



**REPORT OF THE
STATE AUDITOR of MINNESOTA**

REVENUES, EXPENDITURES, AND DEBT OF THE COUNTIES
IN MINNESOTA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1985



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State Auditor
St. Paul, Minnesota

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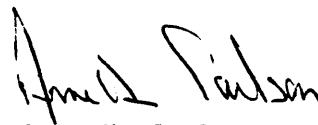
REPORT OF THE STATE AUDITOR
ON THE
REVENUES, EXPENDITURES, AND DEBT OF THE COUNTIES
IN MINNESOTA
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DECEMBER 31, 1985

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, 1985. 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 this report 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 31, 1987

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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, 1985. 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 their governmental funds on the modified accrual basis of accounting during 1985.

OPERATIONS

A comparative summary of revenues, expenditures, and outstanding indebtedness of the counties for the years 1981 through 1985 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 1985 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 \$1.98 billion in 1985, which is \$144.6 million or 7.9% higher than in 1984. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 84.2% of total revenues in 1985. Over the past five years the percentage of revenues from taxes has increased from 28.9% in 1981 to 31.5% in 1985. Intergovernmental revenues have declined from 56.1% in 1981 to 52.7% in 1985. During this five year-period the amount of taxes collected increased from \$419.6 million to \$622.7 million, and intergovernmental revenues increased from \$812.6 million to \$1.04 billion.

EXPENDITURES

Expenditures by counties for governmental functions in 1985 totaled \$1.97 billion, which is an increase of \$176.1 million or 9.8% over 1984. The increase in five years is \$572.4 million, or 41.1%.

Most of the increase over the five years from 1981 to 1985 came from Human Services, which rose \$248.3 million. Public safety expenditures rose \$56.5 million, highway expenditures increased \$111.0 million, and general government rose \$75.7 million during the last five years.

Human Services is the largest county function, accounting for 45.7% of the total expenditures in 1985.

Human Service Expenditures -----	1984 ----	1985 ----
General Relief	\$65,419,983	\$90,703,453
Aid to Families with Dependent Children	256,587,254	314,427,752
Medical Assistance (county share)	55,283,855	65,982,911
Social Services	239,528,382	200,718,615
Administration and All Other Costs	196,744,192	227,251,350
	-----	-----
Total	\$813,563,666	\$899,084,081

Tables of revenues and expenditures do not include direct welfare payments for the counties by state and federal governments. Six counties do not report detailed welfare expenditures. The 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 15 county hospitals had operating revenues of \$155.5 million and operating expenses of \$169.4 million, resulting in an operating loss of \$13.9 million.

The 19 county nursing homes had operating revenues of \$42.0 million and operating expenses of \$42.1 million. The operating loss was \$85.0 thousand; however, nonoperating revenues brought net income to \$1.4 million for this period, compared to \$1.2 million for the prior year.

Twenty-nine counties are shown with other public service enterprise funds, including nursing services, sanitary landfills, ambulance service, and others. In this category, operating revenues totaled \$12.0 million, and operating expenses totaled \$15.2 million, resulting in an operating loss of \$3.2 million. Nonoperating revenues of \$6.9 million has raised net income to \$3.1 million.

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

	1984 ----	1985 ----
Hospitals		
Operating Revenues	\$154,103,491	\$155,528,542
Operating Expenses	163,844,531	169,441,703
Operating Income	(9,741,040)	(13,913,161)
Nursing Homes		
Operating Revenues	38,160,553	42,003,047
Operating Expenses	38,698,037	42,088,035
Operating Income	(537,484)	(84,988)
Other Enterprises		
Operating Revenues	10,677,482	11,991,557
Operating Expenses	13,488,419	15,204,079
Operating Income	(2,810,937)	(3,212,522)

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$433.5 million at the end of 1985, an increase of \$85.8 million over 1984. Olmsted County issued general obligation revenue bonds for the Human Service Campus (former Rochester State Hospital) totaling \$41.6 million and Waste to Energy Facility totaling \$24.9 million.

In 1985 the counties issued bonds totaling \$110.3 million and retired bonds totaling \$21.7 million, leaving \$433.5 million outstanding at December 31, 1985. Liabilities for compensated absences totaled \$73.5 million, and other long-term debt totaled \$27.3 million; these are also presented in Table 4.

REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

FIGURE 1
Governmental Revenues
\$1,979,043,866

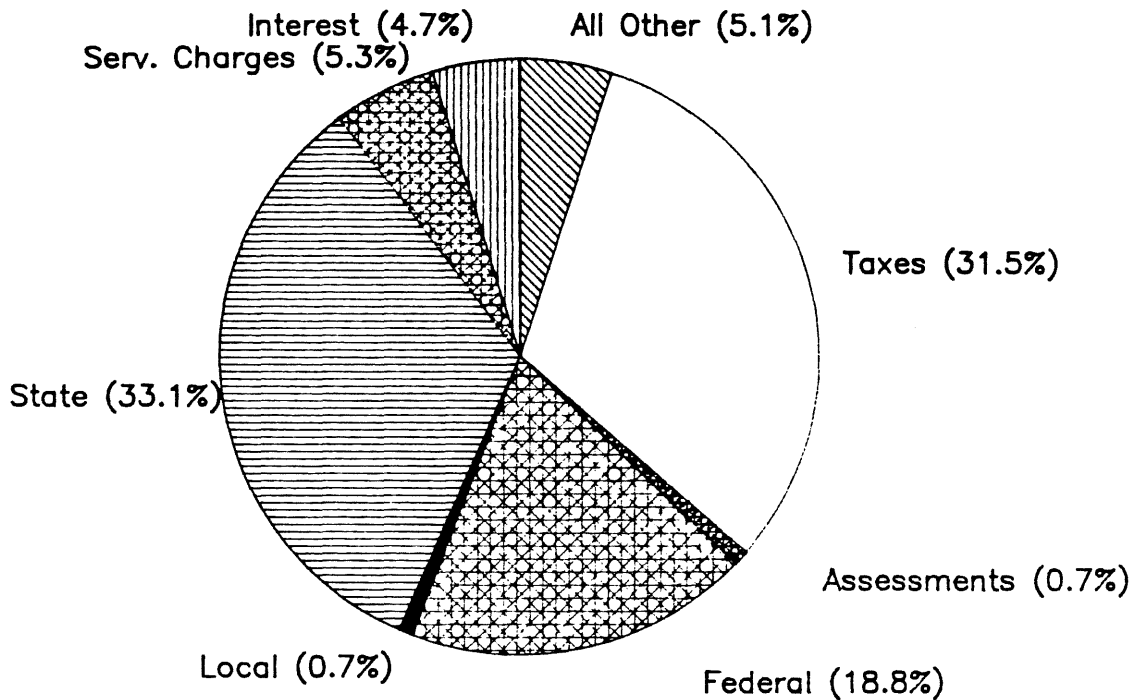


FIGURE 2
Governmental Expenditures
\$1,965,467,307

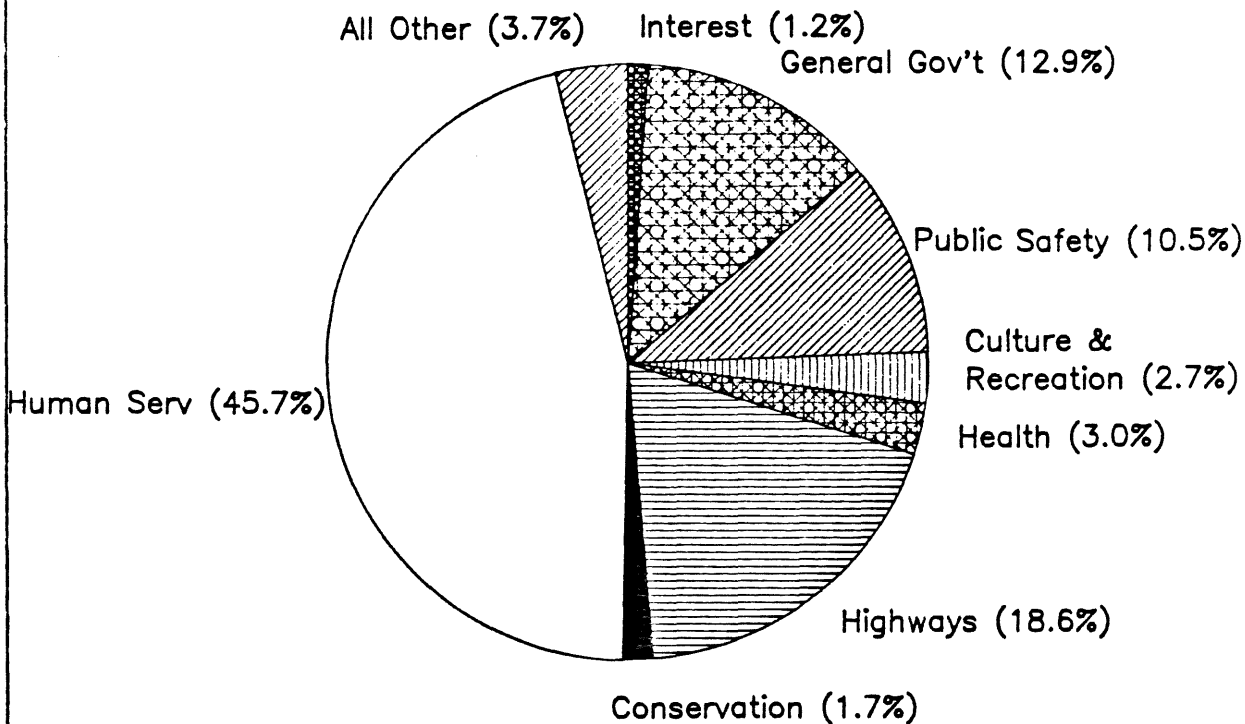


FIGURE 3
Governmental Revenues and Expenditures

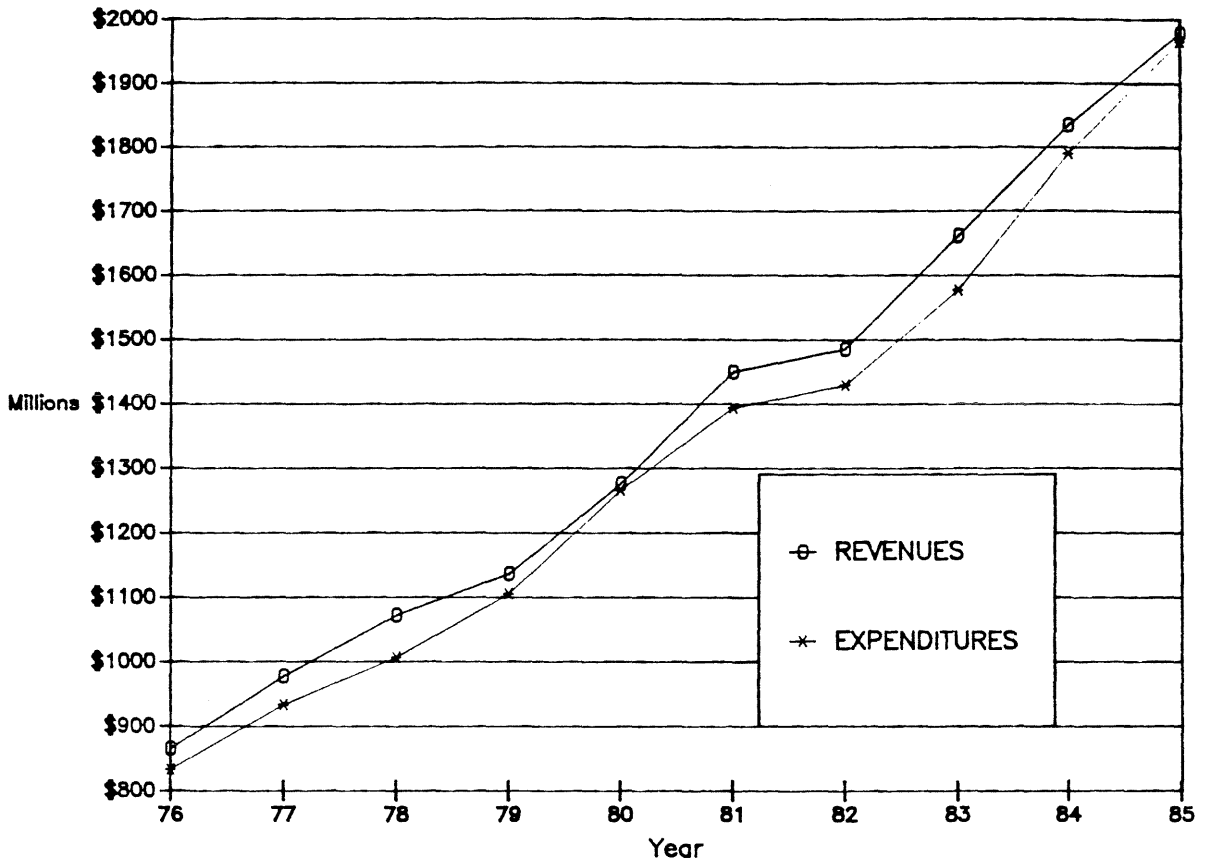


FIGURE 4
Outstanding Bonded Indebtedness

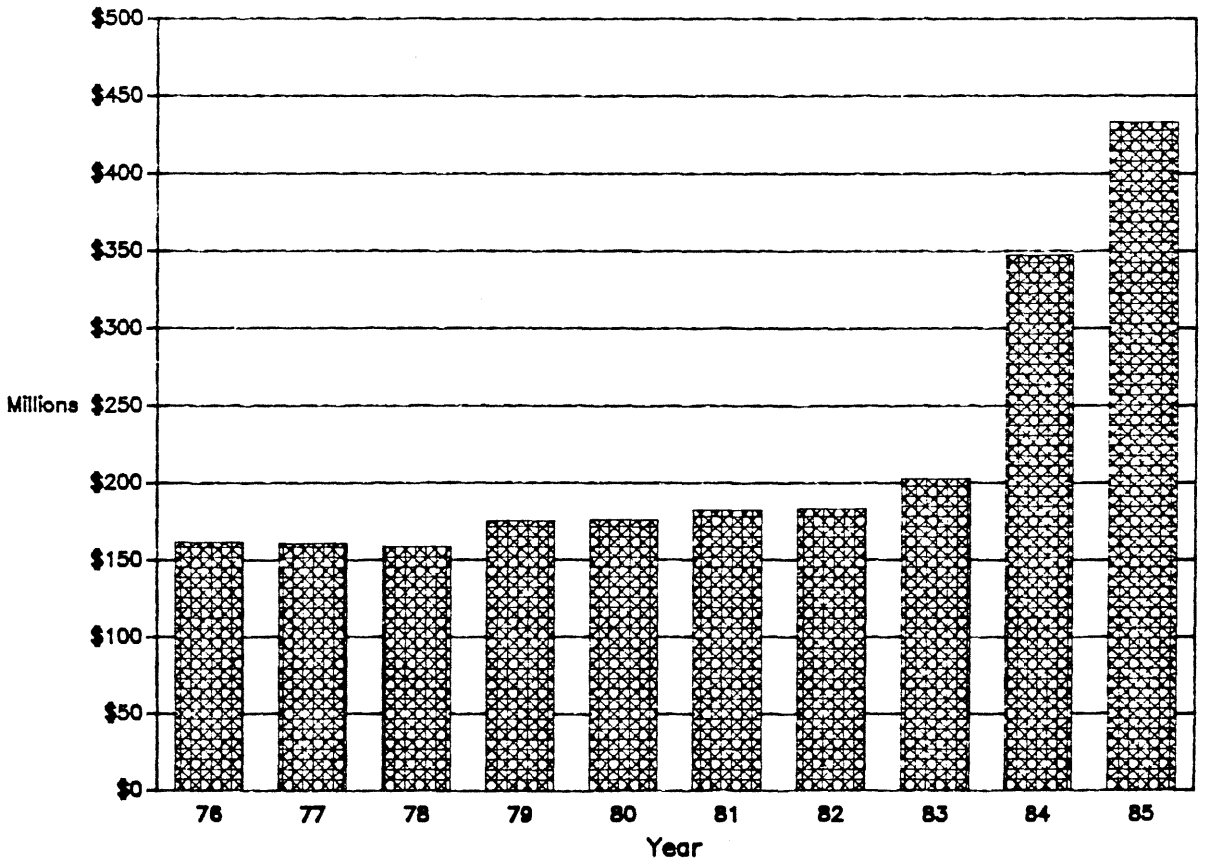


TABLE 1
REVENUES, EXPENDITURES AND INDEBTEDNESS OF THE COUNTIES
FOR THE YEARS ENDED 1981, 1982, 1983, 1984 AND 1985

GOVERNMENTAL FUNDS	1981	%	1982	%	1983	%	1984	%	1985	%
REVENUES										
TAXES	419,575,162	28.9%	485,173,140	32.7%	528,586,389	31.8%	580,064,901	31.6%	622,736,925	31.5%
SPECIAL ASSESSMENTS	14,556,559	1.0%	10,544,700	0.7%	12,984,844	0.8%	13,228,931	0.7%	14,109,879	0.7%
LICENSES AND PERMITS	3,387,780	0.2%	3,581,080	0.2%	4,273,966	0.3%	4,651,224	0.3%	4,854,180	0.2%
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS [1]	74,106,087	5.1%	65,663,998	4.4%	77,014,991	4.6%	71,838,782	3.9%	372,459,843	18.8%
STATE GRANTS	731,297,853	50.5%	692,895,096	46.6%	806,722,569	48.6%	887,263,603	48.4%	655,874,854	33.1%
LOCAL UNITS GRANTS	7,186,922	0.5%	9,622,485	0.6%	11,563,724	0.7%	14,454,123	0.8%	14,680,319	0.7%
TOTAL INTERGOVERNMENTAL REVENUES	812,590,862	56.1%	768,181,579	51.7%	895,301,284	53.9%	973,556,508	53.1%	1,043,015,016	52.7%
CHARGES FOR SERVICES	64,061,111	4.4%	72,049,057	4.9%	76,301,444	4.6%	91,295,030	5.0%	105,507,243	5.3%
FINES AND FORFEITS	13,005,984	0.9%	13,373,938	0.9%	13,934,615	0.8%	13,888,305	0.8%	14,981,912	0.8%
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	65,575,849	4.5%	70,623,556	4.8%	65,570,050	3.9%	82,814,992	4.5%	93,298,366	4.7%
ALL OTHER REVENUES	56,772,271	3.9%	61,946,652	4.2%	64,547,380	3.9%	74,932,911	4.1%	80,540,345	4.1%
TOTAL REVENUES	1,449,525,578	100.0%	1,485,473,702	100.0%	1,661,499,972	100.0%	1,834,432,802	100.0%	1,979,043,866	100.0%
OTHER SOURCES										
BORROWING	22,851,516		27,032,391		43,506,139		170,210,416		40,964,786	
TOTAL REVENUES AND BORROWING	1,472,377,094		1,512,506,093		1,705,006,111		2,004,643,218		2,020,008,652	
EXPENDITURES (Including capital outlay)										
GENERAL GOVERNMENT	177,195,547	12.7%	201,433,518	14.1%	205,363,855	13.0%	231,892,572	13.0%	252,862,210	12.9%
PUBLIC SAFETY	150,209,292	10.8%	172,583,876	12.1%	183,670,054	11.6%	195,746,898	10.9%	206,739,719	10.5%
STREETS AND HIGHWAYS	254,324,760	18.3%	261,182,450	18.3%	297,682,473	18.9%	341,672,695	19.1%	365,294,361	18.6%
SANITATION	2,993,586	0.2%	3,191,301	0.2%	3,403,249	0.2%	4,986,796	0.3%	5,915,036	0.3%
HEALTH	32,525,023	2.3%	39,723,537	2.8%	43,234,602	2.7%	49,903,606	2.8%	59,220,056	3.0%
HUMAN SERVICES	650,795,325	46.7%	629,753,488	44.1%	711,582,823	45.1%	813,563,666	45.5%	899,084,081	45.7%
LIBRARIES	18,153,736	1.3%	21,569,630	1.5%	23,055,912	1.5%	25,845,068	1.4%	28,572,007	1.5%
PARKS AND RECREATION	20,825,679	1.5%	21,100,699	1.5%	18,292,851	1.2%	21,645,513	1.2%	23,535,796	1.2%
CONSERVATION OF NATURAL RESOURCES	24,217,777	1.7%	24,904,718	1.7%	26,468,102	1.7%	30,677,256	1.7%	33,654,766	1.7%
ECONOMIC DEVELOPMENT	....	...	....	...	15,179,020	1.0%	15,669,767	0.9%	13,492,002	0.7%
MISCELLANEOUS EXPENDITURES	51,355,197	3.7%	43,772,941	3.1%	36,694,063	2.3%	45,543,169	2.5%	53,735,133	2.7%
INTEREST AND FISCAL CHARGES	10,469,462	0.8%	9,398,153	0.7%	11,991,334	0.8%	12,245,113	0.7%	23,362,140	1.2%
TOTAL EXPENDITURES	1,393,065,384	100.0%	1,428,614,311	100.0%	1,576,618,338	100.0%	1,789,392,119	100.0%	1,965,467,307	100.0%
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	15,127,986		18,750,700		25,623,235		27,509,251		23,539,941	
TOTAL EXPENDITURES & DEBT REDEMPTION	1,408,193,370		1,447,365,011		1,602,241,573		1,816,901,370		1,989,007,248	
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 [2]	176,461,356		177,008,928		182,500,231		204,085,349		344,874,800	
ISSUED	21,588,000		23,705,000		45,180,000		168,055,000		110,338,684	
PAID	15,330,542		17,073,697		24,719,882		24,405,549		21,705,391	
OUTSTANDING DECEMBER 31	182,718,814		183,640,231		202,960,349		347,734,800		433,508,093	

NOTE: [1] THE PASS THROUGH FEDERAL GRANTS FOR WELFARE AND HIGHWAYS HAVE BEEN INCLUDED IN THE FEDERAL GRANTS BEGINNING IN 1985.
[2] 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, 1985

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
POPULATION (1985 Estimate)	13,390	215,572	31,132	33,936	27,026	7,934	53,277	28,262
TOTAL ASSESSED VALUATION	96,572,496	1,084,265,975	152,206,388	115,743,351	126,254,513	58,893,683	355,491,928	208,622,385
1984 TAX LEVY (Payable in 1985)	3,221,682	25,957,443	4,203,402	4,840,962	3,663,363	1,727,437	8,687,632	3,425,955
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,608,850	23,836,449	3,500,196	4,011,227	2,945,696	1,481,736	7,210,697	2,731,239
SPECIAL ASSESSMENTS	....	....	....	93,325	....	6,000	604,480	127,050
LICENSES AND PERMITS	80,901	81,409	37,623	37,273	27,920	5,582	37,858	3,045
FINES AND FORFEITS	66,218	495,083	141,959	322,872	69,702	21,059	179,957	87,307
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	307,116	1,625,784	438,560	511,023	343,826	147,929	772,197	316,972
- Highways	672,969	549,735	176,902	270,841	339,322	....	1,369,942	....
- Welfare	1,178,991	9,026,321	2,411,469	4,263,290	1,815,090	379,862	3,814,546	1,487,227
- All Other	379,269	2,973,018	123,731	306,128	9,395	6,176	460,678	17,626
State Grants - Local Government Aid	113,721	516,162	199,453	276,383	136,770	66,374	298,967	203,663
- Homestead Credit	597,327	7,516,687	910,875	1,101,413	870,008	271,906	1,451,876	680,467
- Mobile Home Homestead Credit	4,585	150,022	3,067	11,548	19,308	1,426	21,713	4,078
- Attached Machinery Aid	....	90,099	....	....	....	....	65,317	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	169,288	....	....	....	....	....	....	....
- Highways	2,189,444	3,156,071	1,872,032	2,512,633	1,436,947	1,045,177	2,595,468	1,384,704
- Welfare	1,115,021	7,358,105	2,379,673	4,037,092	1,106,419	299,571	3,192,914	1,135,000
- Other	259,365	2,968,428	244,472	595,040	175,558	44,075	144,680	66,049
Local Units Grants	....	709,047	524,573	853,465	....	....	....	90,723
TOTAL INTERGOVERNMENTAL REVENUES	6,987,096	36,639,479	9,284,807	14,738,856	6,252,643	2,262,496	14,188,298	5,386,509
CHARGES FOR SERVICES	451,403	5,059,097	426,946	617,207	282,912	220,783	619,289	448,252
INTEREST EARNINGS	312,422	4,020,611	329,186	716,213	324,113	142,972	732,665	496,240
ALL OTHER REVENUES	610,025	3,836,668	825,875	1,480,532	399,996	140,678	1,449,765	224,929
TOTAL REVENUES	11,116,915	73,968,796	14,546,592	22,017,505	10,302,982	4,281,306	25,023,009	9,504,571
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	133,499	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	493,752	67,030	30,000	135	367,000	....	1,485,367	448,593
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	11,610,667	74,169,325	14,576,592	22,017,640	10,669,982	4,281,306	26,508,376	9,953,164

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTPAMI	BENTON	BIG STONE	BLUE EARTH	BROWN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,227,648	11,174,777	1,820,961	3,070,379	1,389,462	500,169	3,015,355	1,358,499
PUBLIC SAFETY - Sheriff	337,383	5,967,983	650,830	570,902	611,657	154,733	953,024	499,323
- Corrections	431,730	3,411,857	325,225	594,967	83,694	20,562	949,068	136,410
- Other	39,692	165,388	54,619	85,001	25,422	3,369	39,792	36,762
TOTAL PUBLIC SAFETY	808,805	9,545,228	1,030,674	1,250,870	720,773	178,664	1,941,884	672,495
HIGHWAYS								
Administration	299,086	....	91,693	141,017	98,148	86,604	607,002	311,360
Operation and Maintenance	1,007,556	9,663,005	2,863,667	3,597,724	1,025,536	731,202	1,935,041	1,083,568
TOTAL HIGHWAYS	1,306,642	9,663,005	2,955,360	3,738,741	1,123,684	817,806	2,542,043	1,394,928
SANITATION	101,996	615,732	75,007	42,847	33,000	73,424	....	....
HEALTH	313,877	1,434,393	55,303	239,963	293,126	50,573	357,946	245,504
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	78,916	296,475	196,240	154,018	65,495	44,681	112,357	51,641
General Assistance	299,327	2,022,922	752,631	1,522,607	348,281	81,553	1,050,177	299,246
Aid to Families with Dependent Children	1,587,514	11,896,251	3,384,962	6,040,849	1,779,811	380,050	3,921,593	947,092
Medical Assistance (County Share)	244,175	1,409,746	685,369	637,676	443,594	147,111	465,526	382,763
Social Services	1,133,404	8,199,834	1,800,720	2,893,365	1,143,955	496,807	2,245,482	1,387,987
Other Welfare Costs	186,528	2,031,298	181,257	440,775	781,333	64,625	1,480,902	730,708
TOTAL WELFARE	3,529,864	25,856,526	7,001,179	11,689,290	4,562,469	1,214,827	9,276,037	3,799,437
LIBRARIES	54,674	2,235,566	71,160	36,943	95,911	22,595	182,153	....
RECREATION AND PARKS	87,397	1,501,928	76,957	48,917	20,854	12,810	266,638	446,848
CONSERVATION OF NATURAL RESOURCES	494,757	277,850	334,488	621,000	152,350	152,795	910,355	274,399
ECONOMIC DEVELOPMENT	97,632	2,626,500	115,163	88,993	....	473	642,899	46,335
MISCELLANEOUS EXPENDITURES	132,446	448,186	429,786	375,927	135,589	194,100	....	....
INTEREST AND FISCAL CHARGES	156,771	781,064	6,305	39,010	4,557	....	241,773	55,812
TOTAL CURRENT EXPENDITURES	8,312,509	66,160,755	13,972,343	21,242,880	8,531,775	3,218,236	19,377,083	8,294,257
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	1,839,211	....	....	5,832	....	....	....
PUBLIC SAFETY	93,643	232,329	....	....	....	....	....	....
HIGHWAYS	2,713,757	165,973	....	....	1,669,111	840,922	4,807,610	1,200,576
RECREATION AND PARKS	....	1,039,507	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	2,458,064	....	....	....	....	150,330	....
TOTAL CAPITAL OUTLAY	2,807,400	5,735,084	....	....	1,674,943	840,922	4,957,940	1,200,576
TOTAL EXPENDITURES	11,119,909	71,895,839	13,972,343	21,242,880	10,206,718	4,059,158	24,335,023	9,494,833
OTHER USES								
DEBT REDEMPTION - BONDS PAID	75,000	850,000	....	145,000	....	....	215,000	103,000
- OTHER LONG-TERM DEBT	76,901	....	32,928	17,344	28,698	....	90,307	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	493,752	67,030	30,000	135	367,000	....	1,485,367	448,593
- ENTERPRISE FUNDS	....	200,000	....	....	....	....	26,800	....
TOTAL EXPENDITURES AND OTHER USES	11,765,562	73,012,869	14,035,271	21,405,359	10,602,416	4,059,158	26,152,497	10,046,426

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY	CLEARWATER	COOK
POPULATION (1985 Estimate)	28,530	40,660	21,352	14,823	28,376	49,773	9,113	4,338
TOTAL ASSESSED VALUATION	129,710,301	259,966,508	157,388,366	123,840,269	123,919,548	225,906,224	38,670,736	39,436,694
1984 TAX LEVY (Payable in 1985)	6,584,872	7,089,275	5,451,882	3,398,563	5,366,626	5,810,247	1,549,926	1,781,924
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	5,366,642	6,688,355	4,648,387	2,873,253	4,143,978	4,811,410	1,297,237	1,396,106
SPECIAL ASSESSMENTS	....	10,516	....	705,354	63,603	1,065,411	22,718	18,294
LICENSES AND PERMITS	42,133	21,171	72,572	23,957	93,689	11,619	6,887	7,594
FINES AND FORFEITS	48,977	229,238	162,746	37,917	143,492	199,092	42,256	36,190
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	613,366	406,131	459,038	309,523	436,844	460,367	205,736	105,686
- Highways	241,324	....	2,589,472	643,228	52,198	82,683	382,788	....
- Welfare	2,724,483	1,438,072	2,703,850	614,247	1,314,092	2,930,474	1,493,181	234,371
- All Other	30,509	1,258,369	427,204	42,545	75,363	18,044	340,561	428,544
State Grants - Local Government Aid	240,153	180,601	152,911	121,575	....	281,184	81,322	34,630
- Homestead Credit	1,438,701	1,616,721	936,386	535,598	1,461,836	1,193,043	320,907	237,274
- Mobile Home Homestead Credit	12,087	36,016	....	3,213	28,983	....	3,891	1,287
- Attached Machinery Aid	490,939	....	....	....	....	72,233	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	125,250
- Taconite Relief and Aids	....	....	....	....	....	....	....	292,450
- Highways	1,126,105	1,333,191	1,688,113	1,229,352	1,134,065	2,971,328	1,316,255	501,004
- Welfare	3,207,026	1,354,981	2,798,769	610,625	1,052,910	2,602,048	1,125,388	216,980
- Other	376,660	386,093	572,141	25,127	190,473	296,385	100,465	444,096
Local Units Grants	....	283,632	....	....	....	17,139	....	19,829
TOTAL INTERGOVERNMENTAL REVENUES	10,501,353	8,293,807	12,327,884	4,135,033	5,746,764	10,924,928	5,370,494	2,641,401
CHARGES FOR SERVICES	1,172,249	1,513,011	926,191	332,974	584,684	1,050,325	246,496	137,715
INTEREST EARNINGS	357,095	863,539	494,179	611,482	311,423	597,255	178,923	269,942
ALL OTHER REVENUES	1,008,014	618,104	632,897	172,663	621,844	1,168,218	414,280	211,709
TOTAL REVENUES	18,496,463	18,237,741	19,264,856	8,892,633	11,709,477	19,828,258	7,579,291	4,718,951
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	535,000	1,493,800	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	91,460	16,145	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	116,000	1,055,692	449,820	305,891	465,111	294,130	....	5,000
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	18,612,463	19,293,433	19,714,676	9,198,524	12,801,048	21,632,333	7,579,291	4,723,951

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	CARLTON	CARVER	CASS	CHIPPEWA	CHICAGO	CLAY	CLEARWATER	COOK
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	3,400,084	3,215,198	2,316,579	1,112,104	1,674,593	1,819,075	803,599	907,302
PUBLIC SAFETY - Sheriff	803,093	2,199,493	777,010	265,124	1,010,887	675,534	306,396	222,744
- Corrections	348,253	219,405	372,985	104,699	504,956	795,412	111,167	60,552
- Other	17,292	71,516	111,644	50,126	23,985	86,003	16,744	90,459
TOTAL PUBLIC SAFETY	1,168,638	2,490,414	1,261,639	419,949	1,539,828	1,556,949	434,307	373,755
HIGHWAYS								
Administration	359,905	54,383	191,762	94,341	265,564	202,056	234,426	95,082
Operation and Maintenance	2,943,062	1,215,859	5,253,649	874,433	1,278,198	4,575,314	1,892,495	1,124,361
TOTAL HIGHWAYS	3,302,967	1,270,242	5,445,411	968,774	1,543,762	4,777,370	2,126,921	1,219,443
SANITATION	216,141	....	88,229	....	....	44,915	12,188	243,671
HEALTH	537,447	534,615	505,931	43,840	564,042	104,025	56,233	200,686
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	213,543	117,204	189,228	60,262	63,941	191,219	46,655	18,261
General Assistance	1,133,603	264,279	890,918	163,134	247,121	840,073	391,072	84,484
Aid to Families with Dependent Children	3,609,084	987,626	3,922,456	598,443	1,833,337	4,131,737	1,260,842	232,247
Medical Assistance (County Share)	618,324	437,005	612,136	298,009	339,317	704,287	250,063	73,415
Social Services	3,011,001	3,032,689	1,597,992	939,900	1,477,698	2,215,078	703,243	370,012
Other Welfare Costs	493,030	1,064,030	335,921	110,440	215,445	650,175	636,044	54,696
TOTAL WELFARE	9,078,585	5,902,833	7,548,651	2,170,188	4,176,859	8,732,569	3,287,919	833,115
LIBRARIES	....	302,754	....	123,467	77,316	92,400	13,841	29,914
RECREATION AND PARKS	38,406	259,552	69,046	122,289	77,127	126,926	29,089	21,664
CONSERVATION OF NATURAL RESOURCES	395,941	266,069	819,110	480,587	236,400	1,051,918	430,692	39,908
ECONOMIC DEVELOPMENT	....	56,679	9,000	7,500	70,010	205,512	220,118	395,857
MISCELLANEOUS EXPENDITURES	....	....	204,542	245,426	685,745	276,569	10,639	114,240
INTEREST AND FISCAL CHARGES	35,375	360,119	33,840	193,952	30,533	154,735	12,141	33,081
TOTAL CURRENT EXPENDITURES	18,173,584	14,658,475	18,301,978	5,888,076	10,676,215	18,942,963	7,437,687	4,412,636
CAPITAL OUTLAY								
GENERAL GOVERNMENT	96,743	....	....	....	....	....	....	17,521
PUBLIC SAFETY	40,021	....	....	23,654	....	57,291	....	....
HIGHWAYS	491,945	1,517,935	....	2,335,219	632,268	....	....	276,884
RECREATION AND PARKS	5,926	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	84,165	1,637,686	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	718,800	3,155,621	....	2,358,873	632,268	57,291	....	294,405
TOTAL EXPENDITURES	18,892,384	17,814,096	18,301,978	8,246,949	11,308,483	19,000,254	7,437,687	4,707,041
OTHER USES								
DEBT REDEMPTION - BONDS PAID	45,000	345,000	10,000	370,000	150,000	145,000	115,000	65,000
- OTHER LONG-TERM DEBT	....	....	....	....	14,091	23,660	62,533	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	116,000	1,055,692	449,820	305,891	465,111	294,130	....	5,000
- ENTERPRISE FUNDS	....	....	....	....	....	144,119	....	....
TOTAL EXPENDITURES AND OTHER USES	19,053,384	19,214,788	18,761,798	8,922,840	11,937,685	19,607,163	7,615,220	4,777,041

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1985 Estimate)	13,832	42,897	220,831	15,257	29,912	18,720	21,614	34,963
TOTAL ASSESSED VALUATION	190,390,974	263,224,527	1,411,355,375	121,078,721	158,773,661	224,977,536	151,373,079	261,166,056
1984 TAX LEVY (Payable in 1985)	2,658,990	6,971,814	26,628,719	3,066,533	4,987,280	3,008,024	3,227,720	5,277,042
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,273,051	5,743,813	23,635,065	2,460,999	3,751,050	2,559,963	2,504,453	4,307,804
SPECIAL ASSESSMENTS	74,710	....	....	83	46,911	549,610	....	1,034,707
LICENSES AND PERMITS	3,917	39,506	8,077	1,847	71,042	745	18,620	5,226
FINES AND FORFEITS	42,481	270,920	609,272	35,916	113,238	59,899	75,807	194,981
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	256,079	637,870	1,119,462	260,020	439,487	317,069	301,291	442,654
- Highways	207,799	656,756	160,384	318,299	20,861	150,066	336,938	313,954
- Welfare	579,330	5,200,491	8,683,472	589,638	2,121,881	....	834,043	1,961,538
- All Other	11,328	417,618	1,071,056	4,389	14,260	7,145	246,636	80,859
State Grants - Local Government Aid	123,385	260,226	530,361	106,983	184,368	139,426	202,498	234,895
- Homestead Credit	348,213	1,417,048	6,011,140	578,087	1,093,128	416,497	709,004	977,199
- Mobile Home Homestead Credit	530	11,966	91,443	....	10,080	....	....	....
- Attached Machinery Aid	....	52,568	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	144,852	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,672,099	2,208,080	1,848,575	1,305,908	1,601,353	2,481,255	2,309,222	2,371,360
- Welfare	569,371	3,425,548	7,444,739	588,255	1,302,605	....	934,042	1,999,455
- Other	43,916	778,480	1,769,878	30,997	471,575	43,306	180,624	242,704
Local Units Grants	20,892	43,442	2,248,082	....	10,000	....	6,953	6,253
TOTAL INTERGOVERNMENTAL REVENUES	3,832,942	15,254,945	31,354,364	3,782,576	7,269,598	3,554,764	6,061,251	8,630,871
CHARGES FOR SERVICES	205,446	1,314,223	3,333,001	370,209	870,656	251,581	743,051	767,312
INTEREST EARNINGS	210,492	576,068	2,987,398	223,478	830,863	462,757	204,216	502,632
ALL OTHER REVENUES	191,496	298,784	2,888,537	161,000	514,886	72,676	201,899	469,983
TOTAL REVENUES	6,834,535	23,498,259	64,815,714	7,036,108	13,468,244	7,511,995	9,809,297	15,913,516
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	625,000	....	840,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	114,890	100,000
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	275,000	193,785	1,244,049	260,685	....	497,315	409,559	535,676
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,109,535	23,692,044	66,059,763	7,296,793	13,468,244	8,634,310	10,333,746	17,389,192

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	COTTONWOOD	CROW WING	MINNESOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREERORN
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	740,661	3,019,665	12,140,495	925,666	1,657,864	1,090,929	1,226,680	2,077,701
PUBLIC SAFETY - Sheriff	255,691	1,385,146	3,644,571	630,459	493,290	306,566	372,968	704,686
- Corrections	86,652	487,584	.....	48,971	429,340	95,055	255,591	326,607
- Other	23,116	273,749	116,578	53,148	96,176	17,811	14,795	79,106
TOTAL PUBLIC SAFETY	365,459	2,146,479	3,761,149	732,578	1,018,806	419,432	643,354	1,110,399
HIGHWAYS								
Administration	121,289	548,131	684,691	186,366	94,489	152,461	428,983	107,416
Operation and Maintenance	2,636,285	1,577,959	2,747,514	1,089,236	4,380,092	1,110,572	1,870,299	1,742,734
TOTAL HIGHWAYS	2,757,574	2,126,090	3,432,205	1,275,602	4,474,581	1,263,033	2,299,282	1,850,150
SANITATION	40,859	31,888	.....	3,022	.....	1,000	.....	1,968
HEALTH	55,441	661,923	2,469,066	106,826	447,650	.....	403,917	540,967
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	16,412	180,208	356,145	42,123	164,435	.....	66,684	210,557
General Assistance	244,993	1,676,990	1,482,531	170,853	324,423	.....	343,604	444,966
Aid to Families with Dependent Children	616,405	4,263,485	9,393,391	705,895	1,748,168	.....	1,002,366	2,393,054
Medical Assistance (County Share)	323,800	943,777	1,788,365	227,642	480,366	.....	350,194	636,044
Social Services	847,330	2,287,556	14,016,405	785,192	1,657,505	.....	688,640	2,624,066
Other Welfare Costs	89,665	2,263,944	2,411,841	107,237	810,119	882,411	100,878	358,439
TOTAL WELFARE	2,138,605	11,615,960	29,448,678	2,038,942	5,185,016	882,411	2,552,366	6,667,126
LIBRARIES	.....	96,295	2,276,053	19,489	90,371	102,172	.....	67,915
RECREATION AND PARKS	161,075	80,301	1,080,396	14,815	123,583	65,944	40,668	41,916
CONSERVATION OF NATURAL RESOURCES	259,969	338,973	287,366	267,473	166,725	398,183	393,749	1,009,483
ECONOMIC DEVELOPMENT	14,671	140,902	2,431,226	739	4,173	29,626	7,922	1,816
MISCELLANEOUS EXPENDITURES	323,587	438,425	264,783	255,880	286,389	237,861	108,150	258,228
INTEREST AND FISCAL CHARGES	12,800	65,761	.....	185,370	230,082	106,584	10,099	205,389
TOTAL CURRENT EXPENDITURES	6,870,701	20,762,662	57,591,417	5,826,402	13,685,240	4,597,175	7,686,187	13,833,058
CAPITAL OUTLAY								
GENERAL GOVERNMENT	.....	.....	714,531	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....	.....	.....
HIGHWAYS	.....	2,281,170	4,669,897	1,033,947	.....	2,267,261	2,304,388	2,054,473
RECREATION AND PARKS	.....	.....	188,224	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	394,612	.....	.....	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	394,612	2,281,170	5,572,652	1,033,947	.....	2,267,261	2,304,388	2,054,473
TOTAL EXPENDITURES	7,265,313	23,043,832	63,164,069	6,860,349	13,685,240	6,864,436	9,990,575	15,887,531
OTHER USES								
DEBT REDEMPTION - BONDS PAID	.....	300,000	.....	110,000	255,000	80,000	15,000	385,000
- OTHER LONG-TERM DEBT	27,241	.....	.....	.....	29,309	.....	72,016	31,620
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	275,000	193,785	1,244,049	260,685	.....	497,315	409,559	535,676
- ENTERPRISE FUNDS	.....	.....	.....	134,626	.....	169,425	.....	.....
TOTAL EXPENDITURES AND OTHER USES	7,567,554	23,537,617	64,408,118	7,365,660	13,969,549	7,611,176	10,487,150	16,839,827

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
POPULATION (1985 Estimate)	39,996	7,176	960,606	18,982	15,348	26,080	44,141	13,454
TOTAL ASSESSED VALUATION	398,541,532	73,384,804	8,585,320,093	81,122,852	95,319,297	89,117,877	304,665,438	204,036,057
1984 TAX LEVY (Payable in 1985)	6,889,528	1,353,175	209,043,598	2,469,704	2,679,230	4,729,848	12,228,042	2,940,797
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	6,006,099	1,132,451	175,680,938	1,744,267	2,435,957	3,297,155	10,226,352	2,578,174
SPECIAL ASSESSMENTS	....	52,470	....	....	....	7,122	....	118,823
LICENSES AND PERMITS	49,788	706	1,677,668	16,172	35,074	55,128	33,709	3,444
FINES AND FORFEITS	114,774	23,624	1,476,159	112,359	69,316	152,201	149,619	55,700
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	471,075	146,994	8,668,304	224,823	346,498	312,351	954,008	276,674
- Highways	513,761	36	....	274,722	181,141	9,306	915,277	540,485
- Welfare	1,459,287	262,854	74,765,600	688,476	2,076,542	1,602,649	4,005,910	625,074
- All Other	200,392	9,258	1,091,013	46,002	412,491	19,892	599,929	4,747
State Grants - Local Government Aid	238,334	65,765	....	143,606	75,910	126,790	289,909	117,523
- Homestead Credit	1,075,651	224,753	35,622,174	762,970	485,241	1,488,185	1,934,930	356,372
- Mobile Home Homestead Credit	11,867	....	30,126	....	3,803	13,198	....	910
- Attached Machinery Aid	....	....	....	....	....	....	409,373	....
- Taconite Homestead Credit	....	....	....	....	....	....	958,735	....
- Taconite Relief and Aids	....	....	....	....	....	....	805,153	....
- Highways	1,957,145	879,724	11,248,562	1,042,305	832,103	1,302,198	2,849,087	2,309,676
- Welfare	1,757,923	256,344	79,487,468	721,543	1,117,009	1,196,295	4,558,908	578,228
- Other	478,145	24,846	9,060,675	220,976	469,771	151,381	628,374	42,516
Local Units Grants	92,390	....	3,346,664	....	....	....	334,526	....
TOTAL INTERGOVERNMENTAL REVENUES	8,255,970	1,870,574	223,320,586	4,125,423	6,000,509	6,222,245	19,244,119	4,852,205
CHARGES FOR SERVICES	1,296,866	131,683	24,111,985	494,842	341,196	654,739	1,034,145	208,473
INTEREST EARNINGS	681,497	121,208	38,024,481	292,187	377,695	264,747	951,278	317,786
ALL OTHER REVENUES	807,704	123,843	19,617,590	308,173	518,384	664,739	1,659,394	145,988
TOTAL REVENUES	17,212,698	3,456,559	483,909,407	7,093,423	9,778,131	11,318,076	33,298,616	8,280,593
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	2,140,000	....	....
- OTHER LONG-TERM DEBT	....	....	1,172,976	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	250,000	100,000	22,015,102	85,000	110,077	93,321	1,029,507	301,367
- ENTERPRISE FUNDS	....	....	179,081	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	17,462,698	3,556,559	507,276,566	7,178,423	9,888,208	13,551,397	34,328,123	8,581,960

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI	ITASCA	JACKSON
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	2,680,352	461,712	39,691,606	1,188,758	1,144,462	1,362,256	3,367,278	937,614
PUBLIC SAFETY - Sheriff	1,068,475	169,205	7,911,173	289,585	440,602	605,252	1,325,778	324,680
- Corrections	206,484	33,233	33,496,985	184,452	177,489	434,790	632,447	33,548
- Other	52,625	21,503	31,996,611	30,127	81,795	25,967	254,984	71,778
TOTAL PUBLIC SAFETY	1,327,584	223,941	73,404,769	504,164	699,886	1,066,009	2,213,209	430,006
HIGHWAYS								
Administration	127,666	108,454	2,569,451	76,744	145,545	172,226	636,566	230,968
Operation and Maintenance	1,363,510	1,361,588	16,090,429	1,269,322	1,095,619	905,360	5,853,891	1,145,185
TOTAL HIGHWAYS	1,491,176	1,470,042	18,659,880	1,346,066	1,241,164	1,077,586	6,490,457	1,376,153
SANITATION	34,751	....	....	85,369	72,404	94,208	881,419	....
HEALTH	1,216,574	27,131	12,399,879	235,845	127,201	351,721	859,451	87,562
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	84,032	21,026	7,304,795	68,878	33,739	70,321	387,968	40,734
General Assistance	540,293	113,880	36,705,585	223,447	370,275	358,467	2,073,743	233,462
Aid to Families with Dependent Children	1,943,986	344,595	81,215,129	849,115	1,878,120	1,910,322	5,263,320	789,765
Medical Assistance (County Share)	775,347	153,349	15,608,539	265,460	337,540	315,138	744,931	185,702
Social Services	2,061,436	326,155	1,538,542	723,839	786,824	1,594,720	4,214,339	711,668
Other Welfare Costs	214,616	....	128,442,789	99,652	836,192	254,861	1,283,737	114,949
TOTAL WELFARE	5,619,710	959,005	270,815,379	2,230,391	4,242,690	4,503,829	13,968,038	2,076,280
LIBRARIES	89,890	1,519	13,607,649	....	....	72,476	....	67,998
RECREATION AND PARKS	57,983	27,345	....	47,734	399,678	5,500	436,043	109,971
CONSERVATION OF NATURAL RESOURCES	144,208	133,699	....	118,401	371,690	149,130	862,952	304,400
ECONOMIC DEVELOPMENT	....	....	....	12,584	265,230	43,784	....	3,138
MISCELLANEOUS EXPENDITURES	....	141,856	834,407	185,691	181,581	227,581	1,089,242	26,783
INTEREST AND FISCAL CHARGES	24,413	13,955	12,528,206	....	10,219	540,905	14,772	13,588
TOTAL CURRENT EXPENDITURES	12,686,641	3,460,205	441,941,775	5,955,003	8,756,205	9,494,985	30,182,861	5,433,493
CAPITAL OUTLAY								
GENERAL GOVERNMENT	72,694	....	3,658,396	....	....	46,162	558,890	....
PUBLIC SAFETY	60,661	....	1,947,443	....	....	103,293	20,003	....
HIGHWAYS	2,500,442	....	13,020,364	491,054	658,397	1,413,406	3,553,542	2,176,822
RECREATION AND PARKS	250,650	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	21,828,018	....	....	3,224	....	535
TOTAL CAPITAL OUTLAY	2,884,447	....	40,454,221	491,054	658,397	1,566,085	4,132,435	2,177,357
TOTAL EXPENDITURES	15,571,088	3,460,205	482,395,996	6,446,057	9,414,602	11,061,070	34,315,296	7,610,850
OTHER USES								
DEBT REDEMPTION - BONDS PAID	50,000	28,000	3,825,000	....	....	130,000	145,000	10,000
- OTHER LONG-TERM DEBT	....	....	1,750,000	....	48,262	2,140,000	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	250,000	100,000	22,015,102	85,000	110,077	93,321	1,029,507	301,367
- ENTERPRISE FUNDS	....	....	1,580,299	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	15,871,088	3,588,205	511,566,397	6,531,057	9,572,941	13,424,391	35,489,803	7,922,217

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
POPULATION (1985 Estimate)	12,594	39,902	6,755	16,596	10,333	11,586	3,888	23,767
TOTAL ASSESSED VALUATION	48,692,911	260,378,030	82,597,631	61,279,693	101,735,259	42,128,712	21,360,032	128,088,481
1984 TAX LEVY (Payable in 1985)	2,405,821	5,977,621	1,632,285	2,542,727	1,610,927	3,010,099	1,019,827	4,445,761
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,724,564	4,905,352	1,555,446	3,349,135	1,337,780	2,059,339	1,133,597	3,552,407
SPECIAL ASSESSMENTS	25,012	830,073	32,673	9,844	354,710	....	27,603	191,435
LICENSES AND PERMITS	12,795	39,204	174	7,606	940	9,365	23,200	46,992
FINES AND FORFEITS	94,032	128,863	22,393	61,466	34,149	42,970	32,101	61,393
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	206,624	532,869	136,925	355,183	166,241	136,194	106,961	379,036
- Highways	55,722	23,818	7,630	405,838	109,291	418,090	118,108	33,877
- Welfare	805,650	2,352,898	321,488	1,628,755	307,118	863,200	209,305	998,887
- All Other	47,699	507,197	116,450	102,025	28,398	241,857	141,876	13,513
State Grants - Local Government Aid	113,632	280,917	56,709	158,788	95,728	114,169	71,911	171,817
- Homestead Credit	685,893	1,192,616	167,652	583,273	273,718	754,952	206,972	1,005,297
- Mobile Home Homestead Credit	11,874	10,284	....	....	842	2,733	....	6,349
- Attached Machinery Aid	....	....	....	487,627	....	....	....	....
- Taconite Homestead Credit	....	....	....	2,027	....	245,503	....	....
- Taconite Relief and Aids	....	....	....	....	....	1,358,346	....	....
- Highways	973,146	2,284,539	2,178,288	1,442,607	1,211,765	640,652	1,632,863	1,420,821
- Welfare	753,205	2,765,393	205,189	1,686,481	257,590	954,037	206,405	919,829
- Other	30,064	206,435	14,145	218,599	16,547	814,742	79,959	139,271
Local Units Grants	....	4,616	....	92,031	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	3,683,509	10,161,582	3,204,476	7,163,234	2,467,238	6,544,475	2,774,360	5,088,697
CHARGES FOR SERVICES	189,168	1,928,510	358,834	432,666	159,241	451,192	138,820	455,956
INTEREST EARNINGS	214,703	854,033	293,327	653,230	214,463	287,824	283,166	358,760
ALL OTHER REVENUES	229,125	552,579	82,708	539,864	80,446	739,866	47,247	475,545
TOTAL REVENUES	6,172,908	19,400,196	5,550,031	12,217,045	4,648,967	10,135,031	4,460,094	10,231,185
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	395,000	....	....	....	1,087,472	1,004,005	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	175,052	775,500	....	55,698	479,556	370,000	63,254	372,076
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,347,960	20,570,696	5,550,031	12,272,743	5,128,523	11,592,503	5,527,353	10,603,261

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1995

GOVERNMENTAL FUNDS	KANABEC	KANDIYOHI	KITTSOP	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	853,255	1,757,498	744,245	1,258,699	647,562	1,269,453	730,646	1,340,135
PUBLIC SAFETY - Sheriff	530,683	712,251	268,148	593,083	200,927	702,022	222,021	477,574
- Corrections	....	622,322	45,000	181,010	15,096	....	146,371	344,551
- Other	11,398	172,777	5,203	14,647	12,334	40,202	26,209	14,935
TOTAL PUBLIC SAFETY	542,081	1,507,350	318,351	788,740	228,357	742,224	394,601	837,060
HIGHWAYS								
Administration	80,966	366,423	92,387	378,409	68,464	183,424	134,587	155,982
Operation and Maintenance	1,069,341	2,045,429	2,523,310	1,303,068	1,047,052	2,578,368	1,860,165	1,511,657
TOTAL HIGHWAYS	1,150,307	2,411,852	2,615,697	1,681,477	1,115,516	2,761,792	1,994,752	1,667,639
SANITATION	11,100	265,571	20,108	182,925	....	145,869	24,937	....
HEALTH	305,564	423,854	98,933	291,910	34,675	194,091	27,312	284,930
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	30,242	150,307	24,654	67,099	10,653	48,835	14,914	54,598
General Assistance	258,444	856,692	23,490	668,385	72,472	442,905	125,951	259,456
Aid to Families with Dependent Children	962,094	3,101,143	231,833	2,018,135	254,709	1,182,699	186,131	1,175,565
Medical Assistance (County Share)	165,574	495,618	170,876	350,119	187,302	169,590	100,269	370,752
Social Services	546,812	2,769,169	289,691	1,543,617	377,418	999,749	200,217	1,186,647
Other Welfare Costs	120,914	331,604	113,777	315,198	49,045	135,059	50,160	167,432
TOTAL WELFARE	2,084,080	7,704,533	854,321	4,962,553	951,599	2,978,837	677,642	3,214,450
LIBRARIES	34,046	96,904	23,886	27,902	....	....	....	153,444
RECREATION AND PARKS	14,013	114,907	31,250	21,787	10,102	276,812	62,562	72,921
CONSERVATION OF NATURAL RESOURCES	83,979	577,036	120,140	398,413	357,118	311,865	67,785	329,317
ECONOMIC DEVELOPMENT	29,859	45,011	719	68,905	5,700	10,575	24,642	12,900
MISCELLANEOUS EXPENDITURES	112,918	143,576	86,324	249,855	65,637	280,486	85,656	....
INTEREST AND FISCAL CHARGES	80,290	530,239	84,372	103,012	64,524	14,948	31,261	124,091
TOTAL CURRENT EXPENDITURES	5,301,492	15,578,331	4,998,346	10,036,178	3,480,790	8,986,952	4,121,796	8,036,887
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	47,099	....	....	....	48,077	....	....
PUBLIC SAFETY	22,098	380	....	....	....	68,427	....	....
HIGHWAYS	749,685	4,327,608	....	1,110,657	841,884	311,415	....	1,484,721
RECREATION AND PARKS	....	....	....	....	....	27,218	....	....
ALL OTHER CAPITAL OUTLAY	....	1,083,796	....	....	....	362,446	....	....
TOTAL CAPITAL OUTLAY	771,783	5,458,883	....	1,110,657	841,884	817,583	....	1,484,721
TOTAL EXPENDITURES	6,073,275	21,037,214	4,998,346	11,146,835	4,322,674	9,804,535	4,121,796	9,521,608
OTHER USES								
DEBT REDEMPTION - BONDS PAID	50,000	499,200	160,000	237,000	159,000	75,000	115,802	225,000
- OTHER LONG-TERM DEBT	....	33,225	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	175,052	775,500	....	55,698	479,556	370,000	63,254	372,076
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,298,327	22,345,139	5,158,346	11,439,533	4,961,230	10,249,535	4,300,852	10,118,684

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	LINCOLN	LYON	MAHONEN	MARSHALL	MARTIN	MCLEOD	NEEKER	MILLE LACS
POPULATION (1985 Estimate)	7,806	25,861	5,616	12,800	24,398	30,290	21,120	18,623
TOTAL ASSESSED VALUATION	71,159,796	191,601,588	31,749,343	127,452,270	279,269,696	182,067,941	155,509,603	78,489,524
1984 TAX LEVY (Payable in 1985)	1,806,035	3,545,268	1,258,228	2,070,591	4,173,880	5,168,641	2,873,978	3,164,387
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,496,916	3,003,119	1,050,688	2,008,149	3,623,537	3,970,109	2,260,673	2,418,385
SPECIAL ASSESSMENTS	1,166,478	204,118	16,474	296,738	772,209	182,007	37,558	13,229
LICENSES AND PERMITS	1,333	7,550	4,154	12,230	1,065	6,832	457	32,665
FINES AND FORFEITS	20,334	89,876	25,475	45,833	114,499	143,178	168,716	98,738
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	163,984	330,099	106,138	270,742	306,685	353,093	289,797	401,317
- Highways	381,248	521,991	121,795	606,219	62,808	221,524	199,615	....
- Welfare	....	22,531	611,563	417,048	....	1,000,734	911,355	1,313,805
- All Other	1,543	15,531	19,849	83,955	474	36,880	33,456	141,452
State Grants - Local Government Aid	78,205	191,333	59,901	95,448	171,105	192,919	183,960	153,653
- Homestead Credit	306,424	605,576	215,707	304,699	550,614	1,246,754	616,752	828,763
- Mobile Home Homestead Credit	499	2,851	1,066	696	....	11,151	4,688	9,209
- Attached Machinery Aid	....	....	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,175,252	2,150,900	953,631	2,845,537	2,016,758	911,235	1,427,280	1,253,337
- Welfare	....	948	676,591	394,722	....	1,025,938	872,611	1,300,672
- Other	75,622	93,176	57,882	37,244	104,668	234,291	118,134	226,817
Local Units Grants	....	56,807	....	....	....	1,638	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,182,777	3,991,743	2,824,123	5,056,310	3,213,112	5,236,157	4,657,648	5,629,025
CHARGES FOR SERVICES	158,278	228,554	158,551	566,297	345,315	609,873	702,735	626,914
INTEREST EARNINGS	203,269	454,201	94,364	443,410	510,239	764,191	224,232	380,740
ALL OTHER REVENUES	109,041	481,406	89,840	383,883	124,504	855,186	255,266	421,349
TOTAL REVENUES	5,338,426	8,460,567	4,263,669	8,812,850	8,704,480	11,767,533	8,307,285	9,621,045
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	75,000	....	765,000	565,000	....	....	....
- OTHER LONG-TERM DEBT	....	82,635	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	164,698	313,562	....	....	206,471	454,392	445,000	329,665
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,503,124	8,931,764	4,263,669	9,577,850	9,475,951	12,221,925	8,752,285	9,950,710

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	LINCOLN	LYON	MAHONOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	622,912	1,289,688	521,410	767,874	1,229,540	1,714,777	817,727	1,339,149
PUBLIC SAFETY - Sheriff	217,515	233,557	236,629	356,643	612,051	543,576	461,221	621,655
- Corrections	15,051	299,516	36,750	50,863	163,302	343,923	....	241,953
- Other	19,215	45,204	12,386	67,052	12,909	83,100	39,091	29,414
TOTAL PUBLIC SAFETY	251,781	578,277	285,765	474,558	788,262	970,599	500,312	893,022
HIGHWAYS								
Administration	67,220	130,885	87,495	179,184	91,911	271,943	97,799	142,706
Operation and Maintenance	793,983	3,763,039	1,308,853	4,535,753	1,362,804	1,043,435	1,937,518	957,105
TOTAL HIGHWAYS	861,203	3,893,924	1,396,348	4,714,937	1,454,715	1,315,378	2,035,317	1,099,811
SANITATION	....	....	....	....	111,814	....	22,065	9,528
HEALTH	....	....	19,864	17,673	....	315,789	271,148	420,451
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	....	....	18,972	41,117	....	139,106	87,553	74,425
General Assistance	....	....	334,008	55,773	....	378,086	204,846	414,003
Aid to Families with Dependent Children	....	....	816,926	326,448	....	1,053,190	1,194,626	1,816,518
Medical Assistance (County Share)	....	....	111,977	265,546	....	490,950	304,955	400,956
Social Services	....	....	337,639	565,872	....	1,641,171	695,146	1,665,496
Other Welfare Costs	421,986	1,131,833	99,714	101,259	1,080,570	112,497	126,428	180,462
TOTAL WELFARE	421,986	1,131,833	1,719,236	1,356,015	1,080,570	3,815,000	2,613,554	4,551,860
LIBRARIES	....	89,476	3,125	34,406	264,877	53,550	54,694	49,052
RECREATION AND PARKS	90,658	103,385	20,187	53,268	47,893	214,540	41,043	5,000
CONSERVATION OF NATURAL RESOURCES	753,772	258,627	92,612	312,204	715,642	302,528	117,273	132,892
ECONOMIC DEVELOPMENT	326	....	300	28,245	....	17,000	....	19,000
MISCELLANEOUS EXPENDITURES	191,064	556,331	96,550	102,621	447,206	250,069	539,909	14,554
INTEREST AND FISCAL CHARGES	320,336	70,904	8,150	382,421	121,681	286,127	59,922	....
TOTAL CURRENT EXPENDITURES	3,514,038	7,972,445	4,163,547	8,244,222	6,262,200	9,255,357	7,072,964	8,534,319
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	....	....	....	....	....	2,290
PUBLIC SAFETY	....	....	....	....	....	....	....	20,000
HIGHWAYS	1,105,656	....	....	....	1,644,021	1,363,246	1,123,155	1,290,829
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....	....	7,503
TOTAL CAPITAL OUTLAY	1,105,656	....	....	....	1,644,021	1,363,246	1,123,155	1,320,622
TOTAL EXPENDITURES	4,619,694	7,972,445	4,163,547	8,244,222	7,906,221	10,618,603	8,196,119	9,854,941
OTHER USES								
DEBT REDEMPTION - BONDS PAID	125,000	40,000	5,000	275,500	165,000	120,000	90,000	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	18,485	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	164,698	313,562	....	....	206,471	454,392	445,000	329,665
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,909,392	8,326,007	4,168,547	8,519,722	8,277,692	11,211,480	8,731,119	10,184,606

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
POPULATION (1985 Estimate)	30,114	39,589	11,233	28,190	21,744	9,198	98,033	55,071
TOTAL ASSESSED VALUATION	132,689,142	261,904,710	138,446,632	170,747,267	182,697,624	93,772,511	550,193,882	269,660,786
1984 TAX LEVY (Payable in 1985)	4,725,051	6,978,832	1,881,492	3,736,226	3,462,519	2,058,674	15,629,601	6,597,106
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	3,584,796	5,554,746	1,568,388	3,018,426	2,923,169	1,864,531	13,204,404	5,438,233
SPECIAL ASSESSMENTS	....	18,000	287,901	129,716	37,857	135,989	50,733	4,747
LICENSES AND PERMITS	58,613	12,102	5,006	4,802	92,098	127	288,614	97,166
FINES AND FORFEITS	187,928	141,141	48,774	166,045	138,980	33,863	348,827	247,113
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	612,797	461,640	218,479	333,738	373,450	203,448	672,648	659,579
- Highways	316,734	156,764	144,705	....	65,821	864,616	314,975	513,863
- Welfare	3,079,927	2,096,068	....	920,036	1,036,285	375,940	5,830,277	4,177,607
- All Other	86,480	28,245	10,077	47,123	35,487	7,142	455,913	213,278
State Grants - Local Government Aid	311,586	291,030	107,576	165,027	191,073	91,492	601,379	336,537
- Homestead Credit	1,226,883	1,440,265	272,828	775,731	560,362	289,862	3,512,194	1,560,721
- Mobile Home Homestead Credit	5,243	....	739	8,561	1,115	1,801	....	11,756
- Attached Machinery Aid	....	49,748	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	1,651,113	1,894,340	1,408,346	1,369,577	1,691,935	1,305,774	2,580,948	3,661,030
- Welfare	1,768,287	2,671,094	....	917,384	981,166	286,103	3,623,394	2,415,594
- Other	155,373	140,556	57,339	80,414	326,804	31,771	1,154,065	421,211
Local Units Grants	....	....	....	10,715	117,435	....	45,965	....
TOTAL INTERGOVERNMENTAL REVENUES	9,214,423	9,229,750	2,220,089	4,628,306	5,380,933	3,457,949	18,791,758	13,971,176
CHARGES FOR SERVICES	800,571	787,526	170,691	428,522	492,610	179,922	3,721,965	1,033,453
INTEREST EARNINGS	485,202	915,015	114,139	222,848	324,961	250,834	1,217,369	790,016
ALL OTHER REVENUES	451,405	662,067	27,797	407,163	299,567	53,193	1,066,145	660,816
TOTAL REVENUES	14,782,938	17,320,347	4,442,785	9,005,828	9,690,175	5,976,408	38,689,815	22,242,720
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	110,000	295,000	....	1,627,191	....	3,958,875
- OTHER LONG-TERM DEBT	15,746	....	....	....	....	....	304,182	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	134,848	653,215	411,160	405,683	554,004	24,200	708,132	17,499
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	14,933,532	17,973,562	4,963,945	9,706,511	10,244,179	7,627,799	39,702,129	26,219,094

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,736,615	1,788,276	697,650	1,329,211	1,300,334	734,059	7,544,664	2,914,103
PUBLIC SAFETY - Sheriff	467,175	749,827	285,933	486,114	276,067	166,808	1,912,595	1,256,888
- Corrections	193,589	414,800	13,240	91,355	388,760	70,124	1,601,710	176,518
- Other	51,176	42,341	18,750	46,781	25,507	22,002	169,306	121,734
TOTAL PUBLIC SAFETY	711,940	1,206,968	317,923	624,250	690,334	258,934	3,683,611	1,555,140
HIGHWAYS								
Administration	332,914	450,740	149,395	189,371	105,450	221,902	316,880	176,406
Operation and Maintenance	1,939,415	2,187,513	875,908	968,926	2,372,110	3,173,365	2,574,382	2,128,543
TOTAL HIGHWAYS	2,272,329	2,638,253	1,025,303	1,158,297	2,477,560	3,395,267	2,891,262	2,304,949
SANITATION	....	....	31,735	....	....	....	....	....
HEALTH	580,264	499,583	75,915	211,447	412,206	53,581	2,434,604	1,107,954
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	111,441	123,066	....	70,744	87,781	30,947	225,312	193,217
General Assistance	452,055	818,799	....	292,252	279,663	86,705	1,846,571	628,692
Aid to Families with Dependent Children	2,402,171	2,607,577	....	1,150,692	1,213,483	273,713	4,179,937	2,589,086
Medical Assistance (County Share)	459,031	723,635	....	312,635	301,400	166,593	1,095,825	941,959
Social Services	1,619,574	3,119,702	....	1,027,300	1,333,930	459,558	6,289,675	2,782,730
Other Welfare Costs	1,432,587	344,651	477,704	144,642	152,217	128,596	2,965,403	2,307,893
TOTAL WELFARE	6,476,859	7,737,430	477,704	2,998,265	3,368,474	1,146,112	16,602,723	9,443,577
LIBRARIES	98,977	115,760	....	64,364	277,942	57,558	310,849	116,342
RECREATION AND PARKS	15,037	8,365	61,562	84,797	117,732	15,008	940,413	87,331
CONSERVATION OF NATURAL RESOURCES	103,368	248,302	274,835	377,200	145,269	182,768	225,791	328,159
ECONOMIC DEVELOPMENT	105,648	....	6,231	68,578	18,049	1,150	9,267	202,106
MISCELLANEOUS EXPENDITURES	119,698	230,491	33,848	525,432	93,322	133,839	63,167	300,133
INTEREST AND FISCAL CHARGES	....	16,667	22,964	197,478	2,806	174,752	101,368	271,613
TOTAL CURRENT EXPENDITURES	12,220,735	14,490,095	3,025,670	7,639,319	8,904,028	6,153,028	34,807,719	18,631,407
CAPITAL OUTLAY								
GENERAL GOVERNMENT	60,800	....	418,455	....	....	....	....	....
PUBLIC SAFETY	....	....	....	3,439	....	....	18,010	506,303
HIGHWAYS	1,487,489	2,454,286	1,381,029	869,662	....	....	5,614,619	2,929,906
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	1,548,289	2,454,286	1,799,484	873,101	....	....	5,632,629	3,436,209
TOTAL EXPENDITURES	13,769,024	16,944,381	4,825,154	8,512,420	8,904,028	6,153,028	40,440,348	22,067,616
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	30,000	55,000	285,000	125,000	165,000	150,000	45,000
- OTHER LONG-TERM DEBT	....	1,084	....	....	....	21,379	126,993	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	134,848	653,215	411,160	405,683	554,004	24,200	708,132	17,499
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	13,903,872	17,628,600	5,291,314	9,203,103	9,583,032	6,363,607	41,425,473	22,130,115

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
POPULATION (1985 Estimate)	13,880	20,967	11,302	34,197	11,780	460,662	5,147	18,715
TOTAL ASSESSED VALUATION	75,003,319	99,332,163	77,929,335	252,352,717	87,223,664	3,300,106,439	39,938,575	238,184,407
1984 TAX LEVY (Payable in 1985)	2,012,417	4,350,448	2,394,875	5,586,675	1,840,456	87,843,310	1,236,709	3,529,334
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	1,578,072	3,474,077	1,959,830	4,799,553	1,452,944	78,242,311	1,045,037	2,925,205
SPECIAL ASSESSMENTS	208,560	....	2,056	583,024	24,419	....	282,070	136,768
LICENSES AND PERMITS	2,095	28,064	115	3,958	5,610	162,991	1,197	3,150
FINES AND FORFEITS	55,010	137,567	45,564	157,945	79,746	2,788,437	15,702	67,718
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	183,144	499,308	262,667	594,097	248,047	4,440,929	113,665	366,329
- Highways	56,257	372,169	340,364	207,021	71,266	....	122,960	99,717
- Welfare	861,726	1,796,010	558,802	2,624,572	503,579	43,913,344	236,457	1,292,931
- All Other	9,160	243,253	5,080	73,887	29,912	1,201,170	3,963	2,020
State Grants - Local Government Aid	106,005	165,923	105,557	219,223	101,726	....	52,523	154,971
- Homestead Credit	446,373	913,799	442,954	826,778	371,434	17,787,067	201,900	471,995
- Mobile Home Homestead Credit	5,974	....	1,207	11,635	1,962	....	1,313	1,655
- Attached Machinery Aid	....	....	....	78,665	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	953,111	2,357,271	1,200,957	3,922,411	1,237,617	2,902,983	1,024,172	1,817,210
- Welfare	807,297	1,984,541	458,335	2,648,806	519,226	41,060,159	158,848	754,697
- Other	313,051	113,991	20,599	149,466	91,661	6,512,806	26,096	32,990
Local Units Grants	....	....	....	....	....	4,009,133	....	217,083
TOTAL INTERGOVERNMENTAL REVENUES	3,742,098	8,446,265	3,396,522	11,356,561	3,176,430	121,827,591	1,941,897	5,211,598
CHARGES FOR SERVICES	308,850	589,596	341,964	516,604	299,197	16,233,234	208,508	406,712
INTEREST EARNINGS	260,988	465,832	308,955	809,980	211,011	6,782,664	213,432	498,667
ALL OTHER REVENUES	257,165	579,951	230,146	882,653	79,137	11,513,170	177,709	264,850
TOTAL REVENUES	6,412,838	13,721,352	6,285,152	19,110,278	5,328,494	237,550,398	3,885,552	9,514,668
OTHER SOURCES								
BORROWING - BONDS ISSUED	441,500	....	....	....	1,014,355	1,000,000	....	....
- OTHER LONG-TERM DEBT	482,413	....	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	704,136	138,141	241,000	89,793	5,010,075	60,000	450,597
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,336,751	14,425,488	6,423,293	19,351,278	6,432,642	243,560,473	3,945,552	9,965,265

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	PENNINGTON	PINE	PIESTONE	POLK	POPE	RAMSEY	RED LAKE	REDWOOD
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	837,747	1,480,760	863,102	1,950,179	1,431,466	29,827,425	402,679	1,405,696
PUBLIC SAFETY - Sheriff	256,182	796,380	287,058	556,174	240,572	9,548,179	248,275	463,932
- Corrections	93,729	339,864	28,361	....	53,101	15,654,920	31,974	43,981
- Other	16,073	85,646	59,100	229,514	12,330	774,236	97,049	10,462
TOTAL PUBLIC SAFETY	365,984	1,221,890	374,519	785,688	306,003	25,977,335	377,298	518,375
HIGHWAYS								
Administration	145,858	165,548	100,648	157,475	83,797	2,515,970	167,816	113,109
Operation and Maintenance	1,217,992	3,762,801	887,568	5,201,731	690,846	6,074,752	537,146	1,518,939
TOTAL HIGHWAYS	1,363,850	3,928,349	988,216	5,359,206	774,643	8,590,722	704,962	1,632,048
SANITATION	....	....	161,998	110	....	....	31,422	....
HEALTH	....	356,816	133,631	71,166	198,559	13,631,590	....	....
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	95,635	105,590	21,540	186,465	95,302	3,630,326	17,190	95,968
General Assistance	129,314	537,905	81,860	699,649	115,488	17,427,156	45,286	232,802
Aid to Families with Dependent Children	1,128,424	2,270,680	547,024	3,595,075	592,463	53,378,300	211,403	804,388
Medical Assistance (County Share)	261,969	438,136	245,156	907,755	177,554	11,479,754	106,762	284,201
Social Services	781,849	1,698,417	527,908	1,417,471	558,947	34,709,749	185,434	940,108
Other Welfare Costs	118,142	242,306	60,369	877,993	52,214	12,797,917	93,648	978,336
TOTAL WELFARE	2,515,333	5,293,034	1,483,857	7,684,408	1,591,968	133,423,202	659,723	3,335,803
LIBRARIES	....	53,433	....	135,600	....	2,985,109	19,094	39,393
RECREATION AND PARKS	53,645	12,560	79,769	89,658	27,281	4,982,751	2,000	102,131
CONSERVATION OF NATURAL RESOURCES	215,019	84,778	136,771	837,764	155,261	282,059	230,638	423,394
ECONOMIC DEVELOPMENT	15,150	148,638	12,084	156,651	20,432	2,171,465	1,417	1,000
MISCELLANEOUS EXPENDITURES	54,986	....	219,275	222,938	115,349	....	66,401	....
INTEREST AND FISCAL CHARGES	102,893	101,853	183,010	143,852	....	1,150,213	113,245	91,914
TOTAL CURRENT EXPENDITURES	5,524,607	12,682,111	4,636,232	17,437,220	4,620,962	223,021,871	2,608,879	7,549,754
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	....	369,685	6,345	863,150	....	22,665
PUBLIC SAFETY	....	....	....	....	7,322	475,761	....	679
HIGHWAYS	....	....	1,192,449	....	915,202	1,954,194	892,412	1,660,086
RECREATION AND PARKS	....	....	....	....	....	4,656,457	....	....
ALL OTHER CAPITAL OUTLAY	1,226,482	....	17,119	....	1,014,355	1,203,959	....	3,061
TOTAL CAPITAL OUTLAY	1,226,482	....	1,209,568	369,685	1,943,224	9,153,521	892,412	1,686,491
TOTAL EXPENDITURES	6,751,089	12,682,111	5,845,800	17,806,905	6,564,186	232,175,392	3,501,291	9,236,245
OTHER USES								
DEBT REDEMPTION - BONDS PAID	195,000	140,000	150,000	220,000	....	3,415,000	240,000	170,000
- OTHER LONG-TERM DEBT	....	....	....	24,627	....	70,000	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	704,136	138,141	241,000	89,793	5,010,075	60,000	450,597
- ENTERPRISE FUNDS	....	....	158,622	589,763	....	244,305	....	....
TOTAL EXPENDITURES AND OTHER USES	6,946,089	13,526,247	6,292,563	18,882,295	6,653,979	240,914,772	3,801,291	9,856,842

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1985 Estimate)	19,466	47,431	10,599	13,637	51,195	34,690	15,701	206,264
TOTAL ASSESSED VALUATION	244,079,752	214,461,179	105,907,170	82,163,104	301,982,368	231,259,917	146,776,559	789,664,722
1984 TAX LEVY (Payable in 1985)	3,032,958	6,447,192	2,200,165	1,463,049	9,304,665	4,835,723	2,798,444	45,849,053
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	2,557,251	4,950,435	1,872,721	1,260,655	8,517,814	4,552,258	2,285,236	32,895,162
SPECIAL ASSESSMENTS	343,467	94,300	14,613	240,053	101,768	54,405	464,256	....
LICENSES AND PERMITS	1,618	45,788	1,113	365	243,993	25,260	2,722	195,753
FINES AND FORFEITS	53,612	275,382	32,931	48,886	216,439	214,887	48,840	499,124
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	341,961	524,135	229,221	245,331	628,498	473,640	293,634	3,110,915
- Highways	....	....	96,934	958	157,135	....	136,349	2,833,896
- Welfare	1,002,843	1,811,230	378,024	971,138	1,734,656	1,549,541	430,493	22,123,395
- All Other	40,261	103,891	4,719	55,163	33,306	51,196	23,235	321,548
State Grants - Local Government Aid	161,592	251,909	100,615	127,875	162,905	108,836	144,421	....
- Homestead Credit	456,068	1,574,554	334,389	294,374	2,206,365	842,668	522,187	10,288,640
- Mobile Home Homestead Credit	2,569	....	686	4,502	28,004	5,726	2,091	71,526
- Attached Machinery Aid	....	....	....	....	182,957	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	2,595,660
- Taconite Relief and Aids	....	....	....	....	....	....	....	9,245,786
- Highways	2,402,879	1,550,864	1,283,333	2,267,167	1,340,515	743,178	1,501,341	9,783,828
- Welfare	670,413	1,847,962	316,133	488,740	1,676,097	1,216,381	495,450	26,441,898
- Other	79,404	236,804	9,612	74,324	129,258	231,675	121,103	3,345,871
Local Units Grants	....	....	....	....	85,023	....	....	148,118
TOTAL INTERGOVERNMENTAL REVENUES	5,157,990	7,901,349	2,753,666	4,529,572	8,364,719	5,222,841	3,670,304	90,311,081
CHARGES FOR SERVICES	456,229	442,054	232,052	605,623	1,008,706	602,600	442,350	5,194,344
INTEREST EARNINGS	912,099	454,575	316,505	281,085	1,090,406	587,731	298,882	2,762,244
ALL OTHER REVENUES	199,413	1,065,885	156,367	369,868	60,444	588,945	352,447	5,370,395
TOTAL REVENUES	9,681,679	15,229,768	5,379,968	7,336,107	19,604,289	11,848,927	7,565,037	137,228,103
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	....	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	83,116	....	....	....	289,833
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	333,461	821,653	....	425,000	260,286	76,806	165,294	1,918,894
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	12,886
TOTAL REVENUES AND OTHER SOURCES	10,015,140	16,051,421	5,379,968	7,844,223	19,864,575	11,925,733	7,730,331	139,449,716

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE	STBLEY	ST. LOUIS
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,004,804	3,162,853	561,992	921,531	3,106,526	2,023,412	998,970	11,909,328
PUBLIC SAFETY - Sheriff	274,209	688,808	211,266	282,977	2,076,267	886,856	400,449	3,496,766
- Corrections	35,562	409,492	58,209	11,333	196,757	526,770	46,366	3,542,841
- Other	77,708	121,945	28,385	4,418	535,259	63,183	22,063	664,383
TOTAL PUBLIC SAFETY	387,479	1,220,245	297,860	298,728	2,808,283	1,476,809	468,878	7,703,990
HIGHWAYS								
Administration	82,284	185,774	96,922	95,205	729,324	242,020	90,706	3,985,758
Operation and Maintenance	1,918,673	1,428,207	657,666	3,059,995	1,757,451	1,162,640	2,318,912	13,841,819
TOTAL HIGHWAYS	2,000,957	1,613,981	754,588	3,155,200	2,486,775	1,404,660	2,409,618	17,827,577
SANITATION	98,899	....	52,304	....	....	33,000	....	840,250
HEALTH	246,725	685,041	33,287	132,520	332,849	283,359	363,603	3,025,133
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	81,833	335,430	22,543	100,723	123,471	79,472	73,754	....
General Assistance	242,607	663,351	113,583	97,624	291,515	335,125	126,679	....
Aid to Families with Dependent Children	578,414	2,167,330	377,514	429,703	1,502,166	2,145,649	488,353	28,812,088
Medical Assistance (County Share)	314,584	518,343	105,514	286,902	620,789	358,596	208,067	5,004,584
Social Services	1,083,737	2,497,848	572,141	408,034	3,840,964	2,030,936	625,823	28,283,511
Other Welfare Costs	499,508	292,794	36,459	573,108	756,343	289,929	67,678	21,780,444
TOTAL WELFARE	2,800,683	6,475,096	1,227,754	1,896,094	7,135,248	5,239,707	1,590,354	83,880,627
LIBRARIES	....	114,353	50,311	....	509,707	124,152	118,332	180,000
RECREATION AND PARKS	68,860	122,220	101,823	54,881	223,000	38,683	23,823	157,001
CONSERVATION OF NATURAL RESOURCES	736,912	269,506	90,385	447,647	354,245	161,384	507,329	4,975,924
ECONOMIC DEVELOPMENT	10,550	3,750	....	22,767	797,479	....	7,399	155,572
MISCELLANEOUS EXPENDITURES	289,317	....	363,065	120,559	....	319,644	185,617	3,225,587
INTEREST AND FISCAL CHARGES	220	9,573	18,254	13,167	46,156	....	135,553	....
TOTAL CURRENT EXPENDITURES	7,645,406	13,676,618	3,551,623	7,063,094	17,800,268	11,104,810	6,809,476	133,880,989
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	....	197,783	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	6,420	....	....
HIGHWAYS	1,708,188	1,081,031	1,226,201	....	4,460,088	640,554	....	11,791,915
RECREATION AND PARKS	....	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	256,341	....	....	....
TOTAL CAPITAL OUTLAY	1,708,188	1,081,031	1,423,984	....	4,716,429	646,974	....	11,791,915
TOTAL EXPENDITURES	9,353,594	14,757,649	4,975,607	7,063,094	22,516,697	11,751,784	6,809,476	145,672,904
OTHER USES								
DEBT REDEMPTION - BONDS PAID	....	25,000	10,000	10,000	95,000	....	305,000	....
- OTHER LONG-TERM DEBT	745	....	10,000	100,807	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	333,461	821,653	....	425,000	260,286	76,806	165,294	1,918,894
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	9,687,800	15,604,302	4,995,607	7,598,901	22,871,983	11,828,590	7,279,770	147,591,798

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE	WABASHA	WADENA
POPULATION (1985 Estimate)	114,921	30,643	11,261	12,641	25,653	5,188	19,298	13,880
TOTAL ASSESSED VALUATION	530,863,262	186,352,119	85,031,647	110,665,440	99,399,224	73,365,048	114,181,543	46,088,793
1984 TAX LEVY (Payable in 1985)	12,374,094	4,079,620	1,741,642	2,509,984	3,887,999	1,356,419	2,919,976	2,290,151
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	9,807,623	3,226,658	1,471,168	2,080,549	2,869,320	1,198,246	2,239,691	1,732,123
SPECIAL ASSESSMENTS	242,440	108,858	58,629	659,385	32,115	165,746	....	....
LICENSES AND PERMITS	92,148	8,453	2,415	4,798	27,331	465	8,156	2,519
FINES AND FORFEITS	474,843	145,546	43,311	74,879	62,126	30,867	99,906	45,994
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	1,079,416	415,412	188,940	270,469	438,780	121,074	232,896	262,471
- Highways	1,236,832	272,984	23,382	168,582	193,116	44,696	....	43,013
- Welfare	6,128,354	1,182,525	366,584	639,633	2,583,402	194,306	886,758	1,083,122
- All Other	32,549	30,749	69,033	18,166	123,719	4,983	40,659	77,010
State Grants - Local Government Aid	579,020	155,631	88,290	107,405	182,786	57,270	153,955	106,673
- Homestead Credit	2,946,073	937,902	298,507	400,068	1,104,927	159,003	679,237	623,648
- Mobile Home Homestead Credit	28,086	....	1,364	1,505	10,598	839	7,647	6,281
- Attached Machinery Aid	46,227	....	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....	....	....
- Highways	2,966,853	1,640,733	962,330	1,412,276	1,755,880	424,290	1,521,162	1,331,320
- Welfare	4,342,551	1,155,787	497,400	551,075	1,410,535	159,658	771,344	1,091,287
- Other	508,215	236,482	237,223	53,049	605,226	1,367	91,358	78,480
Local Units Grants	148,514	2,917	....	....	13,812	5,590	....	....
TOTAL INTERGOVERNMENTAL REVENUES	20,042,690	6,031,122	2,733,053	3,622,228	8,422,781	1,173,076	4,385,016	4,703,305
CHARGES FOR SERVICES	1,372,874	1,248,555	495,669	254,375	1,167,914	143,996	309,331	360,393
INTEREST EARNINGS	2,464,893	582,362	169,518	391,386	395,599	71,667	234,854	143,627
ALL OTHER REVENUES	1,416,821	157,397	311,796	174,799	222,355	39,459	188,716	140,742
TOTAL REVENUES	35,914,332	11,508,951	5,285,559	7,262,399	13,199,541	2,823,522	7,465,670	7,128,703
OTHER SOURCES								
BORROWING - BONDS ISSUED	15,948,000	....	....	690,000	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....	....	84,670
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,912,214	206,257	45,508	354,576	154,786	....	766,658	30,000
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	53,774,546	11,715,208	5,331,067	8,306,975	13,354,327	2,823,522	8,232,328	7,243,373

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE	WABASHA	WADENA
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	4,307,272	1,902,628	884,693	791,153	1,162,612	545,181	932,875	789,507
PUBLIC SAFETY - Sheriff	1,701,151	564,677	202,068	389,253	248,434	143,538	562,225	217,735
- Corrections	1,087,736	323,504	57,056	7,050	543,870	8,668	115,233	56,846
- Other	73,059	11,760	14,105	3,463	34,936	19,475	80,317	22,943
TOTAL PUBLIC SAFETY	2,861,946	899,941	273,229	399,766	827,240	171,681	757,775	297,524
HIGHWAYS								
Administration	266,240	207,607	108,552	73,713	134,878	86,312	125,264	102,579
Operation and Maintenance	2,621,862	1,462,377	1,005,898	1,047,659	4,187,442	1,112,272	898,240	722,098
TOTAL HIGHWAYS	2,888,102	1,669,984	1,114,450	1,121,372	4,322,320	1,198,584	1,023,504	824,677
SANITATION	....	485,845	....	....	....	....	36,623	....
HEALTH	1,023,073	388,121	376,808	36,533	530,301	22,858	115,053	325,195
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	215,933	188,020	50,343	46,915	167,549	20,428	82,705	85,848
General Assistance	1,282,024	375,397	111,819	123,989	371,123	37,702	156,796	348,871
Aid to Families with Dependent Children	6,068,846	961,367	387,818	711,364	1,867,208	167,831	777,341	1,355,444
Medical Assistance (County Share)	1,346,216	309,656	138,998	225,954	440,122	112,510	288,870	306,488
Social Services	4,231,450	1,466,359	605,613	689,112	1,223,184	257,490	937,466	773,633
Other Welfare Costs	2,255,058	632,725	60,796	152,139	1,337,204	31,888	188,077	80,582
TOTAL WELFARE	15,399,527	3,933,524	1,355,387	1,949,473	5,406,390	627,849	2,431,255	2,950,866
LIBRARIES	326,403	86,457	20,673	....	104,426	9,616	....	15,415
RECREATION AND PARKS	404,916	93,679	15,000	58,482	21,482	33,338	29,050	22,281
CONSERVATION OF NATURAL RESOURCES	570,193	333,015	196,574	304,360	185,527	133,125	112,766	79,335
ECONOMIC DEVELOPMENT	5,408	....	177,799	22,000	3,002	2,365	....	....
MISCELLANEOUS EXPENDITURES	51,745	97,317	95,008	108,728	236,358	70,699	225,207	379,169
INTEREST AND FISCAL CHARGES	457,570	177,787	111,808	202,628	109,710	....	26,975	39,110
TOTAL CURRENT EXPENDITURES	28,296,155	10,068,298	4,621,429	4,994,495	12,909,368	2,815,296	5,691,083	5,723,079
CAPITAL OUTLAY								
GENERAL GOVERNMENT	1,062,662	....	....	....	....	....	34,945	....
PUBLIC SAFETY	4,254,812	....	....	221,561	1,115,905	....	....	....
HIGHWAYS	5,278,746	1,087,130	587,534	1,232,416	....	....	308,366	881,654
RECREATION AND PARKS	20,296	....	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	27,754	....	....	636,122	....	....	....	....
TOTAL CAPITAL OUTLAY	10,644,270	1,087,130	587,534	2,090,099	1,115,905	....	343,311	881,654
TOTAL EXPENDITURES	38,940,425	11,155,428	5,208,963	7,084,594	14,025,273	2,815,296	6,034,394	6,604,733
OTHER USES								
DEBT REDEMPTION - BONDS PAID	40,000	303,091	89,430	268,935	....	....	625,000	140,000
- OTHER LONG-TERM DEBT	....	10,000	....	16,845	40,540	....	....	42,844
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,912,214	206,257	45,508	354,576	154,786	....	766,658	30,000
- ENTERPRISE FUNDS	....	7,100	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	40,892,639	11,681,876	5,343,901	7,724,950	14,220,599	2,815,296	7,426,052	6,817,577

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1985

	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1985 Estimate)	18,716	125,515	11,805	8,354	46,984	63,283	12,788	4,192,973
TOTAL ASSESSED VALUATION	149,849,532	766,928,736	130,303,857	92,749,263	202,411,414	363,709,150	131,895,654	28,944,570,380
1984 TAX LEVY (Payable in 1985)	3,664,427	19,552,680	2,400,538	2,076,913	5,179,042	7,074,755	2,752,920	741,283,445
GOVERNMENTAL FUNDS								
REVENUES								
PROPERTY TAXES	3,003,552	18,263,844	2,019,356	1,821,444	4,004,153	5,895,806	2,239,893	622,736,925
SPECIAL ASSESSMENTS	65,409	....	90,312	213,903	....	166,724	330,308	14,109,879
LICENSES AND PERMITS	11,921	405,475	1,189	670	53,861	125,848	8,147	4,854,180
FINES AND FORFEITS	7,028	485,282	44,391	53,074	122,420	163,265	54,172	14,981,912
INTERGOVERNMENTAL REVENUES								
Federal Grants - Revenue Sharing	321,500	906,223	211,796	177,352	537,934	647,287	260,562	49,040,057
- Highways	130,876	666,662	57,833	341,550	19,133	1,072,034	172,484	26,574,444
- Welfare	792,942	4,225,670	....	385,210	2,000,248	3,412,716	537,967	278,775,006
- All Other	8,108	1,664,535	115,398	34,134	91,999	....	7,455	18,070,336
State Grants - Local Government Aid	136,356	334,838	118,130	69,111	281,393	291,313	116,139	14,772,134
- Homestead Credit	672,389	4,689,360	354,428	247,546	1,202,294	1,634,693	465,552	148,223,297
- Mobile Home Homestead Credit	....	44,017	1,026	2,188	....	38,835	1,470	849,310
- Attached Machinery Aid	....	100,513	....	....	....	....	....	2,502,038
- Taconite Homestead Credit	....	....	....	....	....	....	....	4,072,027
- Taconite Relief and Aids	....	....	....	....	....	....	....	11,871,023
- Highways	1,742,882	1,354,499	1,488,726	1,577,292	1,686,776	1,726,435	1,619,088	165,291,594
- Welfare	740,061	3,570,061	....	320,703	2,372,245	2,541,201	509,611	265,791,390
- Other	156,812	2,079,637	27,501	58,597	265,784	230,268	20,931	42,502,041
Local Units Grants	....	1,113,312	....	....	....	....	....	14,680,319
TOTAL INTERGOVERNMENTAL REVENUES	4,701,926	20,749,327	2,374,838	3,213,683	8,457,806	11,594,782	3,711,259	1,043,015,016
CHARGES FOR SERVICES	304,866	3,149,419	367,272	283,686	1,056,894	1,614,461	143,809	105,507,243
INTEREST EARNINGS	193,076	1,312,403	311,769	147,417	673,981	1,270,310	338,869	93,298,366
ALL OTHER REVENUES	255,431	1,612,403	133,902	279,393	796,539	967,832	136,934	80,540,345
TOTAL REVENUES	8,543,209	45,978,153	5,343,029	6,013,270	15,165,654	21,799,028	6,963,391	1,979,043,866
OTHER SOURCES								
BORROWING - BONDS ISSUED	....	3,278,907	....	....	....	....	....	37,889,105
- OTHER LONG-TERM DEBT	....	27,542	....	76,574	....	....	....	3,075,681
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	150,000	2,781,347	22,853	5,164	657,923	468,526	210,000	58,558,577
- ENTERPRISE FUNDS	....	....	....	....	....	....	....	191,967
TOTAL REVENUES AND OTHER SOURCES	8,693,209	52,065,949	5,365,882	6,095,008	15,823,577	22,267,554	7,173,391	2,078,759,196

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1985

GOVERNMENTAL FUNDS	WASECA	WASHINGTON	WATONWAN	WILKIN	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES								
GENERAL GOVERNMENT	1,267,826	8,509,815	1,011,704	715,468	1,919,926	2,660,070	751,891	237,510,056
PUBLIC SAFETY - Sheriff	472,902	4,012,905	419,180	241,834	645,356	2,431,250	325,444	81,817,508
- Corrections	123,293	1,981,346	....	....	655,004	251,178	21,191	77,161,209
- Other	32,789	....	9,972	24,184	25,474	54,083	21,877	38,461,547
TOTAL PUBLIC SAFETY	628,984	5,994,251	429,152	266,018	1,325,834	2,736,511	368,512	197,440,264
HIGHWAYS								
Administration	208,386	570,388	104,004	181,322	264,777	113,131	256,840	25,758,925
Operation and Maintenance	928,171	5,572,223	1,969,393	2,679,293	1,311,345	1,932,698	1,175,971	207,829,387
TOTAL HIGHWAYS	1,136,557	6,142,611	2,073,397	2,860,615	1,576,122	2,045,829	1,432,811	233,588,312
SANITATION	....	425,841	129,054	....	....	....	....	5,915,036
HEALTH	173,766	1,557,770	....	174,767	659,440	687,172	44,514	59,220,056
WELFARE								
INCOME MAINTENANCE								
Minnesota Supplemental Assistance	44,795	251,765	....	27,496	181,204	180,790	29,930	19,192,139
General Assistance	281,861	916,936	....	130,504	537,623	580,905	109,771	90,703,453
Aid to Families with Dependent Children	958,456	5,401,778	....	488,424	2,680,227	3,427,719	577,269	314,427,752
Medical Assistance (County Share)	291,951	1,003,166	....	330,168	536,839	599,551	263,484	65,982,911
Social Services	858,029	6,348,736	....	435,334	2,386,876	2,645,703	732,256	200,718,615
Other Welfare Costs	164,418	822,618	585,932	....	404,743	1,507,631	98,044	208,059,211
TOTAL WELFARE	2,599,510	14,744,999	585,932	1,411,926	6,727,512	8,942,299	1,810,754	899,084,081
LIBRARIES	106,077	1,216,413	226,906	....	101,483	270,979	....	28,572,007
RECREATION AND PARKS	78,117	389,804	50,088	18,071	66,200	333,547	38,875	16,202,989
CONSERVATION OF NATURAL RESOURCES	242,250	1,425,786	187,239	202,283	206,416	301,158	303,808	33,654,766
ECONOMIC DEVELOPMENT	7,321	1,427,446	105,735	....	3,879	....	....	13,492,002
MISCELLANEOUS EXPENDITURES	433,850	....	139,657	203,623	214,290	145,073	89,393	20,509,180
INTEREST AND FISCAL CHARGES	32,878	469,345	52,702	92,543	26,868	42,705	238,471	23,362,140
TOTAL CURRENT EXPENDITURES	6,707,136	42,304,081	4,991,566	5,945,314	12,827,970	18,165,343	5,079,029	1,768,550,889
CAPITAL OUTLAY								
GENERAL GOVERNMENT	....	5,208,218	....	....	....	....	....	15,352,154
PUBLIC SAFETY	....	....	....	....	....	....	....	9,299,455
HIGHWAYS	2,017,467	....	....	....	1,559,127	4,271,676	1,792,382	131,706,049
RECREATION AND PARKS	....	1,144,529	....	....	....	....	....	7,332,807
ALL OTHER CAPITAL OUTLAY	....	....	....	....	685,522	144,859	....	33,225,953
TOTAL CAPITAL OUTLAY	2,017,467	6,352,747	....	....	2,244,649	4,416,535	1,792,382	196,916,418
TOTAL EXPENDITURES	8,724,603	48,656,828	4,991,566	5,945,314	15,072,619	22,581,878	6,871,411	1,965,467,307
OTHER USES								
DEBT REDEMPTION - BONDS PAID	125,763	90,000	150,000	198,000	70,000	55,000	245,000	18,537,721
- OTHER LONG-TERM DEBT	....	....	....	27,938	....	....	11,798	5,002,220
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	150,000	2,781,347	22,853	5,164	657,923	468,526	210,000	58,558,577
- ENTERPRISE FUNDS	....	....	....	....	65,555	....	....	3,320,614
TOTAL EXPENDITURES AND OTHER USES	9,000,366	51,528,175	5,164,419	6,176,416	15,866,097	23,105,404	7,338,209	2,050,886,439

TABLE 4
 OUTSTANDING INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1985

NAME OF COUNTY	POPULATION	TYPE OF BOND			TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM-DEBT
		GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE				
AITKIN	13,390	1,770,000	....	....	....	....	264,701	396,292
ANOKA	215,572	2,185,000	....	6,855,000	....	6,385,000	2,689,130	366,440
BECKER	31,132	....	....	420,000	....	....	130,184	50,516
BELTRAMI	33,936	55,000	....	430,000	....	280,000	330,394	179,296
BENTON	27,026	....	....	....	....	....	263,042	....
BIG STONE	7,934	....	....	....	....	....	104,085	....
BLUE EARTH	53,277	70,000	1,960,000	....	....	645,000	342,382	1,160,031
BROWN	28,262	....	845,000	....	....	....	100,765	22,612
CARLTON	28,530	590,000	....	....	....	....	353,151	32,136
CARVER	40,660	2,950,000	435,000	....	....	740,000	509,223	1,726,023
CASS	21,352	....	....	355,000	....	....	546,669	....
CHIPPEWA	14,823	....	2,585,000	1,290,000	....	....	126,071	....
CHISAGO	28,376	....	535,000	....	405,000	450,000	566,196	81,897
CLAY	49,773	....	2,220,000	810,000	....	....	258,044	68,208
CLEARWATER	9,113	105,000	....	....	....	....	216,888	197,901
COOK	4,338	380,000	140,000	....	....	....	41,359	....
COTTONWOOD	13,832	....	....	....	....	....	107,161	132,759
CROW WING	42,897	770,000	40,000	....	....	....	299,599	....
DAKOTA	220,831	....	....	....	....	....	2,213,318	....
DODGE	15,257	....	....	655,000	....	1,590,000	103,264	....
DOUGLAS	29,912	120,000	....	8,135,000	2,055,000	2,305,000	245,611	1,223,102
FARIBAULT	18,720	....	1,515,000	....	....	....	119,190	....
FILLMORE	21,614	75,000	....	....	....	....	278,754	92,522
FREEBORN	34,963	....	2,245,000	....	....	....	237,046	70,000
GOODHUE	39,996	350,000	....	....	....	....	578,699	....
GRANT	7,176	....	155,000	80,000	....	....	69,940	....
HENNEPIN	960,606	168,875,000	....	....	....	168,875,000	32,967,675	17,881,991
HOUSTON	18,982	....	....	....	....	....	196,450	....
HUBBARD	15,348	....	....	....	....	....	297,823	42,775
ISANTI	26,080	2,140,000	50,000	3,325,000	1,175,000	....	175,323	21,447
ITASCA	44,141	95,000	....	115,000	....	....	3,257,064	130,324
JACKSON	13,454	....	125,000	....	....	....	233,340	....
KANABEC	12,594	540,000	410,000	570,000	90,000	....	92,855	10,746
KANDIYOHI	39,902	610,000	6,925,600	....	....	....	242,181	89,200
KITTSO	6,755	....	....	2,733,000	....	1,075,000	62,132	....
KOOCHICING	16,596	1,390,000	174,942	785,000	....	....	125,634	....
LAC QUI PARLE	10,333	85,000	705,000	....	....	....	152,893	....
LAKE	11,586	1,250,000	....	1,645,000	690,000	100,000	209,070	....
LAKE OF THE WOODS	3,888	....	175,000	210,000	....	1,000,000	134,783	....
LE SUEUR	23,767	800,000	182,000	....	....	590,000	67,409	....
LINCOLN	7,806	840,000	2,575,000	....	....	....	42,608	....
LYON	25,861	....	745,000	....	....	....	91,893	82,635
MAHNOMEN	5,616	158,000	....	....	....	....	39,376	59,460
MARSHALL	12,800	....	1,442,000	....	....	2,530,000	126,496	....
MARTIN	24,398	....	2,400,000	....	....	....	85,073	....
MCLEOD	30,290	2,260,000	525,000	....	....	....	346,055	5,165
MEEKER	21,120	....	740,000	....	300,000	....	265,475	....
MILLE LACS	18,623	....	....	....	....	....	166,947	....
MORRISON	30,114	....	....	....	....	....	154,568	10,814
MOWER	39,589	....	255,000	....	....	....	181,611	1,085
MURRAY	11,233	395,000	110,000	....	....	....	216,146	....

TABLE 4
 OUTSTANDING INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1985

NAME OF COUNTY	POPULATION	TYPE OF BOND			TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM-DEBT		
		GENERAL OBLIGATION	SPECIAL ASSESSMENT	G. O. REVENUE						
NICOLLET	28,190	1,500,000	935,000	....	400,000	2,835,000	....	575,229	....
NOBLES	21,744	....	....	....	....	....	....	175,628	....
NORMAN	9,198	....	3,013,000	....	500,000	3,513,000	....	13,053	29,235
OLMSTED	98,033	500,000	425,000	67,330,000	....	68,255,000	....	1,132,165	524,350
OTTER TAIL	55,071	3,410,000	110,000	4,050,000	70,000	7,640,000	....	268,821	....
PENNINGTON	13,880	440,000	100,000	1,195,000	....	2,485,000	1,185,000	49,892	482,413
PINE	20,967	1,145,000	....	....	20,000	1,165,000	1,145,000	130,438	....
PIPESTONE	11,302	1,750,000	....	75,000	....	2,120,000	....	88,473	508
POLK	34,197	....	2,747,000	....	....	4,397,000	....	91,792	66,605
POPE	11,780	1,025,000	....	....	....	1,025,000	....	93,582	....
RAMSEY	460,662	24,355,000	....	....	....	24,355,000	5,335,000	8,477,691	....
RED LAKE	5,147	....	810,000	....	15,000	1,260,000	....	65,809	....
REDWOOD	18,715	....	1,050,000	....	....	1,050,000	....	186,485	....
RENVILLE	19,466	....	....	....	....	....	....	67,161	17,626
RICE	47,431	170,000	....	....	....	170,000	....	477,532	....
ROCK	10,599	....	1,777,224	....	....	1,777,224	....	118,226	40,000
ROSEAU	13,637	....	....	....	....	....	....	184,580	99,886
SCOTT	51,195	290,000	350,000	....	....	640,000	....	933,271	....
SHERBURNE	34,690	....	....	....	....	....	....	178,721	....
SIBLEY	15,701	....	1,010,000	....	540,000	1,550,000	665,000	209,303	....
ST. LOUIS	206,264	....	....	4,800,000	....	4,800,000	....	5,075,081	1,233,980
STEARNS	114,921	....	495,000	15,833,684	....	16,328,684	....	1,033,006	....
STEELE	30,643	....	703,223	740,000	220,000	2,763,223	....	114,646	115,414
STEVENS	11,261	....	....	1,755,000	....	1,755,000	....	117,066	....
SWIFT	12,641	....	3,011,607	100,335	340,000	3,451,942	....	191,806	14,744
TODD	25,653	1,400,000	....	....	....	1,400,000	....	293,617	....
TRAVERSE	5,188	....	....	....	....	....	....	101,369	....
WABASHA	19,298	....	....	....	....	....	....	222,899	....
WADENA	13,880	100,000	....	625,000	235,000	960,000	625,000	106,303	88,877
WASECA	18,716	....	305,178	....	....	305,178	....	121,949	....
WASHINGTON	125,515	8,800,000	....	....	....	8,800,000	....	860,099	318,060
WATONWAN	11,805	....	85,000	....	750,000	835,000	....	80,002	....
WILKIN	8,354	....	890,000	....	220,000	1,110,000	....	86,130	85,964
WINONA	46,984	535,000	....	....	....	535,000	....	217,184	....
WRIGHT	63,283	....	415,000	....	....	415,000	....	213,795	....
YELLOW MEDICINE	12,788	....	2,251,300	....	700,000	2,951,300	155,000	123,731	50,735
TOTAL	4,192,973	234,278,000	50,698,074	124,917,019	5,380,000	18,235,000	433,508,093	30,150,000	73,502,281	27,303,774

{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 - 1985

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CHIPPEWA	[1]	14,823	2,505,003	2,137,839	367,164	152,663	....	519,827	....	....	....	251,088	....	80,044	70,000
CLEARWATER		9,113	1,549,264	1,687,180	-137,916	12,347	....	-125,569	....	....	....	231,977	197,901	....	....
COOK	[2]	4,338	2,124,869	2,143,257	-18,388	91,082	6,143	66,551	....	....	....	85,350	....	....	....
DOUGLAS		29,912	13,688,400	13,443,576	244,824	300,287	....	545,111	....	....	....	390,322	2,160,000	684,002	2,445,536
GRANT		7,176	1,567,208	1,519,591	47,617	35,056	....	82,673	....	....	....	37,535	....	4,000	20,000
HENNEPIN		960,606	103,631,289	117,364,079	-13,732,790	14,551,777	818,987	9,491,311	3,817,303	-1,580,299	2,867,253	995,204	485,000
ITASCA		44,141	10,106,365	10,088,299	18,066	298,134	....	316,200	....	....	....	206,777	....	....	47,885
KANABEC		12,594	3,001,093	3,076,847	-75,754	90,046	....	14,292	....	....	....	94,296	....	39,023	93,085
MAHONOMET	[1]	5,616	520,381	637,592	-117,211	2,489	....	-114,722	....	....	....	42,619	....	10,643	35,021
NEEKER		21,120	3,096,255	3,289,198	-192,943	271,953	....	79,010	....	....	....	126,843	....	25,682	75,000
MURRAY		11,233	1,366,383	1,583,733	-217,350	94,086	1,452	-124,716	....	....	....	6,275	....	....	....
OLMSTED		98,033	5,673,163	5,924,864	-251,701	459,859	7,483	200,675	313,057	454,068	14,499,685	7,483	8,028
PIPESTONE	[2]	11,302	3,089,384	3,016,551	72,833	38,751	....	111,584	....	....	-158,622	256,972	....	124	476
RENVILLE		19,466	1,845,978	1,829,616	16,362	39,996	....	56,358	....	....	....	99,878	....	....	5,405
SWIFT	[1]	12,641	1,763,507	1,699,481	64,026	18,367	....	82,393	....	....	....	40,119	....	29,434	41,745
TOTAL		1,262,114	155,528,542	169,441,703	-13,913,161	16,456,893	15,078	2,528,654	9,491,311	0	4,130,360	-1,738,921	5,191,372	16,857,586	1,875,639	3,327,181

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.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1985

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BECKER	[3]	31,132	899,635	898,063	1,572	15,275	21,996	-5,149	....	....	....	....	816	....	21,503	20,000
BELTRAMI		33,936	2,332,822	2,270,787	62,035	5,828	23,638	44,225	219	....	....	....	90,238	....	23,638	50,000
CHISAGO	[3]	28,376	2,194,675	2,087,768	106,907	....	31,298	75,609	....	....	....	....	20,970	....	31,298	80,000
COOK	[1]	4,338	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,257	1,294,462	1,196,608	97,854	18,259	41,331	74,782	....	....	....	-14,515	7,610	....	41,331	45,000
HUBBARD		15,348	2,234,962	2,120,327	114,635	102	....	114,737	102	....	....	....	23,672	....	....	....
ITASCA		44,141	2,759,613	2,797,881	-38,268	110,877	12,276	60,333	....	....	....	....	330,724	....	651	1,928
KOOCHICHING	[4][5]	16,596	1,931,898	2,140,717	-208,819	210,217	52,402	-51,004	....	....	....	....	2,338	....	52,402	50,000
LAKE	[3]	11,586	1,188,676	1,164,666	24,010	83,304	107,314	....	....	....	....	....	28,764	....	101,998	60,000
LAKE OF THE WOODS		3,888	807,016	811,732	-4,716	7,047	8,946	-6,615	....	....	....	....	21,373	....	....	....
MAHONEN	[2]	5,616	705,567	706,061	-494	....	....	-494	....	....	....	....	....	....	....	....
PENNINGTON	[3]	13,880	1,154,213	1,002,385	151,828	15,877	42,261	125,444	6,227	....	....	....	73,536	....	39,512	65,000
PIPESTONE	[1]	11,302	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		460,662	4,242,486	4,277,450	-34,964	1,995	121,962	-154,931	195	....	....	-244,305	12,208	....	121,962	....
RED LAKE		5,147	1,086,360	977,210	109,150	453	6,059	103,544	....	....	....	....	83,176	....	5,835	15,000
ST. LOUIS		206,264	14,543,833	15,174,444	-630,611	1,905,985	431,893	843,481	1,699,466	....	....	12,886	2,525,285	....	....	....
STEELE		30,643	2,036,579	1,885,798	150,781	56,568	62,860	144,489	....	....	....	....	18,401	....	62,860	60,000
TRAVERSE		5,188	978,380	981,940	-3,560	2,449	....	-1,111	....	....	....	....	15,559	....	....	....
WADENA-TODD		13,880	1,611,870	1,594,198	17,672	66,424	43,070	41,026	....	....	....	....	9,209	....	43,070	50,000
TOTAL		957,180	42,003,047	42,088,035	-84,988	2,500,660	1,007,306	1,408,366	1,706,209	0	0	-245,934	3,263,879	0	546,060	496,928

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 END SEPTEMBER 30.
[4] THE NURSING HOME DISCONTINUED OPERATIONS DURING THE CURRENT YEAR.
[5] OPERATIONS ARE REPORTED FOR A FIFTEEN MONTH PERIOD.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1985

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE			
			REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE				NET INCOME OR -LOSS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
AITKIN		13,390														
CONSERVATION CENTER			235,649	250,472	-14,823	98,425	....	83,602	....	....	100,507	....	452,511	218,000	....	....
ANOKA		215,572														
GOLF COURSE			130,979	99,218	31,761	....	....	31,761	....	....	....	....	556,240	....	....	....
ICE ARENA			359,751	496,922	-137,171	50,266	22,865	-109,770	37,498	....	12,768	-200,000	7,839	....	22,865	25,000
BELTRAMI		33,936														
NURSING SERVICE			374,127	469,950	-95,823	106,454	....	10,631	....	62,783	43,671	....	21,907	....	....	....
CLAY		49,773														
NURSING SERVICE			466,800	851,870	-385,070	219,750	....	-165,320	....	81,616	138,134	-144,119	4,122	....	....	....
SANITARY LANDFILL			338,895	170,517	168,378	13,890	....	182,268	....	....	....	....	20,128	....	....	....
CLEARWATER		9,113														
NURSING SERVICE			404,759	413,220	-8,461	7,132	....	-1,329	....	....	....	....	7,089	....	....	....
CROW WING		42,897														
SOLID WASTE			55,450	24,236	31,214	....	....	31,214	....	....	....	....	16,481	....	....	....
DODGE		15,257														
SANITARY LANDFILL			45,285	123,970	-78,685	2,033	....	-76,652	....	....	....	-120,111	121,107	....	....	....
DOUGLAS		29,912														
NURSING SERVICE			350,724	592,473	-241,749	297,451	....	55,702	....	62,105	....	....	555	....	....	....
SOLID WASTE			247,122	-247,122	352,871	....	105,749	268,258	....	84,613	....	....	3,367,950	....	....
FILLMORE		21,614														
SANITATION TRF STATION			138,108	157,572	-19,464	....	308	-19,772	....	....	....	....	8,105	....	308	1,450
HENNEPIN		960,606														
REGIONAL RAILROAD AUTH			197,854	-197,854	2,991,352	....	2,793,498	2,311,564	....	477,358	....	15,653	....	37,803	....
HUBBARD		15,348														
NURSING SERVICE			114,173	202,793	-88,620	82,577	....	-6,043	....	47,231	35,346	....	4,687	....	....	....
JACKSON		13,454														
NURSING SERVICE			97,229	274,380	-177,151	177,066	....	-85	....	11,570	75,296	....	....	....	....	....
KITTSON		6,755														
NURSING SERVICE			101,828	148,578	-46,750	44,439	....	-2,311	....	....	44,439	....	525	....	....	....
RURAL WATER DISTRICT			130,937	180,343	-49,406	194,999	139,800	5,793	....	....	....	....	4,456	....	139,600	59,000

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1995

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	EXPENSE	NET INCOME OR -LOSS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
LAKE		11,586														
SANITARY DISTRICT			30,673	39,080	-8,407	57,487	62,426	-13,346	11,884	87,737	14,242	....	535,951	....	57,848	15,000
LAKE OF THE WOODS		3,888														
AMBULANCE			18,519	45,432	-26,913	22,387	....	-4,526	22,382	....	....	....	....	....	....	....
MEDICAL CLINIC			13,100	28,115	-15,015	37,652	12,853	9,784	22,152	....	5,304	....	2,420	....	12,853	20,000
NURSING SERVICE			56,748	77,176	-20,428	28,528	....	8,100	....	5,712	20,956	....	449	....	....	....
MAHONEN		5,616														
MEDICAL CLINIC			5,850	18,049	-12,199	....	....	-12,199	....	....	....	....	....	....	....	....
MARSHALL		12,800														
NURSING SERVICE			115,942	144,822	-28,880	36,700	....	7,820	....	....	36,700	....	358	....	....	....
OLMSTED		98,033														
CAMPUS			687,153	1,077,106	-389,953	142,862	24,402	-271,493	....	....	900,151	....	1,365,556	27,130,315	24,402	....
SANITARY LANDFILL			2,189,435	1,586,062	603,373	437,954	51,004	990,323	....	....	5,188,752	....	6,025,694	24,855,202	51,004	1,186
OTTER TAIL		55,071														
WASTE MANAGEMENT			300,478	-300,478	57,479	....	-242,999	....	....	57,479	....	336,373	....	....	....
POLK		34,197														
N.V. CORRECTIONS CENTER			154,021	1,164,846	-1,010,825	484,067	3,328	-530,086	....	14,933	303,845	-537,169	5,697	....	....	....
NURSING SERVICE			254,324	454,509	-200,185	205,607	....	5,422	57,346	11,854	53,446	....	57,199	....	....	....
RURAL WATER SYSTEM			348,164	293,318	54,846	31,873	130,900	-44,181	....	....	....	-52,594	23,884	....	130,900	71,000
SANITARY LANDFILL			302,976	194,342	108,634	....	....	108,634	....	....	....	....	31,955	....	....	....
RAMSEY		460,662														
LAKE OWASSO RESIDENCE			2,378,989	2,326,535	52,454	350	....	52,804	....	....	....	....	55,867	....	....	....
REDWOOD		18,715														
NURSING SERVICE			72,714	297,003	-224,289	228,769	....	4,480	114,334	31,046	82,013	....	695	....	....	....
RICE		47,431														
SANITARY LANDFILL			229,646	176,647	52,999	7,971	....	60,970	....	....	....	....	....	....	....	....
ROCK		10,599														
RURAL WATER DISTRICT			156,598	203,343	-46,745	135,052	82,361	5,946	....	....	....	....	29,136	....	82,361	40,000
ST. LOUIS		206,264														
COMMUNITY FOOD			832,604	853,308	-20,704	....	....	-20,704	....	....	....	....	....	....	....	....
NURSING SERVICE			165,527	380,806	-215,279	232,554	....	17,275	....	232,554	....	....	....	....	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1995

NAME OF COUNTY	FOOTNOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/ -FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
PHOTOGRAPHY			4,493	3,817	676	....	....	676	....	....	....	....	....	....	....
STEELE CIVIC CENTER		30,643	119,068	113,072	5,996	....	....	5,996	....	....	-7,100	....	....	....	....
STEVENS MEDICAL CENTER		11,261	52,804	83,955	-31,151	1,473	....	-29,678	....	....	....	....	....	....	10,570
WASECA SANITARY LANDFILL		18,716	110,096	103,654	6,442	....	....	6,442	....	....	....	....	....	....	....
WINONA SOLID WASTE		46,984	347,419	337,114	10,305	104,319	....	114,624	64,510	....	30,577	-65,555	5,556	....	....
TOTAL		3,423,033	11,991,557	15,204,079	-3,212,522	6,891,789	530,247	3,149,020	2,909,928	649,141	7,705,597	-1,126,648	9,718,195	55,571,467	559,944	243,206

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