STATE OF MINNESOTA

Office of the State Auditor

Rebecca Otto
State Auditor

Minnesota County Finances

2014 Revenues, Expenditures, and Debt

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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:

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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

2014 Revenues, Expenditures, and Debt

February 22, 2016

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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 2014.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Debt Service, Capital Projects, and Permanent 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 the bonded and other long-term debt outstanding as of December 31, 2014, by county. 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 2013 and 2014 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 2014 unrestricted fund balances as a percent of total current expenditures.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database is available on the Office of the State Auditor's website at: www.auditor.state.mn.us/default.aspx?page=ComparisonTools.

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Executive Summary

Current-Year Trends

- Minnesota county revenues totaled $6.4 billion in 2014. This represents an increase of $442.4 million, or 7.5 percent, over 2013. Interest earnings (518.3 percent), federal grants (16.4 percent), and state grants (12.2 percent) contributed to the overall increase in county revenues between 2013 and 2014 (pg. 5).

- Counties reported total expenditures of $6.3 billion in 2014. This represents an increase of $100.1 million, or 1.6 percent, over total expenditures in 2013. Between 2013 and 2014, current expenditures increased 2.4 percent to $5.0 billion, capital outlays increased 3.9 percent to $918.7 million, and debt service decreased 11.0 percent to $406.0 million (pg. 8).

- In 2014, Minnesota counties reported outstanding long-term debt of $3.5 billion.[1] This represents a very slight decrease from the long-term debt reported in 2013. Of the $3.5 billion in long-term debt, $3.3 billion was outstanding bonded debt, and $233.2 million was other long-term debt (pg. 12).

- Minnesota county enterprises reported operating income of $3.3 million in 2014. This represents an increase of 109.6 percent from the operating losses of $34.9 million reported in 2013. The net income of county enterprises totaled $37.6 million in 2014. This represents an increase of 629.5 percent over the $7.1 million in net losses reported in 2013 (pg. 13).

- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled $2.6 billion in 2014. This represents an increase of 6.1 percent over 2013. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 11.4 percent (Pine County) to 116.8 percent (Dakota County) (pg. 14).

Ten-Year Trends

- In actual dollars, total county revenues rose 33.7 percent from 2005 to 2014. When adjusted for inflation, there was an increase in total revenues of 2.8 percent over this period[2] (pg. 6).

- Between 2005 and 2014, the share of total revenues derived from taxes increased from 40.0 percent to 46.2 percent, while the share of total revenues derived from intergovernmental revenues decreased from 41.7 percent to 38.7 percent (pg. 6).

- In actual dollars, total expenditures increased 30.1 percent from 2005 to 2014. When adjusted for inflation, county expenditures showed an increase of less than one percent over the ten-year period. 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. In 2014, these four expenditure categories alone accounted for 78.9 percent of all county expenditures (pg. 9).

[1]Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.
[2]Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2015) setting 2005 as the base year.

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Comparison and Overview

Governmental Fund Revenues

Current-Year Trends

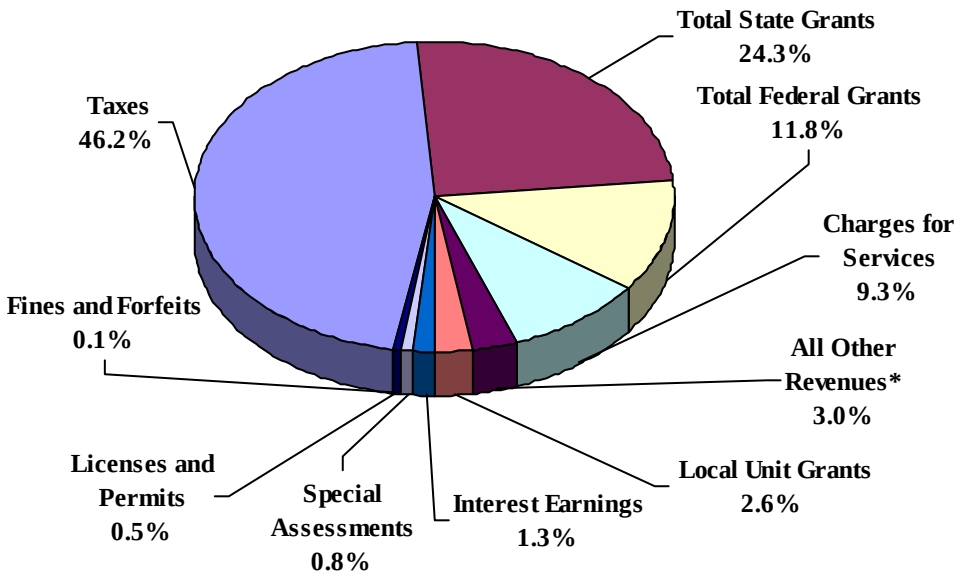
Minnesota county revenues totaled $6.4 billion in 2014. This represents an increase of $442.4 million, or 7.5 percent, over 2013. Interest earnings (518.3 percent), federal grants (16.4 percent), and state grants (12.2 percent) contributed to the overall increase in county revenues between 2013 and 2014.

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2014, accounting for 82.3 percent of total revenues. The share of total revenues derived from taxes decreased slightly between 2013 and 2014, while the shares of revenues derived from federal grants and state grants increased slightly.

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

Figure 1: Total County Revenues, 2014*

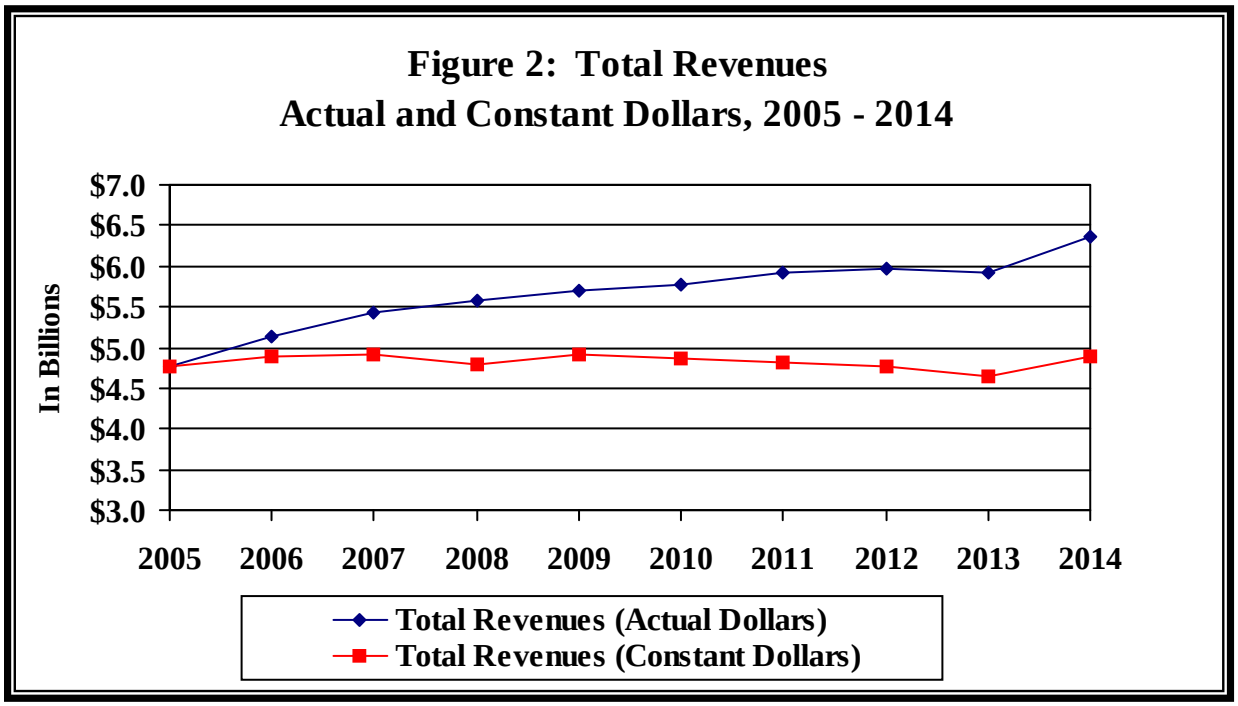
$6,357,950,996



*Due to rounding, the sum of the percentages is less than100 percent.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2005 to 2014. In actual dollars, total county revenues rose 33.7 percent from 2005 to 2014. When adjusted for inflation, there was an increase in total revenues of 2.8 percent over this period.[3]



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. Between 2005 and 2014, the share of total revenues derived from taxes increased from 40.0 percent to 46.2 percent, while the share of total revenues derived from intergovernmental revenues decreased from 41.7 percent to 38.7 percent. The decrease in intergovernmental revenues has resulted in a greater reliance on taxes.

One factor that might have caused intergovernmental revenues as a share of total revenues to decrease is the reduced State funding for the County Program Aid (CPA) and the Homestead Market Value Credit (HMVC) programs. Due to ongoing state budget deficits, the CPA and the 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.[4] The CPA and HMVC programs accounted for 7.4 percent of county total revenues in 2005, compared to 3.5 percent in 2014.

[3]Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2015) setting 2005 as the base year.
[4]Although the HMVC was eliminated, the Market Value Agricultural Credit program is still in existence.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2005 and 2014.

Figure 3: Primary Sources of Revenues, 2005 - 2014

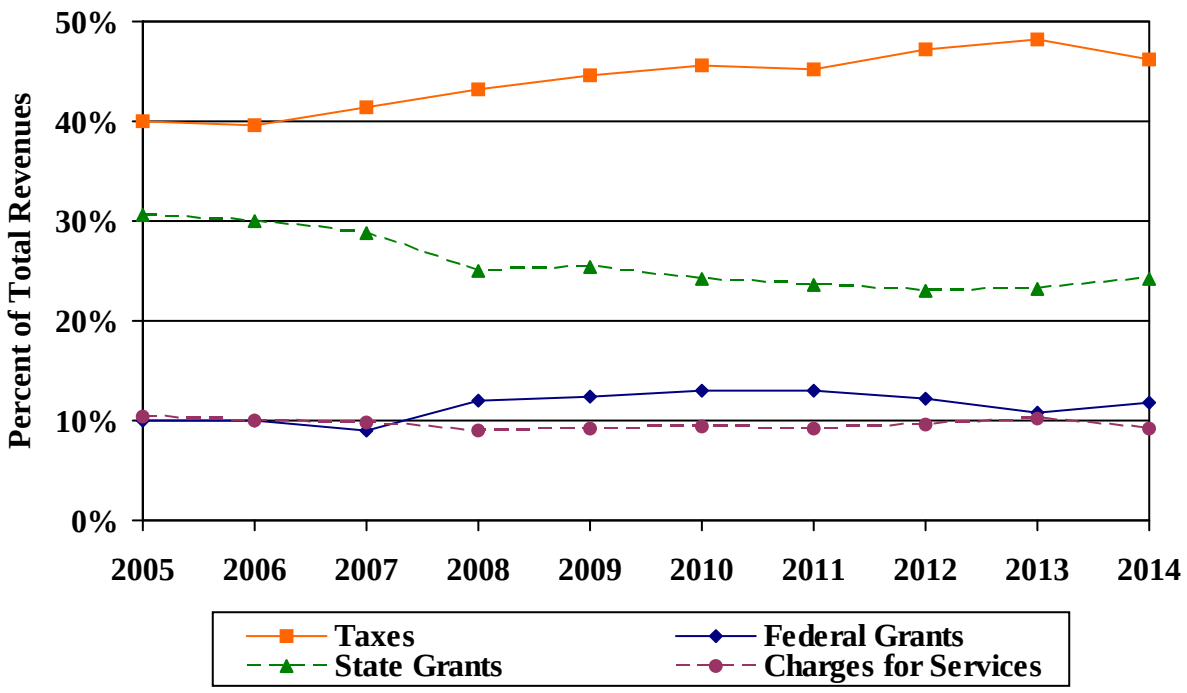


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year trend.

Table 1a: County Revenues Summary (Constant Dollars), 2005 - 2014

Revenues	2005*	2009*	2010*	2014*	2005 - 09 5-Year Change	2010 - 14 5-Year Change	10-Year Change
Taxes	$1,904,061,809	$2,198,713,511	$2,213,177,827	$2,259,304,702	15.5%	2.1%	18.7%
Special Assessments	36,189,217	35,670,841	36,705,578	38,584,530	-1.4%	5.1%	6.6%
Licenses and Permits	29,013,006	22,504,646	21,964,155	25,669,078	-22.4%	16.9%	-11.5%
Total Federal Grants	476,849,483	615,290,591	629,758,366	575,610,182	29.0%	-8.6%	20.7%
Total State Grants	1,457,400,357	1,248,088,456	1,174,115,848	1,188,656,533	-14.4%	1.2%	-18.4%
Local Unit Grants	51,276,317	85,620,463	92,900,197	127,329,247	67.0%	37.1%	148.3%
Charges for Services	497,436,358	452,082,981	456,678,691	456,362,001	-9.1%	-0.1%	-8.3%
Fines and Forfeits	10,047,529	7,343,024	6,432,087	5,796,998	-26.9%	-9.9%	-42.3%
Interest Earnings	88,178,374	57,233,147	42,147,115	62,955,233	-35.1%	49.4%	-28.6%
All Other Revenues	206,683,994	198,405,423	180,166,754	148,106,672	-4.0%	-17.8%	-28.3%
Total Revenues	**$4,757,136,444**	**$4,920,953,082**	**$4,854,046,618**	**$4,888,375,176**	**3.4%**	**0.7%**	**2.8%**

*Due to rounding, the totals may not equal the sum of the individual categories.

Governmental Fund Expenditures

Current-Year Trends

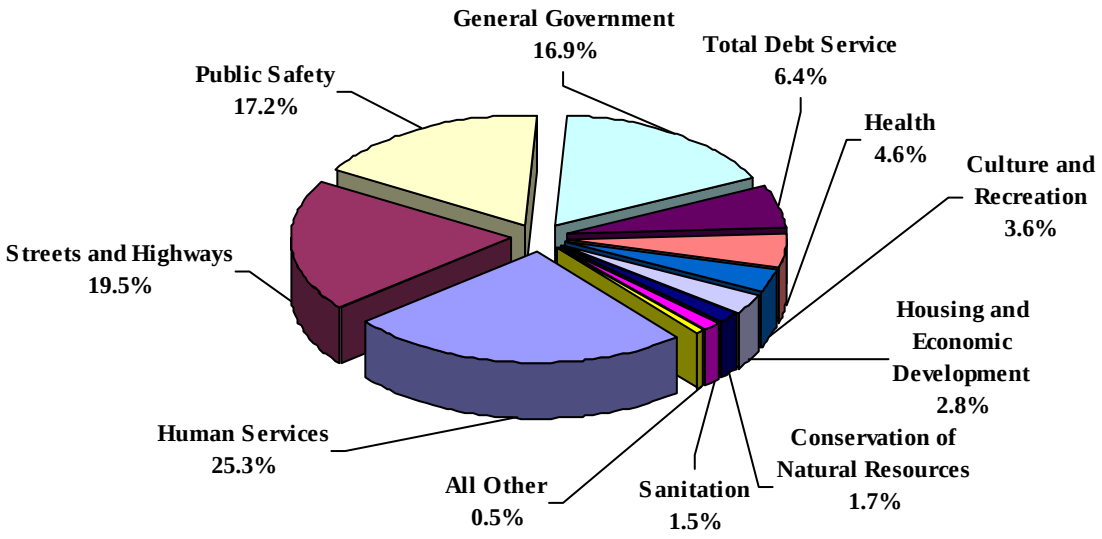
Counties reported total expenditures of $6.3 billion in 2014. This represents an increase of $100.1 million, or 1.6 percent, over total expenditures in 2013. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2013 and 2014, current expenditures increased 2.4 percent to $5.0 billion, capital outlays increased 3.9 percent to $918.7 million, and debt service decreased 11.0 percent to $406.0 million. Overall, eight categories of expenditures increased, while three decreased between 2013 and 2014.

The largest expenditure increases were in the categories of streets and highways and human services. Streets and highways expenditures increased $75.2 million between 2013 and 2014. This increase was primarily the result of a number of counties undertaking major road and bridge construction projects in 2014. Human services expenditures increased $58.7 million over the two-year period. A significant portion of this increase reflects Hennepin County's regionalization plan to move direct services to community-based sites and to handle the projected increase in the new Medical Assistance cases resulting from the implementation of MNsure.

Figure 4 below provides a breakdown of total county expenditures in 2014.

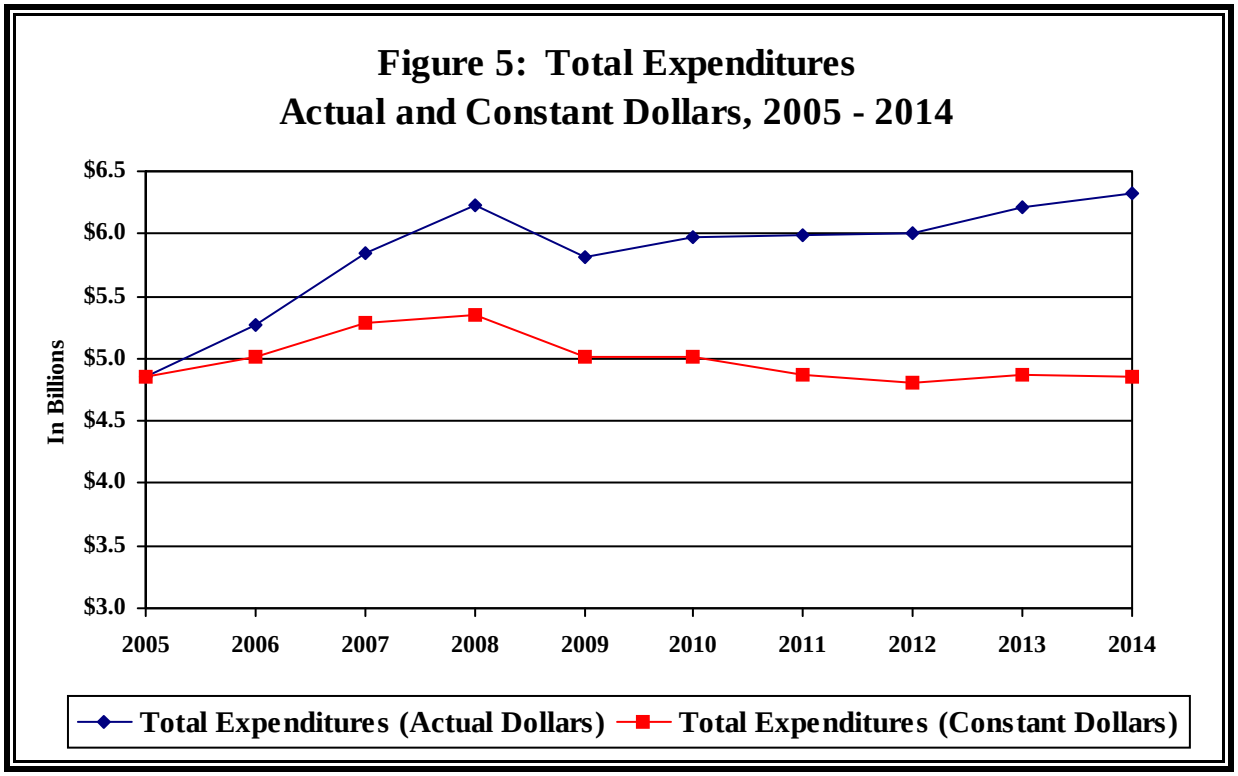
Figure 4: Total County Expenditures, 2014

$6,318,354,331



Ten-Year Trends

In actual dollars, total expenditures increased 30.1 percent from 2005 to 2014. When adjusted for inflation, county expenditures showed an increase of less than one percent over the ten-year period.[5] Figure 5 below illustrates trends in total county expenditures using actual and constant dollars from 2005 to 2014.



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. In 2014, these four expenditure categories alone accounted for 78.9 percent of all county expenditures.

In constant dollars, human services expenditures declined 19.0 percent between 2005 and 2014, while streets and highways, general government, and public safety expenditures increased 10.7 percent, 1.2 percent, and 0.9 percent, respectively. The decrease in human services expenditures contributed to its share of total expenditures declining from 31.2 percent in 2005 to 25.3 percent in 2014.

[5]Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 22, 2015) setting 2005 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2005 and 2014. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

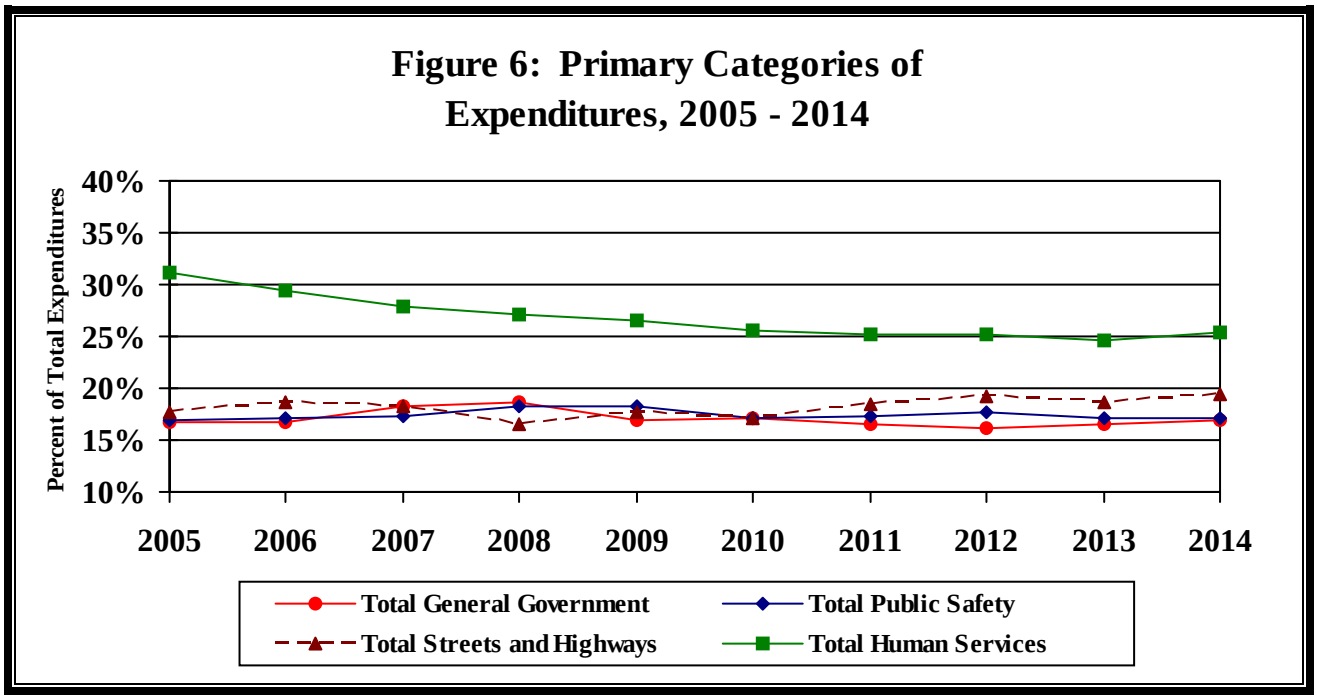


Table 2a: County Expenditures Summary (Constant Dollars), 2005 - 2014

Expenditures	2005*	2009*	2010*	2014*	2005 - 09 5-Year Change	2010 - 14 5-Year Change	10-Year Change
General Government	$811,865,652	$848,963,303	$863,920,278	$821,807,257	4.6%	-4.9%	1.2%
Public Safety	826,294,731	913,226,281	864,670,232	833,526,349	10.5%	-3.6%	0.9%
Streets and Highways	857,918,462	885,950,474	862,888,925	949,533,332	3.3%	10.0%	10.7%
Sanitation	86,092,527	75,567,897	73,442,916	75,089,573	-12.2%	2.2%	-12.8%
Human Services	1,515,382,785	1,330,604,806	1,279,925,271	1,227,255,596	-12.2%	-4.1%	-19.0%
Health	183,317,930	225,780,820	270,654,339	222,624,338	23.2%	-17.7%	21.4%
Culture and Recreation	153,874,930	195,984,652	198,158,087	174,657,278	27.4%	-11.9%	13.5%
Cons. of Natural Resources	74,597,621	73,060,536	70,058,135	81,318,631	-2.1%	16.1%	9.0%
Housing and Econ. Dev.	118,748,536	132,450,818	118,163,106	134,209,422	11.5%	13.6%	13.0%
All Other	4,778,135	48,277,334	155,568,570	25,754,958	910.4%	-83.4%	439.0%
Total Debt Service	223,115,885	284,284,874	259,849,031	312,154,144	27.4%	20.1%	39.9%
Total Expenditures	$4,855,987,194	$5,014,151,795	$5,017,298,890	$4,857,930,878	3.3%	-3.2%	0.0%
Total Current Expenditures	$3,917,078,949	$3,923,321,192	$4,049,607,093	$3,839,407,598	0.2%	-5.2%	-2.0%
Total Capital Outlay	715,792,360	806,545,729	707,842,765	706,369,135	12.7%	-0.2%	-1.3%
Total Debt Service	223,115,885	284,284,874	259,849,031	312,154,144	27.4%	20.1%	39.9%
Total Expenditures	$4,855,987,194	$5,014,151,795	$5,017,298,890	$4,857,930,878	3.3%	-3.2%	0.0%

*Due to rounding, the totals may not equal the sum of the individual categories.

Capital Outlay Expenditures

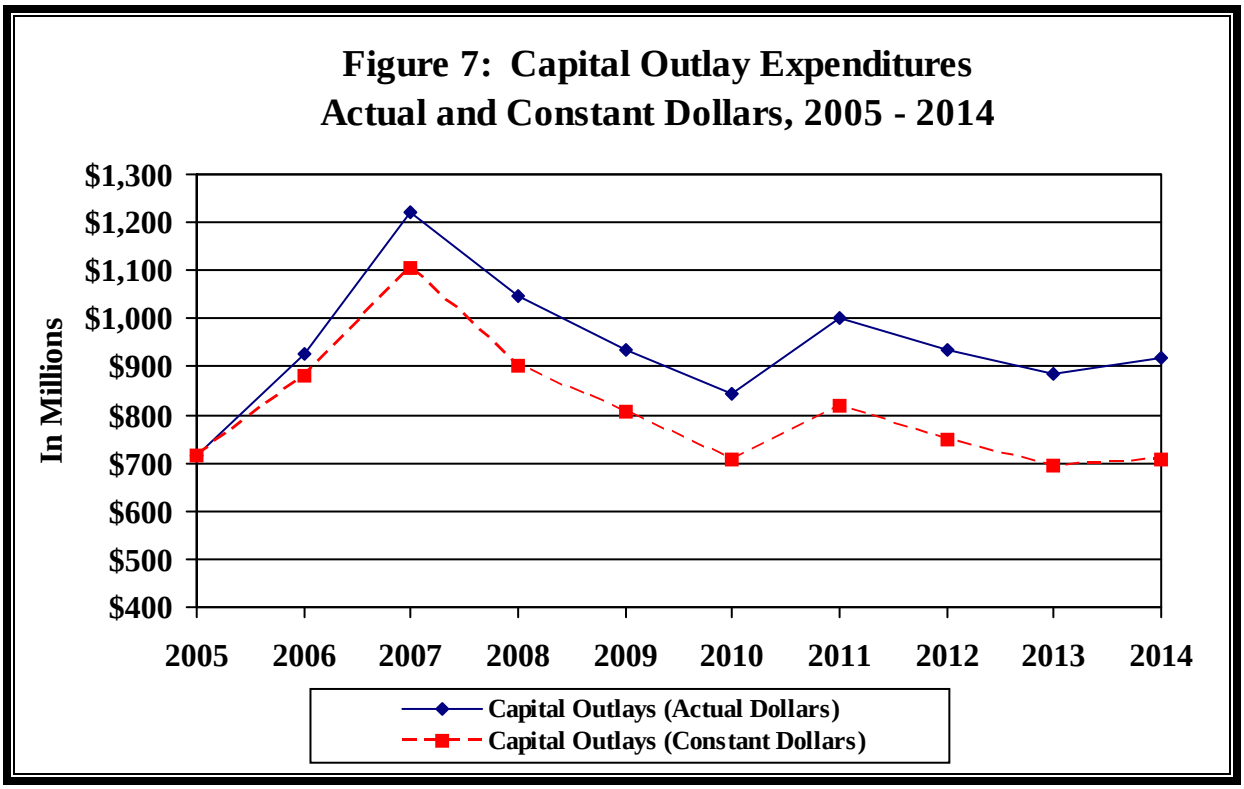
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2013 and 2014, capital outlays increased $34.7 million, or 3.9 percent, to total $918.7 million.

The largest category of capital outlay expenditures in 2014 was streets and highways, which represented 80.6 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 11.0 percent and 3.9 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant swings from one year to the next since they include large construction projects and purchases. Among those categories of capital outlay expenditures showing double-digit increases were conservation of natural resources (167.8 percent), sanitation (162.1 percent), and general government (45.1 percent). Among those categories showing double-digit decreases were housing and economic development (-93.0 percent), all other (-76.5 percent), culture and recreation (-47.9 percent), public safety (-18.6 percent), and health (-10.5 percent). Overall, the largest increase in capital outlay expenditures was $61.0 million for streets and highways, while the largest decrease was $28.1 million for housing and economic development.

In actual dollars, capital outlay expenditures increased 28.4 percent from 2005 to 2014. When adjusted for inflation, capital outlay expenditures decreased 1.3 percent over this period.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2005 to 2014.



Outstanding Long-Term Indebtedness

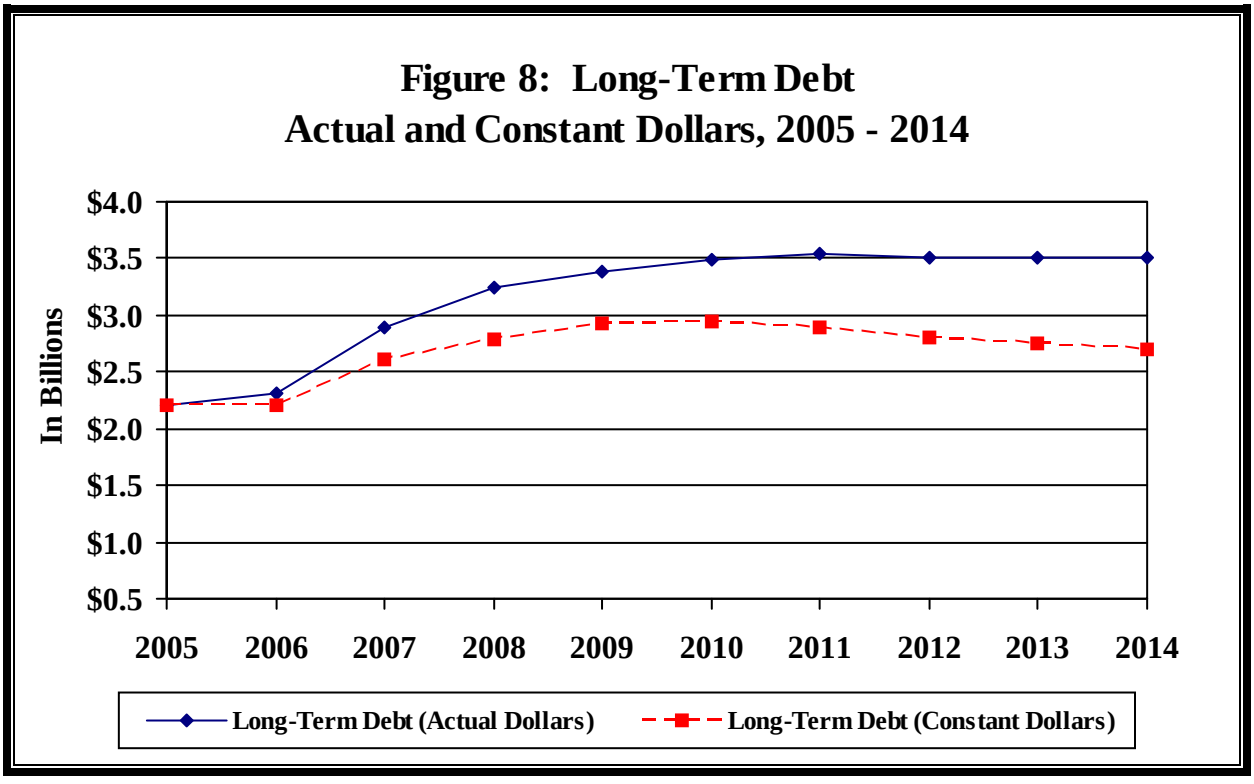
Current-Year Trends

Counties incur long-term debt through the financing of capital projects such as the construction of government buildings, bridges, and other infrastructure improvements. In 2014, Minnesota counties reported outstanding long-term debt of $3.5 billion.[6] This represents a very slight decrease from the long-term debt reported in 2013. Of the $3.5 billion in long-term debt, $3.3 billion was outstanding bonded debt, and $233.2 million was other long-term debt.

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 58.9 percent from 2005 to 2014. When adjusted for inflation, outstanding long-term indebtedness increased 22.2 percent over this period.[7] As a result of the increase in long-term debt, interest and principal payments increased 82.0 percent in actual dollars, and 39.9 percent in constant dollars, over the ten-year period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2005 to 2014.



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

[7]Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness 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 non-operating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are housing and redevelopment authorities and hospitals/nursing homes.

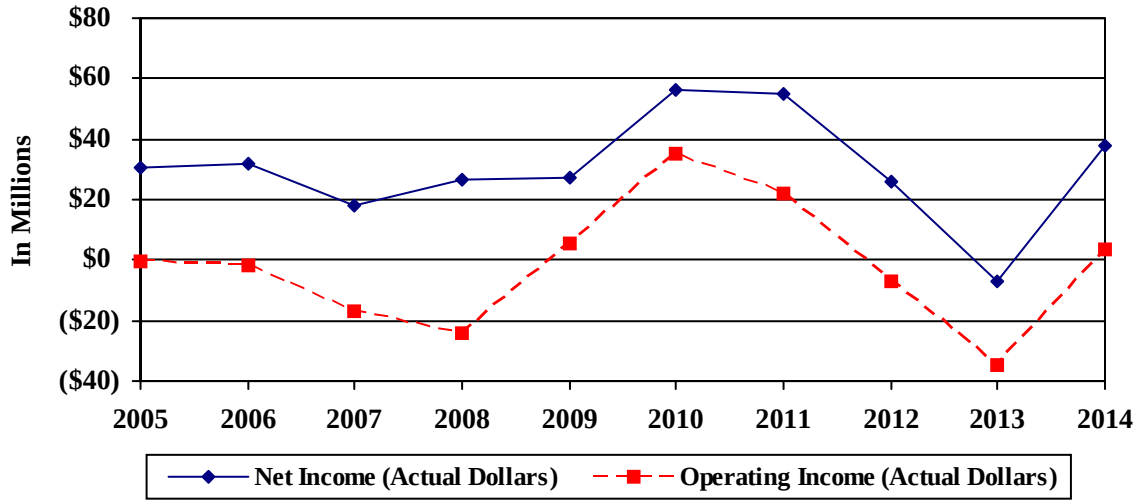
Current-Year Trends

Minnesota county enterprises reported operating income of $3.3 million in 2014. This represents an increase of 109.6 percent from the operating losses of $34.9 million reported in 2013. The net income of county enterprises totaled $37.6 million in 2014. This represents an increase of 629.5 percent over the $7.1 million in net losses reported in 2013. The large increases in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2014, operating income and net income for HCMC totaled $8.7 million and 14.7 million, respectively. Between 2013 and 2014, operating income and net income for HCMC increased $34.8 million and $33.6 million, respectively.

Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2005 to 2014 (includes the HCMC).

Figure 9: Net Income and Operating Income of County Enterprises, 2005 - 2014



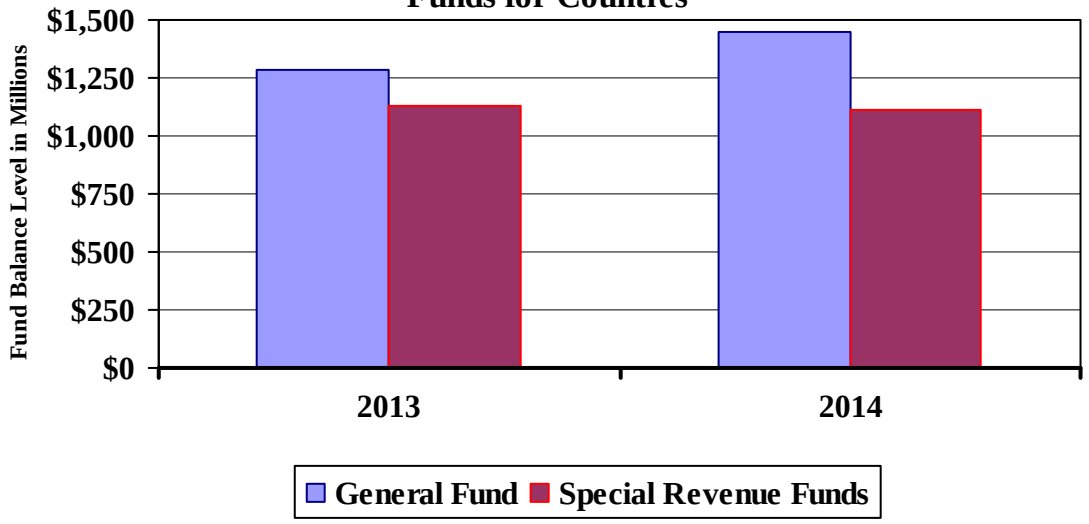
Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled $2.6 billion in 2014. This represents an increase of 6.1 percent over 2013. 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 balance as a percent of current expenditures for counties was 51.3 percent in 2014 compared to 49.5 percent in 2013. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 11.4 percent (Pine County) to 116.8 percent (Dakota 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. 67).

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

Figure 10: 2013 and 2014
Unrestricted Fund Balances of the General and Special Revenue Funds for Counties



[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 on Local Government Fund Balances. See: *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

GOVERNMENTAL TABLES

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Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2010 through 2014

	2010		2011		2012		2013		2014		2013/2014 % Increase [Decrease]	5-Year Change
Population Estimates [1]	5,303,925		5,332,246		5,368,972		5,417,838		5,453,218		0.7%	2.8%
Net Taxable Tax Capacity	$6,294,461,241		$6,033,305,302		$5,257,430,954		$5,596,545,874		$6,328,955,173		13.1%	0.5%
Net Tax Levy	2,456,210,445		2,479,483,766		2,490,111,217		2,522,217,692		2,618,730,520		3.8%	6.6%
REVENUES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%		
Taxes	$2,633,110,714	45.6%	$2,677,371,337	45.3%	$2,815,987,359	47.2%	$2,859,254,472	48.3%	$2,938,511,891	46.2%	2.8%	11.6%
Special Assessments	43,670,169	0.8%	45,161,841	0.8%	50,293,066	0.8%	53,985,692	0.9%	50,184,068	0.8%	-7.0%	14.9%
Licenses and Permits	26,131,679	0.5%	26,986,227	0.5%	29,517,977	0.5%	31,661,164	0.5%	33,385,887	0.5%	5.4%	27.8%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	149,800,819	2.6%	188,522,182	3.2%	162,005,218	2.7%	117,413,296	2.0%	159,737,223	2.5%	36.0%	6.6%
Human Services	419,845,501	7.3%	398,512,007	6.7%	395,356,226	6.6%	383,151,923	6.5%	434,348,705	6.8%	13.4%	3.5%
Disaster	22,919,696	0.4%	24,027,560	0.4%	32,844,494	0.6%	19,935,141	0.3%	17,661,467	0.3%	-11.4%	-22.9%
All Other	156,683,991	2.7%	164,249,319	2.8%	134,831,689	2.3%	122,914,045	2.1%	136,906,544	2.2%	11.4%	-12.6%
Total Federal Grants	749,250,007	13.0%	775,311,068	13.1%	725,037,627	12.2%	643,414,405	10.9%	748,653,939	11.8%	16.4%	-0.1%
State Grants												
Market Value Credit	79,374,472	1.4%	81,798,737	1.4%	13,901,815	0.2%	13,365,071	0.2%	13,288,693	0.2%	-0.6%	-83.3%
County Program Aid	165,269,120	2.9%	161,102,328	2.7%	161,106,451	2.7%	165,512,804	2.8%	206,312,840	3.2%	24.7%	24.8%
Disparity Reduction Aid	9,341,375	0.2%	11,770,690	0.2%	9,777,238	0.2%	9,784,983	0.2%	9,658,965	0.2%	-1.3%	3.4%
Streets and Highways	515,543,515	8.9%	575,675,311	9.7%	579,734,904	9.7%	630,744,511	10.7%	678,066,434	10.7%	7.5%	31.5%
Human Services	322,725,758	5.6%	339,495,632	5.7%	330,394,770	5.5%	318,110,406	5.4%	372,241,743	5.9%	17.0%	15.3%
PERA Aid	8,180,932	0.1%	8,462,700	0.1%	8,306,370	0.1%	8,037,858	0.1%	7,918,783	0.1%	-1.5%	-3.2%
Police Aid	17,157,779	0.3%	18,809,791	0.3%	16,941,503	0.3%	18,659,702	0.3%	19,382,484	0.3%	3.9%	13.0%
All Other	279,302,040	4.8%	207,542,484	3.5%	255,704,890	4.3%	213,076,946	3.6%	239,128,414	3.8%	12.2%	-14.4%
Total State Grants	1,396,894,991	24.2%	1,404,657,673	23.7%	1,375,867,941	23.1%	1,377,292,281	23.3%	1,545,998,356	24.3%	12.2%	10.7%
Local Unit Grants	110,527,270	1.9%	134,482,964	2.3%	129,645,054	2.2%	164,818,449	2.8%	165,607,811	2.6%	0.5%	49.8%
Total Intergovernmental Revenues	**$2,256,672,268**	**39.1%**	**$2,314,451,705**	**39.1%**	**$2,230,550,622**	**37.4%**	**$2,185,525,135**	**36.9%**	**$2,460,260,106**	**38.7%**	**12.6%**	**9.0%**
Charges for Services	543,329,840	9.4%	543,193,607	9.2%	571,095,591	9.6%	610,122,301	10.3%	593,556,577	9.3%	-2.7%	9.2%
Fines and Forfeits	7,652,524	0.1%	8,277,616	0.1%	7,797,024	0.1%	7,691,877	0.1%	7,539,730	0.1%	-2.0%	-1.5%
Interest Earnings	50,144,195	0.9%	78,117,939	1.3%	49,407,938	0.8%	(19,574,038)	-0.3%	81,881,253	1.3%	518.3%	63.3%
All Other Revenues	214,351,962	3.7%	223,072,093	3.8%	205,119,278	3.4%	186,906,465	3.2%	192,631,484	3.0%	3.1%	-10.1%
Total Revenues	**$5,775,063,351**	**100.0%**	**$5,916,632,365**	**100.0%**	**$5,959,768,855**	**100.0%**	**$5,915,573,068**	**100.0%**	**$6,357,950,996**	**100.0%**	**7.5%**	**10.1%**
Other Financing Sources												
Borrowing												
Bonds Issued	434,054,408		289,888,094		333,745,462		398,026,322		421,078,072			
Other Long-Term Debt	14,378,209		11,279,107		30,626,212		11,499,575		5,997,142			
Short-Term Debt	290,688		20,515		-		-		-			
Total Borrowing	448,723,305		301,187,716		364,371,674		409,525,897		427,075,214			
Other Sources	11,934,760		16,555,133		5,574,473		3,475,600		7,736,435			
Transfers From - Enterprise Funds	7,064,792		13,321,804		8,690,471		9,521,170		8,673,910			
- Governmental Funds	161,369,517		231,526,290		187,595,335		170,153,599		182,917,709			
Total Revenues and Other Financing Sources	**$6,404,155,725**		**$6,479,223,308**		**$6,526,000,808**		**$6,508,249,334**		**$6,984,354,264**			

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, 2010 through 2014

EXPENDITURES		2010 AMOUNT	2010 %	2011 AMOUNT	2011 %	2012 AMOUNT	2012 %	2013 AMOUNT	2013 %	2014 AMOUNT	2014 %	2013/2014 % Increase [Decrease]	5-Year Change
General Government	- Current Expenditures	$931,056,660	15.6%	$888,142,467	14.8%	$900,366,483	15.0%	$955,369,514	15.4%	$967,521,432	15.3%	1.3%	3.9%
	- Capital Outlay	96,785,618	1.6%	106,107,736	1.8%	66,020,798	1.1%	69,843,456	1.1%	101,342,982	1.6%	45.1%	4.7%
Total General Government		1,027,842,278	17.2%	994,250,203	16.6%	966,387,281	16.1%	1,025,212,970	16.5%	1,068,864,414	16.9%	4.3%	4.0%
Public Safety	- Sheriff	491,839,247	8.2%	497,230,683	8.3%	542,878,889	9.0%	524,403,146	8.4%	544,357,328	8.6%	3.8%	10.7%
	- Corrections	411,944,645	6.9%	433,572,286	7.2%	425,516,319	7.1%	435,011,623	7.0%	448,104,112	7.1%	3.0%	8.8%
	- All Other	81,621,110	1.4%	72,172,495	1.2%	62,200,257	1.0%	67,206,315	1.1%	55,459,862	0.9%	-17.5%	-32.1%
	- Capital Outlay	43,329,528	0.7%	31,815,242	0.5%	31,796,811	0.5%	44,449,573	0.7%	36,185,276	0.6%	-18.6%	-16.5%
Total Public Safety		1,028,734,530	17.2%	1,034,790,706	17.3%	1,062,392,276	17.7%	1,071,070,657	17.2%	1,084,106,578	17.2%	1.2%	5.4%
Streets and Highways	- Administration	60,596,082	1.0%	53,951,625	0.9%	55,775,550	0.9%	55,503,860	0.9%	56,640,542	0.9%	2.0%	-6.5%
	- Maintenance	338,699,399	5.7%	328,468,027	5.5%	386,142,489	6.4%	424,942,234	6.8%	438,019,770	6.9%	3.1%	29.3%
	- Capital Outlay	627,319,753	10.5%	726,865,519	12.1%	714,961,581	11.9%	679,336,735	10.9%	740,328,038	11.7%	9.0%	18.0%
Total Streets and Highways		1,026,615,234	17.2%	1,109,285,171	18.5%	1,156,879,620	19.2%	1,159,782,829	18.7%	1,234,988,350	19.5%	6.5%	20.3%
Sanitation	- Current Expenditures	83,011,685	1.4%	87,887,057	1.5%	89,077,242	1.5%	88,456,263	1.4%	94,449,722	1.5%	6.8%	13.8%
	- Capital Outlay	4,366,440	0.1%	6,727,022	0.1%	1,830,451	0.0%	1,226,070	0.0%	3,213,777	0.1%	162.1%	-26.4%
Total Sanitation		87,378,125	1.5%	94,614,079	1.6%	90,907,693	1.5%	89,682,333	1.4%	97,663,499	1.5%	8.9%	11.8%
Human Services	- Income Maintenance	455,064,814	7.6%	457,878,402	7.7%	469,573,486	7.8%	466,553,127	7.5%	491,018,938	7.8%	5.2%	7.9%
	- Social Services	986,386,698	16.5%	962,327,815	16.1%	994,818,575	16.6%	1,021,111,893	16.4%	1,047,284,122	16.6%	2.6%	6.2%
	- All Other	74,832,301	1.3%	70,409,883	1.2%	47,028,850	0.8%	42,758,160	0.7%	50,653,508	0.8%	18.5%	-32.3%
	- Capital Outlay	6,497,097	0.1%	15,945,460	0.3%	2,599,887	0.0%	7,103,368	0.1%	7,244,759	0.1%	2.0%	11.5%
Total Human Services		1,522,780,910	25.5%	1,506,561,560	25.2%	1,514,020,798	25.2%	1,537,526,548	24.7%	1,596,201,327	25.3%	3.8%	4.8%
Health	- Current Expenditures	321,773,690	5.4%	292,654,064	4.9%	267,545,720	4.5%	288,447,687	4.6%	288,910,192	4.6%	0.2%	-10.2%
	- Capital Outlay	235,157	0.0%	903,227	0.0%	10,984,676	0.2%	716,542	0.0%	640,953	0.0%	-10.5%	172.6%
Total Health		322,008,847	5.4%	293,557,291	4.9%	278,530,396	4.6%	289,164,229	4.7%	289,551,145	4.6%	0.1%	-10.1%
Culture and Recreation													
Libraries	- Current Expenditures	131,278,536	2.2%	130,406,277	2.2%	129,673,404	2.2%	131,227,833	2.1%	135,331,711	2.1%	3.1%	3.1%
	- Capital Outlay	25,971,065	0.4%	11,632,727	0.2%	7,558,680	0.1%	17,502,086	0.3%	11,885,959	0.2%	-32.1%	-54.2%
Parks and Recreation	- Current Expenditures	65,153,819	1.1%	64,591,503	1.1%	65,217,393	1.1%	64,957,918	1.0%	67,338,491	1.1%	3.7%	3.4%
	- Capital Outlay	13,353,588	0.2%	8,204,832	0.1%	14,367,121	0.2%	29,550,865	0.5%	12,607,748	0.2%	-57.3%	-5.6%
Total Culture and Recreation		235,757,008	3.9%	214,835,339	3.6%	216,816,598	3.6%	243,238,702	3.9%	227,163,909	3.6%	-6.6%	-3.6%
Conservation of Natural Resources	- Current Expenditures	81,886,642	1.4%	91,750,969	1.5%	103,061,904	1.7%	98,824,686	1.6%	103,328,357	1.6%	4.6%	26.2%
	- Capital Outlay	1,464,467	0.0%	946,463	0.0%	1,349,234	0.0%	909,989	0.0%	2,436,821	0.0%	167.8%	66.4%
Total Conservation of Natural Resources		83,351,109	1.4%	92,697,432	1.5%	104,411,138	1.7%	99,734,675	1.6%	105,765,178	1.7%	6.0%	26.9%
Housing and Economic Development	- Current Expenditures	139,574,469	2.3%	163,226,611	2.7%	154,617,998	2.6%	193,620,790	3.1%	172,449,774	2.7%	-10.9%	23.6%
	- Capital Outlay	1,009,146	0.0%	90,679,747	1.5%	75,042,490	1.2%	30,230,994	0.5%	2,106,576	0.0%	-93.0%	108.7%
Total Housing and Economic Development		140,583,615	2.4%	253,906,358	4.2%	229,660,488	3.8%	223,851,784	3.6%	174,556,350	2.8%	-22.0%	24.2%
All Other	- Current Expenditures	163,268,029	2.7%	18,602,592	0.3%	11,250,887	0.2%	19,887,547	0.3%	32,767,956	0.5%	64.8%	-79.9%
	- Capital Outlay	21,818,440	0.4%	3,596,464	0.1%	7,021,875	0.1%	3,108,442	0.0%	729,628	0.0%	-76.5%	-96.7%
Total All Other		185,086,469	3.1%	22,199,056	0.4%	18,272,762	0.3%	22,995,989	0.4%	33,497,584	0.5%	45.7%	-81.9%
Debt Service	- Principal Paid on Bonds	176,673,301	3.0%	222,455,027	3.7%	228,515,873	3.8%	325,405,734	5.2%	270,279,145	4.3%	-16.9%	53.0%
	- Other Long-Term Debt	19,261,776	0.3%	24,812,914	0.4%	25,387,602	0.4%	18,344,546	0.3%	24,256,759	0.4%	32.2%	25.9%
	- Interest and Fiscal Charges	113,218,241	1.9%	120,146,145	2.0%	118,630,921	2.0%	112,252,670	1.8%	111,460,093	1.8%	-0.7%	-1.6%
	Total Current Expenditures	4,817,987,826	80.7%	4,613,272,756	77.1%	4,704,745,446	78.3%	4,878,282,596	78.5%	4,993,635,817	79.0%	2.4%	3.6%
	Total Capital Outlay	842,150,299	14.1%	1,003,424,439	16.8%	933,533,604	15.5%	883,978,120	14.2%	918,722,517	14.5%	3.9%	9.1%
	Total Debt Service	309,153,318	5.2%	367,414,086	6.1%	372,534,396	6.2%	456,002,950	7.3%	405,995,997	6.4%	-11.0%	31.3%
Total Expenditures		**$5,969,291,443**	**100.0%**	**$5,984,111,281**	**100.0%**	**$6,010,813,446**	**100.0%**	**$6,218,263,666**	**100.0%**	**$6,318,354,331**	**100.0%**	**1.6%**	**5.8%**
Other Financing Uses													
Debt Redemption - Refunded Bonds		76,844,081		21,718,125		183,874,278		51,441,772		89,586,994			
Other Uses		17,510		9,149		819,472		4,024,376		5,587,861			
Transfers To	- Enterprise Funds	11,456,291		22,071,791		25,608,774		23,698,547		17,412,171			
	- Governmental Funds	161,369,517		231,526,290		187,595,335		168,737,362		182,917,709			
Total Expenditures and Other Financing Uses		**$6,218,978,842**		**$6,259,436,636**		**$6,408,711,305**		**$6,466,165,723**		**$6,613,859,066**			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	AITKIN	*ANOKA*	*BECKER*	*BELTRAMI*	*BENTON*	*BIG STONE*	*BLUE EARTH*
Population (2014 Population Estimates)	15,762	342,612	33,272	45,770	39,518	5,124	65,620
Net Taxable Tax Capacity	$26,969,114	$304,499,149	$46,925,021	$31,972,996	$27,233,856	$11,170,416	$80,407,245
2013 Tax Levy (Payable 2014)	11,869,831	96,860,416	18,813,680	18,827,190	19,162,517	4,626,878	29,756,536
REVENUES							
Taxes	$11,148,518	$122,484,908	$20,010,687	$21,293,649	$20,586,722	$4,548,298	$28,973,012
Special Assessments	1,510	-	252,833	2,386,930	359,865	247,350	1,452,369
Licenses and Permits	385,300	1,312,655	318,979	109,535	287,537	26,284	283,546
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	224,165	10,655,623	485,231	2,623,484	1,990,407	619,989	460,576
Human Services	1,487,825	18,466,761	3,881,596	6,949,611	3,094,322	496,954	4,747,600
Disaster	100,871	280,500	60,314	151,439	89,701	17,221	190,901
All Other	359,314	8,426,102	580,759	1,028,841	543,713	79,898	967,693
Total Federal Grants	2,172,175	37,828,986	5,007,900	10,753,375	5,718,143	1,214,062	6,366,770
State Grants							
Market Value Credit	138,656	46,006	194,996	162,394	204,579	77,983	183,993
County Program Aid	658,867	16,286,701	1,332,292	2,923,733	2,014,589	224,840	2,636,946
Disparity Reduction Aid	10,540	126	4,123	403	7,441	85,374	64,252
Streets and Highways	5,540,366	22,330,452	5,705,154	6,736,808	5,990,588	4,060,514	10,716,468
Human Services	1,274,302	19,829,595	3,819,622	4,298,815	2,444,505	645,239	11,382,430
PERA Aid	28,165	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	137,088	953,902	141,530	231,653	178,341	38,080	209,576
All Other	2,038,276	9,566,272	1,306,733	5,031,622	1,055,282	283,595	2,872,479
Total State Grants	9,826,260	69,419,635	12,542,631	19,447,561	11,933,229	5,427,072	28,142,850
Local Unit Grants	1,842,586	8,945,811	593,634	1,411,652	-	122,632	336,786
Total Intergovernmental Revenues	**$13,841,021**	**$116,194,432**	**$18,144,165**	**$31,612,588**	**$17,651,372**	**$6,763,766**	**$34,846,406**
Charges for Services	1,706,774	35,371,283	3,537,971	7,881,900	6,241,337	965,849	9,248,561
Fines and Forfeits	-	600,833	56,038	150,595	33,605	1,200	105,597
Interest Earnings	758,976	5,282,079	307,307	1,835,027	192,992	21,725	2,644,852
All Other Revenues	2,677,484	10,457,300	3,261,654	1,705,318	518,607	148,068	1,309,035
Total Revenues	**$30,519,583**	**$291,703,490**	**$45,889,634**	**$66,975,542**	**$45,872,037**	**$12,722,540**	**$78,863,378**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	4,663,809	-	-
Other Long-Term Debt	21,777	-	-	-	-	-	85,755
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	21,777	-	-	-	4,663,809	-	85,755
Other Sources	-	-	-	86,669	20,320	22,800	-
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	150,000
- Governmental Funds	975,630	16,652,043	25,000	711,379	598,220	1,000,000	754,375
Total Revenues and Other Financing Sources	**$31,516,990**	**$308,810,533**	**$45,914,634**	**$67,773,590**	**$51,154,386**	**$13,745,340**	**$79,853,508**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	$4,240,919	$35,576,639	$5,547,148	$9,592,413	$6,088,956	$2,105,860	$10,076,173
	- Capital Outlay	-	3,262,103	-	8,016	462,330	-	1,941,384
Total General Government		4,240,919	38,838,742	5,547,148	9,600,429	6,551,286	2,105,860	12,017,557
Public Safety	- Sheriff	2,705,548	36,420,925	4,467,415	4,514,872	4,032,104	969,821	5,093,817
	- Corrections	2,706,276	21,875,897	3,520,071	3,936,822	3,827,516	41,679	5,754,052
	- All Other	187,489	2,780,629	110,558	1,111,552	97,035	46,728	58,524
	- Capital Outlay	-	3,230,965	-	301,363	59,156	-	751,053
Total Public Safety		5,599,313	64,308,416	8,098,044	9,864,609	8,015,811	1,058,228	11,657,446
Streets and Highways	- Administration	476,348	1,224,042	346,297	2,764,419	415,063	366,591	353,688
	- Maintenance	4,849,644	11,459,233	5,100,969	13,747,591	3,531,116	2,756,968	6,071,058
	- Construction	2,155,902	32,617,071	3,158,500	-	14,595,408	3,413,883	14,591,900
	- Other Capital Outlay	-	-	-	-	98,605	-	476,283
Total Streets and Highways		7,481,894	45,300,346	8,605,766	16,512,010	18,640,192	6,537,442	21,492,929
Sanitation	- Current Expenditures	327,716	3,685,412	2,788,503	3,278,031	-	192,585	1,936,938
	- Capital Outlay	-	176,767	-	-	-	-	45,470
Total Sanitation		327,716	3,862,179	2,788,503	3,278,031	-	192,585	1,982,408
Human Services	- Income Maintenance	1,782,303	26,831,038	3,204,705	5,026,710	3,723,023	691,915	5,318,662
	- Social Services	3,481,500	41,434,823	10,012,593	17,512,746	6,968,585	1,624,842	20,027,745
	- All Other	-	595,351	142,937	-	-	-	-
	- Capital Outlay	-	10,540	-	-	-	-	137,580
Total Human Services		5,263,803	68,871,752	13,360,235	22,539,456	10,691,608	2,316,757	25,483,987
Health	- Current Expenditures	759,270	10,116,247	1,690,128	2,019,909	963,338	96,857	1,987,046
	- Capital Outlay	-	58,164	-	-	-	-	-
Total Health		759,270	10,174,411	1,690,128	2,019,909	963,338	96,857	1,987,046
Culture and Recreation								
Libraries	- Current Expenditures	235,171	7,507,003	344,285	328,395	499,431	65,587	1,046,401
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	528,505	6,953,068	484,581	650,549	12,070	92,262	935,009
	- Capital Outlay	-	1,082,883	-	-	-	-	39,139
Total Culture and Recreation		763,676	15,542,954	828,866	978,944	511,501	157,849	2,020,549
Conservation of Natural Resources	- Current Expenditures	2,127,404	593,527	1,169,294	1,496,792	666,199	375,223	2,254,239
	- Capital Outlay	-	-	-	-	-	-	2,677
Total Conservation of Natural Resources		2,127,404	593,527	1,169,294	1,496,792	666,199	375,223	2,256,916
Housing and Economic Development	- Current Expenditures	96,045	10,581,236	291,388	534,087	384,530	40,943	165,388
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		96,045	10,581,236	291,388	534,087	384,530	40,943	165,388
All Other	- Current Expenditures	28,007	3,602,453	643,929	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		28,007	3,602,453	643,929	-	-	-	-
Debt Service	- Principal Paid on Bonds	335,000	26,950,000	320,000	460,000	1,645,000	60,000	2,204,000
	- Other Long-Term Debt	20,816	2,824,254	2,078	-	32,534	-	99,087
	- Interest and Fiscal Charges	16,750	8,372,765	117,818	195,720	418,643	28,435	852,300
	Total Current Expenditures	24,532,145	221,237,523	39,864,801	66,514,888	31,208,966	9,467,861	61,078,740
	Total Capital Outlay	2,155,902	40,438,493	3,158,500	309,379	15,215,499	3,413,883	17,985,486
	Total Debt Service	372,566	38,147,019	439,896	655,720	2,096,177	88,435	3,155,387
Total Expenditures		**$27,060,613**	**$299,823,035**	**$43,463,197**	**$67,479,987**	**$48,520,642**	**$12,970,179**	**$82,219,613**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	379,903	-	-	-	-	62,484
	- Governmental Funds	975,630	16,652,043	25,000	711,379	598,220	1,000,000	754,375
Total Expenditures and Other Financing Uses		**$28,036,243**	**$316,854,981**	**$43,488,197**	**$68,191,366**	**$49,118,862**	**$13,970,179**	**$83,036,472**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$7,765,132	$36,241,243	$6,652,917	$17,836,953	$10,293,087	$3,720,505	$12,237,886
Special Revenue Funds Unrestricted Fund Balance		15,758,104	42,050,184	13,448,793	9,253,289	7,988,448	2,910,583	10,740,544
Total		**$23,523,236**	**$78,291,427**	**$20,101,710**	**$27,090,242**	**$18,281,535**	**$6,631,088**	**$22,978,430**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		95.9%	35.4%	50.4%	40.7%	58.6%	70.0%	37.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	BROWN	*CARLTON*	*CARVER*	*CASS*	*CHIPPEWA*	*CHISAGO*	*CLAY*
Population (2014 Population Estimates)	25,463	35,576	97,162	28,570	12,132	54,134	61,196
Net Taxable Tax Capacity	$35,918,826	$28,266,319	$122,009,533	$64,608,188	$24,855,372	$43,301,703	$57,356,562
2013 Tax Levy (Payable 2014)	11,813,314	23,180,773	45,425,593	20,175,179	8,930,746	32,433,692	26,139,737
REVENUES							
Taxes	$11,632,414	$22,264,145	$49,983,300	$20,313,361	$8,462,056	$32,475,367	$23,789,016
Special Assessments	818,809	526,229	341,754	1,773,724	697,090	254,530	517,660
Licenses and Permits	36,609	133,744	983,560	129,553	27,960	711,931	186,254
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,728,029	823,118	6,450,378	614,742	58,453	462,962	303,240
Human Services	1,855,971	3,992,039	4,530,307	2,769,467	1,112,519	3,357,295	4,425,264
Disaster	220,714	22,679	202,972	107,399	16,824	102,634	93,164
All Other	333,036	805,130	845,058	1,533,541	184,782	640,317	1,057,339
Total Federal Grants	4,137,750	5,642,966	12,028,715	5,025,149	1,372,578	4,563,208	5,879,007
State Grants							
Market Value Credit	198,609	153,789	133,169	108,862	110,832	190,420	153,703
County Program Aid	989,564	1,852,570	3,172,183	815,069	523,280	2,575,551	2,891,447
Disparity Reduction Aid	27,011	371,735	2,330	7,495	67,565	2,892	13,746
Streets and Highways	5,132,373	9,661,678	39,289,735	6,989,843	2,143,866	7,850,098	6,281,990
Human Services	2,797,003	4,171,046	5,281,044	3,067,843	1,012,875	2,065,927	4,167,231
PERA Aid	39,317	54,851	90,840	52,234	22,735	48,855	61,294
Police Aid	74,256	159,936	513,444	294,995	64,736	300,197	232,922
All Other	1,090,700	1,880,939	2,417,472	2,607,223	408,013	1,322,207	4,074,285
Total State Grants	10,348,833	18,306,544	50,900,217	13,943,564	4,353,902	14,356,147	17,876,618
Local Unit Grants	199,606	199,866	809,841	1,589,580	178,875	336,115	22,384
Total Intergovernmental Revenues	**$14,686,189**	**$24,149,376**	**$63,738,773**	**$20,558,293**	**$5,905,355**	**$19,255,470**	**$23,778,009**
Charges for Services	3,469,876	4,307,155	11,937,514	4,121,131	1,177,914	3,902,975	2,342,526
Fines and Forfeits	2,466	57,929	242,376	7,467	-	124,327	146,117
Interest Earnings	1,151,496	79,366	4,269,682	3,954,609	21,994	2,012,907	698,059
All Other Revenues	1,498,965	2,035,222	1,347,243	2,977,658	606,794	725,951	1,600,560
Total Revenues	**$33,296,824**	**$53,553,166**	**$132,844,202**	**$53,835,796**	**$16,899,163**	**$59,463,458**	**$53,058,201**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	9,996,317	-	-	-	-
Other Long-Term Debt	-	-	81,429	-	49,031	929,495	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	10,077,746	-	49,031	929,495	-
Other Sources	-	-	60,224	-	18,905	110,712	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	100,000
- Governmental Funds	198,627	930,020	9,066,284	5,388,062	-	111,500	1,100,751
Total Revenues and Other Financing Sources	**$33,495,451**	**$54,483,186**	**$152,048,456**	**$59,223,858**	**$16,967,099**	**$60,615,165**	**$54,258,952**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	$4,181,858	$7,139,307	$17,694,942	$6,793,796	$3,886,061	$11,846,873	$8,415,563
	- Capital Outlay	261,572	-	811,182	14,679	-	2,993,855	601,068
Total General Government		4,443,430	7,139,307	18,506,124	6,808,475	3,886,061	14,840,728	9,016,631
Public Safety	- Sheriff	2,026,560	3,952,085	17,333,206	8,604,904	1,334,542	5,262,573	4,400,874
	- Corrections	2,882,404	4,116,254	1,991,538	820,185	918,474	4,456,294	4,615,591
	- All Other	64,837	161,555	204,208	392,669	79,220	627,273	247,583
	- Capital Outlay	352,928	43,470	-	-	-	680,986	-
Total Public Safety		5,326,729	8,273,364	19,528,952	9,817,758	2,332,236	11,027,126	9,264,048
Streets and Highways	- Administration	368,026	738,244	501,639	722,358	261,901	1,391,229	558,215
	- Maintenance	2,781,371	4,947,291	9,236,150	6,698,212	2,273,354	5,143,727	4,843,001
	- Construction	5,216,616	4,357,264	31,397,283	4,554,696	2,094,780	7,401,186	7,107,193
	- Other Capital Outlay	982,704	-	72,782	521,554	-	387,056	-
Total Streets and Highways		9,348,717	10,042,799	41,207,854	12,496,820	4,630,035	14,323,198	12,508,409
Sanitation	- Current Expenditures	1,026,872	1,335,939	-	2,178,920	300,347	527,660	-
	- Capital Outlay	363,919	-	-	-	-	-	-
Total Sanitation		1,390,791	1,335,939	-	2,178,920	300,347	527,660	-
Human Services	- Income Maintenance	2,723,619	4,359,879	3,474,884	3,567,276	1,451,302	3,676,456	4,831,180
	- Social Services	5,669,671	9,916,173	16,723,143	6,672,637	3,344,943	6,934,627	12,038,353
	- All Other	711,797	-	-	152,465	-	-	-
	- Capital Outlay	73,284	-	-	-	5,698	-	-
Total Human Services		9,178,371	14,276,052	20,198,027	10,392,378	4,801,943	10,611,083	16,869,533
Health	- Current Expenditures	1,595,715	2,359,361	2,252,817	2,008,648	127,508	1,498,980	-
	- Capital Outlay	-	-	-	-	-	-	-
Total Health		1,595,715	2,359,361	2,252,817	2,008,648	127,508	1,498,980	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	149,490	3,720,134	-	289,990	523,315	262,610
	- Capital Outlay	-	-	38,336	-	-	-	-
Parks and Recreation	- Current Expenditures	260,192	332,651	1,290,503	15,000	135,276	267,140	183,537
	- Capital Outlay	10,500	-	920,520	-	-	7,599	-
Total Culture and Recreation		341,104	482,141	5,969,493	15,000	425,266	798,054	446,147
Conservation of Natural Resources	- Current Expenditures	851,636	1,321,557	3,653,552	2,420,703	1,349,561	1,031,578	646,871
	- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources		851,636	1,321,557	3,653,552	2,420,703	1,349,561	1,031,578	646,871
Housing and Economic Development	- Current Expenditures	31,909	636,401	16,375	42,500	50,388	835,625	169,540
	- Capital Outlay	-	-	-	-	-	69,201	-
Total Housing and Economic Development		31,909	636,401	16,375	42,500	50,388	904,826	169,540
All Other	- Current Expenditures	-	1,042,345	-	-	16,872	-	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		-	1,042,345	-	-	16,872	-	-
Debt Service	- Principal Paid on Bonds	-	2,580,000	8,205,000	-	-	3,140,000	2,302,914
	- Other Long-Term Debt	132,558	-	272,967	-	83,571	385,460	142,967
	- Interest and Fiscal Charges	12,635	558,701	812,715	-	9,976	1,677,440	520,179
	Total Current Expenditures	25,246,879	42,508,532	78,093,091	41,090,273	15,819,739	44,023,350	41,212,918
	Total Capital Outlay	7,261,523	4,400,734	33,240,103	5,090,929	2,100,478	11,539,883	7,708,261
	Total Debt Service	145,193	3,138,701	9,290,682	-	93,547	5,202,900	2,966,060
Total Expenditures		**$32,653,595**	**$50,047,967**	**$120,623,876**	**$46,181,202**	**$18,013,764**	**$60,766,133**	**$51,887,239**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	1,189,922
	- Governmental Funds	198,627	930,020	9,066,284	5,388,062	-	111,500	1,100,751
Total Expenditures and Other Financing Uses		**$32,852,222**	**$50,977,987**	**$129,690,160**	**$51,569,264**	**$18,013,764**	**$60,877,633**	**$54,177,912**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$4,151,290	$10,027,069	$20,025,896	$21,478,821	$3,119,853	$20,963,902	$6,886,616
Special Revenue Funds Unrestricted Fund Balance		10,838,095	10,490,930	11,808,894	18,861,101	6,690,939	10,054,393	9,538,115
Total		**$14,989,385**	**$20,517,999**	**$31,834,790**	**$40,339,922**	**$9,810,792**	**$31,018,295**	**$16,424,731**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		59.4%	48.3%	40.8%	98.2%	62.0%	70.5%	39.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	CLEARWATER	*COOK*	*COTTONWOOD*	*CROW WING*	*DAKOTA*	*DODGE*	*DOUGLAS*
Population (2014 Population Estimates)	8,794	5,231	11,633	63,371	411,507	20,352	36,789
Net Taxable Tax Capacity	$10,982,283	$16,365,012	$32,179,313	$99,690,126	$435,429,913	$26,454,458	$49,710,726
2013 Tax Levy (Payable 2014)	6,380,584	6,797,390	8,805,303	34,298,760	114,038,237	11,928,640	25,465,023
REVENUES							
Taxes	$5,985,672	$7,860,562	$8,482,450	$35,754,725	$145,014,637	$11,139,405	$26,548,119
Special Assessments	505,118	71,321	652,924	613,607	-	189,054	247,588
Licenses and Permits	23,200	76,784	23,634	1,073,536	2,130,255	68,422	438,953
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	293	94,556	16,307	1,317,914	8,353,312	895,077	879,392
Human Services	1,384,604	528,195	-	5,200,590	23,278,124	1,481,818	2,533,082
Disaster	18,710	369,675	-	123,361	368,535	128,066	53,460
All Other	133,541	2,697,250	-	826,941	15,792,418	287,924	550,128
Total Federal Grants	1,537,148	3,689,676	16,307	7,468,806	47,792,389	2,792,885	4,016,062
State Grants							
Market Value Credit	151,243	-	142,314	104,787	96,005	124,614	189,488
County Program Aid	746,883	282,362	240,464	2,027,403	16,426,253	728,728	1,386,142
Disparity Reduction Aid	48,617	3,157	43,251	14,087	1,880	132,295	6,729
Streets and Highways	2,643,505	3,694,888	2,200,101	8,346,159	34,109,910	4,550,292	4,875,201
Human Services	740,450	444,359	42,611	6,846,729	20,385,731	1,136,857	2,896,161
PERA Aid	21,917	17,931	12,955	76,910	333,927	30,670	47,125
Police Aid	60,928	96,469	83,090	288,773	523,599	172,629	218,960
All Other	868,612	1,336,214	424,854	1,737,026	11,650,529	489,638	2,007,449
Total State Grants	5,282,155	5,875,380	3,189,640	19,441,874	83,527,834	7,365,723	11,627,255
Local Unit Grants	54,129	352,347	204,845	1,132,829	14,512,370	74,163	293,650
Total Intergovernmental Revenues	**$6,873,432**	**$9,917,403**	**$3,410,792**	**$28,043,509**	**$145,832,593**	**$10,232,771**	**$15,936,967**
Charges for Services	2,691,338	950,485	404,204	6,918,556	25,662,804	2,892,205	5,986,961
Fines and Forfeits	6,022	22,117	9,920	41,724	81,087	9,261	101,221
Interest Earnings	647,395	638,556	139,369	367,805	8,482,329	18,787	947,774
All Other Revenues	1,484,267	853,985	296,015	2,103,752	9,271,207	546,167	1,011,140
Total Revenues	**$18,216,444**	**$20,391,213**	**$13,419,308**	**$74,917,214**	**$336,474,912**	**$25,096,072**	**$51,218,723**
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,410,000	-	-	-	10,046,751	-
Other Long-Term Debt	-	-	147,557	-	-	-	10,125
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	2,410,000	147,557	-	-	10,046,751	10,125
Other Sources	-	-	-	-	44,374	28,981	84,806
Transfers From - Enterprise Funds	-	-	-	93,775	4,793,036	-	-
- Governmental Funds	365,685	1,659,196	125,000	28,997	8,496,882	-	3,937,924
Total Revenues and Other Financing Sources	**$18,582,129**	**$24,460,409**	**$13,691,865**	**$75,039,986**	**$349,809,204**	**$35,171,804**	**$55,251,578**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		*CLEARWATER*	*COOK*	*COTTONWOOD*	*CROW WING*	*DAKOTA*	*DODGE*	*DOUGLAS*
General Government	- Current Expenditures	$2,588,432	$3,669,794	$2,888,753	$13,658,849	$56,895,468	$3,715,218	$7,497,925
	- Capital Outlay	5,671	196,267	-	443,895	7,604,780	2,085,270	1,306,909
Total General Government		2,594,103	3,866,061	2,888,753	14,102,744	64,500,248	5,800,488	8,804,834
Public Safety	- Sheriff	2,314,124	1,942,546	1,370,545	6,384,139	19,823,622	3,841,704	4,356,652
	- Corrections	217,069	525,803	1,092,630	5,828,063	16,812,306	595,491	4,201,577
	- All Other	78,325	248,593	107,912	393,534	1,482,386	157,039	88,614
	- Capital Outlay	75,064	335,992	-	1,004,799	-	-	101,845
Total Public Safety		2,684,582	3,052,934	2,571,087	13,610,535	38,118,314	4,594,234	8,748,688
Streets and Highways	- Administration	410,815	318,269	335,481	873,606	531,723	514,304	436,162
	- Maintenance	1,884,364	3,082,271	2,887,699	6,036,796	7,678,312	2,543,019	4,811,866
	- Construction	915,401	2,512,847	566,081	8,707,930	37,861,554	3,975,546	4,058,101
	- Other Capital Outlay	392,389	-	-	-	-	-	311,511
Total Streets and Highways		3,602,969	5,913,387	3,789,261	15,618,332	46,071,589	7,032,869	9,617,640
Sanitation	- Current Expenditures	876,394	371,393	259,142	789,803	5,900,555	1,716,247	-
	- Capital Outlay	51,237	1,342	-	-	-	-	-
Total Sanitation		927,631	372,735	259,142	789,803	5,900,555	1,716,247	-
Human Services	- Income Maintenance	1,357,683	640,571	-	5,727,819	24,025,135	1,749,141	3,078,373
	- Social Services	2,139,334	1,565,407	-	15,034,603	45,195,587	3,056,072	5,416,822
	- All Other	-	21,786	3,473,091	-	1,852,313	4,000	-
	- Capital Outlay	-	397	-	47,000	-	-	13,980
Total Human Services		3,497,017	2,228,161	3,473,091	20,809,422	71,073,035	4,809,213	8,509,175
Health	- Current Expenditures	1,760,712	298,126	16,045	1,410,744	8,729,094	987,433	5,827,628
	- Capital Outlay	-	-	-	-	-	-	-
Total Health		1,760,712	298,126	16,045	1,410,744	8,729,094	987,433	5,827,628
Culture and Recreation								
Libraries	- Current Expenditures	91,245	130,810	59,970	509,127	12,466,622	118,381	706,965
	- Capital Outlay	-	-	-	-	-	-	108,162
Parks and Recreation	- Current Expenditures	339,979	795,234	161,102	218,173	11,751,360	10,502	715,875
	- Capital Outlay	-	536,693	-	25,211	-	-	688,976
Total Culture and Recreation		431,224	1,462,737	221,072	752,511	24,217,982	128,883	2,219,978
Conservation of Natural Resources	- Current Expenditures	1,081,245	702,925	643,179	1,656,286	4,564,499	294,560	687,756
	- Capital Outlay	-	785	-	57,229	-	-	-
Total Conservation of Natural Resources		1,081,245	703,710	643,179	1,713,515	4,564,499	294,560	687,756
Housing and Economic Development	- Current Expenditures	2,800	2,505,875	-	87,424	25,420,605	2	54,025
	- Capital Outlay	-	725,196	-	-	21,742	-	-
Total Housing and Economic Development		2,800	3,231,071	-	87,424	25,442,347	2	54,025
All Other	- Current Expenditures	-	141,768	-	-	-	-	-
	- Capital Outlay	-	330,991	-	-	-	-	-
Total All Other		-	472,759	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	20,000	850,000	160,000	4,340,000	12,825,000	510,000	1,745,000
	- Other Long-Term Debt	-	305,000	215,363	92,750	-	90,966	123,000
	- Interest and Fiscal Charges	5,995	665,059	53,767	1,422,446	1,658,381	202,766	1,056,321
	Total Current Expenditures	15,142,521	16,961,171	13,295,549	58,608,966	243,129,587	19,303,113	37,880,240
	Total Capital Outlay	1,439,762	4,640,510	566,081	10,286,064	45,488,076	6,060,816	6,589,484
	Total Debt Service	25,995	1,820,059	429,130	5,855,196	14,483,381	803,732	2,924,321
Total Expenditures		**$16,608,278**	**$23,421,740**	**$14,290,760**	**$74,750,226**	**$303,101,044**	**$26,167,661**	**$47,394,045**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	24,962	93,775	5,662,328	175,000	-
	- Governmental Funds	365,685	1,659,196	125,000	28,997	8,496,882	-	3,937,924
Total Expenditures and Other Financing Uses		**$16,973,963**	**$25,080,936**	**$14,440,722**	**$74,872,998**	**$317,260,254**	**$26,342,661**	**$51,331,969**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$2,989,793	$7,919,746	$4,802,126	$13,849,260	$152,976,302	$8,080,392	$14,511,553
Special Revenue Funds Unrestricted Fund Balance		6,341,956	2,456,454	987,935	17,493,766	130,950,311	5,782,746	10,910,946
Total		**$9,331,749**	**$10,376,200**	**$5,790,061**	**$31,343,026**	**$283,926,613**	**$13,863,138**	**$25,422,499**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		61.6%	61.2%	43.5%	53.5%	116.8%	71.8%	67.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	FARIBAULT	*FILLMORE*	*FREEBORN*	*GOODHUE*	*GRANT*	*HENNEPIN*	*HOUSTON*
Population (2014 Population Estimates)	14,124	20,783	30,831	46,480	5,923	1,210,720	18,766
Net Taxable Tax Capacity	$34,172,580	$32,287,237	$41,246,646	$66,406,002	$15,714,928	$1,484,575,081	$17,731,429
2013 Tax Levy (Payable 2014)	9,775,039	8,750,511	20,240,606	27,985,093	6,033,713	625,212,183	11,217,833
REVENUES							
Taxes	$9,691,989	$8,273,192	$20,090,378	$28,045,751	$5,976,386	$759,158,236	$10,856,238
Special Assessments	1,350,508	-	2,088,263	26,588	211,855	-	-
Licenses and Permits	670	66,301	118,079	320,917	7,295	7,549,567	75,170
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	68,924	188,633	2,616,112	3,894,019	502,877	35,032,128	958,139
Human Services	-	1,498,841	2,569,320	3,282,290	610,788	124,885,410	1,144,601
Disaster	98,956	-	547,962	127,530	15,512	1,504,948	824,712
All Other	-	305,057	539,996	635,271	78,153	35,764,020	269,725
Total Federal Grants	167,880	1,992,531	6,273,390	7,939,110	1,207,330	197,186,506	3,197,177
State Grants							
Market Value Credit	142,092	193,182	201,108	275,142	81,326	58,943	185,803
County Program Aid	344,793	758,816	1,343,175	1,620,574	218,978	31,818,207	873,567
Disparity Reduction Aid	71,726	113,735	37,000	29,144	6,128	309,143	130,873
Streets and Highways	5,219,187	5,700,233	6,414,416	6,531,561	3,040,129	58,235,822	8,431,596
Human Services	16,475	786,574	2,364,335	3,150,028	485,728	70,824,281	1,611,046
PERA Aid	13,448	26,020	44,126	61,078	12,569	2,782,633	23,938
Police Aid	67,909	140,895	162,474	302,480	45,696	2,604,667	99,008
All Other	418,338	1,382,986	786,236	1,423,481	224,248	44,766,572	957,504
Total State Grants	6,293,968	9,102,441	11,352,870	13,393,488	4,114,802	211,400,268	12,313,335
Local Unit Grants	109,001	2,955	142,180	694,143	119,959	93,647,358	341,546
Total Intergovernmental Revenues	**$6,570,849**	**$11,097,927**	**$17,768,440**	**$22,026,741**	**$5,442,091**	**$502,234,132**	**$15,852,058**
Charges for Services	1,786,406	2,939,998	3,569,198	3,800,892	1,209,560	136,680,039	2,712,851
Fines and Forfeits	24,362	3,993	64,065	14,643	6,116	1,662,357	27,952
Interest Earnings	61,068	20,232	132,099	144,502	17,472	11,188,951	223,092
All Other Revenues	336,510	666,872	1,009,497	1,799,740	179,073	20,333,357	1,299,434
Total Revenues	**$19,822,362**	**$23,068,515**	**$44,840,019**	**$56,179,774**	**$13,049,848**	**$1,438,806,639**	**$31,046,795**
Other Financing Sources							
Borrowing							
Bonds Issued	7,673,275	-	-	7,955,606	-	211,854,950	-
Other Long-Term Debt	12,000	115,505	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	7,685,275	115,505	-	7,955,606	-	211,854,950	-
Other Sources	-	170	-	62,474	-	475,802	43,273
Transfers From - Enterprise Funds	-	-	-	-	-	475,439	-
- Governmental Funds	383,706	-	-	3,469,161	-	53,303,623	-
Total Revenues and Other Financing Sources	**$27,891,343**	**$23,184,190**	**$44,840,019**	**$67,667,015**	**$13,049,848**	**$1,704,916,453**	**$31,090,068**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	$2,924,666	$3,622,004	$6,191,688	$11,607,915	$2,304,680	$205,950,979	$4,034,746
	- Capital Outlay	-	-	179,968	-	-	11,785,380	-
Total General Government		2,924,666	3,622,004	6,371,656	11,607,915	2,304,680	217,736,359	4,034,746
Public Safety	- Sheriff	1,517,029	2,019,517	2,870,240	6,475,310	1,185,315	95,398,681	1,734,997
	- Corrections	1,650,213	1,669,921	3,890,800	5,730,124	107,973	106,281,497	1,658,784
	- All Other	57,454	124,399	188,356	423,734	69,077	17,793,220	142,213
	- Capital Outlay	-	-	73,845	-	-	10,516,421	-
Total Public Safety		3,224,696	3,813,837	7,023,241	12,629,168	1,362,365	229,989,819	3,535,994
Streets and Highways	- Administration	193,969	383,346	493,584	398,896	240,780	7,306,787	261,441
	- Maintenance	3,591,191	2,685,319	5,081,486	4,532,602	1,943,580	39,006,074	4,458,163
	- Construction	2,672,498	4,278,048	8,935,874	14,687,922	3,253,080	50,422,612	8,087,602
	- Other Capital Outlay	-	467,173	745,902	-	-	13,254,783	-
Total Streets and Highways		6,457,658	7,813,886	15,256,846	19,619,420	5,437,440	109,990,256	12,807,206
Sanitation	- Current Expenditures	241,577	591,192	481,430	857,695	551,204	-	859,154
	- Capital Outlay	-	-	-	-	-	-	-
Total Sanitation		241,577	591,192	481,430	857,695	551,204	-	859,154
Human Services	- Income Maintenance	-	1,601,988	2,749,978	4,174,940	935,558	176,629,038	1,775,194
	- Social Services	1,933,234	2,448,790	6,801,379	6,925,817	1,337,104	309,906,097	2,284,915
	- All Other	-	-	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	5,108,365	-
Total Human Services		1,933,234	4,050,778	9,551,357	11,100,757	2,272,662	491,643,500	4,060,109
Health	- Current Expenditures	-	1,526,959	1,703,256	2,723,168	104,278	99,416,174	1,615,049
	- Capital Outlay	-	-	-	-	-	431,051	-
Total Health		-	1,526,959	1,703,256	2,723,168	104,278	99,847,225	1,615,049
Culture and Recreation								
Libraries	- Current Expenditures	177,763	210,597	262,000	468,000	63,608	70,198,307	134,405
	- Capital Outlay	-	-	-	-	-	11,713,724	-
Parks and Recreation	- Current Expenditures	161,079	128,370	128,811	251,537	43,540	2,268,609	255,492
	- Capital Outlay	-	-	-	-	-	-	-
Total Culture and Recreation		338,842	338,967	390,811	719,537	107,148	84,180,640	389,897
Conservation of Natural Resources	- Current Expenditures	1,898,147	1,117,174	1,826,751	671,460	482,166	-	330,436
	- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources		1,898,147	1,117,174	1,826,751	671,460	482,166	-	330,436
Housing and Economic Development	- Current Expenditures	94,737	45,420	19,757	81,032	42,500	73,002,077	181,851
	- Capital Outlay	-	-	-	-	-	166,676	-
Total Housing and Economic Development		94,737	45,420	19,757	81,032	42,500	73,168,753	181,851
All Other	- Current Expenditures	172,668	89,761	-	-	-	-	129,109
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		172,668	89,761	-	-	-	-	129,109
Debt Service	- Principal Paid on Bonds	705,000	195,000	2,910,000	1,867,720	270,000	87,723,006	490,000
	- Other Long-Term Debt	20,177	53,473	385,000	17,568	-	6,563,163	29,700
	- Interest and Fiscal Charges	497,351	64,570	772,513	225,868	157,515	47,002,574	589,888
	Total Current Expenditures	14,613,727	18,264,757	32,689,516	45,322,230	9,411,363	1,203,157,540	19,855,949
	Total Capital Outlay	2,672,498	4,745,221	9,935,589	14,687,922	3,253,080	103,399,012	8,087,602
	Total Debt Service	1,222,528	313,043	4,067,513	2,111,156	427,515	141,288,743	1,109,588
Total Expenditures		**$18,508,753**	**$23,323,021**	**$46,692,618**	**$62,121,308**	**$13,091,958**	**$1,447,845,295**	**$29,053,139**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	80,381,994	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	383,706	-	-	3,469,161	-	53,303,623	-
Total Expenditures and Other Financing Uses		**$18,892,459**	**$23,323,021**	**$46,692,618**	**$65,590,469**	**$13,091,958**	**$1,581,530,912**	**$29,053,139**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$4,010,173	$774,381	$10,612,757	$16,776,879	$1,540,663	$180,064,175	$4,826,694
Special Revenue Funds Unrestricted Fund Balance		-1,110,747	4,467,601	11,051,219	12,664,464	3,758,372	185,971,038	8,991,325
Total		**$2,899,426**	**$5,241,982**	**$21,663,976**	**$29,441,343**	**$5,299,035**	**$366,035,213**	**$13,818,019**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		19.8%	28.7%	66.3%	65.0%	56.3%	30.4%	69.6%

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

	HUBBARD	*ISANTI*	*ITASCA*	*JACKSON*	*KANABEC*	*KANDIYOHI*	*KITTSON*
Population (2014 Population Estimates)	20,596	38,397	45,639	10,266	15,966	42,258	4,440
Net Taxable Tax Capacity	$32,804,169	$26,085,541	$60,641,067	$31,911,333	$10,049,891	$54,678,860	$11,881,641
2013 Tax Levy (Payable 2014)	12,799,943	17,408,014	32,859,118	9,830,536	10,535,033	29,819,805	3,611,621
REVENUES							
Taxes	$12,526,149	$17,566,860	$33,685,976	$10,572,644	$10,934,644	$29,453,851	$3,365,301
Special Assessments	2,668,758	-	1,227,379	1,298,323	87,797	2,865,840	83,117
Licenses and Permits	134,461	393,537	87,344	14,505	78,454	443,225	12,344
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	226,892	694,871	2,347,102	1,493,872	483,868	181,254	490,000
Human Services	2,252,740	2,869,136	4,165,457	49,496	2,669,499	3,806,428	380,595
Disaster	47,921	100,513	270,159	27,981	32,289	80,538	171,607
All Other	211,180	400,937	2,017,201	14,645	329,686	754,541	133,535
Total Federal Grants	2,738,733	4,065,457	8,799,919	1,585,994	3,515,342	4,822,761	1,175,737
State Grants							
Market Value Credit	78,405	223,559	106,913	166,059	209,508	227,409	61,902
County Program Aid	690,230	1,969,889	1,828,362	179,331	1,004,585	1,845,089	106,609
Disparity Reduction Aid	-	41,608	162,210	51,420	4,273	20,375	4,457
Streets and Highways	4,448,109	4,828,178	9,311,618	4,390,608	4,465,243	6,656,163	3,336,518
Human Services	2,387,265	3,433,619	3,634,713	-	1,172,756	4,309,907	202,371
PERA Aid	31,594	37,531	82,819	27,317	21,454	73,608	13,873
Police Aid	130,741	147,877	314,904	100,277	95,200	239,904	38,080
All Other	1,663,396	1,115,350	5,811,699	483,423	972,094	1,851,603	558,080
Total State Grants	9,429,740	11,797,611	21,253,238	5,398,435	7,945,113	15,224,058	4,321,890
Local Unit Grants	42,458	5,532	76,179	619,201	4,519	345,083	161,000
Total Intergovernmental Revenues	**$12,210,931**	**$15,868,600**	**$30,129,336**	**$7,603,630**	**$11,464,974**	**$20,391,902**	**$5,658,627**
Charges for Services	2,703,781	2,558,835	6,927,088	962,757	4,044,827	11,289,303	857,251
Fines and Forfeits	37,397	63,750	64,276	63,205	30,638	131,005	5,013
Interest Earnings	93,549	359,770	783,078	362,993	45,997	1,778,335	205,219
All Other Revenues	2,845,020	1,043,091	5,949,882	1,111,535	1,385,330	3,971,663	1,407,078
Total Revenues	**$33,220,046**	**$37,854,443**	**$78,854,359**	**$21,989,592**	**$28,072,661**	**$70,325,124**	**$11,593,950**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	1,380,000	-	9,586,392	-
Other Long-Term Debt	87,052	18,910	-	-	206,011	294,416	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	87,052	18,910	-	1,380,000	206,011	9,880,808	-
Other Sources	-	20,189	171,144	-	6,504	21,152	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	834,974	308,337	3,621,161	992,580	32,000	1,811,615	5,841
Total Revenues and Other Financing Sources	**$34,142,072**	**$38,201,879**	**$82,646,664**	**$24,362,172**	**$28,317,176**	**$82,038,699**	**$11,599,791**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	$4,596,677	$7,677,867	$12,016,023	$3,590,004	$3,910,437	$9,150,878	$2,410,346
	- Capital Outlay	3,466,253	110,138	226,944	98,739	147,073	11,622	27,196
Total General Government		8,062,930	7,788,005	12,242,967	3,688,743	4,057,510	9,162,500	2,437,542
Public Safety	- Sheriff	2,502,977	6,528,633	7,754,339	1,412,626	1,995,876	6,089,948	904,681
	- Corrections	2,430,677	978,300	4,302,629	985,672	3,028,788	6,847,316	230,356
	- All Other	98,741	250,293	977,405	88,733	80,138	319,637	84,579
	- Capital Outlay	211,152	273,352	587,394	63,773	43,856	163,366	62,116
Total Public Safety		5,243,547	8,030,578	13,621,767	2,550,804	5,148,658	13,420,267	1,281,732
Streets and Highways	- Administration	395,062	335,017	467,982	354,435	179,465	803,638	425,292
	- Maintenance	4,481,510	2,453,804	12,151,379	2,078,621	1,983,554	4,149,667	2,607,415
	- Construction	2,265,867	3,912,774	9,535,136	4,716,556	1,790,162	6,136,613	2,315,854
	- Other Capital Outlay	403,901	297,354	-	4,215,479	210,729	378,270	88,104
Total Streets and Highways		7,546,340	6,998,949	22,154,497	11,365,091	4,163,910	11,468,188	5,436,665
Sanitation	- Current Expenditures	2,752,450	-	1,737,652	261,779	76,236	3,916,546	97,807
	- Capital Outlay	180,030	-	435	-	-	1,517,086	-
Total Sanitation		2,932,480	-	1,738,087	261,779	76,236	5,433,632	97,807
Human Services	- Income Maintenance	1,931,923	3,304,725	7,509,176	-	1,873,430	4,241,420	500,613
	- Social Services	4,744,783	7,582,338	12,580,345	-	3,350,457	10,653,996	859,395
	- All Other	1,594,307	-	-	3,060,418	-	-	8,748
	- Capital Outlay	134,558	-	209,736	-	-	-	-
Total Human Services		8,405,571	10,887,063	20,299,257	3,060,418	5,223,887	14,895,416	1,368,756
Health	- Current Expenditures	79,473	1,239,111	1,959,060	62,864	3,413,400	2,275,744	37,513
	- Capital Outlay	-	-	-	-	-	-	-
Total Health		79,473	1,239,111	1,959,060	62,864	3,413,400	2,275,744	37,513
Culture and Recreation								
Libraries	- Current Expenditures	190,693	374,308	-	420,173	160,527	537,891	60,000
	- Capital Outlay	-	-	-	1,088	-	-	-
Parks and Recreation	- Current Expenditures	334,464	196,151	1,586,314	276,314	-	477,555	202,575
	- Capital Outlay	-	28,725	107	42,017	-	-	-
Total Culture and Recreation		525,157	599,184	1,586,421	739,592	160,527	1,015,446	262,575
Conservation of Natural Resources	- Current Expenditures	1,268,674	202,228	3,545,409	2,378,155	62,971	1,466,034	418,821
	- Capital Outlay	83,864	-	138,405	991	-	-	-
Total Conservation of Natural Resources		1,352,538	202,228	3,683,814	2,379,146	62,971	1,466,034	418,821
Housing and Economic Development	- Current Expenditures	-	35,456	355,993	190,867	5,138	31,852	118,834
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		-	35,456	355,993	190,867	5,138	31,852	118,834
All Other	- Current Expenditures	-	1,191,715	-	-	1,437,328	-	-
	- Capital Outlay	-	69,201	-	-	-	-	-
Total All Other		-	1,260,916	-	-	1,437,328	-	-
Debt Service	- Principal Paid on Bonds	6,065,000	635,000	1,095,000	855,000	635,000	8,615,000	-
	- Other Long-Term Debt	195,042	97,507	-	21,390	60,712	1,798,142	-
	- Interest and Fiscal Charges	357,372	219,508	528,199	898,369	397,718	1,857,126	210
	Total Current Expenditures	27,402,411	32,349,946	66,943,706	15,160,661	21,557,745	50,962,122	8,966,975
	Total Capital Outlay	6,745,625	4,691,544	10,698,157	9,138,643	2,191,820	8,206,957	2,493,270
	Total Debt Service	6,617,414	952,015	1,623,199	1,774,759	1,093,430	12,270,268	210
Total Expenditures		**$40,765,450**	**$37,993,505**	**$79,265,062**	**$26,074,063**	**$24,842,995**	**$71,439,347**	**$11,460,455**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	834,974	308,337	3,621,161	992,580	32,000	1,811,615	5,841
Total Expenditures and Other Financing Uses		**$41,600,424**	**$38,301,842**	**$82,886,223**	**$27,066,643**	**$24,874,995**	**$73,250,962**	**$11,466,296**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$5,908,019	$1,923,210	$2,088,513	$7,018,281	$2,907,476	$12,352,065	$3,635,915
Special Revenue Funds Unrestricted Fund Balance		9,824,302	5,396,579	26,653,223	3,569,879	7,714,286	21,281,957	853,489
Total		**$15,732,321**	**$7,319,789**	**$28,741,736**	**$10,588,160**	**$10,621,762**	**$33,634,022**	**$4,489,404**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		57.4%	22.6%	42.9%	69.8%	49.3%	66.0%	50.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	KOOCHICHING	*LAC QUI PARLE*	*LAKE*	*LAKE OF THE WOODS*	*LE SUEUR*	*LINCOLN*	*LYON*
Population (2014 Population Estimates)	13,018	6,922	10,695	3,921	27,791	5,788	25,746
Net Taxable Tax Capacity	$10,439,126	$21,560,962	$17,087,448	$5,139,887	$34,298,260	$17,363,505	$41,710,451
2013 Tax Levy (Payable 2014)	3,967,187	5,235,963	8,653,524	2,487,547	16,542,378	5,118,106	13,221,506
REVENUES							
Taxes	$4,085,818	$5,486,016	$9,292,062	$3,008,770	$15,977,119	$5,469,265	$12,659,415
Special Assessments	577,471	398,257	-	573,391	253,700	617,150	897,142
Licenses and Permits	12,067	21,975	15,824	49,345	335,657	31,019	31,735
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	69,264	1,549,799	2,095,855	-	229,856	64,355	631,389
Human Services	1,633,866	553,147	828,534	499,429	1,652,687	-	-
Disaster	757,504	55,646	136,898	161,195	78,453	2,416	59,708
All Other	447,377	95,389	3,395,856	195,536	343,711	2,000	852
Total Federal Grants	2,908,011	2,253,981	6,457,143	856,160	2,304,707	68,771	691,949
State Grants							
Market Value Credit	48,047	128,854	3,347	32,057	145,053	101,647	157,961
County Program Aid	716,108	207,674	410,674	282,983	972,103	103,483	796,560
Disparity Reduction Aid	151,674	51,120	158,978	10,124	79,446	31,136	26,855
Streets and Highways	1,741,478	3,895,716	3,053,933	1,554,495	5,619,315	2,953,282	4,649,772
Human Services	770,824	723,136	2,697,461	329,814	2,393,837	-	56,927
PERA Aid	28,068	12,507	24,330	12,302	28,707	9,428	40,500
Police Aid	68,544	62,197	127,568	39,349	138,088	46,331	104,720
All Other	3,528,170	644,783	2,521,479	2,466,597	795,951	365,388	927,682
Total State Grants	7,052,913	5,725,987	8,997,770	4,727,721	10,172,500	3,610,695	6,760,977
Local Unit Grants	291,384	263,713	28,525	20,000	-	126,387	298,873
Total Intergovernmental Revenues	**$10,252,308**	**$8,243,681**	**$15,483,438**	**$5,603,881**	**$12,477,207**	**$3,805,853**	**$7,751,799**
Charges for Services	1,655,943	783,900	849,473	506,270	2,403,496	620,983	1,570,242
Fines and Forfeits	-	1,870	1,148	9,069	5,307	-	100
Interest Earnings	24,478	22,360	355,509	15,469	365,826	93,465	168,617
All Other Revenues	3,761,813	662,723	2,382,329	444,489	776,852	389,157	851,879
Total Revenues	**$20,369,898**	**$15,620,782**	**$28,379,783**	**$10,210,684**	**$32,595,164**	**$11,026,892**	**$23,930,929**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	2,391,704	-	-	-	-
Other Long-Term Debt	-	58,680	-	-	-	117,001	385,000
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	58,680	2,391,704	-	-	117,001	385,000
Other Sources	-	-	-	-	-	-	-
Transfers From - Enterprise Funds	-	-	42,000	-	-	-	-
- Governmental Funds	2,352,454	12,455	1,482,644	68,310	14,966	66,005	-
Total Revenues and Other Financing Sources	**$22,722,352**	**$15,691,917**	**$32,296,131**	**$10,278,994**	**$32,610,130**	**$11,209,898**	**$24,315,929**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	$3,160,561	$1,738,809	$4,194,383	$2,258,146	$5,208,520	$2,121,138	$3,739,780
	- Capital Outlay	16,669	-	-	-	345,713	-	-
Total General Government		3,177,230	1,738,809	4,194,383	2,258,146	5,554,233	2,121,138	3,739,780
Public Safety	- Sheriff	2,243,926	1,357,084	2,191,098	1,098,950	1,949,950	1,343,203	4,511,042
	- Corrections	282,120	81,843	1,646,712	63,548	1,641,793	48,459	504,519
	- All Other	413,190	79,875	671,424	80,333	237,830	62,655	87,500
	- Capital Outlay	635,696	-	-	166,893	213,124	-	-
Total Public Safety		3,574,932	1,518,802	4,509,234	1,409,724	4,042,697	1,454,317	5,103,061
Streets and Highways	- Administration	392,712	188,155	462,538	160,627	556,509	427,239	341,954
	- Maintenance	1,807,732	2,817,086	2,887,660	1,870,963	4,100,078	2,020,755	3,183,382
	- Construction	605,903	5,465,657	3,736,960	274,190	7,070,778	1,292,066	5,074,473
	- Other Capital Outlay	215,899	-	-	243,816	447,831	-	-
Total Streets and Highways		3,022,246	8,470,898	7,087,158	2,549,596	12,175,196	3,740,060	8,599,809
Sanitation	- Current Expenditures	1,499,146	178,823	327,905	724,416	358,681	279,350	579,910
	- Capital Outlay	27,069	-	-	96,690	-	-	-
Total Sanitation		1,526,215	178,823	327,905	821,106	358,681	279,350	579,910
Human Services	- Income Maintenance	1,562,004	786,985	825,205	554,337	1,859,152	-	2,672,267
	- Social Services	2,775,075	1,935,153	2,321,181	1,001,268	5,363,230	-	-
	- All Other	-	-	-	1,359	331,483	888,123	-
	- Capital Outlay	-	-	-	-	-	-	-
Total Human Services		4,337,079	2,722,138	3,146,386	1,556,964	7,553,865	888,123	2,672,267
Health	- Current Expenditures	751,919	77,988	2,842,641	93,220	2,105,122	35,376	224,454
	- Capital Outlay	-	-	-	-	8,164	-	-
Total Health		751,919	77,988	2,842,641	93,220	2,113,286	35,376	224,454
Culture and Recreation								
Libraries	- Current Expenditures	69,118	75,697	122,300	33,768	206,931	32,083	268,482
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	56,000	202,040	662,560	303,844	271,814	264,259	784,093
	- Capital Outlay	-	-	-	46,618	2,803	-	-
Total Culture and Recreation		125,118	277,737	784,860	384,230	481,548	296,342	1,052,575
Conservation of Natural Resources	- Current Expenditures	2,118,726	1,043,572	730,850	134,839	795,176	578,306	1,296,636
	- Capital Outlay	20,702	-	21,609	-	-	-	-
Total Conservation of Natural Resources		2,139,428	1,043,572	752,459	134,839	795,176	578,306	1,296,636
Housing and Economic Development	- Current Expenditures	960,394	428,395	435,715	417,185	9,109	63,327	58,155
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		960,394	428,395	435,715	417,185	9,109	63,327	58,155
All Other	- Current Expenditures	215,825	7,000	14,000	31,500	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		215,825	7,000	14,000	31,500	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	1,690,000	-	1,935,000	195,000	740,000
	- Other Long-Term Debt	223,000	42,971	197,461	45,000	-	405,637	100,459
	- Interest and Fiscal Charges	28,340	6,171	97,694	-	439,052	130,862	271,091
	Total Current Expenditures	18,308,448	10,998,505	20,336,172	8,828,303	24,995,378	8,164,273	18,252,174
	Total Capital Outlay	1,521,938	5,465,657	3,758,569	828,207	8,088,413	1,292,066	5,074,473
	Total Debt Service	251,340	49,142	1,985,155	45,000	2,374,052	731,499	1,111,550
Total Expenditures		**$20,081,726**	**$16,513,304**	**$26,079,896**	**$9,701,510**	**$35,457,843**	**$10,187,838**	**$24,438,197**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,352,454	12,455	1,482,644	68,310	14,966	66,005	-
Total Expenditures and Other Financing Uses		**$22,434,180**	**$16,525,759**	**$27,562,540**	**$9,769,820**	**$35,472,809**	**$10,253,843**	**$24,438,197**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$5,413,349	$1,514,125	$12,661,058	$4,829,927	$4,749,292	$3,841,056	$9,663,926
Special Revenue Funds Unrestricted Fund Balance		10,441,621	4,299,428	8,427,319	3,934,466	5,264,109	2,496,529	3,348,084
Total		**$15,854,970**	**$5,813,553**	**$21,088,377**	**$8,764,393**	**$10,013,401**	**$6,337,585**	**$13,012,010**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		86.6%	52.9%	103.7%	99.3%	40.1%	77.6%	71.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	MAHNOMEN	*MARSHALL*	*MARTIN*	*MCLEOD*	*MEEKER*	*MILLE LACS*	*MORRISON*
Population (2014 Population Estimates)	5,503	9,420	20,295	35,942	23,122	25,862	32,859
Net Taxable Tax Capacity	$5,335,047	$24,815,802	$44,151,852	$35,862,827	$27,826,203	$18,148,206	$28,417,806
2013 Tax Levy (Payable 2014)	3,918,874	5,733,431	12,953,696	18,233,319	13,246,998	15,062,877	16,935,820
REVENUES							
Taxes	$4,085,046	$5,502,027	$12,506,775	$18,519,698	$12,858,351	$15,190,865	$16,957,700
Special Assessments	231,067	450,192	1,885,500	454,014	146,388	34,570	60
Licenses and Permits	8,830	12,025	58,666	96,616	82,252	303,802	349,841
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,117,013	204,544	275,025	378,898	368,492	1,921,883	21,192
Human Services	840,806	1,113,140	-	2,238,127	1,693,141	2,660,481	2,530,155
Disaster	16,250	75,115	44,926	80,288	51,745	24,884	120,282
All Other	150,356	419,595	313,192	441,803	352,016	342,464	433,687
Total Federal Grants	3,124,425	1,812,394	633,143	3,139,116	2,465,394	4,949,712	3,105,316
State Grants							
Market Value Credit	65,761	146,458	163,822	225,357	170,660	162,166	405,587
County Program Aid	660,227	306,742	543,876	1,689,764	984,281	1,483,572	1,611,014
Disparity Reduction Aid	63,937	3,807	35,529	60,750	14,820	24,711	29,097
Streets and Highways	1,701,558	5,895,226	5,531,874	1,930,342	4,369,943	4,423,901	6,848,052
Human Services	209,455	652,527	-	2,185,971	1,498,902	2,566,669	2,619,203
PERA Aid	10,235	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	93,819	94,687	83,776	167,552	143,434	178,976	141,530
All Other	1,824,688	809,730	664,435	1,062,254	832,283	1,428,349	1,082,651
Total State Grants	4,629,680	7,926,962	7,060,279	7,358,141	8,038,467	10,299,130	12,785,401
Local Unit Grants	306,375	-	-	891,849	276,352	302,193	365,285
Total Intergovernmental Revenues	**$8,060,480**	**$9,739,356**	**$7,693,422**	**$11,389,106**	**$10,780,213**	**$15,551,035**	**$16,256,002**
Charges for Services	573,890	1,784,628	1,047,284	5,395,348	3,925,012	2,092,320	5,173,367
Fines and Forfeits	5,455	-	23,126	45,672	208,479	97,131	15,010
Interest Earnings	129,842	21,770	111,119	790,132	393,179	40,448	130,074
All Other Revenues	560,382	500,997	872,850	1,218,862	1,160,689	729,840	1,303,760
Total Revenues	**$13,654,992**	**$18,010,995**	**$24,198,742**	**$37,909,448**	**$29,554,563**	**$34,040,011**	**$40,185,814**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	4,269,048	9,999,234	-	6,219,673	-
Other Long-Term Debt	-	-	-	124,327	30,145	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	4,269,048	10,123,561	30,145	6,219,673	-
Other Sources	-	50,601	215,405	88,977	-	20,240	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	387	24,489	-	3,217,226	1,696,503	128,100	10,034
Total Revenues and Other Financing Sources	**$13,655,379**	**$18,086,085**	**$28,683,195**	**$51,339,212**	**$31,281,211**	**$40,408,024**	**$40,195,848**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		*MAHNOMEN*	*MARSHALL*	*MARTIN*	*MCLEOD*	*MEEKER*	*MILLE LACS*	*MORRISON*
General Government	- Current Expenditures	$2,219,002	$2,687,186	$3,983,397	$6,878,052	$4,996,287	$5,760,873	$6,300,062
	- Capital Outlay	-	68,606	29,779	293,095	70,909	98,019	-
Total General Government		2,219,002	2,755,792	4,013,176	7,171,147	5,067,196	5,858,892	6,300,062
Public Safety	- Sheriff	2,398,371	1,990,952	2,579,519	3,547,819	4,705,566	3,538,646	3,097,535
	- Corrections	162,608	131,458	2,012,261	2,106,705	473,057	4,356,508	2,023,885
	- All Other	41,338	103,077	75,536	186,709	136,040	191,556	469,452
	- Capital Outlay	-	210,268	-	-	50,053	-	-
Total Public Safety		2,602,317	2,435,755	4,667,316	5,841,233	5,364,716	8,086,710	5,590,872
Streets and Highways	- Administration	252,035	744,395	388,188	699,440	328,665	631,888	423,270
	- Maintenance	1,682,261	2,889,768	4,187,412	3,986,414	3,650,436	5,127,509	5,072,831
	- Construction	2,290,607	4,351,086	4,359,348	3,592,199	3,316,182	1,342,859	5,843,593
	- Other Capital Outlay	-	779,659	-	-	-	450,385	-
Total Streets and Highways		4,224,903	8,764,908	8,934,948	8,278,053	7,295,283	7,552,641	11,339,694
Sanitation	- Current Expenditures	276,634	98,875	787,962	5,950,880	262,457	82,624	3,521,006
	- Capital Outlay	-	2,855	-	-	-	-	-
Total Sanitation		276,634	101,730	787,962	5,950,880	262,457	82,624	3,521,006
Human Services	- Income Maintenance	1,126,754	1,094,095	-	2,738,045	1,975,429	2,272,031	3,332,896
	- Social Services	1,613,586	2,056,605	-	6,602,699	4,399,142	6,767,919	5,498,054
	- All Other	121,293	30,688	2,552,748	167,855	-	-	-
	- Capital Outlay	-	203,718	-	-	-	-	-
Total Human Services		2,861,633	3,385,106	2,552,748	9,508,599	6,374,571	9,039,950	8,830,950
Health	- Current Expenditures	259,917	36,000	-	2,453,269	1,609,123	759,160	2,206,768
	- Capital Outlay	-	-	-	-	-	-	-
Total Health		259,917	36,000	-	2,453,269	1,609,123	759,160	2,206,768
Culture and Recreation								
Libraries	- Current Expenditures	38,535	86,000	737,763	187,513	241,021	251,706	459,843
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	106,940	151,764	126,105	715,934	258,216	40,786	283,318
	- Capital Outlay	-	13,536	-	-	-	-	-
Total Culture and Recreation		145,475	251,300	863,868	903,447	499,237	292,492	743,161
Conservation of Natural Resources	- Current Expenditures	178,427	842,113	1,820,376	1,505,857	353,542	176,428	425,627
	- Capital Outlay	-	1,198	-	-	24,120	-	-
Total Conservation of Natural Resources		178,427	843,311	1,820,376	1,505,857	377,662	176,428	425,627
Housing and Economic Development	- Current Expenditures	105,988	289,480	297,398	13,747	118,500	91,764	93,271
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		105,988	289,480	297,398	13,747	118,500	91,764	93,271
All Other	- Current Expenditures	614,252	-	719,357	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		614,252	-	719,357	-	-	-	-
Debt Service	- Principal Paid on Bonds	225,000	-	180,000	-	510,000	540,000	815,000
	- Other Long-Term Debt	54,513	-	72,635	115,584	336,771	-	140,000
	- Interest and Fiscal Charges	39,030	-	216,096	65,165	113,432	451,586	270,315
	Total Current Expenditures	11,197,941	13,232,456	20,268,022	37,740,938	23,507,481	30,049,398	33,207,818
	Total Capital Outlay	2,290,607	5,630,926	4,389,127	3,885,294	3,461,264	1,891,263	5,843,593
	Total Debt Service	318,543	-	468,731	180,749	960,203	991,586	1,225,315
Total Expenditures		**$13,807,091**	**$18,863,382**	**$25,125,880**	**$41,806,981**	**$27,928,948**	**$32,932,247**	**$40,276,726**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	387	24,489	-	3,217,226	1,696,503	128,100	10,034
Total Expenditures and Other Financing Uses		**$13,807,478**	**$18,887,871**	**$25,125,880**	**$45,024,207**	**$29,625,451**	**$33,060,347**	**$40,286,760**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$2,667,258	$2,274,239	$6,215,348	$19,061,876	$6,460,808	$5,666,332	$7,927,105
Special Revenue Funds Unrestricted Fund Balance		1,009,466	5,621,333	2,263,874	9,568,685	10,600,068	6,931,671	10,174,944
Total		**$3,676,724**	**$7,895,572**	**$8,479,222**	**$28,630,561**	**$17,060,876**	**$12,598,003**	**$18,102,049**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		32.8%	59.7%	41.8%	75.9%	72.6%	41.9%	54.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	MOWER	*MURRAY*	*NICOLLET*	*NOBLES*	*NORMAN*	*OLMSTED*	*OTTER TAIL*
Population (2014 Population Estimates)	39,356	8,475	33,350	21,574	6,643	150,201	57,612
Net Taxable Tax Capacity	$43,736,417	$34,074,577	$37,368,861	$41,084,678	$16,580,326	$153,062,304	$84,491,019
2013 Tax Levy (Payable 2014)	18,468,760	6,307,129	18,552,788	12,027,452	5,265,544	85,444,514	35,019,954
REVENUES							
Taxes	$18,819,147	$6,879,171	$17,667,186	$12,361,640	$4,818,270	$90,089,824	$33,859,619
Special Assessments	685,069	522,765	962,457	112,964	297,112	-	179,784
Licenses and Permits	137,077	37,996	91,554	140,972	14,967	1,965,606	444,238
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	217,397	64,864	99,520	17,967	12,958	2,324,380	1,867,953
Human Services	3,361,248	-	2,632,490	1,363,924	551,407	11,630,583	3,990,713
Disaster	156,052	231,540	43,160	142,846	123,300	87,594	41,917
All Other	733,582	-	386,839	430,427	118,170	2,562,933	725,522
Total Federal Grants	4,468,279	296,404	3,162,009	1,955,164	805,835	16,605,490	6,626,105
State Grants							
Market Value Credit	181,882	139,557	141,466	167,825	89,046	250,522	469,704
County Program Aid	1,932,786	151,675	1,336,802	609,468	149,707	6,480,806	2,084,096
Disparity Reduction Aid	153,750	22,379	10,983	70,969	15,681	13,201	13,256
Streets and Highways	7,056,009	3,926,851	6,571,067	9,375,003	4,062,343	9,160,526	10,567,801
Human Services	2,578,175	-	2,577,830	1,591,931	649,711	13,185,640	5,239,969
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	165,648	76,160	92,026	90,122	32,368	467,114	236,730
All Other	1,150,214	297,569	975,569	1,036,430	521,938	6,728,956	1,496,475
Total State Grants	13,258,696	4,625,800	11,740,019	12,970,590	5,533,977	36,464,492	20,172,977
Local Unit Grants	50,795	300,680	32,692	350,170	31,134	3,352,012	547,888
Total Intergovernmental Revenues	**$17,777,770**	**$5,222,884**	**$14,934,720**	**$15,275,924**	**$6,370,946**	**$56,421,994**	**$27,346,970**
Charges for Services	2,843,879	511,092	1,653,146	2,629,022	834,280	13,608,996	4,902,394
Fines and Forfeits	53,866	1,089	31,336	43,338	137	18,346	84,601
Interest Earnings	1,170,141	49,243	479,892	48,083	6,267	1,243,388	103,533
All Other Revenues	2,900,711	164,339	894,658	2,040,443	249,532	865,176	3,922,423
Total Revenues	**$44,387,660**	**$13,388,579**	**$36,714,949**	**$32,652,386**	**$12,591,511**	**$164,213,330**	**$70,843,562**
Other Financing Sources							
Borrowing							
Bonds Issued	325,000	-	-	5,832,739	-	-	-
Other Long-Term Debt	-	346,000	68,392	144,829	-	-	126,725
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	325,000	346,000	68,392	5,977,568	-	-	126,725
Other Sources	178,840	48,879	-	4,760	-	88,750	-
Transfers From - Enterprise Funds	-	37,580	200,000	-	-	-	-
- Governmental Funds	-	104,621	-	129,673	-	1,168,690	786,504
Total Revenues and Other Financing Sources	**$44,891,500**	**$13,925,659**	**$36,983,341**	**$38,764,387**	**$12,591,511**	**$165,470,770**	**$71,756,791**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	$5,053,462	$2,412,780	$12,075,396	$5,443,987	$1,652,427	$19,948,844	$12,926,987
	- Capital Outlay	535,931	-	-	667,771	-	-	2,259,082
Total General Government		5,589,393	2,412,780	12,075,396	6,111,758	1,652,427	19,948,844	15,186,069
Public Safety	- Sheriff	3,757,059	1,791,065	2,281,678	2,152,062	896,153	13,566,021	5,667,552
	- Corrections	5,254,660	51,995	2,303,179	2,505,210	432,486	14,925,239	5,209,652
	- All Other	199,425	356,409	198,342	121,157	79,038	234,296	244,437
	- Capital Outlay	758,867	-	-	140,083	-	-	676,156
Total Public Safety		9,970,011	2,199,469	4,783,199	4,918,512	1,407,677	28,725,556	11,797,797
Streets and Highways	- Administration	563,973	291,345	312,565	242,054	343,659	2,039,369	618,723
	- Maintenance	3,577,400	3,065,507	2,873,040	2,374,658	2,654,924	7,348,709	7,294,607
	- Construction	7,872,729	2,279,170	5,769,610	8,837,953	2,643,622	14,827,292	10,121,578
	- Other Capital Outlay	6,603	-	-	303,068	-	-	2,743,013
Total Streets and Highways		12,020,705	5,636,022	8,955,215	11,757,733	5,642,205	24,215,370	20,777,921
Sanitation	- Current Expenditures	767,579	356,342	381,466	468,108	421,095	-	-
	- Capital Outlay	467,095	-	-	-	-	-	-
Total Sanitation		1,234,674	356,342	381,466	468,108	421,095	-	-
Human Services	- Income Maintenance	3,673,427	-	3,165,477	1,925,677	824,347	12,319,548	4,987,987
	- Social Services	5,490,474	-	5,970,079	3,682,566	1,410,018	44,339,868	11,544,403
	- All Other	-	1,093,900	-	157,898	-	-	-
	- Capital Outlay	12,220	-	-	25,998	-	-	70,492
Total Human Services		9,176,121	1,093,900	9,135,556	5,792,139	2,234,365	56,659,416	16,602,882
Health	- Current Expenditures	1,928,320	52,350	1,572,777	853,175	316,138	12,121,571	2,684,089
	- Capital Outlay	-	-	-	-	-	-	-
Total Health		1,928,320	52,350	1,572,777	853,175	316,138	12,121,571	2,684,089
Culture and Recreation								
Libraries	- Current Expenditures	244,303	67,665	99,553	503,214	87,594	972,700	515,971
	- Capital Outlay	779	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	179,695	488,162	171,577	302,656	41,061	3,681,709	194,486
	- Capital Outlay	-	-	-	-	-	-	33,315
Total Culture and Recreation		424,777	555,827	271,130	805,870	128,655	4,654,409	743,772
Conservation of Natural Resources	- Current Expenditures	432,631	1,165,610	1,040,024	541,054	425,651	990,801	1,176,812
	- Capital Outlay	241,277	-	-	-	-	-	-
Total Conservation of Natural Resources		673,908	1,165,610	1,040,024	541,054	425,651	990,801	1,176,812
Housing and Economic Development	- Current Expenditures	301,151	106,888	154,968	66,745	50,123	994,471	28,879
	- Capital Outlay	-	-	-	-	-	-	169,065
Total Housing and Economic Development		301,151	106,888	154,968	66,745	50,123	994,471	197,944
All Other	- Current Expenditures	-	226,647	-	-	-	298,315	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		-	226,647	-	-	-	298,315	-
Debt Service	- Principal Paid on Bonds	1,820,000	365,000	3,135,000	1,100,815	11,000	2,004,690	2,570,000
	- Other Long-Term Debt	102,812	103,755	112,074	30,864	1,659	-	154,061
	- Interest and Fiscal Charges	709,226	71,816	639,680	369,026	9,356	1,545,530	1,706,394
	Total Current Expenditures	31,423,559	11,526,665	32,600,121	21,340,221	9,634,714	133,781,461	53,094,585
	Total Capital Outlay	9,895,501	2,279,170	5,769,610	9,974,873	2,643,622	14,827,292	16,072,701
	Total Debt Service	2,632,038	540,571	3,886,754	1,500,705	22,015	3,550,220	4,430,455
Total Expenditures		**$43,951,098**	**$14,346,406**	**$42,256,485**	**$32,815,799**	**$12,300,351**	**$152,158,973**	**$73,597,741**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	5,770,000	-	3,435,000	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	334,684	-
	- Governmental Funds	-	104,621	-	129,673	-	1,168,690	786,504
Total Expenditures and Other Financing Uses		**$43,951,098**	**$14,451,027**	**$42,256,485**	**$38,715,472**	**$12,300,351**	**$157,097,347**	**$74,384,245**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$24,514,149	$4,122,754	$11,719,498	$6,694,551	$3,344,649	$40,105,928	$18,567,500
Special Revenue Funds Unrestricted Fund Balance		9,875,387	2,580,091	10,606,208	6,794,948	775,993	43,225,109	17,177,752
Total		**$34,389,536**	**$6,702,845**	**$22,325,706**	**$13,489,499**	**$4,120,642**	**$83,331,037**	**$35,745,252**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		109.4%	58.2%	68.5%	63.2%	42.8%	62.3%	67.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	PENNINGTON	*PINE*	*PIPESTONE*	*POLK*	*POPE*	*RAMSEY*	*RED LAKE*
Population (2014 Population Estimates)	14,119	29,196	9,336	31,545	10,982	529,506	4,048
Net Taxable Tax Capacity	$12,034,938	$23,570,961	$20,638,410	$47,165,293	$19,528,609	$480,923,582	$5,616,548
2013 Tax Levy (Payable 2014)	7,677,406	15,199,061	5,035,147	20,582,199	8,871,507	228,562,651	2,434,915
REVENUES							
Taxes	$7,443,497	$15,030,689	$5,184,498	$20,311,021	$8,606,700	$302,405,800	$2,200,035
Special Assessments	302,213	-	322,557	3,292,205	491,711	-	92,361
Licenses and Permits	14,863	96,030	14,050	144,580	52,554	1,998,108	1,370
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	591,840	1,636,993	566,129	867,465	-	20,188,696	-
Human Services	1,306,583	2,492,049	33,361	4,977,203	1,166,163	59,755,717	422,151
Disaster	19,929	3,114,552	158,174	63,379	54,513	709,734	19,180
All Other	143,206	502,180	12,867	608,026	213,229	16,827,525	44,560
Total Federal Grants	2,061,558	7,745,774	770,531	6,516,073	1,433,905	97,481,672	485,891
State Grants							
Market Value Credit	85,302	238,631	111,749	248,478	130,432	611	52,930
County Program Aid	726,469	1,669,513	471,158	1,260,224	395,059	16,415,954	330,094
Disparity Reduction Aid	93,680	1,057	65,058	76,591	20,980	262,056	68,059
Streets and Highways	3,414,531	9,811,608	5,003,668	9,357,519	2,994,931	17,993,768	2,792,929
Human Services	596,126	2,240,340	-	4,549,541	1,063,530	45,114,310	113,307
PERA Aid	16,384	36,545	14,804	48,975	17,671	649,121	8,965
Police Aid	52,677	185,553	85,045	173,264	60,928	1,224,713	50,139
All Other	468,138	2,558,521	431,854	1,971,261	436,630	26,383,482	323,536
Total State Grants	5,453,307	16,741,768	6,183,336	17,685,853	5,120,161	108,044,015	3,739,959
Local Unit Grants	134,220	-	70,380	2,770,544	175,979	10,754,284	-
Total Intergovernmental Revenues	**$7,649,085**	**$24,487,542**	**$7,024,247**	**$26,972,470**	**$6,730,045**	**$216,279,971**	**$4,225,850**
Charges for Services	1,707,190	2,843,828	1,773,118	3,408,036	1,447,507	74,060,295	562,214
Fines and Forfeits	17,723	20,551	8,160	7,973	25,531	1,070,054	-
Interest Earnings	37,638	358,878	101,212	89,419	49,048	3,020,220	305,163
All Other Revenues	601,325	4,138,712	586,803	3,715,335	129,009	18,903,947	359,746
Total Revenues	**$17,773,534**	**$46,976,230**	**$15,014,645**	**$57,941,039**	**$17,532,105**	**$617,738,395**	**$7,746,739**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	9,744,237	-	26,586,900	-
Other Long-Term Debt	-	-	20,363	-	64,167	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	20,363	9,744,237	64,167	26,586,900	-
Other Sources	-	-	13,650	-	1,205	383,780	-
Transfers From - Enterprise Funds	-	-	-	-	-	392	-
- Governmental Funds	14,878	629,038	-	539,972	244,840	23,011,337	96
Total Revenues and Other Financing Sources	**$17,788,412**	**$47,605,268**	**$15,048,658**	**$68,225,248**	**$17,842,317**	**$667,720,804**	**$7,746,835**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	$2,424,344	$8,700,034	$2,500,890	$8,049,671	$3,364,942	$90,621,432	$1,113,504
	- Capital Outlay	86,042	177,732	11,457	155,775	98,668	21,597,850	-
Total General Government		2,510,386	8,877,766	2,512,347	8,205,446	3,463,610	112,219,282	1,113,504
Public Safety	- Sheriff	1,606,796	4,047,283	1,464,219	3,691,117	1,273,816	60,607,444	979,022
	- Corrections	1,359,111	4,378,347	515,413	4,625,812	483,739	63,119,388	241,572
	- All Other	102,400	100,094	78,702	398,908	65,970	2,563,852	51,915
	- Capital Outlay	338,038	-	386,171	494,510	22,809	3,567,424	29,050
Total Public Safety		3,406,345	8,525,724	2,444,505	9,210,347	1,846,334	129,858,108	1,301,559
Streets and Highways	- Administration	302,774	324,407	273,671	370,699	317,742	3,523,935	320,930
	- Maintenance	5,313,868	4,021,093	2,032,903	5,372,312	1,787,771	13,353,150	1,125,196
	- Construction	16,685	12,287,058	4,404,455	10,978,786	1,616,959	28,030,710	1,918,992
	- Other Capital Outlay	138,823	-	-	514,277	-	1,374,729	148,026
Total Streets and Highways		5,772,150	16,632,558	6,711,029	17,236,074	3,722,472	46,282,524	3,513,144
Sanitation	- Current Expenditures	65,325	163,620	219,413	2,158,430	393,674	22,135,170	106,732
	- Capital Outlay	-	-	-	89,242	-	-	-
Total Sanitation		65,325	163,620	219,413	2,247,672	393,674	22,135,170	106,732
Human Services	- Income Maintenance	1,573,711	2,493,021	-	3,989,529	1,161,193	46,312,359	733,013
	- Social Services	3,186,652	5,039,079	1,054,742	11,109,435	2,500,813	109,854,429	568,389
	- All Other	30,472	-	-	-	-	487,112	25,812
	- Capital Outlay	-	-	-	-	-	128,926	-
Total Human Services		4,790,835	7,532,100	1,054,742	15,098,964	3,662,006	156,782,826	1,327,214
Health	- Current Expenditures	51,064	1,370,108	471,057	2,462,657	1,395,840	36,486,110	63,888
	- Capital Outlay	-	-	26,877	-	-	8,269	-
Total Health		51,064	1,370,108	497,934	2,462,657	1,395,840	36,494,379	63,888
Culture and Recreation								
Libraries	- Current Expenditures	100,000	305,642	51,651	239,815	105,867	10,535,932	32,232
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	103,722	25,000	78,645	264,708	184,133	11,213,234	72,639
	- Capital Outlay	-	-	-	508,015	-	2,664,797	-
Total Culture and Recreation		203,722	330,642	130,296	1,012,538	290,000	24,413,963	104,871
Conservation of Natural Resources	- Current Expenditures	671,527	1,130,041	447,944	1,425,247	419,120	42,133	383,378
	- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources		671,527	1,130,041	447,944	1,425,247	419,120	42,133	383,378
Housing and Economic Development	- Current Expenditures	45,626	3,460	6,775	7,850	16,522	29,743,045	800
	- Capital Outlay	-	-	-	-	-	954,696	-
Total Housing and Economic Development		45,626	3,460	6,775	7,850	16,522	30,697,741	800
All Other	- Current Expenditures	-	159,592	592,828	-	-	15,806,047	-
	- Capital Outlay	-	-	-	-	218,397	25,308	-
Total All Other		-	159,592	592,828	-	218,397	15,831,355	-
Debt Service	- Principal Paid on Bonds	295,000	1,085,000	-	3,080,000	175,000	28,065,000	-
	- Other Long-Term Debt	91,000	165,523	22,494	-	229,276	3,511,666	-
	- Interest and Fiscal Charges	81,471	1,103,583	11,137	944,915	161,695	9,464,420	-
	Total Current Expenditures	16,937,392	32,260,821	9,788,853	44,166,190	13,471,142	516,404,772	5,819,022
	Total Capital Outlay	579,588	12,464,790	4,828,960	12,740,605	1,956,833	58,352,709	2,096,068
	Total Debt Service	467,471	2,354,106	33,631	4,024,915	565,971	41,041,086	-
Total Expenditures		**$17,984,451**	**$47,079,717**	**$14,651,444**	**$60,931,710**	**$15,993,946**	**$615,798,567**	**$7,915,090**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	1,838,576	-	-	4,883,782	-
	- Governmental Funds	14,878	629,038	-	539,972	244,840	23,011,337	96
Total Expenditures and Other Financing Uses		**$17,999,329**	**$47,708,755**	**$16,490,020**	**$61,471,682**	**$16,238,786**	**$643,693,686**	**$7,915,186**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$4,428,716	$2,541,390	$5,140,277	$22,440,638	$3,636,323	$208,933,461	$2,915,197
Special Revenue Funds Unrestricted Fund Balance		5,568,713	1,136,502	3,099,202	7,503,809	4,781,009	19,179,902	2,470,983
Total		**$9,997,429**	**$3,677,892**	**$8,239,479**	**$29,944,447**	**$8,417,332**	**$228,113,363**	**$5,386,180**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		59.0%	11.4%	84.2%	67.8%	62.5%	44.2%	92.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	REDWOOD	*RENVILLE*	*RICE*	*ROCK*	*ROSEAU*	*SAINT LOUIS*	*SCOTT*
Population (2014 Population Estimates)	15,573	15,067	65,180	9,555	15,663	200,840	138,727
Net Taxable Tax Capacity	$43,351,212	$52,515,714	$54,442,129	$27,477,987	$10,407,575	$170,649,384	$159,180,564
2013 Tax Levy (Payable 2014)	10,926,770	13,180,004	21,320,958	5,004,159	6,595,318	107,938,211	52,971,318
REVENUES							
Taxes	$10,428,466	$13,013,579	$23,673,255	$5,432,621	$6,690,972	$127,734,734	$60,217,509
Special Assessments	849,490	2,103,274	212,861	289,901	1,149,223	-	9,236
Licenses and Permits	57,494	207,431	28,873	40,687	17,587	311,378	1,394,179
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	245,510	319,984	278,801	273,108	202,366	6,051,156	11,930,383
Human Services	107,161	1,600,230	3,594,282	8,070	1,199,915	16,331,359	6,261,395
Disaster	59,940	41,323	59,366	753,646	536,272	560,819	842,758
All Other	-	383,790	2,439,229	25,019	158,409	7,949,300	1,442,953
Total Federal Grants	412,611	2,345,327	6,371,678	1,059,843	2,096,962	30,892,634	20,477,489
State Grants							
Market Value Credit	223,419	212,879	186,981	88,615	166,385	105,285	92,250
County Program Aid	304,777	298,610	3,088,334	164,945	775,219	11,018,386	4,969,557
Disparity Reduction Aid	43,774	56,356	31,880	7,135	2,172	5,514,485	10,324
Streets and Highways	5,923,201	7,688,834	8,073,864	4,471,873	5,463,619	31,076,552	15,894,498
Human Services	-	1,529,399	3,542,188	-	517,934	22,821,476	7,398,930
PERA Aid	27,660	28,401	50,501	14,477	16,974	463,826	109,858
Police Aid	91,392	89,601	170,034	76,160	71,717	785,703	305,909
All Other	609,645	443,506	2,903,015	678,845	1,707,161	16,924,675	4,309,445
Total State Grants	7,223,868	10,347,586	18,046,797	5,502,050	8,721,181	88,710,388	33,090,771
Local Unit Grants	186,480	-	27,016	94,320	-	79,099	4,405,537
Total Intergovernmental Revenues	**$7,822,959**	**$12,692,913**	**$24,445,491**	**$6,656,213**	**$10,818,143**	**$119,682,121**	**$57,973,797**
Charges for Services	947,616	3,462,336	4,838,199	1,861,986	2,151,194	27,769,284	10,915,357
Fines and Forfeits	-	-	31,895	26,740	8,542	137,528	298,302
Interest Earnings	220,605	304,326	1,144,523	46,217	73,203	2,994,443	1,060,043
All Other Revenues	708,207	1,179,726	793,975	188,902	450,853	11,991,037	1,849,234
Total Revenues	**$21,034,837**	**$32,963,585**	**$55,169,072**	**$14,543,267**	**$21,359,717**	**$290,620,525**	**$133,717,657**
Other Financing Sources							
Borrowing							
Bonds Issued	-	1,425,000	-	4,078,605	-	5,683,897	23,629,168
Other Long-Term Debt	92,593	286,065	43,020	113,638	-	-	234,555
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	92,593	1,711,065	43,020	4,192,243	-	5,683,897	23,863,723
Other Sources	-	-	39,620	-	-	2,512,402	234,555
Transfers From - Enterprise Funds	-	-	197,000	-	-	264,213	-
- Governmental Funds	-	347,614	2,960,670	2,165,886	42,060	8,460,490	2,730,620
Total Revenues and Other Financing Sources	**$21,127,430**	**$35,022,264**	**$58,409,382**	**$20,901,396**	**$21,401,777**	**$307,541,527**	**$160,546,555**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	$3,239,959	$4,874,767	$7,822,221	$2,239,951	$2,919,372	$41,551,894	$26,315,714
	- Capital Outlay	2,399,381	111,446	1,187,286	59,635	36,601	14,627,662	4,336,897
Total General Government		5,639,340	4,986,213	9,009,507	2,299,586	2,955,973	56,179,556	30,652,611
Public Safety	- Sheriff	2,444,526	1,809,630	4,226,128	1,851,619	1,175,763	16,749,262	3,817,429
	- Corrections	352,370	1,770,979	3,864,241	167,400	1,172,561	24,180,417	6,648,451
	- All Other	104,469	112,786	304,375	60,341	160,954	5,435,507	5,627,718
	- Capital Outlay	190,759	124,749	94,148	-	21,000	1,620,585	298,886
Total Public Safety		3,092,124	3,818,144	8,488,892	2,079,360	2,530,278	47,985,771	16,392,484
Streets and Highways	- Administration	414,948	877,121	326,393	209,758	453,827	3,449,824	1,585,585
	- Maintenance	3,373,051	3,457,434	4,886,576	2,983,687	3,369,099	29,041,082	8,439,644
	- Construction	2,250,847	6,303,253	9,669,874	6,402,431	3,734,097	56,720,556	31,840,721
	- Other Capital Outlay	567,198	328,256	350,442	-	494,805	-	-
Total Streets and Highways		6,606,044	10,966,064	15,233,285	9,595,876	8,051,828	89,211,462	41,865,950
Sanitation	- Current Expenditures	700,404	55,234	43,020	755,123	1,022,034	31,640	388,692
	- Capital Outlay	15,510	-	-	-	115,470	-	-
Total Sanitation		715,914	55,234	43,020	755,123	1,137,504	31,640	388,692
Human Services	- Income Maintenance	-	1,704,212	3,345,953	1,122,489	1,424,271	15,021,855	3,296,342
	- Social Services	-	3,621,390	8,706,860	-	2,099,292	52,325,486	16,109,428
	- All Other	2,196,303	76,591	-	-	-	11,766,055	1,944,839
	- Capital Outlay	-	19,937	-	-	39,580	-	-
Total Human Services		2,196,303	5,422,130	12,052,813	1,122,489	3,563,143	79,113,396	21,350,609
Health	- Current Expenditures	323,411	1,839,831	3,292,217	74,922	50,431	5,223,260	1,508,546
	- Capital Outlay	-	-	-	-	-	70,382	-
Total Health		323,411	1,839,831	3,292,217	74,922	50,431	5,293,642	1,508,546
Culture and Recreation								
Libraries	- Current Expenditures	93,910	127,529	419,335	279,326	95,000	-	3,006,195
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	258,771	252,355	266,252	112,992	287,955	2,177,850	1,426,063
	- Capital Outlay	-	-	-	-	-	-	2,216,647
Total Culture and Recreation		352,681	379,884	685,587	392,318	382,955	2,177,850	6,648,905
Conservation of Natural Resources	- Current Expenditures	1,022,385	3,058,707	516,523	425,564	524,234	8,793,370	3,129,997
	- Capital Outlay	28,914	-	10,935	-	-	123,083	-
Total Conservation of Natural Resources		1,051,299	3,058,707	527,458	425,564	524,234	8,916,453	3,129,997
Housing and Economic Development	- Current Expenditures	80,796	-	2,125,300	61,940	4,700	2,851,579	860,627
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		80,796	-	2,125,300	61,940	4,700	2,851,579	860,627
All Other	- Current Expenditures	-	602,785	-	284,478	-	-	3,531,791
	- Capital Outlay	-	85,731	-	-	-	-	-
Total All Other		-	688,516	-	284,478	-	-	3,531,791
Debt Service	- Principal Paid on Bonds	535,000	1,055,000	1,775,000	1,500,000	260,000	6,380,000	4,600,000
	- Other Long-Term Debt	280,127	293,929	48,141	58,543	-	617,490	56,028
	- Interest and Fiscal Charges	281,768	515,460	957,684	180,424	284,197	2,492,340	3,172,032
	Total Current Expenditures	14,605,303	24,241,351	40,145,394	10,629,590	14,759,493	218,599,081	87,637,061
	Total Capital Outlay	5,452,609	6,973,372	11,312,685	6,462,066	4,441,553	73,162,268	38,693,151
	Total Debt Service	1,096,895	1,864,389	2,780,825	1,738,967	544,197	9,489,830	7,828,060
Total Expenditures		**$21,154,807**	**$33,079,112**	**$54,238,904**	**$18,830,623**	**$19,745,243**	**$301,251,179**	**$134,158,272**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		300,000	-	-	-	-	5,253,000	-
Transfers To	- Enterprise Funds	-	-	-	-	-	1,832,889	-
	- Governmental Funds	-	347,614	2,960,670	2,165,886	42,060	8,460,490	2,730,620
Total Expenditures and Other Financing Uses		**$21,454,807**	**$33,426,726**	**$57,199,574**	**$20,996,509**	**$19,787,303**	**$316,797,558**	**$136,888,892**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$10,869,901	$10,380,458	$14,750,987	$3,513,856	$5,282,495	$59,846,008	$29,441,681
Special Revenue Funds Unrestricted Fund Balance		4,443,175	7,203,162	11,817,167	486,942	4,793,836	59,285,334	14,157,929
Total		**$15,313,076**	**$17,583,620**	**$26,568,154**	**$4,000,798**	**$10,076,331**	**$119,131,342**	**$43,599,610**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		104.8%	72.5%	66.2%	37.6%	68.3%	54.5%	49.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	SHERBURNE	*SIBLEY*	*STEARNS*	*STEELE*	*STEVENS*	*SWIFT*	*TODD*
Population (2014 Population Estimates)	91,223	14,919	153,326	36,532	9,836	9,453	24,266
Net Taxable Tax Capacity	$81,424,787	$28,836,541	$130,809,678	$36,689,049	$18,925,661	$25,738,077	$20,155,447
2013 Tax Levy (Payable 2014)	42,318,522	12,088,414	69,469,548	21,493,048	6,865,594	9,347,280	13,162,016
REVENUES							
Taxes	$44,958,385	$11,713,327	$71,007,937	$21,289,918	$6,532,554	$8,957,448	$11,760,971
Special Assessments	39,440	2,078,333	740,301	192,600	1,401,322	685,313	33,761
Licenses and Permits	96,415	30,447	859,385	143,120	20,645	2,790	147,685
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,782,196	968,234	2,722,186	142,907	-	972,770	391,258
Human Services	4,004,826	1,203,896	10,606,813	2,603,593	605,910	911,771	2,607,437
Disaster	105,831	25,964	138,518	27,240	57,272	57,989	39,984
All Other	923,835	362,849	2,063,981	481,235	76,518	124,320	570,620
Total Federal Grants	6,816,688	2,560,943	15,531,498	3,254,975	739,700	2,066,850	3,609,299
State Grants							
Market Value Credit	80,579	192,880	504,859	139,770	90,437	126,559	368,901
County Program Aid	3,752,581	365,693	7,416,632	1,692,154	516,232	200,849	1,298,945
Disparity Reduction Aid	5,304	54,664	46,929	26,415	50,261	5,879	72,750
Streets and Highways	5,801,116	4,320,750	15,002,574	7,091,764	3,049,654	3,049,601	4,584,811
Human Services	4,391,486	1,479,867	7,981,493	2,297,927	825,989	939,448	2,034,468
PERA Aid	63,819	25,384	145,954	49,359	21,742	36,367	32,921
Police Aid	608,644	73,621	464,575	146,608	41,888	60,928	110,432
All Other	2,213,205	627,758	6,297,187	708,637	321,205	513,012	882,272
Total State Grants	16,916,734	7,140,617	37,860,203	12,152,634	4,917,408	4,932,643	9,385,500
Local Unit Grants	1,980	326,254	1,974,469	23,520	75,185	-	592,570
Total Intergovernmental Revenues	**$23,735,402**	**$10,027,814**	**$55,366,170**	**$15,431,129**	**$5,732,293**	**$6,999,493**	**$13,587,369**
Charges for Services	7,845,995	1,703,530	7,393,541	5,248,465	854,814	1,333,308	2,423,109
Fines and Forfeits	154,416	15,978	296,574	15,995	50	-	46,954
Interest Earnings	1,815,495	367,852	4,566,667	624,554	469,946	97,835	45,538
All Other Revenues	4,253,591	642,088	7,053,715	2,097,726	425,601	1,457,037	1,208,118
Total Revenues	**$82,899,139**	**$26,579,369**	**$147,284,290**	**$45,043,507**	**$15,437,225**	**$19,533,224**	**$29,253,505**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	5,827,906	-	1,995,603	-	-
Other Long-Term Debt	-	238,086	-	129,005	12,175	-	107,612
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	238,086	5,827,906	129,005	2,007,778	-	107,612
Other Sources	72,301	-	305,776	-	-	128,487	123,790
Transfers From - Enterprise Funds	1,865,475	-	-	-	-	-	-
- Governmental Funds	69,000	214,689	4,888,833	1,210,000	193,261	310,394	41,371
Total Revenues and Other Financing Sources	**$84,905,915**	**$27,032,144**	**$158,306,805**	**$46,382,512**	**$17,638,264**	**$19,972,105**	**$29,526,278**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		*SHERBURNE*	*SIBLEY*	*STEARNS*	*STEELE*	*STEVENS*	*SWIFT*	*TODD*
General Government	- Current Expenditures	$14,850,713	$3,634,861	$23,740,406	$6,541,157	$2,877,977	$3,071,235	$4,756,872
	- Capital Outlay	76,897	48,181	291,705	534,654	-	-	3,550
Total General Government		14,927,610	3,683,042	24,032,111	7,075,811	2,877,977	3,071,235	4,760,422
Public Safety	- Sheriff	8,346,252	2,230,502	11,611,692	3,352,654	1,521,619	1,476,150	2,467,532
	- Corrections	8,354,989	273,599	18,551,265	5,099,019	76,935	1,038,389	1,157,420
	- All Other	1,849,869	135,556	1,007,424	124,661	75,818	76,534	259,040
	- Capital Outlay	363,514	220,501	4,476,751	199,436	-	136,528	-
Total Public Safety		18,914,624	2,860,158	35,647,132	8,775,770	1,674,372	2,727,601	3,883,992
Streets and Highways	- Administration	598,342	309,644	1,110,409	283,994	267,996	177,152	-
	- Maintenance	4,826,154	3,999,725	8,161,609	2,796,466	2,298,776	3,359,700	7,141,686
	- Construction	15,221,535	4,881,414	22,938,059	6,838,875	1,925,639	2,671,280	-
	- Other Capital Outlay	864,831	431,777	-	238,934	-	-	-
Total Streets and Highways		21,510,862	9,622,560	32,210,077	10,158,269	4,492,411	6,208,132	7,141,686
Sanitation	- Current Expenditures	1,045,851	462,802	445,156	871,004	376,385	893,633	-
	- Capital Outlay	-	-	-	-	-	-	-
Total Sanitation		1,045,851	462,802	445,156	871,004	376,385	893,633	-
Human Services	- Income Maintenance	5,145,382	1,204,776	3,605,342	3,284,980	587,007	1,086,319	3,112,641
	- Social Services	10,085,069	3,793,390	27,527,891	5,865,746	1,995,889	3,300,970	4,591,050
	- All Other	341,016	34,479	6,502,798	821,677	860	-	230,706
	- Capital Outlay	-	-	409,331	-	-	51,442	402,881
Total Human Services		15,571,467	5,032,645	38,045,362	9,972,403	2,583,756	4,438,731	8,337,278
Health	- Current Expenditures	2,030,199	1,306,770	3,112,279	1,836,359	129,664	201,350	2,797,366
	- Capital Outlay	11,077	-	-	-	-	-	-
Total Health		2,041,276	1,306,770	3,112,279	1,836,359	129,664	201,350	2,797,366
Culture and Recreation								
Libraries	- Current Expenditures	1,253,549	692,390	2,098,392	-	56,144	-	320,056
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	252,878	96,360	1,517,838	234,379	163,718	20,748	36,948
	- Capital Outlay	-	8,500	94,105	-	-	-	-
Total Culture and Recreation		1,506,427	797,250	3,710,335	234,379	219,862	20,748	357,004
Conservation of Natural Resources	- Current Expenditures	527,162	2,688,260	4,737,646	809,041	276,925	705,709	786,761
	- Capital Outlay	-	-	-	-	1,681,032	-	-
Total Conservation of Natural Resources		527,162	2,688,260	4,737,646	809,041	1,957,957	705,709	786,761
Housing and Economic Development	- Current Expenditures	2,190,078	139,292	1,710,140	-	66,812	247,507	548,159
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		2,190,078	139,292	1,710,140	-	66,812	247,507	548,159
All Other	- Current Expenditures	-	101,000	-	85,076	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		-	101,000	-	85,076	-	-	-
Debt Service	- Principal Paid on Bonds	2,170,000	290,000	1,990,000	2,060,000	-	-	1,420,000
	- Other Long-Term Debt	-	238,953	-	234,225	294,777	30,642	38,578
	- Interest and Fiscal Charges	735,634	61,675	551,811	802,255	326,880	3,423	192,187
	Total Current Expenditures	61,697,503	21,103,406	115,440,287	32,006,213	10,772,525	15,655,396	28,206,237
	Total Capital Outlay	16,537,854	5,590,373	28,209,951	7,811,899	3,606,671	2,859,250	406,431
	Total Debt Service	2,905,634	590,628	2,541,811	3,096,480	621,657	34,065	1,650,765
Total Expenditures		**$81,140,991**	**$27,284,407**	**$146,192,049**	**$42,914,592**	**$15,000,853**	**$18,548,711**	**$30,263,433**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	34,861	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	30,000
	- Governmental Funds	69,000	214,689	4,888,833	1,210,000	193,261	310,394	41,371
Total Expenditures and Other Financing Uses		**$81,209,991**	**$27,499,096**	**$151,115,743**	**$44,124,592**	**$15,194,114**	**$18,859,105**	**$30,334,804**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$23,685,419	$6,098,388	$27,750,422	$8,998,332	$3,211,837	$752,748	$1,629,081
Special Revenue Funds Unrestricted Fund Balance		20,955,480	8,513,225	17,332,115	10,873,050	4,476,959	6,134,881	6,251,933
Total		**$44,640,899**	**$14,611,613**	**$45,082,537**	**$19,871,382**	**$7,688,796**	**$6,887,629**	**$7,881,014**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		72.4%	69.2%	39.1%	62.1%	71.4%	44.0%	27.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2014

	TRAVERSE	*WABASHA*	*WADENA*	*WASECA*	*WASHINGTON*	*WATONWAN*	*WILKIN*
Population (2014 Population Estimates)	3,392	21,376	13,768	19,029	249,109	11,095	6,503
Net Taxable Tax Capacity	$18,497,159	$24,934,157	$9,052,942	$25,766,839	$297,896,420	$20,048,115	$22,613,258
2013 Tax Levy (Payable 2014)	4,631,618	12,997,039	7,965,182	13,313,956	80,703,891	8,322,468	7,206,702
REVENUES							
Taxes	$4,515,040	$12,195,584	$8,059,311	$11,917,313	$100,614,110	$8,084,377	$7,084,267
Special Assessments	55,214	-	417,040	448,498	20,435	295,919	291,445
Licenses and Permits	11,103	226,704	88,750	248,822	4,270,301	9,792	8,946
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	441,735	200,952	419,096	22,500	2,352,548	76,668	369,955
Human Services	392,165	1,268,628	1,593,738	1,634,086	9,758,916	1,161,131	695,456
Disaster	35,767	27,533	223,033	149,708	503,402	66,459	32,189
All Other	135,511	263,497	274,470	423,064	7,175,031	223,197	195,261
Total Federal Grants	1,005,178	1,760,610	2,510,337	2,229,358	19,789,897	1,527,455	1,292,861
State Grants							
Market Value Credit	66,194	161,693	172,730	142,389	69,381	110,250	73,436
County Program Aid	139,634	842,772	858,345	787,653	9,064,588	511,198	153,956
Disparity Reduction Aid	18,576	13,709	53,186	13,360	363	5,064	10,350
Streets and Highways	2,398,415	6,478,923	10,057,196	4,433,518	16,336,396	4,170,303	5,934,122
Human Services	378,872	1,730,396	1,481,638	819,914	8,910,748	1,343,559	665,494
PERA Aid	17,900	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	35,242	125,664	74,256	85,504	679,726	53,312	45,696
All Other	249,643	916,730	616,995	1,378,842	8,428,622	553,168	370,290
Total State Grants	3,304,476	10,292,524	13,335,171	7,687,506	43,698,983	6,766,760	7,268,220
Local Unit Grants	103,658	252,366	131,382	-	5,591,270	20,778	39,097
Total Intergovernmental Revenues	**$4,413,312**	**$12,305,500**	**$15,976,890**	**$9,916,864**	**$69,080,150**	**$8,314,993**	**$8,600,178**
Charges for Services	1,061,454	1,423,038	1,849,249	1,719,428	24,087,380	1,629,519	1,440,950
Fines and Forfeits	450	10,020	22,929	-	292,975	11,381	12,383
Interest Earnings	36,737	359,039	86,523	121,239	4,452,606	91,487	88,805
All Other Revenues	367,893	412,066	2,168,512	3,379,952	1,874,898	864,782	304,214
Total Revenues	**$10,461,203**	**$26,931,951**	**$28,669,204**	**$27,752,116**	**$204,692,855**	**$19,302,250**	**$17,831,188**
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	45,109,803	-	-
Other Long-Term Debt	-	-	-	-	162,048	596,721	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	45,271,851	596,721	-
Other Sources	-	10,149	-	1,223,992	234,494	400,000	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	303,149	2,625	-	625,398	1,538,920	-	212,787
Total Revenues and Other Financing Sources	**$10,764,352**	**$26,944,725**	**$28,669,204**	**$29,601,506**	**$251,738,120**	**$20,298,971**	**$18,043,975**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		*TRAVERSE*	*WABASHA*	*WADENA*	*WASECA*	*WASHINGTON*	*WATONWAN*	*WILKIN*
General Government	- Current Expenditures	$1,526,033	$3,866,290	$4,130,989	$4,964,909	$32,779,442	$2,919,969	$2,254,059
	- Capital Outlay	-	-	-	124,838	11,434,246	243,678	-
Total General Government		1,526,033	3,866,290	4,130,989	5,089,747	44,213,688	3,163,647	2,254,059
Public Safety	- Sheriff	982,388	3,047,648	2,055,656	2,664,498	28,414,563	1,366,592	1,298,410
	- Corrections	603,816	2,279,189	383,343	104,807	9,200,416	712,775	535,165
	- All Other	140,197	149,619	129,716	85,096	647,354	105,293	71,788
	- Capital Outlay	-	-	-	560,119	924,553	-	-
Total Public Safety		1,726,401	5,476,456	2,568,715	3,414,520	39,186,886	2,184,660	1,905,363
Streets and Highways	- Administration	370,939	321,969	378,502	266,281	1,255,865	407,076	321,836
	- Maintenance	2,881,843	3,094,470	1,689,673	2,788,979	8,588,160	2,823,946	3,509,671
	- Construction	882,511	5,019,638	3,042,200	7,218,271	21,350,319	892,858	2,671,815
	- Other Capital Outlay	-	-	-	-	-	-	-
Total Streets and Highways		4,135,293	8,436,077	5,110,375	10,273,531	31,194,344	4,123,880	6,503,322
Sanitation	- Current Expenditures	188,885	185,856	979,263	853,556	162,048	260,335	365,907
	- Capital Outlay	-	-	-	40,812	-	-	-
Total Sanitation		188,885	185,856	979,263	894,368	162,048	260,335	365,907
Human Services	- Income Maintenance	731,890	1,434,100	1,909,887	2,168,366	9,946,844	1,008,590	703,598
	- Social Services	952,429	3,236,100	3,519,241	2,891,213	14,600,238	3,466,011	1,489,278
	- All Other	-	-	-	-	9,037,568	-	-
	- Capital Outlay	-	-	-	-	139,096	-	-
Total Human Services		1,684,319	4,670,200	5,429,128	5,059,579	33,723,746	4,474,601	2,192,876
Health	- Current Expenditures	74,217	1,362,613	1,014,692	1,308,012	16,186,806	520,715	840,577
	- Capital Outlay	-	-	-	-	26,969	-	-
Total Health		74,217	1,362,613	1,014,692	1,308,012	16,213,775	520,715	840,577
Culture and Recreation								
Libraries	- Current Expenditures	38,960	141,500	82,494	5,391	6,617,122	602,115	49,795
	- Capital Outlay	-	-	-	-	23,870	-	-
Parks and Recreation	- Current Expenditures	42,582	316,312	168,081	339,292	2,053,118	134,328	27,279
	- Capital Outlay	-	-	-	-	972,213	-	-
Total Culture and Recreation		81,542	457,812	250,575	344,683	9,666,323	736,443	77,074
Conservation of Natural Resources	- Current Expenditures	333,855	281,968	222,112	1,335,131	142,824	399,163	558,734
	- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources		333,855	281,968	222,112	1,335,131	142,824	399,163	558,734
Housing and Economic Development	- Current Expenditures	7,535	237,674	-	41,245	10,026,886	114,632	2,000
	- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development		7,535	237,674	-	41,245	10,026,886	114,632	2,000
All Other	- Current Expenditures	-	-	519,972	-	-	461,536	-
	- Capital Outlay	-	-	-	-	-	-	-
Total All Other		-	-	519,972	-	-	461,536	-
Debt Service	- Principal Paid on Bonds	105,000	585,000	-	520,000	5,445,000	775,000	2,255,000
	- Other Long-Term Debt	37,053	331,681	-	-	440,744	139,687	-
	- Interest and Fiscal Charges	81,028	724,716	-	115,429	5,945,311	107,355	91,709
	Total Current Expenditures	8,875,569	19,955,308	17,183,621	19,816,776	149,659,254	15,303,076	12,028,097
	Total Capital Outlay	882,511	5,019,638	3,042,200	7,944,040	34,871,266	1,136,536	2,671,815
	Total Debt Service	223,081	1,641,397	-	635,429	11,831,055	1,022,042	2,346,709
Total Expenditures		**$9,981,161**	**$26,616,343**	**$20,225,821**	**$28,396,245**	**$196,361,575**	**$17,461,654**	**$17,046,621**
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	903,866	-	-
	- Governmental Funds	303,149	2,625	-	625,398	1,538,920	-	212,787
Total Expenditures and Other Financing Uses		**$10,284,310**	**$26,618,968**	**$20,225,821**	**$29,021,643**	**$198,804,361**	**$17,461,654**	**$17,259,408**
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		$3,113,937	$10,283,846	$3,368,884	$6,319,024	$73,203,458	$4,783,155	$2,104,942
Special Revenue Funds Unrestricted Fund Balance		2,673,104	1,444,739	6,434,745	5,515,216	936,247	5,125,742	6,850,340
Total		**$5,787,041**	**$11,728,585**	**$9,803,629**	**$11,834,240**	**$74,139,705**	**$9,908,897**	**$8,955,282**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		65.2%	58.8%	57.1%	59.7%	49.5%	64.8%	74.5%

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

	WINONA	*WRIGHT*	*YELLOW MEDICINE*	*TOTAL ALL COUNTIES*
Population (2014 Population Estimates)	51,109	129,946	10,127	5,453,218
Net Taxable Tax Capacity	$42,574,105	$130,336,497	$28,105,435	$6,328,955,173
2013 Tax Levy (Payable 2014)	15,878,788	52,955,121	9,505,275	2,618,730,520
REVENUES				
Taxes	$15,892,815	$51,664,063	$8,848,693	$2,938,511,891
Special Assessments	280,953	248,672	742,044	50,184,068
Licenses and Permits	259,981	225,053	44,600	33,385,887
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	226,730	2,136,355	590,159	159,737,223
Human Services	3,237,767	6,276,309	998,201	434,348,705
Disaster	36,738	51,564	27,204	17,661,467
All Other	967,921	745,026	130,936	136,906,544
Total Federal Grants	4,469,156	9,209,254	1,746,500	748,653,939
State Grants				
Market Value Credit	167,572	255,591	146,953	13,288,693
County Program Aid	2,509,188	5,286,543	175,105	206,312,840
Disparity Reduction Aid	40,731	5,391	43,082	9,658,965
Streets and Highways	6,482,562	9,584,644	4,580,833	678,066,434
Human Services	3,153,242	7,505,969	1,156,697	372,241,743
PERA Aid	54,309	81,912	15,547	7,918,783
Police Aid	152,320	1,016,734	68,544	19,382,484
All Other	1,176,483	5,354,080	324,550	239,128,414
Total State Grants	13,736,407	29,090,864	6,511,311	1,545,998,356
Local Unit Grants	313,012	-	103,289	165,607,811
Total Intergovernmental Revenues	**$18,518,575**	**$38,300,118**	**$8,361,100**	**$2,460,260,106**
Charges for Services	3,720,433	12,248,809	698,325	593,556,577
Fines and Forfeits	45,990	310,246	6,636	7,539,730
Interest Earnings	204,475	2,768,772	226,467	81,881,253
All Other Revenues	1,162,752	1,467,884	1,465,466	192,631,484
Total Revenues	**$40,085,974**	**$107,233,617**	**$20,393,331**	**$6,357,950,996**
Other Financing Sources				
Borrowing				
Bonds Issued	-	-	2,392,455	421,078,072
Other Long-Term Debt	35,836	250,726	150,370	5,997,142
Short-Term Debt	-	-	-	-
Total Borrowing	35,836	250,726	2,542,825	427,075,214
Other Sources	7,166	44,034	26,083	7,736,435
Transfers From - Enterprise Funds	-	-	-	8,673,910
- Governmental Funds	239,374	1,709,090	2,059,683	182,917,709
Total Revenues and Other Financing Sources	**$40,368,350**	**$109,237,467**	**$25,021,922**	**$6,984,354,264**

Table 2

Classification of County Revenues and Expenditures - Governmental Funds

For the Year Ended December 31, 2014

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	$7,453,483	$20,719,714	$2,844,692	$967,521,432
	- Capital Outlay	458,323	802,610	-	101,342,982
Total General Government		7,911,806	21,522,324	2,844,692	1,068,864,414
Public Safety	- Sheriff	3,841,866	16,592,113	1,135,141	544,357,328
	- Corrections	3,108,406	5,438,274	1,559,565	448,104,112
	- All Other	184,209	1,503,492	52,344	55,459,862
	- Capital Outlay	214,905	116,804	-	36,185,276
Total Public Safety		7,349,386	23,650,683	2,747,050	1,084,106,578
Streets and Highways	- Administration	396,373	605,099	260,034	56,640,542
	- Maintenance	3,008,940	7,719,238	2,732,359	438,019,770
	- Construction	5,929,842	9,071,427	4,412,385	706,381,087
	- Other Capital Outlay	-	-	-	33,946,951
Total Streets and Highways		9,335,155	17,395,764	7,404,778	1,234,988,350
Sanitation	- Current Expenditures	1,305,016	453,619	121,457	94,449,722
	- Capital Outlay	22,748	-	-	3,213,777
Total Sanitation		1,327,764	453,619	121,457	97,663,499
Human Services	- Income Maintenance	3,617,444	6,009,359	1,119,145	491,018,938
	- Social Services	7,742,004	14,137,778	2,963,654	1,047,284,122
	- All Other	194,660	-	-	50,653,508
	- Capital Outlay	-	-	-	7,244,759
Total Human Services		11,554,108	20,147,137	4,082,799	1,596,201,327
Health	- Current Expenditures	2,066,562	3,628,783	234,854	288,910,192
	- Capital Outlay	-	-	-	640,953
Total Health		2,066,562	3,628,783	234,854	289,551,145
Culture and Recreation					
Libraries	- Current Expenditures	219,684	-	76,309	135,331,711
	- Capital Outlay	-	-	-	11,885,959
Parks and Recreation	- Current Expenditures	71,262	3,189,067	219,584	67,338,491
	- Capital Outlay	-	2,664,829	-	12,607,748
Total Culture and Recreation		290,946	5,853,896	295,893	227,163,909
Conservation of Natural Resources	- Current Expenditures	730,650	802,898	2,969,278	103,328,357
	- Capital Outlay	-	-	-	2,436,821
Total Conservation of Natural Resources		730,650	802,898	2,969,278	105,765,178
Housing and Economic Development	- Current Expenditures	47,223	-	23,318	172,449,774
	- Capital Outlay	-	-	-	2,106,576
Total Housing and Economic Development		47,223	-	23,318	174,556,350
All Other	- Current Expenditures	-	-	-	32,767,956
	- Capital Outlay	-	-	-	729,628
Total All Other		-	-	-	33,497,584
Debt Service	- Principal Paid on Bonds	1,005,000	2,370,000	1,935,000	270,279,145
	- Other Long-Term Debt	7,060	645,841	138,800	24,256,759
	- Interest and Fiscal Charges	189,547	2,315,454	157,098	111,460,093
	Total Current Expenditures	33,987,782	80,799,434	16,311,734	4,993,635,817
	Total Capital Outlay	6,625,818	12,655,670	4,412,385	918,722,517
	Total Debt Service	1,201,607	5,331,295	2,230,898	405,995,997
Total Expenditures		**$41,815,207**	**$98,786,399**	**$22,955,017**	**$6,318,354,331**
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	-	-	89,586,994
Other Uses		-	-	-	5,587,861
Transfers To	- Enterprise Funds	-	-	-	17,412,171
	- Governmental Funds	239,374	1,709,090	2,059,683	182,917,709
Total Expenditures and Other Financing Uses		**$42,054,581**	**$100,495,489**	**$25,014,700**	**$6,613,859,066**
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		$13,087,985	$33,410,705	$3,447,769	$1,452,355,591
Special Revenue Funds Unrestricted Fund Balance		5,360,125	17,164,101	7,620,195	1,111,450,460
Total		**$18,448,110**	**$50,574,806**	**$11,067,964**	**$2,563,806,051**
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		54.3%	62.6%	67.9%	51.3%

PUBLIC SERVICE ENTERPRISE TABLE

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	607,738	877,603	(269,865)	22,119	---	(247,746)	---	4,387	---	---	---	---	---	---
Total	**607,738**	**877,603**	**(269,865)**	**22,119**	**---**	**(247,746)**	**---**	**4,387**	**---**	**---**	**---**	**---**	**---**	**---**
Anoka														
Aquatic Center	1,466,653	1,169,887	296,766	---	---	296,766	---	---	---	75,097	379,903	---	---	---
Total	**1,466,653**	**1,169,887**	**296,766**	**---**	**---**	**296,766**	**---**	**---**	**---**	**75,097**	**379,903**	**---**	**---**	**---**
Becker														
Housing [29]	306,360	593,322	(286,962)	325,229	211,791	(173,524)	---	321,511	---	---	---	---	---	---
Sunnyside Care Center [14]	2,910,011	2,897,491	12,520	37,439	34,061	15,898	---	---	---	---	29,672	---	32,836	42,968
Total	**3,216,371**	**3,490,813**	**(274,442)**	**362,668**	**245,852**	**(157,626)**	**---**	**321,511**	**---**	**---**	**29,672**	**---**	**32,836**	**42,968**
Blue Earth														
Economic Development Authority	220,949	1,070,563	(849,614)	676,723	---	(172,891)	---	574,573	39,674	---	140,497	---	---	---
Landfill	2,993,013	2,116,855	876,158	21,441	---	897,599	---	---	---	87,516	910,140	---	---	---
Total	**3,213,962**	**3,187,418**	**26,544**	**698,164**	**---**	**724,708**	**---**	**574,573**	**39,674**	**87,516**	**1,050,637**	**---**	**---**	**---**
Carver														
Community Development Agency [29]	5,362,881	7,058,850	(1,695,969)	3,644,060	1,600,352	347,739	---	461,536	2,115,729	---	2,246,640	4,380,994	1,501,346	5,767,537
Total	**5,362,881**	**7,058,850**	**(1,695,969)**	**3,644,060**	**1,600,352**	**347,739**	**---**	**461,536**	**2,115,729**	**---**	**2,246,640**	**4,380,994**	**1,501,346**	**5,767,537**
Cass														
Housing and Redevelopment Authority [29]	77,749	520,893	(443,144)	384,725	253	(58,672)	---	384,524	---	---	5,226	---	253	3,910
Pine River Area Sanitary District [29]	533,943	547,380	(13,437)	1,477	4,499	(16,459)	---	---	---	---	49,352	---	4,499	78,550
Total	**611,692**	**1,068,273**	**(456,581)**	**386,202**	**4,752**	**(75,131)**	**---**	**384,524**	**---**	**---**	**54,578**	**---**	**4,752**	**82,460**
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	740,912	834,289	(93,377)	801,192	230,650	477,165	503,181	---	---	---	11,940	1,590,000	218,470	3,828,362
Total	**740,912**	**834,289**	**(93,377)**	**801,192**	**230,650**	**477,165**	**503,181**	**---**	**---**	**---**	**11,940**	**1,590,000**	**218,470**	**3,828,362**
Clay														
Family Service Center	1,335,512	1,475,041	(139,529)	---	15	(139,544)	---	---	---	(135,000)	297,921	---	15	751
Juvenile Center	2,190,527	2,345,260	(154,733)	53,167	10,354	(111,920)	---	---	45,191	(242,158)	13,200	---	10,354	210,026
Public Health	2,277,431	4,615,271	(2,337,840)	1,956,053	---	(381,787)	---	1,040,370	915,683	(812,764)	18,127	---	---	---
Solid Waste Management	1,266,393	2,410,961	(1,144,568)	1,440,306	---	295,738	---	---	167,902	100,000	165,321	---	---	---
Total	**7,069,863**	**10,846,533**	**(3,776,670)**	**3,449,526**	**10,369**	**(337,513)**	**---**	**1,040,370**	**1,128,776**	**(1,089,922)**	**494,569**	**---**	**10,369**	**210,777**
Cook														
Economic Development Authority Golf Course [29]	673,895	964,461	(290,566)	2,815,674	---	2,525,108	2,718,095	---	---	---	85,113	---	---	340,000
Total	**673,895**	**964,461**	**(290,566)**	**2,815,674**	**---**	**2,525,108**	**2,718,095**	**---**	**---**	**---**	**85,113**	**---**	**---**	**340,000**

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Cottonwood														
Landfill	529,083	597,144	(68,061)	---	9,046	(77,107)	---	---	---	(24,962)	15,456	---	9,046	80,734
Total	**529,083**	**597,144**	**(68,061)**	**---**	**9,046**	**(77,107)**	**---**	**---**	**---**	**(24,962)**	**15,456**	**---**	**9,046**	**80,734**
Crow Wing														
Landfill	2,132,298	1,981,974	150,324	61,357	---	211,681	---	---	595	---	93,406	---	---	---
Serpent Lake Sanitary Sewer District	321,297	424,928	(103,631)	31,018	---	(72,613)	---	---	---	---	32,605	---	---	---
Total	**2,453,595**	**2,406,902**	**46,693**	**92,375**	**---**	**139,068**	**---**	**---**	**595**	**---**	**126,011**	**---**	**---**	**---**
Dakota														
Byllesby Dam	690,875	867,864	(176,989)	777,414	---	600,425	---	---	777,414	---	2,213,732	---	---	---
Common Bond [13][29]	12,607,106	10,958,511	1,648,595	691,716	3,319,039	(978,728)	---	459,585	---	(1,123,040)	1,290,396	7,721,448	3,319,039	2,715,000
Criminal Justice Information Integration Network	127,058	151,656	(24,598)	---	---	(24,598)	---	---	---	316,076	---	---	---	---
Geographic Information System	7,061	9,100	(2,039)	---	---	(2,039)	---	---	---	---	---	---	---	---
Housing Assistance [13][29]	1,804,783	1,814,578	(9,795)	15,060,672	15,703,480	(652,603)	---	14,701,286	287,274	(58,578)	---	---	---	---
Public Housing [13][29]	1,858,867	2,370,200	(511,333)	823,969	68,795	243,841	---	687,517	---	---	588,259	---	---	---
Workforce Housing [13][29]	1,635,787	1,446,405	189,382	232	189,855	(241)	---	---	---	(1,818,542)	---	---	114,689	---
Youth Housing [13][29]	131,688	390,715	(259,027)	205,893	4,800	(57,934)	---	---	150,000	---	---	---	4,800	---
Total	**18,863,225**	**18,009,029**	**854,196**	**17,559,896**	**19,285,969**	**(871,877)**	**---**	**15,848,388**	**1,214,688**	**(2,684,084)**	**4,092,387**	**7,721,448**	**3,438,528**	**2,715,000**
Dodge														
Fairview Nursing Home	4,489,920	4,330,246	159,674	1,757	6,361	155,070	---	---	---	(175,000)	5,045	---	6,361	25,000
Total	**4,489,920**	**4,330,246**	**159,674**	**1,757**	**6,361**	**155,070**	**---**	**---**	**---**	**(175,000)**	**5,045**	**---**	**6,361**	**25,000**
Douglas														
Hospital Operating	136,578,316	125,134,121	11,444,195	1,450,162	2,007,528	10,886,829	---	---	---	---	3,775,245	10,000,000	1,997,974	9,085,000
Housing and Redevelopment Authority [29]	487,946	2,396,085	(1,908,139)	1,993,788	76,791	8,858	483,225	1,216,010	271,523	---	58,930	---	60,992	204,165
Pope-Douglas Solid Waste [29]	7,687,276	9,354,752	(1,667,476)	1,690,123	562,723	(540,076)	---	---	184,084	---	242,952	---	544,219	720,000
Total	**144,753,538**	**136,884,958**	**7,868,580**	**5,134,073**	**2,647,042**	**10,355,611**	**483,225**	**1,216,010**	**455,607**	**---**	**4,077,127**	**10,000,000**	**2,603,185**	**10,009,165**
Faribault														
Housing and Redevelopment Authority [29]	19,700	307,678	(287,978)	267,222	---	(20,756)	---	267,222	---	---	---	---	---	---
Huntley Sewer District	25,748	56,830	(31,082)	---	14,919	(46,001)	---	---	---	---	---	---	14,919	8,000
Total	**45,448**	**364,508**	**(319,060)**	**267,222**	**14,919**	**(66,757)**	**---**	**267,222**	**---**	**---**	**---**	**---**	**14,919**	**8,000**
Grant														
Housing and Redevelopment Authority [29]	367,896	779,852	(411,956)	259,142	36,065	(188,879)	50,722	375,957	---	---	177,507	---	36,065	40,000
Total	**367,896**	**779,852**	**(411,956)**	**259,142**	**36,065**	**(188,879)**	**50,722**	**375,957**	**---**	**---**	**177,507**	**---**	**36,065**	**40,000**
Hennepin														
Glen Lake Golf Course	857,118	762,131	94,987	---	22,400	72,587	---	---	---	---	---	145,000	22,400	145,000

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating									Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Interest Paid	Principal Payments
Medical Center [29]	846,941,838	838,208,455	8,733,383	6,303,780	274,271	14,762,892	---	27,413,875	17,140,372	---	35,448,000	2,987,000	274,271	2,987,000
Metropolitan Health Plan	158,493,627	159,247,706	(754,079)	827,512	363,411	(289,978)	---	---	---	---	---	---	363,411	---
Radio Communications	2,334,289	2,160,854	173,435	---	14,058	159,377	---	---	---	475,439	1,082,998	---	---	---
Solid Waste	51,262,909	52,919,890	(1,656,981)	8,080,282	5,136,581	1,286,720	52,757	500,000	4,469,213	---	10,004,628	---	---	---
Total	**1,059,889,781**	**1,053,299,036**	**6,590,745**	**15,211,574**	**5,810,721**	**15,991,598**	**52,757**	**27,913,875**	**21,609,585**	**475,439**	**46,535,626**	**3,132,000**	**660,082**	**3,132,000**
Hubbard														
Heritage Cottages [14]	895,779	659,630	236,149	2,643	80,698	158,094	---	---	---	---	188,624	---	80,698	50,000
Heritage Living Center [14]	4,851,593	4,950,406	(98,813)	71,952	---	(26,861)	---	---	54,538	---	312,227	---	---	30,000
Heritage Manor [14]	675,054	596,520	78,534	4,158	81,903	789	---	---	---	---	126,220	1,795,000	81,903	1,890,000
Total	**6,422,426**	**6,206,556**	**215,870**	**78,753**	**162,601**	**132,022**	**---**	**---**	**54,538**	**---**	**627,071**	**1,795,000**	**162,601**	**1,970,000**
Itasca														
Itasca Medical Care	60,924,440	60,372,849	551,591	13,561	---	565,152	---	---	---	---	---	---	---	---
Itasca Resource Center	533,297	834,641	(301,344)	---	---	(301,344)	---	---	---	---	20,018	---	---	---
Nursing Home [14]	10,571,259	10,680,318	(109,059)	129,525	481,709	(461,243)	---	---	---	---	1,115,699	3,262,253	408,962	3,855,000
Total	**72,028,996**	**71,887,808**	**141,188**	**143,086**	**481,709**	**(197,435)**	**---**	**---**	**---**	**---**	**1,135,717**	**3,262,253**	**408,962**	**3,855,000**
Jackson														
Jackson County Fair Association [29]	115,326	137,499	(22,173)	4,813	---	(17,360)	---	---	---	---	6,500	6,840	---	101
Jackson County Historical Society [29]	65,260	68,194	(2,934)	157	---	(2,777)	---	---	---	---	31,382	---	---	---
Total	**180,586**	**205,693**	**(25,107)**	**4,970**	**---**	**(20,137)**	**---**	**---**	**---**	**---**	**37,882**	**6,840**	**---**	**101**
Kanabec														
Hospital [29]	61,091,336	54,996,781	6,094,555	223,310	414,774	5,903,091	---	---	177,371	---	2,979,561	---	389,413	920,000
Total	**61,091,336**	**54,996,781**	**6,094,555**	**223,310**	**414,774**	**5,903,091**	**---**	**---**	**177,371**	**---**	**2,979,561**	**---**	**389,413**	**920,000**
Kandiyohi														
Housing and Redevelopment Authority [29]	668,097	2,019,152	(1,351,055)	1,362,082	52,939	(41,912)	156,232	1,191,552	---	---	27,948	---	52,939	365,895
Total	**668,097**	**2,019,152**	**(1,351,055)**	**1,362,082**	**52,939**	**(41,912)**	**156,232**	**1,191,552**	**---**	**---**	**27,948**	**---**	**52,939**	**365,895**
Kittson														
North Kittson Rural Water [29]	579,828	673,640	(93,812)	108,193	30,129	(15,748)	---	---	---	---	---	---	30,129	140,000
Total	**579,828**	**673,640**	**(93,812)**	**108,193**	**30,129**	**(15,748)**	**---**	**---**	**---**	**---**	**---**	**---**	**30,129**	**140,000**
Lake														
Broadband	192,284	2,787,737	(2,595,453)	3,372,375	72,604	704,318	---	---	---	---	20,188,985	13,890,773	72,604	928,358
Silverpointe [29]	192,182	158,157	34,025	100	20,715	13,410	---	---	---	42,000	12,747	---	19,912	50,000
Total	**384,466**	**2,945,894**	**(2,561,428)**	**3,372,475**	**93,319**	**717,728**	**---**	**---**	**---**	**42,000**	**20,201,732**	**13,890,773**	**92,516**	**978,358**

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Table 3
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For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Le Sueur														
Section 8 Rental Program [14][29]	17,500	481,627	(464,127)	421,627	---	(42,500)	---	---	---	---	---	---	---	---
Total	**17,500**	**481,627**	**(464,127)**	**421,627**	**---**	**(42,500)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lyon														
Landfill	2,464,101	1,523,141	940,960	160,758	---	1,101,718	---	---	---	---	2,212,401	---	---	---
Total	**2,464,101**	**1,523,141**	**940,960**	**160,758**	**---**	**1,101,718**	**---**	**---**	**---**	**---**	**2,212,401**	**---**	**---**	**---**
Mahnomen														
Health Center [29]	7,754,988	8,625,431	(870,443)	513,284	183,845	(541,004)	---	---	---	---	71,853	---	53,845	115,471
Total	**7,754,988**	**8,625,431**	**(870,443)**	**513,284**	**183,845**	**(541,004)**	**---**	**---**	**---**	**---**	**71,853**	**---**	**53,845**	**115,471**
McLeod														
Housing and Redevelopment Authority [13][29]	468,978	743,794	(274,816)	422,067	168,865	(21,614)	---	421,922	---	---	---	---	168,865	142,067
Total	**468,978**	**743,794**	**(274,816)**	**422,067**	**168,865**	**(21,614)**	**---**	**421,922**	**---**	**---**	**---**	**---**	**168,865**	**142,067**
Meeker														
Economic Development Authority [29]	603,791	491,469	112,322	93,863	145,233	60,952	---	---	---	---	740	---	145,233	165,676
Housing Choice Vouchers [13][29]	198	199,526	(199,328)	185,400	---	(13,928)	---	185,384	---	---	---	---	---	---
Housing and Redevelopment Authority General [13][29]	6,000	4,139	1,861	2	---	1,863	---	---	---	(40,000)	---	---	---	---
Low Rent Public Housing [13][29]	81,867	206,667	(124,800)	39,865	---	(84,935)	---	39,805	---	---	---	---	---	---
Meeker Memorial Hospital	31,043,349	26,803,331	4,240,018	388,313	1,431,535	3,196,796	---	---	---	---	280,703	---	1,399,933	520,000
Public Housing Capital Fund Program [13][29]	---	---	---	40,000	---	40,000	---	40,000	---	40,000	---	---	---	---
Total	**31,735,205**	**27,705,132**	**4,030,073**	**747,443**	**1,576,768**	**3,200,748**	**---**	**265,189**	**---**	**---**	**281,443**	**---**	**1,545,166**	**685,676**
Morrison														
Housing Choice Vouchers	22,647	519,946	(497,299)	475,619	---	(21,680)	---	475,619	---	---	579	---	---	---
State Shelter Plus Grant	---	---	---	---	---	---	---	---	---	---	---	---	---	---
State/Local	66,343	95,665	(29,322)	37,749	6,282	2,145	---	---	---	---	---	---	6,282	14,849
Total	**88,990**	**615,611**	**(526,621)**	**513,368**	**6,282**	**(19,535)**	**---**	**475,619**	**---**	**---**	**579**	**---**	**6,282**	**14,849**
Mower														
Colonial Manor [14][29]	32,411	34,399	(1,988)	8	---	(1,980)	---	---	---	---	---	---	---	3,372
Minnesota Housing Finance Agency [14][29]	165,711	157,575	8,136	8,117	20,823	(4,570)	---	---	---	---	4,727	---	20,823	39,233
Owned Public Housing Program [14][29]	75,133	195,648	(120,515)	56,793	---	(63,722)	---	56,784	---	---	1,254	---	---	---
Rural Housing Service [14][29]	229,827	281,015	(51,188)	1,825	---	(49,363)	---	---	---	---	31,587	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	161,900	(161,900)	146,021	---	(15,879)	---	146,020	---	---	---	---	---	---
Total	**503,082**	**830,537**	**(327,455)**	**212,764**	**20,823**	**(135,514)**	**---**	**202,804**	**---**	**---**	**37,568**	**---**	**20,823**	**42,605**
Murray														
Congregate Housing	187,576	199,482	(11,906)	1,000	19,068	(29,974)	---	---	---	(420)	---	---	17,477	100,000

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Hospital	16,278,309	18,116,081	(1,837,772)	144,779	136,232	(1,829,225)	---	---	---	---	470,857	521,919	---	811,085
Shetek Area Water and Sewer Commission [29]	347,275	648,897	(301,622)	28,188	270,581	(544,015)	---	---	---	---	42,205	---	269,636	746,151
Total	**16,813,160**	**18,964,460**	**(2,151,300)**	**173,967**	**425,881**	**(2,403,214)**	**---**	**---**	**---**	**(420)**	**513,062**	**521,919**	**287,113**	**1,657,236**
Olmsted														
Communications	1,200,820	1,160,645	40,175	4,260	---	44,435	---	---	---	---	---	---	---	---
Sanitary Sewer	88,488	82,069	6,419	5,603	18,228	(6,206)	---	---	---	---	---	---	---	---
Waste Management	22,339,221	18,898,252	3,440,969	845,592	4,584,260	(297,699)	---	201,175	462,250	---	1,521,237	---	4,584,260	4,395,000
Total	**23,628,529**	**20,140,966**	**3,487,563**	**855,455**	**4,602,488**	**(259,470)**	**---**	**201,175**	**462,250**	**---**	**1,521,237**	**---**	**4,584,260**	**4,395,000**
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	4,799,236	6,062,177	(1,262,941)	36,399	1,023,301	(2,249,843)	---	---	---	---	10,807,702	---	1,023,301	---
Waste Management	7,519,544	7,892,057	(372,513)	210,831	12,168	(173,850)	---	---	196,489	---	618,792	---	12,168	---
Total	**12,318,780**	**13,954,234**	**(1,635,454)**	**247,230**	**1,035,469**	**(2,423,693)**	**---**	**---**	**196,489**	**---**	**11,426,494**	**---**	**1,035,469**	**---**
Pipestone														
Medical Center [13]	25,301,369	23,502,487	1,798,882	890,119	81,154	2,607,847	---	---	---	---	1,737,788	1,562,639	53,429	1,920,519
Total	**25,301,369**	**23,502,487**	**1,798,882**	**890,119**	**81,154**	**2,607,847**	**---**	**---**	**---**	**---**	**1,737,788**	**1,562,639**	**53,429**	**1,920,519**
Polk														
Landfill	1,480,863	1,127,254	353,609	544	---	354,153	---	---	413	(249,303)	464,902	---	---	---
Resource Recovery	3,760,630	3,647,199	113,431	5,050	---	118,481	---	---	4,752	249,303	673,021	---	---	---
Total	**5,241,493**	**4,774,453**	**467,040**	**5,594**	**---**	**472,634**	**---**	**---**	**5,165**	**---**	**1,137,923**	**---**	**---**	**---**
Pope														
Housing and Redevelopment Authority [29]	---	154,751	(154,751)	464,038	254,769	54,518	272,231	---	6,421	---	952,552	---	190,025	195,000
Total	**---**	**154,751**	**(154,751)**	**464,038**	**254,769**	**54,518**	**272,231**	**---**	**6,421**	**---**	**952,552**	**---**	**190,025**	**195,000**
Ramsey														
Lake Owasso Residence	8,252,204	9,177,061	(924,857)	40,524	84,245	(968,578)	---	---	19,968	(1,210,837)	42,143	---	84,240	235,000
Law Enforcement Services	6,591,888	7,033,710	(441,822)	385,864	4,000	(59,958)	---	---	335,206	---	251,016	---	---	---
Ponds at Battle Creek	453,462	571,404	(117,942)	34,818	74,050	(157,174)	---	---	---	---	1,528	---	74,050	150,000
Ramsey County Care Center	14,438,621	16,270,541	(1,831,920)	69,442	88,831	(1,851,309)	---	---	33,778	(1,116,655)	17,331	---	79,040	95,000
Vadnais Sports Center	698,155	597,106	101,049	---	---	101,049	---	---	---	---	9,817,462	---	---	---
Total	**30,434,330**	**33,649,822**	**(3,215,492)**	**530,648**	**251,126**	**(2,935,970)**	**---**	**---**	**388,952**	**(2,327,492)**	**10,129,480**	**---**	**237,330**	**480,000**
Renville														
Housing and Redevelopment Authority [29]	69,701	759,576	(689,875)	723,139	58,085	(24,821)	279,851	404,149	---	---	---	---	57,468	70,000
Renville County Hospital and Clinics	21,443,512	20,527,650	915,862	50,303	115,448	850,717	---	---	---	---	1,677,528	8,458,694	115,448	24,752
Solid Waste	846,076	1,564,745	(718,669)	498,251	---	(220,418)	---	---	55,950	---	21,249	---	---	---
Total	**22,359,289**	**22,851,971**	**(492,682)**	**1,271,693**	**173,533**	**605,478**	**279,851**	**404,149**	**55,950**	**---**	**1,698,777**	**8,458,694**	**172,916**	**94,752**

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Rice														
Environmental Services	3,008,790	5,166,189	(2,157,399)	1,243,764	---	(913,635)	---	19,695	357,502	197,000	305,846	---	---	---
Roberds Lake	263,825	30,523	233,302	6	---	233,308	---	---	2,598,388	---	2,322,141	2,078,928	---	1,907
Total	**3,272,615**	**5,196,712**	**(1,924,097)**	**1,243,770**	**---**	**(680,327)**	**---**	**19,695**	**2,955,890**	**197,000**	**2,627,987**	**2,078,928**	**---**	**1,907**
Rock														
Rock County Rural Water District [29]	888,865	759,817	129,048	61,166	17,509	172,705	---	17,670	16,501	---	533,120	---	12,458	109,000
Total	**888,865**	**759,817**	**129,048**	**61,166**	**17,509**	**172,705**	**---**	**17,670**	**16,501**	**---**	**533,120**	**---**	**12,458**	**109,000**
Saint Louis														
Plat Books	19,146	10,064	9,082	---	---	9,082	---	---	---	---	---	---	---	---
Solid Waste Management	6,094,005	7,896,163	(1,802,158)	931,022	---	(871,136)	247,871	---	---	(429,628)	36,883	---	---	---
Total	**6,113,151**	**7,906,227**	**(1,793,076)**	**931,022**	**---**	**(862,054)**	**247,871**	**---**	**---**	**(429,628)**	**36,883**	**---**	**---**	**---**
Scott														
Community Development Agency [29]	6,271,516	9,937,921	(3,666,405)	6,242,953	1,839,092	737,456	2,470,075	243,055	---	---	888,325	---	1,833,755	2,529,295
Total	**6,271,516**	**9,937,921**	**(3,666,405)**	**6,242,953**	**1,839,092**	**737,456**	**2,470,075**	**243,055**	**---**	**---**	**888,325**	**---**	**1,833,755**	**2,529,295**
Sherburne														
Justice Center	12,645,923	11,067,772	1,578,151	---	---	1,578,151	---	---	---	1,865,475	---	---	---	---
Total	**12,645,923**	**11,067,772**	**1,578,151**	**---**	**---**	**1,578,151**	**---**	**---**	**---**	**1,865,475**	**---**	**---**	**---**	**---**
Sibley														
Sibley Estates	189,628	297,618	(107,990)	123,675	112	15,573	---	123,643	---	---	29,953	---	112	---
Total	**189,628**	**297,618**	**(107,990)**	**123,675**	**112**	**15,573**	**---**	**123,643**	**---**	**---**	**29,953**	**---**	**112**	**---**
Stearns														
Public Housing [13][29]	56,554	142,791	(86,237)	62,467	---	(23,770)	---	62,286	---	---	---	---	---	---
Rental Properties [13][29]	338,859	325,643	13,216	2,333	61,944	(46,395)	---	26,238	---	---	---	---	61,944	60,859
Section 8 Housing [13][29]	38,584	1,128,843	(1,090,259)	1,040,731	---	(49,528)	---	1,040,366	---	(68,008)	---	---	---	---
The Bell [13][29]	32,443	95,432	(62,989)	36,809	8,917	(35,097)	---	36,783	---	---	---	---	8,917	118,928
Total	**466,440**	**1,692,709**	**(1,226,269)**	**1,142,340**	**70,861**	**(154,790)**	**---**	**1,165,673**	**---**	**(68,008)**	**---**	**---**	**70,861**	**179,787**
Steele														
Four Seasons Civic Center	372,974	665,628	(292,654)	133,327	---	(159,327)	---	---	---	---	21,264	---	---	---
Solid Waste	1,821,561	1,457,786	363,775	15,242	---	379,017	---	10,064	3,124	---	161,207	---	---	---
Total	**2,194,535**	**2,123,414**	**71,121**	**148,569**	**---**	**219,690**	**---**	**10,064**	**3,124**	**---**	**182,471**	**---**	**---**	**---**
Stevens														
7th Street Rental [29]	7,537	3,199	4,338	---	1,191	3,147	---	---	---	---	---	---	1,191	1,477
Bond Fund [29]	240,635	---	240,635	---	303,509	(62,874)	---	---	---	---	---	---	303,509	280,000
General - Minnesota Housing Finance Agency [29]	15,660	121,669	(106,009)	174,829	---	68,820	---	174,782	---	27,657	---	---	---	---

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2014

Name of County and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses								Interest Paid	Principal Payments
Housing Choice Vouchers [29]	5,388	481,779	(476,391)	423,817	---	(52,574)	---	423,815	---	(27,480)	---	---	---	---
Minnesota Department of Health Lead Grant [29]	---	---	---	---	---	---	---	---	---	(177)	---	---	---	---
Morris Donnelly - Small Cities Development Program [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Morris Rental Rehabilitation [29]	---	1,352	(1,352)	16,387	---	15,035	---	16,387	---	(24,053)	---	---	---	---
Security Deposit Loan [29]	6,214	---	6,214	---	7,160	(946)	---	---	---	21,287	---	---	---	---
Small Cities Development Program - Chokio [29]	---	---	---	---	---	---	---	---	---	2,766	---	---	---	---
Small Cities Development Program - Chokio Alberta [29]	---	12,210	(12,210)	---	---	(12,210)	---	---	---	---	---	---	---	---
Small Cities Housing Rehabilitation Loan Program [29]	671	---	671	---	---	671	---	---	---	---	---	---	---	---
Wildwood Apartments [29]	93,019	53,989	39,030	4	60,040	(21,006)	---	---	---	---	---	7,967	---	27,295
Total	**369,124**	**674,198**	**(305,074)**	**615,037**	**371,900**	**(61,937)**	**---**	**614,984**	**---**	**---**	**---**	**7,967**	**304,700**	**308,772**
Swift														
Housing and Redevelopment Authority [13][29]	500,461	516,041	(15,580)	337,976	208,883	113,513	---	240,394	---	---	---	---	54,434	173,500
Swift County - Benson Hospital [29]	12,477,032	13,383,373	(906,341)	171,784	141,361	(875,918)	---	---	---	---	467,919	6,145,000	141,361	6,497,889
Total	**12,977,493**	**13,899,414**	**(921,921)**	**509,760**	**350,244**	**(762,405)**	**---**	**240,394**	**---**	**---**	**467,919**	**6,145,000**	**195,795**	**6,671,389**
Todd														
Solid Waste	1,557,958	1,564,909	(6,951)	98,803	16,938	74,914	---	---	98,803	(30,000)	79,970	---	---	---
Total	**1,557,958**	**1,564,909**	**(6,951)**	**98,803**	**16,938**	**74,914**	**---**	**---**	**98,803**	**(30,000)**	**79,970**	**---**	**---**	**---**
Traverse														
Prairieview Place	---	50,354	(50,354)	97,833	63,216	(15,737)	---	---	---	---	---	---	63,216	45,000
Traverse Care Center	16,774	331,262	(314,488)	251,949	66,758	(129,297)	---	---	---	---	---	---	66,758	174,814
Total	**16,774**	**381,616**	**(364,842)**	**349,782**	**129,974**	**(145,034)**	**---**	**---**	**---**	**---**	**---**	**---**	**129,974**	**219,814**
Wabasha														
Reads Landing Sanitary Sewer District [29]	65,942	91,144	(25,202)	14	3,899	(29,087)	---	---	---	---	---	---	3,899	1,492
Total	**65,942**	**91,144**	**(25,202)**	**14**	**3,899**	**(29,087)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,899**	**1,492**
Washington														
Briar Pond LLC [29]	2,139,504	1,552,542	586,962	36,010	442,921	180,051	26,621	8,987	---	(35,819)	35,819	---	384,701	182,818
Family Housing Fund [29]	2,880,150	2,335,313	544,837	1,743,520	639,242	1,649,115	549,330	16,230	---	1,055,715	1,511,383	---	618,371	3,258,076
Managing Member Partnership [29]	---	11,716	(11,716)	338,559	---	326,843	---	---	---	(1,650,622)	---	---	---	---
Public Housing Fund [29]	331,718	819,896	(488,178)	391,066	39,342	(136,454)	444	150	---	(6,440)	6,440	---	1,698	444
Senior Housing Fund [29]	2,846,086	2,797,703	48,383	1,525,617	802,172	771,828	517,860	308,723	---	(201,250)	333,443	---	683,049	1,054,860
Total	**8,197,458**	**7,517,170**	**680,288**	**4,034,772**	**1,923,677**	**2,791,383**	**1,094,255**	**334,090**	**---**	**(838,416)**	**1,887,085**	**---**	**1,687,819**	**4,496,198**
State Totals	**$1,630,069,404**		**$3,335,020**		**$44,642,778**		**$8,328,495**		**$30,986,108**		**$122,846,992**		**$22,267,415**	
		$1,626,734,384		**$78,930,231**		**$37,622,473**		**$54,340,031**		**($4,925,405)**		**$64,554,455**		**$58,772,186**

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

ENTERPRISE FUND FOOTNOTES

[13] The enterprise fund fiscal year-end is June 30th.

[14] The enterprise fund fiscal year-end is September 30th.

[29] Discretely presented component unit.

OUTSTANDING INDEBTEDNESS TABLE

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Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2014

Name of County	Population	Type of Bond: General Obligation (G.O.)	Type of Bond: Special Assessment	Type of Bond: G.O. Revenue	Type of Bond: Revenue	Type of Bond: All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
Aitkin	15,762	$-	$-	$-	$-	$-	$-	$-	$243,713	$1,014,822
Anoka	342,612	164,295,000	-	23,880,000	4,810,000	-	192,985,000	47,020,000	5,130,494	9,009,692
Becker	33,272	4,650,000	-	-	-	-	4,650,000	-	3,512,150	2,274,998
Beltrami	45,770	6,165,000	-	-	3,970,000	-	10,135,000	10,135,000	-	1,990,166
Benton	39,518	13,475,000	-	-	-	-	13,475,000	3,160,000	489,944	2,435,054
Big Stone	5,124	790,000	-	-	-	-	790,000	-	-	551,409
Blue Earth	65,620	-	3,573,000	-	13,600,000	-	17,173,000	-	3,092,744	2,163,123
Brown	25,463	-	-	-	-	-	-	-	584,811	1,643,073
Carlton	35,576	12,950,000	-	-	-	-	12,950,000	3,760,000	-	3,044,459
Carver	97,162	27,620,000	-	25,385,000	-	-	53,005,000	5,060,000	11,045,846	5,503,833
Cass	28,570	-	-	-	-	-	-	-	949,595	3,017,368
Chippewa	12,132	-	-	-	-	-	-	-	605,413	608,008
Chisago	54,134	48,430,000	-	-	610,726	-	49,040,726	26,790,000	2,440,493	4,238,915
Clay	61,196	18,107,060	1,250,000	-	-	-	19,357,060	-	43,966	3,142,840
Clearwater	8,794	-	110,000	-	-	-	110,000	-	-	800,827
Cook	5,231	3,125,000	-	17,385,000	-	-	20,510,000	715,000	1,870,000	566,498
Cottonwood	11,633	-	770,000	-	-	-	770,000	770,000	1,396,504	612,408
Crow Wing	63,371	25,917,500	-	-	-	-	25,917,500	25,917,500	916,900	2,841,562
Dakota	411,507	33,575,000	-	72,490,000	-	-	106,065,000	25,310,000	7,888,509	18,174,254
Dodge	20,352	12,720,000	-	-	-	-	12,720,000	100,000	280,000	933,788
Douglas	36,789	32,605,000	175,000	16,255,000	39,625,037	-	88,660,037	4,910,000	570,360	7,242,143
Faribault	14,124	16,640,000	440,000	337,000	-	-	17,417,000	7,975,000	40,011	1,059,009
Fillmore	20,783	2,285,000	-	-	-	-	2,285,000	2,285,000	305,295	1,191,749
Freeborn	30,831	18,040,000	3,945,000	-	-	-	21,985,000	14,395,000	2,065,000	1,598,981
Goodhue	46,480	14,120,000	-	27,997	-	-	14,147,997	-	110,102	4,301,419
Grant	5,923	3,940,000	-	-	835,000	-	4,775,000	-	101,500	376,162
Hennepin	1,210,720	787,755,000	-	91,745,000	259,560,000	-	1,139,060,000	179,700,000	27,488,012	90,721,741
Houston	18,766	16,565,000	-	-	-	-	16,565,000	-	-	1,042,720
Hubbard	20,596	9,415,000	-	3,425,000	-	-	12,840,000	5,835,000	748,373	1,670,026
Isanti	38,397	6,210,000	-	-	-	-	6,210,000	2,935,000	682,719	1,659,202
Itasca	45,639	18,155,000	-	-	3,355,000	-	21,510,000	3,335,000	-	5,735,345
Jackson	10,266	16,925,000	2,235,000	4,375,000	-	-	23,535,000	1,575,000	125,350	580,260
Kanabec	15,966	11,435,000	-	2,370,000	9,560,000	-	23,365,000	2,445,000	669,206	1,020,360
Kandiyohi	42,258	21,505,000	16,870,000	-	1,101,223	-	39,476,223	16,925,000	14,146,333	4,184,633
Kittson	4,440	-	-	895,000	-	-	895,000	895,000	-	455,432
Koochiching	13,018	-	-	-	-	-	-	-	2,611,000	568,956
Lac qui Parle	6,922	-	-	-	-	-	-	-	512,482	382,559
Lake	10,695	2,410,000	-	730,000	-	-	3,140,000	2,410,000	35,907,026	1,432,872
Lake of the Woods	3,921	-	-	-	-	-	-	-	300,000	235,330
Le Sueur	27,791	11,890,000	-	-	-	-	11,890,000	-	-	1,050,743
Lincoln	5,788	5,450,000	-	-	-	-	5,450,000	1,150,000	1,086,432	229,314
Lyon	25,746	5,280,000	220,000	-	-	-	5,500,000	-	857,411	616,267
Mahnomen	5,503	-	-	100,000	575,000	-	675,000	100,000	720,356	327,093
Marshall	9,420	-	-	-	-	-	-	-	-	875,759
Martin	20,295	6,195,000	-	-	-	-	6,195,000	1,670,000	576,722	605,637
McLeod	35,942	9,785,000	-	-	3,283,916	-	13,068,916	-	1,227,335	1,297,566
Meeker	23,122	3,815,000	-	-	28,046,650	-	31,861,650	3,815,000	1,663,800	1,996,773

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2014

Name of County	Population	Type of Bond: General Obligation (G.O.)	Type of Bond: Special Assessment	Type of Bond: G.O. Revenue	Type of Bond: Revenue	Type of Bond: All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
Mille Lacs	25,862	14,135,000	-	-	605,000	-	14,740,000	6,620,000	-	1,889,926
Morrison	32,859	6,920,000	-	-	-	-	6,920,000	2,785,000	1,158,733	1,759,436
Mower	39,356	19,140,000	-	-	-	-	19,140,000	-	1,768,540	1,138,385
Murray	8,475	1,600,000	630,000	6,400,000	5,550,440	-	14,180,440	4,080,000	7,326,313	622,614
Nicollet	33,350	17,745,000	465,000	-	-	-	18,210,000	1,345,000	2,044,960	1,472,922
Nobles	21,574	5,695,000	-	-	3,150,000	-	8,845,000	5,695,000	396,533	1,117,987
Norman	6,643	219,300	-	-	-	-	219,300	-	1,335	361,737
Olmsted	150,201	111,865,000	-	81,765,000	-	-	193,630,000	84,360,000	-	6,166,903
Otter Tail	57,612	11,760,000	-	-	36,630,000	-	48,390,000	240,000	1,108,548	5,324,775
Pennington	14,119	660,000	990,000	-	-	-	1,650,000	660,000	722,000	640,438
Pine	29,196	27,170,000	-	-	-	-	27,170,000	-	557,612	1,294,355
Pipestone	9,336	1,562,639	-	-	-	-	1,562,639	1,562,639	1,346,150	223,639
Polk	31,545	34,970,000	-	-	-	-	34,970,000	13,160,000	-	1,470,290
Pope	10,982	4,060,000	-	-	3,120,000	-	7,180,000	-	4,021,801	481,817
Ramsey	529,506	201,665,000	-	-	-	-	201,665,000	68,425,000	21,400,334	37,854,407
Red Lake	4,048	-	-	-	-	-	-	-	-	186,625
Redwood	15,573	7,995,000	-	-	-	-	7,995,000	-	306,829	784,935
Renville	15,067	16,870,000	-	-	1,265,000	8,458,694	26,593,694	1,425,000	3,065,679	2,003,705
Rice	65,180	25,455,000	-	-	-	-	25,455,000	1,025,000	2,562,475	1,857,246
Rock	9,555	6,465,000	540,000	-	-	-	7,005,000	-	1,373,734	401,035
Roseau	15,663	8,905,000	-	-	-	-	8,905,000	4,435,000	-	864,804
Saint Louis	200,840	49,375,000	-	-	-	-	49,375,000	13,155,000	4,375,750	32,406,040
Scott	138,727	82,585,000	-	-	40,945,000	-	123,530,000	17,170,000	5,529,112	5,161,319
Sherburne	91,223	16,155,000	-	-	-	-	16,155,000	6,190,000	-	5,146,562
Sibley	14,919	1,580,000	505,000	-	-	-	2,085,000	2,085,000	1,879,480	1,064,946
Stearns	153,326	17,010,000	-	-	4,515,000	-	21,525,000	6,095,000	1,608,927	7,727,255
Steele	36,532	14,220,000	-	-	3,060,000	-	17,280,000	13,930,000	1,098,834	1,171,849
Stevens	9,836	-	1,980,000	-	6,865,000	-	8,845,000	-	6,860,228	475,650
Swift	9,453	-	-	-	11,640,000	-	11,640,000	11,640,000	1,982,181	867,355
Todd	24,266	5,160,000	-	-	-	-	5,160,000	1,050,000	69,034	2,335,023
Traverse	3,392	3,460,000	-	3,030,000	-	-	6,490,000	4,605,000	7,614	304,616
Wabasha	21,376	11,070,000	-	87,629	-	-	11,157,629	-	5,950,733	1,383,662
Wadena	13,768	-	-	-	-	-	-	-	-	780,190
Waseca	19,029	3,360,000	-	-	-	-	3,360,000	-	-	1,033,791
Washington	249,109	172,020,000	-	-	37,320,000	-	209,340,000	95,425,000	16,488,756	8,531,631
Watonwan	11,095	3,235,000	-	-	-	-	3,235,000	1,815,000	1,129,785	840,155
Wilkin	6,503	2,015,000	-	-	-	-	2,015,000	2,015,000	-	308,287
Winona	51,109	4,925,000	-	-	-	-	4,925,000	3,200,000	77,280	2,039,966
Wright	129,946	48,670,000	-	-	-	-	48,670,000	3,525,000	3,186,157	3,609,883
Yellow Medicine	10,127	2,330,000	-	-	-	-	2,330,000	-	818,448	631,690
Total	**5,453,218**	**$2,354,266,499**	**$34,698,000**	**$350,682,626**	**$523,597,992**	**$8,458,694**	**$3,271,703,811**	**$778,810,139**	**$233,229,802**	**$340,762,999**

Footnotes:

[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.

UNRESTRICTED FUND BALANCES IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS

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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	2013 General Fund Unrestricted Fund Balance	2013 Special Revenue Funds Unrestricted Fund Balance	2013 Total Unrestricted Fund Balance	2014 General Fund Unrestricted Fund Balance	2014 Special Revenue Funds Unrestricted Fund Balance	2014 Total Unrestricted Fund Balance	2013/2014 Percent Change	Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Aitkin	$6,742,696	$14,498,247	$21,240,943	$7,765,132	$15,758,104	$23,523,236	10.7%	$24,532,145	95.9%
Anoka	31,413,196	41,272,338	72,685,534	36,241,243	42,050,184	78,291,427	7.7%	221,237,523	35.4%
Becker	5,680,087	11,923,559	17,603,646	6,652,917	13,448,793	20,101,710	14.2%	39,864,801	50.4%
Beltrami	15,958,277	11,747,041	27,705,318	17,836,953	9,253,289	27,090,242	-2.2%	66,514,888	40.7%
Benton	9,789,672	9,315,132	19,104,804	10,293,087	7,988,448	18,281,535	-4.3%	31,208,966	58.6%
Big Stone	2,504,511	4,187,708	6,692,219	3,720,505	2,910,583	6,631,088	-0.9%	9,467,861	70.0%
Blue Earth	11,808,979	9,111,095	20,920,074	12,237,886	10,740,544	22,978,430	9.8%	61,078,740	37.6%
Brown	3,192,457	10,860,060	14,052,517	4,151,290	10,838,095	14,989,385	6.7%	25,246,879	59.4%
Carlton	10,716,245	6,584,891	17,301,136	10,027,069	10,490,930	20,517,999	18.6%	42,508,532	48.3%
Carver	18,455,884	10,629,641	29,085,525	20,025,896	11,808,894	31,834,790	9.5%	78,093,091	40.8%
Cass	17,073,766	20,559,256	37,633,022	21,478,821	18,861,101	40,339,922	7.2%	41,090,273	98.2%
Chippewa	3,051,658	9,914,786	12,966,444	3,119,853	6,690,939	9,810,792	-24.3%	15,819,739	62.0%
Chisago	19,063,566	11,401,610	30,465,176	20,963,902	10,054,393	31,018,295	1.8%	44,023,350	70.5%
Clay	5,417,605	6,934,400	12,352,005	6,886,616	9,538,115	16,424,731	33.0%	41,212,918	39.9%
Clearwater	2,207,236	5,583,141	7,790,377	2,989,793	6,341,956	9,331,749	19.8%	15,142,521	61.6%
Cook	8,457,604	2,214,929	10,672,533	7,919,746	2,456,454	10,376,200	-2.8%	16,961,171	61.2%
Cottonwood	5,887,403	1,050,425	6,937,828	4,802,126	987,935	5,790,061	-16.5%	13,295,549	43.5%
Crow Wing	13,030,417	17,731,953	30,762,370	13,849,260	17,493,766	31,343,026	1.9%	58,608,966	53.5%
Dakota	56,956,330	194,647,367	251,603,697	152,976,302	130,950,311	283,926,613	12.8%	243,129,587	116.8%
Dodge	7,446,030	7,075,142	14,521,172	8,080,392	5,782,746	13,863,138	-4.5%	19,303,113	71.8%
Douglas	10,385,837	13,438,075	23,823,912	14,511,553	10,910,946	25,422,499	6.7%	37,880,240	67.1%
Faribault	3,293,796	(1,425,749)	1,868,047	4,010,173	(1,110,747)	2,899,426	55.2%	14,613,727	19.8%
Fillmore	1,390,322	4,040,035	5,430,357	774,381	4,467,601	5,241,982	-3.5%	18,264,757	28.7%
Freeborn	11,559,637	8,749,886	20,309,523	10,612,757	11,051,219	21,663,976	6.7%	32,689,516	66.3%
Goodhue	17,676,610	9,905,969	27,582,579	16,776,879	12,664,464	29,441,343	6.7%	45,322,230	65.0%
Grant	1,333,892	3,481,981	4,815,873	1,540,663	3,758,372	5,299,035	10.0%	9,411,363	56.3%
Hennepin	173,458,289	173,150,307	346,608,596	180,064,175	185,971,038	366,035,213	5.6%	1,203,157,540	30.4%
Houston	4,114,594	8,055,735	12,170,329	4,826,694	8,991,325	13,818,019	13.5%	19,855,949	69.6%
Hubbard	8,965,293	8,464,264	17,429,557	5,908,019	9,824,302	15,732,321	-9.7%	27,402,411	57.4%
Isanti	1,923,857	5,136,004	7,059,861	1,923,210	5,396,579	7,319,789	3.7%	32,349,946	22.6%
Itasca	5,691,932	23,906,466	29,598,398	2,088,513	26,653,223	28,741,736	-2.9%	66,943,706	42.9%
Jackson	6,094,751	4,307,538	10,402,289	7,018,281	3,569,879	10,588,160	1.8%	15,160,661	69.8%
Kanabec	2,129,001	5,025,015	7,154,016	2,907,476	7,714,286	10,621,762	48.5%	21,557,745	49.3%
Kandiyohi	10,925,112	19,591,386	30,516,498	12,352,065	21,281,957	33,634,022	10.2%	50,962,122	66.0%
Kittson	3,249,845	894,604	4,144,449	3,635,915	853,489	4,489,404	8.3%	8,966,975	50.1%
Koochiching	5,471,728	9,992,866	15,464,594	5,413,349	10,441,621	15,854,970	2.5%	18,308,448	86.6%
Lac qui Parle	1,544,790	5,152,230	6,697,020	1,514,125	4,299,428	5,813,553	-13.2%	10,998,505	52.9%
Lake	11,038,131	6,362,064	17,400,195	12,661,058	8,427,319	21,088,377	21.2%	20,336,172	103.7%
Lake of the Woods	4,575,806	4,243,659	8,819,465	4,829,927	3,934,466	8,764,393	-0.6%	8,828,303	99.3%
Le Sueur	5,063,959	6,957,641	12,021,600	4,749,292	5,264,109	10,013,401	-16.7%	24,995,378	40.1%
Lincoln	3,711,602	1,761,188	5,472,790	3,841,056	2,496,529	6,337,585	15.8%	8,164,273	77.6%
Lyon	9,076,031	3,647,534	12,723,565	9,663,926	3,348,084	13,012,010	2.3%	18,252,174	71.3%
Mahnomen	3,855,333	225,577	4,080,910	2,667,258	1,009,466	3,676,724	-9.9%	11,197,941	32.8%
Marshall	2,606,785	6,169,741	8,776,526	2,274,239	5,621,333	7,895,572	-10.0%	13,232,456	59.7%
Martin	6,794,748	1,031,981	7,826,729	6,215,348	2,263,874	8,479,222	8.3%	20,268,022	41.8%
McLeod	18,165,139	9,472,465	27,637,604	19,061,876	9,568,685	28,630,561	3.6%	37,740,938	75.9%

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	2013 General Fund Unrestricted Fund Balance	2013 Special Revenue Funds Unrestricted Fund Balance	2013 Total Unrestricted Fund Balance	2014 General Fund Unrestricted Fund Balance	2014 Special Revenue Funds Unrestricted Fund Balance	2014 Total Unrestricted Fund Balance	2013/2014 Percent Change	Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Meeker	$6,684,246	$8,623,428	$15,307,674	$6,460,808	$10,600,068	$17,060,876	-11.5%	$23,507,481	72.6%
Mille Lacs	5,184,497	6,165,579	11,350,076	5,666,332	6,931,671	12,598,003	11.0%	30,049,398	41.9%
Morrison	7,722,876	10,642,697	18,365,573	7,927,105	10,174,944	18,102,049	-1.4%	33,207,818	54.5%
Mower	23,302,058	10,353,267	33,655,325	24,514,149	9,875,387	34,389,536	2.2%	31,423,559	109.4%
Murray	3,684,146	2,867,110	6,551,256	4,122,754	2,580,091	6,702,845	2.3%	11,526,665	58.2%
Nicollet	10,949,443	10,043,342	20,992,785	11,719,498	10,606,208	22,325,706	6.3%	32,600,121	68.5%
Nobles	7,225,728	4,392,733	11,618,461	6,694,551	6,794,948	13,489,499	16.1%	21,340,221	63.2%
Norman	3,228,725	604,148	3,832,873	3,344,649	775,993	4,120,642	7.5%	9,634,714	42.8%
Olmsted	38,117,817	37,593,041	75,710,858	40,105,928	43,225,109	83,331,037	10.1%	133,781,461	62.3%
Otter Tail	17,375,184	20,665,910	38,041,094	18,567,500	17,177,752	35,745,252	-6.0%	53,094,585	67.3%
Pennington	4,446,529	5,436,372	9,882,901	4,428,716	5,568,713	9,997,429	1.2%	16,937,392	59.0%
Pine	1,170,024	2,838,330	4,008,354	2,541,390	1,136,502	3,677,892	-8.2%	32,260,821	11.4%
Pipestone	4,786,492	3,317,558	8,104,050	5,140,277	3,099,202	8,239,479	1.7%	9,788,853	84.2%
Polk	14,259,786	11,673,056	25,932,842	22,440,638	7,503,809	29,944,447	15.5%	44,166,190	67.8%
Pope	2,622,753	4,075,890	6,698,643	3,636,323	4,781,009	8,417,332	25.7%	13,471,142	62.5%
Ramsey	207,234,457	9,213,010	216,447,467	208,933,461	19,179,902	228,113,363	5.4%	516,404,772	44.2%
Red Lake	3,178,007	2,431,694	5,609,701	2,915,197	2,470,983	5,386,180	-4.0%	5,819,022	92.6%
Redwood	12,104,273	4,451,703	16,555,976	10,869,901	4,443,175	15,313,076	7.5%	14,605,303	104.8%
Renville	9,682,577	5,642,276	15,324,853	10,380,458	7,203,162	17,583,620	14.7%	24,241,351	72.5%
Rice	11,710,347	11,765,404	23,475,751	14,750,987	11,817,167	26,568,154	13.2%	40,145,394	66.2%
Rock	4,863,201	1,736,708	6,599,909	3,513,856	486,942	4,000,798	-39.4%	10,629,590	37.6%
Roseau	5,090,685	3,340,561	8,431,246	5,282,495	4,793,836	10,076,331	19.5%	14,759,493	68.3%
Saint Louis	55,840,254	60,868,453	116,708,707	59,846,008	59,285,334	119,131,342	2.1%	218,599,081	54.5%
Scott	28,018,724	1,600,082	29,618,806	29,441,681	14,157,929	43,599,610	47.2%	87,637,061	49.8%
Sherburne	20,477,960	23,823,256	44,301,216	23,685,419	20,955,480	44,640,899	0.8%	61,697,503	72.4%
Sibley	6,327,053	8,653,488	14,980,541	6,098,388	8,513,225	14,611,613	-2.5%	21,103,406	69.2%
Stearns	24,546,177	18,104,065	42,650,242	27,750,422	17,332,115	45,082,537	5.7%	115,440,287	39.1%
Steele	9,410,299	12,275,412	21,685,711	8,998,332	10,873,050	19,871,382	-8.4%	32,006,213	62.1%
Stevens	2,608,254	4,024,236	6,632,490	3,211,837	4,476,959	7,688,796	15.9%	10,772,525	71.4%
Swift	78,230	5,692,081	5,770,311	752,748	6,134,881	6,887,629	19.4%	15,655,396	44.0%
Todd	2,297,097	5,198,410	7,495,507	1,629,081	6,251,933	7,881,014	5.1%	28,206,237	27.9%
Traverse	2,911,960	2,493,344	5,405,304	3,113,937	2,673,104	5,787,041	7.1%	8,875,569	65.2%
Wabasha	9,703,916	1,895,554	11,599,470	10,283,846	1,444,739	11,728,585	1.1%	19,955,308	58.8%
Wadena	2,759,859	5,819,630	8,579,489	3,368,884	6,434,745	9,803,629	14.3%	17,183,621	57.1%
Waseca	4,835,856	6,439,269	11,275,125	6,319,024	5,515,216	11,834,240	5.0%	19,816,776	59.7%
Washington	71,425,735	909,422	72,335,157	73,203,458	936,247	74,139,705	2.5%	149,659,254	49.5%
Watonwan	4,238,298	4,120,902	8,359,200	4,783,155	5,125,742	9,908,897	18.5%	15,303,076	64.8%
Wilkin	2,338,397	5,982,445	8,320,842	2,104,942	6,850,340	8,955,282	7.6%	12,028,097	74.5%
Winona	12,488,055	10,869,896	23,357,951	13,087,985	5,360,125	18,448,110	-21.0%	33,987,782	54.3%
Wright	30,172,233	15,867,324	46,039,557	33,410,705	17,164,101	50,574,806	9.9%	80,799,434	62.6%
Yellow Medicine	4,312,001	7,188,379	11,500,380	3,447,769	7,620,195	11,067,964	-3.8%	16,311,734	67.9%
Total	**$1,288,364,648**	**$1,128,680,648**	**$2,417,045,296**	**$1,452,355,591**	**$1,111,450,460**	**$2,563,806,051**	**6.1%**	**$4,993,635,817**	**51.3%**

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	2013 General Fund Unrestricted Fund Balance	2013 Special Revenue Funds Unrestricted Fund Balance	2013 Total Unrestricted Fund Balance	2014 General Fund Unrestricted Fund Balance	2014 Special Revenue Funds Unrestricted Fund Balance	2014 Total Unrestricted Fund Balance	2013/2014 Percent Change	Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Pine	$1,170,024	$2,838,330	$4,008,354	$2,541,390	$1,136,502	$3,677,892	-8.2%	$32,260,821	11.4%
Faribault	3,293,796	(1,425,749)	1,868,047	4,010,173	(1,110,747)	2,899,426	55.2%	14,613,727	19.8%
Isanti	1,923,857	5,136,004	7,059,861	1,923,210	5,396,579	7,319,789	3.7%	32,349,946	22.6%
Todd	2,297,097	5,198,410	7,495,507	1,629,081	6,251,933	7,881,014	5.1%	28,206,237	27.9%
Fillmore	1,390,322	4,040,035	5,430,357	774,381	4,467,601	5,241,982	-3.5%	18,264,757	28.7%
Hennepin	173,458,289	173,150,307	346,608,596	180,064,175	185,971,038	366,035,213	5.6%	1,203,157,540	30.4%
Mahnomen	3,855,333	225,577	4,080,910	2,667,258	1,009,466	3,676,724	-9.9%	11,197,941	32.8%
Anoka	31,413,196	41,272,338	72,685,534	36,241,243	42,050,184	78,291,427	7.7%	221,237,523	35.4%
Blue Earth	11,808,979	9,111,095	20,920,074	12,237,886	10,740,544	22,978,430	9.8%	61,078,740	37.6%
Rock	4,863,201	1,736,708	6,599,909	3,513,856	486,942	4,000,798	-39.4%	10,629,590	37.6%
Stearns	24,546,177	18,104,065	42,650,242	27,750,422	17,332,115	45,082,537	5.7%	115,440,287	39.1%
Clay	5,417,605	6,934,400	12,352,005	6,886,616	9,538,115	16,424,731	33.0%	41,212,918	39.9%
Le Sueur	5,063,959	6,957,641	12,021,600	4,749,292	5,264,109	10,013,401	-16.7%	24,995,378	40.1%
Beltrami	15,958,277	11,747,041	27,705,318	17,836,953	9,253,289	27,090,242	-2.2%	66,514,888	40.7%
Carver	18,455,884	10,629,641	29,085,525	20,025,896	11,808,894	31,834,790	9.5%	78,093,091	40.8%
Martin	6,794,748	1,031,981	7,826,729	6,215,348	2,263,874	8,479,222	8.3%	20,268,022	41.8%
Mille Lacs	5,184,497	6,165,579	11,350,076	5,666,332	6,931,671	12,598,003	11.0%	30,049,398	41.9%
Norman	3,228,725	604,148	3,832,873	3,344,649	775,993	4,120,642	7.5%	9,634,714	42.8%
Itasca	5,691,932	23,906,466	29,598,398	2,088,513	26,653,223	28,741,736	-2.9%	66,943,706	42.9%
Cottonwood	5,887,403	1,050,425	6,937,828	4,802,126	987,935	5,790,061	-16.5%	13,295,549	43.5%
Swift	78,230	5,692,081	5,770,311	752,748	6,134,881	6,887,629	19.4%	15,655,396	44.0%
Ramsey	207,234,457	9,213,010	216,447,467	208,933,461	19,179,902	228,113,363	5.4%	516,404,772	44.2%
Carlton	10,716,245	6,584,891	17,301,136	10,027,069	10,490,930	20,517,999	18.6%	42,508,532	48.3%
Kanabec	2,129,001	5,025,015	7,154,016	2,907,476	7,714,286	10,621,762	48.5%	21,557,745	49.3%
Washington	71,425,735	909,422	72,335,157	73,203,458	936,247	74,139,705	2.5%	149,659,254	49.5%
Scott	28,018,724	1,600,082	29,618,806	29,441,681	14,157,929	43,599,610	47.2%	87,637,061	49.8%
Kittson	3,249,845	894,604	4,144,449	3,635,915	853,489	4,489,404	8.3%	8,966,975	50.1%
Becker	5,680,087	11,923,559	17,603,646	6,652,917	13,448,793	20,101,710	14.2%	39,864,801	50.4%
Lac qui Parle	1,544,790	5,152,230	6,697,020	1,514,125	4,299,428	5,813,553	-13.2%	10,998,505	52.9%
Crow Wing	13,030,417	17,731,953	30,762,370	13,849,260	17,493,766	31,343,026	1.9%	58,608,966	53.5%
Winona	12,488,055	10,869,896	23,357,951	13,087,985	5,360,125	18,448,110	-21.0%	33,987,782	54.3%
Saint Louis	55,840,254	60,868,453	116,708,707	59,846,008	59,285,334	119,131,342	2.1%	218,599,081	54.5%
Morrison	7,722,876	10,642,697	18,365,573	7,927,105	10,174,944	18,102,049	-1.4%	33,207,818	54.5%
Grant	1,333,892	3,481,981	4,815,873	1,540,663	3,758,372	5,299,035	10.0%	9,411,363	56.3%
Wadena	2,759,859	5,819,630	8,579,489	3,368,884	6,434,745	9,803,629	14.3%	17,183,621	57.1%
Hubbard	8,965,293	8,464,264	17,429,557	5,908,019	9,824,302	15,732,321	-9.7%	27,402,411	57.4%
Murray	3,684,146	2,867,110	6,551,256	4,122,754	2,580,091	6,702,845	2.3%	11,526,665	58.2%
Benton	9,789,672	9,315,132	19,104,804	10,293,087	7,988,448	18,281,535	-4.3%	31,208,966	58.6%
Wabasha	9,703,916	1,895,554	11,599,470	10,283,846	1,444,739	11,728,585	1.1%	19,955,308	58.8%
Pennington	4,446,529	5,436,372	9,882,901	4,428,716	5,568,713	9,997,429	1.2%	16,937,392	59.0%
Brown	3,192,457	10,860,060	14,052,517	4,151,290	10,838,095	14,989,385	6.7%	25,246,879	59.4%
Marshall	2,606,785	6,169,741	8,776,526	2,274,239	5,621,333	7,895,572	-10.0%	13,232,456	59.7%
Waseca	4,835,856	6,439,269	11,275,125	6,319,024	5,515,216	11,834,240	5.0%	19,816,776	59.7%
Cook	8,457,604	2,214,929	10,672,533	7,919,746	2,456,454	10,376,200	-2.8%	16,961,171	61.2%
Clearwater	2,207,236	5,583,141	7,790,377	2,989,793	6,341,956	9,331,749	19.8%	15,142,521	61.6%
Chippewa	3,051,658	9,914,786	12,966,444	3,119,853	6,690,939	9,810,792	-24.3%	15,819,739	62.0%

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	2013 General Fund Unrestricted Fund Balance	2013 Special Revenue Funds Unrestricted Fund Balance	2013 Total Unrestricted Fund Balance	2014 General Fund Unrestricted Fund Balance	2014 Special Revenue Funds Unrestricted Fund Balance	2014 Total Unrestricted Fund Balance	2013/2014 Percent Change	Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Steele	$9,410,299	$12,275,412	$21,685,711	$8,998,332	$10,873,050	$19,871,382	-8.4%	$32,006,213	62.1%
Olmsted	38,117,817	37,593,041	75,710,858	40,105,928	43,225,109	83,331,037	10.1%	133,781,461	62.3%
Pope	2,622,753	4,075,890	6,698,643	3,636,323	4,781,009	8,417,332	25.7%	13,471,142	62.5%
Wright	30,172,233	15,867,324	46,039,557	33,410,705	17,164,101	50,574,806	9.9%	80,799,434	62.6%
Nobles	7,225,728	4,392,733	11,618,461	6,694,551	6,794,948	13,489,499	16.1%	21,340,221	63.2%
Watonwan	4,238,298	4,120,902	8,359,200	4,783,155	5,125,742	9,908,897	18.5%	15,303,076	64.8%
Goodhue	17,676,610	9,905,969	27,582,579	16,776,879	12,664,464	29,441,343	6.7%	45,322,230	65.0%
Traverse	2,911,960	2,493,344	5,405,304	3,113,937	2,673,104	5,787,041	7.1%	8,875,569	65.2%
Kandiyohi	10,925,112	19,591,386	30,516,498	12,352,065	21,281,957	33,634,022	10.2%	50,962,122	66.0%
Rice	11,710,347	11,765,404	23,475,751	14,750,987	11,817,167	26,568,154	13.2%	40,145,394	66.2%
Freeborn	11,559,637	8,749,886	20,309,523	10,612,757	11,051,219	21,663,976	6.7%	32,689,516	66.3%
Douglas	10,385,837	13,438,075	23,823,912	14,511,553	10,910,946	25,422,499	6.7%	37,880,240	67.1%
Otter Tail	17,375,184	20,665,910	38,041,094	18,567,500	17,177,752	35,745,252	-6.0%	53,094,585	67.3%
Polk	14,259,786	11,673,056	25,932,842	22,440,638	7,503,809	29,944,447	15.5%	44,166,190	67.8%
Yellow Medicine	4,312,001	7,188,379	11,500,380	3,447,769	7,620,195	11,067,964	-3.8%	16,311,734	67.9%
Roseau	5,090,685	3,340,561	8,431,246	5,282,495	4,793,836	10,076,331	19.5%	14,759,493	68.3%
Nicollet	10,949,443	10,043,342	20,992,785	11,719,498	10,606,208	22,325,706	6.3%	32,600,121	68.5%
Sibley	6,327,053	8,653,488	14,980,541	6,098,388	8,513,225	14,611,613	-2.5%	21,103,406	69.2%
Houston	4,114,594	8,055,735	12,170,329	4,826,694	8,991,325	13,818,019	13.5%	19,855,949	69.6%
Jackson	6,094,751	4,307,538	10,402,289	7,018,281	3,569,879	10,588,160	1.8%	15,160,661	69.8%
Big Stone	2,504,511	4,187,708	6,692,219	3,720,505	2,910,583	6,631,088	-0.9%	9,467,861	70.0%
Chisago	19,063,566	11,401,610	30,465,176	20,963,902	10,054,393	31,018,295	1.8%	44,023,350	70.5%
Lyon	9,076,031	3,647,534	12,723,565	9,663,926	3,348,084	13,012,010	2.3%	18,252,174	71.3%
Stevens	2,608,254	4,024,236	6,632,490	3,211,837	4,476,959	7,688,796	15.9%	10,772,525	71.4%
Dodge	7,446,030	7,075,142	14,521,172	8,080,392	5,782,746	13,863,138	-4.5%	19,303,113	71.8%
Sherburne	20,477,960	23,823,256	44,301,216	23,685,419	20,955,480	44,640,899	0.8%	61,697,503	72.4%
Renville	9,682,577	5,642,276	15,324,853	10,380,458	7,203,162	17,583,620	14.7%	24,241,351	72.5%
Meeker	6,684,246	8,623,428	15,307,674	6,460,808	10,600,068	17,060,876	-11.5%	23,507,481	72.6%
Wilkin	2,338,397	5,982,445	8,320,842	2,104,942	6,850,340	8,955,282	7.6%	12,028,097	74.5%
McLeod	18,165,139	9,472,465	27,637,604	19,061,876	9,568,685	28,630,561	3.6%	37,740,938	75.9%
Lincoln	3,711,602	1,761,188	5,472,790	3,841,056	2,496,529	6,337,585	15.8%	8,164,273	77.6%
Pipestone	4,786,492	3,317,558	8,104,050	5,140,277	3,099,202	8,239,479	1.7%	9,788,853	84.2%
Koochiching	5,471,728	9,992,866	15,464,594	5,413,349	10,441,621	15,854,970	2.5%	18,308,448	86.6%
Red Lake	3,178,007	2,431,694	5,609,701	2,915,197	2,470,983	5,386,180	-4.0%	5,819,022	92.6%
Aitkin	6,742,696	14,498,247	21,240,943	7,765,132	15,758,104	23,523,236	10.7%	24,532,145	95.9%
Cass	17,073,766	20,559,256	37,633,022	21,478,821	18,861,101	40,339,922	7.2%	41,090,273	98.2%
Lake of the Woods	4,575,806	4,243,659	8,819,465	4,829,927	3,934,466	8,764,393	-0.6%	8,828,303	99.3%
Lake	11,038,131	6,362,064	17,400,195	12,661,058	8,427,319	21,088,377	21.2%	20,336,172	103.7%
Redwood	12,104,273	4,451,703	16,555,976	10,869,901	4,443,175	15,313,076	7.5%	14,605,303	104.8%
Mower	23,302,058	10,353,267	33,655,325	24,514,149	9,875,387	34,389,536	2.2%	31,423,559	109.4%
Dakota	56,956,330	194,647,367	251,603,697	152,976,302	130,950,311	283,926,613	12.8%	243,129,587	116.8%
Total	**$1,288,364,648**	**$1,128,680,648**	**$2,417,045,296**	**$1,452,355,591**	**$1,111,450,460**	**$2,563,806,051**	**6.1%**	**$4,993,635,817**	**51.3%**

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.

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[10]The 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 classifications based on the definitions in the following table:

Fund Balance Reporting			
Classification		***Definition***	***Examples***
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]	• 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: 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]	• 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]	• The governing board has decided to set aside $1 million for a new city 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]	• The governing board has set aside $2 million for a county hospital, and the county manager may amend this up to $100,000; • The governing body delegates the authority to assign fund balance to the finance officer; • The 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]	

[11]GASB Statement 54, ¶ 6
[12]GASB Statement 54, ¶ 8
[13]GASB Statement 54, ¶ 10
[14]GASB Statement 54, ¶ 13
[15]GASB 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 PROJECTS 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.