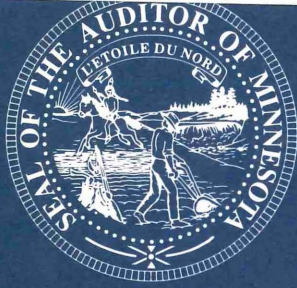


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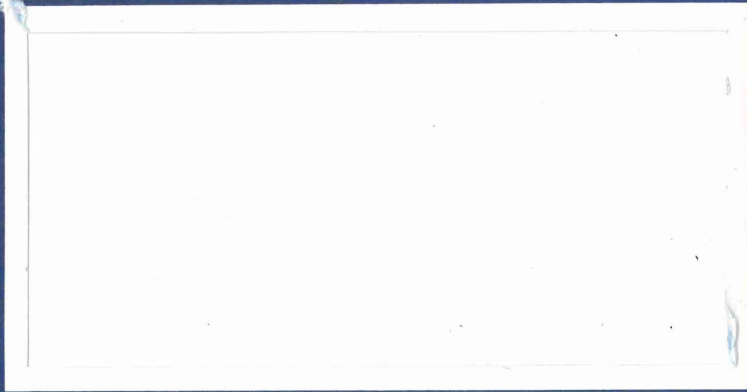


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MINNESOTA OFFICE OF THE STATE AUDITOR

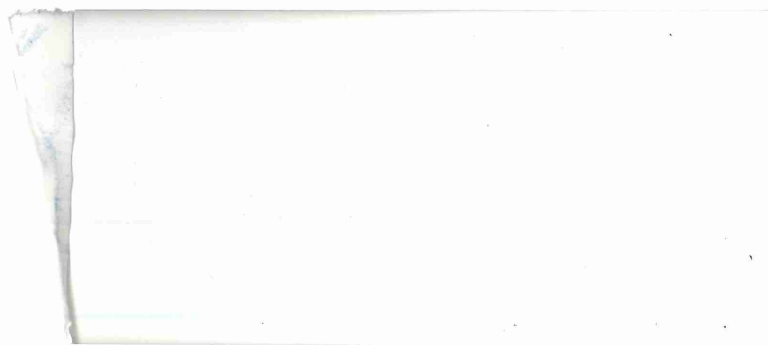


ARNE H. CARLSON
STATE AUDITOR

HJ
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.M627
1988

Pursuant to Mn Stat 6.74 & 6.75

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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.

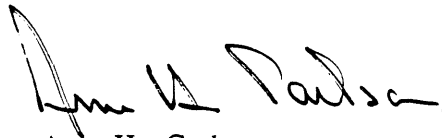
REVENUES, EXPENDITURES
AND DEBT
OF MINNESOTA COUNTIES
DECEMBER 31, 1988

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, 1988. Populations were taken from "Minnesota Populations, 1988" 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 IV 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

March 19, 1990

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GENERAL SUMMARY

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1988. 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 1988 for their governmental funds.

OPERATIONS

A comparative summary of revenues, expenditures, and bonded debt of the counties for the years 1985 through 1988 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 1988 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 \$2.34 billion in 1988, which is \$187.3 million or 8.7% higher than in 1987. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 83.8% of total revenues in 1988. Over the past five years the percentage of revenues from taxes has increased from 31.6% in 1984 to 36.0% in 1988. Intergovernmental revenues percentage has declined from 53.1% in 1984 to 47.8% in 1988. During this five year-period the amount of taxes collected increased from \$580.1 million to \$843.6 million, and intergovernmental revenues increased from \$973.6 million to \$1.12 billion.

EXPENDITURES

Expenditures by counties for governmental functions in 1988 totaled \$2.36 billion, which is a increase of \$218.2 million, or 10.2% greater than 1987. The increase in five years is \$575.4 million, or 32.2%. Most of the increase over the five years from 1984 to 1988 came from Human Services, which rose \$268.5 million. Public safety expenditures rose \$71.5 million, highway expenditures increased \$59.2 million, and general government rose \$80.4 million during the last five years.

Human Services is the largest county function, accounting for 52.5% of the total current expenditures in 1988.

Human Services Expenditures	1988 Amount	1987 Amount
Minnesota Supplemental Assistance	\$33,132,606	\$ 27,371,329
General Assistance	79,651,935	78,951,432
Aid to Families with Dependent Children	343,379,757	340,275,648
Medical Assistance (County Share)	79,048,267	69,792,983
Social Services	299,403,746	251,563,125
Other Welfare Costs	245,345,105	219,423,922
Total	\$1,079,961,416	\$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 \$199.4 million and operating expenses of \$210.9 million, resulting in an operating loss of \$11.5 million. The non-operating revenues of Hennepin county (\$13.1 million primarily in taxes and grants) and the other counties, resulted in a net income of \$2.9 million.

The counties operated 17 nursing homes during 1988. The results of operation for 15 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 \$37.7 million and operating expenses of \$40.7 million. Net operating loss was \$3.0 million; however, non-operating revenues brought the net loss to \$1.7 million for this period, compared to a net loss of \$1.1 million for the prior year.

Thirty-one counties operate 47 other public service enterprise funds, including nursing services, and sanitary landfills. In this category, operating revenues totaled \$30.0 million, and operating expenses totaled \$35.2 million, resulting in an operating loss of \$5.3 million. Non-operating revenues increased net income to a profitable \$4.7 million.

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

PUBLIC SERVICE ENTERPRISE	1988 Amount	1987 Amount
Hospitals - Table 5		
Operating Revenues	\$199,427,082	\$183,418,008
Operating Expenses	210,881,166	197,503,620
Operating Income (Loss)	(11,454,084)	(14,085,612)
Nursing Homes - Table 6		
Operating Revenues	37,746,986	39,248,496
Operating Expenses	40,729,083	41,080,256
Operating Income (Loss)	(2,982,097)	(1,831,760)
Other Enterprises - Table 7		
Operating Revenues	29,962,416	22,176,822
Operating Expenses	35,229,347	27,130,042
Operating Income (Loss)	(5,266,931)	(4,953,220)

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$398.5 million at the end of 1988, an increase of \$60.3 million from 1987. Twenty-six counties issued bonds during 1988 totaling \$87.2 million as compared to 26 counties issuing \$64.9 million in 1987.

In 1988 the counties issued bonds totaling \$87.2 million and retired bonds totaling \$29.5 million, leaving \$398.5 million outstanding at December 31, 1988. Liabilities for compensated absences totaled \$94.6 million, and other long-term debt totaled \$80.8 million; these are also presented in Table 4.

FIGURE 1

Governmental Revenues

\$2,340,726,825

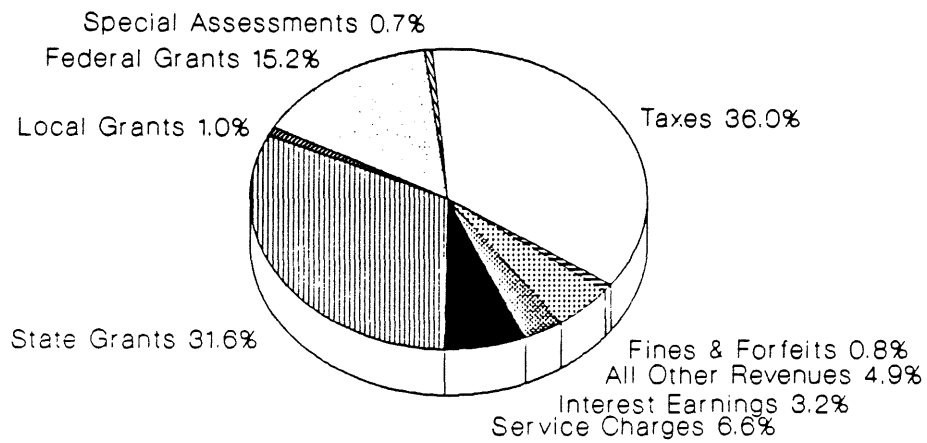


FIGURE 2

Governmental Current Expenditures

\$2,056,563,386

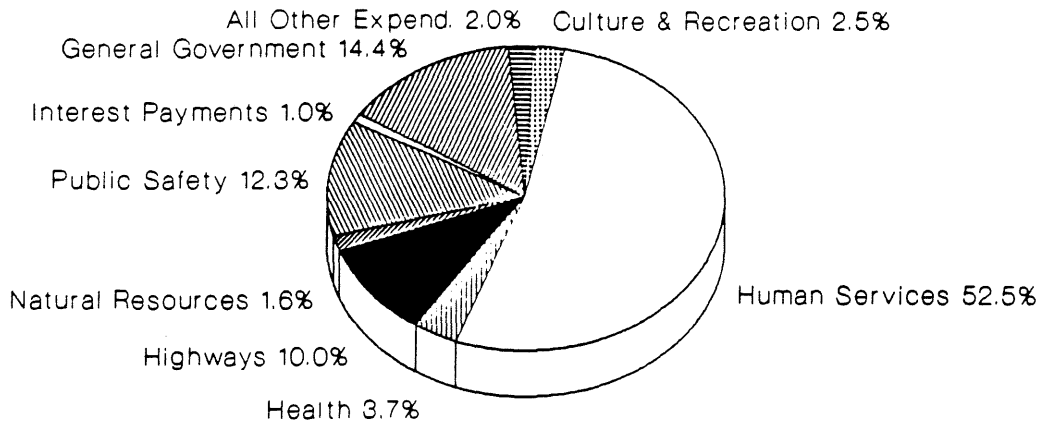
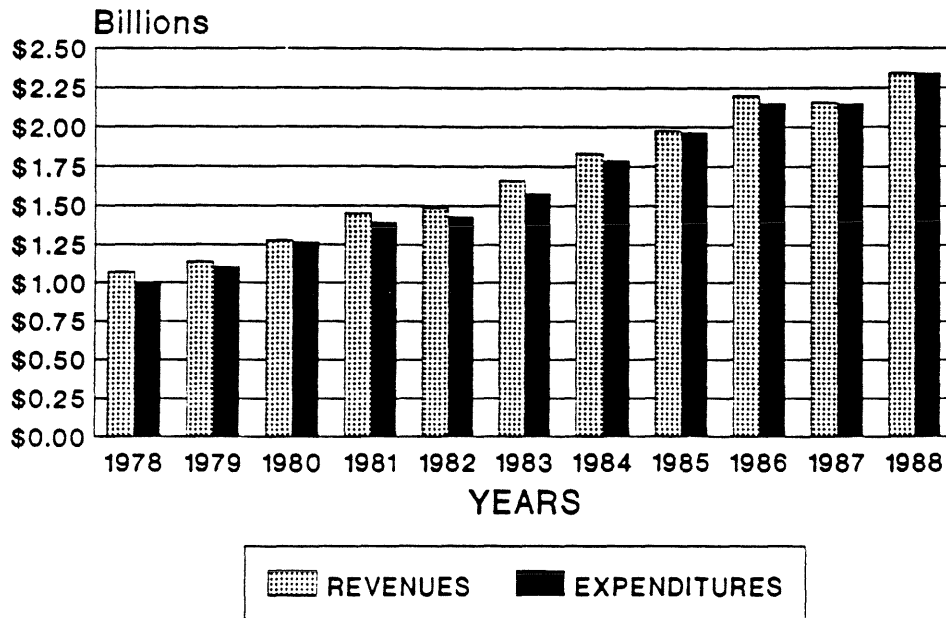
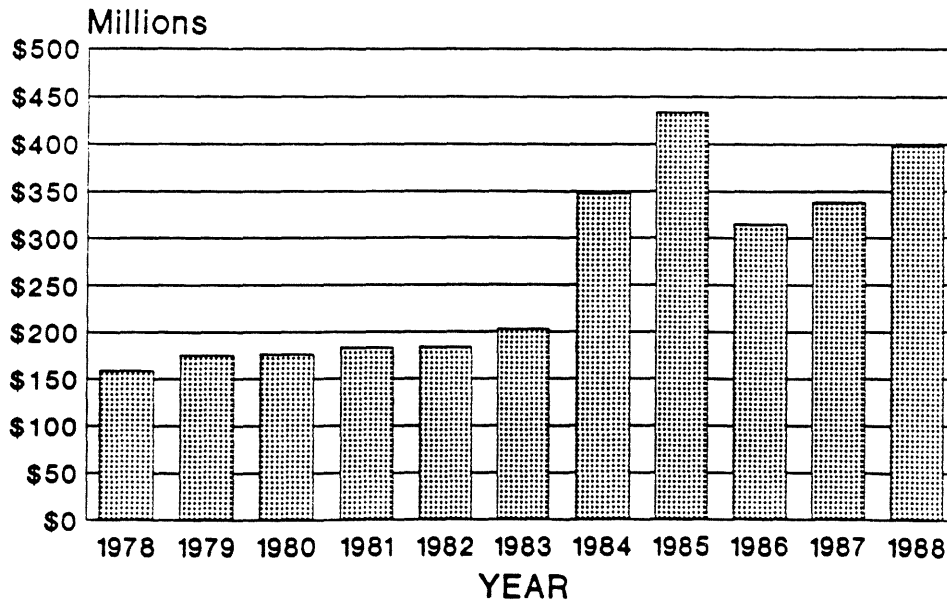


FIGURE 3 GOVERNMENTAL REVENUES & EXPENDITURES *



* 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, 1987, AND 1988

REVENUES	GOVERNMENTAL FUNDS								1987 - 1988	
	1985	%	1986	%	1987	%	1988	%	% Increase [Decrease]	
TAXES	634,258,232	32.0%	703,691,452	32.0%	767,742,634	35.7%	843,596,931	36.0%	9.9%	
SPECIAL ASSESSMENTS	14,109,879	0.7%	14,138,218	0.6%	16,581,376	0.8%	15,559,113	0.7%	-6.2%	
LICENSES AND PERMITS	4,854,180	0.2%	5,555,703	0.3%	6,272,884	0.3%	6,794,353	0.3%	8.3%	
INTERGOVERNMENTAL REVENUES										
FEDERAL GRANTS	372,459,843	18.8%	360,057,942	16.4%	343,743,133	16.0%	356,796,759	15.2%	3.8%	
STATE GRANTS	644,353,547	32.6%	666,307,136	30.4%	684,587,649	31.8%	738,909,289	31.6%	7.9%	
LOCAL UNITS GRANTS	14,680,319	0.7%	12,426,742	0.6%	20,224,176	0.9%	22,769,533	1.0%	12.6%	
TOTAL INTERGOVERNMENTAL REVENUES	1,031,493,709	52.1%	1,040,791,820	47.4%	1,048,554,958	48.7%	1,118,475,581	47.8%	6.7%	
CHARGES FOR SERVICES	105,507,243	5.3%	118,768,847	5.4%	133,066,705	6.2%	154,422,848	6.6%	16.0%	
FINES AND FORFEITS	14,981,912	0.8%	16,431,187	0.7%	18,926,313	0.9%	19,049,240	0.8%	0.6%	
MISCELLANEOUS REVENUES										
INTEREST EARNINGS	93,390,284	4.7%	78,533,886	3.6%	69,576,410	3.2%	75,984,120	3.2%	9.2%	
ALL OTHER REVENUES	80,448,427	4.1%	219,239,279	10.0%	92,718,127	4.3%	106,844,639	4.6%	15.2%	
TOTAL REVENUES	1,979,043,866	100.0%	2,197,150,392	100.0%	2,153,439,407	100.0%	2,340,726,825	100.0%	8.7%	
OTHER SOURCES:										
BORROWING	40,964,786		88,502,425		71,228,606		87,944,774		23.5%	
TOTAL REVENUES AND BORROWING	2,020,008,652		2,285,652,817		2,224,668,013		2,428,671,599		9.2%	
EXPENDITURES										
CURRENT EXPENDITURES:										
GENERAL GOVERNMENT	237,097,718	13.6%	254,484,130	14.2%	270,867,819	14.4%	295,966,753	14.4%	9.3%	
PUBLIC SAFETY	197,960,479	11.4%	210,876,459	11.8%	231,437,300	12.3%	252,460,827	12.3%	9.1%	
STREETS AND HIGHWAYS	205,145,014	11.8%	181,999,730	10.2%	175,867,850	9.4%	204,748,530	10.0%	16.4%	
SANITATION	5,924,986	0.3%	7,621,833	0.4%	10,332,256	0.6%	14,480,390	0.7%	40.1%	
HEALTH	56,563,985	3.3%	58,368,831	3.3%	65,693,490	3.5%	75,397,206	3.7%	14.8%	
HUMAN SERVICES	901,133,249	51.8%	942,604,018	52.8%	987,378,439	52.6%	1,079,961,416	52.5%	9.4%	
LIBRARIES	28,619,613	1.6%	30,281,435	1.7%	32,185,382	1.7%	33,697,191	1.6%	4.7%	
PARKS AND RECREATION	16,155,383	0.9%	17,211,086	1.0%	17,265,344	0.9%	18,671,922	0.9%	8.1%	
CONSERVATION OF NATURAL RESOURCES	33,629,299	1.9%	35,211,556	2.0%	38,191,947	2.0%	32,502,971	1.6%	-14.9%	
ECONOMIC DEVELOPMENT	13,492,002	0.8%	9,823,749	0.5%	11,563,177	0.6%	12,903,374	0.6%	11.6%	
MISCELLANEOUS EXPENDITURES	20,611,317	1.2%	13,715,831	0.8%	18,614,146	1.0%	15,296,444	0.7%	-17.8%	
INTEREST AND FISCAL CHARGES	23,362,140	1.3%	24,481,640	1.4%	17,078,752	0.9%	20,476,362	1.0%	19.9%	
TOTAL CURRENT EXPENDITURES	1,739,695,185	100.0%	1,786,680,298	100.0%	1,876,475,902	100.0%	2,056,563,386	100.0%	9.6%	
PERCENT OF TOTAL EXPENDITURES		88.5%		83.0%		87.4%		88.0%		
CAPITAL OUTLAY:										
GENERAL GOVERNMENT	15,662,355	6.9%	13,956,136	3.8%	12,808,873	4.7%	16,349,668	5.8%	27.6%	
PUBLIC SAFETY	9,332,848	4.1%	18,048,177	4.9%	24,779,281	9.2%	14,772,204	5.3%	-40.4%	
STREETS AND HIGHWAYS	160,149,347	70.9%	176,886,735	48.5%	205,296,014	76.0%	196,127,843	69.8%	-4.5%	
SANITATION	22,489,222	10.0%	133,960,915	36.7%	5,409,971	2.0%	9,539,961	3.4%	76.3%	
HEALTH	736,760	0.3%	4,779,590	1.3%	2,482,031	0.9%	23,988,916	8.5%	866.5%	
HUMAN SERVICES	1,755,728	0.8%	1,773,228	0.5%	975,106	0.4%	2,066,540	0.7%	111.9%	
LIBRARIES	5,219,006	2.3%	7,118,241	2.0%	5,894,129	2.2%	3,817,577	1.4%	-35.2%	
PARKS AND RECREATION	7,332,807	3.2%	3,309,499	0.9%	4,231,811	1.6%	7,313,208	2.6%	72.8%	
CONSERVATION OF NATURAL RESOURCES	1,013,601	0.4%	3,202,324	0.9%	4,557,958	1.7%	2,510,141	0.9%	-44.9%	
ECONOMIC DEVELOPMENT	1,370,676	0.6%	1,025,988	0.3%	1,654,326	0.6%	1,496,500	0.5%	-9.5%	
MISCELLANEOUS EXPENDITURES	709,772	0.3%	940,171	0.3%	2,041,769	0.8%	2,952,257	1.1%	44.6%	
TOTAL CAPITAL OUTLAY	225,772,122	100.0%	365,001,004	100.0%	270,131,269	100.0%	280,934,815	100.0%	4.0%	
PERCENT OF TOTAL EXPENDITURES		11.5%		17.0%		12.6%		12.0%		
TOTAL EXPENDITURES	1,965,467,307		2,151,681,302		2,146,607,171		2,337,498,201		8.9%	
OTHER USES										
DEBT REDEMPTION - PRINCIPAL	23,539,941		192,109,305		33,428,693		27,332,241			
TOTAL EXPENDITURES & PRINCIPAL	1,989,007,248		2,343,790,607		2,180,035,864		2,364,830,442			
SUMMARY OF BONDED DEBT TRANSACTIONS										
OUTSTANDING JANUARY 1 *	344,874,800		441,537,760		316,698,363		340,763,554			
ISSUED	110,338,684		67,633,500		64,906,000		87,158,719			
PAID	21,705,391		194,723,897		43,489,809		29,470,482			
OUTSTANDING DECEMBER 31	433,508,093		314,447,363		338,114,554		398,451,791			

NOTE: [*] 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, 1988

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1988 Estimate)	13,332	229,648	31,428	34,102	28,434	7,491
TOTAL ASSESSED VALUATION	96,852,712	1,281,714,345	150,337,501	124,207,485	136,676,676	37,023,527
1987 TAX LEVY (Payable in 1988)	4,142,743	34,092,963	5,403,088	5,559,343	4,941,501	2,009,525
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	3,506,041	34,956,667	4,599,241	4,696,767	4,124,289	1,694,867
SPECIAL ASSESSMENTS	....	....	365,597	26,115	51,837	6,182
LICENSES AND PERMITS	93,965	180,771	50,774	31,496	28,417	3,425
FINES AND FORFEITS	90,826	816,325	204,469	321,719	92,377	25,611
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	98,434	....	92,329	....	....
- Highways	658,398	548,450	738,410	137,933	68,968	....
- Welfare	1,223,602	10,126,116	2,830,822	4,969,486	1,796,372	420,277
- All Other	441,368	2,659,061	224,430	409,328	60,817	62,636
State Grants - Local Government Aid	118,649	536,103	207,159	217,717	142,054	68,938
- Homestead Credit	770,253	9,449,252	1,145,169	1,195,750	1,065,731	357,538
- Mobile Home Homestead Credit	....	177,920	13,042	24,333	20,721	1,705
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	14,787	191,473	29,061	70,522	47,829	12,030
- Highways	2,262,526	1,721,784	1,812,649	3,002,172	365,289	1,306,162
- Welfare	1,202,843	5,354,882	2,424,813	4,904,372	1,044,365	383,103
- Other	319,380	2,302,859	251,598	930,246	245,101	120,991
Local Units Grants	113,637	2,217,693	....	1,215,593	79,429	....
TOTAL INTERGOVERNMENTAL REVENUES	7,125,443	35,474,126	9,677,153	17,169,781	4,936,676	2,733,380
CHARGES FOR SERVICES	462,239	9,417,558	551,351	1,168,826	854,935	249,050
INTEREST EARNINGS	367,496	3,652,254	377,579	1,060,416	325,318	121,999
ALL OTHER REVENUES	258,289	5,450,856	935,915	2,771,027	546,254	203,248
TOTAL REVENUES	11,904,299	89,948,557	16,762,079	27,246,147	10,960,103	5,037,762
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	7,982,024	....	2,965,000	....	....
- OTHER LONG-TERM DEBT	....	1,587,486	....	74,354	146,834	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	120,498	270,163	550,353	2,002,127	18,000	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	12,024,797	99,788,230	17,312,432	32,287,628	11,124,937	5,037,762

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,335,723	15,010,649	2,002,126	3,455,314	1,565,576	676,437
PUBLIC SAFETY - Sheriff	406,740	8,030,001	1,007,233	658,014	828,409	216,965
- Corrections	567,746	4,974,270	482,430	604,841	128,804	22,757
- Other	67,568	199,820	58,635	185,342	31,753	8,028
TOTAL PUBLIC SAFETY	1,042,054	13,204,091	1,548,298	1,448,197	988,966	247,750
HIGHWAYS						
Administration	244,864	643,571	190,184	222,618	112,396	93,006
Operation and Maintenance	1,629,472	3,767,130	1,626,446	2,061,527	1,198,362	595,717
TOTAL HIGHWAYS	1,874,336	4,410,701	1,816,630	2,284,145	1,310,758	688,723
SANITATION	69,039	615,304	280,657	601,622	55,229	73,733
HEALTH	396,292	2,415,039	48,820	55,442	401,028	46,368
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	103,193	644,750	160,814	337,683	104,714	51,291
General Assistance	419,834	1,821,036	485,140	1,532,705	297,000	66,535
Aid to Families with Dependent Children	1,323,623	12,781,246	3,541,039	7,324,127	2,066,160	497,011
Medical Assistance (County Share)	378,770	2,073,189	645,297	1,012,925	502,963	202,601
Social Services	1,334,240	13,295,848	2,802,328	4,353,142	1,816,934	518,793
Other Welfare Costs	205,920	2,989,799	605,025	609,842	584,720	100,066
TOTAL HUMAN SERVICES	3,765,580	33,605,868	8,239,643	15,170,424	5,372,491	1,436,297
LIBRARIES	58,201	3,063,443	82,216	70,000	128,560	22,089
RECREATION AND PARKS	143,337	2,164,414	132,852	80,963	63,523	16,882
CONSERVATION OF NATURAL RESOURCES	583,108	290,989	417,155	923,362	135,983	162,423
ECONOMIC DEVELOPMENT	118,250	2,039,935	128,770	43,500	2,421	5,562
MISCELLANEOUS EXPENDITURES	61,354	543,007	271,013	432,565	72,817	62,475
INTEREST AND FISCAL CHARGES	144,108	675,775	152,617	307,322	26,931	858
TOTAL CURRENT EXPENDITURES	9,591,382	78,039,215	15,120,797	24,872,856	10,124,283	3,439,597
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	424,105	429,797	.....	.....	.....
PUBLIC SAFETY	.....	1,065,684	.....	2,069,455	.....	.....
HIGHWAYS	1,577,799	9,968,111	1,751,321	2,385,531	578,179	1,000,271
RECREATION AND PARKS	.....	2,049,313	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	2,332,681	1,552	.....	.....	.....
TOTAL CAPITAL OUTLAY	1,577,799	15,839,894	2,182,670	4,454,986	578,179	1,000,271
DEBT REDEMPTION - BONDS PAID	95,000	1,105,000	120,000	305,000	.....	.....
- OTHER LONG-TERM DEBT	53,989	250,000	23,120	38,784	45,420	9,142
TOTAL EXPENDITURES (Inc. Principal)	11,318,170	95,234,109	17,446,587	29,671,626	10,747,882	4,449,010
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	120,498	270,163	550,353	2,002,127	18,000	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	11,438,668	95,504,272	17,996,940	31,673,753	10,765,882	4,449,010

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1988 Estimate)	52,917	28,161	28,600	44,597	21,188	14,318
TOTAL ASSESSED VALUATION	289,423,767	146,337,654	124,344,941	282,630,602	162,023,990	79,439,343
1987 TAX LEVY (Payable in 1988)	10,007,589	4,416,598	7,771,816	8,980,808	6,697,103	3,652,830
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	8,719,840	3,273,622	6,222,679	8,958,124	6,130,253	3,039,890
SPECIAL ASSESSMENTS	403,305	298,634	....	76,017	....	581,955
LICENSES AND PERMITS	36,497	2,975	39,476	129,909	121,527	3,857
FINES AND FORFEITS	271,492	103,254	184,282	285,253	134,989	49,387
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	225,820	756,227	48,588	....	303,451	13,010
- Welfare	4,502,345	1,578,967	2,700,672	1,678,867	2,974,469	936,885
- All Other	13,036	18,423	204,481	116,528	554,057	41,022
State Grants - Local Government Aid	310,517	211,532	250,951	187,577	154,226	126,271
- Homestead Credit	1,899,466	1,092,785	1,702,783	2,074,876	1,077,952	681,432
- Mobile Home Homestead Credit	28,959	5,468	....	44,838	7,347	4,364
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	86,078	39,272	74,567	51,197	19,993	42,129
- Highways	2,622,507	1,064,079	1,770,761	1,123,881	3,098,254	1,164,274
- Welfare	3,393,585	1,248,287	2,930,005	930,583	2,876,174	814,965
- Other	131,466	137,460	493,674	424,370	755,902	71,115
Local Units Grants	....	....	....	347,668	2,800	19,533
TOTAL INTERGOVERNMENTAL REVENUES	13,279,096	6,152,500	10,667,421	6,980,385	11,824,625	3,915,000
CHARGES FOR SERVICES	1,779,891	660,152	1,335,078	2,299,750	1,421,027	278,093
INTEREST EARNINGS	938,686	504,023	465,530	790,872	702,205	584,594
ALL OTHER REVENUES	1,334,090	321,371	753,310	492,513	1,559,043	528,805
TOTAL REVENUES	26,762,897	11,316,531	19,667,776	20,012,823	21,893,669	8,981,581
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	467,961	....	325,380	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	135,363	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	336,193	89,393	....	372,969	753,314	976
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	27,567,051	11,405,924	19,993,156	20,385,792	22,782,346	8,982,557

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,669,239	1,637,507	3,378,082	4,484,651	2,787,626	1,489,239
PUBLIC SAFETY - Sheriff	973,160	544,889	992,296	2,622,515	922,485	295,188
- Corrections	1,108,745	172,240	800,875	310,555	495,951	191,831
- Other	38,053	52,250	21,460	87,347	131,854	53,449
TOTAL PUBLIC SAFETY	2,119,958	769,379	1,814,631	3,020,417	1,550,290	540,468
HIGHWAYS						
Administration	354,566	50,283	188,304	60,655	277,395	74,542
Operation and Maintenance	2,301,381	1,343,388	2,038,028	1,584,473	2,157,526	856,323
TOTAL HIGHWAYS	2,655,947	1,393,671	2,226,332	1,645,128	2,434,921	930,865
SANITATION		23,332	496,222		261,320	223,003
HEALTH	624,831	365,952	509,868	695,265	737,873	43,840
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	295,115	61,152	222,764	280,762	212,812	97,564
General Assistance	801,572	220,547	639,522	236,139	531,649	159,520
Aid to Families with Dependent Children	4,030,167	1,177,345	2,876,144	1,227,327	3,953,356	807,896
Medical Assistance (County Share)	905,267	411,457	718,985	503,950	462,128	330,718
Social Services	3,226,091	1,810,830	3,380,895	3,763,557	2,730,422	1,567,115
Other Welfare Costs	1,652,711	554,974	820,161	668,422	799,053	159,456
TOTAL HUMAN SERVICES	10,910,923	4,236,305	8,658,471	6,680,157	8,689,420	3,122,269
LIBRARIES	205,673			388,433		123,782
RECREATION AND PARKS	177,585	392,358	51,264	306,046	83,018	65,170
CONSERVATION OF NATURAL RESOURCES	395,383	319,541	425,068	295,101	1,021,933	431,037
ECONOMIC DEVELOPMENT	457,436	23,337	240,318	49,741		29,648
MISCELLANEOUS EXPENDITURES					960,239	71,373
INTEREST AND FISCAL CHARGES	278,913	44,511	26,776	216,830	243,585	134,643
TOTAL CURRENT EXPENDITURES	21,495,888	9,205,893	17,827,032	17,781,769	18,770,225	7,205,337
CAPITAL OUTLAY						
GENERAL GOVERNMENT	500,611			5,238		
PUBLIC SAFETY	213,619				383,097	
HIGHWAYS	5,016,079	1,879,089	1,285,647	879,909	2,412,228	950,768
RECREATION AND PARKS	9,144			109,433		
ALL OTHER CAPITAL OUTLAY	456,102			51,872	80,795	
TOTAL CAPITAL OUTLAY	6,195,555	1,879,089	1,285,647	1,046,452	2,876,120	950,768
DEBT REDEMPTION - BONDS PAID	225,000	107,000	50,000	420,000	15,000	275,000
- OTHER LONG-TERM DEBT	108,895					
TOTAL EXPENDITURES (Inc. Principal)	28,025,338	11,191,982	19,162,679	19,248,221	21,661,345	8,431,105
OTHER FINANCING USES						
OTHER USES						
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	336,193	89,393		372,969	753,314	976
- ENTERPRISE FUNDS						
TOTAL EXPENDITURES AND OTHER USES	28,361,531	11,281,375	19,162,679	19,621,190	22,414,659	8,432,081

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1988 Estimate)	29,868	49,724	9,009	4,245	13,487	44,141
TOTAL ASSESSED VALUATION	144,390,633	216,592,859	39,537,705	44,633,050	96,090,374	307,296,359
1987 TAX LEVY (Payable in 1988)	6,802,572	7,900,491	2,171,446	2,186,718	3,387,560	9,355,455
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	5,417,242	6,344,555	2,054,249	2,283,767	2,943,619	8,154,347
SPECIAL ASSESSMENTS	384,842	578,789	39,805	17,187	110,220	5,410
LICENSES AND PERMITS	191,223	11,633	5,727	35,138	6,475	37,116
FINES AND FORFEITS	335,566	210,181	34,255	42,427	43,126	396,377
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	16,468	20,000	.....	.....	10,260	68,324
- Highways	30,898	72	215,850	482,992	162,069	539
- Welfare	1,425,374	3,654,719	1,687,581	241,826	752,100	5,637,675
- All Other	521,465	97,613	118,394	364,732	9,715	377,639
State Grants - Local Government Aid	.....	292,047	84,606	37,670	128,152	276,484
- Homestead Credit	1,743,687	1,849,818	408,153	257,083	524,432	1,647,688
- Mobile Home Homestead Credit	35,911	.....	3,824	1,538	572	13,942
- Attached Machinery Aid	.....	72,233	.....	.....	.....	52,568
- Taconite Homestead Credit	.....	.....	.....	.....	.....	165,086
- Small Business Credit	63,139	23,244	20,397	12,442	25,010	41,435
- Highways	1,408,377	2,319,916	1,348,041	986,214	1,379,334	1,669,377
- Welfare	845,272	3,351,979	1,287,171	232,891	576,701	3,552,323
- Other	640,482	417,106	181,714	449,077	183,201	2,385,249
Local Units Grants	.....	.....	7,523	.....	.....	108,765
TOTAL INTERGOVERNMENTAL REVENUES	6,731,073	12,098,747	5,363,254	3,066,465	3,751,546	15,997,094
CHARGES FOR SERVICES	1,452,318	1,556,758	319,983	294,356	219,275	1,566,057
INTEREST EARNINGS	475,195	575,074	165,084	301,491	192,515	585,440
ALL OTHER REVENUES	786,636	1,942,265	509,081	222,782	686,312	774,114
TOTAL REVENUES	15,774,095	23,318,002	8,491,438	6,263,613	7,953,088	27,515,955
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	4,710,000	.....	.....	.....	2,017,548	2,823,553
- OTHER LONG-TERM DEBT	183,364	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	352,329	46	.....	.....	65,176	498,391
- ENTERPRISE FUNDS	.....	195,172	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	21,019,788	23,513,220	8,491,438	6,263,613	10,035,812	30,837,899

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,096,708	2,634,830	979,602	1,067,957	1,136,641	3,952,844
PUBLIC SAFETY - Sheriff	1,306,092	811,324	284,314	292,280	300,610	1,882,346
- Corrections	569,580	912,185	119,853	130,504	95,745	495,265
- Other	90,290	98,847	19,433	21,141	26,994	310,596
TOTAL PUBLIC SAFETY	1,965,962	1,822,356	423,600	443,925	423,349	2,688,207
HIGHWAYS						
Administration	236,765	220,111	292,515	79,396	131,319	396,484
Operation and Maintenance	1,653,268	1,451,906	721,790	1,016,006	1,009,689	1,874,510
TOTAL HIGHWAYS	1,890,033	1,672,017	1,014,305	1,095,402	1,141,008	2,270,994
SANITATION	102,885	137,343	80,095	262,483	60,826	.....
HEALTH	658,482	.....	45,256	204,847	57,063	770,706
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	56,111	274,826	70,066	45,378	44,692	333,061
General Assistance	192,296	1,338,216	330,002	52,453	184,857	1,062,692
Aid to Families with Dependent Children	1,916,438	5,651,300	1,386,347	202,989	652,602	4,605,310
Medical Assistance (County Share)	456,986	919,858	322,361	82,457	390,925	982,663
Social Services	2,186,967	4,378,090	914,529	480,885	1,163,162	3,781,885
Other Welfare Costs	328,098	731,989	836,232	55,288	140,038	2,850,511
TOTAL HUMAN SERVICES	5,136,896	13,294,279	3,859,537	919,450	2,576,276	13,616,122
LIBRARIES	69,400	114,729	23,499	39,114	.....	130,181
RECREATION AND PARKS	95,689	74,760	113,344	53,139	127,380	112,976
CONSERVATION OF NATURAL RESOURCES	165,397	280,583	620,881	40,592	397,776	368,216
ECONOMIC DEVELOPMENT	74,874	137,335	3,262	460,253	1,332	247,241
MISCELLANEOUS EXPENDITURES	728,370	247,202	79,819	.....	229,957	2,700
INTEREST AND FISCAL CHARGES	577,089	300,338	3,607	46,858	95,415	64,219
TOTAL CURRENT EXPENDITURES	13,561,785	20,715,772	7,246,807	4,634,020	6,247,023	24,224,406
CAPITAL OUTLAY						
GENERAL GOVERNMENT	92,911	.....	.....	5,265	.....	.....
PUBLIC SAFETY	2,750	.....	.....	.....	.....	.....
HIGHWAYS	1,183,922	2,285,064	929,118	1,080,325	1,141,445	1,354,350
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	711,260	.....	.....	.....	.....	4,205,699
TOTAL CAPITAL OUTLAY	1,990,843	2,285,064	929,118	1,085,590	1,141,445	5,560,049
DEBT REDEMPTION - BONDS PAID	615,000	305,000	15,000	90,000	100,000	35,000
- OTHER LONG-TERM DEBT	114,061	20,146	.....	.....	59,869	.....
TOTAL EXPENDITURES (Inc. Principal)	16,281,689	23,325,982	8,190,925	5,809,610	7,548,337	29,819,455
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	1,865,000	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	352,329	46	.....	.....	65,176	498,391
- ENTERPRISE FUNDS	.....	262,348	50,000	54,236	.....	10,000
TOTAL EXPENDITURES AND OTHER USES	16,634,018	23,588,376	8,240,925	5,863,846	9,478,513	30,327,846

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1988 Estimate)	252,690	15,237	30,285	18,141	21,354	34,674
TOTAL ASSESSED VALUATION	1,939,108,942	74,011,015	167,004,404	117,007,258	85,365,652	171,592,605
1987 TAX LEVY (Payable in 1988)	40,926,765	3,805,585	6,422,831	3,733,618	3,936,888	6,851,237
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	42,042,416	3,210,267	4,941,938	3,106,053	3,052,153	5,509,878
SPECIAL ASSESSMENTS	3,447	11,378	41,079	523,025	....	666,751
LICENSES AND PERMITS	3,265	3,168	79,737	325	15,185	8,167
FINES AND FORFEITS	982,562	58,884	120,045	61,114	117,255	245,171
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	60,425	....	....	....	....	....
- Highways	1,200,290	....	134	105,691	118,990	....
- Welfare	11,742,413	683,503	1,984,970	....	916,939	1,939,224
- All Other	104,981	161,256	142,947	14,147	63,993	250,290
State Grants - Local Government Aid	550,850	111,115	191,492	144,812	210,321	243,970
- Homestead Credit	8,125,570	918,322	1,343,737	680,807	988,739	1,585,904
- Mobile Home Homestead Credit	107,622	....	10,284	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	136,547	44,393	44,218	32,882	58,739	73,927
- Highways	5,836,265	1,523,456	2,150,231	1,603,152	3,930,771	2,002,231
- Welfare	8,281,081	533,680	1,132,336	....	1,017,070	1,740,128
- Other	1,155,221	154,339	423,482	110,442	193,369	363,125
Local Units Grants	4,208,105	....	9,647	....	33,893	25,000
TOTAL INTERGOVERNMENTAL REVENUES	41,885,142	4,130,064	7,433,478	2,691,933	7,532,824	8,223,799
CHARGES FOR SERVICES	6,244,592	587,664	1,163,607	385,085	927,204	798,968
INTEREST EARNINGS	3,829,507	210,969	444,750	255,581	290,481	802,612
ALL OTHER REVENUES	2,818,591	195,656	956,984	115,047	89,165	228,578
TOTAL REVENUES	97,809,522	8,408,050	15,181,618	7,138,163	12,024,267	16,483,924
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	2,794,523	....	....
- OTHER LONG-TERM DEBT	1,494,000	....	4,115	....	....	....
OTHER SOURCES	60,000	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	408,001	333,480	20,347	209,672	235,428	32,099
- ENTERPRISE FUNDS	84,614	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	99,856,137	8,741,530	15,206,080	10,142,358	12,259,695	16,516,023

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	21,190,408	1,301,518	1,945,485	1,194,791	1,284,809	2,325,293
PUBLIC SAFETY - Sheriff	5,528,075	811,291	591,458	386,401	472,293	806,908
- Corrections	....	66,876	486,077	123,173	376,338	526,589
- Other	186,364	27,192	29,900	134,386	16,552	19,970
TOTAL PUBLIC SAFETY	5,714,439	905,359	1,107,435	643,960	865,183	1,353,467
HIGHWAYS						
Administration	350,826	174,099	109,212	142,118	409,994	139,727
Operation and Maintenance	2,489,810	1,164,204	1,253,722	1,338,296	1,427,122	1,449,559
TOTAL HIGHWAYS	2,840,636	1,338,303	1,362,934	1,480,414	1,837,116	1,589,286
SANITATION	....	....	....	60,874	....	482
HEALTH	3,292,538	306,421	535,226	....	592,088	634,449
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	767,770	61,610	196,048	....	63,398	215,090
General Assistance	2,057,821	107,836	234,516	....	249,241	299,267
Aid to Families with Dependent Children	12,202,849	551,307	1,872,949	....	856,511	2,001,722
Medical Assistance (County Share)	2,647,814	279,651	559,772	....	455,619	652,777
Social Services	17,431,420	890,316	2,473,405	....	1,096,146	3,201,079
Other Welfare Costs	2,830,513	145,477	856,636	989,580	154,216	354,347
TOTAL HUMAN SERVICES	37,938,187	2,036,197	6,193,326	989,580	2,875,131	6,724,282
LIBRARIES	2,790,098	32,604	103,525	118,395	24,039	72,558
RECREATION AND PARKS	1,375,971	14,326	389,528	75,084	41,771	118,481
CONSERVATION OF NATURAL RESOURCES	383,237	199,623	150,121	402,361	228,534	506,141
ECONOMIC DEVELOPMENT	1,351,246	1,739	....	90,244	45,933	52,945
MISCELLANEOUS EXPENDITURES	12,618	90,960	384,030	306,499	109,499	266,815
INTEREST AND FISCAL CHARGES	1,325,392	73,946	196,924	99,280	11,704	190,406
TOTAL CURRENT EXPENDITURES	78,214,770	6,300,996	12,368,534	5,461,482	7,915,807	13,834,605
CAPITAL OUTLAY						
GENERAL GOVERNMENT	7,159,745	....	67,241	....	....	....
PUBLIC SAFETY	3,314,241	....	....	....	....	....
HIGHWAYS	10,245,543	973,083	2,082,101	1,802,574	3,864,207	1,560,884
RECREATION AND PARKS	916,486	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	215,692	....	....	....	....	....
TOTAL CAPITAL OUTLAY	21,851,707	973,083	2,149,342	1,802,574	3,864,207	1,560,884
DEBT REDEMPTION - BONDS PAID	....	260,000	265,000	105,000	15,000	310,000
- OTHER LONG-TERM DEBT	606,165	....	16,941	....	39,721	....
TOTAL EXPENDITURES (Inc. Principal)	100,672,642	7,534,079	14,799,817	7,369,056	11,834,735	15,705,489
OTHER FINANCING USES						
OTHER USES	....	....	....	2,431,694	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	408,001	333,480	20,347	209,672	235,428	32,099
- ENTERPRISE FUNDS	....	17,471	....	....	200,000	....
TOTAL EXPENDITURES AND OTHER USES	101,080,643	7,885,030	14,820,164	10,010,422	12,270,163	15,737,588

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1988 Estimate)	40,829	6,957	989,956	19,221	15,602	26,991
TOTAL ASSESSED VALUATION	379,265,823	50,159,798	10,293,706,785	66,314,103	98,894,004	98,750,332
1987 TAX LEVY (Payable in 1988)	7,750,292	1,702,686	265,945,534	3,455,077	3,462,488	5,969,645
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	7,131,504	1,507,276	234,958,386	2,545,906	3,037,333	4,367,489
SPECIAL ASSESSMENTS	4,435	121,598	....	....	....	4,213
LICENSES AND PERMITS	105,493	79	1,866,646	20,702	37,210	104,327
FINES AND FORFEITS	181,025	27,746	1,918,852	86,482	74,111	222,077
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	36,162	....	....	....	....	....
- Welfare	1,863,083	298,424	84,834,311	796,055	1,854,649	1,570,776
- All Other	240,958	10,590	2,055,732	65,788	286,878	76,149
State Grants - Local Government Aid	247,541	68,306	214,176	149,153	78,150	131,688
- Homestead Credit	1,187,018	309,086	42,259,266	1,099,063	593,007	1,833,561
- Mobile Home Homestead Credit	12,866	....	32,379	....	4,607	25,618
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	22,930	11,147	....	30,910	10,542	70,517
- Highways	2,315,671	1,093,908	13,690,392	1,434,533	1,830,160	1,020,390
- Welfare	1,636,654	222,617	79,675,619	690,874	1,182,747	1,071,294
- Other	436,850	101,326	32,196,409	238,919	280,346	271,977
Local Units Grants	60,503	....	6,399,962	2,866	....	142,996
TOTAL INTERGOVERNMENTAL REVENUES	8,060,236	2,115,404	261,358,246	4,508,161	6,121,086	6,214,966
CHARGES FOR SERVICES	1,789,531	328,215	39,726,482	601,214	447,370	1,519,922
INTEREST EARNINGS	696,960	120,086	17,490,641	273,617	375,191	224,305
ALL OTHER REVENUES	439,326	360,923	31,888,868	34,621	553,081	682,565
TOTAL REVENUES	18,408,510	4,581,327	589,208,121	8,070,703	10,645,382	13,339,864
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	20,300,746	....	....	....
- OTHER LONG-TERM DEBT	570,000	....	....	131,792	....	27,176
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	....	13,924,253	....	....	41,197
- ENTERPRISE FUNDS	....	....	169,617	....	....	....
TOTAL REVENUES AND OTHER SOURCES	18,978,510	4,581,327	623,602,737	8,202,495	10,645,382	13,408,237

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,592,542	639,292	45,595,148	1,464,723	1,283,670	1,880,379
PUBLIC SAFETY - Sheriff	1,575,234	270,405	9,102,273	378,795	423,833	832,477
- Corrections	256,946	45,662	41,746,525	310,441	242,326	552,759
- Other	114,088	9,504	40,872,550	65,923	57,708	28,831
TOTAL PUBLIC SAFETY	1,946,268	325,571	91,721,348	755,159	723,867	1,414,067
HIGHWAYS						
Administration	205,191	115,558	4,987,126	87,531	136,927	186,748
Operation and Maintenance	2,465,159	851,575	20,234,460	1,628,808	1,302,668	1,042,684
TOTAL HIGHWAYS	2,670,350	967,133	25,221,586	1,716,339	1,439,595	1,229,432
SANITATION	212,960	169,322	.....	69,816	.....	251,718
HEALTH	1,905,605	31,000	19,018,861	373,705	69,597	600,485
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	167,938	26,404	11,526,686	83,404	68,899	125,714
General Assistance	381,345	40,161	29,288,955	112,482	370,699	318,655
Aid to Families with Dependent Children	1,916,671	323,333	95,203,275	633,529	1,732,469	1,988,824
Medical Assistance (County Share)	907,617	115,975	20,447,416	262,927	358,812	472,303
Social Services	2,322,652	568,641	4,508,920	1,182,897	1,508,376	2,292,135
Other Welfare Costs	581,755	49,555	176,899,124	114,368	605,793	304,577
TOTAL HUMAN SERVICES	6,277,778	1,124,069	337,874,376	2,389,607	4,645,048	5,502,208
LIBRARIES	70,116	22,000	14,924,458	.....	.....	74,378
RECREATION AND PARKS	314,805	4,974	.....	67,399	77,347	6,824
CONSERVATION OF NATURAL RESOURCES	134,828	213,480	.....	151,849	416,659	181,750
ECONOMIC DEVELOPMENT	.....	.....	.....	8,333	7,553	53,547
MISCELLANEOUS EXPENDITURES	.....	53,535	.....	97,528	230,304	84,086
INTEREST AND FISCAL CHARGES	26,299	21,646	4,427,502	1,695	.....	473,053
TOTAL CURRENT EXPENDITURES	17,151,551	3,572,022	538,783,279	7,096,153	8,893,640	11,751,927
CAPITAL OUTLAY						
GENERAL GOVERNMENT	11,174	.....	1,961,348	.....	.....	.....
PUBLIC SAFETY	9,620	.....	4,443,384	.....	.....	.....
HIGHWAYS	3,003,056	786,550	22,800,963	798,538	1,440,529	1,280,012
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	604,209	.....	32,581,328	.....	.....	.....
TOTAL CAPITAL OUTLAY	3,628,059	786,550	61,787,023	798,538	1,440,529	1,280,012
DEBT REDEMPTION - BONDS PAID	70,000	28,000	2,525,000	.....	.....	200,000
- OTHER LONG-TERM DEBT	.....	1,935	1,275,000	3,651	.....	.....
TOTAL EXPENDITURES (Inc. Principal)	20,849,610	4,388,507	604,370,302	7,898,342	10,334,169	13,231,939
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	.....	13,924,253	.....	.....	41,197
- ENTERPRISE FUNDS	.....	.....	2,797,220	.....	252,358	.....
TOTAL EXPENDITURES AND OTHER USES	20,849,610	4,388,507	621,091,775	7,898,342	10,586,527	13,273,136

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSO	KOOCHICING
POPULATION (1988 Estimate)	42,834	12,900	12,989	40,542	6,460	15,637
TOTAL ASSESSED VALUATION	298,300,093	93,908,480	52,912,590	209,340,778	64,011,534	47,776,611
1987 TAX LEVY (Payable in 1988)	15,075,529	3,276,859	2,943,886	8,182,221	1,771,137	2,561,325
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	14,673,265	2,829,535	2,150,869	6,845,879	1,650,620	2,956,988
SPECIAL ASSESSMENTS	....	177,840	44,453	801,749	51,160	6,691
LICENSES AND PERMITS	35,327	1,978	16,588	76,058	83	13,932
FINES AND FORFEITS	149,818	59,598	99,272	217,832	36,192	84,861
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	11,500	....	....	....	....
- Highways	11,914	100,847	353,134	....	103,828	77,064
- Welfare	4,456,491	884,371	925,655	3,178,923	315,645	1,639,923
- All Other	471,315	23,315	28,463	230,030	155,927	662,656
State Grants - Local Government Aid	307,514	122,063	118,022	291,770	58,936	133,627
- Homestead Credit	2,318,195	536,398	821,331	1,799,757	206,688	575,558
- Mobile Home Homestead Credit	....	1,754	13,962	15,348	....	....
- Attached Machinery Aid	409,373	....	....	....	....	526,129
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	84,346	18,028	30,724	58,847	7,238	30,982
- Highways	4,210,513	1,797,292	1,174,756	1,999,664	1,710,670	1,873,228
- Welfare	4,792,391	765,047	771,670	3,496,289	254,023	1,819,561
- Other	1,217,594	106,674	110,762	883,182	84,183	515,393
Local Units Grants	308,699	....	....	109,124	....	91,128
TOTAL INTERGOVERNMENTAL REVENUES	18,588,345	4,367,289	4,348,479	12,062,934	2,897,138	7,945,249
CHARGES FOR SERVICES	1,656,536	203,331	375,849	3,036,375	344,445	495,646
INTEREST EARNINGS	1,093,058	326,065	162,917	885,804	371,039	775,673
ALL OTHER REVENUES	2,791,955	162,834	380,346	725,389	135,221	503,064
TOTAL REVENUES	38,988,304	8,128,470	7,578,773	24,652,020	5,485,898	12,782,104
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	2,000,000	....	....
OTHER SOURCES	473	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,324,505	121,000	27,020	....	....	327,781
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	41,313,282	8,249,470	7,605,793	26,652,020	5,485,898	13,109,885

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHIING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,700,068	947,244	978,228	2,316,819	905,042	1,511,159
PUBLIC SAFETY - Sheriff	1,367,925	391,071	620,628	733,777	305,378	697,552
- Corrections	899,147	88,892	.....	887,797	45,292	222,592
- Other	230,744	58,565	8,688	294,898	10,880	21,088
TOTAL PUBLIC SAFETY	2,497,816	538,528	629,316	1,916,472	361,550	941,232
HIGHWAYS						
Administration	199,443	220,798	79,619	296,188	180,231	202,826
Operation and Maintenance	6,433,408	1,235,303	957,909	2,240,062	1,234,832	940,923
TOTAL HIGHWAYS	6,632,851	1,456,101	1,037,528	2,536,250	1,415,063	1,143,749
SANITATION	945,885	.....	29,364	472,553	55,411	260,962
HEALTH	1,206,249	129,462	366,741	643,867	131,888	322,154
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	582,158	49,618	88,718	237,698	28,159	161,142
General Assistance	1,463,240	262,066	136,743	756,302	32,700	613,169
Aid to Families with Dependent Children	5,263,712	950,695	1,136,882	4,128,267	265,687	1,740,838
Medical Assistance (County Share)	1,274,900	216,915	310,177	720,983	214,864	457,110
Social Services	5,894,661	1,071,495	1,026,381	4,543,268	425,060	2,089,860
Other Welfare Costs	546,563	195,499	218,873	617,123	68,158	217,660
TOTAL HUMAN SERVICES	15,025,234	2,746,288	2,917,774	11,003,641	1,034,628	5,279,779
LIBRARIES	.....	84,744	38,736	102,521	29,886	27,902
RECREATION AND PARKS	157,432	131,279	12,153	128,659	51,712	28,631
CONSERVATION OF NATURAL RESOURCES	1,147,024	233,329	83,030	282,726	310,701	497,029
ECONOMIC DEVELOPMENT	.....	5,137	24,263	20,310	6,700	232,287
MISCELLANEOUS EXPENDITURES	1,192,274	170,728	82,973	282,571	71,786	206,282
INTEREST AND FISCAL CHARGES	186,677	6,847	66,796	613,709	144,124	117,260
TOTAL CURRENT EXPENDITURES	32,691,510	6,449,687	6,266,902	20,320,098	4,518,491	10,568,426
CAPITAL OUTLAY						
GENERAL GOVERNMENT	62,641	.....	.....	3,013	.....	.....
PUBLIC SAFETY	.....	.....	.....	176,554	.....	.....
HIGHWAYS	4,198,641	1,884,996	1,336,156	2,880,324	1,929,753	1,681,188
RECREATION AND PARKS	.....	.....	.....	13,949	.....	.....
ALL OTHER CAPITAL OUTLAY	2,271,046	107,972	.....	198,094	.....	20,617
TOTAL CAPITAL OUTLAY	6,532,328	1,992,968	1,336,156	3,271,934	1,929,753	1,701,805
DEBT REDEMPTION - BONDS PAID	.....	15,000	80,000	638,360	200,000	158,000
- OTHER LONG-TERM DEBT	.....	.....	.....	364,081	.....	.....
TOTAL EXPENDITURES (Inc. Principal)	39,223,838	8,457,655	7,683,058	24,594,473	6,648,244	12,428,231
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,324,505	121,000	27,020	.....	.....	327,781
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	41,548,343	8,578,655	7,710,078	24,594,473	6,648,244	12,756,012

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1988 Estimate)	9,796	11,075	3,941	23,660	7,671	25,704
TOTAL ASSESSED VALUATION	60,862,470	42,535,282	20,094,509	108,129,232	44,062,678	143,039,898
1987 TAX LEVY (Payable in 1988)	1,900,504	3,459,209	1,032,245	5,314,930	2,299,190	4,891,119
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,589,156	3,736,855	1,204,690	4,230,988	2,004,508	4,030,167
SPECIAL ASSESSMENTS	332,895	....	16,058	217,045	318,164	206,192
LICENSES AND PERMITS	825	9,725	21,595	47,062	1,086	8,802
FINES AND FORFEITS	32,281	51,266	31,916	84,630	25,212	163,599
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	....	....	109,050	....	....	168,881
- Welfare	419,205	785,168	257,357	1,132,395	....	13,474
- All Other	8,520	106,241	218,974	69,598	40,321	23,671
State Grants - Local Government Aid	99,426	120,871	78,943	178,456	81,226	198,725
- Homestead Credit	380,191	860,033	231,422	1,388,472	389,921	914,131
- Mobile Home Homestead Credit	931	3,808	....	8,121	1,010	4,115
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	12,734	40,683	9,142	45,322	15,606	47,644
- Highways	1,436,978	1,880,241	1,120,204	1,201,821	897,977	2,053,595
- Welfare	435,566	871,908	146,336	982,861	....	....
- Other	74,417	1,933,504	193,339	269,288	86,839	64,337
Local Units Grants	10,000	....	....	....	....	18,937
TOTAL INTERGOVERNMENTAL REVENUES	2,877,968	6,602,457	2,364,767	5,276,334	1,512,900	3,507,510
CHARGES FOR SERVICES	173,307	494,226	215,069	735,794	125,844	305,070
INTEREST EARNINGS	201,937	277,622	243,216	420,150	266,410	399,837
ALL OTHER REVENUES	107,190	485,874	136,633	277,704	92,003	600,567
TOTAL REVENUES	5,315,559	11,658,025	4,233,944	11,289,707	4,346,127	9,221,744
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	1,700,000	....	....	829,004	....
- OTHER LONG-TERM DEBT	....	....	199,750	....	....	70,654
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	12,259	131,337	54,907	....	....	80,300
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,327,818	13,489,362	4,488,601	11,289,707	5,175,131	9,372,698

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	689,638	1,680,569	718,324	1,845,595	750,364	1,683,032
PUBLIC SAFETY - Sheriff	265,071	757,845	255,581	485,282	240,990	383,898
- Corrections	23,387	102,840	11,917	373,586	19,323	412,980
- Other	11,054	93,271	23,562	33,138	14,129	46,315
TOTAL PUBLIC SAFETY	299,512	953,956	291,060	892,006	274,442	843,193
HIGHWAYS						
Administration	69,907	186,686	124,383	207,079	89,090	194,883
Operation and Maintenance	1,102,809	2,398,172	548,717	1,975,187	779,973	1,241,942
TOTAL HIGHWAYS	1,172,716	2,584,858	673,100	2,182,266	869,063	1,436,825
SANITATION	849	253,363	200,284	.....	7,510	48,719
HEALTH	35,880	170,351	51,694	521,787	38,102	103,238
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	54,951	70,624	7,570	113,783	.....	.....
General Assistance	65,896	279,465	38,495	257,042	.....	.....
Aid to Families with Dependent Children	270,912	880,244	217,748	1,252,126	.....	.....
Medical Assistance (County Share)	236,417	246,396	120,714	388,239	.....	.....
Social Services	720,532	1,242,861	294,031	1,370,333	.....	.....
Other Welfare Costs	76,689	336,063	60,186	204,784	619,702	1,548,327
TOTAL HUMAN SERVICES	1,425,397	3,055,653	738,744	3,586,307	619,702	1,548,327
LIBRARIES	.....	37,035	8,803	173,639	.....	122,327
RECREATION AND PARKS	8,966	468,535	58,318	67,428	99,076	137,192
CONSERVATION OF NATURAL RESOURCES	212,940	424,695	49,038	253,383	487,936	455,675
ECONOMIC DEVELOPMENT	6,150	64,006	2,876	.....	81,212	.....
MISCELLANEOUS EXPENDITURES	95,930	.....	104,503	.....	87,351	328,539
INTEREST AND FISCAL CHARGES	39,597	94,294	68,798	81,226	317,670	61,598
TOTAL CURRENT EXPENDITURES	3,987,575	9,787,315	2,965,542	9,603,637	3,632,428	6,768,665
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	258,464	.....	.....	.....	.....
PUBLIC SAFETY	.....	1,367	.....	.....	.....	.....
HIGHWAYS	1,040,637	1,239,173	1,187,340	1,119,917	575,614	2,193,672
RECREATION AND PARKS	.....	2,594,141	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	11,497	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	1,040,637	4,104,642	1,187,340	1,119,917	575,614	2,193,672
DEBT REDEMPTION - BONDS PAID	95,000	60,000	215,000	231,000	285,000	70,000
- OTHER LONG-TERM DEBT	3,966	.....	33,049	.....	.....	17,158
TOTAL EXPENDITURES (Inc. Principal)	5,127,178	13,951,957	4,400,931	10,954,554	4,493,042	9,049,495
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	12,259	131,337	54,907	.....	.....	80,300
- ENTERPRISE FUNDS	.....	36,056	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	5,139,437	14,119,350	4,455,838	10,954,554	4,493,042	9,129,795

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION (1988 Estimate)	5,576	12,359	23,679	30,914	21,181	19,033
TOTAL ASSESSED VALUATION	24,561,163	88,398,318	170,194,835	147,562,397	113,555,367	77,762,019
1987 TAX LEVY (Payable in 1988)	1,375,919	2,386,403	4,606,073	5,515,662	3,283,377	3,819,152
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,136,334	2,143,653	3,909,755	4,320,326	2,677,302	3,024,063
SPECIAL ASSESSMENTS	18,542	283,932	641,702	190,649	137,898	15,346
LICENSES AND PERMITS	3,909	2,525	1,303	9,051	3,882	51,225
FINES AND FORFEITS	23,716	48,349	113,648	150,564	121,408	102,675
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	77,811	.....	.....
- Highways	41,286	79,883	93,942	139,090	432	45,235
- Welfare	663,807	665,288	.....	1,142,396	977,397	1,576,371
- All Other	43,213	230,738	2,204	81,177	72,202	130,199
State Grants - Local Government Aid	62,339	99,135	177,715	200,372	191,067	159,588
- Homestead Credit	273,025	389,100	763,418	1,498,208	810,964	1,013,857
- Mobile Home Homestead Credit	816	3,144	.....	18,151	8,202	11,304
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Small Business Credit	11,347	6,946	34,730	64,209	17,632	42,481
- Highways	729,345	3,367,647	2,086,267	1,818,615	1,163,048	1,191,541
- Welfare	703,318	523,035	.....	1,022,758	954,254	1,273,534
- Other	102,442	39,369	141,119	206,347	193,265	204,080
Local Units Grants	.....	.....	.....	.....	.....	149,330
TOTAL INTERGOVERNMENTAL REVENUES	2,630,938	5,404,285	3,299,395	6,269,134	4,388,463	5,797,520
CHARGES FOR SERVICES	249,012	699,042	452,512	1,068,791	1,424,891	975,999
INTEREST EARNINGS	93,949	422,102	492,226	707,965	180,245	277,476
ALL OTHER REVENUES	164,765	116,126	90,412	630,438	413,485	352,663
TOTAL REVENUES	4,321,165	9,120,014	9,000,953	13,346,918	9,347,574	10,596,967
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	275,000	.....	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	.....	229,196	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	92,922	.....	9,305	4,468	300,000	889
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	4,689,087	9,120,014	9,010,258	13,580,582	9,647,574	10,597,856

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	645,916	904,776	1,360,175	2,130,525	1,149,418	1,566,160
PUBLIC SAFETY - Sheriff	272,501	445,340	650,283	754,431	655,237	610,570
- Corrections	35,285	35,255	138,098	398,072	.....	368,743
- Other	43,358	33,286	15,167	29,471	57,479	33,593
TOTAL PUBLIC SAFETY	351,144	513,881	803,548	1,181,974	712,716	1,012,906
HIGHWAYS						
Administration	96,750	327,881	160,474	213,528	156,730	143,792
Operation and Maintenance	515,074	1,283,015	1,361,105	1,256,499	1,440,061	1,150,020
TOTAL HIGHWAYS	611,824	1,610,896	1,521,579	1,470,027	1,596,791	1,293,812
SANITATION	59,982	16,390	72,825	.....	20,132	303,934
HEALTH	15,488	3,500	.....	438,660	414,640	384,296
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	36,648	82,000	.....	201,500	146,267	132,019
General Assistance	216,085	61,618	.....	186,948	222,765	272,327
Aid to Families with Dependent Children	838,773	336,860	.....	1,198,873	1,116,541	1,834,799
Medical Assistance (County Share)	165,208	355,895	.....	405,721	431,278	519,822
Social Services	476,007	1,106,951	.....	2,343,562	1,892,151	1,830,943
Other Welfare Costs	162,380	110,475	1,213,230	263,687	164,618	360,757
TOTAL HUMAN SERVICES	1,895,101	2,053,799	1,213,230	4,600,291	3,973,620	4,950,667
LIBRARIES	2,625	41,947	292,551	66,489	63,025	59,176
RECREATION AND PARKS	11,855	52,349	29,468	162,461	63,857	1,000
CONSERVATION OF NATURAL RESOURCES	135,672	344,658	236,549	258,457	189,810	59,533
ECONOMIC DEVELOPMENT	450	10,750	25,248	.....	3,250	.....
MISCELLANEOUS EXPENDITURES	96,412	109,728	367,310	15,525	154,345	116,755
INTEREST AND FISCAL CHARGES	18,079	277,379	181,116	242,388	61,606	3,063
TOTAL CURRENT EXPENDITURES	3,844,548	5,940,053	6,103,599	10,566,797	8,403,210	9,751,302
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	406,659	2,522,902	1,808,165	2,275,470	669,501	937,207
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	164,947	.....	.....	.....	26,539	185,819
TOTAL CAPITAL OUTLAY	571,606	2,522,902	1,808,165	2,275,470	696,040	1,123,026
DEBT REDEMPTION - BONDS PAID	118,053	355,000	195,000	145,000	100,000	.....
- OTHER LONG-TERM DEBT	7,427	.....	.....	1,804	.....	.....
TOTAL EXPENDITURES (Inc. Principal)	4,541,634	8,817,955	8,106,764	12,989,071	9,199,250	10,874,328
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	92,922	.....	9,305	4,468	300,000	889
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	4,634,556	8,817,955	8,116,069	12,993,539	9,499,250	10,875,217

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1988 Estimate)	30,478	38,860	10,566	28,810	21,410	8,882
TOTAL ASSESSED VALUATION	135,157,590	182,204,379	76,184,052	129,680,266	108,590,528	69,504,953
1987 TAX LEVY (Payable in 1988)	6,079,117	8,660,847	2,378,293	4,635,002	3,930,048	2,333,666
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,753,881	6,919,832	2,010,019	3,735,241	3,243,817	2,011,233
SPECIAL ASSESSMENTS	....	38,960	101,093	268,464	70,600	917,849
LICENSES AND PERMITS	89,385	7,525	4,700	4,535	106,555	540
FINES AND FORFEITS	163,959	142,685	38,974	204,418	128,675	30,304
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	10,250	....	....	....
- Highways	488,560	35,771	170,280	1,062,975	....	740,262
- Welfare	2,746,388	2,555,488	....	1,122,288	1,345,057	343,987
- All Other	136,305	95,376	24,939	33,544	75,786	75,981
State Grants - Local Government Aid	255,982	302,273	111,732	171,402	198,454	95,027
- Homestead Credit	1,603,755	2,108,638	422,309	1,132,825	791,714	360,712
- Mobile Home Homestead Credit	10,995	....	1,113	13,770	3,115	2,215
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	48,247	87,283	10,414	38,124	47,455	11,411
- Highways	1,975,451	2,023,093	1,634,852	1,297,594	1,825,747	2,307,093
- Welfare	1,783,461	2,569,293	....	997,765	1,282,728	334,705
- Other	233,771	302,033	92,672	164,042	366,580	50,088
Local Units Grants	32,130	2,500	850	5,424	333,928	....
TOTAL INTERGOVERNMENTAL REVENUES	9,315,045	10,131,496	2,479,411	6,039,753	6,270,564	4,321,481
CHARGES FOR SERVICES	1,062,500	1,043,628	216,127	667,042	692,352	156,524
INTEREST EARNINGS	628,318	945,200	152,476	216,511	327,075	269,083
ALL OTHER REVENUES	584,616	229,587	66,034	471,379	307,731	290,624
TOTAL REVENUES	16,597,704	19,458,913	5,068,834	11,607,343	11,147,369	7,997,638
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	721,240	193,361	....	790,000
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	66,000	89,146	....	27,000	10,538	100,000
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	16,663,704	19,548,059	5,790,074	11,827,704	11,157,907	8,887,638

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,120,858	1,999,896	784,189	1,721,364	1,541,560	781,964
PUBLIC SAFETY - Sheriff	543,476	819,424	323,628	593,789	340,826	203,008
- Corrections	313,044	562,099	17,999	62,684	444,002	79,750
- Other	60,635	36,113	19,330	40,086	52,090	18,086
TOTAL PUBLIC SAFETY	917,155	1,417,636	360,957	696,559	836,918	300,844
HIGHWAYS						
Administration	333,601	271,672	87,524	155,013	99,973	150,084
Operation and Maintenance	1,202,964	1,878,001	846,981	917,695	1,142,233	1,223,650
TOTAL HIGHWAYS	1,536,565	2,149,673	934,505	1,072,708	1,242,206	1,373,734
SANITATION	152,816	175,982	32,099	14,511	55,584	90,469
HEALTH	869,888	752,409	85,807	287,537	569,925	48,141
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	181,039	151,290	....	80,789	156,161	41,361
General Assistance	284,928	364,447	....	179,331	213,230	126,567
Aid to Families with Dependent Children	2,207,470	2,405,092	....	1,448,368	1,092,446	373,702
Medical Assistance (County Share)	662,258	782,006	....	317,594	363,884	222,366
Social Services	2,508,621	4,576,035	....	1,536,312	2,133,753	597,769
Other Welfare Costs	1,394,224	554,548	682,670	234,181	228,614	72,754
TOTAL HUMAN SERVICES	7,238,540	8,833,418	682,670	3,796,575	4,188,088	1,434,519
LIBRARIES	186,901	133,563	28,159	76,432	301,989	59,000
RECREATION AND PARKS	37,257	25,531	56,149	43,804	145,428	9,860
CONSERVATION OF NATURAL RESOURCES	145,699	376,968	610,246	211,004	227,447	286,768
ECONOMIC DEVELOPMENT	75,240	43,500	6,704	78,266	11,800	23,471
MISCELLANEOUS EXPENDITURES	124,424	173,553	79,917	780,338	259,675	96,662
INTEREST AND FISCAL CHARGES	580	12,278	29,872	150,845	....	296,592
TOTAL CURRENT EXPENDITURES	13,405,923	16,094,407	3,691,274	8,929,943	9,380,620	4,802,024
CAPITAL OUTLAY						
GENERAL GOVERNMENT	668,550	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	2,556,118	2,091,998	1,208,844	2,142,584	1,343,543	2,788,391
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	760,834
TOTAL CAPITAL OUTLAY	3,224,668	2,091,998	1,208,844	2,142,584	1,343,543	3,549,225
DEBT REDEMPTION - BONDS PAID	....	20,000	75,000	335,000	....	413,000
- OTHER LONG-TERM DEBT	3,266	....	19,042	....	....	1,168
TOTAL EXPENDITURES (Inc. Principal)	16,633,857	18,206,405	4,994,160	11,407,527	10,724,163	8,765,417
OTHER FINANCING USES						
OTHER USES	41,305	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	66,000	89,146	....	27,000	10,538	100,000
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	16,741,162	18,295,551	4,994,160	11,434,527	10,734,701	8,865,417

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1988 Estimate)	101,974	55,453	13,522	21,363	10,980	33,727
TOTAL ASSESSED VALUATION	619,269,488	270,581,769	57,024,429	102,297,250	46,592,019	214,394,969
1987 TAX LEVY (Payable in 1988)	22,808,763	9,745,959	2,580,705	4,694,471	2,465,006	7,287,407
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	19,255,101	8,117,349	2,079,365	3,911,981	1,998,405	6,296,999
SPECIAL ASSESSMENTS	29,162	41,380	188,774	....	10,170	374,651
LICENSES AND PERMITS	494,471	100,882	2,358	32,507	1,015	12,278
FINES AND FORFEITS	441,100	298,437	54,673	90,687	65,570	181,319
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	68,182	....	....	....	36,141
- Highways	178,462	....	....	....	101	70,975
- Welfare	6,754,707	4,494,033	1,047,592	2,004,771	763,615	3,571,580
- All Other	527,287	814,093	71,127	159,019	19,157	204,039
State Grants - Local Government Aid	624,612	349,538	110,100	172,333	109,634	227,692
- Homestead Credit	4,803,645	2,218,447	597,209	1,045,749	538,610	1,172,037
- Mobile Home Homestead Credit	....	15,691	9,154	....	1,601	10,429
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	150,008	44,105	45,134	....	31,208	45,729
- Highways	3,234,665	2,857,081	623,059	1,788,594	1,384,861	4,415,777
- Welfare	4,243,376	2,480,911	1,097,815	1,988,933	540,355	3,377,797
- Other	1,285,146	292,518	55,189	427,011	128,670	215,696
Local Units Grants	187,805	....	....	....	36,863	....
TOTAL INTERGOVERNMENTAL REVENUES	21,989,713	13,634,599	3,656,379	7,586,410	3,554,675	13,413,059
CHARGES FOR SERVICES	3,796,512	1,561,713	414,941	602,213	401,376	792,717
INTEREST EARNINGS	2,185,246	1,250,195	241,449	473,515	250,524	726,831
ALL OTHER REVENUES	312,225	2,070,574	318,810	431,050	198,649	364,327
TOTAL REVENUES	48,503,530	27,075,129	6,956,749	13,128,363	6,480,384	22,162,181
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	222,651	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	230,891	1,305,115	105,791	6,000	735,179	44,687
- ENTERPRISE FUNDS	....	1,454	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	48,957,072	28,381,698	7,062,540	13,134,363	7,215,563	22,206,868

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	8,506,670	2,983,621	908,362	1,514,132	810,278	2,231,391
PUBLIC SAFETY - Sheriff	2,385,793	983,582	223,464	993,394	252,279	901,503
- Corrections	2,140,132	1,057,685	172,244	489,566	121,707	609,000
- Other	158,461	174,141	13,706	125,204	80,260	309,414
TOTAL PUBLIC SAFETY	4,684,386	2,215,408	409,414	1,608,164	454,246	1,819,917
HIGHWAYS						
Administration	534,673	299,340	150,152	233,667	95,092	157,576
Operation and Maintenance	2,610,212	3,308,040	719,145	1,743,940	791,138	2,155,334
TOTAL HIGHWAYS	3,144,885	3,607,380	869,297	1,977,607	886,230	2,312,910
SANITATION			254,030		114,606	
HEALTH	2,975,854	1,059,123	5,404	542,233	18,088	68,592
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	430,960	321,494	96,719	141,828	37,858	293,113
General Assistance	1,612,435	698,994	180,907	383,678	84,340	931,776
Aid to Families with Dependent Children	5,011,790	3,140,724	1,332,461	2,196,069	705,013	4,321,595
Medical Assistance (County Share)	1,418,422	1,201,704	308,208	701,894	240,003	1,038,465
Social Services	9,903,168	5,180,737	1,133,364	1,965,968	923,506	3,633,732
Other Welfare Costs	2,323,020	1,989,970	226,537	392,522	121,531	797,263
TOTAL HUMAN SERVICES	20,699,795	12,533,623	3,278,196	5,781,959	2,112,251	11,015,944
LIBRARIES	411,363	116,342	20,095	69,927		147,125
RECREATION AND PARKS	744,888	98,781	21,364	10,635	93,846	85,765
CONSERVATION OF NATURAL RESOURCES	277,470	366,183	225,182	145,299	106,560	662,584
ECONOMIC DEVELOPMENT	43,900	348,720	24,698	75,435	12,200	85,213
MISCELLANEOUS EXPENDITURES	14,676	239,187	114,383		224,842	188,051
INTEREST AND FISCAL CHARGES	642,087	744,098	119,375	69,968	138,292	97,630
TOTAL CURRENT EXPENDITURES	42,145,974	24,312,466	6,249,800	11,795,359	4,971,439	18,715,122
CAPITAL OUTLAY						
GENERAL GOVERNMENT		374,106		72,465		
PUBLIC SAFETY	11,652	176,833				
HIGHWAYS	4,668,041	2,539,275	386,852	1,048,613	1,439,064	4,676,148
RECREATION AND PARKS						
ALL OTHER CAPITAL OUTLAY		78,507		10,578	234,104	
TOTAL CAPITAL OUTLAY	4,679,693	3,168,721	386,852	1,131,656	1,673,168	4,676,148
DEBT REDEMPTION - BONDS PAID	150,000	745,000	215,000	160,000	155,000	235,000
- OTHER LONG-TERM DEBT	127,282	14,087	18,047			15,855
TOTAL EXPENDITURES (Inc. Principal)	47,102,949	28,240,274	6,869,699	13,087,015	6,799,607	23,642,125
OTHER FINANCING USES						
OTHER USES						
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	230,891	1,305,115	105,791	6,000	735,179	44,687
- ENTERPRISE FUNDS	30,234					
TOTAL EXPENDITURES AND OTHER USES	47,364,074	29,545,389	6,975,490	13,093,015	7,534,786	23,686,812

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1988 Estimate)	11,629	472,683	4,942	18,209	18,969	48,220
TOTAL ASSESSED VALUATION	67,364,126	3,582,888,322	26,840,197	117,729,144	136,960,123	204,791,829
1987 TAX LEVY (Payable in 1988)	2,057,652	107,427,797	1,301,816	4,139,284	3,505,284	6,935,064
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,686,681	108,043,100	1,164,656	3,311,901	2,962,192	5,575,130
SPECIAL ASSESSMENTS	214,318	432,241	282,372	321,378	442,575	78,064
LICENSES AND PERMITS	9,520	318,730	1,784	1,338	1,525	95,565
FINES AND FORFEITS	107,475	3,147,869	15,203	57,386	57,315	252,454
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	53,644	....	....	....	....
- Highways	55,185	....	183,480	106,593	....	138,608
- Welfare	502,048	52,768,062	246,329	1,108,553	1,249,073	2,332,993
- All Other	70,110	2,236,428	4,903	4,213	100,245	299,955
State Grants - Local Government Aid	105,656	103,560	54,552	158,548	167,836	261,642
- Homestead Credit	453,185	20,398,973	255,790	736,137	680,960	1,803,982
- Mobile Home Homestead Credit	1,982	....	1,639	2,711	3,582	16,797
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	11,330	537,621	9,294	27,486	16,127	74,024
- Highways	1,103,701	4,983,652	973,227	1,853,406	2,192,732	1,310,278
- Welfare	467,124	42,504,608	217,130	746,870	963,745	2,236,420
- Other	165,141	5,625,719	136,781	45,100	158,564	375,820
Local Units Grants	....	4,145,421	....	292,722	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,935,462	133,357,688	2,083,125	5,082,339	5,532,864	8,850,519
CHARGES FOR SERVICES	619,381	20,112,503	255,627	500,242	748,156	1,168,388
INTEREST EARNINGS	147,569	7,626,985	314,981	486,036	755,403	467,824
ALL OTHER REVENUES	154,826	13,382,151	73,974	228,895	161,866	1,207,061
TOTAL REVENUES	5,875,232	286,421,267	4,191,722	9,989,515	10,661,896	17,695,005
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	477,831	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	101,175	1,217,250	....	155,816	290,747	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,976,407	288,116,348	4,191,722	10,145,331	10,952,643	17,695,005

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,020,380	36,328,686	479,211	1,303,614	970,536	2,662,579
PUBLIC SAFETY - Sheriff	336,768	11,260,395	281,611	532,813	321,937	973,427
- Corrections	56,990	18,913,368	36,250	52,122	34,731	528,936
- Other	39,570	818,561	658	11,421	20,767	55,830
TOTAL PUBLIC SAFETY	433,328	30,992,324	318,519	596,356	377,435	1,558,193
HIGHWAYS						
Administration	146,958	2,309,326	134,962	104,626	95,375	109,663
Operation and Maintenance	674,901	7,846,204	613,342	1,538,589	1,786,332	1,212,782
TOTAL HIGHWAYS	821,859	10,155,530	748,304	1,643,215	1,881,707	1,322,445
SANITATION	184,865	3,073,969	98,557	421,055	94,543	43,180
HEALTH	285,926	11,335,237	....	....	419,801	810,058
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	78,531	5,930,529	21,873	107,086	123,090	586,805
General Assistance	63,081	12,929,655	35,203	151,831	249,022	631,700
Aid to Families with Dependent Children	598,743	58,964,411	248,418	746,887	826,191	2,443,208
Medical Assistance (County Share)	220,043	10,300,093	144,312	380,987	451,307	907,463
Social Services	649,969	60,621,733	222,452	1,337,066	1,714,097	3,918,984
Other Welfare Costs	90,191	13,021,898	86,614	795,719	481,977	393,332
TOTAL HUMAN SERVICES	1,700,558	161,768,319	758,872	3,519,576	3,845,684	8,881,492
LIBRARIES	33,202	3,413,418	26,783	38,344	....	139,798
RECREATION AND PARKS	31,800	5,729,762	4,279	46,828	68,300	106,557
CONSERVATION OF NATURAL RESOURCES	138,287	607,697	131,192	424,276	401,048	261,193
ECONOMIC DEVELOPMENT	42,044	2,303,668	9,208	4,706	2,050	169,285
MISCELLANEOUS EXPENDITURES	162,590	....	84,172	....	397,066	....
INTEREST AND FISCAL CHARGES	84,718	964,087	52,746	63,354	49,583	5,990
TOTAL CURRENT EXPENDITURES	4,939,557	266,672,697	2,711,843	8,061,324	8,507,753	15,960,770
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	1,149,922	....	....	....	....
PUBLIC SAFETY	....	1,799,039	....	....	94,881	....
HIGHWAYS	920,492	5,625,968	783,888	1,562,816	1,535,498	1,366,249
RECREATION AND PARKS	....	1,220,863	....	....	....	....
ALL OTHER CAPITAL OUTLAY	365	100,123	....	....	115,876	....
TOTAL CAPITAL OUTLAY	920,857	9,895,915	783,888	1,562,816	1,746,255	1,366,249
DEBT REDEMPTION - BONDS PAID	40,000	6,164,776	245,000	120,000	....	30,000
- OTHER LONG-TERM DEBT	....	576,564	....	....	882	....
TOTAL EXPENDITURES (Inc. Principal)	5,900,414	283,309,952	3,740,731	9,744,140	10,254,890	17,357,019
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	101,175	1,217,250	....	155,816	290,747	....
- ENTERPRISE FUNDS	....	687,919	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,001,589	285,215,121	3,740,731	9,899,956	10,545,637	17,357,019

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1988 Estimate)	10,339	14,621	55,727	38,277	15,369	200,027
TOTAL ASSESSED VALUATION	55,041,337	69,523,305	369,548,777	352,604,150	82,233,701	748,197,058
1987 TAX LEVY (Payable in 1988)	2,220,984	1,717,563	13,104,717	9,251,139	3,308,400	53,528,877
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,835,303	1,618,941	12,036,972	8,811,128	2,625,227	48,997,155
SPECIAL ASSESSMENTS	23,672	202,855	117,715	24,897	486,096	....
LICENSES AND PERMITS	1,876	1,395	325,103	38,232	3,980	127,397
FINES AND FORFEITS	53,282	90,340	231,421	320,316	44,294	617,918
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	85,352
- Highways	202,522	....	119,469	....	4,225	1,665,024
- Welfare	443,248	705,807	2,292,830	1,627,347	498,532	23,422,187
- All Other	4,126	275,788	21,104	75,409	163,718	791,222
State Grants - Local Government Aid	678	133,627	169,197	113,040	150,000	76,169
- Homestead Credit	442,256	380,973	2,972,262	1,205,542	800,245	11,861,672
- Mobile Home Homestead Credit	105,114	11,560	24,556	6,220	4,170	66,409
- Attached Machinery Aid	....	....	76,204	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	15,519	9,398	101,953	23,926	22,358	755,652
- Highways	1,506,869	2,739,447	2,204,326	1,059,547	1,556,103	14,130,154
- Welfare	474,462	506,927	2,079,967	791,405	589,717	27,182,422
- Other	52,810	124,346	257,594	343,668	112,929	2,675,255
Local Units Grants	....	....	....	....	54,871	166,910
TOTAL INTERGOVERNMENTAL REVENUES	3,247,604	4,887,873	10,319,462	5,246,104	3,956,868	82,878,428
CHARGES FOR SERVICES	203,449	500,962	2,023,013	1,888,269	543,223	5,398,629
INTEREST EARNINGS	318,119	255,914	774,233	489,512	314,532	2,883,195
ALL OTHER REVENUES	194,820	380,198	647,076	697,322	502,083	7,181,155
TOTAL REVENUES	5,878,125	7,938,478	26,474,995	17,515,780	8,476,303	148,083,877
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	8,203,881	575,000	755,000	....
- OTHER LONG-TERM DEBT	....	....	328,679	....	....	4,958,500
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	71,749	....	....	277,838	....	587,310
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	5,949,874	7,938,478	35,007,555	18,368,618	9,231,303	153,629,687

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	578,108	982,556	6,315,039	3,052,243	1,275,621	14,938,378
PUBLIC SAFETY - Sheriff	260,844	403,143	1,524,984	1,142,946	420,579	4,282,143
- Corrections	48,984	23,064	2,274,032	967,870	70,989	4,733,650
- Other	15,333	27,151	610,464	118,767	38,334	2,032,187
TOTAL PUBLIC SAFETY	325,161	453,358	4,409,480	2,229,583	529,902	11,047,980
HIGHWAYS						
Administration	83,135	119,232	308,380	198,984	219,937	4,583,180
Operation and Maintenance	595,512	1,667,020	1,725,838	813,995	1,147,075	23,167,479
TOTAL HIGHWAYS	678,647	1,786,252	2,034,218	1,012,979	1,367,012	27,750,659
SANITATION	66,163	22,204	....	56,450	....	1,129,704
HEALTH	57,229	....	1,201,947	480,968	499,077	3,928,543
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	26,456	76,759	225,363	112,478	99,298	2,627,400
General Assistance	52,176	89,193	283,241	222,061	121,020	6,919,450
Aid to Families with Dependent Children	423,758	458,072	1,799,989	1,909,783	460,072	27,644,427
Medical Assistance (County Share)	189,772	344,402	498,916	437,355	468,687	5,163,283
Social Services	803,914	650,799	3,748,148	2,715,893	1,005,445	32,143,239
Other Welfare Costs	75,921	269,249	299,143	368,783	68,137	6,444,016
TOTAL HUMAN SERVICES	1,571,997	1,888,474	6,854,800	5,766,353	2,222,659	80,941,815
LIBRARIES	59,453	36,682	488,477	200,540	134,315	185,400
RECREATION AND PARKS	95,766	19,465	240,000	41,750	33,210	133,213
CONSERVATION OF NATURAL RESOURCES	98,117	414,958	333,561	352,342	709,003	3,968,249
ECONOMIC DEVELOPMENT	....	82,981	518,644	....	130,678	142,803
MISCELLANEOUS EXPENDITURES	390,798	54,005	....	361,241	139,667	....
INTEREST AND FISCAL CHARGES	13,813	85	81,429	99,741	88,732	141,857
TOTAL CURRENT EXPENDITURES	3,935,252	5,741,020	22,477,595	13,654,190	7,129,876	144,308,601
CAPITAL OUTLAY						
GENERAL GOVERNMENT	1,147,315	....	....	1,230,336	....	160,116
PUBLIC SAFETY	....	....	....	7,311	....	635,526
HIGHWAYS	1,558,284	2,154,933	3,240,050	1,242,200	859,974	4,727,815
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	341,513
TOTAL CAPITAL OUTLAY	2,705,599	2,154,933	3,240,050	2,479,847	859,974	5,864,970
DEBT REDEMPTION - BONDS PAID	10,000	....	225,000	225,000	265,000	....
- OTHER LONG-TERM DEBT	10,000	1,193	....	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	6,660,851	7,897,146	25,942,645	16,359,037	8,254,850	150,173,571
OTHER FINANCING USES						
OTHER USES	....	....	....	....	356,156	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	71,749	....	....	277,838	....	587,310
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,732,600	7,897,146	25,942,645	16,636,875	8,611,006	150,760,881

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1988 Estimate)	118,957	31,087	11,054	12,096	25,353	4,961
TOTAL ASSESSED VALUATION	555,052,824	156,894,667	60,705,297	66,662,158	89,892,416	47,607,363
1987 TAX LEVY (Payable in 1988)	18,649,969	4,781,934	2,408,007	2,750,897	4,446,217	1,661,304
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	15,534,990	3,821,176	2,013,712	2,273,494	3,421,555	1,459,912
SPECIAL ASSESSMENTS	483,674	160,021	45,631	924,357	44,686	112,738
LICENSES AND PERMITS	117,371	8,755	670	3,745	30,757	532
FINES AND FORFEITS	639,413	235,462	16,771	148,781	106,667	32,279
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	.....	.....	.....
- Highways	286,514	78,292	3,099	291,627	346,826	6,777
- Welfare	5,575,669	1,209,978	589,221	671,651	2,249,149	246,315
- All Other	2,110,882	57,002	15,153	17,030	284,074	7,245
State Grants - Local Government Aid	601,389	161,644	91,701	111,554	189,848	59,482
- Homestead Credit	4,203,223	1,215,853	451,660	525,561	1,214,134	179,556
- Mobile Home Homestead Credit	29,546	.....	1,677	2,279	11,498	849
- Attached Machinery Aid	46,227	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Small Business Credit	158,351	35,975	28,551	20,360	39,210	7,567
- Highways	2,860,366	1,606,924	726,450	1,530,414	1,896,624	1,116,754
- Welfare	3,276,972	1,139,864	714,838	472,471	1,720,616	191,766
- Other	825,638	254,310	143,579	119,382	691,703	43,802
Local Units Grants	252,041	.....	.....	.....	40,285	.....
TOTAL INTERGOVERNMENTAL REVENUES	20,226,818	5,759,842	2,765,929	3,762,329	8,683,967	1,860,113
CHARGES FOR SERVICES	3,381,648	1,019,260	450,048	299,505	775,622	121,952
INTEREST EARNINGS	1,678,125	512,058	147,719	508,752	437,899	57,024
ALL OTHER REVENUES	1,789,239	651,518	555,648	325,245	348,420	108,797
TOTAL REVENUES	43,851,278	12,168,092	5,996,128	8,246,208	13,849,573	3,753,347
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	11,601,375	.....	247,875	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	59,207	.....	.....	.....	82,099
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,153,460	32,734	.....	.....	202,332	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	57,606,113	12,260,033	6,244,003	8,246,208	14,051,905	3,835,446

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	5,162,654	1,991,502	1,249,623	1,083,314	1,351,857	620,869
PUBLIC SAFETY - Sheriff	2,462,032	719,671	225,229	397,965	....	187,796
- Corrections	2,506,519	457,342	62,920	15,965	1,083,872	9,602
- Other	172,021	13,160	10,683	1,024	60,456	6,281
TOTAL PUBLIC SAFETY	5,140,572	1,190,173	298,832	414,954	1,144,328	203,679
HIGHWAYS						
Administration	366,878	173,203	139,740	72,075	131,732	131,797
Operation and Maintenance	3,025,486	1,216,854	782,677	992,829	2,610,251	944,921
TOTAL HIGHWAYS	3,392,364	1,390,057	922,417	1,064,904	2,741,983	1,076,718
SANITATION	55,192	264,605	....	75,035	1,830	....
HEALTH	1,549,164	476,891	102,822	69,527	662,751	43,932
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	397,517	221,022	79,512	44,030	230,207	11,878
General Assistance	715,398	353,567	120,217	84,448	325,658	59,079
Aid to Families with Dependent Children	6,193,791	872,451	609,588	785,973	1,644,102	256,481
Medical Assistance (County Share)	1,707,176	361,823	195,552	330,157	568,466	141,455
Social Services	7,009,205	1,969,387	1,007,775	887,376	1,945,841	407,792
Other Welfare Costs	1,870,746	490,371	120,597	158,816	1,167,731	38,826
TOTAL HUMAN SERVICES	17,893,833	4,268,621	2,133,241	2,290,800	5,882,005	915,511
LIBRARIES	453,153	68,166	21,520	34,560	124,560	9,616
RECREATION AND PARKS	452,177	103,401	34,000	15,000	39,802	86,511
CONSERVATION OF NATURAL RESOURCES	515,516	247,723	161,619	375,371	172,262	144,552
ECONOMIC DEVELOPMENT	1,463,388	44,000	48,025	67,127	1,103	12,617
MISCELLANEOUS EXPENDITURES	....	733,027	95,959	77,141	101,925	6,822
INTEREST AND FISCAL CHARGES	1,383,616	106,116	105,730	283,401	201,554	6,098
TOTAL CURRENT EXPENDITURES	37,461,629	10,884,282	5,173,788	5,851,134	12,425,960	3,126,925
CAPITAL OUTLAY						
GENERAL GOVERNMENT	14,379	....	....	....	....	....
PUBLIC SAFETY	367,191	....	....	....	....	....
HIGHWAYS	3,633,876	1,048,072	391,909	1,385,426	864,278	642,172
RECREATION AND PARKS	21,544	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	212,554	....	92,526	36,136	....	....
TOTAL CAPITAL OUTLAY	4,249,544	1,048,072	484,435	1,421,562	864,278	642,172
DEBT REDEMPTION - BONDS PAID	665,000	289,339	111,788	301,199	65,000	....
- OTHER LONG-TERM DEBT	....	21,596	23,500	....	....	11,242
TOTAL EXPENDITURES (Inc. Principal)	42,376,173	12,243,289	5,793,511	7,573,895	13,355,238	3,780,339
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,153,460	32,734	....	....	202,332	....
- ENTERPRISE FUNDS	....	....	....	....	429	....
TOTAL EXPENDITURES AND OTHER USES	44,529,633	12,276,023	5,793,511	7,573,895	13,557,999	3,780,339

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1988

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1988 Estimate)	19,381	13,741	18,848	136,880	11,451	8,027
TOTAL ASSESSED VALUATION	94,173,375	45,013,819	100,329,101	908,441,986	71,882,862	70,548,148
1987 TAX LEVY (Payable in 1988)	3,339,948	2,790,128	4,152,041	23,411,587	2,897,797	2,501,655
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,683,814	2,200,417	3,322,213	25,462,090	2,368,442	2,257,964
SPECIAL ASSESSMENTS	....	151,481	127,500	....	27,797	364,692
LICENSES AND PERMITS	5,509	12,973	7,627	873,994	1,261	335
FINES AND FORFEITS	86,725	69,125	63,445	764,095	63,195	49,185
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	97,183	15,751	....
- Highways	404,707	....	3,146	250,184	458,620	327,975
- Welfare	909,619	1,515,784	951,076	5,980,206	....	493,893
- All Other	27,612	136,031	14,088	1,495,431	65,445	122,921
State Grants - Local Government Aid	159,904	110,794	141,624	347,774	122,693	71,781
- Homestead Credit	870,608	718,472	1,002,232	5,413,580	574,978	339,948
- Mobile Home Homestead Credit	....	6,602	....	32,375	1,715	3,535
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Small Business Credit	28,632	46,874	28,780	95,478	23,922	4,888
- Highways	1,957,332	854,843	1,456,900	1,376,022	1,005,822	1,540,583
- Welfare	778,201	1,648,411	689,373	3,118,895	....	340,220
- Other	167,166	120,015	184,867	1,794,424	111,259	98,929
Local Units Grants	1,000	....	....	1,532,952	....	....
TOTAL INTERGOVERNMENTAL REVENUES	5,304,781	5,157,826	4,472,086	21,635,017	2,380,205	3,344,673
CHARGES FOR SERVICES	514,775	551,114	334,435	3,436,745	359,701	352,454
INTEREST EARNINGS	229,615	174,494	159,754	2,378,678	229,699	158,391
ALL OTHER REVENUES	100,074	446,983	172,899	2,270,764	233,445	506,714
TOTAL REVENUES	8,925,293	8,764,413	8,659,959	56,821,383	5,663,745	7,034,408
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	705,000
- OTHER LONG-TERM DEBT	....	....	....	81,917	....	....
OTHER SOURCES	....	....	....	84,870	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	68,000	18,700	120,000	....	102,500
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	8,925,293	8,832,413	8,678,659	57,108,170	5,663,745	7,841,908

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,205,102	898,487	1,730,157	13,834,673	982,521	837,652
PUBLIC SAFETY - Sheriff	581,908	314,394	687,445	5,519,372	536,035	289,602
- Corrections	126,436	67,631	136,090	2,532,505	53,707	24,928
- Other	42,099	13,554	27,460	.....	17,119	8,771
TOTAL PUBLIC SAFETY	750,443	395,579	850,995	8,051,877	606,861	323,301
HIGHWAYS						
Administration	117,246	141,061	131,114	443,839	343,368	164,448
Operation and Maintenance	1,409,961	577,426	1,051,615	2,862,590	862,405	895,773
TOTAL HIGHWAYS	1,527,207	718,487	1,182,729	3,306,429	1,205,773	1,060,221
SANITATION	71,453	184,036	36,378	419,751	112,632	4,691
HEALTH	67,176	567,256	215,761	2,846,404	.....	208,379
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	100,426	102,598	44,256	547,884	.....	34,289
General Assistance	117,198	334,194	195,171	720,249	.....	53,452
Aid to Families with Dependent Children	673,513	1,585,285	778,890	5,387,193	.....	589,350
Medical Assistance (County Share)	380,027	517,569	326,506	1,215,512	.....	202,410
Social Services	1,535,530	1,636,901	1,217,571	10,104,802	.....	930,038
Other Welfare Costs	211,503	253,195	325,861	1,182,734	710,236	91,417
TOTAL HUMAN SERVICES	3,018,197	4,429,742	2,888,255	19,158,374	710,236	1,900,956
LIBRARIES	39,000	20,282	136,102	1,828,439	246,890	.....
RECREATION AND PARKS	50,189	25,578	71,184	965,088	38,144	17,655
CONSERVATION OF NATURAL RESOURCES	166,555	126,660	224,208	1,238,910	138,994	403,557
ECONOMIC DEVELOPMENT	960	2,069	32,970	708,776	117,939	.....
MISCELLANEOUS EXPENDITURES	186,375	421,017	30,118	.....	156,748	43,985
INTEREST AND FISCAL CHARGES	.....	75,705	19,692	973,483	25,032	68,870
TOTAL CURRENT EXPENDITURES	7,082,657	7,864,898	7,418,549	53,332,204	4,341,770	4,869,267
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	.....	27,847	67,285
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	1,908,047	666,430	1,573,323	2,791,012	1,336,054	1,624,487
RECREATION AND PARKS	.....	.....	.....	378,335	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	161,055	.....	.....
TOTAL CAPITAL OUTLAY	1,908,047	666,430	1,573,323	3,330,402	1,363,901	1,691,772
DEBT REDEMPTION - BONDS PAID	.....	150,000	60,000	310,000	160,000	100,000
- OTHER LONG-TERM DEBT	.....	.....	.....	150,442	.....	30,909
TOTAL EXPENDITURES (Inc. Principal)	8,990,704	8,681,328	9,051,872	57,123,048	5,865,671	6,691,948
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	68,000	18,700	120,000	.....	102,500
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	8,990,704	8,749,328	9,070,572	57,243,048	5,865,671	6,794,448

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TABLE 2
 CLASSIFICATION OF COUNTY REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 1988

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1988 Estimate)	47,325	67,369	12,405	4,306,550
TOTAL ASSESSED VALUATION	198,822,645	419,723,507	75,903,391	29,894,599,818
1987 TAX LEVY (Payable in 1988)	7,118,850	9,267,086	2,960,733	936,373,549
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	5,602,352	8,143,744	2,383,836	843,596,931
SPECIAL ASSESSMENTS	....	245,194	421,919	15,559,113
LICENSES AND PERMITS	214,599	160,757	12,611	6,794,353
FINES AND FORFEITS	197,807	333,745	72,394	19,049,240
INTERGOVERNMENTAL REVENUES				
Federal Grants - Narcotics Control	....	....	....	822,054
- Highways	133,189	....	231,888	15,222,864
- Welfare	2,398,484	3,317,298	872,579	317,583,805
- All Other	129,851	17,330	16,849	23,168,036
State Grants - Local Government Aid	292,264	302,567	120,626	15,480,951
- Homestead Credit	1,702,814	1,942,232	622,580	184,803,655
- Mobile Home Homestead Credit	....	44,284	2,000	1,117,709
- Attached Machinery Aid	....	....	....	2,420,289
- Taconite Homestead Credit	....	....	....	165,086
- Small Business Credit	90,223	27,518	22,627	4,802,760
- Highways	1,861,124	3,104,880	1,604,253	186,050,759
- Welfare	2,601,267	1,901,614	814,234	272,217,643
- Other	356,675	394,141	64,474	71,850,437
Local Units Grants	1,000	....	....	22,769,533
TOTAL INTERGOVERNMENTAL REVENUES	9,566,891	11,051,864	4,372,110	1,118,475,581
CHARGES FOR SERVICES	1,089,522	2,724,874	203,416	154,422,848
INTEREST EARNINGS	508,049	995,363	509,612	75,984,120
ALL OTHER REVENUES	1,180,206	919,498	172,171	106,844,639
TOTAL REVENUES	18,359,426	24,575,039	8,148,069	2,340,726,825
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	....	3,800,000	325,531	75,109,002
- OTHER LONG-TERM DEBT	....	....	....	12,835,772
OTHER SOURCES	....	....	....	374,539
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	....	....	32,241,056
- ENTERPRISE FUNDS	....	....	....	450,857
TOTAL REVENUES AND OTHER SOURCES	18,359,426	28,375,039	8,473,600	2,461,738,051

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1988

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	2,586,129	3,230,664	848,452	295,966,753
PUBLIC SAFETY - Sheriff	771,651	3,047,792	221,266	99,715,578
- Corrections	932,524	279,003	207,995	103,289,032
- Other	35,393	35,678	11,435	49,456,217
TOTAL PUBLIC SAFETY	1,739,568	3,362,473	440,696	252,460,827
HIGHWAYS				
Administration	222,728	163,861	170,647	27,960,181
Operation and Maintenance	1,454,721	2,006,934	1,135,484	176,788,349
TOTAL HIGHWAYS	1,677,449	2,170,795	1,306,131	204,748,530
SANITATION	....	229,524	88,048	14,480,390
HEALTH	1,033,958	795,568	40,886	75,397,206
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	321,818	279,252	77,073	33,132,606
General Assistance	525,988	395,089	146,407	79,651,935
Aid to Families with Dependent Children	2,411,191	3,381,955	714,682	343,379,757
Medical Assistance (County Share)	699,615	806,269	303,484	79,048,267
Social Services	3,957,670	4,601,677	1,257,681	299,403,746
Other Welfare Costs	433,637	1,151,771	161,830	245,345,105
TOTAL HUMAN SERVICES	8,349,919	10,616,013	2,661,157	1,079,961,416
LIBRARIES	81,026	423,672	....	33,697,191
RECREATION AND PARKS	59,533	343,726	34,115	18,671,922
CONSERVATION OF NATURAL RESOURCES	226,705	322,185	651,525	32,502,971
ECONOMIC DEVELOPMENT	11,792	....	....	12,903,374
MISCELLANEOUS EXPENDITURES	259,452	259,133	157,718	15,296,444
INTEREST AND FISCAL CHARGES	16,969	140,517	351,358	20,476,362
TOTAL CURRENT EXPENDITURES	16,042,500	21,894,270	6,580,086	2,056,563,386
CAPITAL OUTLAY				
GENERAL GOVERNMENT	....	455,794	....	16,349,668
PUBLIC SAFETY	....	....	....	14,772,204
HIGHWAYS	1,575,561	3,918,896	2,116,151	196,127,843
RECREATION AND PARKS	....	....	....	7,313,208
ALL OTHER CAPITAL OUTLAY	....	....	....	46,371,892
TOTAL CAPITAL OUTLAY	1,575,561	4,374,690	2,116,151	280,934,815
DEBT REDEMPTION - BONDS PAID	80,000	60,000	416,000	23,211,515
- OTHER LONG-TERM DEBT	....	....	1,327	4,120,726
TOTAL EXPENDITURES (Inc. Principal)	17,698,061	26,328,960	9,113,564	2,364,830,442
OTHER FINANCING USES				
OTHER USES	....	....	....	4,694,155
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	....	....	32,241,056
- ENTERPRISE FUNDS	....	....	....	4,398,271
TOTAL EXPENDITURES AND OTHER USES	17,698,061	26,328,960	9,113,564	2,406,163,924

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1988

NAME OF COUNTY	POPULATION	TYPE OF BOND				REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE						
AITKIN	13,332	1,510,000	....	....	....	....	1,510,000	....	363,481	321,542
ANOKA	229,648	10,669,802	....	525,000	4,445,000	....	15,639,802	5,815,000	3,455,108	4,441,598
BECKER	31,428	150,000	....	70,000	355,000	....	1,975,000	....	313,910	805,094
BELTRAMI	34,102	40,000	....	....	3,305,000	....	2,700,000	....	431,545	209,792
BENTON	28,434	....	....	....	....	....	....	....	389,622	149,809
BIG STONE	7,491	....	....	....	....	....	....	....	142,262	18,958
BLUE EARTH	52,917	475,000	240,000	1,600,000	....	....	2,315,000	555,000	382,725	1,738,497
BROWN	28,161	....	....	628,000	....	....	628,000	....	298,626	....
CARLTON	28,600	775,000	....	....	....	....	775,000	....	494,713	236,559
CARVER	44,597	2,740,000	....	310,000	....	....	3,460,000	....	715,947	552,298
CASS	21,188	....	....	....	465,000	....	465,000	....	743,924	2,935,363
CHIPPEWA	14,318	....	....	1,685,000	1,070,000	....	2,755,000	1,070,000	89,355	....
CHISAGO	29,868	....	....	7,010,000	3,525,000	....	10,835,000	575,000	572,818	244,202
CLAY	49,724	....	....	2,690,000	725,000	....	3,415,000	....	322,401	1,596
CLEARWATER	9,009	60,000	....	....	....	....	60,000	....	267,465	100,977
COOK	4,245	545,000	....	95,000	....	....	640,000	....	96,393	....
COTTONWOOD	13,487	1,765,000	....	155,000	....	....	1,920,000	1,765,000	195,094	126,569
CROW WING	44,141	2,370,000	....	....	....	....	3,850,000	....	578,827	644,135
DAKOTA	252,690	2,700,000	....	....	....	....	2,700,000	....	2,945,310	23,586,090
DODGE	15,237	....	....	....	510,000	....	1,380,000	870,000	108,050	235,008
DOUGLAS	30,285	....	....	....	11,575,000	1,725,000	14,885,000	5,180,000	275,406	1,762,042
FARIBAULT	18,141	....	....	1,215,000	1,645,000	....	4,075,000	....	80,388	....
FILLMORE	21,354	30,000	....	....	275,000	....	305,000	....	257,073	399,298
FREEBORN	34,674	....	....	2,440,000	....	....	2,440,000	....	324,002	358,897
GOODHUE	40,829	200,000	....	196,000	....	....	396,000	....	836,609	1,120,078
GRANT	6,957	....	....	266,000	25,000	....	291,000	....	83,600	1,039
HENNEPIN	989,956	71,800,000	....	....	....	....	71,800,000	5,300,000	41,042,612	21,136,221
HOUSTON	19,221	....	....	....	....	....	....	....	254,502	373,720
HUBBARD	15,602	....	....	....	....	....	....	....	374,965	....
ISANTI	26,991	3,495,000	....	20,000	3,090,000	1,020,000	7,625,000	4,595,000	286,256	27,176
ITASCA	42,834	2,295,000	....	....	....	....	2,295,000	....	4,471,890	602,124
JACKSON	12,900	....	....	95,000	....	....	95,000	....	293,264	....
KANABEC	12,989	390,000	....	330,000	295,000	....	1,015,000	....	145,758	119,136
KANDIYOHI	40,542	405,000	....	3,470,400	....	....	6,020,400	....	408,082	1,676,729
KITTSON	6,460	....	....	....	1,737,849	....	3,412,849	1,737,849	79,223	....
KOOCHICING	15,637	1,155,000	....	107,942	625,000	....	1,887,942	....	136,097	....
LAC QUI PARLE	9,796	25,000	....	420,000	....	....	445,000	....	137,910	31,730
LAKE	11,075	60,000	1,070,000	....	2,540,000	610,000	4,280,000	....	215,857	....
LAKE OF THE WOODS	3,941	....	....	130,000	140,000	....	870,000	....	125,531	287,155
LE SUEUR	23,660	650,000	....	70,000	....	....	870,000	....	62,976	....
LINCOLN	7,671	2,815,000	....	3,155,000	....	....	5,970,000	2,205,000	49,557	....
LYON	25,704	....	....	550,000	....	....	550,000	....	119,608	70,654
MAHNOMEN	5,576	80,000	....	190,000	....	....	270,000	80,000	85,341	84,940
MARSHALL	12,359	....	....	1,130,000	....	....	2,955,000	....	148,714	....
MARTIN	23,679	....	....	2,875,000	....	....	2,875,000	....	178,216	....
MCLEOD	30,914	3,650,000	....	365,000	....	....	4,015,000	1,940,000	421,317	224,841
MEEKER	21,181	....	....	621,000	....	75,000	696,000	....	360,958	2,118
MILLE LACS	19,033	....	....	....	....	....	....	....	217,278	....
MORRISON	30,478	....	....	....	....	....	....	....	185,030	1,228

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1988

NAME OF COUNTY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER				
MOWER	38,860	....	....	185,000	....	....	....	185,000	....	228,546	386,348
MURRAY	10,566	210,000	....	825,000	....	....	....	1,035,000	....	211,726	46,231
NICOLLET	28,810	1,125,000	....	790,000	....	....	100,000	2,015,000	....	677,671	....
NOBLES	21,410	....	....	....	....	....	....	....	....	197,118	....
NORMAN	8,882	....	....	3,960,000	....	....	200,000	4,160,000	595,000	17,143	4,307
OLMSTED	101,974	200,000	....	275,000	63,915,000	....	....	64,390,000	....	1,491,524	2,527,411
OTTER TAIL	55,453	165,000	....	75,000	4,300,000	....	6,725,000	11,265,000	4,300,000	803,855	33,262
PENNINGTON	13,522	310,000	....	40,000	965,000	....	345,000	1,660,000	840,000	50,363	404,764
PINE	21,363	685,000	....	....	....	....	....	685,000	685,000	115,158	....
PIPESTONE	10,980	1,735,000	....	....	30,000	....	....	1,765,000	1,735,000	84,929	27,706
POLK	33,727	....	....	2,407,000	4,720,000	....	1,075,000	8,202,000	....	124,155	....
POPE	11,629	950,000	....	....	....	....	....	950,000	....	114,337	....
RAMSEY	472,683	13,413,724	....	....	....	....	....	13,413,724	2,150,000	12,527,842	2,107,509
RED LAKE	4,942	....	....	531,000	....	....	....	531,000	241,000	73,132	....
REDWOOD	18,209	....	....	630,000	....	....	....	630,000	....	183,959	....
RENVILLE	18,969	....	....	....	....	....	....	....	....	90,868	80
RICE	48,220	90,000	....	....	....	....	....	90,000	....	536,894	409,388
ROCK	10,339	....	....	1,613,224	....	....	....	1,613,224	....	148,242	10,000
ROSEAU	14,621	....	....	....	....	....	....	....	....	220,495	....
SCOTT	55,727	8,450,000	....	765,000	....	....	....	9,215,000	295,000	1,119,372	955,478
SHERBURNE	38,277	575,000	....	....	1,525,000	....	....	2,100,000	....	241,951	....
SIBLEY	15,369	....	....	1,385,000	....	....	90,000	1,475,000	1,185,000	233,212	....
ST. LOUIS	200,027	....	....	....	5,235,000	....	....	5,235,000	....	4,802,143	6,336,237
STEARNS	118,957	11,350,000	....	1,595,000	16,640,000	....	....	29,585,000	16,640,000	1,398,526	493,313
STEELE	31,087	....	....	440,000	600,000	160,000	500,000	1,700,000	....	202,944	589,028
STEVENS	11,054	....	....	....	1,655,000	....	....	1,655,000	....	166,351	188,000
SWIFT	12,096	....	....	3,245,000	65,550	280,000	....	3,590,550	770,000	237,601	69,555
TODD	25,353	2,185,000	....	....	475,000	....	....	2,660,000	910,000	380,851	....
TRAVERSE	4,961	....	....	....	....	....	....	....	....	121,561	70,857
WABASHA	19,381	....	....	....	....	....	....	....	....	358,295	203,239
WADENA	13,741	760,000	....	....	475,000	....	400,000	1,635,000	....	165,351	....
WASECA	18,848	....	....	120,000	....	....	....	120,000	....	363,319	211,987
WASHINGTON	136,880	7,680,000	1,355,000	5,705,000	....	....	....	14,740,000	1,655,000	1,356,142	1,049,488
WATONWAN	11,451	....	....	45,000	....	....	300,000	345,000	....	171,251	....
WILKIN	8,027	450,000	....	845,000	....	....	....	1,295,000	....	84,836	35,967
WINONA	47,325	310,000	....	....	....	....	....	310,000	....	237,802	....
WRIGHT	67,369	4,250,000	....	240,000	....	....	....	4,490,000	....	308,644	....
YELLOW MEDICINE	12,405	....	....	2,034,300	....	....	2,970,000	5,004,300	125,000	152,216	5,925
TOTAL	4,306,550	165,743,526	2,665,000	60,164,866	136,948,399	3,870,000	29,060,000	398,451,791	63,813,849	94,565,921	80,793,293

[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 - 1988

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]	14,318	2,780,218	2,561,117	219,101	199,697	.....	418,798	.....	.....	.....	153,517	.....	69,356	100,000
CLEARWATER		9,009	1,774,978	1,800,729	-25,751	1,701	5,223	-29,273	.....	.....	.....	-50,000	26,940	.....	35,362
COOK	[2]	4,245	2,069,518	2,358,092	-288,574	42,824	875	-246,625	.....	.....	.....	-54,236	169,918	875	.....
DOUGLAS		30,285	17,086,759	17,044,664	42,095	403,734	.....	445,829	.....	.....	.....	1,054,473	.....	544,062	552,106
GRANT		6,957	1,604,590	1,630,165	-25,575	26,694	.....	1,119	22,907	.....	.....	74,941	.....	1,619	15,000
HENNEPIN		989,956	133,805,043	146,812,670	-13,007,627	13,128,300	12,238	108,435	8,845,335	1,647,031	-2,772,220	5,881,815	976,758	690,522
ITASCA		42,834	12,573,553	12,419,775	153,778	78,407	.....	232,185	.....	.....	.....	269,582	.....	.....	183,071
KANABEC		12,989	3,745,107	3,525,410	219,697	106,416	.....	326,113	.....	.....	.....	64,089	.....	26,348	150,002
MAHONOMEN	[1]	5,576	847,490	936,836	-89,346	.....	.....	-89,346	.....	.....	.....	22,689	.....	8,488	11,872
MEEKER		21,181	3,779,970	3,724,558	55,412	235,146	.....	290,558	.....	.....	.....	343,425	.....	10,597	77,363
MURRAY		10,566	2,084,834	1,793,039	291,795	72,351	1,746	362,400	.....	.....	.....	28,708	.....	.....	.....
OLMSTED		101,974	8,958,818	8,085,888	872,930	238,896	505,207	606,619	.....	.....	.....	212,657	.....	505,207	411,160
PIPESTONE	[2]	10,980	3,959,084	3,901,526	57,558	266,247	.....	323,805	.....	.....	.....	662,326	.....	132,916	71,987
RENVILLE		18,969	2,150,255	2,002,812	147,443	55,103	604	201,942	.....	.....	.....	26,404	.....	47	1,890
SWIFT	[1]	12,096	2,206,865	2,283,885	-77,020	6,428	.....	-70,592	.....	.....	.....	18,080	.....	35,447	52,498
TOTAL		1,291,935	199,427,082	210,881,166	-11,454,084	14,861,944	525,893	2,881,967	8,868,242	0	1,647,031	-2,876,456	9,009,564	0	2,352,833	

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 - 1988

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BECKER	[1]	31,428	1,053,534	1,056,100	-2,566	12,462	18,758	-8,862	....	....	....	....	20,004	....	18,758	26,020
BELTRAMI		34,102	2,716,917	2,671,887	45,030	17,717	19,093	43,654	59	....	....	....	66,757	....	19,093	20,000
COOK	[2]	4,245	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,237	1,443,095	1,491,815	-48,720	11,900	33,062	-69,882	....	....	....	-17,471	10,841	....	33,062	50,000
HUBBARD		15,602	2,451,276	2,331,124	120,152	108,356	57,552	170,956	....	....	....	115,698	102,494	....	245	....
ITASCA		42,834	2,940,156	3,544,996	-604,840	69,582	....	-535,258	....	13,250	....	....	77,043	....	....	....
LAKE	[1]	11,075	1,260,366	1,372,894	-112,528	55,853	90,320	-146,995	....	....	....	-36,056	13,634	....	89,665	70,000
LAKE OF THE WOODS		3,941	997,986	969,598	28,388	6,313	706	33,995	....	....	....	....	44,359	....	....	....
MAHNOMEN	[3]	5,576	886,109	845,254	40,855	....	....	40,855	....	....	....	....	....	....	12,255	....
PENNINGTON	[1]	13,522	1,311,872	1,270,046	41,826	47,879	30,693	59,012	38,582	....	....	....	5,136	....	29,125	75,000
PIPESTONE	[2]	10,980	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		472,683	4,463,820	4,801,327	-337,507	....	83,404	-420,911	....	....	....	-528,310	73,620	....	82,500	....
RED LAKE		4,942	1,010,099	1,005,319	4,780	381	3,173	1,988	....	....	....	....	12,809	....	3,000	....
ST. LOUIS		200,027	11,990,295	14,204,022	-2,213,727	1,607,537	381,939	-988,129	1,589,875	....	....	....	266,482	....	370,474	350,000
STEELE		31,087	2,140,463	2,092,372	48,091	56,227	51,506	52,812	....	....	....	....	29,962	....	51,506	70,000
TODD-WADENA		13,741	1,954,132	1,999,095	-44,963	50,162	31,864	-26,665	....	....	....	....	41,458	....	31,864	50,000
TRAVERSE		4,961	1,126,866	1,073,234	53,632	2,028	38	55,622	....	....	....	....	20,734	....	....	....
TOTAL		915,983	37,746,986	40,729,083	-2,982,097	2,046,397	802,108	-1,737,808	1,628,516	13,250	0	-466,139	785,333	0	741,547	711,020

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.

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TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1988

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE			
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE				NET INCOME OR LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		13,332														
CONSERVATION CENTER			307,154	311,755	-4,601	6,874	....	2,273	....	....	3,152	....	14,090	....	....	9,400
ANOKA		229,648														
GOLF COURSE			431,099	277,244	153,855	....	750	153,105	....	....	....	....	83,092	....	....	....
WAVE POOL			362,039	218,922	143,117	....	....	143,117	....	....	....	....	1,543,022	....	....	....
BELTRAMI		34,102														
NURSING SERVICE			449,607	576,456	-126,849	127,248	8,444	-8,045	....	61,681	58,671	....	15,598	....	....	....
CLAY		49,724														
NURSING SERVICE			540,837	1,139,339	-598,502	357,785	....	-240,717	....	131,656	226,129	-262,348	4,063	....	....	....
SANITARY LANDFILL			572,671	201,139	371,532	51,438	....	422,970	....	....	....	195,172	....	....	....	....
CLEARWATER		9,009														
NURSING SERVICE			617,508	630,347	-12,839	60,490	....	47,651	....	14,528	42,027	....	1,222	....	....	....
CROW WING		44,141														
SOLID WASTE			298,779	429,120	-130,341	132,115	....	1,774	106,288	....	25,818	-10,000	....	....	....	....
DAKOTA		252,690														
SOLID WASTE			1,402,109	-1,402,109	87,925	11,749	-1,325,933	....	....	....	84,614	4,459	2,651,536	....	....
48 DODGE		15,237														
SANITARY LANDFILL			456,467	305,796	150,671	13,735	....	164,406	....	....	....	....	....	....	....	....
DOUGLAS		30,285														
NURSING SERVICE			477,335	814,238	-336,903	411,211	....	74,308	....	78,436	132,761	....	9,693	....	....	....
SOLID WASTE			645,348	1,377,245	-731,897	1,366,907	....	635,010	1,110,246	....	156,970	....	251,457	....	359,901	197,280
FILLMORE		21,354														
SANITATION FUND			276,475	329,239	-52,764	55,184	24,646	-22,226	38,801	....	14,596	-200,000	79,530	....	24,646	25,000
HENNEPIN		989,956														
HRA			17,686	-17,686	....	....	-17,686	....	....	....	....	2,383	....	....	....
METRO HEALTH PLAN			5,602,110	5,879,527	-277,417	....	422	-277,839	....	....	....	....	15,062	....	....	....
REGIONAL RAILROAD AUTH			1,812,208	-1,812,208	6,808,418	....	4,996,210	5,259,483	....	1,069,514	....	....	....	....	....
HUBBARD		15,602														
SOLID WASTE			23,757	401,507	-377,750	275,911	....	-101,839	....	....	....	-77,020	90,146	....	....	....
JACKSON		12,900														
NURSING SERVICE			240,852	427,312	-186,460	241,415	....	54,955	....	63,644	73,571	....	7,008	....	....	....
KITTSO		6,460														
NURSING SERVICE			174,084	226,358	-52,274	30,926	....	-21,348	....	....	20,926	....	2,669	....	....	....
RURAL WATER DISTRICT			155,760	192,054	-36,294	190,054	135,206	18,554	....	....	....	....	12,924	1,868,917	135,206	2,738,068
LAKE		11,075														
SANITARY DISTRICT			43,821	150,975	-107,154	18,592	5,394	-93,956	17,043	....	....	....	....	....	5,023	15,000
LAKE OF THE WOODS		3,941														
AMBULANCE			21,703	40,386	-18,683	32,771	....	14,088	7,223	....	24,726	....	9,804	....	....	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1988

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
WYNONA		47,325														
SOLID WASTE			819,638	655,466	164,172	328,613	....	492,785	155,379	....	88,608	....	1,706,565	....	....
TOTAL		2,831,690	29,962,416	35,229,347	-5,266,931	14,030,086	4,056,691	4,706,464	6,945,615	549,601	7,156,129	-458,400	6,760,321	11,124,323	4,392,871	4,662,689

HJ 11 .M627 1988

Report of the State Auditor
of Minnesota on the

HJ 11 .M627 1988

Report of the State Auditor
of Minnesota on the

DATE	ISSUED TO
OCT 12 '94	[REDACTED]
MAY 5 '99	[REDACTED]
MAR 08 '07	[REDACTED]

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