



REPORT OF THE
STATE AUDITOR of MINNESOTA

850895

REVENUES, EXPENDITURES, AND DEBT OF THE COUNTIES

IN MINNESOTA

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 1983



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, 1983. This information has been collected and is published and distributed pursuant to Minnesota Statutes, Section 6.74 and 6.75.

The Office of the State Auditor has generated these reports using Lotus 1-2-3 and the IBM PC. Anyone who wishes to analyze the data further, including receiving a copy on diskettes, should contact this office for assistance.



Arne H. Carlson
State Auditor

March 28, 1985

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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, 1983. The data in this report were generated from the audited annual financial statements of the counties and from Department of Revenue reports of levies and valuations. All counties reported on the modified accrual basis of accounting, during 1983, except for Martin County.

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 estimates of the State Demographer.

REVENUES

The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 85.7% of total revenues in 1983. Over the past five years the percentage of revenue from taxes has decreased from 33.2% in 1979 to 31.8% in 1983. Intergovernmental revenues have declined from 56.4% in 1980 to 53.9% in 1983. During this five year-period the amount of taxes collected increased from \$377.5 million to \$528.6 million, and intergovernmental revenues increased from \$605.1 million to \$895.3 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1983 totaled \$1.58 billion, which is an increase of \$148.0 million (10.3%) over 1982. The increase over the past five years was 42.7%.

Most of the increase over the five years from 1979 to 1983 came from Human Services, which rose \$256.9 million. Public safety expenditures rose \$85.3 million, highway expenditures increased \$50.5 million, and general government rose \$43.8 million during the last five years.

Human Services is the largest county function, accounting for 45.1% of the total expenditures in 1983.

Human Service Expenditures -----	1983 ----
General Relief	\$ 67,153,869
Aid to Families with Dependent Children	272,551,094
Medical Assistance	40,918,763
Social Services	183,439,643
Administration and All Other Costs	147,519,454

Total	\$ 711,582,823

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 the nine, 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. Lincoln, Lyon and Murray counties comprise the Region VIII North Welfare Board and the counties of Faribault, Martin and Watonwan form the Faribault, Martin and Watonwan Human Services Board.

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 \$238.4 million and operating expenses of \$240.1 million, resulting in a net operating loss of \$1.7 million.

The 20 county nursing homes had operating revenues of \$39.2 million and operating expenses of \$40.3 million. Net operating loss was \$1.1 million; however, non-operating revenues brought net income to \$707,259 for this period, compared to \$533,880 for the prior year.

Twenty-six counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, ambulance, and others. In this category, operating revenues totaled \$30.3 million, and operating expenses totaled \$30.7 million, resulting in an operating loss of \$429,242. Net income was \$3.8 million.

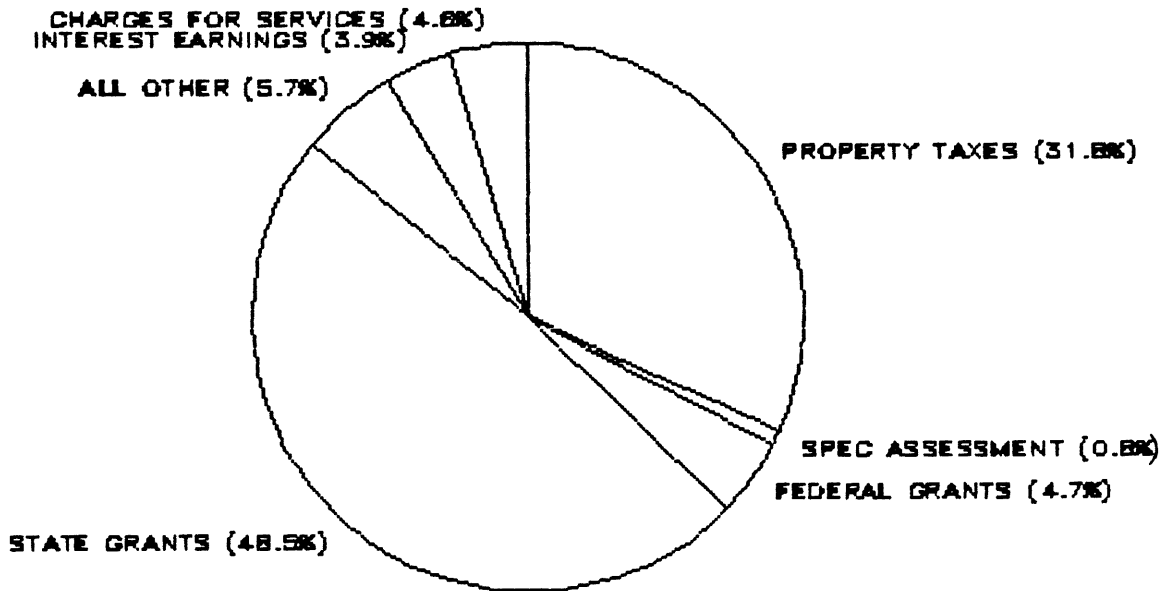
INDEBTEDNESS

In 1983 the counties issued bonds totaling \$45.2 million and retired bonds totaling \$24.8 million, leaving \$202.9 million outstanding at December 31, 1983. Liabilities for compensated absences totaled \$53.8 million, and other long-term debt totaling \$29.9 million is presented in Table 4.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FIGURE 1 - THE COUNTIES - 1983

Governmental Revenues \$ 1,661,499,972



Governmental Expend. \$ 1,576,618,338

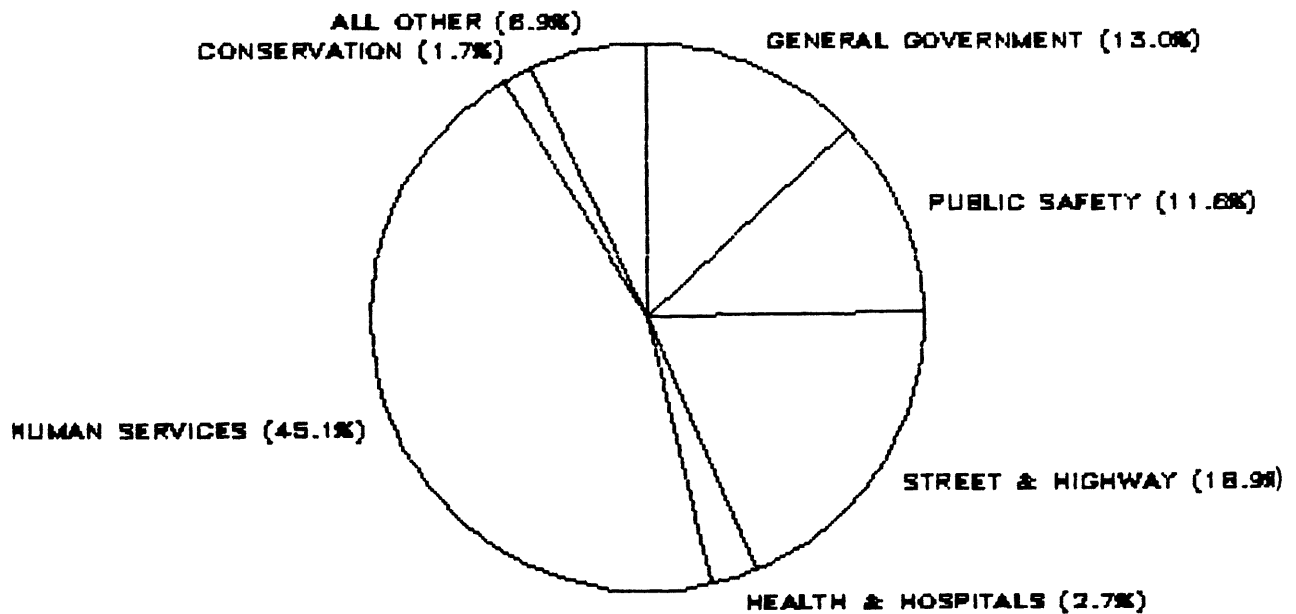


FIGURE 2 - THE COUNTIES - 1983

GOVERNMENTAL REVENUES AND EXPENDITURES

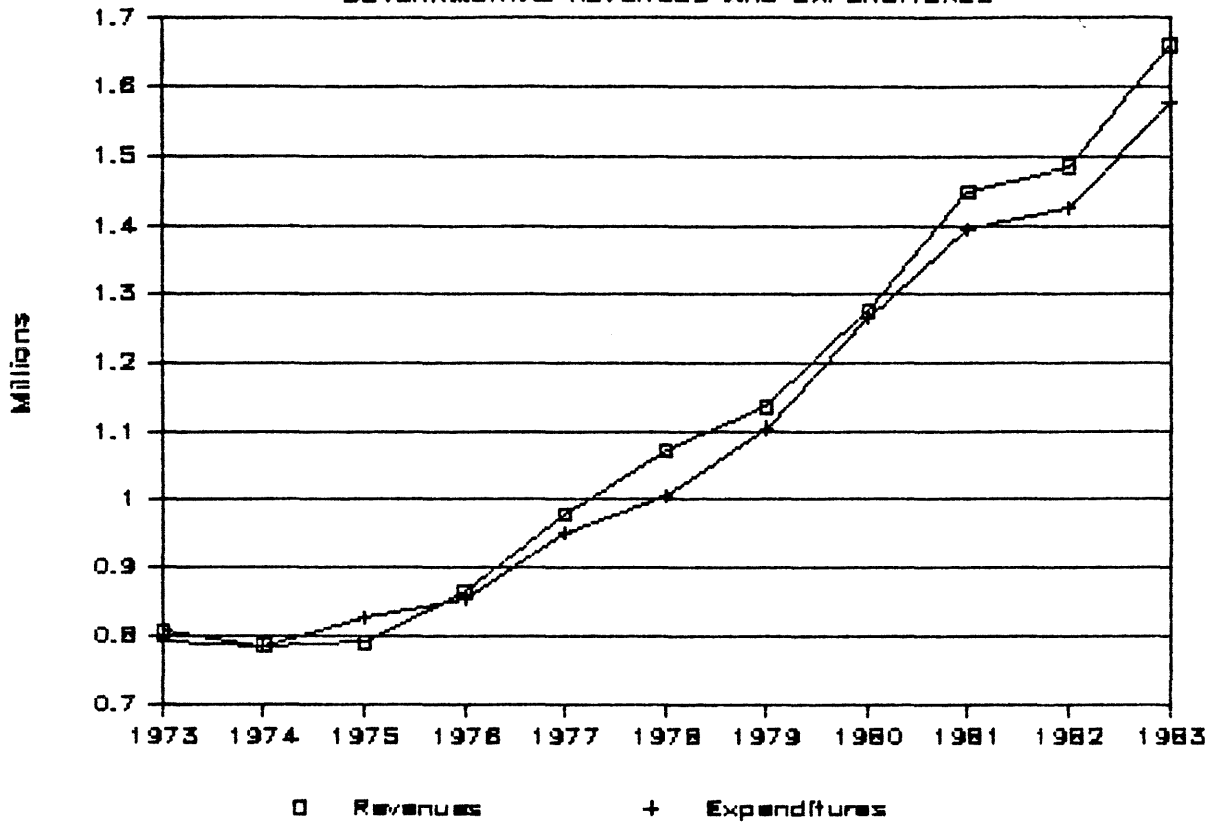


FIGURE 3 - THE COUNTIES - 1983

OUTSTANDING BONDED INDEBTEDNESS

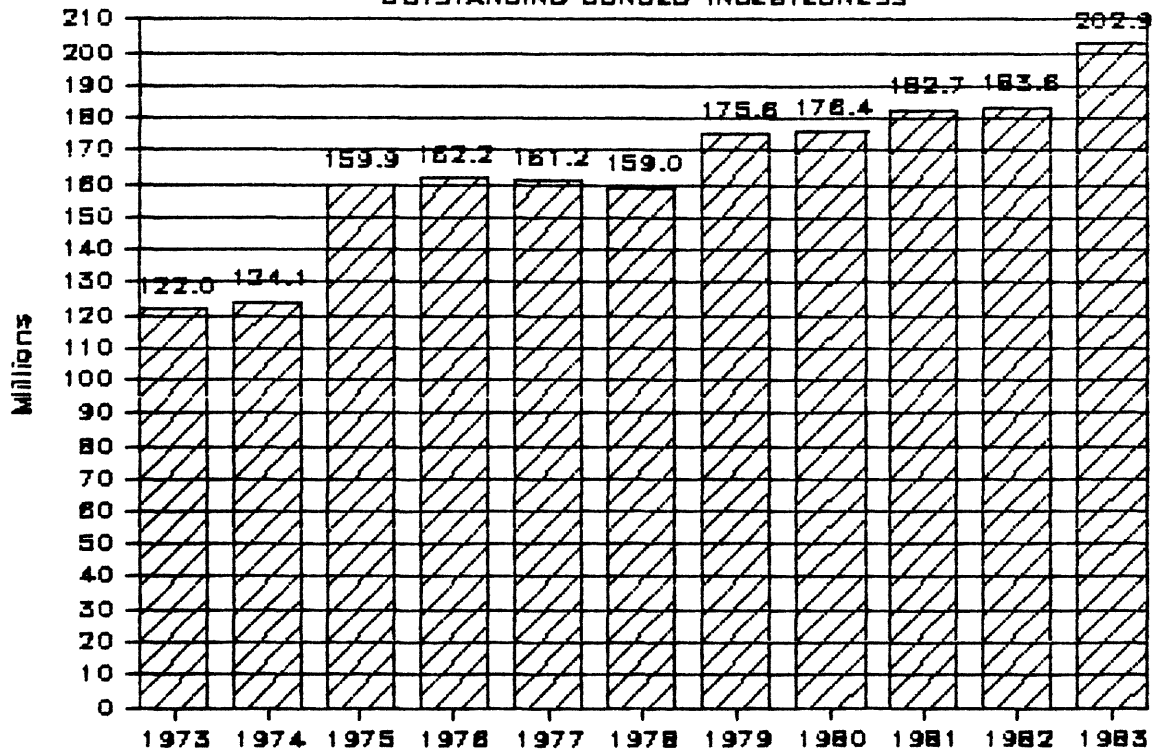


TABLE 1
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS 1979, 1980, 1981, 1982 AND 1983

GOVERNMENTAL FUNDS	1979 [1]	%	1980 [1]	%	1981	%	1982	%	1983	%
REVENUES										
TAXES	377,471,982	33.2%	389,205,111	30.5%	419,575,162	28.9%	485,173,140	32.7%	528,586,389	31.8%
SPECIAL ASSESSMENTS	7,383,646	0.6%	7,393,176	0.6%	14,556,559	1.0%	10,544,700	0.7%	12,984,844	0.8%
LICENSES AND PERMITS	2,955,228	0.3%	2,859,723	0.2%	3,387,780	0.2%	3,581,080	0.2%	4,273,966	0.3%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	71,270,878	6.3%	.....	...	74,106,087	5.1%	65,663,998	4.4%	78,361,074	4.7%
STATE GRANTS	527,265,103	46.4%	[2]	...	731,297,853	50.5%	692,895,096	46.6%	805,376,486	48.5%
COUNTY GRANTS	.....	...	.....	...	.....	0.0%	.....	...	.....	...
LOCAL UNITS GRANTS	6,605,951	0.6%	.....	...	7,186,922	0.5%	9,622,485	0.6%	11,563,724	0.7%
TOTAL INTERGOVERNMENTAL REVENUES	605,141,932	53.3%	720,213,612	56.4%	812,590,862	56.1%	768,181,579	51.7%	895,301,284	53.9%
CHARGES FOR SERVICES	55,262,005	4.9%	50,695,186	4.0%	64,061,111	4.4%	72,049,057	4.9%	76,301,444	4.6%
FINES AND FORFEITS	9,328,538	0.8%	11,548,637	0.9%	13,005,984	0.9%	13,373,938	0.9%	13,934,615	0.8%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	43,712,237	3.8%	41,451,033	3.2%	65,575,849	4.5%	70,623,556	4.8%	65,065,078	3.9%
ALL OTHER REVENUES	34,920,166	3.1%	52,555,500	4.1%	56,772,271	3.9%	61,946,652	4.2%	65,052,352	3.9%
TOTAL REVENUES	1,136,175,734	100.0%	1,275,921,978	100.0%	1,449,525,578	100.0%	1,485,473,702	100.0%	1,661,499,972	100.0%
OTHER SOURCES										
BORROWING	31,084,550		16,314,139		22,851,516		27,032,391		43,506,139	
TOTAL REVENUES AND BORROWING	1,167,260,284		1,292,236,117		1,472,377,094		1,512,506,093		1,705,006,111	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	161,515,735	14.6%	159,425,954	12.6%	177,195,547	12.7%	201,433,518	14.1%	205,363,855	13.0%
PUBLIC SAFETY	98,365,081	8.9%	130,395,306	10.3%	150,209,292	10.8%	172,583,876	12.1%	183,670,054	11.6%
STREETS AND HIGHWAYS	247,152,314	22.4%	262,263,281	20.7%	254,324,760	18.3%	261,182,450	18.3%	297,682,473	18.9%
SANITATION	3,284,635	0.3%	2,015,216	0.2%	2,993,586	0.2%	3,191,301	0.2%	3,403,249	0.2%
HEALTH AND HOSPITALS	42,410,775	3.8%	27,331,173	2.2%	32,525,023	2.3%	39,723,537	2.8%	43,234,602	2.7%
HUMAN SERVICES	454,696,286	41.2%	560,617,025	44.3%	650,795,325	46.7%	629,753,488	44.1%	711,582,823	45.1%
EDUCATION	.....	...	.....	...	.....	...	.....	...	.....	...
LIBRARIES	17,234,034	1.6%	17,326,814	1.4%	18,153,736	1.3%	21,569,630	1.5%	23,055,912	1.5%
PARKS AND RECREATION	15,447,992	1.4%	17,930,293	1.4%	20,825,679	1.5%	21,100,699	1.5%	18,292,851	1.2%
CONSERVATION OF NATURAL RESOURCES	18,872,907	1.7%	19,633,937	1.6%	24,217,777	1.7%	24,904,718	1.7%	26,468,102	1.7%
URBAN REDEVELOPMENT AND HOUSING	.....	...	.....	...	.....	...	.....	...	.....	...
MISCELLANEOUS EXPENDITURES	39,775,942	3.6%	61,073,263	4.8%	51,355,197	3.7%	43,772,941	3.1%	51,873,083	3.3%
INTEREST AND FISCAL CHARGES	5,649,030	0.5%	7,533,445	0.6%	10,469,462	0.8%	9,398,153	0.7%	11,991,334	0.8%
TOTAL EXPENDITURES	1,104,404,731	100.0%	1,265,545,707	100.0%	1,393,065,384	100.0%	1,428,614,311	100.0%	1,576,618,338	100.0%
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	12,404,146		16,192,788		15,127,986		18,750,700		25,623,235	
TOTAL EXPENDITURES AND DEBT REDEMPTION	1,116,808,877		1,281,738,495		1,408,193,370		1,447,365,011		1,602,241,573	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 [3]	159,025,644		176,683,875		176,461,356		177,008,928		182,500,231	
ISSUED	33,043,000		16,454,300		21,588,000		23,705,000		45,180,000	
PAID	16,487,646		16,754,819		15,330,542		17,073,697		24,719,882	
OUTSTANDING DECEMBER 31	175,580,998		176,383,356		182,718,814		183,640,231		202,960,349	

NOTE: [1] TOTAL EXPENDITURES HAVE BEEN RESTATED FOR 1980 AND 1979 TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS) TO MORE NEARLY CONFORM TO NCGA STATEMENT 1 PRESENTATIONS.

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

[3] THE JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT INCORRECTLY REPORTED IN THE PREVIOUS YEAR.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
POPULATION (1983 Estimate)	13,595	207,355	30,972	32,903	26,434	8,083	52,844
TOTAL ASSESSED VALUATION	87,795,178	1,048,689,298	150,413,261	109,769,710	116,200,220	51,291,113	361,970,343
1982 TAX LEVY (Payable in 1983)	2,726,919	25,401,686	3,559,571	3,700,348	3,097,130	1,384,577	7,907,404
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	2,169,044	20,872,672	2,831,014	2,949,642	2,263,844	1,259,737	6,539,100
SPECIAL ASSESSMENTS	20,991	....	81	90,017	....	2,000	647,730
LICENSES AND PERMITS	84,717	71,976	33,984	33,578	11,397	1,680	8,087
FINES AND FORFEITS	55,198	760,457	151,770	305,313	62,520	25,131	303,025
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	287,491	1,515,760	432,594	408,062	300,804	135,716	866,938
- All Other	....	3,053,968	332,967	35,746	....	26,552	249,276
State Grants - Local Government Aid	191,202	860,843	332,644	333,490	228,102	110,697	498,610
- Homestead Credit	396,272	7,830,177	813,944	866,348	797,617	245,910	1,385,583
- Mobile Home Homestead Credit	2,712	146,344	7,140	....	19,530	1,423	....
- Attached Machinery Aid	4,105	98,300	7,083	6,785	51,865	4,322	77,742
- Wetlands Credit	....	48,297	12,461	6,917	27,345	47,494	9,538
- Reduced Assessment Credit	16,185	84,167	11,861	27,794	18,859	9,636	25,940
- Native Prairie Credit	....	....	101	....	....	12,581	189
- Taconite Homestead Credit	274,382	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,194,020	1,967,181	1,321,585	2,939,258	2,133,278	709,675	2,567,122
- Welfare	1,849,888	15,410,423	3,567,409	6,648,231	2,945,294	549,421	5,040,972
- Other	474,369	1,778,099	229,546	963,004	151,014	22,923	457,961
Local Units Grants	....	1,302,772	440,605	518,871	36,459	264	....
TOTAL INTERGOVERNMENTAL REVENUES	4,690,626	34,096,331	7,509,940	12,754,506	6,710,167	1,876,614	11,179,871
CHARGES FOR SERVICES	488,738	3,869,782	470,658	550,775	195,725	198,780	771,770
INTEREST EARNINGS	375,602	2,603,262	253,506	636,798	320,847	147,199	786,625
ALL OTHER REVENUES	678,713	4,425,476	688,728	806,024	81,553	106,662	521,776
TOTAL REVENUES	8,563,629	66,699,956	11,939,681	18,126,653	9,646,053	3,617,803	20,757,984
OTHER SOURCES							
BORROWING - BONDS ISSUED	1,908,348	8,202,600	....	....	....	....	....
- OTHER LONG-TERM DEBT	13,987	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	313,007	530,000	....	93,454	300,500	....	122,128
- ENTERPRISE FUNDS	....	....	....	....	....	....	31,925
TOTAL REVENUES AND OTHER SOURCES	10,798,971	75,432,556	11,939,681	18,220,107	9,946,553	3,617,803	20,912,037

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,098,511	9,802,228	1,446,886	2,297,038	972,601	393,065	2,864,444
PUBLIC SAFETY - Sheriff	392,776	4,792,036	593,248	389,502	407,786	130,458	1,332,190
- Corrections	168,398	2,545,549	246,945	406,669	120,020	18,413	....
- Other	127,280	738,700	50,526	55,627	10,530	3,785	....
TOTAL PUBLIC SAFETY	688,454	8,076,285	890,719	851,798	538,336	152,656	1,332,190
HIGHWAYS							
Administration	160,489	336,037	65,002	120,188	90,805	54,703	363,022
Operation and Maintenance	1,858,230	7,251,896	2,127,317	3,481,903	3,088,673	1,382,215	5,382,265
TOTAL HIGHWAYS	2,018,719	7,587,933	2,192,319	3,602,091	3,179,478	1,436,918	5,745,287
SANITATION	....	....	3,923	24,127	....	67,133	....
HEALTH	345,790	1,124,558	88,688	162,251	200,561	34,142	....
WELFARE							
Administration	188,188	....	648,654	841,502	428,903	181,674	....
General Relief	1,387,904	1,250,751	288,225	527,842	129,081	23,570	....
Aid to Families with Dependent Children	69,254	12,548,563	2,512,850	4,414,468	1,449,110	250,221	4,307,709
Medical Assistance	203,623	1,446,845	395,002	428,330	232,562	112,093	....
Social Services	862,717	6,303,112	1,364,787	2,548,993	802,119	405,769	1,958,992
Other Welfare Costs	238,257	1,641,153	102,925	119,671	685,133	15,162	980,947
TOTAL WELFARE	2,949,943	23,190,424	5,312,443	8,880,806	3,726,908	988,489	7,247,648
LIBRARIES	49,449	1,925,835	64,750	29,472	68,248	26,370	....
PARKS AND RECREATION	94,313	1,478,296	43,780	43,737	19,531	10,264	129,476
CONSERVATION OF NATURAL RESOURCES	501,228	227,436	320,969	597,010	87,779	96,097	589,354
ECONOMIC DEVELOPMENT	30,425	3,011,781	336,428	339,201	....	....	710,642
MISCELLANEOUS EXPENDITURES	....	591,269	458,606	200,459	38,074	138,660	....
INTEREST AND FISCAL CHARGES	....	747,669	5,971	53,437	5,292	....	227,353
TOTAL CURRENT EXPENDITURES	7,776,832	57,763,714	11,165,482	17,081,427	8,836,808	3,343,794	18,846,394
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	173,089	....	17,337	....	....	461,166
PUBLIC SAFETY	802,813	1,202,358	....	25,094	....	....	39,268
HIGHWAYS	....	....	....	342,780	....	....	276,362
PARKS AND RECREATION	....	1,353,595	....	....	....	....	4,000
ALL OTHER CAPITAL OUTLAY	....	55,000	....	7,599	....	....	58,241
TOTAL CAPITAL OUTLAY	802,813	2,784,042	....	392,810	....	....	839,037
TOTAL EXPENDITURES	8,579,645	60,547,756	11,165,482	17,474,237	8,836,808	3,343,794	19,685,431
OTHER USES							
DEBT REDEMPTION - BONDS PAID	....	6,655,000	....	160,202	....	....	144,000
- OTHER LONG-TERM DEBT	....	....	9,702	....	11,666	....	121,844
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	313,007	530,000	....	93,454	300,500	....	122,128
- ENTERPRISE FUNDS	....	86,220	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	8,892,652	67,818,976	11,175,184	17,727,893	9,148,974	3,343,794	20,073,403

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
POPULATION (1983 Estimate)	28,617	29,342	39,573	21,334	14,881	27,559	49,203
TOTAL ASSESSED VALUATION	208,296,988	124,025,532	247,313,905	146,782,946	127,778,615	121,446,426	218,589,032
1982 TAX LEVY (Payable in 1983)	3,244,905	5,417,663	6,699,738	3,907,710	2,928,020	4,877,685	4,532,901
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	2,538,441	4,280,217	5,515,510	3,311,683	2,458,349	3,577,723	3,940,859
SPECIAL ASSESSMENTS	116,482	....	26,000	....	683,335	4,139	406,365
LICENSES AND PERMITS	3,410	37,760	96,570	51,288	2,386	72,651	24,189
FINES AND FORFEITS	96,096	101,617	170,133	112,859	35,815	160,536	210,519
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	323,037	654,605	468,412	432,098	315,172	378,048	369,536
- All Other	178,411	57,959	....	2,717,488	2,024	....	114,865
State Grants - Local Government Aid	339,667	388,144	301,201	243,622	202,760	....	468,952
- Homestead Credit	701,632	1,264,067	1,620,866	773,533	489,773	1,343,911	698,632
- Mobile Home Homestead Credit	4,651	....	36,071	4,066	2,350	25,517	8,372
- Attached Machinery Aid	12,804	536,437	12,825	2,764	5,102	6,251	75,667
- Wetlands Credit	4,188	....	9,798	....	2,103	63,069	1,045
- Reduced Assessment Credit	9,832	31,182	40,385	17,660	22,519	45,908	8,954
- Native Prairie Credit	....	....	....	....	1,669	1	1,574
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,053,049	1,564,835	1,418,387	1,499,640	1,286,408	1,537,203	1,873,698
- Welfare	1,816,574	4,415,099	2,226,766	2,275,734	882,177	2,138,882	3,652,780
- Other	97,282	374,559	252,448	481,786	54,899	208,397	202,072
Local Units Grants	36,400	139,156	....	....	....	....	21,374
TOTAL INTERGOVERNMENTAL REVENUES	4,577,527	9,426,043	6,387,159	8,448,391	3,266,956	5,747,187	7,497,521
CHARGES FOR SERVICES	343,058	1,027,448	1,212,148	1,041,034	206,580	396,644	553,090
INTEREST EARNINGS	485,603	464,252	657,761	501,528	569,814	333,675	463,861
ALL OTHER REVENUES	68,171	306,070	390,275	762,797	164,139	773,533	169,767
TOTAL REVENUES	8,228,788	15,643,407	14,455,556	14,229,580	7,387,374	11,066,088	13,266,171
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	....	....	....	245,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	334,049	120,874	719,912	910,907	686,597	501,621	56,000
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	8,562,837	15,764,281	15,175,468	15,140,487	8,073,971	11,567,709	13,567,171

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,091,340	2,823,923	2,670,616	2,365,359	1,026,397	1,360,200	1,415,210
PUBLIC SAFETY - Sheriff	364,682	656,809	1,648,584	595,498	261,129	951,460	436,644
- Corrections	138,363	254,345	178,901	242,427	9,146	422,836	535,744
- Other	25,274	126,459	96,184	207,567	41,307	18,212	226,232
TOTAL PUBLIC SAFETY	528,319	1,037,613	1,923,669	1,045,492	311,582	1,392,508	1,198,620
HIGHWAYS							
Administration	223,530	175,793	47,622	888,027	55,858	333,994	107,711
Operation and Maintenance	967,046	3,062,993	2,684,869	1,971,345	1,982,768	2,586,386	3,567,111
TOTAL HIGHWAYS	1,190,576	3,238,786	2,732,491	2,859,372	2,038,626	2,920,380	3,674,822
SANITATION	....	137,670	....	11,858	....	....	....
HEALTH	199,929	....	459,323	366,912	....	454,317	118,000
WELFARE							
Administration	247,055	26,212	13,562	....	234,176	417,671	644,622
General Relief	184,504	444,118	150,165	499,776	50,712	107,263	267,522
Aid to Families with Dependent Children	696,909	2,771,234	660,989	2,951,129	339,190	1,611,058	2,351,662
Medical Assistance	274,642	501,956	316,352	305,788	160,494	232,339	465,206
Social Services	1,054,240	2,715,717	2,079,493	2,433,002	834,377	1,165,665	1,701,645
Other Welfare Costs	313,485	490,428	287,190	102,069	27,948	44,362	132,586
TOTAL WELFARE	2,770,835	6,949,665	3,507,751	6,291,764	1,646,897	3,578,358	5,563,243
LIBRARIES	....	....	254,871	59,923	6,738	68,901	77,600
PARKS AND RECREATION	74,760	32,533	180,698	37,292	45,716	66,700	90,698
CONSERVATION OF NATURAL RESOURCES	385,772	376,568	193,567	774,625	178,189	142,435	462,965
ECONOMIC DEVELOPMENT	10,242	....	450,104	....	....	77,153	59,591
MISCELLANEOUS EXPENDITURES	....	....	310,000	22,187	237,476	284,237	110,939
INTEREST AND FISCAL CHARGES	69,490	39,916	289,826	104,883	226,937	43,219	85,103
TOTAL CURRENT EXPENDITURES	6,321,263	14,636,674	12,972,916	13,939,667	5,718,558	10,388,408	12,856,791
CAPITAL OUTLAY							
GENERAL GOVERNMENT	106,438	343,984	264,690	....	8,166	....	....
PUBLIC SAFETY	12,876	24,232	104,005	....	244,996	....	....
HIGHWAYS	1,049,180	191,734	113,062	....	49,242	....	....
PARKS AND RECREATION	....	9,701	314,234	....	....	....	....
ALL OTHER CAPITAL OUTLAY	576	276,985	29,073	188,645	224,706	....	....
TOTAL CAPITAL OUTLAY	1,169,070	846,636	825,064	188,645	527,110	....	....
TOTAL EXPENDITURES	7,490,333	15,483,310	13,797,980	14,128,312	6,245,668	10,388,408	12,856,791
OTHER USES							
DEBT REDEMPTION - BONDS PAID	124,000	40,000	355,000	755,000	475,000	150,000	75,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	5,404
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	334,049	116,000	719,912	910,907	686,597	501,621	56,000
- ENTERPRISE FUNDS	....	....	....	....	....	....	10,000
TOTAL EXPENDITURES AND OTHER USES	7,948,382	15,639,310	14,872,892	15,794,219	7,407,265	11,040,029	13,003,195

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
POPULATION (1983 Estimate)	9,056	4,286	14,178	42,287	208,308	15,144	29,505
TOTAL ASSESSED VALUATION	39,486,130	34,905,031	185,145,518	238,803,286	1,263,673,767	128,100,986	149,694,779
1982 TAX LEVY (Payable in 1983)	1,196,825	1,372,756	2,411,408	5,558,511	22,481,220	2,558,140	3,637,889
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	1,016,469	1,041,256	2,018,141	4,373,904	19,792,267	2,052,659	2,979,488
SPECIAL ASSESSMENTS	14,960	....	39,079	9,788	....	14,527	31,828
LICENSES AND PERMITS	5,395	8,078	5,952	65,044	11,347	825	81,288
FINES AND FORFEITS	33,222	30,089	32,810	160,471	72,664	31,358	102,155
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	201,145	107,174	241,278	669,663	1,121,839	201,944	349,239
- All Other	....	305,174	143,904	2,325,310	3,301,581	....	665,513
State Grants - Local Government Aid	134,489	62,949	205,799	443,684	884,524	178,424	303,282
- Homestead Credit	243,655	60,418	380,358	1,164,205	5,297,085	528,117	972,051
- Mobile Home Homestead Credit	2,044	714	491	5,780	22,171	....	7,120
- Attached Machinery Aid	4,429	3,384	9,415	59,565	425,131	3,387	8,749
- Wetlands Credit	7,173	....	3,058	....	14,064	....	25,071
- Reduced Assessment Credit	8,497	3,160	11,047	....	49,691	10,109	32,631
- Native Prairie Credit	....	....	3,470	....	....	....	743
- Taconite Homestead Credit	....	85,067	....	242,708	....	....	....
- Taconite Relief and Aids	....	183,295	....	808	....	....	....
- Highways	2,393,437	757,662	1,139,094	1,243,445	1,723,575	1,483,697	1,100,451
- Welfare	1,650,426	437,031	945,535	6,151,274	10,938,577	884,459	2,236,633
- Other	875,345	818,599	144,357	1,169,728	1,466,590	51,471	242,980
Local Units Grants	....	18,146	64,274	101,716	1,307,369	....	....
TOTAL INTERGOVERNMENTAL REVENUES	5,520,640	2,842,773	3,292,080	13,577,886	26,552,197	3,341,608	5,944,463
CHARGES FOR SERVICES	204,878	102,806	136,543	1,184,493	2,331,106	373,119	784,899
INTEREST EARNINGS	187,285	223,902	229,234	700,890	2,615,931	207,403	222,799
ALL OTHER REVENUES	329,618	125,761	223,546	653,472	3,360,143	42,874	616,948
TOTAL REVENUES	7,312,467	4,374,665	5,977,385	20,725,948	54,735,655	6,064,373	10,763,868
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	160,000	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	71,273
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	353,055	260,318	1,028,597	1,575,589	354,280	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,312,467	4,887,720	6,237,703	21,754,545	56,311,244	6,418,653	10,835,141

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	695,377	697,340	612,525	2,248,887	8,710,831	741,338	1,292,305
PUBLIC SAFETY - Sheriff	204,696	289,059	139,619	898,463	2,845,525	454,542	380,341
- Corrections	74,291	....	70,889	443,251	....	....	212,900
- Other	50,373	....	73,853	512,093	185,615	25,784	169,499
TOTAL PUBLIC SAFETY	329,360	289,059	284,361	1,853,807	3,031,140	480,326	762,740
HIGHWAYS							
Administration	69,090	100,107	98,318	216,776	649,155	71,889	89,642
Operation and Maintenance	2,531,071	1,702,934	1,069,977	3,709,735	5,181,398	2,055,392	2,967,897
TOTAL HIGHWAYS	2,600,161	1,803,041	1,168,295	3,926,511	5,830,553	2,127,281	3,057,539
SANITATION	8,932	184,243	315	4,446	....	....	....
HEALTH	53,608	136,752	26,420	665,555	1,859,424	123,266	429,804
WELFARE							
Administration	365,665	77,424	248,005	367,128	629,005	196,385	113,262
General Relief	118,107	37,857	104,834	387,305	972,858	66,913	232,068
Aid to Families with Dependent Children	980,264	222,298	476,406	4,137,068	8,960,373	463,517	1,147,079
Medical Assistance	157,434	65,687	153,344	786,679	1,538,678	155,810	388,297
Social Services	537,075	273,983	802,402	1,765,357	10,624,362	475,780	1,252,982
Other Welfare Costs	762,828	....	9,344	2,629,056	2,406,583	33,169	873,656
TOTAL WELFARE	2,921,373	677,249	1,794,335	10,072,593	25,131,859	1,391,574	4,007,344
LIBRARIES			....	80,874	2,049,530	....	....
PARKS AND RECREATION	28,013	29,600	104,199	38,069	1,305,729	9,088	125,436
CONSERVATION OF NATURAL RESOURCES	262,347	33,880	199,117	229,412	245,966	102,056	115,717
ECONOMIC DEVELOPMENT	....	19,139	31,587	762,173	208,897	....	3,895
MISCELLANEOUS EXPENDITURES	58,597	109,670	217,331	....	948,385	227,878	428,493
INTEREST AND FISCAL CHARGES	21,833	35,851	....	115,553	....	183,149	20,576
TOTAL CURRENT EXPENDITURES	6,979,601	4,015,824	4,438,485	19,997,880	49,322,314	5,385,956	10,243,849
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	16,186	71,407	....	1,296,957	17,101	....
PUBLIC SAFETY	....	15,033	95,638	....	87,104	41,824	....
HIGHWAYS	....	50,604	1,232,620	....	252,002	....	....
PARKS AND RECREATION	....	....	14,003	....	779,692	....	....
ALL OTHER CAPITAL OUTLAY	....	61,568	1,960	....	310,520	1,054	....
TOTAL CAPITAL OUTLAY	....	143,391	1,415,628	....	2,726,275	59,979	....
TOTAL EXPENDITURES	6,979,601	4,159,215	5,854,113	19,997,880	52,048,589	5,445,935	10,243,849
OTHER USES							
DEBT REDEMPTION - BONDS PAID	110,000	45,000	....	290,000	....	75,000	60,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	16,380
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	353,055	260,318	1,028,597	1,575,589	354,280	....
- ENTERPRISE FUNDS	....	....	....	75,925	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,089,601	4,557,270	6,114,431	21,392,402	53,624,178	5,875,215	10,320,229

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
POPULATION (1983 Estimate)	19,218	21,915	35,398	39,385	7,209	945,970	18,774
TOTAL ASSESSED VALUATION	234,332,114	160,381,894	280,054,962	390,616,743	72,435,361	7,846,262,382	80,622,454
1982 TAX LEVY (Payable in 1983)	2,933,040	2,487,872	5,020,987	5,869,794	1,204,873	193,042,664	2,320,881
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	2,496,735	1,894,050	4,052,436	4,864,559	999,373	152,787,614	1,598,564
SPECIAL ASSESSMENTS	89,581	....	991,815	....	34,124	....	....
LICENSES AND PERMITS	735	20,746	145,201	41,016	1,339	1,491,173	15,050
FINES AND FORFEITS	65,323	104,448	117,659	113,598	24,409	1,153,769	53,264
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	305,512	270,649	424,311	444,830	142,208	8,654,714	212,370
- All Other	....	....	4,615	28,045	....	1,784,651	2,353
State Grants - Local Government Aid	232,532	337,722	391,751	397,487	109,682	....	239,503
- Homestead Credit	458,142	571,126	967,085	1,050,024	207,904	35,681,924	762,049
- Mobile Home Homestead Credit	....	....	3,142	6,097	703	29,049	....
- Attached Machinery Aid	7,277	9,177	50,854	29,647	2,279	390,371	3,566
- Wetlands Credit	1,146	....	11,654	1,328	29,670	....	....
- Reduced Assessment Credit	8,470	14,176	18,652	13,210	7,609	691,887	11,510
- Native Prairie Credit	....	119	....	....	168	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,986,667	1,987,522	3,104,105	1,550,196	802,236	6,806,425	1,410,424
- Welfare	....	1,410,204	2,916,862	2,271,241	391,940	125,519,039	1,112,835
- Other	201,067	69,496	242,146	348,233	43,683	6,647,282	109,633
Local Units Grants	1,094	....	....	67,522	....	3,213,645	....
TOTAL INTERGOVERNMENTAL REVENUES	3,201,907	4,670,191	8,135,177	6,207,860	1,738,082	189,418,987	3,864,243
CHARGES FOR SERVICES	248,456	406,958	574,730	780,875	117,294	16,780,167	415,543
INTEREST EARNINGS	403,044	214,597	491,357	454,643	139,780	16,103,506	197,738
ALL OTHER REVENUES	112,486	70,092	799,240	292,873	85,499	14,144,448	51,141
TOTAL REVENUES	6,618,267	7,381,082	15,307,615	12,755,424	3,139,900	391,879,664	6,195,543
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	370,000	....	....	17,400,000	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	525,688	336,926	141,194	....	....	10,331,750	30,063
- ENTERPRISE FUNDS	....	....	....	....	....	205,849	....
TOTAL REVENUES AND OTHER SOURCES	7,143,955	7,718,008	15,818,809	12,755,424	3,139,900	419,817,263	6,225,606

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	934,047	848,779	2,085,262	2,003,867	401,781	33,378,764	859,651
PUBLIC SAFETY - Sheriff	243,805	202,168	583,433	877,257	125,752	14,258,390	206,067
- Corrections	99,504	160,495	421,209	156,633	27,588	14,704,695	117,833
- Other	11,600	16,316	5,621	34,348	47,138	33,344,703	67,899
TOTAL PUBLIC SAFETY	354,909	378,979	1,010,263	1,068,238	200,478	62,307,788	391,799
HIGHWAYS							
Administration	123,816	289,596	162,454	762,072	82,991	3,626,492	110,485
Operation and Maintenance	2,532,471	1,200,815	1,618,109	2,559,649	1,182,547	14,040,219	969,930
TOTAL HIGHWAYS	2,656,287	1,490,411	1,780,563	3,321,721	1,265,538	17,666,711	1,080,415
SANITATION	....	....	....	....	....	....	43,869
HEALTH	....	253,730	303,806	691,373	28,106	7,402,905	133,516
WELFARE							
Administration	....	162,504	522,631	783,301	57,196	59,053,648	183,539
General Relief	....	143,135	266,831	91,365	25,042	17,617,828	83,647
Aid to Families with Dependent Children	....	687,756	2,026,997	1,128,743	176,268	75,310,045	558,734
Medical Assistance	....	267,215	364,969	394,555	83,632	11,024,855	178,397
Social Services	....	586,509	1,889,141	10,667	272,451	47,483,269	472,918
Other Welfare Costs	768,310	60,270	134,411	1,337,156	28,249	....	46,271
TOTAL WELFARE	768,310	1,907,389	5,204,980	3,745,787	642,838	210,489,645	1,523,506
LIBRARIES	94,926	....	78,945	....	20,287	11,439,308	....
PARKS AND RECREATION	61,772	37,413	41,728	127,728	54,652	....	11,249
CONSERVATION OF NATURAL RESOURCES	434,146	129,234	1,057,566	120,258	82,140	....	61,323
ECONOMIC DEVELOPMENT	143,902	....	1,767	....	....	....	7,316
MISCELLANEOUS EXPENDITURES	223,098	138,052	9,619	....	165,829	811,406	38,486
INTEREST AND FISCAL CHARGES	98,327	12,995	173,026	30,523	24,289	2,044,370	2,055
TOTAL CURRENT EXPENDITURES	5,769,724	5,196,982	11,747,525	11,109,495	2,885,938	345,540,897	4,153,185
CAPITAL OUTLAY							
GENERAL GOVERNMENT	5,763	1,248	192,592	60,467	....	1,456,322	11,225
PUBLIC SAFETY	857	35,270	....	126,580	....	10,591,078	49,456
HIGHWAYS	281,096	1,624,701	2,939,210	81,274	....	2,517,451	1,284,733
PARKS AND RECREATION	....	7,827	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	1,005	....	35,456	....	12,161,818	....
TOTAL CAPITAL OUTLAY	287,716	1,670,051	3,131,802	303,777	....	26,726,669	1,345,414
TOTAL EXPENDITURES	6,057,440	6,867,033	14,879,327	11,413,272	2,885,938	372,267,566	5,498,599
OTHER USES							
DEBT REDEMPTION - BONDS PAID	200,000	15,000	354,000	45,000	48,000	3,725,000	....
- OTHER LONG-TERM DEBT	2,688	15,687	....	....	....	1,500,000	13,963
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	525,688	336,926	141,194	....	....	10,331,750	30,063
- ENTERPRISE FUNDS	....	229,000	....	....	....	1,583,313	....
TOTAL EXPENDITURES AND OTHER USES	6,785,816	7,463,646	15,374,521	11,458,272	2,933,938	389,407,629	5,542,625

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
POPULATION (1983 Estimate)	15,264	25,203	45,047	13,549	12,366	39,520	6,774
TOTAL ASSESSED VALUATION	92,255,111	83,963,290	309,092,540	204,785,039	46,350,455	244,774,874	81,160,268
1982 TAX LEVY (Payable in 1983)	2,048,987	3,661,494	10,471,954	2,654,311	1,982,269	5,285,812	1,343,824
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	1,749,996	2,377,726	8,766,075	2,277,882	1,350,640	4,140,489	1,286,872
SPECIAL ASSESSMENTS	....	3,134	....	162,709	95,033	1,541,131	25,722
LICENSES AND PERMITS	39,840	48,041	32,374	4,753	11,849	66,386	218
FINES AND FORFEITS	59,105	166,906	199,745	66,335	83,439	108,508	24,597
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	336,753	308,408	867,327	270,400	203,433	508,125	134,263
- All Other	168,192	....	1,542,731	....	132,746	....	572,612
State Grants - Local Government Aid	127,089	211,457	496,400	196,002	189,513	468,506	94,121
- Homestead Credit	373,761	1,232,522	888,304	383,310	604,589	1,192,384	105,243
- Mobile Home Homestead Credit	3,266	15,137	6,997	989	10,475	9,140	1,099
- Attached Machinery Aid	534	....	461,355	2,053	6,296	....	1,633
- Wetlands Credit	121	93,739	....	2,342	8,789	37,631	398
- Reduced Assessment Credit	12,594	37,611	60,951	9,726	16,991	27,974	3,472
- Native Prairie Credit	....	....	....	....	....	1,129	186
- Taconite Homestead Credit	....	....	1,493,965	....	....	....	....
- Taconite Relief and Aids	....	....	791,984	....	....	....	....
- Highways	1,000,340	855,843	2,860,569	1,730,038	952,971	1,377,197	934,034
- Welfare	2,433,502	2,292,740	6,780,403	966,258	1,275,404	3,470,379	421,820
- Other	354,922	168,129	523,824	92,622	132,835	849,344	78,128
Local Units Grants	9,360	47,961	491,983	23,988	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,820,434	5,263,547	17,266,793	3,677,728	3,534,042	7,941,809	2,347,009
CHARGES FOR SERVICES	174,008	316,910	1,194,943	192,404	95,779	1,772,070	237,032
INTEREST EARNINGS	344,086	411,416	1,036,946	314,214	230,324	764,962	229,037
ALL OTHER REVENUES	911,446	618,391	1,472,372	115,804	137,093	417,262	71,891
TOTAL REVENUES	8,098,915	9,206,071	29,969,248	6,811,829	5,538,199	16,752,617	4,222,378
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	....	435,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	120,217	153,871	1,161,320	274,096	241,029	600,000	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	8,219,132	9,359,942	31,130,568	7,085,925	6,214,228	17,352,617	4,222,378

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,037,424	1,202,370	3,176,006	723,830	887,874	1,766,143	682,056
PUBLIC SAFETY - Sheriff	525,142	465,515	1,146,237	231,300	367,105	485,876	163,247
- Corrections	28,885	403,493	415,819	90,971	....	439,909	163,559
- Other	76,361	95,212	279,325	40,004	11,965	146,744	6,325
TOTAL PUBLIC SAFETY	630,388	964,220	1,841,381	362,275	379,070	1,072,529	333,131
HIGHWAYS							
Administration	119,126	118,505	531,930	64,373	64,072	261,722	84,068
Operation and Maintenance	1,486,060	2,039,179	6,855,919	1,100,445	1,489,833	3,422,883	1,802,675
TOTAL HIGHWAYS	1,605,186	2,157,684	7,387,849	1,164,818	1,553,905	3,684,605	1,886,743
SANITATION	86,573	....	1,029,018	....	5,000	115,424	21,682
HEALTH	135,241	318,988	874,908	31,112	....	318,227	85,691
WELFARE							
Administration	250,640	421,569	233,684	188,039	239,363	113,342	100,711
General Relief	138,127	163,772	1,273,555	49,165	127,206	459,051	24,093
Aid to Families with Dependent Children	1,381,806	1,610,540	4,406,198	565,878	949,711	2,104,637	163,757
Medical Assistance	288,537	185,682	556,697	144,520	200,873	464,179	134,176
Social Services	489,600	1,564,985	3,174,329	556,222	513,924	1,978,149	249,240
Other Welfare Costs	683,518	58,803	879,739	23,379	75,687	76,379	26,292
TOTAL WELFARE	3,232,228	4,005,351	10,524,202	1,527,203	2,106,764	5,195,737	698,269
LIBRARIES	....	61,097	....	65,567	31,028	80,479	23,285
PARKS AND RECREATION	78,660	9,482	172,413	96,801	11,240	179,125	26,250
CONSERVATION OF NATURAL RESOURCES	358,167	148,410	....	213,848	284,072	1,727,586	142,237
ECONOMIC DEVELOPMENT	106,864	42,881	1,079,000	994	15,308	52,907	795
MISCELLANEOUS EXPENDITURES	366,865	80,707	519,193	200,126	87,993	11,898	33,255
INTEREST AND FISCAL CHARGES	4,192	462,635	28,077	22,920	96,917	350,457	2,065
TOTAL CURRENT EXPENDITURES	7,641,788	9,453,825	26,632,047	4,409,494	5,459,171	14,555,117	3,935,459
CAPITAL OUTLAY							
GENERAL GOVERNMENT	16,002	....	74,763	20,860	....	....	....
PUBLIC SAFETY	6,958	....	266,515	10,809	404,075	....	....
HIGHWAYS	26,168	....	1,839,308	1,587,237	....	....	....
PARKS AND RECREATION	....	....	....	26,981	....	....	....
ALL OTHER CAPITAL OUTLAY	4,775	1,047,896	....	14,167	....	....	....
TOTAL CAPITAL OUTLAY	53,903	1,047,896	2,180,586	1,660,054	404,075	....	....
TOTAL EXPENDITURES	7,695,691	10,501,721	28,812,633	6,069,548	5,863,246	14,555,117	3,935,459
OTHER USES							
DEBT REDEMPTION - BONDS PAID	....	110,000	130,000	19,000	500,000	374,000	....
- OTHER LONG-TERM DEBT	20,644	....	....	....	....	21,435	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	120,217	153,871	1,161,320	274,096	241,029	600,000	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,836,552	10,765,592	30,103,953	6,362,644	6,604,275	15,550,552	3,935,459

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1983 Estimate)	16,759	10,395	12,740	3,925	23,585	7,972	25,770
TOTAL ASSESSED VALUATION	64,107,718	102,864,637	43,160,543	19,368,408	129,065,314	69,193,977	176,675,799
1982 TAX LEVY (Payable in 1983)	2,537,860	1,319,916	2,257,301	870,221	3,731,631	1,433,698	3,056,216
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	3,135,094	1,090,454	1,542,619	1,030,472	2,833,724	1,138,251	2,476,095
SPECIAL ASSESSMENTS	11,857	203,661	....	54,440	89,477	213,401	140,020
LICENSES AND PERMITS	12,554	425	4,684	19,781	36,106	1,483	16,152
FINES AND FORFEITS	73,258	34,534	39,438	27,384	71,522	28,161	119,081
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	355,854	167,890	76,446	102,896	355,618	155,216	325,028
- All Other	111,912	....	446,249	36,052	39,585	96,761	415,705
State Grants - Local Government Aid	276,349	159,653	229,567	68,468	286,552	130,428	319,100
- Homestead Credit	580,249	245,769	357,405	187,005	882,572	290,002	613,501
- Mobile Home Homestead Credit	....	824	....	2,320	5,131	574	2,716
- Attached Machinery Aid	497,219	12,053	....	483	15,074	4,105	14,146
- Wetlands Credit	....	8,412	....	19,020	39,323	5,575	2,043
- Reduced Assessment Credit	32,968	3,847	13,275	5,757	16,005	8,028	16,166
- Native Prairie Credit	....	1,312	....	....	....	2,689	938
- Taconite Homestead Credit	3,758	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	1,453,022	....	....	....	....
- Highways	1,967,140	893,800	870,118	671,602	1,374,390	955,331	2,087,741
- Welfare	2,392,239	450,820	1,169,721	273,878	1,650,230	....	....
- Other	327,531	54,466	1,585,783	229,841	153,566	84,661	81,866
Local Units Grants	15,503	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	6,560,722	1,998,846	6,201,586	1,597,322	4,818,046	1,733,370	3,878,950
CHARGES FOR SERVICES	400,757	116,155	348,879	100,770	461,825	113,195	183,451
INTEREST EARNINGS	596,979	201,539	317,916	176,308	308,014	105,309	413,392
ALL OTHER REVENUES	619,593	104,126	449,359	33,263	345,664	52,344	135,945
TOTAL REVENUES	11,410,814	3,749,740	8,904,481	3,039,740	8,964,378	3,385,514	7,363,086
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	135,000	....	....	....	842,091	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	236,172	219,815	98,937	....	430,000	152,087	344,433
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	11,646,986	4,104,555	9,003,418	3,039,740	9,394,378	4,379,692	7,707,519

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,179,247	497,082	970,631	488,517	1,290,758	533,994	895,714
PUBLIC SAFETY - Sheriff	492,332	145,864	579,885	157,353	630,399	205,352	177,105
- Corrections	184,671	3,599	....	9,660	....	16,099	238,242
- Other	16,244	1,632	91,759	33,518	....	3,680	24,132
TOTAL PUBLIC SAFETY	693,247	151,095	671,644	200,531	630,399	225,131	439,479
HIGHWAYS							
Administration	166,948	64,596	166,446	103,648	112,236	65,724	93,247
Operation and Maintenance	2,714,544	872,649	2,331,347	870,404	2,493,332	1,351,835	3,658,607
TOTAL HIGHWAYS	2,881,492	937,245	2,497,793	974,052	2,605,568	1,417,559	3,751,854
SANITATION	146,979	....	134,110	18,461	....	....	....
HEALTH	330,952	....	122,077	6,975	268,567	21,357	67,661
WELFARE							
Administration	....	67,080	196,276	154,963	308,493	....	....
General Relief	....	25,723	193,445	20,162	140,817	....	....
Aid to Families with Dependent Children	....	211,329	727,199	119,425	1,058,740	....	....
Medical Assistance	....	119,672	138,566	35,627	257,331	....	....
Social Services	1,226,116	328,038	867,662	111,397	803,613	....	....
Other Welfare Costs	2,670,228	11,199	50,013	7,819	62,655	339,231	911,178
TOTAL WELFARE	3,896,344	763,041	2,173,161	449,393	2,631,649	339,231	911,178
LIBRARIES	26,700	....	35,250	....	159,895	....	67,916
PARKS AND RECREATION	....	14,166	204,625	66,272	22,775	109,692	73,900
CONSERVATION OF NATURAL RESOURCES	349,413	154,650	199,261	77,145	288,272	308,252	281,820
ECONOMIC DEVELOPMENT	51,784	700	57,862	10,700	12,976	....	1,950
MISCELLANEOUS EXPENDITURES	482,663	236,547	511,968	47,704	....	222,898	293,690
INTEREST AND FISCAL CHARGES	131,050	45,977	21,916	30,515	151,021	132,703	38,368
TOTAL CURRENT EXPENDITURES	10,169,871	2,800,503	7,600,298	2,370,265	8,061,880	3,310,817	6,823,530
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	5,430	96,069	4,974	....	7,931	261,278
PUBLIC SAFETY	....	24,715	69,110	8,140	2,483	3,942	17,334
HIGHWAYS	....	718,165	245,489	14,302	....	105,351	130,299
PARKS AND RECREATION	....	....	....	....	....	4,755	13,979
ALL OTHER CAPITAL OUTLAY	....	204	818,148	689	....	125	....
TOTAL CAPITAL OUTLAY	....	748,514	1,228,816	28,105	2,483	122,104	422,890
TOTAL EXPENDITURES	10,169,871	3,549,017	8,829,114	2,398,370	8,064,363	3,432,921	7,246,420
OTHER USES							
DEBT REDEMPTION - BONDS PAID	227,000	139,000	75,000	118,796	210,000	85,000	60,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	236,172	219,815	98,937	....	430,000	152,087	344,433
- ENTERPRISE FUNDS	....	....	....	21,828	....	....	....
TOTAL EXPENDITURES AND OTHER USES	10,633,043	3,907,832	9,003,051	2,538,994	8,704,363	3,670,008	7,650,853

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	MAHONEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
POPULATION (1983 Estimate)	5,677	12,804	24,669	29,971	20,920	18,316	30,046
TOTAL ASSESSED VALUATION	30,481,375	126,646,442	278,092,003	178,362,632	149,420,697	76,457,856	127,914,739
1982 TAX LEVY (Payable in 1983)	1,055,572	1,879,429	3,445,557	4,238,023	2,615,715	3,449,788	3,929,865
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	CASH	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	864,063	1,656,625	2,897,943	3,158,990	1,996,891	2,470,855	2,689,744
SPECIAL ASSESSMENTS	4,961	294,650	271,270	35,119	127,261	12,633	....
LICENSES AND PERMITS	2,782	9,100	1,947	10,879	915	40,172	38,519
FINES AND FORFEITS	32,483	35,593	265,614	132,834	122,264	122,357	107,089
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	99,134	271,140	252,882	341,228	307,667	426,017	542,168
- All Other	18,198	....	46,631	55,429	12,094	....	....
State Grants - Local Government Aid	100,095	159,398	285,365	321,745	306,805	256,258	411,042
- Homestead Credit	198,334	274,249	532,765	1,085,653	602,607	931,763	1,180,770
- Mobile Home Homestead Credit	1,024	....	2,764	7,043	4,424	8,577	10,253
- Attached Machinery Aid	1,476	424	13,309	31,100	8,934	10,864	17,280
- Wetlands Credit	29,753	11,619	6,709	8,486	23,347	78,771	5,196
- Reduced Assessment Credit	4,842	....	11,973	21,950	11,829	55,871	76,212
- Native Prairie Credit	478	....	22	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	660,701	3,315,084	1,978,710	1,759,244	1,098,814	925,431	1,324,239
- Welfare	986,045	651,992	....	1,508,703	1,389,016	2,269,918	4,268,212
- Other	52,921	159,705	65,093	172,610	107,571	213,716	273,921
Local Units Grants	800	....	....	....	7,848	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,153,801	4,843,611	3,196,223	5,313,191	3,880,956	5,177,186	8,109,293
CHARGES FOR SERVICES	149,012	425,459	208,115	632,034	628,963	445,979	658,861
INTEREST EARNINGS	86,794	378,807	428,276	....	255,957	310,756	374,570
ALL OTHER REVENUES	63,176	204,726	271,594	833,798	180,559	141,473	208,285
TOTAL REVENUES	3,357,072	7,848,571	7,540,982	10,116,845	7,193,766	8,721,411	12,186,361
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	91,655	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,080	....	....	190,071	358,594	....	547,585
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	3,359,152	7,848,571	7,540,982	10,398,571	7,552,360	8,721,411	12,733,946

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	469,683	730,360	1,383,821	1,541,718	726,906	1,112,531	1,037,828
PUBLIC SAFETY - Sheriff	184,419	302,522	585,649	827,972	376,451	428,226	347,794
- Corrections	47,292	27,257	99,131	....	....	264,073	143,799
- Other	6,712	14,127	10,633	....	46,650	21,411	43,681
TOTAL PUBLIC SAFETY	238,423	343,906	695,413	827,972	423,101	713,710	535,274
HIGHWAYS							
Administration	46,847	110,253	207,650	....	259,558	136,341	757,154
Operation and Maintenance	960,683	4,209,238	3,033,280	2,965,573	2,148,752	1,963,213	2,219,064
TOTAL HIGHWAYS	1,007,530	4,319,491	3,240,930	2,965,573	2,408,310	2,099,554	2,976,218
SANITATION	....	....	....	....	....	....	....
HEALTH	12,762	18,599	....	204,481	192,624	353,052	386,250
WELFARE							
Administration	110,647	116,347	....	304,605	381,457	423,094	382,422
General Relief	187,680	81,739	....	135,791	136,785	114,248	87,696
Aid to Families with Dependent Children	630,739	293,687	....	718,728	917,396	1,483,580	2,135,691
Medical Assistance	85,551	246,857	....	249,676	219,646	232,005	422,994
Social Services	298,966	459,231	....	1,242,638	579,959	1,168,000	1,204,293
Other Welfare Costs	14,891	5,340	863,180	63,180	39,091	38,547	1,181,921
TOTAL WELFARE	1,328,474	1,203,201	863,180	2,714,618	2,274,334	3,459,474	5,415,017
LIBRARIES	2,496	....	221,348	....	51,290	54,681	73,328
PARKS AND RECREATION	7,977	38,057	24,515	319,777	32,632	....	62,772
CONSERVATION OF NATURAL RESOURCES	57,779	343,105	529,140	249,946	310,860	79,001	129,146
ECONOMIC DEVELOPMENT	450	30,667	....	5,263	....	....	83,072
MISCELLANEOUS EXPENDITURES	35,130	44,110	129,020	38,874	334,682	3,284	619,759
INTEREST AND FISCAL CHARGES	8,600	132,229	132,153	269,575	79,192	....	5,138
TOTAL CURRENT EXPENDITURES	3,169,304	7,203,725	7,219,520	9,137,797	6,833,931	7,875,287	11,323,802
CAPITAL OUTLAY							
GENERAL GOVERNMENT	7,116	99,461	7,666	....	21,605	....	256,847
PUBLIC SAFETY	7,731	31,898	17,374	....	21,032	....	8,050
HIGHWAYS	11,498	220,626	92,034	....	99,919	....	232,734
PARKS AND RECREATION	....	2,047	5,405	....	....	....	....
ALL OTHER CAPITAL OUTLAY	28,845	35,178	31,426	7,546	....	....	....
TOTAL CAPITAL OUTLAY	55,190	389,210	153,905	7,546	142,556	....	497,631
TOTAL EXPENDITURES	3,224,494	7,592,935	7,373,425	9,145,343	6,976,487	7,875,287	11,821,433
OTHER USES							
DEBT REDEMPTION - BONDS PAID	4,500	282,509	170,000	105,000	95,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	76,970
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,080	....	....	190,071	358,594	....	547,585
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	3,231,074	7,875,444	7,543,425	9,440,414	7,430,081	7,875,287	12,445,988

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
POPULATION (1983 Estimate)	39,816	11,441	27,976	21,934	9,534	95,791	54,864
TOTAL ASSESSED VALUATION	276,754,397	139,772,108	164,681,231	189,778,306	95,208,960	527,629,380	269,159,507
1982 TAX LEVY (Payable in 1983)	6,365,894	1,589,200	3,507,371	3,141,378	1,894,452	11,939,082	5,523,994
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	4,955,229	1,292,092	2,758,985	2,625,035	1,660,434	8,972,011	4,185,652
SPECIAL ASSESSMENTS	19,000	269,776	57,545	65,662	264,080	....	63,229
LICENSES AND PERMITS	9,897	4,295	6,877	93,645	232	133,019	52,761
FINES AND FORFEITS	77,766	31,926	176,386	137,598	35,061	413,064	275,824
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	464,829	224,546	315,477	379,911	205,354	664,375	736,451
- All Other	....	....	40,000	....	11,889	247,900	59,753
State Grants - Local Government Aid	485,373	179,413	275,229	318,667	152,589	1,002,965	561,268
- Homestead Credit	1,387,853	296,731	772,130	503,511	282,031	2,955,267	1,333,661
- Mobile Home Homestead Credit	5,676	695	8,207	2,406	1,284	....	10,219
- Attached Machinery Aid	56,953	4,345	8,240	24,093	4,812	20,838	20,637
- Wetlands Credit	1,198	5,627	8,091	....	10,109	....	116,214
- Reduced Assessment Credit	19,776	6,745	13,263	....	8,389	97,795	1,134
- Native Prairie Credit	....	2,912	194	....	223	....	26,704
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,878,915	1,433,492	940,777	1,333,368	1,437,436	1,117,120	3,897,452
- Welfare	3,316,693	....	1,356,770	1,401,873	568,533	7,809,408	5,724,468
- Other	209,582	53,228	123,272	717,914	27,458	1,214,534	195,834
Local Units Grants	....	....	....	....	....	39,723	....
TOTAL INTERGOVERNMENTAL REVENUES	7,826,848	2,207,734	3,861,650	4,681,743	2,710,107	15,169,925	12,683,795
CHARGES FOR SERVICES	480,368	205,867	258,991	447,680	152,410	1,737,627	735,155
INTEREST EARNINGS	779,920	158,003	....	314,010	221,454	964,644	666,494
ALL OTHER REVENUES	557,846	62,738	582,152	292,602	250,316	1,152,508	95,164
TOTAL REVENUES	14,706,874	4,232,431	7,702,586	8,657,975	5,294,094	28,542,798	18,758,074
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	....	80,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	84,722	50,100	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	254,316	162,993	316,721	412,750	....	1,260,364	201,091
- ENTERPRISE FUNDS	....	....	....	....	....	70,498	....
TOTAL REVENUES AND OTHER SOURCES	14,961,190	4,395,424	8,019,307	9,070,725	5,458,816	29,923,760	18,959,165

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,589,418	544,524	1,138,020	1,257,554	695,722	4,631,539	2,486,076
PUBLIC SAFETY - Sheriff	660,442	184,422	494,107	487,664	136,146	1,735,184	769,131
- Corrections	323,217	35,573	....	176,991	55,740	1,051,484	392,326
- Other	24,702	17,844	....	1,617	25,945	128,555	85,752
TOTAL PUBLIC SAFETY	1,008,361	237,839	494,107	666,272	217,831	2,915,223	1,247,209
HIGHWAYS							
Administration	418,375	102,704	88,276	95,365	113,443	192,284	148,258
Operation and Maintenance	3,078,471	1,988,833	1,785,014	896,344	2,237,528	2,249,917	6,209,446
TOTAL HIGHWAYS	3,496,846	2,091,537	1,873,290	991,709	2,350,971	2,442,201	6,357,704
SANITATION	....	37,706	....	....	....	....	80
HEALTH	445,621	45,271	162,848	397,158	37,368	1,887,039	430,625
WELFARE							
Administration	88,585	....	....	569,910	136,564	1,328,210	100,936
General Relief	514,228	....	184,408	195,354	57,972	1,699,224	180,514
Aid to Families with Dependent Children	2,207,003	....	721,844	768,860	213,533	3,194,655	2,097,415
Medical Assistance	551,072	....	308,131	227,993	138,860	667,348	380,908
Social Services	2,465,124	....	834,844	792,994	387,282	4,536,482	1,981,304
Other Welfare Costs	84,104	461,737	142,141	....	50,867	730,593	2,112,779
TOTAL WELFARE	5,910,116	461,737	2,191,368	2,555,111	985,078	12,156,512	6,853,856
LIBRARIES	....	31,407	....	246,090	50,500	261,019	112,405
PARKS AND RECREATION	112,139	32,981	91,203	155,369	8,636	576,494	61,360
CONSERVATION OF NATURAL RESOURCES	238,795	304,070	460,060	253,814	328,310	181,025	218,699
ECONOMIC DEVELOPMENT	10,840	13,776	56,063	34,310	....	26,004	5,220
MISCELLANEOUS EXPENDITURES	82,781	112,674	331,063	96,409	30,804	172,794	42,804
INTEREST AND FISCAL CHARGES	19,432	27,968	212,019	12,975	94,228	126,956	9,330
TOTAL CURRENT EXPENDITURES	12,914,349	3,941,490	7,010,041	6,666,771	4,799,448	25,376,806	17,825,368
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	52,647	....	56,539	40,937	1,735,338	....
PUBLIC SAFETY	....	10,617	1,426,629	71,728	8,850	....	....
HIGHWAYS	....	47,380	....	1,699,109	186,455	....	....
PARKS AND RECREATION	....	20,749	....	2,114	....	....	....
ALL OTHER CAPITAL OUTLAY	....	1,750	....	16,586	13,042	478,224	....
TOTAL CAPITAL OUTLAY	....	133,143	1,426,629	1,846,076	249,284	2,213,562	....
TOTAL EXPENDITURES	12,914,349	4,074,633	8,436,670	8,512,847	5,048,732	27,590,368	17,825,368
OTHER USES							
DEBT REDEMPTION - BONDS PAID	30,000	50,000	100,000	100,000	202,000	115,000	45,000
- OTHER LONG-TERM DEBT	1,085	....	....	....	14,368	65,030	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	254,316	162,993	316,721	412,750	....	1,260,364	201,091
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	13,199,750	4,287,626	8,853,391	9,025,597	5,265,100	29,030,762	18,071,459

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
POPULATION (1983 Estimate)	14,036	20,576	11,405	34,562	11,854	457,123	5,340
TOTAL ASSESSED VALUATION	77,408,255	89,286,569	84,638,038	257,067,533	85,250,762	3,108,270,152	39,894,780
1982 TAX LEVY (Payable in 1983)	1,672,872	3,568,819	2,258,236	4,880,215	1,721,940	79,286,080	990,265
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	1,278,178	2,813,706	1,821,030	4,112,153	1,316,269	66,715,702	799,762
SPECIAL ASSESSMENTS	238,908	....	4,112	632,778	11,918	469,134	498,850
LICENSES AND PERMITS	5,832	12,797	155	3,732	5,280	94,561	2,215
FINES AND FORFEITS	75,458	100,396	61,099	143,097	93,831	2,317,828	14,656
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	173,961	491,054	254,138	581,849	266,315	4,243,650	110,557
- All Other	....	....	116,099	37,185	....	6,807,984	....
State Grants - Local Government Aid	176,793	276,722	176,045	365,615	169,656	....	35,700
- Homestead Credit	381,144	841,318	427,684	762,140	384,162	17,542,618	165,681
- Mobile Home Homestead Credit	....	9,492	1,375	8,028	1,767	48,511	1,085
- Attached Machinery Aid	2,893	7,183	3,614	70,858	3,480	544,347	3,882
- Wetlands Credit	41,197	....	246	78,453	56,640	....	581
- Reduced Assessment Credit	15,301	39,058	6,359	19,074	6,708	467,327	7,054
- Native Prairie Credit	56	....	1,401	192	738	....	12,351
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	602,786	2,454,780	608,458	3,520,766	1,267,692	3,509,862	982,831
- Welfare	1,241,042	2,948,120	836,038	3,710,448	769,277	69,407,711	316,878
- Other	51,484	127,246	33,750	250,472	55,986	3,820,462	51,576
Local Units Grants	6,815	....	6,471	39,700	....	1,136,577	....
TOTAL INTERGOVERNMENTAL REVENUES	2,693,472	7,194,973	2,471,678	9,444,780	2,982,421	107,529,049	1,688,176
CHARGES FOR SERVICES	245,895	658,154	238,753	394,105	224,857	10,092,101	240,041
INTEREST EARNINGS	174,981	444,170	369,429	836,620	195,098	6,467,357	238,977
ALL OTHER REVENUES	76,896	886,040	33,250	465,714	71,899	11,823,655	84,267
TOTAL REVENUES	4,789,620	12,110,236	4,999,506	16,032,979	4,901,573	205,509,387	3,566,944
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	1,755,990	1,987,609	....	3,264,000	450,000
- OTHER LONG-TERM DEBT	....	....	....	66,946	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	478,960	193,159	546,714	55,813	5,122,804	....
- ENTERPRISE FUNDS	....	....	....	92,000	....	....	....
TOTAL REVENUES AND OTHER SOURCES	4,789,620	12,589,196	6,948,655	18,726,248	4,957,386	213,896,191	4,016,944

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	634,709	1,138,988	553,974	1,433,785	823,056	23,029,578	363,235
PUBLIC SAFETY - Sheriff	177,945	673,165	199,270	536,642	212,657	8,494,527	196,011
- Corrections	42,679	97,317	80,842	290,540	48,741	15,189,438	25,120
- Other	3,825	208,190	11,456	48,828	8,955	656,396	3,427
TOTAL PUBLIC SAFETY	224,449	978,672	291,568	876,010	270,353	24,340,361	224,558
HIGHWAYS							
Administration	106,622	102,371	57,991	111,134	74,842	1,988,509	71,612
Operation and Maintenance	817,402	3,557,580	1,419,665	4,878,232	1,588,208	8,602,433	920,428
TOTAL HIGHWAYS	924,024	3,659,951	1,477,656	4,989,366	1,663,050	10,590,942	992,040
SANITATION	....	....	36,122	2,355	....	....	24,819
HEALTH	....	244,671	46,398	189,102	127,719	11,203,098	1,458
WELFARE							
Administration	165,258	585,462	120,425	554,090	75,625	29,568,045	366,848
General Relief	74,367	247,925	88,527	277,144	39,655	30,062,316	....
Aid to Families with Dependent Children	741,076	2,286,863	434,300	2,258,086	485,752	40,917,347	....
Medical Assistance	204,610	327,421	147,574	544,444	156,602	6,186,808	....
Social Services	465,449	1,616,921	511,110	1,742,417	474,186	4,046,108	187,703
Other Welfare Costs	87,836	86,589	7,252	136,983	53,823	5,419	....
TOTAL WELFARE	1,738,596	5,151,181	1,309,188	5,513,164	1,285,643	110,786,043	554,551
LIBRARIES	18,150	....	....	128,386	....	2,503,810	19,094
PARKS AND RECREATION	8,037	65,725	64,023	48,610	33,875	4,417,287	....
CONSERVATION OF NATURAL RESOURCES	170,688	91,886	78,902	882,489	108,449	278,253	390,582
ECONOMIC DEVELOPMENT	9,150	50,258	19,108	65,547	6,691	1,649,455	8,026
MISCELLANEOUS EXPENDITURES	166,420	482,117	221,024	450,702	17,163	....	94,832
INTEREST AND FISCAL CHARGES	126,789	211,676	132,595	29,595	....	1,230,539	144,179
TOTAL CURRENT EXPENDITURES	4,021,012	12,075,125	4,230,558	14,609,111	4,335,999	190,029,366	2,817,374
CAPITAL OUTLAY							
GENERAL GOVERNMENT			10,662	33,570	....	1,174,818	2,899
PUBLIC SAFETY	....	919,094	45,332	10,591	....	6,080	7,978
HIGHWAYS	....	....	130,476	148,114	....	....	119,897
PARKS AND RECREATION	....	....	....	....	....	1,044,056	....
ALL OTHER CAPITAL OUTLAY	....	....	750,223	....	....	209,453	....
TOTAL CAPITAL OUTLAY	....	919,094	936,693	192,275	....	2,434,407	130,774
TOTAL EXPENDITURES	4,021,012	12,994,219	5,167,251	14,801,386	4,335,999	192,463,773	2,948,148
OTHER USES							
DEBT REDEMPTION - BONDS PAID	175,000	55,000	100,000	175,000	....	3,130,000	175,000
- OTHER LONG-TERM DEBT	9,737	....	....	12,722	....	65,000	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	478,960	193,159	546,714	55,813	5,122,804	....
- ENTERPRISE FUNDS	....	....	....	120,000	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,205,749	13,528,179	5,460,410	15,655,822	4,391,812	200,781,577	3,123,148

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
POPULATION (1983 Estimate)	18,835	19,685	47,012	10,728	12,845	48,885	33,258
TOTAL ASSESSED VALUATION	228,260,423	256,270,533	213,365,821	109,342,320	83,024,106	274,146,477	227,909,753
1982 TAX LEVY (Payable in 1983)	3,165,849	2,852,331	5,899,010	1,932,594	1,218,702	8,802,550	4,577,886
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	2,554,686	2,360,951	4,364,052	1,620,735	1,190,954	7,206,831	3,728,207
SPECIAL ASSESSMENTS	390,117	171,450	62,371	181,211	228,553	27,155	23,833
LICENSES AND PERMITS	5,305	1,530	45,045	1,370	310	202,736	9,578
FINES AND FORFEITS	48,585	30,649	208,882	27,640	11,403	223,226	140,565
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	350,713	335,327	496,995	189,978	154,597	591,317	581,902
- All Other	331,099	78,085	....	....	498,591	426,027	....
State Grants - Local Government Aid	245,587	269,501	420,129	167,803	214,566	271,689	160,324
- Homestead Credit	492,167	493,058	1,530,821	324,512	242,637	2,221,649	824,157
- Mobile Home Homestead Credit	1,442	2,197	16,801	455	3,020	28,124	5,195
- Attached Machinery Aid	15,998	17,045	6,956	8,603	2,874	86,569	1,805
- Wetlands Credit	1,298	458	40,307	....	3,764	11,039	34,240
- Reduced Assessment Credit	12,295	9,459	32,874	2,149	4,721	42,714	8,155
- Native Prairie Credit	600	....	117	317	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,328,976	1,978,237	1,237,369	989,380	2,180,034	620,195	825,335
- Welfare	1,809,695	933,171	3,194,679	492,065	714,192	3,235,070	2,679,409
- Other	53,698	598,393	403,747	20,113	178,822	19,369	351,684
Local Units Grants	162,470	26,114	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,806,038	4,741,045	7,380,795	2,195,375	4,197,818	7,553,762	5,472,206
CHARGES FOR SERVICES	308,680	371,944	223,167	172,579	407,921	835,374	395,585
INTEREST EARNINGS	415,562	650,987	476,479	260,802	227,282	1,185,015	447,464
ALL OTHER REVENUES	198,149	126,081	440,339	199,336	326,485	141,023	548,775
TOTAL REVENUES	8,727,122	8,454,637	13,201,130	4,659,048	6,590,726	17,375,122	10,766,213
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	180,000	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	102,233	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	318,489	86,666	....	114,961	150,000	132,396	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	9,045,611	8,541,303	13,201,130	4,954,009	6,842,959	17,507,518	10,766,213

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,256,465	702,875	2,204,364	588,765	647,561	2,295,879	1,509,611
PUBLIC SAFETY - Sheriff	358,236	226,395	593,207	168,231	296,277	1,632,929	678,813
- Corrections	46,903	40,662	387,671	21,049	....	233,671	405,821
- Other	5,130	9,938	36,630	10,441	12,146	91,438	53,610
TOTAL PUBLIC SAFETY	410,269	276,995	1,017,508	199,721	308,423	1,958,038	1,138,244
HIGHWAYS							
Administration	95,882	90,329	162,850	61,715	79,079	628,424	250,942
Operation and Maintenance	2,484,788	2,607,145	2,360,775	622,540	2,612,205	3,022,189	1,429,889
TOTAL HIGHWAYS	2,580,670	2,697,474	2,523,625	684,255	2,691,284	3,650,613	1,680,831
SANITATION	....	42,585	....	67,372	....	....	....
HEALTH	298	151,546	414,917	22,624	90,427	509,406	187,563
WELFARE							
Administration	764,941	238,162	473,657	85,730	133,798	12,087	528,445
General Relief	104,578	132,495	477,915	41,207	21,017	143,726	117,774
Aid to Families with Dependent Children	593,192	330,712	1,560,653	272,133	459,828	1,718,967	1,988,935
Medical Assistance	244,579	348,184	420,584	60,673	157,292	563,443	197,588
Social Services	589,495	957,451	2,096,834	483,157	319,352	3,012,544	1,443,959
Other Welfare Costs	545,752	44,582	211,660	6,382	664,158	262,035	51,304
TOTAL WELFARE	2,842,537	2,051,586	5,241,303	949,282	1,755,445	5,712,802	4,328,005
LIBRARIES	67,302	....	72,274	....	43,941	320,953	96,118
PARKS AND RECREATION	68,413	38,907	144,948	138,901	....	179,538	27,884
CONSERVATION OF NATURAL RESOURCES	484,041	443,713	225,658	113,372	237,404	284,142	126,273
ECONOMIC DEVELOPMENT	1,000	378,991	21,400	4,500	52,240	440,802	1,495
MISCELLANEOUS EXPENDITURES	....	271,533	....	244,590	134,528	....	199,544
INTEREST AND FISCAL CHARGES	86,033	....	14,472	19,900	8,406	43,375	....
TOTAL CURRENT EXPENDITURES	7,797,028	7,056,205	11,880,469	3,033,282	5,969,659	15,395,548	9,295,568
CAPITAL OUTLAY							
GENERAL GOVERNMENT	94,370	78,433	....	77,151	1,175	1,047,706	112,069
PUBLIC SAFETY	50,734	29,992	....	35,781	....	....	53,578
HIGHWAYS	129,723	25,931	....	999,169	211,064	....	164,971
PARKS AND RECREATION	....	565	....	2,666	47,239	....	....
ALL OTHER CAPITAL OUTLAY	21,540	2,961	....	164,269	7,576	....	....
TOTAL CAPITAL OUTLAY	296,367	137,882	....	1,279,036	267,054	1,047,706	330,618
TOTAL EXPENDITURES	8,093,395	7,194,087	11,880,469	4,312,318	6,236,713	16,443,254	9,626,186
OTHER USES							
DEBT REDEMPTION - BONDS PAID	200,000	....	135,000	....	10,000	90,000	....
- OTHER LONG-TERM DEBT	....	....	....	....	13,656	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	318,489	86,666	....	114,961	150,000	132,396	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	8,611,884	7,280,753	12,015,469	4,427,279	6,410,369	16,665,650	9,626,186

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	SIBLEY	ST. LOUIS	STEARNS	STEELE	STEVENS	SWIFT	TODD
POPULATION (1983 Estimate)	15,671	213,622	113,815	30,498	11,191	12,776	26,034
TOTAL ASSESSED VALUATION	148,496,486	843,336,212	487,814,298	192,262,725	82,074,604	106,609,909	95,773,854
1982 TAX LEVY (Payable in 1983)	2,594,228	40,099,633	9,766,013	3,723,557	1,359,954	2,244,864	3,109,120
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	2,076,930	28,835,277	8,472,365	2,800,850	1,105,506	1,856,237	2,130,935
SPECIAL ASSESSMENTS	150,836	....	442,340	81,307	56,339	832,017	75,326
LICENSES AND PERMITS	4,925	225,551	51,831	5,512	3,180	3,175	27,575
FINES AND FORFEITS	45,036	564,742	412,494	99,126	55,930	340,847	62,539
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	271,291	2,958,398	897,303	327,484	223,866	24,064	399,046
- All Other	....	....	1,346,083	258,447	311,030	322,522	28,971
State Grants - Local Government Aid	240,861	....	965,676	259,558	147,248	179,128	298,767
- Homestead Credit	514,667	7,053,704	2,619,324	928,167	258,328	409,369	948,884
- Mobile Home Homestead Credit	1,970	....	22,696	....	778	1,419	12,756
- Attached Machinery Aid	7,159	....	50,580	8,838	1,933	5,946	11,479
- Wetlands Credit	12,010	....	2,892	13,664	15,676	32,023	7,425
- Reduced Assessment Credit	6,963	....	60,919	24,272	4,216	5,501	39,499
- Native Prairie Credit	....	....	....	....	120	1,738	....
- Taconite Homestead Credit	....	4,260,907	....	....	....	....	....
- Taconite Relief and Aids	....	10,391,244	....	....	....	....	....
- Highways	1,023,845	6,002,619	3,974,299	1,238,938	453,679	981,287	1,633,890
- Welfare	730,180	36,760,669	5,400,474	1,799,090	658,496	903,860	3,331,032
- Other	119,029	4,176,188	603,513	176,752	41,629	15,486	412,188
Local Units Grants	....	1,574,201	....	....	....	....	78,907
TOTAL INTERGOVERNMENTAL REVENUES	2,927,975	73,177,930	15,943,759	5,035,210	2,116,999	2,882,343	7,202,844
CHARGES FOR SERVICES	327,489	3,846,193	1,089,242	512,295	452,805	189,521	501,072
INTEREST EARNINGS	289,054	3,682,080	1,029,432	564,287	172,613	364,482	310,537
ALL OTHER REVENUES	229,150	2,411,844	837,494	47,477	104,839	204,849	78,168
TOTAL REVENUES	6,051,395	112,743,617	28,278,957	9,146,064	4,068,211	6,673,471	10,388,996
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	1,400,000	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	9,288	....	11,020
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	36,589	450,281	....	492,680	....	371,743	391,983
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,087,984	113,193,898	28,278,957	11,038,744	4,077,499	7,045,214	10,791,999

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	SIBLEY	ST. LOUIS	STEARNS	STEELE	STEVENS	SWIFT	TODD
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	842,055	10,791,474	3,399,168	1,566,292	826,206	678,262	970,979
PUBLIC SAFETY - Sheriff	315,708	4,057,514	1,405,346	430,157	171,278	246,949	383,154
- Corrections	....	....	702,959	197,475	48,528	28,333	347,278
- Other	....	2,800,938	46,017	16,342	3,243	1,430	38,887
TOTAL PUBLIC SAFETY	315,708	6,858,452	2,154,322	643,974	223,049	276,712	769,319
HIGHWAYS							
Administration	93,863	2,975,085	602,011	156,498	94,582	58,468	137,409
Operation and Maintenance	1,726,301	18,233,755	5,631,678	852,752	1,232,467	1,935,500	2,801,260
TOTAL HIGHWAYS	1,820,164	21,208,840	6,233,689	1,009,250	1,327,049	1,993,968	2,938,669
SANITATION	11,659	808,161	....	32,011	....	....	....
HEALTH	260,892	2,196,479	680,217	301,743	238,674	107,111	351,699
WELFARE							
Administration	146,132	4,437,992	1,310,636	470,416	142,239	444,587	375,777
General Relief	66,982	....	497,294	129,747	44,592	62,934	1,190,567
Aid to Families with Dependent Children	315,140	34,940,710	4,270,253	726,240	244,335	502,355	1,517,192
Medical Assistance	170,154	....	882,003	199,591	92,430	159,466	364,926
Social Services	583,794	24,375,511	3,175,621	1,108,455	549,170	431,083	1,017,209
Other Welfare Costs	....	....	145,858	113,840	35,540	28,945	87,806
TOTAL WELFARE	1,282,202	63,754,213	10,281,665	2,748,289	1,108,312	1,629,370	4,553,477
LIBRARIES	....	....	228,665	....	19,408	....	74,344
PARKS AND RECREATION	106,159	337,001	118,001	134,629	....	63,296	6,609
CONSERVATION OF NATURAL RESOURCES	366,282	1,603,961	690,257	433,128	162,824	498,234	215,306
ECONOMIC DEVELOPMENT	5,900	155,974	1,364,000	....	28,647	....	3,647
MISCELLANEOUS EXPENDITURES	269,578	3,459,445	373,892	7,671	150,185	209,254	219,379
INTEREST AND FISCAL CHARGES	184,691	....	21,781	47,803	18,638	281,102	5,858
TOTAL CURRENT EXPENDITURES	5,465,290	111,174,000	25,545,657	6,924,790	4,102,992	5,737,309	10,109,286
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	1,074,787	109,326	....	....	....	....
PUBLIC SAFETY	....	169,519	74,004	41,892	....	....	....
HIGHWAYS	....	1,833,781	109,649	2,614,313	....	....	....
PARKS AND RECREATION	....	....	1,745	10,319	....	....	....
ALL OTHER CAPITAL OUTLAY	....	205,621	13,779	7,600	....	....	....
TOTAL CAPITAL OUTLAY	....	3,283,708	308,503	2,674,124	....	....	....
TOTAL EXPENDITURES	5,465,290	114,457,708	25,854,160	9,598,914	4,102,992	5,737,309	10,109,286
OTHER USES							
DEBT REDEMPTION - BONDS PAID	290,000	....	....	78,044	....	242,927	....
- OTHER LONG-TERM DEBT	....	....	....	10,000	81,359	14,650	9,521
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	36,589	450,281	....	492,680	....	371,743	391,983
- ENTERPRISE FUNDS	....	200,096	....	....	....	5,000	....
TOTAL EXPENDITURES AND OTHER USES	5,791,879	115,108,085	25,854,160	10,179,638	4,184,351	6,371,629	10,510,790

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1983 Estimate)	5,402	19,178	14,001	18,711	120,502	12,046	8,348
TOTAL ASSESSED VALUATION	62,829,733	110,519,581	45,246,436	152,625,586	697,371,879	127,428,337	93,316,272
1982 TAX LEVY (Payable in 1983)	1,223,646	2,377,167	1,752,576	3,479,291	15,848,649	2,503,914	1,705,102
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL
GOVERNMENTAL FUNDS							
REVENUES							
PROPERTY TAXES	1,089,006	1,845,511	1,258,441	2,813,503	14,117,241	2,105,692	1,500,509
SPECIAL ASSESSMENTS	50,418	....	....	198,835	173,066	87,171	144,786
LICENSES AND PERMITS	250	10,685	3,946	21,188	252,576	4,085	510
FINES AND FORFEITS	18,642	75,268	52,196	15,679	441,203	43,923	60,667
INTERGOVERNMENTAL REVENUES							
Federal Grants - Revenue Sharing	121,531	221,221	237,487	310,498	838,903	245,123	179,151
- All Other	....	....	....	....	1,209,904	....	....
State Grants - Local Government Aid	95,514	256,762	177,906	227,412	558,435	197,015	115,261
- Homestead Credit	141,252	595,763	519,475	669,948	4,267,732	400,574	219,726
- Mobile Home Homestead Credit	1,083	8,694	6,158	....	36,791	1,151	1,800
- Attached Machinery Aid	3,487	10,812	1,047	9,770	112,101	9,818	2,753
- Wetlands Credit	4,633	....	318	25,180	12,428	8,339	2,413
- Reduced Assessment Credit	3,308	8,502	23,869	9,248	77,088	18,200	3,684
- Native Prairie Credit	1,220	....	....	....	....	193	6,546
- Taconite Homestead Credit	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....
- Highways	1,026,416	1,442,422	1,699,006	1,722,779	880,130	962,931	1,042,098
- Welfare	287,892	1,216,950	1,412,234	1,315,163	7,131,574	....	550,547
- Other	....	95,713	122,874	67,122	2,132,910	149,913	71,174
Local Units Grants	4,713	....	6,252	....	610,211	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,691,049	3,856,839	4,206,626	4,357,120	17,868,207	1,993,257	2,195,153
CHARGES FOR SERVICES	111,128	279,489	267,545	245,766	2,471,239	262,363	227,111
INTEREST EARNINGS	128,172	196,721	157,520	224,706	1,781,349	325,112	135,855
ALL OTHER REVENUES	44,604	219,425	233,957	349,190	1,483,440	71,674	118,176
TOTAL REVENUES	3,133,269	6,483,938	6,180,231	8,225,987	38,588,321	4,893,277	4,382,767
OTHER SOURCES							
BORROWING - BONDS ISSUED	....	....	....	115,000	3,966,600	....	....
- OTHER LONG-TERM DEBT	....	....	56,776	....	....	....	50,901
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	431,281	107,649	....	....	387,396	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	3,133,269	6,915,219	6,344,656	8,340,987	42,554,921	5,280,673	4,433,668

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	437,729	763,945	657,578	1,029,031	7,105,613	908,517	635,124
PUBLIC SAFETY - Sheriff	106,348	480,032	209,975	374,729	3,242,353	301,854	158,564
- Corrections	8,691	92,042	13,861	96,556	1,138,148	33,358	....
- Other	10,901	35,737	83,079	30,931	....	18,534	1,812
TOTAL PUBLIC SAFETY	125,940	607,811	306,915	502,216	4,380,501	353,746	160,376
HIGHWAYS							
Administration	94,806	107,700	100,133	197,108	236,219	104,490	103,450
Operation and Maintenance	1,433,050	1,977,714	2,074,597	685,269	2,970,089	1,695,497	1,566,197
TOTAL HIGHWAYS	1,527,856	2,085,414	2,174,730	882,377	3,206,308	1,799,987	1,669,647
SANITATION	....	42,753	....	....	184,145	69,718	....
HEALTH	3,500	73,592	312,325	100,047	1,869,705	....	118,107
WELFARE							
Administration	158,732	384,693	217,161	192,863	....	....	122,356
General Relief	19,653	138,225	86,806	124,396	630,334	....	74,151
Aid to Families with Dependent Children	115,573	664,700	907,402	860,996	5,176,790	....	248,218
Medical Assistance	86,425	197,962	188,037	174,585	890,621	....	120,558
Social Services	136,959	544,645	591,280	852,789	5,807,915	....	340,072
Other Welfare Costs	8,836	41,044	44,051	21,042	702,156	494,887	41,923
TOTAL WELFARE	526,178	1,971,269	2,034,737	2,226,671	13,207,816	494,887	947,278
LIBRARIES	4,000	....	14,373	....	929,040	170,717	....
PARKS AND RECREATION	26,849	20,875	14,170	144,711	691,073	55,733	5,483
CONSERVATION OF NATURAL RESOURCES	125,602	99,238	83,348	106,450	796,173	146,488	134,978
ECONOMIC DEVELOPMENT	3,868	6,000	....	39,508	2,829,846	125,338	....
MISCELLANEOUS EXPENDITURES	28,916	161,692	359,776	214,911	....	44,107	262,337
INTEREST AND FISCAL CHARGES	....	92,161	55,237	57,958	1,436,015	70,532	98,067
TOTAL CURRENT EXPENDITURES	2,810,438	5,924,750	6,013,189	5,303,880	36,636,235	4,239,770	4,031,397
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	144,077	....	1,936	84,752	26,906	....
PUBLIC SAFETY	....	5,334	....	33,732	218,718	4,313	....
HIGHWAYS	....	269,330	....	2,112,053	1,232,663	297,348	....
PARKS AND RECREATION	....	....	....	20,000	229,875	69,307	....
ALL OTHER CAPITAL OUTLAY	....	34,973	....	58,305	15,023	123,648	....
TOTAL CAPITAL OUTLAY	....	453,714	....	2,226,026	1,781,031	521,522	....
TOTAL EXPENDITURES	2,810,438	6,378,464	6,013,189	7,529,906	38,417,266	4,761,292	4,031,397
OTHER USES							
DEBT REDEMPTION - BONDS PAID	....	300,000	135,000	268,006	105,000	148,000	193,000
- OTHER LONG-TERM DEBT	....	....	....	3,347	....	....	3,393
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	431,281	107,649	....	....	387,396	....
- ENTERPRISE FUNDS	20,000	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	2,830,438	7,109,745	6,255,838	7,801,259	38,522,266	5,296,688	4,227,790

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1983

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1983 Estimate)	46,478	62,199	13,095	4,145,667
TOTAL ASSESSED VALUATION	203,548,654	345,708,162	127,542,667	27,578,696,497
1982 TAX LEVY (Payable in 1983)	4,855,618	8,160,705	2,330,125	658,675,442
Basis of Accounting	MOD. ACCRUAL	MOD. ACCRUAL	MOD. ACCRUAL	
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	3,847,711	5,166,483	1,824,688	528,586,389
SPECIAL ASSESSMENTS	....	11,426	491,974	12,984,844
LICENSES AND PERMITS	47,287	81,385	13,311	4,273,966
FINES AND FORFEITS	157,959	234,546	42,403	13,934,615
INTERGOVERNMENTAL REVENUES				
Federal Grants - Revenue Sharing	445,239	671,268	259,091	47,087,302
- All Other	....	....	116,904	31,273,772
State Grants - Local Government Aid	479,033	485,845	193,694	24,319,424
- Homestead Credit	1,210,920	2,096,221	454,928	137,789,079
- Mobile Home Homestead Credit	....	47,373	1,289	728,177
- Attached Machinery Aid	19,467	14,967	11,468	4,205,271
- Wetlands Credit	....	54,623	1,111	1,308,890
- Reduced Assessment Credit	....	94,624	14,180	2,913,996
- Native Prairie Credit	....	....	42	83,033
- Taconite Homestead Credit	....	....	....	6,360,787
- Taconite Relief and Aids	....	....	....	12,820,353
- Highways	1,411,217	2,962,324	1,805,351	144,556,104
- Welfare	3,558,639	5,789,689	865,703	429,114,718
- Other	231,192	233,294	27,029	41,176,654
Local Units Grants	....	....	4,460	11,563,724
TOTAL INTERGOVERNMENTAL REVENUES	7,355,707	12,450,228	3,755,250	895,301,284
CHARGES FOR SERVICES	678,079	1,310,003	78,152	76,301,444
INTEREST EARNINGS	613,172	992,520	324,674	65,065,078
ALL OTHER REVENUES	730,962	1,096,920	134,959	65,052,352
TOTAL REVENUES	13,430,877	21,343,511	6,665,411	1,661,499,972
OTHER SOURCES				
BORROWING - BONDS ISSUED	....	....	....	42,897,238
- OTHER LONG-TERM DEBT	....	....	....	608,901
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	288,410	738,489	200,000	38,461,514
- ENTERPRISE FUNDS	....	....	....	400,272
TOTAL REVENUES AND OTHER SOURCES	13,719,287	22,082,000	6,865,411	1,743,867,897

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1983

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	1,580,616	2,141,580	633,385	193,966,317
PUBLIC SAFETY - Sheriff	501,926	2,230,020	131,290	77,146,262
- Corrections	637,220	185,479	148,682	46,977,898
- Other	21,757	42,345	7,635	41,847,053
TOTAL PUBLIC SAFETY	1,160,903	2,457,844	287,607	165,971,213
HIGHWAYS				
Administration	188,920	120,800	71,888	23,494,545
Operation and Maintenance	2,321,359	4,502,397	2,245,148	243,960,738
TOTAL HIGHWAYS	2,510,279	4,623,197	2,317,036	267,455,283
SANITATION	....	....	....	3,403,249
HEALTH	569,958	....	43,136	43,234,602
WELFARE				
Administration	628,559	814,616	187,450	116,555,631
General Relief	216,832	330,843	61,889	67,153,869
Aid to Families with Dependent Children	2,144,220	3,603,757	373,124	272,551,094
Medical Assistance	345,005	448,350	147,157	40,918,763
Social Services	1,997,692	2,847,685	641,161	183,439,643
Other Welfare Costs	137,442	941,804	19,764	30,963,823
TOTAL WELFARE	5,469,750	8,987,055	1,430,545	711,582,823
LIBRARIES	97,524	196,005	....	23,055,912
PARKS AND RECREATION	52,792	335,209	34,479	14,295,000
CONSERVATION OF NATURAL RESOURCES	184,277	180,059	501,606	26,468,102
ECONOMIC DEVELOPMENT	....	3,000	....	15,179,020
MISCELLANEOUS EXPENDITURES	54,718	....	125,624	19,162,384
INTEREST AND FISCAL CHARGES	32,772	....	230,909	11,991,334
TOTAL CURRENT EXPENDITURES	11,713,589	18,923,949	5,604,327	1,495,765,239
CAPITAL OUTLAY				
GENERAL GOVERNMENT	52,559	....	741	11,397,538
PUBLIC SAFETY	48,815	....	26,882	17,698,841
HIGHWAYS	152,495	....	134,088	30,227,190
PARKS AND RECREATION	2,726	....	10,271	3,997,851
ALL OTHER CAPITAL OUTLAY	1,170	....	2,731	17,531,679
TOTAL CAPITAL OUTLAY	257,765	....	174,713	80,853,099
TOTAL EXPENDITURES	11,971,354	18,923,949	5,779,040	1,576,618,338
OTHER USES				
DEBT REDEMPTION - BONDS PAID	65,000	....	186,000	23,502,984
- OTHER LONG-TERM DEBT	....	....	....	2,120,251
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	288,410	738,489	200,000	38,456,640
- ENTERPRISE FUNDS	....	....	....	2,351,382
TOTAL EXPENDITURES AND OTHER USES	12,324,764	19,662,438	6,165,040	1,643,049,595

TABLE 4
 OUTSTANDING LONG-TERM INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1983

NAME OF COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	ALL OTHER LONG TERM-DEBT
AITKIN	1,935,000	....	....	....	....	1,935,000	....	188,202	12,205
ANOKA	....	....	8,265,000	....	....	8,265,000	5,630,000	2,021,878	419,441
BECKER	....	....	460,000	....	....	460,000	....	109,439	49,405
BELTRAMI	65,000	....	530,000	....	560,000	1,155,000	....	46,998	197,412
BENTON	....	....	....	....	....	....	....	147,412	41,492
BIG STONE	....	....	....	....	....	....	....	83,951	....
BLUE EARTH	135,000	1,910,000	....	....	....	2,045,000	....	286,908	1,971,274
BROWN	....	1,087,000	....	....	....	1,087,000	....	92,993	52,229
CARLTON	675,000	....	....	....	....	675,000	....	44,002	....
CARVER	3,370,000	530,000	....	....	935,000	4,835,000	....	367,595	7,754
CASS	....	....	365,000	....	....	365,000	....	213,289	....
CHIPPEWA	....	3,010,000	1,420,000	....	100,000	4,530,000	....	64,714	....
CHISAGO	....	....	....	560,000	750,000	1,310,000	....	323,778	....
CLAY	....	1,125,000	....	....	....	1,125,000	....	....	19,753
CLEARWATER	135,000	....	....	....	200,000	335,000	....	158,688	....
COOK	480,000	160,000	....	....	....	640,000	....	22,239	....
COTTONWOOD	....	....	....	....	....	....	....	71,852	....
CROW WING	825,000	80,000	....	....	500,000	1,405,000	....	....	....
DAKOTA	....	....	....	....	....	....	....	1,533,089	....
DODGE	....	....	745,000	....	1,700,000	2,445,000	....	83,103	....
DOUGLAS	240,000	....	5,040,000	2,250,000	....	7,530,000	....	172,349	709,746
FARIBAULT	....	1,045,000	....	....	....	1,045,000	....	134,003	....
FILLMORE	105,000	....	....	....	....	105,000	....	225,788	85,103
FREEBORN	....	1,835,000	....	....	310,000	2,145,000	....	145,226	6,048
GOODHUE	450,000	....	....	....	....	450,000	....	478,973	....
GRANT	120,000	211,000	....	....	....	331,000	....	54,260	....
HENNEPIN	41,925,000	....	....	....	....	41,925,000	11,125,000	22,977,000	22,195,748
HOUSTON	....	....	....	....	....	....	....	140,182	11,715
HUBBARD	....	....	....	....	....	....	....	189,044	45,630
ISANTI	....	70,000	3,465,000	1,265,000	....	4,800,000	3,465,000	165,568	2,178,901
ITASCA	270,000	....	220,000	....	....	490,000	....	2,861,378	25,341
JACKSON	....	140,000	....	....	....	140,000	....	134,843	....
KANABEC	590,000	435,000	685,000	150,000	....	1,860,000	....	79,321	17,217
KANDIYOHI	730,000	4,658,900	....	....	....	5,388,900	....	210,136	78,824
KITSON	....	....	2,848,000	....	....	2,848,000	....	15,596	....
KOOCHICING	1,525,000	208,942	880,000	....	300,000	2,913,942	....	153,445	....
LAC QUI PARLE	120,000	763,000	....	....	....	883,000	....	157,376	....
LAKE	985,000	....	940,000	740,000	200,000	2,865,000	....	....	....
LAKE OF THE WOOD	....	209,707	250,000	....	200,000	659,707	....	51,455	....
LE SUEUR	900,000	263,000	....	....	855,000	2,018,000	....	56,662	....
LINCOLN	1,000,000	1,195,000	....	....	....	2,195,000	....	32,471	....
LYON	....	385,000	....	....	....	385,000	....	112,358	....
MAHNOMEN	167,500	....	....	....	....	167,500	....	12,241	112,044
MARSHALL	....	895,020	....	....	830,000	1,725,020	....	59,157	....
MARTIN	....	2,165,000	....	....	....	2,165,000	....	113,353	....
MCLEOD	2,405,000	635,000	....	....	....	3,040,000	....	279,737	88,674
MEEKER	....	915,000	....	450,000	....	1,365,000	....	385,690	22,785
MILLE LACS	....	....	....	....	....	....	....	135,700	....
MORRISON	....	....	....	....	....	....	....	136,840	....
MOWER	....	310,000	....	....	....	310,000	....	159,520	3,253

TABLE 4
OUTSTANDING LONG-TERM INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1983

NAME OF COUNTY	GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	ALL OTHER LONG TERM-DEBT
MURRAY	500,000	....	....	....	....	500,000	....	95,690	....
NICOLLET	1,700,000	815,000	....	....	600,000	3,115,000	....	428,648	....
NOBLES	....	....	....	....	250,000	250,000	....	....	....
NORMAN	....	1,158,000	....	....	70,000	1,228,000	....	14,033	70,354
OLMSTED	700,000	525,000	780,000	....	....	2,005,000	....	435,633	364,128
OTTER TAIL	....	135,000	....	130,000	....	265,000	....	227,658	....
PENNINGTON	520,000	140,000	875,000	....	1,005,000	2,540,000	1,395,000	35,047	19,088
PINE	1,265,000	....	....	60,000	....	1,325,000	....	199,498	....
PIPESTONE	1,790,000	....	95,000	....	485,000	2,370,000	....	85,548	31,391
POLK	....	2,976,000	....	....	2,000,000	4,976,000	....	203,927	115,431
POPE	....	....	....	....	....	....	....	110,464	....
RAMSEY	29,920,000	....	....	....	....	29,920,000	7,475,000	7,333,792	134,527
RED LAKE	....	1,060,000	....	45,000	665,000	1,770,000	....	29,413	....
REDWOOD	....	1,095,000	....	....	....	1,095,000	....	141,671	....
RENVILLE	....	....	....	....	....	....	....	49,019	25,548
RICE	220,000	....	....	....	....	220,000	....	425,321	....
ROCK	....	1,865,224	....	....	....	1,865,224	....	93,982	60,000
ROSEAU	....	20,000	....	....	....	20,000	....	152,072	117,787
SCOTT	415,000	410,000	....	....	....	825,000	....	887,951	....
SHERBURNE	....	....	....	....	....	....	....	124,475	....
SIBLEY	....	1,260,000	....	....	840,000	2,100,000	....	168,061	....
ST LOUIS	....	....	....	....	....	....	....	3,416,866	37,720
STEARNS	....	420,000	....	....	....	420,000	....	1,155,061	....
STEELE	40,000	364,096	820,000	260,000	1,400,000	2,884,096	....	100,392	42,671
STEVENS	....	....	1,955,000	....	....	1,955,000	....	103,447	31,929
SWIFT	....	2,752,653	135,960	380,000	....	3,268,613	....	178,780	55,617
TODD	....	....	....	....	....	....	....	248,973	51,152
TRAVERSE	....	....	....	....	....	....	....	62,400	....
WABASHA	....	....	....	....	950,000	950,000	....	209,248	....
WADENA	175,000	....	....	725,000	435,000	1,335,000	725,000	42,172	56,776
WASECA	....	464,047	....	....	255,000	719,047	....	111,085	....
WASHINGTON	5,680,000	250,000	....	....	....	5,930,000	....	670,744	371,804
WATONWAN	....	138,000	....	....	1,010,000	1,148,000	....	73,248	....
WILKIN	....	905,000	....	....	440,000	1,345,000	....	42,632	47,508
WINONA	670,000	....	....	....	....	670,000	....	143,701	....
WRIGHT	....	....	....	....	....	....	....	181,487	....
YELLOW MEDICINE	....	2,684,300	....	....	900,000	3,584,300	....	93,714	....
STATE TOTAL	102,747,500	43,678,889	30,773,960	7,015,000	18,745,000	202,960,349	29,815,000	53,765,655	29,985,425

[1]

[2]

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

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY HOSPITAL OPERATIONS-1983

NAME OF COUNTY	POPULATION	STATEMENT OF INCOME AND EXPENSE						NET INCOME	TRANSFERS TO/(FROM) OTHER FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NON-OPERATING REVENUE	EXPENSE	INTEREST PAYMENTS					DEBT REDEMP.	
CHIPPEWA	[1]	14,881	2,175,630	2,201,071	(25,441)	143,204	....	117,763	....	....	70,469	87,495	60,000
CLEARWATER		9,056	1,993,546	2,306,547	(313,001)	28,835	....	(284,166)	....	....	66,793	....	....
COOK	[2]	4,286	2,053,702	2,001,330	52,372	51,891	59,347	44,916	....	....	21,400	9,225	....
DOUGLAS		29,505	12,560,658	12,400,149	152,509	226,619	....	379,128	....	....	2,458,254	420,210	274,562
GRANT		7,209	1,201,425	1,369,235	(87,810)	17,370	....	(70,432)	....	....	34,917	1,005	10,000
HENNEPIN		945,970	101,423,616	104,457,495	(3,033,879)	1,589,491	....	(1,444,300)	(1,564,181)	....	2,342,391	1,045,919	427,500
ITASCA		45,047	9,579,862	9,709,975	(130,113)	96,012	....	(34,101)	....	....	663,724	....	2,710
KANABEC		12,366	3,209,290	3,079,161	210,137	50,100	709	267,456	....	150,000	220,015	50,299	77,579
MAHONEN	[1]	5,677	622,834	650,762	(27,920)	7,599	12,016	(32,345)	....	112,044	125,272	2,070	15,000
MEEKER		20,920	4,015,102	3,811,090	204,004	200,697	....	404,701	....	....	149,050	30,324	115,257
MURRAY		11,441	1,603,006	1,697,006	(93,920)	57,000	....	(36,040)	....	....	63,366	....	10,175
OLMSTED		95,791	5,272,896	5,060,434	212,462	71,777	....	204,239	....	....	240,914	....	34,324
PIPESTONE		11,405	2,146,835	2,100,026	38,009	31,562	....	70,371	....	....	85,263	....	24,347
RAMSEY	[1][3]	457,123	83,753,566	82,554,255	1,199,311	....	....	1,199,311	....	....	6,259,901	26,143	104,945
RENVILLE		19,685	2,096,109	2,037,613	58,496	61,651	....	120,147	....	....	140,063	....	4,461
STEVENS		11,191	2,964,317	3,062,072	(97,755)	33,709	....	(63,966)	....	....	55,534	132,775	100,000
SWIFT	[1]	12,776	1,613,979	1,605,773	8,206	20,300	....	28,506	(5,000)	....	13,116	34,951	35,004
TOTALS		1,714,329	230,446,461	240,120,002	(1,673,541)	2,696,073	72,152	950,300	(1,569,181)	262,044	13,027,322	1,049,216	1,375,072

NOTE: [1] OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.
[2] NURSING HOME OPERATIONS INCLUDED WITH HOSPITAL OPERATIONS.
[3] EXCLUDES DEBT SERVICE PAID BY COUNTY AND CITY OF ST. PAUL.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF COUNTY NURSING HOME OPERATIONS-1983

NAME OF COUNTY	POPULATION	STATEMENT OF INCOME AND EXPENSE					NET INCOME	TRANSFERS TO/(FROM) OTHER FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NON-OPERATING REVENUE	EXPENSE					INTEREST PAYMENTS	DEBT REDEMP.
BECKER	30,972	812,200	800,181	12,027	13,149	23,068	2,100	....	....	2,923	23,068	20,000
BELTRAMI	32,903	2,191,442	2,066,909	124,533	4,045	33,960	94,618	....	....	70,601	28,136	50,000
CHISAGO	27,559	2,053,029	1,989,350	64,479	....	39,383	25,096	....	....	21,157	39,383	70,000
COOK (1)	4,286	....	....	....	....	....	....	....	....	....	....	....
CROW WING (2)	42,287	....	....	....	....	68,823	(68,823)	(75,925)	....	....	....	....
DODGE	15,144	1,166,025	1,149,786	16,239	8,065	46,242	(21,138)	....	....	32,816	46,242	40,000
HUBBARD	15,264	2,107,590	2,021,856	85,734	....	....	85,734	....	....	42,133	....	....
ITASCA	45,047	2,456,233	2,522,511	(66,278)	68,350	327	1,745	....	....	173,216	327	....
KOOCHICHING	16,759	1,765,062	1,544,349	220,713	151,735	46,138	326,310	....	....	3,683	45,985	45,000
LAKE	12,740	1,042,686	1,025,226	17,460	59,706	118,496	(41,330)	....	....	31,109	108,515	50,000
LAKE OF THE WOODS	3,925	692,649	683,605	9,044	4,093	264	12,873	....	....	9,951	....	....
MAHONEN (3)	5,677	653,428	634,671	18,757	....	....	18,757	....	....	....	....	....
PENNINGTON	14,036	1,095,537	969,133	126,404	30,423	45,113	111,714	....	....	17,587	45,113	60,000
PIPESTONE	11,405	691,327	742,851	(51,524)	....	....	(51,524)	....	....	....	....	....
RAMSEY	457,123	3,949,590	3,855,940	93,650	....	148,243	(54,593)	....	....	23,940	148,087	....
RED LAKE	5,340	964,820	920,070	44,750	401	21,116	24,043	....	....	7,474	7,373	15,000
ST LOUIS	213,622	13,351,636	15,413,062	(2,061,426)	2,121,781	....	60,355	....	....	23,950	....	....
STEELE	30,490	1,784,512	1,686,229	98,283	42,116	69,305	71,094	....	....	48,737	69,305	50,000
TRAVERSE	5,482	889,925	917,129	(27,204)	5,151	....	(22,053)	(20,000)	....	74,447	....	....
WADENA - TODD	14,001	1,511,935	1,392,607	119,328	59,839	46,894	132,273	....	....	8,606	46,894	50,000
TOTALS	1,003,990	39,100,442	40,335,465	(1,155,023)	2,569,654	707,372	707,259	(95,925)	....	592,250	600,420	450,000

NOTE (1) NURSING HOME OPERATIONS INCLUDED WITH HOSPITAL OPERATIONS.
(2) DISCONTINUED OPERATIONS IN 1982.
(3) OPERATED JOINTLY BY MUNICIPALITY AND COUNTY.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS-1983

NAME OF COUNTY	POPULATION	STATEMENT OF INCOME AND EXPENSE					NET INCOME	TRANSFERS TO/(FROM) OTHER FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NON-OPERATING REVENUE	NON-OPERATING EXPENSE					INTEREST PAYMENTS	DEBT REDEMP.
AITKIN CONSERVATION CENTER	13,595	156,684	188,121	(31,437)	5,797	....	(25,640)	....	....	1,657	....	....
ANOKA ICE ARENA	287,355	385,775	442,225	(56,450)	....	25,891	(81,541)	(86,220)	....	41,873	25,891	25,000
BELTRAMI NURSING SERVICE	32,983	399,582	345,946	53,556	....	....	53,556	....	....	18,481	....	....
BLUE EARTH INTERNAL SERVICE	52,844	848,297	842,878	5,427	28,894	....	34,321	31,925	....	29,558	....	28,793
CLAY NURSING SERVICE SANITARY LANDFILL	49,283	688,542 191,126	624,645 168,421	(16,183) 38,785	1,181 751	....	(15,882) 31,456	(18,888) ....	....	1,743 1,461	....	....
CLEARWATER NURSING SERVICE	9,856	322,614	384,766	17,848	4,548	....	22,388	....	....	2,393	....	....
FILLMORE SANITARY LANDFILL	21,915	1,669	18,258	(8,589)	....	782	(9,291)	(229,888)	7,258	242,254	782	1,458
HENNEPIN INTERNAL SERVICE REGIONAL RAILROAD AUTH	945,978	13,418,812	11,915,589 98,351	1,582,423 (98,351)	.... 2,618,444	....	1,582,423 2,528,893	186,717 ....	....	1,494,997 3,844,359	....	....
HUBBARD NURSING SERVICE	15,264	128,881	192,684	(64,683)	63,376	....	(1,387)	....	....	3,474	....	....
JACKSON NURSING SERVICE	13,549	92,518	228,883	(136,365)	94,925	....	(41,448)	....	....	....	....	....
KITSON RURAL WATER DISTRICT NURSING SERVICE	6,774	117,389 62,982	173,965 75,896	(56,656) (12,194)	283,788 13,961	145,858	2,874 1,767	....	....	12,731 2,325	145,858	53,888
LAKE SANITARY DISTRICT	12,748	....	4,465	(4,465)	25,361	11,754	9,142	....	776,822	681,728	18,619	....
LAKE OF THE WOODS NURSING SERVICE MEDICAL CLINIC AMBULANCE	3,925	58,715 12,888 23,294	68,441 22,586 29,728	(9,726) (18,586) (6,434)	1,685 43,777 ....	....	(8,121) 17,945 (6,434)	(2,878) (18,758) (9,888)	....	1,186 1,822 1,188	.... 15,246 ....	.... 28,888
MANOMEN MEDICAL CENTER	5,677	8,488	19,189	(18,789)	....	....	(18,789)	....	....	1,648	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS-1983

NAME OF COUNTY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/(FROM) OTHER FUNDS	BORROWING	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NON-OPERATING REVENUE	NON-OPERATING EXPENSE	NET INCOME				INTEREST PAYMENTS	DEBT REDEMP.
MARSHALL NURSING SERVICE	12,804	112,072	112,940	(868)	....	....	(868)	....	....	1,574	....	....
OLMSTED CAMPUS SANITARY LANDFILL	95,791	143,871	1,020,989	(877,118)	....	27,450	(904,568)	....	....	14,280,187	27,450	....
		705,244	609,482	95,762	60,439	49,387	106,814	70,498	743,813	481,639	46,464	....
POLK RURAL WATER DISTRICT	34,562	352,897	260,992	91,905	24,287	137,550	(21,358)	....	....	27,389	137,550	65,000
		276,983	360,257	(83,274)	93,125	....	9,851	(40,000)	....	11,237	....	....
		155,386	841,083	(685,697)	669,024	370	(17,043)	....	....	14,678	....	....
		173,050	171,826	1,224	....	....	1,224	12,000	....	....	....	....
RAMSEY LAKE OMASSO RESIDENCE	457,123	2,096,567	2,178,163	(81,596)	75	547	(82,068)	....	....	5,262	....	....
		3,669,670	3,191,261	478,409	....	....	478,409	....	....	615,564	....	....
		1,585,433	1,577,766	7,667	....	....	7,667	....	....	25,586	....	....
REDWOOD NURSING SERVICE	18,835	40,599	207,913	(167,314)	195,090	....	27,776	....	....	4,213	....	....
RICE SANITARY LANDFILL	47,012	196,110	160,191	35,919	12,337	22,016	26,240	....	....	3,212	4,507	....
ROCK RURAL WATER DISTRICT	10,728	153,420	188,312	(34,892)	124,385	85,002	3,691	....	....	26,626	85,002	37,000
ROSEAU SANITARY LANDFILL	12,845	51,911	45,928	5,983	....	....	5,983	....	....	14,950	....	....
ST LOUIS PHOTOGRAPHY	213,622	3,700	1,723	1,977	....	....	1,977	....	....	....	....	....
		691,926	1,051,075	(359,149)	133,746	....	(225,403)	(200,096)	....	1,283	....	....
		2,721,273	2,647,714	73,559	340,076	....	413,635	....	....	47,298	....	....
STEELE CIVIC CENTER	30,498	113,377	106,034	7,343	2,241	....	9,584	....	....	....	....	....
WASECA SANITARY LANDFILL	18,711	84,205	95,513	(11,308)	....	....	(11,308)	....	....	20,000	....	....
WINONA SANITARY LANDFILL	46,478	100,566	115,471	(14,905)	....	....	(14,905)	....	....	257,438	....	....
TOTALS	2,376,184	30,255,620	30,684,862	(429,242)	4,761,137	520,965	3,810,930	(286,004)	1,527,885	21,334,766	498,481	222,243

EXPLANATION OF CLASSIFICATIONS USED

This report is intended to provide information about 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, penalties and interest on delinquent taxes, 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 funds from 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 revenues from interest on investments, rental of nondepartmental property, donations, and sale of property.

Borrowing

Includes receipts from the sale of bonds, certificates of indebtedness, and tax anticipation certificates; does not include public service enterprise borrowing.

EXPENDITURES

Expenditures include current expenditures (the annual recurring cost of maintaining 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; also 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.

HJ 11 .M627 1983

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1983

Report of the State Auditor
of Minnesota on the

DATE	ISSUED TO
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