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REPORT OF THE
STATE AUDITOR of MINNESOTA

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REVENUES, EXPENDITURES, AND DEBT OF THE COUNTIES
IN MINNESOTA

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 1984



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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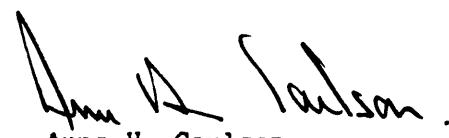
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P R E F A C E

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, 1984. This information has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

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

I want to express my appreciation to all whose cooperation contributed to the preparation of this report.


Arne H. Carlson
State Auditor

March 27, 1986

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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, 1984. 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 1984.

OPERATIONS

A comparative summary of revenues, expenditures, and outstanding indebtedness of the counties for the years 1980 through 1984 is presented in Table 1. Governmental revenues and expenditures reported in Tables 2 and 3 include the general fund and other governmental funds. Cash purchases, sales of investments, and the trust and agency funds are not included in the 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 1984 population estimates of the State Demographer.

Counties serve as agents for other governmental units in the collection and distribution of taxes and grants, in addition to their governmental functions. As agency funds, these monies are not included in the report.

REVENUES

Revenues of county governmental funds totaled \$1.83 billion in 1984, which is \$172.9 million or 10.4% higher than in 1983. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 84.7% of total revenues in 1984. Over the past five years the percentage of revenues from taxes has increased from 30.5% in 1980 to 31.6% in 1984. Intergovernmental revenues have declined from 56.4% in 1980 to 53.1% in 1984. During this five year-period the amount of taxes collected increased from \$389.2 million to \$580.1 million, and intergovernmental revenues increased from \$720.2 million to \$973.6 million.

EXPENDITURES

Expenditures by counties for governmental functions in 1984 totaled \$1.79 billion, which is an increase of \$212.8 million (13.5%) over 1983. The increase in five years is \$523.8 million, or 41.4%.

Most of the increase over the five years from 1980 to 1984 came from Human Services, which rose \$252.9 million. Public safety expenditures rose \$65.4 million, highway expenditures increased \$79.4 million, and general government rose \$72.5 million during the last five years.

Human Services is the largest county function, accounting for 45.5% of the total expenditures in 1984.

Human Service Expenditures	1984	1983
General Relief	\$65,419,983	\$67,153,869
Aid to Families with Dependent Children	256,587,254	272,551,094
Medical Assistance	55,283,855	40,918,763
Social Services	239,528,382	183,439,643
Administration and All Other Costs	196,744,192	147,519,454
Total	\$813,563,666	\$711,582,823

Tables of revenues and expenditures do not include direct welfare payments for the counties by state and federal governments. Ten counties do not report detailed welfare expenditures. Of the ten, 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 16 county hospitals had operating revenues of \$168.8 million and operating expenses of \$163.8 million, resulting in operating income of \$5.0 million.

The 19 county nursing homes had operating revenues of \$38.1 million and operating expenses of \$38.7 million. Net operating loss was \$537 thousand; however, non-operating revenues brought net income to \$2,374,955 for this period, compared to \$707,259 for the prior year.

Twenty-six counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, ambulance service, and others. In this category, operating revenues totaled \$16.1 million, and operating expenses totaled \$18.7 million, resulting in an operating loss of \$2.6 million. Non-operating revenues raised net income to \$3.7 million.

The following is a two-year summary of operations of public service enterprises.

	1984 Amount	1983 Amount
Hospitals		
Operating Revenues	\$168,800,037	\$154,692,895 *
Operating Expenses	163,844,531	157,565,747 *
Operating Income (Loss)	4,955,506	(2,872,852)*
Nursing Homes		
Operating Revenues	38,160,553	39,180,442
Operating Expenses	38,698,037	40,335,465
Operating Income (Loss)	(537,484)	(1,155,023)
Other Enterprises		
Operating Revenues	16,134,654	13,268,038 **
Operating Expenses	18,692,405	15,278,689 **
Operating Income (Loss)	(2,557,751)	(2,010,651)**

* Adjusted to exclude St. Paul-Ramsey district hospital which was included in the 1983 and earlier years.

** Adjusted to exclude internal service funds, reported in 1983 and earlier years.

INDEBTEDNESS

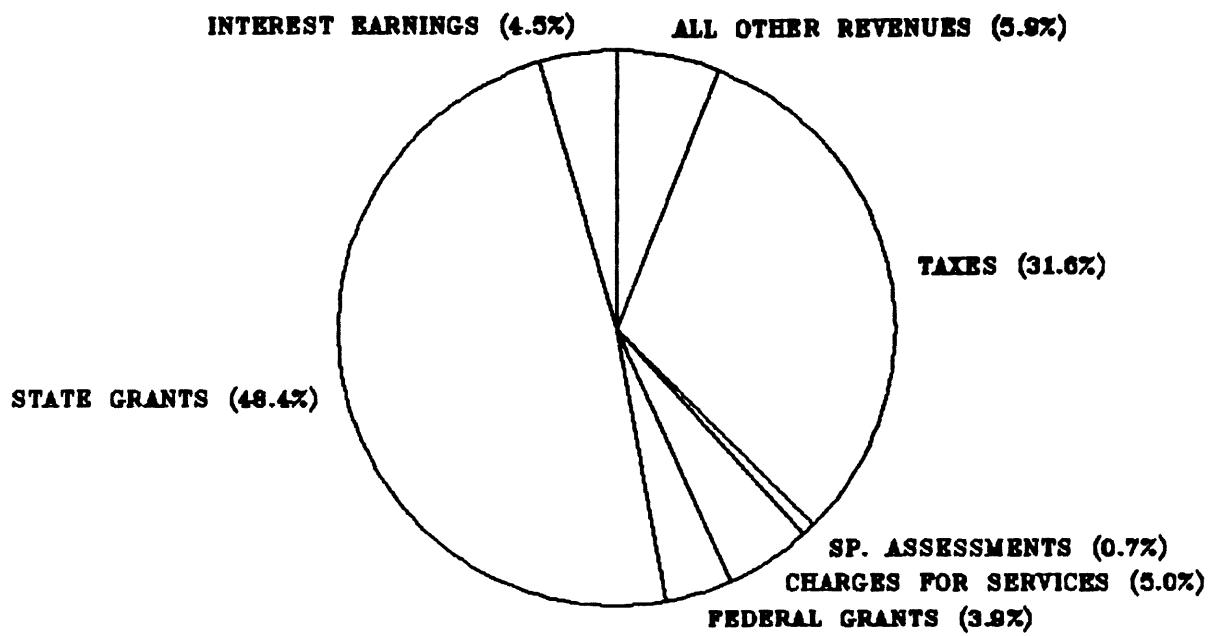
Outstanding bonded debt of the counties, as shown in Table 4, was \$347.7 million at the end of 1984, an increase of \$144.8 million over 1983. This consisted primarily of general obligation solid waste resource recovery bonds totaling \$134.5 million in Hennepin County.

In 1984 the counties issued bonds totaling \$168.1 million and retired bonds totaling \$24.4 million, leaving \$347.7 million outstanding at December 31, 1984. Liabilities for compensated absences totaled \$67.5 million, and other long-term debt totaled \$32.8 million; these are also presented in Table 4.

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

FIGURE 1 - THE COUNTIES - 1984

GOVERNMENTAL REVENUES \$ 1,834,432,802



GOVERNMENTAL EXPEND. \$ 1,789,392,119

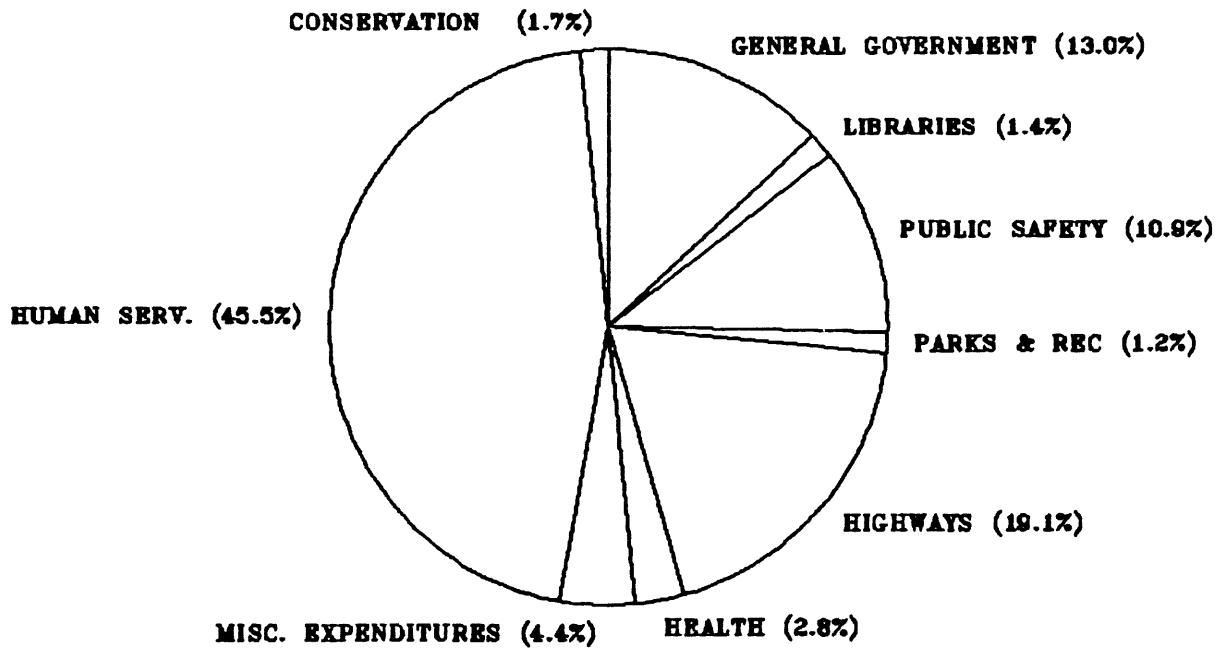


FIGURE 2 - THE COUNTIES - 1984

GOVERNMENTAL REVENUES AND EXPENDITURES

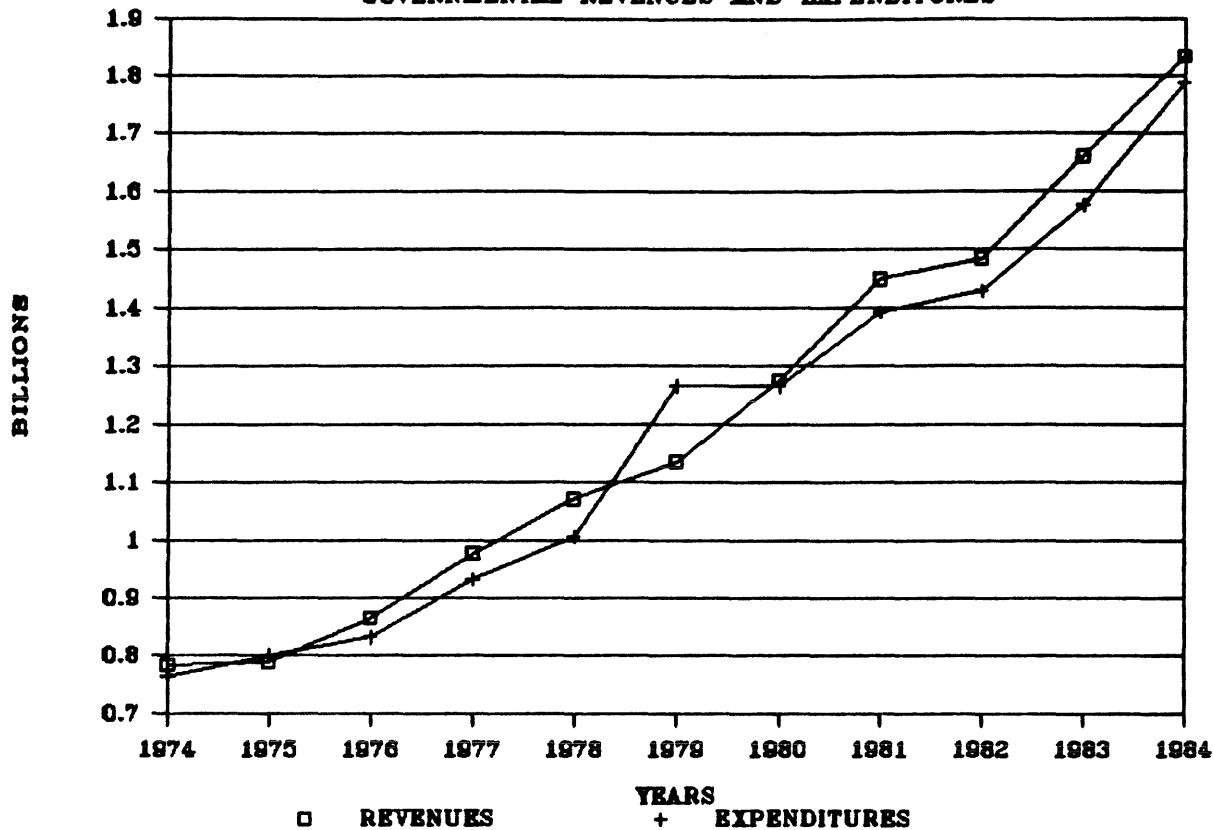


FIGURE 3 - THE COUNTIES - 1984

OUTSTANDING BONDED INDEBTEDNESS

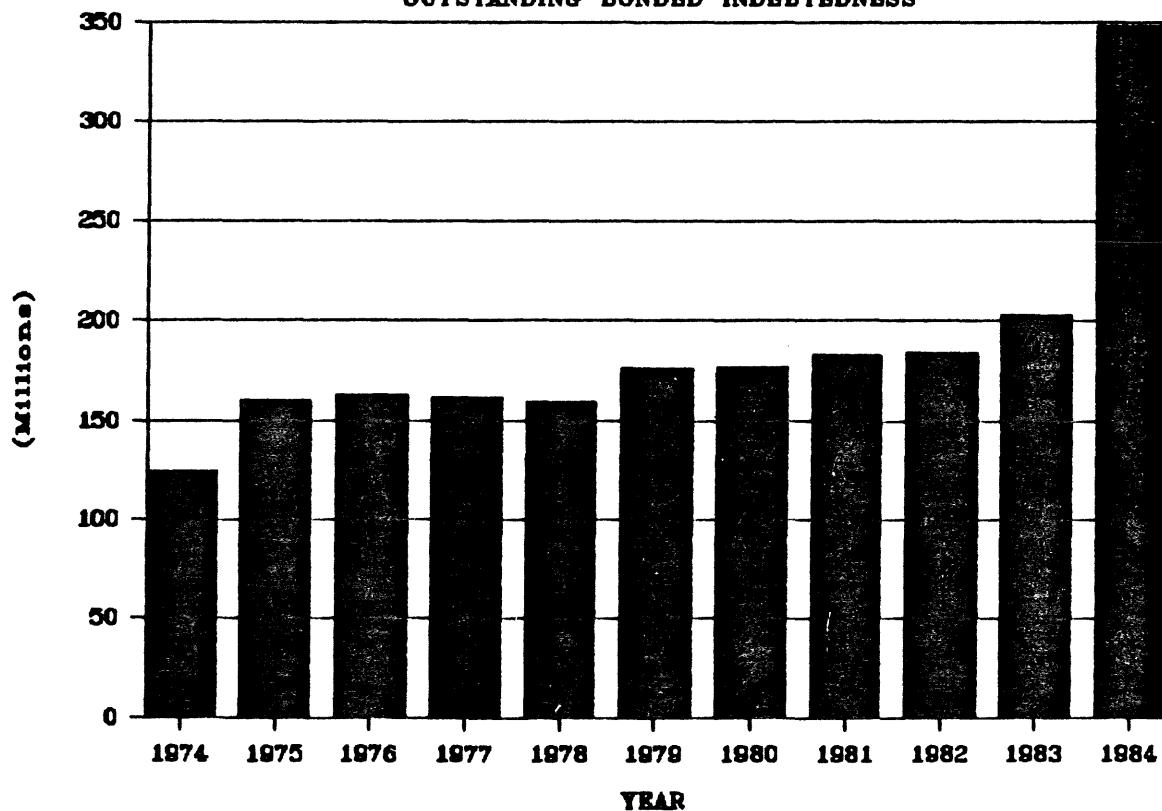


TABLE 1
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS ENDED 1980, 1981, 1982, 1983 AND 1984

GOVERNMENTAL FUNDS	1980 [1]	%	1981	%	1982	%	1983	%	1984	%
REVENUES										
TAXES	389,205,111	38.5%	419,575,162	28.9%	485,173,148	32.7%	528,586,389	31.0%	580,864,901	31.6%
SPECIAL ASSESSMENTS	7,393,176	0.6%	14,556,559	1.0%	18,544,700	0.7%	12,984,844	0.8%	13,228,931	0.7%
LICENSES AND PERMITS	2,859,723	0.2%	3,387,780	0.2%	3,581,000	0.2%	4,273,966	0.3%	4,651,224	0.3%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	....	....	74,186,887	5.1%	65,663,998	4.4%	78,361,874	4.7%	71,838,782	3.9%
STATE GRANTS	[2].	...	731,297,853	58.5%	692,895,096	46.6%	805,376,486	48.5%	887,263,603	48.4%
COUNTY GRANTS	....	...	....	0.0%	....	....	....	....	....	....
LOCAL UNITS GRANTS	....	...	7,186,922	0.5%	9,622,485	0.6%	11,563,724	0.7%	14,454,123	0.8%
TOTAL INTERGOVERNMENTAL REVENUES	720,213,612	56.4%	812,590,862	56.1%	768,181,579	51.7%	895,301,284	53.9%	973,556,508	53.1%
CHARGES FOR SERVICES	50,695,186	4.8%	64,061,111	4.4%	72,049,057	4.9%	76,381,444	4.6%	91,295,038	5.0%
FINES AND FORFEITS	11,548,637	0.9%	13,085,984	0.9%	13,373,938	0.9%	13,934,615	0.8%	13,888,305	0.8%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	41,451,033	3.2%	65,575,849	4.5%	70,623,556	4.8%	65,065,078	3.9%	82,814,992	4.5%
ALL OTHER REVENUES	52,555,500	4.1%	56,772,271	3.9%	61,946,652	4.2%	65,052,352	3.9%	74,932,911	4.1%
TOTAL REVENUES	1,275,921,978	100.0%	1,449,525,578	100.0%	1,485,473,702	100.0%	1,661,499,972	100.0%	1,834,432,882	100.0%
OTHER SOURCES										
BORROWING	16,314,139		22,851,516		27,032,391		43,506,139		170,210,416	
TOTAL REVENUES AND BORROWING	1,292,236,117		1,472,377,094		1,512,506,093		1,705,006,111		2,004,643,218	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	159,425,954	12.6%	177,195,547	12.7%	201,433,518	14.1%	205,363,855	13.0%	231,892,572	13.0%
PUBLIC SAFETY	130,395,386	10.3%	150,209,292	10.8%	172,583,876	12.1%	183,670,054	11.6%	195,746,898	10.9%
STREETS AND HIGHWAYS	262,263,281	20.7%	254,324,768	18.3%	261,182,450	18.3%	297,682,473	18.9%	341,672,695	19.1%
SANITATION	2,015,216	0.2%	2,993,586	0.2%	3,191,301	0.2%	3,483,249	0.2%	4,396,796	0.3%
HEALTH AND HOSPITALS	27,331,173	2.2%	32,525,023	2.3%	39,723,537	2.8%	43,234,602	2.7%	49,903,606	2.8%
HUMAN SERVICES	560,617,025	44.3%	650,795,325	46.7%	629,753,488	44.1%	711,582,823	45.1%	813,563,666	45.5%
EDUCATION	....	....	....	....	....	....	....	....	....	....
LIBRARIES	17,326,814	1.4%	18,153,736	1.3%	21,569,630	1.5%	23,055,912	1.5%	25,845,068	1.4%
PARKS AND RECREATION	17,938,293	1.4%	20,825,679	1.5%	21,100,699	1.5%	18,292,851	1.2%	21,645,513	1.2%
CONSERVATION OF NATURAL RESOURCES	19,633,937	1.6%	24,217,777	1.7%	24,984,718	1.7%	26,468,182	1.7%	30,677,256	1.7%
URBAN REDEVELOPMENT AND HOUSING	....	....	....	....	....	....	....	....	....	....
MISCELLANEOUS EXPENDITURES	61,073,263	4.8%	51,355,197	3.7%	43,772,941	3.1%	51,873,083	3.3%	61,212,936	3.4%
INTEREST AND FISCAL CHARGES	7,533,445	0.6%	10,469,462	0.8%	9,398,153	0.7%	11,991,334	0.8%	12,245,113	0.7%
TOTAL EXPENDITURES	1,265,545,707	100.0%	1,393,065,384	100.0%	1,428,614,311	100.0%	1,576,618,338	100.0%	1,789,392,119	100.0%
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	16,192,788		15,127,986		18,750,700		25,623,235		27,509,251	
TOTAL EXPENDITURES & DEBT REDEMPTION	1,281,738,495		1,408,193,370		1,447,365,011		1,582,241,573		1,816,901,370	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 [3]	176,683,875		176,461,356		177,008,928		182,500,231		204,085,349	
ISSUED	16,454,388		21,588,000		23,785,000		75,188,000		158,055,000	
PAID	16,754,819		15,338,542		17,073,697		24,719,882		24,405,549	
OUTSTANDING DECEMBER 31	176,383,356		182,718,814		183,648,231		202,968,349		347,734,800	

NOTE: [1] TOTAL EXPENDITURES HAVE BEEN RESTATED FOR 1980 TO EXCLUDE TRANSFERS (CONTRIBUTIONS TO ENTERPRISE FUNDS) TO MORE NEARLY CONFORM TO NCBA 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, 1984

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
POPULATION (1984 Estimate)	13,428	210,889	31,354	33,465	26,704	8,088	52,964	28,469
TOTAL ASSESSED VALUATION	96,109,408	1,047,238,676	151,004,457	110,899,364	124,578,304	59,420,774	365,834,498	219,753,322
1983 TAX LEVY (Payable in 1984)	3,025,519	26,686,527	3,852,804	4,551,595	3,422,144	1,599,757	8,302,629	3,427,903
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,636,148	23,021,926	3,118,912	3,635,911	2,673,239	1,368,649	7,013,927	2,797,993
SPECIAL ASSESSMENTS	121	....	49	152,485	....	4,500	112,973	158,509
LICENSES AND PERMITS	52,458	72,627	34,236	40,321	24,470	5,231	41,361	5,854
FINES AND FORFEITS	64,881	790,254	129,710	319,417	75,429	22,568	228,886	99,327
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	217,276	1,618,315	432,169	477,053	318,468	141,063	862,351	329,651
- All Other	....	3,084,906	346,066	599,235	6,188	12,006	347,013	1,061
State Grants - Local Government Aid	113,400	516,506	199,586	205,916	136,861	66,418	299,166	203,801
- Homestead Credit	410,232	7,577,504	813,280	989,234	811,130	256,577	1,297,335	642,025
- Mobile Home Homestead Credit	5,072	159,615	7,450	23,596	12,364	1,534	21,403	4,355
- Attached Machinery Aid	....	90,099	....	....	....	....	65,317	....
- Wetlands Credit	....	....	8,126	170	20,834	2,461	....	2,799
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	....	....	103	....	....	12,915	75	....
- Taconite Homestead Credit	292,899	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	2,215,639	2,412,039	1,150,035	3,415,150	2,717,808	824,274	2,576,634	1,220,264
- Welfare	2,171,824	15,704,558	4,153,711	7,212,985	2,877,251	638,446	6,282,724	2,412,640
- Other	380,079	4,467,840	139,236	700,843	153,666	7,983	160,987	103,082
Local Units Grants	....	184,921	485,730	582,714	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	5,806,421	35,816,835	7,735,492	14,206,896	7,054,570	1,971,239	11,997,540	4,919,678
CHARGES FOR SERVICES	447,510	4,531,520	591,648	585,707	218,418	160,203	786,124	406,238
INTEREST EARNINGS	405,066	3,654,538	378,349	809,659	415,667	153,926	892,093	596,814
ALL OTHER REVENUES	474,103	4,489,988	630,693	1,329,568	511,440	158,044	1,489,561	135,936
TOTAL REVENUES	9,886,708	72,377,688	12,619,089	21,079,964	10,973,233	3,846,360	22,562,467	9,120,349
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	2,300,780	....	....	....	....	770,000	....
- OTHER LONG-TERM DEBT	235,179	186,638	44,870	10,445	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	343,482	220,000	....	....	802,782	....	227,902	593,993
- ENTERPRISE FUNDS	....	....	....	....	....	....	91,518	....
TOTAL REVENUES AND OTHER SOURCES	10,465,369	75,085,106	12,663,959	21,090,409	11,776,015	3,846,360	23,651,887	9,714,342

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,110,843	10,632,735	1,707,791	2,454,842	1,167,784	536,550	3,197,881	1,219,204
PUBLIC SAFETY - Sheriff	352,206	5,211,920	654,194	474,961	515,384	165,578	882,187	418,701
- Corrections	301,965	2,904,985	276,341	450,927	76,932	19,385	986,877	137,028
- Other	47,011	88,815	57,027	25,191	12,512	6,892	58,862	35,109
TOTAL PUBLIC SAFETY	701,182	8,205,720	987,562	951,079	604,828	191,855	1,927,926	590,838
HIGHWAYS								
Administration	206,319	....	101,940	247,667	92,172	69,030	536,602	274,664
Operation and Maintenance	1,291,306	7,995,147	1,947,930	4,248,725	3,996,632	1,273,552	2,215,161	842,496
TOTAL HIGHWAYS	1,497,625	7,995,147	2,049,870	4,496,392	4,088,804	1,342,582	2,751,763	1,117,160
SANITATION	67,039	512,983	34,130	24,877	....	168,168	....	....
HEALTH	338,904	1,273,593	53,964	212,486	255,997	38,856	453,111	215,429
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	93,474	274,456	154,755	116,806	63,722	27,759	91,286	42,874
General Assistance	234,019	1,700,609	682,920	1,063,708	303,828	87,797	931,670	293,903
Aid to Families with Dependent Children	1,434,204	12,219,734	3,225,500	5,560,854	1,589,482	341,151	3,861,020	876,183
Medical Assistance (County Share)	281,034	1,741,318	426,942	657,769	460,664	115,961	613,151	456,376
Social Services	903,021	6,838,191	1,727,328	2,612,115	840,536	476,726	2,065,247	1,201,213
Other Welfare Costs	371,414	1,634,424	....	363,193	734,121	125,520	1,464,866	670,978
TOTAL WELFARE	3,317,166	24,408,732	6,217,445	10,374,445	3,992,353	1,174,914	9,027,240	3,541,527
LIBRARIES	47,494	2,030,329	65,361	37,669	86,120	21,370	167,957	....
RECREATION AND PARKS	77,536	1,894,487	69,811	34,473	16,455	22,921	359,699	216,294
CONSERVATION OF NATURAL RESOURCES	510,919	416,450	297,084	636,942	90,606	136,228	470,120	411,037
ECONOMIC DEVELOPMENT	....	3,941,702	268,135	298,085	....	....	632,452	87,429
MISCELLANEOUS EXPENDITURES	104,785	1,120,414	348,864	185,661	126,570	128,738	12,025	....
INTEREST AND FISCAL CHARGES	206,850	580,123	4,842	45,864	3,952	....	190,656	62,826
TOTAL CURRENT EXPENDITURES	7,980,343	63,012,415	12,104,859	19,813,615	10,433,469	3,762,182	19,190,830	7,461,744
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	343,158	....	88,728	503,556	....	....	354,615
PUBLIC SAFETY	1,034,956	124,010	....	76,888	....	....	....	18,873
HIGHWAYS	1,616,476	....	....	119,187	....	....	2,849,169	1,187,026
RECREATION AND PARKS	....	35,797	....	....	....	....	....	15,334
ALL OTHER CAPITAL OUTLAY	....	1,425,087	....	61,897	....	....	....	6,015
TOTAL CAPITAL OUTLAY	2,651,432	1,928,052	....	346,700	503,556	....	2,849,169	1,581,863
TOTAL EXPENDITURES	10,631,775	64,940,467	12,104,859	20,160,315	10,937,025	3,762,182	22,039,999	9,043,607
OTHER USES								
DEBT REDEMPTION - BONDS PAID	90,000	660,000	....	145,000	....	....	950,000	139,000
- OTHER LONG-TERM DEBT	29,978	236,351	10,831	15,496	13,006	....	127,280	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	343,482	220,000	....	....	802,782	....	227,902	593,993
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	11,095,235	66,056,818	12,115,690	20,320,811	11,752,813	3,762,182	23,345,181	9,776,600

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK
POPULATION (1984 Estimate)	28,575	39,890	21,368	15,015	27,926	49,865	9,156	4,321
TOTAL ASSESSED VALUATION	128,680,489	255,239,936	149,977,607	127,398,308	121,347,888	222,234,452	38,933,021	36,753,311
1983 TAX LEVY (Payable in 1984)	5,943,634	7,286,274	4,651,424	3,207,855	5,147,298	5,198,160	1,414,436	1,583,481
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	4,847,489	6,365,143	4,143,382	2,758,399	3,917,075	4,248,284	1,146,526	1,261,804
SPECIAL ASSESSMENTS	....	10,000	....	206,221	4,926	851,834	10,909	15,630
LICENSES AND PERMITS	19,961	89,376	81,091	4,513	106,212	7,764	4,113	7,665
FINES AND FORFEITS	94,046	211,153	116,369	31,889	151,631	166,782	35,766	27,868
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	637,638	493,673	444,446	313,919	357,492	408,742	203,846	108,266
- All Other	84,035	1,592,660	346,408	35,802	....	47,362	83,149	71,201
State Grants - Local Government Aid	238,932	180,721	151,207	121,656	....	281,371	81,376	35,929
- Homestead Credit	1,272,580	1,600,029	847,864	491,541	1,363,471	1,054,075	286,732	115,658
- Mobile Home Homestead Credit	11,462	37,264	....	2,737	26,662	9,373	2,708	474
- Attached Machinery Aid	490,939	....	....	....	....	72,233	....	....
- Wetlands Credit	....	1,746	....	762	....	5,217	93	....
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	....	....	....	1,790	....	4,490	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	393,250
- Taconite Relief and Aids	....	....	....	....	....	....	....	307,654
- Highways	1,280,036	1,667,672	3,172,090	1,574,025	1,102,454	2,614,652	1,801,650	732,885
- Welfare	5,312,965	2,910,784	5,033,562	990,584	2,028,248	4,998,057	2,520,737	407,540
- Other	274,452	362,910	336,741	18,345	209,363	171,569	116,493	436,380
Local Units Grants	35,233	181,860	4,080	....	....	19,417	72,054	17,365
TOTAL INTERGOVERNMENTAL REVENUES	9,638,472	9,110,069	10,381,580	3,531,161	5,087,690	9,737,486	5,168,838	2,626,802
CHARGES FOR SERVICES	1,105,061	1,228,575	878,327	239,030	427,745	934,603	225,119	87,386
INTEREST EARNINGS	490,660	1,088,723	533,088	708,953	362,514	647,281	209,073	270,603
ALL OTHER REVENUES	876,302	342,062	1,358,025	330,610	499,005	407,167	365,120	193,158
TOTAL REVENUES	17,071,991	18,445,101	17,491,862	7,830,776	10,556,998	17,001,201	7,165,464	4,490,916
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	325,000	....	635,000	....	....
- OTHER LONG-TERM DEBT	....	1,711,372	....	....	4,830	....	71,592	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	116,000	1,242,692	456,817	114,627	500,565	55,000	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	17,187,991	21,399,165	17,948,679	8,270,403	11,062,393	17,691,201	7,237,056	4,490,916

TABLE 3 CLASSIFICATION OF COUNTY EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1984								
GOVERNMENTAL FUNDS	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	3,205,003	3,048,531	2,328,763	1,171,805	1,475,544	1,636,135	832,668	807,942
PUBLIC SAFETY - Sheriff	795,224	1,826,230	755,962	341,770	965,995	621,865	280,330	297,685
- Corrections	351,312	210,162	251,321	3,062	505,898	633,096	120,645	....
- Other	15,999	71,148	119,111	33,502	2,852	64,789	19,697	5,000
TOTAL PUBLIC SAFETY	1,162,535	2,107,540	1,126,394	378,334	1,474,745	1,319,750	420,672	302,685
HIGHWAYS								
Administration	197,795	48,929	174,934	80,018	224,614	146,989	167,416	341,494
Operation and Maintenance	2,680,751	1,134,886	4,595,104	676,787	869,391	3,787,456	2,032,771	1,014,118
TOTAL HIGHWAYS	2,878,546	1,183,815	4,770,038	756,805	1,094,005	3,934,445	2,200,187	1,355,612
SANITATION	185,919	....	28,699	....	1,000	....	58,627	....
HEALTH	509,611	472,523	481,999	....	515,346	115,000	56,490	179,758
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	214,147	110,681	243,007	63,864	59,270	150,512	39,839	12,015
General Assistance	1,020,690	231,191	721,068	131,441	201,647	619,292	272,619	73,478
Aid to Families with Dependent Children	3,452,438	798,176	3,581,085	391,958	1,556,019	3,399,608	1,151,775	228,296
Medical Assistance (County Share)	606,962	463,456	623,010	301,843	434,437	667,039	299,162	74,173
Social Services	2,817,985	3,022,666	1,650,806	907,133	1,258,336	2,198,987	475,611	346,839
Other Welfare Costs	417,285	249,498	577,751	105,722	216,589	19,940	868,076	67,421
TOTAL WELFARE	8,529,507	4,875,668	7,396,727	1,901,961	3,726,298	7,055,378	3,107,082	802,222
LIBRARIES	....	267,946	66,064	110,694	64,813	81,200	2,000	....
RECREATION AND PARKS	36,857	211,034	47,248	27,302	93,779	154,077	26,423	30,845
CONSERVATION OF NATURAL RESOURCES	406,361	208,817	811,009	284,636	150,219	928,745	358,067	61,192
ECONOMIC DEVELOPMENT	....	33,560	2,400	23,816	88,210	54,883	150	36,607
MISCELLANEOUS EXPENDITURES	....	....	307,109	140,818	404,232	183,553	61,431	201,705
INTEREST AND FISCAL CHARGES	37,713	325,424	34,203	212,469	35,260	95,615	21,481	36,220
TOTAL CURRENT EXPENDITURES	16,952,052	12,734,858	17,400,653	5,008,640	9,123,451	15,558,781	7,145,278	3,814,788
CAPITAL OUTLAY								
GENERAL GOVERNMENT	236,154	....	....	....	....	....	....	18,188
PUBLIC SAFETY	66,368	....	39,047	687,673	....	....	....	25,375
HIGHWAYS	25,701	2,132,400	....	1,552,807	1,417,175	....	....	59,908
RECREATION AND PARKS	10,708	....	....	....	15,006	....	....	....
ALL OTHER CAPITAL OUTLAY	56,441	2,381,745	6,999	....	....	....	....	22,046
TOTAL CAPITAL OUTLAY	395,372	4,514,145	46,046	2,240,480	1,432,181	....	....	125,517
TOTAL EXPENDITURES	17,347,424	17,249,003	17,446,699	7,249,120	10,555,632	15,558,781	7,145,278	3,940,305
OTHER USES								
DEBT REDEMPTION - BONDS PAID	40,000	365,000	....	480,000	150,000	95,000	115,000	55,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	5,956	9,059	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	116,000	1,242,692	456,817	114,627	500,565	55,000	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	53,000	....	....
TOTAL EXPENDITURES AND OTHER USES	17,503,424	18,856,695	17,903,516	7,843,747	11,206,197	15,767,737	7,269,337	3,995,305

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1984 Estimate)	13,948	42,535	211,927	15,184	29,802	18,908	21,708	35,275
TOTAL ASSESSED VALUATION	194,937,957	248,293,263	1,316,310,464	127,076,048	149,918,411	238,509,003	159,070,567	279,580,307
1983 TAX LEVY (Payable in 1984)	2,578,341	6,098,030	24,451,698	2,918,943	4,171,695	2,932,960	2,922,272	5,228,059
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,213,530	5,031,337	21,642,561	2,510,284	3,181,961	2,502,318	2,284,034	4,304,383
SPECIAL ASSESSMENTS	57,872	5,838	....	17,411	28,682	937,181	....	417,588
LICENSES AND PERMITS	4,484	71,551	8,277	1,290	75,196	565	20,848	8,018
FINES AND FORFEITS	30,836	200,821	21,336	40,986	124,088	69,911	85,479	300,897
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	252,304	672,566	1,129,912	222,275	401,767	298,824	286,521	429,532
- All Other	14,101	85,170	1,084,435	10,239	6,309	32,238	40,053	28,666
State Grants - Local Government Aid	123,467	258,113	533,509	107,054	184,491	139,519	202,633	235,051
- Homestead Credit	337,732	1,129,192	5,629,779	520,481	1,007,643	390,704	597,896	888,440
- Mobile Home Homestead Credit	428	9,855	83,458	4,845	8,416	950	3,157	2,944
- Attached Machinery Aid	....	52,568	375,772	....	....	....	....	....
- Wetlands Credit	691	....	5,488	....	....	421	....	4,657
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	3,128	....	....	....	806	....	218	....
- Taconite Homestead Credit	....	245,530	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,158,829	2,353,875	1,861,180	1,397,660	1,696,085	1,997,800	2,802,496	4,034,817
- Welfare	966,802	8,128,551	14,857,306	1,037,697	2,972,240	....	1,495,571	3,488,790
- Other	80,387	1,082,966	3,149,296	72,345	273,663	23,062	156,216	146,348
Local Units Grants	2,002	39,742	2,729,862	....	10,000	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,939,871	14,058,128	31,462,375	3,417,633	6,561,420	2,905,587	5,594,132	9,307,304
CHARGES FOR SERVICES	228,968	1,070,132	2,627,926	480,088	1,035,669	212,441	575,032	837,088
INTEREST EARNINGS	257,435	654,820	3,810,530	313,055	496,963	506,582	320,195	618,043
ALL OTHER REVENUES	236,960	1,662,808	2,949,766	52,259	461,649	98,417	188,324	552,696
TOTAL REVENUES	5,969,956	22,755,435	62,522,771	6,833,006	11,985,628	7,233,002	9,068,044	16,346,017
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	1,700,000	2,504,969	....	....	....
- OTHER LONG-TERM DEBT	160,000	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	255,000	1,019,114	2,898,696	758,076	....	280,928	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,384,956	23,774,549	65,421,467	9,291,082	14,490,597	7,513,930	9,068,044	16,346,017

TABLE 3 CLASSIFICATION OF COUNTY EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1984								
GOVERNMENTAL FUNDS	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	818,460	3,083,000	9,785,452	831,689	1,421,690	1,028,871	1,021,074	1,975,767
PUBLIC SAFETY - Sheriff	246,951	1,368,519	3,303,969	530,075	324,999	275,022	330,599	661,037
- Corrections	85,753	492,923	....	32,596	315,274	88,038	202,101	294,047
- Other	15,316	168,061	107,869	24,764	59,336	15,455	14,279	29,400
TOTAL PUBLIC SAFETY	348,020	2,029,503	3,411,838	587,435	699,609	378,515	546,979	984,484
HIGHWAYS								
Administration	122,166	157,207	717,951	97,574	117,177	168,241	379,866	177,579
Operation and Maintenance	2,138,254	4,497,589	2,289,079	986,087	3,360,417	1,029,404	1,635,088	1,778,158
TOTAL HIGHWAYS	2,260,420	4,654,796	3,007,030	1,083,661	3,477,594	1,197,645	2,014,954	1,955,737
SANITATION	219,012	38,687	....	8,540	....	....	....	7,487
HEALTH	69,679	676,942	2,220,812	150,044	768,304	....	333,308	369,763
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	8,815	....	271,003	43,404	135,908	....	76,094	202,343
General Assistance	189,866	....	1,281,378	113,503	284,869	....	282,571	417,651
Aid to Families with Dependent Children	559,912	....	9,198,916	676,151	1,365,663	....	846,199	2,122,405
Medical Assistance (County Share)	320,317	....	1,671,426	241,457	499,832	....	416,774	494,524
Social Services	764,220	....	11,883,997	581,841	1,295,419	....	587,967	2,343,691
Other Welfare Costs	99,189	11,323,930	3,995,853	63,026	882,441	845,350	139,462	412,384
TOTAL WELFARE	1,942,319	11,323,930	28,302,573	1,719,382	4,464,132	845,350	2,289,067	5,992,998
LIBRARIES	....	88,961	2,201,372	....	59,275	103,605	....	61,701
RECREATION AND PARKS	109,165	79,849	1,913,424	17,381	97,313	56,147	44,428	38,335
CONSERVATION OF NATURAL RESOURCES	327,861	305,929	253,189	164,674	135,212	913,937	155,309	1,035,806
ECONOMIC DEVELOPMENT	28,253	238,757	3,213,674	836	3,745	66,417	6,422	....
MISCELLANEOUS EXPENDITURES	296,726	322,311	800,187	244,897	533,699	147,440	112,598	173,915
INTEREST AND FISCAL CHARGES	....	90,884	....	165,137	77,455	100,761	13,041	188,508
TOTAL CURRENT EXPENDITURES	6,419,915	22,933,549	55,109,551	4,973,676	11,738,028	4,838,688	6,537,180	12,784,501
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	1,864,482	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....	....	....
HIGHWAYS	....	....	4,745,585	1,509,218	....	1,956,450	2,278,064	3,327,342
RECREATION AND PARKS	....	....	308,980	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	19,065	....	....	....	....	....
TOTAL CAPITAL OUTLAY	....	....	6,938,112	1,509,218	....	1,956,450	2,278,064	3,327,342
TOTAL EXPENDITURES	6,419,915	22,933,549	62,047,663	6,482,894	11,738,028	6,795,138	8,815,244	16,111,843
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	295,000	....	1,700,000	60,000	75,000	15,000	355,000
- OTHER LONG-TERM DEBT	....	....	....	....	27,071	....	32,556	3,103
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	255,000	1,019,114	2,898,696	758,076	....	280,928	....	....
- ENTERPRISE FUNDS	....	....	....	42,189	....	149,045	....	....
TOTAL EXPENDITURES AND OTHER USES	6,674,915	24,247,663	64,946,359	8,983,159	11,825,099	7,300,111	8,862,800	16,469,946

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	GODDUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
POPULATION (1984 Estimate)	39,674	7,282	947,786	19,067	15,424	25,618	44,573	13,569
TOTAL ASSESSED VALUATION	394,225,730	71,646,467	8,103,865,940	79,618,730	91,762,884	84,615,108	308,512,275	220,389,782
1983 TAX LEVY (Payable in 1984)	6,518,095	1,253,646	203,571,077	2,469,688	2,372,070	4,153,138	11,683,692	2,785,689
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	5,550,411	1,091,949	163,759,188	1,745,892	2,053,127	2,789,387	10,037,923	2,446,198
SPECIAL ASSESSMENTS	....	48,317	....	....	....	6,100	....	160,267
LICENSES AND PERMITS	39,803	692	1,664,190	13,466	38,141	63,073	34,216	5,090
FINES AND FORFEITS	97,864	30,422	1,244,621	50,299	54,819	171,242	187,657	48,722
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	467,112	144,403	8,659,379	217,984	340,556	308,826	945,951	271,846
- All Other	37,538	14,626	2,979,556	40,891	526,945	28,551	1,111,208	....
State Grants - Local Government Aid	323,164	65,809	....	143,702	76,093	116,136	291,765	117,601
- Homestead Credit	1,099,216	204,553	33,985,924	742,347	397,555	1,391,908	912,088	334,613
- Mobile Home Homestead Credit	9,740	858	30,126	....	3,594	4,141	7,628	930
- Attached Machinery Aid	9,882	....	190,370	....	....	....	409,373	....
- Wetlands Credit	462	9,698	....	....	31	5,062	....	920
- Reduced Assessment Credit	4,443	....	233,121	....	....	....	....	....
- Native Prairie Credit	....	168	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	1,725,792	....
- Taconite Relief and Aids	....	....	....	....	....	....	783,691	....
- Highways	1,852,911	794,559	7,497,328	1,443,344	865,901	1,429,543	3,194,279	1,895,417
- Welfare	3,167,072	441,276	138,113,779	1,096,331	3,040,097	2,429,430	8,200,634	1,065,474
- Other	481,166	13,809	5,284,222	105,817	152,377	66,548	708,152	49,051
Local Units Grants	....	....	1,864,893	....	67,061	....	450,324	....
TOTAL INTERGOVERNMENTAL REVENUES	7,452,706	1,693,458	198,852,144	3,790,416	5,478,998	5,783,846	18,740,885	3,766,455
CHARGES FOR SERVICES	976,229	316,465	18,962,501	393,884	289,748	394,789	1,228,501	191,146
INTEREST EARNINGS	726,132	133,492	20,200,688	271,706	414,816	295,283	1,353,041	380,799
ALL OTHER REVENUES	288,169	122,540	16,183,735	315,592	448,409	387,456	1,308,622	92,326
TOTAL REVENUES	15,131,314	3,437,335	420,857,067	6,581,255	8,778,058	9,891,176	32,885,245	7,091,003
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	134,500,000	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	2,618,431	....	59,932	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	25,033	7,003,503	172,750	343,023	205,142	1,536,703	277,922
- ENTERPRISE FUNDS	....	....	202,886	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	15,131,314	3,462,368	565,191,887	6,754,005	9,181,013	10,096,318	34,421,948	7,368,925

TABLE 3 CLASSIFICATION OF COUNTY EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1984								
GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	2,119,386	517,546	36,937,438	1,195,931	1,145,846	1,219,662	3,529,657	905,860
PUBLIC SAFETY - Sheriff	991,351	163,573	15,790,827	264,374	408,783	534,715	1,165,467	282,120
- Corrections	169,116	31,396	16,216,352	136,681	121,885	454,341	563,908	79,173
- Other	39,286	4,714	36,664,736	26,804	103,424	33,247	200,708	33,275
TOTAL PUBLIC SAFETY	1,199,753	199,683	68,671,915	427,859	634,092	1,022,303	1,930,083	394,568
HIGHWAYS								
Administration	132,699	112,716	3,588,360	99,948	116,963	141,666	571,265	138,621
Operation and Maintenance	1,051,064	1,311,300	15,086,109	776,681	1,522,087	915,944	5,564,045	1,293,732
TOTAL HIGHWAYS	1,183,763	1,424,016	18,674,469	876,629	1,639,050	1,057,610	6,135,310	1,432,353
SANITATION	....	....	....	113,219	84,319	19,391	1,208,339	....
HEALTH	997,677	176,444	9,396,526	171,346	130,620	345,305	1,191,916	74,883
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	62,371	20,353	6,049,221	51,460	25,036	77,277	....	35,292
General Assistance	344,949	87,825	25,587,813	149,724	262,880	296,178	....	131,113
Aid to Families with Dependent Children	1,803,537	254,694	77,007,313	735,010	1,598,045	1,702,852	....	667,600
Medical Assistance (County Share)	776,078	113,889	11,386,362	299,182	308,061	322,280	....	202,878
Social Services	1,690,185	272,182	63,924,950	507,270	710,510	1,619,334	3,754,120	576,850
Other Welfare Costs	219,359	....	51,349,836	123,480	1,014,802	....	9,399,811	88,204
TOTAL WELFARE	4,896,479	748,943	235,305,495	1,866,126	3,919,334	4,017,921	13,153,931	1,701,937
LIBRARIES	89,687	....	12,228,046	....	....	60,417	....	65,341
RECREATION AND PARKS	66,635	23,005	....	20,804	76,632	6,750	344,943	91,055
CONSERVATION OF NATURAL RESOURCES	124,417	108,217	....	115,645	387,354	144,189	866,290	242,770
ECONOMIC DEVELOPMENT	....	....	....	10,511	380,464	47,598	35,883	1,185
MISCELLANEOUS EXPENDITURES	....	186,160	1,115,005	55,747	108,427	82,860	718,540	39,558
INTEREST AND FISCAL CHARGES	27,553	21,126	2,847,063	....	3,982	459,361	21,672	9,386
TOTAL CURRENT EXPENDITURES	10,705,350	3,405,140	385,175,957	4,853,817	8,510,120	8,483,367	29,136,564	4,959,096
CAPITAL OUTLAY								
GENERAL GOVERNMENT	95,044	....	3,223,086	....	....	11,819	1,308,316	....
PUBLIC SAFETY	122,755	....	4,193,489	....	....	1,350,589	46,501	....
HIGHWAYS	3,116,257	....	11,416,412	1,015,980	....	1,595,601	3,172,880	1,541,965
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	7,633	....	6,979,942	....	....	....	6,719	343
TOTAL CAPITAL OUTLAY	3,341,689	....	25,812,929	1,015,980	....	2,958,009	4,534,416	1,542,308
TOTAL EXPENDITURES	14,047,039	3,405,140	410,988,886	5,869,797	8,510,120	11,441,376	33,670,980	6,501,404
OTHER USES								
DEBT REDEMPTION - BONDS PAID	50,000	48,000	3,725,000	....	....	120,000	135,000	5,000
- OTHER LONG-TERM DEBT	....	....	3,250,000	11,715	14,525	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	25,033	7,003,503	172,750	343,023	205,142	1,536,703	277,922
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	14,097,039	3,478,173	424,957,389	6,054,262	8,867,668	11,766,518	35,342,683	6,784,326

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	KANABEC	KANDIYOH	KITTS	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
POPULATION (1984 Estimate)	12,403	39,708	6,846	16,867	10,409	11,913	3,901	23,471
TOTAL ASSESSED VALUATION	47,743,579	254,989,082	83,440,455	62,967,749	112,544,060	43,620,462	20,565,048	130,444,497
1983 TAX LEVY (Payable in 1984)	2,324,300	5,770,918	1,536,258	2,537,340	1,474,715	2,257,350	894,133	4,056,896
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,652,663	4,615,891	1,408,251	3,215,379	1,234,263	1,523,792	1,054,474	3,235,034
SPECIAL ASSESSMENTS	365,397	1,229,606	36,617	10,476	326,721	....	25,499	259,283
LICENSES AND PERMITS	16,908	26,171	208	8,751	640	12,576	21,650	36,733
FINES AND FORFEITS	92,766	114,067	11,033	71,911	32,679	39,229	28,367	62,760
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	194,286	512,126	133,594	321,812	163,068	100,730	104,411	365,846
- All Other	45,500	6,148,618	87,650	1,345	29,634	176,319	243,316	8,373
State Grants - Local Government Aid	113,708	281,104	56,714	158,894	95,792	112,163	70,211	171,931
- Homestead Credit	658,537	1,146,583	154,271	553,259	241,581	306,724	196,720	904,332
- Mobile Home Homestead Credit	11,453	9,453	....	11,968	738	1,324	2,952	5,313
- Attached Machinery Aid	....	....	....	487,627	....	....	....	....
- Wetlands Credit	....	9,185	333	....	3,489	....	....	70
- Reduced Assessment Credit	....	2,550	....	....	....	....	....	....
- Native Prairie Credit	....	2,640	194	....	1,594	....	....	....
- Taconite Homestead Credit	....	....	....	4,171	....	1,242,489	....	....
- Taconite Relief and Aids	....	....	....	....	....	1,461,995	....	....
- Highways	948,875	2,120,798	2,077,214	1,771,123	1,353,860	1,164,717	1,130,443	1,387,155
- Welfare	1,445,168	4,160,567	454,157	2,826,523	412,595	1,573,486	357,932	1,739,363
- Other	87,831	415,863	17,533	280,126	13,389	731,918	293,046	174,861
Local Units Grants	18,750	6,099	....	647	....	39,439	....	....
TOTAL INTERGOVERNMENTAL REVENUES	3,524,108	14,815,586	2,982,396	6,417,493	2,315,740	6,911,304	2,399,202	4,778,253
CHARGES FOR SERVICES	95,001	1,841,400	269,128	385,413	138,372	372,421	132,165	415,708
INTEREST EARNINGS	228,997	927,145	379,483	824,245	262,031	5,239	201,218	387,141
ALL OTHER REVENUES	225,484	539,156	102,821	718,874	101,829	816,790	54,723	400,153
TOTAL REVENUES	6,201,324	24,109,022	5,189,937	11,652,544	4,412,275	9,681,351	3,997,298	9,575,065
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	2,780,000	1,223,855	....	195,000	....	....	....
- OTHER LONG-TERM DEBT	....	18,430	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	280,547	840,000	....	178,734	180,234	278,058	....	424,460
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,481,871	27,747,452	6,413,792	11,831,278	4,787,509	9,959,409	3,997,298	9,999,523

TABLE 3 CLASSIFICATION OF COUNTY EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1984								
GOVERNMENTAL FUNDS	KANABEC	KANDIYOHI	KITTSON	KOOCHECHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	861,042	1,670,846	687,836	1,243,080	512,596	1,019,769	612,207	1,341,662
PUBLIC SAFETY - Sheriff	485,328	571,776	180,274	574,929	177,745	485,242	204,109	500,460
- Corrections	....	550,522	33,168	159,420	15,090	97,629	382,082	304,783
- Other	8,177	146,194	10,648	50,959	33,104	130,472	32,408	14,623
TOTAL PUBLIC SAFETY	493,505	1,268,492	224,090	785,308	225,939	713,343	618,599	819,866
HIGHWAYS								
Administration	79,582	278,734	84,230	278,110	62,922	113,064	105,362	148,684
Operation and Maintenance	865,543	2,655,153	3,794,859	2,705,199	1,150,070	2,829,056	1,716,935	1,621,791
TOTAL HIGHWAYS	945,125	2,933,887	3,879,089	2,983,309	1,212,992	2,942,120	1,822,317	1,770,475
SANITATION	5,000	129,072	21,704	162,776	....	192,653	21,107	....
HEALTH	....	370,353	111,594	294,026	34,497	239,428	7,160	267,616
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	29,022	127,852	22,614	....	8,795	157,296	5,659	48,174
General Assistance	166,816	769,879	33,687	....	41,114	381,539	43,618	219,450
Aid to Families with Dependent Children	924,086	2,512,423	178,183	....	199,873	986,549	166,936	1,122,955
Medical Assistance (County Share)	191,047	645,909	168,162	....	161,192	186,190	108,175	366,246
Social Services	534,028	2,246,157	230,584	1,372,003	384,615	796,262	168,785	968,884
Other Welfare Costs	393,650	146,927	141,166	3,002,731	34,663	149,432	65,525	165,940
TOTAL WELFARE	2,238,649	6,449,147	774,396	4,374,734	830,252	2,657,268	578,698	2,891,649
LIBRARIES	43,062	88,412	23,886	26,700	....	....	....	135,367
RECREATION AND PARKS	13,576	139,277	26,250	....	7,616	307,116	60,076	78,707
CONSERVATION OF NATURAL RESOURCES	99,764	589,554	123,535	468,518	443,547	46,679	81,824	338,364
ECONOMIC DEVELOPMENT	47,661	60,493	971	....	1,619	61,246	9,108	12,900
MISCELLANEOUS EXPENDITURES	52,807	63,539	57,246	321,508	84,291	1,531,786	39,376	....
INTEREST AND FISCAL CHARGES	100,277	414,030	60,193	117,123	53,950	18,462	24,876	137,871
TOTAL CURRENT EXPENDITURES	4,900,468	14,177,102	5,990,790	10,777,082	3,407,299	9,729,870	3,915,348	7,794,477
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	72,716	....	....	....	52,669	....	....
PUBLIC SAFETY	280,312	5,630	....	....	....	63,410	....	....
HIGHWAYS	623,475	2,580,052	....	....	938,293	253,455	....	1,074,961
RECREATION AND PARKS	....	....	....	....	....	85,580	....	....
ALL OTHER CAPITAL OUTLAY	....	7,577,954	....	....	....	332,199	....	....
TOTAL CAPITAL OUTLAY	903,787	10,237,352	....	....	938,293	787,313	....	1,074,961
TOTAL EXPENDITURES	5,804,255	24,414,454	5,990,790	10,777,082	4,345,592	10,517,183	3,915,348	8,869,438
OTHER USES								
DEBT REDEMPTION - BONDS PAID	25,000	529,100	....	232,000	129,000	75,000	118,905	221,000
- OTHER LONG-TERM DEBT	....	31,963	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	280,547	840,000	....	178,734	180,234	278,058	....	424,460
- ENTERPRISE FUNDS	....	....	....	....	....	....	17,500	....
TOTAL EXPENDITURES AND OTHER USES	6,109,802	25,815,517	5,990,790	11,187,816	4,654,826	10,870,241	4,051,753	9,514,898

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	LINCOLN	LYON	MAHNDOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION (1984 Estimate)	7,951	26,054	5,614	12,775	24,598	30,233	21,065	18,507
TOTAL ASSESSED VALUATION	72,602,675	191,096,640	30,746,800	127,350,206	295,371,148	185,016,376	153,307,372	78,248,102
1983 TAX LEVY (Payable in 1984)	1,627,023	3,560,617	1,157,002	1,987,427	3,894,208	4,878,781	2,747,381	3,451,017
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,335,714	2,974,087	946,108	1,552,746	3,709,999	3,721,414	2,193,627	2,503,607
SPECIAL ASSESSMENTS	988,648	599,518	3,872	356,335	....	101,386	13,137	12,914
LICENSES AND PERMITS	1,334	4,264	4,419	12,474	1,418	5,811	529	40,257
FINES AND FORFEITS	28,694	89,409	25,790	35,904	107,988	142,281	144,669	169,883
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	160,821	297,326	110,296	272,548	301,340	364,791	297,121	412,478
- All Other	9,000	21,882	26,516	142,363	798	49,422	41,317	96,536
State Grants - Local Government Aid	78,257	191,460	59,940	95,512	171,219	193,047	184,084	153,755
- Homestead Credit	286,650	598,998	209,972	284,810	494,275	1,118,773	562,927	901,427
- Mobile Home Homestead Credit	577	3,104	2,123	....	....	8,894	4,550	8,801
- Attached Machinery Aid	....	....	....	....	....	....	....	....
- Wetlands Credit	3,545	3,248	....	4,371	4,429	517	843	281
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	2,550	1,220	332	....	97	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,112,651	1,783,285	1,150,878	2,907,083	1,719,315	1,383,069	1,112,882	1,276,713
- Welfare	....	....	1,129,423	707,381	....	1,701,839	1,561,648	2,486,099
- Other	56,128	37,637	49,084	36,968	45,528	145,719	79,844	222,702
Local Units Grants	....	25,349	800	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,712,913	2,963,509	2,742,364	4,451,036	2,740,946	4,966,071	3,845,216	5,558,792
CHARGES FOR SERVICES	129,840	287,467	176,853	394,182	271,370	655,458	566,907	526,794
INTEREST EARNINGS	174,458	497,777	102,274	493,392	539,294	790,093	273,818	493,504
ALL OTHER REVENUES	40,172	502,010	83,135	191,590	58,779	492,835	180,671	325,708
TOTAL REVENUES	4,411,773	7,918,041	4,084,815	7,487,659	7,429,794	10,875,349	7,218,574	9,631,459
OTHER SOURCES								
BORROWING - BONDS ISSUED	1,440,000	375,000	....	1,980,186	....	370,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	7,791	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	155,834	721,860	2,080	....	207,616	101,467	701,906	290,182
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,007,607	9,014,901	4,086,895	9,467,845	7,637,410	11,354,607	7,920,482	9,921,641

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	LINCOLN	LYON	MAHONEN	MARSHALL	MARTIN	MCLEOD	WEEKER	MILLE LACS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	590,238	1,384,279	525,446	827,680	1,247,557	1,756,703	773,113	1,331,443
PUBLIC SAFETY - Sheriff	208,994	275,207	196,776	320,559	577,265	521,321	457,390	559,391
- Corrections	27,224	247,540	36,575	39,493	66,141	264,379	....	243,215
- Other	9,116	25,010	7,597	65,711	28,196	90,308	33,978	82,162
TOTAL PUBLIC SAFETY	245,334	547,757	240,948	425,763	671,602	876,008	491,368	884,768
HIGHWAYS								
Administration	67,426	148,018	60,470	128,102	96,085	203,045	85,206	158,282
Operation and Maintenance	725,117	2,668,435	1,475,502	4,534,927	1,668,457	1,054,919	1,921,813	1,190,228
TOTAL HIGHWAYS	792,543	2,816,453	1,535,972	4,663,029	1,764,542	1,257,964	2,007,019	1,348,510
SANITATION	....	....	....	....	45,420	....	15,833	....
HEALTH	....	....	11,107	16,112	....	253,901	225,383	362,215
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	....	....	20,425	41,831	....	103,716	64,619	43,846
General Assistance	....	....	249,592	117,676	....	291,777	154,851	248,624
Aid to Families with Dependent Children	....	....	735,054	298,389	....	963,349	1,103,299	1,780,376
Medical Assistance (County Share)	....	....	115,637	294,499	....	436,622	374,888	342,859
Social Services	....	....	357,977	427,319	....	1,293,947	648,272	1,341,248
Other Welfare Costs	365,813	970,582	5,050	48,726	959,415	128,395	121,217	39,616
TOTAL WELFARE	365,813	970,582	1,503,735	1,228,440	959,415	3,217,806	2,467,146	3,796,569
LIBRARIES	....	103,667	3,000	31,278	253,090	70,092	52,590	45,050
RECREATION AND PARKS	93,256	207,827	15,832	42,390	25,042	178,765	38,249	....
CONSERVATION OF NATURAL RESOURCES	686,087	510,491	71,303	468,598	478,408	432,102	172,198	93,423
ECONOMIC DEVELOPMENT	249	....	450	87,117	....	1,750	....	11,000
MISCELLANEOUS EXPENDITURES	101,883	435,817	66,359	71,027	314,372	....	368,871	9,593
INTEREST AND FISCAL CHARGES	174,547	32,965	8,375	135,169	123,352	264,369	65,471	....
TOTAL CURRENT EXPENDITURES	3,049,950	7,009,838	3,982,527	7,996,603	5,882,800	8,309,460	6,677,241	7,882,571
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	301,016	....	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	1,225	....	....
HIGHWAYS	854,494	....	....	....	1,718,937	1,521,709	856,502	1,108,947
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	5,608	....	....	....
TOTAL CAPITAL OUTLAY	854,494	301,016	....	....	1,724,545	1,522,934	856,502	1,108,947
TOTAL EXPENDITURES	3,904,444	7,310,854	3,982,527	7,996,603	7,607,345	9,832,394	7,533,743	8,991,518
OTHER USES								
DEBT REDEMPTION - BONDS PAID	95,000	50,000	4,500	242,520	165,000	505,000	85,000	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	18,359	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	155,834	721,860	2,080	....	207,616	101,467	701,908	290,182
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,155,278	8,082,714	3,989,107	8,239,123	7,979,961	10,457,220	8,320,651	9,281,700

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
POPULATION (1984 Estimate)	30,019	39,624	11,386	28,064	21,908	9,472	96,816	55,132
TOTAL ASSESSED VALUATION	125,539,509	275,816,800	145,960,533	179,991,353	194,917,242	94,983,867	527,642,738	272,960,301
1983 TAX LEVY (Payable in 1984)	4,357,584	6,657,714	1,755,892	3,524,556	3,236,703	2,014,372	14,013,770	6,037,248
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	3,082,553	5,349,422	1,557,399	2,791,922	2,742,727	1,736,755	10,978,300	4,792,583
SPECIAL ASSESSMENTS	....	11,124	160,276	456,813	60,231	335,343	....	10,445
LICENSES AND PERMITS	39,244	11,296	5,227	6,034	89,715	142	235,388	55,082
FINES AND FORFEITS	128,996	113,670	53,073	192,536	138,527	34,875	319,539	219,354
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	558,214	455,780	216,303	315,463	380,255	200,984	673,343	620,614
- All Other	25,007	14,242	9,448	18,488	11,107	....	343,347	63,503
State Grants - Local Government Aid	246,707	291,224	107,648	165,137	191,200	91,553	601,779	336,761
- Homestead Credit	1,196,044	1,305,805	266,022	690,523	478,889	278,720	3,008,832	1,348,072
- Mobile Home Homestead Credit	8,788	5,888	509	7,571	2,026	1,379	....	10,572
- Attached Machinery Aid	....	49,748	....	....	....	....	....	....
- Wetlands Credit	289	847	1,019	2,277	888	229	....	5,888
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	....	....	2,625	148	....	99	....	79
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,998,320	2,450,273	1,327,034	1,436,331	1,923,331	2,228,994	2,153,194	3,299,848
- Welfare	4,757,085	4,014,943	....	1,622,381	1,660,635	591,368	8,686,958	6,267,016
- Other	129,090	168,534	55,557	90,561	357,981	40,912	1,394,322	68,736
Local Units Grants	....	....	....	9,047	43,890	....	53,285	159,509
TOTAL INTERGOVERNMENTAL REVENUES	8,933,086	8,812,862	1,986,165	4,406,286	5,050,202	3,438,119	16,948,825	12,226,645
CHARGES FOR SERVICES	732,184	1,151,972	186,475	431,642	406,950	206,545	3,302,739	589,676
INTEREST EARNINGS	472,854	1,079,873	179,995	330,620	394,129	296,616	1,328,162	758,140
ALL OTHER REVENUES	510,494	696,014	48,441	411,193	288,956	47,870	951,153	906,532
TOTAL REVENUES	13,899,411	17,226,233	4,177,051	9,027,046	9,171,437	6,096,265	34,258,126	19,558,457
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	1,055,000	....	3,410,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	695,485	645,311	262,704	571,140	486,008	2,500	640,000	300,558
- ENTERPRISE FUNDS	....	....	....	....	....	....	87,563	....
TOTAL REVENUES AND OTHER SOURCES	14,594,896	17,871,544	4,439,755	9,598,186	9,657,445	7,153,765	34,985,689	23,269,015

TABLE 3 CLASSIFICATION OF COUNTY EXPENDITURES FOR THE YEAR ENDED DECEMBER 31, 1984								
GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	DLINSTED	OTTER TAIL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,664,408	2,257,181	631,325	1,324,122	1,320,595	735,120	6,027,574	2,552,535
PUBLIC SAFETY - Sheriff	413,757	797,364	216,365	385,281	278,027	152,450	1,698,645	1,057,287
- Corrections	182,836	373,553	20,157	122,692	407,876	59,862	1,414,768	158,652
- Other	48,478	37,018	27,736	42,887	27,637	51,861	134,102	149,060
TOTAL PUBLIC SAFETY	645,071	1,207,935	264,258	550,860	713,540	264,173	3,247,515	1,364,999
HIGHWAYS								
Administration	367,676	645,758	106,628	538,044	108,286	125,187	605,587	152,246
Operation and Maintenance	1,054,894	1,481,555	1,026,098	979,518	1,116,307	2,965,967	2,181,054	5,045,440
TOTAL HIGHWAYS	1,422,570	2,127,313	1,132,726	1,517,562	1,224,593	3,091,154	2,786,641	5,197,686
SANITATION	....	....	44,204	....	....	7,201	....	128
HEALTH	528,482	483,444	1,000	174,412	391,015	53,318	2,201,768	706,932
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	73,754	106,194	....	47,730	86,265	31,320	163,393	135,607
General Assistance	331,298	564,297	....	245,067	184,185	89,101	1,351,439	865,844
Aid to Families with Dependent Children	2,308,368	2,766,256	....	993,466	921,885	253,229	3,603,360	2,377,701
Medical Assistance (County Share)	597,493	651,135	....	358,986	332,920	194,970	910,942	1,113,253
Social Services	1,338,265	2,865,611	....	939,501	1,136,533	383,845	4,859,173	2,009,801
Other Welfare Costs	1,782,429	364,018	436,853	170,976	134,236	109,533	3,247,332	1,996,421
TOTAL WELFARE	6,431,607	7,317,511	436,853	2,755,726	2,796,024	1,061,998	14,142,839	8,498,627
LIBRARIES	92,478	108,298	31,249	63,777	224,873	54,300	270,751	119,200
RECREATION AND PARKS	9,749	6,414	81,386	66,366	174,023	8,800	584,330	87,698
CONSERVATION OF NATURAL RESOURCES	103,633	199,763	310,819	417,893	141,496	332,485	195,092	259,372
ECONOMIC DEVELOPMENT	117,832	2,020	11,840	48,456	34,155	1,100	87,790	21,188
MISCELLANEOUS EXPENDITURES	70,996	102,976	167,685	442,136	78,639	64,949	85,461	97,986
INTEREST AND FISCAL CHARGES	....	19,069	25,465	202,203	8,294	124,864	114,571	124,073
TOTAL CURRENT EXPENDITURES	11,086,826	13,831,924	3,138,810	7,563,513	7,107,247	5,799,462	29,744,532	19,030,424
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	....	....	....	....	....	....
PUBLIC SAFETY	....	....	....	818,845	....	....	88,262	....
HIGHWAYS	1,934,342	2,418,316	931,712	1,367,250	1,535,258	....	1,772,382	....
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	6,427	....	....	....	....	....
TOTAL CAPITAL OUTLAY	1,934,342	2,418,316	938,139	2,186,095	1,535,258	....	1,860,644	....
TOTAL EXPENDITURES	13,021,168	16,250,240	4,076,949	9,749,608	8,642,505	5,799,462	31,605,176	19,030,424
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	25,000	50,000	290,000	125,000	235,000	150,000	40,000
- OTHER LONG-TERM DEBT	....	1,084	....	....	....	19,740	82,181	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	695,485	645,311	262,704	571,140	486,008	2,500	640,000	300,558
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	13,716,653	16,921,635	4,389,653	10,610,748	9,253,513	6,056,702	32,477,357	19,370,982

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
POPULATION (1984 Estimate)	14,041	20,742	11,400	34,520	11,957	456,022	5,239	18,853
TOTAL ASSESSED VALUATION	75,563,836	93,301,472	83,529,274	254,270,786	85,831,752	3,262,000,016	39,812,761	238,893,378
1983 TAX LEVY (Payable in 1984)	1,888,793	4,009,577	2,392,167	5,464,806	1,723,491	83,615,445	1,124,760	3,515,584
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,425,305	3,088,581	1,948,444	4,617,987	1,435,932	72,413,988	927,170	2,947,711
SPECIAL ASSESSMENTS	208,163	....	427	746,928	51,026	....	96,872	316,994
LICENSES AND PERMITS	1,400	12,261	170	3,692	5,258	134,411	2,245	2,741
FINES AND FORFEITS	49,637	107,448	53,159	149,790	72,000	2,511,949	10,216	51,940
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	166,746	495,250	258,676	572,674	264,383	4,266,891	112,531	371,961
- All Other	5,358	575,222	6,872	19,569	15,139	1,021,947	4,829	2,868
State Grants - Local Government Aid	106,076	166,033	105,627	219,369	101,794	....	52,538	155,512
- Homestead Credit	406,562	893,928	419,177	799,918	343,939	16,591,154	175,939	456,163
- Mobile Home Homestead Credit	5,380	10,230	1,254	8,845	1,862	....	1,250	1,464
- Attached Machinery Aid	....	....	....	65,167	....	267,412	....	....
- Wetlands Credit	8,261	....	163	7,546	1,280	....	....	104
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	77	....	1,195	191	1,421	....	499	593
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,247,034	2,622,288	1,207,659	4,265,546	1,092,291	3,291,203	898,959	1,463,913
- Welfare	1,388,220	3,375,352	902,649	4,499,531	923,311	80,011,171	356,348	2,023,514
- Other	42,646	63,988	25,810	207,872	68,799	5,392,330	33,306	30,089
Local Units Grants	....	....	....	40,878	....	4,446,043	....	178,874
TOTAL INTERGOVERNMENTAL REVENUES	3,380,123	8,202,513	2,929,082	10,715,476	2,828,149	115,288,151	1,636,219	4,685,055
CHARGES FOR SERVICES	232,729	847,583	216,719	411,511	274,533	14,475,956	216,691	333,128
INTEREST EARNINGS	290,537	521,814	394,193	989,587	262,369	7,452,853	297,931	492,326
ALL OTHER REVENUES	97,941	601,805	108,527	703,114	154,131	12,221,972	172,150	294,464
TOTAL REVENUES	5,685,835	13,382,005	5,650,721	18,338,085	5,083,398	224,499,280	3,359,494	9,124,359
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	1,255,331	....	....	....	....	....	290,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	500,000	138,141	271,203	374,331	5,546,245	....	354,283
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,685,835	15,137,336	5,788,862	18,609,288	5,457,729	230,045,525	3,359,494	9,768,642

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	788,337	1,242,729	714,545	1,847,302	885,765	26,372,951	379,969	1,351,223
PUBLIC SAFETY - Sheriff	214,730	780,828	219,710	580,548	213,167	8,846,628	231,287	439,086
- Corrections	101,112	277,179	65,705	373,425	49,184	16,061,853	26,878	41,747
- Other	2,064	90,051	78,575	133,750	16,335	664,870	102,354	27,866
TOTAL PUBLIC SAFETY	317,906	1,148,058	363,990	1,087,723	278,686	25,573,351	360,519	508,699
HIGHWAYS								
Administration	87,039	171,466	62,794	179,834	97,446	2,008,293	143,957	100,199
Operation and Maintenance	1,475,025	3,769,447	666,044	7,092,680	660,300	5,655,444	525,259	2,650,539
TOTAL HIGHWAYS	1,562,064	3,940,913	728,838	7,272,514	757,746	7,663,737	669,216	2,750,738
SANITATION	....	....	69,884	23,773	....	....	36,508	....
HEALTH	....	300,709	14,448	22,467	155,510	10,772,520	....	....
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	90,675	108,993	22,063	182,342	62,082	2,593,441	17,647	89,199
General Assistance	112,605	487,317	82,438	492,483	91,481	13,709,708	13,280	134,982
Aid to Families with Dependent Children	839,626	2,377,514	537,470	2,821,386	569,062	51,141,249	166,328	758,786
Medical Assistance (County Share)	212,108	498,750	244,882	842,686	204,945	10,981,995	157,619	340,237
Social Services	379,388	1,512,235	436,909	1,821,220	495,565	29,459,381	115,188	884,613
Other Welfare Costs	353,876	287,632	63,508	285,623	63,050	16,646,002	100,224	953,763
TOTAL WELFARE	1,988,278	5,272,441	1,387,270	6,445,740	1,486,185	124,931,776	570,295	3,165,580
LIBRARIES								
RECREATION AND PARKS	51,535	9,439	66,002	63,067	26,654	2,644,791	19,586	40,748
CONSERVATION OF NATURAL RESOURCES	332,201	89,269	87,633	1,105,773	218,218	238,799	136,471	370,342
ECONOMIC DEVELOPMENT	17,023	492,746	6,500	89,667	22,906	2,512,642	20,337	1,000
MISCELLANEOUS EXPENDITURES	46,821	9,959	237,857	124,701	107,818	....	50,813	....
INTEREST AND FISCAL CHARGES	115,153	126,601	188,745	231,474	....	1,358,006	132,815	87,829
TOTAL CURRENT EXPENDITURES	5,219,318	12,705,293	3,865,712	18,482,201	3,939,488	206,813,336	2,378,520	8,363,889
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	44,604	....	33,439	502,216	....	3,180
PUBLIC SAFETY	....	3,514	4,126	....	....	474,152	....	1,110
HIGHWAYS	....	....	919,420	....	1,019,148	2,767,988	1,278,459	....
RECREATION AND PARKS	....	....	....	....	6,608	3,805,302	....	....
ALL OTHER CAPITAL OUTLAY	17,255	....	1,400,457	....	7,500	2,104,050	....	4,477
TOTAL CAPITAL OUTLAY	17,255	3,514	2,368,607	....	1,066,695	9,653,708	1,278,459	8,767
TOTAL EXPENDITURES	5,236,573	12,708,807	6,234,319	18,482,201	5,006,183	216,467,044	3,656,979	8,372,636
OTHER USES								
DEBT REDEMPTION - BONDS PAID	180,000	1,285,000	100,000	220,000	....	3,150,000	240,000	165,000
- OTHER LONG-TERM DEBT	19,088	....	....	24,199	....	70,000	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	500,000	138,141	271,203	374,331	5,546,245	....	354,283
- ENTERPRISE FUNDS	....	....	343,541	62,169	....	21,240	....	....
TOTAL EXPENDITURES AND OTHER USES	5,435,661	14,493,807	6,816,001	19,059,772	5,380,514	225,254,529	3,896,979	8,891,939

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	RENNILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1984 Estimate)	19,620	47,247	10,738	13,324	49,671	33,603	15,655	212,214
TOTAL ASSESSED VALUATION	275,362,436	212,430,001	108,417,141	82,658,151	293,674,696	227,452,588	159,559,523	824,459,934
1983 TAX LEVY (Payable in 1984)	3,296,372	6,210,399	2,098,867	1,326,197	8,678,014	4,756,294	2,862,754	42,864,625
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,817,460	4,710,896	1,745,877	1,234,379	7,587,635	4,023,904	2,347,757	31,400,978
SPECIAL ASSESSMENTS	354,314	113,294	4,620	178,772	36,742	10,579	82,457	....
LICENSES AND PERMITS	1,530	44,428	1,136	345	184,116	9,712	4,360	256,940
FINES AND FORFEITS	54,387	224,357	19,501	34,949	224,017	168,481	44,052	522,518
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	332,010	512,976	205,589	199,732	597,171	464,862	274,065	2,864,253
- All Other	13,923	31,525	....	105,797	....	42,665	6,534	900,000
State Grants - Local Government Aid	161,701	252,077	100,682	128,297	163,013	108,908	144,517	....
- Homestead Credit	458,516	1,510,134	248,591	261,873	2,109,176	821,199	488,122	7,603,685
- Mobile Home Homestead Credit	2,426	16,954	565	3,441	....	5,644	2,118	20,604
- Attached Machinery Aid	....	....	....	....	....	....	....	284,098
- Wetlands Credit	....	4,568	....	2,879	13,541	....	935	....
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	....	119	359	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	11,625,763
- Taconite Relief and Aids	....	....	....	....	....	....	....	13,088,488
- Highways	1,338,797	1,296,726	2,428,480	1,560,466	1,090,298	1,381,062	1,686,168	7,229,824
- Welfare	1,360,693	3,254,381	525,906	1,346,201	3,574,813	2,814,055	811,952	37,044,841
- Other	96,928	373,501	12,799	149,920	....	179,495	110,634	3,146,910
Local Units Grants	....	....	4,188	....	39,774	....	7,426	860,724
TOTAL INTERGOVERNMENTAL REVENUES	3,764,994	7,262,218	3,527,159	3,758,606	7,587,786	5,834,803	3,550,531	84,670,190
CHARGES FOR SERVICES	443,080	193,564	198,159	517,319	1,209,735	537,095	297,140	4,572,843
INTEREST EARNINGS	1,000,943	615,691	351,247	258,104	1,451,576	679,168	384,566	4,072,926
ALL OTHER REVENUES	295,057	748,976	254,041	365,990	119,888	553,888	323,362	4,401,849
TOTAL REVENUES	8,731,765	13,913,424	6,101,740	6,348,464	18,401,495	11,817,630	7,034,223	129,898,244
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	....	760,000	....
- OTHER LONG-TERM DEBT	3,966	....	....	31,139	....	....	....	1,427,917
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	103,420	81,884	....	....	527,396	306,698	....	1,881,771
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	8,839,151	13,995,308	6,101,740	6,379,603	18,928,891	12,124,328	7,794,223	133,207,932

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	RENNVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	859,176	2,269,556	521,623	705,868	2,622,162	1,861,178	732,768	10,981,284
PUBLIC SAFETY - Sheriff	239,193	630,987	169,333	269,032	719,614	768,822	304,093	3,242,155
- Corrections	32,362	355,165	28,190	....	1,732,048	518,810	26,474	3,358,018
- Other	13,273	51,518	13,905	15,272	....	59,216	18,375	611,859
TOTAL PUBLIC SAFETY	284,828	1,037,670	211,428	284,304	2,451,662	1,346,848	348,942	7,212,032
HIGHWAYS								
Administration	91,815	161,485	61,111	81,253	255,483	277,245	108,258	3,519,490
Operation and Maintenance	2,162,228	1,130,937	607,093	2,162,682	1,571,686	1,314,308	2,453,619	20,361,586
TOTAL HIGHWAYS	2,254,043	1,292,422	668,204	2,243,935	1,827,169	1,591,553	2,561,877	23,881,076
SANITATION	66,991	....	52,721	....	....	....	....	834,895
HEALTH	278,168	508,099	35,947	97,736	614,008	226,733	280,605	2,173,271
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	69,035	241,720	16,926	88,602	127,204	83,381	82,637	....
General Assistance	197,266	567,638	75,708	65,559	275,152	268,558	101,685	....
Aid to Families with Dependent Children	433,979	1,883,224	278,766	506,574	1,409,524	2,198,080	468,110	....
Medical Assistance (County Share)	526,253	520,146	103,642	286,786	681,098	317,790	213,934	....
Social Services	787,966	2,470,121	457,597	398,098	2,900,070	1,471,076	608,806	30,558,277
Other Welfare Costs	464,725	518,535	41,859	584,327	1,879,207	289,610	35,431	46,779,825
TOTAL WELFARE	2,479,244	6,201,384	974,598	1,929,946	7,272,255	4,628,495	1,510,603	77,438,102
LIBRARIES	....	104,288	....	8,337	358,076	106,650	109,397	180,000
RECREATION AND PARKS	62,222	143,103	119,772	64,564	218,500	42,099	8,187	157,001
CONSERVATION OF NATURAL RESOURCES	510,209	298,063	85,278	665,941	339,311	159,971	539,067	2,673,690
ECONOMIC DEVELOPMENT	1,900	3,750	....	70,895	....	....	7,100	174,309
MISCELLANEOUS EXPENDITURES	247,593	....	270,157	139,602	....	215,044	261,672	3,362,666
INTEREST AND FISCAL CHARGES	271	10,647	15,158	15,786	51,090	....	212,882	....
TOTAL CURRENT EXPENDITURES	7,044,645	11,868,982	2,954,886	6,226,914	15,754,233	10,178,771	6,573,100	129,038,326
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	102,523	....	1,525,014	....	....	2,318,701
PUBLIC SAFETY	....	....	20,506	....	....	....	....	206,005
HIGHWAYS	....	1,372,278	2,222,467	....	1,718,743	1,225,409	....	708,174
RECREATION AND PARKS	....	....	11,405	....	....	....	....	7,828
ALL OTHER CAPITAL OUTLAY	....	....	111,388	....	2,105	....	....	1,593,819
TOTAL CAPITAL OUTLAY	....	1,372,278	2,468,289	....	3,245,862	1,225,409	....	4,834,527
TOTAL EXPENDITURES	7,044,645	13,241,260	5,423,175	6,226,914	19,000,095	11,404,180	6,573,100	133,872,853
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	25,000	....	10,000	90,000	....	1,005,000	....
- OTHER LONG-TERM DEBT	614	....	....	31,349	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	103,420	81,884	....	....	527,396	306,698	....	1,681,771
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	286,465
TOTAL EXPENDITURES AND OTHER USES	7,148,679	13,348,144	5,423,175	6,268,263	19,617,491	11,710,878	7,578,100	136,041,089

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRVERSE	WABASHA	MADENA
POPULATION (1984 Estimate)	114,585	30,527	11,288	12,746	25,973	5,343	19,359	13,935
TOTAL ASSESSED VALUATION	512,768,955	191,002,023	84,002,224	112,946,144	98,920,362	73,278,520	113,683,955	44,854,265
1983 TAX LEVY (Payable in 1984)	11,618,249	3,870,801	1,533,090	2,484,277	3,624,084	1,268,551	2,641,386	2,021,618
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	8,849,492	2,990,368	1,272,157	2,081,710	2,549,857	1,109,365	2,085,127	1,447,315
SPECIAL ASSESSMENTS	54,789	560,299	50,197	595,431	49,176	122,267	....	....
LICENSES AND PERMITS	56,785	8,601	905	3,175	27,959	635	8,960	2,495
FINES AND FORFEITS	424,669	99,502	62,627	74,542	63,660	35,773	72,111	45,183
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	1,032,122	361,501	208,978	264,018	426,698	121,461	234,228	253,541
- All Other	40,342	5,461	56,221	18,379	103,240	5,861	20,604	199,030
State Grants - Local Government Aid	579,405	155,735	88,349	107,477	182,908	57,308	154,058	106,744
- Homestead Credit	2,735,734	854,617	264,873	395,044	1,033,753	150,206	587,848	568,840
- Mobile Home Homestead Credit	25,094	6,218	937	1,537	9,841	768	6,985	6,196
- Attached Machinery Aid	46,227	....	....	....	....	....	....	....
- Wetlands Credit	2,656	....	1,280	3,653	....	....	....	....
- Reduced Assessment Credit	....	....	....	....	....	....	....	....
- Native Prairie Credit	....	....	220	2,809	....	1,231	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	5,007,370	1,215,931	1,042,336	1,329,062	2,212,378	1,194,308	2,004,679	585,622
- Welfare	9,144,622	2,122,636	670,902	1,009,308	4,044,496	327,274	1,435,539	1,855,622
- Other	494,775	234,581	69,428	11,284	427,098	....	75,182	84,868
Local Units Grants	484,843	1,000	....	....	84,292	5,472	....	42,000
TOTAL INTERGOVERNMENTAL REVENUES	19,593,190	4,978,329	2,405,642	3,142,571	8,524,704	1,866,710	4,519,123	3,703,382
CHARGES FOR SERVICES	1,210,694	753,487	503,217	175,501	612,969	117,116	319,264	236,726
INTEREST EARNINGS	1,327,263	684,718	200,461	535,561	431,201	126,308	....	147,178
ALL OTHER REVENUES	1,079,132	28,728	144,528	178,720	271,049	44,100	407,664	211,470
TOTAL REVENUES	32,596,014	10,104,032	4,639,734	6,787,211	12,530,575	3,422,274	7,412,249	5,793,749
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	460,000	....	1,210,000	1,375,150	....	....	....
- OTHER LONG-TERM DEBT	....	119,461	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,265,411	46,722	....	319,365	776,414	....	497,108	152,203
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	33,861,425	10,730,215	4,639,734	8,316,576	14,682,139	3,422,274	7,909,357	5,945,952

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRVERSE	WABASHA	WADENA
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	3,821,728	1,529,883	837,117	691,429	1,059,196	481,207	815,199	800,252
PUBLIC SAFETY - Sheriff	1,595,717	546,932	195,932	289,677	225,899	115,404	513,856	231,969
- Corrections	920,759	242,793	65,814	9,774	550,333	50,000	96,672	138,597
- Other	147,843	12,772	11,610	749	84,650	13,757	47,442	85,138
TOTAL PUBLIC SAFETY	2,664,319	802,497	273,356	300,200	860,882	179,161	657,970	455,704
HIGHWAYS								
Administration	263,459	164,666	120,238	71,469	105,171	89,411	116,377	141,177
Operation and Maintenance	2,872,016	1,172,443	1,663,543	1,091,152	3,582,789	2,006,674	1,013,882	751,077
TOTAL HIGHWAYS	3,135,475	1,337,109	1,783,781	1,162,621	3,687,960	2,096,085	1,130,259	892,254
SANITATION	....	272,526	....	....	....	....	30,007	....
HEALTH	897,031	393,738	363,576	49,533	440,322	23,561	92,596	321,572
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	167,131	177,841	46,649	40,135	144,137	10,488	46,735	70,889
General Assistance	858,523	262,007	74,640	100,248	347,464	27,349	199,218	316,827
Aid to Families with Dependent Children	5,207,056	921,278	319,460	622,463	1,739,878	156,927	673,788	1,286,459
Medical Assistance (County Share)	1,297,713	367,066	186,008	247,065	532,481	99,609	228,410	307,801
Social Services	3,339,946	1,494,819	481,655	559,786	1,091,712	134,979	543,593	583,464
Other Welfare Costs	2,413,983	463,782	....	152,389	1,420,056	179,477	474,432	....
TOTAL WELFARE	13,284,352	3,686,793	1,108,412	1,722,086	5,275,728	608,829	2,166,176	2,565,440
LIBRARIES	288,497	33,430	18,860	....	93,874	....	17,875	14,071
RECREATION AND PARKS	541,257	96,822	12,000	57,193	25,960	34,871	10,700	20,722
CONSERVATION OF NATURAL RESOURCES	562,966	528,080	133,874	547,683	158,208	359,640	109,181	77,381
ECONOMIC DEVELOPMENT	5,408	11,471	82,025	....	1,600	4,072	....	....
MISCELLANEOUS EXPENDITURES	....	119,707	62,702	231,899	225,134	22,566	99,828	399,494
INTEREST AND FISCAL CHARGES	32,690	86,908	6,426	299,081	4,870	....	66,834	49,010
TOTAL CURRENT EXPENDITURES	25,233,723	8,898,964	4,682,129	5,061,725	11,833,734	3,809,992	5,196,625	5,595,900
CAPITAL OUTLAY								
GENERAL GOVERNMENT	574	....	....	....	....	....	13,286	....
PUBLIC SAFETY	1,510,426	....	....	683,208	314,558	....	....	....
HIGHWAYS	6,655,476	1,402,686	....	849,646	....	....	1,173,268	....
RECREATION AND PARKS	89,321	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	1,842	....	....
TOTAL CAPITAL OUTLAY	8,255,797	1,402,686	....	1,532,854	314,558	1,842	1,186,554	....
TOTAL EXPENDITURES	33,489,520	10,301,650	4,682,129	6,594,579	12,148,292	3,811,834	6,383,179	5,595,900
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	157,782	....	1,372,111	....	....	325,000	135,000
- OTHER LONG-TERM DEBT	....	10,000	7,929	15,710	10,612	....	....	9,725
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,265,411	46,722	....	319,365	776,414	....	497,108	152,203
- ENTERPRISE FUNDS	....	....	....	5,000	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	34,754,931	10,516,154	4,690,058	8,306,765	12,935,318	3,811,834	7,205,287	5,892,828

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1984

	MASECA	WASHINGTON	WATONWAH	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1984 Estimate)	18,659	123,071	11,979	8,337	46,853	62,496	12,974	4,161,464
TOTAL ASSESSED VALUATION	154,582,845	714,935,618	140,417,896	92,899,384	201,016,313	350,723,954	134,622,127	28,371,475,615
1983 TAX LEVY (Payable in 1984)	3,628,405	18,665,557	2,403,931	1,837,133	5,079,050	8,160,801	2,542,232	708,371,048
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,940,245	16,037,744	2,077,878	1,622,784	3,874,309	6,374,199	2,070,347	580,064,901
SPECIAL ASSESSMENTS	20,287	464,324	107,986	275,128	....	18,777	138,028	13,228,931
LICENSES AND PERMITS	23,528	364,671	3,329	470	49,855	144,831	7,856	4,651,224
FINES AND FORFEITS	24,270	397,774	38,175	59,905	228,952	192,905	45,680	13,888,305
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	314,090	918,487	257,380	180,384	519,005	712,284	255,345	47,967,568
- All Other	10,833	159,021	89,554	6,349	59,204	22,945	10,373	23,871,214
State Grants - Local Government Aid	136,447	335,061	118,209	69,157	281,580	291,507	116,216	14,717,098
- Homestead Credit	616,342	4,609,553	342,036	215,061	1,138,749	1,083,560	431,393	136,007,769
- Mobile Home Homestead Credit	5,196	44,339	1,005	1,802	....	45,290	1,302	843,689
- Attached Machinery Aid	....	100,513	....	....	....	....	....	3,057,345
- Wetlands Credit	14,614	756	3,944	407	....	....	121	178,094
- Reduced Assessment Credit	....	805	....	....	....	....	....	240,919
- Native Prairie Credit	....	....	219	9,248	....	....	99	53,531
- Taconite Homestead Credit	....	....	....	....	....	....	....	15,530,894
- Taconite Relief and Aids	....	....	....	....	....	....	....	15,641,828
- Highways	1,471,973	2,207,764	1,966,232	1,824,637	2,592,093	2,724,684	1,466,151	170,916,651
- Welfare	1,420,396	7,489,650	....	622,465	3,921,149	5,712,102	906,875	489,210,207
- Other	177,802	2,941,423	56,451	47,557	314,563	160,153	14,153	39,923,609
Local Units Grants	....	1,104,735	26,795	....	....	13,177	9,659	14,454,123
TOTAL INTERGOVERNMENTAL REVENUES	4,225,174	19,952,973	2,861,825	2,988,446	8,852,747	11,565,702	3,211,687	973,556,508
CHARGES FOR SERVICES	272,210	2,944,573	349,555	306,748	559,273	1,302,205	92,804	91,295,030
INTEREST EARNINGS	269,055	2,545,356	348,803	180,063	823,755	1,383,619	428,733	82,814,992
ALL OTHER REVENUES	243,796	1,091,352	59,856	159,666	818,683	960,354	186,765	74,932,911
TOTAL REVENUES	8,018,565	43,798,767	5,847,407	5,593,210	15,207,574	21,942,592	6,181,900	1,834,432,802
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	1,930,000	....	160,000	....	....	155,000	163,160,271
- OTHER LONG-TERM DEBT	....	269,273	....	....	....	....	68,879	7,050,145
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	49,100	....	64,578	5,164	220,164	509,550	225,000	41,632,587
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	381,967
TOTAL REVENUES AND OTHER SOURCES	8,067,665	45,998,040	5,911,985	5,758,374	15,427,738	22,452,142	6,630,779	2,046,657,772

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1984

GOVERNMENTAL FUNDS	WASECA	WASHINGTON	WATONMAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,321,626	9,271,463	885,580	626,075	1,968,118	2,277,701	709,257	218,171,974
PUBLIC SAFETY - Sheriff	505,650	3,467,184	298,752	120,370	577,220	2,268,367	301,519	81,622,176
- Corrections	98,523	1,664,006	33,195	135,238	555,449	199,535	19,169	59,549,184
- Other	31,250	....	7,970	3,172	54,637	68,964	7,944	41,968,814
TOTAL PUBLIC SAFETY	635,423	5,131,190	339,917	258,780	1,187,306	2,536,866	328,632	183,140,174
HIGHWAYS								
Administration	206,318	406,590	132,262	82,042	204,257	122,663	89,045	24,219,649
Operation and Maintenance	890,224	5,283,437	2,607,517	2,404,153	1,063,577	1,777,702	1,113,337	217,818,488
TOTAL HIGHWAYS	1,096,542	5,690,027	2,739,779	2,486,195	1,267,834	1,900,365	1,202,382	242,038,137
SANITATION	....	91,788	71,256	....	10,913	....	....	4,986,796
HEALTH	152,618	1,423,077	....	148,397	532,263	564,689	40,013	49,903,606
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	39,278	208,505	....	33,263	157,537	142,988	32,961	15,729,660
General Assistance	214,178	859,705	....	125,690	483,173	471,121	83,926	65,419,983
Aid to Families with Dependent Children	882,328	5,358,276	....	374,089	2,391,589	3,309,862	526,006	256,587,254
Medical Assistance (County Share)	296,424	1,054,843	....	208,287	657,014	545,334	295,447	55,283,855
Social Services	850,596	5,936,914	....	372,471	2,157,309	2,319,907	672,535	239,528,382
Other Welfare Costs	101,507	750,035	540,662	....	368,443	1,860,054	97,344	181,014,532
TOTAL WELFARE	2,384,311	14,168,278	540,662	1,113,800	6,215,065	8,649,266	1,708,219	813,563,666
LIBRARIES	96,837	1,084,998	198,206	....	91,893	247,283	....	25,845,068
RECREATION AND PARKS	117,262	420,748	32,733	25,359	55,407	197,841	53,397	16,146,962
CONSERVATION OF NATURAL RESOURCES	166,695	280,200	163,600	307,861	198,336	261,316	387,820	30,677,256
ECONOMIC DEVELOPMENT	41,154	1,878,193	97,566	....	4,834	1,750	....	15,669,767
MISCELLANEOUS EXPENDITURES	313,289	....	122,532	127,444	360,515	....	59,562	20,132,653
INTEREST AND FISCAL CHARGES	48,442	354,987	61,943	89,387	29,942	47,447	249,693	12,245,113
TOTAL CURRENT EXPENDITURES	6,374,199	39,794,949	5,253,774	5,183,298	11,922,426	16,684,524	4,738,975	1,632,521,172
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	472,923	138,357	....	....	....	92,234	13,720,598
PUBLIC SAFETY	....	233,216	51,295	....	....	....	59,400	12,606,724
HIGHWAYS	1,279,922	....	181,758	....	2,509,889	3,316,207	907,932	99,634,558
RECREATION AND PARKS	....	1,102,797	730	....	....	....	3,155	5,498,551
ALL OTHER CAPITAL OUTLAY	....	1,233,233	16,472	....	21,798	....	....	25,410,516
TOTAL CAPITAL OUTLAY	1,279,922	3,042,169	388,612	....	2,531,687	3,316,207	1,062,721	156,870,947
TOTAL EXPENDITURES	7,654,121	42,837,118	5,642,386	5,183,298	14,454,113	20,000,731	5,801,696	1,789,392,119
OTHER USES								
DEBT REDEMPTION - BONDS PAID	288,106	105,000	163,000	197,000	65,000	55,000	543,000	23,135,024
- OTHER LONG-TERM DEBT	....	218,221	....	10,180	....	....	6,346	4,374,227
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	49,100	....	64,578	5,164	220,164	509,550	225,000	41,632,587
- ENTERPRISE FUNDS	....	....	....	....	179,869	....	....	1,160,018
TOTAL EXPENDITURES AND OTHER USES	7,991,327	43,160,339	5,869,964	5,395,642	14,919,146	20,565,281	6,576,042	1,859,693,975

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF COUNTY	POPULATION	TYPE OF BOND			G. O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM-DEBT
		GENERAL OBLIGATION	SPECIAL ASSESSMENT								
AITKIN	13,428	1,845,000	....	....	....	....	....	1,845,000	....	212,815	255,193
ANOKA	210,889	2,335,000	....	7,580,000	....	....	....	9,915,000	7,085,000	2,266,292	369,728
BECKER	31,354	....	....	440,000	....	....	....	440,000	....	127,264	83,444
BELTRAMI	33,465	60,000	....	480,000	....	420,000	....	960,000	....	315,530	192,361
BENTON	26,704	....	....	....	....	....	....	....	....	219,916	28,698
BIG STONE	8,088	....	....	....	....	....	....	....	....	77,065	....
BLUE EARTH	52,964	200,000	1,665,000	....	....	....	....	1,865,000	675,000	305,626	1,843,797
BROWN	28,469	....	948,000	....	....	....	....	948,000	....	95,707	38,025
CARLTON	28,575	635,000	....	....	....	....	....	635,000	....	307,353	38,069
CARVER	39,890	3,140,000	480,000	....	....	850,000	....	4,470,000	....	222,124	1,729,694
CASS	21,368	....	....	365,000	....	....	....	365,000	....	493,181	....
CHIPPEWA	15,015	....	2,955,000	1,360,000	....	....	....	4,315,000	....	64,001	....
CHISAGO	27,926	....	....	....	485,000	600,000	....	1,085,000	....	432,894	4,528
CLAY	49,865	....	1,665,000	....	....	....	....	1,665,000	....	239,554	13,797
CLEARWATER	9,156	120,000	....	....	....	100,000	....	220,000	....	172,570	62,533
COOK	4,321	435,000	150,000	....	....	....	....	585,000	....	34,625	....
COTTONWOOD	13,948	....	....	....	....	....	....	....	....	78,525	160,000
CROW WING	42,535	800,000	60,000	....	....	250,000	....	1,110,000	....	....	....
DAKOTA	211,927	....	....	....	....	....	....	....	....	1,902,965	....
DODGE	15,184	....	....	700,000	....	1,700,000	....	2,400,000	1,700,000	88,517	....
DOUGLAS	29,802	180,000	....	4,940,000	2,155,000	2,500,000	....	9,775,000	....	190,514	1,557,948
FARIBAULT	18,908	....	970,000	....	....	....	....	970,000	....	113,436	....
FILLMORE	21,708	90,000	....	....	....	....	....	90,000	....	247,842	51,097
FREEBORN	35,275	....	1,635,000	....	....	155,000	....	1,790,000	....	147,827	2,945
GOODHUE	39,674	400,000	....	....	....	....	....	400,000	....	531,317	....
GRANT	7,282	100,000	183,000	....	....	....	....	283,000	....	63,725	....
HENNEPIN	947,786	172,700,000	....	....	....	....	....	172,700,000	9,925,000	30,818,184	20,310,144
HOUSTON	19,067	....	....	....	....	....	....	....	....	154,559	....
HUBBARD	15,424	....	....	....	....	....	....	....	....	392,445	91,037
ISANTI	25,618	....	60,000	3,400,000	1,220,000	....	....	4,680,000	3,400,000	161,996	2,170,644
ITASCA	44,573	185,000	....	170,000	....	....	....	355,000	....	3,200,702	180,137
JACKSON	13,569	....	135,000	....	....	....	....	135,000	....	220,286	....
KANABEC	12,403	565,000	435,000	630,000	120,000	....	....	1,750,000	....	81,842	13,831
KANDIYOHI	39,708	670,000	6,969,800	....	....	....	....	7,639,800	....	229,827	122,425
KITTSOM	6,846	....	....	2,792,000	....	1,235,000	....	4,027,000	....	20,544	....
KOOCHICHING	16,867	1,460,000	191,942	835,000	....	150,000	....	2,636,942	....	153,217	....
LAC QUI PARLE	10,409	105,000	844,000	....	....	....	....	949,000	....	143,031	....
LAKE	11,913	960,000	....	910,000	715,000	150,000	....	2,735,000	....	196,613	....
LAKE OF THE WOODS	3,901	....	190,802	230,000	....	100,000	....	520,802	....	55,094	....
LE SUEUR	23,471	850,000	222,000	....	....	725,000	....	1,797,000	....	55,007	....
LINCOLN	7,951	925,000	2,615,000	....	....	....	....	3,540,000	....	34,926	....
LYON	26,054	....	710,000	....	....	....	....	710,000	....	111,974	....
MAHNOMEN	5,614	163,000	....	....	....	....	....	163,000	....	32,150	94,481
MARSHALL	12,775	....	777,500	....	....	2,705,000	....	3,482,500	....	55,941	....
MARTIN	24,598	....	2,000,000	....	....	....	....	2,000,000	....	83,954	....
MCLEOD	30,233	2,335,000	570,000	....	....	....	....	2,905,000	370,000	346,076	74,544
MEEKER	21,065	....	830,000	....	375,000	....	....	1,205,000	....	360,618	....
MILLE LACS	18,507	....	....	....	....	....	....	....	....	144,630	....
MORRISON	30,019	....	....	....	....	....	....	....	....	160,303	....
MOWER	39,624	....	285,000	....	....	....	....	285,000	....	163,124	2,169
MURRAY	11,386	450,000	....	....	....	....	....	450,000	....	258,453	....

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF COUNTY	POPULATION	TYPE OF BOND			G. O. REVENUE	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM-DEBT
		GENERAL OBLIGATION	SPECIAL ASSESSMENT								
NICOLLET	28,064	1,600,000	725,000	....	....	500,000	2,825,000	....	479,951	....
NOBLES	21,908	....	....	....	....	125,000	125,000	....	180,877	....
NORMAN	9,472	....	2,048,000	....	....	....	2,048,000	....	12,931	50,614	
OLMSTED	96,816	600,000	475,000	750,000	....	....	1,825,000	....	474,064	321,689	
OTTER TAIL	55,132	3,410,000	125,000	....	100,000	....	3,635,000	....	241,178	....
PENNINGTON	14,041	480,000	120,000	810,000	....	885,000	2,295,000	1,290,000	41,181	....
PINE	20,742	1,265,000	....	....	40,000	....	1,305,000	1,265,000	206,987	....
PIPESTONE	11,400	1,790,000	....	85,000	....	395,000	2,270,000	....	83,989	984	
POLK	34,520	....	2,863,000	....	....	1,825,000	4,688,000	....	87,743	91,232	
POPE	11,957	....	....	....	....	....	....	....	62,167	....
RAMSEY	456,022	26,770,000	....	....	....	....	26,770,000	6,405,000	8,140,356	105,532	
RED LAKE	5,239	....	930,000	....	30,000	555,000	1,515,000	....	67,561	....
REDWOOD	18,853	....	1,220,000	....	....	....	1,220,000	....	150,099	....
RENNVILLE	19,620	....	....	....	....	....	....	....	55,260	23,776	
RICE	47,247	195,000	....	....	....	....	195,000	....	430,299	....
ROCK	10,738	....	1,827,224	....	....	....	1,827,224	....	116,582	50,000	
ROSEAU	13,324	....	10,000	....	....	....	10,000	....	183,688	117,577	
SCOTT	49,671	355,000	380,000	....	....	....	735,000	....	961,419	....
SHERBURNE	33,603	....	....	....	....	....	....	....	159,871	....
SIBLEY	15,655	....	1,165,000	....	....	690,000	1,855,000	745,000	190,729	....
ST. LOUIS	212,214	....	....	4,800,000	....	....	4,800,000	....	4,998,119	1,789,679	
STEARN	114,585	....	420,000	....	....	....	420,000	....	1,082,478	....
STEELE	30,527	20,000	786,314	780,000	240,000	1,300,000	3,126,314	....	103,353	146,634	
STEVENS	11,288	....	....	1,855,000	....	....	1,855,000	....	109,444	....
SWIFT	12,746	....	2,590,542	117,435	360,000	....	3,067,977	....	188,049	36,234	
TODD	25,973	1,400,000	....	....	....	....	1,400,000	....	246,477	40,540	
TRAVERSE	5,343	....	....	....	....	....	....	....	95,078	....
WABASHA	19,359	....	....	....	....	625,000	625,000	....	211,542	....
WADENA	13,935	140,000	....	675,000	....	335,000	1,150,000	675,000	74,831	47,051	
WASECA	18,659	....	375,941	....	....	55,000	430,941	....	121,794	....
WASHINGTON	123,071	6,825,000	1,530,000	....	....	....	8,355,000	....	775,808	422,856	
WATONWAN	11,979	....	105,000	....	....	880,000	985,000	....	76,394	....
WILKIN	8,337	....	978,000	....	....	330,000	1,308,000	....	83,377	37,328	
WINONA	46,853	605,000	....	....	....	....	605,000	....	153,345	....
WRIGHT	62,496	....	470,000	....	....	....	470,000	....	195,563	....
YELLOW MEDICINE	12,974	....	2,396,300	....	....	800,000	3,196,300	....	105,803	62,533	
TOTAL	4,161,464	237,163,000	49,087,365	34,704,435	5,840,000	20,940,000	347,734,800	33,535,000	67,535,068	32,835,528	

[1]

[2]

[1] ALL OTHER INCLUDES BONDS PAYABLE FROM COUNTY STATE-AID STREET ALLOCATIONS

[2] REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1984

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS		DEBT SERVICE			
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS		
CHIPPEWA	[1]	15,015	2,160,013	2,117,854	42,159	154,728	....	196,887	....	....	....	14,154	....	84,412	60,000
CLEARWATER		9,156	2,054,026	2,148,420	-94,394	8,619	....	-85,775	....	....	....	8,670	....	....	....
COOK	[2]	4,321	2,020,081	1,933,046	87,035	36,536	7,753	115,818	....	....	....	47,108	....	....	....
DOUGLAS		29,802	12,701,027	12,445,500	255,527	283,391	....	538,918	....	....	....	2,012,348	968,000	601,626	287,727
GRANT		7,282	1,473,861	1,479,531	-5,670	39,752	....	34,082	....	....	....	35,207	....	540	....	
HENNEPIN		947,786	114,185,174	110,475,898	3,709,276	3,229,859	6,939,135	1,734,632	1,861,615	1,021,680	455,000	
ITASCA		44,573	10,036,541	9,935,342	101,199	106,233	207,432	75,000	390,346	163,040	8,244	
KANABEC		12,403	3,354,771	3,125,041	229,730	87,575	12,097	305,208	....	....	....	136,789	....	45,851	88,386
MAHONOMEN	[1]	5,614	651,290	690,747	-39,457	....	159	-39,616	....	....	....	23,663	13,220	14,531	30,783
MEeker		21,065	3,518,314	3,404,429	113,885	243,393	....	357,278	....	....	....	23,629	....	30,679	75,000
MURRAY		11,386	1,552,620	1,669,415	-116,795	47,618	....	-69,177	....	....	....	48,880	....	....	....
OLMSTED		96,816	5,578,771	5,321,328	257,443	166,832	4,502	419,773	....	....	....	180,601	46,425	4,502	36,683
PIPESTONE	[2]	11,400	3,025,149	2,911,687	113,462	35,287	....	148,749	....	....	-343,541	2,191,662	....	194	407
RAMSEY	[3]	456,022	....	....	....	....	....	....	....	....	....	....	....	....	....
RENWILL		19,620	2,055,223	1,876,046	179,177	48,910	10,739	217,348	....	....	....	640,744	....	....	5,124
STEVENS	[4]	11,288	2,780,569	2,842,036	-61,467	631,902	43,835	526,600	....	....	....	132,516	....	112,973	113,430
SWIFT	[1]	12,746	1,652,607	1,468,211	184,396	29,019	....	213,415	....	....	-5,000	117,392	....	33,387	42,198
TOTAL			1,716,295	168,800,037	163,844,531	4,955,506	5,149,654	79,085	10,026,075	0	0	1,809,632	-348,541	7,867,326	1,190,685	1,950,375	1,202,982

FOOTNOTE: [1] HOSPITAL IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.

[2] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.

[3] ST. PAUL-RAMSEY MEDICAL CENTER IS NO LONGER INCLUDED IN THIS REPORT. IT IS CURRENTLY REPORTED IN THE SPECIAL DISTRICTS.

[4] DISCONTINUED OPERATIONS IN 1984.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1984

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/FROM OTHER FUNDS		DEBT SERVICE INTEREST PAYMENTS		PRINCIPAL PAYMENTS					
			OPERATING REVENUE		INCOME		NONOPERATING REVENUE					NET INCOME OR -LOSS	CAPITAL OUTLAY	BORROWING	1,730	49,696	25,896	50,000			
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	INCOME													
BECKER	[3]	31,354	635,497	642,391	-6,894	11,572	16,706	-12,028	....	....	....	....	1,730	....	16,706	20,000
BELTRAMI		33,465	2,224,704	2,096,429	128,275	6,924	25,957	109,242	554	....	....	....	49,696	....	25,896	50,000	
CHISAGO	[3]	27,926	1,602,895	1,475,452	127,443	....	26,938	100,505	....	....	....	....	5,587	....	26,938	75,000
COOK	[1]	4,321	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,184	1,250,886	1,145,290	105,596	11,736	43,738	73,594	....	....	....	-12,189	15,764	....	43,738	45,000	
HUBBARD		15,424	2,195,610	2,087,561	108,049	39	....	108,088	39	....	....	....	111,607	....	....	....		
ITASCA		44,573	2,597,850	2,577,530	20,320	116,137	651	135,806	....	....	....	....	32,111	....	651	....				
KOOCHECHING	[3]	16,867	1,351,939	1,320,497	31,442	600	33,076	-1,034	....	....	....	....	13,892	....	33,076	45,000
LAKE	[3]	11,913	837,015	828,844	8,171	78,132	86,303	....	....	....	....	....	11,879	....	78,818	55,000
LAKE OF THE WOODS		3,901	779,017	716,046	62,971	3,279	71	66,179	....	....	....	....	34,778	....	....	....		
MAHNOMEN	[2]	5,614	679,190	673,402	5,788	....	....	5,788	....	....	....	....	....	....	....	....
PENNINGTON	[3]	14,041	829,877	772,572	57,305	30,937	31,426	56,816	28,381	....	....	....	22,332	....	31,426	65,000	
PIPESTONE	[1]	11,400	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		456,022	4,144,504	4,075,724	68,780	99,866	136,102	32,544	99,866	....	....	....	27,973	....	135,025	....				
RED LAKE		5,239	1,019,381	943,738	75,643	458	6,666	69,435	....	....	....	....	14,172	....	6,597	15,000
ST. LOUIS		212,214	13,716,995	15,188,175	-1,471,180	1,882,501	139,824	271,497	1,742,401	....	....	....	336,548	4,729,157	135,240	....				
STEELE		30,527	1,850,700	1,737,891	112,809	55,895	66,257	102,447	....	....	....	....	19,993	....	....	60,000
TRVERSE		5,343	929,055	919,153	9,902	3,128	88	12,942	....	....	....	....	11,542	....	....	....		
WADENA-TODD		13,935	1,515,438	1,497,342	18,096	73,751	43,925	47,922	....	....	....	....	47,188	....	43,925	50,000
TOTAL		959,263	38,160,553	38,698,037	-537,484	2,374,955	657,728	1,179,743	1,871,241	0	0	-12,189	756,792	4,729,157	578,036	480,000					

FOOTNOTE: [1] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.

[2] NURSING HOME IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.

[3] OPERATIONS ARE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1984.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1984

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE							FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/FROM OTHER FUNDS	DEBT SERVICE				
			OPERATING		NONOPERATING		NET INCOME OR -LOSS	PROPERTY TAXES	CAPITAL OUTLAY				INTEREST PAYMENTS	PRINCIPAL PAYMENTS			
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE										
AITKIN CONSERVATION CENTER		13,428	210,981	222,863	-11,882	37,218	....	25,336	....	....	....	....	19,243	....		
ANOKA GOLF COURSE		210,889	106,329	87,944	18,385	....	....	18,385	....	....	....	....	482,554	....		
ICE ARENA			407,747	516,163	-108,416	....	23,991	-132,407	41,765	....	....	....	128,317	23,991	25,000	
BELTRAMI NURSING SERVICE		33,465	369,007	405,884	-36,877	80,345	636	42,832	....	....	76,987	....	7,230	....	....
CLAY NURSING SERVICE		49,865	690,711	733,200	-42,489	....	....	-42,489	....	....	....	-53,000	11,540	....	....
SANITARY LANDFILL			212,852	137,851	75,001	4,566	....	79,567	....	....	....	....	1,206	....	....
CLEARWATER NURSING SERVICE		9,156	377,598	352,308	25,290	5,698	....	30,988	....	....	....	....	749	....	....
DODGE SANITARY LANDFILL	[1]	15,184	....	....	....	....	....	....	....	....	....	-30,000	....	....	....
FILLMORE SANITARY LANDFILL		21,708	108,943	138,951	-30,008	....	454	-30,462	....	....	....	....	11,413	....	454	1,450
HENNEPIN REGIONAL RAILROAD AUTH		947,786	....	465,254	-465,254	2,874,493	....	2,409,239	2,253,594	....	462,725	....	3,289,851	....	137,344	....
HUBBARD NURSING SERVICE		15,424	138,713	217,961	-79,248	72,525	....	-6,723	....	52,506	20,019	....	....	....	....	....
JACKSON NURSING SERVICE		13,569	89,698	242,925	-153,227	160,411	....	7,184	....	7,050	64,361	....	....	....	....	....
KITTISON NURSING SERVICE		6,846	91,873	117,814	-25,941	36,470	....	10,529	....	....	....	....	1,723	....	....	....
RURAL WATER DISTRICT			128,332	190,431	-62,099	213,268	142,400	8,769	....	....	....	....	....	142,400	56,000	....
LAKE SANITARY DISTRICT		11,913	75	13,644	-13,569	68,911	62,510	-7,168	6,441	1,327,758	184,192	....	1,961,364	....	57,932	....
LAKE OF THE WOODS AMBULANCE		3,901	19,102	35,016	-15,914	339	....	-15,575	....	....	....	-17,500	....	....	....	....
MEDICAL CENTER			12,000	24,004	-12,004	38,038	14,026	12,008	28,119	....	....	....	1,270	....	14,026	20,000
NURSING SERVICE			59,986	65,184	-5,198	1,594	....	-3,604	....	....	....	....	....	....	....	....
MAHONOMEN MEDICAL CENTER		5,614	7,475	20,101	-12,626	....	....	-12,626	....	....	....	....	....	....	....	....
MARSHALL NURSING SERVICE		12,775	128,512	125,904	2,608	....	....	2,608	....	....	....	....	1,057	....	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1984

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/FROM OTHER FUNDS		DEBT SERVICE INTEREST PAYMENTS		DEBT SERVICE PRINCIPAL PAYMENTS	
			OPERATING REVENUE		NONOPERATING REVENUE		NET INCOME OR LOSS					CAPITAL OUTLAY		BORROWING			
OLMSTED CAMPUS		96,816	870,489	1,624,840	-754,351	1,544,425	2,496	787,578	....	....	....	251,700	87,563	289,495	....	2,496	....
SANITARY LANDFILL			1,161,060	841,460	319,600	105,890	56,534	368,956	....	....	251,700	87,563	849,877	....	50,709	....
POLK		34,520															
N.W. CORRECTIONS CENTER			176,957	963,643	-786,686	776,320	....	-10,366	....	12,287	299,202	....	2,028	....	....	....	....
NURSING SERVICE			278,318	405,119	-126,801	90,377	....	-36,424	40,218	11,400	31,426	-62,169	1,889	....	....	....	....
RURAL WATER SYSTEM			356,749	276,753	79,996	29,412	134,300	-24,892	....	....	....	....	45,876	....	134,300	68,000	
SANITARY LANDFILL			244,852	172,654	72,198	....	....	72,198	....	....	....	....	....	....	....	....	....
RAMSEY		456,022															
DATA PROCESSING			3,764,222	3,486,103	278,119	....	....	278,119	....	....	....	-21,239	321,358	....	....	....	....
LAKE OMATOSA RESIDENCE			2,192,457	2,093,838	98,619	....	....	98,619	....	....	....	....	20,670	....	....	....	....
LAW ENFORCEMENT SERVICE			1,692,950	1,717,883	-24,933	....	....	-24,933	....	....	....	....	43,853	....	....	....	....
REDWOOD		18,853															
NURSING SERVICE			49,635	256,069	-206,434	221,196	....	14,762	139,425	....	25,794	....	8,239	....	....	....	....
RICE		47,247															
SANITARY LANDFILL			218,087	187,992	30,095	17,227	2,335	44,987	....	....	....	....	....	....	....	....	....
ROCK		10,738															
RURAL WATER DISTRICT			166,010	212,172	-46,162	132,867	84,261	2,444	....	....	....	....	31,549	....	84,261	38,000	
ROSEAU		13,324															
SANITARY LANDFILL [2]		
ST. LOUIS		212,214															
COMMUNITY FOOD			837,660	832,232	5,428	....	....	5,428	....	....	....	....	1,312	....	....	....	....
NURSING SERVICE			400,519	930,456	-529,937	236,900	....	-293,037	....	....	236,900	-286,465	1,406	....	....	....	....
PHOTOGRAPHY			7,362	4,861	2,501	....	....	2,501	....	....	....	....	....	....	....	....	....
STEELE		30,527															
CIVIC CENTER			107,159	102,528	4,631	2,580	....	7,211	....	....	....	....	....	....	....	....	....
STEVENS		11,288															
MEDICAL CENTER			52,800	58,319	-5,519	3,272	....	-2,247	....	....	....	....	....	....	....	....	10,570
WASECA		18,659															
SANITARY LANDFILL			99,689	114,819	-15,130	....	....	-15,130	....	....	....	....	....	....	....	....	....
WINONA		46,853															
SANITARY LANDFILL			297,745	297,262	483	71,002	....	71,485	58,468	....	16,390	-179,869	22,892	....	....	....	....
TOTAL			4,180,834	16,134,654	18,692,405	-2,557,751	6,825,344	523,943	3,743,650	2,562,030	1,411,001	1,669,696	-562,679	7,558,161	0	647,913	219,020

FOOTNOTE: [1] ENTERPRISE FUND ACCOUNTING BEGAN IN 1985.

[2] DISCONTINUED OPERATIONS IN 1984.

HJ 11 .M627 1984

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1984

Report of the State Auditor
of Minnesota on the

DATE

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