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**REPORT OF THE
STATE AUDITOR of MINNESOTA**

REPORT OF THE
STATE AUDITOR OF MINNESOTA
on the
REVENUES, EXPENDITURES,
AND DEBT OF THE COUNTIES
in
MINNESOTA

For the Fiscal Year Ended
December 31, 1981



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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P R E F A C E

The annual report of the State Auditor covers the revenues, expenditures, indebtedness, taxable valuations and tax levies of the Counties in Minnesota for the fiscal year ended December 31, 1981. This data has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

The Governmental Information Division has generated these reports by computer, using System 2000, a data base management system, with University of Minnesota computers. Those wishing to make further analysis of the data should contact this office for assistance.



Arne H. Carlson
State Auditor

April 7, 1983

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General Summary

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1981. The data incorporated in this report was generated from the audited annual financial statements of the counties, and Department of Revenue reports of levies and valuations. Counties generally report on the modified accrual basis of accounting, with eleven of the smaller counties reporting on the cash basis.

OPERATIONS

Counties serve as agents for other governmental units in the collection and distribution of taxes and grants, in addition to their governmental functions. Governmental revenues and expenditures reported in Tables 2 and 3 include the general fund and other governmental funds. Cash purchases and sales of investments, and the trust and agency funds are not included in this report. County hospitals and nursing homes are considered public service enterprises and their financial operations are presented in separate tables. Population figures are based on the 1980 Federal census (PC80-1-A25, February 1982).

REVENUES

The two main sources of county revenues are property taxes and intergovernmental revenues which together accounted for 85% of total revenues in 1981. Over the past five years the percentage of revenue from taxes has decreased from 32.5% to 28.9% in 1981. Intergovernmental revenues as a percentage of total revenues has declined from 58% in 1977 to 56.1% in 1981. During this five year period the amount of taxes collected increased from \$317.3 million to \$419.6 million, and intergovernmental revenues increased from \$566.5 million to \$812.6 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1981 totaled \$1.39 billion which represents an increase of \$442.6 million, or 46.6% in the past five years.

Most of the increase came from public welfare which rose \$266.5 million. Public safety expenditures rose \$65.9 million, highway expenditures increased \$65.9 million, and general government rose \$44.2 million during the last five years. Total capital outlay has increased \$9.4 million since 1977.

Welfare is the largest county function accounting for 46.7% of the total expenditures in 1981.

<u>Type of Welfare</u>	<u>1981</u>
General Relief	\$ 47,131,832
Aid to Families with Dependent Children	244,573,147
Medical Assistance	30,827,444
Social Services	152,797,181
Administration and all other costs	175,465,721
Total	<u>\$650,795,325</u>

Tables of revenues and expenditures do not include direct welfare payments for the counties by State and Federal governments. Nine counties do not report detailed welfare expenditures. Of these nine counties, six comprise two welfare districts and report all expenditures in the "Other Welfare Costs" category. Consequently, the detail of welfare expenditures is presented for reference purposes only.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

The financial operations of county hospitals, nursing homes, and other service enterprises are presented in Tables 5, 6 and 7.

The 17 county hospitals had operating revenues of \$212.3 million and operating expenses of \$202.9 million, resulting in a net operating income of \$9.4 million.

The 21 county nursing homes had operating revenues of \$36.4 million and operating expenses of \$36.6 million. Net operating loss was \$236 thousand, however non-operating revenues brought net income up to \$825 thousand for this period.

Twenty-three counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, etc. Operating revenues totaled \$25.5 million, and operating expenses totaled \$26.5 million. Net loss was \$1 million.

BONDED INDEBTEDNESS

In 1981 counties issued bonds totaling \$21.6 million, and retired bonds totaling \$15.3 million, leaving \$182.7 million outstanding at December 31, 1981.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FOR THE YEAR ENDED DECEMBER 31, 1981

**FIGURE 1
THE COUNTIES - 1981**

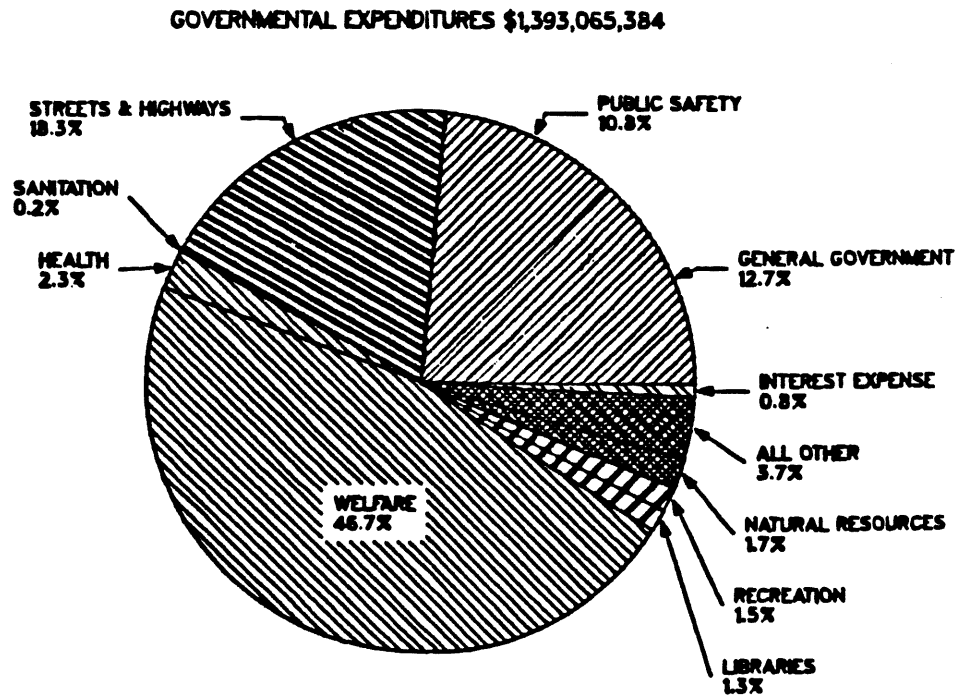
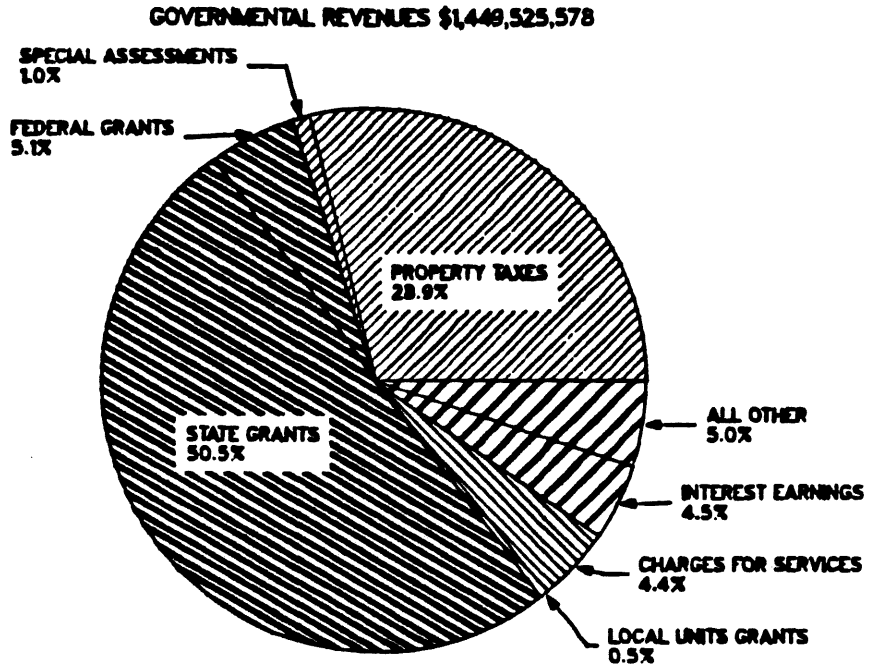


FIGURE 2
THE COUNTIES
GOVERNMENTAL REVENUES AND EXPENDITURES

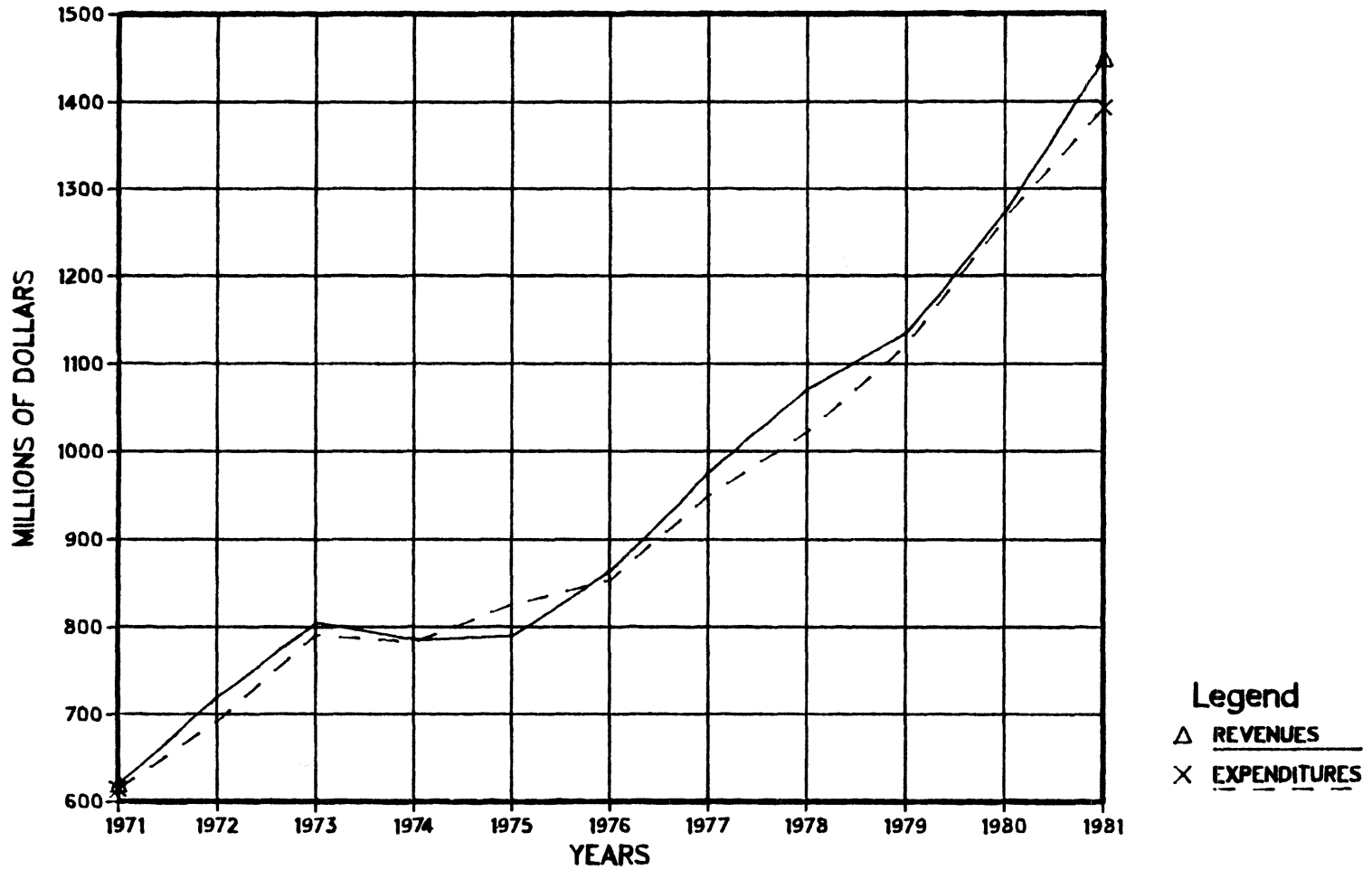


FIGURE 3
THE COUNTIES
OUTSTANDING BONDED INDEBTEDNESS

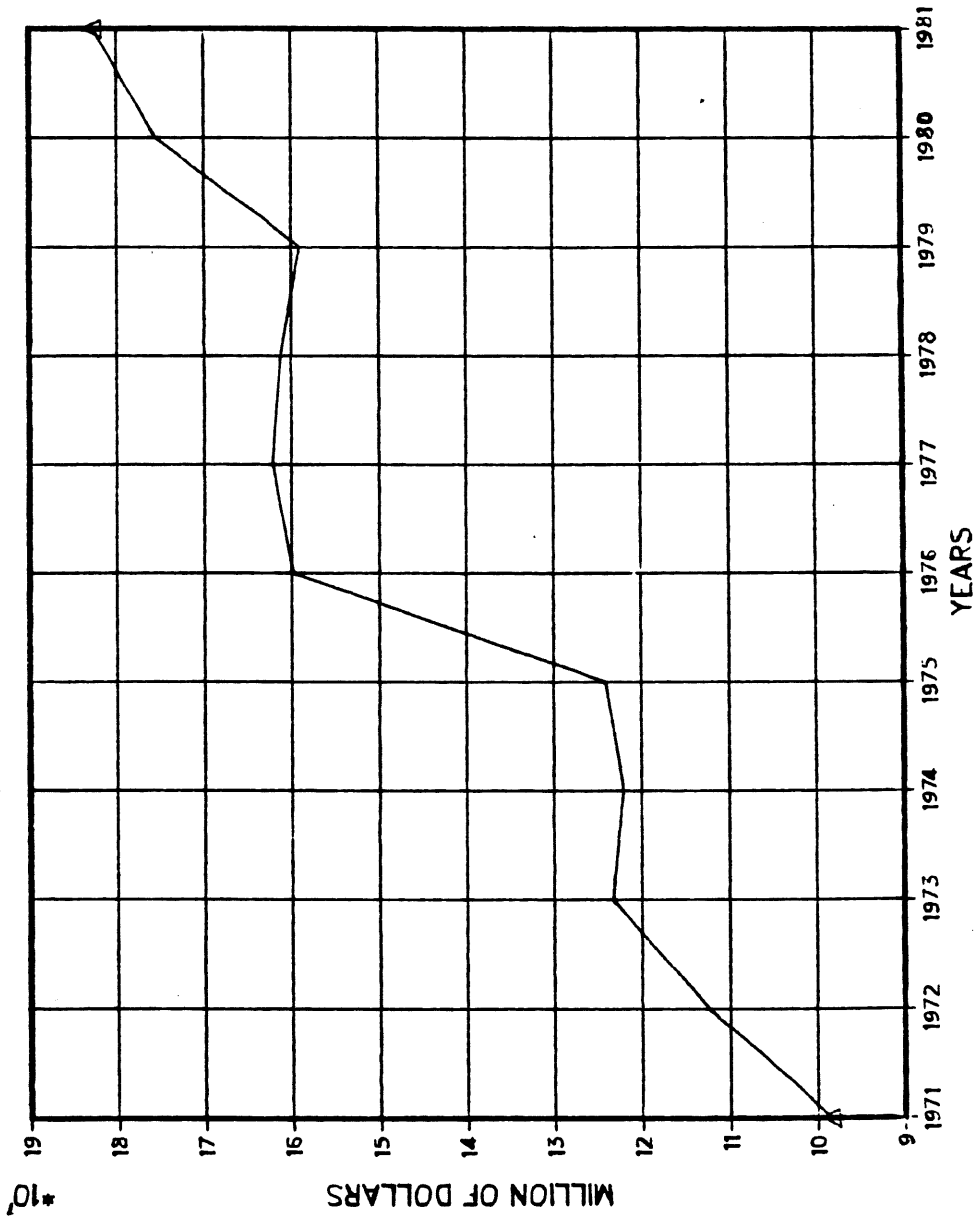


TABLE 4
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS 1977, 1978, 1979, 1980 AND 1981

Counties

GOVERNMENTAL FUNDS	1977		1978		1979		1980		1981	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES BY SOURCE										
TAXES	317,299,866	32.5	347,304,458	32.4	377,471,982	33.2	389,205,111	30.5	419,575,162	28.9
SPECIAL ASSESSMENTS	6,691,384	0.7	6,343,186	0.6	7,383,646	0.6	7,393,176	0.6	14,556,559	1.0
LICENSES & PERMITS	2,502,001	0.2	3,209,091	0.3	2,955,228	0.3	2,859,723	0.2	3,387,780	0.3
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	85,032,773	8.7	83,614,197	7.8	71,270,878	6.3	.....	...	74,106,087	5.1
STATE GENERAL SUPPORT	103,488,079	10.6	105,061,718	9.8	111,738,441	9.8	.....	...	165,204,517	11.4
STATE GRANTS-HIGHWAYS	97,298,548	10.0	115,587,663	10.8	107,493,495	9.5	[1]	...	112,704,054	7.8
STATE GRANTS-WELFARE	240,867,252	24.6	254,336,442	23.7	265,903,091	23.4	.....	...	417,112,717	28.8
STATE GRANTS-OTHER	34,949,312	3.6	37,071,752	3.5	42,130,076	3.7	.....	...	36,276,565	2.5
OTHER LOCAL UNITS	4,829,288	0.5	6,002,026	0.5	6,605,951	0.6	.....	...	7,186,922	0.5
TOTAL INTERGOVERNMENTAL REVENUES	566,465,252	58.0	601,673,798	56.1	605,141,932	53.3	720,213,612	56.4	812,590,862	56.1
CHARGES FOR SERVICES	38,542,655	3.9	47,114,746	4.4	55,262,005	4.9	50,695,186	4.0	64,061,111	4.4
FINES & FORFEITS	7,519,280	0.8	8,719,325	0.8	9,328,538	0.8	11,548,637	0.9	13,005,984	0.9
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	19,139,227	1.9	29,266,713	2.7	43,712,237	3.8	41,451,033	3.3	65,575,849	4.5
ALL OTHER REVENUES	19,187,288	2.0	28,290,023	2.7	34,920,166	3.1	52,555,500	4.1	56,772,271	3.9
TOTAL REVENUES	977,346,953	100.0	1,071,921,340	100.0	1,136,175,734	100.0	1,275,921,978	100.0	1,449,525,578	100.0
EXPENDITURES BY FUNCTION (INCLUDING CAPITAL OUTLAY)										
GENERAL GOVERNMENT	133,017,855	14.3	139,157,973	13.8	161,515,735	14.6	159,425,954	12.6	177,195,547	12.7
PUBLIC SAFETY	84,314,022	9.0	89,916,304	8.9	98,365,081	8.9	130,395,306	10.3	150,209,292	10.8
STREETS & HIGHWAYS	188,426,360	20.2	223,933,633	22.3	247,152,314	22.4	262,263,281	20.7	254,324,760	18.3
SANITATION	3,127,856	0.3	3,130,184	0.3	3,284,635	0.3	2,015,216	0.2	2,993,586	0.2
HEALTH	40,357,732	4.3	38,104,304	3.8	42,410,775	3.8	27,331,173	2.2	32,525,023	2.3
WELFARE	385,256,528	41.3	415,404,957	41.3	454,696,286	41.2	560,617,025	44.3	650,795,325	46.7
LIBRARIES	13,880,316	1.5	15,115,981	1.5	17,234,034	1.6	17,326,814	1.4	18,153,736	1.3
RECREATION	15,612,884	1.7	15,452,966	1.5	15,447,992	1.4	17,930,293	1.4	20,825,679	1.5
CONSERVATION OF NATURAL RESOURCES	15,071,155	1.6	16,121,329	1.6	18,872,907	1.7	19,633,937	1.5	24,217,777	1.7
MISCELLANEOUS EXPENDITURES	48,056,546	5.2	43,930,566	4.4	39,775,942	3.6	61,073,263	4.8	51,355,197	3.7
INTEREST EXPENSE	5,463,704	0.6	5,554,910	0.6	5,649,030	0.5	7,533,445	0.6	10,469,462	0.8
TOTAL EXPENDITURES	932,584,958	100.0	1,005,823,107	100.0	1,104,404,731	100.0	1,265,545,707	100.0	1,393,065,384	100.0
	[2]		[2]		[2]		[2]		[2]	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 [#]	163,249,974		161,579,276		159,025,644		176,683,875		176,461,356	
ISSUED	33,934,000		14,182,000		33,043,000		16,454,300		21,588,000	
PAID	36,009,698		16,735,632		16,487,646		16,754,819		15,330,542	
OUTSTANDING DECEMBER 31	161,174,276		159,025,644		175,580,998		176,383,356		182,718,814	

NOTE: [#] JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT NOT REPORTED IN THE PREVIOUS YEAR.

[1] DETAIL OF THE INTERGOVERNMENTAL REVENUES WAS NOT AVAILABLE IN THE COUNTY AUDIT REPORTS.

[2] TOTAL EXPENDITURES FOR PRIOR YEARS HAVE BEEN RESTATED TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS)

IN ORDER TO MORE NEARLY CONFORM TO NCGA STATEMENT 1 PRESENTATIONS WHICH INCLUDES TRANSFERS AS OTHER FINANCING USES.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	DENTON	RIG STONE
POPULATION - 1980 Census	13,404	195,998	29,336	30,982	25,187	7,716
TOTAL TAXABLE VALUATION	67,518,392	834,216,133	112,211,635	78,639,795	87,090,225	43,228,365
1979 TAX LEVY (Collect. in 1980)	2,036,354	21,421,620	2,865,445	2,930,693	2,491,385	1,275,643
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUE						
PROPERTY TAXES	1,349,233	15,668,707	2,298,249	2,258,163	1,768,649	980,384
SPECIAL ASSESSMENTS	....	....	736	100,495	3,095	2,000
LICENSES AND PERMITS	42,012	62,221	30,787	31,613	18,635	3,345
FINES AND FORFEITS	57,363	667,532	117,205	304,909	82,304	29,299
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	320,191	1,769,313	820,814	430,008	258,145	153,852
Federal Grants - Other	....	1,781,040	42,154	190,633	19,595	2,500
State Grants						
Local Government Aid	142,279	794,654	216,663	307,848	210,562	102,186
Homestead Credit	306,549	7,058,075	471,681	714,655	736,907	317,005
Mobile Home Homestead Credit	....	127,874	....	19,590	17,315	1,429
Attached Machinery Aid	845	105,064	5,119	7,320	52,339	4,378
Reduced Assessment Credit	13,601	56,268	8,591	17,510	....	....
Wetlands Credit	....	54,828	4,546	5,853	....	....
Taconite Homestead Credit	228,102	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	1,353,266	1,320,131	1,467,391	1,939,629	1,821,820	589,353
Welfare	1,767,482	13,580,479	3,290,073	5,738,703	2,462,019	518,385
Other	348,245	2,604,940	267,217	579,458	67,890	64,539
Other Local Units - Grants	....	1,594,467	289,744	753,951	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,480,560	30,847,133	6,883,993	10,705,158	5,646,592	1,753,627
CHARGES FOR SERVICES	284,709	3,412,786	440,783	482,928	149,020	141,265
INTEREST EARNINGS	210,816	3,079,263	258,210	614,694	301,123	60,951
WELFARE (Income from recoveries)	72,923	1,581,029	51,109	52,395	35,366	39,536
ALL OTHER REVENUES	305,660	2,711,819	353,768	546,926	32,228	70,031
TOTAL REVENUES	6,823,276	58,030,490	10,434,840	15,097,281	8,037,012	3,080,438
TOTAL BORROWING	....	6,429,458	....	....	72,257	....
TOTAL REVENUES AND BORROWING	6,823,276	64,459,948	10,434,840	15,097,281	8,109,269	3,080,438

CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	937,176	8,778,134	1,152,705	1,972,672	913,406	389,782
PUBLIC SAFETY						
Sheriff	468,893	2,890,707	554,963	396,323	402,224	118,147
Corrections	....	2,048,931	230,165	624,172	48,121	20,196
Other	....	555,382	42,580	44,010	11,067	4,850
TOTAL PUBLIC SAFETY	468,893	5,495,020	827,708	1,064,505	461,412	143,193
CONSERVATION OF NATURAL RESOURCES	389,320	214,269	188,114	519,893	83,529	86,237
HIGHWAYS						
Administration	187,488	275,290	121,608	111,570	64,403	45,850
Operation and Maintenance	1,474,905	4,235,209	2,276,019	2,174,854	2,160,109	936,671
TOTAL HIGHWAYS	1,662,393	4,510,499	2,397,627	2,286,424	2,224,512	982,521
SANITATION	....	....	....	....	....	71,755
CONSERVATION OF HEALTH	253,273	1,218,651	77,567	42,879	113,381	37,196
WELFARE						
Administration	303,673	....	556,360	651,576	318,445	118,390
General Relief	66,778	1,485,790	243,921	305,603	173,945	18,489
Aid to Families with Dependent Children	865,314	12,260,936	2,151,164	3,594,135	1,147,987	215,973
Medical Assistance	139,407	840,436	265,688	270,169	165,161	89,933
Social Services	691,509	6,334,086	1,340,650	1,774,293	755,178	469,043
Other Welfare Costs	78,813	1,352,395	132,099	91,867	678,395	16,378
TOTAL WELFARE	2,145,494	22,273,643	4,689,882	6,687,643	3,239,111	928,206
LIBRARIES	35,580	1,479,976	55,550	24,357	51,977	17,096
PARKS AND RECREATION	62,316	2,164,503	57,609	53,493	13,291	12,207
ALL OTHER EXPENDITURES	532,593	151,593	926,003	573,024	....	96,657
INTEREST EXPENSE	....	1,306,941	....	41,430	215	....
TOTAL CURRENT EXPENDITURES	6,487,038	47,593,229	10,372,765	13,266,320	7,100,834	2,764,850
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	3,287,932	....	....	72,257	....
PUBLIC SAFETY	....	1,646,211	....	....	388,389	....
HIGHWAYS	....	241,465	....	....	....	....
PARKS AND RECREATION	....	1,745,177	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	....	6,920,785	....	....	460,646	....
TOTAL EXPENDITURES	6,487,038	54,514,014	10,372,765	13,266,320	7,561,480	2,764,850
DEBT REDEMPTION - Bonds Paid	....	....	....	210,000	8,432	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	6,487,038	54,514,014	10,372,765	13,476,320	7,569,912	2,764,850

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION - 1980 Census	52,314	28,645	29,936	37,046	21,050	14,941
TOTAL TAXABLE VALUATION	286,514,428	160,828,383	101,607,778	178,883,725	109,067,614	98,679,271
1979 TAX LEVY (Collect. in 1980)	6,668,194	2,840,227	4,713,888	5,595,624	3,375,941	2,538,235
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	5,353,232	2,153,951	3,935,566	4,175,075	3,026,190	2,051,073
SPECIAL ASSESSMENTS	756,870	335,318	....	366,732	....	472,417
LICENSES AND PERMITS	26,303	2,743	17,861	47,364	42,029	3,518
FINES AND FORFEITS	210,420	90,384	263,265	151,720	119,837	33,521
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	678,717	318,658	650,665	445,640	508,473	340,354
Federal Grants - Other	....	20,099	61,023	798,672	2,223,906	....
State Grants						
Local Government Aid	460,272	313,550	313,319	278,042	224,128	187,170
Homestead Credit	1,365,783	709,007	1,122,355	1,649,473	719,836	504,228
Mobile Home Homestead Credit	19,877	4,309	....	34,785	5,166	3,033
Attached Machinery Aid	77,646	14,203	623,198	13,244	2,986	5,438
Reduced Assessment Credit	21,820	....	....	35,050	....	....
Wetlands Credit	....	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	1,474,299	890,637	1,024,366	1,101,039	1,302,813	802,065
Welfare	4,520,966	1,559,927	3,925,834	1,369,313	1,751,458	979,611
Other	111,757	134,122	589,600	487,682	551,237	454,096
Other Local Units - Grants	70,663	....	....	206,918	116,820	....
TOTAL INTERGOVERNMENTAL REVENUES	8,801,800	3,964,512	8,310,360	6,419,858	7,406,823	3,275,995
CHARGES FOR SERVICES	752,884	269,280	597,031	841,662	550,885	168,766
INTEREST EARNINGS	947,069	493,611	510,812	1,136,013	462,613	796,012
WELFARE (Income from recoveries)	....	180	....	....	....	1,101
ALL OTHER REVENUES	379,902	304,007	367,290	160,905	988,058	215,792
TOTAL REVENUES	17,228,480	7,613,986	14,002,185	13,299,329	12,596,435	7,018,195
TOTAL BORROWING	209,497	....	55,868	420,000	746,695	400,000
TOTAL REVENUES AND BORROWING	17,437,977	7,613,986	14,058,053	13,719,329	13,343,130	7,418,195

TABLE 2
 CLASSIFICATION OF COUNTY EXPENDITURES
 DECEMBER 31, 1981

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,855,618	1,003,916	2,800,437	1,915,092	2,292,852	917,918
PUBLIC SAFETY						
Sheriff	....	527,026	605,118	1,545,951	449,351	191,202
Corrections	....	....	....	....	150,381	358,236
Other	1,064,138	....	180,481	....	298,384	....
TOTAL PUBLIC SAFETY	1,064,138	527,026	785,599	1,545,951	898,116	549,438
CONSERVATION OF NATURAL RESOURCES	746,841	298,207	159,906	386,521	223,959	193,997
HIGHWAYS						
Administration	443,750	203,423	162,450	84,131	777,390	48,517
Operation and Maintenance	3,407,301	864,139	1,983,580	3,972,557	1,046,880	1,236,605
TOTAL HIGHWAYS	3,851,051	1,067,562	2,146,030	4,056,688	1,824,270	1,285,122
SANITATION	....	....	....	....	14,584	....
CONSERVATION OF HEALTH	....	188,147	155,603	328,559	250,090	9,317
WELFARE						
Administration	....	221,444	36,125	356,758	581,922	235,736
General Relief	....	159,091	....	73,088	331,061	158,831
Aid to Families with Dependent Children	....	876,777	....	852,266	2,431,156	365,524
Medical Assistance	....	196,054	....	159,262	166,130	52,531
Social Services	2,359,779	1,027,511	1,620,920	1,919,569	1,595,205	768,820
Other Welfare Costs	4,703,317	29,384	4,144,927	59,911	74,433	32,338
TOTAL WELFARE	7,063,096	2,510,261	5,801,972	3,420,854	5,179,907	1,613,780
LIBRARIES	....	....	31,343	203,006	49,523	121,599
PARKS AND RECREATION	175,540	75,238	77,805	170,437	57,531	71,562
ALL OTHER EXPENDITURES	....	124,794	114,957	506,751	1,000	5,775
INTEREST EXPENSE	138,336	75,363	42,938	595,955	....	248,750
TOTAL CURRENT EXPENDITURES	15,894,620	5,870,514	12,116,590	13,129,814	10,791,832	5,017,258
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	84,143	146,872	41,804	5,380	40,049
PUBLIC SAFETY	....	3,050	45,906	....	41,390	54,775
HIGHWAYS	....	614,545	142,604	....	845,146	10,694
PARKS AND RECREATION	....	64,237	....	55,037	7,313	23,261
ALL OTHER CAPITAL OUTLAY	....	....	35,984	....	23,835	385,045
TOTAL CAPITAL OUTLAY	....	765,975	371,366	96,841	923,064	513,824
TOTAL EXPENDITURES	15,894,620	6,636,489	12,487,956	13,226,655	11,714,896	5,531,082
DEBT REDEMPTION - Bonds Paid	373,836	140,000	....	312,002	....	515,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	16,268,456	6,776,489	12,487,956	13,538,657	11,714,896	6,046,082

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION - 1980 Census	25,717	49,327	8,761	4,092	14,854	41,722
TOTAL TAXABLE VALUATION	94,674,051	192,068,084	31,436,377	24,444,325	140,736,297	180,569,917
1979 TAX LEVY (Collect. in 1980)	3,193,511	3,600,774	1,020,422	1,117,424	2,096,821	4,857,803
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	2,388,420	2,753,947	877,286	904,417	1,717,661	4,137,645
SPECIAL ASSESSMENTS	4,607	679,876	....	....	46,484	8,714
LICENSES AND PERMITS	55,721	11,794	5,507	13,488	5,300	72,234
FINES AND FORFEITS	135,007	227,950	57,162	21,350	27,611	51,345
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	457,645	422,629	217,430	82,041	237,150	687,888
Federal Grants - Other	....	....	329,987	217,213	17,689	188,852
State Grants						
Local Government Aid	212,389	215,657	125,408	58,109	189,957	298,649
Homestead Credit	401,184	982,879	213,515	79,232	386,374	816,977
Mobile Home Homestead Credit	18,309	8,205	2,616	....	623	....
Attached Machinery Aid	5,065	190,205	4,987	7,125	9,536	45,050
Reduced Assessment Credit	....	....	8,453	....	....	....
Wetlands Credit	....	....	16,435	....	....	....
Taconite Homestead Credit	....	....	....	135,702	....	217,764
Taconite Relief and Aids	....	....	....	303,502	....	....
Highways	784,015	1,009,787	808,965	908,010	1,313,803	1,581,200
Welfare	1,753,376	3,379,920	1,380,861	417,217	909,207	7,072,047
Other	1,043,328	281,618	127,865	323,213	99,562	849,592
Other Local Units - Grants	....	....	....	....	40,814	382,912
TOTAL INTERGOVERNMENTAL REVENUES	4,675,311	6,490,900	3,236,522	2,531,364	3,204,715	12,140,931
CHARGES FOR SERVICES	334,528	669,683	111,155	93,674	126,088	1,600,823
INTEREST EARNINGS	309,601	484,462	210,980	258,333	302,353	970,140
WELFARE (Income from recoveries)	196,282	72,077	36,615	....	21,562	....
ALL OTHER REVENUES	125,292	277,601	320,612	195,418	104,770	448,930
TOTAL REVENUES	8,224,769	11,668,290	4,855,839	4,018,044	5,556,544	19,430,762
TOTAL BORROWING	....	635,303	....	....	....	988,739
TOTAL REVENUES AND BORROWING	8,224,769	12,303,593	4,855,839	4,018,044	5,556,544	20,419,501

CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,197,201	1,586,898	616,314	722,174	608,853	1,966,648
PUBLIC SAFETY						
Sheriff	718,573	478,659	186,155	270,099	127,286	667,520
Corrections	316,895	489,276	61,478	....	50,310	748,772
Other	....	142,023	13,712	72,000	89,057	215,100
TOTAL PUBLIC SAFETY	1,035,468	1,109,958	261,345	342,099	266,653	1,631,392
CONSERVATION OF NATURAL RESOURCES	103,286	799,075	225,557	26,094	170,610	153,951
HIGHWAYS						
Administration	205,762	131,372	71,441	817,791	113,303	227,522
Operation and Maintenance	1,551,790	2,275,700	985,270	709,161	1,817,884	4,074,179
TOTAL HIGHWAYS	1,757,552	2,407,072	1,056,711	1,526,952	1,931,187	4,301,701
SANITATION	....	272	6,287	....	86	13,462
CONSERVATION OF HEALTH	318,915	86,533	43,225	....	68,681	628,118
WELFARE						
Administration	321,386	516,966	285,351	73,782	198,721	999,134
General Relief	140,366	226,500	236,772	26,748	87,779	2,068,469
Aid to Families with Dependent Children	1,555,553	2,018,939	908,191	226,278	482,494	3,159,167
Medical Assistance	159,506	348,086	33,357	33,990	120,174	305,910
Social Services	983,812	1,612,968	450,272	129,534	736,799	1,302,029
Other Welfare Costs	38,554	228,713	47,678	178,826	10,891	175,306
TOTAL WELFARE	3,199,177	4,952,172	1,961,621	669,158	1,636,858	8,010,015
LIBRARIES	52,253	73,700	....	....	....	66,838
PARKS AND RECREATION	61,637	60,022	38,236	15,679	66,093	75,149
ALL OTHER EXPENDITURES	497,582	325,672	263,118	361,206	319,855	443,040
INTEREST EXPENSE	60,300	92,441	34,482	30,510	2,198	207,133
TOTAL CURRENT EXPENDITURES	8,283,371	11,493,815	4,506,896	3,693,872	5,071,074	17,497,447
CAPITAL OUTLAY						
GENERAL GOVERNMENT	14,359	....	....	....	63,993	11,662
PUBLIC SAFETY	43,917	....	....	....	21,677	8,590
HIGHWAYS	80,000	....	....	....	26,329	56,524
PARKS AND RECREATION	1,544	....	....	....	22,623	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	1,207	24,998
TOTAL CAPITAL OUTLAY	139,820	....	....	....	135,829	101,774
TOTAL EXPENDITURES	8,423,191	11,493,815	4,506,896	3,693,872	5,206,903	17,599,221
DEBT REDEMPTION - Bonds Paid	150,000	155,000	110,000	45,000	....	40,000
TRANSFERS TO ENTERPRISE FUNDS	....	100,000	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	8,573,191	11,748,815	4,616,896	3,738,872	5,206,903	17,639,221

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAUT	FILLMORE	FREERORN
POPULATION - 1980 Census	194,279	14,773	27,839	19,714	21,930	36,329
TOTAL TAXABLE VALUATION	984,135,251	99,360,133	123,903,008	191,137,174	122,924,406	232,832,000
1979 TAX LEVY (Collect. in 1980)	18,274,988	1,951,434	2,834,770	2,569,646	2,076,500	4,190,747
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	14,557,112	1,382,020	2,023,355	2,105,118	1,586,533	3,221,104
SPECIAL ASSESSMENTS	....	9,991	20,859	123,043	....	653,858
LICENSES AND PERMITS	35,657	221	62,952	685	20,062	11,213
FINES AND FORFEITS	588,025	40,338	94,236	60,169	77,364	180,973
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	1,263,861	186,909	395,878	276,948	328,891	490,534
Federal Grants - Other	1,021,507	....	7,166	....	4,422	....
State Grants						
Local Government Aid	816,514	164,705	218,793	214,653	311,755	361,630
Homestead Credit	4,922,526	492,935	930,662	488,036	563,518	856,347
Mobile Home Homestead Credit	....	....	....	....	....	....
Attached Machinery Aid	430,054	3,158	7,005	7,342	7,297	49,642
Reduced Assessment Credit	5,732	3,944	....	7,736	11,847	....
Wetlands Credit	672	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	2,292,629	545,881	1,135,336	1,261,666	1,995,258	1,643,782
Welfare	14,754,418	812,805	2,366,037	....	1,188,359	3,010,623
Other	906,460	27,756	229,058	247,714	148,773	166,647
Other Local Units - Grants	7,040	....	....	....	....	13,779
TOTAL INTERGOVERNMENTAL REVENUES	26,421,413	2,238,093	5,289,935	2,504,095	4,560,120	6,592,984
CHARGES FOR SERVICES	2,730,653	271,897	739,130	251,305	364,365	385,479
INTEREST EARNINGS	3,365,791	137,002	190,958	437,996	249,785	383,827
WELFARE (Income from recoveries)	....	....	....	....	....	57,399
ALL OTHER REVENUES	3,597,020	21,754	246,896	148,227	41,146	58,779
TOTAL REVENUES	51,295,671	4,101,316	8,668,321	5,630,638	6,899,375	11,545,616
TOTAL BORROWING	....	....	....	....	78,006	....
TOTAL REVENUES AND BORROWING	51,295,671	4,101,316	8,668,321	5,630,638	6,977,381	11,545,616

CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIRAUT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	5,853,816	546,459	1,073,010	1,021,669	843,835	1,530,792
PUBLIC SAFETY						
Sheriff	1,921,954	398,766	316,931	211,240	262,334	551,253
Corrections	16,994	15,951	142,379	104,422	142,384	283,048
Other	492,432	12,838	148,875	15,378	26,901	32,026
TOTAL PUBLIC SAFETY	2,431,380	427,555	608,185	331,040	431,619	866,327
CONSERVATION OF NATURAL RESOURCES	228,606	86,445	116,157	637,735	114,969	574,621
HIGHWAYS						
Administration	639,632	69,637	76,264	105,505	233,348	92,914
Operation and Maintenance	5,959,304	1,247,910	2,269,188	2,302,964	2,653,459	1,291,033
TOTAL HIGHWAYS	6,598,936	1,317,547	2,345,452	2,408,469	2,886,807	1,383,947
SANITATION	....	11,573	....	....	....	282,245
CONSERVATION OF HEALTH	1,413,611	142,297	352,390	....	204,931	....
WELFARE						
Administration	327,160	97,553	321,539	....	137,452	402,183
General Relief	....	39,733	197,725	....	137,262	213,986
Aid to Families with Dependent Children	13,461,613	461,608	799,860	....	501,545	1,568,194
Medical Assistance	....	102,088	208,827	....	175,405	264,749
Social Services	10,682,221	574,368	870,413	....	431,122	1,680,050
Other Welfare Costs	....	27,661	776,328	794,760	59,388	136,259
TOTAL WELFARE	24,470,994	1,303,011	3,174,692	794,760	1,442,174	4,265,421
LIBRARIES	989,422	....	41,402	81,396	....	68,600
PARKS AND RECREATION	1,094,173	6,176	128,086	38,701	7,585	43,451
ALL OTHER EXPENDITURES	3,248,544	166,367	548,255	26,212	129,482	35,132
INTEREST EXPENSE	....	....	18,433	61,369	14,999	164,779
TOTAL CURRENT EXPENDITURES	46,329,482	4,007,430	8,406,062	5,401,351	6,076,401	9,215,315
CAPITAL OUTLAY						
GENERAL GOVERNMENT	197,559	15,726	....	17,953	88,098	50,671
PUBLIC SAFETY	79,377	5,240	....	21,442	16,924	35,521
HIGHWAYS	315,779	28,859	....	12,477	58,875	1,151,979
PARKS AND RECREATION	2,031,627	....	....	11,424	....	8,977
ALL OTHER CAPITAL OUTLAY	60,960	9,531	....	....	6,388	75,983
TOTAL CAPITAL OUTLAY	2,685,302	59,356	....	63,296	170,285	1,323,131
TOTAL EXPENDITURES	49,014,784	4,066,786	8,406,062	5,464,647	6,246,686	10,538,446
DEBT REDEMPTION - Bonds Paid	....	....	60,000	185,000	140,684	328,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	49,014,784	4,066,786	8,466,062	5,649,647	6,387,370	10,866,446

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION - 1980 Census	38,749	7,171	941,411	18,382	14,098	23,600
TOTAL TAXABLE VALUATION	337,997,357	54,994,471	6,140,967,776	77,894,037	74,808,577	70,573,748
1979 TAX LEVY (Collect. in 1980)	4,730,991	1,033,925	161,816,398	1,936,739	1,733,315	3,142,724
BASIS OF ACCOUNTING	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	4,038,207	860,959	119,394,696	1,275,936	1,529,266	1,828,834
SPECIAL ASSESSMENTS	....	40,774	....	....	....	3,818
LICENSES AND PERMITS	37,097	736	1,209,907	15,146	29,640	51,322
FINES AND FORFEITS	94,799	26,478	955,282	82,447	77,128	159,646
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	433,953	157,376	9,784,724	175,440	362,668	303,284
Federal Grants - Other	....	....	2,502,032	15,439	144,860	11,458
State Grants						
Local Government Aid	366,926	73,829	....	221,088	116,211	139,664
Homestead Credit	836,389	146,852	35,616,111	686,099	338,428	595,270
Mobile Home Homestead Credit	....	....	....	....	....	....
Attached Machinery Aid	27,634	1,721	390,790	3,195	....	....
Reduced Assessment Credit	....	....	....	5,055	....	16,904
Wetlands Credit	....	....	....	....	....	59,302
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	1,266,193	616,027	5,975,980	853,830	933,229	1,118,461
Welfare	2,302,372	352,576	121,169,882	866,500	2,426,520	2,671,584
Other	374,741	53,034	3,748,329	234,252	296,814	....
Other Local Units - Grants	....	....	1,179,343	....	13,054	....
TOTAL INTERGOVERNMENTAL REVENUES	5,608,208	1,401,415	180,367,191	3,060,898	4,631,784	4,915,927
CHARGES FOR SERVICES	703,083	93,879	15,476,437	285,025	98,969	201,689
INTEREST EARNINGS	561,103	67,434	9,159,352	181,549	399,560	308,460
WELFARE (Income from recoveries)	....	21,347	....	18,971	27,885	324,269
ALL OTHER REVENUES	337,446	106,187	15,172,030	83,242	625,328	371,410
TOTAL REVENUES	11,379,945	2,619,209	341,734,895	5,003,214	7,419,560	8,165,375
TOTAL BORROWING	....	....	....	....	64,309	....
TOTAL REVENUES AND BORROWING	11,379,945	2,619,209	341,734,895	5,003,214	7,483,869	8,165,375

TAP " 7
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,715,084	473,456	29,262,287	832,692	803,768	1,142,596
PUBLIC SAFETY						
Sheriff	776,218	161,693	7,761,071	176,652	365,626	459,849
Corrections	....	23,620	8,995,835	68,164	26,482	234,544
Other	37,719	1,865	36,094,376	32,217	41,951	....
TOTAL PUBLIC SAFETY	813,937	187,178	52,851,282	277,033	434,059	694,393
CONSERVATION OF NATURAL RESOURCES	123,895	82,766	....	93,221	410,131	102,822
HIGHWAYS						
Administration	326,672	94,219	3,167,338	64,151	106,928	91,588
Operation and Maintenance	1,076,584	928,197	12,794,949	1,652,236	1,420,821	1,510,529
TOTAL HIGHWAYS	1,403,256	1,022,416	15,962,287	1,716,387	1,527,749	1,602,117
SANITATION	....	....	....	30,592	....	5,976
CONSERVATION OF HEALTH	546,565	12,102	6,174,394	128,417	31,220	....
WELFARE						
Administration	645,582	77,102	52,171,449	171,752	312,120	339,695
General Relief	165,995	17,133	15,253,789	55,507	941,305	173,059
Aid to Families with Dependent Children	1,190,596	169,877	74,093,914	441,304	1,193,898	1,700,480
Medical Assistance	344,987	75,621	9,744,930	107,120	137,253	162,957
Social Services	541,493	228,500	45,597,758	461,775	558,235	989,753
Other Welfare Costs	699,723	8,743	355,464	30,333	38,424	325,272
TOTAL WELFARE	3,588,376	576,976	197,217,304	1,267,791	3,181,235	3,691,216
LIBRARIES	79,700	18,036	8,821,468	....	....	61,384
PARKS AND RECREATION	42,261	102,727	....	26,170	218,729	41,712
ALL OTHER EXPENDITURES	62,944	....	2,432,090	129,770	522,722	4,157
INTEREST EXPENSE	47,861	25,099	1,443,532	4,121	7,386	374,607
TOTAL CURRENT EXPENDITURES	8,423,879	2,500,756	314,164,644	4,506,194	7,136,999	7,720,980
CAPITAL OUTLAY						
GENERAL GOVERNMENT	410,712	26,000	1,820,605	7,595	....	....
PUBLIC SAFETY	83,047	7,935	3,659,774	30,844	395,528	....
HIGHWAYS	1,793,326	68,865	8,892,241	195,603	....	....
PARKS AND RECREATION	....	....	....	650	....	....
ALL OTHER CAPITAL OUTLAY	158,873	67,946	10,725,230	7,352	....	....
TOTAL CAPITAL OUTLAY	2,445,958	170,746	25,097,850	242,044	395,528	....
TOTAL EXPENDITURES	10,869,837	2,671,502	339,262,494	4,748,238	7,532,527	7,720,980
DEBT REDEMPTION - Bonds Paid	....	23,000	4,345,520	10,364	....	90,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	15,000	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	10,869,837	2,694,502	343,608,014	4,758,602	7,547,527	7,810,980

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHOING
POPULATION - 1980 Census	43,069	13,690	12,161	36,763	6,672	17,571
TOTAL TAXABLE VALUATION	265,563,147	158,422,133	32,851,977	187,975,601	60,218,149	57,755,716
1979 TAX LEVY (Collect. in 1980)	9,176,649	2,311,623	1,590,562	4,561,780	1,122,997	2,339,174
BASIS OF ACCOUNTING	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	CASH
REVENUES						
PROPERTY TAXES	7,516,666	1,902,265	1,034,394	3,410,837	1,020,300	2,191,182
SPECIAL ASSESSMENTS	....	147,055	....	563,511	326,789	27,929
LICENSES AND PERMITS	31,533	5,491	10,999	53,874	216	9,992
FINES AND FORFEITS	208,415	50,042	53,378	113,282	44,028	99,335
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharing	959,225	257,094	210,190	492,331	122,896	299,792
Federal Grants - Other	132,595	481,574	13,504	124,788	116,104	248,174
State Grants						
Local Government Aid	334,132	180,931	174,942	432,483	86,883	186,047
Homestead Credit	445,843	431,532	520,128	1,127,413	138,352	406,044
Mobile Home Homestead Credit	....	1,166	10,055	9,895	....	....
Attached Machinery Aid	319,746	2,109	10,149	12,939	1,976	349,061
Reduced Assessment Credit	....	....	....	....	....	....
Wetlands Credit	....	....	....	....	....	....
Taconite Homestead Credit	1,327,440	....	....	....	....	....
Taconite Relief and Aids	762,608	....	....	....	....	....
Highways	2,864,534	1,564,499	477,244	1,125,823	883,274	1,051,956
Welfare	5,614,038	534,081	1,452,396	3,050,391	295,032	2,246,006
Other	1,143,949	196,991	101,384	122,339	264,355	942,074
Other Local Units - Grants	28,683	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	13,932,793	3,649,977	2,969,992	6,498,402	1,908,872	5,729,154
CHARGES FOR SERVICES	1,776,313	134,082	82,053	1,252,607	209,235	280,367
INTEREST EARNINGS	1,340,133	229,984	241,942	881,617	349,294	655,551
WELFARE (Income from recoveries)	57,774	756	58,995	....	8,847	29,576
ALL OTHER REVENUES	1,656,082	145,365	33,306	137,878	98,232	718,766
TOTAL REVENUES	26,519,709	6,265,017	4,485,059	12,912,008	3,965,813	9,741,852
TOTAL BORROWING	....	....	493,500	119,721	....	....
TOTAL REVENUES AND BORROWING	26,519,709	6,265,017	4,978,559	13,031,729	3,965,813	9,741,852

TABLE
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,553,037	594,260	623,643	1,444,424	648,027	1,531,240
PUBLIC SAFETY						
Sheriff	864,136	227,946	329,239	409,393	133,652	450,925
Corrections	417,500	85,156	23,941	368,362	16,920	136,211
Other	56,822	22,851	12,693	35,955	32,011	37,025
TOTAL PUBLIC SAFETY	1,338,458	335,953	365,873	813,710	182,583	624,161
CONSERVATION OF NATURAL RESOURCES	644,428	240,669	207,727	752,675	84,538	335,479
HIGHWAYS						
Administration	365,307	57,054	55,344	192,773	56,252	113,433
Operation and Maintenance	3,666,959	2,384,282	1,123,260	3,326,289	1,668,362	1,785,864
TOTAL HIGHWAYS	4,032,266	2,441,336	1,178,604	3,519,062	1,724,614	1,899,297
SANITATION	843,823	19,385	....	87,990	21,507	170,134
CONSERVATION OF HEALTH	590,564	7,374	77,935	263,238	116,395	259,005
WELFARE						
Administration	2,650,622	183,814	159,197	265,076	92,131	457,343
General Relief	486,072	185,724	221,326	333,480	73,363	306,126
Aid to Families with Dependent Children	3,732,258	427,891	759,862	1,559,811	138,792	1,378,436
Medical Assistance	320,840	106,049	92,685	241,541	86,674	154,501
Social Services	744,208	704,565	538,412	1,382,857	286,703	1,073,742
Other Welfare Costs	300,678	23,037	33,486	360,690	14,049	53,672
TOTAL WELFARE	8,234,678	1,631,080	1,804,968	4,143,455	691,712	3,423,820
LIBRARIES	25,800	67,117	21,762	67,133	19,800	....
PARKS AND RECREATION	63,637	94,228	8,365	246,239	29,200	96,159
ALL OTHER EXPENDITURES	1,715,250	278,757	55,783	240,920	53,851	....
INTEREST EXPENSE	22,038	11,610	47,033	316,655	182,778	159,146
TOTAL CURRENT EXPENDITURES	20,063,979	5,721,769	4,391,693	11,895,501	3,755,005	8,498,441
CAPITAL OUTLAY						
GENERAL GOVERNMENT	39,679	14,933	....	....	3,291	82,104
PUBLIC SAFETY	301,503	8,119	....	....	6,967	240,812
HIGHWAYS	2,787,948	83,044	....	....	96,964	44,204
PARKS AND RECREATION	....	35,408	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	1,812	....	....	279,517	74,406
TOTAL CAPITAL OUTLAY	3,129,130	143,316	....	....	386,739	441,526
TOTAL EXPENDITURES	23,193,109	5,865,085	4,391,693	11,895,501	4,141,744	8,939,967
DEBT REDEMPTION - Bonds Paid	70,000	8,000	70,000	408,800	86,000	122,000
TRANSFERS TO ENTERPRISE FUNDS	50,000	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	23,313,109	5,873,085	4,461,693	12,304,301	4,227,744	9,061,967

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION - 1980 Census	10,592	13,043	3,764	23,434	8,207	25,207
TOTAL TAXABLE VALUATION	84,661,467	32,046,187	15,363,671	103,277,538	52,164,502	140,183,730
1979 TAX LEVY (Collect. in 1980)	1,169,949	1,741,391	687,065	3,225,157	1,206,042	2,428,859
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	926,891	1,132,282	810,468	2,363,088	693,837	1,189,189
SPECIAL ASSESSMENTS	472,400	....	26,880	132,309	48,864	105,574
LICENSES AND PERMITS	800	7,024	13,438	63,580	1,097	1,710
FINES AND FORFEITS	31,576	62,394	37,362	60,389	24,011	101,304
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharing	188,567	201,466	121,379	366,966	179,694	330,449
Federal Grants - Other	18,774	779,746	53,935	....	1,316	....
State Grants						
Local Government Aid	119,740	128,343	116,813	264,519	93,912	294,565
Homestead Credit	252,141	316,736	158,698	877,932	234,404	393,514
Mobile Home Homestead Credit	....	....	....	5,356	544	1,838
Attached Machinery Aid	12,973	....	518	15,458	4,283	13,400
Reduced Assessment Credit	4,110	....	....	39,977	....	....
Wetlands Credit	....	....	....	....	....	....
Taconite Homestead Credit	....	1,726,539	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	810,695	1,563,394	983,555	1,252,662	509,140	1,101,150
Welfare	388,994	455,927	186,026	950,463	....	....
Other	196,682	873,576	257,648	28,759	18,490	101,484
Other Local Units - Grants	....	4,597	....	108,405	....	30,800
TOTAL INTERGOVERNMENTAL REVENUES	1,992,676	6,050,324	1,878,572	3,910,497	1,041,783	2,267,200
CHARGES FOR SERVICES	107,149	243,209	58,327	309,182	82,054	316,367
INTEREST EARNINGS	219,764	505,719	162,247	433,213	191,743	288,431
WELFARE (Income from recoveries)	105,641	....	22	89,986	....	....
ALL OTHER REVENUES	204,888	468,054	108,958	237,863	59,649	160,488
TOTAL REVENUES	4,061,785	8,469,006	3,096,274	7,600,107	2,143,038	4,430,263
TOTAL BORROWING	125,000	....	....	1,055,001	1,240,000	502,568
TOTAL REVENUES AND BORROWING	4,186,785	8,469,006	3,096,274	8,655,108	3,383,038	4,932,831

TABLE 3
 CL. ICAT. OF CL. EXPL. JRES
 DECEMBER 31, 1981

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	569,470	1,254,181	670,129	1,077,466	473,821	804,462
PUBLIC SAFETY						
Sheriff	110,184	759,754	139,510	....	137,339	226,899
Corrections	39,039	....	7,229	....	9,068	30,693
Other	330	87,085	20,109	421,854	972	236,325
TOTAL PUBLIC SAFETY	149,553	846,839	166,848	421,854	147,379	493,917
CONSERVATION OF NATURAL RESOURCES	96,903	71,248	68,032	164,563	84,578	378,025
HIGHWAYS						
Administration	48,189	102,584	160,017	....	61,157	95,825
Operation and Maintenance	1,241,585	2,876,219	969,288	1,971,721	2,046,147	2,678,355
TOTAL HIGHWAYS	1,289,774	2,978,803	1,129,305	1,971,721	2,107,304	2,774,180
SANITATION	....	177,669	17,662	....	....	....
CONSERVATION OF HEALTH	41,507	103,717	10,045	231,001	....	89,984
WELFARE						
Administration	67,698	214,821	92,806	32,985	....	....
General Relief	63,497	116,534	12,328	....	....	....
Aid to Families with Dependent Children	134,753	498,778	131,365	....	....	....
Medical Assistance	75,752	82,089	44,809	....	....	....
Social Services	431,476	732,458	192,949	886,622	....	....
Other Welfare Costs	36,593	46,353	1,885	1,427,131	40,788	57
TOTAL WELFARE	809,769	1,691,033	476,142	2,346,738	40,788	57
LIBRARIES	....	....	7,478	150,156	....	66,249
PARKS AND RECREATION	46,797	254,214	36,362	47,258	125,464	61,392
ALL OTHER EXPENDITURES	139,033	419,097	....	190,411	179,968	279,038
INTEREST EXPENSE	56,505	112,104	53,319	171,863	70,475	38,352
TOTAL CURRENT EXPENDITURES	3,199,311	7,908,905	2,635,322	6,773,031	3,229,777	4,985,656
CAPITAL OUTLAY						
GENERAL GOVERNMENT	186	113,155	....	....	12,687	19,829
PUBLIC SAFETY	479	29,627	....	1,051,173	11,684	20,915
HIGHWAYS	22,699	87,857	....	....	15,532	25,427
PARKS AND RECREATION	....	535	....	....	4,708	9,680
ALL OTHER CAPITAL OUTLAY	222,913	34,115	....	....	....	900
TOTAL CAPITAL OUTLAY	246,277	265,289	....	1,051,173	44,611	76,751
TOTAL EXPENDITURES	3,445,588	8,174,194	2,635,322	7,824,204	3,274,388	5,062,407
DEBT REDEMPTION - Bonds Paid	244,000	70,000	103,567	161,000	95,000	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	5,000	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	3,689,588	8,244,194	2,743,889	7,985,204	3,369,388	5,062,407

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	MAHONOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	HILLE LACS
POPULATION - 1980 Census	5,535	13,027	24,687	29,657	20,594	18,430
TOTAL TAXABLE VALUATION	21,426,398	86,612,611	211,543,749	136,426,316	113,146,098	55,006,139
1979 TAX LEVY (Collect. in 1980)	980,900	1,594,538	2,972,191	3,520,473	2,351,869	3,093,605
BASIS OF ACCOUNTING	CASH	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	758,723	1,378,290	2,434,314	2,514,156	1,799,420	2,089,974
SPECIAL ASSESSMENTS	11,218	859,605	377,091	340,785	40,193	5,964
LICENSES AND PERMITS	6,279	4,960	2,074	7,606	705	34,548
FINES AND FORFEITS	30,871	33,347	240,249	102,412	77,889	118,075
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	126,466	263,938	298,755	313,351	327,339	313,171
Federal Grants - Other	....	816,075	....	....	5,499	6,916
State Grants						
Local Government Aid	69,395	107,150	192,083	297,006	285,235	236,554
Homestead Credit	155,624	267,083	355,153	1,024,986	615,372	809,206
Mobile Home Homestead Credit	....	....	....	6,456	4,996	9,605
Attached Machinery Aid	....	804	8,651	....	37,206	11,242
Reduced Assessment Credit	....	....	....	....	....	38,272
Wetlands Credit	....	3,211	....	....	22,142	79,360
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	647,325	1,348,487	2,239,594	694,825	967,147	641,127
Welfare	675,798	606,901	....	1,432,864	1,200,366	2,420,448
Other	84,563	222,216	97,405	265,272	80,293	204,418
Other Local Units - Grants	26,096	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,785,267	3,635,865	3,191,641	4,034,760	3,545,595	4,770,319
CHARGES FOR SERVICES	156,395	237,591	200,636	341,749	506,896	510,435
INTEREST EARNINGS	78,462	364,306	521,920	1,005,830	214,796	253,664
WELFARE (Income from recoveries)	14,674	20,230	....	32,908	5,568	18,066
ALL OTHER REVENUES	49,887	102,232	102,481	129,027	159,376	68,544
TOTAL REVENUES	2,891,776	6,636,426	7,070,406	8,509,233	6,350,438	7,869,589
TOTAL BORROWING	....	525,000	....	....	....	....
TOTAL REVENUES AND BORROWING	2,891,776	7,161,426	7,070,406	8,509,233	6,350,438	7,869,589

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	MAHONEN	MARSHALL	MARTIN	MCLEOD	NEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	368,649	604,643	1,214,553	1,364,654	727,216	906,032
PUBLIC SAFETY						
Sheriff	145,959	255,312	544,760	386,395	378,764	377,309
Corrections	56,123	23,604	82,552	108,038	....	182,000
Other	....	25,769	11,180	49,420	33,438	59,990
TOTAL PUBLIC SAFETY	202,082	304,685	638,492	543,853	412,202	619,299
CONSERVATION OF NATURAL RESOURCES	56,439	660,844	124,215	358,743	77,443	69,957
HIGHWAYS						
Administration	42,490	108,983	150,274	155,480	274,567	96,049
Operation and Maintenance	783,409	1,969,342	373,859	2,198,285	1,843,333	1,431,039
TOTAL HIGHWAYS	825,899	2,078,325	524,133	2,353,765	2,117,900	1,527,088
SANITATION	84,212	500	....	....	10,323	....
CONSERVATION OF HEALTH	....	33,206	....	156,339	158,586	344,581
WELFARE						
Administration	85,283	148,105	....	249,926	207,523	432,140
General Relief	134,862	78,411	....	105,404	103,485	127,011
Aid to Families with Dependent Children	402,489	366,297	....	701,681	703,206	1,435,909
Medical Assistance	55,010	114,026	....	169,081	156,854	184,364
Social Services	349,966	440,890	....	1,170,676	665,402	1,086,274
Other Welfare Costs	22,033	51,008	931,820	47,838	66,666	54,167
TOTAL WELFARE	1,049,643	1,198,737	931,820	2,444,606	1,903,136	3,319,865
LIBRARIES	....	49,312	194,574	51,373	46,519	41,738
PARKS AND RECREATION	....	44,129	27,856	117,106	49,139	....
ALL OTHER EXPENDITURES	107,455	193,506	....	161,589	278,781	117,905
INTEREST EXPENSE	9,025	179,468	142,477	266,546	31,887	....
TOTAL CURRENT EXPENDITURES	2,703,404	5,347,355	3,798,120	7,818,574	5,813,132	6,946,465
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	45,483	8,611	....	25,201	29,586
PUBLIC SAFETY	....	7,334	26,761	1,452,182	27,021	10,625
HIGHWAYS	....	18,519	2,241,619	....	125,630	159,165
PARKS AND RECREATION	....	498	30,431	....	....	....
ALL OTHER CAPITAL OUTLAY	....	573,663	224,450	....	....	4,000
TOTAL CAPITAL OUTLAY	....	645,497	2,531,872	1,452,182	177,852	203,376
TOTAL EXPENDITURES	2,703,404	5,992,852	6,329,992	9,270,756	5,990,984	7,149,841
DEBT REDEMPTION - Bonds Paid	4,000	204,186	175,725	60,000	165,000	....
TRANSFERS TO ENTERPRISE FUNDS	34,408	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	2,741,812	6,197,038	6,505,717	9,330,756	6,155,984	7,149,841

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	MORRISON	HOWER	MURRAY	NICOLLET	NORLES	NORMAN
POPULATION - 1980 Census	29,311	40,390	11,507	26,929	21,840	9,379
TOTAL TAXABLE VALUATION	85,997,360	212,725,062	101,858,809	129,900,838	155,631,027	73,879,300
1979 TAX LEVY (Collect. in 1980)	3,215,658	5,143,379	1,471,863	2,932,826	3,134,492	1,624,257
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	CASH	CASH	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	1,985,757	3,830,618	1,146,392	2,181,030	2,553,264	1,387,951
SPECIAL ASSESSMENTS	....	25,436	193,338	271,645	67,879	167,107
LICENSES AND PERMITS	37,323	10,588	3,486	4,330	3,835	129
FINES AND FORFEITS	127,560	105,846	27,240	181,441	130,651	27,110
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharing	546,668	471,912	228,233	240,912	555,493	237,046
Federal Grants - Other	15,054	4,080	39,323	....	10,483	190,149
State Grants						
Local Government Aid	379,437	448,053	165,618	185,260	214,498	140,857
Homestead Credit	1,038,616	1,375,446	323,829	522,217	396,096	269,500
Mobile Home Homestead Credit	10,697	....	924	....	....	....
Attached Machinery Aid	20,061	58,190	4,955	5,310	17,529	5,538
Reduced Assessment Credit	36,009	....	....	....	9,993	8,007
Wetlands Credit	79,620	....	....	....	1,616	7,726
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	951,573	1,379,244	1,190,849	756,032	1,255,269	1,176,450
Welfare	4,279,690	3,303,079	....	1,415,266	1,619,916	366,210
Other	200,269	229,464	59,153	137,720	235,633	28,387
Other Local Units - Grants	....	....	....	....	770,077	3,043
TOTAL INTERGOVERNMENTAL REVENUES	7,557,694	7,269,468	2,012,884	3,262,717	5,086,603	2,432,913
CHARGES FOR SERVICES	527,944	499,672	115,595	301,357	260,341	116,281
INTEREST EARNINGS	369,995	782,909	386,649	345,930	339,027	205,067
WELFARE (Income from recoveries)	....	....	....	....	....	10,722
ALL OTHER REVENUES	225,609	41,010	25,173	123,220	342,451	52,242
TOTAL REVENUES	10,831,882	12,565,547	3,910,757	6,671,670	8,784,051	4,399,522
TOTAL BORROWING	....	....	....	....	....	247,000
TOTAL REVENUES AND BORROWING	10,831,882	12,565,547	3,910,757	6,671,670	8,784,051	4,646,522

TABLE 7
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	HORRISON	HOWER	MURRAY	NICOLLET	NORLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,129,084	1,353,746	486,643	1,061,696	1,260,895	547,044
PUBLIC SAFETY						
Sheriff	327,185	591,173	160,142	291,145	196,394	104,673
Corrections	205,232	298,015	19,684	2,938	229,856	30,588
Other	43,979	28,586	8,062	125,727	42,258	18,574
TOTAL PUBLIC SAFETY	576,396	917,774	187,888	419,810	468,508	153,835
CONSERVATION OF NATURAL RESOURCES	76,134	189,030	249,518	582,999	253,874	435,508
HIGHWAYS						
Administration	93,968	91,186	81,644	74,627	67,447	82,238
Operation and Maintenance	2,222,277	2,823,988	1,533,961	1,833,200	2,457,693	1,566,306
TOTAL HIGHWAYS	2,316,245	2,915,174	1,615,605	1,907,827	2,525,140	1,648,544
SANITATION	....	....	55,313	....	....	....
CONSERVATION OF HEALTH	329,829	356,395	....	125,832	399,661	39,493
WELFARE						
Administration	285,558	537,969	....	214,611	501,234	119,399
General Relief	175,788	359,280	....	189,445	165,016	69,896
Aid to Families with Dependent Children	1,982,056	1,694,773	....	886,321	853,051	182,127
Medical Assistance	282,885	263,020	....	134,058	154,297	95,656
Social Services	1,079,830	2,201,302	....	876,716	778,186	388,996
Other Welfare Costs	1,429,001	81,445	315,501	....	74,664	42,420
TOTAL WELFARE	5,235,118	5,137,789	315,501	2,301,151	2,526,448	898,494
LIBRARIES	57,654	81,390	27,508	53,649	234,249	43,300
PARKS AND RECREATION	51,221	26,389	51,644	128,875	57,112	8,641
ALL OTHER EXPENDITURES	509,441	64,445	155,396	467,162	408,981	92,246
INTEREST EXPENSE	....	24,036	32,022	118,225	21,325	81,563
TOTAL CURRENT EXPENDITURES	10,281,122	11,066,168	3,177,038	7,167,226	8,156,193	3,948,668
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	33,427	108,568	5,052	379,103	31,002
PUBLIC SAFETY	....	51,060	16,668	54,955	15,247	17,305
HIGHWAYS	....	102,546	35,381	68,371	190,124	48,459
PARKS AND RECREATION	....	....	380	....	2,410	....
ALL OTHER CAPITAL OUTLAY	....	66,571	379,525	....	266,911	256
TOTAL CAPITAL OUTLAY	....	253,604	540,522	128,378	853,795	97,022
TOTAL EXPENDITURES	10,281,122	11,319,772	3,717,560	7,295,604	9,009,988	4,045,690
DEBT REDEMPTION - Bonds Paid	....	31,085	45,000	170,000	100,000	152,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	10,281,122	11,350,857	3,762,560	7,465,604	9,109,988	4,197,690

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION - 1980 Census	92,006	51,937	15,258	19,871	11,690	34,844
TOTAL TAXABLE VALUATION	463,089,561	222,626,475	60,124,800	63,264,375	67,540,342	192,749,721
1979 TAX LEVY (Collect. in 1980)	9,948,551	4,268,222	1,391,086	2,741,506	1,873,611	4,026,088
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	7,419,979	3,288,031	1,022,638	2,134,834	1,472,940	3,256,195
SPECIAL ASSESSMENTS	49,996	7,794	95,061	....	....	461,699
LICENSES AND PERMITS	93,986	40,486	2,745	12,713	170	4,962
FINES AND FORFEITS	315,551	256,475	93,774	122,861	43,794	166,020
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	726,486	664,152	139,039	453,474	224,571	462,102
Federal Grants - Other	38,414	2,069,151	230,917	....	2,370	978,591
State Grants						
Local Government Aid	925,848	523,939	144,097	255,445	162,509	337,504
Homestead Credit	2,418,820	1,137,766	216,563	820,852	424,035	705,940
Mobile Home Homestead Credit	....	....	....	13,492	1,698	9,160
Attached Machinery Aid	19,041	13,208	2,099	8,640	2,542	79,929
Reduced Assessment Credit	....	....	....	....	....	....
Wetlands Credit	....	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	892,556	2,060,887	700,108	2,112,794	566,513	2,408,458
Welfare	6,691,020	2,796,099	910,982	3,004,128	804,576	2,482,217
Other	2,124,904	331,551	52,827	172,006	29,206	327,159
Other Local Units - Grants	32,598	....	....	134,167	....	....
TOTAL INTERGOVERNMENTAL REVENUES	13,869,687	9,596,753	2,396,632	6,974,998	2,218,020	7,791,060
CHARGES FOR SERVICES	1,562,498	750,480	189,800	347,931	165,341	299,508
INTEREST EARNINGS	1,517,808	576,537	267,168	464,633	265,856	721,255
WELFARE (Income from recoveries)	303,303	33,475	....	42,571	....	42,577
ALL OTHER REVENUES	302,082	170,921	45,392	336,261	229,290	206,707
TOTAL REVENUES	25,434,890	14,720,952	4,113,210	10,436,802	4,395,411	12,949,983
TOTAL BORROWING	757,733	....	566,005	....	....	555,000
TOTAL REVENUES AND BORROWING	26,192,623	14,720,952	4,679,215	10,436,802	4,395,411	13,504,983

TABLE 2
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,262,044	1,835,196	696,189	1,319,901	681,683	1,152,052
PUBLIC SAFETY						
Sheriff	1,087,046	610,947	130,686	526,257	231,369	413,364
Corrections	931,254	151,610	155,541	44,620	24,766	202,504
Other	113,444	242,787	1,616	96,194	33,195	47,397
TOTAL PUBLIC SAFETY	2,131,744	1,005,344	287,843	667,071	289,330	663,265
CONSERVATION OF NATURAL RESOURCES	144,853	154,921	130,806	62,282	70,107	710,537
HIGHWAYS						
Administration	135,341	287,700	88,885	303,853	58,206	106,691
Operation and Maintenance	2,160,901	4,048,649	1,697,284	3,084,312	305,897	2,608,451
TOTAL HIGHWAYS	2,296,242	4,336,349	1,786,169	3,388,165	364,103	2,715,142
SANITATION	....	686	....	....	44,697	....
CONSERVATION OF HEALTH	1,639,960	467,889	....	94,071	....	120,762
WELFARE						
Administration	974,644	545,287	182,875	486,770	187,292	459,876
General Relief	1,489,465	267,100	69,082	281,590	91,131	253,770
Aid to Families with Dependent Children	3,047,787	1,402,189	596,609	1,851,700	387,288	1,810,878
Medical Assistance	445,946	417,667	81,646	236,767	66,830	383,228
Social Services	4,044,045	1,621,943	533,603	1,261,941	133,787	1,496,766
Other Welfare Costs	155,975	1,864,528	92,935	84,836	303,090	215,403
TOTAL WELFARE	10,157,862	6,118,714	1,556,750	4,203,604	1,169,418	4,619,921
LIBRARIES	202,620	88,907	....	44,823	....	105,278
PARKS AND RECREATION	373,170	85,106	16,633	6,559	51,545	53,441
ALL OTHER EXPENDITURES	322	17,744	251,049	330,410	80,164	478,168
INTEREST EXPENSE	32,815	9,089	109,186	5,745	45,967	132,210
TOTAL CURRENT EXPENDITURES	21,241,632	14,119,945	4,834,625	10,122,631	2,797,014	10,750,776
CAPITAL OUTLAY						
GENERAL GOVERNMENT	99,842	39,565	13,618	....	8,068	21,053
PUBLIC SAFETY	70,494	60,014	5,406	20,585	16,730	2,000
HIGHWAYS	2,249,134	335,953	111,908	348,972	796,489	33,547
PARKS AND RECREATION	514,954	46,500	....	....	....	10,000
ALL OTHER CAPITAL OUTLAY	343,590	10,178	8,917	13,095	160,781	1,014,078
TOTAL CAPITAL OUTLAY	3,278,014	492,210	139,849	382,652	982,068	1,080,678
TOTAL EXPENDITURES	24,519,646	14,612,155	4,974,474	10,505,283	3,779,082	11,831,454
DEBT REDEMPTION - Bonds Paid	50,000	40,000	185,000	20,000	85,000	213,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	24,569,646	14,652,155	5,159,474	10,525,283	3,864,082	12,044,454

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION - 1980 Census	11,657	459,784	5,471	19,341	20,401	46,087
TOTAL TAXABLE VALUATION	66,344,452	2,468,039,205	26,275,352	171,281,267	181,460,177	184,148,940
1979 TAX LEVY (Collect. in 1980)	1,463,669	62,854,812	836,246	2,808,369	2,567,626	4,688,279
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	1,185,995	49,399,465	686,930	2,120,646	2,021,558	3,372,224
SPECIAL ASSESSMENTS	3,973	....	461,894	666,874	681,853	126,831
LICENSES AND PERMITS	2,675	79,085	2,133	3,619	1,490	46,223
FINES AND FORFEITS	68,082	1,823,053	32,261	55,433	44,795	141,644
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	117,486	5,175,715	137,558	324,674	336,809	517,598
Federal Grants - Other	202,234	1,521,144	263,003	....	732,329	....
State Grants						
Local Government Aid	127,242	961,937	80,861	251,744	248,779	387,826
Homestead Credit	368,377	16,133,822	187,228	544,579	522,366	1,338,066
Mobile Home Homestead Credit	2,011	43,886	....	1,703	2,789	14,972
Attached Machinery Aid	3,694	....	....	17,485	12,638	6,548
Reduced Assessment Credit	5,389	368,436	....	....	....	....
Wetlands Credit	....	....	....	....	....	....
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	749,377	2,949,344	933,276	1,069,911	1,496,290	920,287
Welfare	725,388	78,904,088	11,116	1,712,554	782,417	3,181,319
Other	67,379	2,264,815	14,117	123,876	366,632	316,337
Other Local Units - Grants	....	392,623	8,359	....	3,083	....
TOTAL INTERGOVERNMENTAL REVENUES	2,368,577	108,715,810	1,635,518	4,046,526	4,504,132	6,682,953
CHARGES FOR SERVICES	127,989	6,730,342	92,693	255,427	299,048	265,141
INTEREST EARNINGS	148,880	6,634,540	279,341	423,548	653,715	440,451
WELFARE (Income from recoveries)	48,820	4,655,311	....	63,955	....	300,689
ALL OTHER REVENUES	106,441	5,236,626	229,993	96,373	17,037	146,262
TOTAL REVENUES	4,061,432	183,274,232	3,420,763	7,732,401	8,223,628	11,522,418
TOTAL BORROWING	....	....	1,190,000	360,000	....	....
TOTAL REVENUES AND BORROWING	4,061,432	183,274,232	4,610,763	8,092,401	8,223,628	11,522,418

TABLE 7
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	712,540	17,774,834	359,973	1,015,297	705,348	1,637,506
PUBLIC SAFETY						
Sheriff	91,638	6,510,013	185,483	374,229	178,982	494,175
Corrections	75,032	9,699,801	12,544	75,505	12,228	315,203
Other	....	560,549	5,518	45,945	34,463	23,002
TOTAL PUBLIC SAFETY	166,670	16,770,363	203,545	495,679	225,673	832,380
CONSERVATION OF NATURAL RESOURCES	73,107	459,785	461,585	723,703	485,433	481,458
HIGHWAYS						
Administration	41,823	1,919,405	148,148	83,235	59,222	156,876
Operation and Maintenance	1,046,616	4,789,357	1,044,846	2,007,150	2,381,482	1,786,082
TOTAL HIGHWAYS	1,088,439	6,708,762	1,192,994	2,090,385	2,440,704	1,942,958
SANITATION	....	....	11,531	....	40,784	50,435
CONSERVATION OF HEALTH	72,883	7,295,095	....	246	188,030	327,182
WELFARE						
Administration	145,754	26,105,920	80,432	726,951	216,797	391,105
General Relief	58,600	8,747,710	21,377	151,301	74,687	352,264
Aid to Families with Dependent Children	440,393	45,527,132	116,080	459,439	437,548	1,973,776
Medical Assistance	118,972	4,551,185	41,165	121,741	137,415	305,502
Social Services	420,003	2,230,825	169,107	537,685	782,625	1,829,728
Other Welfare Costs	39,766	24,233,938	11,631	451,750	37,054	141,177
TOTAL WELFARE	1,223,488	111,396,710	439,792	2,448,867	1,686,126	4,993,552
LIBRARIES	....	1,900,796	30,059	....	....	70,597
PARKS AND RECREATION	39,724	4,018,657	....	177,973	76,106	112,904
ALL OTHER EXPENDITURES	168,650	6,269,553	9,099	1,348	804,312	258,402
INTEREST EXPENSE	....	1,484,191	46,359	71,451	....	37,131
TOTAL CURRENT EXPENDITURES	3,545,501	174,078,746	2,754,937	7,024,949	6,652,516	10,744,505
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	354,629	8,317	26,333	43,862	....
PUBLIC SAFETY	....	517,090	....	316,683	11,730	....
HIGHWAYS	47,822	3,148,467	257,068	148,618	163,038	....
PARKS AND RECREATION	....	1,857,809	....	51,850	26,824	....
ALL OTHER CAPITAL OUTLAY	17,802	564,913	....	8,374	....	....
TOTAL CAPITAL OUTLAY	65,624	6,442,908	265,385	551,858	245,454	....
TOTAL EXPENDITURES	3,611,125	180,521,654	3,020,322	7,576,807	6,897,970	10,744,505
DEBT REDEMPTION - Bonds Paid	....	3,020,000	93,000	250,000	....	130,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	3,611,125	183,541,654	3,113,322	7,826,807	6,897,970	10,874,505

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERBURNE	SIRLEY	ST LOUIS
POPULATION - 1980 Census	10,703	12,574	43,784	29,908	15,448	222,229
TOTAL TAXABLE VALUATION	89,126,943	56,892,515	239,624,126	203,668,869	116,061,161	733,807,339
1979 TAX LEVY (Collect. in 1980)	1,581,394	836,913	8,059,884	3,900,203	2,173,993	34,200,372
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	1,290,770	799,970	5,979,339	3,157,702	1,621,132	28,888,534
SPECIAL ASSESSMENTS	....	106,771	454,302	24,513	871,528	....
LICENSES AND PERMITS	1,772	345	163,852	11,367	5,863	317,480
FINES AND FORFEITS	24,670	91,154	161,362	104,262	39,489	547,447
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharing	158,577	187,743	749,787	533,700	241,825	3,576,856
Federal Grants - Other	....	134,030	....	25,556	5,078	36,648
State Grants						
Local Government Aid	154,901	192,400	203,767	....	222,342	....
Homestead Credit	307,918	195,848	2,227,954	674,452	557,388	2,391,904
Mobile Home Homestead Credit	474	3,384	....	4,779	1,825	....
Attached Machinery Aid	8,292	2,521	....	1,793	7,416	370,888
Reduced Assessment Credit	....	2,557	....	6,049	....	....
Wetlands Credit	....	2,858	....	28,935	....	....
Taconite Homestead Credit	....	....	....	....	....	11,226,811
Taconite Relief and Aids	....	....	....	....	....	....
Highways	521,263	1,336,814	498,870	594,226	1,093,012	6,703,728
Welfare	447,885	1,120,248	3,144,087	2,722,071	671,631	33,264,414
Other	53,621	355,358	....	116,755	188,207	2,345,576
Other Local Units - Grants	46,495	227,465	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,699,426	3,761,226	6,824,465	4,708,316	2,988,724	59,916,825
CHARGES FOR SERVICES	78,351	521,690	704,752	425,399	276,389	3,214,742
INTEREST EARNINGS	273,033	203,408	1,298,707	626,661	342,755	5,769,110
WELFARE (Income from recoveries)	119	....	....	134,722	20,529	....
ALL OTHER REVENUES	248,177	378,756	108,401	110,241	82,067	1,784,165
TOTAL REVENUES	3,616,318	5,863,320	15,695,180	9,303,183	6,248,476	100,438,303
TOTAL BORROWING	....	....	420,000	....	1,887,398	....
TOTAL REVENUES AND BORROWING	3,616,318	5,863,320	16,115,180	9,303,183	8,135,874	100,438,303

TABLE
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERRURNE	SIRLEY	ST LOUIS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	662,542	709,352	1,903,646	1,377,554	688,752	10,269,436
PUBLIC SAFETY						
Sheriff	144,250	377,789	1,289,111	594,547	255,920	2,563,006
Corrections	21,622	....	368,593	397,023	11,227	2,027,761
Other	17,263	1,509	72,287	17,586	14,768	2,965,256
TOTAL PUBLIC SAFETY	183,135	379,298	1,729,991	1,009,156	281,915	7,556,023
CONSERVATION OF NATURAL RESOURCES	78,478	100,472	630,426	104,324	839,990	1,588,457
HIGHWAYS						
Administration	57,492	94,836	161,620	168,030	81,572	2,513,780
Operation and Maintenance	1,038,880	2,609,175	2,667,614	1,332,898	1,849,440	15,229,613
TOTAL HIGHWAYS	1,096,372	2,704,011	2,829,234	1,500,928	1,931,012	17,743,393
SANITATION	107,190	....	....	....	25,896	754,701
CONSERVATION OF HEALTH	69,302	66,353	44,946	171,259	218,635	2,168,477
WELFARE						
Administration	77,450	119,652	675,759	456,969	558,858	3,878,342
General Relief	41,082	167,528	719,466	201,283	35,916	3,411,222
Aid to Families with Dependent Children	213,200	407,619	1,700,636	1,867,891	397,210	16,781,359
Medical Assistance	49,451	146,000	1,029,392	147,035	108,881	2,080,048
Social Services	414,397	391,198	1,288,806	1,390,582	....	11,408,487
Other Welfare Costs	7,552	574,204	623,527	58,311	23,113	14,303,494
TOTAL WELFARE	803,132	1,806,201	6,037,586	4,122,071	1,123,978	51,862,952
LIBRARIES	....	....	272,434	96,118	96,470	164,000
PARKS AND RECREATION	71,761	....	150,079	17,765	28,787	149,218
ALL OTHER EXPENDITURES	120,608	365,939	....	171,381	240,228	424,543
INTEREST EXPENSE	....	2,300	58,615	46,715	51,798	....
TOTAL CURRENT EXPENDITURES	3,192,520	6,133,926	13,656,957	8,617,271	5,527,461	92,681,200
CAPITAL OUTLAY						
GENERAL GOVERNMENT	18,175	8,251	92,913	47,708	....	657,019
PUBLIC SAFETY	22,335	9,600	501,455	49,706	....	315,336
HIGHWAYS	258,637	103,571	22,150	53,946	....	1,978,125
PARKS AND RECREATION	....	....	684	....	....	....
ALL OTHER CAPITAL OUTLAY	27,841	....	42,725	....	....	159,257
TOTAL CAPITAL OUTLAY	326,988	121,422	659,927	151,360	....	3,109,737
TOTAL EXPENDITURES	3,519,508	6,255,348	14,316,884	8,768,631	5,527,461	95,790,937
DEBT REDEMPTION - Bonds Paid	10,000	10,000	60,000	4,421	75,000	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	3,529,508	6,265,348	14,376,884	8,773,052	5,602,461	95,790,937

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION - 1980 Census	108,161	30,328	11,322	12,920	24,991	5,542
TOTAL TAXABLE VALUATION	394,392,306	164,288,900	68,178,664	91,452,472	77,295,141	52,271,781
1979 TAX LEVY (Collect. in 1980)	7,715,291	3,201,518	1,539,720	1,794,026	2,347,454	1,107,253
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	5,632,130	2,311,809	1,221,497	1,418,915	1,521,788	966,953
SPECIAL ASSESSMENTS	....	265,632	204,169	453,254	35,288	33,502
LICENSES AND PERMITS	39,170	19,369	2,855	3,008	26,605	593
FINES AND FORFEITS	356,394	112,008	63,195	133,457	49,982	13,053
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	1,060,096	329,105	184,131	286,248	372,372	97,956
Federal Grants - Other	205,210	....	275,519	7,746	729	....
State Grants						
Local Government Aid	650,006	174,712	135,926	120,573	281,407	88,170
Homestead Credit	1,517,726	894,431	313,732	365,183	780,776	174,770
Mobile Home Homestead Credit	....	....	1,074	....	10,306	779
Attached Machinery Aid	33,435	8,910	2,386	....	11,018	3,690
Reduced Assessment Credit	....	....	8,237	3,372	19,815	....
Wetlands Credit	....	....	17,311	....	1,208	....
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	2,356,202	937,758	650,243	1,017,385	1,235,467	717,622
Welfare	6,803,317	1,556,909	514,163	890,334	2,984,608	301,154
Other	3,077,365	284,697	100,935	79,197	339,757	1,914
Other Local Units - Grants	....	....	....	....	102,190	11,557
TOTAL INTERGOVERNMENTAL REVENUES	15,703,357	4,186,522	2,203,657	2,770,038	6,139,653	1,397,612
CHARGES FOR SERVICES	676,718	327,027	320,617	101,301	401,446	93,095
INTEREST EARNINGS	1,123,860	671,468	167,358	357,334	251,676	116,134
WELFARE (Income from recoveries)	....	32,092	3,947	....	50,106	65,246
ALL OTHER REVENUES	....	149,925	40,780	299,617	138,297	132,771
TOTAL REVENUES	23,531,629	8,075,852	4,228,075	5,536,924	8,614,841	2,818,959
TOTAL BORROWING	118,198	94,900	....	1,155,000	....	62,000
TOTAL REVENUES AND BORROWING	23,649,827	8,170,752	4,228,075	6,691,924	8,614,841	2,880,959

TABLE
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,195,284	1,298,135	641,312	631,052	857,830	343,235
PUBLIC SAFETY						
Sheriff	1,313,765	434,124	159,501	136,924	213,895	84,658
Corrections	449,920	79,987	37,883	19,966	441,425	72,661
Other	35,994	96,582	25,228	50,478	36,398	7,998
TOTAL PUBLIC SAFETY	1,799,679	610,693	222,612	207,368	691,718	165,317
CONSERVATION OF NATURAL RESOURCES	313,425	305,384	277,811	85,114	160,854	106,689
HIGHWAYS						
Administration	174,515	170,263	143,899	51,998	214,866	86,553
Operation and Maintenance	4,666,764	1,515,279	1,164,891	2,355,806	1,716,818	1,266,540
TOTAL HIGHWAYS	4,841,279	1,685,542	1,308,790	2,407,804	1,931,684	1,353,093
SANITATION	....	24,556	....	....	....	....
CONSERVATION OF HEALTH	601,564	208,761	186,140	113,768	260,113	2,625
WELFARE						
Administration	1,052,077	194,943	123,343	466,279	386,180	61,443
General Relief	943,417	385,932	39,693	25,676	1,246,024	32,841
Aid to Families with Dependent Children	3,519,903	623,535	194,861	588,684	1,193,098	128,980
Medical Assistance	603,710	157,659	69,512	114,148	226,184	56,947
Social Services	2,795,184	1,068,048	398,095	....	881,261	234,465
Other Welfare Costs	126,092	76,036	25,880	420,386	91,759	10,429
TOTAL WELFARE	9,040,383	2,506,153	851,384	1,615,173	4,024,506	525,105
LIBRARIES	186,896	44,112	17,288	....	59,350	....
PARKS AND RECREATION	357,527	65,631	4,790	15,500	5,360	4,623
ALL OTHER EXPENDITURES	1,989,265	....	60,114	222,851	170,312	135,386
INTEREST EXPENSE	....	24,956	355,095	179,173	2,166	....
TOTAL CURRENT EXPENDITURES	22,325,302	6,773,923	3,925,336	5,477,803	8,163,893	2,636,073
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	68,267	....	3,462	....	....
PUBLIC SAFETY	....	29,825	....	23,223	....	....
HIGHWAYS	....	67,730	....	21,106	....	....
PARKS AND RECREATION	....	26,475	....	11,380	....	....
ALL OTHER CAPITAL OUTLAY	....	267,525	....	12,522	....	....
TOTAL CAPITAL OUTLAY	....	459,822	....	71,693	....	....
TOTAL EXPENDITURES	22,325,302	7,233,745	3,925,336	5,549,496	8,163,893	2,636,073
DEBT REDEMPTION - Bonds Paid	....	121,168	....	177,390	....	....
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	22,325,302	7,354,913	3,925,336	5,726,886	8,163,893	2,636,073

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	WARASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION - 1980 Census	19,335	14,192	18,448	113,571	12,361	8,454
TOTAL TAXABLE VALUATION	98,040,779	36,850,962	114,744,894	536,662,349	106,169,584	75,492,593
1979 TAX LEVY (Collect. in 1980)	2,144,400	1,512,012	2,801,179	13,487,801	1,994,736	1,396,745
BASIS OF ACCOUNTING	CASH	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES						
PROPERTY TAXES	1,530,950	1,040,626	2,184,068	10,204,960	1,598,129	1,200,126
SPECIAL ASSESSMENTS	....	....	226,134	19,295	85,334	544,779
LICENSES AND PERMITS	9,335	2,322	36,961	104,294	3,049	830
FINES AND FORFEITS	74,166	43,470	25,357	336,383	34,317	76,101
INTERGOVERNMENTAL REVENUES						
Federal Revenue Sharings	228,483	238,327	238,434	1,054,526	264,792	187,605
Federal Grants - Other	....	46,210	....	3,267,866	19,772	....
State Grants						
Local Government Aid	172,830	119,751	209,926	515,497	181,867	106,399
Homestead Credit	398,485	333,677	643,939	4,066,916	384,842	217,513
Mobile Home Homestead Credit	....	....	....	33,269	1,133	1,702
Attached Machinery Aid	7,014	720	10,868	121,500	8,778	2,842
Reduced Assessment Credit	....	....	....	50,783	....	3,078
Wetlands Credit	....	....	....	20,713	....	2,876
Taconite Homestead Credit	....	....	....	....	....	....
Taconite Relief and Aids	....	....	....	....	....	....
Highways	1,355,321	660,364	448,077	2,146,802	840,841	1,030,436
Welfare	1,087,667	1,271,670	1,212,371	5,954,078	....	540,157
Other	139,314	92,760	133,128	120,568	33,855	91,014
Other Local Units - Grants	....	....	4,260	458,946	22,330	1,602
TOTAL INTERGOVERNMENTAL REVENUES	3,389,114	2,763,479	2,901,003	17,811,464	1,758,210	2,185,224
CHARGES FOR SERVICES	170,514	210,173	229,008	1,762,590	344,510	249,516
INTEREST EARNINGS	293,584	167,334	186,404	1,941,697	389,541	120,307
WELFARE (Income from recoveries)	164,209	....	....	911,356	....	870
ALL OTHER REVENUES	36,595	142,574	100,702	158,562	819,356	67,036
TOTAL REVENUES	5,668,467	4,369,978	5,889,637	33,250,601	5,032,446	4,444,789
TOTAL BORROWING	....	635,000	202,035	....	....	440,325
TOTAL REVENUES AND BORROWING	5,668,467	5,004,978	6,091,672	33,250,601	5,032,446	4,885,114

TABLE 7
CLASSIFICATION OF COUNTY EXPENDITURES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	WARASHA	MADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	620,632	519,278	880,140	5,360,281	829,702	614,941
PUBLIC SAFETY						
Sheriff	450,050	180,459	312,858	2,423,778	216,281	171,398
Corrections	85,685	36,045	113,206	924,034	32,454	31,834
Other	22,829	11,491	30,426	186,644	61,330	4,504
TOTAL PUBLIC SAFETY	558,564	227,995	456,490	3,534,456	310,065	207,736
CONSERVATION OF NATURAL RESOURCES	94,296	110,907	300,635	230,899	130,230	562,715
HIGHWAYS						
Administration	114,328	106,178	171,331	239,117	125,230	72,839
Operation and Maintenance	2,162,997	534,771	1,269,995	1,686,458	358,949	1,571,155
TOTAL HIGHWAYS	2,277,325	640,949	1,441,326	1,925,575	484,179	1,643,994
SANITATION	7,760	....	....	....	....	....
CONSERVATION OF HEALTH	60,701	242,764	72,005	742,943	....	120,642
WELFARE						
Administration	297,063	220,479	205,856	1,065,712	....	255,955
General Relief	85,672	64,430	105,176	761,756	....	33,851
Aid to Families with Dependent Children	589,016	776,806	705,453	4,741,174	....	324,487
Medical Assistance	118,856	111,988	131,607	467,261	....	103,236
Social Services	514,554	504,190	623,991	5,423,477	....	223,238
Other Welfare Costs	52,589	36,049	26,071	11,920	613,449	25,388
TOTAL WELFARE	1,657,750	1,713,942	1,798,154	12,471,300	613,449	966,155
LIBRARIES	....	10,505	82,112	658,904	143,471	....
PARKS AND RECREATION	17,875	22,760	53,749	320,668	32,959	5,274
ALL OTHER EXPENDITURES	92,827	469,898	400,368	863,638	724,411	136,906
INTEREST EXPENSE	....	16,170	52,614	134,908	84,295	62,170
TOTAL CURRENT EXPENDITURES	5,387,730	3,975,168	5,537,593	26,243,572	3,352,761	4,320,533
CAPITAL OUTLAY						
GENERAL GOVERNMENT	53,278	....	1,970	129,547	22,829	....
PUBLIC SAFETY	....	....	7,327	175,909	704,129	....
HIGHWAYS	....	9,220	102,281	2,205,669	1,565,532	....
PARKS AND RECREATION	....	....	6,120	619,579	3,957	....
ALL OTHER CAPITAL OUTLAY	....	....	176,389	31,737	2,082	....
TOTAL CAPITAL OUTLAY	53,278	9,220	294,087	3,162,441	2,298,529	....
TOTAL EXPENDITURES	5,441,008	3,984,388	5,831,680	29,406,013	5,651,290	4,320,533
DEBT REDEMPTION - Bonds Paid	....	30,000	237,806	90,000	33,000	173,000
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND DEBT REDEMPTION	5,441,008	4,014,388	6,069,486	29,496,013	5,684,290	4,493,533

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
DECEMBER 31, 1981

GOVERNMENTAL FUNDS	WINDHA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION - 1980 Census	46,256	58,681	13,653	4,075,970
TOTAL TAXABLE VALUATION	182,862,483	267,965,060	103,774,713	21,885,148,559
1979 TAX LEVY (Collect. in 1980)	4,508,679	7,105,822	1,958,826	549,365,766
BASIS OF ACCOUNTING	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
REVENUES				
PROPERTY TAXES	3,277,964	5,045,782	1,448,307	419,575,162
SPECIAL ASSESSMENTS	....	26,534	808,290	14,556,559
LICENSES AND PERMITS	20,789	14,705	10,199	3,387,780
FINES AND FORFEITS	146,574	193,951	42,173	13,005,984
INTERGOVERNMENTAL REVENUES				
Federal Revenue Sharings	485,077	730,125	285,455	51,384,296
Federal Grants - Other	....	....	938	22,721,791
State Grants				
40 Local Government Aid	325,051	448,489	145,270	21,648,081
Homestead Credit	1,333,139	1,403,388	457,280	121,944,428
Mobile Home Homestead Credit	....	44,286	11,698	529,083
Attached Machinery Aid	135,642	....	11,429	3,928,650
Reduced Assessment Credit	....	....	....	816,595
Wetlands Credit	....	....	....	409,212
Taconite Homestead Credit	....	....	....	14,862,358
Taconite Relief and Aids	....	....	....	1,066,110
Highways	790,839	1,396,326	945,948	112,704,054
Welfare	3,278,039	5,786,512	763,052	417,112,717
Other	328,950	668,424	22,298	36,276,565
Other Local Units - Grants	100,041	....	....	7,186,922
TOTAL INTERGOVERNMENTAL REVENUES	6,776,778	10,477,550	2,643,368	812,590,862
CHARGES FOR SERVICES	461,027	1,087,073	63,277	64,061,111
INTEREST EARNINGS	458,498	894,306	310,876	65,575,849
WELFARE (Income from recoveries)	590	167,202	....	1,010,550
ALL OTHER REVENUES	91,358	253,433	231,316	55,761,721
TOTAL REVENUES	11,233,578	18,160,536	5,557,806	1,449,525,578
TOTAL BORROWING	....	....	....	22,851,516
TOTAL REVENUES AND BORROWING	11,233,578	18,160,536	5,557,806	1,472,377,094

TABLE 3
 CLA CATI COL XPEI RES
 DECEMBER 31, 1981

GOVERNMENTAL FUNDS	NINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	1,120,355	1,761,506	602,600	168,036,403
PUBLIC SAFETY				
Sheriff	664,486	1,947,741	118,967	56,397,669
Corrections	224,988	17,895	145,404	34,813,726
Other	18,356	186,087	....	46,147,501
TOTAL PUBLIC SAFETY	907,830	2,151,723	264,371	137,358,896
CONSERVATION OF NATURAL RESOURCES	144,346	174,473	114,972	24,217,777
HIGHWAYS				
Administration	200,560	82,511	123,673	20,332,721
Operation and Maintenance	1,910,718	3,802,587	2,536,213	199,273,598
TOTAL HIGHWAYS	2,111,278	3,885,098	2,659,886	219,606,319
SANITATION	....	....	....	2,993,586
CONSERVATION OF HEALTH	362,774	....	44,384	32,525,023
WELFARE				
Administration	467,803	690,163	171,807	109,707,433
General Relief	264,402	338,988	63,627	47,131,832
Aid to Families with Dependent Children	1,890,045	2,901,192	312,580	244,573,147
Medical Assistance	282,935	328,883	101,725	30,827,444
Social Services	1,223,991	3,713,228	738,036	152,797,181
Other Welfare Costs	99,497	98,274	40,623	65,758,288
TOTAL WELFARE	4,228,673	8,070,728	1,428,398	650,795,325
LIBRARIES	2,493	145,536	....	18,153,736
PARKS AND RECREATION	101,895	344,731	81,311	13,593,627
ALL OTHER EXPENDITURES	368,050	114,311	77,981	34,476,548
INTEREST EXPENSE	37,979	....	198,734	10,469,462
TOTAL CURRENT EXPENDITURES	9,385,673	16,648,106	5,472,637	1,312,226,702
CAPITAL OUTLAY				
GENERAL GOVERNMENT	45,673	39,498	....	9,159,144
PUBLIC SAFETY	50,845	....	....	12,850,396
HIGHWAYS	....	....	658	34,718,441
PARKS AND RECREATION	....	....	....	7,232,052
ALL OTHER CAPITAL OUTLAY	123,925	....	180,547	16,878,649
TOTAL CAPITAL OUTLAY	220,443	39,498	181,205	80,838,682
TOTAL EXPENDITURES	9,606,116	16,687,604	5,653,842	1,393,065,384
DEBT REDEMPTION - Bonds Paid	60,000	....	173,000	15,127,986
TRANSFERS TO ENTERPRISE FUNDS	....	....	....	204,408
TOTAL EXPENDITURES AND DEBT REDEMPTION	9,666,116	16,687,604	5,826,842	1,408,397,778

TABLE 4
 OUTSTANDING BONDED INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1951

NAME OF COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER*	TOTAL BONDED INDEBTEDNESS	REFUNDING	ALL OTHER LONG TERM DEBT
AITKIN	....	....	....	....	....	....	....	....
ANOKA	....	....	6,565,000	....	....	6,565,000	....	586,110
BECKER	....	....	495,000	....	....	495,000	....	....
BELTRAMI	....	....	440,000	....	840,000	1,480,000	....	....
BENTON	....	....	....	....	....	....	....	43,610
BIG STONE	....	....	....	....	....	....	....	....
BLUE EARTH	....	1,008,000	....	....	195,000	1,203,000	....	2,941,319
BROWN	....	1,279,000	....	....	....	1,279,000	....	....
CARLTON	750,000	....	....	....	....	750,000	....	55,848
CARVER	3,810,000	595,000	....	....	1,100,000	5,505,000	....	12,438
CASS	755,000	....	....	....	....	755,000	....	....
CHIPPEWA	....	3,320,000	1,540,000	....	300,000	5,160,000	....	....
CHISAGO	....	....	....	695,000	1,050,000	1,745,000	....	....
CLAY	....	990,000	....	....	....	990,000	....	30,303
CLEARWATER	155,000	....	....	....	400,000	555,000	....	16,232
COOK	370,000	....	....	....	....	370,000	....	5,420
COTTONWOOD	....	....	....	....	....	....	....	....
CROW WING	875,000	110,000	....	....	1,000,000	1,985,000	....	....
DAKOTA	....	....	....	....	....	....	....	....
DODGE	....	....	825,000	....	....	825,000	....	....
DOUBLAS	340,000	....	....	2,425,000	....	2,765,000	....	719,382
FARIBAULT	....	870,000	....	....	225,000	1,095,000	....	....
FILLMORE	130,000	....	....	....	....	130,000	....	122,651
FREEDORN	....	1,612,000	....	....	420,000	2,232,000	....	....
GOODHUE	495,000	....	....	....	....	495,000	....	....
GRANT	160,000	247,000	20,000	....	....	447,000	....	3,293
HENNEPIN	28,825,000	....	....	....	5,000,000	33,825,000	13,375,000[1]	16,286,505
HOUSTON	....	....	....	....	....	....	....	50,444
HURDARD	....	....	....	....	....	....	....	44,309
ISANTI	....	87,000	3,580,000	1,345,000	....	5,012,000	3,580,000[1]	....
ITASCA	425,000	....	....	....	....	425,000	....	....
JACKSON	....	177,000	....	....	....	177,000	....	....
KANABEC	....	500,000	830,000	....	....	1,330,000	....	21,777
KANDIYUHI	850,000	4,414,800	....	....	....	5,464,800	....	119,721
KITSON	25,000	3,523,000	....	....	....	3,548,000	....	....
KOUCHICHIK	1,645,000	242,942	945,000	....	550,000	3,402,942	....	....
LAC QUI PARLE	150,000	791,000	....	....	100,000	1,041,000	....	....
LAKE	250,000	....	1,000,000	780,000	300,000	2,330,000	....	....
LAKE OF THE WOODS	....	247,172	310,000	....	400,000	957,172	....	....
LE SUEUR	990,000	353,000	....	....	1,090,000	2,433,000	....	....
LINCOLN	1,135,000	205,000	....	....	....	1,340,000	....	....
LYON	....	510,000	....	....	....	510,000	....	....
MAHONEN	174,500	....	30,000	....	....	204,500	....	....
MARSHALL	....	2,540,779	....	....	1,050,000	3,610,779	....	....
MARTIN	....	2,515,000	....	....	....	2,515,000	....	310
MCLEOD	2,530,000	325,000	....	....	....	2,855,000	....	....
MECKER	....	485,000	....	600,000	....	1,085,000	....	100,801
MILLE LACS	....	....	....	....	....	....	....	....
MORRISON	....	....	....	....	....	....	....	....
MOWER	....	345,000	....	....	....	345,000	....	5,423
MURRAY	595,000	....	....	....	....	595,000	....	31,961
NICOLLET	....	980,000	....	....	800,000	1,780,000	....	....
NORLES	....	....	....	....	450,000	450,000	....	....
NORMAN	....	1,327,000	....	....	250,000	1,577,000	....	....
OLMSTED	745,000	425,000	90,000	....	....	1,480,000	....	16,200
OTTER TAIL	....	140,000	....	185,000	....	345,000	....	....
PENNINGTON	390,000	180,000	990,000	....	1,250,000	3,010,000	1,580,000[1]	....
PINE	....	....	....	100,000	....	100,000	....	....
PIPESTONE	....	....	115,000	....	455,000	770,000	....	2,033
POLK	45,000	2,168,000	....	....	250,000	2,463,000	....	....
POPE	....	....	....	....	....	....	....	....
RAMSEY	32,885,000	....	....	....	....	32,885,000	9,610,000[1]	523,669
RED LAKE	....	777,000	....	75,000	830,000	1,682,000	....	....
REDWOOD	....	1,540,000	....	....	....	1,540,000	....	....
RENVILLE	....	....	....	....	....	....	....	33,041
RICE	245,000	....	....	....	220,000	465,000	....	....
ROCK	....	1,785,000	....	....	....	1,785,000	....	80,000
ROSEAU	....	35,000	....	....	....	35,000	....	....
SCOTT	530,000	470,000	....	....	....	1,000,000	....	....
SHERBURNE	315,000	....	....	....	....	315,000	....	7,145
SIBLEY	....	1,515,000	....	....	990,000	2,505,000	....	....
ST LOUIS	....	....	....	....	....	....	....	....
STEARNS	....	....	....	....	....	....	....	118,198
STEELE	....	162,140	880,000	300,000	80,000	1,422,140	....	100,707
STEVENS	....	....	2,140,000	....	....	2,140,000	....	....
SUFT	....	2,702,091	....	410,000	....	3,112,091	....	233,598
TODD	....	....	....	....	....	....	....	....
TRAVERSE	....	....	....	....	....	....	....	42,000
WABASHA	....	....	....	....	....	....	....	....
WADENA	240,000	....	....	825,000	435,000	1,700,000	825,000[1]	....
WASECA	....	503,090	....	....	425,000	1,128,090	....	3,748
WASHINGTON	1,840,000	275,000	....	....	....	2,135,000	....	....
WATONWAN	....	204,000	....	....	1,250,000	1,454,000	....	....
WILKIN	....	1,050,000	....	....	460,000	1,710,000	....	....
WINDA	795,000	....	....	....	....	795,000	....	....
WRIGHT	....	....	....	....	....	....	....	....
YELLOW MEDICINE	....	1,739,300	....	....	1,100,000	2,839,300	....	....

STATE TOTAL 83,946,500 45,752,314 21,015,000 7,740,000 24,245,000 182,718,814 28,970,000[1] 22,438,236

NOTE: * ALL OTHER INCLUDES BONDS PAYABLE FROM COUNTY STATE-AID STREET ALLOCATIONS.
 [1] REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY HOSPITAL OPERATIONS-1981

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS [TO]\FROM OTHER FUNDS	BORROWING	CAPITAL OUTLAY	--DEBT SERVICE--	
		OPERATING REVENUE	OPERATING EXPENSE	NET INCOME	NON- OPERATING REVENUE	NON- OPERATING EXPENSE	NET INCOME				INTEREST PAYMENTS	DEBT REDEMP.
CHIPPEWA [1]	14941	1857865	1884145	[26280]	121316	....	95036	2300	....	38200	93972	50000
CLEARWATER	8761	2290499	2225621	64878	27240	....	92118	....	....	18514	....	3711
COOK	4092	1031467	1072880	[41413]	95730	....	54317	92395	....	143162	13322	12648
DOUGLAS	27839	9350313	8980927	369386	187879	....	557265	....	....	865299	153693	75000
GRANT	7171	1178267	1144106	34161	40266	....	74427	....	....	48870	2627	24292
HENNEPIN	941411	97818721	90724968	7093753	1219038	....	8312791	1520759	....	2004928	1090769	377500
ITASCA	43069	8232088	8641465	[409377]	20849	....	[388528]	....	....	174940	....	....
KANABEC [4]	12161	2703025	2715819	[12794]	27886	....	15092	....	21777	102863	45400	70000
MAHONOMEN [1]	5535	545227	497214	48013	8343	27096	29260	41355	....	7288	5287	15000
MEEKER	20594	3280479	3166846	113633	221793	....	335426	....	....	174380	53797	110146
MURRAY	11507	1458159	1514037	[55878]	53309	....	[2569]	28197	....	30271	6214	22169
OLMSTED	92006	3817853	3727748	90105	80865	....	170970	207130	....	264055	6991	39792
PIPESTONE	11690	2050238	1973130	77108	5252	....	82360	....	....	62928	....	....
RAMSEY [1][2]	459784	71224886	68932163	2292723	....	....	2292723	2664000	....	5015596	69780	186285
RENVILLE	20401	1618681	1661817	[43136]	38595	1033	[5574]	....	....	85506	....	....
STEVENS	11322	2713896	2775485	[61589]	67458	....	5869	2581	....	158362	143573	80000
SWIFT [1]	12920	1175129	1272493	[97364]	52934	....	[44430]	....	....	1282	37707	27400
TOTALS	1705204	212346793	202910864	9435929	2268753	28129	11676553	4558717	21777	9196444	1723132	1093943

NOTE: [1] OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.
 [2] EXCLUDES DEBT SERVICE PAID BY CITY.
 [4] DEBT PAID ALSO SHOWN IN TABLE 3.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY NURSING HOME OPERATIONS-1981

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS		--DEBT SERVICE--		
		OPERATING REVENUE	OPERATING EXPENSE	NON-OPERATING INCOME	OPERATING REVENUE	OPERATING EXPENSE	NET INCOME	(TO)\FROM OTHER FUNDS	BORROWING	CAPITAL OUTLAY	INTEREST PAYMENTS	DEBT REDEMP.
BECKER	29336	704992	663274	41718	14852	24566	32004	....	....	9811	24566	15000
BELTRAMI	30982	1872506	1775075	97431	35220	65470	67181	....	....	89981	....	50000
CHISAGO	25717	1833435	1702843	130592	....	47468	83124	....	....	73493	47468	60000
COOK	4092	767198	783478	[16280]	....	....	[16280]	....	....	....	....	....
CROW WING	41722	995766	977554	18212	....	....	18212	....	....	....	....	....
DODGE	14773	987251	936731	50520	19376	50256	19640	....	....	28208	50256	40000
HUBBARD	14098	1753856	1756085	[2229]	162	74666	[76733]	....	....	60519	....	....
ITASCA	43069	2228699	2168761	59938	60577	....	120515	50000	....	23712	....	....
KITSON [3]	6672	203923	205405	[1482]	....	....	[1482]	[75197]	....	....	....	....
KOOCHICING	17571	1382058	1302876	79182	....	50845	28337	....	....	4043	50845	40000
LAKE	13043	921451	905479	15972	80180	115738	[19586]	....	....	34163	113908	20000
LAKE OF THE WOODS	3764	606906	599270	7636	14771	2170	20237	....	....	4168	1664	25000
MAHNOHEN [1]	5535	613528	558861	54667	....	....	54667	....	....	....	....	....
PENNINGTON	15258	957475	887387	70088	44374	51659	62803	....	....	8603	51659	45000
PIPESTONE	11690	445629	543744	[98115]	....	....	[98115]	38545	....	....	....	....
RAMSEY	459784	3510637	3165401	345236	....	182565	162671	[187040]	....	89128	181575	....
RED LAKE	5471	882981	828203	54778	1357	9031	47104	....	....	2998	8904	15000
ST LOUIS	222229	11988975	13398726	[1409751]	1501885	....	92134	....	....	8603329	....	....
STEELE	30328	1574454	1440088	134366	30691	74699	90358	....	....	54550	74699	35000
TRAVERSE	5542	831142	771279	59863	18442	....	78305	10000	....	21701	....	....
WADENA	14192	1352238	1280604	71634	50077	61769	59942	....	....	24405	50657	50000
TOTALS	1014868	36415100	36651124	[236024]	1871964	810902	825038	[163692]	....	9132812	656201	395000

NOTE: [1] OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.
[3] SIX MONTH STATEMENT.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS-1981

NAME OF COUNTY	POPULATION	STATEMENT OF INCOME AND EXPENSE					NET INCOME	TRANSFERS [TO]\FROM OTHER FUNDS	BORROWING	CAPITAL OUTLAY	--DEBT SERVICE--	
		OPERATING REVENUE	OPERATING EXPENSE	NON- OPERATING INCOME	OPERATING REVENUE	NON- OPERATING EXPENSE					INTEREST PAYMENTS	DEBT REDEMP.
ANOKA	195998											
ICE ARENA		355943	368419	[12476]	....	26941	[39417]	270787	....	39848	26941	20000
BECKER	29336											
NURSING SERVICE		337899	575679	[237780]	266598	....	28818	....	....	6781	....	....
SANITARY LANDFILL		87472	76088	11384	....	....	11384	....	....	....	....	....
BELTRAMI	30982											
NURSING SERVICE		275538	257258	18280	....	....	18280	....	....	....	....	....
CLAY	49327											
NURSING SERVICE		505413	598221	[92808]	....	9	[92817]	100000	....	694	....	....
SANITARY LANDFILL		114877	109171	5706	....	....	5706	....	....	....	....	....
CLEARWATER	8761											
NURSING SERVICE		293003	266833	26170	5106	....	31276	....	....	1251	....	....
HENNEPIN	941411											
INTERNAL SERVICE		12281821	11205738	1076083	....	....	1076083	[405269]	....	1555332	....	....
HUBBARD	14098											
NURSING SERVICE		115475	165682	[50207]	78109	....	27902	15000	....	505	....	....
JACKSON	13690											
NURSING SERVICE		60636	212328	[151692]	124999	....	[26693]	48000	....	....	....	....
KITTSON	6672											
NURSING SERVICE		52221	52727	[506]	....	....	[506]	....	....	505	....	....
LAKE OF THE WOODS	3764											
NURSING SERVICE		59543	48519	11024	....	....	11024	....	....	913	....	....
MEDICAL CLINIC		12000	21322	[9322]	39186	18551	11313	5000	....	401	18551	15000
AMBULANCE		8935	17323	[8388]	33	....	[8355]	....	....	1801	....	....
LYON	25207											
NURSING SERVICE		108197	419101	[310904]	310912	....	8	....	....	....	....	....
MARSHALL	13027											
NURSING SERVICE		132890	111420	21470	1129	184	22415	....	....	....	....	....
PENNINGTON	15258											
NURSING SERVICE		156488	197604	[41116]	37217	....	[3899]	....	....	....	....	....
POLK	34844											
NW CORRECTIONS CENTER		132538	747403	[614865]	510096	....	[104769]	....	....	1188	....	....
NURSING SERVICE		232498	332458	[99960]	50682	....	[49278]	44486	....	....	....	....
SANITARY LANDFILL		108086	193943	[85857]	14263	....	[71594]	92000	....	68401	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS-1981

NAME OF COUNTY	POPULATION	-----STATEMENT OF INCOME AND EXPENSE-----						TRANSFERS		CAPITAL OUTLAY	--DEBT SERVICE--	
		OPERATING REVENUE	OPERATING EXPENSE	NET INCOME	NON-OPERATING REVENUE	NON-OPERATING EXPENSE	NET INCOME	(TO)\FROM OTHER FUNDS	BORROWING		INTEREST PAYMENTS	DEBT REDEMP.
RAMSEY	459784											
LAKE OWASO RESIDENCE		1697731	1640186	57545	113683	....	171228	250000	....	979365	....	....
DATA PROCESSING		3215841	3000453	215388	....	150000	65388	....	....	15286	....	....
LAW ENFORCEMENT SERVICES		1171650	1147267	24383	1450	....	25833	....	....	28171	....	....
REDWOOD	19341											
NURSING SERVICE		34928	192021	[157093]	189379	....	32286	....	....	....	....	....
RICE	46087											
SANITARY LANDFILL		149332	150384	[1052]	86854	....	85802	109593	....	192073	....	....
ROCK	10703											
RURAL WATER DISTRICT		141440	159159	[17719]	197049	98244	81086	....	....	26213	90900	33000
ROSEAU	12574											
SANITARY LANDFILL		23379	49356	[25977]	1976	....	[24001]	....	....	....	....	....
ST LOUIS	222229											
PHOTOGRAPHY		8882	30459	[21577]	....	....	[21577]	....	....	....	....	....
NURSING SERVICE		185719	798893	[613174]	211511	....	[401663]	488500	....	916	....	....
INTERNAL SERVICE		2626924	2631129	[4205]	102941	....	98736	....	....	85934	....	....
STEELE	30328											
CIVIC CENTER		93755	87360	6395	1635	....	8030	....	....	1500	....	....
SWIFT	12920											
NURSING SERVICE		650553	598302	52251	6546	1324	57473	....	....	3918	....	....
WASECA	18448											
SANITARY LANDFILL		71038	61649	9389	....	....	9389	....	....	....	....	....
TOTALS	3734694	25502645	26523855	[1021210]	2351354	295253	1034891	1018097	....	3010996	136392	68000

EXPLANATION OF CLASSIFICATIONS USED

It is the intent of this report to provide information relating to the finances of all the counties in comparable form. Therefore, a uniform classification of revenues and expenditures was developed.

Revenues are classified by source, and expenditures are classified by function. The classification used closely follows the standard classification developed by the National Council on Governmental Accounting. A uniform classification of revenues by source permits reasonably accurate comparisons between counties and the analysis of financing methods. A uniform classification of expenditures by function or activity shows operating costs and enables a comparison of similar activities.

Because of the basic differences between governmental funds and proprietary funds, they are shown separately.

The classification used herein is detailed below.

GOVERNMENTAL REVENUES

General Property Taxes - Includes all revenues from the direct ad valorem tax on real and personal property. Includes penalties and interest on delinquent taxes. Includes power and light taxes and other special taxes.

Special Assessments - Includes revenues from benefited property owners for street, ditch, sewer, and other construction or improvement costs.

Licenses and Permits - Includes revenues from licenses and permits from businesses and occupations, non-business licenses, and permits for building, plumbing, etc.

Intergovernmental Revenues - Includes grants and shared taxes from other governmental units, for example, local government aid and homestead credit paid by the State; and general revenue sharing paid by the Federal government.

Charges for Services - Includes charges, fees, rentals, and minor sales of the various governmental departments for services rendered to individuals and other local governmental units.

Fines and Forfeits - Includes revenues exacted as penalties for law violation, penalties for non-observance of contracts, forfeited deposits, etc.

Miscellaneous Revenue - Includes revenue from interest on investments, rental of nondepartmental property, donations, and sale of property.

Borrowing

Includes receipts from the sale of bonds, certificates of indebtedness, tax anticipation certificates, except public service enterprise borrowing.

EXPENDITURES

Expenditures include current expenditures (the annual recurring cost of maintainint governmental functions, including interest expense) and capital outlay (expenditures for permanent improvements and equipment).

GOVERNMENTAL EXPENDITURES

Current Expenditures

General Government - Includes all payments for the current expenditures of general governmental officers--executive, legislative, and judicial; boards and commissions; elections; general government buildings; and all general administrative expense payments.

Public Safety - Includes payments for the current expenditures of sheriff and fire departments, corrections, protective inspection, armory expense, protection to animals, coroner's expenses, morgues, civil defense, flood control, and traffic control.

Highways and Streets - Includes maintenance and operation payments for roads, streets, bridges, street lighting, and snow removal.

Sanitation - Includes all expense payments for sanitary sewers, storm sewers, sewage disposal plants, garbage and refuse collection and disposal, weed cutting, public rest rooms, and street cleaning.

Health - Includes payments for current expenditures of health departments, health inspection, vital statistics, control of communicable diseases, and child health services.

Welfare - Includes all payments for the support of assistance of the poor, the aged, the blind, and dependent children; contributions to charitable organizations; and administration costs of the various programs.

Libraries - Includes payments for current expenditures of all libraries intended for the use of the public and all payments to other units for library services.

Recreation - Includes the payments for operation and maintenance of recreational activities, buildings, parks, musical entertainment and celebrations.

Conservation of Natural Resources - includes payments for county agents, county fairs, lake and stream improvements, ditches, contributions to agricultural societies, and the protection and propagation of game and fish.

Miscellaneous - Includes contributions to employee pension funds and insurance premiums not allocated to a specific function, airports, and other unallocable current expenditures.

Interest Expense - Includes payment of interest on all classes of public debt, with the exception of interest on debt of municipally owned public service enterprises.

Capital Outlay

Includes all payments for construction and improvement of governmental property, exclusive of property belonging to a government owned public service enterprise. Includes purchase of real property and major equipment. In general, payments which create or enhance the value of governmental fixed assets are capital outlay.

Debt Redemption

Includes principal payments on all classes of long term public debt such as bonds and certificates, except public service enterprise debt.

PUBLIC SERVICE ENTERPRISES

Tables included in this report were summarized from financial statements to show the financial operations for each type of public service enterprise.

Where possible, the financial operations were summarized on the accrual basis of accounting rather than the cash basis.

The classifications used for the public service enterprises closely follow those used by the Federal Bureau of the Census and, in general, include the types of revenues and expenses that are used in similar enterprises in private industry.

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