

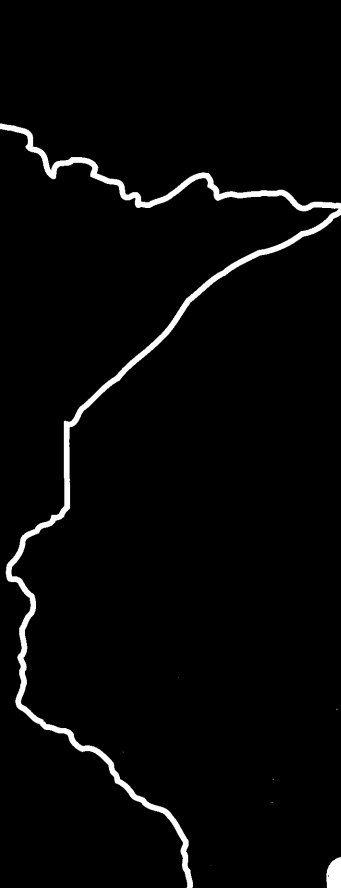
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MINNESOTA OFFICE OF THE STATE AUDITOR

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

DECEMBER 31, 1991



**MARK B. DAYTON
STATE AUDITOR**

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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:

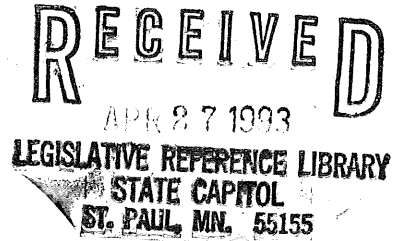
- 1803 townships
- 855 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

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.



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, 1991. Populations were taken from "Minnesota Population, 1991" from the Office of the State Demographer. This information has been collected and is published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

The Office of the State Auditor has generated this report using dBASE IV and IBM compatible personal computers. Anyone wishing to analyze the data further should contact Mr. Arthur Hellmann at this office by calling (612) 296-5982. Diskettes are available.

The Office of the State Auditor wants to express its appreciation to all whose cooperation contributed to the preparation of this report.

April 6, 1993

EXECUTIVE SUMMARY

1991 FINANCES FOR MINNESOTA COUNTIES

OVERVIEW

Minnesota counties spent less in 1991 than in 1990 and collected smaller increases in revenues in 1991 than in the recent past.

Reversing the trend of at least the past decade, Minnesota counties spent *fewer* current expenditures on county services during 1991 than the previous year. Current expenditures (excluding capital outlays) declined 1.5 percent in 1991 compared to 1990.

Although county revenues increased in 1991, the size of the increase was relatively modest -- one percent more than in 1990. The increase was due largely to counties collecting more property taxes as well as relying more heavily on service charges and special assessments. Revenues from the state and federal governments, on the other hand, declined nearly six percent from 1990 to 1991.

COUNTY EXPENDITURES

Minnesota's 87 counties provide a variety of services but their expenditures are primarily for human services, public safety, roads and general government services such as elections and property assessment. To provide their services in 1991, counties spent \$2.4 billion in current expenditures, \$334 million for capital projects and \$50.7 million for principal payments on debt. **Counties spent less in 1991 than 1990 for both current expenditures and capital projects.**

Current Expenditures

Counties decreased current expenditures in two of their largest spending areas -- human services (-6.1 percent) and streets and highways (-5.1 percent). Miscellaneous expenditures also declined. Even though counties increased current expenditures on all other services, the increases were cumulatively smaller than the decreased spending on human services and roads.

Part of the explanation for lower spending on human services lies in a policy change that took effect January 1991: The state of Minnesota began assuming financial responsibility for the county share of many human service programs such as Medical Assistance and Aid to Families with Dependent Children. Counties remain responsible for a share of these programs' administrative costs.

Major Capital Investments

Expenditures for capital outlay decreased 12.3 percent between 1990 and 1991.¹ In 1991 counties spent two-thirds of their capital budgets on streets and highways, however these capital expenditures were 10 percent less than 1990. Counties' expenditures on capital outlay decreased for all services except: general government services, public safety, human services and economic development.

Bonded Debt

Besides current expenditures and capital outlay, counties spent \$50.7 million in principal payments to reduce existing debt. This amount excludes interest expenses of \$44.6 million reported as part of the counties' current expenditures.

COUNTY REVENUES

Counties relied more heavily in 1991 than previously on property taxes and service charges, in part to offset reduced revenues coming from the state and federal governments. Revenues from property taxes, counties' largest single source of income, increased \$75 million, or 7.9 percent, and revenues from service charges increased \$20.2 million, or 11 percent. Counties also increased their revenues from special assessments in 1991, amounting to an \$822 thousand or 6.1 percent increase, and from licenses and permits, totaling a \$1.3 million increase or 17 percent more than 1990.

At the same time, state grants, which make up the second largest revenue source for counties, decreased \$40.7 million, or 4.3 percent, in 1991. This decrease followed a five-year period in which state grants to counties had increased fairly steadily.

Federal grants, counties' third largest source of revenue, declined \$41.4 million, or 10 percent, between 1990 and 1991. This decline continues a marked trend since the mid-1980s in which federal grants have made up ever smaller shares of total county revenues each year.

County revenues from fines and forfeits also declined (\$1.8 million less than 1990 or -9.2 percent), as did interest earnings (\$1.3 million less or -1.2 percent) and grants from other local units of government (\$230 thousand less or -0.9 percent).

Revenues from Borrowing (Bonds and Other Long-Term Debt)

The amount of county borrowing also declined from 1990 to 1991. In 1991 counties borrowed \$98.2 million, 12.5 percent less than the previous year.

¹ Spending on capital projects is cyclical; year to year fluctuations are to be expected.

COUNTY ENTERPRISES

In addition to the services mentioned above, counties provided a number of services as enterprise operations. Enterprise funds are used for specific services that are intended to be self-sustaining through fees and user charges. Counties commonly operate hospitals, nursing homes and solid-waste management facilities as enterprises.

In 1991, counties spent \$515.9 million on enterprise operations. Counties took in revenues from public service enterprises amounting to \$491.4 million that year, resulting in an overall operating loss of \$24.5 million.

STATEWIDE DATA MASK LOCAL TRENDS

Statewide data obscure the differing fiscal conditions around the state. For instance, even though statewide data show county revenues rising one percent in 1991, the nonmetropolitan counties actually saw their revenues *decrease* by -0.7 percent. On the other hand, metropolitan counties increased revenues 2.6 percent from 1990 to 1991.

Across the state, counties decreased current expenditures 1.5 percent between 1990 and 1991. But while counties' current expenditures decreased both inside and outside the metropolitan area, the amount of the decrease varied. Within the seven-county metro area, current expenditures declined less than one percent (\$12.6 million) while the other 80 counties decreased their expenditures a cumulative two percent (\$23.2 million). County by county variations were even greater.

SUMMARY

Minnesota counties face ongoing demands for their services at a time when federal and state grants are diminishing. Although counties have turned increasingly to property taxes to offset the losses in intergovernmental aid, there is a limit to how much taxpayers may be willing to support. The other demands on taxpayers' personal income are great, particularly at a time when overall personal income is not increasing as it has in the past.

Counties will have to rely more on increasing the effectiveness and efficiency of their services or confront the untenable proposition of major, ongoing property tax increases.

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STATISTICAL SUMMARY

SCOPE

This report presents financial data on the 87 counties in Minnesota for the fiscal year ended December 31, 1991. 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 1987 through 1991 is presented in Table 1. Governmental revenues and expenditures reported in Tables 2 and 3 include the general fund and all other governmental funds. County hospitals and nursing homes are considered public service enterprises and their financial operations are presented in separate tables. Population figures are based on the 1991 population estimates from the office of the State Demographer.

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

REVENUES

Revenues of county governmental funds totaled \$2.82 billion in 1991, which is \$27.4 million or 1.0% higher than in 1990. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 82.8% of total revenues in 1991. (See Figure 1.)

Over the past five years, the percentage of revenues from taxes has increased from 35.7% in 1987 to 36.3% in 1991. Intergovernmental revenues have decreased from 48.7% in 1987 to 46.5% in 1991. During this five year-period, the amount of taxes collected increased from \$767.7 million to \$1.03 billion, and intergovernmental revenues increased from \$1.05 billion to \$1.31 billion.

EXPENDITURES

Expenditures (excluding principal payment on debt) by counties for governmental functions in 1991 totaled \$2.73 billion, which is a decrease of \$82.5 million, or 2.9% under 1990.

The increase over the five years from 1987 to 1991 is \$586.5 million, or 27.3%. Most of the increase was for human services, which rose \$217.6 million. Public safety expenditures rose \$91.9 million, highway expenditures increased \$31.8 million, and general government expenditures rose \$141.6 million during the last five years.

For 1991, human services was the largest county function, accounting for 50.0% of the total current expenditures in 1991. (See Figure 2.)

<u>HUMAN SERVICES EXPENDITURES</u>	<u>1990 Amount</u>	<u>1991 Amount</u>
Minnesota Supplemental Assistance	48,600,642	40,448,502
General Assistance	83,279,884	60,190,223
Aid to Families with Dependent Children	365,895,801	236,430,030
Medical Assistance (county share)	101,923,023	113,431,315
Social Services	387,844,861	436,124,068
Other Welfare Costs	<u>291,192,868</u>	<u>314,136,720</u>
Total	<u>1,278,737,079</u>	<u>1,200,760,858</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 \$290.9 million and operating expenses of \$314.2 million, resulting in an operating loss of \$23.3 million. The non-operating revenues, totaling \$20.8 million (primarily Hennepin County's \$16.7 million in taxes and grants), still resulted in a net loss of \$5.9 million for all hospitals.

Counties operated 15 nursing homes during 1991. The results of operation for 13 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 \$47.0 million and operating expenses of \$47.2 million. Net operating loss was \$143 thousand. However, non-operating revenues totaling \$2.7 million has resulted in a net income of nearly \$2.0 million. This compared to a net loss of \$359 thousand for the prior year.

Thirty-four counties operate 50 other county enterprise funds, which include nursing services and sanitation operations. In this category, operating revenues totaled \$153.4 million, and operating expenses totaled \$154.5 million, resulting in an operating loss of \$1.1 million. Non-operating revenues increased net income to a profitable \$15.1 million.

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

<u>PUBLIC SERVICE ENTERPRISE</u>	<u>1990 Amount</u>	<u>1991 Amount</u>
Hospitals - Table 5		
Operating Revenues	239,187,302	290,949,823
Operating Expenses	<u>259,545,370</u>	<u>314,243,155</u>
Operating Income (Loss)	<u><u>(20,358,068)</u></u>	<u><u>(23,293,332)</u></u>
Nursing Homes - Table 6		
Operating Revenues	43,538,730	47,038,363
Operating Expenses	<u>45,733,385</u>	<u>47,181,236</u>
Operating Income (Loss)	<u><u>(2,194,655)</u></u>	<u><u>(142,873)</u></u>
Other County Enterprises - Table 7		
Operating Revenues	118,150,047	153,420,503
Operating Expenses	<u>106,116,006</u>	<u>154,501,258</u>
Operating Income (Loss)	<u><u>12,034,041</u></u>	<u><u>(1,080,755)</u></u>

INDEBTEDNESS

Outstanding bonded debt of the counties, as shown in Table 4, was \$725.0 million at the end of 1991, an increase of \$7.4 million from 1990. Thirty-one counties issued bonds during 1991 totaling \$77.3 million as compared to 16 counties issuing \$120 million in 1990.

During 1991, the counties issued bonds totaling \$77.3 million and retired bonds totaling \$68.6 million, leaving \$725.0 million outstanding at December 31, 1991. In Table 4, the liabilities for compensated absences totaled \$121.9 million, and other long-term debt totaled \$269.9 million.

FIGURE 1

Governmental Revenues

\$2,824,195,878

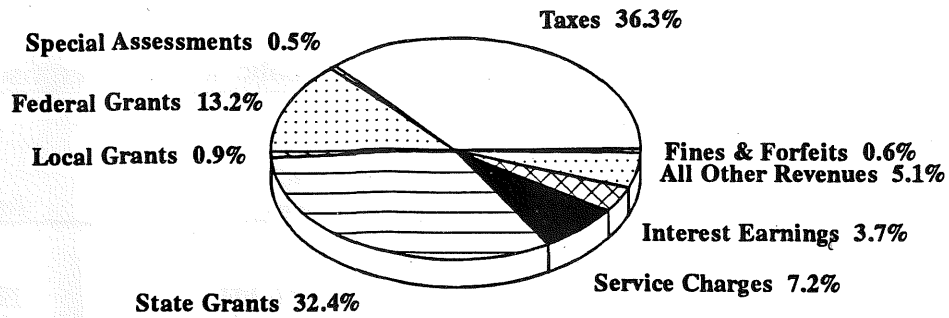


FIGURE 2

Governmental Current Expenditures

\$2,399,188,225

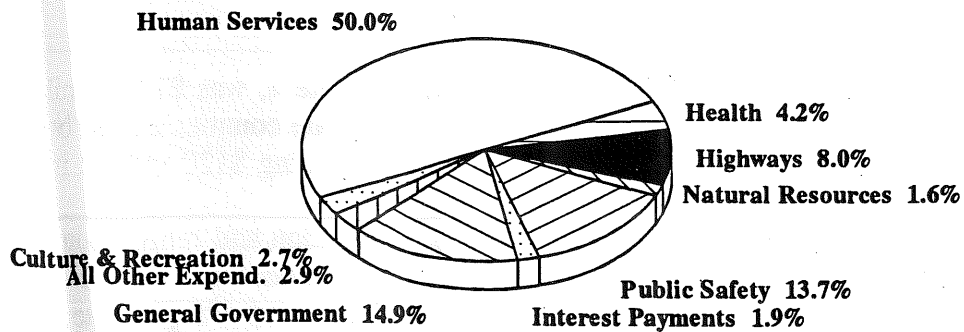
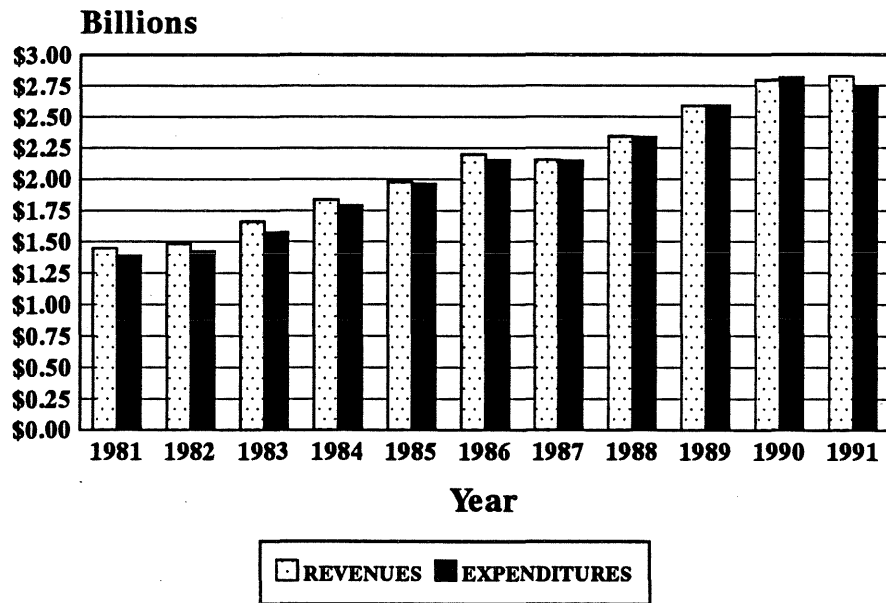


FIGURE 3

GOVERNMENTAL REVENUES & EXPENDITURES *



* Excludes Principal Payments

FIGURE 4

OUTSTANDING BONDED INDEBTEDNESS

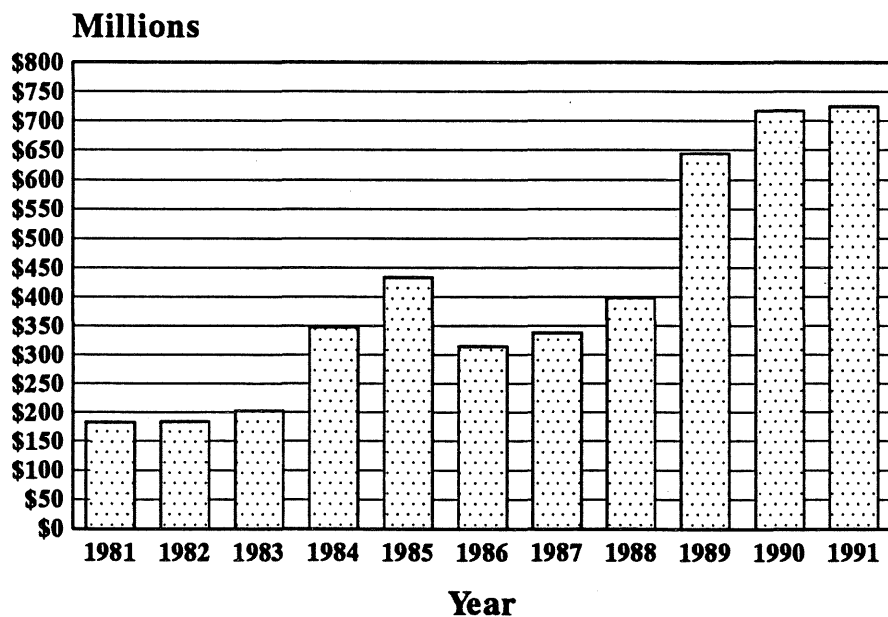


TABLE 1
REVENUES, EXPENDITURES, AND BONDED DEBT OF THE COUNTIES
FOR THE YEARS ENDED DECEMBER 31, 1987, 1988, 1989, 1990 AND 1991

GOVERNMENTAL FUNDS	1987		1988		1989		1990		1991		1990 - 1991 % Increase (Decrease)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
REVENUES											
TAXES	767,742,634	35.7%	843,596,931	36.0%	897,453,705	34.7%	951,172,466	34.0%	1,026,161,144	36.3%	7.9%
SPECIAL ASSESSMENTS	16,581,376	0.8%	15,559,113	0.7%	15,449,469	0.6%	13,484,888	0.5%	14,306,574	0.5%	6.1%
LICENSES AND PERMITS	6,272,884	0.3%	6,794,333	0.3%	7,646,576	0.3%	7,846,392	0.3%	9,177,639	0.3%	17.0%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	343,743,133	16.0%	356,796,759	15.2%	393,996,009	15.2%	413,430,234	14.8%	372,039,393	13.2%	-10.0%
STATE GRANTS	684,587,649	31.8%	738,909,289	31.6%	862,579,962	33.3%	954,802,075	34.1%	914,152,037	32.4%	-4.3%
LOCAL UNITS GRANTS	20,224,376	0.9%	22,769,333	1.0%	14,732,651	0.6%	25,886,741	0.9%	25,656,829	0.9%	-0.9%
TOTAL INTERGOVERNMENTAL REVENUES	1,048,554,958	48.7%	1,118,475,381	47.8%	1,271,308,622	49.1%	1,394,119,050	49.8%	1,311,848,259	46.5%	-5.9%
CHARGES FOR SERVICES	133,066,705	6.2%	154,422,848	6.6%	173,007,670	6.7%	184,049,965	6.6%	204,263,305	7.2%	11.0%
FINES AND FORFEITS	18,926,313	0.9%	19,049,240	0.8%	19,549,650	0.8%	19,671,279	0.7%	17,862,062	0.6%	-9.2%
MISCELLANEOUS REVENUES											
INTEREST EARNINGS	69,576,410	3.2%	75,964,120	3.2%	102,871,673	4.0%	106,779,368	3.8%	105,462,283	3.7%	-1.2%
ALL OTHER REVENUES	92,718,127	4.3%	106,844,639	4.6%	102,404,101	4.0%	119,623,956	4.3%	135,114,612	4.8%	12.9%
TOTAL REVENUES	2,153,439,407	100.0%	2,340,726,825	100.0%	2,589,690,866	100.0%	2,796,747,364	100.0%	2,824,195,878	100.0%	1.0%
OTHER SOURCES											
BORROWING	71,228,606		87,944,774		371,547,508		112,191,244		98,158,748		-12.5%
TOTAL REVENUES AND BORROWING	2,224,668,013		2,428,671,599		2,961,238,374		2,908,938,608		2,922,354,626		0.5%
EXPENDITURES											
CURRENT EXPENDITURES:											
GENERAL GOVERNMENT	270,867,819	14.4%	295,966,753	14.4%	322,812,804	14.3%	345,570,445	14.2%	356,358,400	14.9%	3.1%
PUBLIC SAFETY	231,437,300	12.3%	252,460,827	12.3%	281,764,320	12.5%	307,242,079	12.6%	328,637,603	13.7%	7.0%
STREETS AND HIGHWAYS	175,867,850	9.4%	204,748,330	10.0%	195,583,036	8.7%	203,250,906	8.3%	192,952,009	8.0%	-5.1%
SANITATION	10,332,256	0.6%	14,480,390	0.7%	19,565,093	0.9%	28,417,760	1.2%	31,755,125	1.3%	11.7%
HEALTH	65,693,490	3.5%	75,397,206	3.7%	83,957,592	3.7%	92,797,932	3.8%	100,534,648	4.2%	8.3%
HUMAN SERVICES	987,378,439	52.6%	1,079,961,416	52.5%	1,188,841,962	52.8%	1,278,737,079	52.5%	1,200,760,858	50.0%	-6.1%
LIBRARIES	32,185,382	1.7%	33,697,191	1.6%	36,453,407	1.6%	38,669,585	1.6%	42,337,026	1.8%	9.3%
PARKS AND RECREATION	17,263,344	0.9%	18,671,922	0.9%	21,353,187	0.9%	23,236,688	1.0%	23,639,280	1.0%	1.7%
CONSERVATION OF NATURAL RESOURCES	38,191,947	2.0%	32,502,971	1.6%	36,653,216	1.6%	34,940,883	1.4%	38,903,620	1.6%	11.3%
ECONOMIC DEVELOPMENT	11,563,177	0.6%	12,903,374	0.6%	20,094,572	0.9%	23,287,786	1.0%	23,856,723	1.0%	2.4%
MISCELLANEOUS EXPENDITURES	18,614,144	1.0%	15,296,444	0.7%	18,049,044	0.8%	16,515,551	0.7%	14,901,286	0.6%	-9.8%
INTEREST AND FISCAL CHARGES	17,078,752	0.9%	20,476,362	1.0%	27,731,347	1.2%	42,342,259	1.7%	44,551,647	1.9%	5.2%
TOTAL CURRENT EXPENDITURES	1,876,475,902	100.0%	2,056,563,386	100.0%	2,252,859,580	100.0%	2,435,008,953	100.0%	2,399,188,225	100.0%	-1.5%
PERCENT OF TOTAL EXPENDITURES		87.4%		88.0%		86.8%		86.5%		87.8%	
CAPITAL OUTLAY:											
GENERAL GOVERNMENT	12,808,873	4.7%	16,349,668	5.8%	38,574,130	17.2%	65,415,822	17.2%	66,914,064	20.6%	3.3%
PUBLIC SAFETY	24,779,281	9.2%	14,772,204	5.3%	11,996,045	3.5%	12,768,826	3.4%	19,437,234	5.8%	52.2%
STREETS AND HIGHWAYS	205,296,014	76.0%	196,127,843	69.8%	238,624,903	69.9%	244,993,284	64.4%	219,979,210	65.9%	-10.2%
SANITATION	5,409,971	2.0%	9,539,961	3.4%	3,499,868	1.0%	21,430,860	5.6%	3,467,556	1.0%	-83.8%
HEALTH	2,482,031	0.9%	23,984,916	8.5%	2,957,203	0.9%	2,336,274	0.6%	1,545,708	0.5%	-34.4%
HUMAN SERVICES	973,106	0.4%	2,066,340	0.7%	2,643,293	0.8%	2,417,943	0.6%	5,226,064	1.6%	116.1%
LIBRARIES	5,894,129	2.2%	3,817,577	1.4%	4,606,753	1.3%	8,690,484	2.3%	5,571,915	1.7%	-35.9%
PARKS AND RECREATION	4,231,811	1.6%	7,313,208	2.6%	4,505,378	1.3%	4,082,326	1.1%	3,907,802	1.2%	-4.3%
CONSERVATION OF NATURAL RESOURCES	4,557,938	1.7%	2,510,141	0.9%	7,443,043	2.2%	604,714	0.2%	89,086	0.0%	-85.3%
ECONOMIC DEVELOPMENT	1,854,326	0.6%	1,496,500	0.5%	3,532,939	1.0%	1,534,208	0.4%	4,383,287	1.3%	185.7%
MISCELLANEOUS EXPENDITURES	2,041,769	0.8%	2,952,257	1.1%	3,099,894	0.9%	16,337,190	4.3%	1,433,058	0.4%	-91.2%
TOTAL CAPITAL OUTLAY	270,131,269	100.0%	280,934,815	100.0%	341,483,449	100.0%	380,631,931	100.0%	333,954,984	100.0%	-12.3%
PERCENT OF TOTAL EXPENDITURES		12.6%		12.0%		13.2%		13.5%		12.2%	
TOTAL EXPENDITURES	2,146,607,171		2,337,498,201		2,594,343,029		2,815,640,884		2,733,143,209		-2.9%
OTHER USES											
DEBT REDEMPTION - PRINCIPAL	33,428,693		27,332,241		117,264,466		43,920,261		50,687,043		15.4%
TOTAL EXPENDITURES & DEBT REDEMPTION	2,180,035,864		2,364,830,442		2,711,607,495		2,859,561,145		2,783,830,252		-2.6%
SUMMARY OF BONDED DEBT TRANSACTIONS											
OUTSTANDING JANUARY 1[*]	316,698,363		340,763,554		398,451,791		642,468,837		716,284,669		
ISSUED:	64,906,000		87,158,719		373,983,000		120,070,000		77,315,528		
PAID	43,489,809		29,470,482		127,855,954		44,959,590		68,607,945		
OUTSTANDING DECEMBER 31	338,114,554		398,451,791		644,578,837		717,579,247		724,992,252		

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

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

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1991 Estimate)	12,405	248,677	27,920	34,703	31,071	6,226
NET TAXABLE TAX CAPACITY	9,141,292	152,515,209	13,324,564	11,747,119	13,647,169	2,655,901
1990 TAX LEVY (Payable in 1991)	4,146,175	35,381,210	6,767,788	6,164,376	4,679,948	1,358,538
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,331,623	46,808,629	7,067,415	6,446,118	4,846,594	1,408,396
SPECIAL ASSESSMENTS	51	....	521,858	186,704	21,632	85,194
LICENSES AND PERMITS	99,492	589,908	75,432	81,108	45,153	8,358
FINES AND FORFEITS	84,693	1,049,268	153,167	322,088	88,336	701
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	101,771	....	127,450	....	....
- Highways	72,813	39,867	....	75,747	....	....
- Welfare	1,365,368	11,782,908	3,379,464	4,397,469	1,832,250	440,048
- All Other	384,899	2,271,133	258,403	338,906	68,890	166,478
State Grants - Local Government Aid	....	....	....	33,730	....	....
- Homestead Credit (HACA)	542,858	9,788,069	379,288	23,765	897,218	513,044
- Mobile Home Homestead Credit	902	230,697	14,932	33,051	26,807	1,601
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	17,113	182	6,386	5,292	8,592	125,169
- Highways	1,822,659	3,861,901	2,712,192	3,483,844	1,279,382	1,092,265
- Welfare	1,760,134	13,693,129	4,059,325	7,095,402	2,311,687	716,215
- Other	403,676	3,470,058	273,141	626,541	280,519	104,588
Local Units Grants	....	2,275,545	12,067	997,440	25,089	5,000
TOTAL INTERGOVERNMENTAL REVENUES	6,370,422	47,605,359	11,095,198	17,238,637	6,730,434	3,164,408
CHARGES FOR SERVICES	607,201	10,971,986	1,288,765	2,326,754	678,269	185,589
INTEREST EARNINGS	509,115	5,952,983	478,462	791,106	394,795	179,932
ALL OTHER REVENUES	431,508	5,189,554	916,296	2,288,927	700,926	258,675
TOTAL REVENUES	12,434,105	118,167,687	21,596,593	29,681,442	13,506,139	5,291,253
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	910,000	....	....	....	....	....
- OTHER LONG-TERM DEBT	200,148	415,892	79,533	2,722	500,000	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	38,215	799,821	67,462	118,673	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	13,582,468	119,383,400	21,743,588	29,802,837	14,006,139	5,291,253

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,862,601	18,314,869	2,257,672	3,739,102	1,907,775	781,370
PUBLIC SAFETY - Sheriff	550,696	9,710,252	953,968	964,453	1,085,346	264,968
- Corrections	698,750	7,566,201	594,406	1,285,356	172,589	28,009
- Other	88,027	287,536	40,873	261,397	52,443	9,143
TOTAL PUBLIC SAFETY	1,337,473	17,563,989	1,589,247	2,511,206	1,310,378	302,120
HIGHWAYS						
Administration	189,486	622,736	136,544	272,423	104,779	213,388
Operation and Maintenance	1,181,885	4,146,167	1,604,253	1,610,073	1,251,357	598,464
TOTAL HIGHWAYS	1,371,371	4,768,903	1,740,797	1,882,496	1,356,136	811,852
SANITATION	193,332	....	1,284,646	987,852	83,373	157,443
HEALTH	537,893	2,268,066	75,500	63,021	481,602	65,932
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	104,125	962,678	206,229	348,757	168,048	18,265
General Assistance	299,413	1,756,085	476,785	799,706	196,711	54,419
Aid to Families with Dependent Children	1,011,717	9,988,154	2,631,469	4,721,387	1,690,337	214,141
Medical Assistance (County Share)	726,759	3,084,437	990,517	1,614,039	709,132	277,050
Social Services	1,792,917	20,939,285	4,231,545	5,934,394	2,572,055	865,537
Other Welfare Costs	444,546	4,361,967	861,164	1,520,973	557,596	104,391
TOTAL HUMAN SERVICES	4,379,477	41,092,606	9,397,709	14,939,256	5,893,879	1,533,803
LIBRARIES	79,549	3,637,638	95,275	84,270	195,016	22,973
RECREATION AND PARKS	164,019	3,472,155	196,564	285,727	25,156	16,611
CONSERVATION OF NATURAL RESOURCES	768,343	2,056,152	671,086	1,109,827	139,847	177,005
ECONOMIC DEVELOPMENT	70,239	2,942,647	137,723	42,186	79,186	153,647
MISCELLANEOUS EXPENDITURES	....	258,296	172,700	549,409	87,063	149,844
INTEREST AND FISCAL CHARGES	116,590	4,021,246	433,042	337,075	16,348	474
TOTAL CURRENT EXPENDITURES	10,880,887	100,396,567	18,051,961	26,531,427	11,575,759	4,173,074
CAPITAL OUTLAY						
GENERAL GOVERNMENT	20,744	17,087,193	107,963	....	131,390	....
PUBLIC SAFETY	320,208	2,124,978	9,999	118,673	109,117	....
HIGHWAYS	1,270,453	8,052,830	2,202,720	2,472,181	1,221,787	963,594
RECREATION AND PARKS	....	199,486	....	....	....	....
ALL OTHER CAPITAL OUTLAY	205,003	1,170,780	....	245,000	....	....
TOTAL CAPITAL OUTLAY	1,816,408	28,635,267	2,320,682	2,835,854	1,462,294	963,594
DEBT REDEMPTION - BONDS PAID	120,000	1,056,417	265,000	420,000	....	....
- OTHER LONG-TERM DEBT	59,973	2,180,888	349,709	54,654	73,986	....
TOTAL EXPENDITURES (Inc. Principal)	12,877,268	132,269,139	20,987,352	29,841,935	13,112,039	5,136,668
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	38,215	799,821	67,462	118,673	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	12,915,483	133,068,960	21,054,814	29,960,608	13,112,039	5,136,668

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1991 Estimate)	54,194	26,999	29,230	49,312	21,903	13,162
NET TAXABLE TAX CAPACITY	27,134,938	12,079,831	12,456,443	33,522,031	17,668,877	6,558,051
1990 TAX LEVY (Payable in 1991)	9,387,892	3,288,081	6,446,956	9,575,769	6,658,727	3,236,926
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	9,701,482	3,318,788	6,779,708	12,079,324	6,937,048	3,300,511
SPECIAL ASSESSMENTS	280,264	137,951	....	72,329	....	505,838
LICENSES AND PERMITS	79,601	3,270	42,643	132,157	48,101	17,733
FINES AND FORFEITS	185,065	99,770	106,725	280,237	195,169	....
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	108,500	8,231	....	....	....	....
- Highways	51,934	14,364	....	885,983	251,420	493,293
- Welfare	2,941,729	1,436,017	2,422,592	2,235,066	3,041,034	964,182
- All Other	10,355	13,182	75,222	267,267	449,912	51,987
State Grants - Local Government Aid	....	....	5,821	....	1,258	....
- Homestead Credit (HACA)	2,131,280	1,293,810	1,287,991	3,192,319	55,345	828,194
- Mobile Home Homestead Credit	31,464	....	....	53,334	....	5,233
- Attached Machinery Aid	65,317	....	490,939	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	108,682	37,193	552,413	3,629	4,063	181,170
- Highways	2,928,682	2,290,434	2,392,692	1,233,804	3,950,522	1,218,478
- Welfare	4,032,155	1,810,005	3,499,557	1,581,863	3,874,979	1,281,921
- Other	218,954	1,550,106	933,537	511,935	513,072	78,962
Local Units Grants	91,960	....	....	409,138	....	24,287
TOTAL INTERGOVERNMENTAL REVENUES	12,721,012	8,453,342	11,660,764	10,374,338	12,141,605	5,127,707
CHARGES FOR SERVICES	4,291,706	1,892,512	2,380,237	2,505,001	1,896,367	185,370
INTEREST EARNINGS	1,091,065	494,602	565,505	903,650	524,080	646,149
ALL OTHER REVENUES	1,376,526	558,300	1,123,934	969,926	1,995,427	937,610
TOTAL REVENUES	29,726,721	14,958,535	22,659,516	27,316,962	23,737,797	10,720,918
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	685,648	734,900	....	....	240,522	232,641
- OTHER LONG-TERM DEBT	1,996,552	....	204,098	....	....	100,000
OTHER SOURCES	....	....	9,102	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	5,548,049	....	....	498,998	355,363	122,508
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	37,956,970	15,693,435	22,872,716	27,815,960	24,333,682	11,176,067

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	3,717,515	1,957,062	3,246,351	5,341,194	3,264,771	1,300,179
PUBLIC SAFETY - Sheriff	1,391,336	647,406	1,178,245	3,389,103	1,247,902	332,827
- Corrections	1,234,917	396,846	1,073,672	389,566	759,710	210,153
- Other	39,010	62,004	54,028	126,609	389,852	58,746
TOTAL PUBLIC SAFETY	2,665,263	1,106,256	2,305,945	3,905,278	2,397,464	601,726
HIGHWAYS						
Administration	311,509	97,674	248,127	160,051	370,312	80,723
Operation and Maintenance	2,595,660	1,209,359	2,559,405	1,702,791	1,963,799	785,757
TOTAL HIGHWAYS	2,907,169	1,307,033	2,807,532	1,862,842	2,334,111	866,480
SANITATION	983,035	270,240	1,089,812	....	317,213	473,139
HEALTH	752,280	621,806	773,937	863,489	1,104,267	81,926
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	303,696	169,605	290,258	263,517	194,002	116,358
General Assistance	635,019	225,005	488,203	186,711	530,771	151,482
Aid to Families with Dependent Children	1,371,654	712,578	1,469,792	500,989	3,021,651	409,904
Medical Assistance (County Share)	1,231,074	744,218	1,012,689	748,139	922,103	482,643
Social Services	5,308,200	2,878,047	4,959,130	5,984,762	3,836,421	2,015,125
Other Welfare Costs	1,682,449	633,029	862,278	638,327	954,297	200,318
TOTAL HUMAN SERVICES	10,532,092	5,362,482	9,082,350	8,322,445	9,459,245	3,375,830
LIBRARIES	250,443	25,911	38,196	510,275	....	168,737
RECREATION AND PARKS	268,546	374,401	137,809	331,315	97,014	48,380
CONSERVATION OF NATURAL RESOURCES	435,700	1,638,794	513,799	362,710	1,162,782	263,007
ECONOMIC DEVELOPMENT	330,271	63,744	853,864	208,565	35,648	45,437
MISCELLANEOUS EXPENDITURES	....	....	....	....	....	79,518
INTEREST AND FISCAL CHARGES	239,341	35,646	164,951	149,665	229,343	88,629
TOTAL CURRENT EXPENDITURES	23,081,655	12,763,375	21,014,546	21,857,778	20,401,858	7,392,988
CAPITAL OUTLAY						
GENERAL GOVERNMENT	698,540	....	....	381,509	6,246	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	3,589,403	2,468,134	1,886,234	1,689,954	2,969,550	2,150,381
RECREATION AND PARKS	12,823	....	....	80,217	....	....
ALL OTHER CAPITAL OUTLAY	61,168	146,022	148,535	....	....	....
TOTAL CAPITAL OUTLAY	4,361,934	2,614,156	2,034,769	2,151,680	2,975,796	2,150,381
DEBT REDEMPTION - BONDS PAID	240,000	78,000	75,000	495,000	30,000	675,000
- OTHER LONG-TERM DEBT	147,041	23,860	....	....	195,305	....
TOTAL EXPENDITURES (Inc. Principal)	27,830,630	15,479,391	23,124,315	24,504,458	23,602,959	10,218,369
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	5,548,049	....	....	498,998	355,363	122,508
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	33,378,679	15,479,391	23,124,315	25,003,456	23,958,322	10,340,877

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1991 Estimate)	31,363	50,548	8,276	3,880	12,634	44,964
NET TAXABLE TAX CAPACITY	13,830,657	18,432,261	3,814,437	4,913,558	8,704,155	32,920,733
1990 TAX LEVY (Payable in 1991)	5,966,929	7,466,438	2,442,037	2,206,080	3,076,675	9,208,099
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	6,142,313	7,043,142	2,795,909	2,765,256	3,049,032	8,730,204
SPECIAL ASSESSMENTS	151,707	413,039	9,395	42,896	277,777	4,687
LICENSES AND PERMITS	212,825	5,918	12,197	47,226	5,551	158,262
FINES AND FORFEITS	243,804	197,207	50,777	65,321	93,239	280,827
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	28,299	705	....	....	....	94,000
- Highways	15,825	524,699	31,868	544,552	62,480	584,317
- Welfare	1,331,146	3,099,356	1,499,899	223,082	780,678	5,184,576
- All Other	199,066	61,533	121,720	1,191,081	8,641	455,049
State Grants - Local Government Aid	....	....	....	....	....	....
- Homestead Credit (HACA)	1,904,657	1,558,671	159,382	208,088	913,061	653,503
- Mobile Home Homestead Credit	44,445	....	3,797	1,580	....	18,768
- Attached Machinery Aid	....	72,233	....	....	....	52,568
- Taconite Homestead Credit	....	....	....	....	....	153,389
- Disparity Reduction Aid	6,671	562,963	72,853	4,870	66,659	21,338
- Highways	1,227,617	2,996,601	1,491,042	1,182,601	2,863,704	3,240,227
- Welfare	1,812,407	5,007,838	1,529,248	277,620	1,057,773	5,053,248
- Other	493,152	214,162	249,007	346,329	74,156	2,117,452
Local Units Grants	44,185	47,248	29,814	240,624	....	42,921
TOTAL INTERGOVERNMENTAL REVENUES	7,107,470	14,146,009	5,188,630	4,220,427	5,827,152	17,671,356
CHARGES FOR SERVICES	1,610,937	2,849,997	521,480	501,461	1,320,811	2,160,005
INTEREST EARNINGS	434,708	606,585	250,607	472,790	237,864	538,942
ALL OTHER REVENUES	1,040,631	1,654,825	456,608	289,965	498,306	530,791
TOTAL REVENUES	16,944,395	26,916,722	9,285,603	8,405,342	11,309,732	30,075,074
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	1,914,722	492,556
- OTHER LONG-TERM DEBT	....	7,686	535,000	400,000	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	957,136	50,554	2,000	70,728	....	251,597
- ENTERPRISE FUNDS	....	....	....	....	....	71,899
TOTAL REVENUES AND OTHER SOURCES	17,901,531	26,974,962	9,822,603	8,876,070	13,224,454	30,891,126

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,232,040	2,575,905	1,037,805	1,307,840	1,153,461	4,733,815
PUBLIC SAFETY - Sheriff	1,418,540	1,017,192	368,669	402,688	381,613	2,162,876
- Corrections	734,789	1,201,660	155,837	257,768	134,461	1,153,491
- Other	134,248	149,446	36,384	41,283	14,928	370,642
TOTAL PUBLIC SAFETY	2,287,577	2,368,298	560,890	701,739	531,002	3,687,009
HIGHWAYS						
Administration	292,719	270,877	234,889	128,518	139,895	395,599
Operation and Maintenance	1,064,852	1,663,065	821,656	966,712	882,203	2,211,553
TOTAL HIGHWAYS	1,357,571	1,933,942	1,056,545	1,095,230	1,022,098	2,607,152
SANITATION	272,322	1,279	367,228	331,356	137,150	....
HEALTH	914,909	....	89,396	303,218	62,577	1,036,314
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	122,758	361,629	93,223	43,680	113,819	341,935
General Assistance	234,148	1,487,541	244,396	41,808	141,949	619,142
Aid to Families with Dependent Children	1,409,369	3,217,718	1,007,169	106,439	706,965	2,010,078
Medical Assistance (County Share)	803,812	2,866,671	440,766	108,006	390,364	1,485,966
Social Services	2,317,732	5,035,973	1,164,212	554,397	1,876,177	6,093,528
Other Welfare Costs	391,690	691,875	801,714	59,098	178,341	2,266,609
TOTAL HUMAN SERVICES	5,279,509	13,661,407	3,751,480	913,428	3,407,615	12,817,258
LIBRARIES	130,284	137,049	25,721	61,595	26,294	135,960
RECREATION AND PARKS	95,117	141,288	111,899	38,432	134,034	135,375
CONSERVATION OF NATURAL RESOURCES	201,725	303,027	527,852	64,951	415,786	516,546
ECONOMIC DEVELOPMENT	101,966	170,444	25,514	217,684	21,661	157,485
MISCELLANEOUS EXPENDITURES	1,229,864	376,205	45,885	....	150,819	1,950
INTEREST AND FISCAL CHARGES	848,174	257,214	18,779	179,314	232,844	212,101
TOTAL CURRENT EXPENDITURES	14,951,058	21,926,058	7,618,994	5,214,787	7,295,341	26,040,965
CAPITAL OUTLAY						
GENERAL GOVERNMENT	81,060	....	60,155	39,395	478,129	....
PUBLIC SAFETY	....	....	....	....	1,045,442	....
HIGHWAYS	1,172,488	3,206,546	1,018,987	1,190,055	3,026,741	3,985,564
RECREATION AND PARKS	....	....	....	494,463	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	778,259	....	....
TOTAL CAPITAL OUTLAY	1,253,548	3,206,546	1,079,142	2,502,172	4,550,312	3,985,564
DEBT REDEMPTION - BONDS PAID	540,000	635,000	15,000	70,000	55,000	1,270,000
- OTHER LONG-TERM DEBT	25,945	13,371	18,495	....	109,186	7,276
TOTAL EXPENDITURES (Inc. Principal)	16,770,551	25,780,975	8,731,631	7,786,959	12,009,839	31,303,805
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	957,136	50,554	2,000	70,728	....	251,597
- ENTERPRISE FUNDS	....	324,253	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	17,727,687	26,155,782	8,733,631	7,857,687	12,009,839	31,555,402

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1991 Estimate)	282,632	15,884	28,849	16,857	20,846	33,030
NET TAXABLE TAX CAPACITY	238,002,338	6,560,586	15,224,032	11,075,862	7,372,540	15,929,251
1990 TAX LEVY (Payable in 1991)	45,597,955	2,220,439	5,325,431	3,064,288	2,524,767	6,258,361
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	53,359,912	2,298,883	5,429,532	3,088,186	2,600,565	6,801,860
SPECIAL ASSESSMENTS	2,969	11,914	62,867	255,848	....	521,416
LICENSES AND PERMITS	5,436	....	106,725	1,044	21,387	6,160
FINES AND FORFEITS	964,644	81,248	150,719	78,105	126,251	221,535
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	89,108	....	581	....	....	....
- Highways	640,464	85,068	213,818	86,814	....	....
- Welfare	15,025,184	785,752	1,536,470	....	895,459	2,395,212
- All Other	1,310,437	57,937	22,676	159,083	86,477	255,279
State Grants - Local Government Aid	....	....	....	....	15,406	....
- Homestead Credit (HACA)	8,126,781	1,238,439	1,354,287	806,548	1,014,119	1,641,489
- Mobile Home Homestead Credit	151,200	....	6,957	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	2,774	242,864	9,676	101,771	303,297	78,998
- Highways	3,604,572	1,769,037	2,162,382	2,635,940	5,495,280	2,319,866
- Welfare	18,845,257	982,897	2,208,066	....	1,694,143	2,997,225
- Other	2,711,629	209,543	327,251	185,997	186,691	376,725
Local Units Grants	5,632,349	8,744	....	968,670	35,479	....
TOTAL INTERGOVERNMENTAL REVENUES	56,515,527	5,380,281	7,842,164	4,944,823	9,726,351	10,064,794
CHARGES FOR SERVICES	4,826,064	925,748	1,787,366	453,117	1,197,404	1,027,453
INTEREST EARNINGS	5,131,294	231,297	518,608	316,116	339,822	673,825
ALL OTHER REVENUES	4,167,977	230,378	322,758	198,025	117,973	486,852
TOTAL REVENUES	124,973,823	9,159,749	16,220,739	9,335,264	14,129,753	19,803,895
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	5,509,350	....	1,974,000	1,148,534	....	....
- OTHER LONG-TERM DEBT	996,500	171,244	62,711	....	....	1,194,000
OTHER SOURCES	367,837	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,876,683	747,097	205,300	285,697	....	15,919
- ENTERPRISE FUNDS	....	....	....	....	10,200	....
TOTAL REVENUES AND OTHER SOURCES	133,724,193	10,078,090	18,462,750	10,769,495	14,139,953	21,013,814

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	29,230,647	1,642,122	2,110,701	1,259,996	1,632,851	2,611,281
PUBLIC SAFETY - Sheriff	7,197,852	908,109	691,449	483,100	600,125	869,024
- Corrections	.....	78,676	691,056	199,084	428,365	678,402
- Other	226,483	37,967	40,351	21,187	19,569	43,488
TOTAL PUBLIC SAFETY	7,424,335	1,024,752	1,422,856	703,371	1,048,059	1,590,914
HIGHWAYS						
Administration	212,273	191,017	165,155	129,654	491,376	153,105
Operation and Maintenance	2,853,654	1,242,027	1,896,743	1,516,709	1,648,278	1,501,067
TOTAL HIGHWAYS	3,065,927	1,433,044	2,061,898	1,646,363	2,139,654	1,654,172
SANITATION	.....	343,351	.....	549,478	.....	375,880
HEALTH	4,500,055	385,496	32,402	.....	742,221	768,312
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	1,013,536	72,024	201,902	.....	74,150	218,650
General Assistance	2,066,031	94,371	210,808	.....	181,046	373,148
Aid to Families with Dependent Children	10,660,804	316,729	845,952	.....	284,969	1,261,442
Medical Assistance (County Share)	4,184,234	464,836	818,340	.....	553,269	1,021,778
Social Services	27,068,445	1,317,710	4,013,164	.....	1,681,813	4,910,046
Other Welfare Costs	2,789,798	235,312	454,244	537,439	232,517	589,293
TOTAL HUMAN SERVICES	47,782,848	2,500,982	6,544,410	537,439	3,007,764	8,374,357
LIBRARIES	4,765,085	48,508	143,185	124,386	41,022	72,030
RECREATION AND PARKS	2,062,982	4,798	364,028	89,956	55,285	54,587
CONSERVATION OF NATURAL RESOURCES	1,463,643	253,214	292,825	329,389	269,580	413,082
ECONOMIC DEVELOPMENT	2,919,239	.....	80,877	272,450	15,478	1,816
MISCELLANEOUS EXPENDITURES	.....	179,190	276,451	396,381	119,592	308,825
INTEREST AND FISCAL CHARGES	3,830,773	209,703	141,598	309,897	1,439	252,303
TOTAL CURRENT EXPENDITURES	107,045,534	8,025,160	13,471,231	6,219,106	9,072,945	16,477,559
CAPITAL OUTLAY						
GENERAL GOVERNMENT	2,577,108	.....	.....	.....	.....	.....
PUBLIC SAFETY	.....	.....	.....	.....	.....	.....
HIGHWAYS	8,135,765	1,509,209	1,988,661	2,168,037	3,922,064	1,993,414
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	1,022,352	.....	.....	.....	.....	.....
TOTAL CAPITAL OUTLAY	11,735,225	1,509,209	1,988,661	2,168,037	3,922,064	1,993,414
DEBT REDEMPTION - BONDS PAID	425,000	285,000	360,000	120,000	.....	510,000
- OTHER LONG-TERM DEBT	1,525,008	77,273	58,725	.....	20,557	16,916
TOTAL EXPENDITURES (Inc. Principal)	120,730,767	9,896,642	15,878,617	8,507,143	13,015,566	18,997,889
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,876,683	747,097	205,300	285,697	.....	15,919
- ENTERPRISE FUNDS	.....	.....	760,178	.....	206,676	.....
TOTAL EXPENDITURES AND OTHER USES	122,607,450	10,643,739	16,844,095	8,792,840	13,222,242	19,013,808

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1991 Estimate)	40,929	6,229	1,039,099	18,567	15,056	26,516
NET TAXABLE TAX CAPACITY	40,760,994	3,899,585	1,065,234,024	5,604,579	10,666,885	9,209,215
1990 TAX LEVY (Payable in 1991)	9,260,253	1,489,776	280,479,725	2,372,177	3,658,653	4,971,619
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	9,594,468	1,462,372	303,627,519	2,428,210	3,898,165	5,247,353
SPECIAL ASSESSMENTS	4,661	62,958	....	....	....	84
LICENSES AND PERMITS	170,537	58	1,806,497	24,197	68,512	158,130
FINES AND FORFEITS	224,324	....	1,655,437	91,497	90,414	198,198
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	282	5,957	....	....	....	....
- Highways	....	....	4,014,929	....	....	9,413
- Welfare	1,956,022	296,648	77,550,720	1,075,363	1,727,216	2,013,396
- All Other	375,805	15,878	7,822,519	88,019	143,889	107,627
State Grants - Local Government Aid	....	....	....	....	....	....
- Homestead Credit (HACA)	644,234	379,803	19,561,595	1,148,745	300,645	1,752,597
- Mobile Home Homestead Credit	12,485	2,263	42,522	....	6,768	32,890
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	35,914	8,828	....	198,869	....	62,440
- Highways	3,041,234	1,742,487	7,926,924	2,675,590	993,117	1,538,242
- Welfare	2,911,227	476,547	68,845,235	1,532,813	2,043,591	2,381,695
- Other	592,368	95,794	85,082,691	359,056	208,743	285,790
Local Units Grants	176,600	....	5,124,514	36,414	....	....
TOTAL INTERGOVERNMENTAL REVENUES	9,746,171	3,024,205	275,971,649	7,114,869	5,423,969	8,184,090
CHARGES FOR SERVICES	2,756,016	687,963	49,858,016	928,958	411,533	1,948,714
INTEREST EARNINGS	1,075,134	130,918	27,909,534	448,287	390,045	367,452
ALL OTHER REVENUES	2,159,430	99,127	46,326,444	137,940	677,866	743,150
TOTAL REVENUES	25,730,741	5,467,601	707,155,096	11,173,958	10,960,504	16,847,171
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	122,789	....	255,000
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	16,541	14,000	7,436,029	....	14,785	....
- ENTERPRISE FUNDS	....	....	111,973	....	17,891	....
TOTAL REVENUES AND OTHER SOURCES	25,747,282	5,481,601	714,703,098	11,296,747	10,993,180	17,102,171

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	5,753,028	729,672	54,904,819	1,566,861	1,598,960	2,408,708
PUBLIC SAFETY - Sheriff	1,461,868	374,529	12,522,703	545,578	481,101	919,870
- Corrections	1,042,513	40,247	56,597,196	304,705	304,106	613,972
- Other	200,371	13,828	51,225,439	44,025	64,296	36,917
TOTAL PUBLIC SAFETY	2,704,752	428,604	120,345,338	894,308	849,503	1,570,759
HIGHWAYS						
Administration	330,778	142,669	356,268	107,413	154,036	162,936
Operation and Maintenance	1,902,815	833,348	16,762,048	1,484,916	1,429,537	971,071
TOTAL HIGHWAYS	2,233,593	976,017	17,118,316	1,592,329	1,583,573	1,134,007
SANITATION	652,030	287,417	....	475,920	....	522,278
HEALTH	2,290,324	....	27,152,307	545,774	61,572	602,036
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	211,932	38,950	12,006,726	107,396	90,132	172,011
General Assistance	260,779	40,928	17,823,813	127,564	242,706	307,564
Aid to Families with Dependent Children	1,463,883	179,549	63,720,803	374,406	1,328,462	1,120,173
Medical Assistance (County Share)	1,233,621	217,447	27,690,729	403,357	444,964	677,809
Social Services	3,670,153	759,088	7,242,209	2,019,823	2,434,403	3,191,057
Other Welfare Costs	514,851	118,757	236,294,152	169,886	283,761	438,783
TOTAL HUMAN SERVICES	7,355,219	1,354,719	364,778,432	3,202,432	4,824,428	5,907,397
LIBRARIES	110,700	27,191	17,419,330	17,015	36,653	103,959
RECREATION AND PARKS	376,414	18,300	....	123,871	129,784	9,024
CONSERVATION OF NATURAL RESOURCES	185,638	179,137	....	295,490	525,768	173,663
ECONOMIC DEVELOPMENT	19,505	....	4,765,111	15,592	5,099	48,188
MISCELLANEOUS EXPENDITURES	....	133,547	....	98,197	190,453	185,003
INTEREST AND FISCAL CHARGES	154,769	16,929	7,722,788	8,911	32,695	379,109
TOTAL CURRENT EXPENDITURES	21,835,972	4,151,533	614,206,441	8,836,700	9,838,488	13,044,131
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	16,366,306	....	151,829	....
PUBLIC SAFETY	....	....	3,583,536	....	....	....
HIGHWAYS	3,652,586	1,211,958	12,166,297	2,062,529	678,154	1,495,585
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	9,064	....	10,605,970	....	....	....
TOTAL CAPITAL OUTLAY	3,661,650	1,211,958	42,722,109	2,062,529	829,983	1,495,585
DEBT REDEMPTION - BONDS PAID	73,000	10,000	8,450,000	....	....	180,000
- OTHER LONG-TERM DEBT	461,813	11,749	3,875,000	52,841	37,871	30,000
TOTAL EXPENDITURES (Inc. Principal)	26,032,435	5,385,240	669,253,550	10,952,070	10,706,342	14,749,716
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	16,541	14,000	7,436,029	....	14,785	....
- ENTERPRISE FUNDS	....	....	....	....	583,790	....
TOTAL EXPENDITURES AND OTHER USES	26,048,976	5,399,240	676,689,579	10,952,070	11,304,917	14,749,716

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
POPULATION (1991 Estimate)	40,864	11,583	12,881	38,973	5,712	15,808
NET TAXABLE TAX CAPACITY	31,771,669	9,124,660	4,323,214	18,592,099	5,812,023	5,443,745
1990 TAX LEVY (Payable in 1991)	15,073,415	2,589,350	2,536,160	8,069,159	1,488,691	2,148,065
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	16,171,006	2,612,828	2,758,786	8,219,342	1,604,446	2,771,720
SPECIAL ASSESSMENTS	....	144,140	30,170	1,312,123	78,820	15,773
LICENSES AND PERMITS	36,654	7,488	10,220	323,345	56	16,713
FINES AND FORFEITS	242,594	83,845	102,255	....	41,561	121,435
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	13	....	....
- Highways	1,008,070	223,203	140,875	221,899	4,122	7,629
- Welfare	3,084,003	869,528	1,072,404	2,817,382	279,893	1,310,169
- All Other	658,767	8,980	21,297	211,270	69,299	629,170
State Grants - Local Government Aid	....	....	....	....	....	17,426
- Homestead Credit (HACA)	1,257,512	766,201	1,001,189	1,597,792	366,060	164,497
- Mobile Home Homestead Credit	....	....	15,172	21,321	2,026	....
- Attached Machinery Aid	409,373	....	....	....	....	487,627
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	231,190	47,934	6,615	20,656	6,312	291,243
- Highways	4,724,193	2,220,861	1,174,871	2,797,979	1,770,236	1,980,584
- Welfare	4,362,159	1,155,333	1,152,389	4,274,634	408,774	1,850,929
- Other	940,317	110,483	139,983	1,447,463	181,818	315,595
Local Units Grants	403,097	....	....	....	2,316	100,687
TOTAL INTERGOVERNMENTAL REVENUES	17,078,681	5,402,523	4,724,795	13,410,409	3,090,856	7,155,556
CHARGES FOR SERVICES	2,964,443	618,101	335,531	4,089,824	492,234	712,208
INTEREST EARNINGS	1,501,624	287,796	197,930	1,238,184	339,979	887,515
ALL OTHER REVENUES	2,346,147	345,406	569,504	1,093,467	743,346	820,178
TOTAL REVENUES	40,341,149	9,502,127	8,729,191	29,686,694	6,391,298	12,501,098
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	905,995	....	290,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	979,485	....	....	19,000	....	545,596
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	41,320,634	10,408,122	8,729,191	29,995,694	6,391,298	13,046,694

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	4,091,593	1,081,419	955,784	2,026,639	958,366	1,491,312
PUBLIC SAFETY - Sheriff	1,545,432	503,411	709,717	934,345	368,704	816,341
- Corrections	992,129	144,322	91,739	1,316,418	107,752	191,034
- Other	309,184	61,608	15,978	318,800	21,116	35,290
TOTAL PUBLIC SAFETY	2,846,745	709,341	817,434	2,569,563	497,572	1,042,665
HIGHWAYS						
Administration	252,821	113,379	110,712	496,278	138,911	253,288
Operation and Maintenance	6,615,851	1,583,953	1,060,138	2,138,703	942,987	1,007,573
TOTAL HIGHWAYS	6,868,672	1,697,332	1,170,850	2,634,981	1,081,898	1,260,861
SANITATION	1,959,663	80,704	20,001	989,767	535,453	563,957
HEALTH	1,656,533	110,039	478,951	956,629	50,814	461,186
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	437,550	109,860	80,914	338,723	49,611	186,101
General Assistance	709,887	211,931	145,335	489,558	37,270	272,337
Aid to Families with Dependent Children	877,066	818,639	913,849	1,964,658	93,288	894,327
Medical Assistance (County Share)	1,412,478	396,686	413,432	1,368,840	233,982	566,626
Social Services	7,769,421	1,722,808	1,360,369	6,463,087	643,836	2,107,020
Other Welfare Costs	958,641	301,161	279,746	902,378	84,902	385,244
TOTAL HUMAN SERVICES	12,165,043	3,561,085	3,193,645	11,527,244	1,142,889	4,411,655
LIBRARIES	....	90,791	51,806	125,129	38,372	28,372
RECREATION AND PARKS	215,334	153,990	11,838	113,322	70,974	39,260
CONSERVATION OF NATURAL RESOURCES	1,135,109	361,966	98,641	547,651	210,107	586,136
ECONOMIC DEVELOPMENT	102,966	3,689	18,557	2,236	5,560	258,348
MISCELLANEOUS EXPENDITURES	1,444,431	203,171	210,362	568,805	262,814	169,890
INTEREST AND FISCAL CHARGES	298,070	5,428	44,173	684,171	133,998	255,895
TOTAL CURRENT EXPENDITURES	32,784,159	8,058,955	7,072,042	22,746,137	4,988,817	10,569,537
CAPITAL OUTLAY						
GENERAL GOVERNMENT	144,161	....	....	7,543	....	....
PUBLIC SAFETY	....	....	....	110,666	....	....
HIGHWAYS	4,826,828	1,928,278	588,273	4,179,143	2,150,628	1,692,462
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	402,157	....	880,445	....	....
TOTAL CAPITAL OUTLAY	4,970,989	2,330,435	588,273	5,177,797	2,150,628	1,692,462
DEBT REDEMPTION - BONDS PAID	75,000	10,000	115,000	660,900	410,000	173,000
- OTHER LONG-TERM DEBT	92,157	....	....	424,081	48,994	....
TOTAL EXPENDITURES (Inc. Principal)	37,922,305	10,399,390	7,775,315	29,008,915	7,598,439	12,434,999
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	979,485	....	....	19,000	....	545,596
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	38,901,790	10,399,390	7,775,315	29,027,915	7,598,439	12,980,595

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	LAC QUI PARLE	LAKE LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1991 Estimate)	8,865	10,370	4,093	23,346	24,774
NET TAXABLE TAX CAPACITY	4,670,019	4,032,962	1,864,766	9,883,115	12,700,084
1990 TAX LEVY (Payable in 1991)	1,512,173	3,039,821	992,227	3,969,436	4,448,196
GOVERNMENTAL FUNDS					
REVENUES					
PROPERTY TAXES	1,544,615	4,608,603	1,623,626	4,124,813	4,468,439
SPECIAL ASSESSMENTS	273,491	....	233,192	100,516	138,840
LICENSES AND PERMITS	725	10,482	28,778	69,408	11,180
FINES AND FORFEITS	....	43,429	44,112	89,525	120,743
INTERGOVERNMENTAL REVENUES					
Federal Grants - Narcotics Control	30,000	....	....	23,161	....
- Highways	340,096	79,431	111,083	....	550,437
- Welfare	456,865	925,426	221,729	861,119	....
- All Other	27,693	125,200	200,677	247,853	39,774
State Grants - Local Government Aid	....	4,775	....	....	....
- Homestead Credit (HACA)	503,082	808,744	270,536	1,490,243	649,609
- Mobile Home Homestead Credit	1,012	2,554	....	....	1,174
- Attached Machinery Aid	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....
- Disparity Reduction Aid	100,347	234,800	14,973	122,547	46,318
- Highways	2,131,653	4,028,541	2,276,758	2,221,696	1,137,184
- Welfare	695,246	1,048,275	267,646	1,470,588	....
- Other	64,550	970,122	258,432	247,495	167,122
Local Units Grants	14,542	....	....	....	5,000
TOTAL INTERGOVERNMENTAL REVENUES	4,365,086	8,227,868	3,621,834	6,684,702	2,046,181
CHARGES FOR SERVICES	189,864	492,400	204,467	1,831,836	489,672
INTEREST EARNINGS	197,252	315,580	306,827	579,892	191,719
ALL OTHER REVENUES	152,951	875,723	83,476	438,674	67,151
TOTAL REVENUES	6,723,984	14,574,085	6,146,312	13,919,366	4,656,592
OTHER FINANCING SOURCES					
BORROWING - BONDS ISSUED	....	....	1,490,161	1,925,550	....
- OTHER LONG-TERM DEBT	....	....	....	....	293,071
OTHER SOURCES	....	....	....	31,300	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	359,172	234,894	....	7,664
- ENTERPRISE FUNDS	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	6,723,984	14,933,257	7,871,367	15,876,216	4,957,327

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	669,891	1,843,548	854,568	2,194,021	714,731	2,105,941
PUBLIC SAFETY - Sheriff	284,308	926,814	217,306	598,922	300,669	473,832
- Corrections	24,579	201,617	183,741	541,575	47,534	546,631
- Other	60,617	67,834	26,644	56,504	17,213	27,430
TOTAL PUBLIC SAFETY	369,504	1,196,265	427,691	1,197,001	365,416	1,047,893
HIGHWAYS						
Administration	84,481	223,931	216,632	241,126	143,514	279,466
Operation and Maintenance	888,432	1,723,852	1,023,806	1,649,956	718,975	1,695,127
TOTAL HIGHWAYS	972,913	1,947,783	1,240,438	1,891,082	862,489	1,974,593
SANITATION	75,579	688,171	645,259	165,139	53,920	358,006
HEALTH	61,132	213,069	78,095	544,850	42,630	123,897
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	49,395	71,363	16,801	194,423	....	....
General Assistance	52,795	117,679	28,459	267,149	....	....
Aid to Families with Dependent Children	104,160	648,938	114,212	769,092	....	....
Medical Assistance (County Share)	246,517	295,785	148,605	677,837	....	....
Social Services	1,062,686	1,588,924	491,637	2,542,702	....	....
Other Welfare Costs	94,393	373,442	65,765	384,385	587,974	1,542,733
TOTAL HUMAN SERVICES	1,609,946	3,096,131	865,479	4,835,588	587,974	1,542,733
LIBRARIES	31,673	59,862	9,108	186,921	....	123,191
RECREATION AND PARKS	10,513	367,677	152,403	60,835	117,092	136,181
CONSERVATION OF NATURAL RESOURCES	337,832	543,245	54,254	265,650	281,867	516,008
ECONOMIC DEVELOPMENT	24,156	30,800	141,301	248,539	165,925	34,000
MISCELLANEOUS EXPENDITURES	73,198	....	66,559	....	56,379	125,486
INTEREST AND FISCAL CHARGES	28,696	310,308	83,933	51,385	220,559	47,752
TOTAL CURRENT EXPENDITURES	4,265,033	10,296,859	4,619,088	11,641,011	3,468,982	8,135,681
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	12,124	....	14,045	....
PUBLIC SAFETY	....	....	....	....	80,961	....
HIGHWAYS	2,073,072	3,109,393	1,423,172	2,546,537	730,419	1,808,126
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	258,929	70,000	....	....	....
TOTAL CAPITAL OUTLAY	2,073,072	3,368,322	1,505,296	2,546,537	825,425	1,808,126
DEBT REDEMPTION - BONDS PAID	75,000	130,000	215,000	90,000	335,000	60,000
- OTHER LONG-TERM DEBT	3,966	116,027	29,232	....	....	13,007
TOTAL EXPENDITURES (Inc. Principal)	6,417,071	13,911,208	6,368,616	14,277,548	4,629,407	10,016,814
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	....	359,172	234,894	....	7,664	500,000
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	6,417,071	14,270,380	6,603,510	14,277,548	4,637,071	10,516,814

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
POPULATION (1991 Estimate)	32,155	5,022	10,916	22,870	20,891	18,786
NET TAXABLE TAX CAPACITY	12,214,151	1,861,242	7,427,580	16,235,226	9,387,094	6,788,164
1990 TAX LEVY (Payable in 1991)	4,355,144	1,389,428	1,644,156	4,303,230	2,999,815	4,329,517
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	4,469,269	1,422,037	1,725,995	4,430,195	3,070,440	4,404,377
SPECIAL ASSESSMENTS	83,487	166,832	608,111	385,994	132,961	5,692
LICENSES AND PERMITS	18,473	5,753	225	5,963	8,182	64,654
FINES AND FORFEITS	156,399	28,490	26,947	87,854	19,127	103,496
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	.....	.....	.....	.....	.....	.....
- Highways	803,920	.....	1,553	292,931	18,026	77,086
- Welfare	1,146,261	592,829	477,413	.....	1,442,803	1,711,190
- All Other	70,751	27,068	90,685	144,069	90,676	124,674
State Grants - Local Government Aid	.....	.....	.....	.....	.....	.....
- Homestead Credit (HACA)	1,718,765	321,840	668,077	889,391	793,036	590,073
- Mobile Home Homestead Credit	14,177	1,024	3,884	.....	12,921	14,000
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	85,885	94,148	5,184	39,188	20,444	36,150
- Highways	1,164,408	3,002,958	3,810,934	2,082,014	1,293,725	1,634,336
- Welfare	1,679,236	811,359	714,749	.....	2,117,410	2,101,576
- Other	305,171	150,750	146,395	101,967	181,197	364,650
Local Units Grants	2,588	6,762	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	6,991,162	5,008,738	5,918,874	3,549,560	5,970,238	6,653,735
CHARGES FOR SERVICES	2,750,697	525,111	1,226,055	658,979	1,653,723	816,535
INTEREST EARNINGS	830,268	128,522	297,228	471,161	251,661	229,768
ALL OTHER REVENUES	883,554	128,850	232,973	213,100	340,327	675,404
TOTAL REVENUES	16,183,309	7,414,333	10,036,408	9,802,806	11,446,659	12,953,661
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	98,546	.....	.....	.....	180,000	.....
- OTHER LONG-TERM DEBT	1,294,687	475,490	.....	111,448	200,000	215,000
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	649,846	25,000	.....	.....	50,796	84,425
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL REVENUES AND OTHER SOURCES	18,226,388	7,914,823	10,036,408	9,914,254	11,877,455	13,253,086

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,779,153	724,282	983,494	1,733,451	1,217,353	1,931,171
PUBLIC SAFETY - Sheriff	956,288	305,519	537,569	933,016	881,909	721,023
- Corrections	662,089	79,492	72,885	187,573	112,195	549,553
- Other	263,598	20,303	28,977	30,337	65,046	77,082
TOTAL PUBLIC SAFETY	1,881,975	405,314	639,431	1,150,926	1,059,150	1,347,658
HIGHWAYS						
Administration	336,907	106,603	363,945	140,003	159,602	146,203
Operation and Maintenance	1,324,689	586,471	1,192,604	1,624,055	1,382,536	967,906
TOTAL HIGHWAYS	1,661,596	693,074	1,556,549	1,764,058	1,542,138	1,114,109
SANITATION	233,453	144,521	253,387	174,669	80,983	15,927
HEALTH	616,749	18,857	17,584	....	528,308	463,729
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	230,257	62,802	120,398	....	165,475	175,918
General Assistance	200,432	182,551	65,747	....	229,192	240,103
Aid to Families with Dependent Children	727,982	547,671	187,574	....	958,159	1,518,776
Medical Assistance (County Share)	792,540	184,818	327,105	....	515,792	719,420
Social Services	3,387,174	785,021	1,275,178	....	2,545,879	2,770,944
Other Welfare Costs	372,762	169,230	130,636	1,110,270	240,010	527,922
TOTAL HUMAN SERVICES	5,711,147	1,932,093	2,106,638	1,110,270	4,654,507	5,953,083
LIBRARIES	75,126	6,438	45,000	334,638	71,015	77,911
RECREATION AND PARKS	195,345	29,942	86,640	45,305	88,180	2,500
CONSERVATION OF NATURAL RESOURCES	235,677	183,113	780,324	337,203	234,860	97,570
ECONOMIC DEVELOPMENT	....	19,751	43,928	179,447	7,000	....
MISCELLANEOUS EXPENDITURES	....	70,581	118,572	252,378	104,688	4,721
INTEREST AND FISCAL CHARGES	282,093	46,342	206,570	165,706	52,255	559
TOTAL CURRENT EXPENDITURES	13,672,314	4,274,308	6,838,117	7,248,051	9,640,437	11,008,938
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	....	....	327,206	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	1,918,608	2,620,582	3,007,116	1,760,310	1,257,589	1,457,875
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	....	....	....	....
TOTAL CAPITAL OUTLAY	1,918,608	2,620,582	3,007,116	2,087,516	1,257,589	1,457,875
DEBT REDEMPTION - BONDS PAID	256,454	15,000	442,000	220,000	270,000	....
- OTHER LONG-TERM DEBT	....	10,970	17,128	....	62,926	....
TOTAL EXPENDITURES (Inc. Principal)	15,847,376	6,920,860	10,304,361	9,555,567	11,230,952	12,466,813
OTHER FINANCING USES						
OTHER USES	98,546	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	649,846	25,000	....	....	50,796	84,425
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	16,595,768	6,945,860	10,304,361	9,555,567	11,281,748	12,551,238

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1991 Estimate)	29,785	37,340	9,602	28,383	19,991	7,936
NET TAXABLE TAX CAPACITY	11,554,621	15,858,606	6,608,195	11,064,142	10,516,407	5,437,364
1990 TAX LEVY (Payable in 1991)	6,100,191	6,695,573	1,829,806	4,989,585	3,194,573	1,722,821
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	6,251,102	6,818,130	1,854,783	5,296,169	3,202,134	1,766,445
SPECIAL ASSESSMENTS	709,786	224,971	211,655	235,481	18,707	937,726
LICENSES AND PERMITS	78,301	10,144	8,940	....	124,568	435
FINES AND FORFEITS	173,572	128,837	60,771	168,223	124,637	23,752
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	15,135	....	....	....	31,219	....
- Highways	....	....	70,849	8,362	937,910	13,552
- Welfare	2,981,325	2,837,763	....	1,362,313	1,537,307	408,125
- All Other	176,224	112,340	29,137	73,768	141,952	42,669
State Grants - Local Government Aid	....	....	3,126	....	14,611	....
- Homestead Credit (HACA)	1,533,630	1,969,616	679,763	1,401,482	1,036,353	593,140
- Mobile Home Homestead Credit	13,480	....	1,410	18,629	2,744	1,826
- Attached Machinery Aid	....	49,748	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	44,084	364,421	32,459	20,241	104,885	20,641
- Highways	2,517,834	2,197,931	1,601,571	2,008,754	3,207,439	2,723,133
- Welfare	3,284,603	4,683,656	2,761	1,540,788	2,302,310	697,786
- Other	255,944	378,580	270,144	228,842	525,270	50,331
Local Units Grants	101,080	2,911	....	....	354,657	....
TOTAL INTERGOVERNMENTAL REVENUES	10,923,339	12,596,966	2,691,220	6,663,179	10,196,657	4,551,203
CHARGES FOR SERVICES	2,357,751	1,288,010	206,492	869,735	722,800	176,592
INTEREST EARNINGS	725,229	872,489	169,259	228,145	358,811	208,687
ALL OTHER REVENUES	876,618	260,465	344,842	382,211	629,113	338,441
TOTAL REVENUES	22,095,698	22,200,012	5,547,962	13,843,143	15,377,427	8,003,281
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	645,450	....	....
- OTHER LONG-TERM DEBT	....	....	412,138	....	136,076	45,675
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	1,070,000	....	1,771	100,235	17,932	19,760
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	23,165,698	22,200,012	5,961,871	14,588,828	15,531,435	8,068,716

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	2,493,769	2,298,396	950,893	2,610,947	1,859,828	779,741
PUBLIC SAFETY - Sheriff	788,943	736,009	376,162	610,433	408,034	290,711
- Corrections	695,109	897,269	32,660	161,586	650,635	93,604
- Other	54,586	87,802	31,877	46,872	109,645	20,695
TOTAL PUBLIC SAFETY	1,538,638	1,721,080	440,699	818,891	1,168,314	405,010
HIGHWAYS						
Administration	238,939	390,315	139,851	130,779	92,882	150,967
Operation and Maintenance	1,668,236	1,847,424	991,693	1,006,510	1,352,764	1,131,585
TOTAL HIGHWAYS	1,907,175	2,237,739	1,131,544	1,137,289	1,445,646	1,282,552
SANITATION	553,624	308,354	221,298	223,437	132,627	296,201
HEALTH	1,254,428	1,212,953	143,969	417,625	776,167	119,990
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	196,402	344,753	....	133,888	240,792	38,379
General Assistance	292,156	560,447	....	175,228	269,270	114,117
Aid to Families with Dependent Children	1,736,819	1,832,576	....	636,257	791,901	178,436
Medical Assistance (County Share)	946,309	911,917	....	551,926	563,951	384,552
Social Services	3,223,306	5,785,145	....	2,762,624	2,929,848	936,764
Other Welfare Costs	1,478,605	1,420,462	669,181	506,453	349,835	109,047
TOTAL HUMAN SERVICES	7,873,597	10,855,300	669,181	4,766,376	5,145,597	1,761,295
LIBRARIES	245,678	148,570	....	87,704	284,389	62,000
RECREATION AND PARKS	37,949	218,854	137,169	50,097	171,921	9,720
CONSERVATION OF NATURAL RESOURCES	170,079	430,977	302,431	290,411	325,391	348,865
ECONOMIC DEVELOPMENT	73,859	50,000	54,313	87,418	36,684	20,034
MISCELLANEOUS EXPENDITURES	84,897	221,230	52,814	1,060,002	132,166	66,258
INTEREST AND FISCAL CHARGES	578,596	8,969	55,852	282,003	7,102	236,690
TOTAL CURRENT EXPENDITURES	16,812,289	19,712,422	4,160,163	11,832,200	11,485,832	5,388,356
CAPITAL OUTLAY						
GENERAL GOVERNMENT	2,293,496	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	2,911,583	1,828,681	1,290,094	1,586,027	3,337,636	2,218,622
RECREATION AND PARKS	....	....	10,807	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	77,372	....	....	....
TOTAL CAPITAL OUTLAY	5,205,079	1,828,681	1,378,273	1,586,027	3,337,636	2,218,622
DEBT REDEMPTION - BONDS PAID	75,000	25,000	125,000	380,000	....	535,000
- OTHER LONG-TERM DEBT	10,000	....	....	....	20,014	6,554
TOTAL EXPENDITURES (Inc. Principal)	22,102,368	21,566,103	5,663,436	13,798,227	14,843,482	8,148,532
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	1,070,000	....	1,771	100,235	17,932	19,760
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	23,172,368	21,566,103	5,665,207	13,898,462	14,861,414	8,168,292

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1991 Estimate)	108,606	50,814	13,261	21,403	10,458	32,467
NET TAXABLE TAX CAPACITY	60,869,907	23,583,104	4,385,009	9,783,701	4,204,063	17,590,277
1990 TAX LEVY (Payable in 1991)	23,441,308	8,458,219	2,003,290	4,266,140	1,972,388	7,380,421
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	23,027,085	8,850,825	2,051,523	4,525,160	1,993,528	7,433,168
SPECIAL ASSESSMENTS	25,387	23,403	80,702	....	....	210,518
LICENSES AND PERMITS	632,949	106,772	1,960	43,974	1,460	2,360
FINES AND FORFEITS	383,626	283,634	70,254	102,386	73,422	115,799
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	29,741	71,295	....	....	....	28,764
- Highways	597,890	....	....	107,803	91,459	417,664
- Welfare	7,985,501	4,353,469	1,133,013	1,925,127	833,783	3,709,224
- All Other	652,606	192,457	25,584	385,030	19,173	80,430
State Grants - Local Government Aid	....	....	....	....	....	....
- Homestead Credit (HACA)	4,681,069	1,978,330	665,786	678,110	648,545	1,247,390
- Mobile Home Homestead Credit	....	21,037	11,065	....	2,344	14,479
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	20,568	23,437	126,424	1,935	125,261	321,908
- Highways	3,621,411	4,632,038	1,204,603	2,665,388	1,625,468	5,067,536
- Welfare	10,010,966	4,674,761	1,580,335	2,507,880	915,871	4,860,362
- Other	1,805,149	344,986	180,216	570,234	130,443	351,860
Local Units Grants	202,438	26,117	10,372	77,522	2,576	10,000
TOTAL INTERGOVERNMENTAL REVENUES	29,607,339	16,317,927	4,937,398	8,919,029	4,394,923	16,174,784
CHARGES FOR SERVICES	5,270,265	3,882,790	1,144,106	1,007,788	509,926	1,805,044
INTEREST EARNINGS	3,243,370	1,022,490	243,196	392,400	218,053	541,119
ALL OTHER REVENUES	320,129	953,348	157,514	601,150	260,281	599,789
TOTAL REVENUES	62,510,150	31,441,189	8,686,653	15,591,887	7,451,593	26,882,581
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	3,487,036
- OTHER LONG-TERM DEBT	....	150,000	....	359,192	398,140	....
OTHER SOURCES	....	....	460,836	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	2,805,143	52,904	227,725	138,713	348,495	716,850
- ENTERPRISE FUNDS	....	91,216	....	....	....	48,531
TOTAL REVENUES AND OTHER SOURCES	65,315,293	31,735,309	9,375,214	16,089,792	8,198,228	31,134,998

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	9,864,249	3,878,652	1,100,248	1,620,014	921,211	2,706,663
PUBLIC SAFETY - Sheriff	2,794,042	1,312,404	295,254	1,108,479	266,438	966,761
- Corrections	3,070,659	1,578,130	203,117	537,936	151,307	714,776
- Other	196,109	202,870	17,252	158,442	112,505	541,064
TOTAL PUBLIC SAFETY	6,060,810	3,093,404	515,623	1,804,857	530,250	2,222,601
HIGHWAYS						
Administration	519,037	216,074	135,837	272,882	79,148	201,946
Operation and Maintenance	3,306,214	2,893,978	860,297	1,598,565	835,657	1,992,218
TOTAL HIGHWAYS	3,825,251	3,110,052	996,134	1,871,447	914,805	2,194,164
SANITATION	.....	218,458	703,376	73,656	242,418	.....
HEALTH	3,457,416	1,485,278	22,901	825,447	20,861	75,986
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	767,846	475,492	124,778	159,907	66,657	315,674
General Assistance	1,597,737	468,835	104,220	265,100	68,248	823,027
Aid to Families with Dependent Children	4,135,871	2,337,209	1,036,689	1,150,757	474,852	2,817,385
Medical Assistance (County Share)	2,047,922	1,590,116	447,830	823,185	306,686	1,456,113
Social Services	15,115,958	7,052,418	1,802,737	2,963,570	1,481,320	5,471,070
Other Welfare Costs	2,295,355	1,978,859	362,311	555,720	135,700	1,065,477
TOTAL HUMAN SERVICES	25,960,689	13,902,929	3,878,565	5,918,239	2,533,463	11,948,746
LIBRARIES	534,779	132,224	26,000	97,932	16,653	156,156
RECREATION AND PARKS	934,226	125,539	37,302	31,065	104,255	91,202
CONSERVATION OF NATURAL RESOURCES	410,944	409,610	262,376	129,808	161,142	696,418
ECONOMIC DEVELOPMENT	75,000	228,982	32,997	108,224	5,000	79,441
MISCELLANEOUS EXPENDITURES	42,988	109,887	49,088	.....	292,743	345,623
INTEREST AND FISCAL CHARGES	2,039,868	603,233	79,530	37,302	120,915	72,877
TOTAL CURRENT EXPENDITURES	53,206,220	27,298,248	7,704,140	12,517,991	5,863,716	20,589,877
CAPITAL OUTLAY						
GENERAL GOVERNMENT	3,386,391	.....	.....	5,565	.....	.....
PUBLIC SAFETY	9,255	.....	.....	.....	.....	.....
HIGHWAYS	4,690,754	2,379,894	907,764	2,203,790	1,463,159	6,930,688
RECREATION AND PARKS	.....	.....	.....	.....	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	12,747	142,341	.....	.....
TOTAL CAPITAL OUTLAY	8,086,400	2,379,894	920,511	2,351,696	1,463,159	6,930,688
DEBT REDEMPTION - BONDS PAID	45,000	965,000	140,000	185,000	80,000	705,000
- OTHER LONG-TERM DEBT	68,752	16,772	51,711	5,742	.....	18,040
TOTAL EXPENDITURES (Inc. Principal)	61,406,372	30,659,914	8,816,362	15,060,429	7,406,875	28,243,605
OTHER FINANCING USES						
OTHER USES	.....	.....	460,836	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	2,805,143	52,904	227,725	138,713	348,495	716,850
- ENTERPRISE FUNDS	15,665	.....	.....	.....	.....	87,893
TOTAL EXPENDITURES AND OTHER USES	64,227,180	30,712,818	9,504,923	15,199,142	7,755,370	29,048,348

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1991 Estimate)	10,713	488,363	4,512	17,170	17,584	49,789
NET TAXABLE TAX CAPACITY	5,206,458	377,860,538	2,021,120	10,439,939	12,203,469	18,919,246
1990 TAX LEVY (Payable in 1991)	2,177,605	109,560,422	861,315	3,246,901	3,033,034	6,302,035
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,335,856	131,987,548	970,590	3,083,713	3,075,232	6,411,654
SPECIAL ASSESSMENTS	186,102	325,897	156,058	211,730	259,857	54,697
LICENSES AND PERMITS	15,334	665,457	2,054	3,371	1,450	171,705
FINES AND FORFEITS	26,255	3,201,391	14,038	88,300	....	264,966
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	105,706	....	....	....	....
- Highways	4,082	....	....	33,781	....	....
- Welfare	691,549	59,786,885	288,040	1,013,132	1,528,129	2,103,596
- All Other	85,317	2,389,279	6,530	5,621	158,493	167,575
State Grants - Local Government Aid	....	....	....	....	....	....
- Homestead Credit (HACA)	408,085	9,062,928	356,210	1,036,092	724,295	1,559,487
- Mobile Home Homestead Credit	3,601	....	2,430	2,754	5,146	20,249
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	30,637	....	100,901	60,373	78,842	52,364
- Highways	1,335,932	6,733,160	584,915	2,597,122	2,634,021	2,312,108
- Welfare	1,025,517	79,979,302	354,212	1,434,759	1,832,454	2,965,285
- Other	186,041	13,143,924	135,296	206,192	277,197	695,619
Local Units Grants	2,883	4,148,357	....	....	....	6,240
TOTAL INTERGOVERNMENTAL REVENUES	3,773,644	175,349,541	1,828,534	6,389,826	7,238,577	9,882,523
CHARGES FOR SERVICES	335,735	23,167,632	393,250	838,531	1,382,458	1,235,566
INTEREST EARNINGS	187,899	15,420,170	570,801	573,758	720,496	710,664
ALL OTHER REVENUES	291,062	16,275,993	75,266	331,047	268,493	1,143,613
TOTAL REVENUES	7,151,887	366,393,629	4,010,591	11,520,276	12,946,563	19,875,388
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	3,700,116	....	....	....	469,379
- OTHER LONG-TERM DEBT	....	323,398	....	43,722	....	....
OTHER SOURCES	....	....	....	....	....	453,960
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	423,280	2,265,322	....	52,500	500,863	240,000
- ENTERPRISE FUNDS	....	50,000	....	....	....	180,322
TOTAL REVENUES AND OTHER SOURCES	7,575,167	372,732,465	4,010,591	11,616,498	13,447,426	21,219,049

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,167,138	46,473,705	614,401	1,717,722	1,198,910	3,172,926
PUBLIC SAFETY - Sheriff	388,370	13,645,192	366,887	693,708	581,018	1,296,435
- Corrections	128,408	24,077,507	42,548	44,543	55,460	1,155,605
- Other	16,307	1,081,036	53,338	18,712	20,542	84,220
TOTAL PUBLIC SAFETY	533,085	38,803,735	462,773	756,963	657,020	2,536,260
HIGHWAYS						
Administration	236,469	2,041,401	164,179	105,556	96,956	129,052
Operation and Maintenance	629,637	6,541,387	646,384	1,763,155	2,345,227	1,400,658
TOTAL HIGHWAYS	866,106	8,582,788	810,563	1,868,711	2,442,183	1,529,710
SANITATION	267,394	5,325,936	97,971	277,090	264,385	16,526
HEALTH	374,593	13,577,471	24,658	....	550,344	1,298,086
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	100,758	9,176,499	23,010	158,079	244,186	295,414
General Assistance	57,107	13,065,193	69,633	154,997	334,697	336,436
Aid to Families with Dependent Children	364,731	57,238,415	180,902	313,754	532,535	947,038
Medical Assistance (County Share)	319,622	15,268,060	163,224	523,833	732,097	1,080,871
Social Services	1,067,591	89,251,929	309,861	2,278,204	2,774,623	5,709,565
Other Welfare Costs	168,905	13,642,982	140,496	198,736	501,439	423,386
TOTAL HUMAN SERVICES	2,078,714	197,643,078	887,126	3,627,603	5,119,577	8,792,710
LIBRARIES	33,806	4,294,311	34,942	44,348	43,760	163,045
RECREATION AND PARKS	56,734	6,378,144	32,405	100,945	72,737	102,189
CONSERVATION OF NATURAL RESOURCES	157,798	969,473	206,433	398,677	413,237	269,559
ECONOMIC DEVELOPMENT	....	2,900,098	14,853	24,900	....	62,494
MISCELLANEOUS EXPENDITURES	22,729	27,777	40,250	....	97,131	....
INTEREST AND FISCAL CHARGES	78,478	7,195,690	166,892	42,911	41,700	73,348
TOTAL CURRENT EXPENDITURES	5,636,575	332,172,206	3,393,267	8,859,870	10,900,984	18,016,853
CAPITAL OUTLAY						
GENERAL GOVERNMENT	....	5,885,756	....	....	2,081,215	....
PUBLIC SAFETY	....	1,257,563	....	....	....	....
HIGHWAYS	899,022	11,248,361	335,238	2,249,385	1,398,847	1,967,949
RECREATION AND PARKS	....	2,104,778	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	4,345,899	....	....	....	154,155
TOTAL CAPITAL OUTLAY	899,022	24,842,357	335,238	2,249,385	3,480,062	2,122,104
DEBT REDEMPTION - BONDS PAID	50,000	4,014,493	195,000	80,000	....	30,000
- OTHER LONG-TERM DEBT	....	687,939	....	....	....	190,000
TOTAL EXPENDITURES (Inc. Principal)	6,585,597	361,716,995	3,923,505	11,189,255	14,381,046	20,358,957
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	423,280	2,265,322	....	52,500	500,863	240,000
- ENTERPRISE FUNDS	....	620,721	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,008,877	364,603,038	3,923,505	11,241,755	14,881,909	20,598,957

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
POPULATION (1991 Estimate)	9,771	15,164	197,767	59,785	43,638	14,337
NET TAXABLE TAX CAPACITY	5,431,955	6,194,051	66,286,472	38,267,140	53,265,999	6,522,927
1990 TAX LEVY (Payable in 1991)	1,834,945	1,867,030	44,484,344	11,937,935	9,674,706	2,998,969
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	1,886,883	2,128,279	56,619,213	14,851,958	10,137,837	3,109,683
SPECIAL ASSESSMENTS	16,185	269,736	....	74,649	44,744	342,147
LICENSES AND PERMITS	1,610	1,349	120,665	566,860	74,728	7,302
FINES AND FORFEITS	48,820	66,366	689,530	262,996	385,537	52,277
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	500	....	....
- Highways	458,679	407,193	1,263,248	318,741	....	31,518
- Welfare	561,245	522,595	22,209,269	2,881,488	2,040,747	667,611
- All Other	12,443	148,591	1,380,544	60,063	106,436	106,093
State Grants - Local Government Aid	....	5,324	....	....	....	2,540
- Homestead Credit (HACA)	588,289	636,115	7,336,348	3,340,347	663,924	1,000,078
- Mobile Home Homestead Credit	1,904	18,256	69,051	30,703	6,086	4,968
- Attached Machinery Aid	....	....	....	76,204	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	18,681	2,876	7,695,780	14,810	7,503	78,961
- Highways	2,079,191	3,436,165	9,700,333	3,107,491	1,114,822	1,632,961
- Welfare	704,223	774,708	30,314,182	3,075,185	2,204,471	1,027,832
- Other	112,537	261,567	3,623,486	340,468	451,020	220,352
Local Units Grants	....	17,695	27,724	74,213	....	23,971
TOTAL INTERGOVERNMENTAL REVENUES	4,537,192	6,231,085	83,619,965	13,320,213	6,595,009	4,796,885
CHARGES FOR SERVICES	123,706	882,487	5,793,595	2,546,503	1,774,105	721,304
INTEREST EARNINGS	347,971	342,781	2,104,251	1,619,336	864,614	249,440
ALL OTHER REVENUES	369,561	287,637	7,377,812	1,439,414	854,006	195,319
TOTAL REVENUES	7,331,928	10,209,720	156,325,031	34,681,929	20,730,580	9,474,357
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	2,830,368	....	....
- OTHER LONG-TERM DEBT	....	140,778	2,741,000	90,548	550,000	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	160,000	108,135	533,245	....	375,611	192,832
- ENTERPRISE FUNDS	....	....	689,097	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,491,928	10,458,633	160,288,373	37,602,845	21,656,191	9,667,189

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	881,568	915,631	18,117,843	6,647,124	3,952,567	1,370,129
PUBLIC SAFETY - Sheriff	357,127	504,458	5,748,278	1,809,366	1,602,970	549,032
- Corrections	14,205	13,761	6,574,404	2,999,133	1,322,461	91,644
- Other	18,629	26,206	2,920,870	799,875	153,454	27,775
TOTAL PUBLIC SAFETY	389,961	544,425	15,243,552	5,608,374	3,078,885	668,451
HIGHWAYS						
Administration	89,873	144,267	3,571,364	449,561	237,399	460,415
Operation and Maintenance	814,573	1,637,654	14,859,148	1,865,341	789,926	1,287,961
TOTAL HIGHWAYS	904,446	1,781,921	18,430,512	2,314,902	1,027,325	1,748,376
SANITATION	272,319	389,102	44,932	1,220,749	175,302	140,332
HEALTH	71,957	....	5,365,500	1,253,634	638,715	634,225
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	47,341	81,933	3,000,368	170,056	166,159	72,519
General Assistance	61,842	77,704	3,263,464	339,060	238,822	99,433
Aid to Families with Dependent Children	350,154	260,318	15,016,725	605,274	1,175,829	182,771
Medical Assistance (County Share)	227,147	429,481	6,564,585	899,728	758,288	389,420
Social Services	941,329	1,062,161	43,300,856	4,665,828	4,088,372	1,630,187
Other Welfare Costs	103,598	213,668	8,724,951	866,257	579,066	101,699
TOTAL HUMAN SERVICES	1,731,411	2,125,265	79,870,949	7,546,203	7,006,536	2,476,029
LIBRARIES	66,213	42,390	199,537	601,182	304,772	156,477
RECREATION AND PARKS	149,304	43,548	216,969	256,300	115,600	25,172
CONSERVATION OF NATURAL RESOURCES	113,694	542,568	3,555,542	322,964	368,818	477,076
ECONOMIC DEVELOPMENT	5,341	68,634	974,622	403,080	12,661	64,769
MISCELLANEOUS EXPENDITURES	13,102	145,664	....	....	472,551	80,777
INTEREST AND FISCAL CHARGES	10,074	8,913	902,288	638,709	115,110	97,045
TOTAL CURRENT EXPENDITURES	4,609,390	6,608,061	142,922,246	26,813,221	17,268,842	7,938,858
CAPITAL OUTLAY						
GENERAL GOVERNMENT	214,100	....	407,927	....	51,657	34,955
PUBLIC SAFETY	....	....	358,029	....	....	....
HIGHWAYS	2,162,826	2,608,213	8,164,413	4,513,372	1,443,090	1,407,442
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	16,677	....	186,862	....	....	9,865
TOTAL CAPITAL OUTLAY	2,393,603	2,608,213	9,117,231	4,513,372	1,494,747	1,452,262
DEBT REDEMPTION - BONDS PAID	10,000	....	20,000	335,000	445,000	115,000
- OTHER LONG-TERM DEBT	....	54,743	3,562,391	126,275	550,000	160,000
TOTAL EXPENDITURES (Inc. Principal)	7,012,993	9,271,017	155,621,868	31,787,868	19,758,589	9,666,120
OTHER FINANCING USES						
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	160,000	108,135	533,245	....	375,611	192,832
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL EXPENDITURES AND OTHER USES	7,172,993	9,379,152	156,155,113	31,787,868	20,134,200	9,858,952

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1991 Estimate)	120,860	30,868	10,607	10,664	23,407	4,428
NET TAXABLE TAX CAPACITY	52,408,277	14,204,179	4,645,795	4,893,805	6,789,346	3,561,526
1990 TAX LEVY (Payable in 1991)	18,812,451	4,133,064	2,199,225	2,318,022	4,288,440	1,454,270
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	19,438,066	4,189,591	2,240,339	2,412,667	4,417,407	1,490,601
SPECIAL ASSESSMENTS	244,505	147,995	40,677	443,160	13,156	51,327
LICENSES AND PERMITS	230,580	26,119	1,457	2,375	37,439	595
FINES AND FORFEITS	625,140	108,463	....	....	143,794	620
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	....	....	....	374,566	....	168,952
- Welfare	5,728,796	1,166,444	667,063	780,767	2,361,739	333,040
- All Other	1,356,786	83,293	164,830	24,641	167,308	5,591
State Grants - Local Government Aid	....	....	....	....	....	....
- Homestead Credit (HACA)	4,616,512	1,279,669	784,828	686,262	1,352,713	410,424
- Mobile Home Homestead Credit	28,529	....	866	2,841	17,245	964
- Attached Machinery Aid	46,227	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	72,168	45,826	84,378	107,420	102,213	27,067
- Highways	3,705,431	2,154,948	1,071,338	1,246,893	2,394,687	1,641,738
- Welfare	7,233,945	1,889,130	1,119,580	1,062,381	3,011,415	447,078
- Other	1,461,872	321,070	110,648	51,294	642,963	66,169
Local Units Grants	....	22,578	....	7,078	47,654	....
TOTAL INTERGOVERNMENTAL REVENUES	24,250,266	6,962,958	4,003,531	4,344,143	10,097,937	3,101,023
CHARGES FOR SERVICES	2,980,791	1,692,737	185,938	421,839	1,155,182	147,352
INTEREST EARNINGS	2,494,276	547,031	187,820	525,756	550,778	65,456
ALL OTHER REVENUES	2,471,198	856,190	419,310	468,710	875,226	139,048
TOTAL REVENUES	52,734,822	14,531,084	7,079,072	8,618,650	17,290,919	4,996,022
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	11,725,000	....	....	445,000	....	....
- OTHER LONG-TERM DEBT	....	256,257	157,613	....	492,822	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	37,667	3,595,009	....	....	489,866	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	64,497,489	18,382,350	7,236,685	9,063,650	18,273,607	4,996,022

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	7,289,708	2,414,415	974,623	892,348	1,722,276	578,202
PUBLIC SAFETY - Sheriff	2,889,591	1,089,618	408,358	474,792	988,267	251,490
- Corrections	3,024,415	454,646	43,567	27,043	511,236	12,110
- Other	131,571	31,283	21,744	2,171	32,234	7,236
TOTAL PUBLIC SAFETY	6,045,577	1,575,547	473,669	504,006	1,531,737	270,836
HIGHWAYS						
Administration	744,505	216,733	151,452	90,488	182,274	177,698
Operation and Maintenance	3,000,292	1,289,059	1,005,655	1,258,046	1,269,886	1,001,210
TOTAL HIGHWAYS	3,744,797	1,505,792	1,157,107	1,348,534	1,452,160	1,178,908
SANITATION	284,775	714,914	115,006	352,025	....	88,987
HEALTH	2,282,295	685,642	....	185,703	948,936	54,157
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	494,059	169,851	111,739	96,884	243,024	21,991
General Assistance	689,887	367,390	103,204	94,203	294,522	29,262
Aid to Families with Dependent Children	3,396,799	465,033	362,784	476,741	1,376,089	173,562
Medical Assistance (County Share)	2,044,823	665,125	248,011	442,626	927,534	201,869
Social Services	10,624,372	2,759,055	1,565,626	1,653,150	2,751,809	640,833
Other Welfare Costs	1,786,715	320,104	149,541	201,781	1,338,056	67,615
TOTAL HUMAN SERVICES	19,036,655	4,746,558	2,540,905	2,965,385	6,931,034	1,135,132
LIBRARIES	614,971	97,143	25,165	35,942	155,791	10,099
RECREATION AND PARKS	713,761	112,387	30,000	52,724	48,549	8,890
CONSERVATION OF NATURAL RESOURCES	684,728	361,957	176,342	424,557	245,118	218,727
ECONOMIC DEVELOPMENT	1,928,648	30,000	193,224	35,000	1,931	4,223
MISCELLANEOUS EXPENDITURES	334,493	130,323	113,485	185,426	118,773	34,083
INTEREST AND FISCAL CHARGES	2,371,483	31,838	34,159	265,281	165,569	5,792
TOTAL CURRENT EXPENDITURES	45,331,891	12,406,516	5,833,685	7,246,931	13,321,874	3,588,036
CAPITAL OUTLAY						
GENERAL GOVERNMENT	7,178,124	....	....	....	....	....
PUBLIC SAFETY	....	....	....	....	....	....
HIGHWAYS	3,784,737	1,583,774	597,098	1,135,303	1,644,504	1,276,576
RECREATION AND PARKS	....	....	....	....	....	....
ALL OTHER CAPITAL OUTLAY	....	....	144,000	186,739	381,045	....
TOTAL CAPITAL OUTLAY	10,962,861	1,583,774	741,098	1,322,042	2,025,549	1,276,576
DEBT REDEMPTION - BONDS PAID	1,320,000	65,000	30,000	1,015,000	85,000	....
- OTHER LONG-TERM DEBT	385,000	17,275	128,594	....	19,762	33,852
TOTAL EXPENDITURES (Inc. Principal)	57,999,752	14,072,565	6,733,377	9,583,973	15,452,185	4,898,464
OTHER FINANCING USES						
OTHER USES	11,201,081	....	....	....	....	....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	37,667	3,595,009	....	....	489,866	....
- ENTERPRISE FUNDS	....	....	129,571	....	....	....
TOTAL EXPENDITURES AND OTHER USES	69,238,500	17,667,574	6,862,948	9,583,973	15,942,051	4,898,464

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1991 Estimate)	19,773	13,130	18,087	150,664	11,634	7,487
NET TAXABLE TAX CAPACITY	7,872,452	3,910,887	9,018,783	114,795,705	6,641,089	5,329,254
1990 TAX LEVY (Payable in 1991)	2,802,135	2,287,765	4,093,742	25,859,784	2,485,083	2,078,510
GOVERNMENTAL FUNDS						
REVENUES						
PROPERTY TAXES	2,894,833	2,383,824	4,074,989	31,323,855	2,514,129	2,129,678
SPECIAL ASSESSMENTS	....	159,060	51,295	....	30,395	165,998
LICENSES AND PERMITS	5,224	13,825	9,600	1,163,973	1,332	515
FINES AND FORFEITS	56,989	49,053	66,011	714,849	62,120	8,509
INTERGOVERNMENTAL REVENUES						
Federal Grants - Narcotics Control	....	....	....	299,409	....	....
- Highways	....	....	113,672	403,984	41,632	39,355
- Welfare	1,093,489	1,074,211	1,018,856	5,132,232	616,161	478,307
- All Other	24,682	117,548	51,489	904,217	64,310	13,176
State Grants - Local Government Aid	4,976	....	....	....	....	....
- Homestead Credit (HACA)	870,608	421,347	1,233,595	4,362,144	833,089	709,167
- Mobile Home Homestead Credit	15,106	10,750	....	35,141	....	5,278
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	40,428	79,919	18,705	826	7,451	23,810
- Highways	1,022,229	1,095,598	1,845,068	2,985,159	1,911,745	1,885,899
- Welfare	1,628,442	1,724,239	1,400,069	6,597,153	1,064,452	796,762
- Other	346,626	185,037	274,648	2,413,850	146,534	135,872
Local Units Grants	1,063	....	17,000	3,583,008	....	....
TOTAL INTERGOVERNMENTAL REVENUES	5,047,649	4,708,649	5,973,102	26,817,636	4,685,374	4,087,626
CHARGES FOR SERVICES	636,010	775,135	448,190	5,754,846	1,346,828	703,519
INTEREST EARNINGS	188,240	144,004	345,274	4,562,749	199,828	261,225
ALL OTHER REVENUES	296,368	547,015	232,766	3,825,072	396,879	229,735
TOTAL REVENUES	9,125,313	8,780,565	11,201,227	74,162,980	9,236,885	7,586,805
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	4,961,344	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	35,031,000	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	....	77,419	767,853	5,091,550	....	....
- ENTERPRISE FUNDS	....	....	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	9,125,313	8,857,984	16,930,424	114,285,530	9,236,885	7,586,805

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
CURRENT EXPENDITURES						
GENERAL GOVERNMENT	1,269,306	990,130	2,345,940	16,256,530	1,098,705	775,644
PUBLIC SAFETY - Sheriff	786,908	377,065	849,393	7,347,599	613,090	344,326
- Corrections	186,323	83,597	160,324	3,078,400	87,171	30,792
- Other	37,954	20,690	18,387	.....	13,330	9,158
TOTAL PUBLIC SAFETY	1,011,185	481,352	1,028,104	10,425,999	713,591	384,276
HIGHWAYS						
Administration	152,969	303,101	260,704	835,828	267,255	132,814
Operation and Maintenance	1,602,118	489,539	1,085,354	3,022,126	734,304	1,278,402
TOTAL HIGHWAYS	1,755,087	792,640	1,346,058	3,857,954	1,001,559	1,411,216
SANITATION	165,175	305,304	57,545	.....	345,798	206,412
HEALTH	184,396	727,699	291,517	5,305,776	136,305	.....
HUMAN SERVICES						
INCOME MAINTENANCE						
Minnesota Supplemental Assistance	169,647	92,158	114,917	629,088	144,913	71,720
General Assistance	154,043	246,574	186,449	611,349	111,392	89,716
Aid to Families with Dependent Children	444,207	408,342	606,975	738,976	474,004	511,488
Medical Assistance (County Share)	500,850	711,513	440,055	1,632,843	387,117	308,590
Social Services	2,138,650	2,039,606	1,657,542	14,420,801	1,835,475	1,250,794
Other Welfare Costs	262,744	385,771	327,040	1,570,175	244,747	163,681
TOTAL HUMAN SERVICES	3,670,141	3,883,964	3,332,978	19,603,232	3,197,648	2,395,989
LIBRARIES	55,000	24,541	135,734	2,410,784	314,235	24,045
RECREATION AND PARKS	69,988	44,690	80,108	722,895	33,032	12,841
CONSERVATION OF NATURAL RESOURCES	229,405	98,641	213,874	545,534	187,337	194,740
ECONOMIC DEVELOPMENT	65	.....	53,500	873,924	132,983	.....
MISCELLANEOUS EXPENDITURES	173,447	547,933	79,974	.....	169,485	34,589
INTEREST AND FISCAL CHARGES	.....	49,618	103,568	2,748,370	1,437	84,084
TOTAL CURRENT EXPENDITURES	8,583,195	7,946,512	9,068,900	62,750,998	7,332,115	5,523,836
CAPITAL OUTLAY						
GENERAL GOVERNMENT	.....	.....	.....	3,402,088	.....	.....
PUBLIC SAFETY	.....	.....	.....	10,116,656	.....	.....
HIGHWAYS	671,159	636,108	1,590,087	4,074,094	1,350,400	1,452,555
RECREATION AND PARKS	.....	.....	.....	1,005,228	.....	.....
ALL OTHER CAPITAL OUTLAY	.....	.....	.....	52,408	.....	.....
TOTAL CAPITAL OUTLAY	671,159	636,108	1,590,087	18,650,474	1,350,400	1,452,555
DEBT REDEMPTION - BONDS PAID	.....	140,000	35,000	1,930,000	5,000	120,000
- OTHER LONG-TERM DEBT	.....	.....	50,000	130,464	.....	14,313
TOTAL EXPENDITURES (Inc. Principal)	9,254,354	8,722,620	10,743,987	83,461,936	8,687,515	7,110,704
OTHER FINANCING USES						
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	.....	77,419	767,853	5,091,550	.....	.....
- ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	9,254,354	8,800,039	11,511,840	88,553,486	8,687,515	7,110,704

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1991

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1991 Estimate)	47,974	69,742	11,610	4,416,292
NET TAXABLE TAX CAPACITY	17,408,670	44,392,535	5,843,282	3,076,158,374
1990 TAX LEVY (Payable in 1991)	6,258,127	12,451,064	2,495,475	925,373,716
GOVERNMENTAL FUNDS				
REVENUES				
PROPERTY TAXES	6,464,933	12,787,378	2,544,435	1,026,161,144
SPECIAL ASSESSMENTS	....	118,345	426,556	14,306,574
LICENSES AND PERMITS	78,731	294,771	14,058	9,177,639
FINES AND FORFEITS	186,733	315,689	....	17,862,062
INTERGOVERNMENTAL REVENUES				
Federal Grants - Narcotics Control	....	48,709	....	1,248,536
- Highways	83,785	434,586	....	19,003,292
- Welfare	2,824,407	3,882,125	917,636	322,319,829
- All Other	214,836	51,018	8,202	29,467,736
State Grants - Local Government Aid	....	....	....	108,993
- Homestead Credit (HACA)	1,900,634	1,748,356	772,370	145,044,481
- Mobile Home Homestead Credit	....	65,638	3,346	1,253,727
- Attached Machinery Aid	....	....	....	2,381,787
- Taconite Homestead Credit	....	....	....	153,389
- Disparity Reduction Aid	101,127	8,761	62,190	14,404,222
- Highways	2,359,429	2,836,280	1,813,411	218,677,077
- Welfare	4,178,651	5,063,076	1,123,559	390,577,646
- Other	511,885	585,544	101,038	141,550,715
Local Units Grants	12,499	....	....	25,656,829
TOTAL INTERGOVERNMENTAL REVENUES	12,187,253	14,724,093	4,801,752	1,311,848,259
CHARGES FOR SERVICES	1,710,083	2,406,402	318,419	204,263,305
INTEREST EARNINGS	704,504	1,086,220	393,050	105,462,283
ALL OTHER REVENUES	384,369	779,084	165,150	135,114,612
TOTAL REVENUES	21,716,606	32,511,982	8,663,420	2,824,195,878
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	....	....	....	46,996,818
- OTHER LONG-TERM DEBT	....	....	....	51,161,930
OTHER SOURCES	....	....	....	1,323,035
OPERATING TRANSFERS IN - GOVERNMENTAL FUNDS	186,722	24,596	65,796	43,636,827
- ENTERPRISE FUNDS	....	....	....	1,271,129
TOTAL REVENUES AND OTHER SOURCES	21,903,328	32,536,578	8,729,216	2,968,585,617

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1991

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
CURRENT EXPENDITURES				
GENERAL GOVERNMENT	2,800,342	4,313,216	785,050	356,358,400
PUBLIC SAFETY - Sheriff	930,626	2,993,909	422,616	124,802,672
- Corrections	1,160,159	1,343,235	244,490	140,833,336
- Other	39,259	121,415	20,399	63,001,595
TOTAL PUBLIC SAFETY	2,130,044	4,458,559	687,505	328,637,603
HIGHWAYS				
Administration	277,441	201,573	139,834	25,104,549
Operation and Maintenance	2,092,139	2,636,658	1,027,642	167,847,460
TOTAL HIGHWAYS	2,369,580	2,838,231	1,167,476	192,952,009
SANITATION	.....	334,089	125,275	31,755,125
HEALTH	1,464,970	1,017,668	47,696	100,534,648
HUMAN SERVICES				
INCOME MAINTENANCE				
Minnesota Supplemental Assistance	384,111	496,194	87,734	40,448,502
General Assistance	355,759	379,263	91,960	60,190,223
Aid to Families with Dependent Children	1,403,391	2,081,385	315,982	236,430,030
Medical Assistance (County Share)	1,030,828	1,420,050	433,386	113,431,315
Social Services	4,927,502	6,407,394	1,662,159	436,124,068
Other Welfare Costs	724,301	1,418,457	202,755	314,136,720
TOTAL HUMAN SERVICES	8,825,892	12,202,743	2,793,976	1,200,760,858
LIBRARIES	141,349	600,552	25,204	42,337,026
RECREATION AND PARKS	100,560	801,327	47,980	23,639,280
CONSERVATION OF NATURAL RESOURCES	219,962	470,995	379,831	38,903,620
ECONOMIC DEVELOPMENT	132,352	.....	.....	23,856,723
MISCELLANEOUS EXPENDITURES	278,286	544,861	77,224	14,901,286
INTEREST AND FISCAL CHARGES	113,411	1,212,736	310,623	44,551,647
TOTAL CURRENT EXPENDITURES	18,576,748	28,794,977	6,447,840	2,399,188,225
CAPITAL OUTLAY				
GENERAL GOVERNMENT	34,473	5,245,671	.....	68,914,064
PUBLIC SAFETY	192,151	.....	.....	19,437,234
HIGHWAYS	1,696,540	2,584,875	1,154,278	219,979,210
RECREATION AND PARKS	.....	.....	.....	3,907,802
ALL OTHER CAPITAL OUTLAY	2,880	.....	.....	21,716,674
TOTAL CAPITAL OUTLAY	1,926,044	7,830,546	1,154,278	333,954,984
DEBT REDEMPTION - BONDS PAID	195,000	165,000	393,000	34,057,264
- OTHER LONG-TERM DEBT	.....	.....	75,656	16,629,779
TOTAL EXPENDITURES (Inc. Principal)	20,697,792	36,790,523	8,070,774	2,783,830,252
OTHER FINANCING USES				
OTHER USES	.....	.....	.....	11,760,463
OPERATING TRANSFERS OUT - GOVERNMENTAL FUNDS	186,722	24,596	65,796	43,636,827
- ENTERPRISE FUNDS	.....	.....	.....	2,728,747
TOTAL EXPENDITURES AND OTHER USES	20,884,514	36,815,119	8,136,570	2,841,956,289

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1991

NAME OF COUNTY	POPULATION	TYPE OF BOND				REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE						
AITKIN	12,405	2,125,000	....	....	....	....	2,125,000	945,000	356,466	986,503
ANOKA	248,677	45,641,927	....	350,000	290,000	....	46,281,927	1,395,000	4,460,914	10,795,791
BECKER	27,920	105,000	....	55,000	2,255,000	....	3,215,000	....	603,389	2,030,612
BELTRAMI	34,703	25,000	....	....	4,215,000	....	6,040,000	....	553,295	593,134
BENTON	31,071	....	....	....	....	....	....	....	454,277	572,440
BIG STONE	6,226	....	....	....	....	....	....	....	163,257	34,051
BLUE EARTH	54,194	400,000	140,000	1,790,000	....	....	2,330,000	1,150,000	510,104	3,139,842
BROWN	26,999	735,000	....	365,000	....	....	1,100,000	....	284,800	207,310
CARLTON	29,230	3,075,000	....	....	....	....	3,075,000	....	557,515	742,119
CARVER	49,312	1,840,000	....	165,000	....	....	2,085,000	....	1,043,266	382,865
CASS	21,903	....	....	....	630,000	....	630,000	245,000	1,019,351	2,646,127
CHIPPEWA	13,162	....	....	745,000	730,000	....	1,475,000	915,000	112,854	184,007
CHISAGO	31,363	....	....	6,265,000	5,990,000	....	12,255,000	525,000	632,961	386,046
CLAY	50,548	....	....	2,340,000	475,000	....	2,815,000	960,000	366,567	318,846
CLEARWATER	8,276	15,000	....	....	....	....	15,000	....	330,789	886,109
COOK	3,880	400,000	2,115,000	45,000	....	....	2,560,000	....	130,760	580,862
COTTONWOOD	12,634	1,950,000	....	1,770,000	....	....	3,720,000	1,625,000	238,978	477,163
CROW WING	44,964	2,165,000	....	....	5,000,000	....	7,665,000	....	611,315	243,744
DAKOTA	282,632	49,035,000	....	....	....	....	49,035,000	....	4,803,023	19,514,009
DODGE	15,884	....	....	....	625,000	....	625,000	....	131,027	2,916,007
DOUGLAS	28,849	2,000,000	....	....	12,295,000	1,335,000	16,240,000	6,835,000	382,647	2,311,614
FARIBAUT	16,857	1,440,000	....	1,500,000	1,625,000	....	5,505,000	575,000	186,795	116,396
FILLMORE	20,846	....	....	....	605,000	....	605,000	....	422,871	240,260
FREEBORN	33,030	980,000	....	1,280,000	....	....	2,260,000	....	446,026	1,458,661
GOODHUE	40,929	575,000	....	130,000	....	....	705,000	....	1,088,276	1,887,381
GRANT	6,229	....	....	180,000	5,000	....	185,000	....	105,789	123,298
HENNEPIN	1,039,099	68,905,000	....	....	26,750,000	....	95,655,000	11,175,000	52,435,823	132,551,531
HOUSTON	18,567	....	....	....	....	....	....	....	302,711	213,035
HUBBARD	15,056	....	....	....	....	....	....	....	430,291	884,704
ISANTI	26,516	3,295,000	....	....	2,800,000	....	6,095,000	4,305,000	300,108	469,788
ITASCA	40,864	5,775,000	....	....	....	....	5,775,000	....	5,949,256	469,483
JACKSON	11,583	915,000	....	60,000	....	....	975,000	....	334,277	68,061
KANABEC	12,881	175,000	....	225,000	....	....	400,000	....	208,959	294,675
KANDIYOHI	38,973	4,150,000	....	2,853,000	....	1,630,000	8,633,000	380,000	537,381	1,713,907
KITSON	5,712	....	....	....	2,375,428	....	4,050,428	2,375,428	93,170	426,624
KOOCHICING	15,808	875,000	....	23,942	455,000	....	4,853,942	....	402,772	168,854
LAC QUI PARLE	8,865	....	....	205,000	....	....	205,000	....	151,330	78,984
LAKE	10,370	950,000	900,000	....	2,320,000	510,000	4,680,000	....	318,452	1,192,778
LAKE OF THE WOODS	4,093	....	....	80,000	60,000	....	1,640,000	....	96,815	707,723
LE SUEUR	23,346	500,000	....	....	....	....	2,445,000	....	121,542	....
LINCOLN	6,848	310,000	....	2,670,000	....	....	2,980,000	1,975,000	47,285	344,311
LYON	24,774	....	....	365,000	....	....	365,000	....	173,865	122,000
MCLEOD	32,155	3,310,000	....	140,000	....	....	3,450,000	1,755,000	530,017	1,415,132
MAHNOMEN	5,022	60,000	....	180,000	....	....	240,000	60,000	59,304	639,378
MARSHALL	10,916	....	....	1,665,000	....	1,040,000	2,705,000	1,165,000	145,990	109,957
MARTIN	22,870	....	....	2,210,000	....	....	2,210,000	....	145,511	195,039
MEEKER	20,891	....	....	323,000	....	700,528	1,023,528	180,000	443,026	319,697
MILLE LACS	18,786	....	....	....	....	....	....	....	291,925	306,087
MORRISON	29,785	3,030,000	....	....	5,185,000	....	8,215,000	....	257,920	192,568

TABLE 4
OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1991

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	37,340	....	....	115,000	....	....	....	115,000	....	306,059	147,835
MURRAY	9,602	....	....	705,000	....	....	....	705,000	....	213,426	500,290
NICOLLET	28,383	3,640,000	....	425,000	....	....	....	4,065,000	650,000	889,920	109,387
NOBLES	19,991	....	....	....	....	....	....	....	....	239,285	198,093
NORMAN	7,936	....	....	2,790,000	....	....	....	2,790,000	565,000	66,618	92,305
OLMSTED	108,606	....	....	135,000	85,775,000	20,000,000	....	105,910,000	34,200,000	1,570,433	2,506,049
OTTER TAIL	50,814	25,000	....	35,000	3,570,000	....	4,925,000	8,555,000	3,570,000	1,522,789	317,981
PENNINGTON	13,261	175,000	....	....	685,000	....	....	860,000	480,000	73,824	306,237
PINE	21,403	335,000	....	....	....	....	....	335,000	335,000	192,852	484,468
PIPESTONE	10,458	1,510,000	....	....	....	....	....	1,510,000	1,510,000	108,405	620,375
POLK	32,467	....	....	2,036,000	4,040,000	....	3,500,000	9,576,000	....	174,325	218,041
POPE	10,713	810,000	....	....	....	....	....	810,000	....	164,102	61,439
RAMSEY	488,363	106,117,653	....	....	....	....	....	106,117,653	....	14,529,886	3,746,726
RED LAKE	4,512	....	....	250,000	....	....	2,235,000	2,485,000	150,000	54,346	98,320
REDWOOD	17,170	....	....	390,000	....	....	....	390,000	....	341,365	144,996
RENVILLE	17,584	....	....	....	....	....	....	....	....	93,648	101,092
RICE	49,789	475,000	....	....	850,000	....	....	1,325,000	....	600,105	780,239
ROCK	9,771	....	....	1,428,224	....	....	....	1,428,224	....	201,464	44,335
ROSEAU	15,164	....	....	....	....	....	....	....	....	284,806	280,832
ST. LOUIS	197,767	....	....	....	10,020,000	....	....	10,020,000	3,615,000	6,236,308	18,247,143
SCOTT	59,785	10,690,000	....	380,000	....	....	....	11,070,000	65,000	1,552,083	820,392
SHERBURNE	43,638	510,000	....	....	425,000	....	....	935,000	....	508,024	....
SIBLEY	14,337	....	....	835,000	....	....	....	835,000	590,000	282,646	607,768
STEARNS	120,860	7,105,000	....	1,520,000	26,185,000	....	....	34,810,000	26,185,000	2,081,989	3,915,588
STEELE	30,868	....	....	240,000	435,000	100,000	....	775,000	....	182,622	495,392
STEVENS	10,607	....	....	....	190,000	....	....	190,000	....	191,691	332,832
SWIFT	10,664	....	....	1,990,000	929,250	205,000	....	3,124,250	....	254,180	246,130
TODD	23,407	1,955,000	....	....	325,000	....	....	2,280,000	1,235,000	549,628	655,330
TRAVERSE	4,428	....	....	....	....	....	....	....	....	149,922	118,485
WABASHA	19,773	....	....	....	....	....	....	....	....	373,566	69,292
WADENA	13,130	640,000	....	....	325,000	....	100,000	1,065,000	325,000	136,996	72,536
WASECA	18,087	2,420,000	....	15,000	....	....	2,580,000	5,015,000	....	548,745	234,894
WASHINGTON	150,664	32,910,000	1,165,000	5,345,000	....	....	....	39,420,000	1,165,000	1,822,229	36,051,763
WATONWAN	11,634	....	....	10,000	....	....	....	10,000	....	276,668	55,852
WILKIN	7,487	390,000	....	545,000	....	....	....	935,000	....	121,493	97,599
WINONA	47,974	1,810,000	....	....	1,880,000	....	....	3,690,000	....	339,280	114,630
WRIGHT	69,742	16,990,000	....	60,000	13,850,000	....	....	30,900,000	....	736,926	281,976
YELLOW MEDICINE	11,610	....	....	1,418,300	....	....	2,380,000	3,798,300	95,000	160,204	99,476
TOTAL	4,416,292	393,264,580	4,320,000	48,647,466	224,169,678	22,850,528	31,740,000	724,992,252	113,275,428	121,907,900	269,935,631

[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 - 1991

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]	13,162	3,852,359	3,622,310	230,049	332,777	21,759	541,067	....	....	....	....	326,624	....	50,018	120,000
CLEARWATER		8,276	2,593,403	2,579,509	13,894	7,456	....	21,350	....	....	....	....	105,266	....	49,685	90,947
COOK	[2]	3,880	2,695,542	3,016,208	-320,666	466,176	....	145,510	300,099	....	....	....	139,024	....	....	....
DOUGLAS		28,849	22,531,659	21,657,948	873,711	359,883	....	1,233,594	....	....	....	....	919,327	....	437,568	398,184
GRANT		6,229	1,558,692	1,672,717	-114,025	14,520	....	-99,505	....	....	....	....	5,410	....	....	....
HENNEPIN		1,039,099	204,626,924	229,276,976	-24,650,052	18,148,602	2,650,859	-9,152,309	14,313,044	....	2,425,582	....	12,389,574	....	2,650,859	1,397,929
ITASCA		40,864	17,314,879	16,900,741	414,138	49,316	....	463,454	....	....	....	....	667,622	....	38,872	227,297
KANABEC		12,881	5,366,208	5,153,679	212,529	191,614	....	404,143	....	....	....	....	94,008	....	16,274	148,823
MAHNOMEN	[1]	5,022	831,007	902,754	-71,747	2,237	....	-69,510	....	....	....	....	2,691	....	9,894	18,807
MEEKER		20,891	5,247,411	5,071,275	176,136	209,854	....	385,990	....	....	....	....	879,675	696,687	....	....
MURRAY		9,602	2,698,036	2,635,388	62,648	52,859	10,683	104,824	....	....	....	....	217,348	....	....	....
OLMSTED		108,606	11,058,920	11,079,268	-20,348	540,790	675,108	-154,666	....	....	....	88,685	191,984	....	675,108	569,789
PIPESTONE	[2]	10,458	5,413,299	5,422,781	-9,482	300,967	....	291,485	197,532	....	....	....	366,929	....	123,369	128,241
RENVILLE		17,584	2,481,230	2,540,686	-59,456	60,766	....	1,310	....	....	....	....	95,172	....	....	....
SWIFT	[1]	10,664	2,680,254	2,710,915	-30,661	50,125	28,526	-9,062	....	....	....	....	116,344	....	18,278	70,930
TOTAL		1,336,067	290,949,823	314,243,155	-23,293,332	20,787,942	3,386,935	-5,892,325	14,810,675	0	2,425,582	88,685	16,516,998	696,687	4,069,925	3,170,947

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 - 1991

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS
BECKER	[1]	27,920	1,400,104	1,344,267	55,837	1,648	15,223	42,262	....	....	....	4,597	....	15,223	25,000
BELTRAMI		34,703	3,543,324	3,479,909	63,415	34,187	70,056	27,546	38	....	....	598,424	1,180,784	70,056	33,228
COOK	[2]	3,880	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		15,884	1,967,953	1,900,441	67,512	15,739	23,272	59,979	....	....	....	3,948	....	23,272	55,000
HUBBARD		15,056	3,259,899	2,950,710	309,189	6,800	973	315,016	....	....	1,249	300,087	....	....	4,625
ITASCA		40,864	2,578,249	2,574,326	3,923	4,579	....	8,502	....	1,579	....	83,165	....	....	....
LAKE	[1]	10,370	1,655,216	1,604,583	50,633	148,668	76,593	122,708	88,347	....	....	23,231	....	75,938	80,000
MAHONOMEN	[3]	5,022	1,173,231	996,000	177,231	....	....	177,231	....	....	....	....	....	2,266	....
PENNINGTON	[1]	13,261	1,807,962	1,712,810	95,152	87,915	17,726	165,341	74,075	....	....	41,070	....	17,726	75,000
PIPESTONE	[2]	10,458	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		488,363	6,269,895	6,484,262	-214,367	....	42,019	-256,386	....	....	....	-376,698	24,523	41,800	....
ST. LOUIS		197,767	17,195,493	18,010,341	-814,848	2,273,452	261,531	1,197,073	2,265,939	....	....	397,440	....	233,720	500,000
STEELE		30,868	2,772,841	2,712,844	59,997	52,841	38,781	74,057	....	....	....	61,308	....	38,781	80,000
TODD-WADENA	[1]	13,130	1,917,146	1,983,684	-66,538	31,129	17,691	-53,100	....	....	....	2,900	....	17,691	50,000
TRAVERSE		4,428	1,497,050	1,427,059	69,991	4,962	....	74,953	....	....	....	40,697	....	....	....
TOTAL		911,974	47,038,363	47,181,236	-142,873	2,661,920	563,865	1,955,182	2,428,399	1,579	1,249	-76,611	1,321,789	1,180,784	902,853

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

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1991

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE			
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		12,405														
CONSERVATION CENTER			397,762	410,381	-12,619	13,175	....	556	....	....	....	16,798	....	....	....	9,400
ANOKA		248,677														
GOLF COURSE			476,142	368,394	107,748	....	....	107,748	....	....	....	14,585	....	....	....	....
WAVE POOL			396,727	369,842	26,885	....	....	26,885	....	....	....	6,637	....	....	....	....
BELTRAMI		34,703														
NURSING SERVICE			712,411	860,309	-147,898	226,156	....	78,258	....	110,216	102,772	....	107,314	....	....	....
CLAY		50,548														
NURSING SERVICE			919,873	1,583,960	-664,087	478,491	442	-186,038	....	189,484	286,305	-244,253	3,763	....	....	....
SOLID WASTE			727,394	636,082	91,312	834,220	....	925,532	660,536	....	69,243	....	87,947	....	....	....
CLEARWATER		8,276														
NURSING SERVICE			893,301	926,985	-33,684	69,898	....	36,214	....	12,390	55,874	....	6,327	....	....	....
CROW WING		44,964														
SOLID WASTE			1,088,448	1,163,888	-75,440	1,067,288	328,209	663,639	745,760	....	78,275	71,899	2,755,998	....	325,833	....
DAKOTA		282,632														
GEOGRAPHIC INFORMATION			19,042	....	19,042	....	....	19,042	....	....	....	....	....	....	....	....
SOLID WASTE			5,521,479	4,330,227	1,191,252	439,279	342,853	1,287,678	....	....	....	....	5,001	6,853,630	203,168	2,700,000
DODGE		15,884														
SOLID WASTE			504,438	478,201	26,237	152,452	4,639	174,050	....	....	96,547	....	....	272,452	4,639	....
DOUGLAS		28,849														
NURSING SERVICE			655,538	1,001,067	-345,529	198,698	....	-146,831	....	95,349	103,349	-200,000	8,725	....	....	....
PUBLIC TRANSIT			11,280	74,869	-63,589	39,844	....	-23,745	....	11,228	28,616	-23,305	....	....	....	....
SOLID WASTE			1,102,278	1,741,484	-639,206	1,134,377	15,637	479,534	803,960	....	75,445	-536,873	266,999	1,950,000	15,637	265,747
FILLMORE		20,846														
SANITATION			277,014	536,867	-259,853	102,174	23,062	-180,741	35,450	....	58,419	-196,476	116,704	411,768	23,062	33,933
GRANT		6,229														
NURSING SERVICE			175,945	304,797	-128,852	144,982	....	16,130	83,520	23,897	36,255	....	....	....	....	....
HENNEPIN		1,039,099														
CENTER HOSPITAL FACILITY			1,902,287	661,523	1,240,764	110,603	1,304,483	46,884	....	....	....	....	....	....	1,304,483	670,288
METRO HEALTH PLAN			47,132,386	40,789,180	6,343,206	....	....	6,343,206	....	....	....	....	270,520	....	....	....
SOLID WASTE			60,810,484	63,586,547	-2,776,063	4,183,797	....	1,407,734	....	1,425	3,704,826	....	6,131,033	....	....	130,179
HUBBARD		15,056														
SOLID WASTE			42,187	809,306	-767,119	828,646	....	61,527	....	....	72,161	-62,109	55,634	....	....	....
JACKSON		11,583														
NURSING SERVICE			320,933	601,984	-281,051	339,645	....	58,594	....	131,574	89,000	....	2,266	....	....	....
KITTSON		5,712														
NURSING SERVICE			263,883	267,541	-3,658	55,082	....	51,424	....	7,270	20,612	....	4,299	....	....	....
RURAL WATER DISTRICT			210,569	274,715	-64,146	189,915	140,933	-15,164	107,000	485,335	835,000	140,933	905,035

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			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
LAKE		10,370														
SANITARY DISTRICT			50,568	163,112	-112,544	19,983	1,741	-94,302	16,382	....	....	....	63,341	....	1,400	15,000
LAKE OF THE WOODS	4,093															
AMBULANCE			38,773	60,012	-21,239	80,617	....	59,378	22,208	....	30,655	....	82,875	....	....	....
MEDICAL CLINIC			35,507	26,430	9,077	21,790	5,090	25,777	1,448	....	....	....	3,617	....	5,090	30,000
MAHONOMEN	5,022															
CLINIC			257,140	476,959	-219,819	....	....	-219,819	....	....	....	....	....	....	....	....
MARSHALL	10,916															
M-K RECOVERY CENTER			32,624	27,750	4,874	....	5,086	-212	....	....	....	....	629	....	....	....
OLMSTED	108,606															
CAMPUS			1,017,558	1,080,184	-62,626	571,415	643,079	-134,290	....	....	....	-15,665	39,577	....	642,280	840,819
WASTE MANAGEMENT			8,080,088	7,927,748	152,340	6,799,747	4,461,783	2,490,304	594,187	....	567,127	....	2,097,750	14,665,624	4,431,122	15,847,509
OTTER TAIL	50,814															
WASTE MANAGEMENT			3,635,798	3,062,857	572,941	42,737	....	615,678	....	....	29,039	91,216	168,995	....	....	....
POLK	32,467															
INCINERATOR			2,073,925	1,815,959	257,966	531,133	300,874	488,225	461,578	....	14,219	....	53,537	....	300,874	240,000
NURSING SERVICE			531,976	874,514	-342,538	330,212	....	-12,326	138,962	147,417	30,191	-87,893	605	....	....	....
RURAL WATER SYSTEM			266,740	367,740	-101,000	147,282	106,600	-60,318	....	....	....	....	50,121	....	106,600	96,000
SOLID WASTE			459,869	674,861	-214,992	88,501	....	-126,491	67,992	....	16,056	48,531	254,857	....	....	....
TRI-COUNTY CORRECTIONS			210,593	1,836,103	-1,625,510	1,674,592	8	49,074	....	100,755	687,009	....	16,621	....	....	....
RAMSEY	488,363															
LAKE OWASSO RESIDENCE			3,183,190	3,550,816	-367,626	4,464	....	-363,162	....	....	....	-244,023	....	....	....	....
REDWOOD	17,170															
NURSING SERVICE			270,695	685,150	-414,455	415,142	....	687	212,436	61,890	140,637	....	509	....	....	....
RICE	49,789															
WASTE MANAGEMENT			1,707,805	1,503,775	204,030	292,740	26,894	469,876	....	....	286,750	180,322	207,559	850,000	26,894	....
ROCK	9,771															
RURAL WATER DISTRICT			223,150	270,723	-47,573	146,596	68,611	30,412	....	....	....	....	19,054	....	68,611	54,000
ST. LOUIS	197,767															
SOLID WASTE			2,723,957	4,300,522	-1,576,565	1,490,776	347,543	-433,332	602,987	....	547,219	1,933,697	538,667	1,237,430	340,864	205,000
STEELE	30,868															
CIVIC CENTER			136,333	134,281	2,052	1,441	....	3,493	....	....	....	....	5,843	....	....	....
STEVENS	10,607															
AMBULANCE			150,898	185,620	-34,722	22,080	....	-12,642	....	....	14,480	-44,210	7,796	....	....	....
DATA PROCESSING			342,698	339,860	2,838	10,991	6,904	6,925	....	....	....	....	13,966	....	6,904	17,266
NURSING SERVICE			683,647	901,576	-217,929	154,942	-62,987	69,915	69,771	-85,361	5,176
TODD	23,407															
SOLID WASTE			281,940	473,128	-191,188	287,933	96,745	27,968	66,546

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			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WASECA SOLID WASTE		18,087	440,663	393,846	46,817	82,737	....	129,554	10,453	....	56,952	....	131,185	....	....	....
WILKIN NURSING SERVICE		7,487	144,406	325,438	-181,032	193,093	....	12,061	75,404	56,102	61,154	....	....	....	....	....
WINONA SOLID WASTE		47,974	1,878,161	1,264,145	614,016	439,707	125,076	928,647	2,661	....	161,035	....	717,001	....	125,076	830,000
WRIGHT SOLID WASTE		69,742	....	....	....	....	....	....	....	....	....	....	8,860,241	....	957,400	....
TOTAL		3,018,783	153,420,503	154,501,258	-1,080,755	24,459,373	8,259,547	15,119,071	4,535,924	1,125,912	7,617,961	585,497	23,751,953	27,075,904	9,030,870	22,890,176

DEFINITION OF TERMS

BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties are restricted by law from borrowing for current expense.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, equipment, machinery and land. Capital outlay varies from year to year based on the needs and resources of the counties.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset. An example of this fund type is a highway improvement fund.

CHARGES FOR SERVICES - Fees for activities of the governmental funds. These include rent of government buildings by individuals or organizations, road and bridge services, recreation fees, park fees, etc.

CURRENT EXPENDITURES - Expenditures which benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest. An example of this fund type is the 1991 improvement bond.

ECONOMIC DEVELOPMENT - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities. Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

ENTERPRISE FUNDS - A fund established to account for operations financed and operated in a manner similar to private business, e.g., hospitals and nursing homes. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - Receipts from the payment of penalties for law violations, non-observance of contracts and forfeited deposits.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT - Expenditures related to the administration of the governmental unit.

DEFINITION OF TERMS

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service and capital projects.

HIGHWAYS - Expenditures include maintenance of highways, patching, seal coating, and snow removal. Highway construction, bridge repair and construction, and purchase and maintenance of street equipment are also included. Includes expenditures on all county highways, including county state-aid highways.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury Bonds and bills.

LICENSES AND PERMITS - Business licenses and permits are receipts from business and occupations that must be licensed before doing business in the county. Non-business licenses and permits are revenues levied according to benefits presumably conferred by the license or permit.

MISCELLANEOUS EXPENDITURES - Expenditures include all expenses that were not allocated to a specific function.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

NET TAX LEVY - The county property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the county.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets and transfers in from other funds.

OTHER FINANCING USES - Transfers out to other funds, refunding bond proceeds deposited with escrow agent, and remittance to other agencies.

PARKS AND RECREATION - Expenditures for park maintenance, mowing, planting and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

SANITATION - Expenditures include refuse collection and disposal, recycling, street cleaning, and weed and pest control.

SPECIAL ASSESSMENTS - A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

DEFINITION OF TERMS

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - Taxes collected on tax-increment financing projects. Tax-increment financing is a tool which counties use to redevelop a portion of the county. The increase in taxes on the redeveloped area is used to cover the county costs associated with the project.

TOTAL EXPENDITURES - Includes current operating expenses, capital outlays and debt service principal and interest payments.

TOTAL REVENUES - Receipt of monies that increases the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds is not included in the governmental funds.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

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This report, one in a series on how the state and local governments spend public dollars, examines spending for elementary and secondary education. It compares Minnesota's educational spending, as well as the results of that spending, with other states. Jan. 21, 1993
- *Revenues, Expenditures and Debt of Minnesota Cities December 31, 1991*
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities during the fiscal year that ended December 31, 1991. It is divided into two reports, one for cities over 2,500 population and the other for cities under 2,500. It includes income and expense analyses of cities' enterprise operations. December 4, 1992
- *An Analysis of Minnesota's Municipal Liquor Store Operations in 1991*
This annual report details the sales and profits of Minnesota's 276 municipally-owned and operated liquor stores. November 20, 1992
- *1990 Per Capita Spending of Minnesota's Counties*
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- *Minnesota's Economic Growth 1980-1990*
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