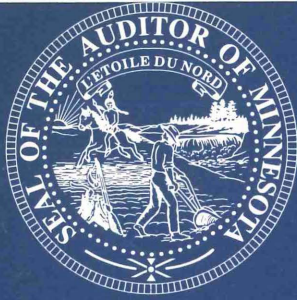


LEGISLATIVE REFERENCE LIBRARY

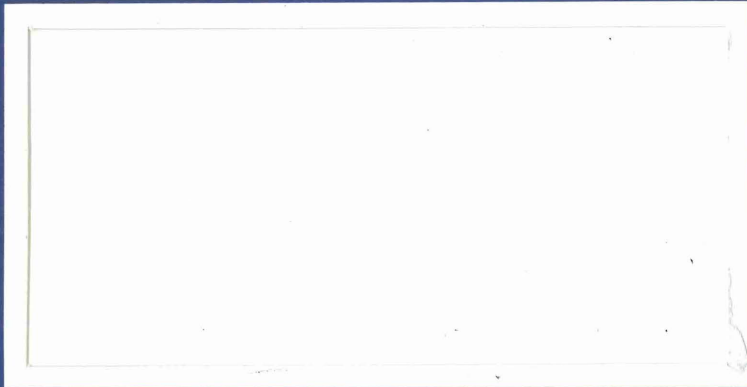


3 0307 00011 4705



MINNESOTA OFFICE OF THE STATE AUDITOR

890470

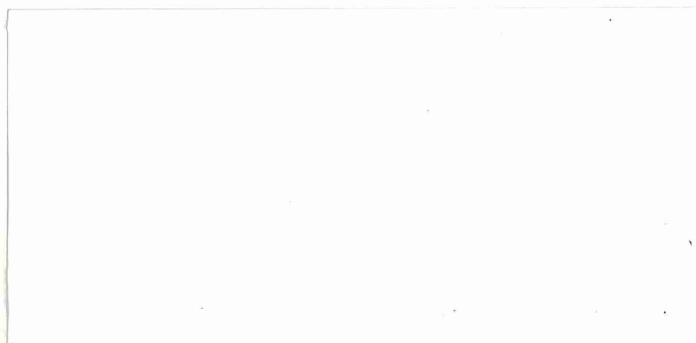


LEGISLATIVE REFERENCE LIBRARY
645 State Office Building
Saint Paul, Minnesota 55155

ARNE H. CARLSON
STATE AUDITOR

HJ
11
.M627
1987

Pursuant to Mn Stat 6.74-6.75



The Office of the State Auditor is a Constitutional office which provides a post-audit function for local governmental units. The Office attests to the fairness of these financial statements as well as to their compliance with applicable laws and regulations.

In general, the Office facilitates improved financial management practices within the State through its oversight programs and contributes to the ongoing economic education of public officials and taxpayers.

The State Auditor has financial oversight for over 4400 local units of government. The local units of government include the following:

- 1800 townships
- 855 cities
- 517 educational districts
- 87 counties
- 700 police and fire relief association funds
- 150 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 144 (approximate) special districts

The State auditor also maintains a data base of financial information on local governments. The data are collected by the Financial Health Program which assesses long-term trends for cities and counties.

The State Auditor serves on the State's Executive Council, Land Exchange Board, State Investment Board, State Housing Finance Agency, Rural Finance Administration Board, and the Public Employees Retirement Association Board.


REVENUES, EXPENDITURES
AND DEBT
OF MINNESOTA COUNTIES
DECEMBER 31, 1987

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, 1987. Populations were taken from "Minnesota Populations, 1987" 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 24, 1989

TABLE OF CONTENTS

	PAGE
Preface	1
General Summary	5

LIST OF TABLES

Table 1 Revenues, Expenditures, and Bonded Debt of the Counties	13
Table 2 Classification of County Revenues	14
Table 3 Classification of County Expenditures	15
Table 4 Outstanding Indebtedness of Counties	44
Table 5 Analysis of County Hospital Operations	46
Table 6 Analysis of County Nursing Home Operations	47
Table 7 Analysis of Other County Enterprise Operations	48

LIST OF FIGURES

Figure 1 Revenues of the Counties for 1987	8
Figure 2 Expenditures of the Counties for 1987	8
Figure 3 Revenues and Expenditures of the Counties, 1978 through 1987	9
Figure 4 Bonded Indebtedness of the Counties, 1978 through 1987	9

GENERAL SUMMARY

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1987. 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 1987 for their governmental funds.

OPERATIONS

A comparative summary of revenues, expenditures, and bonded debt of the counties for the years 1985 through 1987 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 1987 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.

REVENUES

Revenues of county governmental funds totaled \$2.15 billion in 1987, which is \$43.7 million or 2.0% lower than in 1986. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 84.4% of total revenues in 1987. Over the past five years the percentage of revenues from taxes has increased from 31.8% in 1983 to 35.7% in 1987. Intergovernmental revenues percentage has declined from 53.9% in 1983 to 48.7% in 1987. During this five year-period the amount of taxes collected increased from \$528.6 million to \$767.7 million, and intergovernmental revenues increased from \$895.3 million to \$1.05 billion.

EXPENDITURES

Expenditures by counties for governmental functions in 1987 totaled \$2.15 billion, which is a decrease of \$5.1 million, or 0.2% less than 1986. The increase in five years is \$570.0 million, or 36.2%. Most of the increase over the five years from 1983 to 1987 came from Human Services, which rose \$275.6 million. Public safety expenditures rose \$72.5 million, highway expenditures increased \$83.5 million, and general government rose \$78.3 million during the last five years.

Human Services is the largest county function, accounting for 52.6% of the total current expenditures in 1987.

Human Services Expenditures	1986 Amount	1987 Amount
Minnesota Supplemental Assistance	\$23,966,801	\$ 27,371,329
General Assistance	81,773,962	78,951,432
Aid to Families with Dependent Children	332,646,610	340,275,648
Medical Assistance	67,728,114	69,792,983
Social Services	224,491,179	251,563,125
Other Welfare Costs	212,561,038	219,423,922
Total	\$943,167,704	\$987,378,439

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 \$183.4 million and operating expenses of \$197.5 million, resulting in an operating loss of \$14.1 million. The non-operating revenues of Hennepin county (\$14.7 million primarily in taxes and grants) and the other counties, resulted in a net income of \$2.1 million.

The counties operated 18 nursing homes during 1987. The results of operation for 16 of the nursing homes are shown on Table 6. Two nursing homes include their operations with the county hospital operations. The county nursing homes had operating revenues of \$39.2 million and operating expenses of \$41.1 million. Net operating loss was \$1.8 million; however, non-operating revenues brought the net loss to \$1.1 million for this period, compared to a net loss of \$371 thousand for the prior year.

Twenty-nine counties operate 45 other public service enterprise funds, including nursing services, and sanitary landfills. In this category, operating revenues totaled \$22.2 million, and operating expenses totaled \$27.1 million, resulting in an operating loss of \$5.0 million. Non-operating revenues increased net income to a profitable \$503 thousand.

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

PUBLIC SERVICE ENTERPRISE	1986 Amount	1987 Amount
Hospitals - Table 5		
Operating Revenues	\$166,537,896	\$183,418,008
Operating Expenses	182,698,417	197,503,620
Operating Income (Loss)	(16,160,521)	(14,085,612)
Nursing Homes - Table 6		
Operating Revenues	39,119,531	39,248,496
Operating Expenses	40,032,434	41,080,256
Operating Income (Loss)	(912,903)	(1,831,760)
Other Enterprises - Table 7		
Operating Revenues	14,374,705	22,176,822
Operating Expenses	17,091,874	27,130,042
Operating Income (Loss)	(2,717,169)	(4,953,220)

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$338.1 million at the end of 1987, an increase of \$23.7 million from 1986. Twenty-six counties issued bonds during 1987 totaling \$64.9 million as compared to 21 counties issuing \$67.6 million in 1986.

In 1987 the counties issued bonds totaling \$64.9 million and retired bonds totaling \$43.5 million, leaving \$338.1 million outstanding at December 31, 1987. Liabilities for compensated absences totaled \$85.3 million, and other long-term debt totaled \$77.8 million; these are also presented in Table 4.

FIGURE 1

Governmental Revenues

\$2,153,439,407

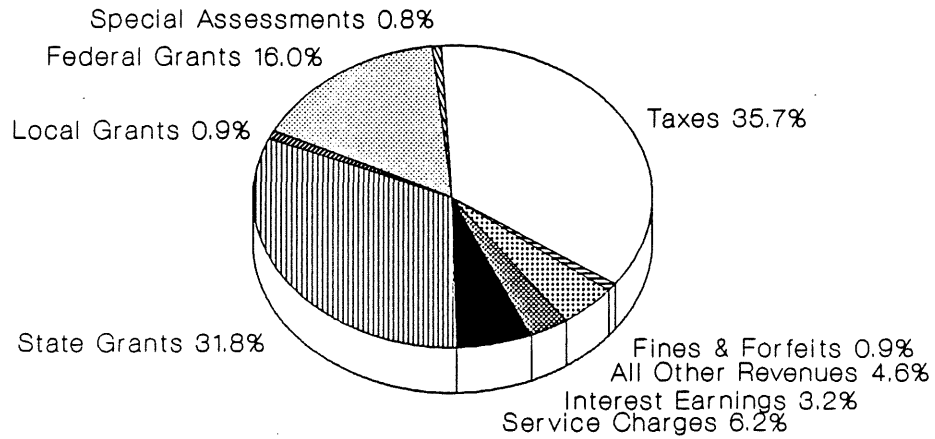


FIGURE 2

Governmental Current Expenditures

\$1,876,475,902

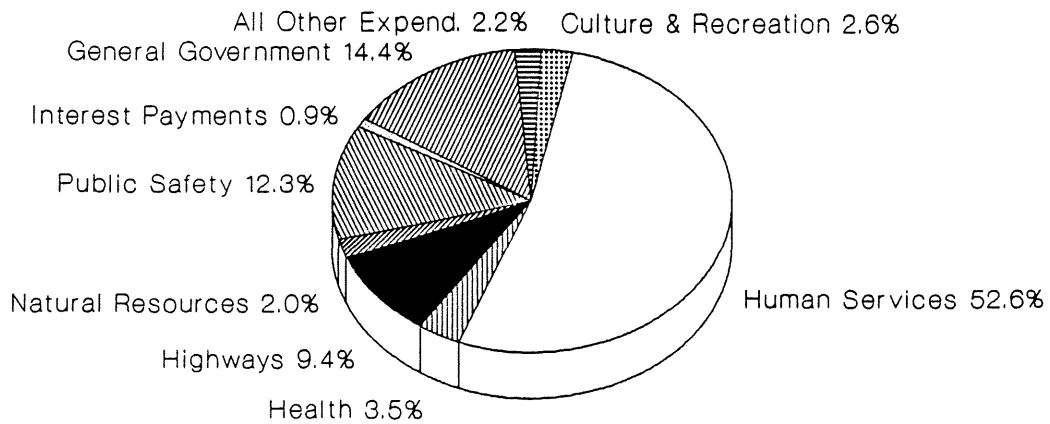
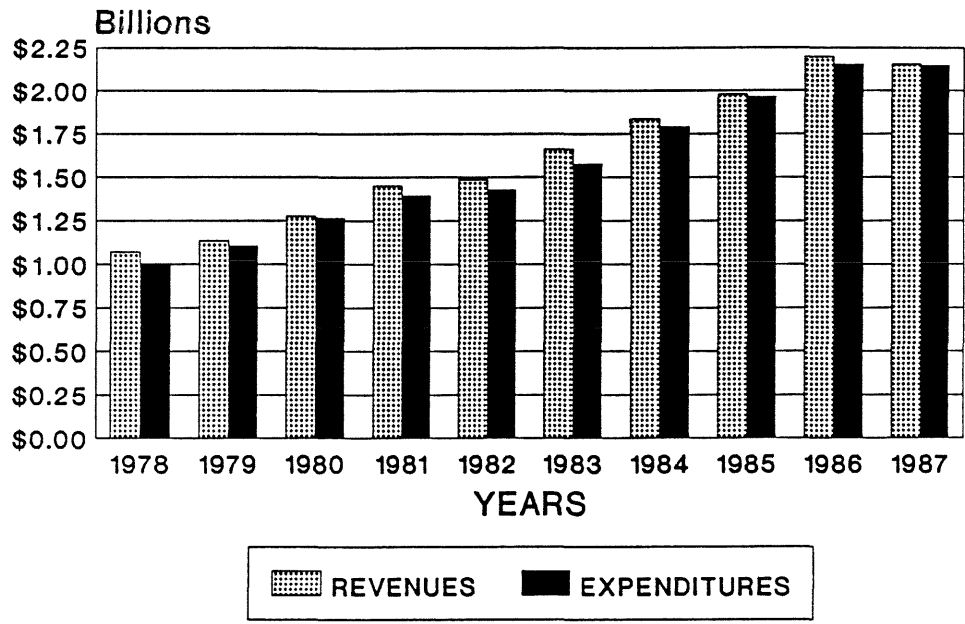


FIGURE 3

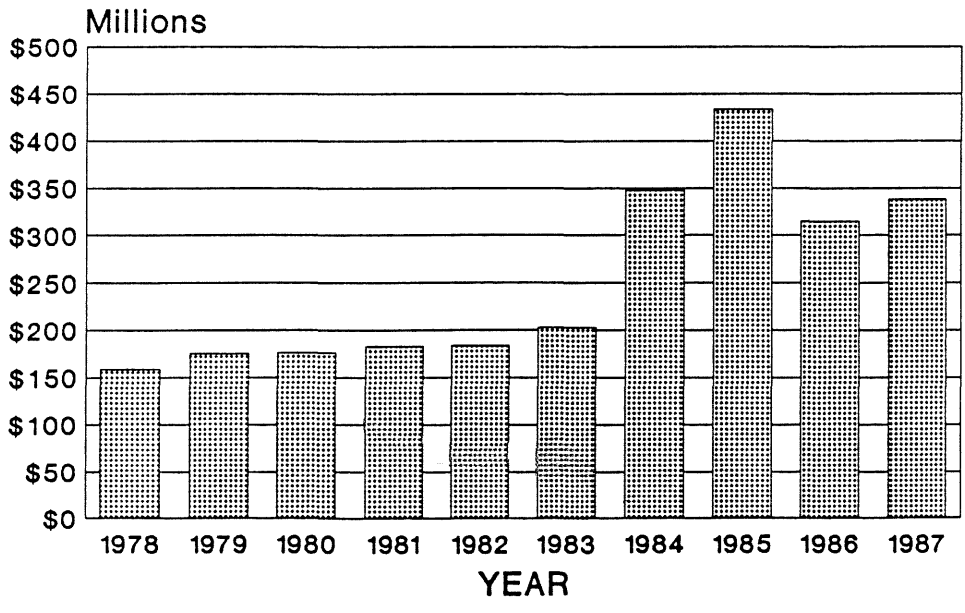
GOVERNMENTAL REVENUES & EXPENDITURES *



* 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, 1986 AND 1987

1987 - 1986
% Increase
(Decrease)

GOVERNMENTAL FUNDS	1985	%	1986	%	1987	%	1987 - 1986 % Increase (Decrease)
REVENUES							
TAXES	634,258,232	32.0%	703,691,452	32.0%	767,742,634	35.7%	9.1%
SPECIAL ASSESSMENTS	14,109,879	0.7%	14,138,218	0.6%	16,581,376	0.8%	17.3%
LICENSES AND PERMITS	4,854,180	0.2%	5,555,703	0.3%	6,272,884	0.3%	12.9%
INTERGOVERNMENTAL REVENUES							
FEDERAL GRANTS	372,459,843	18.8%	360,057,942	16.4%	343,743,133	16.0%	-4.5%
STATE GRANTS	644,353,547	32.6%	668,307,136	30.4%	684,587,649	31.8%	2.4%
LOCAL UNITS GRANTS	14,680,319	0.7%	12,426,742	0.6%	20,224,176	0.9%	62.7%
TOTAL INTERGOVERNMENTAL REVENUES	1,031,493,709	52.1%	1,040,791,820	47.4%	1,048,554,958	48.7%	0.7%
CHARGES FOR SERVICES	105,507,243	5.3%	118,768,847	5.4%	133,066,705	6.2%	12.0%
FINES AND FORFEITS	14,981,912	0.8%	16,431,187	0.7%	18,926,313	0.9%	15.2%
MISCELLANEOUS REVENUES							
INTEREST EARNINGS	93,390,284	4.7%	78,533,886	3.6%	69,576,410	3.2%	-11.4%
ALL OTHER REVENUES	80,448,427	4.1%	219,239,279#	10.0%	92,718,127	4.3%	-57.7%
TOTAL REVENUES	1,979,043,866	100.0%	2,197,150,392	100.0%	2,153,439,407	100.0%	-2.0%
OTHER SOURCES							
BORROWING	40,964,786		88,502,425		71,228,606		-19.5%
TOTAL REVENUES AND BORROWING	2,020,008,652		2,285,652,817		2,224,668,013		-2.7%
EXPENDITURES							
CURRENT EXPENDITURES:							
GENERAL GOVERNMENT	237,097,718	13.6%	254,484,130	14.2%	270,867,819	14.4%	6.4%
PUBLIC SAFETY	197,960,479	11.4%	210,876,459	11.8%	231,437,300	12.3%	9.8%
STREETS AND HIGHWAYS	205,145,014	11.8%	181,999,730	10.2%	175,867,850	9.4%	-3.4%
SANITATION	5,924,986	0.3%	7,621,833	0.4%	10,332,256	0.6%	35.6%
HEALTH	56,563,985	3.3%	58,368,831	3.3%	65,693,490	3.5%	12.5%
HUMAN SERVICES	901,133,249	51.8%	942,604,018	52.8%	987,378,439	52.6%	4.8%
LIBRARIES	28,619,613	1.6%	30,281,435	1.7%	32,185,382	1.7%	6.3%
PARKS AND RECREATION	16,155,383	0.9%	17,211,086	1.0%	17,265,344	0.9%	0.3%
CONSERVATION OF NATURAL RESOURCES	33,629,299	1.9%	35,211,556	2.0%	38,191,947	2.0%	8.5%
ECONOMIC DEVELOPMENT	13,492,002	0.8%	9,823,749	0.5%	11,563,177	0.6%	17.7%
MISCELLANEOUS EXPENDITURES	20,611,317	1.2%	13,715,831	0.8%	18,614,146	1.0%	35.7%
INTEREST AND FISCAL CHARGES	23,362,140	1.3%	24,481,640	1.4%	17,078,752	0.9%	-30.2%
TOTAL CURRENT EXPENDITURES	1,739,695,185	100.0%	1,786,680,298	100.0%	1,876,475,902	100.0%	5.0%
PERCENT OF TOTAL EXPENDITURES		88.5%		83.0%		87.4%	
CAPITAL OUTLAY:							
GENERAL GOVERNMENT	15,662,355	6.9%	13,956,136	3.8%	12,808,873	4.7%	-8.2%
PUBLIC SAFETY	9,332,848	4.1%	18,048,177	4.9%	24,779,281	9.2%	37.3%
STREETS AND HIGHWAYS	160,149,347	70.9%	176,886,735	48.5%	205,296,014	76.0%	16.1%
SANITATION	22,489,222	10.0%	133,960,915	36.7%	5,409,971	2.0%	-96.0%
HEALTH	736,760	0.3%	4,779,590	1.3%	2,482,031	0.9%	-48.1%
HUMAN SERVICES	1,755,728	0.8%	1,773,228	0.5%	975,106	0.4%	-45.0%
LIBRARIES	5,219,006	2.3%	7,118,241	2.0%	5,894,129	2.2%	-17.2%
PARKS AND RECREATION	7,332,807	3.2%	3,309,499	0.9%	4,231,811	1.6%	27.9%
CONSERVATION OF NATURAL RESOURCES	1,013,601	0.4%	3,202,324	0.9%	4,557,958	1.7%	42.3%
ECONOMIC DEVELOPMENT	1,370,676	0.6%	1,025,988	0.3%	1,654,326	0.6%	61.2%
MISCELLANEOUS EXPENDITURES	709,772	0.3%	940,171	0.3%	2,041,769	0.8%	117.2%
TOTAL CAPITAL OUTLAY	225,772,122	100.0%	365,001,004	100.0%	270,131,269	100.0%	-26.0%
PERCENT OF TOTAL EXPENDITURES		11.5%		17.0%		12.6%	
TOTAL EXPENDITURES	1,965,467,307		2,151,681,302		2,146,607,171		-0.2%
OTHER USES							
DEBT REDEMPTION - PRINCIPAL	23,539,941		192,109,305		33,428,693		
TOTAL EXPENDITURES & DEBT REDEMPTION	1,989,007,248		2,343,790,607		2,180,035,864		
SUMMARY OF BONDED DEBT TRANSACTIONS							
OUTSTANDING JANUARY 1 [*]	344,874,800		441,537,760		316,698,363		
ISSUED	110,338,684		67,633,500		64,906,000		
PAID	21,705,391		194,723,897		43,489,809		
OUTSTANDING DECEMBER 31	433,508,093		314,447,363		338,114,554		

NOTE: [#] All Other Revenues include the proceeds of a \$129 million refunding bond issue.
[*] The January 1 balances have been restated to reflect accounting and reporting changes.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1987 Estimate)	13,311	223,819	31,211	33,884	27,884	7,575
TOTAL ASSESSED VALUATION	99,681,186	1,221,405,362	151,976,757	122,029,987	135,788,515	44,992,626
1986 TAX LEVY (Payable in 1987)	4,000,210	31,529,417	4,915,942	5,466,320	4,511,167	1,880,383
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	3,726,873	28,644,644	4,245,895	4,706,057	3,751,038	1,570,578
SPECIAL ASSESSMENTS	....	....	413,740	187,919	17,330	2,360
LICENSES AND PERMITS	78,843	113,467	52,113	30,244	28,842	2,385
FINES AND FORFEITS	86,984	842,991	201,248	322,161	77,685	32,133
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	5,510	28,625	....	....	....	2,674
- Highways	1,810,121	94,004	....	....	52,148	....
- Welfare	1,341,914	9,631,322	2,703,675	4,716,015	1,839,672	431,701
- All Other	95,247	2,641,061	142,916	412,572	58,796	5,578
State Grants - Local Government Aid	117,449	536,110	207,162	217,719	142,056	68,940
- Homestead Credit	758,362	9,084,180	1,081,162	1,228,595	1,033,622	348,829
- Mobile Home Homestead Credit	....	180,134	10,072	24,892	20,173	1,888
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,437,519	4,096,303	1,326,754	2,115,366	2,025,467	811,736
- Welfare	1,152,902	8,357,036	2,188,020	5,019,497	1,019,466	319,768
- Other	330,717	2,413,352	153,965	1,018,272	188,849	50,927
Local Units Grants	77,639	1,842,472	....	871,979	90,000	....
TOTAL INTERGOVERNMENTAL REVENUES	8,127,380	38,994,698	7,813,726	15,624,907	6,470,249	2,042,041
CHARGES FOR SERVICES	481,456	6,678,005	621,925	679,501	396,184	248,382
INTEREST EARNINGS	274,726	3,651,105	396,664	785,085	294,768	120,537
ALL OTHER REVENUES	362,202	4,851,694	815,505	1,967,916	475,328	172,073
TOTAL REVENUES	13,138,464	83,776,604	14,560,816	24,303,790	11,511,424	4,190,489
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	2,775,000	....	3,000,000	....	....
- OTHER LONG-TERM DEBT	281,531	1,647,690	800,824	....	62,845	40,100
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	99,787	899,715	11,973	126,781	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	13,519,782	89,099,009	15,373,613	27,430,571	11,574,269	4,230,589

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,280,131	14,788,228	1,696,932	3,048,893	1,475,363	743,842
PUBLIC SAFETY - Sheriff	376,379	7,032,714	933,771	579,886	785,584	226,986
- Corrections	511,303	4,292,551	437,460	995,724	117,108	22,037
- Other	40,283	207,812	56,820	74,638	25,137	7,886
TOTAL PUBLIC SAFETY	927,965	11,533,077	1,428,051	1,650,248	927,829	256,909
HIGHWAYS						
Administration	155,363	392,739	99,969	223,700	96,227	96,881
Operation and Maintenance	1,488,568	2,932,641	1,539,842	1,514,466	1,160,813	474,792
TOTAL HIGHWAYS	1,643,931	3,325,380	1,639,811	1,738,166	1,257,040	571,673
SANITATION	80,465	268,016	263,572	308,435	58,229	87,921
HEALTH	351,620	1,893,682	77,398	171,677	347,280	46,186
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	88,566	574,467	154,382	253,931	85,144	75,499
General Assistance	402,013	1,793,672	651,775	1,377,524	317,598	57,437
Aid to Families with Dependent Children	1,358,837	12,375,336	3,528,453	6,860,567	1,984,411	487,301
Medical Assistance (County Share)	281,074	1,831,286	559,722	809,714	474,477	206,587
Social Services	1,271,887	11,010,846	2,081,058	3,594,616	1,274,635	449,148
Other Welfare Costs	281,775	2,564,661	469,405	470,416	648,246	73,867
TOTAL HUMAN SERVICES	3,684,152	30,150,268	7,444,795	13,366,768	4,784,511	1,349,839
LIBRARIES	29,047	2,724,359	77,736	62,500	141,960	21,937
RECREATION AND PARKS	133,114	2,075,926	88,693	59,137	53,439	14,486
CONSERVATION OF NATURAL RESOURCES	539,538	586,267	396,524	691,455	147,250	170,966
ECONOMIC DEVELOPMENT	116,888	2,039,322	15,963	45,540	....	5,400
MISCELLANEOUS EXPENDITURES	75,860	389,522	223,884	310,081	102,330	59,156
INTEREST AND FISCAL CHARGES	134,647	793,820	109,312	59,898	12,385	....
TOTAL CURRENT EXPENDITURES	8,997,358	70,567,867	13,462,671	21,512,798	9,307,616	3,328,315
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	2,260,088	614,428	....	....	....
PUBLIC SAFETY	....	14,613	....	369,013	....	....
HIGHWAYS	3,539,841	11,697,558	2,033,301	1,466,663	1,755,687	1,018,231
RECREATION AND PARKS	....	2,175,915	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	2,255,686	54,761	125,034	....	....
TOTAL CAPITAL OUTLAY	3,539,841	18,403,860	2,702,490	1,960,710	1,755,687	1,018,231
TOTAL EXPENDITURES	12,537,199	88,971,727	16,165,161	23,473,508	11,063,303	4,346,546
OTHER USES						
DEBT REDEMPTION - BONDS PAID	85,000	2,800,000	....	145,000	....	....
- OTHER LONG-TERM DEBT	78,273	....	17,968	30,774	14,450	12,000
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	99,787	899,715	11,973	126,781	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	12,800,259	92,671,442	16,195,102	23,776,063	11,077,753	4,358,546

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1987 Estimate)	52,596	28,045	28,432	43,082	21,184	14,400
TOTAL ASSESSED VALUATION	303,592,729	168,751,990	127,534,196	267,498,365	161,528,768	98,625,529
1986 TAX LEVY (Payable in 1987)	9,565,372	4,065,093	7,662,080	8,197,167	6,211,136	3,447,657
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	8,477,245	3,241,764	6,252,802	7,917,271	5,848,449	2,961,541
SPECIAL ASSESSMENTS	505,118	194,579	....	106,605	....	529,724
LICENSES AND PERMITS	30,061	3,160	28,321	113,245	99,823	58,934
FINES AND FORFEITS	228,406	107,715	195,254	259,439	133,572	42,177
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	7,433	....	....
- Highways	154,632	270,703	1,324,277	....	357,507	206,126
- Welfare	4,341,462	1,462,763	2,865,198	1,617,389	2,957,283	797,756
- All Other	485,678	21,674	143,094	257,810	268,737	40,654
State Grants - Local Government Aid	310,521	211,535	250,954	187,580	154,228	126,273
- Homestead Credit	1,857,731	976,877	1,695,610	1,953,272	1,056,267	622,191
- Mobile Home Homestead Credit	29,847	4,748	....	44,196	....	3,679
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,855,773	2,118,446	2,645,391	1,595,707	2,568,329	1,660,263
- Welfare	3,051,358	935,880	2,755,162	1,047,839	2,696,819	625,329
- Other	110,880	112,329	509,271	476,288	485,056	60,499
Local Units Grants	....	38,583	....	385,555	....	15,160
TOTAL INTERGOVERNMENTAL REVENUES	13,263,199	6,153,538	12,679,896	7,573,069	10,544,226	4,157,930
CHARGES FOR SERVICES	1,842,582	776,846	1,441,125	2,016,275	1,196,668	316,318
INTEREST EARNINGS	783,021	478,316	369,545	622,676	607,406	575,053
ALL OTHER REVENUES	2,168,422	302,470	602,084	402,913	1,304,303	485,549
TOTAL REVENUES	27,298,054	11,258,388	21,569,027	19,011,493	19,734,447	9,127,226
OTHER SOURCES						
BORROWING - BONDS ISSUED	200,000	....	....	....	142,409	....
- OTHER LONG-TERM DEBT	533,286	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,763,615	738,274	....	462,287	1,110,004	465,756
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	29,794,955	11,996,662	21,569,027	19,473,780	20,986,860	9,592,982

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,432,475	1,565,901	2,849,609	4,110,701	2,587,118	1,265,864
PUBLIC SAFETY - Sheriff	1,061,219	521,778	832,745	2,460,596	762,507	278,221
- Corrections	1,011,592	178,294	686,654	259,655	341,440	155,956
- Other	48,142	49,306	30,594	88,244	132,000	47,441
TOTAL PUBLIC SAFETY	2,120,953	749,378	1,549,993	2,808,495	1,235,947	481,618
HIGHWAYS						
Administration	389,127	13,637	145,596	58,898	238,396	70,451
Operation and Maintenance	1,407,464	1,078,423	1,577,607	1,434,871	1,686,548	1,112,679
TOTAL HIGHWAYS	1,796,591	1,092,060	1,723,203	1,493,769	1,924,944	1,183,130
SANITATION	....	26,328	430,842	....	189,179	198,622
HEALTH	518,303	333,338	473,585	668,898	620,491	43,840
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	202,817	68,413	181,469	192,362	210,134	82,965
General Assistance	804,645	186,027	634,532	293,232	667,332	102,550
Aid to Families with Dependent Children	4,083,171	1,226,701	3,193,082	1,221,640	3,793,076	774,535
Medical Assistance (County Share)	757,505	369,326	690,244	471,743	630,122	252,234
Social Services	2,721,030	1,731,057	2,931,521	3,544,548	1,937,841	1,279,464
Other Welfare Costs	1,473,941	567,960	751,553	669,248	964,967	139,929
TOTAL HUMAN SERVICES	10,043,109	4,149,484	8,382,401	6,392,773	8,203,472	2,631,677
LIBRARIES	188,918	....	....	355,168	....	137,358
RECREATION AND PARKS	182,943	338,691	45,896	287,312	56,663	40,020
CONSERVATION OF NATURAL RESOURCES	474,869	438,031	364,699	236,562	1,016,440	442,816
ECONOMIC DEVELOPMENT	591,011	8,732	206,203	218,692	....	27,536
MISCELLANEOUS EXPENDITURES	....	....	....	....	549,153	73,785
INTEREST AND FISCAL CHARGES	239,904	51,468	30,413	243,663	234,575	153,248
TOTAL CURRENT EXPENDITURES	19,589,076	8,753,411	16,056,844	16,816,033	16,617,982	6,679,514
CAPITAL OUTLAY						
GENERAL GOVERNMENT	1,410,795	....	....	....	....	....
PUBLIC SAFETY	....	156,751	....	....	1,981,925	....
HIGHWAYS	3,973,123	2,268,388	3,802,266	1,317,610	2,143,584	1,750,262
RECREATION AND PARKS	13,277	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	1,585,809	....	....	265,834	....	....
TOTAL CAPITAL OUTLAY	6,983,004	2,425,139	3,802,266	1,583,444	4,125,509	1,750,262
TOTAL EXPENDITURES	26,572,080	11,178,550	19,859,110	18,399,477	20,743,491	8,429,776
OTHER USES						
DEBT REDEMPTION - BONDS PAID	205,000	103,000	50,000	410,000	10,000	300,000
- OTHER LONG-TERM DEBT	87,367	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,763,615	738,274	....	462,287	1,110,004	465,756
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	28,628,062	12,019,824	19,909,110	19,271,764	21,863,495	9,195,532

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1987 Estimate)	28,957	49,444	9,054	4,274	13,464	43,582
TOTAL ASSESSED VALUATION	139,911,577	222,085,192	41,098,104	43,037,420	127,341,583	298,312,324
1986 TAX LEVY (Payable in 1987)	6,252,474	7,057,253	2,123,437	1,938,718	2,923,890	8,718,193
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	5,083,651	5,775,598	1,816,054	1,539,812	2,592,543	7,580,039
SPECIAL ASSESSMENTS	348,894	1,045,890	8,674	17,558	111,125	15,365
LICENSES AND PERMITS	138,398	10,334	8,252	14,616	5,352	41,417
FINES AND FORFEITS	396,970	184,933	49,243	42,913	82,022	380,739
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	.....	8,131	.....	.....	.....	11,394
- Highways	271,676	23,644	161,697	407,952	2,816	.....
- Welfare	1,394,129	3,652,190	1,462,565	271,901	634,504	5,457,269
- All Other	80,085	36,936	147,464	446,908	13,828	378,984
State Grants - Local Government Aid	.....	292,051	84,608	37,670	128,154	276,488
- Homestead Credit	1,652,299	1,655,160	414,647	252,023	456,695	1,648,385
- Mobile Home Homestead Credit	32,737	.....	3,745	158	427	12,108
- Attached Machinery Aid	.....	72,233	.....	.....	.....	52,568
- Taconite Homestead Credit	.....	.....	.....	134,683	.....	159,979
- Taconite Relief and Aids	.....	.....	.....	273,971	.....	.....
- Highways	1,758,243	1,784,162	1,523,861	1,097,690	1,784,646	1,262,396
- Welfare	881,818	2,720,506	1,249,730	238,874	533,409	3,554,414
- Other	210,060	287,075	102,949	434,502	76,937	1,286,364
Local Units Grants	.....	35,050	.....	.....	583	80,484
TOTAL INTERGOVERNMENTAL REVENUES	6,281,047	10,567,138	5,151,266	3,596,332	3,631,999	14,180,833
CHARGES FOR SERVICES	1,201,261	1,073,130	283,681	302,984	348,892	1,536,287
INTEREST EARNINGS	489,557	483,316	149,371	244,506	163,542	533,256
ALL OTHER REVENUES	864,199	1,482,853	432,393	143,343	417,360	783,940
TOTAL REVENUES	14,803,977	20,623,192	7,898,934	5,902,064	7,352,835	25,051,876
OTHER SOURCES						
BORROWING - BONDS ISSUED	.....	560,000	.....	.....	.....	294,820
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	21,156	114,227	60,828	.....	31,032	71,763
- ENTERPRISE FUNDS	.....	215,050	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	14,825,133	21,512,469	7,959,762	5,902,064	7,383,867	25,418,459

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,852,842	2,516,597	829,394	919,521	843,976	3,933,864
PUBLIC SAFETY - Sheriff	1,197,665	753,532	277,875	265,591	253,210	1,546,755
- Corrections	494,510	801,067	113,151	84,949	69,152	558,253
- Other	73,668	110,750	23,683	31,478	15,201	227,575
TOTAL PUBLIC SAFETY	1,765,843	1,665,349	414,709	382,018	337,563	2,332,583
HIGHWAYS						
Administration	241,754	204,198	318,342	84,713	88,750	355,244
Operation and Maintenance	1,199,799	1,817,028	656,667	974,144	947,737	1,850,209
TOTAL HIGHWAYS	1,441,553	2,021,226	975,009	1,058,857	1,036,487	2,205,453
SANITATION	36,856	165,572	9,264	322,553	63,861	44,154
HEALTH	656,057	....	98,036	175,284	53,080	774,197
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	66,880	197,607	66,800	33,521	33,488	261,061
General Assistance	230,170	909,114	276,722	66,502	230,970	1,095,320
Aid to Families with Dependent Children	1,972,512	5,078,580	1,375,374	207,459	641,282	4,591,688
Medical Assistance (County Share)	422,396	747,757	277,871	80,031	265,407	874,847
Social Services	1,834,271	3,373,488	723,456	501,944	1,054,016	2,932,272
Other Welfare Costs	271,085	504,823	692,904	61,423	121,532	2,741,216
TOTAL HUMAN SERVICES	4,797,314	10,811,369	3,413,127	950,880	2,346,695	12,496,404
LIBRARIES	74,686	109,200	23,499	37,489	....	130,420
RECREATION AND PARKS	110,455	84,210	25,751	22,127	156,143	113,576
CONSERVATION OF NATURAL RESOURCES	259,532	913,729	449,027	58,257	238,982	369,596
ECONOMIC DEVELOPMENT	55,478	129,306	250	317,045	100	205,184
MISCELLANEOUS EXPENDITURES	659,838	225,928	105,336	....	288,841	....
INTEREST AND FISCAL CHARGES	466,722	283,915	4,422	54,940	20,390	48,798
TOTAL CURRENT EXPENDITURES	12,177,176	18,926,401	6,347,824	4,298,971	5,386,118	22,654,229
CAPITAL OUTLAY						
GENERAL GOVERNMENT	13,565	....	....	126,592	....	....
PUBLIC SAFETY	6,229	160,443	....	....	....	....
HIGHWAYS	2,008,130	1,781,210	1,240,392	1,016,062	1,427,747	2,860,110
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	980,167	24,249	....	9,819	....	281,715
TOTAL CAPITAL OUTLAY	3,008,091	1,965,902	1,240,392	1,152,473	1,427,747	3,141,825
TOTAL EXPENDITURES	15,185,267	20,892,303	7,588,216	5,451,444	6,813,865	25,796,054
OTHER USES						
DEBT REDEMPTION - BONDS PAID	150,000	195,000	15,000	70,000	....	55,000
- OTHER LONG-TERM DEBT	80,315	22,941	....	....	55,021	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	21,156	114,227	60,828	....	31,032	71,763
- ENTERPRISE FUNDS	....	236,270	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	15,436,738	21,460,741	7,664,044	5,521,444	6,899,918	25,922,817

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1987 Estimate)	239,499	15,167	29,945	18,140	21,252	34,594
TOTAL ASSESSED VALUATION	1,671,509,216	89,757,521	170,683,408	146,887,493	103,759,199	203,907,352
1986 TAX LEVY (Payable in 1987)	34,989,701	3,529,678	5,911,868	3,366,811	3,795,161	6,297,578
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	36,997,279	2,966,666	4,542,395	2,865,268	3,124,519	5,311,639
SPECIAL ASSESSMENTS	3,005	482	39,965	134,495	....	772,487
LICENSES AND PERMITS	6,493	1,961	76,112	323	17,960	7,832
FINES AND FORFEITS	877,329	46,040	123,044	50,990	105,714	419,202
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	19,878	....	....	....	....	....
- Highways	....	167,461	....	640,248	48,124	....
- Welfare	10,149,394	721,163	2,085,565	....	887,926	2,062,776
- All Other	38,057	47,953	85,420	9,590	70,119	186,175
State Grants - Local Government Aid	550,857	111,116	191,493	144,814	210,324	243,973
- Homestead Credit	7,335,880	813,139	1,279,963	594,116	921,437	1,383,654
- Mobile Home Homestead Credit	148,604	....	10,371	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,432,724	1,522,560	1,447,435	2,254,173	1,173,403	2,379,218
- Welfare	5,811,438	541,538	1,119,113	....	885,575	1,721,231
- Other	947,197	38,716	411,710	63,283	170,118	332,166
Local Units Grants	2,142,278	....	8,000	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	29,952,079	3,963,646	6,639,070	3,706,224	4,367,026	8,309,193
CHARGES FOR SERVICES	3,410,393	494,555	913,006	309,626	761,705	1,041,804
INTEREST EARNINGS	4,573,029	182,930	384,176	307,798	180,824	488,855
ALL OTHER REVENUES	2,365,636	317,069	784,121	110,208	198,514	535,170
TOTAL REVENUES	78,185,243	7,973,349	13,501,889	7,484,932	8,756,262	16,886,182
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	1,045,000
- OTHER LONG-TERM DEBT	1,830,000	....	655,699	....	96,500	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,237,375	334,692	33,981	836,074	75,000	122,174
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	81,252,618	8,308,041	14,191,569	8,321,006	8,927,762	18,053,356

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	17,253,034	1,170,604	1,722,413	1,651,506	1,123,909	2,455,948
PUBLIC SAFETY - Sheriff	4,407,252	768,841	532,551	321,002	399,089	773,665
- Corrections	.....	65,255	481,030	90,915	248,122	441,448
- Other	145,891	30,456	70,970	24,229	17,027	17,197
TOTAL PUBLIC SAFETY	4,553,143	864,552	1,084,551	436,146	664,238	1,232,310
HIGHWAYS						
Administration	700,325	146,253	98,401	170,980	414,415	121,848
Operation and Maintenance	2,529,997	1,111,590	1,372,454	960,043	1,133,107	1,388,024
TOTAL HIGHWAYS	3,230,322	1,257,843	1,470,855	1,131,023	1,547,522	1,509,872
SANITATION	.....	.....	.....	22,584	.....	2,151
HEALTH	3,769,765	229,777	421,664	.....	506,567	563,970
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	597,191	44,640	160,562	.....	58,767	251,071
General Assistance	1,899,284	109,283	177,364	.....	235,901	336,135
Aid to Families with Dependent Children	11,259,322	686,994	1,875,540	.....	984,009	2,409,534
Medical Assistance (County Share)	2,104,237	310,771	550,358	.....	436,507	606,643
Social Services	16,105,742	857,515	1,954,102	.....	917,416	2,735,244
Other Welfare Costs	2,032,145	150,752	1,004,088	912,637	129,247	327,993
TOTAL HUMAN SERVICES	33,997,921	2,159,955	5,722,014	912,637	2,761,847	6,666,620
LIBRARIES	3,199,793	33,537	101,800	113,383	28,404	71,791
RECREATION AND PARKS	1,615,197	15,600	240,127	82,260	104,084	48,219
CONSERVATION OF NATURAL RESOURCES	294,774	192,763	167,249	242,412	187,232	471,171
ECONOMIC DEVELOPMENT	1,693,407	739	.....	99,317	36,545	6,816
MISCELLANEOUS EXPENDITURES	195,143	98,572	519,954	349,061	129,247	112,339
INTEREST AND FISCAL CHARGES	653,112	90,918	227,683	105,990	9,140	164,842
TOTAL CURRENT EXPENDITURES	70,455,611	6,114,860	11,678,310	5,146,319	7,098,735	13,306,049
CAPITAL OUTLAY						
GENERAL GOVERNMENT	4,085,893	.....	387,999	.....	.....	.....
PUBLIC SAFETY	9,839,499	.....	.....	.....	.....	.....
HIGHWAYS	4,848,332	1,002,709	1,079,013	2,895,554	198,943	2,173,555
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	18,773,724	1,002,709	1,467,012	2,895,554	198,943	2,173,555
TOTAL EXPENDITURES	89,229,335	7,117,569	13,145,322	8,041,873	7,297,678	15,479,604
OTHER USES						
DEBT REDEMPTION - BONDS PAID	.....	240,000	300,000	120,000	15,000	275,000
- OTHER LONG-TERM DEBT	.....	.....	26,849	.....	43,216	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,237,375	334,692	33,981	836,074	75,000	122,174
- ENTERPRISE FUNDS	.....	14,937	165,105	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	90,466,710	7,707,198	13,671,257	8,997,947	7,430,894	15,876,778

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1987 Estimate)	40,289	7,004	974,684	18,978	15,563	26,513
TOTAL ASSESSED VALUATION	380,693,768	63,512,901	9,687,019,576	74,623,372	98,272,888	96,073,836
1986 TAX LEVY (Payable in 1987)	7,508,223	1,534,901	236,087,084	3,350,818	3,223,729	5,801,360
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	6,881,057	1,333,297	199,558,190	2,460,134	2,977,643	4,228,032
SPECIAL ASSESSMENTS	18,570	84,803	....	....	....	7,010
LICENSES AND PERMITS	73,565	86	1,818,954	18,660	41,228	95,794
FINES AND FORFEITS	173,220	22,516	1,881,328	47,902	70,088	160,084
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	....	5,858	....
- Highways	334,674	....	....	....	129,661	....
- Welfare	1,864,456	314,564	82,681,706	745,246	1,892,822	1,547,956
- All Other	226,683	6,952	2,393,622	61,712	179,818	39,368
State Grants - Local Government Aid	247,544	68,308	214,179	149,155	78,151	131,689
- Homestead Credit	1,221,351	279,846	38,825,869	1,059,225	565,043	1,810,664
- Mobile Home Homestead Credit	14,142	....	31,733	....	4,388	26,306
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,320,771	1,612,381	11,019,218	1,685,211	1,776,966	881,135
- Welfare	1,395,208	212,914	74,149,576	613,744	1,159,455	1,009,174
- Other	377,745	26,717	28,109,567	175,646	114,148	114,069
Local Units Grants	113,641	....	6,101,525	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	8,116,215	2,521,682	243,526,995	4,489,939	5,906,310	5,560,361
CHARGES FOR SERVICES	1,508,418	313,232	30,455,383	613,719	371,859	1,285,125
INTEREST EARNINGS	753,097	102,415	16,283,647	259,491	347,815	183,906
ALL OTHER REVENUES	1,080,329	281,646	23,566,011	257,227	580,233	614,328
TOTAL REVENUES	18,604,471	4,659,677	517,090,508	8,147,072	10,295,176	12,134,640
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	195,000	27,773,183	....	....	1,505,000
- OTHER LONG-TERM DEBT	....	....	7,187,542	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	10,000	....	9,851,553	....	120,000	17,100
- ENTERPRISE FUNDS	....	....	4,883,177	....	118,121	....
TOTAL REVENUES AND OTHER SOURCES	18,614,471	4,854,677	566,785,963	8,147,072	10,533,297	13,656,740

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,017,051	609,267	41,318,216	1,340,244	1,188,065	1,716,674
PUBLIC SAFETY - Sheriff	1,421,195	217,964	8,831,690	352,020	394,498	723,785
- Corrections	252,377	28,133	39,639,900	256,077	211,059	524,326
- Other	89,714	22,436	36,592,007	54,595	57,415	30,120
TOTAL PUBLIC SAFETY	1,763,286	268,533	85,063,597	662,692	662,972	1,278,231
HIGHWAYS						
Administration	117,087	106,930	2,460,329	87,619	113,497	162,287
Operation and Maintenance	1,960,756	734,188	16,420,128	1,075,206	1,108,049	760,676
TOTAL HIGHWAYS	2,077,843	841,118	18,880,457	1,162,825	1,221,546	922,963
SANITATION	33,889	183,942	....	140,944	....	293,846
HEALTH	1,518,047	28,503	15,374,656	338,529	96,787	405,189
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	107,307	27,396	9,838,665	67,875	55,213	98,536
General Assistance	395,716	42,771	29,182,076	108,601	318,094	268,392
Aid to Families with Dependent Children	2,173,890	361,025	90,517,728	833,258	1,869,771	1,937,857
Medical Assistance (County Share)	737,117	119,973	17,874,311	261,530	321,807	424,977
Social Services	2,484,751	479,929	4,613,630	875,457	1,211,322	1,909,734
Other Welfare Costs	250,145	49,977	154,327,027	110,829	586,096	263,966
TOTAL HUMAN SERVICES	6,148,926	1,081,071	306,353,437	2,257,550	4,362,303	4,903,462
LIBRARIES	116,864	22,000	14,061,516	....	....	35,450
RECREATION AND PARKS	149,168	4,974	....	63,780	55,035	6,508
CONSERVATION OF NATURAL RESOURCES	147,340	121,674	....	138,018	495,185	150,950
ECONOMIC DEVELOPMENT	....	....	....	14,745	17,785	64,777
MISCELLANEOUS EXPENDITURES	....	128,666	4,880,330	82,939	126,948	39,126
INTEREST AND FISCAL CHARGES	30,455	19,733	1,978,677	....	78	488,658
TOTAL CURRENT EXPENDITURES	15,002,869	3,309,481	487,910,886	6,202,266	8,226,704	10,305,834
CAPITAL OUTLAY						
GENERAL GOVERNMENT	37,612	....	1,211,294	....	....	....
PUBLIC SAFETY	1,916	....	3,085,621	....	....	....
HIGHWAYS	2,988,135	1,226,303	23,041,424	1,850,845	1,297,259	1,143,570
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	32,892	179,503	11,740,496	....	166,793	....
TOTAL CAPITAL OUTLAY	3,060,555	1,405,806	39,078,835	1,850,845	1,464,052	1,143,570
TOTAL EXPENDITURES	18,063,424	4,715,287	526,989,721	8,053,111	9,690,756	11,449,404
OTHER USES						
DEBT REDEMPTION - BONDS PAID	70,000	28,000	4,350,000	....	....	185,000
- OTHER LONG-TERM DEBT	....	2,118	....	....	1,285	10,723
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	10,000	....	9,851,553	....	120,000	17,100
- ENTERPRISE FUNDS	....	....	5,806,071	....	233,634	....
TOTAL EXPENDITURES AND OTHER USES	18,143,424	4,745,405	546,997,345	8,053,111	10,045,675	11,662,227

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
POPULATION (1987 Estimate)	43,442	12,944	12,801	40,190	6,523	15,776
TOTAL ASSESSED VALUATION	306,881,943	121,672,381	52,482,029	227,603,678	71,403,954	47,055,303
1986 TAX LEVY (Payable in 1987)	14,295,370	3,172,343	2,808,815	7,319,701	1,752,084	2,540,585
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	13,533,427	2,802,353	2,047,203	6,141,634	1,673,386	3,471,032
SPECIAL ASSESSMENTS	....	168,013	61,347	927,862	80,595	9,157
LICENSES AND PERMITS	35,016	2,511	18,130	77,313	394	9,588
FINES AND FORFEITS	163,626	70,289	125,553	240,653	36,723	73,155
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	15,966	....	....	....	....	6,327
- Highways	59,455	....	224,343	....	102,743	92,187
- Welfare	4,426,774	980,176	892,097	3,009,559	318,945	1,753,199
- All Other	437,033	12,983	21,506	51,939	224,522	97,882
State Grants - Local Government Aid	307,517	122,065	118,023	291,773	58,937	172,132
- Homestead Credit	2,309,153	509,669	797,848	1,624,093	206,127	604,885
- Mobile Home Homestead Credit	....	1,220	13,916	14,207	....	....
- Attached Machinery Aid	409,373	....	....	....	....	487,627
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	3,171,545	1,974,958	1,347,501	2,008,117	2,437,719	1,911,877
- Welfare	4,442,228	776,695	750,307	3,127,477	151,417	1,700,158
- Other	927,736	67,213	78,513	519,746	51,237	319,773
Local Units Grants	199,952	4,500	....	60,226	....	103,926
TOTAL INTERGOVERNMENTAL REVENUES	16,706,732	4,449,479	4,244,054	10,707,137	3,551,647	7,249,973
CHARGES FOR SERVICES	1,551,617	278,336	308,894	2,214,454	401,845	431,995
INTEREST EARNINGS	968,564	295,177	163,146	652,603	294,177	612,942
ALL OTHER REVENUES	1,925,076	164,775	339,407	677,051	72,706	601,026
TOTAL REVENUES	34,884,058	8,230,933	7,307,734	21,638,707	6,111,473	12,458,868
OTHER SOURCES						
BORROWING - BONDS ISSUED	2,259,577	....	....	430,000	1,187,400	....
- OTHER LONG-TERM DEBT	....	....	....	300,000	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,203,911	....	162,222	594,585	139,689	227,201
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	38,347,546	8,230,933	7,469,956	22,963,292	7,438,562	12,686,069

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,527,406	911,697	914,009	2,036,993	742,635	1,367,512
PUBLIC SAFETY - Sheriff	1,276,371	361,065	552,849	674,288	290,862	665,440
- Corrections	834,838	84,190	.....	846,110	43,801	182,534
- Other	202,041	59,928	11,378	205,240	14,474	41,388
TOTAL PUBLIC SAFETY	2,313,250	505,183	564,227	1,725,638	349,137	889,362
HIGHWAYS						
Administration	250,284	235,388	92,331	282,683	112,350	213,972
Operation and Maintenance	5,182,924	1,135,020	1,133,248	1,741,600	1,246,556	982,918
TOTAL HIGHWAYS	5,433,208	1,370,408	1,225,579	2,024,283	1,358,906	1,196,890
SANITATION	1,063,480	.....	31,749	372,650	31,637	228,902
HEALTH	1,054,162	105,110	357,463	573,836	108,783	393,501
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	537,334	32,001	70,121	195,046	21,391	107,401
General Assistance	1,441,185	280,423	159,105	689,791	21,585	659,494
Aid to Families with Dependent Children	5,724,784	1,089,772	1,147,908	3,702,266	246,975	2,011,422
Medical Assistance (County Share)	907,629	187,889	248,313	630,501	168,646	408,004
Social Services	4,443,753	878,052	846,350	3,859,771	364,621	1,814,519
Other Welfare Costs	754,635	161,083	235,713	626,391	54,629	220,734
TOTAL HUMAN SERVICES	13,809,320	2,629,220	2,707,510	9,703,766	877,847	5,221,574
LIBRARIES	.....	82,625	20,157	98,168	23,886	27,902
RECREATION AND PARKS	178,172	121,493	12,298	119,674	53,295	52,058
CONSERVATION OF NATURAL RESOURCES	1,080,038	268,955	66,669	344,277	261,197	454,269
ECONOMIC DEVELOPMENT	.....	3,130	22,847	39,219	500	81,552
MISCELLANEOUS EXPENDITURES	1,060,678	97,660	127,709	365,246	68,960	167,531
INTEREST AND FISCAL CHARGES	3,234	7,708	72,208	578,328	61,769	124,647
TOTAL CURRENT EXPENDITURES	29,522,948	6,103,189	6,122,425	17,982,078	3,938,552	10,205,700
CAPITAL OUTLAY						
GENERAL GOVERNMENT	31,580	.....	.....	4,945	.....	.....
PUBLIC SAFETY	.....	.....	.....	170,849	.....	.....
HIGHWAYS	3,121,144	1,876,862	1,354,123	2,714,815	1,988,585	1,588,431
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	230,096	1,030	.....	174,807	.....	.....
TOTAL CAPITAL OUTLAY	3,382,820	1,877,892	1,354,123	3,065,416	1,988,585	1,588,431
TOTAL EXPENDITURES	32,905,768	7,981,081	7,476,548	21,047,494	5,927,137	11,794,131
OTHER USES						
DEBT REDEMPTION - BONDS PAID	60,000	5,000	75,000	1,385,400	200,000	157,000
- OTHER LONG-TERM DEBT	.....	.....	.....	307,692	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,203,911	.....	162,222	594,585	139,689	227,201
- ENTERPRISE FUNDS	.....	.....	.....	.....	18,064	.....
TOTAL EXPENDITURES AND OTHER USES	34,169,679	7,986,081	7,713,770	23,335,171	6,284,890	12,178,332

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1987 Estimate)	9,859	11,240	3,881	23,489	7,681	25,555
TOTAL ASSESSED VALUATION	82,453,692	41,995,262	20,129,421	117,673,277	52,711,724	158,281,697
1986 TAX LEVY (Payable in 1987)	1,819,980	3,318,390	1,064,519	4,873,067	2,168,560	4,134,151
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,553,743	3,680,995	1,291,531	3,990,000	1,883,069	3,403,144
SPECIAL ASSESSMENTS	536,088	....	24,142	215,563	376,650	105,052
LICENSES AND PERMITS	970	11,070	17,942	119,408	1,095	9,675
FINES AND FORFEITS	45,296	49,953	33,002	61,725	24,626	93,475
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	....	....	....
- Highways	....	548,906	2,829	175,239	....	215,713
- Welfare	417,287	762,426	211,865	1,080,144	....	13,612
- All Other	14,705	123,778	231,575	24,226	53,907	23,772
State Grants - Local Government Aid	99,428	115,385	78,944	178,457	81,227	198,728
- Homestead Credit	355,639	849,216	246,007	1,259,413	373,070	667,001
- Mobile Home Homestead Credit	783	5,935	....	9,106	946	3,232
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,138,721	1,120,224	1,608,015	1,747,257	1,363,604	2,209,457
- Welfare	395,159	905,157	139,285	768,476	....	....
- Other	42,329	1,269,125	59,760	160,112	47,876	44,459
Local Units Grants	10,000	....	....	....	....	12,138
TOTAL INTERGOVERNMENTAL REVENUES	3,474,051	5,700,152	2,578,280	5,402,430	1,920,630	3,388,112
CHARGES FOR SERVICES	206,582	401,256	187,762	871,816	131,366	431,020
INTEREST EARNINGS	194,632	247,781	241,459	408,244	204,571	368,211
ALL OTHER REVENUES	113,833	533,830	106,837	414,024	88,921	589,854
TOTAL REVENUES	6,125,195	10,625,037	4,480,955	11,483,210	4,630,928	8,388,543
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	2,420,000	....
- OTHER LONG-TERM DEBT	39,662	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	114,554	154,000	....	676,970	8,167	162,291
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,279,411	10,779,037	4,480,955	12,160,180	7,059,095	8,550,834

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	590,488	1,246,893	646,163	1,839,990	728,603	1,692,775
PUBLIC SAFETY - Sheriff	213,289	655,386	255,761	495,493	220,929	312,638
- Corrections	15,097	114,161	10,886	365,321	9,963	338,984
- Other	8,333	154,321	20,814	34,675	6,971	41,403
TOTAL PUBLIC SAFETY	236,719	923,868	287,461	895,489	237,863	693,025
HIGHWAYS						
Administration	71,203	189,365	138,088	185,387	80,717	212,616
Operation and Maintenance	1,032,061	2,767,254	555,074	1,549,424	889,485	1,785,238
TOTAL HIGHWAYS	1,103,264	2,956,619	693,162	1,734,811	970,202	1,997,854
SANITATION	1,063	155,800	59,011	.....	7,033	9,159
HEALTH	35,880	149,378	38,748	449,561	40,694	81,244
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	49,973	58,303	8,086	84,530	.....	.....
General Assistance	56,702	327,232	41,972	243,062	.....	.....
Aid to Families with Dependent Children	295,679	930,108	213,572	1,347,007	.....	.....
Medical Assistance (County Share)	229,735	230,501	111,092	377,513	.....	.....
Social Services	659,600	1,069,597	239,700	1,171,040	.....	.....
Other Welfare Costs	70,606	361,782	61,445	172,626	541,422	1,222,446
TOTAL HUMAN SERVICES	1,362,295	2,977,523	675,867	3,395,778	541,422	1,222,446
LIBRARIES	.....	20,000	10,965	169,716	.....	125,970
RECREATION AND PARKS	10,100	297,546	80,202	96,041	98,633	126,148
CONSERVATION OF NATURAL RESOURCES	411,913	380,009	56,748	362,289	250,588	355,191
ECONOMIC DEVELOPMENT	5,700	166,552	2,783	20,000	90,174	.....
MISCELLANEOUS EXPENDITURES	135,472	266,991	145,490	.....	78,654	288,434
INTEREST AND FISCAL CHARGES	49,368	98,146	86,584	95,927	310,715	74,018
TOTAL CURRENT EXPENDITURES	3,942,262	9,639,325	2,783,184	9,059,602	3,354,581	6,666,264
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	10,492	.....	.....	.....	.....
HIGHWAYS	1,834,514	746,965	1,255,530	1,305,371	1,401,582	1,537,998
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	633,403	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	1,834,514	1,390,860	1,255,530	1,305,371	1,401,582	1,537,998
TOTAL EXPENDITURES	5,776,776	11,030,185	4,038,714	10,364,973	4,756,163	8,204,262
OTHER USES						
DEBT REDEMPTION - BONDS PAID	95,000	80,000	215,000	241,000	255,000	65,000
- OTHER LONG-TERM DEBT	3,966	.....	30,670	.....	.....	78,404
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	114,554	154,000	.....	676,970	8,167	162,291
- ENTERPRISE FUNDS	.....	21,056	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	5,990,296	11,285,241	4,284,384	11,282,943	5,019,330	8,509,957

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION (1987 Estimate)	5,548	12,496	23,795	30,661	21,041	18,770
TOTAL ASSESSED VALUATION	27,160,695	102,306,366	201,881,987	159,494,297	127,500,866	80,233,910
1986 TAX LEVY (Payable in 1987)	1,332,505	2,293,304	4,424,627	5,272,483	2,930,960	3,559,727
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,116,562	2,155,767	3,780,327	4,241,158	2,370,886	2,848,892
SPECIAL ASSESSMENTS	18,773	592,200	1,396,050	39,151	147,190	9,886
LICENSES AND PERMITS	3,978	85	1,517	11,297	3,367	47,309
FINES AND FORFEITS	24,887	65,875	102,553	128,228	126,416	102,904
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	....	....	....
- Highways	174,714	275,063	....	384,684	4,758	....
- Welfare	622,144	455,733	....	1,179,842	1,080,876	1,437,494
- All Other	67,505	69,370	9,500	83,844	57,124	128,896
State Grants - Local Government Aid	62,340	99,137	177,717	200,374	191,070	159,590
- Homestead Credit	264,126	378,163	712,231	1,441,189	714,937	951,214
- Mobile Home Homestead Credit	1,180	3,188	....	11,692	6,315	10,206
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	347,994	3,002,647	2,223,181	1,439,998	1,780,576	1,346,649
- Welfare	612,592	459,213	....	931,535	1,049,975	1,351,780
- Other	130,665	45,818	116,610	153,345	154,349	270,097
Local Units Grants	....	....	....	....	....	127,062
TOTAL INTERGOVERNMENTAL REVENUES	2,283,260	4,788,332	3,239,239	5,826,503	5,039,980	5,782,988
CHARGES FOR SERVICES	145,590	698,553	330,259	992,029	766,348	794,306
INTEREST EARNINGS	70,638	416,779	403,554	604,195	192,929	269,114
ALL OTHER REVENUES	172,167	33,297	64,113	820,189	303,568	435,402
TOTAL REVENUES	3,835,855	8,750,888	9,317,612	12,662,750	8,950,684	10,290,801
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	1,040,000	....	....	....
- OTHER LONG-TERM DEBT	34,247	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	156,399	289,500	69,213	74,000	19,026
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	3,870,102	8,907,287	10,647,112	12,731,963	9,024,684	10,309,827

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	532,008	842,128	1,402,341	2,171,087	1,122,592	1,476,413
PUBLIC SAFETY - Sheriff	263,625	434,923	658,379	575,887	594,568	737,125
- Corrections	27,261	39,457	128,493	371,545	.....	284,963
- Other	9,302	49,401	11,519	22,650	60,597	30,057
TOTAL PUBLIC SAFETY	300,188	523,781	798,391	970,082	655,165	1,052,145
HIGHWAYS						
Administration	102,559	341,277	139,178	225,719	169,171	153,555
Operation and Maintenance	504,542	1,388,828	1,485,581	1,187,526	1,355,585	1,084,605
TOTAL HIGHWAYS	607,101	1,730,105	1,624,759	1,413,245	1,524,756	1,238,160
SANITATION	13,528	.....	58,636	.....	9,377	87,853
HEALTH	29,168	5,900	.....	423,330	373,752	507,462
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	24,735	62,142	.....	180,101	117,829	107,258
General Assistance	333,681	58,127	.....	237,150	222,566	346,859
Aid to Families with Dependent Children	822,791	381,234	.....	1,178,581	1,263,794	1,902,763
Medical Assistance (County Share)	173,245	285,458	.....	370,009	298,944	444,988
Social Services	365,874	871,482	.....	2,207,738	1,532,933	1,685,037
Other Welfare Costs	92,963	86,353	1,074,521	230,379	224,902	360,685
TOTAL HUMAN SERVICES	1,813,289	1,744,796	1,074,521	4,403,958	3,660,968	4,847,590
LIBRARIES	3,125	41,632	278,422	62,994	62,227	29,213
RECREATION AND PARKS	29,171	73,840	29,952	182,549	70,279	2,000
CONSERVATION OF NATURAL RESOURCES	127,446	506,652	988,930	252,932	124,504	80,190
ECONOMIC DEVELOPMENT	526	21,865	.....	.....	58,000	5,500
MISCELLANEOUS EXPENDITURES	43,470	71,807	371,965	11,744	144,710	18,353
INTEREST AND FISCAL CHARGES	8,287	304,349	135,455	218,244	64,189	.....
TOTAL CURRENT EXPENDITURES	3,507,307	5,866,855	6,763,372	10,110,165	7,870,519	9,344,879
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	12,500
HIGHWAYS	228,957	2,683,205	1,904,042	1,556,249	1,394,381	1,023,921
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	.....	2,194	24,809
TOTAL CAPITAL OUTLAY	228,957	2,683,205	1,904,042	1,556,249	1,396,575	1,061,230
TOTAL EXPENDITURES	3,736,264	8,550,060	8,667,414	11,666,414	9,267,094	10,406,109
OTHER USES						
DEBT REDEMPTION - BONDS PAID	5,500	351,000	200,000	135,000	99,000	.....
- OTHER LONG-TERM DEBT	8,567	.....	.....	1,666	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	156,399	289,500	69,213	74,000	19,026
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	3,750,331	9,057,459	9,156,914	11,872,293	9,440,094	10,425,135

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1987 Estimate)	30,171	38,890	10,704	28,494	21,334	8,952
TOTAL ASSESSED VALUATION	136,550,647	210,020,897	93,266,031	141,358,432	126,855,942	75,675,856
1986 TAX LEVY (Payable in 1987)	5,653,446	8,145,080	2,252,656	4,170,847	3,746,739	2,171,699
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,432,367	6,684,759	1,957,277	3,426,309	3,185,834	1,923,187
SPECIAL ASSESSMENTS	....	70,940	79,459	279,546	60,237	798,939
LICENSES AND PERMITS	86,462	7,565	5,007	69,437	107,073	188
FINES AND FORFEITS	198,515	162,587	35,408	180,036	165,627	17,475
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	5,427	....	....
- Highways	1,405	139,233	92,900	....	90,829	807,054
- Welfare	2,486,706	2,491,675	....	1,137,450	1,246,271	334,062
- All Other	139,237	89,569	36,261	17,967	57,923	35,548
State Grants - Local Government Aid	255,985	302,277	111,733	171,404	198,458	95,028
- Homestead Credit	1,533,774	1,920,979	406,099	995,365	735,732	343,115
- Mobile Home Homestead Credit	9,482	....	938	12,575	2,906	1,663
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	1,950,400	2,119,793	1,939,441	1,187,803	2,149,032	1,743,336
- Welfare	1,673,363	2,464,607	....	756,433	1,064,780	261,597
- Other	167,679	239,765	54,249	91,902	348,643	86,960
Local Units Grants	....	....	....	1,714	324,261	....
TOTAL INTERGOVERNMENTAL REVENUES	8,218,031	9,817,646	2,641,621	4,378,040	6,218,835	3,708,363
CHARGES FOR SERVICES	967,917	843,982	266,696	685,077	606,951	201,581
INTEREST EARNINGS	572,708	793,128	106,886	170,091	272,054	220,010
ALL OTHER REVENUES	666,758	228,540	172,990	486,831	258,124	292,301
TOTAL REVENUES	15,142,758	18,609,147	5,265,344	9,675,367	10,874,735	7,162,044
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	595,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	6,183
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	562,535	270,675	19,275	27,000	111,821	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	15,705,293	18,879,822	5,284,619	9,702,367	10,986,556	7,763,227

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,017,204	2,018,151	815,472	1,587,674	1,390,828	776,650
PUBLIC SAFETY - Sheriff	542,577	871,104	271,919	538,990	333,029	190,394
- Corrections	280,831	517,408	15,080	106,398	428,392	79,750
- Other	36,195	27,894	32,479	48,501	59,499	19,114
TOTAL PUBLIC SAFETY	859,603	1,416,406	319,478	693,889	820,920	289,258
HIGHWAYS						
Administration	377,786	309,400	90,098	104,367	93,635	133,117
Operation and Maintenance	1,539,937	1,988,400	814,452	932,393	1,173,699	1,123,418
TOTAL HIGHWAYS	1,917,723	2,297,800	904,550	1,036,760	1,267,334	1,256,535
SANITATION	116,472	93,187	61,504	....	7,486	7,585
HEALTH	756,685	653,196	66,485	274,728	571,212	56,752
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	138,857	149,588	....	66,108	121,416	37,655
General Assistance	333,205	513,801	....	202,014	254,136	89,852
Aid to Families with Dependent Children	1,973,192	2,485,710	....	1,408,449	1,145,397	342,328
Medical Assistance (County Share)	429,372	700,728	....	277,204	304,375	213,582
Social Services	2,164,995	3,648,228	....	1,315,269	1,841,522	569,434
Other Welfare Costs	1,363,874	520,161	610,624	298,737	180,238	70,365
TOTAL HUMAN SERVICES	6,403,495	8,018,216	610,624	3,567,781	3,847,084	1,323,216
LIBRARIES	83,003	128,389	27,689	70,953	287,228	59,000
RECREATION AND PARKS	33,782	17,162	37,568	45,500	103,635	13,482
CONSERVATION OF NATURAL RESOURCES	145,057	296,940	309,548	335,101	253,692	331,627
ECONOMIC DEVELOPMENT	107,568	43,291	6,606	68,750	24,000	15,094
MISCELLANEOUS EXPENDITURES	142,692	184,613	35,571	562,201	166,943	113,524
INTEREST AND FISCAL CHARGES	1,084	14,940	32,755	171,268	....	301,635
TOTAL CURRENT EXPENDITURES	12,584,368	15,182,291	3,227,850	8,414,605	8,740,362	4,544,358
CAPITAL OUTLAY						
GENERAL GOVERNMENT	87,775	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	1,816,473	2,266,427	1,687,238	1,151,529	1,806,439	2,043,134
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	1,904,248	2,266,427	1,687,238	1,151,529	1,806,439	2,043,134
TOTAL EXPENDITURES	14,488,616	17,448,718	4,915,088	9,566,134	10,546,801	6,587,492
OTHER USES						
DEBT REDEMPTION - BONDS PAID	....	25,000	60,000	345,000	....	360,000
- OTHER LONG-TERM DEBT	3,919	9,414	19,042	....	....	708
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	562,535	270,675	19,275	27,000	111,821	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	15,055,070	17,753,807	5,013,405	9,938,134	10,658,622	6,948,200

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1987 Estimate)	100,459	55,127	13,556	21,074	11,051	33,696
TOTAL ASSESSED VALUATION	629,810,074	274,283,350	63,979,319	101,100,917	56,401,248	227,636,815
1986 TAX LEVY (Payable in 1987)	20,911,032	9,283,687	2,450,263	4,621,521	2,393,313	6,680,289
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	17,768,550	7,651,523	2,019,984	3,967,826	1,985,386	5,757,590
SPECIAL ASSESSMENTS	48,691	44,677	230,330	....	....	305,284
LICENSES AND PERMITS	342,239	84,769	2,243	26,345	775	2,834
FINES AND FORFEITS	447,961	310,746	56,998	101,067	60,722	157,950
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	3,193	....	....	....
- Highways	814,921	61	7,616	....	91,599	....
- Welfare	6,825,027	4,045,756	1,047,433	2,018,007	715,804	3,369,319
- All Other	538,886	181,497	9,826	190,690	9,720	59,928
State Grants - Local Government Aid	624,620	349,542	110,101	172,335	109,635	227,695
- Homestead Credit	4,496,823	2,165,854	558,333	1,019,627	515,255	1,089,463
- Mobile Home Homestead Credit	....	16,498	8,746	....	1,384	9,935
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,100,065	3,601,651	1,485,887	3,336,603	1,188,906	3,702,338
- Welfare	3,730,480	2,300,579	991,617	1,861,045	465,725	3,063,162
- Other	1,219,503	212,141	44,915	207,277	34,285	136,612
Local Units Grants	186,945	....	....	....	4,364	....
TOTAL INTERGOVERNMENTAL REVENUES	20,537,270	12,873,579	4,267,667	8,805,584	3,136,677	11,723,619
CHARGES FOR SERVICES	3,943,382	1,434,990	326,308	782,549	332,354	763,878
INTEREST EARNINGS	1,995,062	1,329,331	203,788	444,065	270,176	677,817
ALL OTHER REVENUES	1,108,362	1,760,970	346,455	229,121	187,139	592,431
TOTAL REVENUES	46,191,517	25,490,585	7,453,773	14,356,557	5,973,229	19,981,403
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	220,000	....	....	....	....
- OTHER LONG-TERM DEBT	298,166	54,130	150,000	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	345,491	537,627	17,976	151,005	300,000	1,300,391
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	46,835,174	26,302,342	7,621,749	14,507,562	6,273,229	21,281,794

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	8,119,053	3,012,316	897,735	1,350,808	769,765	2,065,368
PUBLIC SAFETY - Sheriff	2,082,200	1,059,139	186,679	852,570	241,800	769,471
- Corrections	2,006,214	864,953	129,788	433,648	122,343	609,000
- Other	161,083	63,002	6,113	188,829	76,210	152,596
TOTAL PUBLIC SAFETY	4,249,497	1,987,094	322,580	1,475,047	440,353	1,531,067
HIGHWAYS						
Administration	488,619	290,260	111,102	157,063	117,640	224,564
Operation and Maintenance	2,436,481	2,577,458	579,188	1,916,814	828,425	1,888,275
TOTAL HIGHWAYS	2,925,100	2,867,718	690,290	2,073,877	946,065	2,112,839
SANITATION	.....	220,000	17,976	.....	82,698	39
HEALTH	2,893,420	925,718	904	503,687	75,604	35,019
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	388,995	268,670	106,882	117,093	22,211	317,393
General Assistance	1,921,777	751,714	143,754	387,159	66,681	520,817
Aid to Families with Dependent Children	5,379,647	3,210,106	1,342,887	2,162,308	731,469	3,917,928
Medical Assistance (County Share)	1,074,162	916,181	274,050	550,742	221,263	832,506
Social Services	8,351,772	3,977,747	862,811	1,850,274	713,205	2,710,142
Other Welfare Costs	2,930,263	1,574,368	223,146	479,510	111,316	567,786
TOTAL HUMAN SERVICES	20,046,616	10,698,786	2,953,530	5,547,086	1,866,145	8,866,572
LIBRARIES	372,358	116,342	20,095	34,292	.....	147,125
RECREATION AND PARKS	739,657	87,762	6,050	7,560	72,069	57,480
CONSERVATION OF NATURAL RESOURCES	369,792	353,360	218,128	114,012	103,725	609,890
ECONOMIC DEVELOPMENT	46,739	181,317	17,327	90,642	12,200	108,767
MISCELLANEOUS EXPENDITURES	123,521	219,309	61,019	.....	163,619	279,348
INTEREST AND FISCAL CHARGES	603,488	841,348	209,560	81,861	149,001	118,313
TOTAL CURRENT EXPENDITURES	40,489,241	21,511,070	5,415,194	11,278,872	4,681,244	15,931,827
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	150,000	46,267	.....	.....
PUBLIC SAFETY	27,692	1,484,677	.....	.....	.....	.....
HIGHWAYS	5,048,657	4,733,804	1,146,624	2,961,090	1,133,364	3,328,907
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	.....	428,593	.....
TOTAL CAPITAL OUTLAY	5,076,349	6,218,481	1,296,624	3,007,357	1,561,957	3,328,907
TOTAL EXPENDITURES	45,565,590	27,729,551	6,711,818	14,286,229	6,243,201	19,260,734
OTHER USES						
DEBT REDEMPTION - BONDS PAID	150,000	1,275,000	200,000	155,000	195,000	235,000
- OTHER LONG-TERM DEBT	155,845	6,781	61,325	.....	.....	24,916
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	345,491	537,627	17,976	151,005	300,000	1,300,391
- ENTERPRISE FUNDS	30,803	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	46,247,729	29,548,959	6,991,119	14,592,234	6,738,201	20,821,041

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1987 Estimate)	11,643	469,851	4,961	18,146	18,945	47,912
TOTAL ASSESSED VALUATION	74,302,569	3,414,889,530	29,735,315	157,013,937	178,961,635	210,438,051
1986 TAX LEVY (Payable in 1987)	1,840,931	100,306,888	1,293,892	3,820,935	3,320,848	6,661,962
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,563,022	101,133,703	1,168,339	3,194,871	2,883,026	5,408,834
SPECIAL ASSESSMENTS	229,192	474,804	275,753	568,877	370,853	116,402
LICENSES AND PERMITS	9,563	222,315	1,280	2,483	1,475	103,584
FINES AND FORFEITS	105,326	3,249,195	19,034	72,383	74,681	313,327
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	73,879	....	....	....	....
- Highways	....	....	231,032	142,007	4,335	....
- Welfare	520,459	49,044,305	257,288	1,300,548	1,064,746	1,960,878
- All Other	62,721	1,419,502	61,284	3,571	45,950	138,075
State Grants - Local Government Aid	105,658	103,562	54,552	159,528	167,839	261,645
- Homestead Credit	406,067	20,244,179	245,585	623,603	613,494	1,747,190
- Mobile Home Homestead Credit	1,716	....	1,673	2,257	3,015	10,114
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	1,152,421	4,184,997	1,033,469	1,854,256	2,448,767	1,513,423
- Welfare	448,030	36,107,422	159,555	629,468	640,601	1,559,428
- Other	88,866	5,459,177	69,312	40,954	95,435	213,650
Local Units Grants	....	2,660,250	....	292,831	16,875	8,750
TOTAL INTERGOVERNMENTAL REVENUES	2,785,938	119,297,273	2,113,750	5,049,023	5,101,057	7,413,153
CHARGES FOR SERVICES	481,291	19,005,029	350,892	633,918	1,152,790	867,230
INTEREST EARNINGS	178,601	6,700,501	247,421	431,661	728,860	627,724
ALL OTHER REVENUES	147,981	11,107,385	94,838	357,643	131,161	916,562
TOTAL REVENUES	5,500,914	261,190,205	4,271,307	10,310,859	10,443,903	15,766,816
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	216,000	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	226,246	999,782	....	150,000	334,386	351,472
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,727,160	262,189,987	4,487,307	10,460,859	10,778,289	16,118,288

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	947,649	33,471,064	402,912	1,378,153	1,000,506	2,571,198
PUBLIC SAFETY - Sheriff	274,414	10,666,240	252,796	487,496	304,781	841,466
- Corrections	53,990	18,108,963	36,209	50,189	38,395	495,915
- Other	6,305	822,116	55,509	3,497	33,607	179,828
TOTAL PUBLIC SAFETY	334,709	29,597,319	344,514	541,182	376,783	1,517,209
HIGHWAYS						
Administration	147,514	2,025,669	188,726	129,061	148,457	112,230
Operation and Maintenance	622,798	6,755,739	585,487	1,503,239	1,622,983	1,227,834
TOTAL HIGHWAYS	770,312	8,781,408	774,213	1,632,300	1,771,440	1,340,064
SANITATION	182,843	1,445,102	92,439	16,884	89,742	7,832
HEALTH	280,828	10,361,038	....	....	349,665	811,592
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	79,918	4,392,194	13,783	76,459	108,320	340,468
General Assistance	92,081	12,781,488	21,795	167,378	211,467	506,376
Aid to Families with Dependent Children	648,575	57,291,891	194,093	768,895	706,387	2,340,574
Medical Assistance (County Share)	172,486	9,993,216	131,838	308,955	345,092	712,074
Social Services	619,256	49,576,595	192,562	1,104,766	1,370,019	3,280,944
Other Welfare Costs	86,480	12,221,582	81,815	961,277	516,241	426,979
TOTAL HUMAN SERVICES	1,698,796	146,256,966	635,886	3,387,730	3,257,526	7,607,415
LIBRARIES	32,700	3,218,240	19,095	41,000	....	135,726
RECREATION AND PARKS	26,744	5,508,047	3,000	63,124	79,225	121,572
CONSERVATION OF NATURAL RESOURCES	163,349	308,584	157,210	903,766	795,284	300,532
ECONOMIC DEVELOPMENT	22,127	1,641,986	605	1,000	....	....
MISCELLANEOUS EXPENDITURES	55,624	....	50,880	....	293,681	....
INTEREST AND FISCAL CHARGES	116,193	1,297,702	81,464	70,938	48,715	7,272
TOTAL CURRENT EXPENDITURES	4,631,874	241,887,456	2,562,218	8,036,077	8,062,567	14,420,412
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	1,574,794	....	....	166,454	447,986
PUBLIC SAFETY	....	557,101	....	....	20,327	....
HIGHWAYS	800,187	5,420,637	706,062	2,019,816	1,675,292	1,178,449
RECREATION AND PARKS	....	1,038,784	....	....	1,099	....
ALL OTHER CAPITAL OUTLAY	2,919	231,540	....	....	697	....
TOTAL CAPITAL OUTLAY	803,106	8,822,856	706,062	2,019,816	1,863,869	1,626,435
TOTAL EXPENDITURES	5,434,980	250,710,312	3,268,280	10,055,893	9,926,436	16,046,847
OTHER USES						
DEBT REDEMPTION - BONDS PAID	35,000	5,705,000	455,000	120,000	....	25,000
- OTHER LONG-TERM DEBT	....	481,327	....	....	850	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	226,246	999,782	....	150,000	334,386	351,472
- ENTERPRISE FUNDS	....	527,453	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	5,696,226	258,423,874	3,723,280	10,325,893	10,261,672	16,423,319

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1987 Estimate)	10,308	14,009	53,609	36,599	15,356	200,646
TOTAL ASSESSED VALUATION	68,400,444	73,159,266	348,530,048	295,252,196	101,775,956	768,594,390
1986 TAX LEVY (Payable in 1987)	2,188,223	1,647,817	12,818,859	7,391,048	3,129,481	53,487,409
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,898,337	1,541,242	11,301,659	6,969,833	2,506,293	48,651,023
SPECIAL ASSESSMENTS	13,954	317,256	191,914	26,548	760,874	....
LICENSES AND PERMITS	1,312	773	292,713	39,342	3,178	129,294
FINES AND FORFEITS	51,188	45,181	226,053	288,121	48,254	672,214
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	10,120	....	....	....
- Highways	....	....	171,053	....	181,133	2,410,324
- Welfare	418,301	839,265	1,942,466	1,735,141	476,315	23,371,471
- All Other	4,126	110,223	32,188	70,583	28,168	281,052
State Grants - Local Government Aid	104,504	133,628	169,199	113,042	150,002	6,074
- Homestead Credit	415,562	362,591	2,833,503	1,121,627	721,712	12,213,880
- Mobile Home Homestead Credit	1,085	8,561	30,731	6,403	3,794	68,587
- Attached Machinery Aid	....	....	76,204	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	945,110	1,685,851	1,204,600	1,071,425	1,506,570	9,813,673
- Welfare	394,125	410,800	1,702,804	964,037	490,532	25,197,699
- Other	33,564	73,849	228,378	206,332	93,617	2,346,169
Local Units Grants	....	....	....	....	....	169,836
TOTAL INTERGOVERNMENTAL REVENUES	2,316,377	3,624,768	8,401,246	5,288,590	3,651,843	75,878,765
CHARGES FOR SERVICES	292,452	498,023	1,316,230	1,435,826	560,641	5,143,740
INTEREST EARNINGS	291,198	240,368	706,277	509,861	229,885	2,109,244
ALL OTHER REVENUES	216,957	322,852	674,454	529,726	315,559	6,212,503
TOTAL REVENUES	5,081,775	6,590,463	23,110,546	15,087,847	8,076,527	138,796,783
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	815,665
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	54,944	1,925,840	856,775	489,683	751,828
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,081,775	6,645,407	25,036,386	15,944,622	8,566,210	140,364,276

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	656,513	691,156	6,045,253	2,182,384	976,073	13,957,262
PUBLIC SAFETY - Sheriff	190,475	366,538	1,623,493	1,063,097	409,946	3,923,547
- Corrections	53,264	42,844	2,024,733	753,864	48,413	4,267,206
- Other	12,394	8,387	575,480	87,750	27,783	1,515,538
TOTAL PUBLIC SAFETY	256,133	417,769	4,223,706	1,904,711	486,142	9,706,291
HIGHWAYS						
Administration	81,972	115,779	439,526	247,986	142,988	4,058,627
Operation and Maintenance	604,577	1,346,778	1,381,994	838,531	1,128,049	13,309,615
TOTAL HIGHWAYS	686,549	1,462,557	1,821,520	1,086,517	1,271,037	17,368,242
SANITATION	170,352	30,351	....	67,419	....	1,012,402
HEALTH	31,048	16,860	717,431	391,170	419,161	2,753,837
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	24,838	72,287	197,618	89,199	70,298	2,336,442
General Assistance	71,114	84,870	207,872	199,195	122,988	6,949,723
Aid to Families with Dependent Children	448,206	445,373	1,796,028	1,992,488	503,555	29,455,232
Medical Assistance (County Share)	109,904	291,948	483,432	397,484	268,050	4,958,380
Social Services	698,377	511,129	3,503,593	2,447,782	927,273	27,509,379
Other Welfare Costs	70,478	419,632	297,929	335,652	62,269	6,732,795
TOTAL HUMAN SERVICES	1,422,917	1,825,239	6,486,472	5,461,800	1,954,433	77,941,951
LIBRARIES	50,206	36,682	446,424	193,948	127,133	180,000
RECREATION AND PARKS	119,414	17,500	207,500	77,957	24,210	129,601
CONSERVATION OF NATURAL RESOURCES	92,978	421,000	364,482	251,410	722,640	3,910,611
ECONOMIC DEVELOPMENT	....	22,403	451,417	4,500	9,724	282,184
MISCELLANEOUS EXPENDITURES	325,632	68,548	....	313,881	84,952	24,617
INTEREST AND FISCAL CHARGES	15,908	3,180	83,051	96,539	91,594	....
TOTAL CURRENT EXPENDITURES	3,827,650	5,013,245	20,847,256	12,032,236	6,167,099	127,266,998
CAPITAL OUTLAY						
GENERAL GOVERNMENT	14,558	....	....	....	....	....
PUBLIC SAFETY	....	....	....	4,336,735	....	....
HIGHWAYS	702,129	1,301,376	3,929,632	1,127,214	1,649,182	8,527,070
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	27,646
TOTAL CAPITAL OUTLAY	716,687	1,301,376	3,929,632	5,463,949	1,649,182	8,554,716
TOTAL EXPENDITURES	4,544,337	6,314,621	24,776,888	17,496,185	7,816,281	135,821,714
OTHER USES						
DEBT REDEMPTION - BONDS PAID	10,000	....	185,000	....	280,000	....
- OTHER LONG-TERM DEBT	10,000	58,362	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	54,944	1,925,840	856,775	489,683	751,828
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	4,564,337	6,427,927	26,887,728	18,352,960	8,585,964	136,573,542

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1987 Estimate)	117,087	30,874	10,947	12,228	25,276	4,955
TOTAL ASSESSED VALUATION	560,838,781	164,125,262	73,616,648	82,901,380	95,686,750	59,603,204
1986 TAX LEVY (Payable in 1987)	17,250,997	4,251,526	2,253,893	2,703,241	4,394,812	1,596,497
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	14,399,064	3,549,362	1,884,140	2,291,767	3,303,045	1,414,528
SPECIAL ASSESSMENTS	175,177	187,406	54,218	773,612	18,485	95,785
LICENSES AND PERMITS	110,143	27,525	1,070	3,746	35,274	530
FINES AND FORFEITS	552,890	272,737	42,090	91,085	86,371	36,051
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	2,625	....	....	2,043
- Highways	416,076	....	70,768	185,988	133,232	164,564
- Welfare	5,820,593	1,276,351	590,693	594,552	2,361,221	208,266
- All Other	1,076,522	60,685	32,867	8,297	180,998	6,522
State Grants - Local Government Aid	601,396	161,647	91,702	111,556	189,850	59,483
- Homestead Credit	4,012,122	1,058,718	415,394	502,270	1,238,797	204,746
- Mobile Home Homestead Credit	31,569	....	1,474	2,111	10,681	722
- Attached Machinery Aid	46,227	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,601,576	1,533,745	887,548	1,493,709	1,789,585	1,076,080
- Welfare	3,483,234	986,430	637,086	459,424	1,667,083	159,096
- Other	744,664	169,762	40,741	74,142	572,487	5,035
Local Units Grants	610,192	....	....	....	36,008	....
TOTAL INTERGOVERNMENTAL REVENUES	19,444,171	5,247,338	2,770,898	3,432,049	8,179,942	1,886,557
CHARGES FOR SERVICES	1,744,537	1,179,470	443,790	340,162	1,016,220	142,251
INTEREST EARNINGS	1,334,325	510,626	127,724	372,199	343,002	57,763
ALL OTHER REVENUES	1,800,003	383,171	554,382	438,103	411,846	75,573
TOTAL REVENUES	39,560,310	11,357,635	5,878,312	7,742,723	13,394,185	3,709,038
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	....	....	1,095,000	884,954	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	27,871	941,963	....	508,127	163,853	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	39,588,181	12,299,598	5,878,312	9,345,850	14,442,992	3,709,038

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,987,693	1,903,615	1,074,207	823,136	1,239,480	554,288
PUBLIC SAFETY - Sheriff	2,070,413	713,246	267,599	423,140	....	174,687
- Corrections	2,007,349	439,209	42,720	8,467	1,006,582	8,405
- Other	244,860	18,057	14,020	795	85,811	7,854
TOTAL PUBLIC SAFETY	4,322,622	1,170,512	324,339	432,402	1,092,393	190,946
HIGHWAYS						
Administration	348,848	179,833	113,483	61,995	118,303	119,029
Operation and Maintenance	2,663,854	1,313,165	902,569	1,014,316	2,088,456	941,516
TOTAL HIGHWAYS	3,012,702	1,492,998	1,016,052	1,076,311	2,206,759	1,060,545
SANITATION	86,597	365,251	....	7,223	62,871	....
HEALTH	1,303,827	433,964	100,794	35,670	595,389	25,006
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	309,320	202,460	51,699	53,664	192,276	22,880
General Assistance	772,630	285,675	141,880	75,993	355,611	33,389
Aid to Families with Dependent Children	6,299,121	1,193,864	723,445	734,224	1,746,809	199,362
Medical Assistance (County Share)	1,453,454	278,992	167,087	378,871	500,623	129,035
Social Services	5,520,255	1,687,806	811,710	922,249	1,716,369	310,668
Other Welfare Costs	1,961,245	495,404	95,163	157,476	1,138,589	43,918
TOTAL HUMAN SERVICES	16,316,025	4,144,201	1,990,984	2,322,477	5,650,277	739,252
LIBRARIES	442,072	70,031	21,061	34,560	119,192	9,616
RECREATION AND PARKS	427,950	116,906	24,000	83,206	4,510	14,245
CONSERVATION OF NATURAL RESOURCES	503,871	256,255	202,918	346,384	177,992	222,274
ECONOMIC DEVELOPMENT	919,495	500	17,422	29,274	1,321	7,148
MISCELLANEOUS EXPENDITURES	27,937	185,282	93,880	111,611	107,596	31,604
INTEREST AND FISCAL CHARGES	1,084,902	131,888	114,603	217,450	201,569	....
TOTAL CURRENT EXPENDITURES	33,435,693	10,271,403	4,980,260	5,519,704	11,459,349	2,854,924
CAPITAL OUTLAY						
GENERAL GOVERNMENT	99,316	....	....	....	....	....
PUBLIC SAFETY	1,873,989	....	....	....	12,456	....
HIGHWAYS	3,001,271	871,194	807,657	1,239,591	1,237,694	907,414
RECREATION AND PARKS	21,630	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	432,333	....	....	770,849	....	....
TOTAL CAPITAL OUTLAY	5,428,539	871,194	807,657	2,010,440	1,250,150	907,414
TOTAL EXPENDITURES	38,864,232	11,142,597	5,787,917	7,530,144	12,709,499	3,762,338
OTHER USES						
DEBT REDEMPTION - BONDS PAID	480,000	289,851	111,788	297,473	60,000	....
- OTHER LONG-TERM DEBT	....	31,727	23,500	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	27,871	941,963	....	508,127	163,853	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	39,372,103	12,406,138	5,923,205	8,335,744	12,933,352	3,762,338

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1987

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1987 Estimate)	19,299	13,698	18,817	130,688	11,473	8,068
TOTAL ASSESSED VALUATION	103,821,681	45,764,272	117,761,070	851,852,556	84,769,246	76,569,311
1986 TAX LEVY (Payable in 1987)	3,243,084	2,675,825	3,928,536	22,408,373	2,730,300	2,348,704
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,595,082	2,071,794	3,183,997	23,630,912	2,240,366	2,070,157
SPECIAL ASSESSMENTS	....	149,135	78,677	....	37,657	256,721
LICENSES AND PERMITS	5,513	20,169	8,457	817,092	1,231	835
FINES AND FORFEITS	90,502	69,357	53,577	763,274	62,731	30,838
INTERGOVERNMENTAL REVENUES						
Federal Grants - Revenue Sharing	....	....	....	....	4,685	3,012
- Highways	57,841	269,581	83,293	53,820	648,619	5,426
- Welfare	937,948	1,346,726	889,764	5,139,893	....	435,385
- All Other	29,280	111,975	31,020	5,121,337	93,395	33,484
State Grants - Local Government Aid	159,906	110,794	141,625	347,778	122,695	71,782
- Homestead Credit	821,449	704,707	886,339	5,392,410	520,516	322,332
- Mobile Home Homestead Credit	....	7,385	....	41,651	1,589	3,650
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Taconite Relief and Aids	....	....	....	....	....	....
- Highways	2,371,850	1,195,375	1,467,608	1,520,455	1,332,410	1,754,424
- Welfare	695,335	1,326,412	708,550	2,211,449	....	342,787
- Other	116,251	82,115	156,108	2,159,627	79,230	87,192
Local Units Grants	15,198	....	....	3,576,199	....	....
TOTAL INTERGOVERNMENTAL REVENUES	5,205,058	5,155,070	4,364,307	25,665,132	2,803,139	3,059,474
CHARGES FOR SERVICES	521,104	486,379	314,490	5,133,846	546,894	552,838
INTEREST EARNINGS	217,069	192,226	140,614	2,213,884	213,528	132,474
ALL OTHER REVENUES	258,439	777,146	343,477	1,400,138	100,514	336,519
TOTAL REVENUES	8,892,767	8,921,276	8,487,596	59,624,278	6,006,060	6,439,856
OTHER SOURCES						
BORROWING - BONDS ISSUED	....	1,294,445	....	6,662,372	....	....
- OTHER LONG-TERM DEBT	....	....	....	106,491	....	29,352
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	11,119	63,278	662,082	....	373,550	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	8,903,886	10,278,999	9,149,678	66,393,141	6,379,610	6,469,208

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,126,688	796,979	1,692,033	11,709,942	1,007,400	912,180
PUBLIC SAFETY - Sheriff	551,838	268,498	716,393	4,785,719	512,168	205,686
- Corrections	104,082	45,367	130,297	2,308,730	.....	11,629
- Other	65,531	22,260	19,858	.....	21,807	6,578
TOTAL PUBLIC SAFETY	721,451	336,125	866,548	7,094,449	533,975	223,893
HIGHWAYS						
Administration	112,749	197,674	171,164	527,921	299,166	137,977
Operation and Maintenance	1,244,933	534,832	902,974	2,885,542	877,899	1,152,890
TOTAL HIGHWAYS	1,357,682	732,506	1,074,138	3,413,463	1,177,065	1,290,867
SANITATION	121,680	135,203	48,221	298,263	76,358	11,749
HEALTH	120,114	453,004	175,246	2,326,435	.....	208,385
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	83,259	124,236	35,889	412,845	.....	33,267
General Assistance	110,136	291,022	212,738	656,760	.....	38,245
Aid to Families with Dependent Children	842,828	1,638,986	994,382	6,248,216	.....	556,831
Medical Assistance (County Share)	331,898	423,206	309,906	1,211,021	.....	170,191
Social Services	1,331,104	1,509,601	1,249,251	7,678,224	.....	800,196
Other Welfare Costs	229,039	274,291	228,825	1,137,225	658,251	140,773
TOTAL HUMAN SERVICES	2,928,264	4,261,342	3,030,991	17,344,291	658,251	1,739,503
LIBRARIES	39,000	18,438	110,215	1,800,405	225,435	.....
RECREATION AND PARKS	33,479	21,384	58,347	514,865	41,140	25,007
CONSERVATION OF NATURAL RESOURCES	139,152	79,591	221,622	6,026,490	172,452	275,468
ECONOMIC DEVELOPMENT	6,124	.....	16,138	791,191	165,188	.....
MISCELLANEOUS EXPENDITURES	77,403	396,832	10,506	404,507	145,650	96,718
INTEREST AND FISCAL CHARGES	.....	27,926	22,925	1,177,096	34,614	73,265
TOTAL CURRENT EXPENDITURES	6,671,037	7,259,330	7,326,930	52,901,397	4,237,528	4,857,035
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	10,042	.....	.....
PUBLIC SAFETY	.....	553,198	.....	.....	.....	103,255
HIGHWAYS	1,830,114	1,849,851	1,384,806	2,895,992	1,413,913	1,525,815
RECREATION AND PARKS	.....	.....	.....	981,106	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	2,351,616	.....	.....
TOTAL CAPITAL OUTLAY	1,830,114	2,403,049	1,384,806	6,238,756	1,413,913	1,629,070
TOTAL EXPENDITURES	8,501,151	9,662,379	8,711,736	59,140,153	5,651,441	6,486,105
OTHER USES						
DEBT REDEMPTION - BONDS PAID	.....	135,000	60,000	5,620,000	170,000	213,000
- OTHER LONG-TERM DEBT	.....	2,147	.....	127,465	.....	25,207
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	11,119	63,278	662,082	.....	373,550	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	8,512,270	9,862,804	9,433,818	64,887,618	6,194,991	6,724,312

TABLE 2
 CLASSIFICATION OF COUNTY REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1987 Estimate)	47,132	65,839	12,478	4,245,870
TOTAL ASSESSED VALUATION	204,411,626	408,745,960	97,283,030	29,446,558,864
1986 TAX LEVY (Payable in 1987)	6,381,176	8,502,003	2,798,481	862,800,305
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	5,298,741	7,546,379	2,319,444	767,742,634
SPECIAL ASSESSMENTS	....	128,780	87,776	16,581,376
LICENSES AND PERMITS	199,496	98,695	13,419	6,272,884
FINES AND FORFEITS	165,905	271,526	64,349	18,926,313
INTERGOVERNMENTAL REVENUES				
Federal Grants - Revenue Sharing	....	....	....	216,780
- Highways	10,456	89,778	661,797	16,754,846
- Welfare	2,258,856	3,027,400	782,673	305,493,469
- All Other	85,274	15,343	8,986	21,278,038
State Grants - Local Government Aid	292,267	302,571	121,022	15,548,065
- Homestead Credit	1,543,274	1,858,054	559,815	175,500,430
- Mobile Home Homestead Credit	....	42,716	1,250	1,033,135
- Attached Machinery Aid	....	....	....	2,381,787
- Taconite Homestead Credit	....	....	....	294,662
- Taconite Relief and Aids	....	....	....	273,971
- Highways	2,165,673	2,736,206	1,763,468	179,762,816
- Welfare	2,318,605	1,859,607	648,307	249,369,541
- Other	389,103	280,954	24,460	60,423,242
Local Units Grants	....	....	....	20,224,176
TOTAL INTERGOVERNMENTAL REVENUES	9,063,508	10,212,629	4,571,778	1,048,554,958
CHARGES FOR SERVICES	877,436	2,645,614	163,592	133,066,705
INTEREST EARNINGS	488,997	1,055,899	440,214	69,576,410
ALL OTHER REVENUES	857,830	1,245,652	196,576	92,718,127
TOTAL REVENUES	16,951,913	23,205,174	7,857,148	2,153,439,407
OTHER SOURCES				
BORROWING - BONDS ISSUED	....	455,400	....	56,250,560
- OTHER LONG-TERM DEBT	....	....	8,133	14,978,046
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	200,072	146,786	170,706	35,721,034
- ENTERPRISE FUNDS	....	....	....	5,216,348
TOTAL REVENUES AND OTHER SOURCES	17,151,985	23,807,360	8,035,987	2,265,605,395

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1987

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	2,196,185	2,812,302	830,629	270,867,819
PUBLIC SAFETY - Sheriff	752,582	2,697,418	226,847	91,239,839
- Corrections	776,038	278,386	177,616	95,979,769
- Other	26,314	47,820	9,211	44,217,692
TOTAL PUBLIC SAFETY	1,554,934	3,023,624	413,674	231,437,300
HIGHWAYS				
Administration	239,535	156,873	155,914	24,446,449
Operation and Maintenance	1,102,717	1,736,260	916,929	151,421,401
TOTAL HIGHWAYS	1,342,252	1,893,133	1,072,843	175,867,850
SANITATION	....	35,424	....	10,332,256
HEALTH	852,384	790,574	42,280	65,693,490
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	274,330	200,023	45,509	27,371,329
General Assistance	464,430	489,284	132,696	78,951,432
Aid to Families with Dependent Children	2,550,132	3,243,178	691,963	340,275,648
Medical Assistance (County Share)	654,213	739,075	255,346	69,792,983
Social Services	3,119,504	3,710,080	1,047,027	251,563,125
Other Welfare Costs	412,408	1,010,840	129,790	219,423,922
TOTAL HUMAN SERVICES	7,475,017	9,392,480	2,302,331	987,378,439
LIBRARIES	102,000	409,912	....	32,185,382
RECREATION AND PARKS	59,449	289,462	44,808	17,265,344
CONSERVATION OF NATURAL RESOURCES	226,179	424,695	307,781	38,191,947
ECONOMIC DEVELOPMENT	4,000	12,000	....	11,563,177
MISCELLANEOUS EXPENDITURES	68,169	327,251	68,112	18,614,146
INTEREST AND FISCAL CHARGES	20,565	92,370	436,788	17,078,752
TOTAL CURRENT EXPENDITURES	13,901,134	19,503,227	5,519,246	1,876,475,902
CAPITAL OUTLAY				
GENERAL GOVERNMENT	26,890	....	....	12,808,873
PUBLIC SAFETY	....	....	....	24,779,281
HIGHWAYS	1,945,719	3,666,417	2,195,352	205,296,014
RECREATION AND PARKS	....	....	....	4,231,811
ALL OTHER CAPITAL OUTLAY	....	....	....	23,015,290
TOTAL CAPITAL OUTLAY	1,972,609	3,666,417	2,195,352	270,131,269
TOTAL EXPENDITURES	15,873,743	23,169,644	7,714,598	2,146,607,171
OTHER USES				
DEBT REDEMPTION - BONDS PAID	75,000	60,000	284,000	31,471,012
- OTHER LONG-TERM DEBT	....	....	881	1,957,681
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	200,072	146,786	170,706	35,721,034
- ENTERPRISE FUNDS	137,445	....	....	7,190,838
TOTAL EXPENDITURES AND OTHER USES	16,286,260	23,376,430	8,170,185	2,222,947,736

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1987

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						
AITKIN	13,311	1,605,000	....	....	....	....	1,605,000	....	268,717	384,931
ANOKA	223,819	2,775,000	605,000	5,365,000	....	....	8,745,000	6,810,000	3,105,346	1,842,598
BECKER	31,211	160,000	80,000	380,000	....	1,500,000	2,120,000	....	292,104	829,234
BELTRAMI	33,884	45,000	....	360,000	....	3,000,000	3,405,000	....	415,790	174,221
BENTON	27,884	....	....	....	....	....	....	....	362,456	48,395
BIG STONE	7,575	....	....	....	....	....	....	....	166,591	28,100
BLUE EARTH	52,596	....	1,810,000	....	....	....	1,810,000	585,000	343,496	1,422,610
BROWN	28,045	....	735,000	....	....	....	735,000	....	247,761	....
CARLTON	28,432	495,000	....	....	....	....	495,000	....	415,250	245,987
CARVER	43,082	3,015,000	345,000	....	....	520,000	3,880,000	....	663,647	....
CASS	21,184	....	....	480,000	....	....	480,000	....	608,189	2,800,000
CHIPPEWA	14,400	....	1,960,000	1,170,000	....	....	3,130,000	1,170,000	60,011	....
CHISAGO	28,957	3,800,000	2,560,000	....	230,000	150,000	6,740,000	....	510,379	174,899
CLAY	49,444	....	2,910,000	810,000	....	....	3,720,000	....	273,901	21,742
CLEARWATER	9,054	75,000	....	....	....	....	75,000	....	238,626	136,339
COOK	4,274	620,000	110,000	....	....	....	730,000	....	49,734	....
COTTONWOOD	13,464	....	....	....	....	....	....	....	121,315	186,438
CROW WING	43,582	705,000	....	....	....	300,000	1,005,000	....	569,327	....
DAKOTA	239,499	....	....	....	....	....	....	....	2,182,758	22,290,000
DODGE	15,167	....	....	560,000	....	1,130,000	1,690,000	1,130,000	98,637	....
DOUGLAS	29,945	....	....	11,920,000	1,840,000	1,850,000	15,610,000	5,265,000	256,993	1,981,106
FARIBAUT	18,140	....	1,320,000	....	....	....	1,320,000	....	122,695	....
FILLMORE	21,252	45,000	....	300,000	....	....	345,000	....	266,520	170,321
FREEBORN	34,594	....	2,750,000	....	....	....	2,750,000	....	255,720	....
GOODHUE	40,289	250,000	216,000	....	....	....	466,000	....	749,232	....
GRANT	7,004	....	294,000	40,000	....	....	334,000	....	76,432	2,974
HENNEPIN	974,684	53,825,000	....	....	....	....	53,825,000	6,375,000	37,833,890	34,907,500
HOUSTON	18,978	....	....	....	....	....	....	....	235,393	....
HUBBARD	15,563	....	....	....	....	....	....	....	343,164	....
ISANTI	26,513	3,545,000	30,000	3,175,000	1,075,000	....	7,825,000	4,680,000	272,625	....
ITASCA	43,442	2,295,000	....	....	....	....	2,295,000	....	4,149,966	785,195
JACKSON	12,944	....	110,000	....	....	....	110,000	....	258,611	....
KANABEC	12,801	440,000	360,000	390,000	30,000	....	1,220,000	....	132,171	144,138
KANDIYOHI	40,190	475,000	3,885,900	....	....	2,300,000	6,660,900	....	348,804	44,820
KITTSON	6,523	....	....	2,607,000	....	1,875,000	4,482,000	....	87,552	....
KOOCHICING	15,776	1,235,000	130,942	680,000	....	....	2,045,942	....	117,619	....
LAC QUI PARLE	9,859	45,000	495,000	....	....	....	540,000	....	135,968	35,696
LAKE	11,240	1,190,000	....	865,000	640,000	....	2,695,000	....	180,768	....
LAKE OF THE WOODS	3,881	....	145,000	165,000	....	800,000	1,110,000	....	117,730	120,454
LE SUEUR	23,489	700,000	101,000	....	....	300,000	1,101,000	....	67,796	....
LINCOLN	7,681	2,940,000	2,470,000	....	....	....	5,410,000	2,205,000	47,441	....
LYON	25,555	....	620,000	....	....	....	620,000	....	120,701	17,158
MAHNOMEN	5,548	147,500	....	....	....	....	147,500	....	37,189	104,239
MARSHALL	12,496	....	1,235,000	....	....	2,075,000	3,310,000	....	133,618	....
MARTIN	23,795	....	3,070,000	....	....	....	3,070,000	....	257,898	....
MCLEOD	30,661	3,745,000	415,000	....	....	....	4,160,000	1,980,000	374,960	1,961
MEEKER	21,041	....	721,000	....	150,000	....	871,000	....	251,487	4,481
MILLE LACS	18,770	....	....	....	....	....	....	....	209,333	....
MORRISON	30,171	....	....	....	....	....	....	....	168,030	4,494

TABLE 4
 OUTSTANDING INDEBTEDNESS OF COUNTIES
 FOR THE YEAR ENDED DECEMBER 31, 1987

NAME OF COUNTY	POPULATION	TYPE OF BOND				TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE ALL OTHER					
MOWER	38,890	....	205,000	....	....	205,000	....	200,143	....
MURRAY	10,704	275,000	105,000	....	....	380,000	....	216,063	66,803
NICOLLET	28,494	1,250,000	705,000	....	....	2,155,000	....	613,638	....
NOBLES	21,334	....	....	....	....	....	....	190,001	....
NORMAN	8,952	....	3,483,000	....	....	3,783,000	595,000	13,839	5,475
OLMSTED	100,459	300,000	325,000	58,750,000	....	59,375,000	....	988,464	1,232,227
OTTER TAIL	55,127	....	305,000	4,455,000	....	12,010,000	4,455,000	380,225	47,349
PENNINGTON	13,556	355,000	60,000	1,055,000	....	1,950,000	960,000	41,289	618,677
PINE	21,074	845,000	....	....	....	845,000	845,000	127,971	....
PIPESTONE	11,051	1,800,000	....	45,000	....	1,920,000	1,800,000	85,186	34,693
POLK	33,696	....	130,000	4,800,000	....	6,205,000	....	110,331	2,409,855
POPE	11,643	990,000	....	....	....	990,000	....	104,380	....
RAMSEY	469,851	17,383,500	2,195,000	....	....	19,578,500	5,405,000	11,272,518	2,177,096
RED LAKE	4,961	....	626,000	....	....	776,000	216,000	68,233	....
REDWOOD	18,146	....	750,000	....	....	750,000	....	165,347	....
RENVILLE	18,945	....	....	....	....	....	....	77,945	2,852
RICE	47,912	120,000	....	....	....	120,000	....	421,511	....
ROCK	10,308	....	1,670,224	....	....	1,670,224	....	116,864	20,000
ROSEAU	14,009	....	....	....	....	....	....	189,028	1,193
SCOTT	53,609	155,000	915,000	....	....	1,070,000	380,000	976,483	....
SHERBURNE	36,599	....	....	1,750,000	....	1,750,000	....	227,185	....
SIBLEY	15,356	....	745,000	....	....	985,000	510,000	202,604	....
ST. LOUIS	200,646	....	....	5,675,000	....	5,675,000	....	4,918,205	1,519,102
STEARNS	117,087	....	1,250,000	17,200,000	....	18,450,000	17,200,000	1,326,703	....
STEELE	30,874	....	529,339	650,000	180,000	2,059,339	....	144,833	49,246
STEVENS	10,947	....	....	1,530,000	....	1,530,000	....	150,931	211,500
SWIFT	12,228	....	3,546,199	82,650	300,000	3,928,849	885,000	219,927	80,449
TODD	25,276	2,250,000	....	525,000	....	2,775,000	910,000	321,867	....
TRAVERSE	4,955	....	....	....	....	....	....	107,238	....
WABASHA	19,299	....	....	....	....	....	....	263,265	....
WADENA	13,698	795,000	....	525,000	....	1,835,000	....	142,243	....
WASECA	18,817	....	180,000	....	....	180,000	....	251,639	....
WASHINGTON	130,688	9,145,000	5,905,000	....	....	15,050,000	1,730,000	1,206,308	366,400
WATONWAN	11,473	....	55,000	....	....	505,000	....	116,886	....
WILKIN	8,068	....	690,000	....	....	690,000	....	73,901	66,876
WINONA	47,132	390,000	....	....	....	390,000	....	253,681	....
WRIGHT	65,839	450,000	300,000	....	....	750,000	....	333,494	....
YELLOW MEDICINE	12,478	....	1,890,300	....	....	5,090,300	135,000	120,710	7,252
TOTAL	4,245,870	120,676,000	56,048,904	126,309,650	4,445,000	30,635,000	338,114,554	66,226,000	85,345,420	77,827,076

[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 - 1987

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]	14,400	2,832,544	2,435,132	397,412	203,555	....	600,967	....	....	....	....	145,186	....	74,236	95,000
CLEARWATER		9,054	1,575,822	1,673,885	-98,063	2,136	....	-95,927	....	....	....	....	28,095	....	....	27,127
COOK	[2]	4,274	1,991,342	2,230,136	-238,794	37,889	2,625	-203,530	....	....	....	....	105,774	....	2,625	....
DOUGLAS		29,945	16,460,429	15,543,639	916,790	364,486	....	1,281,276	....	....	....	....	880,704	3,200,000	589,333	477,863
GRANT		7,004	1,549,090	1,522,484	26,606	30,622	....	57,228	22,316	....	....	....	8,379	....	2,656	20,000
HENNEPIN		974,684	123,165,099	138,251,875	-15,086,776	14,724,448	1,443	-363,771	10,288,529	....	2,018,809	-921,184	4,497,936	....	938,110	547,500
ITASCA		43,442	11,386,485	11,697,202	-310,717	71,729	....	-238,988	....	....	....	....	983,099	805,635	....	216,110
KANABEC		12,801	3,551,032	3,271,263	279,769	124,393	....	404,162	....	....	....	....	322,640	150,000	28,442	132,940
MAHNOMEN	[1]	5,548	912,711	914,117	-1,406	....	....	-1,406	....	....	....	....	75,043	61,508	27,118	15,045
MEEKER		21,041	3,557,410	3,383,607	173,803	198,938	....	372,741	....	....	....	....	114,095	....	16,020	77,528
MURRAY		10,704	1,728,572	1,598,476	130,096	53,511	3,197	180,410	....	....	....	....	27,562	....	....	....
OLMSTED		100,459	6,904,645	7,076,749	-172,104	768,778	664,225	-67,551	....	....	241,258	....	2,342,212	244,925	614,905	514,050
PIPESTONE	[2]	11,051	3,694,464	3,613,628	80,836	245,883	....	326,719	....	....	....	....	222,870	36,143	135,652	66,450
RENVILLE		18,945	1,965,855	1,920,571	45,284	35,852	7,239	73,897	....	4,825	....	....	315,709	....	741	6,985
SWIFT	[1]	12,228	2,142,508	2,370,856	-228,348	17,309	....	-211,039	....	....	....	....	118,342	80,449	27,811	20,585
TOTAL		1,275,580	183,418,008	197,503,620	-14,085,612	16,879,529	678,729	2,115,188	10,310,845	4,825	2,260,067	-921,184	10,187,646	4,578,660	2,457,649	2,217,183

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 - 1987

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]	31,211	969,474	988,593	-19,119	10,852	19,917	-28,184	....	....	....	....	74,380	....	19,917	20,944
BELTRAMI		33,884	2,450,873	2,461,742	-10,869	8,799	22,129	-24,199	185	....	....	....	....	....	20,195	20,000
CHISAGO	[4] [5]	28,957	3,030,585	2,864,929	165,656	91,233	31,658	225,231	....	....	....	....	120,078	....	24,231	90,000
COOK	[2]	4,274	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,167	1,325,830	1,321,446	4,384	14,707	41,293	-22,202	....	....	....	-14,937	42,548	....	36,033	50,000
HUBBARD		15,563	2,107,830	2,068,778	39,052	5,878	32,996	11,934	....	....	....	113,236	80,917	....	....	....
ITASCA		43,442	2,662,059	3,043,957	-381,898	27,252	20,000	-374,646	....	18,550	....	....	26,004	....	....	....
LAKE	[1]	11,240	1,310,756	1,295,352	15,404	46,590	94,770	-32,776	....	....	....	-21,056	5,575	....	94,115	60,000
LAKE OF THE WOODS		3,881	863,836	871,056	-7,220	5,381	2,475	-4,314	....	....	....	....	22,804	....	....	....
MAHNOMEN	[3]	5,548	742,561	742,336	225	....	....	225	....	....	....	....	....	....	....	....
PENNINGTON	[1]	13,556	1,162,724	1,183,611	-20,887	44,511	36,026	-12,402	32,284	....	....	....	25,371	....	33,084	75,000
PIPESTONE	[2]	11,051	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		469,851	4,416,795	4,586,488	-169,693	86	96,079	-265,686	86	....	....	-300,000	11,868	....	95,700	....
RED LAKE		4,961	1,030,651	1,010,154	20,497	503	4,500	16,500	....	....	....	....	23,730	....	4,500	....
ST. LOUIS		200,646	12,295,034	13,757,872	-1,462,838	1,295,908	426,998	-593,928	1,197,510	....	....	....	289,550	....	397,368	325,000
STEELE		30,874	2,039,368	1,991,406	47,962	45,925	55,428	38,459	....	....	....	....	44,078	....	55,428	65,000
TODD-WADENA		13,698	1,821,840	1,880,054	-58,214	46,500	34,814	-46,528	....	....	....	....	134,844	....	34,814	50,000
TRAVERSE		4,955	1,018,280	1,012,482	5,798	1,877	61	7,614	....	....	....	....	31,891	....	....	....
TOTAL		942,759	39,248,496	41,080,256	-1,831,760	1,646,002	919,144	-1,104,902	1,230,065	18,550	0	-222,757	933,638	0	815,385	755,944

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.
 [4] THE NURSING HOME DISCONTINUED OPERATIONS DURING THE CURRENT YEAR.
 [5] THE OPERATIONS ARE FOR A 15 MONTH PERIOD.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1987

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		13,311														
CONSERVATION CENTER			277,396	293,589	-16,193	11,848	....	-4,345	....	....	....	26,409	....	....	9,400	
ANOKA		223,819														
GOLF COURSE			347,375	217,748	129,627	....	....	129,627	....	....	....	60,832	....	....	....
BELTRAMI		33,884														
NURSING SERVICE			435,022	532,009	-96,987	109,005	....	12,018	....	42,466	59,206	....	....	....	....
CLAY		49,444														
NURSING SERVICE			495,290	988,472	-493,182	319,743	....	-173,439	....	130,764	188,979	-236,270	33,538	....	....	....
SANITARY LANDFILL			628,519	191,881	436,638	33,324	10,200	459,762	....	....	....	215,050	190,651	....	....	....
CLEARWATER		9,054														
NURSING SERVICE			612,634	592,728	19,906	3,112	....	23,018	....	....	....	993	....	....	....
CROW WING		43,582														
SOLID WASTE			273,861	151,893	121,968	127,685	....	249,653	100,750	....	26,930	....	....	....	....
DODGE		15,167														
SANITARY LANDFILL			409,582	253,569	156,013	3,969	....	159,982	....	....	....	240,563	....	....	....
DOUGLAS		29,945														
NURSING SERVICE			340,212	674,303	-334,091	333,720	....	-371	....	64,265	130,994	....	4,136	....	....	....
SOLID WASTE			227,166	946,394	-719,228	1,222,548	....	503,320	1,029,541	....	100,201	-165,105	1,210,199	....	279,893	171,667
FILLMORE		21,252														
SANITATION TRF STATION			248,916	323,415	-74,499	9,801	19,679	-84,377	....	....	351,720	....	501,065	348,240	19,679	....
HENNEPIN		974,684														
METRO HEALTH PLAN			4,155,642	4,398,852	-243,210	367,291	....	124,081	292,637	....	57,434	-5,343	13,604	....	61	....
REGIONAL RAILROAD AUTH			539,219	-539,219	269,470	....	-269,749	....	....	....	....	....	....	....	....
HUBBARD		15,563														
NURSING SERVICE			111,492	103,918	7,574	71,413	42,987	36,000	....	36,350	35,063	3,314	....	....	....	....
SOLID WASTE			16,442	332,936	-316,494	570,797	....	254,303	....	....	86,825	-78,429	468,516	....	....	....
JACKSON		12,944														
NURSING SERVICE			177,248	388,933	-211,685	224,668	....	12,983	....	48,366	72,302	....	1,188	....	....	....
KITSON		6,523														
NURSING SERVICE			157,851	197,904	-40,053	20,396	....	-19,657	....	....	19,896	-18,064	....	....	....	....
RURAL WATER DISTRICT			139,020	185,948	-46,928	191,772	133,600	11,244	....	....	....	....	....	....	133,600	65,000
LAKE		11,240														
SANITARY DISTRICT			43,786	140,068	-96,282	23,923	7,005	-79,364	20,530	....	....	....	....	....	6,635	15,000
LAKE OF THE WOODS		3,881														
AMBULANCE			18,741	42,294	-23,553	23,640	....	87	3,154	....	19,016	....	120	....	....	....
MEDICAL CLINIC			26,054	20,881	5,173	26,401	10,539	21,035	12,367	....	2,581	....	....	....	10,539	25,000
MAHNOMEN		5,548														
MEDICAL CENTER			14,403	6,962	7,441	....	....	7,441	....	....	....	....	....	....	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1987

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
MARSHALL		12,496														
NURSING SERVICE			92,632	139,860	-47,228	34,033	....	-13,195	....	4,023	30,010	....	5,518	....	....	....
OLMSTED		100,459														
CAMPUS SOLID WASTE			847,165	1,071,411	-224,246	1,595,823	1,592,979	-221,402	....	....	....	-30,803	103,299	....	1,592,979	7,845,435
			4,520,500	4,208,077	312,423	480,248	1,671,910	-879,239	....	....	....	....	3,253,610	....	1,671,910	158,804
OTTER TAIL		55,127														
WASTE MANAGEMENT			1,112,706	829,459	283,247	37	....	283,284	....	....	....	....	7,300	....	....	....
POLK		33,696														
INCINERATOR			334,954	-334,954	253,205	329,818	-411,567	....	....	35,935	....	4,961,582	4,800,000	329,818	....
NURSING SERVICE			276,440	492,169	-215,729	190,034	10,483	-36,178	96,678	30,375	62,981	....	1,311	....	....	....
RURAL WATER SYSTEM			352,245	304,680	47,565	31,279	123,650	-44,806	....	....	....	....	38,230	....	123,650	79,000
SANITARY LANDFILL			426,560	242,854	183,706	5,842	....	189,548	....	....	....	....	....	....	....	....
TRI-COUNTY CORRECTIONS			170,538	1,295,283	-1,124,745	1,161,013	....	36,268	....	48,582	346,979	....	17,097	....	....	....
RAMSEY		469,851														
LAKE OWASSO RESIDENCE			2,331,943	2,559,669	-227,726	220	....	-227,506	....	....	....	-191,453	17,864	....	539	1,762
REDWOOD		18,146														
NURSING SERVICE			108,574	342,397	-233,823	259,775	....	25,952	145,538	20,740	92,980	....	594	....	....	....
RICE		47,912														
SANITARY LANDFILL			668,193	180,964	487,229	7,756	16,483	478,502	....	....	....	....	93,564	....	....	....
ROCK		10,308														
RURAL WATER DISTRICT			175,772	255,796	-80,024	132,236	78,261	-26,049	....	....	....	....	78,828	....	78,261	45,000
ST. LOUIS		200,646														
BABBITT FACILITY			196,244	246,743	-50,499	31,636	143,905	-162,768	....	....	....	....	410,346	....	142,303	66,300
NURSING SERVICE			152	231,695	-231,543	221,378	....	-10,165	....	218,257	3,121	....	....	....	....	....
PHOTOGRAPHY			1,520	918	602	....	....	602	....	....	....	....	....	....	....	....
RESIDENTIAL TREAT. CENTER			382,598	414,139	-31,541	5,802	....	-25,739	....	5,802	....	....	85,994	....	....	....
STEELE		30,874														
CIVIC CENTER			107,236	114,033	-6,797	1,419	....	-5,378	....	....	....	....	....	....	....	....
STEVENS		10,947														
AMBULANCE			86,914	119,227	-32,313	51,615	159	19,143	....	5,000	14,204	....	10,503	....	....	....
MEDICAL CENTER			42,350	53,334	-10,984	....	....	-10,984	....	....	....	....	....	....	....	13,212
NURSING SERVICE			302,068	521,383	-219,315	207,183	111	-12,243	....	64,536	54,756	....	3,570	....	....	....
WASECA		18,817														
SANITARY LANDFILL			175,759	129,691	46,068	4,894	....	50,962	....	....	....	....	....	....	....	....
WINONA		47,132														
SOLID WASTE			642,061	1,517,390	-875,329	1,008,830	936	132,565	165,904	....	753,694	-137,445	416,435	....	....	....
TOTAL		2,526,252	22,176,822	27,130,042	-4,953,220	9,648,784	4,192,705	502,859	1,867,099	719,526	2,545,807	-644,548	12,257,459	5,148,240	4,389,867	8,495,580



HJ 11 .M627 1987

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1987

Report of the State Auditor
of Minnesota on the

DATE	ISSUED TO
SEP 20 '89	[REDACTED]
FEB 7 '90	[REDACTED]
NOV 14 '90	[REDACTED]

LEGISLATIVE REFERENCE LIBRARY
645 State Office Building
Saint Paul, Minnesota 55155