



REPORT OF THE
Scopes
STATE AUDITOR of MINNESOTA

REVENUES, EXPENDITURES AND DEBT OF THE LOCAL GOVERNMENTS
IN MINNESOTA

FOR THE FISCAL YEARS ENDED
DURING THE PERIOD

JULY 1, 1982 to JUNE 30, 1983



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State Auditor
St. Paul, Minnesota

Minn. Stat. 6.74 & 6.75

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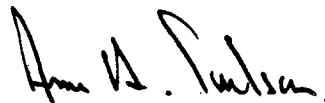
P R E F A C E

The annual report of the State Auditor on revenues, expenditures, and debt of the local governments in Minnesota for the fiscal years ended during the period July 1, 1982, to June 30, 1983, includes taxable valuations, tax levies and the financial operations of local governments. The data have been collected, published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

The summary tables (tables 1, 2 and 3) have been reorganized, starting in 1981, in order to present the information more in alignment with current governmental accounting practices. Therefore, caution is advised when making comparisons to prior years' reports, especially for those special districts and the other agencies which are reported on the enterprise fund basis of accounting, and are no longer included in tables 1 and 2.

The Office of the State Auditor has generated this report using Lotus 1-2-3 and the IBM PC. Anyone who wishes to analyze the data further, including receiving a copy on diskettes, should contact this office for assistance.

My staff and I want to express our appreciation to the clerks and municipal finance officers whose cooperation contributed to the preparation of this report.



Arne H. Carlson
State Auditor

January 16, 1985

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INTRODUCTION

SCOPE

THIS REPORT PRESENTS THE FINANCIAL AFFAIRS OF THE LOCAL UNITS OF GOVERNMENT WHICH OPERATED DURING THE 1982 CALENDAR YEAR, OR THE FISCAL YEAR WHICH MOST NEARLY COINCIDES WITH THAT YEAR. THE FOLLOWING TABULATION SHOWS THE AGENCIES INCLUDED, THE NUMBER OF UNITS IN EACH CLASS, THE PERIOD COVERED, AND THE SOURCE OF THE DATA FOR THIS REPORT.

THE SOURCES OF THE DATA INCORPORATED IN THIS REPORT INCLUDE STATEMENTS OF CITIES AND OTHER UNITS OF LOCAL GOVERNMENT WHICH ARE AUDITED, AND ARE ACCOUNTED FOR ON A MODIFIED ACCRUAL BASIS. OTHERS ARE NOT AUDITED AND ARE PREPARED ON A CASH RECEIPTS AND DISBURSEMENTS BASIS. SEVERAL ENTITIES ARE NOT INCLUDED BECAUSE THEY FAILED TO REPORT TO THE OFFICE OF THE STATE AUDITOR, OR HAD NO FINANCIAL ACTIVITY. THIS REPORT GENERALLY DOES NOT INCLUDE CITIES OPERATING UNDER JOINT POWERS AGREEMENTS SERVING TWO OR MORE GOVERNMENTAL UNITS (E.G. SPECIAL EDUCATION COOPERATIVE SERVICE UNITS).

GOVERNMENTAL AGENCY	NUMBER OF UNITS	FISCAL YEAR ENDED	SOURCE OF DATA
THE COUNTIES	87	DECEMBER 31, 1982	STATE AUDITOR'S AUDIT REPORTS AND COUNTY FINANCIAL STATEMENTS
THE CITIES	855	DECEMBER 31, 1982	ANNUAL FINANCIAL STATEMENTS, AUDIT REPORTS OF PUBLIC ACCOUNTANTS AND THE STATE AUDITOR, AND DEPT. OF REVENUE RECORDS OF TAXABLE VALUATIONS AND TAX LEVIES
THE TOWNS	1795	DECEMBER 31, 1982 AND FEBRUARY 28, 1983	TOWNSHIP FINANCIAL REPORTING FORMS; TAXABLE VALUATIONS AND TAX LEVIES FROM DEPT. OF REVENUE RECORDS
THE SCHOOL DISTRICTS			
INDEPENDENT	432	JUNE 30, 1983	STATE DEPT. OF EDUCATION RECORDS
SPECIAL	2	JUNE 30, 1983	STATE DEPT. OF EDUCATION RECORDS
COMMON	2	JUNE 30, 1983	STATE DEPT. OF EDUCATION RECORDS
EXPERIMENTAL	1	JUNE 30, 1983	STATE DEPT. OF EDUCATION RECORDS
AVTI'S (JOINT POWERS)	3	JUNE 30, 1983	STATE DEPT. OF EDUCATION RECORDS
THE SPECIAL DISTRICTS (OTHER AGENCIES):			
UNIVERSITY OF MINNESOTA	1	JUNE 30, 1983	UNIVERSITY'S ANNUAL REPORT
STATE ARMORY BUILDING COMMISSION	1	JUNE 30, 1983	FINANCIAL STATEMENT
RETIREMENT AND RELIEF ASSOCIATIONS	665	DECEMBER 31, 1982 AND JUNE 30, 1983	FINANCIAL STATEMENTS
STATE FAIR	1	NOVEMBER 30, 1982	LEGISLATIVE AUDITOR'S AUDIT REPORT
COUNTY FAIRS	96	OCTOBER TO NOVEMBER 1982	DEPARTMENT OF AGRICULTURE REPORTS
SOIL AND WATER CONSERVATION DISTRICTS	92	JUNE 30, 1983	DEPARTMENT OF NATURAL RESOURCES ANNUAL REPORTS
WATERSHED DISTRICTS	37	OCTOBER 31, 1982 TO JANUARY 31, 1983	PUBLIC ACCOUNTANT'S AUDIT REPORTS AND FINANCIAL STATEMENTS
FLOOD CONTROL COMMISSIONS	3	DECEMBER 31, 1982 AND JUNE 30, 1983	PUBLIC ACCOUNTANT'S AUDIT REPORTS
RURAL WATER SYSTEMS	2	DECEMBER 31, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORTS
DRAINAGE AND CONSERVANCY DISTRICTS	3	DECEMBER 31, 1982 AND JUNE 30, 1983	STATE AUDITOR'S REPORTING FORMS
SANITARY DISTRICTS	7	DECEMBER 31, 1982	STATE AUDITOR'S AUDIT REPORTS AND PUBLIC ACCOUNTANT'S AUDIT REPORTS
LIBRARY DISTRICTS	13	DECEMBER 31, 1982	STATE DEPT. OF EDUCATION REPORTS
HOSPITAL DISTRICTS	20	AUGUST 31, 1982 TO JUNE 30, 1983	PUBLIC ACCOUNTANT'S AUDIT REPORTS
DULUTH ARENA-AUDITORIUM ADMINISTRATIVE BOARD	1	DECEMBER 31, 1982 (18 MONTH PERIOD)	STATE AUDITOR'S AUDIT REPORT
TRANSIT SYSTEMS	2	DECEMBER 31, 1982	STATE AUDITOR'S AUDIT REPORT AND PUBLIC ACCOUNTANT'S AUDIT REPORT
AIRPORT COMMISSIONS	4	DECEMBER 31, 1982	FINANCIAL STATEMENTS
PORT AUTHORITIES	3	DECEMBER 31, 1982 AND MARCH 31, 1983	STATE AUDITOR'S REPORT AND PUBLIC ACCOUNTANT'S AUDIT REPORTS
REGIONAL DEVELOPMENT COMMISSIONS	10	DECEMBER 31, 1982 AND JUNE 30, 1983	STATE AUDITORS AUDIT REPORTS AND PUBLIC ACCOUNTANT'S AUDIT REPORTS
REGIONAL RAILROAD AUTHORITIES	3	DECEMBER 31, 1982	FINANCIAL STATEMENTS
METROPOLITAN AIRPORTS COMMISSION	1	DECEMBER 31, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORT
METROPLITAN TRANSIT COMMISSION	1	JUNE 30, 1983	FINANCIAL STATEMENT
METROPOLITAN WASTE CONTROL COMMISSION	1	DECEMBER 31, 1982	STATE AUDITOR'S AUDIT REPORT
LAKE CONSERVATION DISTRICTS	2	DECEMBER 31, 1982	FINANCIAL STATEMENTS
METROPOLITAN MOSQUITO CONTROL DISTRICT	1	DECEMBER 31, 1982	STATE AUDITOR'S AUDIT REPORT
METROPOLITAN SPORTS FACILITIES COMMISSION	1	DECEMBER 31, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORT
HENNEPIN COUNTY PARK RESERVE DISTRICT	1	DECEMBER 31, 1982	PUBLIC ACCOUNTANT'S AUDIT REPORT
JOINT RECREATION AND PARK BOARDS	2	DECEMBER 31, 1982	FINANCIAL STATEMENTS
SPIRIT MOUNTAIN RECREATION AREA AUTHORITY	1	SEPTEMBER 30, 1982	STATE AUDITOR'S AUDIT REPORT
HOUSING AND REDEVELOPMENT AUTHORITIES	115	SEPTEMBER 30, 1982 TO JUNE 30, 1983	FINANCIAL STATEMENTS; HUD REPORTING FORMS
TOTAL UNITS	4265		

GENERAL SUMMARY

ALL LOCAL GOVERNMENTAL UNITS

The financial data for all local governmental units in Minnesota covered in this report have been summarized in Table 1 and Table 2 to show the governmental fund revenues and expenditures. Operations of enterprise funds such as hospitals, nursing homes, water and electric utilities and special districts reported as enterprise funds are not included in Tables 1 and 2, but are detailed in Table 3. Separate reports have been issued for counties, cities and towns, from which summaries have been prepared for this publication.

REVENUES AND EXPENDITURES

Tables 1 and 2 present revenues and expenditures of the counties, cities, towns, school districts, and special districts, and totals for each type of revenue and expenditure. Revenues are classified by source and expenditures by function or major activity. Table 3 summarizes the enterprise funds of the local governmental units and was shown in this publication for the first time starting with the June 30, 1982 report.

INDEBTEDNESS

The five types of indebtedness reported in Tables 4 are: general obligation, which are bonds payable from a general tax levy; special assessment, which are payable wholly or in part from special assessments; G.O. revenue bonds which are backed by the full faith and credit of the municipality; revenue bonds, which are payable from revenue of public service enterprise; and other.

report. Comparison of total revenues and borrowing and total expenditures and debt redemption should not be made to totals of receipts and disbursements in the publications prior to 1979. Detailed line items, total revenues, expenditures, borrowing and debt redemption are comparable.

REVENUES

The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 84.4% of total revenues in 1982. Over the past five years the percentage of revenue from taxes has varied from 32.4% to 32.7%. Intergovernmental revenues as a percent of total revenues declined from 56.1% in 1978 to 51.7% in 1982. During this five-year period, the amount of taxes collected increased from \$377.5 million to \$485.2 million and intergovernmental revenues increased from \$601.7 million to \$768.2 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1982 totaled \$1.43 billion, which represents an increase of \$422.8 million or 42.0% in the past five years. Most of the increase came from public welfare, which rose \$214.3 million; public safety was up \$82.7 million, highway expenditures rose \$37.2 million, and general government was up \$62.3 million during this five-year period.

Welfare is still the largest county function, accounting for 44.1% of the total expenditures in 1982.

THE COUNTIES

OPERATIONS

A separate report on the revenues, expenditures, and debt of counties is published by this office. Summaries from that report are included here. Governmental operations are presented in a summary for each of the last five years.

Counties serve as agents for other governmental units in the collection and distribution of taxes and grants, in addition to their governmental functions. The governmental operations are summarized in Table 8, "Revenues, Expenditures and Indebtedness of the Counties." County hospitals and nursing homes are considered public service enterprises and their financial operations are summarized in Table 10.

Financial operations reported in Table 8 include the general fund and other governmental funds. The tables were changed beginning in calendar year 1979 to more nearly reflect revenues and expenditures of the counties. Cash purchases and sales of investments, trust and agency funds, intergovernmental service funds, and other miscellaneous receipts and disbursements have been dropped from the

Type of Welfare	1982	1981
General Relief	\$ 53,846,212	\$ 47,131,837
Aid to Families with Dependent Children	213,288,497	244,573,147
Medical Assistance	37,203,108	30,827,444
Social Services	175,588,578	152,797,181
Administration and all other costs	149,827,093	175,465,721
TOTAL	\$629,753,488	\$650,795,325

Tables of revenues and expenditures do not include direct welfare payments for the counties made by state and federal governments. Nine counties do not report detailed welfare expenditures. Of these nine counties, six comprise two welfare districts and report all expenditures in the "Other Welfare Costs" category. Consequently, the detail of welfare expenditures is presented for reference purposes only.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals, nursing homes and other service enterprises are presented in Table 10.

The 17 county hospitals had operating revenues of \$231.9 million and operating expenses of \$222.7 million, resulting in an operating income of \$9.2 million. Of this income 49.9% is attributable to Hennepin County Medical Center which is supported in part by tax levies, and 44.0% is attributable to Saint Paul - Ramsey Medical Center.

Rest homes and nursing homes had operating revenues of \$38.7 million and operating expenses of \$39.4 million, resulting in an operating loss of \$784 thousand. Nonoperating revenues were sufficient to bring net income to \$534 thousand for this period.

Other county public service enterprises are summarized in Table 10. Internal service funds are not included in this table. Twenty-one counties have other public service enterprise funds, including nursing services, sanitary landfills and so forth. Operating revenues totaled \$10.4 million and operating expenses totaled \$12.2 million, for an operating loss of \$1.8 million. Net loss was \$432 thousand.

INDEBTEDNESS

In 1982 counties issued bonds totaling \$23.7 million and retired bonds totaling \$17.1 million, leaving \$183.6 million outstanding at December 31, 1982.

THE CITIES

GOVERNMENTAL OPERATIONS

A separate report on the revenues, expenditures, and debt of cities is published by this office. Summaries from that report are included here. Governmental operations are presented in a summary for each of the last five years.

REVENUES

Revenues totaled \$1.38 billion in the year 1982. This is \$27.4 million or 2.0% higher than in 1981, and \$286.4 million or 26.1% higher than in 1978.

During this five-year period, taxes increased \$98.8 million or 37.4%, while the percentage of revenue from this source has increased from 24.1% to 26.2%. The intergovernmental revenues, mainly state-shared taxes and aids, rose \$76.7 million or 15.9% and accounted for 40.4% of the total revenue in 1982, compared with 44.0% in 1978. Intergovernmental revenues include Federal Revenue Sharing and all other state and federal grants. Revenue from special assessments increased \$44.5 million since 1978, while the percentage of revenue from this source is 11.3% compared to 10.2%. Interest earnings increased \$72.9 million or 164.5% from five years ago.

EXPENDITURES

Expenditures by all cities for governmental functions in 1982 totaled \$1.35 billion. This was \$18.7 million or 1.4% higher than in 1981 and \$262.5 million or 24.1% higher than in 1978.

Expenditures for public safety totaled \$308.3 million, which was \$19.4 million higher than in 1981 and \$89.5 million above 1978. Expenditures for highways totaled \$299.4 million, up \$3.0 million over the preceding year and up \$107.1 million over 1978. Sanitation totaled \$21.8 million, which was down \$56.2 million or 72.0% from the total in 1981. In 1980, a change in accounting policy resulted in showing sewer operations as enterprise funds rather than governmental funds. As a result, sanitation revenues and expenditures for the years prior to 1980 are not comparable.

The increase in the amount of interest paid reflects the increase in bonds outstanding as well as higher interest rates on bonds issued during the last few years.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

Cities in Minnesota operate many types of public service enterprises. The results are summarized in Table 13 "Public Service Enterprises." The electric utilities which operate generation and distribution systems are combined with those operating distribution systems only. Where possible, the financial operations are presented on the accrual basis rather than on the cash basis. Sewer utility operations were shown with the enterprise funds for the first time in 1980.

Operating revenues and operating expenses were higher for all types of enterprises except nursing homes and liquor stores in 1982. The increase in operating expenses exceeded the increase in operating revenues for sewers, electric utilities, hospitals, nursing homes and liquor stores, resulting in decreases in operating income. The "Other Service Enterprises" include airports, arenas, refuse collection, swimming pools, golf courses and several other enterprises.

Municipal liquor store sales were down \$6.9 million, the cost of sales was down \$5.0 million, and gross profit was down \$1.8 million. Operating expenses rose \$194 thousand, resulting in a decrease of \$2.0 million in operating income. Contributions to governmental funds totaled \$9.1 million, compared to \$9.6 million in 1981.

INDEBTEDNESS

The outstanding bonded indebtedness of cities rose \$222.9 million in 1982 reaching a total of \$2.4 billion at the end of that year.

THE TOWNS

OPERATIONS

A separate report on the revenues, expenditures and debt of towns is generated by this office. That information is presented here in summarized form.

The source of data for towns was the township reporting forms submitted to this office, and is the result of a cooperative data collection effort undertaken by the Office of the State Auditor, the Minnesota Department of Transportation, and the U.S. Bureau of the Census.

REVENUES

A five-year summary of town revenues and expenditures is presented in Table 14. Grants and aids have become the principal source of revenues for towns, accounting for 44.5%, while taxes were 43.7% of the total revenues in the current year.

EXPENDITURES

Expenditures of the towns amounted to \$68.2 million, with 58.4% for highways, 17.9% general government, 11.2% public safety, 10.3% miscellaneous and 2.2% interest expense for fiscal year ended February 28, 1983.

INDEBTEDNESS

Relatively few towns have bonded indebtedness and of those, two towns account for \$13.0 million or 74.4% of the \$17.5 million total outstanding at December 31, 1982.

THE SCHOOL DISTRICTS

OPERATIONS

The result of operations of school districts for the fiscal year ended June 30, 1983, are summarized in Table 16. The data presented in this publication were prepared by the Department of Education from the UFARS reports at the request of this office.

REVENUES

The total revenues of all school districts in Minnesota exceeded \$2.5 billion for the year ended June 30, 1983. This was an increase over the total in the prior year by \$48.8 million, and was \$457.6 million or 22.3% higher than in 1979. During this five-year period taxes have increased \$403.7 million (63.2%) while intergovernmental aids decreased \$16.9 million or 1.4%.

EXPENDITURES

Total expenditures exceeded \$2.4 billion, having increased \$65.0 million over the preceding year. Current expenditures accounted for 93.6% and capital outlay 6.4% of total expenditures.

Total current expenditures per pupil in the graded elementary and secondary schools and area vocational technical institutes in the last five years is presented in the following table.

Year Ended June 30	Enrollment	Current Expense	
		Total Amount	Per Pupil
1979	834,315	1,783,132,353	2,137.24
1980	803,814	1,942,608,292	2,416.74
1981	785,736	2,166,669,750	2,757.50
1982	764,090	2,243,861,479	2,936.65
1983	746,529	2,308,623,842	3,092.48

The cost per pupil has increased over \$955.24 since fiscal year 1979. Enrollment has declined by 10.5% during the same period, while total current costs have increased \$525.5 million, or 29.5%, during the same period.

INDEBTEDNESS

School districts issued bonds totaling \$23.0 million and paid \$88.1 million in fiscal year 1983, leaving a balance of \$877.8 million outstanding at the end of that year. School indebtedness was summarized from the Department of Education reports, which are prepared on a fiscal year basis.

THE SPECIAL DISTRICTS

OPERATIONS

The governmental agencies included in this section of the report have been created to perform certain functions in areas which are generally not performed by other governmental units. They are supported by revenues derived from sources similar to those of other governments and their expenditures cover nearly every type of function, as shown in Tables 1, 3, 18, 19 and 20.

The special districts are shown in four tables in this publication, tables 18, 19, 20 and 21. Tables 18 and 19 include governmental funds reported on the modified accrual basis of accounting or cash basis. Table 20 includes operations of enterprise funds reported on the accrual basis of accounting. This new reporting format is more in line with recommended governmental accounting practices. However, it does introduce some changes from past practices, and caution is advised when making comparisons to prior years. Table 21 covers the outstanding debt for the special districts.

GOVERNMENTAL REVENUES

The special districts had revenues totaling over \$1.9 billion in 1982, of which \$854.7 million were other state agencies' revenue and \$924.0 million retirement funds. Together they received over \$718.8 million from intergovernmental sources and \$362.9 million from charges for services.

GOVERNMENTAL EXPENDITURES

Expenditures of the special districts totaled \$1.2 billion, of which \$837.0 million were other state agencies' expenditures, \$245.0 million retirement funds, \$38.6 million housing authorities.

ENTERPRISE FUNDS

The special districts had operating revenues totaling \$245.2 million in 1982, of which \$80.1 million was sanitation districts, including the Metropolitan Waste Control Commission, \$52.5 million was hospital districts and \$43.1 million was transit authorities, including the Metropolitan Transit Commission. The operating expenses totaled \$307.4 million, of which \$68.1 million was sanitation districts, \$52.1 million was hospital districts and \$107.3 was transit authorities, resulting in an operating loss of \$62.2 million. The nonoperating revenues totaled \$106.1 million and nonoperating expenses were \$42.1 million, resulting in net income of \$1.8 million.

REVENUES, EXPENDITURES, AND DEBT
OF
LOCAL GOVERNMENTAL UNITS

TABLE 1
REVENUES AND EXPENDITURES OF THE LOCAL GOVERNMENTAL UNITS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

GOVERNMENTAL FUNDS	TOTAL (MEMORANDUM ONLY)				SCHOOL	SPECIAL	OTHER	RETIREMENT
	COUNTIES	CITIES	TOWNS	DISTRICTS	DISTRICTS	STATE AGENCIES	FUNDS	
REVENUES								
TAXES	1,945,092,173	485,173,140	362,560,371	35,200,062	1,042,723,097	19,228,580	206,923	....
SPECIAL ASSESSMENTS	175,613,003	10,544,700	156,745,231	1,771,705	....	6,551,367	....	....
LICENSES AND PERMITS	30,952,073	3,581,080	26,916,370	454,623	....	....	....	....
INTERGOVERNMENTAL REVENUES								
FEDERAL GRANTS	490,344,161	65,663,998	138,330,826	5,542,268	125,397,043	34,750,417	120,292,726	366,883
STATE GRANTS	2,544,396,136	692,895,096	387,532,184	27,222,278	1,032,451,186	24,908,497	271,708,015	107,678,880
COUNTY GRANTS	22,866,879	....	6,799,590	1,096,214	7,182,220	7,144,407	644,448	....
LOCAL UNITS GRANTS	235,416,336	9,622,485	25,974,004	1,993,656	46,569,456	7,945,377	781,779	142,529,585
TOTAL INTERGOVERNMENTAL REVENUES	3,293,023,512	768,181,579	558,636,604	35,854,416	1,211,599,905	74,748,698	393,426,962	250,575,348
CHARGES FOR SERVICES	557,339,075	72,049,057	68,685,644	1,987,885	51,739,755	5,305,475	357,571,259	....
FINES AND FORFEITS	28,178,337	13,373,938	14,804,399	....	....	....	....	....
MISCELLANEOUS REVENUES								
INTEREST EARNINGS	679,182,992	70,623,556	117,158,420	3,193,411	85,995,509	10,377,066	33,593,326	358,241,704
ALL OTHER REVENUES	656,306,686	61,946,652	77,210,394	2,105,700	121,740,168	8,196,772	69,932,755	315,174,245
TOTAL REVENUES [1]	7,365,687,851	1,485,473,702	1,382,717,433	80,567,802	2,513,798,434	124,407,958	854,731,225	923,991,297
OTHER SOURCES								
BORROWING [2]	595,451,050	27,032,391	292,767,609	2,836,250	22,567,579	5,253,153	244,994,068	....
TRANSFERS FROM ENTERPRISE FUNDS	28,881,458	410,012	28,471,446	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES [3]	7,990,020,359	1,512,916,105	1,703,956,488	83,404,052	2,536,366,013	129,661,111	1,099,725,293	923,991,297
EXPENDITURES (Including capital outlay)								
GENERAL GOVERNMENT	345,618,039	201,433,518	126,424,510	12,203,273	....	5,556,738	....	....
PUBLIC SAFETY	489,301,597	172,583,876	308,310,188	7,655,041	....	....	752,492	....
STREETS AND HIGHWAYS	600,410,929	261,182,450	299,357,393	39,871,086	....	....	....	....
SANITATION	28,039,249	3,191,301	21,831,216	....	....	3,016,732	....	....
HEALTH AND HOSPITALS	229,731,393	39,723,537	17,721,923	....	....	10,834,398	161,451,535	....
WELFARE	629,753,488	629,753,488	....	....	....	....	....	....
EDUCATION	3,078,578,364	....	....	....	2,416,968,641	....	661,609,723	....
LIBRARIES	54,100,990	21,569,630	23,980,998	....	....	8,550,362	....	....
RECREATION AND PARKS	152,058,770	21,100,699	114,332,697	....	....	16,625,374	....	....
CONSERVATION OF NATURAL RESOURCES	47,688,260	24,904,718	....	....	....	22,783,542	....	....
URBAN REDEVELOPMENT AND HOUSING	175,699,935	....	137,055,222	....	....	38,644,713	....	....
MISCELLANEOUS EXPENDITURES	485,181,354	43,772,941	181,425,922	7,035,510	....	7,921,675	....	245,025,306
INTEREST AND FISCAL CHARGES	199,784,220	9,398,153	122,151,327	1,485,565	50,614,331	2,928,497	13,206,347	....
TOTAL EXPENDITURES [1]	6,515,946,588	1,428,614,311	1,352,591,396	68,250,475	2,467,582,972	116,862,031	837,020,097	245,025,306
OTHER USES								
DEBT REDEMPTION - PRINCIPAL [2]	434,861,469	18,750,700	217,010,506	3,854,189	88,687,961	3,226,136	103,331,977	....
TRANSFERS TO ENTERPRISE FUNDS	10,582,524	792,982	9,789,542	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES [3]	6,961,390,581	1,448,157,993	1,579,391,444	72,104,664	2,556,270,933	120,088,167	940,352,074	245,025,306

NOTE: [1] TABLE 1 IS A RECAPITULATION OF TOTAL REVENUES AND EXPENDITURES OF THE GOVERNMENTAL FUND TYPES OF THE COUNTIES, CITIES, SCHOOL DISTRICTS AND SO FORTH. THIS TABLE DOES NOT INCLUDE THE OPERATIONS OF THE ENTERPRISE FUNDS OF THE COUNTIES, CITIES, OR SPECIAL DISTRICTS REPORTED ON AN ENTERPRISE FUND BASIS. THE SUMMARY OF OPERATIONS FOR THE ENTERPRISE FUNDS ARE SHOWN ON TABLE 3.

[2] THE BORROWING AND DEBT REDEMPTION INCLUDE THE ACTIVITY OF SHORT TERM DEBT.

THE BORROWING AND DEBT REDEMPTION DOES NOT INCLUDE THE ENTERPRISE FUND ACTIVITY. SEE TABLE 3

[3] GOVERNMENTAL FUND TYPE TRANSFERS HAVE BEEN ELIMINATED.

TABLE 2
REVENUES AND EXPENDITURES - PERCENTAGE DISTRIBUTION
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

GOVERNMENTAL FUNDS	TOTAL	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL DISTRICTS	OTHER STATE AGENCIES	RETIREMENT FUNDS
REVENUES								
TAXES	26.4%	32.7%	26.2%	43.7%	41.5%	15.4%	{1}	...
SPECIAL ASSESSMENTS	2.4%	0.7%	11.3%	2.2%	...	5.3%	...	...
LICENSES AND PERMITS	0.4%	0.2%	1.9%	0.5%	...	...	...	...
INTERGOVERNMENTAL REVENUES								
FEDERAL GRANTS	6.7%	4.4%	10.0%	6.9%	5.0%	27.9%	14.1%	{1}
STATE GRANTS	34.5%	46.6%	28.0%	33.8%	41.1%	20.0%	31.8%	11.7%
COUNTY GRANTS	0.3%	...	0.5%	1.3%	0.3%	5.8%	0.1%	...
LOCAL UNITS GRANTS	3.2%	0.7%	1.9%	2.5%	1.9%	6.4%	0.1%	15.4%
TOTAL INTERGOVERNMENTAL REVENUES	44.7%	51.7%	40.4%	44.5%	48.2%	60.1%	46.0%	27.1%
CHARGES FOR SERVICES	7.6%	4.9%	5.0%	2.5%	2.1%	4.3%	41.8%	...
FINES AND FORFEITS	0.4%	0.9%	1.1%	...	...	...	...	...
MISCELLANEOUS REVENUES								
INTEREST EARNINGS	9.2%	4.7%	8.5%	4.0%	3.4%	8.3%	3.9%	38.8%
ALL OTHER REVENUES	8.9%	4.2%	5.6%	2.6%	4.8%	6.6%	8.2%	34.1%
TOTAL REVENUES	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
EXPENDITURES (Including capital outlay)								
GENERAL GOVERNMENT	5.3%	14.1%	9.3%	17.9%	...	4.7%	...	...
PUBLIC SAFETY	7.5%	12.1%	22.8%	11.2%	...	...	0.1%	...
STREETS AND HIGHWAYS	9.2%	18.3%	22.1%	58.4%	...	...	...	...
SANITATION	0.4%	0.2%	1.6%	...	...	2.6%	...	...
HEALTH AND HOSPITALS	3.5%	2.8%	1.3%	...	...	9.3%	19.3%	...
WELFARE	9.7%	44.1%	...	...	...	...	...	...
EDUCATION	47.3%	...	...	...	97.9%	...	79.0%	...
LIBRARIES	0.8%	1.5%	1.8%	...	...	7.3%	...	...
RECREATION AND PARKS	2.3%	1.5%	8.5%	...	...	14.2%	...	...
CONSERVATION OF NATURAL RESOURCES	0.7%	1.7%	...	...	...	19.5%	...	...
URBAN REDEVELOPMENT AND HOUSING	2.7%	...	10.1%	...	...	33.1%	...	...
MISCELLANEOUS EXPENDITURES	7.5%	3.0%	13.5%	10.3%	...	6.8%	...	100.0%
INTEREST AND FISCAL CHARGES	3.1%	0.7%	9.0%	2.2%	2.1%	2.5%	1.6%	...
TOTAL EXPENDITURES	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

{1} LESS THAN 1/10 OF 1 PERCENT.

TABLE 3
 ENTERPRISE FUNDS OF THE LOCAL GOVERNMENTAL UNITS (1)
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

SUMMARY OF OPERATIONS	TOTAL	COUNTIES	CITIES	SPECIAL DISTRICTS
SALES - LIQUOR	139,291,404	....	139,291,404	....
COST OF GOODS SOLD - LIQUOR	95,500,943	....	95,500,943	....
GROSS PROFIT - LIQUOR	43,790,461	....	43,790,461	....
OPERATING REVENUES	1,237,898,367	280,892,268	711,783,253	245,222,846
TOTAL OPERATING REVENUES & GROSS PROFIT	1,281,688,828	280,892,268	755,573,714	245,222,846
OPERATING EXPENSES				
PUBLIC SAFETY	2,975,037	2,120,601	854,436	....
SANITATION	187,930,247	535,198	119,254,937	68,140,112
HEALTH	5,781,262	5,199,837	581,425	....
HOSPITALS	385,937,681	222,692,252	111,145,512	52,099,917
NURSING HOMES	68,749,274	39,445,935	29,303,339	....
RECREATION	32,531,283	525,038	17,929,333	14,076,912
URBAN REDEVELOPMENT AND HOUSING	30,104,468	....	7,626,678	22,477,790
WATER UTILITIES	116,441,569	....	116,441,569	....
ELECTRIC UTILITIES	201,210,029	....	201,210,029	....
GAS UTILITIES	14,065,743	....	14,065,743	....
HEAT UTILITIES	51,168,289	....	51,168,289	....
TRANSIT SYSTEMS	107,966,825	....	692,965	107,273,840
LIQUOR STORES	35,180,054	....	35,180,054	....
ALL OTHER	56,000,751	3,822,256	8,860,014	43,318,481
TOTAL OPERATING EXPENSES	1,296,042,512	274,341,117	714,314,343	307,387,052
TOTAL OPERATING INCOME (LOSS)	(14,353,684)	6,551,151	41,259,371	(62,164,206)
TOTAL NONOPERATING REVENUES	172,182,072	5,855,133	60,186,017	106,140,922
TOTAL NONOPERATING EXPENSES	69,237,242	1,220,286	25,877,991	42,138,965
TOTAL NET INCOME (LOSS)	88,591,146	11,185,998	75,567,397	1,837,751
	*****	*****	*****	*****
TAXES (2)	48,166,926	2,634,196	2,842,253	42,690,477
FEDERAL GRANTS (2)	84,823,231	1,941,104	34,631,496	48,250,631
STATE GRANTS (2)	23,411,132	1,459,886	8,683,285	13,267,961
LOCAL UNITS GRANTS (2)	2,413,979	....	....	2,413,979
BORROWING	174,963,902	5,301,548	50,633,371	119,028,983
CAPITAL OUTLAY	310,951,251	11,274,378	180,594,759	119,082,114
DEBT REDEMPTION - PRINCIPAL	141,935,692	1,981,629	25,777,408	114,176,655

NOTE: (1) TOWNS AND SCHOOL DISTRICTS DO NOT REPORT ANY ENTERPRISE FUND ACTIVITIES.
 (2) TAXES AND GRANTS RECEIVED FOR OPERATIONS ARE GENERALLY INCLUDED IN THE OPERATING STATEMENT AND AS TAXES AND GRANTS IN THIS TABLE. TAXES AND GRANTS CONTRIBUTED FOR CAPITAL OUTLAY ARE INCLUDED ONLY IN TAXES AND GRANTS IN THIS TABLE.

TABLE 4
CLASSIFICATION OF BONDED INDEBTEDNESS BY TYPE OF BOND
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983 (1)

TYPE OF BOND	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL DISTRICTS	OTHER STATE AGENCIES	TOTAL	PERCENT OF TOTAL
GENERAL OBLIGATION (2)	82,247,000	744,240,960	2,539,416	877,765,740	357,711,500	1,817,000	2,066,321,616	47.2%
SPECIAL ASSESSMENT	46,334,171	1,105,664,175	14,824,189	....	16,015,600	....	1,182,838,135	27.0%
G.O. REVENUE	28,809,060	312,455,087	....	....	155,350,000	177,300,000	673,914,147	15.4%
REVENUE	7,310,000	84,512,262	....	....	11,323,000	13,972,000	117,117,262	2.7%
ALL OTHER	18,940,000	180,984,231	178,011	....	132,947,209	....	333,049,451	7.6%
TOTAL BONDED INDEBTEDNESS	183,640,231	2,427,856,715	17,541,616	877,765,740	673,347,309	193,089,000	4,373,240,611	100.0%

NOTE: (1) OUTSTANDING INDEBTEDNESS IS SHOWN AT THE END OF EACH LOCAL GOVERNMENTS FISCAL YEAR.
(2) TAX INCREMENT BONDS ARE INCLUDED IN GENERAL OBLIGATION BONDS.

TABLE 5
GROSS BONDED INDEBTEDNESS OF THE LOCAL GOVERNMENTAL UNITS
1973 - 1982

TYPE OF BOND	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
GENERAL OBLIGATION	1,991,078,547	2,243,780,755	2,253,291,893	2,241,770,475	2,208,958,317	2,050,573,560	2,120,382,126	2,027,154,721	2,046,641,428	2,066,321,616
SPECIAL ASSESSMENT	609,538,277	631,459,701	731,029,732	755,121,200	789,117,066	797,208,570	919,682,396	1,029,513,477	1,186,323,473	1,182,838,135
G. O. REVENUE	.(1).	.(1).	.(1).	.(1).	.(1).	233,981,640	296,509,258	376,519,744	486,162,110	673,914,147
REVENUE (1)	360,000,975	320,946,769	343,542,018	362,034,967	393,954,916	214,046,510	278,895,321	363,536,042	116,270,488	117,117,262
REFUNDING	35,561,500	54,537,890	124,049,141	222,966,664	313,164,000	399,960,500	341,715,500	228,030,000	.(2).	.(2).
ALL OTHER	33,337,590	31,654,459	34,306,797	42,083,580	45,942,920	47,228,217	51,464,736	277,565,049	214,782,831	333,049,451
TOTAL BONDED INDEBTEDNESS	3,029,516,889	3,282,379,574	3,486,219,581	3,623,976,886	3,751,137,219	3,742,998,997	4,008,649,337	4,302,319,033	4,050,180,330	4,373,240,611

NOTE: (1) PRIOR TO 1978 GENERAL OBLIGATION REVENUE BONDS WERE CLASSIFIED IN REVENUE BONDS.
(2) REFUNDING BONDS ARE CLASSIFIED BY TYPE OF BOND STARTING IN 1981.

TABLE 6
POPULATION IN MINNESOTA
1983, 1980 AND 1970

	1983 #		1980		1970		POPULATION INCREASE -DECREASE
	NUMBER	POPULATION	NUMBER	POPULATION	NUMBER	POPULATION	

INCORPORATED PLACES							
OVER 100,000 [FIRST CLASS]	3	719,971	3	733,992	3	844,692	-13.1%
20,000 TO 100,000 [SECOND CLASS]	31	1,022,434	31	996,554	24	815,400	22.2%
10,000 TO 20,000 [THIRD CLASS]	31	441,846	31	430,667	27	374,285	15.1%
2,500 TO 10,000 [FOURTH CLASS]	115	558,986	115	546,573	99	464,476	17.7%
LESS THAN 2,500 [FOURTH CLASS]	675	422,206	675	418,495	700	415,247	0.8%
TOTAL INCORPORATED PLACES	855	3,165,443	855	3,126,281	853	2,914,100	7.3%

UNINCORPORATED PLACES							
ORGANIZED TOWNS	1,795	950,280	1,795	911,790	1,804	859,459	6.1%
UNORGANIZED TERRITORY	....	29,944	....	37,899	....	31,076	22.0%
STATE TOTAL	2,650	4,145,667	2,650	4,075,970	2,657	3,804,635	7.1%
=====							

NOTE: # THE 1983 POPULATIONS ARE ESTIMATES FROM THE OFFICE OF THE STATE DEMOGRAPHER. THE 1980 AND 1970 POPULATIONS ARE FROM THE U. S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS.

TABLE 7
ASSESSED VALUES, TAX LEVIES AND DELINQUENT TAXES
OF THE STATE AND LOCAL GOVERNMENTAL UNITS IN MINNESOTA #
1960 - 1981

YEAR [1]	TOTAL ASSESSED VALUES	TOTAL TAXES	PROPERTY TAX LEVIES					SCHOOL DISTRICTS [2]	SPECIAL DISTRICTS	TOTAL DELINQUENT TAXES [3]
			STATE	COUNTIES [2]	CITIES	TOWNS				
1960	2,197,571,402	450,188,726	22,937,982	116,832,605	101,398,171	12,331,454	196,688,514	....	17,635,858
1965	2,423,102,448	617,249,407	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	....	16,434,885
1970	3,097,808,140	1,040,697,641	....	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	20,981,042
1971	3,218,357,525	957,373,983	....	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	48,303,198
1972 [4]	10,432,572,323	982,660,767	....	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	26,167,716
1973	10,908,037,661	1,081,485,121	....	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	24,851,679
1974	11,423,354,820	1,246,500,553	....	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	30,409,604
1975	12,790,040,687	1,297,320,467	....	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	34,272,083
1976	14,032,480,658	1,472,445,842	....	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	31,158,616
1977	14,632,003,530	1,538,696,661	....	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	25,907,997
1978	15,922,070,902	1,628,312,735	....	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	24,359,848
1979	18,088,671,310	1,758,838,100	....	485,889,698	297,954,685	33,753,206	855,277,356	49,694,672	53,039,797
1980	21,885,148,559	1,904,137,599	....	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	55,768,564
1981	25,013,583,842	2,305,082,356	....	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	56,905,028

NOTE: # The data was taken from the Department of Revenue publication "Property Taxes Levied in Minnesota 1981 Assessments Taxes Payable in 1982".
[1] Year shown is year of tax levy, collectible in the following year.
[2] Includes share of power and light company tax.
[3] Total Delinquent Taxes as of January 1, 1960 and succeeding years, except current delinquencies.
[4] Taxes levied in 1972, payable 1973, were the first to come under the market value concept.

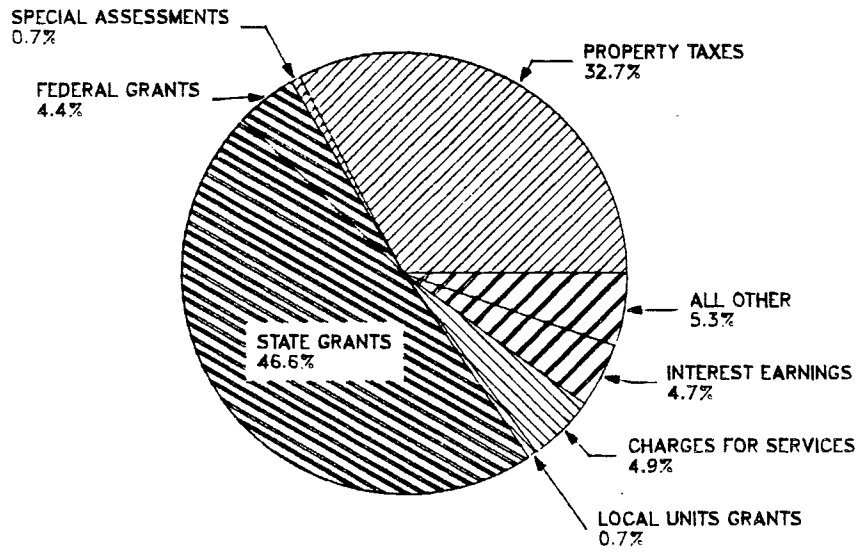
REVENUES, EXPENDITURES, AND DEBT

OF

THE COUNTIES

FIGURE 1 THE COUNTIES — 1982

GOVERNMENTAL REVENUES \$1,485,473,702



GOVERNMENTAL EXPENDITURES \$1,428,614,311

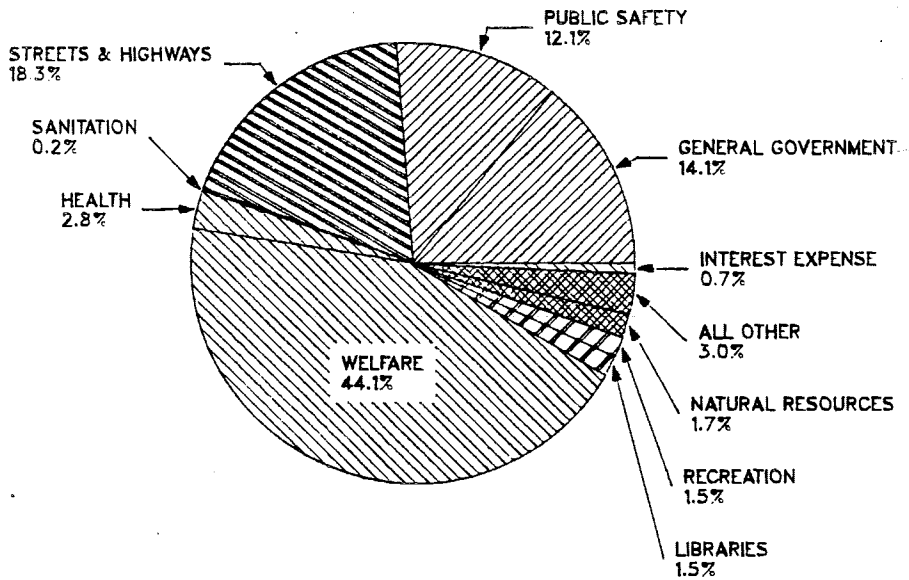


FIGURE 2
THE COUNTIES
GOVERNMENTAL REVENUES AND EXPENDITURES

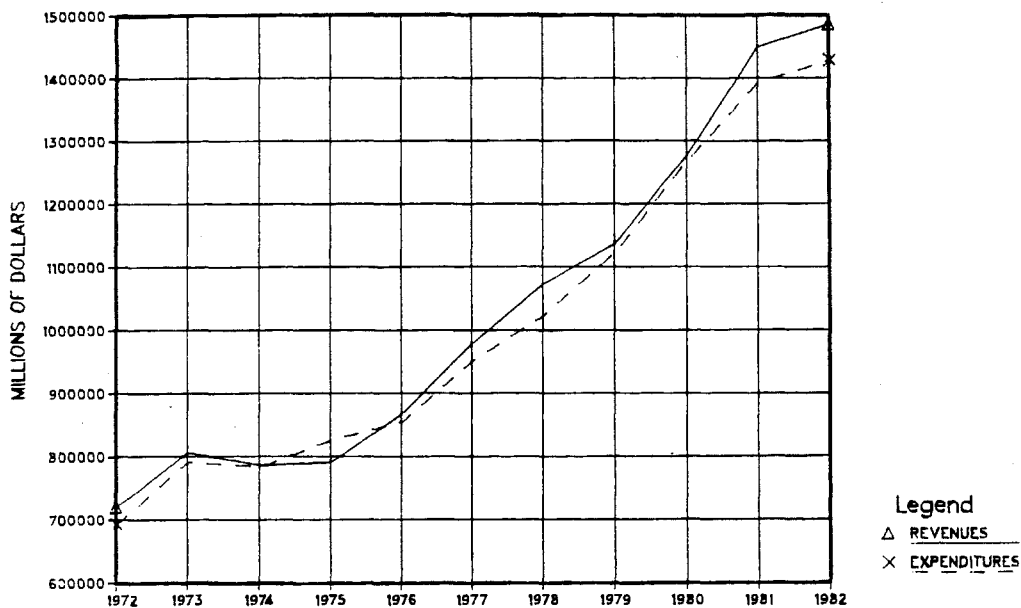


FIGURE 3
THE COUNTIES
OUTSTANDING BONDED INDEBTEDNESS

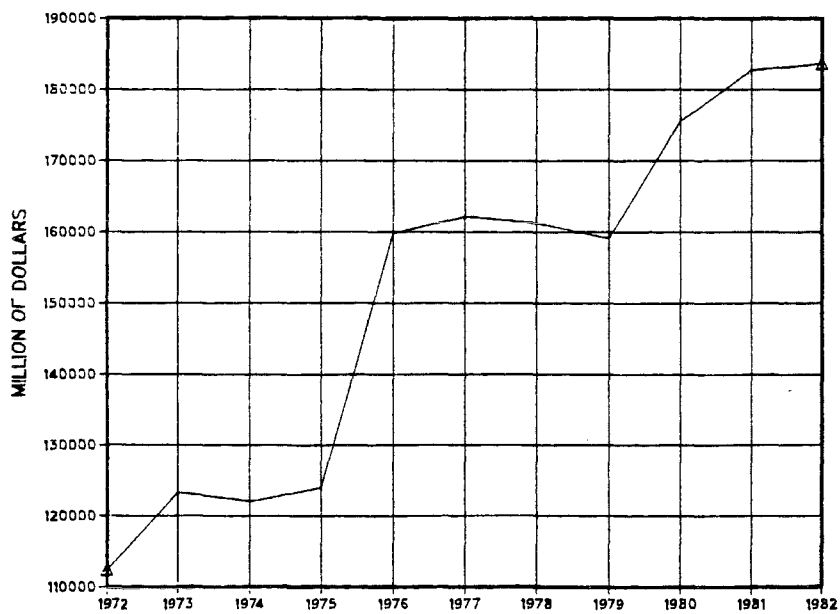


TABLE 8
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS ENDED DECEMBER 31, 1978, 1979, 1980, 1981 AND 1982

GOVERNMENTAL FUNDS	1978	%	1979	%	1980	%	1981	%	1982	%
REVENUES										
TAXES	347,304,458	32.4%	377,471,982	33.2%	389,205,111	30.5%	419,575,162	28.9%	485,173,140	32.7%
SPECIAL ASSESSMENTS	6,343,186	0.6%	7,383,646	0.6%	7,393,176	0.6%	14,556,559	1.0%	10,544,700	0.7%
LICENSES AND PERMITS	3,209,091	0.3%	2,955,228	0.3%	2,859,723	0.2%	3,387,780	0.2%	3,581,080	0.2%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	83,614,197	7.8%	71,270,878	6.3%	.....	...	74,106,087	5.1%	65,663,998	4.4%
STATE GRANTS	512,057,575	47.8%	527,265,103	46.4%	[2]	...	731,297,853	50.5%	692,895,096	46.6%
COUNTY GRANTS	.....	...	.....	...	.....	...	.....	...	.....	...
LOCAL UNITS GRANTS	6,002,026	0.6%	6,605,951	0.6%	.....	...	7,186,922	0.5%	9,622,485	0.6%
TOTAL INTERGOVERNMENTAL REVENUES	601,673,798	56.1%	605,141,932	53.3%	720,213,612	56.4%	812,590,862	56.1%	768,181,579	51.7%
CHARGES FOR SERVICES	47,114,746	4.4%	55,262,005	4.9%	50,695,186	4.0%	64,061,111	4.4%	72,049,057	4.9%
FINES AND FORFEITS	8,719,325	0.8%	9,328,538	0.8%	11,548,637	0.9%	13,005,984	0.9%	13,373,938	0.9%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	29,266,713	2.7%	43,712,237	3.8%	41,451,033	3.2%	65,575,849	4.5%	70,623,556	4.8%
ALL OTHER REVENUES	28,290,023	2.6%	34,920,166	3.1%	52,555,500	4.1%	56,772,271	3.9%	61,946,652	4.2%
TOTAL REVENUES	1,071,921,340	100.0%	1,136,175,734	100.0%	1,275,921,978	100.0%	1,449,525,578	100.0%	1,485,473,702	100.0%
OTHER SOURCES										
BORROWING	7,085,237		31,084,550		16,314,139		22,851,516		27,032,391	
TOTAL REVENUES AND BORROWING	1,079,006,577		1,167,260,284		1,292,236,117		1,472,377,094		1,512,506,093	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	139,157,973	13.8%	161,515,735	14.6%	159,425,954	12.6%	177,195,547	12.7%	201,433,518	14.1%
PUBLIC SAFETY	89,916,304	8.9%	98,365,081	8.9%	130,395,306	10.3%	150,209,292	10.8%	172,583,876	12.1%
STREETS AND HIGHWAYS	223,933,633	22.3%	247,152,314	22.4%	262,263,281	20.7%	254,324,760	18.3%	261,182,450	18.3%
SANITATION	3,130,184	0.3%	3,284,635	0.3%	2,015,216	0.2%	2,993,586	0.2%	3,191,301	0.2%
HEALTH AND HOSPITALS	38,104,304	3.8%	42,410,775	3.8%	27,331,173	2.2%	32,525,023	2.3%	39,723,537	2.8%
WELFARE	415,404,957	41.3%	454,696,286	41.2%	560,617,025	44.3%	650,795,325	46.7%	629,753,488	44.1%
EDUCATION	.....	...	.....	...	.....	...	.....	...	.....	...
LIBRARIES	15,115,981	1.5%	17,234,034	1.6%	17,326,814	1.4%	18,153,736	1.3%	21,569,630	1.5%
RECREATION AND PARKS	15,452,966	1.5%	15,447,992	1.4%	17,930,293	1.4%	20,825,679	1.5%	21,100,699	1.5%
CONSERVATION OF NATURAL RESOURCES	16,121,329	1.6%	18,872,907	1.7%	19,633,937	1.6%	24,217,777	1.7%	24,904,718	1.7%
URBAN REDEVELOPMENT AND HOUSING	.....	...	.....	...	.....	...	.....	...	.....	...
MISCELLANEOUS EXPENDITURES	43,930,566	4.4%	39,775,942	3.6%	61,073,263	4.8%	51,355,197	3.7%	43,772,941	3.1%
INTEREST AND FISCAL CHARGES	5,554,910	0.6%	5,649,030	0.5%	7,533,445	0.6%	10,469,462	0.8%	9,398,153	0.7%
TOTAL EXPENDITURES	1,005,823,107	100.0%	1,104,404,731	100.0%	1,265,545,707	100.0%	1,393,065,384	100.0%	1,428,614,311	100.0%
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	10,897,132		12,404,146		16,192,788		15,127,986		18,750,700	
TOTAL EXPENDITURES AND DEBT REDEMPTION	1,016,720,239		1,116,808,877		1,281,738,495		1,408,193,370		1,447,365,011	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 [3]	161,579,276		159,025,644		176,683,875		176,461,356		177,008,928	
ISSUED	14,182,000		33,043,000		16,454,300		21,588,000		23,705,000	
PAID	16,735,632		16,487,646		16,754,819		15,330,542		17,073,697	
OUTSTANDING DECEMBER 31	159,025,644		175,580,998		176,383,356		182,718,814		183,640,231	

NOTE: [1] TOTAL EXPENDITURES HAVE BEEN RESTATED FOR 1980, 1979 AND 1978 TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS) TO MORE NEARLY CONFORM TO NCGA STATEMENT 1 PRESENTATIONS.

[2] DETAIL OF THE INTERGOVERNMENTAL REVENUES WAS NOT AVAILABLE IN THE COUNTY AUDIT REPORTS.

[3] THE JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT INCORRECTLY REPORTED IN THE PREVIOUS YEAR.

TABLE 9
 OUTSTANDING BONDED INDEBTEDNESS OF COUNTIES
 FOR THE YEARS ENDED DECEMBER 31, 1973 TO DECEMBER 31, 1982

YEAR	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	REFUNDING	ALL OTHER (1)	TOTAL BONDED INDEBTEDNESS	REFUNDING
1973	84,710,000	18,942,085	. (2) .	3,155,000	1,130,000	14,083,629	122,020,714	1,130,000
1974	85,815,000	18,500,584	. (2) .	5,725,000	855,000	13,160,000	124,055,584	855,000
1975	113,706,400	19,112,843	. (2) .	9,190,000	610,000	17,245,000	159,864,243	610,000
1976	96,970,000	24,072,316	. (2) .	9,940,000	14,525,000	16,650,000	162,157,316	14,525,000
1977	73,356,500	25,777,776	. (2) .	10,595,000	33,535,000	17,910,000	161,174,276	33,535,000
1978	65,528,000	26,612,644	7,305,000	8,750,000	34,575,000	16,255,000	159,025,644	34,575,000
1979	68,899,500	36,436,498	8,330,000	7,350,000	32,305,000	22,260,000	175,580,998	32,305,000
1980	62,025,500	41,097,856	10,955,000	7,205,000	30,195,000	24,905,000	176,383,356	30,195,000
1981	83,946,500	45,752,314	21,015,000	7,740,000	. (3) .	24,265,000	182,718,814	28,970,000
1982	82,247,000	46,334,171	28,809,060	7,310,000	. (3) .	18,940,000	183,640,231	26,660,000

NOTE: (1) THE "ALL OTHER" CATEGORY INCLUDES BONDS PAYBLE FROM STATE-AID STREET ALLOCATIONS.
 (2) PRIOR TO 1978 G. O. REVENUE BONDS WERE CLASSIFIED IN REVENUE BONDS.
 (3) REFUNDING BONDS ARE CLASSIFIED BY TYPE OF BONDS AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

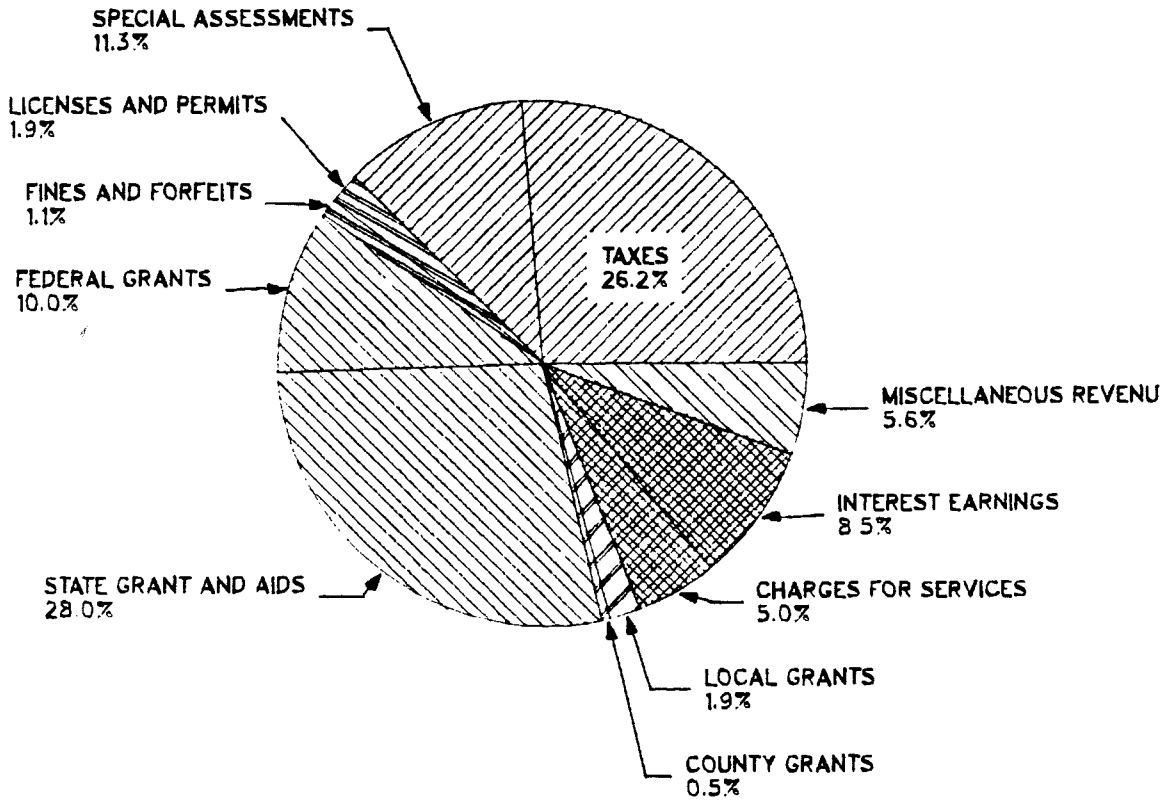
TABLE 10
PUBLIC SERVICE ENTERPRISES OF COUNTIES
SUMMARY OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31,

TYPE OF ENTERPRISE FUND	1982	%	1981	%
HOSPITALS				
OPERATING REVENUES	231,855,983	100.0	212,346,793	100.0
OPERATING EXPENSES	222,692,252	96.0	202,910,864	95.6
OPERATING INCOME (LOSS)	9,163,731	4.0	9,435,929	4.4
NONOPERATING REVENUES	1,933,735	...	2,268,753	...
NONOPERATING EXPENSES	13,658	...	28,129	...
NET INCOME (LOSS)	11,083,808	4.8	11,676,553	5.5
NURSING HOMES				
OPERATING REVENUES	38,661,907	100.0	36,415,100	100.0
OPERATING EXPENSES	39,445,935	102.0	36,651,124	100.6
OPERATING INCOME (LOSS)	(784,028)	-2.0	(236,024)	-0.6
NONOPERATING REVENUES	2,123,973	...	1,871,964	...
NONOPERATING EXPENSES	806,065	...	810,902	...
NET INCOME (LOSS)	533,880	1.4	825,038	2.3
OTHER SERVICE ENTERPRISES				
OPERATING REVENUES	10,374,378	100.0	10,593,900	100.0
OPERATING EXPENSES	12,202,930	117.6	12,686,988	119.8
OPERATING INCOME (LOSS)	(1,828,552)	-17.6	(2,093,088)	-19.8
NONOPERATING REVENUES	1,797,425	...	2,248,413	...
NONOPERATING EXPENSES	400,563	...	295,253	...
NET INCOME (LOSS)	(431,690)	-4.2	(139,928)	-1.3

REVENUES, EXPENDITURES, AND DEBT
OF
THE CITIES

FIGURE 4 THE CITIES - 1982

REVENUES \$1,382,717,433



EXPENDITURES \$1,352,591,396

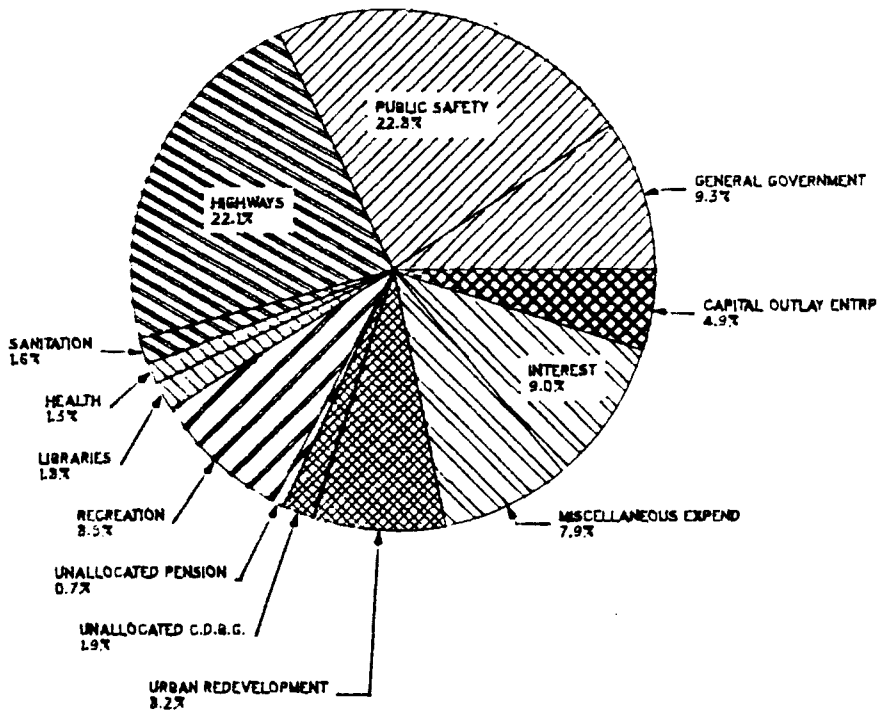


FIGURE 5
THE CITIES
GOVERNMENTAL REVENUES AND EXPENDITURES

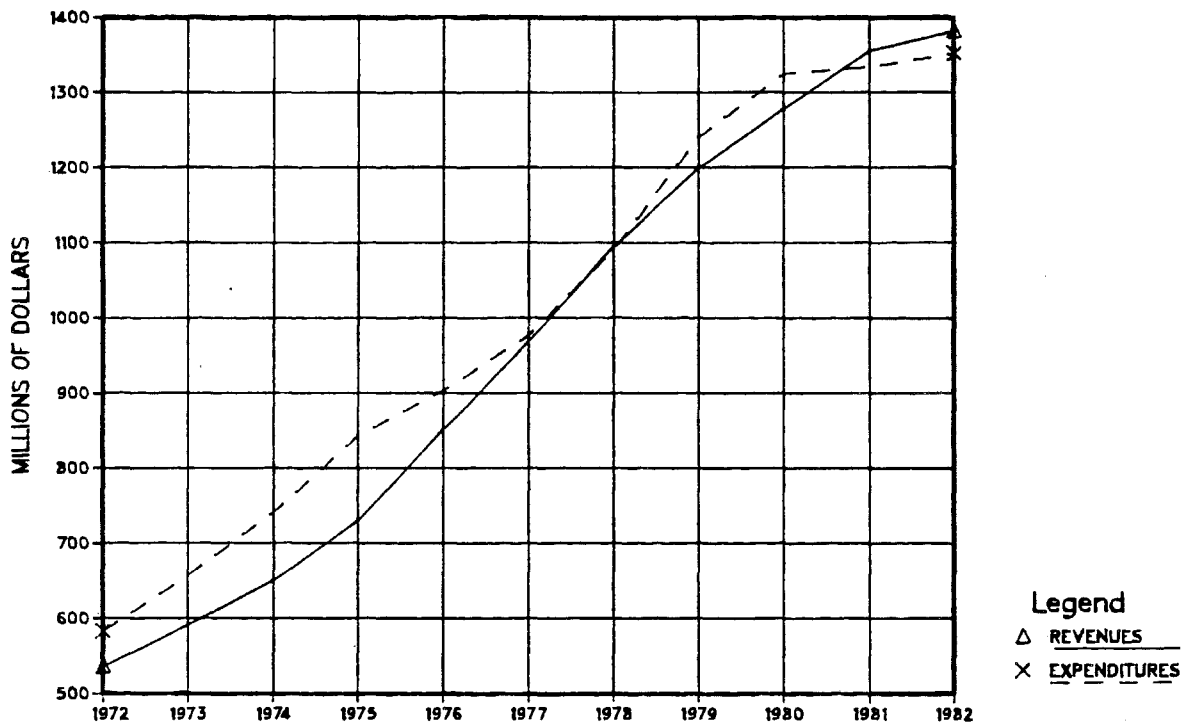


FIGURE 6
THE CITIES
OUTSTANDING BONDED INDEBTEDNESS

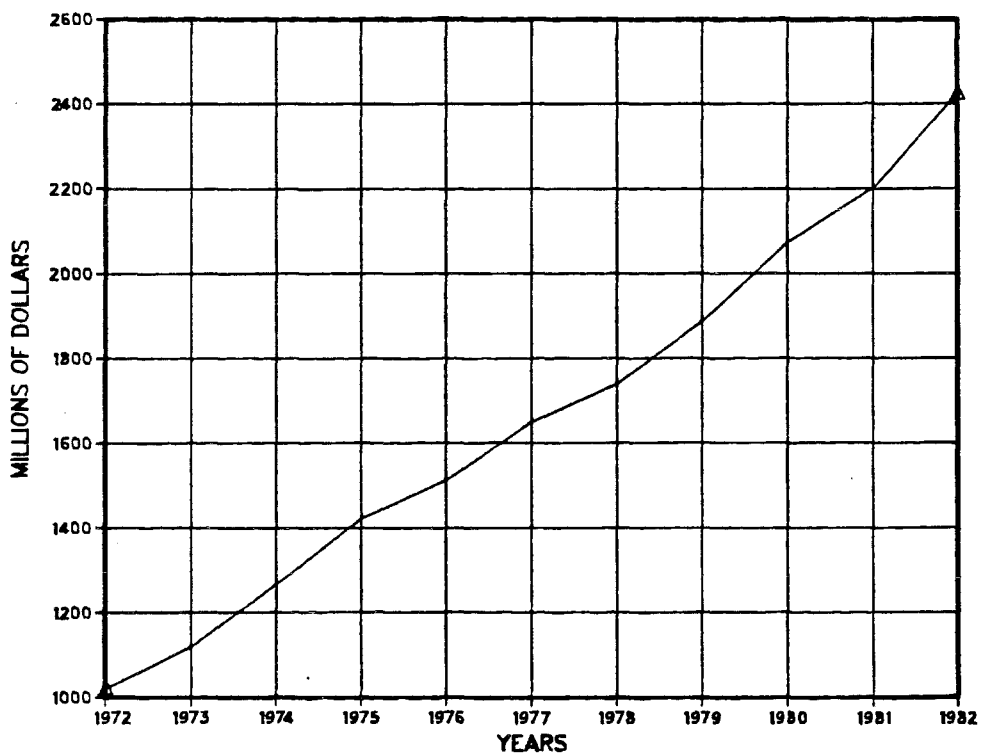


TABLE 11
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE CITIES
FOR THE YEARS ENDED DECEMBER 31, 1978, 1979, 1980, 1981 AND 1982

GOVERNMENTAL FUNDS	1978 (1)	%	1979 (1)	%	1980 (1)	%	1981	%	1982	%
REVENUES										
TAXES	263,770,126	24.1%	276,196,721	23.0%	274,695,466	21.5%	312,399,885	23.1%	362,560,371	26.2%
SPECIAL ASSESSMENTS	112,276,666	10.2%	132,197,723	11.0%	175,168,262	13.7%	164,042,430	12.1%	156,745,231	11.3%
LICENSES AND PERMITS	20,888,447	1.9%	22,569,337	1.9%	22,055,162	1.7%	24,294,427	1.8%	26,916,370	1.9%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	170,947,337	15.6%	161,740,301	13.5%	157,962,518	12.4%	158,075,135	11.7%	138,330,826	10.0%
STATE GRANTS	293,920,289	26.8%	323,643,067	27.0%	377,333,055	29.5%	387,552,710	28.6%	387,532,184	28.0%
COUNTY GRANTS	8,479,987	0.8%	8,120,968	0.7%	7,034,093	0.6%	8,327,831	0.6%	6,799,590	0.5%
LOCAL UNITS GRANTS	8,611,106	0.8%	10,812,422	0.9%	22,182,424	1.7%	31,344,389	2.3%	25,974,004	1.9%
TOTAL INTERGOVERNMENTAL REVENUES	481,958,719	44.0%	504,316,758	42.0%	564,512,090	44.1%	585,300,065	43.2%	558,636,604	40.4%
CHARGES FOR SERVICES (2)(3)	135,619,611	12.4%	143,032,865	11.9%	93,038,879	7.3%	67,212,619	5.0%	68,685,644	5.0%
FINES AND FORFEITS	8,139,372	0.7%	9,326,967	0.8%	11,280,258	0.9%	12,966,181	1.0%	14,804,399	1.1%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	44,287,147	4.0%	66,718,282	5.6%	87,542,779	6.8%	121,305,067	9.0%	117,158,420	8.5%
ALL OTHER REVENUES	29,345,543	2.7%	46,081,919	3.8%	50,345,084	3.9%	67,779,900	5.0%	77,210,394	5.6%
TOTAL REVENUES (2)(3)	1,096,285,631	100.0%	1,200,440,572	100.0%	1,278,637,980	100.0%	1,355,300,574	100.0%	1,382,717,433	100.0%
OTHER SOURCES										
BORROWING	297,940,206		252,969,995		298,241,425		265,225,937		292,767,609	
TRANSFERS FROM ENTERPRISE FUNDS	20,743,482		21,441,715		23,656,157		26,291,778		28,471,446	
TOTAL REVENUES AND OTHER SOURCES (4)	1,414,969,319		1,474,852,282		1,600,535,562		1,646,818,289		1,703,956,488	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	92,492,663	8.5%	102,897,955	8.3%	126,242,423	9.5%	130,579,075	9.8%	126,424,510	9.3%
PUBLIC SAFETY	218,760,633	20.1%	237,847,427	19.2%	265,020,818	20.0%	288,867,398	21.7%	308,310,188	22.8%
STREETS AND HIGHWAYS	192,281,383	17.6%	241,917,223	19.5%	257,408,043	19.4%	296,364,326	22.2%	299,357,393	22.1%
SANITATION (2)(3)	165,708,955	15.2%	185,538,978	15.0%	139,104,974	10.5%	78,039,992	5.9%	21,831,216	1.6%
HEALTH AND HOSPITALS	15,726,013	1.4%	13,492,825	1.1%	14,217,072	1.1%	14,685,663	1.1%	17,721,923	1.3%
WELFARE	....	...	....	...	....	...	....	...	....	...
EDUCATION	....	...	....	...	....	...	....	...	....	...
LIBRARIES	17,167,743	1.6%	22,962,880	1.9%	25,220,632	1.9%	24,988,180	1.9%	23,980,998	1.8%
RECREATION AND PARKS (3)	121,102,968	11.1%	117,288,817	9.5%	130,946,006	9.9%	129,424,217	9.7%	114,332,697	8.5%
CONSERVATION OF NATURAL RESOURCES	....	...	....	...	....	...	....	...	....	...
URBAN REDEVELOPMENT AND HOUSING	30,492,810	2.8%	76,172,204	6.1%	82,037,508	6.2%	92,937,342	7.0%	137,055,222	10.1%
MISCELLANEOUS EXPENDITURES	165,690,893	15.2%	163,684,631	13.2%	191,217,852	14.4%	170,393,805	12.8%	181,425,922	13.4%
INTEREST AND FISCAL CHARGES	70,612,566	6.5%	77,700,757	6.3%	93,979,820	7.1%	107,587,957	8.1%	122,151,327	9.0%
TOTAL EXPENDITURES (2)(3)	1,090,036,627	100.0%	1,239,503,697	100.0%	1,325,395,148	100.0%	1,333,867,955	100.0%	1,352,591,396	100.0%
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	220,216,936		130,208,302		142,891,781		160,870,778		217,010,506	
TRANSFERS TO ENTERPRISE FUNDS	16,880,473		10,565,540		3,503,154		5,939,012		9,789,542	
TOTAL EXPENDITURES AND OTHER USES (4)	1,327,134,036		1,380,277,539		1,471,790,083		1,500,677,745		1,579,391,444	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1	1,651,196,233		1,741,751,397		1,888,397,670		2,075,956,060		2,204,918,141	
ISSUED	329,225,259		291,841,742		345,603,429		310,398,929		328,495,603	
PAID	239,637,658		147,748,128		160,281,542		179,371,971		234,896,919	
ADJUSTMENTS (5)	967,563		2,552,659		2,236,503		(2,064,877)		129,339,890	
OUTSTANDING DECEMBER 31	1,741,751,397		1,888,397,670		2,075,956,060		2,204,918,141		2,427,856,715	

NOTE: (1) TOTAL REVENUES AND EXPENDITURES HAVE BEEN RESTATED FOR 1980, 1979 AND 1978 TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO/FROM ENTERPRISE FUNDS) TO MORE NEARLY CONFORM TO NCGA STATEMENT 1 PRESENTATIONS.
(2) DUE TO A CHANGE IN ACCOUNTING, SEWER OPERATIONS ARE SHOWN AS AN ENTERPRISE FUND RATHER THAN A GOVERNMENTAL FUND BEGINNING IN 1980.
(3) A NUMBER OF ENTERPRISE FUNDS PREVIOUSLY SHOWN IN THE GOVERNMENTAL FUNDS ARE SHOWN AS ENTERPRISE FUNDS, BEGINNING IN 1981.
(4) GOVERNMENTAL TRANSFERS HAVE BEEN ELIMINATED.
(5) THE BONDED INDEBTEDNESS FOR THE CITY OF MINNEAPOLIS WAS ADJUSTED \$139,571,142 IN 1982 TO INCLUDE THE SELF-SUPPORTING BONDS OF THE MCDA.

TABLE 12
 OUTSTANDING BONDED INDEBTEDNESS OF CITIES
 FOR THE YEARS ENDED DECEMBER 31, 1973 TO DECEMBER 31, 1982

YEAR	GENERAL OBLIGATION	TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	REFUNDING	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING
1973	314,597,322	. [1].	586,990,506	. [2].	188,271,611	11,779,000	19,214,230	1,120,852,669	11,779,000
1974	385,812,778	. [1].	609,445,016	. [2].	236,927,358	17,597,890	18,313,797	1,268,096,839	17,597,890
1975	435,005,116	. [1].	707,249,533	. [2].	242,003,966	22,666,000	16,840,186	1,423,764,801	22,666,000
1976	417,998,660	. [1].	726,156,088	. [2].	262,526,635	81,675,000	25,195,104	1,513,551,487	81,675,000
1977	483,112,752	. [1].	757,021,276	. [2].	264,333,267	124,355,000	22,373,938	1,651,196,233	124,355,000
1978	346,447,910	119,672,850	764,756,395	199,521,640	90,911,103	199,272,500	21,168,999	1,741,751,397	199,272,500
1979	335,314,295	171,493,852	867,918,839	239,640,276	83,315,321	167,012,500	23,702,587	1,888,397,670	167,012,500
1980	364,057,218	214,366,362	969,905,370	263,164,016	88,496,419	136,335,000	39,631,675	2,075,956,060	136,335,000
1981	389,497,501	269,370,307	1,117,785,796	302,014,814	88,343,488	. [3].	37,906,235	2,204,918,141	180,994,000
1982	413,217,669	331,023,291	1,105,664,175	312,455,087	84,512,262	. [3].	180,984,231 [4]	2,427,856,715	181,152,000

NOTE: [1] PRIOR TO 1978 TAX INCREMENT BONDS WERE CLASSIFIED IN THE GENERAL OBLIGATION BONDS.
 [2] PRIOR TO 1978 G.O. REVENUE BONDS WERE CLASSIFIED IN REVENUE BONDS.
 [3] REFUNDING BONDS ARE CLASSIFIED BY TYPE OF BONDS AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.
 [4] THE "ALL OTHER" CATEGORY INCLUDES MINNEAPOLIS COMMUNITY DEVELOPMENT AGENCY BONDS TOTALING \$148,305,640 IN 1982.

TABLE 13
PUBLIC SERVICE ENTERPRISES OF CITIES
SUMMARY OF OPERATIONS

TYPE OF ENTERPRISE FUND	1982	%	1981	%	1980	%
WATER UTILITIES						
OPERATING REVENUES	123,962,995	100.0	109,042,152	100.0	104,960,729	100.0
OPERATING EXPENSES	116,441,569	93.9	105,429,608	96.7	98,645,366	94.0
OPERATING INCOME (LOSS)	7,521,426	6.1	3,612,544	3.3	6,315,363	6.0
SEWER UTILITIES						
OPERATING REVENUES	103,874,766	100.0	86,835,196	100.0	68,530,693	100.0
OPERATING EXPENSES	110,876,908	106.7	92,078,881	106.0	72,109,262	105.2
OPERATING INCOME (LOSS)	(7,002,142)	(6.7)	(5,243,685)	-6.0	(3,578,569)	-5.2
ELECTRIC UTILITIES						
OPERATING REVENUES	227,420,474	100.0	205,751,343	100.0	187,687,869	100.0
OPERATING EXPENSES	201,210,029	88.5	178,983,150	87.0	162,964,783	86.8
OPERATING INCOME (LOSS)	26,210,445	11.5	26,768,193	13.0	24,723,086	13.2
HOSPITALS						
OPERATING REVENUES	111,161,958	100.0	92,951,632	100.0	87,072,063	100.0
OPERATING EXPENSES	111,145,512	100.0	92,691,187	99.7	85,826,291	98.6
OPERATING INCOME (LOSS)	16,446	0.0	260,445	0.3	1,245,772	1.4
NURSING HOMES						
OPERATING REVENUES	29,648,781	100.0	32,127,628	100.0	26,784,605	100.0
OPERATING EXPENSES	29,303,339	98.8	31,397,938	97.7	25,326,489	94.6
OPERATING INCOME (LOSS)	345,442	1.2	729,690	2.3	1,458,116	5.4
HEAT UTILITIES						
OPERATING REVENUES	14,148,215	100.0	11,931,251	100.0	11,637,657	100.0
OPERATING EXPENSES	14,065,743	99.4	12,744,701	106.8	11,594,711	99.6
OPERATING INCOME (LOSS)	82,472	0.6	(813,450)	-6.8	42,946	0.4
GAS UTILITIES						
OPERATING REVENUES	54,116,407	100.0	47,499,205	100.0	40,971,731	100.0
OPERATING EXPENSES	51,168,289	94.6	45,509,737	95.8	39,654,173	96.8
OPERATING INCOME (LOSS)	2,948,118	5.4	1,989,468	4.2	1,317,558	3.2
OTHER SERVICE ENTERPRISES (1)						
OPERATING REVENUES	47,449,657	100.0	40,815,313	100.0	1,275,127	100.0
OPERATING EXPENSES	44,922,900	94.7	38,433,386	94.2	1,303,678	102.2
OPERATING INCOME (LOSS)	2,526,757	5.3	2,381,927	5.8	(28,551)	-2.2
LIQUOR STORES						
SALES	139,291,404	100.0	146,152,224	100.0	140,869,427	100.0
COST OF SALES	95,500,943	68.6	100,547,355	68.8	96,345,807	68.4
GROSS PROFIT	43,790,461	31.4	45,604,869	31.2	44,523,620	31.6
OPERATING EXPENSES	35,180,054	25.3	34,986,009	23.9	33,008,222	23.4
OPERATING INCOME (LOSS)	8,610,407	6.2	10,618,860	7.3	11,515,398	8.2

NOTE: (1) THE "OTHER SERVICE ENTERPRISES" INCLUDES AIRPORTS, ARENAS, REFUSE COLLECTION, SWIMMING POOLS, GOLF COURSES AND SEVERAL OTHER ENTERPRISES.

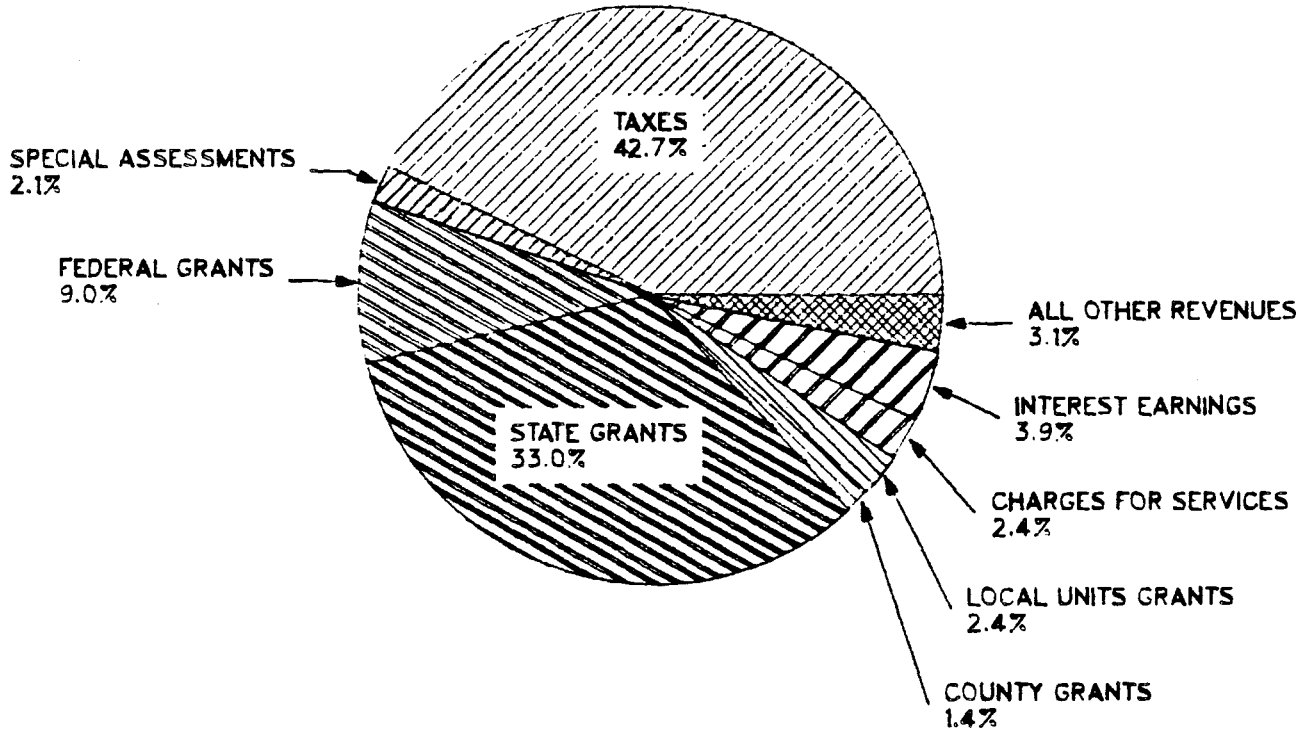
REVENUES, EXPENDITURES, AND DEBT

OF

THE TOWNS

FIGURE 7 THE TOWNS FEBRUARY 28, 1983

REVENUES \$82,419,471



EXPENDITURES \$70,102,144

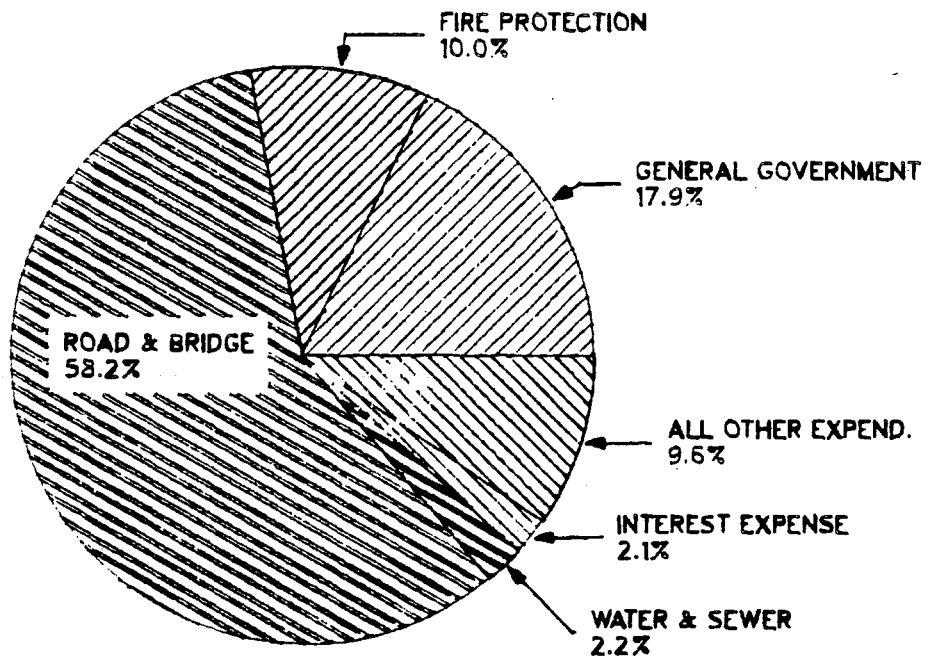


FIGURE 8

TOWNS - FEBRUARY 1983

REVENUES AND EXPENDITURES

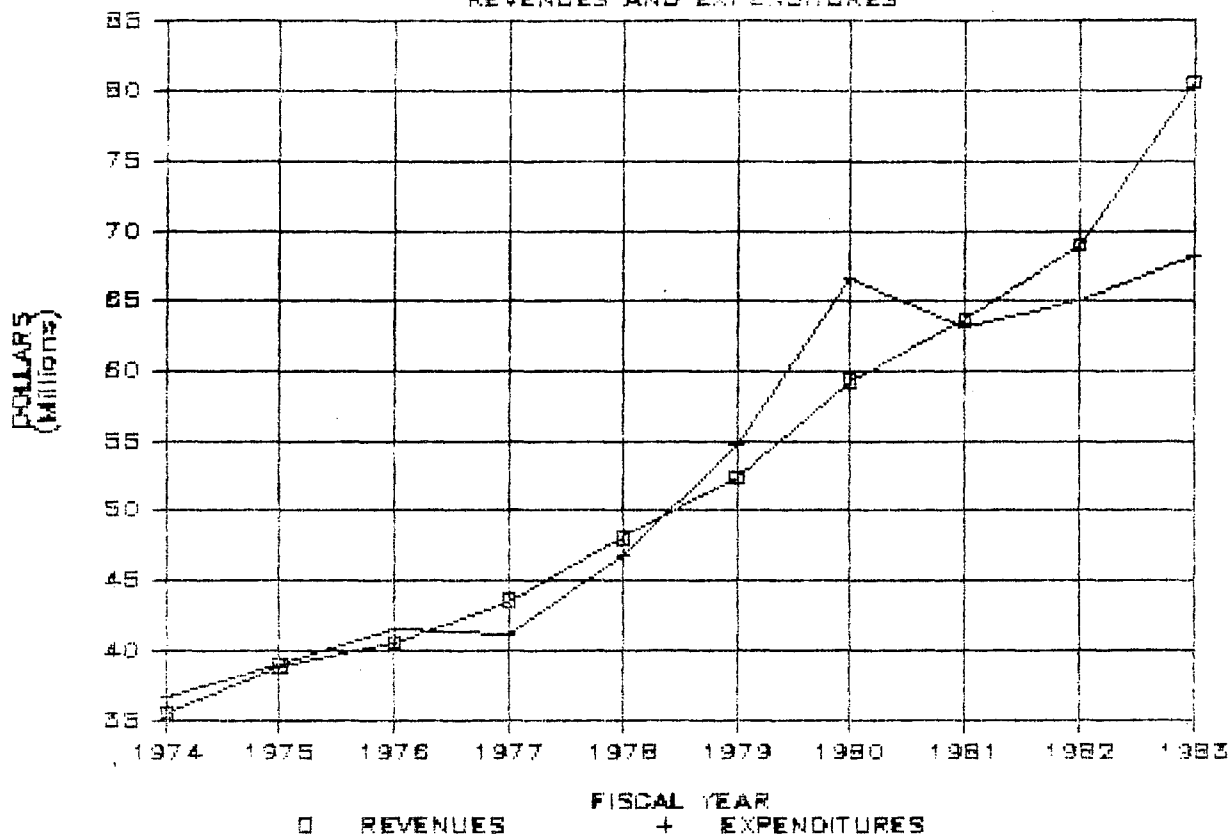


FIGURE 9

TOWNS - FEBRUARY 1983

BONDED INDEBTEDNESS

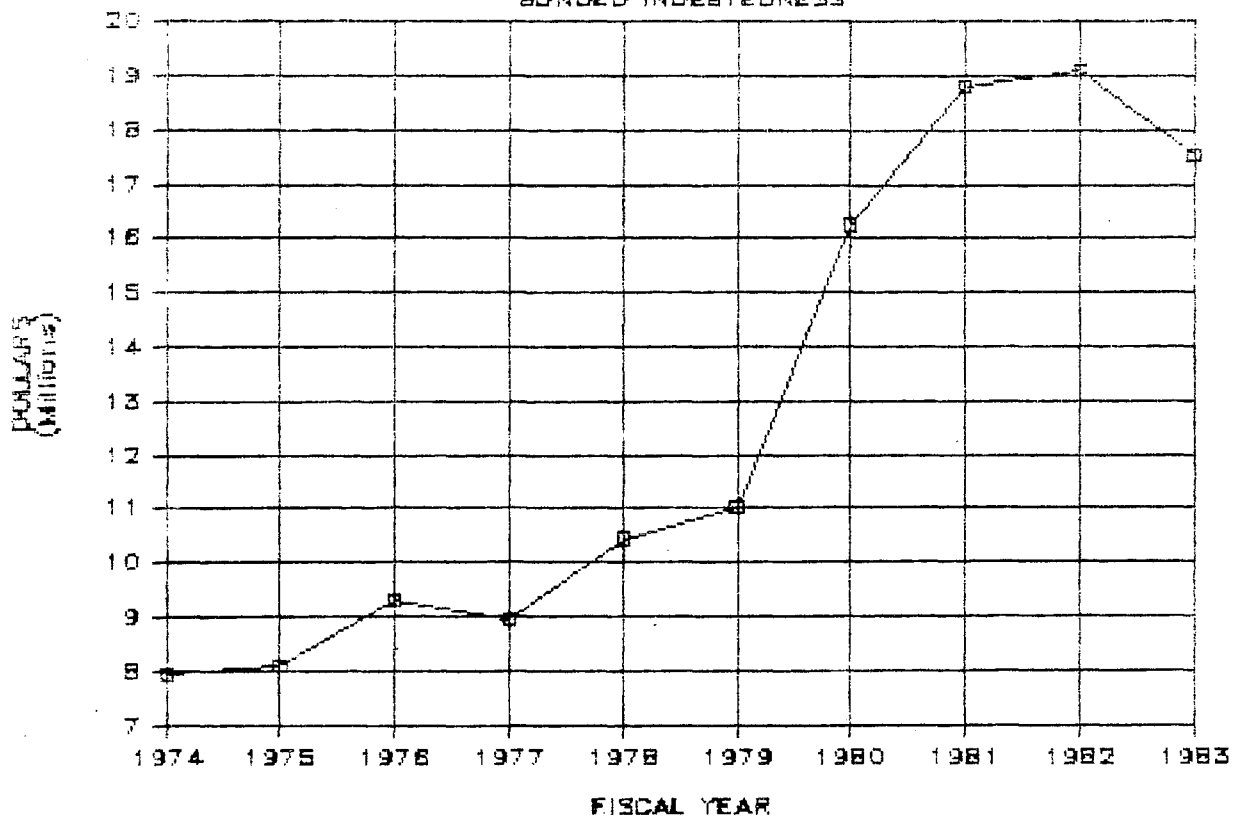


TABLE 14
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE TOWNS
FOR THE FISCAL YEARS ENDED FEBRUARY 28, 1979, 1980, 1981, 1982 AND 1983

GOVERNMENTAL FUNDS	1979	x	1980	x	1981	x	1982	x	1983 (1)	x
REVENUES										
TAXES	19,946,539	38.1x	22,978,663	38.7x	26,808,288	42.1x	30,827,863	44.7x	35,200,062	43.7x
SPECIAL ASSESSMENTS	1,186,734	2.3x	1,383,211	2.3x	1,215,686	1.9x	2,053,247	3.0x	1,771,705	2.2x
LICENSES AND PERMITS	406,394	0.8x	597,667	1.0x	527,713	0.8x	573,989	0.8x	454,623	0.6x
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	6,688,607	12.8x	6,655,073	11.2x	5,598,338	8.8x	6,004,359	8.7x	5,542,268	6.9x
STATE GRANTS	20,221,518	38.6x	22,427,015	37.8x	24,050,333	37.8x	21,062,016	30.6x	27,222,278	33.8x
COUNTY GRANTS	457,561	0.9x	681,003	1.1x	531,295	0.8x	1,275,201	1.9x	1,096,214	1.4x
LOCAL UNITS GRANTS	111,339	0.2x	124,090	0.2x	235,058	0.4x	1,104,388	1.6x	1,993,656	2.5x
TOTAL INTERGOVERNMENTAL REVENUES	27,479,025	52.5x	29,887,181	50.4x	30,415,024	47.8x	29,445,964	42.7x	35,854,416	44.5x
CHARGES FOR SERVICES	1,631,545	3.1x	1,859,285	3.1x	1,796,060	2.8x	1,997,462	2.9x	1,987,885	2.5x
FINES AND FORFEITS	.....	...	.....	...	.....	...	.....	...	.....	...
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	1,067,152	2.0x	1,390,675	2.3x	2,086,431	3.3x	2,849,116	4.1x	3,193,411	4.0x
ALL OTHER REVENUES	636,095	1.2x	1,213,986	2.0x	790,675	1.2x	1,158,638	1.7x	2,105,700	2.6x
TOTAL REVENUES	52,353,484	100.0x	59,310,668	100.0x	63,639,877	100.0x	68,906,279	100.0x	80,567,802	100.0x
OTHER SOURCES										
BORROWING	2,409,306		6,229,550		5,576,775		2,880,245		2,836,250	
TOTAL REVENUES AND BORROWING	54,762,790		65,540,218		69,216,652		71,786,524		83,404,052	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	7,956,693	14.5x	8,531,856	12.8x	10,157,931	16.1x	9,998,918	15.4x	12,203,273	17.9x
PUBLIC SAFETY	4,505,684	8.2x	4,809,355	7.2x	5,619,813	8.9x	6,643,240	10.2x	7,655,041	11.2x
STREETS AND HIGHWAYS	35,793,555	65.4x	42,118,585	63.3x	37,326,785	59.2x	37,877,056	58.2x	39,871,086	58.4x
SANITATION	.....	...	.....	...	.....	...	.....	...	.....	...
HEALTH AND HOSPITALS	.....	...	.....	...	.....	...	.....	...	.....	...
WELFARE	.....	...	.....	...	.....	...	.....	...	.....	...
EDUCATION	.....	...	.....	...	.....	...	.....	...	.....	...
LIBRARIES	.....	...	.....	...	.....	...	.....	...	.....	...
RECREATION AND PARKS	.....	...	.....	...	.....	...	.....	...	.....	...
CONSERVATION OF NATURAL RESOURCES	.....	...	.....	...	.....	...	.....	...	.....	...
URBAN REDEVELOPMENT AND HOUSING	.....	...	.....	...	.....	...	.....	...	.....	...
MISCELLANEOUS EXPENDITURES	5,835,177	10.7x	10,262,991	15.4x	8,810,558	14.0x	9,167,440	14.1x	7,035,510	10.3x
INTEREST AND FISCAL CHARGES	599,235	1.1x	836,603	1.3x	1,154,836	1.8x	1,355,746	2.1x	1,485,565	2.2x
TOTAL EXPENDITURES	54,690,344	100.0x	66,559,390	100.0x	63,069,923	100.0x	65,042,400	100.0x	68,250,475	100.0x
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	1,515,194		1,222,006		2,194,980		2,816,054		3,854,189	
TOTAL EXPENDITURES AND DEBT REDEMPTION	56,205,538		67,781,396		65,264,903		67,858,454		72,104,664	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1	10,442,511		11,014,380		16,246,454		18,810,806		19,106,768	
ISSUED	1,893,167		5,770,258		4,888,966		2,126,300		2,411,214	
PAID	1,250,904		805,136		989,260		1,932,634		2,616,460	
TRANSFERS AND ADJUSTMENTS	(70,394)		266,952		(1,335,354)		102,296		(1,359,906)	
OUTSTANDING DECEMBER 31	11,014,380		16,246,454		18,810,806		19,106,768		17,541,616	

NOTE: (1) FEDERAL REVENUE SHARING HAS BEEN RESTATED FOR THE ESTIMATED TOWNS IN THE 1983 REPORT.
THE AMOUNTS SHOWN HERE ARE THE RESULTS OF THIS RESTATEMENT.

TABLE 15
 BONDED INDEBTEDNESS OF THE TOWNS
 FOR THE FISCAL YEARS ENDED MARCH 1, 1974 TO FEBRUARY 28, 1983

YEAR	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS
1974	5,137,558	2,768,761	...	39,731	7,946,050
1975	5,253,938	2,658,773	1,000	180,662	8,094,373
1976	5,140,350	3,943,292	1,200	221,611	9,306,453
1977	4,828,246	3,781,181	110,238	238,476	8,958,141
1978	5,111,938	4,963,014	93,932	273,627	10,442,511
1979	6,201,102	4,562,531	75,398	175,349	11,014,380
1980	1,738,028	12,925,259	718,982	864,185	16,246,454
1981	2,199,211	15,703,951	32,966	874,678	18,810,806
1982	2,941,475	14,859,763	12,296	1,293,234	19,106,768
1983	2,539,416	14,824,189	...	178,011	17,541,616

REVENUES, EXPENDITURES, AND DEBT

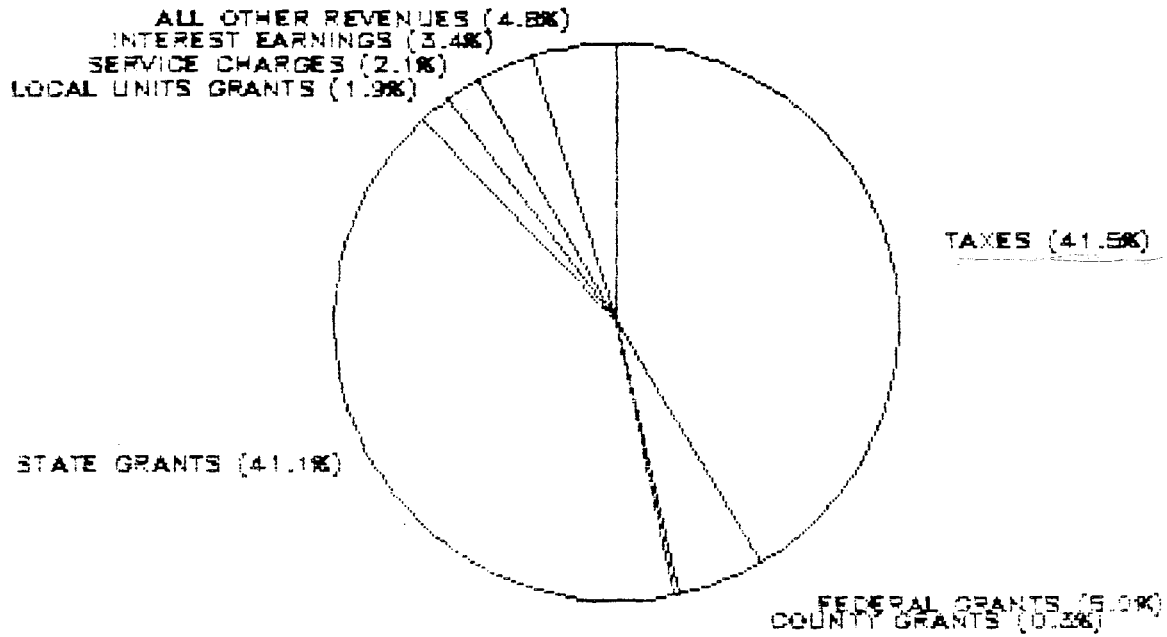
OF

THE SCHOOL DISTRICTS

FIGURE 10

SCHOOL DISTRICTS - JUNE 1983

REVENUES \$2,513,798,434



EXPENDITURES \$2,467,582,972

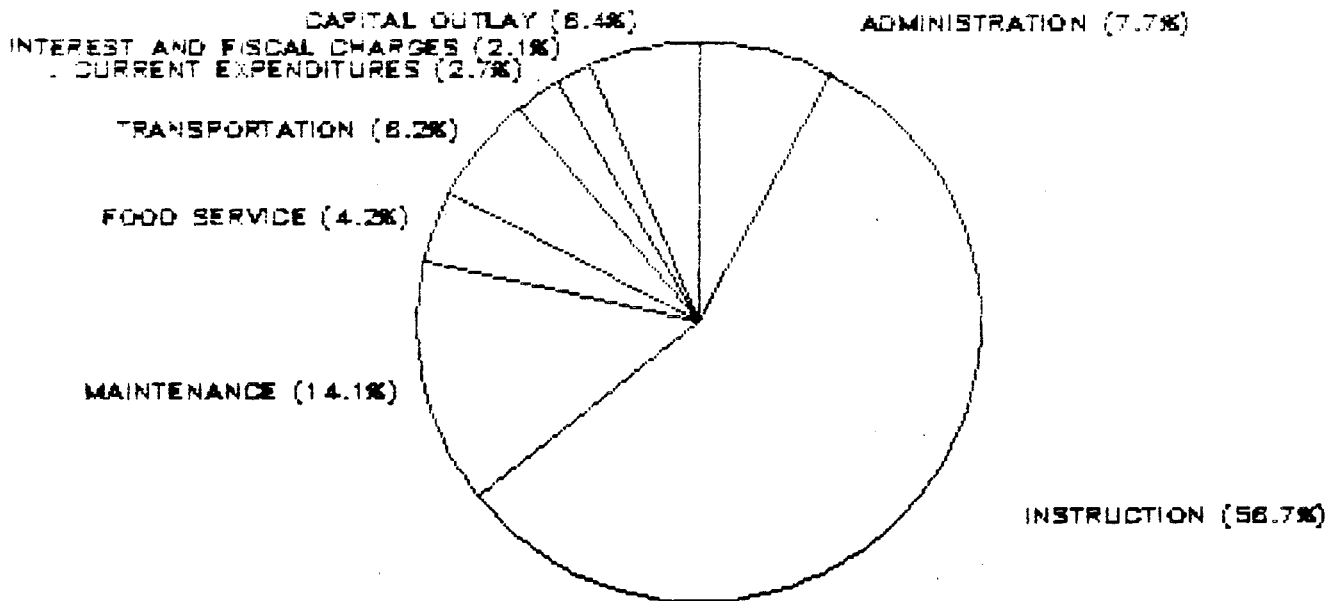


FIGURE 11

SCHOOL DISTRICTS - JUNE 1983

REVENUES AND EXPENDITURES

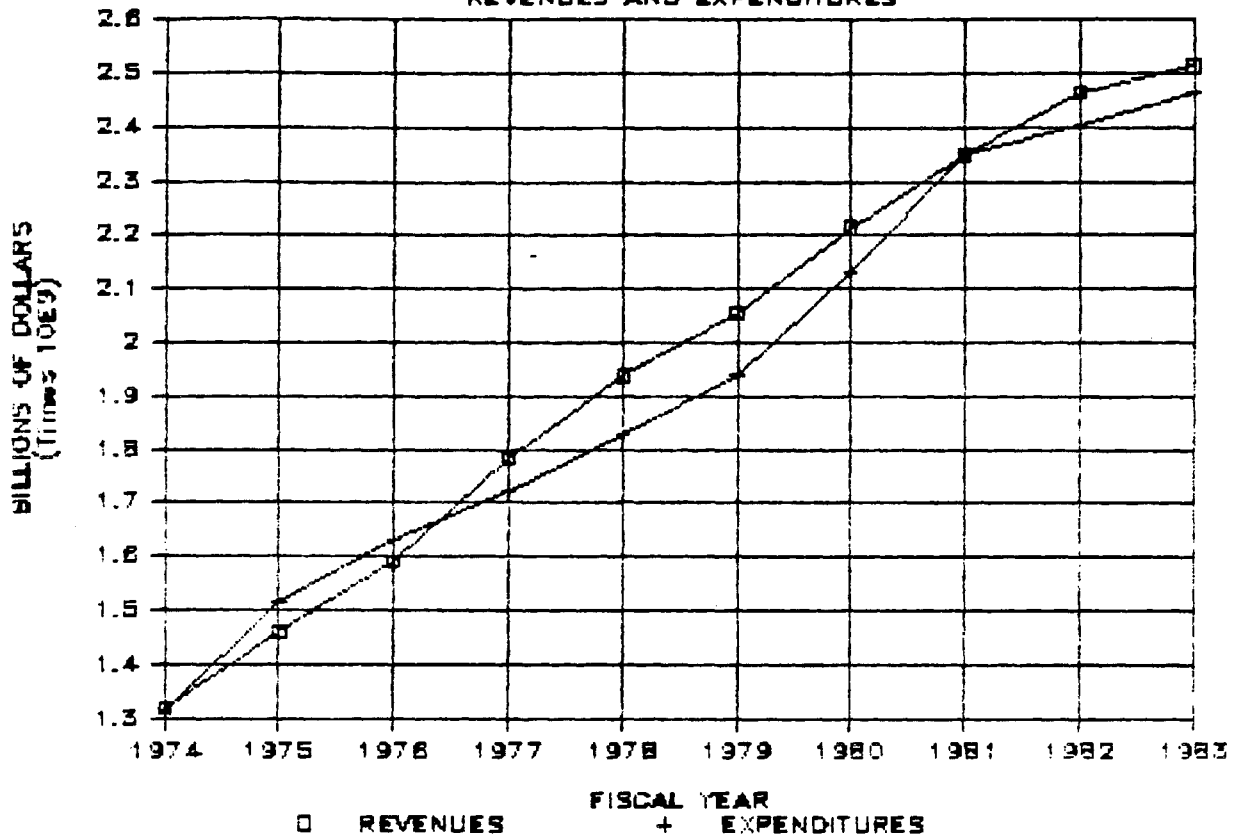


FIGURE 12

SCHOOL DISTRICTS - JUNE 1983

BONDED INDEBTEDNESS

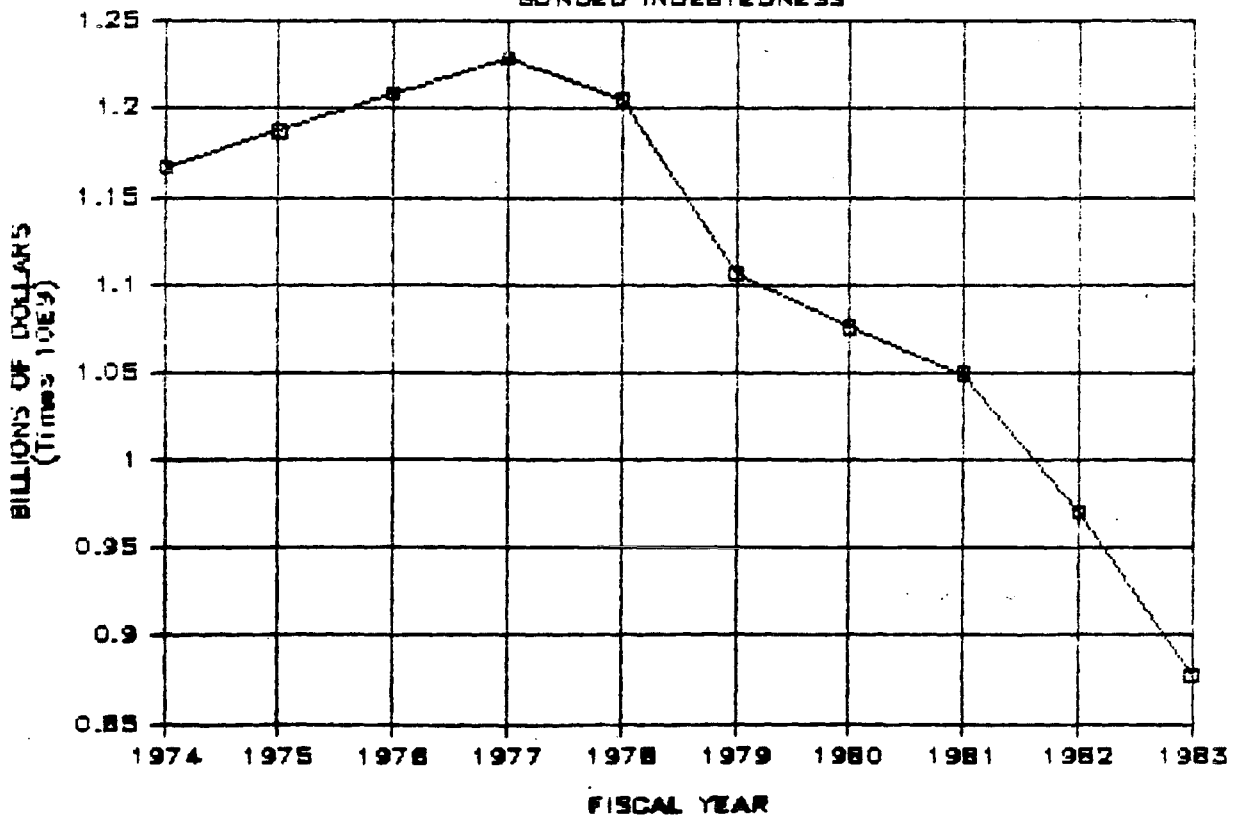


TABLE 16
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE SCHOOL DISTRICTS
FOR THE FISCAL YEARS ENDED JUNE 30, 1979, 1980, 1981, 1982 AND 1983

GOVERNMENTAL FUNDS	1979	%	1980	%	1981 (1)	%	1982 (1)	%	1983 (1)	%
REVENUES										
TAXES	639,046,164	31.1%	662,441,468	29.9%	640,102,610	27.3%	589,922,191	23.9%	1,042,723,097	41.5%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	114,911,134	5.6%	131,587,351	5.9%	145,387,749	6.2%	121,382,518	4.9%	125,397,043	5.0%
STATE GRANTS	1,091,361,135	53.1%	1,172,494,350	52.9%	1,260,457,312	53.7%	1,452,603,744	58.9%	1,032,451,186	41.1%
COUNTY GRANTS	4,477,763	0.2%	6,697,224	0.3%	9,348,915	0.4%	7,687,355	0.3%	7,182,220	0.3%
LOCAL UNITS GRANTS	17,793,548	0.9%	18,919,288	0.9%	15,554,755	0.7%	33,969,379	1.4%	46,569,456	1.9%
TOTAL INTERGOVERNMENTAL REVENUES	1,228,543,580	59.7%	1,329,698,213	60.0%	1,430,748,731	60.9%	1,615,642,996	65.5%	1,211,599,905	48.2%
TUITION, FEES AND ADMISSIONS	. (2).	...	. (2).	...	. (2).	...	43,979,481	1.8%	51,739,755	2.1%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	. (2).	...	. (2).	...	. (2).	...	103,072,201	4.2%	85,995,509	3.4%
ALL OTHER REVENUES	188,647,485	9.2%	222,811,709	10.1%	277,437,413	11.8%	112,361,196	4.6%	121,740,168	4.8%
TOTAL REVENUES	2,056,237,229	100.0%	2,214,951,390	100.0%	2,348,288,754	100.0%	2,464,978,065	100.0%	2,513,798,434	100.0%
BORROWING	60,603,948		53,946,108		52,741,320		24,985,607		22,567,579	
TOTAL REVENUES AND BORROWING	2,116,841,177		2,268,897,498		2,401,030,074		2,489,963,672		2,536,366,013	
EXPENDITURES										
CURRENT EXPENDITURES										
ADMINISTRATION	59,612,996	3.1%	65,777,057	3.1%	156,580,415	6.7%	204,473,702	8.5%	189,250,426	7.7%
INSTRUCTION	1,062,777,194	54.8%	1,142,493,482	53.6%	1,146,941,537	48.8%	1,333,287,284	55.5%	1,398,003,451	56.7%
MAINTENANCE	180,013,485	9.3%	197,529,971	9.3%	179,505,019	7.6%	332,618,024	13.8%	348,179,593	14.1%
FOOD SERVICE	87,500,384	4.5%	93,688,318	4.4%	107,672,912	4.6%	105,985,839	4.4%	104,216,420	4.2%
TRANSPORTATION	99,007,351	5.1%	116,836,610	5.5%	138,810,726	5.9%	151,990,808	6.3%	152,640,799	6.2%
UNALLOCATED CURRENT EXPENDITURES	238,430,632	12.3%	268,745,606	12.6%	384,456,600	16.4%	64,604,985	2.7%	65,718,822	2.7%
INTEREST AND FISCAL CHARGES	55,790,311	2.9%	57,537,248	2.7%	52,702,541	2.2%	50,900,837	2.1%	50,614,331	2.1%
TOTAL CURRENT EXPENDITURES	1,783,132,353	92.0%	1,942,608,292	91.2%	2,166,669,750	92.3%	2,243,861,479	93.4%	2,308,623,842	93.6%
CAPITAL OUTLAY										
BUILDING CONSTRUCTION	....	...	....	...	....	...	53,728,064	2.2%	46,703,106	1.9%
ALL OTHER CAPITAL OUTLAY	....	...	....	...	....	...	104,945,628	4.4%	112,256,024	4.5%
TOTAL CAPITAL OUTLAY	155,427,905	8.0%	187,827,495	8.8%	181,250,171	7.7%	158,673,692	6.6%	158,959,130	6.4%
TOTAL EXPENDITURES	1,938,560,258	100.0%	2,130,435,787	100.0%	2,347,919,921	100.0%	2,402,535,171	100.0%	2,467,582,972	100.0%
DEBT REDEMPTION - PRINCIPAL	87,536,776		86,238,455		84,969,194		86,769,480		88,687,961	
TOTAL EXPENDITURES AND DEBT REDEMPTION	2,026,097,034		2,216,674,242		2,432,689,115		2,489,304,651		2,556,270,933	
SUMMARY OF BONDED INDEBTEDNESS TRANSACTIONS										
OUTSTANDING JULY 1,	1,205,530,784		1,106,437,611		1,075,825,329		1,049,192,855		970,374,145	
ADJUSTMENTS	(72,513,698)		1,184,022		1,228,523		(17,034,837)		(31,506,938)	
ISSUED	60,957,301		54,442,151		57,108,197		24,985,607		22,952,880	
PAID	87,536,776		86,238,455		84,969,194		86,769,480		84,054,347	
OUTSTANDING JUNE 30,	1,106,437,611		1,075,825,329		1,049,192,855		970,374,145		877,765,740	

NOTE: (1) THE DATA FOR 1981, 1982 AND 1983 IS NOT COMPARABLE TO PREVIOUS YEARS DUE TO CLASSIFICATION CHANGES MADE BY THE DEPARTMENT OF EDUCATION.
(2) INCLUDED IN THE "ALL OTHER" CATEGORY FOR THIS PERIOD.

TABLE 17
REVENUES AND EXPENDITURES OF THE SCHOOL DISTRICTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

GOVERNMENTAL FUNDS	SCHOOL DISTRICTS	A.V.T.I.	TOTAL
REVENUES			
TAXES	1,039,990,231	2,732,866	1,042,723,097
INTERGOVERNMENTAL REVENUES			
FEDERAL GRANTS	110,108,184	15,288,859	125,397,043
STATE GRANTS	919,736,020	112,715,166	1,032,451,186
COUNTY GRANTS	7,182,220	....	7,182,220
LOCAL UNITS GRANTS	45,501,625	1,067,831	46,569,456
TOTAL INTERGOVERNMENTAL REVENUES	1,082,528,049	129,071,856	1,211,599,905
TUITION, FEES AND ADMISSIONS	26,823,142	24,916,613	51,739,755
MISCELLANEOUS REVENUES			
INTEREST EARNINGS	81,049,182	4,946,327	85,995,509
ALL OTHER REVENUES	104,085,196	17,654,972	121,740,168
TOTAL REVENUES	2,334,475,800	179,322,634	2,513,798,434
BORROWING	22,027,579	540,000	22,567,579
TOTAL REVENUES AND BORROWING	2,356,503,379	179,862,634	2,536,366,013
EXPENDITURES			
CURRENT EXPENDITURES			
ADMINISTRATION	176,615,434	12,634,992	189,250,426
INSTRUCTION	1,286,773,647	111,229,804	1,398,003,451
MAINTENANCE	329,242,961	18,936,632	348,179,593
FOOD SERVICE	101,915,545	2,300,875	104,216,420
TRANSPORTATION	152,480,205	160,594	152,640,799
UNALLOCATED CURRENT EXPENDITURES	52,064,251	13,654,571	65,718,822
INTEREST AND FISCAL CHARGES	47,737,838	2,876,493	50,614,331
TOTAL CURRENT EXPENDITURES	2,146,829,881	161,793,961	2,308,623,842
CAPITAL OUTLAY			
BUILDING CONSTRUCTION	40,974,101	5,729,005	46,703,106
ALL OTHER CAPITAL OUTLAY	97,824,232	14,431,792	112,256,024
TOTAL CAPITAL OUTLAY	138,798,333	20,160,797	158,959,130
TOTAL EXPENDITURES	2,285,628,214	181,954,758	2,467,582,972
DEBT REDEMPTION - PRINCIPAL	81,470,178	7,217,783	88,687,961
TOTAL EXPENDITURES AND DEBT REDEMPTION	2,367,098,392	189,172,541	2,556,270,933

REVENUES, EXPENDITURES, AND DEBT

OF

SPECIAL DISTRICTS

(OTHER AGENCIES)

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
AGRICULTURAL SOCIETIES													
COUNTY FAIRS	267,900	....	1,482,085	1,749,985	3,774,107	89,004	1,214,910	6,828,006	392,987	7,221,793
TOTAL	0	0	0	267,900	0	1,482,085	1,749,985	3,774,107	89,004	1,214,910	6,828,006	392,987	7,221,793
AIRPORT COMMISSIONS													
BAUDETTE - LAKE OF THE WOODS	565,095	....	....	565,095	2,550	3,229	100	570,974	....	570,974
CHISHOLM - HIBBING	FAILED	TO	REPORT	....	....	....	....	....
EVELETH - VIRGINIA	324,229	....	173,138	497,367	6,931	2,354	....	506,652	....	506,652
TOTAL	0	0	0	889,324	0	173,138	1,062,462	9,481	5,583	100	1,077,626	0	1,077,626
CONSERVATION DISTRICTS													
LAKE MINNETONKA	64,992	64,992	....	....	44,647	109,639	....	109,639
WHITE BEAR LAKE	26,933	26,933	....	206	....	27,219	....	27,219
TOTAL	0	0	0	0	0	91,925	91,925	0	206	44,647	136,858	0	136,858
DRAINAGE & CONSERVANCY DISTRICTS													
AITKIN	803	....	803	....	803
RUSHFORD AREA	14	....	....	....	....	....	....	....	....	....	14	....	14
WILKIN
TOTAL	14	0	0	0	0	0	0	0	803	0	817	0	817
HOUSING & REDEVELOPMENT AUTHORITIES - SECTION 0													
ALBERT LEA	142,340	....	....	....	142,340	....	333	....	142,681	....	142,681
BECKER COUNTY	67,121	....	....	....	67,121	....	543	....	67,664	....	67,664
BIG STONE COUNTY	50,401	....	....	....	50,401	....	....	....	50,401	....	50,401
BLUE EARTH COUNTY	164,578	....	....	....	164,578	....	7,399	640	172,617	....	172,617
BRAINERD	150,108	....	....	....	150,108	....	3,950	....	154,146	....	154,146
CASS COUNTY	120,921	....	....	....	120,921	....	921	....	121,842	....	121,842
CLAY COUNTY	260,914	....	....	....	260,914	....	4,750	....	273,672	....	273,672
CLEARWATER COUNTY	159,314	....	....	....	159,314	....	2,118	....	161,432	....	161,432
CLOQUET	136,720	....	....	....	136,720	....	2,063	....	139,591	....	139,591
CROOKSTON	137,533	....	....	....	137,533	....	7,651	....	145,184	....	145,184
DAKOTA COUNTY	4,006,733	....	....	....	4,006,733	....	67,041	....	4,073,774	....	4,073,774
DETROIT LAKES	75,545	....	....	....	75,545	....	2,866	....	78,411	....	78,411
DOUGLAS COUNTY	80,512	....	....	....	80,512	....	....	....	80,512	....	80,512
EAST GRAND FORKS	180,031	....	....	....	180,031	....	2,370	....	190,401	....	190,401
FERGUS FALLS	267,534	....	....	....	267,534	....	429	....	267,963	....	267,963
ITASCA COUNTY	FAILED	TO	REPORT	....	....	....	....	....
WANDIYOH1 COUNTY	FAILED	TO	REPORT	....	....	....	....	....
KOOCHICING COUNTY	79,350	....	....	....	79,350	....	3,138	....	82,488	....	82,488
MAKATO	FAILED	TO	REPORT	....	....	....	....	....
NEEKER COUNTY	FAILED	TO	REPORT	....	....	....	....	....
MONTEVIDEO	25,302	....	....	....	25,302	....	1,420	....	26,722	....	26,722

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
AGRICULTURAL SOCIETIES																
COUNTIES FAIRS	5,554,620	....	....	....	134,479	5,689,099	1,071,217	559,508	7,319,824
TOTAL	0	0	0	0	0	0	0	5,554,620	0	0	0	134,479	5,689,099	1,071,217	559,508	7,319,824
AIRPORT COMMISSIONS																
BAUDETTE - LAKE OF THE WOODS	10,463	....	....	10,463	566,336	....	576,799
CHISHOLM - HIBBING
EVELETH - VIRGINIA	42,428	....	....	42,428	461,047	....	503,475
TOTAL	0	0	0	0	0	0	0	0	0	52,891	0	0	52,891	1,027,383	0	1,080,274
CONSERVATION DISTRICTS																
LAKE MINNETONKA	84,859	....	....	....	....	84,859	....	....	84,859
WHITE BEAR LAKE	20,618	....	....	....	....	20,618	....	....	20,618
TOTAL	0	0	0	0	0	0	0	105,477	0	0	0	0	105,477	0	0	105,477
DRAINAGE & CONSERVANCY DISTRICTS																
AITKIN	1,459	....	....	....	....	1,459	....	....	1,459
RUSHFORD AREA	150	....	....	....	....	150	....	....	150
WILKIN
TOTAL	0	0	0	0	0	0	0	1,609	0	0	0	0	1,609	0	0	1,609
HOUSING & REDEVELOPMENT AUTHORITIES - SECTION 8																
ALBERT LEA	147,696	....	....	....	147,696	2,939	....	150,635
BECKER COUNTY	61,269	....	....	....	61,269	....	....	61,269
BIG STONE COUNTY
BLUE EARTH COUNTY	171,852	....	....	....	171,852	1,926	....	173,778
BRAINERD	149,672	....	....	....	149,672	159	....	149,831
CASS COUNTY	119,456	....	....	....	119,456	....	....	119,456
CLAY COUNTY	271,379	....	....	....	271,379	4,403	....	275,782
CLEARWATER COUNTY	159,575	....	....	....	159,575	....	....	159,575
CLOQUET	130,406	....	....	....	130,406	....	....	130,406
CROOKSTON	137,907	....	....	....	137,907	....	....	137,907
DAKOTA COUNTY	3,987,378	....	....	....	3,987,378	1,504	....	3,988,882
DETROIT LAKES	77,014	....	....	....	77,014	2,239	....	79,253
DOUGLAS COUNTY	92,952	....	....	....	92,952	....	....	92,952
EAST GRAND FORKS	185,630	....	....	....	185,630	....	....	185,630
FERRIS FALLS	267,607	....	....	....	267,607	....	....	267,607
ITASCA COUNTY
KANDIYOHKI COUNTY
KOOCHICHING COUNTY	77,984	....	....	....	77,984	....	....	77,984
MANKATO
NEEKER COUNTY
MONTEVIDEO	26,816	....	....	....	26,816	....	....	26,816

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
MORRISON COUNTY	....	....	111,979	....	....	....	111,979	....	1,225	....	113,204	....	113,204
NORTHWEST MN MULTI-COUNTY	....	....	1,028,927	....	....	....	1,028,927	....	17,544	....	1,046,471	....	1,046,471
OTTER TAIL COUNTY	....	....	194,029	....	....	....	194,029	....	3,732	....	197,761	....	197,761
PLYMOUTH	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
RED WING	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
RENVILLE COUNTY	....	....	73,420	....	....	....	73,420	....	540	....	73,960	....	73,960
RICE COUNTY	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
SCOTT COUNTY	....	....	378,631	....	....	....	378,631	....	6,700	....	385,331	....	385,331
SOUTHEASTERN MN MULTICOUNTY	....	....	106,657	....	....	....	106,657	....	1,200	....	107,857	3,000	110,857
SOUTH ST PAUL	....	....	438,950	....	....	....	438,950	....	7,096	....	446,046	....	446,046
ST CLOUD	....	....	947,336	....	....	....	947,336	....	17,361	....	964,697	....	964,697
ST LOUIS PARK	....	....	475,113	....	....	....	475,113	....	10,399	....	485,512	....	485,512
ST PAUL	....	....	4,690,761	....	....	....	4,690,761	....	96,656	....	4,795,417	....	4,795,417
STEARNS COUNTY	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
TODD COUNTY	....	....	87,297	....	....	....	87,297	....	1,792	....	89,089	....	89,089
VIRGINIA	....	....	1,059,214	....	....	....	1,059,214	....	17,741	....	1,076,955	....	1,076,955
WINONA	....	....	35,752	....	....	....	35,752	....	....	....	35,752	....	35,752
TOTAL	0	0	15,765,119	0	0	0	15,765,119	0	289,002	640	16,055,561	3,000	16,058,561
HOUSING & REDEVELOPMENT AUTHORITIES - URBAN RENEWAL													
ANDKA	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
RUSTIN	....	....	84,834	....	....	....	84,834	....	1,130	....	85,964	....	85,964
BLOOMINGTON	190,609	....	883,386	40,962	....	....	924,348	1,000	82,247	46,000	1,253,004	....	1,253,004
BUFFALO	220,348	....	....	....	....	....	....	....	43,626	0,815	272,789	87,357	360,146
CARVER COUNTY	....	....	....	....	15,471	....	15,471	....	....	....	15,471	....	15,471
CHASKA	11,284	....	....	....	....	122,712	122,712	....	1,740	....	135,744	....	135,744
CLOQUET	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
CRYSTAL	21,506	....	....	11,591	....	4,003	15,594	....	4,705	2,422	44,227	....	44,227
DULUTH	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
EDINA	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
FARMINGTON	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
FRIDLEY	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
GAYLORD	17,119	....	137,416	....	....	....	137,416	200	1,123	60,505	216,443	37,500	253,943
GOLDEN VALLEY	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
GRANITE FALLS	70,697	....	....	....	....	....	....	....	17,900	7,120	103,725	....	103,725
GRANT COUNTY	....	....	52,815	....	....	....	52,815	....	776	....	53,591	....	53,591
HASTINGS	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
LE SUEUR	....	....	144,005	....	....	....	144,005	....	1,041	....	145,926	....	145,926
KENNETONKA	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
MONTICELLO	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
MOUNTAIN IRON	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
POWER COUNTY	16,676	....	....	12,740	....	3,433	16,173	12,734	21,006	266,612	333,281	....	333,281
NEW HOPE	89,242	....	....	....	....	....	....	....	40,854	....	130,096	....	130,096
NORTHFIELD	56,322	....	....	0,327	....	....	0,327	....	9,175	730	74,562	....	74,562
PLYMOUTH	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
RICHFIELD	530,485	....	124,009	24,600	....	....	149,409	....	548,114	465,756	1,701,844	....	1,701,844

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
MORRISON COUNTY	113,438	....	....	....	113,438	....	....	113,438
NORTHWEST MN MULTI-COUNTY	681,292	....	....	....	681,292	....	....	681,292
OTTER TAIL COUNTY	285,247	....	....	....	285,247	....	....	285,247
PLYMOUTH	FAILED	TO	REPORT	....	....	....	....	....	....	....
RED WING	FAILED	TO	REPORT	....	....	....	....	....	....	....
RENVILLE COUNTY	73,959	....	....	....	73,959	....	....	73,959
RICE COUNTY	FAILED	TO	REPORT	....	....	....	....	....	....	....
SCOTT COUNTY	378,643	....	....	....	378,643	....	....	378,643
SOUTHEASTERN MN MULTI-COUNTY	186,714	....	....	....	186,714	....	....	186,714
SOUTH ST PAUL	434,923	....	....	....	434,923	....	....	434,923
ST CLOUD	989,512	....	....	....	989,512	....	....	989,512
ST LOUIS PARK	458,716	....	....	....	458,716	123	....	458,839
ST PAUL	4,728,493	....	....	....	4,728,493	21,244	....	4,741,737
STEARNS COUNTY	FAILED	TO	REPORT	....	....	....	....	....	....	....
TODD COUNTY	88,476	....	....	....	88,476	....	....	88,476
VIRGINIA	1,865,871	....	....	....	1,865,871	9,317	....	1,874,388
WINDONA	35,271	....	....	....	35,271	....	....	35,271
TOTAL	0	0	0	0	0	0	0	0	15,264,428	0	0	0	15,264,428	43,854	0	15,388,282
HOUSING & REDEVELOPMENT AUTHORITIES - URBAN RENEWAL																
ANDOKA	FAILED	TO	REPORT	....	....	....	....	....	....	....
AUSTIN	84,451	....	....	....	84,451	....	....	84,451
BLOOMINGTON	1,897,737	....	....	33,738	1,131,475	387,884	5,888	1,443,479
BUFFALO	16,568	....	....	76,495	93,863	467,598	15,388	575,961
CARVER COUNTY	8,298	....	....	....	8,298	....	....	8,298
CHASKA	13,457	....	....	....	13,457	113,318	....	126,775
CLOQUET	FAILED	TO	REPORT	....	....	....	....	....	....	....
CRYSTAL	28,389	....	....	....	28,389	....	....	28,389
DULUTH	FAILED	TO	REPORT	....	....	....	....	....	....	....
EDINA	FAILED	TO	REPORT	....	....	....	....	....	....	....
FARMINGTON	FAILED	TO	REPORT	....	....	....	....	....	....	....
FRIDLEY	FAILED	TO	REPORT	....	....	....	....	....	....	....
BAYLORD	197,674	....	....	11,524	289,198	....	....	289,198
GOLDEN VALLEY	FAILED	TO	REPORT	....	....	....	....	....	....	....
GRANITE FALLS	46,795	....	....	18,575	57,378	48,527	21,667	119,564
GRANT COUNTY	51,485	....	....	....	51,485	....	....	51,485
HASTINGS	FAILED	TO	REPORT	....	....	....	....	....	....	....
LE SUEUR	145,592	....	....	....	145,592	....	....	145,592
MINNETONKA	FAILED	TO	REPORT	....	....	....	....	....	....	....
MONTECELLO	FAILED	TO	REPORT	....	....	....	....	....	....	....
MOUNTAIN IRON	FAILED	TO	REPORT	....	....	....	....	....	....	....
WOMER COUNTY	258,389	....	....	....	258,389	16,979	....	267,288
NEW HOPE	45,414	....	....	73,898	119,312	....	....	119,312
NORTHFIELD	44,883	....	....	....	44,883	....	....	44,883
PLYMOUTH	FAILED	TO	REPORT	....	....	....	....	....	....	....
RICHFIELD	196,363	....	....	265,522	461,885	1,228,316	575,378	2,257,579

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
ROBINSDALE	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
ROSEMOUNT	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
ST PAUL	633,868	....	....	2,268,617	....	958,223	3,218,840	54,338	499,877	3,237,968	7,644,891	3,158,008	10,794,891
SAAK RAPIDS	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
SHAROPEE	10,223	....	....	1,458	....	....	1,458	....	176,856	....	187,737	....	187,737
SPRING LAKE PARK	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
WINDONA	182,825	....	....	....	....	....	....	....	9,517	....	111,542	....	111,542
TOTAL	1,994,404	0	1,427,345	2,368,375	15,471	1,888,371	4,891,562	69,872	1,459,775	4,896,824	12,518,837	3,274,857	15,785,694
LIBRARY DISTRICTS													
ARNDORHEAD	315,636	....	....	621,556	....	....	621,556	28,783	59,340	168	1,025,583	....	1,025,583
CROW RIVER	167,836	....	....	98,618	....	181,651	280,269	....	5,589	38,139	482,953	....	482,953
EAST CENTRAL	275,498	....	....	201,150	....	940	282,898	....	24,985	18,764	521,337	....	521,337
GREAT RIVER	279,854	....	....	413,624	787,848	....	1,128,664	4,862	38,781	41,746	1,477,987	....	1,477,987
KITCHEBAMI	167,865	....	....	216,922	....	67,892	284,814	....	28,752	6,199	486,838	....	486,838
LAKE AGASSIZ	363,127	....	....	199,287	....	304,418	499,785	15,955	18,856	3,968	893,611	....	893,611
NELSA	....	....	....	1,532,840	....	18,738	1,542,778	....	293,858	9,757	1,845,593	....	1,845,593
NORTHWEST	56,480	....	....	145,854	....	112,873	258,727	7,190	11,615	4,869	338,881	....	338,881
PLUM CREEK	....	....	18,835	118,295	....	....	137,130	72,847	6,858	429	216,464	....	216,464
SALCO	111,348	....	....	334,945	....	....	334,945	....	28,322	222	466,837	....	466,837
TRAVERSE DES STOUT	....	....	31,362	156,960	....	....	188,322	183,219	630	6,887	298,978	....	298,978
VIKING	214,345	....	....	182,532	....	....	182,532	....	35,792	1,267	433,936	....	433,936
WESTERN PLAINS	215,982	....	12,949	46,697	....	11,288	78,854	1,975	8,881	2,534	299,346	....	299,346
TOTAL	2,166,311	0	63,146	4,268,480	787,848	685,728	5,724,386	234,831	535,699	126,869	8,787,296	0	8,787,296
PORT AUTHORITIES													
WINDONA	88,391	....	....	....	....	....	....	74,494	78,383	4,491	237,679	275,000	512,679
TOTAL	88,391	0	0	0	0	0	0	74,494	78,383	4,491	237,679	275,000	512,679
RAILROAD AUTHORITIES													
HENNEPIN COUNTY	1,788,512	....	....	....	....	485,942	485,942	....	....	7,867	2,114,321	....	2,114,321
MINNESOTA VALLEY	....	....	....	....	8,888	1,888	9,888	....	....	11,325	28,325	....	28,325
TOTAL	1,788,512	0	0	0	8,888	486,942	414,942	0	0	19,192	2,134,646	0	2,134,646
RECREATION AUTHORITIES													
ELY RECREATION BOARD	....	....	1,856	....	....	21,460	22,516	17,411	2,116	5,197	47,240	....	47,240
HENNEPIN COUNTY PARK	3,989,812	....	....	986,538	138,888	2,139,548	3,256,886	593,378	351,419	226,938	8,417,625	....	8,417,625
HIBBING JOINT REC BOARD	328,832	....	....	....	....	248,476	248,476	121,427	....	12,859	694,794	....	694,794
TOTAL	4,383,844	0	1,856	986,538	138,888	2,481,484	3,519,878	732,280	353,535	244,994	9,159,659	0	9,159,659
REGIONAL DEVELOPMENT COMMISSIONS													
ARNDORHEAD	233,234	....	667,552	1,744,659	23,828	131,889	2,566,248	....	23,333	174,793	2,997,688	....	2,997,688

TABLE 19
THE SPECIAL DISTRICTS
CLASSIFICATION OF EXPENDITURES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEM.
ROBBINSDALE	FAILED	TO	REPORT	....	....	....	....	....	....	....
ROSEMOUNT	FAILED	TO	REPORT	....	....	....	....	....	....	....
ST PAUL	5,970,336	....	....	13,900	5,984,236	3,157,338	....	9,141,574
SAUK RAPIDS	FAILED	TO	REPORT	....	....	....	....	....	....	....
SHAKOPEE	10,516	....	....	....	10,516	617,565	....	636,081
SPRING LAKE PARK	FAILED	TO	REPORT	....	....	....	....	....	....	....
WINONA	100,653	....	....	....	100,653	....	....	100,653
TOTAL	0	0	0	0	0	0	0	0	0,315,952	0	0	485,652	8,001,604	5,940,645	617,345	15,359,594
LIBRARY DISTRICTS																
ARROWHEAD	1,007,410	....	....	....	....	....	....	1,007,410	....	....	1,007,410
CROW RIVER	488,157	....	....	....	....	....	....	488,157	....	....	488,157
EAST CENTRAL	510,665	....	....	....	....	....	....	510,665	3,715	....	522,380
GREAT RIVER	1,404,046	....	....	....	....	....	....	1,404,046	....	....	1,404,046
RITCHEGAMI	451,210	....	....	....	....	....	....	451,210	20,370	....	471,580
LAKE AGASSIZ	854,170	....	....	....	....	....	....	854,170	33,945	....	890,115
MELSA	1,514,339	....	....	....	....	....	....	1,514,339	....	....	1,514,339
NORTHWEST	324,067	....	....	....	....	....	....	324,067	6,564	....	330,631
PLUM CREEK	270,161	....	....	....	....	....	....	270,161	30,470	....	300,631
SELCO	400,066	....	....	....	....	....	....	400,066	7,000	....	415,066
TRAVERSE DES SOUX	290,902	....	....	....	....	....	....	290,902	....	....	290,902
VIKINGS	367,104	....	....	....	....	....	....	367,104	130,053	....	505,957
WESTERN PLAINS	320,260	....	....	....	....	....	....	320,260	....	....	320,260
TOTAL	0	0	0	0	0	8,307,445	0	0	0	0	0	0	8,307,445	242,917	0	8,550,362
PORT AUTHORITIES																
WINONA	79,646	83,169	162,815	....	26,517	189,332
TOTAL	0	0	0	0	0	0	0	0	0	0	79,646	83,169	162,815	0	26,517	189,332
RAILROAD AUTHORITIES																
HENNEPIN COUNTY	335,401	....	335,401	15,500	....	350,901
MINNESOTA VALLEY	561	....	561	....	....	561
TOTAL	0	0	0	0	0	0	0	0	0	0	335,962	0	335,962	15,500	0	351,462
RECREATION AUTHORITIES																
ELY RECREATION BOARD	52,090	....	....	....	....	....	52,090	1,045	....	53,935
HENNEPIN COUNTY PARK	5,413,064	....	....	....	....	51,207	5,464,271	3,154,349	500,000	9,118,628
HIBBING JOINT REC BOARD	660,006	....	....	....	....	....	660,006	21,156	....	681,262
TOTAL	0	0	0	0	0	0	6,125,240	0	0	0	0	51,207	6,176,447	3,177,350	500,000	9,853,737
REGIONAL DEVELOPMENT COMMISSIONS																
ARROWHEAD	613,470	....	23,000	470,510	....	....	15,102	50,237	36,667	....	1,724,190	....	2,933,352	....	75,340	3,000,632

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
EAST CENTRAL MINNESOTA	55,523	....	60,447	975,698	....	21,463	1,057,608	2,175	5,546	2,691	1,123,543	....	1,123,543
HEADWATERS	42,005	....	65,534	509,935	8,683	....	584,152	....	7,374	1,146	634,677	....	634,677
METROPOLITAN COUNCIL	5,738,568	....	14,764,179	7,453,857	....	849,100	23,067,136	....	6,049,868	335,153	35,190,725	....	35,190,725
NORTHWEST	75,928	....	36,382	709,456	....	6,591	752,429	....	9,867	20,084	858,308	....	858,308
REGION FIVE	36,567	....	822,504	45,101	....	70,825	937,630	....	12,332	7,388	993,917	....	993,917
REGION NINE	197,967	....	92,248	898,161	....	20,979	1,011,388	9,518	33,920	27,691	1,286,484	....	1,286,484
SIX EAST	96,928	....	575,410	72,878	....	....	648,288	....	27,368	30,285	802,861	....	802,861
SOUTHWEST	94,738	....	99,726	612,451	....	....	712,177	20,989	....	24,217	852,121	....	852,121
UPPER MINNESOTA VALLEY	55,295	....	4,314	520,661	....	11,092	536,067	....	2,639	10,123	604,124	....	604,124
TOTAL	6,626,753	0	17,188,296	13,542,857	31,703	1,110,259	31,873,115	32,682	6,178,239	633,571	45,344,360	0	45,344,360
SANITATION DISTRICTS													
MOSQUITO CONTROL DISTRICT	....	....	....	....	2,763,629	....	2,763,629	....	2,898	3,884	2,769,611	....	2,769,611
TOTAL	0	0	0	0	2,763,629	0	2,763,629	0	2,898	3,884	2,769,611	0	2,769,611
SOIL & WATER CONSERVATION DISTRICTS													
AITKIN	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
ANDONA	....	....	....	....	....	....	....	....	....	11,439	11,439	....	11,439
BECKER	....	....	....	32,025	32,690	....	64,715	7,774	2,788	29,640	104,917	....	104,917
BELTRAMI	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
BENTON	....	....	....	17,150	14,115	....	31,265	2,995	5,341	10,539	50,140	....	50,140
BIG STONE	....	....	....	25,175	....	....	25,175	2,947	4,611	14,014	46,747	....	46,747
BLUE EARTH	....	....	....	24,850	34,320	....	59,170	99	2,188	7,354	68,811	....	68,811
BROWN	....	....	....	22,825	47,683	....	70,508	2,901	3,453	8,258	85,120	....	85,120
BURNS-HOMER-PLEASANT	....	....	....	11,050	19,009	....	30,059	....	....	....	30,059	....	30,059
CARLTON	....	....	....	12,514	670	....	13,184	....	1,278	66	14,528	....	14,528
CARVER	....	....	....	25,575	73,680	....	99,255	8,616	5,916	6,100	119,895	....	119,895
CASS	....	....	....	13,750	2,000	....	15,750	293	631	5,388	22,062	....	22,062
CHIPPENAW	....	....	....	27,425	....	....	27,425	2,913	5,619	17,950	53,907	....	53,907
CHISAGO	....	....	....	13,950	23,142	....	37,092	209	1,418	10,717	49,436	....	49,436
CLAY	....	....	....	32,226	29,100	....	61,326	4,484	2,967	47,601	116,378	....	116,378
CLEARWATER	....	....	....	7,791	14,000	....	21,791	4,354	862	11,249	38,256	....	38,256
COOK	....	....	....	6,575	2,053	....	8,628	....	360	....	8,988	....	8,988
COTTONWOOD	....	....	....	21,975	13,387	....	35,362	2,955	2,168	27,784	68,269	....	68,269
CROW WING	....	....	....	12,725	0,100	....	20,825	....	1,390	3,816	26,831	....	26,831
DAKOTA	....	....	....	30,725	83,321	....	114,046	10,537	3,352	16,112	144,047	....	144,047
DODGE	....	....	....	21,500	32,000	....	53,500	24,265	699	37,421	115,885	....	115,885
DOUGLAS	....	....	....	30,800	28,400	....	59,200	7,082	1,952	41,687	109,841	....	109,841
EAST AGASSIZ	....	....	....	19,750	35,795	....	55,545	5,932	10,100	27,966	99,631	....	99,631
EAST OTTER TAIL	....	....	....	40,189	34,009	....	74,198	3,623	3,884	15,116	96,821	....	96,821
EAST POLK	....	....	....	19,150	8,500	....	27,650	1,853	383	12,067	41,953	....	41,953
FARIBULT	....	....	....	22,950	21,000	....	43,950	4,285	68	33,352	81,655	....	81,655
FILLMORE	....	....	....	45,650	....	....	45,650	....	10,212	4,490	60,352	....	60,352
FREEDORN	....	....	....	25,300	33,500	....	58,800	5,046	2,271	14,960	81,085	....	81,085
GOODHUE	....	....	....	40,150	42,712	....	82,862	9,317	4,428	6,450	103,057	....	103,057

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
EAST CENTRAL MINNESOTA	56,283	....	....	311,982	....	....	9,060	....	28,322	....	141,269	....	1,147,516	17,338	....	1,164,854
HEADWATERS	22,637	....	....	468,284	....	....	....	3,992	28,812	....	124,393	119	631,457	8,898	2,935	643,290
METROPOLITAN COUNCIL	3,978,976	....	....	5,381,985	....	....	43,863	326,893	8,809,889	....	3,754,008	2,156,881	24,443,615	7,163,245	1,158,000	32,756,860
NORTHWEST	79,368	....	....	358,748	....	....	32,318	610	23,853	....	182,134	1,219	869,442	484	5,191	875,117
REGION FIVE	37,737	....	....	741,471	....	....	38,458	....	33,465	....	138,878	....	989,201	7,417	....	996,618
REGION NINE	164,486	....	....	896,511	....	....	28,666	....	81,121	....	148,378	....	1,383,154	6,898	....	1,318,844
SIX EAST	289,614	....	....	454,159	....	....	....	....	....	....	....	....	743,773	918	....	744,691
SOUTHWEST	188,397	....	....	543,134	....	....	....	....	23,397	....	142,166	....	889,894	7,322	....	896,416
UPPER MINNESOTA VALLEY	87,889	....	....	423,782	....	....	....	....	24,188	....	63,677	....	598,496	5,466	....	603,962
TOTAL	5,582,885	0	23,888	18,834,398	0	0	159,539	381,732	9,879,834	0	6,418,293	2,158,219	34,549,188	7,217,978	1,233,466	43,088,544
SANITATION DISTRICTS																
MOSQUITO CONTROL DISTRICT	....	....	2,839,997	....	....	....	....	....	....	....	....	....	2,839,997	153,635	....	2,993,632
TOTAL	0	0	2,839,997	0	0	0	0	0	0	0	0	0	2,839,997	153,635	0	2,993,632
SOIL & WATER CONSERVATION DISTRICTS																
AITKIN	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....	....
ANGKA	....	....	....	....	....	....	....	15,461	....	....	....	....	15,461	....	....	15,461
BECKER	....	....	....	....	....	....	....	183,518	....	....	....	....	183,518	1,683	....	185,113
BELTRAMI	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....	....
BENTON	....	....	....	....	....	....	....	69,292	....	....	....	....	69,292	....	....	69,292
BIG STONE	....	....	....	....	....	....	....	27,571	....	....	....	....	27,571	3,837	....	38,688
BLUE EARTH	....	....	....	....	....	....	....	69,842	....	....	....	....	69,842	981	....	78,823
BROWN	....	....	....	....	....	....	....	67,369	....	....	....	....	67,369	....	....	67,369
BURNS-HOVER-PLEASANT	....	....	....	....	....	....	....	22,148	....	....	....	....	22,148	....	....	22,148
CARLTON	....	....	....	....	....	....	....	11,288	....	....	....	....	11,288	868	....	12,148
CARVER	....	....	....	....	....	....	....	95,636	....	....	....	....	95,636	....	....	95,636
CASS	....	....	....	....	....	....	....	18,186	....	....	....	....	18,186	1,258	....	19,436
CHIPPewa	....	....	....	....	....	....	....	41,594	....	....	....	....	41,594	2,945	....	44,539
CHISAGO	....	....	....	....	....	....	....	39,266	....	....	....	....	39,266	....	....	39,266
CLAY	....	....	....	....	....	....	....	115,598	....	....	....	....	115,598	8,935	....	124,545
CLEARWATER	....	....	....	....	....	....	....	36,725	....	....	....	....	36,725	....	....	36,725
COOK	....	....	....	....	....	....	....	18,915	....	....	....	....	18,915	488	....	11,395
COTTONWOOD	....	....	....	....	....	....	....	59,748	....	....	....	....	59,748	6,439	....	66,179
CROW WING	....	....	....	....	....	....	....	27,551	....	....	....	....	27,551	885	....	28,356
DAKOTA	....	....	....	....	....	....	....	141,998	....	....	....	....	141,998	3,872	....	145,878
DEDOGE	....	....	....	....	....	....	....	98,952	....	....	....	....	98,952	25,917	....	116,869
DOUGLAS	....	....	....	....	....	....	....	186,184	....	....	....	....	186,184	3,733	....	189,837
EAST AGASSIZ	....	....	....	....	....	....	....	125,588	....	....	....	....	125,588	9,888	....	134,588
EAST OTTER TAIL	....	....	....	....	....	....	....	56,844	....	....	....	....	56,844	8,864	....	64,988
EAST POLK	....	....	....	....	....	....	....	37,247	....	....	....	....	37,247	....	....	37,247
FARIBULT	....	....	....	....	....	....	....	75,853	....	....	....	....	75,853	568	....	76,421
FILLMORE	....	....	....	....	....	....	....	78,984	....	....	....	....	78,984	....	....	78,984
FREEBORN	....	....	....	....	....	....	....	74,557	....	....	....	....	74,557	....	....	74,557
GOODHUE	....	....	....	....	....	....	....	185,771	....	....	....	....	185,771	....	....	185,771

TABLE 18
THE SPECIAL DISTRICTS
CLASSIFICATION OF REVENUES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
GRANT	21,400	23,499	....	44,899	3,621	1,467	29,386	79,293	....	79,293
HENNEPIN	2,700	....	2,700	....	2,700
HUBBARD	16,775	17,575	....	34,350	220	2,569	6,027	43,266	....	43,266
ISANTI	FAILED	TO	REPORT	....	....	....	....	....
ITASCA	11,925	31,672	....	43,597	....	2,368	12,318	58,283	....	58,283
JACKSON	21,200	....	....	21,200	2,039	906	24,593	48,738	....	48,738
KANABEC	11,125	10,000	....	21,125	....	14	3,106	24,245	....	24,245
KANDIYOH	25,855	26,435	....	52,290	6,676	....	7,031	65,997	....	65,997
KITTSUM	16,500	17,250	....	33,750	2,161	2,493	9,330	47,734	....	47,734
KOOCHICHING	7,900	12,350	....	20,250	....	1,025	11	21,286	....	21,286
LAC QUI PARLE	29,925	35,007	....	65,732	3,576	....	26,576	95,804	....	95,804
LAKE	10,042	11,000	....	29,042	....	009	4,201	34,052	....	34,052
LAKE OF THE WOODS	10,025	1,000	....	11,025	....	1,574	4,517	17,116	....	17,116
LE SUEUR	22,025	....	....	22,025	....	....	26,574	49,399	....	49,399
LINCOLN	27,101	16,900	....	44,001	2,757	4,115	14,762	65,635	....	65,635
LYON	31,625	12,400	....	44,113	1,641	6,942	9,275	61,971	....	61,971
MAHONEN	13,350	3,564	....	16,914	3,223	1,204	8,010	29,359	....	29,359
MARSHALL	13,600	15,000	....	28,600	4,092	2,027	22,006	56,005	....	56,005
MARSHALL-BELTRAMI	10,300	15,500	....	25,800	2,401	002	5,525	34,600	....	34,600
MARTIN	25,100	14,051	....	39,151	7,376	1,111	49,934	97,572	....	97,572
MCLEOD	22,961	22,730	....	45,699	2,924	2,163	21,033	71,819	....	71,819
NEEKER	23,360	26,346	....	49,706	....	2,519	29,599	81,824	....	81,824
MILLE LACS	25,977	3,700	....	29,677	....	1,134	463	31,274	....	31,274
MORRISON	24,290	21,500	....	45,790	5,697	1,923	31,050	85,260	....	85,260
MOWER	21,425	24,034	....	45,459	10,056	1,257	22,455	80,027	....	80,027
MURRAY	25,175	....	....	25,175	2,947	4,611	14,013	46,746	....	46,746
NI COLLET	24,725	29,675	....	54,400	3,093	2,517	14,001	74,091	....	74,091
NOBLES	20,650	5,000	....	33,650	5,705	7,431	61,609	100,475	....	100,475
NORTH ST LOUIS	9,700	22,630	....	32,330	....	502	441	33,341	....	33,341
OLMSTED	36,365	46,522	....	84,887	6,329	7,945	17,052	117,013	....	117,013
PENNINGTON	12,725	16,000	....	28,725	10,042	901	27,020	67,400	....	67,400
PINE	15,750	6,183	....	21,933	176	3,409	10,702	44,220	....	44,220
PIPESTONE	31,120	11,000	....	42,120	3,267	2,610	11,793	59,790	....	59,790
POPE	20,125	25,530	....	53,655	1,125	2,740	15,676	73,196	....	73,196
RAMSEY
RED LAKE	12,725	16,640	....	29,373	7,159	049	15,560	52,941	....	52,941
REDWOOD	25,125	25,425	....	50,550	3,340	3,066	63,432	121,196	....	121,196
RENVILLE	22,025	10,000	....	40,025	10,302	2,012	56,060	109,999	....	109,999
RICE	30,350	20,530	....	50,880	120	2,794	7,061	61,663	....	61,663
ROCK	27,356	2,470	....	29,834	1,445	73	13,631	44,983	....	44,983
ROOT RIVER	2,294	....	2,294	....	300	2,209	4,091	....	4,091
ROSEAU	FAILED	TO	REPORT	....	....	....	....	....
SCOTT	26,375	50,000	....	84,375	527	7,507	16,711	109,120	....	109,120
SHERBURNE	13,550	10,000	....	32,550	126	3,106	7,220	42,090	....	42,090
STABLEY	22,025	20,300	....	43,125	3,005	2,072	22,324	70,526	....	70,526
SOUTH ST LOUIS	16,325	26,375	....	42,700	....	2,513	543	45,756	....	45,756
STEARNS	60,419	173,500	....	233,919	4,470	20,609	30,634	309,632	....	309,632

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
GRANT	21,528	....	....	....	....	21,528	....	....	21,528
HENNEPIN	637	....	....	....	....	637	....	....	637
HUBBARD	37,631	....	....	....	....	37,631	....	....	37,631
ISANTI	FAILED TO REPORT	....	....	....	....	....	....	....	....
ITASCA	35,228	....	....	....	....	35,228	....	....	35,228
JACKSON	58,265	....	....	....	....	58,265	....	....	58,265
HANABEC	28,378	....	....	....	....	28,378	....	....	28,378
HANDIYOHJ	91,423	....	....	....	....	91,423	....	....	91,423
KITTSON	43,145	....	....	....	....	43,145	....	....	43,145
KOOCHICHING	19,182	....	....	....	....	19,182	....	....	19,182
LAC QUI PARLE	188,144	....	....	....	....	188,144	....	....	188,144
LAKE	32,686	....	....	....	....	32,686	....	....	32,686
LAKE OF THE WOODS	9,895	....	....	....	....	9,895	....	....	9,895
LE SUEUR	57,115	....	....	....	....	57,115	....	....	57,115
LINCOLN	64,869	....	....	....	....	64,869	....	....	64,869
LYON	64,883	....	....	....	....	64,883	....	....	64,883
MAHONOMET	31,569	....	....	....	....	31,569	....	....	31,569
MARSHALL	52,722	....	....	....	....	52,722	....	....	52,722
MARSHALL-BELTRAMI	29,768	....	....	....	....	29,768	....	....	29,768
MARTIN	69,957	....	....	....	....	69,957	3,750	....	73,707
MCLEOD	68,583	....	....	....	....	68,583	....	....	68,583
MEENER	78,198	....	....	....	....	78,198	....	....	78,198
MILLE LACS	26,975	....	....	....	....	26,975	....	....	26,975
MORRISON	84,793	....	....	....	....	84,793	....	....	84,793
MOWER	95,388	....	....	....	....	95,388	1,938	....	97,326
MURRAY	47,578	....	....	....	....	47,578	3,837	....	51,415
NICOLLET	57,885	....	....	....	....	57,885	....	....	57,885
NOBLES	187,929	....	....	....	....	187,929	....	....	187,929
NORTH ST LOUIS	28,565	....	....	....	....	28,565	....	....	28,565
OLMSTED	115,572	....	....	....	....	115,572	....	....	115,572
PENNINGTON	78,852	....	....	....	....	78,852	....	....	78,852
PINE	51,826	....	....	....	....	51,826	....	....	51,826
PIPESTONE	44,989	....	....	....	....	44,989	....	....	44,989
POPE	52,298	....	....	....	....	52,298	185	....	52,483
RAMSEY
RED LAKE	45,876	....	....	....	....	45,876	....	....	45,876
REDWOOD	185,586	....	....	....	....	185,586	....	....	185,586
RENVILLE	128,633	....	....	....	....	128,633	....	....	128,633
RICE	64,662	....	....	....	....	64,662	....	....	64,662
ROCK	42,738	....	....	....	....	42,738	....	....	42,738
ROOT RIVER	4,928	....	....	....	....	4,928	....	....	4,928
ROSEAU	FAILED TO REPORT	....	....	....	....	....	....	....	....
SCOTT	95,789	....	....	....	....	95,789	....	....	95,789
SHERBURNE	39,728	....	....	....	....	39,728	....	....	39,728
SIBLEY	67,888	....	....	....	....	67,888	....	....	67,888
SOUTH ST LOUIS	39,299	....	....	....	....	39,299	1,149	....	40,448
STEARNS	219,798	....	....	....	....	219,798	2,782	....	222,580

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV' TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
STEELE	....	....	....	18,897	12,482	....	31,379	16,178	2,389	26,163	....	76,109	76,109
STEVENS	....	....	....	19,875	....	....	19,875	10,111	1,994	28,787	....	59,887	59,887
SWIFT	....	....	....	27,670	19,820	....	46,690	1,235	2,585	11,671	....	62,181	62,181
TODD	....	....	....	24,925	35,327	....	60,252	6,538	1,922	15,388	....	84,820	84,820
TRAVERSE	....	....	....	16,425	16,134	....	32,559	3,253	33	13,115	....	48,960	48,960
WABASHA	....	....	....	28,975	....	....	28,975	....	2,153	3,674	....	34,802	34,802
WADENA	....	....	....	15,888	8,640	....	24,528	366	1,685	3,434	....	30,005	30,005
WASECA	....	....	....	26,889	12,500	....	33,389	10,858	2,654	24,742	....	78,843	78,843
WASHINGTON	....	....	....	27,843	63,400	....	90,443	8,770	4,770	4,305	....	108,288	108,288
WATONWAN	....	....	....	22,850	21,583	....	44,433	2,456	283	21,449	....	68,621	68,621
WEST OTTER TAIL	....	....	....	9,825	25,000	....	34,825	10,171	1,376	27,377	....	73,749	73,749
WEST POLK	....	....	....	34,924	12,000	....	46,924	51,728	....	3,285	....	101,857	101,857
WILKIN	....	....	....	18,300	16,913	....	35,213	8,314	3,783	36,324	....	83,634	83,634
WINONA	....	....	....	22,115	17,440	....	39,555	....	4,134	....	....	43,689	43,689
WRIGHT	....	....	....	....	....	....	TO	REPORT	....	....	....	....	....
YELLOW MEDICINE	....	....	....	34,858	26,434	....	60,484	6,416	2,443	34,476	....	103,819	103,819
TOTAL	0	0	0	1,871,184	1,833,534	0	3,704,718	378,600	239,176	1,468,200	0	5,798,694	5,798,694
WATERSHED DISTRICTS													
BEAR VALLEY	....	....	....	530	1,682	....	2,232	....	393	....	....	2,625	2,625
BELLE CREEK	9,821	....	....	2,887	....	....	2,887	....	26,134	2	37,964	393,000	438,964
BUFFALO CREEK	40,761	....	....	....	....	....	....	....	13,919	....	54,680	364,800	419,480
BUFFALO RED RIVER	....	....	....	95,592	354,887	6,158	453,829	....	26,844	....	482,673	....	482,673
CARMELIAN MARINE	27,795	....	....	11,816	223,200	....	234,216	....	1,161	....	263,172	....	263,172
CLEARWATER RIVER	....	....	....	7,615	515,182	....	522,797	....	12,535	938	536,270	587,913	1,044,183
COOKS VALLEY	....	....	....	38	....	....	38	....	....	....	38	....	38
COON CREEK	184,449	....	....	24,610	....	....	24,610	....	7,603	138	136,792	26,000	162,792
CORMORANT LAKES	3,533	....	....	870	....	....	870	....	158	....	4,561	....	4,561
CROOKED CREEK	....	....	....	....	....	....	....	....	....	....	....	....	....
HIGH ISLAND	8,818	62,763	....	2,912	....	....	2,912	....	58,567	....	132,260	15,596	147,856
JOE RIVER	38,996	....	....	....	....	....	....	....	23,881	....	54,877	....	54,877
KANAWANZI-LITTLE ROCK	....	....	....	....	....	....	....	....	123	....	123	....	123
LAC QUI PARLE YELLOW BANK	....	....	365,455	3,681	41,262	....	350,398	....	....	206,438	558,636	....	558,636
LOWER MINNESOTA RIVER	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
MIDDLE DES MOINES RIVER	....	....	....	44,531	26,168	....	70,699	....	9,539	19	80,257	....	80,257
MIDDLE RIVER SNAKE RIVER	161,323	....	....	31,371	225,545	....	256,916	....	94,787	1,525	514,551	....	514,551
MINNECAMA CREEK	136,485	....	....	....	....	....	....	....	24,445	....	168,858	....	168,858
NINE MILE CREEK	388,627	....	....	66,488	....	....	66,488	....	1,181	....	448,136	....	448,136
OKABENA-OCHEEA	15,261	....	....	4,842	....	....	4,842	....	6,643	19	25,965	....	25,965
SELIGMAN RIVER	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....
PRIOR LAKE-SPRING LAKE	42,648	....	....	....	....	....	....	....	46,742	149	89,531	....	89,531
RAMSEY WASHINGTON METRO	27,955	6,278,118	....	8,846	....	....	8,846	....	394,856	....	6,788,967	....	6,788,967
RED LAKE	473,368	187,178	....	129,857	....	....	129,857	....	98,895	84,347	964,845	....	964,845
RICE CREEK	347,628	....	....	....	....	....	....	....	32,484	9,567	389,691	....	389,691
RILEY PURGATORY CREEK	99,292	....	....	25,895	....	....	25,895	....	2,442	....	127,629	....	127,629
ROSEAU RIVER	66,163	....	....	22,814	....	....	22,814	....	8,983	88	97,242	....	97,242

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION & DEBT REDEMP.	TOTAL EXPENDITURES
STEELE	78,495	....	....	....	....	78,495	....	....	78,495
STEVENS	52,854	....	....	....	....	52,854	....	....	52,854
SWIFT	44,361	....	....	....	....	44,361	1,224	....	45,585
TODD	95,367	....	....	....	....	95,367	....	....	95,367
TRAVERSE	44,851	....	....	....	....	44,851	....	....	44,851
WABASHA	15,188	....	....	....	....	15,188	....	....	15,188
WADENA	29,698	....	....	....	....	29,698	272	....	29,970
WASECA	76,269	....	....	....	....	76,269	174	....	76,443
WASHINGTON	98,628	....	....	....	....	98,628	634	....	99,262
WATONWAN	54,585	....	....	....	....	54,585	4,200	....	58,785
WEST OTTER TAIL	63,444	....	....	....	....	63,444	3,436	....	66,880
WEST POLK	117,365	....	....	....	....	117,365	769	....	118,134
WILKIN	71,000	....	....	....	....	71,000	....	....	71,000
WINONA	41,187	....	....	....	....	41,187	....	....	41,187
WRIGHT	FAILED TO REPORT	....	....	....	....	....	....	....	....
YELLOW MEDICINE	83,813	....	....	....	....	83,813	1,156	....	84,969
TOTAL	0	0	0	0	0	0	0	5,387,284	0	0	0	0	5,387,284	183,055	0	5,490,259
WATERSHED DISTRICTS																
BEAR VALLEY	539	....	....	....	....	539	....	....	539
BELLE CREEK	32,491	....	....	....	....	32,491	....	86,800	118,491
BUFFALO CREEK	18,580	....	....	....	....	18,580	252,400	....	270,980
BUFFALO RED RIVER	92,483	....	....	....	....	92,483	88,801	....	181,284
CARMELIAN MARINE	233,225	....	....	....	....	233,225	....	....	233,225
CLEARWATER RIVER	24,883	....	....	....	....	24,883	785,065	....	809,948
COOKS VALLEY	30	....	....	....	....	30	....	....	30
COON CREEK	151,890	....	....	....	....	151,890	....	36,000	187,890
CORMORANT LAKES	2,221	....	....	....	....	2,221	....	....	2,221
CROOKED CREEK	2,381	....	....	....	....	2,381	....	....	2,381
HIGH ISLAND	114,883	....	....	....	....	114,883	....	167,300	281,383
JOE RIVER	25,833	....	....	....	....	25,833	....	....	25,833
KANAWANZI-LITTLE ROCK	2,888	....	....	....	....	2,888	....	....	2,888
LAC QUI PARLE YELLOW BANK	79,400	....	....	....	....	79,400	459,685	....	539,085
LOWER MINNESOTA RIVER	66,371	....	....	....	....	66,371	22,378	....	88,741
MIDDLE DES MOINES RIVER	78,400	....	....	....	....	78,400	....	....	78,400
MIDDLE RIVER SNAKE RIVER	69,346	....	....	....	....	69,346	585,899	....	655,245
MINNEHAWA CREEK	152,154	....	....	....	....	152,154	25,780	....	177,934
NINE MILE CREEK	120,187	....	....	....	....	120,187	....	....	120,187
DRABENA-DCHEDA	41,986	....	....	....	....	41,986	....	....	41,986
PELICAN RIVER	FAILED TO REPORT	....	....	....	....	....	....	....	....
PRIOR LAKE-SPRING LAKE	44,632	....	....	....	15,771	60,463	710,990	....	771,453
RAMSEY WASHINGTON METRO	119,498	....	....	....	....	119,498	3,312,778	....	3,432,276
RED LAKE	255,818	....	....	....	....	255,818	424,558	....	679,376
RICE CREEK	251,354	....	....	....	....	251,354	2,159	....	253,513
RILEY PURGATORY CREEK	77,196	....	....	....	....	77,196	....	....	77,196
ROSEAU RIVER	54,948	....	....	....	....	54,948	....	....	54,948

TABLE 18
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF REVENUES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	TAXES	SPECIAL ASSESSMENTS	INTERGOVERNMENTAL REVENUE				TOTAL INTERGOV'TAL REVENUES	CHARGES FOR SERVICES	INTEREST EARNINGS	ALL OTHER	TOTAL REVENUES	BORROWING	TOTAL REVENUES AND BORROWING
			FEDERAL	STATE	COUNTY	LOCAL UNITS							
SANDHILL RIVER	68,745	....	....	19,662	....	....	19,660	....	10,422	150	98,987	....	98,987
STOCKTON-ROLLINGSTONE-MINN CITY	....	....	....	....	....	....	....	....	180	11	191	....	191
THIRTY LAKES	19,031	....	....	5,098	....	....	5,098	....	5,385	....	29,514	....	29,514
TURTLE CREEK	4,047	....	....	2,079	....	....	2,079	....	1,045	....	7,171	....	7,171
TWO RIVER	63,806	22,068	....	....	....	....	....	....	11,701	180	98,563	....	98,563
UPPER MINNESOTA RIVER	....	....	....	3,428	10,309	....	13,737	....	1,905	20	15,662	....	15,662
VALLEY BRANCH	73,677	448	....	24,229	....	....	24,229	....	4,261	16	102,631	....	102,631
WARDROD	....	....	....	....	....	FAILED TO	REPORT	....	....	....	....	....	....
WILD RICE	145,816	....	....	44,074	1,558	....	45,632	....	50,049	35,124	276,621	....	276,621
YELLOW MEDICINE RIVER	....	....	....	14,611	238,067	....	252,698	....	2,602	6,942	262,242	....	262,242
TOTAL	2,350,351	6,551,367	305,455	595,026	1,637,000	6,150	2,543,711	0	970,105	339,775	12,755,309	1,307,309	14,062,618
FLOOD CONTROL COMMISSIONS													
BASSET CREEK	....	....	....	....	....	60,000	60,000	....	10,005	....	70,005	....	70,005
LOWER RED RIVER	....	....	....	72,963	....	439,303	512,266	....	154,161	....	666,427	....	666,427
MINNESOTA RIVER BASIN	....	....	....	53,050	17,950	....	71,000	....	1,692	275	73,767	....	73,767
TOTAL	0	0	0	126,013	17,950	499,303	644,066	0	173,858	275	810,199	0	810,199
TOTAL SPECIAL DISTRICTS	19,228,500	6,551,367	34,750,417	24,908,497	7,144,407	7,945,377	74,748,690	5,305,475	10,377,066	8,196,772	124,407,950	5,253,153	129,661,111
OTHER STATE AGENCIES													
MINN STATE ARMOY BUILDING	206,923	....	....	148,175	....	....	148,175	53,750	61,937	469,577	940,362	250,000	1,190,362
UNIVERSITY OF MINNESOTA	....	....	120,292,726	271,559,840	644,448	701,773	393,278,707	357,517,509	33,531,389	69,463,178	853,790,863	244,744,068	1,098,534,931
TOTAL OTHER STATE AGENCIES	206,923	0	120,292,726	271,708,015	644,448	701,773	393,426,962	357,571,259	33,593,326	69,932,755	854,731,225	244,994,068	1,099,725,293
RETIREMENT FUNDS													
DULUTH TEACHERS	....	....	....	....	....	FAILED TO	REPORT	....	....	....	....	....	....
FINE RELIEF ASSOC.	....	....	....	9,791,228	....	17,051,207	27,642,515	....	10,051,927	9,183,496	47,677,938	....	47,677,938
MINNEAPOLIS EMPLOYEES	....	....	....	6,107,623	....	18,770,422	24,958,045	....	50,592,460	11,152,350	94,702,855	....	94,702,855
MINNEAPOLIS TEACHERS	....	....	....	8,755,300	....	1,263,829	10,019,217	....	17,683,000	6,150,493	33,853,596	....	33,853,596
POLICE RELIEF ASSOC.	....	....	....	6,593,202	....	17,605,044	24,279,046	....	10,599,836	9,016,014	43,894,896	....	43,894,896
P. E. R. A.	....	....	....	....	....	86,958,203	86,958,203	....	123,459,634	130,458,477	340,876,314	....	340,876,314
ST. PAUL TEACHERS	....	....	366,003	6,003,229	....	....	7,256,112	....	9,661,001	4,023,200	21,741,193	....	21,741,193
STATE TEACHERS	....	....	....	69,462,210	....	....	69,462,210	....	127,392,006	144,390,209	341,244,505	....	341,244,505
TOTAL RETIREMENT FUNDS	0	0	366,003	107,578,000	0	142,529,585	250,575,340	0	350,241,704	315,174,245	923,991,297	0	923,991,297

TABLE 19
 THE SPECIAL DISTRICTS
 CLASSIFICATION OF EXPENDITURES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL GOVERNMENT	PUBLIC SAFETY	SANITATION	HEALTH & HOSPITAL	EDUCATION	LIBRARY	RECREATION	NATURAL RESOURCES	REDEVELOP. & HOUSING	AIRPORT	UNALLOCATED	INTEREST EXPENSE	TOTAL CURRENT EXPENDITURES	TOTAL CAPITAL OUTLAY	DEBT REDEMPTION	TOTAL EXPENDITURES & DEBT REDEMP.
SANDHILL RIVER	....	....	....	....	....	....	....	70,817	....	....	....	....	70,817	7,998	....	78,815
STOCKTON-ROLLINGSTONE- MINN C	....	....	....	....	....	....	....	787	....	....	....	....	787	....	....	787
THIRTY LAKES	....	....	....	....	....	....	....	35,889	....	....	....	....	35,889	....	....	35,889
TURTLE CREEK	....	....	....	....	....	....	....	18,636	....	....	....	....	18,636	....	....	18,636
TWO RIVER	....	....	....	....	....	....	....	52,876	....	....	....	....	52,876	....	....	52,876
UPPER MINNESOTA RIVER	....	....	....	....	....	....	....	18,949	....	....	....	....	18,949	....	....	18,949
VALLEY BRANCH	....	....	....	....	....	....	....	72,654	....	....	....	....	72,654	....	....	72,654
WARRAD	....	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
WILD RICE	....	....	....	....	....	....	....	819,667	....	....	....	....	819,667	....	....	819,667
YELLOW MEDICINE RIVER	....	....	....	....	....	....	....	69,138	....	....	....	....	69,138	....	....	69,138
TOTAL	0	0	0	0	0	0	0	3,253,562	0	0	0	15,771	3,269,333	6,597,683	289,388	10,156,316
FLOOD CONTROL COMMISSIONS																
BASSETT CREEK	....	....	....	....	....	....	....	107,950	....	....	....	....	107,950	....	....	107,950
LOWER RED RIVER	....	....	....	....	....	....	....	7,772	....	....	....	....	7,772	157,999	....	165,771
MINNESOTA RIVER BASIN	....	....	....	....	....	....	....	53,662	....	....	....	....	53,662	....	....	53,662
TOTAL	0	0	0	0	0	0	0	169,384	0	0	0	0	169,384	157,999	0	327,383
TOTAL SPECIAL DISTRICTS	5,582,085	0	2,863,877	18,834,398	0	8,387,445	6,284,779	14,853,588	32,668,214	52,891	6,825,981	2,928,497	91,112,795	25,749,236	3,226,136	120,888,167
OTHER STATE AGENCIES																
MINN STATE ARMORY BUILDING	....	164,491	....	....	....	....	....	....	....	....	....	136,842	388,533	588,881	165,685	1,854,139
UNIVERSITY OF MINNESOTA	....	....	....	152,556,962	626,951,297	....	....	....	....	....	....	13,878,385	792,578,564	43,552,999	183,166,372	939,297,935
TOTAL OTHER STATE AGENCIES	0	164,491	0	152,556,962	626,951,297	0	0	0	0	0	0	13,286,347	792,879,897	44,141,880	183,331,977	940,252,874
RETIREMENT FUNDS																
DULUTH TEACHERS	....	....	....	....	....	....	....	FAILED TO REPORT	....	....	....	....	....	....	....	....
FIRE RELIEF ASSOC.	....	....	....	....	....	....	....	....	....	....	....	....	28,997,583	....	....	28,997,583
MINNEAPOLIS EMPLOYEES	....	....	....	....	....	....	....	....	....	....	....	....	27,284,316	....	....	27,284,316
MINNEAPOLIS TEACHERS	....	....	....	....	....	....	....	....	....	....	....	....	19,826,346	....	....	19,826,346
POLICE RELIEF ASSOC.	....	....	....	....	....	....	....	....	....	....	....	....	18,382,253	....	....	18,382,253
P.E.R.A.	....	....	....	....	....	....	....	....	....	....	....	....	81,896,434	168,186	....	82,056,548
ST PAUL TEACHERS	....	....	....	....	....	....	....	....	....	....	....	....	8,838,841	....	....	8,838,841
STATE TEACHERS	....	....	....	....	....	....	....	....	....	....	....	....	68,415,889	32,338	....	68,448,227
TOTAL RETIREMENT FUNDS	0	0	0	0	0	0	0	0	0	0	244,832,862	0	244,832,862	192,444	0	245,025,306

TABLE 28
THE SPECIAL DISTRICTS
ANALYSIS OF OPERATIONS
ENTERPRISE FUNDS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	OPERATING REVENUES	OPERATING EXPENSES	OPERATING INCOME	NONOPERATING REVENUES	NONOPERATING EXPENSES	NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	COUNTY GRANTS	LOCAL UNITS GRANTS	BORROWING	CAPITAL OUTLAY	DEBT INTEREST	SERVICE PRINCIPAL
AIRPORT COMMISSIONS															
DULUTH	915,183	1,521,114	(606,011)	349,250	104,020	(360,781)	162,776	....	....	....	....	....	389,851	184,828	138,888
METRO AIRPORTS COMMISSION	31,596,799	27,378,445	4,226,354	12,834,958	6,674,446	9,586,866	575,169	1,335,568	898,374	....	....	....	11,868,869	5,538,548	5,191,000
TOTAL	32,511,982	28,891,559	3,620,343	12,384,208	6,778,466	9,226,085	737,945	1,335,568	898,374	0	0	0	11,378,720	5,642,568	5,321,888
HOSPITAL DISTRICTS															
CANBY COMMUNITY	2,168,844	2,188,438	51,614	97,818	5,868	143,572	6,888	....	2,638	....	....	....	142,979	3,436	38,888
CANNON FALLS	1,165,411	1,177,986	(12,575)	4,282	....	(8,293)	....	....	....	....	....	....	189,224	6,513	25,888
CHESAGO LAKES	3,778,857	3,479,618	299,247	81,371	5,458	375,168	36,477	....	....	....	....	....	314,745	76,427	75,888
CUYUNA RANGE	4,557,758	4,615,253	(57,583)	111,189	....	53,686	....	....	....	....	....	....	5,894,982	276,588	4,828
DANSON AREA	2,894,879	2,163,817	(69,738)	66,699	38,433	(33,472)	....	....	....	....	....	....	173,723	67,228	75,888
DISTRICT MEMORIAL	3,318,784	3,179,948	138,756	75,828	....	213,776	32,777	....	....	....	....	66,939	196,168	98,584	186,945
GLACIAL RIDGE	928,658	998,578	(77,912)	176,215	....	98,383	193,514	....	....	....	....	....	112,419	21,386	35,888
MELICA	2,225,119	2,281,419	23,788	48,153	3,681	68,252	....	....	....	....	....	....	88,728	24,986	35,188
MONTICELLO-BIG LAKE	3,999,699	4,117,788	(118,089)	432,558	18,241	384,388	489,699	....	....	....	....	....	366,751	88,847	98,888
MOOSE LAKE	3,588,254	3,614,719	(34,465)	394,668	3,688	356,515	78,888	....	....	....	....	....	135,695	118,487	87,788
NORTH SUBURBAN	....	13,277	(13,277)	2,112,562	1,128,782	978,583	31,269	....	....	....	....	....	47,246	1,128,782	4,455,888
NORTHERN ITASCA	886,887	934,769	(48,682)	5,383	....	(43,379)	63,737	....	7,229	45,888	....	....	35,851	3,498	5,888
PARKERS PRAIRIE	683,125	648,838	35,887	18,871	15,936	38,822	23,988	....	....	....	....	....	7,879	13,819	21,978
PELICAN VALLEY	1,362,958	1,468,982	(106,944)	118,921	....	4,977	78,888	....	....	....	....	....	....	76,623	24,785
PERHAM	3,471,321	3,467,986	3,415	47,515	....	58,938	38,888	....	....	....	....	56,789	285,228	89,241	78,888
RICE COUNTY	6,218,836	6,124,999	85,837	435,438	58,643	478,632	43,888	....	....	....	....	....	173,194	63,441	65,888
ROSEAU AREA	3,388,455	3,255,825	125,438	171,812	6,881	289,641	39,435	....	....	....	....	....	74,622	28,763	89,888
UNITED BLUE EARTH	3,872,665	2,935,443	137,222	383,636	35,573	485,285	128,849	....	....	....	....	2,644,588	314,798	49,649	96,581
UNITED DISTRICT-STAPLES	4,331,393	4,364,421	(33,828)	191,889	16,712	142,149	....	....	....	....	....	....	141,429	298,431	148,888
WESTERN POPE COUNTY	1,348,728	1,229,677	111,851	97,921	....	288,972	7,588	....	....	....	....	....	15,784	62,968	77,981
TOTAL	52,548,143	52,899,917	448,226	4,974,953	1,313,632	4,181,547	1,178,245	0	9,867	45,888	0	2,768,148	8,549,661	2,579,753	5,628,786
HOUSING & REDEVELOPMENT AUTHORITIES															
ATKIN	148,626	365,745	(225,119)	34,869	56,642	(247,692)	....	364,142	....	....	....	898	131,882	54,623	12,734
ALBERT LEA	191,218	191,987	(689)	16,965	137,888	(128,724)	....	198,634	....	....	....	....	9,378	137,888	43,881
ALEXANDRIA	99,171	188,327	(9,156)	6,232	73,478	(76,482)	....	185,871	....	....	....	1,348,896	2,313	72,989	131,365
AUSTIN	288,559	343,182	(54,623)	83,883	461,168	(432,788)	....	421,193	....	....	....	3,788,766	3,717,323	465,168	46,958
BAGLEY	33,336	36,332	(2,996)	9,241	26,142	(19,897)	....	38,758	....	....	....	....	7,738	26,142	8,183
BARNESVILLE	31,273	51,543	(20,278)	9,953	27,468	(37,785)	....	48,817	....	....	....	....	6,965	27,468	6,848
BENDDJI	188,247	189,984	(9,737)	7,142	65,788	(68,375)	....	113,171	....	....	....	....	22,336	65,788	26,284
BENSON	62,468	75,558	(13,898)	15,583	58,411	(48,886)	....	91,167	....	....	....	1,737,115	55,333	58,411	28,888
BIG STONE COUNTY	53,689	73,889	(19,328)	18,996	78,198	(78,514)	....	139,383	....	....	....	....	88,933	78,198	158,953
BLUE EARTH	61,241	84,246	(23,885)	28,613	66,962	(69,354)	....	185,196	....	....	....	84,823	86,683	66,962	3,197
BRANSON	31,898	46,626	(15,536)	8,286	25,217	(32,547)	....	52,554	....	....	....	5,881	18,217	43,498	5,881
BRAINERD	181,822	179,624	1,398	25,244	188,589	(81,867)	....	154,952	....	....	....	....	68,931	187,562	35,435
BRECKENRIDGE	79,613	141,489	(61,796)	4,452	137,716	(195,868)	....	368,511	....	....	....	....	46,653	137,716	38,548
CAMBRIDGE	43,258	68,247	(16,989)	5,856	36,559	(48,492)	....	63,682	....	....	....	....	1,555	36,559	8,225
CANBY	FAILED	TO	REPORT
CARLTON	21,952	26,462	(4,518)	2,382	18,528	(28,648)	34,816	511	18,528	5,268

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														INTEREST	PRINCIPAL	
CASS LAKE	39,988	58,881	(18,893)	5,647	70,628	(83,874)	90,154	29,464	70,628	6,254	
CHIPPEWA COUNTY	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....	....
CHISHOLM	137,694	172,484	(34,790)	75,437	153,067	(112,420)	....	137,801	....	....	....	....	380,079	153,067	93,899	
CLARKFIELD	33,216	43,749	(10,533)	2,698	27,894	(35,729)	....	49,859	....	....	....	....	2,266	27,894	5,597	
CLAY COUNTY	38,639	25,833	13,606	2,069	39,742	(24,067)	....	95,928	....	....	....	16,769	10,563	39,742	....
CLOQUET	186,251	173,021	(66,770)	25,655	78,138	(119,245)	....	159,434	14,347	....	....	617	7,831	72,881	15,080	
COLUMBIA HEIGHTS	113,632	147,339	(33,707)	7,782	158,470	(184,475)	....	218,610	....	....	....	44,820	8,123	158,470	....
COOK	25,916	41,441	(15,525)	7,364	40,515	(48,676)	....	12,392	....	....	....	1,937,482	5,710	39,431	....
COTTONWOOD	37,810	45,000	(7,990)	5,380	44,487	(47,097)	....	124,270	....	....	....	64,862	3,710	44,487	7,074	
CROOKSTON	74,900	96,666	(21,766)	49,536	137,851	(110,281)	....	172,151	....	....	....	....	294,853	137,851	22,486	
CROSBY	55,663	64,653	(8,990)	10,883	47,441	(45,628)	....	66,962	....	....	....	....	19,319	47,441	15,867	
DAKOTA COUNTY	322,331	273,883	48,448	10,614	....	59,062	....	141,210	....	....	....	....	....	....	....	....
DELAND	36,814	30,057	....	7,313	....	13,270	....	....	....	....	....	....	9,786	....	....	....
DETROIT LAKES	116,998	162,863	(45,865)	13,497	176,075	(208,443)	....	187,743	....	....	....	1,967,982	8,896	176,075	1,913,453	
DODGE CENTER	24,580	13,254	5,246	2,210	188,030	(180,574)	....	125,859	....	....	....	....	19,524	188,030	....	....
DULUTH	1,078,635	3,093,183	(2,014,468)	394,838	1,728,511	(3,348,141)	....	3,676,893	....	....	....	42,162,324	2,596,769	1,786,028	40,088,095	
EAST GRAND FORKS	95,767	86,228	9,539	17,862	89,839	(62,438)	....	155,409	....	....	....	....	....	89,839	59,526	....
ELY	144,337	191,582	(47,245)	40,347	149,064	(155,962)	....	315,793	....	....	....	18,862	34,044	149,064	20,991	....
EVELETH	27,628	33,782	(6,062)	2,186	39,170	(43,146)	....	53,670	....	....	....	....	32,845	39,170	19,266	....
FAIRMONT	129,789	178,683	(48,894)	12,496	185,696	(134,892)	....	155,485	....	....	....	....	1,765	185,696	25,282	....
FERGUS FALLS	69,781	91,547	(21,846)	9,765	74,248	(86,329)	....	131,264	....	....	....	....	718	74,248	28,313	....
FOREST LAKE	43,391	42,595	796	4,759	43,373	(37,818)	....	52,769	....	....	....	....	4,849	36,880	8,015	....
GILBERT	74,463	84,519	(10,056)	24,158	58,388	(44,278)	....	85,243	....	....	....	....	15,982	6,000	1,579	....
GLENDEN	29,751	27,114	2,637	5,611	24,270	(16,022)	....	27,798	....	....	....	....	5,139	24,270	5,585	....
GRAND RAPIDS	48,866	53,286	(5,220)	3,738	53,187	(54,669)	....	74,717	....	....	....	....	1,051,904	53,187	....	....
GREENBUSH	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....	....
HENNING	16,327	17,833	(1,506)	1,942	15,138	(14,694)	....	27,798	....	....	....	....	3,311	14,995	4,827	....
HIBBING	289,877	362,492	(72,615)	58,246	229,110	(243,479)	....	495,262	....	....	....	2,518,629	282,199	229,110	79,173	....
HOPKINS	99,886	98,521	1,285	6,523	75,164	(67,356)	....	186,796	....	....	....	....	....	75,164	22,178	....
HOUSTON	118,378	41,885	77,285	7,888	55,284	29,881	....	....	....	....	....	....	1,285	55,284	12,852	....
HUTCHINSON	95,248	276,563	(181,323)	2,287	....	(179,036)	....	174,940	....	....	....	....	....	....	....	....
INTERNATIONAL FALLS	93,833	186,197	(12,364)	17,318	53,486	(48,452)	....	73,446	....	....	....	37,578	16,883	53,486	38,080	....
JACKSON	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....	....
LAKE BENTON	27,224	35,372	(8,148)	3,412	32,898	(37,634)	....	43,283	....	....	....	475,112	....	32,898	447,973	....
LE SUEUR	46,719	65,781	(18,982)	15,243	43,970	(47,789)	....	72,858	....	....	....	....	4,849	43,970	18,184	....
LINDSTROM	36,548	36,581	(41)	1,948	23,949	(22,050)	....	37,260	....	....	....	....	3,247	23,949	9,812	....
LITCHFIELD	56,368	68,117	(11,749)	3,858	55,169	(63,860)	....	84,972	....	....	....	337	2,589	55,169	11,410	....
LITTLE FALLS	97,989	187,776	(9,867)	11,250	87,937	(86,554)	....	128,523	....	....	....	....	689	87,937	24,197	....
LONG PRAIRIE	39,684	47,846	(8,242)	4,965	41,617	(44,894)	....	54,818	....	....	....	....	1,486	41,617	6,678	....
LIVIERNE	73,799	63,896	10,783	7,834	52,483	(34,666)	....	73,346	....	....	....	....	531	52,483	15,843	....
MADISON	35,933	52,065	(16,132)	7,849	39,424	(48,587)	....	63,439	....	....	....	....	....	39,424	8,977	....
MANKATO	143,991	219,126	(75,135)	45,722	229,648	(259,853)	....	572,987	....	....	....	149,387	98,784	229,648	288,448	....
MARSHALL	146,798	154,988	(8,110)	27,637	227,721	(288,194)	....	288,110	....	....	....	....	4,365	227,721	61,294	....
MELROSE	27,565	34,695	(7,130)	2,848	25,142	(38,424)	....	494,713	....	....	....	....	4,272	26,142	6,442	....
MONTVIDE0	79,749	86,568	(6,811)	16,880	59,973	(49,984)	....	81,345	....	....	....	....	19,993	59,973	28,854	....
MONTGOMERY	32,693	44,218	(11,517)	11,237	39,573	(39,853)	....	61,415	....	....	....	23,877	9,374	39,576	6,496	....
MOOREHEAD	233,538	241,646	(8,108)	78,251	286,556	(216,413)	1,984,175	286,556	45,880

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													OUTLAY	INTEREST	PRINCIPAL	
MOOSE LAKE	38,389	45,535	(7,146)	9,863	32,100	(29,391)	51,844	8,286	32,100	8,549	
MORA	44,679	55,593	(10,914)	10,454	43,550	(44,010)	....	55,070	....	....	....	....	7,842	43,550	410
MORRIS	55,679	99,528	(43,849)	27,244	43,951	(60,556)	....	91,744	....	....	....	....	1,007	43,951	13,891
MOUND	53,422	63,264	(9,842)	14,023	41,697	(37,516)	....	58,386	....	....	....	....	....	41,697	16,402
MOUNTAIN IRON	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....
MOUNTAIN LAKE	38,510	46,627	(8,117)	5,353	37,119	(39,883)	....	68,683	....	....	....	....	2,196	37,119	10,014
MOWER COUNTY	264,435	135,287	129,148	33,598	127,878	34,868	....	12,741	....	....	....	....	16,979	127,878	7,734
NEW RIDGLAND	34,475	39,556	(5,081)	2,441	23,297	(25,937)	....	42,477	....	....	....	....	6,419	23,297	7,539
NORTH MARQUATO	95,185	101,630	(6,525)	17,129	65,645	(55,041)	....	89,242	....	....	....	....	8,256	65,645	16,423
NEW MN MULTI-COUNTY	79,547	101,770	(22,223)	8,758	187,058	(200,523)	....	339,422	....	....	....	1,273,350	....	187,058	....
OTTER TAIL COUNTY	17,166	11,428	5,738	2,370	116,816	(100,708)	....	68,587	....	....	....	56,203	1,838	116,816	....
PARK RAPIDS	99,721	77,733	21,988	....	43,165	(21,177)	....	....	....	....	....	....	....	43,165	....
PEGUOT LAKES	27,338	32,145	(4,807)	1,853	27,146	(30,100)	....	30,794	....	....	....	2,967	1,004	27,146	....
PERHAM	35,599	41,991	(6,392)	1,768	31,000	(35,704)	....	51,354	....	....	....	....	....	31,000	7,561
PINE CITY	36,440	39,729	(3,289)	2,796	22,145	(22,630)	....	43,548	....	....	....	100,000	....	22,145	5,568
PINE COUNTY	37,554	55,920	(18,366)	10,017	37,702	(46,051)	....	66,826	....	....	....	....	4,996	37,702	3,188
PINE RIVER	31,616	44,181	(12,565)	13,867	34,579	(33,277)	....	60,093	....	....	....	....	6,442	34,579	9,026
PIPESTONE	84,444	96,833	(12,389)	20,227	89,891	(73,963)	....	150,560	....	....	....	....	....	89,891	31,631
PRINCETON	42,944	45,094	(2,150)	2,890	33,368	(32,628)	....	65,263	....	....	....	93,000	6,388	33,368	8,263
RED LAKE FALLS	26,702	35,331	(8,629)	11,591	20,430	(17,468)	....	34,247	....	....	....	....	5,861	20,430	....
RED LAKE RESERVATION	95,549	181,844	(86,295)	63,398	470,634	(493,531)	....	748,147	....	....	....	2,384,853	2,063,482	470,634	114,582
RED WING	126,241	145,252	(19,011)	9,516	133,952	(143,447)	....	186,064	....	....	....	....	105	133,952	20,005
REDWOOD FALLS	48,729	54,861	(6,132)	4,623	48,646	(50,155)	....	77,881	....	....	....	....	6,910	48,646	11,892
SAUK CENTRE	36,815	40,343	(11,528)	7,756	47,110	(50,882)	....	63,168	....	....	....	1,433	449	47,110	8,494
SCOTT COUNTY	21,918	22,302	(384)	5,832	129,373	(123,925)	....	91,107	....	....	....	20,002	....	129,373	....
SLEEPY EYE	40,958	50,986	(2,028)	7,828	37,128	(31,328)	....	50,459	....	....	....	....	4,069	37,128	8,534
SOUTH ST PAUL	347,511	364,019	(16,508)	39,672	290,705	(275,541)	....	345,742	....	....	....	76,992	27,521	290,705	27,866
ST CLOUD	334,451	610,966	(276,515)	10,968	182,073	(439,620)	....	....	....	....	....	723,066	703,049	182,073	84,000
ST JAVES	76,178	69,409	6,769	3,288	60,960	(50,903)	....	77,360	....	....	....	....	4,076	60,960	15,566
ST LOUIS PARK	136,938	394,771	(257,833)	26,985	14,216	(245,064)	....	309,833	....	....	....	546,424	537,914	14,216	....
ST PAUL	4,630,866	8,129,201	(3,498,335)	1,846,815	3,816,152	(5,467,672)	....	11,213,560	....	....	....	848,283	4,968,583	3,816,152	699,606
ST PETER	75,012	94,634	(19,622)	11,404	49,821	(50,039)	....	74,069	....	....	....	....	5,132	49,821	15,235
STAPLES	60,948	64,731	(3,783)	14,079	50,392	(40,096)	....	59,420	....	....	....	....	5,119	50,392	11,700
TRIEF RIVER FALLS	72,047	99,311	(27,264)	29,104	100,220	(90,300)	....	123,530	....	....	....	539,195	45,341	100,220	15,000
TRACY	49,042	81,396	(32,354)	4,260	41,823	(69,917)	....	82,422	....	....	....	2,354	6,823	41,823	16,060
TWO HARBORS	68,662	72,374	(3,712)	6,440	53,537	(50,809)	....	67,495	....	....	....	....	....	53,537	12,600
VIRGINIA	290,001	243,407	55,394	22,210	296,994	(219,390)	....	609,842	....	....	....	....	4,593,594	296,994	41,155,516
WABASHA COUNTY	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....
WACONIA	35,781	38,142	(2,361)	11,525	32,457	(23,293)	....	41,854	....	....	....	....	....	32,457	6,054
WADENA	67,420	77,145	(9,725)	10,352	38,030	(28,803)	....	66,078	....	....	....	....	15,903	38,030	15,490
WALKER	33,818	34,592	(774)	2,407	33,178	(31,465)	....	46,007	....	....	....	....	3,301	33,178	8,094
WARREN	53,697	62,026	(8,329)	4,633	95,812	(59,500)	....	75,581	....	....	....	....	1,018	95,812	11,366
WARRORD	19,006	42,427	(23,421)	5,063	10,152	(35,710)	....	61,422	....	....	....	....	7,304	16,602	4,002
WASICA	69,648	69,115	533	7,506	56,199	(48,000)	....	74,977	....	....	....	....	14,358	56,199	15,100
WATKINS	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....
WELLS	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....
WHITE EARTH RESERVATION	78,496	237,078	(166,582)	80,434	626,668	(712,816)	607,695	

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														INTEREST	PRINCIPAL
WILLMAR	173,698	187,258	(13,560)	11,110	283,768	(286,218)	289,433	1,933,759	3,706,900	283,768	214,302
WINDOM	64,585	76,471	(11,886)	1,903	43,947	(53,938)	....	88,589	....	....	....	1,195,584	176,538	43,947	12,734
WINDVA	382,600	367,452	(64,852)	181,323	274,354	(157,883)	....	561,713	....	....	....	2,076,195	2,380,729	274,354	76,439
WORTHINGTON	105,109	105,916	(807)	7,607	129,696	(122,896)	....	211,781	....	....	....	557,343	689,863	129,696	22,215
YELLOW MEDICINE COUNTY	....	....	....	....	....	....	FAILED	TO	REPORT	....	....	....	....	....	....
TOTAL	14,783,111	22,477,790	(7,694,679)	3,999,069	14,967,348	(18,662,958)	0	28,519,587	14,347	0	0	78,888,835	29,065,862	14,885,030	86,574,489
OTHER STATE AGENCIES															
STATE AGRICULTURAL SOCIETY	5,963,568	6,475,157	(511,589)	713,339	....	281,758	....	....	....	....	....	....	279,667	14,348	....
TOTAL	5,963,568	6,475,157	(511,589)	713,339	0	281,758	0	0	0	0	0	0	279,667	14,348	0
PORT AUTHORITIES															
DULUTH	2,365,050	2,164,218	200,832	1,206,912	1,200,794	206,958	174,787	....	1,144,844	....	....	....	1,464,618	84,234	192,883
ST PAUL	858,814	5,187,914	(4,329,100)	10,738,919	1,331,710	5,070,189	1,358,538	....	....	....	836,766	....	122,664	1,852,252	1,838,880
TOTAL	3,223,864	7,352,132	(4,128,268)	11,937,831	2,532,504	5,277,059	1,525,325	0	1,144,844	0	836,766	0	1,587,282	1,136,486	1,222,383
RECREATION AUTHORITIES															
DULUTH ARENA-AUDITORIUM	2,174,363	3,101,331	(926,968)	592,339	2,929	(337,558)	....	....	....	....	587,870	....	44,906	....	....
HEMN. CO PARK RES-GOLF COURSE	229,192	188,532	40,660	6,154	....	46,814	....	....	....	....	....	....	14,188	....	....
HEMN. CO. PARK RES.-SKI AREA	395,443	520,984	(125,461)	2,980	....	(122,481)	....	....	....	....	....	....	387,821	....	....
SPIRIT MOUNTAIN	1,357,397	1,778,987	(413,510)	587,571	246,786	(152,645)	482,881	....	....	....	....	....	47,818	195,417	193,172
METRO SPORTS FACILITIES COM.	8,474,809	8,495,238	(21,229)	5,077,988	3,836,356	2,828,395	4,674,878	....	....	....	....	....	9,289,916	3,117,259	648,888
TOTAL	12,638,484	14,076,912	(1,446,588)	6,187,824	3,285,991	1,454,525	5,157,671	0	0	0	587,870	0	9,623,849	3,312,676	833,172
RURAL WATER SYSTEMS															
KITTSOM-MARSHALL	52,766	67,887	(15,841)	69,718	46,186	8,491	....	....	....	71,000	....	....	148,612	46,145	....
LINCOLN-PIPESTONE	265,865	531,826	(266,761)	338,138	317,400	(254,823)	....	358,000	....	....	....	658,000	1,851,873	317,400	115,000
TOTAL	317,831	599,633	(281,802)	399,856	363,586	(245,532)	0	358,000	0	71,000	0	658,000	1,191,685	363,545	115,000
SANITATION DISTRICTS															
ALEXANDRIA LAKE AREA	1,128,779	1,815,991	(687,212)	513,742	458,513	176,817	31,458	....	....	....	....	....	25,823	449,157	137,000
DOVER EYOTA ST CHARLES	215,776	247,435	(31,659)	24,319	49,876	(56,416)	....	....	....	....	....	....	....	48,996	28,000
METRO WASTE CONTROL COM.	67,587,000	57,599,888	9,987,112	6,454,888	9,483,888	6,959,888	....	5,544,888	927,888	....	....	35,892,888	41,458,888	7,415,888	9,756,888
MOOSE LAKE-WINDEMERE	17,489	135,221	(117,812)	116,171	62,966	(64,687)	28,820	31,551	14,584	....	2,184	....	48,593	62,966	....
NORTH WOODCHIZING	128,825	143,326	(15,301)	57,517	....	42,216	....	47,648	9,757	....	....	....	....	....	....
DAKLAND	3,843	4,642	(799)	478	....	(321)	....	....	....	....	....	....	....	....	....
PINE RIVER	42,619	83,192	(40,573)	52,831	54,779	(42,520)	....	1,625,175	149,149	....	....	....	2,191,842	54,778	....
WESTERN LAKE SUPERIOR	18,988,874	8,911,385	2,868,769	1,868,866	2,878,585	1,866,338	64	895,954	192,584	....	....	....	3,142,786	1,958,526	2,425,765
TOTAL	88,183,525	68,148,112	11,963,413	8,287,124	12,178,838	8,879,699	68,342	8,144,328	1,292,914	0	2,184	35,892,888	46,857,444	9,981,423	12,338,765

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														INTEREST	PRINCIPAL
TRANSIT SYSTEMS															
DULUTH TRANSIT AUTHORITY	2,914,892	6,791,365	(3,876,473)	3,074,633	(801,840)	464,556	1,738,038	872,039	592,320
METROPOLITAN TRANSIT COM.	39,659,300	99,095,200	(59,435,900)	53,206,400	726,600	(6,956,100)	33,585,400	9,074,700	7,788,100	8,910,000	9,906,500	726,600	2,150,000
ST. CLOUD TRANSIT COMMISSION	574,306	1,387,275	(812,969)	976,405	163,516	445,549	361,900	470,277	57,124
TOTAL	43,148,498	107,273,840	(64,125,342)	57,257,518	726,600	(7,594,424)	34,030,949	9,901,244	9,916,415	872,039	0	8,910,000	10,555,944	726,600	2,150,000
GRAND TOTAL	245,222,046	307,387,052	(62,164,206)	106,140,922	42,138,965	1,837,751	42,690,477	48,250,631	13,267,961	908,039	1,425,940	119,020,983	119,082,114	38,642,413	114,176,635

TABLE 21
THE SPECIAL DISTRICTS
TOTAL OUTSTANDING INDEBTEDNESS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
AGRICULTURAL SOCIETIES								
COUNTY FAIRS	....	....	....	....	....	....	....	....
TOTAL	0	0	0	0	0	0	0	0
AIRPORT COMMISSIONS								
DULUTH	1,715,000	....	....	....	....	1,715,000	....	83,700
METROPOLITAN AIRPORTS COMMISSION	58,904,000	....	72,535,000	....	....	131,439,000	....	....
TOTAL	60,619,000	0	72,535,000	0	0	133,154,000	0	83,700
LAKE CONSERVATION DISTRICTS								
DRAINAGE & CONSERVANCY DISTRICTS								
HOSPITAL DISTRICTS								
CANBY COMMUNITY	45,000	....	....	....	....	45,000	....	....
CANNON FALLS	....	....	....	....	....	....	....	55,000
CHISAGO LAKES	90,000	....	....	1,150,000	....	1,240,000	....	336,401
CUYUNA RANGE	....	....	5,625,000	....	....	5,625,000	....	23,270
DAWSON	....	....	1,550,000	....	....	1,550,000	....	....
DISTRICT MEMORIAL	30,000	....	900,000	....	....	930,000	....	158,274
GLACIAL RIDGE	....	....	260,000	....	....	260,000	....	205,000
MILACA	160,000	....	....	260,000	....	420,000	....	31,326
MONTICELLO-BIG LAKE	240,000	....	355,000	785,000	....	1,380,000	....	....
MOOSE LAKE	80,000	....	....	1,475,000	287,000	1,842,000	....	3,728
NORTH SUBURBAN	....	....	13,820,000	....	....	13,820,000	....	....
NORTHERN ITASCA	55,000	....	....	....	....	55,000	....	....
PARKERS PRAIRIE	153,000	....	....	8,000	....	161,000	....	3,247
PELICAN VALLEY	1,160,000	....	....	....	....	1,160,000	....	50,000
PERHAM	210,000	....	945,000	200,000	....	1,355,000	....	191,092
RICE COUNTY	880,000	....	....	....	....	880,000	....	....
ROSEAU AREA	80,000	....	165,000	....	....	245,000	....	44,400
UNITED-BLUE EARTH	....	....	680,000	2,600,000	....	3,280,000	....	110,626
UNITED DISTRICT-STAPLES	....	....	4,155,000	....	....	4,155,000	....	....
WESTERN POPE	985,000	....	....	....	....	985,000	....	13,679
TOTAL	4,168,000	0	28,455,000	6,478,000	287,000	39,388,000	0	1,226,043
HOUSING & REDEVELOPMENT AUTHORITIES								
AITKIN	....	....	....	....	775,156	775,156	....	201,225
ALBERT LEA	....	....	....	....	2,530,148	2,530,148	....	118,431
ALEXANDRIA	....	....	....	....	1,291,781	1,291,781	....	1,340,096
AUSTIN	....	....	....	....	3,627,475	3,627,475	....	4,632,065
BAGLEY	....	....	....	....	508,584	508,584	....	3,558
BARNESVILLE	....	....	....	....	386,349	386,349	....	58,475
REMIDJI	....	....	....	....	1,210,000	1,210,000	....	47,865
BENSON	....	....	....	....	830,000	830,000	....	1,190,693

TABLE 21
THE SPECIAL DISTRICTS
TOTAL OUTSTANDING INDEBTEDNESS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
BIG STONE COUNTY	1,045,303	1,045,303	....	203,521
BLOOMINGTON	427,000	427,000	....	....
BLUE EARTH	886,660	886,660	....	160,904
BRAHAM	377,843
BRAINERD	2,054,561	2,054,561	....	58,535
BRECKENRIDGE	1,270,866	1,270,866	....	918,729
BUFFALO	821,100	821,100	....	....
CAMBRIDGE	614,065	614,065	....	9,052
CARLTON	304,531	304,531	....	38,331
CASS LAKE	1,014,286
CHISHOLM	1,905,910
CLARKFIELD	477,309	477,309	....	763
CLAY COUNTY	1,226,950
CLOQUET	1,053,633	1,053,633	....	114,560
COLUMBIA HEIGHTS	2,189,521
COOK	2,417,254
COTTONWOOD	660,864	660,864	....	7,568
CROOKSTON	992,005	992,005	....	718,106
CROSBY	884,208	884,208	....	38,118
DAKOTA COUNTY	13,672,826
DELAND	417,206	417,206	....	16,546
DETROIT LAKES	1,940,898	1,940,898	....	27,004
DODGE CENTER	1,714,850
DULUTH	11,193,100	11,193,100	....	21,485,645
EAST GRAND FORKS	950,426	950,426	....	854,697
ELY	1,208,270	1,208,270	....	897,239
EVELETH	486,201
FAIRMONT	1,601,185	1,601,185	....	143,208
FERGUS FALLS	800,000	800,000	....	479,999
FOREST LAKE	612,100	612,100	....	15,300
GAYLORD	30,700
GILBERT	945,412
GLENNWOOD	416,974	416,974	....	....
GRAND RAPIDS	2,090,058
GRANITE FALLS	140,000	140,000	....	33,333
GREENBUSH	345,000	345,000	....	....
HENNING	296,864	296,864	....	1,673
HIBBING	2,441,716	2,441,716	....	3,548,926
HOPKINS	1,274,405	1,274,405	....	130,770
HOUSTON	768,282
INTERNATIONAL FALLS	865,000	865,000	....	92,135
JACKSON	1,026,561	1,026,561	....	555,931
LAKE BENTON	447,573	447,573	....	27,539
LE SUEUR	649,807	649,807	....	51,720
LINDSTROM	436,132	436,132	....	....
LITCHFIELD	851,857	851,857	....	52,061
LITTLE FALLS	1,303,089	1,303,089	....	289,546
LONG PRAIRIE	623,878	623,878	....	....

TABLE 21
THE SPECIAL DISTRICTS
TOTAL OUTSTANDING INDEBTEDNESS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
LIVERNE	929,462	929,462	....	62,157
MADISON	544,286	544,286	....	73,490
MANKATO	2,109,256	2,109,256	....	1,504,227
MARSHALL	1,388,006	1,388,006	....	1,879,664
MELROSE	409,332	409,332	....	27,035
MONTEVIDEO	1,103,291	1,103,291	....	70,511
MONTGOMERY	483,096	483,096	....	90,355
MOORHEAD	2,000,000	2,000,000	....	2,889,287
MOOSE LAKE	615,533	615,533	....	2,932
MORA	658,519
MORRIS	765,102	765,102	....	52,055
MOUND	707,424	707,424	....	6,155
MOUNTAIN IRON	1,106,356	1,106,356	....	....
MOUNTAIN LAKE	598,594	598,594	....	24,508
MOWER COUNTY	1,695,757
NEW RICHLAND	477,081	477,081	....	7,770
NORTH MANKATO	995,000	995,000	....	106,109
NORTHWEST MN MULTI-COUNTY	3,974,267
OTTER TAIL COUNTY	858,842
PARK RAPIDS	785,221	785,221	....	60,359
PEQUOT LAKES	395,213
PERHAM	504,781	504,781	....	4,041
PINE CITY	415,143	415,143	....	100,000
PINE COUNTY	549,614	549,614	....	....
PINE RIVER	673,586	673,586	....	....
PIPESTONE	1,118,650	1,118,650	....	492,510
PRINCETON	571,965	571,965	....	93,000
RED LAKE FALLS	328,751	328,751	....	44,984
RED LAKE RESERVATION	175,265	175,265	....	8,893,283
RED WING	2,012,912
RED WING JORDAN TOWER	3,501,138
REDWOOD FALLS	798,871	798,871	....	....
ROBBINSDALE	690,000	....	....	....	....	690,000	....	....
SAUK CENTRE	570,622	570,622	....	86,397
SAUK RAPIDS	565,000	....	....	....	....	565,000	....	....
SCOTT COUNTY	1,018,365
SLEEPY EYE	637,162	637,162	....	....
SOUTHEASTERN MN MULTI-COUNTY	3,000
SOUTH ST PAUL	1,696,231	1,696,231	....	2,953,587
ST CLOUD	2,967,075	2,967,075	....	873,545
ST CLOUD NORTHWAY	3,362,065
ST JAMES	948,111	948,111	....	36,753
ST LOUIS PARK	772,647
ST PAUL LOW INCOME	36,083,520	36,083,520	....	38,501,079
ST PAUL URBAN RENEWAL	3,150,000
ST PETER	912,439	912,439	....	53,640
STAPLES	846,522	846,522	....	12,506
THIEF RIVER FALLS	1,060,000	1,060,000	....	662,963

TABLE 21
THE SPECIAL DISTRICTS
TOTAL OUTSTANDING INDEBTEDNESS
FOR THE FISCAL YEARS ENDED DURING THE PERIOD
JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
TRACY	....	....	....	....	751,996	751,996	....	34,838
TWO HARBORS	....	....	....	....	....	....	....	876,205
VIRGINIA	....	....	....	....	915,101	915,101	....	5,597,383
WABASHA	....	....	....	....	711,685	711,685	....	1,431,294
WACONIA	....	....	....	....	472,881	472,881	....	58,096
WADENA	....	....	....	....	730,000	730,000	....	10,777
WALKER	....	....	....	....	443,330	443,330	....	71,711
WARREN	....	....	....	....	850,703	850,703	....	76,315
WARROAD	....	....	....	....	271,560	271,560	....	37,089
WASECA	....	....	....	....	966,615	966,615	....	61,079
WELLS	....	....	....	....	1,247,172	1,247,172	....	....
WHITE EARTH RESERVATION	....	....	....	....	700,471	700,471	....	820,706
WILLMAR	....	....	....	....	1,718,717	1,718,717	....	2,300,740
WINDOM	....	....	....	....	841,684	841,684	....	1,223,222
WINONA	....	....	....	3,245,000	2,405,204	5,650,204	....	4,082,800
WORTHINGTON	....	....	....	....	1,264,103	1,264,103	....	813,519
TOTAL	1,255,000	0	0	3,245,000	132,660,209	137,160,209	0	165,967,362
LIBRARY DISTRICTS	....	....	....	....	....	....	....	....
PORT AUTHORITIES								
DULUTH	2,335,000	....	....	....	....	2,335,000	....	665,086
ST. PAUL	16,105,000	....	....	....	....	16,105,000	....	....
WINONA	810,000	....	....	....	....	810,000	....	273,483
TOTAL	19,250,000	0	0	0	0	19,250,000	0	938,569
RAILROAD AUTHORITIES	....	....	....	....	....	....	....	....
RECREATION AUTHORITIES								
HENNEPIN COUNTY PARK	1,250,000	....	....	....	....	1,250,000	....	....
METRO SPORTS FACILITIES COMMISSION	3,115,500	....	54,360,000	....	....	57,475,500	....	....
SPIRIT MOUNTAIN	775,000	....	....	1,600,000	....	2,375,000	....	1,087,721
TOTAL	5,140,500	0	54,360,000	1,600,000	0	61,100,500	0	1,087,721
REGIONAL DEVELOPMENT COMMISSIONS								
ARROWHEAD	....	....	....	....	....	....	....	278,837
HEADWATERS	....	....	....	....	....	....	....	509
METROPOLITAN COUNCIL	32,780,000	....	....	....	....	32,780,000	....	530,000
NORTHWEST	....	....	....	....	....	....	....	8,428
TOTAL	32,780,000	0	0	0	0	32,780,000	0	817,774
RURAL WATER DISTRICTS								
LINCOLN - PIPESTONE	....	6,825,000	....	....	....	6,825,000	....	21,648

TABLE 21
 THE SPECIAL DISTRICTS
 TOTAL OUTSTANDING INDEBTEDNESS
 FOR THE FISCAL YEARS ENDED DURING THE PERIOD
 JULY 1, 1982 TO JUNE 30, 1983

NAME OF GOVERNMENTAL UNIT	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE	REVENUE	OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM INDEBTEDNESS
TOTAL	0	6,825,000	0	0	0	6,825,000	0	21,648
SANITATION DISTRICTS								
ALEXANDRIA LAKE AREA	7,923,000	....	....	....	....	7,923,000	....	....
DOVER-EYOTA-ST. CHARLES	720,000	....	....	....	....	720,000	....	....
METRO WASTE CONTROL COMMISSION	182,689,000	....	....	....	....	182,689,000	40,435,000	61,058,000
MOOSE LAKE-WINDEMERE	1,212,000	....	....	....	....	1,212,000	....	....
MOSQUITO CONTROL DISTRICT	....	....	....	....	....	....	....	4,722
WESTERN LAKE SUPERIOR	21,995,000	....	....	....	....	21,995,000	....	2,735,402
TOTAL	214,539,000	0	0	0	0	214,539,000	40,435,000	63,798,124
SOIL & WATER CONSERVATION DISTRICTS								
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TRANSIT SYSTEMS								
METROPOLITAN TRANSIT COMMISSION	19,960,000	19,960,000
TOTAL	19,960,000	0	0	0	0	19,960,000	0	0
WATERSHED DISTRICTS								
BELLE CREEK	....	307,000	....	....	....	307,000	....	....
HIGH ISLAND	....	461,300	....	....	....	461,300	....	....
JOE RIVER	....	....	....	....	....	....	....	69,090
LAC QUI PARLE-YELLOW BANK	....	617,300	....	....	....	617,300	....	82,000
PRIOR LAKE-SPRING LAKE	....	1,025,000	....	....	....	1,025,000	....	....
RAMSEY WASHINGTON METRO	....	6,780,000	....	....	....	6,780,000	....	....
TWO RIVER	....	....	....	....	....	....	....	24,739
TOTAL	0	9,190,600	0	0	0	9,190,600	0	175,829
GRAND TOTAL SPECIAL DISTRICTS	357,711,500	16,015,600	155,350,000	11,323,000	132,947,209	673,347,309	40,435,000	234,116,770
OTHER STATE AGENCIES								
MN STATE ARMORY BUILDING	1,817,000	....	....	....	....	1,817,000	....	....
STATE AGRICULTURAL SOCIETY	....	....	....	....	....	....	....	260,736
UNIVERSITY OF MINNESOTA	....	....	177,300,000	13,972,000	....	191,272,000	10,215,000	24,180,533
TOTAL OTHER STATE AGENCIES	1,817,000	0	177,300,000	13,972,000	0	193,089,000	10,215,000	24,441,269
RETIREMENT ASSOCIATIONS								
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EXPLANATION OF CLASSIFICATIONS USED

The data reported by the local governmental units in Minnesota has been summarized to reflect the revenues and expenditures of the political subdivisions. It is the intent of this report to provide information relating to the finances of all the local governmental units in comparable form; therefore, a uniform classification of revenues and expenditures was developed.

The sources of the data incorporated in this report include statements of cities, counties, and other units of local government which are audited and are presented on the modified accrual or accrual basis of accounting. Others are not audited and have been prepared on a cash receipts and cash disbursements basis.

Revenues are classified by source, and expenditures are classified by function or subfunction. The classification used closely follows the standard classification developed by the National Council on Governmental Accounting. A uniform classification of revenues by source permits reasonably accurate comparisons between governmental units, and the analysis of financing methods. A uniform classification of expenditures by function or activity shows operating costs and enables a comparison of similar activities between various governmental units.

The following activities are regarded as self-supporting public service enterprises:

- Water utility
- Sewer utility
- Electric utility
- Hospital
- Nursing home
- Heat utility
- Gas utility
- Liquor store

Because of the basic differences between the characteristics of governmental funds and funds for the operation of these enterprises, the revenues and expenditures of the governmental and public service enterprise funds are shown separately.

The classification system used in this report is detailed below.

GOVERNMENTAL REVENUES

General Property Taxes - Includes all revenues from the direct ad valorem tax on real and personal property; penalties and interest on delinquent taxes; power and light tax, and other special taxes for the counties, cities, towns, school districts, and other special districts.

Other Taxes - Includes local sales taxes, hotel-motel taxes, food and beverage taxes, admissions taxes, franchise taxes, and other similar taxes.

Special Assessments - Includes revenues from benefited property owners for street, sidewalk, ditch, sewer, and other construction or improvement costs.

Licenses and Permits - Includes revenues from licenses and permits from businesses and occupations, non-business licenses, and permits for building, plumbing, and similar projects.

Intergovernmental Revenues - Includes grants and shared taxes from other governmental units, for example, local government aid and homestead credit paid by the State, and general revenue sharing funds from the federal government.

Charges for Services - Includes charges, fees, rentals, and minor sales of the various governmental departments for services rendered to individuals and other local governmental units.

Fines and Forfeits - Includes revenues exacted as penalties for law violation, penalties for non-observance of contracts, forfeited deposits, and similar items.

Miscellaneous Revenue - Includes revenue from interest on investments, rental of nondepartmental property, donations, and sale of property.

Borrowing - Includes receipts from the sale of bonds, certificates of indebtedness and tax anticipation certificates, except public service enterprise borrowing.

EXPENDITURES

Expenditures of the various local governmental units include current expenditures (the annual recurring cost of maintaining governmental functions, including interest expense) and capital outlay (expenditures for permanent improvements and equipment).

GOVERNMENTAL EXPENDITURES

Current Expenditures

General Government - Includes all payments for the current expenditures of general governmental officers--executive, legislative, and judicial; boards and commissions; elections; general government buildings; and all general administrative expense payments.

Public Safety - Includes payments for the current expenditures of police and fire departments, corrections, protective inspection, arcaery expense, protection to animals, coroner's expenses, morgues, civil defense.

Highways and Streets - Includes maintenance and operation payments for roads, streets, bridges, alleys, and sidewalks; also includes payments for street lighting and snow removal.

Sanitation - Includes all expense payments for garbage and refuse collection and disposal, weed cutting, public rest rooms, and street cleaning. Starting in 1980, cities report sewer, refuse collection or both as enterprise funds, rather than as governmental funds, in the publications of the Office of the State Auditor.

Health - Includes payments for current expenditures of health departments, health inspection, vital statistics, control of communicable diseases, and child health service.

Hospitals - Includes payments for operation of the University of Minnesota hospital. County, municipal and district hospitals are considered public service enterprises in this report.

Welfare - Includes all payments for the support or assistance of the poor, the aged, the blind, and dependent children; contributions to charitable organizations; and administration costs of the various programs.

Education - Includes payments for current expenditures of institutions of learning--books, school libraries, supplies furnished to pupils, school administration, and transportation of pupils.

Libraries - Includes payments for current expenditures of all libraries intended for the use of the public and all payments to other units for library services.

Recreation - Includes the payments for operation and maintenance of recreational activities, buildings, parks, musical entertainment and celebrations.

Conservation of Natural Resources - Includes payments for county agents, county fairs, lake and stream improvements, ditches, contributions to agricultural societies, and the protection and propagation of game and fish.

Urban Redevelopment and Housing - Includes expenditures for the planning and provision of adequate housing and redevelopment of substandard physical facilities.

Miscellaneous - Includes contributions to employee pension funds, insurance premiums not allocated to a specific function, operation and maintenance of port authorities, municipal airports, and other unallocable current expenditures.

Interest Expense and Fiscal Charges - Includes payment of interest and fiscal charges on all classes of public debt, with the exception of interest on debt of government-owned public service enterprises.

Capital Outlay - Includes all payments for construction and improvement of governmental property, exclusive of property belonging to a government-owned public service enterprise; also includes purchase of real property and major equipment. In general, payments which create or enhance the value of governmental fixed assets are capital outlay.

Debt Redemption - Includes principal payments on all classes of long-term public debt such as bonds and certificates, except public service enterprise debt.

PUBLIC SERVICE ENTERPRISES

Tables included in this report were summarized from financial statements to show the financial operations for each type of public service enterprise. Where possible, the financial operations were summarized on the accrual basis of accounting rather than the cash basis.

The classifications used for the public service enterprises closely follow those used by the Federal Bureau of the Census and, in general, include the types of revenues and expenses that are used in similar enterprises in private industry.