



REPORT OF THE
STATE AUDITOR of MINNESOTA

880459

REVENUES, EXPENDITURES AND DEBT OF THE COUNTIES
IN MINNESOTA
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1986



ARNE H. CARLSON

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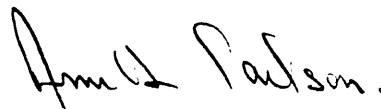
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P R E F A C E

The annual report of the State Auditor covers the revenues, expenditures, indebtedness, taxable valuations and tax levies of the counties in Minnesota for the fiscal year ended December 31, 1986. Populations were taken from "Minnesota Populations, 1986" from the Office of the State Demographer. 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 IBM PS/2's. Anyone who wishes to analyze the data further, including receiving a copy on diskettes, should contact this office for assistance.

My staff and I want to express our appreciation to all whose cooperation contributed to the preparation of this report.



Arne H. Carlson

State Auditor

April 14, 1988

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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, 1986. The data in this report were generated from the audited annual financial statements of the counties and from Department of Revenue reports of levies and valuations. All counties reported on the modified accrual basis of accounting during 1986 for their governmental funds.

OPERATIONS

A comparative summary of revenues, expenditures, and bonded debt of the counties for the years 1985 and 1986 is presented in Table 1. Governmental revenues and expenditures reported in Tables 2 and 3 include the general fund and all other governmental funds. 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 1986 population estimates from the Office 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 \$2.2 billion in 1986, which is \$218.1 million or 11.0% higher than in 1985. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 79.4% of total revenues in 1986. Over the past five years the percentage of revenues from taxes has increased from 32.7% in 1982 to 32.0% in 1986. Intergovernmental revenues have declined from 51.7% in 1982 to 47.4% in 1986. During this five year-period the amount of taxes collected increased from \$485.2 million to \$702.1 million, and intergovernmental revenues increased from \$768.2 million to \$1.04 billion.

EXPENDITURES

Expenditures by counties for governmental functions in 1986 totaled \$2.15 billion, which is an increase of \$186.2 million, or 9.5% over 1985. The increase in five years is \$723.1 million, or 50.6%. Most of the increase over the five years from 1982 to 1986 came from Human Services, which rose \$313.7 million. Public safety expenditures rose \$55.8 million, highway expenditures increased \$97.7 million, and general government rose \$69.5 million during the last five years.

Human Services is the largest county function, accounting for 52.7% of the total current expenditures in 1986.

Human Services Expenditures	1986 Amount	1985 Amount
Minnesota Supplemental Assistance	\$23,966,801	\$19,192,139
General Assistance	81,773,962	90,703,453
Aid to Families with Dependent Children	332,646,610	314,427,752
Medical Assistance	67,728,114	65,982,911
Social Services	224,491,179	203,331,341
Other Welfare Costs	212,561,038	208,059,211
Total	\$943,167,704	\$901,696,807

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. These 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-Watonwan Human Services Board.

OPERATIONS OF PUBLIC SERVICE ENTERPRISES

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

The 15 county hospitals had operating revenues of \$166.5 million and operating expenses of \$182.7 million, resulting in an operating loss of \$16.2 million. The non-operating revenues of Hennepin county (\$15.8 million primarily in taxes and grants) and the other counties, resulted in a net income of \$1.3 million.

The 16 county nursing homes had operating revenues of \$39.1 million and operating expenses of \$40.0 million. Net operating loss was \$913 thousand; however, non-operating revenues brought the net loss to \$370.5 thousand for this period, compared to a net income of \$1.4 million for the prior year.

Twenty-nine counties operate 44 other public service enterprise funds, including nursing services, and sanitary landfills. In this category, operating revenues totaled \$14.4 million, and operating expenses totaled \$17.1 million, resulting in an operating loss of \$2.7 million. Non-operating revenues increased net income to a profitable \$1.7 million.

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

<u>PUBLIC SERVICE ENTERPRISE</u>	<u>1986 Amount</u>	<u>1985 Amount</u>
Hospitals - Table 5		
Operating Revenues	\$166,537,896	\$155,528,542
Operating Expenses	182,698,417	169,441,703
Operating Income (Loss)	(16,160,521)	(13,913,161)
Nursing Homes - Table 6		
Operating Revenues	39,119,531	42,003,047
Operating Expenses	40,032,434	42,088,035
Operating Income (Loss)	(912,903)	(84,988)
Other Enterprises - Table 7		
Operating Revenues	14,374,705	11,991,557
Operating Expenses	17,091,874	15,204,079
Operating Income (Loss)	(2,717,169)	(3,212,522)

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$314.4 million at the end of 1986, a decrease of \$119.1 million from 1985. This consisted primarily of general obligation solid waste resource recovery bonds totaling \$134.5 million in Hennepin County, which were refunded and issued as Industrial Revenue bonds.

In 1986 the counties issued bonds totaling \$67.6 million and retired bonds totaling \$194.7 million, leaving \$314.4 million outstanding at December 31, 1986. Liabilities for compensated absences totaled \$81.3 million, and other long-term debt totaled \$53.0 million; these are also presented in Table 4.

FIGURE 1

Governmental Revenues

\$2,197,150,392

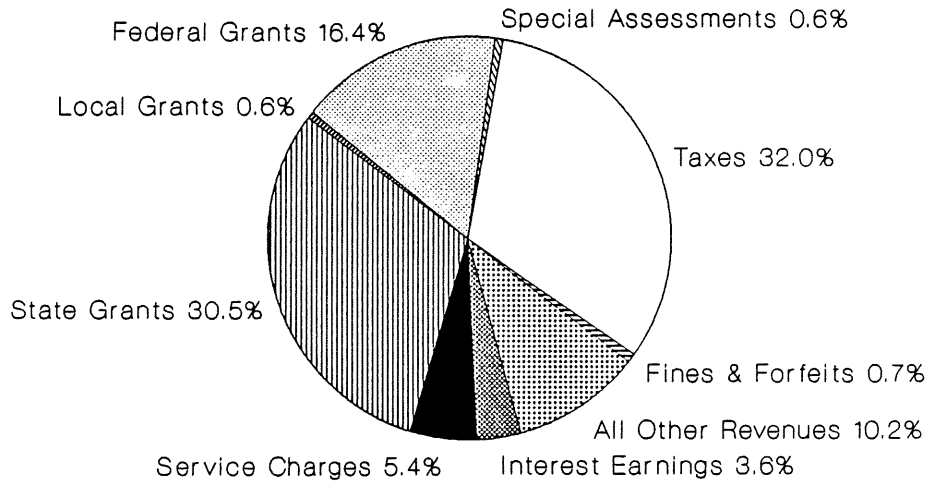


FIGURE 2

Governmental Current Expenditures

\$1,789,998,400

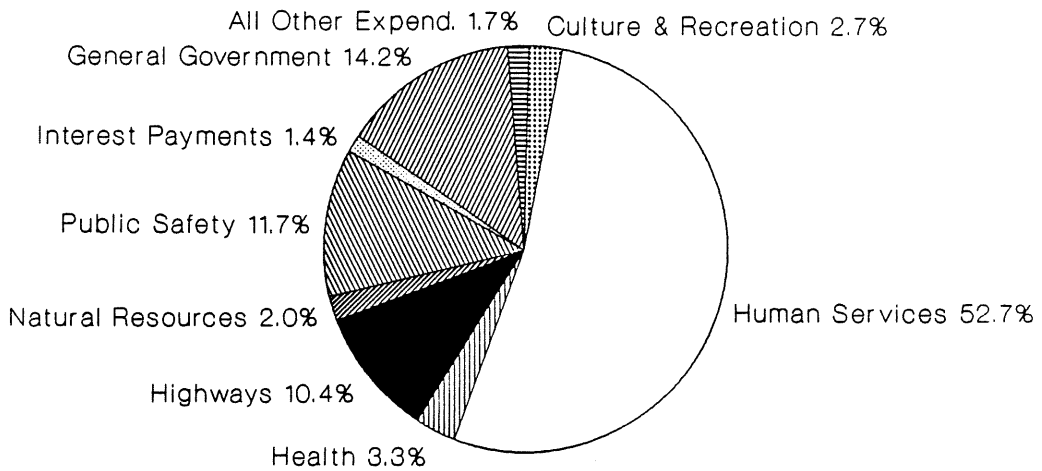
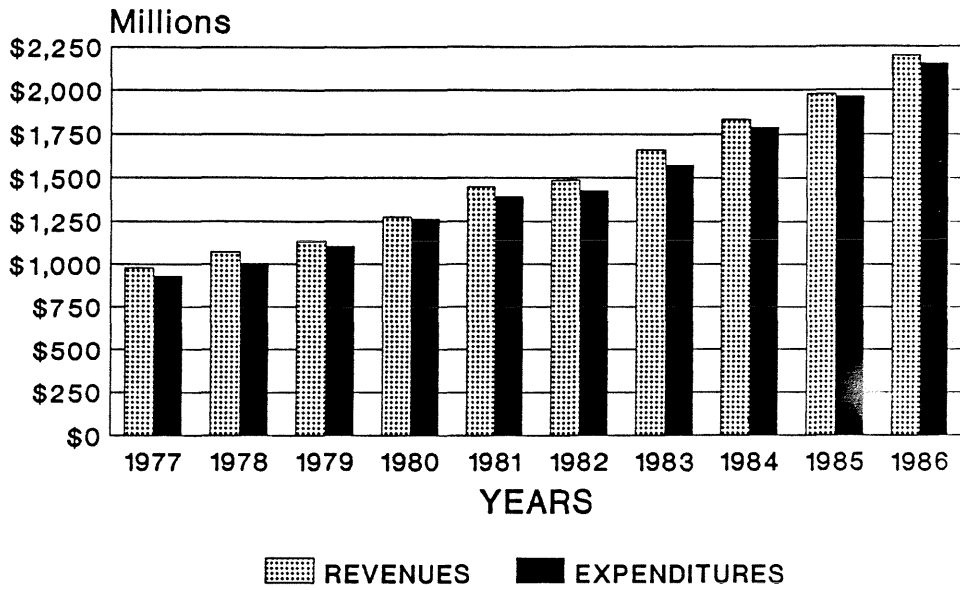


FIGURE 3

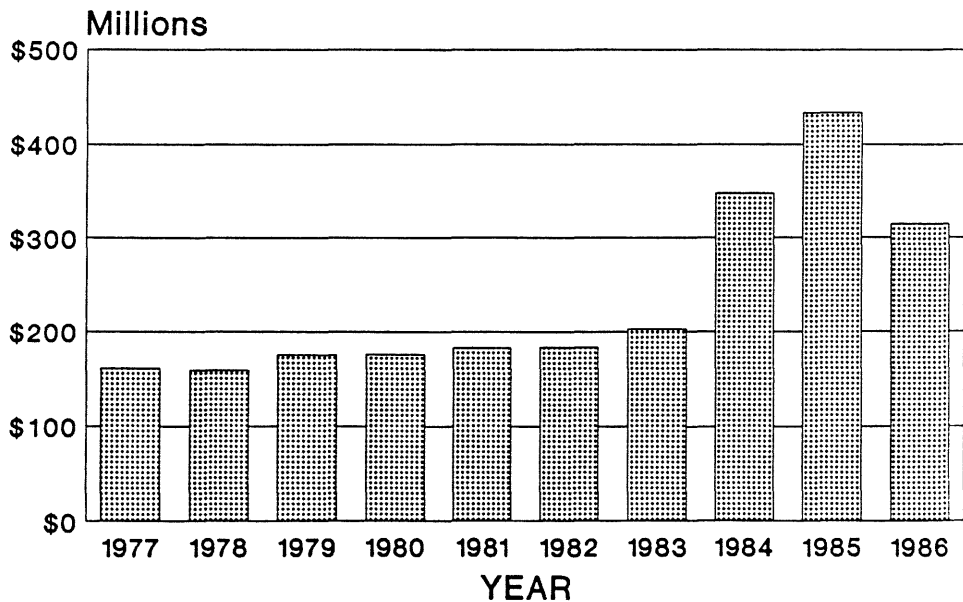
GOVERNMENTAL REVENUES & EXPENDITURES *



* Excludes Principal Payments

FIGURE 4

OUTSTANDING BONDED INDEBTEDNESS



REVENUES, EXPENDITURES, AND DEBT
OF
THE COUNTIES

TABLE 1

REVENUES, EXPENDITURES, AND BONDED DEBT OF THE COUNTIES
FOR THE YEARS ENDED DECEMBER 31, 1985 AND DECEMBER 31, 1986

GOVERNMENTAL FUNDS	1985		1986		% Increase [Decrease]
		%		%	
REVENUES					
TAXES	634,258,232	32.0%	702,078,928	32.0%	10.7%
SPECIAL ASSESSMENTS	14,109,879	0.7%	14,138,218	0.6%	0.2%
LICENSES AND PERMITS	4,854,180	0.2%	5,555,703	0.3%	14.5%
INTERGOVERNMENTAL REVENUES					
FEDERAL GRANTS	372,459,843	18.8%	360,057,942	16.4%	-3.3%
STATE GRANTS	644,353,547	32.6%	669,919,660	30.5%	4.0%
LOCAL UNITS GRANTS	14,680,319	0.7%	12,426,742	0.6%	-15.4%
TOTAL INTERGOVERNMENTAL REVENUES	1,031,493,709	52.1%	1,042,404,344	47.4%	1.1%
CHARGES FOR SERVICES	105,507,243	5.3%	118,768,847	5.4%	12.6%
FINES AND FORFEITS	14,981,912	0.8%	16,431,187	0.7%	9.7%
MISCELLANEOUS REVENUES					
INTEREST EARNINGS	93,390,284	4.7%	78,533,886	3.6%	-15.9%
ALL OTHER REVENUES	80,448,427	4.1%	219,239,279	10.0%	172.5%
TOTAL REVENUES	1,979,043,866	100.0%	2,197,150,392	100.0%	11.0%
OTHER SOURCES					
BORROWING	40,964,786		88,502,425		
TOTAL REVENUES AND BORROWING	2,020,008,652		2,285,652,817		
EXPENDITURES					
CURRENT EXPENDITURES:					
GENERAL GOVERNMENT	237,097,718	13.6%	254,484,130	14.2%	7.3%
PUBLIC SAFETY	197,396,921	11.3%	210,312,773	11.7%	6.5%
STREETS AND HIGHWAYS	205,145,014	11.8%	185,317,832	10.4%	-9.7%
SANITATION	5,924,986	0.3%	7,583,557	0.4%	28.0%
HEALTH	56,563,985	3.3%	58,407,107	3.3%	3.3%
HUMAN SERVICES	901,696,807	51.8%	943,167,704	52.7%	4.6%
LIBRARIES	28,619,613	1.6%	30,281,435	1.7%	5.8%
PARKS AND RECREATION	16,155,383	0.9%	17,211,086	1.0%	6.5%
CONSERVATION OF NATURAL RESOURCES	33,629,299	1.9%	35,211,556	2.0%	4.7%
ECONOMIC DEVELOPMENT	13,492,002	0.8%	9,823,749	0.5%	-27.2%
MISCELLANEOUS EXPENDITURES	20,611,317	1.2%	13,715,831	0.8%	-33.5%
INTEREST AND FISCAL CHARGES	23,362,140	1.3%	24,481,640	1.4%	4.8%
TOTAL CURRENT EXPENDITURES	1,739,695,185	100.0%	1,789,998,400	100.0%	2.9%
PERCENT OF TOTAL EXPENDITURES		88.5%		83.2%	
CAPITAL OUTLAY:					
GENERAL GOVERNMENT	15,662,355	6.9%	13,956,136	3.9%	-10.9%
PUBLIC SAFETY	9,332,848	4.1%	18,048,177	5.0%	93.4%
STREETS AND HIGHWAYS	160,149,347	70.9%	173,568,633	48.0%	8.4%
SANITATION	22,489,222	10.0%	133,960,915	37.0%	495.7%
HEALTH	736,760	0.3%	4,779,590	1.3%	548.7%
HUMAN SERVICES	1,755,728	0.8%	1,773,228	0.5%	1.0%
LIBRARIES	5,219,006	2.3%	7,118,241	2.0%	36.4%
PARKS AND RECREATION	7,332,807	3.2%	3,309,499	0.9%	-54.9%
CONSERVATION OF NATURAL RESOURCES	1,013,601	0.4%	3,202,324	0.9%	215.9%
ECONOMIC DEVELOPMENT	1,370,676	0.6%	1,025,988	0.3%	-25.1%
MISCELLANEOUS EXPENDITURES	709,772	0.3%	940,171	0.3%	32.5%
TOTAL CAPITAL OUTLAY	225,772,122	100.0%	361,682,902	100.0%	60.2%
PERCENT OF TOTAL EXPENDITURES		11.5%		16.8%	
TOTAL EXPENDITURES	1,965,467,307		2,151,681,302		9.5%
OTHER USES					
DEBT REDEMPTION - PRINCIPAL	23,539,941		192,109,305		
TOTAL EXPENDITURES & DEBT REDEMPTION	1,989,007,248		2,343,790,607		
SUMMARY OF BONDED DEBT TRANSACTIONS					
OUTSTANDING JANUARY 1	344,874,800		441,537,760 *		
ISSUED	110,338,684		67,633,500		
PAID	21,705,391		194,723,897		
OUTSTANDING DECEMBER 31	433,508,093		314,447,363		

NOTE: [*] 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, 1986

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1986 Estimate)	13,421	219,230	31,258	33,720	27,455	7,760
TOTAL ASSESSED VALUATION	98,422,860	1,141,283,438	156,531,627	118,081,782	130,504,385	48,802,642
1985 TAX LEVY (Payable in 1986)	3,636,730	29,037,507	4,585,458	5,096,372	3,849,543	1,775,666
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	3,636,684	26,194,737	3,886,133	4,243,815	3,111,704	1,560,398
SPECIAL ASSESSMENTS	....	....	695,547	77,897	....	2,037
LICENSES AND PERMITS	79,994	90,488	51,468	31,099	27,226	3,265
FINES AND FORFEITS	81,868	708,114	162,668	258,828	72,688	28,734
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	284,092	1,064,751	373,096	331,865	224,068	98,121
- Highways	826,148	1,176,835	....	1,481,642	14,579	....
- Welfare	1,109,819	9,537,354	2,492,170	4,526,318	1,866,210	379,325
- All Other	140,665	2,328,433	127,665	371,572	33,994	5,758
State Grants - Local Government Aid	114,662	516,184	199,462	209,627	136,776	66,377
- Homestead Credit	700,735	8,531,184	1,013,612	1,184,459	928,139	320,589
- Mobile Home Homestead Credit	....	178,445	9,667	25,060	19,435	1,786
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	1,641,861	1,373,779	2,030,582	2,852,017	781,489	1,142,842
- Welfare	967,288	7,896,991	2,034,787	4,636,282	1,055,882	318,007
- Other	270,510	2,301,209	170,067	1,180,424	184,053	45,923
Local Units Grants	67,615	979,640	....	843,233	....	....
TOTAL INTERGOVERNMENTAL REVENUES	6,123,395	35,974,904	8,451,108	17,642,499	5,244,625	2,378,728
CHARGES FOR SERVICES	527,401	5,492,655	701,100	441,707	385,256	241,305
INTEREST EARNINGS	274,709	4,440,322	331,725	617,098	282,481	121,121
ALL OTHER REVENUES	316,673	4,360,046	694,660	744,939	399,968	83,668
TOTAL REVENUES	11,040,724	77,261,266	14,974,409	24,057,882	9,523,948	4,419,256
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	5,780,000	1,717,613	....	....	....
- OTHER LONG-TERM DEBT	....	42,570	....	53,186	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	256,660	....	12,056	....	319,123	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	11,297,384	83,083,836	16,704,078	24,111,068	9,843,071	4,419,256

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,224,748	12,237,830	1,505,025	2,950,929	1,645,486	647,851
PUBLIC SAFETY - Sheriff	341,417	6,262,925	812,128	546,853	681,347	158,665
- Corrections	493,426	3,657,667	403,929	793,093	91,594	21,312
- Other	51,169	122,433	52,595	128,282	28,830	5,460
TOTAL PUBLIC SAFETY	886,012	10,043,025	1,268,652	1,468,228	801,771	185,437
HIGHWAYS						
Administration	168,104	383,118	103,943	178,359	107,948	117,796
Operation and Maintenance	982,002	2,985,819	1,479,365	1,838,018	999,643	699,371
TOTAL HIGHWAYS	1,150,106	3,368,937	1,583,308	2,016,377	1,107,591	817,167
SANITATION	84,719	610,388	108,957	75,938	....	71,044
HEALTH	332,983	1,571,992	60,095	219,841	301,920	40,732
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	69,964	389,475	177,635	209,857	64,728	67,014
General Assistance	246,366	2,032,112	619,883	665,481	267,383	62,313
Aid to Families with Dependent Children	1,314,273	12,396,990	3,379,114	6,023,635	1,850,468	396,821
Medical Assistance (County Share)	265,384	1,730,580	536,534	815,029	395,206	169,328
Social Services	1,203,739	9,555,626	2,147,859	3,343,074	1,287,055	458,293
Other Welfare Costs	388,364	2,131,275	377,292	915,614	758,926	60,917
TOTAL WELFARE	3,488,090	28,236,058	7,238,317	11,972,690	4,623,766	1,214,686
LIBRARIES	54,675	2,328,165	79,310	50,000	126,966	22,955
RECREATION AND PARKS	162,082	1,665,207	87,630	108,128	20,220	15,154
CONSERVATION OF NATURAL RESOURCES	463,597	313,365	317,335	549,279	250,976	172,813
ECONOMIC DEVELOPMENT	113,770	1,896,874	18,470	55,240	....	30,400
MISCELLANEOUS EXPENDITURES	50,397	528,526	181,254	118,898	108,724	156,097
INTEREST AND FISCAL CHARGES	145,227	495,789	9,178	35,219	7,830	....
TOTAL CURRENT EXPENDITURES	8,156,406	63,296,156	12,457,531	19,620,767	8,995,250	3,374,336
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	568,831	....	....	....	246,906
PUBLIC SAFETY	237,171	....	....	....	....	....
HIGHWAYS	1,589,949	5,936,615	1,545,448	2,407,963	788,411	871,895
RECREATION AND PARKS	....	1,031,211	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	1,914,273	196,474	....	....	....
TOTAL CAPITAL OUTLAY	1,827,120	9,450,930	1,741,922	2,407,963	788,411	1,118,801
TOTAL EXPENDITURES	9,983,526	72,747,086	14,199,453	22,028,730	9,783,661	4,493,137
OTHER USES						
DEBT REDEMPTION - BONDS PAID	80,000	6,790,000	....	145,000	....	....
- OTHER LONG-TERM DEBT	71,819	....	14,758	27,487	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	256,660	....	12,056	....	319,123	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	10,392,005	79,537,086	14,226,267	22,201,217	10,102,784	4,493,137

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1986 Estimate)	52,768	28,015	28,541	41,586	21,300	14,560
TOTAL ASSESSED VALUATION	338,378,674	187,843,868	128,352,707	261,424,320	162,067,845	115,060,034
1985 TAX LEVY (Payable in 1986)	9,123,743	3,793,040	6,974,814	7,884,104	5,724,259	3,497,594
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	7,911,531	3,063,893	5,714,750	7,268,547	5,002,069	2,913,667
SPECIAL ASSESSMENTS	548,194	221,605	....	12,190	....	357,125
LICENSES AND PERMITS	29,840	3,070	30,176	21,360	106,099	5,876
FINES AND FORFEITS	228,345	104,190	69,384	268,544	126,395	35,094
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	474,756	203,636	383,630	276,527	300,033	202,586
- Highways	611,192	....	80,006	....	536,545	281,086
- Welfare	4,137,945	1,417,244	2,662,649	1,473,772	2,743,841	714,203
- All Other	252,931	13,423	112,760	449,564	395,472	142,198
State Grants - Local Government Aid	298,980	203,673	241,626	180,608	154,737	121,580
- Homestead Credit	1,686,771	874,697	1,607,959	1,841,192	992,007	610,761
- Mobile Home Homestead Credit	24,804	5,021	....	44,576	....	3,663
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	3,514,617	1,331,880	2,010,911	1,354,015	2,076,065	1,089,269
- Welfare	3,169,793	1,014,010	2,750,525	894,000	2,641,657	605,403
- Other	145,980	81,359	477,282	591,045	1,243,064	25,276
Local Units Grants	....	104,588	....	204,441	....	....
TOTAL INTERGOVERNMENTAL REVENUES	14,383,086	5,249,531	10,818,287	7,309,740	11,083,421	3,796,025
CHARGES FOR SERVICES	1,609,674	623,271	1,338,029	1,939,568	917,130	275,713
INTEREST EARNINGS	830,074	459,722	274,711	744,052	531,489	556,211
ALL OTHER REVENUES	1,031,253	240,054	615,478	459,750	851,086	257,964
TOTAL REVENUES	26,571,997	9,965,336	18,860,815	18,023,751	18,617,689	8,197,675
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	90,000	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	230,000	....	2,748,477	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	992,562	320,843	116,000	1,340,035	615,988	324,876
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	27,564,559	10,376,179	19,206,815	19,363,786	21,982,154	8,522,551

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,474,155	1,505,507	3,240,124	3,710,700	2,287,023	1,288,110
PUBLIC SAFETY - Sheriff	887,442	460,717	843,815	2,209,235	791,534	250,775
- Corrections	987,685	150,514	630,502	245,840	552,736	142,951
- Other	44,555	39,897	19,107	105,371	108,404	51,269
TOTAL PUBLIC SAFETY	1,919,682	651,128	1,493,424	2,560,446	1,452,674	444,995
HIGHWAYS						
Administration	390,853	224,788	173,574	55,117	165,754	70,304
Operation and Maintenance	1,581,204	1,091,826	1,685,932	1,770,907	2,164,390	811,159
TOTAL HIGHWAYS	1,972,057	1,316,614	1,859,506	1,826,024	2,330,144	881,463
SANITATION	.....	10,463	762,344	.....	44,157	2,401
HEALTH	424,155	267,908	487,539	600,626	537,427	43,840
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	130,957	52,149	164,273	195,938	227,575	81,900
General Assistance	634,319	275,905	627,898	210,545	614,918	107,385
Aid to Families with Dependent Children	4,049,121	1,205,038	3,438,318	1,090,568	3,816,125	704,807
Medical Assistance (County Share)	796,320	366,501	656,034	476,747	593,904	254,544
Social Services	2,707,120	1,545,195	2,621,459	3,053,277	1,803,801	1,051,561
Other Welfare Costs	1,832,978	490,227	689,777	672,711	677,818	116,250
TOTAL WELFARE	10,150,815	3,935,015	8,197,759	5,699,786	7,734,141	2,316,447
LIBRARIES	182,620	.....	.....	335,122	.....	121,415
RECREATION AND PARKS	191,597	300,629	51,334	259,950	63,884	28,259
CONSERVATION OF NATURAL RESOURCES	442,513	427,091	319,391	285,598	754,688	658,876
ECONOMIC DEVELOPMENT	303,005	11,619	87,621	186,884	.....	32,677
MISCELLANEOUS EXPENDITURES	.....	.....	.....	.....	146,942	50,654
INTEREST AND FISCAL CHARGES	248,158	52,257	32,898	342,833	33,178	172,085
TOTAL CURRENT EXPENDITURES	19,308,757	8,478,231	16,531,940	15,807,969	15,384,258	6,041,222
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	1,659,099	.....	.....
PUBLIC SAFETY	.....	92,677	.....	.....	972,018	15,107
HIGHWAYS	4,678,962	734,574	2,170,865	1,216,296	1,324,156	1,513,475
RECREATION AND PARKS	8,722	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	397,096	.....	.....	230,733	800,966	.....
TOTAL CAPITAL OUTLAY	5,084,780	827,251	2,170,865	3,106,128	3,097,140	1,528,582
TOTAL EXPENDITURES	24,393,537	9,305,482	18,702,805	18,914,097	18,481,398	7,569,804
OTHER USES						
DEBT REDEMPTION - BONDS PAID	215,000	97,000	45,000	360,000	10,000	325,000
- OTHER LONG-TERM DEBT	146,744	.....	.....	1,725,000	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	992,562	320,843	116,000	1,340,035	615,988	324,876
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	25,747,843	9,723,325	18,863,805	22,339,132	19,107,386	8,219,680

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1986 Estimate)	28,668	49,256	9,018	4,350	13,640	43,508
TOTAL ASSESSED VALUATION	131,763,316	232,306,773	39,503,430	41,295,740	159,820,715	287,216,790
1985 TAX LEVY (Payable in 1986)	5,750,838	6,456,751	1,749,854	1,817,640	2,709,122	7,923,637
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,507,932	5,258,998	1,559,785	1,430,163	2,403,390	6,379,464
SPECIAL ASSESSMENTS	1,426,669	920,303	7,410	12,804	66,047	16,154
LICENSES AND PERMITS	118,230	9,500	4,463	6,779	5,136	77,278
FINES AND FORFEITS	182,166	188,107	46,474	35,486	27,184	220,814
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	264,400	303,990	134,899	92,842	151,766	423,843
- Highways	354,764	118,175	222,315	65,362	322,991	130,445
- Welfare	1,405,726	3,163,456	1,501,703	222,743	635,815	5,255,480
- All Other	107,035	46,710	178,166	293,672	12,145	348,358
State Grants - Local Government Aid	....	281,196	81,461	36,265	123,390	266,181
- Homestead Credit	1,576,265	1,464,893	302,862	242,733	400,241	1,558,534
- Mobile Home Homestead Credit	33,358	....	4,919	1,275	379	13,483
- Attached Machinery Aid	....	72,233	....	....	....	52,568
- Taconite Homestead Credit	....	....	....	124,822	....	154,068
- Taconite Relief and Aids	....	....	....	289,529	....	....
- Highways	1,445,874	2,808,152	1,185,288	931,413	1,837,225	2,377,007
- Welfare	990,222	2,420,941	1,187,173	235,470	546,201	3,198,128
- Other	353,933	271,312	137,394	130,412	359,894	991,538
Local Units Grants	....	155,284	....	....	142,250	77,586
TOTAL INTERGOVERNMENTAL REVENUES	6,531,577	11,106,342	4,936,180	2,666,538	4,532,297	14,847,219
CHARGES FOR SERVICES	738,820	1,180,150	249,054	105,998	286,225	1,465,385
INTEREST EARNINGS	353,533	541,926	153,958	269,986	167,430	454,770
ALL OTHER REVENUES	709,127	1,528,591	356,279	220,704	370,854	572,773
TOTAL REVENUES	14,568,054	20,733,917	7,313,603	4,748,458	7,858,563	24,033,857
OTHER SOURCES						
BORROWING - BONDS ISSUED	6,360,000	470,000	....	344,455	....	....
- OTHER LONG-TERM DEBT	219,036	4,640	....	....	85,530	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	380,943	903,812	247,234	92,842	224,850	215,605
- ENTERPRISE FUNDS	....	72,841	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	21,528,033	22,185,210	7,560,837	5,185,755	8,168,943	24,249,462

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,702,555	2,068,079	747,672	922,485	920,873	3,721,547
PUBLIC SAFETY - Sheriff	1,111,283	669,622	290,313	277,500	272,099	1,501,042
- Corrections	534,751	817,871	99,860	106,828	87,295	670,432
- Other	91,288	94,069	14,329	29,469	19,273	221,140
TOTAL PUBLIC SAFETY	1,737,322	1,581,562	404,502	413,797	378,667	2,392,614
HIGHWAYS						
Administration	205,701	147,495	276,439	83,665	125,072	283,742
Operation and Maintenance	1,369,308	1,953,006	1,621,159	925,202	1,439,073	2,641,541
TOTAL HIGHWAYS	1,575,009	2,100,501	1,897,598	1,008,867	1,564,145	2,925,283
SANITATION	95,685	148,441	13,939	163,701	28,040	27,575
HEALTH	725,530	....	48,498	185,963	43,462	719,926
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	67,217	173,024	61,932	20,519	19,351	160,403
General Assistance	192,557	735,356	221,188	71,668	258,152	908,405
Aid to Families with Dependent Children	2,016,003	3,989,109	1,339,063	211,503	699,641	4,423,515
Medical Assistance (County Share)	389,249	779,303	265,159	65,077	372,901	914,180
Social Services	1,745,692	3,004,603	611,894	393,251	1,014,801	2,393,299
Other Welfare Costs	220,736	1,256,953	723,914	80,862	105,170	2,414,884
TOTAL WELFARE	4,631,454	9,938,348	3,223,150	842,880	2,470,016	11,214,686
LIBRARIES	75,387	104,000	17,520	39,915	....	110,703
RECREATION AND PARKS	124,069	122,525	27,474	32,759	165,157	84,983
CONSERVATION OF NATURAL RESOURCES	158,532	593,323	435,014	39,021	246,294	315,767
ECONOMIC DEVELOPMENT	92,069	136,240	29,207	60,800	100	301,120
MISCELLANEOUS EXPENDITURES	919,738	112,837	30,486	985	266,290	....
INTEREST AND FISCAL CHARGES	177,749	242,762	5,137	29,787	11,288	51,866
TOTAL CURRENT EXPENDITURES	12,015,099	17,148,618	6,880,197	3,740,960	6,094,332	21,866,070
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	191,995	2,586	....	....
PUBLIC SAFETY	....	732,392	....	....	....	....
HIGHWAYS	1,531,720	2,388,093	....	494,206	1,327,904	577,716
RECREATION AND PARKS	1,282	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	4,760,999	415,432	....	344,135	440,054	33,144
TOTAL CAPITAL OUTLAY	6,294,001	3,535,917	191,995	840,927	1,767,958	610,860
TOTAL EXPENDITURES	18,309,100	20,684,535	7,072,192	4,581,887	7,862,290	22,476,930
OTHER USES						
DEBT REDEMPTION - BONDS PAID	685,000	145,000	15,000	70,000	....	50,000
- OTHER LONG-TERM DEBT	45,719	28,165	....	....	32,318	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	380,943	903,812	247,234	92,842	224,850	215,605
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	19,420,762	21,761,512	7,334,426	4,744,729	8,119,458	22,742,535

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1986 Estimate)	228,716	15,210	29,953	18,424	21,443	34,587
TOTAL ASSESSED VALUATION	1,547,491,084	107,952,349	169,304,722	179,245,906	134,605,874	245,361,433
1985 TAX LEVY (Payable in 1986)	30,313,134	3,219,524	5,405,468	3,192,763	3,514,018	5,768,844
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	27,964,380	2,573,205	4,053,371	2,660,995	2,810,703	4,816,406
SPECIAL ASSESSMENTS	3,102	469	37,712	238,994	....	780,496
LICENSES AND PERMITS	6,365	1,743	81,674	970	17,060	6,713
FINES AND FORFEITS	762,880	35,165	99,524	44,835	82,735	183,553
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	740,299	164,632	315,938	214,020	190,106	282,406
- Highways	....	175,386	3,489	440,479	570,857	....
- Welfare	9,894,812	671,285	2,079,277	....	846,243	2,016,095
- All Other	38,526	29,033	24,095	8,175	54,880	106,736
State Grants - Local Government Aid	530,383	106,987	184,376	139,432	202,507	234,905
- Homestead Credit	6,737,946	690,926	1,212,698	525,277	848,865	1,179,838
- Mobile Home Homestead Credit	104,479	....	11,000	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,438,784	2,249,617	1,754,268	2,507,407	2,716,426	2,479,583
- Welfare	8,272,647	499,717	1,223,494	....	787,716	1,874,450
- Other	644,577	140,955	387,609	56,615	122,637	244,696
Local Units Grants	2,669,321	....	10,000	....	32,428	....
TOTAL INTERGOVERNMENTAL REVENUES	32,447,546	4,728,538	7,206,244	3,891,405	6,372,665	8,418,709
CHARGES FOR SERVICES	4,120,564	461,335	774,516	321,322	704,120	873,015
INTEREST EARNINGS	2,866,316	203,639	387,505	282,773	175,333	423,963
ALL OTHER REVENUES	2,689,218	213,394	671,806	95,688	241,530	537,590
TOTAL REVENUES	70,860,371	8,217,488	13,312,352	7,536,982	10,404,146	16,040,445
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	20,460,000	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,573,014	549,748	....	554,144	183,309	396,147
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	92,893,385	8,767,236	13,312,352	8,091,126	10,587,455	16,436,592

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	14,264,198	1,505,951	2,029,991	1,205,298	1,114,166	2,114,109
PUBLIC SAFETY - Sheriff	3,640,006	631,446	470,715	324,958	408,027	731,301
- Corrections	.....	55,388	419,796	105,044	269,665	304,348
- Other	156,526	19,459	61,374	14,962	13,577	19,723
TOTAL PUBLIC SAFETY	3,796,532	706,293	951,885	444,964	691,269	1,055,372
HIGHWAYS						
Administration	593,532	133,893	109,286	131,188	391,449	128,240
Operation and Maintenance	2,801,192	950,696	1,502,317	1,065,674	1,441,900	1,368,942
TOTAL HIGHWAYS	3,394,724	1,084,589	1,611,603	1,196,862	1,833,349	1,497,182
SANITATION				4,726		
HEALTH	2,587,356	218,067	382,829	.....	446,319	808,613
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	403,736	44,214	180,637	.....	62,598	237,479
General Assistance	1,572,343	98,462	215,822	.....	239,668	279,359
Aid to Families with Dependent Children	10,445,884	772,734	1,789,635	.....	1,068,004	2,479,389
Medical Assistance (County Share)	2,565,121	220,446	613,234	.....	331,091	527,767
Social Services	14,110,443	830,471	1,745,288	.....	773,517	2,548,019
Other Welfare Costs	2,320,683	168,179	872,007	916,885	99,776	325,102
TOTAL WELFARE	31,418,210	2,134,506	5,416,623	916,885	2,574,654	6,397,115
LIBRARIES	2,375,094	29,088	101,800	111,810	.....	69,947
RECREATION AND PARKS	1,184,501	4,405	263,283	70,675	29,640	54,814
CONSERVATION OF NATURAL RESOURCES	298,712	187,935	165,772	304,008	201,830	643,101
ECONOMIC DEVELOPMENT	1,468,072	.....	.....	60,755	15,512	.....
MISCELLANEOUS EXPENDITURES	.....	85,945	251,398	102,985	134,230	82,859
INTEREST AND FISCAL CHARGES	.....	105,482	204,596	123,260	10,398	223,598
TOTAL CURRENT EXPENDITURES	60,787,399	6,062,261	11,379,780	4,542,228	7,051,367	12,752,726
CAPITAL OUTLAY						
GENERAL GOVERNMENT	1,727,422	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	6,028,547	2,028,236	2,193,533	2,787,009	2,337,415	2,257,911
RECREATION AND PARKS	589,188	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	712	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	8,345,869	2,028,236	2,193,533	2,787,009	2,337,415	2,257,911
TOTAL EXPENDITURES	69,133,268	8,090,497	13,573,313	7,329,237	9,388,782	15,010,637
OTHER USES						
DEBT REDEMPTION - BONDS PAID	.....	220,000	275,000	75,000	15,000	265,000
- OTHER LONG-TERM DEBT	.....	.....	32,780	.....	20,825	70,000
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,573,014	549,748	.....	554,144	183,309	396,147
- ENTERPRISE FUNDS	.....	26,546	.....	201,575	155,000	.....
TOTAL EXPENDITURES AND OTHER USES	70,706,282	8,886,791	13,881,093	8,159,956	9,762,916	15,741,784

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1986 Estimate)	40,075	7,055	967,455	19,072	15,529	26,299
TOTAL ASSESSED VALUATION	388,999,716	68,469,920	9,083,608,277	80,050,348	96,871,981	94,238,404
1985 TAX LEVY (Payable in 1986)	7,148,714	1,448,006	227,103,187	2,756,421	3,228,651	5,254,242
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	6,419,221	1,196,944	190,956,015	1,991,522	2,884,943	3,840,737
SPECIAL ASSESSMENTS	....	65,965	....	....	....	373
LICENSES AND PERMITS	69,687	87	1,826,105	25,366	38,960	64,125
FINES AND FORFEITS	132,977	27,489	1,804,833	49,438	85,329	207,177
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	301,458	94,579	5,488,124	137,302	215,893	192,706
- Highways	81,464	....	....	....	4,992	....
- Welfare	1,713,043	353,150	77,338,768	689,783	2,153,795	1,411,335
- All Other	332,915	20,294	1,873,475	63,299	163,584	170,255
State Grants - Local Government Aid	238,344	65,768	....	143,612	75,246	126,795
- Homestead Credit	1,177,427	261,628	38,400,241	892,910	562,452	1,661,849
- Mobile Home Homestead Credit	12,625	....	33,608	....	5,031	24,399
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,437,485	415,572	7,202,451	2,074,026	1,175,692	1,026,817
- Welfare	1,310,276	297,024	74,234,639	631,835	1,057,353	1,136,412
- Other	314,290	36,862	21,204,537	170,086	546,304	151,648
Local Units Grants	100,331	....	1,729,780	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	8,019,658	1,544,877	227,505,623	4,802,853	5,960,342	5,902,216
CHARGES FOR SERVICES	1,306,028	298,628	27,862,491	502,365	474,365	783,477
INTEREST EARNINGS	765,672	103,153	27,479,328	280,811	347,425	163,229
ALL OTHER REVENUES	980,383	92,753	156,543,539	249,012	533,260	634,326
TOTAL REVENUES	17,693,626	3,329,896	633,977,934	7,901,367	10,324,624	11,595,660
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	9,126	904,558	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	260,000	191,946	24,459,458	584,900	137,000	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	17,953,626	3,530,968	659,341,950	8,486,267	10,461,624	11,595,660

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,766,648	580,406	41,834,111	1,121,478	1,204,326	1,491,690
PUBLIC SAFETY - Sheriff	1,105,723	221,082	8,365,920	349,848	386,974	580,699
- Corrections	250,567	37,170	36,883,225	241,826	183,668	463,812
- Other	54,136	34,649	33,142,116	38,618	79,824	36,055
TOTAL PUBLIC SAFETY	1,410,426	292,901	78,391,261	630,292	650,466	1,080,566
HIGHWAYS						
Administration	150,104	79,855	2,591,266	101,156	108,654	158,026
Operation and Maintenance	1,303,376	750,887	16,412,509	1,142,950	905,534	903,636
TOTAL HIGHWAYS	1,453,480	830,742	19,003,775	1,244,106	1,014,188	1,061,662
SANITATION	38,850	175,940	....	99,166	105,474	220,438
HEALTH	1,342,649	36,518	13,238,440	266,623	124,412	388,035
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	87,317	32,023	8,530,918	82,212	41,159	72,054
General Assistance	368,405	55,987	33,316,962	194,239	245,026	278,817
Aid to Families with Dependent Children	2,075,000	315,706	86,617,465	866,304	1,893,204	2,016,012
Medical Assistance (County Share)	777,593	115,938	17,825,186	287,009	298,025	321,410
Social Services	2,193,055	450,125	5,844,058	819,183	861,670	1,573,003
Other Welfare Costs	227,323	42,385	141,112,520	82,225	921,639	268,348
TOTAL WELFARE	5,728,693	1,012,164	293,247,109	2,331,172	4,260,723	4,529,644
LIBRARIES	93,486	21,786	14,164,962	....	....	76,966
RECREATION AND PARKS	247,656	4,974	....	95,370	469,118	6,450
CONSERVATION OF NATURAL RESOURCES	129,244	154,184	....	158,278	344,653	147,919
ECONOMIC DEVELOPMENT	....	....	....	4,697	39,615	68,916
MISCELLANEOUS EXPENDITURES	....	24,594	1,490,705	77,842	115,118	114,427
INTEREST AND FISCAL CHARGES	21,325	12,419	11,124,332	....	3,084	496,647
TOTAL CURRENT EXPENDITURES	13,232,457	3,146,628	472,494,695	6,029,024	8,331,177	9,683,360
CAPITAL OUTLAY						
GENERAL GOVERNMENT	51,241	....	5,975,600	....	....	60,030
PUBLIC SAFETY	52,602	....	4,104,674	....	....	51,298
HIGHWAYS	2,270,896	28,738	11,456,387	1,566,551	644,093	1,223,606
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	8,275	....	138,795,552	....	302,755	13,712
TOTAL CAPITAL OUTLAY	2,383,014	28,738	160,332,213	1,566,551	946,848	1,348,646
TOTAL EXPENDITURES	15,615,471	3,175,366	632,826,908	7,595,575	9,278,025	11,032,006
OTHER USES						
DEBT REDEMPTION - BONDS PAID	50,000	....	138,700,000	....	....	185,000
- OTHER LONG-TERM DEBT	....	4,034	1,000,000	....	41,490	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	260,000	191,946	24,459,458	584,900	137,000	....
- ENTERPRISE FUNDS	....	....	601,824	....	162,644	....
TOTAL EXPENDITURES AND OTHER USES	15,925,471	3,371,346	797,588,190	8,180,475	9,619,159	11,217,006

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
POPULATION (1986 Estimate)	43,914	13,239	12,630	39,879	6,589	16,155
TOTAL ASSESSED VALUATION	302,154,734	156,154,128	51,195,060	244,547,980	75,080,833	48,071,724
1985 TAX LEVY (Payable in 1986)	13,376,025	3,084,837	2,535,322	6,694,447	1,706,683	2,543,599
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	12,679,813	2,677,838	1,890,054	5,530,367	1,559,263	3,457,366
SPECIAL ASSESSMENTS	....	153,912	24,487	597,800	45,178	8,701
LICENSES AND PERMITS	33,501	3,309	13,731	74,012	155	8,889
FINES AND FORFEITS	155,153	57,718	98,713	191,369	23,105	91,224
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	823,148	177,726	142,059	330,095	87,958	325,330
- Highways	651,573	329,371	341,706	....	117,196	229,393
- Welfare	4,236,364	794,209	888,495	2,566,271	300,714	1,651,971
- All Other	466,691	13,427	41,800	249,622	110,572	183,836
State Grants - Local Government Aid	296,066	117,528	113,637	280,929	56,746	165,707
- Homestead Credit	2,218,053	460,669	731,079	1,451,684	198,054	589,284
- Mobile Home Homestead Credit	....	1,175	12,750	13,291	....	....
- Attached Machinery Aid	409,373	....	....	....	....	487,627
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	3,065,512	2,290,048	1,005,100	2,164,565	2,008,662	1,304,168
- Welfare	4,329,420	712,325	679,863	2,961,420	201,179	1,676,755
- Other	808,343	47,006	28,279	272,068	16,189	154,925
Local Units Grants	172,487	....	....	4,502	....	81,764
TOTAL INTERGOVERNMENTAL REVENUES	17,477,030	4,943,484	3,984,768	10,294,447	3,097,270	6,850,760
CHARGES FOR SERVICES	1,377,555	274,724	234,007	2,104,681	431,303	470,786
INTEREST EARNINGS	759,468	304,053	185,044	627,651	272,148	691,953
ALL OTHER REVENUES	1,981,504	155,130	249,588	543,510	142,509	419,889
TOTAL REVENUES	34,464,024	8,570,168	6,680,392	19,963,837	5,570,931	11,999,568
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	2,950,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,982,521	242,021	397,198	683,500	....	887,321
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	36,446,545	8,812,189	7,077,590	23,597,337	5,570,931	12,886,889

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,489,403	869,684	889,897	2,017,021	777,117	1,355,511
PUBLIC SAFETY - Sheriff	1,298,488	335,345	502,683	662,332	169,496	646,035
- Corrections	746,052	73,849	.....	666,930	24,480	182,022
- Other	217,050	47,413	7,371	168,468	27,963	8,526
TOTAL PUBLIC SAFETY	2,261,590	456,607	510,054	1,497,730	221,939	836,583
HIGHWAYS						
Administration	682,088	231,818	87,729	278,836	87,174	245,054
Operation and Maintenance	5,476,761	1,126,340	955,111	2,106,374	2,377,670	1,386,245
TOTAL HIGHWAYS	6,158,849	1,358,158	1,042,840	2,385,210	2,464,844	1,631,299
SANITATION	1,108,194	.....	8,050	490,133	20,076	174,248
HEALTH	850,160	126,439	268,870	505,899	107,941	321,608
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	476,455	28,715	47,125	183,480	22,944	84,394
General Assistance	1,821,962	236,029	236,557	541,754	23,635	646,066
Aid to Families with Dependent Children	5,627,550	1,001,092	1,056,094	3,434,003	266,430	2,006,241
Medical Assistance (County Share)	850,532	204,895	179,591	612,994	209,658	372,138
Social Services	4,210,000	910,075	757,560	3,519,608	306,226	1,755,992
Other Welfare Costs	813,070	125,068	136,091	614,641	65,472	252,322
TOTAL WELFARE	13,799,569	2,505,874	2,413,018	8,906,480	894,365	5,117,153
LIBRARIES	.....	76,140	34,558	98,205	23,885	27,902
RECREATION AND PARKS	224,185	128,698	12,903	105,045	31,700	32,771
CONSERVATION OF NATURAL RESOURCES	1,004,152	278,481	61,365	440,128	146,183	454,774
ECONOMIC DEVELOPMENT	.....	1,645	24,567	54,406	250	111,886
MISCELLANEOUS EXPENDITURES	1,114,647	18,184	44,397	132,019	46,125	318,776
INTEREST AND FISCAL CHARGES	5,606	14,580	77,215	428,043	74,777	132,964
TOTAL CURRENT EXPENDITURES	30,016,355	5,834,490	5,387,734	17,060,319	4,809,202	10,515,475
CAPITAL OUTLAY						
GENERAL GOVERNMENT	120,808	.....	.....	17,857	.....	.....
PUBLIC SAFETY	7,125	.....	.....	144,701	.....	.....
HIGHWAYS	3,196,824	2,147,594	1,002,892	1,744,129	.....	1,071,836
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	234	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	3,324,757	2,147,828	1,002,892	1,906,687	.....	1,071,836
TOTAL EXPENDITURES	33,341,112	7,982,318	6,390,626	18,967,006	4,809,202	11,587,311
OTHER USES						
DEBT REDEMPTION - BONDS PAID	150,000	10,000	75,000	2,869,300	200,000	147,000
- OTHER LONG-TERM DEBT	.....	.....	.....	36,688	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,982,521	242,021	397,198	683,500	.....	887,321
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	35,473,633	8,234,339	6,862,824	22,556,494	5,009,202	12,621,632

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1986 Estimate)	10,129	11,425	3,895	23,607	7,740	25,506
TOTAL ASSESSED VALUATION	91,193,849	41,464,756	21,101,068	124,694,574	65,520,856	175,894,718
1985 TAX LEVY (Payable in 1986)	1,765,773	3,238,633	1,078,032	4,663,389	1,936,797	3,845,250
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,479,257	2,115,006	1,176,402	3,693,785	1,623,912	3,125,181
SPECIAL ASSESSMENTS	271,964	....	11,890	200,867	312,671	66,979
LICENSES AND PERMITS	1,220	8,484	19,818	105,288	973	9,749
FINES AND FORFEITS	40,263	41,492	33,359	55,389	23,936	97,718
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	104,157	123,739	69,068	238,480	104,014	195,985
- Highways	518,101	1,317,803	292,080	26,088	20,820	240,756
- Welfare	320,150	839,440	225,535	963,455	....	11,881
- All Other	16,010	55,883	177,080	35,401	44,201	18,489
State Grants - Local Government Aid	95,732	116,380	75,988	171,824	78,208	191,341
- Homestead Credit	344,976	808,662	235,924	1,180,157	352,192	714,811
- Mobile Home Homestead Credit	947	2,407	....	7,664	682	3,046
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	246,209	....	....	....	....
- Taconite Relief and Aids	....	1,366,315	....	....	....	....
- Highways	2,003,875	1,248,721	1,513,556	1,580,373	1,131,026	1,904,472
- Welfare	300,117	828,902	129,924	801,218	....	1,484
- Other	16,789	742,054	66,148	129,713	46,808	151,840
Local Units Grants	10,000	....	....	....	....	12,978
TOTAL INTERGOVERNMENTAL REVENUES	3,730,854	7,696,515	2,785,303	5,134,373	1,777,951	3,447,083
CHARGES FOR SERVICES	178,223	499,667	162,584	709,329	132,820	249,829
INTEREST EARNINGS	196,475	339,482	251,658	406,248	165,749	381,621
ALL OTHER REVENUES	87,551	515,703	142,222	354,285	76,943	464,342
TOTAL REVENUES	5,985,807	11,216,349	4,583,236	10,659,564	4,114,955	7,842,502
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	172,490	....	....	80,112
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	157,470	123,689	....	280,694	138,375	524,172
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,143,277	11,340,038	4,755,726	10,940,258	4,253,330	8,446,786

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	577,252	1,269,663	684,060	1,532,146	655,762	1,476,457
PUBLIC SAFETY - Sheriff	205,936	596,680	217,951	464,827	204,850	289,342
- Corrections	18,871	108,481	14,102	319,570	14,394	353,021
- Other	18,005	54,108	28,045	12,736	10,166	50,780
TOTAL PUBLIC SAFETY	242,812	759,269	260,098	797,133	229,410	693,143
HIGHWAYS						
Administration	75,963	146,801	133,691	169,012	76,377	198,754
Operation and Maintenance	1,231,153	2,769,705	803,435	1,532,032	805,412	1,787,042
TOTAL HIGHWAYS	1,307,116	2,916,506	937,126	1,701,044	881,789	1,985,796
SANITATION	6,426	168,109	47,007	....	5,612	....
HEALTH	42,946	142,416	52,986	438,598	....	40,748
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	35,841	51,715	10,577	102,466	....	....
General Assistance	49,966	233,849	57,210	215,980	....	....
Aid to Families with Dependent Children	283,251	980,883	212,848	1,268,158	....	....
Medical Assistance (County Share)	185,098	211,333	99,220	383,991	....	....
Social Services	499,786	1,149,056	212,891	1,135,257	....	....
Other Welfare Costs	57,023	340,134	47,800	200,372	468,118	1,262,587
TOTAL WELFARE	1,110,965	2,966,970	640,546	3,306,224	468,118	1,262,587
LIBRARIES	....	35,750	....	156,200	....	104,775
RECREATION AND PARKS	9,050	245,858	100,801	47,913	86,890	119,626
CONSERVATION OF NATURAL RESOURCES	399,374	332,287	279,909	285,084	257,706	365,499
ECONOMIC DEVELOPMENT	5,450	201,315	47,745	20,000	489	....
MISCELLANEOUS EXPENDITURES	110,686	401,940	75,336	....	103,939	408,926
INTEREST AND FISCAL CHARGES	55,279	71,712	102,395	110,155	310,095	79,555
TOTAL CURRENT EXPENDITURES	3,867,356	9,511,795	3,228,009	8,394,497	2,999,810	6,537,112
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	....	....	....
PUBLIC SAFETY	....	6,744	....	....	....	....
HIGHWAYS	1,974,340	1,416,277	1,318,907	1,424,043	704,879	1,267,558
RECREATION AND PARKS	....	131,143	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	378,831	....	....	....	....
TOTAL CAPITAL OUTLAY	1,974,340	1,932,995	1,318,907	1,424,043	704,879	1,267,558
TOTAL EXPENDITURES	5,841,696	11,444,790	4,546,916	9,818,540	3,704,689	7,804,670
OTHER USES						
DEBT REDEMPTION - BONDS PAID	155,000	80,000	15,000	230,000	170,000	60,000
- OTHER LONG-TERM DEBT	....	....	21,366	....	....	71,725
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	157,470	123,689	....	280,694	138,375	524,172
- ENTERPRISE FUNDS	....	11,056	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,154,166	11,659,535	4,583,282	10,329,234	4,013,064	8,460,567

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION (1986 Estimate)	5,561	12,675	24,115	30,415	21,110	18,671
TOTAL ASSESSED VALUATION	28,996,528	113,071,828	235,199,878	175,252,578	142,113,586	79,637,425
1985 TAX LEVY (Payable in 1986)	1,320,791	2,167,248	4,425,084	5,220,119	2,933,032	3,165,864
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,059,361	1,886,820	3,770,018	3,868,574	2,359,499	2,507,380
SPECIAL ASSESSMENTS	17,820	397,860	360,774	132,321	146,579	11,050
LICENSES AND PERMITS	4,028	1,120	1,493	9,833	785	38,052
FINES AND FORFEITS	21,481	28,144	95,418	126,880	119,894	86,825
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	64,129	184,636	181,815	220,733	174,984	255,592
- Highways	172,265	261,867	351,065	10,243	55,830	184,144
- Welfare	599,640	394,086	.....	1,052,898	990,048	1,472,294
- All Other	28,471	69,013	.....	64,491	43,547	86,521
State Grants - Local Government Aid	60,023	95,452	171,112	192,927	183,967	153,659
- Homestead Credit	259,476	357,566	667,937	1,376,022	691,000	858,047
- Mobile Home Homestead Credit	1,157	3,106	.....	14,462	5,658	9,054
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Taconite Relief and Aids	.....	.....	.....	.....	.....	.....
- Highways	754,527	2,956,985	2,142,090	918,623	912,547	1,275,692
- Welfare	618,774	497,292	.....	1,052,791	872,763	1,313,512
- Other	74,151	39,552	74,176	143,751	112,044	227,486
Local Units Grants	.....	.....	.....	1,500	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	2,632,613	4,859,555	3,588,195	5,048,441	4,042,388	5,836,001
CHARGES FOR SERVICES	159,484	500,224	294,805	911,474	710,934	629,126
INTEREST EARNINGS	78,892	397,662	383,893	657,943	186,241	313,509
ALL OTHER REVENUES	157,837	158,727	228,353	507,269	352,193	299,270
TOTAL REVENUES	4,131,516	8,230,112	8,722,949	11,262,735	7,918,513	9,721,213
OTHER SOURCES						
BORROWING - BONDS ISSUED	.....	.....	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	.....	230,000	380,005	149,544	295,958	312,910
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	4,131,516	8,460,112	9,102,954	11,412,279	8,214,471	10,034,123

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	517,255	786,581	1,380,260	1,977,783	825,799	1,335,267
PUBLIC SAFETY - Sheriff	232,082	386,102	648,036	541,300	535,184	634,574
- Corrections	31,769	37,113	119,511	357,376	....	253,792
- Other	17,572	28,541	22,777	58,657	52,297	28,530
TOTAL PUBLIC SAFETY	281,423	451,756	790,324	957,333	587,481	916,896
HIGHWAYS						
Administration	104,452	265,119	155,540	202,524	164,342	135,855
Operation and Maintenance	622,902	1,502,982	1,265,195	1,141,489	1,109,343	1,087,336
TOTAL HIGHWAYS	727,354	1,768,101	1,420,735	1,344,013	1,273,685	1,223,191
SANITATION	18,413	....	72,226	....	12,170	14,750
HEALTH	10,053	7,250	....	364,193	314,991	451,708
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	17,732	64,453	....	144,213	82,870	83,003
General Assistance	274,222	46,678	....	292,814	189,432	331,058
Aid to Families with Dependent Children	809,630	386,029	....	1,223,851	1,305,691	1,946,604
Medical Assistance (County Share)	136,983	295,251	....	378,177	310,839	381,103
Social Services	338,005	775,270	....	1,878,876	967,891	1,447,102
Other Welfare Costs	94,424	81,878	1,116,458	196,504	211,220	281,842
TOTAL WELFARE	1,670,996	1,649,559	1,116,458	4,114,435	3,067,943	4,470,712
LIBRARIES	3,625	37,847	273,170	65,363	56,882	51,703
RECREATION AND PARKS	34,821	67,235	64,625	292,867	42,280	2,000
CONSERVATION OF NATURAL RESOURCES	101,209	477,656	517,648	273,100	121,132	123,125
ECONOMIC DEVELOPMENT	527	6,073	....	21,000	....	17,000
MISCELLANEOUS EXPENDITURES	55,369	71,299	325,423	51,310	308,698	12,405
INTEREST AND FISCAL CHARGES	7,900	327,527	133,082	249,420	54,249	....
TOTAL CURRENT EXPENDITURES	3,428,945	5,650,884	6,063,951	9,710,817	6,665,310	8,618,757
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	....	....	1,250
PUBLIC SAFETY	....	....	....	....	....	2,500
HIGHWAYS	589,106	2,179,041	2,262,250	913,146	503,655	1,361,334
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	1,104
TOTAL CAPITAL OUTLAY	589,106	2,179,041	2,262,250	913,146	503,655	1,366,188
TOTAL EXPENDITURES	4,018,051	7,829,925	8,326,201	10,623,963	7,168,965	9,984,945
OTHER USES						
DEBT REDEMPTION - BONDS PAID	5,000	311,000	170,000	145,000	90,000	....
- OTHER LONG-TERM DEBT	....	....	....	1,538	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	230,000	380,005	149,544	295,958	312,910
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,023,051	8,370,925	8,876,206	10,920,045	7,554,923	10,297,855

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1986 Estimate)	30,228	39,243	10,996	28,278	21,395	9,062
TOTAL ASSESSED VALUATION	134,898,598	253,993,167	116,565,800	158,192,793	160,054,809	81,492,585
1985 TAX LEVY (Payable in 1986)	5,285,436	7,265,899	2,042,304	3,871,565	3,544,128	2,175,489
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,051,159	5,795,874	1,736,224	3,176,497	2,984,559	1,914,161
SPECIAL ASSESSMENTS	....	47,681	126,408	133,848	41,321	426,111
LICENSES AND PERMITS	83,117	9,078	5,148	63,895	101,153	158
FINES AND FORFEITS	142,898	119,138	31,202	163,126	155,347	42,867
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	395,625	289,075	138,958	201,871	209,688	129,131
- Highways	204,925	69,421	241,712	....	219,735	136,268
- Welfare	2,592,207	2,119,688	....	933,525	1,108,882	322,268
- All Other	113,463	63,413	14,247	36,504	49,956	16,571
State Grants - Local Government Aid	246,472	291,042	107,581	165,034	191,081	91,496
- Homestead Credit	1,477,136	1,617,661	364,580	881,833	661,588	343,786
- Mobile Home Homestead Credit	8,786	....	877	10,268	2,600	1,606
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,006,885	2,158,254	1,464,391	1,474,692	2,030,343	2,001,419
- Welfare	1,758,567	2,287,513	....	745,114	1,101,040	288,317
- Other	159,304	166,155	50,488	99,306	262,447	18,868
Local Units Grants	....	....	....	1,000	128,291	....
TOTAL INTERGOVERNMENTAL REVENUES	8,963,370	9,111,970	2,382,834	4,549,147	5,965,651	3,349,730
CHARGES FOR SERVICES	1,018,879	974,776	208,254	550,828	544,409	144,706
INTEREST EARNINGS	521,601	750,229	93,940	233,738	272,972	214,803
ALL OTHER REVENUES	449,700	372,151	82,215	443,528	279,977	193,567
TOTAL REVENUES	15,230,724	17,180,897	4,666,225	9,314,607	10,345,389	6,286,103
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	370,000
- OTHER LONG-TERM DEBT	10,077	....	96,781	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	651,835	358,025	16,090	300,000	445,030	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	15,892,636	17,538,922	4,779,096	9,614,607	10,790,419	6,656,103

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,888,791	1,933,173	753,465	1,469,813	1,346,629	804,101
PUBLIC SAFETY - Sheriff	497,888	826,106	226,321	537,621	320,682	165,700
- Corrections	207,080	452,327	19,389	94,594	432,587	79,750
- Other	44,872	27,756	41,732	45,587	24,855	24,695
TOTAL PUBLIC SAFETY	749,840	1,306,189	287,442	677,802	778,124	270,145
HIGHWAYS						
Administration	332,604	393,851	107,665	92,263	147,434	133,592
Operation and Maintenance	1,698,201	1,665,189	1,247,762	1,056,604	1,204,393	1,125,886
TOTAL HIGHWAYS	2,030,805	2,059,040	1,355,427	1,148,867	1,351,827	1,259,478
SANITATION	59,129	....	32,867	....	8,878	7,503
HEALTH	685,697	566,062	71,756	242,276	478,382	49,628
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	130,851	123,399	....	60,510	105,440	35,257
General Assistance	303,688	717,978	....	211,059	312,747	97,540
Aid to Families with Dependent Children	2,277,872	2,438,643	....	1,296,749	1,176,910	316,957
Medical Assistance (County Share)	490,721	739,272	....	326,086	374,898	197,616
Social Services	1,775,138	3,364,634	....	1,136,901	1,645,909	485,604
Other Welfare Costs	1,380,889	344,237	567,237	211,220	159,386	89,613
TOTAL WELFARE	6,359,159	7,728,163	567,237	3,242,525	3,775,290	1,222,587
LIBRARIES	126,644	117,058	....	62,480	311,189	59,000
RECREATION AND PARKS	40,923	20,697	85,572	77,218	116,517	19,276
CONSERVATION OF NATURAL RESOURCES	137,199	349,788	245,549	322,745	156,842	377,334
ECONOMIC DEVELOPMENT	102,354	2,020	6,572	84,704	24,600	3,550
MISCELLANEOUS EXPENDITURES	56,306	187,854	4,067	535,228	160,173	19,317
INTEREST AND FISCAL CHARGES	943	17,061	25,958	191,310	....	265,953
TOTAL CURRENT EXPENDITURES	12,237,790	14,287,105	3,435,912	8,054,968	8,508,451	4,357,872
CAPITAL OUTLAY						
GENERAL GOVERNMENT	3,085	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	1,776,697	1,906,285	998,981	1,126,180	1,832,037	1,728,280
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	1,779,782	1,906,285	998,981	1,126,180	1,832,037	1,728,280
TOTAL EXPENDITURES	14,017,572	16,193,390	4,434,893	9,181,148	10,340,488	6,086,152
OTHER USES						
DEBT REDEMPTION - BONDS PAID	....	25,000	60,000	335,000	....	335,000
- OTHER LONG-TERM DEBT	12,478	2,968	10,936	....	....	29,235
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	651,835	358,025	16,090	300,000	445,030	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	14,681,885	16,579,383	4,521,919	9,816,148	10,785,518	6,450,387

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1986 Estimate)	98,850	54,970	13,683	20,900	11,155	34,102
TOTAL ASSESSED VALUATION	608,225,884	276,661,924	69,616,443	98,934,698	69,004,957	233,567,300
1985 TAX LEVY (Payable in 1986)	19,514,748	8,141,822	2,192,222	4,621,439	2,393,157	6,152,164
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	16,487,512	6,692,199	1,713,472	3,805,190	1,948,230	5,206,882
SPECIAL ASSESSMENTS	47,164	50,254	209,636	....	20,340	432,466
LICENSES AND PERMITS	313,095	93,125	3,175	21,108	805	3,870
FINES AND FORFEITS	390,817	298,474	58,143	104,765	47,982	161,449
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	399,761	408,129	118,756	336,035	159,286	394,640
- Highways	163,547	142,060	496,889	231,279	79,240	41,403
- Welfare	6,441,703	4,082,982	969,110	1,822,716	605,976	3,096,725
- All Other	409,389	337,868	10,956	113,634	6,268	57,659
State Grants - Local Government Aid	601,404	336,551	106,010	165,930	105,561	219,232
- Homestead Credit	4,313,780	1,987,010	522,145	1,051,943	502,597	1,018,710
- Mobile Home Homestead Credit	....	14,256	7,599	....	1,248	11,420
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	3,606,447	3,177,682	1,365,718	2,777,831	1,588,228	4,412,729
- Welfare	3,228,353	2,479,374	917,711	1,906,749	482,677	2,824,903
- Other	1,177,407	432,992	39,935	141,150	28,066	188,663
Local Units Grants	45,965	....	....	....	10,940	....
TOTAL INTERGOVERNMENTAL REVENUES	20,387,756	13,398,904	4,554,829	8,547,267	3,570,087	12,331,251
CHARGES FOR SERVICES	3,629,015	1,242,356	310,297	731,031	269,650	703,695
INTEREST EARNINGS	1,797,924	1,237,380	197,743	423,390	277,980	724,183
ALL OTHER REVENUES	1,108,619	982,017	250,746	320,302	167,113	799,479
TOTAL REVENUES	44,161,902	23,994,709	7,298,041	13,953,053	6,302,187	20,363,275
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	12,190,000	....	....	....	....
- OTHER LONG-TERM DEBT	6,994	....	49,567	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,090,615	194,132	98,479	525,892	500	286,313
- ENTERPRISE FUNDS	....	39,146	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	45,259,511	36,417,987	7,446,087	14,478,945	6,302,687	20,649,588

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	7,181,164	2,803,791	930,364	1,305,670	778,086	2,630,063
PUBLIC SAFETY - Sheriff	2,010,390	829,138	246,341	740,540	276,365	647,476
- Corrections	1,865,033	692,112	129,582	381,047	28,924	....
- Other	151,457	144,857	12,664	130,654	52,166	125,523
TOTAL PUBLIC SAFETY	4,026,880	1,666,107	388,587	1,252,241	357,455	772,999
HIGHWAYS						
Administration	420,399	164,083	98,778	203,524	82,950	109,166
Operation and Maintenance	2,436,622	2,049,085	2,124,316	1,951,747	903,986	1,883,563
TOTAL HIGHWAYS	2,857,021	2,213,168	2,223,094	2,155,271	986,936	1,992,729
SANITATION						
HEALTH	2,554,588	844,860	450	6,965 397,413	93,802 18,277	190,103 22,280
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	234,219	220,381	104,817	97,269	28,633	320,683
General Assistance	1,637,971	896,308	140,965	336,162	126,568	533,971
Aid to Families with Dependent Children	4,977,978	2,927,393	1,350,121	2,073,940	666,682	3,619,215
Medical Assistance (County Share)	970,710	792,477	271,362	513,138	218,906	824,411
Social Services	6,857,823	2,889,950	818,897	1,612,757	631,358	1,801,614
Other Welfare Costs	3,256,991	2,140,369	122,164	441,507	66,249	832,987
TOTAL WELFARE	17,935,692	9,866,878	2,808,326	5,074,773	1,738,396	7,932,881
LIBRARIES	339,865	116,342	19,965	64,338	....	137,500
RECREATION AND PARKS	752,471	81,165	21,000	7,000	75,917	75,177
CONSERVATION OF NATURAL RESOURCES	304,303	342,432	264,362	108,701	87,788	751,996
ECONOMIC DEVELOPMENT	40,102	346,742	18,781	65,372	5,000	134,287
MISCELLANEOUS EXPENDITURES	121,078	258,499	69,298	....	188,959	262,043
INTEREST AND FISCAL CHARGES	627,654	877,519	163,840	92,824	141,405	133,555
TOTAL CURRENT EXPENDITURES	36,740,818	19,417,503	6,908,067	10,530,568	4,472,021	15,035,613
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	....	....	....
PUBLIC SAFETY	11,466	2,698,901	....	....	....	....
HIGHWAYS	4,525,256	2,764,030	....	2,288,143	1,383,955	3,339,868
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	100,659	....	1,047	....
TOTAL CAPITAL OUTLAY	4,536,722	5,462,931	100,659	2,288,143	1,385,002	3,339,868
TOTAL EXPENDITURES	41,277,540	24,880,434	7,008,726	12,818,711	5,857,023	18,375,481
OTHER USES						
DEBT REDEMPTION - BONDS PAID	150,000	6,765,000	195,000	165,000	135,000	210,000
- OTHER LONG-TERM DEBT	307,710	....	1,978	....	....	25,834
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,090,615	194,132	98,479	525,892	500	286,313
- ENTERPRISE FUNDS	73,538	....	....	....	....	671,000
TOTAL EXPENDITURES AND OTHER USES	42,899,403	31,839,566	7,304,183	13,509,603	5,992,523	19,568,628

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1986 Estimate)	11,698	465,287	5,062	18,443	19,213	47,599
TOTAL ASSESSED VALUATION	86,209,910	3,337,028,376	35,320,627	211,717,958	216,915,092	217,808,027
1985 TAX LEVY (Payable in 1986)	1,841,248	97,502,171	1,235,964	3,682,725	3,014,048	6,447,150
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,499,005	92,176,693	1,027,155	3,061,934	2,525,107	5,110,262
SPECIAL ASSESSMENTS	92,701	....	159,113	204,224	492,319	38,707
LICENSES AND PERMITS	3,611	168,191	1,185	2,913	1,490	74,752
FINES AND FORFEITS	88,303	3,156,327	16,309	77,125	59,112	349,380
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	148,471	2,747,375	71,715	222,598	197,141	327,459
- Highways	....	....	121,920	222,124	361,686	....
- Welfare	576,472	46,141,867	232,499	1,335,575	911,387	1,899,882
- All Other	59,334	1,571,711	4,912	2,897	206,214	128,112
State Grants - Local Government Aid	101,731	....	52,525	155,466	161,600	251,920
- Homestead Credit	404,418	19,941,778	227,811	559,125	540,201	1,675,854
- Mobile Home Homestead Credit	1,848	....	1,544	1,795	2,543	16,360
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	1,270,028	4,968,584	912,522	1,768,960	3,053,129	1,940,920
- Welfare	594,864	35,167,900	153,013	747,398	741,933	1,838,212
- Other	95,485	5,350,019	28,175	40,177	91,092	265,429
Local Units Grants	....	2,443,102	....	240,949	....	1,500
TOTAL INTERGOVERNMENTAL REVENUES	3,252,651	118,332,336	1,806,636	5,297,064	6,266,926	8,345,648
CHARGES FOR SERVICES	309,196	17,265,849	228,947	350,782	583,000	542,575
INTEREST EARNINGS	156,974	6,115,071	196,241	413,438	763,988	688,489
ALL OTHER REVENUES	134,231	11,903,817	75,776	288,245	292,949	952,008
TOTAL REVENUES	5,536,672	249,118,284	3,511,362	9,695,725	10,984,891	16,101,821
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	298,500	....	....	....	....
- OTHER LONG-TERM DEBT	....	2,635,000	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	405,195	5,098,852	....	488,017	604,727	58,490
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,941,867	257,150,636	3,511,362	10,183,742	11,589,618	16,160,311

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	924,926	31,728,577	409,144	1,384,751	956,907	2,489,336
PUBLIC SAFETY - Sheriff	268,169	9,959,532	175,102	491,748	278,121	738,464
- Corrections	54,813	16,793,758	36,250	47,421	37,059	453,865
- Other	5,662	809,721	90,732	8,964	15,267	101,298
TOTAL PUBLIC SAFETY	328,644	27,563,011	302,084	548,133	330,447	1,293,627
HIGHWAYS						
Administration	120,895	2,497,913	168,866	108,085	85,206	145,886
Operation and Maintenance	624,901	5,984,962	447,123	1,520,799	1,914,378	1,815,464
TOTAL HIGHWAYS	745,796	8,482,875	615,989	1,628,884	1,999,584	1,961,350
SANITATION	46,088	.....	37,811	8,039	153,083	.....
HEALTH	238,109	9,720,740	.....	.....	302,068	708,988
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	76,784	3,790,793	15,936	96,424	102,748	342,709
General Assistance	102,210	12,347,177	44,660	201,946	262,949	616,596
Aid to Families with Dependent Children	722,387	57,507,265	199,362	853,818	622,859	2,346,812
Medical Assistance (County Share)	197,658	9,084,742	129,340	253,918	369,636	749,269
Social Services	640,167	41,264,182	179,256	1,030,415	1,203,266	2,578,615
Other Welfare Costs	75,891	15,869,688	78,560	933,842	313,192	348,880
TOTAL WELFARE	1,815,097	139,863,847	647,114	3,370,363	2,874,650	6,982,881
LIBRARIES	32,700	3,137,372	19,585	40,842	.....	125,000
RECREATION AND PARKS	35,436	5,392,957	275	75,295	67,047	147,151
CONSERVATION OF NATURAL RESOURCES	170,238	383,477	131,576	463,719	882,404	228,299
ECONOMIC DEVELOPMENT	25,217	1,590,478	2,383	1,000	.....	.....
MISCELLANEOUS EXPENDITURES	91,602	.....	78,270	.....	233,984	.....
INTEREST AND FISCAL CHARGES	84,811	1,481,650	94,143	81,988	170	8,423
TOTAL CURRENT EXPENDITURES	4,538,664	229,344,984	2,338,374	7,603,014	7,800,344	13,945,055
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	655,482	.....	1,167	.....	108,555
PUBLIC SAFETY	.....	389,638	.....	31,372	.....	.....
HIGHWAYS	984,686	4,436,764	564,885	1,485,946	2,799,637	867,426
RECREATION AND PARKS	.....	962,933	.....	8,534	.....	.....
ALL OTHER CAPITAL OUTLAY	1,809	676,791	.....	1,813	.....	.....
TOTAL CAPITAL OUTLAY	986,495	7,121,608	564,885	1,528,832	2,799,637	975,981
TOTAL EXPENDITURES	5,525,159	236,466,592	2,903,259	9,131,846	10,599,981	14,921,036
OTHER USES						
DEBT REDEMPTION - BONDS PAID	.....	5,326,667	230,000	180,000	.....	25,000
- OTHER LONG-TERM DEBT	.....	21,327	.....	.....	795	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	405,195	5,098,852	.....	488,017	604,727	58,490
- ENTERPRISE FUNDS	.....	343,343	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	5,930,354	247,256,781	3,133,259	9,799,863	11,205,503	15,004,526

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1986 Estimate)	10,442	13,736	52,255	35,781	15,461	203,069
TOTAL ASSESSED VALUATION	88,556,902	75,716,492	332,036,052	247,778,076	123,060,619	777,733,563
1985 TAX LEVY (Payable in 1986)	2,200,696	1,551,981	10,522,303	5,620,545	2,899,747	48,562,873
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,918,013	1,429,661	10,132,820	5,191,889	2,334,307	46,340,868
SPECIAL ASSESSMENTS	22,471	316,858	131,580	16,385	260,808	....
LICENSES AND PERMITS	882	678	218,640	35,353	3,918	119,822
FINES AND FORFEITS	57,783	40,886	207,598	186,051	48,231	515,278
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	147,906	135,271	526,578	295,438	192,113	2,131,437
- Highways	584	....	80,769	142,712	282,979	2,168,284
- Welfare	399,306	800,681	1,995,114	1,607,890	490,803	22,381,401
- All Other	4,716	94,564	30,956	44,837	37,269	352,371
State Grants - Local Government Aid	100,619	128,660	162,911	108,840	144,427	2,931
- Homestead Credit	389,703	352,835	2,514,893	977,040	641,427	11,266,469
- Mobile Home Homestead Credit	817	6,659	23,674	6,407	2,823	74,908
- Attached Machinery Aid	....	....	76,204	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,495,719	1,788,393	1,582,114	989,966	1,950,313	12,196,319
- Welfare	346,923	456,259	1,507,005	1,101,362	462,148	25,541,773
- Other	11,131	102,641	219,125	205,957	90,026	2,762,665
Local Units Grants	....	....	107,376	....	....	38,852
TOTAL INTERGOVERNMENTAL REVENUES	3,897,424	3,865,963	8,826,719	5,480,449	4,294,328	78,917,410
CHARGES FOR SERVICES	224,405	528,586	1,510,929	945,862	485,997	5,373,032
INTEREST EARNINGS	299,223	211,566	615,593	563,397	267,457	2,104,015
ALL OTHER REVENUES	179,980	342,220	230,378	589,730	178,736	5,271,942
TOTAL REVENUES	6,600,181	6,736,418	21,874,257	13,009,116	7,873,782	138,642,367
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	245,000	1,750,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	283,008
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	125,000	1,085,224	502,034	150,152	1,994,334
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,600,181	6,861,418	23,204,481	15,261,150	8,023,934	140,919,709

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	540,322	827,929	3,122,910	2,245,469	1,027,374	14,251,298
PUBLIC SAFETY - Sheriff	190,301	309,659	1,555,800	889,903	383,920	3,861,571
- Corrections	42,536	30,723	868,811	650,097	51,432	3,809,524
- Other	24,268	8,234	568,140	79,632	25,073	991,991
TOTAL PUBLIC SAFETY	257,105	348,616	2,992,751	1,619,632	460,425	8,663,086
HIGHWAYS						
Administration	86,654	134,413	760,933	242,628	125,868	3,984,286
Operation and Maintenance	621,860	1,514,992	1,633,164	640,635	1,225,329	12,902,782
TOTAL HIGHWAYS	708,514	1,649,405	2,394,097	883,263	1,351,197	16,887,068
SANITATION	55,652	29,023	....	35,418	....	1,046,349
HEALTH	31,112	137,023	530,993	322,154	378,161	3,052,508
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	23,873	72,399	148,398	102,174	63,270	2,340,674
General Assistance	84,865	92,904	261,792	263,031	108,373	7,136,520
Aid to Families with Dependent Children	446,128	440,572	1,677,773	2,067,919	583,613	30,017,479
Medical Assistance (County Share)	100,703	280,971	643,498	375,478	230,016	4,968,081
Social Services	588,606	425,405	3,829,551	2,278,630	695,560	28,947,332
Other Welfare Costs	70,980	414,611	806,781	280,231	71,254	7,325,036
TOTAL WELFARE	1,315,155	1,726,862	7,367,793	5,367,463	1,752,086	80,735,122
LIBRARIES	49,175	36,563	457,018	169,778	124,249	180,000
RECREATION AND PARKS	80,671	17,175	253,500	62,575	23,665	162,001
CONSERVATION OF NATURAL RESOURCES	103,908	463,007	282,355	210,513	576,465	5,090,124
ECONOMIC DEVELOPMENT	....	21,941	517,946	....	7,636	187,590
MISCELLANEOUS EXPENDITURES	342,554	69,776	....	268,402	54,887	222,381
INTEREST AND FISCAL CHARGES	9,982	7,602	87,911	67,737	112,544	....
TOTAL CURRENT EXPENDITURES	3,494,150	5,334,922	17,977,274	11,252,404	5,868,689	130,477,527
CAPITAL OUTLAY						
GENERAL GOVERNMENT	9,632	....	....	....	....	....
PUBLIC SAFETY	....	....	....	2,231	212,781	....
HIGHWAYS	2,359,890	915,987	4,838,686	2,059,693	2,022,649	10,300,750
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	171,492	30,000	....	....
TOTAL CAPITAL OUTLAY	2,369,522	915,987	5,010,178	2,091,924	2,235,430	10,300,750
TOTAL EXPENDITURES	5,863,672	6,250,909	22,987,452	13,344,328	8,104,119	140,778,277
OTHER USES						
DEBT REDEMPTION - BONDS PAID	10,000	....	180,000	....	285,000	....
- OTHER LONG-TERM DEBT	10,000	40,331	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	125,000	1,085,224	502,034	150,152	1,994,334
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	5,883,672	6,416,240	24,252,676	13,846,362	8,539,271	142,772,611

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1986 Estimate)	115,786	30,726	11,128	12,445	25,456	5,088
TOTAL ASSESSED VALUATION	541,835,637	181,097,906	82,938,893	99,745,993	99,888,660	66,597,126
1985 TAX LEVY (Payable in 1986)	15,484,972	4,306,862	1,994,546	2,461,482	4,087,089	1,528,934
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	12,645,475	3,492,346	1,671,124	2,016,846	3,110,798	1,320,031
SPECIAL ASSESSMENTS	441,324	58,529	48,019	717,563	45,495	115,177
LICENSES AND PERMITS	102,803	5,377	821	3,838	28,195	685
FINES AND FORFEITS	574,213	119,049	38,190	88,606	90,017	33,624
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	826,826	226,934	97,110	172,465	268,625	75,054
- Highways	1,205,067	399	....	447,880	137,558	....
- Welfare	5,832,021	1,259,967	489,699	557,941	2,469,395	207,302
- All Other	246,197	52,646	19,778	22,618	189,860	5,270
State Grants - Local Government Aid	579,044	155,638	88,294	107,410	182,794	57,272
- Homestead Credit	3,730,589	1,055,265	365,985	442,700	1,205,252	194,387
- Mobile Home Homestead Credit	30,343	....	1,277	1,836	14,000	724
- Attached Machinery Aid	46,227	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,914,933	1,404,742	1,314,853	1,464,728	1,760,651	1,811,197
- Welfare	3,656,464	1,078,008	526,306	512,254	1,657,152	171,119
- Other	546,409	176,212	66,931	51,570	482,740	1,712
Local Units Grants	1,108	....	....	....	21,065	....
TOTAL INTERGOVERNMENTAL REVENUES	19,615,228	5,409,811	2,970,233	3,781,402	8,389,092	2,524,037
CHARGES FOR SERVICES	1,593,642	1,396,152	406,840	216,997	731,219	128,606
INTEREST EARNINGS	1,880,824	485,809	127,965	380,209	331,436	83,452
ALL OTHER REVENUES	1,523,432	573,889	467,751	274,155	354,435	98,570
TOTAL REVENUES	38,376,941	11,540,962	5,730,943	7,479,616	13,080,687	4,304,182
OTHER SOURCES						
BORROWING - BONDS ISSUED	18,241,745	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	235,000	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,049,611	688,301	55,000	508,127	156,793	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	57,668,297	12,229,263	6,020,943	7,987,743	13,237,480	4,304,182

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,419,878	1,930,498	1,039,459	818,612	1,121,748	585,013
PUBLIC SAFETY - Sheriff	1,794,403	595,294	217,219	357,223	34,167	115,382
- Corrections	1,382,838	372,924	51,717	7,597	871,279	8,321
- Other	95,923	16,075	15,864	3,379	46,874	22,429
TOTAL PUBLIC SAFETY	3,273,164	984,293	284,800	368,199	952,320	146,132
HIGHWAYS						
Administration	380,538	154,085	100,632	54,826	87,896	113,585
Operation and Maintenance	2,592,607	1,598,693	838,709	1,087,753	2,896,488	1,058,389
TOTAL HIGHWAYS	2,973,145	1,752,778	939,341	1,142,579	2,984,384	1,171,974
SANITATION		242,142		11,083		
HEALTH	1,179,986	413,080	131,152	99,777	569,182	24,503
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	255,024	196,648	55,113	60,224	193,640	19,610
General Assistance	722,534	342,340	102,214	92,478	361,617	30,774
Aid to Families with Dependent Children	6,394,137	1,250,193	632,748	714,739	2,025,656	200,908
Medical Assistance (County Share)	1,256,514	329,532	134,505	233,527	468,142	111,565
Social Services	4,800,893	1,712,459	652,740	769,505	1,016,752	275,049
Other Welfare Costs	2,169,045	459,622	103,297	147,797	1,473,353	42,959
TOTAL WELFARE	15,598,147	4,290,794	1,680,617	2,018,270	5,539,160	680,865
LIBRARIES	400,835	63,651	20,967	33,610	104,426	9,616
RECREATION AND PARKS	434,261	96,774	21,362	33,942	6,809	62,735
CONSERVATION OF NATURAL RESOURCES	642,691	239,247	167,877	394,242	185,802	117,507
ECONOMIC DEVELOPMENT	88,142	500	61,316	35,195	2,708	1,995
MISCELLANEOUS EXPENDITURES	150,723	99,862	61,464	99,452	248,787	16,682
INTEREST AND FISCAL CHARGES	1,463,615	149,568	104,152	198,580	128,474	....
TOTAL CURRENT EXPENDITURES	30,624,587	10,263,187	4,512,507	5,253,541	11,843,800	2,817,022
CAPITAL OUTLAY						
GENERAL GOVERNMENT	587,094	....	....	....	....	....
PUBLIC SAFETY	8,274,745	....	....	....	8,034	....
HIGHWAYS	4,435,975	1,271,560	988,645	1,466,926	....	1,375,497
RECREATION AND PARKS	268,808	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	410,488	....	....
TOTAL CAPITAL OUTLAY	13,566,622	1,271,560	988,645	1,877,414	8,034	1,375,497
TOTAL EXPENDITURES	44,191,209	11,534,747	5,501,152	7,130,955	11,851,834	4,192,519
OTHER USES						
DEBT REDEMPTION - BONDS PAID	15,878,684	284,033	89,430	262,935	....	....
- OTHER LONG-TERM DEBT	....	34,441	....	13,805	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,049,611	688,301	55,000	508,127	156,793	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	61,119,504	12,541,522	5,645,582	7,915,822	12,008,627	4,192,519

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1986 Estimate)	19,352	13,748	18,644	127,912	11,602	8,157
TOTAL ASSESSED VALUATION	107,661,732	45,511,786	140,643,674	809,314,635	103,961,646	86,183,380
1985 TAX LEVY (Payable in 1986)	3,074,140	2,476,541	3,851,348	22,359,848	2,500,486	2,263,804
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,406,529	1,914,879	3,179,936	20,198,315	2,062,510	2,001,351
SPECIAL ASSESSMENTS	....	143,784	25,467	....	53,017	288,132
LICENSES AND PERMITS	8,036	12,312	7,078	672,436	1,589	605
FINES AND FORFEITS	73,059	55,316	49,195	494,308	45,327	64,631
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	149,736	162,945	202,734	607,969	241,400	110,860
- Highways	159,220	....	131	50,339	....	164,953
- Welfare	787,230	1,280,434	854,734	4,644,438	....	410,804
- All Other	31,478	93,687	21,033	3,145,572	84,706	37,351
State Grants - Local Government Aid	153,962	106,677	136,362	334,852	118,135	69,114
- Homestead Credit	774,469	681,648	796,680	5,354,748	459,658	296,767
- Mobile Home Homestead Credit	....	7,605	....	48,321	1,218	3,244
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	1,549,022	599,950	1,518,213	2,402,597	1,703,102	1,504,695
- Welfare	674,779	1,304,294	753,685	3,851,977	....	389,349
- Other	109,522	79,777	201,647	1,855,489	46,498	80,210
Local Units Grants	....	....	....	1,983,525	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,389,418	4,317,017	4,485,219	24,380,340	2,654,717	3,067,347
CHARGES FOR SERVICES	419,248	360,067	309,113	3,200,157	413,013	346,012
INTEREST EARNINGS	229,531	151,626	159,243	1,789,931	238,125	122,002
ALL OTHER REVENUES	238,970	308,926	307,345	2,448,586	69,867	196,450
TOTAL REVENUES	7,764,791	7,263,927	8,522,596	53,184,073	5,538,165	6,086,530
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	6,506,090	....	....
- OTHER LONG-TERM DEBT	....	3,680	....	202,360	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	987	34,244	1,208,970	76,017	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,764,791	7,268,594	8,556,840	61,101,493	5,614,182	6,086,530

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	910,176	840,925	1,540,105	10,520,233	1,108,447	708,226
PUBLIC SAFETY - Sheriff	582,645	248,442	602,051	4,656,718	484,333	246,269
- Corrections	99,708	46,831	123,241	2,110,032	.....	.....
- Other	37,953	18,436	24,492	.....	15,489	3,370
TOTAL PUBLIC SAFETY	720,306	313,709	749,784	6,766,750	499,822	249,639
HIGHWAYS						
Administration	103,578	183,849	95,774	734,587	126,791	127,841
Operation and Maintenance	1,801,232	588,011	919,545	2,726,617	1,053,562	1,172,833
TOTAL HIGHWAYS	1,904,810	771,860	1,015,319	3,461,204	1,180,353	1,300,674
SANITATION	130,810	21,356	.....	206,087	110,089	.....
HEALTH	108,198	366,615	248,667	1,814,305	.....	193,871
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	91,303	107,568	37,682	283,050	.....	28,222
General Assistance	130,185	224,854	222,642	859,236	.....	52,516
Aid to Families with Dependent Children	885,714	1,591,579	1,083,497	5,663,803	.....	563,066
Medical Assistance (County Share)	253,442	331,728	264,186	923,118	.....	205,008
Social Services	997,631	1,182,020	1,116,563	6,286,814	.....	633,413
Other Welfare Costs	195,661	241,432	216,697	953,826	629,176	36,749
TOTAL WELFARE	2,553,936	3,679,181	2,941,267	14,969,847	629,176	1,518,974
LIBRARIES	37,900	16,801	114,650	1,292,763	226,810	.....
RECREATION AND PARKS	60,923	25,405	76,219	482,199	44,932	22,379
CONSERVATION OF NATURAL RESOURCES	122,762	77,297	240,528	3,813,522	170,902	145,244
ECONOMIC DEVELOPMENT	.....	.....	25,921	771,779	114,761	4,515
MISCELLANEOUS EXPENDITURES	66,017	330,432	37,797	.....	32,474	113,422
INTEREST AND FISCAL CHARGES	.....	29,410	30,189	751,566	43,845	85,905
TOTAL CURRENT EXPENDITURES	6,615,838	6,472,991	7,020,446	44,850,255	4,161,611	4,342,849
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	1,452,414	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	1,313,625	255,743	1,447,104	2,355,349	1,197,865	1,205,061
RECREATION AND PARKS	.....	.....	.....	236,758	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	1,241,497	.....	.....
TOTAL CAPITAL OUTLAY	1,313,625	255,743	1,447,104	5,286,018	1,197,865	1,205,061
TOTAL EXPENDITURES	7,929,463	6,728,734	8,467,550	50,136,273	5,359,476	5,547,910
OTHER USES						
DEBT REDEMPTION - BONDS PAID	.....	200,000	65,178	2,180,000	160,000	207,000
- OTHER LONG-TERM DEBT	.....	90,410	.....	.....	.....	23,233
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	987	34,244	1,208,970	76,017	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	7,929,463	7,020,131	8,566,972	53,525,243	5,595,493	5,778,143

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1986

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1986 Estimate)	46,795	64,455	12,684	4,214,013
TOTAL ASSESSED VALUATION	207,273,902	395,722,843	115,988,570	29,241,664,098
1985 TAX LEVY (Payable in 1986)	5,917,066	7,861,470	2,726,165	810,617,146
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	4,136,956	6,801,357	2,184,804	702,078,928
SPECIAL ASSESSMENTS	....	94,141	585,229	14,138,218
LICENSES AND PERMITS	52,757	146,558	8,809	5,555,703
FINES AND FORFEITS	144,550	243,898	49,514	16,431,187
INTERGOVERNMENTAL REVENUES				
Federal Grants - Revenue Sharing	310,619	378,500	163,576	32,049,822
- Highways	200,454	360,155	124,784	20,877,530
- Welfare	2,005,703	3,266,543	621,388	289,277,068
- All Other	164,688	11,240	8,734	17,853,522
State Grants - Local Government Aid	281,405	291,325	116,144	14,675,818
- Homestead Credit	1,356,624	1,766,382	531,903	166,732,663
- Mobile Home Homestead Credit	....	44,477	1,598	985,093
- Attached Machinery Aid	....	....	....	2,381,787
- Taconite Homestead Credit	....	....	....	525,099
- Taconite Relief and Aids	....	....	....	1,655,844
- Highways	1,899,961	1,990,822	2,309,830	179,573,838
- Welfare	2,118,422	2,180,382	559,613	250,978,974
- Other	265,119	266,317	20,875	52,410,544
Local Units Grants	....	....	3,341	12,426,742
TOTAL INTERGOVERNMENTAL REVENUES	8,602,995	10,556,143	4,461,786	1,042,404,344
CHARGES FOR SERVICES	1,170,231	2,202,811	165,461	118,768,847
INTEREST EARNINGS	554,433	1,025,568	348,242	78,533,886
ALL OTHER REVENUES	1,026,722	1,066,537	261,027	219,239,279
TOTAL REVENUES	15,688,644	22,137,013	8,064,872	2,197,150,392
OTHER SOURCES				
BORROWING - BONDS ISSUED	....	....	2,656,830	59,970,233
- OTHER LONG-TERM DEBT	....	....	....	28,532,192
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	261,147	....	273,589	60,830,195
- ENTERPRISE FUNDS	....	....	....	111,987
TOTAL REVENUES AND OTHER SOURCES	15,949,791	22,137,013	10,995,291	2,346,594,999

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1986

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	2,117,803	2,910,430	728,535	254,484,130
PUBLIC SAFETY - Sheriff	724,783	2,661,045	204,039	84,107,525
- Corrections	722,813	270,757	165,458	86,516,358
- Other	24,861	41,965	9,016	39,688,890
TOTAL PUBLIC SAFETY	1,472,457	2,973,767	378,513	210,312,773
HIGHWAYS				
Administration	239,466	140,751	121,833	24,893,524
Operation and Maintenance	1,120,663	2,009,014	1,091,384	160,424,308
TOTAL HIGHWAYS	1,360,129	2,149,765	1,213,217	185,317,832
SANITATION	....	12,672	....	7,583,557
HEALTH	757,693	794,152	48,089	58,407,107
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	213,309	198,288	45,238	23,966,801
General Assistance	496,144	363,519	120,793	81,773,962
Aid to Families with Dependent Children	2,774,952	3,142,219	623,148	332,646,610
Medical Assistance (County Share)	674,978	709,119	193,240	67,728,114
Social Services	2,703,292	3,248,610	859,842	224,491,179
Other Welfare Costs	437,331	1,517,071	98,463	212,561,038
TOTAL WELFARE	7,300,006	9,178,826	1,940,724	943,167,704
LIBRARIES	118,494	374,552	....	30,281,435
RECREATION AND PARKS	63,525	514,128	43,617	17,211,086
CONSERVATION OF NATURAL RESOURCES	240,098	456,141	364,651	35,211,556
ECONOMIC DEVELOPMENT	2,626	....	....	9,823,749
MISCELLANEOUS EXPENDITURES	88,383	319,418	74,830	13,715,831
INTEREST AND FISCAL CHARGES	23,844	23,198	206,375	24,481,640
TOTAL CURRENT EXPENDITURES	13,545,058	19,722,049	4,998,551	1,789,998,400
CAPITAL OUTLAY				
GENERAL GOVERNMENT	515,082	....	....	13,956,136
PUBLIC SAFETY	....	....	....	18,048,177
HIGHWAYS	1,805,748	3,565,167	2,578,676	173,568,633
RECREATION AND PARKS	....	70,920	....	3,309,499
ALL OTHER CAPITAL OUTLAY	1,127,380	3,000	....	152,800,457
TOTAL CAPITAL OUTLAY	3,448,210	3,639,087	2,578,676	361,682,902
TOTAL EXPENDITURES	16,993,268	23,361,136	7,577,227	2,151,681,302
OTHER USES				
DEBT REDEMPTION - BONDS PAID	70,000	55,000	277,000	188,040,227
- OTHER LONG-TERM DEBT	....	....	51,141	4,069,078
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	261,147	....	273,589	60,830,195
- ENTERPRISE FUNDS	128,710	....	....	2,375,236
TOTAL EXPENDITURES AND OTHER USES	17,453,125	23,416,136	8,178,957	2,406,996,038

TABLE 4
 OUTSTANDING INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF COUNTY	POPULATION	GENERAL OBLIGATION	SPECIAL ASSESSMENT	TYPE OF BOND			TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
				G.O. REVENUE	REVENUE	ALL OTHER				
AITKIN	13,421	1,690,000	....	....	....	....	1,690,000	1,690,000	282,231	191,073
ANOKA	219,230	1,860,000	685,000	6,225,000	....	....	8,770,000	5,780,000	2,887,901	293,050
BECKER	31,258	160,000	80,000	400,000	....	1,500,000	2,140,000	....	199,737	38,824
BELTRAMI	33,720	50,000	....	380,000	....	140,000	570,000	....	402,906	204,995
BENTON	27,455	....	....	....	....	....	....	....	321,770	....
BIG STONE	7,760	....	....	....	....	....	....	....	133,498	....
BLUE EARTH	52,768	35,000	1,780,000	....	....	....	1,815,000	615,000	351,135	976,691
BROWN	28,015	....	838,000	....	....	....	838,000	....	170,294	5,886
CARLTON	28,541	545,000	....	....	....	....	545,000	....	367,714	254,465
CARVER	41,586	3,275,000	385,000	....	....	630,000	4,290,000	....	579,412	....
CASS	21,300	....	....	345,000	....	....	345,000	....	571,067	2,800,000
CHIPPEWA	14,560	....	2,260,000	1,265,000	....	....	3,525,000	1,265,000	87,962	....
CHISAGO	28,668	3,800,000	2,560,000	....	320,000	300,000	6,980,000	....	574,643	255,214
CLAY	49,256	....	2,545,000	810,000	....	....	3,355,000	....	257,981	44,683
CLEARWATER	9,018	90,000	....	....	....	....	90,000	....	217,718	163,466
COOK	4,350	675,000	125,000	....	....	....	800,000	....	51,622	....
COTTONWOOD	13,640	....	....	....	....	....	....	....	133,028	185,971
CROW WING	43,508	740,000	20,000	....	....	....	760,000	....	347,728	....
DAKOTA	228,716	....	....	....	....	....	....	....	2,342,000	20,460,000
DODGE	15,210	....	....	610,000	....	1,370,000	1,980,000	1,370,000	97,044	....
DOUGLAS	29,953	60,000	....	9,045,000	1,950,000	2,090,000	13,145,000	2,145,000	260,122	1,566,786
FARIBAULT	18,424	....	1,440,000	....	....	....	1,440,000	....	118,328	....
FILLMORE	21,443	60,000	....	....	....	....	60,000	....	255,713	68,797
FREEBORN	34,587	....	1,980,000	....	....	....	1,980,000	....	226,720	....
GOODHUE	40,075	300,000	....	....	....	....	300,000	....	604,071	....
GRANT	7,055	....	127,000	60,000	....	....	187,000	....	66,857	5,092
HENNEPIN	967,455	30,175,000	....	....	....	....	30,175,000	7,550,000	36,459,903	15,770,460
HOUSTON	19,072	....	....	....	....	....	....	....	255,412	....
HUBBARD	15,529	....	....	....	....	....	....	....	349,206	1,285
ISANTI	26,299	2,090,000	40,000	3,250,000	1,125,000	....	6,505,000	3,250,000	255,378	10,723
ITASCA	43,914	....	....	60,000	....	....	60,000	....	3,731,631	195,670
JACKSON	13,239	....	115,000	....	....	....	115,000	....	265,197	....
KANABEC	12,630	490,000	385,000	480,000	60,000	....	1,415,000	....	134,139	7,078
KANDIYOHI	39,879	545,000	4,771,300	....	....	2,300,000	7,616,300	....	312,241	52,512
KITTSON	6,589	....	....	2,672,000	....	875,000	3,547,000	....	73,863	....
KOOCHICHING	16,155	1,315,000	152,942	735,000	....	....	2,202,942	....	119,349	....
LAC QUI PARLE	10,129	65,000	570,000	....	....	....	635,000	....	119,254	....
LAKE	11,425	1,220,000	....	915,000	665,000	50,000	2,850,000	....	155,807	....
LAKE OF THE WOODS	3,895	....	160,000	190,000	....	1,000,000	1,350,000	....	114,855	151,124
LE SUEUR	23,607	750,000	142,000	....	....	450,000	1,342,000	....	77,129	....
LINCOLN	7,740	750,000	2,495,000	....	....	....	3,245,000	....	36,624	....
LYON	25,506	....	685,000	....	....	....	685,000	....	105,342	91,022
MAHONOMEN	5,561	153,000	....	....	....	....	153,000	....	44,278	32,096
MARSHALL	12,675	....	1,346,000	....	....	2,315,000	3,661,000	....	96,871	....
MARTIN	24,115	....	2,230,000	....	....	....	2,230,000	....	228,236	....
MCLEOD	30,415	2,180,000	460,000	....	....	....	2,640,000	1,995,000	376,757	3,627
MEEKER	21,110	....	650,000	....	225,000	....	875,000	....	248,733	....
MILLE LACS	18,671	....	....	....	....	....	....	....	188,180	....
MORRISON	30,228	....	....	....	....	....	....	....	166,485	8,413

TABLE 4
 OUTSTANDING INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF COUNTY	POPULATION	TYPE OF BOND				REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE						
MOWER	39,243	.....	230,000	.....	.....	.....	230,000	.....	171,250	9,414
MURRAY	10,996	335,000	110,000	.....	.....	.....	445,000	.....	252,338	85,845
NICOLLET	28,278	1,375,000	825,000	.....	.....	300,000	2,500,000	.....	563,138	.....
NOBLES	21,395	.....	.....	.....	.....	.....	.....	.....	186,076	.....
NORMAN	9,062	.....	3,148,000	.....	.....	400,000	3,548,000	.....	15,036	.....
OLMSTED	98,850	400,000	375,000	67,200,000	.....	.....	67,975,000	.....	1,023,448	913,270
OTTER TAIL	54,970	740,000	100,000	4,455,000	35,000	7,735,000	13,065,000	4,455,000	378,387	.....
PENNINGTON	13,683	400,000	80,000	1,130,000	.....	615,000	2,225,000	1,080,000	48,496	530,002
PINE	20,900	1,000,000	.....	.....	.....	.....	1,000,000	1,000,000	132,516	.....
PIPESTONE	11,155	1,865,000	.....	60,000	.....	190,000	2,115,000	1,865,000	96,176	.....
POLK	34,102	.....	165,000	.....	.....	1,475,000	1,640,000	.....	101,863	2,513,771
POPE	11,698	1,025,000	.....	.....	.....	.....	1,025,000	.....	69,109	.....
RAMSEY	465,287	22,688,500	2,595,000	.....	.....	.....	25,283,500	6,865,000	10,295,846	2,638,858
RED LAKE	5,062	.....	715,000	.....	.....	300,000	1,015,000	.....	62,687	.....
REDWOOD	18,443	.....	870,000	.....	.....	.....	870,000	.....	171,754	.....
RENVILLE	19,213	.....	.....	.....	.....	.....	.....	.....	71,400	10,687
RICE	47,599	145,000	.....	.....	.....	.....	145,000	.....	455,076	.....
ROCK	10,442	.....	1,725,224	.....	.....	.....	1,725,224	.....	118,241	30,000
ROSEAU	13,736	.....	.....	.....	.....	.....	.....	.....	191,329	59,555
SCOTT	52,255	225,000	1,030,000	.....	.....	.....	1,255,000	465,000	844,217	.....
SHERBURNE	35,781	.....	.....	1,750,000	.....	.....	1,750,000	.....	200,173	.....
SIBLEY	15,461	.....	875,000	.....	.....	390,000	1,265,000	590,000	205,228	.....
ST. LOUIS	203,069	.....	.....	6,000,000	.....	.....	6,000,000	.....	5,246,870	1,636,343
STEARNS	115,786	.....	1,115,000	17,625,000	.....	.....	18,740,000	17,625,000	1,162,743	.....
STEELE	30,726	.....	619,190	695,000	200,000	900,000	2,414,190	.....	189,663	80,973
STEVENS	11,128	.....	.....	1,655,000	.....	.....	1,655,000	.....	137,008	235,000
SWIFT	12,445	.....	2,748,672	83,235	320,000	.....	3,151,907	990,000	190,365	6,672
TODD	25,456	1,400,000	.....	575,000	.....	.....	1,975,000	.....	290,661	.....
TRAVERSE	5,088	.....	.....	.....	.....	.....	.....	.....	115,733	.....
WABASHA	18,352	.....	.....	.....	.....	.....	.....	.....	191,003	.....
WADENA	13,748	.....	.....	575,000	.....	135,000	710,000	.....	130,662	2,147
WASECA	18,644	.....	240,000	.....	.....	.....	240,000	.....	150,038	.....
WASHINGTON	127,912	9,495,000	6,305,000	.....	.....	.....	15,800,000	450,000	1,022,710	387,374
WATONWAN	11,602	.....	75,000	.....	.....	600,000	675,000	.....	124,310	.....
WILKIN	9,157	.....	793,000	.....	.....	110,000	903,000	.....	84,025	62,731
WINONA	46,795	465,000	.....	.....	.....	.....	465,000	.....	259,902	.....
WRIGHT	64,455	.....	360,000	.....	.....	.....	360,000	.....	374,814	.....
YELLOW MEDICINE	12,684	.....	2,074,300	.....	.....	3,300,000	5,374,300	145,000	136,849	.....
TOTAL	4,214,013	94,631,500	56,200,628	129,245,235	4,900,000	29,470,000	314,447,363	61,190,000	81,285,212	53,041,645	

[1]

[2]

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

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

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1986

NAME OF COUNTY	FOOT NOTES	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
CHIPPEWA	[1]	14,560	2,661,636	2,343,780	317,856	188,574	....	506,430	....	....	....	50,695	1,221,270	77,933	1,290,000
CLEARWATER		9,018	1,347,014	1,550,654	-203,640	2,629	....	-201,011	....	....	....	26,590	....	....	34,435
COOK	[2]	4,350	2,088,875	2,189,920	-101,045	51,297	4,390	-54,138	....	....	....	112,348	....	4,390	....
DOUGLAS		29,953	14,707,048	14,177,779	529,269	360,007	....	889,276	....	....	....	543,853	....	631,193	523,153
GRANT		7,055	1,322,569	1,430,455	-107,886	34,734	....	-73,152	....	....	....	3,603	....	3,417	20,000
HENNEPIN		967,455	111,580,095	128,043,078	-16,462,983	15,807,658	-655,325	10,355,961	3,969,808	-483,767	21,637,434	967,594	515,000
ITASCA		43,914	10,800,438	10,745,845	54,593	44,867	....	99,460	....	....	....	246,487	119,000	....	52,335
KANABEC		12,630	3,234,192	3,049,589	184,603	90,751	....	275,354	....	....	....	99,433	....	35,104	123,668
MAHONOMEN	[1]	5,561	648,247	721,607	-73,360	....	....	-73,360	....	....	....	18,326	....	13,816	27,364
MEEKER		21,110	3,217,737	3,461,504	-243,767	199,660	....	-44,107	....	....	....	70,331	....	20,701	75,000
MURRAY		10,996	1,540,139	1,565,565	-25,426	38,965	....	13,539	....	....	....	9,627	....	....	....
OLMSTED		98,850	6,052,206	6,249,646	-197,440	442,760	13,401	231,919	348,512	5,544,464	87,922	13,401	8,837
PIPESTONE	[2]	11,155	3,246,141	3,330,245	-84,104	202,868	....	118,764	....	....	....	115,184	1,880,000	148,623	1,750,000
RENVILLE		19,213	1,754,792	1,713,132	41,660	46,124	....	87,784	....	9,797	....	41,657	....	....	6,144
SWIFT	[1]	12,445	2,336,767	2,125,618	211,149	9,118	....	220,267	....	....	....	135,283	....	27,012	42,974
TOTAL		1,268,265	166,537,896	182,698,417	-16,160,521	17,520,012	17,791	1,341,700	10,355,961	9,797	4,318,320	-483,767	28,655,315	3,308,192	1,943,184	4,468,910

FOOTNOTE: [1] HOSPITAL IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.
[2] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1986

NAME OF COUNTY	FOOT NOTES	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
BECKER	[1]	31,258	966,967	955,515	11,452	13,042	20,898	3,596	....	....	....	....	18,471	4,750	20,898	21,684
BELTRAMI		33,720	2,390,902	2,397,604	-6,702	8,361	21,401	-19,742	18	....	....	....	33,649	....	21,379	50,000
CHISAGO	[1]	28,668	2,235,751	2,104,619	131,132	40,688	25,983	145,837	....	....	....	....	22,503	....	25,983	85,000
COOK	[2]	4,350	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,210	1,301,503	1,226,066	75,437	16,093	39,682	51,848	....	....	....	-26,546	43,817	....	38,994	45,000
HUBBARD		15,529	2,109,823	2,078,830	30,993	3	71,333	-40,337	....	....	....	113,729	2,973	....	....	....
ITASCA		43,914	2,782,780	3,083,780	-301,000	138,596	225	-162,629	....	22,500	....	....	310,849	....	225	1,319
LAKE	[1]	11,425	1,293,299	1,254,524	38,775	48,645	98,711	-11,291	....	....	....	-11,056	25,753	....	98,056	60,000
LAKE OF THE WOODS		3,895	813,327	777,854	35,473	7,521	....	42,994	....	....	....	....	15,782	....	....	....
MAHNOMEN	[3]	5,561	690,170	725,311	-35,141	....	....	-35,141	....	....	....	....	....	....	....	....
PENNINGTON	[1]	13,683	1,126,831	1,093,798	33,033	9,739	37,162	5,610	691	....	....	....	106,306	....	36,399	65,000
PIPESTONE	[2]	11,155	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		465,287	4,364,186	4,514,834	-150,648	....	109,021	-259,669	....	....	....	-293,343	34,596	....	108,900	....
RED LAKE		5,062	1,072,764	995,892	76,872	454	5,224	72,102	....	....	....	....	33,195	....	5,150	15,000
ST. LOUIS		203,069	13,223,860	14,099,042	-875,182	1,770,687	1,098,411	-202,906	1,697,850	....	....	....	1,872,976	....	419,713	....
STEELE		30,726	1,992,700	1,998,543	-5,843	54,522	59,276	-10,597	....	....	....	....	10,931	....	59,276	65,000
TODD-WADENA		13,748	1,756,442	1,733,136	23,306	55,703	38,122	40,887	....	....	....	....	24,074	....	38,122	50,000
TRAVERSE		5,088	998,226	993,086	5,140	3,753	....	8,893	....	....	....	....	30,376	....	....	....
TOTAL		941,348	39,119,531	40,032,434	-912,903	2,167,807	1,625,449	-370,545	1,698,559	22,500	0	-217,216	2,586,251	4,750	873,095	458,003

FOOTNOTE: [1] OPERATIONS ARE FOR THE FISCAL YEAR END SEPTEMBER 30.
[2] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.
[3] NURSING HOME IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1986

NAME OF COUNTY	FOOT NOTES	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
AITKIN		13,421														
CONSERVATION CENTER			257,063	298,566	-41,503	30,461	5,013	-16,055	....	....	....	....	146,584	....	5,013	75,800
ANOKA		219,230														
GOLF COURSE			85,837	126,467	-40,630	....	211	-40,841	....	....	....	....	301,411	....	....	....
ICE ARENA [1]			376,053	500,932	-124,879	49,170	21,790	-97,499	36,445	....	12,725	....	463	....	21,790	25,000
BELTRAMI		33,720														
NURSING SERVICE			338,649	460,038	-121,389	110,743	944	-11,590	....	51,691	52,645	....	9,043	....	....	....
CLAY		49,256														
NURSING SERVICE			523,373	941,411	-418,038	306,169	....	-111,869	....	84,585	221,584	-148,349	1,804	....	....	....
SANITARY LANDFILL			642,534	132,292	510,242	26,585	....	536,827	....	....	....	221,190	26,615	....	....	....
CLEARWATER		9,018														
NURSING SERVICE			441,518	535,920	-94,402	4,667	....	-89,735	....	....	....	....	1,761	....	....	....
CROW WING		43,508														
SOLID WASTE			223,753	41,839	181,914	130,161	....	312,075	102,751	....	27,405	....	....	....	....	....
DODGE		15,210														
SANITARY LANDFILL			137,490	144,979	-7,489	....	....	-7,489	....	....	....	....	40,437	....	....	....
DOUGLAS		29,953														
NURSING SERVICE			304,860	611,286	-306,426	319,179	....	12,753	....	64,783	....	....	1,837	....	....	....
SOLID WASTE			454,805	-454,805	879,622	....	424,817	492,331	....	84,565	....	4,440,077	1,425,000	388,205	13,333
FILLMORE		21,443														
SANITATION TRF STATION			146,613	207,728	-61,115	....	36	-61,151	....	....	....	-155,000	155,000	....	36	2,900
HENNEPIN		967,455														
METRO HEALTH PLAN			1,364,744	1,555,920	-191,176	20,580	....	-170,596	....	....	....	-283,000	21,167	....	....	....
REGIONAL RAILROAD AUTH			67,450	-67,450	346,679	....	279,229	2,983	....	....	....	1,501,420	....	....	....
HUBBARD		15,529														
NURSING SERVICE			130,898	212,816	-81,918	93,590	....	11,672	....	54,576	39,014	-1,700	1,839	....	....	....
JACKSON		13,239														
NURSING SERVICE			146,699	319,724	-173,025	177,184	....	4,159	....	30,876	72,308	....	....	....	....	....
KITTSOON		6,589														
NURSING SERVICE			95,497	178,595	-83,098	73,300	345	-10,143	....	....	62,646	....	905	....	....	....
RURAL WATER DISTRICT			145,351	183,673	-38,322	192,090	136,650	17,118	....	....	....	....	22,991	....	136,650	61,000
LAKE		11,425														
SANITARY DISTRICT			42,135	28,913	13,222	30,000	24,149	19,073	16,212	....	....	....	....	....	20,622	695,000

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1986

NAME OF COUNTY	FOOT NOTES	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
LAKE OF THE WOODS		3,895													
AMBULANCE			24,507	44,979	-20,472	24,697	....	4,225	3,861	....	19,319	....	....	....	....
MEDICAL CLINIC			14,500	21,624	-7,124	38,906	11,630	20,152	22,210	....	5,658	....	....	11,630	20,000
NURSING SERVICE [2]			2,428	-2,428	124	....	-2,304	....	....	....	....	....	....	....
MAHNOMEN		5,561													
MEDICAL CENTER			26,673	12,566	14,107	....	....	14,107	....	....	....	....	....	....	....
MARSHALL		12,675													
NURSING SERVICE			100,320	136,023	-35,703	35,447	....	-256	....	3,338	32,109	....	341	....	....
OLMSTED		98,850													
CAMPUS			640,829	834,026	-193,197	500,359	544,424	-237,262	....	....	....	-4,836	731,249	....	....
SANITARY LANDFILL			2,390,037	1,850,469	539,568	136,091	154,929	520,730	....	....	1,135,693	-68,702	24,569,612	644,150	153,742 146,747
OTTER TAIL		54,970													
WASTE MANAGEMENT			554,602	277,651	276,951	5	....	276,956	....	....	....	39,146	5,427	....	....
POLK		34,102													
N.W. CORRECTIONS CENTER			161,219	1,127,908	-966,689	542,980	....	-423,709	....	3,185	351,860	-609,000	12,855	....	....
NURSING SERVICE			305,129	466,702	-161,573	126,814	7,820	-42,579	85,609	7,759	14,217	-62,000	7,600	....	....
RURAL WATER SYSTEM			344,886	298,349	46,537	32,594	127,350	-48,219	....	....	....	....	18,154	....	127,350 74,000
SANITARY LANDFILL			262,347	215,043	47,304	....	....	47,304	....	....	....	....	....	....	....
RAMSEY		465,287													
LAKE OWASSO RESIDENCE			2,370,973	2,425,121	-54,148	84	155	-54,219	....	....	....	....	52,193	3,858	1,024
REDWOOD		18,443													
NURSING SERVICE			95,990	318,506	-222,516	217,210	....	-5,306	112,183	22,605	82,022	....	579	....	....
RICE		47,599													
SANITARY LANDFILL			391,382	283,289	108,093	7,710	4,732	111,071	....	....	....	....	1,063	....	....
ROCK		10,442													
RURAL WATER DISTRICT			156,568	211,827	-55,259	128,494	80,361	-7,126	....	....	....	....	26,964	....	80,361 42,000
ST. LOUIS		203,069													
BABBITT FACILITY			78,317	....	78,317	....	98,324	-20,007	....	....	....	....	1,866,048	1,938,581	97,569
NURSING SERVICE			720	242,342	-241,622	238,870	....	-2,752	....	238,870	....	....	....	....	....
PHOTOGRAPHY			1,223	760	463	....	....	463	....	....	....	....	....	....	....
STEELE		30,726													
CIVIC CENTER			125,395	119,136	6,259	2,077	....	8,336	....	....	....	....	....	....	....
STEVENS		11,128													
AMBULANCE			76,593	108,765	-32,172	142,108	33,453	76,483	....	....	12,460	....	15,393	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1986

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE			
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
MEDICAL CENTER			41,790	58,974	-17,184	.....	.....	-17,184	.....	.....	.....	.....	.....	.....	10,570
NURSING SERVICE			237,707	392,001	-154,294	190,409	13,831	22,284	.....	54,602	51,116	.....	.....	.....	.....
WASECA		18,644														
SANITARY LANDFILL			161,866	113,617	48,249	.....	.....	48,249	.....	.....	.....	.....	.....	.....	.....
WINONA		46,795														
SOLID WASTE			408,065	526,414	-118,349	527,598	.....	409,249	362,265	.....	125,244	-128,710	389,432	.....	.....
TOTAL		2,511,182	14,374,705	17,091,874	-2,717,169	5,682,757	1,266,147	1,699,441	1,236,850	616,870	2,402,590	-1,200,961	34,370,264	4,011,589	1,043,992	1,166,350

FOOTNOTE: [1] DISCONTINUED OPERATIONS AS AN ENTERPRISE FUND DURING THE CURRENT YEAR.
[2] DISCONTINUED OPERATIONS DURING THE CURRENT YEAR.

HJ 11 .M627 1986

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1986

Report of the State Auditor
of Minnesota on the

DATE	ISSUED TO
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

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