2000
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1998***
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- ! ***Ranking of 1998 Per Capita Expenditures of Counties***
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