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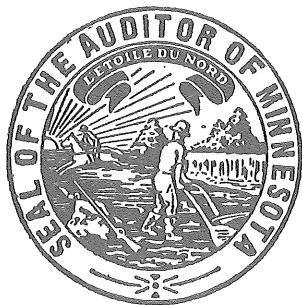
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REPORT OF THE
STATE AUDITOR of MINNESOTA
on the
REVENUES, EXPENDITURES, AND DEBT OF THE CITIES
in
MINNESOTA

FOR THE FISCAL YEARS ENDED
DURING THE PERIOD
JULY 1, 1976 to JUNE 30, 1977



BERT W. MATTSON

State Auditor
Paul, Minnesota

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STATE OF MINNESOTA

P R E F A C E

The annual report of the State Auditor covers the revenues, expenditures, indebtedness, taxable valuations and tax levies of the cities of Minnesota for the year 1976. Included in this report are the operations of municipalities whose fiscal year ended between January 1 and June 30, 1977, as well as those operating on the calendar year basis. This data has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 3.976 and 3.977.

This report has been prepared by computer, using the Minnesota Analysis and Planning System (MAPS) at the University of Minnesota. Those wishing to make further analysis of the data may contact MAPS for assistance.

The State Auditor expresses his appreciation to the clerks and municipal finance officers whose helpful assistance has contributed to the preparation of this report.



Robert W. Mattson
State Auditor

November 1977

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INTRODUCTION

SCOPE

This report covers the financial operations of the 855 cities in Minnesota for the calendar year 1976. The sources of these data are annual city financial statements, reports of audits by public accountants and the State Auditor, county auditor's tax abstracts and reports of indebtedness, and the Department of Revenue records of state shared tax distributions and grants, taxable valuations, and tax levies.

Generally, the larger cities report on the modified accrual basis of accounting, or accrual basis for certain types of funds, and financial data is taken from audit reports. Most cities under 2,500 in population are not audited, and the data is taken from statements of cash receipts and disbursements.

Financial operations reported in Tables 1 through 5 include the general fund and other funds, except enterprise funds.

The financial operations of the municipal public service enterprises are presented separately from the governmental operations. These enterprises operate wholly or in large part from revenue derived from the sale of goods or services. When possible, each enterprise is presented separately on a revenue and expenditure basis. However, in some municipalities the operations of two or more enterprises are combined or the governmental function of sanitary sewers and sewage disposal are combined with the operations of the water utility. In these instances they are presented with appropriate footnotes.

Seven cities failed to submit financial statements. The combined population of these cities represents less than one-tenth of one percent of the total city populations.

Receipts and disbursements for governmental functions are summarized by population groups based on the Federal

census, as revised by Municipal Commission orders, and Metropolitan Council estimates. The population groups correspond to the legal definitions of the 1st, 2nd, 3rd and 4th class cities. The latter group is further divided between those over and under 2,500 population. This grouping is for the purpose of making comparison of financial data between groups as well as between municipalities of similar size.

The city of Hermantown was incorporated effective January 1, 1976 and is included in this report for the first time. The city of Cohasset was dissolved in November 1975 and does not appear in this report.

The fiscal year of cities ends on various dates during the year. Five cities changed their fiscal years to December 31st during 1976. The financial data in this report are for the periods shown below.

Class of Unit	Fiscal Year Ended
All Statutory Cities	December 31, 1976
Eighty-five home rule charter cities)
One city	January 31, 1977
Five cities	February 28, 1977
Five cities	March 31, 1977
Two cities	May 31, 1977
Three cities	June 30, 1977
One City	September 30, 1976

Statutory cities operate under the laws of the State. Effective July 1, 1975, cities operating under general special incorporation acts became statutory cities. The remaining cities are governed by home rule charter.

GENERAL SUMMARY

TAXABLE VALUATIONS AND TAX LEVIES

Data on the ad valorem tax on real and personal property in each population group and for all municipalities are presented in the following table.

Population Group	Taxable Valuation Per Capita 1974	Taxable Valuation Per Capita 1975
Over 100,000	\$2,810.72	\$3,062.89
20,000 to 100,000	3,289.44	3,806.72
10,000 to 20,000	2,662.37	3,117.12
2,500 to 10,000	2,407.67	2,593.52
Under 2,500	1,887.84	2,145.29
All Municipalities	\$2,752.22	\$3,097.37

Taxable valuation per capita in all municipalities increased \$345.15 or 12.5% in 1975. The changes in valuation in each population group varied from an \$185.85 increase or 7.7% in the 2,500 to 10,000 group to an increase of \$517.28 or 15.7% in the 20,000 to 100,000 group.

The amount of city taxes levied per capita in all municipalities increased \$2.56 or 3.5%. This was less than the percentage of increase in taxable valuation, which resulted in the average tax rate decreasing by 2.13 mills. The municipal taxes levied per capita in each group ranged from an increase of

Taxable valuations are based on assessments made in 1975 and on which taxes were levied that year for collection in 1976, together with comparable data for the preceding year.

Population Group	Taxable Valuation Per Capita		Tax Levied Per Capita		Average Tax Rate (Mills)	
	1974	1975	1974	1975	1974	1975
Over 100,000	\$130.72	\$120.73	46.51	39.42		
20,000 to 100,000	57.14	64.04	17.37	16.82		
10,000 to 20,000	57.54	64.71	21.61	20.76		
2,500 to 10,000	47.89	54.52	19.89	21.02		
Under 2,500	43.23	53.48	22.90	24.93		
All Municipalities	\$ 73.19	\$ 75.75	26.59	24.46		

\$10.25 or 23.7% in the under 2,500 group to a decrease of \$9.99 or 7.6% in the over 100,000 group. Average mill rates for these groups increased 2.03 mills and decreased 7.09 mills, respectively.

Sixteen cities levied no property tax in 1975. These cities were all in the under 2,500 group and all have a population of less than 200.

GOVERNMENTAL OPERATIONS

REVENUE

Revenue receipts for the governmental operations of all municipalities in 1976 totaled \$875.6 million which was \$121.6 million or 16.1% higher than in 1975. The total revenue per capita was \$284.43 compared to \$242.33 in 1975. The amount per capita in each population group was as follows:

Population Group	Per Capita
100,000 and over	\$422.03
20,000 to 100,000	245.24
10,000 to 20,000	256.42
2,500 to 10,000	222.19
Under 2,500	214.16

Total operating revenue of the 855 cities came from three principal sources: (1) taxes (25.9%); (2) Intergovernmental revenue (40.4%) — federal and state grants to local governments; (3) Other revenue (33.7%) — consisting principally of charges for services, special assessments, public enterprise profits, licenses, fines and interest on investments.

Revenue from taxes totaled \$226.3 million which was 3.7% more than in 1975 (see Table 1). The three first-class cities received 31.6% of their revenue from taxes, while the other cities in the state averaged about 22.4%.

Intergovernmental revenue, the largest source of governmental revenue, totaled \$353.5 million, which was 40.4% of the total revenue compared with \$273.7 million or 36.3% from that source in 1975. Revenue from this source ranged from 29.9% in the 20,000 to 100,000 population group to 48.6% in the over 100,000 population group. Intergovernmental revenue by major class of city is summarized below.

	Intergovernmental Revenue for 1976				
	Over 100,000	20,000-100,000	10,000-20,000	2,500-10,000	Under 2,500
State Grants — Local Government					
Aid, Homestead Credit, and Taconite H.C., etc.	\$ 64,766,398	\$34,458,026	\$21,390,761	\$23,438,963	\$20,899,813
State Grants — Highways	9,942,119	7,031,697	4,422,391	1,885,788	183,6
State Grants — Other Purposes	8,773,364	3,824,467	3,984,419	2,897,555	2,823,6
County Grants — Highways	958,790	743,321	542,622	422,128	436,2
County Grants — Other Purposes	3,209,188	2,961,475	1,752,883	1,308,266	2,033,5
Grants — Other Local Units	2,604,416	1,437,505	824,652	1,560,877	1,914,9
Federal Grants — Other	57,761,459	9,908,814	7,648,420	4,870,180	4,894,8
Federal Revenue Sharing	13,694,801	7,474,408	4,392,873	4,646,560	4,923,8
Total Intergovernmental Revenue	\$161,710,535	\$67,839,713	\$44,959,021	\$41,030,317	\$39,10,10,6

Charges for services which totaled \$94.9 million were \$8.8 million or 10% higher than in 1975.

Special assessments totaled \$113.5 million and accounted for 13.0% of the total revenue compared with \$88.6 million or 11.7% in 1975. The percentage of revenue from this source ranged from 3.8% in the over 100,000 population group to 2.2% in the 20,000 to 100,000 population group.

Contributions from public service enterprises totaled \$22.8 million or 2.6% of total revenue. This revenue is largely profits of municipal liquor stores and electric utilities, neither of which are operated by the three largest cities. This is an important source of revenue in the under 2,500 group where it accounts for 8.8% of revenue. In a number of municipalities in this group it is the largest source of revenue and in some exceeds 50% of revenue.

Interest on investments which totaled \$26.5 million was down \$3.45 million and accounted for 3.0% of revenue from this source compared with 4.0% in 1975. Other sources of revenue together totaled \$38.1 million and accounted for 4.3% of total revenue.

EXPENDITURES

Expenditures for governmental functions by all municipalities in 1976 totaled \$908.9 million which was \$61.4 million or 7.2% higher than in 1975. Expenditures for public safety and highways each exceed \$170 million.

The costliest governmental function was public safety where expenditures totaled \$183.0 million. This was \$17.4 million or 10.4% higher than in 1975. Municipalities in the over 100,000 population group accounted for \$7.9 million of this increase and the cities in the 10,000 to 20,000 population group increased \$4.5 million. Some \$13.6 million or 7.4% of the expenditures for public safety are for new equipment or capital outlay.

Expenditures for highways or streets totaled \$170.3 million. This was \$4.89 million or 2.9% more than in 1975. Construction of highways totaled \$91.8 million or 53.9% of these expenditures.

Expenditures of \$130.8 million for sanitation were up \$15.7 million or 13.6%. This is the most costly function in the 10,000-20,000 population group, with expenditures of 21.7%. Percentages in the other groups ranges from 9.6% to 19.4%.

Expenditures for recreation including parks totaled \$88.0 million and accounted for 9.7% of the total expenditures compared with \$80.6 million or 9.5% in 1975.

The unallocated expenditures classification totaled \$132.4 million or 14.6% of expenditures. The majority of that amount, \$90.5 million, is in the three largest cities, where unallocated community development block grants, housing and redevelopment, C.E.T.A. programs, other federal programs and unallocated pension contributions account for over \$61.1 million.

Interest payments which totaled \$61.3 million increased 8.8% over the preceding year. This is accounted for by higher interest rates on bonds issued in the last few years and the increase in outstanding indebtedness.

Figure 1 depicts the share each source of revenue provides and the proportionate cost of each governmental function. Figure 2 shows the change in the total amount of governmental revenue and expenditures in the last 10 years.

OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate several types of public service enterprises. Seven are presented on separate tables and others are combined in one table as "Other service enterprises". Electric utilities which operate generation and distribution systems are presented separately from those which operate distribution systems only. Some of the former, however, purchase a part of the electricity needed from private or other public sources.

When possible, the financial operations of these enterprises are presented on the accrual basis rather than cash basis. The basis of accounting is disclosed by appropriate footnotes in the Tables.

The following two-year summary of operations by type of enterprise is presented for the purpose of comparison.

	1975	1976
Water Utilities		
Operating Revenue	\$63,772,305	\$74,228,095
Operating Expense	55,752,920	62,565,879
Income from Operations	\$ 8,019,385	\$11,662,216
Electric Utilities		
Generation and Distribution		
Operating Revenue	\$70,567,987	\$83,563,102
Operating Expense	58,660,212	70,163,162
Income from Operations	\$11,907,775	\$13,399,940
Distribution Systems Only		
Operating Revenue	\$26,731,387	\$31,967,112
Operating Expense	22,229,382	26,023,584
Income from Operations	\$ 4,502,005	\$ 5,943,528
Heat Utilities		
Operating Revenue	\$ 8,001,968	\$ 7,065,467
Operating Expense	8,326,914	7,265,156
Loss from Operations	\$ (324,946)	\$ (199,689)
Gas Utilities		
Operating Revenue	\$21,927,952	\$24,208,609
Operating Expense	19,896,154	21,746,707
Income from Operations	\$ 2,031,798	\$ 2,461,902
Hospitals		
Operating Revenue	\$48,915,956	\$54,655,168
Operating Expense	48,135,217	54,116,693
Income from Operations	\$ 780,739	\$ 538,475
Nursing Homes		
Operating Revenue	\$13,714,842	\$15,815,765
Operating Expense	13,658,557	15,502,716
Income from Operations	\$ 56,285	\$ 313,049
Other Service Enterprises		
Operating Revenue	\$ 610,452	\$ 746,295
Operating Expense	481,192	950,058
Income (loss) from Operations	\$ 129,260	\$ (203,763)

Operating revenue and expenses were both higher for all types of enterprises, except heat utilities, in 1976. The increase in operating revenue exceeded the increase in operating expense for all of the enterprises, except for hospitals and other service enterprises. Other service enterprises include four transit systems reported in this table for the first time, and all showing operating losses.

The following is a two year summary of liquor store operations.

	1975		1976	
	Amount	Per Cent of Sales	Amount	Per Cent of Sales
Sales	\$109,010,648	100.0	\$111,858,593	100.0
Cost of Sales	73,096,318	67.0	74,937,120	67.0
Gross Profit	\$ 35,914,330	33.0	\$ 36,921,473	33.0
Operating Expense	24,288,646	22.3	26,568,969	23.7
Operating Income	\$ 11,625,684	10.7	\$ 10,352,504	9.3

Total sales were up \$2.8 million, cost of sales were up \$1.8 million and gross profit was up \$1.0 million. Operating expense rose \$2.3 million resulting in a decrease of \$1.3 million in operating income. Contributions to governmental funds totaled \$9.9 million, compared to \$10.4 million in 1975.

INDEBTEDNESS

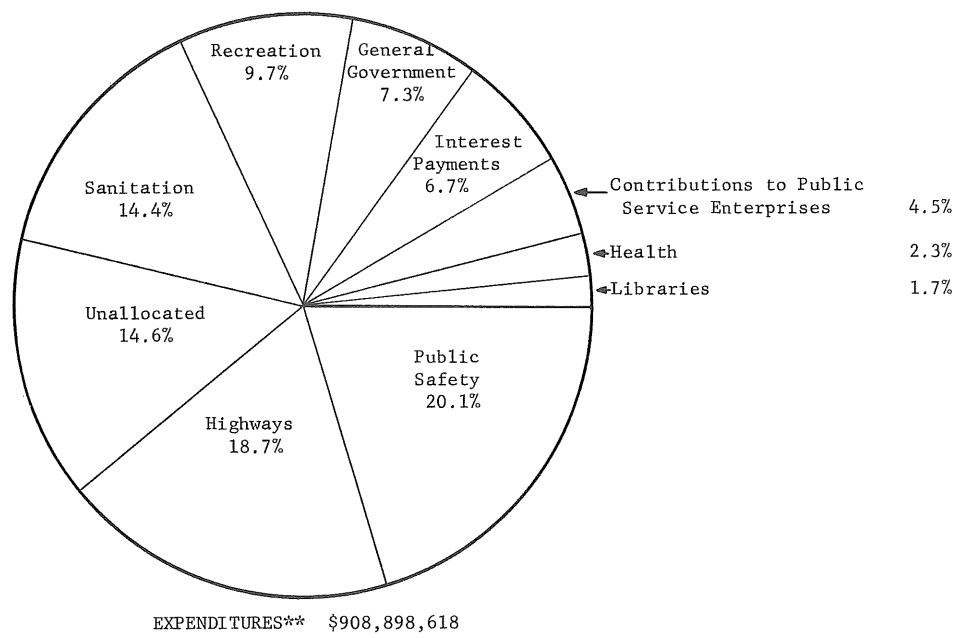
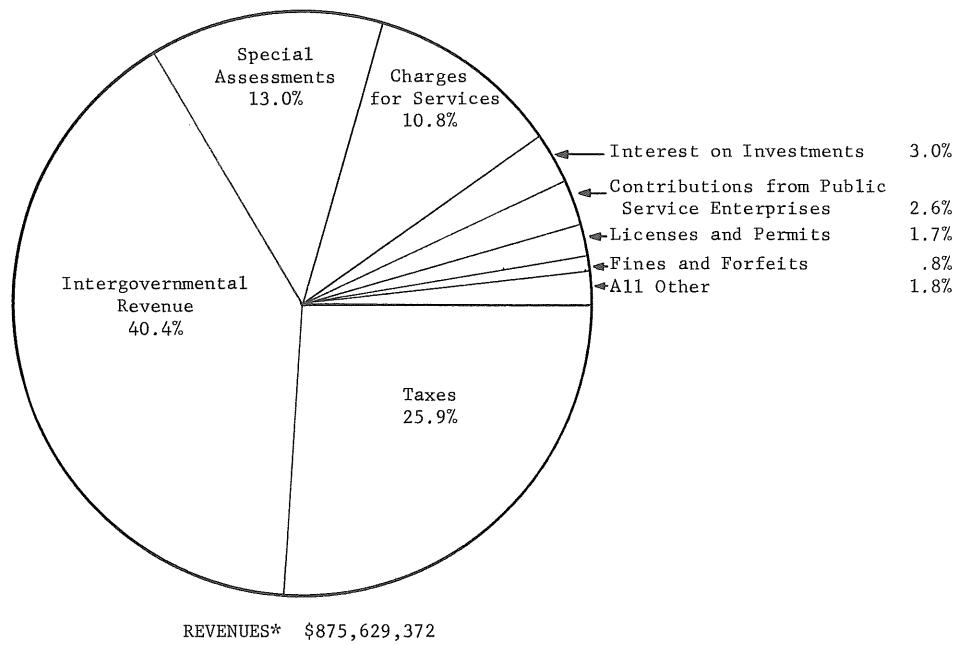
Outstanding indebtedness of cities is presented in Table 14 classified by type of bond. The five types are general obligation, which are bonds payable from a general tax levy; special assessment, which are payable wholly or in part from special assessments; revenue bonds, which are payable from revenues of public service enterprises; refunding bonds; and other, which consists primarily of bonds payable from Municipal State-aid street allocations. Revenue bonds may have to be paid by property taxes in some instances if revenues are not sufficient to cover debt service, therefore, the General Obligation classification may not include all debt service to be paid by property taxes.

During the year 1976 bonds totaling \$289.5 million were issued and \$199.8 million were retired, leaving \$1.51 billion outstanding at the end of that year.

Figure 3 shows the amount of bonds outstanding at the end of each year since 1966. During the current period the amount outstanding has increased \$89.8 million or 6.3%.

REVENUES, EXPENDITURES, AND DEBT
OF
THE CITIES

FIGURE 1
THE CITIES - 1976



* Does not include borrowing, agency, trust, investment, or public enterprise receipts.

** Current expense and capital outlay, excluding public service enterprise expenditures.

FIGURE 2

THE CITIES

GOVERNMENTAL REVENUE AND EXPENDITURES

For the Years 1966 - 1976

(Millions of Dollars)

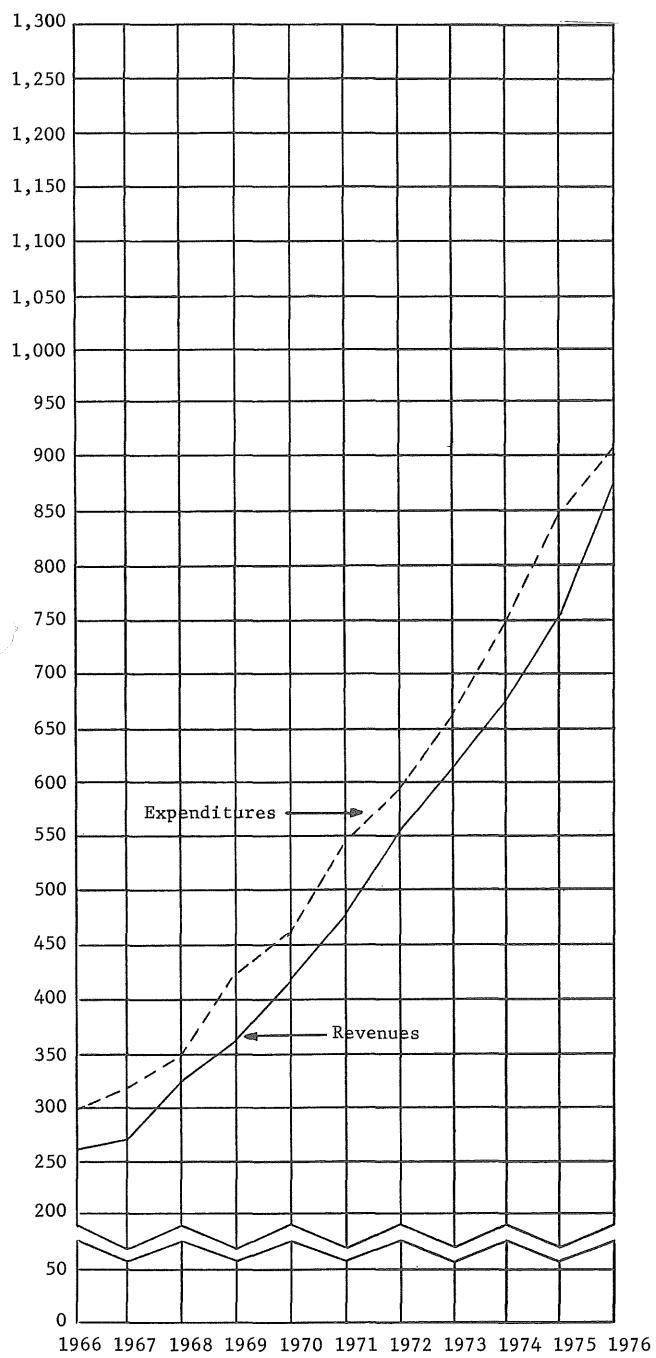


FIGURE 3

THE CITIES

BONDED INDEBTEDNESS

For the Years 1966 - 1976

(Millions of Dollars)

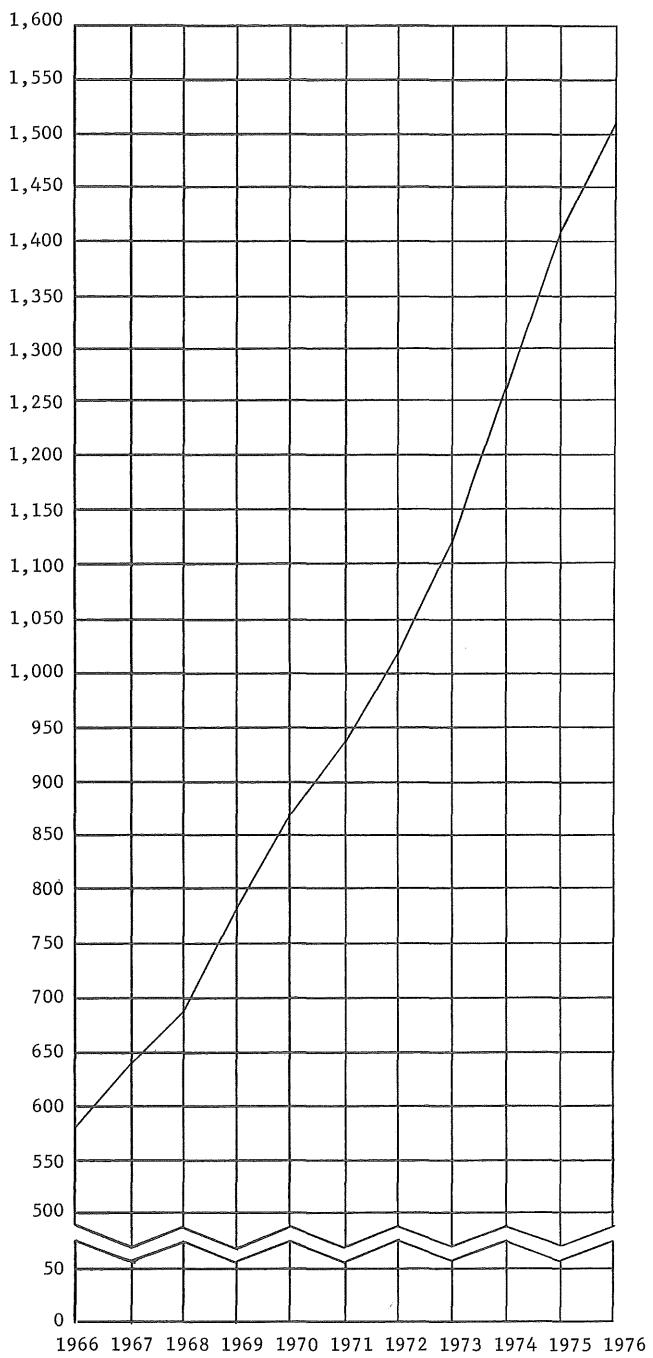


TABLE 1
RECEIPTS AND DISBURSEMENTS OF CITIES
BY POPULATION GROUPS
FOR THE YEAR 1976

POPULATION GROUP POPULATION	TOTAL	ALL UNITS	OVER 100000	20000 - 100000	10000 - 20000	2500 - 10000	LESS THAN 2500				
	3078502	789303	925010	463137	490328	410724					
REVENUE RECEIPTS											
TAXES	226284653	25.9	105314431	31.6	54495200	24.0	22512030	20.7	18246158	20.7	
SPECIAL ASSESSMENTS	113469670	13.0	12782240	3.8	53283544	23.5	21303916	17.9	17028487	15.6	
LICENSES AND PERMITS	14943985	1.7	4640664	1.4	4514388	2.0	2235342	1.9	1949555	1.8	
FINES AND FORFEITS	7204317	.8	2752839	.8	1937438	.8	965044	.8	966413	.9	
INTERGOVERNMENTAL REVENUE	353550251	40.4	161710535	48.6	67839713	29.9	44959021	37.9	41030317	37.7	
CHARGES FOR SERVICES	94922435	10.8	35000523	10.5	26000920	11.5	12959520	10.9	12790771	11.7	
CONTRIB FROM PUB SERV ENTERPRISES	22831191	2.6	400713	.1	4734343	2.1	3476830	2.9	6515485	6.0	
INTEREST ON INVESTMENTS	26467955	3.0	6197319	1.9	10043039	4.4	4931779	4.1	3322417	3.0	
ALL OTHER REVENUE	15954915	1.8	4313138	1.3	4002713	1.8	2210290	1.9	2829405	2.6	
TOTAL REVENUE RECEIPTS	875629372	100.	333112402	100.	226851298	100.	118758576	100.	108944880	100.	
PERCENT REVENUE OF TOTAL RECEIPTS		42.2		47.6		31.6		44.3		44.6	
NONREVENUE RECEIPTS											
BORROWING	238205605	11.5	50625982	7.2	89020895	12.4	36312368	13.6	36126109	14.8	
AGENCY, TRUST, AND INVESTMENTS	900877762	43.5	269488821	38.5*	396281546	55.1	109747175	41.0	97568365	39.9	
ALL OTHER MISCELLANEOUS RECEIPTS	58310792	2.8	46339417	6.6	6621508	.9	2972117	1.1	1835690	.8	
TOTAL RECEIPTS	2073023531	100.	699566622	100.	718775247	100.	267790236	100.	244475044	100.	
OBJECTS OF EXPENDITURES											
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
GENERAL GOVERNMENT	65996962	7.3	20414593	5.7	16143339	7.4	8597316	7.1	10796521	9.0	
PUBLIC SAFETY	182990377	20.1	84886662	23.6	43673185	20.1	21958676	18.2	17890643	14.9	
HIGHWAYS	170295474	18.7	52624832	14.7	47047913	21.7	23735497	19.7	25142587	21.0	
SANITATION	130779115	14.4	34583151	9.6	31216752	14.4	26101694	21.7	23274062	19.4	
HEALTH	20930299	2.3	9433574	2.6	1878217	.9	755520	.6	4434700	3.7	
LIBRARIES	15013247	1.7	9529605	2.7	1519286	.7	1915928	1.6	1361534	1.1	
RECREATION	87990504	9.7	36873901	10.3	24440262	11.3	11255447	9.4	11689171	9.8	
CONTRIB TO PUB SERV ENTERPRISES	41138099	4.5	4972973	1.4	15525354	7.2	6317166	5.3	6225509	5.2	
UNALLOCATED	132432715	14.6	90530963	25.2	15106514	7.0	9119212	7.6	9755145	8.1	
INTEREST PAYMENTS	61331826	6.7	15032754	4.2	20220931	9.3	10627225	8.8	9323491	7.8	
TOTAL EXPENDITURES	908898618	100.	358883008	100.	216771753	100.	120283681	100.	119893363	100.	
SUMMARY OF EXPENDITURES											
CURRENT EXPENSE	626212209	30.5	283446311	39.7	139622392	20.1	73221227	27.7	72342586	30.0	
CAPITAL OUTLAY	282686409	13.8	75436697	10.6	77149361	11.1	47062454	17.8	47550777	19.7	
TOTAL EXPENDITURES (AS ABOVE)	908898618	44.3	358883008	50.3	216771753	31.2	120283681	45.5	119893363	49.7	
OTHER DISBURSEMENTS	177040555	8.6	41116222	5.8	69962589	10.1	30663719	11.6	20830796	8.6	
DEBT REDEMPTION	901518031	44.0	262177540	36.7*	399602558	57.7	110640007	41.8	98453460	40.9	
AGENCY, TRUST, AND INVESTMENTS											
ALL OTHER MISCELLANEOUS DISBURSEMENTS											
	63385638	3.1	51418377	7.2	6657917	1.0	2930245	1.1	1843404	.8	
TOTAL DISBURSEMENTS	2050842842	100.	713595147	100.	692994817	100.	264517652	100.	241021023	100.	

* INVESTMENT TRANSACTIONS NOT AVAILABLE FOR MINNEAPOLIS OR DULUTH.

TABLE 2
 PUBLIC SERVICE ENTERPRISES
 SUMMARY OF OPERATIONS BY POPULATION GROUPS
 FOR THE YEAR 1976

TYPE OF PUBLIC SERVICE ENTERPRISE	TOTAL ALL UNITS		OVER 100000		20000 - 100000		10000 - 20000		2500 - 10000		LESS THAN 2500	
	AMOUNT	IN DOLLARS	AMOUNT	%	AMOUNT	IN DOLLARS	%	AMOUNT	IN DOLLARS	%	AMOUNT	%
WATER UTILITIES - TABLE 6												
OPERATING REVENUE	74228095	100.	23952021	100.	20977682	100.	11318781	100.	9747138	100.	8232473	100.
OPERATING EXPENSE	62565879	84.3	21330393	89.1	17234067	82.2	8616789	76.1	8093826	83.0	7290804	88.6
INCOME FROM OPERATIONS	11662216	15.7	2621628	10.9	3743615	17.8	2701992	23.9	1653312	17.0	941669	11.4
ELECTRIC UTILITIES - TABLE 7												
GENERATION AND DISTRIBUTION SYSTEMS												
OPERATING REVENUE	83563102	100.	.....	....	24267594	100.	25973378	100.	22984922	100.	10337208	100.
OPERATING EXPENSE	70163162	84.0	.....	....	19483055	80.3	22821387	87.9	19068854	83.0	8789866	85.0
INCOME FROM OPERATIONS	13399940	16.0	.....	....	4784539	19.7	3151991	12.1	3916068	17.0	1547342	15.0
DISTRIBUTION SYSTEMS ONLY												
OPERATING REVENUE	31967112	100.	.....	....	.....	....	10037197	100.	16048664	100.	5881251	100.
OPERATING EXPENSE	26023584	81.4	.....	....	.....	....	8277680	82.5	12888270	80.3	4857634	82.6
INCOME FROM OPERATIONS	5943528	18.6	.....	....	.....	....	1759517	17.5	3160394	19.7	1023617	17.4
HOSPITALS - TABLE 8												
OPERATING REVENUE	54655168	100.	.....	....	.....	....	21752655	100.	20332502	100.	12570011	100.
OPERATING EXPENSE	54116693	99.0	.....	....	.....	....	21352231	98.2	20242594	99.6	12521868	99.6
INCOME FROM OPERATIONS	538475	1.0	.....	....	.....	....	400424	1.8	89908	0.4	48143	0.4
NURSING HOMES - TABLE 9												
OPERATING REVENUE	15815765	100.	.....	....	.....	....	1502690	100.	3057406	100.	11255669	100.
OPERATING EXPENSE	15502716	98.0	.....	....	.....	....	1462487	97.3	3218878	105.	10821351	96.1
INCOME FROM OPERATIONS	313049	2.0	.....	....	.....	....	40203	2.7	-161472	-5.3	434318	3.9
HEAT UTILITIES - TABLE 10												
OPERATING REVENUE	7065467	100.	.....	....	906839	100.	4657162	100.	1271906	100.	229560	100.
OPERATING EXPENSE	7265156	103.	.....	....	1000367	110.	4371949	93.9	1391445	109.	501395	218.
INCOME FROM OPERATIONS	-199689	-2.8	.....	....	-93528	-10.	285213	6.1	-119539	-9.4	-271835	-118.
GAS UTILITIES - TABLE 11												
OPERATING REVENUE	24208609	100.	8809200	100.	3983299	100.	6614760	100.	2253874	100.	2547476	100.
OPERATING EXPENSE	21746707	89.8	8045082	91.3	3544173	89.0	5789108	87.5	2092259	92.8	2276085	89.3
INCOME FROM OPERATIONS	2461902	10.2	764118	8.7	439126	11.0	825652	12.5	161615	7.2	271391	10.7
OTHER SERVICE ENTERPRISES - TABLE 12												
OPERATING REVENUE	746295	100.	.....	....	86379	100.	12738	100.	46014	100.	601164	100.
OPERATING EXPENSE	950058	127.	.....	....	495197	573.	47920	376.	64477	140.	342464	57.0
INCOME FROM OPERATIONS	-203763	-27.	.....	....	-408818	-473.	-35182	-276.	-18463	-40.	258700	43.0
LIQUOR STORES - TABLE 13												
SALES	111858593	100.	.....	....	17888085	100.	7960718	100.	27041727	100.	58968063	100.
COST OF SALES	74937120	67.0	.....	....	14216808	79.5	5841855	73.4	18376700	68.0	36501757	61.9
GROSS PROFIT	36921473	33.0	.....	....	3671277	20.5	2118863	26.6	8665027	32.0	22466306	38.1
OPERATING EXPENSE	26568969	23.8	.....	....	2635938	14.7	1296788	16.3	5989994	22.1	16646249	28.2
INCOME FROM OPERATIONS	10352504	9.2	.....	....	1035339	5.8	822075	10.3	2675033	9.9	5820057	9.9

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	DULUTH	MINNEA-POLIS	ST. PAUL	TOTAL OVER 100000 POP	AUSTIN	BLAINE	BLOOM-INGTON
POPULATION	100578	397421	291304	789303	26210	26020	79119
TAXABLE VALUATION	196835423	1407952680	812761240	2417549343	59052441	60441092	417598367
1975 TAX LEVY(COLLECT IN 1976)	7042957	60440067	27810002	95293026	2183459	806237	5743825
REVENUE RECEIPTS							
TAXES	5950439	53878623	24196276	84025338	1746657	672360	5136558
FISCAL DISPARITIES	.....	1665656	1018714	2684370	.....	.....	57107
FRANCHISE TAXES	361809	4212131	8895881	13469821	2520	.....	7000
SPECIAL ASSESSMENTS	757115	3784837	8240288	12782240	164867	1191836	2799757
LOCAL SALES TAXES	3107453	1796950	230499	5134902	.....	.....	1073522
LICENCES AND PERMITS	250362	2902089	1488213	4640664	66046	95139	712240
FINES AND FORFEITS	325780	1733714	693345	2752839	42591	39956	130075
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	6233477	37058541	21474380	64766398	1630432	774956	2438936
STATE GRANTS-HIGHWAYS	1508776	5578240	2855103	9942119	288487	175167	728157
STATE GRANTS-OTHER PURPOSES	1482080	5514371	1776913	8773364	158595	34256	222632
COUNTY GRANTS-HIGHWAYS	30000	623790	305000	958790	14137	.....	.....
COUNTY GRANTS-OTHER PURPOSES	25000	1325861	1858327	3209188	59766	106612	377599
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	504302	1447384	652730	2604416	41315	2100	158604
FEDERAL GRANTS	10482734	24224101	23054624	57761459	742785	19916	537331
FEDERAL REVENUE SHARING	1721966	6930636	5042199	13694801	426855	160238	593710
TOTAL INTERGOVERNMENTAL REVENUE	21988335	82702924	57019276	161710535	3362372	1273245	5056969
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	114387	36349	1021103	1171839	170	36309	196531
PUBLIC SAFETY	455876	1321448	520294	2297618	4562	940	174704
HIGHWAYS	298529	1508499	8991	1816019	.....	.....	.....
SANITATION	1373002	9460982	8180984	19014968	348946	742130	1495639
HEALTH	.....	519048	183333	702381	.....	.....	.....
LIBRARIES	17825	543396	15702	576923	10108	.....	.....
RECREATION	423214	4215800	1846185	6485199	63112	24637	1055593
ALL OTHER	64744	1622634	1248198	2935576	52399	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	2747577	19228156	13024790	35000523	479297	804016	2922467
CONTRIBUTIONS-PUB. SERV. ENTERPR.	400713	.....	.....	400713	830740	.....	.....
INTEREST ON INVESTMENTS	494787	3907859	1794673	6197319	208668	317449	1089475
ALL OTHER REVENUE	805026	2335384	1172728	4313138	603663	42101	458785
TOTAL REVENUE RECEIPTS	37189396	178148323	117774683	333112402	7507421	4436102	19443955
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	6301609	22710039	21599334	50610982	232693	1280000	9640974
SHORT TERM BORROWING	15000	.....	.....	15000	.....	.....	.....
TOTAL BORROWING	6316609	22710039	21599334	50625982	232693	1280000	9640974
REFUNDS RECEIVED	840061	20360206	2192125	23392392	88860	74004	459349
OFF-SET TO REFUNDS PAID	15840	.....	95390	111230	90	7997	799
ALL OTHER MISC RECEIPTS	488990	16712967	5633838	22835795	233568	.....	697807
AGENCY, TRUST, AND INVESTMENTS	.....	254226557	15262264	269488821	15860	648	.....
TOTAL NONREVENUE RECEIPTS	7661500	314009769	44782951	366454220	571071	1362649	10798929
TOTAL RECEIPTS	44850896	492158092	162557634	699566622	8078492	5798751	30242884

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OVER 2,500 POPULATION)

	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL OVER 100000 POP	AUSTIN	BLAINE	BLOOMINGTON
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	1968265	8316032	8358493	18642790	309472	301722	2045733
CAPITAL OUTLAYS	118495	1480873	172435	1771803	1275	238429	32502
TOTAL GENERAL GOVERNMENT	2086760	9796905	8530928	20414593	310747	540151	2078235
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	3689455	25169147	15640751	44499353	936093	625476	2555005
-OUTLAYS	109222	44128	873899	1027249	29005	18396	24721
FIRE DEPARTMENT-EXPENSE	3839432	15586889	11819885	31246206	760191	94038	863257
-OUTLAYS	253927	850504	1131722	2236153	973	.....	91387
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	453169	3334349	1808202	5595720	47138	48263	590115
-OUTLAYS	83270	6940	191771	281981	47288	1207	60661
TOTAL PUBLIC SAFETY	8428475	44991957	31466230	84886662	1820688	787380	4185146
HIGHWAYS: CONSTRUCTION	2214853	17088240	10555163	29858256	904313	857611	1870291
OTHER OUTLAYS	114848	62632	202860	380340	.....	10419	32320
MAINTENANCE	1896990	7465711	5363432	14726133	689048	300759	1154832
SNOW REMOVAL	718851	1827038	1446376	3992265	.....	.....	.....
LIGHTING	401194	2224710	1041934	3667838	67856	22348	388779
TOTAL HIGHWAYS	5346736	28668331	18609765	52624832	1661217	1191137	3446222
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	1438034	9438888	7816535	18693457	873686	308178	1282727
-OUTLAYS	793565	5770728	86527	6650820	36360	641238	1056477
REFUSE COLLECT. AND DISPOSAL-EXPENSE	234207	7811289	1171502	9216998	1579	198837	.....
-OUTLAYS	7886	13419	571	21876	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	2473692	23034324	9075135	34583151	911625	1148253	2339204
CONSERVATION OF HEALTH-EXPENSE	43002	5506016	3810835	9359853	20551	.....	319936
-OUTLAYS	.....	12240	61481	73721	776907	.....	498
TOTAL HEALTH	43002	5518256	3872316	9433574	797458	.....	320434
LIBRARIES-CURRENT EXPENSE	668590	4722864	2596805	7988259	229701	.....	.....
-CAPITAL OUTLAYS	122361	1030498	388487	1541346	1116	.....	.....
TOTAL LIBRARIES	790951	5753362	2985292	9529605	230817	.....	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	1201042	12278783	4969055	18448880	366670	112184	1323855
-OUTLAYS	54161	2613817	979078	3647056	22741	374	475939
MUNIC. PARKS-EXPENSE	677569	2104448	3393794	6175811	208819	148901	661946
-OUTLAYS	37560	5479175	3085419	8602154	134849	33996	303582
TOTAL RECREATION	1970332	22476223	12427346	36873901	733079	295455	2765322
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	17345	1202687	.....	1220032	.....	.....	.....
-OUTLAYS	3752941	.....	.....	3752941	.....	442486	95081
UNALLOCATED- CURRENT EXPENSE	7865598	34678276	32396088	74939962 (1)	217043	.....	676785
- CAPITAL OUTLAYS	3955856	11203086	432059	15591001	726704	.....	97029
INTEREST PAYMENTS	657323	8921707	5453724	15032754	393905	545885	2041218
TOTAL CURRENT EXPENSE	25770066	150588834	107087411	283446311	5121752	2706591	13904188
TOTAL CAPITAL OUTLAY	11618945	45656280	18161472	75436697	2681531	2244156	4140488
TOTAL EXPENDITURES	37389011	196245114	125248883	358883008	7803283	4950747	18044676
DEBT REDEMPTION: BONDS PAID	782000	16645000	23515000	40942000	450250	690000	8464000
SHORT TERM LOANS	15000	.....	159222	174222	.....	.....	.....
TOTAL DEBT REDEMPTION	797000	16645000	23674222	41116222	450250	690000	8464000
REFUNDS PAID OUT	15840	.....	95390	111230	90	7997	799
OFF-SET TO REFUNDS RECEIVED	840061	20360206	2192125	23392392	88860	74004	459349
ALL OTHER DISBURSEMENTS	524994	21527604	5862157	27914755	253614	.....	721721
AGENCY, TRUST, AND INVESTMENTS	.....	248084300	14093240	262177540	1948	.....	24806
TOTAL DISBURSEMENTS	39566906	502862224	171166017	713595147	8598045	5722748	27715351

(1) Unallocated current expense includes: Duluth - C.E.T.A. \$3,672,702, Community Development \$713,258, unallocated pension contributions \$739,551; Minneapolis - Community Development \$15,618,491, Municipal Employees' Retirement \$8,700,173, C.E.T.A. \$4,233,489; St. Paul - Community Development \$16,929,893, C.E.T.A. \$7,620,649, and unallocated contribution \$2,970,868.

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COLUMBIA HEIGHTS	COON RAPIDS	CRYSTAL	EDINA
POPULATION	35278	34971	32582	22324	35836	29423	48325
TAXABLE VALUATION	112160056	105029975	148871676	63979069	93864735	82409534	371802648
1975 TAX LEVY(COLLECT IN 1976)	1655902	1590483	2429523	1373042	1909182	1138567	2931169
REVENUE RECEIPTS							
TAXES	1467393	1517527	2082191	1111767	1576877	793979	2326517
FISCAL DISPARITIES	.....	43807	17579	27920	80420	22870	2923
FRANCHISE TAXES	.....	.....	.....	.....	213592	.....	.....
SPECIAL ASSESSMENTS	730194	2076208	2238367	67141	2631222	663654	515138
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	102339	228492	209643	62079	104061	148916	171255
FINES AND FORFEITS	48475	74819	29089	47096	51641	62090	170224
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	1218859	920324	939432	1150231	1264523	862801	1185058
STATE GRANTS-HIGHWAYS	300428	283869	474012	123074	276070	28264	54855
STATE GRANTS-OTHER PURPOSES	66084	95901	135565	46697	85052	85493	112321
COUNTY GRANTS-HIGHWAYS	.....	.....	262912	.....	54121	.....	.....
COUNTY GRANTS-OTHER PURPOSES	131461	146230	.....	129226	143220	41443	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	17000	.....	.....	51250	3825	71322	25886
FEDERAL GRANTS	4000	22304	6230	17730	190220	32561	4243
FEDERAL REVENUE SHARING	197205	170903	174620	157339	262994	145438	213165
TOTAL INTERGOVERNMENTAL REVENUE	1935037	1639531	1992771	1675547	2280025	1267322	1595528
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	5194	33768	19889	2865	17172	5824	43564
PUBLIC SAFETY	4301	4658	15850	18497	11978	3297	7115
HIGHWAYS	.....	.....	102357	7223	.....	59863	.....
SANITATION	454027	639185	.....	704736	397312	286682	1210693
HEALTH	.....	.....	.....	.....	.....	.....	3420
LIBRARIES	.....	.....	.....	2136	.....	.....	.....
RECREATION	284668	107288	157528	24811	523508	79825	638270
ALL OTHER	1434	1653	.....	.....	.....	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	749624	786552	295624	760268	949970	435491	1903062
CONTRIBUTIONS-PUB. SERV. ENTERPR.	140000	.....	.....	92795	101097	55194	400000
INTEREST ON INVESTMENTS	552407	478494	309186	139076	150328	438129	138921
ALL OTHER REVENUE	44387	92621	43293	105117	158335	28326	159236
TOTAL REVENUE RECEIPTS	5769856	6938051	7217743	4088806	8297568	3915971	7382804
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	980000	.....	.....	1012860	2105000	70000	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	980000	.....	.....	1012860	2105000	70000	.....
REFUNDS RECEIVED	82392	213311	.....	28940	321094	88416	107450
OFF-SET TO REFUNDS PAID	1741	9520	19693	7142	.....	22012	5655
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	15744	.....
AGENCY, TRUST, AND INVESTMENTS	.....	29657296	24529269	1480	7000	8162510	12500
TOTAL NONREVENUE RECEIPTS	1064133	29880127	24548962	1050422	2433094	8358682	125605
TOTAL RECEIPTS	6833989	36818178	31766705	5139228	10730662	12274653	7508409

TABLE 4
CLASSIFICATION
(0
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COLUMBIA HEIGHTS	COON RAPIDS	CRYSTAL	EDINA
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	689646	508092	364561	327391	526989	340316	611588
CAPITAL OUTLAYS	14647	5687	18566	11051	49183	795	9600
TOTAL GENERAL GOVERNMENT	704293	513779	383127	338442	576172	341111	621188
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	721697	740415	780920	529267	903637	628849	1237879
-OUTLAYS	18776	23450	152681	72926	41803	34954	31693
FIRE DEPARTMENT-EXPENSE	78383	220810	195230	247951	522011	80202	598351
-OUTLAYS	7610	20668	249993	16700	66022	34686	31892
PROTECTIVE INS., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	98806	6879	95922	84379	100785	70588	105041
-OUTLAYS	2028	.....	.....	6501	.....	390	.....
TOTAL PUBLIC SAFETY	927300	1012222	1474746	957724	1634258	849669	2004856
HIGHWAYS: CONSTRUCTION	77393	892557	809741	277590	715259	184955	578603
OTHER OUTLAYS	50920	104099	46496	71616	29460	24775	46843
MAINTENANCE	555497	373161	567139	333539	432366	250957	825352
SNOW REMOVAL	.....	.....	.....	.....	.....	.....	.....
LIGHTING	78052	70144	17805	38892	65981	59759	148287
TOTAL HIGHWAYS	761862	1439961	1441181	721637	1243066	520446	1599085
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	471292	389425	.....	422763	309560	299572	949124
-OUTLAYS	6929	84781	726630	11453	1120249	89629	317901
REFUSE COLLECT. AND DISPOSAL-EXPENSE	625	.....	.....	227055	.....	2346	8330
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	478846	474206	726630	661271	1429809	391547	1275355
CONSERVATION OF HEALTH-EXPENSE	62014	19767	.....	.....	.....	46963	78420
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	62014	19767	.....	.....	.....	46963	78420
LIBRARIES-CURRENT EXPENSE	.....	.....	.....	99394	.....	.....	.....
-CAPITAL OUTLAYS	.....	.....	.....	3886	.....	.....	.....
TOTAL LIBRARIES	.....	.....	.....	103280	.....	.....	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	374982	137548	125170	145055	521091	172580	625699
-OUTLAYS	4186	.....	.....	75691	322820	2007	177755
MUNIC. PARKS-EXPENSE	197043	315392	324378	281727	394612	145979	521281
-OUTLAYS	64071	199131	127160	112882	8063	26749	450571
TOTAL RECREATION	640282	652071	576708	615355	1246586	347315	1775306
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	369570	.....	.....	.....	2043
-OUTLAYS	.....	24386	344826	.....	283558	.....	.....
UNALLOCATED- CURRENT EXPENSE	146843	239613	348667	181592	124249	336435	245485
- CAPITAL OUTLAYS	8319	1512	.....	42307	180820	78211	3141
INTEREST PAYMENTS	452944	786518	1040077	87851	1071666	217891	604703
TOTAL CURRENT EXPENSE	3927824	3807764	4229439	3006856	4972947	2652437	6561583
TOTAL CAPITAL OUTLAY	254879	1356271	2476093	702603	2817237	477151	1824368
TOTAL EXPENDITURES	4182703	5164035	6705532	3709459	7790184	3129588	8385951
DEBT REDEMPTION: BONDS PAID	780000	1032000	1280000	245000	2505000	700000	1845000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	780000	1032000	1280000	245000	2505000	700000	1845000
REFUNDS PAID OUT	1741	9520	19693	7142	.....	22012	5655
OFF-SET TO REFUNDS RECEIVED	82392	213311	.....	28940	321094	88416	107450
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	30632	.....
AGENCY, TRUST, AND INVESTMENTS	.....	30427790	23672373	.....	.....	8290508	135500
TOTAL DISBURSEMENTS	5046836	36846656	31677598	3990541	10616278	12261156	10479556

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	FRIDLEY	GOLDEN VALLEY	MANKATO	MAPLEWOOD	MINNETONKA	MOORHEAD	NEW BRIGHTON
POPULATION	31570	24548	30895	27774	37846	29687	23118
TAXABLE VALUATION	130234058	144706211	79900728	127131193	165614723	57241600	65674403
1975 TAX LEVY(COLLECT IN 1976)	1812194	2257905	3444881	2261186	2716068	1714041	932996
REVENUE RECEIPTS							
TAXES	1518290	1955604	3209477	1984537	2391537	1443853	836337
FISCAL DISPARITIES	38230	9618	.....	35827	54147	.....	32936
FRANCHISE TAXES	.....	.....	.....	.....	.....	4014	.....
SPECIAL ASSESSMENTS	1718427	987657	703980	1122701	20457679	649579	347902
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	144451	132794	114187	89144	200781	111968	80777
FINES AND FORFEITS	66453	73851	50009	33667	92440	87137	27446
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	965315	970076	1777478	728025	1304570	1418543	502557
STATE GRANTS-HIGHWAYS	140079	270022	331831	62870	417676	188450	144775
STATE GRANTS-OTHER PURPOSES	101347	82235	454202	81520	179091	320948	32051
COUNTY GRANTS-HIGHWAYS	.....	.....	204473	9609	.....	49079	12852
COUNTY GRANTS-OTHER PURPOSES	94912	32415	87969	37600	94220	59851	46239
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	.....	428384	6500	7500	19472	7528
FEDERAL GRANTS	23063	14604	4177960	8302	59989	417459	53983
FEDERAL REVENUE SHARING	198863	105483	612546	182350	177429	209856	97818
TOTAL INTERGOVERNMENTAL REVENUE	1523579	1474835	8074843	1116776	2240475	2683658	897803
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	8874	64751	31624	11369	24032	346	4070
PUBLIC SAFETY	11598	4800	9484	34855	4897	30584	1275
HIGHWAYS	.....	4949	124306	192	.....	11674	.....
SANITATION	579091	.....	957692	700452	190500	945944	414630
HEALTH	12212	.....	.....	7592	.....	31845	.....
LIBRARIES	.....	.....	.....	.....	.....	.....	.....
RECREATION	30516	301202	7933	49996	140932	90426	59375
ALL OTHER	.....	.....	211343	.....	.....	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	642291	375702	1342382	804456	360361	1110819	479350
CONTRIBUTIONS-PUB. SERV. ENTERPR.	85000	....	283297	....	....	884149	117817
INTEREST ON INVESTMENTS	445143	217472	249218	222399	1074182	80660	236564
ALL OTHER REVENUE	58393	72141	277548	131417	530062	35467	19100
TOTAL REVENUE RECEIPTS	6240257	5299674	14304941	5540924	27401664	7091304	3076032
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	1908920	58000	818148	1967123	27178825	955000	653565
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	58725
TOTAL BORROWING	1908920	58000	818148	1967123	27178825	955000	712290
REFUNDS RECEIVED	.....	379176	504348	6021	31681	68185	148162
OFF-SET TO REFUNDS PAID	.....	.....	.....	.....	.....	47669	.....
ALL OTHER MISC RECEIPTS	.....	522396	180801	.....	.....	.....	66389
AGENCY, TRUST, AND INVESTMENTS	4358835	.....	.....	13773723	17334	18202	5421746
TOTAL NONREVENUE RECEIPTS	6267755	959572	1503297	15746867	27227840	1089056	6348587
TOTAL RECEIPTS	12508012	6259246	15808238	21287791	54629504	8180360	9424619

TABLE 4
CLASSIFICATION
(
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	FRIDLEY	GOLDEN VALLEY	MANKATO	MAPLEWOOD	MINNETONKA	MOORHEAD	NEW BRIGHTON
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	545566	526635	470258	374520	756812	641006	231646
CAPITAL OUTLAYS	10847	188586	22723	7502	12919	147601	10847
TOTAL GENERAL GOVERNMENT	556413	715221	492981	382022	769731	788607	242493
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	833213	753382	995617	878693	933263	811151	413216
-OUTLAYS	41177	32332	27337	37049	76837	35910	8433
FIRE DEPARTMENT-EXPENSE	241786	138261	737668	351276	179675	631033	80984
-OUTLAYS	2055	86458	8625	4178	168610	10994	63963
PROTECTIVE INSPI., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	154272	95185	82630	79838	207953	137342	194
-OUTLAYS	718	1186	13087	721	6211	4485	.....
TOTAL PUBLIC SAFETY	1273221	1106804	1864964	1351755	1572549	1630915	566790
HIGHWAYS: CONSTRUCTION	320890	246004	2062217	726710	1613248	811816	181871
OTHER OUTLAYS	159541	355291	142093	32643	42285	22497	41716
MAINTENANCE	537691	415378	991098	443216	1001567	526718	192787
SNOW REMOVAL	.....	.....	.....	.....	.....	35806	.....
LIGHTING	.....	41097	78750	32473	.....	55632	34127
TOTAL HIGHWAYS	1018122	1057770	3274158	1235042	2657100	1452469	450501
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	634865	28353	596665	750186	.....	404065	346004
-OUTLAYS	48955	580318	222293	1004002	.....	981612	124892
REFUSE COLLECT. AND DISPOSAL-EXPENSE	.....	6317	179640	.....	.....	511689	.....
-OUTLAYS	.....	.....	.....	.....	.....	10289	.....
TOTAL SANITATION AND WASTE REMOVAL	683820	614988	998598	1754188	.....	1907655	470896
CONSERVATION OF HEALTH-EXPENSE	8224	12461	22850	69497	.....	113012	.....
-OUTLAYS	.....	.....	3656	9881	.....	3465	.....
TOTAL HEALTH	8224	12461	26506	79378	.....	116477	.....
LIBRARIES-CURRENT EXPENSE	.....	.....	.....	.....	.....	145440	.....
-CAPITAL OUTLAYS	.....	.....	.....	.....	.....	35390	.....
TOTAL LIBRARIES	.....	.....	.....	.....	.....	180830	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	219040	402432	79210	138406	252217	217944	.....
-OUTLAYS	13119	55129	17598	525	745080	4020	23146
MUNIC. PARKS-EXPENSE	326039	261950	334479	305360	355369	239772	277778
-OUTLAYS	140611	214032	84041	80753	777727	465561	200346
TOTAL RECREATION	698809	933543	515328	525044	2130393	927297	501270
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	181404	200658	.....	399399	73835	.....
-OUTLAYS	23275	71930	.....	658734	9384220	292241	468056
UNALLOCATED- CURRENT EXPENSE	46410	49974	785535	2221	604008	380321	237876
- CAPITAL OUTLAYS	720	.....	1781950	.....	.....	173766	.....
INTEREST PAYMENTS	442492	260330	868870	862281	3315003	501576	491207
TOTAL CURRENT EXPENSE	3989598	3173159	6423928	4287967	8005266	5426342	2305819
TOTAL CAPITAL OUTLAY	761908	1831266	4385620	2562698	12827137	2999647	1123270
TOTAL EXPENDITURES	4751506	5004425	10809548	6850665	20832403	8425989	3429089
DEBT REDEMPTION: BONDS PAID SHORT TERM LOANS	3008393	829600	1580000	2590000	12965000	890000	1268000
TOTAL DEBT REDEMPTION	3008393	829600	1580000	2590000	12965000	890000	44271
REFUNDS PAID OUT	.....	.....	.....	.....	.....	47669	.....
OFF-SET TO REFUNDS RECEIVED	.....	379176	504348	6021	31681	68185	148162
ALL OTHER DISBURSEMENTS	.....	470716	196432	.....	.....	.....	66285
AGENCY, TRUST, AND INVESTMENTS	4852294	.....	.....	15740722	17334	.....	5692450
TOTAL DISBURSEMENTS	12612193	6683917	13090328	25187408	33846418	9431843	10648257

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	NEW HOPE	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	SOUTH ST PAUL	ST. CLOUD
POPULATION	24236	25594	43952	53983	36362	24303	42223
TAXABLE VALUATION	88873335	126422998	14408554	214190221	164066679	65160255	101730974
1975 TAX LEVY(COLLECT IN 1976)	1236776	1153653	2415695	5095594	1729890	1424424	3209812
REVENUE RECEIPTS							
TAXES	1020957	1046555	1907785	4411452	1610089	1625287	2723533
FISCAL DISPARITIES	32400	9443	78064	.....	27044	62559	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	301878	401204
SPECIAL ASSESSMENTS	495312	6340317	2171412	437313	1237507	214757	911063
LOCAL SALES TAXES	.....	.....	.....	495075	.....	61964	258352
LICENCES AND PERMITS	71897	189438	102597	367656	224713	45080	155949
FINES AND FORFEITS	42942	83253	74373	207602	22565		
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	600046	577486	1699204	2815995	949149	1231037	2673737
STATE GRANTS-HIGHWAYS	276597	205186	292735	44197A	241519	38660	597175
STATE GRANTS-OTHER PURPOSES	82110	40468	146019	296978	104142	109143	409764
COUNTY GRANTS-HIGHWAYS	1356	.....	.....	17040	13705	82651	7725
COUNTY GRANTS-OTHER PURPOSES	143647	48303	234729	269996	66211	131510	211581
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	5429	42105
GRANTS-OTHER LOCAL UNITS-OTHER	13569	.....	622	122980	56996	5429	42105
FEDERAL GRANTS	2198	2188	4137	720279	24477	543079	1354274
FEDERAL REVENUE SHARING	108358	110102	207834	699847	179378	274787	965670
TOTAL INTERGOVERNMENTAL REVENUE	1227881	983733	2585280	5385093	1635577	2416296	6262031
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	22065	15468	86735	6803	10645	7067	3267
PUBLIC SAFETY	6745	4469	20686	16621	.....	3990	5671
HIGHWAYS	35062	15580	2691	138654	.....	9495	85354
SANITATION	3036	799940	348687	1088735	563226	953208	1420445
HEALTH	.....	.....	3666	.....	.....	.....	1502
LIBRARIES	.....	.....	.....	6057	.....	1796	.....
RECREATION	322738	30548	204716	640293	344750	60009	182045
ALL OTHER	.....	2120	.....	152783	.....	21685	126452
TOTAL DEPT FEES-SERVICE CHARGES	389646	868125	667181	2049946	918621	1057250	1824736
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	.....	226512	1418853	20000	.....	.....
INTEREST ON INVESTMENTS	239504	881392	483439	733563	384433	127046	439133
ALL OTHER REVENUE	56158	143273	46496	77091	39519	148466	284778
TOTAL REVENUE RECEIPTS	3576697	10545529	8343139	15583644	6120068	6060583	13260779
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	2036715	24910000	3800000	.....	.....	3292220	2742102
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	2036715	24910000	3800000	.....	.....	3292220	2742102
REFUNDS RECEIVED	24195	33985	140611	.....	31994	50707	40717
OFF-SET TO REFUNDS PAID	224	.....	.....	.....	.....	.....	632
ALL OTHER MISC RECEIPTS	58621	289676	425239	222728	.....	105410	.....
AGENCY, TRUST, AND INVESTMENTS	12794901	.....	29970364	32551608	16319939	14618011	171747268
TOTAL NONREVENUE RECEIPTS	14914656	25233661	34336214	32774336	16351933	18066348	174530719
TOTAL RECEIPTS	18491353	35779190	42679353	48357980	22472001	24126931	187791498

TABLE 4
CLASSIFICATION
(
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	NEW HOPE	PLYMOUTH	RICHFIELD	ROCHESTER	ROSEVILLE	SOUTH ST PAUL	ST. CLOUD
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	278178	378276	726193	738886	373921	465183	869701
CAPITAL OUTLAYS	4054	40443	12516	15534	446111	31159	9446
TOTAL GENERAL GOVERNMENT	282232	418719	738709	754420	820032	496342	879147
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	522944	460601	1315658	2151007	931709	922975	1132668
-OUTLAYS	18149	4927	9207	84380	23608	21828	54848
FIRE DEPARTMENT-EXPENSE	98648	112352	573846	1955765	263557	589649	931905
-OUTLAYS	7514	346754	8644	6990	166835	1000	37534
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	80445	112364	103252	284251	106793	52277	194254
-OUTLAYS	8826	508	777	91144	198	154	150
TOTAL PUBLIC SAFETY	736526	1037506	2011384	4573537	1492700	1587883	2351359
HIGHWAYS: CONSTRUCTION	245747	2990225	4641317	930863	275443	646733	1268328
OTHER OUTLAYS	20695	.....	11866	87773	49168	8376	164475
MAINTENANCE	179185	481627	630140	1634176	610453	228805	1291652
SNOW REMOVAL	17562	.....	.....	.....	.....	43679	.....
LIGHTING	30658	.....	.....	133764	.....	58756	144159
TOTAL HIGHWAYS	493847	3471852	5283323	2786576	935064	986349	2868614
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	27591	478440	585472	672171	446234	950452	412437
-OUTLAYS	139578	2941382	36768	388854	84964	721179	3236269
REFUSE COLLECT. AND DISPOSAL-EXPENSE	380	15125	.....	154954	.....	34862	28893
-OUTLAYS	555	.....	.....	15864	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	168104	3434947	622240	1231843	531198	1706493	3937699
CONSERVATION OF HEALTH-EXPENSE	.....	12459	89104	.....	4950	20265	148317
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	12459	89104	.....	4950	20265	148317
LIBRARIES-CURRENT EXPENSE	.....	.....	.....	409983	.....	135781	128775
-CAPITAL OUTLAYS	.....	.....	.....	105857	.....	961	240
TOTAL LIBRARIES	.....	.....	.....	515840	.....	136742	129015
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	405961	28551	542786	1224963	613504	138534	667751
-OUTLAYS	154332	.....	220555	341952	50030	2799	128479
MUNIC. PARKS-EXPENSE	202119	151798	313502	507974	.....	186533	416579
-OUTLAYS	82004	18369	124282	115906	121045	26012	203469
TOTAL RECREATION	844416	198718	1201125	2190795	784579	353878	1416278
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	19763	.....	.....	76860	7770	123854	32630
-OUTLAYS	78748	409338	.....	.....	301175	375068	447522
UNALLOCATED- CURRENT EXPENSE	113625	345385	88862	468568	69219	858003	1150740
- CAPITAL OUTLAYS	.....	351308	.....	177940	.....	425207	598767
INTEREST PAYMENTS	319632	1306111	1084446	347184	667890	413282	793544
TOTAL CURRENT EXPENSE	2296691	3883089	6053261	10760506	4096000	5222890	8604105
TOTAL CAPITAL OUTLAY	760202	7103254	5065932	2363057	1518577	2260476	6149527
TOTAL EXPENDITURES	3056893	10986343	11119193	13123563	5614577	7483366	14753632
DEBT REDEMPTION: BONDS PAID SHORT TERM LOANS	1893000	18871000	962075	1055000	1000000	480000	1888000
TOTAL DEBT REDEMPTION	1893000	18871000	962075	1055000	1000000	480000	1888000
REFUNDS PAID OUT	224	.....	.....	.....	.....	.....	632
OFF-SET TO REFUNDS RECEIVED	24195	33985	140611	.....	31994	50707	40717
ALL OTHER DISBURSEMENTS	63415	322700	288956	222728	.....	159547	.....
AGENCY, TRUST, AND INVESTMENTS	13337376	.....	27468136	33945000	15610887	15752826	171194731
TOTAL DISBURSEMENTS	18375103	30214028	39978971	48346291	22257458	23926446	187877712

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	ST. LOUIS PARK	WHITE BEAR LAKE	WINONA	TOT 20000 TO 100000	ALBERT LEA	ANOKA	APPLE VALLEY
POPULATION	47429	24964	26438	925010	19418	13643	15744
TAXABLE VALUATION	215067241	54083300	61335587	3521251652	50579173	45662592	45309928
1975 TAX LEVY(COLLECT IN 1976)	3167946	922616	1984207	59241273	1431644	917723	650762
REVENUE RECEIPTS							
TAXES	2576250	753961	1661290	51108620	1125982	806114	518631
FISCAL DISPARITIES	53529	47807	.....	734230	.....	14853	21404
FRANCHISE TAXES	.....	45773	107772	1083753	334623	.....	.....
SPECIAL ASSESSMENTS	1847035	378220	184299	53283544	500377	236203	1867420
LOCAL SALES TAXES	.....	.....	.....	1568597	.....	.....	.....
LICENCES AND PERMITS	265067	83390	115002	4514388	74718	48150	134481
FINES AND FORFEITS	121544	20413	36658	1937438	47960	43866	17360
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	1707722	671836	1479698	34458026	1216613	707543	291974
STATE GRANTS-HIGHWAYS	230377	35123	384261	7031697	110750	106015	341738
STATE GRANTS-OTHER PURPOSES	128977	42835	170041	3824467	115784	46094	62630
COUNTY GRANTS-HIGHWAYS	.....	13661	.....	743321	19753	.....	74547
COUNTY GRANTS-OTHER PURPOSES	24986	49635	192114	2961475	43732	159328	61332
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	84962
GRANTS-OTHER LOCAL UNITS-OTHER	293063	37226	24829	1437505	75059	28904	10636
FEDERAL GRANTS	423230	3527	498745	9908814	760924	22214	20648
FEDERAL REVENUE SHARING	294262	111659	435699	7474408	340821	146081	65719
TOTAL INTERGOVERNMENTAL REVENUE	3102617	965502	3185387	67839713	2683436	1216179	1014186
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	19935	55717	2598	736652	.....	.....	7862
PUBLIC SAFETY	13156	5299	15987	436019	.....	44975	2799
HIGHWAYS	8845	646	9186	616077	18050	29529	.....
SANITATION	1497312	659483	372715	17774446	529995	458578	.....
HEALTH	.....	.....	4603	64840	.....	.....	.....
LIBRARIES	.....	.....	27122	47219	426	2672	.....
RECREATION	213746	37069	23747	5699281	55638	205686	83532
ALL OTHER	.....	.....	56517	626386	17597	16790	.....
TOTAL DEPT FEES-SERVICE CHARGES	1752994	758214	512475	26000920	621706	758230	94193
CONTRIBUTIONS-PUB. SERV. ENTERPR.	78809	.....	.....	4734343	4665	369549	40000
INTEREST ON INVESTMENTS	253519	55027	98212	10043039	231040	123405	301262
ALL OTHER REVENUE	63510	68933	214497	4002713	55596	29793	40638
TOTAL REVENUE RECEIPTS	10114954	3177240	6115592	226851298	5680103	3646342	4049575
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	2468746	391161	460118	88962170	.....	.....	2307906
SHORT TERM BORROWING	.....	.....	.....	58725	.....	.....	.....
TOTAL BORROWING	2468746	391161	460118	89020895	.....	.....	2307906
REFUNDS RECEIVED	194105	200115	61293	3379111	140985	.....	81963
OFF-SET TO REFUNDS PAID	4982	189	513	128858	6750	.....	.....
ALL OTHER MISC RECEIPTS	235994	.....	59166	3113539	303097	.....	.....
AGENCY, TRUST, AND INVESTMENTS	24046756	4152890	4103406	396281546	250000	2029	40100
TOTAL NONREVENUE RECEIPTS	26950583	4744355	4684496	491923949	700832	2029	2429969
TOTAL RECEIPTS	37065537	7921595	10800088	718775247	6380935	3648371	6479544

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(CITIES
2,500 POPULATION)

	ST. LOUIS PARK	WHITE BEAR LAKE	WINONA	TOT 20000 TO 100000	ALBERT LEA	ANOKA	APPLE VALLEY
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	606342	273401	429286	14711320	301292	356541	136950
CAPITAL OUTLAYS	79880	1451	8665	1432019	8881	2105	37243
TOTAL GENERAL GOVERNMENT	686222	274852	437951	16143339	310173	358646	174193
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	1222492	753504	831959	25523290	716673	613646	303569
-OUTLAYS	25287	11344	958	962016	25797	18696	15140
FIRE DEPARTMENT-EXPENSE	574429	162074	894456	12177788	526138	130582	52713
-OUTLAYS	6389	10756	4939	1462169	5394	377	25274
PROTECTIVE INSPECTION, ARMORIES, DOG POUNDS AND OTHER-EXPENSE	201534	5357	144724	3290581	78599	74723	43054
-OUTLAYS	10777	.....	324	257341	23662	527	34922
TOTAL PUBLIC SAFETY	2040908	943035	1877360	43673185	1376263	838551	474672
HIGHWAYS: CONSTRUCTION	2210383	185696	531438	27057242	819251	528	429186
OTHER OUTLAYS	55130	23410	55452	1689359	10411	44797	13071
MAINTENANCE	830952	214100	540730	16232925	318536	240277	111162
SNOW REMOVAL	77343	.....	4112	178502	28804	12019	18424
LIGHTING	185450	46230	90886	1889885	70955	33000	4953
TOTAL HIGHWAYS	3359258	469436	1222618	47047913	1247957	330621	576796
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	1033959	328624	246194	13248039	381577	227442	.....
-OUTLAYS	707704	123330	141318	15575065	68121	632	876467
REFUSE COLLECT. AND DISPOSAL-EXPENSE	489394	246582	232	2366940	116917	139516	78
-OUTLAYS	.....	.....	.....	26708	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	2231057	698536	387744	31216752	566615	367590	876545
CONSERVATION OF HEALTH-EXPENSE	24720	300	10000	1083810	27709	1005	18364
-OUTLAYS	.....	.....	.....	794407	256526	.....	.....
TOTAL HEALTH	24720	300	10000	1878217	284235	1005	18364
LIBRARIES-CURRENT EXPENSE	.....	.....	170058	1319132	130609	143056	.....
-CAPITAL OUTLAYS	.....	.....	52704	200154	.....	51295	.....
TOTAL LIBRARIES	.....	.....	222762	1519286	130609	194351	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	329939	198	100289	9266559	211923	292614	143163
-OUTLAYS	1867	.....	1532	2841676	656260	142763	240159
MUNIC. PARKS-EXPENSE	4708	131090	359433	7574561	157978	123675	114677
-OUTLAYS	497968	102158	42128	4757466	46548	96417	11505
TOTAL RECREATION	834482	233446	503382	24440262	1072709	655469	509504
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	68703	.....	1556489	.....	74209	40205
-OUTLAYS	.....	27326	64526	13968865	.....	29060	482951
UNALLOCATED- CURRENT EXPENSE	495045	29381	739755	8981640	89143	157804	109650
-CAPITAL OUTLAYS	1368381	5304	103488	6124874	52890	39464	46892
INTEREST PAYMENTS	957006	243404	104015	20220931	477265	163230	698387
TOTAL CURRENT EXPENSE	7033313	2502948	4666129	139622392	3634118	2783339	1795349
TOTAL CAPITAL OUTLAY	4963766	490775	1007472	77149361	1973741	426661	2212810
TOTAL EXPENDITURES	11997079	2993723	5673601	216771753	5607859	3210000	4008159
DEBT REDEMPTION: BONDS PAID	2045000	427000	175000	69918318	570000	273332	2345000
SHORT TERM LOANS	.....	.....	.....	44271	.....	.....	.....
TOTAL DEBT REDEMPTION	2045000	427000	175000	69962589	570000	273332	2345000
REFUNDS PAID OUT	4982	189	513	128858	6750	.....	.....
OFF-SET TO REFUNDS RECEIVED	194105	200115	61293	3379111	140985	.....	81963
ALL OTHER DISBURSEMENTS	286649	.....	66553	3149948	230788	.....	.....
AGENCY, TRUST, AND INVESTMENTS	24275460	4235963	4926454	399602558	165000	725	.....
TOTAL DISBURSEMENTS	38803275	7856990	10903414	692994817	6721382	3484057	6435122

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	BEMIDJI	BRAINERD	CLOQUET	COTTAGE GROVE	EAGAN	EDEN PRAIRIE	FAIRMONT
POPULATION	11490	11667	11439	17056	18855	10012	10751
TAXABLE VALUATION	15997477	25122271	29311420	50926230	82673583	68551773	29366487
1975 TAX LEVY(COLLECT IN 1976)	512399	647209	1043624	1008254	778252	778313	945261
REVENUE RECEIPTS							
TAXES	451404	520573	879885	795759	663092	659555	776819
FISCAL DISPARITIES	.....	.....	.....	33382	5791	.....	.....
FRANCHISE TAXES	7060	3964	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	258374	236498	23597	1030612	2437838	1720662	359358
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	35542	53827	37288	83944	83172	202716	26486
FINES AND FORFEITS	67060	19965	17517	14973	16693	21269	30014
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	738269	561687	830344	595627	293936	236398	593113
STATE GRANTS-HIGHWAYS	37475	69504	93521	213524	288760	137387	185588
STATE GRANTS-OTHER PURPOSES	94218	61253	64238	63620	78012	725582	105576
COUNTY GRANTS-HIGHWAYS	.....	.....	1800	.....	100401	.....	.....
COUNTY GRANTS-OTHER PURPOSES	81017	40748	127057	72260	77362	34331	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	24847	39374	.....	1063	.....	74733	.....
FEDERAL GRANTS	917770	24348	4161	11261	3534	1122	2248
FEDERAL REVENUE SHARING	137351	77799	136276	147514	89320	65911	126019
TOTAL INTERGOVERNMENTAL REVENUE	2030947	874713	1257397	1104869	931325	1275464	1012544
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	8805	.....	4584	2733	7533	13154	.....
PUBLIC SAFETY	223	.....	16277	20681	8550	2874	11059
HIGHWAYS	4145	21734	6081	69230	762	.....	.....
SANITATION	265541	83634	136206	.....	407687	148932	152134
HEALTH	.....	.....	28068	19032	.....	.....	.....
LIBRARIES	366	.....	79	.....	.....	.....	.....
RECREATION	41984	6304	8653	126357	2099	51386	23776
ALL OTHER	112714	40586	.....	.....	.....	.....	72424
TOTAL DEPT FEES-SERVICE CHARGES	433778	152258	199948	238033	426631	216346	259393
CONTRIBUTIONS-PUB. SERV. ENTERPR.	110000	204559	.....	.....	.....	.....	348202
INTEREST ON INVESTMENTS	52083	68167	15847	168407	432189	242606	30159
ALL OTHER REVENUE	17941	73555	30664	103768	51457	12240	228053
TOTAL REVENUE RECEIPTS	3464189	2208079	2462143	3573747	5048188	4350858	3071028
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	201069	248545	248940	1027520	4263448	2955000	.....
SHORT TERM BORROWING	.....	50000	.....	.....	.....	.....	.....
TOTAL BORROWING	201069	298545	248940	1027520	4263448	2955000	.....
REFUNDS RECEIVED	85650	.....	.....	3838	24036	259309	22003
OFF-SET TO REFUNDS PAID	.....	.....	.....	.....	2701	1153	.....
ALL OTHER MISC RECEIPTS	57227	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	2717624	5269105	2134629	141161	21880538	6135564	130601
TOTAL NONREVENUE RECEIPTS	3061570	5567650	2383569	1172519	26170723	9351026	152604
TOTAL RECEIPTS	6525759	7775729	4845712	4746266	31218911	13701884	3223632

TABLE 4
CLASSIFICATION
(0 2,500 POPULATION)
CITY DISBURSEMENTS - 1976

	BEMIDJI	BRAINERD	CLOQUET	COTTAGE GROVE	EAGAN	EDEN PRAIRIE	FATRMONT
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	135194	187782	142638	206952	283996	190659	372784
CAPITAL OUTLAYS	9772	3623	2104	6712	14840	4000	517
TOTAL GENERAL GOVERNMENT	144966	191405	144742	213664	298836	194659	373301
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	440625	394816	319178	450751	379162	257228	377247
-OUTLAYS	17693	7670	13639	20153	14103	17450	10300
FIRE DEPARTMENT-EXPENSE	182480	146728	214283	209418	77085	80080	80295
-OUTLAYS	.....	1628	8756	99103	14295	4350	1695
PROTECTIVE INSPI., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	12932	302	3306	39884	20365	11262	7920
-OUTLAYS	.....	.....	.....	936	.....	.....	.....
TOTAL PUBLIC SAFETY	653730	551144	559162	820245	505010	370370	477457
HIGHWAYS: CONSTRUCTION	8916	131371	106737	586696	429583	844397	278101
OTHER OUTLAYS	900	90905	29877	112047	15594	60219	2923
MAINTENANCE	314409	210557	347658	221822	118596	170052	264425
SNOW REMOVAL	.....	5272	.....	6274	6061	18877	4963
LIGHTING	.....	26336	55426	49348	6269	21411	58360
TOTAL HIGHWAYS	324225	464441	539698	976187	576103	1114956	608772
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	108549	87464	153987	.....	335671	172550	173274
-OUTLAYS	1306824	237927	229577	468610	293605	662126	107610
REFUSE COLLECT. AND DISPOSAL-EXPENSE	143199	1198	2515	.....	.....	481	11112
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	1558572	326589	386079	468610	629276	835157	291996
CONSERVATION OF HEALTH-EXPENSE	6470	3960	40666	11596	.....	4655	9606
-OUTLAYS	.....	.....	.....	22660	.....	.....	17807
TOTAL HEALTH	6470	3960	40666	34256	.....	4655	27413
LIBRARIES-CURRENT EXPENSE	35075	24375	53272	1366	.....	.....	23840
-CAPITAL OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL LIBRARIES	35075	24375	53272	1366	.....	.....	23840
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	93207	29680	29527	366775	.....	99614	111250
-OUTLAYS	3738	600	18286	81829	.....	.....	136982
MUNIC. PARKS-EXPENSE	75524	54912	120295	23466	109165	112289	177520
-OUTLAYS	795	1450	28701	23654	245265	748751	45427
TOTAL RECREATION	173264	86642	196809	495724	354430	960654	471179
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	1803	.....	168532	.....	11559	.....	.....
-OUTLAYS	508825	31375	.....	59975	146593	467406	14657
UNALLOCATED- CURRENT EXPENSE	196742	318979	236763	106199	129584	199040	131526
- CAPITAL OUTLAYS	12731	3714	.....	5402	.....	.....	43021
INTEREST PAYMENTS	157652	117737	20762	329313	1012713	1241363	275717
TOTAL CURRENT EXPENSE	1903861	1610098	1908808	2023164	2490226	2579561	2079839
TOTAL CAPITAL OUTLAY	1870194	510263	437677	1487777	1173878	2808699	659040
TOTAL EXPENDITURES	3774055	2120361	2346485	3510941	3664104	5388260	2738879
DEBT REDEMPTION: BONDS PAID	1864192	220000	61000	297000	4996000	590000	1010938
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	1864192	220000	61000	297000	4996000	590000	1010938
REFUNDS PAID OUT	.....	.....	.....	.....	2701	1153	.....
OFF-SET TO REFUNDS RECEIVED	85650	.....	.....	3838	24036	259309	22003
ALL OTHER DISBURSEMENTS	57227	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	3016000	5233421	2332211	927422	22717342	3278116	887
TOTAL DISBURSEMENTS	8797124	7573782	4739696	4739201	31404183	9516838	3772707

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	FARIBAULT	FERGUS FALLS	HASTINGS	HIBBING	HOPKINS	INVER GROVE HEIGHTS	LAKEVILLE
POPULATION	16595	12443	13440	16104	16492	16523	12015
TAXABLE VALUATION	32157740	34759895	29325173	30069301	73069566	52666777	34849903
1975 TAX LEVY(COLLECT IN 1976)	1125521	1067148	739824	1294183	1330923	671101	554227
REVENUE RECEIPTS							
TAXES	904092	963750	589599	800168	1180921	545850	467313
FISCAL DISPARITIES	.....	.....	22323	.....	22711	11193	16223
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	111444	167235	336339	.....	289528	1010044	768052
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	51083	21697	81576	44201	88227	64843	48443
FINES AND FORFEITS	29087	50550	19514	42235	42333	20726	8820
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	1003560	866398	768087	1936056	586696	349905	275112
STATE GRANTS-HIGHWAYS	103584	23768	299370	77011	27925	123225	146692
STATE GRANTS-OTHER PURPOSES	466826	69057	102627	69854	29344	23980	21449
COUNTY GRANTS-HIGHWAYS	3314	3368	38981	.....	.....	62240	44030
COUNTY GRANTS-OTHER PURPOSES	37060	.....	41073	12323	107164	33033	62078
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	47957	5416	15988	116817	81829	5586	.....
FEDERAL GRANTS	1828682	33506	5818	65489	198779	2990	.....
FEDERAL REVENUE SHARING	210691	222428	143631	233179	82737	81411	51010
TOTAL INTERGOVERNMENTAL REVENUE	3701674	1223941	1415575	2510729	1114474	682370	600371
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	3467	232	17567	38520	4123	12486	41279
PUBLIC SAFETY	6886	2051	2335	.....	1050	10325	6678
HIGHWAYS	3590	13028	3982	31034	.....	.....	4013
SANITATION	141756	501147	263428	531901	372361	261186	388546
HEALTH	.....	966	25431	35543	.....	.....	.....
LIBRARIES	2331	2388	.....	8632	.....	.....	.....
RECREATION	51928	29265	62825	811	120781	.....	1266
ALL OTHER	16462	74362	.....	44483	.....	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	226420	623439	375568	690924	498315	283997	441782
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	55000	.....	.....	.....	.....	78191
INTEREST ON INVESTMENTS	18922	64822	194276	5626	73845	199373	181704
ALL OTHER REVENUE	45206	46257	66407	73405	22010	21994	20758
TOTAL REVENUE RECEIPTS	5087928	3216691	3101177	4167289	3332364	2840390	2631657
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	940623	2382358	312600	.....	.....	3307153	834201
SHORT TERM BORROWING	900000	.....	.....	200000	.....	.....	.....
TOTAL BORROWING	1840623	2382358	312600	200000	.....	3307153	834201
REFUNDS RECEIVED	7167	221753	33541	16564	102791	.....	11669
OFF-SET TO REFUNDS PAID	208	88	949	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	281742	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	3596	1597581	7074090	693286	403522	37401	24349
TOTAL NONREVENUE RECEIPTS	1851594	4483522	7421180	909850	506313	3344554	870219
TOTAL RECEIPTS	6939522	7700213	10522357	5077139	3838677	6184944	3501876

TABLE 4
CLASSIFICATION
(0
2,500 POPULATION)
CITY DISBURSEMENTS - 1976

	FARIBAULT	FERGUS FALLS	HASTINGS	HIBBING	HOPKINS	INVER GROVE HEIGHTS	LAKEVILLE
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	225599	227415	173593	458929	227564	218490	250055
CAPITAL OUTLAYS	14830	10812	.....	37988	2372	25209	2507
TOTAL GENERAL GOVERNMENT	240429	238227	173593	496917	229936	243699	252562
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	555322	354277	372221	516096	543490	299148	236898
-OUTLAYS	14064	22087	11937	2000	15172	14514	21298
FIRE DEPARTMENT-EXPENSE	430917	99960	161747	528071	61604	90830	88657
-OUTLAYS	1875	163912	360	3254	11560	37144	220028
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	28404	5054	31138	51062	60877	62565	41266
-OUTLAYS	20950	.....	1695	5120	120	.....	.....
TOTAL PUBLIC SAFETY	1051532	645290	579098	1105603	692823	504201	608147
HIGHWAYS: CONSTRUCTION	161089	539180	475828	98808	100249	59916	343302
OTHER OUTLAYS	40556	298436	22966	97035	52560	21762	35462
MAINTENANCE	288525	.....	277448	331199	287810	199183	162090
SNOW REMOVAL	4345	.....	.....	.....	20389	.....	.....
LIGHTING	63151	.....	47110	62898	53459	9730	17897
TOTAL HIGHWAYS	557666	837616	823352	589940	514467	290591	558751
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	155489	201314	162093	231199	407625	186346	303720
-OUTLAYS	2078383	197213	161446	224847	98754	520024	1047634
REFUSE COLLECT. AND DISPOSAL-EXPENSE	3320	239548	.....	234207	208433	.....	.....
-OUTLAYS	.....	13662	.....	7556	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	2237192	651737	323539	697809	714812	706370	1351354
CONSERVATION OF HEALTH-EXPENSE	1571	61250	25631	13902	14250	.....	15186
-OUTLAYS	.....	3141	22096	.....	.....	.....	.....
TOTAL HEALTH	1571	64391	47727	13902	14250	.....	15186
LIBRARIES-CURRENT EXPENSE	97278	93313	6591	138371	.....	.....	.....
-CAPITAL OUTLAYS	2411	.....	.....	14037	.....	.....	.....
TOTAL LIBRARIES	99689	93313	6591	152408	.....	.....	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	139357	133908	134742	25560	263121	.....	26621
-OUTLAYS	12107	.....	15777	5250	51358	.....	23191
MUNIC. PARKS-EXPENSE	98600	144960	105614	17063	173136	52278	109131
-OUTLAYS	26302	160379	49786	.....	39247	34078	66803
TOTAL RECREATION	276366	439247	305919	47873	526862	86356	225746
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	29435	132944	.....	214620	4514	.....	.....
-OUTLAYS	49491	.....	31184	.....	56032	326348	698176
UNALLOCATED- CURRENT EXPENSE	337453	259954	204697	522853	357062	173666	131300
- CAPITAL OUTLAYS	27771	102595	24496	20668	58363	1724	.....
INTEREST PAYMENTS	87399	204502	225656	78015	130944	450699	372665
TOTAL CURRENT EXPENSE	2546165	2158399	1928281	3424054	2814278	1742935	1755486
TOTAL CAPITAL OUTLAY	2449829	1511417	817571	516563	485787	1040719	2458401
TOTAL EXPENDITURES	4995994	3669816	2745852	3940617	3300065	2783654	4213887
DEBT REDEMPTION: BONDS PAID	195715	316099	445000	80000	225000	3435000	330000
SHORT TERM LOANS	700000	.....	.....	200000	.....	.....	.....
TOTAL DEBT REDEMPTION	895715	316099	445000	280000	225000	3435000	330000
REFUNDS PAID OUT	208	88	949	.....	.....	.....	11669
OFF-SET TO REFUNDS RECEIVED	7167	221753	33541	16564	102791	.....	.....
ALL OTHER DISBURSEMENTS	.....	347609	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	302466	2125472	7032938	1190470	330417	239	99359
TOTAL DISBURSEMENTS	6201550	6680837	10258280	5427651	3958273	6218893	4654915

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	MAPLE GROVE	MARSHALL	MOUNDS VIEW	NEW ULM	NORTH ST PAUL	NORTHFIELD	OAKDALE
POPULATION	11853	10215	13193	13051	12751	10235	11226
TAXABLE VALUATION	36473420	27606597	25167270	38266651	25524970	18396788	24917802
1975 TAX LEVY(COLLECT IN 1976)	556429	681247	423746	956666	391755	509868	512626
REVENUE RECEIPTS							
TAXES	424774	529024	341198	793601	315802	421776	442939
FISCAL DISPARITIES	11465	.....	29404	.....	23594	.....	27614
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	2216677	214507	623017	201040	674555	669363	661143
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	117189	46184	74138	39191	43563	45575	45092
FINES AND FORFEITS	11874	22865	15869	32652	20197	15651	21936
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	246296	432945	287120	615441	293158	476420	339816
STATE GRANTS-HIGHWAYS	171583	10648	28620	133395	145135	62626	27345
STATE GRANTS-OTHER PURPOSES	23187	604513	13227	36439	71434	71353	101444
COUNTY GRANTS-HIGHWAYS	.....	.....	2882	.....	3835	24761	.....
COUNTY GRANTS-OTHER PURPOSES	57933	64446	38126	67431	16529	26832	12527
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	49763	.....	.....	.....	.....	.....
FEDERAL GRANTS	955	2611571	11853	2924	142578	48306	6076
FEDERAL REVENUE SHARING	50563	99026	64071	209930	57304	95753	77048
TOTAL INTERGOVERNMENTAL REVENUE	550517	3872912	445899	1065563	729973	806051	564256
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	28157	.....	11843	.....	1337	37942	3471
PUBLIC SAFETY	2034	73229	.....	6474	7964	5437	.....
HIGHWAYS	17482	.....	.....	14661	5801	.....	249
SANITATION	225941	168020	209924	291787	198492	258999	251505
HEALTH	.....	.....	.....	.....	.....	.....	.....
LIBRARIES	.....	752	.....	.....	.....	.....	.....
RECREATION	71842	21139	27577	7144	11735	.....	8750
ALL OTHER	.....	61323	.....	81082	1331	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	345456	324463	249344	401153	226660	302378	264055
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	264705	.....	367291	205000	45075	.....
INTEREST ON INVESTMENTS	345713	88478	154025	113088	335515	35346	165457
ALL OTHER REVENUE	29256	75157	23353	39696	77475	29524	118027
TOTAL REVENUE RECEIPTS	4052921	5438295	1956247	3053275	2652334	2370739	2310519
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	3247811	756337	1045000	680308	.....	1065000	941438
SHORT TERM BORROWING	26000	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	3273811	756337	1045000	680308	.....	1065000	941438
REFUNDS RECEIVED	88234	.....	30000	49087	.....	6912	6076
OFF-SET TO REFUNDS PAID	.....	.....	11446	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	133814	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	5376308	3448	3195752	630830	6237643	190267	12471400
TOTAL NONREVENUE RECEIPTS	8738353	759785	4282198	1494048	6237643	1262179	13418914
TOTAL RECEIPTS	12791274	6198080	6238445	4547323	8889977	3632918	15729433

TABLE 4
CLASSIFICATION
(
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	MAPLE GROVE	MARSHALL	MOUNDS VIEW	NEW ULM	NORTH ST PAUL	NORTHFIELD	OAKDALE
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	156457	186117	156018	212985	142926	217653	144798
CAPITAL OUTLAYS	3517	43299	40473	13546	1097	12473	11902
TOTAL GENERAL GOVERNMENT	159974	229416	196491	226531	144023	230126	156600
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	162384	290375	242634	393061	252046	223002	233682
-OUTLAYS	12593	4897	9903	21138	.....	13989	13766
FIRE DEPARTMENT-EXPENSE	37062	61677	39531	63027	57079	60332	67359
-OUTLAYS	16579	16979	.....	62296	3859	12230	.....
PROTECTIVE INSPECTION, ARMORIES, DOG POUNDS AND OTHER-EXPENSE	52590	5467	66364	8080	17883	25521	521
-OUTLAYS	943	.....	.....	3103	116	7123	.....
TOTAL PUBLIC SAFETY	282151	379395	358432	550700	330983	342197	315728
HIGHWAYS: CONSTRUCTION	490448	96276	.....	841088	290048	558255	590574
OTHER OUTLAYS	14650	90161	.....	3275	40906	292	84119
MAINTENANCE	182196	281114	44413	254301	106572	156829	130038
SNOW REMOVAL	.....	.....	19677	.....	18825	2036	.....
LIGHTING	22421	25768	17392	63137	20000	26528	.....
TOTAL HIGHWAYS	709715	493319	81482	1161807	476351	743940	729221
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	.....	74792	200474	304999	180815	87931	204150
-OUTLAYS	1796675	2681546	67827	215690	192548	186262	134461
REFUSE COLLECT. AND DISPOSAL-EXPENSE	3131	.....	.....	.....	22997	88645	.....
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	1799806	2756338	268301	520689	396360	362838	338611
CONSERVATION OF HEALTH-EXPENSE	87	21200	.....	1200	10660	7779	.....
-OUTLAYS	.....	.....	.....	.....	2488	.....	.....
TOTAL HEALTH	87	21200	.....	1200	13148	7779	.....
LIBRARIES-CURRENT EXPENSE	.....	124714	.....	127635	.....	43992	.....
-CAPITAL OUTLAYS	.....	10469	.....	140895	.....	.....	.....
TOTAL LIBRARIES	.....	135183	.....	268530	.....	43992	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	120849	91641	86451	96267	61057	33000	82511
-OUTLAYS	2769	15866	693	2414	4508	4033	11309
MUNIC. PARKS-EXPENSE	83432	63736	75831	75678	69375	4564	5493
-OUTLAYS	30605	63435	24381	117755	11172	53149	76149
TOTAL RECREATION	237655	234678	187356	292114	146112	94746	175462
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	59194	88382	.....	.....	42084	4553
-OUTLAYS	823162	.....	4064	.....	117656	10081	184137
UNALLOCATED- CURRENT EXPENSE	114454	88919	.....	188044	180547	122567	21702
-CAPITAL OUTLAYS	.....	840423	.....	128646	.....	.....	1766
INTEREST PAYMENTS	952045	190385	284608	142805	295453	116263	438915
TOTAL CURRENT EXPENSE	1887108	1565099	1321775	1931216	1436235	1258726	1333722
TOTAL CAPITAL OUTLAY	3191941	3863351	147341	1549846	664398	857887	1032573
TOTAL EXPENDITURES	5079049	5428450	1469116	3481062	2100633	2116613	2366295
DEBT REDEMPTION: BONDS PAID	885000	340000	1300000	465000	610000	1156000	703000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	885000	340000	1300000	465000	610000	1156000	703000
REFUNDS PAID OUT	.....	.....	11446	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	88234	.....	30000	49087	.....	6912	6076
ALL OTHER DISBURSEMENTS	.....	.....	.....	101143	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	7212678	3448	3531033	198616	6111778	197726	12127270
TOTAL DISBURSEMENTS	13264961	5771898	6341595	4294908	8822411	3467251	15202641

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	OWATONNA	RED WING	ROBBINS-DALE	SHAKOPEE	SHOREVIEW	STILLWATER	VIRGINIA
POPULATION	15341	12834	15610	10065	14839	12000	12450
TAXABLE VALUATION	44477971	158121918	52625577	41823879	42601173	27943365	28433202
1975 TAX LEVY(COLLECT IN 1976)	959390	2613954	884787	490895	640589	648575	1594819
REVENUE RECEIPTS							
TAXES	785353	2699265	656717	413297	538215	508428	1115074
FISCAL DISPARITIES	.....	.....	27533	11997	16887	30975	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	7218
SPECIAL ASSESSMENTS	167365	523225	99415	395125	1252952	707773	67400
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	93369	42377	43731	70367	95967	68937	18776
FINES AND FORFEITS	28471	40615	38251	28272	8600	9048	42498
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	868822	653245	694916	200463	312394	575553	1628158
STATE GRANTS-HIGHWAYS	124764	74323	91203	70697	394895	47404	104983
STATE GRANTS-OTHER PURPOSES	96338	98398	39560	61387	.....	31575	136413
COUNTY GRANTS-HIGHWAYS	29902	.....	.....	40191	4426	2580	.....
COUNTY GRANTS-OTHER PURPOSES	89215	20940	76636	9746	29409	84647	14727
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	14746	.....	12278	59320	.....	23598	39900
FEDERAL GRANTS	48683	29203	.....	32842	1812	103414	155076
FEDERAL REVENUE SHARING	157182	309900	72776	86974	57492	87252	204971
TOTAL INTERGOVERNMENTAL REVENUE	1429652	1186009	987369	561620	800428	956023	2284228
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	6069	.....	81000	2116	7652	1926	210
PUBLIC SAFETY	1344	7856	18073	587	.....	2391	.....
HIGHWAYS	16766	17541	49725	1084	4343	8281	29448
SANITATION	239448	434140	355170	404421	283405	300278	86294
HEALTH	.....	20171	.....	.....	.....	.....	2870
LIBRARIES	3594	.....	.....	.....	.....	2340	5935
RECREATION	117765	15446	40459	51553	48458	50438	84042
ALL OTHER	43039	111166	.....	.....	.....	12626	19502
TOTAL DEPT FEES-SERVICE CHARGES	428025	606320	544427	459761	343858	378280	228301
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	.....	166558	189521	461896	.....	.....
INTEREST ON INVESTMENTS	80226	132783	26051	67911	369710	37171	63118
ALL OTHER REVENUE	93914	74417	8876	105787	51743	188537	199493
TOTAL REVENUE RECEIPTS	3106375	5305011	2598928	2303658	3940256	2885172	4026106
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	1537945	1057386	.....	1097539	1328680	.....	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1537945	1057386	.....	1097539	1328680	.....	.....
REFUNDS RECEIVED	14613	1424	7559	15087	201149	12000	30589
OFF-SET TO REFUNDS PAID	.....	.....	.....	2233	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	338556	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	4989167	4854597	31797	10218396	8303337	1114305	1737480
TOTAL NONREVENUE RECEIPTS	6541725	6251963	39356	11333255	9833166	1126305	1768069
TOTAL RECEIPTS	9648100	11556974	2638284	13636913	13773422	4011477	5794175

TABLE 4
CLASSIFICATION
(C)
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	OWATONNA	RED WING	ROBBINS-DALE	SHAKOPEE	SHOREVIEW	STILLWATER	VIRGINIA
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	267937	267425	504113	216264	182257	136448	342507
CAPITAL OUTLAYS	130037	53704	28763	1793	16298	872	733
TOTAL GENERAL GOVERNMENT	397974	321129	532876	218057	198555	137320	343240
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	438280	488860	424435	293190	147594	271657	493563
-OUTLAYS	21576	308685	25057	201220	.....	14169	11400
FIRE DEPARTMENT-EXPENSE	179323	542788	108380	32289	39670	152789	479763
-OUTLAYS	69414	73262	15152	248656	.....	48345	107608
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	7151	27096	12303	33936	50971	32850	19163
-OUTLAYS	4619	545	562	15477	.....	2700	.....
TOTAL PUBLIC SAFETY	720363	1441236	585889	824768	238235	522510	1111497
HIGHWAYS: CONSTRUCTION	665184	840922	115212	305128	354273	192830	113868
OTHER OUTLAYS	43045	86564	24349	210093	21531	12500	57035
MAINTENANCE	478861	458398	332395	230289	186717	161523	247025
SNOW REMOVAL	10684	52110	.....	.....	.....	.....	60802
LIGHTING	.....	66328	.....	.....	24007	57446	10025
TOTAL HIGHWAYS	1197774	1504322	471956	745510	586528	424299	489655
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	150209	558327	290890	332093	137876	166162	231824
-OUTLAYS	223578	283923	15256	472032	486698	154696	389566
REFUSE COLLECT. AND DISPOSAL-EXPENSE	17399	312892	132510	74782	1675	177862	217738
-OUTLAYS	34932	.....	.....	.....	.....	.....	19338
TOTAL SANITATION AND WASTE REMOVAL	426118	1155142	438656	878907	626249	498720	858466
CONSERVATION OF HEALTH-EXPENSE	15323	24487	8030	200	197	.....	284
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	15323	24487	8030	200	197	.....	284
LIBRARIES-CURRENT EXPENSE	136942	171642	1042	.....	.....	84827	188212
-CAPITAL OUTLAYS	.....	4480	175	.....	.....	9623	464
TOTAL LIBRARIES	136942	176122	1217	.....	.....	94450	188676
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	194240	115529	98593	102756	104093	70281	168559
-OUTLAYS	15462	2446	1133	5449	.....	4352	76949
MUNIC. PARKS-EXPENSE	134278	129991	148552	93118	85227	93803	171332
-OUTLAYS	3331	22036	8362	22362	94280	21293	286604
TOTAL RECREATION	347311	270002	256640	223685	283600	189729	703444
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	100036	.....	.....	.....	.....	35154
-OUTLAYS	411919	251747	.....	85866	.....	79284	18615
UNALLOCATED- CURRENT EXPENSE	129713	186756	156462	77946	208715	253781	335543
- CAPITAL OUTLAYS	6584	432102	.....	26484	.....	50000	73295
INTEREST PAYMENTS	78130	403667	2580	205769	417237	290956	.....
TOTAL CURRENT EXPENSE	2238470	3906332	2220285	1692632	1586236	1950385	3001494
TOTAL CAPITAL OUTLAY	1629681	2360416	234021	1594560	973080	590664	1156375
TOTAL EXPENDITURES	3868151	6266748	2454306	3287192	2559316	2541049	4157869
DEBT REDEMPTION: BONDS PAID	310000	570000	15000	250000	1532000	913000	.....
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	310000	570000	15000	250000	1532000	913000	.....
REFUNDS PAID OUT	.....	.....	.....	2233	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	14613	1424	7559	15087	201149	12000	30589
ALL OTHER DISBURSEMENTS	.....	339708	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	5501069	4462200	26053	10111968	8560896	451700	1898652
TOTAL DISBURSEMENTS	9693833	11640080	2502918	13666480	12853361	3917749	6087110

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	WEST ST PAUL	WILLMAR	WORTHING- TON	TOT TO 10000	ALEXANDRIA	ANDOVER	ARDEN HILLS
POPULATION	19793	13632	10362	463137	6973	8295	6155
TAXABLE VALUATION	64725723	34310049	21838504	1443654148	16534053	20544904	28678395
1975 TAX LEVY(COLLECT IN 1976)	1225480	702545	681346	29971085	586463	144226	226330
REVENUE RECEIPTS							
TAXES	1030323	589865	562189	24817347	514842	101420	214388
FISCAL DISPARITIES	34726	.....	.....	362075	.....	3363	2117
FRANCHISE TAXES	184547	.....	.....	537412	4158	.....	.....
SPECIAL ASSESSMENTS	699167	540083	237528	21303916	80804	319990	299456
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	123167	66664	20661	2235342	19203	45835	79213
FINES AND FORFEITS	25439	59024	33840	965044	31282	4947	5720
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	732260	613175	569262	21390761	457613	120715	186233
STATE GRANTS-HIGHWAYS	230772	297356	20805	4422391	152100	13629	130396
STATE GRANTS-OTHER PURPOSES	32154	254684	112169	3984419	84906	.....	36235
COUNTY GRANTS-HIGHWAYS	83081	2530	.....	542627	.....	.....	2566
COUNTY GRANTS-OTHER PURPOSES	60295	42726	50820	1752883	19345	31693	7300
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	84962	6453	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	4426	7450	739697	51824	.....	.....
FEDERAL GRANTS	5123	521700	22806	7648420	264579	6661	849
FEDERAL REVENUE SHARING	127936	134602	142195	4392873	147791	30777	26922
TOTAL INTERGOVERNMENTAL REVENUE	1271621	1871199	925507	44959021	1184611	203475	790501
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	3954	5785	884	354691	816	5464	1820
PUBLIC SAFETY	10262	35883	.....	308302	1511	5275	.....
HIGHWAYS	415	41837	31800	444611	34477	.....	.....
SANITATION	339064	266980	328348	9285328	43204	123361	251416
HEALTH	.....	36542	.....	168623	.....	.....	.....
LIBRARIES	.....	.....	.....	29515	2456	.....	.....
RECREATION	90385	21517	3673	1544214	6930	.....	36435
ALL OTHER	.....	39491	59258	824236	13118	1030	.....
TOTAL DEPT FEES-SERVICE CHARGES	444080	448035	423963	12959520	102512	135130	289671
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	311618	255000	3476830	204228	.....	25909
INTEREST ON INVESTMENTS	245905	163920	103629	4931779	95897	55249	101753
ALL OTHER REVENUE	32801	79576	42915	2210290	328996	7722	58137
TOTAL REVENUE RECEIPTS	4091776	4129984	2605232	118758576	2566533	877131	1466865
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	1275000	2074561	35136368	682946	1659000	.....
SHORT TERM BORROWING	.....	.....	.....	1176000	.....	.....	.....
TOTAL BORROWING	.....	1275000	2074561	36312368	682946	1659000	.....
REFUNDS RECEIVED	74631	91123	.....	1639753	52785	5780	7265
OFF-SET TO REFUNDS PAID	.....	1467	.....	26995	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	100008	90925	1305369	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	49038	773500	1034725	109747175	4461	9784	3177
TOTAL NONREVENUE RECEIPTS	123669	2241098	3200211	149031660	740192	1674564	10442
TOTAL RECEIPTS	4215445	6371082	5805443	267790236	3306725	2551695	1477307

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OVER 2,500 POPULATION)

	WEST ST PAUL	WILLMAR	WORTHING- TON	TOT 10000 TO 20000	ALEXANDRIA	ANDOVER	ARDEN HILLS
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	335962	233190	231198	8030688	162039	99992	152307
CAPITAL OUTLAYS	.....	24509	197	566628	83830	2250	6184
TOTAL GENERAL GOVERNMENT	335962	257699	231395	8597316	245869	102242	158491
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	491983	389840	316221	12683154	226038	47510	151050
-OUTLAYS	1404	19500	131385	1072395	79105	.....	15047
FIRE DEPARTMENT-EXPENSE	404693	112867	59927	5660139	51286	15164	52018
-OUTLAYS	3746	13476	10614	1301221	12563	.....	.....
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	40681	37712	7645	1018647	36196	40428	50023
-OUTLAYS	.....	.....	.....	123120	622	2737	.....
TOTAL PUBLIC SAFETY	942507	573395	525792	21858676	405810	105839	268138
HIGHWAYS: CONSTRUCTION	807367	588868	505730	12769209	103433	179786	153593
OTHER OUTLAYS	887	122782	20590	1707690	63022	1414	3450
MAINTENANCE	228975	271311	303022	7917728	179910	51173	54479
SNOW REMOVAL	.....	27720	.....	317282	36709	4640	.....
LIGHTING	47293	62938	.....	1023588	28314	159	.....
TOTAL HIGHWAYS	1084522	1073619	829342	23735497	411388	237172	211522
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	382148	204307	238309	7033606	36768	130316	205616
-OUTLAYS	194749	219995	421763	16717065	14969	1805363	129119
REFUSE COLLECT. AND DISPOSAL-EXPENSE	.....	8000	117380	2275535	112204	1518	.....
-OUTLAYS	.....	.....	.....	75488	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	576897	432302	777452	26101694	163941	1937197	334735
CONSERVATION OF HEALTH-EXPENSE	16866	51612	4282	418028	.....	.....	.....
-OUTLAYS	12337	437	.....	337497	.....	.....	.....
TOTAL HEALTH	29203	52049	4282	755520	.....	.....	.....
LIBRARIES-CURRENT EXPENSE	12853	41447	.....	1680452	63692	.....	.....
-CAPITAL OUTLAYS	.....	1627	.....	235476	18488	.....	.....
TOTAL LIBRARIES	12853	43074	.....	1915928	82180	.....	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	198867	126251	54719	3906726	32067	3992	35566
-OUTLAYS	10779	6550	607	1553619	734793	.....	.....
MUNIC. PARKS-EXPENSE	20786	104043	51304	3180826	99014	6788	41377
-OUTLAYS	.....	145567	8687	2614276	28004	3193	9339
TOTAL RECREATION	230432	382411	115317	11255447	893878	13973	86282
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	65341	131587	1204161	15255	.....	.....
-OUTLAYS	70354	83739	70308	5113005	32562	.....	.....
UNALLOCATED- CURRENT EXPENSE	208052	128267	179559	6243442	118510	6992	295
- CAPITAL OUTLAYS	.....	810734	66005	2875770	574445	.....	.....
INTEREST PAYMENTS	441640	143562	179191	10627225	55252	70915	120792
TOTAL CURRENT EXPENSE	2830799	2008408	1874344	73221227	1253254	479587	863523
TOTAL CAPITAL OUTLAY	1101623	2037784	1235886	47062454	1745836	1994743	316732
TOTAL EXPENDITURES	3932422	4046192	3110230	120283681	2999090	2474330	1180255
DEBT REDEMPTION: BONDS PAID SHORT TERM LOANS	775000	1215443	1470000	29763719	195000	.....	210000
TOTAL DEBT REDEMPTION	775000	1215443	1470000	30663719	195000	.....	210000
REFUNDS PAID OUT	.....	1467	.....	38664	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	74631	91123	.....	1628084	52785	5780	7265
ALL OTHER DISBURSEMENTS	.....	98132	88890	1263497	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	33516	772500	696419	110640007	5430	1910	.....
TOTAL DISBURSEMENTS	4815569	6224857	5365539	264517652	3252305	2482020	1397520

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	AURORA	BABBITT	BAYPORT	BELLE PLAINE	BENSON	BLUE EARTH	BRECKEN-RIDGE
POPULATION	2531	3076	3018	2515	3549	3965	4200
TAXABLE VALUATION	3341277	3271233	8345465	5352324	6309333	7960604	5746798
1975 TAX LEVY(COLLECT IN 1976)	109059	12987	124190	158360	248209	280452	237719
REVENUE RECEIPTS							
TAXES	90667	7805	102906	139216	196072	220543	188193
FISCAL DISPARITIES	.....	.....	4865	9255	.....	.....	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	.....	.....	2104	50119	26436	55260	69213
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	8892	566	7127	16343	8917	3523	14202
FINES AND FORFEITS	1125	1049	.....	4955	6942	7302	16611
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	256325	503357	90689	123811	203119	204486	253609
STATE GRANTS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
STATE GRANTS-OTHER PURPOSES	12750	6159	15359	14481	14005	5820	273718
COUNTY GRANTS-HIGHWAYS	.....	.....	.....	.....	.....	.....	45403
COUNTY GRANTS-OTHER PURPOSES	7500	3903	975	3538	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	9371	.....	5770	9921	6187	.....	41330
FEDERAL GRANTS	36783	4841	1265	3833	.....	1347	.....
FEDERAL REVENUE SHARING	25509	30462	17384	41447	46270	43640	54735
TOTAL INTERGOVERNMENTAL REVENUE	348238	548722	131442	197031	269581	255293	668795
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	1402	242	10	56	.....	.....	.....
PUBLIC SAFETY	1571	2016	11517	686	1134	.....	962
HIGHWAYS	240	.....	1137	280	2214	.....	2884
SANITATION	30344	.....	51087	22049	85449	41700	36851
HEALTH	3265	3568	.....	18920	.....	.....	97741
LIBRARIES	188	268	.....	506	553	.....	.....
RECREATION	.....	10557	879	10001	19462	6107	8004
ALL OTHER	715	246	1030	.....	7265	5305	.....
TOTAL DEPT FEES-SERVICE CHARGES	37725	16897	65660	51992	116030	53665	146442
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	30000	.....	4300	70188	9564	68055
INTEREST ON INVESTMENTS	1500	17817	33781	16570	42809	19739	52461
ALL OTHER REVENUE	7602	4116	60589	1577	46147	47469	8699
TOTAL REVENUE RECEIPTS	495749	626972	408474	491358	783122	672358	1232671
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	.....	227806	412061	.....	350763
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	.....	.....	227806	412061	.....	350763
REFUNDS RECEIVED	763	22172	.....	1361	47200	.....	11141
OFF-SET TO REFUNDS PAID	.....	.....	.....	317	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	25395	232	70513	3902	8679	929719	201782
TOTAL NONREVENUE RECEIPTS	26158	22404	70513	233386	467940	929719	563686
TOTAL RECEIPTS	521907	649376	478987	724744	1251062	1602077	1796357

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
($\frac{1}{2}$ 500 POPULATION)

	AURORA	BABBITT	BAYPORT	BELLE PLAINE	BENSON	BLUE EARTH	BRECKEN-RIDGE
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	75776	74765	27379	49129	50286	81731	152005
CAPITAL OUTLAYS	.....	608	.....	1537	545	392	788
TOTAL GENERAL GOVERNMENT	75776	75373	27379	50666	50831	82123	152793
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	60004	88438	63988	50527	98521	105610	162111
-OUTLAYS	.....	3201	.....	.....	14877	3777	615
FIRE DEPARTMENT-EXPENSE	16571	12455	26301	7139	30037	9472	16446
-OUTLAYS	.....	1322	81239	.....	19256	445	3182
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	3412	773	3009	2131	815	.....	11518
-OUTLAYS	979	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	80966	106189	174537	59797	163506	119304	193872
HIGHWAYS: CONSTRUCTION	6579	47796	.....	59895	36545	27856	120760
OTHER OUTLAYS	3013	6046	11731	10500	114685	17511	19082
MAINTENANCE	84642	96569	39825	36725	132295	165097	85076
SNOW REMOVAL	706	.....	.....	193	.....	.....	9001
LIGHTING	17961	16271	15563	21328	.....	.....	.....
TOTAL HIGHWAYS	112901	166682	67119	128641	283525	210464	233919
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	39944	.....	54101	5833	47837	55017	11435
-OUTLAYS	.....	.....	.....	.....	8534	4285	9189
REFUSE COLLECT. AND DISPOSAL-EXPENSE	14824	25167	1676	.....	21399	.....	14753
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	54768	25167	55777	5833	77770	59302	35377
CONSERVATION OF HEALTH-EXPENSE	3330	2240	25	31613	2771	.....	.....
-OUTLAYS	.....	.....	.....	5500	19724	.....	961539
TOTAL HEALTH	3330	2240	25	37113	22495	.....	961539
LIBRARIES-CURRENT EXPENSE	6493	18313	23943	.....	19415	19544	17269
-CAPITAL OUTLAYS	.....	613	.....	.....	.....	8101	.....
TOTAL LIBRARIES	6493	18926	23943	.....	19415	27645	17269
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	22489	36908	3021	32647	18105	14375	50397
-OUTLAYS	7500	257	.....	.....	5547	3200	228
MUNIC. PARKS-EXPENSE	.....	.....	15877	12286	35585	8689	12299
-OUTLAYS	8381	.....	24763	11949	1529	1780	2333
TOTAL RECREATION	38370	37165	43661	56882	60766	28044	65257
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	17542	59713	8000	.....	.....	.....	.....
-OUTLAYS	.....	.....	3435	.....	.....	.....	.....
UNALLOCATED- CURRENT EXPENSE	45141	47676	20179	21615	142177	15759	62879
- CAPITAL OUTLAYS	.....	.....	.....	.....	2101	27627	45771
INTEREST PAYMENTS	.....	.....	.....	64610	33415	45615	238589
TOTAL CURRENT EXPENSE	408835	479288	302887	335776	632658	520909	843778
TOTAL CAPITAL OUTLAY	26452	59843	121168	89381	223343	94974	1163487
TOTAL EXPENDITURES	435287	539131	424055	425157	856001	615883	2007265
DEBT REDEMPTION: BONDS PAID	.....	.....	.....	175000	66000	28247	54000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	.....	.....	.....	175000	66000	28247	54000
REFUNDS PAID OUT	.....	.....	.....	317	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	763	22172	.....	1361	47200	.....	11141
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	17395	68	1513	.....	326606	1033529	189349
TOTAL DISBURSEMENTS	453445	561371	425568	601835	1295807	1677659	2261755

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	BUFFALO	CALEDONIA	CAMBRIDGE	CHAMPLIN	CHANHASSEN	CHASKA	CHISHOLM
POPULATION	3275	2619	3177	7749	5926	7082	5913
TAXABLE VALUATION	8543358	4046735	7619689	20457363	19758253	23135281	11486201
1975 TAX LEVY(COLLECT IN 1976)	144801	127472	95779	286421	288270	275208	783244
REVENUE RECEIPTS							
TAXES	128853	114363	85000	232461	261138	251313	534788
FISCAL DISPARITIES	.....	.....	.....	11556	.....	9590	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	271752	9835	92084	296494	667772	628775	7092
LOCAL SALES TAXES	.....	.....	.....	.....	.....	0000	0000
LICENCES AND PERMITS	18177	2948	16434	26913	47880	35454	13652
FINES AND FORFEITS	10553	2117	16903	12289	16051	18784	20890
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	125949	110678	169820	164818	136589	165692	852348
STATE GRANTS-HIGHWAYS	.....	.....	.....	8608	5412	8736	59647
STATE GRANTS-OTHER PURPOSES	53316	6880	14238	4428	13423	26739	3876
COUNTY GRANTS-HIGHWAYS	.....	.....	1138	.....	.....	.....	.....
COUNTY GRANTS-OTHER PURPOSES	.....	3408	16067	30173	11754	9866	30532
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	70540	6795	10309	117861	7729	.....	29796
FEDERAL GRANTS	599	5355	0000	616	.....	10204	405096
FEDERAL REVENUE SHARING	21948	18856	11518	30932	39655	53569	146272
TOTAL INTERGOVERNMENTAL REVENUE	272352	151972	223090	357436	214562	274806	1527567
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	361	78	1271	2902	1528	3689	938
PUBLIC SAFETY	10152	3804	3866	1271	614	1656	5061
HIGHWAYS	.....	.....	8903	3920	2010	0000	4654
SANITATION	51528	51651	38904	62534	135942	154035	4894
HEALTH	.....	9253	.....	.....	.....	.....	10638
LIBRARIES	399	167	0000	0000	0000	1520	769
RECREATION	3901	13781	0000	1504	5030	4620	18614
ALL OTHER	1532	0000	1750	1514	0000	2301	11675
TOTAL DEPT FEES-SERVICE CHARGES	67873	78734	54694	73645	145124	167821	57243
CONTRIBUTIONS-PUB. SERV. ENTERPR.	181662	111764	30000	31862	.....	138745	.....
INTEREST ON INVESTMENTS	34276	30289	24748	82139	114709	55083	7267
ALL OTHER REVENUE	19034	200851	8834	16031	12625	22022	20303
TOTAL REVENUE RECEIPTS	1004532	702873	551787	1140826	1479861	1602393	2188802
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	257049	153000	170636	1540020	4303302	.....	.....
SHORT TERM BORROWING	.....	.....	0000	0000	0000	0000	300000
TOTAL BORROWING	257049	153000	170636	1540020	4303302	0000	300000
REFUNDS RECEIVED	1101	5574	822	31125	.....	.....	25116
OFF-SET TO REFUNDS PAID	.....	.....	0000	2148	312	0000	0000
ALL OTHER MISC RECEIPTS	.....	0000	0000	0000	0000	0000	0000
AGENCY, TRUST, AND INVESTMENTS	4254	1232844	0000	2006577	4381780	6254607	83510
TOTAL NONREVENUE RECEIPTS	262404	1391418	171458	3579870	8685394	6254607	408626
TOTAL RECEIPTS	1266936	2094291	723245	4720696	10165255	7857000	2597428

TABLE 4
CLASSIFICATION
(ov.
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	BUFFALO	CALEDONIA	CAMBRIDGE	CHAMPLIN	CHANHASSEN	CHASKA	CHTSHOLM
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	37476	40229	57149	151548	136536	191702	135020
CAPITAL OUTLAYS	350	390	4636	3077	901	.....	135
TOTAL GENERAL GOVERNMENT	37826	40619	61785	154625	137437	191702	135155
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	81305	50520	93760	119551	61120	106575	237973
-OUTLAYS	4505	5545	4157	4519	.....	10697	6871
FIRE DEPARTMENT-EXPENSE	11291	13619	25152	8296	36322	28198	116249
-OUTLAYS	2771	40700	11498	.....	4563	3567	3221
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	9777	879	11839	30387	15215	45806	3176
-OUTLAYS	.....	.....	170	.....	.....	.....	2564
TOTAL PUBLIC SAFETY	109649	111263	146406	162923	117220	194843	370054
HIGHWAYS: CONSTRUCTION	90162	56879	58586	26015	644895	11163	95647
OTHER OUTLAYS	1999	.....	5824	19980	36492	9858	43195
MAINTENANCE	51932	51504	40934	65607	91988	118810	240724
SNOW REMOVAL	9754	.....	7932	984	.....	12982	.....
LIGHTING	11685	4840	10118	1438	10717	20349	40262
TOTAL HIGHWAYS	165532	113223	123394	114024	784092	173162	419828
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	73007	37237	46094	8072	161179	104164	99383
-OUTLAYS	116021	70261	419	453975	1681214	94973	62757
REFUSE COLLECT. AND DISPOSAL-EXPENSE	54487	.....	1386	284	101	.....	47825
-OUTLAYS	.....	.....	.....	.....	.....	.....	3199
TOTAL SANITATION AND WASTE REMOVAL	243515	107498	47899	462331	1842494	199137	213164
CONSERVATION OF HEALTH-EXPENSE	3810	164874	.....	3808	.....	.....	28530
-OUTLAYS	.....	376369	.....	.....	.....	.....	.....
TOTAL HEALTH	3810	541243	.....	3808	.....	.....	28530
LIBRARIES-CURRENT EXPENSE	5008	5267	.....	.....	.....	4525	50751
-CAPITAL OUTLAYS	1553	.....	.....	.....	.....	.....	1103
TOTAL LIBRARIES	6561	5267	.....	.....	.....	4525	51854
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	9847	43714	2347	20534	11509	31239	93164
-OUTLAYS	11025	.....	337	758288	15742	.....	9061
MUNIC. PARKS-EXPENSE	34683	2621	13545	22849	37032	46735	5007
-OUTLAYS	44125	.....	678	5935	14600	286252	.....
TOTAL RECREATION	99680	46335	16907	807606	78883	364226	107232
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	10000	1200	16435	4500	4193
-OUTLAYS	47800	.....	.....	2951	902123	110333	.....
UNALLOCATED- CURRENT EXPENSE	80630	25710	25074	42087	19346	86411	323041
-CAPITAL OUTLAYS	84687	.....	10870	24313	2663	7376	188829
INTEREST PAYMENTS	79542	84195	40992	139311	318710	215123	3467
TOTAL CURRENT EXPENSE	554234	525209	386322	615965	916210	1017119	1428765
TOTAL CAPITAL OUTLAY	404998	550144	97005	1299223	3303193	534219	416582
TOTAL EXPENDITURES	959232	1075353	483327	1915188	4219403	1551338	1845347
DEBT REDEMPTION: BONDS PAID	160000	38000	67000	168800	261000	374250	.....
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	300000
TOTAL DEBT REDEMPTION	160000	38000	67000	168800	261000	374250	300000
REFUNDS PAID OUT	.....	.....	.....	2148	312	.....	.....
OFF-SET TO REFUNDS RECEIVED	1101	5574	822	31125	.....	.....	25116
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	4254	1179487	85730	2641049	5687424	6104074	86313
TOTAL DISBURSEMENTS	1124587	2298414	636879	4758310	10168139	8029662	2256776

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPHAVEN	DETROIT LAKES	EAST BETHEL
POPULATION	4078	2981	8499	3785	3934	6352	4720
TAXABLE VALUATION	7937224	9056933	15139585	9646604	19550565	15653215	12125548
1975 TAX LEVY(COLLECT IN 1976)	111993	80995	684697	60634	307135	293028	127342
REVENUE RECEIPTS							
TAXES	93897	68829	568140	42487	266592	265047	98385
FISCAL DISPARITIES	4352	2312	.....	2308	3830	.....	2719
FRANCHISE TAXES	.....	.....	74176	.....	.....	830	.....
SPECIAL ASSESSMENTS	228929	227	128283	.....	507704	153768	22331
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	9412	15971	26032	7545	26650	10938	40103
FINES AND FORFEITS	3671	367	21408	1258	15028	20524	6305
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	166420	47986	579847	65219	126629	350327	82012
STATE GRANTS-HIGHWAYS	.....	.....	148092	.....	.....	10527	.....
STATE GRANTS-OTHER PURPOSES	39768	.....	33404	5992	13104	63573	4507
COUNTY GRANTS-HIGHWAYS	.....	4806	.....	.....	.....	.....	.....
COUNTY GRANTS-OTHER PURPOSES	24272	.....	5136	4978	40505	10993	7606
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	1400	.....	1993	.....	.....	21679	.....
FEDERAL GRANTS	3732	.....	103565	.....	350	222776	2332
FEDERAL REVENUE SHARING	34636	12261	186102	11292	17590	60692	22080
TOTAL INTERGOVERNMENTAL REVENUE	270228	65053	1058139	87480	198178	740567	118537
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	564	2030	.....	531	1612	1342	373
PUBLIC SAFETY	90	2000	6262	500	23532	7808	125
HIGHWAYS	49	25	.....	.....	4443	37704	1282
SANITATION	78721	.....	188618	.....	130040	172200	.....
HEALTH	.....	.....	.....	.....	.....	.....	.....
LIBRARIES	.....	.....	.....	.....	.....	.....	.....
RECREATION	3894	3453	39068	918	11151	43712	1246
ALL OTHER	.....	.....	45556	.....	.....	13845	300
TOTAL DEPT FEES-SERVICE CHARGES	83318	7508	279504	1949	170778	276611	3326
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	.....	.....	.....	.....	190000	.....
INTEREST ON INVESTMENTS	62928	363	82206	970	49294	26605	8204
ALL OTHER REVENUE	6541	8172	60280	3355	5123	22697	5932
TOTAL REVENUE RECEIPTS	763276	168802	2298168	147352	1243177	1707587	305842
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	348857	.....	.....	150000	54497
SHORT TERM BORROWING	.....	.....	.....	.....	.....	100000	.....
TOTAL BORROWING	.....	.....	348857	.....	.....	250000	54497
REFUNDS RECEIVED	2787	1720	.....	792	.....	60005	7526
OFF-SET TO REFUNDS PAID	.....	.....	.....	.....	.....	841	396
ALL OTHER MISC RECEIPTS	.....	.....	87002	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	511	10167	.....	817	16	184087	86369
TOTAL NONREVENUE RECEIPTS	3298	11887	435859	1609	16	494933	148788
TOTAL RECEIPTS	766574	180689	2734027	148961	1243193	2202520	454630

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(0. < 2,500 POPULATION)

	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPHAVEN	DETROIT LAKES	EAST RETHEL
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	67020	38976	126692	38685	60296	114067	46315
CAPITAL OUTLAYS	7385	1200	120826	.....	894	.....	9633
TOTAL GENERAL GOVERNMENT	74405	40176	247518	38685	61190	114067	55948
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	68149	13419	227506	27090	103435	162417	41836
-OUTLAYS	500	.....	3151	150	2874	4302	.....
FIRE DEPARTMENT-EXPENSE	30291	10450	123475	10958	19143	50534	24413
-OUTLAYS	28237	.....	305	5583	.....	36092	938
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	9493	9619	26067	2115	1684	5339	27220
-OUTLAYS	.....	.....	1854	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	136670	33488	382358	45896	127136	258684	94407
HIGHWAYS: CONSTRUCTION	26238	.....	94004	16441	9842	26806	.....
OTHER OUTLAYS	7552	.....	8162	320	4361	20886	.....
MAINTENANCE	23645	49398	127268	32946	63607	176519	45948
SNOW REMOVAL	.....	.....	35674	343	13455	19161	241
LIGHTING	.....	588	41040	1312	10175	10650	.....
TOTAL HIGHWAYS	57435	49986	306148	51362	101440	254022	46189
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	58641	.....	47858	.....	91836	158604	.....
-OUTLAYS	14758	.....	168470	.....	5132	550844	.....
REFUSE COLLECT. AND DISPOSAL-EXPENSE	33008	1120	80670	.....	45407	541	.....
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	106407	1120	296998	.....	142375	709989	.....
CONSERVATION OF HEALTH-EXPENSE	.....	.....	.....	1812	1957	350	.....
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	1812	1957	350	.....
LIBRARIES-CURRENT EXPENSE	.....	.....	46152	.....	.....	23653	.....
-CAPITAL OUTLAYS	.....	.....	.....	.....	.....	823	.....
TOTAL LIBRARIES	.....	.....	46152	.....	.....	24476	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	2500	.....	153933	4594	33141	92342	12855
-OUTLAYS	.....	.....	53939	1138	537	115312	6597
MUNIC. PARKS-EXPENSE	62083	2771	70460	2094	35335	38093	8573
-OUTLAYS	41913	11871	18918	1840	.....	302	5847
TOTAL RECREATION	106496	14642	297250	9666	69013	246049	33872
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	38816	.....	.....	.....	.....	.....	.....
-OUTLAYS	.....	.....	60685	.....	.....	.....	.....
UNALLOCATED- CURRENT EXPENSE	1448	3712	748335	8107	65860	123643	44634
- CAPITAL OUTLAYS	.....	.....	28868	.....	.....	2025	.....
INTEREST PAYMENTS	78360	738	77761	352	229403	85897	4521
TOTAL CURRENT EXPENSE	473454	130791	1932891	130408	774734	1061810	256556
TOTAL CAPITAL OUTLAY	126583	13071	559182	25472	23640	757392	23015
TOTAL EXPENDITURES	600037	143862	2492073	155880	798374	1819202	279571
DEBT REDEMPTION: BONDS PAID	112000	2000	465095	2000	261000	117500	14600
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	112000	2000	465095	2000	261000	117500	14600
REFUNDS PAID OUT	.....	.....	.....	.....	.....	841	396
OFF-SET TO REFUNDS RECEIVED	2787	1720	.....	792	.....	60005	7526
ALL OTHER DISBURSEMENTS	.....	.....	75616	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	.....	10135	.....	1123	57	217244	72251
TOTAL DISBURSEMENTS	714824	157717	3032784	159795	1059431	2214792	374344

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	EAST GRAND FORKS	ELY	EVELETH	EXCELSIOR	FALCON HEIGHTS	FARMINGTON	FOREST LAKE
POPULATION	7891	5254	4721	2971	5575	4306	4146
TAXABLE VALUATION	15823453	5836983	5627375	10621615	15942060	11850799	10766397
1975 TAX LEVY(COLLECT IN 1976)	606121	259475	233817	194738	184514	421821	351177
REVENUE RECEIPTS							
TAXES	510896	123658	162485	169157	154369	388098	321272
FISCAL DISPARITIES	.....	.....	.....	4979	6309	8225	14514
FRANCHISE TAXES	2987	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	976893	1094	3479	21403	27686	219897	395107
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	53999	14834	15912	9424	11318	31367	21703
FINES AND FORFEITS	29709	8373	14924	7116	20876	12693	4937
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	432262	516078	698196	81917	130356	181015	194168
STATE GRANTS-HIGHWAYS	72526	11952	.....	.....	147730	.....	.....
STATE GRANTS-OTHER PURPOSES	142166	71074	1884	61652	7975	51412	15172
COUNTY GRANTS-HIGHWAYS	.....	.....	.....	5871	1304	.....	.....
COUNTY GRANTS-OTHER PURPOSES	33696	13503	12555	10649	.....	15601	9440
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	5609	38346	51385	71143	.....	.....	27357
FEDERAL GRANTS	262200	289997	127831	243	825	1565	3151
FEDERAL REVENUE SHARING	120006	58490	80772	12187	26151	40151	41090
TOTAL INTERGOVERNMENTAL REVENUE	1068465	999440	972623	243656	314341	289744	290418
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	402	66	.....	12	.....	1285	4008
PUBLIC SAFETY	4087	2690	1300	1035	.....	15610	111
HIGHWAYS	1008	11320	14328	6362	.....	.....	.....
SANITATION	261367	84887	49896	99922	157769	127356	143088
HEALTH	.....	.....	.....	.....	.....	.....	.....
LIBRARIES	51	29	1800	.....	.....	.....	767
RECREATION	18974	.....	30586	11870	2334	57914	4302
ALL OTHER	7627	18275	11389	770	.....	5155	979
TOTAL DEPT FEES-SERVICE CHARGES	293516	117267	109299	119971	160103	207320	153245
CONTRIBUTIONS-PUB. SERV. ENTERPR.	430000	.....	.....	99239	.....	.....	.....
INTEREST ON INVESTMENTS	61491	10962	29947	14197	13517	1611	36927
ALL OTHER REVENUE	31653	35420	51332	12518	3883	18626	2657
TOTAL REVENUE RECEIPTS	3459609	1311048	1360001	701660	712402	1177581	1240730
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	2165296	.....	.....	.....	.....	93642	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	2165296	.....	.....	.....	.....	93642	.....
REFUNDS RECEIVED	48263	12334	6971	14523	.....	11873	6360
OFF-SET TO REFUNDS PAID	.....	7491	.....	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	57127	602306	466960	.....	.....	21219	2299076
TOTAL NONREVENUE RECEIPTS	2270686	622131	473931	14523	.....	126734	2305436
TOTAL RECEIPTS	5730295	1933179	1833932	716183	712402	1304315	3546166

TABLE 4
CLASSIFICATION
(C) CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	EAST GRAND FORKS	ELY	EVELETH	EXCELSIOR	FALCON HEIGHTS	FARMINGTON	FOREST LAKE
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	185947	74974	88936	85354	79120	174740	63206
CAPITAL OUTLAYS	1075	125	.....	190	6348	23620	21089
TOTAL GENERAL GOVERNMENT	187022	75099	88936	85544	85468	198360	84295
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	324588	102472	164662	80769	116387	120510	137841
-OUTLAYS	11305	4820	11966	.....	.....	6642	8715
FIRE DEPARTMENT-EXPENSE	144171	68241	152229	64664	29668	25110	43539
-OUTLAYS	50628	7450	28164	61102	2605	16716	1912
PROTECTIVE INSPI., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	2358	2747	6608	4302	4207	15351	6208
-OUTLAYS	.....	.....	200	.....	.....	.....	307
TOTAL PUBLIC SAFETY	533050	185730	363829	210837	152867	184329	198522
HIGHWAYS: CONSTRUCTION	1562303	.....	31503	.....	65258	72221	35088
OTHER OUTLAYS	20723	1379	54231	17807	1287	15996	2095
MAINTENANCE	183910	152841	145957	69438	76004	89889	43800
SNOW REMOVAL	27031	27798	1962	.....	.....	.....	3729
LIGHTING	29869	.....	27259	13500	12012	.....	17660
TOTAL HIGHWAYS	1823836	182018	260912	100745	154561	178106	102372
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	76627	232662	68347	72666	147703	9385	192858
-OUTLAYS	467332	.....	5069	21590	27431	84948	48417
REFUSE COLLECT. AND DISPOSAL-EXPENSE	149143	37925	52514	20841	66	48186	4871
-OUTLAYS	30726	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	723828	270587	125930	115097	175200	142519	246146
CONSERVATION OF HEALTH-EXPENSE	8272	.....	.....	1482	.....	.....	15
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	8272	.....	.....	1482	.....	.....	15
LIBRARIES-CURRENT EXPENSE	34636	24302	20765	4418	.....	.....	15847
-CAPITAL OUTLAYS	.....	.....	781	.....	.....	.....	15847
TOTAL LIBRARIES	34636	24302	21546	4418	.....	.....	15847
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	189769	48658	65474	1628	6497	78199	18135
-OUTLAYS	17704	5656	34428	.....	3747	29531	12437
MUNIC. PARKS-EXPENSE	83625	3440	4560	34491	6793	8030	7214
-OUTLAYS	8249	.....	147	47529	291	67497	1612
TOTAL RECREATION	299347	57754	104609	83648	17328	183257	39398
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	.....	.....	4900	29410	18640
-OUTLAYS	86948	.....	.....	.....	.....	22629	26908
UNALLOCATED- CURRENT EXPENSE	232720	327200	197494	42025	5026	26914	39940
- CAPITAL OUTLAYS	451611	17738	2736	.....	14094	.....	6000
INTEREST PAYMENTS	385567	.....	7996	19918	10981	172281	212375
TOTAL CURRENT EXPENSE	2058233	1103260	1004763	515496	499364	798005	825878
TOTAL CAPITAL OUTLAY	2708604	37168	169225	148218	121061	339800	164580
TOTAL EXPENDITURES	4766837	1140428	1173988	663714	620425	1137805	990458
DEBT REDEMPTION: BONDS PAID	528000	.....	186000	15000	35000	251000	241000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	528000	.....	186000	15000	35000	251000	241000
REFUNDS PAID OUT	.....	7491	.....	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	48263	12334	6971	14543	.....	11873	6360
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	2963	688738	461960	.....	.....	12188	2021009
TOTAL DISBURSEMENTS	5346063	1848991	1828919	693257	655425	1412866	3258827

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	GLENCOE	GLENWOOD	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HOYT LAKES
POPULATION	4217	2584	7247	3225	5930	7170	3634
TAXABLE VALUATION	10359090	4783894	23949892	9010450	14079754	10944422	9604447
1975 TAX LEVY(COLLECT IN 1976)	249135	178248	676408	194358	168188	171499	230891
REVENUE RECEIPTS							
TAXES	208594	153992	533685	169559	135368	135445	181349
FISCAL DISPARITIES	.....	.....	.....	.....	4064	.....	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	72983	84059	231730	64222	6893	10415	.....
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	8692	1438	19975	2279	41029	14953	5216
FINES AND FORFEITS	7633	11368	37071	3630	6900	3712	1504
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	210984	178356	592785	132204	106160	105919	600032
STATE GRANTS-HIGHWAYS	.....	6747	74510	.....	17506	10858	.....
STATE GRANTS-OTHER PURPOSES	12685	120917	65349	3964	3081	36125	7143
COUNTY GRANTS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
COUNTY GRANTS-OTHER PURPOSES	.....	11650	27614	21294	.....	31426	3000
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	26787	138687	7223	.....	10000	.....
FEDERAL GRANTS	1353	813	19657	4841	1987	869	3300
FEDERAL REVENUE SHARING	41698	26952	133824	49205	20373	22299	45819
TOTAL INTERGOVERNMENTAL REVENUE	266720	372222	1052426	218731	149107	217496	659294
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	939	.....	4696	11276	516	.....	.....
PUBLIC SAFETY	4845	20166	1325	5974	225	.....	384
HIGHWAYS	7900	5871	.....	197	.....	.....	9110
SANITATION	189113	45138	776966	71832	.....	261	1829
HEALTH	.....	.....	.....	.....	.....	.....	22529
LIBRARIES	.....	.....	2093	350	.....	.....	1359
RECREATION	.....	4737	91427	12010	.....	4000	50056
ALL OTHER	2831	7516	13358	470	.....	.....	1220
TOTAL DEPT FEES-SERVICE CHARGES	205628	83428	889865	102109	741	4261	86487
CONTRIBUTIONS-PUB. SERV. ENTERPR.	58269	20000	125946	139610	.....	.....	.....
INTEREST ON INVESTMENTS	30781	8296	103198	2885	8068	384	24027
ALL OTHER REVENUE	15583	9819	404564	31711	5779	6813	24100
TOTAL REVENUE RECEIPTS	874883	744622	3398460	734736	357949	393479	981977
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	753567	346534	.....	.....	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	.....	753567	346534	.....	.....	.....
REFUNDS RECEIVED	27521	.....	111986	.....	.....	820	272
OFF-SET TO REFUNDS PAID	2904	.....	13379	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	4304	.....	6764387	.....	214698	19516	.....
TOTAL NONREVENUE RECEIPTS	34729	.....	7643319	346534	214698	20336	272
TOTAL RECEIPTS	909612	744622	11041779	1081270	572647	413815	982249

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(\leq 2,500 POPULATION)

	GLENCOE	GLENWOOD	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HOYT LAKES
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	98670	49313	129780	101537	71788	55731	78617
CAPITAL OUTLAYS	181	.....	2225	.....	22857	1661	28826
TOTAL GENERAL GOVERNMENT	98851	49313	132005	101537	94645	57392	107443
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	109508	75303	189367	73121	50295	15000	88157
-OUTLAYS	861	2594	10298	5607	.....	1571	3700
FIRE DEPARTMENT-EXPENSE	18042	30469	80463	9681	11506	45525	28409
-OUTLAYS	1168	2594	16021	18599	7713	9628	1621
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	5879	.....	11193	5520	23283	4661	3194
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	135458	110960	307342	112528	92797	76385	125081
HIGHWAYS: CONSTRUCTION	6835	122941	928296	21309	5978	.....	35365
OTHER OUTLAYS	4869	.....	25778	2484	.....	5892	46100
MAINTENANCE	93369	38653	247977	67717	104186	16635	140985
SNOW REMOVAL	1955	19506	.....	3848	5979	3034	7108
LIGHTING	19273	.....	51253	6113	.....	.....	17220
TOTAL HIGHWAYS	126301	181100	1253304	101471	116143	25561	246778
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	88110	24578	738855	47319	.....	4612	41
-OUTLAYS	13474	7741	342564	172178	.....	.....	446
REFUSE COLLECT. AND DISPOSAL-EXPENSE	51638	.....	860	3061	.....	578	25641
-OUTLAYS	2495	.....	.....	.....	.....	.....	5372
TOTAL SANITATION AND WASTE REMOVAL	155717	32319	1082279	222558	.....	5190	31500
CONSERVATION OF HEALTH-EXPENSE	.....	1347	600	1936	.....	.....	32725
-OUTLAYS	307	15117	.....	955	.....	.....	.....
TOTAL HEALTH	307	16464	600	2891	.....	.....	32725
LIBRARIES-CURRENT EXPENSE	12655	9590	71660	29995	.....	.....	20817
-CAPITAL OUTLAYS	.....	.....	3791	8390	.....	.....	2661
TOTAL LIBRARIES	12655	9590	75451	38385	.....	.....	23478
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	19106	6300	141231	44612	310	.....	168163
-OUTLAYS	2192	.....	282728	2867	.....	.....	32917
MUNIC. PARKS-EXPENSE	.....	30080	121033	9141	2690	19148	569
-OUTLAYS	12537	50396	17565	.....	10018	44735	.....
TOTAL RECREATION	33835	86776	562557	56620	13018	63883	201649
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	37954	.....	.....	42312	.....	23588	51487
-OUTLAYS	.....	.....	101145	107482	.....	.....	3783
UNALLOCATED- CURRENT EXPENSE	19769	26624	199827	51429	4797	27083	131412
- CAPITAL OUTLAYS	12171	22143	10926	20989	.....	.....	.....
INTEREST PAYMENTS	57225	38001	247915	35136	660	18965	15297
TOTAL CURRENT EXPENSE	633153	349764	2232014	532478	275494	234560	809842
TOTAL CAPITAL OUTLAY	57090	223526	1741337	360860	46566	63487	160791
TOTAL EXPENDITURES	690243	573290	3973351	893338	322060	298047	970633
DEBT REDEMPTION: BONDS PAID	119000	70000	306000	42000	4000	17000	35000
SHORT TERM LOANS	.....	.....	.....	.....	.....	10000	.....
TOTAL DEBT REDEMPTION	119000	70000	306000	42000	4000	27000	35000
REFUNDS PAID OUT	2904	.....	13379	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	27521	.....	111986	.....	.....	820	272
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	5643	.....	6759032	.....	262466	15681	.....
TOTAL DISBURSEMENTS	845311	643290	11163748	935338	588526	341548	1005905

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	HUGO	HUTCHINSON	INTERNAT L FALLS	JACKSON	LA CRESCENT	LAKE CITY	LAKE FLMN
POPULATION	3712	8288	6439	355n	3296	3857	4843
TAXABLE VALUATION	9156846	24732583	18786725	7598547	6639679	9256382	15714541
1975 TAX LEVY(COLLECT IN 1976)	95059	664896	675383	250600	117522	229003	208327
REVENUE RECEIPTS							
TAXES	76134	611669	587696	201817	98003	187364	178709
FISCAL DISPARITIES	4065	.....	.....	.....	.....	.....	6426
FRANCHISE TAXES	.....	.....	.....	.....	.....	7382	....
SPECIAL ASSESSMENTS	89081	558304	70963	77429	66406	209134	81474
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	....
LICENCES AND PERMITS	27074	32478	36100	2710	22799	10694	17075
FINES AND FORFEITS	5908	23030	26229	11174	5909	4171	1943
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	69108	317510	619687	224481	116648	197758	95782
STATE GRANTS-HIGHWAYS	.....	5153	18871	55	.....	.....	....
STATE GRANTS-OTHER PURPOSES	5914	122079	70394	14961	8143	17024	30000
COUNTY GRANTS-HIGHWAYS	.....	.....	1405	.....	.....	3405	....
COUNTY GRANTS-OTHER PURPOSES	19965	.....	16375	5000	4666	58000	15000
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	.....	24875	.....	3593	14313	....
FEDERAL GRANTS	973	53404	256766	1490	.....	26273	....
FEDERAL REVENUE SHARING	12900	99557	127886	51488	31410	51514	20562
TOTAL INTERGOVERNMENTAL REVENUE	108860	597703	1136259	297475	164460	368287	161344
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	1752	14937	454	54	380	538	2176
PUBLIC SAFETY	2525	20295	6300	6720	711	.....	....
HIGHWAYS	.....	77166	39608	4039	.....	9635	....
SANITATION	24228	.....	.....	74579	31714	118219	1250
HEALTH	.....	.....	131555	11844	.....	14266	....
LIBRARIES	.....	.....	8838	69	.....	812	....
RECREATION	.....	12602	.....	3612	7368	150247	....
ALL OTHER	.....	21885	23548	2133	.....	.....	....
TOTAL DEPT FEES-SERVICE CHARGES	28505	146885	210303	103049	40173	293717	3426
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	210000	.....	85434	.....	86677	....
INTEREST ON INVESTMENTS	5679	89025	100664	4125	28377	47866	25196
ALL OTHER REVENUE	1509	27191	40198	24334	2297	2991	5557
TOTAL REVENUE RECEIPTS	346815	2296285	2208412	807547	428424	1218283	481150
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	1499850	.....	.....	.....	702591	....
SHORT TERM BORROWING	10000	.....	.....	.....	21000	.....	....
TOTAL BORROWING	10000	1499850	.....	.....	21000	702591	....
REFUNDS RECEIVED	26	81154	11175	34016	.....	23293	315
OFF-SET TO REFUNDS PAID	.....	.....	.....	.....	.....	.....	....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	....
AGENCY, TRUST, AND INVESTMENTS	86348	62165	6639314	7256	787	.....	88890
TOTAL NONREVENUE RECEIPTS	96374	1643169	6650489	41272	21787	725884	89205
TOTAL RECEIPTS	443189	3939454	8858901	848819	450211	1944167	570355

TABLE 4
CLASSIFICATION CITY DISBURSEMENTS - 1976
(OVER 2,500 POPULATION)

	HUGO	HUTCHINSON	INTERNATIONAL FALLS	JACKSON	LA CRESCENT	LAKE CITY	LAKE ELMO
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	56045	147935	247176	99057	45237	89793	88978
CAPITAL OUTLAYS	.....	2373	22508	997	.....	507	.....
TOTAL GENERAL GOVERNMENT	56045	150308	269684	100054	45237	90300	88978
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	37537	152026	232951	110354	60396	117929	21422
-OUTLAYS	3657	13894	5081	5916	3594	750	.....
FIRE DEPARTMENT-EXPENSE	13015	42829	126343	22707	11734	33956	8692
-OUTLAYS	.....	114642	61288	1028	2037	.....	.....
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	3935	41467	11871	2137	19100	226	9415
-OUTLAYS	.....	1132	2402	300	.....	.....	26390
TOTAL PUBLIC SAFETY	58144	365990	439936	142442	96861	152861	65919
HIGHWAYS: CONSTRUCTION	24191	374570	134933	25350	29495	573947	.....
OTHER OUTLAYS	.....	20104	118611	715	691	11500	.....
MAINTENANCE	39056	132085	262417	158738	54457	85276	56648
SNOW REMOVAL	.....	.....	.....	2151	1490	9061	2713
LIGHTING	6430	18460	82748	10764	.....	.....	4912
TOTAL HIGHWAYS	69677	545219	598709	197718	86133	679784	63473
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	30436	1733	.....	21613	24500	78266	364
-OUTLAYS	209357	105943	.....	7035	2811	195787	.....
REFUSE COLLECT. AND DISPOSAL-EXPENSE	302	77561	1552	49994	19098	63190	1230
-OUTLAYS	.....	.....	.....	49738	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	240095	185237	1552	128380	46409	337243	1594
CONSERVATION OF HEALTH-EXPENSE	.....	300	18241	20229	100	21644	.....
-OUTLAYS	.....	.....	81524	7775	.....	11825	.....
TOTAL HEALTH	.....	300	99765	28004	100	33469	.....
LIBRARIES-CURRENT EXPENSE	.....	28346	71584	6716	.....	20370	.....
-CAPITAL OUTLAYS	.....	.....	6779	2544	.....	.....	.....
TOTAL LIBRARIES	.....	28346	78363	9260	.....	20370	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	484	33473	60307	15551	20688	124686	512
-OUTLAYS	.....	7121	52504	.....	810	5108	10393
MUNIC. PARKS-EXPENSE	3179	67006	7743	10238	.....	29691	4170
-OUTLAYS	.....	88185	490	19083	12515	1675	77618
TOTAL RECREATION	3663	195785	121044	44872	34013	161160	92693
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	29377	8078	59367	.....	82424	9582
-OUTLAYS	.....	159290	26646	4851	.....	33634	.....
UNALLOCATED- CURRENT EXPENSE	21874	202892	138768	78443	289	4201	32433
- CAPITAL OUTLAYS	.....	40013	277499	179699	.....	.....	.....
INTEREST PAYMENTS	54339	201928	59143	15125	37076	102566	34615
TOTAL CURRENT EXPENSE	266632	1177418	1328922	683184	294165	863279	275086
TOTAL CAPITAL OUTLAY	237205	927267	790265	305031	51953	834733	114401
TOTAL EXPENDITURES	503837	2104685	2119187	988215	346118	1698012	389487
DEBT REDEMPTION: BONDS PAID	30000	1408000	75000	70000	94000	93000	63000
SHORT TERM LOANS	10000	18529	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	40000	1426529	75000	70000	94000	93000	63000
REFUNDS PAID OUT	.....	.....	.....	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	26	81154	11175	34016	.....	23293	315
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	29897	49448	6595969	.....	661	.....	204534
TOTAL DISBURSEMENTS	573760	3661816	8801331	1092231	440779	1814305	657336

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LUVERNE	MAHTOMEDI
POPULATION	3745	4109	5262	6877	7467	4703	4130
TAXABLE VALUATION	8266006	10080542	11291061	21272549	12542984	10504322	9712953
1975 TAX LEVY(COLLECT IN 1976)	244924	143147	288261	288435	437334	248427	151340
REVENUE RECEIPTS							
TAXES	238401	110898	256958	241410	360986	186917	125221
FISCAL DISPARITIES	.....	7082	.....	8366	.....	.....	4802
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	37495	58056	49496	497236	148087	30412	121163
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	13490	24629	13394	33333	38652	5240	13229
FINES AND FORFEITS	1484	4318	10969	9605	17646	2697	3789
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	179391	115063	259665	84735	467356	252170	99054
STATE GRANTS-HIGHWAYS	.....	.....	65231	5676	21759	3826	.....
STATE GRANTS-OTHER PURPOSES	34618	7717	15836	5707	55841	14103	17845
COUNTY GRANTS-HIGHWAYS	4009	.....	.....	1309	.....	.....	.....
COUNTY GRANTS-OTHER PURPOSES	11174	.....	16792	.....	19204	29147	313
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	51838	11563	17728	2500	7589	10297	18425
FEDERAL GRANTS	132091	3725	169163	766	762721	.....	1342
FEDERAL REVENUE SHARING	39453	32723	64600	23777	123139	54878	17808
TOTAL INTERGOVERNMENTAL REVENUE	452574	170791	609015	124470	1457609	364421	154787
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	4569	1135	4718	1592	425	168	1127
PUBLIC SAFETY	1780	468	465	.....	586	12241	506
HIGHWAYS	4145	1446	169	1993	36008	1099	.....
SANITATION	57930	17850	329260	113253	103659	127118	60146
HEALTH	79406	.....	.....	.....	.....	1200	.....
LIBRARIES	.....	.....	45	.....	1438	.....	.....
RECREATION	10504	.....	48015	1350	34770	20713	.....
ALL OTHER	4132	.....	172	.....	.....	12594	.....
TOTAL DEPT FEES-SERVICE CHARGES	162466	20899	382844	118188	176886	175133	61779
CONTRIBUTIONS-PUB. SERV. ENTERPR.	50000	.....	181370	.....	.....	65000	.....
INTEREST ON INVESTMENTS	23093	3168	4450	11036	56114	769	.....
ALL OTHER REVENUE	1223	1306	29539	5972	12987	26580	7643
TOTAL REVENUE RECEIPTS	980226	401147	1538035	1049616	2268967	857169	492413
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	99512	.....	492293	188602	260347	360958	56373
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	99512	.....	492293	188602	260347	360958	56373
REFUNDS RECEIVED	.....	.....	19252	12617	9971	3512	.....
OFF-SET TO REFUNDS PAID	.....	.....	.....	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	120823	.....
AGENCY, TRUST, AND INVESTMENTS	664269	1168	1381	736084	2791	2390	119259
TOTAL NONREVENUE RECEIPTS	763781	1168	512926	937303	273109	487683	175632
TOTAL RECEIPTS	1744007	402315	2050961	1986919	2542076	1344852	668045

TABLE 4
CLASSIFICATION
(C
CITY DISBURSEMENTS - 1976
2,500 POPULATION)

	LE SUEUR	LINO LAKES	LITCHFIELD	LITTLE CANADA	LITTLE FALLS	LUVERNE	MAHTOMEDI
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	71492	109066	121614	54332	102635	61411	56561
CAPITAL OUTLAYS	.....	2330	1487	7313	713	.....	675
TOTAL GENERAL GOVERNMENT	71492	111396	123101	61645	103348	61411	57236
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	72574	80365	145172	43893	183086	98454	71694
-OUTLAYS	6761	.....	11438	.....	9882	2071	.....
FIRE DEPARTMENT-EXPENSE	30628	18783	32939	50740	91514	22482	21612
-OUTLAYS	4468	.....	875	.....	46358	11950	4556
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	1054	9931	5055	20237	39624	1603	7653
-OUTLAYS	.....	.....	1312	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	115485	109079	196791	114870	370464	136560	105515
HIGHWAYS: CONSTRUCTION	3400	.....	62557	86346	292020	64259	55291
OTHER OUTLAYS	44776	6624	37236	.....	8406	957	5795
MAINTENANCE	95227	66182	111787	31518	264304	77504	47998
SNOW REMOVAL	4959	.....	10335	.....	14095	.....	.....
LIGHTING	7724	2843	11036	7260	53945	16786	8423
TOTAL HIGHWAYS	156086	75649	232951	125124	632770	159506	117507
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	36920	17672	259180	54965	94496	54415	64629
-OUTLAYS	56657	.....	256667	30413	636171	14413	385
REFUSE COLLECT. AND DISPOSAL-EXPENSE	.....	3182	104085	3804	3590	49906	.....
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	93577	20854	619932	89182	734257	118734	65014
CONSERVATION OF HEALTH-EXPENSE	13351	.....	100	.....	662	200	.....
-OUTLAYS	251	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	13602	.....	100	.....	662	200	.....
LIBRARIES-CURRENT EXPENSE	2626	.....	20901	.....	28663	50444	.....
-CAPITAL OUTLAYS	.....	.....	.....	.....	.....	6301	.....
TOTAL LIBRARIES	2626	.....	20901	.....	28663	56745	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	39993	6882	77261	23045	66758	60809	228
-OUTLAYS	676734	.....	24928	4116	2078	.....	.....
MUNIC. PARKS-EXPENSE	27460	2280	24934	17423	40161	17886	29115
-OUTLAYS	2517	6216	1985	21265	326	300	1109
TOTAL RECREATION	746704	15378	129108	65849	109323	78995	30452
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	.....	.....	72930	35839	.....
-OUTLAYS	25498	.....	.....	27307	381487	.....	.....
UNALLOCATED- CURRENT EXPENSE	9235	.....	84623	17333	12954	31240	.....
- CAPITAL OUTLAYS	13977	.....	1255	2999	913	.....	1000
INTEREST PAYMENTS	93830	10220	61384	304445	121070	11450	53094
TOTAL CURRENT EXPENSE	507073	327406	1070406	628995	1190487	590429	361007
TOTAL CAPITAL OUTLAY	835039	15170	399740	179759	1378354	100251	68811
TOTAL EXPENDITURES	1342112	342576	1470146	808754	2568841	690680	429818
DEBT REDEMPTION: BONDS PAID	125125	10000	75000	310000	185000	35000	84500
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	125125	10000	75000	310000	185000	35000	84500
REFUNDS PAID OUT	.....	.....	.....	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	.....	.....	19252	12617	9971	3512	.....
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	129824	.....
AGENCY, TRUST, AND INVESTMENTS	230405	1168	291915	757214	2576	53092	118630
TOTAL DISBURSEMENTS	1697642	353744	1856313	1888585	2766388	912108	632948

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	MEDINA	MENDOTA HEIGHTS	MINNE-TRISTA	MONTEVIDEO	MORA	MORRIS	MOUND
POPULATION	2693	7391	3580	5745	2582	5366	8967
TAXABLE VALUATION	11955140	34143147	13546846	10296373	6543718	9300478	27799703
1975 TAX LEVY(COLLECT IN 1976)	151497	433132	301367	452629	141541	418801	361923
REVENUE RECEIPTS							
TAXES	111526	361376	225693	342568	144115	348979	280232
FISCAL DISPARITIES	1820	2539	5249	.....	.....	.....	10721
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	247161	937780	393732	106944	78304	33022	434284
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	24290	27300	16397	10771	15842	12835	31110
FINES AND FORFEITS	2806	8817	2680	9781	4656	22132	22363
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	70414	225928	104107	319593	129148	301994	232564
STATE GRANTS-HIGHWAYS	.....	92733	.....	10791	.....	8019	9454
STATE GRANTS-OTHER PURPOSES	3864	15303	.....	40878	14808	27139	22190
COUNTY GRANTS-HIGHWAYS	7605	43555	.....	.....	1176	.....	.....
COUNTY GRANTS-OTHER PURPOSES	4236	30480	1500	28106	24158	12971	43967
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	82562	7500	1493	6291	8023	6323	156246
FEDERAL GRANTS	.....	.....	263	211228	8579	12088	10244
FEDERAL REVENUE SHARING	11468	31608	13282	84125	16914	92744	40267
TOTAL INTERGOVERNMENTAL REVENUE	180149	447107	120645	701012	202806	461278	514932
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	1767	5393	2410	1091	149	610	1433
PUBLIC SAFETY	3535	292	840	3438	4732	10028	2933
HIGHWAYS	.....	.....	13629	22855	3270	9712	.....
SANITATION	78444	96401	62092	220578	76791	51986	272979
HEALTH	.....	.....	.....	.....	.....	5757	.....
LIBRARIES	.....	.....	.....	.....	.....	399	.....
RECREATION	.....	747	3933	16003	18061	262	5817
ALL OTHER	.....	1050	30	7040	5747	21631	1400
TOTAL DEPT FEES-SERVICE CHARGES	83746	103883	82934	271005	108750	100385	284562
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	.....	.....	73843	87386	49748	44532
INTEREST ON INVESTMENTS	26696	92094	9196	43690	21064	7761	99081
ALL OTHER REVENUE	2166	3745	2934	23208	9358	41220	25001
TOTAL REVENUE RECEIPTS	680360	1984641	859460	1582822	672281	1077360	1746818
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	2063566	.....	.....	804938	.....	200122
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	2063566	.....	.....	804938	.....	200122
REFUNDS RECEIVED	.....	15527	8331	.....	6156	282	6053
OFF-SET TO REFUNDS PAID	458	.....	.....	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	982649	156	79215	.....	1202800	1522896	2402699
TOTAL NONREVENUE RECEIPTS	983107	2079249	87546	.....	2013894	1523178	2608874
TOTAL RECEIPTS	1663467	4063890	947006	1582822	2686175	2600538	4355692

TABLE 4
CLASSIFICATION CITY DISBURSEMENTS - 1976
(OVER 2,500 POPULATION)

	MEDINA	MENDOTA HEIGHTS	MINNE-TRISTA	MONTEVIDEO	MORA	MORRIS	MOJUND
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	45269	159595	88996	117559	78580	126146	185994
CAPITAL OUTLAYS	19607	10712	.....	5264	577	1990	21939
TOTAL GENERAL GOVERNMENT	64876	170307	88996	122823	79157	128136	207933
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	51406	186627	54525	122840	64614	147880	259831
-OUTLAYS	8099	15566	.....	5944	1028	6341	125
FIRE DEPARTMENT-EXPENSE	9700	48200	20365	69741	28814	29620	85687
-OUTLAYS	.....	3999	.....	62443	1494	11322	7958
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	6315	11902	9307	2513	596	7464	18924
-OUTLAYS	.....	.....	.....	5393	.....	.....	562
TOTAL PUBLIC SAFETY	75520	266294	84197	268874	96546	202627	373087
HIGHWAYS: CONSTRUCTION	47005	614756	.....	118517	98601	28990	136011
OTHER OUTLAYS	.....	160	.....	82523	.....	68296	38990
MAINTENANCE	92397	98466	108352	192684	50740	160621	170125
SNOW REMOVAL	13632	952	.....	.....	.....	6383	.....
LIGHTING	2221	2666	3201	38144	14827	20097	.....
TOTAL HIGHWAYS	155255	717000	111553	431868	164168	284387	345126
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	82061	153676	67120	66563	54314	.....	276479
-OUTLAYS	143354	693830	7958	62278	253756	6682	157177
REFUSE COLLECT. AND DISPOSAL-EXPENSE	993	3012	543	114640	8153	52781	5120
-OUTLAYS	.....	.....	.....	816	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	226408	850518	75621	244297	316223	59463	438776
CONSERVATION OF HEALTH-EXPENSE	934	6034	1650	4916	.....	15066	4418
-OUTLAYS	.....	.....	.....	9508	.....	.....	.....
TOTAL HEALTH	934	6034	1650	14424	.....	15066	4418
LIBRARIES-CURRENT EXPENSE	.....	.....	.....	.....	8849	35739	.....
-CAPITAL OUTLAYS	.....	.....	.....	.....	4341	6458	.....
TOTAL LIBRARIES	.....	.....	.....	.....	13190	42197	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	.....	11680	.....	49764	53738	27776	300
-OUTLAYS	.....	.....	.....	1000	844	7090	1490
MUNIC. PARKS-EXPENSE	2451	55463	.....	54832	.....	.....	53201
-OUTLAYS	.....	55945	.....	6927	6400	.....	2286
TOTAL RECREATION	2451	123088	.....	112523	60982	34866	57277
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	10099	38012	.....	23961	.....
-OUTLAYS	130065	277168	.....	84896	235349	4455	41419
UNALLOCATED- CURRENT EXPENSE	16474	59180	28719	81038	26599	110124	73887
- CAPITAL OUTLAYS	.....	.....	.....	301543	12682	61059	16597
INTEREST PAYMENTS	96268	449635	81523	46730	92666	23005	162946
TOTAL CURRENT EXPENSE	420121	1247088	474400	999976	482490	786663	1296912
TOTAL CAPITAL OUTLAY	348130	1672136	7958	747052	615072	202683	424554
TOTAL EXPENDITURES	768251	2919224	482358	1747028	1097562	989346	1721466
DEBT REDEMPTION: BONDS PAID	107000	860000	3000	90000	135000	66200	268000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	107000	860000	3000	90000	135000	66200	268000
REFUNDS PAID OUT	458	.....	.....	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	.....	15527	8331	.....	6156	282	6053
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	686934	2012	376286	.....	1429100	1362742	2666343
TOTAL DISBURSEMENTS	1562643	3796763	869975	1837028	2667818	2418570	4661862

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH MANKATO	NORTH OAKS	OLIVIA	ORONO
POPULATION	3294	3044	3552	7347	2710	2553	7235
TAXABLE VALUATION	6520491	6600014	12054364	18260772	15635453	6218950	39323823
1975 TAX LEVY(COLLECT IN 1976)	164316	152224	273320	509476	52715	127178	491968
REVENUE RECEIPTS							
TAXES	107457	97924	243935	424595	45704	129069	385140
FISCAL DISPARITIES	.....	4927	7103	.....	401	.....	2576
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	5388	.....	66178	341814	.....	44451	712023
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	5088	17493	13387	27450	26314	3070	34013
FINES AND FORFEITS	1268	8637	6372	14882	1798	1667	10440
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	623557	117920	154950	453165	44099	116805	212157
STATE GRANTS-HIGHWAYS	.....	.....	.....	17162	.....	.....	24748
STATE GRANTS-OTHER PURPOSES	6260	2844	8603	14460	.....	7668	7092
COUNTY GRANTS-HIGHWAYS	.....	.....	.....	.....	492	13550	.....
COUNTY GRANTS-OTHER PURPOSES	5000	17191	.....	.....	.....	18368	13000
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	5017	.....	27639	.....	.....	92393
FEDERAL GRANTS	49607	18387	2123	.....	.....	5921	615
FEDERAL REVENUE SHARING	15664	32548	31419	78885	12163	33389	30892
TOTAL INTERGOVERNMENTAL REVENUE	700088	193907	197095	591311	56754	195701	380897
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	133	.....	399	87	16	123	1676
PUBLIC SAFETY	.....	5896	3215	5575	.....	900	8398
HIGHWAYS	.....	5783	1055	3849	.....	976	.....
SANITATION	54676	77130	8125	198923	24041	66407	138859
HEALTH	.....	13625	.....	.....	.....	.....	.....
LIBRARIES	425	.....	196	.....	.....	79	.....
RECREATION	.....	.....	1080	23532	.....	.....	36747
ALL OTHER	.....	.....	.....	49	.....	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	55234	102434	14070	232015	24057	68485	185680
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	30000	.....	.....	.....	95271	25000
INTEREST ON INVESTMENTS	6286	5070	25156	81613	2397	17305	48849
ALL OTHER REVENUE	33697	11515	12650	7339	180	6558	43299
TOTAL REVENUE RECEIPTS	914506	471907	585946	1721019	157605	561577	1827917
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	107850	760840	.....	241123	2635000
SHORT TERM BORROWING	.....	.....	.....	.....	.....	241123	.....
TOTAL BORROWING	.....	.....	107850	760840	.....	241123	2635000
REFUNDS RECEIVED	7139	.....	1540	.....	554	26	.....
OFF-SET TO REFUNDS PAID	.....	.....	108	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	3455	.....	400197	5993043	2344	705208	971423
TOTAL NONREVENUE RECEIPTS	10594	.....	509695	6753883	2898	946357	3606423
TOTAL RECEIPTS	925100	471907	1095641	8474902	160503	1507934	5434340

TABLE 4
CLASSIFICATION CITY DISBURSEMENTS - 1976
(OVER 2,500 POPULATION)

	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH MANKATO	NORTH OAKS	OLIVIA	ORONO
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	110395	48759	39821	156602	31412	69904	199410
CAPITAL OUTLAYS	15039	.....	.....	2203	.....	26690	830
TOTAL GENERAL GOVERNMENT	125434	48759	39821	158805	31412	96594	200240
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	72881	90037	108628	140860	57441	58584	218516
-OUTLAYS	.....	6712	5396	7739	.....	5542	7570
FIRE DEPARTMENT-EXPENSE	19501	6442	29535	31241	14447	10709	38778
-OUTLAYS	14774	19338	112291	682	.....	1835	.....
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	10106	.....	10191	5094	17764	120	64569
-OUTLAYS	.....	.....	.....	.....	.....	.....	655
TOTAL PUBLIC SAFETY	117262	122529	266041	185615	89652	76790	330088
HIGHWAYS: CONSTRUCTION	23781	4904	12088	149199	.....	306065	58252
OTHER OUTLAYS	8663	.....	956	191364	.....	15878	276
MAINTENANCE	134426	73615	75562	235955	2977	50723	160380
SNOW REMOVAL	4910	.....	.....	679	1307	4660	.....
LIGHTING	9407	18454	12140	38749	948	.....	.....
TOTAL HIGHWAYS	181187	96973	100746	615946	5232	377326	218908
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	24576	44387	.....	102078	23571	54497	118425
-OUTLAYS	6474	.....	.....	374046	.....	114577	141824
REFUSE COLLECT. AND DISPOSAL-EXPENSE	29968	6057	1984	51341	390	30188	.....
-OUTLAYS	285	.....	.....	3041	.....	982	.....
TOTAL SANITATION AND WASTE REMOVAL	61303	50444	1984	530506	23961	200244	260249
CONSERVATION OF HEALTH-EXPENSE	.....	17759	.....	400	.....	.....	8945
-OUTLAYS	.....	2359	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	20118	.....	400	.....	.....	8945
LIBRARIES-CURRENT EXPENSE	39212	6138	11625	15721	.....	9038	.....
-CAPITAL OUTLAYS	1506	.....	.....	.....	.....	4267	.....
TOTAL LIBRARIES	40718	6138	11625	15721	.....	13305	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	43546	5771	2351	113849	.....	21535	32397
-OUTLAYS	919	.....	1875	6256	.....	19273	3446
MUNIC. PARKS-EXPENSE	.....	13925	50982	3405	3282	1153	22090
-OUTLAYS	.....	.....	3035	3030	.....	3257	239
TOTAL RECREATION	44465	19696	58243	126540	3282	45218	58172
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	25390	.....	.....	.....	.....	.....	10008
-OUTLAYS	.....	.....	.....	223798	.....	92451	.....
UNALLOCATED- CURRENT EXPENSE	27488	31881	20256	100364	2178	15736	62490
- CAPITAL OUTLAYS	1369	.....	.....	608	.....	22506	2147
INTEREST PAYMENTS	6671	17415	50810	130107	.....	74564	215222
TOTAL CURRENT EXPENSE	558477	380640	413885	1126445	155717	401411	1151230
TOTAL CAPITAL OUTLAY	72810	33313	135641	961965	.....	613323	215239
TOTAL EXPENDITURES	631287	413953	549526	2088410	155717	1014734	1366469
DEBT REDEMPTION: BONDS PAID	20000	30000	70000	325000	.....	75000	2918000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	20000	30000	70000	325000	.....	75000	2918000
REFUNDS PAID OUT	.....	.....	108	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	7139	.....	1540	.....	554	26	.....
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	160004	3004	384254	5723191	2313	445638	993653
TOTAL DISBURSEMENTS	818430	446957	1005428	8136601	158584	1535398	5278122

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	ORTONVILLE	OSSEO	PARK RAPIDS	PIPESTONE	PRINCETON	PRTOR LAKE	PROCTOR
POPULATION	2665	3068	2772	5324	2531	5822	3123
TAXABLE VALUATION	5483150	9671865	5123643	9976183	6473171	15936761	4527558
1975 TAX LEVY(COLLECT IN 1976)	285124	110838	93250	311257	108750	207924	89012
REVENUE RECEIPTS							
TAXES	228666	83977	78164	270462	87654	173002	63747
FISCAL DISPARITIES	.....	3859	.....	.....	.....	5721	.....
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	11001	141348	18694	39613	54261	1008675	38926
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	8269	13345	5863	7656	4644	63336	6181
FINES AND FORFEITS	8731	4077	6534	9235	11973	8604	5078
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	153514	71373	164798	272397	93151	112783	110217
STATE GRANTS-HIGHWAYS	1162	.....	10807	.....	.....	8630	.....
STATE GRANTS-OTHER PURPOSES	14084	8293	23460	28048	8337	1239	13731
COUNTY GRANTS-HIGHWAYS	1537	.....	1086	.....	.....	146599	.....
COUNTY GRANTS-OTHER PURPOSES	2211	16922	12714	5250	17638	1451	11813
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	2642	5000	14358	.....	.....	12000	1675
FEDERAL GRANTS	1514	283	571	54835	4868	220582	432
FEDERAL REVENUE SHARING	50433	14280	20281	68250	18006	24051	17835
TOTAL INTERGOVERNMENTAL REVENUE	227097	116151	237268	439587	142000	527335	155703
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	.....	213	.....	1221	6979	8315	20
PUBLIC SAFETY	.....	3725	5569	4977	4	8572	.....
HIGHWAYS	5294	.....	471	11637	3302	1820	.....
SANITATION	22900	62550	27244	126063	70578	256024	42429
HEALTH	9655	.....	.....	.....	.....	.....	.....
LIBRARIES	102	3732	635	.....	.....	.....	.....
RECREATION	35992	.....	.....	.....	1803	26192	.....
ALL OTHER	6105	.....	6846	28264	15439	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	80048	70220	40765	172162	98105	300923	42449
CONTRIBUTIONS-PUB. SERV. ENTERPR.	150884	2867	29000	60000	69000	.....	29500
INTEREST ON INVESTMENTS	1300	.....	3386	35414	9907	57394	5353
ALL OTHER REVENUE	12582	1261	45865	91870	8793	10199	3773
TOTAL REVENUE RECEIPTS	728578	437105	465539	1125999	486337	2155189	150710
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	255873	59180	.....	124000	.....	2532114	838250
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	255873	59180	.....	124000	.....	2532114	838250
REFUNDS RECEIVED	.....	.....	45	79425	.....	13863	7083
OFF-SET TO REFUNDS PAID	.....	694	.....	.....	.....	510	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	.....	.....	24	500427	173235	4329532	35360
TOTAL NONREVENUE RECEIPTS	255873	59874	69	703852	173235	6876019	880693
TOTAL RECEIPTS	984451	496979	465608	1829851	659572	9031208	1231403

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OVER 5,000 POPULATION)

	ORTONVILLE	OSSEO	PARK RAPIDS	PIPESTONE	PRINCETON	PRIOR LAKE	PROCTOR
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	36257	46913	73566	129376	51578	193913	63597
CAPITAL OUTLAYS	410	.....	3000	77566	34274	2296	1064
TOTAL GENERAL GOVERNMENT	36667	46913	76566	206942	85852	196209	64661
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	96896	55588	74056	150747	71718	156239	68735
-OUTLAYS	694	.....	107	15041	4087	16192	6226
FIRE DEPARTMENT-EXPENSE	15441	21817	14893	34813	16993	52712	18580
-OUTLAYS	735	7310	2017	800	1553	509	1234
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	368	2585	1670	1360	11231	30848	2037
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	114134	87300	92743	202761	105582	256500	96812
HIGHWAYS: CONSTRUCTION	16037	85984	.....	5562	21328	173851	44604
OTHER OUTLAYS	2256	103	.....	10241	2496	.....	6178
MAINTENANCE	98625	22479	48938	119532	37434	54207	34291
SNOW REMOVAL	13216	583	6256	270	12965	1439	4822
LIGHTING	16422	14173	32487	34378	600	14347	655
TOTAL HIGHWAYS	146556	123322	87681	169983	74823	243844	90550
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	68089	20542	32149	40084	17478	196757	21523
-OUTLAYS	81483	.....	6290	.....	6354	563266	281197
REFUSE COLLECT. AND DISPOSAL-EXPENSE	44432	25648	3650	53351	47593	13776	207
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	194004	46190	42089	93435	71425	773799	302927
CONSERVATION OF HEALTH-EXPENSE	6090	.....	200	2220	50	.....	.....
-OUTLAYS	3500	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	9590	.....	200	2220	50	.....	.....
LIBRARIES-CURRENT EXPENSE	14252	.....	8078	15628	1789	5248	.....
-CAPITAL OUTLAYS	4640	.....	.....	.....	508	.....	.....
TOTAL LIBRARIES	18892	.....	8078	15628	2297	5248	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	69140	4419	5551	64289	2700	28289	1885
-OUTLAYS	8389	.....	.....	6612	.....	.....	.....
MUNIC. PARKS-EXPENSE	3173	3090	5683	34820	10362	3207	1351
-OUTLAYS	4757	.....	.....	.....	5502	484564	.....
TOTAL RECREATION	85459	7509	11234	105721	18564	516060	3236
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	32688	.....	38644	.....	.....	.....	10418
-OUTLAYS	.....	.....	4193	.....	237	258796	162421
UNALLOCATED- CURRENT EXPENSE	37526	29608	15738	149892	70731	3094	33094
- CAPITAL OUTLAYS	24416	.....	7959	83556	4100	.....	.....
INTEREST PAYMENTS	15721	25322	9254	53583	37576	529375	2524
TOTAL CURRENT EXPENSE	568336	272767	370813	884343	390798	1283451	263719
TOTAL CAPITAL OUTLAY	147317	93397	23566	199378	80439	1499474	503324
TOTAL EXPENDITURES	715653	366164	394379	1083721	471237	2782925	767043
DEBT REDEMPTION: BONDS PAID	25000	102000	29200	56065	52000	1692000	4000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	25000	102000	29200	56065	52000	1692000	4000
REFUNDS PAID OUT	.....	694	.....	.....	.....	510	.....
OFF-SET TO REFUNDS RECEIVED	.....	.....	45	79425	.....	13863	7083
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	998	.....	72024	492429	72937	3924555	355407
TOTAL DISBURSEMENTS	741651	468858	495648	1711640	596174	8413853	1133533

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	RAMSEY	REDWOOD FALLS	ROSEAU	ROSEMOUNT	SAUK CENTRE	SAUK RAPIDS	SAVAGE
POPULATION	7620	4774	2552	4860	3750	5099	3715
TAXABLE VALUATION	19151328	12431901	3612951	18964731	6616618	9144260	16775051
1975 TAX LEVY(COLLECT IN 1976)	138954	345483	59541	353152	190095	277872	161899
REVENUE RECEIPTS							
TAXES	94586	302057	50861	309499	164297	229298	154442
FISCAL DISPARITIES	2725	.....	.....	3402	.....	.....	2157
FRANCHISE TAXES	.....	.....	.....	126	.....	1795	.....
SPECIAL ASSESSMENTS	.....	84498	45318	193104	49484	117624	8042
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	43936	14986	5352	27096	14949	12251	15343
FINES AND FORFEITS	4474	5719	785	5616	9011	10223	13384
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	90702	249231	91510	175876	202163	275598	70392
STATE GRANTS-HIGHWAYS	102889	.....	.....	.....	25434	17181	.....
STATE GRANTS-OTHER PURPOSES	663	28791	25633	112324	96199	24998	7570
COUNTY GRANTS-HIGHWAYS	.....	.....	.....	24327	.....	1846	.....
COUNTY GRANTS-OTHER PURPOSES	7497	.....	17627	30724	1757	2811	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	.....	360	5838	.....	16332	12200
FEDERAL GRANTS	2465	8691	206542	1081	28600	1825	463
FEDERAL REVENUE SHARING	17452	55957	17765	25566	66035	63605	14344
TOTAL INTERGOVERNMENTAL REVENUE	221668	342670	359437	375736	420188	404196	104969
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	5307	163	44	6290	590	860	489
PUBLIC SAFETY	10614	528	509	1067	8496	2380	.....
HIGHWAYS	2282	20135	1089	2349	441	60	.....
SANITATION	1458	142081	59931	14796	48344	86050	24515
HEALTH	.....	.....	.....	.....	.....	.....	.....
LIBRARIES	.....	1503	.....	.....	533	.....	.....
RECREATION	.....	14577	4381	15487	9702	630	.....
ALL OTHER	.....	.....	2601	.....	4148	.....	.....
TOTAL DEPT FEES-SERVICE CHARGES	19661	178987	68555	39989	72254	89980	25004
CONTRIBUTIONS-PUB. SERV. ENTERPR.	.....	77758	234845	17383	87800	.....	140000
INTEREST ON INVESTMENTS	2881	43286	46539	55146	10089	30915	4678
ALL OTHER REVENUE	43454	25912	39609	21975	14789	9496	7615
TOTAL REVENUE RECEIPTS	433385	1075873	851301	1049072	842861	905778	475634
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	1055054	1845020	475000	569600	.....
SHORT TERM BORROWING	.....	.....	.....	.....	9162	70000	.....
TOTAL BORROWING	.....	.....	1055054	1845020	484162	639600	.....
REFUNDS RECEIVED	.....	.....	9084	19661	1163	9470	.....
OFF-SET TO REFUNDS PAID	.....	.....	.....	1500	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	216844	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	4048	20563	352	3397718	220489	8737	452066
TOTAL NONREVENUE RECEIPTS	4048	237407	1064490	5263899	705814	657807	452066
TOTAL RECEIPTS	437433	1313280	1915791	6312971	1548675	1563585	927700

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OR 2,500 POPULATION)

	RAMSEY	REDWOOD FALLS	ROSEAU	ROSEMOUNT	SAUK CENTRE	SAUK RAPIDS	SAVAGE
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	97689	125765	48987	190666	66788	136161	134829
CAPITAL OUTLAYS	.....	1240	.....	10406	1754	.....	.....
TOTAL GENERAL GOVERNMENT	97689	127005	48987	201072	68542	136161	134829
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	42998	96945	63851	135383	87321	111707	104241
-OUTLAYS	.....	5507	.....	3384	.....	9958	6950
FIRE DEPARTMENT-EXPENSE	14455	21120	5648	42105	18766	28714	23503
-OUTLAYS	.....	4847	1384	42888	.....	727	2010
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	4059	284	2380	13311	1131	13676	12728
-OUTLAYS	.....	2350	.....	375	.....	.....	.....
TOTAL PUBLIC SAFETY	61512	131053	73263	237446	107218	164782	149432
HIGHWAYS: CONSTRUCTION	168394	29437	95698	81381	184183	94926	.....
OTHER OUTLAYS	15575	17136	70488	10201	10037	20900	2365
MAINTENANCE	52769	77817	51433	71865	116512	125648	92073
SNOW REMOVAL	.....	.....	2701	1339	1671	.....	.....
LIGHTING	.....	14815	7813	13085	10250	20363	.....
TOTAL HIGHWAYS	236738	139205	228133	177871	322653	261837	94439
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	.....	38055	10054	16459	39278	68720	24064
-OUTLAYS	.....	92161	193966	188947	72103	267681	.....
REFUSE COLLECT. AND DISPOSAL-EXPENSE	28393	95167	55698	.....	16630	1551	.....
-OUTLAYS	.....	.....	1470	.....	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	28393	225383	261188	205406	128011	337952	24064
CONSERVATION OF HEALTH-EXPENSE	.....	120	4280	.....	2500	.....	.....
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	120	4280	.....	2500	.....	.....
LIBRARIES-CURRENT EXPENSE	.....	23004	1273	.....	20732	.....	1568
-CAPITAL OUTLAYS	.....	.....	4656	.....	.....	.....	.....
TOTAL LIBRARIES	.....	23004	5929	.....	20732	.....	1568
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	21393	33774	60540	61208	12172	13082	34318
-OUTLAYS	.....	2671	.....	18677	2400	21592	3878
MUNIC. PARKS-EXPENSE	6410	35082	10097	15916	28322	22407	500
-OUTLAYS	12768	59639	.....	40738	2479	70836	.....
TOTAL RECREATION	40571	131166	70637	136539	45373	127917	38696
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	116925	20000	.....	25000	25332	.....
-OUTLAYS	.....	27737	27624	.....	839	139766	10802
UNALLOCATED- CURRENT EXPENSE	17411	18169	35414	2652	99390	24303	.....
- CAPITAL OUTLAYS	4872	26635	125869	.....	22250	.....	.....
INTEREST PAYMENTS	.....	21251	93520	133798	59321	64417	17925
TOTAL CURRENT EXPENSE	285577	718293	473689	697787	605784	656081	445749
TOTAL CAPITAL OUTLAY	201609	269360	521155	396997	296045	626386	26005
TOTAL EXPENDITURES	487186	987653	994844	1094784	901829	1282467	471754
DEBT REDEMPTION: BONDS PAID	.....	72000	103000	1487000	33650	299000	36000
SHORT TERM LOANS	.....	.....	.....	.....	.....	.....	.....
TOTAL DEBT REDEMPTION	.....	72000	103000	1487000	33650	299000	36000
REFUNDS PAID OUT	.....	.....	9084	1500	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	.....	.....	.....	19661	1163	9470	.....
ALL OTHER DISBURSEMENTS	.....	226923	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	4048	.....	786	3507741	397087	1591	452004
TOTAL DISBURSEMENTS	491234	1286576	1107714	6110686	1333729	1592528	959758

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	SHOREWOOD	SILVER BAY	SLEEPY EYE	SPRING LAKE PARK	SPRING VALLEY	SPRINGFIELD	ST. ANTHONY
POPULATION	4471	3504	3461	6929	2572	2530	9582
TAXABLE VALUATION	19288698	4900327	5381065	17197515	4235590	3913419	37531536
1975 TAX LEVY(COLLECT IN 1976)	285144	98594	200499	195621	214109	113333	390377
REVENUE RECEIPTS							
TAXES	229932	72285	148360	148367	186807	88973	315798
FISCAL DISPARITIES	.....	.....	.....	10346	.....	.....	7843
FRANCHISE TAXES	.....	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	592864	1231	11520	126170	67788	27742	314283
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	26727	4185	11755	16573	1811	11575	16538
FINES AND FORFEITS	6636	1933	3835	17125	5900	4825	13781
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	123371	516341	226043	176594	122820	154182	229453
STATE GRANTS-HIGHWAYS	.....	.....	.....	63420	.....	.....	226398
STATE GRANTS-OTHER PURPOSES	3690	34178	3944	38620	5976	5363	21478
COUNTY GRANTS-HIGHWAYS	10098	2680	.....	.....	.....	.....	583
COUNTY GRANTS-OTHER PURPOSES	11102	37709	59209	2000	.....	8144	39177
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	.....	.....	1468	.....	1033	880	23806
FEDERAL GRANTS	13564	155509	2006	4140	1012	3507	1109
FEDERAL REVENUE SHARING	19220	15608	76665	37415	32668	37824	46877
TOTAL INTERGOVERNMENTAL REVENUE	181045	762025	369335	322189	163509	209900	588881
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	3333	15	6249	561	9	3954	5521
PUBLIC SAFETY	.....	1478	.....	382	.....	.....	.....
HIGHWAYS	1370	3277	7448	6533	805	3338	.....
SANITATION	36517	45606	65357	.....	39480	22138	151431
HEALTH	.....	894	10753	.....	41316	5506	.....
LIBRARIES	.....	1155	160	.....	505	662	.....
RECREATION	13815	1876	5251	11366	8995	5742	18314
ALL OTHER	.....	8471	2524	.....	.....	13473	.....
TOTAL DEPT FEES-SERVICE CHARGES	55035	62772	97742	18842	91110	54813	175266
CONTRIBUTIONS-PUB. SERV. ENTERPR.	580	.....	113030	107200	31659	25000	282634
INTEREST ON INVESTMENTS	4294	9234	17293	54206	40692	6658	59356
ALL OTHER REVENUE	6906	2185	12096	3664	10263	4355	12174
TOTAL REVENUE RECEIPTS	1104019	915850	784966	824682	599539	433841	1786554
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	.....	.....	.....	.....	50836	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	.....	.....	.....	.....	50836	.....
REFUNDS RECEIVED	4355	15225	2511	.....	9881	1354	14741
OFF-SET TO REFUNDS PAID	1538	.....	.....	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	286048	.....	520711	1131191	554630	.....	3252040
TOTAL NONREVENUE RECEIPTS	291941	15225	523222	1131191	564511	52190	3266781
TOTAL RECEIPTS	1395960	931075	1308188	1955873	1164050	486031	5053335

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OVER 1,500 POPULATION)

	SHOREWOOD	SILVER BAY	SLEEPY EYE	SPRING LAKE PARK	SPRING VALLEY	SPRINGFIELD	ST. ANTHONY
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	81473	79916	58630	121057	25931	34038	210054
CAPITAL OUTLAYS	1349	.....	12244	246	474	240	42008
TOTAL GENERAL GOVERNMENT	82822	79916	70874	121303	26405	34278	252062
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	123108	95902	71296	158917	36949	54220	224822
-OUTLAYS	.....	7301	.....	4943	5025	5226	5515
FIRE DEPARTMENT-EXPENSE	21847	14814	23133	59669	5480	5374	182764
-OUTLAYS	.....	.....	191	.....	4444	38407	63851
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	9869	1208	19	8301	8764	247	13685
-OUTLAYS	.....	.....	.....	.....	215	.....	1571
TOTAL PUBLIC SAFETY	154824	119225	94639	231830	60877	103474	492208
HIGHWAYS: CONSTRUCTION	51300	.....	7338	16253	138514	4637	289680
OTHER OUTLAYS	10622	27660	1800	18612	5393	.....	207
MAINTENANCE	83128	75378	51879	56202	46629	59883	169096
SNOW REMOVAL	9617	17040	2804	.....	1300	.....	.....
LIGHTING	2501	18876	15946	17268	11197	11450	17320
TOTAL HIGHWAYS	157168	138954	79767	108335	203033	75970	476303
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	54916	.....	32989	.....	30876	14792	162941
-OUTLAYS	34537	78123	28094	45099	10620	2875	20878
REFUSE COLLECT. AND DISPOSAL-EXPENSE	1441	41330	4447	.....	270	.....	12423
-OUTLAYS	.....	.....	.....	.....	.....	.....	700
TOTAL SANITATION AND WASTE REMOVAL	90894	119453	65530	45099	41766	17667	196942
CONSERVATION OF HEALTH-EXPENSE	2216	7963	9278	.....	50	4745	948
-OUTLAYS	.....	1619	.....	.....	323916	.....	.....
TOTAL HEALTH	2216	9582	9278	.....	323966	4745	948
LIBRARIES-CURRENT EXPENSE	.....	30989	11559	.....	10840	6740	.....
-CAPITAL OUTLAYS	.....	665	866	.....	590	2419	.....
TOTAL LIBRARIES	.....	31654	12425	.....	11430	9159	.....
RECREATION: AREAS, ACTIVITIES AND							
BUILDINGS-EXPENSE	16358	26558	35906	51779	21768	13697	47311
-OUTLAYS	3356	.....	2057	.....	9704	64481	.....
MUNIC. PARKS-EXPENSE	55967	2898	86135	38485	17171	4622	16555
-OUTLAYS	872	4415	2073	9613	1788	.....	7816
TOTAL RECREATION	76553	33871	126171	99877	50431	82800	71682
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	34705	6234	.....	.....	25513	.....
-OUTLAYS	.....	.....	.....	22251	.....	.....	.....
UNALLOCATED- CURRENT EXPENSE	29111	61070	55589	113	20388	30869	144760
- CAPITAL OUTLAYS	.....	14850	.....	.....	.....	4071	.....
INTEREST PAYMENTS	267224	17694	19928	143390	170726	4640	63101
TOTAL CURRENT EXPENSE	758776	526341	485772	655181	408339	270830	1265780
TOTAL CAPITAL OUTLAY	102036	134633	54663	117017	500683	122356	432226
TOTAL EXPENDITURES	860812	660974	540435	772198	909022	393186	1698006
DEBT REDEMPTION: BONDS PAID	310000	31000	48000	157000	70000	14000	225000
SHORT TERM LOANS	.....	.....	.....	.....	54585	.....	.....
TOTAL DEBT REDEMPTION	310000	31000	48000	157000	124585	14000	225000
REFUNDS PAID OUT	1538	.....	.....	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	4355	15225	2511	.....	9881	1354	14741
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	264432	.....	675788	1130793	27373	24243	3462806
TOTAL DISBURSEMENTS	1441137	707199	1266734	2059991	1070861	432783	5400553

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	ST. JAMES	ST PAUL PARK	ST. PETER	STAPLES	STEWART-VILLE	THIEF RIVER FALLS	TRACY
POPULATION	4027	5633	8539	2761	2802	8618	2516
TAXABLE VALUATION	8077197	11407249	14176373	3618158	6494941	15985566	4353833
1975 TAX LEVY(COLLECT IN 1976)	261620	198457	196343	168425	181209	392606	191612
REVENUE RECEIPTS							
TAXES	271976	183325	156928	138459	160177	351296	146420
FISCAL DISPARITIES	.....	21460	.....	.....	.....	.....	.....
FRANCHISE TAXES	.....	.....	1575	.....	.....	.....	.....
SPECIAL ASSESSMENTS	63747	35016	255320	17955	123354	181749	6335
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	4894	18964	26675	11369	5987	25508	3940
FINES AND FORFEITS	7050	7279	15411	4444	1558	30517	2444
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	205199	257875	306272	245951	148980	389205	178357
STATE GRANTS-HIGHWAYS	.....	25849	21293	.....	.....	65847	.....
STATE GRANTS-OTHER PURPOSES	60000	14536	42146	53845	3582	49870	16292
COUNTY GRANTS-HIGHWAYS	1470	.....	.....	.....	.....	28500	.....
COUNTY GRANTS-OTHER PURPOSES	.....	21738	16472	.....	941	35756	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	11758	.....	.....	29777	21275	.....	5832
FEDERAL GRANTS	1546	4481	37968	25419	.....	380848	4179
FEDERAL REVENUE SHARING	52176	54812	59858	56772	28788	65999	62309
TOTAL INTERGOVERNMENTAL REVENUE	332149	379291	484009	411764	203566	1016025	266969
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	4781	12	773	52	.....	.....	.....
PUBLIC SAFETY	5766	7641	8175	456	1619	550	.....
HIGHWAYS	5060	.....	1779	1100	3800	2519	.....
SANITATION	58160	49916	136540	40590	55066	303826	.....
HEALTH	12068	.....	.....	.....	95000	39054	.....
LIBRARIES	.....	.....	.....	.....	314	.....	.....
RECREATION	.....	.....	11759	35259	5430	33215	.....
ALL OTHER	12782	1134	132	769	.....	57146	100
TOTAL DEPT FEES-SERVICE CHARGES	98617	58703	159158	78226	161229	436310	100
CONTRIBUTIONS-PUB. SERV. ENTERPR.	230000	....	128000	120523	585	624631	.....
INTEREST ON INVESTMENTS	15204	14361	22589	37	14079	179759	9210
ALL OTHER REVENUE	1846	4682	12259	25775	8586	39076	23469
TOTAL REVENUE RECEIPTS	1025483	723081	1261924	808552	679121	2884871	458887
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	332119	40320	.....	100000	132435	881199	99037
SHORT TERM BORROWING	.....	.....	.....	9000	.....	.....	.....
TOTAL BORROWING	332119	40320	.....	100000	141435	881199	99037
REFUNDS RECEIVED	.....	5041	2658	9605	.....	38189	17385
OFF-SET TO REFUNDS PAID	.....	104	24496	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	.....	621876	5945	200714	809292	15089089	62000
TOTAL NONREVENUE RECEIPTS	332119	667341	33099	310319	950727	16008477	178422
TOTAL RECEIPTS	1357602	1390422	1295023	1118871	1629848	18893348	637309

TABLE 4
CLASSIFICATION OF CITY DISBURSEMENTS - 1976
(OVER 500 POPULATION)

	ST. JAMES	ST PAUL PARK	ST. PETER	STAPLES	STEWART-VILLE	THIEF RIVER FALLS	TRACY
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	59994	124259	105906	44986	54723	241955	82961
CAPITAL OUTLAYS	3744	.....	41822	.....	8674	4420	22832
TOTAL GENERAL GOVERNMENT	63738	124259	147728	44986	63397	246375	105793
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	94218	126976	152320	78670	43337	267510	81784
-OUTLAYS	539	4888	919	3269	.....	17179	.....
FIRE DEPARTMENT-EXPENSE	38762	36817	38774	33114	25426	117117	17222
-OUTLAYS	7340	2296	5598	94736	15234	6890	.....
PROTECTIVE INSP., ARMORIES, DOG POUNDS							
AND OTHER-EXPENSE	5618	9166	18318	2707	1399	1919	4538
-OUTLAYS	1421	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	147898	180143	215929	212496	85396	410615	103544
HIGHWAYS: CONSTRUCTION	165204	22928	69797	17880	96611	671952	44101
OTHER OUTLAYS	16239	28109	29541	465	45145	54201	94344
MAINTENANCE	112487	48648	151706	79351	65592	161501	100094
SNOW REMOVAL	4162	.....	.....	.....	74	.....	.....
LIGHTING	1041	12799	23858	.....	10736	23657	17784
TOTAL HIGHWAYS	299133	112484	274902	97696	218158	911311	256323
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	54777	25028	51270	16511	33765	72565	.....
-OUTLAYS	1633	.....	115663	76100	43310	1058741	.....
REFUSE COLLECT. AND DISPOSAL-EXPENSE	301	.....	54732	17	1720	133278	.....
-OUTLAYS	.....	.....	.....	.....	.....	15200	.....
TOTAL SANITATION AND WASTE REMOVAL	56711	25028	221665	92628	78795	1279784	.....
CONSERVATION OF HEALTH-EXPENSE	13853	.....	27828	338	.....	948	650
-OUTLAYS	.....	.....	.....	.....	.....	1828777	.....
TOTAL HEALTH	13853	.....	27828	338	.....	1829725	.....
LIBRARIES-CURRENT EXPENSE	.....	2016	20437	5360	8560	44250	9466
-CAPITAL OUTLAYS	.....	.....	.....	.....	527	.....	.....
TOTAL LIBRARIES	.....	2016	20437	5360	9087	44250	9466
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	13545	36954	33381	109229	4033	235067	10242
-OUTLAYS	117860	9249	28610	15638	3654	18395	4483
MUNIC. PARKS-EXPENSE	50728	5981	40174	5756	6822	.....	9616
-OUTLAYS	28640	.....	17041	6022	5129	.....	.....
TOTAL RECREATION	210773	52184	119206	136645	19638	253462	24341
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	7515	18998	.....	20523	.....	235007	7626
-OUTLAYS	98138	.....	104224	50446	.....	59860	.....
UNALLOCATED- CURRENT EXPENSE	92346	35436	60692	9259	1251	222992	69084
- CAPITAL OUTLAYS	23331	.....	.....	20258	.....	181	29892
INTEREST PAYMENTS	48165	55896	41796	37012	114321	411237	12725
TOTAL CURRENT EXPENSE	597512	538974	821192	442833	371759	2169003	423792
TOTAL CAPITAL OUTLAY	464089	67470	413215	284814	218284	3735796	195652
TOTAL EXPENDITURES	1061601	606444	1234407	727647	590043	5904799	619444
DEBT REDEMPTION: BONDS PAID	90000	139000	100000	51500	169500	565000	30000
SHORT TERM LOANS	.....	.....	.....	.....	5000	.....	.....
TOTAL DEBT REDEMPTION	90000	139000	100000	51500	174500	565000	30000
REFUNDS PAID OUT	.....	104	24496	.....	.....	.....	.....
OFF-SET TO REFUNDS RECEIVED	.....	5041	2658	9605	.....	38189	17385
ALL OTHER DISBURSEMENTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	.....	735286	1541	306535	868418	13035325	564
TOTAL DISBURSEMENTS	1151601	1485875	1363102	1095287	1632961	19543313	667393

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	TWO HARBORS	VADNAIS HEIGHTS	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA
POPULATION	4437	4216	2700	4640	2824	6968	3944
TAXABLE VALUATION	6778180	7711611	7487299	8511048	6196207	18315679	26777233
1975 TAX LEVY(COLLECT IN 1976)	263400	102010	220069	144347	187063	617051	274989
REVENUE RECEIPTS							
TAXES	158691	98015	182382	115304	182744	490757	253377
FISCAL DISPARITIES	.....	7437	8920	.....	.....	.....	1676
FRANCHISE TAXES	.....	.....	.....	1227	1979	24929	.....
SPECIAL ASSESSMENTS	1397	344782	104797	39634	98088	133564	120071
LOCAL SALES TAXES	.....	.....	.....	.....	.....	.....	.....
LICENCES AND PERMITS	3691	31290	18534	2486	25957	26183	25649
FINES AND FORFEITS	1910	4165	3697	11345	20400	7449	5564
INTERGOVERNMENTAL REVENUE							
STATE GRANTS-GENERAL SUPPORT	391631	93044	130159	185852	160558	453308	105317
STATE GRANTS-HIGHWAYS	.....	.....	.....	.....	.....	43329	.....
STATE GRANTS-OTHER PURPOSES	56636	2606	22381	19628	4567	14219	11764
COUNTY GRANTS-HIGHWAYS	17513	1111	3392	.....	.....	.....	24218
COUNTY GRANTS-OTHER PURPOSES	29143	.....	9971	.....	27476	549	.....
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	.....	.....	.....	.....
GRANTS-OTHER LOCAL UNITS-OTHER	12273	.....	25493	6884	.....	7083	.....
FEDERAL GRANTS	10977	742	67040	31814	5028	30064	372
FEDERAL REVENUE SHARING	27012	23624	27400	22718	42525	106252	18665
TOTAL INTERGOVERNMENTAL REVENUE	545185	121127	285836	266896	240154	654804	160336
DEPT FEES AND SERVICE CHARGES							
GENERAL GOVERNMENT	.....	5661	1371	1183	296	1999	27664
PUBLIC SAFETY	188	.....	150	7496	286	6982	7410
HIGHWAYS	7836	.....	1425	4017	435	8743	238
SANITATION	124174	112862	54783	34866	33451	98672	145179
HEALTH	.....	.....	.....	.....	.....	.....	.....
LIBRARIES	835	.....	.....	.....	.....	.....	4400
RECREATION	38841	.....	3133	7286	.....	8188	8585
ALL OTHER	20300	.....	.....	37	.....	35234	2368
TOTAL DEPT FEES-SERVICE CHARGES	192174	118523	60862	54885	34468	159818	195844
CONTRIBUTIONS-PUB. SERV. ENTERPR.	50000	.....	.....	207842	.....	125360	142333
INTEREST ON INVESTMENTS	16595	80514	19713	1827	18115	18850	44029
ALL OTHER REVENUE	16182	6843	2379	41527	45594	44454	39468
TOTAL REVENUE RECEIPTS	985825	812696	687120	742973	667499	1686168	988347
NONREVENUE RECEIPTS							
BORROWING							
BONDS FOR CAPITAL OUTLAY	.....	938995	.....	.....	81373	50804	.....
SHORT TERM BORROWING	.....	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	938995	.....	.....	81373	50804	.....
REFUNDS RECEIVED	16148	15008	240796	.....	326	7060	32500
OFF-SET TO REFUNDS PAID	124	.....	81	.....	.....	.....	.....
ALL OTHER MISC RECEIPTS	.....	.....	.....	.....	.....	.....	.....
AGENCY, TRUST, AND INVESTMENTS	496538	8082252	554343	12888	2471	80950	.....
TOTAL NONREVENUE RECEIPTS	512810	9036255	795220	12888	84170	138814	32500
TOTAL RECEIPTS	1498635	9848951	1482340	755861	751669	1824982	1020847

TABLE 4
CLASSIFICATION CITY DISBURSEMENTS - 1976
(OVER 1,500 POPULATION)

	TWO HARBORS	VADNAIS HEIGHTS	WACONIA	WADENA	WAITE PARK	WASECA	WAYZATA
EXPENDITURES							
GENERAL GOVT: CURRENT EXPENSE	102864	63379	120445	71155	46455	150598	119914
CAPITAL OUTLAYS	1667	1723	6436	737	.....	3957	883
TOTAL GENERAL GOVERNMENT	104531	65102	126881	71892	46455	154555	120797
PUBLIC SAFETY							
POLICE DEPARTMENT-EXPENSE	146988	43961	50181	146103	70485	125019	111561
-OUTLAYS	6590	.....	.....	8540	2982	4885	3346
FIRE DEPARTMENT-EXPENSE	19505	12536	14676	32876	13014	46898	25036
-OUTLAYS	2717	4243	3455	530	26367	2601	87716
PROTECTIVE INSP., ARMORIES, DOG POUNDS AND OTHER-EXPENSE	3671	6103	33	2972	8174	9497	14152
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	179471	66843	68345	191021	121022	188900	241911
HIGHWAYS: CONSTRUCTION	2266	33211	48574	79123	28341	267864	18017
OTHER OUTLAYS	13618	.....	1622	.....	15280	31815	2213
MAINTENANCE	163484	29012	70365	60993	30170	172446	125722
SNOW REMOVAL	5405	.....	1583	25727	11806	7876	.....
LIGHTING	26952	1794	.....	.....	11731	.....	.....
TOTAL HIGHWAYS	211725	64017	122144	165843	97328	480001	145952
SANITATION AND WASTE REMOVAL							
SEWERS AND SEWAGE DISPOSAL-EXPENSE	138016	95600	51832	49216	58074	57654	138752
-OUTLAYS	26095	83028	123394	42778	70916	380747	19980
REFUSE COLLECT. AND DISPOSAL-EXPENSE	6196	3221	.....	42360	30171	.....	.....
-OUTLAYS	.....	.....	.....	2460	.....	.....	.....
TOTAL SANITATION AND WASTE REMOVAL	170307	181849	175226	136814	159161	438401	158732
CONSERVATION OF HEALTH-EXPENSE	.....	.....	.....	300	.....	8000	3179
-OUTLAYS	.....	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	300	.....	8000	3179
LIBRARIES-CURRENT EXPENSE	31257	.....	502	10088	216	37060	.....
-CAPITAL OUTLAYS	.....	.....	.....	.....	20278	.....	.....
TOTAL LIBRARIES	31257	.....	502	10088	20494	37060	.....
RECREATION: AREAS, ACTIVITIES AND BUILDINGS-EXPENSE	63469	10511	8244	43012	9113	43208	34719
-OUTLAYS	2569	2715	.....	769	1971	5056	61138
MUNIC. PARKS-EXPENSE	7424	.....	1478	30522	3440	43785	.....
-OUTLAYS	31776	.....	.....	49711	.....	27364	.....
TOTAL RECREATION	105238	13226	9722	124014	14524	119413	95857
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	.....	34250	.....	.....	135591	.....
-OUTLAYS	.....	49817	72861	.....	40485	33312	.....
UNALLOCATED- CURRENT EXPENSE	121481	13063	17090	9139	45549	138827	122251
- CAPITAL OUTLAYS	82048	7430	.....	14894	.....	61161	.....
INTEREST PAYMENTS	14218	183017	53608	14437	90615	34988	62155
TOTAL CURRENT EXPENSE	850930	462197	424287	538900	429013	1011447	757441
TOTAL CAPITAL OUTLAY	169346	182167	256342	199542	206620	818762	193293
TOTAL EXPENDITURES	1020276	644364	680629	738442	635633	1830209	950734
DEBT REDEMPTION: BONDS PAID SHORT TERM LOANS	15000	650000	57000	10000	69000	127450	104000
TOTAL DEBT REDEMPTION	15000	650000	5000	.....	.....	.....	.....
REFUNDS PAID OUT	124	.....	62000	10000	69000	127450	104000
OFF-SET TO REFUNDS RECEIVED	16148	15008	81	.....	326	.....	.....
ALL OTHER DISBURSEMENTS	.....	.....	240796	.....	326	7060	32500
AGENCY, TRUST, AND INVESTMENTS	546034	8483637	470170	13817	2137	.....	.....
TOTAL DISBURSEMENTS	1597582	9793009	1453676	762259	707096	1964719	1087234

TABLE 3
CLASSIFICATION OF CITY RECEIPTS - 1976
(OVER 2,500 POPULATION)

	WELLS	WINDOM	WOODBURY	TOTAL 2500 TO 10000
POPULATION	2791	3952	8637	490328
TAXABLE VALUATION	4769519	10088474	31894853	1271677304
1975 TAX LEVY(COLLECT IN 1976)	179954	283100	651722	26734954
REVENUE RECEIPTS				
TAXES	145706	237471	541580	22141560
FISCAL DISPARITIES	.....	.....	13325	249306
FRANCHISE TAXES	.....	.....	.....	121164
SPECIAL ASSESSMENTS	76578	149026	794782	17028487
LOCAL SALES TAXES	.....	.....	.....	.....
LICENCES AND PERMITS	5164	4376	66191	1949555
FINES AND FORFEITS	3173	6502	12328	966413
INTERGOVERNMENTAL REVENUE				
STATE GRANTS-GENERAL SUPPORT	155831	184598	254791	23438963
STATE GRANTS-HIGHWAYS	63289	.....	47806	1885788
STATE GRANTS-OTHER PURPOSES	10081	31497	38715	2897555
COUNTY GRANTS-HIGHWAYS	19574	.....	.....	422128
COUNTY GRANTS-OTHER PURPOSES	.....	3940	21900	1308266
GRANTS-OTHER LOCAL UNITS-HIGHWAYS	.....	.....	.....	6453
GRANTS-OTHER LOCAL UNITS-OTHER	3082	8125	.....	1554424
FEDERAL GRANTS	29443	1108	4368	4870180
FEDERAL REVENUE SHARING	28671	39428	60994	4646560
TOTAL INTERGOVERNMENTAL REVENUE	309971	268696	428574	41030317
DEPT FEES AND SERVICE CHARGES				
GENERAL GOVERNMENT	14272	.....	4991	212729
PUBLIC SAFETY	92	1080	78	347814
HIGHWAYS	1107	.....	743	507207
SANITATION	75603	96120	164276	9180166
HEALTH	4971	14002	.....	656786
LIBRARIES	5343	1605	.....	47050
RECREATION	14508	32757	1974	1307898
ALL OTHER	498	34567	.....	531121
TOTAL DEPT FEES-SERVICE CHARGES	116394	180131	172062	12790771
CONTRIBUTIONS-PUB. SERV. ENTERPR.	55600	317869	.....	6515485
INTEREST ON INVESTMENTS	14257	16251	90238	3322417
ALL OTHER REVENUE	23958	50166	4796	2829405
TOTAL REVENUE RECEIPTS	750801	1230488	2123876	108944880
NONREVENUE RECEIPTS				
BORROWING				
BONDS FOR CAPITAL OUTLAY	.....	600000	402797	35606947
SHORT TERM BORROWING	.....	.....	.....	519162
TOTAL BORROWING	.....	600000	402797	36126109
REFUNDS RECEIVED	5365	3581	3680	1352100
OFF-SET TO REFUNDS PAID	.....	1520	.....	58921
ALL OTHER MISC RECEIPTS	.....	.....	.....	424669
AGENCY, TRUST, AND INVESTMENTS	309	30882	8000682	97568365
TOTAL NONREVENUE RECEIPTS	5674	635983	8407159	135530164
TOTAL RECEIPTS	756475	1866471	10531035	244475044

TABLE 4
CLASSIFICATION - CITY DISBURSEMENTS - 1976
(
2,500 POPULATION)

	WELLS	WINDOM	WOODBURY	TOTAL 2500 TO 10000
EXPENDITURES				
GENERAL GOVT: CURRENT EXPENSE	64264	79043	111858	9966550
CAPITAL OUTLAYS	.....	725	46268	829971
TOTAL GENERAL GOVERNMENT	64264	79768	158126	10796521
PUBLIC SAFETY				
POLICE DEPARTMENT-EXPENSE	56425	119190	183151	11138474
-OUTLAYS	4126	557	16777	535830
FIRE DEPARTMENT-EXPENSE	16699	27649	70173	3696686
-OUTLAYS	1118	11871	22284	1432644
PROTECTIVE INSP., ARMORIES, DOG POUNDS				
AND OTHER-EXPENSE	1059	15909	7584	1033185
-OUTLAYS	.....	313	.....	53824
TOTAL PUBLIC SAFETY	79427	175489	299969	17890643
HIGHWAYS: CONSTRUCTION	89040	75206	187732	11531500
OTHER OUTLAYS	5921	3555	22941	1867524
MAINTENANCE	138474	134427	134644	9993136
SNOW REMOVAL	1771	564	3877	460419
LIGHTING	13000	11982	2713	1290008
TOTAL HIGHWAYS	248206	225734	351907	25142587
SANITATION AND WASTE REMOVAL				
SEWERS AND SEWAGE DISPOSAL-EXPENSE	21197	85296	27402	6850362
-OUTLAYS	26725	10346	88565	14000763
REFUSE COLLECT. AND DISPOSAL-EXPENSE	53872	220	.....	2306453
-OUTLAYS	.....	.....	.....	116484
TOTAL SANITATION AND WASTE REMOVAL	101794	95862	115967	23274062
CONSERVATION OF HEALTH-EXPENSE	6527	20372	.....	549101
-OUTLAYS	3829	231205	.....	3885599
TOTAL HEALTH	10356	251577	.....	4434700
LIBRARIES-CURRENT EXPENSE	4732	15431	.....	1245757
-CAPITAL OUTLAYS	.....	626	1502	115777
TOTAL LIBRARIES	4732	16057	1502	1361534
RECREATION: AREAS, ACTIVITIES AND				
BUILDINGS-EXPENSE	34433	94768	82778	3935595
-OUTLAYS	37405	148077	16654	3591753
MUNIC. PARKS-EXPENSE	8358	40232	8165	2151414
-OUTLAYS	19243	7040	12052	2010409
TOTAL RECREATION	99439	290117	119649	11689171
CONTRIB. TO PUB. SERV. ENTERPR.-EXPENSE	.....	158210	.....	1742200
-OUTLAYS	.....	6358	55644	4483309
UNALLOCATED- CURRENT EXPENSE	25675	35113	59365	6659755
- CAPITAL OUTLAYS	18228	25540	.....	3095390
INTEREST PAYMENTS	33004	216395	331888	9323491
TOTAL CURRENT EXPENSE	479490	1054801	1023598	72342586
TOTAL CAPITAL OUTLAY	205635	521419	470419	47550777
TOTAL EXPENDITURES	685125	1576220	1494017	119893363
DEBT REDEMPTION: BONDS PAID	85000	731000	343000	20427682
SHORT TERM LOANS	.....	.....	.....	403114
TOTAL DEBT REDEMPTION	85000	731000	343000	20830796
REFUNDS PAID OUT	.....	1520	.....	68005
OFF-SET TO REFUNDS RECEIVED	5365	3581	3680	1343036
ALL OTHER DISBURSEMENTS	.....	.....	.....	432363
AGENCY, TRUST, AND INVESTMENTS	309	6100	8650941	98453460
TOTAL DISBURSEMENTS	775799	2318421	10491638	241021023

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

REVENUE RECEIPTS															NON-REVENUE	TOTAL
	POP.	TAX VAL. 1976	TAX COLLECT 1976	SPECIAL TAXES	LICEN\$E AND FOR- PERMITS	FINE\$ AND GRANTS	FEES AND AIDS	FROM PUBLIC SERVICE ENTERPR.	CONTRIB. ALL OTHER	TOTAL REVENUE	BORROW- ING	ALL OTHER	GOVT. RECEIPTS			
ADA	2076	3611792	87261	70314	27913	1507	3519	148188	70418	130000	21353	473212	.....	108317	581529
ADAMS	771	1324165	44042	40001	47506	1315	332	65844	24570	.....	11221	192789	.....	148047	340836
ADRIAN	1350	1760626	78876	52128	426	11683	4083	112166	26834	3500	25245	236065	.....	144150	380215
AFTON	2374	9232516	71025	58721	....	10359	970	72459	58	.....	42857	185424	.....	27126	212550
AITKIN	1815	3453763	96353	85506	37737	5023	3219	209130	29856	45192	5042	420755	97086	2673	520514	
AKFLEY	468	379492	8301	....	....	....	....	....	....	....	....	....	....	....	....
ALBANY	1594	3250308	66339	56836	83044	6625	492	135565	42744	342	13703	339351	.....	3082	342433
ALBERTA	140	137640	2740	2334	....	1753	38	2947	2227	....	1023	10322	4000	....	14322
ALBERTVILLE	451	354651	20966	17506	53457	4882	413	37685	739	....	2888	117570	73263	399	191232
ALDEN	713	1231+01	32201	27678	13312	4265	715	56570	26944	778	13702	143973	65000	9532	218505	
ALDRICH	85	103157	....	....	....	2828	....	2104	784	....	....	5716	.....	.....	5716
ALPHA	174	377782	7325	5000	....	62	....	8461	2946	....	1263	18732	.....	.....	18732
ALTURA	334	970418	39506	38384	14779	100	....	27516	17693	7000	876	110348	.....	103	110451
ALVARADO	302	343236	5300	5327	8920	756	....	20507	4826	2800	5264	49500	.....	58	49558
AMBOY	571	849331	42263	32323	3256	644	1788	40064	11218	5150	4214	98657	.....	5462	104119
ANNANDALE	1234	2827502	56256	46454	50560	18287	4114	145497	27600	....	8544	301062	.....	331	301393
APPLETON	1789	3054502	126037	97364	26890	5175	2970	144327	39393	20000	32218	368337	675000	993783	2037120	
ARCO	121	132296	1851	1620	....	2059	....	19437	751	....	2962	26829	.....	762	27491
ARGYLE	739	895461	38003	30302	9680	552	50	31897	10369	40000	621	173531	.....	21785	195316
ARLINGTON	1623	3111066	87421	77902	92	1305	1710	126517	18115	70600	11426	307667	60000	10052	377119	
ASHBY	415	536936	14044	12235	7890	550	120	25380	5536	....	600	52317	.....	.....	52317
ASKOV	287	384867	5688	2209	2268	141	237	23660	850	2000	822	32187	.....	54	32241
ATWATER	956	1407202	55458	45566	15300	7795	867	91060	9017	....	2444	172049	.....	47422	219471
AUDUBON	297	469364	6473	5101	2042	181	297	24143	10726	15000	5306	62796	3940	8473	75209	
AVOCA	203	204343	6002	5661	....	113	672	16870	114	8181	2204	33815	.....	.....	33815
AVON	725	1773449	50526	42387	64331	7545	1100	401509	375	....	15120	532367	.....	367	532734
BACKUS	257	312076	5577	4389	....	24	1092	111652	1934	14000	589	133680	.....	2685	136365
BADGER	327	341334	10001	8604	3200	388	....	42353	1677	9774	240	66240	.....	210	66450
BAGLEY	1614	2059087	46924	44628	20935	2274	3312	359094	5617	52000	7140	495000	.....	2158	497158
BALATON	649	939408	36261	28238	9443	388	663	61964	87281	4000	6036	198013	.....	19092	217105
BARNESVILLE	1782	2769352	59513	51534	51548	2368	2791	115012	31441	134191	2410	391295	.....	.....	391295
BARNUM	382	588561	14502	11353	6705	374	105	33121	1652	4834	6934	65078	.....	1299	66377
BARRETT	342	420381	8967	7019	3008	174	237	17998	4341	7626	1347	42350	.....	17	42367
BARRY	52	63501	885	933	....	2874	....	2006	616	....	....	6429	.....	.....	6429
BATTLE LAKE	772	1359985	34403	29145	3505	3844	2746	48195	1485	24336	5469	117725	.....	10645	128370
BAUDETTE	1440	1756119	37950	29855	27119	1093	5515	59630	39351	187794	20663	371020	.....	14447	385467
BAXTER	1556	5271606	112102	77189	....	11109	1275	71128	16	....	222	160939	.....	808	161747
BEARDSLEY	366	332824	15553	....	....	....	....	....	....	....	....	....	....	....	....
BEAVER BAY	362	633938	17852	16489	....	1243	....	27041	5049	12829	4744	67395	2250	8197	77442
BEAVER CREEK	235	348645	7803	5974	9014	290	50	17844	2425	1500	229	37326	.....	2089	39415
BECKER	445	25691390	165453	149282	63171	772	13	37256	9818	....	5901	266213	1114389	73	1380475
BEJOU	157	85654	1501	687	....	199	....	6297	....	157	2175	9515	.....	960	10475
BELGRADE	713	1308303	34445	29601	2987	2142	332	64615	72415	34000	12427	218519	.....	9360	227479
BELLECHESTER	199	211555	3702	3467	1960	1795	....	8291	4308	....	2330	22151	.....	4045	26146
BELLINGHAM	263	258790	15827	13412	....	227	....	56400	703	....	3924	74666	.....	6028	806494
BELTRAMI	171	244472	6236	6152	....	125	....	8880	....	....	96	15253	.....	.....	15253
BELVIEW	429	489533	19248	17704	139	250	667	26273	10473	8500	1358	65364	.....	.....	65364
BENA	169	99497	1100	929	....	2141	....	3917	71	....	26	7084	800	....	7884
BERTHA	512	570939	45047	37485	12582	280	1575	49813	27125	49107	3164	181131	118971	.....	300102

TABLE 4A
CLASSIFICATION OF DISBURSEMENTS - 1976
(UNDER 2,000 POPULATION)

	CURRENT EXPENSE												CONTRIB. TO PUBLIC ENTERPR.						TOTAL		
	GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	SERVICE	ALL ENTERPR.	INTEREST OTHER PAYMENTS	CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMPC.	ALL OTHER	TOTAL GOVT. DISBRS.						
ADA	63575	71954	93279	65890	18503	2150	31327	.....	3196	41265	391139	95601	10000	164124	660364						
ADAMS	20099	19304	15258	26511	1914	1136	2777	11762	6939	32206	137906	73453	26000	148000	385359						
ADRIAN	27336	32119	34581	18223	10856	.....	1564	32904	18472	8379	184434	10296	10000	180476	385206						
AFTON	22751	45723	40510	248	....	....	4227	....	....	....	113459	30229	....	78563	222251						
AITKIN	28867	87479	69559	54918	1246	1687	17534	....	36826	23025	321141	72577	57000	84658	535376						
AKERLEY	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	*
ALBANY	30864	26020	66161	29129	....	....	3845	....	30301	32050	218370	48294	15000	3082	284746						
ALBERTA	2965	93	2604	2266	....	....	240	4606	2040	....	14814	....	....	....	14814						
ALBERTVILLE	7272	7794	19336	1153	451	....	2890	4694	3709	4057	51356	71781	19000	399	142536						
ALDEN	15365	7569	12666	14792	12	....	7822	....	15908	10202	84336	27082	25000	60842	197260						
ALDRICH	1460	139	5868	1620	....	....	32	....	40	....	9159	....	....	....	9159						
ALPHA	13337	5067	131	2908	....	....	1269	....	3004	403	26119	....	....	....	26119						
ALTURA	5313	4511	6954	18807	200	....	258	3818	2204	27241	69306	44748	23000	103	137157						
ALVARADO	2349	2556	14379	7954	....	....	932	3479	13736	42449	49634	730	5160	14058	69582						
AMBOY	10917	17977	24677	13146	100	....	1217	....	4273	....	72307	8940	....	30714	111961						
ANNANDALE	24481	44370	29778	11823	10	500	22531	3636	16077	16061	169267	41892	64000	331	275490						
APPLETON	54784	70516	78408	43538	8895	3869	20178	....	9867	11732	301787	509861	675000	602925	2089573						
ARCO	2137	695	3633	33	....	....	151	....	1359	....	8008	3973	....	762	12743						
ARGYLE	27183	26290	33521	4672	....	....	2772	46916	10296	12600	164250	9699	20000	11192	205131						
ARLINGTON	15195	48336	51409	8010	19056	226	7435	40090	33610	5210	228577	89155	10000	9946	337678						
ASHBY	6853	14124	6064	4864	....	....	3591	....	2589	465	38550	13457	2000	....	54007						
ASKOV	10463	2904	8442	100	25	....	397	4268	....	....	26599	2596	....	4054	33249						
ATWATER	15194	34912	20921	13014	834	....	4751	18000	14701	21180	143507	31326	20000	23034	217867						
AUDUBON	3484	4673	4836	6320	....	....	1707	....	2940	1674	25634	40980	5000	227	71441						
AVOCA	6964	8866	4219	....	....	....	3185	....	3312	....	26546	2415	....	....	28961						
AVON	24785	11324	18671	689	....	....	1788	10811	....	31602	99760	781093	2500	2769	886122						
BACKUS	10235	12409	4312	1704	....	....	612	93055	7019	....	129346	1831	....	2240	133417						
BADGER	8195	15971	11822	138	....	....	905	4000	8998	....	5029	11091	....	894	62014						
RAGLEY	37809	66869	74172	6879	....	1006	10351	155843	5707	11857	370493	70140	14000	2158	456791						
BALATON	6895	24811	39001	12974	1373	894	3176	....	8470	59150	156744	10503	20000	26998	214245						
BARNESVILLE	32914	58893	41210	10721	6054	418	18867	....	69548	40691	279316	80833	53000	....	413149						
BARNUM	9047	7321	12811	288	....	....	114	10149	8751	1509	49990	4953	8500	9857	73300						
BARRETT	2541	9070	5615	3742	....	....	1235	756	7700	4512	35171	4626	6000	17	45814						
BARRY	521	238	484	540	....	....	....	2101	524	....	4408	....	....	....	4408						
BATTLE LAKE	18615	29116	16639	484	....	....	412	24563	4432	....	94261	28759	....	7080	130100						
BAUDETTE	42896	57469	44795	31538	....	4353	8264	353	22622	12610	224900	70210	30000	31605	356715						
BAXTER	14518	30655	12950	....	....	....	5173	....	11894	....	75190	33030	....	45713	153933						
BEARDSLEY	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BEAVER BAY	9645	7233	12279	4839	....	....	....	12033	16199	....	62228	6028	898	11970	81124						
BEAVER CREEK	7191	4373	11531	....	....	....	....	6014	3947	....	33056	7571	....	925	41552						
BECKER	93322	56788	9477	10852	....	....	....	....	1410	21574	193423	53704	13000	1014073	1274200						
BEJOU	4111	2174	1635	1422	....	....	33	....	1179	....	10554	....	....	210	10764						
BELGRADE	14772	20851	27669	16758	12	391	403	6200	13940	16654	117650	2605	45000	31020	196275						
RELLECHESTER	1783	282	1896	1865	....	....	224	13275	85	3900	23310	140	2000	45	25495						
BELLINGHAM	4480	4249	3926	5	....	....	494	24585	16950	....	54689	6061	....	12026	72776						
BELTRAMI	2666	....	1947	2781	....	....	12	....	1579	....	8985	3000	....	....	11485						
BELVIEW	5310	10166	14703	7721	35	....	906	11713	3434	720	54708	3795	1500	....	60003						
BENA	2764	1564	1930	....	....	....	....	....	763	....	7121	....	....	....	7121						
BERTHA	14452	19398	22579	12328	6755	....	....	74164	11131	9698	170505	67553	10000	70692	318750						

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS
	TAX LFLVY	TAX COLLECT			FINES			FEES FROM PUBLIC			TOTAL REVENUE	BORROW- ING	ALL OTHER			
		TAXABLE POP.	1976 VALUE	TAXES ASSMTS	LICENSE AND FOR- PEPMITS	GRANTS AND AIDS	SERVICE CHARGES	SERVICE ENTERPP.	ALL OTHER							
BETHEL	310	436066	7238	7148	.....	2385	1247	10060	2	.....	5045	25887	.....	1785	27672
BIG FALLS	534	381595	12006	10995	2112	681	140	53379	7698	23500	2375	100920	.....	2839	103759
BIG LAKE	1715	3167320	48702	39027	3375	10391	2382	69611	5904	20051	2265	153006	.....	83161	236167
BIGELOW	262	346865	11030	8918	.....	771	.....	12810	3388	.....	2697	28584	.....	188	28772
BIGFORK	399	396157	21526	16143	5333	248	882	46836	3236	10000	3081	85759	.....	151	85910
BINGHAM LAKE	214	227272	6516	5087	.....	30	.....	10981	62	.....	604	16764	.....	659	17423
BIRCHWOOD	1041	2989218	30550	13688	13346	1040	328	34462	23960	6017	13169	106010	.....	300	106310
BIRD ISLAND	1309	2306226	45653	35567	5455	776	496	62651	21626	37000	9774	173345	.....	173345	173345
BISCUY	105	110017	402	266	.....	16	.....	1846	.....	.....	5959	8087	.....	8087	8087
BIWABIK	1483	1901520	105535	53702	.....	3041	2966	283124	2712	.....	3255	348800	.....	56767	405567
BLACKDUCK	595	707071	10783	8462	1661	482	942	59481	51825	52000	26742	211595	255717	.....	467312
RLOMKEST	172	296526	7502	6595	5409	252	.....	21004	110	.....	25	33395	.....	503	33898
BLOOMING PRAIRIE	1804	3528302	95970	78304	13774	2654	7775	121147	71010	27000	20546	342210	78000	657	420467	
BLUFFTON	195	178867	1000	780	.....	2061	.....	5777	1387	.....	1083	11088	.....	2043	13131
BOCK	105	104006	1300	1054	.....	1206	.....	4042	997	.....	.....	7299	.....	134	7433
BORUP	128	113775	2128	1654	5690	1143	.....	6876	.....	.....	.....	15363	.....	405	15768
BOVEY	858	1436990	130821	100140	.....	4956	1736	207897	2916	.....	15180	332825	.....	1710	334535
BOWLUS	268	358928	3679	2434	4951	3328	.....	14618	1924	.....	4941	32196	.....	234	32430
BOY RIVER	44	35175	400	238	.....	2035	.....	869	359	.....	.....	3501	.....	.....	3501
BOYD	311	35092	12501	11144	688	301	.....	24607	9732	23471	1726	76660	.....	61	76730
BRAHAM	744	2125490	47547	44238	7450	1008	1094	114728	23011	6619	3556	201704	.....	824	202528
BRANCH	880	4345217	40019	32042	5145	6652	1196	28721	900	.....	2677	78333	.....	583	78916
BRANDON	414	541386	16200	12491	808	280	.....	20192	4033	23000	3005	63809	33000	5055	101964
BREEZY POINT	233	3907580	36025	31732	.....	8804	218	50699	898	.....	2010	94361	.....	37035	131396
BREWSTER	563	664685	13493	10574	138411	4126	.....	292302	9960	5000	5034	465407	.....	.....	465407
BRICELYN	470	711504	32302	29719	760	1645	722	41446	8139	.....	5455	87942	.....	814	88756
BROOK PARK	113	106556	4899	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BROOKS	163	213886	3065	2373	.....	1495	.....	10437	1218	.....	959	16482	.....	66	16548
BROOKSTON	137	116540	1283	755	.....	255	.....	5205	2	.....	307	6524	.....	711	7235
BROOTEN	615	1092476	42989	30859	182868	698	2125	162257	6529	28873	10850	425059	349759	67029	841847	
BROWERVILLE	665	1093217	36732	36468	3475	315	2738	90304	20989	35807	5265	195261	.....	70	195331
BROWNS VALLEY	906	951356	44001	39584	2560	1150	2411	109220	22351	20000	4739	202015	.....	20651	222666
BROWNSDALE	625	1056580	41196	36661	14441	2699	195	44989	15	.....	4750	103740	.....	4187	107927
BROWNSVILLE	417	504670	10346	6927	.....	1619	.....	14473	167	.....	999	24185	.....	158	24343
BROWNTON	688	926476	36485	26808	38642	215	437	53581	23898	14450	28621	186652	.....	30310	216962
BRUNO	130	91905	4499	3269	.....	.....	.....	3427	.....	.....	75	6766	.....	.....	6766
BUCKMAN	158	285536	1599	1130	.....	2754	.....	4188	1239	.....	.....	9311	.....	.....	9311
BUFFALO LAKE	758	1184718	33255	28080	7225	217	746	34874	1424	10000	3586	86152	95000	1674	182826	
BUHL	1303	1514678	178172	99868	.....	2020	.....	351805	4048	.....	5327	463068	.....	49133	512201
BURTRUM	135	76229	2000	2213	.....	1530	.....	7252	308	.....	552	11855	.....	34	11889
BUTTERFIELD	619	922267	28009	26031	25979	277	40	52278	28208	.....	19620	152433	.....	259661	412094
BYRON	1419	3193093	75389	66600	43762	205	710	84789	21442	22825	19972	260305	.....	46000	306305
CALLAWAY	233	312831	5037	5051	.....	134	32	10560	7636	9100	3030	35543	.....	10000	45543
CALUMET	460	389923	44189	23047	.....	159	.....	75291	644	4000	574	103715	.....	1430	105145
CAMPBELL	339	386204	11169	9201	6948	1475	298	17550	6983	.....	4437	46892	.....	11972	58864
CANBY	2147	4002086	124708	154091	6768	1744	3648	236501	55885	82189	1171	541997	.....	21623	563620
CANNON FALLS	2072	6575853	237453	200967	87235	3062	2274	265986	54847	50000	67781	732152	.....	1078520	1810672
CANTON	391	503597	26086	20553	5684	596	422	21895	8047	4653	2362	64512	.....	707	*65219
CARLOS	278	376194	8498	8952	7988	181	8	36531	418	22000	10544	86622	.....	70	86692
CARLTON	884	1787552	41685	35566	955	956	720	89321	13408	.....	867	141793	.....	72	141865

TABLE 4A
CLASSIFICATION OF C DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

	CURRENT EXPENSE												CONTRIB. TO PUBLIC					TOTAL ALL GOVT. DISBRS.		
	GENL. GOVT.	PUBLIC SAFETY	SANI- HWYS.	TATION	HEALTH	LIBRS.	RECREA- TION	SERVICE ENTERPR.	ALL INTEREST OTHER PAYMENTS	CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMP.	ALL OTHER							
													158974	12363	1168	1500	289			
BETHEL	9113	8431	1640	70	....	....	177	....	1000	1669	22100	1168	1500	289	25057		
BIG FALLS	14737	9470	7918	8363	....	....	2498	18032	27390	1318	89726	9146	4000	308	103180			
BIG LAKE	37419	55379	35365	14324	....	....	350	6614	9523	....	158974	12363	....	58415	229752		
BIGELOW	5378	848	5859	2378	....	....	....	1953	5586	3750	25752	547	10000	188	36487		
BIGFORK	19440	17597	6543	....	....	983	2209	....	9882	4723	61377	9444	9000	2051	81872		
BINGHAM LAKE	3025	1384	4200	....	214	....	408	262	489	....	9982	4944	....	659	15585		
BIRCHWOOD	24207	19743	10451	14761	....	....	1661	....	631	8100	79554	5783	10000	9977	105314		
BIRD ISLAND	20758	36975	27612	10040	....	2521	12018	....	6300	13730	129954	4835	15000	....	149789		
BISCEY	3158	100	1352	4	....	....	311	25000	747	....	30672	205	....	....	30877		
BIWABIK	43917	57149	56470	35416	1342	....	4943	9250	25093	....	233580	109810	....	78072	421462		
BLACKDUCK	32134	24631	36610	6159	6874	1228	29595	1800	21967	360	161358	97369	2000	207012	467739					
BLOMKEST	2037	3580	3454	1410	....	....	....	8828	15	....	19324	1923	....	7383	28630		
BLOOMING PRAIRIE	43621	56477	45973	30809	5923	9505	9471	....	....	40078	241857	53848	47000	....	342705		
BLUFFTON	1610	2109	2096	5	195	....	55	....	821	....	6891	4965	....	8043	19899		
ROCK	762	312	992	3301	....	....	....	....	436	....	5803	....	....	134	5937		
BORUP	1442	320	1928	....	....	....	....	5678	1781	....	11149	....	....	405	11554		
BOVEY	51639	47452	18502	17994	240	8281	22125	13577	67193	....	247003	32220	....	1710	280933			
BOWLUS	3895	4928	9492	3075	....	....	730	....	979	3546	26645	....	2280	234	29159		
BOY RIVER	777	100	492	....	....	....	....	....	298	....	1667	410	....	....	2077		
BOYD	7663	6779	4552	5074	....	....	6966	5000	9676	....	45710	28272	....	61	74043		
BRAHAM	23242	34340	25193	14065	2481	....	4406	....	25851	14418	143996	5225	30433	52	179706			
BRANCH	6065	11963	9658	....	....	....	1356	....	676	....	29718	35238	....	583	65539		
BRANDON	12969	12700	4396	1469	....	....	1762	25121	11881	600	70898	2252	....	2562	75712		
BREEZY POINT	15267	32807	13748	13936	1200	....	....	....	3549	31	80538	5195	....	54509	140242		
BREWSTER	8644	12293	10366	6617	....	....	1183	4000	4021	21240	68364	258419	....	....	326783		
BRICELYN	14888	5878	22032	6776	....	....	976	1739	5657	3821	61167	6963	11000	814	79944		*	
BROOK PARK	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	*
BROOKS	3071	1392	4696	....	....	....	....	....	7482	....	16641	....	....	66	16707		
BROOKSTON	2272	2196	1443	140	....	....	400	....	....	....	6451	3685	....	711	10847		
BROOTEN	15127	24738	21077	535	....	....	2719	68942	13743	18084	164965	463466	59000	156425	843856			
BROWERVILLE	17782	37307	49725	8548	10169	....	800	....	6910	11730	142971	1448	32500	60	176979			
BROWNS VALLEY	28047	32696	67131	23906	3352	4543	1688	3980	....	4192	169535	6189	18000	20651	214375				
BROWNSDALE	8052	16796	4167	308	....	1378	5087	6317	3346	19302	64753	2000	31000	8981	106734				
BROWNSVILLE	2909	3404	4539	156	....	....	300	....	1449	260	13017	8047	1000	6879	28943		
BROWNTON	17336	16556	27351	22554	25	....	460	5512	8515	50825	144134	11680	30000	26848	212662				
BRUNO	2157	....	2231	....	....	....	....	....	....	....	4388	....	....	....	4788		
BUCKMAN	1855	565	1985	40	....	....	90	2942	708	....	8185	....	....	....	8185		
BUFFALO LAKE	7658	17634	15493	1620	....	....	7409	....	302	194	50310	109222	....	300	159832		
BUHL	35012	56607	52256	33765	4798	16457	11711	25510	79787	....	315903	78679	....	70619	465201			
BURTRUM	2058	427	2639	....	....	....	....	....	896	....	6020	1603	....	1034	8657		
BUTTERFIELD	11259	8575	10669	24945	....	932	2010	1000	2051	22524	83965	12308	24000	279084	399357				
BYRON	18411	61264	30316	14799	....	....	19095	....	4196	40093	188164	23768	58500	22000	292432		
CALLAWAY	3264	9035	9668	5544	....	....	964	1006	8779	....	38260	708	....	6836	45804		
CALUMET	10009	6182	17476	5942	....	3399	612	4000	11920	....	59540	15310	....	1272	76122		
CAMPBELL	2732	4360	4962	5032	25	....	160	10000	2176	7020	36467	5221	6000	11972	59660				
CANBY	81197	69068	71009	32210	....	15142	40501	....	43573	1496	354196	77442	8000	33523	473161			
CANNON FALLS	98127	111624	99382	50995	2399	7334	43979	130306	38246	31826	613218	238578	53000	904728	1809524					
CANTON	3294	9003	11825	10382	489	150	1985	....	3327	4450	44905	26329	5000	707	76941				
CARLOS	3081	4399	2958	....	....	....	414	16900	3779	6266	37797	16011	5000	70	58878		
CARLTON	20224	16080	23497	1088	13841	2784	6076	....	13192	....	96782	33402	....	52	13036		

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAX LTVY 1976	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS			
		TAXABLE COLLECT 1976			SPECIAL TAXES ASSMTS			LICENSE AND FOR- PERMITS			FINES AND FEES FFITS			GRANTS AND SERVICE AIDS CHARGES			FEES FROM PUBLIC SERVICE ENTERPD.			
		POP.	TAXABLE VALUE	COLLECT 1976	SPECIAL TAXES	ASSMTS	PERMITS	LICENSE AND FOR- PERMITS	FEES FFITS	GRANTS AND SERVICE AIDS	FINES AND FEES FFITS	GRANTS AND SERVICE AIDS	FEES FROM PUBLIC SERVICE ENTERPD.	GRANTS AND SERVICE AIDS	FEES FROM PUBLIC SERVICE ENTERPD.	GRANTS AND SERVICE AIDS	FEES FROM PUBLIC SERVICE ENTERPD.	GRANTS AND SERVICE AIDS	FEES FROM PUBLIC SERVICE ENTERPD.	
CARVER	705	1208131	23115	21781	.....	5579	1845	34048	1395	.....	5469	70117	.....	69627	.....	139744
CASS LAKE	1317	966395	51412	24053	16900	1114	1910	298545	11160	60000	4594	418276	43200	11170	.....	472646			
CEDAR MILLS	81	165595	750	533	3676	105	2679	993	7984	7986			
CENTER CITY	324	660250	23622	19045	54237	447	181	310638	1430	3000	2684	393662	345000	248066	.....	986728			
CENTERVILLE	560	1496856	18704	15260	.....	9873	934	19731	1078	.....	219	47095	.....	6219	.....	53314
CEYLON	487	564756	12300	9494	.....	1561	49	20867	178	9500	4540	50180	.....	270	.....	50459	
CHANDLER	319	440807	14727	12621	2554	58	.....	32763	6447	.....	1327	55780	.....	167	.....	55947
CHATFIELD	1885	3106603	120754	172381	13525	1899	1707	230617	18312	20000	192150	650541	343763	357306	.....	1351660			
CHICKAMAW BEACH	87	293743	2600	1730	38	2482	45	642	4937	4937			
CHISAGO CITY	1068	3065953	103563	85163	71152	7821	3612	95407	16631	.....	33702	313488	415084	168882	.....	897454		
CHOKIO	455	507760	22108	18222	2002	3146	.....	56446	8	.....	2458	82282	7875	.....	.....	90157
CLARA CITY	1491	2587859	103721	83012	42912	741	591	96640	43299	.....	15972	282767	.....	1979	.....	284746	
CLAREMONT	520	841088	26780	22764	4397	80	1500	32163	9272	17500	1109	88785	43080	30880	.....	162745			
CLARISSA	599	771529	33014	28387	.....	257	2864	46603	70	16971	4476	99628	.....	686	.....	100314	
CLARKFIELD	1084	1763083	74139	65176	29161	413	1036	120786	42110	.....	14238	272920	.....	437760	.....	710580	
CLARKS GROVE	480	1177107	29334	25271	25438	449	.....	40691	19249	.....	5774	116872	59106	28483	.....	204641	
CLEAR LAKE	280	368141	13474	14782	.....	5357	.....	25774	640	.....	.....	46553	.....	18	.....	46571
CLEARBROOK	599	672292	12041	10048	7801	240	1510	43030	270	39000	3728	105627	.....	.....	.....	105627	
CLEARWATER	282	559340	10211	9904	.....	858	4	29744	6	32000	2941	75457	.....	146	.....	75603	
CLEMENTS	252	388928	10610	7810	5973	174	35	16353	2460	8172	1903	42880	.....	39	.....	42919		
CLEVELAND	492	845844	34104	17694	6897	356	190	44346	9295	.....	543	79321	.....	.....	.....	79321
CLIMAX	255	426149	14498	13276	.....	400	.....	27988	13557	.....	567	55788	.....	31240	.....	87028
CLINTON	608	639265	39496	34083	.....	136	30	26824	9611	7000	536	78220	.....	1823	.....	80043	
CLITHERALL	131	81384	2298	1773	.....	3408	.....	7691	185	.....	465	13522	.....	244	.....	13766
CLONTARF	147	179433	1200	960	.....	137	.....	3277	.....	8000	910	13284	.....	69	.....	13353
COATES	214	460651	4208	2553	.....	2340	1947	5899	8	.....	583	13330	.....	789	.....	14119
CORDEN	113	152128	*			
COKATO	1735	3936626	102679	95164	56286	551	1903	164346	56635	11994	20914	407793	.....	537164	.....	944957		
COLD SPRING	2006	4769296	117468	96917	46010	8835	3927	203966	36717	.....	16585	412957	467935	97	.....	8080989		
COLEPAINE	1086	2824304	150051	107303	4582	2357	2250	219699	8064	.....	6981	351236	50000	1447	.....	402683		
COLOGNE	650	1045496	24193	23629	13711	6089	787	39392	7310	.....	12188	103106	.....	12947	.....	116053	
COMFREY	525	616854	29585	22933	7201	219	2149	65286	5018	.....	1693	104549	19000	213	.....	123762		
COMSTOCK	135	206011	4503	4501	19714	52	.....	5912	.....	.....	2196	32375	.....	6702	.....	39077
CONGER	167	409658	15194	10387	46	47	.....	16176	600	.....	5	27261	.....	2585	.....	29846
COOK	687	924236	3318	3673	.....	610	1002	28659	35172	86174	3547	158837	.....	16300	.....	175137	
CORRELL	95	80267	1216	1175	.....	2551	.....	3427	.....	.....	1059	8212	.....	32	.....	8244
COSMOS	570	890808	29985	24087	20371	478	681	74688	18679	.....	6401	145391	38675	167	.....	184233		
COTTONWOOD	794	1463180	70584	55943	25715	544	285	85142	17093	8500	6145	199367	.....	.....	.....	199367	
COURTLAND	300	828691	15206	13025	468	3498	.....	17471	2854	.....	267	37583	.....	20559	.....	58142
CROMWELL	181	303002	3000	2642	655	199	.....	6061	56	16000	220	25833	.....	25717	.....	51550	
CROSBY	2241	3437933	72955	57915	1427	11572	3910	299268	9877	262	37745	421996	.....	51331	.....	473327		
CROSS LAKE	894	8674699	73656	62009	.....	12016	1650	59964	1281	.....	3295	140215	.....	748	.....	140963
CURRIE	368	400662	11303	8470	4423	238	.....	34491	3910	2354	4406	54292	.....	251155	.....	309447	
CUYUNA	82	198316	7157	5918	.....	1012	.....	8450	14	.....	758	16157	.....	4000	.....	20152
CYRUS	289	490534	12505	11649	.....	2256	.....	18131	6224	2200	39	40499	.....	969	.....	41468
DAKOTA	369	640046	3405	2276	603	2062	62	7767	2036	.....	211	15017	.....	279	.....	15296	
DALTON	221	341798	8200	5865	2688	435	.....	31200	8473	21807	1200	71668	.....	85	.....	71753	
DANURE	497	842308	24065	18807	106554	134	167	49603	7565	10000	1882	194712	419992	17349	.....	632053			
DANVERS	136	206400	4111	3289	5977	.....	.....	4098	1654	.....	978	15996	.....	206	.....	16202
DARFUR	179	295406	5202	4182	628	122	.....	6442	595	6000	908	18877	.....	336	.....	19213	

T E 4A
CLASSIFICATION OF DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

----- CURRENT EXPENSE -----

	CONTRIB.													TOTAL GOVT. DISBRS.		
	TO PUBLIC															
	GENL. GOVT.	PUBLIC SAFETY	PUBLIC HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	SERVICE ENTERPR.	ALL OTHER PAYMENTS	INTEREST	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMPC.	ALL OTHER		
CARVER	12991	9846	19411	....	....	....	547	....	4675	3964	51434	3298	2000	82764	139496
CASS LAKE	23843	59374	29205	6546	....	1297	192	....	8276	9114	137847	205389	32400	51170	426806
CEDAR MILLS	2891	200	1372	....	....	....	1787	....	1036	....	7286	....	....	....	7286
CENTER CITY	8309	1839	9200	389	....	....	....	14003	3170	25978	62888	403187	347000	100105	913180
CENTERVILLE	10058	18252	6534	134	....	....	2806	....	3056	363	41203	9423	....	4509	55135
CEYLON	6035	13913	4043	252	40	480	1037	1500	3489	....	30789	16718	....	270	47777
CHANDLER	3274	1830	3206	13734	....	....	901	10000	7533	3986	44464	....	6000	131	50595
CHATFIELD	30999	50731	40982	344	8383	3794	29461	....	16151	130823	311668	381081	60000	467130	1219879
CHICKAMAW BEACH	423	423	394	1815	....	....	....	....	322	....	3377	....	....	2000	5377
CHISAGO CITY	38082	42465	35602	1345	....	....	3483	....	19110	58593	198680	268504	58000	329984	855168
CHOKIO	6242	8336	11142	5052	....	....	707	....	3432	12550	47461	55668	10000	....	113129
CLARA CITY	24468	33543	58135	47454	6836	1395	1902	....	4547	21823	200103	24837	29000	1979	255919
CLAREMONT	3267	30981	17764	3459	....	....	....	1126	11638	2107	70342	54303	5000	13436	143081
CLARISSA	36865	8006	16239	....	....	....	246	11855	9964	5059	88234	29538	5000	686	123458
CLARKFIELD	28751	25708	71051	21409	....	....	7600	....	....	27152	181671	228967	24130	280576	715344
CLARKS GROVE	6471	3367	4950	9350	....	....	2899	4385	2287	14045	47754	68859	13500	41122	171235
CLEAR LAKE	1901	7453	4114	....	....	....	34	....	1694	3867	19063	9399	2000	30018	60480
CLEARBROOK	6127	30002	10312	3922	....	....	1932	10791	24686	6337	94159	....	12000	....	106159
CLEARWATER	32836	4867	9910	30	....	....	....	....	1419	4542	53604	36757	3000	146	93507
CLEMENTS	3029	330	6269	3788	15	....	858	7421	1881	11500	35091	806	5000	38	40935
CLEVELAND	24017	5671	13237	6263	....	....	650	12248	....	....	62086	2292	8223	....	72601
CLIMAX	4860	2285	11677	6036	586	28	6115	6968	2962	41517	27506	3134	13198	85355
CLINTON	8104	17261	15248	5602	....	....	4069	2600	10612	6164	69660	3428	....	1823	74911
CLITHERALL	1560	234	1196	....	....	....	249	....	556	....	3795	853	....	244	4892
CLONTARF	3005	995	5080	2135	....	....	266	....	1514	....	12995	....	....	69	13064
COATES	3080	7031	2096	10	....	....	6	....	1994	....	14217	....	....	2489	16706
COBDEN	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....*
COKATO	23928	29211	45080	29154	....	12236	3415	....	16513	48473	208010	156493	70000	612611	1047114
COLD SPRING	40995	89071	58261	38716	25	695	9967	....	2258	52061	292049	349210	251433	97	892789
COLERAINE	19941	37589	85603	17494	....	14860	14459	11333	24902	2493	228674	73739	50000	24059	376472
COLOGNE	9613	10819	21022	2837	50	....	875	1026	5069	11937	63248	11616	21500	358	96722
COMFREY	19640	12954	10741	4322	260	....	2281	13210	14476	2578	80462	29797	1600	3713	115572
COMSTOCK	3030	500	2379	....	....	....	....	7593	634	....	14136	34539	....	202	48877
CONGER	2018	1002	4323	2700	....	....	671	2782	1628	100	14724	7200	1000	85	23009
COOK	24591	30496	55497	15345	10152	1380	2188	....	12201	....	151850	3600	....	20086	175536
CORELL	1813	2174	4042	100	....	....	40	2644	381	....	11194	523	....	32	11749
COSMOS	5692	24939	15528	16990	....	1260	1208	7145	2205	14704	89671	53896	13533	60	157160
COTTONWOOD	20270	22276	64680	18847	381	....	1140	12513	....	9964	150071	28489	16201	3500	198261
COURTLAND	4770	6429	4655	325	....	....	1724	5691	1938	1126	26658	23793	....	8802	59253
CROMWELL	3174	4657	3514	....	....	....	....	6655	379	....	18379	29553	....	717	48649
CROSBY	43498	110141	84010	42079	317	3000	7660	....	73113	9135	372953	26853	9000	67654	476460
CROSS LAKE	33547	41459	62818	....	3696	....	....	....	9214	562	151296	14820	....	748	166864
CUPRIE	8043	4236	9326	849	....	....	718	....	12652	6810	42634	15272	5000	231709	294415
CUYUNA	3024	1318	5684	678	....	....	49	414	1379	....	12546	3609	....	....	16155
CYRUS	2943	4410	6699	6289	....	....	690	....	769	2462	24262	4566	6000	6584	41412
DAKOTA	3482	1291	7106	45	56	....	156	....	486	....	12622	....	....	352	12074
DALTON	3248	2296	3979	4927	133	....	475	218	1788	3123	20187	31916	3727	85	55915
DANUBE	16374	20327	10337	8253	....	....	264	....	5816	742	62113	432023	3200	105349	602685
DANVERS	4791	2824	3888	2922	....	....	....	1971	867	....	17263	22407	....	206	39876
DARFUR	8652	1833	1933	1750	....	....	250	....	3593	....	18011	6565	....	532	25108

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	REVENUE RECEIPTS											NON-REVENUE			TOTAL GOVT. RECEIPTS		
	TAX LIVY COLLECT 1976	TAX LIVY COLLECT 1976			LICENSE AND PERMITS			FINES AND FEITS		FEES AND GRANTS AIDS		CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL		TOTAL REVENUE	BORROW- ING	ALL OTHER	
		TAXABLE VALUE	SPECIAL TAXES	ASSMTS	LICENSE AND PERMITS	FOR- FEITS	FEES AND GRANTS AIDS	FEES AND CHARGES	CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL	FEES AND CHARGES	CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL	FEES AND CHARGES	CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL				
DARWIN	361	398493	702	1194	6202	575	730	6241	5632	23916	1550	46040	.....	.....	46040
DASSEL	1058	1902654	68001	60918	24620	2060	552	100684	50140	.....	13916	252890	.....	3244	256134
DAWSON	1699	4299461	123280	101986	47650	1301	2275	118379	27844	7000	6697	313132	12000	31575	356707		
DE GRAFF	195	208365	1684	1325	1845	66	...	4936	731	22000	3113	33516	.....	1066	34582	
DEER CREEK	287	332851	5802	5002	2995	1508	...	22343	4785	.....	8255	44888	.....	627	45515
DEER RIVER	815	991166	52585	34043	15238	625	2810	158662	4970	24600	14162	255110	.....	.....	255110
DEERWOOD	448	1088075	26427	23338	130	967	...	50504	6929	16078	5194	103140	70000	702	173842		
DELANO	1851	3646520	95597	87531	56494	4432	735	104022	59910	37000	25026	380150	237342	363061	980553		
DELAVAN	281	451400	20507	17722	432	95	260	20217	41	10007	20	48794	5000	2	53796		
DELHI	154	124406	3250	2754	...	1000	...	7055	161	.....	1	10971	.....	.....	10971
DELLWOOD	688	4829978	83392	74220	3562	6405	478	43287	600	.....	2032	130584	.....	859	131443
DENHAM	56	51769	...	19	...	825	...	993	...	.....	320	2157	.....	500	2657
DENNISON	203	251730	7438	6758	3590	3350	...	9580	4150	.....	2134	29571	.....	1500	31071
DENT	156	176659	3100	2776	4154	268	...	10461	7062	5000	19	29740	.....	.....	29740
DEXTER	252	338903	21507	18625	10257	3801	58	25720	5013	.....	4757	68231	.....	23364	91595
DILWORTH	2321	2910102	87099	65438	252647	14882	10566	160113	85414	.....	16191	605251	421821	.....	1027072
DODGE CENTER	1603	2965791	129783	104018	90163	7177	2050	132355	33402	.....	38225	397990	291407	983731	1673128	
DONALDSON	69	201246	2749	2732	...	1624	...	3272	6	.....	325	7959	.....	.....	7959
DONNELLY	252	352430	7500	5825	226	...	...	9841	317	17500	105	33814	.....	115	33929
DORAN	101	106873	1800	1467	...	1212	...	3295	...	.....	250	6224	.....	19	6243
DOVER	321	350101	24434	17317	144	2778	187	80160	6	.....	4832	105424	104793	10540	220757	
DOVRAY	104	146916	3000	2606	...	2161	...	5496	1782	.....	1009	13054	.....	116	13170
DUMONT	204	341996	10000	8076	...	3655	...	14594	2977	.....	1481	30783	.....	.....	30783
DUNDAS	460	806179	16003	13577	...	6120	2990	22820	225	.....	1919	47651	.....	5204	52855
DUNDEE	138	123650	1237	1105	...	...	...	2729	75	4000	...	7909	.....	13400	21309
DUNNELL	237	381184	9004	7830	...	2767	130	13042	4	7264	73	31110	.....	578	31688	
EAGLE BEND	557	664060	28621	22834	103	293	201	66892	5278	8000	1845	105446	75000	620	181066		
EAGLE LAKE	839	1554821	52475	41337	94732	875	4704	58630	22909	.....	22383	245570	155000	15237	415807	
FAST GULL LAKE	440	3105370	19998	14307	...	6745	...	22497	8	.....	1155	44712	.....	171	44883
EASTON	352	546937	16441	14615	...	3375	425	25303	3706	1500	2030	50954	.....	3326	54280	
ECHO	356	527138	23079	20704	1358	272	92	44647	5828	10000	2354	85255	27000	7202	119457		
EDEN VALLEY	776	1249085	46028	37746	14730	495	2085	71881	12981	22874	2470	165262	242037	58850	466149		
EDGERTON	1119	1835033	32150	26965	...	776	823	73152	32402	.....	3780	137899	.....	298	138196
EFFIE	165	134731	...	856	...	86	...	2597	8	.....	500	4047	.....	.....	4047
EITZEN	208	460855	4017	3152	...	1965	...	5546	6	.....	2434	13103	.....	.....	13103
ELBA	158	171243	1401	1116	...	3644	88	16676	14	.....	21538	.....	253	21791	
ELBOW LAKE	1484	2582380	88860	70358	4080	1115	680	112699	14804	10000	16963	230705	61000	.....	291705	
ELGIN	580	1009071	28113	24232	4652	468	64	50748	10230	7000	2175	99569	.....	3389	102958	
ELIZABETH	188	128583	3200	2537	4275	5105	3462	19256	2142	.....	796	37573	.....	14	37587
ELK RIVER	2252	6081311	136282	120813	109240	5918	5199	189113	33198	11653	21335	496469	68789	5536	570794		
ELKO	135	204024	3990	2849	3395	6201	1515	5327	1844	.....	835	21966	.....	46	22012
EKTON	134	261854	7979	6546	153	355	...	7989	12	.....	100	15255	.....	1179	16434
ELLENDALE	569	1038009	31057	25280	6356	183	...	42027	3243	10000	3131	90220	.....	19754	109974	
ELLSWORTH	588	766221	24672	20818	2542	323	...	37257	217	23595	4567	89319	.....	2141	91460	
ELMDALE	116	209650	618	439	...	1200	...	2353	...	.....	215	4207	.....	96	4303
ELMORE	910	1386775	50437	42222	2692	504	1443	68347	458	22814	4156	142636	.....	17271	159907	
ELROSA	203	404176	2271	1804	...	2470	...	4064	...	.....	1165	9503	.....	.....	9503
ELYSIAN	445	466468	32056	23579	21676	3679	116	41819	19434	.....	4673	114976	.....	27773	142749
EMILY	386	2118366	17493	15960	...	4767	263	18143	5878	.....	1913	46924	.....	295	47219
EMMONS	412	907877	38040	32734	28662	1685	105	52803	17843	.....	1680	135512	.....	46213	181725

T E 4A
CLASSIFICATION OF DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

----- CURRENT EXPENSE -----

	GENL.	PUBLIC GOVT.	SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	CONTRIB. TO PUBLIC SERVICE ENTERPR.	ALL OTHER PAYMENTS	INTEREST	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMPC.	ALL OTHER	TOTAL GOVT. DISBPS.
DARWIN	10628	3911	2857	5040	671	23107	14160	5000	42267
DASSEL	26171	32846	32318	21424	10	913	53	17262	24601	155598	24427	72000	252025
DAWSON	33826	40774	74896	29868	2509	9949	26584	27944	12495	5674	264519	24763	....	69553	358835
DE GRAFF	2420	50	5532	9	2709	8231	1731	20682	4915	3055	28652
DEER CREEK	1982	7010	15164	600	1616	5695	1426	33493	4844	7627	45964
DEER RIVER	10826	49166	37209	16788	12119	10470	10482	31587	15501	194148	19923	36000	250071
DEERWOOD	12907	8523	14210	5825	....	140	5433	....	15464	1591	64093	64465	4000	2170	134728
DELANO	44196	47357	37334	50257	1871	397	10023	....	14629	39629	245693	321299	48000	384751	999743
DELAVAN	6654	11244	10834	299	190	5869	235	35325	1587	5000	2	41914
DELHI	2100	....	3409	842	....	....	....	38	....	1242	....	7631	....	6000	13631
DELLWOOD	28210	40345	32618	431	5010	106614	8509	9000	859	124982
DENHAM	709	1112	273	100	85	2279	2279
DENNISON	4059	2264	6812	3540	....	....	....	....	1445	2174	20294	....	4000	1342	25636
DENT	2246	2964	1777	1133	15	33	185	6400	14753	5975	3000	23728
DEXTER	10361	8197	10110	4858	10	1311	13611	48458	7561	8000	29213	93232
DILWORTH	33784	70133	65753	59972	240	....	6907	5810	44693	69625	356917	221730	93000	....	671647
DODGE CENTER	45906	55627	41761	24401	4622	5835	21350	....	5777	94195	299474	686612	44000	717866	1747952
DONALDSON	1869	580	2319	690	30	....	458	....	619	....	6565	....	....	....	6565
DONNELLY	5231	13261	5585	2148	....	....	483	....	2470	....	29178	4841	....	5115	39134
DORAN	1249	109	1744	472	142	166	3882	19	3901
DOVER	2668	12005	6933	23	....	....	1991	1935	....	1955	27510	166073	....	31440	225023
DOVRAY	2771	900	3177	....	208	....	220	....	791	....	8067	....	....	116	8183
DUMONT	3333	7678	3016	2856	204	....	275	....	1757	....	19119	2980	....	5000	27099
DUNDAS	6418	17735	4784	4235	276	....	1604	....	1270	....	36322	6772	....	10058	53152
DUNDEE	1261	992	678	1626	....	....	78	....	785	....	5420	15235	....	....	20655
DUNNELL	3575	16186	2151	....	....	....	56	....	297	505	22770	1455	....	578	24803
EAGLE BEND	12779	19013	16487	5695	....	....	970	....	2179	14346	71469	62117	16000	618	150204
EAGLE LAKE	14777	28338	31387	20780	....	....	8741	745	4090	37144	146002	477882	52000	....	675884
EAST GULL LAKE	8825	5263	7467	890	....	....	....	....	152	....	22597	17924	....	171	40692
EASTON	7275	12400	10902	3222	....	220	284	....	2740	739	37782	11638	4000	....	53420
ECHO	12235	11325	21417	13449	22	253	3358	8589	7851	78499	43549	5000	3852	130900
EDEN VALLEY	17937	32282	13639	23078	1896	....	1738	4874	2358	34415	132217	107862	22000	181939	444018
EDGERTON	12801	12996	33967	21463	1757	900	14188	41686	5453	3957	149168	1000	3500	20298	173966	
EFFIE	1496	700	1414	....	....	258	....	1344	....	5212	518	....	....	....	5730
EITZEN	2299	3047	1580	....	200	....	443	776	4810	....	13155	....	....	....	13155
ELBA	10590	8883	1804	6	....	....	....	497	2447	....	24227	....	....	253	24480
ELBOW LAKE	29998	38503	33482	23722	60	2000	3609	....	31543	11176	174093	131593	17500	....	323186
ELGIN	4493	8861	6762	15226	....	....	3274	7139	12506	3464	61725	10905	15000	389	88019
ELIZABETH	4748	12413	2002	227	113	....	122	4823	2461	....	26909	1242	....	1245	29396
ELK RIVER	64362	142665	71696	51796	....	8239	20756	25418	12607	44682	442221	83262	60000	5536	591019
ELKO	5970	3882	2698	1794	....	....	85	2495	869	....	17793	1535	....	756	20084
ELKTON	2822	96	1601	38	....	....	75	....	1158	949	6739	500	2000	346	9585
ELLENDALE	15379	12192	6462	6724	131	....	525	....	2567	5955	49935	18316	....	34444	102695
ELLSWORTH	9467	11195	13228	....	20	....	1537	....	7097	3698	46242	5684	10000	2464	64390
ELMDALE	1135	650	1667	....	....	....	....	....	42	....	3494	3466	....	96	7056
ELMORE	14631	12940	34431	7865	....	785	1758	5000	7473	3335	88219	....	30000	18831	137050
ELROSA	1515	1375	3452	735	....	....	....	....	962	60	8099	....	....	....	8099
ELYSIAN	7728	13496	19400	45106	....	....	....	5677	10621	....	102028	26117	....	23	128168
EMILY	10099	9802	12875	1624	....	....	....	....	5897	280	40577	22363	2000	295	65235
EMMONS	5370	10817	23435	19259	....	....	3834	1815	15047	14047	93624	10909	27000	43614	175147

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

	POP.	REVENUE RECEIPTS												NON-REVENUE				TOTAL GOVT. RECEIPTS
		TAX L/FVY		COLLECT 1976		SPECIAL TAXES		LICENSE AND FOR- PERMITS		FINES AND GRANTS		FEES AND PUBLIC SERVICE CHARGES		FROM ENTERPRISE OTHER		TOTAL REVENUE	HORROW- ING	ALL OTHER RECEIPTS
		TAXABLE VALUE	COLLECT 1976	TAXES	ASS'TS	PERMITS	FEES	AIDS	CHARGES	SERVICE	ENTERPRISE	OTHER						
ERHARD	148	138626	3032	2310	....	108	...	4410	4	....	907	7748	....	177	7925	
ERSKINE	571	648498	14596	10274	1006	5052	...	73104	29964	....	6540	125940	....	17768	143708	
EVAN	126	159746	1502	1255	194	912	...	5432	30	....	330	8154	....	8154		
EVANSVILLE	553	651235	27782	25102	7458	529	5	60513	9194	....	1738	104539	....	139731	244270	
EYOTA	639	1649421	43441	26313	23688	106	344	42429	98	28013	878	122369	....	301	122670		
FAIRFAX	1432	2516081	52989	38510	6780	1324	870	85800	12482	88000	2753	236510	....	10220	246739		
FARWELL	102	51931	2156	1603	....	38	...	5701	....	....	76	7418	....	7	7425	
FEDERAL DAM	147	147674	1150	878	....	3081	...	3743	....	....	366	8068	....	1038	9106	
FELTON	232	289903	6503	5002	6765	2191	...	11107	3368	....	5162	33595	....	220	33815	
FERTILE	955	1170966	38595	21709	....	611	406	62673	7366	20502	2309	115576	....	....	115576	
FIFTY LAKES	143	1553229	5001	4611	....	893	215	6247	6840	....	3101	21907	....	537	22444	
FINLAYSON	192	339855	8032	7627	7640	276	62	14762	302	2000	1025	33694	....	....	33694	
FISHER	383	492127	7397	6005	10466	479	55	10942	12420	4129	7384	51880	....	....	51880	
FLENSBURG	259	394665	5001	3581	....	78	...	7062	1200	3500	212	15633	....	529	16162	
FLOODWOOD	650	650943	20934	16349	4644	538	1252	85899	11982	18950	3614	143178	....	355	143533		
FLORENCE	58	55265	2325	1951	....	925	13	2426	35	284	180	5819	....	5819		
FOLEY	1271	2391253	97826	81569	28938	3037	3174	137596	23339	20000	8707	306360	116762	9039	432161			
FORADA	158	315732	2501	1896	....	100	...	3350	344	4000	502	10242	....	....	10242	
FORESTON	273	357629	4502	5275	....	99	...	42450	379	20000	2233	70936	....	287	71223	
FORT RIPLEY	54	90315	500	368	....	1170	...	1459	31	....	883	3911	....	280	4191	
FOSSTON	1684	2541136	113843	104612	43021	1874	942	135558	130656	120000	21386	563089	....	763	563452		
FOUNTAIN	347	491289	9000	6265	....	188	280	17034	....	16500	1115	41382	....	778	42160	
FOXHOME	185	124494	2500	1871	....	841	...	7335	295	....	1846	12188	....	35	12223	
FRANKLIN (ST. LOUIS)	41	285444	5129	5297	....	812	...	3478	8	....	283	9878	....	123	10001	
FRANKLIN (RENNVILLE)	557	726795	20096	18497	4887	7276	...	44425	7464	....	4536	92085	....	169	92254	
FRAZEE	1015	1618911	20787	16762	23987	721	2458	60523	25030	26500	609	156590	128536	16770	301896			
FREERORN	296	617377	11810	9321	1106	1987	145	27526	737	....	719	41541	271271	82	312894		
FREEPOR	593	933662	23500	18924	340	5128	908	75710	8095	....	800	109905	50000	5360	165265		
FROST	290	494684	26500	21060	....	110	135	16294	4245	....	1762	43606	....	....	43606	
FULDA	1226	2039044	93103	68053	4551	635	1010	74682	8447	33562	6472	197418	60748	212	258378			
FUNKLEY	19	15179	....	....	....	464	...	248	....	....	7	719	....	....	719	
GARFIELD	198	295666	3711	3720	3180	3775	...	10246	2974	....	2295	26196	....	....	26196	
GARRISON	125	394766	11156	10319	....	5317	...	17533	8	....	7312	40489	....	868	41357	
GARVIN	201	176874	4501	3626	....	3292	94	13001	....	....	1750	21763	....	297	22060	
GARY	265	273708	10001	7549	....	237	10	21268	3330	....	445	32839	....	3072	35911	
GAYLORD	1720	3781027	149653	131976	29188	815	1208	160710	41482	4000	19681	389068	....	465872	854940		
GEM LAKE	282	2006341	8855	8094	2042	5360	488	5812	8832	....	844	31472	26182	88	57742		
GENEVA	358	815719	14985	10121	15950	386	...	32998	8937	10000	9335	87727	....	23	87750		
GENOLA	97	235410	275	222	....	1746	...	1901	54	....	30	3953	....	....	3953	
GEORGETOWN	141	199413	3201	3112	....	2284	...	3734	2244	75	1417	12864	....	17	12883	
GHENT	301	367786	10702	7699	11532	4806	1262	20705	1731	....	75	47810	....	791	48601	
GIBBON	877	1469709	28012	22608	13158	8858	2242	80398	16998	60000	7870	212132	....	142	212274		
GILBERT	2287	2415395	148516	81255	2094	7732	5802	532957	7468	....	13642	650950	....	21215	672165	
GILMAN	111	179827	1289	904	....	210	2255	2946	108	22000	5728	34151	....	....	34151	
GLENVILLE	740	1411587	21908	17668	39561	4049	45	75616	15448	....	6734	159121	....	99	159220	
GLYNDON	674	810893	22235	19946	24406	3849	612	38712	18681	....	1785	107991	....	8968	116959	
GONICK	344	449324	7998	5791	5187	398	1256	29894	5085	20000	3184	70795	....	54	70849		
GOOD THUNDER	489	593979	29093	22827	7592	256	38	32538	17546	2000	7062	89859	....	....	89859	
C HUE	539	1250150	43655	34355	14545	6312	736	58247	2782	1834	118811	31510	223	150544			
L RIDGE	144	58135	2753	2795	25	...	26695	448	58	30016	3212	33228	33228			

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CLASSIFICATION OF CI DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

CURRENT EXPENSE

CONTRIB.

	GENL. GOVT.	PUBLIC SAFETY	SANI- HWYS.	-	REFCREA- TION	PUBLIC SERVICE	ALL INTEREST PAYMENTS	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT RFDEMP.	ALL OTHER	TOTAL GOVT. DISBRS.
					ENTPRY.							
ERHARD	3122	1510	1782	800	118	24	141	7497	109	.....	177	7783
ERSKINE	7077	16770	5935	32204	.....	1429	3514	5595	7486	80010	17364	32895
EVAN	1593	530	2582	.....	.....	542	.....	199	.....	5746	247	.....
EVANSVILLE	3291	6079	4476	6819	.....	225	274	.....	7764	4944	33872	28506
EYOTA	7558	15552	14686	5059	.....	.....	247	.....	12767	7379	67248	18242
FAIRFAX	19323	45270	45603	2461	1038	1136	20412	.....	22259	2305	159807	2399
FARWELL	2216	139	1322	.....	.....	1231	.....	167	.....	5075	.....	7
FEDERAL DAM	1146	50	961	123	70	.....	.....	915	262	3527	.....	5000
FELTON	2876	10721	6496	3142	.....	.....	100	6330	1154	.....	30819	8943
FERTILE	5135	17686	30404	15809	.....	840	2161	16167	18573	.....	106775	6079
FIFTY LAKES	7222	7353	4548	6112	400	.....	.....	.....	177	.....	25812	1814
FINLAYSON	3049	4427	5410	.....	.....	.....	215	11481	1262	.....	25844	2661
FISHER	2678	2068	5998	13207	.....	.....	.....	.....	4149	5762	33862	982
FLENSBURG	2626	988	4046	1392	.....	.....	565	.....	1226	80	10923	.....
FLOODWOOD	10119	27276	11707	13646	7192	.....	1600	.....	25229	4275	101044	29237
FLORENCE	414	.....	2672	84	.....	.....	25	.....	.....	.....	3811	650
FOLEY	37000	65670	24591	8836	.....	936	13602	9780	2882	11009	174306	132579
FORADA	4629	1550	1535	.....	.....	.....	.....	924	.....	8638	.....	.....
FORESTON	4494	4199	8672	300	.....	131	.....	30000	6509	.....	54305	11254
FORT RIPLEY	835	181	1717	.....	.....	.....	96	.....	.....	460	3289	768
FOSSTON	42304	41504	74490	27514	.....	.....	62859	36500	20115	72533	377869	24774
FOUNTAIN	6515	7078	8914	.....	.....	.....	930	9971	2314	.....	35722	7578
FOXHOME	2451	355	4523	135	.....	.....	40	.....	1058	.....	8562	.....
FRANKLIN (ST. LOUIS)	4466	1296	5590	.....	.....	.....	347	.....	3	.....	11702	.....
FRANKLIN (RENNVILLE)	4610	10597	18340	9717	.....	.....	749	.....	9766	4297	58082	24818
FRAZEE	8711	44817	19362	14132	.....	.....	3767	3396	11917	5556	111658	115064
FREERORN	3384	3812	4932	491	.....	.....	488	4486	4679	158	26440	179436
FREEPOR	11195	11475	9565	3107	20	.....	366	8000	19180	2190	65118	65232
FROST	3208	4798	7187	4051	268	.....	84	474	4417	.....	24487	3636
FULDA	21762	32673	62013	8141	.....	12475	3901	.....	8278	2985	152228	71564
FUNKLEY	335	88	403	15	.....	.....	50	.....	.....	.....	891	.....
GARFIELD	3536	2793	2264	2062	.....	.....	121	.....	959	970	12705	1423
GARRISON	4081	4161	10278	.....	.....	.....	.....	.....	2027	2221	22768	5079
GARVIN	2894	10385	4178	.....	.....	.....	1124	.....	1405	.....	19986	2506
GARY	2914	14120	3371	5330	.....	.....	.....	12186	709	130	38760	.....
GAYLORD	37189	39070	33907	14006	6890	4635	22573	316055	21057	32547	527949	57321
GEM LAKE	4092	12010	422	3959	.....	.....	1377	.....	.....	1500	23360	21637
GENEVA	3921	1193	7997	8745	.....	.....	2453	11332	3235	10109	49895	15624
GENOLA	1766	509	1221	175	.....	.....	.....	.....	727	.....	4398	.....
GEORGETOWN	3116	998	2486	2137	.....	.....	300	.....	1606	.....	10643	.....
GHENT	9742	9984	3287	.....	833	.....	.....	11788	11	.....	35645	5205
GIBRON	9550	28735	63323	18252	500	879	5123	.....	7882	1129	135374	31243
GILBERT	75735	122916	78204	67017	200	18907	24720	14896	120015	.....	522610	87590
GILMAN	2642	3701	1323	861	.....	.....	.....	.....	174	8701	.....	21000
GLENVILLE	6588	16698	14105	4794	.....	.....	183	8133	7622	20383	78506	48189
GLYNDON	5165	12294	10698	20935	.....	.....	1580	12543	5468	4834	73562	9752
GONVICK	5890	15482	7916	3471	.....	.....	2192	6989	20399	1143	63512	4980
GOOD THUNDER	6517	12171	24466	7835	20	.....	516	2000	1639	13750	69514	5547
GOODHUE	9517	25885	20483	1959	.....	.....	7796	2028	8466	598	76732	96103
GOODRIDGE	7553	2403	5450	.....	.....	.....	.....	1226	9222	.....	25854	6000

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

	POP.	REVENUE RECEIPTS											NON-REVENUE			TOTAL RECEIPTS				
		TAX LEVY VALUF	COLLECT 1976	TAX SPECIAL TAXES			LICENSE AND PERMITS			FINES AND FEITS		FEES AND GRANTS		FROM PUBLIC SERVICE ENTERPRISE		CONTRIB. ALL OTHER		Borrow- ing	All Other	Govt.
				COLLECT 1976	TAXES	ASSMTS	PERMITS	FEITS	AIDS	CHARGES	ENTERPRISE	ALL OTHER	TOTAL REVENUE							
GOODVIEW	1829	6091959	80048	69944	43523		1606	1530	71649	60349	9871	24886	283358	191592	1369017	1843967				
GRACEVILLE	735	739316	30223	22837	369		348	6	49745	42	10280	1055	84682	....	611866	696548			
GRANADA	381	324520	11112	8094	7052		250	68	19523	762	....	300	36049	60000	....	96049		
GRAND MARAIS	1301	2998284	35680	27184	14445		7505	2122	261218	121674	153000	7750	594894	306111	8855	909464				
GRAND MEADOW	869	1203958	59488	58371	13876		570	254	71308	11366	12310	62725	230780	28000	134658	393438				
GRASSTON	132	168744	2103	905	3613		1014	...	4038	1095	....	2452	13117	18752	29990	61859			
GREEN ISLE	363	717936	14804	12869	1822		6714	1502	40287	485	....	2990	66669	....	9054	75723		
GREENRUSH	787	842862	24325	20906	29527		731	...	52498	21659	50000	20510	195831	....	....	195831		
GREENFIELD	1212	4043452	32681	29090	5266		4966	337	29495	1354	....	1273	71781	....	....	71781	
GREENWALD	244	502386	3406	1397	...		1454	50	14314	150	....	24	17389	....	....	17389	
GREENWOOD	592	3429708	53099	45127	111617		6777	1558	25223	22466	....	13500	226264	....	....	226268	
GREY EAGLE	325	316553	17056	14652	2138		224	897	35011	536	13500	2208	.69164	....	40157	109323			
GROVE CITY	531	636118	30705	26987	4858		241	594	35929	15508	100000	3904	193021	....	16044	209065			
GRYGLA	211	135303	6343	3676	18986		3252	97	96045	4289	....	2590	128935	230000	149	359084			
GULLY	96	127756	2857	2579	...		1836	...	4257	1788	....	3165	13625	....	582	14207		
HACKENSACK	220	477650	6181	5181	10006		780	...	11786	7439	12600	1543	49335	....	....	49335		
HADLEY	119	106807	1251	1058	...		...	...	3270	600	26356	76	31360	....	....	31360
HALLOCK	1477	2558279	127940	120901	20386		5446	2036	740153	29553	7830	24241	950546	....	389205	1339751			
HALMA	96	74454	1200	942	...		271	...	2121	...	...	...	3334	....	....	3334
HALSTAD	598	830796	17281	13323	701		544	1487	34777	22832	25000	135142	233806	1195214	544217	1973237				
HAMBURG	464	917909	22186	21560	...		2418	80	30397	33495	....	724	88674	....	....	88674	
HAMMOND	179	109910	1500	1758	...		3156	285	4861	...	1000	102	11162	....	....	11162		
HAMPTON	379	768798	14200	11991	2974		4713	...	17040	6150	....	2341	45209	....	22	45231		
HANCOCK	806	927004	22396	19309	47476		273	392	39821	10	25000	1072	133343	148000	11119	292462				
HANLEY FALLS	265	375101	9295	8207	...		115	...	18653	5758	7000	1436	41169	....	745	41914			
HANOVER	400	1349030	12376	9897	...		8136	490	21379	1837	...	609	42348	....	10	42358			
HANSKA	442	635981	25007	19894	20491		450	32	113158	3975	19341	6506	183847	....	118706	302553			
HARDING	119	177890	600	400	...		1635	...	2450	2	...	160	4647	....	10	4657			
HARDWICK	274	378005	11030	7604	3612		2158	...	23901	6822	...	5017	49114	....	2339	51453			
HARMONY	1130	1924873	92837	80046	11848		603	1769	91291	49286	3788	21769	260400	....	68566	328966			
HARRIS	559	1416456	14037	12624	...		2379	972	29055	383	500	1298	47211	....	....	47211		
HARTLAND	331	585252	17897	14848	1251		98	20	20701	212	1000	219	38349	....	5031	43380			
HATFIELD	96	241951	...	...			1685	348	1671	1027	...	537	5268	....	....	5268
HAWLEY	1371	1941097	59902	56522	67888		2875	320	156518	30745	26076	11375	352319	85000	188	437507				
HAYFIELD	939	1816433	65537	58868	90515		1684	476	67684	6497	16725	28838	271287	1023310	838764	2133361				
HAYWARD	261	664201	16625	15606	40518		269	...	24949	7985	...	16891	106219	235000	....	341718			
HAZEL RUN	115	159437	2551	2131	...		81	...	5124	...	...	47	7383	....	....	7383
HECTOR	1178	2418436	64330	57412	23922		501	1334	110418	34546	19000	24785	271918	....	120959	392877			
HEIDELBERG	72	95894	400	244	...		495	...	1276	353	...	...	2368	....	8	2376	
HENDERSON	730	713806	33228	24189	...		394	...	42652	16411	5120	681	89447	....	....	89447		
HENDRICKS	712	1237144	35679	30824	5438		796	421	77267	29793	...	915	145454	....	33454	178908			
HENDRUM	311	405634	12007	8918	2396		601	...	16113	12100	...	888	41016	....	340	41356			
HENNING	850	988109	24999	19276	264		554	532	35233	20150	46000	5997	128006	65000	1418	194424				
HENRIETTE	56	44044	...	...			1996	...	864	41	...	60	2961	....	68	3029	
HERMAN	619	778601	22704	19706	5583		524	2077	51057	5926	25624	3842	114339	....	45668	160007			
HERON LAKE	777	1122257	24544	19953	3555		550	451	60584	188	37801	708	123790	....	328	124118			
HEWITT	198	197889	5462	4701	...		3404	...	8506	1410	...	4310	22331	....	9992	32323			
HILL CITY	357	885983	26066	24391	38086		5386	1042	46946	10159	...	583	126593	....	26232	152825			
HILLMAN	49	36204	500	345	...		630	...	1590	....	...	...	2565	....	15	2580
HILLS	571	776905	24185	18924	8977		390	340	45994	11026	...	1087	86738	....	94	86832			

TABLE 4A
CLASSIFICATION OF DISBURSEMENTS - 1976
(UNDER 25% POPULATION)

	CURRENT EXPENSE												CONTRIB.					
	GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	PUBLIC SERVICE	ENTERPR.	ALL	INTEREST PAYMENTS	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REFDEM.	ALL OTHER	TOTAL GOVT. DISBRS.		
												TO PUBLIC ENTERPR.	OTHER	TOTAL CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REFDEM.		
GOODVIEW	22952	42928	16941	44847	1639	....	5402	6496	9599	40195	190999	148502	50000	1453026	1842527		
GRACEVILLE	6955	19802	23899	....	65	4022	....	10280	4252	808	70083	734230	7000	862	812175	
GRANADA	6124	3046	7772	6293	....	....	166	5000	2317	....	30718	37864	....	26000	94582
GRAND MARAIS	58127	71138	27988	75977	....	7720	37866	....	20865	5754	305435	439037	10000	1833	756305	
GRAND MEADOW	18952	26129	10346	21308	....	2218	2195	8143	2051	33129	124471	149907	29000	74684	378062		
GRASSTON	5169	970	713	2311	....	....	....	....	972	1278	11413	....	51000	4687	67100
GREEN ISLE	8146	17978	12690	....	300	....	8651	....	8458	2747	58970	22803	2500	54	84327
GREENBUSH	25820	16900	9824	8490	1574	2924	....	17	34939	24163	124651	48620	15000	83	188354		
GREENFIELD	15043	12071	10872	....	....	....	....	....	6716	280	44982	10806	9500	....	65288
GREENWALD	1590	582	2371	....	....	....	....	....	6966	....	11509	890	....	....	12399
GREENWOOD	18932	29132	19600	16640	....	....	2631	....	2219	45579	134733	5348	50000	....	190081
GREY EAGLE	4662	16141	10670	8	....	....	648	7346	3020	4417	46912	47003	5000	307	99222	
GROVE CITY	6311	25503	11346	15902	....	923	1532	106	10616	15958	88197	15095	....	29001	132293	
GRYGLA	7744	3201	11295	359	....	....	782	18902	12703	25270	80256	17823	284000	146	382225	
GULLY	2200	302	2050	90	....	....	1052	....	3906	....	9600	5516	....	3682	18798
HACKENSACK	11566	633	7773	8700	....	....	345	....	4806	....	33823	....	14019	....	47942
HADLEY	1948	1077	6706	31	....	....	55	....	524	....	10341	9124	....	15000	34465
HALLOCK	25984	25839	31117	14990	....	9164	21505	....	34995	58105	221699	723226	247454	181285	1373664	
HALMA	430	....	781	30	192	....	411	....	418	....	2262	....	....	....	2262
HALSTAD	16200	16913	6441	26503	....	....	5419	....	11484	533	83493	608512	3000	1258317	1953322
HAMBURG	8431	7203	8647	....	10	....	26427	4000	4831	3690	63239	5158	4000	1078	73475	
HAMMOND	1965	1126	2318	....	....	....	369	....	1114	91	6983	....	....	....	6983
HAMPTON	2673	720	10036	3500	....	....	3307	1950	2225	1644	26055	2836	12000	5000	45891	
HANCOCK	7542	16707	8089	....	....	238	2282	....	23	604	35485	173151	5000	61119	274755
HANLEY FALLS	4743	5787	6059	3451	....	....	....	....	10357	392	30789	7688	1393	745	40615
HANOVER	10067	6815	5501	616	360	....	....	....	2225	22	25606	13012	....	10	38628
HANSKA	12843	10758	13814	4424	....	....	2587	....	7213	41565	93204	32987	40000	130587	296778
HARDING	1198	48	684	49	....	....	559	....	1349	....	3887	....	....	10	3897
HARDWICK	3028	7333	24309	3028	35	....	373	3323	917	4132	46478	....	9000	571	56049	
HARMONY	21491	18215	19009	29194	4373	3515	2022	63391	12310	30613	204133	60003	52925	17747	334808			
HAPRIS	3585	4306	17958	156	....	....	3542	11816	4783	488	46634	....	5000	2736	54370
HARTLAND	7606	2112	5056	235	....	....	630	1000	2499	5049	24187	268	5000	4275	33730	
HATFIELD	2063	721	2349	942	....	....	....	....	60	....	6135	....	....	....	6135
HAWEY	16530	40311	22319	14755	....	5174	20159	....	13403	56496	189147	52376	99500	198	341221	
HAYFIELD	16440	28108	35050	20815	30	....	13197	7285	....	9744	130669	596219	30000	1383582	2140470	
HAYWARD	4078	5039	7557	4151	....	....	274	6961	1811	23207	53078	89956	214000	....	357034
HAZEL RUN	1186	1485	1581	33	....	....	180	....	1800	....	6265	347	....	....	6612
HECTOR	17057	35840	32182	26178	....	....	23199	....	16671	22382	173509	35961	29000	115524	353994
HEIDELBERG	544	....	231	699	....	....	....	....	140	....	1614	....	....	12	1626
HENDERSON	18138	14330	11271	8078	897	712	2839	....	8216	8660	73141	....	7000	....	80141
HENDRICKS	8222	15911	16897	18056	2110	261	2208	14583	18957	14937	112142	35737	34302	509	182690			
HENDRUM	5947	1017	9734	6858	....	....	150	822	1022	1174	26724	6399	4500	4951	42574	
HENNING	19565	21497	18219	9511	3733	....	294	....	14734	1769	89722	88677	5000	1418	184817	
HENRIETTE	659	....	1115	....	....	....	285	....	97	....	2156	....	....	....	2156
HERMAN	9978	22783	12687	1603	....	....	14394	4035	16261	3716	85457	11775	10000	34724	141956	
HERON LAKE	12104	17187	21006	....	....	....	6784	44158	7793	....	109032	5021	....	16	114069
HEWITT	2388	4750	4756	536	....	....	641	....	2002	....	15073	13585	....	8	28666
HILL CITY	19892	22238	13955	7683	60	....	2236	....	8531	3460	77055	33615	10000	12557	133227	
HILLMAN	794	158	461	....	....	....	....	....	260	....	1673	....	....	15	1688
HILLS	5484	7985	9171	8398	....	....	1530	9600	4975	4749	51892	....	10000	15094	76986

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAXABLE VALUE	REVENUE RECEIPTS										NON-REVENUE			TOTAL GOVT. RECEIPTS		
		TAX LEVY		SPECIAL TAXES		LICENSE AND PERMITS		FINES AND FEITS		GRANTS AND AIDS		FEES FROM PUBLIC SERVICE CHARGES		CONTRIB. ENTERPR. OTHER			
		TAXABLE COLLECT 1976	ASSMTS	AND FOR- FEITS	PERMITS	FEITS	AND AIDS	CHARGES	SERVICE ENTERPR.	ALL	REVENUE	BORROW- ING	ALL OTHER	RECEIPTS			
HILLTOP	994	1769867	28966	28572	18356	4547	618	34596	....	....	1685	92374	....	....	92374
HINCKLEY	885	1955632	60370	47542	6833	5438	779	52626	5294	33500	22	152034	....	278	152312	
HITTERDAL	201	232123	14921	12075	1880	115	192	17108	10179	....	4299	45848	....	69	45917
HOFFMAN	627	905162	30880	27882	7340	514	1525	51778	12834	12839	745	115457	....	29369	144826	
HOKAH	697	641513	25789	17024	5563	2948	2223	44107	8	....	6766	78639	....	2181	80820
HOLDINGFORD	551	790467	35018	32307	13075	770	....	153476	....	....	3477	209105	....	2000	211105
HOLLAND	263	319352	7824	5734	752	3853	132	14318	1206	....	3734	29729	....	31	29760
HOLLANDALE	287	1095377	20308	17969	4108	533	25	19265	365	....	1011	48276	....	4876	4876
HOLLOWAY	146	170670	5001	4277	3527	36	....	8361	1779	3000	1018	21998	....	....	21998
HOLT	97	57916	1200	613	....	....	....	4634	13	....	60	5320	....	....	5320
HOUSTON	1090	1591323	55283	45026	6175	492	2873	118033	60747	3000	7413	243750	....	29201	272960	
HOWARD LAKE	1162	2099119	53397	51829	42185	2014	6729	40438	15739	....	25495	234429	....	1007	235436
HUMBOLDT	112	154420	2500	2107	....	95	...	2323	102	....	....	4627	....	237	4864
IHLEN	132	108650	2010	1617	....	2083	...	3130	....	....	319	7149	....	1750	8899
INDEPENDENCE	2491	8981293	63688	52917	....	5128	14386	63355	3055	....	2519	141360	....	898	142258
IONA	260	302384	6510	5072	....	3250	175	17099	172	....	78	25796	....	71	25857
IRON JUNCTION	150	146622	400	340	....	545	...	6110	....	....	559	7554	....	....	7554
IRONTON	562	697315	6886	7135	....	6394	...	63439	1119	5900	437	84424	....	1209	85633
ISANTI	679	1370356	16061	9573	112888	2271	735	220214	31298	26800	17254	421033	....	22613	443646	
ISLAND VIEW	44	558171	2311	2027	....	4269	...	2765	10	....	10	9081	....	....	9081
ISLE	551	1278042	39530	36151	11638	878	834	65652	7000	58500	10311	190964	....	194278	385242	
IVANHOE	738	1033344	30050	22958	169	468	584	47467	13529	26114	6152	117445	....	298	117743	
JANESVILLE	1557	2449509	89652	80317	9859	7817	957	118894	28106	....	13234	259184	481553	589457	1330194	
JASPER	754	1020956	39542	32157	4340	389	811	64843	11901	24145	2894	141480	....	47928	189408	
JEFFERS	436	582664	26272	18667	12883	223	386	232217	18878	9564	29014	321827	....	117414	439241	
JENKINS	148	218980	....	22	....	97	50	2354	89	7100	234	9946	....	....	9946
JOHNSON	53	56005	887	663	....	1424	...	1172	....	....	192	3451	....	....	3451
JORDAN	2414	3161153	95032	100153	47118	10581	6762	126190	82572	4377	18093	395846	....	137631	533477	
KANDIYOH	295	644183	10442	7499	12241	97	60	16346	955	32000	3308	72406	125728	66057	264101		
KARLSTAD	727	1648847	67487	63581	61649	1037	2404	80970	30702	....	14418	254761	....	20837	275598
KASOTA	732	551172	21419	12368	47914	3210	822	129777	4062	25124	4148	227425	....	253	227578	
KASSON	1883	3398655	129455	123106	80888	2512	6635	144953	40732	15000	22080	435906	762188	2118716	3316810		
KEEWATIN	1382	999814	106195	47948	....	522	662	260350	1723	15000	2530	328735	....	10910	339645
KELLIHER	289	172628	1814	1384	482	301	1990	15450	374	38800	10097	68878	30000	8120	106998		
KELLOGG	403	421314	9690	7900	....	457	172	26744	2560	22500	1453	61786	....	143	61929
KENNEDY	424	847470	17788	15090	8061	592	...	21975	9384	....	1460	56562	....	357	56919
KENNETH	89	148841	3001	2419	....	948	...	2175	50	....	578	6170	....	....	6170
KENSINGTON	308	379079	4098	3013	3940	195	127	24756	191	8532	611	41365	....	280	41645	
KENT	139	117102	3801	3027	314	....	....	7308	327	....	2600	13576	....	10656	24232
KENYON	1575	3260269	69128	50918	12619	1048	1630	106367	30811	142714	3358	349465	....	144	349609	
KERKHoven	641	845529	44703	41519	31780	576	44	85725	11714	....	22741	194099	....	44941	239040
KERRICK	114	69299	574	275	....	845	...	2585	196	....	165	4066	....	....	4066
KETTLE RIVER	173	437937	12424	11636	3295	94	10	16790	8	7500	325	39667	....	11261	50928	
KIESTER	681	1146088	32285	25233	29775	1105	1902	34684	30193	19000	763	142655	....	329	142944	
KILKENNEY	182	193743	10780	7253	....	2533	88	23032	1781	....	590	35277	....	2324	37601
KIMBALL	567	1055008	16099	15179	5027	765	342	78857	3731	27735	4017	135653	255669	160089	551411		
KINBRAE	37	60116	1010	1179	....	244	...	1065	103	....	54	2645	....	....	2645
KINGSTON	115	145598	801	547	....	157	...	2250	....	....	22	2974	....	3	2979
KINNEY	325	983501	49096	....	....	6157	...	....	....	....	....	....	....	....	*
LA PRAIRIE	413	1324724	22696	15726	....	6157	...	14970	491	....	1949	39293	....	7010	46303

TABLE 4A
 CLASSIFICATION OF CIVIL DISBURSEMENTS - 1976
 (UNDER 2, POPULATION)

CURRENT EXPENSE

GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH LIBRS.	RECREA- TION	SERVICE ENTERPR.	ALL OTHER	INTEREST PAYMENTS	CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMP.	CONTIB. TO PUBLIC		TOTAL ALL GOVT. DISBRS.	
												RECEIVED	AMOUNT		
HILLTOP	15607	26719	9674	....	2480	....	....	9757	256	....	64493	....	....	....	64493
HINCKLEY	26845	22808	36223	2346	700	2178	7578	....	9435	6240	114403	5454	9000	278	129135
HITTERDAL	6551	4454	3796	65	....	....	345	3225	2968	....	21404	7410	....	10069	38883
HOFFMAN	8027	22310	9887	21364	....	....	78	....	8634	14709	85009	55259	17000	3258	160526
HOKAH	10687	15167	15013	319	....	....	2307	10953	653	211	55310	15847	431	389	71977
HOLDINGFORD	10514	20743	33329	2411	....	....	916	....	14716	17952	100581	104020	14000	2000	220601
HOLLAND	2972	4578	6063	3001	....	....	4351	....	2004	....	22969	3100	....	31	26100
HOLLANDALE	4297	6959	17477	632	....	....	4816	13034	3088	962	51265	....	....	....	51265
HOLLOWAY	5455	2743	2412	425	....	....	....	....	2807	2412	16254	1068	3000	....	20322
HOLT	665	150	1921	....	....	....	....	3	299	....	3038	....	....	3060	6098
HOUSTON	17969	28842	36228	26871	2381	....	1908	....	30299	27477	171975	58223	65000	12396	307594
HOWARD LAKE	15396	45772	24976	9911	....	669	4495	....	7915	40468	149602	78242	28000	2210	258054
HUMBOLDT	1274	....	1364	....	....	....	195	....	202	....	3035	1915	....	237	5187
IHLEN	1426	1054	291	....	....	....	984	988	1035	....	5778	....	....	....	5778
INDEPENDENCE	21359	55371	34326	....	....	....	....	....	10840	....	121896	4662	....	898	127456
IONA	2315	8070	6221	72	....	....	....	949	4049	....	21576	2133	....	71	23780
IRON JUNCTION	2329	100	1754	330	....	....	419	300	559	....	5791	....	....	....	5791
IRONTON	14261	14524	22862	....	....	1095	581	....	23962	1150	78435	500	6912	1220	87067
ISANTI	22581	53248	23238	18444	....	....	3737	262148	328	5941	389745	58348	10286	19287	477616
ISLAND VIEW	4015	687	1142	....	....	....	....	....	....	....	5844	306	....	....	6150
ISLE	19765	28289	33183	528	....	....	3394	5000	7625	13423	111207	4817?	35000	182157	376536
IVANHOE	16694	23368	30344	15231	....	....	2351	13357	16910	....	118255	....	....	298	118553
JANESVILLE	17783	33379	43302	15614	25	1203	11572	....	13803	38744	175425	27654	524600	685357	1413036
JASPER	11612	11270	21368	13851	35	....	2390	....	7677	1590	69793	71064	20532	31470	192859
JEFFERS	4943	6726	8599	11600	18525	....	1760	....	7521	165	54839	207874	16480	123914	408107
JENKINS	3068	2304	3406	....	....	....	46	....	844	....	9668	....	....	....	9668
JOHNSON	1003	424	1013	....	....	....	....	665	114	....	3219	....	....	....	3219
JORDAN	70458	82096	37254	28558	150	2486	24161	....	9348	78208	332719	83522	19000	83369	518610
KANDIYOH	7424	3377	3023	....	....	....	762	....	4616	3199	22401	154457	2000	62891	241749
KARLSTAD	10590	13437	17362	30123	9166	727	500	52724	11396	28819	174844	46941	14000	26572	262357
KASOTA	11008	28249	7888	....	1070	....	2576	119566	6508	....	176865	12542	....	253	189660
KASSON	28281	46595	33244	24417	36750	5989	32930	....	3841	91978	304025	593473	159000	2228597	3285095
KEEWATIN	19134	72247	83457	20263	....	6623	1575	....	53048	....	256347	11084	....	10910	278341
KELLIHER	8410	15330	6522	189	....	....	4836	1345	7373	3041	47046	8967	62000	5633	123646
KELLOGG	3645	15461	5958	....	....	....	3774	....	3590	....	32428	19704	....	143	52275
KENNEDY	7784	9787	16708	5876	25	....	1348	....	4820	5208	51556	1550	4000	749	57855
KENNETH	1605	....	1714	....	....	....	....	....	1264	....	4583	....	....	....	4583
KENSINGTON	3692	9003	6023	....	....	....	200	8188	8156	3603	38865	....	6000	164	45n29
KENT	1895	335	1114	....	....	....	100	1442	580	....	5466	....	....	10656	16122
KENYON	15805	49924	39937	27047	6521	5006	12200	....	12848	45	169333	185073	....	144	354550
KERKHoven	7439	19969	9502	22671	....	....	893	7091	26897	17187	110649	44031	30000	68952	253632
KERRICK	869	1056	2676	107	....	....	100	....	15	....	4823	....	....	4000	8823
KETTLE RIVER	.5219	19330	3434	84	....	....	3033	9295	5059	....	45504	....	....	1261	46165
KIESTER	7539	12688	20383	24413	1126	....	632	650	3333	21429	92253	37264	20000	3830	153347
KILKENNEY	3034	2846	2701	1712	187	....	522	8744	1547	....	20793	....	....	5860	26653
KIMBALL	11563	14474	27829	83	2293	....	455	24222	6385	2594	84898	227956	6135	219961	538950
KINBRAE	592	....	1173	222	....	....	....	....	303	....	2290	....	....	....	2790
KINGSTON	1248	75	967	....	....	....	214	....	111	....	2615	....	....	3	2618
KINNEY	....	....	....	....	....	....	....	....	....	....	....	....	....	....	*
LA PRAIRIE	6204	1525	2223	....	....	....	3975	....	8157	....	22084	24978	....	5010	52072

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

	POP.	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS
		TAX LFVY			SPECIAL COLLECT 1976			LICENSE AND FOR- PERMITS			FEES AND GRANTS FEITS AIDS			CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL			
		TAXABLE VALUE	COLLECT 1976	SPECIAL TAXES	ASSMTS	PERMITS	FEITS	LICENSE AND FOR- PERMITS	FEITS AIDS	GRANTS FEITS AIDS	FEES AND GRANTS FEITS AIDS	CONTRIB. FROM PUBLIC SERVICE ENTERPR. ALL	NON-REVENUE	ALL OTHER	ALL OTHER		
LA SALLE	132	423074	4654	4151	524	...	5732	366	10773	10773	
LAFAYETTE	498	972726	33296	28959	6310	272	262	27445	12969	16615	1405	94237	1500	14300	110037		
LAKE BENTON	759	1148821	37268	31767	6523	2600	1605	68862	26317	22000	8213	167887	....	2336	170223	
LAKE BRONSON	325	372689	13111	11124	14147	33	1849	39239	2108	2970	3395	74865	....	6584	81449	
LAKE CRYSTAL	1807	3570911	116876	98823	17121	1900	4050	115865	63351	34380	26442	361937	....	1388	363720	
LAKE HENRY	92	170003	1403	783	....	2372	...	8470	....	....	38	11663	....	....	11663
LAKE LILLIAN	316	456607	10301	8194	8304	763	766	45975	7474	....	3524	75000	....	27	75n27
LAKE PARK	658	822829	16259	11761	10500	665	390	52848	12201	10000	2240	100605	....	1011	101616	
LAKE SHORE	410	2725940	11993	8077	....	5146	2788	24874	95	....	472	41452	....	....	41452
LAKE ST. CROIX BEACH	1266	2151415	15299	11318	....	3206	453	36486	18	966	5457	57904	....	766	58670
LAKE WILSON	378	420137	11642	9717	11379	210	111	26164	762	30554	5619	84516	....	38452	122n68	
LAKEFIELD	1820	2992360	146476	111929	48359	1031	1745	157199	44669	13875	33664	412471	90000	555	503026		
LAKELAND	1367	4130384	32712	25283	....	9087	556	30978	654	....	736	67294	....	113	67407
LAKELAND SHORES	133	767932	3973	2948	....	1255	...	2682	8	....	....	6893	....	....	6893
LAMBERTON	962	1729284	55839	48002	8683	808	1040	53161	3673	45516	6849	167732	....	302978	470710	
LANCASTER	382	432587	21253	18192	18982	557	645	34397	3216	3000	5136	84125	12000	170	96295		
LANDFALL	828	296539	860	....	....	....	....	....	....	....	....	....	....	....	....
LANESBORO	850	1228647	65469	53748	3961	1046	1931	76446	11893	10000	13765	172790	....	11218	184n08	
LAPORTE	154	115841	812	674	....	2760	...	7776	158	....	980	12349	....	....	12348
LASTRUP	161	152878	1000	644	....	2712	...	3115	135	....	55	6661	....	100	6761
LAUDERDALE	2470	6562835	60240	53883	1370	2678	1435	68120	41760	....	6792	176038	....	....	176n38
LE CENTER	1890	3676737	88389	73287	15998	804	2202	127683	24404	53820	22792	320990	25000	1143	347133		
LE ROY	870	1447372	49081	44472	5219	2291	542	58557	11584	7500	6560	136720	123784	3096	263600		
LENGBY	140	84096	2599	1825	....	2398	292	8600	2139	....	1824	17078	....	256	17334
LEONARD	54	62207	622	485	....	898	...	1569	....	....	816	3768	....	80	3848
LEONIDAS	157	168236	18873	15642	....	....	....	14092	2	....	368	30104	....	2058	32162
LESTER PRAIRIE	1162	2316486	55341	50181	12446	8195	1685	81172	24640	....	10146	188465	....	828	189293
LEWISTON	1000	2535888	66669	63174	17321	6866	1941	77191	3754	....	2102	172349	48000	1838	222187	
LEWISVILLE	291	597858	15000	13012	6186	480	50	17751	2927	17200	110	57716	....	595	58311	
LEXINGTON	2177	3765432	56175	60966	81520	3070	3344	104367	46985	22195	11831	334278	....	550	334828	
LILYDALE	313	4486221	24907	22982	44495	7166	1732	33080	18394	....	65013	19286?	....	130000	322n62
LINDSTROM	1594	3999629	93626	90215	80198	7267	2150	208362	49032	24500	35459	497183	....	1728329	2225512	
LISMORE	323	306489	3126	2403	....	88	120	9901	653	4000	3265	20430	....	....	20430
LITTLEFORK	824	840955	24522	19574	1282	1056	182	71741	1285	15400	5868	116388	....	13402	129790	
LONG BEACH	219	531516	601	494	....	5120	...	3742	....	....	316	9672	30000	....	39n72
LONG LAKE	1718	6020054	102648	89870	104573	10383	2344	82012	37773	....	26870	353825	....	622069	975n94
LONG PRAIRIE	2416	4270690	127566	108465	45742	7119	4071	212362	98206	180450	20763	677178	340010	3612	1020800		
LONGVILLE	171	535167	6545	5686	....	447	150	21667	14072	18000	1147	61169	....	1433	62602
LONSDALE	622	1636419	26494	18779	152531	2190	...	179860	30004	20000	3683	407047	277994	274783	959n24		
LORETTA	331	738121	19567	17196	28891	7004	113	28212	7963	....	1104	90483	....	49	90532
LOUISBURG	75	101662	1500	1249	....	54	...	2567	28	....	185	4083	....	....	4083
LOWRY	257	357919	15086	14893	3443	395	...	12977	2758	....	352	34818	44000	1535	80353	
LUCAN	254	355189	6063	4468	8629	2589	...	11359	8505	....	4144	39694	....	43308	83002
LYLE	522	722091	28681	23067	176	214	38	34371	374	18862	5337	82439	604801	1087	688327		
LYND	267	224823	9501	8486	4649	3131	197	20608	735	....	10	37816	....	1792	39608
MABEL	888	1350887	70003	56639	4052	704	2977	77232	39480	22813	4641	208538	....	30555	239n93	
MADELIA	2316	3866742	110163	89030	7531	3106	2979	133543	114601	51130	36116	438036	....	7308	445344	
MADISON	2242	3645834	136391	102153	12696	1576	3422	203793	100099	41265	77104	542108	140000	28999	711107		
MADISON LAKE	587	750000	26505	22871	46347	939	1102	291181	44478	11400	18683	437001	....	6664	443665	
MGNOLIA	233	304031	2900	2373	11743	3108	...	7791	9315	....	16534	50864	....	....	50864

T^{AB}E 4A
CLASSIFICATION OF DISBURSEMENTS - 1976
(UNDER 2,5 POPULATION)

----- CURRENT EXPENSE -----

GENL. GOVT.	CONTRIB. TO											TOTAL				TOTAL GOVT. DISBRS.
	PUBLIC SAFETY	PUBLIC HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	PUBLIC SERVICE	ALL ENTERPR.	INTEREST OTHER PAYMENTS	CURRENT EXPENSE	CAPITAL OUTLAY	DEBT REFDMP.	ALL OTHER	ALL OTHER		
LA SALLE	1418	1062	2317	350	186	450	5783	4000	9783
LAFAYETTE	7053	8285	0610	14670	....	....	1776	....	6728	8815	56937	3508	12000	38608	111053
LAKE BENTON	18524	26286	26937	18695	2260	9452	5932	25829	9839	143754	31073	43000	135	217912
LAKE BRONSON	4598	11288	10775	5748	660	30176	11208	74453	4306	11699	90458
LAKE CRYSTAL	34478	62421	49464	35170	2688	....	3516	....	23371	27674	238782	13721	45000	1388	298891
LAKE HENRY	2649	2477	751	861	879	7617	7617
LAKE LILLIAN	6846	9438	7330	4697	....	105	3308	274	25	6500	38523	6147	18000	27	62697
LAKE PARK	7360	28369	5291	7800	....	....	2247	....	473	....	51540	35263	....	10000	96903
LAKE SHORE	18168	12709	14554	731	46162	1275	47387
LAKE ST. CROIX BEACH	10775	20645	9167	1121	....	....	9310	....	4977	....	55995	16922	....	766	73683
LAKE WILSON	4076	5031	7857	1570	....	....	1070	1931	8155	7397	37087	39778	5000	34401	116266
LAKEFIELD	30273	48692	70259	22918	8178	....	21574	33852	23504	7255	266505	78894	4000	555	349954
LAKELAND	9241	24956	9920	760	....	....	3426	....	1593	....	49896	15892	....	100	65888
LAKELAND SHORES	683	3289	1431	52	5455	5455
LAMBERTON	26001	18517	18842	7308	16621	1466	3166	262878	14896	220	369915	98632	....	2542	471089
LANCASTER	5005	14272	8519	7453	25	....	30	14534	8819	8801	67458	13721	11000	170	92349
LANDFALL	*
LANESBORO	10632	27292	37283	16268	2645	931	5845	....	9565	7913	118374	41240	13000	11218	183832
LAPORTE	1738	1673	1323	70	811	15	5630	3803	9433
LASTRUP	1795	789	1833	....	....	....	....	....	373	....	4790	1663	....	100	6553
LAUDERDALE	21387	64363	6532	36521	8	....	6064	....	14411	1840	151126	4802	7000	....	162928
LE CENTER	30460	41488	42635	33479	2400	145	39827	....	17059	14502	221995	49844	35000	1143	307982
LE ROY	7284	15374	13034	2656	940	2914	1712	9812	10654	7364	71744	105908	20000	4179	201831	
LENGRY	3696	8510	1777	1981	....	....	564	....	2443	....	18971	....	....	500	19471
LEONARD	1363	150	530	778	....	....	87	....	44	....	2952	....	....	536	3488
LEONIDAS	5928	1325	1722	3255	....	....	795	....	....	78	13103	1500	8097	3000	25700
LESTER PRAIRIE	16290	27696	17998	32222	....	....	11242	6130	7529	11345	130452	26263	20000	2846	179561
LEWISTON	14347	29106	33925	342	1000	....	7193	304	7024	16777	110018	48445	50000	66838	275301
LEWISVILLE	3245	11662	5015	2752	....	....	453	6300	5623	417	35467	14700	....	595	50762
LEXINGTON	40802	64220	22130	55143	....	....	4404	1318	15077	49022	252116	6339	58000	550	317005
LILYDALE	17381	40621	1684	4378	227	....	2158	....	....	19276	85725	19721	25000	180375	310821
LINDSTROM	22446	50011	42292	36805	25	1658	13124	....	7997	61915	236273	510136	64000	1404742	2215151
LISMORE	2200	4233	3114	970	....	....	8097	....	2818	....	21432	1039	....	....	22471
LITTLEFORK	22501	22671	9174	3638	....	....	1786	7507	29471	3600	100348	10751	1000	12919	125018
LONG BEACH	4822	999	3961	507	10289	28736	39025
LONG LAKE	26644	65295	31572	39648	869	....	14960	....	65	34317	213370	49127	68000	612649	943146
LONG PRAIRIE	64731	91435	130162	34692	139	1637	13218	285607	52932	32048	706601	265322	47000	600	1019523	
LONGVILLE	7627	12672	768	1259	8520	1215	491	....	21255	1630	55437	1500	6000	1433	64370
LONSDALE	7615	21344	53259	11030	570	....	638	25600	6186	37438	163680	411771	60000	281354	916805
LORETTA	5361	7417	5813	4013	224	....	5949	2195	444	11760	43176	1772	13000	49	57997
LOUISBURG	825	....	955	114	....	....	253	....	818	....	2965	1356	....	....	4321
LOWRY	5042	1730	12848	645	....	....	2363	500	2072	4547	29747	32528	4000	1535	67810
LUCAN	4151	4324	4393	4129	100	....	1194	4688	897	4250	28126	55658	2000	7103	92887
LYLE	8256	13145	20881	....	....	....	1123	....	7643	1842	52890	64773	5000	456666	579329
LYND	7559	977	6219	....	739	....	....	7505	3012	....	26011	100	....	1792	27903
MABEL	26406	34563	25929	20523	3018	1592	6563	....	5128	8845	132567	23222	20000	31810	207599
MADELIA	37001	58035	29778	86879	7031	655	36252	....	34439	36335	326405	78711	35000	7308	447424
MADISON	55416	88374	92731	63137	5880	12284	24130	....	62655	1300	405907	1528279	10000	28999	1973185
MADISON LAKE	5377	8198	22759	8415	....	....	18450	7170	3555	36571	110495	304374	18000	6664	439533
MAGNOLIA	6455	2224	1306	4315	....	....	9	....	2679	8535	25523	4056	3000	....	32579

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS
	POP.	TAX LFTV VAL	COLLECT 1976	TAX LFTV COLLECT 1976			SPECIAL ASSMTS			LICNSE AND FOR- PERMITS			FINES AND FEITS	FEES AND GRANTS AIDS	FEES FROM PUBLIC SERVICE ENTERPR.	CONTRIB. ALL OTHER
				TAXABLE VALUE	LFTV VAL	COLLECT 1976	TAXES	ASSMTS	LICNSE AND FOR- PERMITS	FEITS	GRANTS AIDS	SERVICE ENTERPR.	CHARGES	ALL OTHER	TOTAL REVENUE	BORROW- ING	ALL OTHER
MAHNOMEN	1313	2290762	65081	52538	12768	1956	...	140502	41538	5000	8551	262853	370000	9207	642060	
MANCHESTER	89	99116	2125	1570	...	880	...	4796	4	...	19	7260	...	234	7503	
MANHATTAN BEACH	46	354095	...	...	...	1197	...	1654	16	...	211	3078	...	1100	4178
MANTORVILLE	479	756200	48049	44265	20333	3041	2546	55764	6453	41354	1013	174769	...	2889	177658	
MAPLE LAKE	1124	2123668	41361	37371	17733	872	12810	76490	23283	22000	7081	197640	...	2060	199700	
MAPLE PLAIN	1312	4296003	64435	59689	61100	2827	1279	79600	37530	18547	7036	267609	...	120158	387766	
MAPLEFTON	1307	2491116	116933	69192	29695	247	1604	83464	16800	60601	21140	282743	676598	550351	1509692	
MAPLEVIEW	328	188596	13569	9727	1332	85	...	28511	1770	10175	800	52400	...	2331	54731	
MARBLE	770	4800445	199943	156321	...	2054	638	113405	10	...	609	273037	...	3089	276126	
MARIETTA	264	242540	10000	7572	...	781	80	24193	5072	...	50	37748	...	161	37909	
MARINE ON ST. CROIX	549	1903071	25615	19015	...	1432	62	22585	14187	...	3879	61160	...	...	61160
MAYER	379	599282	14743	19304	22154	5133	...	19813	10979	...	3407	80790	...	171140	251930	
MAYNARD	455	434407	34866	29322	...	153	260	51465	13075	15000	237	109512	...	6043	115555	
MAZEPPA	498	774073	19708	16213	...	631	3392	26650	6456	17000	17855	88197	...	...	88197
MCGRATH	70	58489	...	...	...	19	38	1138	106	12000	300	13601	...	...	13601
MCGREGOR	331	736039	12336	12298	4344	6672	726	72639	31281	...	6997	134957	17900	8626	161483	
MCINTOSH	753	703907	24482	21364	6049	365	...	46708	14984	14000	11222	114592	...	2075	116667	
MCKINLEY	317	292371	23700	15051	...	591	12	52719	69	...	102	68544	...	162	68706	
MEADOWLANDS	128	156309	1250	1046	...	3300	510	7446	4441	81	2602	19426	...	620	20046	
MEDFORD	690	1202706	30140	22161	44857	1890	1554	86230	16619	41000	13430	227741	...	177	227918	
MEDICINE LAKE	450	1711134	13967	12780	17299	7487	...	14419	2853	...	1908	56746	...	23852	80598	
MEIRE GROVE	171	237194	2263	1112	...	1646	...	6585	637	...	...	9980	...	...	9980
MELROSE	2273	4417750	185899	174694	55519	9323	1790	280899	102311	30382	11884	666802	...	24939	691741	
MENAHGA	835	991553	23986	20834	3913	1318	4430	72324	21144	10004	14528	148495	...	35135	183630	
MENDOTA	264	729699	10013	9285	...	8744	1814	8661	...	...	...	28504	...	...	28504
MENTOR	236	154566	1000	873	...	355	...	19024	...	27000	9196	51448	...	761	52209	
MIDDLE RIVER	369	317234	6503	7651	3388	3138	200	26039	242	...	1729	42387	...	224	42611	
MIESVILLE	190	516691	2657	2173	...	1454	...	10804	394	...	2422	17247	...	15261	32508	
MILACA	1940	4413559	135629	110067	57271	6261	4448	206355	26915	13000	10950	435667	128635	78506	642098	
MILAN	427	478082	14175	10406	6642	232	25	25501	12240	...	2032	57078	4126	6013	67217	
MILLERVILLE	109	124317	...	...	76	...	5013	838	3295	12	9234	...	...	9234	
MILLVILLE	139	179244	2273	1537	...	3771	...	6903	...	1489	221	13921	...	...	13921
MILROY	247	395094	8487	6680	...	2359	12	14397	3991	...	1160	24590	...	8210	36909	
MILTONA	172	274516	3640	2443	...	257	...	10580	3233	15000	735	32249	...	236	32484	
MINNEiska	80	189323	2001	1410	...	743	...	2719	6	...	...	4879	...	...	4878
MINNEOTA	1320	2328342	87290	66966	8640	395	687	94801	80073	55000	12257	318819	...	187318	506137	
MINNESOTA LAKE	738	1283409	47011	39495	17310	271	610	44575	566	...	19695	122527	...	15399	137921	
MINNESOTA CITY	301	443759	3501	2483	...	2305	...	14258	...	...	1815	20861	...	...	20861
MINNETONKA BEACH	598	4344677	102361	95953	36774	1554	...	27821	16630	...	12170	190902	...	...	190902
MIZPAH	118	65694	600	433	...	518	...	2273	138	...	465	3827	...	...	3827
MONTGOMERY	2289	5693387	200806	153536	3686	10944	3488	254262	84490	...	11694	522100	...	7219	529719	
MONTICELLO	2303	40502196	412474	397726	134652	18487	1302	197978	48437	...	26158	829740	1302458	...	2132198	
MONTROSE	379	739483	19100	13769	7867	8726	149	26089	...	...	2888	59488	...	23439	82927
MOOSE LAKE	1400	2205442	44095	36722	3384	540	1250	78965	37716	35729	13534	207840	...	411478	619318	
MORGAN	972	1536618	67058	64440	...	662	590	69070	23990	5000	7940	153692	...	8569	162261	
MORRISTOWN	659	863306	28299	20544	17858	4439	884	62702	20734	...	4178	131339	...	25828	157167	
MORTON	591	617937	15634	12046	...	463	198	49342	5069	6000	3560	76678	...	12	76690	
MOTLEY	351	443942	14371	12011	16010	4978	2822	58353	7464	...	4267	105905	...	11548	117453	
MOUNTAIN LAKE	1986	3072072	148105	118280	10903	557	955	177417	29338	14400	59396	411246	121023	1925	534194	
MURDOCK	358	400233	20817	17007	57	110	...	23402	1778	35000	14436	91790	...	...	91790

T E 4A
CLASSIFICATION OF (DISBURSEMENTS - 1976
(UNDER 2,5 POPULATION)

----- CURRENT EXPENSE -----

	GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	CONTRIB. TO			TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEM.	ALL OTHER	TOTAL GOVT. DISBRS.	
								PUBLIC SERVCE	FNT EPPR.	ALL OTHER PAYMENTS						
MAHONOMEN	35913	39997	53341	34934	512	3905	1734	.....	19224	17374	206934	32852	65000	2707	307493
MANCHESTER	747	....	1469	....	....	....	217	1000	104	....	3537	....	....	4300	7837
MANHATTAN BEACH	1452	456	486	246	30	....	....	....	174	....	2844	....	....	....	2844
MANTORVILLE	7434	31866	11554	8364	....	....	1177	....	8915	13080	82390	16913	10000	22689	131992
MAPLE LAKE	15463	39621	50209	9835	3430	520	6398	8415	133891	16426	20000	2060	172377
MAPLE PLAIN	42374	40384	15144	6265	500	....	1796	....	37343	22262	166068	100439	49000	80694	396201
MAPLETON	30127	31616	63732	19956	20	3023	3982	....	66	57617	210139	448800	27000	847518	1533457
MAPLEVIEW	9215	3142	1171	1946	....	....	339	13352	6836	1072	37073	5049	3000	7604	52726
MARBLE	25109	30518	39790	28406	3400	7552	826	55855	191456	29365	112555	333376
MARIETTA	2704	10434	5803	4878	....	....	298	13203	706	....	38026	3000	....	161	41187
MARINE ON ST. CROIX	6493	5762	18410	8867	1908	195	5588	....	4127	....	51350	11953	....	....	63303
MAYER	6249	12264	5885	8157	....	....	499	3580	719	21745	59138	28879	17000	177207	282224
MAYNARD	16505	18319	19253	13796	522	42	4854	4234	5664	81389	17000	20683	120872
MAZEPPA	5987	11864	12665	4865	....	....	800	1350	7972	1232	46735	24639	10000	....	81374
MCGRATH	1398	3590	2015	590	....	....	619	....	387	....	8599	....	....	5000	13599
MCGREGOR	5931	13223	8889	2597	27177	....	131	....	3081	13121	74150	52812	23700	14693	165355
MCINTOSH	16643	11224	14613	13471	665	3088	16942	6976	83622	8700	9816	1964	104102
MCKINLEY	8639	2458	11251	2611	....	2077	3514	5677	9356	....	45583	....	....	762	46345
MEADOWLANDS	3500	7450	1584	2184	....	....	216	....	1166	724	16824	....	2000	....	18824
MEDFORD	7194	24246	23705	13359	....	....	9081	6483	4003	19661	107732	72394	25000	177	205303
MEDICINE LAKE	6398	3160	2525	10196	227	....	1434	....	1393	10538	35871	3198	15000	43852	97921
MEIRE GROVE	1623	....	2265	18	....	....	....	....	1355	....	5261	2119	....	....	7380
MELROSE	66476	64491	59664	93896	7117	....	6807	54049	....	71243	423743	91453	75000	270	590466
MENAHGA	6018	49139	25080	15052	....	....	3224	25493	5702	127	130235	5233	2000	10135	147603
MENUOTA	4763	10700	4808	....	217	....	944	....	504	....	21936	....	....	....	21936
MENTOR	5048	6850	6863	295	....	....	2999	....	13652	520	36227	9005	....	761	45993
MIDDLE RIVER	2854	4347	2231	....	738	....	96	....	7002	2261	19529	9644	4000	224	33397
MIESVILLE	3591	4182	2306	574	....	....	2686	....	479	....	13818	....	....	22284	36102
MILACA	43076	77683	59480	29233	50	985	10672	1741	21861	13605	258386	179047	52000	79024	568477	
MILAN	9892	7139	10257	7448	....	720	....	4999	3594	2754	46803	5534	14126	3013	69476
MILLERVILLE	3094	1322	977	70	....	....	1152	....	2242	....	8857	....	....	....	8957
MILLVILLE	2108	318	3322	60	....	....	44	....	1902	....	7754	6860	....	145	14759
MILROY	8889	1611	2549	2712	110	....	559	26	1406	....	17862	2452	....	7065	27379
MILTONA	3222	3206	2324	2213	....	....	208	....	2167	....	13340	6720	....	236	20296
MINNEiska	1471	342	2262	29	....	....	....	....	134	....	4238	....	....	....	4238
MINNEOTA	30806	33398	39647	18463	3055	2788	9093	....	10899	47937	196086	70591	55000	199998	521675
MINNESOTA LAKE	10035	12489	22424	4053	607	....	....	3042	14528	1000	68178	75783	....	15399	159360
MINNESOTA CITY	3427	....	3581	....	226	....	....	....	748	....	7982	12328	....	317	20427
MINNETONKA BEACH	11073	12738	24101	25611	....	....	744	12307	11036	50427	148437	115041	50000	....	313478
MIZPAH	1659	327	920	323	....	....	....	....	....	....	3229	....	....	....	3229
MONTGOMERY	46564	92093	89723	66242	15375	2313	26840	1294	39932	11108	391484	38535	31843	7219	469081	
MONTECILLO	120812	55929	84686	61185	....	2029	56536	26227	15339	87765	510508	1309761	32000	....	1852269
MONTROSE	5794	7936	4723	6782	....	....	114	2496	1778	3598	33221	5927	10000	32664	81812
MOOSE LAKE	22663	45561	37068	19329	....	4568	10621	....	21047	10301	171158	32951	10000	407582	621691
MORGAN	16899	26540	43914	21381	2086	4883	2991	....	5511	64	124269	35531	....	6972	166772
MORRISTOWN	12306	13911	25194	11671	....	....	675	....	9651	18870	92278	14650	46787	25000	178715
MORTON	5404	17941	7180	791	25	....	572	7117	14418	....	53448	17309	....	12	70769
MOTLEY	11526	23145	7344	19992	....	....	168	8014	4902	19054	94149	5029	5886	14701	119765
MOUNTAIN LAKE	44366	41635	65034	21310	7530	19194	5913	....	33408	11207	24605	190660	28000	1925	470190
MURDOCK	10891	14015	4507	....	....	....	350	7000	15111	1452	53326	31224	5000	....	89550

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAXABLE VALUE	COLLECT 1976	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS
			TAX LFVY	SPECIAL TAXES	ASSMTS	LICENSE AND PERMITS	FEES AND FEITS	GRANTS AND AIDS	FEES FROM PUBLIC SERVICE ENTERPR.	CONTRIB. ALL OTHER	TOTAL REVENUE	BORROW- ING	ALL OTHER					
			1976															
MYRTLE	83	146489	1201	
NASHUA	114	208841	1199	993	12	2747	42	3794	3794	*
NASHWAUK	1341	1231875	138112	70176	1080	9123	225332	7771	12827	2594	328903	30000	358903	
NASSAU	126	239871	2274	2132	792	4519	1874	150	9467	2392	11459		
NELSON	175	188666	3311	3198	9276	17105	38	1431	31048	31048		
NERSTRAND	231	513278	15999	12516	1737	144	27579	4879	849	47704	32	47736		
NEVIS	308	525528	10001	8436	185	868	31672	1010	1048	43219	43219		
NEW AUBURN	274	345799	8493	6301	39070	6147	28652	126	5442	85738	237	85975		
NEW GERMANY	328	541059	9777	11408	18054	6143	14618	3671	10098	63992	13000	76992		
NEW LONDON	736	1110839	33525	27393	1982	656	63553	10906	4331	108821	11355	120176		
NEW MARKET	260	478783	9837	5506	....	2827	947	14445	125	3214	....	27064	....	164	27228	
NEW MUNICH	307	341112	6505	4386	14821	447	....	15602	26	2800	3163	41245	....	2	41247	
NEW RICHLAND	1113	2064657	59896	54120	6386	77758	4697	45000	17928	205889	205889		
NEW TRIER	143	106281	1197	679	4307	1574	....	4035	....	....	72	10667	....	58	10725	
NEW YORK MILLS	791	1232979	84003	84003	4967	762	2105	104687	22223	4627	3097	226471	84000	20200	330671			
NEWFOLDEN	390	461814	10395	5978	4296	788	....	39017	8759	40398	2715	101951	....	6290	108241	
NICOLLET	618	1288014	35098	30955	2150	4591	....	37662	9450	....	684	85492	....	942	86434	
NIELSVILLE	156	129998	4501	3482	3885	523	....	8507	4708	....	394	21499	....	665	22164	
NIMROD	64	78096	....	....	....	1108	....	1213	....	....	818	3139	....	1000	4139	
NISSWA	1011	5863504	58272	49622	....	4751	3628	78662	318	45447	2385	184813	17000	1794	203607		
NORCROSS	137	161491	6290	4867	2786	116	....	9042	....	....	1156	17967	....	238	18205	
NORTH BRANCH	1106	2860157	76566	68080	18853	1190	1992	103564	30545	17776	5957	247957	....	565	248522		
NORTH REDWOOD	155	200529	1516	1328	1299	4050	....	4059	68	1310	1099	13213	....	1951	15164	
NORTHOME	351	313416	3325	2925	....	346	300	94138	1337	29800	5043	133889	....	10075	143964	
NORTHROP	188	421863	6800	4284	....	197	25	6163	2948	5000	107	18724	....	7204	25928	
NORWOOD	1188	49769	49679	41681	42714	5757	288	92186	34768	....	16126	233520	218301	90507	542328		
OAK PARK HEIGHTS	1910	31086639	240611	233839	62896	10128	1460	125834	50859	....	18729	503745	246690	936	751371		
ODESSA	194	120218	14240	12123	3213	4110	....	29007	2716	....	957	52126	....	966	53092	
ODIN	166	224171	4302	3050	321	1132	....	10605	78	....	3417	18603	....	32870	51473	
OGEMA	236	170860	2001	1579	....	404	100	18075	1631	16129	675	38593	....	1973	40566	
OGILVIE	374	470445	15929	12736	....	1116	2220	45883	12879	25000	608	100442	....	2389	102831	
OKABENA	237	440412	10116	7281	....	196	5	16138	2872	4000	1981	32473	....	11	32484	
OKLEE	536	700682	24993	22362	10568	121	356	33798	6880	40000	5745	119830	....	1044	120874		
ONAMIA	670	1158569	15108	7203	....	430	827	47139	3729	33300	4213	96841	....	40684	137525	
ORMSBY	199	368264	4920	4493	721	1174	....	7781	1001	3956	....	19126	....	....	19126	
ORONOCO	564	1108878	60323	36761	....	367	1420	40986	26	....	3699	83259	....	7135	90394	
ORR	315	424657	14999	11138	....	628	....	11175	5845	26000	181	54967	....	1739	56706	
OSAKIS	1306	2054341	85851	72731	5781	1425	2315	122596	10236	32594	2516	250194	....	828	251022		
OSLO	417	591551	23556	21067	16831	2972	107	40502	8182	....	5699	95360	430000	156	525516		
OSTRANDER	268	493595	9907	8427	12821	258	2	9340	6	....	44	30898	6775	34	37707		
OTTERTAIL	180	572345	9598	6908	....	4409	....	8738	....	....	69	20124	....	....	20124	
PALISADE	149	138239	50	35	....	81	102	6397	....	16000	1575	24190	....	98	24288	
PARKERS PRAIRIE	882	1184861	26884	23791	15501	726	950	61675	16953	33000	2010	154606	55000	1213	210819			
PAYNESVILLE	1920	4078938	110131	90670	62983	882	6012	154408	82501	15000	33490	445946	540125	212902	1198973			
PEASE	187	238543	3101	2158	....	12	....	7043	2	....	....	9215	....	155	9370	
PELICAN RAPIDS	1835	3754280	114768	81504	98947	1492	4058	135508	54247	12500	11884	400140	....	25543	425683		
PEMBERTON	128	240846	10703	8704	40	....	25	8063	305	....	312	17449	....	178	17627	
PENNOCK	255	448502	19111	14761	1153	270	141	43785	5	....	638	60753	179000	....	239753	
PEQUOT LAKES	499	1306858	42581	37677	15196	939	125	81143	410	5600	3258	144348	27314	9182	180844			
PERHAM	1933	3732321	77371	62661	21213	1352	3278	113553	112004	248117	10334	572512	148692	135450	856654			

T E 4A
CLASSIFICATION OF C DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

----- CURRENT EXPENSE -----

	GENL. GOVT.	CONTRIB.												TOTAL GOVT. DISBS.					
		PUBLIC SAFETY			SANI- HWYS.			RECREA- TION			TO PUBLIC SERVICE			TOTAL ALL INTEREST PAYMENTS	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	DEBT REDEM.	ALL OTHER	
		GOVT.	SAFETY	HWYS.	SANITATION	HEALTH	LIBRS.	ENTRPR.	ENTRPR.	ENTRPR.	ENTRPR.	ENTRPR.	ENTRPR.	OTHER	CURRENT	OUTLAY	REDEM.	OTHER	
MYRTLE	*
NASHUA	1660	175	1059	75	195	3164	3164
NASHWAUK	19246	99681	64812	6710	852	73202	1569	266072	11945	30000	308017
NASSAU	2713	1966	1966	2413	....	....	....	237	....	....	884	22	10201	....	....	....	1311	11512
NELSON	10455	1501	3558	2906	....	....	....	375	....	....	614	....	19409	1203	....	....	....	20612
NERSTRAND	4036	7942	8941	3549	....	....	....	4440	5498	7129	....	41535	5343	....	....	3147	50025	
NEVIS	4752	18270	17536	....	....	....	....	1591	....	....	1871	....	44020	1279	....	....	....	45299
NEW AUBURN	3296	4199	13465	836	75	....	....	342	15460	4371	140	42184	4700	....	....	237	47121	
NEW GERMANY	5627	2947	6159	7809	....	....	....	507	3659	6392	20925	54025	5000	27300	2000	....	....	88325
NEW LONDON	10076	33248	38461	....	....	....	....	15612	....	....	5111	639	103147	....	....	....	26847	129994
NEW MARKET	2328	6796	2655	2700	....	....	....	12	....	....	1497	....	15988	6265	....	....	1028	23281
NEW MUNICH	4195	633	3146	2261	....	....	....	101	500	73	11025	21934	7271	6507	2	....	....	35714
NEW RICHLAND	22888	24942	42468	....	5857	....	....	17415	....	....	14457	1251	129278	5938	10000	....	....	145216
NEW TRIER	1516	....	1002	....	....	....	....	83	4312	984	....	7897	6659	....	86	....	14642	
NEW YORK MILLS	12744	31969	13123	14668	15	250	1460	43319	26487	38853	182888	60398	26500	54580	....	....	....	324366
NEWFOLDEN	9300	10952	19542	5090	780	....	....	2030	....	....	16764	6648	71106	19754	5000	7461	....	103321
NICOLLET	8635	3520	9149	6830	....	....	....	289	6971	3622	2330	41346	35398	13000	942	....	....	90686
NIELSVILLE	5879	1172	1241	3845	....	....	....	119	....	....	6525	1734	20515	....	4000	1789	....	26304
NIMROD	901	76	1058	1200	....	....	....	....	....	....	319	....	3554	....	....	....	....	3554
NISSWA	31024	62096	22605	129	....	....	....	353	....	....	703	693	117603	9027	24000	....	26794	177424
NORCROSS	3287	1086	3340	45	....	....	....	414	2786	523	....	11481	1616	....	238	....	13335	
NORTH BRANCH	35460	27211	32996	23374	3294	....	....	5656	1798	29451	24923	184163	3832	33000	20565	....	241560	
NORTH REDWOOD	2452	125	2788	1959	....	....	....	....	....	....	308	....	7632	3740	....	1951	....	13323
NORTHOME	6409	2875	12339	....	....	....	....	45	1292	40826	....	63786	77324	....	....	3719	....	144829
NORTHROP	2848	780	2796	1613	....	....	....	350	3271	2993	....	14651	7590	....	345	....	22586	
NORWOOD	29745	11535	8260	28046	....	....	....	4736	5234	29951	25345	142852	208883	71609	65507	....	488851	
OAK PARK HEIGHTS	45948	86470	21610	22577	....	....	....	43115	28790	5639	65630	319779	193213	45000	100936	....	658928	
ODESSA	9408	6019	1116	2846	....	....	....	....	....	....	2000	2724	24113	....	8000	484	....	32597
ODIN	3698	1631	3120	190	20	....	....	428	2903	1248	21	13259	36553	....	3033	....	52445	
OGEMA	8112	14368	5234	....	....	....	....	1177	....	....	13531	....	42422	....	....	1973	....	44395
OGILVIE	9529	20127	35358	3940	....	....	....	....	2385	5095	6271	82705	3821	7000	....	2389	....	95915
OKABENA	2751	3054	4035	5434	2136	731	1971	20112	8985	11	29108
OKLEE	5372	11589	24081	1385	....	....	....	897	6511	15675	14973	80483	25122	8733	1044	....	....	115382
ONAMIA	9738	22716	10462	....	....	....	....	2342	15800	16372	....	77430	39151	....	15342	....	131923	
ORMSBY	10721	866	2011	....	....	....	....	225	....	....	5563	....	19386	4105	....	....	....	23491
ORONOCO	7813	15731	8668	22	....	....	....	2327	5000	4348	2481	46390	3700	13029	49	....	....	63168
ORR	6467	5174	11962	1920	....	....	....	1217	1244	6191	1112	35287	4725	5000	1739	....	....	46751
OSAKIS	18500	43822	28271	47376	3969	....	....	12814	226	13805	13898	182681	3122	20000	828	....	....	206631
OSLO	6534	11195	15543	15484	....	....	....	5391	9427	4830	14563	82967	15974	19000	156	....	....	118047
OSTRANDER	2074	3334	1784	....	....	....	....	461	14374	898	1818	24743	6775	1000	1093	....	....	33611
OTTERTAIL	3421	993	4936	200	....	....	....	158	....	....	1232	200	11140	....	3000	3188	....	17328
PALISADE	2138	2896	1410	....	....	....	....	....	....	....	3349	....	9793	5343	....	98	....	15234
PARKERS PRAIRIE	23045	24112	16123	9781	4616	....	....	3803	1895	14486	1867	99728	88504	3000	7259	....	198491	
PAYNESVILLE	48508	72642	62286	31669	11278	4000	8397	916	10003	....	36139	285838	500242	54000	314464	....	1154544	
PEASE	1726	441	1820	....	....	....	....	155	....	....	25	4167	1450	....	155	....	5772	
PELICAN RAPIDS	27930	63611	45784	43102	1193	....	....	4053	....	....	16474	36331	238478	69348	46300	105282	....	459408
PEMBERTON	2393	463	6723	21	....	....	....	....	5147	1078	....	15825	2850	....	178	....	18453	
PENNOCK	4999	2860	4576	698	....	....	....	1733	1970	470	1910	19216	89657	5000	....	....	113873	
PEQUOT LAKES	19398	32812	45315	....	1320	....	....	30701	14474	1318	145338	4345	29832	....	....	....	179515	
PERHAM	41844	60808	58214	21307	1313	....	....	13205	....	....	23239	49123	269053	262060	49438	262581	....	843132

*Failed to report for 1976.

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAXABLE VALVE	COLLECT 1976	REVENUE RECEIPTS												NON-REVENUE			TOTAL GOVT. RECEIPTS	
			TAX LFVY	SPECIAL TAXES	ASSMTS	LICENSE AND PERMITS		FINES AND FEITS		FEES AND AIDS		FROM PUBLIC SERVICE ENTERPR.		CONTRIB. ALL OTHER		TOTAL REVENUE	BOPROW- ING	ALL OTHER	
						POP.	1976	TAXES	ASSMTS	PERMITS	FEITS	AIDS	CHARGES	ENTERPR.	OTHER				
PERLEY	149	201243	3502	2971	3682	2260	...	7525	4312	...	2495	23245	23245		
PETERSON	269	376713	6201	4166	7586	150	602	10764	6672	9401	235	39576	...	1591	41167				
PIERZ	893	1807707	33587	31784	9476	6620	765	59247	53692	...	5635	166219	...	4230	170449				
PILLAGER	374	274329	3660	2660	...	2962	25	13308	203	...	205	19363	...	67	19430				
PINE CITY	2143	5322513	128698	104011	61907	2265	2455	782066	89250	70000	85682	1197636	358139	2158	1557033				
PINE ISLAND	1640	4141538	111710	103255	50220	2370	...	152055	108017	50000	7867	473784	...	16476	490260				
PINE RIVER	803	1350175	49997	44964	5266	1089	1668	76692	22619	37000	8991	198289	...	30372	228661				
PINE SPRINGS	160	537668	2926	2381	284	908	202	3783	6	...	808	8372	...	6	8378				
PLAINVIEW	2093	4394199	107350	89618	57794	3123	3046	116010	50064	40000	7088	366743	259070	199910	825723				
PLATO	303	577986	11011	8933	791	4661	...	14774	557	...	7804	37520	...	131	37651				
PLEASANT LAKE	65	216535	500	395	...	900	...	1187	...	...	...	2482	...	88	2570	
PLUMMER	285	628564	20001	17861	...	442	82	25954	167	9000	878	54384	...	744	55128				
PORTER	207	280706	12001	10403	...	3420	188	18667	20	...	991	33689	...	...	33689		
PRESTON	1413	2245920	113969	102833	19367	2886	2336	130836	43381	8000	7055	316694	98462	1302	416458				
PRINSBURG	448	823672	35723	26841	1685	89	450	49349	1920	...	2119	82452	...	7204	89656				
QUAMRA	114	138729	451	314	...	1544	...	2803	36	...	...	4697	...	...	4697	
RACINE	197	395646	11703	9354	3576	108	15	25796	6887	...	3002	48738	...	9771	58509				
RANDALL	536	640929	7499	5360	14357	359	...	28516	4205	43000	975	96772	...	213	96985				
RANDOLPH	388	557118	6535	4052	...	3264	266	24046	...	...	1582	33210	...	...	33210	
RANIFR	255	344311	7551	4518	1389	651	...	12264	846	18000	245	37913	...	44	37457				
RAYMOND	589	937062	25619	18251	36117	2820	658	48109	11002	...	5309	122266	...	128	122334				
RED LAKE FALLS	1740	2104965	117114	89514	83931	2475	2098	334312	27435	30577	42721	613063	144128	50836	808027				
REGAL	44	69465	500	426	...	1871	150	1489	6	...	...	3942	...	3087	7029		
REMER	403	394873	7708	7144	...	548	...	48038	1942	...	386	58059	...	197	58255				
RENNVILLE	1252	2017168	69734	65607	61425	491	1615	93753	51996	64500	23792	353179	11000	6479	370658				
REVERE	166	316135	8084	6747	10	3314	...	10086	2120	...	761	23038	...	130	23168				
RICE	366	640090	12232	11249	4353	6288	108	30148	11676	...	136	63958	...	...	63958		
RICHMOND	866	1367566	41547	30663	3565	4676	1039	101810	...	...	659	142412	...	87	142499		
RICHVILLE	102	71490	720	534	...	93	...	2396	153	...	74	3250	...	...	3250		
RIVERTON	103	447962	9658	4911	...	64	...	11995	64	...	937	17971	...	4983	22954				
ROCK CREEK	803	1795645	16000	14505	...	2604	386	20964	1121	...	1614	41194	...	19	41213				
ROCKFORD	813	2453826	44465	37739	88235	15094	1936	81314	30448	62778	4343	321887	...	84029	405916				
ROCKVILLE	302	900260	13657	11595	16335	2489	...	22581	8	...	2639	55647	...	1073	56720				
ROGERS	653	2354567	28495	24398	14237	3443	570	44486	9485	...	2407	99026	...	794	99820				
ROLLINGSTONE	450	716427	21629	19741	13778	1830	88	25559	7007	...	9722	77725	84171	5448	167344				
RONNEBY	59	47390	...	...	...	1540	...	1332	...	...	...	2872	...	135	3007	
ROOSEVELT	104	90638	800	694	...	1503	...	10829	401	...	720	14147	...	...	14147		
ROSCOE	195	189378	...	...	...	1746	...	3099	4727	...	1009	10581	...	112	10649	
ROSE CREEK	390	684218	25569	21761	10138	258	...	21555	120	3166	4094	61092	...	28745	89837				
ROTHSAY	448	683550	20629	17080	1721	349	778	38374	18104	29418	562	106386	...	1634	108020				
ROUND LAKE	506	857360	14232	12435	18	519	58	17462	17743	...	1452	49687	...	...	49687		
ROYALTON	534	810381	12131	9543	8091	6363	...	28881	8435	...	9293	70606	...	...	70606		
RUSH CITY	1130	2667970	75984	68531	12405	866	3130	207280	11385	30000	16046	349643	...	3188	352831				
RUSHFORD (CITY)	1318	2533276	75795	92388	18990	563	2578	132633	33844	62100	4336	347432	52155	23203	422790				
RUSHFORD (V)	601	1515284	20593	15849	...	179	...	19749	941	...	589	37307	...	...	37307		
RUSHMORE	394	391340	12210	8873	9077	154	...	24474	13711	5147	2231	63667	...	5772	69439				
RUSSELL	398	389655	19802	16933	2487	108	138	45511	3004	19754	3059	90994	...	22466	113460				
RUTHTON	405	441473	9220	8305	...	4223	520	22972	843	3000	5006	44869	...	27	44896				
RUTLEDGE	123	116224	170	...	...	1669	51	2050	48	...	3818	...	43	3861			
SABIN	333	553883	8635	7190	15361	2802	27	17817	6217	...	5132	54546	...	321	54867				

T-4A
CLASSIFICATION OF C / DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

----- CURRENT EXPENSE -----

	GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	CONTRIB. TO PUBLIC SERVICE ENTERPRISE			ALL INTEREST PAYMENTS	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEM.	ALL OTHER	TOTAL GOVT. DISBRS.
PERLEY	2333	828	3294	3283	....	....	....	1391	982	2265	14376	....	1955	....	16331
PETERSON	3365	1921	1928	7457	....	....	450	....	3300	4550	22971	11348	2000	1367	37686
PIERZ	14842	44279	16334	9593	....	1089	26080	....	14589	11725	138531	12862	15000	4230	170523
PILLAGER	3977	1731	10207	35	....	....	533	....	1353	....	17836	....	....	67	17903
PINE CITY	36072	63609	43399	47037	60	5979	9442	25850	39661	48283	319392	980206	60000	185334	1544932	
PINE ISLAND	35590	50114	55914	48096	4144	13086	8115	....	6329	31223	252611	177634	50000	36280	516525
PINE RIVER	27617	44308	23459	15331	2400	245	1722	4255	4945	18580	142862	16510	15000	37694	212066	
PINE SPRINGS	2339	1200	292	....	....	....	20	....	215	....	4066	....	....	6	4072
PLAINVIEW	31723	58543	44089	31874	7618	5684	33668	....	10638	35616	259553	280160	70000	207036	816749
PLATO	7168	2636	8219	....	....	....	227	....	4203	121	22574	8095	5000	131	35800
PLEASANT LAKE	556	....	388	97	....	....	....	....	20	....	1061	....	....	88	1149
PLUMMER	11744	8459	4141	9132	....	....	352	....	7714	972	42444	....	3000	744	46188
PORTER	5294	17848	3031	1059	....	....	677	....	3041	....	30950	....	....	....	30950
PRESTON	29326	52716	46314	28375	5428	5775	16345	20467	8694	26237	239677	86151	50000	1302	377130	
PRINSBURG	4386	5049	11419	1664	....	....	4756	17523	5890	1005	51692	972	10000	41689	104353
QUAMBA	1150	257	3646	1767	....	....	....	....	....	....	6820	....	....	....	6820
RACINE	5119	429	3563	1051	....	....	349	1753	....	3363	15627	32923	5474	11348	65372
RANDALL	15637	4721	5511	5699	....	....	2408	29357	13677	....	77010	26091	....	2	103103
RANDOLPH	4918	16239	10365	....	....	....	300	....	3546	....	35368	....	....	....	35368
RANIER	8980	1757	3000	185	....	....	1115	19389	962	....	35388	4690	....	44	40122
RAYMOND	9368	18831	15363	5782	702	397	2678	2118	5963	19432	80634	37220	12000	128	129982	
RED LAKE FALLS	38235	41131	64584	25978	....	....	15314	....	33426	66078	284746	194407	67000	103989	650137
REGAL	1670	47	790	....	....	....	....	....	253	110	2876	....	3000	....	5876
REMER	10369	12626	19605	104	2126	....	125	4716	5918	945	56534	3698	2500	197	62929
RENVILLE	25910	35463	30634	33184	60	....	1296	2250	17250	33757	174804	221571	45000	6479	447854
REVERE	4273	480	3352	1090	....	....	....	2216	581	....	11992	1263	....	14130	27385
RICE	9708	21071	5757	....	....	....	1159	10986	12520	13	61214	1170	....	....	62384
RICHMOND	16973	19681	13284	1137	15	....	168	9611	10319	....	71188	15849	....	87	87124
RICHVILLE	871	35	1890	....	....	....	20	....	613	....	3429	....	....	....	3429
RIVERTON	2829	299	1664	1582	....	....	1230	1770	1279	....	10653	1187	....	10727	22557
ROCK CREEK	6152	2604	20136	....	....	....	....	....	431	....	29323	490	....	19	29822
ROCKFORD	19981	23790	21895	14364	1000	....	377	....	9706	35029	125142	84496	65000	51027	325665
ROCKVILLE	3945	3417	3582	....	....	....	....	28950	548	....	40442	1091	....	3615	45148
ROGERS	13866	10436	8218	....	....	....	7441	19036	2399	620	62016	29109	3500	1544	96169
ROLLINGSTONE	9556	2958	3981	4158	270	....	1016	8391	684	13141	44155	122638	10016	1946	178755
RONNEBY	1188	225	362	45	....	....	....	....	221	....	2041	....	....	135	2176
ROOSEVELT	1400	90	1400	....	....	....	89	....	7352	....	10331	499	....	....	10830
ROSCOE	3183	260	1529	7	....	....	2250	....	100	....	7329	2586	....	3152	13067
ROSE CREEK	6408	4064	4517	1596	....	....	174	890	6177	11319	35555	1098	22000	31560	90213
ROTHSAY	23736	7679	13464	16714	....	....	1554	2558	3225	....	68930	37950	....	134	107014
ROUND LAKE	10644	16755	4162	5275	....	....	1216	....	16377	678	55107	14527	1000	....	70634
ROYALTON	4578	7306	13547	7845	....	340	387	....	2038	4835	40876	1878	3561	....	46315
RUSH CITY	23422	41835	42402	6529	50	1801	3313	26819	6950	18845	171966	109787	30000	3188	314941	
RUSHFORD (CITY)	25400	40081	40208	17706	3901	5288	36038	....	19102	2491	190215	155541	8608	12127	366491
RUSHFORD (V)	5167	532	13266	....	595	....	....	....	2719	....	22279	12846	....	....	35125
RUSHMORE	4481	4371	13332	9309	....	....	....	6651	841	2361	41346	9640	9000	8424	68410
RUSSELL	7125	12801	15993	9710	716	....	702	....	14411	9545	71003	4294	10000	12230	97527
RUTHTON	2434	5723	8473	225	10	666	300	....	12899	....	30730	10223	....	2027	42980
RUTLEDGE	1440	300	2091	....	....	....	6	....	263	....	4100	....	....	43	4143
SABIN	8787	5890	6500	6175	....	....	39	20491	2346	....	50228	....	....	287	50515

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAXABLE VALUE	REVENUE RECEIPTS												NON-REVENUE TOTAL GOVT. RECEIPTS	
		COLLECT 1976	TAX LEVY			LICENSE AND PERMITS			FINES AND FEITS		FEES AND GRANTS AIDS		FROM PUBLIC SERVICE ENTERPR. ALL OTHER		
			SPECIAL TAXES	ASSMTS											
SACRED HEART	707	963780	31496	30495	560	354	208	63953	14193	2500	5254	117517	379995	341	497853
SANBORN	505	869705	23630	20887	707	9018	490	25756	10984	.....	2722	70564	.....	21740	92304
SANDSTONE	1641	1623989	43409	38946	13303	2368	2242	144188	37190	.....	8604	246841	80000	71731	398572
SARGFANT	85	186020	2601	2189	....	24	....	3165	58	....	315	5751	.....	26	5777
SARTELL	2027	6730754	157558	151858	121428	12508	3516	281996	40910	....	32495	644711	.....	1827588	2472299
SCANLON	1132	1919541	74421	54676	....	8077	....	107442	....	....	8683	178878	.....	10141	189019
SEAFORTH	132	155967	4040	3338	....	856	....	5610	960	....	540	11304	.....	12	11316
SEBEKA	668	815278	29399	22880	....	410	3527	79743	39202	30000	3374	179136	.....	....	179136
SEDAN	55	54545	507	472	....	1049	....	1735	676	....	140	4072	.....	....	4072
SHAFER	149	267582	5705	5421	6864	3042	400	8344	1585	....	499	26155	.....	4	26159
SHELLY	260	344362	17425	14277	300	1022	94	15379	6269	13209	2899	53449	.....	1451	54900
SHERBURN	1190	1802854	88736	71051	48977	....	....	102929	9587	58847	16373	307764	.....	....	307764
SHEVLIN	185	162813	1000	1093	....	2790	....	9732	126	....	295	14036	.....	173	14209
SILVER LAKE	694	1145973	38218	31820	1500	1293	4507	63711	19333	46500	126	168790	.....	2023	170813
SKYLINE	400	1308719	8062	6467	....	....	18	9512	131	....	1055	17183	.....	660	17843
SLAYTON	2351	4000278	298741	228915	26057	1033	2137	235023	16262	49212	13319	571958	165000	....	736258
SOBIESKI	189	236268	1243	816	....	3211	....	3697	265	....	100	8089	1196	301	9586
SOLWAY	96	71991	1000	649	....	1374	....	2889	505	....	5417	.....	....	....	5417
SOUTH HAVEN	238	274879	7600	5946	2554	443	175	17871	951	10055	3154	41149	.....	455	41604
SOUTH INTL. FALLS	2116	3206954	78538	87891	43238	18962	2290	178101	25632	3213	8763	368090	78440	2711	449241
SPICER	586	1567827	38913	34384	25828	12131	1631	44612	2112	2153	17011	139862	.....	27139	167001
SPRING GROVE	1290	2149228	82745	66823	20120	735	1492	84154	67846	42034	6456	289660	.....	6060	295720
SPRING HILL	90	128852	894	384	....	1631	....	2023	114	....	65	4217	.....	....	4217
SPRING PARK	1603	6240128	92171	83122	44300	21664	9234	66865	64	....	15687	240936	.....	6180	247116
SQUAW LAKE	113	113364	....	....	3683	....	4583	607	....	330	9203	.....	66	9269	
ST. ANTHONY	66	105136	201	172	....	774	....	1452	....	....	150	2548	.....	....	2548
ST. BONIFACIUS	806	1984522	18937	14546	77267	6966	2219	40995	21778	....	5230	169001	.....	384461	553462
ST. CHARLES	1942	4036742	156464	150442	52199	933	1098	165082	26537	....	16306	412597	.....	101649	514246
ST. CLAIR	488	758002	39568	33359	43788	621	826	28479	8866	35800	4576	156315	.....	40915	197230
ST. FRANCIS	1155	2345933	35058	28620	50231	2558	1845	41885	7842	....	3156	136137	.....	7164	143301
ST. HILAIRE	337	329273	1729	1695	4575	1959	...	7679	3276	19200	4929	43313	.....	1208	44521
ST. JOSEPH	1786	2595089	64021	49951	35936	9652	7387	262211	35167	....	22364	422668	25044	713	448425
ST. LEO	153	141038	900	560	6599	89	...	38961	3630	11000	....	60839	.....	136	60975
ST. MARTIN	188	408166	6702	6640	27248	1636	...	59765	2164	....	3702	101155	13000	3000	117155
ST. MARYS POINT	352	1006133	8607	6654	....	144	....	6536	8	....	....	13342	.....	....	13342
ST. MICHAEL	1021	2368703	35701	28470	48965	14911	880	71346	868	....	5446	170886	.....	52264	223150
ST. ROSA	93	129912	1468	742	....	938	....	2058	....	....	150	3888	.....	....	3888
ST. STEPHEN	331	481353	5507	3979	....	2100	2172	19018	60	....	65	27394	.....	84	27478
ST. VINCENT	177	113503	2000	1563	....	8	...	4290	....	....	1200	7061	.....	....	7061
STACY	278	747428	5509	4874	....	290	18	11517	1560	4000	228	22487	.....	....	22487
STARBUCK	1138	1844212	62039	43062	7969	1241	3904	78209	38719	586	9945	183635	.....	408	184043
STEEN	191	165645	1781	1827	4131	12	...	6303	1004	....	1007	14284	.....	44	14328
STEPHEN	904	1525831	25695	17943	49575	2700	125	68607	22959	183000	12437	357346	.....	40643	397989
STEWART	666	911392	42033	34397	180	432	2075	73448	13853	20000	2216	146601	55000	630	202231
STOCKTON	346	517712	7455	6096	....	2456	12	53157	612	....	111	62444	274000	15635	352079
STORDEN	364	536057	29306	25784	608	169	40	28869	743	2876	....	59089	.....	....	59089
STRANDQUIST	138	89692	2000	1754	....	4058	...	7421	2	390	966	14591	.....	....	14591
STRATHCONA	31	16552	325	257	....	12	...	1328	....	126	73	1796	.....	....	1796
STURGEON LAKE	167	214259	2063	954	....	2742	161	5867	373	....	134	10231	.....	39	10270
SUNBURG	144	142655	3673	2868	....	30	...	12735	....	....	10	15643	.....	8	15651

T-4A
CLASSIFICATION OF C. DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

- CURRENT EXPENSE

GENL. GOVT.	PUBLIC SAFETY	SANI- HWYS.	TATION	HEALTH LIBRS.	RFCREA- TION	PUBLIC SERVICE ENTERPR.	ALL OTHER	INTEREST PAYMENTS	CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEMP.	CONTRIB. TO		TOTAL ALL OTHER	TOTAL GOVT. DISBRS.
												CONTRIB. TO PUBLIC ENTERPR.	TOTAL ALL OTHER		
SACRED HEART	12247	22577	25523	8252	....	....	674	367	....	2209	71849	235822	12000	341	320012
SANBORN	7884	10371	13390	11476	75	....	4369	1170	5522	1536	55793	22925	3000	6143	87861
SANDSTONE	29908	32156	44726	15857	73	591	11602	....	20393	26899	182205	79786	98000	25629	385620
SARGEANT	1920	....	937	1323	....	....	79	....	4108	....	8367	....	....	26	8393
SARTELL	71649	83747	47052	47090	....	....	15691	....	8697	64578	338504	258768	75000	1820720	2492992
SCANLON	40100	22750	44735	479	....	....	5208	8723	37758	5980	165733	13199	1800	15706	196438
SEAFORTH	1533	1346	4531	1202	....	....	1135	....	837	....	10584	2072	....	12	12668
SEBEKA	13956	48625	15696	15223	50	....	1824	....	11789	1462	108625	130931	5000	....	244556
SEDAN	705	1632	537	....	120	....	....	....	....	....	2994	825	....	116	3935
SHAFER	2618	4531	2487	84	....	....	....	5239	....	1736	16695	18408	2000	4	37107
SELLY	5519	5879	5897	6523	....	....	3168	....	4050	1443	32479	15812	3000	451	51742
SHERBURN	41025	42253	29753	18384	....	721	1336	58480	9778	24220	225950	24706	17000	....	267656
SHEVLIN	1941	856	2058	704	....	....	77	....	304	....	5940	6533	....	468	12941
SILVER LAKE	29126	25884	35388	10269	5190	....	6821	4749	13649	5872	136948	24174	14250	23	175395
SKYLINE	933	1238	7595	....	....	....	816	2884	618	....	14084	1230	....	660	15974
SLAYTON	58107	70274	57859	317	....	10726	30101	....	28964	20684	277032	289055	21000	....	587087
SOBIESKI	2222	1510	3425	45	....	....	10	....	1035	56	8303	....	1110	279	9692
SOLWAY	1150	177	1314	....	....	....	....	....	979	....	3620	....	....	....	3620
SOUTH HAVEN	5259	5151	4042	1200	....	....	47	10804	2067	....	28570	12589	....	455	41614
SOUTH INTL. FALLS	20047	38520	63467	29053	50	....	3402	....	39297	20401	214237	139164	39000	2753	395154
SPICER	19630	16867	29228	11161	....	....	3447	....	5826	11430	97589	....	29000	....	126589
SPRING GROVE	24997	37605	31561	14855	2062	....	11735	43314	13745	16927	196801	51836	30000	6060	284697
SPRING HILL	1482	500	1470	815	....	....	....	....	221	21	4509	....	....	....	4509
SPRING PARK	45965	67858	14100	806	795	....	10005	45960	8994	....	194483	35101	....	128	229712
SQUAW LAKE	2521	....	2572	....	....	....	2492	....	309	....	7894	4825	....	66	12785
ST. ANTHONY	440	63	1479	....	....	....	....	....	18	....	2000	....	....	....	2000
ST. BONIFACIUS	13930	18490	8354	5563	546	....	44	13690	773	25741	87131	54148	24000	343825	509104
ST. CHARLES	45757	78093	47757	....	10054	31343	16186	7935	69917	25172	332214	56525	65000	186551	640290
ST. CLAIR	8756	18496	11802	9102	25	....	....	8421	2907	25540	85049	39419	25400	46315	196183
ST. FRANCIS	37684	30990	6564	....	....	....	2126	58879	13633	....	149876	14052	....	7164	171092
ST. HILAIRE	10707	231	4826	290	....	....	1000	8150	7825	4500	37529	....	2000	1208	40737
ST. JOSEPH	47174	61603	39888	33014	....	....	10749	3126	1655	18052	215261	180138	32500	345	428244
ST. LEO	3371	3146	3597	4137	....	....	....	16042	3256	1325	34874	720	2031	25000	62625
ST. MARTIN	5781	676	4188	1933	....	....	....	9051	....	2966	24595	86553	2233	6000	119381
ST. MARYS POINT	1820	4944	1992	....	....	....	990	....	1723	....	11469	462	....	....	11931
ST. MICHAEL	34530	11933	20569	1686	1021	....	2577	6362	3172	9606	91456	54489	15000	42711	203656
ST. ROSA	481	106	1612	87	....	....	218	....	365	....	2869	....	....	....	2869
ST. STEPHEN	5786	17604	3274	....	....	....	....	....	2904	101	29669	....	1000	84	30753
ST. VINCENT	1144	1000	1579	....	....	....	148	....	635	....	4506	....	....	....	4506
STACY	5920	7240	7107	108	....	....	958	....	1446	....	22779	18354	....	....	41133
STARBUCK	11945	29833	49309	24980	351	....	9520	....	22140	5164	153242	9200	22500	408	185350
STEEN	3738	188	3129	1278	....	....	804	4131	1470	....	14738	....	....	....	14738
STEPHEN	16157	20462	44351	17065	25	....	1751	9978	36516	21352	167657	194828	34794	12107	409386
STEWART	19072	19693	13905	14817	....	....	....	....	23409	725	91621	12967	5000	....	109588
STOCKTON	3354	339	2530	6361	207	....	100	....	481	9438	22810	88650	260000	8154	379614
STORDEN	4456	5492	10930	4387	728	....	2359	....	4816	4456	37624	850	7000	....	45474
STRANDQUIST	1503	1317	2395	83	260	....	792	....	289	....	6639	5813	....	....	12452
STRATHCONA	425	100	587	15	....	....	....	....	90	....	1217	....	....	....	1217
STURGEON LAKE	1092	4323	2349	....	....	....	72	....	3	....	1839	1187	....	39	9065
SUNBURG	2432	4128	2249	....	....	....	566	....	50	....	9425	269	....	8	9702

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

POP.	TAXABLE VALUE	REVENUE RECEIPTS										NON-REVENUE			TOTAL GOVT. RECEIPTS
		TAX LEVY COLLECT 1976		SPECIAL TAXES ASSMTS		LICENSE AND FOR- PERMITS		FINES AND FEITS		FEES AND GRANTS AND AIDS		FROM PUBLIC SERVICE ENTERPR. ALL		BORROW- ING	ALL OTHER
SUNFISH LAKE	299	2201862	14268	14635	....	1415	1409	8468	1200	....	1884	29011	....	184	29195
SWANVILLE	300	337666	20297	15270	5066	165	...	37959	5000	....	5267	70727	....	10	70737
TACONITE	352	4982389	155488	96476	....	656	...	59112	4617	....	20841	181702	....	30	181732
TAMARACK	100	102674	1001	861	....	1304	...	24066	85	....	780	27096	....	40	27136
TAOPI	59	62638	500	347	....	1641	26	1535	75	....	282	3906	....	....	3906
TAUNTON	195	247408	2501	2095	252	4631	215	4783	64	....	191	12231	....	....	12231
TAYLORS FALLS	587	1792568	47413	38791	1795	6248	3779	45060	1692	....	3934	101299	....	150	101449
TENNEY	24	21756	540	526	....	....	....	1054	...	....	....	1580	....	....	1580
TENSTRIKE	138	154525	1599	1543	....	2800	...	3393	...	....	564	8300	....	....	8300
THOMSON	159	1414247	8739	7552	....	29	...	22489	...	....	1087	31157	....	....	31157
TINTAH	167	180495	2000	1612	....	1236	390	8213	285	758	256	12750	....	9781	22531
TONKA BAY	1456	6567571	90102	74458	187319	11042	2337	48360	77239	....	17966	418721	....	597	419318
TOWER	699	802760	19957	17481	....	2614	1016	37756	64640	33600	8003	165110	2800	23432	191342
TRAIL	99	116220	600	544	604	1049	...	4176	3	....	980	7356	....	7	7363
TRIMONT	835	1337531	63519	52587	1850	507	1654	76542	15077	....	13489	161706	740704	13885	916295
TROMMALD	82	150619	3725	3615	....	1350	...	6771	17	....	821	12574	....	675	13249
TROSKY	109	155877	467	360	....	3052	77	2090	1303	....	929	7811	....	400	8211
TRUMAN	1137	1991167	79676	71366	6210	1036	1432	79941	26292	17003	124621	332901	1205535	388	1538824
TURTLE RIVER	50	69561	570	510	....	3350	...	884	13	....	136	4893	....	....	4893
TWIN LAKES	230	923522	25822	21915	317	83	...	20954	8	....	1418	44695	....	10	44705
TWIN VALLEY	868	988783	22544	17356	2775	758	893	5798	20523	32900	9045	142238	....	128	142366
TYLER	1069	1859089	41012	35415	10650	6105	1193	52275	66235	33512	8488	213873	....	42582	256455
ULEN	486	532626	26770	22983	5202	628	820	51459	12945	....	1594	95631	....	30039	125670
UNDERWOOD	278	372138	13899	10118	672	141	102	33003	11153	7500	1647	64336	....	11077	75413
UPSALA	312	574083	18795	13467	3594	146	...	22171	3991	....	1318	44687	....	320	45007
URBANK	125	129440	215	150	....	1556	...	2672	4	....	119	4501	....	5	4506
UTICA	240	453589	14002	9622	11659	2694	905	29002	3708	....	2072	59662	....	4508	64170
VERGAS	281	384516	5599	4158	4726	390	...	13088	8993	....	2715	34070	....	500	34570
VERMILLION	414	741410	5424	3258	13268	3008	455	12342	5135	....	4874	42340	....	6363	48703
VERNDALE	570	705556	6999	6303	1824	149	1939	40338	13740	5500	10726	80519	....	....	80519
VERNON CENTER	347	590269	14450	9562	....	102	3469	16395	13462	19207	673	62870	....	15704	78574
VESTA	330	468028	20626	18148	38	119	...	20351	4191	8000	1339	52186	....	56	52242
VICTORIA	1046	3043450	56328	49984	36210	6025	2714	43867	17799	....	14274	170873	....	152012	322885
VIKING	118	107322	3860	2028	....	24	...	7704	200	....	844	10800	....	....	10800
VILLARD	221	247410	6502	5323	....	1068	...	13030	2896	....	676	22993	....	406	23399
VINING	121	99274	2500	2224	....	1624	...	9916	8	....	201	13973	....	17	13990
WABASHA	2371	3910490	129476	117824	86267	13209	1790	237102	15261	44000	22148	537601	....	1370	538971
WABASSO	738	1082169	39055	33844	14148	3310	1228	54590	30888	....	10366	148374	....	9703	158077
WAHKON	208	419865	11231	9251	16609	402	160	255749	...	5000	400	287571	295000	18058	600629
WALDORF	285	511858	22071	18207	1322	117	...	29591	2913	5000	341	57491	....	48	57539
WALKER	1073	2401008	61586	54047	4413	5715	1505	116639	54237	62167	87318	386041	....	5875	391916
WALNUT GROVE	756	1168072	38885	34564	7824	242	1206	62859	12220	10000	8042	136957	....	20882	157839
WALTERS	152	136166	4499	3278	....	906	...	9863	2704	....	244	16995	....	6015	23010
WALTHAM	189	258173	8502	7757	1230	54	...	6965	50	9002	1158	26216	....	....	26216
WANAMINGO	574	1521010	69830	59278	27747	277	330	57576	21383	4245	4019	174855	....	160	175015
WANDA	124	199117	3234	2730	....	6654	...	7681	2863	5000	262	25190	....	133	25323
WARBA	148	172215	3501	2451	....	1586	...	8649	91	....	11035	23812	....	....	23812
WARREN	1999	2474758	73847	65678	42464	7802	2096	106331	53189	150588	18225	446373	83908	4755	535036
WARROAD	1086	1582734	31227	27602	11191	308	...	300598	34093	51046	13862	438700	....	....	438700
WATERTOWN	1747	3030417	77527	64470	85152	16862	2028	93897	21318	32882	11972	328581	....	8207	336788

T 4A
CLASSIFICATION OF C DISBURSEMENTS - 1976
(UNDER 2,500 POPULATION)

	CURRENT EXPENSE													CONTRIB.			TOTAL ALL GOVT. DISBRS.		
	GENL. GOVT.	PUBLIC SAFETY	HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	PUBLC ENTERPR.	SERVICE	ALL OTHER	INTEREST PAYMENTS	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT REDEM.					
														TO					
SUNFISH LAKE	6643	16394	2270	....	251	....	1729	.....	1082	.....	28369	.....	.....	122	28491	
SWANVILLE	11999	3574	12061	6949	....	....	2668	2500	3662	4295	47708	....	3243	10	50961	
TACONITE	11922	13716	19740	3653	....	500	15206	1785	8393	....	74915	10675	....	110030	195620	
TAMARACK	4064	1272	2618	46	....	....	635	....	309	....	8944	4144	....	40	13128	
TAOPI	1804	80	1660	25	....	....	888	....	420	....	4877	....	....	16	4893	
TAUNTON	3300	340	3173	2666	210	....	....	....	796	....	10485	200	....	2500	13185	
TAYLORS FALLS	13134	21438	28935	700	....	2022	1632	2111	2251	....	72223	2582	....	150	74955	
TENNEY	218	....	302	....	....	....	150	....	73	....	743	....	....	....	743	
TENSTRIKE	1975	258	10046	....	....	....	....	....	35	....	12314	....	....	....	12314	
THOMSON	6899	3859	4068	90	....	....	30	....	2452	....	17398	15639	....	....	33037	
TINTAH	3911	3298	4955	154	....	....	....	....	19	....	12337	5136	....	....	17473	
TONKA BAY	26519	51476	27406	53840	....	....	12626	137972	9144	20647	339630	6692	49000	586	39508		
TOWER	26046	21680	20993	16433	....	....	44560	1656	25298	2740	159406	2127	13777	13932	189242		
TRAIL	1056	1979	1463	323	....	....	....	....	3598	78	8500	6778	....	7	15285	
TRIMONT	22316	25783	11875	10324	1598	763	1678	4830	17582	45669	142418	637427	15000	3733	798578				
TROMMADU	3329	....	2482	527	....	....	....	250	2281	....	8869	....	....	675	9544	
TROSKY	2134	760	2970	1200	....	....	....	3310	503	....	10877	....	....	....	10477	
TRUMAN	32928	31362	33855	10586	10851	....	15783	....	10361	64461	210187	14890	1745000	388	1470465		
TURTLE RIVER	2736	....	452	....	....	....	....	....	216	....	3404	....	....	2931	6335	
TWIN LAKES	5147	468	1493	5152	....	....	....	9495	1476	1222	24453	4871	4000	10	33334	
TWIN VALLEY	14586	25055	12196	16234	1024	....	1949	3080	4417	3383	81924	40522	9000	128	131574			
TYLER	30664	36180	30769	15155	....	1236	14327	....	3694	34754	166779	173717	20000	33073	393569		
ULEN	9718	19766	8209	15760	....	....	893	14461	10771	....	79578	32570	....	25039	137187	
UNDERWOOD	3537	6843	6582	5985	167	....	....	34212	2129	6025	65480	2710	7075	1077	76342		
UPSALA	5545	5501	6198	3042	....	....	56	8785	6022	2813	37962	1102	7000	320	46384		
URBANK	2211	215	723	....	....	....	645	....	881	....	4675	780	....	....	5455	
UTICA	7122	11717	19912	1509	....	....	....	....	2609	6642	49511	....	3986	27966	81463	
VERGAS	2968	1129	3583	7534	....	....	1636	....	1416	12231	30497	8254	7969	6755	53475	
VERMILLION	6248	6413	8081	10576	10	....	411	....	3300	4689	39728	....	5000	1363	46091	
VERNDALE	5820	23451	6540	10344	....	....	1843	....	8665	4020	60683	286	5000	1394	67363	
VERNON CENTER	2964	11279	22660	9724	25	....	226	....	13545	2659	63082	7965	847	5704	77598		
VESTA	5899	5593	8090	3228	45	216	2069	3508	3543	32191	1020	5000	56	38267			
VICTORIA	32437	18846	20765	9471	....	....	3718	10607	6724	11138	113706	21659	24000	165864	325229		
VIKING	1950	1153	2752	....	....	....	....	....	996	....	6851	3738	....	....	10589	
VILLARD	4291	3958	3639	2004	....	....	1718	....	100	....	15710	7130	....	406	23426	
VINING	587	920	2626	....	....	....	94	....	206	....	4433	4595	....	17	9045	
WABASHA	47699	60779	58158	1500	60	19576	38188	....	13269	111823	351052	114107	119000	218	584377			
WABASSO	14493	14391	26808	15824	1596	4067	4587	349	3643	27339	113097	25958	16000	3083	158138				
WAHKON	2808	8983	6730	3645	....	....	380	....	3319	17259	43124	181451	295000	39609	559184	
WALDORF	8200	8827	14355	....	....	....	1189	2000	1499	3425	39495	7817	3200	48	50560	
WALKER	51288	56265	35103	2988	18664	2182	18772	26853	17654	862	230631	38343	3000	5871	277845				
WALNUT GROVE	15878	24067	19843	10974	1341	....	5276	....	10818	4335	92532	33578	15000	4621	145731		
WALTERS	4382	1103	3221	1768	....	....	1022	....	95	....	11591	4624	....	15	16230	
WALTHAM	5715	62	5126	....	....	....	2145	30	361	988	14427	....	3000	....	17427	
WANAMINGO	6614	15695	26854	11467	20	....	7936	....	12470	26487	107543	6466	40000	160	154169		
WANDA	1388	4007	4052	3663	....	....	79	....	2491	....	15680	4887	....	133	20700	
WARBA	2213	3160	1379	412	....	....	100	....	2296	....	9560	5801	....	....	15361	
WARREN	34764	68029	40565	39861	120	2000	36053	23504	40270	12476	297642	173793	40000	31865	543300				
WARROAD	20258	34061	37478	18839	2130	1529	11263	....	31513	21596	178667	183854	28000	1610	392131			
WATERTOWN	23983	25854	36468	27235	74	163	3106	15132	18543	44135	194693	79007	48840	6877	329437				

TABLE 3A
CLASSIFICATION OF CITY RECEIPTS - 1976
(UNDER 2,500 POPULATION)

REVENUE RECEIPTS																			
POP.	TAX LEVY			LICENSE AND FOR- PERMITS			FINES AND FEITS			FEES AND GRANTS AND AIDS			FROM PUBLIC SERVICE ENTERPR. ALL			NON-REVENUE			TOTAL GOVT. RCPTS
	TAXABLE POP.	COLLECT 1976	SPECIAL TAXES	ASSMTS												BORROW- ING	ALL OTHER		
WATERVILLE	1539	2681462	155203	125483	21295	10913	2968	138797	24225	....	6811	330492	....	14377	344869		
WATKINS	785	1261596	24147	20805	....	10264	1546	55953	15494	....	1619	105681	....	6	105681	
WATSON	228	224328	9103	7722	....	160	50	19184	517	22500	462	50595	....	104	50699		
WAUBUN	345	433176	3500	2941	7663	444	....	20254	4088	24000	7725	67115	....	28165	95280		
WAVERLY	573	612136	26489	23198	4186	912	2792	61096	11228	10377	3030	116819	....	2215	119034			
WELCOME	694	1253503	53976	49107	5028	593	1300	82544	6985	24649	14938	185144	....	....	185144		
WENDELL	247	330989	17241	14920	....	178	....	14594	55	....	4936	34683	....	1345	3628
WEST CONCORD	718	1263173	42784	32164	6985	287	1353	70064	11056	30000	2456	154365	....	7091	161456			
WEST UNION	71	132655	....	....	....	1099	....	1619	195	....	14	2927	....	....	2927
WESTBROOK	990	1394216	55615	38952	5430	6896	246	74993	17840	8099	3430	155886	....	6456	162342			
WESTPORT	65	57081	800	710	....	607	....	1700	378	....	5060	9455	....	....	9455
WHALAN	114	99445	1600	1071	....	84	....	4603	4	3366	1059	10187	....	640	10827	
WHEATON	2029	3449727	82035	77879	32350	810	2640	115165	49505	....	29250	307599	....	63241	370840		
WILDER	132	130143	2555	2052	....	1016	15	4113	....	....	604	7800	....	....	7800
WILLENIE	687	852949	19840	20723	15764	3127	85	29357	14338	....	2082	85476	....	27853	113329		
WILLIAMS	264	179718	1695	1316	239	65	1301	14869	4272	2000	6408	30470	....	....	30470		
WILLOW RIVER	331	415493	5098	3470	238	3473	45	15394	6364	....	2583	31567	....	90	31657		
WILMONT	390	452011	11255	8812	....	201	1091	24432	3724	30000	4184	72444	....	6742	79186		
WILTON	119	320370	500	285	....	3171	124	3087	60	....	1819	8546	....	....	8546
WINGER	228	312853	9999	8032	17421	4395	....	96300	23518	....	70	149736	241000	20075	410811		
WINNEBAGO	1791	3137145	121313	106015	27925	1436	2539	117831	58893	20000	3514	338153	27370	23683	389206				
WINSTED	1266	2771407	118478	97393	34484	12860	4882	147179	45499	....	35631	377928	....	358763	736691		
WINTHROP	1391	2438666	89865	70636	64730	207	1097	61230	12348	....	12135	222383	870000	309157	1401540			
WINTON	294	162678	4181	4458	7597	146	....	8766	10	7300	1574	29851	....	1888	31739		
WOLF LAKE	58	83249	201	155	....	127	....	3603	3759	9000	25	16669	....	....	16669
WOLVERTON	171	291614	7442	6380	1021	703	....	15153	1372	....	1000	25629	....	911	26540	
WOOD LAKE	418	593134	28531	23122	110	671	275	44020	6485	10500	4829	90012	....	13908	103920			
WOODLAND	543	4601727	24876	21116	....	202	90	15899	858	....	2315	40480	....	78	40558	
WOODSTOCK	217	229144	6547	3437	....	2076	480	13858	3964	....	160	23975	12845	5190	42010		
WRENSHALL	147	1534121	26203	24441	501	2525	20	32485	370	....	3550	63892	....	41373	105265		
WRIGHT	132	180195	575	446	....	1889	....	2670	56	....	13	5074	....	5	5079
WYKOFF	450	639444	40963	35611	13334	185	1592	44904	19712	19000	19338	152676	....	48891	201567			
WYOMING	695	2617874	50499	37728	145581	14477	6912	511138	17100	....	34234	767170	1120363	4494	1892027			
YOUNG AMERICA	915	1812302	49399	38890	107234	8091	652	58240	29373	....	31146	273626	125000	1765000	2163626			
ZEMPLE	71	95775	170	145	....	2	....	893	....	....	1040	....	60	1100	
ZIMMERMAN	495	890854	7002	5093	139941	10418	2075	48361	270	....	1668	207826	....	337	208163		
ZUMBRO FALLS	203	203134	2925	2028	....	3997	....	5785	....	1307	1029	14146	....	....	14146
ZUMBROTA	1929	5902318	175712	156604	64215	3485	2360	136383	63273	....	18164	444484	....	154263	598747		
TOTAL	410724	21965393	9071483	582583	8170701	4572770	26120251	142416382											
	881121248	18246158	1604036	38010665	7703820	87962216	28333915												

TABLE 4A
CLASSIFICATION OF C DISBURSEMENTS - 1976
(UNDER 2,5 POPULATION)

	CURRENT EXPENSE												CONTRIB. TO PUBLIC SERVICE ENTERPR. OTHER											
	GENL. GOVT.	PUBLIC SAFETY	PUBLIC HWYS.	SANI- TATION	HEALTH	LIBRS.	RECREA- TION	ENTERPR.	ALL OTHER PAYMENTS	INTEREST CURRENT EXPENSE	TOTAL CURRENT EXPENSE	TOTAL CAPITAL OUTLAY	TOTAL DEBT	ALL OTHER	TOTAL DISBS.									
WATERVILLE	20779	51209	35309	22887	50	299	5666	204	25599	18505	180507	35598	20000	14377	250482									
WATKINS	13066	18253	10701	13958	....	....	478	6993	20366	4295	88110	20237	2500	102	110949							
WATSON	2418	4237	9929	17	20	....	621	9545	17531	....	44318	3605	....	104	48027						
WAUBUN	3576	13039	8359	3598	....	....	....	....	949	3060	32581	23998	5000	33700	95279					
WAVERLY	16117	17164	10972	14795	430	....	307	12465	8924	4378	85552	11199	10000	8965	115716								
WELCOME	34778	23529	21536	23266	....	....	951	....	....	27845	131905	9975	35000	....	176880				
WENDELL	4616	3250	9529	1253	....	....	1659	4271	6380	....	30958	5308	....	91	36357					
WEST CONCORD	8955	34526	8398	25428	1342	200	2125	6071	14600	6677	108322	56345	10500	12067	187234									
WEST UNION	482	535	781	143	....	....	520	....	330	....	2791	....	....	....	2791		
WESTBROOK	11752	23859	28853	13029	4434	2679	14440	....	5144	446	104636	50815	5000	9276	169727								
WESTPORT	947	262	1129	916	....	....	....	....	70	....	3324	....	5000	8324				
WHALAN	1438	1376	4489	153	177	....	64	....	1804	....	9501	1354	....	....	10855				
WHEATON	31922	52921	65418	43273	2079	7157	3697	162	19819	38655	265103	79559	62252	73058	479972									
WILDER	1469	1849	914	1561	132	....	....	....	647	....	6572	....	....	....	6572		
WILLENIE	12625	15848	17934	11297	....	....	1103	....	....	3800	62607	7722	26000	24706	121035					
WILLIAMS	6643	11049	3603	2451	....	....	932	....	5791	....	30469	1061	....	....	31530			
WILLOW RIVER	2442	2406	4880	2236	....	....	....	....	1526	5538	19028	2167	3915	....	25200				
WILMONT	4450	18090	11908	3298	....	....	1705	13544	9465	....	62460	1880	....	16742	81082					
WILTON	1412	927	2905	30	....	....	....	....	672	....	5946	....	....	5010	10956		
WINGER	7643	359	7888	4096	....	....	1698	....	3223	11636	36543	75130	241674	23241	376588						
WINNEBAGO	16349	47508	34662	34049	8555	6909	19129	....	8287	20358	195806	59866	45000	84457	385129								
WINSTED	21900	47707	44963	40797	1478	2249	10993	2329	55242	64306	291964	187633	50000	358663	888260									
WINTHROP	16200	31026	21316	8589	....	170	7418	....	15500	75025	175244	198970	910000	74191	1358405							
WINTON	1912	122	4443	3210	....	....	....	14197	1799	....	25683	209	....	1888	27780				
WOLF LAKE	3053	4689	1573	491	....	....	500	....	949	....	11255	4787	....	....	16042			
WOLVERTON	5689	2624	7515	1564	....	....	....	3486	....	....	20878	435	....	911	22224			
WOOD LAKE	7355	17833	8871	4463	....	....	759	98	4375	3117	46871	19638	7736	42021	116266							
WOODLAND	4864	23885	7075	2003	368	....	3940	....	1471	....	43606	....	....	78	43684				
WOODSTOCK	2209	2373	4867	2331	....	....	559	....	2901	....	15240	24625	....	190	40055				
WRENSHALL	10967	7048	3088	6063	....	....	1204	4055	2542	....	34967	11005	....	35163	81135					
WRIGHT	842	662	1567	1113	....	....	942	....	5	....	5131	....	....	5	5136			
WYKOFF	12606	26983	9126	13715	752	....	1496	....	1848	9934	76460	84776	10000	34976	206212							
WYOMING	24767	22781	16079	9880	....	....	3408	36462	20106	39160	172643	562042	1112000	4494	1851179							
YOUNG AMERICA	14261	11064	16141	19090	2400	2026	1578	24538	46949	138047	174005	231205	1690235	2233492								
ZEMPLE	889	174	1963	....	20	....	....	....	40	....	3086	130	....	....	3216		
ZIMMERMAN	11381	13696	11018	4240	35	....	12	155032	5544	....	200868	14238	....	347	215453						
ZUMBRO FALLS	3257	160	2896	16	....	....	146	....	8407	....	14882	2993	....	....	17875			
ZUMBROTA	40587	52672	72723	5671	19907	10844	9777	9250	16946	107026	345403	154347	55000	61413	616163									
TOTAL	8520634	11134302	592708	2605327	5483368	57579693	14467229	11813450	5847822	496650	4958007(1)	6127425	35487120 (2)	31180161	138714203									

(1) Contribution to Public Service Enterprises includes contribution for current expense only.

(2) Capital Outlay includes contributions to Public Service Enterprises for capital outlay - see table 5 for details.

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
ADA	553	2965	25138	48959	169	.....	17817	95601
ADAMS	209	335	9402	36899	.....	26608	.....	73453
ADRIAN	.....	7056	951	.....	.....	.....	2289	10296
AFTON	.....	.....	15229	.....	15000	.....	.....	30229
AITKIN	.....	17989	51815	2773	.....	.....	.....	72577
ALBANY	13448	6264	2248	11690	14644	.....	.....	48294
ALBERTVILLE	.....	.....	61087	.....	10192	.....	502	71781
ALDEN	4000	10618	4300	4000	4164	.....	.....	27082
ALTURA	.....	.....	730	41788	.....	2960	.....	44748
ALVARADO	.....	.....	.....	.....	.....	.....	.....	730
AMBOY	.....	1245	6003	520	1172	.....	.....	8940
ANNANUALE	5143	8252	13533	12289	155	.....	2520	41892
APPLETON	411976	8951	13395	38221	1092	35731	495	509861
ARCO	.....	.....	3973	.....	.....	.....	.....	3973
ARGYLE	.....	.....	2697	.....	.....	6992	.....	9689
ARLINGTON	199	5212	26043	15526	4242	34635	3298	89155
ASHBY	.....	.....	.....	13457	.....	.....	.....	13457
ASKOV	.....	2596	.....	.....	.....	.....	.....	2596
ATWATER	1862	.....	490	8413	3198	.....	17363	31326
AUDUBON	.....	11415	25588	.....	3977	.....	.....	40980
AVOCA	.....	.....	1092	.....	.....	.....	1323	2415
AVON	.....	.....	14258	766835	.....	.....	.....	781093
BACKUS	178	573	.....	.....	150	930	.....	1831
BADGER	.....	.....	9903	645	237	.....	306	11091
BAGLEY	2105	402	67633	.....	.....	.....	.....	70140
BALATON	.....	3672	5566	606	659	.....	.....	10503
BARNESVILLE	607	1416	16598	26594	21634	13186	798	80833
BARNUM	.....	2093	1955	.....	.....	905	.....	4953
BARRETT	.....	400	4226	.....	.....	.....	.....	4626
BATTLE LAKE	2563	20767	3762	.....	765	902	.....	28759
BAUDETTE	.....	4530	56896	655	5890	.....	2239	70210
BAXTER	.....	3895	.....	29135	.....	.....	.....	33030
BEAVER BAY	.....	.....	4950	.....	.....	.....	1078	6028
BEAVER CREEK	.....	7571	.....	.....	.....	.....	.....	7571
BECKER	.....	45179	.....	.....	.....	.....	8525	53704
BELGRADE	.....	805	.....	1800	.....	.....	.....	2605
BELLECHESTER	140	.....	.....	.....	.....	.....	.....	140
BELLINGHAM	.....	6061	.....	.....	.....	.....	.....	6061
BELTRAMI	3000	.....	.....	.....	.....	.....	.....	3000
BELVIEW	.....	2995	800	.....	.....	.....	.....	3795
BERTHA	.....	7912	.....	38484	.....	21157	.....	67553
BETHEL	.....	1168	.....	.....	.....	.....	.....	1168
BIG FALLS	.....	108	6538	.....	2500	.....	.....	9146
BIG LAKE	5955	960	948	.....	.....	.....	4500	12363
BIGELOW	.....	547	.....	.....	.....	.....	.....	547
BIGFORK	.....	9444	.....	.....	.....	.....	.....	9444
BINGHAM LAKE	.....	1526	.....	.....	2418	1000	.....	4944
BIRCHWOOD	.....	.....	.....	.....	5783	.....	.....	5783
BIRD ISLAND	.....	.....	598	1351	2886	.....	.....	4835
BISCAY	.....	.....	.....	.....	205	.....	.....	205
BIWABIK	.....	7971	23950	35084	38428	.....	4377	109810
BLACKDUCK	.....	.....	86938	9283	1148	.....	.....	97369
BLOMKEST	.....	.....	.....	1923	.....	.....	.....	1923
BLOOMING PRAIRIE	.....	.....	1325	52523	.....	.....	.....	53848

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,nd POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
BLUFFTON	.....	642	.....	4323	.....	.....	.....	4965
BOVEY	.....	.....	.....	8750	.....	12620	10850	32220
BOY RIVER	410	.....	.....	.....	.....	.....	.....	410
BOYD	1056	5975	20685	158	248	.....	150	28272
BRAHAM	.....	3875	.....	.....	.....	.....	1350	5225
BRANCH	.....	.....	35238	.....	.....	.....	.....	35238
BRANDON	.....	1362	890	.....	.....	.....	.....	2252
BREEZY POINT	.....	5195	.....	.....	.....	.....	.....	5195
BREWSTER	.....	2800	781	254838	.....	.....	.....	258419
BRICELYN	.....	.....	6963	.....	.....	.....	.....	6963
BROOKSTON	3510	175	.....	.....	.....	.....	.....	3685
BROOTEN	995	7508	449756	5207	.....	.....	.....	463466
BROWERVILLE	.....	.....	.....	.....	.....	.....	1448	1448
BROWNS VALLEY	.....	5512	.....	.....	.....	.....	677	6189
BROWNSDALE	.....	1854	146	.....	.....	.....	.....	2000
BROWNSVILLE	.....	.....	8047	.....	.....	.....	.....	8047
BROWNTON	.....	.....	6413	5267	.....	.....	.....	11680
BUFFALO LAKE	98188	3000	8034	.....	.....	.....	.....	109222
BUHL	595	6690	10675	3053	.....	3911	53755	78679
BURTRUM	1306	297	.....	12088	.....	.....	.....	1603
BUTTERFIELD	.....	220	.....	.....	.....	.....	.....	12308
BYRON	.....	14000	2466	.....	3627	.....	3675	23768
CALLAWAY	.....	708	.....	.....	.....	.....	.....	708
CALUMET	135	.....	.....	.....	.....	14863	312	15310
CAMPBELL	.....	.....	.....	.....	.....	5221	.....	5221
CANBY	119	6296	65472	1792	3763	.....	.....	77442
CANNON FALLS	91744	9600	60430	65885	10919	.....	.....	238578
CANTON	204	18497	4000	3290	.....	.....	338	26329
CARLOS	16011	.....	.....	.....	.....	.....	.....	16011
CARLTON	335	2552	16829	.....	13686	.....	.....	33402
CARVER	.....	386	.....	.....	2912	.....	.....	3298
CASS LAKE	478	4174	1550	14794	.....	184393	.....	205389
CENTER CITY	.....	.....	700	402487	.....	.....	.....	403187
CENTERVILLE	.....	.....	.....	9423	.....	.....	.....	9423
CEYLON	.....	.....	13218	.....	3500	.....	.....	16718
CHATFIELD	6476	5386	232569	.....	3824	120022	12804	381081
CHISAGO CITY	.....	11097	.....	.....	.....	257407	.....	268504
CHOKIO	14070	15455	26143	.....	.....	.....	.....	55668
CLARA CITY	2952	1011	9051	752	218	.....	10853	24837
CLAREMONT	113	100	54090	.....	.....	.....	.....	54303
CLARISSA	.....	.....	.....	.....	.....	23538	6000	29538
CLARKFIELD	49223	55747	6298	72893	.....	43506	1300	228967
CLARKS GROVE	.....	.....	56481	12378	.....	.....	.....	68859
CLEAR LAKE	.....	2024	2080	3653	1642	.....	.....	9399
CLEARWATER	375	36267	.....	.....	.....	.....	115	36757
CLEMENTS	.....	504	.....	.....	302	.....	.....	806
CLEVELAND	.....	493	.....	1799	.....	.....	.....	2292
CLIMAX	.....	.....	.....	5359	.....	22147	.....	27506
CLINTON	.....	3428	.....	.....	.....	.....	.....	3428
CLITHERALL	853	.....	.....	.....	.....	.....	.....	853
COKATO	.....	.....	3725	26949	.....	.....	125819	156493
COLD SPRING	7262	42983	94902	76348	5818	121897	.....	349210
COLERAIN	14192	47350	12197	.....	.....	.....	.....	73739
COLOGNE	.....	.....	11616	.....	.....	.....	.....	11616
COMFREY	.....	1170	19064	.....	9563	.....	.....	29797

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
COMSTOCK	.....	.....	32789	.....	1750	.....	.....	34539
CONGER	.....	315	1685	.....	5200	.....	.....	7200
COOK	.....	.....	3600	.....	.....	.....	.....	3600
CORRELL	.....	523	.....	.....	.....	.....	.....	523
COSMOS	.....	38675	2458	8841	3922	.....	.....	53896
COTTONWOOD	1948	3790	7132	15079	.....	.....	540	28489
COURTLAND	227	23566	.....	.....	.....	.....	.....	23793
CROMWELL	.....	29423	.....	.....	.....	.....	130	29553
CROSBY	787	383	11766	12085	512	.....	1320	26853
CROSS LAKE	.....	10029	3670	.....	1121	.....	.....	14820
CURRIE	.....	146	.....	11406	3720	.....	.....	15272
CUYUNA	.....	2109	1500	.....	.....	.....	.....	3609
CYRUS	.....	4566	.....	.....	.....	.....	.....	4566
DALTON	.....	31916	.....	.....	.....	.....	.....	31916
DANUBE	1981	.....	.....	428492	.....	.....	1550	432023
DANVERS	.....	11998	10409	.....	.....	.....	.....	22407
DARFUR	1274	.....	5291	.....	.....	.....	.....	6565
DARWIN	.....	.....	5555	.....	8605	.....	.....	14160
DASSEL	267	.....	3961	19962	237	.....	.....	24427
DAWSON	1758	.....	3000	1648	847	.....	17510	24763
DE GRAFF	.....	.....	4915	.....	.....	.....	.....	4915
DEER CREEK	.....	.....	.....	.....	.....	.....	4844	4844
DEER RIVER	.....	19123	800	.....	.....	.....	.....	19923
DEERWOOD	.....	60177	4032	.....	256	.....	.....	64465
DELANO	3512	.....	84302	69917	1500	44477	117591	321299
DELA VAN	.....	.....	1587	.....	.....	.....	.....	1587
DELLWOOD	235	.....	8274	.....	.....	.....	.....	8509
DENT	.....	5975	.....	.....	.....	.....	.....	5975
DEXTER	199	2192	.....	5170	.....	.....	.....	7561
DILWORTH	2847	32563	142498	13040	700	30082	.....	221730
DODGE CENTER	4442	1635	418787	162478	.....	94916	4354	686612
DONNELLY	100	4741	.....	.....	.....	.....	.....	4841
DOVER	.....	4848	.....	161225	.....	.....	.....	166073
DUMONT	2980	.....	.....	.....	.....	.....	.....	2980
DUNDAS	.....	.....	4432	.....	2340	.....	.....	6772
DUNDEE	.....	.....	15235	.....	.....	.....	.....	15235
DUNNELL	.....	207	1248	.....	.....	.....	.....	1455
EAGLE BEND	658	61459	.....	.....	.....	.....	.....	62117
EAGLE LAKE	170	16875	89843	224606	4500	134764	7124	477882
EAST GULL LAKE	1847	.....	16077	.....	.....	.....	.....	17924
EASTON	.....	4083	5295	.....	2260	.....	.....	11638
ECHO	126	27390	11509	.....	.....	4524	.....	43549
EDEN VALLEY	442	6758	75695	24967	.....	.....	.....	107862
EDGERTON	.....	.....	.....	.....	1000	.....	.....	1000
EFFIE	.....	.....	.....	.....	.....	.....	518	518
ELBOW LAKE	.....	8304	38565	28959	.....	19306	36459	131593
ELGIN	.....	.....	10905	.....	.....	.....	.....	10905
ELIZABETH	.....	1072	.....	.....	170	.....	.....	1242
ELK RIVER	.....	9468	69478	3520	796	.....	.....	83262
ELKO	1382	.....	.....	.....	153	.....	.....	1535
ELKTON	.....	.....	.....	.....	.....	.....	500	500
ELLENDALE	.....	.....	.....	.....	1816	.....	16500	18316
ELLSWORTH	1942	.....	3742	.....	.....	.....	.....	5684
ELMDALE	.....	.....	3466	.....	.....	.....	.....	3466
ELYSIAN	.....	1000	1320	23797	.....	.....	.....	26117

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
EMILY	11814	10549	.....	.....	.....	.....	22363
EMMONS	3104	5662	2143	.....	.....	.....	10909
ERHARD	109	.....	.....	109
ERSKINE	14162	2359	843	.....	.....	17364
EVAN	247	.....	.....	247
EVANSVILLE	317	5653	9250	10381	110	2795	.....	28506
EYOTA	11955	.....	6287	.....	.....	.....	18242
FAIRFAX	1407	.....	992	.....	.....	.....	2399
FELTON	8462	.....	.....	.....	481	8943
FERTILE	6079	6079
FIFTY LAKES	1430	.....	.....	.....	.....	384	1814
FINLAYSON	2661	.....	.....	.....	.....	.....	2661
FISHER	982	.....	.....	.....	.....	.....	982
FLOODWOOD	1222	8876	2553	.....	.....	16586	29237
FLORENCE	650	.....	.....	.....	.....	.....	.....	650
FOLEY	731	.....	120351	4706	.....	.....	6791	132579
FORESTON	10089	367	798	.....	11254
FORT RIPLEY	768	.....	.....	768
FOSSTON	1355	.....	23419	.....	.....	24774
FOUNTAIN	7578	.....	.....	.....	.....	.....	7578
FRANKLIN (RENNVILLE)	14598	2850	7370	.....	.....	24818
FRAZEE	3060	101361	10643	.....	.....	.....	115064
FREEBORN	179436	.....	.....	.....	179436
FREEPORT	604	.....	62493	.....	2135	.....	65232
FROST	3534	.....	102	.....	.....	3636
FULDA	24482	40200	1334	.....	4681	.....	867	71564
GARFIELD	974	.....	.....	449	.....	.....	.....	1423
GARRISON	5079	.....	.....	5079
GARVIN	2506	.....	.....	.....	.....	.....	2506
GAYLORD	7203	7315	21163	5570	7723	.....	8347	57321
GEM LAKE	21637	.....	.....	.....	21637
GENEVA	8608	4516	.....	.....	.....	2500	.....	15624
GHENT	2148	3057	.....	.....	.....	.....	5205
GIBBON	31243	.....	.....	.....	.....	31243
GILBERT	1210	10168	16070	52333	6457	.....	1352	87590
GLENVILLE	5464	25562	11135	2028	.....	4000	48189
GLYNDON	9752	.....	.....	9752
GONVICK	4980	4980
GOOD THUNDER	5547	.....	.....	.....	.....	5547
GOODHUE	3992	87401	4710	.....	.....	.....	96103
GOODRIDGE	6000	.....	.....	.....	.....	.....	6000
GOODVIEW	329	295	120856	25838	1184	.....	.....	148502
GRACEVILLE	2814	.....	.....	.....	731416	734230
GRANADA	14955	22909	.....	.....	.....	37864
GRAND MARAIS	157928	94082	53357	131382	.....	2288	439037
GRAND MEADOW	16946	13982	73248	45731	.....	.....	149907
GREEN ISLE	12728	.....	.....	1457	8618	.....	22803
GREENBUSH	691	8638	20182	5849	.....	13260	48620
GREENFIELD	10806	.....	.....	.....	.....	10806
GREENWALD	890	.....	.....	.....	.....	890
GREENWOOD	2654	1334	1360	.....	.....	5348
GREY EAGLE	43503	3500	.....	.....	.....	.....	47003
GROVE CITY	4721	6511	.....	3863	.....	.....	15095
GRYGLA	7690	597	5126	4410	17823
GULLY	5516	5516

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
HADLEY	6124	.....	3000	.....	.....	.....	.....	9124
HALLOCK	187	4449	16443	18517	3948	.....	679682	723226
HALSTAD	495	5739	19583	31433	.....	.....	551262	608512
HAMBURG	.....	.....	.....	.....	5158	.....	.....	5158
HAMPTON	.....	.....	.....	.....	.....	.....	2836	2836
HANCOCK	.....	13149	160002	.....	.....	.....	.....	173151
HANLEY FALLS	1184	2775	728	3001	.....	.....	.....	7688
HANOVER	.....	4312	3800	.....	.....	.....	4900	13012
HANSKA	663	.....	11874	2116	10009	.....	8325	32987
HARMONY	265	3927	17737	9128	4085	.....	24861	60003
HARTLAND	.....	268	.....	.....	.....	.....	.....	268
HAWLEY	.....	.....	1010	29021	2727	19618	.....	52376
HAYFIELD	4579	.....	591640	.....	.....	.....	.....	596219
HAYWARD	.....	5029	51032	33895	.....	.....	.....	89956
HAZEL RUN	.....	347	.....	.....	.....	.....	.....	347
HECTOP	.....	3960	1652	4391	4303	19792	1863	35961
HENDRICKS	.....	.....	5636	.....	3992	.....	26109	35737
HENDRUM	.....	2509	.....	3890	.....	.....	.....	6399
HENNING	.....	1216	80782	6679	.....	.....	.....	88677
HERMAN	.....	.....	.....	.....	.....	11775	.....	11775
HERON LAKE	2180	.....	.....	2000	741	.....	100	5021
HEWITT	.....	3601	9984	.....	.....	.....	.....	13585
HILL CITY	.....	.....	.....	33615	.....	.....	.....	33615
HINCKLEY	.....	.....	5454	.....	.....	.....	.....	5454
HITTERDAL	.....	.....	.....	.....	6541	.....	869	7410
HOFFMAN	.....	3545	13000	38714	.....	.....	.....	55259
HOKAH	9947	3028	2872	.....	.....	.....	.....	15847
HOLDINGFORD	.....	4384	18752	.....	6624	74260	.....	104020
HOLLAND	.....	.....	550	.....	2550	.....	.....	3100
HOLLOWAY	.....	1068	.....	.....	.....	.....	.....	1068
HOUSTON	1150	12975	28045	12998	3055	.....	.....	58223
HOWARD LAKE	544	12059	61639	.....	.....	.....	4000	78242
HUMBOLDT	1149	.....	.....	.....	.....	.....	766	1915
INDEPENDENCE	500	.....	4162	.....	.....	.....	.....	4662
IONA	333	.....	1800	.....	.....	.....	.....	2133
IRONTON	.....	500	.....	.....	.....	.....	.....	500
ISANTI	.....	44030	.....	14318	.....	.....	.....	58348
ISLAND VIEW	.....	306	.....	.....	.....	.....	.....	306
ISLE	5899	42134	139	.....	.....	.....	.....	48172
JANESVILLE	405	.....	10523	13261	3465	.....	.....	27654
JASPER	.....	.....	69904	1160	.....	.....	.....	71064
JEFFERS	.....	2015	6064	.....	.....	.....	199795	207874
JORDAN	.....	16161	36145	22914	8302	.....	.....	83522
KANDIYOH	4578	1491	82178	.....	.....	.....	66210	154457
KARLSTAD	.....	12481	7886	6165	770	.....	19639	46941
KASOTA	.....	.....	12542	.....	.....	.....	.....	12542
KASSON	1604	6445	65377	149918	10306	94456	265367	593473
KEEWATIN	750	355	1560	2933	3950	665	871	11084
KELLIHER	.....	2695	.....	.....	.....	.....	6272	8967
KELLOGG	.....	5318	13718	.....	668	.....	.....	19704
KENNEDY	.....	.....	1550	.....	.....	.....	.....	1550
KENYON	755	683	30981	12409	10282	.....	129963	185073
KERKHOVEN	.....	14548	13857	826	.....	14800	.....	44031
KIESTER	.....	1872	28488	5342	238	.....	1324	37264
KIMBALL	924	336	226696	.....	.....	.....	.....	227956

ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
LA PRAIRIE	4800	.....	19980	.....	198	.....	.....	24978
LA SALLE	.....	.....	4000	.....	.....	.....	.....	4000
LAFAYETTE	1220	.....	1000	1288	.....	.....	.....	3508
LAKE BENTON	189	893	23839	.....	4784	.....	1318	31023
LAKE BRONSON	.....	1954	.....	.....	.....	.....	2352	4306
LAKE CRYSTAL	3158	2160	7971	432	.....	.....	.....	13721
LAKE LILLIAN	.....	.....	715	4107	1325	.....	.....	6147
LAKE PARK	.....	2000	21321	.....	11942	.....	.....	35263
LAKE SHORE	.....	1225	.....	.....	.....	.....	.....	1225
LAKE ST. CROIX BEACH	3132	.....	.....	.....	13790	.....	.....	16922
LAKE WILSON	.....	3300	36341	.....	137	.....	.....	39778
LAKEFIELD	12684	.....	22613	28297	.....	.....	15300	78894
LAKELAND	160	.....	14143	.....	1589	.....	.....	15892
LAMBERTON	619	50364	47649	.....	.....	.....	.....	98632
LANCASTER	.....	1243	4257	8221	.....	.....	.....	13721
LANESBORO	.....	.....	5872	10688	24680	.....	.....	41240
LAPORTE	.....	2741	.....	.....	.....	.....	1062	3803
LASTRUP	.....	.....	1663	.....	.....	.....	.....	1663
LAUDERDALE	1205	.....	.....	120	3118	.....	359	4802
LE CENTER	.....	.....	.....	3138	3671	.....	43035	49844
LE ROY	301	1437	103735	435	.....	.....	.....	105908
LEONIDAS	.....	.....	.....	.....	1500	.....	.....	1500
LESTER PRAIRIE	.....	851	20252	5160	.....	.....	.....	26263
LEWISTON	.....	13810	34450	.....	185	.....	.....	48445
LEWISVILLE	3503	.....	6816	1250	3131	.....	.....	14700
LEXINGTON	435	4423	.....	722	759	.....	.....	6339
LILYDALE	4676	15045	.....	.....	.....	.....	.....	19721
LINDSTRUM	373	70596	42014	388769	187	.....	8197	510136
LISMORE	.....	.....	1039	.....	.....	.....	.....	1039
LITTLEFORK	.....	.....	4126	.....	6625	.....	.....	10751
LONG BEACH	.....	.....	28736	.....	.....	.....	.....	28736
LONG LAKE	.....	790	31196	.....	17141	.....	.....	49127
LONG PRAIRIE	2116	1521	36216	83905	.....	136134	5430	265322
LONGVILLE	.....	.....	1500	.....	.....	.....	.....	1500
LONSDALE	.....	.....	406821	4950	.....	.....	.....	411771
LORETTA	.....	.....	.....	1772	.....	.....	.....	1772
LOUISBURG	.....	.....	1356	.....	.....	.....	.....	1356
LOWRY	.....	.....	31882	.....	.....	.....	646	32528
LUCAN	.....	874	31522	.....	.....	23262	.....	55658
LYLE	1320	.....	63453	.....	.....	.....	.....	64773
LYND	.....	.....	100	.....	.....	.....	.....	100
MABEL	.....	3680	.....	6902	10122	.....	2518	23222
MADELIA	22368	4098	46130	3278	.....	.....	2837	78711
MADISON	612	2397	936	3128	.....	.....	1521206	1528279
MADISON LAKE	.....	.....	260	304114	.....	.....	.....	304374
MAGNOLIA	.....	.....	4056	.....	.....	.....	.....	4056
MAHNOmen	.....	891	31961	.....	.....	.....	.....	32852
MANTORVILLE	.....	.....	16913	.....	.....	.....	.....	16913
MAPLE LAKE	.....	2368	.....	.....	13923	.....	135	16426
MAPLE PLAIN	.....	1276	43364	41811	2664	6076	5248	100439
MAPLETON	.....	20286	89935	.....	.....	.....	338579	448800
MAPLEVIE	178	570	3713	312	276	.....	.....	5049
MARBLE	281	15286	13798	.....	.....	.....	.....	29365
MARIETTA	.....	3000	.....	.....	.....	.....	.....	3000
MARINE ON ST. CROIX	1445	.....	9309	.....	179	.....	1020	11953

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
MAYER	1802	1002	20030	2083	3962	.....	.....	28879
MAZEPPA	.....	.....	16022	.....	.....	8617	.....	24639
MCGREGOR	.....	.....	5981	.....	.....	.....	46831	52812
MCINTOSH	.....	3500	3000	.....	2200	.....	.....	8700
MEDFORD	.....	910	68165	373	2946	.....	.....	72394
MEDICINE LAKE	3198	.....	.....	.....	.....	.....	.....	3198
MEIRE GROVE	234	.....	1885	.....	.....	.....	.....	2119
MELROSE	.....	3792	74840	10795	2026	.....	.....	91453
MENAHGA	.....	.....	4500	733	.....	.....	.....	5233
MENTOR	.....	7886	175	.....	944	.....	.....	9005
MIDDLE RIVER	.....	.....	4800	.....	1850	.....	2994	9644
MILACA	1170	2479	169332	.....	5900	.....	186	179067
MILAN	.....	624	3616	.....	.....	934	360	5534
MILLVILLE	369	.....	6491	.....	.....	.....	.....	6860
MILROY	334	965	.....	.....	500	653	.....	2452
MILTONA	.....	.....	6720	.....	.....	.....	.....	6720
MINNEOTA	9048	4944	44774	616	975	.....	10234	70591
MINNESOTA LAKE	967	22478	20800	.....	.....	31538	.....	75783
MINNESOTA CITY	.....	.....	.....	12328	.....	.....	.....	12328
MINNETONKA BEACH	.....	.....	.....	115041	.....	.....	.....	115041
MONTGOMERY	3545	8003	12958	11828	523	.....	1678	38535
MONTICELLO	83392	.....	50683	684533	41255	449898	.....	1309761
MONTROSE	416	1700	2792	1019	.....	.....	.....	5927
MOOSE LAKE	1000	26987	4964	.....	.....	.....	.....	32951
MORGAN	.....	.....	21033	3826	.....	7884	2788	35531
MORRISTOWN	156	8296	1211	4887	.....	.....	100	14650
MORTON	.....	768	1000	.....	15541	.....	.....	17309
MOTLEY	.....	.....	.....	.....	.....	5029	.....	5029
MOUNTAIN LAKE	.....	5449	15828	76394	248	48629	44112	190660
MURDOCK	6819	1479	19623	.....	.....	.....	3303	31224
NASHWAUK	.....	7525	.....	.....	.....	.....	4420	11945
NELSON	.....	.....	.....	.....	210	.....	993	1203
NERSTRAND	4086	418	.....	.....	839	.....	.....	5343
NEVIS	.....	1279	.....	.....	.....	.....	.....	1279
NEW AUBURN	4700	.....	.....	.....	.....	.....	5000	4700
NEW GERMANY	.....	.....	.....	.....	.....	.....	5000	5000
NEW MARKET	.....	.....	6265	.....	.....	.....	.....	6265
NEW MUNICH	.....	523	6748	.....	.....	.....	.....	7271
NEW RICHLAND	.....	.....	4438	.....	1500	.....	.....	5938
NEW TRIER	.....	.....	6659	.....	.....	.....	.....	6659
NEW YORK MILLS	.....	16812	43586	.....	.....	.....	.....	60398
NEWFOLDEN	499	8000	.....	3065	8190	.....	.....	19754
NICOLLET	.....	.....	12270	23128	.....	.....	.....	35398
NISSWA	.....	250	.....	.....	8777	.....	.....	9027
NORCROSS	106	.....	.....	.....	.....	1510	.....	1616
NORTH BRANCH	182	.....	1650	.....	2000	.....	.....	3832
NORTH REDWOOD	.....	.....	3740	.....	.....	.....	.....	3740
NORTHOME	.....	.....	10609	.....	6482	.....	60233	77324
NORTHROP	198	.....	7392	.....	.....	.....	.....	7590
NORWOOD	.....	.....	206101	.....	2782	.....	.....	208883
OAK PARK HEIGHTS	.....	.....	51451	88896	.....	52866	.....	193213
ODIN	319	.....	4515	.....	1425	30294	.....	36553
OGILVIE	145	628	875	873	.....	1200	100	3821
OKABENA	.....	.....	8985	.....	.....	.....	.....	8985
OKLEE	5000	877	12429	.....	6816	.....	.....	25122

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
ONAMIA	1186	2431	19135	.....	16263	.....	136	39151
ORMSBY	.....	.....	.....	4105	.....	.....	.....	4105
ORONOCO	.....	3700	.....	.....	.....	.....	.....	3700
ORR	.....	4725	.....	.....	.....	.....	.....	4725
OSAKIS	.....	1000	.....	.....	2122	.....	.....	3122
OSLO	.....	1426	.....	9555	.....	.....	4943	15924
OSTRANDER	.....	.....	6775	.....	.....	.....	.....	6775
PALISADE	.....	.....	.....	5343	.....	.....	.....	5343
PARKERS PRAIRIE	.....	7980	22083	56941	.....	.....	1500	88504
PAYNESVILLE	8985	.....	1500	278179	24226	179745	7607	500242
PEASE	.....	.....	1450	.....	.....	.....	.....	1450
PELICAN RAPIDS	.....	6294	5259	5208	863	43791	7933	69348
PEMBERTON	.....	1000	.....	.....	.....	.....	1850	2850
PENNOCK	239	15350	11336	17229	23176	22327	.....	89657
PEQUOT LAKES	150	4195	.....	.....	.....	.....	.....	4345
PERHAM	.....	2787	139531	119637	105	.....	.....	262060
PETERSON	2728	8620	.....	.....	.....	.....	.....	11348
PIERZ	.....	881	11981	.....	.....	.....	.....	12862
PINE CITY	.....	44915	57442	836575	.....	9379	31895	980206
PINE ISLAND	70047	2965	102439	190	1398	.....	595	177634
PINE RIVER	7004	.....	1150	8356	.....	.....	.....	16510
PLAINVIEW	36617	25197	199329	.....	2981	.....	16036	280160
PLATO	4245	1750	1300	.....	.....	.....	800	8095
PRESTON	.....	.....	81046	.....	2540	.....	2565	86151
PRINSBURG	.....	972	.....	.....	.....	.....	.....	972
RACINE	.....	.....	.....	32726	.....	.....	197	32923
RANDALL	.....	.....	24073	.....	1808	.....	210	26091
RANIER	.....	.....	4690	.....	.....	.....	.....	4690
RAYMOND	8961	2050	21880	1868	750	.....	1711	37220
RED LAKE FALLS	.....	.....	.....	.....	56842	.....	137560	194402
REMER	.....	2328	.....	.....	.....	1370	.....	3698
RENVILLE	147	142	71608	93328	.....	55877	469	221571
REVERE	.....	608	.....	.....	.....	.....	655	1263
RICE	.....	1170	.....	.....	.....	.....	.....	1170
RICHMOND	.....	762	15087	.....	.....	.....	.....	15849
RIVERTON	1187	.....	.....	.....	.....	.....	.....	1187
ROCK CREEK	480	.....	.....	.....	.....	.....	.....	480
ROCKFORD	280	.....	.....	.....	5500	.....	78716	84496
ROCKVILLE	.....	1091	.....	.....	.....	.....	.....	1091
ROGERS	.....	3253	2125	21027	.....	2704	.....	29109
ROLLINGSTONE	4557	10908	49880	35837	.....	21456	.....	122638
ROOSEVELT	.....	.....	499	.....	.....	.....	.....	499
ROSCOE	.....	.....	.....	.....	.....	.....	2586	2586
ROSE CREEK	168	.....	.....	.....	930	.....	.....	1098
ROTHSAY	.....	31436	4467	.....	2047	.....	.....	37950
ROUND LAKE	.....	10220	4307	.....	.....	.....	.....	14527
ROYALTON	.....	1878	.....	.....	.....	.....	.....	1878
RUSH CITY	325	164	4321	.....	2639	.....	102338	109787
RUSHFORD (CITY)	3184	4901	21856	.....	3029	.....	122571	155541
RUSHFORD (V)	.....	.....	12846	.....	.....	.....	.....	12846
RUSHMORE	.....	4721	4919	.....	.....	.....	.....	9640
RUSSELL	.....	.....	4294	.....	.....	.....	.....	4294
RUTHTON	.....	8000	.....	1023	1200	.....	.....	10223
SACRED HEART	.....	.....	148116	.....	.....	79621	8085	235822
SANBORN	.....	7004	.....	3702	1386	10833	.....	22925

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNVER 2,500 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS		ALL OTHER	TOTAL CAPITAL OUTLAY
SANDSTONE	.....	20988	.....	35279	.....	23519	.....	.....	79786
SARTELL	46091	57692	63832	58214	3697	29242	.....	.....	258768
SCANLON	3315	8443	237	.....	1204	.....	.....	.....	13199
SEAFORTH	.....	2072	.....	.....	.....	.....	.....	.....	2072
SEBEKA	.....	13269	11093	95325	.....	.....	.....	11244	130931
SEDAN	.....	825	.....	.....	.....	.....	.....	.....	825
SHAFER	1766	407	.....	9741	.....	6494	.....	.....	18408
SHELLY	.....	12532	.....	.....	1280	.....	2000	.....	15812
SHERBURN	.....	643	.....	7086	.....	11847	5130	.....	24706
SHEVLIN	492	1143	715	4079	104	.....	.....	.....	6533
SILVER LAKE	.....	4220	9204	.....	5741	3009	2000	.....	24174
SKYLINE	.....	1230	.....	.....	.....	.....	.....	.....	1230
SLAYTON	2708	86676	186899	.....	11596	.....	.....	1176	289055
SOUTH HAVEN	10589	.....	2000	.....	.....	.....	.....	.....	12589
SOUTH INTL. FALLS	1744	4973	108223	24224	.....	.....	.....	.....	139164
SPRING GROVE	569	4509	39050	1622	6086	.....	.....	.....	51836
SPRING PARK	4699	.....	28642	.....	1760	.....	.....	.....	35101
SQUAW LAKE	.....	1650	3000	.....	.....	.....	.....	175	4825
ST. BONIFACIUS	115	1814	52219	.....	.....	.....	.....	.....	54148
ST. CHARLES	.....	3858	30772	.....	.....	19357	2538	.....	56525
ST. CLAIR	.....	.....	39419	.....	.....	.....	.....	.....	39419
ST. FRANCIS	1949	4090	.....	.....	8013	.....	.....	.....	14052
ST. JOSEPH	1354	85709	75210	17665	200	.....	.....	.....	180138
ST. LEO	.....	370	350	.....	.....	.....	.....	.....	720
ST. MARTIN	.....	2154	76456	1550	.....	5893	500	86553	86553
ST. MARYS POINT	.....	.....	.....	.....	462	.....	.....	.....	462
ST. MICHAEL	808	21177	30924	.....	1580	.....	.....	.....	54489
STACY	.....	18354	.....	.....	.....	.....	.....	.....	18354
STARBUCK	.....	.....	4192	5008	.....	.....	.....	.....	9200
STEPHEN	.....	.....	17221	38307	550	25538	113212	.....	194828
STEWART	151	10534	.....	.....	.....	.....	2282	.....	12967
STOCKTON	.....	.....	21164	67486	.....	.....	.....	.....	88650
STORDEN	.....	.....	.....	.....	.....	.....	850	.....	850
STRANDQUIST	.....	.....	5813	.....	.....	.....	.....	.....	5813
STURGEON LAKE	.....	1187	.....	.....	.....	.....	.....	.....	1187
SUNBURG	.....	269	.....	.....	.....	.....	.....	.....	269
TACONITE	.....	.....	600	.....	10075	.....	.....	.....	10675
TAMARACK	4144	.....	.....	.....	.....	.....	.....	.....	4144
TAUNTON	.....	.....	.....	200	.....	.....	.....	.....	200
TAYLORS FALLS	900	1682	.....	.....	.....	.....	.....	.....	2582
THOMSON	3945	.....	.....	11694	.....	.....	.....	.....	15639
TINTAH	.....	5136	.....	.....	.....	.....	.....	.....	5136
TONKA BAY	.....	.....	1193	.....	5499	.....	.....	.....	6692
TOWER	.....	.....	.....	.....	.....	.....	2127	.....	2127
TRAIL	.....	106	6672	.....	.....	.....	.....	.....	6778
TRIMONT	460	6552	.....	630415	.....	.....	.....	.....	637427
TRUMAN	.....	7060	4830	.....	.....	.....	3000	.....	14890
TWIN LAKES	.....	4871	.....	.....	.....	.....	.....	.....	4871
TWIN VALLEY	.....	13320	.....	7802	500	.....	18900	.....	40522
TYLER	.....	15955	500	.....	.....	145262	12000	.....	173717
ULEN	.....	32570	.....	.....	.....	.....	.....	.....	32570
UNDERWOOD	.....	1041	1106	563	.....	.....	.....	.....	2710
UPSALA	.....	.....	.....	1102	.....	.....	.....	.....	1102
URBANK	.....	.....	.....	.....	.....	.....	780	.....	780
VERGAS	.....	.....	.....	8254	.....	.....	.....	.....	8254

TABLE 5
ANALYSIS OF CITY CAPITAL OUTLAY - BY FUNCTION - 1976
(UNDER 2,000 POPULATION)

NAME	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS	SANITATION	RECREATION	CONTRIB. TO UTILITY FUNDS	ALL OTHER	TOTAL CAPITAL OUTLAY
VERNDALE	.....	286	.....	.....	.....	.....	.....	286
VERNON CENTER	.....	7965	.....	.....	.....	.....	.....	7965
VESTA	.....	.....	.....	.....	.....	.....	1020	1020
VICTORIA	256	8804	4523	2213	5863	.....	.....	21659
VIKING	1977	.....	.....	.....	.....	.....	1761	3738
VILLARD	7130	.....	.....	.....	.....	.....	.....	7130
VINING	.....	1295	3300	.....	.....	.....	.....	4595
WABASHA	506	5808	85453	.....	19974	.....	2366	114107
WABASSO	.....	5368	.....	2000	.....	16114	2476	25958
WAHKON	.....	474	.....	180977	.....	.....	.....	181451
WALDORF	772	516	4850	.....	1679	.....	.....	7817
WALKER	2816	1649	1852	3091	510	.....	28425	38343
WALNUT GROVE	568	.....	18901	13195	712	.....	202	33578
WALTERS	.....	.....	4624	.....	.....	.....	.....	4624
WANAMINGO	.....	5566	.....	.....	900	.....	.....	6466
WANDA	920	1837	2130	.....	.....	.....	.....	4887
WARBA	2450	2546	805	.....	.....	.....	.....	5801
WARREN	.....	5622	41289	125565	.....	.....	1317	173793
WARROAD	.....	.....	.....	.....	7274	.....	176580	183854
WATERTOWN	1931	7710	35590	12442	1823	.....	19511	79007
WATERVILLE	.....	13277	8818	13503	.....	.....	.....	35598
WATKINS	.....	1934	2500	15803	.....	.....	.....	20237
WATSON	.....	.....	1314	.....	200	1791	300	3605
WAUBUN	22100	1134	764	.....	.....	.....	.....	23998
WAVERLY	.....	.....	11199	.....	.....	.....	.....	11199
WELCOME	.....	.....	8975	.....	1000	.....	.....	9975
WENDELL	612	.....	4281	.....	415	.....	.....	5308
WEST CONCORD	.....	9199	32322	.....	1824	.....	13000	56345
WESTBROOK	.....	.....	42704	.....	.....	.....	8111	50815
WHALAN	.....	.....	1354	.....	.....	.....	.....	1354
WHEATON	6467	33327	400	1057	7660	1802	28846	79559
WILLENIE	1835	3165	2727	.....	.....	.....	.....	7722
WILLIAMS	.....	1061	.....	.....	.....	.....	.....	1061
WILLOW RIVER	.....	2167	.....	.....	.....	.....	.....	2167
WILMONT	.....	750	1130	.....	.....	.....	.....	1880
WINGER	.....	.....	.....	.....	.....	75130	.....	75130
WINNEBAGO	.....	2219	41287	11901	4284	.....	175	59866
WINSTED	.....	20491	150381	16761	.....	.....	.....	187633
WINTHROP	.....	.....	198970	.....	.....	.....	.....	198970
WINTON	.....	.....	.....	.....	.....	.....	209	209
WOLF LAKE	.....	4787	.....	.....	.....	.....	.....	4787
WOLVERTON	.....	435	.....	.....	.....	.....	.....	435
WOOD LAKE	.....	12520	5320	.....	298	.....	1500	19638
WOODSTOCK	.....	22074	.....	2551	.....	.....	.....	24625
WRENSHALL	294	1580	4633	.....	4498	.....	.....	11005
WYKOFF	43334	20755	17987	.....	.....	2527	173	84776
WYOMING	121329	12145	.....	409132	719	.....	18717	562042
YOUNG AMERICA	.....	6649	160200	.....	7156	.....	.....	174005
ZEMPLE	130	.....	.....	.....	.....	.....	.....	130
ZIMMERMAN	.....	9468	4770	.....	.....	.....	.....	14238
ZUMBRO FALLS	.....	.....	.....	.....	2993	.....	.....	2993
ZUMBROTA	.....	7784	136948	.....	.....	.....	9615	154347
TOTALS:	1524559	2867761	10610343	9755634	1126396	3139090	6463337	35487120

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			NET GOVERNMENTAL		CAPITAL OUTLAY	INTEREST PAID	RETIREMENT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
ADA	(0)	2076	32033	43418	-11385	.....	.....	-11385	.....	.....	.....	.....	.....
ADAMS		771	10846	11265	-419	452	176	-143	27106 *	.....	25966	.....	.....
ADRIAN		1350	23916	29779	-5863	2167	.....	-3696	3500 *	.....	.....	.....	.....
AITKIN	(0)	1815	49686	38412	11274	.....	.....	11274	.....	.....	3205	.....	.....
ALBANY		1599	25329	15414	9915	.....	.....	9915	342	.....	9577	.....	.....
ALBERT LEA		19418	334551	263741	70810	31296	4204	97902	4665	.....	11685	4110	25000
ALBERTA		140	4549	560	3989	250	135	4104	4606 *	.....	8715	.....	.....
ALBERTVILLE	(3)	451	8266	7396	870	4426	31	5265	4694 *	.....	3586	.....	.....
ALDEN		713	9064	11463	-2399	.....	.....	-2399	778	.....	.....	.....	.....
ALEXANDRIA	(0)	6973	227129	165851	61278	6324	14331	53271	47819 *	.....	50089	14331	35000
ALPHA		179	3490	4840	-1350	.....	.....	-1350	.....	.....	960	.....	.....
ALTURA		334	17006	13334	3672	9	3459	222	6778 *	.....	3584	3459	.....
ALVARADO		302	4510	17842	-13332	2092	863	-12103	3479 *	.....	.....	860	1000
AMBOY		571	13347	12196	1151	480	.....	1631	4150	.....	865	.....	.....
ANNANDALE		1234	21247	14464	6783	690	681	6792	3636 *	.....	4075	675	5000
ANOKA	(0)	13643	322126	140896	181230	36789	23259	194760	103269 *	.....	181941	.....	.....
APPLE VALLEY	(0) (3)	15744	492029	419214	72815	158530	74962	156383	523156 *	.....	943335	74962	35000
APPLETON		1789	44527	47759	-3232	2040	1814	-3006	35731 *	.....	35731	1797	10000
ARDEN HILLS		6155	173827	159353	14474	10700	.....	25174	25909	.....	1577	.....	.....
ARGYLE	(3)	739	25969	27715	-1746	699	.....	-1047	40000 *	.....	74170	.....	.....
ARLINGTON	(0)	1823	24608	31162	-6554	.....	.....	-6554	34635 *	.....	72062	.....	.....
ASHBY		415	6584	6390	194	310	386	118	.....	.....	.....	150	1000
ASKOV	(3)	287	13123	12735	388	2643	2059	972	4268 *	.....	.....	2047	5000
ATWATER		956	13174	24733	-11559	626	.....	-10933	18000 *	.....	7776	.....	.....
AURORA		2531	59872	70975	-11103	610	6216	-16709	17542 *	.....	.....	6158	5292
AUSTIN	(0)	26210	440394	411274	29120	25064	2264	51920	42928	.....	26719	.....	.....
AVOCA	(0)	203	3203	7494	-4291	.....	.....	-4291	.....	.....	2401	.....	.....
AVON		723	11034	6972	4062	.....	4025	37	10811 *	.....	6176	4025	6000
BABBITT	(3)	3076	58852	107071	-48219	271	.....	-47948	59713 *	.....	6052	.....	.....
BACKUS	(6)	257	.....	.....	.....	820	.....	820	93985 *	200000	93985	.....	.....
BADGER		327	5466	3219	2247	943	.....	3190	4000 *	200000	182431	.....	.....
BAGLEY	(3) (4)	1614	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BALATON		649	12799	7963	4836	.....	1328	3508	.....	.....	955	1320	1750
BARNESVILLE	(0)	1782	19731	19984	-253	.....	.....	-253	13186 *	.....	41830	.....	.....
BARNUM	(3)	382	13937	15901	-1964	211	1666	-3419	11054 *	.....	4845	1666	5000
BARRETT		342	4259	2299	1960	.....	.....	1960	756 *	.....	2716	.....	.....
BARRY		52	556	2254	-1698	.....	.....	-1698	2101 *	.....	399	.....	.....
BATTLE LAKE	(3)	772	26155	25276	879	4703	3301	2281	25465 *	.....	3851	3240	10000
BAUDETTE	(0)	1440	27507	31158	-3651	.....	.....	-3651	.....	.....	3241	.....	.....
BAYPORT		3018	26889	36892	-10003	6367	.....	-3636	11435 *	.....	1538	.....	.....
BEAVER BAY		362	4977	8535	-3558	.....	3474	-7032	12033 *	.....	.....	3474	5000
BEAVER CREEK	(3)	235	13540	7531	6009	411	8089	-1669	6014 *	.....	6953	7882	7000
BEJOU		157	2095	1938	157	.....	.....	157	157	.....	.....	.....	.....
BELGRADE	(0)	713	12930	22106	-9176	.....	3450	-12626	6200 *	.....	.....	3450	.....
BELLCHESTER		199	1782	546	1236	482	.....	1718	13275 *	.....	15675	.....	.....
BELLE PLAINE		2515	20863	30840	-9977	1247	.....	-8730	4300	475127	66182	.....	.....
BELLINGHAM		263	3017	2461	556	66	.....	622	24585 *	.....	25207	.....	.....
BELVIEW		429	6233	8866	-2633	549	2030	-4114	6607 *	.....	603	1980	3000
BEMIDJI	(0)	11490	154330	104160	50170	2537	.....	52707	510628 *	.....	523433	.....	.....
BENSON	(4)	3549	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BERTHA		512	6737	9334	-2597	11	.....	-2586	27187 *	.....	21157	.....	.....

TABLE 6
ANALYSIS OF WATER CITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			CONTRIBUTIONS TO OR FROM *			DEBT		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING	CAPITAL OUTLAY	INTEREST PAID	RETIREMENT	
BIG FALLS	534	6003	6193	-190	.....	.....	-190	17648 *	.....	13458	.....	.....
BIG LAKE	1715	21614	19998	1616	399	3246	-1231	6614 *	.....	12150	3218	5000
BIGELOW	(0)	262	2471	12635	-10164	.....	.....	-10164	1953 *	.....	.....	.....
BIGFORK	399	16371	7535	8836	.....	.....	8836	.....	.....	2736	.....	.....
BINGHAM LAKE	214	.....	262	-262	.....	.....	-262	1262 *	.....	1000	.....	.....
BIRCHWOOD	1041	15304	12634	2670	7893	2325	8238	6017	.....	.....	2290	5000
BIRD ISLAND	1309	25928	21921	4007	219	.....	4226	.....	.....	6930	.....	.....
BISCEY	(3)	105	802	594	208	.....	208	.....	.....	.....	.....	.....
BIWABIK	(4)	1483	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BLACKDUCK	595	14904	12538	2366	517	.....	2883	1800 *	.....	692	.....	.....
BLAINE	26020	324240	285375	38865	.....	.....	38865	442486 *	.....	656979	.....	.....
BLOMKEST	172	5953	3828	2125	1505	3750	-120	8828 *	.....	3046	3750	4000
BLOOMING PRAIRIE	(0)	1804	32055	20603	11452	4341	21	15772	.....	17135	.....	.....
BLOOMINGTON	(0)	79119	2684488	2084801	599687	49439	223389	425737	95081 *	848293	223389	175000
BLUE EARTH	(0)	3965	97170	58771	38399	6793	20225	24967	765	99172	20225	15000
BORUP	(3)	128	14358	8825	5533	5450	83	5678 *	5450	2000
BOVEY	(3)	858	30137	28453	1684	714	2398	26197 *	29293
BOYD	311	4900	3718	1182	237	.....	1419	5000 *	.....	5792	.....	.....
BRAHAM	744	13501	10357	3144	46	.....	3190	872	.....	.....	.....	.....
BRAINERD	(0)	11667	357150	308395	48755	.....	48755	31375 *	.....	31375	.....	.....
BRANDON	414	8115	8066	49	.....	.....	49	25121 *	.....	.....	.....	.....
BRECKENRIDGE	(4)	4200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BREWSTER	(0)	563	5271	12849	-7578	.....	-7578	4000 *	.....	4938	.....	.....
BRICELYN	470	5650	6789	-1139	.....	.....	-1139	1139 *	.....	.....	.....	.....
BROOKLYN CENTER	(0)	35278	547402	341718	205684	140071	27218	318537	.....	4727	27218	35000
BROOKLYN PARK	(0)	34971	619691	421898	197793	17536	215329	24386 *	517053
BROOTEN	(1)	615	35791	32283	3508	3997	28445	-20940	68942 *	112022	28445
BROWERVILLE	665	5004	4371	633	.....	.....	633	.....	.....	6556	.....	.....
BROWNS VALLEY	906	19368	21660	-2292	9968	.....	7676	3980 *	.....	23854	.....	.....
BROWNSDALE	625	15260	13142	2118	.....	.....	2118	6317 *	.....	.....	.....	.....
BROWNTON	688	41059	34884	6175	184	.....	6359	5500 *	.....	8245	.....	.....
BUCKMAN	158	2008	776	1232	.....	.....	1232	2942 *	.....	.....	.....	.....
BUFFALO	(0)	3275	54333	65269	-10936	-10936	47800 *	92121
BUFFALO LAKE	758	17221	9436	7785	.....	.....	7785	.....	.....	1856	.....	.....
BUHL	1303	37276	25611	11665	.....	.....	11665	3911 *	.....	3911	.....	.....
BURNSVILLE	(3)	32582	1473208	781177	692031	107565	94129	705467	714396 *	2028626	89885	75000
BUTTERFIELD	619	7778	10852	-3074	116	.....	-2958	1000 *	.....	.....	.....	.....
BYRON	1419	26074	18969	7105	368	303	7170	2825	.....	.....	265	4000
CALEDONIA	2619	36418	16877	19541	5839	.....	25380	4570	.....	47862	.....	.....
CALLAWAY	233	7007	8013	-1006	.....	.....	-1006	1006 *	.....	.....	.....	.....
CALUMET	460	10346	10947	-601	.....	.....	-601	1000 *	.....	.....	.....	.....
CAMBRIDGE	(0)	3177	60213	61711	-1498	4091	2593	10000 *	20536
CAMPBELL	339	6979	5750	1229	1234	9	2454	15221 *	.....	13195	.....	.....
CANBY	2147	70015	44956	25059	.....	1789	23270	2189	.....	11701	1789	5000
CANNON FALLS	2072	39171	41019	-1848	3278	13973	-12543	115249 *	.....	73936	13835	10000
CANTON	391	5786	4653	1133	.....	.....	1133	9000	.....	2194	.....	.....
CARLOS	(3)	278	9372	5821	3551	60	3611	16900 *	17761
CARLTON	(3)	884	33156	32944	212	104	316
CASS LAKE	1317	15694	8957	6737	852	299	7290	184393 *	.....	188894	.....	.....
CENTER CITY	324	6974	3115	3859	.....	5775	-1916	14003 *	.....	5747	14000	.....
CEYLON	487	12939	5778	7161	.....	318	6843	1500 *	.....	2439	318	3000
CHAMPLIN	7749	7471	6240	1231	5320	2855	3696	4169 *	.....	2951	.....	.....

TABLE 5
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			CONTRIBUTIONS		CAPITAL OUTLAY	INTEREST PAID	DEBT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
CHANDLER	319	3955	2398	1557	150	.....	1707	10000 *	.....	12774	.....	.....
CHANHASSEN	5926	67740	30154	31036	2065	6558	27143	914558 *	.....	404644	6520	10000	
CHASKA	7082	167941	94278	73643	20040	9440	84313	114833 *	.....	112159	8630	8750	
CHATFIELD	(3)	1685	43412	41662	1750	1450	.....	3200	120022 *	.....	130180	.....	.....
CHISAGO CITY	(3)	1068	56972	54475	2497	547	.....	3044	257407 *	.....	259938	.....	.....
CHISHOLM	(0)	5913	246291	245052	1439	11606	13345	-540	63350 *	.....	53568	13385	16000
CHOKIO	455	19809	8288	11521	.....	1435	10086	.....	.....	2770	1435	1167	
CIRCLE PINES	(0)	4078	13932	12032	1900	11125	7033	5992	26852 *	.....	23388	6322	25000
CLARA CITY	(0)	1491	30416	28425	2091	422	.....	2513	.....	465	.....	.....	.....
CLAREMONT	520	6399	2426	3973	.....	.....	3973	1126 *	.....	.....	.....	.....	.....
CLARKFIELD	(0)	1084	24915	27641	-2726	.....	.....	-2726	43506 *	.....	130143	.....	.....
CLARKS GROVE	480	7034	6946	88	762	.....	850	4385 *	.....	432	.....	.....	.....
CLARRISSA	599	10706	11204	5497	563	220	5840	23538 *	.....	24312	220	3000	
CLEARBROOK	(3)	599	20342	23305	-2963	.....	828	-3791	10791 *	.....	.....	828	1000
CLEMENTS	252	7974	7889	85	.....	.....	85	7421 *	.....	7506	.....	.....	.....
CLEVELAND	492	10876	5503	5373	.....	.....	5373	12248 *	.....	13509	.....	.....	.....
CLIMAX	255	5209	3392	1877	.....	.....	1877	28262 *	.....	41627	.....	.....	.....
CLINTON	608	19893	28632	-8739	1180	318	-7877	2600 *	.....	.....	.....	.....	.....
CLOQUET	11439	646042	526734	119304	18549	168848	-30995	164532 *	.....	135697	168848	120000	
COKATO	1735	32983	14222	18761	1258	.....	20019	11994	.....	4418	.....	.....	.....
COLD SPRING	(0)	2006	34179	15665	18514	465	.....	18979	121897 *	.....	140911	.....	.....
COLERAINÉ	(3)	1086	39542	41335	-1793	.....	.....	-1793	11333 *	.....	22492	.....	.....
COLOGNE	647	4767	3390	1377	220	.....	1597	1026 *	.....	15025	.....	.....	.....
COLUMBIA HEIGHTS	(0)	22324	581909	395617	186292	6444	6274	186457	7795	.....	38659	6279	25000
COMFREY	(3)	525	12337	19948	-7611	191	949	-8369	13210 *	.....	4357	949	5000
COMSTOCK	135	7208	5807	1401	.....	2993	-1592	7593 *	30000	16224	2993	6000	
CONGER	167	3345	1823	1522	31	138	1415	2282 *	.....	.....	138	2000	
COOK	687	28694	11523	17171	42	.....	17213	6174	.....	15013	.....	.....	.....
COON RAPIDS	(0)	35830	390076	341283	48793	19923	72220	-3504	283558 *	1390127	1855577	60258	70000
CORRELL	95	900	278	622	.....	.....	622	2644 *	.....	3266	.....	.....	.....
COSMOS	570	11873	12331	-458	33	1415	-1840	7145 *	.....	9537	1390	5000	
COTTAGE GROVE	(3)	17056	523716	375534	148182	85681	87745	140118	59975 *	.....	313753	83116	115000
COTTONWOOD	(0) (3)	794	34369	37027	-2658	1942	9569	-10285	12513 *	.....	.....	9214	9000
COURTLAND	300	7822	5175	2647	381	823	2205	5691 *	.....	1090	823	5000	
CROMWELL	(3)	181	3598	5016	-1418	.....	788	-2206	6655 *	.....	.....	779	2000
CROOKSTON	(0)	8499	360341	221387	138954	29214	93308	74860	60685 *	.....	169785	93308	50000
CROSBY	2241	66022	54246	11776	3152	765	14163	282	.....	5752	.....	.....	.....
CRYSTAL	29423	364112	366842	-2730	13343	3050	7563	55194	.....	6162	3000	50000	
CURRIE	368	6256	5341	915	110	.....	1025	.....	.....	5120	.....	.....	.....
CUYUNA	(3)	82	2280	2694	-414	.....	.....	-414	414 *	.....	.....	.....	.....
CYRUS	289	6383	4129	2254	.....	430	1824	2200	.....	.....	.....	430	3000
DALTON	221	5547	2679	2868	.....	.....	2868	218 *	.....	3239	.....	.....	.....
DANUBE	497	14769	4945	9824	675	.....	10499	.....	.....	2306	.....	.....	.....
DARFUR	179	2978	1646	1282	104	.....	1386	3000	.....	.....	.....	.....	.....
DARWIN	(4)	361	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
DASSEL	1058	35908	11561	24347	1218	7467	18098	53 *	.....	1007	7436	10000	
DAWSON	(3)	1699	13608	135756	-62148	41866	2364	-22646	27944 *	.....	33215	2345	10000
DE GRAFF	(2)	195	3947	17270	-13323	.....	.....	-13323	8231 *	.....	.....	.....	.....
DEER CREEK	(3)	287	15107	6438	8669	3178	6710	5137	5695 *	.....	6352	4545	
DEER RIVER	815	16782	27264	-10482	.....	.....	-10482	10482 *	.....	.....	.....	.....	.....
DEERWOOD	448	9167	5522	3645	.....	.....	3645	3678	.....	.....	.....	.....	.....
DELANO	(0)	1851	44621	35458	9163	217	.....	9380	44477 *	.....	50027	.....	.....

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			CONTRIBUTIONS		CAPITAL OUTLAY	INTEREST PAID	DEBT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET GOVERNMENTAL FUNDS	BORROWING					
DELAVAN	(2)	281	7460	4453	3007	.....	.....	3007	3007	.....	.....	.....	.....
DETROIT LAKES	(0)	6352	144464	106109	38355	677	.....	39032	8750	.....	37309	.....	.....
DEXTER		252	5631	5129	502	215	.....	717	.....	.....	230	.....	.....
DILWORTH	(0)	2321	37624	38067	-443	.....	.....	-443	34892 *	.....	64525	.....	.....
DODGE CENTER		1603	27030	27642	-612	1373	.....	761	94916 *	.....	98416	.....	.....
DONNELLY		252	9157	5945	3212	.....	.....	3212	.....	.....	.....	.....	.....
DOVER		321	4430	3703	727	.....	.....	727	1935 *	.....	.....	.....	.....
DULUTH	(0)	100578	2417025	2225633	191392	247205	191841	246756	3770280 *	2523395	770568	126826	165000
DUMONT	(3)	204	2887	3795	-908	.....	.....	-908	.....	.....	.....	.....	.....
DUNNELL		237	6985	1421	5564	85	.....	5649	1319	.....	4330	.....	.....
EAGAN		18855	378315	205545	172770	31979	4580	200169	158152 *	.....	306637	.....	.....
EAGLE BEND		557	8836	7929	907	63	154	816	.....	.....	3234	.....	.....
EAGLE LAKE		839	16313	15378	935	72	116	891	135509 *	.....	134764	.....	.....
EAST GRAND FORKS	(0)	7891	315597	316461	-864	4376	.....	3512	86948 *	720145	86948	.....	.....
EASTON		352	3668	2766	902	.....	76	826	1500	.....	.....	.....	.....
ECHO		356	4878	5981	-1103	348	96	-851	7882 *	.....	6380	96	2000
EDEN PRAIRIE		10012	243367	146118	97249	9094	.....	106343	467406 *	.....	467406	.....	.....
EDEN VALLEY		776	14282	13705	577	.....	874	-297	4874 *	.....	.....	865	4000
EDGERTON		1119	17486	23180	-5694	.....	1418	-7112	41686 *	.....	30574	1409	4000
EDINA	(0)	48325	704959	719932	-14973	10816	7886	-12043	175369 *	.....	221567	7886	50000
EITZEN		208	6357	4853	1504	.....	.....	1504	776 *	.....	3713	.....	.....
ELBA		158	2194	2332	-138	30	15	-123	497 *	.....	1473	.....	.....
ELBOW LAKE		1484	30654	27468	3186	.....	.....	3186	14300 *	.....	19306	.....	.....
ELGIN		580	9039	13286	-4247	2027	1732	-3952	7139 *	.....	.....	1732	5000
ELIZABETH	(0)	188	3456	6980	-3524	1009	5500	-8015	4683 *	.....	.....	5500	3000
ELK RIVER	(0)	2252	62590	43457	19133	6976	17561	8548	25418 *	427976	239779	9000	360000
ELKO		135	2082	1440	642	394	1650	-614	2495 *	.....	.....	1650	870
ELKTON		134	2665	2413	252	.....	.....	252	.....	.....	.....	.....	.....
ELLENDALE		569	6372	6165	207	.....	.....	207	.....	.....	.....	.....	.....
ELLSWORTH		588	22038	18443	3595	.....	.....	3595	3595	.....	.....	.....	.....
ELMORE	(1)	910	33931	38990	-5059	249	.....	-4810	5000 *	.....	.....	.....	.....
ELY	(0)	5254	84823	104285	-19462	1090	14013	-32385	.....	.....	.....	.....	.....
ELYSIAN		445	24609	14840	9769	.....	455	9314	5677 *	.....	9018	.....	.....
EMMONS		412	13761	9501	4260	.....	.....	4260	1815 *	.....	.....	.....	.....
ERSKINE		571	6970	9732	-2762	.....	56	-2818	3514 *	.....	.....	56	1000
EVANSVILLE		553	5418	4294	1124	885	.....	2009	2795 *	.....	9893	.....	.....
EVELETHER		4721	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10000
EXCELSIOR		2971	84961	70878	14083	12414	12524	13973	16378	.....	200401	10675	20000
EYOTA		639	20330	14190	6140	1223	624	6739	1615 *	.....	1400	624	3000
FAIRFAX	(3)	1432	24786	10670	14116	.....	.....	14116	.....	.....	6778	.....	.....
FAIRMONT	(0)	10751	492919	510929	-18010	.....	12381	-30391	14657 *	.....	218471	.....	.....
FARIBAULT	(3)(0)	16595	254063	202820	56243	5511	.....	61754	44491 *	.....	89292	.....	.....
FARMINGTON	(0)	4306	45988	86388	-40400	2390	.....	-38010	22629 *	.....	25264	.....	.....
FELTON	(3)	232	5325	9428	-4103	81	3131	-7153	6330 *	.....	.....	3131	2004
FERGUS FALLS		12443	363782	293489	70293	62959	58000	75252	132944 *	.....	515100	58000	10000
FERIILE		955	22202	12694	9508	.....	.....	9508	4647	.....	.....	.....	.....
FINLAYSON	(3)	192	7921	8541	-620	4806	.....	4186	11461 *	.....	.....	.....	11852
FISHER		383	6380	2667	3713	.....	.....	3713	4000	.....	.....	.....	.....
FLOODWOOD		650	12819	8540	4229	865	143	4951	1450	.....	.....	.....	.....
FLORENCE		58	554	265	289	.....	.....	289	289	.....	.....	.....	.....
FOLEY		1271	19101	21376	-2275	1524	.....	-751	9780 *	.....	425	.....	.....
FOREST LAKE		4140	110605	57870	52735	22152	22239	52648	45548 *	409315	22150	20000

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ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS			--DEBT SERVICE--		
		OPERATING		NON-OPERATING		NET GOVERNMENTAL		CAPITAL OUTLAY	INTEREST PAID	RETIREMENT	DEBT		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
FORESTON	(6)	273	.....	.....	.....	.....	.....	30798 *	.....	.....	26991	.....
FOSSTON	(0) (3)	1684	51201	55002	-3801	491	.....	-3310	36500 *	.....	44426	.....
FOUNTAIN		347	4367	13777	-9410	.....	.....	-9410	9971 *	.....	.....	.....
FRANKLIN (RENVILLE)		557	8916	19788	-10872	.....	.....	-10872	.....	.....	.....	.....
FRAZEE		1015	18478	11768	610	671	.....	7381	3396 *	.....	12918	.....
FREEBORN		296	5241	2583	2658	1540	337	3861	.....	.....	585	300
FREEPOR		593	5202	11622	-6420	.....	.....	-6420	10135 *	.....	4555	.....
FRIDLEY	(0)	31570	707872	460948	246924	115140	38737	323327	1137 *	.....	49664	38500
FROST		290	6195	5727	468	42	.....	510	474 *	.....	.....	.....
FULDA	(1)	1226	51174	42022	9152	103	40	9215	13568	.....	1622	.....
GAYLORD		1720	41720	23337	18383	2460	2564	18279	.....	.....	390	2552
GENEVA		358	6352	2920	3432	285	.....	3717	13832 *	.....	22504	.....
GEORGETOWN		141	1011	938	73	.....	.....	73	73	.....	.....	.....
GHENT	(1)	301	13869	16302	-2433	1346	11053	-12140	11788 *	9367	3805	11053	
GIBBON		877	18205	7958	10247	.....	.....	10247	60000 *	.....	.....	.....
GILBERT	(4)	2287	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GLENCOE	(0)	4217	117109	95411	21698	.....	9250	12448	7590	.....	2050	9215
GLENVILLE		740	8085	5989	2096	225	1288	1033	8133 *	.....	.....	1288
GLENWOOD		2584	57453	48131	9322	26556	5180	30698	.....	.....	23702	5180
GLYNDON		674	11908	9718	2190	156	10000	-7654	12583 *	.....	.....	10000
GOLDEN VALLEY	(0) (3)	24548	1183631	1041846	141785	187374	78410	250749	253334 *	.....	96368	45833
GONVICK		344	10801	6130	4671	.....	4683	-12	6989 *	.....	.....	4683
GOOD THUNDER		489	5883	8531	-2648	90	.....	-2558	2000 *	.....	.....	.....
GOODHUE	(3)	539	22388	24213	-1825	176	.....	-1649	2028 *	9464	25601	.....
GOODRIDGE		144	2485	2445	40	.....	.....	40	.....	.....	.....	.....
GOODVIEW	(0)	1829	49204	35063	14141	5123	5617	13647	6496 *	54557	79634	4970	
GRACEVILLE	(3)	735	22254	33769	-11515	261	.....	-11254	10280 *	.....	.....	20000
GRANADA		381	20723	5539	15184	.....	.....	15184	5000 *	.....	19807	.....
GRAND MARAIS	(0)	1301	37202	40388	-3186	787	.....	-2399	.....	.....	.....	.....
GRAND MEADOW		869	15243	18093	-2650	1580	.....	-1270	8143 *	230714	42368	.....
GRAND RAPIDS	(0)	7247	179194	236930	-57736	.....	.....	-57736	101145 *	.....	208759	.....
GRANITE FALLS	(0)	3225	118804	104984	13820	291	.....	14111	107482 *	.....	115301	.....
GREEN ISLE		363	10627	8509	2118	10093	.....	12211	8618 *	.....	25772	.....
GREENBUSH		787	14152	24525	-10373	.....	.....	-10373	17 *	.....	1800	.....
GREY EAGLE		325	2315	7057	-4742	927	399	-4214	7346 *	.....	.....	239
GROVE CITY		531	3592	3698	-106	.....	.....	-106	106 *	.....	.....	10000
GRYGLA	(3)	211	8104	8102	2	344	.....	346	24028 *	.....	5126	.....
HACKENSACK		220	748	1188	-440	.....	.....	-440	.....	.....	.....	.....
HADLEY		119	1094	925	169	.....	.....	169	169	.....	.....	.....
HALLOCK	(0)	1477	66577	104720	-38143	.....	.....	-38143	.....	.....	16079	.....
HALSTAD	(0)	598	15519	16459	-940	521	222	-641	.....	.....	1632	222
HAMBURG		467	12499	14922	-2423	.....	.....	-2423	4000 *	.....	1207	.....
HAMMOND		179	2104	1873	231	.....	.....	231	1000	.....	.....	.....
HAMPTON		382	6760	7941	-1181	207	338	-1312	1950 *	.....	.....	338
HANCOCK	(1)	806	33270	40924	-7654	188	.....	-7466	.....	.....	.....	2000
HANLEY FALLS		265	16191	8906	7285	640	.....	7925	.....	.....	5027	.....
HANSKA		442	10167	4395	5772	.....	1390	4382	.....	.....	.....	1365
HARDWICK		274	5697	9022	-3325	.....	.....	-3325	3323 *	.....	.....	4000
HARMONY		1130	20042	24914	-4872	2234	8969	-11607	62994 *	.....	.....	8523
HARRIS		559	3495	1990	1505	33	9732	-8194	11816 *	.....	24137	9732
HARTLAND		331	6067	4722	1345	.....	104	1241	1000 *	.....	.....	100
HASTINGS		13440	424001	141991	282010	18691	49665	251036	31184 *	79119	41552	40000	

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		OPERATING			NON-OPERATING		BORROWING				DERT PAID	INTEREST PAID	RETIRE- MENT
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE							
HAWLEY	(0)	1371	24768	21177	3591	.....	.....	3591	19618 *	.....	19618	.....	.....
HAYFIELD	(3)	939	44288	37987	6301	9534	18925	-3090	7285 *	.....	221203	18925	.....
HAYWARD		261	3068	4437	-1369	681	2301	-2989	6961 *	.....	415	2288	5000
HECTOR	(0)	1178	20459	32081	-11622	187	46	-11481	19792 *	.....	28214	.....	.....
HENDERSON		730	13487	10367	3120	.....	.....	3120	3120	.....	.....	.....	.....
HENDRICKS		712	11466	7953	3513	6	.....	3519	14583 *	.....	23524	.....	.....
HENDRUM		311	7357	6890	467	1973	317	2123	822 *	.....	.....	317	2000
HENNING		850	18757	12101	6656	181	.....	6837	.....	.....	4024	.....	.....
HERMAN		619	13879	14988	-1109	184	818	-1743	15810 *	.....	11775	818	5000
HERMANTOWN	(3)	7170	91693	74999	16694	1780	6116	12358	23588 *	.....	.....	6116	30000
HERON LAKE	(1)	777	32041	23086	8955	273	9522	-294	22158 *	.....	8237	9486	10000
HIBBING	(0)	16104	645096	468310	176786	.....	.....	176786	.....	.....	10422	.....	.....
HILL CITY		357	10200	9594	606	.....	.....	606	.....	.....	.....	.....	.....
HILLS		571	15005	15362	-357	49	.....	-308	9600 *	.....	2003	.....	.....
HILLTOP	(0) (3)	994	45087	40686	4401	.....	2544	1857	9757 *	.....	.....	2544	9757
HINKLEY	(3)	885	22721	27820	-5099	.....	8970	-14069	7500	.....	12160	8970	4500
HITTERDAL	(1)	201	8528	3941	4587	79	2335	2331	3225 *	.....	2806	2315	5000
HOFFMAN		627	15328	3829	11499	1483	.....	12982	9339	.....	9246	.....	.....
HOKAH	(3)	697	19075	14394	4681	1445	4084	2042	10953 *	.....	1367	3999	16000
HOLDINGFORD	(0) (3)	551	13314	12287	1027	.....	.....	1027	74260 *	.....	74260	.....	.....
HOLLANDALE		287	6311	7591	-1280	1214	966	-1032	13034 *	.....	665	966	3000
HOLLOWAY		146	1944	2335	-391	.....	.....	-391	.....	.....	.....	.....	.....
HOLT		97	429	432	-3	.....	.....	-3	3 *	.....	.....	.....	.....
HOPKINS		16492	387136	286452	100684	892	26517	75059	60546 *	.....	53003	25630	60000
HOWARD LAKE	(3)	1162	38349	28639	9710	3699	.....	13409	.....	.....	1220	.....	.....
HOYT LAKES	(3)	3634	71868	123355	-51487	.....	.....	-51487	55270 *	.....	3783	.....	.....
HUGO	(3)	3712	36108	24103	12005	5757	1137	16625	.....	.....	14630	1137	4000
HUTCHINSON	(0)(3)(7)	8288	344985	285996	58989	36473	97888	-2426	188667 *	.....	393142	97888	120000
IHLLEN		132	1435	2488	-1053	.....	.....	-1053	988 *	.....	.....	.....	.....
INTERNATIONAL FALLS	(0) (3)	6439	193527	214141	-20614	200	807	-21221	34724 *	.....	68040	780	20000
INVER GROVE HEIGHTS	(0)	16523	193025	93268	99757	10756	11435	99078	326348 *	.....	353257	.....	.....
IONA	(3)	260	5936	3173	2763	61	420	2404	849 *	.....	.....	420	2000
IRON JUNCTION		150	1754	1657	97	.....	955	-858	300 *	.....	.....	955	366
IRONTON		562	19012	13616	5396	.....	175	5221	5900	.....	.....	.....	.....
ISANTI	(0)	679	8309	5602	2707	1812	.....	4519	262188 *	444000	571473	.....	.....
ISLE	(3)	551	18183	13346	4837	.....	.....	4837	5000 *	.....	9865	.....	.....
IVANHOE		738	12915	17714	-4799	140	935	-5594	13357 *	.....	1167	910	4000
JACKSON		3550	70912	52152	18760	1694	7387	13067	29186 *	.....	19579	7358	15000
JANESVILLE		1557	21155	22413	-1258	618	.....	-640	.....	.....	.....	.....	.....
JASPER		754	19144	13658	5486	.....	.....	5486	2145	.....	.....	.....	.....
JEFFERS		436	17988	13706	4282	.....	65	4217	3564	.....	1341	65	1000
JOHNSON		53	53	972	-919	.....	.....	-919	665 *	.....	.....	.....	.....
JORDAN		2414	38730	19863	18867	3448	.....	22315	4377	.....	.....	.....	.....
KANDIYOH	(4)	295	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
KARLSTAD		727	15914	9105	6809	42	3142	3709	14861 *	.....	1510	3114	8000
KASOTA		732	19287	18169	1118	1053	19048	-16877	119566 *	.....	82860	19048	.....
KASSON	(0)	1883	36282	43018	-6736	1114	1984	-7606	94456 *	.....	97982	1970	5000
KEEWATIN	(4)	1382	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
KELLIHER	(3)	289	9709	22933	-13224	238	.....	-12986	1345 *	.....	.....	.....	.....
KELLOGG		403	5506	2355	3151	.....	.....	3151	.....	.....	.....	.....	.....
KENNEDY		424	12600	12906	-306	.....	75	-381	.....	.....	.....	75	2000
KENSINGTON	(1)	308	12710	20898	-8188	.....	.....	-8188	8188 *	.....	.....	.....	.....

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			NET GOVERNMENTAL		BORROWING	CAPITAL OUTLAY	INTEREST PAID	DEBT RETIREMENT
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS					
KENT	139	2420	3154	-734	.....	.....	-734	1442 *	.....	.....	.....	.....	.....
KENYON	(0)	1575	23643	21128	2515	.....	.....	2515	.....	.....	2307	.....	.....
KERKHOVEN	641	7540	5943	1597	.....	.....	1597	7091 *	.....	.....	5850	.....	.....
KETTLE RIVER	(3)	173	6041	4980	1061	.....	.....	1061	9295 *	.....	7952	.....	.....
KIESTER	681	10973	4162	6811	.....	.....	77	6734	650 *	.....	8142	.....	.....
KILKENNY	182	2834	7732	-4898	111	.....	-4787	8244 *	.....	.....	1886	.....	.....
KIMBALL	567	20859	32265	-11406	.....	825	-12231	24222 *	7000	13892	825	5000	5000
LA CRESCENT	3296	45693	32248	13445	.....	.....	13445	.....	.....	.....	8859	.....	.....
LAFAYETTE	498	21490	13181	8309	.....	.....	8309	8695	.....	.....	.....	.....	.....
LAKE BENTON	759	12070	9060	3010	1666	96	4580	5932 *	.....	10505	.....	.....	.....
LAKE BRONSON	325	11478	8813	2665	.....	.....	2665	2665	.....	.....	.....	.....	.....
LAKE CITY	(0)	3857	67685	72004	-4319	3626	.....	-693	33634 *	.....	34918	.....	.....
LAKE CRYSTAL	(0)	1807	47305	33248	14057	.....	305	13752	2365	.....	936	305	5000
LAKE ELMO	4843	10107	9208	899	3516	3837	578	9582 *	.....	.....	.....	3250	10000
LAKE LILLIAN	316	6008	4011	1997	1050	.....	3047	274	.....	.....	.....	.....	.....
LAKE PARK	658	18271	26205	-7934	105	.....	-7829	.....	.....	.....	.....	.....	.....
LAKE WILSON	378	5588	1968	3620	206	150	3676	1931 *	.....	.....	5607	.....	.....
LAKEFIELD	(0)	1820	41744	53968	-12224	90	.....	-12134	.....	.....	28145	.....	.....
LAKEVILLE	12015	166390	141183	25207	12857	32256	5808	698176 *	.....	702538	32208	25000	25000
LAMBERTON	962	23976	16340	7636	.....	.....	7636	11017	.....	.....	.....	.....	.....
LANCASTER	382	7852	5303	2549	.....	12400	-9851	14534 *	.....	.....	.....	12400	5000
LANESBORO	850	14580	z0515	-5935	981	.....	-4954	.....	.....	.....	.....	.....	.....
LE CENTER	1890	22038	8060	13978	.....	.....	13978	26000	.....	.....	2026	.....	.....
LE ROY	870	15784	6623	9161	1500	.....	10661	9812 *	.....	.....	9317	.....	.....
LE SUEUR	(0)	3745	90463	92195	-1732	.....	-1732	25498 *	.....	.....	29914	.....	.....
LESTER PRAIRIE	1162	10758	7461	3297	110	.....	3407	6130 *	.....	.....	4836	.....	.....
LEWISTON	(3)	1000	38520	38351	169	1840	6989	-4980	304 *	.....	9544	6898	5000
LEWISVILLE	291	7136	5383	1753	410	377	1786	6300 *	.....	.....	8682	.....	.....
LEXINGTON	2177	26655	32250	-5595	.....	560	-6155	1318 *	.....	.....	12574	.....	.....
LINDSTROM	1594	36113	36874	-761	.....	.....	-761	.....	.....	.....	4962	.....	.....
LINO LAKES	(3)	4109	17458	15124	2334	105	.....	2439	.....	.....	.....	.....	.....
LISMORE	323	5278	2862	2416	46	60	2402	1000	.....	.....	.....	.....	.....
LITCHFIELD	(0)	5262	127644	112972	14672	.....	149	14523	.....	.....	6551	.....	.....
LITTLE CANADA	(0)	6877	80294	118950	-38656	459	.....	-38197	27307 *	.....	27307	.....	.....
LITTLE FALLS	7467	219719	163779	55940	26575	48932	33583	454417 *	.....	.....	382689	41132	25000
LITTLEFORK	824	25097	11614	13483	506	5160	8829	7507 *	.....	.....	2100	5062	10000
LONG LAKE	1718	34142	28612	5530	879	1159	5250	.....	.....	.....	.....	1134	3000
LONG PRAIRIE	2416	45191	26691	18500	2366	.....	20866	355755 *	.....	.....	136134	.....	.....
LONSDALE	622	12848	26095	-13247	127	.....	-13120	25600 *	.....	.....	1772	.....	.....
LORETTA	331	5253	11722	-6469	.....	24	-6493	2195 *	.....	.....	24	924	.....
LOWRY	257	2979	3412	-433	.....	.....	-433	500 *	.....	.....	.....	.....	.....
LUCAN	254	6079	4526	1553	.....	.....	1553	27950 *	.....	.....	27093	.....	.....
LUVERNE	(0)	4703	234326	181746	52580	1500	20811	33269	.....	185000	262126	20811	20000
LYLE	(3)	522	16778	6991	9787	78	1210	8655	6862	.....	.....	1186	4000
LYND	267	5763	7575	-1812	2084	1238	-966	7505 *	5000	.....	5684	1177	3000
MABEL	888	18718	5146	13572	423	2586	11409	10791	.....	.....	.....	2560	10000
MADELIA	(0)	2316	102879	71864	31015	3296	4319	29992	7000	84171	72027	4319	10000
MADISON	(0)	2242	115474	126872	-11398	.....	.....	-11398	.....	.....	5679	.....	.....
MADISON LAKE	587	10638	6451	4187	.....	241	3946	7170 *	.....	.....	.....	.....	.....
MAHOMEN	1313	27206	15480	11726	64	8587	3203	5000	.....	.....	.....	8574	.....
MAHTOMEDI	(0)	4130	64167	55656	8511	5671	2840	6418	3171	8000
MANCHESTER	89	2045	2384	-339	-339	1000 *	258

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ANALYSIS OF WATER UTILITY OPERATIONS - 1976

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		OPERATING			NON-OPERATING			NET GOVERNMENTAL		CAPITAL OUTLAY	INTEREST PAID	DEBT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
MANKATO	30895	1128488	649425	479063	6597	.....	485660	283297	.....	404791	.....	.....
MANTORVILLE	479	11984	9224	2760	830	3944	-354	16354 *	35000	27480	3930	3000	
MAPLE GROVE	(0)(3)	11853	796231	485041	311190	35208	889	345509	823162 *	.....	1114712	.....	.....
MAPLE LAKE	1124	13360	19816	-6456	.....	.....	-6456	520 *	.....	60136	.....	.....
MAPLE PLAIN	1312	40299	13356	26943	.....	.....	26943	6076 *	.....	22676	.....	.....
MAPLETON	1307	46344	14081	32263	.....	681	31582	29564	.....	5595	630	3000	
MAPLEVIEW	(3)	328	11451	24002	-12551	1049	.....	-11502	13352 *	.....	.....	.....	.....
MAPLEWOOD	(5)	27774	.....	.....	34709	7686	27023	658734 *	.....	719673	.....	.....	.....
MARBLE	770	4776	5602	-826	.....	.....	-826	826 *	.....	.....	.....	.....	.....
MARIETTA	264	3655	4858	-1203	.....	.....	-1203	13203 *	.....	12000	.....	.....	.....
MARSHALL	(0)	10215	305034	275388	29646	14469	959	43156	59194 *	.....	155719	.....	.....
MAYER	379	7558	4840	2718	266	1090	1894	3580 *	.....	474	1090	5000	.....
MAYNARD	455	6814	10574	-3760	189	.....	-3571	4854 *	.....	.....	.....	.....	.....
MAZEPPA	498	6509	6789	-280	.....	.....	-280	9967 *	.....	8617	.....	.....	.....
MC INTOSH	753	11129	15667	-4538	.....	.....	-4538	.....	.....	3709	.....	.....	.....
MC KINLEY	(4)	317	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MEADOWLANDS	128	4790	2839	1951	.....	481	1470	81	.....	2391	481	500	.....
MEDFORD	690	10609	13547	-2938	4302	5813	-4449	6483 *	157755	57755	5787	5000	.....
MEDINA	(0)	2693	14819	19556	-4737	.....	-4737	130065 *	.....	130065	.....	.....	.....
MELROSE	(0)	2273	47658	46272	1386	.....	.....	1386	.....	7905	.....	.....	.....
MENAHGA	835	8140	10122	-1982	1824	377	-535	393 *	.....	895	.....	.....	.....
MENDOTA HEIGHTS	(5)	7391	.....	.....	7674	.....	7674	277168 *	.....	277168	.....	.....	.....
MIDDLE RIVER	369	6340	4972	1368	156	9	1515	167 *	.....	8529	.....	.....	.....
MILACA	1940	74613	52048	22565	1320	2677	21208	1741 *	.....	.....	2677	5000	.....
MILAN	427	4820	1439	3381	30	.....	3411	5933 *	.....	9164	.....	.....	.....
MILLVILLE	139	3903	3903	.....	.....	.....	.....	1489	.....	.....	.....	.....	.....
MILROY	247	6450	2652	3798	.....	46	3752	26 *	.....	7211	.....	.....	.....
MINNEAPOLIS	(0)	397421	11493907	11093933	399974	1220322	452883	1167413	1202687 *	1000000	3043610	429461	920000
MINNEOTA	(3)	1320	40250	37198	3052	2030	.....	5082	.....	.....	12561	.....	.....
MINNESOTA LAKE	(3)	738	14860	4827	10033	.....	.....	10033	31538 *	.....	43361	.....	.....
MINNETONKA	(0)(3)	37846	1199758	2124978	-925220	12789	20776	-933207	9783619 *	1962713	9384220	443	5000
MINNETONKA BEACH		598	10584	17321	-6737	.....	570	-7307	12307 *	.....	.....	570	5000
MINNETRISTA		3580	12010	12870	-860	451	5113	-5522	10099 *	.....	.....	4000	10000
MONTEVIDEO	(0)	5745	145274	97602	47672	8910	.....	56582	86146 *	.....	90272	.....	.....
MONTGOMERY	2289	53285	58351	-5066	10718	.....	5652	1294 *	.....	2269	.....	.....	.....
MONTICELLO	2303	39112	27586	11526	1460	10754	2232	476125 *	.....	449898	10754	15000	.....
MONTROSE	379	8272	10768	-2496	.....	.....	-2496	2496 *	.....	.....	.....	.....	.....
MOORHEAD	(0)	29687	503126	456000	47126	15414	26193	36347	292241 *	.....	53163	26193	30000
MOOSE LAKE	(0)	1400	21373	6528	14845	.....	.....	14845	1619	.....	.....	.....	.....
MORA	(0)	2582	58498	50855	7643	748	.....	8391	235349 *	.....	235968	.....	.....
MORGAN	972	14397	9742	4655	937	.....	5592	7884 *	.....	15471	.....	.....	.....
MORRIS	(3)	5366	222360	109726	112634	17774	54275	76133	28416 *	.....	263152	53925	.....
MORRISTOWN		659	6622	2520	4102	.....	.....	4102	.....	1856	.....	.....	.....
MORTON	(3)	591	9296	15378	-6082	.....	.....	-6082	7117 *	.....	.....	.....	.....
MOTLEY	351	8840	6488	2352	382	3483	-749	13043 *	.....	6710	3450	5000	.....
MOUND	8967	159985	102979	57006	6786	11010	52782	41419 *	215154	153152	10919	22000	.....
MOUNDS VIEW	(0)	13193	197050	235397	-38347	19573	42313	-61087	92446 *	.....	3920	42062	135000
MOUNTAIN IRON	(4)	3294	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MOUNTAIN LAKE	(0)	1986	38413	52961	-14548	1720	.....	-12828	48629 *	.....	53667	.....	.....
MURDOCK		358	5579	7758	-2179	121	.....	-2058	7000 *	.....	2293	.....	.....
NASHUA	114	828	274	554	554	473
NASHWAUK	(0)(1)	1341	58318	56267	2051	2051	8220

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ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--				
		OPERATING			NON-OPERATING			CONTRIBUTIONS		CAPITAL OUTLAY	INTEREST PAID	RETIREMENT			
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET GOVERNMENTAL	INCOME	FUNDS						
NERSTRAND	231	3818	5950	-2132	.....	458	-2590	5498	*	.....	.....	458	5000	
NEW AUBURN	274	6516	10127	-3611	1544	.....	-2067	15460	*	.....	42201	.....	.....
NEW BRIGHTON	23118	451895	191945	259950	10969	48381	222538	468056	*	.....	529110	48381	95000	
NEW GERMANY	326	4973	3781	1192	10	865	337	3659	*	.....	.....	865	4000	
NEW HOPE	(0) (3)	24236	807903	742539	65364	41162	13926	92600	85616	*	.....	135709	13926	10000
NEW LONDON	736	26894	13727	13167	.....	193	12974	10906	.....	.....	2261	180	10000	
NEW MARKET	260	5762	2548	3214	.....	.....	3214	3214	.....	.....	.....	.....	.....
NEW MUNICH	307	3658	2362	1296	.....	.....	1296	500	*	.....	.....	.....	.....
NEW PRAGUE	(0)	3044	69319	48759	20560	.....	.....	20560	.....	.....	.....	1060	.....	.....
NEW RICHLAND	(3)	1113	33456	23726	9730	935	.....	10665	28000	.....	.....	2146	.....	.....
NEW TRIER	143	1946	3772	-1826	.....	3923	-5749	4312	*	.....	.....	2475	.....	.....
NEW ULM	(0)	13051	387425	336451	50974	3645	.....	54619	14144	.....	.....	266879	.....	3923
NEW YORK MILLS	791	21334	16889	4445	.....	4152	293	4743	*	.....	.....	4152	2148	2752
NEWFOLDEN	390	6802	5422	1380	.....	.....	1380	7898	.....	.....	.....	.....	.....	.....
NEWPORT	(3)	3552	78206	60387	17819	961	.....	18780	.....	.....	.....	4666	.....	.....
NICOLLET	618	8721	16328	-7607	.....	.....	-7607	6971	*	.....	.....	.....	.....	.....
NIELSVILLE	156	3442	3493	-51	.....	.....	-51	.....	.....	.....	.....	.....	.....	.....
NORCROSS	137	2468	5521	-3053	.....	787	-3840	4296	*	.....	.....	1510	787	4800
NORTH BRANCH	(0)	1106	35574	26449	9125	170	460	8835	1798	*	.....	1963	.....	.....
NORTH MANKATO	7347	194531	98276	96255	19278	82804	32729	223798	*	.....	556745	78462	.....	.....
NORTH REDWOOD	155	3570	2261	1309	1	.....	1310	1310	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	(0)	12751	157522	153654	3868	.....	3868	117656	*	.....	117656	.....	.....	.....
NORTHFIELD	(0)	10235	220090	101478	118612	10642	6307	122947	10081	*	.....	72238	6307	22000
NORTHOME	351	7318	7145	173	180	.....	353	1292	*	.....	271	.....	.....	.....
NORTHROP	188	3708	3589	119	.....	.....	119	3271	*	.....	3390	.....	.....	.....
NORWOOD	1188	16537	24954	-8417	1693	1622	-8346	5234	*	.....	.....	1597	3000	.....
OAK PARK HEIGHTS	1910	41577	15691	25886	.....	.....	25886	81656	*	.....	108140	.....	.....	.....
OAKDALE	(0)	11226	216267	149876	66391	6989	3092	70288	188690	*	.....	231840	3092	10000
ODESSA	(3)	194	6802	4937	1865	.....	.....	1865	.....	.....	.....	27845	.....	.....
ODIN	166	5907	3091	2816	.....	.....	2816	33197	*	.....	.....	35369	.....	.....
OGLIVIE	374	8473	10583	-2110	.....	25	-2135	3585	*	.....	.....	2494	.....	.....
OKABENA	237	4515	2478	2037	.....	524	1513	731	*	.....	4325	524	2000	.....
OKLEE	(3)	536	9988	8287	1701	.....	.....	1701	6511	*	.....	6077	.....	.....
OLIVIA	2553	58437	22132	36305	971	.....	37276	92451	*	.....	126403	.....	.....	.....
ONAMIA	670	20849	31574	-10725	130	.....	-10595	15800	*	.....	6484	.....	.....	.....
ORMSBY	199	6175	2408	3767	189	.....	3956	3956	.....	.....	.....	.....	.....	4000
ORONO	7235	49484	53797	-4313	3805	.....	-508	10008	*	.....	2517	.....	.....	.....
ORR	315	8709	9953	-1244	.....	.....	-1244	1244	*	.....	.....	.....	.....	.....
ORTONVILLE	(4)	2665	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OSAKIS	(0) (3)	1306	72843	86196	-13353	1081	1500	-13772	32594	.....	.....	1450	5000	.....
OSLO	417	23581	25050	-1469	400	2569	-3638	9427	*	.....	8014	2280	4000	.....
OSSEO	3068	64823	17579	47244	525	2518	45251	2867	.....	.....	2673	2425	10000	.....
OSTRANDER	(3)	268	2301	7344	-5043	128	3371	-8286	14374	*	1341	3360	5000
OWATONNA	(0)	15341	340407	253733	86674	13015	34718	64971	+11919	*	700000	555335	33962	25000
PARK RAPIDS	2772	34320	23701	10619	1159	8644	3134	42837	*	.....	4193	8644	30000	.....
PARKERS PRAIRIE	882	12591	13764	-1173	354	233	-1052	1895	*	.....	.....	225	3000	.....
PAYNESVILLE	1920	36005	37849	-1844	202	.....	-1642	180661	*	.....	182729	.....	.....	.....
PELICAN RAPIDS	1835	71382	62586	8796	755	80	9471	43791	*	.....	57583	.....	.....	.....
PEMBERTON	128	3691	4908	-1217	.....	1185	-2402	3345	*	.....	468	1160	2000	.....
PENNOCK	255	3910	3320	590	.....	.....	590	24297	*	.....	24887	.....	.....	.....
PEQUOT LAKES	(3)	499	14030	10304	3726	3950	11641	-3965	30701	*	6054	11606	15000
PERHAM	1933	35913	22974	12939	1080	133	13886	3117	346668	41358	

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NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--				
		OPERATING			NON-OPERATING			CONTRIBUTIONS		NET GOVERNMENTAL FUNDS	BORROWING	DEBT			
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE		TO OR FROM *				CAPITAL OUTLAY	INTEREST PAID	RETIREMENT	
PERLEY	149	4869	6260	-1391	.....	.....	-1391	1391 *	.....	.....	.....	.....	.....	.....
PETERSON	269	2392	1511	881	.....	.....	881	.....	.....	.....	.....	.....	.....	.....
PIERZ	893	15456	13218	2238	.....	.....	2238	.....	.....	.....	.....	.....	.....	.....
PINE CITY	2143	26429	36687	-10258	4712	1211	-6757	35229 *	.....	19712	1197	5000	.....	.....
PINE ISLAND	1640	22856	15216	7640	1978	.....	9618	15000	.....	.....	.....	.....	585	3000	
PINE RIVER	803	19306	22703	-3397	.....	591	-3988	4255 *	.....	.....	.....	.....	585	3000	
PIPESTONE	(0)	5328	117405	120682	-3277	11363	1060	7026	.....	.....	23265	1060	5000	.....
PLAINVIEW	2093	50381	22817	27564	258	75	27747	.....	99000	78142	.....	.....	.....	.....
PLATO	303	4440	5031	-591	120	.....	-471	.....	.....	.....	.....	.....	.....	.....
PLUMMER	285	8392	10822	-2430	.....	.....	-2430	.....	.....	.....	.....	.....	.....	.....
PLYMOUTH	25594	602919	590306	12613	74219	74816	12016	409338 *	.....	5107778	.....	.....	.....	.....
PRESTON	(0)	1413	36333	34404	1929	3794	2460	3263	20467 *	.....	10508	2410	13000	.....
PRINCETON	(0)	2531	30781	37400	-6619	11	.....	-6608	237 *	.....	5891	.....	.....	.....
PRINSBURG	(3)	448	15169	16426	-1257	313	593	-1537	17523 *	.....	645	400	4000	.....
PRIOR LAKE	5822	137572	65012	72560	23765	20326	75999	258796 *	.....	354237	19496	4000	4000	4000	
PROCTOR	(0)	3123	103224	117623	-14399	5388	3801	-12812	173239 *	.....	178692	3786	6000	.....
RACINE	197	6879	2745	4134	1531	1698	3967	1753 *	.....	9432	.....	.....	.....	.....
RANUALL	536	13237	15237	-2000	420	5985	-7565	29357 *	.....	.....	5945	20000	20000	20000	
RANIER	255	29948	11724	18224	1024	3218	16030	19389 *	.....	.....	2638	5000	5000	5000	
RAYMOND	589	10912	7365	3547	371	.....	3918	2118 *	.....	15398	.....	.....	.....	.....
RED LAKE FALLS	1740	52963	38171	14792	3236	.....	18028	15577	.....	38450	.....	.....	.....	.....
RED WING	(0)	12834	436197	341336	94861	973	55036	40798	351783 *	.....	252429	54899	55000	55000	55000
REDWOOD FALLS	(0)	4774	101879	88551	13328	21595	29042	5881	117731 *	.....	158125	28920	40000	40000	40000
REMER	(3)	403	8838	5891	2947	.....	138	2809	6086 *	10000	30348	138	2000	2000	2000
RENVILLE	(0)	1252	32340	33442	-1102	120	.....	-982	58127 *	.....	72804	.....	.....	.....	.....
REVERE	166	2799	2668	131	.....	50	81	2216 *	.....	1300	50	1000	1000	1000	1000
RICE	366	3389	2360	1029	.....	5515	-4486	10986 *	.....	.....	5250	4000	4000	4000	4000
RICHFIELD	(0)	43952	929459	670509	258950	20424	82695	196679	11332	.....	121765	81876	178000	178000	178000
RICHMOND	(3)	866	16655	11860	4795	876	6227	-556	9611 *	.....	9847	6177	12000	12000	12000
RIVERTON	103	1443	3224	-1781	.....	.....	-1781	1770 *	.....	.....	.....	.....	.....	.....	.....
ROBBINSDALE	(0)	15610	253159	283454	-30295	27971	4975	-7299	36020	.....	4097	4975	45000	45000	45000
ROCHESTER	(0)	53983	907720	668957	238763	45387	.....	284150	55133	.....	505272	.....	.....	.....	.....
ROCKFORD	813	24949	12094	12855	11116	.....	23971	62778	.....	500	.....	.....	.....	.....	.....
ROCKVILLE	302	7901	2000	5901	1332	4752	2481	28950 *	.....	27949	4752	4000	4000	4000	4000
ROGERS	(3)	653	16573	16323	250	1870	6804	-4684	21740 *	.....	2704	6340	13000	13000	13000
ROLLINGSTONE	450	4462	4153	309	349	4312	-3654	29847 *	.....	22918	938	4312	4312	4312	4312
ROSE CREEK	(3)	390	7445	7999	-554	.....	.....	-554	800 *	.....	475	.....	.....	.....	.....
ROSEAU	(0)	2552	35350	39843	-4493	89	.....	-4404	47624 *	.....	27624	.....	.....	.....	.....
ROSEMOUNT	(3)	4860	177725	88071	89654	21335	19807	91182	16885	182225	248383	18600	15000	15000	15000
ROSEVILLE	(0)	36362	1048435	951425	97010	89614	108445	78179	308945 *	.....	318826	107785	345000	345000	345000
ROTHSAY	448	8348	10906	-2558	.....	.....	-2558	2558 *	.....	.....	.....	.....	.....	.....	.....
ROUND LAKE	(4)	506	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ROYALTON	534	9147	6105	3042	98	.....	3140	.....	.....	.....	.....	.....	.....	.....	.....
RUSH CITY	1130	26962	15924	11038	.....	.....	11038	.....	.....	.....	.....	.....	.....	.....	.....
RUSHFORD (CITY)	1318	20757	11122	9635	672	2085	8222	.....	.....	1956	2085	5000	5000	5000	5000
RUSHMORE	394	5584	12542	-6958	.....	.....	-6958	6651 *	.....	.....	.....	.....	.....	.....	.....
RUSSELL	398	22991	6458	16533	641	.....	17174	12254	.....	.....	.....	.....	.....	.....	.....
RUTHTON	405	11617	10795	822	570	65	1327	3000	.....	.....	65	1000	1000	1000	1000
SABIN	333	8840	6780	2060	1957	9762	-5745	20491 *	.....	.....	9722	14000	14000	14000	14000
SACRED HEART	707	25791	23273	2518	.....	.....	2518	79988 *	.....	82506	.....	.....	.....	.....	.....
SANBORN	505	9400	8122	1278	531	368	1441	12003 *	.....	12650	117	1000	1000	1000	1000
SANDSTONE	1641	10740	17151	-6411	.....	.....	-6411	23519 *	.....	23519	.....	.....	.....	.....	.....

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			TO UP FROM *		NET GOVERNMENTAL		DEBT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING	OUTLAY	INTEREST PAID	RETIREMENT	
SARGEANT	85	1014	.....	1014	.....	.....	1014	.....	.....	.....	.....	.....	.....
SARTELL	2027	36212	17397	18815	.....	.....	18815	29242 *	.....	30078	.....	.....	.....
SAUK CENTRE	(0)	3750	65842	61534	4358	5035	284	9109	25839 *	.....	18550	.....	.....
SAUK RAPIDS	5099	36482	40322	46160	1439	5798	41801	165098 *	.....	139766	4898	15000	
SAVAGE	(0) (3)	3715	18844	95370	-16526	3629	288	-13185	10802 *	.....	11371	.....	.....
SCANLON	(3)	1132	42077	29773	12304	74	8307	4071	8723 *	.....	380	8307	4000
SEBEKA	668	10225	13524	-3299	850	.....	-2449	.....	.....	.....	.....	.....	.....
SHAER	(3)	149	5538	4348	1190	1020	3052	-842	11733 *	.....	6494	3052	2404
SHAKOPEE	(0)	10065	186815	148372	38443	8503	1365	45581	85866 *	.....	135311	.....	.....
SHELLY	(4)	260	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SHERBURN	1190	39185	32449	6736	9005	.....	15741	70327 *	214591	212082	.....	.....	.....
SHOKEVIEW	(0)	14839	167883	135414	32465	19468	188464	-130531	401896	.....	87062	187808	180000
SHOKEWOOD	(3)	4471	148078	110419	37659	1345	1417	37587	560	.....	10896	.....	.....
SILVER BAY	(0) (3)	3504	229751	202164	27587	4780	.....	32367	34705 *	.....	35804	.....	.....
SILVER LAKE	(3)	594	4119	11356	-2237	.....	.....	-2237	7758 *	.....	5237	.....	.....
SKYLINE	400	3050	18198	-15148	40	.....	-15108	2884 *	.....	896	.....	.....	.....
SLAYTON	2351	81842	87710	-5868	6938	.....	1070	7760	.....	9648	.....	.....	.....
SLEEPY EYE	(0)	3461	98785	95393	3392	5996	17883	-8495	5234 *	.....	506604	17873	15000
SOUTH HAVEN	238	1260	2485	-1226	4538	5983	-2671	10804 *	.....	.....	5983	7000	
SOUTH INT'L. FALLS	2116	64240	53537	10709	20889	1400	30198	3213	.....	25858	.....	.....	.....
SOUTH ST. PAUL	24303	359105	241245	117860	616	73854	44622	498922 *	.....	375068	73608	50000	
SPICER	586	18946	16793	2153	.....	.....	2153	2153	.....	.....	.....	.....	.....
SPRING GROVE	(3)	1290	41485	41410	75	2294	14069	-11700	43314 *	.....	39767	13979	27400
SPRING LAKE PARK	(3)	6929	187833	155582	32251	40286	15268	57269	22251 *	.....	30065	14990	50000
SPRING PARK	(3)	1603	87413	56748	30665	29341	18944	41052	45960 *	.....	4157	18850	50000
SPRING VALLEY	(0)	2572	50476	42577	7899	668	.....	8567	.....	.....	1479	.....	.....
SPRINGFIELD	(0)	2530	47531	27674	19057	.....	63	19794	1250	.....	3117	.....	.....
ST. ANTHONY (HENN.)	(0)	9582	193732	129593	64134	15266	5991	73414	7634	.....	6523	5991	50000
ST. BONIFACIUS	806	7927	5385	2542	435	3592	-615	13690 *	.....	.....	3461	15000	
ST. CHARLES	(4)	1942	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ST. CLAIR	488	6287	13857	-7570	.....	.....	-7570	6421 *	.....	.....	.....	.....	.....
ST. CLOUD	(0)	42223	1244246	885510	358736	90797	75955	373578	480152 *	.....	562057	74520	150000
ST. FRANCIS	(3)	1155	20189	17916	2273	10145	52750	-40332	58879 *	.....	93052	52750	20000
ST. HILAIRE	337	8690	13014	-4324	.....	.....	-4324	4150 *	.....	7785	.....	.....	.....
ST. JAMES	(0)	4027	154782	162036	-7254	2515	-9769	105653 *	.....	104052	2490	5000	
ST. JOSEPH	1786	25229	18692	6537	873	6008	1402	1126 *	.....	3257	6008	12400	
ST. LEO	153	1499	2696	-1197	225	3218	-4190	16042 *	50000	19352	3076	32926	
ST. LOUIS PARK	(0)	47429	988388	736025	252363	45825	15684	282504	78889 *	.....	246845	.....	.....
ST. MARTIN	188	2076	643	1433	301	5300	-3566	14944 *	.....	16886	5300	2000	
ST. MICHAEL	1021	24287	3504	20783	.....	.....	20783	6362 *	.....	27145	.....	.....	.....
ST. PAUL	(0)	291304	10041089	8010827	<030262	10356	429831	1610757	.....	1586253	429831	819000	
ST. PAUL PARK	5633	88560	59831	28729	5289	3375	30643	14998 *	.....	.....	3348	22000	
ST. PETER	(0)	9539	105502	91931	13571	2960	.....	16531	104224 *	.....	214074	.....	.....
STACY	278	21909	6107	15802	.....	5540	10262	.....	.....	4815	3532	5540	
STAPLES	(0)	2761	69335	65636	3699	.....	3572	127	70969 *	.....	64344	3572	5000
STARBUCK	1138	17548	6595	10953	759	.....	11712	586	.....	5024	.....	.....	.....
STEEN	191	3698	1100	2598	933	3850	-319	4131 *	.....	.....	3850	2000	
STEPHEN	904	31569	26454	5115	1551	12450	-5784	35516 *	.....	25538	12450	5000	
STEWART	666	9710	5032	4678	338	.....	5016	.....	.....	.....	.....	.....	.....
STEWARTVILLE	2802	53356	33059	20297	25528	31536	14289	.....	.....	408909	31536	.....	.....
STILLWATER	(0)	12000	240692	206007	34685	11411	555	45541	74284 *	.....	94550	.....	.....
STOKDEN	364	10734	7854	2875	.....	.....	2875	2876	.....	.....	.....	.....	.....

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS			--DEBT SERVICE--			
		OPERATING			NON-OPERATING			TO OK FROM *		NET GOVERNMENTAL FUNDS	BORROWING	CAPITAL OUTLAY	INTEREST PAID	DEBT RETIREMENT
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME							
STRANDQUIST	138	2410	861	1549	.....	160	1389	390	.....	.....	.....	160	1000	
STRATHCUNA	31	126	.....	126	.....	.....	126	126	.....	.....	.....	.....	.....
SWANVILLE	300	2703	5022	-2319	.....	.....	-2319	2500 *	.....	.....	.....	.....	.....
TACONITE	352	3612	5397	-1785	.....	.....	-1785	1785 *	.....	.....	.....	.....	.....
TAYLORS FALLS	(3)	587	21610	26044	-4434	815	538	-4157	2111 *	.....	16851	512	5000	
THIEF RIVER FALLS	(0)	8618	315699	234260	81439	53377	116637	18179	294867 *	.....	1353282	116380	10000	
TINTAH	157	1195	437	758	.....	.....	758	758	.....	.....	.....	.....	.....
TONKA BAY	1456	26667	29790	-3123	22402	79397	-60118	137972 *	.....	.....	593	79283	35000	
TOWER	699	12784	15181	-2397	.....	.....	-2397	1656 *	.....	.....	.....	.....	.....
TRACY	(3)	2516	109389	48045	61344	29721	14480	76585	2625 *	.....	5263	14424	37000	
TRIMONT	835	12328	17332	-5004	4432	.....	-572	.....	.....	.....	.....	.....	.....
TROMMADL	82	1425	612	813	.....	.....	813	250 *	11201	12264	.....	.....	.....
TROSKY	109	978	599	379	.....	.....	379	3310 *	.....	.....	3699	.....	.....
TRUMAN	(0)	1137	22747	17214	5533	2080	.....	7613	.....	.....	.....	.....	.....
TWIN LAKES	230	4690	3067	1623	549	756	1416	4495 *	.....	.....	.....	756	3000	
TWIN VALLEY	868	16315	14341	1974	360	369	1965	3080 *	.....	.....	4922	365	2000	
TWO HARBORS	(u)	4437	124628	128912	-4284	.....	-4284	.....	.....	.....	285517	.....	.....
TYLER	(3) (4)	1069	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ULEN	486	6307	8441	-2134	.....	.....	-2134	6398 *	.....	.....	6369	.....	.....
UNDERWOOD	278	1242	3451	3791	355	1627	2519	34212 *	.....	.....	31798	1560	1000	
UPSALA	312	4676	7144	-2468	200	.....	-2268	8785 *	.....	.....	6517	.....	.....
UTICA	240	3191	5648	-2457	.....	.....	-2457	.....	.....	.....	.....	.....	.....
VADNIAS HEIGHTS	(6)	4216	.....	.....	.....	.....	.....	49817 *	62520	90651	.....	.....	.....
VERNDALE	570	2904	2069	835	470	104	1201	.....	.....	.....	1052	.....	.....
VERNON CENTER	347	8740	6582	2158	550	.....	2708	2707	.....	.....	.....	.....	.....
VESTA	330	6486	4849	1637	.....	125	1512	2069 *	.....	.....	11885	125	5000	
VICTORIA	(6)	1046	7169	2122	5047	4182	6700	2529	10607 *	103000	77047	6650	.....
VIKING	118	1632	1798	-166	.....	.....	-166	.....	.....	.....	.....	.....	.....
VIRGINIA	(0)	12450	418983	316993	101990	11600	.....	113596	18015 *	.....	23363	.....	.....
WABASHA	(3)	2371	108312	63633	44079	6334	.....	51018	.....	.....	27469	.....	.....
WABASSO	738	13204	9142	4062	2643	3162	3543	16114 *	120000	76948	3150	.....	.....
WACONIA	(0)	2700	66988	35822	31166	3834	10819	24181	96611 *	.....	76720	10775	16000	
WADENA	(4)	4640	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
WAITE PARK	2824	40819	28653	12166	65	.....	12251	40485 *	.....	40485	.....	.....	.....
WALDORF	(3)	285	12086	12956	-870	115	54	-809	2000 *	.....	.....	.....	.....
WALKER	(3)	1073	31840	24152	7688	.....	5249	2439	26853 *	.....	1530	5215	7000	
WALNUT GROVE	756	17701	1759	9942	.....	2587	7355	.....	.....	1275	2587	4019	.....
WALTERS	152	1235	1168	67	.....	.....	67	.....	.....	.....	.....	.....	.....
WALTHAM	(3)	189	3160	2194	966	1040	1646	360	30 *	.....	8808	1646	434	
WANAMINGO	574	8800	12231	-3377	375	.....	-3002	4245 *	.....	.....	.....	.....	.....
WANDA	124	9036	2583	6448	967	.....	7415	5000	.....	.....	828	.....	.....
WARBA	148	1573	623	950	.....	.....	950	.....	.....	.....	456	.....	.....
WARREN	(0)	1999	56681	53849	2832	734	2318	1253	23504 *	.....	57164	2318	20000	
WARRUAD	(0) (3)	1086	30972	41462	-4490	.....	-4490	.....	.....	128732	.....	.....	.....
WASECA	(0)	6968	181216	125888	55328	.....	55328	.....	.....	131423	.....	.....	.....
WATERTOWN	1747	37640	14166	23474	935	.....	24404	15132 *	.....	10970	.....	.....	.....
WATERVILLE	1539	20209	11487	8722	15	.....	8737	204 *	.....	.....	.....	.....	.....
WATKINS	785	21401	21883	-482	450	2688	-2700	8993 *	.....	.....	3743	2668	10000	
WATSON	228	7299	12494	-5195	.....	1550	-6745	11336 *	.....	5140	1550	2000	.....
WAUBUN	(3)	345	14225	8494	5731	.....	5731	.....	.....	1643	.....	.....	.....
WAVERLY	573	6287	6905	-618	1114	1972	-1476	12465 *	.....	2678	1972	1010	.....
WAYZATA	(0)	3964	122975	75414	47561	2310	8086	41785	9633	.....	108	3603	12000	.....

TABLE 6
ANALYSIS OF WATER UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OR FROM *	--DEBT SERVICE--			
		OPERATING			OPERATING				NET GOVERNMENTAL FUNDS	CAPITAL OUTLAY	INTEREST PAID	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME				DEBT PAID	
WELCOME	694	15814	11165	4649	.....	.....	4649	4649	.....	.....	.....
WELLS	(0)	2791	65692	72895	-7203	2156	.....	-5047	.....	18755	.....
WENDELL	247	4348	3571	777	5	2834	-2052	4271 *	.....	.....	2834
WEST CONCORD	718	9790	5582	4208	340	2825	1723	6071 *	.....	.....	2808
WEST ST. PAUL	(5)	19793	.....	.....	.....	.....	.....	70354 *	.....	70354	.....
WESTBROOK	(0)	990	28109	45711	-17602	1938	.....	-15664	.....	3842	.....
WHEATON	(0)	2029	34664	28905	5759	1500	.....	7259	1802 *	3827	.....
WHITE BEAR LAKE	24964	430825	345556	85269	4031	28863	60437	96029 *	.....	32477	27926
WILLERNIE	(0)	687	10412	15009	-4597	215	.....	-4382	.....	.....	20000
WILLMAR	(0)	13632	289645	238546	51099	18771	10288	59582	83739 *	179444	10094	
WILMONT	390	3520	11690	-8170	.....	.....	-8170	13544 *	.....	5374	.....
WINNOM	(0)	3952	102152	105731	-3579	9932	.....	6353	164568 *	35959	.....
WINGER	228	3222	6017	-2795	.....	.....	-2795	75130 *	.....	81753	.....
WINNEBAGO	1791	36296	28013	8283	865	77	9071	.....	8681	.....	.....
WINUNA	(0)	26438	353433	326936	26497	39549	21177	44869	64526 *	243828	20965	
WINSTED	1266	24509	15105	9404	.....	72	9332	2329 *	.....	60	3000
WINTHROP	(0)	1391	10736	19280	-8544	858	539	-8225	.....	46538	.....
WINION	(3)	294	14860	17269	-2409	.....	5032	-7441	14197 *	6000	5032
WOLVERTON	171	5469	5445	24	.....	860	-836	3486 *	.....	860	2650
WOOD LAKE	418	9274	5277	3997	699	.....	4696	98 *	.....	4795	.....
WOODBURY	(0) (3)	8637	327660	284856	42804	18333	62249	-1112	55644 *	75603	17411	
WASHINGTON	(0)	10362	322343	326862	-4519	37732	32211	1002	70308 *	91136	32025	
WRENSHALL	(0) (3)	147	3066	3154	-93	3334	1120	2121	4055 *	.....	1095
WYKOFF	450	12700	9637	3063	456	.....	3519	2527 *	.....	3454	.....
WYOMING	695	18196	9278	8918	3076	14415	-2422	36462 *	.....	14416	22000
YOUNG AMERICA	915	18992	4285	14707	1968	.....	16675	1578 *	.....	14269	.....
ZIMMERMAN	(3)	495	104407	12427	91980	4849	47666	49163	155032 *	135953	47650	
ZUMBRO FALLS	203	2707	1378	1329	.....	.....	1329	1307	.....	.....	15000
ZUMBROTA	(3)	1929	78671	70839	7832	1601	25522	-16089	9250 *	10618	25464	
TOTAL		2979422	74228095	62565879	11662216	4549521	4959737	11252000	36690692 *	12271870	57376111	
										4502529	6879186	

NOTE: (0) INFORMATION TAKEN FROM INCOME AND EXPENSE STATEMENT.
 (1) INCLUDES REVENUE AND EXPENDITURES OF SEWER AND GARBAGE DISPOSAL.
 (2) INCLUDES REVENUE AND EXPENDITURES OF GARBAGE DISPOSAL.
 (3) INCLUDES REVENUE AND EXPENDITURES OF SEWER OPERATIONS.
 (4) OPERATIONS INCLUDED WITH ELECTRIC UTILITY.
 (5) WATER PURCHASED FROM CITY OF ST. PAUL.
 (6) UNDER CONSTRUCTION IN 1976.
 (7) NINE MONTH STATEMENT.

TABLE 7
 ANALYSIS OF ELECTRIC UTILITY OPERATIONS - 1976
 GENERATION DISTRIBUTION

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			CONTRIBUTIONS TO OR FROM *		CAPITAL OUTLAY	INTEREST PAID	DEBT RETIREMENT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
ADRIAN	(0)	1350	197866	170064	27802	8946	2853	33895	3500	.....	11285	571	5000
AITKIN		1815	634599	624121	10478	4517	12086	2909	25192	.....	47928	11670	30000
ALEXANDRIA		6973	1689607	1252633	436974	64758	12553	489179	132661	.....	1191024	12553	135000
AUSTIN		26210	6686196	6155080	531116	65167	80782	515501	528884	.....	136175	74169	145000
BARNESVILLE		1782	249603	182583	67020	4248	.....	71268	44191	.....	57187	.....	.....
BAUDETTE		1440	251265	155869	95396	3690	.....	99086	128579	.....	7920	.....	.....
RENSEN	(1) (2)	3549	725866	671417	54449	27218	7242	74425	34530	.....	28023	6227	35000
BLOOMING PRAIRIE		1304	315359	283697	31662	13921	4404	41179	.....	.....	31811	3360	.....
BLUE EARTH		3965	1171789	1165193	6596	4574	33296	-22126	8034	.....	173235	33296	70000
BUHL	(0)	1303	155098	128111	26987	.....	.....	26987	.....	.....	.....	.....	.....
DELANO		1851	474011	390926	83085	6946	35846	54185	.....	.....	46565	35846	30000
DETROIT LAKES		6352	1569451	867512	701939	12854	6430	708363	100000	.....	149235	6245	100000
ELBOW LAKE	(0)	1484	259820	203460	56360	3660	29245	30775	.....	.....	7435	29245	30000
ELK RIVER		2252	1082094	1038038	44056	38145	40033	42168	11653	.....	46773	39844	50000
FAIRFAX	(0)	1432	196282	131544	64738	2659	.....	67397	33000	.....	35451	.....	.....
FAIRMONT		10751	3740577	3042533	698044	83634	199245	582433	232617	.....	836350	170862	185000
FOSTON		1684	298359	189366	108993	8619	.....	117612	74000	.....	41074	.....	.....
GLENCOE		4217	1313432	1099012	214240	14979	142211	87188	10679	.....	57188	135248	90000
GRAND MARAIS		1301	356132	366224	-10092	3976	824	-6940	.....	50000	18070	.....	.....
GRANITE FALLS		3225	610837	581456	29381	6137	.....	35518	71110	.....	21208	.....	.....
HALSTAD		598	113977	119568	-5591	4342	1665	-2914	.....	190000	28952	1665	5000
HAWLEY		1371	184221	129110	55111	.....	.....	55111	.....	3074	.....	.....	.....
HIBBING		16104	4034989	3902343	132646	281467	238064	176049	102123 *	.....	269301	189572	125000
HUTCHINSON	(3)	8288	2567835	2593136	-25301	28526	44573	-41348	50100	4570000	3423484	44573	375000
JACKSON	(0)	3550	504560	440397	64163	17409	.....	81572	37237	.....	50030	.....	.....
JANESVILLE	(0)	1557	249567	214607	34960	7775	5123	37612	.....	.....	.....	5123	20000
KENYON		1575	260662	266374	-5712	.....	.....	-5712	122714	.....	255	.....	.....
LAKE CRYSTAL		1807	379665	371327	8338	4684	28063	-15041	19015	.....	17375	28063	15000
LAKEFIELD		1820	213691	178222	35469	12228	.....	47697	7875	.....	17445	.....	.....
LANESBORO	(0)	850	124458	141639	-17181	3926	.....	-13255	.....	.....	4182	.....	.....
LE SUEUR		3745	774231	606825	167406	9989	19213	158182	50000	.....	106163	19213	35000
LITCHFIELD		5262	1092092	945923	146169	55174	1768	199575	131370	.....	98723	579	16000
LUVERNE		4703	929015	806647	122368	7589	36750	93207	25000	.....	37199	36750	150000
MADELIA		2316	592622	520696	71926	13530	16101	69355	41130	.....	15717	16101	65000
MADISON		2242	373177	319700	53477	27502	.....	80979	15000	.....	27376	.....	.....
MARSHALL		10215	1786376	1367536	418840	147987	79396	487431	164705	1331795	349898	73125	130000
MELROSE		2273	659733	461566	198167	42491	60120	180538	30382	.....	28964	60120	55000
MOORHEAD		29687	3172508	2096968	1075540	97251	4736	1168055	867662	.....	383547	3524	25000
MOOSE LAKE		1400	404283	395112	9171	6889	18482	-2422	5000	.....	6788	16362	20000
MORA		2582	1226216	1003950	222266	195024	235810	181480	.....	.....	205194	172015	130000
MOUNTAIN IRON	(1)	3294	276515	256325	20190	3316	2922	20584	25390 *	.....	9200	2862	27000
MOUNTAIN LAKE		1986	591267	445285	145982	25723	47923	123782	14400	.....	56003	47923	30000
NEW PRAGUE		3044	1009802	872925	136877	38032	88846	86063	30000	.....	727289	88846	130000
NEW ULM		13051	4184995	3623841	561154	46053	108623	498584	201130	.....	140269	105039	250000
NORTH BRANCH		1106	316183	282487	33696	3289	17592	19393	11774	.....	15754	16144	10000
OWATONNA		15341	4090855	3605123	485732	77260	50546	512446	.....	.....	173663	46581	150000
PRESTON		1413	336738	283068	53670	11786	20518	44938	.....	.....	31420	19364	35000
PRINCETON		2531	756210	636937	119273	4217	.....	123490	36000	.....	12269	.....	.....
REDWOOD FALLS	(2)	4774	992721	735095	257626	16505	57333	216798	37268	.....	60221	36577	70000
ROCHESTER		53983	14408890	11231007	317783	333859	13357	3498385	1363718	.....	1618123	.....	.....
ROSEAU		2552	417895	267179	150716	4169	.....	154885	162000	.....	23579	.....	.....

TABLE 7
ANALYSIS OF ELECTRIC UTILITY OPERATIONS - 1976
GENERATION AND DISTRIBUTION

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OR FROM *	--DEPT SERVICE--				
		OPERATING REVENUE	OPERATING EXPENSE	NON- INCOME	OPERATING REVENUE	OPERATING EXPENSE	NET GOVERNMENTAL INCOME	FUNDS	BORROWING	CAPITAL OUTLAY	INTEREST PAID	PETIPE- MENT	
SLEEPY EYE	3461	724755	666239	58516	19808	.....	78324	36085	.....	64953	.....	.....
SPRING VALLEY	2572	581124	485859	95265	17720	63902	49083	13659	.....	14852	63902	45000
SPRINGFIELD	2530	627982	583740	44242	24263	23784	44721	22500	.....	82595	23676	35000
THIEF RIVER FALLS	8618	1431301	864590	566711	23370	26494	563587	433746	.....	128314	8685	35000
TRUMAN	1137	296232	262093	34139	5265	28952	10452	4503	.....	15900	28003	.....
TWO HARBORS	4437	716673	635374	81299	35060	65680	50679	.....	270000	231126	62917	55000
TYLER	(1)	1069	252944	202443	50501	7978	.....	58479	33512	.....	.....	.....
VIRGINIA	12450	3074038	2841463	232575	295439	157742	370272	.....	.....	29321	310045	250000
WARREN	1999	344543	205451	139092	3858	.....	142950	58652	.....	110586	.....	.....
WELLS	2791	550530	505789	44741	14790	25302	34229	35000	.....	30168	24333	20000
WESTBROOK	990	172757	127115	45642	28666	11822	62486	8099	.....	16850	11068	25000
WILLMAR	13632	3031387	2549797	481590	185349	132272	534667	283017	.....	241763	129778	315000
WINDOM	3952	724483	524701	199782	97862	3159	294485	282869	.....	14372	.....	.....
WORTHINGTON	10362	2030161	1888751	141410	163240	.....	304650	215000	.....	597337	.....	.....
TOTAL		359760	83563102	70163162	13399940	2829308	2343683	13885565	6166239	6414871	12460457	2251664	3553000

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
 (1) INCLUDES WATER UTILITY.
 (2) INCLUDES HEAT UTILITY.
 (3) NINE-MONTH STATEMENT.

TABLE 7
ANALYSIS OF ELECTR. UTILITY OPERATIONS - 1976
DISTR. ION ONLY

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OR FROM *	NET GOVERNMENTAL INCOME FUNDS	NET BORROWING	--DEBT SERVICE--		
		OPERATING REVENUE	OPERATING EXPENSE	NON-OPERATING REVENUE	NON-OPERATING EXPENSE	CAPITAL OUTLAY	INTEREST PAID				DEBT PAID	RETIRE- MENT	
ADA	2076	266491	167793	98698	5226	.....	103924	80000	.....	.....	.....	.....
ALPHA	179	43027	24237	18790	.....	.....	18790	.....	.....	1072	.....	.....
ALVARADO	(0)	302	51289	38637	12652	2634	205	15081	2800	.....	2419	.....
ANOKA	13643	3873140	3106142	766998	71726	50931	787793	225000	.....	190633	50931	215594
ARLINGTON	1823	336850	279919	56931	.....	.....	56931	23000	.....	7331	.....	.....
BAGLEY	(1) (3)	1614	321814	287231	34583	23981	5950	52614	155843 *	70058	318316	5950	
BIGELOW	262	36240	29090	7150	2048	1222	7976	.....	.....	.....	1215	3000
BIWABIK	(0) (1)	1483	292105	268190	23915	.....	23915	9250 *	.....	.....	.....	.....
BRAINERD	11667	2775600	2415033	360567	94607	45678	409496	204559	.....	.....	.....	.....
BRECKENRIDGE	(1)	4200	614496	489291	125205	16842	10686	131361	68055	.....	56495	7723
BREWSTER	563	57764	40360	17404	5105	.....	22509	.....	.....	8583	.....	.....
BROWNTON	(0)	688	101270	91189	10081	3694	.....	13775	.....	.....	3418	.....
BUFFALO	3275	809566	708359	101207	5773	.....	106980	91662	.....	44321	.....	.....
CALEDONIA	(0)	2619	304097	275667	28430	12300	1130	39600	62198	.....	24915	.....
CEYLON	(0)	487	68164	51398	16766	903	462	17207	9500	.....	7031	.....
CHASKA	(0)	7082	1446198	1121486	324712	90865	16540	399037	138745	.....	56341	13213
CIRCLE PINES	4078	3651	3527	124	391	.....	515	.....	.....	.....	.....	40000
DARWIN	(0) (1)	361	40804	32708	8096	.....	671	7425	2425	.....	671	5000
DUNDEE	(0)	138	17640	17638	2	.....	.....	2	.....	.....	.....	.....
DUNNELL	(0)	237	27558	22532	5026	939	20	5945	5945	.....	.....	.....
EAST GRAND FORKS	7891	1515008	783813	731195	29175	43380	716990	430000	501340	477469	43380	40000	
EITZEN	208	39869	36328	3541	2642	.....	6183	.....	.....	.....	.....	.....
ELY	5254	940824	829639	111185	14889	70329	55745	.....	.....	13955	.....	.....
GILBERT	(0) (1)	2287	396072	387937	8135	5532	6425	7242	14896 *	.....	598	6365
GRAND RAPIDS	7247	2214615	2159547	55068	5051	.....	60119	81676	.....	63962	.....	20000
GROVE CITY	531	104228	76606	27622	.....	.....	27622	100000	.....	.....	.....	.....
HARMONY	(0)	1130	153008	153028	-20	5431	.....	5411	447 *	.....	.....	.....
HENNING	(0)	850	109868	41979	67889	933	295	68527	44000	.....	1886	.....
KANDIYOH	295	84382	53285	31097	51	5	31143	32000	.....	.....	.....	.....
KASOTA	(0)	732	93920	68796	25124	.....	25124	25124	.....	.....	.....	.....
KASSON	1883	311643	230638	81005	9256	8798	81463	15000	.....	52772	1935	10000
KEWATIN	(0) (1) (2)	1382	229804	200440	29364	1400	2793	27971	665 *	.....	2347	.....
LAKE CITY	3857	1560136	1349065	211071	114767	.....	325838	86677	.....	30572	.....	.....
LAKE PARK	(0)	658	82631	64938	17693	72387	.....	40080	10000	.....	.....	.....
MABEL	(0)	888	91982	88069	3913	3301	750	6464	6321	.....	.....	.....
MCKINLEY	(0) (1)	317	30475	33548	-3073	.....	-3073	5677 *	.....	.....	.....	.....
NASHWAUK	1341	198298	185485	12813	.....	.....	12813	5607	.....	.....	.....	.....
NEWFOLDEN	(0)	390	64603	33930	30673	201	110	30764	32500	.....	6574	.....
NIELSVILLE	(0)	156	15449	10764	4685	.....	4685	.....	.....	.....	.....	.....
NORTH ST. PAUL	12751	1777739	1427123	350616	55190	6782	399024	205000	.....	163323	6750	20000
OLIVIA	(0)	2553	357194	196065	161129	1160	8363	153926	95271	.....	51207	.....
ORTONVILLE	(1)	2665	560071	400786	159285	16576	14378	161483	114884	285460	205644	14352	
PETERSON	(0)	269	39541	32717	6824	404	.....	7228	9401	.....	.....	.....
PIERZ	(0)	893	215822	143061	72761	.....	72761	.....	.....	.....	.....	.....
PROCTOR	3123	475216	442160	33056	697	.....	33753	.....	.....	42334	.....	.....
RANDALL	536	93486	75681	17805	571	.....	18376	16000	.....	.....	.....	.....
ROUND LAKE	(0) (1)	506	144536	89896	54640	.....	54640	.....	.....	36416	1146	1000
RUSHFORD (CITY)	(0)	1318	276166	229591	46575	4317	.....	50892	48100	.....	11301	.....
RUSHMORE	(0)	394	42224	43021	-797	118	20	-699	1352	.....	.....	.....
SARGEANT	(0)	85	14492	23806	-9314	4263	.....	-5051	.....	.....	.....	.....
SAUK CENTRE	3750	490226	334024	156202	11139	.....	167341	88500	.....	53030	.....	.....

TABLE 7
ANALYSIS OF ELECTRIC UTILITY OPERATIONS - 1976
DISTRIBUTION ONLY

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			OPERATING			NET GOVERNMENTAL		CAPITAL OUTLAY	INTEREST PAID	RETIRE- MENT	DERT
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS	BORROWING				
SHAKOPEE	10065	1610718	1329382	281336	23290	56527	248099	186325	.....	118987	1959	15000	
SHELBY	(0)(1) 260	40975	44033	-3058	4332	116	1158	13209	.....	2374	.....	.....
SPRING GROVE	(0) 1290	229139	200767	28372	.....	.....	28372	28434	.....	.....	.....	.....
ST. CHARLES	(0)(1) 1942	458486	413998	44488	3018	12782	34724	27292 *	.....	30775	10140	20000	
ST. JAMES	4027	654754	414284	240470	3036	12502	231004	180000	.....	41675	12450	35000	
ST. PETER	8539	1337692	1101939	235753	25344	.....	261097	128000	.....	72949	.....	.....
STAPLES	2761	590095	542183	47912	9625	3439	54098	120523	.....	4900	.....	.....
STEPHEN	(0) 904	146159	80271	65888	3189	.....	69077	153000	.....	.....	.....	.....
WADENA	(1) 4640	925212	689753	235459	17645	16624	236480	160842	565000	476839	15358	30000	
WARROAD	1086	298654	238587	60067	3829	.....	63896	18951	.....	40950	.....	.....
WASECA	6968	1249613	1046682	202931	288907	.....	491838	125360	.....	302376	.....	.....
WHALAN	(0) 114	11230	7864	3366	.....	.....	3366	3366 *	.....	.....	.....	.....
WINTHROP	1391	203093	217648	-14555	2183	.....	-12372	.....	.....	1952	.....	.....
TOTAL		166904	31967112	26023584	5943528	1030883	397913	6576498	3258510	1422358	3028042	193538	509594

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
 (1) INCLUDES WATER UTILITY.
 (2) INCLUDES HEAT UTILITY.
 (3) INCLUDES T.V. SIGNAL.

TABLE 8
ANALYSIS OF MUNICIPAL HOSPITAL OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING			CONTRIBUTIONS		CAPITAL OUTLAY	INTEREST PAID	DEBT RETIREMENT	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET GOVERNMENTAL FUNDS	BORROWING					
ADA	(1)	2076	834547	883103	-48556	9682	.....	-38874	.....	16417	1805	10000	
ADRIAN		1350	257165	251026	6139	16677	3211	19605	26904 *	.....	8691	2951	10000
ALBANY		1599	700483	714468	-13985	20247	.....	6262	.....	40575	36139	20000	
APPLETON		1789	302801	285258	17543	3901	.....	21444	.....	1985	.....	.....
ARLINGTON		1823	385985	435872	-49887	.....	.....	-49887	40090 *	.....	12008	22058	30000
BERTHA	(0)	512	265469	277508	-12039	139	4919	-16819	57134 *	.....	37823	4919	10000
BUFFALO		3275	1573905	1544620	29285	16867	.....	46152	.....	162275	17499	25000	
CANNON FALLS		2072	405030	357903	47127	.....	.....	47127	15057 *	.....	3392	3670	10000
CLARKFIELD		1084	284197	299529	-15332	3303	.....	-12029	.....	4555	.....	.....
COOK	(1)	687	641531	661132	-19601	.....	.....	-19601	.....	.....	.....	3079	4000
GAYLORD		1720	590216	444202	146014	4531	.....	150545	272627 *	.....	127459	11890	10000
GLENCOE		4217	1160704	1352152	-191448	2702	.....	-188746	37954 *	150000	1902675	32689	48000
GRANITE FALLS		3225	1036683	972736	63947	25779	4944	84782	40226 *	.....	45319	4913	25000
HERON LAKE		777	239731	290320	-50589	.....	24518	-75107	7000 *	.....	.....	.....
HUTCHINSON		8288	2241156	2140015	101141	.....	.....	101141	.....	1000000	47178	55711	90000
JACKSON		3550	919392	960650	-41258	6836	.....	-34422	35032 *	.....	131780	11208	25000
KARLSTAD		727	589317	576480	12837	3544	.....	16381	.....	.....	13603	8821	.....
LAKE CITY		3857	979518	965619	13899	21028	5741	29186	22424 *	.....	18113	5683	15000
LAKEFIELD		1820	693169	640908	52261	16416	9478	59199	.....	.....	12883	748	5000
LITTLEFORK	(1)	824	1382371	1338992	43379	19259	.....	62638	.....	.....	28379	70217	20000
LONG PRAIRIE	(1)	2416	1392033	1397786	-5753	48348	76165	-33570	65956 *	.....	920284	76110	10000
LUVERNE		4703	924680	946066	-21386	41616	.....	20230	35839 *	.....	47875	.....	.....
MARSHALL		10215	1718133	1619965	98168	12704	25252	85620	.....	7994199	3560107	.....	.....
MELROSE		2273	808786	774433	34353	16938	8251	43040	54049 *	.....	24561	11225	20000
NEW YORK MILLS		791	607875	636286	-28411	2527	22724	-48608	29576 *	.....	.....	14089	25000
NORTHFIELD		10235	1613845	1671560	-57715	26602	12084	-43197	42084 *	.....	64708	12084	30000
ORTONVILLE		2665	598742	628657	-29915	648	21366	-50633	32688 *	.....	17213	21335	15000
OWATONNA		15341	2293054	2253642	39412	18783	.....	58195	.....	.....	53609	.....	.....
PAYNESVILLE		1920	798242	778273	19969	23427	15977	27419	.....	.....	166422	13500	6000
REDWOOD FALLS		4774	1414254	1392220	22034	2017	20021	4030	26931 *	.....	78714	22518	45000
RUSH CITY		1130	678935	691450	-12515	10500	15455	-17470	26819 *	.....	10160	2470	10000
SAUK CENTRE		3750	930616	929597	1019	9905	.....	10924	.....	.....	16440	33660	10000
SLEEPY EYE		3461	632806	674702	-41896	1402	5512	-46006	.....	.....	4001	5445	15000
SPRINGFIELD		2530	429071	419801	9270	36572	5375	40467	25513 *	.....	7847	5280	25000
ST. PETER		8539	916228	911978	4250	5897	.....	10147	.....	.....	31954	20653	25000
TRACY		2516	930408	895019	35389	21020	.....	56409	5001 *	.....	6375	3448	15000
VIRGINIA		12450	5771864	5485247	286617	61689	460965	-112659	8458 *	5090000	3829957	353846	5100000
WACONIA		2700	4477526	4243784	233742	58173	175066	116849	10500 *	.....	112080	174090	65000
WASECA		6968	774652	834000	-59348	10644	18627	-67331	168903 *	.....	141000	18627	15000
WELLS		2791	392161	430978	-38817	13900	.....	-24917	.....	.....	7986	.....	.....
WHEATON		2029	712128	786939	-74811	29341	.....	-45470	162 *	.....	14661	.....	.....
WILLMAR		13632	7715813	7720503	-4690	251491	.....	246801	65341 *	.....	201677	162905	115000
WORTHINGTON		10362	2639946	2601314	38632	23625	105172	-42915	131587 *	.....	91953	80770	85000
TOTAL		173463	54655168	54116693	538475	898680	1040823	396332	1283855 *	14234199	12024694	1326055	5988000

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
 (1) INCLUDES REVENUES AND EXPENDITURES OF NURSING HOMES.

TABLE 9
ANALYSIS OF NURSING HOME OPERATION - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OR FROM *	NET GOVERNMENTAL INCOME	CAPITAL OUTLAY	--DEBT SERVICE--					
		OPERATING		NON- OPERATING		NET FUND					DEBT					
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	BORROWING				INTEREST PAID	RETIRE- MENT				
ADA	(1)	2076	.....	.....	.....	.....	.....	-45599	9264 *	.....	.....	.....	.....
ADAMS	(0)	771	29221	69481	-40260	56234	61573	.....	.....	751960	61152	.....	.....	
ADRIAN		1350	245827	212752	33075	2977	16856	19196	2500 *	.....	22359	16689	20000		
APPLETON (MUNICIPAL)		1789	196916	216137	-19221	22565	.....	3344	.....	1372000	401341	4571	5000	
APPLETON(FRIENDSHIP)		1789	187395	188223	-828	297	.....	-531	.....	.....	.....	.....	.....
BATTLE LAKE		772	429091	321366	107725	5364	80168	32921	475	.....	15676	79050	.....		
BELVIEW		429	431911	417587	14324	9329	.....	23653	5106 *	.....	5937	46268	20000	
BERTHA	(0)	512	47993	54351	-6358	.....	.....	-6358	11000 *	.....	1038	.....	.....	
CANNON FALLS		2072	136925	185092	-48167	.....	.....	-48167	.....	.....	.....	.....	.....
CLARA CITY		1491	509594	460274	49320	2888	20817	31391	.....	.....	6964	20817	30000	
CLARISSA	(0) (2)	599	.....	.....	.....	28012	51003	-22991	16971	1425000	716950	51003	.....		
COOK	(1)	687	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ELLSWORTH		588	359837	317153	42684	9220	33987	17917	.....	.....	13375	33890	10000	
FERTILE		955	500889	431787	69102	.....	35912	33190	16167 *	.....	.....	35912	30000
GAYLORD		1720	455440	474911	-19471	2063	.....	-17408	43428 *	.....	.....	55670	25000
GLENCOE		4217	604097	625643	-21546	4368	.....	-17178	.....	.....	7233	17439	15000
GRAND MEADOW		869	365162	362613	2549	2912	6463	-1002	5310	.....	2723	6300	10000		
GRANITE FALLS		3225	364127	377187	-13060	2	.....	-13058	2086 *	.....	4280	.....	.....	
HAYFIELD		939	555905	498038	57867	4484	43138	19213	.....	.....	5052	43138	20000	
HERON LAKE		777	270913	276818	-5905	3974	23179	-25110	15000 *	.....	.....	23150	10000	
HUTCHINSON		8288	1031130	978564	52566	.....	.....	52566	.....	.....	53266	33423	40000
JANESVILLE	(0)	1557	257315	252334	4981	3000	6406	1575	.....	.....	.....	6330	10000
KARLSTAD		727	455258	482764	-27506	14752	9385	-22139	37360 *	.....	61938	9360	5000		
LAKE CITY	(0) (2)	3857	.....	.....	.....	.....	.....	.....	60000 *	.....	51998	.....	.....	
LAKEFIELD		1820	341627	343491	-1864	.....	.....	-1864	33852 *	.....	.....	11360	20000
LAMBERTON		962	473600	446900	26700	4400	51000	-19900	.....	.....	120000	51000	20000	
LITTLEFORK	(1)	824	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LONG PRAIRIE	(1)	2416	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MABEL		888	449817	445769	4048	6587	.....	10635	.....	.....	.....	10295	15000
MARSHALL		10215	538070	539108	-1038	575	.....	-463	.....	.....	.....	12378	15000
MELKOSE		2273	546778	513031	33747	.....	.....	33747	.....	.....	.....	25150	5000
MENAHGA	(0)	835	553904	535747	18157	5357	34742	-11228	25500 *	12383	33682	30000		
NEW RICHLAND		1113	292915	271788	21127	150	64080	-42803	55476	64080	15000		
PAINESVILLE		1920	480303	428882	51421	4350	47071	4350	20000			
PLAINVIEW		2093	442723	420643	22080	2098	18030	6148	18030	25000			
RENVILLE		1252	418787	389645	29142	8850	37992	5464	18808	30000			
SAUK CENTRE		3750	474603	488578	-13975	-13975	23669	15000			
ST. PETER		8539	583449	748906	-165457	-165457	112564			
TRIMONT		835	319616	321918	-2302	733	-1569	4830 *	8435	10000			
TYLER		1069	Failed to report.			
ULEN		486	243947	248920	-4973	1880	-3093	8063	5688	20000			
VIRGINIA		12450	964620	923379	41241	41241			
WABASHA		2371	787370	774973	12397	3458	15855	11370	39063	35000			
WABASSO		738	261889	248213	13676	302	9214	4764	349 *	132	7964	15000			
WARROAD		1086	206801	209750	-2949	-2949	1981			
TOTAL		99991	15815765	15502716	313049	206831	570303	-50423	235623 *	2797000	2328896	990678	540000			

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
 (1) INCLUDED WITH MUNICIPAL HOSPITAL.
 (2) UNDER CONSTRUCTION IN 1976.

TABLE 10
ANALYSIS OF HEAT UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OP FROM *	NET			--DEBT SERVICE--		
		OPERATING			NON-OPERATING		NET GOVERNMENTAL		CAPITAL OUTLAY	INTEREST PAID	RETIREE MENT	DEBT		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME	FUNDS						
ALEXANDRIA	6973	147228	184874	-37646	7326	5128	-35448	.....	.....	.....	.....	.....	.....
AUSTIN	26210	198260	248100	-49840	1441	133	-48532	15920	.....	17105	.....	.....	.....
BENSON	(1)	3549	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BLUE EARTH	3965	131250	116700	14550	.....	.....	14550	765	.....	244	.....	.....	.....
BUHL	(0)(2)	1303	127875	374567	-246692	967	23213	-268938	25510 *	180000	.....	23213	80000
DETROIT LAKES	6352	244794	312322	-67528	.....	6783	-74311	16250	.....	.....	.....	.....	.....
FAIRMONT	10751	263967	251313	12654	.....	.....	12654	10705	.....	.....	.....	.....	.....
HIBBING	16104	1257839	1318825	-60986	.....	.....	-60986	.....	.....	4647396	.....	.....	.....
KEEWATIN	(1)	1382	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LITCHFIELD	5262	159796	230346	-70550	.....	33	-70583	.....	.....	785	.....	.....	.....
MADISON	2242	101685	126828	-25143	.....	.....	-25143	.....	.....	100	.....	.....	.....
MARSHALL	10215	110013	181856	-71843	.....	.....	-71843	.....	.....	.....	.....	.....	.....
MOUNTAIN IRON	3294	214244	196479	17765	.....	.....	17765	.....	.....	.....	.....	.....	.....
NEW PRAGUE	3044	79563	80168	-605	.....	.....	-605	.....	.....	.....	.....	.....	.....
NEW ULM	13051	466517	415865	50652	14550	.....	65202	22946	.....	19186	.....	.....	.....
OWATONNA	15341	80371	59547	20824	.....	825	19999	.....	.....	.....	.....	.....	.....
REDWOOD FALLS	(1)	4774	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ROCHESTER	53983	708579	752267	-43688	14878	.....	-28810	76860 *	.....	326	.....	.....	.....
SLEEPY EYE	3461	210950	191596	19354	617	.....	19971	12808	.....	.....	.....	.....	.....
SPRINGFIELD	2530	62314	54917	7397	.....	.....	7397	1250	.....	.....	.....	.....	.....
VIRGINIA	12450	1989557	1750759	238798	168199	157376	249621	.....	.....	.....	.....	.....	.....
WADENA	4640	21767	24043	-2276	.....	.....	-2276	.....	.....	.....	.....	.....	.....
WILLMAR	13632	338193	258060	80133	6772	4409	82496	31291	.....	4326	.....	.....	.....
WORTHINGTON	10362	150705	135724	14981	14181	.....	29162	.....	.....	170	.....	.....	.....
TOTAL		234870	7065467	7265156	-199689	228931	197900	-168658	9565	180000	4685312	27539	80000	

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.

(1) INCLUDED WITH ELECTRIC UTILITY.

(2) CASH BASIS OF ACCOUNTING-PAID \$191,622 IN PRIOR YEARS COAL RILLS.

TABLE 11
ANALYSIS OF GAS UTILITY OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OP FROM *	NET GOVERNMENTAL Funds	BORROWING OUTLAY	DEBT SERVICE--				
		OPERATING		NON- OPERATING--		NET					INTEREST	DEBT			
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME				PAID	RETIREMENT			
ARGYLE	(0)	739	114606	108956	5650	1498	6194	954	5000	.....	.....	6174	4000
AUSTIN		26210	3983299	3544173	439126	57596	4930	491792	245359	.....	33473	.....	.....
CIRCLE PINES		4078	359127	323622	35505	15194	24995	25704	11964 *	.....	23801	24995	20000	
DULUTH		100578	8409200	8045082	764118	266228	157889	872457	400713	.....	1476166	114013	260000	
HALLOCK		1477	266540	253863	12677	5379	7741	10315	.....	.....	14379	7741	6000
HAWLEY		1371	221922	197000	24922	.....	10506	14416	15000	.....	.....	9953	10000
HIBBING		16104	773070	591440	181630	.....	.....	181630	.....	.....	5740	.....	.....
HUTCHINSON	(1)	8288	1217730	1168725	49005	11684	5799	54890	99900	.....	28551	5799	40000	
LAKE PARK	(0)	658	101840	81743	20097	450	847	19700	.....	.....	.....	847	3000
NEW ULM		13051	2237174	1889604	347570	260345	.....	607915	118475	.....	37950	.....	.....
NEW YORK MILLS		791	244720	236030	8690	4450	5136	8004	.....	.....	.....	5115	6000
OWATONNA		15341	3021766	2860812	160954	83495	5891	238558	.....	.....	113110	.....	.....
PERHAM	(0)	1933	840689	763576	77113	30078	11593	95598	105000	.....	572	11489	9000	
STEPHEN	(0)	904	157700	146969	10731	4857	2688	12900	30000	.....	.....	2688	9000
TWO HARBORS		4437	677017	599912	77105	27109	13977	90237	.....	.....	13246	13817	15000
VIRGINIA		12450	582750	447252	135498	3515	.....	139013	.....	.....	4059	.....	.....
WARREN		1999	377158	322443	54715	8345	2165	60895	91946	.....	.....	2165	15000
WARROAD		1086	222301	165505	56796	.....	20087	36709	.....	.....	5046	14449	10000
TOTAL		211495	24208609	21746707	2461902	780223	280438	2961687	1099429		1756093	219245	407000		

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
(1) NINE-MONTH STATEMENT.

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TABLE 12
ANALYSIS OF OTHER SERVICE ENTERPRISE OPERATIONS - 1976

NAME	POP.	STATEMENT OF INCOME AND EXPENSE						NET CONTRIBUTIONS TO OR FROM *	NET GOVERNMENTAL Funds	BORROWING OUTLAY	DEBT SERVICE--				
		OPERATING		NON- OPERATING--		NET					INTEREST	DEBT			
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME				PAID	RETIREMENT			
BAGLEY	(3)(6)	1614	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BARNESVILLE	(1)	1782	228444	140505	87939	.....	.....	87939	65000	.....	19747	.....	.....
BAUDETTE	(2)	1440	184870	79863	105007	1701	47940	58768	383 *	.....	.....	47717	63000
BIG FALLS	(0)(3)	534	8110	4960	3150	.....	535	2615	384 *	.....	.....	430	3000
CROSS LAKE	(0)	894	146203	99034	47169	6954	649	53474	.....	.....	29379	649	5000
FARIBAULT	(0)(4)	16595	9893	36114	-26221	.....	.....	-26221	29435 *	.....	12300	.....	.....
GARY	(0)(5)	265	4949	3162	1787	.....	.....	1787	2275 *	.....	.....	.....	.....
JACKSON	(0)(3)	3550	44273	45553	-1280	120	.....	-1160	.....	.....	2968	.....	.....
MANKATO	(0)(4)	30895	74510	346118	-271608	.....	.....	-271608	200658 *	.....	585214	.....	.....
MONTEVIDEO	(0)(4)	5745	1741	18924	-17183	.....	.....	-17183	36762 *	.....	30588	.....	.....
MOORHEAD	(0)(4)	29687	11869	149079	-137210	.....	.....	-137210	73835 *	.....	241	.....	.....
VIRGINIA	(0)(4)	12450	2845	11806	-8961	.....	.....	-8961	30427 *	.....	14997	.....	.....
WARROAD	(3)	1086	28588	14940	13648	137	.....	13785	.....	.....	43055	.....	.....
TOTAL		106537	746295	950058	-203763	8912	49124	-243975	309159 *		738489	48796	71000		

NOTE: (0) INFORMATION TAKEN FROM CASH RECEIPTS AND DISBURSEMENTS STATEMENT.
(1) TELEPHONE.
(2) TOLL BRIDGE.
(3) TV SIGNAL.
(4) TRANSIT.
(5) LAUNDROMAT.
(6) OPERATIONS INCLUDED WITH ELECTRIC UTILITY.

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	AMOUNT	PCT OF SALES	GROSS PROFIT		CONTRIBUTIONS TO OR FROM (-) NET			CAPITAL OUTLAY	INTEREST PAID	DEBT RETIRED	#NEW ISSUES
						----OPERATING----		MUNICIPAL FUNDS	CITY	STATE				
ADA	(2)	2076	269543	155874	113669	42.2	85530	28139	50000		1317	.....	.....	.....
ADAMS	(1)	771	79760	62262	17498	21.9	11561	5937	-2000		.....	.....	.....	.....
AITKIN	(2)	1815	578803	376821	201982	34.9	145234	56748	20000		914	11471	13000	
AKELEY	(2)	468	181132	109400	71732	39.6	49930	21802	25000		.....	.....	.....	.....
ALEXANDRIA	(2)	6973	965380	690782	274598	28.4	169954	104644	79228		29249	787	15000	
ALTURA	(2)	334	110230	59702	50528	45.8	37328	13200	7000		871	.....	.....	.....
AMBOY	(2)	571	115072	67326	47746	41.5	46624	1122	1000		.....	4455	5000	
ANOKA	(1)	13643	1179521	909292	270229	22.9	202654	67575	144549		.....	608	6074	
APPLE VALLEY	(1)	15744	765617	614321	151296	19.8	106857	44439	40000		2127	9067	15000	
APPLETON	(2)	1789	260410	158216	102194	39.2	92346	9848	20000		688	.....	.....	.....
ARGYLE	(2)	739	159260	99356	59904	37.6	53477	6427	35000		.....	.....	.....	.....
ARLINGTON	(2)	1823	281365	163683	117682	41.8	75025	42657	47600		1790	.....	.....	.....
ASHBY	(1)	415	108289	79497	28792	26.6	16975	11817	.....		.....	780	2000	
ASKOV	(2)	287	114059	66321	47738	41.9	42057	5681	2000		1072	955	2000	
AUDUBON	(2)	297	272575	164662	107913	39.6	86047	21866	15000		6500	844	5000	
AVOCA	(2)	203	152137	97803	54334	35.7	40926	13408	8181		3134	.....	.....	.....
BABBITT	(2)	3076	321743	202698	119045	37.0	105369	13676	30000		2465	297	15000	
BACKUS	(2)	257	148622	86885	61737	41.5	33585	28152	14000		10522	.....	.....	.....
BADGER	(2)	327	142849	88704	54145	37.9	54725	-580	9778		.....	.....	.....	.....
BAGLEY	(2)	1614	296141	181687	114454	38.6	74502	39952	52000		4000	.....	.....	.....
BALATON	(2)	649	107381	62693	44688	41.6	33613	11075	4000		3292	.....	.....	.....
BARNESVILLE	(1)	1782	165831	126508	39323	23.7	23812	15511	25000		.....	.....	.....	.....
BARNUM	(2)	382	171441	91711	79730	46.5	51420	28310	4834		2195	.....	.....	.....
BARRETT	(2)	342	154095	86317	67778	44.0	51426	16352	7626		.....	1626	4000	
BATTLE LAKE	(1)	772	187616	142608	45008	24.0	20879	24129	23861		2590	.....	.....	.....
BAUDETTE	(2)	1440	289601	168022	121579	42.0	80028	41551	59215		353	.....	.....	.....
BEAVER BAY	(2)	362	182841	105266	77575	42.4	77282	293	12829		2700	.....	.....	.....
BEAVER CREEK	(2)	235	114742	81871	32871	28.6	30790	2081	1500		1881	.....	.....	.....
BECKER	(2)	445	241551	143413	98138	40.6	91195	6943	.....		1850	8800	5000	
BEJOU	(2)	157	91188	53128	38060	41.7	29380	8680	.....		.....	1425	3000	
BELGRADE	(2)	713	213373	121480	91893	43.1	66966	24927	34000		325	.....	.....	.....
BELLINGHAM	(2)	263	86375	40082	46293	53.6	36746	9547	.....		1682	105	2000	
BELVIEW	(2)	429	109570	65595	43975	40.1	35573	8402	8500		493	.....	.....	.....
BEMIDJI	(1)	11490	1144516	860320	284196	24.8	151741	132455	110000		916	.....	.....	.....
BENSON	(2)	3549	474456	310384	164072	34.6	133566	30506	5923		21550	.....	.....	.....
BERTHA	(2)	512	108666	63428	45238	41.6	31260	13978	49107		.....	.....	.....	.....
BIG FALLS	(2)	534	138844	76315	62529	45.0	41461	21068	23500		.....	.....	.....	.....
BIG FORK	(2)	399	139963	82465	57498	41.1	27451	30047	10000		18150	.....	.....	.....
BIG LAKE	(1)	1715	218928	173839	45089	20.6	38918	6171	20051		.....	675	5000	
BINGHAM LAKE	(2)	214	76095	57165	18930	24.9	14768	4162	.....		.....	.....	.....	.....
BIRD ISLAND	(2)	1309	186833	116301	70532	37.8	58221	12311	37000		1022	.....	.....	.....
BISCAY	(2)	105	184217	123310	60907	33.1	55746	5161	-25000		32404	.....	.....	.....
BLACKDUCK	(2)	595	222702	124904	97798	43.9	44501	53297	62000		141	.....	.....	.....
BLAINE	(1)	26020	942471	761878	180593	19.2	165179	15414	.....		1266	5347	90000	
BLOOMING PRAIRIE	(2)	1804	344688	226482	118206	34.3	99156	19050	27000		.....	.....	.....	.....
BLUE EARTH	(1)	3965	431136	327627	103509	24.0	63282	40227	.....		2133	.....	.....	.....
BOYD	(2)	311	199852	105377	94475	47.3	68575	25900	28471		1610	10500	10000	
BRAHAM	(1)	744	142883	109064	33819	23.7	28263	5556	5747		180	6000		
BRANDON	(2)	414	165079	96279	68800	41.7	52153	16647	23000		2017	.....	.....	.....
BREWSTER	(1)(3)	563	19653	19610	43	.2	3061	-3018	5000		.....	.....	.....	.....
BROOKLYN CENTER	(1)	35278	1928717	1557212	371505	19.3	229920	141585	140000		193	.....	.....	.....
BROOTEN	(2)	615	184811	107444	77367	41.9	56263	21104	28873		.....	.....	.....	.....
BROWERVILLE	(2)	665	253458	152768	100690	39.7	67328	33362	35807		543	2304	4800	

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	GROSS PROFIT		NET		DEBT					
				AMOUNT	PCT OF SALES	OPERATING EXPENSE	INCOME		CONTRIBUTIONS TO OR FROM (-)	OTHER MUNICIPAL FUNDS	CAPITAL OUTLAY	INTEREST PAID	RETired *NEW ISSUES
BROWNS VALLEY	(2)	906	162397	91632	70765	43.6	50942	19823	20000	6588	.....	.....	.....
BROWNTON	(2)	688	232191	129426	102765	44.3	76080	26685	14450	.....	203	5000	
BUFFALO	(2)	3275	545077	336938	208139	38.2	138049	70090	90000	730	.....	.....
BUFFALO LAKE	(2)	758	150187	81128	69059	46.0	42398	26661	10000	.....	.....	.....
BUTTERFIELD	(1)	619	102366	80655	21711	21.2	17691	4020	.....	.....	.....	.....
BYRON	(2)	1419	370876	243626	127250	34.3	89106	38144	20000	5889	1862	10000	
CALEDONIA	(2)	2619	242350	144515	97835	40.4	64388	33447	44996	1089	.....	.....
CALLAWAY	(2)	233	186900	106809	80091	42.9	59430	20661	9100	33323	.....	.....
CALUMET	(2)	460	169761	130972	38789	22.8	33704	5085	4000	.....	.....	.....
CAMBRIDGE	(1)	3177	458234	339755	118479	25.9	56122	62357	30000	12516	1523	5000	
CANBY	(2)	2147	346933	198694	148239	42.7	87339	60900	80000	.....	.....	.....
CANNON FALLS	(2)	2072	393618	260108	133510	33.9	94981	38529	50000	.....	.....	.....
CANTON	(1)	391	64796	50209	14587	22.5	12073	2514	2500	.....	.....	.....
CARLOS	(2)	278	125866	75572	50294	40.0	37378	12916	22000	815	.....	.....
CARLTON	(2)	884	136634	86651	49983	36.6	46406	3577	.....	1907	.....	.....
CASS LAKE	(2)	1317	385369	239087	146282	38.0	90205	56077	60000	.....	165	3000	
CEDAR MILLS	(1)	81	60365	48747	11618	19.2	9749	1869	.....	5050	.....	.....
CENTER CITY	(2)	324	90539	58837	31702	35.0	36383	-4681	3000	.....	.....	.....
CHAMPLIN	(1)	7749	401596	312037	89559	22.3	57849	31710	31862	314	.....	.....
CHATFIELD	(2)	1885	270951	158289	112662	41.6	79351	33311	20000	4455	.....	.....
CIRCLE PINES	(2)	4078	201873	119634	82239	40.7	91310	-9071	.....	3136	2903	5000	
CLARA CITY	(2)	1491	289393	165827	123566	42.7	82741	40825	.....	6128	9743	15000	
CLAREMONT	(2)	520	130934	75745	55189	42.2	39878	15311	17500	.....	.....	.....
CLARISSA	(2)	599	200169	119326	80843	40.4	67691	13152	-11855	12889	3796	5000	
CLARKFIELD	(1)	1084	88966	71058	17908	20.1	22395	-4487	.....	826	.....	.....
CLEARBROOK	(2)	599	174214	104083	70131	40.3	47754	22377	39000	.....	1120	2000	
CLEARWATER	(2)	282	184441	107511	76930	41.7	60008	16922	32000	.....	5675	180	2000
CLEMENTS	(2)	252	105463	57005	48458	45.9	34853	13605	8172	.....	.....	.....
CLEVELAND	(2)	492	171085	105868	65217	38.1	60686	4531	.....	1869	.....	.....
CLINTON	(2)	608	98688	57860	40628	41.4	37071	3757	7000	.....	.....	.....
CLONTARF	(2)	147	99566	54358	45208	45.4	37015	8193	8000	.....	.....	.....
COLUMBIA HEIGHTS	(2)	27324	1101434	747240	354194	32.2	331408	22786	85000	2886	.....	.....
COMFREY	(2)	525	104183	65306	38877	37.3	36272	2605	.....	910	.....	.....
CONGER	(2)	167	65016	39981	25035	38.5	28260	-3225	.....	.....	.....	.....
COOK	(2)	687	378987	219524	159463	42.1	92906	66557	80000	.....	2258	10000	
COON RAPIDS	(1)	35836	1572941	1247719	325222	20.7	204075	121147	101097	3044	.....	.....
COSMOS	(2)	570	176509	100253	76256	43.2	65921	10335	.....	.....	.....	.....
COTTONWOOD	(2)	794	144561	81955	62606	43.3	56619	5987	8500	144	731	3000	
CROMWELL	(2)	181	130613	76241	54372	41.6	47425	6947	16000	199	.....	.....
CURRIE	(2)	368	158990	94837	64153	40.4	36687	27466	2354	148614	2513	125000	*
DALTON	(1)	221	94915	72768	22147	23.3	16840	5307	21807	.....	.....	.....
DANUBE	(2)	497	150579	98274	52305	34.7	44713	7592	10000	.....	.....	.....
DANVERS	(2)	136	102955	58048	44907	43.6	31254	13653	-1971	1971	.....	.....
DARFUR	(2)	179	75226	49804	25422	33.8	23546	1876	3000	2778	.....	.....
DARWIN	(1)	361	235328	178943	56385	24.0	28450	27935	21491	6514	.....	.....
DAWSON	(1)	1699	136910	96780	40130	29.3	24819	15311	7000	.....	.....	.....
DE GRAFF	(2)	195	110336	58250	52086	47.2	34586	17500	22000	.....	.....	.....
DEER RIVER	(2)	815	322162	196917	125245	38.9	107635	17610	24600	.....	.....	.....
DEERWOOD	(2)	448	186556	110866	75690	40.6	56853	18837	12400	.....	2187	5000	
DELANO	(2)	1851	352553	225807	126746	36.0	93674	33072	37000	739	.....	.....
DELAVAN	(2)	281	87327	52922	34405	39.4	25031	9374	7000	.....	.....	.....
DENT	(1)	156	77010	56794	20216	26.3	12942	7274	5000	.....	.....	.....
DETROIT LAKES	(2)	6352	957305	647709	309596	32.3	195854	113742	65000	2259	20863	20000	

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	AMOUNT	PCT OF SALES	GROSS PROFIT	OPERATING EXPENSE	INCOME	MUNICIPAL FUNDS	OUTLAY	INTEREST PAID	DEBT RETIRED	NET
													*NEW ISSUES
DONNELLY	(2)	252	105660	55565	50095	47.4	34030	16065	17500	.....	.....	.....	.....
DUNDEE	(2)	138	49231	29681	19550	39.7	16520	3030	4000	550	.....	.....	.....
EAGLE BEND	(2)	557	133672	72471	61201	45.8	46282	14919	8000	.....	.....	.....	.....
ECHO	(2)	356	102218	52270	49948	48.9	42567	7381	10000	289	.....	.....	.....
EDEN VALLEY	(2)	776	192317	114259	78058	40.6	56583	21475	22814	.....	.....	.....	.....
EDINA	(1)	48325	3899365	3201755	697610	17.9	397186	300424	400000	38381	.....	.....	.....
EFFIE	(2)	165	91286	52956	38330	42.0	28423	9907	.....	.....	.....	.....	.....
ELBOW LAKE	(1)	1484	176908	135325	41583	23.5	33039	8544	10000	.....	.....	.....	.....
ELGIN	(2)	580	142702	84593	58109	40.7	44930	13179	7000	3283	.....	.....	.....
ELIZABETH	(1)	188	112073	85408	26665	23.8	18367	8298	-140	.....	.....	.....	.....
ELK RIVER	(2)	2252	653103	464007	189096	29.0	191036	-1940	.....	282	11199	15000	.....
ELLENDALE	(2)	569	167454	100851	66603	39.8	50419	16184	10000	718	5397	5000	.....
ELLSWORTH	(2)	588	102461	56061	46400	45.3	35277	11123	20000	.....	.....	.....	.....
ELMORE	(1)	910	123329	93608	29721	24.1	18266	11455	22814	.....	.....	.....	.....
EMMONS	(1)	412	143365	115326	28039	19.6	21259	6780	.....	211	350	1000	.....
ERHARD	(1)	148	110488	88229	22259	20.1	17885	4374	.....	.....	.....	.....	.....
EXCELSIOR	(2)	2971	529030	332022	197008	37.2	160849	36159	82861	.....	1422	60000	*
EYOTA	(2)	639	128656	82446	46210	35.9	32385	13825	26398	.....	.....	.....	.....
FAIRFAX	(2)	1432	251512	136205	115307	45.8	68768	46539	55000	.....	.....	.....	.....
FAIRMONT	(1)	10751	868255	672750	195505	22.5	98261	97244	104980	1244	.....	.....	.....
FALCON HEIGHTS	(1)	5575	410734	324884	85850	20.9	68583	17267	-4900	523	10548	5000	.....
FARMINGTON	(1)	4306	287577	227279	60298	21.0	44513	15785	-29410	.....	2650	10000	.....
FERGUS FALLS	(1)	12443	752978	560118	192860	25.6	111598	81262	55000	.....	.....	.....	.....
FERTILE	(2)	955	223461	120356	103105	46.1	60760	42345	11000	.....	.....	.....	.....
FIFTY LAKES	(2)	143	70627	42413	28214	39.9	22776	5438	.....	1795	.....	.....	.....
FINLAYSON	(2)	192	145986	82377	63609	43.6	47739	15870	2000	4196	.....	.....	.....
FISHER	(2) (4)	383	129370	72302	57068	44.1	49929	7139	129	12986	6680	4000	.....
FLENSBURG	(2)	259	79954	52530	27424	34.3	28216	-792	3500	360	.....	.....	.....
FLOODWOOD	(2)	650	216335	123334	93001	43.0	68717	24284	17500	.....	.....	.....	.....
FOLEY	(2)	1271	272436	181460	90976	33.4	71565	19411	23000	832	3215	5000	.....
FORADA	(2)	158	40868	24851	16017	39.2	15606	411	4000	.....	.....	.....	.....
FORESTON	(2)	273	186265	108943	77322	41.5	52696	24626	20000	3187	.....	.....	.....
FOSSTON	(2)	1684	258095	151071	107024	41.5	64661	42363	46000	949	.....	.....	.....
FOUNTAIN	(2)	347	172326	92071	80255	46.6	49622	30633	16500	1503	.....	.....	.....
FRAZEE	(2)	1015	248800	145674	103126	41.4	60674	42452	26500	.....	.....	.....	.....
FRIDLEY	(1)	31570	1061562	847082	214480	20.2	151851	62629	85000	100	.....	.....	.....
FULDA	(2)	1226	202048	126572	75476	37.4	58895	16581	20000	.....	.....	.....	.....
GARY	(1)	265	32213	31080	1133	3.5	7449	-6316	-9911	.....	.....	.....	.....
GAYLORD	(2)	1720	291172	160995	130177	44.7	101100	29077	4000	2990	2455	10000	.....
GENEVA	(2)	358	142388	80276	62112	43.6	47289	14823	10000	.....	.....	.....	.....
GILMAN	(2)	111	173812	106443	67369	38.8	51654	15715	22000	1103	.....	.....	.....
GLENCOE	(2)	4217	528793	330604	198189	37.5	150572	47617	40000	3319	4485	25000	.....
GLENWOOD	(1)	2584	245824	188300	57524	23.4	30115	27409	20000	.....	.....	.....	.....
GONVICK	(2)	344	170194	96147	74047	43.5	48996	25051	20000	4503	.....	.....	.....
GOOD THUNDER	(2)	489	120533	72227	48306	40.1	38226	10080	2000	2835	3000	.....	.....
GOODRIDGE	(2)	144	155744	91362	64382	41.3	54344	10038	-1226	88667	3076	85000	*
GOODVIEW	(2)	1829	201858	124909	76949	38.1	50585	26364	9871	101370	630	5000	125000
GRACEVILLE	(2)	735	148068	75050	73018	49.3	58370	14648	10280	.....	.....	.....	.....
GRAND MARAIS	(2)	1301	418381	242937	175444	41.9	111121	64323	153000	.....	.....	.....	.....
GRAND MEADOW	(2)	869	158221	96110	62111	39.3	49948	12163	7000	600	.....	.....	.....
GRAND RAPIDS	(1)	7247	876949	681517	195432	22.3	124722	70710	44270	135050	.....	.....	.....
GRANITE FALLS	(2)	3225	468825	280526	188299	40.2	132707	55592	68500	6587	.....	.....	.....
GRASSTON	(1)	132	46690	33523	13167	28.2	11818	1349	.....	370	.....	.....	.....

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	GROSS PROFIT		CONTRIBUTIONS		NET OTHER MUNICIPAL FUNDS	CAPITAL OUTLAY	INTEREST PAID	DEBT RETIRED	*NEW ISSUES
				AMOUNT	PCT OF SALES	---OPERATING---	INCOME					
GREENBUSH	(2)	787	197707	114207	83500	42.2	46042	37458	50000	.....	.....	.....
GREY EAGLE	(2)	325	129373	77436	51937	40.1	37369	14568	13500	.....	810	2000
GROVE CITY	(1)	531	118900	95591	23309	19.6	25217	-1908	.....	.....	.....	.....
HACKENSACK	(2)	220	225024	137630	87394	38.8	54114	33280	12600	.....	8077	10000
HADLEY	(2)	119	105221	58024	47197	44.9	31367	15830	26187	899	.....	.....
HALLOCK	(1)	1477	135135	98521	36614	27.1	26767	9847	7830	1458	4535	5000
HALSTAD	(2)	598	199358	119091	80267	40.3	67200	13067	25000	4982	.....	.....
HANCOCK	(2)	806	127460	77133	50327	39.5	30768	19559	25000	673	.....	.....
HANLEY FALLS	(2)	265	100819	57683	43136	42.8	35899	7237	7000	2422	.....	.....
HANSKA	(2)	442	170279	94547	75732	44.5	66429	9303	19341	490	1784	4000
HARMONY	(1)	1130	104810	78881	25929	24.7	26998	-1069	3788	.....	.....	.....
HARRIS	(1)	559	64197	51226	12971	20.2	13875	-904	500	.....	.....	.....
HARTLAND	(2)	331	82364	50461	31903	38.7	28075	3828	1000	804	.....	.....
HAWLEY	(1)	1371	116765	90871	25894	22.2	16592	9302	8000	.....	.....	.....
HAYFIELD	(2)	939	195453	108991	86462	44.2	65689	20773	10725	243	412	5000
HECTOR	(2)	1178	197727	121832	75895	38.4	69568	6327	19000	.....	.....	.....
HENDERSON	(2)	730	146034	86142	59892	41.0	47293	12599	2000	.....	.....	.....
HENNING	(1)	850	89754	69151	20603	23.0	16266	4337	2000	.....	.....	.....
HERMAN	(2)	619	186629	98600	88029	47.2	61454	26575	25624	.....	1498	5000
HERON LAKE	(2)	777	122303	72449	49854	40.8	39390	10464	37801	2432	.....	.....
HILLS	(2)	571	68415	36055	32360	47.3	28871	3489	.....	803	.....	.....
HINCKLEY	(2)	885	265782	161722	104060	39.2	69632	34428	26000	1049	7850	10000
HITTERDAL	(2)	201	110771	65065	45706	41.3	34609	11097	.....	53561	3392	5000
HOFFMAN	(2)	627	154509	88428	60081	42.8	50578	15503	3500	.....	1936	6000
HOLDINGFORD	(2)	551	216511	137498	79013	36.5	50080	28933	.....	3908	.....	.....
HOLLOWAY	(2)	146	99801	62739	37062	37.1	27505	9557	3000	.....	.....	.....
HOUSTON	(2)	1090	178649	110002	68647	38.4	41262	27385	3000	398	.....	.....
HOWARD LAKE	(2)	1162	350270	221659	128611	36.7	81414	47197	.....	152	84	4500
HUTCHINSON	(1) (b)	8288	532516	419586	112930	21.2	61055	51875	60000	.....	.....	.....
ISANTI	(1)	679	287117	220587	66530	23.2	36200	30330	26800	269	.....	.....
ISLE	(2)	551	318843	190895	127948	40.1	76997	50951	58500	2420	.....	.....
IVANHOE	(2)	738	175593	105156	70437	40.1	43526	26911	26118	970	.....	.....
JACKSON	(1)	3550	297370	22023	77347	26.0	51694	25653	20000	.....	.....	.....
JASPER	(2)	754	195420	121953	73467	37.6	50015	23452	22500	2484	.....	.....
JEFFERS	(1)	436	63306	46619	16687	26.4	9710	6977	6000	.....	.....	.....
JENKINS	(2)	148	107184	61032	46152	43.1	43728	2424	7100	450	.....	.....
KASSON	(1)	1883	145079	108617	36462	25.1	23250	13212	.....	.....	.....	.....
KEEWATIN	(2)	1382	158163	94911	63252	40.0	59164	4088	15000	.....	.....	.....
KELLIHER	(2)	289	224845	130685	94160	41.9	49296	44864	38800	.....	1536	5000
KELLOGG	(2)	403	117526	60126	57400	48.8	48650	8750	22500	.....	.....	.....
KENSINGTON	(2)	308	155414	89427	65987	42.5	47965	18022	8532	.....	474	3000
KENYON	(2)	1575	261097	158972	102125	39.1	68907	33218	20000	.....	.....	.....
KETTLE RIVER	(2)	173	112770	63200	49570	44.0	45050	4520	7500	1463	.....	.....
KIESTER	(2)	681	72951	52158	20793	28.5	11312	9481	19000	308	.....	.....
KIMBALL	(2)	567	232213	126277	105936	45.6	83117	22819	28500	.....	.....	.....
LAFAYETTE	(2)	498	87373	51577	35796	41.0	29297	6499	7920	1088	.....	.....
LAKE BENTON	(2)	759	171188	92416	78772	46.0	49519	29253	22000	.....	.....	.....
LAKE BRONSON	(2)	325	137368	81946	55422	40.3	44781	10641	305	.....	2751	55000
LAKE CRYSTAL	(2)	1807	197311	120842	76469	38.8	77403	-934	13000	.....	.....	.....
LAKE LILLIAN	(1)	316	87079	70977	16102	18.5	18419	-2317	.....	452	.....	.....
LAKE PARK	(2)	658	276920	175115	101805	36.8	74931	26874	.....	2068	.....	.....
LAKE ST. CROIX BEACH	(2) (3)	1268	27894	13210	14684	52.6	27736	-13052	966	.....	.....	.....
LAKE WILSON	(2)	378	116882	70287	46595	39.9	32483	14112	30554	2976	.....	.....

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	GROSS PROFIT			CONTRIBUTIONS TO OR FROM (-)			DEBT CAPITAL OUTLAY	INTEREST PAID	RETIRED *NEW ISSUES
				AMOUNT	PCT OF SALES	EXPENSE	OPERATING INCOME	FUNDS				
LAKEFIELD	(1)	1820	210838	171839	38999	18.5	32743	6256	5000	2231	.....	.....
LAKEVILLE	(2)	12015	571078	315783	255295	44.7	172013	83282	78191	16540	1330	10000
LAMBERTON	(2)	962	147474	89171	58303	39.5	49471	8832	34499	1752	.....	.....
LANCASTER	(2)	382	119628	64577	55051	46.0	42549	12502	3000	3268	.....	.....
LANESBORO	(2)	850	140416	82197	58219	41.5	47355	10864	10000	1487	.....	.....
LECENTER	(2)	1890	254773	169923	84850	33.3	79111	5739	27820	.....	.....	.....
LEROUY	(1)	870	126295	94610	31685	25.1	16219	15466	7500	100	.....	.....
LEWISVILLE	(2)	291	134112	70872	63240	47.2	41174	22066	17200	1193	3250	7500
LEXINGTON	(2)	2177	718473	457857	260616	36.3	212105	48511	22195	4846	.....	.....
LINDSTROM	(2)	1594	253826	145636	108190	42.6	75401	32789	24500	4688	.....	.....
LISMORE	(2)	323	71709	43589	28120	39.2	14855	13265	3000	2833	.....	.....
LITCHFIELD	(1)	5262	538046	411513	126533	23.5	76075	50458	50000	804	7517	5000
LITTLEFORK	(2)	824	204224	121325	82899	40.6	50811	32088	15400	2734	.....	.....
LONG PRAIRIE	(2)	2416	493855	310979	182876	37.0	111696	71180	180450	233	1510	10000
LONGVILLE	(2)	171	221387	134484	86903	39.3	57168	29735	18000	10561	.....	.....
LONSDALE	(2)	622	194266	116255	78011	40.2	47065	30946	20000	4645	.....	.....
LUVERNE	(1)	4703	305993	227237	78756	25.7	38518	40238	40000	1857	.....	.....
LYLE	(2)	522	146772	97438	49334	33.6	42950	6384	12000	2000	188	5000
MABEL	(2)	888	157119	95124	61995	39.5	43965	18030	6873	21945	.....	.....
MADELIA	(1)	2316	166808	132304	34504	20.7	29220	5284	3000	380	.....	.....
MADISON	(1)	2242	210676	154056	56620	26.9	33188	23432	26265	.....	.....	.....
MADISON LAKE	(2)	587	167983	106535	61448	36.6	53725	7723	11400	750	883	3000
MAHONOMEN	(2)	1313	313244	189820	123424	39.4	103482	19942	.....	807	12945	5000
MANTORVILLE	(2)	479	216750	129238	87512	40.4	71211	16301	25000	.....	.....	.....
MAPLE LAKE	(2)	1124	349134	215440	133694	38.3	108200	25494	22000	.....	1320	4000
MAPLE PLAIN	(2)	1312	382363	262819	119544	31.3	127182	-7638	1d547	.....	292	5000
MAPLETON	(2)	1307	216093	128885	87208	40.4	57813	29395	31037	.....	1047	9000
MAPLEVIEW	(2)	328	241552	138335	103217	42.7	79436	23781	10175	1346	450	1000
MARSHALL	(1)	10215	760699	569010	191689	25.2	89546	106143	100000	514	.....	.....
MAYNARD	(2)	455	149124	84610	64514	43.3	50778	13736	15000	.....	3292	5000
MAZEPPA	(2)	498	126288	70486	55802	44.2	36330	19472	17000	300	.....	.....
MCGRATH	(2)	70	77114	47238	29876	38.7	27161	2715	12000	.....	.....	.....
MCINTOSH	(2)	753	132347	89004	43338	32.7	35603	7535	14000	.....	.....	.....
MEDFORD	(2)	690	239029	142911	96118	40.2	63550	32568	41000	130	.....	.....
MENAHGA	(2)	835	187390	115584	71806	38.3	49221	22585	10004	2030	.....	.....
MENTOR	(2)	236	174958	102495	72463	41.4	50016	22447	22000	5045	.....	.....
MILACA	(2)	1940	256667	152840	103827	40.5	84559	19268	13000	173770	8100	118112 *
MILLERVILLE	(2)	109	136618	90074	46544	34.1	34925	11619	3295	2172	.....	.....
MILTONA	(2)	172	166729	112746	53983	32.4	43643	10340	15000	420	.....	.....
MINNEOTA	(2)	1320	216333	118992	97341	45.0	70611	26730	55000	1033	.....	.....
MINNESOTA LAKE	(2)	738	194761	114483	80278	41.2	56847	23431	-3042	3838	6775	10000
MONTEVUEO	(2)	5745	636579	386637	249942	39.3	179542	70400	73843	1585	.....	.....
MONTICELLO	(2)	2303	413134	328923	84211	20.4	57711	26500	.....	18617	12395	200000 *
MOOSE LAKE	(2)	1400	345619	216595	129024	37.3	91435	37589	29110	.....	1800	5000
MORA	(2)	2582	537910	320520	217390	40.4	143054	74330	87386	133	1682	10000
MORGAN	(2)	972	190189	107105	83084	43.7	59428	23656	5000	117614	10852	.....
MORKIS	(1)	5366	403434	302805	100529	24.9	49361	51268	49748	1193	.....	.....
MORTON	(2)	591	145848	76745	69103	47.4	51543	17560	6000	.....	.....	.....
MOUND	(1)	8967	525853	392815	133038	25.3	85465	47573	44532	5866	.....	.....
MURDOCK	(2)	358	145491	86330	59161	40.7	42698	16463	35000	1604	.....	.....
NASHWAUK	(2)	1341	257166	174680	82486	32.1	75764	6722	.....	2784	.....	.....
NEVIS	(2)	308	262352	157345	105007	40.0	66996	38011	.....	2808	7863	10000

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	GROSS PROFIT		NET CONTRIBUTIONS			CAPITAL OUTLAY	INTEREST PAID	DEBT RETIRED
				AMOUNT	PCT OF SALES	OPERATING EXPENSE	INCOME	OTHER MUNICIPAL FUNDS			
NEW BRIGHTON	(2)	23118	1033438	704184	329254	31.9	291748	37506	117817	16882	.....
NEW HOPE	(2)	24236	683661	473218	210443	30.8	209817	626	-12845	136845	.....
NEW MUNICH	(2)	307	68872	46925	21947	31.9	15747	6200	2800	.....	.....
NEW RICHLAND	(2)	1113	164256	104408	59848	36.4	37400	22448	17000	.....	.....
NEW YORK MILLS	(2)	791	225621	132876	92745	41.1	71550	21195	4627	7373	.....
NISSWA	(2)	1011	329109	205562	123547	37.5	66419	57128	45447	.....	7488 10000
NORTH BRANCH	(2)	1106	404316	256405	147911	36.6	119615	28296	6002	1673	6944 5000
NORTHFIELD	(1)	10235	716116	548094	168022	23.5	83373	84649	45075	858	.....
NORTHOME	(2)	351	136329	76637	59692	43.8	46592	13100	29800	1055	.....
NORTHROP	(2)	188	137692	79040	58652	42.6	46960	11692	5000	.....	.....
OGEMA	(2)	236	166531	103121	63410	38.1	39621	23789	16129	.....	.....
OGILVIE	(2)	374	195152	119180	75972	38.9	54923	21049	25000	255	.....
OKABENA	(2)	237	166466	110516	55950	33.6	46945	9005	4000	364	2390 5000
OKLEE	(2)	536	190879	113100	77779	40.7	40332	37447	40000	1086	.....
OLIVIA	(2)	2553	370015	245761	124254	33.6	75711	48543	.....	37318	.....
ONAMIA	(2)	670	261765	147606	114159	43.6	74237	39922	33300	1386	2262 5000
ORONO	(1)	7235	372562	268292	104270	28.0	66876	37394	25000	1845	.....
ORONOCO	(2)	564	181609	114591	67018	36.9	62308	4710	-5000	.....	11560 10000
ORR	(2)	315	271640	166454	105186	38.7	70955	34231	26000	.....	.....
ORTUNVILLE	(1)	2665	211903	157467	54436	25.7	35642	18794	36000	.....	.....
OSAKIS	(2)	1306	238678	156670	82008	34.4	66383	15625	-226	2109	812 3000
PALISADE	(2)	149	113981	66649	47332	41.5	27531	19801	16000	.....	.....
PARK RAPIDS	(2)	2772	514891	361647	153244	29.8	87570	65674	29000	5000	3888 7500
PARKERS PRAIRIE	(2)	882	203848	117066	86782	42.6	41721	45061	33000	.....	.....
PAYNESVILLE	(2)	1920	357681	229770	127911	35.8	106936	20975	15000	5364	552 4085
PELICAN RAPIDS	(1)	1835	275250	206658	68592	24.9	43189	25403	12500	1452	.....
PEMBERTON	(2)	128	75331	46608	28723	38.1	34110	-5387	-1802	146	607 5000
PEQUOT LAKES	(2)	499	224321	135319	89002	39.7	76902	12100	5600	.....	9812 5000
PERHAM	(2)	1933	620630	402135	218495	35.2	159141	59354	140000	3343	.....
PINE CITY	(2)	2143	466660	284192	182468	39.1	115661	66807	70000	.....	.....
PINE ISLAND	(2)	1640	287734	163881	123853	43.0	83573	40280	35000	.....	2815 10000
PINE RIVER	(2)	803	289874	187544	102330	35.3	74520	27810	37000	389	.....
PIPESTONE	(1)	5328	361161	272450	88711	24.6	41176	47535	60000	30500	.....
PLAINVIEW	(2)	2093	262643	147685	114958	43.8	83472	31486	40000	.....	1400 5000
PLUMMER	(2)	285	113926	61264	52662	46.2	44745	7917	9000	580	341 3000
PRESTON	(1)	1413	112245	84798	27447	24.5	25019	2428	8000	.....	.....
PRINCETON	(2)	2531	665376	430473	234903	35.3	160321	74582	30000	283791	7107
PROCTOR	(2)	3123	339867	218938	120929	35.6	96369	24560	29500	.....	.....
RANDALL	(2)	536	242939	150430	92509	38.1	52384	40125	27000	725	.....
RANIER	(2)	255	147931	87002	60929	41.2	44971	15958	18000	.....	.....
RED LAKE FALLS	(2)	1740	214437	120663	93774	43.7	71091	22683	15000	2265	.....
REDWOOD FALLS	(1)	4774	307000	232188	74812	24.4	39262	35550	40490	452	.....
REMER	(2)	403	164547	103100	61447	37.3	47798	13649	.....	.....	.....
RENVILLE	(2)	1252	399716	243929	155787	39.0	95561	60226	64500	14442	.....
RICHFIELD	(1)	43952	4674636	3882458	792178	16.9	454000	338178	215180	29105	.....
ROBBINSDALE	(2)	15610	696348	418466	277882	39.9	214522	63360	130538	58933	.....
ROGERS	(2)	653	325527	208360	117167	36.0	86601	30566	.....	129	10536 12000
ROSE CREEK	(2)	390	127143	76762	50381	39.6	45292	5089	3166	339	1325 5000
ROSEAU	(1)	2552	321880	232633	89247	27.7	52914	36333	72845	3413	.....
ROSEMOUNT	(2)	4860	328137	192000	136137	41.5	102934	33203	498	6118	4085 15000
ROSEVILLE	(1)	36362	989860	794062	195798	19.8	200754	-4956	20000	.....	.....
ROTHSAY	(2)	448	187615	111800	75815	40.4	47778	28037	29418	1586	7408 5000
ROUND LAKE	(1)	506	107431	80505	26926	25.1	14628	12298	.....	2997	.....

TABLE 13
 ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	AMOUNT	PCT OF SALES	EXPENSE	INCOME	Funds	CONTRIBUTIONS TO OR FROM (-)		DEBT
									OPERATING	MUNICIPAL	
RUSH CITY	(2)	1130	241000	145013	59.8	84907	11080	30000	2804	.....	.....
RUSHFORD (CITY)	(2)	1318	273604	165080	59.7	82135	26389	14000	.....	6370	10000
RUSHMORE	(1)	394	26806	19163	7643	28.5	7066	577	3795	.....	.....
RUSSELL	(2)	398	105872	59903	45969	43.4	28676	17293	7500	20667	.....
SACRED HEART	(2)	707	218272	139790	78482	36.0	70019	8463	2500	7482	4094
SANDSTONE	(2)	1641	198596	117011	81585	41.1	74203	7382	.....	.....	5000
SAUK RAPIDS	(2)	5099	466897	295997	170900	36.6	98418	72482	.....	185064	15101
SAVAGE	(2)	3715	842247	432739	409508	48.6	313638	95870	140000	.....	15000
SEBEKA	(2)	668	180580	115584	64996	36.0	42410	22586	30000	1164	.....
SHERBURN	(2)	1190	240396	135723	104673	43.5	69478	35195	58847	5497	.....
SHOREWOOD	(1)	4471	613044	465330	147714	24.1	117777	29937	.....	.....	.....
SILVER BAY	(2)	3504	378712	227482	151230	39.9	132787	18443	.....	2490	2655
SILVER LAKE	(2)	694	333437	208452	124985	37.5	90023	34962	46500	1765	2045
SLAYTON	(2)	2351	323179	190802	132377	41.0	91482	40895	41452	2283	.....
SLEEPY EYE	(2)	3461	312277	187436	124841	40.0	79289	45552	55000	2169	.....
SOUTH HAVEN	(2)	238	181806	102885	78921	43.4	56075	22846	10055	.....	.....
SPRING GROVE	(2)	1290	150588	93537	57051	37.9	42376	14675	13600	.....	.....
SPRING LAKE PARK	(2)	6929	1481585	887898	593687	40.1	468659	125028	107200	?7716	13185
SPRING VALLEY	(2)	2572	352007	234986	117021	33.2	115405	1616	18000	1086	6189
ST. ANTHONY	(2)	9582	1968468	1200000	768468	39.0	531327	237141	275000	238	.....
ST. CHARLES	(2)	1942	236900	148103	88797	37.5	71962	16835	.....	.....	.....
ST. CLAIR	(2)	488	113717	73687	40030	35.2	32354	7676	35800	.....	.....
ST. FRANCIS	(2)	1155	286022	184435	101587	35.5	98336	3251	.....	200	1957
ST. HILAIRE	(2)	337	167741	96500	71241	42.5	53679	17562	19200	649	.....
ST. JAMES	(1)	4027	286386	217805	68581	23.9	44675	23906	50000	.....	.....
ST. LEO	(2)	153	81317	40503	40814	50.2	25658	15156	11000	2550	.....
STACY	(2)	278	148796	93214	55582	37.4	46620	8962	4000	.....	.....
STEWART	(2)	666	186551	115179	71372	38.3	57343	14029	20000	.....	1375
STEWARTVILLE	(2)	2802	388140	239839	148301	38.2	104549	43752	585	905	7700
SWANVILLE	(2)	300	139755	83270	56485	40.4	39480	17005	.....	.....	3691
THIEF RIVER FALLS	(1) (S)	8618	860337	676212	184125	21.4	91222	92903	190885	.....	5000
TONKA BAY	(1)	1456	153603	119455	34148	22.2	41932	-7784	.....	.....	.....
TOWER	(2)	699	299956	186347	113609	37.9	63911	49698	33600	11792	.....
TRACY	(2)	2516	254172	174919	79253	31.2	68241	11012	.....	314	.....
TRIMONT	(1)	835	90166	71998	18168	20.1	17885	283	.....	.....	.....
TRUMAN	(2)	1137	242761	140428	102333	42.2	70617	31716	12000	.....	3803
TWIN LAKES	(2)	230	88851	53747	35104	39.5	35465	-361	-5000	5159	165
TWIN VALLEY	(2)	868	206433	116614	89819	43.5	57348	32471	32900	.....	7357
TWO HARBORS	(1)	4437	511535	389276	122259	23.9	71149	51110	50000	894	.....
ULEN	(2)	486	159941	86912	73029	45.7	61268	11761	.....	151833	9420
UNDERWOOD	(1)	278	130661	103602	27059	20.7	18205	8854	10000	.....	.....
UPSALA	(2)	312	138778	93144	45634	32.9	42873	2761	.....	.....	4952
VERGAS	(1)	281	125905	96730	29175	23.2	24044	5131	.....	700	480
VERNDALE	(2)	570	113788	65335	48453	42.6	31932	16521	5500	850	1000
VERNON CENTER	(2)	347	120492	71987	48505	40.3	33208	15297	16500	1375	.....
VESTA	(2)	330	94628	55466	39162	41.4	33108	6054	8000	.....	.....
WABASHA	(2)	2371	141515	79987	61528	43.5	57370	4158	44000	.....	.....
WADENA	(1)	4640	407773	298332	109441	26.8	54645	54796	47000	2333	.....
WAHKON	(2)	208	126658	74631	52027	41.1	48989	3038	5000	10754	.....
WALDORF	(2)	285	118039	62844	55195	46.8	40295	14900	5000	5619	2311
WALKER	(2)	1073	345018	222022	122996	35.6	97034	25962	62167	.....	.....
WALNUT GROVE	(2)	756	123727	72069	51658	41.8	38752	12906	10000	2224	.....
WALTHAM	(2)	189	124054	75630	48424	39.0	38185	10239	9002	.....	.....

TABLE 13
ANALYSIS OF MUNICIPAL LIQUOR STORE OPERATIONS - 1976

NAME OF CITY	POP.	SALES	COST OF SALES	GROSS PROFIT			CONTRIBUTIONS TO OR FROM (-)			DEBT PAID	RETIR ED *NEW ISSUES
				AMOUNT	PCT OF SALES	OPERATING EXPENSE	INCOME	OTHER MUNICIPAL FUNDS	CAPITAL OUTLAY		
WARROAD	(2)	1086	377636	216136	161500	42.8	94575	66925	32095	2067	7460 10000
WATERTOWN	(2)	1741	222031	131688	90343	40.7	64832	25511	32882	.....	.....
WATSON	(2)	228	212423	112584	99839	47.0	57344	42495	22500	1666	745 6000
WAUBUN	(2)	345	148846	90386	58460	39.3	31817	26643	24000	2565	.....
WAVERLY	(2)	573	208915	129048	79867	38.2	65286	14581	10377	2198	4644 5000
WAYZATA	(2)	3964	1214064	796620	417444	34.4	316539	100905	132700	798	.....
WELCOME	(2)	694	193991	122532	71459	36.8	65792	5667	20000	1112	.....
WELLS	(2)	2791	338253	225561	112692	33.3	87328	25364	20600	685	.....
WEST CONCORD	(2)	718	145935	74868	71067	48.7	43275	27792	30000	.....	.....
WHEATON	(2)	2029	241291	132027	109264	45.3	75822	33442	.....	27944	.....
WILLIAMS	(2)	264	101674	58837	42837	42.1	37614	5223	2000	30536	984 60000 *
WILMONT	(2)	390	144218	83460	60758	42.1	40807	19951	30000	695	.....
WINDOM	(1)	3952	448455	336072	112383	25.1	63003	49380	35000	.....	6343 5000
WINNEBAGO	(2)	1791	213017	134677	78340	36.8	59402	18938	20000	178	.....
WINTHROP	(2) (6)	1391	137013	77052	59961	43.8	42460	17501	.....	1159	295 10000
WINTON	(2)	294	73229	45927	27302	37.3	24859	2443	7300	.....	.....
WOLF LAKE	(2)	58	152144	90085	62059	40.8	50184	11875	9000	810	.....
WOOD LAKE	(2)	418	95678	52689	42989	44.9	32658	10331	10500	.....	.....
WORTHINGTON	(1)	10362	505590	373701	131889	26.1	70223	61666	40000	1415	.....
WYKOFF	(2)	450	113965	68156	45809	40.2	39180	6629	19000	8702	.....
ZUMBROTA	(2)	1929	331152	205222	125930	38.0	83495	42435	.....	190130	..... 219339 *
TOTALS:		929646	74937120	36921473	33.0		10352504		2762193	478498	907459
		111858593		26568969			9864843				992451 *

NOTE: (1) OFF SALE ONLY.
(2) ON AND OFF SALE.
(3) DISCONTINUED OPERATIONS IN 1976.
(4) NEW STORE IN 1976.
(5) SOLD ON-SALE OPERATIONS IN 1976.
(6) NINE-MONTH STATEMENT.

TABLE 14
OUTSTANDING DEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

TYPE OF BONDS

CITY	COUNTY	POP.	GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	TOTAL INDEBTEDNESS
ADA	NORMAN	2076	.....	720000	45000	.....	.....	765000
ADAMS	MOWER	771	54000	437000	1220000	.....	.....	1711000
ADRIAN	NOBLES	1350	500000	85000	10000	.....	.....	595000
AFTON	WASHINGTON	2374	.....	.....	.....	.....	.....	.....
AITKIN	AITKIN	1815	99000	455000	307000	.....	.....	861000
AKELEY	HUBBARD	468	.....	25000	.....	.....	.....	25000
ALBANY	STEARNS	1599	438000	47000	685000	.....	.....	1170000
ALBERT LEA	FREEBORN	19418	570000	1665000	5560000	.....	.....	7795000
ALBERTA	STEVENS	140	.....	.....	.....	.....	4000	4000
ALBERTVILLE	WRIGHT	451	109000	98000	.....	.....	.....	207000
ALDEN	FREEBORN	713	285000	.....	.....	.....	.....	285000
ALDRICH	WADENA	85	.....	.....	.....	.....	.....	.....
ALEXANDRIA	DOUGLAS	6973	50000	870000	1300000	.....	130000	2350000
ALPHA	JACKSON	179	.....	.....	.....	.....	.....	.....
ALTURA	WINONA	334	320000	216000	.....	.....	.....	536000
ALVARADO	MARSHALL	302	.....	126671	.....	.....	.....	126671
AMBOY	BLUE EARTH	571	.....	.....	80000	.....	.....	80000
ANDOVER	ANOKA	8295	.....	2952000	.....	.....	.....	2952000
ANNANDALE	WRIGHT	1234	35000	232000	.....	.....	.....	267000
ANOKA	ANOKA	13643	915000	1025000	2458000	.....	.....	4398000
APPLE VALLEY	DAKOTA	15744	998000	8051000	3533000	445000	285000	13312000
APPLETON	SWIFT	1789	838000	.....	1432000	.....	.....	2270000
ARCO	LINCOLN	121	.....	.....	.....	.....	.....	.....
ARDEN HILLS	RAMSAY	6155	.....	2115000	.....	.....	.....	2115000
ARGYLE	MARSHALL	739	.....	237000	103000	.....	.....	340000
ARLINGTON	SIBLEY	1823	555000	60000	.....	.....	.....	615000
ASHBY	GRANT	415	9000	.....	12000	.....	.....	21000
ASKOV	PINE	287	.....	50000	18000	.....	.....	68000
ATWATER	KANDIYOH	956	.....	332000	.....	.....	.....	332000
AUDUBON	BECKER	297	.....	30000	15000	.....	3940	48940
AURORA	ST. LOUIS	2531	.....	.....	158914	.....	.....	158914
AUSTIN	MOWER	26210	1230250	1005000	6040000	805000	20000	9100250
AVOCA	MURRAY	203	.....	.....	.....	.....	.....	.....
AVON	STEARNS	725	22000	708000	.....	.....	.....	730000
BABBITT	ST. LOUIS	3076	.....	.....	.....	.....	.....	.....
BACKUS	CASS	257	.....	.....	200000	.....	.....	200000
BADGER	RUSEAU	327	200000	.....	.....	.....	.....	200000
BAGLEY	CLEARWATER	1614	273000	.....	125000	.....	.....	398000
BALATON	LYON	649	.....	203388	736000	.....	.....	939388
BARNESVILLE	CLAY	1782	390000	299000	.....	.....	.....	689000
BARNUM	CARLTON	382	14000	42500	.....	.....	.....	56500
BARRETT	GRANT	342	70000	13714	30000	.....	.....	113714
BARRY	BIG STONE	52	.....	.....	.....	.....	.....	.....
BATTLE LAKE	OTTER TAIL	772	1050000	80000	.....	.....	.....	1130000
BAUDETTE	LAKE OF THE WOODS	1440	.....	255000	1065000	.....	.....	1320000
BAXTER	CROW WING	1556	.....	.....	.....	.....	.....	.....
BAYPORT	WASHINGTON	3018	.....	.....	.....	.....	.....	.....
BEARDSLEY	BIG STONE	366	360000	.....	.....	.....	.....	360000
BEAVER BAY	LAKE	362	60000	.....	.....	.....	.....	60000
BEAVER CREEK	ROCK	235	.....	110000	.....	.....	.....	110000
BECKER	SHERBURNE	445	57000	1295039	130000	.....	123000	1605039
BEJOU	MAHOMEN	157	.....	.....	25000	.....	.....	25000
BELGRADE	STEARNS	713	65000	100000	245000	.....	.....	410000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					ALL OTHER	TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING			
BELLE PLAINE	SCOTT	2515	260000	1420000	.....	.....	.....	.....	1680000
BELLECHESTER	GOODHUE	199	76000	.....	.....	.....	.....	.....	76000
BELLINGHAM	LAC QUI PARLE	263	.....	.....	.....	.....	.....	.....	.....
BELTRAMI	PULK	171	.....	.....	.....	.....	.....	.....	.....
BELVIEW	REDWOOD	429	31500	.....	535000	19200	1795000	190000	566500
BEMIDJI	BELTRAMI	11490	203675	398000	19200	1795000	190000	2605875	2605875
BENA	CASS	169	.....	.....	.....	.....	.....	.....	.....
BENSON	SWIFT	3549	412000	623000	169000	.....	.....	.....	1204000
BERTHA	TUDD	512	120000	141500	95000	.....	.....	.....	356500
BETHEL	ANOKA	310	23100	.....	.....	.....	.....	.....	23100
BIG FALLS	KUOCHICHING	534	2000	31700	12000	.....	.....	.....	45700
BIG LAKE	SHERPURNE	1715	.....	69000	5000	.....	.....	.....	74000
BIGELOW	NUBLES	262	35000	.....	15000	.....	.....	.....	50000
BIGFORK	ITASCA	399	.....	76000	.....	.....	.....	16000	92000
BINGHAM LAKE	COTTONWOOD	214	.....	.....	.....	.....	.....	.....	.....
BIRCHWOOD	WASHINGTON	1041	.....	250000	.....	.....	.....	.....	250000
BIRD ISLAND	RENVILLE	1309	223422	45000	.....	.....	.....	.....	268422
BISCEY	MC LEOD	105	.....	.....	.....	.....	.....	.....	.....
BIWABIK	ST. LOUIS	1483	.....	.....	.....	.....	.....	.....	.....
BLACKDUCK	BELTRAMI	595	260000	.....	4000	.....	.....	.....	264000
BLAINE	ANOKA	26020	45000	11000000	90000	.....	.....	.....	11135000
BLOMKEST	KANDIYOH	172	.....	67000	.....	.....	.....	.....	67000
BLOOMING PRAIRIE	STEELE	1804	60000	259000	466000	.....	.....	.....	785000
BLOOMINGTON	HENNEPIN	79119	10148000	26695000	4465000	4975000	675000	46958000	46958000
BLUE EARTH	FARIBAULT	3965	350000	485000	1280000	.....	6493	.....	2121493
BLUFFTON	OTTER TAIL	195	.....	.....	.....	.....	.....	.....	.....
BOCK	MILLE LACS	105	.....	.....	.....	.....	.....	.....	.....
BORUP	NORMAN	128	.....	107000	.....	.....	.....	.....	107000
BOVEY	ITASCA	858	.....	.....	.....	.....	.....	.....	.....
BOWLUS	MURKISON	268	.....	83159	.....	.....	.....	.....	83159
BOY RIVER	CASS	44	.....	.....	.....	.....	.....	.....	.....
BOYD	LAC QUI PARLE	311	.....	.....	155000	.....	.....	.....	155000
BRAHAM	ISANTI	744	147316	112937	.....	.....	900	.....	261153
BRAINERD	CROW WING	11667	50000	1885000	.....	.....	580000	.....	2515000
BRANCH	CHISAGO	880	.....	.....	.....	.....	.....	.....	.....
BRANDON	DUUGLAS	414	33000	.....	.....	.....	.....	.....	33000
BRECKENRIDGE	WILKIN	4200	215000	724000	3225000	.....	.....	.....	4164000
BREEZY POINT	CROW WING	233	.....	.....	.....	.....	.....	.....	.....
BREWSTER	NUBLES	563	12000	410000	.....	.....	.....	.....	422000
BRICELYN	FARIBAULT	470	55000	.....	.....	.....	.....	.....	55000
BROOK PARK	PINE	113	.....	.....	.....	.....	.....	.....	.....
BROOKLYN CENTER	HENNEPIN	35278	1885000	4350000	660000	.....	875000	.....	7770000
BROOKLYN PARK	HENNEPIN	34971	1190000	14234000	.....	.....	.....	.....	15424000
BRUOKS	RED LAKE	163	.....	.....	.....	.....	.....	.....	.....
BPOOKSTON	ST. LOUIS	137	.....	.....	.....	.....	.....	.....	.....
BROOTEN	STEARN	615	.....	1032418	.....	.....	.....	.....	1032418
BROWERVILLE	TUDD	665	227500	25000	33600	.....	.....	.....	286100
BROWNS VALLEY	TRAVERSE	900	.....	61000	.....	.....	.....	.....	61000
BROWNSDALE	MUWEP	625	.....	304000	.....	.....	.....	.....	304000
BROWNSVILLE	HOUSTON	417	3000	.....	.....	.....	.....	.....	3000
BROWNTON	MC LEOD	688	.....	750000	.....	.....	.....	.....	750000
BRUNO	PINE	130	.....	.....	.....	.....	.....	.....	.....
BUCKMAN	MURKISON	158	.....	.....	.....	.....	.....	.....	.....
BUFFALO	WRIGHT	3275	40000	1615000	370000	.....	.....	.....	2025000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR - 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	
BUFFALO LAKE	RENNEVILLE	758	95000	.....	.....	.....	.....	95000
BUHL	ST. LOUIS	1303	180000	.....	.....	.....	.....	180000
BURNSVILLE	DAKOTA	32582	2520000	15670000	1650000	1750000	180000	21770000
BURTRUM	TODD	135	.....	.....	.....	.....	.....	.....
BUTTERFIELD	WATONWAN	619	160000	247000	.....	.....	.....	407000
BYRON	ULMSTED	1419	7500	617000	40000	.....	.....	664500
CALEDONIA	HUUSTON	2619	1448000	193000	.....	.....	.....	1641000
CALLAWAY	BECKER	233	.....	.....	132000	.....	.....	132000
CALUMET	ITASCA	460	.....	.....	.....	.....	.....	.....
CAMBRIDGE	ISANTI	3177	233000	650000	35000	.....	.....	918000
CAMPBELL	WILKIN	339	9000	123000	.....	.....	.....	132000
CANBY	YELLOW MEDICINE	2147	25000	.....	45000	.....	.....	70000
CANNON FALLS	GOODHUE	2072	37000	480000	275000	90000	.....	892000
CANTON	FILLMORE	391	45000	30000	.....	.....	.....	75000
CARLOS	DOUGLAS	278	.....	90000	.....	.....	.....	90000
CARLTON	CARLTON	884	.....	.....	.....	.....	.....	.....
CARVER	CARVER	705	66000	.....	.....	.....	.....	66000
CASS LAKE	CASS	1317	.....	190800	.....	.....	10000	200800
CEDAR MILLS	MEEKER	81	.....	.....	.....	.....	.....	.....
CENTER CITY	CHISAGO	324	34000	345000	122000	.....	.....	501000
CENTERVILLE	ANOKA	560	.....	.....	.....	.....	.....	.....
CEYLON	MAKTIN	487	6000	.....	.....	.....	.....	6000
CHAMPLIN	HENNEPIN	7749	245000	1790400	1060000	165000	.....	3260400
CHANDLER	MURRAY	319	20000	45000	.....	.....	.....	65000
CHANHASSEN	CARVER	5926	297000	9130000	.....	.....	.....	9427000
CHASKA	CARVER	7082	190000	4015000	325000	.....	.....	4530000
CHATFIELD	FILLMORE	1885	100000	905000	1415000	.....	.....	2420000
CHICKAMAWE BEACH	CASS	87	.....	.....	.....	.....	.....	.....
CHISAGO CITY	CHISAGO	1068	542000	893000	.....	.....	.....	1435000
CHISHOLM	ST. LOUIS	5913	.....	.....	349000	.....	.....	349000
CHOKIO	STEVENS	455	20000	185000	41811	.....	.....	246811
CIRCLE PINES	ANOKA	4078	.....	1451000	430000	.....	.....	1881000
CLARA CITY	CHIPPEWA	1491	100000	300000	595000	.....	.....	995000
CLAREMONT	DUDGE	520	.....	95000	.....	.....	.....	95000
CLARISSA	TODD	599	.....	.....	1535500	58000	.....	1593500
CLARKFIELD	YELLOW MEDICINE	1084	360000	43677	163000	.....	.....	566677
CLARKS GROVE	FREEBORN	480	207500	60000	.....	.....	.....	267500
CLEAR LAKE	SHERBURNE	280	55000	.....	.....	.....	6000	61000
CLEARBROOK	CLEARWATER	599	9000	92000	13166	.....	.....	114166
CLEARWATER	WRIGHT	282	20000	.....	.....	.....	60000	90000
CLEMENTS	REDWOOD	252	228000	.....	2000	.....	.....	230000
CLEVELAND	LE SUEUR	492	.....	.....	.....	.....	.....	.....
CLIMAX	PULK	255	63058	.....	.....	.....	.....	63058
CLINTON	BIG STONE	608	.....	92000	.....	.....	.....	92000
CLITHERALL	OTTER TAIL	131	.....	.....	.....	.....	.....	.....
CLONTARF	SWIFT	147	.....	.....	.....	.....	.....	.....
CLOQUET	CARLTON	11439	.....	310000	3620000	.....	345000	4275000
COATES	DAKOTA	214	.....	.....	.....	.....	.....	.....
COBDEN	BROWN	113	.....	.....	.....	.....	.....	.....
COKATO	WRIGHT	1735	170000	619000	45000	.....	12000	846000
COLD SPRING	STEARN	2006	854000	50000	.....	.....	.....	904000
COLERAINE	ITASCA	1086	.....	.....	.....	.....	.....	.....
COLOGNE	CARVER	650	164000	80000	.....	.....	.....	244000
COLUMBIA HEIGHTS	ANOKA	22324	2100000	465000	75000	.....	30000	2670000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	
COMFREY	BROWN	525	.....	43237	.....	.....	.....	43237
COMSTOCK	CLAY	135	.....	55000	30000	.....	.....	85000
CONGER	FREEBORN	167	2000	.....	.....	.....	.....	2000
COOK	ST. LOUIS	687	.....	.....	111000	.....	.....	111000
COON RAPIDS	ANOKA	35836	1955000	15855000	5325000	.....	.....	23135000
CORCORAN	HENNEPIN	2981	.....	.....	.....	.....	.....	.....
CORRELL	BIG STONE	95	.....	.....	.....	.....	.....	.....
COSMOS	MEEKER	570	25000	287809	.....	.....	.....	312809
COTTAGE GROVE	WASHINGTON	17056	995000	4605000	1775000	1050000	55000	8480000
COTTONWOOD	LYON	794	97800	117000	99000	.....	.....	313800
COURTLAND	NICOLLET	300	.....	20000	.....	.....	.....	20000
CROMWELL	CARLTON	181	.....	18000	.....	.....	.....	18000
CROOKSTON	POLK	8499	900000	472255	1450000	.....	.....	2822255
CROSBY	CROW WING	2241	166000	.....	.....	.....	.....	166000
CROSS LAKE	CROW WING	894	.....	.....	8000	.....	.....	8000
CRYSTAL	HENNEPIN	29423	560000	4090000	50000	.....	.....	4700000
CURRIE	MURRAY	368	130000	.....	125000	.....	.....	255000
CUYUNA	CROW WING	82	.....	.....	.....	.....	.....	.....
CYRUS	POPE	289	34000	.....	4000	.....	.....	38000
DAKOTA	WINONA	369	.....	.....	.....	.....	.....	.....
DALTON	OTTER TAIL	221	.....	95000	.....	.....	.....	95000
DANUBE	RENVILLE	497	8000	452000	.....	.....	6900	466900
DANVERS	SWIFT	136	.....	.....	.....	.....	.....	.....
DARFUR	WATONWAN	179	.....	.....	.....	.....	.....	.....
DARWIN	MEEKER	361	.....	20000	.....	.....	.....	20000
DASSEL	MEEKER	1058	55000	242000	260000	.....	.....	557000
DAWSON	LAC QUI PARLE	1699	275000	.....	70000	.....	.....	345000
DAYTON	HENNEPIN	3785	8000	.....	.....	.....	.....	8000
DE GRAFF	SWIFT	195	.....	.....	.....	.....	.....	.....
DEEPHAVEN	HENNEPIN	3934	700000	3038000	.....	.....	.....	3738000
DEER CREEK	OTTER TAIL	287	.....	141923	.....	.....	.....	141923
DEER RIVER	ITASCA	815	479000	34000	.....	.....	6000	514000
DEERWOOD	CROW WING	448	105100	.....	30000	.....	.....	135100
DELANO	WRIGHT	1851	410000	291000	590000	.....	.....	1291000
DELAVAN	FARIBAULT	281	.....	.....	.....	.....	.....	.....
DELHI	REDWOOD	154	.....	.....	.....	.....	.....	.....
DELLWOOD	WASHINGTON	688	.....	80000	.....	.....	.....	80000
DENHAM	PINE	56	.....	.....	.....	.....	.....	.....
DENNISON	GOODHUE	203	.....	50000	.....	.....	.....	50000
DENT	OTTER TAIL	156	.....	125000	.....	.....	.....	125000
DETROIT LAKES	BECKER	6352	949000	917800	380000	.....	.....	2246800
DEXTER	MOWER	252	48000	165000	.....	.....	.....	213000
DILWORTH	CLAY	2321	.....	1557000	.....	.....	.....	1557000
DODGE CENTER	DODGE	1603	50000	1571000	.....	.....	.....	1621000
DONALDSON	KITTSON	69	.....	.....	.....	.....	.....	.....
DONNELLY	STEVENS	252	.....	.....	.....	.....	.....	.....
DORAN	WILKIN	101	.....	.....	.....	.....	.....	.....
DOVER	ULMSTED	321	105000	.....	.....	.....	.....	105000
DOVRAY	MURRAY	104	.....	.....	.....	.....	.....	.....
DULUTH	ST. LOUIS	100578	12250000	4310000	.8505000	505000	170000	25740000
DUMONT	TRAVERSE	204	.....	.....	.....	.....	.....	.....
DUNDAS	RICE	460	.....	.....	.....	.....	.....	.....
DUNDEE	NUBLES	138	.....	.....	.....	.....	.....	.....
DUNNELL	MARTIN	237	.....	.....	.....	.....	.....	.....

TABLE 14
OUTSTANDING DEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
EAGAN	DAKOTA	18855	1526000	11793000	.....	3480000	.....	16799000
EAGLE BEND	TODD	557	183000	.....	.....	.....	.....	193000
EAGLE LAKE	BLUE MARTH	839	77994	588000	.....	.....	.....	665994
EAST BETHEL	ANOKA	4720	.....	54497	.....	.....	.....	54497
EAST GRAND FORKS	PULK	7891	1785000	7633000	1685000	.....	350000	11453000
EAST GULL LAKE	CASS	440	.....	.....	.....	.....	.....	.....
EASTON	FARIBAULT	352	2000	.....	.....	.....	.....	2000
ECHO	YELLOW MEDICINE	356	51000	.....	.....	.....	27000	78000
EDEN PRAIRIE	HENNEPIN	10012	660000	24160000	.....	.....	.....	24820000
EDEN VALLEY	MEEKER	776	452000	178000	15000	.....	.....	645000
EDGERTON	PIPESTONE	1119	102500	.....	.....	.....	.....	102500
EDINA	HENNEPIN	49325	3400000	6310000	975000	.....	.....	10685000
EFFIE	ITASCA	165	.....	.....	.....	.....	.....	.....
EITZEN	HUOSTON	208	.....	.....	.....	.....	.....	.....
ELBA	WINONA	158	.....	.....	.....	.....	.....	.....
ELBOW LAKE	GRANT	1484	97500	73000	520000	.....	.....	690500
ELGIN	WABASHA	580	60000	30000	.....	.....	.....	90000
ELIZABETH	OTTER TAIL	188	.....	107000	.....	.....	.....	107000
ELK RIVER	SHERBURNE	2252	350000	844000	975000	33000	.....	2202000
ELKO	SCOTT	135	.....	32775	.....	.....	.....	32775
ELKTON	MOWER	134	20000	.....	.....	.....	.....	20000
ELLENDALE	STEELE	569	91000	.....	90000	.....	.....	181000
ELLSWORTH	NOBLES	588	585000	90000	.....	.....	.....	675000
ELMDALE	MORRISON	116	.....	.....	.....	.....	.....	.....
ELMORE	FARIBAULT	910	.....	40000	.....	.....	.....	40000
ELROSA	STEARN	203	.....	.....	.....	.....	.....	.....
ELY	ST. LOUIS	5254	.....	.....	.....	.....	.....	.....
ELYSIAN	LE SUEUR	445	.....	.....	.....	.....	.....	.....
EMILY	CROW WING	386	.....	.....	4000	.....	.....	4000
EMMONS	FREERORN	412	67000	224000	6000	.....	.....	297000
ERHARD	OTTER TAIL	148	.....	.....	.....	.....	.....	.....
ERSKINE	PULK	571	175106	1000	.....	.....	.....	176106
EVAN	BROWN	126	.....	.....	.....	.....	.....	.....
EVANSVILLE	DOUGLAS	553	10000	110000	.....	.....	.....	120000
EVELETH	ST. LOUIS	4721	35000	74000	130000	.....	.....	239000
EXCELSIOR	HENNEPIN	2971	105000	60000	545000	.....	.....	710000
EYOTA	OLMSTED	639	8000	148000	.....	.....	.....	156000
FAIRFAX	RENVILLE	1432	.....	4000	.....	.....	20913	24913
FAIRMONT	MARTIN	10751	831214	1687000	4155000	2050000	.....	8723214
FALCON HEIGHTS	RAMSEY	5575	95000	122000	90000	.....	.....	307000
FARIBAULT	RICE	16595	515000	500000	415000	.....	556492	1986492
FARMINGTON	DAKOTA	4306	1178000	1989000	40000	30000	.....	3237000
FARWELL	POPE	102	.....	.....	.....	.....	.....	.....
FEDERAL DAM	CASS	147	.....	.....	.....	.....	.....	.....
FELTON	CLAY	232	.....	72215	.....	.....	.....	72215
FERGUS FALLS	OTTER TAIL	12443	682000	4077052	2135000	.....	.....	6894052
FERTILE	PULK	955	.....	.....	698000	.....	.....	698000
FIFTY LAKES	CROW WING	143	.....	.....	.....	.....	.....	.....
FINLAYSON	PINE	192	.....	100684	.....	.....	.....	100684
FISHER	PULK	383	.....	105000	113000	.....	.....	218000
FLENSBURG	MURRISON	259	.....	.....	.....	.....	.....	.....
FLOODWOOD	ST. LOUIS	650	.....	87000	.....	.....	.....	87000
FLORENCE	LYON	58	.....	.....	.....	.....	.....	.....
FOLEY	BENTON	1271	.....	306000	55000	.....	.....	351000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS				ALL OTHER	TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING		
FORADA	DOUGLAS	158	.....	.....	.....	.....	.....	.....
FOREST LAKE	WASHINGTON	4146	421000	3815000	67000	27000	.....	4330000
FORESTON	MILLE LACS	273	.....	.....	.....	.....	.....	.....
FORT RIPLEY	CROW WING	54	.....	.....	.....	.....	.....	.....
FOSSTON	PULK	1684	100000	362000	902000	.....	.....	1364000
FOUNTAIN	FILLMORE	347	.....	.....	.....	.....	.....	.....
FOXHOME	WILKIN	185	.....	.....	.....	.....	.....	.....
FRANKLIN	ST. LOUIS	41	.....	.....	.....	.....	.....	.....
FRANKLIN	RENVILLE	557	.....	80000	.....	.....	.....	80000
FRAZEE	BECKER	1015	60000	258000	130000	.....	.....	448000
FREEBORN	FREEBORN	296	.....	277000	.....	.....	.....	277000
FREEPORT	STEARN	593	28000	63080	.....	.....	.....	91080
FRIDLEY	ANOKA	31570	310000	6045000	570000	1285000	.....	8210000
FROST	FARIBAULT	290	.....	.....	.....	.....	.....	.....
FULDA	MURRAY	1226	65000	.....	50000	.....	.....	115000
FUNKLEY	BELTRAMI	19	.....	.....	.....	.....	.....	.....
GARFIELD	DOUGLAS	198	.....	20000	.....	.....	.....	20000
GARRISON	CROW WING	125	32000	.....	.....	.....	.....	32000
GARVIN	LYON	201	.....	.....	.....	.....	.....	.....
GARY	NORMAN	265	.....	.....	.....	.....	.....	.....
GAYLORD	SIBLEY	1720	290000	614000	1239000	.....	.....	2143000
GEM LAKE	RAMSEY	282	.....	43000	.....	.....	.....	43000
GENEVA	FREEBORN	358	.....	294000	.....	.....	.....	294000
GENOLA	MURRISON	97	.....	.....	.....	.....	.....	.....
GEORGETOWN	CLAY	141	.....	.....	.....	.....	.....	.....
GHENT	LYON	301	.....	207000	.....	.....	.....	207000
GIBBON	SIBLEY	877	25000	.....	.....	.....	.....	25000
GILBERT	ST. LOUIS	2287	50000	.....	85000	.....	.....	135000
GILMAN	BENTON	111	.....	.....	.....	.....	.....	.....
GLENCOE	MC LEOD	4217	48000	944000	5340000	.....	.....	6332000
GLENVILLE	FREEBORN	740	18500	373000	.....	.....	.....	331500
GLENWOOD	POPE	2584	420000	265000	115000	.....	.....	800000
GLYNDON	CLAY	674	22500	243000	48000	.....	.....	313500
GOLDEN VALLEY	HENNEPIN	24548	2312600	4270000	.....	.....	310000	6892600
GONVICK	CLEARWATER	344	.....	129000	.....	.....	.....	129000
GOOD THUNDER	BLUE EARTH	489	1000	240000	41000	.....	.....	282000
GOODHUE	GOODHUE	539	.....	45840	.....	.....	.....	45840
GOODRIDGE	PENNINGTON	144	.....	.....	85000	.....	.....	85000
GOODVIEW	WINONA	1829	295000	615000	265000	.....	.....	1175000
GRACEVILLE	BIG STONE	735	1234000	.....	.....	.....	.....	1234000
GRANADA	MARTIN	381	.....	60000	.....	.....	.....	60000
GRAND MARAIS	CUOK	1301	310000	100000	50000	.....	.....	460000
GRAND MEADOW	MOWER	869	711000	.....	235000	.....	.....	946000
GRAND RAPIDS	ITASCA	7247	2612000	2645000	190000	.....	104000	5551000
GRANITE FALLS	YELLOW MEDICINE	3225	380000	767000	.....	.....	.....	1147000
GRASSTON	KANABEC	132	.....	19000	.....	.....	.....	19000
GREEN ISLE	SIBLEY	363	45000	20000	.....	.....	.....	65000
GREENBUSH	RUSEAU	787	.....	465000	.....	.....	.....	465000
GREENFIELD	HENNEPIN	1212	.....	.....	.....	.....	.....	.....
GREENWALD	STEARN	244	.....	.....	.....	.....	.....	.....
GREENWOOD	HENNEPIN	592	765000	65000	.....	.....	.....	830000
GREY EAGLE	TUDD	325	79000	.....	12000	.....	.....	91000
GROVE CITY	MEEKER	531	240000	.....	.....	.....	.....	240000
GRYGLA	MARSHALL	211	.....	226000	.....	.....	.....	226000

TABLE 14
OUTSTANDING DEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					ALL OTHER	TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING			
GULLY	PULK	96	.....	.....	.....	.....	.....	.....	297552
HACKENSACK	CASS	220	.....	177552	120000	.....	.....	.....	.....
HADLEY	MURRAY	119	.....	.....	.....	.....	.....	.....	.....
HALLOCK	KITTSON	1477	395000	262000	238000	.....	.....	.....	895000
HALMA	KITTSON	96	.....	.....	.....	.....	.....	.....	.....
HALSTAD	NUKMAN	598	.....	49000	1392000	.....	.....	.....	141000
HAM LAKE	ANOKA	5930	.....	8000	.....	.....	.....	.....	8000
HAMBURG	CARVER	464	51000	.....	.....	.....	.....	.....	91000
HAMMOND	WABASHA	179	.....	.....	.....	.....	.....	.....	.....
HAMPTON	DAKOTA	379	.....	33000	.....	.....	.....	.....	33000
HANCOCK	STEVENS	806	.....	170000	.....	.....	.....	.....	170000
HANLEY FALLS	YELLOW MEDICINE	265	6478	.....	.....	.....	.....	.....	6478
HANOVER	WRIGHT	400	.....	.....	.....	.....	.....	.....	.....
HANSKA	BROWN	442	735000	.....	48000	.....	.....	.....	733000
HARDING	MURRISON	119	.....	.....	.....	.....	.....	.....	.....
HARDWICK	RUCK	274	.....	79000	.....	.....	.....	.....	79000
HARMONY	FILLMORE	1130	330000	195000	235000	.....	.....	.....	70000
HARRIS	CHISAGO	559	163000	.....	.....	.....	.....	.....	163000
HARTLAND	FREERORN	331	.....	70000	.....	.....	.....	.....	70000
HASTINGS	DAKOTA	13440	1880000	2680000	780000	.....	15000	5355000	.....
HATFIELD	PIPESTONE	96	.....	.....	.....	.....	.....	.....	.....
HAWEY	CLAY	1371	91500	853000	210000	.....	.....	.....	1154500
HAYFIELD	DODGE	939	.....	1530000	765000	.....	.....	.....	2295000
HAYWARD	FREERORN	261	10000	438000	.....	.....	.....	.....	448000
HAZEL RUN	YELLOW MEDICINE	115	.....	.....	.....	.....	.....	.....	.....
HECTOR	RENVILLE	1178	15000	430000	.....	.....	.....	.....	445000
HEIDLEBERG	LE SUEUR	72	.....	.....	.....	.....	.....	.....	.....
HENDERSON	SIBLEY	730	16000	158000	.....	.....	.....	.....	174000
HENDRICKS	LINCOLN	712	209000	60000	.....	.....	.....	.....	269000
HENDRUM	NURMAN	311	.....	45000	.....	.....	.....	.....	45000
HENNING	OITEP TAIL	850	110000	.....	.....	.....	.....	.....	110000
HENRIETTE	PINE	56	.....	.....	.....	.....	.....	.....	.....
HERMAN	GRANT	619	60000	30000	35000	.....	.....	.....	125000
HERMTOWN	ST. LOUIS	7170	258000	140000	.....	.....	.....	.....	398000
HERON LAKE	JACKSON	777	160000	.....	430000	.....	.....	.....	590000
HEWITT	TUDD	198	.....	.....	.....	.....	.....	.....	.....
HIBBING	ST. LOUIS	16104	1200000	.....	3710000	.....	.....	.....	4910000
HILL CITY	AITKIN	357	.....	209000	.....	.....	.....	.....	209000
HILLMAN	MURRISON	49	.....	.....	.....	.....	.....	.....	.....
HILLS	RUCK	571	.....	120000	45637	.....	.....	.....	165637
HILLTOP	ANOKA	994	16000	18457	29000	.....	.....	.....	63457
HINCKLEY	PINE	885	.....	128000	270000	.....	.....	.....	398000
HITTERDAL	CLAY	201	45000	.....	45000	.....	.....	.....	40000
HOFFMAN	GRANT	627	246000	.....	35000	.....	.....	.....	281000
HOKAH	HOUSTON	697	.....	82584	.....	.....	.....	.....	82584
HOLDINGFORD	SIEAPNS	551	55000	226000	.....	.....	.....	.....	291000
HOLLAND	PIPESTONE	263	.....	.....	.....	.....	.....	.....	.....
HOLLANDALE	FREERORN	287	.....	29000	.....	.....	.....	.....	29000
HOLLOWAY	SWIFT	146	56000	.....	.....	.....	.....	.....	56000
HOLT	MARSHALL	97	.....	.....	.....	.....	.....	.....	.....
HOPKINS	HENNFPIN	16492	120000	1575000	1210000	.....	.....	.....	2905000
HOUSTON	HOUSTON	1090	295000	190000	.....	.....	.....	.....	435000
HOWARD LAKE	WRIGHT	1162	192000	499000	.....	.....	.....	.....	681000
HOYT LAKES	ST. LOUIS	3634	325000	.....	.....	.....	.....	.....	325000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS				ALL OTHER	TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING		
HUGO	WASHINGTON	3712	51000	1004000	.....	.....	.....	1055000
HUMBOLDT	KITTSON	112	.....	.....	.....	.....	.....	.....
HUTCHINSON	MC LEOD	8288	.....	4885000	10971000	.....	.....	15856000
IHLIN	PIPESTONE	132	.....	.....	.....	.....	.....	.....
INDEPENDENCE	HENNEPIN	2491	.....	.....	.....	.....	.....	.....
INTERNATIONAL FALLS	KUOCHICHING	6439	235000	.....	860000	.....	.....	1095000
INVER GROVE HEIGHTS	DAKOTA	16523	576000	8820000	550000	.....	70000	10016000
IONA	MURRAY	260	6000	.....	.....	.....	.....	6000
IRON JUNCTION	ST. LOUIS	150	.....	.....	19312	.....	.....	19312
IRONTON	CROW WING	562	.....	.....	.....	.....	15000	15000
ISANTI	ISANTI	679	43000	554548	.....	.....	.....	602548
ISLAND VIEW	KUOCHICHING	44	.....	.....	.....	.....	.....	.....
ISLE	MILLE LACS	551	235000	.....	.....	.....	.....	235000
IVANHUE	LINCOLN	738	8000	.....	9000	.....	.....	17000
JACKSON	JACKSON	3550	425000	210000	.....	.....	.....	635000
JANESVILLE	WASECA	1557	110000	490000	260000	.....	11600	871600
JASPER	PIPESTONE	754	.....	30000	.....	.....	.....	30000
JEFFERS	COTTONWOOD	436	1000	.....	.....	.....	.....	1000
JENKINS	CROW WING	148	.....	.....	.....	.....	.....	.....
JOHNSON	BIG STONE	53	.....	.....	.....	.....	.....	.....
JORDAN	SCOTT	2414	195000	959000	.....	.....	.....	1154000
KANDIYOH	KANDIYOH	295	110000	30000	.....	.....	.....	140000
KARLSTAD	KITTSON	727	177000	564000	750000	.....	.....	1491000
KASOTA	LE SUEUR	732	.....	.....	400000	.....	.....	400000
KASSON	DODGE	1883	375000	790000	85000	690000	.....	1940000
KEEWATIN	ITASCA	1382	.....	.....	.....	.....	.....	.....
KELLIHER	BELTRAMI	289	37000	.....	20000	.....	.....	57000
KELLOGG	WAHASHA	403	.....	.....	.....	.....	.....	.....
KENNEDY	KITTSON	424	.....	115000	.....	.....	.....	115000
KENNETH	RUCK	89	.....	.....	.....	.....	.....	.....
KENSINGTON	DUUGLAS	308	.....	36000	10000	6000	.....	52000
KENT	WILKIN	139	.....	.....	.....	.....	.....	.....
KENYUN	GOODHUE	1575	.....	.....	.....	.....	.....	.....
KERKHOVEN	SWIFT	641	.....	335000	.....	.....	.....	335000
KERRICK	PINE	114	.....	.....	.....	.....	.....	.....
KETTLE RIVER	CARLTON	173	.....	.....	.....	.....	.....	.....
KIESTER	FARIBAULT	681	.....	382758	.....	.....	.....	382758
KILKENNY	LE SUEUR	182	.....	.....	.....	.....	.....	.....
KIMBALL	STEARNS	567	36500	70000	.....	.....	180000	286500
KINBRAE	NOBLES	37	.....	.....	.....	.....	.....	.....
KINGSTON	MEEKER	115	.....	.....	.....	.....	.....	.....
KINNEY	ST. LOUIS	325	.....	.....	.....	.....	.....	.....
LA CRESCENT	HOUSTON	3296	141000	505000	.....	.....	.....	646000
LA PRAIRIE	ITASCA	413	.....	.....	.....	.....	.....	.....
LA SALLE	WATONWAN	132	.....	.....	.....	.....	.....	.....
LAFAYETTE	NICOLLET	498	.....	175000	.....	.....	.....	175000
LAKE BENTON	LINCOLN	759	80000	28000	.....	.....	.....	108000
LAKE BRONSON	KITTSON	325	.....	207203	55000	.....	.....	262203
LAKE CITY	WABASHA	3857	50000	1813500	468000	160000	.....	2491500
LAKE CRYSTAL	BLUE EARTH	1807	30000	500000	400000	.....	.....	930000
LAKE ELMO	WASHINGTON	4843	730000	385000	.....	.....	.....	1115000
LAKE HENRY	STEARNS	92	.....	.....	.....	.....	.....	.....
LAKE LILLIAN	KANDIYOH	316	112173	.....	.....	.....	.....	112173
LAKE PARK	BECKER	658	....	.....	13000	.....	.....	13000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
LAKE SHORE	CASS	410	.....	.....	.....	.....	.....	.....
LAKE ST. CROIX BEACH	WASHINGTON	1266	.....	.....	.....	.....	.....	.....
LAKE WILSON	MURRAY	378	130000	.....	.....	.....	.....	130000
LAKEFIELD	JACKSON	1820	126000	260000	.....	.....	.....	386000
LAKELAND	WASHINGTON	1367	.....	.....	.....	.....	.....	.....
LAKELAND SHORES	WASHINGTON	133	.....	.....	.....	.....	.....	.....
LAKEVILLE	DAKOTA	12015	295000	7630000	550000	.....	.....	8475000
LAMBERTON	REDWOOD	962	610000	.....	563990	.....	.....	1173990
LANCASTER	KITTSOM	382	38000	367000	.....	.....	.....	405000
LANDFALL	WASHINGTON	828	.....	12000	.....	.....	5000	17000
LANESBORO	FILLMORE	850	56000	120000	.....	.....	.....	176000
LAPORTE	HUBBARD	154	.....	.....	.....	.....	.....	.....
LASTRUP	MURRISON	161	.....	.....	.....	.....	.....	.....
LAUDERDALE	RAMSEY	2470	33000	8000	.....	.....	.....	41000
LE CENTER	LE SUEUR	1890	75000	195000	.....	.....	.....	270000
LE ROY.	MOWER	870	5000	178000	95000	.....	.....	278000
LE SUEUR	LE SUEUR	3745	1490000	228375	405000	.....	.....	2123375
LENGBY	POLK	140	.....	.....	.....	.....	.....	.....
LEONARD	CLEARWATER	54	.....	.....	.....	.....	.....	.....
LEONIDAS	ST. LOUIS	157	.....	.....	.....	.....	.....	.....
LESTER PRAIRIE	MC LEOD	1162	139000	50000	.....	.....	.....	189000
LEWISTON	WINTONNA	1000	259000	248000	.....	.....	.....	507000
LEWISVILLE	WATONWAN	291	.....	.....	42500	.....	.....	42500
LEXINGTON	ANOKA	2177	55000	814000	.....	.....	.....	869000
LILYDALE	DAKOTA	313	.....	335000	.....	.....	.....	335000
LINDSTROM	CHISAGO	1594	316000	281000	585000	.....	.....	1182000
LINO LAKES	ANOKA	4109	60000	180000	.....	.....	.....	240000
LISMORE	NOBLES	323	.....	.....	.....	.....	.....	.....
LITCHFIELD	MEEKER	5262	439675	786000	306000	.....	.....	1531675
LITTLE CANADA	RAMSEY	6877	80000	5675000	.....	.....	.....	5755000
LITTLE FALLS	MURRISON	7467	.....	3145000	.....	35000	160000	3340000
LITTLEFORK	KUOCHICHING	824	151000	.....	741000	.....	.....	892000
LONG BEACH	POPE	219	.....	30000	.....	.....	.....	30000
LONG LAKE	HENNEPIN	1718	202000	482000	24000	.....	.....	708000
LONG PRAIRIE	TODD	2416	188000	540000	1740000	.....	.....	2468000
LONGVILLE	CASS	171	.....	22000	.....	.....	.....	22000
LONSDALE	RICE	622	.....	771000	.....	.....	.....	771000
LORETTO	HENNEPIN	331	.....	185000	.....	.....	.....	185000
LOUISBURG	LAC QUI PARLE	75	.....	.....	.....	.....	.....	.....
LOWRY	POPE	257	75000	.....	.....	.....	.....	75000
LUCAN	REDWOOD	254	85000	.....	.....	.....	.....	95000
LUVERNE	ROCK	4703	385000	265000	1353000	.....	.....	2003000
LYLE	MOWER	522	63000	615000	.....	.....	.....	678000
LYND	LYON	267	20000	25000	.....	.....	.....	45000
MABEL	FILLMORE	888	425000	.....	70000	.....	.....	495000
MADELIA	WATONWAN	2316	540000	203000	85000	435000	24000	1287000
MADISON	LAC QUI PARLE	2242	130000	1660000	.....	.....	.....	1790000
MADISON LAKE	BLUE EARTH	587	3000	475000	18000	.....	.....	496000
MAGNOLIA	ROCK	233	.....	168000	.....	.....	.....	168000
MAHNOMEN	MAHNOMEN	1313	145000	310000	180000	.....	.....	635000
MAHOMEDI	WASHINGTON	4130	10500	1054000	54000	.....	.....	1118500
MANCHESTER	FREEBORN	89	.....	.....	.....	.....	.....	.....
MANHATTAN BEACH	CROW WING	46	.....	.....	.....	.....	.....	.....
MANKATO	BLUE EARTH	30895	7917000	8178000	2120000	535000	.....	18750000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	
MANTORVILLE	DODGE	479	94000	261000	.....	.....	.....	355000
MAPLE GROVE	HENNEPIN	11853	965000	16935000	.....	.....	.....	17900000
MAPLE LAKE	WRIGHT	1124	.....	165000	28000	.....	.....	193000
MAPLE PLAIN	HENNEPIN	1312	166000	188000	5000	.....	.....	359000
MAPLETON	BLUE EARTH	1307	191000	289000	703000	.....	.....	1183000
MAPLEVIEW	MOWER	328	18000	.....	7000	.....	.....	25000
MAPLEWOOD	RAMSEY	27774	115000	14000000	.....	2985000	480000	17580000
MARBLE	ITASCA	770	.....	.....	.....	.....	.....	.....
MARIETTA	LAC QUI PARLE	264	.....	.....	.....	.....	.....	.....
MARINE-ON-ST. CROIX	WASHINGTON	549	.....	.....	.....	.....	.....	.....
MARSHALL	LYON	10215	2540000	1700000	10275000	.....	.....	14515000
MAYER	CARVER	379	63000	295000	.....	.....	.....	358000
MAYNARD	CHIPPEWA	455	.....	85000	45000	.....	.....	130000
MAZEPPA	WABASHA	498	.....	15000	.....	.....	.....	15000
MC GRATH	AITKIN	70	.....	.....	.....	.....	.....	.....
MC GREGOR	AITKIN	331	.....	177000	.....	.....	.....	177000
MC INTOSH	POLK	753	30000	30000	.....	.....	39783	99783
MC KINLEY	ST. LOUIS	317	.....	.....	.....	.....	.....	.....
MEADOWLANDS	ST. LOUIS	128	15000	.....	14000	.....	.....	29000
MEDFORD	STEELE	690	45000	352000	160000	.....	.....	557000
MEDICINE LAKE	HENNEPIN	450	.....	175000	.....	.....	.....	175000
MEDINA	HENNEPIN	2693	190000	650000	.....	845000	7000	1692000
MEIRE GROVE	STEARN	171	.....	.....	.....	.....	.....	.....
MELROSE	STEARN	2273	570000	770000	1640000	.....	.....	2980000
MENAHA	WAUSA	835	2000	.....	570000	.....	.....	572000
MENDOTA	DAKOTA	264	.....	.....	.....	.....	.....	.....
MENDOTA HEIGHTS	DAKOTA	7391	450000	8820000	.....	.....	450000	9720000
MENTOR	PULK	236	.....	.....	.....	.....	.....	.....
MIDDLE RIVER	MARSHALL	369	.....	37000	.....	.....	.....	37000
MIESVILLE	DAKOTA	190	.....	.....	.....	.....	.....	.....
MILACA	MILLE LACS	1940	168000	100000	355000	.....	.....	623000
MILAN	CHIPPEWA	427	.....	70000	.....	.....	.....	70000
MILLERVILLE	DOUGLAS	109	.....	.....	.....	.....	.....	.....
MILLVILLE	WABA	139	.....	.....	.....	.....	.....	.....
MILROY	REDWOOD	247	.....	.....	.....	.....	.....	.....
MILTONA	DOUGLAS	172	.....	.....	.....	.....	.....	.....
MINNEAPOLIS	HENNEPIN	347421	115101000	24958000	37825000	.....	10965000	188849000
MINNEiska	WABA	80	.....	.....	.....	.....	.....	.....
MINNEUTA	LYON	1320	840000	.....	.....	.....	.....	840000
MINNESOTA CITY	WINONA	301	.....	.....	.....	.....	.....	.....
MINNESOTA LAKE	FARIBAULT	738	.....	.....	98000	.....	.....	98000
MINNETONKA	HENNEPIN	37846	3700000	75730000	2975000	.....	.....	82405000
MINNETONKA BEACH	HENNEPIN	598	.....	850000	.....	.....	.....	850000
MINNETRISTA	HENNEPIN	3580	85000	50000	.....	3895000	.....	4033000
MIZPAH	KOOCHICHING	118	.....	.....	.....	.....	.....	.....
MONTEVIDEO	CHIPPEWA	5745	275000	25000	725000	.....	.....	1025000
MONTGOMERY	LE SUEUR	2289	63112	110000	.....	.....	.....	173112
MONTICELLO	WRIGHT	2303	1225000	1625000	330000	.....	.....	3180000
MONTROSE	WRIGHT	379	.....	70000	.....	.....	.....	70000
MOORHEAD	CLAY	29687	1755000	7275000	1995000	1030000	.....	12055000
MOOSE LAKE	CARLTON	1400	160000	70000	345000	.....	.....	575000
MORA	KANABEC	2582	363000	1975000	1565000	870000	.....	473000
MORGAN	REDWOOD	972	.....	.....	115000	.....	.....	115000
MORRIS	STEVENS	5366	220000	210000	627400	.....	.....	1057400

TABLE 14
OUTSTANDING DEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMNTS	REVENUE	REFUNDING	ALL OTHER	
MORRISTOWN	RICE	659	.....	316941	.....	.....	.....	316941
MORTON	RENVILLE	591	.....	.....	.....	.....	.....	.....
MOTLEY	MURRISON	351	12681	250000	.....	.....	26250	288931
MOUND	HENNEPIN	8967	.....	3993000	357000	.....	.....	4350000
MOUNDS VIEW	RAMSEY	13193	.....	5650000	.....	1045000	70000	6765000
MOUNTAIN IRON	ST. LOUIS	3294	.....	150000	37000	.....	.....	187000
MOUNTAIN LAKE	COTTONWOOD	1986	338000	15000	775000	.....	.....	1128000
MURDUCK	SWIFT	358	.....	5000	.....	.....	11000	16000
MYRTLE	FREERORN	83	.....	.....	.....	.....	.....	.....
NASHUA	WILKIN	114	.....	.....	.....	.....	.....	.....
NASHWAUK	ITASCA	1341	.....	.....	.....	.....	.....	.....
NASSAU	LAC QUI PARLE	126	.....	.....	.....	.....	.....	.....
NFLSON	DOUGLAS	175	.....	.....	.....	.....	.....	.....
NEPSTRAND	RICE	231	.....	5000	.....	.....	.....	5000
NEVIS	HUBBARD	308	.....	.....	83000	.....	.....	33000
NEW AUBURN	SIBLEY	274	.....	420119	.....	.....	.....	420119
NEW BRIGHTON	RAMSEY	23110	1075000	7370000	2180000	.....	.....	10625000
NEW GERMANY	CARVER	328	.....	387000	.....	.....	.....	387000
NEW HOPE	HENNEPIN	24236	1130000	4367000	550000	1205000	70000	7322000
NEW LONDON	KANUYOHI	736	.....	.....	.....	.....	.....	.....
NEW MARKET	SCOTT	260	.....	.....	.....	.....	.....	.....
NEW MUNICH	STEAPNS	307	.....	155493	.....	.....	.....	155493
NEW PRAGUE	SCOTT	3044	.....	.....	3260000	.....	.....	3260000
NEW RICHLAND	WASECA	1113	710000	25000	.....	.....	.....	735000
NEW TRIER	DAKOTA	143	.....	63235	.....	.....	.....	63235
NEW ULM	BROWN	13051	.....	2255000	3335000	.....	.....	5590000
NEW YORK MILLS	OTTER TAIL	791	684000	440852	103000	.....	.....	1227852
NEWFOLDEN	MARSHALL	390	9000	115000	.....	.....	.....	124000
NEWPORT	WASHINGTON	3552	110000	1310000	.....	.....	.....	1420000
NICOLLET	NICOLLET	618	33000	.....	.....	.....	.....	33000
NIELSVILLE	PULK	156	.....	30000	.....	.....	.....	30000
NIMROD	WADENA	64	.....	.....	.....	.....	.....	.....
NISSWA	CROW WING	1011	.....	.....	105000	.....	.....	105000
NORCROSS	GRANT	137	.....	10800	.....	.....	.....	10800
NORTH BRANCH	CHISAGO	1106	285000	160000	320000	.....	.....	765000
NORTH MANKATO	NICOLLET	7347	370000	2815000	1000000	.....	.....	4185000
NORTH OAKS	RAMSEY	2710	.....	.....	.....	.....	.....	.....
NORTH REDWOOD	REDWOOD	155	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	RAMSEY	12751	.....	3830000	240000	1065000	.....	5135000
NORTHFIELD	RICE	10235	737250	1485000	350000	735000	220000	3527250
NORTHOME	KOOCHECHING	351	.....	.....	.....	.....	.....	.....
NORTHROP	MARTIN	188	.....	.....	.....	.....	.....	.....
NORWOOD	CARVER	1188	36782	682000	.....	.....	.....	718782
OAK PARK HEIGHTS	WASHINGTON	1910	399000	1175000	.....	.....	.....	1574000
OAKDALE	WASHINGTON	11226	627000	6731000	80000	595000	.....	8033000
ODESSA	BIG STONE	194	35000	.....	.....	.....	18000	53000
ODIN	WATONWAN	166	.....	.....	.....	.....	.....	.....
OGEMA	BECKER	236	.....	.....	.....	.....	.....	.....
OGILVIE	KANABEC	374	26000	.....	59000	.....	.....	85000
OKABENA	JACKSON	237	10000	.....	40000	.....	.....	50000
OKLEE	RED LAKE	530	168000	.....	.....	.....	.....	168000
OLIVIA	FENTVILLE	2553	1255000	130000	.....	.....	.....	1385000
ONAMIA	MILLE LACS	670	.....	.....	35000	.....	.....	35000
ORMSBY	WATONWAN	199	.....	.....	.....	.....	.....	.....

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
ORONO	HENNEPIN	7235	.....	1407000	.....	2635000	.....	4042000
ORONOCO	OLMSTED	564	18000	.....	160000	.....	.....	178000
ORR	ST. LOUIS	315	.....	.....	10000	.....	.....	10000
ORTONVILLE	BIG STONE	2665	935000	.....	2370000	.....	.....	3305000
OSAKIS	DOUGLAS	1306	223000	.....	12000	.....	.....	235000
OSLO	MARSHALL	417	121000	164261	.....	.....	448000	733261
OSSEO	HENNEPIN	3068	90000	364000	30000	.....	.....	484000
OSTRANDER	FILLMORE	268	32000	80000	.....	.....	6775	118775
OTTERTAIL	OTTER TAIL	180	.....	.....	.....	.....	.....	.....
OWATONNA	STEELE	15341	350000	1808000	1820000	.....	80000	4058000
PALISADE	AITKIN	149	.....	.....	.....	.....	.....	.....
PARK RAPIDS	HUBBARD	2772	164000	114800	60000	.....	.....	338800
PARKERS PRairie	OTTER TAIL	482	102000	115000	.....	.....	.....	217000
PAYNESVILLE	STEARNS	1920	85000	966000	389000	.....	.....	1440000
PEASE	MILLE LACS	187	.....	.....	.....	.....	.....	.....
PELICAN RAPIDS	OTTER TAIL	1835	39000	592900	63000	.....	.....	694900
PEMBERTON	BLUE EARTH	128	.....	24000	10000	.....	.....	34000
PENNICK	KANDIYOH	255	29000	175000	.....	.....	.....	204000
PEQUOT LAKES	CROW WING	499	46000	185000	140000	.....	.....	371000
PERHAM	OTTER TAIL	1933	995000	53000	535000	.....	.....	1533000
PERLEY	NORMAN	149	.....	54512	.....	.....	.....	54512
PETERSON	FILLMORE	269	.....	89000	.....	.....	.....	29000
PIERZ	MURRTSON	893	.....	195000	.....	.....	.....	195000
PILLAGER	CASS	374	.....	.....	.....	.....	.....	.....
PINE CITY	PINE	2143	515000	345000	30000	.....	.....	890000
PINE ISLAND	GOODHUE	1640	80000	135000	360000	.....	.....	575000
PINE RIVER	CASS	803	140000	187805	.....	.....	.....	327805
PINE SPRINGS	WASHINGTON	160	.....	.....	.....	.....	.....	.....
PIPESTONE	PIPESTONE	5328	374000	533936	26000	.....	68000	1091936
PLAINVIEW	WABASHA	2093	295000	639000	430000	.....	.....	1364000
PLATO	MC LEOD	303	.....	.....	.....	.....	.....	.....
PLEASANT LAKE	STEARNS	65	.....	.....	.....	.....	.....	.....
PLUMMER	RED LAKE	285	.....	.....	5000	.....	12000	18000
PLYMOUTH	HENNEPIN	25594	70000	19199000	.....	14000000	75000	33344000
PORTER	YELLOW MEDICINE	207	.....	.....	.....	.....	.....	.....
PRESTON	FILLMORE	1413	370000	298000	375000	.....	.....	1043000
PRINCETON	MILLE LACS	2531	180000	480000	204000	.....	.....	864000
PRINSBURG	KANDIYOH	448	18000	4000	.....	.....	.....	22000
PRIOR LAKE	SCOTT	5822	610000	5886000	170000	2370000	.....	9036000
PROCTOR	ST. LOUIS	3123	.....	891000	54000	.....	.....	945000
QUAMBA	KANAREC	114	.....	.....	.....	.....	.....	.....
RACINE	MUWER	197	.....	110716	.....	.....	.....	110716
RAMSEY	ANOKA	7620	.....	.....	.....	.....	.....	.....
RANDALL	MORRISON	536	.....	115000	.....	.....	.....	115000
RANDOLPH	DAKOTA	388	.....	.....	.....	.....	.....	.....
RANIER	KOOCHICHING	255	45000	.....	.....	.....	.....	45000
RAYMOND	KANDIYOH	589	13000	361000	.....	.....	.....	374000
RED LAKE FALLS	RED LAKE	1740	713000	400000	.....	.....	.....	1113000
RED WING	GOODHUE	12834	75000	7755000	95000	585000	.....	8510000
REDWOOD FALLS	REDWOOD	4774	620000	580000	835000	.....	.....	2035000
REGAL	KANDIYOH	44	.....	.....	.....	.....	.....	.....
REMER	CASS	403	.....	2000	.....	.....	.....	2000
RENVILLE	RENVILLE	1252	47000	485000	300000	.....	.....	832000
REVERE	REDWOOD	166	1000	.....	.....	.....	.....	1000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR - 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
RICE	BENTON	366	30000	101000	.....	.....	.....	131000
RICHFIELD	HENNEPIN	43952	1523000	21409000	.....	.....	.....	22932000
RICHMOND	STEARNS	866	.....	121000	.....	.....	.....	121000
RICHVILLE	WITTER TAIL	102	.....	.....	.....	.....	.....	.....
RIVERTON	CROW WING	103	.....	.....	.....	.....	.....	.....
ROBBINSDALE	HENNEPIN	15610	45000	.....	140000	.....	.....	185000
ROCHESTER	OLMSTED	53983	1300000	4030000	1555000	.....	.....	685000
ROCK CREEK	PINE	803	.....	.....	.....	.....	.....	.....
ROCKFORD	WRIGHT	813	325000	250000	.....	.....	.....	575000
ROCKVILLE	STEARNS	302	.....	84000	.....	.....	.....	24000
ROGERS	HENNEPIN	653	2000	81500	150000	.....	.....	233500
ROLLINGSTONE	WINONA	450	102310	241929	.....	.....	.....	344239
RONNEBY	BENTON	59	.....	.....	.....	.....	.....	.....
ROOSEVELT	ROSEAU	104	.....	.....	.....	.....	.....	.....
ROSCOE	STEAPNS	195	.....	.....	.....	.....	.....	.....
ROSE CREEK	MOWER	390	13000	304000	30000	.....	.....	347000
ROSEAU	ROSEAU	2552	30000	298000	117000	710000	.....	1155000
ROSEMOUNT	DAKOTA	4860	60000	2045000	90000	950000	.....	3685000
ROSEVILLE	RAMSEY	36362	1130000	12840000	515000	.....	.....	14485000
ROTHSAY	WILKIN	448	.....	.....	105000	.....	.....	105000
ROUND LAKE	NOBLFS	506	13000	.....	3000	.....	.....	16000
ROYALTAN	MORRISON	534	.....	120277	.....	.....	.....	120277
RUSH CITY	CHISAGO	1130	400000	.....	.....	.....	.....	400000
RUSHFORD (CITY)	FILLMORE	1318	4000	16000	132000	.....	49547	201547
RUSHFORD (VILLAGE)	FILLMORE	601	.....	.....	.....	.....	.....	.....
RUSHMORE	NOBLFS	394	.....	77000	.....	.....	.....	77000
RUSSELL	LYON	398	.....	125000	.....	.....	.....	125000
RUTHTON	PIPESTONE	405	1000	.....	.....	.....	.....	1000
RUTLEDGE	PINE	123	.....	.....	.....	.....	.....	.....
SABIN	CLAY	333	.....	166000	.....	.....	.....	166000
SACRED HEART	KENNEDY	707	49000	385000	60000	.....	.....	494000
SANBORN	REDWOOD	505	152000	.....	.....	.....	.....	152000
SANDSTONE	PINE	1641	189000	190000	.....	.....	.....	379000
SARGEANT	MOWER	85	.....	.....	.....	.....	.....	.....
SARTELL	STEARNS	2027	.....	750000	.....	370000	.....	1120000
SAUK CENTRE	STEARNS	3750	760000	951650	1080000	.....	.....	2791650
SAUK RAPIDS	BENTON	5099	283000	1063000	215000	.....	.....	1561000
SAVAGE	SCOTT	3715	135000	236000	.....	.....	.....	371000
SCANLON	CARLTON	1132	119500	.....	.....	.....	.....	119500
SEAFORTH	REDWOOD	132	.....	.....	.....	.....	.....	.....
SEBEKA	WADEA	668	20000	.....	.....	.....	.....	20000
SEDAN	POPE	55	.....	.....	.....	.....	.....	.....
SHAFER	CHISAGO	149	.....	103326	.....	.....	.....	103326
SHAKOPEE	SCOTT	10065	1225000	3515000	30000	.....	.....	4770000
SHELLY	NORMAN	260	.....	29000	.....	.....	.....	29000
SHERBURN	MARTIN	1190	345000	307000	.....	.....	.....	652000
SHEVLIN	CLEARWATER	185	.....	.....	.....	.....	.....	.....
SHOREVIEW	RAMSEY	14839	545000	11218000	.....	660000	.....	12423000
SHOREWOOD	HENNEPIN	4471	42000	5030000	.....	.....	.....	5072000
SILVER BAY	LAKE	3504	300000	1000	55000	.....	.....	356000
SILVER LAKE	MC LEOD	694	.....	75000	50000	.....	.....	125000
SKYLINE	BLUE EARTH	400	.....	.....	.....	.....	.....	.....
SLAYTON	MURRAY	2351	112000	135000	40000	.....	.....	287000
SLEEPY EYE	BROWN	3461	105000	328000	493000	.....	.....	926000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
SOBIESKI	MURKISON	189	.....	.....	.....	.....	.....	.....
SOLWAY	BELTRAMI	96	.....	.....	.....	.....	.....	.....
SOUTH HAVEN	WRIGHT	238	.....	106000	.....	.....	.....	106000
SOUTH INTL FALLS	KUOCHICHING	2116	.....	420000	.....	.....	.....	420000
SOUTH ST. PAUL	DAKOTA	24303	6905000	4380000	.....	40000	.....	11325000
SPICER	KANDIYOH	586	18000	200000	.....	.....	.....	218000
SPRING GROVE	HOUSTON	1290	345000	125000	136600	.....	.....	606600
SPRING HILL	STEARN	90	.....	.....	.....	.....	.....	.....
SPRING LAKE PARK	ANOKA	6929	314000	2050000	290000	.....	.....	2654000
SPRING PARK	HENNEPIN	1603	.....	450000	.....	.....	.....	450000
SPRING VALLEY	FILLMORE	2572	1120000	1355000	1315000	.....	.....	3790000
SPRINGFIELD	BROWN	2530	153000	50000	330000	.....	.....	533000
SQUAW LAKE	ITASCA	113	.....	.....	.....	.....	.....	.....
ST. ANTHONY	HENNEPIN	9582	20000	1220000	125000	.....	.....	1355000
ST. ANTHONY	STEARN	66	.....	.....	.....	.....	.....	.....
ST. BONIFACIUS	HENNEPIN	806	49000	460000	.....	.....	.....	504000
ST. CHARLES	WINONA	1942	50000	540000	210000	.....	.....	800000
ST. CLAIR	BLUE EARTH	488	24000	399800	.....	.....	.....	423800
ST. CLOUD	STEARN	42223	1650000	9975000	5195000	.....	945000	17765000
ST. FRANCIS	ANOKA	1155	.....	1035000	38000	.....	.....	1073000
ST. HILAIRE	PENNINGTON	337	.....	88000	.....	.....	.....	88000
ST. JAMES	WATONWAN	4027	.....	1335000	250000	.....	.....	1585000
ST. JOSEPH	STEARN	1786	95848	365000	.....	.....	.....	460848
ST. LEO	YELLOW MEDICINE	153	.....	73250	.....	.....	.....	73250
ST. LOUIS PARK	HENNEPIN	47429	10827348	9107652	.....	160000	.....	20095000
ST. MARTIN	STEARN	188	.....	208802	.....	.....	.....	208802
ST. MARYS POINT	WASHINGTON	352	.....	.....	.....	.....	.....	.....
ST. MICHAEL	WRIGHT	1021	140000	110000	.....	.....	.....	250000
ST. PAUL	RAMSEY	291304	111005000	1000000	12384000	14590000	3550000	14259000
ST. PAUL PARK	WASHINGTON	5633	342000	670000	25000	.....	75000	1112000
ST. PETER	NICOLLET	3539	.....	660000	1720000	205000	.....	2585000
ST. ROSA	STEARN	93	.....	.....	.....	.....	.....	.....
ST. STEPHEN	SIEARN	331	.....	.....	.....	.....	.....	.....
ST. VINCENT	KITTS	177	.....	.....	.....	.....	.....	.....
STACY	CHISAGO	278	.....	111704	.....	.....	.....	111704
STAPLES	TUDD	2761	568500	85000	100000	.....	.....	753500
STARBUCK	PUPE	1138	.....	85000	.....	.....	.....	85000
STEEN	RUCK	191	.....	75000	.....	.....	.....	75000
STEPHEN	MARSHALL	904	.....	624498	59000	.....	29046	712544
STEWART	MC LEOD	666	90000	.....	20000	.....	.....	110000
STEWARTVILLE	OLMSTED	2802	1025000	995000	175000	.....	600000	2745000
STILLWATER	WASHINGTON	12000	1470000	2900000	562000	130000	230000	5292000
STOCKTON	WINONA	346	274000	.....	.....	.....	.....	274000
STORDEN	COTTONWOOD	364	71000	.....	.....	.....	.....	71000
STRANDQUIST	MARSHALL	138	2000	.....	.....	.....	.....	2000
STRATHCONA	RUSEAU	31	.....	.....	.....	.....	.....	.....
STURGEON LAKE	PINE	167	.....	.....	.....	.....	.....	.....
SUNBURG	KANUYOHI	144	.....	.....	.....	.....	.....	.....
SUNFISH LAKE	DAKOTA	299	.....	.....	.....	.....	.....	.....
SWANVILLE	MURKISON	300	.....	103664	53000	.....	.....	156664
TACONITE	ITASCA	352	.....	.....	.....	.....	.....	.....
TAMARACK	AITKIN	100	.....	.....	.....	.....	.....	.....
TAOPI	MUWER	59	.....	.....	.....	.....	.....	.....
TAUNTON	LYON	195	.....	.....	.....	.....	.....	.....

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF AL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
TAYLORS FALLS	CHISAGO	587	.....	10000	.....	.....	.....	10000
TENNEY	WILKIN	24	.....	.....	.....	.....	.....	.....
TENSTRIKE	BELTRAMI	138	.....	.....	.....	.....	.....	.....
THIEF RIVER FALLS	PENNINGTON	8618	3665000	6050000	725000	60000	.....	1050000
THOMSON	CARLTON	159	.....	.....	.....	.....	.....	.....
TINTAH	TRAVERSE	167	.....	.....	.....	.....	.....	.....
TONKA BAY	HENNEPIN	1456	15500	1945000	.....	.....	.....	1960500
TOWER	ST. LOUIS	699	24429	20000	335000	.....	.....	379829
TRACY	LYON	2516	365000	225000	45000	95000	.....	730000
TRAIL	PULK	99	.....	.....	.....	.....	.....	.....
TRIMONT	MARTIN	835	200000	740000	210000	.....	.....	1150000
TROMMADL	CHIOW WING	82	.....	.....	.....	.....	11201	11201
TROSKY	PIPESTONE	109	.....	.....	.....	.....	.....	.....
TRUMAN	MARTIN	1137	1284000	115000	515000	.....	.....	1914000
TURTLE RIVER	BELTRAMI	50	.....	.....	.....	.....	.....	.....
TWIN LAKES	FREERORN	230	29000	.....	.....	.....	.....	29000
TWIN VALLEY	NURMAN	868	74000	.....	114000	.....	.....	188000
TWO HARBORS	LAKE	4437	465000	.....	1240000	.....	.....	1705000
TYLER	LINCOLN	1069	140000	.....	.....	846000	.....	986000
ULEN	CLAY	486	125000	.....	150000	.....	.....	275000
UNDERWOOD	UTTER TAIL	278	105001	22000	25000	.....	.....	152001
UPSALA	MURRISON	312	.....	57000	45000	.....	.....	102000
URBANK	UTTER TAIL	125	.....	.....	.....	.....	.....	.....
UTICA	WINONA	240	.....	128000	.....	.....	.....	128000
VADNAIS HEIGHTS	RAMSEY	4216	.....	3820000	.....	.....	.....	3820000
VERGAS	OTTER TAIL	281	.....	130647	6000	.....	.....	136647
VERMILLION	DAKOTA	414	.....	100000	.....	.....	.....	100000
VERNDALE	WAUENA	570	.....	85000	.....	.....	.....	95000
VERNON CENTER	BLUE EARTH	347	47217	.....	.....	.....	.....	47217
VESTA	REDWOOD	330	.....	50000	.....	.....	.....	50000
VICTORIA	CARVER	1046	8000	205000	105000	.....	8000	326000
VIKING	MARSHALL	118	.....	.....	.....	.....	.....	.....
VILLARD	HOPE	221	.....	.....	.....	.....	.....	.....
VINING	OTTER TAIL	121	.....	.....	.....	.....	.....	.....
VIRGINIA	ST. LOUIS	12450	.....	.....	7650000	5090000	.....	12740000
WABASHA	WABASHA	2371	450000	1488000	804000	.....	.....	2742000
WABASSO	REDWOOD	738	380000	206000	200000	.....	.....	786000
WACONIA	CARVER	2700	16000	925000	3023000	.....	.....	3964000
WADENA	WAUENA	4640	115000	165000	885000	.....	.....	1165000
WAHKON	MILLE LACS	208	.....	295000	.....	.....	.....	295000
WAITE PARK	STEARN	2824	998000	565000	.....	.....	.....	1563000
WALDORF	WASECA	285	55600	.....	40000	.....	.....	95600
WALKER	CASS	1073	.....	80000	.....	.....	.....	20000
WALNUT GROVE	REDWOOD	756	50000	5000	46116	.....	.....	101116
WALTERS	FARIBAULT	152	.....	.....	.....	.....	.....	.....
WALTHAM	MOWER	189	.....	23000	32389	.....	.....	55389
WANAMINGO	GOODHUE	574	10000	305000	140000	.....	.....	455000
WANDA	REDWOOD	124	.....	.....	.....	.....	.....	.....
WARBA	ITASCA	148	.....	.....	.....	.....	.....	.....
WARREN	MARSHALL	199	.....	395000	95000	.....	.....	490000
WARROAD	ROSEAU	1086	200000	206000	360000	.....	.....	766000
WASECA	WASECA	6968	530000	550000	.....	.....	48264	1128264
WATERTOWN	CARVER	1747	25000	209000	440000	.....	.....	674000
WATERVILLE	LE SUEUR	1539	.....	260000	.....	.....	.....	260000

TABLE 14
OUTSTANDING INDEBTEDNESS OF CITIES
END OF FISCAL YEAR- 1976

CITY	COUNTY	POP.	TYPE OF BONDS					TOTAL INDEBTEDNESS
			GENERAL OBLIGATION	SPECIAL ASSESSMENTS	REVENUE	REFUNDING	ALL OTHER	
WATKINS	MEEKER	785	15000	57000	60000	.....	.....	132000
WATSON	CHIPPEWA	228	23000	.....	13000	.....	.....	36000
WAUBUN	MAHOMEN	345	.....	40000	.....	.....	.....	40000
WAVERLY	WRIGHT	573	.....	94000	108000	.....	.....	202000
WAYZATA	HENNEPIN	3964	146000	710000	213000	.....	.....	1069000
WELCOME	MARTIN	694	26000	465000	.....	.....	.....	491000
WELLS	FAIRPAUL	2791	15000	590000	410000	.....	.....	1015000
WENDELL	GRANT	247	.....	.....	30000	.....	.....	30000
WEST CONCORD	DODGE	718	51000	55000	.....	.....	.....	106000
WEST ST. PAUL	DAKOTA	19793	450000	7075000	510000	.....	.....	8035000
WEST UNION	TUDD	71	.....	.....	.....	.....	.....	.....
WESTBROOK	COTTONWOOD	990	10000	.....	225000	.....	.....	235000
WESTPORT	POPE	65	.....	.....	.....	.....	.....	.....
WHALAN	FILLMORE	114	.....	.....	.....	.....	.....	.....
WHEATON	TRAVERSE	2029	338000	370000	.....	.....	.....	708000
WHITE BEAR LAKE	RAMSEY	24964	835000	3645000	900000	395000	.....	5775000
WILDER	JACKSON	132	.....	.....	.....	.....	.....	.....
WILLEKNIE	WASHINGTON	687	.....	80000	.....	.....	.....	80000
WILLIAMS	LAKE OF THE WOODS	264	.....	.....	60000	.....	.....	60000
WILLMAR	KANDIYOH	13632	.....	2750000	5285000	1560000	.....	9595000
WILLOW RIVER	PINE	331	.....	125972	.....	.....	.....	125972
WILMONT	NUBLES	390	.....	.....	.....	.....	.....	.....
WILTON	BELTRAMI	119	.....	.....	.....	.....	.....	.....
WINDOM	COTTONWOOD	3952	2040000	1219000	705000	.....	.....	3964000
WINGER	POLK	228	.....	241000	.....	.....	.....	241000
WINNEBAGO	FARIBAULT	1791	.....	365000	.....	.....	.....	365000
WINONA	WINONA	26438	.....	1060000	1870000	.....	.....	2930000
WINSTED	MC LEOD	1266	192000	965000	6500	.....	25000	1188500
WINTHROP	SIBLFLY	1391	.....	100000	5000	870000	.....	975000
WINTON	ST. LOUIS	294	.....	95000	.....	.....	.....	95000
WOLF LAKE	BECKER	58	.....	.....	.....	.....	.....	.....
WOLVERTON	WILKIN	171	25850	.....	.....	.....	.....	25850
WOOD LAKE	YELLOW MEDICINE	418	110871	.....	.....	.....	.....	110871
WOODBURY	WASHINGTON	9637	1537000	4071000	315000	.....	403000	6326000
WOODLAND	HENNEPIN	543	.....	.....	.....	.....	.....	.....
WOODSTOCK	PIPESTONE	217	.....	.....	.....	.....	.....	.....
WORTHINGTON	NUBLES	10362	2940000	1480000	870000	1215000	.....	6505000
WRENSHALL	CARLTON	147	.....	27000	.....	.....	.....	27000
WRIGHT	CARLTON	132	.....	.....	.....	.....	.....	.....
WYKOFF	FILLMORE	450	70000	145000	.....	.....	.....	215000
WYOMING	CHISAGO	695	53000	1482000	90000	.....	.....	1625000
YOUNG AMERICA	CARVER	915	.....	734000	.....	.....	.....	734000
ZEMPLE	ITASCA	71	.....	.....	.....	.....	.....	.....
ZIMMERMAN	SHERBURNE	495	938000	.....	.....	.....	.....	938000
ZUMBRO FALLS	WABASHA	203	.....	.....	.....	.....	.....	.....
ZUMBROTA	GOODHUE	1929	1530000	408000	595000	.....	.....	2533000
TOTALS:		3078502	417998660	726156088	262526635	81675000	25195104	1513551487