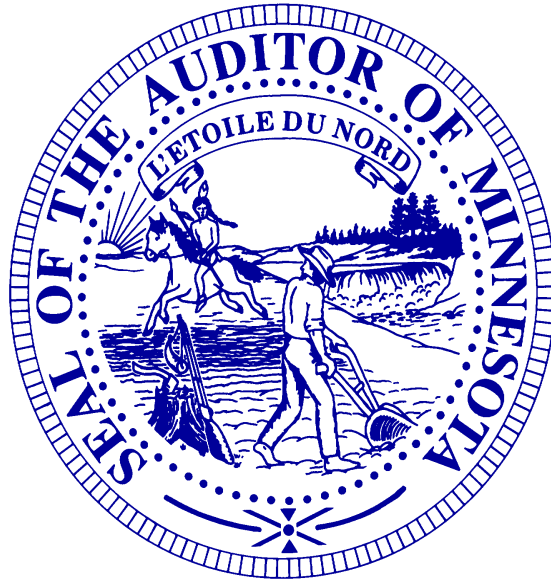


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Annual Summary of Local Government Finances

“The Cost of Local Government”

Description of the Office of the State Auditor

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

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

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

Audit Practice - conducts financial and legal compliance audits for local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

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

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Annual Summary of Local Government Finances

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August 24, 2005

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Scope

The Office of the State Auditor has oversight responsibility for over 4,300 local units of government throughout the state. As part of this oversight function, the Office performs approximately 250 financial and compliance audits per year while private accounting firms conduct all other required audits. In addition to performing audits, the State Auditor's Office reviews the financial statements, audits, management letters, and financial reporting forms of all local governments under the Office's purview.

Another mission of the Auditor's Office is to be the primary source of financial information on Minnesota's local governments. To fulfill this mission, the State Auditor compiles financial data from reporting forms completed by local governments. These reporting forms are then cross-referenced against audited and non-audited financial statements to help maintain uniformity. The compiled financial data is the basis of a series of reports on local government finance.

Each year going forward, the Office will be issuing annual reports on the financial conditions and trends of all local governments. Detailed annual reports have been issued for counties, cities, townships, school districts and charter schools, and special districts thus far. This report is a summary of the financial data presented in State Auditor reports over the last 12 months.

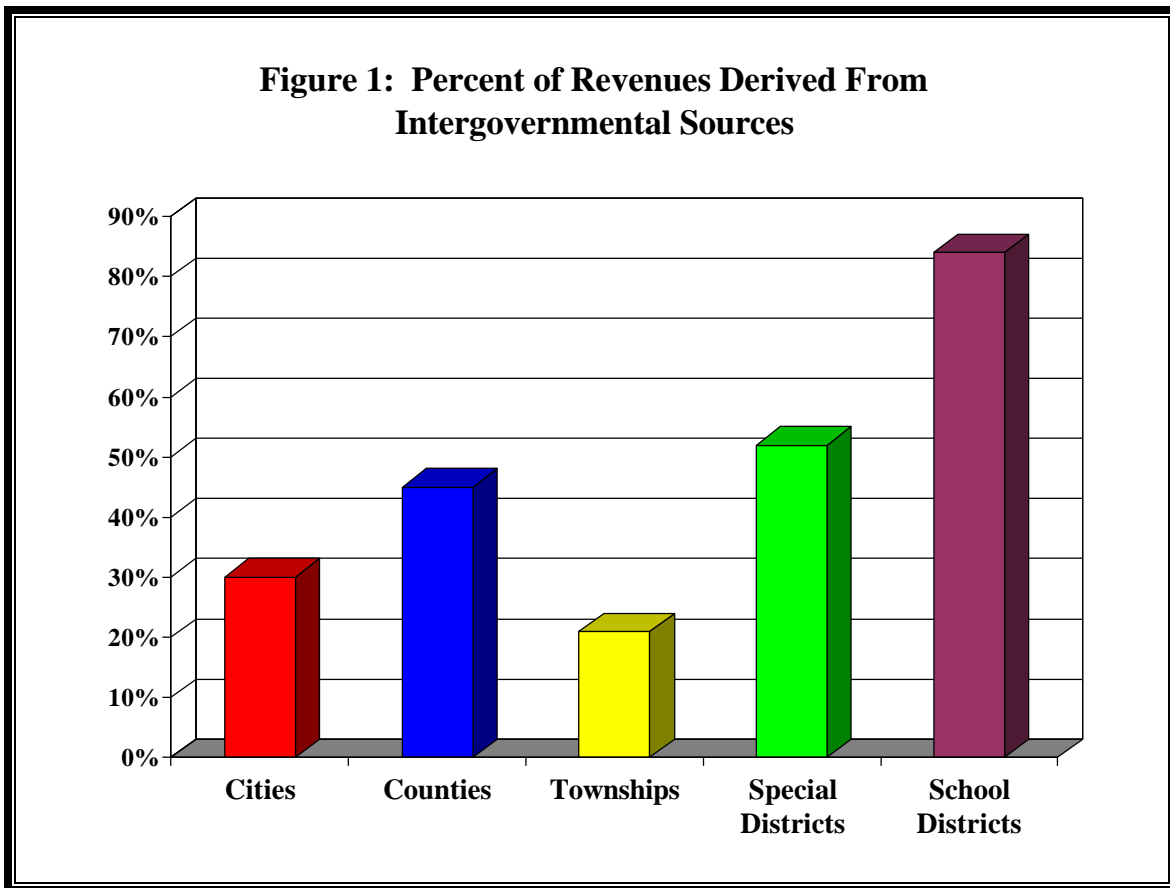
There are a total of eight tables in this report. There are four tables that present data in actual dollars and an equal number that present the data in per capita amounts. The four categories used in this report are revenues, expenditures, debt, and business-type activities. The revenue and expenditure tables are based on 2003 governmental fund activities for all local governments except for school districts (and charter schools) which list 2004 data. The outstanding debt table includes all debt regardless of fund. Finally, the enterprise fund or business-type activities table shows the gross and net profitability/(loss) from local government enterprises.

The following compilation provides a summary of the "cost" of local government in Minnesota.

Governmental Fund Revenues

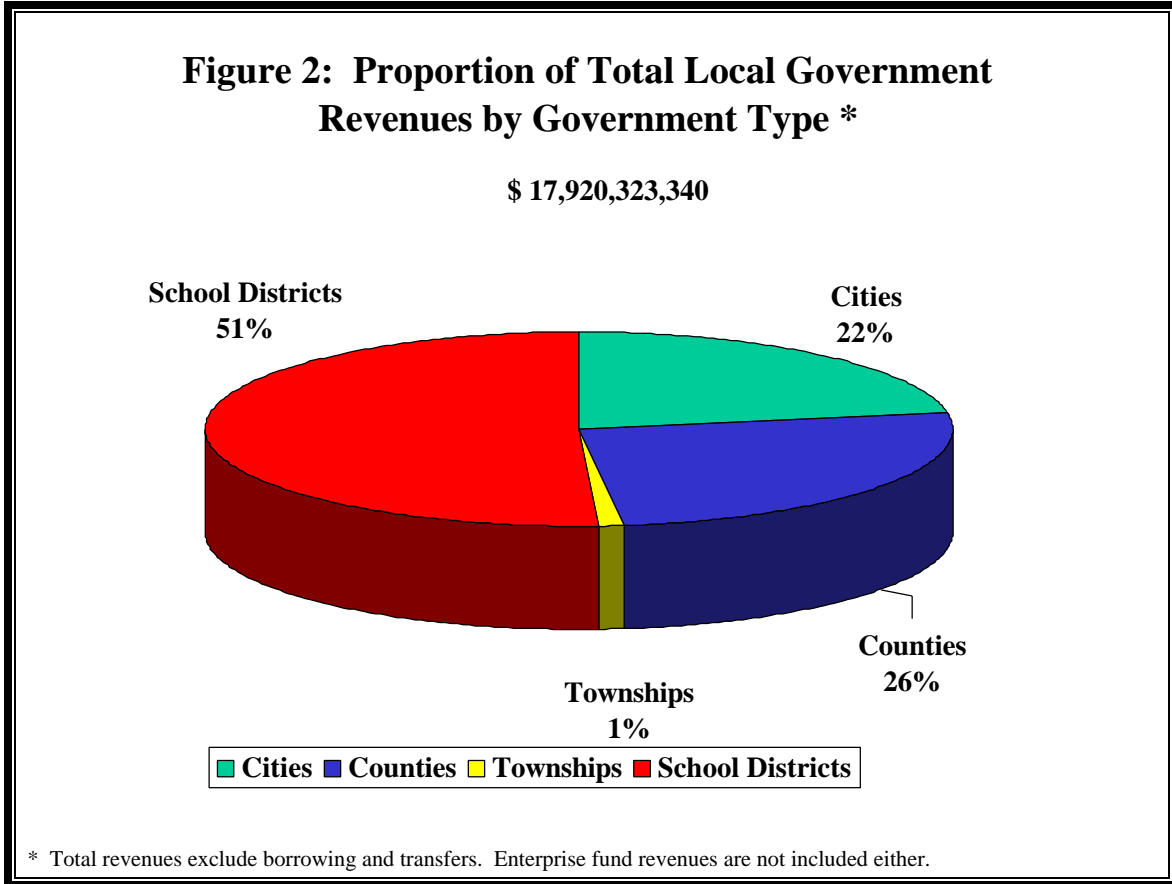
Local governments received revenues exceeding \$17.9 billion in 2003.¹ This is the equivalent of \$3,522 for every person in the state. In comparison, the State government raised revenues of approximately \$14.1 billion (excluding revenues that were transferred to local governments) in 2003.

Intergovernmental revenues were the largest source of revenues for local governments at \$10.9 billion, followed by taxes at \$4.6 billion, and charges for services at \$992.0 million. The importance of intergovernmental revenues varies greatly depending on the type of local government. Intergovernmental revenues accounted for just 21 percent of township revenues compared to 84 percent of school district revenues. Figure 1 illustrates the differences in intergovernmental revenues.



¹ The figure includes 2004 school district data.

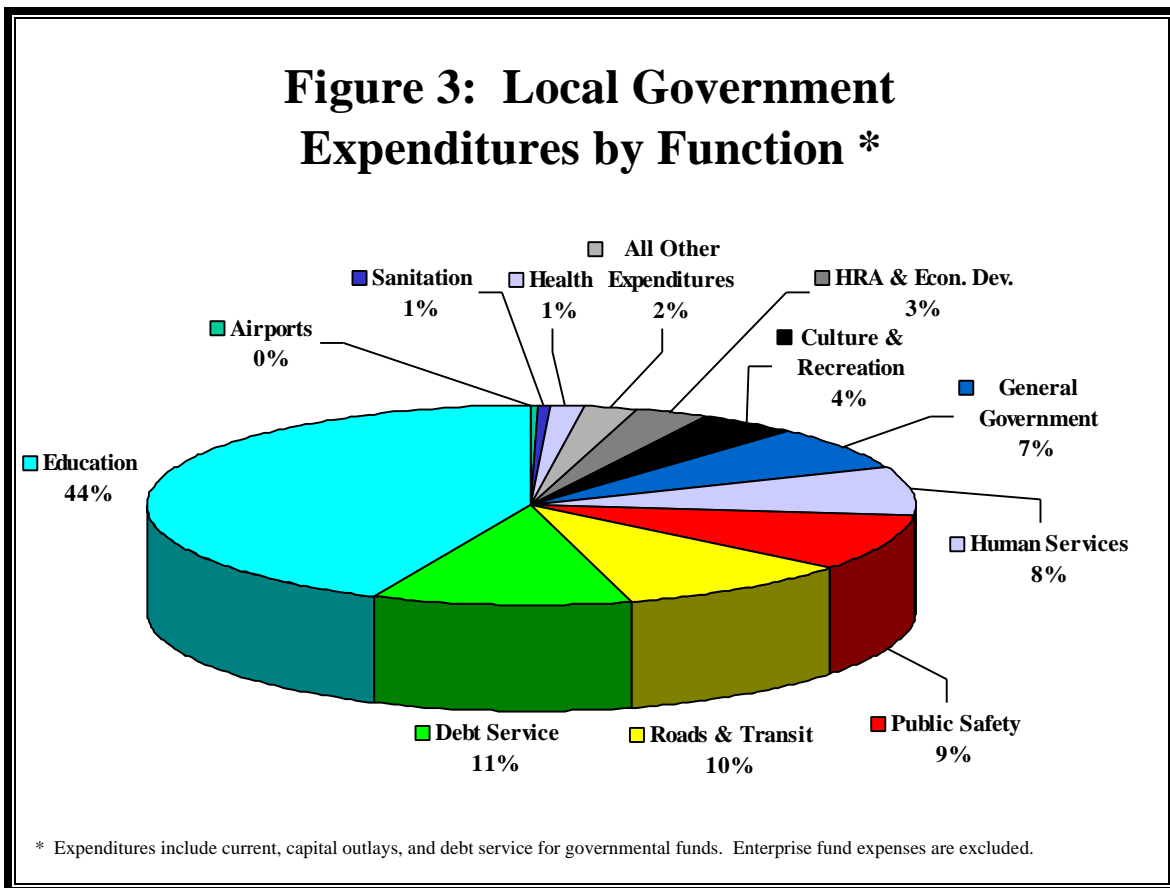
School districts were the largest form of local government in 2003 accounting for 50 percent of all local government revenues. In other words, schools account for as much revenue as counties, cities, and townships combined. Figure 2 shows the proportion of total revenues represented by each type of local government.



Governmental Fund Expenditures

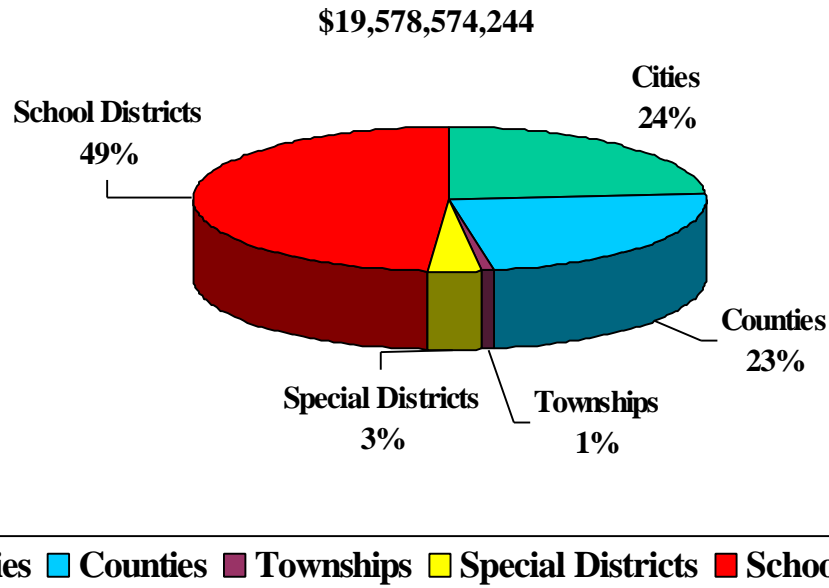
In 2003, local governments spent \$19.6 billion providing services.² On a per capita basis, local governments spent \$4,244. This is considerably more than the approximately \$14.1 billion or \$2,771 per capita the state spent on services.

Local governments provide a wide range of services but have different priorities in terms of where the money is spent. For cities, public safety accounts for the largest share of expenditures; for counties, it's human services; for townships, it's roads; for special districts its transportation; and for school districts, it's education. Overall, education expenditures dwarf all other categories because school districts are the largest type of local government and they are a single-purpose type of government. Figure 3 illustrates the overall spending priorities of local governments while figure 4 shows the proportion of total expenditures by type of government.



² Includes current and capital outlay expenditures, and debt service payments but excludes other uses such as transfers and refunded bonds.

Figure 4: Proportion of Total Local Government Expenditures by Government Type *



* Total expenditures exclude transfers, debt redemption, and other financing uses.

Total Outstanding Debt

At the end of 2003, local government had outstanding short and long-term debt of \$22.2 billion. This represents \$4,796 for every person in the state. Most long-term debt such as bonds, notes, and long-term leases incurred by local governments is used to fund the construction of public infrastructure projects such as roads, waste treatment facilities, and schools. Other long-term debt is issued to fund significant renovations of existing structures or purchase land or buildings. Local governments, with one notable exception, rarely incur short-term debt to fund current operations.

Many school districts issue tax anticipation notes to ease cash flow problems caused by the state's use of accounting procedures that shift tax and aid payments from one fiscal year to the next. In fact, of the \$560.8 million in short-term debt outstanding, \$559.7 million or 99.8 percent is held by school districts.

Cities and school districts carry the most debt while townships carry the least. Figures 5 and 6 illustrate the overall distribution of debt among local governments.

Figure 5: Outstanding Debt by Local Government Type

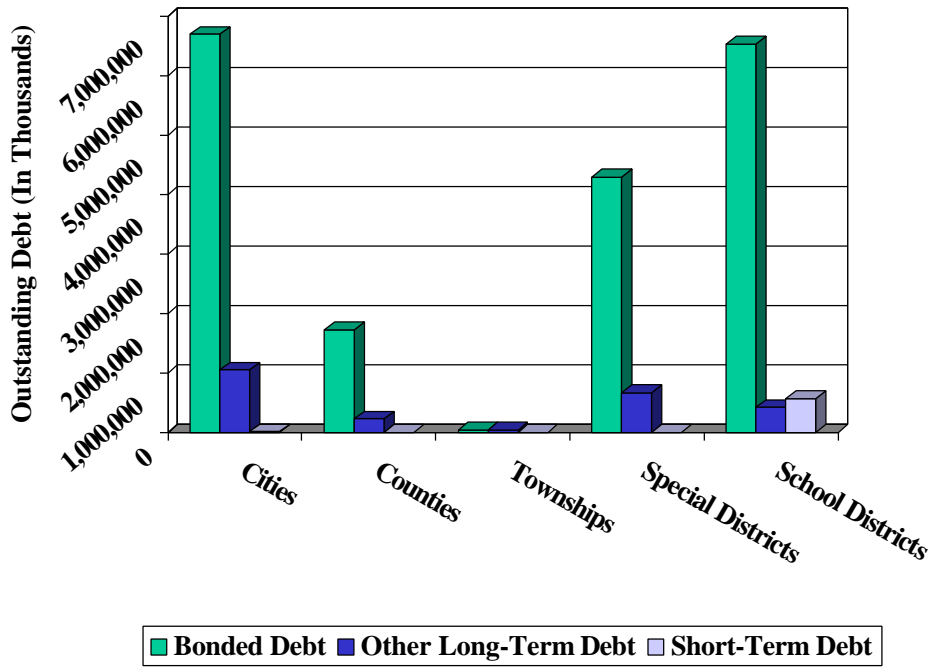
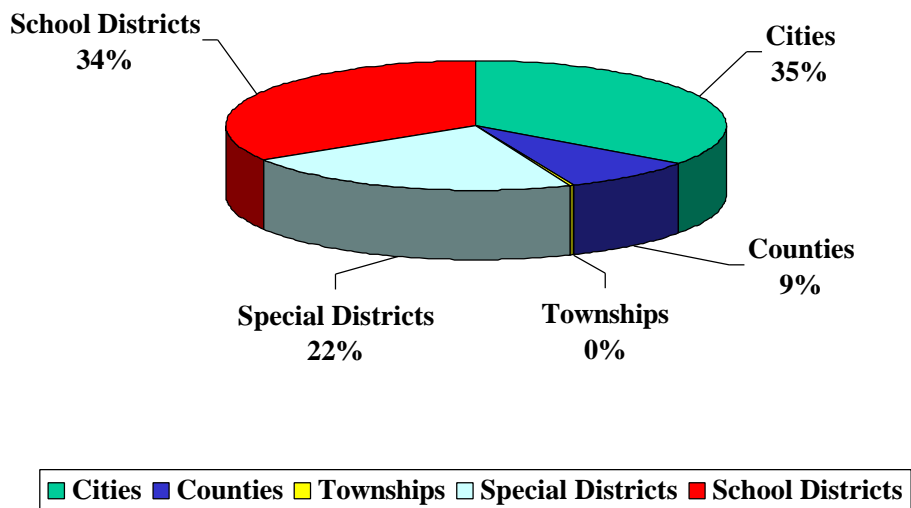


Figure 6: Proportion of Total Debt by Local Government Type

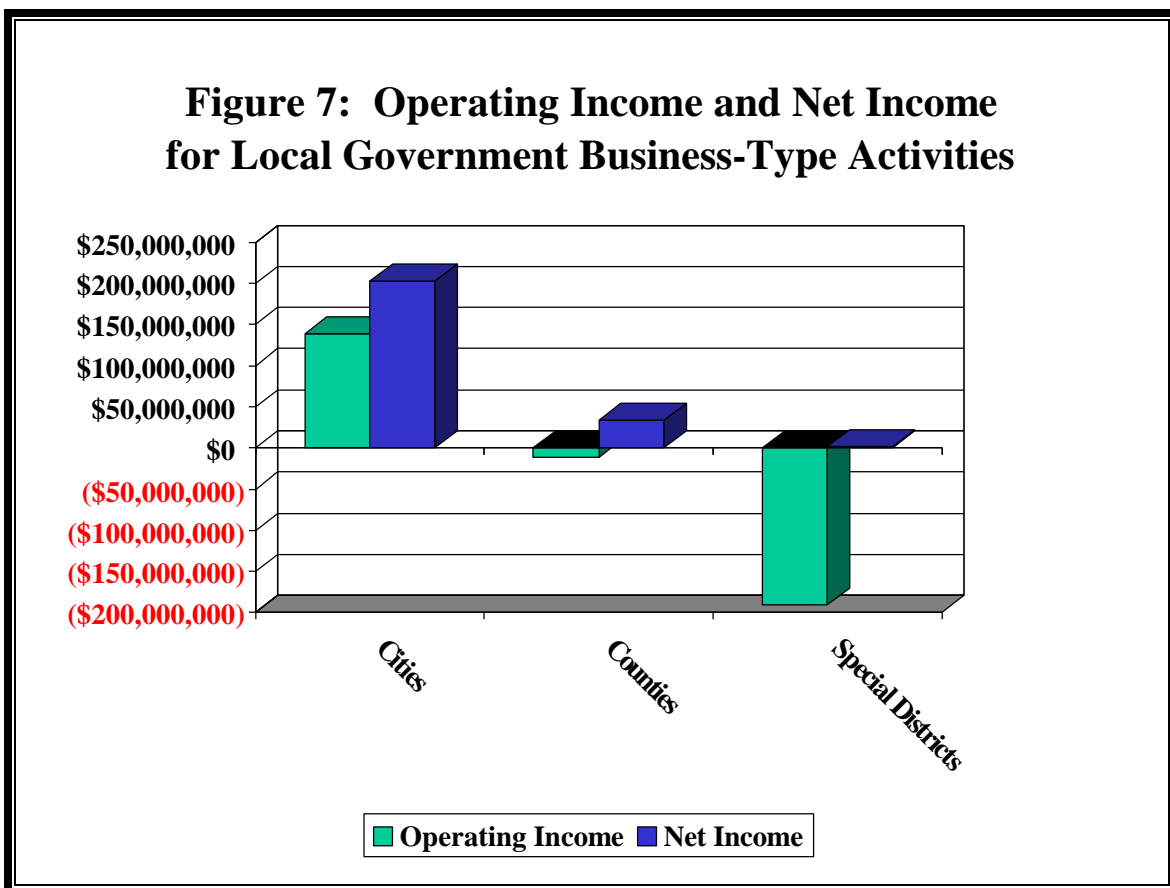
\$ 22,218,009,644



Enterprise Fund or Business-type Activities

In addition to services that are provided generally to citizens, many local governments provide services through municipal enterprises that are run similar to private sector business. The enterprises are expected to recover their costs through charges to the users of the services. In 2003, there was a cumulative operating loss of \$63.3 million. However, these operating losses were offset by non-operating revenues that greatly exceeded non-operating expenses. The result was a net income of \$237.8 million.

While special district enterprise losses appear large, they are mostly reflect the bus transit and housing operations of the Metropolitan Council. Figure 7 shows the relative financial condition of city, county, and special district enterprises.



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DATA TABLES

Table 1
Summary of Governmental Fund Revenues for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Governmental Fund Revenues</u>	<u>2003</u> <u>City</u>	<u>2003</u> <u>County</u>	<u>2003</u> <u>Townships</u>	<u>2003</u> <u>Special Districts</u>	<u>2004</u> <u>School Districts</u> <u>& Charter Schools</u>	<u>Local Government Total</u>
Taxes	\$ 1,500,939,681	\$ 1,676,681,514	\$ 134,563,455	\$ 131,475,892	\$ 1,170,932,110	\$ 4,614,592,652
Special Assessments	279,625,302	35,960,236	8,912,698	1,624,741	-	326,122,977
Licenses and Permits	150,332,607	25,016,386	4,124,206	568,911	-	180,042,110
Intergovernmental Revenues						
Federal Grants	172,621,264	457,027,427	3,677,030	42,138,604	498,042,408	1,173,506,733
State Grants	914,031,885	1,491,022,610	36,847,525	217,573,201	5,900,969,677	8,560,444,898
Local Grants	68,942,927	51,659,560	618,911	54,633,996	1,014,686,449	1,190,541,843
Total Intergovernmental Revenues	1,155,596,076	1,999,709,597	44,195,959	314,345,801	7,413,698,534	10,927,545,967
Charges for Services	384,046,379	476,745,917	9,840,653	121,392,866	-	992,025,815
Fines and Forfeits	40,104,036	19,398,179	-	300,206	-	59,802,421
Interest Earnings	90,364,518	52,145,845	3,362,621	6,785,602	-	152,658,586
All Other Revenues	240,106,087	189,647,308	8,758,035	26,483,380	202,538,002	667,532,812
Total Revenues	3,841,114,686	4,475,304,982	213,757,627	602,977,399	8,787,168,646	17,920,323,340
Other Sources						
Borrowing	950,183,277	267,961,272	9,252,218	26,484,289	952,980,948	2,206,862,004
Other Financing Sources	25,630,178	8,321,693	-	1,108,863	8,198,396	43,259,130
Transfers	802,744,494	101,388,321	9,479,304	8,529,364	18,374,763	940,516,246
Total Revenues and Other Sources	5,619,672,635	4,852,976,268	232,489,149	639,099,915	9,766,722,752	21,110,960,719

Table 2
Summary of Governmental Fund Revenues Per Capita for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Governmental Fund Revenues</u>	<u>2003 City</u>	<u>2003 County</u>	<u>2003 Townships</u>	<u>2003 Special Districts</u>	<u>2004 School Districts & Charter Schools</u>	<u>Local Government Total</u>
Taxes	\$ 366	\$ 330	\$ 142	\$ 26	\$ 230	\$ 907
Special Assessments	68	7	9	0	-	64
Licenses and Permits	37	5	4	0	-	35
Intergovernmental Revenues						
Federal Grants	42	90	4	8	98	231
State Grants	223	293	39	43	1,160	1,682
Local Grants	17	10	1	11	199	234
Total Intergovernmental Revenues	282	393	47	62	1,457	2,148
Charges for Services	94	94	10	24	-	195
Fines and Forfeits	10	4	-	0	-	12
Interest Earnings	22	10	4	1	-	30
All Other Revenues	59	37	9	5	40	131
Total Revenues	937	880	225	119	1,727	3,522
Other Sources						
Borrowing	232	53	10	5	187	434
Other Financing Sources	6	2	-	0	2	9
Transfers	196	20	10	2	4	185
Total Revenues and Other Sources	1,371	954	245	126	1,920	4,149

Table 3
Summary of Governmental Fund Expenditures for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Governmental Fund Expenditures</u>	<u>2003</u> <u>Cities</u>	<u>2003</u> <u>Counties</u>	<u>2003</u> <u>Township</u>	<u>2003</u> <u>Special Districts</u>	<u>2004</u> <u>School Districts</u>	<u>Local Government Total</u>
Expenditures (Current and Capital Combined)						
General Government	\$ 507,439,563	\$ 805,758,125	\$ 40,131,367	\$ 11,963,141	\$ -	\$ 1,365,292,196
Public Safety	1,010,814,441	719,247,895	28,141,487	29,963,413	-	1,788,167,236
Streets and Highways	992,699,168	767,364,229	103,809,140	107,320,800	-	1,971,193,337
Sanitation	17,623,169	74,841,871	-	29,843,019	-	122,308,059
Health	33,713,691	202,948,681	-	13,563,085	-	250,225,457
Human Services	-	1,497,081,176	-	94,458,301	-	1,591,539,477
Culture and Recreation	527,332,670	145,154,646	-	99,921,693	-	772,409,009
Housing and Economic Development	429,375,577	100,887,149	-	107,169,307	-	637,432,033
Airports	36,958,703	-	-	-	-	36,958,703
Education	-	-	-	-	8,473,409,865	8,473,409,865
All Other Expenditures	124,592,354	88,958,160	20,693,048	81,081,517	-	315,325,079
Capital Outlay for Enterprise Funds	132,583,635	-	-	-	-	132,583,635
Debt Service	825,406,653	185,178,147	12,706,936	55,944,608	1,042,493,814	2,121,730,158
Total Expenditures	4,638,539,624	4,587,420,079	205,481,978	631,228,884	9,515,903,679	19,578,574,244
Other Financing Uses						
Debt Redemption - Refunded Bonds	126,276,604	29,996,802	-	-	-	156,273,406
Other Financing Uses	7,859,052	789,377	-	19,320	-	8,667,749
Transfers	751,716,596	110,550,324	9,479,304	28,927,602	15,071,379	915,745,205
Total Expenditures & Other Uses	5,524,391,876	4,728,756,582	214,961,282	660,175,806	9,530,975,058	20,659,260,604

Table 4
Summary of Governmental Fund Expenditures Per Capita for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Governmental Fund Expenditures</u>	<u>2003</u> <u>Cities</u>	<u>2003</u> <u>Counties</u>	<u>2003</u> <u>Township</u>	<u>2003</u> <u>Special Districts</u>	<u>2004</u> <u>School Districts</u>	<u>Local Government Total</u>
Expenditures (Current and Capital Combined)						
General Government	\$ 124	\$ 158	\$ 42	\$ 2	\$ -	\$ 327
Public Safety	247	141	30	6	-	424
Streets and Highways	242	151	109	21	-	523
Sanitation	4	15	-	6	-	25
Health	8	40	-	3	-	51
Human Services	-	294	-	19	-	313
Culture and Recreation	129	29	-	20	-	177
Housing and Economic Development	105	20	-	21	-	146
Airports	9	-	-	-	-	9
Education	-	-	-	-	1,665	1,665
All Other Expenditures	30	17	22	16	-	86
Capital Outlay for Enterprise Funds	32	-	-	-	-	32
Debt Service	201	36	13	11	205	467
Total Expenditures	1,132	902	216	124	1,870	4,244
Other Financing Uses						
Debt Redemption - Refunded Bonds	31	6	-	-	-	37
Other Financing Uses	2	0	-	0	-	2
Transfers	183	22	10	6	3	224
Total Expenditures & Other Uses	1,348	929	226	130	1,873	4,507

Table 5
Summary of Outstanding Long and Short-Term Indebtedness for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Type of Debt</u>	<u>2003 City</u>	<u>2003 County</u>	<u>2003 Township</u>	<u>2003 Special District</u>	<u>2004 School Districts</u>	<u>Local Government Total</u>
Bonded Debt	\$ 6,703,297,084	\$ 1,718,666,842	\$ 36,747,736	\$ 4,291,548,486	\$ 6,530,452,707	\$ 19,280,712,855
Other Long-Term Debt	1,046,290,168	219,956,033	34,405,538	659,324,385	416,506,463	2,376,482,587
Short-Term Debt	816,893	-	177,328	148,617	559,671,363	560,814,201
Total	<u>\$ 7,750,404,145</u>	<u>\$ 1,938,622,875</u>	<u>\$ 71,330,602</u>	<u>\$ 4,951,021,488</u>	<u>\$ 7,506,630,534</u>	<u>\$ 22,218,009,644</u>

Table 6
Summary of Outstanding Long and Short-Term Indebtedness Per Capita for all Local Governments
FY 2003 and 2004 (School Districts)

<u>Type of Debt</u>	<u>2003 City</u>	<u>2003 County</u>	<u>2003 Township</u>	<u>2003 Special District</u>	<u>2004 School Districts</u>	<u>Local Government Total</u>
Bonded Debt	\$ 1,636	\$ 338	\$ 39	\$ 843	\$ 1,283	\$ 2,503
Other Long-Term Debt	255	43	36	130	82	291
Short-Term Debt	0.20	-	0.19	0.03	110	110
Total	<u>\$ 1,891</u>	<u>\$ 381</u>	<u>\$ 75</u>	<u>\$ 973</u>	<u>\$ 1,475</u>	<u>\$ 4,796</u>

Table 7
Summary of Business-Type Activities for Local Governments
FY 2003

<u>Statement of Operations</u>	<u>2003 Cities</u>	<u>2003 Counties</u>	<u>2003 Special Districts</u>	<u>Local Government Total</u>
Operating				
Revenues	\$ 2,951,971,598	\$ 1,046,213,046	\$ 1,250,218,748	\$ 5,248,403,392
Expenses	<u>2,634,678,743</u>	<u>1,057,713,523</u>	<u>1,440,301,628</u>	<u>5,132,693,894</u>
Operating Income/(Loss)	138,322,854	(11,500,477)	(190,082,880)	(63,260,503)
Non-Operating				
Revenues	200,013,851	78,987,538	388,979,428	667,980,817
Expenses	<u>135,391,396</u>	<u>33,880,061</u>	<u>197,635,120</u>	<u>366,906,577</u>
Net Income/(Loss)	<u>202,945,309</u>	<u>33,607,000</u>	<u>1,261,428</u>	<u>237,813,737</u>

Table 8
Summary of Business-Type Activities Per Capita for Local Governments
FY 2003

<u>Statement of Operations</u>	<u>Cities</u>	<u>Counties</u>	<u>Special Districts</u>	<u>Local Government Total</u>
Operating				
Revenues	\$ 720	\$ 206	\$ 246	\$ 1,172
Expenses	643	208	283	1,134
Operating Income/(Loss)	34	(2)	(37)	(6)
Non-Operating				
Revenues	49	16	76	141
Expenses	33	7	39	79
Net Income/(Loss)	\$ 50	\$ 7	\$ 0.25	\$ 56

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GLOSSARY

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Glossary

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

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

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

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

CASH BASIS OF ACCOUNTING - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

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

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

OTHER FINANCING USES - Transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is a water utility transferring money to the General Fund.

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

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

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

RECENT ANNUAL REPORTS, SPECIAL STUDIES, AND BEST PRACTICES REVIEWS FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION

Minnesota Special District Finances

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota special districts. July 2005.

Financial Trends of Minnesota School Districts and Charter Schools

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts and charter schools for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. June 2005.

2004 Local Government Lobbying Expenditures

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. March 2005.

Summary Budget Information for Minnesota Cities

This annual report analyzes the unaudited revenues and expenditures budgeted for 2005 by all Minnesota cities. It includes comparisons with 2004 budget data. March 2005.

2004 Criminal Forfeitures in the State of Minnesota

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. March 2005.

Minnesota County Finances

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2003). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2004 and 2005. March 2005.

Revenues, Expenditures and Debt of Minnesota Cities, December 31, 2003

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities during the most recent year. It also examines enterprise operations. January 2005.

An Analysis of Minnesota's Municipal Liquor Store Operations in 2003

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. December 2004.

Best Practices Review: *Cooperative Efforts in Public Service Delivery*

The best practices review highlights examples of successful local government cooperation and offers guidance to those local governments pursuing cooperative efforts. December 2004.

2003 Minnesota Township Finances

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. November 2004

Special Study: Municipal Enterprise Activity

This study, requested by a bipartisan group of legislators, examines the financial information of enterprise fund operations of Minnesota cities from 1998 to 2002. March 2004

Special Study: School Superintendent Compensation

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

Special Study: Local Government Aid and its Effect on Expenditures

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@auditor.state.mn.us to request a copy of the report.