

MINNESOTA OFFICE OF THE STATE AUDITOR

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

December 31, 1990



**MARK B. DAYTON
STATE AUDITOR**

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Pursuant to Mn Stat 6.74 and 6.75

The Office of the State Auditor is a Constitutional Office which serves as a watchdog for Minnesota taxpayers and helps to assure integrity, accountability, and cost-effectiveness in government throughout the state.

Through financial, compliance, and special audits, the Office of the State Auditor helps to assure that local governments hold themselves to the highest standards of integrity. The Office works actively with local government officials to find more efficient and cost effective ways to spend tax dollars.

The Office performs approximately 320 audits per year. The State Auditor has oversight responsibilities for 4,300 units of local governments throughout the state. The local units of government include:

- 1803 townships
- 855 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

Through its reports and research, the Office helps local governments to find new ways to provide essential services more economically and efficiently in order that they may respond to growing needs with limited financial resources.

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



**REVENUES, EXPENDITURES
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PREFACE

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, 1990. Populations figures come from the U.S. Census Bureau's 1990 Census. 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 dBase IV and IBM PS/2s. Anyone who wishes to analyze the data further, should contact this office for assistance. Diskettes are available.

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



Mark B. Dayton
State Auditor

July 31, 1992

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EXECUTIVE SUMMARY COUNTY FINANCES IN 1990

Minnesota county officials are facing significant increases in demands for public services, an aging infrastructure, declining support from the Federal Government, and strong public resistance to property tax increases. The national economic slowdown of the last several years has had a significant effect on counties. Those most affected -- people with no job, or with very low incomes -- find their needs for public services have increased. At the same time, the ability of counties to increase revenues is hampered by the economic decline. As a result, state and local officials now find themselves in a fiscal pressure cooker -- attempting to respond to demands for more and better public services while facing greater levels of opposition to all forms of tax increases.

COUNTY EXPENDITURES

Minnesota counties provide a wide range of public services for Minnesotans. These include the administration of most human services and public assistance payments, public safety services provided by the county sheriffs, waste management services, road and highway maintenance, and parks and other recreational facilities.

To provide these services, Minnesota's 87 counties spent \$2.86 billion (including debt payments) during 1990. In comparison, the State of Minnesota spent approximately \$3.2 billion¹ in the 1990 state fiscal year. Minnesota's school districts (K-12) spent \$4.4 billion for education in fiscal year 1990. Minnesota's 854 cities spent \$2.81 billion during their 1990 fiscal year and townships spent \$115 million in 1990.

Included in total county spending² for 1990 is \$2.4 billion for current governmental expenditures, \$380.6 million for capital improvements, and \$43.9 million for debt service payments. **Total current expenditures increased 8.1 percent from 1989 to 1990, well ahead of the 6.8 percent rate of growth in personal income for Minnesota.** Spending for capital improvements increased 11.5 percent from 1989 to 1990.

Minnesota counties continue to focus their resources on human services activities. In 1990, county expenditures on human services totaled \$1.3 billion, or 52.5 percent of total county

¹Excludes programmatic and non-programmatic payments to local governments, such as local government aid, school aids, homestead and agricultural credit aid, and human service program payments.

²County enterprise operations are not reflected in these comments and are reported separately in the report.

current expenditures. The next four largest categories of spending by Minnesota counties were general government (\$345.6 million), public safety (\$307.2 million), streets and highways (\$203.2 million), and health (\$92.8 million).

COUNTY REVENUES

To finance public services and capital improvements, Minnesota counties raised \$2.9 billion in revenues (including borrowing and intergovernmental grants and aids). Counties derived their revenues from a broad range of sources, including \$951.2 million in property taxes, \$954.8 million in state grants and aids, \$13.5 million in special assessments, \$184 million in charges for services, \$413.4 million in federal grants, \$19.7 million in fines and forfeits, and \$112.2 million in borrowing.

County revenues, excluding borrowing, increased 8.0 percent in 1990. Revenues from property taxes rose 6 percent. State funding increased 10.7 percent, while federal support for counties increased by 4.9 percent.

COUNTY ENTERPRISES

In addition to the expenditures and revenues highlighted above, Minnesota counties operated a variety of county enterprises that provided additional services for Minnesotans. These county enterprises -- including hospitals, nursing homes, and solid waste management -- accounted for an additional \$458 million in expenditures and \$478.3 million in revenues. County enterprises are established by counties for specific services that are intended to be self-sustaining through fees.

Many county enterprises operate at a profit, allowing the county to transfer money from the enterprise fund to support other municipal services. In 1990, Minnesota counties transferred \$1.5 million from their enterprise funds to county governmental funds.

STATEWIDE DATA CAN MASK SIGNIFICANT FISCAL TRENDS

While aggregate statewide data is helpful in identifying trends in county finances, it is often necessary to analyze the significant components of the data more carefully to understand the driving forces behind these trends. For example, the counties of Hennepin and Ramsey account for 39.6 percent of total current expenditures for all counties. Major changes in expenditure and revenue patterns in these counties, therefore, when aggregated into the statewide database, can mask significant fiscal trends in the other 85 counties. Likewise, as Minnesota's population increasingly concentrates in the Twin Cities metropolitan area, spending and revenue patterns in that area will greatly influence the statewide data.

Major Capital Investments (General Fixed Assets)

In 1990, total capital outlays by counties increased 11.5 percent. A large component of that growth is a \$14.9 million increase in Anoka county, due to several major building projects. **Capital outlay for sanitation grew 512.3 percent**, due to a new solid waste composting facility being built in Martin county (\$5.9 million) and several projects in Hennepin County including a waste transfer station in Brooklyn Park (\$6.3 million), and the new downtown Minneapolis incinerator (\$3.9 million). **Miscellaneous expenditures for capital projects increased 427 percent because of funding for light rail through the Hennepin County Regional Transit Authority (\$15.6 million).**

Capital outlay in county libraries rose 88.6 percent in 1990. This increase was concentrated in the Twin Cities metropolitan area, between Hennepin, Ramsey, Anoka, Dakota, and Washington counties.

Counties Facing Continuing Decline in Federal Financial Assistance

Federal support for Minnesota counties, as a percent of total county revenues, has declined steadily since the early 1980s. Declining federal revenues have had a significant impact on the overall fiscal crises facing many counties. The following table illustrates this decline:

Year	Total Revenue	Total Federal Revenue	Federal Revenue as a % of Total Revenue
1985	1,979,043,866	372,459,843	18.8
1986	2,197,150,392	360,057,942	16.4
1987	2,153,439,407	343,743,133	16.0
1988	2,340,726,825	356,796,759	15.2
1989	2,589,690,866	393,996,009	15.2
1990	2,796,747,364	413,430,234	14.8

Had federal revenue to Minnesota counties continued to keep pace with inflation between 1985 and 1990, the overall financial condition of Minnesota counties would be somewhat better. If 1990 federal revenues were at 1985 levels, Minnesota counties would have received \$452.4 million from the federal government in 1990, compared to the \$413.4 million they actually received. This is, in effect, a **loss of \$39.0 million in 1990 federal assistance** for Minnesota counties, compared to the amount of federal assistance counties received in 1985.

THE FISCAL SITUATION OF MINNESOTA COUNTIES IS NOT EXPECTED TO IMPROVE

Minnesota county officials can continue to expect difficulties funding the essential services demanded by citizens. The costs continue to rise, even as traditional sources of revenue erode. As support from the Federal Government continues to decline, as the state grapples with perennial budget crises, and as local citizens adamantly resist property tax increases, no significant new sources of revenue are presenting themselves to meet rising demands for public services. It is, therefore, essential that Minnesota county officials continue to focus on opportunities to improve the efficiency and effectiveness of current service delivery systems. In order to assist their citizens in meeting the difficult economic times that may lie ahead.

STATISTICAL SUMMARY

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1990. 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 1986 through 1990 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 separated 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 \$2.80 billion in 1990, which is \$207.1 million or 8.0% higher than in 1989. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 83.8% of total revenues in 1990.

Over the past five years, the percentage of revenues from taxes has increased from 32.0% in 1986 to 34.0% in 1990. Intergovernmental revenues have increased from 47.4% in 1986 to 49.8% in 1990. During this five year-period, the amount of taxes collected increased from \$703.7 million to \$951.2 million, and intergovernmental revenues increased from \$1.04 billion to \$1.39 billion.

EXPENDITURES

Expenditures (excluding principal payment on debt) by counties for governmental functions in 1990 totaled \$2.82 billion, which is an increase of \$221.3 million, or 8.5% over 1989.

The increase over the five years from 1986 to 1990 is \$664.0 million, or 30.9%. Most of the increase was for human services, which rose \$336.8 million. Public safety expenditures rose \$91.1 million, highway expenditures increased \$89.4 million, and general government expenditures rose \$142.5 million during the last five years.

For 1990, human services was the largest county function, accounting for 52.5% of the total expenditures in 1990.

<u>HUMAN SERVICES EXPENDITURES</u>	<u>1989</u>	<u>1990</u>
Minnesota Supplemental Assistance	\$40,925,524	\$48,600,642
General Assistance	81,033,517	83,279,884
Aid to Families with Dependent Children	346,215,545	365,895,801
Medical Assistance (county share)	88,266,856	101,923,023
Social Services	355,282,720	387,844,861
Other Welfare Costs	277,117,800	291,192,868
Total	<u>\$1,188,841,962</u>	<u>\$1,278,737,079</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.

OPERATION 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 \$239.2 million and operating expenses of \$259.5 million, resulting in an operating loss of \$20.4 million. The non-operating revenues, totaling \$23.7 million (primarily Hennepin County's \$17.6 million in taxes and grants), resulted in a net loss of \$454 thousand for all hospitals.

Counties operated 16 nursing homes during 1990. The results of operation for 14 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 \$43.5 million and operating expenses of \$45.7 million. Net operating loss was \$2.2 million. However, non-operating revenues reduced the net loss to \$359 thousand. This compared to a net loss of \$1.4 million for the prior year.

Thirty-three counties operate 51 other public service enterprise funds, which include nursing services, and sanitation operations. In this category, operating revenues totaled \$118.1 million, and operating expenses totaled \$106.1 million, resulting in an operating income of \$12.0 million. Non-operating revenues increased net income to a profitable \$22.5 million.

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

<u>PUBLIC SERVICE ENTERPRISE</u>	<u>1989</u>	<u>1990</u>
Hospitals - Table 5		
Operating Revenues	\$222,259,185	\$239,187,302
Operating Expenses	<u>229,314,802</u>	<u>259,545,370</u>
Operating Income (Loss)	<u><u>(\$7,055,617)</u></u>	<u><u>(\$20,358,068)</u></u>
Nursing Homes - Table 6		
Operating Revenues	\$42,581,876	\$43,538,730
Operating Expenses	<u>44,817,056</u>	<u>45,733,385</u>
Operating Income (Loss)	<u><u>(\$2,235,180)</u></u>	<u><u>(\$2,194,655)</u></u>
Other Enterprises - Table 7		
Operating Revenues	\$78,173,587	\$118,150,047
Operating Expenses	<u>75,390,691</u>	<u>106,116,006</u>
Operating Income (Loss)	<u><u>\$2,782,896</u></u>	<u><u>\$12,034,041</u></u>

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$717.6 million at the end of 1990, an increase of \$73.0 million from 1989. Sixteen counties issued bonds during 1990 totaling \$120 million as compared to 24 counties issuing \$374 million in 1989.

During 1990, the counties issued bonds totaling \$120 million and retired bonds totaling \$45 million, leaving \$712.6 million outstanding at December 31, 1990. In Table 4, the liabilities for compensated absences totaled \$112.0 million, and other long-term debt totaled \$122.0 million.

FIGURE 1

Governmental Revenues

\$2,796,747,364

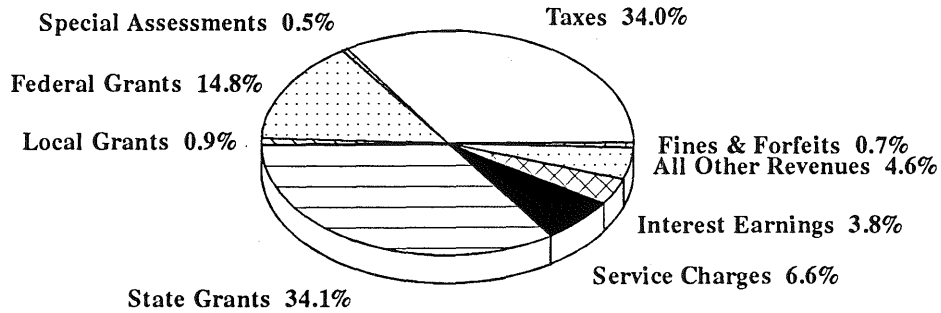


FIGURE 2

Governmental Current Expenditures

\$2,435,008,953

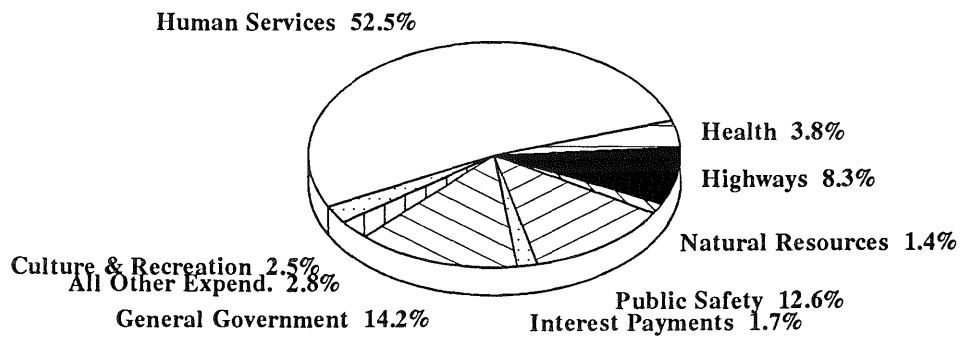
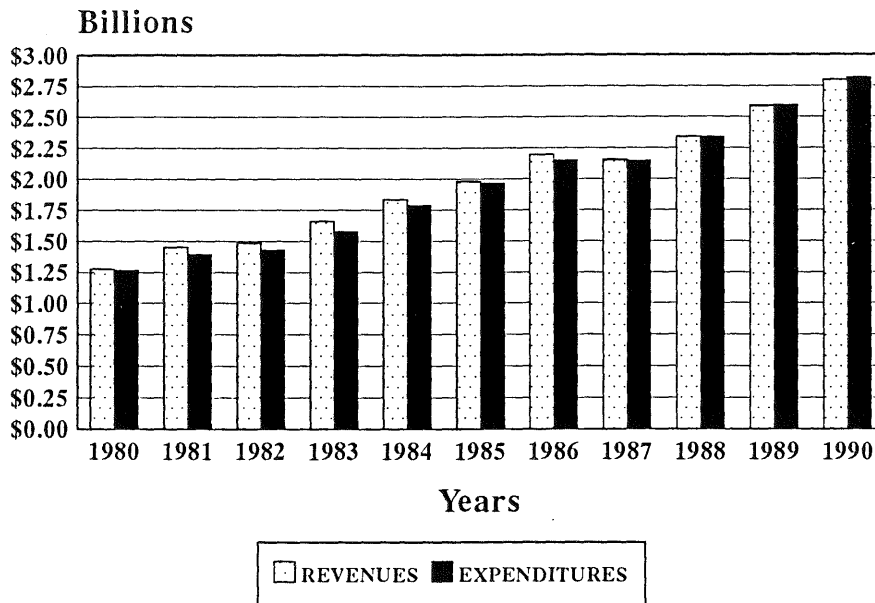


FIGURE 3

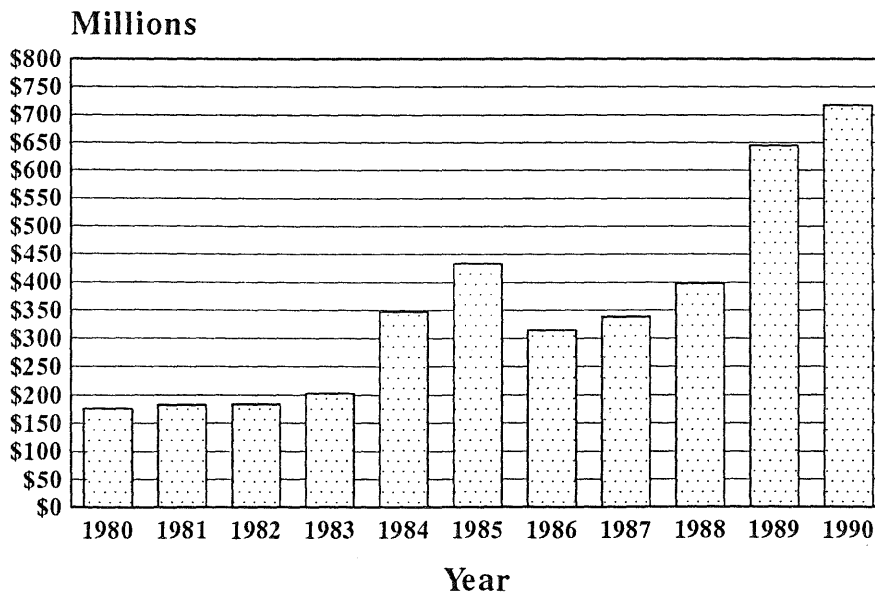
GOVERNMENTAL REVENUES & EXPENDITURES *



* Excludes Principal Payments

FIGURE 4

OUTSTANDING BONDED INDEBTEDNESS



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

TABLE 1
REVENUES, EXPENDITURES, AND BONDED DEBT OF THE COUNTIES
FOR THE YEARS ENDED DECEMBER 31, 1986, 1987, 1988, 1989 AND 1990

GOVERNMENTAL FUNDS	1986		1987		1988		1989		1990		1989 - 1990
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]
REVENUES											
TAXES	703,691,452	32.0%	767,742,634	35.7%	843,596,931	36.0%	897,453,705	34.7%	951,172,466	34.0%	6.0%
SPECIAL ASSESSMENTS	14,138,218	0.6%	16,581,376	0.8%	15,559,113	0.7%	15,449,469	0.6%	13,484,888	0.5%	-12.7%
LICENSES AND PERMITS	5,555,703	0.3%	6,272,884	0.3%	6,794,353	0.3%	7,646,576	0.3%	7,846,392	0.3%	2.6%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	360,057,942	16.4%	343,743,133	16.0%	356,796,759	15.2%	393,996,009	15.2%	413,430,234	14.8%	4.9%
STATE GRANTS	668,307,136	30.4%	684,587,649	31.8%	738,909,289	31.6%	862,579,962	33.3%	954,802,075	34.1%	10.7%
LOCAL UNITS GRANTS	12,426,742	0.6%	20,224,176	0.9%	22,769,533	1.0%	14,732,051	0.6%	25,886,741	0.9%	75.7%
TOTAL INTERGOVERNMENTAL REVENUES	1,040,791,820	47.4%	1,048,554,958	48.7%	1,118,475,581	47.8%	1,271,308,022	49.1%	1,394,119,050	49.8%	9.7%
CHARGES FOR SERVICES	118,768,847	5.4%	133,066,705	6.2%	154,422,848	6.6%	173,007,670	6.7%	184,049,965	6.6%	6.4%
FINES AND FORFEITS	16,431,187	0.7%	18,926,313	0.9%	19,049,240	0.8%	19,549,650	0.8%	19,671,279	0.7%	0.6%
MISCELLANEOUS REVENUES											
INTEREST EARNINGS	78,533,886	3.6%	69,576,410	3.2%	75,984,120	3.2%	102,871,673	4.0%	106,779,368	3.8%	3.8%
ALL OTHER REVENUES	219,239,279	10.0%	92,718,127	4.3%	106,844,639	4.6%	102,404,101	4.0%	119,623,956	4.3%	16.8%
TOTAL REVENUES	2,197,150,392	100.0%	2,153,439,407	100.0%	2,340,726,825	100.0%	2,589,690,866	100.0%	2,796,747,364	100.0%	8.0%
OTHER SOURCES											
BORROWING	88,502,425		71,228,606		87,944,774		371,547,508		112,191,244		-69.8%
TOTAL REVENUES AND BORROWING	2,285,652,817		2,224,668,013		2,428,671,599		2,961,238,374		2,908,938,608		-1.8%
EXPENDITURES											
CURRENT EXPENDITURES:											
GENERAL GOVERNMENT	254,484,130	14.2%	270,867,819	14.4%	295,966,753	14.4%	322,812,804	14.3%	345,570,445	14.2%	7.0%
PUBLIC SAFETY	210,876,459	11.8%	231,437,300	12.3%	252,460,827	12.3%	281,764,320	12.5%	307,242,079	12.6%	9.0%
STREETS AND HIGHWAYS	181,999,730	10.2%	175,867,850	9.4%	204,748,530	10.0%	195,583,036	8.7%	203,250,906	8.3%	3.9%
SANITATION	7,621,833	0.4%	10,332,256	0.6%	14,480,390	0.7%	19,565,093	0.9%	28,417,760	1.2%	45.2%
HEALTH	58,368,831	3.3%	65,693,490	3.5%	75,397,206	3.7%	83,957,592	3.7%	92,797,932	3.8%	10.5%
HUMAN SERVICES	942,604,018	52.8%	987,378,439	52.6%	1,079,961,416	52.5%	1,188,841,962	52.8%	1,278,737,079	52.5%	7.6%
LIBRARIES	30,281,435	1.7%	32,185,382	1.7%	33,697,191	1.6%	36,453,407	1.6%	38,669,585	1.6%	6.1%
PARKS AND RECREATION	17,211,086	1.0%	17,265,344	0.9%	18,671,922	0.9%	21,353,187	0.9%	23,236,688	1.0%	8.8%
CONSERVATION OF NATURAL RESOURCES	35,211,556	2.0%	38,191,947	2.0%	32,502,971	1.6%	36,653,216	1.6%	34,940,883	1.4%	-4.7%
ECONOMIC DEVELOPMENT	9,823,749	0.5%	11,563,177	0.6%	12,903,374	0.6%	20,094,572	0.9%	23,287,786	1.0%	15.9%
MISCELLANEOUS EXPENDITURES	13,715,831	0.8%	18,614,146	1.0%	15,296,444	0.7%	18,049,044	0.8%	16,515,551	0.7%	-8.5%
INTEREST AND FISCAL CHARGES	24,481,640	1.4%	17,078,752	0.9%	20,476,362	1.0%	27,731,347	1.2%	42,342,259	1.7%	52.7%
TOTAL CURRENT EXPENDITURES	1,786,680,298	100.0%	1,876,475,902	100.0%	2,056,563,386	100.0%	2,252,859,580	100.0%	2,435,008,953	100.0%	8.1%
PERCENT OF TOTAL EXPENDITURES		83.0%		87.4%		88.0%		86.8%		86.5%	
CAPITAL OUTLAY:											
GENERAL GOVERNMENT	13,956,136	3.8%	12,808,873	4.7%	16,349,668	5.8%	58,574,130	17.2%	65,415,822	17.2%	11.7%
PUBLIC SAFETY	18,048,177	4.9%	24,779,281	9.2%	14,772,204	5.3%	11,996,045	3.5%	12,768,826	3.4%	6.4%
STREETS AND HIGHWAYS	176,886,735	48.5%	205,296,014	76.0%	196,127,843	69.8%	238,624,903	69.9%	244,993,284	64.4%	2.7%
SANITATION	133,960,915	36.7%	5,409,971	2.0%	9,539,961	3.4%	3,499,868	1.0%	21,430,860	5.6%	512.3%
HEALTH	4,779,590	1.3%	2,482,031	0.9%	23,988,916	8.5%	2,957,203	0.9%	2,356,274	0.6%	-20.3%
HUMAN SERVICES	1,773,228	0.5%	975,106	0.4%	2,066,540	0.7%	2,643,293	0.8%	2,417,943	0.6%	-8.5%
LIBRARIES	7,118,241	2.0%	5,894,129	2.2%	3,817,577	1.4%	4,606,753	1.3%	8,690,484	2.3%	88.6%
PARKS AND RECREATION	3,309,499	0.9%	4,231,811	1.6%	7,313,208	2.6%	4,505,378	1.3%	4,082,326	1.1%	-9.4%
CONSERVATION OF NATURAL RESOURCES	3,202,324	0.9%	4,557,958	1.7%	2,510,141	0.9%	7,443,043	2.2%	604,714	0.2%	-91.9%
ECONOMIC DEVELOPMENT	1,025,988	0.3%	1,654,326	0.6%	1,496,500	0.5%	3,532,939	1.0%	1,534,208	0.4%	-56.6%
MISCELLANEOUS EXPENDITURES	940,171	0.3%	2,041,769	0.8%	2,952,257	1.1%	3,099,894	0.9%	16,337,190	4.3%	427.0%
TOTAL CAPITAL OUTLAY	365,001,004	100.0%	270,131,269	100.0%	280,934,815	100.0%	341,483,449	100.0%	380,631,931	100.0%	11.5%
PERCENT OF TOTAL EXPENDITURES		17.0%		12.6%		12.0%		13.2%		13.5%	
TOTAL EXPENDITURES	2,151,681,302		2,146,607,171		2,337,498,201		2,594,343,029		2,815,640,884		8.5%
OTHER USES											
DEBT REDEMPTION - PRINCIPAL	192,109,305		33,428,693		27,332,241		117,264,466		43,920,261		-62.5%
TOTAL EXPENDITURES & DEBT REDEMPTION	2,343,790,607		2,180,035,864		2,364,830,442		2,711,607,495		2,859,561,145		5.5%
SUMMARY OF BONDED DEBT TRANSACTIONS											
OUTSTANDING JANUARY 1 [*]	441,537,760		316,698,363		340,763,554		398,451,791		642,468,837		
ISSUED	67,633,500		64,906,000		87,158,719		373,983,000		120,070,000		
PAID	194,723,897		43,489,809		29,470,482		127,855,954		44,959,590		
OUTSTANDING DECEMBER 31	314,447,363		338,114,554		398,451,791		644,578,837		717,579,247		

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, 1990

	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	9,365,362	144,095,897	13,346,873	11,703,618	13,024,993	2,744,704
1989 TAX LEVY (Payable in 1990)	3,628,019	30,985,682	6,152,041	5,090,136	4,259,898	1,208,901
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,014,064	43,908,398	6,635,372	5,602,175	4,645,617	1,327,206
SPECIAL ASSESSMENTS	18,817	....	413,578	127,609	22,713	87,472
LICENSES AND PERMITS	102,826	331,041	68,005	71,724	39,028	5,941
FINES AND FORFEITS	96,443	1,024,377	173,212	348,932	107,737	761
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	72,575	....	26,170	....	....
- Highways	456,150	710,184	....	....	103,564	....
- Welfare	1,250,381	13,209,304	3,431,994	6,116,709	1,712,744	458,639
- All Other	426,527	2,536,081	165,942	497,044	70,989	132,017
State Grants - Local Government Aid	53,430	....	110,868	139,558	98,663	44,670
- Homestead Credit (HACA)	1,075,384	14,076,631	1,635,508	1,793,467	1,608,694	764,644
- Mobile Home Homestead Credit	5,201	214,839	14,199	30,582	24,592	1,279
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	17,535	184	6,467	10,754	12,248	126,224
- Highways	2,053,243	3,307,035	2,616,725	3,687,947	1,510,233	937,169
- Welfare	1,143,453	8,172,346	2,997,426	5,639,083	1,047,139	426,231
- Other	524,342	3,066,512	347,385	1,123,583	344,241	94,723
Local Units Grants	300	1,861,874	....	1,367,690	....	....
TOTAL INTERGOVERNMENTAL REVENUES	7,005,946	47,317,664	11,326,514	20,432,587	6,533,107	2,985,596
CHARGES FOR SERVICES	811,579	10,569,890	1,000,072	1,386,900	709,651	195,912
INTEREST EARNINGS	568,674	6,633,914	432,846	938,868	453,224	193,208
ALL OTHER REVENUES	377,271	5,538,099	787,320	3,609,987	1,023,536	125,384
TOTAL REVENUES	12,995,620	115,323,383	20,836,919	32,518,782	13,534,613	4,921,480
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	2,513,934	....	....	....	....
- OTHER LONG-TERM DEBT	492,885	8,182,178	1,150,207	11,648	....	....
OTHER SOURCES	....	....	....	....	160	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	251,931	3,262,406	269,962	3,047	....	126,400
- ENTERPRISE FUNDS	....	59,623	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	13,740,436	129,341,524	22,257,088	32,533,477	13,534,773	5,047,880

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,739,272	16,806,632	2,206,440	4,086,272	2,160,382	679,944
PUBLIC SAFETY - Sheriff	503,074	9,272,181	1,031,689	878,465	1,074,171	262,219
- Corrections	614,939	6,674,126	667,283	1,144,693	148,136	26,155
- Other	69,511	171,987	55,244	151,085	41,755	21,126
TOTAL PUBLIC SAFETY	1,187,524	16,118,294	1,754,216	2,174,243	1,264,062	309,500
HIGHWAYS						
Administration	190,078	739,466	130,374	244,258	196,354	206,384
Operation and Maintenance	1,244,309	3,395,565	1,830,868	1,966,267	1,288,089	775,965
TOTAL HIGHWAYS	1,434,387	4,135,031	1,961,242	2,210,525	1,484,443	982,349
SANITATION	274,642	1,406,146	911,884	812,304	28,646	289,150
HEALTH	483,427	2,998,206	75,500	60,731	487,290	49,300
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	125,549	1,145,187	258,232	441,596	176,602	17,833
General Assistance	412,392	2,415,646	704,424	1,312,246	256,235	64,158
Aid to Families with Dependent Children	1,161,719	16,206,927	3,345,499	7,543,452	2,010,361	307,265
Medical Assistance (County Share)	540,944	2,873,722	926,724	1,197,795	706,606	221,292
Social Services	1,727,376	17,693,828	3,873,703	5,409,884	1,919,113	750,429
Other Welfare Costs	341,481	3,492,066	762,336	1,037,018	477,722	95,838
TOTAL HUMAN SERVICES	4,309,461	43,827,376	9,870,918	16,941,991	5,546,639	1,456,815
LIBRARIES	71,308	3,413,150	95,275	79,500	184,603	22,089
RECREATION AND PARKS	174,727	3,813,416	239,518	95,326	35,786	18,356
CONSERVATION OF NATURAL RESOURCES	826,201	417,001	664,746	1,073,281	140,431	172,013
ECONOMIC DEVELOPMENT	117,357	2,958,022	37,358	45,041	14,969	120,647
MISCELLANEOUS EXPENDITURES	....	451,682	246,483	730,412	109,486	95,049
INTEREST AND FISCAL CHARGES	129,059	3,839,972	370,164	373,966	12,845	....
TOTAL CURRENT EXPENDITURES	10,747,365	100,184,928	18,433,744	28,683,592	11,469,582	4,195,212
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	7,685,473	2,442	....	....	....
PUBLIC SAFETY	33,642	617,393	1,638,192	865,471	....	....
HIGHWAYS	1,739,651	15,284,598	1,740,612	3,489,167	1,124,696	556,879
RECREATION AND PARKS	....	526,636	....	....	....	....
ALL OTHER CAPITAL OUTLAY	851,172	1,450,631	....	....	....	....
TOTAL CAPITAL OUTLAY	2,624,465	25,564,731	3,381,246	4,354,638	1,124,696	556,879
DEBT REDEMPTION - BONDS PAID	110,000	1,946,458	220,000	405,000	....	....
- OTHER LONG-TERM DEBT	123,412	1,024,911	1,350,741	63,473	....	....
TOTAL EXPENDITURES (Inc. Principal)	13,605,242	128,721,028	23,385,731	33,506,703	12,594,278	4,752,091
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	251,931	3,262,406	269,962	3,047	....	126,400
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	13,857,173	131,983,434	23,655,693	33,509,750	12,594,278	4,878,491

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	26,820,268	11,596,663	11,803,048	30,397,648	17,401,155	6,533,883
1989 TAX LEVY (Payable in 1990)	8,326,842	3,273,245	5,884,021	7,966,318	6,288,029	2,416,996
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	9,080,391	3,528,327	6,291,295	11,217,893	7,078,001	2,542,639
SPECIAL ASSESSMENTS	304,972	215,440	....	95,619	....	532,583
LICENSES AND PERMITS	28,801	3,285	43,914	142,784	102,721	8,689
FINES AND FORFEITS	223,534	75,115	100,530	324,985	193,113	....
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	40,000	9,800	....	....	....	....
- Highways	....	156,601	....	8,633	541,122	....
- Welfare	4,920,310	1,381,878	3,191,981	2,464,573	3,092,841	1,040,278
- All Other	9,720	12,944	126,747	160,776	673,445	53,353
State Grants - Local Government Aid	150,382	141,804	223,813	14,753	45,728	83,764
- Homestead Credit (HACA)	3,128,049	1,827,100	2,129,408	3,422,323	1,374,235	1,374,940
- Mobile Home Homestead Credit	31,949	....	....	50,528	7,125	4,710
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	109,907	16,021	561,730	3,395	6,115	146,570
- Highways	3,233,504	2,447,289	2,457,486	1,653,567	2,249,774	1,729,720
- Welfare	4,070,688	1,117,636	2,997,797	1,307,044	2,756,108	931,705
- Other	326,950	358,066	815,829	563,989	716,991	406,862
Local Units Grants	83,167	....	....	428,463	....	19,810
TOTAL INTERGOVERNMENTAL REVENUES	16,169,943	7,469,139	12,995,730	10,078,044	11,463,484	5,791,712
CHARGES FOR SERVICES	2,538,409	1,826,870	2,009,475	2,307,936	1,304,393	197,506
INTEREST EARNINGS	1,130,098	483,784	638,262	890,868	567,083	680,376
ALL OTHER REVENUES	1,325,049	441,275	1,080,212	712,437	1,686,553	962,819
TOTAL REVENUES	30,801,197	14,043,235	23,159,418	25,770,566	22,395,348	10,716,324
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	2,469,029	....	....	....
- OTHER LONG-TERM DEBT	50,500	....	....	....	21,972	....
OTHER SOURCES	....	....	8,616	....	....	14,252
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,077,222	....	25,000	791,072	700,258	199,962
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	31,928,919	14,043,235	25,662,063	26,561,638	23,117,578	10,930,538

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,995,916	2,085,925	3,280,168	5,138,450	3,825,602	1,412,029
PUBLIC SAFETY - Sheriff	1,255,787	670,049	1,189,417	3,301,829	1,226,440	326,190
- Corrections	1,155,258	237,911	979,338	353,907	728,271	200,446
- Other	37,436	49,211	44,695	122,350	261,570	54,959
TOTAL PUBLIC SAFETY	2,448,481	957,171	2,213,450	3,778,086	2,216,281	581,595
HIGHWAYS						
Administration	257,795	81,434	208,735	164,666	351,489	91,530
Operation and Maintenance	1,861,296	1,345,632	2,250,397	1,878,543	2,214,535	884,560
TOTAL HIGHWAYS	2,119,091	1,427,066	2,459,132	2,043,209	2,566,024	976,090
SANITATION	324,469	75,028	1,062,046	....	199,837	435,218
HEALTH	667,155	522,788	746,969	814,472	1,032,789	59,598
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	438,633	186,395	329,428	480,789	237,734	141,364
General Assistance	689,377	290,120	677,643	234,698	762,188	175,313
Aid to Families with Dependent Children	3,967,959	1,128,242	2,788,227	1,411,743	3,389,778	823,241
Medical Assistance (County Share)	1,258,724	662,834	894,248	711,067	929,775	407,840
Social Services	4,472,596	2,567,847	4,485,987	5,493,077	3,500,581	1,954,556
Other Welfare Costs	1,595,227	484,795	810,291	602,610	761,924	166,434
TOTAL HUMAN SERVICES	12,422,516	5,320,233	9,985,824	8,933,984	9,581,980	3,668,748
LIBRARIES	241,930	25,156	36,034	463,413	....	164,578
RECREATION AND PARKS	316,429	340,537	131,616	348,381	28,568	84,814
CONSERVATION OF NATURAL RESOURCES	455,789	536,815	408,673	333,626	1,166,358	437,297
ECONOMIC DEVELOPMENT	294,613	59,142	781,386	42,147	27,294	13,070
MISCELLANEOUS EXPENDITURES	....	....	....	....	....	116,627
INTEREST AND FISCAL CHARGES	258,221	43,176	44,334	189,666	231,669	103,337
TOTAL CURRENT EXPENDITURES	23,544,610	11,393,037	21,149,632	22,085,434	20,876,402	8,053,001
CAPITAL OUTLAY						
GENERAL GOVERNMENT	174,646	....	....	946,690	....	....
PUBLIC SAFETY	190,919	....	....	....	....	....
HIGHWAYS	5,383,178	2,407,513	2,459,823	1,701,162	1,952,165	1,764,614
RECREATION AND PARKS	65,233	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	524,838	433,947	568,686	....	80,591	....
TOTAL CAPITAL OUTLAY	6,338,814	2,841,460	3,028,509	2,647,852	2,032,756	1,764,614
DEBT REDEMPTION - BONDS PAID	255,000	97,000	70,000	445,000	25,000	240,000
- OTHER LONG-TERM DEBT	129,557	22,489	....	....	180,304	....
TOTAL EXPENDITURES (Inc. Principal)	30,267,981	14,353,986	24,248,141	25,178,286	23,114,462	10,057,615
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,077,222	....	25,000	791,072	700,258	199,962
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	31,345,203	14,353,986	24,273,141	25,969,358	23,814,720	10,257,577

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	13,447,992	17,879,877	3,729,349	4,844,329	8,120,540	31,483,125
1989 TAX LEVY (Payable in 1990)	5,581,221	6,417,593	2,182,801	2,097,788	2,639,415	8,570,881
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	5,949,821	6,356,801	2,526,719	2,553,628	2,732,956	9,307,555
SPECIAL ASSESSMENTS	191,680	527,616	....	13,670	305,420	5,918
LICENSES AND PERMITS	189,160	5,132	8,115	44,839	5,783	155,631
FINES AND FORFEITS	240,502	207,597	39,208	87,587	41,266	260,821
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	13,792	458	....	....	....	69,490
- Highways	25,451	8,589	71,539	1,278	37,522	148,507
- Welfare	1,616,333	4,661,433	1,467,287	263,833	745,292	6,031,179
- All Other	160,597	91,091	144,353	735,329	10,983	380,024
State Grants - Local Government Aid	....	180,982	49,729	....	77,326	95,684
- Homestead Credit (HACA)	2,410,922	3,171,371	647,972	390,035	1,149,501	2,260,445
- Mobile Home Homestead Credit	39,625	....	4,015	2,483	....	18,457
- Attached Machinery Aid	....	72,233	....	....	....	52,568
- Taconite Homestead Credit	....	....	....	....	....	161,528
- Disparity Reduction Aid	5,219	549,587	73,854	4,950	72,882	7,824
- Highways	2,178,123	3,416,624	1,818,011	1,917,171	1,802,442	1,582,166
- Welfare	1,000,660	4,534,714	1,151,230	194,488	546,701	4,540,304
- Other	474,322	318,338	198,520	265,059	100,757	1,971,893
Local Units Grants	....	26,907	33,402	97,550	....	71,716
TOTAL INTERGOVERNMENTAL REVENUES	7,925,044	17,032,327	5,659,912	3,872,176	4,543,406	17,391,785
CHARGES FOR SERVICES	1,729,555	2,339,599	377,249	380,208	729,624	2,242,847
INTEREST EARNINGS	576,431	598,804	228,936	552,647	261,962	772,590
ALL OTHER REVENUES	1,003,330	2,144,308	428,009	203,840	506,033	549,957
TOTAL REVENUES	17,805,523	29,212,184	9,268,148	7,708,595	9,126,450	30,687,104
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	107,066	....	....	....	413,864	25,735
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,756,166	150,000	....	....	....	2,666,869
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	19,668,755	29,362,184	9,268,148	7,708,595	9,540,314	33,379,708

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,271,268	2,547,736	1,487,053	1,213,044	1,174,387	4,685,912
PUBLIC SAFETY - Sheriff	1,442,947	875,723	330,365	383,490	366,539	2,157,228
- Corrections	654,649	1,120,940	141,142	262,948	101,019	640,702
- Other	99,255	81,592	21,703	77,248	28,025	319,294
TOTAL PUBLIC SAFETY	2,196,851	2,078,255	493,210	723,686	495,583	3,117,224
HIGHWAYS						
Administration	263,367	248,923	214,181	103,630	119,412	359,073
Operation and Maintenance	1,522,368	1,667,951	984,530	1,179,468	1,325,275	2,110,222
TOTAL HIGHWAYS	1,785,735	1,916,874	1,198,711	1,283,098	1,444,687	2,469,295
SANITATION	280,535	1,447	261,423	356,871	100,595	....
HEALTH	851,559	....	92,658	301,735	67,459	965,716
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	151,885	446,265	91,606	43,786	121,135	460,289
General Assistance	225,749	2,439,802	304,462	63,693	134,644	1,126,714
Aid to Families with Dependent Children	1,837,261	6,287,892	1,218,859	164,906	688,461	4,635,107
Medical Assistance (County Share)	651,806	2,404,109	430,418	97,701	326,488	1,406,720
Social Services	2,078,345	4,604,909	1,103,118	568,786	1,703,901	5,606,691
Other Welfare Costs	371,887	937,696	695,729	60,697	188,936	2,293,297
TOTAL HUMAN SERVICES	5,316,933	17,120,673	3,844,192	999,569	3,163,565	15,528,818
LIBRARIES	114,625	132,419	25,721	63,688	25,633	132,000
RECREATION AND PARKS	105,688	132,342	80,493	160,818	151,332	175,669
CONSERVATION OF NATURAL RESOURCES	220,801	244,389	606,842	69,580	415,330	534,339
ECONOMIC DEVELOPMENT	89,494	150,713	60,702	234,550	45,620	261,096
MISCELLANEOUS EXPENDITURES	1,009,633	313,232	57,105	....	97,029	5,400
INTEREST AND FISCAL CHARGES	872,274	336,469	8,744	182,751	148,798	252,742
TOTAL CURRENT EXPENDITURES	15,115,396	24,974,549	8,216,854	5,589,390	7,330,018	28,128,211
CAPITAL OUTLAY						
GENERAL GOVERNMENT	2,079,339	....	....	44,029	309,790	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	2,140,433	2,786,082	1,066,008	985,809	1,363,353	1,003,919
RECREATION AND PARKS	....	....	....	1,274,272	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	45,808
TOTAL CAPITAL OUTLAY	4,219,772	2,786,082	1,066,008	2,304,110	1,673,143	1,049,727
DEBT REDEMPTION - BONDS PAID	590,000	740,000	15,000	65,000	50,000	380,000
- OTHER LONG-TERM DEBT	106,238	12,058	17,175	....	26,861	8,465
TOTAL EXPENDITURES (Inc. Principal)	20,031,406	28,512,689	9,315,037	7,958,500	9,080,022	29,566,403
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	33,419
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,756,166	150,000	....	....	....	2,666,869
- ENTERPRISE FUNDS	....	451,282	....	....	....	11,169
TOTAL EXPENDITURES AND OTHER USES	21,787,572	29,113,971	9,315,037	7,958,500	9,080,022	32,277,860

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1990 Census)	275,227	15,731	28,674	16,937	20,777	33,060
TAXABLE TAX CAPACITY	219,285,299	5,922,087	15,153,870	10,152,473	6,757,663	14,970,013
1989 TAX LEVY (Payable in 1990)	39,367,932	2,090,107	5,266,647	2,711,261	2,363,274	5,523,912
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	52,106,648	2,258,566	5,508,349	2,747,868	2,552,801	5,796,934
SPECIAL ASSESSMENTS	3,167	10,000	37,388	324,145	....	599,824
LICENSES AND PERMITS	6,359	3,656	86,822	839	26,235	6,450
FINES AND FORFEITS	1,007,481	62,783	156,935	59,012	122,694	251,933
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	56,992	....	....	....	....	....
- Highways	3,351,158	313,244	....	146,669	....	....
- Welfare	14,345,643	806,881	1,639,721	....	1,044,676	2,543,062
- All Other	1,788,685	55,969	27,824	104,351	330,405	271,884
State Grants - Local Government Aid	....	56,592	93,294	85,478	151,100	150,314
- Homestead Credit (HACA)	13,277,468	1,560,443	2,045,702	1,459,435	1,577,098	2,615,064
- Mobile Home Homestead Credit	139,588	....	10,351	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	2,969	282,175	9,697	89,994	312,921	74,762
- Highways	4,568,532	2,127,337	1,863,225	3,355,257	2,881,756	2,302,306
- Welfare	9,695,085	550,781	1,211,544	....	1,084,809	2,078,060
- Other	3,411,349	166,497	261,409	151,109	186,103	412,373
Local Units Grants	6,333,132	....	30,943	....	35,823	....
TOTAL INTERGOVERNMENTAL REVENUES	57,346,373	5,919,919	7,193,710	5,392,293	7,604,691	10,447,825
CHARGES FOR SERVICES	3,049,258	757,903	1,984,048	389,574	1,058,586	966,097
INTEREST EARNINGS	6,105,067	325,263	605,515	328,788	278,438	750,832
ALL OTHER REVENUES	3,679,238	141,307	289,027	927,761	90,998	436,585
TOTAL REVENUES	123,303,591	9,479,397	15,861,794	10,170,280	11,734,443	19,256,480
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	969,273	1,752,121	....	....
- OTHER LONG-TERM DEBT	....	....	516,349	....	....	....
OTHER SOURCES	22,857	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,258,421	1,346,130	84,325	935,239	....	20,000
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	124,584,869	10,825,527	17,431,741	12,857,640	11,734,443	19,276,480

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	27,304,884	1,407,802	2,543,585	1,826,479	1,603,117	2,757,518
PUBLIC SAFETY - Sheriff	7,099,987	981,747	693,555	426,220	568,009	857,463
- Corrections	15,737	76,161	657,618	171,899	400,237	633,770
- Other	227,904	28,776	57,991	14,810	18,002	24,580
TOTAL PUBLIC SAFETY	7,343,628	1,086,684	1,409,164	612,929	986,248	1,515,813
HIGHWAYS						
Administration	188,870	188,953	113,621	144,946	348,043	194,139
Operation and Maintenance	2,707,845	1,174,069	1,820,191	1,625,965	2,021,260	1,692,031
TOTAL HIGHWAYS	2,896,715	1,363,022	1,933,812	1,770,911	2,369,303	1,886,170
SANITATION	388,071	45,512	....	242,846	....	66,289
HEALTH	3,788,936	348,986	55,566	....	711,227	767,010
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	1,066,368	59,636	203,308	....	84,181	204,830
General Assistance	2,319,422	123,126	237,633	....	244,793	421,302
Aid to Families with Dependent Children	13,539,550	637,122	1,423,815	....	635,799	2,133,887
Medical Assistance (County Share)	3,503,464	417,323	695,218	....	528,996	900,425
Social Services	24,587,811	1,149,503	3,418,726	....	1,523,757	4,332,390
Other Welfare Costs	2,050,173	161,319	419,454	1,289,328	219,710	480,772
TOTAL HUMAN SERVICES	47,066,788	2,548,029	6,398,154	1,289,328	3,237,236	8,473,606
LIBRARIES	3,635,031	38,160	129,500	124,392	38,764	68,600
RECREATION AND PARKS	2,390,824	17,800	413,319	92,078	59,350	56,700
CONSERVATION OF NATURAL RESOURCES	514,547	228,741	285,128	264,181	378,691	537,218
ECONOMIC DEVELOPMENT	1,507,112	738	73,892	147,851	51,650	34,317
MISCELLANEOUS EXPENDITURES	....	121,889	547,078	394,636	163,534	297,929
INTEREST AND FISCAL CHARGES	3,919,310	262,885	167,453	266,616	3,608	257,952
TOTAL CURRENT EXPENDITURES	100,755,846	7,470,248	13,956,651	7,032,247	9,602,728	16,719,122
CAPITAL OUTLAY						
GENERAL GOVERNMENT	16,900,976	515,034	....	....	....	....
PUBLIC SAFETY	458	113,832	....	....	....	....
HIGHWAYS	10,816,041	2,759,648	1,083,449	2,823,369	1,502,283	2,066,102
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	2,505,089	....	....	....	....	....
TOTAL CAPITAL OUTLAY	30,222,564	3,388,514	1,083,449	2,823,369	1,502,283	2,066,102
DEBT REDEMPTION - BONDS PAID	....	300,000	1,290,000	1,305,000	15,000	315,000
- OTHER LONG-TERM DEBT	1,516,904	75,000	65,657	....	19,212	26,291
TOTAL EXPENDITURES (Inc. Principal)	132,495,314	11,233,762	16,395,757	11,160,616	11,139,223	19,126,515
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,258,421	1,346,130	84,325	935,239	....	20,000
- ENTERPRISE FUNDS	831,090	....	442,025	....	157,826	....
TOTAL EXPENDITURES AND OTHER USES	134,584,825	12,579,892	16,922,107	12,095,855	11,297,049	19,146,515

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	40,407,310	3,854,694	1,034,463,335	5,157,319	10,255,494	8,752,841
1989 TAX LEVY (Payable in 1990)	8,761,101	1,268,436	255,217,579	2,173,091	3,457,660	4,185,726
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	9,543,771	1,298,327	273,638,564	2,321,764	3,790,336	4,400,923
SPECIAL ASSESSMENTS	16,522	113,615	....	....	....	927
LICENSES AND PERMITS	155,315	45	1,558,464	23,471	69,018	144,032
FINES AND FORFEITS	227,920	....	2,163,600	77,215	72,409	198,757
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	38,823	....	....	....	81,208	10,952
- Welfare	2,197,438	354,866	102,964,466	1,087,267	1,751,841	2,409,594
- All Other	167,623	8,020	2,010,942	87,194	192,093	202,932
State Grants - Local Government Aid	94,096	43,590	1,127,903	92,759	29,473	49,459
- Homestead Credit (HACA)	1,644,309	645,359	64,799,989	1,534,279	811,448	2,608,908
- Mobile Home Homestead Credit	14,950	1,786	36,138	....	5,411	28,675
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	537	8,866	....	200,101	....	63,116
- Highways	2,186,766	626,095	7,877,960	1,635,529	1,665,676	1,531,030
- Welfare	1,710,372	278,540	98,809,547	979,450	1,306,081	1,741,333
- Other	720,543	108,602	45,828,428	329,863	389,880	305,379
Local Units Grants	246,500	....	1,633,746	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	9,021,957	2,075,724	325,089,119	5,946,442	6,233,111	8,951,378
CHARGES FOR SERVICES	1,914,779	640,716	38,885,404	732,288	422,643	1,325,625
INTEREST EARNINGS	1,016,930	126,927	23,954,146	366,796	430,696	322,741
ALL OTHER REVENUES	1,559,123	128,676	32,499,307	143,508	563,722	374,171
TOTAL REVENUES	23,456,317	4,384,030	697,788,604	9,611,484	11,581,935	15,718,554
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	25,154,657	....	....	....
- OTHER LONG-TERM DEBT	....	67,052	4,000,000	....	642,707	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	307,314	14,000	10,709,266	....	28,754	....
- ENTERPRISE FUNDS	....	....	2,542,412	....	....	....
TOTAL REVENUES AND OTHER SOURCES	23,763,631	4,465,082	740,194,939	9,611,484	12,253,396	15,718,554

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,871,896	866,799	49,284,654	1,938,238	1,732,906	2,163,356
PUBLIC SAFETY - Sheriff	1,956,144	344,696	10,852,767	447,281	506,483	864,203
- Corrections	314,038	69,243	52,685,004	269,120	311,162	610,040
- Other	131,261	7,994	48,642,572	41,201	77,790	30,200
TOTAL PUBLIC SAFETY	2,401,443	421,933	112,180,343	757,602	895,435	1,504,443
HIGHWAYS						
Administration	285,500	135,503	3,868,757	97,442	166,775	171,336
Operation and Maintenance	1,692,459	896,235	17,792,642	1,656,674	1,266,777	1,004,241
TOTAL HIGHWAYS	1,977,959	1,031,738	21,661,399	1,754,116	1,433,552	1,175,577
SANITATION	353,585	296,827	....	346,824	....	409,695
HEALTH	2,010,295	....	23,620,233	596,651	62,118	618,817
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	211,623	29,073	16,787,478	112,611	84,863	208,176
General Assistance	376,136	45,456	29,130,475	154,054	393,096	436,983
Aid to Families with Dependent Children	1,915,076	372,962	110,185,590	653,871	1,708,569	1,800,580
Medical Assistance (County Share)	880,747	189,374	25,695,865	357,737	534,739	679,552
Social Services	3,270,028	694,847	5,513,375	1,793,371	1,614,802	3,101,759
Other Welfare Costs	464,806	77,731	219,329,906	145,116	623,651	415,231
TOTAL HUMAN SERVICES	7,118,416	1,409,443	406,642,689	3,216,760	4,959,720	6,642,281
LIBRARIES	100,700	25,652	16,214,369	13,450	27,026	93,729
RECREATION AND PARKS	209,598	18,653	....	47,103	61,980	7,244
CONSERVATION OF NATURAL RESOURCES	180,658	264,716	....	288,078	616,988	159,303
ECONOMIC DEVELOPMENT	....	....	4,837,559	14,248	177	59,824
MISCELLANEOUS EXPENDITURES	....	122,418	....	172,394	159,841	610,183
INTEREST AND FISCAL CHARGES	178,487	15,925	6,712,509	7,333	8,898	386,603
TOTAL CURRENT EXPENDITURES	19,403,037	4,474,104	641,153,755	9,152,797	9,958,641	13,831,055
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	4,380,938	....	....	....
PUBLIC SAFETY	....	....	6,545,897	....	....	....
HIGHWAYS	2,496,970	175,165	22,810,606	879,605	1,412,139	1,500,276
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	18,613	....	32,084,789	....	....	....
TOTAL CAPITAL OUTLAY	2,515,583	175,165	65,822,230	879,605	1,412,139	1,500,276
DEBT REDEMPTION - BONDS PAID	72,000	37,800	4,595,000	....	....	185,000
- OTHER LONG-TERM DEBT	15,582	14,211	2,950,000	24,743	24,560	8,866
TOTAL EXPENDITURES (Inc. Principal)	22,006,202	4,701,280	714,520,985	10,057,145	11,395,340	15,525,197
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	307,314	14,000	10,709,266	....	28,754	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	22,313,516	4,715,280	725,230,251	10,057,145	11,424,094	15,525,197

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	4,705,015	3,842,289	1,830,585	9,017,330	3,644,774	12,482,190
1989 TAX LEVY (Payable in 1990)	1,241,120	2,767,414	944,603	3,567,888	1,753,254	3,955,584
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,340,009	4,563,824	1,735,784	3,841,372	1,847,762	4,207,385
SPECIAL ASSESSMENTS	185,517	....	26,741	157,250	468,243	210,953
LICENSES AND PERMITS	815	10,295	26,570	66,144	605	9,242
FINES AND FORFEITS	....	55,796	31,252	81,844	22,451	158,433
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	22,372	....	....	....	....	....
- Highways	266,769	65,802	....	....	....	184,519
- Welfare	462,355	850,488	255,558	1,292,484	....	23,679
- All Other	12,684	46,424	177,219	147,675	34,888	21,723
State Grants - Local Government Aid	74,287	28,218	26,496	92,167	46,956	124,721
- Homestead Credit (HACA)	776,105	964,451	354,326	2,087,504	775,282	1,543,333
- Mobile Home Homestead Credit	865	1,895	....	....	1,304	4,125
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	41,317	243,228	15,611	123,668	54,784	39,936
- Highways	2,295,205	1,920,912	1,866,917	1,951,554	783,081	3,218,694
- Welfare	406,351	659,918	127,539	879,689	....	....
- Other	99,076	1,709,577	230,229	324,067	121,490	155,559
Local Units Grants	17,450	....	....	....	10,000	14,293
TOTAL INTERGOVERNMENTAL REVENUES	4,474,836	6,490,913	3,053,895	6,898,808	1,827,785	5,330,582
CHARGES FOR SERVICES	193,358	545,175	169,510	1,632,937	113,599	333,614
INTEREST EARNINGS	213,631	334,439	283,589	601,557	268,476	505,520
ALL OTHER REVENUES	110,672	818,564	82,237	411,067	41,799	1,298,365
TOTAL REVENUES	6,518,838	12,819,006	5,409,578	13,690,979	4,590,720	12,054,094
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	616,520	702,707	....	....	....
OTHER SOURCES	14,995	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	255,394	....	....	....	649,121
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,533,833	13,690,920	6,112,285	13,690,979	4,590,720	12,703,215

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	651,510	1,687,778	810,926	2,100,163	728,268	2,145,549
PUBLIC SAFETY - Sheriff	308,439	789,875	184,532	586,026	312,372	465,241
- Corrections	23,387	163,480	167,784	497,563	25,437	497,149
- Other	56,530	121,370	21,533	41,853	12,185	48,339
TOTAL PUBLIC SAFETY	388,356	1,074,725	373,849	1,125,442	349,994	1,010,729
HIGHWAYS						
Administration	83,662	206,833	279,295	213,394	86,776	274,870
Operation and Maintenance	1,223,508	3,681,773	640,425	2,395,640	1,038,045	1,651,510
TOTAL HIGHWAYS	1,307,170	3,888,606	919,720	2,609,034	1,124,821	1,926,380
SANITATION	42,232	118,894	352,510	76,621	57,948	244,207
HEALTH	41,647	226,238	83,132	533,537	41,130	110,345
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	53,212	66,625	18,498	201,614	....	....
General Assistance	75,303	168,226	34,520	238,183	....	....
Aid to Families with Dependent Children	226,138	849,908	177,204	1,292,777	....	....
Medical Assistance (County Share)	266,900	364,236	138,811	635,523	....	....
Social Services	836,891	1,666,174	389,119	2,181,722	....	....
Other Welfare Costs	95,471	271,105	65,079	207,037	731,461	1,846,809
TOTAL HUMAN SERVICES	1,553,915	3,386,274	823,231	4,756,856	731,461	1,846,809
LIBRARIES	30,455	58,738	7,649	178,009	....	119,600
RECREATION AND PARKS	8,901	304,268	68,862	73,580	130,877	202,031
CONSERVATION OF NATURAL RESOURCES	300,712	436,147	42,383	275,854	217,130	671,424
ECONOMIC DEVELOPMENT	6,350	119,125	158,812	67,636	126,430	60,333
MISCELLANEOUS EXPENDITURES	163,566	....	66,784	....	96,299	221,362
INTEREST AND FISCAL CHARGES	34,358	283,526	50,683	57,532	281,458	48,604
TOTAL CURRENT EXPENDITURES	4,529,172	11,584,319	3,758,541	11,854,264	3,885,816	8,607,373
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	98,735	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	2,082,919	103,630	1,152,742	1,264,729	369,765	2,885,839
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	215,571	....	....	....	....
TOTAL CAPITAL OUTLAY	2,082,919	319,201	1,251,477	1,264,729	369,765	2,885,839
DEBT REDEMPTION - BONDS PAID	70,000	110,000	220,000	65,000	215,000	60,000
- OTHER LONG-TERM DEBT	8,966	66,027	258,806	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	6,691,057	12,079,547	5,488,824	13,183,993	4,470,581	11,553,212
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	255,394	....	....	....	649,121
- ENTERPRISE FUNDS	....	223,449	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,691,057	12,558,390	5,488,824	13,183,993	4,470,581	12,202,333

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
POPULATION (1990 Census)	32,030	5,044	10,993	22,914	20,846	18,670
TAXABLE TAX CAPACITY	11,705,107	1,868,576	7,528,692	15,310,834	9,141,758	6,709,969
1989 TAX LEVY (Payable in 1990)	4,143,624	1,196,364	1,730,566	3,773,934	2,534,387	3,265,324
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,491,634	1,212,361	1,883,744	3,800,872	2,721,856	3,424,828
SPECIAL ASSESSMENTS	124,554	62,532	533,476	452,491	120,134	8,842
LICENSES AND PERMITS	12,422	4,079	548	4,663	8,367	62,151
FINES AND FORFEITS	153,973	30,310	32,695	94,005	18,558	122,333
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	.....	.....	.....
- Highways	112,805	.....	1,096,715	171,762	289,273	492,716
- Welfare	1,301,458	759,911	568,276	.....	1,052,030	1,660,288
- All Other	70,477	47,061	72,768	14,318	101,276	135,139
State Grants - Local Government Aid	118,779	37,545	64,090	103,235	143,846	100,361
- Homestead Credit (HACA)	2,233,730	534,480	815,000	1,477,008	1,368,382	1,377,199
- Mobile Home Homestead Credit	.....	1,638	3,527	.....	10,982	13,718
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	86,751	95,966	5,310	49,189	17,474	36,510
- Highways	2,253,991	1,041,924	3,922,008	2,438,548	1,489,157	1,664,514
- Welfare	965,591	707,432	410,295	.....	1,033,455	1,268,146
- Other	310,696	104,489	129,138	283,402	218,614	308,470
Local Units Grants	.....	.....	6,085	6,040,862	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	7,454,278	3,330,446	7,093,212	10,578,324	5,724,489	7,057,061
CHARGES FOR SERVICES	2,250,524	544,572	935,517	660,531	2,051,464	1,072,156
INTEREST EARNINGS	863,359	58,642	573,871	540,077	249,933	262,536
ALL OTHER REVENUES	495,272	170,522	257,358	116,512	260,329	455,263
TOTAL REVENUES	15,846,016	5,413,464	11,310,421	16,247,475	11,155,130	12,465,170
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	.....	1,325,000	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	3,381	95,932	.....	.....	.....
OTHER SOURCES	50,864	.....	8,410	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	3,286	.....	.....	.....	7,500	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	15,900,166	5,416,845	12,739,763	16,247,475	11,162,630	12,465,170

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,622,031	702,603	1,031,149	1,660,832	1,122,087	1,931,720
PUBLIC SAFETY - Sheriff	842,067	337,839	521,853	748,916	774,415	709,903
- Corrections	519,114	64,528	99,336	155,807	....	526,901
- Other	57,590	27,088	50,909	19,668	67,771	79,711
TOTAL PUBLIC SAFETY	1,418,771	429,455	672,098	924,391	842,186	1,316,515
HIGHWAYS						
Administration	294,144	103,560	385,415	142,231	199,276	156,412
Operation and Maintenance	1,384,284	614,769	1,699,486	1,608,693	1,417,803	937,101
TOTAL HIGHWAYS	1,678,428	718,329	2,084,901	1,750,924	1,617,079	1,093,513
SANITATION	128,139	160,162	58,321	93,009	99,208	174,322
HEALTH	546,808	26,700	21,038	....	468,141	456,424
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	265,575	52,036	158,193	....	172,585	182,995
General Assistance	203,564	223,805	71,159	....	231,784	357,343
Aid to Families with Dependent Children	1,199,250	929,216	405,668	....	1,214,160	1,672,748
Medical Assistance (County Share)	735,856	227,886	368,830	....	497,242	657,733
Social Services	3,018,274	817,724	1,219,738	....	2,146,591	2,622,323
Other Welfare Costs	307,282	156,930	128,418	1,625,061	208,635	410,541
TOTAL HUMAN SERVICES	5,729,801	2,407,597	2,352,006	1,625,061	4,470,997	5,903,683
LIBRARIES	72,237	8,029	45,000	342,250	68,284	72,732
RECREATION AND PARKS	190,296	31,990	71,686	39,769	70,210	2,000
CONSERVATION OF NATURAL RESOURCES	229,400	150,782	675,275	326,006	182,550	104,653
ECONOMIC DEVELOPMENT	25,000	1,852	2,535	24,736	6,750	....
MISCELLANEOUS EXPENDITURES	17,044	82,979	84,194	575,585	137,463	3,922
INTEREST AND FISCAL CHARGES	210,502	21,459	229,784	172,068	48,334	....
TOTAL CURRENT EXPENDITURES	12,868,457	4,741,937	7,327,987	7,534,631	9,133,289	11,059,484
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	3,438,664	650,104	3,635,696	2,061,436	1,335,771	1,937,008
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	5,926,317	....	....
TOTAL CAPITAL OUTLAY	3,438,664	650,104	3,635,696	7,987,753	1,335,771	1,937,008
DEBT REDEMPTION - BONDS PAID	155,000	10,000	1,655,000	220,000	93,000	....
- OTHER LONG-TERM DEBT	....	9,587	10,011	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	16,462,121	5,411,628	12,628,694	15,742,384	10,562,060	12,996,492
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	3,286	....	....	....	7,500	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	16,465,407	5,411,628	12,628,694	15,742,384	10,569,560	12,996,492

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1990 Census)	29,604	37,385	9,660	28,076	20,098	7,975
TAXABLE TAX CAPACITY	11,469,724	15,228,360	6,161,010	10,618,507	9,284,950	5,326,880
1989 TAX LEVY (Payable in 1990)	5,428,185	5,944,613	1,751,936	3,811,290	2,847,147	1,602,538
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	5,783,273	6,298,430	1,795,357	4,057,938	3,000,606	1,670,490
SPECIAL ASSESSMENTS	....	33,742	164,043	191,238	21,915	1,037,183
LICENSES AND PERMITS	72,741	11,988	7,459	6,802	115,033	423
FINES AND FORFEITS	178,237	98,641	69,222	266,579	129,728	29,814
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	262	....	....	....	17,588	....
- Highways	....	....	29,498	64,165	117,442	155,676
- Welfare	2,693,551	2,829,785	....	1,517,813	1,491,251	493,509
- All Other	169,799	106,231	28,011	86,004	96,084	75,057
State Grants - Local Government Aid	151,188	185,872	76,172	89,075	142,109	60,234
- Homestead Credit (HACA)	2,361,839	3,231,328	873,496	1,902,890	1,480,716	837,149
- Mobile Home Homestead Credit	14,884	....	1,155	16,700	3,213	1,736
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	44,447	361,289	34,938	20,330	108,831	20,857
- Highways	2,806,484	2,804,083	1,632,143	2,644,254	2,120,395	2,375,475
- Welfare	1,896,270	3,123,235	....	1,190,811	1,675,300	372,105
- Other	313,720	329,616	118,307	219,968	478,718	294,604
Local Units Grants	7,000	2,000	....	....	300,301	174,904
TOTAL INTERGOVERNMENTAL REVENUES	10,459,444	13,023,187	2,793,720	7,752,010	8,031,948	4,861,306
CHARGES FOR SERVICES	3,356,375	1,334,661	202,417	714,292	817,231	192,111
INTEREST EARNINGS	1,077,205	1,148,597	211,125	304,778	397,587	271,964
ALL OTHER REVENUES	607,148	250,431	200,009	631,079	441,856	266,641
TOTAL REVENUES	21,534,423	22,199,677	5,443,352	13,924,716	12,955,904	8,329,932
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	764,683	....	....
- OTHER LONG-TERM DEBT	112,426	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	83,786	2,277,574	28,475	463,049	10,000	104,995
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	21,730,635	24,477,251	5,471,827	15,152,448	12,965,904	8,434,927

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,455,450	2,205,918	907,421	2,417,940	1,590,769	824,128
PUBLIC SAFETY - Sheriff	665,151	776,613	342,757	671,185	427,405	266,239
- Corrections	447,372	984,131	20,478	157,773	663,050	86,670
- Other	66,292	38,796	23,034	38,640	89,826	99,513
TOTAL PUBLIC SAFETY	1,178,815	1,799,540	386,269	867,598	1,180,281	452,422
HIGHWAYS						
Administration	167,661	450,061	141,535	188,437	81,635	166,617
Operation and Maintenance	1,525,203	2,109,314	960,392	1,295,900	1,293,194	1,350,754
TOTAL HIGHWAYS	1,692,864	2,559,375	1,101,927	1,484,337	1,374,829	1,517,371
SANITATION	864,025	318,375	113,755	110,607	138,304	262,317
HEALTH	1,212,631	1,133,117	72,989	409,481	701,204	50,301
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	223,556	304,067	....	121,192	302,669	60,591
General Assistance	341,168	423,243	....	245,478	363,264	148,915
Aid to Families with Dependent Children	2,277,382	2,483,113	....	1,255,841	905,604	395,944
Medical Assistance (County Share)	800,342	1,079,751	....	418,124	513,770	306,312
Social Services	3,360,656	5,283,208	....	2,655,981	2,759,586	880,043
Other Welfare Costs	1,138,920	1,261,975	864,204	365,236	288,630	113,052
TOTAL HUMAN SERVICES	8,142,024	10,835,357	864,204	5,061,852	5,133,523	1,904,857
LIBRARIES	245,213	142,348	18,665	89,029	270,366	62,000
RECREATION AND PARKS	42,614	51,882	90,377	51,439	221,294	9,720
CONSERVATION OF NATURAL RESOURCES	165,612	412,594	204,262	240,817	291,182	407,102
ECONOMIC DEVELOPMENT	77,186	50,520	48,473	82,025	28,528	18,500
MISCELLANEOUS EXPENDITURES	319,608	337,084	82,708	1,034,919	200,376	86,842
INTEREST AND FISCAL CHARGES	592,502	9,761	64,802	240,891	....	274,670
TOTAL CURRENT EXPENDITURES	16,988,544	19,855,871	3,955,852	12,090,935	11,130,656	5,870,230
CAPITAL OUTLAY						
GENERAL GOVERNMENT	5,665,722	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	2,823,951	2,392,754	1,220,793	2,881,723	1,434,384	1,922,171
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	267,154
TOTAL CAPITAL OUTLAY	8,489,673	2,392,754	1,220,793	2,881,723	1,434,384	2,189,325
DEBT REDEMPTION - BONDS PAID	....	20,000	125,000	370,000	....	435,000
- OTHER LONG-TERM DEBT	....	....	24,008	....	....	1,721
TOTAL EXPENDITURES (Inc. Principal)	25,478,217	22,268,625	5,325,653	15,342,658	12,565,040	8,496,276
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	83,786	2,277,574	28,475	463,049	10,000	104,995
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	25,562,003	24,546,199	5,354,128	15,805,707	12,575,040	8,601,271

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	57,397,315	23,683,891	4,561,774	9,501,167	3,883,781	17,842,272
1989 TAX LEVY (Payable in 1990)	19,592,696	8,161,825	2,083,170	3,507,809	1,630,318	6,401,955
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	21,309,432	8,753,088	2,248,695	3,847,151	1,717,988	6,714,111
SPECIAL ASSESSMENTS	23,326	24,740	94,533	....	....	301,841
LICENSES AND PERMITS	583,881	115,557	2,008	40,289	1,100	2,620
FINES AND FORFEITS	403,339	309,215	76,679	116,677	82,373	170,323
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	2,664	63,633	....	....	....	370
- Highways	54,989	....	36,023	493,017	288,313	850,090
- Welfare	7,601,891	4,272,428	1,235,568	2,293,948	852,802	4,378,077
- All Other	640,797	297,268	51,665	236,791	19,285	56,540
State Grants - Local Government Aid	305,591	202,806	69,525	110,737	72,699	123,070
- Homestead Credit (HACA)	7,522,119	3,354,971	952,048	1,354,494	952,962	2,787,671
- Mobile Home Homestead Credit	....	18,523	10,487	....	1,863	14,330
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	13,766	23,691	129,964	....	115,700	284,074
- Highways	2,211,873	4,591,811	1,825,285	2,905,741	1,535,974	5,789,085
- Welfare	5,481,894	2,838,129	1,164,294	2,028,861	621,906	3,789,110
- Other	1,908,964	360,475	164,929	549,120	97,336	242,476
Local Units Grants	203,068	17,553	5,185	1,199	2,413	10,000
TOTAL INTERGOVERNMENTAL REVENUES	25,947,616	16,041,288	5,644,973	9,973,908	4,561,253	18,390,060
CHARGES FOR SERVICES	4,553,658	3,845,693	1,083,603	704,296	398,621	1,612,757
INTEREST EARNINGS	3,428,250	1,070,182	332,953	479,992	255,169	614,153
ALL OTHER REVENUES	360,867	1,025,218	217,419	307,170	232,432	622,540
TOTAL REVENUES	56,610,369	31,184,981	9,700,863	15,469,483	7,248,936	28,428,405
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	19,702,288	....	....	....	....	....
- OTHER LONG-TERM DEBT	700,000	....	113,230	17,226	....	91,605
OTHER SOURCES	....	....	6,473	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,287,456	9,497	70,000	8,350	146,619	1,206,243
- ENTERPRISE FUNDS	....	48,600	....	....	....	24,000
TOTAL REVENUES AND OTHER SOURCES	79,300,113	31,243,078	9,890,566	15,495,059	7,395,555	29,750,253

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	9,788,366	3,675,265	1,311,399	1,635,333	848,328	2,845,044
PUBLIC SAFETY - Sheriff	2,787,112	1,279,666	248,061	1,183,342	239,470	973,474
- Corrections	2,962,990	1,468,819	265,050	536,930	133,812	661,830
- Other	183,793	219,067	63,349	152,652	101,052	764,372
TOTAL PUBLIC SAFETY	5,933,895	2,967,552	576,460	1,872,924	474,334	2,399,676
HIGHWAYS						
Administration	501,980	223,480	194,112	306,151	146,999	167,982
Operation and Maintenance	3,321,669	2,687,682	989,207	1,690,615	774,342	2,476,705
TOTAL HIGHWAYS	3,823,649	2,911,162	1,183,319	1,996,766	921,341	2,644,687
SANITATION	....	166,453	589,861	50,762	437,453	....
HEALTH	3,405,767	1,437,019	9,190	671,712	18,861	167,706
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	725,588	486,460	168,841	194,441	60,242	357,427
General Assistance	1,927,049	565,536	181,947	404,359	117,401	1,079,138
Aid to Families with Dependent Children	4,762,005	2,903,601	1,271,840	1,973,937	674,280	4,948,154
Medical Assistance (County Share)	1,801,832	1,480,418	383,251	714,632	255,234	1,399,021
Social Services	12,652,968	6,270,571	1,544,262	2,694,944	1,357,053	5,026,568
Other Welfare Costs	2,043,978	1,452,645	342,844	457,959	138,212	1,189,734
TOTAL HUMAN SERVICES	23,913,420	13,159,231	3,892,985	6,440,272	2,602,422	14,000,042
LIBRARIES	541,403	128,490	26,000	87,743	13,274	157,256
RECREATION AND PARKS	917,706	111,639	26,953	22,458	108,225	106,381
CONSERVATION OF NATURAL RESOURCES	397,863	494,267	236,878	123,845	124,959	606,759
ECONOMIC DEVELOPMENT	50,000	414,638	27,817	153,647	5,000	82,795
MISCELLANEOUS EXPENDITURES	65,728	127,478	80,156	....	313,098	302,208
INTEREST AND FISCAL CHARGES	737,219	649,259	95,716	27,755	128,100	82,758
TOTAL CURRENT EXPENDITURES	49,575,016	26,242,453	8,056,734	13,083,217	5,995,395	23,395,312
CAPITAL OUTLAY						
GENERAL GOVERNMENT	4,072,104	....	....	458,317	....	....
PUBLIC SAFETY	15,853	....	....	....	....	....
HIGHWAYS	4,355,161	3,846,701	1,306,421	2,444,447	1,518,301	6,330,459
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	840	40,734	....	....
TOTAL CAPITAL OUTLAY	8,443,118	3,846,701	1,307,261	2,943,498	1,518,301	6,330,459
DEBT REDEMPTION - BONDS PAID	145,000	900,000	220,000	....	90,000	230,000
- OTHER LONG-TERM DEBT	145,354	17,332	59,325	....	....	31,870
TOTAL EXPENDITURES (Inc. Principal)	58,308,488	31,006,486	9,643,320	16,026,715	7,603,696	29,987,641
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,287,456	9,497	70,000	8,350	146,619	1,206,243
- ENTERPRISE FUNDS	23,354	20,201	....	....	....	33,254
TOTAL EXPENDITURES AND OTHER USES	60,619,298	31,036,184	9,713,320	16,035,065	7,750,315	31,227,138

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	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	5,317,040	369,790,926	2,023,028	9,955,674	11,183,305	18,010,541
1989 TAX LEVY (Payable in 1990)	1,847,522	96,952,468	881,181	3,017,832	2,467,438	5,609,152
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,020,305	125,473,712	1,026,643	2,985,502	2,610,978	6,282,428
SPECIAL ASSESSMENTS	181,495	362,261	196,602	200,122	336,308	57,775
LICENSES AND PERMITS	11,011	593,514	1,550	2,115	1,560	145,278
FINES AND FORFEITS	23,172	3,621,876	17,580	68,257	14,998	305,749
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	72,476	.....	.....	.....	.....
- Highways	124,103	.....	.....	422,801	.....	.....
- Welfare	524,399	62,548,169	253,741	1,116,084	1,746,928	2,295,941
- All Other	80,195	2,717,615	1,426	4,329	58,426	366,613
State Grants - Local Government Aid	72,315	.....	31,926	98,104	130,258	163,198
- Homestead Credit (HACA)	876,617	30,075,510	469,788	1,500,207	1,437,167	2,688,232
- Mobile Home Homestead Credit	3,911	.....	2,062	2,698	4,581	19,200
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	25,879	.....	103,741	60,632	65,187	53,044
- Highways	1,394,788	7,333,349	747,102	2,257,783	2,972,932	2,902,426
- Welfare	584,804	53,237,205	181,483	1,102,551	1,441,349	1,600,256
- Other	142,841	9,357,862	128,422	96,291	223,237	776,279
Local Units Grants	2,039	3,569,641	.....	38,287	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	3,831,891	168,911,827	1,919,691	6,699,767	8,080,065	10,865,189
CHARGES FOR SERVICES	740,067	23,247,871	357,282	588,504	1,053,159	2,449,904
INTEREST EARNINGS	178,439	15,047,330	586,211	641,363	986,927	634,713
ALL OTHER REVENUES	392,362	14,358,168	83,186	310,164	146,230	1,278,903
TOTAL REVENUES	7,378,742	351,616,559	4,188,745	11,495,794	13,230,225	22,019,939
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	4,000,440	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	12,310	.....	.....	.....	821,700
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	300,599	2,749,061	.....	100,000	2,363,572	190,000
- ENTERPRISE FUNDS	.....	23,000	.....	.....	.....	271,292
TOTAL REVENUES AND OTHER SOURCES	7,679,341	358,401,370	4,188,745	11,595,794	15,593,797	23,302,931

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,087,587	44,354,533	831,920	1,653,270	1,077,737	3,399,341
PUBLIC SAFETY - Sheriff	415,455	12,669,480	350,791	622,023	478,190	1,206,670
- Corrections	104,433	21,938,119	39,396	59,765	29,065	1,022,770
- Other	23,195	1,100,492	11,859	944	15,736	52,290
TOTAL PUBLIC SAFETY	543,083	35,708,091	402,046	682,732	522,991	2,281,730
HIGHWAYS						
Administration	204,369	1,913,569	209,822	115,215	108,910	146,645
Operation and Maintenance	766,084	6,720,626	667,131	1,607,051	2,283,886	1,374,239
TOTAL HIGHWAYS	970,453	8,634,195	876,953	1,722,266	2,392,796	1,520,884
SANITATION	240,441	4,315,109	51,864	324,472	279,797	....
HEALTH	344,326	13,667,743	19,215	....	496,019	1,185,313
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	128,460	9,089,347	15,836	222,001	235,441	597,146
General Assistance	96,736	14,272,280	30,087	226,824	219,670	561,123
Aid to Families with Dependent Children	619,880	68,055,144	248,260	639,084	915,812	2,243,630
Medical Assistance (County Share)	417,993	12,126,036	188,809	495,195	609,054	1,050,607
Social Services	952,434	77,770,004	252,399	2,150,691	2,558,630	5,679,646
Other Welfare Costs	96,559	12,514,469	105,320	186,379	497,553	599,890
TOTAL HUMAN SERVICES	2,312,062	193,827,280	840,711	3,920,174	5,036,160	10,732,042
LIBRARIES	....	3,905,242	28,848	40,568	29,142	153,700
RECREATION AND PARKS	31,133	6,429,328	27,662	105,340	60,172	128,805
CONSERVATION OF NATURAL RESOURCES	156,982	551,626	165,910	419,298	433,596	281,864
ECONOMIC DEVELOPMENT	32,386	3,012,352	53,708	21,967	....	139,338
MISCELLANEOUS EXPENDITURES	144,825	25,099	90,378	....	296,294	....
INTEREST AND FISCAL CHARGES	78,346	8,213,752	142,001	49,081	46,200	3,160
TOTAL CURRENT EXPENDITURES	5,941,624	322,644,350	3,531,216	8,939,168	10,670,904	19,826,177
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	2,115,561	....	....	80,031	397,000
PUBLIC SAFETY	....	730,192	....	....	....	....
HIGHWAYS	1,264,854	9,650,045	465,068	2,109,451	1,731,971	2,893,848
RECREATION AND PARKS	....	1,747,116	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	2,452,565	....	....	11,950	....
TOTAL CAPITAL OUTLAY	1,264,854	16,695,479	465,068	2,109,451	1,823,952	3,290,848
DEBT REDEMPTION - BONDS PAID	45,000	5,420,000	106,000	80,000	....	30,000
- OTHER LONG-TERM DEBT	....	683,129	....	....	....	....
TOTAL EXPENDITURES (Inc. Principal)	7,251,478	345,442,958	4,102,284	11,128,619	12,494,856	23,147,025
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	300,599	2,749,061	....	100,000	2,363,572	190,000
- ENTERPRISE FUNDS	....	813,391	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,552,077	349,005,410	4,102,284	11,228,619	14,858,428	23,337,025

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
POPULATION (1990 Census)	9,806	15,026	198,213	57,846	41,945	14,366
TAXABLE TAX CAPACITY	4,729,329	6,038,528	64,077,693	37,638,107	52,328,048	6,284,493
1989 TAX LEVY (Payable in 1990)	1,552,240	1,765,091	39,853,212	10,441,527	9,151,106	2,425,863
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,589,415	2,168,261	51,924,235	14,348,505	10,215,345	2,469,260
SPECIAL ASSESSMENTS	107,092	301,307	....	90,400	14,248	318,178
LICENSES AND PERMITS	2,502	1,154	113,776	405,599	46,343	5,178
FINES AND FORFEITS	42,604	69,259	770,349	312,504	360,284	55,371
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	55,931	....	....	....
- Highways	78,872	....	3,878,492	83,671	....	119,153
- Welfare	545,351	529,724	24,934,153	3,390,144	2,024,006	701,905
- All Other	4,127	140,959	1,317,745	48,754	167,350	78,183
State Grants - Local Government Aid	69,393	93,479	....	....	....	91,198
- Homestead Credit (HACA)	843,059	707,224	16,252,727	4,952,716	1,286,612	1,507,879
- Mobile Home Homestead Credit	1,592	17,769	65,819	27,648	5,985	3,394
- Attached Machinery Aid	....	....	....	76,204	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	22,800	2,923	7,971,732	14,958	7,243	78,241
- Highways	2,037,947	2,361,567	8,785,346	1,571,759	1,639,984	2,100,675
- Welfare	450,016	413,171	26,535,900	1,684,178	1,067,641	721,668
- Other	65,078	220,663	4,676,681	285,406	368,186	154,192
Local Units Grants	....	12,240	524,103	....	....	28,972
TOTAL INTERGOVERNMENTAL REVENUES	4,118,235	4,499,719	94,998,629	12,135,438	6,567,007	5,585,460
CHARGES FOR SERVICES	99,906	665,736	5,551,212	2,794,213	2,645,396	620,513
INTEREST EARNINGS	360,523	322,937	2,676,512	1,624,003	1,066,140	315,773
ALL OTHER REVENUES	387,493	548,024	8,438,415	1,162,893	704,750	462,902
TOTAL REVENUES	6,707,770	8,576,397	164,473,128	32,873,555	21,619,513	9,832,635
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	148,271	2,033,087	182,780	500,000	700,000
OTHER SOURCES	....	....	....	....	....	29,016
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	57,666	53,269	1,064,327	....	....	136,207
- ENTERPRISE FUNDS	....	....	277,062	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,765,436	8,777,937	167,847,604	33,056,335	22,119,513	10,697,858

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	831,751	1,015,132	17,809,387	6,713,443	3,583,081	1,464,294
PUBLIC SAFETY - Sheriff	330,617	417,721	5,251,830	1,777,003	1,411,724	585,400
- Corrections	13,641	25,571	6,069,137	2,670,780	1,228,459	80,458
- Other	22,637	30,909	2,631,192	738,568	135,163	56,167
TOTAL PUBLIC SAFETY	366,895	474,201	13,952,159	5,186,351	2,775,346	722,025
HIGHWAYS						
Administration	95,302	137,950	4,013,410	427,866	221,746	602,381
Operation and Maintenance	758,709	1,536,924	14,823,913	1,834,687	697,910	1,164,100
TOTAL HIGHWAYS	854,011	1,674,874	18,837,323	2,262,553	919,656	1,766,481
SANITATION	204,576	82,478	2,504,545	509,805	136,353	40,903
HEALTH	60,431	....	4,674,820	1,289,952	576,489	576,510
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	51,404	105,251	3,892,728	382,081	165,172	102,834
General Assistance	55,665	67,957	5,912,769	516,698	248,150	149,576
Aid to Families with Dependent Children	425,971	382,389	25,316,945	1,767,378	2,155,846	485,494
Medical Assistance (County Share)	210,519	384,166	6,662,926	899,869	604,326	481,363
Social Services	895,180	955,821	39,505,494	4,223,638	3,754,824	1,551,277
Other Welfare Costs	95,803	158,597	7,841,679	388,710	466,345	101,588
TOTAL HUMAN SERVICES	1,734,542	2,054,181	89,132,541	8,178,374	7,394,663	2,872,132
LIBRARIES	62,012	41,000	192,816	524,468	261,711	157,035
RECREATION AND PARKS	126,820	51,573	145,124	250,000	93,000	28,462
CONSERVATION OF NATURAL RESOURCES	105,939	471,999	4,705,458	359,705	362,696	398,765
ECONOMIC DEVELOPMENT	4,941	52,179	1,685,125	551,033	10,806	56,718
MISCELLANEOUS EXPENDITURES	11,185	144,935	....	....	404,965	223,184
INTEREST AND FISCAL CHARGES	10,863	5,994	1,075,047	651,430	134,770	109,754
TOTAL CURRENT EXPENDITURES	4,373,966	6,068,546	154,714,345	26,477,114	16,653,536	8,416,263
CAPITAL OUTLAY						
GENERAL GOVERNMENT	43,256	....	439,214	....	99,200	....
PUBLIC SAFETY	....	....	615,484	....	....	....
HIGHWAYS	1,654,465	1,959,476	10,597,273	3,409,873	1,766,734	1,866,374
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	3,577,815	....	....	29,016
TOTAL CAPITAL OUTLAY	1,697,721	1,959,476	15,229,786	3,409,873	1,865,934	1,895,390
DEBT REDEMPTION - BONDS PAID	10,000	....	220,000	315,000	405,000	110,000
- OTHER LONG-TERM DEBT	....	14,483	232,247	89,784	500,000	73,886
TOTAL EXPENDITURES (Inc. Principal)	6,081,687	8,042,505	170,396,378	30,291,771	19,424,470	10,495,539
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	57,666	53,269	1,064,327	....	....	136,207
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,139,353	8,095,774	171,460,705	30,291,771	19,424,470	10,631,746

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1990 Census)	118,791	30,729	10,634	10,724	23,363	4,463
TAXABLE TAX CAPACITY	51,128,544	13,621,492	4,701,796	4,867,380	6,904,260	3,687,860
1989 TAX LEVY (Payable in 1990)	16,124,884	3,778,424	1,968,388	1,873,442	3,585,022	1,144,418
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	17,636,011	4,084,487	2,061,129	2,081,611	3,898,430	1,182,328
SPECIAL ASSESSMENTS	237,192	65,539	15,629	523,892	25,638	163,070
LICENSES AND PERMITS	153,895	9,273	1,235	2,215	39,065	735
FINES AND FORFEITS	715,111	105,746	722	7,683	88,189	4,968
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	.....	.....	.....
- Highways	465,957	.....	.....	1,449	35,060	86,942
- Welfare	5,764,214	1,436,505	710,542	780,790	2,342,165	308,091
- All Other	1,297,270	74,187	21,554	18,367	162,153	103,213
State Grants - Local Government Aid	278,227	86,759	55,601	73,309	113,646	36,961
- Homestead Credit (HACA)	6,342,581	1,818,273	1,054,727	1,055,710	2,078,331	600,115
- Mobile Home Homestead Credit	34,258	.....	2,238	2,500	14,426	800
- Attached Machinery Aid	46,227	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	73,494	46,143	85,278	84,771	102,426	27,384
- Highways	3,306,989	2,213,905	1,772,996	2,225,430	2,137,799	1,541,957
- Welfare	4,078,407	1,355,192	795,028	592,989	2,062,582	298,123
- Other	1,462,085	375,304	72,315	75,273	965,854	87,008
Local Units Grants	263,778	471	.....	91,109	45,194	.....
TOTAL INTERGOVERNMENTAL REVENUES	23,413,487	7,406,739	4,570,279	5,001,697	10,059,636	3,090,594
CHARGES FOR SERVICES	4,555,421	1,513,910	189,303	595,370	835,056	121,485
INTEREST EARNINGS	2,701,735	558,737	249,107	619,593	530,289	68,148
ALL OTHER REVENUES	1,902,663	148,106	1,430,413	333,612	1,146,389	237,041
TOTAL REVENUES	51,315,515	13,892,537	8,517,817	9,165,673	16,622,692	4,868,369
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	.....	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	4,058,801	.....	.....	.....	.....	32,150
OTHER SOURCES	1,395	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,595,922	.....	10,300	.....	331,380	.....
- ENTERPRISE FUNDS	.....	.....	30,000	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	57,971,633	13,892,537	8,558,117	9,165,673	16,954,072	4,900,519

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TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	6,780,064	1,997,963	903,504	865,292	1,669,947	564,545
PUBLIC SAFETY - Sheriff	2,541,437	1,025,966	337,914	484,218	1,030,477	251,552
- Corrections	2,895,471	432,001	75,877	26,840	450,525	10,892
- Other	153,854	19,815	15,701	813	74,965	9,065
TOTAL PUBLIC SAFETY	5,590,762	1,477,782	429,492	511,871	1,555,967	271,509
HIGHWAYS						
Administration	830,316	211,114	131,438	103,864	179,359	166,123
Operation and Maintenance	3,074,093	1,212,135	857,246	1,104,250	2,210,420	899,492
TOTAL HIGHWAYS	3,904,409	1,423,249	988,684	1,208,114	2,389,779	1,065,615
SANITATION	136,044	520,839	49,089	273,054	....	45,371
HEALTH	2,143,359	591,858	....	132,984	836,571	51,181
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	614,232	279,205	118,053	116,937	270,726	15,739
General Assistance	805,990	441,378	104,200	146,134	434,059	48,749
Aid to Families with Dependent Children	5,913,668	1,055,144	403,655	667,184	1,728,377	288,114
Medical Assistance (County Share)	1,875,977	425,329	215,243	424,290	965,290	268,690
Social Services	9,916,578	2,263,051	1,375,393	1,410,129	3,122,447	589,079
Other Welfare Costs	1,668,847	429,530	143,576	162,657	1,135,102	77,532
TOTAL HUMAN SERVICES	20,795,292	4,893,637	2,360,120	2,927,331	7,656,001	1,287,903
LIBRARIES	574,619	99,990	23,954	34,560	156,560	9,723
RECREATION AND PARKS	550,764	116,518	27,000	40,563	26,159	15,614
CONSERVATION OF NATURAL RESOURCES	699,408	297,375	167,064	336,667	253,770	151,790
ECONOMIC DEVELOPMENT	1,954,635	43,000	56,581	30,000	1,809	9,856
MISCELLANEOUS EXPENDITURES	....	134,688	304,180	198,060	15,429	16,459
INTEREST AND FISCAL CHARGES	2,091,716	58,546	67,957	284,817	175,085	8,811
TOTAL CURRENT EXPENDITURES	45,221,072	11,655,445	5,377,625	6,843,313	14,737,077	3,498,377
CAPITAL OUTLAY						
GENERAL GOVERNMENT	9,150,017	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	3,851,756	1,468,383	1,251,041	1,799,534	1,707,379	1,220,183
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	936,229	....	....
TOTAL CAPITAL OUTLAY	13,001,773	1,468,383	1,251,041	2,735,763	1,707,379	1,220,183
DEBT REDEMPTION - BONDS PAID	1,055,000	315,000	1,170,232	410,000	75,000	....
- OTHER LONG-TERM DEBT	....	14,739	23,500	....	18,306	38,174
TOTAL EXPENDITURES (Inc. Principal)	59,277,845	13,453,567	7,822,398	9,989,076	16,537,762	4,756,734
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,595,922	....	10,300	....	331,380	....
- ENTERPRISE FUNDS	....	....	145,706	....	....	....
TOTAL EXPENDITURES AND OTHER USES	61,873,767	13,453,567	7,978,404	9,989,076	16,869,142	4,756,734

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1990 Census)	19,744	13,154	18,079	145,896	11,682	7,516
TAXABLE TAX CAPACITY	7,512,383	3,803,403	8,654,319	108,242,581	6,043,198	5,302,366
1989 TAX LEVY (Payable in 1990)	2,579,876	2,180,674	3,168,229	22,298,242	2,161,183	1,972,445
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,845,484	2,281,183	3,350,580	30,392,999	2,194,862	1,985,854
SPECIAL ASSESSMENTS	....	156,405	72,078	....	17,230	216,497
LICENSES AND PERMITS	5,488	14,156	7,743	1,097,564	1,512	410
FINES AND FORFEITS	67,624	53,905	75,883	857,202	48,794	9,038
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	75,000	....	....
- Highways	145,037	45,465	22,216	....	267,725	459,038
- Welfare	958,936	1,568,760	1,130,266	6,632,871	12,958	579,831
- All Other	85,006	117,814	89,917	579,932	69,186	82,203
State Grants - Local Government Aid	71,607	69,415	80,076	....	76,710	36,772
- Homestead Credit (HACA)	1,376,682	1,021,934	1,567,810	8,017,741	1,179,408	969,628
- Mobile Home Homestead Credit	14,815	7,652	....	35,125	....	4,301
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	34,392	80,837	18,905	403	7,530	26,574
- Highways	3,004,298	1,215,542	1,565,207	2,091,999	2,388,767	1,978,366
- Welfare	838,038	1,622,034	890,948	3,441,059	....	475,165
- Other	200,046	178,725	310,169	2,579,565	142,698	164,583
Local Units Grants	4,278	....	18,000	1,185,808	....	....
TOTAL INTERGOVERNMENTAL REVENUES	6,733,135	5,928,178	5,693,514	24,740,016	4,144,982	4,776,461
CHARGES FOR SERVICES	356,304	683,505	378,819	5,102,778	793,973	500,743
INTEREST EARNINGS	241,506	185,876	171,665	3,923,178	260,885	220,759
ALL OTHER REVENUES	210,776	505,677	169,191	3,179,922	466,367	302,302
TOTAL REVENUES	10,460,317	9,808,885	9,919,473	69,293,659	7,928,605	8,012,064
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	4,327,650	....	....
- OTHER LONG-TERM DEBT	....	....	208,530	442,476	....	....
OTHER SOURCES	....	....	....	80,000	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	215,724	547,592	3,410,146	....	17,423
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	10,460,317	10,024,609	10,675,595	77,553,931	7,928,605	8,029,487

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,433,268	1,173,858	1,884,064	16,872,407	1,089,252	651,235
PUBLIC SAFETY - Sheriff	695,275	400,561	769,149	7,075,189	610,769	321,319
- Corrections	170,518	68,042	157,590	3,226,900	65,444	28,649
- Other	63,008	15,862	27,816	.....	12,639	7,136
TOTAL PUBLIC SAFETY	928,801	484,465	954,555	10,302,089	688,852	357,104
HIGHWAYS						
Administration	140,574	204,920	147,555	884,400	325,898	135,815
Operation and Maintenance	1,521,984	605,751	882,865	2,975,396	1,043,565	1,154,613
TOTAL HIGHWAYS	1,662,558	810,671	1,030,420	3,859,796	1,369,463	1,290,428
SANITATION	249,999	321,057	53,378	.....	294,433	55,365
HEALTH	253,876	727,729	226,619	4,738,932	.....	.....
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	179,820	112,027	120,272	801,304	.....	74,551
General Assistance	148,397	316,243	209,290	820,475	.....	75,775
Aid to Families with Dependent Children	673,375	1,145,429	779,286	5,300,084	.....	671,641
Medical Assistance (County Share)	445,938	541,724	375,066	1,536,988	.....	286,065
Social Services	1,655,670	2,259,146	1,588,117	12,075,617	.....	1,254,725
Other Welfare Costs	201,984	261,882	270,304	1,507,634	1,028,445	137,747
TOTAL HUMAN SERVICES	3,305,184	4,636,451	3,342,335	22,042,102	1,028,445	2,500,504
LIBRARIES	50,000	22,310	129,844	2,253,612	317,768	24,045
RECREATION AND PARKS	45,926	33,433	80,832	732,509	39,025	11,498
CONSERVATION OF NATURAL RESOURCES	218,598	77,510	211,157	398,313	172,708	250,593
ECONOMIC DEVELOPMENT	.....	.....	36,679	762,714	101,004	8,000
MISCELLANEOUS EXPENDITURES	170,324	427,472	77,463	.....	174,921	75,221
INTEREST AND FISCAL CHARGES	.....	56,799	22,381	2,620,840	6,407	91,690
TOTAL CURRENT EXPENDITURES	8,318,534	8,771,755	8,049,727	64,583,314	5,282,278	5,315,683
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	1,439,407	8,614	23,261
PUBLIC SAFETY	.....	.....	.....	1,310,592	.....	.....
HIGHWAYS	2,528,434	1,065,379	1,610,210	2,696,233	2,649,162	2,117,336
RECREATION AND PARKS	.....	.....	.....	469,069	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	1,082,547	.....	.....
TOTAL CAPITAL OUTLAY	2,528,434	1,065,379	1,610,210	6,997,848	2,657,776	2,140,597
DEBT REDEMPTION - BONDS PAID	.....	140,000	30,000	875,000	165,000	140,000
- OTHER LONG-TERM DEBT	.....	.....	.....	527,119	.....	26,527
TOTAL EXPENDITURES (Inc. Principal)	10,846,968	9,977,134	9,689,937	72,983,281	8,105,054	7,622,807
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	56,802
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	215,724	547,592	3,410,146	.....	17,423
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	10,846,968	10,192,858	10,237,529	76,393,427	8,105,054	7,697,032

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TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1990

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1990 Census)	47,828	68,710	11,684	4,375,099
TAXABLE TAX CAPACITY	17,352,547	42,798,890	6,109,511	2,967,776,246
1989 TAX LEVY (Payable in 1990)	5,984,314	9,399,215	1,974,798	823,600,976
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	6,415,867	10,643,387	1,992,720	951,172,466
SPECIAL ASSESSMENTS	....	131,724	502,878	13,484,888
LICENSES AND PERMITS	77,941	310,176	13,413	7,846,392
FINES AND FORFEITS	187,343	355,411	419	19,671,279
INTERGOVERNMENTAL REVENUES				
Federal Grants - Narcotics Control	....	....	....	657,436
- Highways	430,749	1,835	101,213	18,488,290
- Welfare	3,073,069	4,113,142	949,092	370,248,333
- All Other	249,850	35,375	10,722	24,036,175
State Grants - Local Government Aid	187,869	149,937	80,169	8,719,649
- Homestead Credit (HACA)	2,561,009	2,748,300	1,295,145	286,490,332
- Mobile Home Homestead Credit	....	56,863	2,640	1,173,651
- Attached Machinery Aid	....	....	....	2,381,787
- Taconite Homestead Credit	....	....	....	161,528
- Disparity Reduction Aid	98,931	8,859	62,655	14,544,069
- Highways	2,988,767	2,822,692	3,286,708	222,297,146
- Welfare	2,834,036	2,320,988	865,741	318,816,981
- Other	406,015	596,877	71,578	100,216,932
Local Units Grants	6,312	....	26,345	25,886,741
TOTAL INTERGOVERNMENTAL REVENUES	12,836,607	12,854,868	6,752,008	1,394,119,050
CHARGES FOR SERVICES	1,780,311	3,486,850	352,853	184,049,965
INTEREST EARNINGS	832,740	1,527,972	477,147	106,779,368
ALL OTHER REVENUES	346,628	1,850,315	194,995	119,623,956
TOTAL REVENUES	22,477,437	31,160,703	10,286,433	2,796,747,364
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	....	8,350,000	....	83,702,461
- OTHER LONG-TERM DEBT	....	....	1,379	28,488,783
OTHER SOURCES	....	....	....	237,038
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	67,142	162,509	60,313	50,317,762
- ENTERPRISE FUNDS	....	....	....	3,315,989
TOTAL REVENUES AND OTHER SOURCES	22,544,579	39,673,212	10,348,125	2,962,809,397

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1990

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	3,032,881	4,181,582	770,919	345,570,445
PUBLIC SAFETY - Sheriff	873,476	3,650,502	371,029	119,467,442
- Corrections	1,092,554	359,180	237,137	128,290,177
- Other	37,743	119,518	20,472	59,484,460
TOTAL PUBLIC SAFETY	2,003,773	4,129,200	628,638	307,242,079
HIGHWAYS				
Administration	253,992	185,130	110,866	28,652,900
Operation and Maintenance	1,844,113	2,495,066	1,138,420	174,598,006
TOTAL HIGHWAYS	2,098,105	2,680,196	1,249,286	203,250,906
SANITATION	....	326,306	89,186	28,417,760
HEALTH	1,328,922	892,051	43,884	92,797,932
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	358,841	470,438	106,198	48,600,642
General Assistance	438,685	377,988	146,678	83,279,884
Aid to Families with Dependent Children	2,065,776	3,530,702	637,743	365,895,801
Medical Assistance (County Share)	904,579	1,080,095	382,549	101,923,023
Social Services	4,591,740	5,838,526	1,523,458	387,844,861
Other Welfare Costs	637,975	1,208,434	188,028	291,192,868
TOTAL HUMAN SERVICES	8,997,596	12,506,183	2,984,654	1,278,737,079
LIBRARIES	111,998	558,186	....	38,669,585
RECREATION AND PARKS	68,379	583,165	36,825	23,236,688
CONSERVATION OF NATURAL RESOURCES	159,822	441,758	355,137	34,940,883
ECONOMIC DEVELOPMENT	141,299	....	....	23,287,786
MISCELLANEOUS EXPENDITURES	330,869	603,727	95,127	16,515,551
INTEREST AND FISCAL CHARGES	83,372	1,042,734	337,020	42,342,259
TOTAL CURRENT EXPENDITURES	18,357,016	27,945,088	6,590,676	2,435,008,953
CAPITAL OUTLAY				
GENERAL GOVERNMENT	649,833	7,350,839	....	65,415,822
PUBLIC SAFETY	4,871	....	....	12,768,826
HIGHWAYS	2,784,234	3,174,108	3,350,310	244,993,284
RECREATION AND PARKS	....	....	....	4,082,326
ALL OTHER CAPITAL OUTLAY	104,907	....	....	53,371,673
TOTAL CAPITAL OUTLAY	3,543,845	10,524,947	3,350,310	380,631,931
DEBT REDEMPTION - BONDS PAID	85,000	115,000	375,000	32,701,290
- OTHER LONG-TERM DEBT	....	....	29,865	11,218,971
TOTAL EXPENDITURES (Inc. Principal)	21,985,861	38,585,035	10,345,851	2,859,561,145
OTHER FINANCING USES				
OTHER USES	....	....	....	90,221
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	67,142	162,509	60,313	50,317,762
- ENTERPRISE FUNDS	....	....	....	3,190,237
TOTAL EXPENDITURES AND OTHER USES	22,053,003	38,747,544	10,406,164	2,913,159,365

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1990

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	1,300,000	....	....	....	....	....	1,300,000	....	289,318	996,768
ANOKA	243,641	46,618,344	....	395,000	2,460,000	....	....	49,473,344	3,655,000	4,154,000	10,920,096
BECKER	27,881	120,000	....	60,000	2,325,000	....	1,000,000	3,505,000	....	480,608	2,438,526
BELTRAMI	34,384	30,000	....	....	3,155,000	....	2,100,000	5,285,000	....	506,234	830,191
BENTON	30,185	....	....	....	....	....	....	....	....	468,917	168,995
BIG STONE	6,285	....	....	....	....	....	....	....	....	144,207	44,073
BLUE EARTH	54,044	440,000	170,000	1,270,000	....	....	....	1,880,000	495,000	500,319	1,354,537
BROWN	26,984	....	....	443,000	....	....	....	443,000	....	268,423	250,028
CARLTON	29,259	3,150,000	....	....	....	....	....	3,150,000	....	585,780	577,082
CARVER	47,915	2,155,000	....	235,000	....	....	190,000	2,580,000	....	960,214	623,164
CASS	21,791	....	....	....	415,000	....	....	415,000	....	949,049	2,599,355
CHIPPEWA	13,228	....	....	1,185,000	850,000	....	....	2,035,000	850,000	98,492	108,127
CHISAGO	30,521	....	....	6,545,000	6,250,000	....	....	12,795,000	545,000	583,205	174,799
CLAY	50,422	....	....	2,925,000	525,000	....	....	3,450,000	....	347,288	419,885
CLEARWATER	8,309	30,000	....	....	....	....	....	30,000	....	269,722	466,926
COOK	3,868	450,000	2,115,000	65,000	....	....	....	2,630,000	....	113,992	185,358
COTTONWOOD	12,694	....	....	1,825,000	....	....	....	1,825,000	1,675,000	199,890	596,000
CROW WING	44,249	2,255,000	....	....	5,000,000	....	1,180,000	8,435,000	....	637,000	450,905
DAKOTA	275,227	39,700,000	....	....	....	....	....	39,700,000	....	3,974,961	19,193,070
DODGE	15,731	....	....	....	405,000	....	285,000	690,000	285,000	119,041	2,844,164
DOUGLAS	28,674	....	....	....	10,775,000	1,470,000	970,000	13,215,000	4,990,000	390,931	2,500,395
FARIBAUT	16,937	835,000	....	1,025,000	1,645,000	....	940,000	4,445,000	....	182,031	118,621
FILLMORE	20,777	....	....	....	215,000	....	....	215,000	....	368,409	204,313
FREEBORN	33,060	1,000,000	....	1,770,000	....	....	....	2,770,000	....	406,837	302,728
GOODHUE	40,690	625,000	....	153,000	....	....	....	778,000	....	1,034,418	2,436,397
GRANT	6,246	....	....	190,000	5,000	....	....	195,000	....	94,976	147,058
HENNEPIN	1,032,431	76,705,000	....	....	27,400,000	....	....	104,105,000	12,350,000	48,543,637	27,569,090
HOUSTON	18,497	....	....	....	....	....	....	....	....	263,418	182,564
HUBBARD	14,939	....	....	....	....	....	....	....	....	388,588	917,750
ISANTI	25,921	3,370,000	....	5,000	2,900,000	....	....	6,275,000	4,405,000	340,485	261,724
ITASCA	40,863	5,850,000	....	....	....	....	....	5,850,000	....	5,427,013	788,937
JACKSON	11,677	....	....	70,000	....	....	....	70,000	....	308,936	86,874
KANABEC	12,802	250,000	....	265,000	85,000	....	....	600,000	....	182,429	212,666
KANDIYOHI	38,761	4,230,000	....	2,963,900	....	....	1,810,000	9,003,900	....	496,646	2,177,316
KITSON	5,767	....	....	....	2,445,463	....	2,085,000	4,530,463	1,610,463	86,236	231,902
KOOCHICHING	16,299	975,000	....	51,942	500,000	....	3,500,000	5,026,942	....	122,455	258,180
LAC QUI PARLE	8,924	....	....	280,000	....	....	....	280,000	....	152,275	97,558
LAKE	10,415	975,000	960,000	....	2,425,000	545,000	....	4,905,000	....	254,296	1,165,534
LAKE OF THE WOODS	4,076	....	....	95,000	90,000	....	200,000	385,000	....	93,634	788,559
LE SUEUR	23,239	550,000	....	40,000	....	....	....	590,000	....	100,811	....
LINCOLN	6,890	465,000	....	2,850,000	....	....	....	3,315,000	2,205,000	51,818	56,400
LYON	24,789	....	....	425,000	....	....	....	425,000	....	142,499	208,113
MCLEOD	32,030	3,430,000	....	275,000	....	....	....	3,705,000	1,880,000	461,261	125,674
MAHONOMEN	5,044	70,000	....	185,000	....	....	....	255,000	70,000	92,107	....
MARSHALL	10,993	....	....	920,000	....	....	1,325,000	2,245,000	1,325,000	167,472	172,487
MARTIN	22,914	....	....	2,430,000	....	....	....	2,430,000	....	136,619	99,127
MEEKER	20,846	....	....	413,000	....	....	....	413,000	....	390,956	144,916
MILLE LACS	18,670	....	....	....	....	....	....	....	....	260,870	156,265
MORRISON	29,604	3,105,000	....	....	5,185,000	....	....	8,290,000	....	241,623	115,000

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1990

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	....	....	140,000	....	....	140,000	....	256,681	286,583
MURRAY	9,660	70,000	....	760,000	....	....	830,000	....	204,434	157,450
NICOLLET	28,076	3,255,000	....	540,000	....	....	3,795,000	....	810,382	136,823
NOBLES	20,098	....	....	....	....	....	....	....	222,699	110,084
NORMAN	7,975	....	....	3,325,000	....	....	3,325,000	595,000	20,609	67,870
OLMSTED	106,470	....	....	180,000	87,860,000	20,000,000	108,040,000	19,410,000	1,608,716	2,998,841
OTTER TAIL	50,714	70,000	....	50,000	3,825,000	....	9,520,000	3,825,000	1,548,417	235,417
PENNINGTON	13,306	220,000	....	....	780,000	....	1,075,000	600,000	62,305	402,402
PINE	21,264	520,000	....	....	....	....	520,000	520,000	178,462	196,478
PIPESTONE	10,491	1,590,000	....	....	....	....	1,590,000	1,590,000	104,267	293,504
POLK	32,498	....	....	2,162,000	4,280,000	....	7,117,000	....	155,806	250,711
POPE	10,745	860,000	....	....	....	....	860,000	....	124,594	80,037
RAMSEY	485,765	106,453,724	....	....	....	....	106,453,724	....	13,645,236	4,344,006
RED LAKE	4,525	....	....	330,000	....	2,350,000	2,680,000	180,000	48,376	259,719
REDWOOD	17,254	....	....	470,000	....	....	470,000	....	168,310	158,062
RENVILLE	17,673	....	....	....	....	....	....	....	110,206	107,733
RICE	49,183	30,000	....	....	....	....	30,000	....	555,226	1,013,386
ROCK	9,806	....	....	1,492,224	....	....	1,492,224	....	210,886	57,430
ROSEAU	15,026	....	....	....	....	....	....	....	289,148	212,800
ST. LOUIS	198,213	4,620,000	....	....	4,870,000	....	9,490,000	3,660,000	5,436,614	13,874,619
SCOTT	57,846	8,045,000	....	510,000	....	....	8,555,000	140,000	1,449,697	900,325
SHERBURNE	41,945	545,000	....	....	835,000	....	1,380,000	....	394,297	....
SIBLEY	14,366	....	....	950,000	....	....	950,000	670,000	258,133	811,969
STEARNS	118,791	18,355,000	....	1,330,000	15,440,000	....	35,125,000	15,440,000	1,828,271	4,386,856
STEELE	30,729	....	....	305,000	495,000	120,000	920,000	....	145,982	311,443
STEVENS	10,634	....	....	....	220,000	....	220,000	....	213,373	344,956
SWIFT	10,724	....	....	2,515,000	991,350	230,000	3,736,350	550,000	233,821	168,357
TODD	23,363	2,040,000	....	....	375,000	....	2,415,000	1,285,000	448,971	208,071
TRAVERSE	4,463	....	....	....	....	....	....	....	135,439	163,067
WABASHA	19,744	....	....	....	....	....	....	....	337,214	149,695
WADENA	13,154	680,000	....	....	375,000	....	1,255,000	375,000	219,814	80,211
WASECA	18,079	....	....	50,000	....	....	50,000	....	539,518	308,361
WASHINGTON	145,896	34,460,000	1,250,000	4,855,000	....	....	40,565,000	1,250,000	1,770,323	1,201,286
WATONWAN	11,682	....	....	15,000	....	....	15,000	....	195,565	104,931
WILKIN	7,516	425,000	....	630,000	....	....	1,055,000	....	112,899	197,553
WINONA	47,828	2,005,000	....	....	2,710,000	....	4,715,000	....	261,371	178,329
WRIGHT	68,710	17,095,000	....	120,000	13,850,000	....	31,065,000	....	669,658	334,050
YELLOW MEDICINE	11,684	....	....	1,636,300	....	....	4,191,300	105,000	158,486	116,391
TOTAL	4,375,099	400,022,068	4,495,000	51,720,366	211,961,813	22,365,000	27,015,000	717,579,247	86,535,463	111,968,552	121,978,003

[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 - 1990

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	3,698,573	3,156,169	542,404	341,600	....	884,004	....	....	....	158,023	....	57,213	115,000
CLEARWATER		8,309	2,394,292	2,377,837	16,455	61,057	688	76,824	....	....	....	71,861	....	35,034	95,352
COOK	[2]	3,868	2,653,281	2,648,242	5,039	456,979	....	462,018	294,000	....	125,000	122,008	....	....	....
DOUGLAS		28,674	20,972,175	20,080,481	891,694	377,618	....	1,269,312	....	....	....	812,438	....	469,064	492,193
GRANT		6,246	1,622,777	1,648,832	-26,055	17,030	....	-9,025	....	....	....	47,113	....	....	....
HENNEPIN		1,032,431	159,432,897	181,999,764	-22,566,867	20,743,758	2,854,800	-4,677,909	12,220,753	....	5,336,334	8,102,296	....	962,246	1,134,227
ITASCA		40,863	15,881,187	15,271,801	609,386	71,378	....	680,764	....	....	....	540,799	....	50,164	220,625
KANABEC		12,802	4,925,512	4,649,306	276,206	254,594	....	530,800	....	....	40,000	218,374	....	11,304	131,935
MAHNOMEN	[1]	5,044	868,326	958,579	-90,253	3,205	....	-87,048	....	....	....	24,186	....	5,738	31,036
MEEKER		20,846	4,877,264	4,651,729	225,535	181,353	....	406,888	....	....	....	292,681	....	....	....
MURRAY		9,660	1,812,674	2,093,530	-280,856	81,952	....	-198,904	....	....	....	116,142	....	....	....
OLMSTED		106,470	10,632,367	10,322,109	310,258	735,008	907,673	137,593	....	....	....	684,852	....	907,673	538,256
PIPESTONE	[2]	10,491	4,593,481	4,846,212	-252,731	177,905	....	-74,826	....	....	....	157,049	....	132,005	105,207
RENVILLE		17,673	2,287,186	2,250,877	36,309	78,777	....	115,086	....	....	....	116,426	....	....	....
SWIFT	[1]	10,724	2,535,310	2,589,902	-54,592	84,599	....	30,007	....	....	....	45,057	....	23,956	55,674
TOTAL		1,327,329	239,187,302	259,545,370	-20,358,068	23,666,813	3,763,161	-454,416	12,514,753	0	5,461,334	40,000	11,509,305	0	2,919,505	

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 - 1990

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	1,232,253	1,256,300	-24,047	7,765	16,244	-32,526	....	....	....	....	17,323	....	16,244	25,000
BELTRAMI		34,384	3,313,012	3,129,395	183,617	3,341	18,793	168,165	9	....	....	....	107,518	....	18,793	33,228
COOK	[2]	3,868	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,731	1,921,099	1,945,526	-24,427	8,939	27,861	-43,349	....	....	....	-19,803	77,443	....	27,175	55,000
HUBBARD		14,939	3,041,124	2,929,847	111,277	9,737	1,089	119,925	....	....	....	146,142	437,572	....	1,089	....
ITASCA		40,863	2,322,597	2,435,611	-113,014	212,768	....	99,754	168,755	669	36,072	-37,490	31,725	....	....	....
LAKE	[1]	10,415	1,595,539	1,476,710	118,829	67,330	84,559	101,600	....	....	....	-73,584	9,835	....	80,718	80,000
LAKE OF THE WOODS	[4]	4,076	781,855	794,101	-12,246	7,553	205,706	-210,399	....	....	....	....	125,801	....	....	....
MAHNOMEN	[3]	5,044	1,051,049	1,029,295	21,754	....	....	21,754	....	....	....	....	....	....	11,691	....
PENNINGTON	[1]	13,306	1,582,355	1,626,098	-43,743	85,861	21,670	20,448	72,614	....	....	....	22,094	....	21,576	75,000
PIPESTONE	[2]	10,491	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		485,765	5,597,942	6,152,427	-554,485	....	55,550	-610,035	....	....	....	-555,751	27,741	....	55,550	....
ST. LOUIS		198,213	14,972,510	16,869,425	-1,896,915	2,132,513	305,871	-70,273	2,086,374	....	....	....	539,645	....	272,142	420,000
STEELE		30,729	2,488,349	2,422,379	65,970	56,507	43,228	79,249	....	....	....	....	25,662	....	43,228	75,000
TODD-WADENA		13,154	2,305,548	2,333,328	-27,780	45,974	25,964	-7,770	....	....	....	....	8,790	....	25,964	50,000
TRAVERSE		4,463	1,333,498	1,332,943	555	3,717	....	4,272	....	....	....	....	66,276	....	....	....
TOTAL		913,322	43,538,730	45,733,385	-2,194,655	2,642,005	806,535	-359,185	2,327,752	669	36,072	-540,486	1,497,425	0	574,170	813,228

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 IN 1990.

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1990

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		12,425														
CONSERVATION CENTER			381,546	412,354	-30,808	36,357	....	5,549	....	....	....	12,348	....	....	....	9,400
ANOKA		243,641														
GOLF COURSE			501,647	357,838	143,809	....	5,045	138,764	....	....	....	101,585	....	....	....	....
WAVE POOL			362,636	374,017	-11,381	....	2,908	-14,289	....	....	59,623	117,173	....	....	....	....
BELTRAMI		34,384														
NURSING SERVICE			617,322	769,938	-152,616	182,655	....	30,039	....	108,978	61,639	1,576	....	....	....	....
CLAY		50,422														
NURSING SERVICE			642,795	1,453,049	-810,254	435,933	149	-374,470	....	189,805	246,128	-401,282	23,226	....	....	....
SOLID WASTE			663,584	512,162	151,422	907,573	....	1,058,995	658,668	....	149,818	....	195,706	....	....	....
CLEARWATER		8,309														
NURSING SERVICE			808,248	853,311	-45,063	66,978	....	21,915	....	12,250	51,467	....	65,256	....	....	....
CROW WING		44,249														
SOLID WASTE			923,171	1,044,710	-121,539	161,386	37,520	2,327	110,735	....	31,525	....	703,493	5,000,000	37,192	....
DAKOTA		275,227														
SOLID WASTE			6,079,190	4,517,030	1,562,160	667,736	432,238	1,797,658	....	....	....	831,090	53,979	....	142,150	....
DODGE		15,731														
SOLID WASTE			896,651	549,038	347,613	43,994	2,475	389,132	....	....	....	....	4,150	....	....	....
DOUGLAS		28,674														
NURSING SERVICE			610,389	955,373	-344,984	401,244	365	55,895	196,754	102,519	101,971	....	1,814	....	....	....
PUBLIC TRANSIT			18,742	67,413	-48,671	56,212	....	7,541	....	....	56,212	....	33,168	....	....	....
SOLID WASTE			1,060,942	1,656,730	-595,788	1,075,269	....	479,481	781,614	....	113,472	-442,025	114,033	....	338,812	220,728
FILLMORE		20,777														
SANITATION FUND			211,248	395,681	-184,433	60,554	20,727	-144,606	29,735	....	30,765	-157,826	21,784	....	20,727	33,657
GRANT		6,246														
NURSING SERVICE			101,666	267,151	-165,485	104,411	....	-61,074	37,600	26,038	39,779	-10,000	....	....	....	....
HENNEPIN		1,032,431														
METRO HEALTH PLAN			18,014,925	18,000,792	14,133	....	....	14,133	....	....	....	50,651	....	....	....	....
SOLID WASTE			60,263,347	45,286,648	14,976,699	2,573,691	....	17,550,390	....	52,798	2,329,224	2,404,667	8,787,174	....	....	31,137
HUBBARD		14,939														
SOLID WASTE			21,113	855,652	-834,539	819,309	....	-15,230	....	....	73,162	-70,770	2,250	....	....	....
JACKSON		11,677														
NURSING SERVICE			338,349	577,367	-239,018	276,882	....	37,864	....	61,079	88,783	....	8,804	....	....	....
KITTSO		5,767														
NURSING SERVICE			197,509	234,843	-37,334	46,249	....	8,915	....	3,573	21,455	....	412	....	....	....
RURAL WATER DISTRICT			158,974	242,167	-83,193	192,209	126,373	-17,357	....	1,555,000	....	....	2,410,701	835,000	126,373	65,807
LAKE		10,415														
SANITARY DISTRICT			46,149	150,335	-104,186	21,086	4,326	-87,426	14,635	....	2,853	....	354,534	....	3,955	15,000

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1990

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
LAKE		10,415													
SOLID WASTE			59,616	578,186	-518,570	168,082	....	-350,488	....	....	55,000	-149,865	91,918	....	....
LAKE OF THE WOODS		4,076													
AMBULANCE			31,446	40,532	-9,086	34,550	10,000	15,464	304	....	22,614	....	13,380	....	....
MEDICAL CLINIC			28,805	22,480	6,325	21,598	6,331	21,592	762	....	....	....	....	....	6,331 25,000
MAHNOMEN		5,044													
CLINIC			18,602	101,562	-82,960	....	....	-82,960	....	....	....	....	....	....	....
MEDICAL CENTER			15,858	6,113	9,745	....	....	9,745	....	....	....	....	....	....	....
MARSHALL		10,993													
M-K RECOVERY CENTER			48,558	29,940	18,618	....	31,182	-12,564	....	....	....	....	....	....	....
OLMSTED		106,470													
CAMPUS			1,030,908	964,796	66,112	702,657	879,248	-110,479	....	....	....	-23,354	97,254	....	879,248 633,859
WASTE MANAGEMENT			8,101,115	8,537,991	-436,876	2,548,210	4,014,051	-1,902,717	101,150	....	413,710	....	2,177,786	14,925,000	4,013,763 7,674,244
OTTER TAIL		50,714													
WASTE MANAGEMENT			3,322,832	2,935,072	387,760	96,176	4,681	479,255	....	....	93,362	28,399	166,197	....	....
POLK		32,498													
INCINERATOR			1,787,288	1,224,547	562,741	478,729	313,941	727,529	....	....	440,869	....	72,981	....	313,941 225,000
NURSING SERVICE			528,716	804,914	-276,198	334,914	....	58,716	65,758	136,092	120,358	-33,254	2,290	....	....
RURAL WATER SYSTEM			393,637	472,284	-78,647	36,806	3,341	-45,182	....	....	....	....	50,112	....	.... 92,000
SOLID WASTE			751,513	618,391	133,122	35,939	....	169,061	....	....	31,998	24,000	71,002	....	....
TRI-COUNTY CORRECTIONS			232,625	1,589,516	-1,356,891	1,407,228	561	49,776	....	46,180	561,300	....	17,704	....	....
RAMSEY		485,765													
LAKE OWASSO RESIDENCE			3,010,247	3,313,074	-302,827	3,369	....	-299,458	....	....	....	-230,990	11,108	....	....
REDWOOD		17,254													
NURSING SERVICE			237,576	543,841	-306,265	372,084	....	65,819	164,272	45,671	161,889	....	3,484	....	....
RICE		49,183													
WASTE MANAGEMENT			1,639,358	1,060,449	578,909	815,372	....	1,394,281	....	....	642,138	271,292	1,600,076	....	....
ROCK		9,806													
RURAL WATER DISTRICT			200,108	272,737	-72,629	148,682	71,211	4,842	....	....	....	....	12,675	....	71,211 52,000
ST. LOUIS		198,213													
RESIDENTIAL TREAT. CENTER			27,345	-27,345	....	45,739	-73,084	....	....	....	....	....	....	....
STEELE		30,729													
CIVIC CENTER			132,237	122,884	9,353	1,634	....	10,987	....	....	....	....	....	....	....
STEVENS		10,634													
AMBULANCE			160,166	199,983	-39,817	13,492	215	-26,540	....	....	11,391	-41,319	72,587	....	....
DATA PROCESSING			321,866	307,762	14,104	3,182	1,277	16,009	....	....	12,983	....	89,811	....	1,277 2,751
MEDICAL CENTER [1]			19,250	15,559	3,691	....	382	3,309	....	....	....	....	....	....	4,589 134,768
NURSING SERVICE			499,251	887,592	-388,341	266,176	2,717	-124,882	81,449	49,599	-74,387	12,473
TODD		23,363													

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TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1990

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	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
TODD SOLID WASTE		23,363	271,979	389,201	-117,222	335,969	....	218,747	....	....	76,102	....	160,369	....	....	....
WASECA SOLID WASTE		18,079	441,662	252,460	189,202	119,639	....	308,841	....	....	56,576	....	199,250	....	....	....
WILKIN NURSING SERVICE		7,516	133,261	315,417	-182,156	181,662	....	-494	58,593	55,471	64,193	....	....	....	....	....
WINONA SOLID WASTE		47,828	1,811,424	947,779	863,645	451,295	185,467	1,129,473	1,230	....	139,978	....	1,215,040	....	174,487	....
WRIGHT SOLID WASTE		68,710	....	....	....	....	....	....	....	....	2,000,000	....	3,617,482	13,658,120	16,733	....
TOTAL		2,992,189	118,150,047	106,116,006	12,034,041	16,707,173	6,202,470	22,538,744	2,221,810	2,476,903	8,352,313	1,983,999	22,818,796	34,418,120	6,150,789	9,215,351

FOOTNOTE: [1] DISCONTINUED OPERATIONS DURING THE CURRENT YEAR.

HJ 11 .M627 1990
Report of the State Auditor of Minnesota
on the revenues, expenditures, and debt
of the counties in Minnesota for the

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of the counties in Minnesota for the

DATE	ISSUED TO
OCT 27 '96	[REDACTED]
MAR 2 '94	[REDACTED]
OCT 12 '94	[REDACTED]

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