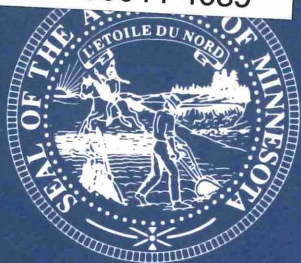


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MARK B. DAYTON
STATE AUDITOR

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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 4,400 local units of government. The local units of government include the following:

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

The State Auditor also maintains a database 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, 1989

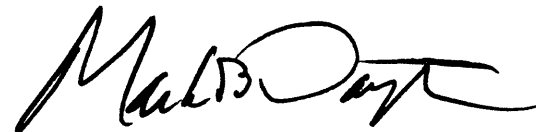
MAY 9 1991

P R E F A C E

The annual report of the State Auditor covers the revenues, expenditures, indebtedness, taxable tax capacities and tax levies of the counties in Minnesota for the fiscal year ended December 31, 1989. Populations are the 1990 census counts from the U.S. Census Bureau. 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.

A handwritten signature in black ink, appearing to read 'Mark B. Dayton', with a stylized flourish at the end.

Mark B. Dayton
State Auditor

April 26, 1991

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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, 1989. 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 tax capacities. All counties report their governmental funds on the modified accrual basis of accounting.

OPERATIONS

A comparative summary of revenues, expenditures, and outstanding bonded indebtedness of the counties for the years 1985 through 1989 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 1990 census counts from the U.S. Census Bureau.

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

REVENUES

Revenues of county governmental funds totaled \$2.59 billion in 1989, which is \$249 million or 10.6% higher than in 1988. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 83.8% of total revenues in 1989.

Over the past five years the percentage of revenues from taxes has increased from 32.0% in 1985 to 34.7% in 1990. Intergovernmental revenues have declined from 52.1% in 1985 to 49.1% in 1989. During this five year-period the amount of taxes collected increased from \$634.3 million to \$897.5 million, and intergovernmental revenues increased from \$1.03 billion to \$1.27 billion.

EXPENDITURES

Expenditures (excluding principal payment on debt) by counties for governmental functions in 1989 totaled \$2.59 billion, which is an increase of \$256.8 million, or 11.0% over 1988. The increase in five years is \$628.9 million, or 32%. Most of the increase over the five years from 1985 to 1989 came from Human Services, which rose \$288.6 million. Public safety expenditures rose \$86.5 million, highway expenditures increased \$68.9 million, and general government rose \$128.6 million during the last five years.

Human Services is the largest county function, accounting for 52.8% of the total current expenditures in 1989.

	1989 Amount	1988 Amount
Human Services Expenditures		
Minnesota Supplemental Assistance	40,925,524	33,132,606
General Assistance	81,033,517	79,651,935
Aid to Families with Dependent Children	346,215,545	343,379,757
Medical Assistance (county share)	88,266,856	79,048,267
Social Services	355,282,720	299,403,746
Other Welfare Costs	277,117,800	245,345,105
Total	<u>1,188,841,962</u>	<u>1,079,961,416</u>

This report does not include direct welfare payments for the counties made by the State Department of Human Services. 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. These enterprise funds report their operations using the accrual basis of accounting.

The 15 county hospitals had operating revenues of \$222.3 million and operating expenses of \$229.3 million, resulting in an operating loss of \$7.1 million. The non-operating revenues (primarily Hennepin county's \$18.4 million in taxes and grants) resulted in net income of \$9.5 million for all hospitals.

Counties operated 17 nursing homes during 1989. The results of operation for 15 of the nursing homes are shown on Table 6. (Two nursing homes include their operation with the county hospital). County nursing homes had operating revenues of \$42.6 million and operating expenses of \$44.8 million. Net operating loss was \$2.2 million; however, non-operating revenues reduced the net loss to \$1.4 million compared to a net loss of \$1.7 million for the prior year.

Thirty-three counties operate 50 other public service enterprise funds, which include nursing services, and sanitation operations. In this category, operating revenues totaled \$78.2 million, and operating expenses totaled \$75.4 million, resulting in an operating income of \$2.8 million. Non-operating revenues increased net income to a profitable \$9.4 million.

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

PUBLIC SERVICE ENTERPRISE	1989 Amount	1988 Amount
Hospitals - Table 5		
Operating Revenues	222,259,185	199,427,082
Operating Expenses	229,314,802	210,881,166
Operating Income (Loss)	<u>(7,055,617)</u>	<u>(11,454,084)</u>
Nursing Homes - Table 6		
Operating Revenues	42,581,876	37,746,986
Operating Expenses	44,817,056	40,729,083
Operating Income (Loss)	<u>(2,235,180)</u>	<u>(2,982,097)</u>
Other Enterprises - Table 7		
Operating Revenues	78,173,587	29,962,416
Operating Expenses	75,390,691	35,229,347
Operating Income (Loss)	<u>2,782,896</u>	<u>(5,266,931)</u>

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$644.6 million at the end of 1989, an increase of \$246.1 million from 1988. Twenty-four counties issued bonds during 1989 totaling \$374 million as compared to 26 counties issuing \$87.2 million in 1988.

During 1989, the counties issued bonds totaling \$374 million and retired bonds totaling \$127.9 million, leaving \$644.6 million outstanding at December 31, 1989. In Table 4, the liabilities for compensated absences totaled \$103.6 million, and other long-term debt totaled \$102.8 million.

FIGURE 1

Governmental Revenues

\$2,589,690,866

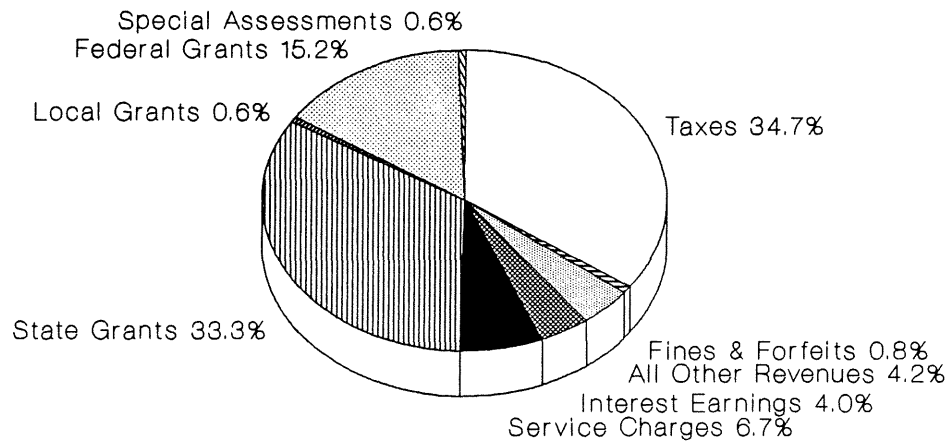


FIGURE 2

Governmental Current Expenditures

\$2,252,859,580

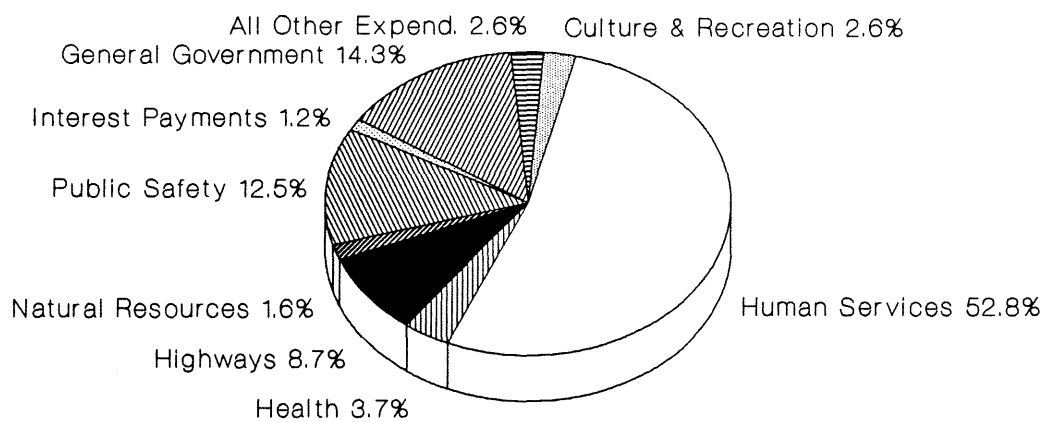
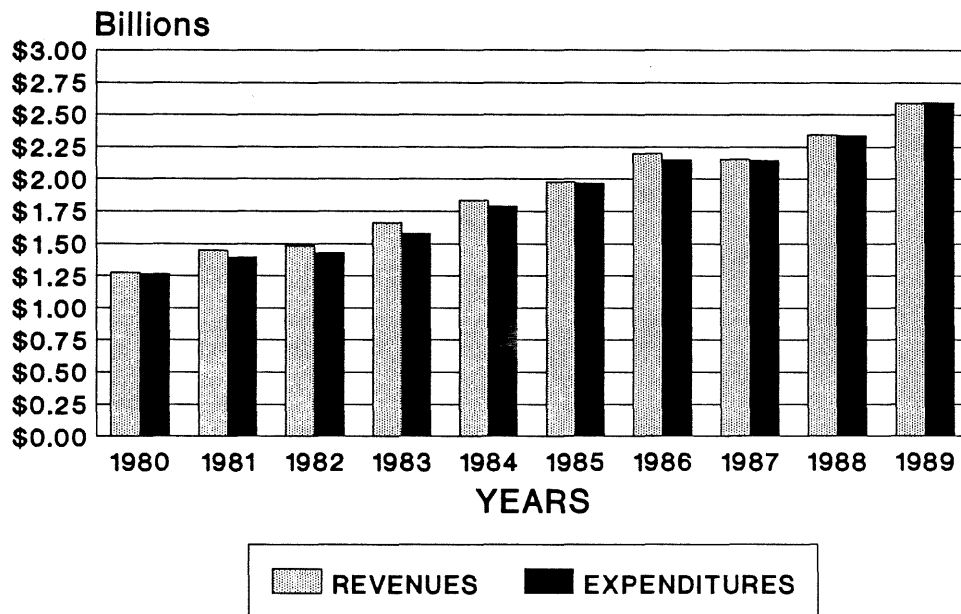


FIGURE 3

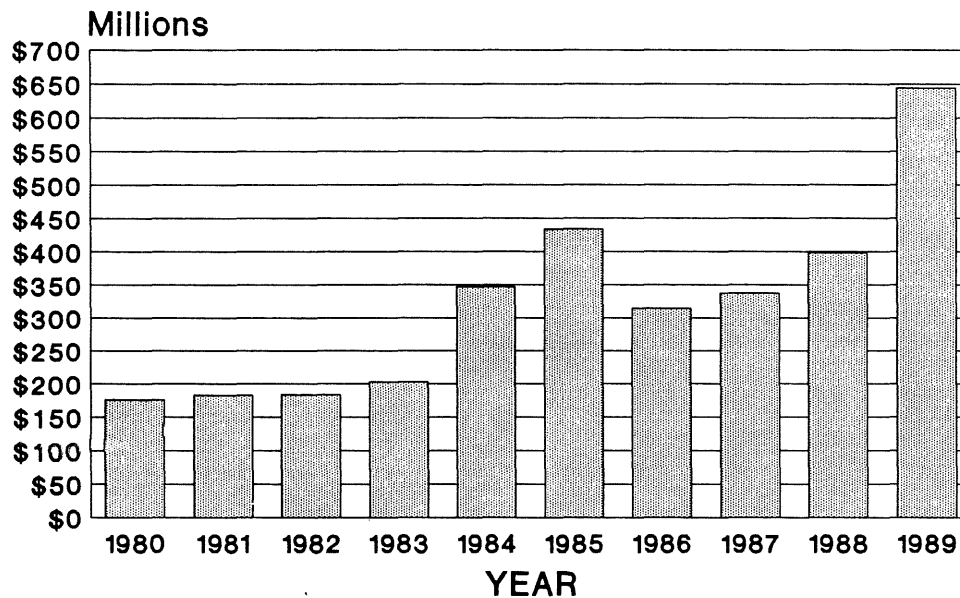
GOVERNMENTAL REVENUES & EXPENDITURES *



* Excludes Principal Payments

FIGURE 4

OUTSTANDING BONDED INDEBTEDNESS



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

TABLE I
REVENUES, EXPENDITURES, AND BONDED DEBT OF THE COUNTIES
FOR THE YEARS ENDED DECEMBER 31, 1985, 1986, 1987, 1988 AND 1989

GOVERNMENTAL FUNDS	1985		1986		1987		1988		1989		1988 - 1989
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]
REVENUES											
TAXES	634,258,232	32.0%	703,691,452	32.0%	767,742,634	35.7%	843,596,931	36.0%	897,453,705	34.7%	6.4%
SPECIAL ASSESSMENTS	14,109,879	0.7%	14,138,218	0.6%	16,581,376	0.8%	15,559,113	0.7%	15,449,469	0.6%	-0.7%
LICENSES AND PERMITS	4,854,180	0.2%	5,555,703	0.3%	6,272,884	0.3%	6,794,353	0.3%	7,646,576	0.3%	12.5%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	372,459,843	18.8%	360,057,942	16.4%	343,743,133	16.0%	356,796,759	15.2%	393,996,009	15.2%	10.4%
STATE GRANTS	644,353,547	32.6%	668,307,136	30.4%	684,587,649	31.8%	738,909,289	31.6%	862,579,962	33.3%	16.7%
LOCAL UNITS GRANTS	14,680,319	0.7%	12,426,742	0.6%	20,224,176	0.9%	22,769,533	1.0%	14,732,051	0.6%	-35.3%
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%	1,271,308,022	49.1%	13.7%
CHARGES FOR SERVICES	105,507,243	5.3%	118,768,847	5.4%	133,066,705	6.2%	154,422,848	6.6%	173,007,670	6.7%	12.0%
FINES AND FORFEITS	14,981,912	0.8%	16,431,187	0.7%	18,926,313	0.9%	19,049,240	0.8%	19,549,650	0.8%	2.6%
MISCELLANEOUS REVENUES											
INTEREST EARNINGS	93,390,284	4.7%	78,533,886	3.6%	69,576,410	3.2%	75,984,120	3.2%	102,871,673	4.0%	35.4%
ALL OTHER REVENUES	80,448,427	4.1%	219,239,279	10.0%	92,718,127	4.3%	106,844,639	4.6%	102,404,101	4.0%	-4.2%
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%	2,589,690,866	100.0%	10.6%
OTHER SOURCES											
BORROWING	40,964,786		88,502,425		71,228,606		87,944,774		371,547,508		322.5%
TOTAL REVENUES AND BORROWING	2,020,008,652		2,285,652,817		2,224,668,013		2,428,671,599		2,961,238,374		21.9%
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%	322,812,804	14.3%	9.1%
PUBLIC SAFETY	197,960,479	11.4%	210,876,459	11.8%	231,437,300	12.3%	252,460,827	12.3%	281,764,320	12.5%	11.6%
STREETS AND HIGHWAYS	205,145,014	11.8%	181,999,730	10.2%	175,867,850	9.4%	204,748,530	10.0%	195,583,036	8.7%	-4.5%
SANITATION	5,924,986	0.3%	7,621,833	0.4%	10,332,256	0.6%	14,480,390	0.7%	19,565,093	0.9%	35.1%
HEALTH	56,563,985	3.3%	58,368,831	3.3%	65,693,490	3.5%	75,397,206	3.7%	83,957,592	3.7%	11.4%
HUMAN SERVICES	901,133,249	51.8%	942,604,018	52.8%	987,378,439	52.6%	1,079,961,416	52.5%	1,188,841,962	52.8%	10.1%
LIBRARIES	28,619,613	1.6%	30,281,435	1.7%	32,185,382	1.7%	33,697,191	1.6%	36,453,407	1.6%	8.2%
PARKS AND RECREATION	16,155,383	0.9%	17,211,086	1.0%	17,265,344	0.9%	18,671,922	0.9%	21,353,187	0.9%	14.4%
CONSERVATION OF NATURAL RESOURCES	33,629,299	1.9%	35,211,556	2.0%	38,191,947	2.0%	32,502,971	1.6%	36,653,216	1.6%	12.8%
ECONOMIC DEVELOPMENT	13,492,002	0.8%	9,823,749	0.5%	11,563,177	0.6%	12,903,374	0.6%	20,094,572	0.9%	55.7%
MISCELLANEOUS EXPENDITURES	20,611,317	1.2%	13,715,831	0.8%	18,614,146	1.0%	15,296,444	0.7%	18,049,044	0.8%	18.0%
INTEREST AND FISCAL CHARGES	23,362,140	1.3%	24,481,640	1.4%	17,078,752	0.9%	20,476,362	1.0%	27,731,347	1.2%	35.4%
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%	2,252,859,580	100.0%	9.5%
PERCENT OF TOTAL EXPENDITURES		88.5%		83.0%		87.4%		88.0%		86.8%	
CAPITAL OUTLAY:											
GENERAL GOVERNMENT	15,662,355	6.9%	13,956,136	3.8%	12,808,873	4.7%	16,349,668	5.8%	58,574,130	17.2%	258.3%
PUBLIC SAFETY	9,332,848	4.1%	18,048,177	4.9%	24,779,281	9.2%	14,772,204	5.3%	11,996,045	3.5%	-18.8%
STREETS AND HIGHWAYS	160,149,347	70.9%	176,886,735	48.5%	205,296,014	76.0%	196,127,843	69.8%	238,624,903	69.9%	21.7%
SANITATION	22,489,222	10.0%	133,960,915	36.7%	5,409,971	2.0%	9,539,961	3.4%	3,499,868	1.0%	-63.3%
HEALTH	736,760	0.3%	4,779,590	1.3%	2,482,031	0.9%	23,988,916	8.5%	2,957,203	0.9%	-87.7%
HUMAN SERVICES	1,755,728	0.8%	1,773,228	0.5%	975,106	0.4%	2,066,540	0.7%	2,643,293	0.8%	27.9%
LIBRARIES	5,219,006	2.3%	7,118,241	2.0%	5,894,129	2.2%	3,817,577	1.4%	4,606,753	1.3%	20.7%
PARKS AND RECREATION	7,332,807	3.2%	3,309,499	0.9%	4,231,811	1.6%	7,313,208	2.6%	4,505,378	1.3%	-38.4%
CONSERVATION OF NATURAL RESOURCES	1,013,601	0.4%	3,202,324	0.9%	4,557,958	1.7%	2,510,141	0.9%	7,443,043	2.2%	196.5%
ECONOMIC DEVELOPMENT	1,370,676	0.6%	1,025,988	0.3%	1,654,326	0.6%	1,496,500	0.5%	3,532,939	1.0%	136.1%
MISCELLANEOUS EXPENDITURES	709,772	0.3%	940,171	0.3%	2,041,769	0.8%	2,952,257	1.1%	3,099,894	0.9%	5.0%
TOTAL CAPITAL OUTLAY	225,772,122	100.0%	365,001,004	100.0%	270,131,269	100.0%	280,934,815	100.0%	341,483,449	100.0%	21.6%
PERCENT OF TOTAL EXPENDITURES		11.5%		17.0%		12.6%		12.0%		13.2%	
TOTAL EXPENDITURES	1,965,467,307		2,151,681,302		2,146,607,171		2,337,498,201		2,594,343,029		11.0%
OTHER USES											
DEBT REDEMPTION - PRINCIPAL	23,539,941		192,109,305		33,428,693		27,332,241		117,264,466		
TOTAL EXPENDITURES & DEBT REDEMPTION	1,989,007,248		2,343,790,607		2,180,035,864		2,364,830,442		2,711,607,495		
SUMMARY OF BONDED DEBT TRANSACTIONS											
OUTSTANDING JANUARY 1 [*]	344,874,800		441,537,760		316,698,363		340,763,554		398,451,791		
ISSUED	110,338,684		67,633,500		64,906,000		87,158,719		373,983,000		
PAID	21,705,391		194,723,897		43,489,809		29,470,482		127,855,954		
OUTSTANDING DECEMBER 31	433,508,093		314,447,363		338,114,554		398,451,791		644,578,837		

NOTE: [*] THE JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT INCORRECTLY REPORTED IN THE PREVIOUS YEAR.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1990 Census)	12,425	243,641	27,881	34,384	30,185	6,285
TAXABLE TAX CAPACITY	11,719,132	182,424,743	17,946,239	15,499,127	17,058,763	4,325,283
1988 TAX LEVY (Payable in 1989)	4,509,942	40,497,575	5,360,250	6,276,172	5,382,336	1,861,921
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	3,706,999	41,355,402	4,366,591	5,215,430	4,482,459	1,344,302
SPECIAL ASSESSMENTS	22,903	....	367,925	129,048	28,250	6,128
LICENSES AND PERMITS	101,461	409,293	63,112	73,465	28,028	3,480
FINES AND FORFEITS	90,125	1,020,863	178,556	327,788	114,047	34,758
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	29,531	....	29,907	....	....
- Highways	24,849	71,123	61,050	106,238	435,741	....
- Welfare	1,325,680	11,700,074	3,088,293	5,243,122	1,572,472	422,906
- All Other	1,034,999	2,055,528	640,564	396,250	45,431	91,862
State Grants - Local Government Aid	119,138	536,178	207,188	219,922	142,074	47,421
- Homestead Credit	796,055	11,252,523	1,101,674	1,318,215	1,090,295	288,590
- Mobile Home Homestead Credit	5,404	206,437	12,872	27,170	22,755	1,177
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	21,244	....	9,049	15,681	14,650	189,641
- Highways	2,609,963	3,019,253	2,155,062	3,083,204	1,890,983	897,764
- Welfare	1,200,538	7,127,003	2,720,841	5,045,460	1,004,071	362,454
- Other	657,745	2,723,486	596,194	920,836	480,688	401,291
Local Units Grants	92,855	1,746,695	....	1,455,056	....	....
TOTAL INTERGOVERNMENTAL REVENUES	7,888,470	40,557,930	10,592,787	17,861,061	6,699,160	2,703,106
CHARGES FOR SERVICES	601,343	10,930,286	771,682	1,631,985	940,821	259,046
INTEREST EARNINGS	497,242	6,040,129	383,729	1,056,228	444,161	154,223
ALL OTHER REVENUES	354,183	6,647,363	706,817	1,994,765	525,043	236,087
TOTAL REVENUES	13,262,726	106,961,266	17,431,199	28,289,770	13,261,969	4,741,130
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	34,464,534	1,991,720	....	....	....
- OTHER LONG-TERM DEBT	188,265	126,489	1,554,164	187,156	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	690,626	1,000,455	338,455	68,000	107,313	....
- ENTERPRISE FUNDS	....	236,493	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	14,141,617	142,789,237	21,315,538	28,544,926	13,369,282	4,741,130

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	1,641,449	17,095,834	2,378,962	3,973,690	1,730,472	746,196	
PUBLIC SAFETY - Sheriff	461,068	8,958,847	1,045,183	781,377	1,035,560	230,975	
- Corrections	595,754	5,828,474	564,801	993,161	151,086	35,632	
- Other	62,606	188,550	78,975	105,924	30,533	4,198	
TOTAL PUBLIC SAFETY	1,119,428	14,975,871	1,688,959	1,880,462	1,217,179	270,805	
HIGHWAYS							
Administration	186,129	564,440	134,442	248,676	127,326	173,590	
Operation and Maintenance	1,257,791	3,880,129	1,535,767	1,607,968	1,153,748	687,868	
TOTAL HIGHWAYS	1,443,920	4,444,569	1,670,209	1,856,644	1,281,074	861,458	
SANITATION	162,221	889,483	292,235	627,623	55,229	99,118	
HEALTH	407,234	2,767,694	147,715	70,216	479,961	48,033	
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance	93,586	993,537	248,922	399,922	141,787	28,938	
General Assistance	342,363	1,973,222	646,335	1,185,763	311,177	77,096	
Aid to Families with Dependent Children	1,141,661	15,012,056	3,348,295	7,013,908	2,045,605	321,551	
Medical Assistance (County Share)	426,435	2,293,676	775,680	1,133,098	630,792	200,594	
Social Services	1,614,236	15,471,563	3,276,917	4,842,579	2,196,097	658,930	
Other Welfare Costs	281,381	3,150,720	705,109	1,030,708	385,579	69,066	
TOTAL HUMAN SERVICES	3,899,662	38,894,774	9,001,258	15,605,978	5,711,037	1,356,175	
LIBRARIES	67,329	3,435,263	82,505	75,000	174,489	22,089	
RECREATION AND PARKS	202,208	3,080,117	277,126	96,455	26,379	42,721	
CONSERVATION OF NATURAL RESOURCES	586,414	431,770	568,096	880,468	156,761	199,206	
ECONOMIC DEVELOPMENT	627,121	2,458,002	232,040	53,540	7,049	116,883	
MISCELLANEOUS EXPENDITURES	.....	527,096	283,926	460,980	67,534	90,705
INTEREST AND FISCAL CHARGES	137,219	1,716,545	170,728	428,734	24,575	3,723	
TOTAL CURRENT EXPENDITURES	10,294,205	90,717,018	16,793,759	26,009,790	10,931,739	3,857,112	
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....	838,067	119,535	....	....	....
PUBLIC SAFETY	....	....	465,139	1,933,876	....	....
HIGHWAYS	1,691,047	8,431,816	1,826,854	2,632,542	1,820,768	620,659	
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	1,324,408	13,216	....	....	....
TOTAL CAPITAL OUTLAY	1,691,047	10,594,291	2,424,744	4,566,418	1,820,768	620,659	
DEBT REDEMPTION - BONDS PAID	100,000	1,300,000	220,000	305,000	....	....
- OTHER LONG-TERM DEBT	173,285	545,006	46,221	80,214	36,119	18,958	
TOTAL EXPENDITURES (Inc. Principal)	12,258,537	103,156,315	19,484,724	30,961,422	12,788,626	4,496,729	
OTHER FINANCING USES							
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	690,626	1,000,455	338,455	68,000	107,313	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	12,949,163	104,156,770	19,823,179	31,029,422	12,895,939	4,496,729	

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1990 Census)	54,044	26,984	29,259	47,915	21,791	13,228
TAXABLE TAX CAPACITY	35,779,699	17,526,874	15,591,172	38,273,193	19,805,256	9,631,066
1988 TAX LEVY (Payable in 1989)	10,573,680	4,689,955	7,388,601	9,763,664	7,153,217	3,648,120
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	8,716,457	3,243,614	5,929,701	9,803,063	6,492,264	2,571,665
SPECIAL ASSESSMENTS	438,610	196,618	....	132,278	....	589,159
LICENSES AND PERMITS	39,912	3,435	41,303	132,474	94,537	5,219
FINES AND FORFEITS	255,440	108,648	62,064	325,890	176,845	41,420
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	904	310,909	1,801	17,323	275,178	217,085
- Welfare	4,551,705	1,244,855	2,796,174	2,222,429	3,160,468	1,089,689
- All Other	10,564	18,519	184,707	84,639	567,362	90,019
State Grants - Local Government Aid	310,562	211,562	247,249	187,603	155,912	126,289
- Homestead Credit	1,859,488	1,090,881	1,626,487	2,245,111	1,120,565	638,001
- Mobile Home Homestead Credit	29,686	5,968	....	47,743	7,125	4,104
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	152,801	61,530	744,347	6,150	16,039	249,969
- Highways	1,940,290	2,450,770	2,611,674	1,798,098	2,819,457	1,293,411
- Welfare	4,092,206	1,062,087	3,021,362	1,225,151	3,332,523	979,362
- Other	824,199	656,611	788,362	777,264	793,374	601,665
Local Units Grants	....	....	....	347,706	58,233	27,346
TOTAL INTERGOVERNMENTAL REVENUES	13,837,722	7,113,692	12,513,102	8,959,217	12,306,236	5,316,940
CHARGES FOR SERVICES	1,852,830	1,261,149	1,512,290	2,281,674	1,562,705	245,116
INTEREST EARNINGS	1,053,270	539,555	694,646	921,231	757,434	760,801
ALL OTHER REVENUES	1,136,034	412,966	908,038	658,752	1,458,452	676,792
TOTAL REVENUES	27,330,275	12,879,677	21,661,144	23,214,579	22,848,473	10,207,112
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	126,806	....	213,979	....	....
OTHER SOURCES	....	....	8,156	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	976,661	78,500	....	931,906	1,559,968	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	28,306,936	13,084,983	21,669,300	24,360,464	24,408,441	10,207,112

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,873,519	2,068,888	3,292,024	4,716,703	3,957,956	1,599,108
PUBLIC SAFETY - Sheriff	921,667	678,401	972,447	2,992,624	1,115,755	276,987
- Corrections	1,010,251	222,719	870,420	319,874	619,716	201,763
- Other	41,765	49,795	40,893	104,161	345,196	56,517
TOTAL PUBLIC SAFETY	1,973,683	950,915	1,883,760	3,416,659	2,080,667	535,267
HIGHWAYS						
Administration	215,200	1,231,382	194,087	143,787	297,036	86,019
Operation and Maintenance	1,564,486	1,533,548	2,367,559	1,575,636	2,603,060	957,485
TOTAL HIGHWAYS	1,779,686	2,764,930	2,561,646	1,719,423	2,900,096	1,043,504
SANITATION	103,447	95,309	556,636	....	443,465	255,985
HEALTH	618,687	435,883	603,319	745,850	890,367	47,950
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	385,301	143,630	295,612	451,190	212,345	121,377
General Assistance	935,329	163,178	660,296	235,161	748,866	167,044
Aid to Families with Dependent Children	3,785,438	1,085,930	2,708,301	1,311,843	3,460,133	853,234
Medical Assistance (County Share)	1,046,055	552,903	858,897	546,880	680,229	373,697
Social Services	4,076,981	2,450,621	4,056,530	4,873,928	3,301,106	1,826,180
Other Welfare Costs	1,576,201	366,442	788,374	561,053	665,720	181,198
TOTAL HUMAN SERVICES	11,805,305	4,762,704	9,368,010	7,980,055	9,068,399	3,522,730
LIBRARIES	213,969	17,726	....	418,398	....	140,651
RECREATION AND PARKS	275,625	351,301	54,066	321,232	54,005	65,141
CONSERVATION OF NATURAL RESOURCES	443,466	474,631	372,335	313,046	1,283,467	584,644
ECONOMIC DEVELOPMENT	422,602	51,371	210,821	42,330	....	101,654
MISCELLANEOUS EXPENDITURES	....	....	....	....	....	103,183
INTEREST AND FISCAL CHARGES	289,810	52,221	38,068	192,597	241,655	116,114
TOTAL CURRENT EXPENDITURES	21,799,799	12,025,879	18,940,685	19,866,293	20,920,077	8,115,931
CAPITAL OUTLAY						
GENERAL GOVERNMENT	322,266	....	....	854,639	....	....
PUBLIC SAFETY	108,502	....	....	....	16,622	....
HIGHWAYS	2,798,457	1,997,972	2,046,757	1,338,362	2,033,213	2,054,474
RECREATION AND PARKS	11,300	....	....	196,468	....	....
ALL OTHER CAPITAL OUTLAY	76,089	....	....	30,094	964,615	....
TOTAL CAPITAL OUTLAY	3,316,614	1,997,972	2,046,757	2,419,563	3,014,450	2,054,474
DEBT REDEMPTION - BONDS PAID	180,000	88,000	55,000	435,000	25,000	260,000
- OTHER LONG-TERM DEBT	118,770	7,475	....	....	170,304	....
TOTAL EXPENDITURES (Inc. Principal)	25,415,183	14,119,326	21,042,442	22,720,856	24,129,831	10,430,405
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	976,661	78,500	....	931,906	1,559,968	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	26,391,844	14,197,826	21,042,442	23,652,762	25,689,799	10,430,405

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1990 Census)	30,521	50,422	8,309	3,868	12,694	44,249
TAXABLE TAX CAPACITY	18,755,060	26,218,158	4,890,742	5,280,827	11,628,195	37,801,801
1988 TAX LEVY (Payable in 1989)	7,273,833	8,806,833	2,370,435	2,764,864	3,489,854	10,280,586
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	5,695,967	6,160,871	2,061,613	2,725,260	2,522,061	8,948,570
SPECIAL ASSESSMENTS	254,676	538,446	18,576	14,757	116,800	11,430
LICENSES AND PERMITS	156,105	8,898	6,138	43,339	5,964	254,380
FINES AND FORFEITS	280,952	230,749	41,415	55,977	32,346	302,531
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	7,511	4,110	....	....	3,078	54,949
- Highways	93,142	617,306	....	524,732	....	115,333
- Welfare	1,523,715	4,235,466	1,399,260	264,575	818,492	5,420,367
- All Other	508,626	117,463	149,692	460,314	7,057	352,743
State Grants - Local Government Aid	....	292,088	83,787	38,286	128,170	279,602
- Homestead Credit	1,795,617	1,967,464	457,724	338,861	485,474	1,862,229
- Mobile Home Homestead Credit	37,412	....	3,433	1,959	615	16,735
- Attached Machinery Aid	....	72,233	....	....	....	52,568
- Taconite Homestead Credit	....	....	....	....	....	176,299
- Disparity Reduction Aid	6,744	440,105	89,430	5,761	92,170	31,243
- Highways	1,765,832	2,130,035	2,029,074	2,866,840	1,042,424	2,266,953
- Welfare	909,792	3,829,189	1,344,906	258,671	693,951	4,289,016
- Other	588,178	882,784	334,333	204,544	644,985	2,487,504
Local Units Grants	....	10,153	65,573	13,190	....	56,513
TOTAL INTERGOVERNMENTAL REVENUES	7,236,569	14,598,396	5,957,212	4,977,733	3,916,416	17,462,054
CHARGES FOR SERVICES	1,694,717	2,483,828	506,155	301,157	271,247	1,533,865
INTEREST EARNINGS	814,700	630,304	253,279	469,164	250,907	872,586
ALL OTHER REVENUES	896,755	1,789,817	471,625	120,877	260,086	1,119,129
TOTAL REVENUES	17,030,441	26,441,309	9,316,013	8,708,264	7,375,827	30,504,545
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	2,824,423	1,060,000	....	2,080,992	....	....
- OTHER LONG-TERM DEBT	45,212	66,168	99,796	....	85,576	....
OTHER SOURCES	....	....	....	....	47,200	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	470,633	....	75,000	....	156,000	674,020
- ENTERPRISE FUNDS	....	182,432	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	20,370,709	27,749,909	9,490,809	10,789,256	7,664,603	31,178,565

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES							
GENERAL GOVERNMENT		2,476,886	2,972,328	942,637	1,154,799	1,112,220	4,489,169
PUBLIC SAFETY - Sheriff		1,410,923	828,805	352,339	373,623	341,684	1,897,303
- Corrections		561,302	1,068,017	109,721	120,121	91,746	532,213
- Other		92,234	160,456	27,889	37,730	22,934	387,999
TOTAL PUBLIC SAFETY		2,064,459	2,057,278	489,949	531,474	456,364	2,817,515
HIGHWAYS							
Administration		299,401	257,778	329,246	111,960	154,113	465,095
Operation and Maintenance		1,506,533	1,894,440	820,830	988,608	1,121,767	2,167,960
TOTAL HIGHWAYS		1,805,934	2,152,218	1,150,076	1,100,568	1,275,880	2,633,055
SANITATION		682,793	148,725	173,504	232,917	82,294	....
HEALTH		753,417	....	93,100	247,514	56,666	844,634
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance		130,382	374,545	78,533	52,002	94,488	393,875
General Assistance		220,064	1,669,198	359,328	68,147	163,252	997,884
Aid to Families with Dependent Children		1,849,966	5,994,985	1,334,927	199,542	667,955	4,389,036
Medical Assistance (County Share)		611,748	1,084,285	327,347	91,814	291,329	1,155,123
Social Services		2,292,409	5,440,221	1,137,660	517,488	1,413,972	5,179,651
Other Welfare Costs		367,461	883,738	494,279	68,241	152,657	2,194,979
TOTAL HUMAN SERVICES		5,472,030	15,446,972	3,732,074	997,234	2,783,653	14,310,548
LIBRARIES		107,698	129,474	24,418	28,121	17,800	132,120
RECREATION AND PARKS		109,714	88,935	127,442	118,208	161,077	171,795
CONSERVATION OF NATURAL RESOURCES		209,709	247,629	738,759	49,818	266,911	526,116
ECONOMIC DEVELOPMENT		124,276	141,365	26,434	215,434	14,251	178,241
MISCELLANEOUS EXPENDITURES		1,056,122	358,091	80,473	873	123,990	5,400
INTEREST AND FISCAL CHARGES		697,543	263,195	3,172	42,638	22,700	295,999
TOTAL CURRENT EXPENDITURES		15,560,581	24,006,210	7,582,038	4,719,598	6,373,806	26,404,592
CAPITAL OUTLAY							
GENERAL GOVERNMENT		3,203,088	....	....	20,725	172,214	....
PUBLIC SAFETY	
HIGHWAYS		1,619,672	2,265,118	1,498,671	2,971,793	789,501	2,593,100
RECREATION AND PARKS		485,199	....	....
ALL OTHER CAPITAL OUTLAY		1,351,234
TOTAL CAPITAL OUTLAY		4,822,760	2,265,118	1,498,671	3,477,717	961,715	3,944,334
DEBT REDEMPTION - BONDS PAID		310,000	285,000	15,000	60,000	....	35,000
- OTHER LONG-TERM DEBT		98,468	4,178	3,631	....	104,079	....
TOTAL EXPENDITURES (Inc. Principal)		20,791,809	26,560,506	9,099,340	8,257,315	7,439,600	30,383,926
OTHER FINANCING USES							
OTHER USES	
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS		470,633	....	75,000	....	156,000	674,020
- ENTERPRISE FUNDS		392,150	....	307,067	....	....
TOTAL EXPENDITURES AND OTHER USES		21,262,442	26,952,656	9,174,340	8,564,382	7,595,600	31,057,946

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1990 Census)	275,227	15,731	28,674	16,937	20,777	33,060
TAXABLE TAX CAPACITY	257,971,180	9,248,283	20,467,596	14,462,571	10,300,043	21,063,104
1988 TAX LEVY (Payable in 1989)	47,440,508	3,461,442	6,792,729	3,888,183	3,553,469	7,424,108
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	49,352,146	2,480,221	5,158,727	2,630,244	2,468,758	5,396,845
SPECIAL ASSESSMENTS	2,881	11,225	41,914	400,688	....	710,223
LICENSES AND PERMITS	2,471	2,778	83,967	896	15,917	11,250
FINES AND FORFEITS	918,925	79,040	139,903	57,087	112,453	209,126
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	28,558	....	....	....	....	....
- Highways	1,937,410	64,691	....	251,399	67,992	....
- Welfare	13,574,367	768,254	1,661,179	....	1,009,947	2,275,410
- All Other	1,168,558	20,513	176,505	10,845	496,009	217,500
State Grants - Local Government Aid	550,928	111,131	157,386	144,833	210,352	244,004
- Homestead Credit	9,274,508	778,489	1,444,353	627,663	841,993	1,653,666
- Mobile Home Homestead Credit	112,422	....	23,656	1,514	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	4,425	463,076	13,008	145,242	505,522	95,296
- Highways	3,292,870	1,562,607	2,377,689	2,291,588	3,690,814	2,482,417
- Welfare	8,102,286	561,151	1,277,062	....	999,320	1,898,329
- Other	2,255,380	580,642	704,960	779,280	624,875	934,741
Local Units Grants	3,114,434	4,000	33,604	....	28,278	....
TOTAL INTERGOVERNMENTAL REVENUES	43,791,918	4,914,554	7,869,402	4,252,364	8,475,102	9,801,363
CHARGES FOR SERVICES	5,637,723	691,277	1,783,521	371,411	983,293	803,779
INTEREST EARNINGS	6,849,501	325,112	581,227	335,777	324,137	703,326
ALL OTHER REVENUES	3,097,537	153,809	638,875	334,600	133,315	326,156
TOTAL REVENUES	109,653,102	8,658,016	16,297,536	8,383,067	12,512,975	17,962,068
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	37,000,000	....	....	....	....	976,776
- OTHER LONG-TERM DEBT	....	2,804,412	....	....	....	112,777
OTHER SOURCES	20,354	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,325,229	2,450,983	....	228,009	....	....
- ENTERPRISE FUNDS	1,034,079	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	149,032,764	13,913,411	16,297,536	8,611,076	12,512,975	19,051,621

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	24,989,333	1,339,689	2,104,627	1,400,431	1,675,609	2,473,491
PUBLIC SAFETY - Sheriff	6,309,434	864,326	629,690	439,123	499,167	824,268
- Corrections	.....	71,602	510,601	154,450	364,292	611,580
- Other	228,496	27,153	56,424	21,581	17,630	21,858
TOTAL PUBLIC SAFETY	6,537,930	963,081	1,196,715	615,154	881,089	1,457,706
HIGHWAYS						
Administration	573,783	157,864	105,823	149,852	474,286	151,210
Operation and Maintenance	2,205,469	1,137,279	1,676,762	1,463,343	1,713,507	1,522,420
TOTAL HIGHWAYS	2,779,252	1,295,143	1,782,585	1,613,195	2,187,793	1,673,630
SANITATION	.....	47	.....	291,778	.....	307
HEALTH	3,375,575	294,852	451,171	.....	693,138	681,151
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	892,841	58,569	218,391	.....	80,910	220,912
General Assistance	2,100,320	92,170	220,235	.....	237,079	364,204
Aid to Families with Dependent Children	12,853,731	583,281	1,757,575	.....	701,567	1,807,548
Medical Assistance (County Share)	5,639,644	293,810	653,912	.....	465,763	649,898
Social Services	18,661,833	990,537	3,166,801	.....	1,405,758	4,030,580
Other Welfare Costs	3,045,094	151,690	398,393	1,060,989	182,291	484,811
TOTAL HUMAN SERVICES	43,193,463	2,170,057	6,415,307	1,060,989	3,073,368	7,557,953
LIBRARIES	3,058,892	36,000	113,000	127,255	30,995	68,600
RECREATION AND PARKS	1,690,685	13,600	344,049	97,754	46,583	53,903
CONSERVATION OF NATURAL RESOURCES	481,435	185,098	237,027	350,755	398,197	572,519
ECONOMIC DEVELOPMENT	1,563,108	739	1,498	97,685	529,326	39,052
MISCELLANEOUS EXPENDITURES	731,547	200,697	490,411	394,033	141,451	242,395
INTEREST AND FISCAL CHARGES	2,504,954	94,652	170,180	292,580	7,839	170,434
TOTAL CURRENT EXPENDITURES	90,906,174	6,593,655	13,306,570	6,341,609	9,665,388	14,991,141
CAPITAL OUTLAY						
GENERAL GOVERNMENT	14,060,543	2,216,958	.....	.....	.....	1,194,059
PUBLIC SAFETY	141,045	.....	.....	.....	.....	.....
HIGHWAYS	10,334,514	660,769	1,752,130	2,177,050	3,325,578	1,732,230
RECREATION AND PARKS	552,532	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	1,244,095	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	26,332,729	2,877,727	1,752,130	2,177,050	3,325,578	2,926,289
DEBT REDEMPTION - BONDS PAID	.....	285,000	295,000	100,000	15,000	355,000
- OTHER LONG-TERM DEBT	2,926,090	.....	18,366	.....	42,591	.....
TOTAL EXPENDITURES (Inc. Principal)	120,164,993	9,756,382	15,372,066	8,618,659	13,048,557	18,272,430
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,325,229	2,450,983	.....	228,009	.....	.....
- ENTERPRISE FUNDS	2,112,307	19,337	573,021	.....	100,000	.....
TOTAL EXPENDITURES AND OTHER USES	123,602,529	12,226,702	15,945,087	8,846,668	13,148,557	18,272,430

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1990 Census)	40,690	6,246	1,032,431	18,497	14,939	25,921
TAXABLE TAX CAPACITY	47,880,023	5,813,093	1,217,545,243	8,313,375	12,736,832	12,771,720
1988 TAX LEVY (Payable in 1989)	8,611,321	1,861,387	297,103,759	3,193,082	3,687,697	6,572,026
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	7,742,204	1,334,320	266,044,491	2,117,464	3,307,186	4,695,309
SPECIAL ASSESSMENTS	28,330	126,091	....	....	....	954
LICENSES AND PERMITS	120,340	87	1,984,081	18,321	51,334	120,400
FINES AND FORFEITS	227,146	45,297	2,021,883	78,873	95,955	203,697
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	109,696	....	....	....	....	....
- Welfare	1,992,774	319,848	101,291,866	958,551	1,907,714	1,780,758
- All Other	177,065	6,615	4,253,349	325,850	183,760	95,853
State Grants - Local Government Aid	247,576	68,316	214,206	149,173	78,161	131,707
- Homestead Credit	1,224,031	268,910	47,150,457	992,959	635,692	1,881,569
- Mobile Home Homestead Credit	13,944	1,755	33,290	....	4,878	27,111
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	28,238	12,504	....	344,239	....	85,947
- Highways	2,591,760	943,625	12,218,007	3,271,733	1,858,595	1,802,207
- Welfare	1,788,845	238,561	83,855,446	909,430	1,332,374	1,400,280
- Other	1,035,639	381,941	46,645,956	539,918	320,845	529,142
Local Units Grants	77,500	....	1,536,486	....	....	110,277
TOTAL INTERGOVERNMENTAL REVENUES	9,287,068	2,242,075	297,199,063	7,491,853	6,322,019	7,844,851
CHARGES FOR SERVICES	1,829,754	640,464	37,935,954	649,449	431,351	1,665,985
INTEREST EARNINGS	947,962	141,147	22,408,358	387,315	435,322	305,650
ALL OTHER REVENUES	1,718,675	167,607	24,364,108	88,844	579,175	903,239
TOTAL REVENUES	21,901,479	4,697,088	651,957,938	10,832,119	11,222,342	15,740,085
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	521,575	....	27,099,850	....	....	....
- OTHER LONG-TERM DEBT	2,166,652	....	8,800,000	....	....	68,488
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	92,592	7,906,212	....	....	262,250
- ENTERPRISE FUNDS	....	....	6,506,630	....	....	....
TOTAL REVENUES AND OTHER SOURCES	24,589,706	4,789,680	702,270,630	10,832,119	11,222,342	16,070,823

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	4,303,139		752,836	46,796,320	1,356,405	1,333,983	2,003,971
PUBLIC SAFETY - Sheriff	1,820,843		314,263	9,850,422	376,419	497,638	824,593
- Corrections	292,315		43,276	47,030,627	284,620	287,221	576,171
- Other	175,473		4,588	45,030,410	63,280	60,512	31,631
TOTAL PUBLIC SAFETY	2,288,631		362,127	101,911,459	724,319	845,371	1,432,395
HIGHWAYS							
Administration	261,556		106,788	3,490,871	96,188	147,814	163,133
Operation and Maintenance	1,190,826		898,023	18,036,197	1,283,344	1,246,601	870,282
TOTAL HIGHWAYS	1,452,382		1,004,811	21,527,068	1,379,532	1,394,415	1,033,415
SANITATION	151,728		214,724	....	323,495	....	281,324
HEALTH	1,969,625		....	21,033,475	514,857	57,637	635,883
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance	181,383		32,681	13,949,273	84,698	99,298	190,990
General Assistance	408,772		39,907	29,503,733	143,240	323,945	345,866
Aid to Families with Dependent Children	2,045,080		310,076	101,875,650	566,792	1,564,949	2,119,308
Medical Assistance (County Share)	914,461		192,617	22,595,698	331,682	361,010	460,484
Social Services	3,470,989		582,654	4,851,935	1,607,605	1,749,268	2,616,041
Other Welfare Costs	466,584		82,001	209,718,616	147,853	668,795	374,744
TOTAL HUMAN SERVICES	7,487,269		1,239,936	382,494,905	2,881,870	4,767,265	6,107,433
LIBRARIES	95,000		24,200	15,665,199	....	....	88,166
RECREATION AND PARKS	262,594		5,500	....	61,223	74,202	6,515
CONSERVATION OF NATURAL RESOURCES	170,188		157,567	2,322,496	201,970	581,459	202,159
ECONOMIC DEVELOPMENT	....		....	3,456,335	10,749	4,070	56,013
MISCELLANEOUS EXPENDITURES	....		143,300	....	110,108	247,651	320,096
INTEREST AND FISCAL CHARGES	64,466		19,475	6,514,542	9,152	....	462,494
TOTAL CURRENT EXPENDITURES	18,245,022		3,924,476	601,721,799	7,573,680	9,306,053	12,629,864
CAPITAL OUTLAY							
GENERAL GOVERNMENT	....		....	9,230,706	....	....	....
PUBLIC SAFETY	....		....	6,814,167	....	....	....
HIGHWAYS	2,679,986		653,261	28,611,628	2,464,523	1,350,270	2,102,716
RECREATION AND PARKS	....		....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	573,170		....	14,490,613	....	....	148,911
TOTAL CAPITAL OUTLAY	3,253,156		653,261	59,147,114	2,464,523	1,350,270	2,251,627
DEBT REDEMPTION - BONDS PAID	71,000		38,000	4,219,713	....	....	205,000
- OTHER LONG-TERM DEBT	570,000		1,039	1,350,000	22,950	....	8,725
TOTAL EXPENDITURES (Inc. Principal)	22,139,178		4,616,776	666,438,626	10,061,153	10,656,323	15,095,216
OTHER FINANCING USES							
OTHER USES	....		....	12,177,668	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....		92,592	7,906,212	....	....	262,250
- ENTERPRISE FUNDS	....		100,000	1,477,107	....	276,108	....
TOTAL EXPENDITURES AND OTHER USES	22,139,178		4,809,368	687,999,613	10,061,153	10,932,431	15,357,466

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
POPULATION (1990 Census)	40,863	11,677	12,802	38,761	5,767	16,299
TAXABLE TAX CAPACITY	37,030,477	11,502,524	6,584,135	25,230,466	8,186,976	6,090,723
1988 TAX LEVY (Payable in 1989)	15,732,244	3,328,574	3,277,258	9,330,963	1,832,971	2,176,661
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	14,661,239	2,298,858	2,303,869	7,095,260	1,527,860	2,351,765
SPECIAL ASSESSMENTS	....	162,400	41,704	818,118	133,190	6,294
LICENSES AND PERMITS	38,943	3,233	17,093	95,782	240	15,021
FINES AND FORFEITS	228,016	49,529	124,190	202,354	32,877	112,529
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	3,450	....	....	....	....
- Highways	169	378,506	136,455	....	337,773	7,665
- Welfare	4,833,872	1,041,290	958,140	3,438,660	300,979	1,697,450
- All Other	443,108	140,691	24,939	141,068	98,869	685,705
State Grants - Local Government Aid	292,960	122,080	118,038	291,811	58,983	174,738
- Homestead Credit	2,293,322	459,182	843,927	1,979,271	176,968	527,014
- Mobile Home Homestead Credit	....	1,588	15,055	18,008	1,590	....
- Attached Machinery Aid	409,373	....	....	....	....	487,627
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	338,390	110,682	9,172	46,386	8,847	387,467
- Highways	3,655,259	2,162,195	1,096,661	2,476,315	1,539,740	2,687,576
- Welfare	5,024,238	806,466	790,665	3,622,456	168,043	1,557,574
- Other	1,447,109	757,671	314,055	1,065,189	335,339	718,490
Local Units Grants	202,754	....	....	4,158	....	107,921
TOTAL INTERGOVERNMENTAL REVENUES	18,940,554	5,983,801	4,307,107	13,083,322	3,027,131	9,039,227
CHARGES FOR SERVICES	2,210,179	310,521	496,052	3,597,101	477,490	482,735
INTEREST EARNINGS	1,202,790	390,551	226,562	1,038,303	355,919	924,434
ALL OTHER REVENUES	3,165,553	160,526	449,697	741,377	292,496	716,539
TOTAL REVENUES	40,447,274	9,359,419	7,966,274	26,671,617	5,847,203	13,648,544
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	680,000	....	....
- OTHER LONG-TERM DEBT	494,695	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	877,748	....	....	171,711	....	1,128,279
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	41,819,717	9,359,419	7,966,274	27,523,328	5,847,203	14,776,823

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSO	KOOCHICHI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,014,426	956,772	1,104,481	2,422,520	1,100,743	1,428,146
PUBLIC SAFETY - Sheriff	1,818,510	449,770	644,631	798,872	328,939	741,931
- Corrections	875,945	103,356	.....	1,007,541	36,117	235,700
- Other	307,497	68,854	11,249	200,540	7,061	25,964
TOTAL PUBLIC SAFETY	3,001,952	621,980	655,880	2,006,953	372,117	1,003,595
HIGHWAYS						
Administration	252,315	131,601	92,547	321,818	165,995	251,669
Operation and Maintenance	7,043,840	1,231,447	1,103,035	2,009,457	1,074,252	1,185,641
TOTAL HIGHWAYS	7,296,155	1,363,048	1,195,582	2,331,275	1,240,247	1,437,310
SANITATION	974,507	35,766	.....	1,078,035	20,310	341,786
HEALTH	1,258,644	106,645	378,016	776,069	44,455	364,788
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	601,946	98,165	98,242	269,740	30,209	179,299
General Assistance	1,513,127	242,700	103,581	862,235	54,363	564,068
Aid to Families with Dependent Children	5,063,060	898,333	1,152,830	4,349,552	259,068	1,650,337
Medical Assistance (County Share)	1,302,405	268,389	279,983	839,800	277,363	534,956
Social Services	6,806,591	1,332,595	1,099,350	5,283,032	336,061	2,187,629
Other Welfare Costs	565,325	216,797	218,381	651,555	161,793	220,943
TOTAL HUMAN SERVICES	15,852,454	3,056,979	2,952,367	12,255,914	1,118,857	5,337,232
LIBRARIES	.....	87,912	46,471	106,138	32,886	27,902
RECREATION AND PARKS	173,912	140,085	32,675	138,123	49,090	25,289
CONSERVATION OF NATURAL RESOURCES	1,065,642	330,280	95,681	464,903	235,313	631,051
ECONOMIC DEVELOPMENT	.....	7,687	24,488	75,000	819	913,099
MISCELLANEOUS EXPENDITURES	1,664,317	266,752	106,768	352,294	74,168	270,295
INTEREST AND FISCAL CHARGES	146,070	8,203	60,796	522,969	126,030	107,494
TOTAL CURRENT EXPENDITURES	35,448,079	6,982,109	6,653,205	22,530,193	4,415,035	11,887,987
CAPITAL OUTLAY						
GENERAL GOVERNMENT	212,753	.....	.....	175,274	.....	.....
PUBLIC SAFETY	.....	.....	.....	101,639	.....	.....
HIGHWAYS	3,092,910	2,031,390	1,383,930	2,291,869	1,257,242	2,208,227
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	1,257,362	8,897	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	4,563,025	2,040,287	1,383,930	2,568,782	1,257,242	2,208,227
DEBT REDEMPTION - BONDS PAID	70,000	15,000	95,000	640,700	395,000	173,000
- OTHER LONG-TERM DEBT	142,819	.....	.....	379,081	.....	.....
TOTAL EXPENDITURES (Inc. Principal)	40,223,923	9,037,396	8,132,135	26,118,756	6,067,277	14,269,214
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	877,748	.....	.....	171,711	.....	1,128,279
- ENTERPRISE FUNDS	625,710	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	41,727,381	9,037,396	8,132,135	26,290,467	6,067,277	15,397,493

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1990 Census)	8,924	10,415	4,076	23,239	6,890	24,789
TAXABLE TAX CAPACITY	7,257,303	5,145,628	2,452,301	13,912,790	5,317,448	17,121,304
1988 TAX LEVY (Payable in 1989)	1,865,998	3,460,332	1,059,828	5,324,414	2,360,260	4,994,570
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,274,590	4,065,820	1,234,321	3,831,412	1,735,133	3,668,437
SPECIAL ASSESSMENTS	234,002	....	64,688	345,040	596,103	164,229
LICENSES AND PERMITS	725	10,460	19,549	60,967	753	6,281
FINES AND FORFEITS	21,653	48,065	41,708	94,258	24,789	170,961
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	3,735	....	....	....	....	....
- Highways	47,574	931,062	....	....	....	222,911
- Welfare	440,627	845,486	277,180	1,294,597	....	14,066
- All Other	10,247	97,289	195,486	89,194	37,847	20,710
State Grants - Local Government Aid	99,440	123,316	81,132	178,480	81,237	198,753
- Homestead Credit	309,806	840,131	226,789	1,320,232	357,861	892,763
- Mobile Home Homestead Credit	819	2,698	....	7,780	1,262	3,529
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	102,120	354,946	15,296	189,190	84,817	59,666
- Highways	2,145,570	1,715,307	1,503,454	1,922,307	1,517,173	2,121,122
- Welfare	431,640	720,763	156,428	1,132,127	....	....
- Other	422,994	1,122,225	335,828	807,030	403,630	531,987
Local Units Grants	50,000	....	....	....	15,000	30,913
TOTAL INTERGOVERNMENTAL REVENUES	4,064,572	6,753,223	2,791,593	6,940,937	2,498,827	4,096,420
CHARGES FOR SERVICES	200,544	507,269	228,558	763,587	129,488	460,947
INTEREST EARNINGS	235,848	267,142	298,980	549,437	294,969	521,319
ALL OTHER REVENUES	60,008	657,867	144,084	282,238	95,129	697,754
TOTAL REVENUES	6,091,942	12,309,846	4,823,481	12,867,876	5,375,191	9,786,348
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	989,355	....	....	....	....
- OTHER LONG-TERM DEBT	....	410,270	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	25,954	604,485	3,405	....	10,226	1,555,728
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,117,896	14,313,956	4,826,886	12,867,876	5,385,417	11,342,076

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	726,455	1,772,489	826,901	1,955,875	750,050	1,824,977
PUBLIC SAFETY - Sheriff	242,457	790,821	266,789	598,605	250,024	425,010
- Corrections	23,387	133,080	3,596	407,043	18,843	488,046
- Other	16,521	126,761	30,115	33,626	8,470	46,695
TOTAL PUBLIC SAFETY	282,365	1,050,662	300,500	1,039,274	277,337	959,751
HIGHWAYS						
Administration	84,535	181,754	160,120	237,323	80,072	216,972
Operation and Maintenance	1,295,880	2,914,663	817,132	1,915,217	840,885	1,188,072
TOTAL HIGHWAYS	1,380,415	3,096,417	977,252	2,152,540	920,957	1,405,044
SANITATION	977	311,349	504,637	....	10,056	125,072
HEALTH	39,327	206,467	46,706	602,056	41,448	110,345
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	55,480	78,235	9,516	172,762	....	....
General Assistance	63,112	155,686	32,251	320,738	....	....
Aid to Families with Dependent Children	234,020	854,372	186,956	1,144,086	....	....
Medical Assistance (County Share)	226,505	281,948	147,573	567,338	....	....
Social Services	776,878	1,567,156	367,657	1,963,517	....	....
Other Welfare Costs	91,932	304,781	70,752	120,446	656,786	1,614,314
TOTAL HUMAN SERVICES	1,447,927	3,242,178	814,705	4,288,887	656,786	1,614,314
LIBRARIES	....	58,738	8,519	192,745	....	112,827
RECREATION AND PARKS	8,951	700,670	134,697	73,723	140,016	112,996
CONSERVATION OF NATURAL RESOURCES	265,591	511,235	81,267	190,918	413,388	470,704
ECONOMIC DEVELOPMENT	5,700	464,204	64,042	20,000	102,853	33,333
MISCELLANEOUS EXPENDITURES	106,217	....	92,875	....	127,460	475,950
INTEREST AND FISCAL CHARGES	42,435	225,922	63,727	66,941	340,423	59,258
TOTAL CURRENT EXPENDITURES	4,306,360	11,640,331	3,915,828	10,582,959	3,780,774	7,304,571
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	1,642,211	1,729,629	1,449,555	1,667,383	1,258,578	2,048,839
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	52,128	....	....	....	....
TOTAL CAPITAL OUTLAY	1,642,211	1,781,757	1,449,555	1,667,383	1,258,578	2,048,839
DEBT REDEMPTION - BONDS PAID	95,000	85,000	215,000	215,000	330,000	65,000
- OTHER LONG-TERM DEBT	3,966	....	35,612	....	....	28,429
TOTAL EXPENDITURES (Inc. Principal)	6,047,537	13,507,088	5,615,995	12,465,342	5,369,352	9,446,839
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	25,954	604,485	3,405	....	10,226	1,555,728
- ENTERPRISE FUNDS	....	132,784	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,073,491	14,244,357	5,619,400	12,465,342	5,379,578	11,002,567

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
POPULATION (1990 Census)	5,044	10,993	22,914	32,030	20,846	18,670
TAXABLE TAX CAPACITY	2,892,054	10,934,683	20,726,445	17,981,446	13,582,578	9,376,603
1988 TAX LEVY (Payable in 1989)	1,287,171	2,433,455	4,794,069	5,636,181	3,767,531	4,002,339
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	905,229	1,869,094	3,530,429	4,133,277	2,718,233	2,988,122
SPECIAL ASSESSMENTS	55,476	946,472	530,355	144,356	215,838	13,062
LICENSES AND PERMITS	3,913	145	1,179	12,449	6,707	48,992
FINES AND FORFEITS	19,805	32,193	46,056	134,589	158,027	117,302
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	23,343	....	....
- Highways	....	176,311	....	3,770	....	751,953
- Welfare	700,148	502,556	....	1,176,494	968,432	1,575,016
- All Other	32,910	225,906	95,977	71,641	71,784	194,791
State Grants - Local Government Aid	62,394	99,149	177,740	200,400	191,094	159,611
- Homestead Credit	223,680	328,213	733,686	1,463,402	847,825	996,809
- Mobile Home Homestead Credit	1,144	3,164	....	....	9,506	13,141
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	153,490	8,279	78,527	130,015	34,737	51,850
- Highways	729,605	3,385,744	2,506,261	2,425,447	837,790	1,522,437
- Welfare	927,222	428,217	....	890,675	969,621	1,252,649
- Other	323,011	572,070	714,380	595,078	567,404	418,493
Local Units Grants	....	....	110,694	....	5,450	9,964
TOTAL INTERGOVERNMENTAL REVENUES	3,153,604	5,729,609	4,417,265	6,980,265	4,503,643	6,946,714
CHARGES FOR SERVICES	280,534	958,477	629,901	1,095,131	1,659,609	1,013,646
INTEREST EARNINGS	92,960	508,024	589,187	891,081	257,392	296,270
ALL OTHER REVENUES	95,156	188,049	100,988	530,530	321,397	503,625
TOTAL REVENUES	4,606,677	10,232,063	9,845,360	13,921,678	9,840,846	11,927,733
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	12,735	....	....	....	....	....
OTHER SOURCES	....	337,410	....	46,647	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	75,730	....	....	7,090	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	4,695,142	10,569,473	9,845,360	13,975,415	9,840,846	11,927,733

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	645,495	964,847	1,493,761	2,521,749	1,342,756	1,679,961	
PUBLIC SAFETY - Sheriff	291,581	481,567	699,549	796,616	731,372	707,706	
- Corrections	71,824	84,356	142,310	428,156	.....	429,690
- Other	20,283	37,727	21,053	48,172	67,113	38,384	
TOTAL PUBLIC SAFETY	383,688	603,650	862,912	1,272,944	798,485	1,175,780	
HIGHWAYS							
Administration	100,128	335,666	130,122	259,407	206,007	154,577	
Operation and Maintenance	576,958	1,551,219	1,520,955	1,127,219	1,300,151	1,129,017	
TOTAL HIGHWAYS	677,086	1,886,885	1,651,077	1,386,626	1,506,158	1,283,594	
SANITATION	109,091	9,253	743,514	7,161	35,848	60	
HEALTH	17,860	25	.....	478,477	463,749	402,452
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance	46,056	143,431	.....	225,227	148,152	173,770
General Assistance	169,176	79,526	.....	221,060	200,812	319,959
Aid to Families with Dependent Children	847,806	332,239	.....	1,090,961	1,166,955	1,719,312
Medical Assistance (County Share)	170,680	332,553	.....	477,724	446,953	570,075
Social Services	736,880	1,121,922	.....	2,537,162	2,221,908	2,264,464
Other Welfare Costs	128,551	97,069	1,250,674	284,620	205,468	401,319	
TOTAL HUMAN SERVICES	2,099,149	2,106,740	1,250,674	4,836,754	4,390,248	5,448,899	
LIBRARIES	.....	40,000	312,365	70,290	65,222	68,615
RECREATION AND PARKS	29,652	75,104	46,637	182,134	78,031	2,000	
CONSERVATION OF NATURAL RESOURCES	131,345	804,281	306,017	212,921	217,638	75,958	
ECONOMIC DEVELOPMENT	3,976	.....	57,662	.....	10,750	.....
MISCELLANEOUS EXPENDITURES	62,073	109,699	463,367	25,580	167,578	1,921	
INTEREST AND FISCAL CHARGES	14,144	247,393	188,457	224,397	51,239	.....
TOTAL CURRENT EXPENDITURES	4,173,559	6,847,877	7,376,443	11,219,033	9,127,702	10,139,240	
CAPITAL OUTLAY							
GENERAL GOVERNMENT	.....	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	680,227	3,119,183	2,041,053	2,564,201	197,848	2,044,531	
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	680,227	3,119,183	2,041,053	2,564,201	197,848	2,044,531	
DEBT REDEMPTION - BONDS PAID	5,000	380,000	225,000	155,000	101,000	.....
- OTHER LONG-TERM DEBT	8,573	.....	.....	.....	.....	.....
TOTAL EXPENDITURES (Inc. Principal)	4,867,359	10,347,060	9,642,496	13,938,234	9,426,550	12,183,771	
OTHER FINANCING USES							
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	75,730	.....	.....	7,090	.....	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	4,943,089	10,347,060	9,642,496	13,945,324	9,426,550	12,183,771	

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1990 Census)	29,604	37,385	9,660	28,076	20,098	7,975
TAXABLE TAX CAPACITY	16,729,303	22,379,803	9,097,141	15,994,292	13,332,297	8,068,421
1988 TAX LEVY (Payable in 1989)	6,618,683	8,456,939	2,446,023	4,970,180	4,005,521	2,302,179
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,884,102	6,215,572	1,695,333	3,676,833	2,908,169	1,612,478
SPECIAL ASSESSMENTS	....	37,800	231,621	217,336	24,594	952,872
LICENSES AND PERMITS	82,845	11,350	4,955	6,328	118,418	520
FINES AND FORFEITS	176,530	161,194	52,232	222,985	127,184	40,611
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	90,139	149,129	317,782	185,073	187,525	107,248
- Welfare	2,639,662	2,482,695	....	1,268,932	1,417,757	451,143
- All Other	334,652	259,502	29,210	60,342	83,476	180,183
State Grants - Local Government Aid	256,019	302,316	111,749	171,426	198,482	60,093
- Homestead Credit	1,588,348	2,031,987	380,669	1,151,611	731,535	296,747
- Mobile Home Homestead Credit	13,554	....	1,103	15,048	2,856	1,605
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	61,320	536,938	55,412	30,014	153,131	31,685
- Highways	2,111,899	2,495,187	1,658,776	1,838,410	4,142,029	1,902,859
- Welfare	1,832,857	3,095,262	....	861,440	1,367,648	359,384
- Other	743,189	1,369,571	502,943	584,392	932,839	499,710
Local Units Grants	....	1,500	....	....	359,891	18,000
TOTAL INTERGOVERNMENTAL REVENUES	9,671,639	12,773,835	3,057,644	6,166,688	9,577,169	3,908,657
CHARGES FOR SERVICES	2,059,761	1,170,673	245,494	631,699	901,091	177,400
INTEREST EARNINGS	982,540	1,229,875	204,569	254,308	416,764	316,221
ALL OTHER REVENUES	479,897	277,421	114,408	439,624	398,223	282,671
TOTAL REVENUES	18,337,314	21,877,720	5,606,256	11,615,801	14,471,612	7,291,430
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	8,290,000	....	....	1,727,336	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	332,505	....	32,618	27,000	10,000	60,000
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	26,959,819	21,877,720	5,638,874	13,370,137	14,481,612	7,351,430

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES							
GENERAL GOVERNMENT	2,308,039	2,129,021		830,940	2,162,090	1,949,818	897,457
PUBLIC SAFETY - Sheriff	592,505	847,855		342,467	620,009	369,086	250,989
- Corrections	385,742	554,737		31,339	153,211	519,375	83,738
- Other	59,157	28,816		19,500	53,064	64,043	23,873
TOTAL PUBLIC SAFETY	1,037,404	1,431,408		393,306	826,284	952,504	358,600
HIGHWAYS							
Administration	212,400	376,899		97,155	164,133	91,307	154,923
Operation and Maintenance	1,913,773	2,177,089		895,476	972,172	1,397,257	1,346,295
TOTAL HIGHWAYS	2,126,173	2,553,988		992,631	1,136,305	1,488,564	1,501,218
SANITATION	644,179	670,824		75,716	12,702	15,003	177,966
HEALTH	1,039,514	839,285		109,443	352,527	612,479	67,559
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance	197,611	210,388		....	86,032	213,490	54,545
General Assistance	337,236	421,871		....	201,452	284,618	104,804
Aid to Families with Dependent Children	2,123,747	2,317,575		....	1,196,193	931,945	335,867
Medical Assistance (County Share)	710,461	841,491		....	316,494	436,046	267,748
Social Services	2,944,319	5,088,021		....	2,085,047	2,649,162	824,308
Other Welfare Costs	1,105,519	567,812		739,068	380,456	220,867	97,887
TOTAL HUMAN SERVICES	7,418,893	9,447,158		739,068	4,265,674	4,736,128	1,685,159
LIBRARIES	223,916	141,311		27,830	79,933	295,835	60,166
RECREATION AND PARKS	39,894	18,923		67,341	76,098	166,212	9,849
CONSERVATION OF NATURAL RESOURCES	153,021	304,782		398,537	216,794	293,156	312,524
ECONOMIC DEVELOPMENT	77,855	43,500		36,297	82,326	30,514	16,974
MISCELLANEOUS EXPENDITURES	121,971	227,333		67,489	817,628	241,616	43,775
INTEREST AND FISCAL CHARGES	115,902	11,119		55,559	144,199	....	295,619
TOTAL CURRENT EXPENDITURES	15,306,761	17,818,652		3,794,157	10,172,560	10,781,829	5,426,866
CAPITAL OUTLAY							
GENERAL GOVERNMENT	2,256,315	....		....	....	....	....
PUBLIC SAFETY	....	....		....	....	....	....
HIGHWAYS	1,790,637	2,173,790		1,469,253	1,747,022	3,804,920	1,556,313
RECREATION AND PARKS	....	....		....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	400,000		....	....	....	35,104
TOTAL CAPITAL OUTLAY	4,046,952	2,573,790		1,469,253	1,747,022	3,804,920	1,591,417
DEBT REDEMPTION - BONDS PAID	....	25,000		80,000	355,000	....	400,000
- OTHER LONG-TERM DEBT	1,228	....		22,224	....	....	1,418
TOTAL EXPENDITURES (Inc. Principal)	19,354,941	20,417,442		5,365,634	12,274,582	14,586,749	7,419,701
OTHER FINANCING USES							
OTHER USES	....	....		....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	332,505	....		32,618	27,000	10,000	60,000
- ENTERPRISE FUNDS	....	....		....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	19,687,446	20,417,442		5,398,252	12,301,582	14,596,749	7,479,701

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1990 Census)	106,470	50,714	13,306	21,264	10,491	32,498
TAXABLE TAX CAPACITY	75,181,274	33,126,669	6,883,287	12,407,764	5,662,840	25,581,078
1988 TAX LEVY (Payable in 1989)	24,668,971	10,634,134	2,690,738	4,733,782	2,347,129	8,426,807
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	20,738,586	8,227,635	1,957,432	3,806,822	1,606,991	6,697,983
SPECIAL ASSESSMENTS	32,538	34,812	153,327	....	....	391,291
LICENSES AND PERMITS	512,120	103,457	1,945	33,497	945	1,480
FINES AND FORFEITS	445,551	324,389	72,313	104,187	80,387	153,901
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	24,836	14,000	....	....	16,130
- Highways	174,037	....	37,743	256,773	....	....
- Welfare	7,310,309	4,149,819	1,129,623	2,135,933	745,377	4,434,437
- All Other	722,802	152,379	15,193	190,558	17,504	205,163
State Grants - Local Government Aid	624,700	349,588	110,116	86,179	109,650	227,724
- Homestead Credit	5,296,572	2,207,169	586,964	1,314,971	473,442	1,293,848
- Mobile Home Homestead Credit	....	16,837	9,613	....	1,646	12,952
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	28,450	32,549	163,666	....	190,405	298,024
- Highways	2,467,130	2,495,612	1,187,417	3,651,646	1,260,482	5,087,055
- Welfare	4,803,671	2,798,842	1,059,729	1,990,058	623,514	4,567,786
- Other	1,901,815	1,039,906	252,202	536,313	417,231	1,372,873
Local Units Grants	205,806	13,700	....	3,689	....	10,000
TOTAL INTERGOVERNMENTAL REVENUES	23,535,292	13,281,237	4,566,266	10,166,120	3,839,251	17,591,159
CHARGES FOR SERVICES	4,257,315	2,926,100	1,042,876	668,450	416,107	1,379,564
INTEREST EARNINGS	2,357,969	1,252,116	348,508	628,472	270,580	757,245
ALL OTHER REVENUES	388,767	1,138,660	233,530	396,947	187,323	452,335
TOTAL REVENUES	52,268,138	27,288,406	8,376,197	15,804,495	6,401,584	27,424,958
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	516,901	....	....
- OTHER LONG-TERM DEBT	29,217	....	107,508	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	255,602	236,964	....	156,000	34,616	1,000
- ENTERPRISE FUNDS	....	....	....	....	....	4,000
TOTAL REVENUES AND OTHER SOURCES	52,552,957	27,525,370	8,483,705	16,477,396	6,436,200	27,429,958

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	9,018,258	3,476,992	983,392	1,573,616	806,046	2,603,521
PUBLIC SAFETY - Sheriff	2,534,263	1,339,578	252,038	1,176,670	312,094	918,851
- Corrections	2,620,022	1,259,372	169,887	524,798	135,863	639,450
- Other	184,981	127,011	21,454	145,886	145,134	909,799
TOTAL PUBLIC SAFETY	5,339,266	2,725,961	443,379	1,847,354	593,091	2,468,100
HIGHWAYS						
Administration	518,228	319,475	96,351	218,328	97,300	160,399
Operation and Maintenance	2,470,778	2,548,004	817,973	1,826,096	746,460	2,172,386
TOTAL HIGHWAYS	2,989,006	2,867,479	914,324	2,044,424	843,760	2,332,785
SANITATION			604,471	21,375	89,180	....
HEALTH	3,435,367	1,306,364	2,066	749,359	18,861	90,275
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	524,060	354,989	145,497	151,360	45,383	327,009
General Assistance	1,760,763	568,960	112,581	384,851	136,572	1,013,194
Aid to Families with Dependent Children	4,557,316	3,127,253	1,181,493	2,059,780	706,598	4,950,303
Medical Assistance (County Share)	1,564,231	1,178,105	343,965	665,129	254,340	1,122,348
W Social Services	11,690,434	5,705,576	1,324,053	2,309,061	1,068,758	4,284,009
W Other Welfare Costs	2,288,981	1,443,888	289,158	430,900	134,737	1,149,677
TOTAL HUMAN SERVICES	22,385,785	12,378,771	3,396,747	6,001,081	2,346,388	12,846,540
LIBRARIES	430,946	116,342	20,776	82,921	....	151,909
RECREATION AND PARKS	988,478	105,777	20,375	47,299	101,927	81,418
CONSERVATION OF NATURAL RESOURCES	387,467	420,002	250,809	125,214	107,432	741,176
ECONOMIC DEVELOPMENT	50,000	183,556	25,213	102,750	5,000	63,575
MISCELLANEOUS EXPENDITURES	41,660	475,196	168,924	....	299,906	322,559
INTEREST AND FISCAL CHARGES	744,211	697,600	101,426	67,665	131,000	80,571
TOTAL CURRENT EXPENDITURES	45,810,444	24,754,040	6,931,902	12,663,058	5,342,591	21,782,429
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	78,687	....	....
PUBLIC SAFETY	73,837	....	....	....	....	....
HIGHWAYS	4,014,279	2,952,456	765,757	3,305,987	1,165,148	5,072,292
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	12,515	....	....
TOTAL CAPITAL OUTLAY	4,088,116	2,952,456	765,757	3,397,189	1,165,148	5,072,292
DEBT REDEMPTION - BONDS PAID	150,000	845,000	215,000	685,000	85,000	235,000
- OTHER LONG-TERM DEBT	168,975	15,930	20,049	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	50,217,535	28,567,426	7,932,708	16,745,247	6,592,739	27,089,721
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	255,602	236,964	....	156,000	34,616	1,000
- ENTERPRISE FUNDS	29,840	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	50,502,977	28,804,390	7,932,708	16,901,247	6,627,355	27,090,721

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1990 Census)	10,745	485,765	4,525	17,254	17,673	49,183
TAXABLE TAX CAPACITY	7,891,821	454,178,690	3,006,752	14,503,987	16,142,593	26,026,621
1988 TAX LEVY (Payable in 1989)	2,498,592	114,850,964	1,299,941	4,244,541	3,731,745	7,382,257
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,887,172	117,727,586	1,038,329	2,797,806	2,514,361	5,693,924
SPECIAL ASSESSMENTS	206,628	393,123	234,842	184,946	441,094	76,464
LICENSES AND PERMITS	12,805	378,712	1,404	1,838	1,512	126,034
FINES AND FORFEITS	118,859	3,106,864	18,616	64,825	68,894	320,387
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	35,764	....	....	....	....
- Highways	55,131	....	173,997	349,435	....	10,390
- Welfare	557,886	57,077,322	282,398	1,204,188	1,580,784	2,187,058
- All Other	76,112	2,199,459	5,515	4,270	74,116	295,790
State Grants - Local Government Aid	105,672	103,575	54,560	158,190	167,859	261,678
- Homestead Credit	446,547	22,955,820	225,578	618,022	606,334	1,842,941
- Mobile Home Homestead Credit	2,241	....	1,908	3,248	4,160	17,375
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	39,585	....	113,554	89,384	116,558	78,202
- Highways	1,997,958	5,389,757	725,662	2,673,516	2,137,295	1,538,752
- Welfare	480,438	45,745,571	183,802	968,467	1,214,548	1,744,732
- Other	428,056	6,309,238	293,757	846,733	810,428	852,425
Local Units Grants	205,482	2,400,298	....	176,481	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,395,108	142,216,804	2,060,731	7,091,934	6,712,082	8,829,343
CHARGES FOR SERVICES	648,677	21,449,984	325,698	482,554	875,214	2,410,352
INTEREST EARNINGS	183,945	13,207,878	433,504	625,625	988,820	529,579
ALL OTHER REVENUES	227,370	14,299,461	90,612	232,058	152,048	1,470,817
TOTAL REVENUES	7,680,564	312,780,412	4,203,736	11,481,586	11,754,025	19,456,900
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	152,531,472	2,321,364	....	....	....
- OTHER LONG-TERM DEBT	....	20,821	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	99,722	8,681,604	....	150,000	265,510	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,780,286	474,014,309	6,525,100	11,631,586	12,019,535	19,456,900

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,161,414	38,492,935	534,510	1,496,517	1,305,609	3,125,752
PUBLIC SAFETY - Sheriff	363,341	12,217,421	309,015	538,040	382,387	1,172,902
- Corrections	70,496	20,572,844	38,062	56,874	5,732	679,873
- Other	22,246	1,041,017	2,374	2,169	12,632	51,566
TOTAL PUBLIC SAFETY	456,083	33,831,282	349,451	597,083	400,751	1,904,341
HIGHWAYS						
Administration	162,409	2,068,513	137,888	114,147	89,280	106,293
Operation and Maintenance	893,069	6,741,427	590,601	1,539,609	2,034,021	1,291,009
TOTAL HIGHWAYS	1,055,478	8,809,940	728,489	1,653,756	2,123,301	1,397,302
SANITATION	228,909	3,231,030	56,269	147,315	129,002	....
HEALTH	313,491	12,211,843	18,800	....	486,651	936,502
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	98,091	7,829,421	16,866	182,523	162,821	591,245
General Assistance	93,290	13,807,292	61,018	228,232	285,639	643,444
Aid to Families with Dependent Children	596,823	61,268,038	241,512	761,222	837,304	2,479,383
Medical Assistance (County Share)	252,752	11,178,505	163,067	413,661	472,100	885,163
Social Services	794,721	67,098,016	258,189	1,664,400	2,092,447	4,637,216
Other Welfare Costs	97,499	14,780,884	90,974	438,022	542,633	412,372
TOTAL HUMAN SERVICES	1,933,176	175,962,156	831,626	3,688,060	4,392,944	9,648,823
LIBRARIES	34,144	3,646,300	26,778	40,450	....	145,000
RECREATION AND PARKS	29,300	6,218,559	7,264	48,754	59,002	108,744
CONSERVATION OF NATURAL RESOURCES	137,621	330,774	116,579	424,110	604,687	258,227
ECONOMIC DEVELOPMENT	36,537	2,110,616	5,208	11,937	....	234,166
MISCELLANEOUS EXPENDITURES	11,346	919,307	97,460	....	340,188	....
INTEREST AND FISCAL CHARGES	81,918	1,149,490	44,792	55,010	48,000	4,579
TOTAL CURRENT EXPENDITURES	5,479,417	286,914,232	2,817,226	8,162,992	9,890,135	17,763,436
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	10,164,034	....	....	....	....
PUBLIC SAFETY	....	423,641	....	....	....	....
HIGHWAYS	2,024,624	8,045,127	736,822	2,474,618	1,149,782	2,081,000
RECREATION AND PARKS	....	1,718,321	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	2,074,758	....	....	5,697	....
TOTAL CAPITAL OUTLAY	2,024,624	22,425,881	736,822	2,474,618	1,155,479	2,081,000
DEBT REDEMPTION - BONDS PAID	45,000	60,788,000	95,000	80,000	....	30,000
- OTHER LONG-TERM DEBT	....	134,798	....	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	7,549,041	370,262,911	3,649,048	10,717,610	11,045,614	19,874,436
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	99,722	8,681,604	....	150,000	265,510	....
- ENTERPRISE FUNDS	....	908,818	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,648,763	379,853,333	3,649,048	10,867,610	11,311,124	19,874,436

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
POPULATION (1990 Census)	9,806	15,026	57,846	41,945	14,366	198,213
TAXABLE TAX CAPACITY	6,587,881	8,781,950	46,405,319	55,050,527	9,659,591	87,761,815
1988 TAX LEVY (Payable in 1989)	2,225,535	2,082,498	14,346,037	9,887,854	3,403,449	47,512,237
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,538,654	1,730,670	13,492,825	9,546,129	2,250,077	47,150,269
SPECIAL ASSESSMENTS	21,520	287,153	91,065	11,342	463,300	....
LICENSES AND PERMITS	2,005	1,260	363,320	43,008	7,160	117,846
FINES AND FORFEITS	68,670	37,994	249,220	340,122	38,951	671,157
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	27,571
- Highways	181,506	....	4,072	....	219,045	2,886,890
- Welfare	559,256	526,966	2,758,588	1,759,841	652,485	25,287,795
- All Other	4,716	148,445	52,778	67,671	71,696	904,057
State Grants - Local Government Aid	104,517	133,875	169,221	....	150,021	78,032
- Homestead Credit	399,594	399,049	3,253,677	1,104,615	730,892	11,112,428
- Mobile Home Homestead Credit	1,340	16,651	27,274	5,723	4,277	61,981
- Attached Machinery Aid	....	....	76,204	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	49,812	3,856	22,183	11,244	125,028	11,309,005
- Highways	1,774,848	2,930,203	1,654,197	893,741	1,881,333	14,816,040
- Welfare	447,912	423,960	2,575,861	819,585	724,788	27,159,538
- Other	454,219	382,319	715,376	406,629	698,485	4,996,645
Local Units Grants	....	9,337	....	....	48,080	460,510
TOTAL INTERGOVERNMENTAL REVENUES	3,977,720	4,974,661	11,309,431	5,069,049	5,306,130	99,100,492
CHARGES FOR SERVICES	282,618	738,347	1,697,117	2,043,235	619,006	5,456,191
INTEREST EARNINGS	331,098	281,183	1,700,645	683,015	329,643	2,604,515
ALL OTHER REVENUES	273,616	521,347	635,125	741,501	145,634	7,923,229
TOTAL REVENUES	6,495,901	8,572,615	29,538,748	18,477,401	9,159,901	163,023,699
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	125,000	5,772,620
- OTHER LONG-TERM DEBT	....	....	....	....	73,356	6,038,429
OTHER SOURCES	....	....	....	....	18,600	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	10,806	75,000	....	43,978	1,840	1,917,794
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,506,707	8,647,615	29,538,748	18,521,379	9,378,697	176,752,542

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	664,736	790,197	6,367,216	3,258,262	1,530,830	16,288,974
PUBLIC SAFETY - Sheriff	351,784	450,859	1,696,270	1,333,165	472,891	4,675,631
- Corrections	12,278	34,329	2,556,321	1,137,171	77,777	5,283,933
- Other	14,729	14,293	691,144	133,378	51,312	2,586,202
TOTAL PUBLIC SAFETY	378,791	499,481	4,943,735	2,603,714	601,980	12,545,766
HIGHWAYS						
Administration	90,014	130,223	313,856	252,128	250,546	3,583,209
Operation and Maintenance	569,893	1,728,274	1,661,066	614,651	1,353,475	13,471,627
TOTAL HIGHWAYS	659,907	1,858,497	1,974,922	866,779	1,604,021	17,054,836
SANITATION	272,127	39,443	.....	100,329	36,468	992,780
HEALTH	62,443	10,823	1,521,205	546,938	564,650	4,280,331
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	39,279	104,588	363,646	83,983	107,833	2,916,429
General Assistance	41,190	88,847	389,242	262,824	121,067	5,800,557
Aid to Families with Dependent Children	423,226	453,449	1,804,515	1,926,882	458,725	23,431,752
Medical Assistance (County Share)	198,087	282,158	693,441	513,650	275,048	4,291,065
Social Services	804,792	773,840	3,660,547	3,795,327	1,601,060	45,348,284
Other Welfare Costs	88,332	142,500	584,087	401,925	79,001	4,519,363
TOTAL HUMAN SERVICES	1,594,906	1,845,382	7,495,478	6,984,591	2,642,734	86,307,450
LIBRARIES	58,368	36,682	568,692	243,131	139,837	192,816
RECREATION AND PARKS	90,749	40,286	255,000	59,650	24,631	145,284
CONSERVATION OF NATURAL RESOURCES	94,220	478,133	471,178	282,466	550,324	4,169,041
ECONOMIC DEVELOPMENT	1,132	39,602	520,654	.....	47,889	562,404
MISCELLANEOUS EXPENDITURES	354,669	116,265	.....	444,358	139,206	.....
INTEREST AND FISCAL CHARGES	12,334	.....	709,126	126,607	60,460	434,522
TOTAL CURRENT EXPENDITURES	4,244,382	5,754,791	24,827,206	15,516,825	7,943,030	142,974,204
CAPITAL OUTLAY						
GENERAL GOVERNMENT	107,054	.....	.....	55,501	.....	1,282,095
PUBLIC SAFETY	.....	.....	.....	.....	.....	1,246,303
HIGHWAYS	1,533,681	2,439,828	4,024,339	1,137,797	1,609,663	19,345,491
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	.....	82,503	2,486,692
TOTAL CAPITAL OUTLAY	1,640,735	2,439,828	4,024,339	1,193,298	1,692,166	24,360,581
DEBT REDEMPTION - BONDS PAID	10,000	.....	345,000	315,000	202,673	95,000
- OTHER LONG-TERM DEBT	10,000	.....	.....	.....	3,079	238,414
TOTAL EXPENDITURES (Inc. Principal)	5,905,117	8,194,619	29,196,545	17,025,123	9,840,948	167,668,199
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	10,806	75,000	.....	43,978	1,840	1,917,794
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	5,915,923	8,269,619	29,196,545	17,069,101	9,842,788	169,585,993

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1990 Census)	118,791	30,729	10,634	10,724	23,363	4,463
TAXABLE TAX CAPACITY	69,877,023	19,460,463	7,181,878	7,593,677	10,658,408	5,519,136
1988 TAX LEVY (Payable in 1989)	20,245,742	5,046,912	2,794,475	2,716,079	5,261,083	1,695,623
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	16,385,511	3,826,430	1,963,410	2,003,007	3,668,977	1,209,731
SPECIAL ASSESSMENTS	349,742	105,970	15,872	604,449	24,194	41,075
LICENSES AND PERMITS	130,442	12,338	890	3,558	38,870	365
FINES AND FORFEITS	716,127	123,885	9,395	86,207	121,776	36,295
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	28,084	19,573	227,159	203,112	183,462	426
- Welfare	5,008,800	1,410,338	609,959	609,882	2,158,101	290,663
- All Other	1,636,872	110,949	18,755	17,419	200,619	167,691
State Grants - Local Government Aid	601,474	161,667	91,714	111,571	189,874	59,491
- Homestead Credit	4,357,262	1,240,482	450,662	446,690	1,292,352	186,528
- Mobile Home Homestead Credit	29,231	....	2,014	2,206	13,500	847
- Attached Machinery Aid	46,227	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	101,108	65,435	117,958	134,531	166,458	39,912
- Highways	3,757,780	1,873,349	2,078,797	2,201,946	2,476,033	1,379,075
- Welfare	3,496,725	1,256,837	711,041	523,916	1,394,967	272,772
- Other	1,906,230	582,961	518,089	1,254,797	1,372,750	424,597
Local Units Grants	29,419	3,669	....	....	74,510	....
TOTAL INTERGOVERNMENTAL REVENUES	20,999,212	6,725,260	4,826,148	5,506,070	9,522,626	2,822,002
CHARGES FOR SERVICES	4,377,425	1,524,806	262,254	367,466	1,520,407	146,232
INTEREST EARNINGS	2,680,257	607,696	187,452	678,969	570,942	96,348
ALL OTHER REVENUES	2,117,495	137,055	336,893	287,196	756,208	162,961
TOTAL REVENUES	47,756,211	13,063,440	7,602,314	9,536,922	16,224,000	4,515,009
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	7,240,400	....	....	988,733	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	104,596	38,232
OTHER SOURCES	6,216	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	761,764	....	....	....	281,045	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	55,764,591	13,063,440	7,602,314	10,525,655	16,609,641	4,553,241

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	5,483,507	1,987,360	986,035	1,050,427	1,802,740	582,156
PUBLIC SAFETY - Sheriff	2,883,519	956,681	277,933	469,758	.....	207,143
- Corrections	2,903,921	456,322	74,215	27,242	1,312,761	9,945
- Other	117,877	19,035	16,787	1,089	58,067	8,646
TOTAL PUBLIC SAFETY	5,905,317	1,432,038	368,935	498,089	1,370,828	225,734
HIGHWAYS						
Administration	755,929	186,737	129,338	80,667	155,030	113,794
Operation and Maintenance	2,989,456	1,450,649	1,076,193	1,131,635	2,409,081	1,214,054
TOTAL HIGHWAYS	3,745,385	1,637,386	1,205,531	1,212,302	2,564,111	1,327,848
SANITATION	83,597	230,443	4,985	63,053	.....	20,491
HEALTH	1,761,212	527,326	86,609	111,273	740,013	54,939
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	486,895	260,438	86,305	60,077	246,088	13,849
General Assistance	783,498	324,353	98,824	96,678	452,009	52,696
Aid to Families with Dependent Children	5,776,528	880,420	402,615	663,500	1,624,860	273,419
Medical Assistance (County Share)	1,907,915	373,710	193,638	321,173	795,753	169,458
Social Services	8,526,774	2,183,317	1,189,314	1,302,901	2,341,510	527,280
Other Welfare Costs	1,332,866	453,105	141,714	154,584	1,191,061	82,815
TOTAL HUMAN SERVICES	18,814,476	4,475,343	2,112,410	2,598,913	6,651,281	1,119,517
LIBRARIES	545,315	72,627	23,228	34,560	149,826	9,723
RECREATION AND PARKS	509,102	106,097	27,000	32,950	59,589	6,755
CONSERVATION OF NATURAL RESOURCES	673,877	272,673	193,107	480,626	209,250	191,068
ECONOMIC DEVELOPMENT	2,117,226	.....	53,045	57,854	1,090	7,736
MISCELLANEOUS EXPENDITURES	.....	22,202	70,424	259,537	71,851	29,217
INTEREST AND FISCAL CHARGES	2,000,850	45,208	106,829	259,156	179,269	5,372
TOTAL CURRENT EXPENDITURES	41,639,864	10,808,703	5,238,138	6,658,740	13,799,848	3,580,556
CAPITAL OUTLAY						
GENERAL GOVERNMENT	2,978,106	.....	.....	.....	.....	.....
PUBLIC SAFETY	663,532	.....	.....	.....	.....	.....
HIGHWAYS	3,315,223	1,076,259	1,705,795	1,802,663	1,949,891	802,221
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	186,158	800,284	.....	.....
TOTAL CAPITAL OUTLAY	6,956,861	1,076,259	1,891,953	2,602,947	1,949,891	802,221
DEBT REDEMPTION - BONDS PAID	715,000	359,005	116,259	360,000	70,000	.....
- OTHER LONG-TERM DEBT	.....	16,186	23,500	.....	7,889	23,698
TOTAL EXPENDITURES (Inc. Principal)	49,311,725	12,260,153	7,269,850	9,621,687	15,827,628	4,406,475
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	761,764	.....	.....	.....	281,045	.....
- ENTERPRISE FUNDS	.....	.....	74,188	.....	494	.....
TOTAL EXPENDITURES AND OTHER USES	50,073,489	12,260,153	7,344,038	9,621,687	16,109,167	4,406,475

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1990 Census)	19,744	13,154	18,079	145,896	11,682	7,516
TAXABLE TAX CAPACITY	10,912,259	5,520,466	13,047,628	130,630,247	8,887,422	8,235,353
1988 TAX LEVY (Payable in 1989)	3,596,050	2,912,582	4,328,954	25,833,000	3,164,358	2,819,261
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,561,567	2,170,639	3,074,339	27,416,943	2,131,395	1,916,038
SPECIAL ASSESSMENTS	.....	155,287	81,901	.....	26,343	288,448
LICENSES AND PERMITS	5,386	16,007	9,415	1,029,606	1,001	290
FINES AND FORFEITS	91,234	62,585	78,476	812,684	42,106	64,019
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	42,493	4,725	.....
- Highways	416,750	84,299	589,825	169,407	41,620	155,509
- Welfare	939,348	1,602,298	1,092,709	6,643,010	.....	482,441
- All Other	33,184	132,410	40,791	671,566	78,079	172,276
State Grants - Local Government Aid	159,926	110,810	141,643	347,823	122,711	71,792
- Homestead Credit	895,588	708,725	939,389	5,854,801	549,552	323,879
- Mobile Home Homestead Credit	3,251	6,478	.....	32,775	1,929	3,978
- Attached Machinery Aid	.....	.....	.....	100,513	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	64,236	113,285	28,380	883	10,780	24,405
- Highways	2,179,433	1,690,577	1,673,764	2,492,137	2,236,951	1,876,782
- Welfare	849,483	1,694,857	737,613	3,480,955	.....	402,029
- Other	420,414	305,190	643,652	2,218,820	608,195	656,725
Local Units Grants	609	.....	.....	1,395,367	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	5,962,222	6,448,929	5,887,766	23,450,550	3,654,542	4,169,816
CHARGES FOR SERVICES	527,039	677,780	403,256	4,665,627	352,071	523,633
INTEREST EARNINGS	289,054	223,258	156,451	4,034,888	285,240	226,943
ALL OTHER REVENUES	98,198	390,896	135,282	2,933,193	239,155	230,679
TOTAL REVENUES	9,534,700	10,145,381	9,826,886	64,343,491	6,731,853	7,419,866
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	.....	.....	51,101,411	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	202,902	.....	80,716
OTHER SOURCES	.....	.....	.....	21,982	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	105,267	66,498	.....	28,351,344	.....	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	9,639,967	10,211,879	9,826,886	144,021,130	6,731,853	7,500,582

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

	GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES							
GENERAL GOVERNMENT		1,317,362	946,935	1,853,479	15,254,829	1,044,142	925,730
PUBLIC SAFETY - Sheriff		618,322	309,878	761,406	6,114,192	584,241	272,015
- Corrections		177,965	69,332	147,421	2,940,343	56,844	25,719
- Other		41,096	14,878	27,327	.....	9,947	7,820
TOTAL PUBLIC SAFETY		837,383	394,088	936,154	9,054,535	651,032	305,554
HIGHWAYS							
Administration		130,512	167,494	142,752	739,502	293,683	113,172
Operation and Maintenance		1,377,947	616,151	1,330,482	3,075,760	884,969	1,372,166
TOTAL HIGHWAYS		1,508,459	783,645	1,473,234	3,815,262	1,178,652	1,485,338
SANITATION		145,970	256,010	57,591	30,000	111,807	2,534
HEALTH		84,692	678,775	222,538	3,555,944	.....	.....
HUMAN SERVICES							
INCOME MAINTENANCE							
Minnesota Supplemental Assistance		157,811	95,693	87,636	727,554	.....	53,556
General Assistance		127,612	335,880	153,773	843,998	.....	72,121
Aid to Families with Dependent Children		625,796	1,494,820	792,320	5,672,341	.....	656,587
Medical Assistance (County Share)		370,806	540,046	294,650	1,328,626	.....	252,566
Social Services		1,746,290	2,079,026	1,438,893	10,965,614	.....	1,068,557
Other Welfare Costs		228,199	229,576	292,172	1,324,559	843,951	100,191
TOTAL HUMAN SERVICES		3,256,514	4,775,041	3,059,444	20,862,692	843,951	2,203,578
LIBRARIES		40,170	22,310	128,111	2,156,803	262,734	.....
RECREATION AND PARKS		64,156	33,875	93,783	598,818	35,808	5,756
CONSERVATION OF NATURAL RESOURCES		191,549	100,781	211,506	485,756	153,329	191,913
ECONOMIC DEVELOPMENT		2,316	18,046	760,919	115,493	.....
MISCELLANEOUS EXPENDITURES		85,176	383,108	10,757	.....	186,916	115,110
INTEREST AND FISCAL CHARGES		63,661	13,407	1,589,007	16,095	87,281
TOTAL CURRENT EXPENDITURES		7,531,431	8,440,545	8,078,050	58,164,565	4,599,959	5,322,794
CAPITAL OUTLAY							
GENERAL GOVERNMENT		4,821,242	33,782	315,064
PUBLIC SAFETY		7,742	.....	.....	.....	.....
HIGHWAYS		1,963,014	1,462,986	1,563,706	3,398,406	2,014,823	1,632,325
RECREATION AND PARKS		1,541,558	.....	.....
ALL OTHER CAPITAL OUTLAY		164,450	.....	.....
TOTAL CAPITAL OUTLAY		1,963,014	1,470,728	1,563,706	9,925,656	2,048,605	1,947,389
DEBT REDEMPTION - BONDS PAID		140,000	40,000	28,750,000	165,000	100,000
- OTHER LONG-TERM DEBT		113,294	.....	32,400
TOTAL EXPENDITURES (Inc. Principal)		9,494,445	10,051,273	9,681,756	96,953,515	6,813,564	7,402,583
OTHER FINANCING USES							
OTHER USES	
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS		105,267	66,498	.....	28,351,344	.....	.....
- ENTERPRISE FUNDS	
TOTAL EXPENDITURES AND OTHER USES		9,599,712	10,117,771	9,681,756	125,304,859	6,813,564	7,402,583

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1989

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1990 Census)	47,828	68,710	11,684	4,375,099
TAXABLE TAX CAPACITY	25,052,849	53,206,698	9,267,605	3,715,547,105
1988 TAX LEVY (Payable in 1989)	7,609,735	10,957,678	3,241,993	1,010,336,629
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	5,985,652	9,354,757	2,126,419	897,453,705
SPECIAL ASSESSMENTS	....	188,816	420,467	15,449,469
LICENSES AND PERMITS	75,681	152,145	11,001	7,646,576
FINES AND FORFEITS	209,956	438,901	61,281	19,549,650
INTERGOVERNMENTAL REVENUES				
Federal Grants - Narcotics Control	....	....	....	353,691
- Highways	2,658	943,430	430,809	17,180,089
- Welfare	2,682,748	3,299,096	902,930	350,017,980
- All Other	281,845	90,739	8,542	26,444,249
State Grants - Local Government Aid	292,305	302,610	120,643	15,333,456
- Homestead Credit	1,799,873	2,210,180	571,018	195,806,766
- Mobile Home Homestead Credit	....	54,557	2,241	1,102,848
- Attached Machinery Aid	....	....	....	2,381,787
- Taconite Homestead Credit	....	....	....	176,299
- Disparity Reduction Aid	135,363	13,032	89,960	20,653,659
- Highways	2,694,030	2,010,825	1,842,335	214,180,580
- Welfare	2,794,615	1,995,331	845,775	290,046,760
- Other	718,226	1,086,232	684,290	122,897,807
Local Units Grants	950	....	....	14,732,051
TOTAL INTERGOVERNMENTAL REVENUES	11,402,613	12,006,032	5,498,543	1,271,308,022
CHARGES FOR SERVICES	1,395,536	3,532,453	258,536	173,007,670
INTEREST EARNINGS	690,331	1,438,963	506,673	102,871,673
ALL OTHER REVENUES	220,862	598,672	174,198	102,404,101
TOTAL REVENUES	19,980,631	27,710,739	9,057,118	2,589,690,866
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	1,860,000	4,938,525	....	347,102,987
- OTHER LONG-TERM DEBT	....	....	185,104	24,444,521
OTHER SOURCES	....	....	....	506,565
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	107,605	....	....	65,919,250
- ENTERPRISE FUNDS	....	....	....	7,963,634
TOTAL REVENUES AND OTHER SOURCES	21,948,236	32,649,264	9,242,222	3,035,627,823

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1989

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	2,744,879	3,764,512	1,027,491	322,812,804
PUBLIC SAFETY - Sheriff	885,319	3,166,158	256,971	110,274,151
- Corrections	1,030,912	301,391	223,377	115,973,450
- Other	34,065	44,070	16,759	55,516,719
TOTAL PUBLIC SAFETY	1,950,296	3,511,619	497,107	281,764,320
HIGHWAYS				
Administration	209,096	186,149	186,440	27,857,202
Operation and Maintenance	1,455,452	2,108,067	1,167,015	167,725,834
TOTAL HIGHWAYS	1,664,548	2,294,216	1,353,455	195,583,036
SANITATION		330,226	211,489	19,565,093
HEALTH	1,171,624	1,040,543	42,195	83,957,592
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	329,714	434,758	97,913	40,925,524
General Assistance	387,479	393,524	155,960	81,033,517
Aid to Families with Dependent Children	1,825,582	3,010,281	685,765	346,215,545
Medical Assistance (County Share)	841,058	868,987	325,609	88,266,856
Social Services	4,391,413	5,321,848	1,334,524	355,282,720
Other Welfare Costs	519,819	1,057,174	173,199	277,117,800
TOTAL HUMAN SERVICES	8,295,065	11,086,572	2,772,970	1,188,841,962
LIBRARIES	84,267	534,663	....	36,453,407
RECREATION AND PARKS	64,746	440,596	39,402	21,353,187
CONSERVATION OF NATURAL RESOURCES	250,564	352,870	367,824	36,653,216
ECONOMIC DEVELOPMENT	107,540	....	....	20,094,572
MISCELLANEOUS EXPENDITURES	388,212	517,194	111,108	18,049,044
INTEREST AND FISCAL CHARGES	57,065	239,755	352,781	27,731,347
TOTAL CURRENT EXPENDITURES	16,778,806	24,112,766	6,775,822	2,252,859,580
CAPITAL OUTLAY				
GENERAL GOVERNMENT	6,005	3,855,418	....	58,574,130
PUBLIC SAFETY	....	....	....	11,996,045
HIGHWAYS	2,168,736	3,017,946	2,746,046	238,624,903
RECREATION AND PARKS	....	....	....	4,505,378
ALL OTHER CAPITAL OUTLAY	....	....	....	27,782,993
TOTAL CAPITAL OUTLAY	2,174,741	6,873,364	2,746,046	341,483,449
DEBT REDEMPTION - BONDS PAID	80,000	510,000	438,000	109,440,350
- OTHER LONG-TERM DEBT	....	....	46,085	7,824,116
TOTAL EXPENDITURES (Inc. Principal)	19,033,547	31,496,130	10,005,953	2,711,607,495
OTHER FINANCING USES				
OTHER USES	....	....	....	12,177,668
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	107,605	....	....	65,919,250
- ENTERPRISE FUNDS	....	....	....	7,128,931
TOTAL EXPENDITURES AND OTHER USES	19,141,152	31,496,130	10,005,953	2,796,833,344

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1989

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				
AITKIN	12,425	1,410,000	....	....	....	....	1,410,000	....	251,003	611,871
ANOKA	243,641	44,999,802	....	440,000	3,475,000	....	48,914,802	4,765,000	3,656,288	4,041,273
BECKER	27,881	135,000	....	65,000	2,350,000	....	3,750,000	....	443,639	2,774,611
BELTRAMI	34,384	35,000	....	....	3,280,000	....	2,400,000	....	463,325	1,148,761
BENTON	30,185	....	....	....	....	....	....	....	444,834	113,690
BIG STONE	6,285	....	....	....	....	....	....	....	211,046	68,233
BLUE EARTH	54,044	475,000	225,000	1,435,000	....	....	2,135,000	525,000	431,930	1,645,850
BROWN	26,984	....	....	540,000	....	....	540,000	....	231,288	331,172
CARLTON	29,259	720,000	....	....	....	....	720,000	....	512,060	657,087
CARVER	47,915	2,455,000	....	270,000	....	300,000	3,025,000	....	782,784	720,466
CASS	21,791	....	....	....	440,000	....	440,000	....	847,169	2,765,059
CHIPPEWA	13,228	....	....	1,425,000	965,000	....	2,390,000	965,000	104,576	....
CHISAGO	30,521	....	....	6,800,000	6,285,000	300,000	13,385,000	560,000	686,055	190,946
CLAY	50,422	....	....	3,565,000	625,000	....	4,190,000	....	377,388	423,444
CLEARWATER	8,309	45,000	....	....	....	....	45,000	....	315,108	320,999
COOK	3,868	500,000	2,115,000	80,000	....	....	2,695,000	....	103,413	202,180
COTTONWOOD	12,694	1,720,000	....	155,000	....	....	1,875,000	1,720,000	191,908	260,758
CROW WING	44,249	2,335,000	....	....	....	1,480,000	3,815,000	....	588,359	643,931
DAKOTA	275,227	39,700,000	....	....	....	....	39,700,000	....	3,444,325	20,660,000
DODGE	15,731	....	....	....	460,000	585,000	1,045,000	585,000	115,297	3,000,151
DOUGLAS	28,674	....	....	....	11,185,000	1,600,000	14,075,000	5,090,000	376,125	2,187,502
FARIBAULT	16,937	....	....	1,115,000	1,645,000	1,215,000	3,975,000	....	86,077	160,429
FILLMORE	20,777	15,000	....	....	245,000	....	260,000	....	348,125	361,370
FREEBORN	33,060	1,000,000	....	2,085,000	....	....	3,085,000	....	403,843	397,883
GOODHUE	40,690	675,000	....	175,000	....	....	850,000	....	915,087	2,598,782
GRANT	6,246	....	....	228,000	5,000	....	233,000	....	81,702	128,885
HENNEPIN	1,032,431	55,400,000	....	....	....	28,000,000	83,400,000	12,350,000	44,364,823	27,684,454
HOUSTON	18,497	....	....	....	....	....	....	....	284,918	403,987
HUBBARD	14,939	....	....	....	....	....	....	....	377,483	564,243
ISANTI	25,921	3,445,000	....	15,000	3,000,000	960,000	7,420,000	4,505,000	309,433	88,451
ITASCA	40,863	2,225,000	....	....	....	....	2,225,000	....	4,722,096	945,526
JACKSON	11,677	....	....	80,000	....	....	80,000	....	310,414	133,429
KANABEC	12,802	325,000	....	300,000	195,000	....	820,000	....	162,193	91,303
KANDIYOHI	38,761	330,000	....	3,749,700	....	1,980,000	6,059,700	....	399,395	1,297,648
KITSON	5,767	....	....	....	1,676,270	1,280,000	2,956,270	1,676,270	80,685	....
KOOCHICHING	16,299	1,070,000	....	79,942	565,000	....	1,714,942	....	131,328	527,057
LAC QUI PARLE	8,924	....	....	350,000	....	....	350,000	....	139,071	27,764
LAKE	10,415	1,030,000	1,015,000	....	2,485,000	580,000	5,110,000	....	207,156	699,380
LAKE OF THE WOODS	4,076	....	....	115,000	115,000	400,000	630,000	....	90,740	357,248
LE SUEUR	23,239	600,000	....	55,000	....	....	655,000	....	82,133	....
LINCOLN	6,890	910,000	....	4,730,000	....	....	5,640,000	2,205,000	47,772	....
LYON	24,789	....	....	485,000	....	....	485,000	....	131,834	42,226
MAHNOMEN	5,044	75,000	....	190,000	....	....	265,000	75,000	92,645	192,347
MARSHALL	10,993	....	....	1,025,000	....	1,550,000	2,575,000	....	158,689	....
MARTIN	22,914	....	....	2,650,000	....	....	2,650,000	....	148,565	....
MCLEOD	32,030	3,545,000	....	315,000	....	....	3,860,000	1,910,000	458,218	247,152
MEEKER	20,846	....	....	506,000	....	....	506,000	....	350,401	....
MILLE LACS	18,670	....	....	....	....	....	....	....	230,050	....
MORRISON	29,604	3,105,000	....	....	5,185,000	....	8,290,000	....	213,391	....

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1989

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	37,385	.....	.....	160,000	.....	.....	.....	160,000	.....	263,357	438,296
MURRAY	9,660	140,000	.....	815,000	.....	.....	.....	955,000	.....	210,161	24,008
NICOLLET	28,076	2,740,000	.....	660,000	.....	.....	.....	3,400,000	.....	753,903	.....
NOBLES	20,098	.....	.....	.....	.....	.....	.....	.....	.....	211,284	.....
NORMAN	7,975	.....	.....	3,660,000	.....	.....	100,000	3,760,000	595,000	19,759	106,113
OLMSTED	106,470	100,000	.....	225,000	81,500,000	.....	.....	81,825,000	19,410,000	1,576,161	1,936,025
OTTER TAIL	50,714	115,000	.....	60,000	4,070,000	.....	6,175,000	10,420,000	4,070,000	1,421,807	407,215
PENNINGTON	13,306	265,000	.....	20,000	875,000	.....	210,000	1,370,000	720,000	56,048	432,417
PINE	21,264	520,000	.....	.....	.....	.....	.....	520,000	520,000	118,043	309,603
PIPESTONE	10,491	1,665,000	.....	.....	15,000	.....	.....	1,680,000	1,665,000	87,131	122,598
POLK	32,498	.....	.....	2,284,000	4,505,000	.....	875,000	7,664,000	.....	137,774	.....
POPE	10,745	905,000	.....	.....	.....	.....	.....	905,000	.....	133,808	.....
RAMSEY	485,765	106,728,724	.....	.....	.....	.....	.....	106,728,724	1,100,000	13,435,242	1,488,349
RED LAKE	4,525	.....	.....	436,000	.....	.....	2,350,000	2,786,000	216,000	46,755	.....
REDWOOD	17,254	.....	.....	550,000	.....	.....	.....	550,000	.....	170,098	.....
RENVILLE	17,673	.....	.....	.....	.....	.....	.....	.....	.....	108,680	.....
RICE	49,183	60,000	.....	.....	.....	.....	.....	60,000	.....	567,313	413,807
ROCK	9,806	.....	.....	1,554,224	.....	.....	.....	1,554,224	.....	172,691	.....
ROSEAU	15,026	.....	.....	.....	.....	.....	.....	.....	.....	265,387	146,587
SCOTT	57,846	8,235,000	.....	635,000	.....	.....	.....	8,870,000	215,000	1,740,873	987,605
SHERBURNE	41,945	575,000	.....	.....	1,210,000	.....	.....	1,785,000	.....	329,641	.....
SIBLEY	14,366	.....	.....	1,415,000	.....	.....	.....	1,415,000	1,110,000	240,967	70,277
ST. LOUIS	198,213	4,820,000	.....	.....	5,310,000	.....	.....	10,130,000	3,680,000	5,226,842	11,817,490
STEARNS	118,791	18,660,000	.....	1,465,000	16,055,000	.....	.....	36,180,000	16,055,000	1,606,121	554,277
STEELE	30,729	.....	.....	370,000	550,000	140,000	250,000	1,310,000	.....	215,417	557,274
STEVENS	10,634	.....	.....	.....	1,525,000	.....	.....	1,525,000	.....	160,137	302,771
SWIFT	10,724	.....	.....	2,885,000	1,049,875	255,000	.....	4,189,875	690,000	228,978	50,778
TODD	23,363	2,115,000	.....	.....	425,000	.....	.....	2,540,000	910,000	414,683	298,288
TRAVERSE	4,463	.....	.....	.....	.....	.....	.....	.....	.....	128,959	85,391
WABASHA	19,744	.....	.....	.....	.....	.....	.....	.....	.....	255,398	211,254
WADENA	13,154	720,000	.....	.....	425,000	.....	300,000	1,445,000	.....	168,383	126,068
WASECA	18,079	.....	.....	80,000	.....	.....	.....	80,000	.....	419,508	163,614
WASHINGTON	145,896	30,630,000	1,325,000	5,135,000	.....	.....	.....	37,090,000	1,325,000	1,609,109	1,285,385
WATONWAN	11,682	.....	.....	30,000	.....	.....	150,000	180,000	.....	197,035	118,724
WILKIN	7,516	450,000	.....	745,000	.....	.....	.....	1,195,000	.....	92,839	84,283
WINONA	47,828	2,090,000	.....	.....	2,710,000	.....	.....	4,800,000	.....	252,869	356,320
WRIGHT	68,710	8,800,000	.....	180,000	.....	.....	.....	8,980,000	.....	488,606	.....
YELLOW MEDICINE	11,684	.....	.....	1,846,300	.....	.....	2,720,000	4,566,300	115,000	149,149	144,944
TOTAL	4,375,099	358,613,526	4,680,000	58,234,166	164,406,145	31,535,000	27,110,000	644,578,837	89,327,270	103,587,103	102,757,309
							[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 - 1989

NAME OF COUNTY	FOOT NOTES	POP.	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]	13,228	3,117,861	2,790,162	327,699	317,316	....	645,015	....	....	....	....	108,800	....	63,689	105,000
CLEARWATER		8,309	2,061,039	2,080,343	-19,304	52,719	....	33,415	....	....	....	....	239,208	....	....	56,143
COOK	[2]	3,868	2,216,639	2,501,906	-285,267	16,613	....	-268,654	....	....	....	-307,067	40,117	....	....	....
DOUGLAS		28,674	18,333,378	18,230,912	102,466	408,024	557,871	-47,381	....	....	....	....	853,974	....	511,781	580,941
GRANT		6,246	1,561,783	1,661,384	-99,601	43,985	....	-55,616	....	....	....	....	83,741	....	800	20,000
HENNEPIN		1,032,431	151,146,384	158,929,324	-7,782,940	18,383,560	2,894,627	7,705,993	11,555,609	....	4,385,572	620,247	6,880,421	....	1,021,214	1,063,083
ITASCA		40,863	13,473,041	13,798,915	-325,874	143,965	....	-181,909	....	....	....	....	4,885,291	....	....	180,914
KANABEC		12,802	4,176,901	4,015,943	160,958	168,577	....	329,535	....	....	....	....	173,656	....	19,086	127,833
MAHNOMEN	[1]	5,044	972,150	1,032,980	-60,830	66,311	....	5,481	....	....	....	....	42,370	....	5,768	20,785
MEEKER		20,846	4,350,978	4,151,347	199,631	171,219	....	370,850	....	....	....	....	1,313,782	....	5,554	77,118
MURRAY		9,660	2,241,630	1,993,174	248,456	118,322	990	365,788	....	....	....	....	89,426	....	....	....
OLMSTED		106,470	9,738,934	9,094,359	644,575	772,072	1,022,080	394,567	....	....	....	....	369,171	....	1,022,080	517,233
PIPESTONE	[2]	10,491	4,312,021	4,394,571	-82,550	311,967	....	229,417	....	....	....	....	150,379	....	135,186	94,758
RENVILLE		17,673	2,142,749	2,148,171	-5,422	82,295	228	76,645	....	....	....	....	207,729	....	....	....
SWIFT	[1]	10,724	2,413,697	2,491,311	-77,614	15,897	....	-61,717	....	....	....	....	32,758	....	21,094	59,452
TOTAL		1,327,329	222,259,185	229,314,802	-7,055,617	21,072,842	4,475,796	9,541,429	11,555,609	0	4,385,572	313,180	15,470,823	0	2,806,252	2,903,260

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 - 1989

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BECKER	[1]	27,881	1,194,681	1,147,097	47,584	6,003	43,018	10,569	....	....	....	....	11,019	....	17,559	26,102
BELTRAMI		34,384	2,934,011	2,961,873	-27,862	32,367	19,641	-15,136	15	....	....	....	196,694	....	19,224	25,000
COOK	[2]	3,868	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,731	1,770,538	1,736,373	34,165	9,249	30,776	12,638	....	....	....	-19,337	18,139	....	30,776	50,000
HUBBARD		14,939	2,984,323	2,687,497	296,826	32,842	61,050	268,618	....	....	....	126,581	271,776	....	1,213	....
ITASCA		40,863	3,156,546	4,004,572	-848,026	136,051	460,996	-1,172,971	125,000	....	....	-625,710	48,231	....	....	....
LAKE	[1]	10,415	1,381,359	1,474,948	-93,589	57,638	85,926	-121,877	....	....	....	-126,056	31,280	....	85,271	70,000
LAKE OF THE WOODS		4,076	1,060,128	1,036,905	23,223	7,924	....	31,147	....	....	....	....	63,259	....	....	....
MAHNOMEN	[3]	5,044	986,900	907,441	79,459	....	....	79,459	....	....	....	....	....	....	7,697	....
PENNINGTON	[1]	13,306	1,441,320	1,492,548	-51,228	76,395	26,246	-1,079	63,578	....	....	....	42,154	....	25,376	75,000
PIPESTONE	[2]	10,491	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		485,765	5,120,103	5,460,401	-340,298	....	69,025	-409,323	....	....	....	-525,206	16,199	....	69,025	....
RED LAKE	[4]	4,525	422,914	497,508	-74,594	114	625	-75,105	....	....	....	....	16,313	....	625	....
ST. LOUIS		198,213	14,466,941	15,744,417	-1,277,476	1,755,315	505,500	-27,661	1,701,581	....	....	....	270,178	2,869,281	327,769	2,800,000
STEELE		30,729	2,335,033	2,256,688	78,345	62,289	47,497	93,137	....	....	....	....	60,276	....	47,497	70,000
TODD-WADENA		13,154	2,112,263	2,195,239	-82,976	47,748	28,915	-64,143	....	....	....	....	45,969	....	28,915	50,000
TRAVERSE		4,463	1,214,816	1,213,549	1,267	2,582	....	3,849	....	....	....	....	51,813	....	....	....
TOTAL		917,847	42,581,876	44,817,056	-2,235,180	2,226,517	1,379,215	-1,387,878	1,890,174	0	0	-1,169,728	1,143,300	2,869,281	660,947	3,166,102

FOOTNOTE: [1] OPERATIONS ARE FOR THE FISCAL YEAR END SEPTEMBER 30.
[2] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.
[3] NURSING HOME IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.
[4] THE NURSING HOME WAS SOLD AS OF MAY 31, 1989.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1989

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							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		12,425													
CONSERVATION CENTER			317,502	354,758	-37,256	29,329	....	-7,927	....	....	....	12,130	....	....	9,400
ANOKA		243,641													
GOLF COURSE			460,919	305,389	155,530	....	1,248	154,282	....	....	236,493	67,527	....	....	....
WAVE POOL			354,041	280,204	73,837	....	1,187	72,650	....	....	....	126,766	....	....	....
BELTRAMI		34,384													
NURSING SERVICE			504,710	635,018	-130,308	132,452	....	2,144	....	64,793	59,739	2,399	....	....	....
CLAY		50,422													
NURSING SERVICE			616,102	1,314,554	-698,452	422,519	....	-275,933	....	177,417	245,102	-392,150	9,445	....	....
SANITARY LANDFILL			535,752	163,700	372,052	79,142	....	451,194	....	....	182,432	....	....	....	....
CLEARWATER		8,309													
NURSING SERVICE			737,883	727,137	10,746	56,123	....	66,869	....	6,662	44,565	30,744	....	....	....
CROW WING		44,249													
SOLID WASTE			576,494	967,583	-391,089	134,587	....	-256,502	105,527	....	29,048	53,554	....	....	....
DAKOTA		275,227													
SOLID WASTE			9,033,699	4,321,069	4,712,630	336,140	195,220	4,853,550	....	....	-1,078,228	42,266	....	177,597	....
DODGE		15,731													
SOLID WASTE			740,971	472,095	268,876	29,572	327	298,121	....	....	....	17,980	....	327	....
DOUGLAS		28,674													
NURSING SERVICE			481,116	846,067	-364,951	379,571	3,095	11,525	168,569	108,614	102,388	4,975	....	....	....
PUBLIC TRANSIT			1,413	22,616	-21,203	76,276	....	55,073	....	....	58,258	44,388	....	....	....
SOLID WASTE			800,124	1,473,554	-673,430	977,490	....	304,060	807,739	....	20,137	-573,021	182,380	355,792	207,734
FILLMORE		20,777													
SANITATION FUND			200,573	317,489	-116,916	54,144	22,923	-85,695	30,088	....	24,015	-100,000	108,005	22,923	33,400
GRANT		6,246													
NURSING SERVICE			73,151	221,387	-148,236	107,393	....	-40,843	18,154	19,390	34,880	-100,000	4,342	....	....
HENNEPIN		1,032,431													
METRO HEALTH PLAN			9,501,220	9,750,287	-249,067	....	....	-249,067	....	....	....	16,366	....	....	....
SOLID WASTE			31,328,404	29,340,907	1,987,497	1,899,038	....	3,886,535	....	....	1,451,204-1,100,642	176,000	....	....	14,684
HUBBARD		14,939													
SOLID WASTE			12,957	602,633	-589,676	616,335	....	26,659	....	....	-74,376	....	....	....	....
JACKSON		11,677													
NURSING SERVICE			243,325	499,566	-256,241	261,540	....	5,299	....	75,768	73,491	1,381	....	....	....
KITTSON		5,767													
NURSING SERVICE			202,877	227,397	-24,520	50,407	....	25,887	....	6,148	24,089	6,914	....	....	....
RURAL WATER DISTRICT			146,608	195,771	-49,163	191,982	130,029	12,790	....	....	....	67,217	....	130,029	61,579
LAKE		10,415													
SANITARY DISTRICT			42,932	154,233	-111,301	24,640	4,675	-91,336	12,757	....	8,726	....	....	4,304	15,000

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1989

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
LAKE OF THE WOODS		4,076														
AMBULANCE			25,748	42,029	-16,281	22,660	....	6,379	317	....	18,786	....	1,790	....	....	....
MEDICAL CLINIC			26,054	21,390	4,664	11,893	7,865	8,692	3,748	....	1,297	....	....	....	7,865	25,000
MAHNOMEN		5,044														
MEDICAL CENTER			14,403	6,763	7,640	....	....	7,640	....	....	....	....	....	....	....	....
MARSHALL		10,993														
M-K RECOVERY CENTER			35,695	26,015	9,680	....	....	9,680	....	....	....	....	580	....	....	....
NURSING SERVICE			36,916	74,838	-37,922	26,727	....	-11,195	....	3,677	17,210	....	891	....	....	....
OLMSTED		106,470														
CAMPUS			976,314	1,038,207	-61,893	757,310	915,885	-220,468	....	....	....	-29,840	141,720	....	911,221	599,123
WASTE MANAGEMENT			7,663,134	6,467,100	1,196,034	763,504	2,393,545	-434,007	105,910	....	79,691	....	483,512	19,050,243	2,393,545	911,790
OTTER TAIL		50,714														
WASTE MANAGEMENT			2,390,765	2,447,247	-56,482	166,539	....	110,057	....	....	165,599	....	728,568	....	....	....
POLK		32,498														
INCINERATOR			1,267,352	1,506,299	-238,947	68,008	391,823	-562,762	....	....	....	....	4,219	....	391,823	215,000
NURSING SERVICE			402,652	631,071	-228,419	269,350	515	40,416	71,607	75,399	115,369	....	10,014	....	....	....
RURAL WATER SYSTEM			397,678	456,375	-58,697	33,640	....	-25,057	....	....	....	....	13,265	....	....	88,000
SOLID WASTE			408,248	389,352	18,896	6,362	....	25,258	....	....	....	4,000	691,358	....	....	....
TRI-COUNTY CORRECTIONS			180,125	1,451,571	-1,271,446	1,274,214	....	2,768	....	31,676	473,695	....	14,547	....	....	....
RAMSEY		485,765														
LAKE OWASSO RESIDENCE			2,706,255	3,007,405	-301,150	20,174	71,491	-352,467	....	....	....	-324,679	11,405	....	....	....
REDWOOD		17,254														
NURSING SERVICE			230,637	463,565	-232,928	321,234	....	88,306	138,946	36,423	142,844	....	10,795	....	....	....
RICE		49,183														
WASTE MANAGEMENT			969,755	561,292	408,463	193,284	....	601,747	....	....	20,915	....	55,487	....	....	....
ROCK		9,806														
RURAL WATER DISTRICT			194,607	260,496	-65,889	143,530	73,661	3,980	....	....	....	....	35,467	....	73,661	49,000
ST. LOUIS		198,213														
BABBITT FACILITY		
RESIDENTIAL TREAT. CENTER			263,983	360,269	-96,286	7,500	351	-89,137	....	7,500	....	....	19,356	....	....	....
STEELE		30,729														
CIVIC CENTER			124,718	120,818	3,900	1,809	....	5,709	....	....	....	....	....	....	....	....
STEVENS		10,634														
AMBULANCE			155,194	185,759	-30,565	40,190	....	9,625	....	....	14,462	....	21,127	....	....	....
DATA PROCESSING			276,191	271,528	4,663	....	....	4,663	....	....	....	-74,188	11,820	....	....	....
MEDICAL CENTER			42,900	52,959	-10,059	....	....	-10,059	....	....	....	....	....	....	....	13,741
NURSING SERVICE			484,571	700,363	-215,792	246,055	....	30,263	....	77,868	56,295	....	10,278	....	....	....
TODD		23,363														
SOLID WASTE			241,791	341,290	-99,499	299,521	200,022	299,521	-494	59,145

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			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WASECA		18,079														
SANITARY LANDFILL			270,717	228,425	42,292	52,793	95,085	45,262	192,518
WILKIN		7,516														
NURSING SERVICE			114,910	283,927	-169,017	172,575	3,558	54,408	57,582	53,520	1,434
WINONA		47,828														
SOLID WASTE			1,359,501	800,924	558,577	112,070	28,638	642,009	3,048	5,813	194,641	2,710,000	28,078
TOTAL		2,923,479	78,173,587	75,390,691	2,782,896	10,869,622	4,242,478	9,410,040	1,820,339	748,917	3,386,400	-3,424,693	3,688,716	21,760,243	4,497,165	2,243,451

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Report of the State Auditor
of Minnesota on the revenue

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