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# STATE OF MINNESOTA

## OFFICE OF THE STATE AUDITOR

**REVENUES, EXPENDITURES,  
AND DEBT  
OF MINNESOTA COUNTIES**

**FOR THE YEAR ENDED  
DECEMBER 31, 1999**

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The Office of the State Auditor is an office created by the state constitution. It serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the Office of 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 Office performs approximately 250 financial and compliance audits per year. The State Auditor has oversight responsibilities for over 4,300 local units of government throughout the state. The Office maintains seven divisions:

- Audit Practice - conducts financial and legal compliance audits for local governments;
- Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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# Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended  
December 31, 1999

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## Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 1999.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Tables 2 and 3 present the data by individual county. Appendix A discusses factors that affect county finances.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises are presented in Tables 4 through 8. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

Table 9 lists by individual county the bonded and other long-term debt outstanding as of December 31, 1999. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Table 10 presents an analysis of the 1998 and 1999 unreserved fund balances in the General and Special Revenue Funds of counties. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 1998 to 1999, and a comparison to 1999 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending level of counties, the Office of the State Auditor (OSA) publishes a separate report that lists counties based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at [www.osa.state.mn.us](http://www.osa.state.mn.us).

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is [www.osa.state.mn.us](http://www.osa.state.mn.us).

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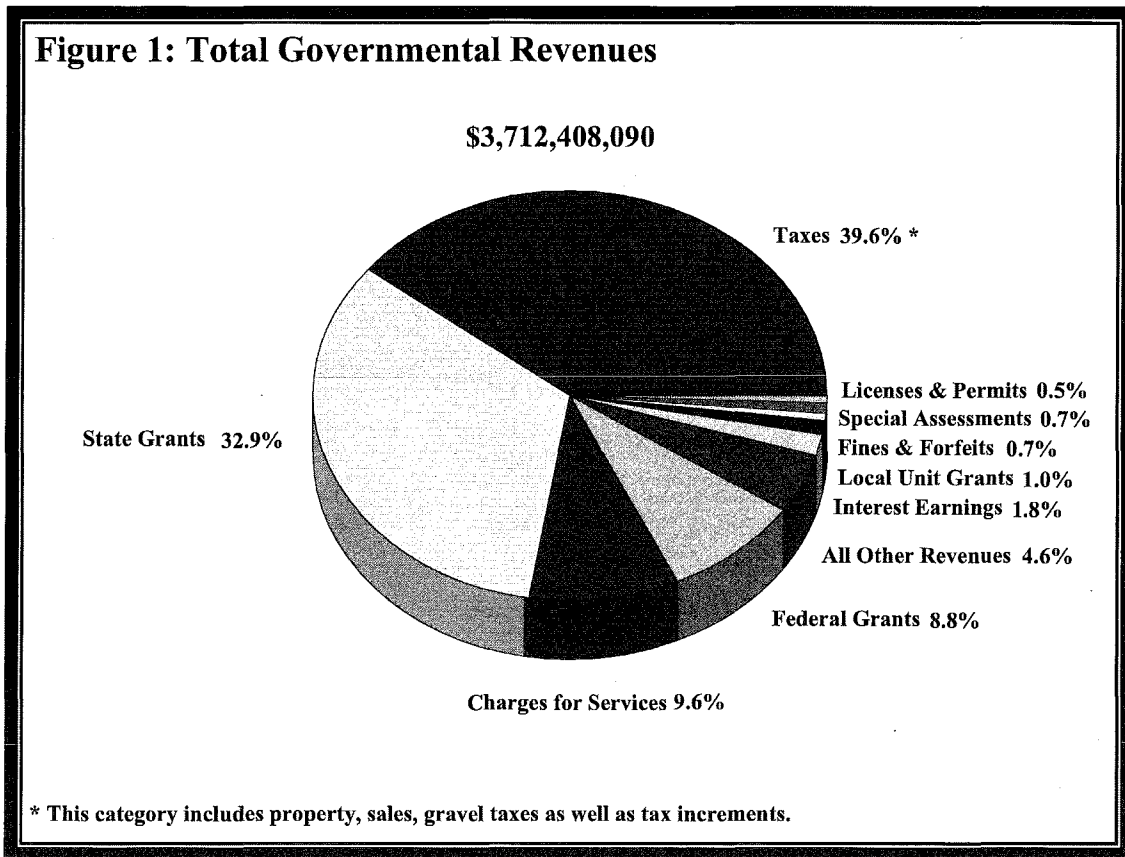
# Overview

## Total Governmental Revenues

In 1999, Minnesota counties raised total governmental revenues of \$3.71 billion to finance county services. This represents an increase of 4.0 percent over the amount raised in 1998.

The funding sources for counties generally vary only slightly from year to year. Over time, there have been some shifts in the composition of revenues. The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues. However, since 1995, state intergovernmental revenue as a share of total revenues has steadily risen. In 1995, state intergovernmental revenue accounted for 28.2 percent of total revenues compared to 32.9 percent in 1999. Part of the increased share for state intergovernmental revenues is the result of an accounting change. Certain federal human services grants were reclassified as state human services grants. As a result, there has been a corresponding decrease in the share of total revenues derived from federal grants. To further examine five-year trends in revenues, refer to Table 1.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 1.

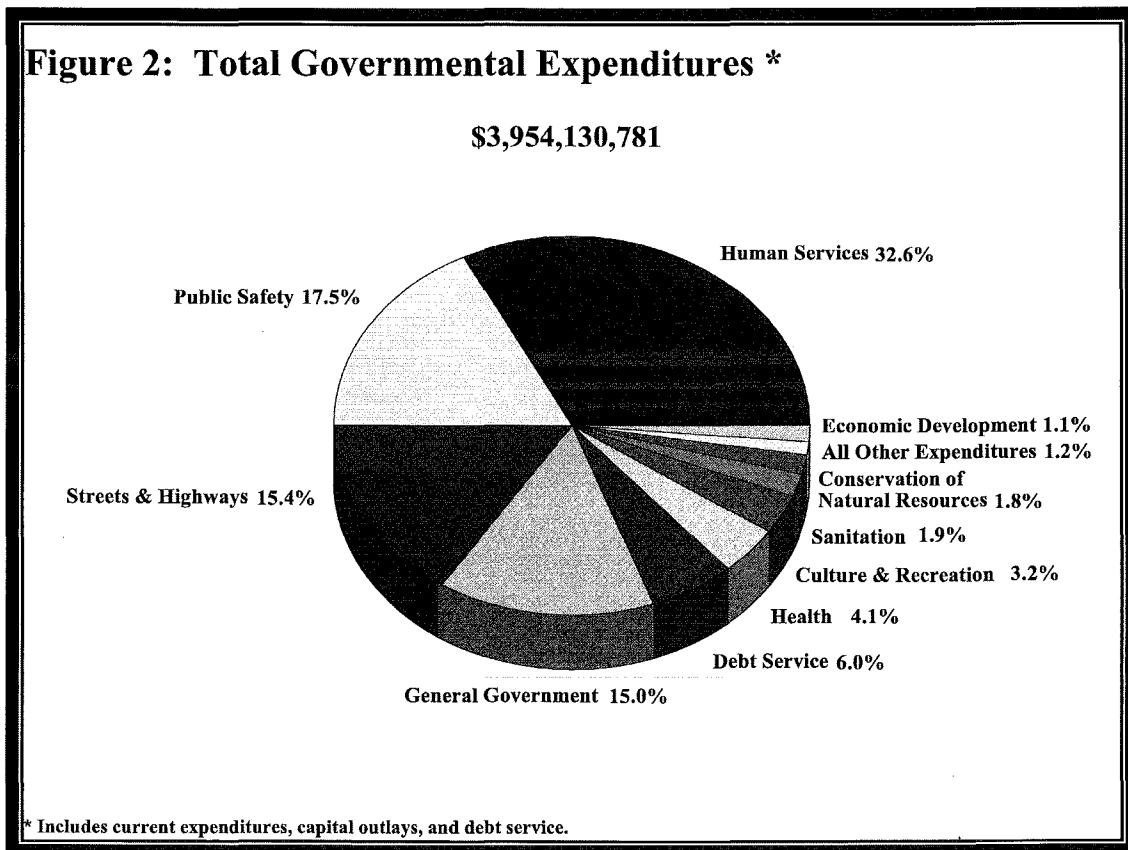


## Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. The Governmental Funds are made up of the General, Special Revenue, Capital Projects, and Debt Service Funds. In 1999, Minnesota counties expended \$3.95 billion from Governmental Funds to provide county services. This represents an increase of 7.0 percent over 1998 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of counties change over time, the relative shares of total spending shift to reflect these new priorities. From 1995 to 1999, public safety and debt service expenditures steadily increased their proportion of county governmental expenditures. Conversely, the expenditure categories of general government, human services, and streets and highways accounted for a smaller proportion of total governmental expenditures. To examine these and other changes over the five-year period, refer to Table 1.

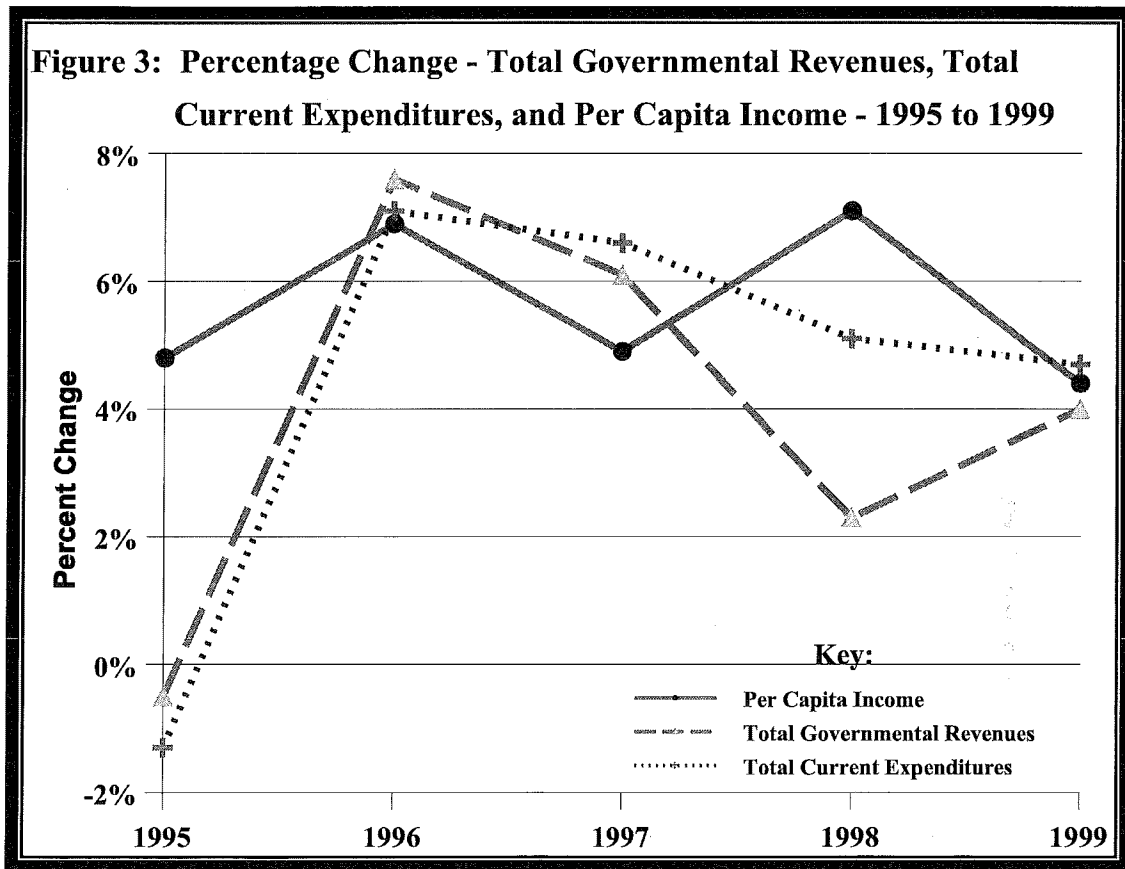
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



## Growth in Government

During the five-year period of 1995 to 1999, total governmental revenues and total current expenditures increased every year except 1995.<sup>1</sup> The rate at which they changed varied from a negative 1.3 percent to 7.6 percent. To place this growth in perspective, Figure 3 below includes a trend line for the growth in per capita personal income for Minnesotans.<sup>2</sup> Per capita income is an indicator of the ability of citizens to pay for governmental spending. When expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

Figure 3 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Total current expenditures grew faster than per capita income for three of the five years. Per capita income grew faster than total revenues for three of the five years.



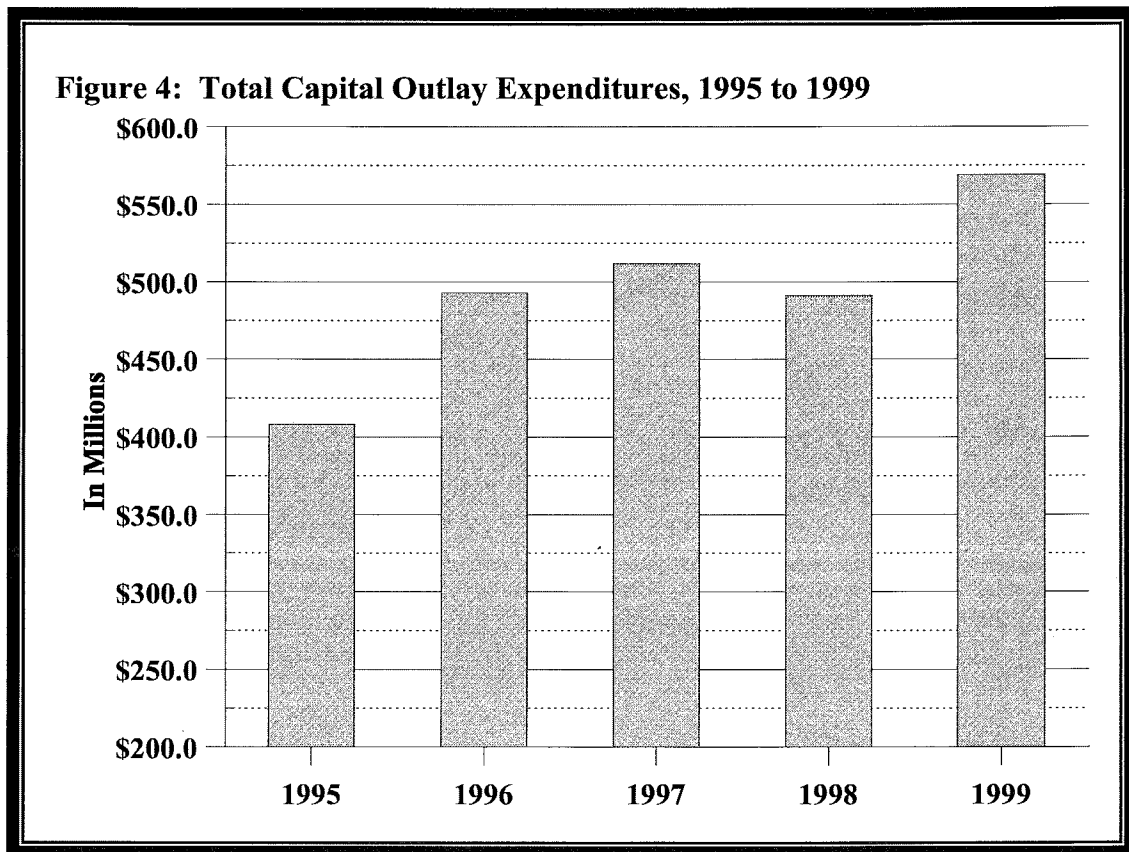
<sup>1</sup> The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

<sup>2</sup> Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

## Capital Outlays

Counties expended \$569.0 million on capital investments in 1999. This represents an increase of 15.8 percent over the level expended in 1998. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include: the need for infrastructure improvements; public safety concerns; demands for public meeting places and facilities; the need to replace aging infrastructure; and damage to public facilities caused by fire, floods, and storms.

Figure 4 illustrates the trend in capital spending for the years 1995 through 1999.

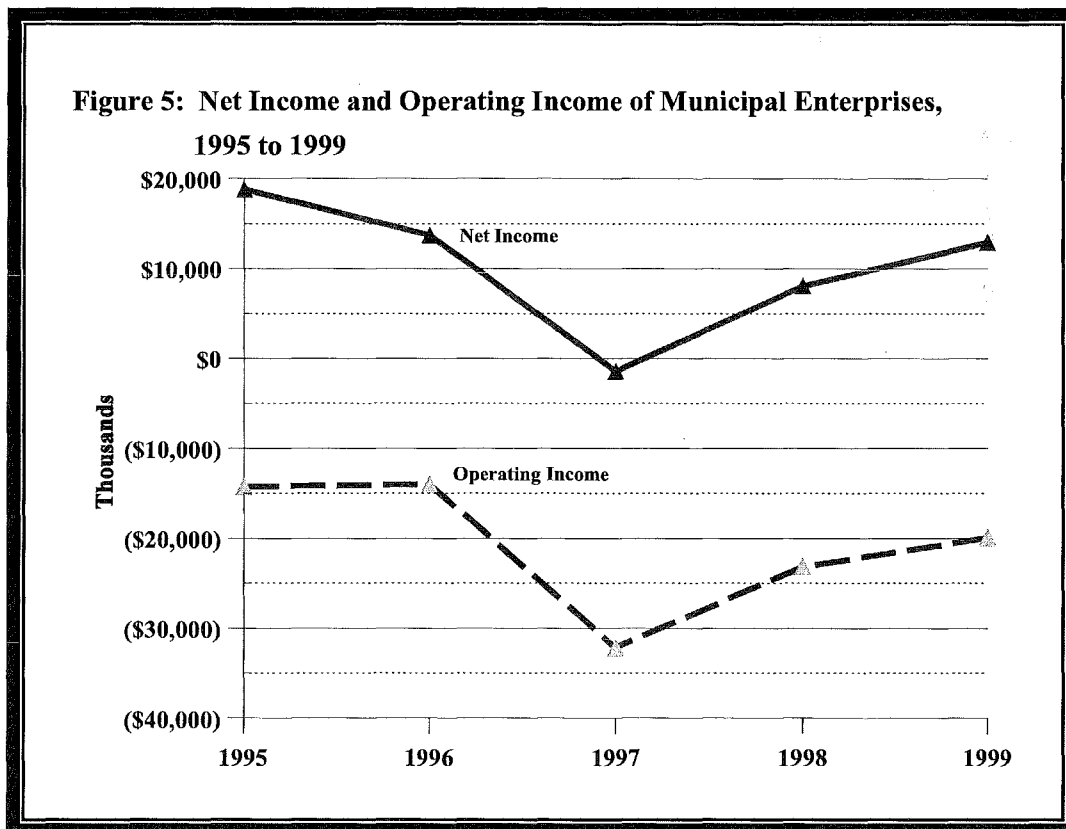


## Public Service Enterprises

In addition to Governmental Funds, many counties establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise Fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by counties include hospitals, nursing homes, nursing services, and solid waste. Other enterprises include recreation facilities, housing, and economic development.

Public service enterprises provide a good or service for a charge. Most enterprises are designed to recoup the costs of providing the service through charges to the user. Many county enterprises, however, do not recoup all the costs of the service and need to supplement the operating revenues with transfers from other funds and non-operating revenues such as taxes and intergovernmental revenues. In 1999, the operating losses of county enterprises totaled \$19.9 million. Counties provided transfers and non-operating revenues of \$43.8 million to cover operating losses in county enterprises. After the inclusion of non-operating revenues, county enterprises posted a net income of \$13.0 million in 1999. Tables 4 through 8 provide detailed financial information on Enterprise Fund operations.

Figure 5 examines the five-year trend in the operating income and net income or loss of municipal enterprises. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues to county enterprises.

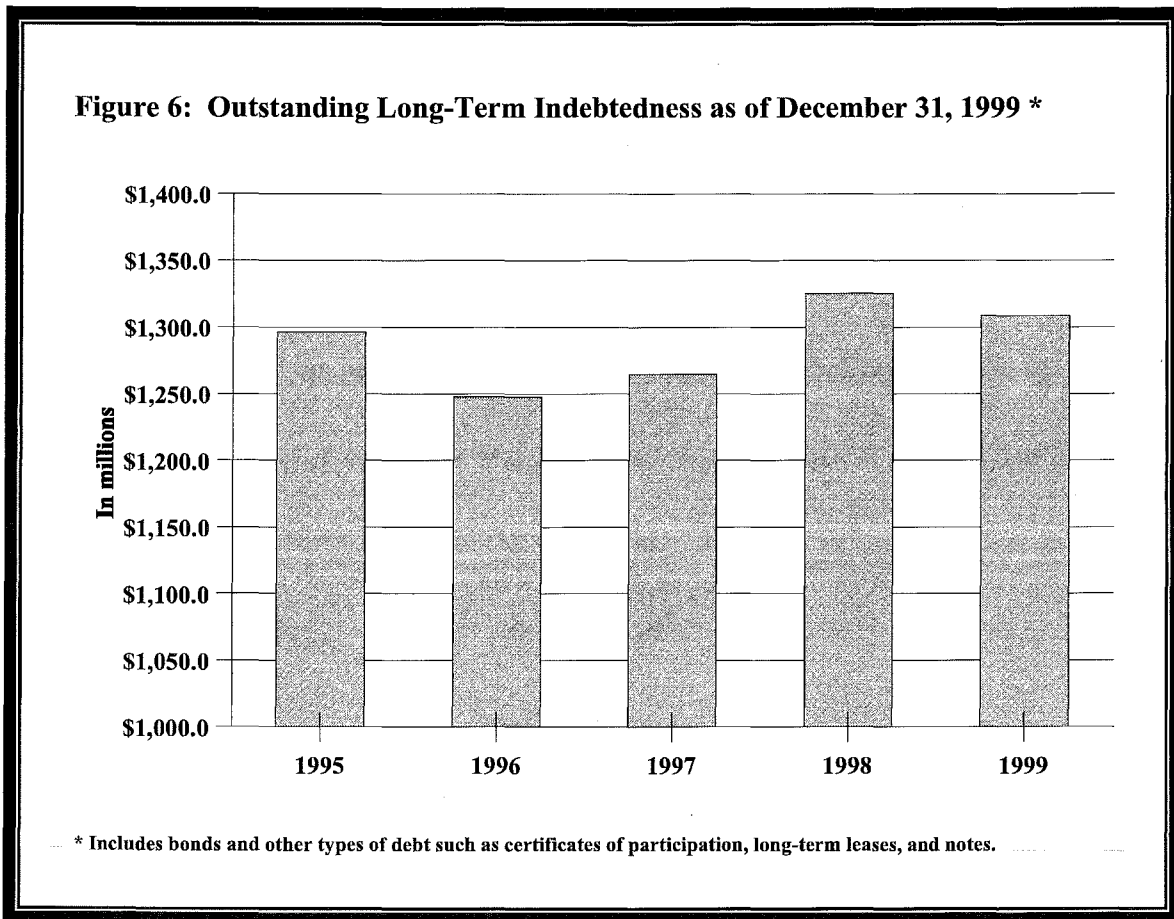


## Outstanding Long-Term Indebtedness

Counties incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Counties may only borrow to finance capital projects and purchases. They are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a county's expenditures because counties must make principal and interest payments to service the debt.

Counties reported a total of \$1.31 billion in outstanding long-term debt at the end of 1999. The most common type of long-term debt is bonds. At the close of the 1999 fiscal year, counties had \$1.06 billion in outstanding bonds and \$253.2 million in other long-term debt. This represented a decrease in long-term debt of 1.3 percent from 1998. Table 9 details outstanding debt by individual county.

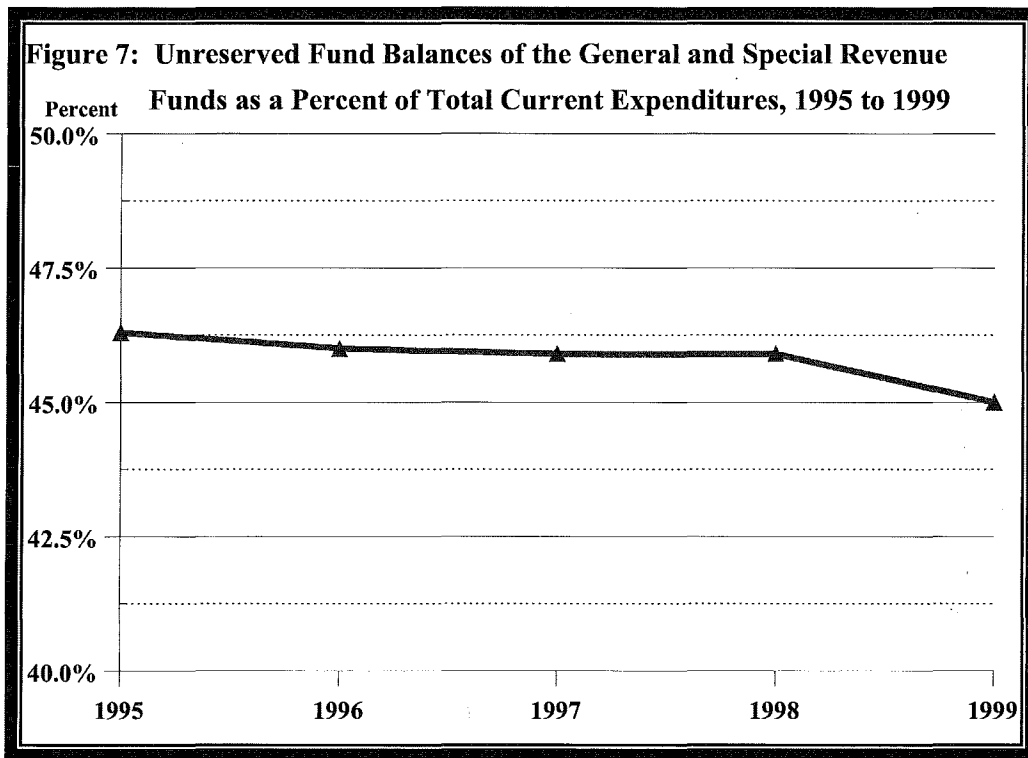
Figure 6 shows the five-year trend of outstanding long-term debt for Minnesota counties.



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

Counties maintain cash reserves for several reasons. Counties should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.42 billion in 1999.<sup>3</sup> This represents an increase of 2.6 percent over the level in 1998.

Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 45.0 percent in 1999. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 22.2 percent to 143.4 percent. Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



<sup>3</sup> Although this section discusses only two types of fund balances, Minnesota counties actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment.

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# GOVERNMENTAL TABLES

**Table 1**  
**Summary of Revenues and Expenditures**  
**5-Year Change**  
**For the Years Ended December 31, 1995 through 1999**

	1995		1996		1997		1998		1999		1998/1999 % Increase [Decrease]	5-Year Change
Population (1999 Estimate) [*]	4,626,514		4,682,748		4,735,830		4,782,264		4,838,398			
Net Taxable Tax Capacity	3,080,442,998		3,270,206,603		3,496,965,884		3,401,524,623		3,375,834,603			
1998 Net Tax Levy (Collectible in 1999)	1,110,263,250		1,158,011,791		1,204,601,176		1,250,578,521		1,308,852,113			
<b>REVENUES</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>		
Taxes	1,219,557,842	39.9%	1,279,091,203	38.9%	1,339,136,552	38.4%	1,398,068,522	39.2%	1,468,569,966	39.6%	5.0%	20.4%
Special Assessments	19,799,459	0.6%	21,893,879	0.7%	24,219,168	0.7%	26,612,112	0.7%	25,113,461	0.7%	-5.6%	26.8%
Licenses and Permits	13,025,820	0.4%	14,154,643	0.4%	15,020,289	0.4%	16,265,881	0.5%	18,016,649	0.5%	10.8%	38.3%
Intergovernmental Revenues												
Federal Grants												
Highways	31,579,582	1.0%	55,781,812	1.7%	25,657,058	0.7%	10,901,800	0.3%	20,715,556	0.6%	90.0%	-34.4%
Human Services	294,374,729	9.6%	300,489,397	9.1%	247,505,161	7.1%	194,818,102	5.5%	216,459,252	5.8%	11.1%	-26.5%
Disaster	---	---	4,249,279	0.1%	32,583,517	0.9%	11,309,261	0.3%	7,114,262	0.2%	-37.1%	---
All Other	52,540,737	1.7%	43,206,568	1.3%	55,025,434	1.6%	84,713,425	2.4%	82,812,590	2.2%	-2.2%	57.6%
Total Federal Grants	378,495,048	12.4%	403,727,056	12.3%	360,771,170	10.3%	301,742,588	8.5%	327,101,660	8.8%	8.4%	-13.6%
State Grants												
HACA	195,648,709	6.4%	182,541,986	5.6%	186,409,166	5.3%	194,076,301	5.4%	197,327,756	5.3%	1.7%	0.9%
Manufactured Home HACA	1,602,812	0.1%	1,563,036	0.0%	1,625,873	0.0%	1,819,146	0.1%	2,075,054	0.1%	14.1%	29.5%
Local Performance Aid	---	---	---	---	4,497,655	0.1%	6,758,400	0.2%	5,094,214	0.1%	50.3%	---
Attached Machinery Aid	2,337,518	0.1%	2,381,787	0.1%	2,388,282	0.1%	2,381,787	0.1%	2,381,787	0.1%	---	1.9%
Disparity Reduction Aid	15,614,314	0.5%	15,645,995	0.5%	15,804,338	0.5%	14,364,514	0.4%	13,642,670	0.4%	-5.0%	-12.6%
Highways	280,724,805	9.2%	327,700,079	10.0%	314,958,516	9.0%	319,256,359	8.9%	343,358,589	9.2%	7.5%	22.3%
Human Services	221,363,611	7.2%	275,548,377	8.4%	269,000,940	7.7%	388,250,933	10.9%	423,260,305	11.4%	9.0%	91.2%
Criminal Justice Aid	---	---	10,925,621	0.3%	12,406,645	0.4%	13,153,354	0.4%	14,286,794	0.4%	8.6%	---
PERA Aid	---	---	---	---	451,392	0.0%	4,516,097	0.1%	4,559,225	0.1%	1.0%	---
Police Aid	---	---	1,909,566	0.1%	2,652,907	0.1%	4,056,729	0.1%	5,311,731	0.1%	30.9%	---
All Other	145,025,480	4.7%	158,323,670	4.8%	180,397,448	5.2%	195,828,028	5.5%	209,306,311	5.6%	6.9%	44.3%
Total State Grants	862,317,249	28.2%	976,540,117	29.7%	990,593,162	28.4%	1,144,461,648	32.1%	1,220,604,436	32.9%	6.7%	41.5%
Local Units Grants	25,282,354	0.8%	24,400,651	0.7%	31,250,086	0.9%	31,551,520	0.9%	36,324,133	1.0%	15.1%	43.7%
<b>Total Intergovernmental Revenues</b>	<b>1,266,094,651</b>	<b>41.4%</b>	<b>1,404,667,824</b>	<b>42.7%</b>	<b>1,382,614,418</b>	<b>39.6%</b>	<b>1,477,755,756</b>	<b>41.4%</b>	<b>1,584,030,229</b>	<b>42.7%</b>	<b>7.2%</b>	<b>25.1%</b>
Charges for Services	236,491,676	7.7%	262,061,195	8.0%	342,736,671	9.8%	315,932,687	8.9%	354,659,618	9.6%	12.3%	50.0%
Fines and Forfeits	20,325,395	0.7%	20,927,004	0.6%	22,992,324	0.7%	24,893,772	0.7%	27,057,529	0.7%	8.7%	33.1%
Interest Earnings	123,225,135	4.0%	123,410,740	3.8%	164,477,943	4.7%	145,919,399	4.1%	65,144,053	1.8%	-55.4%	-47.1%
All Other Revenues	157,545,052	5.2%	161,280,473	4.9%	198,089,671	5.7%	162,738,107	4.6%	169,816,585	4.6%	4.3%	7.8%
<b>Total Revenues</b>	<b>3,056,065,030</b>	<b>100.0%</b>	<b>3,287,486,961</b>	<b>100.0%</b>	<b>3,489,287,036</b>	<b>100.0%</b>	<b>3,568,186,236</b>	<b>100.0%</b>	<b>3,712,408,090</b>	<b>100.0%</b>	<b>4.0%</b>	<b>21.5%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonds Issued	68,239,500		55,286,541		140,329,774		187,983,870		154,189,290			
Other Long-term Debt	15,286,323		27,517,408		45,438,585		22,247,172		31,136,660			
<b>Total Borrowing</b>	<b>83,525,823</b>		<b>82,803,949</b>		<b>185,768,359</b>		<b>210,231,042</b>		<b>185,325,950</b>			
Other Sources	392,388		933,117		3,559,259		1,039,120		3,141,366			
Transfers From - Enterprise Funds	661,879		1,020,365		450,614		1,559,455		3,484,565			
- Governmental Funds	59,063,332		76,838,142		120,396,829		148,717,485		136,833,297			
<b>Total Revenues and Other Sources</b>	<b>3,199,708,452</b>		<b>3,449,082,534</b>		<b>3,799,462,097</b>		<b>3,929,733,338</b>		<b>4,041,193,268</b>			

Note: [\*] The population estimates are provided by the State Demographer.

EXPENDITURES	1995		1996		1997		1998		1999		1998/1999	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	432,323,344	14.1%	456,419,322	13.8%	482,388,917	13.7%	537,488,974	14.5%	540,152,167	13.7%	0.5%	24.9%
- Capital Outlay	47,024,301	1.5%	70,135,195	2.1%	105,435,493	3.0%	75,050,953	2.0%	53,035,079	1.3%	-29.3%	12.8%
<b>Total General Government</b>	<b>479,347,645</b>	<b>15.7%</b>	<b>526,554,517</b>	<b>15.9%</b>	<b>587,824,410</b>	<b>16.7%</b>	<b>612,539,927</b>	<b>16.6%</b>	<b>593,187,246</b>	<b>15.0%</b>	<b>-3.2%</b>	<b>23.7%</b>
Public Safety - Sheriff	176,568,088	5.8%	189,596,292	5.7%	247,322,267	7.0%	228,807,070	6.2%	244,968,235	6.2%	7.1%	38.7%
- Corrections	199,477,204	6.5%	215,090,412	6.5%	195,550,308	5.6%	255,228,573	6.9%	274,521,702	6.9%	7.6%	37.6%
- All Other	72,127,036	2.4%	78,184,423	2.4%	84,736,349	2.4%	94,824,208	2.6%	96,422,890	2.4%	1.7%	33.7%
- Capital Outlay	29,796,271	1.0%	29,651,217	0.9%	52,782,029	1.5%	64,423,361	1.7%	77,553,491	2.0%	20.4%	160.3%
<b>Total Public Safety</b>	<b>477,968,599</b>	<b>15.6%</b>	<b>512,522,344</b>	<b>15.4%</b>	<b>580,390,953</b>	<b>16.5%</b>	<b>643,283,212</b>	<b>17.4%</b>	<b>693,466,318</b>	<b>17.5%</b>	<b>7.8%</b>	<b>45.1%</b>
Streets and Highways - Administration	29,094,945	1.0%	27,424,200	0.8%	28,369,209	0.8%	29,087,322	0.8%	33,047,133	0.8%	13.6%	13.6%
- Maintenance	189,779,318	6.2%	210,257,880	6.3%	248,638,312	7.1%	226,340,683	6.1%	229,119,751	5.8%	1.2%	20.7%
- Capital Outlay	301,132,228	9.8%	359,177,634	10.8%	302,912,919	8.6%	305,369,052	8.3%	347,122,968	8.8%	13.7%	15.3%
<b>Total Streets and Highways</b>	<b>520,006,491</b>	<b>17.0%</b>	<b>596,859,714</b>	<b>18.0%</b>	<b>579,920,440</b>	<b>16.5%</b>	<b>560,797,057</b>	<b>15.2%</b>	<b>609,289,852</b>	<b>15.4%</b>	<b>8.6%</b>	<b>17.2%</b>
Sanitation - Current Expenditures	48,526,968	1.6%	51,787,608	1.6%	61,761,519	1.8%	61,172,389	1.7%	58,596,300	1.5%	-4.2%	20.7%
- Capital Outlay	1,819,272	0.1%	658,030	0.0%	538,387	0.0%	365,633	0.0%	16,716,689	0.4%	***	818.9%
<b>Total Sanitation</b>	<b>50,346,240</b>	<b>1.6%</b>	<b>52,445,638</b>	<b>1.6%</b>	<b>62,299,906</b>	<b>1.8%</b>	<b>61,538,022</b>	<b>1.7%</b>	<b>75,312,989</b>	<b>1.9%</b>	<b>22.4%</b>	<b>49.6%</b>
Human Services - Income Maintenance	284,233,963	9.3%	344,441,010	10.4%	323,124,968	9.2%	243,255,550	6.6%	403,645,773	10.2%	65.9%	42.0%
- Social Services	511,393,996	16.7%	526,675,556	15.9%	540,310,887	15.4%	612,098,523	16.6%	819,462,005	20.7%	33.9%	60.2%
- All Other	246,499,960	8.1%	261,803,418	7.9%	301,481,151	8.6%	339,680,261	9.2%	513,87,864	1.3%	-84.9%	-79.2%
- Capital Outlay	8,671,392	0.3%	7,010,036	0.2%	6,939,512	0.2%	7,127,161	0.2%	16,228,889	0.4%	127.7%	87.2%
<b>Total Human Services</b>	<b>1,050,799,311</b>	<b>34.3%</b>	<b>1,139,930,020</b>	<b>34.4%</b>	<b>1,171,856,518</b>	<b>33.3%</b>	<b>1,202,161,495</b>	<b>32.5%</b>	<b>1,290,724,531</b>	<b>32.6%</b>	<b>7.4%</b>	<b>22.8%</b>
Health - Current Expenditures	120,362,117	3.9%	125,930,244	3.8%	141,061,196	4.0%	156,248,888	4.2%	159,062,477	4.0%	1.8%	32.2%
- Capital Outlay	5,960,306	0.2%	7,149,355	0.2%	14,938,248	0.4%	6,559,082	0.2%	2,785,309	0.1%	-57.5%	-53.3%
<b>Total Health</b>	<b>126,322,423</b>	<b>4.1%</b>	<b>133,079,599</b>	<b>4.0%</b>	<b>155,999,444</b>	<b>4.4%</b>	<b>162,807,970</b>	<b>4.4%</b>	<b>161,847,786</b>	<b>4.1%</b>	<b>-0.6%</b>	<b>28.1%</b>
Culture and Recreation												
Libraries - Current Expenditures	51,982,204	1.7%	55,141,172	1.7%	58,840,382	1.7%	61,344,058	1.7%	63,881,689	1.6%	4.1%	22.9%
- Capital Outlay	8,768,543	0.3%	7,686,480	0.2%	7,288,443	0.2%	7,890,497	0.2%	14,114,632	0.4%	78.9%	61.0%
Parks and Recreation - Current Expenditures	31,979,418	1.0%	34,938,680	1.1%	34,363,622	1.0%	37,917,313	1.0%	43,014,762	1.1%	13.4%	34.5%
- Capital Outlay	1,973,108	0.1%	7,442,126	0.2%	7,163,498	0.2%	2,660,664	0.1%	6,443,199	0.2%	142.2%	226.6%
<b>Total Culture and Recreation</b>	<b>94,703,273</b>	<b>3.1%</b>	<b>105,208,458</b>	<b>3.2%</b>	<b>107,655,945</b>	<b>3.1%</b>	<b>109,812,532</b>	<b>3.0%</b>	<b>127,454,282</b>	<b>3.2%</b>	<b>16.1%</b>	<b>34.6%</b>
Conservation of Natural Resources - Current Expenditures	51,644,075	1.7%	54,789,030	1.7%	61,592,846	1.8%	65,810,314	1.8%	68,479,093	1.7%	4.1%	32.6%
- Capital Outlay	124,555	0.0%	720,138	0.0%	309,772	0.0%	810,761	0.0%	3,353,698	0.1%	313.6%	***
<b>Total Conservation of Natural Resources</b>	<b>51,768,630</b>	<b>1.7%</b>	<b>55,509,168</b>	<b>1.7%</b>	<b>61,902,618</b>	<b>1.8%</b>	<b>66,621,075</b>	<b>1.8%</b>	<b>71,832,791</b>	<b>1.8%</b>	<b>7.8%</b>	<b>38.8%</b>
Economic Development - Current Expenditures	37,905,935	1.2%	32,271,541	1.0%	31,375,190	0.9%	36,851,364	1.0%	39,195,052	1.0%	6.4%	3.4%
- Capital Outlay	66,557	0.0%	912,508	0.0%	7,419,503	0.2%	15,815,138	0.4%	5,274,370	0.1%	-66.6%	***
<b>Total Economic Development</b>	<b>37,972,492</b>	<b>1.2%</b>	<b>33,184,049</b>	<b>1.0%</b>	<b>38,794,693</b>	<b>1.1%</b>	<b>52,666,502</b>	<b>1.4%</b>	<b>44,469,422</b>	<b>1.1%</b>	<b>-15.6%</b>	<b>17.1%</b>
All Other - Current Expenditures	22,755,037	0.7%	18,761,662	0.6%	19,943,090	0.6%	20,231,885	0.5%	22,067,356	0.6%	9.1%	-3.0%
- Capital Outlay	2,622,041	0.1%	2,543,205	0.1%	6,053,771	0.2%	5,252,085	0.1%	26,330,658	0.7%	401.3%	904.2%
<b>Total All Other</b>	<b>25,377,078</b>	<b>0.8%</b>	<b>21,304,867</b>	<b>0.6%</b>	<b>25,996,861</b>	<b>0.7%</b>	<b>25,483,970</b>	<b>0.7%</b>	<b>48,398,014</b>	<b>1.2%</b>	<b>89.9%</b>	<b>90.7%</b>
Debt Service - Principal Paid on Bonds	73,389,929	2.4%	71,105,799	2.1%	70,956,888	2.0%	109,464,856	3.0%	167,070,050	4.2%	52.6%	127.6%
- Other Long-term Debt	19,223,185	0.6%	19,270,201	0.6%	18,604,876	0.5%	19,218,512	0.5%	19,459,776	0.5%	1.3%	1.2%
- Interest and Fiscal Charges	53,044,422	1.7%	50,349,405	1.5%	51,949,255	1.5%	70,185,945	1.9%	51,617,724	1.3%	-26.5%	-2.7%
<b>Total Current Expenditures</b>	<b>2,506,653,608</b>	<b>81.9%</b>	<b>2,683,512,450</b>	<b>80.9%</b>	<b>2,860,860,213</b>	<b>81.4%</b>	<b>3,006,387,375</b>	<b>81.3%</b>	<b>3,147,024,249</b>	<b>79.6%</b>	<b>4.7%</b>	<b>25.5%</b>
<b>Total Capital Outlay</b>	<b>407,958,574</b>	<b>13.3%</b>	<b>493,085,924</b>	<b>14.9%</b>	<b>511,781,575</b>	<b>14.6%</b>	<b>491,324,387</b>	<b>13.3%</b>	<b>568,958,982</b>	<b>14.4%</b>	<b>15.8%</b>	<b>39.5%</b>
<b>Total Debt Service</b>	<b>145,657,536</b>	<b>4.8%</b>	<b>140,725,405</b>	<b>4.2%</b>	<b>141,511,019</b>	<b>4.0%</b>	<b>198,869,313</b>	<b>5.4%</b>	<b>238,147,550</b>	<b>6.0%</b>	<b>19.8%</b>	<b>63.5%</b>
<b>Total Expenditures</b>	<b>3,060,269,718</b>	<b>100.0%</b>	<b>3,317,323,779</b>	<b>100.0%</b>	<b>3,514,152,807</b>	<b>100.0%</b>	<b>3,696,581,075</b>	<b>100.0%</b>	<b>3,954,130,781</b>	<b>100.0%</b>	<b>7.0%</b>	<b>29.2%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	---		2,380,528		9,325,000		10,685,434		---			
Other Uses	---		46,435		14,710		26,634		---			
Transfers To - Enterprise Funds	3,154,973		2,249,881		1,910,522		1,772,064		4,569,614			
- Governmental Funds	59,063,332		76,838,142		120,396,829		148,717,485		136,833,297			
<b>Total Expenditures and Other Uses</b>	<b>3,122,488,023</b>		<b>3,398,838,765</b>		<b>3,645,799,868</b>		<b>3,857,782,692</b>		<b>4,095,533,692</b>			

\*\*\* Percent change is greater than 1,000%.

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**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population ( 1999 Estimate)	14,235	297,776	29,779	38,644	35,110	5,794	55,877
Net Taxable Tax Capacity	10,000,246	184,752,960	15,825,380	13,710,523	15,819,722	3,167,809	34,830,511
1998 Tax Levy (Payable 1999)	5,705,034	48,824,584	9,722,333	10,200,918	9,262,917	1,868,239	14,342,382
<b>REVENUES</b>							
Taxes	6,106,427	62,511,991	10,229,497	11,279,077	9,502,697	1,962,787	14,673,961
Special Assessments	---	---	518,826	1,299,476	456,368	124,268	884,780
Licenses and Permits	87,928	406,641	246,179	170,817	117,705	18,057	209,064
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	22,916	---	---	---	9,234
Human Services	661,717	8,584,347	1,810,434	2,727,791	884,951	192,962	2,079,544
Disaster	13,505	97,262	32,579	16,731	5,146	14,433	8,262
All Other	613,049	5,285,555	279,707	683,800	114,486	64,226	83,453
Total Federal Grants	1,288,271	13,967,164	2,145,636	3,428,322	1,004,583	271,621	2,180,493
State Grants							
HACA	1,433,359	12,079,638	1,038,467	201,123	1,046,090	650,155	2,084,687
Manufactured Home HACA	12,094	288,142	28,348	58,724	40,039	2,493	41,167
Local Performance Aid	---	335,114	34,503	44,153	39,977	6,943	64,895
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	12,578	---	5,283	470	9,178	104,551	86,291
Highways	3,239,076	5,069,632	4,211,319	4,544,876	2,065,576	2,204,723	7,347,088
Human Services	1,820,691	26,975,792	3,160,794	7,227,353	2,583,320	829,395	6,164,714
Criminal Justice Aid	---	1,773,935	---	251,616	146,574	---	350,348
PERA Aid	---	406,581	---	54,266	37,904	---	72,319
Police Aid	---	497,495	---	111,387	89,468	---	95,821
All Other	785,723	10,516,951	1,227,350	1,324,165	720,330	265,041	1,848,305
Total State Grants	7,303,521	58,033,379	9,706,064	13,818,133	6,778,456	4,063,301	18,220,952
Local Units Grants	11,750	8,064,825	---	---	94,706	3,180	---
<b>Total Intergovernmental Revenues</b>	<b>8,603,542</b>	<b>80,065,368</b>	<b>11,851,700</b>	<b>17,246,455</b>	<b>7,877,745</b>	<b>4,338,102</b>	<b>20,401,445</b>
Charges for Services	863,536	25,149,773	2,122,486	1,869,163	1,480,157	252,315	4,978,094
Fines and Forfeits	252,601	1,529,618	357,700	352,216	204,014	491	417,859
Interest Earnings	1,040,787	3,172,808	107,802	759,785	683,883	271,712	748,651
All Other Revenues	1,511,358	8,008,393	1,109,321	3,038,046	694,464	150,713	1,238,098
<b>Total Revenues</b>	<b>18,466,179</b>	<b>180,844,592</b>	<b>26,543,511</b>	<b>36,015,035</b>	<b>21,017,033</b>	<b>7,118,445</b>	<b>43,551,952</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	4,539,150	10,810,000	495,000	---	---	---	417,622
Other Long-term Debt	86,000	2,130,000	468,500	39,428	1,015,000	---	758,884
<b>Total Borrowing</b>	<b>4,625,150</b>	<b>12,940,000</b>	<b>963,500</b>	<b>39,428</b>	<b>1,015,000</b>	<b>---</b>	<b>1,176,506</b>
Other Sources	---	---	---	1,823,535	---	---	---
Transfers From - Enterprise Funds	---	2,489,124	---	---	---	---	---
- Governmental Funds	208,787	9,309,802	---	507,554	1,303,988	3,903	3,280,359
<b>Total Revenues and Other Sources</b>	<b>23,300,116</b>	<b>205,583,518</b>	<b>27,507,011</b>	<b>38,385,552</b>	<b>23,336,021</b>	<b>7,122,348</b>	<b>48,008,817</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,295,635	28,092,162	3,756,230	4,022,954	3,689,203	848,217	5,239,437
	- Capital Outlay	---	1,073,439	---	---	---	---	---
	<b>Total General Government</b>	<b>3,295,635</b>	<b>29,165,601</b>	<b>3,756,230</b>	<b>4,022,954</b>	<b>3,689,203</b>	<b>848,217</b>	<b>5,239,437</b>
Public Safety	- Sheriff	1,332,332	15,736,811	2,289,839	2,561,939	1,879,694	531,581	1,864,399
	- Corrections	1,233,313	15,610,002	1,292,181	1,737,605	2,148,824	32,759	2,170,254
	- All Other	51,581	474,903	52,693	37,749	18,812	14,131	26,647
	- Capital Outlay	---	5,120,028	---	---	46,920	---	---
	<b>Total Public Safety</b>	<b>2,617,226</b>	<b>36,941,744</b>	<b>3,634,713</b>	<b>4,337,293</b>	<b>4,094,250</b>	<b>578,471</b>	<b>4,061,300</b>
Streets and Highways	- Administration	404,869	1,475,537	264,813	206,450	186,229	206,786	286,303
	- Maintenance	2,778,346	5,677,640	2,651,004	2,748,206	1,764,075	1,062,671	3,345,033
	- Construction	2,002,797	18,734,254	3,441,145	2,618,054	2,461,667	1,816,663	5,122,321
	- Other Capital Outlay	---	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>5,186,012</b>	<b>25,887,431</b>	<b>6,356,962</b>	<b>5,572,710</b>	<b>4,411,971</b>	<b>3,086,120</b>	<b>8,753,657</b>
Sanitation	- Current Expenditures	356,059	5,105,812	1,250,394	2,239,830	184,668	196,402	1,215,472
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>356,059</b>	<b>5,105,812</b>	<b>1,250,394</b>	<b>2,239,830</b>	<b>184,668</b>	<b>196,402</b>	<b>1,215,472</b>
Human Services	- Income Maintenance	1,155,265	16,383,487	1,734,571	3,193,831	1,734,764	408,221	2,923,917
	- Social Services	2,987,909	38,137,188	6,746,335	10,942,050	4,653,367	964,172	9,240,673
	- All Other	49,691	3,140,276	192,072	273,526	---	82,502	---
	- Capital Outlay	---	300,948	---	---	---	---	---
	<b>Total Human Services</b>	<b>4,192,865</b>	<b>57,961,899</b>	<b>8,672,978</b>	<b>14,409,407</b>	<b>6,388,131</b>	<b>1,454,895</b>	<b>12,164,590</b>
Health	- Current Expenditures	622,690	5,320,320	195,994	89,727	610,675	67,865	799,989
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>622,690</b>	<b>5,320,320</b>	<b>195,994</b>	<b>89,727</b>	<b>610,675</b>	<b>67,865</b>	<b>799,989</b>
Culture and Recreation	- Current Expenditures	122,296	5,719,442	114,986	87,298	285,893	41,600	334,322
	- Capital Outlay	---	2,287,605	---	---	---	---	---
Parks and Recreation	- Current Expenditures	254,172	5,584,999	277,668	357,702	91,668	63,814	423,265
	- Capital Outlay	---	3,013	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>376,468</b>	<b>13,595,059</b>	<b>392,654</b>	<b>445,000</b>	<b>377,561</b>	<b>105,414</b>	<b>757,587</b>
Conservation of Natural Resources	- Current Expenditures	1,345,458	629,638	765,103	1,147,258	210,746	279,544	1,632,645
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>1,345,458</b>	<b>629,638</b>	<b>765,103</b>	<b>1,147,258</b>	<b>210,746</b>	<b>279,544</b>	<b>1,632,645</b>
Economic Development	- Current Expenditures	48,929	6,379,610	222,673	140,044	107,141	9,414	348,071
	- Capital Outlay	---	3,734,095	---	---	---	---	---
	<b>Total Economic Development</b>	<b>48,929</b>	<b>10,113,705</b>	<b>222,673</b>	<b>140,044</b>	<b>107,141</b>	<b>9,414</b>	<b>348,071</b>
All Other	- Current Expenditures	---	680,835	323,495	986,984	---	77,400	---
	- Capital Outlay	564,319	---	---	---	---	---	3,567,518
	<b>Total All Other</b>	<b>564,319</b>	<b>680,835</b>	<b>323,495</b>	<b>986,984</b>	<b>---</b>	<b>77,400</b>	<b>3,567,518</b>
Debt Service	- Principal Paid on Bonds	---	28,390,000	1,465,000	1,267,500	440,000	20,000	1,230,000
	- Other Long-term Debt	---	1,479,266	130,154	13,821	430,439	---	775,991
	- Interest and Fiscal Charges	230,922	5,772,094	184,441	473,282	819,457	10,711	248,115
	<b>Total Current Expenditures</b>	<b>16,038,545</b>	<b>154,148,662</b>	<b>22,130,051</b>	<b>30,773,153</b>	<b>17,565,759</b>	<b>4,887,079</b>	<b>29,850,427</b>
	<b>Total Capital Outlay</b>	<b>2,567,116</b>	<b>31,253,382</b>	<b>3,441,145</b>	<b>2,618,054</b>	<b>2,508,587</b>	<b>1,816,663</b>	<b>8,689,839</b>
	<b>Total Debt Service</b>	<b>230,922</b>	<b>35,641,360</b>	<b>1,779,595</b>	<b>1,754,603</b>	<b>1,689,896</b>	<b>30,711</b>	<b>2,254,106</b>
	<b>Total Expenditures</b>	<b>18,836,583</b>	<b>221,043,404</b>	<b>27,350,791</b>	<b>35,145,810</b>	<b>21,764,242</b>	<b>6,734,453</b>	<b>40,794,372</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	800,000	---	---	---	---	18,402
	- Governmental Funds	208,787	9,309,802	---	507,554	1,303,988	3,903	3,280,359
	<b>Total Expenditures and Other Uses</b>	<b>19,045,370</b>	<b>231,153,206</b>	<b>27,350,791</b>	<b>35,653,364</b>	<b>23,068,230</b>	<b>6,738,356</b>	<b>44,093,133</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		7,990,422	26,530,550	5,976,140	7,487,909	5,533,844	1,697,126	20,413,019
Special Revenue Fund Unreserved Fund Balance		5,802,829	20,221,004	10,149,984	13,150,697	4,508,235	4,157,888	18,169,522
	<b>Total</b>	<b>13,793,251</b>	<b>46,751,554</b>	<b>16,126,124</b>	<b>20,638,606</b>	<b>10,042,079</b>	<b>5,855,014</b>	<b>38,582,541</b>
<b>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</b>		86.0%	30.3%	72.9%	67.1%	57.2%	119.8%	129.3%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population ( 1999 Estimate)	28,012	31,591	66,168	25,644	13,152	42,041	53,322
Net Taxable Tax Capacity	13,892,162	14,720,673	48,779,247	25,921,610	8,120,394	22,605,995	21,199,959
1998 Tax Levy (Payable 1999)	6,468,481	10,378,323	20,888,527	9,918,167	3,950,431	12,270,390	13,156,977
<b>REVENUES</b>							
Taxes	6,554,043	10,745,501	24,754,034	11,813,620	4,006,422	12,462,095	12,437,648
Special Assessments	539,388	249,322	59,307	---	391,717	422,249	322,211
Licenses and Permits	16,984	86,512	479,195	59,345	9,565	549,874	13,885
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	722,132	---	---	---
Human Services	801,596	1,422,605	1,197,099	1,422,552	349,051	1,008,997	2,200,346
Disaster	142,135	4,601	350,016	397,723	77,638	5,688	59,065
All Other	190,736	751,619	412,895	1,236,549	219,481	274,223	954,904
Total Federal Grants	1,134,467	2,178,825	1,960,010	3,778,956	646,170	1,288,908	3,214,315
State Grants							
HACA	1,320,435	1,589,678	3,986,850	1,064,242	976,804	2,425,115	1,434,673
Manufactured Home HACA	---	---	77,927	12,499	7,330	119,992	---
Local Performance Aid	32,874	36,358	72,045	34,082	15,474	---	62,205
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	34,181	439,197	3,160	8,870	143,094	5,869	1,446,372
Highways	2,723,139	4,314,313	4,136,889	5,171,072	2,275,164	3,310,176	4,321,933
Human Services	1,844,417	4,135,704	4,265,794	3,738,782	1,366,956	3,169,960	5,840,445
Criminal Justice Aid	118,071	---	279,180	179,647	33,798	---	262,023
PERA Aid	39,317	54,850	90,840	51,978	22,734	30,170	61,294
Police Aid	53,044	---	247,712	129,656	60,939	---	---
All Other	1,862,249	1,613,929	1,992,680	4,200,965	218,711	1,384,447	1,366,894
Total State Grants	8,027,727	12,674,968	15,153,077	14,591,793	5,121,004	10,445,729	14,868,072
Local Units Grants	133,907	11,000	1,615,052	---	70,533	61,424	74,311
<b>Total Intergovernmental Revenues</b>	<b>9,296,101</b>	<b>14,864,793</b>	<b>18,728,139</b>	<b>18,370,749</b>	<b>5,837,707</b>	<b>11,796,061</b>	<b>18,156,698</b>
Charges for Services	2,627,320	1,640,163	5,941,717	2,561,539	819,772	2,925,637	1,443,796
Fines and Forfeits	197,240	294,832	442,052	263,004	---	441,719	433,415
Interest Earnings	522,672	436,316	1,369,926	775,152	622,399	649,601	596,905
All Other Revenues	971,128	1,552,064	931,469	2,766,413	896,790	503,275	1,166,759
<b>Total Revenues</b>	<b>20,724,876</b>	<b>29,869,503</b>	<b>52,705,839</b>	<b>36,609,822</b>	<b>12,584,372</b>	<b>29,750,511</b>	<b>34,571,317</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	1,095,577
Other Long-term Debt	329,640	---	---	332,505	---	---	69,989
<b>Total Borrowing</b>	<b>329,640</b>	<b>---</b>	<b>---</b>	<b>332,505</b>	<b>---</b>	<b>---</b>	<b>1,165,566</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	334,808	307,475	1,159,996	950,395	---	1,621,042	---
<b>Total Revenues and Other Sources</b>	<b>21,389,324</b>	<b>30,176,978</b>	<b>53,865,835</b>	<b>37,892,722</b>	<b>12,584,372</b>	<b>31,371,553</b>	<b>35,736,883</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,816,957	4,696,400	11,007,834	4,880,413	1,977,297	4,421,152	4,815,887
	- Capital Outlay	---	---	---	---	---	556,107	---
	<b>Total General Government</b>	<b>2,816,957</b>	<b>4,696,400</b>	<b>11,007,834</b>	<b>4,880,413</b>	<b>1,977,297</b>	<b>4,977,259</b>	<b>4,815,887</b>
Public Safety	- Sheriff	1,063,156	2,432,853	8,050,000	2,343,889	808,949	2,269,232	2,831,094
	- Corrections	2,469,929	1,888,283	874,356	1,446,053	366,843	2,097,250	2,264,798
	- All Other	83,608	52,616	462,997	73,582	55,355	88,777	73,469
	- Capital Outlay	---	974,975	---	143,386	---	148,061	27,330
	<b>Total Public Safety</b>	<b>3,616,693</b>	<b>5,348,727</b>	<b>9,387,353</b>	<b>4,006,910</b>	<b>1,231,147</b>	<b>4,603,320</b>	<b>5,196,691</b>
Streets and Highways	- Administration	176,290	377,905	225,805	466,170	152,399	633,950	374,496
	- Maintenance	1,551,467	2,612,242	2,789,964	3,150,356	1,335,626	2,076,408	2,651,447
	- Construction	1,938,572	3,815,434	2,389,814	4,516,260	1,964,717	1,695,162	4,087,720
	- Other Capital Outlay	---	---	---	---	---	390,817	---
	<b>Total Streets and Highways</b>	<b>3,666,329</b>	<b>6,805,581</b>	<b>5,405,583</b>	<b>8,132,786</b>	<b>3,452,742</b>	<b>4,796,337</b>	<b>7,113,663</b>
Sanitation	- Current Expenditures	410,036	986,678	---	1,788,216	387,229	974,717	1,457
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>410,036</b>	<b>986,678</b>	<b>---</b>	<b>1,788,216</b>	<b>387,229</b>	<b>974,717</b>	<b>1,457</b>
Human Services	- Income Maintenance	1,338,928	2,158,884	1,862,124	2,035,489	859,747	1,552,976	2,537,789
	- Social Services	4,044,394	6,650,197	11,280,121	5,885,208	2,764,121	6,285,119	12,388,705
	- All Other	519,673	---	---	913,322	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>5,902,995</b>	<b>8,809,081</b>	<b>13,142,245</b>	<b>8,834,019</b>	<b>3,623,868</b>	<b>7,838,095</b>	<b>14,926,494</b>
Health	- Current Expenditures	1,158,235	1,412,367	1,599,276	1,507,146	100,232	1,540,183	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>1,158,235</b>	<b>1,412,367</b>	<b>1,599,276</b>	<b>1,507,146</b>	<b>100,232</b>	<b>1,540,183</b>	<b>---</b>
Culture and Recreation	- Current Expenditures	61,476	75,877	980,492	---	221,635	260,371	174,635
	- Capital Outlay	---	---	---	135,056	---	---	---
Parks and Recreation	- Current Expenditures	439,164	243,820	2,104,979	36,390	91,750	167,988	165,753
	- Capital Outlay	---	---	---	---	---	37,510	---
	<b>Total Culture and Recreation</b>	<b>500,640</b>	<b>319,697</b>	<b>3,085,471</b>	<b>171,446</b>	<b>313,385</b>	<b>465,869</b>	<b>340,388</b>
Conservation of Natural Resources	- Current Expenditures	711,508	640,803	516,327	2,380,381	804,761	497,971	2,024,135
	- Capital Outlay	---	---	---	2,732,991	---	1,156	---
	<b>Total Conservation of Natural Resources</b>	<b>711,508</b>	<b>640,803</b>	<b>516,327</b>	<b>5,113,372</b>	<b>804,761</b>	<b>499,127</b>	<b>2,024,135</b>
Economic Development	- Current Expenditures	14,508	1,320,284	5,165	353,356	19,850	483,694	549,794
	- Capital Outlay	---	---	---	---	---	97,821	---
	<b>Total Economic Development</b>	<b>14,508</b>	<b>1,320,284</b>	<b>5,165</b>	<b>353,356</b>	<b>19,850</b>	<b>581,515</b>	<b>549,794</b>
All Other	- Current Expenditures	233,578	---	---	---	63,284	1,118,426	75,389
	- Capital Outlay	---	---	1,335,410	---	---	28,568	---
	<b>Total All Other</b>	<b>233,578</b>	<b>---</b>	<b>1,335,410</b>	<b>---</b>	<b>63,284</b>	<b>1,146,994</b>	<b>75,389</b>
Debt Service	- Principal Paid on Bonds	518,000	2,155,000	670,000	265,000	---	1,120,000	274,310
	- Other Long-term Debt	51,076	172,904	21,183	529,327	---	---	13,988
	- Interest and Fiscal Charges	261,228	281,154	1,659,516	77,578	---	576,062	183,284
	<i>Total Current Expenditures</i>	<i>17,092,907</i>	<i>25,549,209</i>	<i>41,759,440</i>	<i>27,259,971</i>	<i>10,009,078</i>	<i>24,468,214</i>	<i>30,928,848</i>
	<i>Total Capital Outlay</i>	<i>1,938,572</i>	<i>4,790,409</i>	<i>3,725,224</i>	<i>7,527,693</i>	<i>1,964,717</i>	<i>2,955,202</i>	<i>4,115,050</i>
	<i>Total Debt Service</i>	<i>830,304</i>	<i>2,609,058</i>	<i>2,350,699</i>	<i>871,905</i>	<i>---</i>	<i>1,696,062</i>	<i>471,582</i>
	<b>Total Expenditures</b>	<b>19,861,783</b>	<b>32,948,676</b>	<b>47,835,363</b>	<b>35,659,569</b>	<b>11,973,795</b>	<b>29,119,478</b>	<b>35,515,480</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	34,500	---	---	---	---	---	1,400,990
	- Governmental Funds	334,808	307,475	1,159,996	950,395	---	1,621,042	---
	<b>Total Expenditures and Other Uses</b>	<b>20,231,091</b>	<b>33,256,151</b>	<b>48,995,359</b>	<b>36,609,964</b>	<b>11,973,795</b>	<b>30,740,520</b>	<b>36,916,470</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		2,223,234	3,936,611	25,433,420	7,179,830	4,786,396	6,158,502	3,431,716
Special Revenue Fund Unreserved Fund Balance		5,941,401	3,038,013	18,919,260	5,219,286	7,165,530	7,248,569	3,481,320
<b>Total</b>		<b>8,164,635</b>	<b>6,974,624</b>	<b>44,352,680</b>	<b>12,399,116</b>	<b>11,951,926</b>	<b>13,407,071</b>	<b>6,913,036</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>47.8%</i>	<i>27.3%</i>	<i>106.2%</i>	<i>45.5%</i>	<i>119.4%</i>	<i>54.8%</i>	<i>22.4%</i>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population ( 1999 Estimate)	8,392	4,595	12,773	52,698	347,245	17,504	31,800
Net Taxable Tax Capacity	5,801,008	7,199,114	8,536,547	47,914,722	278,207,458	8,726,495	21,697,593
1998 Tax Levy (Payable 1999)	3,980,592	3,415,180	4,293,208	14,174,699	69,757,892	3,806,780	9,814,660
<b>REVENUES</b>							
Taxes	4,177,684	5,192,184	4,408,534	15,140,629	81,896,562	3,886,581	10,078,569
Special Assessments	440,764	—	434,179	42,310	—	168,782	73,057
Licenses and Permits	9,050	108,624	5,696	1,046,574	667,243	80,821	311,766
<b>Intergovernmental Revenues</b>							
Federal Grants							
Highways	—	3,212	—	—	—	—	1,187,992
Human Services	917,920	139,331	373,636	2,099,015	8,503,859	355,942	1,014,872
Disaster	14,941	230,142	5,924	10,662	20,004	4,176	13,654
All Other	155,261	1,063,677	299,957	277,954	3,823,883	150,639	234,991
Total Federal Grants	1,088,122	1,436,362	679,517	2,387,631	12,347,746	510,757	2,451,509
State Grants							
HACA	289,088	592,912	1,018,402	1,714,457	11,544,010	1,310,305	1,918,076
Manufactured Home HACA	5,054	3,032	1,241	80,076	216,538	—	25,250
Local Performance Aid	9,939	5,208	15,177	—	390,477	20,098	36,710
Attached Machinery Aid	—	—	—	52,568	375,772	—	—
Disparity Reduction Aid	58,942	3,798	62,701	23,310	2,604	262,266	7,949
Highways	3,050,572	1,420,151	2,013,436	3,290,545	9,523,833	1,668,757	3,377,020
Human Services	1,333,160	536,315	1,329,742	5,982,132	12,781,342	1,121,444	2,605,228
Criminal Justice Aid	40,911	—	42,588	335,694	1,852,004	75,292	—
PERA Aid	44,444	17,896	17,411	50,759	333,927	30,670	—
Police Aid	30,169	—	25,277	161,130	429,065	—	—
All Other	700,494	638,786	333,789	1,367,847	10,289,489	471,554	1,220,684
Total State Grants	5,562,773	3,218,098	4,859,764	13,058,518	47,739,061	4,960,386	9,190,917
Local Units Grants	105,080	25,000	—	109,076	9,792,348	53,396	5,000
<b>Total Intergovernmental Revenues</b>	<b>6,755,975</b>	<b>4,679,460</b>	<b>5,539,281</b>	<b>15,555,225</b>	<b>69,879,155</b>	<b>5,524,539</b>	<b>11,647,426</b>
Charges for Services	670,197	1,555,671	292,394	2,460,292	35,416,595	1,731,818	3,022,656
Fines and Forfeits	85,552	73,658	79,185	498,681	1,245,085	94,855	238,730
Interest Earnings	362,855	500,042	466,294	1,307,273	7,848,599	196,442	444,797
All Other Revenues	1,042,430	969,965	361,740	2,253,229	4,107,061	648,309	1,052,010
<b>Total Revenues</b>	<b>13,544,507</b>	<b>13,079,604</b>	<b>11,587,303</b>	<b>38,304,213</b>	<b>201,060,300</b>	<b>12,332,147</b>	<b>26,869,011</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	440,555	330,000	—	4,583,444	41,222,390	215,000	—
Other Long-term Debt	5,852	170,000	—	—	—	—	109,144
<b>Total Borrowing</b>	<b>446,407</b>	<b>500,000</b>	<b>—</b>	<b>4,583,444</b>	<b>41,222,390</b>	<b>215,000</b>	<b>109,144</b>
Other Sources	—	17,000	—	—	49,336	—	—
Transfers From - Enterprise Funds	—	—	—	157,747	—	—	—
- Governmental Funds	458,944	796,390	38,328	351,880	18,363,503	278,911	489,665
<b>Total Revenues and Other Sources</b>	<b>14,449,858</b>	<b>14,392,994</b>	<b>11,625,631</b>	<b>43,397,284</b>	<b>260,695,529</b>	<b>12,826,058</b>	<b>27,467,820</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

<b>EXPENDITURES</b>	<b>CLEARWATER</b>	<b>COOK</b>	<b>COTTONWOOD</b>	<b>CROW WING</b>	<b>DAKOTA</b>	<b>DODGE</b>	<b>DOUGLAS</b>
General Government - Current Expenditures	1,372,599	2,087,314	1,434,101	7,966,487	37,964,697	2,060,827	4,110,531
- Capital Outlay	---	111,004	---	---	1,972,041	---	37,858
<b>Total General Government</b>	<b>1,372,599</b>	<b>2,198,318</b>	<b>1,434,101</b>	<b>7,966,487</b>	<b>39,936,738</b>	<b>2,060,827</b>	<b>4,148,389</b>
Public Safety - Sheriff	696,833	1,126,471	565,156	4,761,686	11,442,322	1,672,959	2,194,767
- Corrections	559,840	89,138	406,648	581,820	11,562,637	56,896	1,442,017
- All Other	48,181	182,122	4,062	279,988	373,771	52,483	36,902
- Capital Outlay	453,223	---	---	---	78,368	---	---
<b>Total Public Safety</b>	<b>1,758,077</b>	<b>1,397,731</b>	<b>975,866</b>	<b>5,623,494</b>	<b>23,457,098</b>	<b>1,782,338</b>	<b>3,673,686</b>
Streets and Highways - Administration	212,456	167,644	162,871	423,211	386,181	252,092	292,467
- Maintenance	1,239,123	2,229,332	1,840,795	2,901,638	4,476,632	1,281,985	2,666,184
- Construction	2,292,969	379,365	1,309,078	3,310,485	25,214,245	1,754,453	4,139,830
- Other Capital Outlay	---	---	---	---	---	---	---
<b>Total Streets and Highways</b>	<b>3,744,548</b>	<b>2,776,341</b>	<b>3,312,744</b>	<b>6,635,334</b>	<b>30,077,058</b>	<b>3,288,530</b>	<b>7,098,481</b>
Sanitation - Current Expenditures	569,004	1,304,719	195,219	---	3,817,311	763,758	1,161
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>569,004</b>	<b>1,304,719</b>	<b>195,219</b>	<b>---</b>	<b>3,817,311</b>	<b>763,758</b>	<b>1,161</b>
Human Services - Income Maintenance	1,025,587	232,924	841,850	3,767,877	24,743,355	543,368	1,455,195
- Social Services	1,983,632	932,313	2,538,165	9,126,789	35,382,090	2,165,942	5,582,347
- All Other	465,746	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Human Services</b>	<b>3,474,965</b>	<b>1,165,237</b>	<b>3,380,015</b>	<b>12,894,666</b>	<b>60,125,445</b>	<b>2,709,310</b>	<b>7,037,542</b>
Health - Current Expenditures	18,000	246,863	107,059	1,491,683	7,361,954	632,144	2,070,337
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Health</b>	<b>18,000</b>	<b>246,863</b>	<b>107,059</b>	<b>1,491,683</b>	<b>7,361,954</b>	<b>632,144</b>	<b>2,070,337</b>
Culture and Recreation							
Libraries - Current Expenditures	58,874	79,450	46,491	296,162	6,880,119	47,615	523,326
- Capital Outlay	---	---	---	---	5,729,019	---	2,672
Parks and Recreation - Current Expenditures	174,157	1,170,784	207,334	127,602	5,440,689	178,645	468,758
- Capital Outlay	---	300,485	---	---	---	---	---
<b>Total Culture and Recreation</b>	<b>233,031</b>	<b>1,550,719</b>	<b>253,825</b>	<b>423,764</b>	<b>18,049,827</b>	<b>226,260</b>	<b>994,756</b>
Conservation of Natural Resources - Current Expenditures	1,413,112	100,099	863,104	1,089,361	1,274,980	382,036	548,697
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Conservation of Natural Resources</b>	<b>1,413,112</b>	<b>100,099</b>	<b>863,104</b>	<b>1,089,361</b>	<b>1,274,980</b>	<b>382,036</b>	<b>548,697</b>
Economic Development - Current Expenditures	61,989	449,892	15,734	2,225,327	5,178,455	87,545	35,000
- Capital Outlay	---	285,028	---	---	---	---	---
<b>Total Economic Development</b>	<b>61,989</b>	<b>734,920</b>	<b>15,734</b>	<b>2,225,327</b>	<b>5,178,455</b>	<b>87,545</b>	<b>35,000</b>
All Other - Current Expenditures	235,945	---	161,718	491,857	---	232,245	407,424
- Capital Outlay	---	---	103,074	---	3,454,427	---	1,923
<b>Total All Other</b>	<b>235,945</b>	<b>---</b>	<b>264,792</b>	<b>491,857</b>	<b>3,454,427</b>	<b>232,245</b>	<b>409,347</b>
Debt Service - Principal Paid on Bonds	---	385,000	1,295,000	160,000	3,505,000	10,000	751,250
- Other Long-term Debt	6,494	199,249	---	267,191	232,668	226,769	261,688
- Interest and Fiscal Charges	20,655	740,682	342,151	115,747	2,667,041	186,693	492,875
<b>Total Current Expenditures</b>	<b>10,135,078</b>	<b>10,399,065</b>	<b>9,390,307</b>	<b>35,531,488</b>	<b>156,285,193</b>	<b>10,410,540</b>	<b>21,835,113</b>
<b>Total Capital Outlay</b>	<b>2,746,192</b>	<b>1,075,882</b>	<b>1,412,152</b>	<b>3,310,485</b>	<b>36,448,100</b>	<b>1,754,453</b>	<b>4,182,283</b>
<b>Total Debt Service</b>	<b>27,149</b>	<b>1,324,931</b>	<b>1,637,151</b>	<b>542,938</b>	<b>6,404,709</b>	<b>423,462</b>	<b>1,505,813</b>
<b>Total Expenditures</b>	<b>12,908,419</b>	<b>12,799,878</b>	<b>12,439,610</b>	<b>39,384,911</b>	<b>199,138,002</b>	<b>12,588,455</b>	<b>27,523,209</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	48,261	---	---	---	---
- Governmental Funds	458,944	796,390	38,328	351,880	18,363,503	278,911	489,665
<b>Total Expenditures and Other Uses</b>	<b>13,367,363</b>	<b>13,596,268</b>	<b>12,526,199</b>	<b>39,736,791</b>	<b>217,501,505</b>	<b>12,867,366</b>	<b>28,012,874</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	1,430,260	5,423,175	4,314,330	7,434,417	53,516,708	2,023,230	3,634,916
Special Revenue Fund Unreserved Fund Balance	5,123,982	2,989,907	1,036,256	6,795,970	63,285,440	2,308,983	2,042,158
<b>Total</b>	<b>6,554,242</b>	<b>8,413,082</b>	<b>5,350,586</b>	<b>14,230,387</b>	<b>116,802,148</b>	<b>4,332,213</b>	<b>5,677,074</b>
<b>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>64.7%</b>	<b>80.9%</b>	<b>57.0%</b>	<b>40.1%</b>	<b>74.7%</b>	<b>41.6%</b>	<b>26.0%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (1999 Estimate)	16,364	20,914	32,238	43,469	6,165	1,089,024	19,545
Net Taxable Tax Capacity	10,524,144	9,164,736	16,147,446	40,524,609	4,378,970	1,024,048,183	8,157,018
1998 Tax Levy (Payable 1999)	4,483,513	4,227,065	7,261,477	14,957,762	2,367,242	369,693,666	3,862,363
<b>REVENUES</b>							
Taxes	4,597,110	4,315,319	7,353,697	15,170,145	2,418,271	405,624,363	3,906,910
Special Assessments	397,937	---	789,795	1,627	65,346	---	---
Licenses and Permits	1,010	45,935	28,454	320,139	207	2,574,361	36,793
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	4,042	---	8,408,396	---
Human Services	---	416,384	1,253,135	1,000,792	191,089	91,299,936	547,981
Disaster	11,222	27,296	27,788	140,569	---	---	18,271
All Other	38,105	123,066	201,357	220,124	47,996	27,985,506	106,022
Total Federal Grants	49,327	566,746	1,482,280	1,365,527	239,085	127,693,838	672,274
State Grants							
HACA	911,254	997,178	1,709,765	1,506,601	546,345	34,872,496	1,147,884
Manufactured Home HACA	---	---	---	18,030	3,102	52,417	---
Local Performance Aid	19,424	24,614	38,066	50,459	7,260	1,262,914	22,690
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	85,666	250,529	68,076	36,257	7,293	---	162,881
Highways	3,071,179	6,341,527	4,393,125	3,684,372	2,349,893	12,811,888	4,199,117
Human Services	3,818	1,167,177	3,269,761	3,245,632	863,477	63,062,251	1,616,160
Criminal Justice Aid	70,110	76,936	137,377	229,823	28,564	---	83,556
PERA Aid	14,171	26,020	44,126	61,725	23,804	---	23,790
Police Aid	44,330	---	---	168,606	---	---	---
All Other	257,166	557,073	901,354	1,392,523	297,133	63,930,036	668,208
Total State Grants	4,477,118	9,441,054	10,561,650	10,394,028	4,126,871	175,992,002	7,924,286
Local Units Grants	43,372	6,121	---	3,470	---	2,480,045	10,848
<b>Total Intergovernmental Revenues</b>	<b>4,569,817</b>	<b>10,013,921</b>	<b>12,043,930</b>	<b>11,763,025</b>	<b>4,365,956</b>	<b>306,165,885</b>	<b>8,607,408</b>
Charges for Services	592,492	2,105,126	1,886,015	3,293,910	997,666	90,111,045	1,774,005
Fines and Forfeits	130,144	106,306	335,107	262,516	---	2,083,308	100,590
Interest Earnings	281,272	459,332	826,142	974,106	93,228	222,568	303,195
All Other Revenues	976,515	394,132	786,048	2,528,684	343,319	44,013,746	419,213
<b>Total Revenues</b>	<b>11,546,297</b>	<b>17,440,071</b>	<b>24,049,188</b>	<b>34,314,152</b>	<b>8,283,993</b>	<b>850,795,276</b>	<b>15,148,114</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	280,000	---	---	232,296	350,000	40,000,000	---
Other Long-term Debt	14,630	56,487	---	538,818	8,866	---	---
<b>Total Borrowing</b>	<b>294,630</b>	<b>56,487</b>	<b>---</b>	<b>771,114</b>	<b>358,866</b>	<b>40,000,000</b>	<b>---</b>
Other Sources	---	---	103,307	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	460,771	---
- Governmental Funds	387,202	276,606	8,658	7,438,698	188,222	56,905,265	---
<b>Total Revenues and Other Sources</b>	<b>12,228,129</b>	<b>17,773,164</b>	<b>24,161,153</b>	<b>42,523,964</b>	<b>8,831,081</b>	<b>948,161,312</b>	<b>15,148,114</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

<b>EXPENDITURES</b>	<b>FARIBAULT</b>	<b>FILLMORE</b>	<b>FREEBORN</b>	<b>GOODHUE</b>	<b>GRANT</b>	<b>HENNEPIN</b>	<b>HOUSTON</b>
General Government - Current Expenditures	1,773,585	1,975,673	3,070,439	5,477,730	1,061,144	84,413,289	2,097,210
- Capital Outlay	---	1,836,229	---	---	---	33,039,024	---
<b>Total General Government</b>	<b>1,773,585</b>	<b>3,811,902</b>	<b>3,070,439</b>	<b>5,477,730</b>	<b>1,061,144</b>	<b>117,452,313</b>	<b>2,097,210</b>
Public Safety - Sheriff	964,307	895,399	1,185,502	2,731,519	657,819	30,405,639	836,736
- Corrections	306,298	677,250	1,137,778	2,910,187	74,083	99,963,088	676,644
- All Other	160,232	56,526	50,219	231,471	6,580	74,625,545	64,683
- Capital Outlay	---	12,479	---	9,231,125	---	33,110,402	---
<b>Total Public Safety</b>	<b>1,430,837</b>	<b>1,641,654</b>	<b>2,373,499</b>	<b>15,104,302</b>	<b>738,482</b>	<b>238,104,674</b>	<b>1,578,063</b>
Streets and Highways - Administration	208,950	289,381	189,368	242,622	207,612	372,075	120,612
- Maintenance	1,850,002	1,935,336	2,214,404	2,179,196	1,150,030	19,428,323	2,120,914
- Construction	2,117,192	4,656,705	3,273,211	4,082,294	1,756,397	22,290,521	3,449,243
- Other Capital Outlay	---	---	---	---	---	---	---
<b>Total Streets and Highways</b>	<b>4,176,144</b>	<b>6,881,422</b>	<b>5,676,983</b>	<b>6,504,112</b>	<b>3,114,039</b>	<b>42,090,919</b>	<b>5,690,769</b>
Sanitation - Current Expenditures	104,895	553,133	366,749	685,343	374,605	---	647,605
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>104,895</b>	<b>553,133</b>	<b>366,749</b>	<b>685,343</b>	<b>374,605</b>	<b>---</b>	<b>647,605</b>
Human Services - Income Maintenance	---	663,343	1,424,449	2,030,404	416,834	210,595,881	440,428
- Social Services	---	2,165,176	7,569,488	6,485,202	1,504,173	187,220,656	2,924,628
- All Other	1,279,914	---	252,038	---	---	---	---
- Capital Outlay	---	---	---	---	---	12,617,560	---
<b>Total Human Services</b>	<b>1,279,914</b>	<b>2,828,519</b>	<b>9,245,975</b>	<b>8,515,606</b>	<b>1,921,007</b>	<b>410,434,097</b>	<b>3,365,056</b>
Health - Current Expenditures	---	1,004,479	938,540	2,898,218	612,194	48,228,943	1,182,147
- Capital Outlay	---	---	---	35,516	---	2,725,247	---
<b>Total Health</b>	<b>---</b>	<b>1,004,479</b>	<b>938,540</b>	<b>2,933,734</b>	<b>612,194</b>	<b>50,954,190</b>	<b>1,182,147</b>
Culture and Recreation							
Libraries - Current Expenditures	162,066	120,000	160,000	251,238	41,229	24,885,163	50,190
- Capital Outlay	---	---	---	---	---	5,897,028	---
Parks and Recreation - Current Expenditures	276,994	105,917	97,153	157,476	22,363	---	140,161
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Culture and Recreation</b>	<b>439,060</b>	<b>225,917</b>	<b>257,153</b>	<b>408,714</b>	<b>63,592</b>	<b>30,782,191</b>	<b>190,351</b>
Conservation of Natural Resources - Current Expenditures	897,071	535,125	846,122	332,398	257,634	---	276,794
- Capital Outlay	---	---	216,274	---	---	---	---
<b>Total Conservation of Natural Resources</b>	<b>897,071</b>	<b>535,125</b>	<b>1,062,396</b>	<b>332,398</b>	<b>257,634</b>	<b>---</b>	<b>276,794</b>
Economic Development - Current Expenditures	214,892	28,076	131,107	157,709	15,000	1,501,361	73,845
- Capital Outlay	---	---	---	---	---	1,106,826	---
<b>Total Economic Development</b>	<b>214,892</b>	<b>28,076</b>	<b>131,107</b>	<b>157,709</b>	<b>15,000</b>	<b>2,608,187</b>	<b>73,845</b>
All Other - Current Expenditures	540,312	354,980	391,610	---	71,452	---	180,746
- Capital Outlay	---	---	---	---	---	---	---
<b>Total All Other</b>	<b>540,312</b>	<b>354,980</b>	<b>391,610</b>	<b>---</b>	<b>71,452</b>	<b>---</b>	<b>180,746</b>
Debt Service - Principal Paid on Bonds	370,000	110,000	240,000	1,006,146	90,000	23,600,000	---
- Other Long-term Debt	---	8,020	---	383,777	1,263	---	---
- Interest and Fiscal Charges	172,035	34,107	355,916	1,381,250	16,111	7,972,839	---
<b>Total Current Expenditures</b>	<b>8,739,518</b>	<b>11,359,794</b>	<b>20,024,966</b>	<b>26,770,713</b>	<b>6,472,752</b>	<b>781,639,963</b>	<b>11,833,343</b>
<b>Total Capital Outlay</b>	<b>2,117,192</b>	<b>6,505,413</b>	<b>3,489,485</b>	<b>13,348,935</b>	<b>1,756,397</b>	<b>110,786,608</b>	<b>3,449,243</b>
<b>Total Debt Service</b>	<b>542,035</b>	<b>152,127</b>	<b>595,916</b>	<b>2,771,173</b>	<b>107,374</b>	<b>31,572,839</b>	<b>---</b>
<b>Total Expenditures</b>	<b>11,398,745</b>	<b>18,017,334</b>	<b>24,110,367</b>	<b>42,890,821</b>	<b>8,336,523</b>	<b>923,999,410</b>	<b>15,282,586</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	387,202	276,606	8,658	7,438,698	188,222	56,905,265	---
<b>Total Expenditures and Other Uses</b>	<b>11,785,947</b>	<b>18,293,940</b>	<b>24,119,025</b>	<b>50,329,519</b>	<b>8,524,745</b>	<b>980,904,675</b>	<b>15,282,586</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	2,040,315	3,419,888	6,281,013	2,062,389	1,090,727	73,239,841	4,230,217
Special Revenue Fund Unreserved Fund Balance	1,845,197	5,184,208	9,944,805	6,319,726	1,208,370	131,906,618	3,046,626
<b>Total</b>	<b>3,885,512</b>	<b>8,604,096</b>	<b>16,225,818</b>	<b>8,382,115</b>	<b>2,299,097</b>	<b>205,146,459</b>	<b>7,276,843</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	44.5%	75.7%	81.0%	31.3%	35.5%	26.2%	61.5%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population ( 1999 Estimate)	17,177	30,826	43,986	11,636	14,432	41,942	5,376
Net Taxable Tax Capacity	12,979,066	13,477,830	33,389,595	9,815,596	5,215,236	24,195,626	5,880,136
1998 Tax Levy (Payable 1999)	4,804,543	7,420,132	17,432,767	4,869,029	4,318,923	12,227,367	1,823,302
<b>REVENUES</b>							
Taxes	5,233,086	7,639,791	19,140,000	4,826,726	4,422,274	12,253,072	1,970,435
Special Assessments	---	---	---	388,012	144,615	1,448,976	99,545
Licenses and Permits	157,760	394,813	48,570	11,608	49,122	151,897	980
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	---	---	---
Human Services	770,135	867,608	1,810,343	364,015	582,049	1,471,315	168,766
Disaster	135,919	5,203	270,568	4,000	4,000	6,591	306,626
All Other	235,388	332,022	835,403	9,756	109,603	625,791	804,899
Total Federal Grants	1,141,442	1,204,833	2,916,314	377,771	695,652	2,103,697	1,280,291
State Grants							
HACA	809,068	2,071,552	2,260,717	940,267	1,155,312	2,269,992	412,323
Manufactured Home HACA	12,588	44,313	35,965	1,707	37,866	35,748	2,432
Local Performance Aid	19,623	---	50,870	13,792	16,470	48,892	6,468
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	48,604	191,524	64,898	5,147	25,418	5,344
Highways	2,786,525	2,849,977	6,081,870	2,142,042	1,513,412	5,186,486	3,367,297
Human Services	1,918,575	3,591,828	6,222,947	1,072,754	1,435,740	4,912,642	420,726
Criminal Justice Aid	---	145,644	---	54,288	73,866	227,439	20,733
PERA Aid	---	37,531	82,819	18,381	21,596	73,608	13,152
Police Aid	---	82,309	---	27,914	42,821	146,621	25,103
All Other	890,460	1,228,400	2,183,351	330,854	434,161	6,010,354	1,235,834
Total State Grants	6,436,839	10,100,158	17,519,436	4,666,897	4,736,391	18,937,200	5,509,412
Local Units Grants	8,500	38,847	2,000	46,000	13,871	---	91,970
<b>Total Intergovernmental Revenues</b>	<b>7,586,781</b>	<b>11,343,838</b>	<b>20,437,750</b>	<b>5,090,668</b>	<b>5,445,914</b>	<b>21,040,897</b>	<b>6,881,673</b>
Charges for Services	653,828	967,141	4,571,934	467,591	1,262,791	6,286,383	444,797
Fines and Forfeits	148,650	281,174	414,444	129,213	124,871	10,228	67,853
Interest Earnings	543,123	671,187	1,573,255	341,402	459,953	1,668,422	327,181
All Other Revenues	1,285,484	1,621,225	3,458,106	336,974	769,932	1,200,647	434,384
<b>Total Revenues</b>	<b>15,608,712</b>	<b>22,919,169</b>	<b>49,644,059</b>	<b>11,592,194</b>	<b>12,679,472</b>	<b>44,060,522</b>	<b>10,226,848</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	9,750,002	---
Other Long-term Debt	71,398	---	---	---	---	11,038,453	---
<b>Total Borrowing</b>	<b>71,398</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,788,455</b>	<b>---</b>
Other Sources	---	---	995,874	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	126,334	5,362,499	---	100,100	4,693,852	65,000
<b>Total Revenues and Other Sources</b>	<b>15,680,110</b>	<b>23,045,503</b>	<b>56,002,432</b>	<b>11,592,194</b>	<b>12,779,572</b>	<b>69,542,829</b>	<b>10,291,848</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,612,427	3,828,024	5,887,079	1,551,699	1,614,161	4,049,565	1,180,615
	- Capital Outlay	---	477	1,089,170	---	5,242,512	129,239	---
	Total General Government	2,612,427	3,828,501	6,976,249	1,551,699	6,856,673	4,178,804	1,180,615
Public Safety	- Sheriff	1,007,024	3,230,463	2,534,044	453,991	1,226,277	2,981,475	504,723
	- Corrections	781,464	359,159	2,638,304	540,270	152,701	2,954,119	168,595
	- All Other	42,239	85,252	179,572	34,086	38,519	138,698	2,044,934
	- Capital Outlay	---	---	259,960	---	---	417,810	---
	Total Public Safety	1,830,727	3,674,874	5,611,880	1,028,347	1,417,497	6,492,102	2,718,252
Streets and Highways	- Administration	244,222	253,782	391,244	146,570	177,729	505,248	153,017
	- Maintenance	2,437,348	1,155,201	8,615,269	1,884,284	1,641,654	2,552,560	1,355,362
	- Construction	2,288,350	2,979,172	4,519,480	888,298	1,540,890	4,091,211	2,926,093
	- Other Capital Outlay	---	122,905	207,804	---	---	428,398	---
	Total Streets and Highways	4,969,920	4,511,060	13,733,797	2,919,152	3,360,273	7,577,417	4,434,472
Sanitation	- Current Expenditures	---	475,053	1,271,304	75,753	75,617	1,628,113	88,836
	- Capital Outlay	---	---	---	---	---	16,152,628	---
	Total Sanitation	---	475,053	1,271,304	75,753	75,617	17,780,741	88,836
Human Services	- Income Maintenance	915,686	1,779,656	3,201,612	718,393	923,834	3,925,771	348,548
	- Social Services	3,754,294	6,744,571	10,953,915	2,585,188	2,679,772	10,068,349	722,040
	- All Other	225,508	---	---	---	---	---	8,443
	- Capital Outlay	---	---	65,218	---	---	---	---
	Total Human Services	4,895,488	8,524,227	14,220,745	3,303,581	3,603,606	11,994,120	1,079,031
Health	- Current Expenditures	81,070	1,025,125	1,539,254	145,818	1,163,489	1,301,613	33,451
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	81,070	1,025,125	1,539,254	145,818	1,163,489	1,301,613	33,451
Culture and Recreation	- Current Expenditures	103,653	189,676	---	95,490	79,553	182,371	48,359
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	163,570	217,291	679,574	214,828	8,866	1,610,800	81,199
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	267,223	406,967	679,574	310,318	88,419	1,793,171	129,558
Conservation of Natural Resources	- Current Expenditures	998,752	240,515	1,662,025	764,159	170,032	770,039	376,792
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	998,752	240,515	1,662,025	764,159	170,032	770,039	376,792
Economic Development	- Current Expenditures	19,100	604,552	897	69,175	52,720	7,275	25,550
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	604,552	897	69,175	52,720	7,275	25,550
All Other	- Current Expenditures	110,649	7,181	732,386	473,692	221,093	777,526	161,342
	- Capital Outlay	---	---	13,661	---	---	8,379,784	---
	Total All Other	110,649	7,181	746,047	473,692	221,093	9,157,310	161,342
Debt Service	- Principal Paid on Bonds	---	470,000	50,000	105,000	---	4,095,000	---
	- Other Long-term Debt	42,202	---	1,183,429	---	125,775	1,117,656	---
	- Interest and Fiscal Charges	3,441	747,597	306,603	60,416	480,122	1,872,733	1,610
	Total Current Expenditures	13,497,006	20,195,501	40,286,479	9,753,396	10,226,017	31,453,522	7,301,806
	Total Capital Outlay	2,288,350	3,102,554	6,155,293	888,298	6,783,402	29,599,070	2,926,093
	Total Debt Service	45,643	1,217,597	1,540,032	165,416	605,897	7,085,389	1,610
	<b>Total Expenditures</b>	<b>15,830,999</b>	<b>24,515,652</b>	<b>47,981,804</b>	<b>10,807,110</b>	<b>17,615,316</b>	<b>68,137,981</b>	<b>10,229,509</b>
	<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	80,000	---	---	---	---	---	37,327
	- Governmental Funds	---	126,334	5,362,499	---	100,100	4,693,852	65,000
	<b>Total Expenditures and Other Uses</b>	<b>15,910,999</b>	<b>24,641,986</b>	<b>53,344,303</b>	<b>10,807,110</b>	<b>17,715,416</b>	<b>72,831,833</b>	<b>10,331,836</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		3,551,196	3,900,333	6,933,310	4,575,689	1,597,038	445,602	2,347,293
Special Revenue Fund Unreserved Fund Balance		3,341,388	2,156,975	13,490,841	1,917,471	2,018,746	17,406,435	2,222,347
<b>Total</b>		<b>6,892,584</b>	<b>6,057,308</b>	<b>20,424,151</b>	<b>6,493,160</b>	<b>3,615,784</b>	<b>17,852,037</b>	<b>4,569,640</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		51.1%	30.0%	50.7%	66.6%	35.4%	56.8%	62.6%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<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 ( 1999 Estimate)	15,679	8,413	10,745	4,618	25,482	6,585	25,505
Net Taxable Tax Capacity	7,510,562	5,267,253	5,642,516	2,173,985	13,810,262	4,120,041	15,239,744
1998 Tax Levy (Payable 1999)	2,816,326	2,317,495	3,982,996	1,376,888	6,185,480	2,445,100	6,125,494
<b>REVENUES</b>							
Taxes	3,545,340	2,479,031	5,872,098	1,815,540	6,404,714	2,488,490	6,293,531
Special Assessments	377,688	248,946	—	450,958	183,898	190,679	410,277
Licenses and Permits	19,811	5,030	21,872	53,157	98,076	3,330	13,082
Intergovernmental Revenues							
Federal Grants							
Highways	—	—	501,219	—	—	—	—
Human Services	696,447	205,352	412,310	58,857	506,657	—	—
Disaster	665	43,136	97,907	4,000	122,249	4,000	4,672
All Other	739,951	88,720	1,328,149	199,579	425,764	109,725	64,211
Total Federal Grants	1,437,063	337,208	2,339,585	262,436	1,054,670	113,725	68,883
State Grants							
HACA	198,877	578,136	1,164,890	417,525	1,740,159	699,324	1,145,736
Manufactured Home HACA	—	1,371	3,851	23,710	14,945	1,899	8,407
Local Performance Aid	—	10,146	—	5,276	29,274	—	29,851
Attached Machinery Aid	487,627	—	—	—	—	—	—
Disparity Reduction Aid	218,994	60,092	194,412	11,891	100,167	45,257	32,308
Highways	3,730,072	2,583,386	1,891,963	2,612,914	2,768,752	2,053,923	2,776,147
Human Services	1,900,298	791,168	1,444,395	250,259	1,839,581	—	6,692
Criminal Justice Aid	—	35,313	—	19,455	96,113	20,839	114,141
PERA Aid	28,034	12,441	24,475	12,302	—	9,428	26,960
Police Aid	—	29,402	—	23,580	63,344	15,566	49,202
All Other	887,606	488,435	823,611	629,922	1,246,986	291,740	775,862
Total State Grants	7,451,508	4,589,890	5,547,597	4,006,834	7,899,321	3,137,976	4,965,306
Local Units Grants	19,650	27,598	4,581	42,665	—	22,764	14,754
<b>Total Intergovernmental Revenues</b>	<b>8,908,221</b>	<b>4,954,696</b>	<b>7,891,763</b>	<b>4,311,935</b>	<b>8,953,991</b>	<b>3,274,465</b>	<b>5,048,943</b>
Charges for Services	1,037,134	269,148	982,638	202,008	984,329	195,710	518,603
Fines and Forfeits	101,620	2,214	57,447	47,014	198,996	35,864	196,205
Interest Earnings	696,924	326,301	218,729	311,046	408,412	163,718	440,139
All Other Revenues	2,754,492	267,727	877,603	318,791	1,033,649	195,208	583,256
<b>Total Revenues</b>	<b>17,441,230</b>	<b>8,553,093</b>	<b>15,922,150</b>	<b>7,510,449</b>	<b>18,266,065</b>	<b>6,547,464</b>	<b>13,504,036</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	—	—	—	—	—	511,594	669,464
Other Long-term Debt	—	38,120	—	—	72,500	11,028	—
<b>Total Borrowing</b>	<b>—</b>	<b>38,120</b>	<b>—</b>	<b>—</b>	<b>72,500</b>	<b>522,622</b>	<b>669,464</b>
Other Sources	10,063	—	—	—	—	—	—
Transfers From - Enterprise Funds	—	—	—	—	—	—	—
- Governmental Funds	3,139,947	95,007	476,933	—	98,476	25,950	—
<b>Total Revenues and Other Sources</b>	<b>20,591,240</b>	<b>8,686,220</b>	<b>16,399,083</b>	<b>7,510,449</b>	<b>18,437,041</b>	<b>7,096,036</b>	<b>14,173,500</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		KOOCHICHI	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	2,386,771	822,759	3,360,465	1,120,867	2,720,950	949,563	3,513,497
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	2,386,771	822,759	3,360,465	1,120,867	2,720,950	949,563	3,513,497
Public Safety	- Sheriff	1,274,361	427,611	1,535,208	609,477	1,069,516	402,913	1,573,223
	- Corrections	215,021	35,831	47,235	11,001	753,098	35,483	332,238
	- All Other	9,294	13,524	404,604	23,507	526,510	17,601	96,455
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,498,676	476,966	1,987,047	643,985	2,349,124	455,997	2,001,916
Streets and Highways	- Administration	318,349	122,777	253,061	97,600	397,014	213,083	411,307
	- Maintenance	1,566,235	1,447,077	2,081,280	1,358,278	1,853,757	1,190,770	1,911,226
	- Construction	3,176,558	1,675,795	1,956,580	1,623,463	2,350,460	866,214	2,102,175
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	5,061,142	3,245,649	4,290,921	3,079,341	4,601,231	2,270,067	4,424,708
Sanitation	- Current Expenditures	1,103,257	148,426	251,137	863,756	147,196	105,507	255,018
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,103,257	148,426	251,137	863,756	147,196	105,507	255,018
Human Services	- Income Maintenance	1,163,246	388,212	625,085	291,927	1,280,656	---	---
	- Social Services	3,149,071	1,405,126	2,403,728	587,709	3,539,897	---	---
	- All Other	---	---	---	35,960	24,532	839,528	2,420,630
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,312,317	1,793,338	3,028,813	915,596	4,845,085	839,528	2,420,630
Health	- Current Expenditures	880,933	68,158	370,123	50,792	1,259,341	12,568	102,108
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	880,933	68,158	370,123	50,792	1,259,341	12,568	102,108
Culture and Recreation	- Current Expenditures	30,585	56,018	54,971	17,379	254,435	33,218	178,739
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	113,181	125,362	611,706	135,705	123,425	120,969	196,055
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	143,766	181,380	666,677	153,084	377,860	154,187	374,794
Conservation of Natural Resources	- Current Expenditures	1,030,325	795,225	598,504	226,012	486,836	451,127	1,419,293
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,030,325	795,225	598,504	226,012	486,836	451,127	1,419,293
Economic Development	- Current Expenditures	230,884	11,952	79,626	99,044	206,051	227,881	47,412
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	230,884	11,952	79,626	99,044	206,051	227,881	47,412
All Other	- Current Expenditures	64,425	30,898	6,987	93,907	---	190,160	108,417
	- Capital Outlay	---	---	47,525	---	---	---	---
	Total All Other	64,425	30,898	54,512	93,907	---	190,160	108,417
Debt Service	- Principal Paid on Bonds	275,000	---	1,140,000	---	325,000	777,000	80,000
	- Other Long-term Debt	---	46,277	90,753	26,012	---	3,801	246,044
	- Interest and Fiscal Charges	102,630	6,898	415,267	4,581	128,624	76,893	217,353
	Total Current Expenditures	13,535,938	5,898,956	12,683,720	5,622,921	14,643,214	4,790,371	12,565,618
	Total Capital Outlay	3,176,558	1,675,795	2,004,105	1,623,463	2,350,460	866,214	2,102,175
	Total Debt Service	377,630	53,175	1,646,020	30,593	453,624	857,694	543,397
	<b>Total Expenditures</b>	<b>17,090,126</b>	<b>7,627,926</b>	<b>16,333,845</b>	<b>7,276,977</b>	<b>17,447,298</b>	<b>6,514,279</b>	<b>15,211,190</b>
	<b>Other Financing Uses</b>							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To							
	- Enterprise Funds	---	---	62,000	---	---	---	---
	- Governmental Funds	3,139,947	95,007	476,933	---	98,476	25,950	---
	<b>Total Expenditures and Other Uses</b>	<b>20,230,073</b>	<b>7,722,933</b>	<b>16,872,778</b>	<b>7,276,977</b>	<b>17,545,774</b>	<b>6,540,229</b>	<b>15,211,190</b>
<b>Unreserved Fund Balance</b>								
	General Fund Unreserved Fund Balance	7,296,683	2,148,915	4,414,559	2,413,960	1,454,698	1,251,973	4,843,471
	Special Revenue Fund Unreserved Fund Balance	5,258,530	4,004,842	6,412,132	3,518,347	6,250,372	2,773,441	521,779
	<b>Total</b>	<b>12,555,213</b>	<b>6,153,757</b>	<b>10,826,691</b>	<b>5,932,307</b>	<b>7,705,070</b>	<b>4,025,414</b>	<b>5,365,250</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		92.8%	104.3%	85.4%	105.5%	52.6%	84.0%	42.7%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population ( 1999 Estimate)	5,166	10,383	22,694	35,364	21,929	21,355	31,756
Net Taxable Tax Capacity	2,184,639	8,369,723	15,753,180	16,756,566	10,876,339	8,540,982	12,739,015
1998 Tax Levy (Payable 1999)	2,581,850	2,729,090	5,574,550	8,543,254	5,100,760	6,793,966	7,937,541
<b>REVENUES</b>							
Taxes	2,735,428	2,808,701	5,728,019	8,696,894	5,194,919	7,258,350	8,189,239
Special Assessments	249,287	530,744	400,436	213,163	124,597	232,107	146,019
Licenses and Permits	7,471	120	27,533	54,759	27,289	137,299	192,198
Intergovernmental Revenues							
Federal Grants							
Highways	--	--	--	--	--	--	1,313,674
Human Services	419,868	287,625	--	632,825	461,094	760,704	1,496,959
Disaster	4,000	427,730	4,770	127,344	4,567	3,700	5,269
All Other	137,687	770,636	332,516	199,384	270,375	253,475	247,196
Total Federal Grants	561,555	1,485,991	337,286	959,553	736,036	1,017,879	3,063,098
State Grants							
HACA	423,240	663,570	977,362	1,754,799	1,081,807	1,121,598	1,797,625
Manufactured Home HACA	3,022	4,805	--	34,911	17,252	25,761	24,487
Local Performance Aid	6,130	12,532	26,820	40,488	25,485	24,237	36,663
Attached Machinery Aid	--	--	--	--	--	--	--
Disparity Reduction Aid	76,095	5,349	44,109	71,397	18,460	29,326	35,011
Highways	1,657,670	4,838,583	3,489,335	4,826,455	2,169,895	2,378,678	5,608,342
Human Services	854,012	509,561	20,299	2,352,897	1,836,074	2,562,932	2,998,911
Criminal Justice Aid	--	41,252	120,115	170,291	105,920	134,615	159,193
PERA Aid	--	17,785	17,659	54,227	24,144	61,572	48,267
Police Aid	--	50,553	49,915	87,960	46,141	74,763	--
All Other	663,151	796,278	551,131	675,933	658,794	940,197	744,581
Total State Grants	3,683,320	6,940,268	5,296,745	10,069,358	5,983,972	7,353,679	11,453,080
Local Units Grants	35,727	176,688	--	--	6,347	30,723	6,412
<b>Total Intergovernmental Revenues</b>	<b>4,280,602</b>	<b>8,602,947</b>	<b>5,634,031</b>	<b>11,028,911</b>	<b>6,726,355</b>	<b>8,402,281</b>	<b>14,522,590</b>
Charges for Services	236,345	1,273,820	927,078	2,890,128	1,660,648	918,154	3,120,343
Fines and Forfeits	52,954	42,645	218,924	272,872	44,217	289,810	214,948
Interest Earnings	227,715	236,059	505,397	980,384	262,148	470,041	974,105
All Other Revenues	338,954	735,199	395,577	1,778,030	1,193,244	699,687	1,192,886
<b>Total Revenues</b>	<b>8,128,756</b>	<b>14,230,235</b>	<b>13,836,995</b>	<b>25,915,141</b>	<b>15,233,417</b>	<b>18,407,729</b>	<b>28,552,328</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	1,078,010	--	--	--	--	--	--
Other Long-term Debt	429,653	797,023	285,741	--	15,500	--	--
<b>Total Borrowing</b>	<b>1,507,663</b>	<b>797,023</b>	<b>285,741</b>	<b>--</b>	<b>15,500</b>	<b>--</b>	<b>--</b>
Other Sources	--	--	--	16,556	--	2,403	--
Transfers From - Enterprise Funds	--	--	--	--	--	--	--
- Governmental Funds	--	26,052	50,000	812,526	1,026,231	138,442	--
<b>Total Revenues and Other Sources</b>	<b>9,636,419</b>	<b>15,053,310</b>	<b>14,172,736</b>	<b>26,744,223</b>	<b>16,275,148</b>	<b>18,548,574</b>	<b>28,552,328</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,282,303	1,363,284	2,868,591	3,745,092	1,887,822	3,122,759	3,718,904
	- Capital Outlay	---	1,070,376	---	---	---	---	---
	Total General Government	1,282,303	2,433,660	2,868,591	3,745,092	1,887,822	3,122,759	3,718,904
Public Safety	- Sheriff	1,044,262	979,902	1,774,825	2,304,217	1,790,343	1,217,219	1,337,259
	- Corrections	95,340	63,602	273,694	1,112,884	340,045	2,285,788	1,406,421
	- All Other	3,739	100,552	66,258	260,531	75,489	49,456	46,065
	- Capital Outlay	---	---	---	---	725,649	1,126,082	---
	Total Public Safety	1,143,341	1,144,056	2,114,777	3,677,632	2,931,526	4,678,545	2,789,745
Streets and Highways	- Administration	139,055	498,077	205,680	500,959	320,836	216,135	75,280
	- Maintenance	966,732	1,965,907	2,468,211	1,669,112	1,783,831	1,434,609	2,301,096
	- Construction	856,362	3,372,401	3,032,740	5,694,643	1,956,668	2,086,293	6,380,023
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	1,962,149	5,836,385	5,706,631	7,864,714	4,061,335	3,737,037	8,756,399
Sanitation	- Current Expenditures	230,730	131,996	243,272	1,471,580	145,407	398,982	986,029
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	230,730	131,996	243,272	1,471,580	145,407	398,982	986,029
Human Services	- Income Maintenance	582,271	601,818	---	1,424,636	1,075,971	1,194,039	2,352,563
	- Social Services	1,189,323	1,461,680	---	5,088,365	3,487,938	5,910,503	4,632,368
	- All Other	321,206	203,283	1,779,296	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,092,800	2,266,781	1,779,296	6,513,001	4,563,909	7,104,542	6,984,931
Health	- Current Expenditures	63,966	24,000	---	1,335,293	961,321	715,467	1,124,077
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	63,966	24,000	---	1,335,293	961,321	715,467	1,124,077
Culture and Recreation	- Current Expenditures	18,265	83,260	501,186	---	102,798	125,594	301,929
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	41,903	171,306	81,061	388,931	155,824	---	67,739
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	60,168	254,566	582,247	388,931	258,622	125,594	369,668
Conservation of Natural Resources	- Current Expenditures	216,098	933,058	593,508	480,278	336,709	172,803	361,613
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	216,098	933,058	593,508	480,278	336,709	172,803	361,613
Economic Development	- Current Expenditures	21,470	1,646,746	32,143	---	240,844	180,685	52,082
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	21,470	1,646,746	32,143	---	240,844	180,685	52,082
All Other	- Current Expenditures	82,566	143,426	193,515	991,033	125,526	21,843	199,517
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	82,566	143,426	193,515	991,033	125,526	21,843	199,517
Debt Service	- Principal Paid on Bonds	190,000	345,000	240,000	225,000	100,000	---	485,000
	- Other Long-term Debt	56,678	11,548	29,993	560,000	150,000	15,792	55,000
	- Interest and Fiscal Charges	30,082	34,285	88,735	124,241	306,410	324,300	682,561
	Total Current Expenditures	6,299,229	10,371,897	11,081,240	20,772,911	12,830,704	17,045,882	18,962,942
	Total Capital Outlay	856,362	4,442,777	3,032,740	5,694,643	2,682,317	3,212,375	6,380,023
	Total Debt Service	276,760	390,833	358,728	909,241	556,410	1,222,561	1,222,561
<b>Total Expenditures</b>		<b>7,432,351</b>	<b>15,205,507</b>	<b>14,472,708</b>	<b>27,376,795</b>	<b>16,069,431</b>	<b>20,598,349</b>	<b>26,565,526</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	510,825	---	---	---	---	---	---
	- Governmental Funds	---	26,052	50,000	812,526	1,026,231	138,442	---
<b>Total Expenditures and Other Uses</b>		<b>7,943,176</b>	<b>15,231,559</b>	<b>14,522,708</b>	<b>28,189,321</b>	<b>17,095,662</b>	<b>20,736,791</b>	<b>26,565,526</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		2,506,776	524,381	2,739,916	2,064,649	3,338,314	5,474,396	4,705,637
Special Revenue Fund Unreserved Fund Balance		1,961,861	2,813,391	5,800,561	10,633,987	3,736,655	3,572,419	8,426,371
<b>Total</b>		<b>4,468,637</b>	<b>3,337,772</b>	<b>8,540,477</b>	<b>12,698,636</b>	<b>7,074,969</b>	<b>9,046,815</b>	<b>13,132,008</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		70.9%	32.2%	77.1%	61.1%	55.1%	53.1%	69.3%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population ( 1999 Estimate)	37,583	9,544	30,464	19,920	7,637	121,452	55,192
Net Taxable Tax Capacity	17,707,036	6,998,236	16,386,415	12,237,220	4,905,464	71,576,679	31,477,146
1998 Tax Levy (Payable 1999)	8,031,457	3,116,694	7,369,527	4,359,374	2,568,213	34,428,763	12,869,066
<b>REVENUES</b>							
Taxes	8,186,028	3,151,696	7,358,988	4,519,734	2,622,582	34,818,562	13,418,029
Special Assessments	341,832	398,766	461,661	89,476	619,573	---	15,210
Licenses and Permits	41,325	17,135	2,412	11,585	532	1,289,702	136,575
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	---	---	68,426
Human Services	1,143,312	---	851,941	652,439	288,290	5,372,632	2,494,889
Disaster	20,620	6,171	118,442	4,191	55,016	21,906	44,811
All Other	345,679	63,235	113,732	42,565	11,847	1,418,825	449,869
Total Federal Grants	1,509,611	69,406	1,084,115	699,195	355,153	6,813,363	3,057,995
State Grants							
HACA	1,999,635	779,022	1,529,576	1,064,947	636,947	6,041,758	2,823,542
Manufactured Home HACA	---	2,052	24,058	4,386	2,372	---	36,076
Local Performance Aid	---	11,297	35,173	24,145	9,193	---	63,574
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	293,684	46,304	16,295	86,548	18,438	19,244	18,250
Highways	2,767,362	3,412,559	2,983,265	3,029,630	2,311,204	3,831,181	9,380,832
Human Services	3,786,785	645	1,993,189	2,632,955	713,939	15,005,865	5,443,242
Criminal Justice Aid	199,599	37,588	141,846	98,334	29,618	---	257,900
PERA Aid	40,232	11,609	---	28,842	26,366	---	64,946
Police Aid	---	20,009	---	45,536	---	---	---
All Other	1,378,518	478,514	841,523	273,441	213,597	5,054,300	1,617,523
Total State Grants	10,515,563	4,799,599	7,564,925	7,288,764	3,961,674	29,952,348	19,705,885
Local Units Grants	9,584	76,538	---	---	---	720,315	10,036
<b>Total Intergovernmental Revenues</b>	<b>12,034,758</b>	<b>4,945,543</b>	<b>8,649,040</b>	<b>7,987,959</b>	<b>4,316,827</b>	<b>37,486,026</b>	<b>22,773,916</b>
Charges for Services	2,652,585	272,145	1,658,837	571,977	313,024	10,382,850	2,904,220
Fines and Forfeits	198,706	77,712	194,303	143,454	20,177	628,505	336,820
Interest Earnings	186,658	354,763	758,246	515,119	178,566	2,320,726	325,303
All Other Revenues	501,518	366,111	1,096,943	1,379,842	206,858	825,464	845,874
<b>Total Revenues</b>	<b>24,143,410</b>	<b>9,583,871</b>	<b>20,180,430</b>	<b>15,219,146</b>	<b>8,278,139</b>	<b>87,751,835</b>	<b>40,755,947</b>
Other Financing Sources							
Borrowing							
Bonds Issued	---	297,042	3,937,131	8,152,502	---	---	---
Other Long-term Debt	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>297,042</b>	<b>3,937,131</b>	<b>8,152,502</b>	<b>---</b>	<b>---</b>	<b>---</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	374,220	---
- Governmental Funds	198,260	216,747	550,000	29,594	---	264,011	1,063,804
<b>Total Revenues and Other Sources</b>	<b>24,341,670</b>	<b>10,097,660</b>	<b>24,667,561</b>	<b>23,401,242</b>	<b>8,278,139</b>	<b>88,390,066</b>	<b>41,819,751</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

<b>EXPENDITURES</b>	<b>MOWER</b>	<b>MURRAY</b>	<b>NICOLLET</b>	<b>NOBLES</b>	<b>NORMAN</b>	<b>OLMSTED</b>	<b>OTTER TAIL</b>
General Government - Current Expenditures	3,636,820	1,444,848	3,818,094	2,482,309	1,032,240	10,665,024	7,299,191
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	3,636,820	1,444,848	3,818,094	2,482,309	1,032,240	10,665,024	7,299,191
Public Safety - Sheriff	1,714,520	617,134	916,860	771,801	466,877	5,762,408	2,685,364
- Corrections	977,467	41,630	530,105	526,730	105,703	9,429,763	2,172,239
- All Other	202,677	39,725	2,728,429	127,316	35,242	4,524,042	161,289
- Capital Outlay	---	---	---	76,954	---	---	---
Total Public Safety	2,894,664	698,489	4,175,394	1,502,801	607,822	19,716,213	5,018,892
Streets and Highways - Administration	393,802	136,434	158,051	221,405	214,058	918,169	254,886
- Maintenance	3,561,174	1,603,692	1,368,442	1,512,683	1,704,896	4,375,799	3,465,280
- Construction	1,847,325	2,725,436	2,642,321	2,645,383	1,439,502	5,977,441	7,334,507
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,802,301	4,465,562	4,168,814	4,379,471	3,358,456	11,271,409	11,054,673
Sanitation - Current Expenditures	441,462	174,375	534,153	460,295	329,774	---	500,835
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	441,462	174,375	534,153	460,295	329,774	---	500,835
Human Services - Income Maintenance	1,577,890	---	1,099,228	1,217,115	490,047	5,839,514	2,392,628
- Social Services	6,709,535	---	4,450,581	3,731,857	1,315,620	29,413,244	10,949,430
- All Other	429,634	978,656	---	---	23,566	321,392	---
- Capital Outlay	101,931	---	---	---	---	---	---
Total Human Services	8,818,990	978,656	5,549,809	4,948,972	1,829,233	35,574,150	13,342,058
Health - Current Expenditures	1,500,311	214,374	601,838	126,449	97,048	5,213,726	2,374,375
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,500,311	214,374	601,838	126,449	97,048	5,213,726	2,374,375
Culture and Recreation							
Libraries - Current Expenditures	229,909	53,077	105,158	362,975	73,027	704,671	219,614
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	219,076	196,545	98,673	316,269	10,422	1,331,785	146,748
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	448,985	249,622	203,831	679,244	83,449	2,036,456	366,362
Conservation of Natural Resources - Current Expenditures	594,228	953,411	578,223	340,906	534,640	737,847	368,808
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	594,228	953,411	578,223	340,906	534,640	737,847	368,808
Economic Development - Current Expenditures	163,410	32,995	87,841	46,512	1,865	74,215	129,017
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	163,410	32,995	87,841	46,512	1,865	74,215	129,017
All Other - Current Expenditures	360,680	91,415	1,690,777	63,881	204,462	937,205	478,544
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	360,680	91,415	1,690,777	63,881	204,462	937,205	478,544
Debt Service - Principal Paid on Bonds	10,000	105,000	485,000	---	160,000	395,000	495,000
- Other Long-term Debt	40,000	---	20,000	---	13,239	24,762	41,745
- Interest and Fiscal Charges	5,356	55,505	134,894	---	28,934	255,552	158,835
Total Current Expenditures	22,712,595	6,578,311	18,766,453	12,308,503	6,639,487	80,248,804	33,598,248
Total Capital Outlay	1,949,256	2,725,436	2,642,321	2,722,337	1,439,502	5,977,441	7,334,507
Total Debt Service	55,356	160,505	639,894	---	202,173	675,314	695,580
<b>Total Expenditures</b>	<b>24,717,207</b>	<b>9,464,252</b>	<b>22,048,668</b>	<b>15,030,840</b>	<b>8,281,162</b>	<b>86,901,559</b>	<b>41,628,335</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	10,377	---	---	---	557,495	---
- Governmental Funds	198,260	216,747	550,000	29,594	---	264,011	1,063,804
<b>Total Expenditures and Other Uses</b>	<b>24,915,467</b>	<b>9,691,376</b>	<b>22,598,668</b>	<b>15,060,434</b>	<b>8,281,162</b>	<b>87,723,065</b>	<b>42,692,139</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	19,759,773	2,855,495	10,494,413	5,056,324	1,056,449	10,662,759	9,651,350
Special Revenue Fund Unreserved Fund Balance	12,812,564	2,085,892	3,990,017	3,499,382	2,316,946	12,047,126	8,424,050
<b>Total</b>	<b>32,572,337</b>	<b>4,941,387</b>	<b>14,484,430</b>	<b>8,555,706</b>	<b>3,373,395</b>	<b>22,709,885</b>	<b>18,075,400</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	143.4%	75.1%	77.2%	69.5%	50.8%	28.3%	53.8%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population ( 1999 Estimate)	13,606	24,496	10,343	32,004	10,980	497,919	4,384
Net Taxable Tax Capacity	4,892,506	11,529,041	4,988,898	17,413,501	5,845,739	343,937,821	2,004,162
1998 Tax Levy (Payable 1999)	3,688,392	6,435,865	3,230,390	10,130,500	2,941,732	128,051,633	1,142,757
<b>REVENUES</b>							
Taxes	3,826,726	6,979,769	3,339,973	9,827,928	3,037,834	171,599,658	1,170,981
Special Assessments	392,096	---	71,580	2,949,849	244,982	107	34,176
Licenses and Permits	2,903	54,994	3,905	26,457	21,401	1,075,547	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	138,338	---	128	---	3,297,332	---
Human Services	372,871	1,024,594	298,927	1,754,292	241,186	24,785,533	128,584
Disaster	69,794	4,510	4,000	59,459	4,441	58,132	21,511
All Other	41,724	451,233	22,310	322,671	92,464	5,600,086	6,525
Total Federal Grants	484,389	1,618,675	325,237	2,136,550	338,091	33,741,083	156,620
State Grants							
HACA	667,128	1,155,489	690,236	1,494,662	710,380	12,689,398	363,320
Manufactured Home HACA	17,872	---	3,148	20,381	6,566	---	2,728
Local Performance Aid	16,019	27,681	12,239	38,510	12,876	583,882	5,231
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	111,221	1,457	100,021	414,762	26,896	384,067	105,135
Highways	2,689,607	4,379,427	2,604,530	4,840,428	3,034,414	9,907,892	3,744,526
Human Services	1,761,080	2,892,009	726,152	5,811,499	1,077,343	77,849,973	329,072
Criminal Justice Aid	79,185	161,064	45,944	152,582	43,518	---	17,821
PERA Aid	16,384	36,546	14,804	43,269	17,671	722,907	8,965
Police Aid	33,433	95,769	7,052	---	22,939	---	29,750
All Other	658,176	842,351	230,325	690,567	429,357	30,853,047	185,517
Total State Grants	6,050,105	9,591,793	4,434,451	13,571,827	5,381,960	132,991,166	4,792,065
Local Units Grants	---	---	8,619	---	578,382	6,147,684	---
<b>Total Intergovernmental Revenues</b>	<b>6,534,494</b>	<b>11,210,468</b>	<b>4,768,307</b>	<b>15,708,377</b>	<b>6,298,433</b>	<b>172,879,933</b>	<b>4,948,685</b>
Charges for Services	1,059,687	1,760,459	321,709	1,689,063	824,695	35,733,010	655,306
Fines and Forfeits	65,113	239,470	110,666	206,081	34,886	3,739,148	23,173
Interest Earnings	173,661	130,210	369,507	643,951	410,184	2,055,931	144,428
All Other Revenues	681,606	1,216,437	386,600	1,850,607	256,705	19,528,890	243,806
<b>Total Revenues</b>	<b>12,736,286</b>	<b>21,591,807</b>	<b>9,372,247</b>	<b>32,902,313</b>	<b>11,129,120</b>	<b>406,612,224</b>	<b>7,221,875</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	610,000	---	5,485,000	---
Other Long-term Debt	95,741	---	---	610,379	---	9,283	---
<b>Total Borrowing</b>	<b>95,741</b>	<b>---</b>	<b>---</b>	<b>1,220,379</b>	<b>---</b>	<b>5,494,283</b>	<b>---</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	100,221	---	---	118,117	1,882,503	---
<b>Total Revenues and Other Sources</b>	<b>12,832,027</b>	<b>21,692,028</b>	<b>9,372,247</b>	<b>34,122,692</b>	<b>11,247,237</b>	<b>413,989,010</b>	<b>7,221,875</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	2,042,418	3,027,896	1,365,932	3,892,532	1,631,073	74,021,812	672,419
	- Capital Outlay	---	---	---	---	---	418,322	---
	<b>Total General Government</b>	<b>2,042,418</b>	<b>3,027,896</b>	<b>1,365,932</b>	<b>3,892,532</b>	<b>1,631,073</b>	<b>74,440,134</b>	<b>672,419</b>
Public Safety	- Sheriff	1,403,909	2,504,583	406,628	1,428,136	729,857	26,387,769	535,605
	- Corrections	190,480	1,032,004	264,827	1,068,284	219,883	41,079,623	56,264
	- All Other	12,916	166,509	56,521	412,000	14,171	1,577,590	13,136
	- Capital Outlay	---	---	---	---	---	16,160,566	---
	<b>Total Public Safety</b>	<b>1,607,305</b>	<b>3,703,096</b>	<b>727,976</b>	<b>2,908,420</b>	<b>963,911</b>	<b>85,205,548</b>	<b>605,005</b>
Streets and Highways	- Administration	372,091	447,491	123,138	268,415	223,650	2,818,270	142,176
	- Maintenance	1,505,366	2,231,377	1,144,792	2,844,375	1,256,993	7,583,940	1,080,431
	- Construction	1,873,715	3,288,430	1,810,019	3,676,227	3,362,650	9,866,565	2,375,335
	- Other Capital Outlay	1,063,317	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>4,814,489</b>	<b>5,967,298</b>	<b>3,077,949</b>	<b>6,789,017</b>	<b>4,843,293</b>	<b>20,268,775</b>	<b>3,597,942</b>
Sanitation	- Current Expenditures	60,774	201,584	137,829	1,689,056	267,324	9,564,774	114,186
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>60,774</b>	<b>201,584</b>	<b>137,829</b>	<b>1,689,056</b>	<b>267,324</b>	<b>9,564,774</b>	<b>114,186</b>
Human Services	- Income Maintenance	903,766	1,801,806	585,503	2,599,984	665,133	27,228,685	329,709
	- Social Services	3,299,255	4,762,221	1,545,572	8,727,037	1,587,275	139,307,617	573,906
	- All Other	---	50,307	---	---	---	165,430	47,882
	- Capital Outlay	---	---	---	---	---	2,987,086	---
	<b>Total Human Services</b>	<b>4,203,021</b>	<b>6,614,334</b>	<b>2,131,075</b>	<b>11,327,021</b>	<b>2,252,408</b>	<b>169,688,818</b>	<b>951,497</b>
Health	- Current Expenditures	39,728	1,082,982	107,713	111,807	638,224	21,045,036	63,000
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>39,728</b>	<b>1,082,982</b>	<b>107,713</b>	<b>111,807</b>	<b>638,224</b>	<b>21,045,036</b>	<b>63,000</b>
Culture and Recreation	- Current Expenditures	49,589	155,797	34,132	180,381	48,380	6,764,478	34,937
	- Capital Outlay	---	---	---	---	---	63,252	---
Parks and Recreation	- Current Expenditures	43,280	101,550	143,354	183,906	86,890	8,197,873	27,522
	- Capital Outlay	---	---	---	---	---	4,727,191	---
	<b>Total Culture and Recreation</b>	<b>92,869</b>	<b>257,347</b>	<b>177,486</b>	<b>364,287</b>	<b>135,270</b>	<b>19,752,794</b>	<b>62,459</b>
Conservation of Natural Resources	- Current Expenditures	800,691	773,388	240,153	2,283,383	360,083	626,434	341,887
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>800,691</b>	<b>773,388</b>	<b>240,153</b>	<b>2,283,383</b>	<b>360,083</b>	<b>626,434</b>	<b>341,887</b>
Economic Development	- Current Expenditures	44,514	12,313	---	55,078	46,690	5,956,088	16,822
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>44,514</b>	<b>12,313</b>	<b>---</b>	<b>55,078</b>	<b>46,690</b>	<b>5,956,088</b>	<b>16,822</b>
All Other	- Current Expenditures	123,232	---	55,824	268,209	11,096	44,777	85,948
	- Capital Outlay	---	---	---	---	537,160	1,500,771	---
	<b>Total All Other</b>	<b>123,232</b>	<b>---</b>	<b>55,824</b>	<b>268,209</b>	<b>548,256</b>	<b>1,545,548</b>	<b>85,948</b>
Debt Service	- Principal Paid on Bonds	130,000	---	295,000	1,386,000	108,750	53,488,094	300,000
	- Other Long-term Debt	37,432	224,250	19,701	341,700	52,330	88,103	---
	- Interest and Fiscal Charges	156,073	79,554	44,586	786,188	45,477	8,189,594	27,518
	<b>Total Current Expenditures</b>	<b>10,892,009</b>	<b>18,351,808</b>	<b>6,211,918</b>	<b>26,012,583</b>	<b>7,786,722</b>	<b>372,370,196</b>	<b>4,135,830</b>
	<b>Total Capital Outlay</b>	<b>2,937,032</b>	<b>3,288,430</b>	<b>1,810,019</b>	<b>3,676,227</b>	<b>3,899,810</b>	<b>35,723,753</b>	<b>2,375,335</b>
	<b>Total Debt Service</b>	<b>323,505</b>	<b>303,804</b>	<b>359,287</b>	<b>2,513,888</b>	<b>206,557</b>	<b>61,765,591</b>	<b>327,518</b>
	<b>Total Expenditures</b>	<b>14,152,546</b>	<b>21,944,042</b>	<b>8,381,224</b>	<b>32,202,698</b>	<b>11,893,089</b>	<b>469,859,740</b>	<b>6,838,683</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	225,751	---	---	430,794	---
	- Governmental Funds	---	100,221	---	---	118,117	1,882,503	---
	<b>Total Expenditures and Other Uses</b>	<b>14,152,546</b>	<b>22,044,263</b>	<b>8,606,975</b>	<b>32,202,698</b>	<b>12,011,206</b>	<b>472,173,037</b>	<b>6,838,683</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		2,060,585	1,561,591	4,138,488	2,677,084	3,703,409	127,207,768	2,496,559
Special Revenue Fund Unreserved Fund Balance		1,282,685	4,363,647	3,260,220	6,313,813	1,552,988	25,901,004	1,837,314
	<b>Total</b>	<b>3,343,270</b>	<b>5,925,238</b>	<b>7,398,708</b>	<b>8,990,897</b>	<b>5,256,397</b>	<b>153,108,772</b>	<b>4,333,873</b>
<b>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</b>		<b>30.7%</b>	<b>32.3%</b>	<b>119.1%</b>	<b>34.6%</b>	<b>67.5%</b>	<b>41.1%</b>	<b>104.8%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population ( 1999 Estimate)	17,193	17,412	54,888	9,801	16,314	81,534	63,182
Net Taxable Tax Capacity	11,497,793	13,734,646	27,908,632	6,224,219	6,992,170	59,995,051	56,503,849
1998 Tax Levy (Payable 1999)	5,427,135	5,157,858	9,862,497	2,424,147	2,911,919	21,167,466	17,073,213
<b>REVENUES</b>							
Taxes	5,549,075	5,417,780	10,183,171	2,487,329	3,219,317	24,356,667	17,662,803
Special Assessments	613,986	837,526	480,999	203,535	846,440	7,316	43,035
Licenses and Permits	62,780	27,906	321,599	10,473	2,760	1,151,524	676,808
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	---	---	---
Human Services	469,182	822,970	1,218,988	215,814	291,679	1,390,318	1,043,670
Disaster	37,649	1,280,454	10,061	---	110,647	112,211	10,831
All Other	181,998	105,252	1,173,731	82,902	302,963	446,229	6,805,588
Total Federal Grants	688,829	2,208,676	2,402,780	298,716	705,289	1,948,758	7,860,089
State Grants							
HACA	1,121,571	938,149	1,570,670	608,120	631,183	4,781,048	1,286,246
Manufactured Home HACA	3,989	4,256	27,318	2,511	24,900	45,416	25,224
Local Performance Aid	20,299	---	50,501	11,697	19,160	88,047	66,534
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	53,651	46,179	43,143	23,969	2,584	10,775	6,446
Highways	2,955,307	4,067,628	2,881,999	2,724,249	3,478,709	4,378,874	2,073,402
Human Services	1,395,652	1,669,056	3,414,736	789,235	874,118	4,221,415	3,515,319
Criminal Justice Aid	83,529	---	315,491	40,346	78,941	383,473	272,351
PERA Aid	27,659	40,045	62,815	15,088	16,974	108,521	63,819
Police Aid	42,902	---	---	50,074	42,121	---	205,655
All Other	479,550	915,596	2,288,689	341,109	401,348	3,001,631	1,646,522
Total State Grants	6,184,109	7,680,909	10,655,362	4,606,398	5,570,038	17,095,404	9,161,518
Local Units Grants	4,563	25,500	58,126	21,023	---	2,384,552	67,033
<b>Total Intergovernmental Revenues</b>	<b>6,877,501</b>	<b>9,915,085</b>	<b>13,116,268</b>	<b>4,926,137</b>	<b>6,275,327</b>	<b>21,428,714</b>	<b>17,088,640</b>
Charges for Services	1,037,029	1,878,463	4,040,556	534,083	1,000,222	5,109,141	5,331,253
Fines and Forfeits	120,876	20,908	442,536	98,292	76,777	502,564	715,906
Interest Earnings	494,615	828,577	844,304	218,715	379,892	12,630	1,364,995
All Other Revenues	378,482	1,877,922	1,725,439	263,280	525,036	1,002,229	1,174,161
<b>Total Revenues</b>	<b>15,134,344</b>	<b>20,804,167</b>	<b>31,154,872</b>	<b>8,741,844</b>	<b>12,325,771</b>	<b>53,570,785</b>	<b>44,057,601</b>
Other Financing Sources							
Borrowing							
Bonds Issued	---	3,660,000	---	---	---	1,036,001	5,065,000
Other Long-term Debt	---	---	---	---	---	---	---
<b>Total Borrowing</b>	<b>---</b>	<b>3,660,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,036,001</b>	<b>5,065,000</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	100,000	254,252	986,890	122,125	20,000	2,067,210	266,404
<b>Total Revenues and Other Sources</b>	<b>15,234,344</b>	<b>24,718,419</b>	<b>32,141,762</b>	<b>8,863,969</b>	<b>12,345,771</b>	<b>56,673,996</b>	<b>49,389,005</b>



**Table 3  
Classification of County Expenditures  
For the Year Ended December 31, 1999**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	2,218,432	3,301,069	4,817,897	1,311,098	1,303,497	13,892,312	7,094,191
	- Capital Outlay	---	34,749	---	---	---	4,983,075	---
	<b>Total General Government</b>	<b>2,218,432</b>	<b>3,335,818</b>	<b>4,817,897</b>	<b>1,311,098</b>	<b>1,303,497</b>	<b>18,875,387</b>	<b>7,094,191</b>
Public Safety	- Sheriff	1,271,829	918,941	2,132,337	783,596	765,041	1,454,340	3,091,172
	- Corrections	202,771	100,355	2,652,928	25,963	318,104	5,205,527	2,953,770
	- All Other	6,771	40,892	76,887	6,822	30,520	1,191,389	852,650
	- Capital Outlay	---	---	---	---	---	---	8,031,931
	<b>Total Public Safety</b>	<b>1,481,371</b>	<b>1,060,188</b>	<b>4,862,152</b>	<b>816,381</b>	<b>1,113,665</b>	<b>7,851,256</b>	<b>14,929,523</b>
Streets and Highways	- Administration	231,624	184,530	124,292	147,702	273,957	772,733	790,170
	- Maintenance	1,979,814	3,116,885	2,028,133	1,092,243	1,780,745	2,510,754	1,323,949
	- Construction	2,437,981	2,421,516	2,600,778	2,234,675	2,851,860	8,719,425	3,177,219
	- Other Capital Outlay	---	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>4,649,419</b>	<b>5,722,931</b>	<b>4,753,203</b>	<b>3,474,620</b>	<b>4,906,562</b>	<b>12,002,912</b>	<b>5,291,338</b>
Sanitation	- Current Expenditures	236,553	276,207	1,755,876	606,844	663,668	---	691,266
	- Capital Outlay	---	564,061	---	---	---	---	---
	<b>Total Sanitation</b>	<b>236,553</b>	<b>840,268</b>	<b>1,755,876</b>	<b>606,844</b>	<b>663,668</b>	<b>---</b>	<b>691,266</b>
Human Services	- Income Maintenance	1,000,671	1,694,122	1,715,513	518,385	526,989	3,683,158	2,094,280
	- Social Services	3,244,733	3,426,101	6,152,866	1,656,576	1,465,853	7,962,138	7,186,654
	- All Other	---	---	---	---	28,520	326,074	487,662
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>4,245,404</b>	<b>5,120,223</b>	<b>7,868,379</b>	<b>2,174,961</b>	<b>2,021,362</b>	<b>11,971,370</b>	<b>9,768,596</b>
Health	- Current Expenditures	1,116,657	1,016,184	2,085,343	66,176	---	1,637,450	1,028,184
	- Capital Outlay	---	6,292	---	---	---	---	---
	<b>Total Health</b>	<b>1,116,657</b>	<b>1,022,476</b>	<b>2,085,343</b>	<b>66,176</b>	<b>---</b>	<b>1,637,450</b>	<b>1,028,184</b>
Culture and Recreation	- Current Expenditures	80,916	97,779	297,631	92,352	74,358	1,303,393	757,367
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	90,312	143,458	210,084	316,756	95,511	489,937	252,373
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>171,228</b>	<b>241,237</b>	<b>507,715</b>	<b>409,108</b>	<b>169,869</b>	<b>1,793,330</b>	<b>1,009,740</b>
Conservation of Natural Resources	- Current Expenditures	756,358	3,278,663	333,138	287,802	694,361	353,587	601,524
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>756,358</b>	<b>3,278,663</b>	<b>333,138</b>	<b>287,802</b>	<b>694,361</b>	<b>353,587</b>	<b>601,524</b>
Economic Development	- Current Expenditures	25,886	52,932	965,399	2,900	19,800	672,158	45,967
	- Capital Outlay	---	---	50,600	---	---	---	---
	<b>Total Economic Development</b>	<b>25,886</b>	<b>52,932</b>	<b>1,015,999</b>	<b>2,900</b>	<b>19,800</b>	<b>672,158</b>	<b>45,967</b>
All Other	- Current Expenditures	1,403	646,458	---	---	152,155	---	671,893
	- Capital Outlay	---	238,578	249,355	---	---	1,175,109	---
	<b>Total All Other</b>	<b>1,403</b>	<b>885,036</b>	<b>249,355</b>	<b>---</b>	<b>152,155</b>	<b>1,175,109</b>	<b>671,893</b>
Debt Service	- Principal Paid on Bonds	---	---	930,000	---	---	580,000	170,000
	- Other Long-term Debt	---	---	219,000	6,541	62,683	492,506	380,000
	- Interest and Fiscal Charges	5,341	15,681	406,516	---	9,985	1,083,762	482,084
	<b>Total Current Expenditures</b>	<b>12,464,730</b>	<b>18,294,576</b>	<b>25,348,324</b>	<b>6,915,215</b>	<b>8,193,079</b>	<b>41,454,950</b>	<b>29,923,072</b>
	<b>Total Capital Outlay</b>	<b>2,437,981</b>	<b>3,265,196</b>	<b>2,900,733</b>	<b>2,234,675</b>	<b>2,851,860</b>	<b>14,877,609</b>	<b>11,209,150</b>
	<b>Total Debt Service</b>	<b>5,341</b>	<b>15,681</b>	<b>1,555,516</b>	<b>6,541</b>	<b>72,668</b>	<b>2,156,268</b>	<b>1,032,084</b>
	<b>Total Expenditures</b>	<b>14,908,052</b>	<b>21,575,453</b>	<b>29,804,573</b>	<b>9,156,431</b>	<b>11,117,607</b>	<b>58,488,827</b>	<b>42,164,306</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	100,000	254,252	986,890	122,125	20,000	2,067,210	266,404
	<b>Total Expenditures and Other Uses</b>	<b>15,008,052</b>	<b>21,829,705</b>	<b>30,791,463</b>	<b>9,278,556</b>	<b>11,137,607</b>	<b>60,556,037</b>	<b>42,430,710</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		3,530,397	2,524,711	7,248,616	2,220,321	3,044,609	15,537,935	7,728,824
Special Revenue Fund Unreserved Fund Balance		4,470,635	8,719,935	8,586,584	3,011,810	3,252,237	19,471,712	9,701,313
	<b>Total</b>	<b>8,001,032</b>	<b>11,244,646</b>	<b>15,835,200</b>	<b>5,232,131</b>	<b>6,296,846</b>	<b>35,009,647</b>	<b>17,430,137</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		64.2%	61.5%	62.5%	75.7%	76.9%	84.5%	58.2%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population ( 1999 Estimate)	14,997	133,977	32,965	10,535	199,080	11,338	24,191
Net Taxable Tax Capacity	8,415,194	65,428,572	20,602,834	5,658,032	87,026,032	5,923,721	7,450,253
1998 Tax Levy (Payable 1999)	4,681,283	27,016,752	7,534,086	2,689,524	58,854,331	3,429,002	5,869,102
<b>REVENUES</b>							
Taxes	4,789,919	28,453,843	7,688,793	2,793,165	75,757,841	3,510,195	6,172,933
Special Assessments	475,664	264,121	129,301	230,116	---	689,707	9,142
Licenses and Permits	22,417	435,780	81,564	2,547	160,899	4,305	103,651
Intergovernmental Revenues							
Federal Grants							
Highways	256,036	701,883	178,124	---	---	---	---
Human Services	328,648	3,379,469	686,304	220,031	10,418,012	273,590	1,691,552
Disaster	4,000	15,696	4,057	4,000	1,156,972	3,160	4,000
All Other	195,085	988,268	181,705	7,200	6,039,875	16,605	266,721
Total Federal Grants	783,769	5,085,316	1,050,190	231,231	17,614,859	293,355	1,962,273
State Grants							
HACA	1,045,757	4,997,292	1,241,107	928,507	9,969,410	812,171	1,704,270
Manufactured Home HACA	6,843	59,067	15,275	2,912	98,348	4,439	29,940
Local Performance Aid	17,505	153,269	37,938	12,553	234,122	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	66,475	62,657	36,863	65,909	6,480,600	83,163	82,323
Highways	3,211,902	8,485,115	3,004,671	1,984,640	17,450,835	3,026,704	3,994,561
Human Services	1,164,323	9,744,861	2,629,353	1,135,830	31,063,164	1,163,111	2,731,143
Criminal Justice Aid	47,297	744,935	---	46,270	1,143,157	---	---
PERA Aid	25,016	145,954	---	36,884	385,162	---	---
Police Aid	---	252,139	---	---	548,194	---	---
All Other	865,881	4,913,422	1,208,576	308,905	2,408,094	328,845	1,040,631
Total State Grants	6,450,999	29,604,938	8,173,783	4,522,410	69,781,086	5,418,433	9,582,868
Local Units Grants	---	70,000	---	---	412,924	---	---
<b>Total Intergovernmental Revenues</b>	<b>7,234,768</b>	<b>34,760,254</b>	<b>9,223,973</b>	<b>4,753,641</b>	<b>87,808,869</b>	<b>5,711,788</b>	<b>11,545,141</b>
Charges for Services	1,261,213	3,199,020	2,200,459	258,304	8,191,021	728,411	1,743,411
Fines and Forfeits	91,917	995,886	215,835	---	1,518,384	300	198,522
Interest Earnings	178,510	1,466,257	891,189	304,075	4,294,946	257,560	371,819
All Other Revenues	166,825	3,026,838	1,027,224	246,980	9,207,218	653,400	1,470,856
<b>Total Revenues</b>	<b>14,221,233</b>	<b>72,601,999</b>	<b>21,458,338</b>	<b>8,588,828</b>	<b>186,939,178</b>	<b>11,555,666</b>	<b>21,615,475</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	350,000	2,670,000	3,805,129	---	4,021,046	---	---
<b>Total Borrowing</b>	<b>350,000</b>	<b>2,670,000</b>	<b>3,805,129</b>	<b>---</b>	<b>4,021,046</b>	<b>---</b>	<b>---</b>
Other Sources	---	105,931	---	---	---	---	---
Transfers From - Enterprise Funds	---	2,703	---	---	---	---	---
- Governmental Funds	191,649	1,986,536	2,129,025	---	342,771	---	436,511
<b>Total Revenues and Other Sources</b>	<b>14,762,882</b>	<b>77,367,169</b>	<b>27,392,492</b>	<b>8,588,828</b>	<b>191,302,995</b>	<b>11,555,666</b>	<b>22,051,986</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

<b>EXPENDITURES</b>	<b>SIBLEY</b>	<b>STEARNS</b>	<b>STEELE</b>	<b>STEVENS</b>	<b>ST. LOUIS</b>	<b>SWIFT</b>	<b>TODD</b>
General Government - Current Expenditures	2,037,467	11,910,932	3,532,118	1,087,973	24,329,721	1,191,072	3,073,156
- Capital Outlay	---	---	---	---	882,805	---	---
<b>Total General Government</b>	<b>2,037,467</b>	<b>11,910,932</b>	<b>3,532,118</b>	<b>1,087,973</b>	<b>25,212,526</b>	<b>1,191,072</b>	<b>3,073,156</b>
Public Safety - Sheriff	1,102,410	4,502,143	2,219,732	712,240	11,334,763	908,728	1,308,151
- Corrections	212,810	6,291,285	425,994	55,426	13,661,862	41,243	631,411
- All Other	39,130	163,552	122,370	23,692	1,287,505	4,022	9,506
- Capital Outlay	148,448	---	655,788	---	519,850	---	---
<b>Total Public Safety</b>	<b>1,502,798</b>	<b>10,956,980</b>	<b>3,423,884</b>	<b>791,358</b>	<b>26,803,980</b>	<b>953,993</b>	<b>1,949,068</b>
Streets and Highways - Administration	155,548	506,721	193,178	178,247	4,183,987	163,561	270,804
- Maintenance	1,246,465	4,010,703	1,604,327	1,363,641	19,559,513	2,020,833	1,959,845
- Construction	3,115,459	8,169,547	3,242,217	1,431,392	15,303,814	2,200,568	3,335,172
- Other Capital Outlay	100,000	---	---	---	2,803,422	---	---
<b>Total Streets and Highways</b>	<b>4,617,472</b>	<b>12,686,971</b>	<b>5,039,722</b>	<b>2,973,280</b>	<b>41,850,736</b>	<b>4,384,962</b>	<b>5,565,821</b>
Sanitation - Current Expenditures	176,951	222,406	486,681	194,687	---	605,750	---
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>176,951</b>	<b>222,406</b>	<b>486,681</b>	<b>194,687</b>	<b>---</b>	<b>605,750</b>	<b>---</b>
Human Services - Income Maintenance	669,312	---	1,326,362	429,368	11,400,580	677,687	2,607,686
- Social Services	2,476,689	---	4,438,475	2,133,526	47,153,816	2,309,638	4,770,678
- All Other	---	27,001,945	---	---	6,914,603	---	57,498
- Capital Outlay	---	---	---	---	156,146	---	---
<b>Total Human Services</b>	<b>3,146,001</b>	<b>27,001,945</b>	<b>5,764,837</b>	<b>2,562,894</b>	<b>65,625,145</b>	<b>2,987,325</b>	<b>7,435,862</b>
Health - Current Expenditures	966,350	---	759,164	135,816	5,778,632	242,687	1,462,737
- Capital Outlay	---	---	---	---	18,254	---	---
<b>Total Health</b>	<b>966,350</b>	<b>---</b>	<b>759,164</b>	<b>135,816</b>	<b>5,796,886</b>	<b>242,687</b>	<b>1,462,737</b>
Culture and Recreation							
Libraries - Current Expenditures	200,601	854,252	---	44,094	368,837	54,558	220,846
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	26,965	997,277	168,014	59,868	1,125,715	47,137	174,277
- Capital Outlay	---	---	1,375,000	---	---	---	---
<b>Total Culture and Recreation</b>	<b>227,566</b>	<b>1,851,529</b>	<b>1,543,014</b>	<b>103,962</b>	<b>1,494,552</b>	<b>101,695</b>	<b>395,123</b>
Conservation of Natural Resources - Current Expenditures	714,930	1,690,119	477,156	325,057	8,244,016	668,733	310,461
- Capital Outlay	---	---	---	---	403,277	---	---
<b>Total Conservation of Natural Resources</b>	<b>714,930</b>	<b>1,690,119</b>	<b>477,156</b>	<b>325,057</b>	<b>8,647,293</b>	<b>668,733</b>	<b>310,461</b>
Economic Development - Current Expenditures	202,544	1,370,684	---	92,539	4,169,249	87,935	292,608
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Economic Development</b>	<b>202,544</b>	<b>1,370,684</b>	<b>---</b>	<b>92,539</b>	<b>4,169,249</b>	<b>87,935</b>	<b>292,608</b>
All Other - Current Expenditures	373,544	16,799	1,078,194	140,647	---	310,938	246,375
- Capital Outlay	---	2,776,632	---	---	---	---	743,003
<b>Total All Other</b>	<b>373,544</b>	<b>2,793,431</b>	<b>1,078,194</b>	<b>140,647</b>	<b>---</b>	<b>310,938</b>	<b>989,378</b>
Debt Service - Principal Paid on Bonds	165,000	1,720,000	235,000	55,000	100,000	285,000	185,000
- Other Long-term Debt	140,000	1,538,000	2,041,398	5,156	1,583,327	13,260	126,998
- Interest and Fiscal Charges	170,382	1,462,353	744,809	40,265	1,048,423	126,913	68,436
<b>Total Current Expenditures</b>	<b>10,601,716</b>	<b>59,538,818</b>	<b>16,831,765</b>	<b>6,976,821</b>	<b>159,512,799</b>	<b>9,334,522</b>	<b>17,396,039</b>
<b>Total Capital Outlay</b>	<b>3,363,907</b>	<b>10,946,179</b>	<b>5,273,005</b>	<b>1,431,392</b>	<b>20,087,568</b>	<b>2,200,568</b>	<b>4,078,175</b>
<b>Total Debt Service</b>	<b>475,382</b>	<b>4,720,353</b>	<b>3,021,207</b>	<b>100,421</b>	<b>2,731,750</b>	<b>425,173</b>	<b>380,434</b>
<b>Total Expenditures</b>	<b>14,441,005</b>	<b>75,205,350</b>	<b>25,125,977</b>	<b>8,508,634</b>	<b>182,332,117</b>	<b>11,960,263</b>	<b>21,854,648</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	72,942	279,950	---	---
- Governmental Funds	191,649	1,986,536	2,129,025	---	342,771	---	436,511
<b>Total Expenditures and Other Uses</b>	<b>14,632,654</b>	<b>77,191,886</b>	<b>27,255,002</b>	<b>8,581,576</b>	<b>182,954,838</b>	<b>11,960,263</b>	<b>22,291,159</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	1,852,718	5,878,003	5,709,534	2,613,348	21,206,438	2,561,779	2,247,420
Special Revenue Fund Unreserved Fund Balance	3,464,675	7,359,953	1,827,559	3,098,475	20,224,550	3,151,809	5,539,184
<b>Total</b>	<b>5,317,393</b>	<b>13,237,956</b>	<b>7,537,093</b>	<b>5,711,823</b>	<b>41,430,988</b>	<b>5,713,588</b>	<b>7,786,604</b>
<b>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</b>	<b>50.2%</b>	<b>22.2%</b>	<b>44.8%</b>	<b>81.9%</b>	<b>26.0%</b>	<b>61.2%</b>	<b>44.8%</b>

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population ( 1999 Estimate)	4,212	21,118	13,398	19,403	198,606	11,643	7,319
Net Taxable Tax Capacity	4,276,736	10,028,938	4,264,880	10,575,618	153,451,858	6,741,958	6,115,598
1998 Tax Levy (Payable 1999)	1,838,936	5,591,390	3,530,845	5,394,577	40,437,421	3,975,573	2,739,165
<b>REVENUES</b>							
Taxes	1,883,169	5,867,115	3,737,614	5,388,264	47,427,984	4,013,648	2,768,909
Special Assessments	6,532	---	174,589	222,095	---	232,240	206,207
Licenses and Permits	18,537	129,078	29,299	18,766	2,059,071	11,897	3,779
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	1,255,906	2,363,686	282,880	---
Human Services	183,620	417,739	804,629	500,648	3,408,694	318,622	216,873
Disaster	---	4,129	8,429	5,117	24,623	4,000	76,791
All Other	11,592	219,566	191,956	98,170	1,688,722	158,811	79,419
Total Federal Grants	195,212	641,434	1,005,014	1,859,841	7,485,725	764,313	373,083
State Grants							
HACA	496,318	995,346	484,828	1,370,877	7,812,576	942,315	839,782
Manufactured Home HACA	1,267	---	15,332	---	57,603	6,087	6,721
Local Performance Aid	5,084	24,323	15,734	21,863	200,061	13,792	8,658
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	21,747	38,890	63,154	15,644	11,254	6,000	21,340
Highways	2,711,401	3,327,244	2,518,592	2,360,353	7,508,465	1,816,093	3,345,234
Human Services	540,296	1,148,732	2,237,969	1,318,732	10,335,481	1,304,590	646,974
Criminal Justice Aid	15,789	95,070	---	87,699	956,542	56,631	40,643
PERA Aid	32,964	22,637	---	25,777	209,656	---	14,876
Police Aid	---	---	---	---	462,531	34,801	---
All Other	191,538	727,349	508,886	593,218	4,339,824	415,757	369,981
Total State Grants	4,016,404	6,379,591	5,844,495	5,794,163	31,994,506	4,596,066	5,294,209
Local Units Grants	---	---	---	2,500	1,927,720	---	---
<b>Total Intergovernmental Revenues</b>	<b>4,211,616</b>	<b>7,021,025</b>	<b>6,849,509</b>	<b>7,656,504</b>	<b>41,407,951</b>	<b>5,360,379</b>	<b>5,667,292</b>
Charges for Services	226,909	1,179,640	1,139,543	841,465	13,201,395	890,905	777,551
Fines and Forfeits	---	77,430	92,494	82,639	1,261,551	122,903	75
Interest Earnings	92,810	323,560	154,518	705,735	2,795,804	230,699	273,821
All Other Revenues	388,505	544,590	798,959	502,643	6,213,247	489,641	267,387
<b>Total Revenues</b>	<b>6,828,078</b>	<b>15,142,438</b>	<b>12,976,525</b>	<b>15,418,111</b>	<b>114,367,003</b>	<b>11,352,312</b>	<b>9,965,021</b>
<b>Other Financing Sources</b>							
Borrowing							
Bonds Issued	---	---	---	5,672,048	---	---	---
Other Long-term Debt	9,053	---	---	---	452,759	105,000	115,111
<b>Total Borrowing</b>	<b>9,053</b>	<b>---</b>	<b>---</b>	<b>5,672,048</b>	<b>452,759</b>	<b>105,000</b>	<b>115,111</b>
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	115,000	76,183	651,602	1,364,178	8,611	---
<b>Total Revenues and Other Sources</b>	<b>6,837,131</b>	<b>15,257,438</b>	<b>13,052,708</b>	<b>21,741,761</b>	<b>116,183,940</b>	<b>11,465,923</b>	<b>10,080,132</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	766,490	2,052,111	1,319,145	2,797,986	24,857,036	1,818,521	1,083,897
	- Capital Outlay	---	---	---	---	558,652	---	---
	<b>Total General Government</b>	<b>766,490</b>	<b>2,052,111</b>	<b>1,319,145</b>	<b>2,797,986</b>	<b>25,415,688</b>	<b>1,818,521</b>	<b>1,083,897</b>
Public Safety	- Sheriff	367,629	934,771	664,285	1,430,315	16,450,391	1,084,912	648,905
	- Corrections	17,016	829,765	135,203	223,665	6,430,102	235,968	39,174
	- All Other	10,015	47,608	19,884	75,309	---	23,435	13,536
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Public Safety</b>	<b>394,660</b>	<b>1,812,144</b>	<b>819,372</b>	<b>1,729,289</b>	<b>22,880,493</b>	<b>1,344,315</b>	<b>701,615</b>
Streets and Highways	- Administration	191,546	322,287	257,873	153,954	1,363,046	265,227	219,421
	- Maintenance	1,303,701	1,436,772	1,006,489	1,539,886	4,414,244	1,766,866	1,709,690
	- Construction	2,032,393	3,055,980	2,150,848	3,368,517	9,780,682	1,166,217	2,862,681
	- Other Capital Outlay	---	---	---	---	---	---	---
	<b>Total Streets and Highways</b>	<b>3,527,640</b>	<b>4,815,039</b>	<b>3,415,210</b>	<b>5,062,357</b>	<b>15,557,972</b>	<b>3,198,310</b>	<b>4,791,792</b>
Sanitation	- Current Expenditures	39,126	280,715	1,017,401	486,322	---	177,910	181,735
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Sanitation</b>	<b>39,126</b>	<b>280,715</b>	<b>1,017,401</b>	<b>486,322</b>	<b>---</b>	<b>177,910</b>	<b>181,735</b>
Human Services	- Income Maintenance	459,139	727,859	1,086,785	853,585	9,419,792	770,274	517,567
	- Social Services	883,408	2,521,124	3,265,826	2,699,052	16,499,184	2,353,570	1,410,657
	- All Other	---	12,375	---	---	1,515,174	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Human Services</b>	<b>1,342,547</b>	<b>3,261,358</b>	<b>4,352,611</b>	<b>3,552,637</b>	<b>27,434,150</b>	<b>3,123,844</b>	<b>1,928,224</b>
Health	- Current Expenditures	140,934	967,091	876,415	351,571	8,186,887	271,393	633,453
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Health</b>	<b>140,934</b>	<b>967,091</b>	<b>876,415</b>	<b>351,571</b>	<b>8,186,887</b>	<b>271,393</b>	<b>633,453</b>
Culture and Recreation	- Current Expenditures	22,302	106,247	29,177	185,453	3,773,486	396,489	33,411
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	20,072	313,673	36,897	157,686	1,930,163	42,098	11,000
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Culture and Recreation</b>	<b>42,374</b>	<b>419,920</b>	<b>66,074</b>	<b>343,139</b>	<b>5,703,649</b>	<b>438,587</b>	<b>44,411</b>
Conservation of Natural Resources	- Current Expenditures	230,310	353,772	456,222	338,335	666,777	295,313	388,581
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Conservation of Natural Resources</b>	<b>230,310</b>	<b>353,772</b>	<b>456,222</b>	<b>338,335</b>	<b>666,777</b>	<b>295,313</b>	<b>388,581</b>
Economic Development	- Current Expenditures	11,204	65,159	---	148,153	57,741	82,258	2,355
	- Capital Outlay	---	---	---	---	---	---	---
	<b>Total Economic Development</b>	<b>11,204</b>	<b>65,159</b>	<b>---</b>	<b>148,153</b>	<b>57,741</b>	<b>82,258</b>	<b>2,355</b>
All Other	- Current Expenditures	89,292	370,664	695,365	116,639	---	407,887	125,191
	- Capital Outlay	---	---	203,991	---	775,471	124,496	---
	<b>Total All Other</b>	<b>89,292</b>	<b>370,664</b>	<b>899,356</b>	<b>116,639</b>	<b>775,471</b>	<b>532,383</b>	<b>125,191</b>
Debt Service	- Principal Paid on Bonds	23,000	---	---	1,540,000	19,870,000	---	85,000
	- Other Long-term Debt	18,892	131,235	5,408	---	2,676,229	---	90,524
	- Interest and Fiscal Charges	24,443	51,556	82	109,479	3,306,229	---	25,549
	<b>Total Current Expenditures</b>	<b>4,552,184</b>	<b>11,341,993</b>	<b>10,866,967</b>	<b>11,557,911</b>	<b>95,564,023</b>	<b>9,992,121</b>	<b>7,018,573</b>
	<b>Total Capital Outlay</b>	<b>2,032,393</b>	<b>3,055,980</b>	<b>2,354,839</b>	<b>3,368,517</b>	<b>11,114,805</b>	<b>1,290,713</b>	<b>2,862,681</b>
	<b>Total Debt Service</b>	<b>66,335</b>	<b>182,791</b>	<b>5,490</b>	<b>1,649,479</b>	<b>25,852,458</b>	<b>---</b>	<b>201,073</b>
	<b>Total Expenditures</b>	<b>6,650,912</b>	<b>14,580,764</b>	<b>13,227,296</b>	<b>16,575,907</b>	<b>132,531,286</b>	<b>11,291,445</b>	<b>10,082,327</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	115,000	76,183	651,602	1,364,178	8,611	---
	<b>Total Expenditures and Other Uses</b>	<b>6,650,912</b>	<b>14,695,764</b>	<b>13,303,479</b>	<b>17,227,509</b>	<b>133,895,464</b>	<b>11,291,445</b>	<b>10,082,327</b>
<b>Unreserved Fund Balance</b>								
General Fund Unreserved Fund Balance		1,137,718	2,798,315	1,481,762	2,884,772	17,180,670	1,580,746	4,220,684
Special Revenue Fund Unreserved Fund Balance		1,633,159	3,202,362	1,550,569	6,374,285	9,661,298	2,822,882	1,393,779
	<b>Total</b>	<b>2,770,877</b>	<b>6,000,677</b>	<b>3,032,331</b>	<b>9,259,057</b>	<b>26,841,968</b>	<b>4,403,628</b>	<b>5,614,463</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.9%	52.9%	27.9%	80.1%	28.1%	44.1%	80.0%

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1999**

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population ( 1999 Estimate)	49,576	87,779	11,493	4,838,398
Net Taxable Tax Capacity	22,721,570	57,582,765	6,500,694	3,375,834,603
1998 Tax Levy (Payable 1999)	9,278,262	18,570,952	4,571,659	1,308,852,113
<b>REVENUES</b>				
Taxes	9,655,204	19,104,860	4,619,844	1,468,569,966
Special Assessments	---	102,780	197,166	25,113,461
Licenses and Permits	136,031	656,424	18,760	18,016,649
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	---	20,715,556
Human Services	1,279,182	1,695,876	342,839	216,459,252
Disaster	237,129	11,637	159,316	7,114,262
All Other	310,025	214,821	49,170	82,812,590
Total Federal Grants	1,826,336	1,922,334	551,325	327,101,660
State Grants				
HACA	1,815,281	2,266,080	928,844	197,327,756
Manufactured Home HACA	---	84,935	4,497	2,075,054
Local Performance Aid	58,086	96,831	13,661	5,094,214
Attached Machinery Aid	---	---	---	2,381,787
Disparity Reduction Aid	84,728	6,993	50,692	13,642,670
Highways	4,063,827	6,862,419	2,765,393	343,358,589
Human Services	4,489,034	5,635,435	1,083,951	423,260,305
Criminal Justice Aid	249,684	403,699	52,984	14,286,794
PERA Aid	---	81,912	15,548	4,559,225
Police Aid	54,309	373,437	31,787	5,311,731
All Other	1,397,064	1,795,088	230,534	209,306,311
Total State Grants	12,212,013	17,606,829	5,177,891	1,220,604,436
Local Units Grants	53,984	358,009	23,500	36,324,133
<b>Total Intergovernmental Revenues</b>	<b>14,092,333</b>	<b>19,887,172</b>	<b>5,752,716</b>	<b>1,584,030,229</b>
Charges for Services	3,072,539	5,394,590	167,027	354,659,618
Fines and Forfeits	220,066	707,708	3,105	27,057,529
Interest Earnings	939,761	791,363	510,460	65,144,053
All Other Revenues	604,374	1,626,995	341,346	169,816,585
<b>Total Revenues</b>	<b>28,720,308</b>	<b>48,271,892</b>	<b>11,610,424</b>	<b>3,712,408,090</b>
<b>Other Financing Sources</b>				
Borrowing				
Bonds Issued	---	---	3,254,462	154,189,290
Other Long-term Debt	---	---	---	31,136,660
<b>Total Borrowing</b>	<b>---</b>	<b>---</b>	<b>3,254,462</b>	<b>185,325,950</b>
Other Sources	5,371	---	11,990	3,141,366
Transfers From - Enterprise Funds	---	---	---	3,484,565
- Governmental Funds	---	78,448	4,915	136,833,297
<b>Total Revenues and Other Sources</b>	<b>28,725,679</b>	<b>48,350,340</b>	<b>14,881,791</b>	<b>4,041,193,268</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1999**

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	4,940,618	7,224,496	1,145,723	540,152,167
	- Capital Outlay	---	---	---	53,035,079
	Total General Government	4,940,618	7,224,496	1,145,723	593,187,246
Public Safety	- Sheriff	2,030,213	6,561,584	547,140	244,968,235
	- Corrections	1,309,633	3,680,642	467,016	274,521,702
	- All Other	66,551	174,343	68,368	96,422,890
	- Capital Outlay	---	---	84,156	77,553,491
	Total Public Safety	3,406,397	10,416,569	1,166,680	693,466,318
Streets and Highways	- Administration	201,811	449,000	147,309	33,047,133
	- Maintenance	2,116,926	3,808,836	1,831,073	229,119,751
	- Construction	3,776,592	6,495,345	2,216,134	342,006,305
	- Other Capital Outlay	---	---	---	5,116,663
	Total Streets and Highways	6,095,329	10,753,181	4,194,516	609,289,852
Sanitation	- Current Expenditures	1,072,547	275,332	94,461	58,596,300
	- Capital Outlay	---	---	---	16,716,689
	Total Sanitation	1,072,547	275,332	94,461	75,312,989
Human Services	- Income Maintenance	2,220,456	2,902,360	757,423	403,645,773
	- Social Services	6,893,538	11,046,591	2,224,165	819,462,005
	- All Other	---	---	---	51,387,864
	- Capital Outlay	---	---	---	16,228,889
	Total Human Services	9,113,994	13,948,951	2,981,588	1,290,724,531
Health	- Current Expenditures	2,229,180	1,750,069	68,266	159,062,477
	- Capital Outlay	---	---	---	2,785,309
	Total Health	2,229,180	1,750,069	68,266	161,847,786
Culture and Recreation					
Libraries	- Current Expenditures	267,478	1,020,453	44,359	63,881,689
	- Capital Outlay	---	---	---	14,114,632
Parks and Recreation	- Current Expenditures	136,713	790,044	94,379	43,014,762
	- Capital Outlay	---	---	---	6,443,199
	Total Culture and Recreation	404,191	1,810,497	138,738	127,454,282
Conservation of Natural Resources	- Current Expenditures	668,759	720,874	603,649	68,479,093
	- Capital Outlay	---	---	---	3,353,698
	Total Conservation of Natural Resources	668,759	720,874	603,649	71,832,791
Economic Development	- Current Expenditures	79,167	46,500	---	39,195,052
	- Capital Outlay	---	---	---	5,274,370
	Total Economic Development	79,167	46,500	---	44,469,422
All Other	- Current Expenditures	315,068	425,069	103,956	22,067,356
	- Capital Outlay	---	509,883	---	26,330,658
	Total All Other	315,068	934,952	103,956	48,398,014
Debt Service	- Principal Paid on Bonds	160,000	5,005,000	365,000	167,070,050
	- Other Long-term Debt	39,793	---	19,336	19,459,776
	- Interest and Fiscal Charges	36,989	1,046,185	92,868	51,617,724
	Total Current Expenditures	24,548,658	40,876,193	8,197,287	3,147,024,249
	Total Capital Outlay	3,776,592	7,005,228	2,300,290	568,958,982
	Total Debt Service	236,782	6,051,185	477,204	238,147,550
<b>Total Expenditures</b>		<b>28,562,032</b>	<b>53,932,606</b>	<b>10,974,781</b>	<b>3,954,130,781</b>
<b>Other Financing Uses</b>					
Debt Redemption - Refunded Bonds		---	---	---	---
Other Uses		---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	4,569,614
	- Governmental Funds	---	78,448	4,915	136,833,297
<b>Total Expenditures and Other Uses</b>		<b>28,562,032</b>	<b>54,011,054</b>	<b>10,979,696</b>	<b>4,095,533,692</b>
<b>Unreserved Fund Balance</b>					
General Fund Unreserved Fund Balance		6,182,903	8,978,519	2,406,236	703,587,959
Special Revenue Fund Unreserved Fund Balance		6,102,537	3,647,214	6,475,706	712,882,545
<b>Total</b>		<b>12,285,440</b>	<b>12,625,733</b>	<b>8,881,942</b>	<b>1,416,470,504</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.0%	30.9%	108.4%	45.0%

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**ANALYSIS OF  
PUBLIC SERVICE ENTERPRISES**

**Table 4**  
**Public Service Enterprises**  
**Analysis of Hospital Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHIPPEWA [1]	13,152	7,309,155	6,715,538	593,617	459,947	237,675	815,889	---	---	---	---	906,586	---	---	---
CLEARWATER	8,392	8,499,322	8,680,079	(180,757)	269,375	5,075	83,543	---	---	---	---	188,729	3,475,000	296,406	227,348
COOK [2]	4,595	5,427,162	5,871,124	(443,962)	460,065	23,218	(7,115)	300,000	---	---	---	1,510,980	---	11,500	---
DOUGLAS	31,800	40,128,855	36,661,368	3,467,487	288,929	---	3,756,416	---	---	---	---	1,980,913	---	62,505	674,817
HENNEPIN	1,089,024	319,915,283	342,732,245	(22,816,962)	19,491,350	2,525,014	(5,850,626)	17,176,980	93,490	2,220,880	460,771	16,792,307	---	2,130,429	5,432,309
KANABEC	14,432	12,163,870	10,942,208	1,221,662	108,604	---	1,330,266	---	---	---	---	287,153	---	207,453	90,000
MAHNOMEN [1] [2] [5] [6]	5,166	2,530,625	2,676,580	(145,955)	634,936	---	488,981	---	---	---	(510,825)	1,242,917	---	3,270	10,461
MEEKER [5]	21,929	9,700,016	8,890,421	809,595	215,665	---	1,025,260	---	---	---	---	1,849,237	---	---	---
MURRAY	9,544	3,531,165	3,468,287	62,878	93,034	1,698	154,214	---	---	---	---	72,959	---	---	---
PIPESTONE [2]	10,343	8,296,335	8,067,607	228,728	58,869	255,737	31,860	---	---	---	(225,751)	326,245	---	52,138	342,099
RENVILLE	17,412	4,630,633	4,626,663	3,970	48,484	3,268	49,186	---	---	---	---	522,027	---	31,244	99,818
SWIFT [5]	11,338	3,935,009	3,998,900	(63,891)	172,700	17,758	91,051	150,000	---	---	---	72,502	---	11,755	49,597
<b>TOTAL</b>	<b>1,237,127</b>	<b>426,067,430</b>	<b>443,331,020</b>	<b>(17,263,590)</b>	<b>22,301,958</b>	<b>3,069,443</b>	<b>1,968,925</b>	<b>17,626,980</b>	<b>93,490</b>	<b>2,220,880</b>	<b>(275,805)</b>	<b>25,752,555</b>	<b>3,475,000</b>	<b>2,806,700</b>	<b>6,926,449</b>

See explanation of footnotes at the end of the public service enterprise section.

**Table 5**  
**Public Service Enterprises**  
**Analysis of Nursing Home Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense	Income				To/(From) Other Funds			Interest Payments	Principal Payments
BECKER [3]	29,779	1,994,032	1,940,235	53,797	24,156	1,053	76,900	---	---	---	---	27,444	---	1,053	40,000
COOK [2]	4,595	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	17,504	2,680,787	3,004,814	(324,027)	34,496	23,927	(313,458)	---	---	---	---	12,678	---	23,927	43,398
HUBBARD [3]	17,177	4,922,594	4,652,024	270,570	25,153	17,037	278,686	---	---	---	---	28,772	---	17,037	16,587
ITASCA [3]	43,986	4,982,995	4,818,823	164,172	191,895	246,429	109,638	---	---	---	---	90,753	---	246,077	164,138
LAKE [3]	10,745	2,439,018	2,347,253	91,765	6,660	---	98,425	---	---	---	---	299,981	---	---	---
MAHNOMEN [2]	5,166	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PENNINGTON [3]	13,606	2,260,958	2,586,427	(325,469)	14,893	158	(310,734)	---	---	---	---	22,338	---	---	---
PIPESTONE [2]	10,343	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	497,919	9,251,628	9,620,635	(369,007)	33,778	64,294	(399,523)	---	---	33,778	(162,928)	121,354	---	---	4,081
STEELE	32,965	4,177,278	4,162,414	14,864	24,608	4,581	34,891	---	---	---	---	129,658	---	4,581	30,000
ST. LOUIS	199,080	19,275,921	19,975,864	(699,943)	2,369	4,318	(701,892)	2,369	---	---	---	79,374	---	2,493	40,000
TRAVERSE	4,212	1,974,007	1,988,324	(14,317)	15,066	1,285	(536)	---	---	---	---	35,102	---	---	---
WADENA [11]	13,398	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>	<b>900,475</b>	<b>53,959,218</b>	<b>55,096,813</b>	<b>(1,137,595)</b>	<b>373,074</b>	<b>363,082</b>	<b>(1,127,603)</b>	<b>2,369</b>	<b>---</b>	<b>33,778</b>	<b>(442,878)</b>	<b>847,454</b>	<b>---</b>	<b>295,168</b>	<b>338,204</b>

See explanation of footnotes at the end of the public service enterprise section.

**Table 6**  
**Public Service Enterprises**  
**Analysis of Nursing Services Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELTRAMI	38,644	1,231,667	1,851,666	(619,999)	707,089	---	87,090	---	293,243	320,275	---	4,994	---	---	---
CLAY	53,322	1,043,794	2,159,266	(1,115,472)	779,970	---	(335,502)	---	231,582	548,388	(400,990)	12,213	---	---	1,050
GRANT [8]	6,165	---	---	---	---	---	---	---	---	---	---	---	---	---	---
POLK	32,004	790,657	1,480,920	(690,263)	743,391	---	53,128	235,850	242,555	264,986	---	12,407	---	---	---
WILKIN [8]	7,319	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL</b>	<b>137,454</b>	<b>3,066,118</b>	<b>5,491,852</b>	<b>(2,425,734)</b>	<b>2,230,450</b>	<b>---</b>	<b>(195,284)</b>	<b>235,850</b>	<b>767,380</b>	<b>1,133,649</b>	<b>(400,990)</b>	<b>29,614</b>	<b>---</b>	<b>---</b>	<b>1,050</b>

See explanation of footnotes at the end of the public service enterprise section.

**Table 7  
Public Service Enterprises  
Analysis of Sanitation Operations  
For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLUE EARTH LANDFILL	55,877	1,068,327	788,507	279,820	49,628	83,351	246,097	--	--	--	(18,402)	64,288	--	83,351	125,684
CASS PINE RIVER AREA SANITARY [5]	25,644	288,763	558,634	(269,871)	4,048	18,134	(283,957)	--	--	--	--	90,646	--	18,134	55,000
CLAY SOLID WASTE	53,322	776,518	1,133,415	(356,897)	1,401,129	19,501	1,024,731	956,851	--	182,873	--	260,543	--	19,501	7,527
COTTONWOOD LANDFILL [10]	12,773	522,529	865,045	(342,516)	99,799	24,862	(267,579)	99,799	--	--	(48,261)	7,206	372,274	24,862	260,000
CROW WING SERPENT LAKE SANIT. DIST. [5]	52,698	245,225	264,866	(19,641)	2,270	72,410	(69,281)	--	--	--	157,747	--	--	72,410	--
SOLID WASTE		1,843,765	44,423	1,799,342	137,106	60,321	1,876,127	2,116	--	--	--	426,528	--	60,196	580,000
DOUGLAS SOLID WASTE [5]	31,800	1,704,317	2,467,627	(763,310)	11,435	349,159	--	--	--	196,343	--	2,967,258	--	--	--
GOODHUE WASTE MANAGEMENT [8]	43,469	--	--	--	--	--	--	--	--	--	--	--	--	--	--
HENNEPIN SOLID WASTE	1,089,024	49,727,078	50,088,637	(361,559)	3,764,653	674,686	2,728,408	301,508	--	3,460,478	--	51,267	--	674,686	7,770,000
HUBBARD SOLID WASTE	17,177	37,182	1,207,160	(1,169,978)	1,446,788	--	276,810	--	--	--	(80,000)	35,537	--	--	--
LAKE SANITARY DISTRICT [5]	10,745	62,293	244,963	(182,670)	6,745	--	(175,925)	--	--	--	--	--	--	--	--
LYON LANDFILL	25,505	1,942,141	968,209	973,932	193,172	--	1,167,104	--	--	--	--	149,413	--	--	--
OLMSTED WASTE MANAGEMENT	121,452	9,273,461	7,851,801	1,421,660	2,066,277	1,596,899	1,891,038	--	--	852,526	(16,536)	854,035	--	1,596,899	2,025,520
OTTER TAIL WASTE MANAGEMENT	55,192	5,572,890	5,108,693	464,197	345,775	69,107	740,865	--	--	200,331	--	298,534	--	69,107	--
POLK LANDFILL	32,004	479,927	418,722	61,205	36,933	--	98,138	--	--	413	--	44,371	--	--	--
RESOURCE RECOVERY		2,441,771	2,140,748	301,023	47,786	115,473	233,336	--	--	4,752	--	57,648	--	115,473	505,000
STEELE SOLID WASTE	32,965	1,420,686	725,497	695,189	70,349	--	765,538	--	--	--	--	17,280	--	--	4,981

**Table 7**  
**Public Service Enterprises**  
**Analysis of Sanitation Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. LOUIS SOLID WASTE	199,080	4,613,682	4,630,236	(16,554)	3,524,735	295,299	3,212,882	1,023,630	--	1,821,800	--	2,530,919	--	264,022	1,545,000
TODD SOLID WASTE	24,191	740,866	956,856	(215,990)	291,790	--	75,800	--	--	67,435	--	32,248	--	--	--
WRIGHT SOLID WASTE	87,779	40	818,741	(818,701)	1,414,189	693,809	(98,321)	--	--	--	--	--	--	--	1,304,557
<b>TOTAL</b>	<u>1,970,697</u>	<u>82,761,461</u>	<u>81,282,780</u>	<u>1,478,681</u>	<u>14,914,607</u>	<u>4,073,011</u>	<u>13,441,811</u>	<u>2,383,904</u>	<u>--</u>	<u>6,786,951</u>	<u>(5,452)</u>	<u>7,887,721</u>	<u>372,274</u>	<u>2,998,641</u>	<u>14,183,269</u>

See explanation of footnotes at the end of the public service enterprise section.

**Table 8**  
**Public Service Enterprises**  
**Analysis of Other Enterprise Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AITKIN CONSERVATION CENTER	14,235	549,451	730,477	(181,026)	13,656	24,902	(192,272)	--	--	3,210	--	787,955	--	18,595	4,142
ANOKA GOLF COURSE	297,776	799,909	811,833	(11,924)	11,838	51,180	(51,266)	--	10,060	1,778	37,500	514,665	--	4,256	41,411
WAVE POOL		482,631	433,029	49,602	--	--	49,602	49,602	--	--	37,500	1,099	--	--	--
BECKER EDA	29,779	144,675	565,819	(421,144)	557,892	176,617	(39,869)	--	--	--	--	281,341	--	6,829	23,503
[13] [5]															
BROWN ECONOMIC DEVELOPMENT PARTNERS	28,012	--	14,230	(14,230)	11,374	--	(2,856)	--	--	--	(34,500)	--	--	--	--
[5]															
CHISAGO HRA	42,041	155,019	68,333	86,686	12,900	94,826	4,760	--	--	--	--	--	--	94,826	--
[5]															
CLAY FAMILY SERVICE CENTER	53,322	1,165,863	1,088,047	77,816	249,451	602,575	(275,308)	--	--	--	(1,000,000)	876,934	--	602,575	206,251
JUVENILE CENTER		1,460,558	1,404,108	56,450	191,655	158,340	89,765	89,765	--	--	137,918	1,880	--	158,340	105,690
DAKOTA GEOGRAPHIC INFORMATION SYSTEM	347,245	59,623	96,873	(37,250)	--	--	(37,250)	--	--	--	--	--	--	--	--
FARIBAULT HRA	16,364	202,500	202,496	4	--	--	4	--	--	--	--	--	--	--	--
[5]															
HENNEPIN GLEN LAKE GOLF COURSE	1,089,024	791,223	631,700	159,521	--	244,847	(85,326)	--	--	--	--	10,555	--	244,847	30,000
METRO HEALTH PLAN		83,104,917	82,847,667	257,250	--	--	257,250	257,250	--	--	--	497,261	--	--	--
ITASCA ITASCA RESOURCE CENTER	43,986	440,494	430,611	9,883	--	--	9,883	--	--	--	--	3,540	--	--	--
KITSON RURAL WATER DISTRICT	5,376	257,645	267,947	(10,302)	264,949	382,614	(127,967)	--	--	--	(37,327)	6,452	--	1,965,180	1,106,872
[5]															
LAKE HRA	10,745	99,911	105,355	(5,444)	--	7,584	(83,028)	--	--	--	(62,000)	--	--	77,584	12,601
[5]															
MEEKER EDA	21,929	149,578	79,312	70,266	--	63,836	6,430	--	--	--	--	836,326	1,400,000	63,094	16,877
[5]															
MOWER HRA	37,583	598,321	506,422	91,899	--	--	91,899	--	--	--	--	124,636	--	59,578	83,065
[5]															
MURRAY CONGREGATE HOUSING	9,544	241,140	162,418	78,722	325	91,580	(12,533)	--	--	--	(10,377)	--	--	91,580	--
OLMSTED CAMPUS	121,452	--	--	--	--	--	--	--	--	--	--	--	--	--	--
[14]															

**Table 8**  
**Public Service Enterprises**  
**Analysis of Other Enterprise Operations**  
**For the Year Ended December 31, 1999**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
		Revenue	Expense	Income	Revenue	Expense							Borrowing	Interest Payments	Principal Payments
RAMSEY	497,919														
INTEGRATED MANAGED CARE		220,357	532,780	(312,423)	---	---	(312,423)	---	---	---	---	5,504	---	---	---
LAKE OWASSO RESIDENCE		4,287,345	4,684,311	(396,966)	45,001	---	(351,965)	---	---	19,968	(240,174)	8,716	---	---	---
ROCK	9,801														
RURAL WATER DISTRICT	[5]	349,312	416,206	(66,894)	76,360	---	9,466	---	---	---	---	1,545,769	---	---	---
STEARNS	133,977														
HRA	[5]	40,350	57,181	(16,831)	18,380	---	1,549	---	---	---	2,703	---	---	---	---
STEELE	32,965														
CIVIC CENTER		187,295	193,142	(5,847)	4,153	---	(1,694)	---	---	---	---	10,221	---	---	---
STEVENS	10,535														
AMBULANCE		434,228	519,512	(85,284)	23,877	---	(61,407)	---	---	---	(72,942)	68,205	---	---	---
TRAVERSE	4,212														
CONGREGATE HOUSING		220,283	147,461	72,822	7,022	88,638	(8,794)	---	---	---	---	2,415	---	88,638	20,000
<b>TOTAL</b>	<b>2,857,822</b>	<b>96,442,628</b>	<b>96,997,270</b>	<b>(554,644)</b>	<b>1,488,833</b>	<b>1,987,539</b>	<b>(1,123,350)</b>	<b>---</b>	<b>10,060</b>	<b>162,874</b>	<b>(1,379,617)</b>	<b>5,583,474</b>	<b>1,400,000</b>	<b>3,475,922</b>	<b>1,650,412</b>

See explanation of footnotes at the end of the public service enterprise section.



## Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The enterprise fund debt was reclassified to the general long-term debt account.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [9] The enterprise fund operations were reclassified and are included with other enterprise funds.
- [10] The enterprise fund operations were previously classified as a governmental fund type.
- [11] The enterprise fund operations were reclassified and are shown as a fiduciary fund.
- [12] The clinic operations are included with hospital operations.
- [13] The operations are for the fiscal year ended June 30.
- [14] The enterprise fund operations were reclassified and are shown as an internal service fund.

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**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 1999**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
AITKIN	14,235	4,585,000	--	--	--	--	4,585,000	--	203,533	822,809	
ANOKA	297,776	60,355,000	--	--	7,285,000	--	6,400,000	74,040,000	36,955,000	18,822,719	9,323,617
BECKER	29,779	495,000	--	15,000	1,500,000	--	--	2,010,000	1,500,000	932,617	1,380,877
BELTRAMI	38,644	122,500	--	--	2,275,000	5,000,000	--	7,397,500	2,255,000	46,767	1,211,509
BENTON	35,110	510,000	--	--	8,330,000	--	485,000	9,325,000	--	6,330,858	985,402
BIG STONE	5,794	--	--	200,000	--	--	--	200,000	--	--	298,341
BLUE EARTH	55,877	2,165,000	--	2,100,000	--	--	--	4,265,000	345,000	1,830,871	971,101
BROWN	28,012	935,000	--	10,000	--	3,325,000	--	4,270,000	--	934,874	726,056
CARLTON	31,591	3,710,000	--	--	--	--	--	3,710,000	2,150,000	750,487	1,705,561
CARVER	66,168	14,045,000	--	--	12,505,000	1,335,000	--	27,885,000	12,480,000	568,267	2,280,572
CASS	25,644	225,000	--	--	60,000	--	--	285,000	40,000	4,423,467	1,965,862
CHIPPEWA	13,152	--	--	--	--	--	--	--	--	--	291,586
CHISAGO	42,041	1,240,000	--	1,370,000	9,495,000	--	--	12,105,000	5,845,000	387,605	1,924,087
CLAY	53,322	--	--	3,195,000	4,800,000	10,335,000	--	18,330,000	4,575,000	1,248,383	1,861,672
CLEARWATER	8,392	445,000	--	--	--	5,830,000	--	6,275,000	--	191,621	193,173
COOK	4,595	5,410,000	2,110,000	--	--	1,820,000	550,000	9,890,000	1,660,000	4,746,768	252,060
COTTONWOOD	12,773	1,890,000	1,230,000	2,500,000	--	--	--	5,620,000	1,170,000	--	303,398
CROW WING	52,698	2,570,000	--	--	--	4,625,000	--	7,195,000	2,490,000	1,260,835	1,600,860
DAKOTA	347,245	77,360,000	--	--	3,465,000	--	--	80,825,000	67,940,000	876,037	9,962,628
DODGE	17,504	--	--	--	430,000	--	--	430,000	215,000	3,085,869	353,759
DOUGLAS	31,800	6,332,500	--	--	1,005,000	1,065,000	--	8,402,500	3,212,500	870,812	837,544
FARIBAULT	16,364	2,640,000	--	465,000	--	--	--	3,105,000	2,330,000	14,630	382,833
FILLMORE	20,914	375,000	--	--	--	--	--	375,000	--	49,037	675,490
FREEBORN	32,238	570,000	3,220,000	1,240,000	--	--	--	5,030,000	570,000	--	751,611
GOODHUE	43,469	2,165,000	--	--	21,446,959	--	--	23,611,959	--	2,171,269	2,000,239
GRANT	6,165	--	--	415,000	--	160,000	--	575,000	--	12,428	208,586
HENNEPIN	1,089,024	180,120,000	--	--	100,795,000	--	--	280,915,000	26,295,000	44,243,017	79,787,000
HOUSTON	19,545	--	--	--	--	--	--	--	--	--	584,605
HUBBARD	17,177	300,000	--	--	--	--	--	300,000	--	56,752	908,492
ISANTI	30,826	6,940,000	--	--	1,735,000	6,220,000	--	14,895,000	6,940,000	--	643,160
ITASCA	43,986	3,380,000	240,000	--	1,309,020	--	--	4,929,020	1,880,000	26,310,234	9,928,669
JACKSON	11,636	350,000	--	710,000	--	--	--	1,060,000	350,000	50,000	497,989
KANABEC	14,432	6,900,000	--	--	--	3,060,000	--	9,960,000	--	--	360,342
KANDIYOHI	41,942	12,490,000	--	405,000	--	--	3,250,000	16,145,000	3,065,000	28,243,451	1,840,770
KITTSON	5,376	--	--	2,037,084	3,551,654	--	--	5,588,738	1,641,954	--	253,923
KOOCHICHING	15,679	1,580,000	--	--	--	--	--	1,580,000	--	--	638,984
LAC QUI PARLE	8,413	--	--	--	--	--	--	--	--	--	266,834
LAKE	10,745	1,941,233	2,550,000	--	2,260,000	--	--	6,751,233	2,265,000	109,469	781,823

**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 1999**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
LAKE OF THE WOODS	4,618	---	---	---	---	---	---	---	---	149,738	
LE SUEUR	25,482	2,050,000	---	---	---	---	500,000	2,550,000	500,000	116,679	264,674
LINCOLN	6,585	---	---	1,081,000	---	---	---	1,081,000	470,000	112,178	88,107
LYON	25,505	---	---	2,170,000	---	---	---	2,170,000	---	2,636,575	390,043
MAHNOMEN	5,166	180,000	---	90,000	1,100,000	---	---	1,370,000	---	1,685,427	267,011
MARSHALL	10,383	---	---	1,130,236	---	---	450,000	1,580,236	---	809,008	294,152
MARTIN	22,694	1,030,000	---	500,000	---	---	---	1,530,000	430,000	380,911	361,351
MCLEOD	35,364	465,000	---	---	---	---	---	465,000	465,000	1,070,000	936,684
MEEKER	21,929	3,150,000	---	---	---	3,193,123	---	6,343,123	---	2,659,705	527,879
MILLE LACS	21,355	4,880,000	---	---	---	1,725,000	---	6,605,000	---	34,259	760,701
MORRISON	31,756	4,455,000	2,710,000	---	3,870,000	---	---	11,035,000	7,140,000	788,864	572,392
MOWER	37,583	---	---	10,000	---	---	---	10,000	---	1,230,562	533,910
MURRAY	9,544	---	---	990,000	270,000	---	---	1,260,000	200,000	1,600,000	156,348
NICOLLET	30,464	4,430,000	---	15,000	---	---	1,000,000	5,445,000	---	805,000	1,153,837
NOBLES	19,920	8,320,000	---	---	---	---	---	8,320,000	---	---	351,852
NORMAN	7,637	---	---	365,000	---	---	---	365,000	365,000	25,988	276,272
OLMSTED	121,452	2,050,000	---	---	43,655,000	17,270,000	---	62,975,000	36,620,000	2,035,023	2,699,308
OTTER TAIL	55,192	1,450,000	---	---	470,000	---	---	1,920,000	470,000	335,889	2,713,277
PENNINGTON	13,606	3,100,000	---	---	---	---	---	3,100,000	---	135,326	162,045
PINE	24,496	---	---	---	---	---	---	---	---	---	345,310
PIPESTONE	10,343	715,000	---	---	---	---	100,000	815,000	330,000	509,629	138,874
POLK	32,004	---	---	7,756,000	4,810,000	---	2,445,000	15,011,000	1,815,000	1,186,908	646,424
POPE	10,980	232,500	---	---	---	---	---	232,500	232,500	248,470	455,663
RAMSEY	497,919	121,708,263	---	---	---	---	---	121,708,263	67,710,000	836,667	28,495,694
RED LAKE	4,384	---	---	---	---	---	315,000	315,000	315,000	---	111,930
REDWOOD	17,193	---	---	---	---	---	---	---	---	---	558,952
RENVILLE	17,412	3,660,000	---	---	---	---	---	3,660,000	---	572,243	1,168,848
RICE	54,888	885,000	---	---	---	---	---	885,000	885,000	5,841,000	906,495
ROCK	9,801	---	---	---	---	---	---	---	---	983,832	465,177
ROSEAU	16,314	---	---	---	---	---	---	---	---	138,219	487,344
SCOTT	81,534	9,930,000	---	50,000	---	---	---	9,980,000	7,945,000	13,735,024	2,276,655
SHERBURNE	63,182	5,065,000	---	---	---	8,000,000	---	13,065,000	---	---	982,255
SIBLEY	14,997	---	---	1,100,000	---	---	---	1,100,000	325,000	2,320,000	715,753
STEARNS	133,977	7,610,000	---	515,000	16,675,000	---	---	24,800,000	22,075,000	2,525,000	3,781,374
STEELE	32,965	12,590,000	---	---	30,000	---	---	12,620,000	6,020,000	4,915,770	571,649
STEVENS	10,535	---	---	---	575,000	---	---	575,000	---	20,221	182,276
ST. LOUIS	199,080	2,150,000	---	---	4,060,000	---	---	6,210,000	2,915,000	21,972,453	31,787,899
SWIFT	11,338	---	---	1,660,000	450,000	---	---	2,110,000	450,000	193,349	418,549

**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 1999**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
TODD	24,191	380,000	---	---	---	---	380,000	---	1,040,188	894,416	
TRAVERSE	4,212	1,530,000	---	---	---	---	1,530,000	---	291,691	205,496	
WABASHA	21,118	---	---	---	---	---	---	---	866,323	695,539	
WADENA	13,398	---	---	---	---	---	---	---	---	430,771	
WASECA	19,403	5,405,000	---	---	---	1,800,000	7,205,000	1,435,000	---	632,975	
WASHINGTON	198,606	18,950,000	---	1,035,000	---	---	19,985,000	19,985,000	28,932,713	4,850,973	
WATONWAN	11,643	---	---	---	---	---	---	---	105,000	500,838	
WILKIN	7,319	100,000	---	---	---	---	100,000	100,000	311,583	172,692	
WINONA	49,576	240,000	---	---	---	---	240,000	---	264,173	594,651	
WRIGHT	87,779	15,865,000	---	---	11,975,000	---	27,840,000	24,570,000	---	1,423,301	
YELLOW MEDICINE	11,493	3,540,000	---	15,000	---	---	4,675,000	1,135,000	200,206	274,885	
<b>TOTAL</b>	<b>4,838,398</b>	<b>648,261,996</b>	<b>12,060,000</b>	<b>33,144,320</b>	<b>270,187,633</b>	<b>72,963,123</b>	<b>18,415,000</b>	<b>1,055,032,072</b>	<b>393,071,954</b>	<b>253,244,733</b>	<b>237,597,063</b>

Footnote: [1] All other includes bonds payable from county state-aid street allocations.

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

**ANALYSIS OF  
THE FUND BALANCES IN THE  
GENERAL AND SPECIAL REVENUE FUNDS**

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 1998 to 1999**  
**1999 Unreserved Fund Balances as a Percent of Total Current Expenditures**

County	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	427,472	12,931,415	13,358,887	490,580	13,302,671	13,793,251	3.3%	16,038,545	86.0%
ANOKA	45,701,950	477,856	46,179,806	47,599,752	(848,198)	46,751,554	1.2%	154,148,662	30.3%
BECKER	5,359,488	10,417,602	15,777,090	5,262,847	10,863,277	16,126,124	2.2%	22,130,051	72.9%
BELTRAMI	10,739,384	6,734,424	17,473,808	11,062,597	9,576,009	20,638,606	18.1%	30,773,153	67.1%
BENTON	396,650	9,674,778	10,071,428	601,378	9,440,701	10,042,079	-0.3%	17,565,759	57.2%
BIG STONE	1,640,883	3,884,518	5,525,401	1,734,048	4,120,966	5,855,014	6.0%	4,887,079	119.8%
BLUE EARTH	32,506,575	(2,612,248)	29,894,327	38,582,541	---	38,582,541	29.1%	29,850,427	129.3%
BROWN	2,933,068	4,198,396	7,131,464	3,229,152	4,935,483	8,164,635	14.5%	17,092,907	47.8%
CARLTON	1,080,021	6,350,805	7,430,826	1,436,874	5,537,750	6,974,624	-6.1%	25,549,209	27.3%
CARVER	33,176,686	7,364,021	40,540,707	38,947,810	5,404,870	44,352,680	9.4%	41,759,440	106.2%
CASS	1,772,899	9,481,809	11,254,708	1,899,790	10,499,326	12,399,116	10.2%	27,259,971	45.5%
CHIPPEWA	6,142,213	5,017,270	11,159,483	6,937,333	5,014,593	11,951,926	7.1%	10,009,078	119.4%
CHISAGO	9,088,805	3,981,284	13,070,089	10,627,870	2,779,201	13,407,071	2.6%	24,468,214	54.8%
CLAY	7,870,300	66,160	7,936,460	6,942,209	(29,173)	6,913,036	-12.9%	30,928,848	22.4%
CLEARWATER	1,358,293	4,677,710	6,036,003	1,770,882	4,783,360	6,554,242	8.6%	10,135,078	64.7%
COOK	347,716	8,140,907	8,488,623	186,967	8,226,115	8,413,082	-0.9%	10,399,065	80.9%
COTTONWOOD	764,893	4,528,934	5,293,827	577,286	4,773,300	5,350,586	1.1%	9,390,307	57.0%
CROW WING	59,065	13,292,007	13,351,072	107,580	14,122,807	14,230,387	6.6%	35,531,488	40.1%
DAKOTA	116,547,436	---	116,547,436	116,802,148	---	116,802,148	0.2%	156,285,193	74.7%
DODGE	2,910,388	1,696,510	4,606,898	2,863,305	1,468,908	4,332,213	-6.0%	10,410,540	41.6%
DOUGLAS	4,381,577	2,133,257	6,514,834	3,903,625	1,773,449	5,677,074	-12.9%	21,835,113	26.0%
FARIBAULT	1,754,038	1,585,538	3,339,576	1,943,572	1,941,940	3,885,512	16.3%	8,739,518	44.5%
FILLMORE	4,013,110	5,127,805	9,140,915	5,852,597	2,751,499	8,604,096	-5.9%	11,359,794	75.7%
FREEBORN	6,206,607	10,168,926	16,375,533	6,224,029	10,001,789	16,225,818	-0.9%	20,024,966	81.0%
GOODHUE	2,228,828	12,399,746	14,628,574	1,862,872	6,519,243	8,382,115	-42.7%	26,770,713	31.3%
GRANT	1,503,636	513,218	2,016,854	1,472,008	827,089	2,299,097	14.0%	6,472,752	35.5%
HENNEPIN	41,027,388	166,008,114	207,035,502	14,004,548	191,141,911	205,146,459	-0.9%	781,639,963	26.2%
HOUSTON	3,336,613	4,002,985	7,339,598	3,382,994	3,893,849	7,276,843	-0.9%	11,833,343	61.5%
HUBBARD	3,631,207	3,915,343	7,546,550	3,354,474	3,538,110	6,892,584	-8.7%	13,497,006	51.1%
ISANTI	---	7,929,401	7,929,401	141,082	5,916,226	6,057,308	-23.6%	20,195,501	30.0%
ITASCA	798,205	17,487,479	18,285,684	---	20,424,151	20,424,151	11.7%	40,286,479	50.7%
JACKSON	2,660,768	2,864,892	5,525,660	576,107	5,917,053	6,493,160	17.5%	9,753,396	66.6%
KANABEC	32,703	3,693,944	3,726,647	297,072	3,318,712	3,615,784	-3.0%	10,226,017	35.4%
KANDIYOHI	5,500	13,706,368	13,711,868	---	17,852,037	17,852,037	30.2%	31,453,522	56.8%



**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 1998 to 1999**  
**1999 Unreserved Fund Balances as a Percent of Total Current Expenditures**

County	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KITTSON	1,799,330	2,913,503	4,712,833	1,784,777	2,784,863	4,569,640	-3.0%	7,301,806	62.6%
KOOCHICHING	6,037,724	7,724,297	13,762,021	8,359,940	4,195,273	12,555,213	-8.8%	13,535,938	92.8%
LAC QUI PARLE	1,150,311	4,193,443	5,343,754	1,600,306	4,553,451	6,153,757	15.2%	5,898,956	104.3%
LAKE	2,446,150	8,107,461	10,553,611	2,435,600	8,391,091	10,826,691	2.6%	12,683,720	85.4%
LAKE OF THE WOODS	4,922,270	715,560	5,637,830	5,055,984	876,323	5,932,307	5.2%	5,622,921	105.5%
LE SUEUR	6,919,788	(12,751)	6,907,037	7,793,957	(88,887)	7,705,070	11.6%	14,643,214	52.6%
LINCOLN	727,357	2,769,105	3,496,462	639,948	3,385,466	4,025,414	15.1%	4,790,371	84.0%
LYON	755,411	5,327,545	6,082,956	870,127	4,495,123	5,365,250	-11.8%	12,565,618	42.7%
MAHNOMEN	1,426,643	2,346,801	3,773,444	1,441,989	3,026,648	4,468,637	18.4%	6,299,229	70.9%
MARSHALL	1,249,292	2,138,157	3,387,449	1,129,347	2,208,425	3,337,772	-1.5%	10,371,897	32.2%
MARTIN	33,623	8,612,886	8,646,509	---	8,540,477	8,540,477	-1.2%	11,081,240	77.1%
MCLEOD	13,495,358	910,752	14,406,110	12,444,074	254,562	12,698,636	-11.9%	20,772,911	61.1%
MEEKER	2,896,332	5,091,086	7,987,418	2,937,456	4,137,513	7,074,969	-11.4%	12,830,704	55.1%
MILLE LACS	3,428,594	6,591,652	10,020,246	3,969,152	5,077,663	9,046,815	-9.7%	17,045,882	53.1%
MORRISON	3,934,267	7,408,235	11,342,502	3,718,178	9,413,830	13,132,008	15.8%	18,962,942	69.3%
MOWER	5,746,650	27,738,837	33,485,487	8,758,097	23,814,240	32,572,337	-2.7%	22,712,595	143.4%
MURRAY	553,650	3,671,911	4,225,561	945,696	3,995,691	4,941,387	16.9%	6,578,311	75.1%
NICOLLET	10,743,010	1,672,203	12,415,213	8,417,081	6,067,349	14,484,430	16.7%	18,766,453	77.2%
NOBLES	3,815,098	4,589,618	8,404,716	4,410,564	4,145,142	8,555,706	1.8%	12,308,503	69.5%
NORMAN	325,709	2,974,428	3,300,137	737,169	2,636,226	3,373,395	2.2%	6,639,487	50.8%
OLMSTED	21,439,913	24,107	21,464,020	22,662,739	47,146	22,709,885	5.8%	80,248,804	28.3%
OTTER TAIL	11,245,583	7,813,385	19,058,968	10,460,268	7,615,132	18,075,400	-5.2%	33,598,248	53.8%
PENNINGTON	1,182,553	2,723,089	3,905,642	1,002,194	2,341,076	3,343,270	-14.4%	10,892,009	30.7%
PINE	278,757	6,294,734	6,573,491	434,642	5,490,596	5,925,238	-9.9%	18,351,808	32.3%
PIPESTONE	720,403	5,900,287	6,620,690	726,429	6,672,279	7,398,708	11.8%	6,211,918	119.1%
POLK	559,617	7,475,966	8,035,583	27,512	8,963,385	8,990,897	11.9%	26,012,583	34.6%
POPE	2,185,800	4,503,850	6,689,650	2,056,470	3,199,927	5,256,397	-21.4%	7,786,722	67.5%
RAMSEY	119,172,333	27,800,646	146,972,979	122,272,755	30,836,017	153,108,772	4.2%	372,370,196	41.1%
RED LAKE	2,333,381	1,791,959	4,125,340	2,342,496	1,991,377	4,333,873	5.1%	4,135,830	104.8%
REDWOOD	6,710,494	860,068	7,570,562	7,215,986	785,046	8,001,032	5.7%	12,464,730	64.2%
RENVILLE	4,353,330	5,626,434	9,979,764	4,426,145	6,818,501	11,244,646	12.7%	18,294,576	61.5%
RICE	11,268,179	2,882,340	14,150,519	11,897,064	3,938,136	15,835,200	11.9%	25,348,324	62.5%
ROCK	2,085,000	3,543,807	5,628,807	2,085,000	3,147,131	5,232,131	-7.0%	6,915,215	75.7%
ROSEAU	3,245,356	2,386,234	5,631,590	3,359,379	2,937,467	6,296,846	11.8%	8,193,079	76.9%

**Table 10**  
**Percent Change of Unreserved Fund Balances**  
**In the General Fund and Special Revenue Funds 1998 to 1999**  
**1999 Unreserved Fund Balances as a Percent of Total Current Expenditures**

County	December 31, 1998			December 31, 1999			1998/1999 Percent Change	1999 Total Current Expenditures	1999 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SCOTT	31,701,693	6,138,350	37,840,043	28,833,176	6,176,471	35,009,647	-7.5%	41,454,950	84.5%
SHERBURNE	11,037,071	5,356,623	16,393,694	12,972,255	4,457,882	17,430,137	6.3%	29,923,072	58.2%
SIBLEY	5,286,203	211,156	5,497,359	5,156,071	161,322	5,317,393	-3.3%	10,601,716	50.2%
STEARNS	11,711,088	834,088	12,545,176	11,681,309	1,556,647	13,237,956	5.5%	59,538,818	22.2%
STEELE	5,231,980	2,233,238	7,465,218	5,886,671	1,650,422	7,537,093	1.0%	16,831,765	44.8%
STEVENS	1,409,853	4,465,195	5,875,048	1,371,538	4,340,285	5,711,823	-2.8%	6,976,821	81.9%
ST. LOUIS	30,714,422	4,084,729	34,799,151	39,901,300	1,529,688	41,430,988	19.1%	159,512,799	26.0%
SWIFT	3,595,209	2,132,328	5,727,537	3,989,466	1,724,122	5,713,588	-0.2%	9,334,522	61.2%
TODD	7,391,288	631,731	8,023,019	7,138,342	648,262	7,786,604	-2.9%	17,396,039	44.8%
TRAVERSE	---	2,584,898	2,584,898	---	2,770,877	2,770,877	7.2%	4,552,184	60.9%
WABASHA	4,218,974	1,275,078	5,494,052	4,533,272	1,467,405	6,000,677	9.2%	11,341,993	52.9%
WADENA	1,660,688	1,596,385	3,257,073	1,675,083	1,357,248	3,032,331	-6.9%	10,866,967	27.9%
WASECA	3,751,145	5,007,870	8,759,015	3,648,975	5,610,082	9,259,057	5.7%	11,557,911	80.1%
WASHINGTON	6,386,967	17,794,118	24,181,085	8,915,201	17,926,767	26,841,968	11.0%	95,564,023	28.1%
WATONWAN	2,645,473	1,412,372	4,057,845	3,127,677	1,275,951	4,403,628	8.5%	9,992,121	44.1%
WILKIN	1,944,946	3,647,682	5,592,628	1,952,843	3,661,620	5,614,463	0.4%	7,018,573	80.0%
WINONA	5,932,287	6,294,199	12,226,486	6,322,957	5,962,483	12,285,440	0.5%	24,548,658	50.0%
WRIGHT	11,205,630	2,230,660	13,436,290	10,444,113	2,181,620	12,625,733	-6.0%	40,876,193	30.9%
YELLOW MEDICINE	1,379,471	6,932,726	8,312,197	1,783,633	7,098,309	8,881,942	6.9%	8,197,287	108.4%
<b>Total</b>	<u>758,796,019</u>	<u>621,816,235</u>	<u>1,380,612,254</u>	<u>768,430,332</u>	<u>648,040,172</u>	<u>1,416,470,504</u>	<u>2.6%</u>	<u>3,147,024,249</u>	<u>45.0%</u>

**APPENDIX A**

**FACTORS INFLUENCING COUNTY FINANCES**

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# Appendix A

## Factors Influencing County Finances

The finances of counties are affected by many different factors. Some of the variation results from decisions made by county officials. Some is due to factors outside the control of the elected officials such as state mandates, a county's size, the economic status of its residents, or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, and many other interrelated factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the county. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on county finances, while others might be one-time events.

### A. Demographics

**Age of Housing.** In the metropolitan area, the average age of housing in a county reflects not only the probable condition of the county's infrastructure, but several other conditions as well. The League of Minnesota Cities (LMC) found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

**Population.** Counties with larger populations face certain challenges not encountered by smaller counties. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates. Conversely, counties with sparse populations spread over large land areas may face higher costs per citizen served and fewer taxpayers to pay for the services.

**Population Decline.** A large loss of population can have a very significant effect upon a county's spending. The costs of a county's infrastructure and many of its services do not go down immediately when a number of county residents move away. Consequently, the county must often curtail services or raise the property taxes on the remaining taxpayers to maintain the existing level of services. Counties experiencing population loss are commonly home to an aging population that is more likely to live on fixed incomes. This population may require more services while at the same time have fewer resources to afford them.

**Income.** Income is indirectly related to a county's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a county's tax capacity. Poverty rates, in turn, will be higher, creating greater demand for public services.

**Crime Rate.** Higher crime rates require a correspondingly high level of public safety services. Counties that host entertainment events, such as outdoor concerts, can draw large crowds of nonresidents and create unusual public safety service demands. Higher levels of poverty are also

associated with the crime rate of a county and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors including: the number, type, and use of personnel; the scope of services; and the amount of shared services.

## **B. Geographic Location**

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a higher demand for public assistance and at the same time reduce the tax capacity of the area. Trends in agriculture may result in lower property values and a decline in revenues for counties in regions where economies are primarily based on agriculture. Counties located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

## **C. Revenue Sources**

**Tax Capacity.** The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs. The greater the amount and types of revenue available to a county, the more it will spend. Counties with significant amounts of tax-exempt property, such as state and federal parks and forests, churches, and academic institutions, may not receive enough revenue from the parcels to cover the costs of the services provided to them.

**Enterprise Funds.** Services provided through enterprise funds allow counties to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, counties may be able to keep down the level of general property taxes needed to provide services.

## **D. Shared Services, Joint Powers Agreements**

A significant practice among counties is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow counties to provide services jointly with other counties and thus pool their resources. For example, certain counties operate joint solid waste facilities while others provide human services through jointly-operated boards.

Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis. By sharing the costs of services, counties can achieve greater economies of scale and avoid duplicating services and capital investments. Counties that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by revenues provided by the other participating entities.

## **E. Proximity to Regional or State-Run Programs/Facilities**

Counties that are located near regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. Counties may also take advantage of services offered by county urban centers or neighboring counties.

The degree of isolation experienced by a community, whether geographic or technological (i.e., lack of advanced telecommunications capability), can also affect service demands and costs. Counties that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

## **F. Source of Labor**

The extent to which a county depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts for specific projects or general services. Besides lower wages to part-time employees, an important reduction in costs created through these types of arrangements is in the area of fringe benefits, which are not generally paid to either part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some counties' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult to control for these counties.

## **G. Other Factors**

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, counties may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials.

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**APPENDIX B**

**COUNTY GENERAL AND SPECIAL REVENUE  
UNRESERVED FUND BALANCES**

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## Appendix B

### County General and Special Revenue Unreserved Fund Balances

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

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

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

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

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

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

The unique fiscal characteristics of individual counties make it impossible to apply a single standard for fund balances to all counties. While some counties may require a fund balance equivalent to 40 percent of their total current expenditures, other counties may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

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

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

# GLOSSARY

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## Glossary

**BORROWING** - These revenues 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 created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

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

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

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

**ENTERPRISE FUND** - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. 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.

**FRANCHISE TAXES** - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

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

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

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

**GRAVEL TAX** - These revenues are derived from taxes imposed by the local government for aggregate material removal.

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

## Glossary

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

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

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

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

**MISCELLANEOUS 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.

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

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

**OTHER FINANCING SOURCES** - Long-term debt proceeds, sale of fixed assets, and transfers from other funds.

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

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

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

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

**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.



## Glossary

**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 new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

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

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

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

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

**TAX INCREMENTS** - These revenues refer to the amount of resources local governments generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the county and school district.

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

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

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

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

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

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

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

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This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. June 2001
- ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 1998***  
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- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1998***  
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- ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1999***  
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- ***Ranking of 1999 Per Capita Expenditures of Cities Over 2,500 in Population***  
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- ***Ranking of 1999 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 1999***  
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. August 2001

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