# STATE OF MINNESOTA
## Office of the State Auditor


**Rebecca Otto**
**State Auditor**


# Minnesota County Finances

*2007 Revenues, Expenditures, and Debt*

## Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

**Pension** - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

**Tax Increment Financing** - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@state.mn.us
www.auditor.state.mn.us

# Minnesota County Finances

## *2007 Revenues, Expenditures, and Debt*

April 27, 2009


## Government Information Division
## Office of the State Auditor
## State of Minnesota

**Deputy State Auditor**

Greg Hierlinger

**Staff**

David Kazeck, *Supervisor*
John Jernberg, *Research Analyst*
Ann Sissel
Curt Koester
Mark Albarado
Kathryn Amberg (*Intern*)
Katie Nohr (*Intern*)

This page left blank intentionally

# TABLE OF CONTENTS

This page left blank intentionally

# Scope and Methodology

This publication is intended to help citizens, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2007.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Table 2 presents the data by each individual county.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate completely, or in large part, from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Tables 3 through 7.

Table 8 lists by county the bonded and other long-term debt outstanding as of December 31, 2007. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 9 and 10 present an analysis of the 2006 and 2007 unreserved fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2006 to 2007, and a comparison of 2007 unreserved fund balances to total current expenditures. Appendix A provides a more detailed discussion of fund balances.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database can be accessed through the Office of the State Auditor's website at: http://www.auditor.state.mn.us.[1]

[1] The direct link to the comparison tool is: http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools.

This page left blank intentionally

# Executive Summary

## Current Trends

- Minnesota county revenues increased 5.9 percent from 2006 to 2007 to total $5.4 billion. The rise in total revenues was primarily due to a 10.6 percent increase in tax revenues and a 24.6 percent increase in interest earnings (pg. 5).

- Counties reported total expenditures of $5.8 billion in 2007. This represents an increase of $581.5 million, or 11.0 percent, from total expenditures in 2006 (pg. 9).

- In 2007, Minnesota counties reported outstanding long-term debt of $2.9 billion.[2] This represents an increase of 25.0 percent over long-term debt reported in 2006. Three counties, Hennepin, Olmsted, and Washington, accounted for $228.4 million, or 54.8 percent of the increase in bond indebtedness (pg. 13).

- The operating losses of Minnesota county enterprises totaled $16.7 million in 2007. This represents an increase of 839.3 percent from the operating losses of $1.8 million reported in 2006. The net income of county enterprises totaled $17.7 million in 2007. This represents a decrease of 43.9 percent from 2006 (pg. 14).[3]

- In 2007, current expenditures grew at a faster rate (6.2 percent) than unreserved fund balances (2.1 percent). As a result, the average unreserved fund balances as a percent of current expenditures for counties declined from 45.5 percent in 2006 to 43.8 percent in 2007 (pg. 15).

## Ten-Year Trends

- Total revenues in constant dollars[4] have risen 5.1 percent since 1998 (pg. 7).

- From 2003 to 2007, the share of revenue derived from taxes increased from 37.5 percent to 41.5 percent, while the share of revenues derived from state grants decreased from 33.3 percent to 28.8 percent. (pg. 7).

- When adjusted for inflation, total county expenditures increased 9.2 percent from 1998 to 2007. In actual dollars, the increase was 58.3 percent. Over the ten-year period, inflation-adjusted expenditures were at their highest point in 2002, declined to their lowest point in 2005, and started rising again in 2006 and 2007 (pg. 10).

---

[2] Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

[3] A primary factor affecting overall trends in 2007 was the Hennepin County Medical Center (HCMC). The operating losses of the HCMC increased from $12.0 million in 2006 to $30.9 million in 2007. The net income went from $7.4 million in 2006 to a net loss of $18.1 million in 2007.

[4] Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 1998 as the base year.

- When adjusted for inflation, outstanding long-term indebtedness grew 50.3 percent between 1998 and 2007. When compared to the 5.1 percent growth in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures (pg. 13).[5]

[5] Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

# Comparison and Overview

## Governmental Fund Revenues

### Current and Five-Year Trends

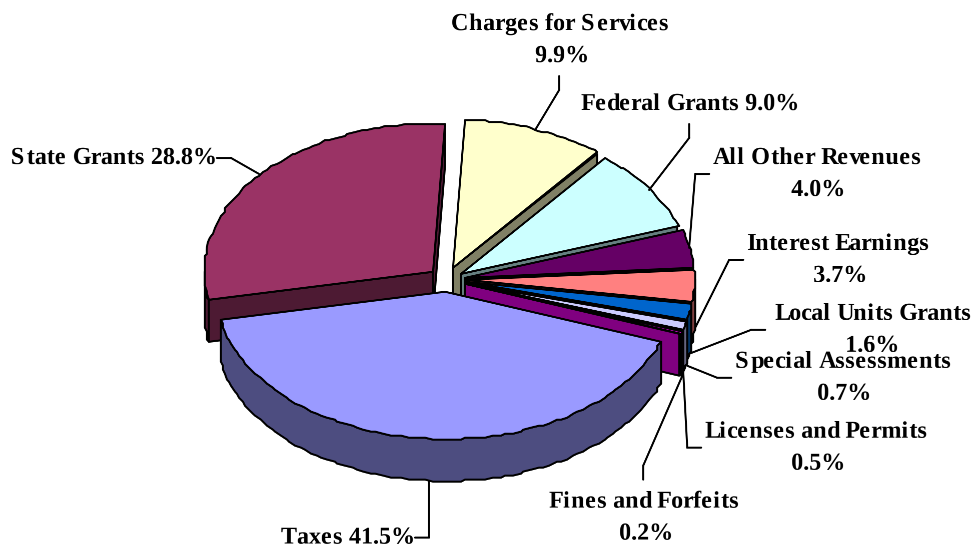
Minnesota county revenues increased 5.9 percent from 2006 to 2007 to total $5.4 billion. The rise in total revenues was primarily due to a 10.6 percent increase in tax revenues and a 24.6 percent increase in interest earnings. Licenses and permits (-2.8 percent) and federal grants (-5.8 percent) were the only sources of county revenues to decrease between 2006 and 2007.

The composition of total county revenues generally varies only slightly from year to year. Taxes and state grants are the most significant sources of county revenues, accounting for 70.3 percent of total revenues in 2007. The next two largest sources of revenues for counties are charges for services and federal grants. In 2007, charges for services accounted for 9.9 percent of total revenues, while federal grants accounted for 9.0 percent. In 2006, they each accounted for 10.1 percent of total revenues.

Figure 1 shows the relative shares of total governmental revenues by source.

**Figure 1: Total Revenues, 2007 ***

**$5,433,373,940**

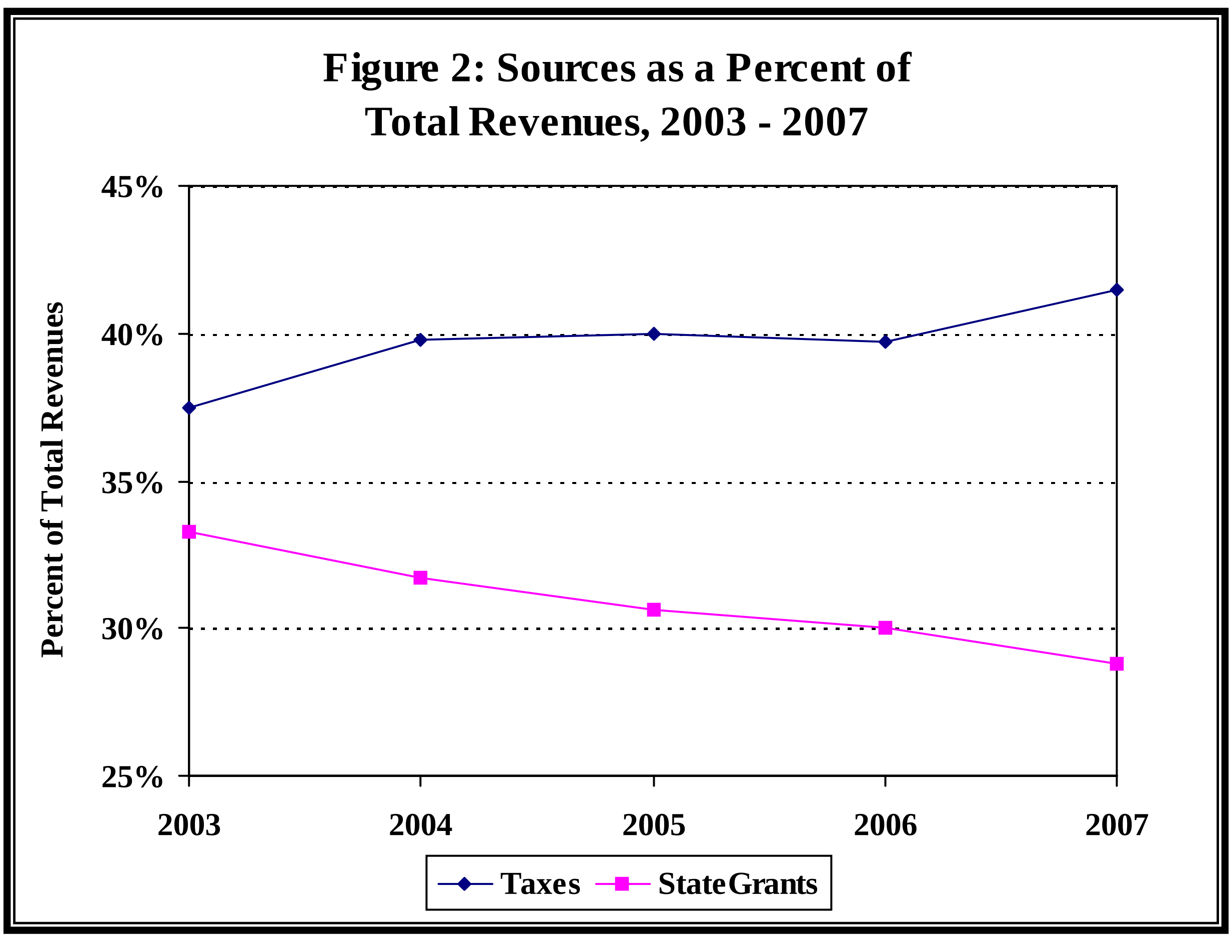



* Because of rounding, these totals do not add up to 100 percent.

Between 2006 and 2007, three categories of revenues rose by double digits: local unit grants (26.6 percent), interest earnings (24.6 percent), and taxes (10.6 percent). Although local unit grants and interest earnings grew at double digit rates between 2006 and 2007, the impact on total revenues was smaller than that of taxes because the two represent a much smaller percentage of total revenues. Other categories of revenues that rose over this period included special assessments (6.8 percent), charges for services (4.3 percent), all other revenues (2.7 percent), fines and forfeits (2.2 percent), and state grants (1.7 percent).

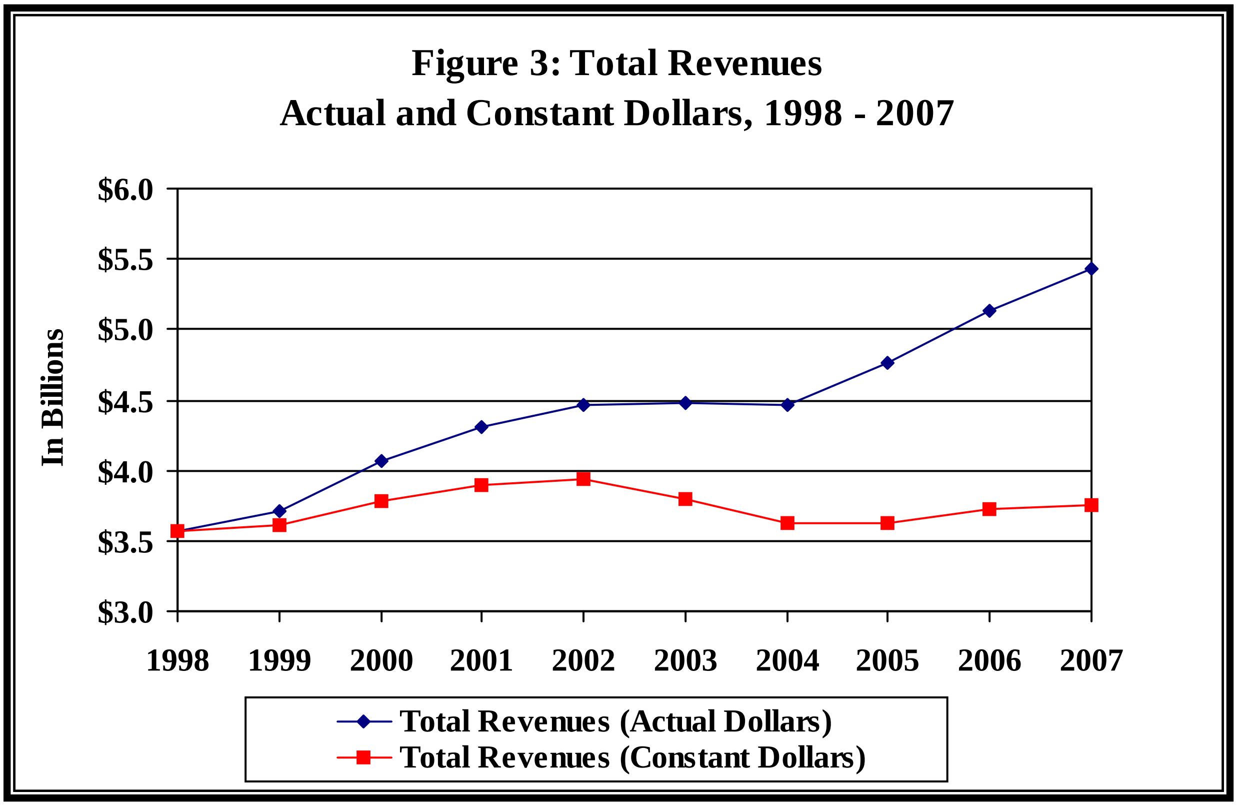
The two sources of revenues that decreased between 2006 and 2007 were federal grants (-5.8 percent) and licenses and permits (-2.8 percent). While revenues derived from licenses and permits account for just 0.5 percent of county revenues, federal grants account for 9.0 percent of total revenues. The decline in federal grants and its relatively large share of total revenues held down the overall rate of growth of total county revenues.

In recent years, the share of total county revenues derived from state grants has decreased, while the share from taxes has increased. The beginning of this trend corresponds with cuts in state grants to counties in 2003. As shown in Figure 2, the increasing percentage of total revenues derived from taxes between 2003 and 2007 closely aligns with the decrease in state grants. In 2007, there was an acceleration of the trend, with the gap between the two becoming larger.



## Ten-Year Trends

Figure 3 below shows trends for total county revenues in actual and constant dollars for the years 1998 to 2007. Total revenues in constant dollars[6] have risen 5.1 percent since 1998. The trend in constant dollars has shown three patterns over the ten-year period. From 1998 to 2002, county revenues grew each year. After state grant cuts in 2003, revenues in constant dollars decreased for the next two years. Since 2004, county revenues in constant dollars have increased each year but are still less than what they were in 2000.



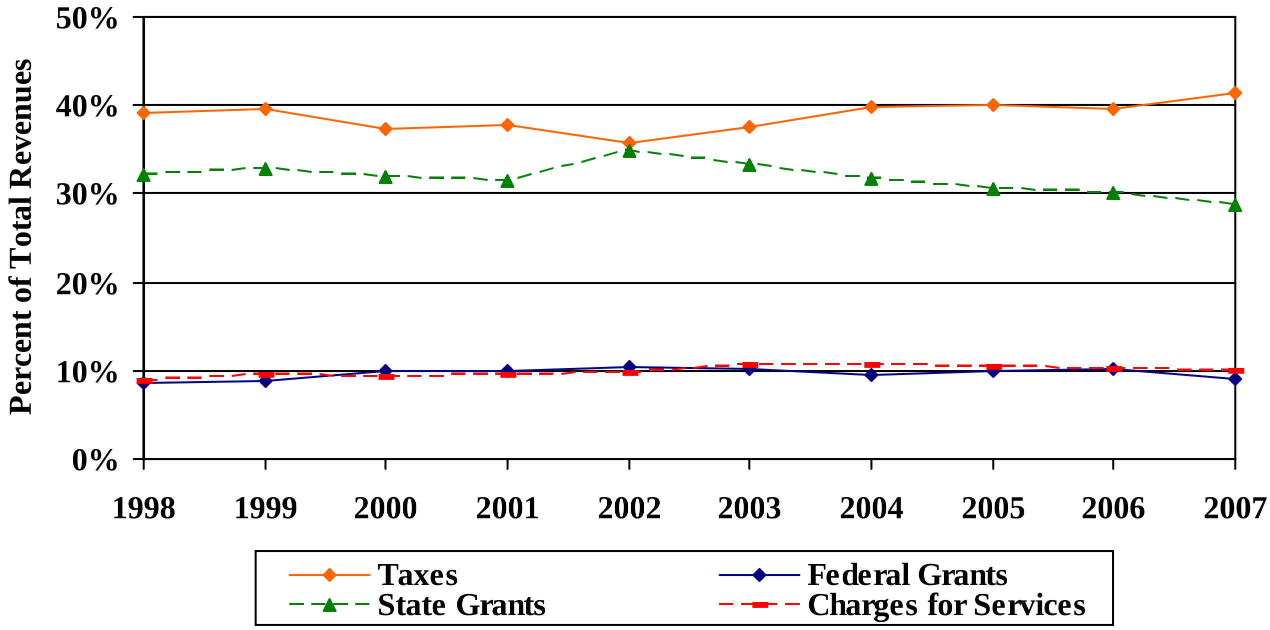

### Primary Sources of Revenue

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Figure 4 on the following page shows how the composition of primary sources of revenue for counties changed from 1998 to 2007.

This analysis illustrates some of the structural changes within county revenues in recent years. More specifically, from 1998 to 2002, the share of revenues derived from taxes declined from 39.2 percent to 35.7 percent, while the share of revenues derived from state grants increased from 32.1 percent to 34.8 percent. From 2003 to 2007, this trend reversed: the share of revenue derived from taxes increased from 37.5 percent to 41.5 percent, while the share of revenues derived from state grants decreased from 33.3 percent to 28.8 percent. Figure 4 and Table 1a on the following page illustrate these trends and provide additional information on the trends for all revenues over the ten-year period.

[6] Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 1998 as the base year.

## Figure 4: Primary Sources of Revenues, 1998 - 2007




## Table 1a: County Revenues Summary (Actual Dollars), 1998 - 2007

| REVENUES | 1998 | 2002 | 2003 | 2007 | 1998 - 02 5-Year Change | 2003 - 07 5-Year Change | 10-Year Change |
|---|---|---|---|---|---|---|---|
| Taxes | $1,398,068,522 | $1,596,240,790 | $1,676,681,514 | $2,253,432,966 | 14.2% | 34.4% | 61.2% |
| Special Assessments | 26,612,112 | 28,686,953 | 35,960,236 | 39,284,285 | 7.8% | 9.2% | 47.6% |
| Licenses and Permits | 16,265,881 | 21,940,226 | 25,016,386 | 27,117,394 | 34.9% | 8.4% | 66.7% |
| Total Federal Grants | 301,742,588 | 470,364,742 | 457,027,427 | 490,798,950 | 55.9% | 7.4% | 62.7% |
| Total State Grants | 1,144,461,648 | 1,554,490,688 | 1,491,022,610 | 1,567,498,050 | 35.8% | 5.1% | 37.0% |
| Local Unit Grants | 31,551,520 | 37,684,687 | 51,659,560 | 88,126,026 | 19.4% | 70.6% | 179.3% |
| Charges for Services | 315,932,687 | 434,734,690 | 476,745,917 | 540,488,748 | 37.6% | 13.4% | 71.1% |
| Fines and Forfeits | 24,893,772 | 20,448,379 | 19,398,179 | 8,500,846 | -17.9% | -56.2% | -65.9% |
| Interest Earnings | 145,919,399 | 113,669,276 | 52,145,845 | 201,191,221 | -22.1% | 285.8% | 37.9% |
| All Other Revenues | 162,738,107 | 192,626,382 | 189,647,308 | 216,935,454 | 18.4% | 14.4% | 33.3% |
| Total Revenues | $3,568,186,236 | $4,470,886,813 | $4,475,304,982 | $5,433,373,940 | 25.3% | 21.4% | 52.3% |

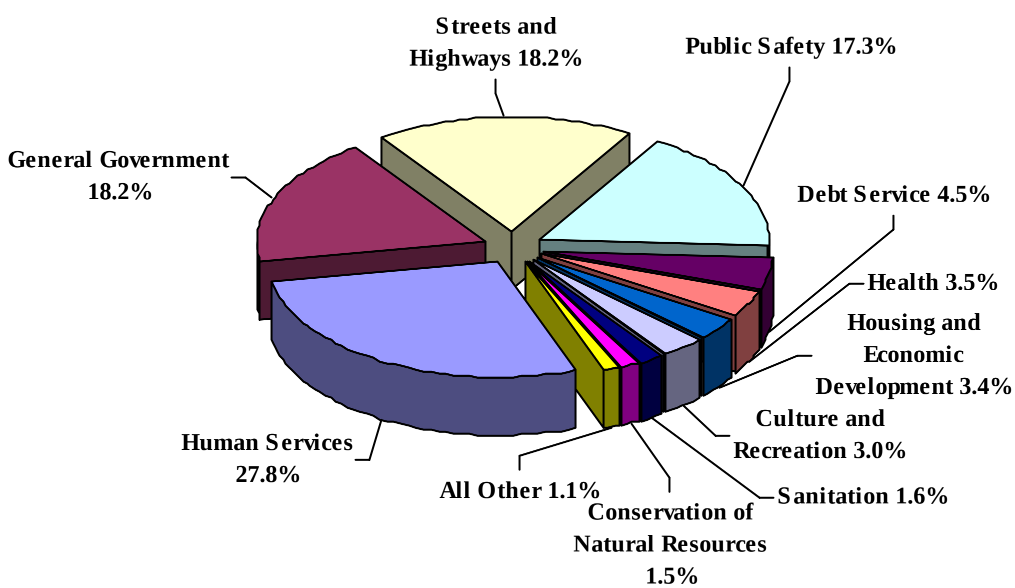
# Governmental Fund Expenditures

## Current Trends and Five-Year Trends

Counties reported total expenditures of $5.8 billion in 2007. This represents an increase of $581.5 million, or 11.0 percent, over total expenditures in 2006. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2006 and 2007, current expenditures increased 6.2 percent to $4.4 billion; capital outlays grew 32.0 percent to $1.2 billion; and debt service increased 12.9 percent to $264.0 million.

Figure 5 provides a breakdown of total county expenditures in 2007. Expenditures on human services, which represent 27.8 percent of total county expenditures, is the largest category of county expenditures. These expenditures account for services that provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves. Streets and highways and general government follow as the next two largest categories of total expenditures for counties, each accounting for 18.2 percent of total county expenditures in 2007.

**Figure 5: Total County Expenditures, 2007 ***
**$5,849,974,965**

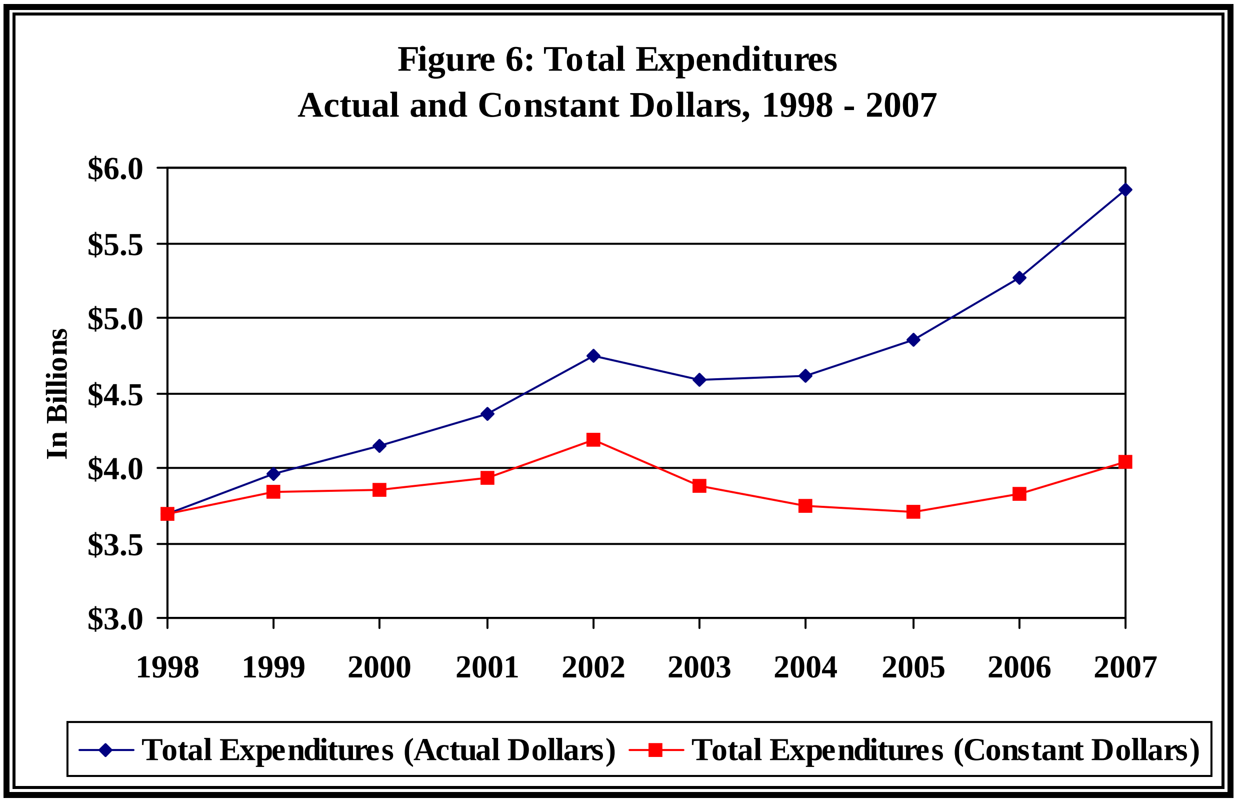



*Because of rounding, these totals do not add up to 100 percent.

Counties increased spending on all categories of expenditures except two between 2006 and 2007: sanitation (-5.0 percent) and health (-3.0 percent). These two categories together represented 5.0 percent of county expenditures in 2007. Four categories of expenditures grew at double-digit rates between 2006 and 2007: housing and economic development (59.0 percent), all other expenditures[7] (25.2 percent), general government (21.3 percent), and public safety (12.3 percent). These four categories represent 40.0 percent of county expenditures. The largest category of expenditures, human services, grew 4.9 percent to total $1.6 billion.

## Ten-Year Trends

When adjusted for inflation, total county expenditures increased 9.2 percent from 1998 to 2007. In actual dollars, the increase was 58.3 percent. Over the ten-year period, inflation-adjusted expenditures were at their highest point in 2002, declined to their lowest point in 2005, and started rising again in 2006 and 2007. The decline in expenditures from 2002 to 2005 coincided with reductions in state grants to counties and levy limits imposed after the state's fiscal crisis in 2002. Figure 6 illustrates trends in total county expenditures using actual and constant dollars from 1998 to 2007.



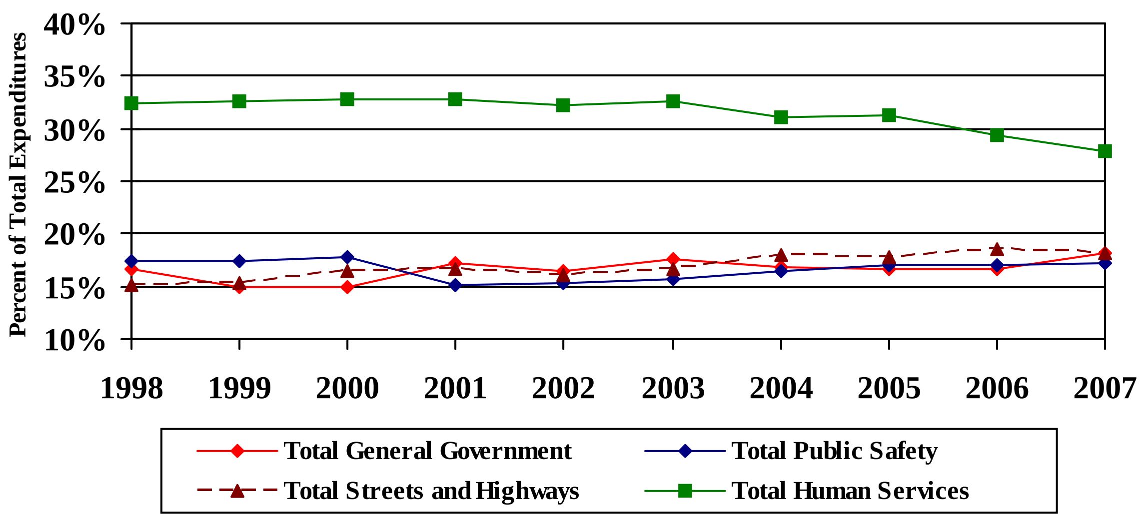

### Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were human services, streets and highways, public safety, and general governmental expenditures. Although

[7] All other expenditures include current expenditures and capital outlays for airports, transit, cemeteries, education, and miscellaneous expenditures. Capital outlays for enterprise funds are also included in the all other category of expenditures.

spending for human services is still the most significant category of county expenditures, its contribution to total expenditures has gradually declined over the longer term. This trend is the result of reductions in services, as well as changes in the funding for county human services programs. Stricter eligibility requirements have led to fewer recipients of services and, therefore, reduced costs for service delivery. In addition, the state and federal governments provide nearly all of the funding for benefits provided through county human services programs. Counties incur costs for administering the human services programs, which are reported as expenditures for human services. Figure 7 illustrates the changing composition of county expenditures.

**Figure 7: Primary Categories of Expenditures, 1998 - 2007**



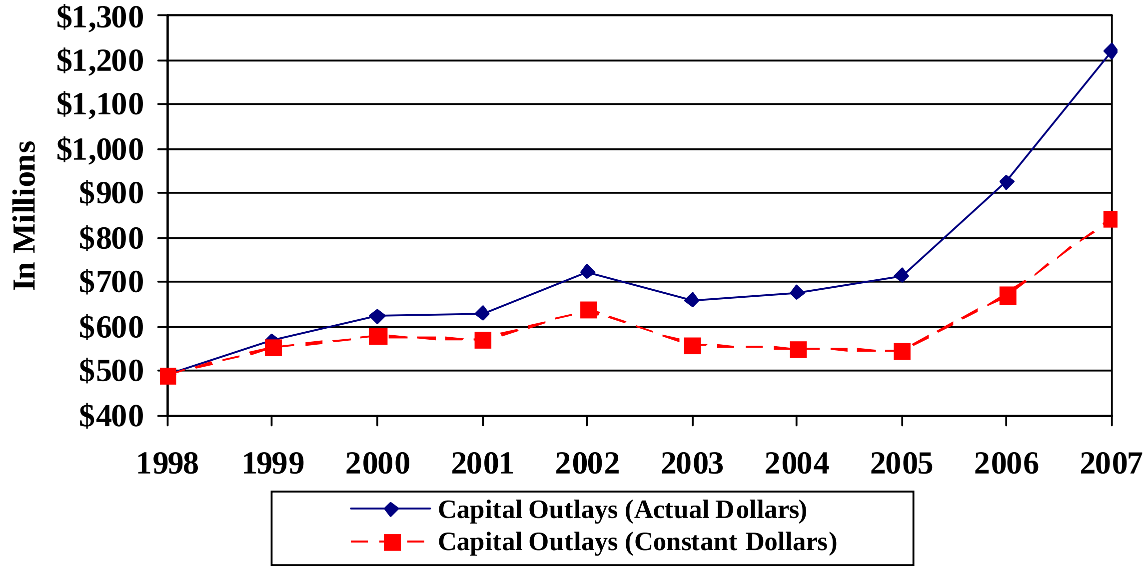

## Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays increased 32.0 percent from 2006 to 2007 to total $1.2 billion. The largest category of capital spending was streets and highways, which represented 58.3 percent of the total. Several categories of capital outlays showed significant growth between 2006 and 2007, including: parks and recreation (405.4 percent), housing and economic development (192.2 percent), conservation of natural resources (157.5 percent), general government (130.9 percent), and all other capital expenditures (105.3 percent).

The largest dollar increases were for general government ($133.5 million) and streets and highways ($95.7 million) projects. The large increase in general government expenditures was related to Hennepin County's 2007 contribution towards the new Minnesota Twins Ballpark, which totaled $160.7 million.

The trend in capital outlays is similar to the trend in current expenditures. In actual dollars, capital expenditures have increased 148.5 percent since 1998, with a considerable rise occurring from 2005 to 2007. Figure 8 on the following page shows capital outlays in actual and constant dollars from 1998 to 2007.

## Figure 8: Capital Outlay Expenditures Actual and Constant Dollars, 1998 - 2007




## Table 2a: County Expenditures Summary (Actual Dollars), 1998 - 2007

| EXPENDITURES | 1998 | 2002 | 2003 | 2007 | 1998 - 02 5-Year Change | 2003 - 07 5-Year Change | 10-Year Change |
|---|---|---|---|---|---|---|---|
| General Government | $612,539,927 | $781,477,387 | $805,758,125 | $1,066,033,669 | 27.6% | 32.3% | 74.0% |
| Public Safety | 643,283,212 | 730,484,807 | 719,247,895 | 1,010,223,271 | 13.6% | 40.5% | 57.0% |
| Streets and Highways | 560,797,057 | 763,225,570 | 767,364,229 | 1,063,051,340 | 36.1% | 38.5% | 89.6% |
| Sanitation | 61,538,022 | 71,681,656 | 74,841,871 | 91,169,294 | 16.5% | 21.8% | 48.2% |
| Human Services | 1,202,161,495 | 1,536,233,194 | 1,497,081,176 | 1,623,940,543 | 27.8% | 8.5% | 35.1% |
| Health | 162,807,970 | 209,434,493 | 202,948,681 | 201,983,589 | 28.6% | -0.5% | 24.1% |
| Culture and Recreation | 109,812,532 | 149,783,912 | 145,154,646 | 173,842,673 | 36.4% | 19.8% | 58.3% |
| Cons.of Natural Resources | 66,621,075 | 68,495,540 | 72,039,083 | 89,346,569 | 2.8% | 24.0% | 34.1% |
| Economic Development | 52,666,502 | 139,512,522 | 100,887,149 | 199,684,683 | 164.9% | 97.9% | 279.1% |
| All Other | 25,483,970 | 35,744,474 | 16,919,077 | 66,718,615 | 40.3% | 294.3% | 161.8% |
| Total Debt Service | 198,869,313 | 262,947,977 | 185,178,147 | 263,980,719 | 32.2% | 42.6% | 32.7% |
| Total Expenditures | $3,696,581,075 | $4,749,021,532 | $4,587,420,079 | $5,849,974,965 | 28.5% | 27.5% | 58.3% |
| Total Current Expenditures | $3,006,387,375 | $3,763,057,839 | $3,742,233,551 | $4,365,196,335 | 25.2% | 16.6% | 45.2% |
| Total Capital Outlay | 491,324,387 | 723,015,716 | 660,008,381 | 1,220,797,911 | 47.2% | 85.0% | 148.5% |
| Total Debt Service | 198,869,313 | 262,947,977 | 185,178,147 | 263,980,719 | 32.2% | 42.6% | 32.7% |
| Total Expenditures | $3,696,581,075 | $4,749,021,532 | $4,587,420,079 | $5,849,974,965 | 28.5% | 27.5% | 58.3% |

## Outstanding Long-Term Indebtedness

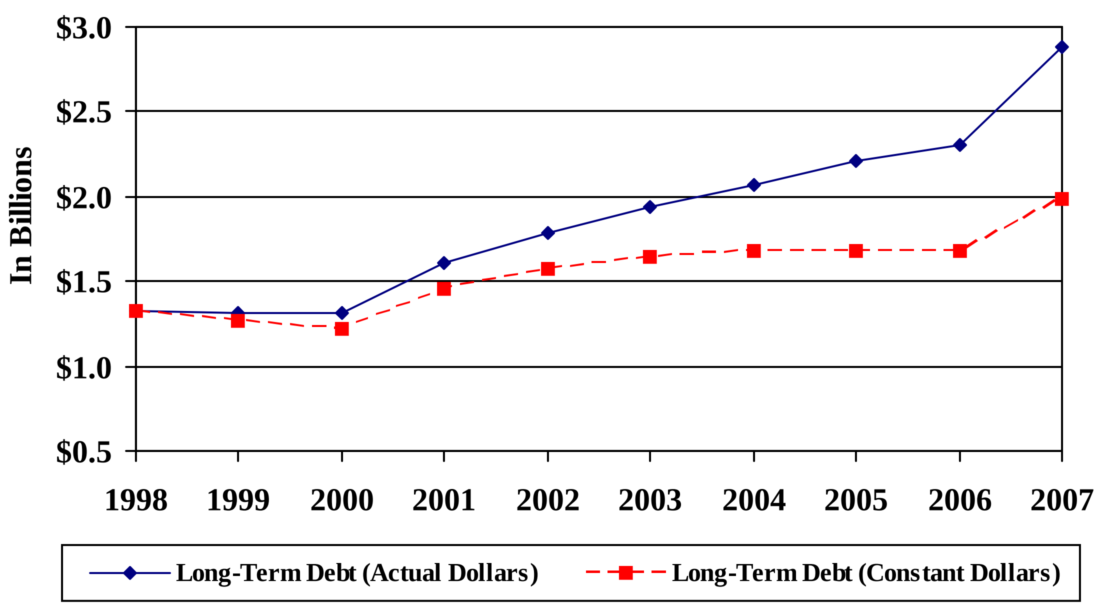
### Current and Five-Year Trends

Counties incur long-term debt through the financing of capital projects such as the construction of government buildings, bridges, and other infrastructure improvements. In 2007, Minnesota counties reported outstanding long-term debt of $2.9 billion.[8] This represents an increase of 25.0 percent over long-term debt reported in 2006. Three counties, Hennepin, Olmsted, and Washington, accounted for $228.4 million, or 54.8 percent, of the increase in bond indebtedness. Of the $2.9 billion in long-term debt, $2.7 billion was outstanding bond debt, and $234.7 million was other long-term debt.

### Ten-Year Trends

An analysis of outstanding long-term debt since 1998 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 50.3 percent between 1998 and 2007. When compared to the 5.1 percent growth in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures.[9] Also, because counties are generally restricted from borrowing for expenditures other than capital outlays, it is likely that counties are relying more on borrowing to finance these projects than in the past.

**Figure 9: Long-Term Debt**
**Actual and Constant Dollars, 1998 - 2007**




[8] Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

[9] Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

## Public Service Enterprises

Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial condition of public service enterprises are reflected in enterprise funds, which is a set of financial information separate from governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise funds are tracked using accounting principles that provide more detailed financial information than governmental funds. The most common types of enterprises maintained by counties are hospitals, nursing homes, and solid waste facilities.

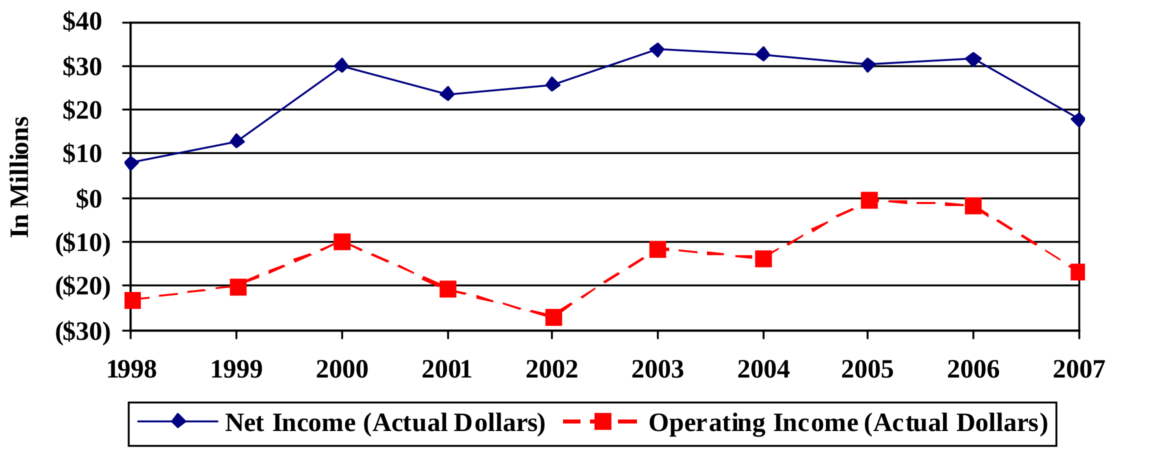
### Current and Five-Year Trends

Public enterprises provide goods or services for a charge much like private businesses; however, instead of generating profit, some public enterprises aim to recover the costs for providing the goods or services. Many public enterprises, however, do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and non-operating revenues, such as taxes and grants. The operating losses of Minnesota county enterprises totaled \$16.7 million in 2007. This represents an increase of 839.3 percent from the operating losses of \$1.8 million reported in 2006. The net income of county enterprises totaled \$17.7 million in 2007. This represents a decrease of 43.9 percent from 2006. A primary factor affecting overall trends in 2007 was the Hennepin County Medical Center (HCMC). The operating losses of the HCMC increased from \$12.0 in 2006 to \$30.9 million in 2007. The net income went from \$7.4 million in 2006 to a net loss of \$18.1 million in 2007.

### Ten-Year Trends

Figure 10 shows net income and operating income in actual dollars from 1998 to 2007. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues, such as taxes and grants to county enterprises.

**Figure 10: Net Income and Operating Income of County Enterprises, 1998 - 2007**



# Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain fund balances for several reasons. Counties need fund balances at the end of the fiscal year to meet expenditures occurring in the first five months of the next fiscal year, before the property taxes and state grant payments are received. In addition, counties keep reserves as contingency funds for unforeseen fiscal needs and emergencies. Some counties put aside reserves for future capital improvements and purchases. Accumulating fund balances allows counties to limit or avoid incurring debt through the issuance of bonds to finance capital improvement projects.

## Current and Five-Year Trends

In 2007, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled $1.9 billion. This represents an increase of 2.1 percent from 2006 unreserved fund balances. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. In 2007, current expenditures grew at a faster rate (6.2 percent) than unreserved fund balances (2.1 percent). As a result, the average unreserved fund balances as a percent of current expenditures for counties declined from 45.5 percent in 2006 to 43.8 percent in 2007. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 5.3 percent (Blue Earth County) to 123.1 percent (Lac qui Parle County).

The Office of the State Auditor recommends that counties maintain an unreserved fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).[10] Maintaining adequate fund balances can help counties better manage a financial crisis or emergency. Because fund balances are an indicator of financial health, a very low fund balance is generally a greater concern than a high fund balance. Counties should have policies regarding fund balance levels to guide financial decisions, as well as to provide a way for officials and citizens to evaluate fund balances.[11]

## Ten-Year Trends

As shown in Figure 11, unreserved fund balances increased steadily from 1998 to 2007. During years when county unreserved fund balances grew at a faster rate than current expenditures, the unreserved fund balances as a percent of current expenditures average increased. During years when current expenditures grew at a faster pace than unreserved fund balances, the percentage decreased. Figure 12 shows the trend in unreserved fund balances as a percent of current expenditures between 1998 and 2007.

[10] Due to data limitations, this analysis uses current expenditures as a proxy for operating revenues.
[11] The Office of the State Auditor issued a Statement of Position (SOP) on Local Government Fund Balances in January of 2008. *See:* http://www.osa.state.mn.us/other/columns/mncounties_0709_column.pdf.

**Figure 11: Unreserved Fund Balances and Total Current Expenditures, 1998 - 2007**

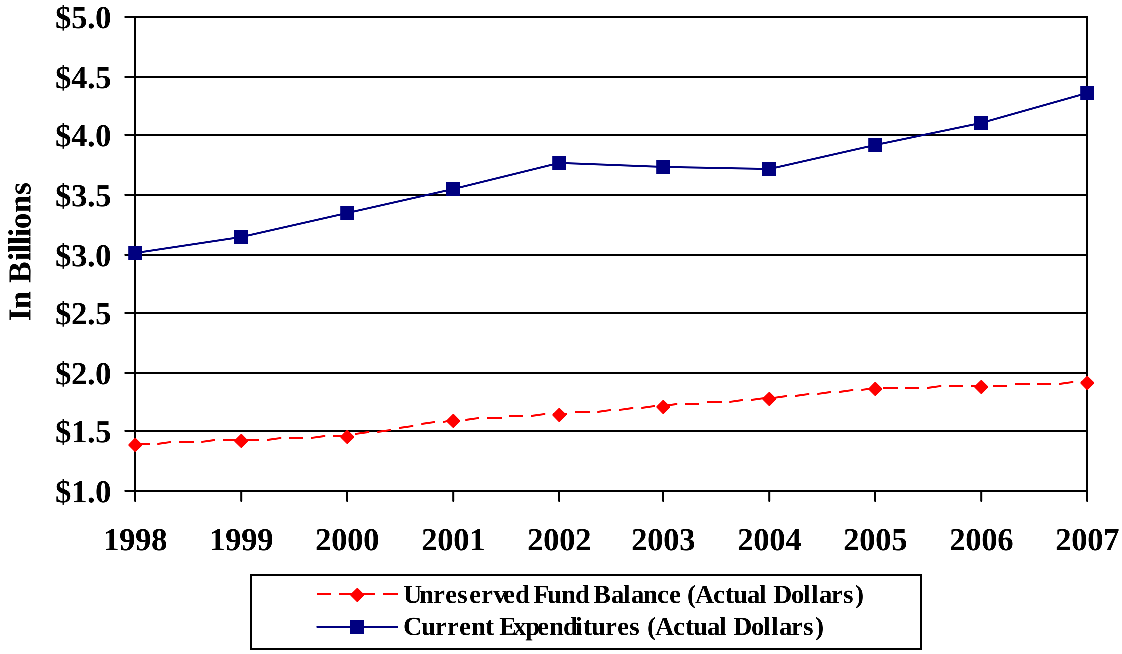
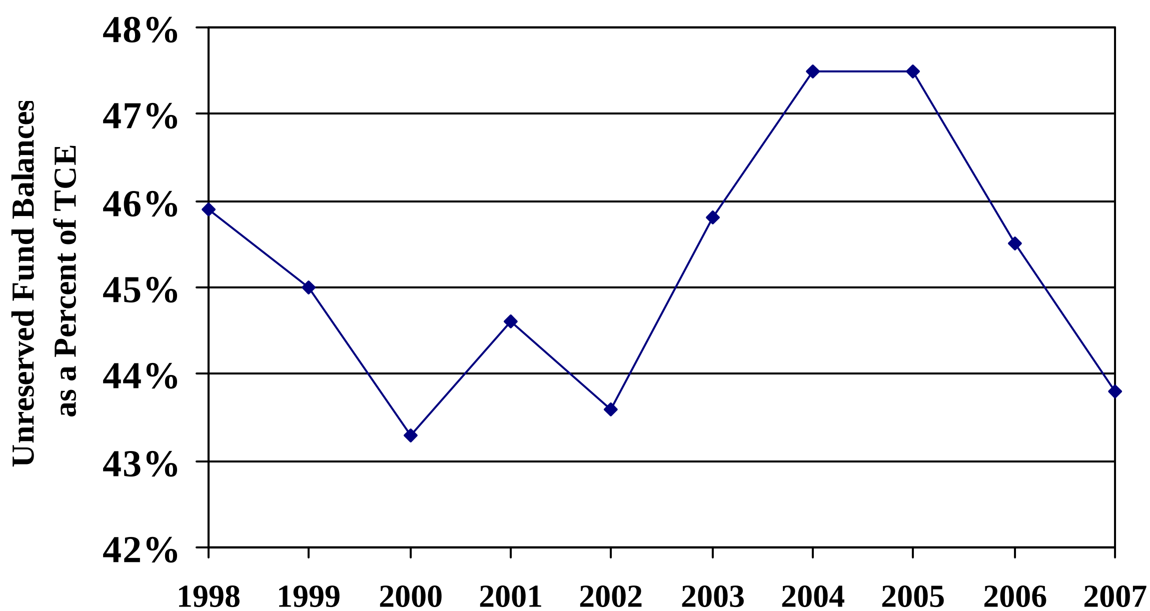



**Figure 12: Unreserved Fund Balances as a Percent of Total Current Expenditures, 1998 - 2007**



# GOVERNMENTAL TABLES

**Table 1**
**Summary of Revenues and Expenditures**
**5-Year Change**
**For the Years Ended December 31, 2003 through 2007**

| | 2003 | | 2004 | | 2005 | | 2006 | | 2007 | | 2006/2007 % Increase [Decrease] | 5-Year Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates ) [1] | 5,088,006 | | 5,145,106 | | 5,205,091 | | 5,231,106 | | 5,263,610 | | 0.6% | 3.5% |
| Net Taxable Tax Capacity | $3,533,489,889 | | $3,910,458,667 | | $4,418,189,161 | | $4,965,811,083 | | $5,550,759,977 | | 11.8% | 57.1% |
| 2006 Net Tax Levy (Collectible in 2007) | 1,666,874,604 | | 1,752,348,280 | | 1,869,926,950 | | 1,996,915,713 | | 2,139,474,317 | | 7.1% | 28.4% |
| **REVENUES** | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | ***AMOUNT*** | % | | |
| Taxes | $1,676,681,514 | 37.5% | $1,774,769,845 | 39.8% | $1,904,061,809 | 40.0% | $2,036,778,986 | 39.7% | $2,253,432,966 | 41.5% | 10.6% | 34% |
| Special Assessments | 35,960,236 | 0.8% | 35,639,201 | 0.8% | 36,189,217 | 0.8% | 36,800,064 | 0.7% | 39,284,285 | 0.7% | 6.8% | 9.2% |
| Licenses and Permits | 25,016,386 | 0.6% | 27,275,273 | 0.6% | 29,013,006 | 0.6% | 27,888,645 | 0.5% | 27,117,394 | 0.5% | -2.8% | 8.4% |
| Intergovernmental Revenues | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | |
| Highways | 54,809,926 | 1.2% | 54,167,612 | 1.2% | 46,304,918 | 1.0% | 87,740,340 | 1.7% | 98,743,129 | 1.8% | 12.5% | 80.2% |
| Human Services | 284,469,074 | 6.4% | 247,049,829 | 5.5% | 215,523,036 | 4.5% | 269,116,533 | 5.2% | 282,470,958 | 5.2% | 5.0% | -0.7% |
| Disaster | 8,001,976 | 0.2% | 22,082,179 | 0.5% | 29,826,844 | 0.6% | 28,711,733 | 0.6% | 17,041,149 | 0.3% | -40.6% | 113.0% |
| All Other | 109,746,451 | 2.5% | 99,753,615 | 2.2% | 185,194,685 | 3.9% | 135,408,043 | 2.6% | 92,543,714 | 1.7% | -31.7% | -15.7% |
| Total Federal Grants | 457,027,427 | 10.2% | 423,053,235 | 9.5% | 476,849,483 | 10.0% | 520,976,649 | 10.1% | 490,798,950 | 9.0% | -5.8% | 7.4% |
| State Grants | | | | | | | | | | | | |
| HACA [2] | 132,483,435 | 3.0% | - | - | - | - | - | - | - | - | N/A | N/A |
| Manufactured Home HACA [2] | 2,038,732 | 0.0% | 10,118 | 0.0% | - | - | - | - | - | - | N/A | N/A |
| Market Value Credit | 152,791,382 | 3.4% | 148,426,743 | 3.3% | 144,325,809 | 3.0% | 139,064,582 | 2.7% | 131,978,840 | 2.4% | -5.1% | -13.6% |
| County Program Aid | - | 0.0% | 119,993,087 | 2.7% | 205,864,873 | 4.3% | 205,878,119 | 4.0% | 202,849,700 | 3.7% | -1.5% | N/A |
| Attached Machinery Aid [2] | 403,108 | 0.0% | - | 0.0% | - | - | - | - | - | - | N/A | N/A |
| Disparity Reduction Aid | 11,419,976 | 0.3% | 11,222,231 | 0.3% | 9,718,179 | 0.2% | 9,486,049 | 0.2% | 9,403,899 | 0.2% | -0.9% | -17.7% |
| Highways | 403,147,480 | 9.0% | 429,146,786 | 9.6% | 392,540,063 | 8.3% | 459,098,207 | 8.9% | 462,568,409 | 8.5% | 0.8% | 14.7% |
| Human Services | 503,776,627 | 11.3% | 496,664,532 | 11.1% | 444,107,656 | 9.3% | 481,120,670 | 9.4% | 525,416,054 | 9.7% | 9.2% | 4.3% |
| Criminal Justice Aid [2] | 31,849,580 | 0.7% | - | - | - | - | - | - | - | - | N/A | N/A |
| PERA Aid | 7,969,013 | 0.2% | 8,022,425 | 0.2% | 5,474,139 | 0.1% | 8,020,705 | 0.2% | 8,304,365 | 0.2% | 3.5% | 4.2% |
| Police Aid | 11,029,738 | 0.2% | 11,395,041 | 0.3% | 35,879,537 | 0.8% | 15,464,538 | 0.3% | 15,570,633 | 0.3% | 0.7% | 41.2% |
| All Other | 234,113,539 | 5.2% | 188,309,042 | 4.2% | 219,490,101 | 4.6% | 223,447,710 | 4.4% | 211,406,150 | 3.9% | -5.4% | -9.7% |
| Total State Grants | 1,491,022,610 | 33.3% | 1,413,179,887 | 31.7% | 1,457,400,357 | 30.6% | 1,541,580,580 | 30.0% | 1,567,498,050 | 28.8% | 1.7% | 5.1% |
| Local Units Grants | 51,659,560 | 1.2% | 42,210,926 | 0.9% | 51,276,317 | 1.1% | 69,583,057 | 1.4% | 88,126,026 | 1.6% | 26.6% | 70.6% |
| **Total Intergovernmental Revenues** | **$1,999,709,597** | **44.7%** | **$1,878,444,048** | **42.1%** | **$1,985,526,157** | **41.7%** | **$2,132,140,286** | **41.5%** | **$2,146,423,026** | **39.5%** | **0.7%** | **7.3%** |
| Charges for Services | 476,745,917 | 10.7% | 473,364,532 | 10.6% | 497,436,358 | 10.5% | 518,431,772 | 10.1% | 540,488,748 | 9.9% | 4.3% | 13.4% |
| Fines and Forfeits | 19,398,179 | 0.4% | 14,960,423 | 0.3% | 10,047,529 | 0.2% | 8,319,974 | 0.2% | 8,500,846 | 0.2% | 2.2% | -56.2% |
| Interest Earnings | 52,145,845 | 1.2% | 60,253,189 | 1.4% | 88,178,374 | 1.9% | 161,441,388 | 3.1% | 201,191,221 | 3.7% | 24.6% | 285.8% |
| All Other Revenues | 189,647,308 | 4.2% | 197,124,036 | 4.4% | 206,683,994 | 4.3% | 211,195,649 | 4.1% | 216,935,454 | 4.0% | 2.7% | 14.4% |
| **Total Revenues** | **$4,475,304,982** | **100.0%** | **$4,461,830,547** | **100.0%** | **$4,757,136,444** | **100.0%** | **$5,132,996,764** | **100.0%** | **$5,433,373,940** | **100.0%** | **5.9%** | **21.4%** |
| **Other Financing Sources** | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | |
| Bonds Issued | 245,328,475 | | 250,395,194 | | 355,389,042 | | 209,919,888 | | 612,324,516 | | | |
| Other Long-Term Debt | 22,632,797 | | 24,246,975 | | 30,000,601 | | 13,836,422 | | 15,802,829 | | | |
| Short-Term Debt | - | | - | | - | | 8,148 | | 65,120 | | | |
| Total Borrowing | 267,961,272 | | 274,642,169 | | 385,389,643 | | 223,764,458 | | 628,192,465 | | | |
| Other Sources | 8,321,693 | | 26,358,303 | | 11,235,913 | | 14,885,877 | | 40,090,107 | | | |
| Transfers From - Enterprise Funds | 7,059,470 | | 5,915,705 | | 4,539,361 | | 5,281,641 | | 5,395,078 | | | |
| - Governmental Funds | 94,328,851 | | 95,809,949 | | 106,523,094 | | 126,788,383 | | 150,935,117 | | | |
| **Total Revenues and Other Sources** | **$4,852,976,268** | | **$4,864,556,673** | | **$5,264,824,455** | | **$5,503,717,123** | | **$6,257,986,707** | | | |

Footnotes:

[1] The population estimates are provided by the State Demographer.
[2] In 2004, these programs were rolled into a new program called County Program Aid.

| EXPENDITURES | | 2003 AMOUNT | 2003 % | 2004 AMOUNT | 2004 % | 2005 AMOUNT | 2005 % | 2006 AMOUNT | 2006 % | 2007 AMOUNT | 2007 % | 2006/2007 % Increase [Decrease] | 5-Year Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $711,766,402 | 15.5% | $699,855,449 | 15.2% | $728,493,385 | 15.0% | $776,969,310 | 14.7% | $830,572,878 | 14.2% | 6.9% | 16.7% |
| | - Capital Outlay | 93,991,723 | 2.0% | 78,058,448 | 1.7% | 83,372,267 | 1.7% | 101,980,801 | 1.9% | 235,460,791 | 4.0% | 130.9% | 150.5% |
| Total General Government | | 805,758,125 | 17.6% | 777,913,897 | 16.9% | 811,865,652 | 16.7% | 878,950,111 | 16.7% | 1,066,033,669 | 18.2% | 21.3% | 32.3% |
| Public Safety | - Sheriff | 315,400,826 | 6.9% | 332,145,316 | 7.2% | 368,948,463 | 7.6% | 401,433,008 | 7.6% | 426,898,632 | 7.3% | 6.3% | 35.4% |
| | - Corrections | 328,448,682 | 7.2% | 335,322,959 | 7.3% | 335,959,742 | 6.9% | 382,231,904 | 7.3% | 406,133,859 | 6.9% | 6.3% | 23.7% |
| | - All Other | 27,609,698 | 0.6% | 37,366,023 | 0.8% | 38,718,142 | 0.8% | 30,645,163 | 0.6% | 89,967,663 | 1.5% | 193.6% | 225.9% |
| | - Capital Outlay | 47,788,689 | 1.0% | 51,305,237 | 1.1% | 82,668,384 | 1.7% | 85,444,429 | 1.6% | 87,223,117 | 1.5% | 2.1% | 82.5% |
| Total Public Safety | | 719,247,895 | 15.7% | 756,139,535 | 16.4% | 826,294,731 | 17.0% | 899,754,504 | 17.1% | 1,010,223,271 | 17.3% | 12.3% | 40.5% |
| Streets and Highways | - Administration | 46,569,480 | 1.0% | 51,885,926 | 1.1% | 50,114,391 | 1.0% | 54,669,675 | 1.0% | 54,803,287 | 0.9% | 0.2% | 17.7% |
| | - Maintenance | 247,225,177 | 5.4% | 269,016,578 | 5.8% | 311,920,858 | 6.4% | 307,642,506 | 5.8% | 295,500,777 | 5.1% | -3.9% | 19.5% |
| | - Capital Outlay | 473,569,572 | 10.3% | 506,954,130 | 11.0% | 495,883,213 | 10.2% | 617,095,849 | 11.7% | 712,747,276 | 12.2% | 15.5% | 50.5% |
| Total Streets and Highways | | 767,364,229 | 16.7% | 827,856,634 | 17.9% | 857,918,462 | 17.7% | 979,408,030 | 18.6% | 1,063,051,340 | 18.2% | 8.5% | 38.5% |
| Sanitation | - Current Expenditures | 74,373,036 | 1.6% | 77,953,036 | 1.7% | 80,321,143 | 1.7% | 84,466,657 | 1.6% | 87,551,381 | 1.5% | 3.7% | 17.7% |
| | - Capital Outlay | 468,835 | 0.0% | 638,394 | 0.0% | 5,771,384 | 0.1% | 11,534,496 | 0.2% | 3,617,913 | 0.1% | -68.6% | 671.7% |
| Total Sanitation | | 74,841,871 | 1.6% | 78,591,430 | 1.7% | 86,092,527 | 1.8% | 96,001,153 | 1.8% | 91,169,294 | 1.6% | -5.0% | 21.8% |
| Human Services | - Income Maintenance | 407,204,607 | 8.9% | 425,271,855 | 9.2% | 488,928,270 | 10.1% | 508,414,552 | 9.7% | 513,736,066 | 8.8% | 1.0% | 26.2% |
| | - Social Services | 1,013,530,241 | 22.1% | 928,111,471 | 20.1% | 956,484,807 | 19.7% | 988,706,488 | 18.8% | 1,040,255,241 | 17.8% | 5.2% | 2.6% |
| | - All Other | 69,425,983 | 1.5% | 66,494,327 | 1.4% | 52,293,967 | 1.1% | 33,086,900 | 0.6% | 63,227,488 | 1.1% | 91.1% | -8.9% |
| | - Capital Outlay | 6,920,345 | 0.2% | 12,896,495 | 0.3% | 17,675,741 | 0.4% | 17,552,324 | 0.3% | 6,721,748 | 0.1% | -61.7% | -2.9% |
| Total Human Services | | 1,497,081,176 | 32.6% | 1,432,774,148 | 31.0% | 1,515,382,785 | 31.2% | 1,547,760,264 | 29.4% | 1,623,940,543 | 27.8% | 4.9% | 8.5% |
| Health | - Current Expenditures | 201,837,029 | 4.4% | 200,005,483 | 4.3% | 181,194,190 | 3.7% | 192,939,249 | 3.7% | 200,908,447 | 3.4% | 4.1% | -0.5% |
| | - Capital Outlay | 1,111,652 | 0.0% | 3,536,088 | 0.1% | 2,123,740 | 0.0% | 15,309,542 | 0.3% | 1,075,142 | 0.0% | -93.0% | -3.3% |
| Total Health | | 202,948,681 | 4.4% | 203,541,571 | 4.4% | 183,317,930 | 3.8% | 208,248,791 | 4.0% | 201,983,589 | 3.5% | -3.0% | -0.5% |
| Culture and Recreation | | | | | | | | | | | | | |
| Libraries | - Current Expenditures | 83,912,835 | 1.8% | 82,370,856 | 1.8% | 86,077,151 | 1.8% | 91,964,729 | 1.7% | 97,334,413 | 1.7% | 5.8% | 16.0% |
| | - Capital Outlay | 11,353,935 | 0.2% | 13,989,138 | 0.3% | 14,644,668 | 0.3% | 14,363,949 | 0.3% | 10,175,183 | 0.2% | -29.2% | -10.4% |
| Parks and | - Current Expenditures | 43,422,690 | 0.9% | 43,098,721 | 0.9% | 48,610,504 | 1.0% | 51,257,866 | 1.0% | 50,119,647 | 0.9% | -2.2% | 15.4% |
| Recreation | - Capital Outlay | 6,465,186 | 0.1% | 3,150,461 | 0.1% | 4,542,607 | 0.1% | 3,207,941 | 0.1% | 16,213,430 | 0.3% | 405.4% | 150.8% |
| Total Culture and Recreation | | 145,154,646 | 3.2% | 142,609,176 | 3.1% | 153,874,930 | 3.2% | 160,794,485 | 3.1% | 173,842,673 | 3.0% | 8.1% | 19.8% |
| Conservation of | - Current Expenditures | 68,828,561 | 1.5% | 65,770,481 | 1.4% | 73,869,979 | 1.5% | 81,893,639 | 1.6% | 81,848,766 | 1.4% | -0.1% | 18.9% |
| Natural Resources | - Capital Outlay | 3,210,522 | 0.1% | 535,453 | 0.0% | 727,642 | 0.0% | 2,911,435 | 0.1% | 7,497,803 | 0.1% | 157.5% | 133.5% |
| Total Conservation of Natural Resources | | 72,039,083 | 1.6% | 66,305,934 | 1.4% | 74,597,621 | 1.5% | 84,805,074 | 1.6% | 89,346,569 | 1.5% | 5.4% | 24.0% |
| Housing and | - Current Expenditures | 96,196,636 | 2.1% | 103,828,480 | 2.3% | 111,651,615 | 2.3% | 96,156,556 | 1.8% | 113,697,045 | 1.9% | 18.2% | 18.2% |
| Economic Development | - Capital Outlay | 4,690,513 | 0.1% | 5,622,191 | 0.1% | 7,096,921 | 0.1% | 29,430,274 | 0.6% | 85,987,638 | 1.5% | 192.2% | 1733.2% |
| Total Housing and Economic Development | | 100,887,149 | 2.2% | 109,450,671 | 2.4% | 118,748,536 | 2.4% | 125,586,830 | 2.4% | 199,684,683 | 3.4% | 59.0% | 97.9% |
| All Other | - Current Expenditures | 6,481,668 | 0.1% | 6,355,344 | 0.1% | 3,492,342 | 0.1% | 26,965,692 | 0.5% | 12,640,745 | 0.2% | -53.1% | 95.0% |
| | - Capital Outlay | 10,437,409 | 0.2% | 635,685 | 0.0% | 1,285,793 | 0.0% | 26,335,545 | 0.5% | 54,077,870 | 0.9% | 105.3% | 418.1% |
| Total All Other | | 16,919,077 | 0.4% | 6,991,029 | 0.2% | 4,778,135 | 0.1% | 53,301,237 | 1.0% | 66,718,615 | 1.1% | 25.2% | 294.3% |
| Debt Service | - Principal Paid on Bonds | 95,434,926 | 2.1% | 110,784,218 | 2.4% | 131,783,784 | 2.7% | 143,937,095 | 2.7% | 169,338,584 | 2.9% | 17.6% | 77.4% |
| | - Other Long-term Debt | 27,183,616 | 0.6% | 37,194,969 | 0.8% | 19,395,520 | 0.4% | 13,887,482 | 0.3% | 8,296,420 | 0.1% | -40.3% | -69.5% |
| | - Interest and Fiscal Charges | 62,559,605 | 1.4% | 64,364,202 | 1.4% | 71,936,581 | 1.5% | 76,009,541 | 1.4% | 86,345,715 | 1.5% | 13.6% | 38.0% |
| *Total Current Expenditures* | | 3,742,233,551 | 81.6% | 3,724,852,305 | 80.7% | 3,917,078,949 | 80.7% | 4,109,443,894 | 78.0% | 4,365,196,335 | 74.6% | 6.2% | 16.6% |
| *Total Capital Outlay* | | 660,008,381 | 14.4% | 677,321,720 | 14.7% | 715,792,360 | 14.7% | 925,166,585 | 17.6% | 1,220,797,911 | 20.9% | 32.0% | 85.0% |
| *Total Debt Service* | | 185,178,147 | 4.0% | 212,343,389 | 4.6% | 223,115,885 | 4.6% | 233,834,118 | 4.4% | 263,980,719 | 4.5% | 12.9% | 42.6% |
| **Total Expenditures** | | **$4,587,420,079** | **100.0%** | **$4,614,517,414** | **100.0%** | **$4,855,987,194** | **100.0%** | **$5,268,444,597** | **100.0%** | **$5,849,974,965** | **100.0%** | **11.0%** | **27.5%** |
| **Other Financing Uses** | | | | | | | | | | | | | |
| Debt Redemption | - Refunded Bonds | 29,996,802 | | 8,163,294 | | 96,861,528 | | - | | 23,291,649 | | | |
| Other Uses | | 789,377 | | 525,272 | | 822,022 | | 677,718 | | 9,950 | | | |
| Transfers To | - Enterprise Funds | 16,221,473 | | 12,674,575 | | 28,405,975 | | 37,827,108 | | 41,939,153 | | | |
| | - Governmental Funds | 94,328,851 | | 95,809,949 | | 105,213,779 | | 126,772,853 | | 143,013,338 | | | |
| **Total Expenditures and Other Uses** | | **$4,728,756,582** | | **$4,731,690,504** | | **$5,087,290,498** | | **$5,433,722,276** | | **$6,058,229,055** | | | |

This page left blank intentionally

# CLASSIFICATION OF

# REVENUES AND EXPENDITURES -

# GOVERNMENTAL FUNDS

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | *AITKIN* | *ANOKA* | *BECKER* | *BELTRAMI* | *BENTON* | *BIG STONE* | *BLUE EARTH* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 16,067 | 331,246 | 32,183 | 43,320 | 39,308 | 5,473 | 59,723 |
| Net Taxable Tax Capacity | $23,299,448 | $330,692,930 | $32,741,630 | $25,666,146 | $27,314,187 | $4,828,562 | $56,017,372 |
| 2006 Tax Levy (Payable 2007) | 10,192,442 | 90,022,950 | 15,235,839 | 15,820,429 | 17,961,664 | 2,925,173 | 23,056,683 |
| **REVENUES** | | | | | | | |
| Taxes | $8,941,335 | $104,119,233 | $14,320,790 | $15,584,263 | $16,879,566 | $2,714,933 | $21,499,168 |
| Special Assessments | 1,574 | - | 219,192 | 1,899,195 | 336,900 | 174,147 | 661,857 |
| Licenses and Permits | 120,071 | 1,044,555 | 299,391 | 98,982 | 194,890 | 24,506 | 258,171 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 282,185 | 10,966,862 | 1,189,266 | 1,005,877 | 20,304 | 593,400 | 2,907,498 |
| Human Services | 523,278 | 12,219,347 | 1,807,117 | 2,548,917 | 1,288,009 | 162,875 | 2,291,086 |
| Disaster | 46,519 | 161,985 | 30,354 | 52,176 | 47,647 | 43,061 | 19,159 |
| All Other | - | 5,005,566 | 178,536 | 83,141 | 140,442 | 46,697 | 438,971 |
| Total Federal Grants | 851,982 | 28,353,760 | 3,205,273 | 3,690,111 | 1,496,402 | 846,033 | 5,656,714 |
| State Grants | | | | | | | |
| County Program Aid | 589,644 | 13,940,243 | 1,536,930 | 2,954,721 | 1,817,148 | 568,948 | 2,670,384 |
| Market Value Credits | 914,699 | 5,403,740 | 1,403,589 | 1,433,806 | 1,348,769 | 251,516 | 1,733,090 |
| Disparity Reduction Aid | 13,901 | 126 | 1,234 | - | 7,441 | 89,315 | 63,459 |
| Highways | 3,972,422 | 24,411,489 | 3,798,836 | 3,830,466 | 1,258,324 | 2,221,111 | 10,780,670 |
| Human Services | 2,342,884 | 37,299,722 | 4,790,262 | 6,466,122 | 4,088,977 | 1,029,655 | 9,250,687 |
| PERA Aid | 28,165 | 406,581 | 38,181 | 61,185 | 37,904 | 11,447 | 72,319 |
| Police Aid | 99,326 | 796,400 | 132,706 | 183,286 | 129,900 | 25,108 | 288,538 |
| All Other | 1,537,863 | 11,312,266 | 948,357 | 2,205,998 | 678,007 | 223,558 | 1,857,688 |
| Total State Grants | 9,498,904 | 93,570,567 | 12,650,095 | 17,135,584 | 9,366,470 | 4,420,658 | 26,716,835 |
| Local Units Grants | 1,627,887 | 5,964,363 | 864,717 | 3,073,981 | 100,584 | 51,365 | 948,895 |
| **Total Intergovernmental Revenues** | **$11,978,773** | **$127,888,690** | **$16,720,085** | **$23,899,676** | **$10,963,456** | **$5,318,056** | **$33,322,444** |
| Charges for Services | 1,880,508 | 36,261,786 | 2,841,950 | 7,422,742 | 2,559,744 | 440,982 | 6,459,308 |
| Fines and Forfeits | 29,643 | 847,842 | 92,196 | 165,262 | 124,208 | - | 152,616 |
| Interest Earnings | 1,476,210 | 7,847,467 | 1,565,525 | 2,005,814 | 1,028,256 | 306,951 | 4,937,372 |
| All Other Revenues | 2,911,959 | 10,846,721 | 3,162,674 | 3,103,640 | 604,445 | 384,829 | 3,507,736 |
| **Total Revenues** | **$27,340,073** | **$288,856,294** | **$39,221,803** | **$54,179,574** | **$32,691,465** | **$9,364,404** | **$70,798,672** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 75,515,000 | 6,404,283 | - | 4,988,790 | - | - |
| Other Long-Term Debt | - | - | 83,851 | - | - | - | 126,366 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 75,515,000 | 6,488,134 | - | 4,988,790 | - | 126,366 |
| Other Sources | - | 90,300 | 13,500 | 57,541 | 98,378 | 3,556 | 6,562,276 |
| Transfers From - Enterprise Funds | - | 230,000 | - | - | - | - | 60,000 |
| - Governmental Funds | 982,787 | 5,495,830 | 50,000 | 2,842,865 | 202,451 | 5,163 | 3,530,469 |
| **Total Revenues and Other Sources** | **$28,322,860** | **$370,187,424** | **$45,773,437** | **$57,079,980** | **$37,981,084** | **$9,373,123** | **$81,077,783** |

# Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | AITKIN | ANOKA | BECKER | BELTRAMI | BENTON | BIG STONE | BLUE EARTH |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,731,235 | $33,027,123 | $9,509,227 | $9,280,671 | $5,043,848 | $1,453,175 | $6,227,989 |
| | - Capital Outlay | - | 8,371,091 | - | 3,407,095 | 49,803 | - | 44,543 |
| Total General Government | | 4,731,235 | 41,398,214 | 9,509,227 | 12,687,766 | 5,093,651 | 1,453,175 | 6,272,532 |
| Public Safety | - Sheriff | 1,806,131 | 27,071,206 | 3,106,002 | 3,668,619 | 3,002,200 | 976,903 | 3,567,898 |
| | - Corrections | 2,443,181 | 22,074,905 | 2,960,372 | 2,966,472 | 3,111,635 | - | 4,304,685 |
| | - All Other | 190,684 | 2,075,199 | 229,859 | 1,688,866 | 365,598 | 29,556 | 232,577 |
| | - Capital Outlay | - | 3,432,406 | - | - | 291,666 | - | - |
| Total Public Safety | | 4,439,996 | 54,653,716 | 6,296,233 | 8,323,957 | 6,771,099 | 1,006,459 | 8,105,160 |
| Streets and Highways | - Administration | 401,368 | 1,231,371 | 310,544 | 4,078,792 | 372,651 | 363,828 | 455,173 |
| | - Maintenance | 2,655,972 | 6,971,876 | 3,698,232 | 5,547,695 | 2,990,404 | 1,358,032 | 4,864,312 |
| | - Construction | 4,704,018 | 59,205,806 | 4,469,718 | - | 2,708,744 | 1,965,839 | 19,098,236 |
| | - Other Capital Outlay | - | 1,862,385 | 248,147 | - | 710,889 | - | 542,257 |
| Total Streets and Highways | | 7,761,358 | 69,271,438 | 8,726,641 | 9,626,487 | 6,782,688 | 3,687,699 | 24,959,978 |
| Sanitation | - Current Expenditures | 325,961 | 9,633,816 | 1,666,140 | 3,161,784 | - | 227,128 | 1,566,030 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 325,961 | 9,633,816 | 1,666,140 | 3,161,784 | - | 227,128 | 1,566,030 |
| Human Services | - Income Maintenance | 1,313,011 | 21,856,192 | 2,650,803 | 5,106,134 | 2,757,002 | 548,507 | 3,693,964 |
| | - Social Services | 3,639,035 | 44,842,051 | 9,602,438 | 10,999,637 | 6,571,775 | 1,938,688 | 11,370,253 |
| | - All Other | - | 18,305,365 | - | - | - | 69,054 | 4,497,674 |
| | - Capital Outlay | - | 111,687 | - | - | - | - | 62,512 |
| Total Human Services | | 4,952,046 | 85,115,295 | 12,253,241 | 16,105,771 | 9,328,777 | 2,556,249 | 19,624,403 |
| Health | - Current Expenditures | 582,394 | - | 1,198,797 | 2,278,019 | 883,103 | 73,919 | 1,504,942 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Health | | 582,394 | - | 1,198,797 | 2,278,019 | 883,103 | 73,919 | 1,504,942 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 238,052 | 7,315,510 | 262,009 | 287,394 | 477,761 | - | 1,178,263 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 583,797 | 6,746,452 | 251,552 | 628,412 | 44,427 | 132,883 | 620,941 |
| | - Capital Outlay | - | 3,203,337 | - | - | 22,461 | - | - |
| Total Culture and Recreation | | 821,849 | 17,265,299 | 513,561 | 915,806 | 544,649 | 132,883 | 1,799,204 |
| Conservation of Natural Resources | - Current Expenditures | 1,692,078 | 677,288 | 962,334 | 1,451,653 | 630,830 | 266,092 | 564,192 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 1,692,078 | 677,288 | 962,334 | 1,451,653 | 630,830 | 266,092 | 564,192 |
| Housing and Economic Development | - Current Expenditures | 84,646 | 7,248,065 | 254,691 | 874,694 | 614,505 | 64,906 | 191,886 |
| | - Capital Outlay | - | 39,828,807 | - | - | - | - | - |
| Total Housing and Economic Development | | 84,646 | 47,076,872 | 254,691 | 874,694 | 614,505 | 64,906 | 191,886 |
| All Other | - Current Expenditures | 98,420 | 3,043,126 | 671,750 | - | 106,593 | 123,536 | - |
| | - Capital Outlay | 390,938 | - | - | - | - | - | 17,438,278 |
| Total All Other | | 489,358 | 3,043,126 | 671,750 | - | 106,593 | 123,536 | 17,438,278 |
| Debt Service | - Principal Paid on Bonds | 409,376 | 13,885,812 | 100,000 | 1,185,611 | 840,000 | - | 1,372,000 |
| | - Other Long-Term Debt | - | - | 57,099 | - | 951,396 | 77,010 | 21,019 |
| | - Interest and Fiscal Charges | 155,204 | 7,002,792 | 58,615 | 825,834 | 596,278 | 6,334 | 247,484 |
| *Total Current Expenditures* | | 20,785,965 | 212,119,545 | 37,334,750 | 52,018,842 | 26,972,332 | 7,626,207 | 44,840,779 |
| *Total Capital Outlay* | | 5,094,956 | 116,015,519 | 4,717,865 | 3,407,095 | 3,783,563 | 1,965,839 | 37,185,826 |
| *Total Debt Service* | | 564,580 | 20,888,604 | 215,714 | 2,011,445 | 2,387,674 | 83,344 | 1,640,503 |
| **Total Expenditures** | | **$26,445,501** | **$349,023,668** | **$42,268,329** | **$57,437,382** | **$33,143,569** | **$9,675,390** | **$83,667,108** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | 553,782 | - | - | - | - | - | 59,959 |
| | - Governmental Funds | 982,787 | 5,495,830 | 50,000 | 2,842,865 | 202,451 | 5,163 | 3,530,469 |
| **Total Expenditures and Other Uses** | | **$27,982,070** | **$354,519,498** | **$42,318,329** | **$60,280,247** | **$33,346,020** | **$9,680,553** | **$87,257,536** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 15,786,753 | 36,214,238 | 11,103,202 | 11,793,076 | 7,254,844 | 2,465,335 | 2,169,413 |
| Special Revenue Funds Unreserved Fund Balance | | 8,440,318 | 8,176,105 | 13,818,000 | 16,910,555 | 5,661,924 | 3,462,707 | 227,042 |
| **Total** | | **$24,227,071** | **$44,390,343** | **$24,921,202** | **$28,703,631** | **$12,916,768** | **$5,928,042** | **$2,396,455** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 116.6% | 20.9% | 66.8% | 55.2% | 47.9% | 77.7% | 5.3% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | BROWN | CARLTON | CARVER | CASS | CHIPPEWA | CHISAGO | CLAY |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 26,344 | 33,990 | 88,384 | 28,743 | 12,645 | 50,433 | 55,441 |
| Net Taxable Tax Capacity | $19,756,618 | $24,291,939 | $105,283,697 | $54,322,182 | $11,334,854 | $50,589,867 | $32,694,820 |
| 2006 Tax Levy (Payable 2007) | 9,241,171 | 16,291,123 | 36,650,268 | 17,832,881 | 6,109,887 | 27,495,787 | 20,155,922 |
| **REVENUES** | | | | | | | |
| Taxes | $8,232,555 | $15,144,710 | $40,288,456 | $16,871,770 | $5,588,759 | $26,257,374 | $17,241,272 |
| Special Assessments | 749,063 | 461,880 | 250,187 | 1,671,436 | 304,840 | 376,786 | 535,152 |
| Licenses and Permits | 43,611 | 97,934 | 861,850 | 97,560 | 13,211 | 429,140 | 76,966 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 660,040 | 2,172,425 | 92,470 | 1,697,774 | - | 177,262 | 219,385 |
| Human Services | 765,593 | 1,344,319 | 1,014,232 | 1,643,624 | 266,462 | 1,666,866 | 1,740,336 |
| Disaster | 16,656 | 27,300 | 238,502 | 53,930 | 13,676 | 32,585 | 97,476 |
| All Other | 153,260 | 13,298 | 268,548 | 193,128 | 137,069 | 88,030 | 226,216 |
| Total Federal Grants | 1,595,549 | 3,557,342 | 1,613,752 | 3,588,456 | 417,207 | 1,964,743 | 2,283,413 |
| State Grants | | | | | | | |
| County Program Aid | 1,373,234 | 1,770,058 | 2,359,948 | 790,564 | 676,287 | 1,856,761 | 3,132,366 |
| Market Value Credits | 1,093,909 | 1,480,037 | 1,420,410 | 1,111,453 | 535,783 | 1,576,459 | 1,973,033 |
| Disparity Reduction Aid | 27,060 | 369,484 | 2,291 | 7,404 | 84,730 | 3,878 | 13,177 |
| Highways | 4,008,470 | 4,042,310 | 7,989,586 | 4,738,275 | 2,835,400 | 2,679,274 | 6,106,142 |
| Human Services | 3,265,673 | 5,746,871 | 7,235,590 | 4,094,375 | 1,887,265 | 4,865,512 | 6,790,094 |
| PERA Aid | 39,317 | 54,851 | 90,840 | 54,572 | 37,844 | 48,855 | 61,294 |
| Police Aid | 68,014 | 115,788 | 493,100 | 195,741 | 52,029 | 235,527 | 196,353 |
| All Other | 1,025,375 | 1,183,323 | 1,894,866 | 1,446,134 | 510,861 | 1,803,176 | 1,869,433 |
| Total State Grants | 10,901,052 | 14,762,722 | 21,486,631 | 12,438,518 | 6,620,199 | 13,069,442 | 20,141,892 |
| Local Units Grants | 411,508 | 739,156 | 3,402,732 | 1,016,954 | 278,685 | 638,409 | 142,051 |
| **Total Intergovernmental Revenues** | **$12,908,109** | **$19,059,220** | **$26,503,115** | **$17,043,928** | **$7,316,091** | **$15,672,594** | **$22,567,356** |
| Charges for Services | 2,958,454 | 2,627,486 | 10,776,417 | 5,037,974 | 699,920 | 3,738,016 | 2,210,032 |
| Fines and Forfeits | 5,409 | 53,994 | 354,402 | 9,568 | - | 238,848 | 242,436 |
| Interest Earnings | 761,347 | 1,262,392 | 5,113,439 | 2,823,309 | 740,190 | 1,786,777 | 622,463 |
| All Other Revenues | 2,346,422 | 3,442,968 | 2,158,266 | 3,542,726 | 914,393 | 1,606,136 | 1,039,314 |
| **Total Revenues** | **$28,004,970** | **$42,150,584** | **$86,306,132** | **$47,098,271** | **$15,577,404** | **$50,105,671** | **$44,534,991** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | - | - | 9,460,000 | 425,000 |
| Other Long-Term Debt | - | - | - | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | - | - | - | 9,460,000 | 425,000 |
| Other Sources | - | - | 46,225 | - | 94,765 | - | - |
| Transfers From - Enterprise Funds | - | - | 532,231 | - | - | - | - |
| - Governmental Funds | 1,934,692 | 84,737 | 8,533,420 | 459,002 | - | 1,689,008 | - |
| **Total Revenues and Other Sources** | **$29,939,662** | **$42,235,321** | **$95,418,008** | **$47,557,273** | **$15,672,169** | **$61,254,679** | **$44,959,991** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | BROWN | CARLTON | CARVER | CASS | CHIPPEWA | CHISAGO | CLAY |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,455,934 | $5,529,718 | $14,950,388 | $5,572,641 | $2,435,679 | $9,794,369 | $6,393,527 |
| | - Capital Outlay | 598,284 | - | - | - | - | 105,460 | - |
| Total General Government | | 4,054,218 | 5,529,718 | 14,950,388 | 5,572,641 | 2,435,679 | 9,899,829 | 6,393,527 |
| Public Safety | - Sheriff | 1,614,030 | 3,053,983 | 9,292,933 | 4,391,327 | 1,115,758 | 3,931,247 | 3,694,709 |
| | - Corrections | 2,631,591 | 2,707,989 | 4,330,237 | 2,840,092 | 670,957 | 4,794,731 | 3,508,370 |
| | - All Other | 44,188 | 72,627 | 1,790,803 | 582,484 | 262,303 | 849,253 | 321,883 |
| | - Capital Outlay | - | 276,303 | 390,401 | - | - | 1,112,116 | - |
| Total Public Safety | | 4,289,809 | 6,110,902 | 15,804,374 | 7,813,903 | 2,049,018 | 10,687,347 | 7,524,962 |
| Streets and Highways | - Administration | 410,782 | 551,682 | 375,379 | 655,314 | 158,987 | 1,126,515 | 442,798 |
| | - Maintenance | 2,185,503 | 2,880,375 | 6,013,105 | 2,099,927 | 1,189,486 | 4,613,578 | 3,236,534 |
| | - Construction | 4,394,040 | 7,071,448 | 14,703,687 | 4,717,560 | 1,318,482 | 6,555,474 | 6,018,488 |
| | - Other Capital Outlay | - | 1,211,061 | 475,725 | 1,149,908 | 342,371 | 964,469 | 1,285,462 |
| Total Streets and Highways | | 6,990,325 | 11,714,566 | 21,567,896 | 8,622,709 | 3,009,326 | 13,260,036 | 10,983,282 |
| Sanitation | - Current Expenditures | 596,399 | 1,130,584 | 1,667,990 | 2,297,024 | 233,376 | 322,153 | 338 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 596,399 | 1,130,584 | 1,667,990 | 2,297,024 | 233,376 | 322,153 | 338 |
| Human Services | - Income Maintenance | 2,263,657 | 3,391,149 | 2,503,911 | 2,607,412 | 1,236,952 | 2,899,662 | 3,254,231 |
| | - Social Services | 5,483,330 | 8,699,628 | 18,511,646 | 6,820,638 | 3,299,196 | 7,483,007 | 12,203,266 |
| | - All Other | 605,394 | - | - | 258,306 | - | - | - |
| | - Capital Outlay | 64,984 | - | 57,603 | - | - | - | - |
| Total Human Services | | 8,417,365 | 12,090,777 | 21,073,160 | 9,686,356 | 4,536,148 | 10,382,669 | 15,457,497 |
| Health | - Current Expenditures | 1,657,320 | 2,281,745 | 3,441,852 | 3,167,942 | 107,463 | 2,606,952 | - |
| | - Capital Outlay | - | - | 7,484 | - | - | - | - |
| Total Health | | 1,657,320 | 2,281,745 | 3,449,336 | 3,167,942 | 107,463 | 2,606,952 | - |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 75,662 | 149,451 | 3,477,119 | - | 58,204 | 518,440 | 214,213 |
| | - Capital Outlay | - | - | 50,793 | - | - | 509,121 | - |
| Parks and Recreation | - Current Expenditures | 301,278 | 419,983 | 1,323,052 | 15,000 | 283,543 | 514,958 | 141,704 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Culture and Recreation | | 376,940 | 569,434 | 4,850,964 | 15,000 | 341,747 | 1,542,519 | 355,917 |
| Conservation of Natural Resources | - Current Expenditures | 745,152 | 907,227 | 1,892,666 | 2,171,453 | 884,139 | 599,864 | 983,812 |
| | - Capital Outlay | - | - | - | 265,233 | - | 2,165,250 | - |
| Total Conservation of Natural Resources | | 745,152 | 907,227 | 1,892,666 | 2,436,686 | 884,139 | 2,765,114 | 983,812 |
| Housing and Economic Development | - Current Expenditures | 15,632 | 295,448 | 5,025 | 35,000 | 208,104 | 703,656 | 131,157 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Housing and Economic Development | | 15,632 | 295,448 | 5,025 | 35,000 | 208,104 | 703,656 | 131,157 |
| All Other | - Current Expenditures | - | 390,319 | - | - | 11,484 | - | 421,327 |
| | - Capital Outlay | - | 299,652 | 1,946,789 | 282,385 | - | 4,106,657 | - |
| Total All Other | | - | 689,971 | 1,946,789 | 282,385 | 11,484 | 4,106,657 | 421,327 |
| Debt Service | - Principal Paid on Bonds | 320,000 | 751,313 | 1,055,000 | - | 24,854 | 2,124,266 | 775,404 |
| | - Other Long-Term Debt | 115,809 | - | 613,775 | - | - | 170,000 | - |
| | - Interest and Fiscal Charges | 118,349 | 273,800 | 824,630 | - | 4,612 | 2,072,152 | 495,597 |
| *Total Current Expenditures* | | 22,085,852 | 32,461,908 | 69,576,106 | 33,514,560 | 12,155,631 | 40,758,385 | 34,947,869 |
| *Total Capital Outlay* | | 5,057,308 | 8,858,464 | 17,632,482 | 6,415,086 | 1,660,853 | 15,518,547 | 7,303,950 |
| *Total Debt Service* | | 554,158 | 1,025,113 | 2,493,405 | - | 29,466 | 4,366,418 | 1,271,001 |
| **Total Expenditures** | | **$27,697,318** | **$42,345,485** | **$89,701,993** | **$39,929,646** | **$13,845,950** | **$60,643,350** | **$43,522,820** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | 1,192,785 |
| | - Governmental Funds | - | 84,737 | 8,533,420 | 459,002 | - | 1,689,008 | - |
| **Total Expenditures and Other Uses** | | **$27,697,318** | **$42,430,222** | **$98,235,413** | **$40,388,648** | **$13,845,950** | **$62,332,358** | **$44,715,605** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 3,125,617 | 8,231,250 | 25,529,687 | 21,631,072 | 4,466,526 | 7,812,929 | 5,369,514 |
| Special Revenue Funds Unreserved Fund Balance | | 7,334,734 | 6,789,496 | 12,624,087 | 11,364,407 | 10,143,917 | 9,925,526 | 3,898,446 |
| **Total** | | **$10,460,351** | **$15,020,746** | **$38,153,774** | **$32,995,479** | **$14,610,443** | **$17,738,455** | **$9,267,960** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 47.4% | 46.3% | 54.8% | 98.5% | 120.2% | 43.5% | 26.5% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | *CLEARWATER* | *COOK* | *COTTONWOOD* | *CROW WING* | *DAKOTA* | *DODGE* | *DOUGLAS* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 8,314 | 5,356 | 11,584 | 61,390 | 398,177 | 19,787 | 35,827 |
| Net Taxable Tax Capacity | $6,305,575 | $13,767,444 | $11,891,501 | $98,000,239 | $460,497,224 | $16,714,498 | $43,728,306 |
| 2006 Tax Levy (Payable 2007) | 4,400,848 | 5,201,756 | 5,873,560 | 33,107,528 | 104,860,943 | 8,415,088 | 18,626,059 |
| **REVENUES** | | | | | | | |
| Taxes | $3,992,016 | $6,603,026 | $5,270,116 | $32,513,013 | $128,997,581 | $7,775,291 | $17,472,671 |
| Special Assessments | 479,436 | 37,180 | 692,780 | 587,451 | - | 128,923 | 269,301 |
| Licenses and Permits | 20,837 | 92,264 | 10,441 | 1,249,699 | 1,046,379 | 168,816 | 419,557 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 1,293 | 510,863 | 82,543 | 148,526 | 1,408,766 | 2,571 | 49,132 |
| Human Services | 557,806 | 107,933 | 248,519 | 2,944,850 | 12,401,222 | 491,603 | 988,142 |
| Disaster | 23,459 | 59,605 | 13,072 | 136,559 | 1,489,511 | 46,450 | 58,949 |
| All Other | 8,870 | 1,025,738 | 49,376 | 13,543 | 10,882,705 | 4,385 | 275,286 |
| Total Federal Grants | 591,428 | 1,704,139 | 393,510 | 3,243,478 | 26,182,204 | 545,009 | 1,371,509 |
| State Grants | | | | | | | |
| County Program Aid | 941,864 | 263,481 | 879,256 | 1,399,962 | 13,420,564 | 824,837 | 1,287,835 |
| Market Value Credits | 453,989 | 227,869 | 547,320 | 1,789,348 | 4,730,203 | 775,381 | 1,471,179 |
| Disparity Reduction Aid | 51,700 | - | 46,578 | 11,058 | 1,879 | 137,167 | 5,737 |
| Highways | 2,804,124 | 2,655,770 | 3,754,920 | 5,461,269 | 19,714,169 | 6,891,785 | 3,197,888 |
| Human Services | 2,013,314 | 756,115 | 1,662,256 | 9,450,244 | 13,452,264 | 1,808,598 | 3,458,979 |
| PERA Aid | 44,444 | 33,702 | 17,411 | 83,497 | 333,927 | 30,670 | 143,423 |
| Police Aid | 31,267 | 66,278 | 36,320 | 228,190 | 512,939 | 118,995 | 150,172 |
| All Other | 727,999 | 982,398 | 301,193 | 1,169,882 | 15,241,791 | 388,359 | 659,699 |
| Total State Grants | 7,068,701 | 4,985,613 | 7,245,254 | 19,593,450 | 67,407,736 | 10,975,792 | 10,374,912 |
| Local Units Grants | 96,254 | 1,302,127 | 92,671 | 755,827 | 11,852,495 | 21,167 | 279,662 |
| **Total Intergovernmental Revenues** | **$7,756,383** | **$7,991,879** | **$7,731,435** | **$23,592,755** | **$105,442,435** | **$11,541,968** | **$12,026,083** |
| Charges for Services | 3,092,997 | 735,151 | 444,003 | 4,547,917 | 75,096,611 | 3,502,546 | 4,948,857 |
| Fines and Forfeits | 6,571 | 8,268 | 11,917 | 25,296 | 123,472 | 15,058 | 137,151 |
| Interest Earnings | 567,749 | 879,629 | 463,626 | 2,022,166 | 20,164,822 | 486,338 | 1,116,530 |
| All Other Revenues | 1,232,965 | 739,041 | 819,055 | 3,900,998 | 5,580,080 | 500,667 | 977,745 |
| **Total Revenues** | **$17,148,954** | **$17,086,438** | **$15,443,373** | **$68,439,295** | **$336,451,380** | **$24,119,607** | **$37,367,895** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | 94,117 | - | 31,695,000 | - | 2,040,000 |
| Other Long-Term Debt | - | - | - | - | - | - | 51,759 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | 94,117 | - | 31,695,000 | - | 2,091,759 |
| Other Sources | - | 6,432 | - | 860,331 | 710,185 | 59,316 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 438,492 | 869,149 | 104,444 | 11,954 | 16,577,593 | 223,569 | 1,395,225 |
| **Total Revenues and Other Sources** | **$17,587,446** | **$17,962,019** | **$15,641,934** | **$69,311,580** | **$385,434,158** | **$24,402,492** | **$40,854,879** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | CLEARWATER | COOK | COTTONWOOD | CROW WING | DAKOTA | DODGE | DOUGLAS |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $2,165,784 | $2,709,517 | $1,920,973 | $12,729,826 | $60,604,653 | $3,496,745 | $6,097,543 |
| | - Capital Outlay | - | 127,327 | - | - | - | - | 34,544 |
| Total General Government | | 2,165,784 | 2,836,844 | 1,920,973 | 12,729,826 | 60,604,653 | 3,496,745 | 6,132,087 |
| Public Safety | - Sheriff | 1,150,556 | 1,532,844 | 971,326 | 5,887,521 | 17,976,222 | 3,584,010 | 2,875,852 |
| | - Corrections | 731,712 | 439,067 | 822,521 | 5,111,195 | 16,872,837 | 297,144 | 3,306,196 |
| | - All Other | 78,565 | 420,161 | 106,401 | 445,497 | 1,026,683 | 80,642 | 83,757 |
| | - Capital Outlay | 53,759 | 148,349 | - | - | - | - | 238,158 |
| Total Public Safety | | 2,014,592 | 2,540,421 | 1,900,248 | 11,444,213 | 35,875,742 | 3,961,796 | 6,503,963 |
| Streets and Highways | - Administration | 363,905 | 330,333 | 236,924 | 872,817 | 346,298 | 400,247 | 425,445 |
| | - Maintenance | 1,905,170 | 1,789,239 | 1,347,556 | 2,000,879 | 4,258,876 | 1,735,436 | 3,887,815 |
| | - Construction | 2,287,396 | 1,785,224 | 2,643,919 | 5,741,866 | 38,022,025 | 5,230,317 | 3,387,558 |
| | - Other Capital Outlay | 256,079 | 54,736 | 883,206 | 1,488,331 | 1,227,230 | 825,871 | 10,000 |
| Total Streets and Highways | | 4,812,550 | 3,959,532 | 5,111,605 | 10,103,893 | 43,854,429 | 8,191,871 | 7,710,818 |
| Sanitation | - Current Expenditures | 597,986 | 366,426 | 215,854 | 653,426 | 7,147,093 | 1,224,147 | - |
| | - Capital Outlay | - | 50,269 | - | - | - | - | - |
| Total Sanitation | | 597,986 | 416,695 | 215,854 | 653,426 | 7,147,093 | 1,224,147 | - |
| Human Services | - Income Maintenance | 1,474,948 | 344,075 | 1,027,778 | 7,407,201 | 35,237,541 | 946,720 | 2,179,730 |
| | - Social Services | 2,274,678 | 1,446,212 | 3,137,353 | 14,398,319 | 61,650,689 | 2,570,151 | 6,074,354 |
| | - All Other | 60,255 | - | - | 14,221 | - | 67,258 | - |
| | - Capital Outlay | - | 14,000 | - | - | - | - | - |
| Total Human Services | | 3,809,881 | 1,804,287 | 4,165,131 | 21,819,741 | 96,888,230 | 3,584,129 | 8,254,084 |
| Health | - Current Expenditures | 1,756,364 | 307,367 | 125,335 | 1,928,209 | 13,389,063 | 675,295 | 3,318,275 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Health | | 1,756,364 | 307,367 | 125,335 | 1,928,209 | 13,389,063 | 675,295 | 3,318,275 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 68,630 | - | 54,913 | 513,164 | 11,228,848 | 107,510 | 776,021 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 240,138 | 647,321 | 140,138 | 406,953 | 7,321,711 | 61,576 | 427,623 |
| | - Capital Outlay | - | 45,978 | - | - | - | - | - |
| Total Culture and Recreation | | 308,768 | 693,299 | 195,051 | 920,117 | 18,550,559 | 169,086 | 1,203,644 |
| Conservation of Natural Resources | - Current Expenditures | 842,736 | 307,952 | 676,482 | 969,784 | 4,814,414 | 289,381 | 625,693 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 842,736 | 307,952 | 676,482 | 969,784 | 4,814,414 | 289,381 | 625,693 |
| Housing and Economic Development | - Current Expenditures | 2,600 | 1,946,885 | - | - | 26,420,591 | 30,275 | 41,157 |
| | - Capital Outlay | - | 2,944 | - | - | - | - | - |
| Total Housing and Economic Development | | 2,600 | 1,949,829 | - | - | 26,420,591 | 30,275 | 41,157 |
| All Other | - Current Expenditures | - | - | 565,138 | - | - | - | - |
| | - Capital Outlay | - | - | - | 1,994,898 | 9,224,104 | - | - |
| Total All Other | | - | - | 565,138 | 1,994,898 | 9,224,104 | - | - |
| Debt Service | - Principal Paid on Bonds | 25,000 | - | 2,384,917 | 3,215,650 | 7,825,000 | 309,221 | 1,370,000 |
| | - Other Long-Term Debt | - | 911,667 | - | 75,000 | - | - | 12,472 |
| | - Interest and Fiscal Charges | 13,763 | 272,705 | 98,038 | 2,652,314 | 5,144,126 | 40,524 | 437,950 |
| *Total Current Expenditures* | | 13,714,027 | 12,587,399 | 11,348,692 | 53,339,012 | 268,295,519 | 15,566,537 | 30,119,461 |
| *Total Capital Outlay* | | 2,597,234 | 2,228,827 | 3,527,125 | 9,225,095 | 48,473,359 | 6,056,188 | 3,670,260 |
| *Total Debt Service* | | 38,763 | 1,184,372 | 2,482,955 | 5,942,964 | 12,969,126 | 349,745 | 1,820,422 |
| **Total Expenditures** | | **$16,350,024** | **$16,000,598** | **$17,358,772** | **$68,507,071** | **$329,738,004** | **$21,972,470** | **$35,610,143** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | 110,200 | - | 6,317,206 | - | - |
| | - Governmental Funds | 438,492 | 869,149 | 104,444 | 11,954 | 16,577,593 | 223,569 | 1,395,225 |
| **Total Expenditures and Other Uses** | | **$16,788,516** | **$16,869,747** | **$17,573,416** | **$68,519,025** | **$352,632,803** | **$22,196,039** | **$37,005,368** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 5,933,875 | 7,349,462 | 5,001,830 | 13,023,707 | 81,962,712 | 4,581,083 | 7,331,122 |
| Special Revenue Funds Unreserved Fund Balance | | 5,292,852 | 5,685,199 | 1,461,405 | 10,635,577 | 80,887,248 | 3,849,242 | 5,904,192 |
| **Total** | | **$11,226,727** | **$13,034,661** | **$6,463,235** | **$23,659,284** | **$162,849,960** | **$8,430,325** | **$13,235,314** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 81.9% | 103.6% | 57.0% | 44.4% | 60.7% | 54.2% | 43.9% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | *FARIBAULT* | *FILLMORE* | *FREEBORN* | *GOODHUE* | *GRANT* | *HENNEPIN* | *HOUSTON* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 15,128 | 21,086 | 31,492 | 46,092 | 6,020 | 1,157,400 | 19,779 |
| Net Taxable Tax Capacity | $14,784,748 | $18,338,139 | $25,866,840 | $54,603,235 | $6,656,982 | $1,480,712,952 | $13,658,409 |
| 2006 Tax Levy (Payable 2007) | 6,594,318 | 7,192,303 | 14,990,140 | 24,082,681 | 3,987,653 | 519,818,668 | 6,794,479 |
| **REVENUES** | | | | | | | |
| Taxes | $5,922,651 | $6,364,080 | $12,258,854 | $22,806,053 | $3,908,048 | $592,974,141 | $6,002,779 |
| Special Assessments | 1,037,893 | - | 1,424,601 | 14,809 | 122,520 | - | - |
| Licenses and Permits | 1,885 | 47,302 | 82,215 | 474,683 | 1,363 | 4,565,987 | 50,773 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 961,621 | 394,521 | - | 740,000 | 679,357 | 9,674,809 | 476,924 |
| Human Services | - | 368,924 | 1,349,661 | 911,197 | 174,943 | 134,385,054 | 578,361 |
| Disaster | 28,496 | 201,633 | 68,189 | 44,448 | 25,393 | 3,516,815 | 2,232,121 |
| All Other | 47,661 | 175,274 | 287,625 | 251,532 | 48,920 | 29,589,114 | 77,717 |
| Total Federal Grants | 1,037,778 | 1,140,352 | 1,705,475 | 1,947,177 | 928,613 | 177,165,792 | 3,365,123 |
| State Grants | | | | | | | |
| County Program Aid | 772,540 | 947,530 | 1,669,875 | 1,655,526 | 433,019 | 30,833,214 | 1,004,717 |
| Market Value Credits | 749,528 | 899,390 | 1,559,842 | 1,561,909 | 343,330 | 15,707,146 | 863,591 |
| Disparity Reduction Aid | 71,853 | 124,206 | 44,730 | 29,155 | 6,168 | - | 123,272 |
| Highways | 3,521,739 | 5,461,092 | 4,290,419 | 5,635,432 | 2,330,083 | 24,093,058 | 4,416,669 |
| Human Services | 27,557 | 1,610,392 | 3,200,545 | 4,133,872 | 2,352,530 | 85,520,436 | 2,501,895 |
| PERA Aid | 13,448 | 26,020 | 44,126 | 61,725 | 15,868 | 2,730,102 | 23,776 |
| Police Aid | 52,911 | 105,162 | 109,845 | 201,009 | 35,102 | 2,323,608 | 59,305 |
| All Other | 358,072 | 947,039 | 1,071,419 | 1,743,615 | 326,209 | 31,721,462 | 1,035,160 |
| Total State Grants | 5,567,648 | 10,120,831 | 11,990,801 | 15,022,243 | 5,842,309 | 192,929,026 | 10,028,385 |
| Local Units Grants | 13,242 | 10,542 | 50,114 | - | 191,905 | 23,681,160 | 266,321 |
| **Total Intergovernmental Revenues** | **$6,618,668** | **$11,271,725** | **$13,746,390** | **$16,969,420** | **$6,962,827** | **$393,775,978** | **$13,659,829** |
| Charges for Services | 926,815 | 2,683,636 | 3,485,701 | 6,379,151 | 947,999 | 95,159,042 | 2,030,977 |
| Fines and Forfeits | 27,230 | 7,126 | 33,802 | 24,789 | 1,795 | 1,470,833 | 26,051 |
| Interest Earnings | 513,057 | 344,537 | 886,510 | 2,049,793 | 120,124 | 38,947,220 | 419,369 |
| All Other Revenues | 617,614 | 626,639 | 1,028,154 | 2,940,529 | 397,410 | 37,846,376 | 357,525 |
| **Total Revenues** | **$15,665,813** | **$21,345,045** | **$32,946,227** | **$51,659,227** | **$12,462,086** | **$1,164,739,577** | **$22,547,303** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | 10,726,106 | - | - | - | - | 230,589,943 | - |
| Other Long-Term Debt | - | 89,228 | - | - | - | - | 1,000,000 |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 10,726,106 | 89,228 | - | - | - | 230,589,943 | 1,000,000 |
| Other Sources | - | 2,328 | - | 8,456 | - | 222,899 | 6,601 |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 10,534,743 | - | 69,622 | 463,419 | - | 26,072,470 | - |
| **Total Revenues and Other Sources** | **$36,926,662** | **$21,436,601** | **$33,015,849** | **$52,131,102** | **$12,462,086** | **$1,421,624,889** | **$23,553,904** |

# Table 2
# Classification of County Expenditures
# For the Year Ended December 31, 2007

| EXPENDITURES | | FARIBAULT | FILLMORE | FREEBORN | GOODHUE | GRANT | HENNEPIN | HOUSTON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,617,354 | $2,910,163 | $4,668,697 | $8,553,304 | $1,972,671 | $174,432,428 | $3,308,316 |
| | - Capital Outlay | - | 137,398 | 10,104 | - | - | 167,458,976 | - |
| Total General Government | | 4,617,354 | 3,047,561 | 4,678,801 | 8,553,304 | 1,972,671 | 341,891,404 | 3,308,316 |
| Public Safety | - Sheriff | 1,740,410 | 1,730,164 | 1,917,376 | 4,574,130 | 944,738 | 78,130,275 | 1,362,610 |
| | - Corrections | 469,264 | 1,181,594 | 2,801,156 | 5,194,332 | 69,613 | 110,808,062 | 1,206,227 |
| | - All Other | 150,669 | 57,187 | 498,030 | 485,509 | 43,468 | 46,962,553 | 505,524 |
| | - Capital Outlay | - | 101,861 | 15,975 | - | - | 1,281,118 | - |
| Total Public Safety | | 2,360,343 | 3,070,806 | 5,232,537 | 10,253,971 | 1,057,819 | 237,182,008 | 3,074,361 |
| Streets and Highways | - Administration | 197,362 | 329,333 | 246,476 | 402,263 | 242,465 | 4,364,020 | 217,705 |
| | - Maintenance | 2,543,657 | 2,312,774 | 2,556,322 | 2,324,862 | 1,725,103 | 37,975,136 | 6,223,269 |
| | - Construction | 2,983,971 | 4,866,715 | 2,800,033 | 7,125,358 | 1,931,340 | 60,661,933 | 3,089,591 |
| | - Other Capital Outlay | 790,586 | 433,825 | 1,298,120 | 992,097 | - | 739,372 | 942,407 |
| Total Streets and Highways | | 6,515,576 | 7,942,647 | 6,900,951 | 10,844,580 | 3,898,908 | 103,740,461 | 10,472,972 |
| Sanitation | - Current Expenditures | 85,017 | 647,126 | 376,826 | 729,414 | 531,543 | - | 850,171 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 85,017 | 647,126 | 376,826 | 729,414 | 531,543 | - | 850,171 |
| Human Services | - Income Maintenance | 1,516,936 | 1,081,896 | 2,124,141 | 2,419,498 | 692,434 | 247,256,091 | 987,620 |
| | - Social Services | - | 2,005,621 | 6,628,625 | 7,407,117 | 2,569,486 | 266,908,963 | 3,431,810 |
| | - All Other | - | - | - | - | 168,451 | - | - |
| | - Capital Outlay | - | - | - | - | - | 3,556,239 | - |
| Total Human Services | | 1,516,936 | 3,087,517 | 8,752,766 | 9,826,615 | 3,430,371 | 517,721,293 | 4,419,430 |
| Health | - Current Expenditures | - | 1,581,697 | 2,617,090 | 3,689,355 | 105,409 | 31,619,894 | 1,551,698 |
| | - Capital Outlay | - | 597 | - | - | - | 837,126 | - |
| Total Health | | - | 1,582,294 | 2,617,090 | 3,689,355 | 105,409 | 32,457,020 | 1,551,698 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 183,696 | 175,000 | 250,000 | 100,766 | 58,243 | 36,272,410 | 98,371 |
| | - Capital Outlay | - | - | - | - | - | 7,300,847 | - |
| Parks and Recreation | - Current Expenditures | 169,802 | 78,772 | 105,454 | 480,457 | 35,540 | - | 241,277 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Culture and Recreation | | 353,498 | 253,772 | 355,454 | 581,223 | 93,783 | 43,573,257 | 339,648 |
| Conservation of Natural Resources | - Current Expenditures | 1,024,659 | 709,283 | 1,955,252 | 711,540 | 298,646 | - | 360,031 |
| | - Capital Outlay | - | 7,164 | - | - | - | - | - |
| Total Conservation of Natural Resources | | 1,024,659 | 716,447 | 1,955,252 | 711,540 | 298,646 | - | 360,031 |
| Housing and Economic Development | - Current Expenditures | 188,509 | - | 104,792 | 258,826 | 35,000 | 25,927,438 | 61,911 |
| | - Capital Outlay | - | - | - | - | - | 12,339,450 | - |
| Total Housing and Economic Development | | 188,509 | - | 104,792 | 258,826 | 35,000 | 38,266,888 | 61,911 |
| All Other | - Current Expenditures | 185,044 | 40,630 | - | - | - | - | 238,375 |
| | - Capital Outlay | - | 204,739 | - | - | - | 2,384,815 | - |
| Total All Other | | 185,044 | 245,369 | - | - | - | 2,384,815 | 238,375 |
| Debt Service | - Principal Paid on Bonds | 561,420 | 156,076 | 996,860 | 1,701,915 | 70,000 | 60,173,430 | - |
| | - Other Long-Term Debt | - | 11,744 | - | 9,722 | - | - | - |
| | - Interest and Fiscal Charges | 159,917 | 117,785 | 553,734 | 421,651 | 1,505 | 26,692,818 | - |
| *Total Current Expenditures* | | 13,072,379 | 14,841,240 | 26,850,237 | 37,331,373 | 9,492,810 | 1,060,657,270 | 20,644,915 |
| *Total Capital Outlay* | | 3,774,557 | 5,752,299 | 4,124,232 | 8,117,455 | 1,931,340 | 256,559,876 | 4,031,998 |
| *Total Debt Service* | | 721,337 | 285,605 | 1,550,594 | 2,133,288 | 71,505 | 86,866,248 | - |
| **Total Expenditures** | | **$17,568,273** | **$20,879,144** | **$32,525,063** | **$47,582,116** | **$11,495,655** | **$1,404,083,394** | **$24,676,913** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | 8,850,000 | - |
| | - Governmental Funds | 10,534,743 | - | 69,622 | 463,419 | - | 26,072,470 | - |
| **Total Expenditures and Other Uses** | | **$28,103,016** | **$20,879,144** | **$32,594,685** | **$48,045,535** | **$11,495,655** | **$1,439,005,864** | **$24,676,913** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 1,455,086 | 2,729,594 | 3,464,945 | 18,411,981 | 1,154,827 | 128,617,879 | 4,611,602 |
| Special Revenue Funds Unreserved Fund Balance | | 735,226 | 4,730,763 | 6,914,482 | 6,947,316 | 2,408,401 | 139,335,704 | 2,809,954 |
| **Total** | | **$2,190,312** | **$7,460,357** | **$10,379,427** | **$25,359,297** | **$3,563,228** | **$267,953,583** | **$7,421,556** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 16.8% | 50.3% | 38.7% | 67.9% | 37.5% | 25.3% | 35.9% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | ***HUBBARD*** | ***ISANTI*** | ***ITASCA*** | ***JACKSON*** | ***KANABEC*** | ***KANDIYOHI*** | ***KITTSON*** |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 18,891 | 38,881 | 44,278 | 11,015 | 16,384 | 41,763 | 4,678 |
| Net Taxable Tax Capacity | $28,460,817 | $31,848,777 | $47,660,844 | $12,555,473 | $12,167,519 | $37,499,998 | $5,833,880 |
| 2006 Tax Levy (Payable 2007) | 10,181,678 | 13,755,062 | 24,729,671 | 7,638,685 | 8,937,663 | 22,782,517 | 2,395,370 |
| **REVENUES** | | | | | | | |
| Taxes | $9,567,476 | $12,400,687 | $23,199,721 | $7,099,941 | $8,252,422 | $20,905,555 | $2,265,563 |
| Special Assessments | 2,041,249 | 78,038 | 926,187 | 575,922 | 26,450 | 2,502,754 | 158,648 |
| Licenses and Permits | 138,971 | 487,477 | 70,326 | 11,551 | 89,150 | 408,275 | 3,405 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 683,668 | 396,347 | 779,954 | 1,205,875 | 943,917 | 1,233,425 | 134,494 |
| Human Services | 794,217 | 1,345,982 | 1,016,617 | 217,260 | 833,792 | 2,019,720 | 127,634 |
| Disaster | 46,953 | 14,577 | 378,343 | 73,628 | 170,666 | 51,491 | 156,247 |
| All Other | 96,794 | 228,171 | 1,237,296 | 209,248 | 71,702 | 283,240 | 21,668 |
| Total Federal Grants | 1,621,632 | 1,985,077 | 3,412,210 | 1,706,011 | 2,020,077 | 3,587,876 | 440,043 |
| State Grants | | | | | | | |
| County Program Aid | 573,199 | 1,550,557 | 1,840,261 | 697,158 | 851,004 | 2,043,340 | 354,180 |
| Market Value Credits | 713,822 | 1,332,071 | 1,858,806 | 582,377 | 1,033,528 | 1,835,003 | 189,322 |
| Disparity Reduction Aid | - | 39,911 | 161,997 | 55,508 | 4,283 | 20,929 | 4,460 |
| Highways | 3,904,514 | 3,093,651 | 7,512,352 | 5,549,535 | 2,877,359 | 5,589,405 | 3,450,178 |
| Human Services | 3,599,021 | 5,428,358 | 7,112,260 | 1,505,239 | 2,166,665 | 5,792,453 | 523,900 |
| PERA Aid | 41,224 | 37,531 | 82,820 | 22,861 | 21,501 | 73,608 | 12,520 |
| Police Aid | 82,707 | 116,632 | 387,296 | 37,040 | 70,641 | 207,852 | 23,038 |
| All Other | 1,224,833 | 1,482,798 | 6,747,248 | 330,300 | 784,750 | 2,286,973 | 545,756 |
| Total State Grants | 10,139,320 | 13,081,509 | 25,703,040 | 8,780,018 | 7,809,731 | 17,849,563 | 5,103,354 |
| Local Units Grants | 292,691 | 110,020 | 1,907,782 | 130,610 | 44,975 | 338,929 | 38,864 |
| **Total Intergovernmental Revenues** | **$12,053,643** | **$15,176,606** | **$31,023,032** | **$10,616,639** | **$9,874,783** | **$21,776,368** | **$5,582,261** |
| Charges for Services | 1,893,183 | 1,950,031 | 4,354,152 | 895,108 | 1,332,577 | 13,186,493 | 1,094,139 |
| Fines and Forfeits | 52,755 | 86,811 | 62,032 | 42,153 | 45,114 | 10,491 | 6,229 |
| Interest Earnings | 932,052 | 664,535 | 2,569,923 | 1,011,599 | 269,295 | 2,893,775 | 459,226 |
| All Other Revenues | 2,314,252 | 1,856,991 | 7,620,753 | 1,063,765 | 2,355,120 | 3,280,016 | 946,619 |
| **Total Revenues** | **$28,993,581** | **$32,701,176** | **$69,826,126** | **$21,316,678** | **$22,244,911** | **$64,963,727** | **$10,516,090** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 5,953,220 | 9,962,679 | - | 4,979,196 | 7,137,054 | - |
| Other Long-Term Debt | 579,666 | - | - | - | - | 5,566,540 | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 579,666 | 5,953,220 | 9,962,679 | - | 4,979,196 | 12,703,594 | - |
| Other Sources | - | - | - | - | 75,747 | - | 16,623 |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 427,139 | 447,021 | 4,050,775 | 372,806 | 455,600 | 2,699,294 | 5,154 |
| **Total Revenues and Other Sources** | **$30,000,386** | **$39,101,417** | **$83,839,580** | **$21,689,484** | **$27,755,454** | **$80,366,615** | **$10,537,867** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | HUBBARD | ISANTI | ITASCA | JACKSON | KANABEC | KANDIYOHI | KITTSON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,485,400 | $5,925,185 | $8,222,175 | $2,873,019 | $3,225,095 | $7,952,166 | $1,816,300 |
| | - Capital Outlay | 143,447 | 1,416,663 | 368,649 | 107,905 | 59,296 | 136,666 | 59,005 |
| Total General Government | | 3,628,847 | 7,341,848 | 8,590,824 | 2,980,924 | 3,284,391 | 8,088,832 | 1,875,305 |
| Public Safety | - Sheriff | 1,654,833 | 5,160,617 | 4,024,850 | 628,949 | 1,144,536 | 5,449,071 | 616,142 |
| | - Corrections | 1,829,967 | 759,488 | 4,064,167 | 793,364 | 2,065,563 | 7,271,085 | 196,500 |
| | - All Other | 179,112 | 241,997 | 1,401,152 | 72,933 | 190,138 | 253,827 | 74,301 |
| | - Capital Outlay | 113,365 | 380,912 | 7,704,626 | 162,844 | 241,791 | 226,977 | 67,935 |
| Total Public Safety | | 3,777,277 | 6,543,014 | 17,194,795 | 1,658,090 | 3,642,028 | 13,200,960 | 954,878 |
| Streets and Highways | - Administration | 318,953 | 1,002,221 | 460,871 | 182,861 | 163,336 | 711,351 | 393,522 |
| | - Maintenance | 6,680,558 | 1,189,078 | 13,226,347 | 2,106,141 | 2,165,970 | 2,747,743 | 4,602,639 |
| | - Construction | - | 2,781,518 | 6,013,885 | 5,313,951 | 2,735,580 | 8,642,115 | - |
| | - Other Capital Outlay | 245,418 | 32,740 | 1,219 | 354,629 | 482,805 | 1,456,370 | 185,665 |
| Total Streets and Highways | | 7,244,929 | 5,005,557 | 19,702,322 | 7,957,582 | 5,547,691 | 13,557,579 | 5,181,826 |
| Sanitation | - Current Expenditures | 2,240,329 | - | 1,805,796 | - | 58,588 | 3,984,189 | 98,940 |
| | - Capital Outlay | 178,339 | - | 157,801 | - | - | - | - |
| Total Sanitation | | 2,418,668 | - | 1,963,597 | - | 58,588 | 3,984,189 | 98,940 |
| Human Services | - Income Maintenance | 1,315,002 | 2,410,075 | 3,528,997 | 965,210 | 1,599,130 | 3,224,259 | 442,065 |
| | - Social Services | 5,232,350 | 8,594,622 | 12,226,280 | 3,359,235 | 3,397,925 | 10,155,752 | 852,584 |
| | - All Other | 1,066,009 | - | - | - | - | - | 10,065 |
| | - Capital Outlay | - | 472,301 | - | - | - | - | - |
| Total Human Services | | 7,613,361 | 11,476,998 | 15,755,277 | 4,324,445 | 4,997,055 | 13,380,011 | 1,304,714 |
| Health | - Current Expenditures | 6,800 | 1,095,877 | 1,606,860 | 170,093 | 2,390,665 | 2,210,966 | 36,568 |
| | - Capital Outlay | - | - | - | - | - | 8,919 | - |
| Total Health | | 6,800 | 1,095,877 | 1,606,860 | 170,093 | 2,390,665 | 2,219,885 | 36,568 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 182,774 | 364,882 | - | 330,397 | 161,449 | 495,928 | 55,450 |
| | - Capital Outlay | - | - | - | 25,000 | - | - | - |
| Parks and Recreation | - Current Expenditures | 250,337 | 291,888 | 1,354,485 | 201,597 | - | 443,972 | 124,227 |
| | - Capital Outlay | 23,066 | 1,102,548 | - | 76,619 | - | - | - |
| Total Culture and Recreation | | 456,177 | 1,759,318 | 1,354,485 | 633,613 | 161,449 | 939,900 | 179,677 |
| Conservation of Natural Resources | - Current Expenditures | 1,122,927 | 266,860 | 2,864,874 | 926,287 | 67,403 | 875,980 | 557,913 |
| | - Capital Outlay | 24,538 | - | 3,297,582 | - | - | 929,540 | - |
| Total Conservation of Natural Resources | | 1,147,465 | 266,860 | 6,162,456 | 926,287 | 67,403 | 1,805,520 | 557,913 |
| Housing and Economic Development | - Current Expenditures | 50,000 | 23,578 | - | 236,123 | - | 16,902 | 13,600 |
| | - Capital Outlay | - | 41,458 | - | - | - | - | - |
| Total Housing and Economic Development | | 50,000 | 65,036 | - | 236,123 | - | 16,902 | 13,600 |
| All Other | - Current Expenditures | - | 856,238 | 137,894 | - | - | 1,282,788 | - |
| | - Capital Outlay | - | 111,069 | - | 339,500 | 1,143,266 | 2,808,197 | - |
| Total All Other | | - | 967,307 | 137,894 | 339,500 | 1,143,266 | 4,090,985 | - |
| Debt Service | - Principal Paid on Bonds | 310,000 | 1,063,351 | 500,000 | 300,000 | 285,000 | 10,787,192 | - |
| | - Other Long-Term Debt | 31,178 | - | - | 10,906 | - | - | - |
| | - Interest and Fiscal Charges | 329,455 | 451,045 | 336,797 | 584,049 | 244,675 | 2,705,762 | 3,430 |
| *Total Current Expenditures* | | 25,615,351 | 28,182,606 | 54,924,748 | 12,846,209 | 16,629,798 | 47,075,979 | 9,890,816 |
| *Total Capital Outlay* | | 728,173 | 6,339,209 | 17,543,762 | 6,380,448 | 4,662,738 | 14,208,784 | 312,605 |
| *Total Debt Service* | | 670,633 | 1,514,396 | 836,797 | 894,955 | 529,675 | 13,492,954 | 3,430 |
| **Total Expenditures** | | **$27,014,157** | **$36,036,211** | **$73,305,307** | **$20,121,612** | **$21,822,211** | **$74,777,717** | **$10,206,851** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | 3,771,649 | - | - | 4,975,000 | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 427,139 | 447,021 | 4,050,775 | 372,806 | 455,600 | 2,699,294 | 5,154 |
| **Total Expenditures and Other Uses** | | **$27,441,296** | **$40,254,881** | **$77,356,082** | **$20,494,418** | **$27,252,811** | **$77,477,011** | **$10,212,005** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 8,501,777 | 3,722,239 | 13,189,158 | 7,746,729 | 1,320,156 | 6,883,121 | 4,858,229 |
| Special Revenue Funds Unreserved Fund Balance | | 6,516,948 | 5,501,822 | 16,212,592 | 4,065,583 | 2,671,346 | 26,472,689 | 1,532,474 |
| **Total** | | **$15,018,725** | **$9,224,061** | **$29,401,750** | **$11,812,312** | **$3,991,502** | **$33,355,810** | **$6,390,703** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 58.6% | 32.7% | 53.5% | 92.0% | 24.0% | 70.9% | 64.6% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | KOOCHICHING | LAC QUI PARLE | LAKE | LAKE OF THE WOODS | LE SUEUR | LINCOLN | LYON |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 13,506 | 7,414 | 11,119 | 4,279 | 27,840 | 5,943 | 24,940 |
| Net Taxable Tax Capacity | $8,430,356 | $7,231,032 | $13,204,759 | $3,582,022 | $27,062,258 | $5,196,669 | $20,962,666 |
| 2006 Tax Levy (Payable 2007) | 3,354,046 | 3,159,644 | 6,699,088 | 2,097,611 | 11,191,531 | 3,539,109 | 10,076,756 |
| **REVENUES** | | | | | | | |
| Taxes | $3,011,343 | $2,958,198 | $7,716,767 | $2,429,464 | $10,410,519 | $3,553,732 | $9,349,478 |
| Special Assessments | 519,269 | 241,821 | - | 521,104 | 228,354 | 250,214 | 609,973 |
| Licenses and Permits | 15,824 | 8,617 | 28,851 | 49,045 | 307,322 | 31,310 | 26,160 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 6,892 | 234,704 | 4,211,324 | 382,882 | - | 54,925 | 9,842 |
| Human Services | 499,923 | 164,678 | 235,033 | 72,566 | 541,217 | - | - |
| Disaster | 14,236 | 10,695 | 39,157 | 66,342 | 46,095 | 15,114 | 12,186 |
| All Other | 94,826 | 168,966 | 1,360,616 | 69,238 | - | 74,794 | 1,698 |
| Total Federal Grants | 615,877 | 579,043 | 5,846,130 | 591,028 | 587,312 | 144,833 | 23,726 |
| State Grants | | | | | | | |
| County Program Aid | 859,865 | 725,367 | 515,209 | 464,142 | 1,041,495 | 555,623 | 1,229,603 |
| Market Value Credits | 534,366 | 395,094 | 453,323 | 176,441 | 1,005,702 | 382,665 | 837,856 |
| Disparity Reduction Aid | 151,778 | 51,145 | 164,927 | 10,204 | 79,358 | 34,903 | 26,867 |
| Highways | 3,795,693 | 3,116,912 | 5,387,958 | 3,136,128 | 4,315,438 | 3,438,803 | 3,235,484 |
| Human Services | 2,137,808 | 1,002,474 | 1,802,398 | 824,895 | 2,933,063 | - | - |
| PERA Aid | 28,068 | 12,573 | 32,037 | 12,302 | 28,707 | 9,428 | 41,797 |
| Police Aid | 51,741 | 32,685 | 92,725 | 31,240 | 105,118 | 16,563 | 67,910 |
| All Other | 2,037,907 | 218,739 | 1,670,318 | 1,691,368 | 574,518 | 220,675 | 363,755 |
| Total State Grants | 9,597,226 | 5,554,989 | 10,118,895 | 6,346,720 | 10,083,399 | 4,658,660 | 5,803,272 |
| Local Units Grants | 199,970 | 307,336 | 104,038 | 27,397 | - | 65,330 | 150,234 |
| **Total Intergovernmental Revenues** | **$10,413,073** | **$6,441,368** | **$16,069,063** | **$6,965,145** | **$10,670,711** | **$4,868,823** | **$5,977,232** |
| Charges for Services | 1,390,945 | 415,745 | 1,452,158 | 463,178 | 2,956,089 | 333,325 | 866,719 |
| Fines and Forfeits | 18,526 | 1,707 | 63,075 | 18,400 | 35,023 | 7,017 | - |
| Interest Earnings | 731,018 | 527,229 | 665,607 | 280,267 | 899,360 | 314,218 | 960,832 |
| All Other Revenues | 4,547,567 | 285,390 | 1,603,707 | 293,004 | 1,573,479 | 339,600 | 1,021,492 |
| **Total Revenues** | **$20,647,565** | **$10,880,075** | **$27,599,228** | **$11,019,607** | **$27,080,857** | **$9,698,239** | **$18,811,886** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | - | 2,592,889 | - | - |
| Other Long-Term Debt | 2,491,331 | 76,580 | - | - | - | 238,332 | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 2,491,331 | 76,580 | - | - | 2,592,889 | 238,332 | - |
| Other Sources | 9,400 | 36,833 | 49,024 | - | - | 199,282 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 1,362,348 | 226,909 | 1,665,518 | - | 110,587 | 29,544 | 60,328 |
| **Total Revenues and Other Sources** | **$24,510,644** | **$11,220,397** | **$29,313,770** | **$11,019,607** | **$29,784,333** | **$10,165,397** | **$18,872,214** |

**Table 2**
**Classification of County Expenditures**
**For the Year Ended December 31, 2007**

| EXPENDITURES | | KOOCHICHING | LAC QUI PARLE | LAKE | LAKE OF THE WOODS | LE SUEUR | LINCOLN | LYON |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,416,162 | $1,269,233 | $3,612,916 | $1,768,517 | $3,957,029 | $1,520,841 | $3,401,388 |
| | - Capital Outlay | 35,352 | - | - | - | 25,466 | - | - |
| Total General Government | | 3,451,514 | 1,269,233 | 3,612,916 | 1,768,517 | 3,982,495 | 1,520,841 | 3,401,388 |
| Public Safety | - Sheriff | 1,745,405 | 791,071 | 1,874,980 | 580,651 | 2,530,645 | 1,112,305 | 2,949,576 |
| | - Corrections | 377,577 | 41,299 | 1,210,562 | 306,113 | 260,316 | 46,523 | 422,488 |
| | - All Other | 110,452 | 85,913 | 568,076 | 113,082 | 261,881 | 57,150 | 82,952 |
| | - Capital Outlay | 74,674 | - | - | - | 156,614 | - | - |
| Total Public Safety | | 2,308,108 | 918,283 | 3,653,618 | 999,846 | 3,209,456 | 1,215,978 | 3,455,016 |
| Streets and Highways | - Administration | 335,982 | 148,320 | 353,199 | 162,082 | 419,761 | 300,612 | 332,643 |
| | - Maintenance | 1,715,187 | 1,824,824 | 1,988,575 | 1,364,731 | 2,713,416 | 1,259,040 | 2,932,876 |
| | - Construction | 3,079,853 | 2,626,656 | 11,539,637 | 2,438,919 | 6,008,453 | 2,094,995 | 4,039,678 |
| | - Other Capital Outlay | 362,297 | 517,086 | 1,026,185 | 944,240 | 142,659 | 869,926 | - |
| Total Streets and Highways | | 5,493,319 | 5,116,886 | 14,907,596 | 4,909,972 | 9,284,289 | 4,524,573 | 7,305,197 |
| Sanitation | - Current Expenditures | 1,198,358 | 139,984 | 301,829 | 638,647 | 180,862 | 143,830 | 451,436 |
| | - Capital Outlay | 2,917,591 | - | - | - | - | - | - |
| Total Sanitation | | 4,115,949 | 139,984 | 301,829 | 638,647 | 180,862 | 143,830 | 451,436 |
| Human Services | - Income Maintenance | 1,387,806 | 550,552 | 868,991 | 395,588 | 1,543,465 | - | 2,424,875 |
| | - Social Services | 3,319,870 | 1,440,653 | 2,659,298 | 1,093,581 | 4,484,426 | - | - |
| | - All Other | - | - | - | 2,261 | 358,273 | 915,622 | - |
| | - Capital Outlay | 55,576 | - | - | - | - | - | - |
| Total Human Services | | 4,763,252 | 1,991,205 | 3,528,289 | 1,491,430 | 6,386,164 | 915,622 | 2,424,875 |
| Health | - Current Expenditures | 1,235,468 | 70,132 | 453,688 | 76,900 | 1,916,943 | 37,121 | 225,895 |
| | - Capital Outlay | - | - | - | - | 19,268 | - | - |
| Total Health | | 1,235,468 | 70,132 | 453,688 | 76,900 | 1,936,211 | 37,121 | 225,895 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 54,855 | 75,697 | 74,768 | 29,431 | 560,750 | 35,076 | 238,742 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 136,320 | 120,281 | 1,246,765 | 231,579 | 118,666 | 170,349 | 549,074 |
| | - Capital Outlay | - | - | - | - | 1,115 | - | - |
| Total Culture and Recreation | | 191,175 | 195,978 | 1,321,533 | 261,010 | 680,531 | 205,425 | 787,816 |
| Conservation of Natural Resources | - Current Expenditures | 1,994,131 | 764,263 | 181,517 | 197,398 | 583,950 | 849,791 | 531,470 |
| | - Capital Outlay | 24,680 | - | 679,715 | - | - | - | - |
| Total Conservation of Natural Resources | | 2,018,811 | 764,263 | 861,232 | 197,398 | 583,950 | 849,791 | 531,470 |
| Housing and Economic Development | - Current Expenditures | 228,215 | 167,592 | 391,229 | 187,902 | 24,675 | 107,426 | 54,155 |
| | - Capital Outlay | 31,250 | - | - | - | - | - | - |
| Total Housing and Economic Development | | 259,465 | 167,592 | 391,229 | 187,902 | 24,675 | 107,426 | 54,155 |
| All Other | - Current Expenditures | 245,838 | 7,000 | 23,321 | 45,000 | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total All Other | | 245,838 | 7,000 | 23,321 | 45,000 | - | - | - |
| Debt Service | - Principal Paid on Bonds | - | - | 1,601,751 | - | 685,000 | 117,000 | 610,000 |
| | - Other Long-Term Debt | 230,795 | 6,000 | - | 30,000 | - | 125,017 | 467,004 |
| | - Interest and Fiscal Charges | 14,997 | 2,100 | 402,501 | 2,139 | 402,950 | 82,974 | 302,700 |
| *Total Current Expenditures* | | 17,501,626 | 7,496,814 | 15,809,714 | 7,193,463 | 19,915,058 | 6,555,686 | 14,597,570 |
| *Total Capital Outlay* | | 6,581,273 | 3,143,742 | 13,245,537 | 3,383,159 | 6,353,575 | 2,964,921 | 4,039,678 |
| *Total Debt Service* | | 245,792 | 8,100 | 2,004,252 | 32,139 | 1,087,950 | 324,991 | 1,379,704 |
| **Total Expenditures** | | **$24,328,691** | **$10,648,656** | **$31,059,503** | **$10,608,761** | **$27,356,583** | **$9,845,598** | **$20,016,952** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 1,362,348 | 226,909 | 1,665,518 | - | 110,587 | 29,544 | 60,328 |
| **Total Expenditures and Other Uses** | | **$25,691,039** | **$10,875,565** | **$32,725,021** | **$10,608,761** | **$27,467,170** | **$9,875,142** | **$20,077,280** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 6,879,362 | 3,625,572 | 4,828,933 | 2,492,900 | 6,039,815 | 3,146,354 | 8,029,887 |
| Special Revenue Funds Unreserved Fund Balance | | 4,504,070 | 5,602,743 | 4,573,567 | 2,521,729 | 6,725,963 | 2,226,254 | 3,691,957 |
| **Total** | | **$11,383,432** | **$9,228,315** | **$9,402,500** | **$5,014,629** | **$12,765,778** | **$5,372,608** | **$11,721,844** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 65.0% | 123.1% | 59.5% | 69.7% | 64.1% | 82.0% | 80.3% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | *MAHNOMEN* | *MARSHALL* | *MARTIN* | *MCLEOD* | *MEEKER* | *MILLE LACS* | *MORRISON* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 5,074 | 9,781 | 20,731 | 37,130 | 23,371 | 26,171 | 32,947 |
| Net Taxable Tax Capacity | $3,184,537 | $7,661,424 | $20,164,760 | $28,514,968 | $20,923,272 | $20,070,935 | $26,539,858 |
| 2006 Tax Levy (Payable 2007) | 3,384,550 | 4,053,808 | 8,930,076 | 18,059,956 | 9,393,721 | 13,010,464 | 14,076,577 |
| **REVENUES** | | | | | | | |
| Taxes | $2,786,471 | $3,634,639 | $8,456,147 | $16,507,358 | $8,654,989 | $12,116,175 | $12,702,791 |
| Special Assessments | 166,730 | 377,215 | 1,135,120 | 61,659 | 152,179 | 157,235 | 270 |
| Licenses and Permits | 7,056 | 4,450 | 47,942 | 109,717 | 11,758 | 427,730 | 475,520 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 522,303 | 3,248,990 | 169,908 | 1,308,589 | 18,434 | 392,931 | 370,293 |
| Human Services | 208,236 | 1,063,899 | - | 634,288 | 442,852 | 674,187 | 1,054,942 |
| Disaster | 7,914 | 8,952 | 13,373 | 14,423 | 78,484 | 72,510 | 52,460 |
| All Other | 19,390 | 276,344 | 48,637 | 246,335 | 191,713 | 94,315 | 228,251 |
| Total Federal Grants | 757,843 | 4,598,185 | 231,918 | 2,203,635 | 731,483 | 1,233,943 | 1,705,946 |
| State Grants | | | | | | | |
| County Program Aid | 695,829 | 1,022,883 | 1,092,424 | 1,719,445 | 1,063,279 | 1,300,262 | 1,496,620 |
| Market Value Credits | 264,386 | 486,179 | 919,668 | 1,651,888 | 901,046 | 1,185,428 | 1,745,228 |
| Disparity Reduction Aid | 66,508 | 4,492 | 35,766 | 60,762 | 15,511 | 24,717 | 29,104 |
| Highways | 2,702,635 | 5,324,427 | 4,931,049 | 3,080,788 | 2,265,479 | 4,839,426 | 4,920,642 |
| Human Services | 1,132,453 | 507,350 | - | 3,141,697 | 2,120,558 | 3,523,972 | 3,978,876 |
| PERA Aid | 10,235 | 17,785 | 17,659 | 36,151 | 46,482 | 30,786 | 48,267 |
| Police Aid | 53,531 | 73,349 | 62,275 | 142,058 | 83,116 | 106,359 | 100,920 |
| All Other | 527,511 | 613,943 | 873,281 | 616,498 | 913,227 | 995,002 | 716,199 |
| Total State Grants | 5,453,088 | 8,050,408 | 7,932,122 | 10,449,287 | 7,408,698 | 12,005,952 | 13,035,856 |
| Local Units Grants | 88,280 | - | 279,474 | 178,793 | 53,910 | 194,653 | 220,903 |
| **Total Intergovernmental Revenues** | **$6,299,211** | **$12,648,593** | **$8,443,514** | **$12,831,715** | **$8,194,091** | **$13,434,548** | **$14,962,705** |
| Charges for Services | 489,801 | 2,078,671 | 741,715 | 4,473,124 | 3,325,703 | 2,082,237 | 6,139,324 |
| Fines and Forfeits | 36,760 | - | 28,851 | 32,114 | 38,510 | 71,312 | 73,832 |
| Interest Earnings | 210,126 | 443,604 | 559,124 | 1,339,913 | 880,124 | 788,328 | 1,114,844 |
| All Other Revenues | 132,507 | 482,650 | 2,987,487 | 719,849 | 2,040,235 | 1,390,651 | 1,331,191 |
| **Total Revenues** | **$10,128,662** | **$19,669,822** | **$22,399,900** | **$36,075,449** | **$23,297,589** | **$30,468,216** | **$36,800,477** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | - | - | 1,270,400 | - |
| Other Long-Term Debt | - | - | - | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | - | - | - | 1,270,400 | - |
| Other Sources | - | - | 40,632 | 203,728 | - | 140,745 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 890 | 29,121 | - | - | 4,737,681 | - | - |
| **Total Revenues and Other Sources** | **$10,129,552** | **$19,698,943** | **$22,440,532** | **$36,279,177** | **$28,035,270** | **$31,879,361** | **$36,800,477** |

**Table 2**
**Classification of County Expenditures**
**For the Year Ended December 31, 2007**

| EXPENDITURES | | *MAHNOMEN* | *MARSHALL* | *MARTIN* | *MCLEOD* | *MEEKER* | *MILLE LACS* | *MORRISON* |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $1,709,781 | $1,994,774 | $4,636,693 | $3,477,616 | $4,061,298 | $4,897,089 | $5,686,528 |
| | - Capital Outlay | - | 478,181 | 88,179 | 575,942 | 79,248 | 100,457 | - |
| Total General Government | | 1,709,781 | 2,472,955 | 4,724,872 | 4,053,558 | 4,140,546 | 4,997,546 | 5,686,528 |
| Public Safety | - Sheriff | 1,879,334 | 1,379,561 | 3,503,788 | 3,227,853 | 3,406,456 | 2,472,990 | 3,415,162 |
| | - Corrections | 143,849 | 78,727 | - | 2,241,023 | - | 3,645,056 | 2,569,035 |
| | - All Other | 33,849 | 61,521 | 74,493 | - | 255,605 | 301,492 | 138,544 |
| | - Capital Outlay | - | 55,956 | - | 1,015,518 | 318,574 | 209,273 | - |
| Total Public Safety | | 2,057,032 | 1,575,765 | 3,578,281 | 6,484,394 | 3,980,635 | 6,628,811 | 6,122,741 |
| Streets and Highways | - Administration | 245,056 | 724,848 | 336,003 | 581,106 | 644,532 | 588,723 | 308,982 |
| | - Maintenance | 925,938 | 2,275,908 | 2,838,016 | 1,561,985 | 1,263,216 | 1,660,107 | 3,506,210 |
| | - Construction | 1,501,615 | 7,236,178 | 5,189,508 | 4,559,167 | 3,277,972 | 4,711,583 | 4,845,199 |
| | - Other Capital Outlay | 223,244 | 483,990 | - | 1,449,609 | 679,888 | 1,112,774 | - |
| Total Streets and Highways | | 2,895,853 | 10,720,924 | 8,363,527 | 8,151,867 | 5,865,608 | 8,073,187 | 8,660,391 |
| Sanitation | - Current Expenditures | 230,189 | 135,641 | 244,124 | 1,441,373 | 153,851 | 106,987 | 2,339,668 |
| | - Capital Outlay | - | 3,892 | - | 254,325 | - | - | - |
| Total Sanitation | | 230,189 | 139,533 | 244,124 | 1,695,698 | 153,851 | 106,987 | 2,339,668 |
| Human Services | - Income Maintenance | 805,951 | 878,958 | - | 1,816,270 | 1,408,513 | 1,822,966 | 2,901,899 |
| | - Social Services | 1,498,438 | 2,008,715 | - | 5,981,843 | 3,708,691 | 6,033,523 | 5,672,292 |
| | - All Other | 164,578 | 35,490 | 2,034,171 | 411,227 | 332,354 | - | 1,571,964 |
| | - Capital Outlay | - | 160,146 | - | 17,002 | - | - | - |
| Total Human Services | | 2,468,967 | 3,083,309 | 2,034,171 | 8,226,342 | 5,449,558 | 7,856,489 | 10,146,155 |
| Health | - Current Expenditures | 62,982 | 28,000 | - | 1,706,255 | 1,301,037 | 673,969 | 2,027,404 |
| | - Capital Outlay | - | - | - | 1,571 | - | - | - |
| Total Health | | 62,982 | 28,000 | - | 1,707,826 | 1,301,037 | 673,969 | 2,027,404 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 25,471 | 80,450 | 563,236 | 42,984 | 165,075 | 230,363 | 452,223 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 81,494 | 137,193 | 103,524 | 706,209 | 209,610 | 9,000 | 117,119 |
| | - Capital Outlay | - | 26,421 | - | 139,465 | 26,680 | - | - |
| Total Culture and Recreation | | 106,965 | 244,064 | 666,760 | 888,658 | 401,365 | 239,363 | 569,342 |
| Conservation of Natural Resources | - Current Expenditures | 211,620 | 784,283 | 917,945 | 793,143 | 262,569 | 189,932 | 526,486 |
| | - Capital Outlay | - | 2,425 | - | - | - | - | - |
| Total Conservation of Natural Resources | | 211,620 | 786,708 | 917,945 | 793,143 | 262,569 | 189,932 | 526,486 |
| Housing and Economic Development | - Current Expenditures | 496 | 253,173 | 23,476 | 2,449 | 126,073 | 108,577 | 53,743 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Housing and Economic Development | | 496 | 253,173 | 23,476 | 2,449 | 126,073 | 108,577 | 53,743 |
| All Other | - Current Expenditures | 435,006 | - | - | 1,193,995 | - | - | - |
| | - Capital Outlay | - | - | - | - | 3,008,992 | - | - |
| Total All Other | | 435,006 | - | - | 1,193,995 | 3,008,992 | - | - |
| Debt Service | - Principal Paid on Bonds | 54,600 | 295,000 | 500,543 | 2,360,000 | 622,030 | 275,000 | 1,525,000 |
| | - Other Long-Term Debt | 31,877 | - | - | - | - | - | 75,000 |
| | - Interest and Fiscal Charges | 33,130 | 19,342 | 154,912 | 98,470 | 325,194 | 278,371 | 397,241 |
| *Total Current Expenditures* | | 8,454,032 | 10,857,242 | 15,275,469 | 25,185,331 | 17,298,880 | 22,740,774 | 31,287,259 |
| *Total Capital Outlay* | | 1,724,859 | 8,447,189 | 5,277,687 | 8,012,599 | 7,391,354 | 6,134,087 | 4,845,199 |
| *Total Debt Service* | | 119,607 | 314,342 | 655,455 | 2,458,470 | 947,224 | 553,371 | 1,997,241 |
| **Total Expenditures** | | **$10,298,498** | **$19,618,773** | **$21,208,611** | **$35,656,400** | **$25,637,458** | **$29,428,232** | **$38,129,699** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | 4,705,000 | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | - | - |
| | - Governmental Funds | 890 | 29,121 | - | - | 4,737,681 | - | - |
| **Total Expenditures and Other Uses** | | **$10,299,388** | **$19,647,894** | **$21,208,611** | **$35,656,400** | **$30,375,139** | **$34,133,232** | **$38,129,699** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 1,672,423 | 1,895,802 | 4,768,210 | 10,112,221 | 5,152,886 | 7,100,201 | 7,384,698 |
| Special Revenue Funds Unreserved Fund Balance | | 1,921,213 | 4,867,124 | 6,413,282 | 5,600,465 | 6,970,676 | 5,930,768 | 8,578,184 |
| **Total** | | **$3,593,636** | **$6,762,926** | **$11,181,492** | **$15,712,686** | **$12,123,562** | **$13,030,969** | **$15,962,882** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 42.5% | 62.3% | 73.2% | 62.4% | 70.1% | 57.3% | 51.0% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | *MOWER* | *MURRAY* | *NICOLLET* | *NOBLES* | *NORMAN* | *OLMSTED* | *OTTER TAIL* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 38,423 | 8,657 | 32,042 | 20,399 | 6,822 | 139,418 | 58,437 |
| Net Taxable Tax Capacity | $26,734,945 | $10,806,727 | $25,724,082 | $15,698,686 | $5,200,709 | $127,818,865 | $63,375,757 |
| 2006 Tax Levy (Payable 2007) | 11,401,186 | 4,710,609 | 12,557,271 | 8,422,257 | 3,189,549 | 67,212,448 | 24,405,560 |
| **REVENUES** | | | | | | | |
| Taxes | $10,204,654 | $4,646,324 | $11,578,684 | $7,694,529 | $2,962,266 | $63,073,843 | $22,284,449 |
| Special Assessments | 505,170 | 602,838 | 847,121 | 86,276 | 208,205 | - | 69,409 |
| Licenses and Permits | 107,852 | 21,119 | 6,640 | 143,042 | 3,897 | 2,011,968 | 368,774 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 600,000 | 28,956 | 26,400 | 1,000,700 | 1,286,365 | 644,143 | 1,252,980 |
| Human Services | 835,667 | - | 664,091 | 561,320 | 339,948 | 8,335,634 | 1,818,559 |
| Disaster | 261,286 | 9,243 | 14,040 | 29,439 | - | 385,036 | 42,424 |
| All Other | 733,139 | 40,097 | 98,980 | 1,507,775 | 145,250 | 974,506 | 729,157 |
| Total Federal Grants | 2,430,092 | 78,296 | 803,511 | 3,099,234 | 1,771,563 | 10,339,319 | 3,843,120 |
| State Grants | | | | | | | |
| County Program Aid | 2,325,499 | 664,310 | 1,431,860 | 1,113,593 | 781,921 | 5,931,391 | 2,349,357 |
| Market Value Credits | 1,561,204 | 466,828 | 1,101,502 | 770,229 | 312,038 | 4,253,178 | 2,465,244 |
| Disparity Reduction Aid | 178,040 | 25,731 | 11,670 | 72,373 | 15,683 | 8,239 | 13,262 |
| Highways | 6,313,289 | 2,216,599 | 3,420,673 | 6,529,559 | 3,948,691 | 4,326,654 | 10,636,302 |
| Human Services | 4,318,455 | - | 3,297,632 | 1,135,713 | 917,926 | 19,915,672 | 8,586,376 |
| PERA Aid | 40,232 | 11,609 | 34,276 | 28,842 | 13,183 | 177,727 | 64,946 |
| Police Aid | 122,127 | 39,422 | 56,349 | 64,766 | 23,823 | 372,130 | 190,688 |
| All Other | 815,436 | 310,117 | 833,296 | 1,099,153 | 258,326 | 6,019,740 | 1,950,021 |
| Total State Grants | 15,674,282 | 3,734,616 | 10,187,258 | 10,814,228 | 6,271,591 | 41,004,731 | 26,256,196 |
| Local Units Grants | 21,261 | 100,109 | 10,384 | 637,991 | 21,642 | 979,713 | 384,087 |
| **Total Intergovernmental Revenues** | **$18,125,635** | **$3,913,021** | **$11,001,153** | **$14,551,453** | **$8,064,796** | **$52,323,763** | **$30,483,403** |
| Charges for Services | 3,189,449 | 502,286 | 1,864,659 | 2,481,828 | 660,701 | 17,236,447 | 3,664,194 |
| Fines and Forfeits | 55,748 | 2,743 | 64,565 | 2,891 | - | 15,035 | 178,596 |
| Interest Earnings | 1,659,388 | 626,698 | 868,406 | 850,305 | 214,827 | 5,280,550 | 1,127,151 |
| All Other Revenues | 1,116,759 | 547,580 | 686,887 | 2,731,974 | 344,075 | 1,508,052 | 1,798,929 |
| **Total Revenues** | **$34,964,655** | **$10,862,609** | **$26,918,115** | **$28,542,298** | **$12,458,767** | **$141,449,658** | **$59,974,905** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 1,625,000 | - | - | - | - | - |
| Other Long-Term Debt | - | 436,189 | 173,850 | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 2,061,189 | 173,850 | - | - | - | - |
| Other Sources | 81,249 | 500 | - | 41,634 | - | 51,540 | 47,358 |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | 414,554 | 73,701 | 401,273 | 95,458 | - | 406,146 | 10,454,909 |
| **Total Revenues and Other Sources** | **$35,460,458** | **$12,997,999** | **$27,493,238** | **$28,679,390** | **$12,458,767** | **$141,907,344** | **$70,477,172** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | MOWER | MURRAY | NICOLLET | NOBLES | NORMAN | OLMSTED | OTTER TAIL |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $4,785,927 | $2,771,855 | $5,496,002 | $3,613,862 | $1,276,640 | $12,736,856 | $9,029,999 |
| | - Capital Outlay | 20,282 | - | 90,541 | 144,256 | - | - | 431,459 |
| Total General Government | | 4,806,209 | 2,771,855 | 5,586,543 | 3,758,118 | 1,276,640 | 12,736,856 | 9,461,458 |
| Public Safety | - Sheriff | 2,654,115 | 1,247,601 | 2,074,476 | 1,251,174 | 740,674 | 10,074,364 | 4,279,666 |
| | - Corrections | 2,465,025 | 25,983 | 1,201,468 | 2,161,436 | 212,119 | 20,785,824 | 3,428,275 |
| | - All Other | 1,123,275 | 56,205 | 160,601 | 73,917 | 180,432 | 715,806 | 676,907 |
| | - Capital Outlay | 1,578,876 | - | - | 136,473 | - | - | 3,910,638 |
| Total Public Safety | | 7,821,291 | 1,329,789 | 3,436,545 | 3,623,000 | 1,133,225 | 31,575,994 | 12,295,486 |
| Streets and Highways | - Administration | 467,266 | 256,933 | 201,808 | 224,425 | 398,063 | 1,674,187 | 462,167 |
| | - Maintenance | 3,316,829 | 1,747,643 | 1,923,343 | 2,547,215 | 1,804,385 | 4,155,776 | 5,393,786 |
| | - Construction | 5,111,545 | 838,008 | 3,138,322 | 4,677,744 | 4,254,870 | 6,745,221 | 8,126,663 |
| | - Other Capital Outlay | 530,510 | - | - | 189,090 | 502,234 | 5,089,937 | 376,704 |
| Total Streets and Highways | | 9,426,150 | 2,842,584 | 5,263,473 | 7,638,474 | 6,959,552 | 17,665,121 | 14,359,320 |
| Sanitation | - Current Expenditures | 541,425 | 361,040 | 490,770 | 333,363 | 317,837 | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 541,425 | 361,040 | 490,770 | 333,363 | 317,837 | - | - |
| Human Services | - Income Maintenance | 2,494,833 | - | 2,232,241 | 1,789,299 | 579,922 | 8,756,921 | 4,400,969 |
| | - Social Services | 5,618,061 | - | 4,940,794 | 3,472,917 | 1,521,244 | 49,383,553 | 12,740,393 |
| | - All Other | - | 1,066,462 | - | - | 8,710 | 397,920 | 263,432 |
| | - Capital Outlay | - | - | - | 15,101 | 13,366 | - | 1,245,542 |
| Total Human Services | | 8,112,894 | 1,066,462 | 7,173,035 | 5,277,317 | 2,123,242 | 58,538,394 | 18,650,336 |
| Health | - Current Expenditures | 1,544,991 | 60,816 | 1,346,416 | 1,783,092 | 245,014 | 9,971,407 | 2,102,027 |
| | - Capital Outlay | - | - | - | 13,396 | - | - | 27,080 |
| Total Health | | 1,544,991 | 60,816 | 1,346,416 | 1,796,488 | 245,014 | 9,971,407 | 2,129,107 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 241,005 | 91,666 | 104,035 | 464,735 | 76,898 | 996,874 | 456,201 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 182,726 | 836,652 | 155,351 | 128,367 | 45,011 | 336,554 | 275,147 |
| | - Capital Outlay | 201,214 | - | - | - | - | 8,000,595 | 3,142 |
| Total Culture and Recreation | | 624,945 | 928,318 | 259,386 | 593,102 | 121,909 | 9,334,023 | 734,490 |
| Conservation of Natural Resources | - Current Expenditures | 570,972 | 739,898 | 1,281,533 | 358,155 | 389,741 | 685,406 | 1,312,133 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 570,972 | 739,898 | 1,281,533 | 358,155 | 389,741 | 685,406 | 1,312,133 |
| Housing and Economic Development | - Current Expenditures | 269,969 | 690,342 | 144,160 | 70,915 | 97,628 | 87,500 | 191,967 |
| | - Capital Outlay | - | - | - | - | - | - | 5,000,000 |
| Total Housing and Economic Development | | 269,969 | 690,342 | 144,160 | 70,915 | 97,628 | 87,500 | 5,191,967 |
| All Other | - Current Expenditures | 1,270 | - | - | - | - | 260,830 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total All Other | | 1,270 | - | - | - | - | 260,830 | - |
| Debt Service | - Principal Paid on Bonds | - | 360,000 | 750,000 | 790,000 | - | 628,264 | 625,000 |
| | - Other Long-Term Debt | 40,000 | 384,962 | 151,141 | - | - | - | 3,694 |
| | - Interest and Fiscal Charges | 1,623 | 155,799 | 446,302 | 936,471 | - | 740,959 | 659,844 |
| *Total Current Expenditures* | | 26,277,689 | 9,953,096 | 21,752,998 | 18,272,872 | 7,894,318 | 121,019,778 | 45,013,069 |
| *Total Capital Outlay* | | 7,442,427 | 838,008 | 3,228,863 | 5,176,060 | 4,770,470 | 19,835,753 | 19,121,228 |
| *Total Debt Service* | | 41,623 | 900,761 | 1,347,443 | 1,726,471 | - | 1,369,223 | 1,288,538 |
| **Total Expenditures** | | **$33,761,739** | **$11,691,865** | **$26,329,304** | **$25,175,403** | **$12,664,788** | **$142,224,754** | **$65,422,835** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | 10,419 | - | - | - | - | - |
| | - Governmental Funds | 414,554 | 73,701 | 401,273 | 95,458 | - | 406,146 | 10,454,909 |
| **Total Expenditures and Other Uses** | | **$34,176,293** | **$11,775,985** | **$26,730,577** | **$25,270,861** | **$12,664,788** | **$142,630,900** | **$75,877,744** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 14,640,351 | 3,139,776 | 9,690,372 | 5,316,752 | 3,715,972 | 26,168,745 | 12,863,292 |
| Special Revenue Funds Unreserved Fund Balance | | 8,993,270 | 5,252,170 | 4,972,038 | 7,219,453 | 1,676,629 | 27,961,160 | 10,651,372 |
| **Total** | | **$23,633,621** | **$8,391,946** | **$14,662,410** | **$12,536,205** | **$5,392,601** | **$54,129,905** | **$23,514,664** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 89.9% | 84.3% | 67.4% | 68.6% | 68.3% | 44.7% | 52.2% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | *PENNINGTON* | *PINE* | *PIPESTONE* | *POLK* | *POPE* | *RAMSEY* | *RED LAKE* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 13,708 | 28,229 | 9,342 | 31,023 | 11,110 | 517,074 | 4,122 |
| Net Taxable Tax Capacity | $6,259,893 | $26,427,827 | $7,213,345 | $21,577,646 | $11,748,517 | $528,424,059 | $2,365,957 |
| 2006 Tax Levy (Payable 2007) | 5,582,006 | 13,454,979 | 3,301,681 | 16,404,640 | 5,752,579 | 202,094,268 | 1,606,932 |
| **REVENUES** | | | | | | | |
| Taxes | $5,149,812 | $12,104,542 | $3,542,354 | $15,246,388 | $5,386,549 | $239,785,933 | $1,531,434 |
| Special Assessments | 210,131 | - | 154,037 | 3,201,019 | 354,073 | - | 90,802 |
| Licenses and Permits | 4,005 | 94,468 | 10,485 | 53,628 | 62,670 | 1,471,701 | 1,360 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 1,080,438 | 64,184 | 176,609 | 559,684 | - | 13,135,136 | 3,966 |
| Human Services | 368,136 | 785,841 | 184,449 | 2,308,532 | 254,166 | 42,367,400 | 101,061 |
| Disaster | 8,947 | 17,574 | 19,790 | 17,134 | 7,860 | 1,384,837 | 10,630 |
| All Other | 185,368 | 319,808 | 3,104 | 280,821 | 48,711 | 15,599,955 | 428,428 |
| Total Federal Grants | 1,642,889 | 1,187,407 | 383,952 | 3,166,171 | 310,737 | 72,487,328 | 544,085 |
| State Grants | | | | | | | |
| County Program Aid | 850,813 | 1,370,492 | 1,174,539 | 1,825,839 | 590,792 | 16,509,155 | 556,196 |
| Market Value Credits | 599,288 | 1,442,499 | 363,779 | 1,294,533 | 593,956 | 9,048,416 | 195,527 |
| Disparity Reduction Aid | 95,865 | 1,028 | 71,647 | 76,642 | 22,512 | 262,056 | 89,412 |
| Highways | 2,722,947 | 5,817,007 | 3,908,547 | 6,780,043 | 2,836,568 | 20,188,000 | 1,783,682 |
| Human Services | 2,116,454 | 3,391,986 | 1,076,814 | 8,026,687 | 1,154,613 | 78,925,560 | 587,247 |
| PERA Aid | 16,384 | 36,545 | 14,804 | 48,975 | 17,671 | 846,287 | 8,965 |
| Police Aid | 35,462 | 162,872 | 58,150 | 125,574 | 43,863 | 1,445,675 | 30,061 |
| All Other | 451,711 | 1,460,592 | 502,169 | 1,584,367 | 450,891 | 32,160,307 | 244,537 |
| Total State Grants | 6,888,924 | 13,683,021 | 7,170,449 | 19,762,660 | 5,710,866 | 159,385,456 | 3,495,627 |
| Local Units Grants | - | 14,505 | 35,748 | 102,280 | 97,720 | 5,380,196 | 532,799 |
| **Total Intergovernmental Revenues** | **$8,531,813** | **$14,884,933** | **$7,590,149** | **$23,031,111** | **$6,119,323** | **$237,252,980** | **$4,572,511** |
| Charges for Services | 1,700,647 | 1,687,287 | 1,291,833 | 2,473,525 | 1,046,442 | 61,155,215 | 458,734 |
| Fines and Forfeits | 22,341 | 57,302 | 15,420 | 53,570 | 32,483 | 845,968 | 15,325 |
| Interest Earnings | 238,467 | 1,252,109 | 552,851 | 1,577,600 | 506,938 | 22,514,136 | 339,984 |
| All Other Revenues | 892,196 | 2,109,116 | 657,964 | 2,293,023 | 388,583 | 18,040,600 | 555,661 |
| **Total Revenues** | **$16,749,412** | **$32,189,757** | **$13,815,093** | **$47,929,864** | **$13,897,061** | **$581,066,533** | **$7,565,811** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | - | - | 1,653,335 | 1,270,000 | 19,300,659 | - |
| Other Long-Term Debt | - | - | - | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | - | - | 1,653,335 | 1,270,000 | 19,300,659 | - |
| Other Sources | 1,235,538 | 24,380 | 14,095 | - | 10,336 | 3,300,000 | 84,276 |
| Transfers From - Enterprise Funds | 651,997 | - | 245,203 | - | - | 174,790 | - |
| - Governmental Funds | 640 | 5,987,087 | - | 2,929,543 | 326,179 | 5,719,361 | 1,175 |
| **Total Revenues and Other Sources** | **$18,637,587** | **$38,201,224** | **$14,074,391** | **$52,512,742** | **$15,503,576** | **$609,561,343** | **$7,651,262** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | PENNINGTON | PINE | PIPESTONE | POLK | POPE | RAMSEY | RED LAKE |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $1,938,776 | $4,026,087 | $2,594,485 | $5,915,021 | $2,853,053 | $90,868,828 | $898,562 |
| | - Capital Outlay | 14,000 | - | - | 3,026,482 | 99,604 | 7,363,402 | - |
| Total General Government | | 1,952,776 | 4,026,087 | 2,594,485 | 8,941,503 | 2,952,657 | 98,232,230 | 898,562 |
| Public Safety | - Sheriff | 1,262,058 | 4,053,068 | 1,376,315 | 2,831,106 | 979,882 | 46,220,292 | 770,709 |
| | - Corrections | 1,595,535 | 2,939,651 | 411,911 | 2,053,911 | 542,299 | 55,780,025 | 129,239 |
| | - All Other | 143,091 | 281,513 | 960,575 | 131,604 | 14,297 | 1,852,200 | 69,621 |
| | - Capital Outlay | 151,438 | 12,053,284 | - | 7,255,661 | 147,742 | 12,841,260 | 35,781 |
| Total Public Safety | | 3,152,122 | 19,327,516 | 2,748,801 | 12,272,282 | 1,684,220 | 116,693,777 | 1,005,350 |
| Streets and Highways | - Administration | 249,614 | 593,894 | 224,639 | 329,084 | 56,852 | 3,949,475 | 335,928 |
| | - Maintenance | 736,215 | 3,348,844 | 886,991 | 3,383,207 | 1,199,739 | 11,358,569 | 711,487 |
| | - Construction | 2,214,652 | 5,183,594 | 2,690,299 | 6,269,834 | 2,868,049 | 40,230,179 | 1,627,941 |
| | - Other Capital Outlay | 1,395,965 | - | 296,629 | 1,496,000 | 504,823 | 1,688,822 | 299,856 |
| Total Streets and Highways | | 4,596,446 | 9,126,332 | 4,098,558 | 11,478,125 | 4,629,463 | 57,227,045 | 2,975,212 |
| Sanitation | - Current Expenditures | 92,921 | 196,627 | 171,409 | 1,411,223 | 360,239 | 20,578,256 | 91,510 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 92,921 | 196,627 | 171,409 | 1,411,223 | 360,239 | 20,578,256 | 91,510 |
| Human Services | - Income Maintenance | 1,137,805 | 1,901,884 | 928,901 | 3,140,116 | 698,181 | 27,879,240 | 624,556 |
| | - Social Services | 3,830,871 | 5,296,014 | 1,660,185 | 11,879,045 | 2,030,162 | 151,408,474 | 550,947 |
| | - All Other | 32,628 | - | - | - | - | 185,512 | 12,988 |
| | - Capital Outlay | - | - | - | - | - | 236,139 | - |
| Total Human Services | | 5,001,304 | 7,197,898 | 2,589,086 | 15,019,161 | 2,728,343 | 179,709,365 | 1,188,491 |
| Health | - Current Expenditures | 48,093 | 976,838 | 58,785 | 1,841,529 | 819,046 | 27,845,829 | - |
| | - Capital Outlay | - | - | - | - | - | 26,960 | - |
| Total Health | | 48,093 | 976,838 | 58,785 | 1,841,529 | 819,046 | 27,872,789 | - |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 80,000 | 278,389 | 70,468 | 193,928 | 101,495 | 8,867,802 | 25,774 |
| | - Capital Outlay | - | - | - | - | - | 2,232,067 | - |
| Parks and Recreation | - Current Expenditures | 51,440 | 133,875 | 130,879 | 294,142 | 149,678 | 9,965,061 | 57,580 |
| | - Capital Outlay | - | - | - | 23,555 | - | 2,158,300 | - |
| Total Culture and Recreation | | 131,440 | 412,264 | 201,347 | 511,625 | 251,173 | 23,223,230 | 83,354 |
| Conservation of Natural Resources | - Current Expenditures | 381,689 | 773,997 | 401,964 | 2,709,511 | 398,853 | 51,254 | 308,223 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 381,689 | 773,997 | 401,964 | 2,709,511 | 398,853 | 51,254 | 308,223 |
| Housing and Economic Development | - Current Expenditures | 22,050 | 14,542 | 62,065 | 26,124 | 257,783 | 23,650,189 | 489,887 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Housing and Economic Development | | 22,050 | 14,542 | 62,065 | 26,124 | 257,783 | 23,650,189 | 489,887 |
| All Other | - Current Expenditures | - | - | - | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total All Other | | - | - | - | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | 190,000 | - | - | 2,092,054 | 310,000 | 12,298,102 | - |
| | - Other Long-Term Debt | 73,000 | 857,523 | 21,747 | - | 60,000 | - | - |
| | - Interest and Fiscal Charges | 141,649 | 1,513,672 | 2,131 | 1,221,939 | 74,490 | 9,738,190 | 1,003 |
| *Total Current Expenditures* | | 11,602,786 | 24,815,223 | 9,939,572 | 36,139,551 | 10,461,559 | 480,461,006 | 5,077,011 |
| *Total Capital Outlay* | | 3,776,055 | 17,236,878 | 2,986,928 | 18,071,532 | 3,620,218 | 66,777,129 | 1,963,578 |
| *Total Debt Service* | | 404,649 | 2,371,195 | 23,878 | 3,313,993 | 444,490 | 22,036,292 | 1,003 |
| **Total Expenditures** | | **$15,783,490** | **$44,423,296** | **$12,950,378** | **$57,525,076** | **$14,526,267** | **$569,274,427** | **$7,041,592** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | 8,510,000 | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | 23,847,987 | - |
| | - Governmental Funds | 640 | - | - | 2,929,543 | 326,179 | 5,719,361 | 1,175 |
| **Total Expenditures and Other Uses** | | **$15,784,130** | **$44,423,296** | **$12,950,378** | **$60,454,619** | **$14,852,446** | **$607,351,775** | **$7,042,767** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 3,596,340 | 1,793,904 | 5,343,722 | 11,964,424 | 3,071,858 | 148,606,027 | 3,349,592 |
| Special Revenue Funds Unreserved Fund Balance | | 1,536,667 | 3,077,471 | 2,823,920 | 10,308,955 | 2,542,610 | 62,773,437 | 2,075,438 |
| **Total** | | **$5,133,007** | **$4,871,375** | **$8,167,642** | **$22,273,379** | **$5,614,468** | **$211,379,464** | **$5,425,030** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 44.2% | 19.6% | 82.2% | 61.6% | 53.7% | 44.0% | 106.9% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | *REDWOOD* | *RENVILLE* | *RICE* | *ROCK* | *ROSEAU* | *SCOTT* | *SHERBURNE* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 15,851 | 16,466 | 63,034 | 9,474 | 16,177 | 123,735 | 86,308 |
| Net Taxable Tax Capacity | $15,414,017 | $19,598,316 | $54,179,687 | $9,549,594 | $8,392,343 | $145,563,141 | $88,371,582 |
| 2006 Tax Levy (Payable 2007) | 8,415,708 | 10,044,666 | 15,238,083 | 3,474,539 | 5,574,254 | 44,598,095 | 35,979,681 |
| **REVENUES** | | | | | | | |
| Taxes | $7,695,074 | $9,444,360 | $14,217,347 | $3,205,538 | $5,053,204 | $50,055,345 | $35,103,127 |
| Special Assessments | 753,170 | 1,046,415 | 243,187 | 205,398 | 968,700 | - | 653,487 |
| Licenses and Permits | 35,490 | 129,025 | 401,912 | 35,855 | 5,185 | 1,435,942 | 69,344 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 229,305 | 103,067 | 659,763 | 370,301 | 458,179 | 1,567,414 | 3,336,059 |
| Human Services | 414,289 | 482,673 | 961,267 | 152,649 | 472,193 | 1,588,463 | 1,640,504 |
| Disaster | 13,114 | 10,686 | - | - | 1,110,334 | 253,474 | 142,710 |
| All Other | - | 665,307 | 1,827,477 | 10,261 | 285,663 | 648,202 | 327,950 |
| Total Federal Grants | 656,708 | 1,261,733 | 3,448,507 | 533,211 | 2,326,369 | 4,057,553 | 5,447,223 |
| State Grants | | | | | | | |
| County Program Aid | 766,856 | 680,914 | 2,580,306 | 894,608 | 869,404 | 3,428,150 | - |
| Market Value Credits | 730,589 | 866,995 | 1,196,662 | 427,521 | 711,402 | 1,740,414 | 2,065,066 |
| Disparity Reduction Aid | 45,023 | 56,414 | 15,648 | 6,961 | 2,172 | 10,266 | 5,407 |
| Highways | 3,831,741 | 4,831,047 | 5,109,247 | 2,132,056 | 4,046,916 | 8,320,332 | 4,550,421 |
| Human Services | 1,806,717 | 1,243,634 | 1,067,885 | 1,267,771 | 1,492,279 | 10,808,720 | 6,936,458 |
| PERA Aid | 27,659 | 28,401 | 50,501 | 15,088 | 16,974 | 109,096 | 63,819 |
| Police Aid | 64,545 | 51,903 | 139,357 | 66,695 | 57,648 | - | 394,473 |
| All Other | 521,897 | 1,805,563 | 4,587,201 | 303,625 | 770,196 | 3,211,500 | 4,492,817 |
| Total State Grants | 7,795,027 | 9,564,871 | 14,746,807 | 5,114,325 | 7,966,991 | 27,628,478 | 18,508,461 |
| Local Units Grants | 56,154 | - | 189,651 | - | - | 7,608,907 | 29,995 |
| **Total Intergovernmental Revenues** | **$8,507,889** | **$10,826,604** | **$18,384,965** | **$5,647,536** | **$10,293,360** | **$39,294,938** | **$23,985,679** |
| Charges for Services | 1,467,773 | 1,757,576 | 4,323,014 | 1,395,602 | 1,440,296 | 7,717,848 | 8,705,922 |
| Fines and Forfeits | - | 3,189 | 68,182 | 21,875 | 38,173 | 153,841 | 210,320 |
| Interest Earnings | 756,129 | 1,478,975 | 1,759,418 | 322,058 | 418,613 | 3,783,220 | 4,770,022 |
| All Other Revenues | 729,038 | 833,392 | 1,916,481 | 385,034 | 277,758 | 3,071,500 | 2,143,153 |
| **Total Revenues** | **$19,944,563** | **$25,519,536** | **$41,314,506** | **$11,218,896** | **$18,495,289** | **$105,512,634** | **$75,641,054** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 1,516,028 | - | - | - | 21,019,915 | 1,330,000 |
| Other Long-Term Debt | 131,606 | 259,465 | 3,800,000 | - | - | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | 131,606 | 1,775,493 | 3,800,000 | - | - | 21,019,915 | 1,330,000 |
| Other Sources | 464 | - | 25,628 | 18,947 | 121,163 | 864,336 | 14,147,280 |
| Transfers From - Enterprise Funds | - | - | 295,460 | - | - | 579,121 | 2,395,821 |
| - Governmental Funds | 1,339,136 | - | 1,319,370 | 330,069 | 127,640 | 715,206 | 1,337,725 |
| **Total Revenues and Other Sources** | **$21,415,769** | **$27,295,029** | **$46,754,964** | **$11,567,912** | **$18,744,092** | **$128,691,212** | **$94,851,880** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | REDWOOD | RENVILLE | RICE | ROCK | ROSEAU | SCOTT | SHERBURNE |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,380,459 | $5,004,222 | $6,939,169 | $1,991,487 | $2,927,676 | $23,678,569 | $12,155,656 |
| | - Capital Outlay | 62,737 | - | 1,521,691 | - | - | - | 1,703,110 |
| Total General Government | | 3,443,196 | 5,004,222 | 8,460,860 | 1,991,487 | 2,927,676 | 23,678,569 | 13,858,766 |
| Public Safety | - Sheriff | 2,193,129 | 1,294,573 | 3,722,503 | 1,585,793 | 1,442,366 | 4,888,146 | 6,421,234 |
| | - Corrections | 249,757 | 707,098 | 4,115,999 | 77,409 | 488,717 | 6,174,499 | 6,757,405 |
| | - All Other | 151,224 | 52,538 | 186,845 | 76,432 | 556,787 | 1,989,123 | 1,260,756 |
| | - Capital Outlay | - | - | - | 39,333 | 2,746,663 | - | 1,691,575 |
| Total Public Safety | | 2,594,110 | 2,054,209 | 8,025,347 | 1,778,967 | 5,234,533 | 13,051,768 | 16,130,970 |
| Streets and Highways | - Administration | 425,719 | 693,395 | 245,179 | 199,219 | 414,526 | 1,243,829 | 818,428 |
| | - Maintenance | 1,839,953 | 2,486,100 | 1,742,232 | 952,047 | 1,852,584 | 5,504,683 | 2,489,320 |
| | - Construction | 2,770,018 | 2,865,721 | 4,338,915 | 737,420 | 4,127,665 | 27,689,267 | 9,034,049 |
| | - Other Capital Outlay | 709,388 | 603,439 | 1,485,162 | 518,441 | 1,019,590 | 806,135 | 11,644,896 |
| Total Streets and Highways | | 5,745,078 | 6,648,655 | 7,811,488 | 2,407,127 | 7,414,365 | 35,243,914 | 23,986,693 |
| Sanitation | - Current Expenditures | 559,876 | - | 123,495 | 468,053 | 963,581 | - | 1,944,055 |
| | - Capital Outlay | - | 31,788 | - | - | - | - | 5,511 |
| Total Sanitation | | 559,876 | 31,788 | 123,495 | 468,053 | 963,581 | - | 1,949,566 |
| Human Services | - Income Maintenance | 1,449,744 | 1,744,325 | 2,178,844 | 914,746 | 1,052,567 | 1,851,529 | 3,455,119 |
| | - Social Services | 3,473,605 | 3,057,426 | 7,496,512 | 1,707,377 | 2,212,573 | 15,039,965 | 10,009,068 |
| | - All Other | - | 89,434 | - | - | - | 1,915,931 | 1,121,877 |
| | - Capital Outlay | - | - | - | - | 306,391 | - | - |
| Total Human Services | | 4,923,349 | 4,891,185 | 9,675,356 | 2,622,123 | 3,571,531 | 18,807,425 | 14,586,064 |
| Health | - Current Expenditures | 1,195,747 | 1,488,729 | 3,132,270 | 114,332 | 11,623 | 1,445,070 | 1,757,124 |
| | - Capital Outlay | - | - | 12,164 | - | - | - | - |
| Total Health | | 1,195,747 | 1,488,729 | 3,144,434 | 114,332 | 11,623 | 1,445,070 | 1,757,124 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 126,282 | 147,269 | 406,909 | 126,299 | 86,000 | 2,521,793 | 1,253,449 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 217,897 | 112,753 | 265,015 | 110,599 | 165,630 | 522,504 | 357,089 |
| | - Capital Outlay | 12,014 | - | - | - | - | - | 75,136 |
| Total Culture and Recreation | | 356,193 | 260,022 | 671,924 | 236,898 | 251,630 | 3,044,297 | 1,685,674 |
| Conservation of Natural Resources | - Current Expenditures | 832,383 | 1,141,366 | 437,160 | 273,444 | 2,293,753 | 1,234,373 | 727,849 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 832,383 | 1,141,366 | 437,160 | 273,444 | 2,293,753 | 1,234,373 | 727,849 |
| Housing and Economic Development | - Current Expenditures | 34,393 | 759,142 | 1,923,967 | 1,900 | 192,276 | 1,471,992 | 249,866 |
| | - Capital Outlay | - | - | - | - | - | 22,133,777 | - |
| Total Housing and Economic Development | | 34,393 | 759,142 | 1,923,967 | 1,900 | 192,276 | 23,605,769 | 249,866 |
| All Other | - Current Expenditures | - | 365,315 | - | - | - | 1,890,508 | - |
| | - Capital Outlay | - | 7,776,296 | 613,142 | - | - | - | - |
| Total All Other | | - | 8,141,611 | 613,142 | - | - | 1,890,508 | - |
| Debt Service | - Principal Paid on Bonds | - | 175,000 | 824,402 | 162,445 | - | - | 3,796,840 |
| | - Other Long-Term Debt | 113,901 | 45,155 | - | - | - | - | - |
| | - Interest and Fiscal Charges | 22,252 | 492,976 | 411,459 | 85,480 | 313,434 | 3,437,467 | - |
| *Total Current Expenditures* | | 16,130,168 | 19,143,685 | 32,916,099 | 8,599,137 | 14,660,659 | 71,372,514 | 50,778,295 |
| *Total Capital Outlay* | | 3,554,157 | 11,277,244 | 7,971,074 | 1,295,194 | 8,200,309 | 50,629,179 | 24,154,277 |
| *Total Debt Service* | | 136,153 | 713,131 | 1,235,861 | 247,925 | 313,434 | 3,437,467 | 3,796,840 |
| **Total Expenditures** | | **$19,820,478** | **$31,134,060** | **$42,123,034** | **$10,142,256** | **$23,174,402** | **$125,439,160** | **$78,729,412** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | 1,330,000 |
| Other Uses | | - | - | 9,950 | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | - | 883,072 | - |
| | - Governmental Funds | 1,339,136 | - | 1,319,370 | 330,069 | 127,640 | 715,206 | 1,337,725 |
| **Total Expenditures and Other Uses** | | **$21,159,614** | **$31,134,060** | **$43,452,354** | **$10,472,325** | **$23,302,042** | **$127,037,438** | **$81,397,137** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 3,382,654 | 6,090,220 | 8,336,119 | 3,477,614 | 5,272,740 | 12,944,015 | 17,362,038 |
| Special Revenue Funds Unreserved Fund Balance | | 8,132,759 | 4,664,747 | 7,686,485 | 3,958,566 | -431,124 | 164,516 | 14,032,392 |
| **Total** | | **$11,515,413** | **$10,754,967** | **$16,022,604** | **$7,436,180** | **$4,841,616** | **$13,108,531** | **$31,394,430** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 71.4% | 56.2% | 48.7% | 86.5% | 33.0% | 18.4% | 61.8% |

## Table 2
## Classification of County Revenues
## For the Year Ended December 31, 2007

| | *SIBLEY* | *STEARNS* | *STEELE* | *STEVENS* | *SAINT LOUIS* | *SWIFT* | *TODD* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 15,288 | 145,877 | 36,485 | 9,742 | 196,108 | 11,370 | 24,347 |
| Net Taxable Tax Capacity | $15,757,412 | $117,385,569 | $31,688,941 | $8,554,773 | $142,975,522 | $10,689,760 | $16,738,427 |
| 2006 Tax Levy (Payable 2007) | 9,555,536 | 55,667,451 | 15,367,137 | 4,030,113 | 90,856,814 | 5,580,310 | 10,448,864 |
| **REVENUES** | | | | | | | |
| Taxes | $8,817,838 | $52,047,653 | $14,279,442 | $3,686,565 | $99,497,719 | $5,320,321 | $9,373,019 |
| Special Assessments | 991,100 | 786,198 | 234,362 | 260,536 | - | 460,142 | 63,803 |
| Licenses and Permits | 43,181 | 573,388 | 129,250 | 13,242 | 157,871 | 5,440 | 208,736 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | - | 3,317,220 | 209,037 | 5,867 | 4,120,772 | 314,315 | 1,235,517 |
| Human Services | 329,125 | 3,189,459 | 742,907 | 183,187 | 6,269,871 | 219,010 | 853,058 |
| Disaster | 10,346 | 513,623 | 64,130 | 41,164 | 1,657,065 | - | - |
| All Other | 159,634 | 674,334 | 184,342 | 1,722 | 6,335,229 | 15,460 | 173,068 |
| Total Federal Grants | 499,105 | 7,694,636 | 1,200,416 | 231,940 | 18,382,937 | 548,785 | 2,261,643 |
| State Grants | | | | | | | |
| County Program Aid | 574,874 | 6,841,586 | 1,677,895 | 1,029,663 | 11,566,962 | 882,841 | 1,300,087 |
| Market Value Credits | 858,487 | 4,405,676 | 1,351,270 | 333,684 | 7,762,279 | 520,247 | 1,334,001 |
| Disparity Reduction Aid | 55,211 | 46,952 | 26,096 | 50,308 | 5,427,349 | 31,863 | 74,275 |
| Highways | 3,714,516 | 8,287,588 | 3,764,429 | 2,032,705 | 20,864,557 | 3,856,472 | 2,369,595 |
| Human Services | 1,920,789 | 11,974,691 | 3,386,726 | 990,980 | 30,854,224 | 1,594,627 | 2,859,642 |
| PERA Aid | 25,016 | 145,954 | 49,359 | 18,442 | 535,573 | 36,367 | 26,232 |
| Police Aid | 57,262 | 339,457 | 104,636 | 28,957 | 691,544 | 30,636 | 78,524 |
| All Other | 503,402 | 7,187,037 | 698,641 | 276,530 | 2,258,783 | 453,963 | 946,505 |
| Total State Grants | 7,709,557 | 39,228,941 | 11,059,052 | 4,761,269 | 79,961,271 | 7,407,016 | 8,988,861 |
| Local Units Grants | 339,751 | 3,258,777 | 144,010 | 44,948 | 77,671 | 7,500 | 67,342 |
| **Total Intergovernmental Revenues** | **$8,548,413** | **$50,182,354** | **$12,403,478** | **$5,038,157** | **$98,421,879** | **$7,963,301** | **$11,317,846** |
| Charges for Services | 1,537,250 | 6,169,054 | 2,756,103 | 424,056 | 20,667,976 | 1,318,045 | 2,937,133 |
| Fines and Forfeits | 18,086 | 303,218 | 68,095 | 21,085 | 189,882 | - | 6,981 |
| Interest Earnings | 910,335 | 3,095,421 | 1,511,075 | 615,018 | 7,899,118 | 306,461 | 333,257 |
| All Other Revenues | 1,101,919 | 3,529,072 | 4,148,931 | 468,767 | 3,901,013 | 1,187,374 | 1,014,388 |
| **Total Revenues** | **$21,968,122** | **$116,686,358** | **$35,530,736** | **$10,527,426** | **$230,735,458** | **$16,561,084** | **$25,255,163** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | 298,195 | 7,794,564 | 276,688 | - | 5,033,416 | - | - |
| Other Long-Term Debt | - | 375,000 | 135,070 | - | - | 34,190 | - |
| Short-Term Debt | - | - | - | - | - | 65,120 | - |
| Total Borrowing | 298,195 | 8,169,564 | 411,758 | - | 5,033,416 | 99,310 | - |
| Other Sources | 21,246 | 47,874 | - | - | 7,230,255 | 41,489 | 153,195 |
| Transfers From - Enterprise Funds | - | - | - | - | 230,455 | - | - |
| - Governmental Funds | - | 1,592,379 | 291,554 | 55,340 | 6,724,451 | - | 333,295 |
| **Total Revenues and Other Sources** | **$22,287,563** | **$126,496,175** | **$36,234,048** | **$10,582,766** | **$249,954,035** | **$16,701,883** | **$25,741,653** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | SIBLEY | STEARNS | STEELE | STEVENS | SAINT LOUIS | SWIFT | TODD |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $3,086,892 | $15,919,181 | $6,465,276 | $2,113,493 | $32,298,957 | $3,296,638 | $4,419,431 |
| | - Capital Outlay | 243,941 | - | 395,275 | - | 4,265,135 | - | - |
| Total General Government | | 3,330,833 | 15,919,181 | 6,860,551 | 2,113,493 | 36,564,092 | 3,296,638 | 4,419,431 |
| Public Safety | - Sheriff | 1,998,956 | 8,174,048 | 2,764,633 | 1,143,724 | 15,757,847 | 930,399 | 2,195,165 |
| | - Corrections | 185,266 | 8,323,287 | 4,228,139 | 70,104 | 21,716,126 | 659,064 | 911,612 |
| | - All Other | 37,754 | 6,840,620 | 510,776 | 93,327 | 5,762,503 | 54,158 | 252,937 |
| | - Capital Outlay | 176,762 | - | 159,716 | - | 6,230,690 | - | 2,252,633 |
| Total Public Safety | | 2,398,738 | 23,337,955 | 7,663,264 | 1,307,155 | 49,467,166 | 1,643,621 | 5,612,347 |
| Streets and Highways | - Administration | 333,037 | 1,168,171 | 236,038 | 249,889 | 5,624,844 | 167,299 | 378,881 |
| | - Maintenance | 2,431,426 | 3,862,195 | 1,595,888 | 1,062,279 | 16,627,776 | 1,337,914 | 3,433,377 |
| | - Construction | 2,625,143 | 21,271,921 | 2,781,282 | 1,431,041 | 22,169,514 | 3,229,916 | 2,808,204 |
| | - Other Capital Outlay | 777,632 | 1,701,409 | 453,768 | 619,175 | 19,081,643 | 611,686 | 306,620 |
| Total Streets and Highways | | 6,167,238 | 28,003,696 | 5,066,976 | 3,362,384 | 63,503,777 | 5,346,815 | 6,927,082 |
| Sanitation | - Current Expenditures | 488,233 | 372,998 | 554,017 | 180,192 | - | 927,402 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Sanitation | | 488,233 | 372,998 | 554,017 | 180,192 | - | 927,402 | - |
| Human Services | - Income Maintenance | 829,949 | 11,325,127 | 2,152,148 | 474,016 | 12,974,269 | 844,586 | 2,484,204 |
| | - Social Services | 2,668,958 | 14,188,436 | 5,038,297 | 1,873,411 | 44,687,893 | 3,090,571 | 5,051,911 |
| | - All Other | 26,834 | 5,356,071 | - | - | 10,321,942 | - | 266,899 |
| | - Capital Outlay | - | - | 55,777 | - | - | - | 9,159 |
| Total Human Services | | 3,525,741 | 30,869,634 | 7,246,222 | 2,347,427 | 67,984,104 | 3,935,157 | 7,812,173 |
| Health | - Current Expenditures | 1,540,237 | 2,259,040 | 1,690,310 | 114,246 | 6,012,129 | 232,878 | 2,632,120 |
| | - Capital Outlay | - | - | - | - | - | - | 27,143 |
| Total Health | | 1,540,237 | 2,259,040 | 1,690,310 | 114,246 | 6,012,129 | 232,878 | 2,659,263 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 242,628 | 1,942,952 | - | 51,410 | 704,510 | - | 307,787 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Parks and Recreation | - Current Expenditures | 61,631 | 1,348,805 | 192,023 | 125,472 | 761,338 | 178,071 | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Culture and Recreation | | 304,259 | 3,291,757 | 192,023 | 176,882 | 1,465,848 | 178,071 | 307,787 |
| Conservation of Natural Resources | - Current Expenditures | 962,588 | 4,130,174 | 708,916 | 333,007 | 9,727,227 | 521,722 | 375,191 |
| | - Capital Outlay | - | - | - | - | 101,676 | - | - |
| Total Conservation of Natural Resources | | 962,588 | 4,130,174 | 708,916 | 333,007 | 9,828,903 | 521,722 | 375,191 |
| Housing and Economic Development | - Current Expenditures | 195,043 | 573,511 | - | 76,286 | 3,706,320 | 210,526 | 57,286 |
| | - Capital Outlay | - | 6,609,952 | - | - | - | - | - |
| Total Housing and Economic Development | | 195,043 | 7,183,463 | - | 76,286 | 3,706,320 | 210,526 | 57,286 |
| All Other | - Current Expenditures | - | - | - | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total All Other | | - | - | - | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | 545,000 | 3,240,000 | 815,000 | - | 5,627,329 | 125,000 | - |
| | - Other Long-Term Debt | - | - | 460,792 | - | - | 6,167 | - |
| | - Interest and Fiscal Charges | 307,972 | 627,410 | 1,405,610 | - | 1,777,563 | 24,562 | - |
| *Total Current Expenditures* | | 15,089,432 | 85,784,616 | 26,136,461 | 7,960,856 | 186,683,681 | 12,451,228 | 22,766,801 |
| *Total Capital Outlay* | | 3,823,478 | 29,583,282 | 3,845,818 | 2,050,216 | 51,848,658 | 3,841,602 | 5,403,759 |
| *Total Debt Service* | | 852,972 | 3,867,410 | 2,681,402 | - | 7,404,892 | 155,729 | - |
| **Total Expenditures** | | **$19,765,882** | **$119,235,308** | **$32,663,681** | **$10,011,072** | **$245,937,231** | **$16,448,559** | **$28,170,560** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | - | - | - | - | 103,743 | - | - |
| | - Governmental Funds | - | 1,592,379 | 291,554 | 55,340 | 6,724,451 | - | 333,295 |
| **Total Expenditures and Other Uses** | | **$19,765,882** | **$120,827,687** | **$32,955,235** | **$10,066,412** | **$252,765,425** | **$16,448,559** | **$28,503,855** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 6,915,065 | 17,357,771 | 5,942,481 | 3,695,565 | 36,898,701 | 1,778,488 | 3,552,082 |
| Special Revenue Funds Unreserved Fund Balance | | 6,146,532 | 16,808,336 | 5,413,535 | 5,198,419 | 38,630,526 | 3,362,922 | 2,672,030 |
| **Total** | | **$13,061,597** | **$34,166,107** | **$11,356,016** | **$8,893,984** | **$75,529,227** | **$5,141,410** | **$6,224,112** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 86.6% | 39.8% | 43.4% | 111.7% | 40.5% | 41.3% | 27.3% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | *TRAVERSE* | *WABASHA* | *WADENA* | *WASECA* | *WASHINGTON* | *WATONWAN* | *WILKIN* |
|---|---|---|---|---|---|---|---|
| Population (2007 Population Estimates) | 3,793 | 22,398 | 13,573 | 19,517 | 233,104 | 11,418 | 6,709 |
| Net Taxable Tax Capacity | $6,290,800 | $18,914,085 | $7,963,841 | $16,600,429 | $296,418,020 | $9,509,992 | $7,841,484 |
| 2006 Tax Levy (Payable 2007) | 4,236,416 | 8,938,904 | 6,371,989 | 9,016,639 | 69,892,264 | 6,154,519 | 5,148,763 |
| **REVENUES** | | | | | | | |
| Taxes | $3,901,392 | $8,339,215 | $5,603,116 | $8,286,209 | $83,100,876 | $5,658,412 | $4,758,374 |
| Special Assessments | 56,016 | - | 414,312 | 313,467 | - | 445,934 | 255,119 |
| Licenses and Permits | 12,087 | 170,876 | 63,386 | 235,124 | 3,851,432 | 23,133 | 13,270 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Highways | 248,053 | 3,373 | 1,231,467 | 668,536 | 3,199,720 | 295,785 | 1,203,914 |
| Human Services | 97,778 | 470,283 | 774,368 | 495,846 | 3,765,633 | 324,076 | 338,870 |
| Disaster | 30,791 | 3,594 | 12,447 | - | - | 9,240 | 31,023 |
| All Other | 785 | 215,150 | 66,348 | 318,172 | 4,179,347 | 89,825 | 42,645 |
| Total Federal Grants | 377,407 | 692,400 | 2,084,630 | 1,482,554 | 11,144,700 | 718,926 | 1,616,452 |
| State Grants | | | | | | | |
| County Program Aid | 147,181 | 969,882 | 865,522 | 986,771 | 6,816,665 | 933,872 | 561,616 |
| Market Value Credits | 194,115 | 959,751 | 836,400 | 835,275 | 2,816,800 | 612,067 | 403,516 |
| Disparity Reduction Aid | 18,596 | 18,932 | 53,229 | 9,767 | 363 | 5,078 | 22,310 |
| Highways | 1,880,415 | 4,468,823 | 1,970,842 | 2,564,369 | 5,526,448 | 2,526,251 | 3,087,379 |
| Human Services | 599,648 | 2,304,064 | 2,399,225 | 2,265,966 | 7,333,567 | 1,835,547 | 869,732 |
| PERA Aid | 16,482 | 22,637 | 20,825 | 29,949 | 209,159 | 19,906 | 14,876 |
| Police Aid | 19,272 | 84,655 | 41,519 | 75,551 | 583,511 | 43,865 | 33,369 |
| All Other | 208,051 | 907,654 | 630,353 | 1,424,182 | 16,727,901 | 613,762 | 384,665 |
| Total State Grants | 3,083,760 | 9,736,398 | 6,817,915 | 8,191,830 | 40,014,414 | 6,590,348 | 5,377,463 |
| Local Units Grants | 16,160 | - | 37,832 | - | 4,600,152 | 27,178 | 27,292 |
| **Total Intergovernmental Revenues** | **$3,477,327** | **$10,428,798** | **$8,940,377** | **$9,674,384** | **$55,759,266** | **$7,336,452** | **$7,021,207** |
| Charges for Services | 329,585 | 1,709,081 | 1,067,774 | 1,453,415 | 13,700,659 | 1,265,138 | 1,532,324 |
| Fines and Forfeits | 725 | 15,101 | 63,652 | - | 536,252 | 11,038 | 15,590 |
| Interest Earnings | 155,226 | 673,154 | 176,065 | 668,776 | 9,820,416 | 327,099 | 219,503 |
| All Other Revenues | 506,034 | 353,375 | 1,744,143 | 2,275,564 | 8,507,811 | 927,733 | 616,946 |
| **Total Revenues** | **$8,438,392** | **$21,689,600** | **$18,072,825** | **$22,906,939** | **$175,276,712** | **$15,994,939** | **$14,432,333** |
| **Other Financing Sources** | | | | | | | |
| Borrowing | | | | | | | |
| Bonds Issued | - | 10,000,000 | - | 1,240,000 | 79,385,000 | - | - |
| Other Long-Term Debt | - | - | - | - | 32,700 | - | - |
| Short-Term Debt | - | - | - | - | - | - | - |
| Total Borrowing | - | 10,000,000 | - | 1,240,000 | 79,417,700 | - | - |
| Other Sources | - | 17,665 | - | - | 1,521,881 | 103,351 | - |
| Transfers From - Enterprise Funds | - | - | - | - | - | - | - |
| - Governmental Funds | - | 284,225 | 199,441 | 1,447,236 | - | 108,388 | 241,947 |
| **Total Revenues and Other Sources** | **$8,438,392** | **$31,991,490** | **$18,272,266** | **$25,594,175** | **$256,216,293** | **$16,206,678** | **$14,674,280** |

# Table 2
# Classification of County Expenditures
# For the Year Ended December 31, 2007

| EXPENDITURES | | TRAVERSE | WABASHA | WADENA | WASECA | WASHINGTON | WATONWAN | WILKIN |
|---|---|---|---|---|---|---|---|---|
| General Government | - Current Expenditures | $1,422,841 | $3,494,227 | $2,783,921 | $4,072,602 | $30,888,763 | $2,690,834 | $1,628,890 |
| | - Capital Outlay | 1,806 | - | - | 65,698 | 29,405,495 | 45,572 | - |
| Total General Government | | 1,424,647 | 3,494,227 | 2,783,921 | 4,138,300 | 60,294,258 | 2,736,406 | 1,628,890 |
| Public Safety | - Sheriff | 676,080 | 1,815,703 | 1,807,059 | 2,391,375 | 23,344,890 | 1,109,010 | 660,869 |
| | - Corrections | 444,649 | 1,693,468 | 112,149 | 18,214 | 8,944,018 | 421,980 | 727,015 |
| | - All Other | 62,460 | 97,382 | 128,541 | 87,256 | - | 287,157 | 41,532 |
| | - Capital Outlay | 1,699,825 | 3,372,318 | - | 79,470 | 455,293 | 48,864 | - |
| Total Public Safety | | 2,883,014 | 6,978,871 | 2,047,749 | 2,576,315 | 32,744,201 | 1,867,011 | 1,429,416 |
| Streets and Highways | - Administration | 850,201 | 312,343 | 388,678 | 260,388 | 962,573 | 396,986 | 248,651 |
| | - Maintenance | 865,949 | 1,939,393 | 1,531,536 | 2,056,668 | 5,128,239 | 1,032,152 | 1,603,342 |
| | - Construction | 671,680 | 3,232,762 | 2,529,250 | 5,940,262 | 13,964,037 | 1,359,001 | 2,548,929 |
| | - Other Capital Outlay | 545,824 | 616,992 | 245,023 | 227,568 | 592,697 | 1,028,667 | 894,838 |
| Total Streets and Highways | | 2,933,654 | 6,101,490 | 4,694,487 | 8,484,886 | 20,647,546 | 3,816,806 | 5,295,760 |
| Sanitation | - Current Expenditures | 92,937 | 229,865 | 993,499 | 602,323 | - | 245,961 | 339,387 |
| | - Capital Outlay | - | - | - | 18,397 | - | - | - |
| Total Sanitation | | 92,937 | 229,865 | 993,499 | 620,720 | - | 245,961 | 339,387 |
| Human Services | - Income Maintenance | 481,128 | 778,672 | 1,867,743 | 1,471,263 | 8,243,216 | 951,493 | 513,026 |
| | - Social Services | 695,301 | 3,020,799 | 3,899,634 | 3,161,791 | 13,435,198 | 3,180,256 | 1,799,074 |
| | - All Other | - | - | 1,061,428 | - | 10,122,772 | 28,656 | - |
| | - Capital Outlay | - | - | - | - | 155,835 | - | - |
| Total Human Services | | 1,176,429 | 3,799,471 | 6,828,805 | 4,633,054 | 31,957,021 | 4,160,405 | 2,312,100 |
| Health | - Current Expenditures | 78,005 | 1,435,182 | 1,010,380 | 1,207,414 | 17,742,068 | 455,414 | 733,260 |
| | - Capital Outlay | - | - | - | - | 74,075 | - | - |
| Total Health | | 78,005 | 1,435,182 | 1,010,380 | 1,207,414 | 17,816,143 | 455,414 | 733,260 |
| Culture and Recreation | | | | | | | | |
| Libraries | - Current Expenditures | 42,589 | 134,000 | 88,306 | 242,852 | 5,962,148 | 532,919 | 42,207 |
| | - Capital Outlay | - | - | - | - | 32,000 | - | - |
| Parks and Recreation | - Current Expenditures | 11,414 | 113,524 | 64,763 | 314,059 | 1,970,696 | 58,002 | 152,096 |
| | - Capital Outlay | - | - | - | - | 991,840 | - | - |
| Total Culture and Recreation | | 54,003 | 247,524 | 153,069 | 556,911 | 8,956,684 | 590,921 | 194,303 |
| Conservation of Natural Resources | - Current Expenditures | 319,279 | 378,321 | 184,788 | 636,935 | 199,027 | 482,605 | 367,172 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Conservation of Natural Resources | | 319,279 | 378,321 | 184,788 | 636,935 | 199,027 | 482,605 | 367,172 |
| Housing and Economic Development | - Current Expenditures | 2,325 | 227,001 | 278,076 | - | 9,342,131 | 141,407 | 800 |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total Housing and Economic Development | | 2,325 | 227,001 | 278,076 | - | 9,342,131 | 141,407 | 800 |
| All Other | - Current Expenditures | - | - | - | - | - | - | - |
| | - Capital Outlay | - | - | - | - | - | - | - |
| Total All Other | | - | - | - | - | - | - | - |
| Debt Service | - Principal Paid on Bonds | - | - | - | 535,000 | 6,304,556 | 2,125,000 | 195,000 |
| | - Other Long-Term Debt | 25,638 | 55,910 | - | - | - | 116,620 | 96,289 |
| | - Interest and Fiscal Charges | 73,307 | 55,260 | - | 293,431 | 3,254,736 | 210,376 | 153,844 |
| *Total Current Expenditures* | | 6,045,158 | 15,669,880 | 16,200,501 | 16,523,140 | 136,285,739 | 12,014,832 | 8,857,321 |
| *Total Capital Outlay* | | 2,919,135 | 7,222,072 | 2,774,273 | 6,331,395 | 45,671,272 | 2,482,104 | 3,443,767 |
| *Total Debt Service* | | 98,945 | 111,170 | - | 828,431 | 9,559,292 | 2,451,996 | 445,133 |
| **Total Expenditures** | | **$9,063,238** | **$23,003,122** | **$18,974,774** | **$23,682,966** | **$191,516,303** | **$16,948,932** | **$12,746,221** |
| **Other Financing Uses** | | | | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | - | - | - | - |
| Other Uses | | - | - | - | - | - | - | - |
| Transfers To | - Enterprise Funds | 10,000 | - | - | - | - | - | - |
| | - Governmental Funds | - | 284,225 | 199,441 | 1,447,236 | - | 108,388 | 241,947 |
| **Total Expenditures and Other Uses** | | **$9,073,238** | **$23,287,347** | **$19,174,215** | **$25,130,202** | **$191,516,303** | **$17,057,320** | **$12,988,168** |
| **Unreserved Fund Balance** | | | | | | | | |
| General Fund Unreserved Fund Balance | | 703,942 | 6,887,981 | 717,857 | 4,698,816 | 50,113,980 | 3,730,772 | 2,565,375 |
| Special Revenue Funds Unreserved Fund Balance | | 1,629,652 | 3,890,362 | 1,780,003 | 5,420,337 | 11,681,821 | 2,794,351 | 2,249,436 |
| **Total** | | **$2,333,594** | **$10,778,343** | **$2,497,860** | **$10,119,153** | **$61,795,801** | **$6,525,123** | **$4,814,811** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 38.6% | 68.8% | 15.4% | 61.2% | 45.3% | 54.3% | 54.4% |

**Table 2**
**Classification of County Revenues**
**For the Year Ended December 31, 2007**

| | *WINONA* | *WRIGHT* | *YELLOW MEDICINE* | *TOTAL ALL COUNTIES* |
|---|---|---|---|---|
| Population (2007 Population Estimates) | 49,954 | 116,780 | 10,428 | 5,263,610 |
| Net Taxable Tax Capacity | $36,793,121 | $123,154,690 | $9,920,248 | $5,550,759,977 |
| 2006 Tax Levy (Payable 2007) | 16,199,682 | 37,858,854 | 6,343,245 | 2,139,474,317 |
| **REVENUES** | | | | |
| Taxes | $14,606,674 | $35,832,597 | $5,833,848 | $2,253,432,966 |
| Special Assessments | 234,176 | 1,207,603 | 194,585 | 39,284,285 |
| Licenses and Permits | 243,208 | 209,959 | 35,953 | 27,117,394 |
| Intergovernmental Revenues | | | | |
| Federal Grants | | | | |
| Highways | 45,826 | 392,457 | 2,242,250 | 98,743,129 |
| Human Services | 906,726 | 1,924,141 | 212,459 | 282,470,958 |
| Disaster | 692,855 | 53,449 | 13,292 | 17,041,149 |
| All Other | 443,197 | 48,518 | 2,089 | 92,543,714 |
| Total Federal Grants | 2,088,604 | 2,418,565 | 2,470,090 | 490,798,950 |
| State Grants | | | | |
| County Program Aid | 2,478,002 | 3,672,910 | 784,175 | 202,849,700 |
| Market Value Credits | 1,729,721 | 2,405,453 | 568,711 | 131,978,840 |
| Disparity Reduction Aid | 48,858 | 5,250 | 43,278 | 9,403,899 |
| Highways | 4,755,417 | 9,694,190 | 3,585,044 | 462,568,409 |
| Human Services | 5,237,665 | 8,963,701 | 1,614,535 | 525,416,054 |
| PERA Aid | 54,309 | 81,912 | 15,547 | 8,304,365 |
| Police Aid | 105,975 | 671,396 | 47,206 | 15,570,633 |
| All Other | 1,317,415 | 2,194,349 | 232,694 | 211,406,150 |
| Total State Grants | 15,727,362 | 27,689,161 | 6,891,190 | 1,567,498,050 |
| Local Units Grants | 399,397 | 165,509 | 100,402 | 88,126,026 |
| **Total Intergovernmental Revenues** | **$18,215,363** | **$30,273,235** | **$9,461,682** | **$2,146,423,026** |
| Charges for Services | 3,861,644 | 10,849,117 | 877,977 | 540,488,748 |
| Fines and Forfeits | 35,498 | 371,903 | 19,678 | 8,500,846 |
| Interest Earnings | 1,568,087 | 1,620,342 | 620,042 | 201,191,221 |
| All Other Revenues | 1,043,884 | 6,639,560 | 617,833 | 216,935,454 |
| **Total Revenues** | **$39,808,534** | **$87,004,316** | **$17,661,598** | **$5,433,373,940** |
| **Other Financing Sources** | | | | |
| Borrowing | | | | |
| Bonds Issued | 3,498,039 | 53,250,000 | - | 612,324,516 |
| Other Long-Term Debt | - | - | 121,106 | 15,802,829 |
| Short-Term Debt | - | - | - | 65,120 |
| Total Borrowing | 3,498,039 | 53,250,000 | 121,106 | 628,192,465 |
| Other Sources | 113,579 | 1,150,444 | 5,301 | 40,090,107 |
| Transfers From - Enterprise Funds | - | - | - | 5,395,078 |
| - Governmental Funds | 5,583,866 | 2,842,004 | - | 150,935,117 |
| **Total Revenues and Other Sources** | **$49,004,018** | **$144,246,764** | **$17,788,005** | **$6,257,986,707** |

## Table 2
## Classification of County Expenditures
## For the Year Ended December 31, 2007

| EXPENDITURES | | WINONA | WRIGHT | YELLOW MEDICINE | TOTAL ALL COUNTIES |
|---|---|---|---|---|---|
| General Government | - Current Expenditures | $8,301,353 | $14,282,697 | $2,020,988 | $830,572,878 |
| | - Capital Outlay | - | 2,541,224 | - | 235,460,791 |
| Total General Government | | 8,301,353 | 16,823,921 | 2,020,988 | 1,066,033,669 |
| Public Safety | - Sheriff | 2,996,152 | 12,638,813 | 910,910 | 426,898,632 |
| | - Corrections | 2,807,850 | 4,499,331 | 1,089,163 | 406,133,859 |
| | - All Other | 125,744 | 451,223 | 181,548 | 89,967,663 |
| | - Capital Outlay | - | 12,087,651 | - | 87,223,117 |
| Total Public Safety | | 5,929,746 | 29,677,018 | 2,181,621 | 1,010,223,271 |
| Streets and Highways | - Administration | 410,522 | 497,169 | 227,246 | 54,803,287 |
| | - Maintenance | 2,477,304 | 4,130,592 | 1,564,169 | 295,500,777 |
| | - Construction | 7,129,373 | 12,969,617 | 4,510,385 | 624,837,541 |
| | - Other Capital Outlay | 427,597 | 513,162 | 802,535 | 87,909,735 |
| Total Streets and Highways | | 10,444,796 | 18,110,540 | 7,104,335 | 1,063,051,340 |
| Sanitation | - Current Expenditures | 838,091 | 452,057 | 80,366 | 87,551,381 |
| | - Capital Outlay | - | - | - | 3,617,913 |
| Total Sanitation | | 838,091 | 452,057 | 80,366 | 91,169,294 |
| Human Services | - Income Maintenance | 3,064,943 | 4,057,723 | 941,050 | 513,736,066 |
| | - Social Services | 7,119,460 | 13,689,786 | 2,637,235 | 1,040,255,241 |
| | - All Other | - | - | - | 63,227,488 |
| | - Capital Outlay | - | 112,388 | - | 6,721,748 |
| Total Human Services | | 10,184,403 | 17,859,897 | 3,578,285 | 1,623,940,543 |
| Health | - Current Expenditures | 3,102,063 | 3,000,504 | 91,297 | 200,908,447 |
| | - Capital Outlay | - | 19,359 | - | 1,075,142 |
| Total Health | | 3,102,063 | 3,019,863 | 91,297 | 201,983,589 |
| Culture and Recreation | | | | | |
| Libraries | - Current Expenditures | 188,265 | 1,705,773 | 69,145 | 97,334,413 |
| | - Capital Outlay | - | 25,355 | - | 10,175,183 |
| Parks and Recreation | - Current Expenditures | 70,456 | 1,046,186 | 188,728 | 50,119,647 |
| | - Capital Outlay | - | 79,944 | - | 16,213,430 |
| Total Culture and Recreation | | 258,721 | 2,857,258 | 257,873 | 173,842,673 |
| Conservation of Natural Resources | - Current Expenditures | 781,672 | 352,420 | 598,690 | 81,848,766 |
| | - Capital Outlay | - | - | - | 7,497,803 |
| Total Conservation of Natural Resources | | 781,672 | 352,420 | 598,690 | 89,346,569 |
| Housing and Economic Development | - Current Expenditures | 334,239 | - | 28,654 | 113,697,045 |
| | - Capital Outlay | - | - | - | 85,987,638 |
| Total Housing and Economic Development | | 334,239 | - | 28,654 | 199,684,683 |
| All Other | - Current Expenditures | - | - | - | 12,640,745 |
| | - Capital Outlay | 4,153 | - | - | 54,077,870 |
| Total All Other | | 4,153 | - | - | 66,718,615 |
| Debt Service | - Principal Paid on Bonds | 575,000 | 2,600,000 | 125,000 | 169,338,584 |
| | - Other Long-Term Debt | 127,735 | 1,567,185 | 54,471 | 8,296,420 |
| | - Interest and Fiscal Charges | 382,340 | 675,048 | 246,371 | 86,345,715 |
| *Total Current Expenditures* | | 32,618,114 | 60,804,274 | 10,629,189 | 4,365,196,335 |
| *Total Capital Outlay* | | 7,561,123 | 28,348,700 | 5,312,920 | 1,220,797,911 |
| *Total Debt Service* | | 1,085,075 | 4,842,233 | 425,842 | 263,980,719 |
| **Total Expenditures** | | **$41,264,312** | **$93,995,207** | **$16,367,951** | **$5,849,974,965** |
| **Other Financing Uses** | | | | | |
| Debt Redemption - Refunded Bonds | | - | - | - | 23,291,649 |
| Other Uses | | - | - | - | 9,950 |
| Transfers To | - Enterprise Funds | - | - | - | 41,939,153 |
| | - Governmental Funds | 5,583,866 | 2,842,004 | - | 143,013,338 |
| **Total Expenditures and Other Uses** | | **$46,848,178** | **$96,837,211** | **$16,367,951** | **$6,058,229,055** |
| **Unreserved Fund Balance** | | | | | |
| General Fund Unreserved Fund Balance | | 8,328,395 | 20,922,421 | 4,221,092 | 1,057,091,145 |
| Special Revenue Funds Unreserved Fund Balance | | 12,610,260 | 8,216,671 | 6,177,315 | 854,231,713 |
| **Total** | | **$20,938,655** | **$29,139,092** | **$10,398,407** | **$1,911,322,858** |
| *AS A PERCENT OF TOTAL CURRENT EXPENDITURES* | | 64.2% | 47.9% | 97.8% | 43.8% |

This page left blank intentionally

# PUBLIC SERVICE ENTERPRISE TABLES

# Table 3
## Public Service Enterprises
## Analysis of Health Services Enterprise Operations
## for the Year Ended December 31, 2007

| Name of County | Pop. | Operating Revenues | Operating Expenses | Operating Income | Non-operating Revenues | Non-operating Expenses | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service Interest Payments | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Becker** | 32,256 | | | | | | | | | | | | | | |
| Sunnyside Care Center | | 3,027,247 | 3,064,614 | (37,367) | 11,974 | 70,536 | (95,929) | --- | --- | --- | --- | 10,908 | --- | 70,536 | 26,000 |
| **Clay** | 54,892 | | | | | | | | | | | | | | |
| Family Service Center | | 1,265,348 | 1,460,992 | (195,644) | 20,387 | 183,480 | (358,737) | --- | 214,529 | 249,612 | 550,000 | 314,409 | --- | 162,835 | 400,000 |
| Public Health | | 1,889,160 | 3,333,614 | (1,444,454) | 1,168,364 | --- | (276,090) | --- | 322,611 | 253,489 | 587,858 | --- | --- | --- | --- |
| **Clearwater** | 8,453 | | | | | | | | | | | | | | |
| Clearwater Health Services | | 11,059,158 | 10,759,349 | 299,809 | 17,863 | 162,250 | 155,422 | --- | --- | --- | --- | 67,782 | --- | 162,250 | 220,613 |
| **Dodge** | 19,769 | | | | | | | | | | | | | | |
| Nursing Home | | 3,870,301 | 3,850,237 | 20,064 | 9,687 | 17,418 | 12,333 | --- | --- | --- | --- | 74,200 | --- | 10,949 | 45,000 |
| **Douglas** | 35,477 | | | | | | | | | | | | | | |
| Hospital | | 67,729,007 | 63,713,153 | 4,015,854 | 1,295,229 | 62,119 | 5,248,964 | --- | --- | --- | --- | 3,713,962 | --- | --- | --- |
| **Hennepin** | 1,152,508 | | | | | | | | | | | | | | |
| Metropolitan Health Plan | | 125,215,654 | 132,522,543 | (7,306,889) | 937,345 | 102,849 | (6,472,393) | --- | --- | --- | 8,384,815 | 4,003,669 | --- | 102,849 | --- |
| Medical Center [5] | | 486,292,816 | 517,203,908 | (30,911,092) | 14,307,624 | 1,487,244 | (18,090,712) | --- | --- | --- | --- | 45,858,526 | --- | 1,237,455 | 2,065,430 |
| **Hubbard** | 18,925 | | | | | | | | | | | | | | |
| Heritage Living Center | | 4,576,314 | 4,716,391 | (140,077) | 22,327 | 7,125 | (124,875) | --- | --- | --- | --- | 101,203 | --- | 7,125 | 20,000 |
| Heritage Manor | | 515,890 | 391,976 | 123,914 | 93,263 | 215,044 | 2,133 | --- | --- | --- | --- | --- | --- | 215,044 | 65,000 |
| **Itasca** | 44,347 | | | | | | | | | | | | | | |
| Nursing Home | | 9,261,861 | 8,937,354 | 324,507 | 55,176 | 296,205 | 83,478 | --- | --- | --- | --- | 178,524 | --- | 296,205 | 245,000 |
| Medical Care | | 36,173,224 | 34,794,245 | 1,378,979 | 342,167 | --- | 1,721,146 | --- | --- | --- | --- | --- | --- | --- | --- |
| **Kanabec** | 16,279 | | | | | | | | | | | | | | |
| Hospital | | 31,640,606 | 29,100,890 | 2,539,716 | 544,271 | --- | 3,083,987 | --- | --- | 48,840 | --- | 1,717,162 | --- | 702,819 | 625,000 |
| **Lake** | 11,100 | | | | | | | | | | | | | | |
| Nursing Home [3] | | 2,564,044 | 3,080,281 | (516,237) | 12,262 | 369 | (504,344) | --- | --- | --- | --- | 57,732 | --- | 369 | 2,202 |
| **Mahnomen** | 5,068 | | | | | | | | | | | | | | |
| Health Center [1][2][5] | | 6,357,428 | 6,463,065 | (105,637) | 137,554 | 1,800 | 30,117 | --- | --- | --- | --- | 454,453 | 1,287,395 | 1,800 | 13,782 |
| Nursing Home [2] | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

# Table 3
# Public Service Enterprises
# Analysis of Health Services Enterprise Operations
# for the Year Ended December 31, 2007

| Name of County | Pop. | Operating | | | Non-operating | | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Revenues | Expenses | Income | Revenues | Expenses | | | | | | | | Interest Payments | Principal Payments |
| **Meeker** | 23,418 | | | | | | | | | | | | | | |
| Memorial Hospital | | 19,387,570 | 18,664,555 | 723,015 | 709,593 | 16,667 | 1,415,941 | --- | --- | --- | --- | 2,637,020 | 26,949,922 | 7,617 | 27,849 |
| **Murray** | 8,777 | | | | | | | | | | | | | | |
| Hospital | | 14,433,422 | 12,968,047 | 1,465,375 | 456,660 | 178,326 | 1,743,709 | --- | --- | --- | --- | 714,717 | --- | 178,326 | 106,108 |
| **Pennington** | 13,668 | | | | | | | | | | | | | | |
| Oakland Park Nursing Home | | 1,248,630 | 1,334,449 | (85,819) | 88,794 | --- | 2,975 | --- | --- | 8,894 | (651,997) | --- | --- | --- | --- |
| **Pipestone** | 9,435 | | | | | | | | | | | | | | |
| Medical Center | | 20,332,343 | 16,971,053 | 3,361,290 | 595,360 | 613,801 | 3,342,849 | --- | --- | --- | 245,203 | 854,491 | --- | 333,613 | 274,755 |
| **Ramsey** | 515,059 | | | | | | | | | | | | | | |
| Lake Owasso Residence | | 7,777,490 | 8,369,597 | (592,107) | 152,254 | 331,428 | (771,281) | --- | 15,559 | 19,968 | 89,972 | 95,333 | --- | 331,428 | 170,000 |
| Ramsey Nursing Home | | 12,344,360 | 13,557,235 | (1,212,875) | 133,658 | 51,853 | (1,131,070) | --- | 59,306 | 33,778 | 357,906 | 672,084 | 2,321,873 | 51,465 | --- |
| **Renville** | 16,613 | | | | | | | | | | | | | | |
| Renville County Hospital & Clinics | | 11,647,327 | 10,575,948 | 1,071,379 | 171,504 | --- | 1,242,883 | 199,947 | 9,687 | --- | --- | --- | --- | 23,525 | 16,024 |
| **St. Louis** | 196,324 | | | | | | | | | | | | | | |
| Chris Jensen Health & Rehab. Center | | 13,951,140 | 15,078,274 | (1,127,134) | 163,862 | 9,166 | (972,438) | --- | --- | --- | 103,743 | 210,100 | --- | 6,725 | --- |
| Supervised Living Facilities | | 885,543 | 869,182 | 16,361 | --- | --- | 16,361 | --- | --- | --- | (230,455) | --- | --- | --- | --- |
| **Steele** | 36,163 | | | | | | | | | | | | | | |
| Cedarview Care Center | | 7,929,586 | 7,616,517 | 313,069 | 255,713 | 410,563 | 158,219 | --- | --- | --- | --- | 512,210 | --- | 410,563 | 65,000 |
| **Swift** | 11,481 | | | | | | | | | | | | | | |
| Swift County - Benson Hospital | | 10,073,495 | 9,469,546 | 603,949 | 230,709 | 433 | 834,225 | --- | 4,599 | 8,487 | --- | 2,775,675 | 7,500,000 | 65,486 | 1,437,798 |
| **Traverse** | 3,792 | | | | | | | | | | | | | | |
| Traverse Care Center | | 3,065,594 | 3,219,074 | (153,480) | 11,505 | 41,590 | (183,565) | --- | --- | --- | --- | 15,789 | --- | 179,877 | 119,445 |
| **Total** | | **$914,514,558** | **$942,086,089** | **($27,571,531)** | **$21,945,105** | **$4,260,266** | **($9,886,692)** | **$199,947** | **$626,291** | **$623,068** | **$9,437,045** | **$65,039,949** | **$38,059,190** | **$4,558,861** | **$5,945,006** |

# Table 4
# Public Service Enterprises
# Analysis of Sanitation Enterprise Operations
# for the Year Ended December 31, 2007

| Name of County | Pop. | Operating Revenues | Operating Expenses | Operating Income | Non-operating Revenues | Non-operating Expenses | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service Interest Payments | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Blue Earth** | 58,977 | | | | | | | | | | | | | | |
| Landfill | | 1,504,541 | 1,303,829 | 200,712 | 104,012 | --- | 304,724 | --- | --- | --- | (41) | --- | --- | --- | --- |
| **Cass** | 28,949 | | | | | | | | | | | | | | |
| Pine River Area Sanitary District | | 365,239 | 403,068 | (37,829) | 99,591 | 10,322 | 51,440 | --- | --- | 94,190 | --- | 78,249 | --- | 10,322 | 72,592 |
| **Clay** | 54,892 | | | | | | | | | | | | | | |
| Solid Waste | | 1,061,844 | 2,150,057 | (1,088,213) | 1,528,135 | --- | 439,922 | 1,091,190 | --- | 157,282 | --- | 155,061 | --- | --- | --- |
| **Cottonwood** | 11,750 | | | | | | | | | | | | | | |
| Landfill | | 422,606 | 329,135 | 93,471 | 99,851 | 6,922 | 186,400 | 90,607 | --- | 9,244 | 110,200 | --- | --- | 6,922 | 73,759 |
| **Crow Wing** | 61,038 | | | | | | | | | | | | | | |
| Solid Waste | | 1,681,951 | 1,441,434 | 240,517 | 205,973 | --- | 446,490 | --- | --- | 595 | --- | 1,683,848 | --- | --- | --- |
| **Douglas** | 35,477 | | | | | | | | | | | | | | |
| Pope-Douglas Solid Waste | | 2,826,882 | 5,056,369 | (2,229,487) | 1,726,869 | 1,211 | (503,829) | --- | --- | 153,895 | --- | 1,329,229 | 1,019,904 | 1,211 | --- |
| **Hennepin** | 1,152,508 | | | | | | | | | | | | | | |
| Solid Waste | | 71,744,444 | 63,715,743 | 8,028,701 | 10,264,919 | 3,443,547 | 14,850,073 | 814,431 | 87,493 | 3,099,074 | --- | 1,269,312 | --- | 2,316,007 | 13,361,794 |
| **Lyon** | 24,999 | | | | | | | | | | | | | | |
| Landfill | | 2,129,696 | 1,584,302 | 545,394 | 157,268 | --- | 702,662 | --- | --- | --- | --- | 7,320 | --- | --- | --- |
| **Olmsted** | 138,221 | | | | | | | | | | | | | | |
| Waste Management | | 14,554,022 | 11,639,242 | 2,914,780 | 1,653,119 | 277,495 | 4,290,404 | --- | --- | 511,983 | --- | 13,304,880 | --- | 277,495 | 2,670,000 |
| **Otter Tail** | 58,552 | | | | | | | | | | | | | | |
| Waste Management | | 6,007,584 | 6,327,616 | (320,032) | 321,686 | --- | 1,654 | --- | --- | --- | --- | 493,368 | --- | --- | --- |
| **Polk** | 31,115 | | | | | | | | | | | | | | |
| Landfill | | 340,367 | (1,160,451) | 1,500,818 | 99,200 | --- | 1,600,018 | --- | --- | 413 | 304,661 | 24,425 | --- | --- | --- |
| Resource Recovery | | 3,642,899 | 3,322,741 | 320,158 | 141,361 | --- | 461,519 | --- | --- | 109,382 | (304,661) | 388,058 | --- | --- | --- |
| **Renville** | 16,613 | | | | | | | | | | | | | | |
| Solid Waste | | 566,178 | 1,383,543 | (817,365) | 390,039 | --- | (427,326) | --- | --- | 52,039 | --- | --- | --- | --- | --- |
| **Rice** | 62,323 | | | | | | | | | | | | | | |
| Environmental Services | | 3,239,396 | 2,363,800 | 875,596 | 611,105 | --- | 1,486,701 | --- | --- | 178,153 | (295,460) | 138,442 | --- | --- | --- |
| **St. Louis** | 196,324 | | | | | | | | | | | | | | |
| Solid Waste Management | | 5,984,570 | 6,761,667 | (777,097) | 1,361,279 | --- | 584,182 | --- | --- | --- | --- | 449,352 | --- | --- | --- |

# Table 4
# Public Service Enterprises
# Analysis of Sanitation Enterprise Operations
# for the Year Ended December 31, 2007

| Name of County | Pop. | Operating | | | Non-operating | | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Revenues | Expenses | Income | Revenues | Expenses | | | | | | | | Interest Payments | Principal Payments |
| **Steele** | 36,163 | | | | | | | | | | | | | | |
| Solid Waste | | 1,614,426 | 1,011,189 | 603,237 | 71,927 | 7,072 | 668,092 | --- | --- | --- | --- | 991,623 | --- | --- | --- |
| **Todd** | 24,469 | | | | | | | | | | | | | | |
| Solid Waste | | 1,336,455 | 1,397,141 | (60,686) | 28,884 | 2,317 | (34,119) | --- | --- | 28,884 | --- | --- | --- | --- | --- |
| **Total** | | **$119,023,100** | **$109,030,425** | **$9,992,675** | **$18,865,218** | **$3,748,886** | **$25,109,007** | **$1,996,228** | **$87,493** | **$4,395,134** | **($185,301)** | **$20,313,167** | **$1,019,904** | **$2,611,957** | **$16,178,145** |

# Table 5
# Public Service Enterprises
## Analysis of Housing and Economic Development Enterprise Operations
## for the Year Ended December 31, 2007

| Name of County | Pop. | Operating Revenues | Operating Expenses | Operating Income | Non-operating Revenue | Non-operating Expenses | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Debt Service Interest Payments | Debt Service Principal Payments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Becker** | 32,256 | | | | | | | | | | | | | | |
| EDA Activities | | 26,930 | 24,882 | 2,048 | 32,040 | --- | 34,088 | --- | --- | --- | --- | 381,242 | --- | --- | 77,472 |
| Housing Department | | 251,628 | 571,971 | (320,343) | 492,803 | --- | 172,460 | --- | 320,756 | 142,569 | --- | --- | --- | --- | 389,937 |
| **Blue Earth** | 58,977 | | | | | | | | | | | | | | |
| EDA | | 971,190 | 1,230,637 | (259,447) | 326,662 | 287,266 | (220,051) | --- | --- | --- | --- | 203,292 | 16,440,000 | 287,266 | --- |
| **Carver** | 86,236 | | | | | | | | | | | | | | |
| Community Development Agency | | 4,390,585 | 6,194,797 | (1,804,212) | 3,695,513 | 2,209,804 | (318,503) | --- | 404,393 | 2,625,970 | 364,870 | 1,028,271 | --- | 1,636,554 | 2,287,902 |
| **Cass** | 28,949 | | | | | | | | | | | | | | |
| HRA | | 51,996 | 529,167 | (477,171) | 439,460 | --- | (37,711) | --- | 429,852 | --- | --- | --- | --- | --- | --- |
| **Chisago** | 50,278 | | | | | | | | | | | | | | |
| HRA & EDA | | 646,374 | 836,322 | (189,948) | 1,647,769 | 1,250,442 | 207,379 | 609,988 | 452,493 | --- | --- | 613,644 | --- | 770,044 | 1,168,778 |
| **Dakota** | 391,613 | | | | | | | | | | | | | | |
| CDA | | 11,876,850 | 11,507,938 | 368,912 | 15,972,235 | 16,322,370 | 18,777 | --- | 14,812,060 | --- | 6,309,915 | 6,945,629 | --- | 2,058,118 | 3,391,405 |
| **Douglas** | 35,477 | | | | | | | | | | | | | | |
| HRA | | 2,547,917 | 2,281,636 | 266,281 | 24,439 | 114,765 | 175,955 | 404,018 | 1,165,127 | 466,120 | --- | 143,042 | --- | 114,765 | 117,488 |
| **Faribault** | 15,309 | | | | | | | | | | | | | | |
| HRA | | --- | 294,445 | (294,445) | 288,761 | --- | (5,684) | --- | 288,605 | --- | --- | --- | --- | --- | --- |
| **Grant** | 6,067 | | | | | | | | | | | | | | |
| HRA | | 593,821 | 660,233 | (66,412) | 45,140 | 55,246 | (76,518) | 35,000 | 209,909 | --- | --- | 12,522 | --- | 55,246 | 25,000 |
| **Kandiyohi** | 41,689 | | | | | | | | | | | | | | |
| HRA [7] | | 1,543,238 | 1,326,045 | 217,193 | 12,697 | 65,766 | 164,124 | 118,606 | --- | --- | --- | --- | --- | 59,763 | 31,945 |
| **Lake** | 11,100 | | | | | | | | | | | | | | |
| HRA Silverpointe [5] | | 174,987 | 139,043 | 35,944 | --- | 41,639 | (5,695) | --- | --- | --- | --- | --- | --- | 42,139 | 29,182 |
| **Le Sueur** | 27,896 | | | | | | | | | | | | | | |
| HRA - Section 8 [8] | | 466,355 | 453,957 | 12,398 | 5,573 | --- | 17,971 | --- | 556,199 | --- | --- | --- | --- | --- | --- |
| **McLeod** | 37,042 | | | | | | | | | | | | | | |
| HRA [7] | | 776,592 | 609,215 | 167,377 | 2,582 | 217,685 | (47,726) | --- | --- | --- | --- | --- | --- | 215,794 | 105,809 |
| **Meeker** | 23,418 | | | | | | | | | | | | | | |
| EDA | | 556,377 | 381,177 | 175,200 | 8,300 | 254,012 | (70,512) | --- | --- | --- | --- | --- | 25,612 | 226,639 | 109,490 |
| HRA | | 65,162 | 409,883 | (344,721) | 348,610 | --- | 3,889 | --- | 343,222 | --- | --- | 70,491 | --- | --- | --- |
| **Mower** | 38,853 | | | | | | | | | | | | | | |
| HRA | | 746,926 | 656,528 | 90,398 | 95,880 | 38,199 | 148,079 | --- | 92,289 | --- | --- | 75,195 | --- | 36,621 | 26,740 |
| **Murray** | 8,777 | | | | | | | | | | | | | | |
| Congregate Housing | | 273,424 | 202,091 | 71,333 | --- | 65,802 | 5,531 | --- | --- | --- | 10,419 | --- | --- | 58,009 | 65,000 |

# Table 5
## Public Service Enterprises
## Analysis of Housing and Economic Development Enterprise Operations
## for the Year Ended December 31, 2007

| | | Operating | | | Non-operating | | | | | | | | | Debt Service | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of County | Pop. | Revenues | Expenses | Income | Revenue | Expenses | Net Income | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |
| **Renville** | 16,613 | | | | | | | | | | | | | | |
| HRA | | 90,156 | 700,668 | (610,512) | 666,593 | 58,474 | (2,393) | --- | 330,469 | --- | --- | --- | --- | 58,418 | --- |
| **Scott** | 119,646 | | | | | | | | | | | | | | |
| HRA | | 5,207,735 | 5,326,267 | (118,532) | 655,167 | 1,338,342 | (801,707) | --- | 2,012,992 | --- | 792,552 | --- | --- | 1,295,677 | 488,579 |
| **Stearns** | 144,443 | | | | | | | | | | | | | | |
| HRA [5][7] | | 259,757 | 1,396,585 | (1,136,828) | 1,122,704 | 87,151 | (101,275) | --- | 1,068,902 | --- | (14,937) | --- | --- | 113,604 | 996,140 |
| **Swift** | 11,481 | | | | | | | | | | | | | | |
| HRA | | 1,253,733 | 358,832 | 894,901 | 100,781 | 889,452 | 106,230 | --- | 254,957 | 461,632 | --- | --- | --- | 111,432 | 125,889 |
| **Traverse** | 3,792 | | | | | | | | | | | | | | |
| Prairieview Place | | 202,882 | 185,566 | 17,316 | 2,375 | 55,488 | (35,797) | --- | --- | --- | 10,000 | 15,789 | --- | 55,488 | 35,000 |
| **Washington** | 228,103 | | | | | | | | | | | | | | |
| HRA 602 [5] | | 198,722 | 166,076 | 32,646 | 136,941 | 87,422 | 82,165 | 122,670 | --- | --- | (75,000) | --- | --- | 80,323 | 25,213 |
| HRA 606 [5] | | 499,904 | 630,075 | (130,171) | 272,912 | 172,264 | (29,523) | 246,524 | --- | --- | 1,075,786 | 1,373,560 | --- | 158,142 | 50,340 |
| HRA 607 [5] | | 255,122 | 267,329 | (12,207) | 100,984 | 65,470 | 23,307 | 95,581 | --- | --- | (80,000) | --- | --- | 59,530 | 18,950 |
| HRA 609 [5] | | 441,660 | 332,342 | 109,318 | 271,817 | 135,586 | 245,549 | 248,504 | --- | --- | (309,000) | --- | --- | 128,921 | 54,999 |
| HRA 612 [5] | | 236,544 | 191,350 | 45,194 | 126,745 | 82,399 | 89,540 | 118,738 | --- | --- | (97,000) | --- | --- | 75,498 | 29,033 |
| HRA 614 [5] | | 389,518 | 263,456 | 126,062 | 245,970 | 159,098 | 212,934 | 227,230 | --- | --- | (245,000) | --- | --- | 145,967 | 46,466 |
| HRA 613 [5] | | 117,018 | 159,788 | (42,770) | 77,379 | 40,252 | (5,643) | 74,463 | --- | --- | 12,800 | --- | --- | 33,928 | 47,293 |
| HRA 625 [5] | | 45,180 | 71,129 | (25,949) | 4,633 | 1,187,380 | (1,208,696) | 697 | --- | --- | (921,886) | --- | --- | 83,585 | --- |
| HRA 626 [5] | | 272,569 | 263,581 | 8,988 | 10,120 | 50,879 | (31,771) | 23,323 | --- | --- | 125,400 | --- | --- | 42,862 | 59,751 |
| HRA 619 [5] | | 7,652 | 5,953 | 1,699 | 523,235 | 272,661 | 252,273 | 206,293 | --- | --- | (580,000) | --- | --- | 271,096 | 290,000 |
| HRA 601 [5] | | 297,091 | 198,022 | 99,069 | 16,468 | 85,122 | 30,415 | 13,541 | --- | --- | 114,850 | 6,450 | --- | 74,852 | 104,353 |
| HRA 604 [5] | | 1,541,254 | 1,221,987 | 319,267 | 808,775 | 718,732 | 409,310 | 600,194 | --- | --- | 95,200 | --- | --- | 697,702 | 360,000 |
| HRA 605 [5] | | 1,946,490 | 1,179,488 | 767,002 | 23,173 | 736,848 | 53,327 | 85,528 | --- | --- | --- | 36,813 | --- | 725,273 | 165,000 |
| HRA 616 [5] | | 15,300 | 28,564 | (13,264) | 28 | --- | (13,236) | 651 | --- | --- | 22,148 | 22,148 | --- | --- | --- |
| HRA 617 [5] | | 962,802 | 716,532 | 246,270 | 46,067 | 269,044 | 23,293 | 47,794 | --- | --- | 418,970 | 328,359 | --- | 209,407 | 293,602 |
| HRA 620 [5] | | 43,166 | 37,147 | 6,019 | 627 | 19 | 6,627 | 1,789 | --- | --- | (22,000) | --- | --- | --- | --- |
| HRA 635 [5] | | 340,720 | 549,265 | (208,545) | 1,628 | 18,504 | (225,421) | 10,126 | --- | --- | 103,700 | --- | --- | 167 | --- |
| **Total** | | $40,585,327 | $42,559,969 | ($1,974,642) | $28,653,586 | $27,433,583 | ($754,639) | $3,291,258 | $22,742,225 | $3,696,291 | $7,111,787 | $11,256,447 | $16,465,612 | $9,982,830 | $11,016,756 |

# Table 6
# Public Service Enterprises
## Analysis of Culture and Recreation Enterprise Operations
## for the Year Ended December 31, 2007

| | | Operating | | | Non-operating | | | | | | Transfers | | | Debt Service | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of County | Pop. | Revenues | Expenses | Income | Revenues | Expenses | Net Income | Taxes | Federal Grants | State Grants | To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |
| **Aitkin** | 16,198 | | | | | | | | | | | | | | |
| Long Lake Conservation Center | | 707,456 | 906,128 | (198,672) | 314,212 | 3,500 | 112,040 | --- | --- | 1,888 | 553,782 | 865,830 | --- | --- | --- |
| **Anoka** | 328,614 | | | | | | | | | | | | | | |
| Aquatic Center | | 1,098,605 | 773,752 | 324,853 | --- | --- | 324,853 | --- | --- | --- | (230,000) | 27,133 | --- | --- | --- |
| **Cook** | 5,369 | | | | | | | | | | | | | | |
| EDA Golf Course | | 812,203 | 911,820 | (99,617) | 54,649 | 72,494 | (117,462) | --- | --- | --- | --- | 8,750 | --- | 72,494 | 134,529 |
| **Dodge** | 19,769 | | | | | | | | | | | | | | |
| Four Seasons Ice Arena | | 214,309 | 255,927 | (41,618) | 50,056 | 495 | 7,943 | --- | --- | --- | --- | --- | --- | 495 | 42,933 |
| **Hennepin** | 1,152,508 | | | | | | | | | | | | | | |
| Glen Lake Golf Course | | 960,823 | 817,521 | 143,302 | --- | 86,320 | 56,982 | --- | --- | --- | --- | --- | --- | 86,320 | 180,000 |
| **Itasca** | 44,347 | | | | | | | | | | | | | | |
| Itasca Resource Center | | 394,964 | 541,967 | (147,003) | --- | --- | (147,003) | --- | --- | --- | --- | 49,954 | --- | --- | --- |
| **Jackson** | 11,132 | | | | | | | | | | | | | | |
| Jackson County Fair Association | | 141,961 | 126,736 | 15,225 | --- | --- | 15,225 | --- | --- | --- | --- | 9,500 | --- | --- | --- |
| Jackson County Historical Society | | 63,889 | 62,513 | 1,376 | 338 | --- | 1,714 | --- | --- | --- | --- | --- | --- | --- | --- |
| **Ramsey** | 515,059 | | | | | | | | | | | | | | |
| Ponds at Battle Creek | | 481,476 | 557,426 | (75,950) | --- | 137,363 | (213,313) | --- | --- | --- | (64,788) | 5,966 | --- | 137,363 | 140,000 |
| **Steele** | 36,163 | | | | | | | | | | | | | | |
| Four Seasons Civic Center | | 312,143 | 572,683 | (260,540) | 165,446 | 30,336 | (125,430) | --- | --- | --- | --- | --- | --- | 29,333 | 110,000 |
| **Total** | | **$5,187,829** | **$5,526,473** | **($338,644)** | **$584,701** | **$330,508** | **($84,451)** | **$ ---** | **$ ---** | **$1,888** | **$258,994** | **$967,133** | **$ ---** | **$326,005** | **$607,462** |

## Table 7
## Public Service Enterprises
## Analysis of All Other Enterprise Operations
## for the Year Ended December 31, 2007

| | | Operating | | | Non-operating | | | | | | Transfers | | | Debt Service | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of County | Pop. | Revenues | Expenses | Income | Revenue | Expenses | Net Income | Taxes | Federal Grants | State Grants | To/(From) Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |
| **Clay** | 54,892 | | | | | | | | | | | | | | |
| Juvenile Center | | 1,798,751 | 1,866,502 | (67,751) | 63,982 | 72,588 | (76,357) | --- | 8,708 | 1,578 | 54,927 | --- | --- | 72,588 | 146,465 |
| **Crow Wing** | 61,038 | | | | | | | | | | | | | | |
| Serpent Lake Sanitary Sewer District | | 426,223 | 375,957 | 50,266 | 36,196 | 13,469 | 72,993 | --- | --- | --- | --- | 27,555 | --- | 10,833 | 150,340 |
| **Dakota** | 391,613 | | | | | | | | | | | | | | |
| Geographic Information System | | 20,226 | 47,012 | (26,786) | --- | --- | (26,786) | --- | --- | --- | --- | --- | --- | --- | --- |
| **Hennepin** | 1,152,508 | | | | | | | | | | | | | | |
| Radio Communications | | 2,375,289 | 2,184,355 | 190,934 | (2,705) | --- | 188,229 | --- | --- | --- | --- | --- | --- | --- | --- |
| **Kittson** | 4,723 | | | | | | | | | | | | | | |
| North Kittson Rural Water | | 422,970 | 641,047 | (218,077) | 403,485 | 92,129 | 93,279 | --- | --- | 307 | --- | 28,949 | --- | 92,129 | 158,844 |
| **Murray** | 8,777 | | | | | | | | | | | | | | |
| Shetek Area Water and Sewer Commision [5] | | 81,096 | 55,810 | 25,286 | 65,266 | 142,207 | (51,655) | --- | 9,182,106 | --- | --- | 6,777,711 | --- | 50,261 | --- |
| **Olmsted** | 138,221 | | | | | | | | | | | | | | |
| Sanitary Sewer | | 48,061 | 61,442 | (13,381) | 810 | 21,739 | (34,310) | --- | --- | --- | --- | --- | --- | 21,739 | 10,200 |
| Communications | | 1,900,840 | 2,366,249 | (465,409) | 8,565 | --- | (456,844) | --- | --- | --- | --- | 44,162 | --- | --- | 2,680,200 |
| **Ramsey** | 515,059 | | | | | | | | | | | | | | |
| Law Enforcement Services | | 4,934,136 | 5,248,385 | (314,249) | 318,662 | --- | 4,413 | --- | --- | 313,099 | --- | 182,329 | --- | --- | --- |
| **Rock** | 9,540 | | | | | | | | | | | | | | |
| Rock County Rural Water District | | 627,200 | 618,195 | 9,005 | 186,368 | 24,408 | 170,965 | --- | --- | --- | --- | 564,299 | --- | 18,616 | 72,000 |
| **St. Louis** | 196,324 | | | | | | | | | | | | | | |
| Community Food | | 1,094,673 | 1,294,486 | (199,813) | 461 | --- | (199,352) | --- | --- | --- | --- | --- | --- | --- | --- |
| Laundry | | 733,827 | 1,093,964 | (360,137) | --- | --- | (360,137) | --- | --- | --- | --- | 25,560 | --- | --- | --- |
| **Sherburne** | 85,025 | | | | | | | | | | | | | | |
| Justice Center | | 12,544,011 | 7,974,448 | 4,569,563 | --- | 561,669 | 4,007,894 | --- | --- | --- | (2,395,821) | --- | --- | 573,921 | 980,000 |
| **Stevens** | 9,736 | | | | | | | | | | | | | | |
| Ambulance | | 1,329,664 | 1,297,958 | 31,706 | 1,000 | --- | 32,706 | --- | --- | --- | --- | 77,688 | --- | --- | --- |
| **Wabasha** | 22,445 | | | | | | | | | | | | | | |
| Reads Landing Sanitary Sewer District [5] | | 50,642 | 79,285 | (28,643) | 92 | 4,285 | (32,836) | --- | --- | --- | --- | --- | --- | 4,285 | 1,106 |
| **Total** | | **$28,387,609** | **$25,205,095** | **$3,182,514** | **$1,082,182** | **$932,494** | **$3,332,202** | **$ ---** | **$9,190,814** | **$314,984** | **($2,340,894)** | **$7,728,253** | **$ ---** | **$844,372** | **$4,199,155** |

## Enterprise Fund Footnotes

[1] The hospital is operated jointly by a municipality and the county.

[2] The nursing home operations are included with the hospital operations.

[3] The operations are for the fiscal year ended September 30.

[4] The enterprise fund discontinued operations during the current year.

[5] The enterprise fund is shown as a component unit in the county financial statements.

[6] The enterprise fund began operations during the current year.

[7] The operations are for the fiscal year ended June 30.

[8] The enterprise fund operations were reclassified and are shown as an internal service fund.

[99] Failed to report.

# TOTAL OUTSTANDING INDEBTEDNESS

# Table 8
# Outstanding Indebtedness of Counties
# For the Year Ended December 31, 2007

| | | Type of Bond | | | | | | | | Other | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of County | Population | General Obligation | G.O. Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other [1] | Total Bonded Indebtedness | Refunding [2] | Long-term Debt | Compensated Absences |
| Aitkin | 16,067 | $2,370,000 | $ - | $ - | $ - | $ - | $ - | $2,370,000 | $2,370,000 | $865,611 | $781,818 |
| Anoka | 331,246 | 22,335,000 | - | 80,835,000 | 22,735,000 | 9,090,000 | 32,510,000 | 167,505,000 | 26,750,000 | 18,875,000 | 9,908,370 |
| Becker | 32,183 | 1,230,000 | - | - | 6,395,000 | - | - | 7,625,000 | - | 2,028,526 | 1,955,505 |
| Beltrami | 43,320 | 735,000 | - | - | - | 19,000,000 | - | 19,735,000 | 3,815,000 | 55,239 | 1,726,956 |
| Benton | 39,308 | - | - | 10,225,000 | - | 5,460,000 | - | 15,685,000 | 5,460,000 | 2,765,249 | 1,792,734 |
| Big Stone | 5,473 | - | - | 75,000 | - | - | - | 75,000 | - | - | 460,486 |
| Blue Earth | 59,723 | 185,000 | - | 4,974,000 | - | 16,440,000 | - | 21,599,000 | - | 252,637 | 1,578,269 |
| Brown | 26,344 | 265,000 | - | - | - | 1,615,000 | - | 1,880,000 | 1,880,000 | 2,699,819 | 1,216,996 |
| Carlton | 33,990 | 605,000 | - | 6,560,000 | - | - | - | 7,165,000 | 605,000 | 500,608 | 2,280,524 |
| Carver | 88,384 | 17,825,690 | - | 9,445,000 | - | 14,795,000 | - | 42,065,690 | 8,165,000 | 6,876,308 | 4,983,023 |
| Cass | 28,743 | - | - | - | - | - | - | - | - | 2,092,166 | 2,674,437 |
| Chippewa | 12,645 | - | - | - | - | - | - | - | - | 368,805 | 435,955 |
| Chisago | 50,433 | 19,960,000 | - | 20,680,000 | 10,720,000 | 2,931,222 | - | 54,291,222 | 85,000 | 10,375,101 | 3,271,906 |
| Clay | 55,441 | 1,170,000 | - | 2,606,000 | 5,280,491 | 6,984,510 | - | 16,041,001 | 7,120,001 | 1,056,576 | 2,343,434 |
| Clearwater | 8,314 | 265,000 | - | - | 2,490,000 | - | - | 2,755,000 | - | 37,784 | 1,299,136 |
| Cook | 5,356 | 3,000,831 | 920,000 | - | - | 1,170,000 | - | 5,090,831 | 3,875,000 | 3,260,581 | 459,134 |
| Cottonwood | 11,584 | 150,000 | - | 1,900,000 | - | - | - | 2,050,000 | 1,900,000 | 1,299,634 | 646,931 |
| Crow Wing | 61,390 | 17,070,000 | - | 32,520,000 | - | 2,395,000 | - | 51,985,000 | 290,000 | 4,683,400 | 1,866,860 |
| Dakota | 398,177 | 44,680,000 | - | 79,900,000 | 39,420,000 | - | - | 164,000,000 | 31,695,000 | 3,407,230 | 17,434,332 |
| Dodge | 19,787 | - | - | 120,000 | 535,000 | - | - | 655,000 | 110,000 | 525,000 | 767,275 |
| Douglas | 35,827 | 16,860,000 | - | - | 245,000 | - | - | 17,105,000 | 1,470,000 | 569,092 | 6,309,225 |
| Faribault | 15,128 | 11,320,000 | - | 765,000 | 855,000 | - | - | 12,940,000 | 1,425,000 | 111,903 | 717,926 |
| Fillmore | 21,086 | 3,385,000 | - | - | - | - | - | 3,385,000 | - | 199,858 | 1,191,463 |
| Freeborn | 31,492 | 8,250,000 | 875,000 | 3,345,000 | 6,450,000 | 8,350,000 | - | 27,270,000 | 325,000 | 243,134 | 1,187,018 |
| Goodhue | 46,092 | 8,570,000 | - | - | 3,699,571 | - | - | 12,269,571 | 12,190,000 | 191,882 | - |
| Grant | 6,020 | - | - | - | - | 1,050,000 | - | 1,050,000 | - | 101,500 | 305,803 |
| Hennepin | 1,157,400 | 513,305,000 | - | - | 195,370,000 | - | - | 708,675,000 | 61,710,000 | 50,296,697 | 84,383,970 |
| Houston | 19,779 | - | - | - | - | - | - | - | - | 1,042,000 | 792,282 |
| Hubbard | 18,891 | 8,140,000 | - | - | 4,620,000 | - | - | 12,760,000 | 2,345,000 | 609,888 | 1,385,213 |
| Isanti | 38,881 | 9,580,000 | - | - | - | - | - | 9,580,000 | 3,805,000 | - | 1,141,084 |
| Itasca | 44,278 | 17,610,000 | - | - | - | 4,215,000 | - | 21,825,000 | 970,000 | - | 6,646,241 |
| Jackson | 11,015 | 2,725,000 | - | 430,000 | 6,715,000 | - | - | 9,870,000 | - | 245,252 | 592,654 |
| Kanabec | 16,384 | 10,060,000 | - | - | 3,135,000 | 12,495,000 | - | 25,690,000 | 5,060,000 | 197,237 | 612,049 |
| Kandiyohi | 41,763 | 27,790,000 | - | - | 6,300,000 | - | 5,865,000 | 39,955,000 | 15,140,000 | 29,843,529 | 3,091,274 |
| Kittson | 4,678 | - | - | - | 1,841,468 | - | - | 1,841,468 | 1,675,000 | - | 426,788 |
| Koochiching | 13,506 | - | - | - | - | - | - | - | - | 4,002,592 | 689,778 |
| Lac qui Parle | 7,414 | - | - | - | - | - | - | - | - | 209,409 | 311,625 |
| Lake | 11,119 | 6,080,000 | 540,000 | - | 941,508 | - | - | 7,561,508 | 835,000 | 2,499,430 | 1,345,663 |
| Lake of the Woods | 4,279 | - | - | - | - | - | - | - | - | - | 231,625 |
| Le Sueur | 27,840 | 12,930,000 | - | - | - | - | - | 12,930,000 | - | 32,332 | 672,734 |
| Lincoln | 5,943 | 1,685,000 | - | - | - | - | - | 1,685,000 | 1,685,000 | 1,542,694 | 161,161 |
| Lyon | 24,940 | 4,345,000 | - | 1,000,000 | - | - | - | 5,345,000 | - | 2,425,810 | 645,202 |
| Mahnomen | 5,074 | - | - | - | 546,000 | 1,260,000 | - | 1,806,000 | - | 46,715 | 168,911 |
| Marshall | 9,781 | - | - | - | - | - | - | - | - | 195,000 | 468,000 |
| Martin | 20,731 | 4,135,000 | - | - | - | - | - | 4,135,000 | 1,135,000 | 309,145 | 526,859 |
| McLeod | 37,130 | 1,275,000 | - | - | - | 4,146,893 | - | 5,421,893 | 1,275,000 | 288,520 | 1,232,485 |
| Meeker | 23,371 | 6,705,000 | - | - | 660,000 | 31,378,429 | - | 38,743,429 | - | 1,204,937 | 1,591,976 |
| Mille Lacs | 26,171 | 3,555,000 | - | - | - | 1,280,000 | - | 4,835,000 | 4,835,000 | - | 1,366,288 |
| Morrison | 32,947 | 7,570,000 | - | - | 1,245,000 | - | - | 8,815,000 | 1,775,000 | - | 1,796,693 |
| Mower | 38,423 | - | - | - | - | - | - | - | - | 1,052,464 | 973,398 |
| Murray | 8,657 | - | - | 3,260,000 | 1,375,000 | - | - | 4,635,000 | 3,000,000 | 4,213,808 | 449,865 |

## Table 8
## Outstanding Indebtedness of Counties
## For the Year Ended December 31, 2007

| Name of County | Population | Type of Bond: General Obligation | G.O. Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other [1] | Total Bonded Indebtedness | Refunding [2] | Other Long-term Debt | Compensated Absences |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Nicollet | 32,042 | 8,660,000 | - | - | - | - | 1,430,000 | 10,090,000 | - | 1,199,657 | 1,887,065 |
| Nobles | 20,399 | 12,355,000 | - | - | - | 4,250,000 | - | 16,605,000 | 6,125,000 | 5,000,000 | 1,021,606 |
| Norman | 6,822 | - | - | - | - | - | - | - | - | - | 428,874 |
| Olmsted | 139,418 | 36,735,000 | - | - | 86,600,000 | 8,790,000 | - | 132,125,000 | 9,680,000 | 1,229,122 | 6,341,737 |
| Otter Tail | 58,437 | 6,965,000 | - | - | - | 20,255,000 | - | 27,220,000 | - | 9,638 | 4,082,564 |
| Pennington | 13,708 | 2,205,000 | - | - | - | - | - | 2,205,000 | 210,000 | 1,302,000 | 425,270 |
| Pine | 28,229 | 16,935,000 | - | - | 13,285,000 | - | - | 30,220,000 | - | 3,051,000 | 700,835 |
| Pipestone | 9,342 | 4,575,000 | - | - | - | - | - | 4,575,000 | - | 2,520,303 | 228,030 |
| Polk | 31,023 | 18,105,000 | - | 9,505,000 | 2,015,000 | - | 800,000 | 30,425,000 | 5,205,000 | - | 1,291,663 |
| Pope | 11,110 | 1,925,000 | - | - | - | - | - | 1,925,000 | - | 196,445 | 419,154 |
| Ramsey | 517,074 | 194,625,000 | - | - | - | 12,400,000 | - | 207,025,000 | 49,765,000 | 12,597,294 | 35,727,546 |
| Red Lake | 4,122 | - | - | - | - | - | - | - | - | - | 155,836 |
| Redwood | 15,851 | - | - | - | - | - | - | - | - | 674,701 | 771,861 |
| Renville | 16,466 | 10,885,000 | - | - | - | - | - | 10,885,000 | 1,545,000 | 4,249,978 | 1,561,175 |
| Rice | 63,034 | 11,705,000 | - | - | - | - | - | 11,705,000 | 1,500,000 | 290,452 | 1,219,358 |
| Rock | 9,474 | 2,733,000 | - | - | - | - | - | 2,733,000 | - | 793,116 | - |
| Roseau | 16,177 | 6,100,000 | - | - | - | - | - | 6,100,000 | - | - | 837,627 |
| Saint Louis | 196,108 | 36,736,418 | - | - | 2,226,585 | - | - | 38,963,003 | 2,226,585 | 6,755,251 | 40,129,387 |
| Scott | 123,735 | 65,790,000 | 2,065,000 | - | - | 41,300,000 | - | 109,155,000 | 12,050,000 | 18,434,554 | 4,134,791 |
| Sherburne | 86,308 | 14,020,000 | - | 20,245,000 | - | 4,505,000 | - | 38,770,000 | 4,505,000 | 223,787 | 3,081,931 |
| Sibley | 15,288 | 5,925,000 | - | 920,000 | - | - | - | 6,845,000 | 2,980,000 | 664,789 | 255,254 |
| Stearns | 145,877 | 2,180,000 | - | 6,595,000 | 990,000 | 11,691,452 | - | 21,456,452 | 4,655,000 | 919,039 | 48,283 |
| Steele | 36,485 | 30,780,000 | - | - | - | 7,625,000 | - | 38,405,000 | 23,045,000 | 5,315,390 | 1,252,832 |
| Stevens | 9,742 | - | - | - | - | - | - | - | - | - | 391,577 |
| Swift | 11,370 | - | - | 485,000 | - | 10,431,869 | - | 10,916,869 | 245,000 | 144,114 | 730,325 |
| Todd | 24,347 | 50,000 | - | - | - | 1,800,000 | - | 1,850,000 | - | 135,000 | - |
| Traverse | 3,793 | 3,590,000 | - | - | 3,595,000 | - | - | 7,185,000 | 1,075,000 | 441,964 | 320,068 |
| Wabasha | 22,398 | 10,000,000 | - | - | - | 96,848 | - | 10,096,848 | - | 49,721 | 1,037,814 |
| Wadena | 13,573 | - | - | - | - | - | - | - | - | - | 720,260 |
| Waseca | 19,517 | 6,025,000 | - | - | - | - | 1,470,000 | 7,495,000 | 2,880,000 | - | 852,518 |
| Washington | 233,104 | 139,730,000 | - | - | - | 52,500,000 | - | 192,230,000 | 21,890,000 | 593,138 | 7,401,518 |
| Watonwan | 11,418 | 2,930,000 | - | - | - | - | - | 2,930,000 | 2,115,000 | 931,426 | 925,049 |
| Wilkin | 6,709 | 3,555,000 | - | - | - | - | - | 3,555,000 | - | 101,537 | 285,361 |
| Winona | 49,954 | 11,210,000 | - | - | - | - | - | 11,210,000 | - | 73,635 | 1,611,782 |
| Wright | 116,780 | 66,100,000 | - | 1,920,000 | - | - | - | 68,020,000 | 8,105,000 | 2,628,000 | 2,693,011 |
| Yellow Medicine | 10,428 | 5,415,000 | - | - | - | - | - | 5,415,000 | 2,615,000 | 490,058 | 453,878 |
| **Total** | **5,263,610** | **$ 1,556,265,939** | **$ 4,400,000** | **$ 298,310,000** | **$ 430,285,623** | **$ 319,701,223** | **$ 42,075,000** | **$ 2,651,037,785** | **$ 377,191,586** | **$ 234,715,211** | **$ 302,725,174** |

Footnote:

[1] All other includes bonds payable from county state-aid street allocations.
[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

This page left blank intentionally

# UNRESERVED FUND BALANCES IN THE

# GENERAL FUND AND SPECIAL REVENUE FUNDS

**Table 9**
**Percent Change of Unreserved Fund Balances**
**in the General Fund and Special Revenue Funds 2006 to 2007, and**
**2007 Unreserved Fund Balances as a Percent of 2007 Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Aitkin | 11,826,671 | 12,278,829 | 24,105,500 | 11,532,137 | 12,694,934 | 24,227,071 | 0.5% | 20,785,965 | 116.6% |
| Anoka | 60,626,908 | (12,917,151) | 47,709,757 | 70,168,261 | (25,777,918) | 44,390,343 | -7.0% | 212,119,545 | 20.9% |
| Becker | 3,760,678 | 18,084,983 | 21,845,661 | 2,916,229 | 22,004,973 | 24,921,202 | 14.1% | 37,334,750 | 66.8% |
| Beltrami | 13,027,851 | 18,449,887 | 31,477,738 | 13,718,759 | 14,984,872 | 28,703,631 | -8.8% | 52,018,842 | 55.2% |
| Benton | 8,024,174 | 3,995,962 | 12,020,136 | 8,265,271 | 4,651,497 | 12,916,768 | 7.5% | 26,972,332 | 47.9% |
| Big Stone | 3,649,553 | 2,733,208 | 6,382,761 | 3,737,016 | 2,191,026 | 5,928,042 | -7.1% | 7,626,207 | 77.7% |
| Blue Earth | 7,404,148 | (255,906) | 7,148,242 | 5,896,085 | (3,499,630) | 2,396,455 | -66.5% | 44,840,779 | 5.3% |
| Brown | 2,112,649 | 8,206,730 | 10,319,379 | 2,345,802 | 8,114,549 | 10,460,351 | 1.4% | 22,085,852 | 47.4% |
| Carlton | 1,575 | 14,739,026 | 14,740,601 | 1,575 | 15,019,171 | 15,020,746 | 1.9% | 32,461,908 | 46.3% |
| Carver | 31,101,332 | 8,706,691 | 39,808,023 | 35,585,908 | 2,567,866 | 38,153,774 | -4.2% | 69,576,106 | 54.8% |
| Cass | 22,319,446 | 4,054,595 | 26,374,041 | 27,056,848 | 5,938,631 | 32,995,479 | 25.1% | 33,514,560 | 98.5% |
| Chippewa | 7,531,156 | 5,509,033 | 13,040,189 | 8,852,484 | 5,757,959 | 14,610,443 | 12.0% | 12,155,631 | 120.2% |
| Chisago | 17,829,418 | 473,197 | 18,302,615 | 16,788,443 | 950,012 | 17,738,455 | -3.1% | 40,758,385 | 43.5% |
| Clay | 9,020,316 | 263,634 | 9,283,950 | 8,998,931 | 269,029 | 9,267,960 | -0.2% | 34,947,869 | 26.5% |
| Clearwater | 7,491,066 | 3,681,166 | 11,172,232 | 8,031,039 | 3,195,688 | 11,226,727 | 0.5% | 13,714,027 | 81.9% |
| Cook | 1,555,927 | 11,192,604 | 12,748,531 | 1,359,310 | 11,675,351 | 13,034,661 | 2.2% | 12,587,399 | 103.6% |
| Cottonwood | --- | 6,775,315 | 6,775,315 | --- | 6,463,235 | 6,463,235 | -4.6% | 11,348,692 | 57.0% |
| Crow Wing | 142,085 | 21,779,621 | 21,921,706 | 107,854 | 23,551,430 | 23,659,284 | 7.9% | 53,339,012 | 44.4% |
| Dakota | 159,591,874 | --- | 159,591,874 | 162,849,960 | --- | 162,849,960 | 2.0% | 268,295,519 | 60.7% |
| Dodge | 4,298,423 | 3,368,218 | 7,666,641 | 4,805,901 | 3,624,424 | 8,430,325 | 10.0% | 15,566,537 | 54.2% |
| Douglas | 6,723,670 | 5,262,696 | 11,986,366 | 6,753,681 | 6,481,633 | 13,235,314 | 10.4% | 30,119,461 | 43.9% |
| Faribault | 1,830,104 | 1,849,746 | 3,679,850 | 1,520,328 | 669,984 | 2,190,312 | -40.5% | 13,072,379 | 16.8% |
| Fillmore | 2,485,062 | 4,563,033 | 7,048,095 | 3,357,497 | 4,102,860 | 7,460,357 | 5.8% | 14,841,240 | 50.3% |
| Freeborn | 8,735,880 | 3,905,838 | 12,641,718 | 7,384,908 | 2,994,519 | 10,379,427 | -17.9% | 26,850,237 | 38.7% |

**Table 9**
**Percent Change of Unreserved Fund Balances**
**in the General Fund and Special Revenue Funds 2006 to 2007, and**
**2007 Unreserved Fund Balances as a Percent of 2007 Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Goodhue | 8,218,559 | 13,103,387 | 21,321,946 | 10,182,548 | 15,176,749 | 25,359,297 | 18.9% | 37,331,373 | 67.9% |
| Grant | 1,655,438 | 1,047,308 | 2,702,746 | 1,630,387 | 1,932,841 | 3,563,228 | 31.8% | 9,492,810 | 37.5% |
| Hennepin | 48,341,113 | 230,858,029 | 279,199,142 | 61,035,074 | 206,918,509 | 267,953,583 | -4.0% | 1,060,657,270 | 25.3% |
| Houston | 5,313,546 | 3,398,351 | 8,711,897 | 5,447,188 | 1,974,368 | 7,421,556 | -14.8% | 20,644,915 | 35.9% |
| Hubbard | 12,796,661 | 141,104 | 12,937,765 | 14,847,640 | 171,085 | 15,018,725 | 16.1% | 25,615,351 | 58.6% |
| Isanti | 230,417 | 10,549,976 | 10,780,393 | 212,294 | 9,011,767 | 9,224,061 | -14.4% | 28,182,606 | 32.7% |
| Itasca | 91,974 | 27,204,985 | 27,296,959 | 49,648 | 29,352,102 | 29,401,750 | 7.7% | 54,924,748 | 53.5% |
| Jackson | 2,961,219 | 7,709,899 | 10,671,118 | 3,517,487 | 8,294,825 | 11,812,312 | 10.7% | 12,846,209 | 92.0% |
| Kanabec | 145,064 | 2,707,085 | 2,852,149 | 218,337 | 3,773,165 | 3,991,502 | 39.9% | 16,629,798 | 24.0% |
| Kandiyohi | 1,640 | 34,103,652 | 34,105,292 | 73,603 | 33,282,207 | 33,355,810 | -2.2% | 47,075,979 | 70.9% |
| Kittson | 4,130,013 | 1,930,492 | 6,060,505 | 4,303,195 | 2,087,508 | 6,390,703 | 5.4% | 9,890,816 | 64.6% |
| Koochiching | 11,475,983 | 1,170,364 | 12,646,347 | 10,696,944 | 686,488 | 11,383,432 | -10.0% | 17,501,626 | 65.0% |
| Lac qui Parle | 5,033,847 | 4,149,501 | 9,183,348 | 4,833,847 | 4,394,468 | 9,228,315 | 0.5% | 7,496,814 | 123.1% |
| Lake | 1,645,457 | 8,996,062 | 10,641,519 | 1,427,905 | 7,974,595 | 9,402,500 | -11.6% | 15,809,714 | 59.5% |
| Lake of the Woods | 3,552,805 | 763,023 | 4,315,828 | 4,165,300 | 849,329 | 5,014,629 | 16.2% | 7,193,463 | 69.7% |
| Le Sueur | 9,785,845 | 633,497 | 10,419,342 | 11,376,470 | 1,389,308 | 12,765,778 | 22.5% | 19,915,058 | 64.1% |
| Lincoln | 227,299 | 5,018,880 | 5,246,179 | 995,135 | 4,377,473 | 5,372,608 | 2.4% | 6,555,686 | 82.0% |
| Lyon | 3,233,521 | 8,460,236 | 11,693,757 | 3,307,538 | 8,414,306 | 11,721,844 | 0.2% | 14,597,570 | 80.3% |
| Mahnomen | 244,009 | 3,688,103 | 3,932,112 | 1,040,328 | 2,553,308 | 3,593,636 | -8.6% | 8,454,032 | 42.5% |
| Marshall | 5,041 | 6,757,472 | 6,762,513 | 14,701 | 6,748,225 | 6,762,926 | 0.0% | 10,857,242 | 62.3% |
| Martin | --- | 10,031,481 | 10,031,481 | 20,505 | 11,160,987 | 11,181,492 | 11.5% | 15,275,469 | 73.2% |
| McLeod | 10,286,885 | 6,524,310 | 16,811,195 | 9,448,601 | 6,264,085 | 15,712,686 | -6.5% | 25,185,331 | 62.4% |
| Meeker | 6,529,466 | 5,702,611 | 12,232,077 | 9,426,723 | 2,696,839 | 12,123,562 | -0.9% | 17,298,880 | 70.1% |
| Mille Lacs | 6,787,269 | 5,573,595 | 12,360,864 | 7,172,955 | 5,858,014 | 13,030,969 | 5.4% | 22,740,774 | 57.3% |

**Table 9**
**Percent Change of Unreserved Fund Balances**
**in the General Fund and Special Revenue Funds 2006 to 2007, and**
**2007 Unreserved Fund Balances as a Percent of 2007 Total Current Expenditures**

| Name of County | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Morrison | 5,512,193 | 10,637,378 | 16,149,571 | 4,557,690 | 11,405,192 | 15,962,882 | -1.2% | 31,287,259 | 51.0% |
| Mower | 13,714,166 | 8,157,990 | 21,872,156 | 15,804,083 | 7,829,538 | 23,633,621 | 8.1% | 26,277,689 | 89.9% |
| Murray | 4,922,381 | 3,099,297 | 8,021,678 | 4,538,662 | 3,853,284 | 8,391,946 | 4.6% | 9,953,096 | 84.3% |
| Nicollet | 8,528,222 | 4,624,790 | 13,153,012 | 9,241,970 | 5,420,440 | 14,662,410 | 11.5% | 21,752,998 | 67.4% |
| Nobles | 5,773,524 | 4,996,820 | 10,770,344 | 7,520,088 | 5,016,117 | 12,536,205 | 16.4% | 18,272,872 | 68.6% |
| Norman | 5,941 | 4,923,900 | 4,929,841 | 250,039 | 5,142,562 | 5,392,601 | 9.4% | 7,894,318 | 68.3% |
| Olmsted | 37,188,822 | 9,646,877 | 46,835,699 | 44,796,344 | 9,333,561 | 54,129,905 | 15.6% | 121,019,778 | 44.7% |
| Otter Tail | 13,239,719 | 8,327,270 | 21,566,989 | 15,278,049 | 8,236,615 | 23,514,664 | 9.0% | 45,013,069 | 52.2% |
| Pennington | 4,111,358 | 88,482 | 4,199,840 | 4,897,831 | 235,176 | 5,133,007 | 22.2% | 11,602,786 | 44.2% |
| Pine | 503,577 | 5,617,378 | 6,120,955 | 603,284 | 4,268,091 | 4,871,375 | -20.4% | 24,815,223 | 19.6% |
| Pipestone | 659,440 | 7,539,985 | 8,199,425 | 948,836 | 7,218,806 | 8,167,642 | -0.4% | 9,939,572 | 82.2% |
| Polk | 2,663,909 | 22,079,371 | 24,743,280 | 1,538 | 22,271,841 | 22,273,379 | -10.0% | 36,139,551 | 61.6% |
| Pope | 2,054,748 | 4,615,841 | 6,670,589 | 2,288,746 | 3,325,722 | 5,614,468 | -15.8% | 10,461,559 | 53.7% |
| Ramsey | 170,590,695 | 36,020,258 | 206,610,953 | 173,339,233 | 38,040,231 | 211,379,464 | 2.3% | 480,461,006 | 44.0% |
| Red Lake | 3,885,347 | 836,367 | 4,721,714 | 4,231,041 | 1,193,989 | 5,425,030 | 14.9% | 5,077,011 | 106.9% |
| Redwood | 10,734,307 | 1,496,444 | 12,230,751 | 11,151,794 | 363,619 | 11,515,413 | -5.8% | 16,130,168 | 71.4% |
| Renville | 3,531,046 | 5,879,159 | 9,410,205 | 4,290,020 | 6,464,947 | 10,754,967 | 14.3% | 19,143,685 | 56.2% |
| Rice | 14,883,082 | 504,737 | 15,387,819 | 15,521,958 | 500,646 | 16,022,604 | 4.1% | 32,916,099 | 48.7% |
| Rock | 5,490,725 | 657,508 | 6,148,233 | 5,094,912 | 2,341,268 | 7,436,180 | 20.9% | 8,599,137 | 86.5% |
| Roseau | 5,362,988 | 1,716,146 | 7,079,134 | 5,423,016 | (581,400) | 4,841,616 | -31.6% | 14,660,659 | 33.0% |
| Scott | 1,694,236 | 10,786,348 | 12,480,584 | 1,791,657 | 11,316,874 | 13,108,531 | 5.0% | 71,372,514 | 18.4% |
| Sherburne | 22,165,183 | 1,633,603 | 23,798,786 | 23,113,809 | 8,280,621 | 31,394,430 | 31.9% | 50,778,295 | 61.8% |
| Sibley | 7,686,323 | 3,234,611 | 10,920,934 | 9,139,636 | 3,921,961 | 13,061,597 | 19.6% | 15,089,432 | 86.6% |
| St. Louis | 64,276,405 | 11,523,408 | 75,799,813 | 67,771,488 | 7,757,739 | 75,529,227 | -0.4% | 186,683,681 | 40.5% |

**Table 9**
**Percent Change of Unreserved Fund Balances**
**in the General Fund and Special Revenue Funds 2006 to 2007, and**
**2007 Unreserved Fund Balances as a Percent of 2007 Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Stearns | 24,368,377 | 2,297,423 | 26,665,800 | 29,847,816 | 4,318,291 | 34,166,107 | 28.1% | 85,784,616 | 39.8% |
| Steele | 5,203,394 | 1,491,188 | 6,694,582 | 6,213,007 | 5,143,009 | 11,356,016 | 69.6% | 26,136,461 | 43.4% |
| Stevens | 6,242,506 | 1,918,916 | 8,161,422 | 6,845,298 | 2,048,686 | 8,893,984 | 9.0% | 7,960,856 | 111.7% |
| Swift | 2,950,914 | 1,809,321 | 4,760,235 | 3,394,564 | 1,746,846 | 5,141,410 | 8.0% | 12,451,228 | 41.3% |
| Todd | 7,593,756 | 1,512,071 | 9,105,827 | 5,182,907 | 1,041,205 | 6,224,112 | -31.6% | 22,766,801 | 27.3% |
| Traverse | --- | 3,026,893 | 3,026,893 | --- | 2,333,594 | 2,333,594 | -22.9% | 6,045,158 | 38.6% |
| Wabasha | 6,507,156 | 2,700,914 | 9,208,070 | 6,671,481 | 4,106,862 | 10,778,343 | 17.1% | 15,669,880 | 68.8% |
| Wadena | 2,118,347 | 1,347,320 | 3,465,667 | 1,648,546 | 849,314 | 2,497,860 | -27.9% | 16,200,501 | 15.4% |
| Waseca | 8,122,881 | 2,775,408 | 10,898,289 | 7,100,076 | 3,019,077 | 10,119,153 | -7.1% | 16,523,140 | 61.2% |
| Washington | 26,846,296 | 35,837,957 | 62,684,253 | 23,069,915 | 38,725,886 | 61,795,801 | -1.4% | 136,285,739 | 45.3% |
| Watonwan | 3,525,918 | 2,051,204 | 5,577,122 | 4,276,162 | 2,248,961 | 6,525,123 | 17.0% | 12,014,832 | 54.3% |
| Wilkin | 1,587,398 | 1,905,049 | 3,492,447 | 1,717,034 | 3,097,777 | 4,814,811 | 37.9% | 8,857,321 | 54.4% |
| Winona | 17,096,753 | 6,813,639 | 23,910,392 | 17,284,435 | 3,654,220 | 20,938,655 | -12.4% | 32,618,114 | 64.2% |
| Wright | 15,681,934 | 10,942,184 | 26,624,118 | 22,605,085 | 6,534,007 | 29,139,092 | 9.4% | 60,804,274 | 47.9% |
| Yellow Medicine | 7,390,114 | 1,852,361 | 9,242,475 | 7,361,263 | 3,037,144 | 10,398,407 | 12.5% | 10,629,189 | 97.8% |
| **Total** | **$1,078,197,118** | **$793,850,174** | **$1,872,047,292** | **$1,152,291,893** | **$759,030,965** | **$1,911,322,858** | **2.1%** | **$4,365,196,335** | **43.8%** |

## Table 10
## Unreserved Fund Balances of General Fund and Special Revenue Funds Listed From Lowest to Highest, and Unreserved Fund Balances as a Percent of Total Current Expenditures

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Blue Earth | 7,404,148 | (255,906) | 7,148,242 | 5,896,085 | (3,499,630) | 2,396,455 | -66.5% | 44,840,779 | 5.3% |
| Wadena | 2,118,347 | 1,347,320 | 3,465,667 | 1,648,546 | 849,314 | 2,497,860 | -27.9% | 16,200,501 | 15.4% |
| Faribault | 1,830,104 | 1,849,746 | 3,679,850 | 1,520,328 | 669,984 | 2,190,312 | -40.5% | 13,072,379 | 16.8% |
| Scott | 1,694,236 | 10,786,348 | 12,480,584 | 1,791,657 | 11,316,874 | 13,108,531 | 5.0% | 71,372,514 | 18.4% |
| Pine | 503,577 | 5,617,378 | 6,120,955 | 603,284 | 4,268,091 | 4,871,375 | -20.4% | 24,815,223 | 19.6% |
| Anoka | 60,626,908 | (12,917,151) | 47,709,757 | 70,168,261 | (25,777,918) | 44,390,343 | -7.0% | 212,119,545 | 20.9% |
| Kanabec | 145,064 | 2,707,085 | 2,852,149 | 218,337 | 3,773,165 | 3,991,502 | 39.9% | 16,629,798 | 24.0% |
| Hennepin | 48,341,113 | 230,858,029 | 279,199,142 | 61,035,074 | 206,918,509 | 267,953,583 | -4.0% | 1,060,657,270 | 25.3% |
| Clay | 9,020,316 | 263,634 | 9,283,950 | 8,998,931 | 269,029 | 9,267,960 | -0.2% | 34,947,869 | 26.5% |
| Todd | 7,593,756 | 1,512,071 | 9,105,827 | 5,182,907 | 1,041,205 | 6,224,112 | -31.6% | 22,766,801 | 27.3% |
| Isanti | 230,417 | 10,549,976 | 10,780,393 | 212,294 | 9,011,767 | 9,224,061 | -14.4% | 28,182,606 | 32.7% |
| Roseau | 5,362,988 | 1,716,146 | 7,079,134 | 5,423,016 | (581,400) | 4,841,616 | -31.6% | 14,660,659 | 33.0% |
| Houston | 5,313,546 | 3,398,351 | 8,711,897 | 5,447,188 | 1,974,368 | 7,421,556 | -14.8% | 20,644,915 | 35.9% |
| Grant | 1,655,438 | 1,047,308 | 2,702,746 | 1,630,387 | 1,932,841 | 3,563,228 | 31.8% | 9,492,810 | 37.5% |
| Traverse | --- | 3,026,893 | 3,026,893 | --- | 2,333,594 | 2,333,594 | -22.9% | 6,045,158 | 38.6% |
| Freeborn | 8,735,880 | 3,905,838 | 12,641,718 | 7,384,908 | 2,994,519 | 10,379,427 | -17.9% | 26,850,237 | 38.7% |
| Stearns | 24,368,377 | 2,297,423 | 26,665,800 | 29,847,816 | 4,318,291 | 34,166,107 | 28.1% | 85,784,616 | 39.8% |
| St. Louis | 64,276,405 | 11,523,408 | 75,799,813 | 67,771,488 | 7,757,739 | 75,529,227 | -0.4% | 186,683,681 | 40.5% |
| Swift | 2,950,914 | 1,809,321 | 4,760,235 | 3,394,564 | 1,746,846 | 5,141,410 | 8.0% | 12,451,228 | 41.3% |
| Mahnomen | 244,009 | 3,688,103 | 3,932,112 | 1,040,328 | 2,553,308 | 3,593,636 | -8.6% | 8,454,032 | 42.5% |
| Steele | 5,203,394 | 1,491,188 | 6,694,582 | 6,213,007 | 5,143,009 | 11,356,016 | 69.6% | 26,136,461 | 43.4% |
| Chisago | 17,829,418 | 473,197 | 18,302,615 | 16,788,443 | 950,012 | 17,738,455 | -3.1% | 40,758,385 | 43.5% |
| Douglas | 6,723,670 | 5,262,696 | 11,986,366 | 6,753,681 | 6,481,633 | 13,235,314 | 10.4% | 30,119,461 | 43.9% |
| Ramsey | 170,590,695 | 36,020,258 | 206,610,953 | 173,339,233 | 38,040,231 | 211,379,464 | 2.3% | 480,461,006 | 44.0% |

**Table 10**
**Unreserved Fund Balances of General Fund and Special Revenue Funds**
**Listed From Lowest to Highest, and Unreserved Fund Balances**
**as a Percent of Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Pennington | 4,111,358 | 88,482 | 4,199,840 | 4,897,831 | 235,176 | 5,133,007 | 22.2% | 11,602,786 | 44.2% |
| Crow Wing | 142,085 | 21,779,621 | 21,921,706 | 107,854 | 23,551,430 | 23,659,284 | 7.9% | 53,339,012 | 44.4% |
| Olmsted | 37,188,822 | 9,646,877 | 46,835,699 | 44,796,344 | 9,333,561 | 54,129,905 | 15.6% | 121,019,778 | 44.7% |
| Washington | 26,846,296 | 35,837,957 | 62,684,253 | 23,069,915 | 38,725,886 | 61,795,801 | -1.4% | 136,285,739 | 45.3% |
| Carlton | 1,575 | 14,739,026 | 14,740,601 | 1,575 | 15,019,171 | 15,020,746 | 1.9% | 32,461,908 | 46.3% |
| Brown | 2,112,649 | 8,206,730 | 10,319,379 | 2,345,802 | 8,114,549 | 10,460,351 | 1.4% | 22,085,852 | 47.4% |
| Benton | 8,024,174 | 3,995,962 | 12,020,136 | 8,265,271 | 4,651,497 | 12,916,768 | 7.5% | 26,972,332 | 47.9% |
| Wright | 15,681,934 | 10,942,184 | 26,624,118 | 22,605,085 | 6,534,007 | 29,139,092 | 9.4% | 60,804,274 | 47.9% |
| Rice | 14,883,082 | 504,737 | 15,387,819 | 15,521,958 | 500,646 | 16,022,604 | 4.1% | 32,916,099 | 48.7% |
| Fillmore | 2,485,062 | 4,563,033 | 7,048,095 | 3,357,497 | 4,102,860 | 7,460,357 | 5.8% | 14,841,240 | 50.3% |
| Morrison | 5,512,193 | 10,637,378 | 16,149,571 | 4,557,690 | 11,405,192 | 15,962,882 | -1.2% | 31,287,259 | 51.0% |
| Otter Tail | 13,239,719 | 8,327,270 | 21,566,989 | 15,278,049 | 8,236,615 | 23,514,664 | 9.0% | 45,013,069 | 52.2% |
| Itasca | 91,974 | 27,204,985 | 27,296,959 | 49,648 | 29,352,102 | 29,401,750 | 7.7% | 54,924,748 | 53.5% |
| Pope | 2,054,748 | 4,615,841 | 6,670,589 | 2,288,746 | 3,325,722 | 5,614,468 | -15.8% | 10,461,559 | 53.7% |
| Dodge | 4,298,423 | 3,368,218 | 7,666,641 | 4,805,901 | 3,624,424 | 8,430,325 | 10.0% | 15,566,537 | 54.2% |
| Watonwan | 3,525,918 | 2,051,204 | 5,577,122 | 4,276,162 | 2,248,961 | 6,525,123 | 17.0% | 12,014,832 | 54.3% |
| Wilkin | 1,587,398 | 1,905,049 | 3,492,447 | 1,717,034 | 3,097,777 | 4,814,811 | 37.9% | 8,857,321 | 54.4% |
| Carver | 31,101,332 | 8,706,691 | 39,808,023 | 35,585,908 | 2,567,866 | 38,153,774 | -4.2% | 69,576,106 | 54.8% |
| Beltrami | 13,027,851 | 18,449,887 | 31,477,738 | 13,718,759 | 14,984,872 | 28,703,631 | -8.8% | 52,018,842 | 55.2% |
| Renville | 3,531,046 | 5,879,159 | 9,410,205 | 4,290,020 | 6,464,947 | 10,754,967 | 14.3% | 19,143,685 | 56.2% |
| Cottonwood | --- | 6,775,315 | 6,775,315 | --- | 6,463,235 | 6,463,235 | -4.6% | 11,348,692 | 57.0% |
| Mille Lacs | 6,787,269 | 5,573,595 | 12,360,864 | 7,172,955 | 5,858,014 | 13,030,969 | 5.4% | 22,740,774 | 57.3% |
| Hubbard | 12,796,661 | 141,104 | 12,937,765 | 14,847,640 | 171,085 | 15,018,725 | 16.1% | 25,615,351 | 58.6% |
| Lake | 1,645,457 | 8,996,062 | 10,641,519 | 1,427,905 | 7,974,595 | 9,402,500 | -11.6% | 15,809,714 | 59.5% |

**Table 10**
**Unreserved Fund Balances of General Fund and Special Revenue Funds Listed From Lowest to Highest, and Unreserved Fund Balances as a Percent of Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | 2007 Unreserved as a Percent of Total Current Expenditures |
| Dakota | 159,591,874 | --- | 159,591,874 | 162,849,960 | --- | 162,849,960 | 2.0% | 268,295,519 | 60.7% |
| Waseca | 8,122,881 | 2,775,408 | 10,898,289 | 7,100,076 | 3,019,077 | 10,119,153 | -7.1% | 16,523,140 | 61.2% |
| Polk | 2,663,909 | 22,079,371 | 24,743,280 | 1,538 | 22,271,841 | 22,273,379 | -10.0% | 36,139,551 | 61.6% |
| Sherburne | 22,165,183 | 1,633,603 | 23,798,786 | 23,113,809 | 8,280,621 | 31,394,430 | 31.9% | 50,778,295 | 61.8% |
| Marshall | 5,041 | 6,757,472 | 6,762,513 | 14,701 | 6,748,225 | 6,762,926 | 0.0% | 10,857,242 | 62.3% |
| McLeod | 10,286,885 | 6,524,310 | 16,811,195 | 9,448,601 | 6,264,085 | 15,712,686 | -6.5% | 25,185,331 | 62.4% |
| Le Sueur | 9,785,845 | 633,497 | 10,419,342 | 11,376,470 | 1,389,308 | 12,765,778 | 22.5% | 19,915,058 | 64.1% |
| Winona | 17,096,753 | 6,813,639 | 23,910,392 | 17,284,435 | 3,654,220 | 20,938,655 | -12.4% | 32,618,114 | 64.2% |
| Kittson | 4,130,013 | 1,930,492 | 6,060,505 | 4,303,195 | 2,087,508 | 6,390,703 | 5.4% | 9,890,816 | 64.6% |
| Koochiching | 11,475,983 | 1,170,364 | 12,646,347 | 10,696,944 | 686,488 | 11,383,432 | -10.0% | 17,501,626 | 65.0% |
| Becker | 3,760,678 | 18,084,983 | 21,845,661 | 2,916,229 | 22,004,973 | 24,921,202 | 14.1% | 37,334,750 | 66.8% |
| Nicollet | 8,528,222 | 4,624,790 | 13,153,012 | 9,241,970 | 5,420,440 | 14,662,410 | 11.5% | 21,752,998 | 67.4% |
| Goodhue | 8,218,559 | 13,103,387 | 21,321,946 | 10,182,548 | 15,176,749 | 25,359,297 | 18.9% | 37,331,373 | 67.9% |
| Norman | 5,941 | 4,923,900 | 4,929,841 | 250,039 | 5,142,562 | 5,392,601 | 9.4% | 7,894,318 | 68.3% |
| Nobles | 5,773,524 | 4,996,820 | 10,770,344 | 7,520,088 | 5,016,117 | 12,536,205 | 16.4% | 18,272,872 | 68.6% |
| Wabasha | 6,507,156 | 2,700,914 | 9,208,070 | 6,671,481 | 4,106,862 | 10,778,343 | 17.1% | 15,669,880 | 68.8% |
| Lake of the Woods | 3,552,805 | 763,023 | 4,315,828 | 4,165,300 | 849,329 | 5,014,629 | 16.2% | 7,193,463 | 69.7% |
| Meeker | 6,529,466 | 5,702,611 | 12,232,077 | 9,426,723 | 2,696,839 | 12,123,562 | -0.9% | 17,298,880 | 70.1% |
| Kandiyohi | 1,640 | 34,103,652 | 34,105,292 | 73,603 | 33,282,207 | 33,355,810 | -2.2% | 47,075,979 | 70.9% |
| Redwood | 10,734,307 | 1,496,444 | 12,230,751 | 11,151,794 | 363,619 | 11,515,413 | -5.8% | 16,130,168 | 71.4% |
| Martin | --- | 10,031,481 | 10,031,481 | 20,505 | 11,160,987 | 11,181,492 | 11.5% | 15,275,469 | 73.2% |
| Big Stone | 3,649,553 | 2,733,208 | 6,382,761 | 3,737,016 | 2,191,026 | 5,928,042 | -7.1% | 7,626,207 | 77.7% |
| Lyon | 3,233,521 | 8,460,236 | 11,693,757 | 3,307,538 | 8,414,306 | 11,721,844 | 0.2% | 14,597,570 | 80.3% |
| Clearwater | 7,491,066 | 3,681,166 | 11,172,232 | 8,031,039 | 3,195,688 | 11,226,727 | 0.5% | 13,714,027 | 81.9% |

**Table 10**
**Unreserved Fund Balances of General Fund and Special Revenue Funds Listed From Lowest to Highest, and Unreserved Fund Balances as a Percent of Total Current Expenditures**

| | December 31, 2006 | | | December 31, 2007 | | | | | 2007 |
|---|---|---|---|---|---|---|---|---|---|
| Name of County | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | 2006/2007 Percent Change | 2007 Total Current Expenditures | Unreserved as a Percent of Total Current Expenditures |
| Lincoln | 227,299 | 5,018,880 | 5,246,179 | 995,135 | 4,377,473 | 5,372,608 | 2.4% | 6,555,686 | 82.0% |
| Pipestone | 659,440 | 7,539,985 | 8,199,425 | 948,836 | 7,218,806 | 8,167,642 | -0.4% | 9,939,572 | 82.2% |
| Murray | 4,922,381 | 3,099,297 | 8,021,678 | 4,538,662 | 3,853,284 | 8,391,946 | 4.6% | 9,953,096 | 84.3% |
| Rock | 5,490,725 | 657,508 | 6,148,233 | 5,094,912 | 2,341,268 | 7,436,180 | 20.9% | 8,599,137 | 86.5% |
| Sibley | 7,686,323 | 3,234,611 | 10,920,934 | 9,139,636 | 3,921,961 | 13,061,597 | 19.6% | 15,089,432 | 86.6% |
| Mower | 13,714,166 | 8,157,990 | 21,872,156 | 15,804,083 | 7,829,538 | 23,633,621 | 8.1% | 26,277,689 | 89.9% |
| Jackson | 2,961,219 | 7,709,899 | 10,671,118 | 3,517,487 | 8,294,825 | 11,812,312 | 10.7% | 12,846,209 | 92.0% |
| Yellow Medicine | 7,390,114 | 1,852,361 | 9,242,475 | 7,361,263 | 3,037,144 | 10,398,407 | 12.5% | 10,629,189 | 97.8% |
| Cass | 22,319,446 | 4,054,595 | 26,374,041 | 27,056,848 | 5,938,631 | 32,995,479 | 25.1% | 33,514,560 | 98.5% |
| Cook | 1,555,927 | 11,192,604 | 12,748,531 | 1,359,310 | 11,675,351 | 13,034,661 | 2.2% | 12,587,399 | 103.6% |
| Red Lake | 3,885,347 | 836,367 | 4,721,714 | 4,231,041 | 1,193,989 | 5,425,030 | 14.9% | 5,077,011 | 106.9% |
| Stevens | 6,242,506 | 1,918,916 | 8,161,422 | 6,845,298 | 2,048,686 | 8,893,984 | 9.0% | 7,960,856 | 111.7% |
| Aitkin | 11,826,671 | 12,278,829 | 24,105,500 | 11,532,137 | 12,694,934 | 24,227,071 | 0.5% | 20,785,965 | 116.6% |
| Chippewa | 7,531,156 | 5,509,033 | 13,040,189 | 8,852,484 | 5,757,959 | 14,610,443 | 12.0% | 12,155,631 | 120.2% |
| Lac qui Parle | 5,033,847 | 4,149,501 | 9,183,348 | 4,833,847 | 4,394,468 | 9,228,315 | 0.5% | 7,496,814 | 123.1% |
| **Total** | **$1,078,197,118** | **$793,850,174** | **$1,872,047,292** | **$1,152,291,893** | **$759,030,965** | **$1,911,322,858** | **2.1%** | **$4,365,196,335** | **43.8%** |

This page left blank intentionally

# APPENDIX A

# COUNTY GENERAL AND SPECIAL REVENUE

# UNRESERVED FUND BALANCES

This page left blank intentionally

# Appendix A - County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year, which ends December 31. This may create an impression that counties have an excessive amount of funds held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash flow cycles. Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

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

- Counties receive the first half of property taxes from property owners by May 15 of each year.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- Counties receive the second half of property taxes from property owners by October 15 of each year.
- Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating expenditures during the first five months of the next fiscal year. An adequate fund balance will provide counties with the cash flow required to finance expenditures and avoid short-term borrowing.

## Unique Circumstances of Each County Determine the Size of Fund Balance

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

Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing:

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

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

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties may need less reserves in their General and Special Revenue Funds if they have unreserved fund balances in other governmental or proprietary funds from which they may borrow or transfer resources, or if they receive significant revenues from sources other than property taxes and state aid payments (i.e., charges for services). Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain unreserved fund balances in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.[1] If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

---

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

# GLOSSARY

This page left blank intentionally

# Glossary

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

**ALL OTHER REVENUES -** These revenues refer to refunds, reimbursements, donations, and lease payments.

**BORROWING -** These other financing sources reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties are restricted by law from borrowing for current expenses.

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

**CHARGES FOR SERVICES -** These revenues represent user charges paid in exchange for a service, exclusive of revenues from proprietary funds. Examples include sanitation charges, golf fees, court costs, and public safety contracts.

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

**DEBT SERVICE FUND -** A fund to account for the collection of resources designated to pay the interest, fiscal charges, and principal on long-term debt.

**ENTERPRISE FUND -** A fund established to account for operations financed and operated in a manner similar to private business. Examples include hospitals, nursing homes, nursing services, and solid waste. The expenses of providing services are primarily financed by user charges.

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

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

**GENERAL GOVERNMENT EXPENDITURES -** These expenditures reflect the costs associated with local government functions, such as administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, in addition to supplies and building maintenance.

**GOVERNMENTAL FUNDS -** The funds through which most governmental activities are financed. The four governmental fund types are: General, Special Revenue, Debt Service, and Capital Projects.

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

# Glossary

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

**HUMAN SERVICES** - These expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

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

**LIBRARIES -** These expenditures relate to the current expenditures and capital outlays for county public libraries. Current expenditures include expenditures for staffing and administration, circulation, cataloging of library materials, reference services for library patrons, processing and forwarding materials, and general infrastructure costs. Examples of capital outlays are construction, renovation of existing facilities, and the purchase of mobile library units.

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

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

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

**OTHER FINANCING SOURCES -** These sources include long-term debt proceeds, sales of fixed assets, and transfers from other funds.

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

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

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

**PUBLIC SAFETY EXPENDITURES** - These expenditures reflect the costs related to the protection of persons and property.

# Glossary

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

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

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

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

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

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

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

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

**TRANSFERS - ENTERPRISE FUNDS -** The transfer of available resources to or from public service enterprises. It is shown separately because proprietary funds are not included in the governmental funds.

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

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

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

This page left blank intentionally