

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Minnesota County Finances 2018 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for Minnesota's local public pension funds; and

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

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

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Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2018



March 31, 2020

Government Information Division
Office of the State Auditor
State of Minnesota

Deputy State Auditor

Greg Hierlinger

Staff

Kathy Docter, *Director of Government Information Division*
John Jernberg, *Research Analysis Specialist*
Christy John, *Research Analyst Intermediate*
Mark Albarado, *Management Analyst 2*
Tiffany O'Neil, *Accounting Officer*
Erin St. Cyr, *Accounting Officer*

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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 2018.¹

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, 2018, 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 2017 and 2018 unrestricted fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2018 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.

¹Two counties did not fulfill the annual financial reporting requirements. Fillmore County submitted its reporting form without an accompanying audit. The unaudited data provided by Fillmore County is included in this report for comparison purposes. OSA staff was not able to perform the standard data review because unaudited data was submitted. Red Lake County did not submit their financial reporting form or audit. The financial data for Red Lake County is not available and is not included in this report.

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Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$7.4 billion in 2018. This represents an increase of \$507.6 million, or 7.3 percent, over 2017 (pg. 5).
- Counties reported total expenditures of \$7.6 billion in 2018. This represents an increase of \$200.7 million, or 2.7 percent, over 2017 total expenditures. Between 2017 and 2018, current expenditures increased 3.4 percent to \$5.8 billion, capital outlays increased 22.5 percent to \$1.4 billion, and debt service decreased 37.6 percent to \$402.6 million (pg. 8).
- In 2018, Minnesota counties reported outstanding long-term debt of \$3.7 billion.² This represents an increase of 4.2 percent over the long-term debt reported in 2017. Of the \$3.7 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$365.5 million was other long-term debt³ (pg. 12).
- Minnesota county enterprises reported operating income of \$3.9 million in 2018. This represents an increase of 108.3 percent over the operating losses of \$46.9 million reported in 2017. County enterprises posted a net profit of \$43.0 million in 2018, an increase of 529.6 percent over the \$10.0 million net loss reported in 2017 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.8 billion in 2018. This represents an increase of 7.6 percent over 2017. The average unrestricted fund balance as a percent of current expenditures for counties was 49.3 percent in 2018 compared to 47.3 percent in 2017. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 19.6 percent (Pine County) to 160.6 percent (Lac qui Parle County) (pg. 14).

Ten-Year Trends

- Between 2009 and 2018, in actual dollars, total county revenues rose 30.7 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 6.7 percent over this period⁴ (pg. 6).
- In actual dollars, total expenditures increased 30.2 percent from 2009 to 2018. When adjusted for inflation, county expenditures increased 6.3 percent over the ten-year period (pg. 9).

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

³Counties 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 due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

⁴Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 30, 2020) setting 2009 as the base year.

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Comparison and Overview

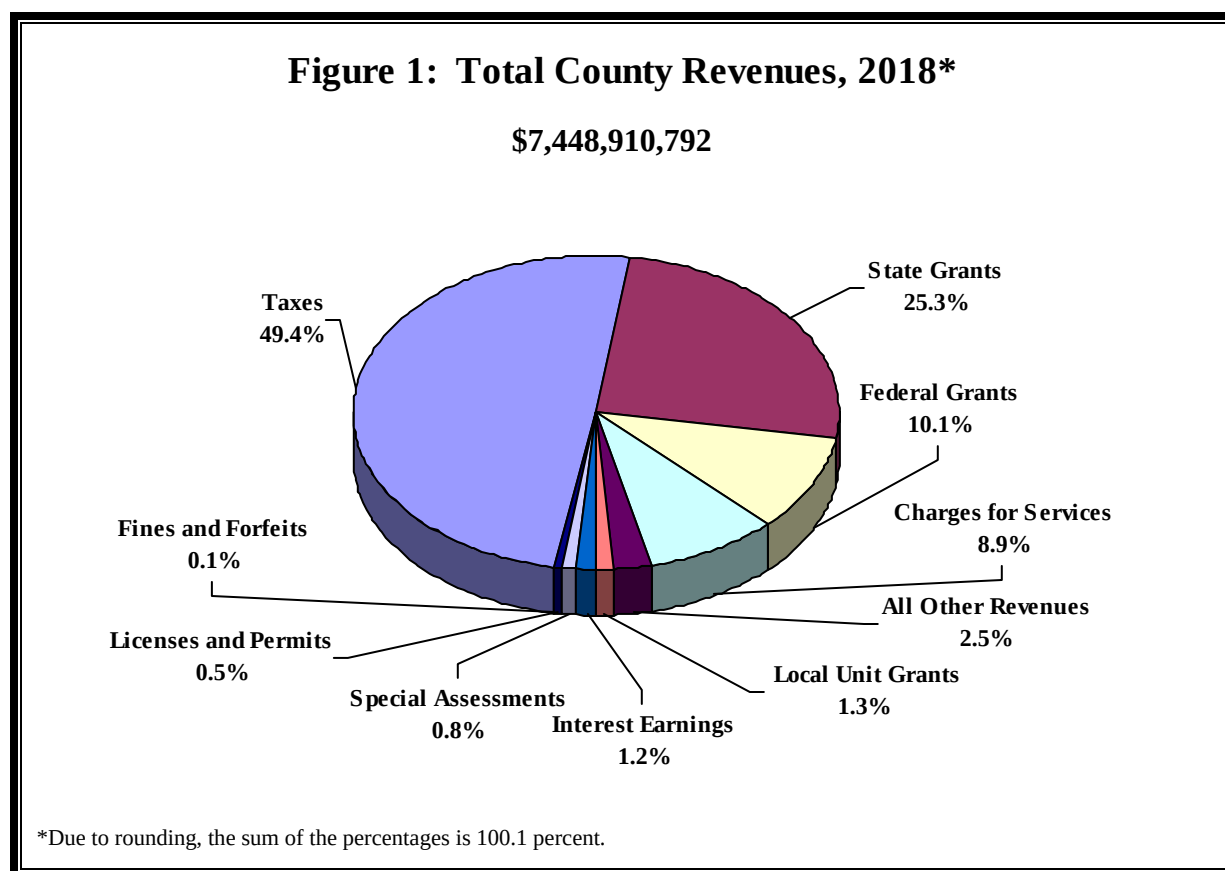
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$7.4 billion in 2018. This represents an increase of \$507.6 million, or 7.3 percent, over 2017. Revenue growth occurred in eight of the ten categories shown in Figure 1 below. The categories showing the largest increases were interest earnings (26.4 percent) and state grants (14.7 percent). The categories showing decreases were local grants (-61.4 percent) and special assessments (-1.4 percent).⁵

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2018, accounting for 84.7 percent of total revenues. The share of total revenues derived from taxes and state grants increased slightly between 2017 and 2018, while the shares of revenues derived from federal grants decreased slightly.

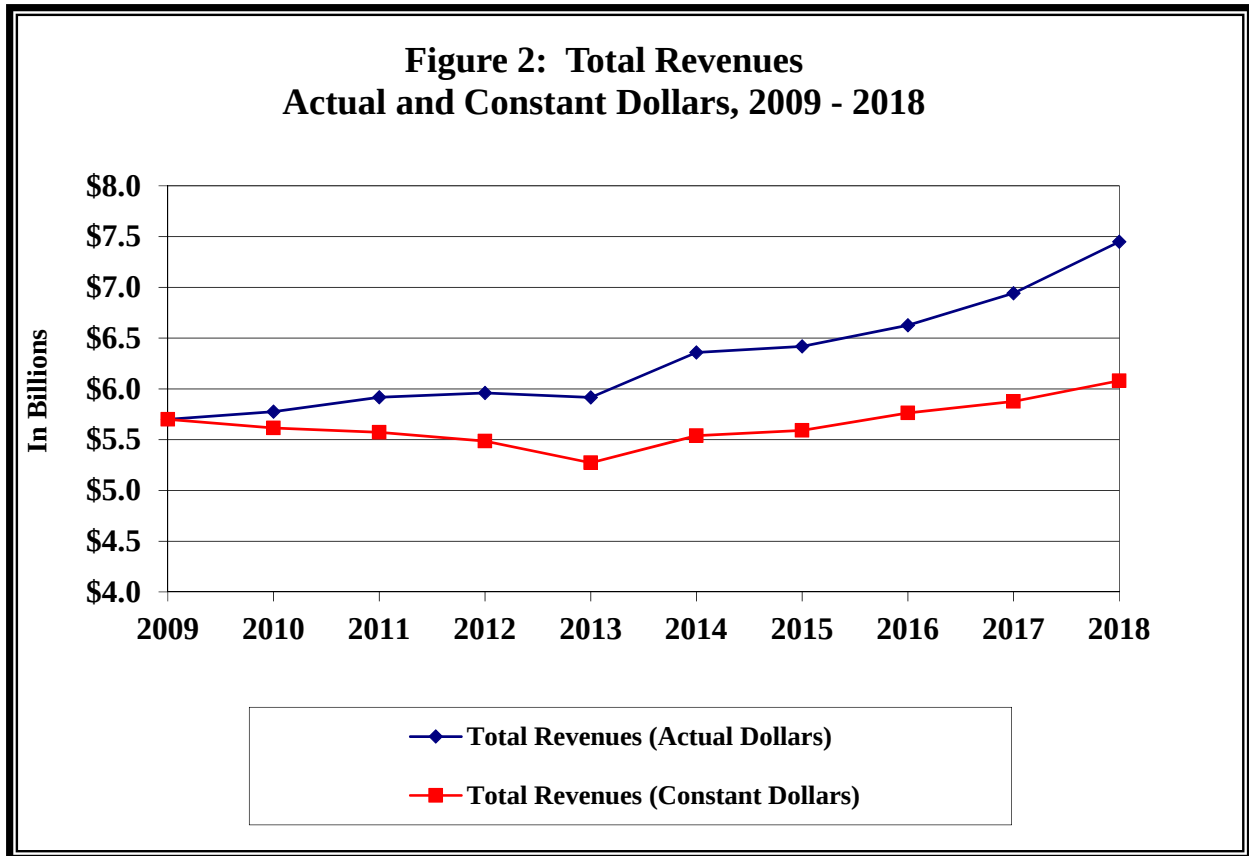
Figure 1 below shows the relative shares of total governmental revenues by source.



⁵The large decrease in local unit grants reflects the one-time 2017 distribution of assets from the dissolved Counties Transit Improvement Board (CTIB) to its members (Anoka, Dakota, Hennepin, Ramsey, and Washington Counties). The local sales tax revenue from these counties that previously flowed to the CTIB now stay with the individual counties. This shift contributed to a \$356.9 million, or 10.7 percent, increase in revenues from taxes.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2009 to 2018. In actual dollars, total county revenues rose 30.7 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 6.7 percent over this period.⁶



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 2009 and 2018, the share of total revenues derived from taxes increased from 44.7 percent to 49.4 percent, while the share of total revenues derived from state grants decreased from 25.4 percent to 25.3 percent, federal grants decreased from 12.5 percent to 10.1 percent, and charges for services decreased from 9.2 percent to 8.9 percent.

⁶Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 30, 2020) setting 2009 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2009 and 2018.

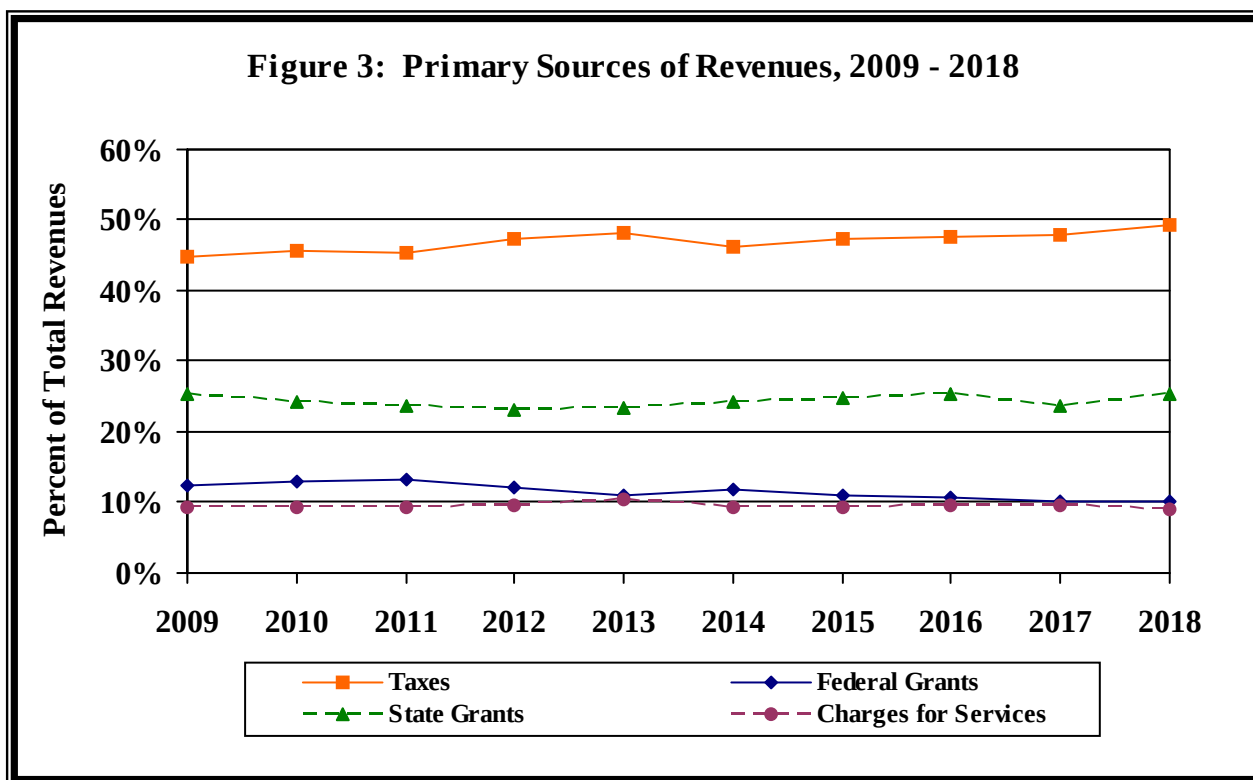


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2009 - 2018

Revenues	2009*	2013*	2014*	2018*	2009 - 13 5-Year Change	2014 - 18 5-Year Change	10-Year Change
Taxes	\$2,546,782,240	\$2,548,326,917	\$2,560,311,823	\$3,001,536,508	0.1%	17.2%	17.9%
Special Assessments	41,317,736	48,115,057	43,725,146	49,313,367	16.5%	12.8%	19.4%
Licenses and Permits	26,067,258	28,218,194	29,088,969	31,592,445	8.3%	8.6%	21.2%
Federal Grants	712,694,556	573,446,772	652,298,715	612,416,169	-19.5%	-6.1%	-14.1%
State Grants	1,445,667,886	1,227,519,630	1,347,021,219	1,536,381,528	-15.1%	14.1%	6.3%
Local Unit Grants	99,174,664	146,895,386	144,293,320	80,108,896	48.1%	-44.5%	-19.2%
Charges for Services	523,650,262	543,774,994	517,163,101	538,083,408	3.8%	4.0%	2.8%
Fines and Forfeits	8,505,466	6,855,429	6,569,332	6,774,676	-19.4%	3.1%	-20.3%
Interest Earnings	66,293,476	-17,445,473	71,342,757	73,048,253	-126.3%	-2.4%	10.2%
All Other Revenues	229,814,119	166,581,457	167,838,921	150,776,501	-27.5%	-10.2%	-34.4%
Total Revenues	\$5,699,967,663	\$5,272,288,362	\$5,539,653,304	\$6,080,031,751	-7.5%	9.8%	6.7%

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

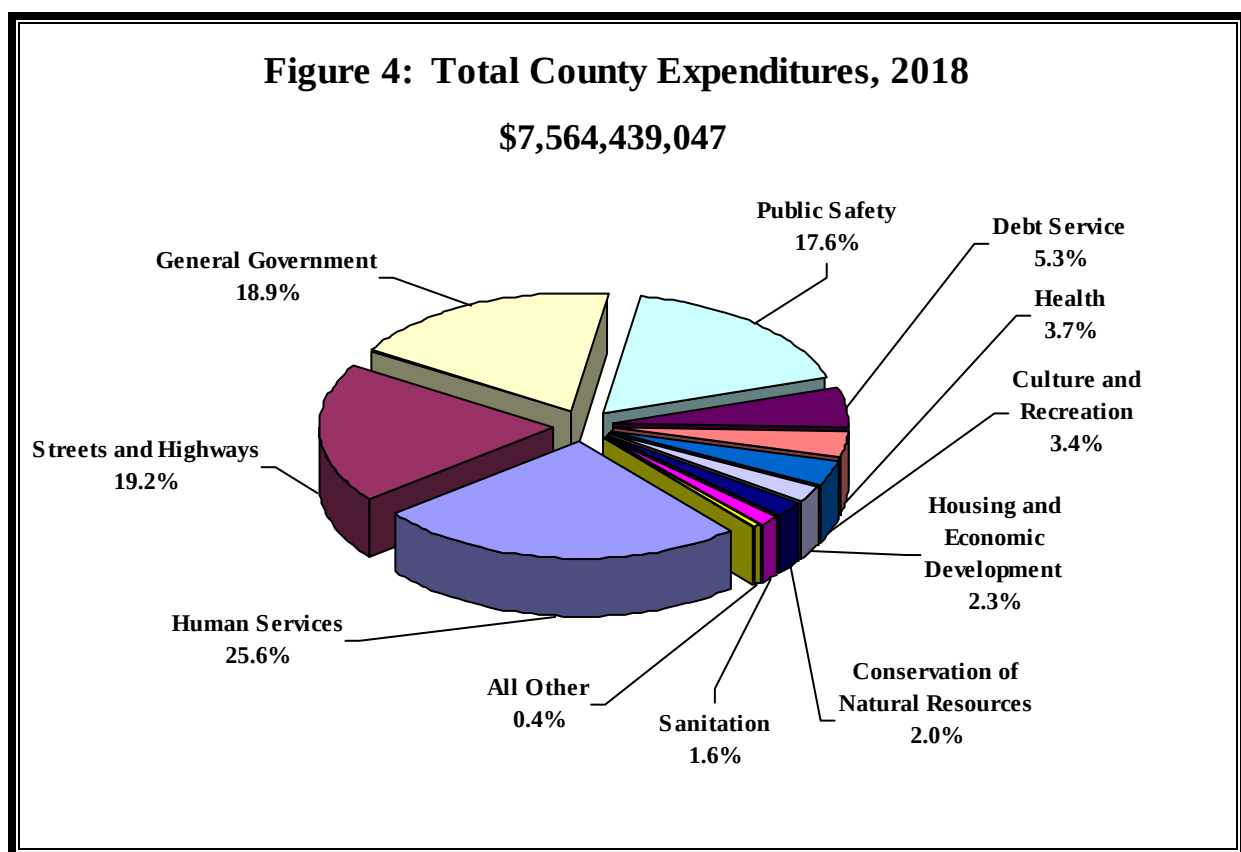
Governmental Fund Expenditures

Current-Year Trends

Counties reported total expenditures of \$7.6 billion in 2018. This represents an increase of \$200.7 million, or 2.7 percent, over 2017 total expenditures. 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 2017 and 2018, current expenditures increased 3.4 percent to \$5.8 billion, capital outlays increased 22.5 percent to \$1.4 billion, and debt service decreased 37.6 percent to \$402.6 million.

All but two of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were all other expenditures (31.2 percent) and general government (14.4 percent). Counties spent less on debt service (37.6 percent) and housing and economic development (-17.6 percent).⁷ See Table 1 on page 17 for greater detail.

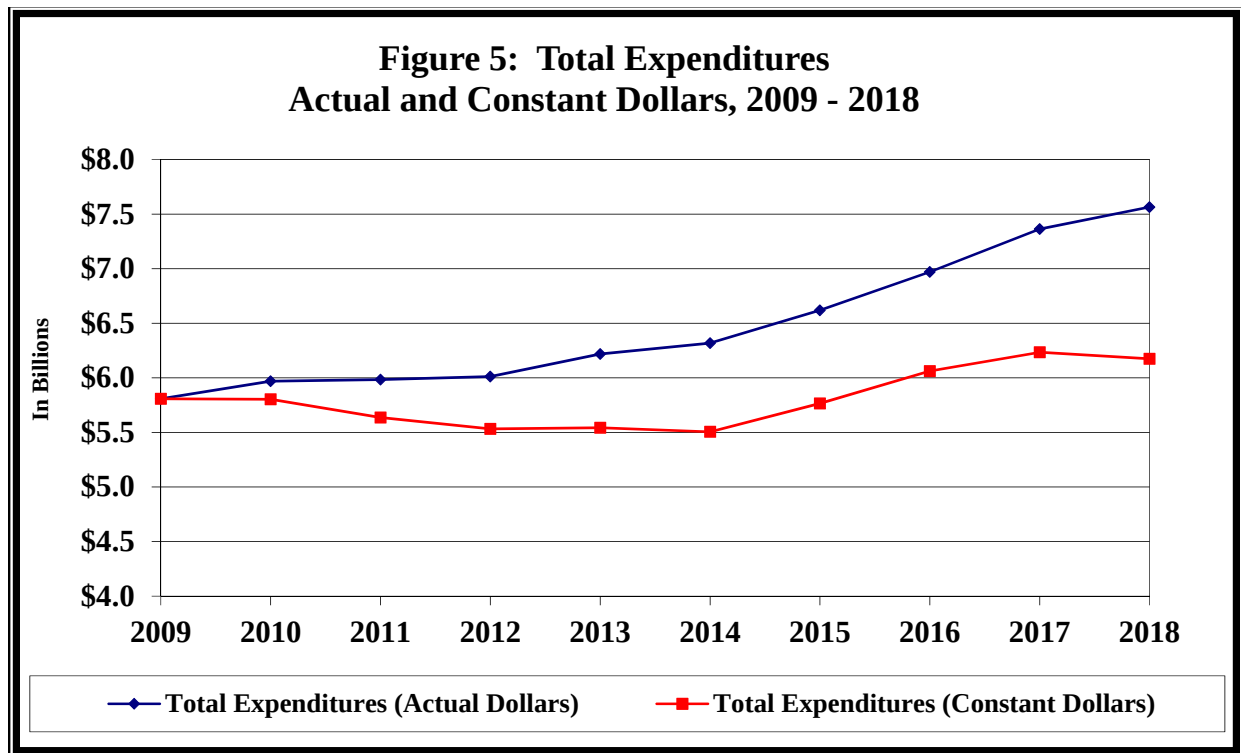
Figure 4 below shows the relative shares of total county expenditures by function.



⁷The large decrease in debt service payments between 2017 and 2018 reflects, in part, significant principal payments in 2017 resulting from the issuance of refunding bonds and subsequent payment of existing higher interest debt in Anoka, Hennepin, and Washington Counties that was not repeated in 2018.

Ten-Year Trends

In actual dollars, total expenditures increased 30.2 percent from 2009 to 2018. When adjusted for inflation, county expenditures increased 6.3 percent over the ten-year period.⁸ Figure 5 below illustrates trends in total county expenditures from 2009 to 2018 using actual and constant dollars. A comparison of the two five-year periods of 2009 to 2013 and 2014 to 2018 reveals a significant reversal during the most recent period. From 2009 to 2013, inflation-adjusted total expenditures decreased 4.6 percent, while from 2014 to 2018, inflation-adjusted total expenditures increased 12.2 percent.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, streets and highways, general government, and public safety expenditures. In 2018, these four expenditure categories accounted for 81.2 percent of all county expenditures.

In constant dollars, general government increased 18.4 percent, streets and highways increased 15.5 percent, public safety increased 2.8 percent, and human services expenditures increased 2.4 percent between 2009 and 2018.

⁸Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 30, 2020) setting 2009 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2009 and 2018. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

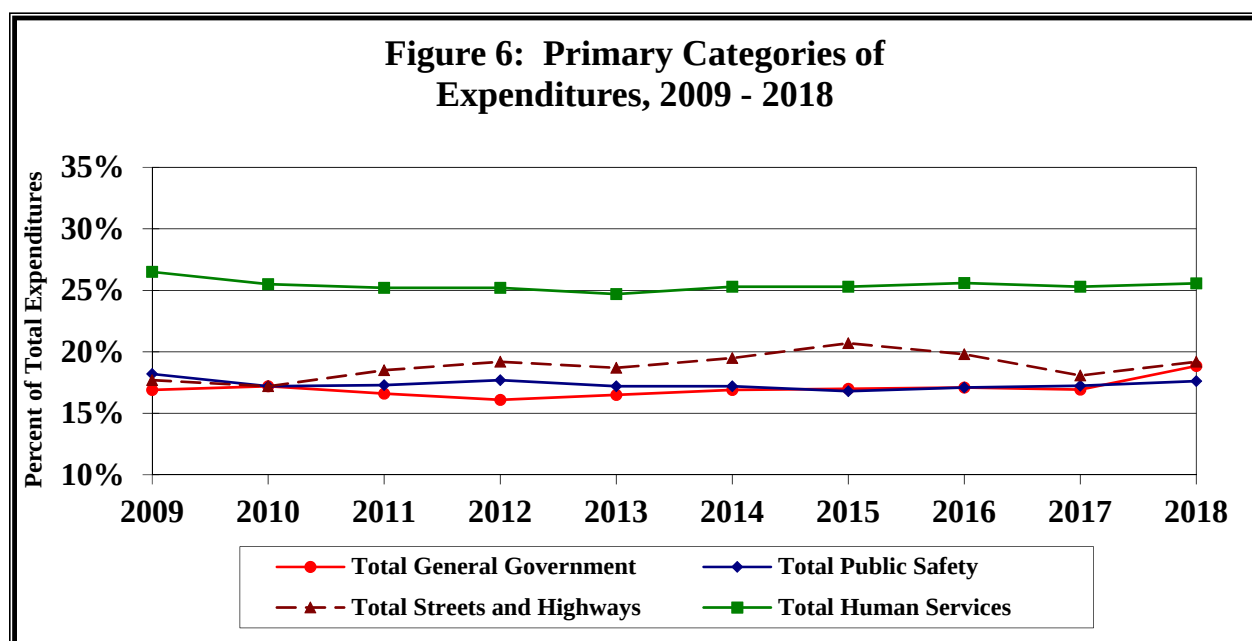


Table 2a: County Expenditures Summary (Constant Dollars), 2009 - 2018

Expenditures	2009*	2013*	2014*	2018*	2009 - 13 5-Year Change	2014 - 18 5-Year Change	10-Year Change
General Government	\$983,358,974	\$913,726,929	\$931,296,622	\$1,164,015,418	-7.1%	25.0%	18.4%
Public Safety	1,057,795,143	954,597,855	944,577,049	1,087,835,135	-9.8%	15.2%	2.8%
Streets and Highways	1,026,201,422	1,033,663,086	1,076,039,639	1,185,435,252	0.7%	10.2%	15.5%
Sanitation	87,530,721	79,929,893	85,093,755	100,798,114	-8.7%	18.5%	15.2%
Human Services	1,541,247,039	1,370,329,338	1,390,762,835	1,578,768,452	-11.1%	13.5%	2.4%
Health	261,523,195	257,719,274	252,284,574	226,627,460	-1.5%	-10.2%	-13.3%
Culture and Recreation	227,010,126	216,787,886	197,926,864	211,234,295	-4.5%	6.7%	-6.9%
Cons. of Natural Resources	84,626,430	88,889,100	92,152,711	125,539,409	5.0%	36.2%	48.3%
Housing and Econ. Dev.	153,418,528	199,509,184	152,090,141	138,931,113	30.0%	-8.7%	-9.4%
All Other	55,919,908	20,495,307	29,186,290	26,506,779	-63.3%	-9.2%	-52.6%
Total Debt Service	329,288,770	406,415,240	353,742,435	328,638,063	23.4%	-7.1%	-0.2%
Total Expenditures	\$5,807,920,256	\$5,542,063,091	\$5,505,152,913	\$6,174,329,491	-4.6%	12.2%	6.3%
Total Current Expenditures	\$4,544,405,027	\$4,347,797,291	\$4,350,931,797	\$4,718,787,833	-4.3%	8.5%	3.8%
Total Capital Outlay	934,226,459	787,850,560	800,478,681	1,126,903,595	-15.7%	40.8%	20.6%
Total Debt Service	329,288,770	406,415,240	353,742,435	328,638,063	23.4%	-7.1%	-0.2%
Total Expenditures	\$5,807,920,256	\$5,542,063,091	\$5,505,152,913	\$6,174,329,491	-4.6%	12.2%	6.3%

*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 2017 and 2018, capital outlays increased \$253.4 million, or 22.5 percent, to total \$1.4 billion.

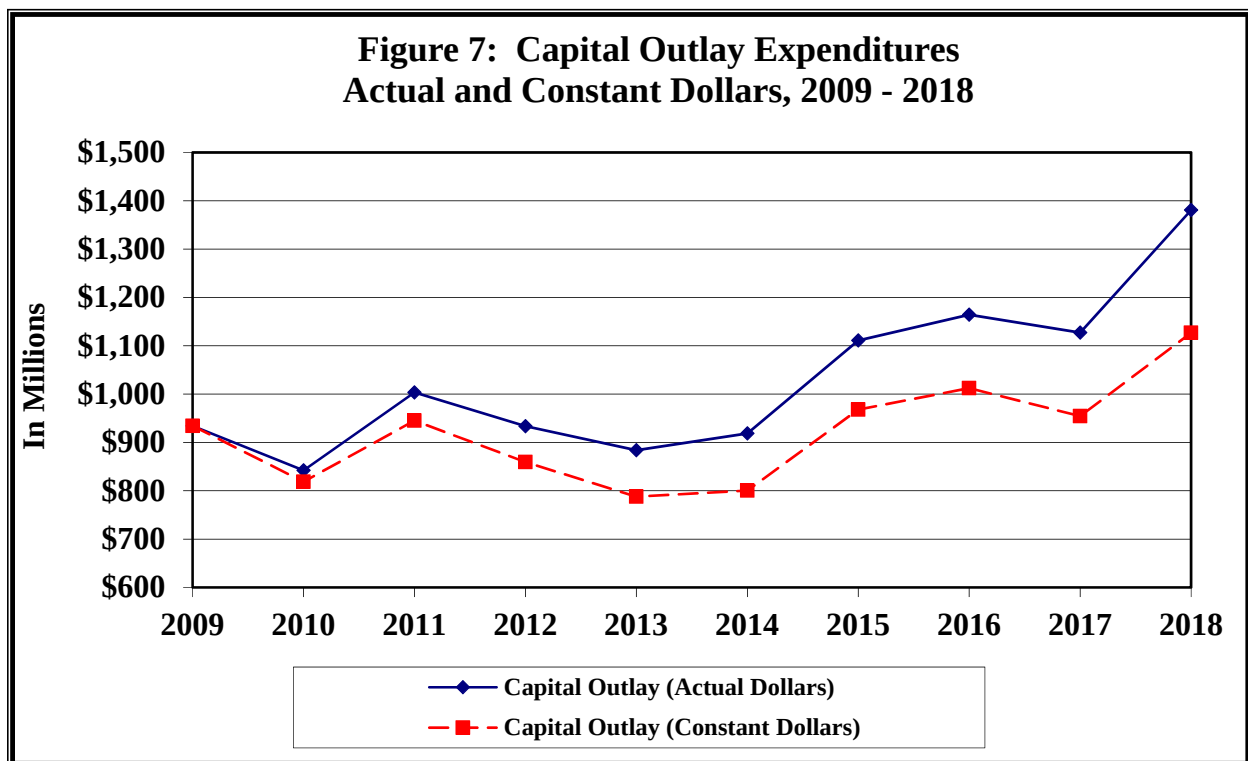
The largest category of capital outlay expenditures in 2018 was streets and highways, which represented 67.4 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 16.4 percent and 6.7 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2017 and 2018, the largest dollar increase in capital outlay expenditures was \$110.7 million for streets and highways.

Ten-Year Trends

In actual dollars, capital outlay expenditures increased 47.8 percent from 2009 to 2018. When adjusted for inflation, capital outlay expenditures increased 20.6 percent over this period. A comparison of the two five-year periods of 2009 to 2013 and 2014 to 2018 reveals a significant reversal during the most recent period. From 2009 to 2013, inflation-adjusted capital outlay expenditures decreased 15.7 percent, while from 2014 to 2018, inflation-adjusted capital outlay expenditures increased 40.8 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2009 to 2018.



Outstanding Long-Term Indebtedness

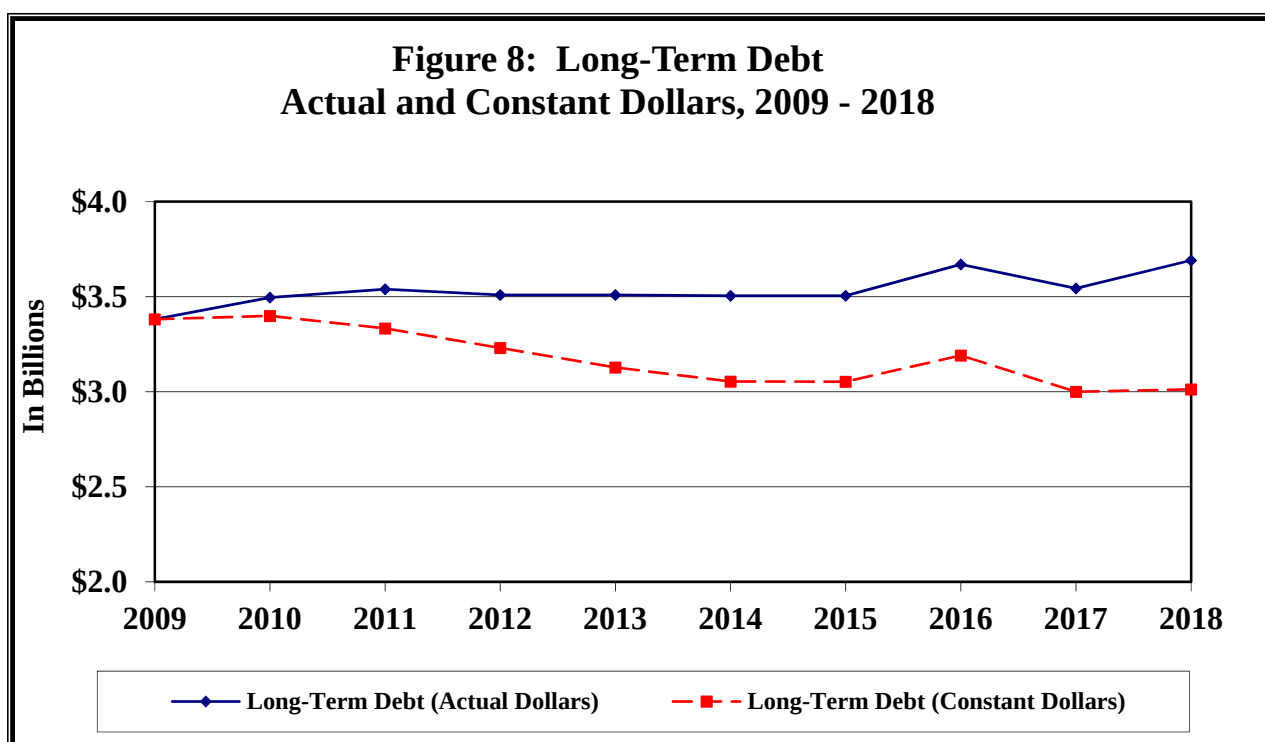
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2018, Minnesota counties reported outstanding long-term debt of \$3.7 billion.⁹ This represents an increase of 4.2 percent over the long-term debt reported in 2017. Of the \$3.7 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$365.5 million was other long-term debt.¹⁰

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 9.2 percent from 2009 to 2018. When adjusted for inflation, outstanding long-term indebtedness decreased 10.9 percent over this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2009 to 2018.



⁹Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

¹⁰Counties 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 due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

Public Service Enterprises

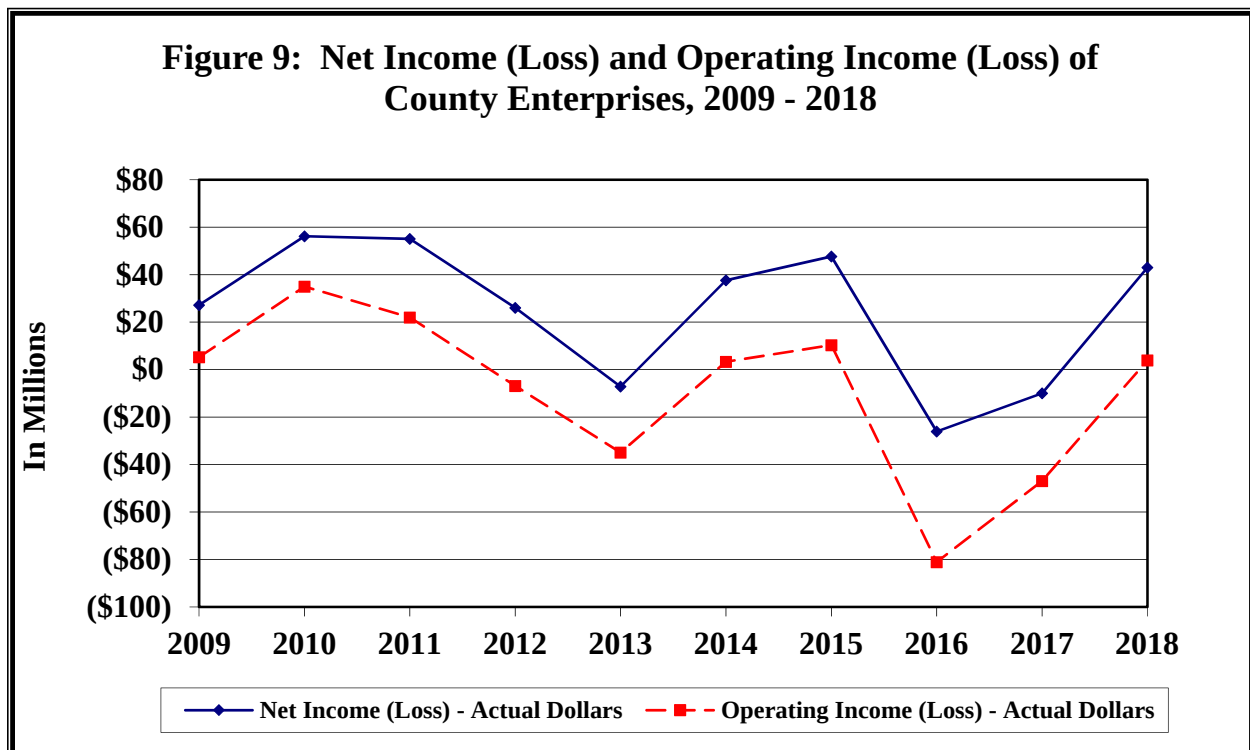
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information than governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. Many public enterprises, however, do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and nonoperating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are economic development authorities and sanitation.

Current-Year Trends

Minnesota county enterprises reported operating income of \$3.9 million in 2018. This represents an increase of 108.3 percent over the operating losses of \$46.9 million reported in 2017. County enterprises posted a net profit of \$43.0 million in 2018, an increase of 529.6 percent over the \$10.0 million net loss reported in 2017. The significant changes in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2018, the HCMC posted an operating income of \$7.4 million and a net income of \$2.9 million, compared to an operating loss of \$28.3 million and a net loss of \$21.4 million in 2017. Increases in net charges for services and grants contributed to the improvement in HCMC's operating income and net income.

Ten-Year Trends

Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2009 to 2018.

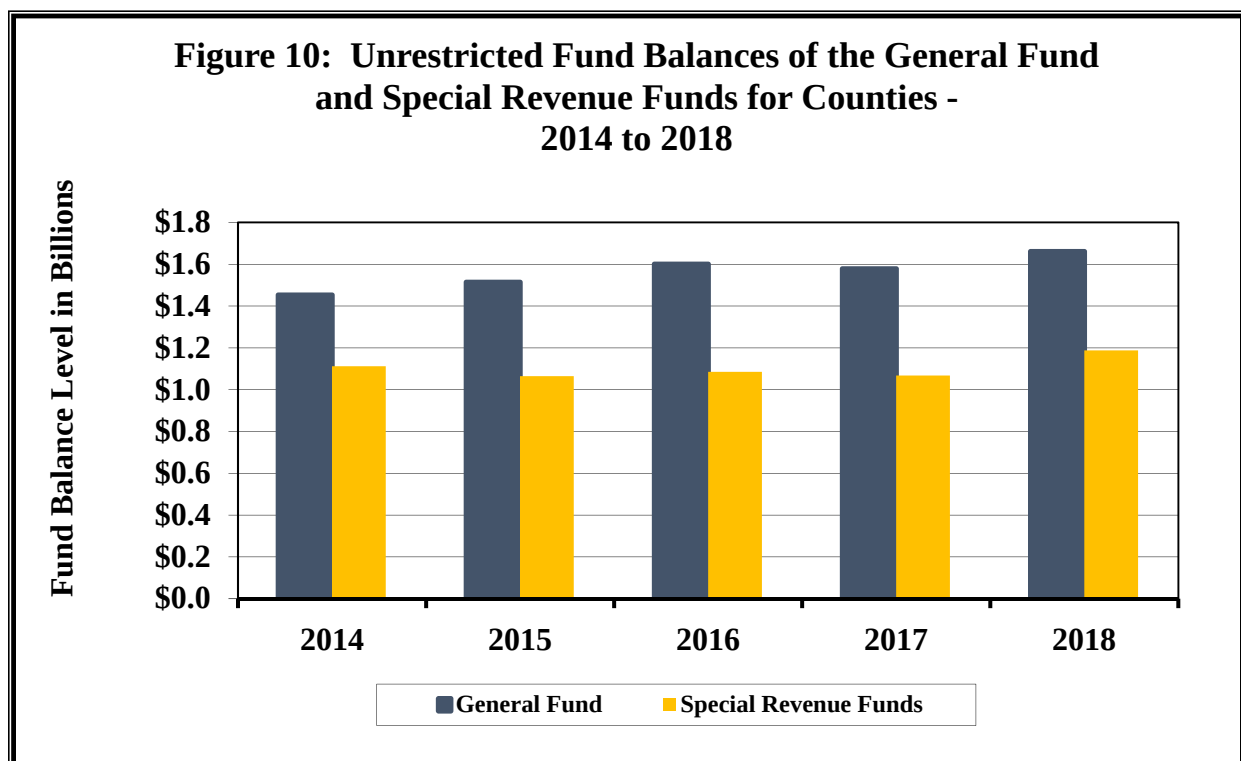


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.8 billion in 2018. This represents an increase of 7.6 percent over 2017. 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 49.3 percent in 2018 compared to 47.3 percent in 2017. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 19.6 percent (Pine County) to 160.6 percent (Lac qui Parle 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).¹¹ 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.¹² 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.



¹¹Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

¹²The 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

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2014 through 2018

	2014		2015		2016		2017		2018		2017/2018 % Increase [Decrease]	5-Year Change
Population (2018 Population Estimates) ^[1]	5,453,218		5,485,238		5,528,630		5,577,487		5,629,416		0.9%	3.2%
Net Taxable Tax Capacity	\$6,328,955,173		\$5,953,007,406		\$6,173,183,874		\$6,417,365,183		\$6,758,359,924		5.3%	6.8%
2017 Tax Levy (Payable 2018)	2,550,772,121		2,618,730,520		2,729,757,512		2,833,257,919		2,956,217,273		4.3%	15.9%
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$2,938,511,891	46.2%	\$3,039,795,852	47.4%	\$3,150,598,760	47.5%	\$3,320,400,533	47.8%	\$3,677,312,653	49.4%	10.7%	25.1%
Special Assessments	50,184,068	0.8%	54,637,783	0.9%	56,227,357	0.8%	61,297,799	0.9%	60,415,946	0.8%	-1.4%	20.4%
Licenses and Permits	33,385,887	0.5%	35,153,227	0.5%	37,820,871	0.6%	38,428,937	0.6%	38,705,276	0.5%	0.7%	15.9%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	159,737,223	2.5%	133,614,820	2.1%	104,636,699	1.6%	96,163,592	1.4%	98,116,711	1.3%	2.0%	-38.6%
Human Services	434,348,705	6.8%	429,691,657	6.7%	463,260,710	7.0%	478,123,510	6.9%	513,259,881	6.9%	7.3%	18.2%
Disaster	17,661,467	0.3%	15,462,753	0.2%	12,350,768	0.2%	10,718,235	0.2%	9,147,444	0.1%	-14.7%	-48.2%
All Other	136,906,544	2.2%	127,591,881	2.0%	127,991,870	1.9%	124,077,276	1.8%	129,773,594	1.7%	4.6%	-5.2%
Total Federal Grants	748,653,939	11.8%	706,361,111	11.0%	708,240,047	10.7%	709,082,613	10.2%	750,297,630	10.1%	5.8%	0.2%
State Grants												
Market Value Credit	13,288,693	0.2%	22,635,455	0.4%	22,125,376	0.3%	22,447,558	0.3%	22,432,469	0.3%	-0.1%	68.8%
County Program Aid	206,312,840	3.2%	210,029,331	3.3%	208,519,203	3.1%	208,043,991	3.0%	233,808,366	3.1%	12.4%	13.3%
Disparity Reduction Aid	9,658,965	0.2%	9,675,434	0.2%	13,631,718	0.2%	9,433,882	0.1%	9,656,530	0.1%	2.4%	0.0%
Streets and Highways	678,066,434	10.7%	683,943,955	10.7%	714,449,408	10.8%	675,567,773	9.7%	824,009,337	11.1%	22.0%	21.5%
Human Services	372,241,743	5.9%	401,003,990	6.2%	437,027,991	6.6%	427,441,292	6.2%	447,004,977	6.0%	4.6%	20.1%
PERA Aid	7,918,783	0.1%	8,217,447	0.1%	8,690,511	0.1%	8,208,521	0.1%	9,468,943	0.1%	15.4%	19.6%
Police Aid	19,382,484	0.3%	20,359,557	0.3%	21,459,025	0.3%	22,194,404	0.3%	23,488,238	0.3%	5.8%	21.2%
All Other	239,128,414	3.8%	231,563,609	3.6%	248,605,372	3.8%	267,029,323	3.8%	312,418,834	4.2%	17.0%	30.6%
Total State Grants	1,545,998,356	24.3%	1,587,428,778	24.7%	1,674,508,604	25.3%	1,640,366,744	23.6%	1,882,287,694	25.3%	14.7%	21.8%
Local Unit Grants	165,607,811	2.6%	149,867,725	2.3%	128,705,671	1.9%	254,457,834	3.7%	98,144,886	1.3%	-61.4%	-40.7%
Total Intergovernmental Revenues	\$2,460,260,106	38.7%	\$2,443,657,614	38.1%	\$2,511,454,322	37.9%	\$2,603,907,191	37.5%	\$2,730,730,210	36.7%	4.9%	11.0%
Charges for Services	593,556,577	9.3%	605,634,380	9.4%	630,143,945	9.5%	657,241,052	9.5%	659,229,338	8.9%	0.3%	11.1%
Fines and Forfeits	7,539,730	0.1%	8,645,320	0.1%	9,186,491	0.1%	8,248,000	0.1%	8,299,949	0.1%	0.6%	10.1%
Interest Earnings	81,881,253	1.3%	43,780,322	0.7%	46,401,554	0.7%	70,820,185	1.0%	89,494,585	1.2%	26.4%	9.3%
All Other Revenues	192,631,484	3.0%	187,370,123	2.9%	184,925,485	2.8%	180,945,918	2.6%	184,722,835	2.5%	2.1%	-4.1%
Total Revenues	\$6,357,950,996	100.0%	\$6,418,674,621	100.0%	\$6,626,758,785	100.0%	\$6,941,289,615	100.0%	\$7,448,910,792	100.0%	7.3%	17.2%
Other Financing Sources												
Borrowing												
Bonds Issued	421,078,072		278,853,234		621,785,587		644,279,681		486,454,958			
Other Long-Term Debt	5,997,142		19,856,872		10,803,781		18,969,314		7,953,099			
Short-Term Debt	-		-		-		-		-			
Total Borrowing	427,075,214		298,710,106		632,589,368		663,248,995		494,408,057			
Other Sources	7,736,435		6,667,745		5,119,665		15,095,427		21,696,005			
Transfers From												
- Enterprise Funds	8,673,910		11,741,206		10,037,710		5,419,477		10,065,574			
- Governmental Funds	182,917,709		265,955,867		185,044,311		191,462,777		272,173,010			
Total Revenues and Other Financing Sources	\$6,984,354,264		\$7,001,749,545		\$7,459,549,839		\$7,816,516,291		\$8,247,253,438			

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, 2014 through 2018

		2014		2015		2016		2017		2018		2017/2018	
EXPENDITURES		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	5-Year
												[Decrease]	Change
General Government	- Current Expenditures	\$967,521,432	15.3%	\$1,006,101,253	15.2%	\$1,095,543,102	15.7%	\$1,111,068,784	15.1%	\$1,199,837,849	15.9%	8.0%	24.0%
	- Capital Outlay	101,342,982	1.6%	117,800,137	1.8%	98,380,975	1.4%	135,639,792	1.8%	226,247,962	3.0%	66.8%	123.2%
	Total General Government	1,068,864,414	16.9%	1,123,901,390	17.0%	1,193,924,077	17.1%	1,246,708,576	16.9%	1,426,085,811	18.9%	14.4%	33.4%
Public Safety	- Sheriff	544,357,328	8.6%	540,629,396	8.2%	555,849,731	8.0%	578,284,782	7.9%	618,773,834	8.2%	7.0%	13.7%
	- Corrections	448,104,112	7.1%	481,122,889	7.3%	507,294,918	7.3%	524,136,530	7.1%	531,816,169	7.0%	1.5%	18.7%
	- All Other	55,459,862	0.9%	52,143,381	0.8%	78,492,681	1.1%	79,491,563	1.1%	89,034,846	1.2%	12.0%	60.5%
	- Capital Outlay	36,185,276	0.6%	37,593,483	0.6%	49,189,336	0.7%	87,458,947	1.2%	93,129,191	1.2%	6.5%	157.4%
	Total Public Safety	1,084,106,578	17.2%	1,111,489,149	16.8%	1,190,826,666	17.1%	1,269,371,822	17.2%	1,332,754,040	17.6%	5.0%	22.9%
Streets and Highways	- Administration	56,640,542	0.9%	61,096,729	0.9%	63,029,313	0.9%	56,767,630	0.8%	71,925,937	1.0%	26.7%	27.0%
	- Maintenance	438,019,770	6.9%	416,361,526	6.3%	428,214,455	6.1%	454,317,395	6.2%	449,609,420	5.9%	-1.0%	2.6%
	- Capital Outlay	740,328,038	11.7%	889,851,682	13.4%	891,213,867	12.8%	820,050,667	11.1%	930,792,822	12.3%	13.5%	25.7%
	Total Streets and Highways	1,234,988,350	19.5%	1,367,309,937	20.7%	1,382,457,635	19.8%	1,331,135,692	18.1%	1,452,328,179	19.2%	9.1%	17.6%
Sanitation	- Current Expenditures	94,449,722	1.5%	94,096,526	1.4%	98,533,714	1.4%	102,187,168	1.4%	105,693,116	1.4%	3.4%	11.9%
	- Capital Outlay	3,213,777	0.1%	6,370,004	0.1%	5,353,545	0.1%	12,223,082	0.2%	17,799,029	0.2%	45.6%	453.8%
	Total Sanitation	97,663,499	1.5%	100,466,530	1.5%	103,887,259	1.5%	114,410,250	1.6%	123,492,145	1.6%	7.9%	26.4%
Human Services	- Income Maintenance	491,018,938	7.8%	517,719,671	7.8%	509,832,654	7.3%	522,769,171	7.1%	550,521,144	7.3%	5.3%	12.1%
	- Social Services	1,047,284,122	16.6%	1,078,964,837	16.3%	1,167,104,789	16.7%	1,217,295,366	16.5%	1,260,401,247	16.7%	3.5%	20.3%
	- All Other	50,653,508	0.8%	64,610,962	1.0%	99,377,684	1.4%	114,559,419	1.6%	103,563,688	1.4%	-9.6%	104.5%
	- Capital Outlay	7,244,759	0.1%	10,370,200	0.2%	6,261,308	0.1%	8,481,621	0.1%	19,731,676	0.3%	132.6%	172.4%
	Total Human Services	1,596,201,327	25.3%	1,671,665,670	25.3%	1,782,576,435	25.6%	1,863,105,577	25.3%	1,934,217,755	25.6%	3.8%	21.2%
Health	- Current Expenditures	288,910,192	4.6%	259,450,442	3.9%	246,985,353	3.5%	261,891,622	3.6%	266,026,212	3.5%	1.6%	-7.9%
	- Capital Outlay	640,953	0.0%	762,275	0.0%	3,420,824	0.0%	2,630,033	0.0%	11,624,926	0.2%	342.0%	1713.7%
	Total Health	289,551,145	4.6%	260,212,717	3.9%	250,406,177	3.6%	264,521,655	3.6%	277,651,138	3.7%	5.0%	-4.1%
Culture and Recreation													
Libraries	- Current Expenditures	135,331,711	2.1%	138,357,045	2.1%	145,175,013	2.1%	153,401,377	2.1%	153,438,219	2.0%	0.0%	13.4%
	- Capital Outlay	11,885,959	0.2%	20,657,028	0.3%	19,149,360	0.3%	12,126,203	0.2%	18,060,510	0.2%	48.9%	51.9%
Parks and Recreation	- Current Expenditures	67,338,491	1.1%	65,863,019	1.0%	76,336,459	1.1%	73,944,587	1.0%	78,080,128	1.0%	5.6%	16.0%
	- Capital Outlay	12,607,748	0.2%	14,711,051	0.2%	36,938,724	0.5%	16,750,611	0.2%	9,213,446	0.1%	-45.0%	-26.9%
	Total Culture and Recreation	227,163,909	3.6%	239,588,143	3.6%	277,599,556	4.0%	256,222,778	3.5%	258,792,303	3.4%	1.0%	13.9%
Conservation of Natural Resources	- Current Expenditures	103,328,357	1.6%	120,059,176	1.8%	123,550,903	1.8%	138,401,255	1.9%	142,370,608	1.9%	2.9%	37.8%
	- Capital Outlay	2,436,821	0.0%	3,070,043	0.0%	2,075,046	0.0%	3,792,628	0.1%	11,433,171	0.2%	201.5%	369.2%
	Total Conservation of Natural Resources	105,765,178	1.7%	123,129,219	1.9%	125,625,949	1.8%	142,193,883	1.9%	153,803,779	2.0%	8.2%	45.4%
Housing and Economic Development	- Current Expenditures	172,449,774	2.7%	156,647,767	2.4%	152,153,734	2.2%	181,420,975	2.5%	131,435,744	1.7%	-27.6%	-23.8%
	- Capital Outlay	2,106,576	0.0%	6,153,166	0.1%	35,169,213	0.5%	25,150,630	0.3%	38,774,793	0.5%	54.2%	1740.7%
	Total Housing and Economic Development	174,556,350	2.8%	162,800,933	2.5%	187,322,947	2.7%	206,571,605	2.8%	170,210,537	2.3%	-17.6%	-2.5%
All Other	- Current Expenditures	32,767,956	0.5%	16,790,066	0.3%	11,766,183	0.2%	21,812,856	0.3%	28,663,625	0.4%	31.4%	-12.5%
	- Capital Outlay	729,628	0.0%	3,775,172	0.1%	17,055,452	0.2%	2,941,349	0.0%	3,810,980	0.1%	29.6%	422.3%
	Total All Other	33,497,584	0.5%	20,565,238	0.3%	28,821,635	0.4%	24,754,205	0.3%	32,474,605	0.4%	31.2%	-3.1%
Debt Service	- Principal Paid on Bonds	270,279,145	4.3%	303,814,423	4.6%	319,323,500	4.6%	548,334,443	7.4%	282,803,441	3.7%	-48.4%	4.6%
	- Other Long-Term Debt	24,256,759	0.4%	25,840,831	0.4%	26,236,011	0.4%	22,681,252	0.3%	14,988,675	0.2%	-33.9%	-38.2%
	- Interest and Fiscal Charges	111,460,093	1.8%	108,258,754	1.6%	101,854,948	1.5%	73,735,005	1.0%	104,836,639	1.4%	42.2%	-5.9%
	Total Current Expenditures	4,993,635,817	79.0%	5,070,014,685	76.6%	5,359,240,686	76.9%	5,591,750,480	75.9%	5,781,191,786	76.4%	3.4%	15.8%
	Total Capital Outlay	918,722,517	14.5%	1,111,114,241	16.8%	1,164,207,650	16.7%	1,127,245,563	15.3%	1,380,618,506	18.3%	22.5%	50.3%
	Total Debt Service	405,995,997	6.4%	437,914,008	6.6%	447,414,459	6.4%	644,750,700	8.8%	402,628,755	5.3%	-37.6%	-0.8%
	Total Expenditures	\$6,318,354,331	100.0%	\$6,619,042,934	100.0%	\$6,970,862,795	100.0%	\$7,363,746,743	100.0%	\$7,564,439,047	100.0%	2.7%	19.7%
Other Financing Uses													
Debt Redemption - Refunded Bonds		89,586,994		13,556,441		49,111,989		232,150,804		85,548,588			
Other Uses		5,587,861		3,912,987		1,553,798		-		-			
Transfers To	- Enterprise Funds	17,412,171		26,558,711		22,187,029		13,047,854		25,033,711			
	- Governmental Funds	182,917,709		265,955,867		183,683,256		191,462,777		272,094,142			
	Total Expenditures and Other Financing Uses	\$6,613,859,066		\$6,929,026,940		\$7,227,398,867		\$7,800,408,178		\$7,947,115,488			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2018 Population Estimates) ^[1]	15,896	357,851	34,420	46,834	40,452	5,000	67,785
Net Taxable Tax Capacity	\$27,203,390	\$308,491,815	\$53,741,945	\$36,756,464	\$30,413,789	\$12,002,760	\$86,900,479
2017 Tax Levy (Payable 2018)	13,323,297	110,426,455	20,586,343	22,183,317	19,567,949	4,998,292	34,687,191
REVENUES							
Taxes	\$13,049,901	\$148,602,988	\$23,398,385	\$27,005,014	\$20,338,296	\$4,879,900	\$41,025,069
Special Assessments	-	-	1,134,661	2,696,469	371,903	255,226	2,475,058
Licenses and Permits	397,282	1,495,566	344,276	199,595	417,212	22,461	342,615
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	874,661	2,997,035	30,826	101,059	110,253	960,799	823,009
Human Services	1,662,940	24,836,456	4,147,232	8,300,617	3,454,766	609,582	5,348,774
Disaster	19,551	458,321	2,283	12,050	82,852	7,385	392,424
All Other	330,012	7,500,633	530,938	1,058,834	523,218	-	1,112,779
Total Federal Grants	2,887,164	35,792,445	4,711,279	9,472,560	4,171,089	1,577,766	7,676,986
State Grants							
Market Value Credit	181,537	49,109	294,616	250,488	287,863	201,959	357,052
County Program Aid	766,339	17,806,161	1,271,081	6,225,628	2,410,592	455,874	2,955,885
Disparity Reduction Aid	10,540	126	1,164	403	7,441	82,034	64,252
Streets and Highways	4,195,487	36,181,682	8,682,889	10,554,782	8,490,534	2,169,959	17,982,353
Human Services	1,454,008	21,054,370	3,823,527	8,419,359	3,753,975	988,575	7,000,682
PERA Aid	30,497	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	147,902	1,115,787	182,702	304,503	192,852	43,500	274,778
All Other	4,198,628	12,410,874	2,805,515	8,116,919	1,010,221	478,065	4,372,304
Total State Grants	10,984,938	89,024,690	17,099,675	33,934,215	16,191,382	4,431,413	33,084,012
Local Unit Grants	-	8,106,856	528,070	1,800,723	30,052	136,278	-
Total Intergovernmental Revenues	\$13,872,102	\$132,923,991	\$22,339,024	\$45,207,498	\$20,392,523	\$6,145,457	\$40,760,998
Charges for Services	2,007,674	40,743,726	6,432,125	9,988,989	4,765,368	859,409	11,078,702
Fines and Forfeits	-	666,008	94,220	193,411	83,661	1,120	355,494
Interest Earnings	950,526	5,034,551	603,619	375,178	307,203	125,662	2,267,103
All Other Revenues	4,507,525	7,252,661	1,496,761	1,894,676	472,017	464,735	1,287,630
Total Revenues	\$34,785,010	\$336,719,491	\$55,843,071	\$87,560,830	\$47,148,183	\$12,753,970	\$99,592,669
Other Financing Sources							
Borrowing							
Bonds Issued	10,560,216	12,275,900	-	-	-	-	9,999,787
Other Long-Term Debt	34,500	-	-	-	126,446	-	135,523
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,594,716	12,275,900	-	-	126,446	-	10,135,310
Other Sources	140,053	2,302,215	-	226,663	11,956	21,550	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	264,912
- Governmental Funds	8,169	27,861,229	10,025,000	3,582,177	4,473,170	-	991,575
Total Revenues and Other Financing Sources	\$45,527,948	\$379,158,835	\$65,868,071	\$91,369,670	\$51,759,755	\$12,775,520	\$110,984,466

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$6,170,085	\$45,488,190	\$5,826,936	\$10,767,710	\$6,124,586	\$2,326,253	\$11,570,838
	- Capital Outlay	3,077,101	72,078	133,097	1,988,878	666,595	150,870	11,573,193
	Total General Government	9,247,186	45,560,268	5,960,033	12,756,588	6,791,181	2,477,123	23,144,031
Public Safety	- Sheriff	3,425,190	42,898,236	4,115,785	4,527,881	4,295,496	1,081,500	6,311,243
	- Corrections	2,953,045	24,338,508	3,941,252	4,593,836	4,026,945	44,889	6,783,258
	- All Other	193,915	5,820,991	128,665	1,502,111	136,293	66,754	252,688
	- Capital Outlay	103,986	1,041,482	12,306,201	444,866	532,799	47,986	699,744
	Total Public Safety	6,676,136	74,099,217	20,491,903	11,068,694	8,991,533	1,241,129	14,046,933
Streets and Highways	- Administration	539,367	1,262,216	416,817	3,113,736	425,388	421,359	396,588
	- Maintenance	3,604,175	11,557,631	5,313,173	2,420,372	4,072,421	1,744,828	7,007,646
	- Construction	6,364,117	24,250,955	11,605,723	11,951,998	8,296,634	1,602,206	19,231,420
	- Other Capital Outlay	378,337	-	-	970,135	339,676	459,209	1,220,629
	Total Streets and Highways	10,885,996	37,070,802	17,335,713	18,456,241	13,134,119	4,227,602	27,856,283
Sanitation	- Current Expenditures	383,192	4,141,402	5,022,025	5,250,782	355,637	203,788	945,719
	- Capital Outlay	-	-	-	2,507,696	-	-	-
	Total Sanitation	383,192	4,141,402	5,022,025	7,758,478	355,637	203,788	945,719
Human Services	- Income Maintenance	1,884,495	28,968,008	3,634,042	7,238,376	3,801,071	793,682	6,376,512
	- Social Services	3,994,600	50,680,812	10,614,163	24,353,871	7,973,661	1,962,870	11,872,193
	- All Other	-	587,996	204,948	-	-	-	4,742,829
	- Capital Outlay	7,050	41,902	-	-	-	-	74,271
	Total Human Services	5,886,145	80,278,718	14,453,153	31,592,247	11,774,732	2,756,552	23,065,805
Health	- Current Expenditures	808,327	7,976,265	1,866,499	1,970,189	1,050,874	141,119	2,562,227
	- Capital Outlay	2,129	-	-	-	-	-	-
	Total Health	810,456	7,976,265	1,866,499	1,970,189	1,050,874	141,119	2,562,227
Culture and Recreation	- Current Expenditures	289,430	8,141,888	371,810	390,813	559,619	73,103	1,132,729
	- Capital Outlay	-	48,586	-	-	-	-	-
Parks and Recreation	- Current Expenditures	555,707	11,314,601	337,960	1,359,788	58,219	82,471	792,359
	- Capital Outlay	-	1,037,562	-	175,243	-	14,153	-
	Total Culture and Recreation	845,137	20,542,637	709,770	1,925,844	617,838	169,727	1,925,088
Conservation of Natural Resources	- Current Expenditures	3,070,575	719,775	1,195,899	2,431,982	566,696	528,094	5,504,170
	- Capital Outlay	180	-	-	159,760	-	-	52,839
	Total Conservation of Natural Resources	3,070,755	719,775	1,195,899	2,591,742	566,696	528,094	5,557,009
Housing and Economic Development	- Current Expenditures	59,649	14,348,518	177,466	927,657	340,139	46,613	253,366
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	59,649	14,348,518	177,466	927,657	340,139	46,613	253,366
All Other	- Current Expenditures	28,007	2,686,622	838,134	-	-	-	-
	- Capital Outlay	-	-	80,000	-	-	-	-
	Total All Other	28,007	2,686,622	918,134	-	-	-	-
Debt Service	- Principal Paid on Bonds	-	32,020,000	605,000	1,455,000	3,210,000	235,000	1,748,000
	- Other Long-Term Debt	35,533	1,280,505	-	-	17,654	-	156,359
	- Interest and Fiscal Charges	129,305	5,287,936	468,705	287,880	264,554	161,679	798,761
	Total Current Expenditures	27,959,759	260,931,659	44,005,574	70,849,104	33,787,045	9,517,323	66,504,365
	Total Capital Outlay	9,932,900	26,492,565	24,125,021	18,198,576	2,274,424	2,742,424	32,852,096
	Total Debt Service	164,838	38,588,441	1,073,705	1,742,880	3,492,208	396,679	2,703,120
	Total Expenditures	\$38,057,497	\$326,012,665	\$69,204,300	\$90,790,560	\$47,114,957	\$12,188,426	\$102,059,581
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	60,500	-	-	-	-	-	213,283
	- Governmental Funds	8,169	27,861,229	10,025,000	3,582,177	4,473,170	-	991,575
	Total Expenditures and Other Financing Uses	\$38,126,166	\$353,873,894	\$79,229,300	\$94,372,737	\$51,588,127	\$12,188,426	\$103,264,439
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$8,989,815	\$41,923,908	\$7,950,228	\$14,821,394	\$8,099,577	\$4,673,009	\$19,336,742
	Special Revenue Funds Unrestricted Fund Balance	9,520,002	88,622,871	12,089,505	3,868,050	9,475,872	3,166,481	19,491,287
	Total	\$18,509,817	\$130,546,779	\$20,039,733	\$18,689,444	\$17,575,449	\$7,839,490	\$38,828,029
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		66.2%	50.0%	45.5%	26.4%	52.0%	82.4%	58.4%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2018 Population Estimates) ^[1]	25,325	35,923	105,970	29,470	11,965	55,955	63,963
Net Taxable Tax Capacity	\$32,908,513	\$31,482,196	\$130,986,813	\$68,461,559	\$24,458,767	\$51,823,802	\$65,461,366
2017 Tax Levy (Payable 2018)	13,037,063	26,264,539	49,033,965	22,299,984	9,749,659	34,697,003	31,080,849
REVENUES							
Taxes	\$15,108,547	\$28,132,733	\$63,570,066	\$24,883,174	\$9,643,556	\$37,845,934	\$31,185,035
Special Assessments	2,032,865	574,723	211,644	1,853,036	499,841	265,454	262,380
Licenses and Permits	26,466	74,540	1,203,790	146,803	29,035	1,150,189	184,561
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	166,626	365,414	7,525,686	2,635,493	70,593	3,793,711	85,959
Human Services	2,291,701	4,420,759	5,650,902	3,307,139	1,224,902	3,598,786	5,454,063
Disaster	26,706	62,228	104,808	44,088	28,031	115,154	56,980
All Other	406,794	629,144	671,273	1,076,196	246,884	709,303	617,411
Total Federal Grants	2,891,827	5,477,545	13,952,669	7,062,916	1,570,410	8,216,954	6,214,413
State Grants							
Market Value Credit	355,998	177,998	219,023	331,840	217,699	242,834	264,641
County Program Aid	1,061,806	2,126,560	3,390,711	1,009,804	572,396	2,879,743	3,133,882
Disparity Reduction Aid	27,050	371,863	2,313	7,509	67,555	-	13,135
Streets and Highways	7,014,070	4,753,895	22,096,664	6,760,221	5,051,679	6,350,912	7,849,792
Human Services	2,772,939	5,202,995	8,018,488	3,799,770	1,139,022	2,978,171	4,988,332
PERA Aid	39,317	54,851	90,840	52,234	37,844	48,855	61,294
Police Aid	95,701	200,102	619,157	404,620	87,726	348,004	289,278
All Other	1,058,633	2,376,697	3,217,000	4,038,455	537,503	4,497,747	4,456,656
Total State Grants	12,425,514	15,264,961	37,654,196	16,404,453	7,711,424	17,346,266	21,057,010
Local Unit Grants	149,684	101,005	3,983,481	216,674	525,682	-	-
Total Intergovernmental Revenues	\$15,467,025	\$20,843,511	\$55,590,346	\$23,684,043	\$9,807,516	\$25,563,220	\$27,271,423
Charges for Services	3,729,193	5,480,746	14,746,164	3,846,674	1,142,357	4,169,185	2,178,570
Fines and Forfeits	9,219	47,954	243,898	9,613	7,710	133,930	133,862
Interest Earnings	437,225	883,541	1,774,735	1,019,220	164,860	774,038	782,507
All Other Revenues	474,441	2,298,804	1,140,986	3,189,943	386,221	1,019,350	2,313,971
Total Revenues	\$37,284,981	\$58,336,552	\$138,481,629	\$58,632,506	\$21,681,096	\$70,921,300	\$64,312,309
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	24,788	-	216,842	-	102,467	262,231	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	24,788	-	216,842	-	102,467	262,231	-
Other Sources	-	-	527,584	85,111	97,509	28,507	260,040
Transfers From - Enterprise Funds	-	-	-	-	-	-	120,000
- Governmental Funds	365,394	213,349	6,813,388	1,272,777	-	2,898,500	3,189,776
Total Revenues and Other Financing Sources	\$37,675,163	\$58,549,901	\$146,039,443	\$59,990,394	\$21,881,072	\$74,110,538	\$67,882,125

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$5,038,111	\$8,777,227	\$23,241,428	\$8,024,196	\$3,752,762	\$10,636,223	\$9,755,291
	- Capital Outlay	495,657	141,001	481,387	264,923	-	2,860,613	15,300
	Total General Government	5,533,768	8,918,228	23,722,815	8,289,119	3,752,762	13,496,836	9,770,591
Public Safety	- Sheriff	2,364,341	4,654,155	20,626,236	6,388,984	1,429,113	6,350,424	5,385,305
	- Corrections	3,264,296	4,132,036	1,951,819	2,493,712	1,314,077	4,701,755	7,122,121
	- All Other	69,472	377,445	241,031	2,426,746	238,301	220,505	185,511
	- Capital Outlay	47,607	265,618	-	172,668	20,615	3,117,679	15,814,799
	Total Public Safety	5,745,716	9,429,254	22,819,086	11,482,110	3,002,106	14,390,363	28,507,736
Streets and Highways	- Administration	450,298	764,973	623,122	894,242	253,059	409,684	613,328
	- Maintenance	1,503,893	4,853,070	10,614,037	6,643,712	1,951,094	5,528,317	5,319,057
	- Construction	4,949,126	5,030,132	31,345,749	7,554,185	3,747,226	15,551,353	5,015,906
	- Other Capital Outlay	1,761,389	629,872	3,704,017	834,634	281,036	-	-
	Total Streets and Highways	8,664,706	11,278,047	46,286,925	15,926,773	6,232,415	21,489,354	10,948,291
Sanitation	- Current Expenditures	818,760	1,777,659	-	2,468,866	368,573	463,225	-
	- Capital Outlay	1,264,250	-	-	303,076	-	-	-
	Total Sanitation	2,083,010	1,777,659	-	2,771,942	368,573	463,225	-
Human Services	- Income Maintenance	2,592,420	5,190,480	3,772,426	4,480,739	1,469,229	3,184,802	6,136,471
	- Social Services	6,776,170	13,592,917	23,047,204	7,763,665	3,523,701	9,291,395	15,428,228
	- All Other	753,856	-	-	113,258	-	129,078	-
	- Capital Outlay	77,465	-	-	-	23,415	-	-
	Total Human Services	10,199,911	18,783,397	26,819,630	12,357,662	5,016,345	12,605,275	21,564,699
Health	- Current Expenditures	1,844,556	1,587,206	2,363,853	1,606,014	162,392	1,521,299	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,844,556	1,587,206	2,363,853	1,606,014	162,392	1,521,299	-
Culture and Recreation								
Libraries	- Current Expenditures	77,633	151,644	4,273,139	367,285	316,664	572,516	287,490
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	283,121	393,503	1,413,757	15,000	83,274	326,553	194,675
	- Capital Outlay	-	-	247,835	-	-	905,103	-
	Total Culture and Recreation	360,754	545,147	5,934,731	382,285	399,938	1,804,172	482,165
Conservation of Natural Resources	- Current Expenditures	2,723,870	1,543,400	4,734,921	2,104,662	1,275,852	943,690	673,848
	- Capital Outlay	-	-	-	101,195	-	-	-
	Total Conservation of Natural Resources	2,723,870	1,543,400	4,734,921	2,205,857	1,275,852	943,690	673,848
Housing and Economic Development	- Current Expenditures	16,245	1,143,337	-	56,750	3,042,923	277,073	642,259
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	16,245	1,143,337	-	56,750	3,042,923	277,073	642,259
All Other	- Current Expenditures	-	-	-	-	9,932	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	9,932	-	-
Debt Service	- Principal Paid on Bonds	440,000	810,000	5,000,000	-	-	3,450,000	4,015,000
	- Other Long-Term Debt	75,598	-	1,137,111	-	95,481	261,054	29,542
	- Interest and Fiscal Charges	176,409	191,705	784,584	-	9,078	1,554,386	1,782,460
	Total Current Expenditures	28,577,042	48,939,052	96,902,973	45,847,831	19,190,946	44,556,539	51,743,584
	Total Capital Outlay	8,595,494	6,066,623	35,778,988	9,230,681	4,072,292	22,434,748	20,846,005
	Total Debt Service	692,007	1,001,705	6,921,695	-	104,559	5,265,440	5,827,002
	Total Expenditures	\$37,864,543	\$56,007,380	\$139,603,656	\$55,078,512	\$23,367,797	\$72,256,727	\$78,416,591
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	1,015,173
	- Governmental Funds	365,394	213,349	6,813,388	1,272,777	-	2,898,500	3,189,776
	Total Expenditures and Other Financing Uses	\$38,229,937	\$56,220,729	\$146,417,044	\$56,351,289	\$23,367,797	\$75,155,227	\$82,621,540
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$3,899,697	\$14,943,697	\$22,282,371	\$24,560,485	\$1,076,751	\$22,976,532	\$6,947,641
Special Revenue Funds Unrestricted Fund Balance		10,409,142	16,709,131	14,913,650	19,188,508	7,658,613	9,175,485	11,843,925
	Total	\$14,308,839	\$31,652,828	\$37,196,021	\$43,748,993	\$8,735,364	\$32,152,017	\$18,791,566
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		50.1%	64.7%	38.4%	95.4%	45.5%	72.2%	36.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2018 Population Estimates) ^[1]	8,815	5,390	11,293	64,975	428,558	20,842	38,041
Net Taxable Tax Capacity	\$13,386,916	\$16,127,406	\$27,672,007	\$107,799,744	\$455,127,778	\$26,326,975	\$56,002,390
2017 Tax Levy (Payable 2018)	7,192,027	9,526,520	10,329,909	34,154,733	120,589,297	13,447,371	26,446,763
REVENUES							
Taxes	\$6,992,512	\$12,317,431	\$10,874,811	\$42,565,139	\$162,144,423	\$13,914,878	\$29,897,302
Special Assessments	540,399	136,557	842,601	632,609	-	255,223	161,913
Licenses and Permits	29,488	85,971	42,399	1,389,658	2,257,424	94,670	265,683
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	73,070	442,795	404,344	2,210,762	17,654,665	1,044,876	1,180,951
Human Services	969,342	732,545	-	5,725,387	26,608,878	182,692	2,528,452
Disaster	22,905	46,561	1,200	237,989	742,345	20,394	32,132
All Other	138,231	3,423,443	-	1,130,569	8,823,677	104,494	300,549
Total Federal Grants	1,203,548	4,645,344	405,544	9,304,707	53,829,565	1,352,456	4,042,084
State Grants							
Market Value Credit	203,905	4,161	281,714	143,080	144,387	218,830	299,474
County Program Aid	777,784	462,962	587,080	2,246,481	18,446,083	798,773	1,497,275
Disparity Reduction Aid	42,168	3,157	43,163	14,089	1,878	151,268	6,728
Streets and Highways	2,971,442	2,257,145	5,958,699	12,354,580	33,292,743	6,558,631	7,214,577
Human Services	655,637	709,626	59,166	3,646,479	24,985,132	171,078	2,032,453
PERA Aid	21,917	33,737	12,955	82,902	333,927	30,670	88,539
Police Aid	81,926	118,418	87,001	337,854	667,732	200,102	284,203
All Other	1,342,827	3,212,231	1,042,723	6,404,787	12,360,591	941,728	1,586,784
Total State Grants	6,097,606	6,801,437	8,072,501	25,230,252	90,232,473	9,071,080	13,010,033
Local Unit Grants	32,832	123,980	-	19,742	15,482,978	18,200	311,853
Total Intergovernmental Revenues	\$7,333,986	\$11,570,761	\$8,478,045	\$34,554,701	\$159,545,016	\$10,441,736	\$17,363,970
Charges for Services	2,893,179	990,544	547,274	6,941,495	22,934,294	3,192,692	3,628,763
Fines and Forfeits	2,435	22,045	14,012	90,609	86,600	13,494	76,340
Interest Earnings	187,057	399,367	128,878	965,654	7,822,912	349,303	629,676
All Other Revenues	1,002,186	1,473,261	493,045	3,812,202	3,951,618	242,462	934,588
Total Revenues	\$18,981,242	\$26,995,937	\$21,421,065	\$90,952,067	\$358,742,287	\$28,504,458	\$52,958,235
Other Financing Sources							
Borrowing							
Bonds Issued	-	10,915,486	-	-	-	-	-
Other Long-Term Debt	-	410,000	291,166	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	11,325,486	291,166	-	-	-	-
Other Sources	-	-	-	35,691	301,350	2,149	45,972
Transfers From - Enterprise Funds	-	-	-	-	113,116	-	-
- Governmental Funds	87,473	6,026,010	600,000	1,065,950	13,966,718	-	656,462
Total Revenues and Other Financing Sources	\$19,068,715	\$44,347,433	\$22,312,231	\$92,053,708	\$373,123,471	\$28,506,607	\$53,660,669

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,637,880	\$4,217,164	\$3,568,553	\$14,575,517	\$67,587,263	\$4,456,647	\$9,779,956
	- Capital Outlay	29,132	572,759	461,152	2,216,513	12,272,244	199,187	907,486
	Total General Government	2,667,012	4,789,923	4,029,705	16,792,030	79,859,507	4,655,834	10,687,442
Public Safety	- Sheriff	2,468,023	2,395,813	1,462,839	8,590,131	22,174,116	4,621,427	4,924,269
	- Corrections	185,647	578,133	1,479,731	9,280,996	20,104,203	801,423	4,426,272
	- All Other	63,526	535,169	133,029	112,856	1,246,449	179,346	74,528
	- Capital Outlay	38,320	227,542	27,590	530,386	597,876	161,683	233,556
	Total Public Safety	2,755,516	3,736,657	3,103,189	18,514,369	44,122,644	5,763,879	9,658,625
Streets and Highways	- Administration	469,411	310,971	364,225	566,949	2,034,193	541,205	309,847
	- Maintenance	1,670,061	2,953,159	3,302,479	6,030,188	5,465,193	2,839,862	5,029,605
	- Construction	2,222,260	5,378,245	3,396,167	5,501,234	51,218,756	4,487,691	7,969,928
	- Other Capital Outlay	331,540	78,985	319,501	10,689,220	783,094	124,492	609,725
	Total Streets and Highways	4,693,272	8,721,360	7,382,372	22,787,591	59,501,236	7,993,250	13,919,105
Sanitation	- Current Expenditures	848,770	526,590	320,599	-	5,351,296	1,928,356	-
	- Capital Outlay	126,116	20,707	28,399	-	-	87,081	-
	Total Sanitation	974,886	547,297	348,998	-	5,351,296	2,015,437	-
Human Services	- Income Maintenance	1,711,470	849,828	-	6,603,941	26,842,960	-	3,179,164
	- Social Services	2,023,577	2,225,722	-	15,491,417	57,411,443	-	6,009,801
	- All Other	70,781	11,574	2,891,862	89,824	2,497,000	2,804,586	-
	- Capital Outlay	-	-	-	54,737	-	-	29,596
	Total Human Services	3,805,828	3,087,124	2,891,862	22,239,919	86,751,403	2,804,586	9,218,561
Health	- Current Expenditures	1,498,782	318,282	15,206	1,192,074	10,070,410	1,074,166	391,143
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,498,782	318,282	15,206	1,192,074	10,070,410	1,074,166	391,143
Culture and Recreation								
Libraries	- Current Expenditures	99,970	174,895	78,470	509,127	13,335,642	118,381	908,331
	- Capital Outlay	-	-	-	-	-	-	183,225
Parks and Recreation	- Current Expenditures	407,609	1,356,904	283,290	167,680	14,555,936	34,607	775,004
	- Capital Outlay	13,665	299,539	275	-	-	-	435,815
	Total Culture and Recreation	521,244	1,831,338	362,035	676,807	27,891,578	152,988	2,302,375
Conservation of Natural Resources	- Current Expenditures	1,230,096	1,050,098	935,682	3,047,423	5,476,550	284,803	1,196,006
	- Capital Outlay	-	-	1,347	277,771	-	-	-
	Total Conservation of Natural Resources	1,230,096	1,050,098	937,029	3,325,194	5,476,550	284,803	1,196,006
Housing and Economic Development	- Current Expenditures	2,800	1,770,304	9,735	288,927	10,056,935	-	57,831
	- Capital Outlay	-	393,344	-	-	-	-	-
	Total Housing and Economic Development	2,800	2,163,648	9,735	288,927	10,056,935	-	57,831
All Other	- Current Expenditures	-	125,773	-	-	-	-	-
	- Capital Outlay	-	233,122	-	-	-	-	-
	Total All Other	-	358,895	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	20,000	695,000	115,000	4,370,000	-	895,000	1,385,000
	- Other Long-Term Debt	-	310,000	193,182	280,064	140,911	40,000	50,366
	- Interest and Fiscal Charges	1,500	893,210	44,869	595,540	9,366	244,596	569,672
	Total Current Expenditures	15,388,403	19,400,379	14,845,700	66,547,050	264,209,589	19,684,809	37,061,757
	Total Capital Outlay	2,761,033	7,204,243	4,234,431	19,269,861	64,871,970	5,060,134	10,369,331
	Total Debt Service	21,500	1,898,210	353,051	5,245,604	150,277	1,179,596	2,005,038
	Total Expenditures	\$18,170,936	\$28,502,832	\$19,433,182	\$91,062,515	\$329,231,836	\$25,924,539	\$49,436,126
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	9,033,588
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	36,062	-	-	-	-
	- Governmental Funds	87,473	6,026,010	600,000	1,065,950	13,966,718	-	656,462
	Total Expenditures and Other Financing Uses	\$18,258,409	\$34,528,842	\$20,069,244	\$92,128,465	\$343,198,554	\$25,924,539	\$59,126,176
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$5,897,325	\$10,562,515	\$5,224,965	\$10,838,309	\$188,509,632	\$10,982,894	\$15,666,045
	Special Revenue Funds Unrestricted Fund Balance	6,496,539	3,227,366	1,749,928	9,764,622	102,973,757	7,870,521	15,671,383
	Total	\$12,393,864	\$13,789,881	\$6,974,893	\$20,602,931	\$291,483,389	\$18,853,415	\$31,337,428
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		80.5%	71.1%	47.0%	31.0%	110.3%	95.8%	84.6%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>FARIBAULT</i>	<i>FILLMORE*</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2018 Population Estimates) ^[1]	13,649	21,063	30,495	46,540	5,975	1,261,104	18,659
Net Taxable Tax Capacity	\$29,121,194	\$31,324,347	\$37,188,281	\$76,704,944	\$16,255,957	\$1,690,416,369	\$18,360,989
2017 Tax Levy (Payable 2018)	10,905,122	10,334,578	22,268,459	32,972,468	6,785,653	723,642,250	11,788,897
REVENUES							
Taxes	\$10,902,271	\$11,426,435	\$24,784,395	\$33,425,562	\$6,973,550	\$1,027,305,740	\$11,770,688
Special Assessments	2,220,831	67,050	2,002,200	4,940	341,763	-	-
Licenses and Permits	57,057	60,903	169,869	520,900	16,382	8,310,952	77,455
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	326,150	2,158,487	40,966	-	6,850,333	32,995
Human Services	-	1,249,972	2,962,506	3,498,856	843,764	157,343,083	1,590,414
Disaster	19,850	-	349,787	31,468	16,187	1,609,342	171,799
All Other	54,901	392,449	647,505	660,756	104,895	38,936,183	268,220
Total Federal Grants	74,751	1,968,571	6,118,285	4,232,046	964,846	204,738,941	2,063,428
State Grants							
Market Value Credit	294,168	396,005	391,791	454,390	160,127	95,013	337,201
County Program Aid	638,487	698,998	1,699,043	1,637,506	467,858	32,203,561	957,183
Disparity Reduction Aid	71,852	119,672	45,779	29,143	6,128	309,143	130,934
Streets and Highways	6,659,703	-	8,726,527	7,897,785	2,323,239	88,243,823	5,694,481
Human Services	23,648	1,047,723	3,458,078	4,084,879	702,825	90,074,644	2,018,419
PERA Aid	13,448	26,020	44,126	127,832	43,524	2,782,633	24,871
Police Aid	77,576	169,652	204,452	347,279	76,850	2,905,107	110,926
All Other	849,654	1,494,287	1,029,973	2,148,812	509,438	34,191,031	1,445,898
Total State Grants	8,628,536	3,952,357	15,599,769	16,727,626	4,289,989	250,804,955	10,719,913
Local Unit Grants	146,190	13,723,931	80,394	34,990	122,468	29,175,194	14,362
Total Intergovernmental Revenues	\$8,849,477	\$19,644,859	\$21,798,448	\$20,994,662	\$5,377,303	\$484,719,090	\$12,797,703
Charges for Services	1,327,472	2,290,376	4,897,859	5,123,676	1,975,788	147,901,689	2,346,459
Fines and Forfeits	34,654	7,573	23,995	13,010	35,398	1,075,264	8,686
Interest Earnings	362,492	225,888	485,030	373,773	96,220	18,146,864	144,552
All Other Revenues	422,166	792,295	961,479	1,782,334	370,559	24,962,916	817,595
Total Revenues	\$24,176,420	\$34,515,379	\$55,123,275	\$62,238,857	\$15,186,963	\$1,712,422,515	\$27,963,138
Other Financing Sources							
Borrowing							
Bonds Issued	7,747,558	-	-	-	-	238,818,445	-
Other Long-Term Debt	-	-	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	7,747,558	-	-	-	-	238,818,445	-
Other Sources	-	-	75,768	60,748	-	10,502,804	20,374
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	1,686,025	-	299,378	82,000	-	107,969,676	-
Total Revenues and Other Financing Sources	\$33,610,003	\$34,515,379	\$55,498,421	\$62,381,605	\$15,186,963	\$2,069,713,440	\$27,983,512

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		FARIBAULT	FILLMORE*	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$3,678,942	\$4,230,072	\$7,821,352	\$11,368,552	\$3,424,800	\$306,028,952	\$4,730,886
	- Capital Outlay	405,448	624,898	1,134,812	340,275	26,498	86,393,273	36,885
	Total General Government	4,084,390	4,854,970	8,956,164	11,708,827	3,451,298	392,422,225	4,767,771
Public Safety	- Sheriff	1,657,964	3,421,049	4,260,850	7,055,353	1,717,980	108,156,123	2,020,506
	- Corrections	1,894,493	441,582	4,990,811	6,425,296	150,528	122,872,302	2,015,437
	- All Other	70,287	-	272,165	426,042	100,105	34,159,743	93,457
	- Capital Outlay	216,924	134,216	32,420	533,775	-	8,340,607	25,467
	Total Public Safety	3,839,668	3,996,847	9,556,246	14,440,466	1,968,613	273,528,775	4,154,867
Streets and Highways	- Administration	322,029	354,151	550,907	477,143	372,765	6,702,034	295,724
	- Maintenance	3,639,830	3,688,328	4,685,624	4,274,969	2,074,501	45,432,686	3,933,012
	- Construction	3,923,922	11,583,513	10,754,245	7,876,329	1,684,342	76,900,185	3,974,449
	- Other Capital Outlay	264,084	145,303	956,995	511,728	98,814	35,087,047	-
	Total Streets and Highways	8,149,865	15,771,295	16,947,771	13,140,169	4,230,422	164,121,952	8,203,185
Sanitation	- Current Expenditures	518,568	713,391	542,980	628,736	649,366	-	1,034,768
	- Capital Outlay	-	96,349	-	92,796	-	-	-
	Total Sanitation	518,568	809,740	542,980	721,532	649,366	-	1,034,768
Human Services	- Income Maintenance	-	1,945,714	3,115,276	4,686,258	1,002,088	220,669,350	2,152,411
	- Social Services	-	2,287,131	5,857,543	7,965,841	2,102,748	400,369,371	3,529,123
	- All Other	2,768,985	-	2,323,145	-	-	-	-
	- Capital Outlay	-	-	-	94,424	110,455	17,737,774	24,120
	Total Human Services	2,768,985	4,232,845	11,295,964	12,746,523	3,215,291	638,776,495	5,705,654
Health	- Current Expenditures	-	1,730,592	2,421,019	3,636,295	69,918	68,640,324	1,130,036
	- Capital Outlay	-	-	-	25,120	-	11,262,215	-
	Total Health	-	1,730,592	2,421,019	3,661,415	69,918	79,902,539	1,130,036
Culture and Recreation								
Libraries	- Current Expenditures	177,676	228,309	275,400	491,210	70,552	77,756,809	205,744
	- Capital Outlay	-	-	-	-	-	16,562,468	-
Parks and Recreation	- Current Expenditures	178,009	-	91,970	311,605	30,000	2,340,373	183,699
	- Capital Outlay	-	-	-	62,011	-	-	-
	Total Culture and Recreation	355,685	228,309	367,370	864,826	100,552	96,659,650	389,443
Conservation of Natural Resources	- Current Expenditures	4,687,455	591,015	2,082,175	717,359	529,222	-	377,996
	- Capital Outlay	21,588	-	460,610	1,796	-	-	-
	Total Conservation of Natural Resources	4,709,043	591,015	2,542,785	719,155	529,222	-	377,996
Housing and Economic Development	- Current Expenditures	56,297	40,673	39,276	37,736	50,000	50,393,325	169,250
	- Capital Outlay	-	-	-	-	-	38,381,449	-
	Total Housing and Economic Development	56,297	40,673	39,276	37,736	50,000	88,774,774	169,250
All Other	- Current Expenditures	-	60,189	-	-	-	-	112,374
	- Capital Outlay	-	161,061	-	-	-	-	-
	Total All Other	-	221,250	-	-	-	-	112,374
Debt Service	- Principal Paid on Bonds	795,000	-	11,365,000	1,304,094	360,000	79,272,357	780,000
	- Other Long-Term Debt	4,926	79,710	425,000	57,398	3,504	518,092	8,922
	- Interest and Fiscal Charges	403,398	64,087	508,240	570,064	401,751	46,174,808	331,044
	Total Current Expenditures	19,650,535	19,732,196	39,330,493	48,502,395	12,344,573	1,443,521,392	21,984,423
	Total Capital Outlay	4,831,966	12,745,340	13,339,082	9,538,254	1,920,109	290,665,018	4,060,921
	Total Debt Service	1,203,324	143,797	12,298,240	1,931,556	765,255	125,965,257	1,119,966
	Total Expenditures	\$25,685,825	\$32,621,333	\$64,967,815	\$59,972,205	\$15,029,937	\$1,860,151,667	\$27,165,310
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	63,485,000	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	-
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	1,686,025	-	299,378	82,000	-	107,969,676	-
	Total Expenditures and Other Financing Uses	\$27,371,850	\$32,621,333	\$65,267,193	\$60,054,205	\$15,029,937	\$2,031,606,343	\$27,165,310
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$8,234,159	\$3,549,858	\$7,433,727	\$19,988,259	\$2,420,258	\$186,652,616	\$5,297,300
	Special Revenue Funds Unrestricted Fund Balance	(3,042,803)	\$5,502,530	8,568,696	16,373,603	3,873,528	136,894,323	11,159,440
	Total	\$5,191,356	\$9,052,388	\$16,002,423	\$36,361,862	\$6,293,786	\$323,546,939	\$16,456,740
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		26.4%	45.9%	40.7%	75.0%	51.0%	22.4%	74.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2018 Population Estimates) ^[1]	21,350	39,932	45,191	9,934	16,213	42,924	4,260
Net Taxable Tax Capacity	\$34,268,640	\$31,537,567	\$60,080,627	\$32,320,611	\$11,602,104	\$55,728,170	\$13,952,995
2017 Tax Levy (Payable 2018)	14,300,552	20,536,508	38,008,352	10,555,015	11,196,113	32,291,344	3,763,426
REVENUES							
Taxes	\$15,777,949	\$21,216,601	\$40,333,360	\$12,179,629	\$11,716,862	\$34,375,283	\$3,862,245
Special Assessments	-	-	1,244,154	2,231,099	85,271	3,073,918	140,107
Licenses and Permits	170,283	584,465	188,220	37,495	119,725	520,098	11,099
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,471,118	1,191,630	103,776	505,535	379,844	718,515	1,117,411
Human Services	1,587,791	3,217,604	4,581,107	26,936	2,285,204	4,733,168	441,633
Disaster	236,273	79,625	114,573	-	-	38,937	174,184
All Other	237,730	479,842	1,378,727	-	243,084	633,948	45,768
Total Federal Grants	4,532,912	4,968,701	6,178,183	532,471	2,908,132	6,124,568	1,778,996
State Grants							
Market Value Credit	119,251	297,739	151,978	315,625	264,110	395,619	115,042
County Program Aid	847,014	2,268,477	2,137,461	517,632	1,063,057	1,906,917	425,502
Disparity Reduction Aid	-	39,401	162,776	51,421	4,272	20,375	4,457
Streets and Highways	4,398,529	4,273,709	9,471,121	5,405,859	4,894,935	8,371,918	4,104,116
Human Services	2,371,510	5,168,119	4,449,549	-	1,932,623	5,557,354	350,105
PERA Aid	91,598	37,531	98,973	27,317	33,651	73,608	13,875
Police Aid	181,977	176,177	348,004	121,801	177,627	275,503	39,150
All Other	4,084,818	3,456,979	6,626,434	637,715	1,116,231	3,097,415	848,328
Total State Grants	12,094,697	15,718,132	23,446,296	7,077,370	9,486,506	19,698,709	5,900,575
Local Unit Grants	-	-	356,689	2,303	21,600	103,954	-
Total Intergovernmental Revenues	\$16,627,609	\$20,686,833	\$29,981,168	\$7,612,144	\$12,416,238	\$25,927,231	\$7,679,571
Charges for Services	5,938,296	2,546,156	6,390,927	2,545,620	4,163,936	15,473,845	740,431
Fines and Forfeits	56,217	51,159	60,072	39,303	3,968	127,604	11,376
Interest Earnings	338,358	213,520	1,131,330	511,209	147,752	1,051,317	99,421
All Other Revenues	3,011,160	1,068,948	7,053,178	1,244,916	2,052,878	2,726,917	692,053
Total Revenues	\$41,919,872	\$46,367,682	\$86,382,409	\$26,401,415	\$30,706,630	\$83,276,213	\$13,236,303
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	155,077	217,221	-	42,442	343,950	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	155,077	217,221	-	42,442	343,950	-
Other Sources	-	15,020	94,702	50,840	11,334	22,112	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	533,336	141,763	1,859,731	77,220	164,000	283,165	-
Total Revenues and Other Financing Sources	\$42,453,208	\$46,679,542	\$88,554,063	\$26,529,475	\$30,924,406	\$83,925,440	\$13,236,303

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$4,654,928	\$8,487,778	\$16,740,668	\$3,541,758	\$4,771,192	\$11,140,438	\$2,224,841
	- Capital Outlay	227,795	385,809	1,740,714	210,036	92,010	209,277	100,027
	Total General Government	4,882,723	8,873,587	18,481,382	3,751,794	4,863,202	11,349,715	2,324,868
Public Safety	- Sheriff	2,597,536	7,839,090	7,610,025	1,725,483	2,606,470	5,913,941	1,114,275
	- Corrections	2,894,081	1,204,313	5,026,115	1,290,758	3,622,734	8,685,022	144,332
	- All Other	848,752	341,741	662,675	68,540	33,092	710,920	168,730
	- Capital Outlay	518,056	208,734	353,376	249,744	192,394	238,765	40,213
	Total Public Safety	6,858,425	9,593,878	13,652,191	3,334,525	6,454,690	15,548,648	1,467,550
Streets and Highways	- Administration	710,159	377,655	567,070	399,768	303,435	729,674	441,436
	- Maintenance	4,106,219	2,837,573	11,306,897	3,478,395	2,436,826	6,908,824	1,875,301
	- Construction	5,168,764	4,596,544	7,035,491	3,677,068	4,078,984	6,990,345	3,584,126
	- Other Capital Outlay	429,943	-	1,260,006	384,961	274,159	377,084	144,546
	Total Streets and Highways	10,415,085	7,811,772	20,169,464	7,940,192	7,093,404	15,005,927	6,045,409
Sanitation	- Current Expenditures	2,786,433	-	1,906,912	270,702	132,471	4,601,365	113,314
	- Capital Outlay	3,145,859	-	23,883	12,430	-	779,556	10,000
	Total Sanitation	5,932,292	-	1,930,795	283,132	132,471	5,380,921	123,314
Human Services	- Income Maintenance	1,901,981	3,518,560	8,466,265	-	2,090,329	4,633,235	523,205
	- Social Services	5,117,106	11,102,153	15,201,368	-	4,452,814	13,073,173	1,083,285
	- All Other	840,375	-	-	2,819,717	-	-	-
	- Capital Outlay	2,650	-	3,995	-	-	18,082	35,091
	Total Human Services	7,862,112	14,620,713	23,671,628	2,819,717	6,543,143	17,724,490	1,641,581
Health	- Current Expenditures	35,742	1,498,020	2,801,440	236,354	3,028,626	2,439,380	34,706
	- Capital Outlay	-	19,001	-	-	-	-	-
	Total Health	35,742	1,517,021	2,801,440	236,354	3,028,626	2,439,380	34,706
Culture and Recreation								
Libraries	- Current Expenditures	208,000	410,420	-	504,145	151,325	370,600	65,000
	- Capital Outlay	-	-	-	1,080	-	-	-
Parks and Recreation	- Current Expenditures	374,496	383,088	827,439	403,888	26,749	1,289,114	84,000
	- Capital Outlay	10,751	49,780	-	132,175	-	-	-
	Total Culture and Recreation	593,247	843,288	827,439	1,041,288	178,074	1,659,714	149,000
Conservation of Natural Resources	- Current Expenditures	2,308,997	312,439	3,642,525	3,974,655	786,708	3,162,438	565,975
	- Capital Outlay	51,938	-	34,854	48,500	-	64,597	407
	Total Conservation of Natural Resources	2,360,935	312,439	3,677,379	4,023,155	786,708	3,227,035	566,382
Housing and Economic Development	- Current Expenditures	237,132	85,365	-	6,625	126,192	33,117	10,000
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	237,132	85,365	-	6,625	126,192	33,117	10,000
All Other	- Current Expenditures	425,669	1,844,026	-	-	1,235,649	-	-
	- Capital Outlay	-	630,911	-	-	447,843	-	-
	Total All Other	425,669	2,474,937	-	-	1,683,492	-	-
Debt Service	- Principal Paid on Bonds	695,000	2,970,000	405,000	1,587,000	725,000	2,915,000	-
	- Other Long-Term Debt	48,000	246,283	27,000	21,390	183,359	1,954,396	-
	- Interest and Fiscal Charges	156,102	317,583	417,430	895,528	228,762	746,514	-
	Total Current Expenditures	30,047,606	40,242,221	74,759,399	18,720,788	25,804,612	63,691,241	8,448,400
	Total Capital Outlay	9,555,756	5,890,779	10,452,319	4,715,994	5,085,390	8,677,706	3,914,410
	Total Debt Service	899,102	3,533,866	849,430	2,503,918	1,137,121	5,615,910	-
	Total Expenditures	\$40,502,464	\$49,666,866	\$86,061,148	\$25,940,700	\$32,027,123	\$77,984,857	\$12,362,810
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	533,336	141,763	1,859,731	77,220	164,000	283,165	-
	Total Expenditures and Other Financing Uses	\$41,035,800	\$49,808,629	\$87,920,879	\$26,017,920	\$32,191,123	\$78,268,022	\$12,362,810
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,591,021	\$2,931,929	\$2,215,611	\$7,221,706	\$2,140,979	\$16,100,941	\$3,446,527
Special Revenue Funds Unrestricted Fund Balance		\$13,208,638	4,989,101	25,245,027	2,954,614	5,996,744	30,314,981	2,243,001
	Total	\$17,799,659	\$7,921,030	\$27,460,638	\$10,176,320	\$8,137,723	\$46,415,922	\$5,689,528
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		59.2%	19.7%	36.7%	54.4%	31.5%	72.9%	67.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2018 Population Estimates) ^[1]	12,630	6,662	10,590	3,801	28,432	5,679	25,700
Net Taxable Tax Capacity	\$11,236,380	\$17,567,895	\$17,455,935	\$5,833,676	\$36,389,532	\$14,510,227	\$39,008,613
2017 Tax Levy (Payable 2018)	4,293,092	5,697,071	9,843,141	2,654,631	19,946,234	5,531,815	14,436,500
REVENUES							
Taxes	\$4,333,416	\$5,974,196	\$10,596,217	\$3,255,114	\$19,808,086	\$6,441,530	\$16,274,852
Special Assessments	881,984	536,322	-	819,803	733,642	1,015,352	849,994
Licenses and Permits	16,120	14,390	20,828	139,468	361,631	24,402	51,570
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	-	45,276	200	-	819,333	220,263
Human Services	1,409,026	607,673	1,042,779	396,673	2,261,395	-	-
Disaster	156,524	20,464	143,666	79,297	50,321	101,711	29,978
All Other	909,153	202,445	4,295,063	65,734	496,819	-	-
Total Federal Grants	2,474,703	830,582	5,526,784	541,904	2,808,535	921,044	250,241
State Grants							
Market Value Credit	67,136	249,669	2,965	39,991	297,328	192,750	287,066
County Program Aid	832,109	478,915	552,975	423,797	1,130,721	452,854	838,374
Disparity Reduction Aid	152,128	51,120	151,165	8,731	79,445	31,137	26,855
Streets and Highways	5,060,147	11,305,692	5,853,998	3,177,178	15,714,598	3,628,465	4,943,036
Human Services	1,298,280	909,911	4,291,446	511,505	2,414,547	-	53,065
PERA Aid	28,068	12,955	24,330	12,302	28,707	9,428	40,012
Police Aid	87,001	60,176	141,377	52,201	171,827	51,476	141,377
All Other	12,223,462	696,114	3,638,563	2,752,906	1,336,771	709,333	1,094,860
Total State Grants	19,748,331	13,764,552	14,656,819	6,978,611	21,173,944	5,075,443	7,424,645
Local Unit Grants	197,770	383,353	210,839	253,707	42,000	-	38,123
Total Intergovernmental Revenues	\$22,420,804	\$14,978,487	\$20,394,442	\$7,774,222	\$24,024,479	\$5,996,487	\$7,713,009
Charges for Services	2,558,709	947,407	1,108,708	547,723	2,438,426	631,270	1,787,784
Fines and Forfeits	22,308	5,438	13,100	38,141	6,753	309	61,796
Interest Earnings	321,829	261,109	378,471	69,448	233,925	286,692	470,939
All Other Revenues	4,769,062	440,499	1,916,988	429,920	1,045,025	371,790	771,566
Total Revenues	\$35,324,232	\$23,157,848	\$34,428,754	\$13,073,839	\$48,651,967	\$14,767,832	\$27,981,510
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	10,144,053	-	14,183,704	-	-
Other Long-Term Debt	-	470,231	-	-	-	76,964	46,678
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	470,231	10,144,053	-	14,183,704	76,964	46,678
Other Sources	-	27,565	-	-	-	17,807	1,412
Transfers From - Enterprise Funds	-	-	13,000	-	-	-	-
- Governmental Funds	2,304,825	29,057	3,172,603	162,550	1,239,383	-	20,609
Total Revenues and Other Financing Sources	\$37,629,057	\$23,684,701	\$47,758,410	\$13,236,389	\$64,075,054	\$14,862,603	\$28,050,209

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,549,249	\$1,919,194	\$4,526,061	\$2,403,650	\$6,133,489	\$2,159,771	\$4,597,141
	- Capital Outlay	-	158,275	170,523	89,347	311,558	69,179	322,124
	Total General Government	3,549,249	2,077,469	4,696,584	2,492,997	6,445,047	2,228,950	4,919,265
Public Safety	- Sheriff	2,498,294	753,301	2,296,337	966,389	2,502,438	1,346,893	4,963,495
	- Corrections	575,456	461,734	1,668,604	587,917	2,114,994	52,958	539,687
	- All Other	112,297	263,537	1,065,649	80,803	179,913	175,142	91,182
	- Capital Outlay	96,710	178,297	197,374	168,894	19,999,177	116,137	145,110
	Total Public Safety	3,282,757	1,656,869	5,227,964	1,804,003	24,796,522	1,691,130	5,739,474
Streets and Highways	- Administration	564,371	229,754	374,503	215,726	563,508	455,812	345,055
	- Maintenance	3,112,947	2,309,110	2,816,347	2,127,635	4,307,007	2,315,140	3,828,840
	- Construction	3,439,547	3,538,990	2,841,926	1,606,093	2,973,029	2,756,046	3,232,417
	- Other Capital Outlay	105,903	577,819	4,548,028	325,827	676,637	191,733	71,231
	Total Streets and Highways	7,222,768	6,655,673	10,580,804	4,275,281	8,520,181	5,718,731	7,477,543
Sanitation	- Current Expenditures	1,423,545	187,158	357,868	871,466	666,611	348,017	698,679
	- Capital Outlay	8,852,388	-	-	-	-	-	11,050
	Total Sanitation	10,275,933	187,158	357,868	871,466	666,611	348,017	709,729
Human Services	- Income Maintenance	1,623,440	829,178	976,842	620,907	2,243,603	-	3,028,998
	- Social Services	2,961,199	1,923,186	2,750,769	1,179,766	6,605,945	-	-
	- All Other	-	-	-	3,042	-	941,632	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	4,584,639	2,752,364	3,727,611	1,803,715	8,849,548	941,632	3,028,998
Health	- Current Expenditures	959,285	101,465	3,769,260	99,556	2,400,432	72,226	321,202
	- Capital Outlay	-	-	-	-	17,842	-	-
	Total Health	959,285	101,465	3,769,260	99,556	2,418,274	72,226	321,202
Culture and Recreation	- Current Expenditures	78,118	75,697	122,300	33,768	215,803	46,872	344,828
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	344,070	225,540	814,905	462,321	327,796	270,777	517,485
	- Capital Outlay	-	8,949	6,240	52,624	23,346	4,934	44,423
	Total Culture and Recreation	422,188	310,186	943,445	548,713	566,945	322,583	906,736
Conservation of Natural Resources	- Current Expenditures	2,934,048	1,762,105	968,600	318,920	1,088,298	1,486,848	1,139,327
	- Capital Outlay	24,467	-	19,413	-	-	47,420	280
	Total Conservation of Natural Resources	2,958,515	1,762,105	988,013	318,920	1,088,298	1,534,268	1,139,607
Housing and Economic Development	- Current Expenditures	666,494	375,809	210,563	511,997	6,093	81,974	57,325
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	666,494	375,809	210,563	511,997	6,093	81,974	57,325
All Other	- Current Expenditures	299,085	7,000	10,500	31,500	-	25,000	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	299,085	7,000	10,500	31,500	-	25,000	-
Debt Service	- Principal Paid on Bonds	-	3,990	350,000	-	6,580,000	350,000	905,000
	- Other Long-Term Debt	365,376	110,272	173,481	59,286	-	183,412	145,892
	- Interest and Fiscal Charges	102,068	40,135	506,694	-	1,001,661	100,207	622,637
	Total Current Expenditures	21,701,898	11,423,768	22,729,108	10,515,363	29,355,930	9,779,062	20,473,244
	Total Capital Outlay	12,519,015	4,462,330	7,783,504	2,242,785	24,001,589	3,185,449	3,826,635
	Total Debt Service	467,444	154,397	1,030,175	59,286	7,581,661	633,619	1,673,529
	Total Expenditures	\$34,688,357	\$16,040,495	\$31,542,787	\$12,817,434	\$60,939,180	\$13,598,130	\$25,973,408
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	7,108,139	-	-	-	-
	- Governmental Funds	2,304,825	29,057	3,172,603	162,550	1,239,383	-	20,609
	Total Expenditures and Other Financing Uses	\$36,993,182	\$16,069,552	\$41,823,529	\$12,979,984	\$62,178,563	\$13,598,130	\$25,994,017
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$5,664,390	\$2,650,134	\$19,741,788	\$5,601,083	\$5,076,200	\$4,647,875	\$11,069,930
	Special Revenue Funds Unrestricted Fund Balance	\$10,198,080	15,700,479	16,718,984	5,311,124	9,646,771	2,232,011	3,105,655
	Total	\$15,862,470	\$18,350,613	\$36,460,772	\$10,912,207	\$14,722,971	\$6,879,886	\$14,175,585
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		73.1%	160.6%	160.4%	103.8%	50.2%	70.4%	69.2%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2018 Population Estimates) ^[1]	5,526	9,384	19,822	35,959	23,169	26,080	33,191
Net Taxable Tax Capacity	\$5,738,668	\$23,286,972	\$39,820,924	\$37,143,094	\$29,181,992	\$19,700,136	\$31,126,930
2017 Tax Levy (Payable 2018)	4,118,095	6,448,263	15,809,705	21,053,879	14,156,195	15,424,289	18,419,678
REVENUES							
Taxes	\$4,038,961	\$6,426,470	\$16,376,663	\$21,294,821	\$14,156,459	\$17,407,890	\$19,577,854
Special Assessments	49,712	511,873	2,479,083	1,094,898	267,200	83,513	-
Licenses and Permits	14,511	18,635	96,443	103,706	108,859	323,221	319,515
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	455,096	905,917	-	4,860	11,463	3,158,856	464,375
Human Services	726,679	1,226,369	-	3,019,961	1,690,316	2,743,312	2,812,804
Disaster	28,000	-	27,960	35,573	21,088	33,022	30,043
All Other	191,962	239,889	94,659	523,615	402,767	511,730	482,904
Total Federal Grants	1,401,737	2,372,175	122,619	3,584,009	2,125,634	6,446,920	3,790,126
State Grants							
Market Value Credit	105,492	265,439	330,529	359,729	308,831	222,015	616,211
County Program Aid	674,298	486,441	790,159	1,851,298	1,097,906	1,679,723	1,814,910
Disparity Reduction Aid	99,781	3,392	35,698	60,750	14,558	24,711	29,096
Streets and Highways	3,380,801	6,534,731	8,394,060	7,742,763	6,280,538	4,033,539	7,485,290
Human Services	788,774	901,035	-	3,556,692	1,865,079	2,842,519	3,202,459
PERA Aid	10,085	19,129	36,967	36,151	92,178	30,786	48,267
Police Aid	105,851	102,226	106,576	208,802	163,852	281,303	179,077
All Other	1,711,855	1,032,043	2,108,461	1,107,843	1,199,150	3,374,279	2,467,867
Total State Grants	6,876,937	9,344,436	11,802,450	14,924,028	11,022,092	12,488,875	15,843,177
Local Unit Grants	9,537	3,536	-	-	100,645	247,013	155,979
Total Intergovernmental Revenues	\$8,288,211	\$11,720,147	\$11,925,069	\$18,508,037	\$13,248,371	\$19,182,808	\$19,789,282
Charges for Services	665,437	2,138,633	1,324,489	4,982,483	3,854,495	2,130,216	5,926,389
Fines and Forfeits	9,946	16,806	43,832	89,642	29,101	120,970	24,280
Interest Earnings	68,252	219,240	382,210	445,525	569,331	289,751	571,632
All Other Revenues	1,099,580	529,911	374,104	1,817,837	693,612	1,017,387	1,858,769
Total Revenues	\$14,234,610	\$21,581,715	\$33,001,893	\$48,336,949	\$32,927,428	\$40,555,756	\$48,067,721
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	10,000,000	-	9,505,392	-
Other Long-Term Debt	-	-	-	124,816	117,878	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	10,124,816	117,878	9,505,392	-
Other Sources	-	16,402	24,807	158,075	-	43,400	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	20,000	14,403	-	594,891	1,329,516	889,030	-
Total Revenues and Other Financing Sources	\$14,254,610	\$21,612,520	\$33,026,700	\$59,214,731	\$34,374,822	\$50,993,578	\$48,067,721

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,228,263	\$3,009,120	\$5,629,415	\$7,490,540	\$5,637,547	\$6,606,766	\$6,375,923
	- Capital Outlay	155,000	790,315	554,524	3,221,225	60,111	53,741	5,933,383
	Total General Government	2,383,263	3,799,435	6,183,939	10,711,765	5,697,658	6,660,507	12,309,306
Public Safety	- Sheriff	2,649,544	2,286,548	2,882,084	3,688,058	5,270,367	5,836,428	3,974,350
	- Corrections	102,855	157,374	2,173,652	1,226,935	559,196	4,359,224	3,004,327
	- All Other	21,324	95,711	102,256	168,440	193,238	-	290,940
	- Capital Outlay	17,609	82,688	108,961	1,245,867	123,146	6,013	357,387
	Total Public Safety	2,791,332	2,622,321	5,266,953	6,329,300	6,145,947	10,201,665	7,627,004
Streets and Highways	- Administration	253,407	823,932	415,083	746,072	419,082	499,952	373,297
	- Maintenance	1,538,707	2,921,039	4,600,813	3,513,177	3,753,947	4,902,872	6,168,877
	- Construction	2,246,972	4,899,413	6,013,761	4,865,894	3,748,338	5,508,316	5,419,495
	- Other Capital Outlay	164,914	355,361	454,770	560,822	1,113,307	91,496	630,992
	Total Streets and Highways	4,204,000	8,999,745	11,484,427	9,685,965	9,034,674	11,002,636	12,592,661
Sanitation	- Current Expenditures	220,823	239,183	737,027	1,429,220	352,127	150,185	2,595,536
	- Capital Outlay	-	1,486	-	-	272,249	-	-
	Total Sanitation	220,823	240,669	737,027	1,429,220	624,376	150,185	2,595,536
Human Services	- Income Maintenance	1,038,856	1,327,588	-	2,726,887	2,066,476	2,296,896	3,883,107
	- Social Services	1,734,179	2,507,477	-	9,959,877	4,780,277	8,310,671	7,253,156
	- All Other	-	39,470	3,084,480	-	-	-	-
	- Capital Outlay	-	52,457	-	-	-	6,013	-
	Total Human Services	2,773,035	3,926,992	3,084,480	12,686,764	6,846,753	10,613,580	11,136,263
Health	- Current Expenditures	114,139	50,000	-	2,694,006	1,582,137	755,220	2,044,875
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	114,139	50,000	-	2,694,006	1,582,137	755,220	2,044,875
Culture and Recreation								
Libraries	- Current Expenditures	42,190	86,000	691,710	198,217	234,062	284,162	506,952
	- Capital Outlay	-	-	28,949	-	-	-	-
Parks and Recreation	- Current Expenditures	79,108	235,353	276,553	528,295	255,157	85,233	600,065
	- Capital Outlay	-	5,341	9,751	50,200	91,661	-	-
	Total Culture and Recreation	121,298	326,694	1,006,963	776,712	580,880	369,395	1,107,017
Conservation of Natural Resources	- Current Expenditures	695,174	1,143,242	2,768,249	1,599,646	847,659	469,565	617,382
	- Capital Outlay	-	5,066	82,499	-	-	-	-
	Total Conservation of Natural Resources	695,174	1,148,308	2,850,748	1,599,646	847,659	469,565	617,382
Housing and Economic Development	- Current Expenditures	1,250	54,000	121,948	10,668	220,750	132,310	47,650
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	1,250	54,000	121,948	10,668	220,750	132,310	47,650
All Other	- Current Expenditures	680,313	-	9,615	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	680,313	-	9,615	-	-	-	-
Debt Service	- Principal Paid on Bonds	155,000	-	810,000	1,270,000	440,000	520,000	1,055,000
	- Other Long-Term Debt	3,609	-	50,736	189,144	368,751	-	38,630
	- Interest and Fiscal Charges	4,015	-	413,420	242,525	55,524	332,281	711,117
	Total Current Expenditures	11,400,132	14,976,037	23,492,885	35,980,038	26,172,022	34,689,484	37,736,437
	Total Capital Outlay	2,584,495	6,192,127	7,253,215	9,944,008	5,408,812	5,665,579	12,341,257
	Total Debt Service	162,624	-	1,274,156	1,701,669	864,275	852,281	1,804,747
	Total Expenditures	\$14,147,251	\$21,168,164	\$32,020,256	\$47,625,715	\$32,445,109	\$41,207,344	\$51,882,441
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	20,000	14,403	-	594,891	1,329,516	889,030	-
	Total Expenditures and Other Financing Uses	\$14,167,251	\$21,182,567	\$32,020,256	\$48,220,606	\$33,774,625	\$42,096,374	\$51,882,441
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,168,693	\$2,064,379	\$8,463,785	\$17,986,029	\$8,616,856	\$4,716,921	\$11,487,565
Special Revenue Funds Unrestricted Fund Balance		1,322,410	6,215,896	8,093,643	17,011,940	13,042,447	8,616,004	13,013,331
	Total	\$3,491,103	\$8,280,275	\$16,557,428	\$34,997,969	\$21,659,303	\$13,332,925	\$24,500,896
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		30.6%	55.3%	70.5%	97.3%	82.8%	38.4%	64.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2018 Population Estimates) ^[1]	40,017	8,293	34,189	22,021	6,518	157,446	58,735
Net Taxable Tax Capacity	\$40,904,312	\$26,922,353	\$37,888,146	\$38,975,779	\$14,761,454	\$185,215,366	\$91,898,226
2017 Tax Levy (Payable 2018)	20,650,994	7,017,513	21,011,676	13,545,077	6,105,438	98,309,977	38,933,657
REVENUES							
Taxes	\$24,373,851	\$7,926,775	\$23,163,075	\$14,191,592	\$6,137,486	\$114,313,994	\$43,844,438
Special Assessments	893,155	882,310	1,594,481	167,121	281,633	-	441,063
Licenses and Permits	165,093	47,421	71,731	180,977	18,500	2,417,328	612,682
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	-	-	1,500	165,185	735,601	204,481
Human Services	3,795,089	-	2,910,047	1,916,301	912,879	15,203,631	5,487,580
Disaster	61,359	42,199	60,822	68,384	24,116	71,079	11,375
All Other	592,887	-	488,891	489,355	205,156	2,769,242	851,342
Total Federal Grants	4,449,335	42,199	3,459,760	2,475,540	1,307,336	18,779,553	6,554,778
State Grants							
Market Value Credit	340,058	292,694	260,242	324,695	177,796	416,859	714,455
County Program Aid	2,170,801	502,874	1,534,905	754,958	479,661	7,111,017	2,092,576
Disparity Reduction Aid	174,880	25,685	11,776	68,485	15,682	7,262	13,255
Streets and Highways	6,657,147	5,232,282	4,244,871	7,545,288	4,690,124	8,588,916	15,508,156
Human Services	4,488,981	-	3,099,246	1,691,486	888,189	16,853,567	6,172,909
PERA Aid	40,232	11,609	34,276	28,842	23,107	178,686	64,946
Police Aid	184,152	104,401	130,501	108,026	60,176	601,032	318,279
All Other	1,349,585	1,131,057	1,191,429	1,724,286	789,396	3,531,456	10,078,278
Total State Grants	15,405,836	7,300,602	10,507,246	12,246,066	7,124,131	37,288,795	34,962,854
Local Unit Grants	64,848	110,390	86,418	292,667	81,026	268,108	959,393
Total Intergovernmental Revenues	\$19,920,019	\$7,453,191	\$14,053,424	\$15,014,273	\$8,512,493	\$56,336,456	\$42,477,025
Charges for Services	3,748,444	514,491	2,475,951	3,560,670	1,134,741	24,005,467	4,462,431
Fines and Forfeits	56,625	-	28,149	27,402	-	23,614	78,184
Interest Earnings	900,050	212,308	329,590	425,525	94,467	2,184,426	556,734
All Other Revenues	2,471,257	359,541	712,472	2,169,915	143,462	1,220,472	2,554,081
Total Revenues	\$52,528,494	\$17,396,037	\$42,428,873	\$35,737,475	\$16,322,782	\$200,501,757	\$95,026,638
Other Financing Sources							
Borrowing							
Bonds Issued	-	1,220,000	8,345,093	-	-	-	1,117,346
Other Long-Term Debt	-	-	77,109	181,403	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	1,220,000	8,422,202	181,403	-	-	1,117,346
Other Sources	4,194	7,850	-	8,473	-	82,371	-
Transfers From - Enterprise Funds	-	3,324	-	-	-	985,158	-
- Governmental Funds	64,885	370,192	8,829	6,040	90,670	285,213	1,066,103
Total Revenues and Other Financing Sources	\$52,597,573	\$18,997,403	\$50,859,904	\$35,933,391	\$16,413,452	\$201,854,499	\$97,210,087

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$6,792,271	\$2,779,996	\$9,031,923	\$6,063,128	\$2,255,954	\$24,114,451	\$15,547,523
	- Capital Outlay	421,539	539,379	2,106,695	831,446	72,488	-	300,503
	Total General Government	7,213,810	3,319,375	11,138,618	6,894,574	2,328,442	24,114,451	15,848,026
Public Safety	- Sheriff	4,480,401	1,963,229	2,984,769	2,157,412	1,059,067	15,074,200	6,528,769
	- Corrections	6,456,540	160,774	2,603,093	3,040,074	478,350	27,380,731	5,728,636
	- All Other	303,841	359,528	199,083	178,203	288,251	311,075	335,916
	- Capital Outlay	502,039	60,770	169,579	714,744	49,239	454,387	473,587
	Total Public Safety	11,742,821	2,544,301	5,956,524	6,090,433	1,874,907	43,220,393	13,066,908
Streets and Highways	- Administration	682,471	314,136	359,720	266,872	412,977	1,361,423	867,175
	- Maintenance	4,057,204	3,547,715	2,585,307	3,501,360	2,815,501	8,986,561	8,070,842
	- Construction	10,746,975	2,632,968	5,294,893	4,294,855	2,570,112	19,758,805	16,043,943
	- Other Capital Outlay	809,683	463,696	654,901	1,173,436	499,368	-	375,116
	Total Streets and Highways	16,296,333	6,958,515	8,894,821	9,236,523	6,297,958	30,106,789	25,357,076
Sanitation	- Current Expenditures	1,173,952	338,906	364,905	375,454	401,586	-	-
	- Capital Outlay	26,538	-	5,200	-	-	-	-
	Total Sanitation	1,200,490	338,906	370,105	375,454	401,586	-	-
Human Services	- Income Maintenance	4,872,759	-	3,161,460	2,402,381	889,212	12,866,122	6,207,622
	- Social Services	7,645,361	-	7,297,339	4,877,417	1,387,013	48,751,628	14,193,121
	- All Other	-	1,205,884	-	200,167	2,850	6,329,708	-
	- Capital Outlay	8,068	-	-	-	-	-	-
	Total Human Services	12,526,188	1,205,884	10,458,799	7,479,965	2,279,075	67,947,458	20,400,743
Health	- Current Expenditures	2,133,105	106,881	1,952,840	1,156,890	843,104	13,385,079	3,957,465
	- Capital Outlay	1,828	-	-	-	-	-	-
	Total Health	2,134,933	106,881	1,952,840	1,156,890	843,104	13,385,079	3,957,465
Culture and Recreation	- Current Expenditures	274,671	58,667	100,088	593,498	96,760	1,135,532	572,300
	- Capital Outlay	-	-	-	22,694	-	-	-
Parks and Recreation	- Current Expenditures	198,407	580,281	187,081	323,982	273,982	3,096,044	267,533
	- Capital Outlay	-	65,050	7,850	21,553	-	893,804	47,491
	Total Culture and Recreation	473,078	703,998	295,019	961,727	370,742	5,125,380	887,324
Conservation of Natural Resources	- Current Expenditures	615,964	1,169,181	2,956,520	772,132	381,499	2,526,976	2,105,077
	- Capital Outlay	-	-	-	-	-	640,000	7,263,443
	Total Conservation of Natural Resources	615,964	1,169,181	2,956,520	772,132	381,499	3,166,976	9,368,520
Housing and Economic Development	- Current Expenditures	301,789	245,756	211,992	605,101	-	57,984	400,788
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	301,789	245,756	211,992	605,101	-	57,984	400,788
All Other	- Current Expenditures	-	-	13,894	10,000	75	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	13,894	10,000	75	-	-
Debt Service	- Principal Paid on Bonds	2,000,000	310,000	4,745,000	2,040,000	13,000	5,390,000	2,705,000
	- Other Long-Term Debt	174,186	144,525	460,284	125,989	-	-	46,368
	- Interest and Fiscal Charges	437,737	113,709	707,132	661,915	7,876	2,799,576	1,371,606
	Total Current Expenditures	39,988,736	12,830,934	34,010,014	26,524,071	11,586,181	165,377,514	64,782,767
	Total Capital Outlay	12,516,670	3,761,863	8,239,118	7,058,728	3,191,207	21,746,996	24,504,083
	Total Debt Service	2,611,923	568,234	5,912,416	2,827,904	20,876	8,189,576	4,122,974
	Total Expenditures	\$55,117,329	\$17,161,031	\$48,161,548	\$36,410,703	\$14,798,264	\$195,314,086	\$93,409,824
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To - Enterprise Funds	-	425	-	-	-	1,636,951	-
	- Governmental Funds	64,885	370,192	8,829	6,040	90,670	285,213	1,066,103
	Total Expenditures and Other Financing Uses	\$55,182,214	\$17,531,648	\$48,170,377	\$36,416,743	\$14,888,934	\$197,236,250	\$94,475,927
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$28,132,199	\$4,549,981	\$11,977,310	\$9,236,133	\$4,675,084	\$78,369,289	\$21,876,584
	Special Revenue Funds Unrestricted Fund Balance	11,994,471	3,351,158	13,199,342	11,780,714	2,190,753	11,216,254	21,597,148
	Total	\$40,126,670	\$7,901,139	\$25,176,652	\$21,016,847	\$6,865,837	\$89,585,543	\$43,473,732
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		100.3%	61.6%	74.0%	79.2%	59.3%	54.2%	67.1%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE**</i>
Population (2018 Population Estimates) ^[1]	14,276	29,490	9,100	31,627	11,046	552,232	3,981
Net Taxable Tax Capacity	\$14,962,582	\$26,665,333	\$18,814,900	\$52,311,420	\$20,742,666	\$494,087,482	\$7,262,015
2017 Tax Levy (Payable 2018)	9,995,452	17,912,589	6,250,126	22,712,963	9,410,047	255,878,046	2,878,769
REVENUES							
Taxes	\$10,216,659	\$18,917,476	\$6,910,954	\$23,184,059	\$9,409,851	\$380,099,900	-
Special Assessments	392,296	23,816	281,787	2,744,335	490,581	-	-
Licenses and Permits	20,545	160,031	22,175	120,443	77,530	2,173,553	-
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	16,127	1,118,935	31,283	346,856	898	3,358,524	-
Human Services	1,274,850	3,241,004	-	4,154,061	916,281	72,549,703	-
Disaster	17,187	5,473	17,254	27,668	24,264	663,424	-
All Other	241,478	438,989	47,741	828,154	131,321	14,585,731	-
Total Federal Grants	1,549,642	4,804,401	96,278	5,356,739	1,072,764	91,157,382	-
State Grants							
Market Value Credit	155,725	311,002	223,117	407,197	233,308	383	-
County Program Aid	712,923	1,909,048	528,361	991,760	573,358	17,476,863	-
Disparity Reduction Aid	87,762	1,057	69,076	76,560	22,508	262,054	-
Streets and Highways	3,307,870	8,964,407	3,925,552	11,214,365	3,638,185	35,389,571	-
Human Services	1,087,471	2,527,464	-	6,338,539	929,201	54,353,770	-
PERA Aid	19,591	81,359	14,804	55,045	15,728	765,893	-
Police Aid	93,526	248,208	102,951	266,078	69,601	1,448,529	-
All Other	837,221	1,952,399	685,004	9,275,492	1,072,758	29,289,698	-
Total State Grants	6,302,089	15,994,944	5,548,865	28,625,036	6,554,647	138,986,761	-
Local Unit Grants	1,526	-	-	5,475	18,137	7,515,480	-
Total Intergovernmental Revenues	\$7,853,257	\$20,799,345	\$5,645,143	\$33,987,250	\$7,645,548	\$237,659,623	-
Charges for Services	1,542,235	2,762,502	1,932,471	3,129,230	992,334	75,347,420	-
Fines and Forfeits	17,085	19,796	9,485	17,010	21,084	926,781	-
Interest Earnings	294,234	157,880	92,106	439,336	217,591	10,345,027	-
All Other Revenues	996,383	3,142,545	739,464	3,139,641	286,216	19,246,248	-
Total Revenues	\$21,332,694	\$45,983,391	\$15,633,585	\$66,761,304	\$19,140,735	\$725,798,552	-
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	33,475,755	-
Other Long-Term Debt	276,087	148,461	-	-	83,805	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	276,087	148,461	-	-	83,805	33,475,755	-
Other Sources	-	5,063	-	-	6,710	26,250	-
Transfers From - Enterprise Funds	-	-	-	350,000	-	-	-
- Governmental Funds	-	390,006	-	140,000	41	20,087,202	-
Total Revenues and Other Financing Sources	\$21,608,781	\$46,526,921	\$15,633,585	\$67,251,304	\$19,231,291	\$779,387,759	-

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE**
General Government	- Current Expenditures	\$2,739,194	\$5,431,853	\$3,442,471	\$9,080,484	\$3,278,758	\$107,961,283	-
	- Capital Outlay	52,469	2,132,032	101,549	276,821	935,021	1,819,486	-
	Total General Government	2,791,663	7,563,885	3,544,020	9,357,305	4,213,779	109,780,769	-
Public Safety	- Sheriff	2,110,347	4,661,355	1,912,788	4,813,956	1,445,404	52,652,299	-
	- Corrections	1,925,156	4,759,428	653,301	5,011,151	652,549	69,147,884	-
	- All Other	123,850	209,215	192,888	223,130	298,769	20,287,800	-
	- Capital Outlay	6,315,387	630,318	103,918	231,734	91,156	2,718,986	-
	Total Public Safety	10,474,740	10,260,316	2,862,895	10,279,971	2,487,878	144,806,969	-
Streets and Highways	- Administration	291,793	381,868	272,805	331,313	349,179	6,648,870	-
	- Maintenance	3,184,708	4,705,523	2,676,916	6,562,812	2,165,294	15,635,221	-
	- Construction	1,689,787	8,599,022	2,806,585	5,665,148	2,094,705	26,329,602	-
	- Other Capital Outlay	249,000	320,803	342,780	560,796	327,952	46,969	-
	Total Streets and Highways	5,415,288	14,007,216	6,099,086	13,120,069	4,937,130	48,660,662	-
Sanitation	- Current Expenditures	72,602	302,589	480,947	12,238,739	393,617	20,625,288	-
	- Capital Outlay	-	-	42,700	-	-	-	-
	Total Sanitation	72,602	302,589	523,647	12,238,739	393,617	20,625,288	-
Human Services	- Income Maintenance	1,951,468	2,993,306	-	4,314,703	1,201,161	31,488,076	-
	- Social Services	3,084,227	6,462,900	-	10,971,545	2,376,459	122,060,767	-
	- All Other	53,778	-	1,265,794	-	69,296	27,824,004	-
	- Capital Outlay	-	-	-	208,670	-	46,086	-
	Total Human Services	5,089,473	9,456,206	1,265,794	15,494,918	3,646,916	181,418,933	-
Health	- Current Expenditures	-	1,772,412	638,007	2,830,717	98,955	37,188,201	-
	- Capital Outlay	-	-	-	-	-	110,989	-
	Total Health	-	1,772,412	638,007	2,830,717	98,955	37,299,190	-
Culture and Recreation								
Libraries	- Current Expenditures	112,519	307,280	46,486	259,205	117,425	12,369,688	-
	- Capital Outlay	-	-	-	-	-	68,334	-
Parks and Recreation	- Current Expenditures	130,237	20,000	88,741	281,236	62,560	12,397,262	-
	- Capital Outlay	-	-	-	26,031	-	2,298,481	-
	Total Culture and Recreation	242,756	327,280	135,227	566,472	179,985	27,133,765	-
Conservation of Natural Resources	- Current Expenditures	616,149	1,128,844	461,503	7,441	539,225	888,660	-
	- Capital Outlay	-	29,043	-	808,300	-	-	-
	Total Conservation of Natural Resources	616,149	1,157,887	461,503	815,741	539,225	888,660	-
Housing and Economic Development	- Current Expenditures	64,177	1,304	9,965	7,550	15,571	19,670,406	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	64,177	1,304	9,965	7,550	15,571	19,670,406	-
All Other	- Current Expenditures	-	-	-	-	-	15,485,838	-
	- Capital Outlay	-	-	-	-	-	2,242,050	-
	Total All Other	-	-	-	-	-	17,727,888	-
Debt Service	- Principal Paid on Bonds	505,000	1,290,000	-	3,535,000	280,000	41,815,000	-
	- Other Long-Term Debt	167,116	78,853	26,957	-	292,705	-	-
	- Interest and Fiscal Charges	540,141	878,456	1,982	601,816	174,253	7,643,755	-
	Total Current Expenditures	16,460,205	33,137,877	12,142,612	56,933,982	13,064,222	572,331,547	-
	Total Capital Outlay	8,306,643	11,711,218	3,397,532	7,777,500	6,297,468	35,680,983	-
	Total Debt Service	1,212,257	2,247,309	28,939	4,136,816	746,958	49,458,755	-
	Total Expenditures	\$25,979,105	\$47,096,404	\$15,569,083	\$68,848,298	\$17,260,014	\$657,471,285	-
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To - Enterprise Funds	-	-	213,553	-	-	10,765,291	-
	- Governmental Funds	-	390,006	-	140,000	41	20,087,202	-
	Total Expenditures and Other Financing Uses	\$25,979,105	\$47,486,410	\$15,782,636	\$68,988,298	\$17,260,055	\$688,323,778	-
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$7,749,087	\$4,286,710	\$4,819,673	\$8,746,536	\$8,627,758	\$234,673,606	-
	Special Revenue Funds Unrestricted Fund Balance	4,582,617	2,197,654	3,282,972	13,759,987	6,297,468	49,754,782	-
	Total	\$12,331,704	\$6,484,364	\$8,102,645	\$22,506,523	\$14,925,226	\$284,428,388	-
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		74.9%	19.6%	66.7%	39.5%	114.2%	49.7%	-

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2018 Population Estimates) ^[1]	15,252	14,674	66,364	9,435	15,313	200,261	146,111
Net Taxable Tax Capacity	\$35,697,634	\$41,409,322	\$61,326,774	\$26,167,158	\$12,394,679	\$184,614,656	\$169,299,521
2017 Tax Levy (Payable 2018)	12,092,590	13,991,797	25,036,338	5,626,421	6,784,621	122,414,662	59,473,684
REVENUES							
Taxes	\$11,830,830	\$13,846,074	\$29,775,747	\$6,351,248	\$6,779,595	\$145,135,241	\$78,188,009
Special Assessments	2,345,243	2,435,950	232,032	290,505	1,139,383	-	294,376
Licenses and Permits	57,773	124,175	47,860	42,612	23,673	358,421	1,711,046
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	466,113	44,609	846,737	595,047	824,052	2,917,704	7,445,097
Human Services	498	1,628,530	4,171,991	-	1,258,823	22,102,571	7,487,363
Disaster	1,455	27,414	69,719	18,194	17,018	570,826	188,391
All Other	87,886	322,627	3,117,141	-	377,147	9,340,659	1,464,396
Total Federal Grants	555,952	2,023,180	8,205,588	613,241	2,477,040	34,931,760	16,585,247
State Grants							
Market Value Credit	397,749	396,534	345,327	155,780	236,444	138,457	148,609
County Program Aid	626,328	626,080	3,613,509	520,654	893,965	12,282,151	5,555,965
Disparity Reduction Aid	44,858	56,201	31,469	6,899	2,172	5,500,316	10,263
Streets and Highways	8,285,476	11,962,806	8,718,966	5,320,771	2,794,148	41,097,785	34,084,769
Human Services	-	1,761,778	5,636,830	-	1,109,338	25,377,518	10,319,020
PERA Aid	27,659	87,943	110,473	29,361	16,974	747,904	110,620
Police Aid	111,651	114,551	223,508	104,401	104,401	905,433	374,830
All Other	1,285,242	1,438,000	2,400,434	457,146	2,054,232	19,653,541	5,066,068
Total State Grants	10,778,963	16,443,893	21,080,516	6,595,012	7,211,674	105,703,105	55,670,144
Local Unit Grants	352,760	-	-	696,287	816	157,506	2,623,781
Total Intergovernmental Revenues	\$11,687,675	\$18,467,073	\$29,286,104	\$7,904,540	\$9,689,530	\$140,792,371	\$74,879,172
Charges for Services	973,312	2,851,937	5,085,401	1,867,625	1,917,998	30,843,968	11,665,036
Fines and Forfeits	-	-	84,691	37,281	4,110	147,522	703,143
Interest Earnings	423,418	492,548	967,776	166,836	162,862	3,807,852	1,739,417
All Other Revenues	428,467	1,287,481	1,123,229	158,478	586,547	11,876,776	1,497,087
Total Revenues	\$27,746,718	\$39,505,238	\$66,602,840	\$16,819,125	\$20,303,698	\$332,962,151	\$170,677,286
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	45,997,873	-
Other Long-Term Debt	10,836	1,130,979	1,434,200	33,502	-	-	299,913
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,836	1,130,979	1,434,200	33,502	-	45,997,873	299,913
Other Sources	3,020,570	-	46,990	-	-	226,048	124,857
Transfers From - Enterprise Funds	-	-	-	-	-	364,341	-
- Governmental Funds	2,301,033	244,403	90,305	488,843	65,802	17,828,568	3,710,483
Total Revenues and Other Financing Sources	\$33,079,157	\$40,880,620	\$68,174,335	\$17,341,470	\$20,369,500	\$397,378,981	\$174,812,539

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$4,403,336	\$5,784,301	\$10,286,971	\$2,180,329	\$3,969,162	\$47,645,505	\$29,519,648
	- Capital Outlay	-	239,974	1,738,127	278,161	33,575	7,908,168	5,333,189
	Total General Government	4,403,336	6,024,275	12,025,098	2,458,490	4,002,737	55,553,673	34,852,837
Public Safety	- Sheriff	3,268,721	2,289,176	5,618,108	1,976,494	1,565,208	23,803,708	10,649,244
	- Corrections	458,571	1,943,332	4,419,936	202,247	1,305,905	27,828,050	11,405,974
	- All Other	120,042	100,258	351,691	66,119	189,058	2,231,151	688,483
	- Capital Outlay	-	115,602	184,107	61,721	92,390	4,356,205	110,479
	Total Public Safety	3,847,334	4,448,368	10,573,842	2,306,581	3,152,561	58,219,114	22,854,180
Streets and Highways	- Administration	5,716,249	1,039,384	340,609	254,543	514,291	5,502,755	638,025
	- Maintenance	4,492,451	4,190,992	5,714,661	2,168,933	3,645,897	30,737,043	11,661,188
	- Construction	6,621,218	7,502,043	13,053,319	3,913,315	428,375	66,153,831	50,247,865
	- Other Capital Outlay	-	353,586	698,202	38,558	1,827,534	1,024,800	-
	Total Streets and Highways	16,829,918	13,086,005	19,806,791	6,375,349	6,416,097	103,418,429	62,547,078
Sanitation	- Current Expenditures	690,620	48,974	34,200	787,607	1,138,216	219,313	1,094,938
	- Capital Outlay	-	-	-	37,722	31,950	-	-
	Total Sanitation	690,620	48,974	34,200	825,329	1,170,166	219,313	1,094,938
Human Services	- Income Maintenance	-	1,751,654	4,145,051	1,283,658	1,616,916	17,012,284	3,794,678
	- Social Services	-	4,330,485	12,332,582	-	2,724,775	68,514,779	20,411,494
	- All Other	2,502,370	-	-	-	-	13,184,051	2,583,056
	- Capital Outlay	-	22,405	-	-	24,908	-	-
	Total Human Services	2,502,370	6,104,544	16,477,633	1,283,658	4,366,599	98,711,114	26,789,228
Health	- Current Expenditures	196,723	2,115,805	4,218,282	135,466	17,594	5,808,374	2,146,142
	- Capital Outlay	-	-	-	-	-	9,800	-
	Total Health	196,723	2,115,805	4,218,282	135,466	17,594	5,818,174	2,146,142
Culture and Recreation								
Libraries	- Current Expenditures	101,993	109,475	427,088	305,293	102,000	699,503	3,436,085
	- Capital Outlay	-	-	-	994	-	-	-
Parks and Recreation	- Current Expenditures	298,606	194,339	170,295	108,708	368,448	1,356,872	1,748,424
	- Capital Outlay	-	22,462	29,140	1,342	-	-	308,906
	Total Culture and Recreation	400,599	326,276	626,523	416,337	470,448	2,056,375	5,493,415
Conservation of Natural Resources	- Current Expenditures	2,732,992	6,998,048	560,150	471,501	639,449	8,442,128	2,748,907
	- Capital Outlay	-	-	-	-	-	323,840	-
	Total Conservation of Natural Resources	2,732,992	6,998,048	560,150	471,501	639,449	8,765,968	2,748,907
Housing and Economic Development	- Current Expenditures	93,113	-	3,423,469	500	260,126	3,475,638	1,212,628
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	93,113	-	3,423,469	500	260,126	3,475,638	1,212,628
All Other	- Current Expenditures	-	-	-	9,859	-	-	3,511,801
	- Capital Outlay	-	-	-	15,993	-	-	-
	Total All Other	-	-	-	25,852	-	-	3,511,801
Debt Service	- Principal Paid on Bonds	595,000	1,435,000	1,950,000	725,000	340,000	7,260,000	4,065,000
	- Other Long-Term Debt	100,337	268,249	90,305	119,231	-	750,991	344,935
	- Interest and Fiscal Charges	234,726	543,720	886,196	159,025	79,088	4,631,664	2,290,872
	Total Current Expenditures	25,075,787	30,896,223	52,043,093	9,951,257	18,057,045	256,461,154	107,250,715
	Total Capital Outlay	6,621,218	8,256,072	15,702,895	4,347,806	2,438,732	79,776,644	56,000,439
	Total Debt Service	930,063	2,246,969	2,926,501	1,003,256	419,088	12,642,655	6,700,807
	Total Expenditures	\$32,627,068	\$41,399,264	\$70,672,489	\$15,302,319	\$20,914,865	\$348,880,453	\$169,951,961
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	964,595	-
	- Governmental Funds	2,301,033	244,403	90,305	488,843	65,802	17,828,568	3,710,483
	Total Expenditures and Other Financing Uses	\$34,928,101	\$41,643,667	\$70,762,794	\$15,791,162	\$20,980,667	\$367,673,616	\$173,662,444
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$10,822,881	\$2,043,611	\$15,612,296	\$4,512,480	\$3,649,167	\$68,471,590	\$37,899,214
	Special Revenue Funds Unrestricted Fund Balance	3,539,821	4,383,957	12,602,241	1,812,699	4,430,975	48,432,913	1,168,289
	Total	\$14,362,702	\$6,427,568	\$28,214,537	\$6,325,179	\$8,080,142	\$116,904,503	\$39,067,503
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		57.3%	20.8%	54.2%	63.6%	44.7%	45.6%	36.4%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2018 Population Estimates) ^[1]	96,208	15,022	159,258	36,933	9,680	9,374	24,587
Net Taxable Tax Capacity	\$93,911,430	\$25,781,437	\$147,731,473	\$38,556,626	\$20,207,498	\$25,009,815	\$20,835,327
2017 Tax Levy (Payable 2018)	46,345,105	13,476,129	77,494,206	23,579,850	7,528,401	10,376,561	15,462,716
REVENUES							
Taxes	\$49,412,028	\$13,636,451	\$85,720,319	\$27,124,502	\$7,413,429	\$10,323,671	\$15,955,947
Special Assessments	243,397	2,533,026	1,061,286	422,912	654,068	589,572	86,334
Licenses and Permits	100,825	65,264	1,159,794	152,636	18,385	4,430	177,670
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	178,893	1,665,106	3,551,329	478	-	4,563	317,037
Human Services	5,462,967	1,375,298	11,250,849	157,141	736,147	1,117,528	2,410,230
Disaster	122,559	40,556	96,880	25,311	38,216	18,220	29,877
All Other	1,019,503	378,065	2,258,778	208,765	129,884	130,847	416,289
Total Federal Grants	6,783,922	3,459,025	17,157,836	391,695	904,247	1,271,158	3,173,433
State Grants							
Market Value Credit	116,982	337,796	849,336	249,469	166,654	252,187	565,835
County Program Aid	4,382,013	557,273	8,509,251	1,928,679	499,092	540,981	1,441,269
Disparity Reduction Aid	5,304	55,206	46,639	26,796	50,261	23,223	72,752
Streets and Highways	6,627,954	4,973,346	15,056,751	7,106,960	3,880,609	4,857,313	5,115,745
Human Services	5,900,640	1,555,966	9,849,920	-	899,711	1,213,690	2,552,231
PERA Aid	63,819	75,298	145,954	117,711	48,647	53,835	67,517
Police Aid	698,908	97,876	547,381	196,477	60,901	69,601	136,302
All Other	2,451,689	794,055	6,595,091	1,448,767	605,437	768,181	1,112,688
Total State Grants	20,247,309	8,446,816	41,600,323	11,074,859	6,211,312	7,779,011	11,064,339
Local Unit Grants	792,074	350,465	2,038,752	9,639	5,952	-	-
Total Intergovernmental Revenues	\$27,823,305	\$12,256,306	\$60,796,911	\$11,476,193	\$7,121,511	\$9,050,169	\$14,237,772
Charges for Services	12,871,685	1,367,424	6,255,341	4,754,563	983,096	1,800,788	2,836,222
Fines and Forfeits	167,527	8,507	310,821	36,036	-	7,207	3,092
Interest Earnings	2,435,202	406,832	1,923,972	808,192	94,783	333,736	194,210
All Other Revenues	2,016,412	769,673	5,014,738	2,036,767	596,964	858,875	1,744,868
Total Revenues	\$95,070,381	\$31,043,483	\$162,243,182	\$46,811,801	\$16,882,236	\$22,968,448	\$35,236,115
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	9,996,117	3,470,069	-	-	-
Other Long-Term Debt	137,106	273,390	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	137,106	273,390	9,996,117	3,470,069	-	-	-
Other Sources	284,778	-	119,913	-	-	147,620	37,993
Transfers From - Enterprise Funds	5,825,106	-	11,324	-	-	-	-
- Governmental Funds	4,855,940	2,295,337	3,756,995	1,256,909	178,254	-	95,241
Total Revenues and Other Financing Sources	\$106,173,311	\$33,612,210	\$176,127,531	\$51,538,779	\$17,060,490	\$23,116,068	\$35,369,349

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$17,902,731	\$4,742,183	\$25,002,065	\$7,892,948	\$3,301,607	\$2,001,268	\$5,870,801
	- Capital Outlay	22,691,810	4,017,085	3,516,181	745,180	74,485	5,221,358	92,773
	Total General Government	40,594,541	8,759,268	28,518,246	8,638,128	3,376,092	7,222,626	5,963,574
Public Safety	- Sheriff	9,522,770	2,552,210	12,583,627	4,140,901	1,765,879	1,462,211	2,713,797
	- Corrections	10,547,512	412,661	19,990,428	6,160,403	82,861	1,318,743	1,418,799
	- All Other	2,175,521	103,810	717,963	158,598	118,674	96,982	110,453
	- Capital Outlay	1,023,549	56,913	1,423,555	78,204	33,133	149,701	-
	Total Public Safety	23,269,352	3,125,594	34,715,573	10,538,106	2,000,547	3,027,637	4,243,049
Streets and Highways	- Administration	2,941,529	330,288	1,030,853	392,856	299,236	209,821	348,040
	- Maintenance	1,828,905	3,773,752	9,363,342	2,670,521	2,306,501	2,956,501	3,133,260
	- Construction	13,809,061	5,698,755	13,038,077	3,132,299	2,169,784	2,881,862	5,324,293
	- Other Capital Outlay	586,986	463,375	1,240,074	5,213,251	301,143	267,209	-
	Total Streets and Highways	19,166,481	10,266,170	24,672,346	11,408,927	5,076,664	6,315,393	8,805,593
Sanitation	- Current Expenditures	1,037,522	470,677	597,039	715,049	339,804	1,094,156	-
	- Capital Outlay	6,040	-	-	-	-	-	-
	Total Sanitation	1,043,562	470,677	597,039	715,049	339,804	1,094,156	-
Human Services	- Income Maintenance	5,740,080	1,446,264	11,894,797	-	610,826	1,155,181	3,601,168
	- Social Services	12,227,564	4,424,001	21,899,557	-	2,738,846	4,034,405	5,970,182
	- All Other	245,003	21,684	8,440,652	4,378,799	7,739	52,789	187,847
	- Capital Outlay	2,300	-	526,927	-	13,766	22,762	-
	Total Human Services	18,214,947	5,891,949	42,761,933	4,378,799	3,371,177	5,265,137	9,759,197
Health	- Current Expenditures	2,142,498	945,044	3,847,235	2,369,869	89,975	112,851	3,417,033
	- Capital Outlay	-	-	-	14,169	-	-	-
	Total Health	2,142,498	945,044	3,847,235	2,384,038	89,975	112,851	3,417,033
Culture and Recreation	- Current Expenditures	1,362,913	868,988	2,330,921	-	62,273	-	344,405
Libraries	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	254,331	75,363	1,828,028	794,772	102,673	32,534	59,384
	- Capital Outlay	-	-	1,380,181	335,912	-	-	-
	Total Culture and Recreation	1,617,244	944,351	5,539,130	1,130,684	164,946	32,534	403,789
Conservation of Natural Resources	- Current Expenditures	562,829	3,228,083	5,960,517	742,138	566,939	910,251	1,154,811
	- Capital Outlay	527,315	-	5,914	59,716	-	29,823	-
	Total Conservation of Natural Resources	1,090,144	3,228,083	5,966,431	801,854	566,939	940,074	1,154,811
Housing and Economic Development	- Current Expenditures	2,467,130	146,255	1,231,614	-	61,812	145,281	68,477
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,467,130	146,255	1,231,614	-	61,812	145,281	68,477
All Other	- Current Expenditures	-	114,603	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	114,603	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	2,190,000	275,000	4,750,000	1,215,000	525,000	305,000	480,000
	- Other Long-Term Debt	8,521	261,251	-	150,240	17,589	25,504	78,438
	- Interest and Fiscal Charges	1,566,215	191,407	610,043	407,403	158,696	385,956	100,579
	Total Current Expenditures	70,958,838	23,655,866	126,718,638	30,416,854	12,455,645	15,582,974	28,398,457
	Total Capital Outlay	38,647,061	10,236,128	21,130,909	9,578,731	2,592,311	8,572,715	5,417,066
	Total Debt Service	3,764,736	727,658	5,360,043	1,772,643	701,285	716,460	659,017
	Total Expenditures	\$113,370,635	\$34,619,652	\$153,209,590	\$41,768,228	\$15,749,241	\$24,872,149	\$34,474,540
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	51,688	-	-	-	-
	- Governmental Funds	4,855,940	2,295,337	3,687,588	1,256,909	178,254	-	95,241
	Total Expenditures and Other Financing Uses	\$118,226,575	\$36,914,989	\$156,948,866	\$43,025,137	\$15,927,495	\$24,872,149	\$34,569,781
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$26,637,758	\$3,242,567	\$31,939,662	\$18,119,437	\$3,203,654	\$3,456,733	\$7,756,371
	Special Revenue Funds Unrestricted Fund Balance	28,405,381	9,988,444	40,015,151	12,526,988	5,985,273	10,743,805	5,905,328
	Total	\$55,043,139	\$13,231,011	\$71,954,813	\$30,646,425	\$9,188,927	\$14,200,538	\$13,661,699
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		77.6%	55.9%	56.8%	100.8%	73.8%	91.1%	48.1%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2018 Population Estimates) ^[1]	3,316	21,624	13,774	18,738	261,512	10,962	6,293
Net Taxable Tax Capacity	\$16,902,064	\$26,966,051	\$10,037,181	\$24,145,776	\$311,176,972	\$17,835,964	\$18,997,408
2017 Tax Levy (Payable 2018)	5,302,020	14,443,822	8,761,256	15,721,221	92,596,870	9,362,439	7,567,449
REVENUES							
Taxes	\$5,124,931	\$15,877,049	\$9,364,162	\$15,155,567	\$129,757,512	\$9,491,424	\$7,361,966
Special Assessments	57,433	-	460,489	827,621	162,803	685,692	-
Licenses and Permits	9,043	186,017	103,998	275,151	4,731,513	17,392	7,818
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	23,703	318,569	531,373	657	901,931	79,672	5,253
Human Services	477,004	1,356,047	1,659,674	178,067	10,626,095	1,432,375	723,281
Disaster	32,504	61,118	18,513	98,184	383,846	18,895	-
All Other	258,593	332,984	292,269	376,722	3,628,807	261,539	203,194
Total Federal Grants	791,804	2,068,718	2,501,829	653,630	15,540,679	1,792,481	931,728
State Grants							
Market Value Credit	118,199	301,037	211,102	284,722	107,267	211,162	134,573
County Program Aid	428,974	919,178	947,021	1,011,064	10,104,335	548,930	483,071
Disparity Reduction Aid	18,577	16,256	53,186	13,375	363	5,064	10,350
Streets and Highways	2,955,439	5,868,995	4,173,972	3,654,803	27,240,511	3,426,025	4,337,226
Human Services	548,672	1,924,497	2,258,048	-	10,830,915	1,434,310	664,886
PERA Aid	16,482	22,637	20,825	54,157	444,539	19,906	14,876
Police Aid	57,943	152,252	92,801	119,207	919,310	55,101	63,076
All Other	591,206	1,500,009	1,565,622	1,418,800	12,881,619	1,281,189	742,888
Total State Grants	4,735,492	10,704,861	9,322,577	6,556,128	62,528,859	6,981,687	6,450,946
Local Unit Grants	88,316	32,730	63,214	193,598	1,909,375	-	-
Total Intergovernmental Revenues	\$5,615,612	\$12,806,309	\$11,887,620	\$7,403,356	\$79,978,913	\$8,774,168	\$7,382,674
Charges for Services	901,913	1,229,624	1,856,952	1,663,360	31,866,858	1,497,953	917,924
Fines and Forfeits	-	11,560	22,749	1,229	878,059	5,190	10,708
Interest Earnings	14,587	353,180	208,269	236,120	1,642,181	182,236	132,745
All Other Revenues	286,772	482,023	803,420	678,858	1,564,729	834,435	349,623
Total Revenues	\$12,010,291	\$30,945,762	\$24,707,659	\$26,241,262	\$250,582,568	\$21,488,490	\$16,163,458
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	852,732
Other Long-Term Debt	191,799	-	-	-	176,946	104,242	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	191,799	-	-	-	176,946	104,242	852,732
Other Sources	57,592	104,414	-	303,976	1,032,593	-	-
Transfers From - Enterprise Funds	-	-	-	-	2,015,293	-	-
- Governmental Funds	-	1,833	556,180	386,825	1,998,500	9,461	-
Total Revenues and Other Financing Sources	\$12,259,682	\$31,052,009	\$25,263,839	\$26,932,063	\$255,805,900	\$21,602,193	\$17,016,190

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,815,750	\$4,341,744	\$5,771,029	\$5,495,719	\$48,589,868	\$3,581,438	\$2,574,744
	- Capital Outlay	175,500	70,703	-	1,334,105	8,357,765	237,940	77,090
	Total General Government	1,991,250	4,412,447	5,771,029	6,829,824	56,947,633	3,819,378	2,651,834
Public Safety	- Sheriff	1,238,188	3,453,934	1,889,304	3,300,227	33,857,858	1,603,760	1,591,507
	- Corrections	757,585	2,473,378	523,553	357,676	10,973,307	947,803	723,416
	- All Other	119,455	218,708	127,791	145,838	894,351	111,203	54,783
	- Capital Outlay	27,390	107,050	78,808	92,705	1,380,017	165,139	-
	Total Public Safety	2,142,618	6,253,070	2,619,456	3,896,446	47,105,533	2,827,905	2,369,706
Streets and Highways	- Administration	348,976	347,535	407,214	248,940	2,101,912	264,657	672,662
	- Maintenance	2,023,911	6,639,807	2,037,307	2,827,454	9,610,539	3,625,898	2,562,858
	- Construction	1,423,972	2,412,699	9,568,297	2,413,395	38,705,080	1,826,328	2,868,646
	- Other Capital Outlay	562,807	552,601	-	568,111	690,075	553,254	573,569
	Total Streets and Highways	4,359,666	9,952,642	12,012,818	6,057,900	51,107,606	6,270,137	6,677,735
Sanitation	- Current Expenditures	156,061	195,485	1,385,645	793,257	192,276	255,012	325,433
	- Capital Outlay	-	-	-	11,410	-	-	-
	Total Sanitation	156,061	195,485	1,385,645	804,667	192,276	255,012	325,433
Human Services	- Income Maintenance	665,428	1,819,233	1,637,728	-	9,532,103	1,244,217	929,403
	- Social Services	1,549,247	3,034,624	4,562,037	-	27,960,808	4,302,419	1,977,208
	- All Other	-	-	-	2,609,414	4,680,365	-	-
	- Capital Outlay	-	52,692	221,217	-	1,877	140,692	-
	Total Human Services	2,214,675	4,906,549	6,420,982	2,609,414	42,175,153	5,687,328	2,906,611
Health	- Current Expenditures	43,199	1,417,161	1,219,383	1,525,430	18,604,789	708,688	909,115
	- Capital Outlay	-	-	-	-	161,833	-	-
	Total Health	43,199	1,417,161	1,219,383	1,525,430	18,766,622	708,688	909,115
Culture and Recreation								
Libraries	- Current Expenditures	36,787	151,700	95,533	-	7,702,184	623,375	53,610
	- Capital Outlay	-	-	-	-	-	21,219	-
Parks and Recreation	- Current Expenditures	30,497	100,397	223,924	231,620	3,367,509	90,093	15,887
	- Capital Outlay	-	-	-	-	92,462	-	-
	Total Culture and Recreation	67,284	252,097	319,457	231,620	11,162,155	734,687	69,497
Conservation of Natural Resources	- Current Expenditures	521,190	421,236	328,807	1,902,487	177,993	1,017,937	1,275,815
	- Capital Outlay	14,997	-	-	-	-	-	-
	Total Conservation of Natural Resources	536,187	421,236	328,807	1,902,487	177,993	1,017,937	1,275,815
Housing and Economic Development	- Current Expenditures	43,726	129,180	30,000	45,999	9,242,291	133,855	13,155
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	43,726	129,180	30,000	45,999	9,242,291	133,855	13,155
All Other	- Current Expenditures	-	-	1,088,167	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	1,088,167	-	-	-	-
Debt Service	- Principal Paid on Bonds	140,000	680,000	40,000	435,000	9,715,000	280,000	285,000
	- Other Long-Term Debt	55,836	518,508	104,341	18,407	456,888	133,766	-
	- Interest and Fiscal Charges	40,972	585,172	44,214	93,027	4,012,383	81,293	51,450
	Total Current Expenditures	9,350,000	24,744,122	21,327,422	19,484,061	187,488,153	18,510,355	13,679,596
	Total Capital Outlay	2,204,666	3,195,745	9,868,322	4,419,726	49,389,109	2,944,572	3,519,305
	Total Debt Service	236,808	1,783,680	188,555	546,434	14,184,271	495,059	336,450
	Total Expenditures	\$11,791,474	\$29,723,547	\$31,384,299	\$24,450,221	\$251,061,533	\$21,949,986	\$17,535,351
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	13,030,000	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	2,968,051	-	-
	- Governmental Funds	-	1,833	556,180	386,825	1,998,500	-	-
	Total Expenditures and Other Financing Uses	\$11,791,474	\$42,755,380	\$31,940,479	\$24,837,046	\$256,028,084	\$21,949,986	\$17,535,351
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$1,924,420	\$11,767,490	\$3,348,242	\$7,101,395	\$77,365,296	\$3,412,184	\$2,182,239
	Special Revenue Funds Unrestricted Fund Balance	2,111,841	4,672,256	5,087,478	9,705,830	1,622,281	3,223,759	5,974,180
	Total	\$4,036,261	\$16,439,746	\$8,435,720	\$16,807,225	\$78,987,577	\$6,635,943	\$8,156,419
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.2%	66.4%	39.6%	86.3%	42.1%	35.8%	59.6%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2018 Population Estimates) ^[1]	50,798	136,510	9,809	5,629,416
Net Taxable Tax Capacity	\$47,205,255	\$156,632,990	\$23,704,236	\$6,758,359,924
2017 Tax Levy (Payable 2018)	18,385,099	62,676,437	10,301,404	2,956,217,273
REVENUES				
Taxes	\$21,038,606	\$70,501,280	\$10,068,762	\$3,677,312,653
Special Assessments	518,272	312,125	933,578	60,415,946
Licenses and Permits	182,999	372,477	28,409	38,705,276
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	3,095,278	1,998,523	790,611	98,116,711
Human Services	4,070,243	7,006,347	854,446	513,259,881
Disaster	5,875	49,400	3,810	9,147,444
All Other	1,002,796	563,586	95,700	129,773,594
Total Federal Grants	8,174,192	9,617,856	1,744,567	750,297,630
State Grants				
Market Value Credit	298,622	414,101	275,576	22,432,469
County Program Aid	2,768,406	5,806,054	518,942	233,808,366
Disparity Reduction Aid	40,730	5,391	43,081	9,656,530
Streets and Highways	5,676,493	10,685,833	4,456,590	824,009,337
Human Services	4,587,783	7,193,367	1,426,462	447,004,977
PERA Aid	54,309	242,794	18,882	9,468,943
Police Aid	161,677	1,149,138	87,001	23,488,238
All Other	2,314,800	2,905,685	720,978	312,418,834
Total State Grants	15,902,820	28,402,363	7,547,512	1,882,287,694
Local Unit Grants	3,300	2,057,787	372,399	98,144,886
Total Intergovernmental Revenues	\$24,080,312	\$40,078,006	\$9,664,478	\$2,730,730,210
Charges for Services	3,549,659	16,131,978	928,512	659,229,338
Fines and Forfeits	24,840	290,179	3,947	8,299,949
Interest Earnings	339,045	2,179,203	121,214	89,494,585
All Other Revenues	818,053	5,548,125	974,211	184,722,835
Total Revenues	\$50,551,786	\$135,413,373	\$22,723,111	\$7,448,910,792
Other Financing Sources				
Borrowing				
Bonds Issued	-	47,829,432	-	486,454,958
Other Long-Term Debt	-	91,392	102,709	7,953,099
Short-Term Debt	-	-	-	-
Total Borrowing	-	47,920,824	102,709	494,408,057
Other Sources	697,755	31,104	89,371	21,696,005
Transfers From - Enterprise Funds	-	-	-	10,065,574
- Governmental Funds	1,261,317	1,311,322	-	272,173,010
Total Revenues and Other Financing Sources	\$52,510,858	\$184,676,623	\$22,915,191	\$8,247,253,438

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2018

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$9,454,559	\$26,613,275	\$3,143,475	\$1,199,837,849
	- Capital Outlay	-	11,652,047	467,090	226,247,962
	Total General Government	9,454,559	38,265,322	3,610,565	1,426,085,811
Public Safety	- Sheriff	3,847,153	21,081,551	1,052,624	618,773,834
	- Corrections	3,565,360	6,903,469	1,336,862	531,816,169
	- All Other	101,770	1,450,693	267,890	89,034,846
	- Capital Outlay	-	337,151	378,464	93,129,191
	Total Public Safety	7,514,283	29,772,864	3,035,840	1,332,754,040
Streets and Highways	- Administration	380,730	881,476	108,272	71,925,937
	- Maintenance	3,386,201	9,185,989	2,251,129	449,609,420
	- Construction	7,919,122	21,092,410	2,773,675	835,094,676
	- Other Capital Outlay	164,646	586,729	288,135	95,698,146
	Total Streets and Highways	11,850,699	31,746,604	5,421,211	1,452,328,179
Sanitation	- Current Expenditures	1,289,358	583,837	128,362	105,693,116
	- Capital Outlay	-	-	2,098	17,799,029
	Total Sanitation	1,289,358	583,837	130,460	123,492,145
Human Services	- Income Maintenance	4,578,021	6,474,885	1,161,733	550,521,144
	- Social Services	11,453,655	17,405,718	3,293,516	1,260,401,247
	- All Other	-	-	-	103,563,688
	- Capital Outlay	-	3,421	42,388	19,731,676
	Total Human Services	16,031,676	23,884,024	4,497,637	1,934,217,755
Health	- Current Expenditures	1,064,371	3,807,911	412,480	266,026,212
	- Capital Outlay	-	-	-	11,624,926
	Total Health	1,064,371	3,807,911	412,480	277,651,138
Culture and Recreation					
Libraries	- Current Expenditures	246,416	2,143,709	83,401	153,438,219
	- Capital Outlay	-	1,122,961	-	18,060,510
Parks and Recreation	- Current Expenditures	86,167	2,088,404	206,401	78,080,128
	- Capital Outlay	-	-	1,405	9,213,446
	Total Culture and Recreation	332,583	5,355,074	291,207	258,792,303
Conservation of Natural Resources	- Current Expenditures	838,234	890,119	2,292,762	142,370,608
	- Capital Outlay	-	-	274,253	11,433,171
	Total Conservation of Natural Resources	838,234	890,119	2,567,015	153,803,779
Housing and Economic Development	- Current Expenditures	277,816	-	38,950	131,435,744
	- Capital Outlay	-	-	-	38,774,793
	Total Housing and Economic Development	277,816	-	38,950	170,210,537
All Other	- Current Expenditures	-	-	-	28,663,625
	- Capital Outlay	-	-	-	3,810,980
	Total All Other	-	-	-	32,474,605
Debt Service	- Principal Paid on Bonds	690,000	3,310,000	410,000	282,803,441
	- Other Long-Term Debt	23,456	416,402	158,568	14,988,675
	- Interest and Fiscal Charges	56,118	1,847,047	235,629	104,836,639
	Total Current Expenditures	40,569,811	99,511,036	15,777,857	5,781,191,786
	Total Capital Outlay	8,083,768	34,794,719	4,227,508	1,380,618,506
	Total Debt Service	769,574	5,573,449	804,197	402,628,755
	Total Expenditures	\$49,423,153	\$139,879,204	\$20,809,562	\$7,564,439,047
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	-	-	85,548,588
Other Uses		-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	25,033,711
	- Governmental Funds	1,261,317	1,311,322	-	272,094,142
	Total Expenditures and Other Financing Uses	\$50,684,470	\$141,190,526	\$20,809,562	\$7,947,115,488
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$12,101,829	\$39,614,128	\$3,819,405	\$1,660,068,050
Special Revenue Funds Unrestricted Fund Balance		4,617,764	17,137,317	\$9,694,452	1,187,390,579
	Total	\$16,719,593	\$56,751,445	\$13,513,857	\$2,847,458,629
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		41.2%	57.0%	85.7%	49.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	607,535	819,340	(211,805)	110,527	---	(101,278)	---	4,280	98,616	(60,500)	215,277	---	---	---
Total	607,535	819,340	(211,805)	110,527	---	(101,278)	---	4,280	98,616	(60,500)	215,277	---	---	---
Becker														
Housing [29]	340,103	549,491	(209,388)	299,651	195,324	(105,061)	---	295,960	---	---	---	---	5,843	---
Sunnyside Care Center	3,243,778	2,940,995	302,783	42,525	27,772	317,536	---	---	---	---	11,818	---	27,772	8,000
Total	3,583,881	3,490,486	93,395	342,176	223,096	212,475	---	295,960	---	---	11,818	---	33,615	8,000
Blue Earth														
Economic Development Authority	284,210	1,095,467	(811,257)	746,631	---	(64,626)	---	16,732	---	---	9,820	---	---	---
Landfill	3,194,587	2,385,755	808,832	135,362	6,968	937,226	---	---	---	74,310	260,723	---	---	---
Total	3,478,797	3,481,222	(2,425)	881,993	6,968	872,600	---	16,732	---	74,310	270,543	---	---	---
Brown														
Economic Development Partners [29]	11,971	27,910	(15,939)	10,100	---	(5,839)	---	---	---	---	---	---	---	---
Total	11,971	27,910	(15,939)	10,100	---	(5,839)	---	---	---	---	---	---	---	---
Carver														
Community Development Agency [29]	6,036,140	7,495,606	(1,459,466)	4,398,641	1,222,567	1,716,608	---	---	---	---	3,205,298	6,086,806	1,222,567	4,891,830
Total	6,036,140	7,495,606	(1,459,466)	4,398,641	1,222,567	1,716,608	---	---	---	---	3,205,298	6,086,806	1,222,567	4,891,830
Cass														
Housing and Redevelopment Authority [29]	113,957	660,888	(546,931)	519,221	311	(28,021)	---	---	---	---	48,966	19,075	311	3,201
Pine River Area Sanitary District [29]	530,321	592,025	(61,704)	97,852	2,993	33,155	---	---	---	---	35,220	---	2,993	176,382
Total	644,278	1,252,913	(608,635)	617,073	3,304	5,134	---	---	---	---	84,186	19,075	3,304	179,583
Chisago														
Housing and Redevelopment Authority and Economic Development Authority	872,692	1,078,870	(206,178)	871,824	128,818	536,828	474,348	---	---	---	583,600	---	103,460	362,793
Total	872,692	1,078,870	(206,178)	871,824	128,818	536,828	474,348	---	---	---	583,600	---	103,460	362,793
Clay														
Family Service Center	1,406,410	1,623,048	(216,638)	2,035	---	(214,603)	---	---	2,035	---	138,466	---	---	---
Juvenile Center	4,170,984	3,859,180	311,804	182,931	257,369	237,366	---	79,612	6,578	(298,349)	3,150,887	7,589,505	136,777	---
Public Health	2,470,336	6,276,485	(3,806,149)	3,274,004	---	(532,145)	---	1,287,948	1,986,056	(716,824)	33,425	---	---	---
Solid Waste Management	2,039,240	2,582,350	(543,110)	1,385,313	53,388	788,815	---	---	185,602	120,000	110,694	---	---	---
Total	10,086,970	14,341,063	(4,254,093)	4,844,283	310,757	279,433	---	1,367,560	2,180,271	(895,173)	3,433,472	7,589,505	136,777	---
Cook														
Economic Development Authority Golf Course [29]	932,210	1,294,319	(362,109)	152,627	2,966	(212,448)	---	---	---	---	56,927	---	2,966	22,338
Total	932,210	1,294,319	(362,109)	152,627	2,966	(212,448)	---	---	---	---	56,927	---	2,966	22,338

*Submitted draft data that was not reviewed.

**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, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cottonwood														
Landfill	747,597	840,193	(92,596)	---	1,168	(93,764)	---	---	---	(36,062)	85,704	---	---	---
Total	747,597	840,193	(92,596)	---	1,168	(93,764)	---	---	---	(36,062)	85,704	---	---	---
Crow Wing														
Landfill	2,921,411	2,593,282	328,129	140,922	---	469,051	---	---	595	---	1,178,060	---	---	---
Total	2,921,411	2,593,282	328,129	140,922	---	469,051	---	---	595	---	1,178,060	---	---	---
Dakota														
Byllesby Dam	704,290	755,385	(51,095)	---	---	(51,095)	---	---	193,108	---	2,129,144	---	---	---
Community Development Agency [13][29]	51,681,408	51,111,551	569,857	10,451,041	3,873,918	7,146,980	---	---	---	---	1,785,037	519,526	3,370,134	22,362,657
Community Development Agency and Limited Partnerships [13][29]	4,902,804	5,911,984	(1,009,180)	1,138	885,861	(1,893,903)	---	---	---	---	---	---	823,664	---
Geographic Information System	4,000	3,565	435	---	---	435	---	---	---	---	---	---	---	---
Total	57,292,502	57,782,485	(489,983)	10,452,179	4,759,779	5,202,417	---	---	193,108	---	3,914,181	519,526	4,193,798	22,362,657
Dodge														
Fairview Nursing Home	6,231,209	5,761,839	469,370	34,642	3,313	500,699	---	---	---	---	26,929	---	3,313	30,000
Total	6,231,209	5,761,839	469,370	34,642	3,313	500,699	---	---	---	---	26,929	---	3,313	30,000
Douglas														
Hospital Operating	173,309,874	156,410,763	16,899,111	12,637	1,614,443	15,297,305	---	---	---	---	5,087,085	11,900,457	1,573,577	12,021,641
Housing and Redevelopment Authority [29]	688,376	2,759,853	(2,071,477)	2,343,378	69,681	202,220	622,862	1,372,068	307,810	---	798,984	680,000	69,681	142,033
Pope-Douglas Solid Waste [29]	7,966,465	11,409,625	(3,443,160)	1,717,896	457,299	(2,182,563)	---	---	280,081	---	841,324	---	457,299	810,000
Total	181,964,715	170,580,241	11,384,474	4,073,911	2,141,423	13,316,962	622,862	1,372,068	587,891	---	6,727,393	12,580,457	2,100,557	12,973,674
Faribault														
Housing and Redevelopment Authority [29]	12,009	305,870	(293,861)	273,274	---	(20,587)	---	273,274	---	---	---	---	---	---
Huntley Sewer District	19,275	56,114	(36,839)	117	14,131	(50,853)	---	---	---	---	---	---	14,131	5,000
Total	31,284	361,984	(330,700)	273,391	14,131	(71,440)	---	273,274	---	---	---	---	14,131	5,000
Grant														
Housing and Redevelopment Authority	539,175	876,851	(337,676)	233,975	29,776	(133,477)	---	231,162	---	---	---	---	29,776	50,000
Total	539,175	876,851	(337,676)	233,975	29,776	(133,477)	---	231,162	---	---	---	---	29,776	50,000
Hennepin														
Glen Lake Golf Course	887,859	866,228	21,631	---	10,200	11,431	---	---	---	---	---	---	10,200	165,000
Hennepin Health	234,468,514	229,261,188	5,207,326	973,819	70,915	6,110,230	---	---	---	---	41,440	---	70,915	---
Medical Center	1,047,949,745	1,040,511,845	7,437,900	356,400	4,937,662	2,856,638	---	25,642,988	17,117,169	---	48,557,546	44,768,965	3,556,660	4,328,540
Radio Communications	3,478,823	3,503,194	(24,371)	---	1,156	(25,527)	---	---	---	---	2,567,024	---	---	---
Solid Waste	50,812,125	64,481,323	(13,669,198)	8,593,417	6,516,257	(11,592,038)	---	59,997	4,196,046	---	249,017	---	374,982	495,966
Total	1,337,597,066	1,338,623,778	(1,026,712)	9,923,636	11,536,190	(2,639,266)	---	25,702,985	21,313,215	---	51,415,027	44,768,965	4,012,757	4,989,506

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hubbard														
Heritage Center Project	---	---	---	145,459	2,002,065	(1,856,606)	---	---	---	---	---	---	389,987	250,000
Heritage Cottages	978,317	879,459	98,858	1,428	108,213	(7,927)	---	---	---	---	3,512	1,460,000	108,213	60,000
Heritage Living Center	6,291,770	6,152,911	138,859	23,737	---	162,596	---	---	23,067	---	---	---	---	---
Heritage Manor	799,603	622,569	177,034	994	32,782	145,246	---	---	---	---	---	---	32,782	130,000
Housing and Redevelopment Authority	123,747	222,911	(99,164)	30,500	---	(68,664)	---	30,500	---	---	11,731	---	12,351	20,954
Total	8,193,437	7,877,850	315,587	202,118	2,143,060	(1,625,355)	---	30,500	23,067	---	15,243	1,460,000	543,333	460,954
Itasca														
Itasca Medical Care	65,577,683	65,823,580	(245,897)	16,364	---	(229,533)	---	---	---	---	---	---	---	---
Itasca Resource Center	517,045	366,472	150,573	---	---	150,573	---	---	---	---	---	---	---	---
Nursing Home	12,602,428	12,408,333	194,095	112,549	427,181	(120,537)	---	---	---	---	136,967	---	427,181	450,000
Total	78,697,156	78,598,385	98,771	128,913	427,181	(199,497)	---	---	---	---	136,967	---	427,181	450,000
Jackson														
Jackson County Fair Association [14][29]	106,855	189,678	(82,823)	88,634	---	5,811	---	---	---	---	---	---	---	2,436
Jackson County Historical Society [29]	4,325	64,486	(60,161)	54,977	---	(5,184)	---	---	---	---	---	---	---	---
Total	111,180	254,164	(142,984)	143,611	---	627	---	---	---	---	---	---	---	2,436
Kanabec														
Hospital [29]	87,876,426	81,272,664	6,603,762	130,661	1,356,106	5,378,317	---	---	---	---	28,911,210	56,600,000	565,891	7,810,000
Total	87,876,426	81,272,664	6,603,762	130,661	1,356,106	5,378,317	---	---	---	---	28,911,210	56,600,000	565,891	7,810,000
Kandiyohi														
Housing and Redevelopment Authority	1,600,584	4,305,684	(2,705,100)	2,764,467	43,603	15,764	---	2,079,336	---	---	58,095	228,022	43,603	53,502
Total	1,600,584	4,305,684	(2,705,100)	2,764,467	43,603	15,764	---	2,079,336	---	---	58,095	228,022	43,603	53,502
Kittson														
North Kittson Rural Water System [29]	725,637	737,478	(11,841)	119,752	15,142	92,769	---	---	1,928	---	---	---	15,142	95,000
Total	725,637	737,478	(11,841)	119,752	15,142	92,769	---	---	1,928	---	---	---	15,142	95,000
Koochiching														
East Koochiching Sanitary Sewer District [29]	439,236	761,807	(322,571)	22,151	121,854	(422,274)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	22,358	546,323	(523,965)	503,473	---	(20,492)	---	503,468	---	---	152	---	---	---
Total	461,594	1,308,130	(846,536)	525,624	121,854	(442,766)	---	503,468	---	---	152	---	---	---
Lake														
Broadband	4,045,028	5,547,268	(1,502,240)	510,919	391	(991,712)	467,852	---	36,035	---	196,488	---	391	752,236
Lakeview Apartments	230,142	176,590	53,552	146	17,016	36,682	---	---	---	13,000	10,687	---	16,213	55,000
Silverpointe	63,639	75,357	(11,718)	---	---	(11,718)	---	---	---	---	---	---	---	---
Total	4,338,809	5,799,215	(1,460,406)	511,065	17,407	(966,748)	467,852	---	36,035	13,000	207,175	---	16,604	807,236

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2018

Name of County and Enterprise	Operating			Nonoperating				Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income	Taxes						Interest Paid	Principal Payments
Le Sueur														
Section 8 Rental Program [14][29]	10,860	484,362	(473,502)	479,165	---	5,663	---	479,165	---	---	---	---	---	---
Total	10,860	484,362	(473,502)	479,165	---	5,663	---	479,165	---	---	---	---	---	---
Lyon														
Landfill	2,655,887	2,321,661	334,226	74,089	---	408,315	---	---	---	---	178,682	---	---	---
Total	2,655,887	2,321,661	334,226	74,089	---	408,315	---	---	---	---	178,682	---	---	---
Mahnomen														
Health Center	8,820,374	8,634,756	185,618	109,450	18,223	276,845	---	---	---	---	39,922	---	18,223	239,146
Total	8,820,374	8,634,756	185,618	109,450	18,223	276,845	---	---	---	---	39,922	---	18,223	239,146
McLeod														
Housing and Redevelopment Authority	544,688	816,752	(272,064)	517,554	148,713	96,777	---	516,335	---	---	99,708	1,010,025	148,713	998,974
Total	544,688	816,752	(272,064)	517,554	148,713	96,777	---	516,335	---	---	99,708	1,010,025	148,713	998,974
Meeker														
Economic Development Authority	400,301	619,808	(219,507)	217,897	64,863	(66,473)	---	---	---	---	---	---	64,863	3,195,184
Housing Choice Vouchers	---	207,700	(207,700)	203,494	---	(4,206)	---	203,481	---	---	---	---	---	---
Low Rent Public Housing	81,280	217,657	(136,377)	26,854	---	(109,523)	---	26,847	---	(14,434)	3,886	---	---	---
Meeker Memorial Hospital	33,687,900	31,286,848	2,401,052	621,822	413,434	2,609,440	---	---	---	---	1,217,433	---	413,434	714,704
Public Housing Capital Fund Program	---	2,454	(2,454)	33,100	---	30,646	---	33,100	---	30,646	---	---	---	---
State/Local	---	4,216	(4,216)	6,000	---	1,784	---	---	---	---	---	---	---	---
Total	34,169,481	32,338,683	1,830,798	1,109,167	478,297	2,461,668	---	263,428	---	16,212	1,221,319	---	478,297	3,909,888
Morrison														
Housing Choice Vouchers	14,878	499,500	(484,622)	437,678	---	(46,944)	---	---	---	(29,600)	1,550	---	---	---
State/Local	32,668	16,978	15,690	68	---	15,758	---	---	---	29,600	---	---	---	---
Total	47,546	516,478	(468,932)	437,746	---	(31,186)	---	---	---	---	1,550	---	---	---
Mower														
Colonial Manor [14][29]	14,693	40,306	(25,613)	18,471	141	(7,283)	---	18,451	---	---	6,480	---	141	6,480
Minnesota Housing Finance Agency [14][29]	92,760	184,681	(91,921)	90,203	9,146	(10,864)	---	77,929	---	---	4,330	---	9,146	50,848
Owned Public Housing Program [14][29]	101,190	184,629	(83,439)	61,104	---	(22,335)	---	92,128	---	---	18,303	---	---	---
Rural Housing Service [14][29]	135,262	271,403	(136,141)	94,542	---	(41,599)	---	93,307	---	---	33,224	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	154,511	(154,511)	160,007	---	5,496	---	160,006	---	---	---	---	---	---
Total	343,905	835,530	(491,625)	424,327	9,287	(76,585)	---	441,821	---	---	62,337	---	9,287	57,328
Murray														
Congregate Housing	256,665	265,828	(9,163)	232	14,872	(23,803)	---	---	---	2,899	---	---	13,281	105,000
Hospital	15,655,724	16,404,081	(748,357)	139,071	152,982	(762,268)	---	---	7,844	---	313,516	---	152,982	417,119
Shetek Area Water and Sewer Commission [29]	532,178	777,976	(245,798)	3,054	116,695	(359,439)	---	---	---	---	---	---	97,200	913,038

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Table 3
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For the Year Ended December 31, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Total	16,444,567	17,447,885	(1,003,318)	142,357	284,549	(1,145,510)	---	---	7,844	2,899	313,516	---	263,463	1,435,157
Olmsted														
Communications	1,260,720	1,106,270	154,450	16,901	---	171,351	---	---	609	---	---	---	---	---
Housing and Redevelopment Authority	2,233,176	7,383,760	(5,150,584)	6,383,918	100,247	1,133,087	1,744,566	4,263,347	188,974	---	260,779	---	84,308	105,897
Sanitary Sewer	91,959	86,999	4,960	3,586	16,975	(8,429)	---	---	---	---	---	---	16,975	---
Waste Management	25,650,008	21,210,578	4,439,430	850,111	1,572,052	3,717,489	---	---	523,934	---	1,567,045	---	1,408,022	4,910,000
Total	29,235,863	29,787,607	(551,744)	7,254,516	1,689,274	5,013,498	1,744,566	4,263,347	713,517	---	1,827,824	---	1,509,305	5,015,897
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	8,163,277	7,368,547	794,730	11,176	968,354	(162,448)	---	---	11,176	---	1,208,570	---	---	---
Waste Management	7,234,293	7,760,157	(525,864)	308,846	---	(217,018)	---	---	275,152	---	17,990	---	---	---
Total	15,397,570	15,128,704	268,866	320,022	968,354	(379,466)	---	---	286,328	---	1,226,560	---	---	---
Pipestone														
Medical Center [13]	30,069,498	30,078,279	(8,781)	1,708,490	747,166	952,543	---	---	23,258	(212,163)	970,053	359,783	747,166	676,285
Total	30,069,498	30,078,279	(8,781)	1,708,490	747,166	952,543	---	---	23,258	(212,163)	970,053	359,783	747,166	676,285
Polk														
Landfill	2,597,494	1,935,095	662,399	38,929	10,697	690,631	---	---	1,719	70,000	1,747,709	---	10,697	23,870
Resource Recovery	4,079,838	4,634,580	(554,742)	64,999	---	(489,743)	---	---	11,647	280,000	523,783	---	---	---
Total	6,677,332	6,569,675	107,657	103,928	10,697	200,888	---	---	13,366	350,000	2,271,492	---	10,697	23,870
Pope														
Housing and Redevelopment Authority	---	203,789	(203,789)	576,220	211,172	161,259	315,491	---	8,795	---	---	---	174,637	243,412
Total	---	203,789	(203,789)	576,220	211,172	161,259	315,491	---	8,795	---	---	---	174,637	243,412
Ramsey														
Lake Owasso Residence	8,646,944	8,046,959	599,985	75,890	26,116	649,759	---	---	56,179	(1,284,035)	---	---	26,116	260,000
Law Enforcement Services	8,527,694	8,770,220	(242,526)	366,666	---	124,140	---	---	343,512	---	308,344	---	---	---
Ramsey County Care Center	16,883,707	14,959,893	1,923,814	130,838	50,217	2,004,435	---	---	89,416	(536,068)	---	---	50,217	100,000
Vadnais Sports Center	1,711,800	1,299,789	412,011	284	---	412,295	---	---	284	550	---	---	---	---
Total	35,770,145	33,076,861	2,693,284	573,678	76,333	3,190,629	---	---	489,391	(1,819,553)	308,344	---	76,333	360,000
Renville														
Housing and Redevelopment Authority [29]	76,171	715,673	(639,502)	650,244	---	10,742	255,604	376,814	---	---	10,564	---	---	---
Renville County Hospital and Clinics	32,567,428	27,854,192	4,713,236	551,342	780,551	4,484,027	---	---	---	---	732,795	---	655,693	488,054
Solid Waste	1,252,705	1,739,613	(486,908)	136,366	15,607	(366,149)	---	---	68,427	---	29,808	---	---	---
Total	33,896,304	30,309,478	3,586,826	1,337,952	796,158	4,128,620	255,604	376,814	68,427	---	773,167	---	655,693	488,054
Rice														
Environmental Services	3,773,280	4,597,234	(823,954)	1,586,063	37,628	724,481	---	---	---	---	1,143,984	---	---	---
Roberds Lake	105,338	202,373	(97,035)	20,339	8,076	(84,772)	---	---	---	---	1,711	2,580	---	81,091

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For the Year Ended December 31, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Total	3,878,618	4,799,607	(920,989)	1,606,402	45,704	639,709	---	---	---	---	1,145,695	2,580	---	81,091
Rock														
Rock County Rural Water District [29]	1,016,815	864,477	152,338	568,516	174,250	546,604	---	---	---	---	513,560	---	58,855	156,000
Total	1,016,815	864,477	152,338	568,516	174,250	546,604	---	---	---	---	513,560	---	58,855	156,000
Saint Louis														
Plat Books	8,468	14,316	(5,848)	---	---	(5,848)	---	---	---	---	---	---	---	---
Solid Waste Management	6,640,627	10,664,655	(4,024,028)	548,867	---	(3,475,161)	9,639	---	298,861	(435,081)	211,639	---	---	---
Total	6,649,095	10,678,971	(4,029,876)	548,867	---	(3,481,009)	9,639	---	298,861	(435,081)	211,639	---	---	---
Scott														
Community Development Agency [29]	7,291,631	12,238,693	(4,947,062)	7,804,989	1,770,001	1,087,926	3,040,826	3,575,140	394,239	---	325,663	---	1,770,001	1,881,418
Total	7,291,631	12,238,693	(4,947,062)	7,804,989	1,770,001	1,087,926	3,040,826	3,575,140	394,239	---	325,663	---	1,770,001	1,881,418
Sherburne														
Justice Center	17,899,117	14,808,388	3,090,729	---	---	3,090,729	---	---	---	5,825,106	---	---	---	---
Total	17,899,117	14,808,388	3,090,729	---	---	3,090,729	---	---	---	5,825,106	---	---	---	---
Sibley														
Sibley Estates	180,202	270,015	(89,813)	157,086	99	67,174	---	156,166	---	---	104,031	---	99	---
Total	180,202	270,015	(89,813)	157,086	99	67,174	---	156,166	---	---	104,031	---	99	---
Stearns														
Public Housing	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Rental Properties	465,821	411,756	54,065	18,342	37,414	34,993	---	---	---	---	---	---	37,414	85,959
Section 8 Housing	105,237	1,371,438	(1,266,201)	1,228,733	---	(37,468)	---	---	---	(40,364)	---	---	---	---
The Bell	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	571,058	1,783,194	(1,212,136)	1,247,075	37,414	(2,475)	---	---	---	(40,364)	---	---	37,414	85,959
Steele														
Solid Waste	1,954,486	1,579,815	374,671	12,061	15,872	370,860	---	---	---	---	275,856	---	---	---
Total	1,954,486	1,579,815	374,671	12,061	15,872	370,860	---	---	---	---	275,856	---	---	---
Swift														
Housing and Redevelopment Authority [13][29]	613,219	560,204	53,015	528,748	372,968	208,795	---	---	283,994	(240,495)	150	---	52,588	115,000
Swift County - Benson Hospital [29]	16,913,908	17,227,290	(313,382)	411,342	324,932	(226,972)	---	---	---	---	6,557,413	5,933,662	324,932	500,797
Total	17,527,127	17,787,494	(260,367)	940,090	697,900	(18,177)	---	---	283,994	(240,495)	6,557,563	5,933,662	377,520	615,797
Todd														
Solid Waste	2,097,054	1,922,252	174,802	90,541	---	265,343	---	---	72,325	---	205,799	---	---	---
Total	2,097,054	1,922,252	174,802	90,541	---	265,343	---	---	72,325	---	205,799	---	---	---
Traverse														
Prairieview Place	---	49,442	(49,442)	83,075	12,362	21,271	---	---	---	---	---	---	12,362	70,000

*Submitted draft data that was not reviewed.

**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, 2018

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Traverse Care Center	687	129,694	(129,007)	258,925	59,652	70,266	---	---	---	---	---	---	59,652	170,000
Total	687	179,136	(178,449)	342,000	72,014	91,537	---	---	---	---	---	---	72,014	240,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	64,136	82,324	(18,188)	13	3,620	(21,795)	---	---	---	---	---	---	3,620	1,771
Total	64,136	82,324	(18,188)	13	3,620	(21,795)	---	---	---	---	---	---	3,620	1,771
Washington														
Briar Pond LLC [29]	2,221,925	1,352,640	869,285	55,197	410,231	514,251	26,621	7,731	---	---	452,220	---	357,767	208,273
Family Housing Fund [29]	2,728,183	2,061,437	666,746	785,078	457,747	994,077	440,376	13,963	---	(1,524,741)	2,419,529	---	448,122	1,054,696
Glen at Valley Creek LLC [29]	---	5,000	(5,000)	---	---	(5,000)	---	---	---	---	2,450,311	7,867,715	---	---
Managing Member Partnership [29]	334,000	401	333,599	799,452	287,363	845,688	141,010	400,000	---	(211,435)	---	618,793	282,363	2,003,695
Piccadilly Square of Mahtomedi, LLC [29]	835,826	788,364	47,462	303	227,856	(180,091)	---	---	---	---	50,000	---	213,767	2,024,276
Public Housing Fund [29]	379,824	917,288	(537,464)	331,422	35,434	(241,476)	116,454	129	---	(25,678)	120,424	---	303	445
Senior Housing Fund [29]	3,046,679	2,921,156	125,523	1,708,850	688,948	1,145,425	603,345	192,600	---	769,096	454,098	---	590,305	1,111,840
The Groves Apartments LLC [29]	722,081	707,579	14,502	1,274	119,922	(104,146)	---	---	---	---	37,146	---	111,151	102,994
Total	10,268,518	8,753,865	1,514,653	3,681,576	2,227,501	2,968,728	1,327,806	614,423	---	(992,758)	5,983,728	8,486,508	2,003,778	6,506,219
State Totals	\$2,079,066,820		\$3,912,137		\$34,991,207		\$8,258,994		\$27,095,071		\$125,155,265		\$21,883,890	
		\$2,075,154,683		\$74,055,988		\$42,976,918		\$42,563,964		\$1,549,378		\$145,644,914		\$78,570,775

*Submitted draft data that was not reviewed.

**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.

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OUTSTANDING INDEBTEDNESS TABLE

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2018

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	15,896	10,390,000	---	---	---	---	10,390,000	---	190,201	1,197,469
Anoka	357,851	112,900,000	---	17,400,000	---	---	130,300,000	81,620,000	6,056,626	10,193,268
Becker	34,420	12,725,000	---	---	---	---	12,725,000	---	2,449,300	2,559,486
Beltrami	46,834	9,740,000	---	---	2,320,000	---	12,060,000	---	---	2,254,145
Benton	40,452	6,665,000	---	---	---	---	6,665,000	3,210,000	108,792	2,782,706
Big Stone	5,000	4,370,000	---	---	---	---	4,370,000	---	---	720,696
Blue Earth	67,785	17,095,000	9,769,000	---	---	---	26,864,000	8,205,000	3,148,392	3,170,649
Brown	25,325	4,435,000	---	---	---	---	4,435,000	---	206,503	1,939,434
Carlton	35,923	9,780,000	---	---	---	---	9,780,000	---	---	3,631,667
Carver	105,970	15,990,000	---	27,890,000	---	---	43,880,000	14,260,000	18,170,289	5,316,761
Cass	29,470	---	---	---	---	---	---	---	236,887	2,853,487
Chippewa	11,965	---	---	---	---	---	---	---	668,014	626,133
Chisago	55,955	53,205,000	---	---	---	---	53,205,000	---	2,267,905	4,553,468
Clay	63,963	62,220,000	905,000	---	---	---	63,125,000	---	73,998	3,325,373
Clearwater	8,815	20,000	---	---	---	---	20,000	---	---	836,210
Cook	5,390	13,070,000	---	15,110,000	---	---	28,180,000	---	3,398,041	825,738
Cottonwood	11,293	---	215,000	---	---	---	215,000	---	1,587,484	695,948
Crow Wing	64,975	9,557,500	---	---	---	---	9,557,500	9,557,500	530,000	2,953,551
Dakota	428,558	---	---	81,610,000	---	---	81,610,000	---	11,373,222	20,244,416
Dodge	20,842	9,230,000	---	---	---	---	9,230,000	40,000	125,000	1,089,193
Douglas	38,041	22,150,000	---	13,145,000	44,030,217	---	79,325,217	8,750,000	11,218,435	6,250,720
Faribault	13,649	7,675,000	6,415,000	323,000	---	---	14,413,000	6,275,000	---	969,860
Fillmore*	21,063	1,455,000	---	---	115,643	---	1,570,643	---	298,543	1,191,910
Freeborn	30,495	9,970,000	1,710,000	---	---	---	11,680,000	8,185,000	440,000	1,762,718
Goodhue	46,540	19,170,000	---	---	---	---	19,170,000	---	---	4,741,636
Grant	5,975	2,820,000	1,715,000	---	650,000	---	5,185,000	---	5,802,350	445,940
Hennepin	1,261,104	1,085,760,000	---	---	108,540,000	---	1,194,300,000	---	64,621,644	135,395,075
Houston	18,659	14,100,000	---	---	---	---	14,100,000	---	95,689	1,121,292
Hubbard	21,350	6,740,000	---	14,070,000	---	---	20,810,000	---	856,295	1,591,968
Isanti	39,932	9,660,000	---	---	---	---	9,660,000	---	546,555	1,146,664
Itasca	45,191	18,425,000	---	4,890,000	---	---	23,315,000	12,420,000	190,221	6,396,851
Jackson	9,934	13,135,000	9,505,000	6,642,000	---	---	29,282,000	2,020,000	32,950	600,768
Kanabec	16,213	8,550,000	---	1,215,000	---	---	9,765,000	8,550,000	57,367,581	2,057,628

[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.

**County submitted draft data that was not reviewed.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2018

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Kandiyohi	42,924	11,070,000	7,625,000	---	901,461	---	19,596,461	---	10,215,934	4,865,165
Kittson	4,260	---	---	405,000	---	---	405,000	405,000	---	489,048
Koochiching	12,630	---	---	3,530,000	---	---	3,530,000	---	2,059,465	760,378
Lac qui Parle	6,662	---	120,000	---	---	---	120,000	---	1,725,855	370,957
Lake	10,590	11,100,000	---	515,000	---	---	11,615,000	---	48,982,817	1,533,324
Lake of The Woods	3,801	---	---	---	---	---	---	---	205,714	535,674
Le Sueur	28,432	34,750,000	---	---	---	---	34,750,000	4,090,000	---	1,740,396
Lincoln	5,679	4,300,000	---	---	---	---	4,300,000	335,000	744,725	282,224
Lyon	25,700	12,425,000	2,425,000	---	---	---	14,850,000	2,460,000	528,881	663,031
Mahnomen	5,526	---	---	---	---	---	---	---	550,758	166,314
Marshall	9,384	---	---	---	---	---	---	---	---	965,225
Martin	19,822	14,645,000	---	---	---	---	14,645,000	1,220,000	355,030	667,731
McLeod	35,959	18,855,000	---	---	2,766,609	---	21,621,609	---	1,338,964	1,471,005
Meeker	23,169	1,775,000	---	---	15,285,296	---	17,060,296	---	468,720	1,273,211
Mille Lacs	26,080	15,575,000	---	---	---	---	15,575,000	---	---	2,357,432
Morrison	33,191	16,170,000	---	---	---	---	16,170,000	---	661,812	1,982,191
Mower	40,017	11,435,000	---	---	---	---	11,435,000	---	1,194,751	1,200,113
Murray	8,293	840,000	3,015,000	2,805,000	3,964,374	---	10,624,374	3,005,000	4,202,760	670,243
Nicollet	34,189	18,015,000	---	---	---	---	18,015,000	3,410,000	904,419	1,795,556
Nobles	22,021	20,000,000	---	---	1,685,000	---	21,685,000	3,830,000	711,130	1,246,688
Norman	6,518	---	171,300	---	---	---	171,300	---	---	512,844
Olmsted	157,446	126,230,000	---	8,400,000	---	---	134,630,000	88,125,000	11,266,608	12,118,206
Otter Tail	58,735	12,340,000	---	---	25,445,000	---	37,785,000	5,725,000	28,649	5,955,309
Pennington	14,276	16,050,000	810,000	---	---	---	16,860,000	145,000	1,146,930	729,311
Pine	29,490	26,060,000	---	---	---	---	26,060,000	12,095,000	591,487	1,786,954
Pipestone	9,100	795,000	---	---	6,884,369	---	7,679,369	795,000	17,546,392	263,457
Polk	31,627	23,430,000	---	---	---	---	23,430,000	1,085,000	280,430	2,074,333
Pope	11,046	5,145,000	---	---	2,485,000	---	7,630,000	---	3,126,383	505,091
Ramsey	552,232	178,905,000	---	---	---	---	178,905,000	65,775,000	3,752,000	38,266,707
Redwood	15,252	6,870,000	---	---	---	---	6,870,000	1,170,000	254,532	907,343
Renville	14,674	15,065,000	---	---	22,663,015	---	37,728,015	7,510,000	2,943,022	2,519,856
Rice	66,364	25,780,000	---	---	---	---	25,780,000	8,910,000	3,432,980	2,227,805
Rock	9,435	5,245,000	245,000	---	---	---	5,490,000	---	3,232,092	403,002

[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.

**County submitted draft data that was not reviewed.

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2018

Name of City	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Roseau	15,313	3,430,000	---	---	---	---	3,430,000	3,430,000	---	967,480
Saint Louis	200,261	143,785,000	---	---	---	---	143,785,000	25,305,000	1,713,425	32,055,521
Scott	146,111	48,400,000	---	---	41,480,000	---	89,880,000	---	4,013,955	5,789,903
Sherburne	96,208	45,110,000	---	---	---	---	45,110,000	6,155,000	309,724	6,444,890
Sibley	15,022	5,775,000	2,160,000	---	---	---	7,935,000	---	1,582,053	1,133,897
Stearns	159,258	19,265,000	---	---	1,315,000	---	20,580,000	4,550,000	693,226	8,254,593
Steele	36,933	9,795,000	---	---	2,500,000	---	12,295,000	9,105,000	579,366	1,321,368
Stevens	9,680	5,415,000	1,635,000	---	---	---	7,050,000	---	24,585	565,911
Swift	9,374	12,580,000	---	---	9,615,000	---	22,195,000	9,615,000	7,449,647	1,118,963
Todd	24,587	3,405,000	---	---	---	---	3,405,000	2,880,000	160,988	2,182,541
Traverse	3,316	2,035,000	---	2,370,000	---	---	4,405,000	---	242,604	294,536
Wabasha	21,624	12,185,000	---	80,979	---	---	12,265,979	8,515,000	649,353	1,415,012
Wadena	13,774	915,000	---	---	---	---	915,000	---	387,905	452,158
Waseca	18,738	2,465,000	---	---	---	---	2,465,000	---	39,657	926,125
Washington	261,512	116,345,000	---	28,050,000	13,390,000	---	157,785,000	111,905,000	29,855,414	10,048,244
Watonwan	10,962	2,150,000	---	---	---	---	2,150,000	---	702,804	751,745
Wilkin	6,293	905,000	865,000	---	---	---	1,770,000	905,000	---	328,855
Winona	50,798	955,000	---	---	---	---	955,000	180,000	50,419	2,363,892
Wright	136,510	95,840,000	---	---	---	---	95,840,000	35,175,000	1,775,538	5,614,733
Yellow Medicine	9,809	7,075,000	---	---	---	---	7,075,000	---	732,266	641,331
State Total	5,625,435	\$2,741,702,500	\$49,305,300	\$228,450,979	\$306,035,984	\$---	\$3,325,494,763	\$590,902,500	\$365,477,086	\$411,420,650

[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.

**County submitted draft data that was not reviewed.

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

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

County	2017			2018			2017/2018 Percent Change	Total Current Expenditures	2018 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$7,268,624	\$11,434,236	\$18,702,860	\$8,989,815	\$9,520,002	\$18,509,817	-1.0%	\$27,959,759	66.2%
Anoka	39,349,802	62,811,394	102,161,196	41,923,908	88,622,871	130,546,779	27.8%	260,931,659	50.0%
Becker	6,383,207	27,029,575	33,412,782	7,950,228	12,089,505	20,039,733	-40.0%	44,005,574	45.5%
Beltrami	16,618,706	4,298,221	20,916,927	14,821,394	3,868,050	18,689,444	-10.6%	70,849,104	26.4%
Benton	10,481,318	7,620,395	18,101,713	8,099,577	9,475,872	17,575,449	-2.9%	33,787,045	52.0%
Big Stone	4,330,188	2,946,589	7,276,777	4,673,009	3,166,481	7,839,490	7.7%	9,517,323	82.4%
Blue Earth	15,870,340	15,669,124	31,539,464	19,336,742	19,491,287	38,828,029	23.1%	66,504,365	58.4%
Brown	4,638,875	11,697,374	16,336,249	3,899,697	10,409,142	14,308,839	-12.4%	28,577,042	50.1%
Carlton	13,664,580	15,811,008	29,475,588	14,943,697	16,709,131	31,652,828	7.4%	48,939,052	64.7%
Carver	21,578,127	13,862,891	35,441,018	22,282,371	14,913,650	37,196,021	5.0%	96,902,973	38.4%
Cass	23,847,103	16,300,818	40,147,921	24,560,485	19,188,508	43,748,993	9.0%	45,847,831	95.4%
Chippewa	3,889,735	7,073,738	10,963,473	1,076,751	7,658,613	8,735,364	-20.3%	19,190,946	45.5%
Chisago	22,974,039	10,192,833	33,166,872	22,976,532	9,175,485	32,152,017	-3.1%	44,556,539	72.2%
Clay	6,826,874	10,983,574	17,810,448	6,947,641	11,843,925	18,791,566	5.5%	51,743,584	36.3%
Clearwater	5,122,005	6,512,874	11,634,879	5,897,325	6,496,539	12,393,864	6.5%	15,388,403	80.5%
Cook	9,796,406	1,327,364	11,123,770	10,562,515	3,227,366	13,789,881	24.0%	19,400,379	71.1%
Cottonwood	4,523,831	359,224	4,883,055	5,224,965	1,749,928	6,974,893	42.8%	14,845,700	47.0%
Crow Wing	11,743,288	11,597,882	23,341,170	10,838,309	9,764,622	20,602,931	-11.7%	66,547,050	31.0%
Dakota	182,687,142	97,638,134	280,325,276	188,509,632	102,973,757	291,483,389	4.0%	264,209,589	110.3%
Dodge	10,401,471	6,033,898	16,435,369	10,982,894	7,870,521	18,853,415	14.7%	19,684,809	95.8%
Douglas	14,942,645	13,138,226	28,080,871	15,666,045	15,671,383	31,337,428	11.6%	37,061,757	84.6%
Faribault	1,091,805	(4,868,235)	(3,776,430)	8,234,159	(3,042,803)	5,191,356	237.5%	19,650,535	26.4%
Fillmore*	3,134,001	4,252,375	7,386,376	3,549,858	5,502,530	9,052,388	22.6%	19,732,196	45.9%
Freeborn	9,613,020	8,169,636	17,782,656	7,433,727	8,568,696	16,002,423	-10.0%	39,330,493	40.7%
Goodhue	19,004,806	14,934,581	33,939,387	19,988,259	16,373,603	36,361,862	7.1%	48,502,395	75.0%
Grant	2,158,215	4,191,038	6,349,253	2,420,258	3,873,528	6,293,786	-0.9%	12,344,573	51.0%
Hennepin	163,021,928	135,017,199	298,039,127	186,652,616	136,894,323	323,546,939	8.6%	1,443,521,392	22.4%
Houston	5,351,384	9,576,238	14,927,622	5,297,300	11,159,440	16,456,740	10.2%	21,984,423	74.9%
Hubbard	4,675,777	13,611,069	18,286,846	4,591,021	13,208,638	17,799,659	-2.7%	30,047,606	59.2%
Isanti	3,228,365	5,430,266	8,658,631	2,931,929	4,989,101	7,921,030	-8.5%	40,242,221	19.7%
Itasca	2,720,760	24,587,851	27,308,611	2,215,611	25,245,027	27,460,638	0.6%	74,759,399	36.7%
Jackson	7,920,142	5,451,271	13,371,413	7,221,706	2,954,614	10,176,320	-23.9%	18,720,788	54.4%
Kanabec	3,039,608	6,194,930	9,234,538	2,140,979	5,996,744	8,137,723	-11.9%	25,804,612	31.5%
Kandiyohi	15,661,328	26,354,255	42,015,583	16,100,941	30,314,981	46,415,922	10.5%	63,691,241	72.9%
Kittson	3,043,488	625,709	3,669,197	3,446,527	2,243,001	5,689,528	55.1%	8,448,400	67.3%
Koochiching**	---	---	---	5,664,390	10,198,080	15,862,470	---	21,701,898	73.1%
Lac qui Parle	1,964,431	8,387,843	10,352,274	2,650,134	15,700,479	18,350,613	77.3%	11,423,768	160.6%
Lake	17,155,789	14,843,931	31,999,720	19,741,788	16,718,984	36,460,772	13.9%	22,729,108	160.4%
Lake of the Woods	5,257,685	4,840,680	10,098,365	5,601,083	5,311,124	10,912,207	8.1%	10,515,363	103.8%
Le Sueur	5,063,187	6,482,699	11,545,886	5,076,200	9,646,771	14,722,971	27.5%	29,355,930	50.2%
Lincoln	3,976,780	2,120,267	6,097,047	4,647,875	2,232,011	6,879,886	12.8%	9,779,062	70.4%
Lyon	11,058,417	3,035,877	14,094,294	11,069,930	3,105,655	14,175,585	0.6%	20,473,244	69.2%
Mahnomen	2,138,866	1,306,329	3,445,195	2,168,693	1,322,410	3,491,103	1.3%	11,400,132	30.6%
Marshall	2,084,638	5,767,039	7,851,677	2,064,379	6,215,896	8,280,275	5.5%	14,976,037	55.3%
Martin	7,888,955	7,771,696	15,660,651	8,463,785	8,093,643	16,557,428	5.7%	23,492,885	70.5%
McLeod	17,714,338	14,265,417	31,979,755	17,986,029	17,011,940	34,997,969	9.4%	35,980,038	97.3%
Meeker	7,793,393	13,398,424	21,191,817	8,616,856	13,042,447	21,659,303	2.2%	26,172,022	82.8%
Mille Lacs	5,654,373	7,185,570	12,839,943	4,716,921	8,616,004	13,332,925	3.8%	34,689,484	38.4%

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

County	2017			2018			2017/2018 Percent Change	Total Current Expenditures	2018 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Morrison	9,990,155	12,346,603	22,336,758	11,487,565	13,013,331	24,500,896	9.7%	37,736,437	64.9%
Mower	27,733,901	14,251,689	41,985,590	28,132,199	11,994,471	40,126,670	-4.4%	39,988,736	100.3%
Murray	4,134,764	2,577,686	6,712,450	4,549,981	3,351,158	7,901,139	17.7%	12,830,934	61.6%
Nicollet	11,278,933	11,349,513	22,628,446	11,977,310	13,199,342	25,176,652	11.3%	34,010,014	74.0%
Nobles	9,001,271	10,854,665	19,855,936	9,236,133	11,780,714	21,016,847	5.8%	26,524,071	79.2%
Norman	4,439,560	1,182,154	5,621,714	4,675,084	2,190,753	6,865,837	22.1%	11,586,181	59.3%
Olmsted	77,943,175	4,961,830	82,905,005	78,369,289	11,216,254	89,585,543	8.1%	165,377,514	54.2%
Otter Tail	21,207,434	21,373,467	42,580,901	21,876,584	21,597,148	43,473,732	2.1%	64,782,767	67.1%
Pennington	7,282,041	4,178,746	11,460,787	7,749,087	4,582,617	12,331,704	7.6%	16,460,205	74.9%
Pine	3,842,810	2,368,782	6,211,592	4,286,710	2,197,654	6,484,364	4.4%	33,137,877	19.6%
Pipestone	4,913,022	2,042,530	6,955,552	4,819,673	3,282,972	8,102,645	16.5%	12,142,612	66.7%
Polk	9,884,182	11,026,357	20,910,539	8,746,536	13,759,987	22,506,523	7.6%	56,933,982	39.5%
Pope	7,519,867	5,562,452	13,082,319	8,627,758	6,297,468	14,925,226	14.1%	13,064,222	114.2%
Ramsey	218,104,849	23,722,868	241,827,717	234,673,606	49,754,782	284,428,388	17.6%	572,331,547	49.7%
Red Lake***	---	---	---	---	---	---	---	---	---
Redwood	11,925,531	5,259,157	17,184,688	10,822,881	3,539,821	14,362,702	-16.4%	25,075,787	57.3%
Renville	6,014,784	4,662,771	10,677,555	2,043,611	4,383,957	6,427,568	-39.8%	30,896,223	20.8%
Rice	15,336,544	13,618,920	28,955,464	15,612,296	12,602,241	28,214,537	-2.6%	52,043,093	54.2%
Rock	4,080,313	1,265,424	5,345,737	4,512,480	1,812,699	6,325,179	18.3%	9,951,257	63.6%
Roseau	4,340,251	4,644,303	8,984,554	3,649,167	4,430,975	8,080,142	-10.1%	18,057,045	44.7%
Saint Louis	65,949,988	50,864,150	116,814,138	68,471,590	48,432,913	116,904,503	0.1%	256,461,154	45.6%
Scott	35,451,578	1,236,637	36,688,215	37,899,214	1,168,289	39,067,503	6.5%	107,250,715	36.4%
Sherburne	25,481,734	25,981,991	51,463,725	26,637,758	28,405,381	55,043,139	7.0%	70,958,838	77.6%
Sibley	3,530,186	10,581,687	14,111,873	3,242,567	9,988,444	13,231,011	-6.2%	23,655,866	55.9%
Stearns	30,189,127	30,473,092	60,662,219	31,939,662	40,015,151	71,954,813	18.6%	126,718,638	56.8%
Steele	15,810,069	8,992,978	24,803,047	18,119,437	12,526,988	30,646,425	23.6%	30,416,854	100.8%
Stevens	3,201,399	5,045,275	8,246,674	3,203,654	5,985,273	9,188,927	11.4%	12,455,645	73.8%
Swift	3,605,170	9,228,185	12,833,355	3,456,733	10,743,805	14,200,538	10.7%	15,582,974	91.1%
Todd	6,271,128	6,586,935	12,858,063	7,756,371	5,905,328	13,661,699	6.3%	28,398,457	48.1%
Traverse	2,422,036	1,316,186	3,738,222	1,924,420	2,111,841	4,036,261	8.0%	9,350,000	43.2%
Wabasha	11,152,967	4,006,847	15,159,814	11,767,490	4,672,256	16,439,746	8.4%	24,744,122	66.4%
Wadena	3,604,979	6,255,129	9,860,108	3,348,242	5,087,478	8,435,720	-14.4%	21,327,422	39.6%
Waseca	8,125,142	8,087,194	16,212,336	7,101,395	9,705,830	16,807,225	3.7%	19,484,061	86.3%
Washington	77,851,589	1,437,941	79,289,530	77,365,296	1,622,281	78,987,577	-0.4%	187,488,153	42.1%
Watsonwan	3,368,733	3,802,403	7,171,136	3,412,184	3,223,759	6,635,943	-7.5%	18,510,355	35.8%
Wilkin	1,772,517	6,927,071	8,699,588	2,182,239	5,974,180	8,156,419	-6.2%	13,679,596	59.6%
Winona	12,158,862	5,125,102	17,283,964	12,101,829	4,617,764	16,719,593	-3.3%	40,569,811	41.2%
Wright	36,814,274	17,541,143	54,355,417	39,614,128	17,137,317	56,751,445	4.4%	99,511,036	57.0%
Yellow Medicine	4,119,218	8,907,120	13,026,338	3,819,405	9,694,452	13,513,857	3.7%	15,777,857	85.7%
Total	\$1,578,207,868	\$1,066,920,310	\$2,645,128,178	\$1,660,068,050	\$1,187,390,579	\$2,847,458,629	7.6%	\$5,781,191,786	49.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information in 2017.

***County failed to provide required financial information in 2017 and 2018.

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

County	2017			2018			2017/2018 Percent Change	Total Current Expenditures	2018 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Pine	\$3,842,810	\$2,368,782	\$6,211,592	\$4,286,710	\$2,197,654	\$6,484,364	4.4%	\$33,137,877	19.6%
Isanti	3,228,365	5,430,266	8,658,631	2,931,929	4,989,101	7,921,030	-8.5%	40,242,221	19.7%
Renville	6,014,784	4,662,771	10,677,555	2,043,611	4,383,957	6,427,568	-39.8%	30,896,223	20.8%
Hennepin	163,021,928	135,017,199	298,039,127	186,652,616	136,894,323	323,546,939	8.6%	1,443,521,392	22.4%
Beltrami	16,618,706	4,298,221	20,916,927	14,821,394	3,868,050	18,689,444	-10.6%	70,849,104	26.4%
Faribault	1,091,805	(4,868,235)	(3,776,430)	8,234,159	(3,042,803)	5,191,356	237.5%	19,650,535	26.4%
Mahnomen	2,138,866	1,306,329	3,445,195	2,168,693	1,322,410	3,491,103	1.3%	11,400,132	30.6%
Crow Wing	11,743,288	11,597,882	23,341,170	10,838,309	9,764,622	20,602,931	-11.7%	66,547,050	31.0%
Kanabec	3,039,608	6,194,930	9,234,538	2,140,979	5,996,744	8,137,723	-11.9%	25,804,612	31.5%
Watsonwan	3,368,733	3,802,403	7,171,136	3,412,184	3,223,759	6,635,943	-7.5%	18,510,355	35.8%
Clay	6,826,874	10,983,574	17,810,448	6,947,641	11,843,925	18,791,566	5.5%	51,743,584	36.3%
Scott	35,451,578	1,236,637	36,688,215	37,899,214	1,168,289	39,067,503	6.5%	107,250,715	36.4%
Itasca	2,720,760	24,587,851	27,308,611	2,215,611	25,245,027	27,460,638	0.6%	74,759,399	36.7%
Carver	21,578,127	13,862,891	35,441,018	22,282,371	14,913,650	37,196,021	5.0%	96,902,973	38.4%
Mille Lacs	5,654,373	7,185,570	12,839,943	4,716,921	8,616,004	13,332,925	3.8%	34,689,484	38.4%
Polk	9,884,182	11,026,357	20,910,539	8,746,536	13,759,987	22,506,523	7.6%	56,933,982	39.5%
Wadena	3,604,979	6,255,129	9,860,108	3,348,242	5,087,478	8,435,720	-14.4%	21,327,422	39.6%
Freeborn	9,613,020	8,169,636	17,782,656	7,433,727	8,568,696	16,002,423	-10.0%	39,330,493	40.7%
Winona	12,158,862	5,125,102	17,283,964	12,101,829	4,617,764	16,719,593	-3.3%	40,569,811	41.2%
Washington	77,851,589	1,437,941	79,289,530	77,365,296	1,622,281	78,987,577	-0.4%	187,488,153	42.1%
Traverse	2,422,036	1,316,186	3,738,222	1,924,420	2,111,841	4,036,261	8.0%	9,350,000	43.2%
Roseau	4,340,251	4,644,303	8,984,554	3,649,167	4,430,975	8,080,142	-10.1%	18,057,045	44.7%
Chippewa	3,889,735	7,073,738	10,963,473	1,076,751	7,658,613	8,735,364	-20.3%	19,190,946	45.5%
Becker	6,383,207	27,029,575	33,412,782	7,950,228	12,089,505	20,039,733	-40.0%	44,005,574	45.5%
Saint Louis	65,949,988	50,864,150	116,814,138	68,471,590	48,432,913	116,904,503	0.1%	256,461,154	45.6%
Fillmore*	3,134,001	4,252,375	7,386,376	3,549,858	5,052,530	9,052,388	22.6%	19,732,196	45.9%
Cottonwood	4,523,831	359,224	4,883,055	5,224,965	1,749,928	6,974,893	42.8%	14,845,700	47.0%
Todd	6,271,128	6,586,935	12,858,063	7,756,371	5,905,328	13,661,699	6.3%	28,398,457	48.1%
Ramsey	218,104,849	23,722,868	241,827,717	234,673,606	49,754,782	284,428,388	17.6%	572,331,547	49.7%
Anoka	39,349,802	62,811,394	102,161,196	41,923,908	88,622,871	130,546,779	27.8%	260,931,659	50.0%
Brown	4,638,875	11,697,374	16,336,249	3,899,697	10,409,142	14,308,839	-12.4%	28,577,042	50.1%
Le Sueur	5,063,187	6,482,699	11,545,886	5,076,200	9,646,771	14,722,971	27.5%	29,355,930	50.2%
Grant	2,158,215	4,191,038	6,349,253	2,420,258	3,873,528	6,293,786	-0.9%	12,344,573	51.0%
Benton	10,481,318	7,620,395	18,101,713	8,099,577	9,475,872	17,575,449	-2.9%	33,787,045	52.0%
Olmsted	77,943,175	4,961,830	82,905,005	78,369,289	11,216,254	89,585,543	8.1%	165,377,514	54.2%
Rice	15,336,544	13,618,920	28,955,464	15,612,296	12,602,241	28,214,537	-2.6%	52,043,093	54.2%
Jackson	7,920,142	5,451,271	13,371,413	7,221,706	2,954,614	10,176,320	-23.9%	18,720,788	54.4%
Marshall	2,084,638	5,767,039	7,851,677	2,064,379	6,215,896	8,280,275	5.5%	14,976,037	55.3%
Sibley	3,530,186	10,581,687	14,111,873	3,242,567	9,988,444	13,231,011	-6.2%	23,655,866	55.9%
Stearns	30,189,127	30,473,092	60,662,219	31,939,662	40,015,151	71,954,813	18.6%	126,718,638	56.8%
Wright	36,814,274	17,541,143	54,355,417	39,614,128	17,137,317	56,751,445	4.4%	99,511,036	57.0%
Redwood	11,925,531	5,259,157	17,184,688	10,822,881	3,539,821	14,362,702	-16.4%	25,075,787	57.3%
Blue Earth	15,870,340	15,669,124	31,539,464	19,336,742	19,491,287	38,828,029	23.1%	66,504,365	58.4%
Hubbard	4,675,777	13,611,069	18,286,846	4,591,021	13,208,638	17,799,659	-2.7%	30,047,606	59.2%
Norman	4,439,560	1,182,154	5,621,714	4,675,084	2,190,753	6,865,837	22.1%	11,586,181	59.3%
Wilkin	1,772,517	6,927,071	8,699,588	2,182,239	5,974,180	8,156,419	-6.2%	13,679,596	59.6%
Murray	4,134,764	2,577,686	6,712,450	4,549,981	3,351,158	7,901,139	17.7%	12,830,934	61.6%

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

County	2017			2018			2017/2018 Percent Change	Total Current Expenditures	2018 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rock	4,080,313	1,265,424	5,345,737	4,512,480	1,812,699	6,325,179	18.3%	9,951,257	63.6%
Carlton	13,664,580	15,811,008	29,475,588	14,943,697	16,709,131	31,652,828	7.4%	48,939,052	64.7%
Morrison	9,990,155	12,346,603	22,336,758	11,487,565	13,013,331	24,500,896	9.7%	37,736,437	64.9%
Aitkin	7,268,624	11,434,236	18,702,860	8,989,815	9,520,002	18,509,817	-1.0%	27,959,759	66.2%
Wabasha	11,152,967	4,006,847	15,159,814	11,767,490	4,672,256	16,439,746	8.4%	24,744,122	66.4%
Pipestone	4,913,022	2,042,530	6,955,552	4,819,673	3,282,972	8,102,645	16.5%	12,142,612	66.7%
Otter Tail	21,207,434	21,373,467	42,580,901	21,876,584	21,597,148	43,473,732	2.1%	64,782,767	67.1%
Kittson	3,043,488	625,709	3,669,197	3,446,527	2,243,001	5,689,528	55.1%	8,448,400	67.3%
Lyon	11,058,417	3,035,877	14,094,294	11,069,930	3,105,655	14,175,585	0.6%	20,473,244	69.2%
Lincoln	3,976,780	2,120,267	6,097,047	4,647,875	2,232,011	6,879,886	12.8%	9,779,062	70.4%
Martin	7,888,955	7,771,696	15,660,651	8,463,785	8,093,643	16,557,428	5.7%	23,492,885	70.5%
Cook	9,796,406	1,327,364	11,123,770	10,562,515	3,227,366	13,789,881	24.0%	19,400,379	71.1%
Chisago	22,974,039	10,192,833	33,166,872	22,976,532	9,175,485	32,152,017	-3.1%	44,556,539	72.2%
Kandiyohi	15,661,328	26,354,255	42,015,583	16,100,941	30,314,981	46,415,922	10.5%	63,691,241	72.9%
Koochiching**	---	---	---	5,664,390	10,198,080	15,862,470	---	21,701,898	73.1%
Stevens	3,201,399	5,045,275	8,246,674	3,203,654	5,985,273	9,188,927	11.4%	12,455,645	73.8%
Nicollet	11,278,933	11,349,513	22,628,446	11,977,310	13,199,342	25,176,652	11.3%	34,010,014	74.0%
Houston	5,351,384	9,576,238	14,927,622	5,297,300	11,159,440	16,456,740	10.2%	21,984,423	74.9%
Pennington	7,282,041	4,178,746	11,460,787	7,749,087	4,582,617	12,331,704	7.6%	16,460,205	74.9%
Goodhue	19,004,806	14,934,581	33,939,387	19,988,259	16,373,603	36,361,862	7.1%	48,502,395	75.0%
Sherburne	25,481,734	25,981,991	51,463,725	26,637,758	28,405,381	55,043,139	7.0%	70,958,838	77.6%
Nobles	9,001,271	10,854,665	19,855,936	9,236,133	11,780,714	21,016,847	5.8%	26,524,071	79.2%
Clearwater	5,122,005	6,512,874	11,634,879	5,897,325	6,496,539	12,393,864	6.5%	15,388,403	80.5%
Big Stone	4,330,188	2,946,589	7,276,777	4,673,009	3,166,481	7,839,490	7.7%	9,517,323	82.4%
Meeker	7,793,393	13,398,424	21,191,817	8,616,856	13,042,447	21,659,303	2.2%	26,172,022	82.8%
Douglas	14,942,645	13,138,226	28,080,871	15,666,045	15,671,383	31,337,428	11.6%	37,061,757	84.6%
Yellow Medicine	4,119,218	8,907,120	13,026,338	3,819,405	9,694,452	13,513,857	3.7%	15,777,857	85.7%
Waseca	8,125,142	8,087,194	16,212,336	7,101,395	9,705,830	16,807,225	3.7%	19,484,061	86.3%
Swift	3,605,170	9,228,185	12,833,355	3,456,733	10,743,805	14,200,538	10.7%	15,582,974	91.1%
Cass	23,847,103	16,300,818	40,147,921	24,560,485	19,188,508	43,748,993	9.0%	45,847,831	95.4%
Dodge	10,401,471	6,033,898	16,435,369	10,982,894	7,870,521	18,853,415	14.7%	19,684,809	95.8%
McLeod	17,714,338	14,265,417	31,979,755	17,986,029	17,011,940	34,997,969	9.4%	35,980,038	97.3%
Mower	27,733,901	14,251,689	41,985,590	28,132,199	11,994,471	40,126,670	-4.4%	39,988,736	100.3%
Steele	15,810,069	8,992,978	24,803,047	18,119,437	12,526,988	30,646,425	23.6%	30,416,854	100.8%
Lake of the Woods	5,257,685	4,840,680	10,098,365	5,601,083	5,311,124	10,912,207	8.1%	10,515,363	103.8%
Dakota	182,687,142	97,638,134	280,325,276	188,509,632	102,973,757	291,483,389	4.0%	264,209,589	110.3%
Pope	7,519,867	5,562,452	13,082,319	8,627,758	6,297,468	14,925,226	14.1%	13,064,222	114.2%
Lake	17,155,789	14,843,931	31,999,720	19,741,788	16,718,984	36,460,772	13.9%	22,729,108	160.4%
Lac qui Parle	1,964,431	8,387,843	10,352,274	2,650,134	15,700,479	18,350,613	77.3%	11,423,768	160.6%
Red Lake***	---	---	---	---	---	---	---	---	---
Total	\$1,578,207,868	\$1,066,920,310	\$2,645,128,178	\$1,660,068,050	\$1,187,390,579	\$2,847,458,629	7.6%	\$5,781,191,786	49.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information in 2017.

***County failed to provide required financial information in 2017 and 2018.

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

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Appendix A - County General and Special Revenue Unrestricted Fund Balances

It is important to provide context on fund balance as reported by counties for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. County fund balances should be relatively large at the end of the year because of local government cash flow cycles. Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July).

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

- The first half of property taxes from property owners is due by May 15 of each year and is distributed to counties generally by the end of June or early July.
- Counties receive the first half of their state-aid and property tax credits from the state on July 20 of each year.
- The second half of property taxes from property owners is due by October 15 of each year and is distributed to counties generally by the end of November.
- Counties receive the second half of their state-aid and property tax credits from the state on December 26 of each year.

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

- If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Counties are often able to delay certain purchases until after the initial property tax and state-aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for a county to operate effectively. Counties that are able to generate significant revenues from sources other than property taxes and state-aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state-aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures. 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.

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:

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹³	• 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.” ¹⁴	• 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.” ¹⁵	• 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.” ¹⁶	• Governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance often to balance next year’s budget; 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. ¹⁷	

¹³GASB Statement 54, ¶ 6

¹⁴GASB Statement 54, ¶ 8

¹⁵GASB Statement 54, ¶ 10

¹⁶GASB Statement 54, ¶ 13

¹⁷GASB Statement 54, ¶ 17

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GLOSSARY

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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.

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.

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.

PERMANENT 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.

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.