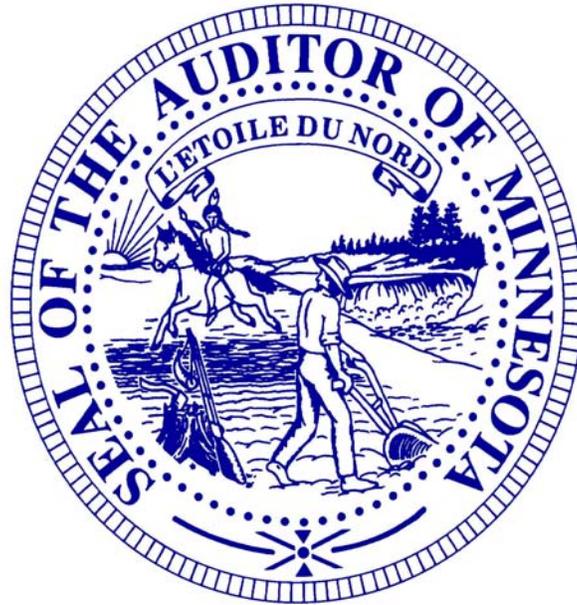


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2012 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 150 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

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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.

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Minnesota County Finances

2012 Revenues, Expenditures, and Debt



May 7, 2014

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Scope and Methodology

This publication is intended to help the public, 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 2012.

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 revenues, expenditures, and debt 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 primarily from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Table 3.

Table 4 lists by county the bonded and other long-term debt outstanding as of December 31, 2012. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2011 and 2012 unrestricted fund balances in the General and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2012 unrestricted fund balances as a percent of total current expenditures.

Starting in fiscal year 2011, counties were required to implement the Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 defines the classifications of fund balance based on the focus of the constraints placed on the use of current fund balance. The Statement also identifies the governmental fund type definitions.¹

Under GASB Statement 54, counties report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: *nonspendable, restricted, committed, assigned, and unassigned*. (Previously the classifications were *reserved, unreserved designated, and unreserved undesignated*.) The *committed, assigned, and unassigned* classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. 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/default.aspx?page=ComparisonTools>.

¹For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

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Executive Summary

Current Trends

- Minnesota county revenues totaled \$6.0 billion in 2012. This represents an increase of \$43.1 million, or 0.7 percent, over 2011. Increases in revenues derived from taxes, charges for services, special assessments, and licenses and permits offset decreases in all other categories of revenues (pg. 5).
- Counties reported total expenditures of \$6.0 billion in 2012. This represents an increase of \$26.7 million, or 0.4 percent, over total expenditures in 2011. Between 2011 and 2012, current expenditures increased 2 percent to \$4.7 billion; capital outlays decreased 7 percent to \$933.5 million; and debt service increased 1 percent to \$372.5 million (pg. 8).
- In 2012, Minnesota counties reported outstanding long-term debt of \$3.5 billion.² This represents a decrease of 1 percent from long-term debt reported in 2011. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$243.1 million was other long-term debt (pg. 12).
- Minnesota county enterprises reported operating losses of \$6.9 million in 2012. This represents a decrease of 131 percent from the operating income of \$22.0 million reported in 2011. The net income of county enterprises totaled \$26.0 million in 2012. This represents a decrease of 53 percent from 2011 (pg. 13).
- Minnesota counties' unrestricted fund balances of General Fund and Special Revenue Funds totaled \$2.4 billion in 2012. This represents an increase of 4 percent over 2011. The average unrestricted fund balances as a percent of current expenditures for counties was 51 percent in 2012 compared to 50 percent for unreserved fund balances as a percent of total current expenditures in 2011 (pg. 14).

Ten-Year Trends

- In actual dollars, total revenues rose 33 percent from 2003 to 2012. When adjusted for inflation, there was a decrease in total revenues of 4 percent over this period³ (pg. 6).
- Since 2003, the share of total revenues derived from taxes has increased from 37 percent to 47 percent, while the share of total revenues derived from intergovernmental revenues has decreased from 45 percent to 37 percent (pg. 6).
- In actual dollars, total expenditures increased 31 percent from 2003 to 2012. When adjusted for inflation, county expenditures decreased 5 percent (pg. 9).
- In actual dollars, outstanding long-term debt increased 81 percent from 2003 to 2012. When adjusted for inflation, outstanding long-term indebtedness increased 31 percent (pg. 12).

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

³Constant 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 2003 as the base year.

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Comparison and Overview

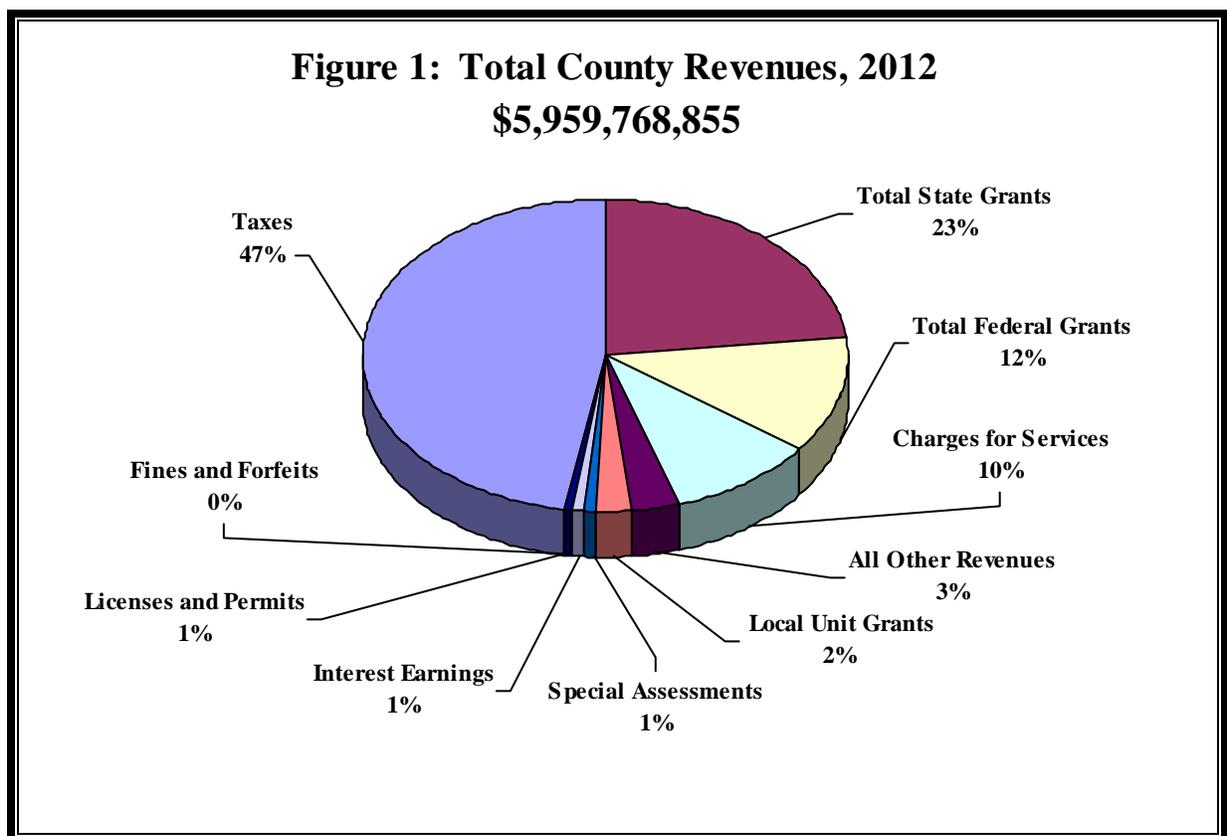
Governmental Fund Revenues

Current and Five-Year Trends

Minnesota county revenues totaled \$6.0 billion in 2012. This represents an increase of \$43.1 million, or 0.7 percent, over 2011. Increases in revenues derived from taxes, charges for services, special assessments, and licenses and permits offset decreases in all other categories of revenues.

Taxes, state grants, and federal grants were the most significant sources of county revenues, accounting for 83 percent of total revenues in 2012. The share of total revenues derived from federal and state grants decreased slightly between 2011 and 2012, while the share of revenues derived from taxes increased slightly.

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

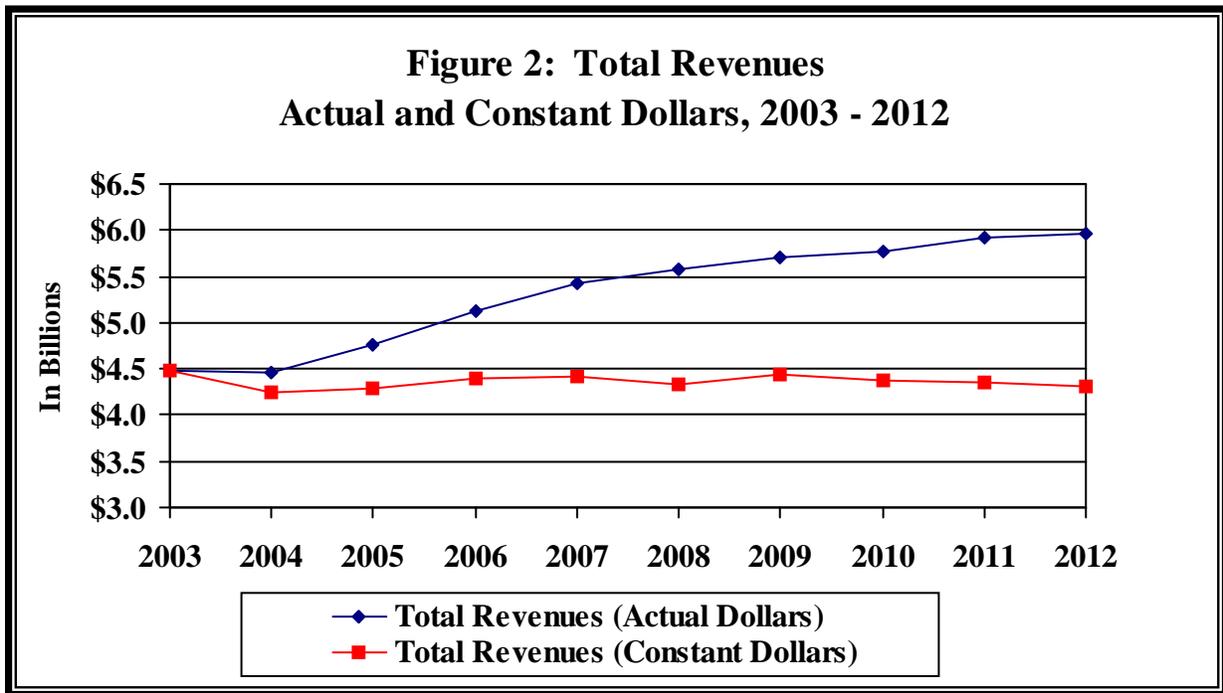


Between 2011 and 2012, revenues derived from federal, state, and local grants decreased \$83.9 million, or 4 percent. The decline in state grants was principally attributable to the elimination of the Homestead Market Value Credit program. The program was replaced by the

Homestead Market Value Exclusion program, which is not a state aid program. The decrease in federal and local grants largely reflects the completion of projects related to the Central Corridor light rail line that received federal funding and local matches.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2003 to 2012. In actual dollars, total revenues rose 33 percent from 2003 to 2012. When adjusted for inflation, there was a decrease in total revenues of 4 percent over this period.⁴



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Since 2003, the share of total revenues derived from taxes has increased from 37 percent to 47 percent, while the share of total revenues derived from intergovernmental revenues has decreased from 45 percent to 37 percent. The decrease in intergovernmental revenues has resulted in a greater reliance on taxes.

There are two primary factors that have caused intergovernmental revenues as a share of total revenues to decrease. First, state and federal human services grants as a percent of total revenues decreased from 18 percent in 2003 to 12 percent in 2012. Second, due to ongoing state budget deficits, the County Program Aid (CPA) and the Homestead Market Value Credit (HMVC) programs were subject to cuts and flat funding over the ten-year period. In addition, after several years of reduced funding levels, the state eliminated the HMVC program in 2012. The CPA and HMVC programs accounted for 6 percent of county total revenues in 2003, compared to 3 percent in 2012.

⁴Constant 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 2003 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2003 and 2012.

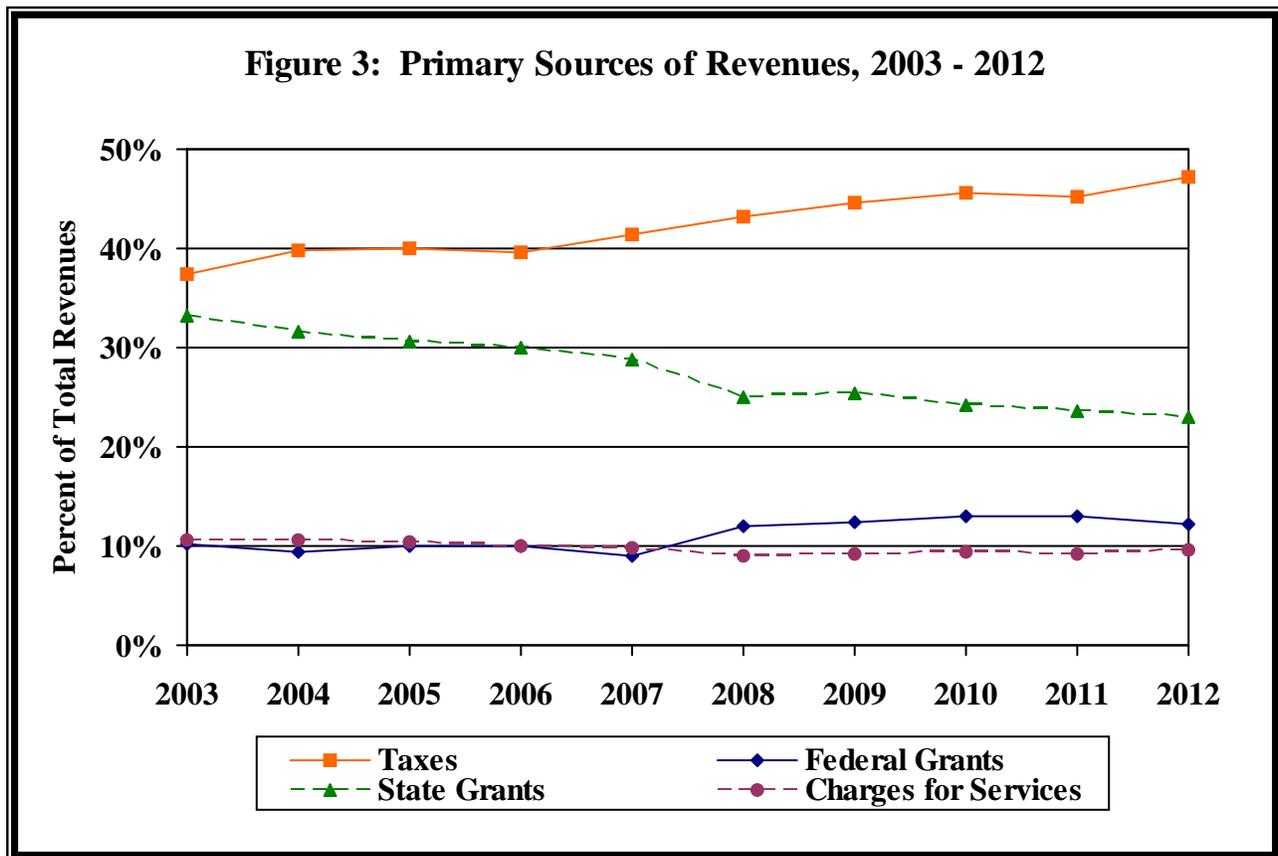


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year trend.

Table 1a: County Revenues Summary (Constant Dollars), 2003 - 2012

Revenues	2003	2007	2008	2012	2003 - 07 5-Year Change	2008 - 12 5-Year Change	10-Year Change
Taxes	\$1,676,681,514	\$1,836,283,622	\$1,872,779,744	\$2,039,414,675	9.5%	8.9%	21.6%
Special Assessments	35,960,236	32,012,086	31,185,478	36,423,607	-11.0%	16.8%	1.3%
Licenses and Permits	25,016,386	22,097,496	20,263,718	21,377,722	-11.7%	5.5%	-14.5%
Total Federal Grants	457,027,427	399,943,591	521,972,134	525,091,979	-12.5%	0.6%	14.9%
Total State Grants	1,491,022,610	1,277,327,100	1,086,132,005	996,441,003	-14.3%	-8.3%	-33.2%
Local Unit Grants	51,659,560	71,812,377	102,312,257	93,892,476	39.0%	-8.2%	81.8%
Charges for Services	476,745,917	440,434,950	395,125,447	413,602,968	-7.6%	4.7%	-13.2%
Fines and Forfeits	19,398,179	6,927,193	6,668,016	5,646,817	-64.3%	-15.3%	-70.9%
Interest Earnings	52,145,845	163,947,253	115,997,498	35,782,573	214.4%	-69.2%	-31.4%
All Other Revenues	189,647,308	176,776,956	173,754,382	148,552,963	-6.8%	-14.5%	-21.7%
Total Revenues	\$4,475,304,982	\$4,427,562,624	\$4,326,190,679	\$4,316,226,783	-1.1%	-0.2%	-3.6%

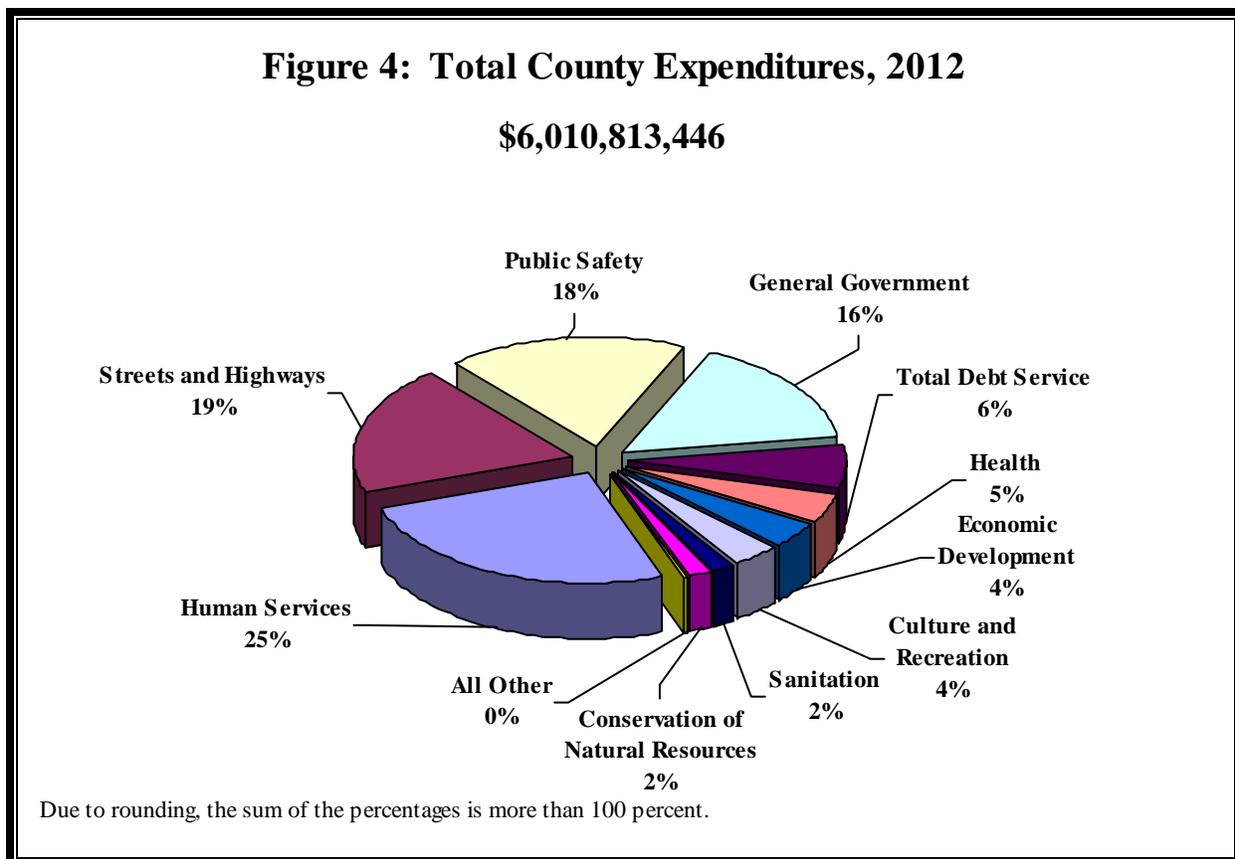
Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$6.0 billion in 2012. This represents an increase of \$26.7 million, or 0.4 percent, over total expenditures in 2011. 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 2011 and 2012, current expenditures increased 2 percent to \$4.7 billion; capital outlays decreased 7 percent to \$933.5 million; and debt service increased 1 percent to \$372.5 million.

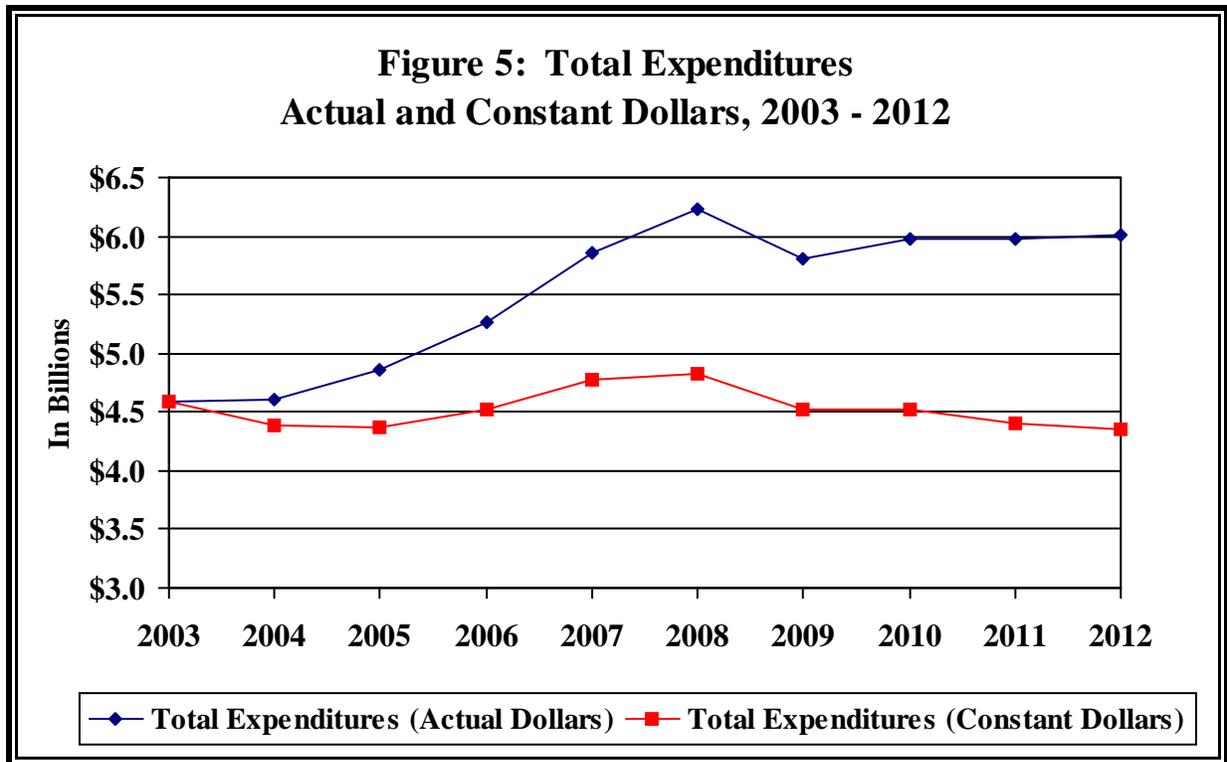
Two categories of expenditures showed double-digit decreases between 2011 and 2012. The all other expenditures category decreased 18 percent and economic development and housing decreased 10 percent. The conservation of natural resources category increased 13 percent and represented the only double-digit increase. Overall, six categories of expenditures increased, while five decreased between 2011 and 2012.

Figure 4 below provides a breakdown of total county expenditures in 2012.



Ten-Year Trends

In actual dollars, total expenditures increased 31 percent from 2003 to 2012. When adjusted for inflation, county expenditures decreased 5 percent.⁵ Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 2003 to 2012.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, streets and highways, public safety, and general government expenditures. Together, these four expenditure categories accounted for 78 percent of all county expenditures in 2012.

In constant dollars, human services and general government expenditures declined 27 and 13 percent, respectively, between 2003 and 2012, while streets and highways and public safety expenditures increased 9 percent and 7 percent, respectively. The decrease in human service expenditures contributed to its share of total expenditures declining from 33 percent in 2003 to 25 percent in 2012.

⁵Constant 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 2003 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2003 and 2012. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

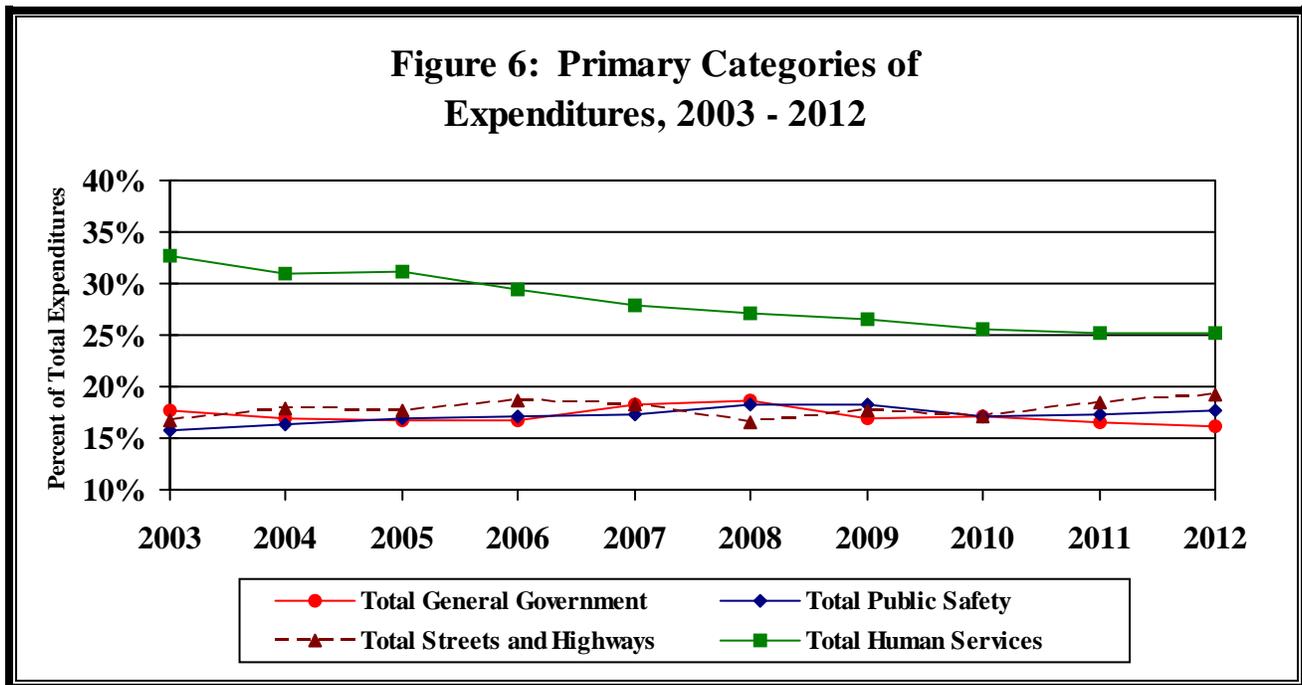


Table 2a: County Expenditures Summary (Constant Dollars), 2003 - 2012

Expenditures	2003	2007	2008	2012	2003 - 07 5-Year Change	2008 - 12 5-Year Change	10-Year Change
General Government	\$805,758,125	\$868,692,433	\$898,466,297	\$699,883,966	7.8%	-22.1%	-13.1%
Public Safety	719,247,895	823,213,503	882,698,898	769,413,396	14.5%	-12.8%	7.0%
Streets and Highways	767,364,229	866,262,185	799,421,877	837,843,702	12.9%	4.8%	9.2%
Sanitation	74,841,871	74,292,284	72,727,945	65,837,825	-0.7%	-9.5%	-12.0%
Human Services	1,497,081,176	1,323,321,113	1,312,655,569	1,096,495,062	-11.6%	-16.5%	-26.8%
Health	202,948,681	164,592,940	210,862,891	201,719,292	-18.9%	-4.3%	-0.6%
Culture and Recreation	145,154,646	141,661,393	168,982,383	157,024,480	-2.4%	-7.1%	8.2%
Cons. of Natural Resources	72,039,083	72,806,977	67,144,314	75,617,387	1.1%	12.6%	5.0%
Housing and Econ. Dev.	100,887,149	162,719,601	86,335,301	166,326,375	61.3%	92.7%	64.9%
All Other	16,919,077	54,367,848	28,294,483	13,233,631	221.3%	-53.2%	-21.8%
Total Debt Service	185,178,147	215,113,331	297,290,242	269,799,547	16.2%	-9.2%	45.7%
Total Expenditures	\$4,587,420,079	\$4,767,043,608	\$4,824,880,200	\$4,353,194,663	3.9%	-9.8%	-5.1%
Total Current Expenditures	\$3,742,233,551	\$3,557,123,134	\$3,716,895,930	\$3,407,304,677	-4.9%	-8.3%	-8.9%
Total Capital Outlay	660,008,381	994,807,143	810,694,028	676,090,439	50.7%	-16.6%	2.4%
Total Debt Service	185,178,147	215,113,331	297,290,242	269,799,547	16.2%	-9.2%	45.7%
Total Expenditures	\$4,587,420,079	\$4,767,043,608	\$4,824,880,200	\$4,353,194,663	3.9%	-9.8%	-5.1%

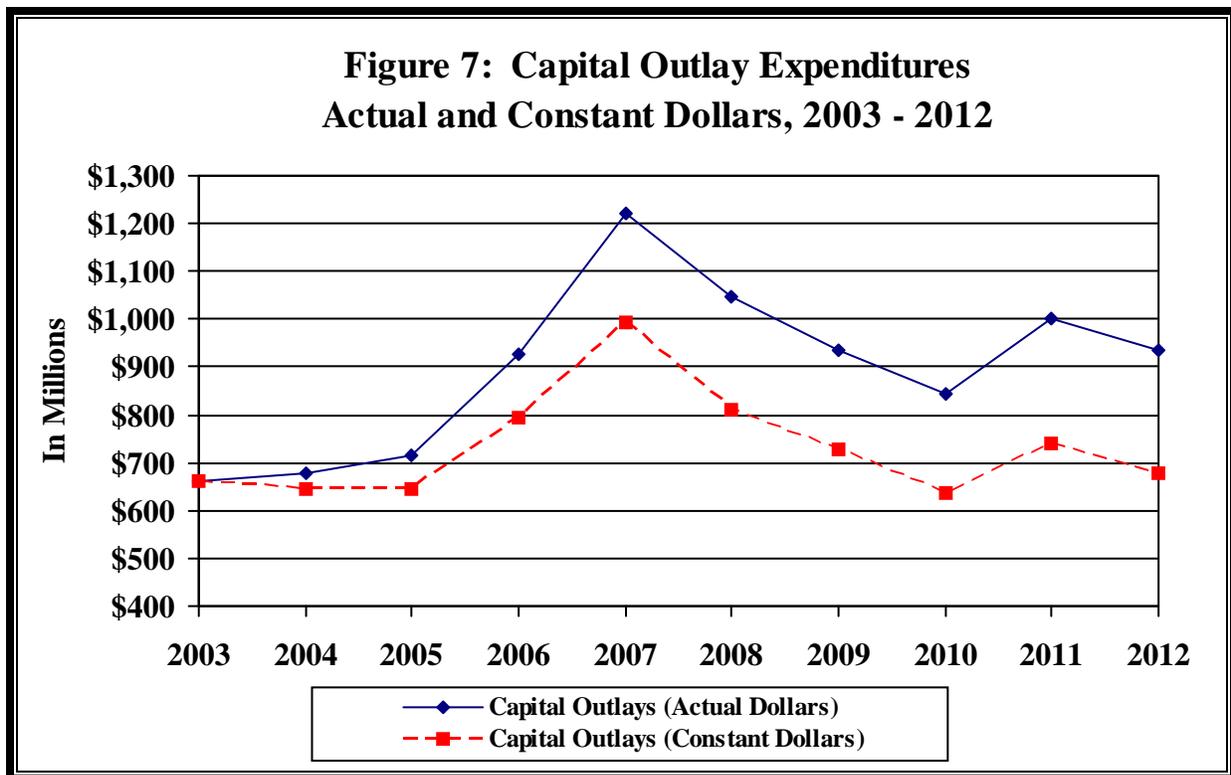
Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2011 and 2012, capital outlays decreased \$69.9 million, or 7 percent, to total \$933.5 million.

The largest category of capital outlay expenditures in 2012 was streets and highways, which represented 77 percent of total capital outlays. Housing and economic development and general government were the next two largest categories of capital outlay expenditures, accounting for 8 percent and 7 percent of total capital outlays, respectively.

Capital outlay expenditures, because they include large construction projects and purchases, can show significant swings from one year to the next. Among those categories of capital outlay expenditures showing double-digit increases were health (1,116 percent), all other (95 percent), parks and recreation (75 percent), and conservation of natural resources (43 percent). Among those categories showing double-digit decreases were human services (-84 percent), sanitation (-73 percent), general government (-38 percent), libraries (-35 percent), and housing and economic development (-17 percent). Overall, the largest dollar increase in capital outlay expenditures was \$10.1 million for health, while the largest dollar decrease was \$40.1 million for general government.

In actual dollars, capital outlay expenditures increased 41 percent from 2003 to 2012. When adjusted for inflation, capital outlay expenditures increased 2 percent over this period. Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2003 to 2012.



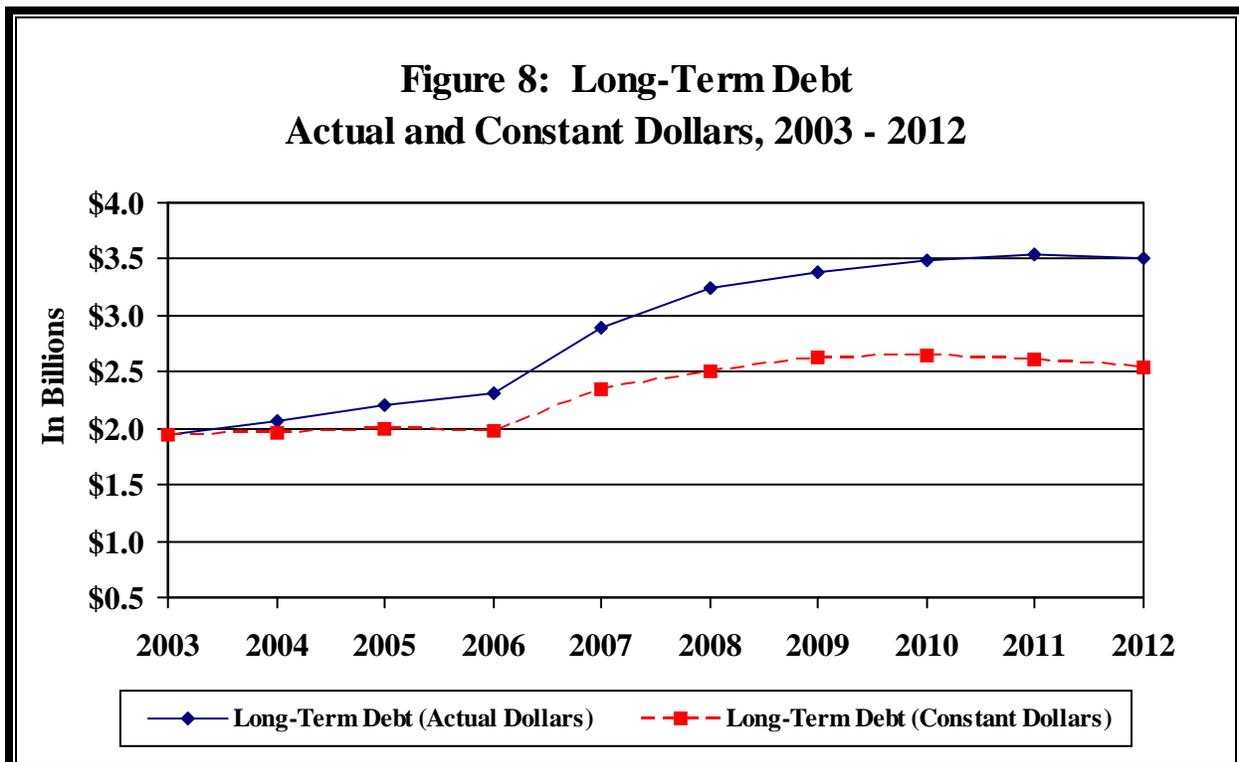
Outstanding Long-Term Indebtedness

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 2012, Minnesota counties reported outstanding long-term debt of \$3.5 billion.⁶ This represents a decrease of 1 percent from long-term debt reported in 2011. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$243.1 million was other long-term debt.

Ten-Year Trends

Between 2011 and 2012, long-term debt decreased by 1 percent. This represents the only year-to-year decrease in long-term debt during the ten-year period of 2003 to 2012. In actual dollars, outstanding long-term debt increased 81 percent over this period. When adjusted for inflation, outstanding long-term indebtedness increased 31 percent over this period. When compared to the 4 percent decrease in constant total revenues during this period, the trend suggests that counties issued long-term debt to finance capital expenditures.⁷ As a result of the increase in long-term debt, interest and principal payments increased 101 percent in actual dollars, and 46 percent in constant dollars, over the ten-year period.



⁶Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

⁷Counties 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 activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information than governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. 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 nonoperating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are housing and redevelopment authorities and hospitals/nursing homes.

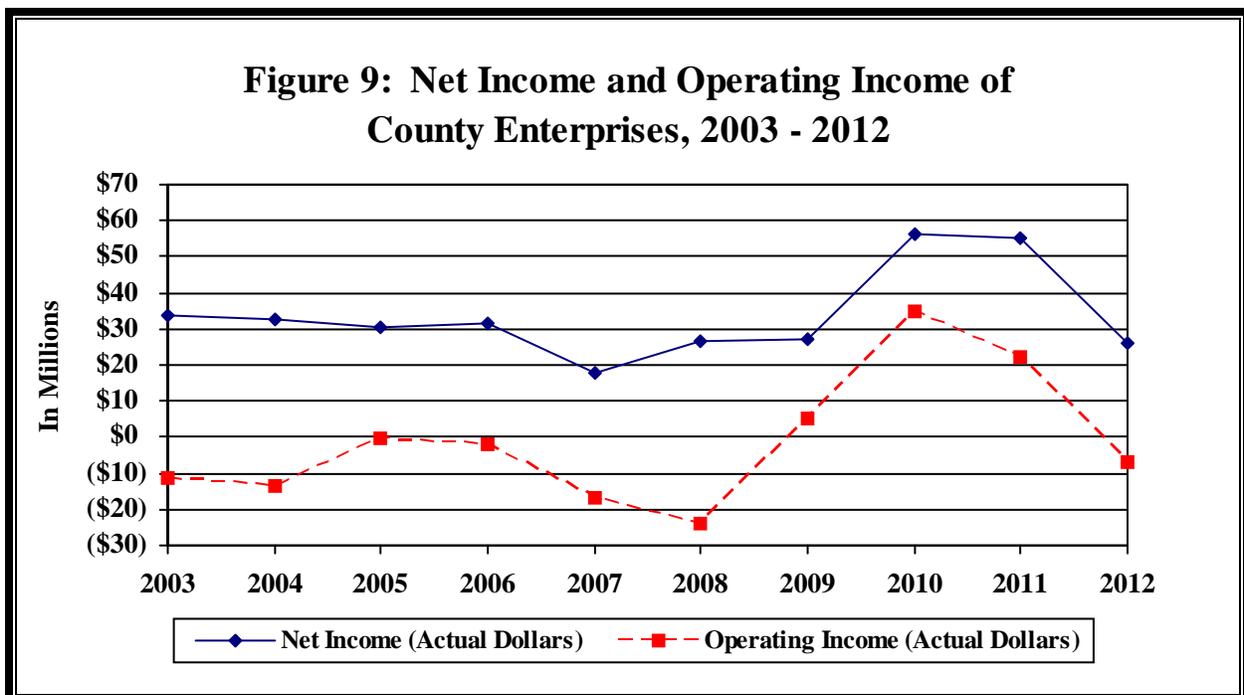
Current Trends

Minnesota county enterprises reported operating losses of \$6.9 million in 2012. This represents a decrease of 131 percent from the operating income of \$22.0 million reported in 2011. The net income of county enterprises totaled \$26.0 million in 2012. This represents a decrease of 53 percent from 2011.

The Hennepin County Medical Center (HCMC) accounted for the large decreases in operating and net income. The HCMC trends often affect statewide trends because its operating revenues and expenses are greater than all other county enterprises combined. If the HCMC is removed from the analysis in 2011 and 2012, operating income still shows a decrease of 91 percent, but net income shows an increase of 16 percent.

Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2003 to 2012 (includes the HCMC).

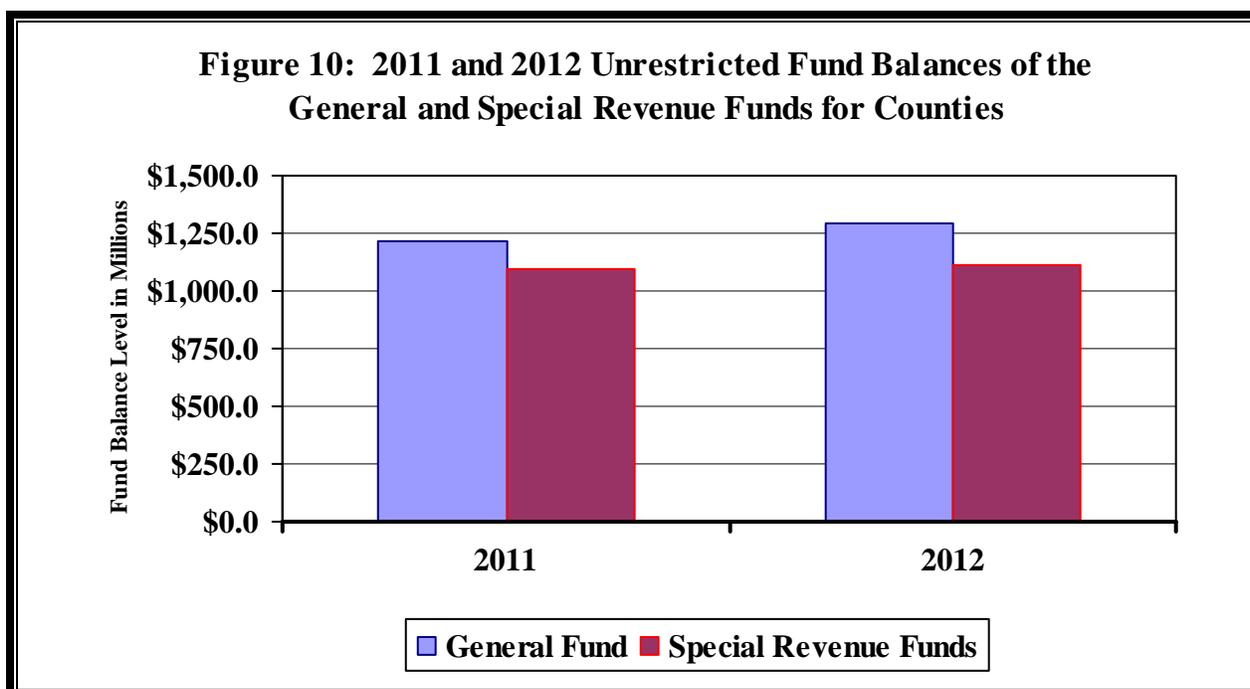


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of General Fund and Special Revenue Funds totaled \$2.4 billion in 2012. This represents an increase of 4 percent over 2011. 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. The average unrestricted fund balances as a percent of current expenditures for counties was 51 percent in 2012 compared to 50 percent for unreserved fund balances as a percent of total current expenditures in 2011. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 10 percent (Faribault County) to 116 percent (Mower County).

The Office of the State Auditor recommends that counties maintain an unrestricted 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).⁸ 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). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions, and to provide a way for officials and the public to evaluate fund balances.⁹ Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 69).

Figure 10 below shows the unrestricted fund balances for the General Fund and Special Revenue Funds by type.



⁸ Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

⁹ The Office of the State Auditor has issued a Statement of Position (SOP) on Local Government Fund Balances. See: http://www.auditor.state.mn.us/other/Statements/fundbalances_postGASB54_1012_statement.pdf.

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2008 through 2012

	<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		2011/2012	5-Year
											% Increase	Change
											[Decrease]	
Population (2012 Population Estimates) [1]	5,287,976		5,300,942		5,303,925		5,332,246		5,368,972		0.7%	1.5%
Net Taxable Tax Capacity	\$6,031,110,429		\$6,245,966,691		\$6,294,461,241		\$6,033,305,302		\$5,257,430,954		-12.9%	-12.8%
2011 Net Tax Levy (Collectible in 2012)	2,278,321,992		2,399,745,350		2,456,210,445		2,479,483,766		2,490,111,217		0.4%	9.3%
REVENUES												
	AMOUNT	%										
Taxes	\$2,415,098,571	43.3%	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	\$2,677,371,337	45.3%	\$2,815,987,359	47.2%	5.2%	16.6%
Special Assessments	40,216,157	0.7%	41,317,736	0.7%	43,670,169	0.8%	45,161,841	0.8%	50,293,066	0.8%	11.4%	25.1%
Licenses and Permits	26,131,677	0.5%	26,067,258	0.5%	26,131,679	0.5%	26,986,227	0.5%	29,517,977	0.5%	9.4%	13.0%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	93,804,273	1.7%	130,555,586	2.3%	149,800,819	2.6%	188,522,182	3.2%	162,005,218	2.7%	-14.1%	72.7%
Human Services	453,671,663	8.1%	421,560,773	7.4%	419,845,501	7.3%	398,512,007	6.7%	395,356,226	6.6%	-0.8%	-12.9%
Disaster	15,091,333	0.3%	21,492,469	0.4%	22,919,696	0.4%	24,027,560	0.4%	32,844,494	0.6%	36.7%	117.6%
All Other	110,557,352	2.0%	139,085,728	2.4%	156,683,991	2.7%	164,249,319	2.8%	134,831,689	2.3%	-17.9%	22.0%
Total Federal Grants	673,124,621	12.1%	712,694,556	12.5%	749,250,007	13.0%	775,311,068	13.1%	725,037,627	12.2%	-6.5%	7.7%
State Grants												
Market Value Credit	129,537,480	2.3%	129,590,465	2.3%	79,374,472	1.4%	81,798,737	1.4%	13,901,815	0.2%	-83.0%	-89.3%
County Program Aid	160,826,575	2.9%	194,781,146	3.4%	165,269,120	2.9%	161,102,328	2.7%	161,106,451	2.7%	0.0%	0.2%
Disparity Reduction Aid	10,716,935	0.2%	10,940,806	0.2%	9,341,375	0.2%	11,770,690	0.2%	9,777,238	0.2%	-16.9%	-8.8%
Streets and Highways	420,829,393	7.5%	483,275,153	8.5%	515,543,515	8.9%	575,675,311	9.7%	579,734,904	9.7%	0.7%	37.8%
Human Services	427,256,195	7.7%	334,404,500	5.9%	322,725,758	5.6%	339,495,632	5.7%	330,394,770	5.5%	-2.7%	-22.7%
PERA Aid	8,066,571	0.1%	8,136,447	0.1%	8,180,932	0.1%	8,462,700	0.1%	8,306,370	0.1%	-1.8%	3.0%
Police Aid	18,894,508	0.3%	16,907,875	0.3%	17,157,779	0.3%	18,809,791	0.3%	16,941,503	0.3%	-9.9%	-10.3%
All Other	224,526,030	4.0%	267,631,494	4.7%	279,302,040	4.8%	207,542,484	3.5%	255,704,890	4.3%	23.2%	13.9%
Total State Grants	1,400,653,687	25.1%	1,445,667,886	25.4%	1,396,894,991	24.2%	1,404,657,673	23.7%	1,375,867,941	23.1%	-2.0%	-1.8%
Local Unit Grants	131,939,801	2.4%	99,174,664	1.7%	110,527,270	1.9%	134,482,964	2.3%	129,645,054	2.2%	-3.6%	-1.7%
Total Intergovernmental Revenues	\$2,205,718,109	39.5%	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	\$2,314,451,705	39.1%	\$2,230,550,622	37.4%	-3.6%	1.1%
Charges for Services	509,545,720	9.1%	523,650,262	9.2%	543,329,840	9.4%	543,193,607	9.2%	571,095,591	9.6%	5.1%	12.1%
Fines and Forfeits	8,598,938	0.2%	8,505,466	0.1%	7,652,524	0.1%	8,277,616	0.1%	7,797,024	0.1%	-5.8%	-9.3%
Interest Earnings	149,588,008	2.7%	66,293,476	1.2%	50,144,195	0.9%	78,117,939	1.3%	49,407,938	0.8%	-36.8%	-67.0%
All Other Revenues	224,070,108	4.0%	229,814,119	4.0%	214,351,962	3.7%	223,072,093	3.8%	205,119,278	3.4%	-8.0%	-8.5%
Total Revenues	\$5,578,967,288	100.0%	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	\$5,916,632,365	100.0%	\$5,959,768,855	100.0%	0.7%	6.8%
Other Financing Sources												
Borrowing												
Bonds Issued	576,870,445		499,489,479		434,054,408		289,888,094		333,745,462			
Other Long-Term Debt	6,414,575		9,073,146		14,378,209		11,279,107		30,626,212			
Short-Term Debt	9,650,000		2,932		290,688		20,515		-			
Total Borrowing	592,935,020		508,565,557		448,723,305		301,187,716		364,371,674			
Other Sources	23,365,733		12,322,631		11,934,760		16,555,133		5,574,473			
Transfers From - Enterprise Funds	10,477,962		15,085,060		7,064,792		13,321,804		8,690,471			
- Governmental Funds	165,886,451		156,813,299		161,369,517		231,526,290		187,595,335			
Total Revenues and Other Financing Sources	\$6,371,632,454		\$6,392,754,210		\$6,404,155,725		\$6,479,223,308		\$6,526,000,808			

Footnote: [1] The population estimates are provided by the State Demographer.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2008 through 2012

EXPENDITURES	2008		2009		2010		2011		2012		2011/2012	5-Year
	AMOUNT	%	% Increase [Decrease]	Change								
General Government - Current Expenditures	\$1,027,006,941	16.5%	\$879,099,418	15.1%	\$931,056,660	15.6%	\$888,142,467	14.8%	\$900,366,483	15.0%	1.4%	-12.3%
- Capital Outlay	131,636,875	2.1%	104,259,556	1.8%	96,785,618	1.6%	106,107,736	1.8%	66,020,798	1.1%	-37.8%	-49.8%
Total General Government	1,158,643,816	18.6%	983,358,974	16.9%	1,027,842,278	17.2%	994,250,203	16.6%	966,387,281	16.1%	-2.8%	-16.6%
Public Safety - Sheriff	468,017,512	7.5%	485,196,946	8.4%	491,839,247	8.2%	497,230,683	8.3%	542,878,889	9.0%	9.2%	16.0%
- Corrections	467,398,435	7.5%	413,928,555	7.1%	411,944,645	6.9%	433,572,286	7.2%	425,516,319	7.1%	-1.9%	-9.0%
- All Other	59,234,314	1.0%	76,374,187	1.3%	81,621,110	1.4%	72,172,495	1.2%	62,200,257	1.0%	-13.8%	5.0%
- Capital Outlay	143,660,239	2.3%	82,295,455	1.4%	43,329,528	0.7%	31,815,242	0.5%	31,796,811	0.5%	-0.1%	-77.9%
Total Public Safety	1,138,310,500	18.3%	1,057,795,143	18.2%	1,028,734,530	17.2%	1,034,790,706	17.3%	1,062,392,276	17.7%	2.7%	-6.7%
Streets and Highways - Administration	58,229,441	0.9%	56,573,843	1.0%	60,596,082	1.0%	53,951,625	0.9%	55,775,550	0.9%	3.4%	-4.2%
- Maintenance	299,475,271	4.8%	308,718,573	5.3%	338,699,399	5.7%	328,468,027	5.5%	386,142,489	6.4%	17.6%	28.9%
- Capital Outlay	673,213,440	10.8%	660,909,006	11.4%	627,319,753	10.5%	726,865,519	12.1%	714,961,581	11.9%	-1.6%	6.2%
Total Streets and Highways	1,030,918,152	16.6%	1,026,201,422	17.7%	1,026,615,234	17.2%	1,109,285,171	18.5%	1,156,879,620	19.2%	4.3%	12.2%
Sanitation - Current Expenditures	93,078,450	1.5%	85,803,046	1.5%	83,011,685	1.4%	87,887,057	1.5%	89,077,242	1.5%	1.4%	-4.3%
- Capital Outlay	710,025	0.0%	1,727,675	0.0%	4,366,440	0.1%	6,727,022	0.1%	1,830,451	0.0%	-72.8%	157.8%
Total Sanitation	93,788,475	1.5%	87,530,721	1.5%	87,378,125	1.5%	94,614,079	1.6%	90,907,693	1.5%	-3.9%	-3.1%
Human Services - Income Maintenance	549,378,306	8.8%	469,189,964	8.1%	455,064,814	7.6%	457,878,402	7.7%	469,573,486	7.8%	2.6%	-14.5%
- Social Services	1,039,294,560	16.7%	975,885,295	16.8%	986,386,698	16.5%	962,327,815	16.1%	994,818,575	16.6%	3.4%	-4.3%
- All Other	88,315,634	1.4%	90,163,964	1.6%	74,832,301	1.3%	70,409,883	1.2%	47,028,850	0.8%	-33.2%	-46.7%
- Capital Outlay	15,785,356	0.3%	6,007,816	0.6%	6,497,097	0.1%	15,945,460	0.3%	2,599,887	0.0%	-83.7%	-83.5%
Total Human Services	1,692,773,856	27.2%	1,541,247,039	26.5%	1,522,780,910	25.5%	1,506,561,560	25.2%	1,514,020,798	25.2%	0.5%	-10.6%
Health - Current Expenditures	241,361,276	3.9%	259,806,723	4.5%	321,773,690	5.4%	292,654,064	4.9%	267,545,720	4.5%	-8.6%	10.8%
- Capital Outlay	30,563,209	0.5%	1,716,472	0.0%	235,157	0.0%	903,227	0.0%	10,984,676	0.2%	1116.2%	-64.1%
Total Health	271,924,485	4.4%	261,523,195	4.5%	322,008,847	5.4%	293,557,291	4.9%	278,530,396	4.6%	-5.1%	2.4%
Culture and Recreation												
Libraries - Current Expenditures	129,052,991	2.1%	126,127,985	2.2%	131,278,536	2.2%	130,406,277	2.2%	129,673,404	2.2%	-0.6%	0.5%
- Capital Outlay	9,770,141	0.2%	37,088,847	0.6%	25,971,065	0.4%	11,632,727	0.2%	7,558,680	0.1%	-35.0%	-22.6%
Parks and Recreation - Current Expenditures	66,594,807	1.1%	54,475,195	0.9%	65,153,819	1.1%	64,591,503	1.1%	65,217,393	1.1%	1.0%	-2.1%
- Capital Outlay	12,498,296	0.2%	9,318,099	0.2%	13,353,588	0.2%	8,204,832	0.1%	14,367,121	0.2%	75.1%	15.0%
Total Culture and Recreation	217,916,235	3.5%	227,010,126	3.9%	235,757,008	3.9%	214,835,339	3.6%	216,816,598	3.6%	0.9%	-0.5%
Conservation of Natural Resources - Current Expenditures	85,427,914	1.4%	84,193,384	1.4%	81,886,642	1.4%	91,750,969	1.5%	103,061,904	1.7%	12.3%	20.6%
- Capital Outlay	1,160,024	0.0%	433,046	0.0%	1,464,467	0.0%	946,463	0.0%	1,349,234	0.0%	42.6%	16.3%
Total Conservation of Natural Resources	86,587,938	1.4%	84,626,430	1.5%	83,351,109	1.4%	92,697,432	1.5%	104,411,138	1.7%	12.6%	20.6%
Housing and Economic Development - Current Expenditures	104,277,342	1.7%	149,781,931	2.6%	139,574,469	2.3%	163,226,611	2.7%	154,617,998	2.6%	-5.3%	48.3%
- Capital Outlay	7,058,902	0.1%	3,636,597	0.1%	1,009,146	0.0%	90,679,747	1.5%	75,042,490	1.2%	-17.2%	963.1%
Total Housing and Economic Development	111,336,244	1.8%	153,418,528	2.6%	140,583,615	2.4%	253,906,358	4.2%	229,660,488	3.8%	-9.5%	106.3%
All Other - Current Expenditures	17,090,007	0.3%	29,086,018	0.5%	163,268,029	2.7%	18,602,592	0.3%	11,250,887	0.2%	-39.5%	-34.2%
- Capital Outlay	19,397,981	0.3%	26,833,890	0.5%	21,818,440	0.4%	3,596,464	0.1%	7,021,875	0.1%	95.2%	-63.8%
Total All Other	36,487,988	0.6%	55,919,908	1.0%	185,086,469	3.1%	22,199,056	0.4%	18,272,762	0.3%	-17.7%	-49.9%
Debt Service - Principal Paid on Bonds	238,068,047	3.8%	204,955,568	3.5%	176,673,301	3.0%	222,455,027	3.7%	228,515,873	3.8%	2.7%	-4.0%
- Other Long-Term Debt	36,639,429	0.6%	12,856,897	0.2%	19,261,776	0.3%	24,812,914	0.4%	25,387,602	0.4%	2.3%	-30.7%
- Interest and Fiscal Charges	108,671,958	1.7%	111,476,305	1.9%	113,218,241	1.9%	120,146,145	2.0%	118,630,921	2.0%	-1.3%	9.2%
Total Current Expenditures	4,793,233,201	77.0%	4,544,405,027	78.2%	4,817,987,826	80.7%	4,613,272,756	77.1%	4,704,745,446	78.3%	2.0%	-1.8%
Total Capital Outlay	1,045,454,488	16.8%	934,226,459	16.1%	842,150,299	14.1%	1,003,424,439	16.8%	933,533,604	15.5%	-7.0%	-10.7%
Total Debt Service	383,379,434	6.2%	329,288,770	5.7%	309,153,318	5.2%	367,414,086	6.1%	372,534,396	6.2%	1.4%	-2.8%
Total Expenditures	\$6,222,067,123	100.0%	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	\$5,984,111,281	100.0%	\$6,010,813,446	100.0%	0.4%	-3.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	74,376,395		136,768,545		76,844,081		21,718,125		183,874,278			
Other Uses	105,441		172,711		17,510		9,149		819,472			
Transfers To - Enterprise Funds	12,831,665		8,600,158		11,456,291		22,071,791		25,608,774			
- Governmental Funds	165,886,451		156,813,299		161,369,517		231,526,290		187,595,335			
Total Expenditures and Other Financing Uses	\$6,475,267,075		\$6,110,274,969		\$6,218,978,842		\$6,259,436,636		\$6,408,711,305			

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*******CLASSIFICATION OF EQWP VI
REVENUES AND EXPENDITURES -
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2012 Population Estimates)	15,919	336,748	32,973	45,325	38,861	5,164	65,089
Net Taxable Tax Capacity	\$29,095,591	\$237,432,475	\$43,639,231	\$30,919,511	\$27,123,669	\$7,593,062	\$63,763,928
2011 Tax Levy (Payable 2012)	11,301,118	98,534,380	18,046,875	17,485,727	19,843,505	4,254,296	28,236,249
REVENUES							
Taxes	\$10,910,186	\$125,537,553	\$18,399,672	\$18,971,025	\$20,264,788	\$4,250,161	\$28,526,930
Special Assessments	1,513	-	172,843	2,371,780	368,670	221,159	595,444
Licenses and Permits	324,514	1,285,216	307,618	80,084	260,955	16,231	259,920
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,623,261	9,211,832	1,163,989	1,313,859	372,000	-	7,791,615
Human Services	1,449,018	18,041,080	3,445,480	5,727,749	2,720,697	485,702	3,759,391
Disaster	563,929	614,449	183,500	236,406	65,112	222,441	2,052,562
All Other	281,601	8,116,350	447,698	1,059,664	395,640	47,371	1,238,422
Total Federal Grants	3,917,809	35,983,711	5,240,667	8,337,678	3,553,449	755,514	14,841,990
State Grants							
County Program Aid	311,482	13,560,479	1,018,764	3,106,197	1,802,531	264,116	2,434,865
Market Value Credits	197,494	75,846	200,997	181,466	210,926	79,690	184,743
Disparity Reduction Aid	10,540	126	4,136	403	7,441	89,020	64,252
Streets and Highways	5,426,343	25,151,786	5,488,582	5,141,828	4,373,103	3,386,302	4,553,037
Human Services	1,165,879	16,866,895	3,446,456	4,508,801	2,194,502	718,995	9,088,166
PERA Aid	30,275	406,581	38,181	63,081	37,904	11,448	76,706
Police Aid	118,663	783,715	131,608	196,873	174,758	32,363	152,104
All Other	2,293,414	10,420,794	1,137,528	2,524,481	501,319	452,598	3,938,113
Total State Grants	9,554,090	67,266,222	11,466,252	15,723,130	9,302,484	5,034,532	20,491,986
Local Unit Grants	1,115,858	14,217,442	381,362	4,046,843	-	118,809	1,590,281
Total Intergovernmental Revenues	\$14,587,757	\$117,467,375	\$17,088,281	\$28,107,651	\$12,855,933	\$5,908,855	\$36,924,257
Charges for Services	1,604,396	32,475,447	3,090,700	7,442,918	2,914,097	824,801	9,551,889
Fines and Forfeits	-	671,706	71,056	154,459	39,951	6,660	84,689
Interest Earnings	353,444	2,921,088	246,568	513,512	76,261	53,695	1,353,160
All Other Revenues	2,486,126	14,179,081	2,960,116	1,923,977	703,626	310,668	2,085,935
Total Revenues	\$30,267,936	\$294,537,466	\$42,336,854	\$59,565,406	\$37,484,281	\$11,592,230	\$79,382,224
Other Financing Sources							
Borrowing							
Bonds Issued	-	30,829,159	5,512,422	-	-	-	-
Other Long-Term Debt	-	-	-	-	-	-	350,153
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	30,829,159	5,512,422	-	-	-	350,153
Other Sources	-	-	-	45,068	23,368	1,500	-
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	150,000
- Governmental Funds	1,995,333	17,869,236	3,508,904	671,810	2,510,561	-	1,056,193
Total Revenues and Other Financing Sources	\$32,263,269	\$343,690,861	\$51,358,180	\$60,282,284	\$40,018,210	\$11,593,730	\$80,938,570

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$4,969,783	\$39,952,648	\$4,839,442	\$9,577,809	\$5,753,515	\$1,679,726	\$6,756,548
	- Capital Outlay	-	3,115,423	-	302,315	-	-	1,483,910
	Total General Government	4,969,783	43,068,071	4,839,442	9,880,124	5,753,515	1,679,726	8,240,458
Public Safety	- Sheriff	3,852,397	32,134,818	3,944,242	4,097,700	3,604,896	982,864	6,420,689
	- Corrections	2,582,933	21,454,553	3,169,229	3,001,314	3,640,624	48,601	5,244,639
	- All Other	278,673	3,273,594	224,972	1,415,833	205,575	132,656	233,989
	- Capital Outlay	-	382,493	-	-	55,889	-	1,266,617
	Total Public Safety	6,714,003	57,245,458	7,338,443	8,514,847	7,506,984	1,164,121	13,165,934
Streets and Highways	- Administration	443,781	990,602	368,797	2,426,804	256,213	364,815	426,298
	- Maintenance	4,370,302	10,131,230	4,935,039	7,817,873	3,438,201	1,409,718	5,936,556
	- Construction	6,424,344	69,245,759	5,782,367	-	3,914,200	2,571,262	14,733,163
	- Other Capital Outlay	-	-	-	-	-	-	755,933
	Total Streets and Highways	11,238,427	80,367,591	11,086,203	10,244,677	7,608,614	4,345,795	21,851,950
Sanitation	- Current Expenditures	566,804	4,509,247	2,129,879	3,266,613	228,446	193,188	1,858,936
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	566,804	4,509,247	2,129,879	3,266,613	228,446	193,188	1,858,936
Human Services	- Income Maintenance	1,724,206	34,902,520	3,141,007	4,822,081	3,394,119	647,756	4,471,125
	- Social Services	3,527,586	39,000,193	9,242,506	15,578,825	6,174,221	1,785,274	18,743,255
	- All Other	-	399,409	189,035	-	-	-	-
	- Capital Outlay	-	227,186	-	-	-	-	153,964
	Total Human Services	5,251,792	74,529,308	12,572,548	20,400,906	9,568,340	2,433,030	23,368,344
Health	- Current Expenditures	668,418	-	1,420,581	2,019,539	946,204	87,418	1,851,425
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	668,418	-	1,420,581	2,019,539	946,204	87,418	1,851,425
Culture and Recreation								
Libraries	- Current Expenditures	225,380	7,221,251	302,335	294,841	508,789	61,822	992,716
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	637,486	8,092,961	449,988	861,045	33,695	96,719	609,439
	- Capital Outlay	-	187,438	-	-	-	-	-
	Total Culture and Recreation	862,866	15,501,650	752,323	1,155,886	542,484	158,541	1,602,155
Conservation of Natural Resources	- Current Expenditures	1,841,999	570,286	855,040	1,486,046	420,544	292,185	1,377,626
	- Capital Outlay	-	-	-	-	-	-	118,341
	Total Conservation of Natural Resources	1,841,999	570,286	855,040	1,486,046	420,544	292,185	1,495,967
Housing and Economic Development	- Current Expenditures	63,159	17,802,728	434,757	411,023	428,499	33,344	272,814
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	63,159	17,802,728	434,757	411,023	428,499	33,344	272,814
All Other	- Current Expenditures	21,007	-	543,409	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	21,007	-	543,409	-	-	-	-
Debt Service	- Principal Paid on Bonds	365,000	17,085,000	536,650	7,220,000	3,215,000	70,000	1,881,000
	- Other Long-Term Debt	3,523	2,618,850	39,678	-	31,893	-	57,043
	- Interest and Fiscal Charges	54,089	9,031,549	197,924	600,962	437,487	30,868	869,422
	Total Current Expenditures	25,773,914	220,436,040	36,190,258	57,077,346	29,033,541	7,816,086	55,196,055
	Total Capital Outlay	6,424,344	73,158,299	5,782,367	302,315	3,970,089	2,571,262	18,511,928
	Total Debt Service	422,612	28,735,399	774,252	7,820,962	3,684,380	100,868	2,807,465
	Total Expenditures	\$32,620,870	\$322,329,738	\$42,746,877	\$65,200,623	\$36,688,010	\$10,488,216	\$76,515,448
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	5,427,900	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	1,007,483	-	-	-	-	105,951
	- Governmental Funds	1,995,333	17,869,236	3,508,904	671,810	2,510,561	-	1,056,193
	Total Expenditures and Other Financing Uses	\$34,616,203	\$341,206,457	\$51,683,681	\$65,872,433	\$39,198,571	\$10,488,216	\$77,677,592
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$8,169,659	\$33,364,204	\$5,436,701	\$17,670,268	\$9,341,185	\$2,071,165	\$13,369,996
Special Revenue Funds Unrestricted Fund Balance		7,520,595	43,301,879	14,775,739	16,634,717	10,880,521	4,431,001	1,958,736
Total		\$15,690,254	\$76,666,083	\$20,212,440	\$34,304,985	\$20,221,706	\$6,502,166	\$15,328,732
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.9%	34.8%	55.9%	60.1%	69.6%	83.2%	27.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2012 Population Estimates)	25,559	35,404	93,584	28,350	12,181	53,576	60,118
Net Taxable Tax Capacity	\$24,342,688	\$27,682,219	\$92,583,608	\$66,451,979	\$15,794,962	\$43,026,251	\$42,546,203
2011 Tax Levy (Payable 2012)	11,150,114	20,612,652	40,329,171	20,039,362	7,928,107	31,662,816	23,382,712
REVENUES							
Taxes	\$11,044,029	\$20,829,765	\$46,101,715	\$20,160,403	\$7,894,110	\$32,309,111	\$21,547,050
Special Assessments	807,484	514,504	297,938	1,753,671	726,011	253,384	532,672
Licenses and Permits	36,071	112,108	807,896	113,835	23,841	538,125	155,937
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	215,600	594,332	5,413,415	1,146,953	-	290,997	24,903
Human Services	1,800,670	3,702,266	3,948,323	2,580,804	1,058,531	2,454,139	3,869,839
Disaster	120,390	740,823	72,950	377,423	253,244	123,491	491,890
All Other	386,612	1,244,324	3,085,293	1,082,439	161,470	494,741	907,376
Total Federal Grants	2,523,272	6,281,745	12,519,981	5,187,619	1,473,245	3,363,368	5,294,008
State Grants							
County Program Aid	1,196,683	1,618,634	1,455,284	359,016	492,985	1,543,612	2,987,138
Market Value Credits	199,493	160,022	140,476	114,608	115,416	195,766	155,918
Disparity Reduction Aid	27,051	371,968	2,616	7,529	76,316	4,974	13,567
Streets and Highways	5,963,205	3,922,407	7,116,617	5,070,623	3,209,945	11,808,648	5,681,251
Human Services	2,257,395	3,345,465	4,616,802	2,703,228	937,225	2,058,920	4,212,778
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	60,950	165,589	488,676	213,054	58,253	255,125	181,231
All Other	1,128,855	1,725,145	2,223,475	2,348,381	514,591	2,659,872	6,000,921
Total State Grants	10,872,949	11,364,081	16,134,786	10,871,011	5,442,575	18,575,772	19,294,098
Local Unit Grants	187,675	686,284	1,424,247	1,250,855	224,804	311,867	67,108
Total Intergovernmental Revenues	\$13,583,896	\$18,332,110	\$30,079,014	\$17,309,485	\$7,140,624	\$22,251,007	\$24,655,214
Charges for Services	3,307,863	2,741,187	11,555,901	3,889,206	1,263,195	3,986,423	2,313,045
Fines and Forfeits	19,054	49,336	253,144	11,600	-	152,680	200,777
Interest Earnings	186,584	48,692	2,295,420	800,991	32,462	540,316	145,476
All Other Revenues	1,131,505	3,062,174	2,609,598	3,364,808	636,824	1,368,721	1,740,277
Total Revenues	\$30,116,486	\$45,689,876	\$94,000,626	\$47,403,999	\$17,717,067	\$61,399,767	\$51,290,448
Other Financing Sources							
Borrowing							
Bonds Issued	-	4,010,000	1,449,050	-	-	27,206,481	-
Other Long-Term Debt	-	-	155,628	-	98,291	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	4,010,000	1,604,678	-	98,291	27,206,481	-
Other Sources	140,904	-	1,042,373	-	10,484	93,633	-
Transfers From - Enterprise Funds	-	-	19,721	-	-	-	-
- Governmental Funds	172,693	408,253	4,507,480	584,184	-	1,260,931	122,000
Total Revenues and Other Financing Sources	\$30,430,083	\$50,108,129	\$101,174,878	\$47,988,183	\$17,825,842	\$89,960,812	\$51,412,448

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$3,772,053	\$6,201,542	\$16,646,916	\$6,053,697	\$3,488,439	\$9,738,008	\$10,493,495
	- Capital Outlay	52,472	-	3,609,799	-	-	315,897	1,470,332
	Total General Government	3,824,525	6,201,542	20,256,715	6,053,697	3,488,439	10,053,905	11,963,827
Public Safety	- Sheriff	1,810,870	4,138,159	15,148,400	7,701,995	1,748,168	4,828,251	4,114,040
	- Corrections	2,833,759	3,211,848	1,350,941	766,986	945,852	3,995,949	4,217,295
	- All Other	172,854	386,376	697,533	784,956	233,959	920,504	422,769
	- Capital Outlay	402,786	1,012,214	251,468	-	-	7,121,505	-
	Total Public Safety	5,220,269	8,748,597	17,448,342	9,253,937	2,927,979	16,866,209	8,754,104
Streets and Highways	- Administration	338,545	699,158	453,687	717,771	261,120	1,099,240	517,699
	- Maintenance	2,773,088	5,093,967	6,860,810	6,319,081	2,619,551	5,692,396	4,637,530
	- Construction	3,708,736	4,779,261	11,209,711	7,303,617	2,249,782	12,538,482	3,404,376
	- Other Capital Outlay	512,245	-	1,352,201	-	-	115,169	-
	Total Streets and Highways	7,332,614	10,572,386	19,876,409	14,340,469	5,130,453	19,445,287	8,559,605
Sanitation	- Current Expenditures	1,023,090	1,772,300	1,305,595	2,120,311	271,105	373,921	-
	- Capital Outlay	-	-	43,645	-	-	-	-
	Total Sanitation	1,023,090	1,772,300	1,349,240	2,120,311	271,105	373,921	-
Human Services	- Income Maintenance	2,280,669	3,755,170	3,013,743	3,179,733	1,567,356	2,716,752	4,286,266
	- Social Services	5,352,995	9,205,602	16,856,593	5,674,006	3,197,317	5,900,253	11,899,268
	- All Other	605,492	-	-	200,675	-	-	-
	- Capital Outlay	60,548	139,820	20,017	-	-	-	-
	Total Human Services	8,299,704	13,100,592	19,890,353	9,054,414	4,764,673	8,617,005	16,185,474
Health	- Current Expenditures	1,542,547	2,773,109	2,159,582	2,222,760	121,367	2,305,210	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,542,547	2,773,109	2,159,582	2,222,760	121,367	2,305,210	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	149,490	3,363,847	-	253,784	534,637	224,648
	- Capital Outlay	-	-	22,664	-	-	10,856	-
Parks and Recreation	- Current Expenditures	308,857	173,381	1,086,090	15,000	89,930	296,847	201,154
	- Capital Outlay	4,852	-	3,408,630	-	-	80,368	-
	Total Culture and Recreation	384,121	322,871	7,881,231	15,000	343,714	922,708	425,802
Conservation of Natural Resources	- Current Expenditures	763,179	1,091,447	2,476,758	2,254,906	1,386,484	835,779	536,914
	- Capital Outlay	-	-	-	3,420	-	-	-
	Total Conservation of Natural Resources	763,179	1,091,447	2,476,758	2,258,326	1,386,484	835,779	536,914
Housing and Economic Development	- Current Expenditures	31,693	622,267	45,200	37,500	50,720	1,067,784	178,574
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	31,693	622,267	45,200	37,500	50,720	1,067,784	178,574
All Other	- Current Expenditures	-	557,958	-	-	61,087	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	557,958	-	-	61,087	-	-
Debt Service	- Principal Paid on Bonds	-	3,215,000	2,855,000	-	-	5,281,281	1,118,136
	- Other Long-Term Debt	142,792	31,313	170,086	-	80,274	5,154,817	5,251
	- Interest and Fiscal Charges	14,179	809,260	964,395	-	13,775	2,222,443	284,798
	Total Current Expenditures	23,680,103	39,831,774	71,465,695	38,049,377	16,296,239	40,305,531	41,729,592
	Total Capital Outlay	4,741,639	5,931,295	19,918,135	7,307,037	2,249,782	20,182,277	4,874,708
	Total Debt Service	156,971	4,055,573	3,989,481	-	94,049	12,658,541	1,408,185
	Total Expenditures	\$28,578,713	\$49,818,642	\$95,373,311	\$45,356,414	\$18,640,070	\$73,146,349	\$48,012,485
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	20,486,344	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	952,931
	- Governmental Funds	172,693	408,253	4,507,480	584,184	-	1,260,931	122,000
	Total Expenditures and Other Financing Uses	\$28,751,406	\$50,226,895	\$99,880,791	\$45,940,598	\$18,640,070	\$94,893,624	\$49,087,416
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,744,519	\$9,932,216	\$23,034,488	\$19,410,309	\$3,268,014	\$17,097,910	\$6,050,739
Special Revenue Funds Unrestricted Fund Balance		10,038,141	6,718,629	10,654,617	18,061,503	9,932,516	12,030,618	7,248,712
Total		\$13,782,660	\$16,650,845	\$33,689,105	\$37,471,812	\$13,200,530	\$29,128,528	\$13,299,451
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.2%	41.8%	47.1%	98.5%	81.0%	72.3%	31.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2012 Population Estimates)	8,713	5,190	11,592	62,876	404,493	20,237	36,412
Net Taxable Tax Capacity	\$9,746,970	\$17,258,395	\$17,927,364	\$107,760,308	\$356,397,439	\$20,485,719	\$48,505,703
2011 Tax Levy (Payable 2012)	4,817,878	6,207,536	7,119,191	34,768,500	111,656,380	10,319,122	24,624,439
REVENUES							
Taxes	\$4,769,869	\$7,615,196	\$7,278,075	\$36,115,717	\$145,422,712	\$10,370,418	\$24,887,863
Special Assessments	499,822	41,388	778,381	609,522	-	177,957	240,493
Licenses and Permits	18,685	80,307	13,594	1,287,873	1,208,760	54,354	400,863
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	70,349	1,859,059	85,310	615,268	14,674,185	1,923,494	55,241
Human Services	1,219,321	419,340	747,671	4,982,561	21,179,218	1,108,196	2,139,315
Disaster	42,214	242,685	159,615	1,179,904	-	194,986	135,610
All Other	97,663	2,702,421	76,688	714,559	10,800,431	178,792	377,913
Total Federal Grants	1,429,547	5,223,505	1,069,284	7,492,292	46,653,834	3,405,468	2,708,079
State Grants							
County Program Aid	850,604	125,919	256,500	604,300	12,630,881	741,724	773,851
Market Value Credits	131,680	5,216	144,490	112,102	96,996	132,733	191,780
Disparity Reduction Aid	48,764	3,157	43,251	14,086	1,879	162,943	6,728
Streets and Highways	3,992,379	2,961,884	4,624,762	6,380,712	26,351,259	3,432,025	4,188,709
Human Services	719,398	417,571	908,338	6,979,572	17,220,695	1,052,598	2,256,255
PERA Aid	44,444	33,737	17,411	82,902	333,927	30,670	47,124
Police Aid	56,095	77,670	58,253	210,357	428,265	142,396	185,546
All Other	607,510	938,600	508,459	12,290,937	15,228,548	681,610	2,062,077
Total State Grants	6,450,874	4,563,754	6,561,464	26,674,968	72,292,450	6,376,699	9,712,070
Local Unit Grants	164,848	79,415	213,005	644,763	17,320,272	76,809	330,930
Total Intergovernmental Revenues	\$8,045,269	\$9,866,674	\$7,843,753	\$34,812,023	\$136,266,556	\$9,858,976	\$12,751,079
Charges for Services	2,626,070	939,088	532,099	6,010,876	34,396,629	2,854,996	6,041,041
Fines and Forfeits	3,594	16,748	6,681	82,796	153,638	12,103	128,485
Interest Earnings	144,230	283,530	112,882	237,123	5,929,235	46,013	227,046
All Other Revenues	1,554,122	1,289,835	806,097	2,565,726	6,907,183	682,054	1,411,227
Total Revenues	\$17,661,661	\$20,132,766	\$17,371,562	\$81,721,656	\$330,284,713	\$24,056,871	\$46,088,097
Other Financing Sources							
Borrowing							
Bonds Issued	-	9,660,000	-	-	-	-	7,387,199
Other Long-Term Debt	-	2,175,000	427,371	-	-	-	31,079
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	11,835,000	427,371	-	-	-	7,418,278
Other Sources							
Transfers From - Enterprise Funds	-	-	12,500	99,735	2,733,314	-	-
- Governmental Funds	645,011	500,000	67,500	1,553,047	14,443,084	-	3,798,832
Total Revenues and Other Financing Sources	\$18,306,672	\$32,579,761	\$17,921,248	\$83,392,353	\$347,565,307	\$24,070,058	\$57,305,207

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,459,222	\$4,513,563	\$1,997,637	\$11,938,631	\$56,650,362	\$3,853,454	\$6,312,261
	- Capital Outlay	25,433	150,370	-	271,071	1,268,782	32,100	5,558,181
	Total General Government	2,484,655	4,663,933	1,997,637	12,209,702	57,919,144	3,885,554	11,870,442
Public Safety	- Sheriff	2,214,612	2,085,907	1,269,840	7,742,725	18,136,833	3,637,234	5,179,933
	- Corrections	190,312	479,289	950,878	5,463,248	16,653,759	222,593	3,941,015
	- All Other	157,160	331,490	196,242	658,139	1,047,502	204,542	240,855
	- Capital Outlay	93,065	285,303	-	613,039	-	-	837,047
	Total Public Safety	2,655,149	3,181,989	2,416,960	14,477,151	35,838,094	4,064,369	10,198,850
Streets and Highways	- Administration	399,980	313,922	231,299	765,893	464,541	2,297,216	670,757
	- Maintenance	1,808,805	3,462,677	2,851,436	4,444,492	4,636,434	2,047,424	5,009,067
	- Construction	2,388,574	3,226,866	3,043,763	6,685,535	36,216,734	3,972,635	3,184,638
	- Other Capital Outlay	348,008	-	-	-	-	445,527	175,880
	Total Streets and Highways	4,945,367	7,003,465	6,126,498	11,895,920	43,150,384	6,930,127	9,040,342
Sanitation	- Current Expenditures	705,357	435,719	575,284	723,163	7,028,601	1,955,285	-
	- Capital Outlay	-	54,657	-	-	-	-	-
	Total Sanitation	705,357	490,376	575,284	723,163	7,028,601	1,955,285	-
Human Services	- Income Maintenance	1,416,692	466,707	1,064,260	5,246,614	22,634,891	1,540,941	2,435,797
	- Social Services	2,001,364	1,599,728	3,057,748	14,272,860	46,791,335	2,683,676	5,348,089
	- All Other	75,239	-	-	-	-	3,685	-
	- Capital Outlay	5,290	-	-	50,000	-	-	23,397
	Total Human Services	3,498,585	2,066,435	4,122,008	19,569,474	69,426,226	4,228,302	7,807,283
Health	- Current Expenditures	1,839,767	299,624	182,588	1,452,535	8,476,575	832,399	4,336,755
	- Capital Outlay	-	174,276	-	-	-	-	37,071
	Total Health	1,839,767	473,900	182,588	1,452,535	8,476,575	832,399	4,373,826
Culture and Recreation								
Libraries	- Current Expenditures	78,941	131,109	56,967	537,412	11,999,967	118,381	759,991
	- Capital Outlay	-	-	-	-	-	-	97,012
Parks and Recreation	- Current Expenditures	266,776	595,903	74,459	178,771	9,350,376	102,265	661,530
	- Capital Outlay	-	1,436,880	-	-	-	-	725,871
	Total Culture and Recreation	345,717	2,163,892	131,426	716,183	21,350,343	220,646	2,244,404
Conservation of Natural Resources	- Current Expenditures	1,088,606	410,397	663,899	12,330,356	4,922,539	267,028	696,944
	- Capital Outlay	-	-	-	-	-	-	24,295
	Total Conservation of Natural Resources	1,088,606	410,397	663,899	12,330,356	4,922,539	267,028	721,239
Housing and Economic Development	- Current Expenditures	3,100	445,934	-	63,182	20,239,062	-	54,701
	- Capital Outlay	-	-	-	-	2,073	-	-
	Total Housing and Economic Development	3,100	445,934	-	63,182	20,241,135	-	54,701
All Other	- Current Expenditures	-	109,446	146,991	29,792	-	-	-
	- Capital Outlay	-	1,628,477	-	-	-	-	-
	Total All Other	-	1,737,923	146,991	29,792	-	-	-
Debt Service	- Principal Paid on Bonds	20,000	-	-	3,717,500	5,625,000	260,000	4,475,000
	- Other Long-Term Debt	-	-	169,222	74,098	-	7,110	478,670
	- Interest and Fiscal Charges	8,223	376,578	28,176	1,889,927	2,273,650	125,506	1,857,799
	Total Current Expenditures	14,705,933	15,681,415	13,319,528	65,847,813	230,865,452	17,933,448	35,647,695
	Total Capital Outlay	2,860,370	6,956,829	3,043,763	7,619,645	37,487,589	4,450,262	10,663,392
	Total Debt Service	28,223	376,578	197,398	5,681,525	7,898,650	392,616	6,811,469
	Total Expenditures	\$17,594,526	\$23,014,822	\$16,560,689	\$79,148,983	\$276,251,691	\$22,776,326	\$53,122,556
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	7,322,512
Other Uses		591,793	-	-	-	-	-	-
Transfers To	- Enterprise Funds	1,947,277	-	31,381	349,735	11,185,269	-	-
	- Governmental Funds	645,011	500,000	67,500	1,553,047	14,443,084	-	3,798,832
	Total Expenditures and Other Financing Uses	\$20,778,607	\$23,514,822	\$16,659,570	\$81,051,765	\$301,880,044	\$22,776,326	\$64,243,900
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,772,381	\$9,764,644	\$6,186,438	\$17,527,595	\$64,193,932	\$6,634,054	\$10,004,390
Special Revenue Funds Unrestricted Fund Balance		6,196,911	1,116,946	850,546	12,561,490	180,534,763	8,084,122	12,840,059
	Total	\$8,969,292	\$10,881,590	\$7,036,984	\$30,089,085	\$244,728,695	\$14,718,176	\$22,844,449
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		61.0%	69.4%	52.8%	45.7%	106.0%	82.1%	64.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2012 Population Estimates)	14,280	20,837	31,027	46,331	5,950	1,180,138	18,839
Net Taxable Tax Capacity	\$20,889,697	\$23,114,734	\$30,318,330	\$56,470,812	\$9,466,622	\$1,251,745,241	\$15,253,220
2011 Tax Levy (Payable 2012)	8,815,409	8,080,032	19,121,693	26,657,832	5,235,767	601,637,165	9,745,103
REVENUES							
Taxes	\$8,712,377	\$7,991,799	\$19,005,885	\$26,959,798	\$5,432,960	\$730,660,657	\$9,780,992
Special Assessments	2,069,861	-	1,670,999	24,883	212,793	-	-
Licenses and Permits	730	72,670	134,192	269,000	4,245	6,499,196	60,220
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	131,527	260,847	57,971	596,516	25,732	9,985,807	852,568
Human Services	-	1,218,069	2,160,062	2,828,571	569,130	113,379,684	1,124,242
Disaster	16,922	45,912	261,250	155,504	368,744	2,471,749	115,888
All Other	8,429	280,595	1,053,466	428,925	66,509	38,970,681	305,841
Total Federal Grants	156,878	1,805,423	3,532,749	4,009,516	1,030,115	164,807,921	2,398,539
State Grants							
County Program Aid	457,544	817,962	1,381,865	1,326,881	124,611	18,333,110	906,225
Market Value Credits	165,369	197,968	210,910	276,465	85,075	248,483	179,877
Disparity Reduction Aid	71,731	113,601	46,248	29,144	6,128	309,143	135,769
Streets and Highways	5,681,424	4,063,522	6,766,721	6,767,868	5,112,173	40,045,752	7,493,493
Human Services	33,571	870,079	2,208,338	2,828,969	429,278	49,720,021	1,620,253
PERA Aid	13,448	26,020	44,126	61,725	12,568	2,830,743	24,781
Police Aid	55,556	116,506	155,880	237,865	38,835	2,275,632	81,446
All Other	453,098	806,870	3,305,533	2,263,419	373,093	43,667,651	1,295,254
Total State Grants	6,931,741	7,012,528	14,119,621	13,792,336	6,181,761	157,430,535	11,737,098
Local Unit Grants	36,260	3,061	162,684	347,393	112,806	53,812,219	369,521
Total Intergovernmental Revenues	\$7,124,879	\$8,821,012	\$17,815,054	\$18,149,245	\$7,324,682	\$376,050,675	\$14,505,158
Charges for Services	1,389,180	2,475,869	4,162,892	3,869,981	1,021,912	122,054,205	2,440,661
Fines and Forfeits	26,816	9,270	26,436	20,390	6,145	1,742,784	9,299
Interest Earnings	57,210	57,001	184,218	213,191	14,156	9,911,877	185,470
All Other Revenues	324,574	1,038,406	1,165,872	2,084,284	347,273	28,572,369	402,065
Total Revenues	\$19,705,627	\$20,466,027	\$44,165,548	\$51,590,772	\$14,364,166	\$1,275,491,763	\$27,383,865
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	6,323,901	-	65,475,697	-
Other Long-Term Debt	-	32,662	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	32,662	-	6,323,901	-	65,475,697	-
Other Sources	-	-	109,527	5,067	-	1,487,416	7,377
Transfers From - Enterprise Funds	-	-	1,072,587	-	-	-	-
- Governmental Funds	577,936	-	6,624,421	772,676	10,200	64,182,162	-
Total Revenues and Other Financing Sources	\$20,283,563	\$20,498,689	\$51,972,083	\$58,692,416	\$14,374,366	\$1,406,637,038	\$27,391,242

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,587,796	\$3,606,056	\$6,184,282	\$8,898,591	\$2,471,769	\$187,228,608	\$3,669,927
	- Capital Outlay	-	-	141,501	-	1,550,512	3,857,045	-
	Total General Government	2,587,796	3,606,056	6,325,783	8,898,591	4,022,281	191,085,653	3,669,927
Public Safety	- Sheriff	1,776,353	2,583,469	9,870,283	5,353,469	1,291,999	87,841,902	1,728,071
	- Corrections	1,615,313	1,380,299	3,452,648	5,371,857	133,725	104,251,339	1,516,289
	- All Other	208,948	-	472,891	698,057	106,052	16,958,654	362,219
	- Capital Outlay	-	-	55,629	-	-	2,179,749	4,143
	Total Public Safety	3,600,614	3,963,768	13,851,451	11,423,383	1,531,776	211,231,644	3,610,722
Streets and Highways	- Administration	206,282	430,198	317,202	713,217	225,637	4,176,487	246,293
	- Maintenance	3,316,790	2,502,951	4,204,794	4,533,483	1,984,277	31,586,464	4,203,978
	- Construction	3,645,127	3,278,103	7,411,437	8,947,520	3,092,496	49,613,017	4,818,696
	- Other Capital Outlay	-	255,068	-	-	-	10,393,976	-
	Total Streets and Highways	7,168,199	6,466,320	11,933,433	14,194,220	5,302,410	95,769,944	9,268,967
Sanitation	- Current Expenditures	392,113	646,350	356,505	875,699	532,096	-	790,332
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	392,113	646,350	356,505	875,699	532,096	-	790,332
Human Services	- Income Maintenance	-	1,579,439	2,466,218	3,297,769	667,222	171,773,072	1,208,492
	- Social Services	1,959,075	2,331,533	5,139,828	6,942,062	1,189,185	269,534,104	2,694,930
	- All Other	-	-	-	-	21,100	-	-
	- Capital Outlay	-	-	-	-	-	232,918	-
	Total Human Services	1,959,075	3,910,972	7,606,046	10,239,831	1,877,507	441,540,094	3,903,422
Health	- Current Expenditures	-	1,540,110	3,159,918	2,631,962	96,505	94,647,649	1,659,533
	- Capital Outlay	-	-	-	-	-	245,744	-
	Total Health	-	1,540,110	3,159,918	2,631,962	96,505	94,893,393	1,659,533
Culture and Recreation								
Libraries	- Current Expenditures	176,859	206,447	252,000	436,452	60,543	66,013,365	126,690
	- Capital Outlay	-	-	-	-	-	7,327,256	-
Parks and Recreation	- Current Expenditures	151,041	111,488	143,651	170,950	36,540	2,403,499	229,945
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	327,900	317,935	395,651	607,402	97,083	75,744,120	356,635
Conservation of Natural Resources	- Current Expenditures	1,893,040	584,393	1,021,242	681,134	345,754	-	398,171
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,893,040	584,393	1,021,242	681,134	345,754	-	398,171
Housing and Economic Development	- Current Expenditures	88,435	36,510	400,000	108,427	35,083	49,878,411	116,103
	- Capital Outlay	-	-	-	-	-	15,426,160	-
	Total Housing and Economic Development	88,435	36,510	400,000	108,427	35,083	65,304,571	116,103
All Other	- Current Expenditures	186,408	44,380	-	-	-	-	348,268
	- Capital Outlay	-	291,734	-	-	-	-	-
	Total All Other	186,408	336,114	-	-	-	-	348,268
Debt Service	- Principal Paid on Bonds	690,000	165,000	855,000	1,717,481	-	75,236,441	165,000
	- Other Long-Term Debt	17,430	32,778	412,547	13,401	-	3,309,473	245,000
	- Interest and Fiscal Charges	474,496	72,051	678,875	246,583	161,902	47,146,561	608,276
	Total Current Expenditures	14,558,453	17,583,623	37,441,462	40,713,129	9,197,487	1,086,293,554	19,299,241
	Total Capital Outlay	3,645,127	3,824,905	7,608,567	8,947,520	4,643,008	89,275,865	4,822,839
	Total Debt Service	1,181,926	269,829	1,946,422	1,977,465	161,902	125,692,475	1,018,276
	Total Expenditures	\$19,385,506	\$21,678,357	\$46,996,451	\$51,638,114	\$14,002,397	\$1,301,261,894	\$25,140,356
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	64,879,334	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	577,936	-	6,624,421	772,676	10,200	64,182,162	-
	Total Expenditures and Other Financing Uses	\$19,963,442	\$21,678,357	\$53,620,872	\$52,410,790	\$14,012,597	\$1,430,323,390	\$25,140,356
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,786,781	\$1,990,340	\$11,432,371	\$18,903,938	\$1,380,067	\$145,966,144	\$3,919,593
Special Revenue Funds Unrestricted Fund Balance		-335,904	4,593,045	10,142,426	10,776,098	3,567,024	169,132,402	7,630,821
Total		\$1,450,877	\$6,583,385	\$21,574,797	\$29,680,036	\$4,947,091	\$315,098,546	\$11,550,414
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		10.0%	37.4%	57.6%	72.9%	53.8%	29.0%	59.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2012 Population Estimates)	20,359	38,235	45,199	10,279	16,011	42,315	4,496
Net Taxable Tax Capacity	\$33,925,265	\$26,833,564	\$60,633,118	\$20,702,461	\$10,886,491	\$46,057,132	\$8,293,597
2011 Tax Levy (Payable 2012)	11,660,847	15,458,846	29,416,182	8,651,567	10,651,129	28,118,471	2,998,661
REVENUES							
Taxes	\$11,814,205	\$15,462,253	\$30,855,104	\$9,382,868	\$10,811,110	\$28,164,948	\$3,032,579
Special Assessments	2,409,052	38,187	1,246,356	891,880	71,700	3,063,122	81,186
Licenses and Permits	127,460	290,539	73,883	12,370	69,903	407,932	5,115
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	67,837	2,055,836	1,427	175,539	1,121,355	899,274	-
Human Services	1,660,989	2,482,140	3,072,240	712,786	1,749,775	3,414,029	381,192
Disaster	61,835	386,014	490,417	89,355	400,426	61,993	404,071
All Other	150,035	350,583	2,830,864	207,063	374,723	613,583	120,742
Total Federal Grants	1,940,696	5,274,573	6,394,948	1,184,743	3,646,279	4,988,879	906,005
State Grants							
County Program Aid	273,058	1,570,555	1,066,845	175,958	772,967	1,553,284	164,302
Market Value Credits	78,298	239,225	115,080	164,558	219,313	219,834	63,766
Disparity Reduction Aid	-	41,617	162,776	51,422	4,274	20,733	4,455
Streets and Highways	4,540,957	4,175,214	9,253,984	5,844,793	3,017,151	6,184,290	4,059,336
Human Services	1,353,953	4,045,247	3,745,885	914,494	1,269,712	3,591,002	234,786
PERA Aid	41,224	37,531	82,819	18,535	47,301	73,608	13,875
Police Aid	104,639	129,451	443,907	79,771	120,820	213,593	32,363
All Other	1,223,759	1,085,450	12,765,200	934,790	519,383	1,529,244	593,763
Total State Grants	7,615,888	11,324,290	27,636,496	8,184,321	5,970,921	13,385,588	5,166,646
Local Unit Grants	83,999	5,163	453,881	570,135	57,376	165,825	145,483
Total Intergovernmental Revenues	\$9,640,583	\$16,604,026	\$34,485,325	\$9,939,199	\$9,674,576	\$18,540,292	\$6,218,134
Charges for Services	2,340,618	2,615,973	5,566,345	1,219,136	2,747,646	12,123,159	866,152
Fines and Forfeits	71,654	83,065	77,417	32,362	8,168	133,279	3,950
Interest Earnings	131,548	110,943	1,170,145	330,385	39,453	321,791	103,814
All Other Revenues	2,050,336	1,317,419	6,312,628	1,961,667	2,163,487	2,975,836	1,055,856
Total Revenues	\$28,585,456	\$36,522,405	\$79,787,203	\$23,769,867	\$25,586,043	\$65,730,359	\$11,366,786
Other Financing Sources							
Borrowing							
Bonds Issued	5,905,476	3,212,964	-	-	2,893,961	3,081,937	-
Other Long-Term Debt	102,242	-	-	-	84,508	1,998,583	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	6,007,718	3,212,964	-	-	2,978,469	5,080,520	-
Other Sources	-	9,916	4,565	-	5,612	85,217	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	252,330	-	1,762,532	158,074	57,000	1,155,631	1,448
Total Revenues and Other Financing Sources	\$34,845,504	\$39,745,285	\$81,554,300	\$23,927,941	\$28,627,124	\$72,051,727	\$11,368,234

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$3,631,249	\$6,131,329	\$14,656,701	\$2,997,819	\$3,548,115	\$8,079,178	\$2,166,609
	- Capital Outlay	8,335	20,844	-	625,754	54,353	-	985,833
	Total General Government	3,639,584	6,152,173	14,656,701	3,623,573	3,602,468	8,079,178	3,152,442
Public Safety	- Sheriff	2,442,985	5,778,554	5,957,550	1,292,827	1,767,591	5,744,466	847,028
	- Corrections	2,237,147	987,909	4,483,692	883,706	2,855,289	6,547,562	236,033
	- All Other	252,378	415,179	873,128	183,556	501,564	528,142	80,938
	- Capital Outlay	122,275	524,060	-	1,259,815	192,443	-	11,898
	Total Public Safety	5,054,785	7,705,702	11,314,370	3,619,904	5,316,887	12,820,170	1,175,897
Streets and Highways	- Administration	331,551	264,942	506,306	329,986	213,687	721,126	386,586
	- Maintenance	4,250,843	2,365,815	11,059,809	2,408,808	1,740,275	3,914,474	2,530,515
	- Construction	2,962,680	3,983,287	9,892,466	4,881,990	3,005,874	7,182,659	2,116,641
	- Other Capital Outlay	336,854	20,320	-	516,966	255,335	-	249,573
	Total Streets and Highways	7,881,928	6,634,364	21,458,581	8,137,750	5,215,171	11,818,259	5,283,315
Sanitation	- Current Expenditures	2,259,687	-	1,841,490	182,460	68,590	5,490,238	74,525
	- Capital Outlay	-	-	11,215	-	-	705,351	-
	Total Sanitation	2,259,687	-	1,852,705	182,460	68,590	6,195,589	74,525
Human Services	- Income Maintenance	1,627,897	2,835,394	6,094,873	1,174,132	1,659,004	3,878,037	472,818
	- Social Services	4,578,209	7,832,101	12,669,702	2,859,802	3,107,947	9,539,673	1,298,672
	- All Other	956,957	-	-	-	-	556,948	38,549
	- Capital Outlay	776,672	-	24,868	1,612	-	-	-
	Total Human Services	7,939,735	10,667,495	18,789,443	4,035,546	4,766,951	13,974,658	1,810,039
Health	- Current Expenditures	38,841	1,184,806	1,807,749	235,647	2,298,232	2,617,117	38,153
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	38,841	1,184,806	1,807,749	235,647	2,298,232	2,617,117	38,153
Culture and Recreation								
Libraries	- Current Expenditures	171,623	359,328	-	370,054	173,085	523,315	57,411
	- Capital Outlay	-	-	-	43,954	-	-	-
Parks and Recreation	- Current Expenditures	226,932	200,330	1,328,188	212,711	-	520,841	157,031
	- Capital Outlay	-	182,134	-	287,057	-	-	-
	Total Culture and Recreation	398,555	741,792	1,328,188	913,776	173,085	1,044,156	214,442
Conservation of Natural Resources	- Current Expenditures	1,401,817	211,139	2,558,025	1,071,545	55,826	1,556,921	386,628
	- Capital Outlay	-	-	34,474	8,011	-	-	-
	Total Conservation of Natural Resources	1,401,817	211,139	2,592,499	1,079,556	55,826	1,556,921	386,628
Housing and Economic Development	- Current Expenditures	-	36,990	7,996,302	126,750	2,239	30,036	81,167
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	36,990	7,996,302	126,750	2,239	30,036	81,167
All Other	- Current Expenditures	-	907,782	-	-	1,122,940	-	-
	- Capital Outlay	-	71,246	-	-	67,647	-	-
	Total All Other	-	979,028	-	-	1,190,587	-	-
Debt Service	- Principal Paid on Bonds	365,000	870,000	355,000	3,355,000	560,000	1,632,997	-
	- Other Long-Term Debt	208,380	-	209,454	20,712	58,343	3,749,199	-
	- Interest and Fiscal Charges	357,779	406,850	678,982	345,022	546,110	2,337,427	8,896
	Total Current Expenditures	24,408,116	29,511,598	71,833,515	14,329,803	19,114,384	50,248,074	8,852,663
	Total Capital Outlay	4,206,816	4,801,891	9,963,023	7,625,159	3,575,652	7,888,010	3,363,945
	Total Debt Service	931,159	1,276,850	1,243,436	3,720,734	1,164,453	7,719,623	8,896
	Total Expenditures	\$29,546,091	\$35,590,339	\$83,039,974	\$25,675,696	\$23,854,489	\$65,855,707	\$12,225,504
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	4,385,000	-	-	6,357,000	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	8,894
	- Governmental Funds	252,330	-	1,762,532	158,074	57,000	1,155,631	1,448
	Total Expenditures and Other Financing Uses	\$29,798,421	\$35,590,339	\$89,187,506	\$25,833,770	\$23,911,489	\$73,368,338	\$12,235,846
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,946,520	\$2,393,883	\$9,788,539	\$5,201,640	\$1,655,203	\$10,323,397	\$3,976,041
Special Revenue Funds Unrestricted Fund Balance		8,466,285	5,578,540	22,150,354	5,962,715	5,216,678	19,441,626	1,569,334
	Total	\$14,412,805	\$7,972,423	\$31,938,893	\$11,164,355	\$6,871,881	\$29,765,023	\$5,545,375
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		59.0%	27.0%	44.5%	77.9%	36.0%	59.2%	62.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2012 Population Estimates)	13,208	7,109	10,815	3,976	27,673	5,816	25,667
Net Taxable Tax Capacity	\$9,936,657	\$11,633,362	\$17,805,440	\$4,666,447	\$31,154,585	\$9,963,414	\$29,188,229
2011 Tax Levy (Payable 2012)	3,816,063	4,438,042	7,723,855	2,379,021	13,983,040	4,316,926	12,139,197
REVENUES							
Taxes	\$3,851,235	\$4,720,722	\$9,363,072	\$2,914,188	\$14,311,551	\$4,946,887	\$12,105,213
Special Assessments	566,353	422,984	-	530,822	476,732	534,133	996,278
Licenses and Permits	11,290	21,555	13,050	47,822	367,383	39,210	35,743
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,550	7,695	2,675,455	285,276	1,841,550	1,969,316	1,100,447
Human Services	1,682,462	413,752	727,768	467,369	1,375,723	-	-
Disaster	89,533	138,662	529,194	103,539	53,282	104,431	1,288,780
All Other	262,221	189,562	3,887,991	184,044	353,096	58,296	156,127
Total Federal Grants	2,036,766	749,671	7,820,408	1,040,228	3,623,651	2,132,043	2,545,354
State Grants							
County Program Aid	773,315	125,562	120,153	269,852	816,500	98,614	976,003
Market Value Credits	65,089	130,699	3,315	30,737	154,989	98,290	158,528
Disparity Reduction Aid	152,128	51,195	155,179	9,903	79,446	31,137	26,855
Streets and Highways	4,489,001	4,384,309	3,488,621	2,730,476	4,506,254	2,521,809	3,353,053
Human Services	818,675	658,733	2,703,414	257,911	2,210,782	-	28,921
PERA Aid	28,068	12,955	32,037	12,302	28,707	9,428	40,012
Police Aid	63,647	45,308	110,033	25,890	110,033	32,363	94,930
All Other	3,035,907	586,518	2,389,410	1,999,914	594,358	409,565	2,358,705
Total State Grants	9,425,830	5,995,279	9,002,162	5,336,985	8,501,069	3,201,206	7,037,007
Local Unit Grants	230,196	220,275	222,425	36,148	-	155,876	262,402
Total Intergovernmental Revenues	\$11,692,792	\$6,965,225	\$17,044,995	\$6,413,361	\$12,124,720	\$5,489,125	\$9,844,763
Charges for Services	1,035,990	863,642	1,357,123	399,477	2,488,297	923,775	1,537,078
Fines and Forfeits	13,643	7,871	2,319	29,026	7,257	2,400	75
Interest Earnings	276,025	63,831	75,135	23,001	363,195	63,323	29,938
All Other Revenues	4,924,495	505,349	1,106,714	623,393	2,804,468	374,194	1,348,993
Total Revenues	\$22,371,823	\$13,571,179	\$28,962,408	\$10,981,090	\$32,943,603	\$12,373,047	\$25,898,081
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	4,432,658	-
Other Long-Term Debt	-	53,042	-	-	-	253,378	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	53,042	-	-	-	4,686,036	-
Other Sources	-	-	-	784,211	-	-	358,487
Transfers From - Enterprise Funds	-	-	797,054	-	-	-	-
- Governmental Funds	2,556,812	1,607,259	205,154	18,050	44,755	-	1,257,284
Total Revenues and Other Financing Sources	\$24,928,635	\$15,231,480	\$29,964,616	\$11,783,351	\$32,988,358	\$17,059,083	\$27,513,852

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$2,890,747	\$2,568,428	\$4,157,315	\$1,958,622	\$4,366,762	\$2,002,921	\$3,411,133
	- Capital Outlay	31,502	-	-	47,590	133,026	-	-
	Total General Government	2,922,249	2,568,428	4,157,315	2,006,212	4,499,788	2,002,921	3,411,133
Public Safety	- Sheriff	1,980,484	1,114,290	2,024,999	970,923	1,839,253	1,274,140	7,290,666
	- Corrections	197,271	63,802	1,408,110	44,858	1,486,566	35,253	407,502
	- All Other	143,254	172,813	953,930	133,930	210,586	98,943	183,660
	- Capital Outlay	61,734	-	-	78,512	1,870,056	-	-
	Total Public Safety	2,382,743	1,350,905	4,387,039	1,228,223	5,406,461	1,408,336	7,881,828
Streets and Highways	- Administration	449,081	162,551	882,295	156,718	465,214	369,310	381,859
	- Maintenance	1,754,036	2,774,974	3,758,767	1,493,057	3,198,223	2,391,606	3,759,380
	- Construction	3,632,356	3,370,695	5,118,830	1,959,443	7,815,474	3,688,846	4,189,781
	- Other Capital Outlay	529,354	-	-	290,634	371,341	-	-
	Total Streets and Highways	6,364,827	6,308,220	9,759,892	3,899,852	11,850,252	6,449,762	8,331,020
Sanitation	- Current Expenditures	1,190,866	156,228	316,191	680,022	458,201	225,361	581,737
	- Capital Outlay	69,046	-	-	157,135	-	-	-
	Total Sanitation	1,259,912	156,228	316,191	837,157	458,201	225,361	581,737
Human Services	- Income Maintenance	1,468,503	628,342	812,901	420,350	1,418,158	-	2,587,848
	- Social Services	2,619,512	1,498,417	2,090,988	1,014,884	4,649,113	-	-
	- All Other	-	6,980	-	2,970	314,342	947,622	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	4,088,015	2,133,739	2,903,889	1,438,204	6,381,613	947,622	2,587,848
Health	- Current Expenditures	905,579	74,376	2,574,363	90,147	1,936,640	35,376	224,454
	- Capital Outlay	-	-	-	-	3,051	-	-
	Total Health	905,579	74,376	2,574,363	90,147	1,939,691	35,376	224,454
Culture and Recreation								
Libraries	- Current Expenditures	68,068	75,697	122,300	33,618	548,572	32,029	-
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	260,463	191,094	659,621	439,384	176,515	228,040	497,509
	- Capital Outlay	-	-	-	-	-	31,437	-
	Total Culture and Recreation	328,531	266,791	781,921	473,002	725,087	291,506	497,509
Conservation of Natural Resources	- Current Expenditures	2,339,060	1,113,804	1,413,910	205,355	482,393	1,360,151	897,495
	- Capital Outlay	29,530	-	22,670	-	-	-	-
	Total Conservation of Natural Resources	2,368,590	1,113,804	1,436,580	205,355	482,393	1,360,151	897,495
Housing and Economic Development	- Current Expenditures	1,614,370	465,122	604,106	250,359	109,576	44,827	57,668
	- Capital Outlay	127,720	-	-	-	-	-	-
	Total Housing and Economic Development	1,742,090	465,122	604,106	250,359	109,576	44,827	57,668
All Other	- Current Expenditures	175,684	7,000	28,000	59,899	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	175,684	7,000	28,000	59,899	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	886,620	-	1,705,000	1,859,000	3,030,000
	- Other Long-Term Debt	219,000	27,884	-	-	-	274,976	97,753
	- Interest and Fiscal Charges	32,740	4,679	151,982	-	559,381	154,728	375,901
	Total Current Expenditures	18,056,978	11,073,918	21,807,796	7,955,096	21,660,114	9,045,579	20,280,911
	Total Capital Outlay	4,481,242	3,370,695	5,141,500	2,533,314	10,192,948	3,720,283	4,189,781
	Total Debt Service	251,740	32,563	1,038,602	-	2,264,381	2,288,704	3,503,654
	Total Expenditures	\$22,789,960	\$14,477,176	\$27,987,898	\$10,488,410	\$34,117,443	\$15,054,566	\$27,974,346
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,556,812	1,607,259	205,154	18,050	44,755	-	1,257,284
	Total Expenditures and Other Financing Uses	\$25,346,772	\$16,084,435	\$28,193,052	\$10,506,460	\$34,162,198	\$15,054,566	\$29,231,630
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,070,265	\$1,864,331	\$10,171,424	\$4,190,371	\$5,443,054	\$4,182,798	\$8,741,503
Special Revenue Funds Unrestricted Fund Balance		10,724,641	4,991,435	4,563,873	3,320,396	7,350,507	1,115,795	4,094,670
	Total	\$15,794,906	\$6,855,766	\$14,735,297	\$7,510,767	\$12,793,561	\$5,298,593	\$12,836,173
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.5%	61.9%	67.6%	94.4%	59.1%	58.6%	63.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2012 Population Estimates)	5,504	9,445	20,477	36,104	23,056	25,743	33,049
Net Taxable Tax Capacity	\$4,157,297	\$13,901,493	\$29,033,297	\$30,603,750	\$24,623,256	\$18,307,876	\$27,160,447
2011 Tax Levy (Payable 2012)	4,003,250	4,997,163	10,766,982	18,232,843	12,293,874	14,702,276	15,881,987
REVENUES							
Taxes	\$3,982,255	\$4,912,948	\$11,181,859	\$18,178,559	\$12,425,142	\$14,834,758	\$15,828,707
Special Assessments	168,289	454,272	2,342,293	432,276	105,003	26,698	2,163
Licenses and Permits	10,474	8,200	64,990	82,453	86,796	215,431	348,886
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	54,005	1,564,749	203,220	297,371	695,707	588,623	330,492
Human Services	753,060	1,060,222	-	1,798,947	1,615,704	2,164,273	2,631,202
Disaster	30,678	409,253	76,538	32,334	89,956	103,556	137,222
All Other	125,074	226,682	61,834	583,022	260,343	381,154	386,556
Total Federal Grants	962,817	3,260,906	341,592	2,711,674	2,661,710	3,237,606	3,485,472
State Grants							
County Program Aid	632,982	663,562	729,739	1,511,249	778,496	1,214,150	1,330,083
Market Value Credits	69,115	151,621	163,072	237,188	171,945	168,054	397,478
Disparity Reduction Aid	63,937	4,384	35,713	60,750	15,256	24,711	29,085
Streets and Highways	2,107,023	4,809,862	6,408,703	5,055,809	3,462,671	3,978,752	6,622,005
Human Services	616,412	566,565	-	2,479,663	1,629,871	2,127,218	2,247,181
PERA Aid	10,235	19,129	36,967	36,151	24,144	30,786	48,267
Police Aid	69,580	77,670	66,883	148,868	129,451	148,868	143,474
All Other	913,609	1,026,498	558,829	763,850	1,512,848	1,212,520	952,649
Total State Grants	4,482,893	7,319,291	7,999,906	10,293,528	7,724,682	8,905,059	11,770,222
Local Unit Grants	257,255	2,078	-	178,670	162,635	260,430	295,911
Total Intergovernmental Revenues	\$5,702,965	\$10,582,275	\$8,341,498	\$13,183,872	\$10,549,027	\$12,403,095	\$15,551,605
Charges for Services	507,010	2,179,612	899,743	5,736,971	3,733,861	1,834,249	4,747,009
Fines and Forfeits	13,964	-	24,120	19,354	94,712	52,536	14,355
Interest Earnings	34,532	44,405	155,835	40,256	158,904	65,299	231,241
All Other Revenues	344,716	714,227	1,480,198	918,519	1,154,659	922,914	1,388,696
Total Revenues	\$10,764,205	\$18,895,939	\$24,490,536	\$38,592,260	\$28,308,104	\$30,354,980	\$38,112,662
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	4,375,042	-	-
Other Long-Term Debt	125,000	-	-	49,806	81,367	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	125,000	-	-	49,806	4,456,409	-	-
Other Sources	-	312	19,968	205,923	-	54,509	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	32,277	178	-	1,747,331	844,537	1,659,913	451,105
Total Revenues and Other Financing Sources	\$10,921,482	\$18,896,429	\$24,510,504	\$40,595,320	\$33,609,050	\$32,069,402	\$38,563,767

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,086,668	\$2,241,630	\$4,335,422	\$4,773,858	\$4,391,457	\$5,379,308	\$5,763,152
	- Capital Outlay	-	35,701	87,959	-	409,118	1,262,958	-
	Total General Government	2,086,668	2,277,331	4,423,381	4,773,858	4,800,575	6,642,266	5,763,152
Public Safety	- Sheriff	2,161,977	1,778,876	5,188,599	3,511,335	4,246,077	3,892,114	2,686,654
	- Corrections	140,061	143,603	-	2,023,136	-	3,885,322	2,030,757
	- All Other	78,999	121,679	282,352	248,716	276,913	364,597	695,811
	- Capital Outlay	-	70,248	-	2,292,990	202,268	6,818	-
	Total Public Safety	2,381,037	2,114,406	5,470,951	8,076,177	4,725,258	8,148,851	5,413,222
Streets and Highways	- Administration	239,892	756,004	916,181	652,643	324,221	570,990	349,525
	- Maintenance	1,165,587	2,594,813	3,499,082	3,089,876	2,975,389	4,526,631	4,384,710
	- Construction	889,739	5,280,071	4,507,839	4,920,464	1,945,891	1,173,793	7,179,538
	- Other Capital Outlay	-	458,733	-	-	-	390,375	-
	Total Streets and Highways	2,295,218	9,089,621	8,923,102	8,662,983	5,245,501	6,661,789	11,913,773
Sanitation	- Current Expenditures	246,458	135,502	793,040	1,866,415	224,815	82,498	2,310,063
	- Capital Outlay	-	406	-	-	-	-	-
	Total Sanitation	246,458	135,908	793,040	1,866,415	224,815	82,498	2,310,063
Human Services	- Income Maintenance	907,265	1,142,543	-	2,408,136	1,767,722	1,984,505	3,166,793
	- Social Services	1,455,490	2,254,777	-	6,445,340	4,631,055	5,801,640	5,407,309
	- All Other	197,101	29,942	3,184,717	322,200	384,623	-	-
	- Capital Outlay	-	68,856	-	-	-	143,657	-
	Total Human Services	2,559,856	3,496,118	3,184,717	9,175,676	6,783,400	7,929,802	8,574,102
Health	- Current Expenditures	235,804	57,600	-	2,065,551	1,565,884	549,311	2,340,622
	- Capital Outlay	-	-	-	-	-	20,953	-
	Total Health	235,804	57,600	-	2,065,551	1,565,884	570,264	2,340,622
Culture and Recreation								
Libraries	- Current Expenditures	100,072	86,896	697,494	187,513	206,832	255,568	441,421
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	45,007	260,796	127,334	701,096	249,188	137,552	311,706
	- Capital Outlay	-	13,770	-	-	112,000	-	-
	Total Culture and Recreation	145,079	361,462	824,828	888,609	568,020	393,120	753,127
Conservation of Natural Resources	- Current Expenditures	194,790	819,722	1,708,981	901,818	435,333	189,137	396,732
	- Capital Outlay	-	1,625	-	-	-	-	-
	Total Conservation of Natural Resources	194,790	821,347	1,708,981	901,818	435,333	189,137	396,732
Housing and Economic Development	- Current Expenditures	7,757	284,114	118,318	1,593	137,500	6,575	181,480
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	7,757	284,114	118,318	1,593	137,500	6,575	181,480
All Other	- Current Expenditures	78,000	-	607,271	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	78,000	-	607,271	-	-	-	-
Debt Service	- Principal Paid on Bonds	210,000	-	175,000	1,397,571	1,180,000	775,000	1,990,000
	- Other Long-Term Debt	45,407	-	75,327	-	305,000	-	225,000
	- Interest and Fiscal Charges	57,901	-	115,269	31,135	357,250	483,209	332,161
	Total Current Expenditures	9,340,928	12,708,497	21,458,791	29,199,226	21,817,009	27,625,748	30,466,735
	Total Capital Outlay	889,739	5,929,410	4,595,798	7,213,454	2,669,277	2,998,554	7,179,538
	Total Debt Service	313,308	-	365,596	1,428,706	1,842,250	1,258,209	2,547,161
	Total Expenditures	\$10,543,975	\$18,637,907	\$26,420,185	\$37,841,386	\$26,328,536	\$31,882,511	\$40,193,434
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	32,277	178	-	1,747,331	844,537	1,659,913	451,105
	Total Expenditures and Other Financing Uses	\$10,576,252	\$18,638,085	\$26,420,185	\$39,588,717	\$27,173,073	\$33,542,424	\$40,644,539
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,923,430	\$2,763,502	\$6,721,348	\$18,137,539	\$6,933,938	\$7,552,158	\$7,649,310
Special Revenue Funds Unrestricted Fund Balance		2,517,982	6,151,820	3,203,051	12,334,165	9,299,209	6,598,568	10,151,148
	Total	\$4,441,412	\$8,915,322	\$9,924,399	\$30,471,704	\$16,233,147	\$14,150,726	\$17,800,458
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		47.5%	70.2%	46.2%	104.4%	74.4%	51.2%	58.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2012 Population Estimates)	39,314	8,573	33,018	21,474	6,656	147,123	57,297
Net Taxable Tax Capacity	\$31,429,010	\$17,449,071	\$28,903,963	\$25,571,376	\$9,914,266	\$138,306,448	\$80,494,128
2011 Tax Levy (Payable 2012)	16,062,661	5,493,673	15,616,208	10,372,616	4,140,875	80,306,718	31,342,217
REVENUES							
Taxes	\$17,286,002	\$6,542,780	\$15,747,533	\$10,943,747	\$4,110,357	\$80,975,743	\$31,352,007
Special Assessments	553,697	615,817	1,024,277	128,886	384,012	-	62,153
Licenses and Permits	112,805	36,599	145,615	162,672	8,559	1,749,414	421,226
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	607,601	699,972	19,687	-	2,228,001	804,009	1,713,538
Human Services	4,176,113	-	2,451,163	1,590,129	512,286	10,663,570	3,779,824
Disaster	63,660	317,025	68,097	203,438	1,227,703	147,976	70,816
All Other	52,239	159,234	259,403	437,323	60,006	2,229,876	663,928
Total Federal Grants	4,899,613	1,176,231	2,798,350	2,230,890	4,027,996	13,845,431	6,228,106
State Grants							
County Program Aid	2,027,705	99,461	1,423,781	801,981	263,924	5,367,988	1,255,124
Market Value Credits	158,426	146,705	117,676	172,487	97,274	270,293	470,709
Disparity Reduction Aid	191,068	11,609	11,666	70,988	15,683	15,535	13,256
Streets and Highways	6,018,463	4,592,649	5,278,294	5,673,650	4,451,566	7,921,161	13,257,671
Human Services	2,194,082	-	1,831,492	1,280,048	544,266	13,433,360	5,145,475
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	126,754	57,713	85,222	71,737	31,284	388,891	198,491
All Other	365,521	633,004	795,072	796,036	695,424	4,268,620	1,131,817
Total State Grants	11,122,251	5,560,594	9,577,479	8,895,769	6,112,604	31,843,575	21,537,489
Local Unit Grants	-	275,871	33,286	298,018	28,855	1,177,921	542,731
Total Intergovernmental Revenues	\$16,021,864	\$7,012,696	\$12,409,115	\$11,424,677	\$10,169,455	\$46,866,927	\$28,308,326
Charges for Services	3,184,174	601,720	1,992,403	2,493,055	882,068	14,271,877	4,859,344
Fines and Forfeits	53,008	4,679	40,405	2,443	-	28,175	97,915
Interest Earnings	537,716	75,066	166,893	51,627	9,921	1,714,938	80,484
All Other Revenues	2,029,866	761,252	807,758	2,026,887	264,304	2,107,393	1,810,166
Total Revenues	\$39,779,132	\$15,650,609	\$32,333,999	\$27,233,994	\$15,828,676	\$147,714,467	\$66,991,621
Other Financing Sources							
Borrowing							
Bonds Issued	9,955,000	-	-	-	-	10,459,438	4,743,146
Other Long-Term Debt	480,668	9,920	85,992	127,259	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,435,668	9,920	85,992	127,259	-	10,459,438	4,743,146
Other Sources	7,205	137,359	-	1,900	-	5,419	-
Transfers From - Enterprise Funds	-	-	-	-	-	30,000	-
- Governmental Funds	484,946	402,027	87,000	97,790	-	339,587	29,815
Total Revenues and Other Financing Sources	\$50,706,951	\$16,199,915	\$32,506,991	\$27,460,943	\$15,828,676	\$158,548,911	\$71,764,582

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,224,697	\$2,358,466	\$6,015,443	\$4,121,264	\$1,799,481	\$20,139,784	\$9,838,135
	- Capital Outlay	239,304	-	220,219	929,638	-	-	3,858,703
	Total General Government	5,464,001	2,358,466	6,235,662	5,050,902	1,799,481	20,139,784	13,696,838
Public Safety	- Sheriff	3,393,730	2,212,236	2,518,931	2,106,421	1,214,096	12,203,030	4,844,265
	- Corrections	4,636,197	35,907	2,045,106	2,509,227	385,865	18,815,935	4,822,628
	- All Other	193,448	338,675	290,216	503,903	152,060	1,251,135	518,872
	- Capital Outlay	155,243	-	-	91,602	-	-	1,527,052
	Total Public Safety	8,378,618	2,586,818	4,854,253	5,211,153	1,752,021	32,270,100	11,712,817
Streets and Highways	- Administration	534,670	299,061	273,307	241,997	343,958	1,549,464	602,419
	- Maintenance	2,942,770	2,639,984	2,218,488	2,101,604	2,867,870	6,956,178	5,160,939
	- Construction	5,641,284	3,544,340	4,018,305	3,627,215	5,885,825	9,830,595	13,760,781
	- Other Capital Outlay	-	-	-	157,957	-	-	2,612,246
	Total Streets and Highways	9,118,724	6,483,385	6,510,100	6,128,773	9,097,653	18,336,237	22,136,385
Sanitation	- Current Expenditures	573,643	382,713	418,680	413,611	365,380	-	-
	- Capital Outlay	14,345	-	-	-	-	-	-
	Total Sanitation	587,988	382,713	418,680	413,611	365,380	-	-
Human Services	- Income Maintenance	3,269,796	-	2,616,000	1,994,709	706,150	11,104,730	4,361,403
	- Social Services	5,358,371	-	5,377,459	3,925,804	1,405,505	40,654,860	11,860,485
	- All Other	-	1,106,393	-	-	-	316,515	-
	- Capital Outlay	25,104	-	7,476	-	-	-	-
	Total Human Services	8,653,271	1,106,393	8,000,935	5,920,513	2,111,655	52,076,105	16,221,888
Health	- Current Expenditures	1,323,182	52,350	1,318,547	961,043	302,492	11,359,114	2,395,659
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,323,182	52,350	1,318,547	961,043	302,492	11,359,114	2,395,659
Culture and Recreation								
Libraries	- Current Expenditures	257,933	67,665	100,463	464,343	79,955	995,158	491,108
	- Capital Outlay	-	-	-	6,068	-	-	-
Parks and Recreation	- Current Expenditures	176,444	654,950	166,234	243,769	62,599	2,576,344	406,214
	- Capital Outlay	1,399	-	-	40,325	-	-	98,670
	Total Culture and Recreation	435,776	722,615	266,697	754,505	142,554	3,571,502	995,992
Conservation of Natural Resources	- Current Expenditures	382,331	808,134	844,465	463,026	409,520	790,818	882,012
	- Capital Outlay	225,586	-	-	-	-	-	-
	Total Conservation of Natural Resources	607,917	808,134	844,465	463,026	409,520	790,818	882,012
Housing and Economic Development	- Current Expenditures	273,200	267,132	131,258	70,585	9,837	377,881	21,800
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	273,200	267,132	131,258	70,585	9,837	377,881	21,800
All Other	- Current Expenditures	38,059	-	-	-	75	343,827	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	38,059	-	-	-	75	343,827	-
Debt Service	- Principal Paid on Bonds	1,948,545	353,555	1,685,000	1,050,000	6,000	1,627,727	1,650,000
	- Other Long-Term Debt	-	-	195,239	-	1,414	-	180,601
	- Interest and Fiscal Charges	1,495,823	89,988	438,475	407,380	9,883	2,030,837	1,188,224
	Total Current Expenditures	28,578,471	11,223,666	24,334,597	20,121,306	10,104,843	129,434,773	46,205,939
	Total Capital Outlay	6,302,265	3,544,340	4,246,000	4,852,805	5,885,825	9,830,595	21,857,452
	Total Debt Service	3,444,368	443,543	2,318,714	1,457,380	17,297	3,658,564	3,018,825
	Total Expenditures	\$38,325,104	\$15,211,549	\$30,899,311	\$26,431,491	\$16,007,965	\$142,923,932	\$71,082,216
Other Financing Uses								
Debt Redemption - Refunded Bonds		10,715,044	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	1,613	-	-	-	424,777	-
	- Governmental Funds	484,946	402,027	87,000	97,790	-	339,587	29,815
	Total Expenditures and Other Financing Uses	\$49,525,094	\$15,615,189	\$30,986,311	\$26,529,281	\$16,007,965	\$143,688,296	\$71,112,031
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$23,681,479	\$3,875,152	\$11,669,637	\$7,826,487	\$3,629,487	\$38,721,271	\$15,724,179
Special Revenue Funds Unrestricted Fund Balance		9,496,115	2,171,569	10,317,838	7,412,358	198,526	39,039,780	16,281,786
Total		\$33,177,594	\$6,046,721	\$21,987,475	\$15,238,845	\$3,828,013	\$77,761,051	\$32,005,965
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		116.1%	53.9%	90.4%	75.7%	37.9%	60.1%	69.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2012 Population Estimates)	14,075	29,248	9,394	31,429	10,897	517,399	4,086
Net Taxable Tax Capacity	\$8,906,447	\$26,662,056	\$11,502,420	\$31,444,291	\$15,755,564	\$387,812,725	\$3,876,513
2011 Tax Levy (Payable 2012)	6,888,781	14,074,018	4,237,141	19,108,379	7,663,269	229,705,099	2,082,059
REVENUES							
Taxes	\$6,946,579	\$14,129,805	\$4,859,556	\$19,199,445	\$7,629,261	\$292,649,414	\$2,048,794
Special Assessments	703,317	-	263,843	3,118,386	372,681	-	92,417
Licenses and Permits	9,532	78,715	13,195	119,782	39,659	1,916,780	1,300
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	159,215	160,350	700,566	5,000	38,804,407	-
Human Services	1,351,572	2,390,232	648,446	6,065,236	986,265	53,789,403	374,726
Disaster	99,847	121,053	184,163	108,307	32,861	1,200,554	77,289
All Other	99,402	672,102	232,623	429,347	134,094	14,500,047	45,800
Total Federal Grants	1,550,821	3,342,602	1,225,582	7,303,456	1,158,220	108,294,411	497,815
State Grants							
County Program Aid	820,412	1,199,083	691,843	1,417,780	327,095	12,440,432	488,528
Market Value Credits	88,164	252,454	106,723	267,749	131,739	3,219	58,664
Disparity Reduction Aid	94,082	1,057	71,312	76,590	22,508	262,055	73,601
Streets and Highways	2,597,042	6,375,307	5,215,414	5,026,649	3,242,706	14,998,841	3,228,096
Human Services	588,334	2,124,872	521,314	4,422,406	714,507	42,771,182	109,682
PERA Aid	16,384	36,545	38,062	48,975	17,671	763,209	8,965
Police Aid	45,308	212,515	77,670	139,699	43,150	1,398,605	45,308
All Other	514,820	881,538	612,036	1,476,730	395,275	38,905,476	382,423
Total State Grants	4,764,546	11,083,371	7,334,374	12,876,578	4,894,651	111,543,019	4,395,267
Local Unit Grants	76,500	561,314	67,582	748,880	184,911	6,474,961	47,314
Total Intergovernmental Revenues	\$6,391,867	\$14,987,287	\$8,627,538	\$20,928,914	\$6,237,782	\$226,312,391	\$4,940,396
Charges for Services	1,584,075	2,099,795	1,753,366	5,081,669	1,098,467	72,376,827	654,728
Fines and Forfeits	20,999	28,752	9,325	63,739	19,668	1,073,697	-
Interest Earnings	29,603	107,782	111,995	420,081	41,618	2,912,916	117,946
All Other Revenues	716,532	3,166,932	1,031,379	1,713,430	528,595	16,624,902	476,559
Total Revenues	\$16,402,504	\$34,599,068	\$16,670,197	\$50,645,446	\$15,967,731	\$613,866,927	\$8,332,140
Other Financing Sources							
Borrowing							
Bonds Issued	-	14,074,657	-	5,568,195	-	39,905,614	-
Other Long-Term Debt	-	-	116,072	-	394,158	20,000,000	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	14,074,657	116,072	5,568,195	394,158	59,905,614	-
Other Sources	-	-	-	-	17,430	-	481
Transfers From - Enterprise Funds	-	-	-	258,752	-	197	-
- Governmental Funds	-	757,160	115,000	1,075,697	525,000	11,038,786	39
Total Revenues and Other Financing Sources	\$16,402,504	\$49,430,885	\$16,901,269	\$57,548,090	\$16,904,319	\$684,811,524	\$8,332,660

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,202,392	\$4,351,773	\$2,922,152	\$7,097,557	\$2,967,083	\$93,271,501	\$931,272
	- Capital Outlay	11,222	-	-	259,068	358,930	1,265,742	-
	Total General Government	2,213,614	4,351,773	2,922,152	7,356,625	3,326,013	94,537,243	931,272
Public Safety	- Sheriff	1,523,861	5,208,069	2,156,921	2,491,815	1,257,990	55,606,323	912,024
	- Corrections	1,279,981	3,866,562	477,338	4,156,907	503,524	60,722,122	254,946
	- All Other	208,273	199,697	136,789	1,024,867	154,779	2,726,603	47,489
	- Capital Outlay	70,464	-	-	485,403	205,146	1,053,735	47,706
	Total Public Safety	3,082,579	9,274,328	2,771,048	8,158,992	2,121,439	120,108,783	1,262,165
Streets and Highways	- Administration	272,623	315,040	264,940	377,915	372,971	3,525,411	298,141
	- Maintenance	2,328,822	4,784,897	1,642,572	5,116,833	1,494,332	12,803,494	1,318,921
	- Construction	1,845,759	3,859,031	4,157,931	7,015,552	1,957,239	23,501,550	2,980,535
	- Other Capital Outlay	248,709	-	-	903,103	202,485	1,269,050	474,999
	Total Streets and Highways	4,695,913	8,958,968	6,065,443	13,413,403	4,027,027	41,099,505	5,072,596
Sanitation	- Current Expenditures	51,828	188,701	538,304	1,957,939	378,396	18,620,998	112,892
	- Capital Outlay	5,338	-	-	103,019	-	-	-
	Total Sanitation	57,166	188,701	538,304	2,060,958	378,396	18,620,998	112,892
Human Services	- Income Maintenance	1,385,516	2,348,452	1,044,501	4,704,955	900,102	30,952,235	726,834
	- Social Services	3,458,526	4,913,404	1,694,571	10,951,812	2,376,349	127,940,144	439,563
	- All Other	25,598	-	-	-	-	51,566	15,986
	- Capital Outlay	22,760	-	-	16,000	-	416,815	19,235
	Total Human Services	4,892,400	7,261,856	2,739,072	15,672,767	3,276,451	159,360,760	1,201,618
Health	- Current Expenditures	54,421	1,191,968	367,412	2,241,132	1,126,046	34,309,365	43,888
	- Capital Outlay	-	-	-	15,942	-	10,300,000	-
	Total Health	54,421	1,191,968	367,412	2,257,074	1,126,046	44,609,365	43,888
Culture and Recreation								
Libraries	- Current Expenditures	86,086	295,203	52,651	202,186	105,867	10,395,111	32,139
	- Capital Outlay	-	-	-	-	-	50,870	-
Parks and Recreation	- Current Expenditures	122,390	30,000	118,212	228,828	176,300	11,357,424	65,474
	- Capital Outlay	-	-	-	-	-	6,836,983	-
	Total Culture and Recreation	208,476	325,203	170,863	431,014	282,167	28,640,388	97,613
Conservation of Natural Resources	- Current Expenditures	542,972	547,526	558,801	4,000,143	665,620	42,286	409,715
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	542,972	547,526	558,801	4,000,143	665,620	42,286	409,715
Housing and Economic Development	- Current Expenditures	29,575	371,918	7,775	21,989	17,349	26,320,008	2,329
	- Capital Outlay	-	-	-	-	-	55,265,106	-
	Total Housing and Economic Development	29,575	371,918	7,775	21,989	17,349	81,585,114	2,329
All Other	- Current Expenditures	-	197,470	471,743	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	197,470	471,743	-	-	-	-
Debt Service	- Principal Paid on Bonds	235,000	1,405,000	5,379	2,525,000	335,000	25,505,000	-
	- Other Long-Term Debt	85,000	160,523	-	24,148	10,857	205,000	-
	- Interest and Fiscal Charges	78,206	1,556,570	710	1,072,051	164,328	9,115,414	-
	Total Current Expenditures	13,572,864	28,810,680	12,454,682	44,574,878	12,496,708	488,644,591	5,611,613
	Total Capital Outlay	2,204,252	3,859,031	4,157,931	8,798,087	2,723,800	99,959,851	3,522,475
	Total Debt Service	398,206	3,122,093	6,089	3,621,199	510,185	34,825,414	-
	Total Expenditures	\$16,175,322	\$35,791,804	\$16,618,702	\$56,994,164	\$15,730,693	\$623,429,856	\$9,134,088
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	13,876,144	-	-	-	42,080,000	-
	Other Uses	-	-	227,679	-	-	-	-
	Transfers To - Enterprise Funds	-	-	113,848	258,752	-	8,280,539	-
	- Governmental Funds	-	757,160	115,000	1,075,697	525,000	11,038,786	39
	Total Expenditures and Other Financing Uses	\$16,175,322	\$50,425,108	\$17,075,229	\$58,328,613	\$16,255,693	\$684,829,181	\$9,134,127
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$4,057,857	\$934,858	\$4,967,707	\$16,532,211	\$1,638,688	\$205,628,134	\$3,655,737
	Special Revenue Funds Unrestricted Fund Balance	4,689,649	8,538,056	3,809,394	4,603,937	4,079,060	16,535,672	2,458,784
	Total	\$8,747,506	\$9,472,914	\$8,777,101	\$21,136,148	\$5,717,748	\$222,163,806	\$6,114,521
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		64.4%	32.9%	70.5%	47.4%	45.8%	45.5%	109.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2012 Population Estimates)	15,842	15,389	64,747	9,567	15,484	200,024	133,326
Net Taxable Tax Capacity	\$24,671,145	\$29,547,017	\$54,181,109	\$15,784,288	\$8,873,779	\$161,331,914	\$133,932,759
2011 Tax Levy (Payable 2012)	10,541,248	12,201,283	18,829,379	4,586,086	6,595,349	102,375,896	51,963,018
REVENUES							
Taxes	\$10,248,309	\$12,103,053	\$19,475,382	\$4,573,123	\$6,692,486	\$120,938,486	\$59,119,757
Special Assessments	816,633	1,450,283	149,369	489,670	988,276	-	106,206
Licenses and Permits	48,326	143,452	28,881	40,565	11,490	167,889	1,247,330
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	126,943	1,067,924	1,880,860	327,401	1,114,375	12,009,892	454,143
Human Services	1,110,872	1,470,612	2,893,016	10,557	1,070,115	15,862,188	5,673,449
Disaster	234,431	500,075	214,708	114,329	569,879	4,450,303	558,437
All Other	192,138	393,669	2,507,586	1,744	86,325	7,956,680	1,385,546
Total Federal Grants	1,664,384	3,432,280	7,496,170	454,031	2,840,694	40,279,063	8,071,575
State Grants							
County Program Aid	377,525	233,326	2,787,080	157,387	841,850	9,808,900	3,082,002
Market Value Credits	224,170	223,389	180,904	89,971	162,399	136,290	95,683
Disparity Reduction Aid	44,858	56,356	32,308	12,380	2,172	5,501,308	10,861
Streets and Highways	6,352,636	6,726,219	3,581,892	4,224,770	4,871,241	30,419,516	16,308,638
Human Services	858,972	1,317,518	2,952,055	-	469,465	23,801,211	6,357,858
PERA Aid	27,660	40,045	50,501	15,088	17,431	535,417	110,241
Police Aid	77,670	64,725	143,195	64,725	68,501	543,153	254,047
All Other	566,061	766,325	2,220,283	404,753	1,030,569	6,127,503	3,458,986
Total State Grants	8,529,552	9,427,903	11,948,218	4,969,074	7,463,628	76,873,298	29,678,316
Local Unit Grants	174,510	-	14,766	718,818	-	171,535	4,897,065
Total Intergovernmental Revenues	\$10,368,446	\$12,860,183	\$19,459,154	\$6,141,923	\$10,304,322	\$117,323,896	\$42,646,956
Charges for Services	1,497,684	2,566,466	4,844,821	1,802,896	1,935,625	27,602,297	10,889,783
Fines and Forfeits	-	-	47,808	19,376	2,220	276,085	91,813
Interest Earnings	98,984	251,409	1,177,956	65,669	82,963	1,188,919	517,836
All Other Revenues	1,060,288	1,210,057	925,140	356,986	486,127	11,192,620	1,501,294
Total Revenues	\$24,138,670	\$30,584,903	\$46,108,511	\$13,490,208	\$20,503,509	\$278,690,192	\$116,120,975
Other Financing Sources							
Borrowing							
Bonds Issued	-	5,085,000	-	2,709,091	4,473,406	-	26,550,553
Other Long-Term Debt	61,205	299,636	116,243	45,309	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	61,205	5,384,636	116,243	2,754,400	4,473,406	-	26,550,553
Other Sources	6,500	-	87,094	270	-	-	280,520
Transfers From - Enterprise Funds	-	-	-	-	-	1,199,688	-
- Governmental Funds	-	-	6,760,324	60,000	31,739	2,613,593	4,549,090
Total Revenues and Other Financing Sources	\$24,206,375	\$35,969,539	\$53,072,172	\$16,304,878	\$25,008,654	\$282,503,473	\$147,501,138

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$2,951,032	\$4,834,176	\$7,129,004	\$2,168,203	\$2,481,548	\$37,181,981	\$21,047,541
	- Capital Outlay	-	-	81,962	38,486	96,977	7,883,952	4,571,622
	Total General Government	2,951,032	4,834,176	7,210,966	2,206,689	2,578,525	45,065,933	25,619,163
Public Safety	- Sheriff	3,286,289	1,820,219	4,263,511	1,854,315	1,362,661	25,702,070	4,936,057
	- Corrections	363,667	1,265,811	3,743,149	65,689	1,157,433	23,547,227	9,044,564
	- All Other	292,203	842,627	988,180	33,555	304,949	2,358,243	3,869,536
	- Capital Outlay	-	-	119,389	159,989	9,500	2,278,625	-
	Total Public Safety	3,942,159	3,928,657	9,114,229	2,113,548	2,834,543	53,886,165	17,850,157
Streets and Highways	- Administration	406,529	2,060,586	296,403	203,532	449,783	4,312,470	1,556,291
	- Maintenance	2,763,103	3,131,248	4,116,939	1,685,199	3,064,442	25,194,315	6,630,386
	- Construction	4,516,499	4,479,291	10,383,919	3,827,652	3,790,942	59,629,824	16,824,219
	- Other Capital Outlay	-	274,523	348,221	775,693	-	789,467	-
	Total Streets and Highways	7,686,131	9,945,648	15,145,482	6,492,076	8,094,634	89,136,609	25,010,896
Sanitation	- Current Expenditures	560,873	44,828	190,719	730,616	929,600	30,968	-
	- Capital Outlay	-	-	-	-	29,702	-	-
	Total Sanitation	560,873	44,828	190,719	730,616	959,302	30,968	-
Human Services	- Income Maintenance	1,526,689	1,639,284	3,953,127	1,193,903	1,304,765	14,411,794	2,555,350
	- Social Services	3,463,440	3,612,066	7,015,073	-	2,238,012	49,647,908	15,558,600
	- All Other	-	88,310	-	-	-	11,120,405	1,944,509
	- Capital Outlay	-	-	-	-	19,624	32,128	-
	Total Human Services	4,990,129	5,339,660	10,968,200	1,193,903	3,562,401	75,212,235	20,058,459
Health	- Current Expenditures	1,209,673	1,838,794	3,014,426	74,922	39,920	4,910,030	1,385,883
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,209,673	1,838,794	3,014,426	74,922	39,920	4,910,030	1,385,883
Culture and Recreation								
Libraries	- Current Expenditures	94,438	129,172	399,140	253,598	91,857	699,504	2,785,065
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	323,936	383,281	369,018	80,699	258,839	1,003,641	1,190,340
	- Capital Outlay	-	-	38,566	-	-	-	-
	Total Culture and Recreation	418,374	512,453	806,724	334,297	350,696	1,703,145	3,975,405
Conservation of Natural Resources	- Current Expenditures	1,190,718	2,328,181	707,622	354,073	844,177	7,410,014	1,873,255
	- Capital Outlay	-	-	6,584	-	-	146,435	-
	Total Conservation of Natural Resources	1,190,718	2,328,181	714,206	354,073	844,177	7,556,449	1,873,255
Housing and Economic Development	- Current Expenditures	80,840	-	2,099,397	2,840	34,921	3,295,592	1,000,573
	- Capital Outlay	-	-	-	-	-	-	1,000,584
	Total Housing and Economic Development	80,840	-	2,099,397	2,840	34,921	3,295,592	2,001,157
All Other	- Current Expenditures	-	591,826	-	-	-	159,761	3,419,536
	- Capital Outlay	-	137,275	4,825,496	-	-	-	-
	Total All Other	-	729,101	4,825,496	-	-	159,761	3,419,536
Debt Service	- Principal Paid on Bonds	210,000	480,000	1,730,000	145,000	240,000	4,774,990	4,580,000
	- Other Long-Term Debt	407,367	237,321	30,503	41,735	-	-	51,429
	- Interest and Fiscal Charges	171,536	445,152	972,615	143,770	258,399	1,387,050	3,558,708
	Total Current Expenditures	18,513,430	24,610,409	38,285,708	8,701,144	14,562,907	210,985,923	78,797,486
	Total Capital Outlay	4,516,499	4,891,089	15,804,137	4,801,820	4,736,212	69,970,964	22,396,425
	Total Debt Service	788,903	1,162,473	2,733,118	330,505	498,399	6,162,040	8,190,137
	Total Expenditures	\$23,818,832	\$30,663,971	\$56,822,963	\$13,833,469	\$19,797,518	\$287,118,927	\$109,384,048
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	-
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	-	6,760,324	60,000	31,739	2,613,593	4,549,090
	Total Expenditures and Other Financing Uses	\$23,818,832	\$30,663,971	\$63,583,287	\$13,893,469	\$19,829,257	\$289,732,520	\$113,933,138
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$7,822,195	\$8,037,890	\$14,116,266	\$5,148,471	\$4,437,792	\$54,807,390	\$27,349,123
	Special Revenue Funds Unrestricted Fund Balance	9,218,153	4,814,101	11,132,542	1,914,998	1,900,560	61,205,540	1,377,445
	Total	\$17,040,348	\$12,851,991	\$25,248,808	\$7,063,469	\$6,338,352	\$116,012,930	\$28,726,568
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		92.0%	52.2%	65.9%	81.2%	43.5%	55.0%	36.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2012 Population Estimates)	89,457	15,118	151,591	36,299	9,751	9,609	24,526
Net Taxable Tax Capacity	\$80,436,443	\$19,388,062	\$125,356,438	\$30,292,921	\$12,052,795	\$16,568,439	\$18,905,109
2011 Tax Levy (Payable 2012)	41,832,971	10,647,274	68,939,435	19,258,229	5,872,437	8,132,648	11,999,200
REVENUES							
Taxes	\$44,845,168	\$10,884,423	\$69,768,933	\$19,407,387	\$5,844,158	\$8,082,483	\$11,811,510
Special Assessments	421,074	2,052,194	779,413	254,608	457,970	626,795	79,784
Licenses and Permits	136,918	25,976	637,670	110,179	19,136	4,395	130,772
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,423,963	726,495	1,275,046	973,150	-	5,919	8,523,311
Human Services	3,691,555	1,108,109	8,026,683	2,223,731	512,546	792,258	2,138,539
Disaster	175,633	753,241	213,078	245,069	51,356	81,709	140,873
All Other	852,903	439,077	2,085,089	351,822	40,751	673,918	348,489
Total Federal Grants	7,144,054	3,026,922	11,599,896	3,793,772	604,653	1,553,804	11,151,212
State Grants							
County Program Aid	2,618,273	273,026	6,359,846	1,569,074	772,281	384,876	1,202,259
Market Value Credits	82,323	198,532	504,323	144,770	93,782	132,390	377,773
Disparity Reduction Aid	5,304	54,851	46,929	26,923	50,261	23,260	72,752
Streets and Highways	8,762,311	4,605,913	12,693,858	6,016,060	3,075,818	5,253,860	4,411,588
Human Services	4,419,903	1,312,518	6,480,249	2,948,335	625,888	1,057,895	1,904,613
PERA Aid	63,819	25,385	145,954	49,359	22,213	36,367	36,396
Police Aid	533,983	70,119	380,261	120,820	38,835	45,308	90,615
All Other	2,240,583	1,175,330	6,853,322	1,482,505	562,528	301,267	734,818
Total State Grants	18,726,499	7,715,674	33,464,742	12,357,846	5,241,606	7,235,223	8,830,814
Local Unit Grants	382,651	64,015	1,637,959	75,474	204,383	675	143,824
Total Intergovernmental Revenues	\$26,253,204	\$10,806,611	\$46,702,597	\$16,227,092	\$6,050,642	\$8,789,702	\$20,125,850
Charges for Services	7,407,023	1,938,526	6,907,601	4,068,998	812,605	1,746,236	2,479,103
Fines and Forfeits	185,565	32,365	319,528	19,815	-	-	5,578
Interest Earnings	1,013,133	228,177	997,325	678,110	166,288	64,309	67,255
All Other Revenues	2,037,354	597,645	6,384,908	1,810,295	616,082	1,552,096	1,428,051
Total Revenues	\$82,299,439	\$26,565,917	\$132,497,975	\$42,576,484	\$13,966,881	\$20,866,016	\$36,127,903
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,831,451	-	-	-	-	-
Other Long-Term Debt	-	99,187	-	238,279	119,675	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	2,930,638	-	238,279	119,675	-	-
Other Sources	37,270	10,689	49,677	1,750	-	1,350	44,163
Transfers From - Enterprise Funds	1,405,475	-	456,448	-	-	-	-
- Governmental Funds	773,200	684,499	5,698,148	-	101,355	2,047,104	16,734
Total Revenues and Other Financing Sources	\$84,515,384	\$30,191,743	\$138,702,248	\$42,816,513	\$14,187,911	\$22,914,470	\$36,188,800

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$15,250,667	\$3,215,817	\$21,403,264	\$6,320,535	\$2,528,232	\$3,022,266	\$2,180,707
	- Capital Outlay	170,728	100,600	516,342	488,190	-	-	3,960,884
	Total General Government	15,421,395	3,316,417	21,919,606	6,808,725	2,528,232	3,022,266	6,141,591
Public Safety	- Sheriff	7,434,094	2,607,734	10,440,986	3,227,454	1,907,439	1,805,264	2,325,519
	- Corrections	7,985,446	374,284	9,934,475	4,560,814	128,475	1,047,327	1,109,129
	- All Other	2,044,461	140,600	861,723	298,434	241,226	212,280	312,369
	- Capital Outlay	686,023	430,158	370,761	1,653,446	-	-	745,497
	Total Public Safety	18,150,024	3,552,776	21,607,945	9,740,148	2,277,140	3,064,871	4,492,514
Streets and Highways	- Administration	506,920	315,199	813,831	265,022	171,362	231,235	312,190
	- Maintenance	3,634,988	3,451,289	8,005,219	3,172,399	2,405,495	2,948,716	7,326,208
	- Construction	12,578,531	5,024,928	19,833,153	6,013,256	1,869,749	3,444,839	8,778,848
	- Other Capital Outlay	246,680	-	-	387,639	-	-	403,441
	Total Streets and Highways	16,967,119	8,791,416	28,652,203	9,838,316	4,506,479	6,564,917	16,820,687
Sanitation	- Current Expenditures	1,063,198	593,103	573,896	753,135	265,937	904,188	-
	- Capital Outlay	-	74,557	471,496	-	-	-	-
	Total Sanitation	1,063,198	667,660	1,045,392	753,135	265,937	904,188	-
Human Services	- Income Maintenance	4,606,488	1,030,288	11,729,554	2,529,695	527,921	1,129,682	2,544,361
	- Social Services	9,291,665	3,107,373	15,606,947	5,425,302	2,062,187	3,434,660	4,145,578
	- All Other	-	28,361	14,065,892	156,210	-	-	176,019
	- Capital Outlay	-	11,259	10,206	-	-	-	90,475
	Total Human Services	13,898,153	4,177,281	41,412,599	8,111,207	2,590,108	4,564,342	6,956,433
Health	- Current Expenditures	2,028,974	1,437,239	2,813,928	1,708,190	118,169	179,017	2,698,044
	- Capital Outlay	181,027	6,612	-	-	-	-	-
	Total Health	2,210,001	1,443,851	2,813,928	1,708,190	118,169	179,017	2,698,044
Culture and Recreation								
Libraries	- Current Expenditures	1,239,006	682,778	2,093,432	-	53,439	-	312,014
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	250,338	85,641	1,923,646	198,696	164,660	17,735	9,739
	- Capital Outlay	-	34,708	747,193	-	-	-	-
	Total Culture and Recreation	1,489,344	803,127	4,764,271	198,696	218,099	17,735	321,753
Conservation of Natural Resources	- Current Expenditures	385,686	2,846,642	4,794,304	690,328	400,409	715,185	470,384
	- Capital Outlay	-	-	-	682,582	-	-	45,681
	Total Conservation of Natural Resources	385,686	2,846,642	4,794,304	1,372,910	400,409	715,185	516,065
Housing and Economic Development	- Current Expenditures	5,368,853	268,704	999,334	-	64,850	451,374	86,010
	- Capital Outlay	-	-	600,590	-	-	-	-
	Total Housing and Economic Development	5,368,853	268,704	1,599,924	-	64,850	451,374	86,010
All Other	- Current Expenditures	-	161,100	-	487,266	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	161,100	-	487,266	-	-	-
Debt Service	- Principal Paid on Bonds	3,260,000	855,000	3,985,000	2,030,000	-	40,000	135,000
	- Other Long-Term Debt	-	155,163	-	213,606	295,052	29,446	359,853
	- Interest and Fiscal Charges	1,035,524	204,750	729,040	1,194,127	325,719	8,072	242,417
	Total Current Expenditures	61,090,784	20,346,152	106,060,431	29,793,480	11,099,674	16,039,056	24,008,271
	Total Capital Outlay	13,862,989	5,682,822	22,549,741	9,225,113	1,869,749	3,444,839	14,024,826
	Total Debt Service	4,295,524	1,214,913	4,714,040	3,437,733	620,771	77,518	737,270
	Total Expenditures	\$79,249,297	\$27,243,887	\$133,324,212	\$42,456,326	\$13,590,194	\$19,561,413	\$38,770,367
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	8,345,000	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	72,500	-	176,130	-	-	-	-
	- Governmental Funds	773,200	684,499	5,698,148	-	101,355	2,047,104	16,734
	Total Expenditures and Other Financing Uses	\$80,094,997	\$27,928,386	\$139,198,490	\$50,801,326	\$13,691,549	\$21,608,517	\$38,787,101
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$20,824,091	\$6,610,022	\$28,502,324	\$8,987,492	\$2,842,506	(\$449,085)	\$3,594,598
Special Revenue Funds Unrestricted Fund Balance		23,487,366	8,130,882	20,024,317	11,920,839	4,168,836	5,332,475	5,332,475
Total		\$44,311,457	\$14,740,904	\$48,526,641	\$20,908,331	\$7,011,342	\$4,792,868	\$8,927,073
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		72.5%	72.5%	45.8%	70.2%	63.2%	29.9%	37.2%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2012 Population Estimates)	3,471	21,482	13,778	19,229	243,313	11,188	6,586
Net Taxable Tax Capacity	\$10,337,597	\$21,764,419	\$9,033,760	\$19,236,538	\$243,887,750	\$12,785,409	\$12,783,861
2011 Tax Levy (Payable 2012)	4,697,258	11,299,921	7,849,984	10,780,446	77,133,297	7,132,528	6,503,884
REVENUES							
Taxes	\$4,650,838	\$11,569,252	\$7,717,731	\$10,585,732	\$98,197,249	\$7,231,340	\$6,371,997
Special Assessments	57,137	-	407,772	584,268	-	382,300	704,997
Licenses and Permits	10,018	236,823	78,306	219,719	4,121,501	11,130	11,200
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,347	3,222,646	141,551	91,464	2,720,642	130,055	18,342
Human Services	393,561	993,827	1,457,705	1,246,737	9,057,971	946,835	670,697
Disaster	510,445	186,859	624,592	53,434	2,168,610	89,176	71,334
All Other	71,415	267,440	191,553	415,636	7,734,490	370,677	138,041
Total Federal Grants	988,768	4,670,772	2,415,401	1,807,271	21,681,713	1,536,743	898,414
State Grants							
County Program Aid	123,976	842,276	791,320	819,957	5,506,651	627,502	98,425
Market Value Credits	67,963	162,815	183,265	142,963	73,006	109,279	82,596
Disparity Reduction Aid	18,576	16,930	53,186	13,375	363	5,064	10,350
Streets and Highways	4,157,789	6,564,051	2,861,188	3,757,354	9,030,486	3,676,030	4,080,821
Human Services	324,145	1,627,494	1,373,226	939,963	6,828,725	1,140,966	459,144
PERA Aid	17,071	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	29,666	113,809	51,780	71,198	575,515	51,780	38,296
All Other	496,783	1,703,050	687,986	1,184,101	6,694,461	483,619	362,027
Total State Grants	5,235,969	11,053,062	6,022,776	6,955,237	28,918,366	6,114,146	5,146,535
Local Unit Grants	43,722	250,650	122,499	-	6,487,474	19,378	48,906
Total Intergovernmental Revenues	\$6,268,459	\$15,974,484	\$8,560,676	\$8,762,508	\$57,087,553	\$7,670,267	\$6,093,855
Charges for Services	1,088,369	1,335,726	1,173,811	1,556,112	24,231,711	1,457,826	1,242,269
Fines and Forfeits	-	18,410	32,096	-	266,438	8,906	22,945
Interest Earnings	37,858	149,200	73,864	106,029	3,423,470	64,698	41,440
All Other Revenues	348,709	464,462	1,631,515	1,196,466	2,478,030	891,291	323,946
Total Revenues	\$12,461,388	\$29,748,357	\$19,675,771	\$23,010,834	\$189,805,952	\$17,717,758	\$14,812,649
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	23,446,708	628,925	-
Other Long-Term Debt	-	-	-	-	2,100,000	42,713	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	25,546,708	671,638	-
Other Sources	-	40,972	-	-	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	502,625	207,110	178,761	5,654,985	50,280	439,000
Total Revenues and Other Financing Sources	\$12,461,388	\$30,291,954	\$19,882,881	\$23,189,595	\$221,007,645	\$18,439,676	\$15,251,649

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,437,616	\$3,459,660	\$2,943,995	\$4,623,536	\$34,506,968	\$3,093,209	\$1,770,461
	- Capital Outlay	-	-	-	76,503	13,982,637	973	-
	Total General Government	1,437,616	3,459,660	2,943,995	4,700,039	48,489,605	3,094,182	1,770,461
Public Safety	- Sheriff	1,133,801	2,930,798	1,852,119	2,876,229	28,690,500	1,384,304	1,312,957
	- Corrections	577,536	2,062,895	151,229	32,192	9,104,367	608,190	602,548
	- All Other	99,873	323,129	142,738	269,923	751,801	174,228	118,088
	- Capital Outlay	-	-	-	453,008	-	-	-
	Total Public Safety	1,811,210	5,316,822	2,146,086	3,631,352	38,546,668	2,166,722	2,033,593
Streets and Highways	- Administration	400,224	314,373	327,029	255,575	1,178,464	453,806	183,834
	- Maintenance	3,165,592	2,833,021	1,909,155	2,392,460	7,828,658	3,213,126	3,006,747
	- Construction	3,031,062	7,985,824	2,620,863	3,894,800	10,846,699	2,142,162	2,725,341
	- Other Capital Outlay	-	-	-	-	-	-	-
	Total Streets and Highways	6,596,878	11,133,218	4,857,047	6,542,835	19,853,821	5,809,094	5,915,922
Sanitation	- Current Expenditures	164,983	193,235	1,026,105	755,172	-	246,160	337,072
	- Capital Outlay	-	-	-	90,539	-	-	-
	Total Sanitation	164,983	193,235	1,026,105	845,711	-	246,160	337,072
Human Services	- Income Maintenance	567,588	1,198,960	1,662,269	1,683,054	9,831,973	1,021,980	640,828
	- Social Services	741,168	3,300,244	3,585,035	2,948,099	13,558,999	3,429,302	1,416,380
	- All Other	-	-	387,339	-	8,975,475	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	1,308,756	4,499,204	5,634,643	4,631,153	32,366,447	4,451,282	2,057,208
Health	- Current Expenditures	70,957	1,303,655	934,736	1,298,996	15,834,744	474,785	826,695
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	70,957	1,303,655	934,736	1,298,996	15,834,744	474,785	826,695
Culture and Recreation								
Libraries	- Current Expenditures	42,443	141,500	80,122	241,061	6,116,376	587,132	43,825
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	21,591	115,510	153,617	315,693	4,068,117	80,943	30,486
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	64,034	257,010	233,739	556,754	10,184,493	668,075	74,311
Conservation of Natural Resources	- Current Expenditures	366,746	345,192	161,018	896,504	42,217	400,750	846,071
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	366,746	345,192	161,018	896,504	42,217	400,750	846,071
Housing and Economic Development	- Current Expenditures	5,800	1,217,014	-	-	6,377,186	108,748	2,800
	- Capital Outlay	-	-	-	-	2,620,257	-	-
	Total Housing and Economic Development	5,800	1,217,014	-	-	8,997,443	108,748	2,800
All Other	- Current Expenditures	-	-	-	-	-	344,902	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	-	344,902	-
Debt Service	- Principal Paid on Bonds	100,000	545,000	-	480,000	5,600,000	185,000	225,000
	- Other Long-Term Debt	59,265	325,578	-	-	167,121	142,735	46,572
	- Interest and Fiscal Charges	95,172	793,537	-	92,435	7,273,812	100,677	105,188
	Total Current Expenditures	8,795,918	19,739,186	15,316,506	18,588,494	146,865,845	15,621,565	11,138,792
	Total Capital Outlay	3,031,062	7,985,824	2,620,863	4,514,850	27,449,593	2,143,135	2,725,341
	Total Debt Service	254,437	1,664,115	-	572,435	13,040,933	428,412	376,760
	Total Expenditures	\$12,081,417	\$29,389,125	\$17,937,369	\$23,675,779	\$187,356,371	\$18,193,112	\$14,240,893
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	691,694	-	-
	- Governmental Funds	-	502,625	207,110	178,761	5,654,985	50,280	439,000
	Total Expenditures and Other Financing Uses	\$12,081,417	\$29,891,750	\$18,144,479	\$23,854,540	\$193,703,050	\$18,243,392	\$14,679,893
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,814,417	\$10,463,468	\$3,119,542	\$4,624,225	\$76,158,160	\$4,259,557	\$2,288,626
Special Revenue Funds Unrestricted Fund Balance		3,256,102	3,278,148	4,545,308	7,899,178	956,825	4,292,954	5,120,490
Total		\$6,070,519	\$13,741,616	\$7,664,850	\$12,523,403	\$77,114,985	\$8,552,511	\$7,409,116
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		69.0%	69.6%	50.0%	67.4%	52.5%	54.7%	66.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2012 Population Estimates)	51,563	127,133	10,214	5,368,972
Net Taxable Tax Capacity	\$38,611,479	\$116,277,857	\$16,558,679	\$5,257,430,954
2011 Tax Levy (Payable 2012)	16,931,397	50,568,581	8,102,401	2,490,111,217
REVENUES				
Taxes	\$16,897,272	\$51,669,036	\$8,050,252	\$2,815,987,359
Special Assessments	302,170	1,271,775	787,935	50,293,066
Licenses and Permits	263,712	188,831	40,380	29,517,977
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	1,454,837	1,106,212	-	162,005,218
Human Services	2,866,138	5,280,097	796,761	395,356,226
Disaster	126,113	24,187	173,172	32,844,494
All Other	1,108,482	345,004	122,281	134,831,689
Total Federal Grants	5,555,570	6,755,500	1,092,214	725,037,627
State Grants				
County Program Aid	2,483,289	3,354,458	264,763	161,106,451
Market Value Credits	169,925	278,183	150,640	13,901,815
Disparity Reduction Aid	41,818	5,391	43,185	9,777,238
Streets and Highways	7,808,737	8,725,244	4,740,942	579,734,904
Human Services	3,515,909	6,150,744	960,086	330,394,770
PERA Aid	54,309	81,912	15,547	8,306,370
Police Aid	129,451	885,118	51,780	16,941,503
All Other	2,051,613	2,327,231	616,479	255,704,890
Total State Grants	16,255,051	21,808,281	6,843,422	1,375,867,941
Local Unit Grants	320,494	-	284,528	129,645,054
Total Intergovernmental Revenues	\$22,131,115	\$28,563,781	\$8,220,164	\$2,230,550,622
Charges for Services	3,894,461	11,442,924	739,717	571,095,591
Fines and Forfeits	24,571	327,155	1,721	7,797,024
Interest Earnings	201,449	1,131,249	197,912	49,407,938
All Other Revenues	1,072,674	6,847,018	476,982	205,119,278
Total Revenues	\$44,787,424	\$101,441,769	\$18,515,063	\$5,959,768,855
Other Financing Sources				
Borrowing				
Bonds Issued	-	1,558,331	-	333,745,462
Other Long-Term Debt	-	111,251	160,535	30,626,212
Short-Term Debt	-	-	-	-
Total Borrowing	-	1,669,582	160,535	364,371,674
Other Sources	20,597	29,481	9,301	5,574,473
Transfers From - Enterprise Funds	-	-	-	8,690,471
- Governmental Funds	164,005	435,538	20,281	187,595,335
Total Revenues and Other Financing Sources	\$44,972,026	\$103,576,370	\$18,705,180	\$6,526,000,808

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,156,765	\$19,642,266	\$2,941,831	\$900,366,483
	- Capital Outlay	-	-	-	66,020,798
	Total General Government	7,156,765	19,642,266	2,941,831	966,387,281
Public Safety	- Sheriff	4,256,754	17,073,068	1,713,528	542,878,889
	- Corrections	3,232,108	6,951,302	1,169,551	425,516,319
	- All Other	318,930	1,280,824	345,469	62,200,257
	- Capital Outlay	-	-	-	31,796,811
	Total Public Safety	7,807,792	25,305,194	3,228,548	1,062,392,276
Streets and Highways	- Administration	419,701	614,003	201,149	55,775,550
	- Maintenance	2,961,737	5,869,075	2,790,184	386,142,489
	- Construction	10,690,660	10,413,209	4,033,106	688,093,876
	- Other Capital Outlay	-	-	-	26,867,705
	Total Streets and Highways	14,072,098	16,896,287	7,024,439	1,156,879,620
Sanitation	- Current Expenditures	1,262,121	504,652	123,270	89,077,242
	- Capital Outlay	-	-	-	1,830,451
	Total Sanitation	1,262,121	504,652	123,270	90,907,693
Human Services	- Income Maintenance	3,729,137	5,321,749	961,886	469,573,486
	- Social Services	6,984,028	13,635,572	2,816,042	994,818,575
	- All Other	132,686	-	-	47,028,850
	- Capital Outlay	-	-	-	2,599,887
	Total Human Services	10,845,851	18,957,321	3,777,928	1,514,020,798
Health	- Current Expenditures	2,460,704	3,457,987	228,301	267,545,720
	- Capital Outlay	-	-	-	10,984,676
	Total Health	2,460,704	3,457,987	228,301	278,530,396
Culture and Recreation					
Libraries	- Current Expenditures	219,734	-	71,928	129,673,404
	- Capital Outlay	-	-	-	7,558,680
Parks and Recreation	- Current Expenditures	103,225	3,147,265	174,431	65,217,393
	- Capital Outlay	-	98,840	-	14,367,121
	Total Culture and Recreation	322,959	3,246,105	246,359	216,816,598
Conservation of Natural Resources	- Current Expenditures	587,345	698,241	1,166,195	103,061,904
	- Capital Outlay	-	-	-	1,349,234
	Total Conservation of Natural Resources	587,345	698,241	1,166,195	104,411,138
Housing and Economic Development	- Current Expenditures	102,115	-	22,552	154,617,998
	- Capital Outlay	-	-	-	75,042,490
	Total Housing and Economic Development	102,115	-	22,552	229,660,488
All Other	- Current Expenditures	-	-	-	11,250,887
	- Capital Outlay	-	-	-	7,021,875
	Total All Other	-	-	-	18,272,762
Debt Service	- Principal Paid on Bonds	955,000	3,345,000	170,000	228,515,873
	- Other Long-Term Debt	6,785	3,016,004	327,601	25,387,602
	- Interest and Fiscal Charges	245,779	2,685,399	96,998	118,630,921
	<i>Total Current Expenditures</i>	<i>33,927,090</i>	<i>78,196,004</i>	<i>14,726,317</i>	<i>4,704,745,446</i>
	<i>Total Capital Outlay</i>	<i>10,690,660</i>	<i>10,512,049</i>	<i>4,033,106</i>	<i>933,533,604</i>
	<i>Total Debt Service</i>	<i>1,207,564</i>	<i>9,046,403</i>	<i>594,599</i>	<i>372,534,396</i>
	Total Expenditures	\$45,825,314	\$97,754,456	\$19,354,022	\$6,010,813,446
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	-	-	183,874,278
Other Uses		-	-	-	819,472
Transfers To	- Enterprise Funds	-	-	-	25,608,774
	- Governmental Funds	164,005	435,538	20,281	187,595,335
	Total Expenditures and Other Financing Uses	\$45,989,319	\$98,189,994	\$19,374,303	\$6,408,711,305
Unreserved Fund Balance					
General Fund Unrestricted Fund Balance		\$12,341,878	\$30,002,651	\$4,906,937	\$1,291,207,655
Special Revenue Funds Unrestricted Fund Balance		8,153,269	15,162,025	7,603,138	1,116,451,433
Total		\$20,495,147	\$45,164,676	\$12,510,075	\$2,407,659,088
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.4%	57.8%	85.0%	51.2%

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	596,381	798,312	(201,931)	12,162	---	(189,769)	---	---	4,095	---	141,064	---	---	---
Total	596,381	798,312	(201,931)	12,162	---	(189,769)	---	---	4,095	---	141,064	---	---	---
Anoka														
Aquatic Center	1,607,431	1,204,129	403,302	---	1,960	401,342	---	---	---	447,517	7,481	---	---	---
Total	1,607,431	1,204,129	403,302	---	1,960	401,342	---	---	---	447,517	7,481	---	---	---
Becker														
Housing Department	294,444	574,310	(279,866)	360,922	266,029	(184,973)	---	359,917	---	---	---	---	---	---
Sunnyside Care Center	2,955,828	2,817,671	138,157	1,754	57,393	82,518	---	---	---	---	32,969	---	57,393	33,061
Total	3,250,272	3,391,981	(141,709)	362,676	323,422	(102,455)	---	359,917	---	---	32,969	---	57,393	33,061
Blue Earth														
Economic Development Authority	181,751	999,271	(817,520)	612,963	---	(204,557)	---	681,735	26,672	---	177,332	---	---	---
Landfill	2,373,973	1,887,287	486,686	26,021	---	512,707	---	---	---	44,049	---	---	---	---
Total	2,555,724	2,886,558	(330,834)	638,984	---	308,150	---	681,735	26,672	44,049	177,332	---	---	---
Carver														
Community Development Agency [5]	5,231,221	7,401,590	(2,170,369)	3,826,777	1,613,671	42,737	---	9,079,419	---	---	8,067,274	5,821,010	1,576,171	1,423,370
Total	5,231,221	7,401,590	(2,170,369)	3,826,777	1,613,671	42,737	---	9,079,419	---	---	8,067,274	5,821,010	1,576,171	1,423,370
Cass														
Housing and Redevelopment Authority [5]	71,885	560,179	(488,294)	389,579	426	(99,141)	---	389,040	---	---	3,679	---	426	4,188
Pine River Area Sanitary District [5]	492,258	538,917	(46,659)	1,068	10,569	(56,160)	---	---	---	---	110,836	---	8,419	184,990
Total	564,143	1,099,096	(534,953)	390,647	10,995	(155,301)	---	389,040	---	---	114,515	---	8,845	189,178
Chisago														
Housing and Redevelopment Authority - Economic Development Authority [2]	704,455	704,393	62	887,962	414,470	473,554	520,740	69,580	---	---	33,325	---	414,200	5,971,340
Total	704,455	704,393	62	887,962	414,470	473,554	520,740	69,580	---	---	33,325	---	414,200	5,971,340
Clay														
Family Service Center	1,329,580	1,460,369	(130,789)	---	25,671	(156,460)	---	---	---	(349,667)	---	---	25,671	532,630
Juvenile Center	1,914,657	2,060,460	(145,803)	58,420	16,598	(103,981)	---	53,082	883	(234,960)	198,454	---	16,598	---
Public Health	2,132,613	4,111,814	(1,979,201)	1,474,913	---	(504,288)	---	711,852	763,052	(468,304)	5,902	---	---	---
Solid Waste	1,196,544	2,887,526	(1,690,982)	1,366,249	---	(324,733)	---	---	148,240	100,000	1,114,241	---	---	---
Total	6,573,394	10,520,169	(3,946,775)	2,899,582	42,269	(1,089,462)	---	764,934	912,175	(952,931)	1,318,597	---	42,269	532,630
Clearwater														
Clearwater Health Services [1]	---	---	---	1,947,277	---	1,947,277	---	---	---	(1,947,277)	---	---	---	---
Total	---	---	---	1,947,277	---	1,947,277	---	---	---	(1,947,277)	---	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cook														
Golf Course [5]	975,591	1,232,390	(256,799)	141,442	34,881	(150,238)	---	---	---	---	9,950	---	34,881	150,000
Total	975,591	1,232,390	(256,799)	141,442	34,881	(150,238)	---	---	---	---	9,950	---	34,881	150,000
Cottonwood														
Landfill	494,593	595,540	(100,947)	82	---	(100,865)	82	---	---	(18,881)	515,459	---	---	---
Total	494,593	595,540	(100,947)	82	---	(100,865)	82	---	---	(18,881)	515,459	---	---	---
Crow Wing														
Serpent Lake Sanitary Sewer District	336,673	406,025	(69,352)	5,738	---	(63,614)	---	---	---	---	32,771	---	---	---
Solid Waste	2,064,133	2,131,373	(67,240)	92,341	---	25,101	---	---	595	(250,000)	125,875	---	---	---
Total	2,400,806	2,537,398	(136,592)	98,079	---	(38,513)	---	---	595	(250,000)	158,646	---	---	---
Dakota														
Byllesby Dam	761,338	928,924	(167,586)	---	---	(167,586)	---	---	---	---	---	---	---	---
Common Bond [3][5]	11,225,113	9,317,655	1,907,458	2,084,458	2,487,255	1,504,661	---	1,561,445	1,795,242	(3,323,872)	22,575,309	---	2,487,255	2,695,000
Criminal Justice Information Integration Network	147,584	48,021	99,563	---	---	99,563	---	---	---	---	---	---	---	---
Geographic Information System	13,166	9,072	4,094	---	---	4,094	---	---	---	---	---	---	---	---
Housing Assistance [3][5]	1,938,747	1,715,596	223,151	15,675,780	16,008,097	(109,166)	---	---	15,674,541	(128,083)	6,413	---	---	---
Public Housing [3][5]	2,197,241	2,345,594	(148,353)	104,258	37,509	(81,604)	---	1,065,845	71,292	---	188,569	160,094	46,006	799,993
Youth Housing [3][5]	135,209	367,462	(232,253)	152,480	4,800	(84,573)	---	---	150,000	---	198,282	---	4,800	---
Total	16,418,398	14,732,324	1,686,074	18,016,976	18,537,661	1,165,389	---	2,627,290	17,691,075	(3,451,955)	22,968,573	160,094	2,538,061	3,494,993
Dodge														
Fairview Care Center	4,150,962	4,274,473	(123,511)	5,025	6,808	(125,294)	---	---	---	---	7,546	---	6,808	50,000
Total	4,150,962	4,274,473	(123,511)	5,025	6,808	(125,294)	---	---	---	---	7,546	---	6,808	50,000
Douglas														
Hospital Operating	110,683,080	103,242,441	7,440,639	143,244	1,783,326	5,800,557	---	---	---	---	17,287,950	15,000,000	1,779,220	525,001
Housing and Redevelopment Authority [5]	1,061,226	2,553,035	(1,491,809)	2,142,743	546,790	104,144	461,228	1,347,077	219,834	---	51,135	---	413,745	100,600
Pope-Douglas Solid Waste [5]	6,604,458	8,227,505	(1,623,047)	1,649,143	627,043	(600,947)	---	428,942	163,754	---	1,775,689	---	602,809	1,035,000
Total	118,348,764	114,022,981	4,325,783	3,935,130	2,957,159	5,303,754	461,228	1,776,019	383,588	---	19,114,774	15,000,000	2,795,774	1,660,601
Faribault														
Housing and Redevelopment Authority [5]	7,000	308,370	(301,370)	291,817	---	(9,553)	---	291,815	---	---	---	---	---	---
Huntley Sewer District	16,487	60,698	(44,211)	9,124	15,332	(50,419)	---	---	---	---	---	---	15,269	4,000
Total	23,487	369,068	(345,581)	300,941	15,332	(59,972)	---	291,815	---	---	---	---	15,269	4,000
Grant														
Housing and Redevelopment Authority	417,654	717,410	(299,756)	293,878	38,181	(44,059)	43,412	432,395	---	---	226,481	---	38,181	35,000
Total	417,654	717,410	(299,756)	293,878	38,181	(44,059)	43,412	432,395	---	---	226,481	---	38,181	35,000

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hennepin														
Glen Lake Golf Course	893,430	802,937	90,493	---	28,100	62,393	---	---	---	---	---	---	28,100	140,000
Medical Center [5]	746,289,425	753,412,807	(7,123,382)	9,424,435	---	2,301,053	---	24,860,097	9,664,870	---	43,441,000	---	470,349	2,947,000
Metropolitan Health Plan	132,486,554	127,609,170	4,877,384	794,949	139,666	5,532,667	---	---	---	---	---	---	139,666	---
Radio Communications	2,173,897	2,163,579	10,318	155,075	1,461	163,932	---	155,075	---	---	1,852,122	---	1,461	---
Solid Waste	49,858,405	50,152,401	(293,996)	8,618,048	4,265,024	4,059,028	66,212	1,375,207	3,610,490	---	5,677,801	---	12,812	4,100,000
Total	931,701,711	934,140,894	(2,439,183)	18,992,507	4,434,251	12,119,073	66,212	26,390,379	13,275,360	---	50,970,923	---	652,388	7,187,000
Hubbard														
Heritage Cottages [4]	797,223	642,255	154,968	2,483	84,448	73,003	---	---	---	---	---	---	84,448	50,000
Heritage Living Center [4]	4,641,228	4,791,490	(150,262)	75,997	2,916	(77,181)	---	---	---	---	---	---	2,916	25,000
Heritage Manor [4]	671,796	486,341	185,455	3,506	85,467	103,494	---	---	---	---	---	---	85,467	95,000
Total	6,110,247	5,920,086	190,161	81,986	172,831	99,316	---	---	---	---	---	---	172,831	170,000
Itasca														
Itasca Medical Care	47,456,805	47,456,805	---	16,203	---	16,203	---	---	---	---	---	---	---	---
Itasca Resource Center	615,272	587,158	28,114	---	---	28,114	---	---	---	---	37,877	---	---	---
Nursing Home	10,075,178	9,381,122	694,056	176,010	424,377	445,689	---	---	---	---	790,063	---	424,377	305,000
Total	58,147,255	57,425,085	722,170	192,213	424,377	490,006	---	---	---	---	827,940	---	424,377	305,000
Jackson														
Jackson County Fair Association [5]	72,119	130,284	(58,165)	97,978	---	39,813	---	---	---	---	33,950	3,463	---	8,010
Jackson County Historical Society [5]	23,454	67,077	(43,623)	51,032	---	7,409	---	---	---	---	---	---	---	---
Total	95,573	197,361	(101,788)	149,010	---	47,222	---	---	---	---	33,950	3,463	---	8,010
Kanabec														
Hospital [5]	49,129,638	46,601,375	2,528,263	189,454	613,492	2,104,225	---	---	74,078	---	1,665,150	7,002,020	613,492	6,495,000
Total	49,129,638	46,601,375	2,528,263	189,454	613,492	2,104,225	---	---	74,078	---	1,665,150	7,002,020	613,492	6,495,000
Kandiyohi														
Housing and Redevelopment Authority [3]	326,506	1,660,285	(1,333,779)	1,410,804	57,792	19,233	121,232	1,284,965	---	---	---	---	57,266	40,236
Total	326,506	1,660,285	(1,333,779)	1,410,804	57,792	19,233	121,232	1,284,965	---	---	---	---	57,266	40,236
Kittson														
North Kittson Rural Water [5]	607,337	676,345	(69,008)	188,602	78,899	40,695	---	---	1,006	(8,894)	159,451	---	78,899	125,000
Total	607,337	676,345	(69,008)	188,602	78,899	40,695	---	---	1,006	(8,894)	159,451	---	78,899	125,000
Lake														
Broadband	---	---	---	1,022,369	151,382	870,987	---	---	---	739,054	7,785,321	6,217,524	58,580	1,669
Silverpointe	183,175	138,488	44,687	86	31,940	12,833	---	---	---	58,000	---	860,000	29,137	823,374
Total	183,175	138,488	44,687	1,022,455	183,322	883,820	---	---	---	797,054	7,785,321	7,077,524	87,717	825,043

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Le Sueur														
General [4][5]	1,800	2,370	(570)	---	---	(570)	---	---	---	---	---	---	---	---
Low Rent Public Housing [4][5]	152,680	266,980	(114,300)	19,695	6,672	(101,277)	---	16,727	---	---	99,228	---	---	---
Public Housing Capital Fund [4][5]	---	2,509	(2,509)	847	---	(1,662)	---	60,255	---	---	60,008	---	---	---
Total	154,480	271,859	(117,379)	20,542	6,672	(103,509)	---	76,982	---	---	159,236	---	---	---
Lyon														
Landfill	2,106,227	1,567,175	539,052	6,723	---	545,775	---	---	---	---	40,397	---	---	---
Total	2,106,227	1,567,175	539,052	6,723	---	545,775	---	---	---	---	40,397	---	---	---
Mahnomen														
Health Center [5]	8,373,007	8,120,480	252,527	446,812	39,336	660,003	---	---	---	---	427,950	---	39,336	132,187
Total	8,373,007	8,120,480	252,527	446,812	39,336	660,003	---	---	---	---	427,950	---	39,336	132,187
Mc Leod														
Housing and Redevelopment Authority [3]	463,417	670,190	(206,773)	421,725	185,300	29,652	---	421,331	---	---	---	---	183,409	128,995
Total	463,417	670,190	(206,773)	421,725	185,300	29,652	---	421,331	---	---	---	---	183,409	128,995
Meeker														
Economic Development Authority	592,750	518,947	73,803	96,948	232,948	(62,197)	---	---	---	---	639	---	163,981	151,131
Housing and Redevelopment Authority	64,751	422,637	(357,886)	256,113	---	(101,773)	---	236,300	---	---	29,288	---	---	---
Meeker Memorial Hospital	27,282,379	24,622,284	2,660,095	343,072	1,468,746	1,534,421	---	---	---	---	1,276,766	---	1,447,180	471,389
Total	27,939,880	25,563,868	2,376,012	696,133	1,701,694	1,370,451	---	236,300	---	---	1,306,693	---	1,611,161	622,520
Morrison														
Housing Choice Vouchers	29,800	555,387	(525,587)	498,778	---	(26,809)	---	498,777	---	(403)	---	---	---	---
State Shelter Plus Grant	---	16,621	(16,621)	24,911	---	8,290	---	24,911	---	8,290	---	---	---	---
State/Local	83,583	123,641	(40,058)	39,038	---	(1,020)	---	---	---	(7,887)	640	30,000	---	12,995
Total	113,383	695,649	(582,266)	562,727	---	(19,539)	---	523,688	---	---	640	30,000	---	12,995
Mower														
Colonial Manor [4][5]	18,336	30,395	(12,059)	13,500	259	1,182	---	13,493	---	---	1,511	---	259	2,812
Minnesota Housing Finance Agency [4][5]	81,293	155,635	(74,342)	88,619	25,619	(11,342)	---	82,287	---	---	21,010	---	25,619	34,463
Owned Public Housing Program C-4138 [4][5]	71,506	164,098	(92,592)	78,206	---	(14,386)	---	132,069	---	---	56,724	---	---	---
Rural Housing Service [4][5]	98,967	254,745	(155,778)	135,308	---	(20,470)	---	133,415	---	---	42,604	---	---	---
Section 8 Existing Housing Assistance Program C-4104 [4][5]	---	162,927	(162,927)	155,914	---	(7,013)	---	---	---	---	---	---	---	---
Total	270,102	767,800	(497,698)	471,547	25,878	(52,029)	---	361,264	---	---	121,849	---	25,878	37,275
Murray														
Congregate Housing	272,559	215,159	57,400	3,021	55,956	4,465	---	---	---	(1,613)	---	930,000	54,698	80,000
Hospital	17,832,336	16,786,045	1,046,291	94,013	96,935	1,043,369	---	---	---	---	6,787,807	1,709,709	---	2,934,654

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Shetek Area Water and Sewer Commission	340,886	612,975	(272,089)	4,718	223,370	(490,741)	---	---	---	---	---	---	218,652	716,957
Total	18,445,781	17,614,179	831,602	101,752	376,261	557,093	---	---	---	(1,613)	6,787,807	2,639,709	273,350	3,731,611
Olmsted														
Communications	1,193,664	1,151,743	41,921	6,918	---	48,839	---	---	---	---	20,573	---	---	---
Sanitary Sewer	88,231	72,176	16,055	87	18,830	(2,688)	---	---	---	---	---	---	18,830	14,400
Waste Management	17,652,870	17,351,849	301,021	1,234,534	4,741,846	(3,206,291)	---	---	---	---	4,633,636	57,986,488	4,741,846	3,945,000
Total	18,934,765	18,575,768	358,997	1,241,539	4,760,676	(3,160,140)	---	---	---	---	4,654,209	57,986,488	4,760,676	3,959,400
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [5]	4,197,596	4,311,419	(113,823)	407,588	418,067	(124,302)	---	---	395,799	---	2,070,262	---	418,067	418,393
Waste Management	6,750,775	7,089,056	(338,281)	193,007	28,392	(173,666)	---	---	179,651	---	36,143	---	28,392	---
Total	10,948,371	11,400,475	(452,104)	600,595	446,459	(297,968)	---	---	575,450	---	2,106,405	---	446,459	418,393
Pipestone														
Medical Center	11,886,889	11,463,663	423,226	306,754	70,073	659,907	---	---	---	(113,848)	734,367	---	66,598	258,164
Total	11,886,889	11,463,663	423,226	306,754	70,073	659,907	---	---	---	(113,848)	734,367	---	66,598	258,164
Polk														
Landfill	485,491	1,345,656	(860,165)	15,465	---	(844,700)	---	---	413	(258,752)	755,798	---	---	---
Resource Recovery	2,953,744	3,326,008	(372,264)	5,301	---	(366,963)	---	---	4,752	258,752	193,844	---	---	---
Total	3,439,235	4,671,664	(1,232,429)	20,766	---	(1,211,663)	---	---	5,165	---	949,642	---	---	---
Pope														
Housing and Redevelopment Authority	---	83,444	(83,444)	322,527	236,459	2,624	152,137	---	---	---	135,686	400,000	149,180	150,000
Total	---	83,444	(83,444)	322,527	236,459	2,624	152,137	---	---	---	135,686	400,000	149,180	150,000
Ramsey														
Lake Owasso Residence	7,195,196	8,718,322	(1,523,126)	40,524	108,645	(1,591,247)	---	---	19,968	(1,040,935)	1,163	---	108,645	210,000
Law Enforcement Services	6,248,683	6,462,648	(213,965)	251,386	2,695	34,726	---	---	243,125	---	257,008	---	---	---
Ponds at Battle Creek	330,365	545,123	(214,758)	272,443	370,762	(313,077)	---	---	---	---	---	---	105,999	2,300,000
Ramsey County Care Center	14,169,662	15,432,440	(1,262,778)	79,009	93,563	(1,277,332)	---	---	33,778	(924,849)	26,414	---	88,919	85,000
Total	27,943,906	31,158,533	(3,214,627)	643,362	575,665	(3,146,930)	---	---	296,871	(1,965,784)	284,585	---	303,563	2,595,000
Renville														
Housing and Redevelopment Authority	114,357	1,126,668	(1,012,311)	1,186,297	94,784	79,202	407,888	617,470	53,396	---	21,657	---	94,175	65,000
Renville County Hospital and Clinics	17,985,610	16,235,275	1,750,335	103,591	25,033	1,828,893	---	---	---	---	402,069	---	25,033	113,290
Solid Waste	926,184	916,421	9,763	22,870	12,759	19,874	---	---	68,642	---	13,912	---	---	---
Total	19,026,151	18,278,364	747,787	1,312,758	132,576	1,927,969	407,888	617,470	122,038	---	437,638	---	119,208	178,290

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Rice														
Environmental Services	3,152,413	4,035,939	(883,526)	1,016,850	---	133,324	---	---	386,336	---	---	---	---	---
Total	3,152,413	4,035,939	(883,526)	1,016,850	---	133,324	---	---	386,336	---	---	---	---	---
Rock														
Rock County Rural Water Distict [2]	820,656	762,237	58,419	41,412	18,383	81,448	---	83,189	---	---	205,405	---	15,857	105,000
Total	820,656	762,237	58,419	41,412	18,383	81,448	---	83,189	---	---	205,405	---	15,857	105,000
Saint Louis														
Plat Books	102,410	49,899	52,511	---	---	52,511	---	---	---	---	---	---	---	---
Solid Waste Management	6,276,757	7,960,455	(1,683,698)	945,406	---	(738,292)	218,122	8,250	531,559	(210,263)	1,806,005	---	---	---
Total	6,379,167	8,010,354	(1,631,187)	945,406	---	(685,781)	218,122	8,250	531,559	(210,263)	1,806,005	---	---	---
Scott														
Community Development Agency	4,974,467	8,189,980	(3,215,513)	5,940,007	1,696,731	1,027,763	2,612,195	124,750	---	---	6,544,385	13,031,868	1,688,860	931,542
Total	4,974,467	8,189,980	(3,215,513)	5,940,007	1,696,731	1,027,763	2,612,195	124,750	---	---	6,544,385	13,031,868	1,688,860	931,542
Sherburne														
Justice Center	10,326,847	8,438,486	1,888,361	---	---	1,888,361	---	---	---	1,332,975	---	---	---	---
Total	10,326,847	8,438,486	1,888,361	---	---	1,888,361	---	---	---	1,332,975	---	---	---	---
Stearns														
Housing and Redevelopment Authority	395,492	1,650,150	(1,254,658)	1,206,162	70,827	(119,323)	---	1,204,002	---	(105,680)	515,358	380,000	70,827	72,180
Septic Loan	---	---	---	1,643	440	1,203	---	---	---	---	---	---	440	---
Total	395,492	1,650,150	(1,254,658)	1,207,805	71,267	(118,120)	---	1,204,002	---	(105,680)	515,358	380,000	71,267	72,180
Steele														
Four Seasons Civic Center	384,019	624,154	(240,135)	133,376	5,042	(111,801)	---	---	---	---	---	---	5,042	100,000
Solid Waste	1,462,434	1,336,434	126,000	1,945	---	127,945	---	---	---	---	254,890	---	---	---
Total	1,846,453	1,960,588	(114,135)	135,321	5,042	16,144	---	---	---	---	254,890	---	5,042	100,000
Swift														
Housing and Redevelopment Authority [3]	626,328	367,917	258,411	502,238	734,445	26,204	---	288,300	---	---	---	---	---	47,182
Swift County - Benson Hospital	13,213,861	12,374,450	839,411	59,549	275,918	623,042	---	---	---	---	2,968,534	---	275,918	477,683
Total	13,840,189	12,742,367	1,097,822	561,787	1,010,363	649,246	---	288,300	---	---	2,968,534	---	275,918	524,865
Todd														
Solid Waste	1,423,484	1,551,324	(127,840)	63,029	---	(64,811)	---	---	63,029	---	129,207	---	---	---
Total	1,423,484	1,551,324	(127,840)	63,029	---	(64,811)	---	---	63,029	---	129,207	---	---	---
Traverse														
Prairieview Place	---	46,435	(46,435)	88,030	47,687	(6,092)	---	---	---	(30,000)	---	---	47,687	45,000

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2012

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Traverse Care Center	92,177	347,246	(255,069)	331,163	227,640	(151,546)	---	---	---	30,000	---	3,372,339	227,640	134,444
Total	92,177	393,681	(301,504)	419,193	275,327	(157,638)	---	---	---	---	---	3,372,339	275,327	179,444
Wabasha														
Reads Landing Sanitary Sewer District [5]	59,750	84,678	(24,928)	6,147	4,021	(22,802)	---	---	---	---	---	---	4,021	1,370
Total	59,750	84,678	(24,928)	6,147	4,021	(22,802)	---	---	---	---	---	---	4,021	1,370
Washington														
Housing and Redevelopment Authority 601	345,345	240,013	105,332	51	48,257	57,126	---	---	---	(24,178)	25,268	1,250,716	36,751	1,425,816
Housing and Redevelopment Authority 602	214,094	173,684	40,410	114,539	50,560	104,389	114,318	---	---	---	6,728	1,223,824	45,203	1,275,116
Housing and Redevelopment Authority 604	1,825,460	1,348,839	476,621	718,241	661,731	533,131	511,000	---	---	508,389	---	12,647,981	648,385	13,970,000
Housing and Redevelopment Authority 605	2,135,001	1,322,633	812,368	8,572	459,032	361,908	---	---	---	(105,000)	---	447,893	394,228	144,842
Housing and Redevelopment Authority 606	702,559	611,002	91,557	228,306	149,121	170,742	228,254	---	---	190,000	---	---	139,193	55,976
Housing and Redevelopment Authority 607	271,821	235,265	36,556	85,987	37,434	85,109	85,925	---	---	(16,000)	---	914,253	33,927	958,423
Housing and Redevelopment Authority 609	466,855	338,705	128,150	230,308	82,737	275,721	229,939	---	---	(14,000)	13,850	2,084,302	74,765	2,220,000
Housing and Redevelopment Authority 610	594,872	564,322	30,550	401,205	453,825	(22,070)	210,000	---	---	---	245,178	---	434,740	---
Housing and Redevelopment Authority 612	268,716	214,994	53,722	109,012	47,758	114,976	108,969	185,692	---	(32,502)	318,898	1,159,862	43,087	1,225,449
Housing and Redevelopment Authority 613	129,326	137,293	(7,967)	118	75,960	(83,809)	---	---	---	(609,656)	78,341	5,709	7,652	646,185
Housing and Redevelopment Authority 614	419,835	297,171	122,664	230,061	92,351	260,374	210,688	---	---	(154,566)	175,916	2,258,124	83,322	2,350,035
Housing and Redevelopment Authority 616	26,366	25,327	1,039	5	---	1,044	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority 617	347,708	669,181	(321,473)	710,646	185,455	203,718	---	692,221	---	(106,058)	1,141,698	4,535,435	120,817	4,011,591
Housing and Redevelopment Authority 619	6,000	2,000	4,000	180,445	117,622	66,823	---	---	---	---	---	---	104,963	275,000
Housing and Redevelopment Authority 620	47,607	31,957	15,650	5	25	15,630	---	---	---	27,000	---	---	---	---
Housing and Redevelopment Authority 626	358,784	256,664	102,120	18	42,676	59,462	---	---	---	269,664	10,743	719,924	30,964	816,408
Housing and Redevelopment Authority 635	171,872	605,416	(433,544)	236,585	33,357	(230,316)	---	236,488	---	(80,000)	---	---	216	---
Housing and Redevelopment Authority 636	128,234	240,679	(112,445)	206,964	7,516	87,003	---	206,724	---	(499,787)	897,204	396,830	131	---
Total	8,460,455	7,315,145	1,145,310	3,461,068	2,545,417	2,060,961	1,699,093	1,321,125	---	(646,694)	2,913,824	27,644,853	2,198,344	29,374,841
State Totals	\$1,412,431,862	\$1,419,285,771	(\$6,853,909)	\$44,145,373	\$76,958,938	\$25,959,656	\$6,302,341	\$49,414,139	\$34,349,092	(\$7,052,225)	\$147,821,433	\$140,549,368	\$22,128,276	\$72,213,534

Enterprise Fund Footnotes

- [1] The enterprise fund discontinued operations during the current year.
- [2] The enterprise fund is shown as a component unit in the county financial statements.
- [3] The enterprise fund fiscal year-end is June 30.
- [4] The enterprise fund fiscal year-end is September 30.
- [5] The enterprise is a discretely presented component unit.

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OUTSTANDING INDEBTEDNESS TABLE

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2012**

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	15,919	\$715,000	\$-	\$-	\$-	\$-	\$-	\$715,000	\$715,000	\$180,708	\$895,792
Anoka	336,748	167,770,000	-	-	40,290,000	5,375,000	-	213,435,000	49,220,000	10,754,655	8,428,398
Becker	32,973	5,340,000	-	-	-	-	-	5,340,000	-	3,632,537	2,226,707
Beltrami	45,325	-	-	-	-	12,315,000	-	12,315,000	6,315,000	-	1,841,017
Benton	38,861	12,230,000	-	-	-	-	-	12,230,000	5,285,000	554,690	2,502,760
Big Stone	5,164	905,000	-	-	-	-	-	905,000	-	-	520,803
Blue Earth	65,089	2,045,000	-	1,446,000	-	15,080,000	-	18,571,000	-	3,006,086	1,895,179
Brown	25,559	-	-	-	-	-	-	-	-	863,400	1,419,775
Carlton	35,404	15,865,000	-	-	-	-	-	15,865,000	4,010,000	19,043	2,933,009
Carver	93,584	24,070,000	-	-	25,490,000	1,260,000	-	50,820,000	1,260,000	12,611,769	5,367,729
Cass	28,350	-	-	-	-	-	-	-	-	1,338,836	2,820,323
Chippewa	12,181	-	-	-	-	-	-	-	-	668,122	615,692
Chisago	53,576	56,700,000	-	-	-	970,152	-	57,670,152	25,895,000	2,102,552	3,850,870
Clay	60,118	8,640,000	-	2,485,000	-	-	-	11,125,000	-	298,674	2,988,041
Clearwater	8,713	155,000	-	-	-	-	-	155,000	-	-	843,822
Cook	5,190	1,415,000	-	-	18,160,000	500,000	-	20,075,000	1,415,000	2,175,000	551,851
Cottonwood	11,592	-	-	1,090,000	-	-	-	1,090,000	1,090,000	1,339,850	713,258
Crow Wing	62,876	37,917,500	-	-	-	-	-	37,917,500	406,250	1,097,100	2,921,653
Dakota	404,493	52,255,000	-	-	70,350,000	-	-	122,605,000	28,855,000	6,356,269	18,449,951
Dodge	20,237	4,225,000	-	-	-	-	-	4,225,000	130,000	63,531	961,417
Douglas	36,412	36,440,000	-	340,000	17,675,000	39,409,999	-	93,864,999	11,890,000	921,762	7,304,669
Faribault	14,280	10,430,000	-	525,000	349,000	-	-	11,304,000	105,000	42,769	970,569
Fillmore	20,837	2,665,000	-	-	-	-	-	2,665,000	2,665,000	279,944	1,238,556
Freeborn	31,027	17,555,000	-	2,370,000	-	-	-	19,925,000	12,800,000	2,862,159	1,377,856
Goodhue	46,331	9,840,000	-	-	703,317	-	-	10,543,317	4,140,000	142,670	4,250,904
Grant	5,950	4,480,000	-	-	-	915,000	-	5,395,000	-	101,500	387,351
Hennepin	1,180,138	694,615,000	-	-	100,275,000	291,480,000	-	1,086,370,000	97,660,000	46,455,254	95,817,427
Houston	18,839	17,540,000	-	-	-	-	-	17,540,000	-	42,000	983,505
Hubbard	20,359	12,275,000	-	-	3,775,000	-	-	16,050,000	7,880,000	1,069,220	1,812,912
Isanti	38,235	10,845,000	-	-	-	-	-	10,845,000	3,110,000	680,000	1,538,589
Itasca	45,199	20,630,000	-	-	-	3,785,000	-	24,415,000	-	111,026	6,105,524
Jackson	10,279	3,530,000	-	180,000	5,245,000	-	-	8,955,000	1,960,000	166,932	695,930
Kanabec	16,011	15,510,000	-	-	2,900,000	10,785,000	-	29,195,000	6,175,000	570,667	1,411,021
Kandiyohi	42,315	22,655,000	-	19,210,000	-	1,187,750	-	43,052,750	13,850,000	19,639,082	4,011,108
Kittson	4,496	-	-	-	2,060,000	-	-	2,060,000	2,060,000	-	427,823
Koochiching	13,208	-	-	-	-	-	-	-	-	3,055,000	735,095
Lac qui Parle	7,109	-	-	-	-	-	-	-	-	408,566	374,352
Lake	10,815	2,390,000	-	-	860,000	-	-	3,250,000	-	7,623,777	1,319,601
Lake of the Woods	3,976	-	-	-	-	-	-	-	-	360,000	229,877
Le Sueur	27,673	15,825,000	-	-	-	-	-	15,825,000	-	-	835,417
Lincoln	5,816	5,840,000	-	-	-	-	-	5,840,000	1,540,000	1,521,062	194,586
Lyon	25,667	6,580,000	-	380,000	-	-	-	6,960,000	380,000	674,841	592,786
Mahnomen	5,504	-	-	-	290,000	830,000	-	1,120,000	290,000	523,845	169,488
Marshall	9,445	-	-	-	-	-	-	-	-	-	833,787
Martin	20,477	2,365,000	-	-	-	-	-	2,365,000	-	725,602	663,099
McLeod	36,104	-	-	-	-	3,563,515	-	3,563,515	-	1,085,436	1,197,570
Meeker	23,056	9,615,000	-	-	-	29,386,834	-	39,001,834	5,645,000	2,255,708	1,892,645
Mille Lacs	25,743	11,225,000	-	-	-	820,000	-	12,045,000	3,075,000	-	1,710,359
Morrison	33,049	8,540,000	-	-	-	-	-	8,540,000	4,085,000	1,462,745	1,966,086
Mower	39,314	13,755,000	-	-	-	9,060,000	-	22,815,000	-	1,413,131	974,978
Murray	8,573	1,965,000	-	995,000	5,235,000	1,709,709	-	9,904,709	2,005,000	11,719,206	524,837

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2012**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.)	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					All Other [1]
Nicollet	33,018	10,725,000	-	-	-	-	-	10,725,000	800,000	910,813	1,870,636
Nobles	21,474	7,325,000	-	-	-	3,810,000	-	11,135,000	3,810,000	160,721	1,155,642
Norman	6,656	241,300	-	-	-	-	-	241,300	-	4,526	378,961
Olmsted	147,123	127,955,000	-	-	96,895,000	1,545,000	-	226,395,000	87,895,000	-	9,389,837
Otter Tail	57,297	14,710,000	-	-	-	19,375,000	-	34,085,000	465,000	1,319,349	4,728,475
Pennington	14,075	1,150,000	-	-	-	-	-	1,150,000	1,025,000	901,000	574,681
Pine	29,248	29,325,000	-	-	-	-	-	29,325,000	-	885,658	1,216,775
Pipestone	9,394	1,845,000	-	-	-	-	-	1,845,000	-	1,766,785	288,151
Polk	31,429	27,470,000	-	-	1,100,000	-	-	28,570,000	7,620,000	-	1,348,271
Pope	10,897	-	-	-	-	3,400,000	-	3,400,000	-	4,472,023	417,854
Ramsey	517,399	205,430,000	-	-	-	-	-	205,430,000	70,005,000	25,122,000	35,980,799
Red Lake	4,086	-	-	-	-	-	-	-	-	-	196,705
Redwood	15,842	3,335,000	-	-	-	-	-	3,335,000	-	727,487	1,029,844
Renville	15,389	12,230,000	-	-	-	1,405,000	-	13,635,000	865,000	3,145,485	1,821,250
Rice	64,747	24,110,000	-	-	-	-	-	24,110,000	-	438,114	1,793,616
Rock	9,567	4,000,000	-	680,000	-	-	-	4,680,000	-	1,200,273	357,536
Roseau	15,484	9,415,000	-	-	-	-	-	9,415,000	4,435,000	-	853,209
Saint Louis	200,024	31,230,803	-	-	-	-	-	31,230,803	4,747,263	1,175,140	35,486,943
Scott	133,326	96,795,000	-	-	11,850,000	29,275,000	1,855,000	139,775,000	21,900,000	5,601,179	4,832,626
Sherburne	89,457	21,255,000	-	-	-	2,445,000	-	23,700,000	10,860,000	-	4,791,653
Sibley	15,118	3,740,000	-	645,000	-	-	-	4,385,000	4,385,000	1,462,507	1,010,484
Stearns	151,591	16,880,000	-	-	-	6,465,000	-	23,345,000	1,105,000	1,635,718	8,176,512
Steele	36,299	17,970,000	-	-	-	3,310,000	-	21,280,000	12,595,000	1,332,710	1,182,493
Stevens	9,751	-	-	-	-	-	-	-	-	6,705,456	479,524
Swift	9,609	-	-	40,000	-	9,200,728	-	9,240,728	6,595,000	2,529,179	844,018
Todd	24,526	4,650,000	-	-	-	1,290,000	-	5,940,000	-	-	1,656,118
Traverse	3,471	2,970,000	-	-	6,525,000	-	-	9,495,000	4,230,000	148,274	265,947
Wabasha	21,482	12,220,000	-	-	90,551	-	-	12,310,551	-	6,614,915	1,285,198
Wadena	13,778	-	-	-	-	-	-	-	-	-	803,360
Waseca	19,229	2,230,000	-	-	-	-	-	2,230,000	-	-	1,044,129
Washington	243,313	166,215,000	-	-	-	41,835,000	-	208,050,000	32,985,000	17,671,575	8,433,793
Watonwan	11,188	2,775,000	-	-	-	-	-	2,775,000	-	766,851	864,869
Wilkin	6,586	2,490,000	-	-	-	-	-	2,490,000	-	-	284,598
Winona	51,563	6,910,000	-	-	-	-	-	6,910,000	-	55,425	2,224,714
Wright	127,133	53,290,000	-	-	1,495,000	-	-	54,785,000	4,355,000	2,549,589	3,537,391
Yellow Medicine	10,214	2,115,000	-	-	-	-	-	2,115,000	2,115,000	825,927	594,404
Total	5,368,972	\$2,270,359,603	\$-	\$30,386,000	\$411,612,868	\$551,788,687	\$1,855,000	\$3,266,002,158	\$588,703,513	\$243,105,405	\$346,497,370

Footnote:

[1] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

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**UNRESTRICTED FUND BALANCES IN THE
GENERAL FUND AND SPECIAL REVENUE FUNDS**

Table 5
Unrestricted Fund Balances in the General and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County

County	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	11,761,177	6,472,686	18,233,863	8,169,659	7,520,595	15,690,254	-13.9%	25,773,914	60.9%
Anoka	34,449,259	59,404,553	93,853,812	33,364,204	43,301,879	76,666,083	-18.3%	220,436,040	34.8%
Becker	4,723,307	14,114,763	18,838,070	5,436,701	14,775,739	20,212,440	7.3%	36,190,258	55.9%
Beltrami	16,398,579	18,545,629	34,944,208	17,670,268	16,634,717	34,304,985	-1.8%	57,077,346	60.1%
Benton	8,580,318	6,708,504	15,288,822	9,341,185	10,880,521	20,221,706	32.3%	29,033,541	69.6%
Big Stone	1,559,072	4,026,892	5,585,964	2,071,165	4,431,001	6,502,166	16.4%	7,816,086	83.2%
Blue Earth	12,115,900	2,440,189	14,556,089	13,369,996	1,958,736	15,328,732	5.3%	55,196,055	27.8%
Brown	2,790,671	9,527,505	12,318,176	3,744,519	10,038,141	13,782,660	11.9%	23,680,103	58.2%
Carlton	9,676,738	8,134,905	17,811,643	9,932,216	6,718,629	16,650,845	-6.5%	39,831,774	41.8%
Carver	22,211,772	11,049,816	33,261,588	23,034,488	10,654,617	33,689,105	1.3%	71,465,695	47.1%
Cass	18,023,607	17,893,948	35,917,555	19,410,309	18,061,503	37,471,812	4.3%	38,049,377	98.5%
Chippewa	3,567,765	10,327,941	13,895,706	3,268,014	9,932,516	13,200,530	-5.0%	16,296,239	81.0%
Chisago	12,421,874	12,696,288	25,118,162	17,097,910	12,030,618	29,128,528	16.0%	40,305,531	72.3%
Clay	4,972,433	4,423,180	9,395,613	6,050,739	7,248,712	13,299,451	41.5%	41,729,592	31.9%
Clearwater	5,846,755	5,584,851	11,431,606	2,772,381	6,196,911	8,969,292	-21.5%	14,705,933	61.0%
Cook	9,399,965	2,634,846	12,034,811	9,764,644	1,116,946	10,881,590	-9.6%	15,681,415	69.4%
Cottonwood	5,622,167	(37,621)	5,584,546	6,186,438	5,584,546	7,036,984	26.0%	13,319,528	52.8%
Crow Wing	16,537,466	11,357,813	27,895,279	17,527,595	12,561,490	30,089,085	7.9%	65,847,813	45.7%
Dakota	66,587,937	144,044,826	210,632,763	64,193,932	180,534,763	244,728,695	16.2%	230,865,452	106.0%
Dodge	5,687,547	7,824,405	13,511,952	6,634,054	8,084,122	14,718,176	8.9%	17,933,448	82.1%
Douglas	6,579,428	11,572,548	18,151,976	10,004,390	12,840,059	22,844,449	25.9%	35,647,695	64.1%
Faribault	1,751,200	324,229	2,075,429	1,786,781	(335,904)	1,450,877	-30.1%	14,558,453	10.0%
Fillmore	2,348,449	5,319,252	7,667,701	1,990,340	4,593,045	6,583,385	-14.1%	17,583,623	37.4%
Freeborn	7,868,494	9,097,124	16,965,618	11,432,371	10,142,426	21,574,797	27.2%	37,441,462	57.6%
Goodhue	16,239,938	10,755,555	26,995,493	18,903,938	10,776,098	29,680,036	9.9%	40,713,129	72.9%
Grant	1,749,984	2,831,442	4,581,426	1,380,067	3,567,024	4,947,091	8.0%	9,197,487	53.8%
Hennepin	128,223,590	169,814,896	298,038,486	145,966,144	169,132,402	315,098,546	5.7%	1,086,293,554	29.0%
Houston	3,864,031	6,225,445	10,089,476	3,919,593	7,630,821	11,550,414	14.5%	19,299,241	59.8%
Hubbard	7,045,273	8,112,584	15,157,857	5,946,520	8,466,285	14,412,805	-4.9%	24,408,116	59.0%
Isanti	2,966,807	5,356,070	8,322,877	2,393,883	5,578,540	7,972,423	-4.2%	29,511,598	27.0%
Itasca	10,625,501	22,463,586	33,089,087	9,788,539	22,150,354	31,938,893	-3.5%	71,833,515	44.5%
Jackson	5,529,562	5,179,825	10,709,387	5,201,640	5,962,715	11,164,355	4.2%	14,329,803	77.9%
Kanabec	1,398,034	3,708,531	5,106,565	1,655,203	5,216,678	6,871,881	34.6%	19,114,384	36.0%
Kandiyohi	9,782,315	19,255,656	29,037,971	10,323,397	19,441,626	29,765,023	2.5%	50,248,074	59.2%
Kittson	4,733,532	1,506,451	6,239,983	3,976,041	1,569,334	5,545,375	-11.1%	8,852,663	62.6%
Koochiching	5,034,707	11,221,802	16,256,509	5,070,265	10,724,641	15,794,906	-2.8%	18,056,978	87.5%
Lac qui Parle	1,308,995	6,337,664	7,646,659	1,864,331	4,991,435	6,855,766	-10.3%	11,073,918	61.9%
Lake	9,269,662	4,942,320	14,211,982	10,171,424	4,563,873	14,735,297	3.7%	21,807,796	67.6%
Lake of the Woods	4,149,868	2,901,184	7,051,052	4,190,371	3,320,396	7,510,767	6.5%	7,955,096	94.4%
Le Sueur	5,412,437	7,688,490	13,100,927	5,443,054	7,350,507	12,793,561	-2.3%	21,660,114	59.1%
Lincoln	4,277,961	1,720,796	5,998,757	4,182,798	1,115,795	5,298,593	-11.7%	9,045,579	58.6%
Lyon	7,532,206	5,624,431	13,156,637	8,741,503	4,094,670	12,836,173	-2.4%	20,280,911	63.3%
Mahnomen	1,829,171	2,223,806	4,052,977	1,923,430	2,517,982	4,441,412	9.6%	9,340,928	47.5%
Marshall	2,690,467	6,259,124	8,949,591	2,763,502	6,151,820	8,915,322	-0.4%	12,708,497	70.2%

Table 5
Unrestricted Fund Balances in the General and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County

County	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Martin	7,702,528	4,205,515	11,908,043	6,721,348	3,203,051	9,924,399	-16.7%	21,458,791	46.2%
McLeod	17,113,448	11,448,006	28,561,454	18,137,539	12,334,165	30,471,704	6.7%	29,199,226	104.4%
Meeker	6,011,109	8,449,073	14,460,182	6,933,938	9,299,209	16,233,147	-12.3%	21,817,009	74.4%
Mille Lacs	8,632,493	6,369,640	15,002,133	7,552,158	6,598,568	14,150,726	-5.7%	27,625,748	51.2%
Morrison	7,804,967	11,163,137	18,968,104	7,649,310	10,151,148	17,800,458	-6.2%	30,466,735	58.4%
Mower	21,273,546	7,070,376	28,343,922	23,681,479	9,496,115	33,177,594	17.1%	28,578,471	116.1%
Murray	3,419,528	2,343,549	5,763,077	3,875,152	2,171,569	6,046,721	4.9%	11,223,666	53.9%
Nicollet	10,673,691	9,502,503	20,176,194	11,669,637	10,317,838	21,987,475	9.0%	24,334,597	90.4%
Nobles	6,836,070	7,410,205	14,246,275	7,826,487	7,412,358	15,238,845	7.0%	20,121,306	75.7%
Norman	3,595,866	391,123	3,986,989	3,629,487	198,526	3,828,013	-4.0%	10,104,843	37.9%
Olmsted	35,364,883	37,082,358	72,447,241	38,721,271	39,039,780	77,761,051	7.3%	129,434,773	60.1%
Otter Tail	15,091,672	15,091,512	30,183,184	15,724,179	16,281,786	32,005,965	6.0%	46,205,939	69.3%
Pennington	3,609,575	4,683,529	8,293,104	4,057,857	4,689,649	8,747,506	5.5%	13,572,864	64.4%
Pine	804,903	8,897,587	9,702,490	934,858	8,538,056	9,472,914	-2.4%	28,810,680	32.9%
Pipestone	5,256,643	3,472,564	8,729,207	4,967,707	3,809,394	8,777,101	0.5%	12,454,682	70.5%
Polk	13,541,176	11,051,773	24,592,949	16,532,211	4,603,937	21,136,148	-14.1%	44,574,878	47.4%
Pope	919,263	3,628,844	4,548,107	1,638,688	4,079,060	5,717,748	25.7%	12,496,708	45.8%
Ramsey	196,541,606	15,421,450	211,963,056	205,628,134	16,535,672	222,163,806	4.8%	488,644,591	45.5%
Red Lake	3,627,130	3,012,396	6,639,526	3,655,737	2,458,784	6,114,521	-7.9%	5,611,613	109.0%
Redwood	7,373,240	8,552,291	15,925,531	7,822,195	9,218,153	17,040,348	-7.0%	18,513,430	92.0%
Renville	5,267,039	4,847,436	10,114,475	8,037,890	4,814,101	12,851,991	27.1%	24,610,409	52.2%
Rice	15,555,677	10,724,223	26,279,900	14,116,266	11,132,542	25,248,808	-3.9%	38,285,708	65.9%
Rock	3,641,764	2,446,249	6,088,013	5,148,471	1,914,998	7,063,469	16.0%	8,701,144	81.2%
Roseau	4,652,661	215,942	4,868,603	4,437,792	1,900,560	6,338,352	30.2%	14,562,907	43.5%
Saint Louis	50,935,180	64,135,216	115,070,396	54,807,390	61,205,540	116,012,930	0.8%	210,985,923	55.0%
Scott	26,027,112	8,816,686	34,843,798	27,349,123	1,377,445	28,726,568	-17.6%	78,797,486	36.5%
Sherburne	21,296,396	21,871,597	43,167,993	20,824,091	23,487,366	44,311,457	2.6%	61,090,784	72.5%
Sibley	9,016,176	6,259,482	15,275,658	6,610,022	8,130,882	14,740,904	-3.5%	20,346,152	72.5%
Stearns	26,205,555	25,951,049	52,156,604	28,502,324	20,024,317	48,526,641	-7.0%	106,060,431	45.8%
Steele	9,877,418	11,008,813	20,886,231	8,987,492	11,920,839	20,908,331	0.1%	29,793,480	70.2%
Stevens	2,551,772	4,050,693	6,602,465	2,842,506	4,168,836	7,011,342	6.2%	11,099,674	63.2%
Swift	1,613,373	2,890,030	4,503,403	(449,085)	5,241,953	4,792,868	6.4%	16,039,056	29.9%
Todd	3,245,022	6,391,985	9,637,007	3,594,598	5,332,475	8,927,073	-7.4%	24,008,271	37.2%
Traverse	2,489,616	3,138,216	5,627,832	2,814,417	3,256,102	6,070,519	7.9%	8,795,918	69.0%
Wabasha	9,095,287	4,080,083	13,175,370	10,463,468	3,278,148	13,741,616	4.3%	19,739,186	69.6%
Wadena	1,733,779	3,760,065	5,493,844	3,119,542	4,545,308	7,664,850	39.5%	15,316,506	50.0%
Waseca	4,948,048	8,065,895	13,013,943	4,624,225	7,899,178	12,523,403	-3.8%	18,588,494	67.4%
Washington	67,258,588	899,558	68,158,146	76,158,160	956,825	77,114,985	13.1%	146,865,845	52.5%
Watonwan	4,813,717	4,227,881	9,041,598	4,259,557	4,292,954	8,552,511	-5.4%	15,621,565	54.7%
Wilkin	2,560,188	3,793,698	6,353,886	2,288,626	5,120,490	7,409,116	16.6%	11,138,792	66.5%
Winona	10,994,504	10,547,418	21,541,922	12,341,878	8,153,269	20,495,147	-4.9%	33,927,090	60.4%
Wright	28,939,009	13,059,183	41,998,192	30,002,651	15,162,025	45,164,676	7.5%	78,196,004	57.8%
Yellow Medicine	5,274,913	7,693,053	12,967,966	4,906,937	7,603,138	12,510,075	-3.5%	14,726,317	85.0%
Total	\$1,218,332,052	\$1,095,740,612	\$2,314,072,664	\$1,291,207,655	\$1,116,451,433	\$2,407,659,088	4.0%	\$4,704,745,446	51.2%

Table 6
Unrestricted Fund Balances in the General and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

County	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Faribault	\$1,751,200	\$324,229	\$2,075,429	\$1,786,781	(\$335,904)	\$1,450,877	-30.1%	\$14,558,453	10.0%
Isanti	2,966,807	5,356,070	8,322,877	2,393,883	5,578,540	7,972,423	-4.2%	29,511,598	27.0%
Blue Earth	12,115,900	2,440,189	14,556,089	13,369,996	1,958,736	15,328,732	5.3%	55,196,055	27.8%
Hennepin	128,223,590	169,814,896	298,038,486	145,966,144	169,132,402	315,098,546	5.7%	1,086,293,554	29.0%
Swift	1,613,373	2,890,030	4,503,403	(449,085)	5,241,953	4,792,868	6.4%	16,039,056	29.9%
Clay	4,972,433	4,423,180	9,395,613	6,050,739	7,248,712	13,299,451	41.5%	41,729,592	31.9%
Pine	804,903	8,897,587	9,702,490	934,858	8,538,056	9,472,914	-2.4%	28,810,680	32.9%
Anoka	34,449,259	59,404,553	93,853,812	33,364,204	43,301,879	76,666,083	-18.3%	220,436,040	34.8%
Kanabec	1,398,034	3,708,531	5,106,565	1,655,203	5,216,678	6,871,881	34.6%	19,114,384	36.0%
Scott	26,027,112	8,816,686	34,843,798	27,349,123	1,377,445	28,726,568	-17.6%	78,797,486	36.5%
Todd	3,245,022	6,391,985	9,637,007	3,594,598	5,332,475	8,927,073	-7.4%	24,008,271	37.2%
Fillmore	2,348,449	5,319,252	7,667,701	1,990,340	4,593,045	6,583,385	-14.1%	17,583,623	37.4%
Norman	3,595,866	391,123	3,986,989	3,629,487	198,526	3,828,013	-4.0%	10,104,843	37.9%
Carlton	9,676,738	8,134,905	17,811,643	9,932,216	6,718,629	16,650,845	-6.5%	39,831,774	41.8%
Roseau	4,652,661	215,942	4,868,603	4,437,792	1,900,560	6,338,352	30.2%	14,562,907	43.5%
Itasca	10,625,501	22,463,586	33,089,087	9,788,539	22,150,354	31,938,893	-3.5%	71,833,515	44.5%
Ramsey	196,541,606	15,421,450	211,963,056	205,628,134	16,535,672	222,163,806	4.8%	488,644,591	45.5%
Crow Wing	16,537,466	11,357,813	27,895,279	17,527,595	12,561,490	30,089,085	7.9%	65,847,813	45.7%
Stearns	26,205,555	25,951,049	52,156,604	28,502,324	20,024,317	48,526,641	-7.0%	106,060,431	45.8%
Pope	919,263	3,628,844	4,548,107	1,638,688	4,079,060	5,717,748	25.7%	12,496,708	45.8%
Martin	7,702,528	4,205,515	11,908,043	6,721,348	3,203,051	9,924,399	-16.7%	21,458,791	46.2%
Carver	22,211,772	11,049,816	33,261,588	23,034,488	10,654,617	33,689,105	1.3%	71,465,695	47.1%
Polk	13,541,176	11,051,773	24,592,949	16,532,211	4,603,937	21,136,148	-14.1%	44,574,878	47.4%
Mahnomen	1,829,171	2,223,806	4,052,977	1,923,430	2,517,982	4,441,412	9.6%	9,340,928	47.5%
Wadena	1,733,779	3,760,065	5,493,844	3,119,542	4,545,308	7,664,850	39.5%	15,316,506	50.0%
Mille Lacs	8,632,493	6,369,640	15,002,133	7,552,158	6,598,568	14,150,726	-5.7%	27,625,748	51.2%
Renville	5,267,039	4,847,436	10,114,475	8,037,890	4,814,101	12,851,991	27.1%	24,610,409	52.2%
Washington	67,258,588	899,558	68,158,146	76,158,160	956,825	77,114,985	13.1%	146,865,845	52.5%
Cottonwood	5,622,167	(37,621)	5,584,546	6,186,438	850,546	7,036,984	26.0%	13,319,528	52.8%
Grant	1,749,984	2,831,442	4,581,426	1,380,067	3,567,024	4,947,091	8.0%	9,197,487	53.8%
Murray	3,419,528	2,343,549	5,763,077	3,875,152	2,171,569	6,046,721	4.9%	11,223,666	53.9%
Watonwan	4,813,717	4,227,881	9,041,598	4,259,557	4,292,954	8,552,511	-5.4%	15,621,565	54.7%
Saint Louis	50,935,180	64,135,216	115,070,396	54,807,390	61,205,540	116,012,930	0.8%	210,985,923	55.0%
Becker	4,723,307	14,114,763	18,838,070	5,436,701	14,775,739	20,212,440	7.3%	36,190,258	55.9%
Freeborn	7,868,494	9,097,124	16,965,618	11,432,371	10,142,426	21,574,797	27.2%	37,441,462	57.6%
Wright	28,939,009	13,059,183	41,998,192	30,002,651	15,162,025	45,164,676	7.5%	78,196,004	57.8%
Brown	2,790,671	9,527,505	12,318,176	3,744,519	10,038,141	13,782,660	11.9%	23,680,103	58.2%
Morrison	7,804,967	11,163,137	18,968,104	7,649,310	10,151,148	17,800,458	-6.2%	30,466,735	58.4%
Lincoln	4,277,961	1,720,796	5,998,757	4,182,798	1,115,795	5,298,593	-11.7%	9,045,579	58.6%
Hubbard	7,045,273	8,112,584	15,157,857	5,946,520	8,466,285	14,412,805	-4.9%	24,408,116	59.0%
Le Sueur	5,412,437	7,688,490	13,100,927	5,443,054	7,350,507	12,793,561	-2.3%	21,660,114	59.1%
Kandiyohi	9,782,315	19,255,656	29,037,971	10,323,397	19,441,626	29,765,023	2.5%	50,248,074	59.2%
Houston	3,864,031	6,225,445	10,089,476	3,919,593	7,630,821	11,550,414	14.5%	19,299,241	59.8%
Olmsted	35,364,883	37,082,358	72,447,241	38,721,271	39,039,780	77,761,051	7.3%	129,434,773	60.1%

Table 6
Unrestricted Fund Balances in the General and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

County	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Beltrami	16,398,579	18,545,629	34,944,208	17,670,268	16,634,717	34,304,985	-1.8%	57,077,346	60.1%
Winona	10,994,504	10,547,418	21,541,922	12,341,878	8,153,269	20,495,147	-4.9%	33,927,090	60.4%
Aitkin	11,761,177	6,472,686	18,233,863	8,169,659	7,520,595	15,690,254	-13.9%	25,773,914	60.9%
Clearwater	5,846,755	5,584,851	11,431,606	2,772,381	6,196,911	8,969,292	-21.5%	14,705,933	61.0%
Lac qui Parle	1,308,995	6,337,664	7,646,659	1,864,331	4,991,435	6,855,766	-10.3%	11,073,918	61.9%
Kittson	4,733,532	1,506,451	6,239,983	3,976,041	1,569,334	5,545,375	-11.1%	8,852,663	62.6%
Stevens	2,551,772	4,050,693	6,602,465	2,842,506	4,168,836	7,011,342	6.2%	11,099,674	63.2%
Lyon	7,532,206	5,624,431	13,156,637	8,741,503	4,094,670	12,836,173	-2.4%	20,280,911	63.3%
Douglas	6,579,428	11,572,548	18,151,976	10,004,390	12,840,059	22,844,449	25.9%	35,647,695	64.1%
Pennington	3,609,575	4,683,529	8,293,104	4,057,857	4,689,649	8,747,506	5.5%	13,572,864	64.4%
Rice	15,555,677	10,724,223	26,279,900	14,116,266	11,132,542	25,248,808	-3.9%	38,285,708	65.9%
Wilkin	2,560,188	3,793,698	6,353,886	2,288,626	5,120,490	7,409,116	16.6%	11,138,792	66.5%
Waseca	4,948,048	8,065,895	13,013,943	4,624,225	7,899,178	12,523,403	-3.8%	18,588,494	67.4%
Lake	9,269,662	4,942,320	14,211,982	10,171,424	4,563,873	14,735,297	3.7%	21,807,796	67.6%
Traverse	2,489,616	3,138,216	5,627,832	2,814,417	3,256,102	6,070,519	7.9%	8,795,918	69.0%
Otter Tail	15,091,672	15,091,512	30,183,184	15,724,179	16,281,786	32,005,965	6.0%	46,205,939	69.3%
Cook	9,399,965	2,634,846	12,034,811	9,764,644	1,116,946	10,881,590	-9.6%	15,681,415	69.4%
Wabasha	9,095,287	4,080,083	13,175,370	10,463,468	3,278,148	13,741,616	4.3%	19,739,186	69.6%
Benton	8,580,318	6,708,504	15,288,822	9,341,185	10,880,521	20,221,706	32.3%	29,033,541	69.6%
Marshall	2,690,467	6,259,124	8,949,591	2,763,502	6,151,820	8,915,322	-0.4%	12,708,497	70.2%
Steele	9,877,418	11,008,813	20,886,231	8,987,492	11,920,839	20,908,331	0.1%	29,793,480	70.2%
Pipestone	5,256,643	3,472,564	8,729,207	4,967,707	3,809,394	8,777,101	0.5%	12,454,682	70.5%
Chisago	12,421,874	12,696,288	25,118,162	17,097,910	12,030,618	29,128,528	16.0%	40,305,531	72.3%
Sibley	9,016,176	6,259,482	15,275,658	6,610,022	8,130,882	14,740,904	-3.5%	20,346,152	72.5%
Sherburne	21,296,396	21,871,597	43,167,993	20,824,091	23,487,366	44,311,457	2.6%	61,090,784	72.5%
Goodhue	16,239,938	10,755,555	26,995,493	18,903,938	10,776,098	29,680,036	9.9%	40,713,129	72.9%
Meeker	6,011,109	8,449,073	14,460,182	6,933,938	9,299,209	16,233,147	-12.3%	21,817,009	74.4%
Nobles	6,836,070	7,410,205	14,246,275	7,826,487	7,412,358	15,238,845	7.0%	20,121,306	75.7%
Jackson	5,529,562	5,179,825	10,709,387	5,201,640	5,962,715	11,164,355	4.2%	14,329,803	77.9%
Chippewa	3,567,765	10,327,941	13,895,706	3,268,014	9,932,516	13,200,530	-5.0%	16,296,239	81.0%
Rock	3,641,764	2,446,249	6,088,013	5,148,471	1,914,998	7,063,469	16.0%	8,701,144	81.2%
Dodge	5,687,547	7,824,405	13,511,952	6,634,054	8,084,122	14,718,176	8.9%	17,933,448	82.1%
Big Stone	1,559,072	4,026,892	5,585,964	2,071,165	4,431,001	6,502,166	16.4%	7,816,086	83.2%
Yellow Medicine	5,274,913	7,693,053	12,967,966	4,906,937	7,603,138	12,510,075	-3.5%	14,726,317	85.0%
Koochiching	5,034,707	11,221,802	16,256,509	5,070,265	10,724,641	15,794,906	-2.8%	18,056,978	87.5%
Nicollet	10,673,691	9,502,503	20,176,194	11,669,637	10,317,838	21,987,475	9.0%	24,334,597	90.4%
Redwood	7,373,240	8,552,291	15,925,531	7,822,195	9,218,153	17,040,348	-7.0%	18,513,430	92.0%
Lake of the Woods	4,149,868	2,901,184	7,051,052	4,190,371	3,320,396	7,510,767	6.5%	7,955,096	94.4%
Cass	18,023,607	17,893,948	35,917,555	19,410,309	18,061,503	37,471,812	4.3%	38,049,377	98.5%
McLeod	17,113,448	11,448,006	28,561,454	18,137,539	12,334,165	30,471,704	6.7%	29,199,226	104.4%
Dakota	66,587,937	144,044,826	210,632,763	64,193,932	180,534,763	244,728,695	16.2%	230,865,452	106.0%
Red Lake	3,627,130	3,012,396	6,639,526	3,655,737	2,458,784	6,114,521	-7.9%	5,611,613	109.0%
Mower	21,273,546	7,070,376	28,343,922	23,681,479	9,496,115	33,177,594	17.1%	28,578,471	116.1%
Total	\$1,218,332,052	\$1,095,740,612	\$2,314,072,664	\$1,291,207,655	\$1,116,451,433	\$2,407,659,088	4.0%	\$ 4,704,745,446	51.2%

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

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Appendix A - County General and Special Revenue Unrestricted Fund Balances

It is important to provide context on fund balance as reported by counties for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. 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:

- The first half of property taxes from property owners is due by May 15 of each year, and is distributed to counties generally by the end of June or early July.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- The second half of property taxes from property owners is due by October 15 of each year, and is distributed to counties generally by the end of November.
- 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 unrestricted fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the fund balance level 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 including:

- 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 a county to operate effectively. Counties that are able to generate significant revenues from sources other than property taxes and state aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June 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, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance 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.¹⁰ If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.

¹⁰The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government’s governmental funds should be reported in the new classifications based on the definitions in the following table:

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹¹	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”¹² 	<ul style="list-style-type: none"> • Restricted by State statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹³	<ul style="list-style-type: none"> • Governing board has decided to set aside \$1.0 million for a new county hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁴	<ul style="list-style-type: none"> • Governing board has set aside \$2.0 million for a county hospital, and the county manager may amend this up to \$100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹⁵	

¹¹GASB Statement 54, ¶ 6

¹²GASB Statement 54, ¶ 8

¹³GASB Statement 54, ¶ 10

¹⁴GASB Statement 54, ¶ 13

¹⁵GASB Statement 54, ¶ 17

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GLOSSARY

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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.

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

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.

CAPITAL PROJECT FUND - A fund used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by enterprise funds).

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

COMMITTED FUND BALANCE - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

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.

Glossary

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 - These are funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Capital Projects, and Permanent.

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

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

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 EARNINGS - 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, building permits, and other non-business licenses and permits.

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.

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.

NONSPENDABLE FUND BALANCE - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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.

Glossary

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

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

PERMAMENT FUND - A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the county programs.

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

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

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 FUND - 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.

Glossary

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise 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.

UNASSIGNED FUND BALANCE - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.