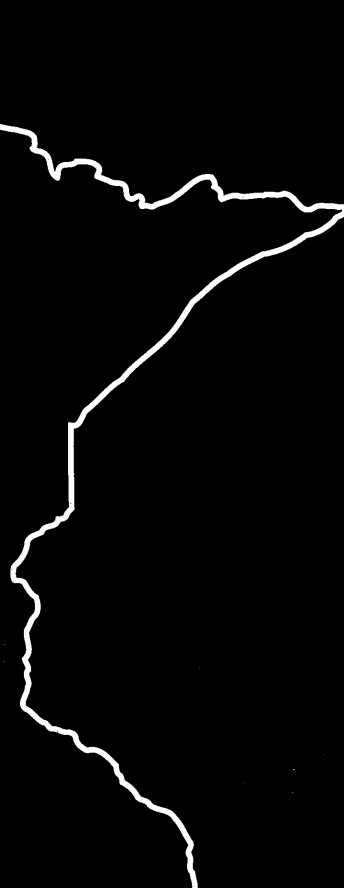




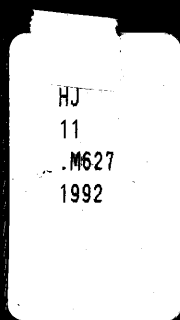
# MINNESOTA OFFICE OF THE STATE AUDITOR

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

**DECEMBER 31, 1992**



**MARK B. DAYTON  
STATE AUDITOR**



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, 1992. Populations were taken from "Minnesota Population, 1992" 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 this office by calling (612) 297-3682. Diskettes are available.

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

April 12, 1994

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County spending for human services *declined* \$124.8 million or -10.4 percent between 1991 and 1992. The decrease in human service spending was caused primarily by the transfer of income maintenance programs to the state, which directly issues income maintenance payments under a state developed computer system (MAXIS). Counties remain responsible for a share of these programs' administrative costs.

Counties increased current expenditures on all services with the exception of human services and economic development. Sanitation, public safety, general government and streets and highways posted the largest dollar increases in spending from 1991 to 1992. These increases cumulatively were smaller than the decreased spending on human services. As a result, even though current expenditures declined in 1992, when human service expenditures are excluded, spending for all other county services increased 10.8 percent between 1991 and 1992.

### Capital Outlay

County spending for capital outlay increased nearly \$87 million or 26 percent between 1991 and 1992.<sup>1</sup> Streets and highways accounted for 66 percent of all capital investments and increased 26.6 percent in 1992. Counties' expenditures on capital outlay also increased for public safety, libraries, human services, natural resources, and parks and recreation. Spending for capital investments decreased for other county services.

### Debt Service

Counties also spent \$112.9 million in principal and interest payments to reduce existing long-term debt. Debt service payments increased 18.6 percent between 1991 and 1992.

## COUNTY REVENUES

To finance public services in 1992, counties raised \$2.8 billion in revenues (excluding borrowing). Revenues *declined* \$14.8 million or 0.5 percent between 1991 and 1992. Once again, the transfer of income maintenance programs to the state impacts these trends.

Minnesota's counties derived their revenues from a variety of sources, but property taxes and state grants are the two largest revenue sources for counties. The relative share of county revenues continued to shift in 1992. Minnesota counties relied more heavily on property taxes in 1992 than 1991, in part to offset reduced revenues coming from state and federal governments, and in part to support increased spending. Counties collected \$1.1 billion in local property taxes, which represented 38.2 percent of total county revenues in 1992, compared to 36.3 percent the previous year. Counties received \$881.2 million in state grants, which accounted for 31.4 percent of total revenues, compared to 32.4 percent in 1991. Federal grants of \$335.9 million in 1992 represented the third largest revenue source for counties.

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<sup>1</sup> Spending on capital projects is cyclical; year-to-year fluctuations are to be expected.

Revenues from property taxes increased \$48 million or 4.7 percent, the largest increase of all revenues sources. Counties also increased their revenues from charges for services (\$10.8 million or 5.3 percent), special assessments (\$2.4 million or 16.6 percent), fines and forfeits (\$1 million or 5.8 percent), and licenses and permits (\$668 thousand or 7.3 percent).

State grants, the second largest revenue source for counties, declined \$32.9 million or 3.6 percent, in 1992. This is the second year of decreases in state grants to counties. State human service grants, which declined \$97.8 million, accounted for the lion's share of the decline in state grants between 1991 and 1992.

Federal grants declined \$36.1 million, or 9.7 percent, from 1991 to 1992. The decline in federal grants continues a marked trend in which federal grants have made up ever smaller shares of total county revenues. When state and federal human service grants are excluded, total revenues increased 6.3 percent in 1992.

### **Revenues from Borrowing**

Revenues from bonds and other long-term debt increased \$245 million or 150 percent from 1991 to 1992. Seven of Minnesota's larger metropolitan or urbanized counties<sup>2</sup> accounted for 81 percent of total borrowing in 1992. Some counties financed new projects, while others refunded bonds to take advantage of lower interest rates.

## **COUNTY ENTERPRISE FUNDS**

Besides the services discussed above, counties provided some services as enterprise operations. Enterprise funds are used for specific services intended to be self-sustaining through fees and user charges. Hospitals, nursing homes, and solid-waste management facilities are commonly operated as enterprises.

In 1992, counties spent \$572.3 million on enterprise operations. Revenues from public service enterprises totaled \$547.1 million that year, resulting in a total operating loss of \$25.1 million. Hospital enterprises accounted for \$23.8 million of total losses, nursing homes for \$1.5 million in losses, while other county enterprises reported operating income of \$198,324.

## **STATEWIDE DATA MASK LOCAL TRENDS**

Statewide spending and revenue data mask considerable variation among Minnesota counties. For example, Hennepin and Ramsey counties combined account for 38 percent of total current expenditures for all counties. When aggregated into a statewide database, major changes in spending and revenue patterns in these counties can mask significant fiscal trends in the other 85 counties as well as the other five metropolitan counties.

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<sup>2</sup> Anoka, Dakota, Olmsted, Ramsey, Scott, Stearns and Washington counties.

Hennepin and Ramsey counties account for most of the decreases in human services expenditures and intergovernmental revenues in 1992. These counties were among the last to implement the state computer system by which the state issues income maintenance payments directly. These changes significantly influenced both statewide and metro trends.

For instance, Hennepin and Ramsey counties' decline in revenues was so large it offset the increases in revenues experienced by other counties. Although statewide data show county revenues declining 0.5 percent in 1992, the nonmetropolitan counties actually saw their revenues increase by 1.2 percent, while Anoka, Carver, Dakota, Scott and Washington counties combined increased their revenues 7.2 percent. In contrast, Hennepin and Ramsey counties decreased revenues 5.4 percent between 1991 and 1992.

Similarly, Hennepin and Ramsey counties' decline in current expenditures was much greater than elsewhere. Statewide counties decreased current expenditures 2.5 percent in 1992. In Hennepin and Ramsey counties current expenditures declined 6.9 percent (\$64 million) while the Greater Minnesota counties decreased their spending 0.4 percent (\$4.5 million). However, in the other five Twin Cities metropolitan counties current expenditures increased 3.2 percent (\$9.9 million). County-by-county variations were even greater.

Total capital outlays increased \$87 million (26 percent) in 1992. However, 34 counties decreased their spending on capital outlay, while six counties accounted for 85 percent of the increase in capital outlays -- Dakota, Hennepin, Olmsted, Ramsey, St. Louis and Washington. In addition to increased spending for streets and highways, large projects in these counties included construction of a new government center in Olmsted County, renovation of the historic courthouse in Ramsey County, construction of a new detention center in Washington County, and construction of new libraries in Dakota, Hennepin and Ramsey counties.

## **SUMMARY**

Minnesota counties are continually challenged with the need to provide essential services while revenues continue to shift from state and federal grants to local property taxes, charges for services, and other local sources. At first glance statewide trends in county revenues and spending appear to indicate that Minnesota counties managed to control spending between 1991 and 1992. However, changes in financing human service programs, the predominant county activity, dominate and skew these trends. County property taxes continued to increase in 1992, placing increasing demands on local property owners. Given the fiscal pressures and increasing demands for services facing Minnesota counties, it is essential that all county officials continue to focus on opportunities to improve the efficiency and effectiveness of their service delivery systems.

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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, 1992. 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 1988 through 1992 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 1992 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 \$2.81 billion in 1992, which is \$14.8 million or 0.5% lower than in 1991. The two main sources of county revenues are property taxes and intergovernmental revenues, which together accounted for 82.7% of total revenues in 1992. (See Figure 1.)

Over the past five years, the percentage of revenues from taxes has increased from 36.0% in 1988 to 38.2% in 1992. Intergovernmental revenues have decreased from 47.8% in 1988 to 44.5% in 1992. During this five year-period, the amount of taxes collected increased from \$843.6 million to \$1.07 billion, and intergovernmental revenues increased from \$1.12 billion to \$1.25 billion.

## EXPENDITURES

Expenditures (including principal payment on debt) by counties for governmental functions in 1992 totaled \$2.83 billion, which is an increase of \$46.0 million, or nearly 1.7% over 1991.

The increase over the five years from 1988 to 1992 is \$465.0 million, or 19.7%. The category (including current expenditures and capital outlay) with the greatest increase was public safety, which rose \$129.5 million. General government expenditures rose \$123.0 million, highway expenditures increased \$78.6 million, and debt service expenditures rose \$65.1 million during the last five years.

For 1992, human services was the largest county function, accounting for 46.9% of the total current expenditures in 1992. (See Figure 2.)

<u>HUMAN SERVICES EXPENDITURES</u>	<u>1991</u> <u>Amount</u>	<u>1992</u> <u>Amount</u>
Income Maintenance	450,500,070	361,792,843
Social Services	436,124,068	489,533,373
Other Welfare Costs	<u>314,136,720</u>	<u>224,651,769</u>
Total	<u>1,200,760,858</u>	<u>1,075,977,985</u>

This report does not include direct welfare payments for the counties made by the State Department of Human Services. Five counties do not report detailed welfare expenditures. These five 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 and Martin form the Faribault-Martin 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 \$318.7 million and operating expenses of \$342.5 million, resulting in an operating loss of \$23.8 million. The non-operating revenues, totaling \$19.6 million (primarily Hennepin County's \$16.5 million in taxes and grants), still resulted in a net loss of \$8.5 million for all hospitals.

Counties operated 15 nursing homes during 1992. 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 \$48.9 million and operating

expenses of \$50.5 million. Net operating loss was \$1.5 million. However, non-operating revenues totaling \$2.9 million has resulted in a net income of almost \$829 thousand. This compared to a net income of nearly \$2.0 million for the prior year.

Thirty-three counties operate 45 other county enterprise funds, which include nursing services and sanitation operations. In this category, operating revenues totaled \$179.5 million, and operating expenses totaled \$179.3 million, resulting in an operating income of \$198 thousand. Non-operating revenues increased net income to a profitable \$9.9 million.

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

<u>PUBLIC SERVICE ENTERPRISE</u>	<u>1991 Amount</u>	<u>1992 Amount</u>
<b>Hospitals - Table 5</b>		
Operating Revenues	290,949,823	318,654,743
Operating Expenses	314,243,155	342,473,275
Operating Income (Loss)	<u>(23,293,332)</u>	<u>(23,818,532)</u>
<b>Nursing Homes - Table 6</b>		
Operating Revenues	47,038,363	48,948,821
Operating Expenses	47,181,236	50,475,324
Operating Income (Loss)	<u>(142,873)</u>	<u>(1,526,503)</u>
<b>Other County Enterprises - Table 7</b>		
Operating Revenues	153,420,503	179,517,258
Operating Expenses	154,501,258	179,318,934
Operating Income (Loss)	<u>(1,080,755)</u>	<u>198,324</u>

## **INDEBTEDNESS**

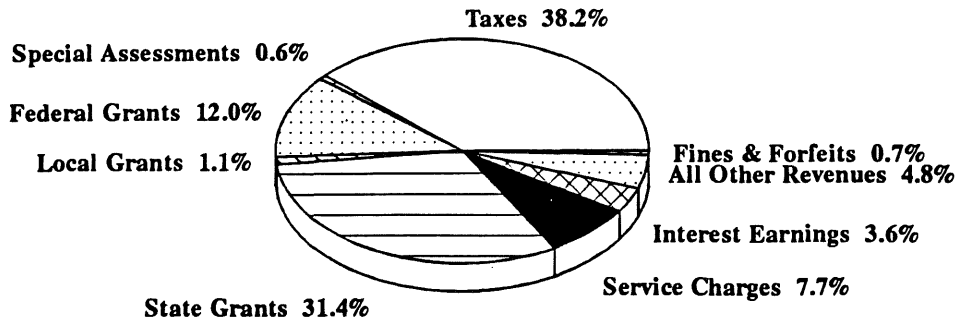
Outstanding bonded debt of the counties, as shown in Table 4, was \$993.4million at the end of 1992, an increase of \$268.4 million from 1991. Thirty-two counties issued bonds during 1992 totaling \$377.4 million as compared to 31 counties issuing \$77.3 million in 1991.

During 1992, the counties issued bonds totaling \$377.4 million and retired bonds totaling \$107.7 million, leaving \$993.4 million outstanding at December 31, 1992. In Table 4, the liabilities for compensated absences totaled \$131.9 million, and other long-term debt totaled \$258.3 million.

# FIGURE 1

## Governmental Revenues

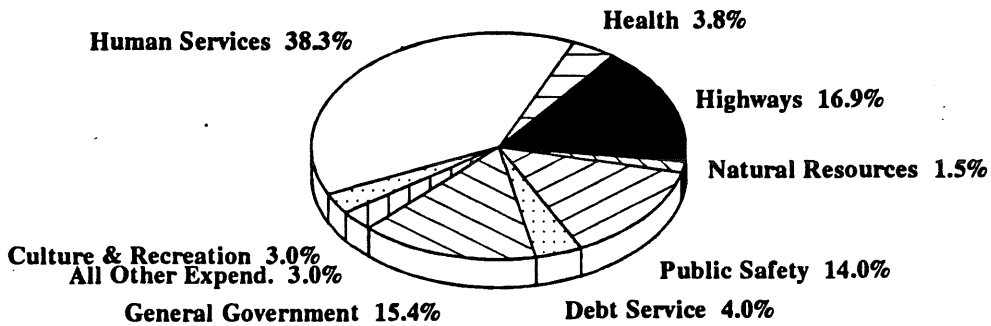
### \$2,809,350,707



# FIGURE 2

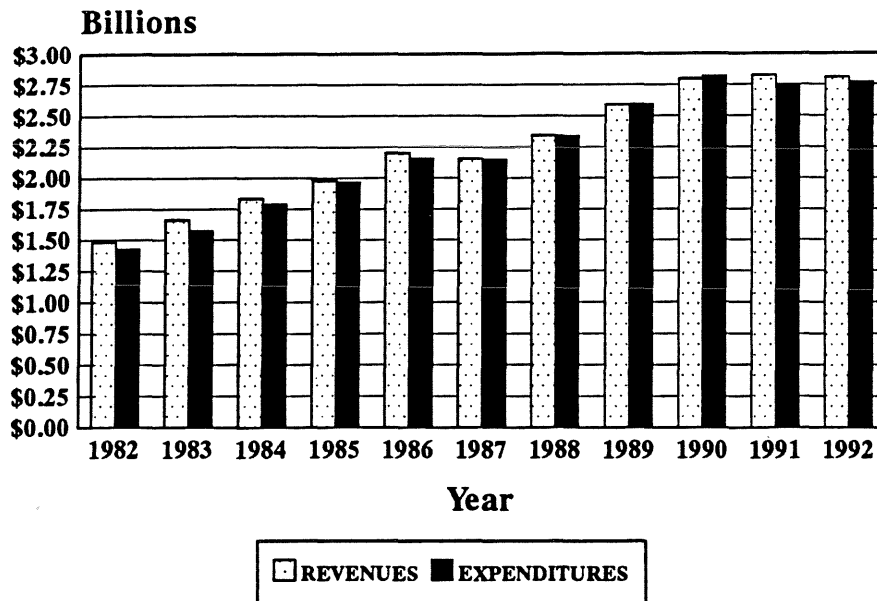
## Total Governmental Expenditures

### \$2,829,872,712



## FIGURE 3

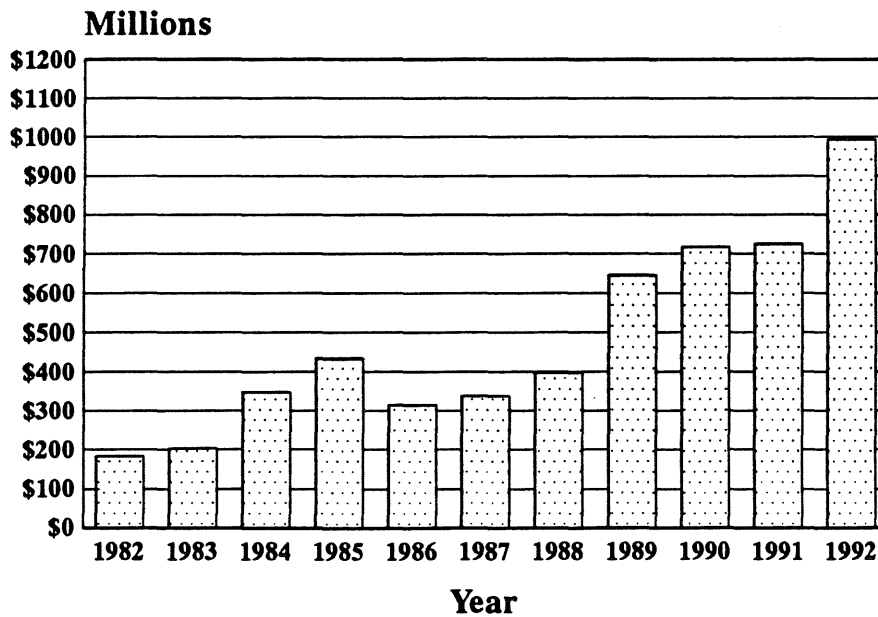
### GOVERNMENTAL REVENUES & EXPENDITURES \*



\* Excludes Principal Payments

## FIGURE 4

### OUTSTANDING BONDED INDEBTEDNESS



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

**TABLE 1**  
**REVENUES, EXPENDITURES, AND BONDED DEBT OF THE COUNTIES**  
**FOR THE YEARS ENDED DECEMBER 31, 1988, 1989, 1990, 1991 AND 1992**

GOVERNMENTAL FUNDS	1988		1989		1990		1991		1992		1991 - 1992 % Increase [Decrease]
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>REVENUES</b>											
TAXES	843,596,931	36.0%	897,433,705	34.7%	951,172,466	34.0%	1,026,161,144	36.3%	1,074,371,366	38.2%	4.7%
SPECIAL ASSESSMENTS	15,559,113	0.7%	15,449,469	0.6%	13,484,888	0.5%	14,306,574	0.5%	16,674,558	0.6%	16.6%
LICENSES AND PERMITS	6,794,353	0.3%	7,646,576	0.3%	7,846,392	0.3%	9,177,639	0.3%	9,846,155	0.4%	7.3%
<b>INTERGOVERNMENTAL REVENUES</b>											
FEDERAL GRANTS	356,796,759	15.2%	393,996,009	15.2%	413,430,234	14.8%	372,039,393	13.2%	355,937,819	12.0%	-9.7%
STATE GRANTS	738,909,289	31.6%	862,579,962	33.3%	954,802,075	34.1%	914,152,037	32.4%	881,214,399	31.4%	-3.6%
LOCAL UNITS GRANTS	22,769,533	1.0%	14,732,051	0.6%	25,886,741	0.9%	25,656,829	0.9%	31,678,020	1.1%	23.5%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,118,475,581</b>	<b>47.8%</b>	<b>1,271,308,022</b>	<b>49.1%</b>	<b>1,394,119,050</b>	<b>49.8%</b>	<b>1,311,848,259</b>	<b>46.5%</b>	<b>1,248,830,238</b>	<b>44.5%</b>	<b>-4.8%</b>
CHARGES FOR SERVICES	154,422,848	6.6%	173,007,670	6.7%	184,049,965	6.6%	204,263,305	7.2%	215,064,738	7.7%	5.3%
FINES AND FORFEITS	19,049,240	0.8%	19,549,650	0.8%	19,671,279	0.7%	17,862,062	0.6%	18,894,117	0.7%	5.8%
INTEREST EARNINGS	75,984,120	3.2%	102,871,673	4.0%	106,779,368	3.8%	105,462,283	3.7%	102,324,757	3.6%	-3.0%
ALL OTHER REVENUES	106,844,639	4.6%	102,404,101	4.0%	119,623,956	4.3%	135,114,612	4.8%	123,344,778	4.4%	-8.7%
<b>TOTAL REVENUES</b>	<b>2,340,726,825</b>	<b>100.0%</b>	<b>2,589,690,666</b>	<b>100.0%</b>	<b>2,796,747,364</b>	<b>100.0%</b>	<b>2,824,195,878</b>	<b>100.0%</b>	<b>2,809,350,707</b>	<b>100.0%</b>	<b>-0.5%</b>
<b>OTHER SOURCES</b>											
BORROWING	87,944,774		371,547,508		112,191,244		98,158,748		245,030,608		149.6%
<b>TOTAL REVENUES AND BORROWING</b>	<b>2,428,671,599</b>		<b>2,961,238,174</b>		<b>2,908,938,608</b>		<b>2,922,354,626</b>		<b>3,054,381,315</b>		<b>4.5%</b>
<b>EXPENDITURES</b>											
<b>GENERAL GOVERNMENT - Current Expenditures</b>	<b>295,966,753</b>	<b>12.5%</b>	<b>322,812,804</b>	<b>11.9%</b>	<b>345,570,445</b>	<b>12.1%</b>	<b>356,358,400</b>	<b>12.8%</b>	<b>368,299,854</b>	<b>13.0%</b>	<b>3.3%</b>
- Capital Outlay	16,349,668	0.7%	58,574,130	2.2%	65,415,822	2.3%	68,914,064	2.5%	67,025,345	2.4%	-2.7%
<b>PUBLIC SAFETY - Current Expenditures</b>	<b>252,460,827</b>	<b>10.7%</b>	<b>281,764,320</b>	<b>10.4%</b>	<b>307,242,079</b>	<b>10.7%</b>	<b>328,637,603</b>	<b>11.8%</b>	<b>354,679,853</b>	<b>12.5%</b>	<b>7.9%</b>
- Capital Outlay	14,772,204	0.6%	11,996,045	0.4%	12,768,826	0.4%	19,437,234	0.7%	42,027,196	1.5%	116.2%
<b>STREETS AND HIGHWAYS - Current Expenditures</b>	<b>204,748,530</b>	<b>8.7%</b>	<b>195,583,036</b>	<b>7.2%</b>	<b>203,250,906</b>	<b>7.1%</b>	<b>192,952,009</b>	<b>6.9%</b>	<b>200,992,171</b>	<b>7.1%</b>	<b>4.2%</b>
- Capital Outlay	196,127,843	8.3%	238,624,903	8.8%	244,993,284	8.6%	219,979,210	7.9%	278,472,409	9.8%	26.6%
<b>SANITATION - Current Expenditures</b>	<b>14,480,390</b>	<b>0.6%</b>	<b>19,565,093</b>	<b>0.7%</b>	<b>28,417,760</b>	<b>1.0%</b>	<b>31,755,125</b>	<b>1.1%</b>	<b>38,833,875</b>	<b>1.4%</b>	<b>22.3%</b>
- Capital Outlay	9,539,961	0.4%	3,499,868	0.1%	21,430,860	0.7%	3,467,556	0.1%	3,244,260	0.1%	-6.4%
<b>HEALTH - Current Expenditures</b>	<b>73,397,206</b>	<b>3.2%</b>	<b>83,957,592</b>	<b>3.1%</b>	<b>92,797,932</b>	<b>3.2%</b>	<b>100,534,648</b>	<b>3.6%</b>	<b>106,054,760</b>	<b>3.7%</b>	<b>5.5%</b>
- Capital Outlay	23,988,916	1.0%	2,957,203	0.1%	2,356,274	0.1%	1,545,708	0.1%	1,244,494	0.0%	-19.5%
<b>HUMAN SERVICES - Current Expenditures</b>	<b>1,079,961,416</b>	<b>45.7%</b>	<b>1,188,841,962</b>	<b>43.8%</b>	<b>1,278,737,079</b>	<b>44.7%</b>	<b>1,200,760,858</b>	<b>43.1%</b>	<b>1,075,977,985</b>	<b>38.0%</b>	<b>-10.4%</b>
- Capital Outlay	2,066,540	0.1%	2,643,293	0.1%	2,417,943	0.1%	5,226,064	0.2%	7,704,834	0.3%	47.4%
<b>LIBRARIES - Current Expenditures</b>	<b>33,697,191</b>	<b>1.4%</b>	<b>36,453,407</b>	<b>1.3%</b>	<b>38,669,585</b>	<b>1.4%</b>	<b>42,337,026</b>	<b>1.5%</b>	<b>43,904,214</b>	<b>1.6%</b>	<b>3.7%</b>
- Capital Outlay	3,817,577	0.2%	4,606,753	0.2%	8,690,484	0.3%	5,571,915	0.2%	12,227,360	0.4%	119.4%
<b>PARKS AND RECREATION - Current Expenditures</b>	<b>18,671,922</b>	<b>0.8%</b>	<b>21,353,187</b>	<b>0.8%</b>	<b>23,236,688</b>	<b>0.8%</b>	<b>23,639,280</b>	<b>0.8%</b>	<b>26,034,480</b>	<b>0.9%</b>	<b>10.1%</b>
- Capital Outlay	7,313,208	0.3%	4,505,378	0.2%	4,082,326	0.1%	3,907,802	0.1%	4,103,269	0.1%	5.0%
<b>CONSERVATION OF NAT. RESOURCES - Current</b>	<b>32,502,971</b>	<b>1.4%</b>	<b>36,653,216</b>	<b>1.4%</b>	<b>34,940,883</b>	<b>1.2%</b>	<b>38,903,620</b>	<b>1.4%</b>	<b>41,701,441</b>	<b>1.5%</b>	<b>7.2%</b>
- Capital	2,510,141	0.1%	7,443,043	0.3%	604,714	0.0%	89,086	0.0%	545,653	0.0%	512.5%
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	<b>12,903,374</b>	<b>0.5%</b>	<b>20,094,572</b>	<b>0.7%</b>	<b>23,287,786</b>	<b>0.8%</b>	<b>23,856,723</b>	<b>0.9%</b>	<b>22,263,271</b>	<b>0.8%</b>	<b>-6.7%</b>
- Capital Outlay	1,496,500	0.1%	3,532,939	0.1%	1,534,208	0.1%	4,383,287	0.2%	3,896,390	0.1%	-11.1%
<b>ALL OTHER - Current Expenditures</b>	<b>15,296,444</b>	<b>0.6%</b>	<b>18,049,044</b>	<b>0.7%</b>	<b>16,515,551</b>	<b>0.6%</b>	<b>14,901,286</b>	<b>0.5%</b>	<b>17,343,543</b>	<b>0.6%</b>	<b>16.4%</b>
- Capital Outlay	2,952,257	0.1%	3,099,894	0.1%	16,337,190	0.6%	1,433,058	0.1%	424,299	0.0%	-70.4%
<b>DEBT SERVICE - Principal Paid on Bonds</b>	<b>23,211,515</b>	<b>1.0%</b>	<b>109,440,350</b>	<b>4.0%</b>	<b>32,701,290</b>	<b>1.1%</b>	<b>34,057,264</b>	<b>1.2%</b>	<b>44,634,407</b>	<b>1.6%</b>	<b>31.1%</b>
- Other Long-term Debt	4,120,726	0.2%	7,824,116	0.3%	11,218,971	0.4%	16,629,779	0.6%	19,353,164	0.7%	16.4%
- Interest and Fiscal Charges	20,476,362	0.9%	27,731,347	1.0%	42,342,259	1.5%	44,551,647	1.6%	48,924,185	1.7%	9.8%
<b>TOTAL CURRENT EXPENDITURES</b>	<b>2,036,087,024</b>	<b>86.1%</b>	<b>2,225,128,233</b>	<b>82.1%</b>	<b>2,392,666,694</b>	<b>83.7%</b>	<b>2,354,636,578</b>	<b>84.6%</b>	<b>2,296,045,447</b>	<b>81.1%</b>	<b>-7.5%</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>280,934,815</b>	<b>11.9%</b>	<b>341,483,449</b>	<b>12.6%</b>	<b>380,631,931</b>	<b>13.3%</b>	<b>333,954,984</b>	<b>12.0%</b>	<b>420,915,509</b>	<b>14.9%</b>	<b>26.0%</b>
<b>TOTAL DEBT SERVICE</b>	<b>47,808,603</b>	<b>2.0%</b>	<b>144,995,813</b>	<b>5.3%</b>	<b>86,262,520</b>	<b>3.0%</b>	<b>95,238,690</b>	<b>3.4%</b>	<b>112,911,756</b>	<b>4.0%</b>	<b>18.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,364,830,442</b>	<b>100.0%</b>	<b>2,711,607,495</b>	<b>100.0%</b>	<b>2,859,561,145</b>	<b>100.0%</b>	<b>2,783,830,252</b>	<b>100.0%</b>	<b>2,829,872,712</b>	<b>100.0%</b>	<b>1.7%</b>
<b>SUMMARY OF BONDED DEBT TRANSACTIONS</b>											
OUTSTANDING JANUARY 1 (*)	340,763,554		398,451,791		642,468,837		716,284,669		723,740,305		
ISSUED	87,158,719		373,983,000		120,070,000		77,315,528		377,411,012		
PAID	29,470,482		127,855,954		44,959,590		68,607,945		107,747,616		
OUTSTANDING DECEMBER 31	398,451,791		644,578,837		717,579,247		724,992,252		993,403,701		

NOTE: (\*) THE JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT INCORRECTLY REPORTED IN THE PREVIOUS YEAR.

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1992 Estimate)	12,528	255,064	28,189	35,263	31,736	6,148
NET TAXABLE TAX CAPACITY	9,142,394	152,001,108	13,440,926	11,893,748	13,750,643	2,803,917
1991 TAX LEVY (Payable in 1992)	4,241,047	37,093,837	6,961,030	6,503,193	5,187,615	1,346,009
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	4,514,384	49,612,474	7,433,978	6,789,339	5,289,366	1,387,969
SPECIAL ASSESSMENTS	558	....	568,533	1,030,438	24,885	77,998
LICENSES AND PERMITS	133,009	332,701	104,500	73,859	48,341	6,587
FINES AND FORFEITS	90,585	1,101,714	139,121	360,017	123,761	692
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	243,309	487	....	....	....
- Highways	....	....	76,898	1,366,878	....	....
- Human Services	1,059,077	11,765,737	2,464,331	3,380,103	1,407,628	496,971
- All Other	448,042	3,058,486	214,675	469,283	33,104	41,382
State Grants - Homestead Credit (HACA)	563,408	9,980,090	373,579	....	924,280	618,463
- Mobile Home Homestead Credit	....	238,980	15,603	33,548	28,708	1,693
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	11,337	174	6,199	....	11,665	122,014
- Highways	2,714,885	5,212,774	1,946,224	1,862,240	2,139,341	2,314,649
- Human Services	1,273,286	13,136,280	3,133,111	4,652,747	1,838,065	795,493
- Other	634,272	4,896,606	375,184	972,566	436,294	120,066
Local Units Grants	....	2,044,804	56,715	....	18,380	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>6,704,307</b>	<b>50,667,339</b>	<b>8,663,006</b>	<b>12,737,365</b>	<b>6,837,465</b>	<b>4,510,731</b>
CHARGES FOR SERVICES	768,818	13,265,750	1,613,418	1,872,290	696,053	252,862
INTEREST EARNINGS	132,745	5,514,813	415,557	625,428	363,745	136,188
ALL OTHER REVENUES	569,538	6,905,315	871,121	1,954,188	604,065	319,621
<b>TOTAL REVENUES</b>	<b>12,913,944</b>	<b>127,400,106</b>	<b>19,809,234</b>	<b>25,442,924</b>	<b>13,987,681</b>	<b>6,692,648</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	....	35,885,000	....	....	....	....
- OTHER LONG-TERM DEBT	....	400,000	....	40,819	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	158,844	1,522,657	51,816	....	....	158,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>13,072,788</b>	<b>165,207,763</b>	<b>19,861,050</b>	<b>25,483,743</b>	<b>13,987,681</b>	<b>6,850,648</b>



TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,713,637	18,488,000	2,260,589	2,901,797	2,069,168	940,481
- Capital Outlay	22,250	5,543,785	33,664	.....	5,085	.....
TOTAL GENERAL GOVERNMENT	1,735,887	24,031,785	2,294,253	2,901,797	2,074,253	940,481
<b>PUBLIC SAFETY</b>						
Sheriff	577,515	10,495,848	1,005,468	1,075,981	1,439,886	264,583
Corrections	733,503	8,117,339	611,605	1,378,698	188,339	27,697
All Other	70,019	204,862	46,841	81,405	58,146	2,765
Capital Outlay	61,319	67,000	66,082	.....	55,259	.....
TOTAL PUBLIC SAFETY	1,442,356	18,885,049	1,729,996	2,536,084	1,741,630	295,045
<b>STREETS AND HIGHWAYS</b>						
Administration	224,211	679,166	146,419	233,854	128,734	255,165
Operation and Maintenance	1,959,410	4,146,211	1,724,941	2,003,983	1,269,003	855,271
Capital Outlay	1,919,513	10,193,732	1,089,923	1,606,065	1,634,274	2,000,646
TOTAL STREETS AND HIGHWAYS	4,103,134	15,019,109	2,961,283	3,843,902	3,032,011	3,111,082
<b>SANITATION - Current Expenditures</b>	1,008,996	.....	1,587,356	1,632,499	77,747	147,088
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	1,008,996	.....	1,587,356	1,632,499	77,747	147,088
<b>HUMAN SERVICES</b>						
Income Maintenance	1,332,751	16,639,532	2,572,126	4,362,745	2,277,061	634,826
Social Services	2,165,846	25,512,590	4,894,091	7,066,901	2,895,903	1,042,326
Other Human Service Costs	.....	.....	.....	105,552	.....	70,991
Capital Outlay	.....	5,503,463	.....	.....	.....	.....
TOTAL HUMAN SERVICES	3,498,597	47,655,585	7,466,217	11,535,198	5,172,964	1,748,143
<b>HEALTH - Current Expenditures</b>	573,551	2,654,674	75,500	107,728	542,233	59,530
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	573,551	2,654,674	75,500	107,728	542,233	59,530
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	78,808	4,084,823	88,610	86,798	210,653	23,486
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	258,553	4,074,870	166,419	860,982	48,311	16,002
- Capital Outlay	.....	36,000	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	337,361	8,195,693	255,029	947,780	258,964	39,488
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	802,737	2,089,041	598,273	1,238,007	157,821	185,133
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	802,737	2,089,041	598,273	1,238,007	157,821	185,133
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	51,210	3,695,976	115,698	41,686	102,983	30,347
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	51,210	3,695,976	115,698	41,686	102,983	30,347
<b>ALL OTHER - Current Expenditures</b>	.....	934,499	137,597	633,986	.....	89,376
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	130,000	1,016,215	270,000	430,000	.....	.....
- Other Long-term Debt	344,203	2,914,011	375,532	60,702	.....	.....
- Interest and Fiscal Charges	130,129	4,566,472	376,044	311,104	36,105	.....
TOTAL CURRENT EXPENDITURES	11,550,747	101,817,431	16,031,533	23,812,602	11,465,988	4,645,067
TOTAL CAPITAL OUTLAY	2,003,082	21,343,980	1,189,669	1,606,065	1,694,618	2,000,646
TOTAL DEBT SERVICE	604,332	8,496,698	1,021,576	801,806	36,105	.....
TOTAL EXPENDITURES	14,158,161	131,658,109	18,242,778	26,220,473	13,196,711	6,645,713
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	158,844	1,522,657	51,816	.....	.....	158,000
TOTAL EXPENDITURES AND OTHER USES	14,317,005	133,180,766	18,294,594	26,220,473	13,196,711	6,803,713

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1992 Estimate)	54,481	27,113	29,627	50,914	22,312	13,156
NET TAXABLE TAX CAPACITY	29,095,551	12,927,336	12,397,188	32,589,294	18,375,775	7,100,770
1991 TAX LEVY (Payable in 1992)	10,499,484	4,133,188	7,063,395	10,764,055	7,578,504	2,952,576
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	10,679,253	4,178,986	7,377,962	13,372,275	8,374,583	2,990,027
SPECIAL ASSESSMENTS	280,697	335,630	....	65,851	....	517,807
LICENSES AND PERMITS	43,525	3,530	32,218	172,765	156,217	2,550
FINES AND FORFEITS	211,391	85,114	183,982	293,148	175,698	....
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	85,000	9,217	....	....	....	....
- Highways	....	....	....	1,327,549	560,000	22,859
- Human Services	4,076,855	1,693,093	2,252,711	2,316,097	1,798,367	1,022,616
- All Other	21,361	141,403	17,531	174,699	583,020	30,031
State Grants - Homestead Credit (HACA)	1,659,154	1,189,249	1,286,749	3,338,191	110,095	791,454
- Mobile Home Homestead Credit	32,780	....	....	55,199	....	5,428
- Attached Machinery Aid	65,317	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	105,703	40,160	535,974	3,601	11,692	158,205
- Highways	3,172,851	2,445,906	2,691,436	1,445,608	3,237,796	2,011,272
- Human Services	4,620,197	2,067,790	2,767,258	1,854,506	2,311,519	1,146,875
- Other	511,653	931,676	1,013,343	730,847	874,786	177,616
Local Units Grants	102,370	4,873	11,264	291,718	....	15,007
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>14,453,241</b>	<b>8,523,367</b>	<b>10,576,266</b>	<b>11,538,015</b>	<b>9,487,275</b>	<b>5,381,363</b>
CHARGES FOR SERVICES	3,175,236	1,447,643	2,731,837	2,673,162	1,492,791	336,443
INTEREST EARNINGS	1,083,454	370,413	459,128	1,008,298	514,964	468,042
ALL OTHER REVENUES	604,295	698,085	768,991	762,001	1,215,291	822,569
<b>TOTAL REVENUES</b>	<b>30,531,092</b>	<b>15,642,768</b>	<b>22,130,384</b>	<b>29,885,515</b>	<b>21,416,819</b>	<b>10,518,801</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	....	1,078,210	....	16,735,440	772,263	....
- OTHER LONG-TERM DEBT	....	....	66,721	....	....	....
OTHER SOURCES	....	....	9,615	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	1,653,811	1,614,361	110,172	490,010	671,953	150,612
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>32,184,903</b>	<b>18,335,339</b>	<b>22,316,892</b>	<b>47,110,965</b>	<b>22,861,035</b>	<b>10,669,413</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	3,882,377	1,872,612	3,507,521	5,573,496	2,903,472	1,550,290
- Capital Outlay	416,526	....	....	323,746	80,612	....
TOTAL GENERAL GOVERNMENT	4,298,903	1,872,612	3,507,521	5,897,242	2,984,084	1,550,290
<b>PUBLIC SAFETY</b>						
Sheriff	1,432,770	692,387	1,267,147	3,584,507	1,331,913	359,673
Corrections	1,285,483	634,817	1,091,020	422,396	840,990	227,061
All Other	43,836	61,932	322,904	146,597	101,221	30,621
Capital Outlay	....	117,010	....	2,480,493	148,041	....
TOTAL PUBLIC SAFETY	2,762,089	1,506,146	2,681,071	6,633,993	2,422,165	617,355
<b>STREETS AND HIGHWAYS</b>						
Administration	341,698	139,626	244,091	183,500	354,764	94,615
Operation and Maintenance	2,580,006	1,167,065	2,726,098	1,602,016	1,693,529	1,053,589
Capital Outlay	4,360,535	2,537,801	2,209,556	2,097,362	2,447,137	1,810,025
TOTAL STREETS AND HIGHWAYS	7,282,239	3,844,492	5,179,745	3,882,878	4,495,430	2,958,229
<b>SANITATION - Current Expenditures</b>	742,101	355,969	1,026,761	....	404,819	846,574
- Capital Outlay	....	....	....	....	672,606	....
TOTAL SANITATION	742,101	355,969	1,026,761	....	1,077,425	846,574
<b>HUMAN SERVICES</b>						
Income Maintenance	4,238,377	1,967,610	2,698,994	1,827,763	2,423,750	1,133,949
Social Services	6,274,809	3,656,089	5,170,671	6,768,990	3,772,207	2,432,847
Other Human Service Costs	....	....	....	....	....	....
Capital Outlay	146,572	....	....	....	....	....
TOTAL HUMAN SERVICES	10,659,758	5,623,699	7,869,665	8,596,753	6,195,957	3,566,796
<b>HEALTH - Current Expenditures</b>	623,427	640,836	798,574	902,208	1,220,562	68,080
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	623,427	640,836	798,574	902,208	1,220,562	68,080
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	261,674	26,720	38,196	502,966	....	152,745
- Capital Outlay	....	....	....	....	....	....
Parks and Recreation - Current Expenditures	280,534	453,270	119,137	351,341	14,500	61,512
- Capital Outlay	6,045	....	....	54,463	....	....
TOTAL CULTURE AND RECREATION	548,253	479,990	157,333	908,770	14,500	214,257
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	476,004	1,136,524	402,810	321,937	1,168,148	419,401
- Capital Outlay	....	....	....	....	1,340	....
TOTAL CONSERVATION OF NATURAL RESOURCES	476,004	1,136,524	402,810	321,937	1,169,488	419,401
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	168,067	56,625	527,528	168,640	25,661	22,974
- Capital Outlay	....	....	....	....	....	....
TOTAL ECONOMIC DEVELOPMENT	168,067	56,625	527,528	168,640	25,661	22,974
<b>ALL OTHER - Current Expenditures</b>	....	....	....	....	....	54,788
- Capital Outlay	29,418	216,645	....	....	....	....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	220,000	57,000	80,000	425,000	30,000	160,000
- Other Long-term Debt	735,360	25,694	227,282	....	220,304	10,000
- Interest and Fiscal Charges	349,159	75,690	234,283	108,829	222,139	55,605
TOTAL CURRENT EXPENDITURES	22,631,163	12,862,082	19,941,452	22,356,357	16,255,536	8,508,719
TOTAL CAPITAL OUTLAY	4,959,096	2,871,456	2,209,556	4,956,064	3,349,736	1,810,025
TOTAL DEBT SERVICE	1,304,519	158,384	541,565	533,829	472,443	225,605
TOTAL EXPENDITURES	28,894,778	15,891,922	22,692,573	27,846,250	20,077,715	10,544,349
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
Transfers to - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	1,653,811	1,614,361	110,172	490,010	671,953	150,612
TOTAL EXPENDITURES AND OTHER USES	30,548,589	17,506,283	22,802,745	28,336,260	20,749,668	10,694,961

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1992 Estimate)	32,232	51,006	8,343	3,931	12,656	45,772
NET TAXABLE TAX CAPACITY	14,298,812	18,622,217	3,750,660	4,853,670	8,746,020	33,221,850
1991 TAX LEVY (Payable in 1992)	6,899,092	8,290,319	2,671,329	2,383,848	3,450,329	10,151,646
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	7,156,599	7,892,612	3,032,061	2,936,132	3,558,565	10,064,815
SPECIAL ASSESSMENTS	434,630	487,850	79,740	84,476	235,519	21,048
LICENSES AND PERMITS	261,669	11,956	8,470	46,343	5,303	301,315
FINES AND FORFEITS	699,860	175,039	56,686	57,839	68,452	291,449
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	30,000	....	....	....	....	120,000
- Highways	....	50,723	8,658	138,742	....	203,585
- Human Services	1,567,117	3,258,623	1,150,910	186,286	815,006	4,757,195
- All Other	172,504	39,176	156,717	3,768,240	4,813	228,303
State Grants - Homestead Credit (HACA)	1,760,579	1,223,752	213,142	203,391	858,662	667,039
- Mobile Home Homestead Credit	46,557	....	3,895	1,527	....	18,738
- Attached Machinery Aid	....	72,233	....	....	....	52,568
- Taconite Homestead Credit	....	....	....	....	....	169,170
- Disparity Reduction Aid	5,177	615,555	71,099	4,732	74,400	21,155
- Highways	2,297,765	3,389,043	2,245,267	1,275,652	1,958,053	2,601,673
- Human Services	2,280,549	4,470,126	1,105,248	257,635	1,022,911	4,367,497
- Other	644,841	275,319	352,957	984,592	175,504	1,670,892
Local Units Grants	36,303	19,034	44,758	....	....	222,793
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>8,841,392</b>	<b>13,413,584</b>	<b>5,352,651</b>	<b>6,820,797</b>	<b>4,909,349</b>	<b>15,100,608</b>
CHARGES FOR SERVICES	1,509,549	1,245,644	500,749	575,806	682,476	2,885,079
INTEREST EARNINGS	431,492	517,694	233,587	394,130	282,237	368,194
ALL OTHER REVENUES	1,157,463	1,437,832	636,307	366,648	658,264	1,004,350
<b>TOTAL REVENUES</b>	<b>20,492,654</b>	<b>25,182,211</b>	<b>9,900,251</b>	<b>11,282,171</b>	<b>10,400,165</b>	<b>30,036,858</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	3,451,324	....	....	....	813,462	1,496,841
- OTHER LONG-TERM DEBT	184,965	....	....	....	....	1,422,409
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	263,631
- GOVERNMENTAL FUNDS	4,123,992	141,479	29,592	3,160,000	708,733	....
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>28,252,935</b>	<b>25,323,690</b>	<b>9,929,843</b>	<b>14,442,171</b>	<b>11,922,360</b>	<b>33,219,739</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	2,275,442	2,577,241	999,141	1,492,896	1,159,944	4,884,345
- Capital Outlay	3,052	.....	.....	9,573	11,716	.....
TOTAL GENERAL GOVERNMENT	2,278,494	2,577,241	999,141	1,502,469	1,171,660	4,884,345
<b>PUBLIC SAFETY</b>						
Sheriff	1,546,381	1,054,430	387,904	446,844	410,412	2,322,288
Corrections	868,979	1,199,334	155,124	269,300	212,994	1,600,926
All Other	158,620	92,943	42,507	47,349	23,583	435,157
Capital Outlay	946,292	.....	26,651	.....	1,136,784	.....
TOTAL PUBLIC SAFETY	3,520,272	2,346,707	612,186	763,493	1,783,773	4,358,371
<b>STREETS AND HIGHWAYS</b>						
Administration	255,065	259,751	277,950	112,915	153,872	412,509
Operation and Maintenance	1,283,024	1,646,534	1,093,859	1,350,910	1,134,930	2,354,885
Capital Outlay	2,441,906	2,860,827	1,794,884	682,828	1,872,125	2,770,870
TOTAL STREETS AND HIGHWAYS	3,979,995	4,767,112	3,166,693	2,146,653	3,160,927	5,538,264
<b>SANITATION - Current Expenditures</b>	667,356	1,285	357,435	498,180	258,919	.....
- Capital Outlay	.....	.....	182,791	.....	798,170	.....
TOTAL SANITATION	667,356	1,285	540,226	498,180	1,057,089	.....
<b>HUMAN SERVICES</b>						
Income Maintenance	2,337,452	7,583,524	1,575,117	271,314	1,023,381	5,424,354
Social Services	3,857,426	5,138,874	1,259,161	591,873	2,135,306	6,298,744
Other Human Service Costs	.....	.....	.....	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	6,194,878	12,722,398	2,834,278	863,187	3,158,687	11,723,098
<b>HEALTH - Current Expenditures</b>	850,794	.....	102,282	327,806	63,878	1,113,085
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	850,794	.....	102,282	327,806	63,878	1,113,085
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	140,039	141,160	25,721	54,100	26,418	135,960
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	98,468	78,653	99,625	63,495	138,194	118,068
- Capital Outlay	.....	.....	.....	446,737	.....	.....
TOTAL CULTURE AND RECREATION	238,507	219,813	125,346	564,332	164,612	254,028
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	189,330	464,299	665,776	69,497	378,819	500,428
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	189,330	464,299	665,776	69,497	378,819	500,428
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	148,058	30,546	28,181	258,478	4,381	1,342,058
- Capital Outlay	.....	.....	.....	3,708,248	.....	.....
TOTAL ECONOMIC DEVELOPMENT	148,058	30,546	28,181	3,966,726	4,381	1,342,058
<b>ALL OTHER - Current Expenditures</b>	1,310,291	332,499	42,965	.....	166,525	13,733
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	590,000	205,000	15,000	120,000	140,000	590,000
- Other Long-term Debt	17,049	39,828	60,495	29,165	182,127	73,900
- Interest and Fiscal Charges	849,131	205,248	46,207	203,160	279,833	264,153
TOTAL CURRENT EXPENDITURES	15,986,725	20,601,073	7,112,748	5,854,957	7,291,556	26,956,540
TOTAL CAPITAL OUTLAY	3,391,250	2,860,827	2,004,326	4,847,386	3,818,795	2,770,870
TOTAL DEBT SERVICE	1,456,180	450,076	121,702	352,325	601,960	928,053
TOTAL EXPENDITURES	20,834,155	23,911,976	9,238,776	11,054,668	11,712,311	30,655,463
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	134,786
Transfers to - Enterprise Funds	.....	1,283,780	.....	.....	.....	.....
- Governmental Funds	4,123,992	141,479	29,592	3,160,000	708,733	.....
TOTAL EXPENDITURES AND OTHER USES	24,958,147	25,337,235	9,268,368	14,214,668	12,421,044	30,790,249

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1992 Estimate)	290,443	16,083	29,058	16,774	20,811	32,979
NET TAXABLE TAX CAPACITY	230,251,850	6,919,896	15,621,934	11,530,300	7,538,252	16,581,862
1991 TAX LEVY (Payable in 1992)	49,726,718	2,462,812	5,852,679	3,277,715	2,950,226	6,714,389
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	57,630,972	2,502,752	6,121,741	3,311,051	2,936,878	7,121,824
SPECIAL ASSESSMENTS	2,210	13,474	52,045	299,984	....	452,279
LICENSES AND PERMITS	6,122	3,650	112,087	1,435	22,624	7,926
FINES AND FORFEITS	998,530	52,969	162,784	73,274	104,226	218,759
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	118,348	....	17,227	....	....	....
- Highways	482,553	353,562	142,572	....	171,427	....
- Human Services	15,169,387	814,659	1,726,695	....	1,158,231	2,440,612
- All Other	1,021,469	7,054	31,177	225,294	23,635	69,095
State Grants - Homestead Credit (HACA)	8,624,741	1,095,656	1,426,582	844,909	793,416	1,507,094
- Mobile Home Homestead Credit	....	....	14,586	....	....	....
- Attached Machinery Aid	375,772	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	3,046	243,845	9,467	101,591	298,451	71,008
- Highways	4,095,849	2,137,344	1,604,822	2,123,769	3,225,953	2,139,571
- Human Services	17,935,495	914,459	2,223,311	....	1,758,761	2,601,725
- Other	2,425,813	105,690	252,364	252,862	282,406	342,760
Local Units Grants	8,602,825	....	110,238	17,432	25,712	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>58,855,298</b>	<b>5,672,269</b>	<b>7,559,041</b>	<b>3,565,857</b>	<b>7,737,992</b>	<b>9,171,865</b>
CHARGES FOR SERVICES	5,766,549	817,017	1,447,100	952,882	1,683,271	1,550,758
INTEREST EARNINGS	5,932,783	151,940	305,803	266,089	217,626	638,854
ALL OTHER REVENUES	3,669,974	318,444	340,351	597,290	220,005	447,556
<b>TOTAL REVENUES</b>	<b>132,862,438</b>	<b>9,532,515</b>	<b>16,100,952</b>	<b>9,067,862</b>	<b>12,922,622</b>	<b>19,609,821</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	33,072,910	....	....	....	....	....
- OTHER LONG-TERM DEBT	1,475,000	....	31,556	310,476	....	....
OTHER SOURCES	197,370	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	149,194	....	....	....	....
- GOVERNMENTAL FUNDS	3,151,260	399,466	100,000	628,389	582,339	....
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>170,758,978</b>	<b>10,081,175</b>	<b>16,232,508</b>	<b>10,006,727</b>	<b>13,504,961</b>	<b>19,609,821</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	30,952,334	1,471,731	2,235,751	1,365,476	1,656,554	2,649,640
- Capital Outlay	2,171,525	.....	.....	108,304	.....	168,456
<b>TOTAL GENERAL GOVERNMENT</b>	<b>33,123,859</b>	<b>1,471,731</b>	<b>2,235,751</b>	<b>1,473,780</b>	<b>1,656,554</b>	<b>2,818,096</b>
<b>PUBLIC SAFETY</b>						
Sheriff	7,614,210	917,611	935,410	572,805	656,554	919,086
Corrections	.....	78,514	782,677	164,877	403,959	679,384
All Other	249,605	32,516	54,756	27,485	23,904	39,700
Capital Outlay	.....	.....	.....	12,123	.....	70,260
<b>TOTAL PUBLIC SAFETY</b>	<b>7,863,815</b>	<b>1,028,641</b>	<b>1,772,843</b>	<b>777,290</b>	<b>1,084,417</b>	<b>1,708,430</b>
<b>STREETS AND HIGHWAYS</b>						
Administration	207,955	200,523	288,343	142,417	470,899	210,242
Operation and Maintenance	2,855,178	1,177,196	1,892,245	1,314,305	1,533,622	1,566,853
Capital Outlay	14,838,185	2,036,766	1,743,389	2,455,704	2,474,318	1,530,709
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>17,901,318</b>	<b>3,414,485</b>	<b>3,923,977</b>	<b>3,912,426</b>	<b>4,478,839</b>	<b>3,307,804</b>
<b>SANITATION - Current Expenditures</b>						
- Capital Outlay	.....	.....	.....	358,319	.....	358,257
<b>TOTAL SANITATION</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>358,319</b>	<b>.....</b>	<b>358,257</b>
<b>HUMAN SERVICES</b>						
Income Maintenance	17,249,736	944,899	1,820,729	.....	1,085,153	1,602,210
Social Services	28,357,370	1,299,859	4,498,581	.....	2,162,830	6,515,873
Other Human Service Costs	.....	.....	.....	870,619	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	441
<b>TOTAL HUMAN SERVICES</b>	<b>45,607,106</b>	<b>2,244,758</b>	<b>6,319,310</b>	<b>870,619</b>	<b>3,247,983</b>	<b>8,118,524</b>
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	3,412,985	423,095	25,000	.....	773,057	825,724
<b>TOTAL HEALTH</b>	<b>3,412,985</b>	<b>423,095</b>	<b>25,000</b>	<b>.....</b>	<b>773,057</b>	<b>840,719</b>
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	4,390,169	41,664	265,080	123,804	41,022	74,000
- Capital Outlay	3,420,343	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	3,241,505	18,827	359,326	116,077	39,448	45,577
- Capital Outlay	.....	.....	.....	.....	.....	24,441
<b>TOTAL CULTURE AND RECREATION</b>	<b>11,052,017</b>	<b>60,491</b>	<b>624,406</b>	<b>239,881</b>	<b>80,470</b>	<b>144,018</b>
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>						
- Capital Outlay	1,490,946	205,997	294,772	507,339	406,322	454,584
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>1,490,946</b>	<b>205,997</b>	<b>294,772</b>	<b>507,339</b>	<b>406,322</b>	<b>454,584</b>
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>						
- Capital Outlay	3,635,966	10,739	20,000	354,589	19,377	1,816
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>3,635,966</b>	<b>10,739</b>	<b>20,000</b>	<b>354,589</b>	<b>19,377</b>	<b>1,816</b>
<b>ALL OTHER - Current Expenditures</b>						
- Capital Outlay	.....	110,929	317,426	653,975	118,171	349,721
<b>TOTAL ALL OTHER - Current Expenditures</b>	<b>.....</b>	<b>110,929</b>	<b>317,426</b>	<b>653,975</b>	<b>118,171</b>	<b>349,721</b>
<b>DEBT SERVICE - Principal Paid on Bonds</b>						
- Other Long-term Debt	875,000	.....	560,000	1,325,000	.....	330,000
- Interest and Fiscal Charges	2,413,008	100,236	244,901	.....	.....	16,365
<b>TOTAL DEBT SERVICE</b>	<b>5,039,800</b>	<b>196,933</b>	<b>593,933</b>	<b>331,986</b>	<b>.....</b>	<b>201,083</b>
<b>TOTAL CURRENT EXPENDITURES</b>	<b>103,657,959</b>	<b>6,934,100</b>	<b>13,790,096</b>	<b>6,572,087</b>	<b>9,390,872</b>	<b>16,292,667</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>20,430,053</b>	<b>2,036,766</b>	<b>1,743,389</b>	<b>2,576,131</b>	<b>2,474,318</b>	<b>1,809,302</b>
<b>TOTAL DEBT SERVICE</b>	<b>8,327,808</b>	<b>297,169</b>	<b>1,398,834</b>	<b>1,656,986</b>	<b>.....</b>	<b>547,448</b>
<b>TOTAL EXPENDITURES</b>	<b>132,415,820</b>	<b>9,268,035</b>	<b>16,932,319</b>	<b>10,805,204</b>	<b>11,865,190</b>	<b>18,649,417</b>
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	6,836	203,000	.....	23,326	.....
- Governmental Funds	3,151,260	399,466	100,000	628,389	582,339	.....
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>135,567,080</b>	<b>9,674,337</b>	<b>17,235,319</b>	<b>11,433,593</b>	<b>12,470,855</b>	<b>18,649,417</b>

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1992 Estimate)	41,391	6,216	1,047,206	18,757	15,330	26,992
NET TAXABLE TAX CAPACITY	40,496,945	3,753,402	1,004,055,687	5,950,774	10,807,443	9,541,310
1991 TAX LEVY (Payable in 1992)	8,411,652	1,514,494	297,914,392	2,803,868	3,800,728	5,163,198
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	8,321,699	1,505,517	300,443,565	2,837,577	4,018,551	5,241,497
SPECIAL ASSESSMENTS	2,882	58,075	....	....	....	90
LICENSES AND PERMITS	184,479	75	1,677,957	25,739	84,615	223,273
FINES AND FORFEITS	260,806	....	1,535,815	77,227	86,454	204,867
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	280,925	....	6,761,974	....	....	....
- Human Services	1,710,225	420,591	57,744,493	1,122,327	1,135,530	1,664,934
- All Other	274,377	20,435	8,414,705	117,939	164,063	108,380
State Grants - Homestead Credit (HACA)	1,022,745	469,696	22,439,139	1,003,061	334,937	1,736,885
- Mobile Home Homestead Credit	15,883	2,339	43,587	....	7,001	33,824
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	38,123	8,702	....	192,807	....	60,705
- Highways	3,049,704	719,236	29,928,753	1,400,904	2,698,850	1,593,881
- Human Services	2,496,535	583,783	26,097,877	1,528,740	1,470,418	1,942,733
- Other	1,201,128	156,632	94,778,225	329,529	519,908	147,376
Local Units Grants	206,701	....	6,683,898	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>10,296,346</b>	<b>2,381,414</b>	<b>252,892,651</b>	<b>5,695,307</b>	<b>6,330,707</b>	<b>7,288,718</b>
CHARGES FOR SERVICES	3,131,410	439,884	52,704,580	1,058,729	477,309	919,716
INTEREST EARNINGS	779,762	82,021	33,983,999	419,692	292,989	289,651
ALL OTHER REVENUES	2,153,765	209,890	34,221,461	142,873	726,373	505,735
<b>TOTAL REVENUES</b>	<b>25,131,149</b>	<b>4,676,876</b>	<b>677,460,028</b>	<b>10,257,144</b>	<b>12,016,998</b>	<b>14,673,547</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	445,770	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	332,975	29,538	10,333,005	....	17,346	22,937
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>25,909,894</b>	<b>4,706,414</b>	<b>687,793,033</b>	<b>10,257,144</b>	<b>12,034,344</b>	<b>14,696,484</b>



TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	4,393,094	697,072	58,218,230	1,489,642	1,930,205	2,240,380
- Capital Outlay	.....	.....	7,762,376	.....	.....	.....
TOTAL GENERAL GOVERNMENT	4,393,094	697,072	65,980,606	1,489,642	1,930,205	2,240,380
<b>PUBLIC SAFETY</b>						
Sheriff	1,587,676	392,338	14,422,664	477,792	566,703	988,815
Corrections	1,234,055	86,949	61,749,638	346,651	336,840	632,300
All Other	195,384	5,685	54,231,452	65,551	63,855	28,853
Capital Outlay	.....	.....	9,738,167	.....	.....	.....
TOTAL PUBLIC SAFETY	3,017,115	484,972	140,141,921	889,994	967,398	1,649,968
<b>STREETS AND HIGHWAYS</b>						
Administration	274,909	168,622	259,008	110,904	174,233	178,662
Operation and Maintenance	1,980,335	1,054,943	17,614,087	1,602,455	1,282,369	696,725
Capital Outlay	4,993,495	246,683	28,171,699	847,552	2,114,931	1,966,513
TOTAL STREETS AND HIGHWAYS	7,248,739	1,470,248	46,044,794	2,560,911	3,571,533	2,841,900
<b>SANITATION - Current Expenditures</b>						
- Capital Outlay	1,267,229	282,315	.....	521,763	.....	1,318,642
TOTAL SANITATION	1,267,229	282,315	42,826	521,763	.....	1,318,642
<b>HUMAN SERVICES</b>						
Income Maintenance	2,572,809	584,255	96,992,454	843,574	1,324,914	1,917,507
Social Services	4,199,198	880,599	6,887,103	2,313,950	2,693,968	3,403,012
Other Human Service Costs	.....	.....	218,207,370	.....	.....	.....
Capital Outlay	.....	.....	1,828,772	.....	.....	.....
TOTAL HUMAN SERVICES	6,772,007	1,464,854	323,915,699	3,157,524	4,018,882	5,320,519
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	2,679,838	.....	30,594,378	618,771	56,666	583,204
TOTAL HEALTH	2,679,838	.....	31,185,305	618,771	56,666	583,204
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	110,700	28,319	18,238,389	17,015	45,863	108,835
- Capital Outlay	.....	.....	3,815,871	.....	.....	.....
Parks and Recreation - Current Expenditures	383,106	18,300	.....	77,869	107,753	19,603
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	493,806	46,619	22,054,260	94,884	153,616	128,438
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>						
- Capital Outlay	192,731	255,263	.....	296,131	505,517	131,562
TOTAL CONSERVATION OF NATURAL RESOURCES	192,731	255,263	.....	296,131	505,517	131,562
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>						
- Capital Outlay	20,075	.....	1,250,264	34,911	16,581	14,670
TOTAL ECONOMIC DEVELOPMENT	20,075	.....	50,698	34,911	16,581	14,670
<b>ALL OTHER - Current Expenditures</b>						
- Capital Outlay	.....	71,573	.....	182,690	186,143	173,950
TOTAL ALL OTHER	.....	71,573	.....	182,690	186,143	173,950
<b>DEBT SERVICE - Principal Paid on Bonds</b>						
- Other Long-term Debt	74,000	25,000	10,135,000	.....	.....	175,000
- Interest and Fiscal Charges	511,525	12,318	4,125,000	150,396	135,785	65,000
TOTAL DEBT SERVICE	139,334	15,730	7,012,521	11,749	34,152	371,299
TOTAL CURRENT EXPENDITURES	21,091,139	4,526,233	578,665,037	8,999,669	9,291,610	12,436,720
TOTAL CAPITAL OUTLAY	5,010,288	246,683	52,595,714	847,552	2,114,931	1,966,513
TOTAL DEBT SERVICE	724,859	53,048	21,272,521	162,145	169,937	611,299
TOTAL EXPENDITURES	26,826,286	4,825,964	652,533,272	10,009,366	11,576,478	15,014,532
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	20,796	4,674,585	.....	80,000	.....
- Governmental Funds	332,975	29,538	10,333,005	.....	17,346	22,937
TOTAL EXPENDITURES AND OTHER USES	27,159,261	4,876,298	667,540,862	10,009,366	11,673,824	15,037,469

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
POPULATION (1992 Estimate)	41,299	11,610	13,019	39,552	5,679	15,807
NET TAXABLE TAX CAPACITY	31,925,367	9,368,350	4,357,645	19,188,876	6,054,236	5,784,682
1991 TAX LEVY (Payable in 1992)	15,226,147	2,801,482	2,684,245	8,577,478	1,516,732	2,404,994
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	16,573,730	2,797,200	2,756,272	8,751,166	1,596,326	3,156,021
SPECIAL ASSESSMENTS	....	256,695	27,892	1,324,701	129,524	5,944
LICENSES AND PERMITS	36,675	4,337	11,695	244,357	40	31,643
FINES AND FORFEITS	257,298	76,553	105,490	....	32,887	116,674
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	....	....	1,695	....	....
- Highways	499,823	....	47,752	459,860	137,792	....
- Human Services	3,374,132	764,158	741,854	2,354,436	320,293	1,032,737
- All Other	721,387	29,448	59,128	137,814	66,705	624,083
State Grants - Homestead Credit (HACA)	1,091,803	780,492	904,945	1,676,720	370,032	152,953
- Mobile Home Homestead Credit	....	....	21,269	25,784	3,515	....
- Attached Machinery Aid	409,373	....	....	....	....	487,627
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	229,631	69,686	6,428	30,403	6,180	281,619
- Highways	3,887,298	2,361,358	1,136,875	2,337,262	2,567,093	1,769,897
- Human Services	4,276,156	893,674	942,336	3,812,036	447,549	1,371,248
- Other	1,051,217	383,746	147,255	930,266	202,333	521,198
Local Units Grants	119,615	....	....	11,604	552,179	79,642
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>15,660,435</b>	<b>5,282,562</b>	<b>4,007,842</b>	<b>11,777,880</b>	<b>4,673,671</b>	<b>6,321,004</b>
CHARGES FOR SERVICES	3,226,192	394,571	503,612	4,473,364	549,090	1,070,096
INTEREST EARNINGS	1,098,027	218,805	190,405	814,322	253,864	510,641
ALL OTHER REVENUES	2,859,390	193,918	604,455	405,505	387,931	891,138
<b>TOTAL REVENUES</b>	<b>39,711,747</b>	<b>9,224,641</b>	<b>8,207,663</b>	<b>27,791,295</b>	<b>7,623,333</b>	<b>12,103,161</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	....	....	....	950,000	....	....
- OTHER LONG-TERM DEBT	....	....	....	110,000	130,208	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	4,379	....	....	....
- GOVERNMENTAL FUNDS	3,718,431	....	198,110	14,465	....	1,176,234
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>43,430,178</b>	<b>9,224,641</b>	<b>8,410,152</b>	<b>28,865,760</b>	<b>7,753,541</b>	<b>13,279,395</b>

**TABLE 3**  
**CLASSIFICATION OF COUNTY EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 1992**

GOVERNMENTAL FUNDS	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	4,401,829	1,048,524	1,109,288	2,279,440	961,985	1,722,927
- Capital Outlay	157,003	49,423	....	52,321	....	....
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4,558,832</b>	<b>1,097,947</b>	<b>1,109,288</b>	<b>2,331,761</b>	<b>961,985</b>	<b>1,722,927</b>
<b>PUBLIC SAFETY</b>						
Sheriff	1,656,864	371,183	747,686	1,001,329	376,048	910,778
Corrections	1,109,562	310,333	57,358	1,381,182	100,058	240,959
All Other	300,010	65,941	14,420	333,241	14,825	27,041
Capital Outlay	....	....	....	109,938	....	....
<b>TOTAL PUBLIC SAFETY</b>	<b>3,066,436</b>	<b>747,457</b>	<b>819,464</b>	<b>2,825,690</b>	<b>490,931</b>	<b>1,178,778</b>
<b>STREETS AND HIGHWAYS</b>						
Administration	269,232	116,753	152,039	1,231,599	122,696	304,916
Operation and Maintenance	6,218,418	1,485,401	1,273,767	1,968,628	1,019,294	1,007,427
Capital Outlay	3,550,804	1,600,939	1,291,954	3,122,903	1,760,909	3,225,484
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>10,038,454</b>	<b>3,203,093</b>	<b>2,717,760</b>	<b>6,323,130</b>	<b>2,902,899</b>	<b>4,537,827</b>
<b>SANITATION - Current Expenditures</b>	<b>2,139,934</b>	<b>84,439</b>	<b>232,436</b>	<b>1,195,800</b>	<b>519,863</b>	<b>949,145</b>
- Capital Outlay	....	22,476	....	718,864	264,102	....
<b>TOTAL SANITATION</b>	<b>2,139,934</b>	<b>106,915</b>	<b>232,436</b>	<b>1,914,664</b>	<b>783,965</b>	<b>949,145</b>
<b>HUMAN SERVICES</b>						
Income Maintenance	4,533,931	956,909	1,317,859	2,924,792	472,094	1,473,749
Social Services	8,377,038	1,881,607	1,679,792	7,144,845	638,516	2,627,210
Other Human Service Costs	....	....	....	16,467	....	....
Capital Outlay	....	....	....	....	....	....
<b>TOTAL HUMAN SERVICES</b>	<b>12,910,969</b>	<b>2,838,516</b>	<b>2,997,651</b>	<b>10,086,104</b>	<b>1,110,610</b>	<b>4,100,959</b>
<b>HEALTH - Current Expenditures</b>	<b>1,838,581</b>	<b>104,740</b>	<b>453,181</b>	<b>1,258,331</b>	<b>48,046</b>	<b>650,632</b>
- Capital Outlay	....	....	....	....	....	....
<b>TOTAL HEALTH</b>	<b>1,838,581</b>	<b>104,740</b>	<b>453,181</b>	<b>1,258,331</b>	<b>48,046</b>	<b>650,632</b>
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	96,535	52,493	120,080	39,480	28,372
- Capital Outlay	....	....	....	....	....	....
Parks and Recreation - Current Expenditures	227,193	174,505	876	157,703	83,708	51,455
- Capital Outlay	....	....	....	....	....	....
<b>TOTAL CULTURE AND RECREATION</b>	<b>227,193</b>	<b>271,040</b>	<b>53,369</b>	<b>277,783</b>	<b>123,188</b>	<b>79,827</b>
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	<b>1,106,802</b>	<b>634,272</b>	<b>107,773</b>	<b>641,019</b>	<b>292,685</b>	<b>634,472</b>
- Capital Outlay	....	....	....	....	....	....
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>1,106,802</b>	<b>634,272</b>	<b>107,773</b>	<b>641,019</b>	<b>292,685</b>	<b>634,472</b>
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	<b>85,252</b>	<b>3,561</b>	<b>24,408</b>	<b>300</b>	<b>1,876</b>	<b>391,784</b>
- Capital Outlay	....	....	....	....	....	....
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>85,252</b>	<b>3,561</b>	<b>24,408</b>	<b>300</b>	<b>1,876</b>	<b>391,784</b>
<b>ALL OTHER - Current Expenditures</b>	<b>1,353,801</b>	<b>183,724</b>	<b>154,578</b>	<b>593,425</b>	<b>262,387</b>	<b>134,035</b>
- Capital Outlay	18,680	....	....	....	....	....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	<b>1,180,000</b>	<b>10,000</b>	<b>120,000</b>	<b>616,100</b>	<b>428,896</b>	<b>573,942</b>
- Other Long-term Debt	100,615	....	....	678,605	151,517	....
- Interest and Fiscal Charges	325,293	64,114	34,339	695,287	123,448	272,968
<b>TOTAL CURRENT EXPENDITURES</b>	<b>33,618,447</b>	<b>7,518,427</b>	<b>7,377,954</b>	<b>22,248,181</b>	<b>4,953,561</b>	<b>11,154,902</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,726,487</b>	<b>1,672,838</b>	<b>1,291,954</b>	<b>4,004,026</b>	<b>2,025,011</b>	<b>3,225,484</b>
<b>TOTAL DEBT SERVICE</b>	<b>1,605,908</b>	<b>74,114</b>	<b>154,339</b>	<b>1,989,992</b>	<b>703,861</b>	<b>846,910</b>
<b>TOTAL EXPENDITURES</b>	<b>38,950,842</b>	<b>9,265,379</b>	<b>8,824,247</b>	<b>28,242,199</b>	<b>7,682,433</b>	<b>15,227,296</b>
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	....	....	....	925,000	....	....
Other Financing Uses	....	....	....	....	....	....
Transfers to - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	3,718,431	....	198,110	14,465	....	1,176,234
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>42,669,273</b>	<b>9,265,379</b>	<b>9,022,357</b>	<b>29,181,664</b>	<b>7,682,433</b>	<b>16,403,530</b>

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	LAC QUI PARLE	LAKE LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1992 Estimate)	8,807	10,353	4,171	23,563	24,776
NET TAXABLE TAX CAPACITY	5,071,094	4,271,713	1,886,558	10,178,796	13,139,211
1991 TAX LEVY (Payable in 1992)	1,575,375	3,359,010	1,147,483	4,143,759	4,599,661
<b>GOVERNMENTAL FUNDS</b>					
<b>REVENUES</b>					
PROPERTY TAXES	1,617,967	4,825,803	1,678,237	4,437,042	4,675,914
SPECIAL ASSESSMENTS	281,529	....	378,688	65,169	213,335
LICENSES AND PERMITS	3,966	12,494	31,326	70,693	11,265
FINES AND FORFEITS	....	74,344	41,970	73,495	203,343
<b>INTERGOVERNMENTAL REVENUES</b>					
Federal Grants - Narcotics Control	....	....	....	25,000	....
- Highways	236,090	....	105,052	....	604,151
- Human Services	527,869	757,359	193,321	1,506,944	....
- All Other	76,052	734,041	182,185	282,030	47,562
State Grants - Homestead Credit (HACA)	506,761	818,873	239,906	1,593,635	622,111
- Mobile Home Homestead Credit	....	3,617	....	....	5,680
- Attached Machinery Aid	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....
- Disparity Reduction Aid	70,644	233,858	14,925	119,784	52,482
- Highways	2,269,576	1,418,864	2,657,814	2,190,056	1,807,781
- Human Services	710,037	821,662	253,940	1,980,274	....
- Other	135,999	575,113	324,570	423,509	201,361
Local Units Grants	....	....	....	6,721	11,713
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>4,533,028</b>	<b>5,363,387</b>	<b>3,971,713</b>	<b>8,127,953</b>	<b>4,757,308</b>
CHARGES FOR SERVICES	218,197	797,784	198,440	1,172,913	352,511
INTEREST EARNINGS	147,329	226,723	248,972	466,591	315,522
ALL OTHER REVENUES	174,917	876,556	211,724	921,914	1,582,597
<b>TOTAL REVENUES</b>	<b>6,976,933</b>	<b>12,177,091</b>	<b>6,761,070</b>	<b>15,335,770</b>	<b>12,111,795</b>
<b>OTHER FINANCING SOURCES</b>					
BORROWING - BONDS ISSUED	....	....	....	....	143,765
- OTHER LONG-TERM DEBT	....	....	....	75,591	250,000
OTHER SOURCES	....	....	....	....	914
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....
- GOVERNMENTAL FUNDS	....	483,169	15,640	114,988	....
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>6,976,933</b>	<b>12,660,260</b>	<b>6,776,710</b>	<b>15,526,349</b>	<b>12,505,560</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	LAC QUI PARLE	LAKE LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON	
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	601,506	1,851,997	872,793	2,348,929	758,899	2,141,105
- Capital Outlay	.....	.....	.....	.....	26,920	.....
TOTAL GENERAL GOVERNMENT	601,506	1,851,997	872,793	2,348,929	785,819	2,141,105
<b>PUBLIC SAFETY</b>						
Sheriff	297,742	942,988	201,387	740,043	351,973	497,663
Corrections	25,168	145,148	189,625	528,907	36,736	568,565
All Other	17,872	69,031	37,131	97,525	16,359	36,631
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	340,782	1,157,167	428,143	1,366,475	405,068	1,102,859
<b>STREETS AND HIGHWAYS</b>						
Administration	92,878	299,163	212,856	206,441	155,455	293,724
Operation and Maintenance	1,037,777	1,772,693	806,879	2,431,439	915,582	1,693,763
Capital Outlay	1,944,183	1,025,321	2,968,808	2,462,697	1,583,476	3,183,441
TOTAL STREETS AND HIGHWAYS	3,074,838	3,097,177	3,988,543	5,100,577	2,654,513	5,170,928
<b>SANITATION - Current Expenditures</b>	120,869	696,860	600,017	129,116	68,622	473,508
- Capital Outlay	.....	.....	.....	.....	.....	294,435
TOTAL SANITATION	120,869	696,860	600,017	129,116	68,622	767,943
<b>HUMAN SERVICES</b>						
Income Maintenance	537,502	1,110,253	339,485	1,569,833	.....	.....
Social Services	1,218,767	1,665,499	433,504	3,476,594	.....	.....
Other Human Service Costs	.....	.....	.....	.....	653,525	1,725,006
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	1,756,269	2,775,752	772,989	5,046,427	653,525	1,725,006
<b>HEALTH - Current Expenditures</b>	49,441	216,215	56,444	569,412	42,630	126,897
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	49,441	216,215	56,444	569,412	42,630	126,897
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	32,466	59,862	.....	198,836	13,383	126,887
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	9,798	378,019	70,239	74,288	138,843	136,219
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	42,264	437,881	70,239	273,124	152,226	263,106
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	449,034	468,812	45,393	393,137	289,660	665,830
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	449,034	468,812	45,393	393,137	289,660	665,830
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	9,320	46,711	147,099	34,267	141,215	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	9,320	46,711	147,099	34,267	141,215	.....
<b>ALL OTHER - Current Expenditures</b>	94,585	.....	114,687	.....	198,754	149,045
- Capital Outlay	.....	53,607	.....	75,591	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	65,000	140,000	265,000	630,000	330,000	130,000
- Other Long-term Debt	8,964	176,027	131,827	6,773	.....	67,379
- Interest and Fiscal Charges	21,779	295,745	145,436	210,425	209,680	46,093
TOTAL CURRENT EXPENDITURES	4,594,725	9,723,251	4,127,539	12,798,767	3,781,636	8,634,843
TOTAL CAPITAL OUTLAY	1,944,183	1,078,928	2,968,808	2,538,288	1,610,396	3,477,876
TOTAL DEBT SERVICE	95,743	611,772	542,263	847,198	539,680	243,472
TOTAL EXPENDITURES	6,634,651	11,413,951	7,638,610	16,184,253	5,931,712	12,356,191
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	.....	483,169	15,640	114,988	.....	.....
TOTAL EXPENDITURES AND OTHER USES	6,634,651	11,897,120	7,654,250	16,299,241	5,931,712	12,356,191

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
POPULATION (1992 Estimate)	32,645	5,068	10,870	22,812	21,030	18,993
NET TAXABLE TAX CAPACITY	12,722,369	1,867,879	7,713,878	16,727,557	9,392,305	6,725,324
1991 TAX LEVY (Payable in 1992)	5,420,631	1,482,340	1,852,128	4,590,327	3,562,655	4,814,407
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	5,490,578	1,513,136	1,937,595	4,755,705	3,645,786	4,841,844
SPECIAL ASSESSMENTS	114,173	181,526	628,776	375,034	198,789	6,053
LICENSES AND PERMITS	38,912	3,847	93	1,967	7,865	72,377
FINES AND FORFEITS	171,499	37,895	33,617	110,194	17,343	115,946
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	.....	.....	.....	.....	.....	.....
- Highways	6,086	.....	.....	.....	339,341	10,000
- Human Services	1,289,742	559,527	694,669	.....	1,099,054	1,161,433
- All Other	71,826	41,923	330,690	116,121	87,173	172,953
State Grants - Homestead Credit (HACA)	1,608,123	312,239	634,820	928,017	856,264	740,155
- Mobile Home Homestead Credit	29,123	1,074	4,002	.....	13,418	14,991
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	85,495	92,927	5,038	53,030	20,267	35,198
- Highways	2,544,419	2,443,605	1,949,873	2,756,942	3,147,147	4,085,242
- Human Services	1,912,282	663,664	771,814	.....	1,633,458	1,465,738
- Other	481,023	282,987	198,030	280,719	273,787	311,125
Local Units Grants	1,154	51,697	.....	.....	.....	214,321
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>8,029,273</b>	<b>4,449,643</b>	<b>4,588,936</b>	<b>4,134,829</b>	<b>7,469,909</b>	<b>8,211,156</b>
CHARGES FOR SERVICES	1,586,757	214,544	680,827	669,704	1,369,530	796,474
INTEREST EARNINGS	526,693	38,238	247,444	367,677	217,777	213,664
ALL OTHER REVENUES	1,038,090	264,924	376,444	312,132	455,993	638,751
<b>TOTAL REVENUES</b>	<b>16,995,975</b>	<b>6,703,753</b>	<b>8,493,732</b>	<b>10,727,242</b>	<b>13,382,992</b>	<b>14,896,265</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	.....	.....	330,000	763,817	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	600,000
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	12,972	.....	.....	382,978	48,189	462,603
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>17,008,947</b>	<b>6,703,753</b>	<b>8,823,732</b>	<b>11,874,037</b>	<b>13,431,181</b>	<b>15,958,868</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	2,932,624	760,292	1,001,040	1,730,249	1,151,854	1,999,680
- Capital Outlay	....	....	....	97,227	....	....
TOTAL GENERAL GOVERNMENT	2,932,624	760,292	1,001,040	1,827,476	1,151,854	1,999,680
<b>PUBLIC SAFETY</b>						
Sheriff	1,026,952	355,602	570,267	966,320	930,732	789,449
Corrections	560,444	94,829	85,922	170,018	116,945	762,958
All Other	128,960	39,990	26,996	49,647	63,877	100,390
Capital Outlay	....	49,116	....	....	....	....
TOTAL PUBLIC SAFETY	1,716,356	539,537	683,185	1,185,985	1,111,554	1,652,797
<b>STREETS AND HIGHWAYS</b>						
Administration	372,781	116,556	401,687	158,647	177,976	150,945
Operation and Maintenance	1,388,542	636,886	1,424,290	1,810,848	1,327,709	855,330
Capital Outlay	2,939,432	2,130,650	910,753	2,679,211	3,082,501	3,907,251
TOTAL STREETS AND HIGHWAYS	4,700,755	2,884,092	2,736,730	4,648,706	4,588,186	4,913,526
<b>SANITATION - Current Expenditures</b>						
- Capital Outlay	307,124	213,601	301,645	179,615	624,363	332,422
TOTAL SANITATION	307,124	213,601	301,645	179,615	624,363	332,422
<b>HUMAN SERVICES</b>						
Income Maintenance	1,501,910	685,923	831,659	....	1,299,421	1,877,663
Social Services	4,207,113	977,150	1,274,537	....	2,734,965	3,073,459
Other Human Service Costs	....	....	....	1,290,532	....	....
Capital Outlay	....	....	....	....	....	....
TOTAL HUMAN SERVICES	5,709,023	1,663,073	2,106,196	1,290,532	4,034,386	4,951,122
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	732,557	13,750	17,865	....	616,873	493,127
TOTAL HEALTH	732,557	13,750	17,865	....	616,873	493,127
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	81,313	6,826	45,000	375,467	73,406	78,754
- Capital Outlay	....	....	....	94,212	....	....
Parks and Recreation - Current Expenditures	207,874	18,641	81,239	41,842	80,352	2,500
- Capital Outlay	....	....	....	....	....	....
TOTAL CULTURE AND RECREATION	289,187	25,467	126,239	511,521	153,758	81,254
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>						
- Capital Outlay	263,223	162,785	727,532	564,146	294,610	105,974
TOTAL CONSERVATION OF NATURAL RESOURCES	263,223	162,785	727,532	564,146	294,610	105,974
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>						
- Capital Outlay	....	39,503	193,864	123,945	7,750	....
TOTAL ECONOMIC DEVELOPMENT	....	39,503	193,864	123,945	7,750	....
<b>ALL OTHER - Current Expenditures</b>						
- Capital Outlay	51,432	70,589	93,784	203,917	85,002	1,500
<b>DEBT SERVICE - Principal Paid on Bonds</b>						
- Other Long-term Debt	1,690,000	25,000	533,000	220,000	139,306	....
- Interest and Fiscal Charges	400,000	137,367	68,793	35,000	66,595	....
TOTAL CURRENT EXPENDITURES	215,134	46,780	180,955	87,001	42,433	33,412
TOTAL CAPITAL OUTLAY	13,762,849	4,192,923	7,077,327	7,665,193	9,585,835	10,624,151
TOTAL DEBT SERVICE	2,939,432	2,179,766	910,753	2,870,650	3,082,501	3,907,251
TOTAL EXPENDITURES	2,305,134	209,147	782,748	342,001	248,334	33,412
OTHER FINANCING USES	19,007,415	6,581,836	8,770,828	10,877,844	12,916,670	14,564,814
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
Transfers to - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	12,972	....	....	382,978	48,189	462,603
TOTAL EXPENDITURES AND OTHER USES	19,020,387	6,581,836	8,770,828	11,260,822	12,964,859	15,027,417

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1992 Estimate)	30,095	37,453	9,597	28,697	20,140	7,889
NET TAXABLE TAX CAPACITY	11,823,640	16,314,472	6,930,769	11,715,070	11,136,311	5,639,677
1991 TAX LEVY (Payable in 1992)	6,458,080	7,888,922	2,055,982	5,785,784	3,587,336	1,965,793
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	6,823,552	8,022,194	2,078,360	6,033,290	3,702,663	2,057,891
SPECIAL ASSESSMENTS	706,709	274,656	288,010	290,269	91,000	815,467
LICENSES AND PERMITS	70,977	22,351	14,315	1,085	121,251	487
FINES AND FORFEITS	156,989	225,483	45,769	172,633	105,004	18,938
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	.....	.....	.....	.....	29,999	.....
- Highways	72,665	64,984	851	543,000	416,627	1,268
- Human Services	2,128,226	2,667,915	.....	1,520,167	1,229,316	462,136
- All Other	204,915	161,295	90,460	14,775	163,614	12,486
State Grants - Homestead Credit (HACA)	1,250,031	1,746,820	628,301	1,208,489	919,548	548,624
- Mobile Home Homestead Credit	18,004	.....	.....	16,649	.....	1,880
- Attached Machinery Aid	.....	49,748	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	42,957	363,240	36,703	18,422	102,167	20,158
- Highways	2,174,259	2,722,271	1,658,022	1,709,022	2,726,922	2,279,479
- Human Services	2,494,951	4,255,226	2,232	1,657,307	1,814,177	705,769
- Other	489,598	542,844	228,959	384,998	609,230	65,823
Local Units Grants	6,825	4,166	.....	.....	323,451	.....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>8,882,431</b>	<b>12,578,509</b>	<b>2,645,528</b>	<b>7,072,829</b>	<b>8,335,051</b>	<b>4,097,623</b>
CHARGES FOR SERVICES	3,079,485	1,395,074	278,640	1,222,137	881,244	250,731
INTEREST EARNINGS	442,533	731,227	123,122	234,337	298,751	130,282
ALL OTHER REVENUES	1,142,514	526,047	281,613	1,126,335	867,384	126,560
<b>TOTAL REVENUES</b>	<b>21,305,190</b>	<b>23,775,541</b>	<b>5,755,357</b>	<b>16,152,915</b>	<b>14,402,348</b>	<b>7,497,979</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	3,865,000	.....	362,917	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	60,666	.....	1,518	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	118,598	58,207	3,264	30,000	10,000	14,297
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>25,288,788</b>	<b>23,833,748</b>	<b>6,182,204</b>	<b>16,182,915</b>	<b>14,413,866</b>	<b>7,512,276</b>



TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	2,453,754	2,301,408	937,789	2,344,710	1,819,537	847,425
- Capital Outlay	490,402	.....	8,511	.....	.....	.....
TOTAL GENERAL GOVERNMENT	2,944,156	2,301,408	946,300	2,344,710	1,819,537	847,425
<b>PUBLIC SAFETY</b>						
Sheriff	810,350	873,801	619,793	697,679	498,694	327,251
Corrections	757,095	967,839	29,459	166,665	631,903	77,325
All Other	68,462	180,814	92,439	53,203	113,917	31,824
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,635,907	2,022,454	741,691	917,547	1,244,514	436,400
<b>STREETS AND HIGHWAYS</b>						
Administration	97,321	375,033	126,676	135,720	126,179	164,479
Operation and Maintenance	1,644,365	2,079,410	983,123	1,094,725	1,140,887	1,141,423
Capital Outlay	4,637,166	2,918,603	1,074,398	2,297,963	2,608,643	1,723,831
TOTAL STREETS AND HIGHWAYS	6,378,852	5,373,046	2,184,197	3,528,408	3,875,709	3,029,733
<b>SANITATION - Current Expenditures</b>	687,623	451,311	580,184	269,571	361,059	266,607
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	687,623	451,311	580,184	269,571	361,059	266,607
<b>HUMAN SERVICES</b>						
Income Maintenance	3,061,533	2,639,659	.....	2,001,444	1,362,986	690,048
Social Services	3,525,140	6,828,872	.....	3,830,519	3,052,664	1,001,478
Other Human Service Costs	.....	7,200	767,969	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	6,586,673	9,475,731	767,969	5,831,963	4,415,650	1,691,526
<b>HEALTH - Current Expenditures</b>	1,418,937	1,120,584	124,353	428,452	829,279	73,540
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,418,937	1,120,584	124,353	428,452	829,279	73,540
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	245,116	139,723	.....	92,430	295,649	62,000
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	40,478	75,242	107,268	81,922	136,224	10,913
- Capital Outlay	.....	.....	11,996	.....	.....	.....
TOTAL CULTURE AND RECREATION	285,594	214,965	119,264	174,352	431,873	72,913
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	216,877	521,459	267,960	386,280	380,928	318,249
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	216,877	521,459	267,960	386,280	380,928	318,249
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	76,962	50,014	46,422	77,803	36,684	866
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	76,962	50,014	46,422	77,803	36,684	866
<b>ALL OTHER - Current Expenditures</b>	374,623	279,221	29,264	1,088,514	212,866	153,959
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	225,000	15,000	60,000	1,180,000	.....	725,000
- Other Long-term Debt	20,000	.....	45,000	.....	24,639	10,148
- Interest and Fiscal Charges	587,311	6,645	69,656	230,738	7,901	202,848
TOTAL CURRENT EXPENDITURES	15,478,636	18,891,590	4,712,699	12,749,637	10,999,456	5,167,387
TOTAL CAPITAL OUTLAY	5,127,568	2,918,603	1,094,905	2,297,963	2,608,643	1,723,831
TOTAL DEBT SERVICE	832,311	21,645	174,656	1,410,738	32,540	937,996
TOTAL EXPENDITURES	21,438,515	21,831,838	5,982,260	16,458,338	13,640,639	7,829,214
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	118,598	58,207	3,264	30,000	10,000	14,297
TOTAL EXPENDITURES AND OTHER USES	21,557,113	21,890,045	5,985,524	16,488,338	13,650,639	7,843,511

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1992 Estimate)	111,081	51,137	13,252	21,755	10,440	32,692
NET TAXABLE TAX CAPACITY	63,390,107	23,739,345	4,351,970	9,784,790	4,585,224	18,876,218
1991 TAX LEVY (Payable in 1992)	25,188,507	9,186,790	2,358,674	4,355,959	2,218,995	7,405,837
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	24,633,861	9,559,829	2,369,161	4,629,080	2,239,300	7,513,335
SPECIAL ASSESSMENTS	26,444	17,897	79,186	....	69,259	321,514
LICENSES AND PERMITS	716,205	148,002	2,166	76,222	1,760	14,545
FINES AND FORFEITS	373,673	242,260	82,625	94,753	61,364	162,580
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	8,320	90,633	263	....	....	....
- Highways	742,688	580,626	....	168,593	....	491,971
- Human Services	7,085,397	4,777,967	997,497	1,604,746	678,097	2,852,092
- All Other	545,381	183,308	18,792	440,305	23,568	92,901
State Grants - Homestead Credit (HACA)	4,884,909	1,939,203	622,918	619,324	608,746	1,243,001
- Mobile Home Homestead Credit	....	21,770	11,598	....	....	15,163
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	20,038	22,816	125,228	1,386	123,228	321,027
- Highways	4,115,315	7,676,960	1,723,169	4,258,578	2,021,897	4,509,769
- Human Services	7,755,728	5,287,975	1,272,941	2,044,889	786,231	3,906,501
- Other	1,845,233	370,940	258,599	884,973	169,406	266,354
Local Units Grants	2,954,767	55,670	425	4,055	11,616	10,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>29,957,776</b>	<b>21,007,868</b>	<b>5,031,430</b>	<b>10,026,849</b>	<b>4,422,789</b>	<b>13,773,946</b>
CHARGES FOR SERVICES	5,910,047	2,525,139	955,507	1,127,751	597,268	1,322,657
INTEREST EARNINGS	3,091,963	987,685	211,475	343,402	192,817	359,854
ALL OTHER REVENUES	510,200	668,234	176,630	746,985	417,384	615,793
<b>TOTAL REVENUES</b>	<b>65,220,169</b>	<b>35,156,914</b>	<b>8,908,180</b>	<b>17,045,042</b>	<b>8,001,941</b>	<b>24,084,224</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	16,572,398	3,184,049	....	....	1,447,175	....
- OTHER LONG-TERM DEBT	....	122,261	182,146	547,855	....	167,853
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	86,485	....	....	....	55,542
- GOVERNMENTAL FUNDS	2,849,194	12,028	51,661	365,292	155,115	890,157
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>84,641,761</b>	<b>38,561,737</b>	<b>9,141,987</b>	<b>17,958,189</b>	<b>9,604,231</b>	<b>25,197,776</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	10,183,556	3,845,682	1,095,490	1,614,142	836,846	2,981,259
- Capital Outlay	18,794,211	.....	.....	.....	.....	.....
<b>TOTAL GENERAL GOVERNMENT</b>	<b>28,977,767</b>	<b>3,845,682</b>	<b>1,095,490</b>	<b>1,614,142</b>	<b>836,846</b>	<b>2,981,259</b>
<b>PUBLIC SAFETY</b>						
Sheriff	3,254,763	1,335,163	306,325	1,398,755	248,253	880,085
Corrections	3,612,607	1,517,613	212,188	604,258	154,707	790,359
All Other	215,069	240,931	26,012	247,756	109,677	389,323
Capital Outlay	612	.....	.....	.....	.....	.....
<b>TOTAL PUBLIC SAFETY</b>	<b>7,083,051</b>	<b>3,093,707</b>	<b>544,525</b>	<b>2,250,769</b>	<b>512,637</b>	<b>2,059,767</b>
<b>STREETS AND HIGHWAYS</b>						
Administration	591,534	217,118	108,061	258,122	99,161	190,607
Operation and Maintenance	3,214,470	2,340,506	1,093,757	2,114,912	754,925	1,967,301
Capital Outlay	6,763,559	5,807,533	1,487,575	3,490,288	1,886,290	6,775,240
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>10,569,563</b>	<b>8,365,157</b>	<b>2,689,393</b>	<b>5,863,322</b>	<b>2,740,376</b>	<b>8,933,148</b>
<b>SANITATION - Current Expenditures</b>	<b>.....</b>	<b>290,263</b>	<b>700,305</b>	<b>112,605</b>	<b>181,753</b>	<b>.....</b>
- Capital Outlay	.....	.....	114,853	.....	.....	.....
<b>TOTAL SANITATION</b>	<b>.....</b>	<b>290,263</b>	<b>815,158</b>	<b>112,605</b>	<b>181,753</b>	<b>.....</b>
<b>HUMAN SERVICES</b>						
Income Maintenance	5,670,180	4,798,527	1,110,397	1,846,204	725,778	3,624,735
Social Services	17,464,741	8,174,617	2,175,374	3,082,529	1,733,640	6,033,272
Other Human Service Costs	703,870	.....	10,749	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL HUMAN SERVICES</b>	<b>23,838,791</b>	<b>12,973,144</b>	<b>3,296,520</b>	<b>4,928,733</b>	<b>2,459,418</b>	<b>9,658,007</b>
<b>HEALTH - Current Expenditures</b>	<b>3,562,089</b>	<b>1,741,614</b>	<b>75,981</b>	<b>953,463</b>	<b>20,861</b>	<b>348,534</b>
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL HEALTH</b>	<b>3,562,089</b>	<b>1,741,614</b>	<b>75,981</b>	<b>953,463</b>	<b>20,861</b>	<b>348,534</b>
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	551,214	134,644	26,780	100,893	15,288	156,700
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	913,250	104,493	44,023	75,891	108,020	70,997
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL CULTURE AND RECREATION</b>	<b>1,464,464</b>	<b>239,137</b>	<b>70,803</b>	<b>176,784</b>	<b>123,308</b>	<b>227,697</b>
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	<b>561,952</b>	<b>435,367</b>	<b>256,420</b>	<b>155,664</b>	<b>174,225</b>	<b>776,272</b>
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>561,952</b>	<b>435,367</b>	<b>256,420</b>	<b>155,664</b>	<b>174,225</b>	<b>776,272</b>
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	<b>25,000</b>	<b>248,514</b>	<b>36,962</b>	<b>129,552</b>	<b>5,000</b>	<b>75,504</b>
- Capital Outlay	.....	.....	.....	137,009	.....	.....
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>25,000</b>	<b>248,514</b>	<b>36,962</b>	<b>266,561</b>	<b>5,000</b>	<b>75,504</b>
<b>ALL OTHER - Current Expenditures</b>	<b>73,992</b>	<b>295,203</b>	<b>80,226</b>	<b>.....</b>	<b>363,044</b>	<b>348,370</b>
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	<b>316,867</b>	<b>985,000</b>	<b>60,000</b>	<b>205,000</b>	<b>1,510,000</b>	<b>912,000</b>
- Other Long-term Debt	34,632	47,454	89,716	695,927	.....	50,468
- Interest and Fiscal Charges	2,044,335	553,496	71,242	31,837	139,851	311,821
<b>TOTAL CURRENT EXPENDITURES</b>	<b>50,598,287</b>	<b>25,720,255</b>	<b>7,359,050</b>	<b>12,694,746</b>	<b>5,531,178</b>	<b>18,633,318</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>25,558,382</b>	<b>5,807,533</b>	<b>1,602,428</b>	<b>3,627,297</b>	<b>1,886,290</b>	<b>6,775,240</b>
<b>TOTAL DEBT SERVICE</b>	<b>2,395,834</b>	<b>1,585,950</b>	<b>220,958</b>	<b>932,764</b>	<b>1,649,851</b>	<b>1,274,289</b>
<b>TOTAL EXPENDITURES</b>	<b>78,552,503</b>	<b>33,113,738</b>	<b>9,182,436</b>	<b>17,254,807</b>	<b>9,067,319</b>	<b>26,682,847</b>
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	18,661	61,776	.....	.....	.....	91,665
- Governmental Funds	2,849,194	12,028	51,661	365,292	155,115	890,157
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>81,420,358</b>	<b>33,187,542</b>	<b>9,234,097</b>	<b>17,620,099</b>	<b>9,222,434</b>	<b>27,664,669</b>

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1992 Estimate)	10,723	490,258	4,485	17,272	17,563	50,492
NET TAXABLE TAX CAPACITY	5,152,461	361,297,271	2,025,084	10,851,559	13,355,795	19,677,960
1991 TAX LEVY (Payable in 1992)	2,096,186	114,637,123	806,343	3,557,895	3,187,362	6,718,403
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	2,290,371	139,678,208	843,864	3,378,376	3,313,456	6,880,133
SPECIAL ASSESSMENTS	194,608	294,054	124,370	183,557	324,457	35,336
LICENSES AND PERMITS	11,463	661,225	1,534	13,207	1,455	174,946
FINES AND FORFEITS	19,214	2,986,708	14,993	106,618	5,684	257,070
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	263	55,235	....	....	....	....
- Highways	345,809	113,195	....	123,196	355,883	....
- Human Services	618,591	39,415,118	244,537	1,072,488	1,438,275	2,387,984
- All Other	58,451	3,183,722	16,039	25,253	85,326	241,410
State Grants - Homestead Credit (HACA)	600,957	8,870,896	351,664	964,382	699,257	1,395,203
- Mobile Home Homestead Credit	4,295	....	2,476	....	5,143	12,861
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	29,496	....	109,780	59,660	59,477	51,051
- Highways	2,786,618	9,187,644	1,793,077	2,555,991	2,761,133	1,963,648
- Human Services	798,157	54,221,753	336,174	1,344,688	1,623,206	2,709,778
- Other	220,590	16,795,848	123,449	209,733	282,134	1,197,316
Local Units Grants	1,358	6,566,366	3,569	2,650	....	138,451
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>5,464,585</b>	<b>138,409,777</b>	<b>2,980,765</b>	<b>6,358,041</b>	<b>7,309,834</b>	<b>10,097,702</b>
CHARGES FOR SERVICES	699,193	25,260,193	355,853	817,923	1,253,880	1,567,235
INTEREST EARNINGS	173,233	14,780,656	398,535	394,038	486,947	528,252
ALL OTHER REVENUES	308,709	15,775,499	89,717	328,865	381,994	1,280,540
<b>TOTAL REVENUES</b>	<b>9,161,376</b>	<b>337,846,320</b>	<b>4,809,631</b>	<b>11,580,625</b>	<b>13,077,707</b>	<b>20,821,214</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	635,000	62,183,746	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	1,299	....	155,837
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	81,272	....	....	....	579,706
- GOVERNMENTAL FUNDS	96,546	1,695,540	....	45,000	362,791	240,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>9,892,922</b>	<b>401,806,878</b>	<b>4,809,631</b>	<b>11,626,924</b>	<b>13,440,498</b>	<b>21,796,757</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,257,773	50,105,467	599,128	1,570,799	1,310,611	3,385,330
- Capital Outlay	.....	26,450,274	.....	328,525	530,557	.....
TOTAL GENERAL GOVERNMENT	1,257,773	76,555,741	599,128	1,899,324	1,841,168	3,385,330
<b>PUBLIC SAFETY</b>						
Sheriff	436,812	14,063,092	391,440	762,748	519,950	1,397,857
Corrections	128,317	26,215,328	42,926	88,774	34,214	1,508,924
All Other	15,820	1,178,640	70,994	6,959	18,910	81,546
Capital Outlay	.....	3,902,307	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	580,949	45,359,367	505,360	858,481	573,074	2,988,327
<b>STREETS AND HIGHWAYS</b>						
Administration	162,800	1,924,510	122,963	123,330	108,375	149,939
Operation and Maintenance	678,352	6,225,618	749,174	1,721,284	2,957,867	1,598,266
Capital Outlay	3,361,873	12,200,996	1,160,958	2,168,157	1,620,068	1,972,413
TOTAL STREETS AND HIGHWAYS	4,203,025	20,351,124	2,033,095	4,012,771	4,686,310	3,720,618
<b>SANITATION - Current Expenditures</b>	238,731	4,735,383	103,750	389,099	260,212	69,500
- Capital Outlay	.....	37,093	.....	46,797	39,405	.....
TOTAL SANITATION	238,731	4,772,476	103,750	435,896	299,617	69,500
<b>HUMAN SERVICES</b>						
Income Maintenance	624,218	58,046,061	430,761	1,196,656	1,780,604	2,868,995
Social Services	1,377,704	98,386,574	321,439	2,618,434	2,779,492	5,412,422
Other Human Service Costs	.....	14,234	.....	.....	.....	.....
Capital Outlay	.....	141,986	.....	.....	1,544	.....
TOTAL HUMAN SERVICES	2,001,922	156,588,855	752,200	3,815,090	4,561,640	8,281,417
<b>HEALTH - Current Expenditures</b>	428,827	13,110,903	19,000	.....	586,678	1,714,067
- Capital Outlay	.....	23,808	.....	.....	3,305	.....
TOTAL HEALTH	428,827	13,134,711	19,000	.....	589,983	1,714,067
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	34,593	4,286,824	34,936	44,944	48,760	168,388
- Capital Outlay	.....	4,896,377	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	90,508	6,295,548	23,891	66,794	74,822	135,825
- Capital Outlay	.....	3,292,150	.....	1,575	.....	.....
TOTAL CULTURE AND RECREATION	125,101	18,770,899	58,827	113,313	123,582	304,213
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	210,311	663,128	254,197	410,954	703,719	257,782
- Capital Outlay	.....	25,557	.....	8,816	.....	459,246
TOTAL CONSERVATION OF NATURAL RESOURCES	210,311	688,685	254,197	419,770	703,719	717,028
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	1,299	3,200,885	24,739	24,429	.....	29,524
- Capital Outlay	.....	435	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	1,299	3,201,320	24,739	24,429	.....	29,524
<b>ALL OTHER - Current Expenditures</b>	40,509	333,541	9,144	.....	150,445	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	55,000	4,320,000	275,000	390,000	.....	.....
- Other Long-term Debt	.....	186,805	.....	9,815	.....	200,000
- Interest and Fiscal Charges	109,875	7,217,211	150,704	39,253	45,420	67,442
TOTAL CURRENT EXPENDITURES	5,726,574	288,785,736	3,198,482	9,025,204	11,334,659	18,778,365
TOTAL CAPITAL OUTLAY	3,361,873	50,970,983	1,160,958	2,553,870	2,194,879	2,431,659
TOTAL DEBT SERVICE	164,875	11,724,016	425,704	439,068	45,420	267,442
TOTAL EXPENDITURES	9,253,322	351,480,735	4,785,144	12,018,142	13,574,958	21,477,466
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	1,939,680	.....	.....	.....	611,032
- Governmental Funds	96,546	1,695,540	.....	45,000	362,791	240,000
TOTAL EXPENDITURES AND OTHER USES	9,349,868	355,115,955	4,785,144	12,063,142	13,937,749	22,328,498

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
POPULATION (1992 Estimate)	9,750	15,295	199,260	61,960	44,949	14,336
NET TAXABLE TAX CAPACITY	5,687,213	6,303,106	68,711,115	38,152,295	53,017,178	7,041,686
1991 TAX LEVY (Payable in 1992)	1,918,476	2,032,708	46,907,629	13,036,064	10,276,180	3,356,941
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	1,927,615	2,203,292	58,940,847	16,046,687	10,465,689	3,489,502
SPECIAL ASSESSMENTS	204,688	220,850	....	71,935	34,391	373,040
LICENSES AND PERMITS	1,965	2,250	127,058	687,131	92,996	12,839
FINES AND FORFEITS	47,962	64,981	691,775	264,541	408,678	56,473
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	....	....	....	....	....
- Highways	79,915	585,554	2,726,910	3,682,446	264,292	....
- Human Services	459,468	570,368	18,876,166	3,171,868	1,893,768	799,878
- All Other	15,840	159,324	1,401,239	27,140	112,716	90,657
State Grants - Homestead Credit (HACA)	526,521	529,474	7,604,588	3,450,938	914,676	910,699
- Mobile Home Homestead Credit	....	18,789	74,115	31,541	6,798	5,908
- Attached Machinery Aid	....	....	....	76,204	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	28,640	2,799	7,616,328	14,484	7,304	77,343
- Highways	843,995	2,897,993	13,152,625	1,980,564	1,441,650	3,360,890
- Human Services	598,548	797,017	22,245,596	3,379,389	2,215,353	991,244
- Other	155,583	329,696	2,403,814	227,309	517,180	366,848
Local Units Grants	....	....	33,093	26,749	....	34,777
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,708,510</b>	<b>5,891,014</b>	<b>76,134,474</b>	<b>16,068,632</b>	<b>7,373,737</b>	<b>6,638,244</b>
CHARGES FOR SERVICES	372,127	974,153	7,170,984	3,272,639	1,817,073	703,539
INTEREST EARNINGS	262,520	305,159	1,982,241	1,137,223	905,154	29,600
ALL OTHER REVENUES	233,348	251,980	5,242,847	1,621,947	1,385,084	172,002
<b>TOTAL REVENUES</b>	<b>5,758,735</b>	<b>9,913,679</b>	<b>150,290,226</b>	<b>39,170,735</b>	<b>22,482,802</b>	<b>11,475,239</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	....	....	....	7,031,574	....	....
- OTHER LONG-TERM DEBT	....	....	....	718,449	250,000	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	442,998	....	....	....
- GOVERNMENTAL FUNDS	....	100,255	882,040	....	543,598	14,281
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>5,758,735</b>	<b>10,013,934</b>	<b>151,615,264</b>	<b>46,920,758</b>	<b>23,276,400</b>	<b>11,489,520</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	892,672	967,297	17,184,975	7,735,154	4,485,245	1,655,746
- Capital Outlay	26,115	....	1,229,203	....	79,860	37,735
TOTAL GENERAL GOVERNMENT	918,787	967,297	18,414,178	7,735,154	4,565,105	1,693,481
<b>PUBLIC SAFETY</b>						
Sheriff	312,651	618,977	5,556,175	1,745,124	1,884,623	533,799
Corrections	82,433	41,730	7,971,172	2,334,601	1,415,486	132,643
All Other	26,741	30,660	2,984,576	755,835	183,761	27,401
Capital Outlay	2,000	....	645,481	....	....	13,552
TOTAL PUBLIC SAFETY	423,825	691,367	17,157,404	4,835,560	3,483,870	707,395
<b>STREETS AND HIGHWAYS</b>						
Administration	101,234	147,099	4,280,674	353,395	260,686	350,679
Operation and Maintenance	1,164,233	1,588,872	15,371,469	1,795,389	765,566	1,360,540
Capital Outlay	520,662	2,734,589	12,415,142	8,123,218	1,337,976	3,345,629
TOTAL STREETS AND HIGHWAYS	1,786,129	4,470,560	32,067,285	10,272,002	2,364,228	5,056,848
<b>SANITATION - Current Expenditures</b>	291,737	282,588	....	652,155	280,329	133,219
- Capital Outlay	9,842	....	....	....	....	....
TOTAL SANITATION	301,579	282,588	....	652,155	280,329	133,219
<b>HUMAN SERVICES</b>						
Income Maintenance	582,561	680,124	21,424,351	3,253,631	2,421,523	741,572
Social Services	1,161,430	1,244,938	46,821,670	6,413,851	4,560,083	2,004,169
Other Human Service Costs	....	....	....	....	125,580	....
Capital Outlay	....	....	82,056	....	....	....
TOTAL HUMAN SERVICES	1,743,991	1,925,062	68,328,077	9,667,482	7,107,186	2,745,741
<b>HEALTH - Current Expenditures</b>	44,277	....	5,928,282	522,632	670,050	701,476
- Capital Outlay	....	....	288	....	....	....
TOTAL HEALTH	44,277	....	5,928,570	522,632	670,050	701,476
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	67,784	43,663	199,537	599,001	328,173	158,198
- Capital Outlay	....	....	....	....	....	....
Parks and Recreation - Current Expenditures	414,193	61,123	186,070	281,000	118,050	23,769
- Capital Outlay	....	....	....	....	....	....
TOTAL CULTURE AND RECREATION	481,977	104,786	385,607	880,001	446,223	181,967
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	102,871	684,846	3,678,345	384,338	380,356	707,879
- Capital Outlay	....	....	25,168	....	....	....
TOTAL CONSERVATION OF NATURAL RESOURCES	102,871	684,846	3,703,513	384,338	380,356	707,879
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	5,490	33,529	510,098	554,556	10,831	68,832
- Capital Outlay	....	....	....	....	....	....
TOTAL ECONOMIC DEVELOPMENT	5,490	33,529	510,098	554,556	10,831	68,832
<b>ALL OTHER - Current Expenditures</b>	40,855	84,323	....	....	428,099	129,671
- Capital Outlay	....	....	....	....	....	....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	110,000	....	20,000	386,081	465,000	95,000
- Other Long-term Debt	....	126,590	942,423	318,121	250,000	170,000
- Interest and Fiscal Charges	10,222	15,349	804,443	618,443	64,636	79,535
TOTAL CURRENT EXPENDITURES	5,291,162	6,509,769	132,097,394	27,380,662	18,318,441	8,729,593
TOTAL CAPITAL OUTLAY	558,619	2,734,589	14,397,338	8,123,218	1,417,836	3,396,916
TOTAL DEBT SERVICE	120,222	141,939	1,766,866	1,322,645	779,636	344,535
TOTAL EXPENDITURES	5,970,003	9,386,297	148,261,598	36,826,525	20,515,913	12,471,044
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	....	....	....	7,031,574	....	....
Other Financing Uses	....	....	....	....	....	....
Transfers to - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	....	100,255	882,040	....	543,598	14,281
TOTAL EXPENDITURES AND OTHER USES	5,970,003	9,486,552	149,143,638	43,858,099	21,059,511	12,485,325

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1992 Estimate)	122,240	31,087	10,592	10,616	23,402	4,383
NET TAXABLE TAX CAPACITY	52,784,923	14,604,547	4,754,235	5,165,093	6,725,358	3,797,654
1991 TAX LEVY (Payable in 1992)	19,798,614	4,717,902	2,179,950	2,638,159	4,399,867	1,589,824
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	20,528,568	4,908,263	2,224,627	2,699,084	4,486,059	1,622,000
SPECIAL ASSESSMENTS	265,766	135,881	190,657	545,405	4,140	4,120
LICENSES AND PERMITS	216,774	70,399	1,125	2,425	63,327	1,697
FINES AND FORFEITS	762,800	277,984	....	2,677	99,966	....
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	....	....	....	194	....
- Highways	14,886	....	....	222,865	....	20,698
- Human Services	5,315,225	1,233,929	619,888	679,835	2,058,506	332,260
- All Other	1,603,263	95,147	20,553	37,237	170,989	6,201
State Grants - Homestead Credit (HACA)	4,325,033	....	846,871	681,742	1,331,631	364,057
- Mobile Home Homestead Credit	40,868	1,004,627	2,519	2,925	14,225	983
- Attached Machinery Aid	46,227	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	70,682	42,377	82,036	106,709	100,092	26,312
- Highways	5,162,206	2,169,401	991,752	2,071,319	3,331,904	1,622,002
- Human Services	6,570,342	1,922,949	1,031,504	933,479	1,811,908	467,772
- Other	1,717,574	430,970	103,109	330,994	1,131,139	108,004
Local Units Grants	9,112	47,221	....	18,470	71,392	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>24,875,418</b>	<b>6,946,621</b>	<b>3,698,232</b>	<b>5,085,575</b>	<b>10,021,980</b>	<b>2,948,289</b>
CHARGES FOR SERVICES	3,568,738	2,163,077	256,874	534,134	1,579,790	135,652
INTEREST EARNINGS	1,613,239	695,076	287,577	385,579	473,071	56,274
ALL OTHER REVENUES	3,004,914	255,411	543,877	499,933	1,174,577	194,790
<b>TOTAL REVENUES</b>	<b>54,836,217</b>	<b>15,452,712</b>	<b>7,202,969</b>	<b>9,754,812</b>	<b>17,902,910</b>	<b>4,962,822</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	17,355,000	....	718,159	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	11,980
OTHER SOURCES	348,645	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	1,506,642	527,384	45,452	....	126,075	839
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>74,046,504</b>	<b>15,980,096</b>	<b>7,966,580</b>	<b>9,754,812</b>	<b>18,028,985</b>	<b>4,975,641</b>



TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	7,565,128	2,508,458	896,671	949,657	1,767,703	612,177
- Capital Outlay	338,354	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	7,903,482	2,508,458	896,671	949,657	1,767,703	612,177
<b>PUBLIC SAFETY</b>						
Sheriff	3,162,252	1,098,314	370,720	484,090	1,120,988	241,802
Corrections	3,369,086	442,912	46,860	27,270	575,277	21,740
All Other	155,361	21,503	21,457	2,741	47,115	5,438
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	6,686,699	1,562,729	439,037	514,101	1,743,380	268,980
<b>STREETS AND HIGHWAYS</b>						
Administration	695,858	111,338	123,567	100,948	191,884	176,561
Operation and Maintenance	3,168,844	1,265,938	1,000,381	1,352,036	1,794,471	1,373,282
Capital Outlay	4,585,935	2,624,866	579,478	1,639,523	2,588,410	1,201,929
TOTAL STREETS AND HIGHWAYS	8,450,637	4,002,142	1,703,426	3,092,507	4,574,765	2,571,772
<b>SANITATION - Current Expenditures</b>	358,321	637,776	861,814	596,957	.....	22,101
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	358,321	637,776	861,814	596,957	.....	22,101
<b>HUMAN SERVICES</b>						
Income Maintenance	7,150,118	1,392,914	791,321	1,010,988	3,204,957	544,255
Social Services	11,912,979	3,160,578	1,710,533	1,809,610	3,130,815	658,786
Other Human Service Costs	.....	.....	.....	.....	82,105	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	19,063,097	4,553,492	2,501,854	2,820,598	6,417,877	1,203,041
<b>HEALTH - Current Expenditures</b>	2,503,588	683,713	.....	214,190	1,048,487	67,980
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	2,503,588	683,713	.....	214,190	1,048,487	67,980
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	649,660	109,783	26,287	35,942	198,578	10,208
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	935,643	112,507	30,000	67,537	47,267	8,690
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	1,585,303	222,290	56,287	103,479	245,845	18,898
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>	706,847	495,687	173,692	474,021	276,325	194,880
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	706,847	495,687	173,692	474,021	276,325	194,880
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>	2,070,890	.....	132,701	20,000	2,735	7,430
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	2,070,890	.....	132,701	20,000	2,735	7,430
<b>ALL OTHER - Current Expenditures</b>	398,664	502,045	82,506	166,317	91,875	14,517
- Capital Outlay	.....	.....	.....	.....	30,358	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>	1,675,000	65,000	35,000	350,000	95,000	.....
- Other Long-term Debt	400,000	148,615	45,626	.....	186,335	7,540
- Interest and Fiscal Charges	2,602,097	37,807	27,454	202,020	175,144	2,460
TOTAL CURRENT EXPENDITURES	44,803,239	12,543,466	6,268,510	7,312,304	13,580,582	3,959,847
TOTAL CAPITAL OUTLAY	4,924,289	2,624,866	579,478	1,639,523	2,618,768	1,201,929
TOTAL DEBT SERVICE	4,677,097	251,422	108,080	552,020	456,479	10,000
TOTAL EXPENDITURES	54,404,625	15,419,754	6,956,068	9,503,847	16,655,829	5,171,776
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
Transfers to - Enterprise Funds	.....	.....	120,246	.....	.....	.....
- Governmental Funds	1,506,642	527,384	45,452	.....	126,075	839
TOTAL EXPENDITURES AND OTHER USES	55,911,267	15,947,138	7,121,766	9,503,847	16,781,904	5,172,615

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1992 Estimate)	19,990	13,144	17,990	156,276	11,643	7,449
NET TAXABLE TAX CAPACITY	8,317,654	3,911,806	9,601,926	114,556,782	6,668,190	5,433,609
1991 TAX LEVY (Payable in 1992)	3,365,717	2,325,295	4,559,319	27,749,508	2,861,191	2,311,968
<b>GOVERNMENTAL FUNDS</b>						
<b>REVENUES</b>						
PROPERTY TAXES	3,406,084	2,434,469	4,539,564	34,153,422	2,870,885	2,332,088
SPECIAL ASSESSMENTS	....	166,696	51,711	....	23,472	160,401
LICENSES AND PERMITS	5,918	23,700	9,508	1,386,795	5,491	850
FINES AND FORFEITS	61,043	45,708	49,834	940,547	76,394	8,809
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Narcotics Control	....	....	....	395,622	....	....
- Highways	31,682	319,354	1,105	3,339	102,400	....
- Human Services	967,735	1,262,839	944,144	5,759,141	918,183	574,609
- All Other	39,314	118,687	89,169	1,106,961	23,290	16,298
State Grants - Homestead Credit (HACA)	703,689	442,212	1,127,792	5,497,369	866,191	670,143
- Mobile Home Homestead Credit	....	10,948	....	37,484	....	5,430
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	39,352	77,795	18,300	793	7,250	28,249
- Highways	1,885,338	1,774,272	2,839,640	2,071,624	1,853,097	2,521,421
- Human Services	1,342,796	1,690,397	1,024,854	6,944,457	1,104,795	782,008
- Other	452,334	224,454	371,275	2,871,013	196,568	197,706
Local Units Grants	960	16,771	....	1,719,576	34,000	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>5,463,200</b>	<b>5,937,729</b>	<b>6,416,279</b>	<b>26,507,892</b>	<b>5,105,774</b>	<b>4,795,864</b>
CHARGES FOR SERVICES	466,952	716,098	404,416	6,310,750	1,372,739	449,943
INTEREST EARNINGS	163,998	93,850	579,120	4,346,235	160,763	245,019
ALL OTHER REVENUES	229,059	505,976	216,928	3,618,546	336,118	101,772
<b>TOTAL REVENUES</b>	<b>9,796,254</b>	<b>9,924,226</b>	<b>12,267,360</b>	<b>77,264,187</b>	<b>9,951,636</b>	<b>8,094,746</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - BONDS ISSUED	....	....	....	23,446,525	....	....
- OTHER LONG-TERM DEBT	746,873	70,101	....	....	....	10,000
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	794,655	282,111	1,188,228	1,021,681	....	14,210
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>11,337,782</b>	<b>10,276,438</b>	<b>13,455,588</b>	<b>101,732,393</b>	<b>9,951,636</b>	<b>8,118,956</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,416,453	1,144,814	2,104,370	16,871,087	1,092,239	734,192
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,416,453</b>	<b>1,144,814</b>	<b>2,104,370</b>	<b>16,871,087</b>	<b>1,092,239</b>	<b>734,192</b>
<b>PUBLIC SAFETY</b>						
Sheriff	632,950	370,972	969,273	8,045,873	662,844	457,406
Corrections	437,152	91,599	170,793	3,259,621	71,211	33,059
All Other	75,250	24,035	21,147	.....	15,998	7,239
Capital Outlay	.....	.....	.....	22,245,053	.....	.....
<b>TOTAL PUBLIC SAFETY</b>	<b>1,145,352</b>	<b>486,606</b>	<b>1,161,213</b>	<b>33,550,547</b>	<b>750,053</b>	<b>497,704</b>
<b>STREETS AND HIGHWAYS</b>						
Administration	156,541	200,930	153,299	829,041	289,978	151,273
Operation and Maintenance	1,280,630	727,697	1,034,099	2,895,940	981,763	1,263,896
Capital Outlay	1,604,410	1,492,885	2,829,238	2,736,975	1,678,905	1,931,045
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>3,041,581</b>	<b>2,421,512</b>	<b>4,016,636</b>	<b>6,461,956</b>	<b>2,950,646</b>	<b>3,346,214</b>
<b>SANITATION - Current Expenditures</b>						
- Capital Outlay	163,785	433,693	64,386	.....	563,960	302,154
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL SANITATION</b>	<b>163,785</b>	<b>433,693</b>	<b>64,386</b>	<b>.....</b>	<b>563,960</b>	<b>302,154</b>
<b>HUMAN SERVICES</b>						
Income Maintenance	1,029,283	1,462,933	1,076,213	5,062,954	1,101,980	671,999
Social Services	2,514,860	2,610,416	1,750,755	15,614,085	2,128,244	1,404,162
Other Human Service Costs	.....	.....	.....	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL HUMAN SERVICES</b>	<b>3,544,143</b>	<b>4,073,349</b>	<b>2,826,968</b>	<b>20,677,039</b>	<b>3,230,224</b>	<b>2,076,161</b>
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	184,140	784,457	372,932	4,759,329	149,697	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL HEALTH</b>	<b>184,140</b>	<b>784,457</b>	<b>372,932</b>	<b>4,759,329</b>	<b>149,697</b>	<b>.....</b>
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	55,000	24,541	139,810	2,688,213	307,679	24,045
- Capital Outlay	.....	.....	.....	557	.....	.....
Parks and Recreation - Current Expenditures	55,022	32,854	114,346	691,038	59,178	10,575
- Capital Outlay	.....	.....	.....	182,240	.....	.....
<b>TOTAL CULTURE AND RECREATION</b>	<b>110,022</b>	<b>57,395</b>	<b>254,156</b>	<b>3,562,048</b>	<b>366,857</b>	<b>34,620</b>
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>						
- Capital Outlay	279,833	124,442	230,848	446,891	218,083	233,928
- Capital Outlay	.....	.....	.....	25,526	.....	.....
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>279,833</b>	<b>124,442</b>	<b>230,848</b>	<b>472,417</b>	<b>218,083</b>	<b>233,928</b>
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>						
- Capital Outlay	6,086	.....	29,825	1,027,402	88,778	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>6,086</b>	<b>.....</b>	<b>29,825</b>	<b>1,027,402</b>	<b>88,778</b>	<b>.....</b>
<b>ALL OTHER - Current Expenditures</b>						
- Capital Outlay	247,458	633,328	155,580	.....	179,206	37,746
- Capital Outlay	.....	.....	.....	.....	.....	.....
<b>DEBT SERVICE - Principal Paid on Bonds</b>						
- Other Long-term Debt	.....	145,000	505,000	2,665,000	10,000	125,000
- Interest and Fiscal Charges	24,475	43,989	285,886	5,044,707	.....	73,732
- Interest and Fiscal Charges	.....	.....	.....	.....	.....	.....
<b>TOTAL CURRENT EXPENDITURES</b>	<b>8,534,443</b>	<b>8,666,711</b>	<b>8,387,676</b>	<b>62,191,474</b>	<b>7,910,838</b>	<b>5,331,674</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,604,410</b>	<b>1,492,885</b>	<b>2,829,238</b>	<b>25,190,351</b>	<b>1,678,905</b>	<b>1,931,045</b>
<b>TOTAL DEBT SERVICE</b>	<b>24,475</b>	<b>193,892</b>	<b>840,886</b>	<b>7,837,199</b>	<b>10,920</b>	<b>219,109</b>
<b>TOTAL EXPENDITURES</b>	<b>10,163,328</b>	<b>10,353,488</b>	<b>12,057,800</b>	<b>95,219,024</b>	<b>9,600,663</b>	<b>7,481,828</b>
<b>OTHER FINANCING USES</b>						
Debt Redemption - Refunded Bonds	.....	.....	.....	1,413,942	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	21,274
Transfers to - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	794,655	282,111	1,188,228	1,021,681	.....	14,210
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>10,957,983</b>	<b>10,635,599</b>	<b>13,246,028</b>	<b>97,654,647</b>	<b>9,600,663</b>	<b>7,517,312</b>

TABLE 2  
CLASSIFICATION OF COUNTY REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 1992

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
POPULATION (1992 Estimate)	48,113	70,984	11,589	4,469,450
NET TAXABLE TAX CAPACITY	18,062,178	44,907,595	6,494,920	3,017,444,957
1991 TAX LEVY (Payable in 1992)	6,748,699	13,688,354	2,772,892	989,221,703
<b>GOVERNMENTAL FUNDS</b>				
<b>REVENUES</b>				
PROPERTY TAXES	6,804,777	13,700,307	2,828,653	1,074,371,366
SPECIAL ASSESSMENTS	....	93,490	341,468	16,674,558
LICENSES AND PERMITS	93,026	296,462	11,563	9,846,155
FINES AND FORFEITS	202,969	311,470	....	18,894,117
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants - Narcotics Control	525	44,946	....	1,276,283
- Highways	18,207	260,403	636,727	27,510,005
- Human Services	2,592,417	4,112,257	931,396	272,208,364
- All Other	248,087	59,105	34,400	34,943,167
State Grants - Homestead Credit (HACA)	1,678,250	1,540,890	766,730	145,779,764
- Mobile Home Homestead Credit	....	66,282	3,472	2,159,102
- Attached Machinery Aid	....	....	....	1,890,848
- Taconite Homestead Credit	....	....	....	169,170
- Disparity Reduction Aid	82,028	8,526	60,656	14,277,704
- Highways	2,173,253	3,501,853	2,405,174	262,425,037
- Human Services	3,660,323	4,565,858	1,059,233	292,768,303
- Other	408,320	510,461	130,177	161,744,471
Local Units Grants	19,059	....	....	31,678,020
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>10,880,469</b>	<b>14,670,581</b>	<b>6,027,965</b>	<b>1,248,830,238</b>
CHARGES FOR SERVICES	1,885,900	3,838,523	489,818	215,064,738
INTEREST EARNINGS	524,667	843,700	305,962	102,324,757
ALL OTHER REVENUES	324,478	622,920	200,489	123,344,778
<b>TOTAL REVENUES</b>	<b>20,716,286</b>	<b>34,377,453</b>	<b>10,205,918</b>	<b>2,809,350,707</b>
<b>OTHER FINANCING SOURCES</b>				
BORROWING - BONDS ISSUED	....	4,365,000	....	237,105,345
- OTHER LONG-TERM DEBT	....	....	....	7,925,263
OTHER SOURCES	....	....	....	775,864
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	1,663,207
- GOVERNMENTAL FUNDS	19,976	613,246	110,508	51,759,937
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>20,736,262</b>	<b>39,355,699</b>	<b>10,316,426</b>	<b>3,108,580,323</b>

TABLE 3  
CLASSIFICATION OF COUNTY EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1992

GOVERNMENTAL FUNDS	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT - Current Expenditures	2,886,099	4,516,041	755,451	368,259,854
- Capital Outlay	176,704	1,491,330	....	67,025,345
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,062,803</b>	<b>6,007,371</b>	<b>755,451</b>	<b>435,285,199</b>
<b>PUBLIC SAFETY</b>				
Sheriff	986,077	3,567,702	303,531	134,431,561
Corrections	1,174,423	1,669,319	298,321	154,053,375
All Other	42,431	160,791	13,200	66,194,917
Capital Outlay	133,656	....	....	42,027,196
<b>TOTAL PUBLIC SAFETY</b>	<b>2,336,587</b>	<b>5,397,812</b>	<b>615,052</b>	<b>396,707,049</b>
<b>STREETS AND HIGHWAYS</b>				
Administration	250,938	230,697	147,405	26,406,919
Operation and Maintenance	1,615,779	2,598,346	1,395,466	174,585,252
Capital Outlay	1,271,053	3,815,848	2,338,469	278,472,409
<b>TOTAL STREETS AND HIGHWAYS</b>	<b>3,137,770</b>	<b>6,644,891</b>	<b>3,881,340</b>	<b>479,464,580</b>
<b>SANITATION - Current Expenditures</b>				
- Capital Outlay	....	480,431	121,524	38,833,875
<b>TOTAL SANITATION</b>	<b>....</b>	<b>480,431</b>	<b>121,524</b>	<b>42,078,135</b>
<b>HUMAN SERVICES</b>				
Income Maintenance	2,537,886	3,563,787	912,858	361,792,843
Social Services	5,654,875	7,848,192	2,061,838	489,533,373
Other Human Service Costs	....	....	....	224,651,769
Capital Outlay	....	....	....	7,704,834
<b>TOTAL HUMAN SERVICES</b>	<b>8,192,761</b>	<b>11,411,979</b>	<b>2,974,696</b>	<b>1,083,682,819</b>
<b>HEALTH - Current Expenditures</b>				
- Capital Outlay	1,548,196	1,260,774	47,210	106,054,760
<b>TOTAL HEALTH</b>	<b>1,548,196</b>	<b>1,260,774</b>	<b>47,210</b>	<b>107,299,254</b>
<b>CULTURE AND RECREATION</b>				
Libraries - Current Expenditures	156,112	625,017	25,204	43,904,214
- Capital Outlay	....	....	....	12,227,360
Parks and Recreation - Current Expenditures	64,387	548,711	51,792	26,034,480
- Capital Outlay	27,077	20,545	....	4,103,269
<b>TOTAL CULTURE AND RECREATION</b>	<b>247,576</b>	<b>1,194,273</b>	<b>76,996</b>	<b>86,269,323</b>
<b>CONSERVATION OF NATURAL RESOURCES - Current Exp</b>				
- Capital Outlay	234,845	392,711	475,721	41,701,441
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	<b>234,845</b>	<b>392,711</b>	<b>475,721</b>	<b>42,247,094</b>
<b>ECONOMIC DEVELOPMENT - Current Expenditures</b>				
- Capital Outlay	154,989	....	....	22,263,271
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>154,989</b>	<b>....</b>	<b>....</b>	<b>3,896,390</b>
<b>ALL OTHER - Current Expenditures</b>				
- Capital Outlay	316,242	333,219	42,889	17,343,543
<b>TOTAL ALL OTHER</b>	<b>316,242</b>	<b>333,219</b>	<b>42,889</b>	<b>17,343,543</b>
<b>DEBT SERVICE - Principal Paid on Bonds</b>				
- Other Long-term Debt	230,000	500,000	851,000	44,634,407
- Interest and Fiscal Charges	101,462	1,231,873	278,732	19,353,164
<b>TOTAL CURRENT EXPENDITURES</b>	<b>17,623,279</b>	<b>27,795,738</b>	<b>6,652,410</b>	<b>2,296,045,447</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,608,490</b>	<b>5,327,723</b>	<b>2,338,469</b>	<b>420,915,509</b>
<b>TOTAL DEBT SERVICE</b>	<b>331,462</b>	<b>1,731,873</b>	<b>1,149,702</b>	<b>112,911,756</b>
<b>TOTAL EXPENDITURES</b>	<b>19,563,231</b>	<b>34,855,334</b>	<b>10,140,581</b>	<b>2,829,872,712</b>
<b>OTHER FINANCING USES</b>				
Debt Redemption - Refunded Bonds	....	....	....	9,370,516
Other Financing Uses	....	....	....	156,060
Transfers to - Enterprise Funds	....	....	....	9,135,383
- Governmental Funds	19,976	613,246	110,508	51,759,937
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>19,583,207</b>	<b>35,468,580</b>	<b>10,251,089</b>	<b>2,900,294,608</b>

TABLE 4  
 OUTSTANDING INDEBTEDNESS OF COUNTIES  
 FOR THE YEAR ENDED DECEMBER 31, 1992

NAME OF COUNTY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	COMPENSATED ABSENCES	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE	REVENUE	ALL OTHER				
AITKIN	12,528	1,995,000	....	....	....	....	....	1,995,000	945,000	606,599	515,722
ANOKA	255,064	76,890,712	....	310,000	255,000	....	....	77,455,712	33,460,000	4,998,978	11,907,946
BECKER	28,189	90,000	....	50,000	2,175,000	....	600,000	2,915,000	....	677,061	1,624,229
BELTRAMI	35,263	20,000	....	....	4,160,000	....	1,500,000	5,680,000	....	711,213	392,918
BENTON	31,736	....	....	....	....	....	....	....	....	520,622	574,778
BIG STONE	6,148	....	....	....	....	....	....	....	....	87,797	29,462
BLUE EARTH	54,481	360,000	130,000	1,620,000	....	....	....	2,110,000	1,115,000	618,442	2,422,740
BROWN	27,113	1,835,000	....	308,000	....	....	....	2,143,000	....	307,360	150,975
CARLTON	29,627	2,995,000	....	....	....	....	....	2,995,000	....	617,246	444,472
CARVER	50,914	10,505,000	....	155,000	8,000,000	....	....	18,660,000	....	1,353,082	301,678
CASS	22,312	775,000	....	....	600,000	....	....	1,375,000	245,000	1,027,439	2,358,135
CHIPPEWA	13,156	....	....	585,000	600,000	....	....	1,185,000	730,000	118,693	168,647
CHISAGO	32,232	....	....	8,225,000	6,795,000	....	....	15,020,000	2,785,000	736,002	482,593
CLAY	51,006	....	....	2,185,000	425,000	6,300,000	....	8,910,000	890,000	392,649	488,168
CLEARWATER	8,343	....	....	....	....	2,915,000	....	2,915,000	....	363,561	941,247
COOK	3,931	350,000	2,065,000	25,000	....	....	....	2,440,000	....	155,609	520,897
COTTONWOOD	12,656	2,685,000	....	1,715,000	....	....	....	4,400,000	1,575,000	253,392	287,397
CROW WING	45,772	8,285,000	....	....	....	....	....	8,285,000	1,510,000	644,428	1,591,587
DAKOTA	290,443	81,535,000	....	....	....	....	....	81,535,000	33,375,000	5,455,227	18,549,034
DODGE	16,083	....	....	....	570,000	....	....	570,000	....	138,923	2,794,686
DOUGLAS	29,058	6,210,000	....	....	6,845,000	....	215,000	13,270,000	6,720,000	389,964	1,588,551
FARIBAULT	16,774	1,405,000	....	1,200,000	1,575,000	....	....	4,180,000	575,000	181,564	96,081
FILLMORE	20,811	1,015,000	....	....	....	....	....	1,015,000	....	445,132	223,143
FREEBORN	32,979	955,000	....	975,000	....	....	....	1,930,000	....	477,781	1,383,746
GOODHUE	41,391	975,000	....	106,000	....	....	....	1,081,000	....	1,234,344	1,310,177
GRANT	6,216	....	....	155,000	5,000	....	....	160,000	....	101,717	87,256
HENNEPIN	1,047,206	59,470,000	....	....	138,545,000	....	....	198,015,000	9,350,000	56,883,332	127,428,469
HOUSTON	18,757	....	....	....	....	....	....	....	....	315,586	57,203
HUBBARD	15,330	....	....	....	....	....	....	....	....	470,130	689,460
ISANTI	26,992	3,220,000	....	....	2,700,000	....	....	5,920,000	4,205,000	365,253	313,147
ITASCA	41,299	4,595,000	....	....	2,461,012	....	....	7,056,012	....	5,166,496	836,284
JACKSON	11,610	915,000	....	50,000	....	....	....	965,000	....	383,861	72,696
KANABEC	13,019	100,000	....	180,000	....	....	....	280,000	....	232,716	120,534
KANDIYOHI	39,552	4,035,000	....	2,566,900	....	....	1,440,000	8,041,900	1,145,000	544,429	1,054,246
KITSON	5,679	271,744	....	....	2,289,165	....	1,260,000	3,820,909	2,560,909	95,366	368,810
KOOCHICING	15,807	770,000	....	....	410,000	....	3,100,000	4,280,000	....	433,645	264,073
LAC QUI PARLE	8,807	....	....	140,000	....	....	....	140,000	....	162,193	72,544
LAKE	10,353	920,000	840,000	....	2,220,000	470,000	....	4,450,000	....	308,313	980,881
LAKE OF THE WOODS	4,171	....	....	65,000	30,000	....	1,250,000	1,345,000	....	106,265	586,745
LE SUEUR	23,563	....	....	....	....	....	1,815,000	1,815,000	....	186,628	68,818
LINCOLN	6,816	170,000	....	2,480,000	....	....	....	2,650,000	1,710,000	52,185	350,636
LYON	24,776	....	....	380,000	....	....	....	380,000	145,000	167,829	298,814
MCLEOD	32,645	1,655,000	....	105,000	....	....	....	1,760,000	1,730,000	413,427	1,016,934
MAHONOMEN	5,068	55,000	....	160,000	....	....	....	215,000	55,000	64,711	542,887
MARSHALL	10,870	....	....	1,777,000	....	....	725,000	2,502,000	1,165,000	199,878	59,300
MARTIN	22,812	....	....	2,800,000	....	....	....	2,800,000	810,000	170,406	181,347
MEEKER	21,030	....	....	183,694	....	608,108	....	791,802	153,694	415,404	210,079
MILLE LACS	18,993	....	....	....	....	....	....	....	....	337,074	695,539
MORRISON	30,095	6,665,000	150,000	....	5,040,000	....	....	11,855,000	2,440,000	266,088	160,959

TABLE 4  
OUTSTANDING INDEBTEDNESS OF COUNTIES  
FOR THE YEAR ENDED DECEMBER 31, 1992

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						
MOVER	37,453	....	....	100,000	....	....	100,000	....	272,726	159,135	
MURRAY	9,597	375,000	....	645,000	....	....	1,020,000	....	226,088	446,714	
NICOLLET	28,697	2,565,000	....	320,000	....	....	2,885,000	650,000	955,931	76,064	
NOBLES	20,140	....	....	....	....	....	....	....	257,742	175,159	
NORMAN	7,889	....	....	2,065,000	....	....	2,065,000	480,000	69,021	95,218	
OLMSTED	111,081	....	....	90,000	69,905,000	21,555,000	91,550,000	37,320,000	1,666,202	1,930,949	
OTTER TAIL	51,137	20,000	....	25,000	6,535,000	....	10,805,000	6,535,000	1,660,613	376,260	
PENNINGTON	13,252	135,000	....	....	590,000	....	725,000	365,000	89,215	413,708	
PINE	21,755	130,000	....	....	....	....	130,000	130,000	199,372	1,117,662	
PIPESTONE	10,440	1,475,000	....	....	....	....	1,475,000	1,475,000	113,787	574,834	
POLK	32,692	....	....	1,249,000	3,785,000	....	7,684,000	....	334,466	301,012	
POPE	10,723	1,390,000	....	....	....	....	1,390,000	635,000	148,784	56,755	
RAMSEY	490,258	165,010,066	....	....	....	....	165,010,066	55,565,000	15,649,520	2,471,459	
RED LAKE	4,485	....	....	165,000	....	....	2,210,000	120,000	61,964	88,123	
REDWOOD	17,272	....	....	....	....	....	....	....	351,328	115,712	
RENVILLE	17,563	....	....	....	....	....	....	....	82,962	80,179	
RICE	50,492	475,000	....	....	850,000	....	1,325,000	....	679,048	562,797	
ROCK	9,750	....	....	....	....	....	....	....	214,915	256,363	
ROSEAU	15,295	....	....	....	....	....	....	....	314,710	132,286	
ST. LOUIS	199,260	....	....	....	8,630,000	....	8,630,000	3,005,000	7,317,425	17,384,970	
SCOTT	61,960	11,325,000	....	145,000	....	....	11,470,000	7,170,000	1,651,749	1,221,023	
SHERBURNE	44,949	470,000	....	....	....	....	470,000	....	486,905	....	
SIBLEY	14,336	....	....	740,000	....	....	740,000	530,000	341,134	443,878	
STEARNS	122,240	12,310,000	....	1,390,000	36,790,000	....	50,490,000	42,430,000	2,038,043	3,421,398	
STEELE	31,087	....	....	175,000	585,000	....	760,000	....	198,567	303,655	
STEVENS	10,592	....	....	....	880,000	....	880,000	....	217,371	257,829	
SWIFT	10,616	....	....	1,685,000	870,000	175,000	2,730,000	....	267,530	222,717	
TODD	23,402	1,860,000	....	....	275,000	....	2,135,000	1,185,000	583,857	463,246	
TRAVERSE	4,383	....	....	....	....	....	....	....	160,262	105,146	
WABASHA	19,990	....	....	....	....	....	....	....	417,616	804,489	
WADENA	13,144	595,000	....	....	275,000	....	870,000	275,000	155,003	118,769	
WASECA	17,990	2,295,000	....	5,000	....	....	4,510,000	....	572,019	197,286	
WASHINGTON	156,276	50,675,000	1,080,000	7,210,000	....	....	58,965,000	23,290,000	1,957,717	35,636,520	
WATONWAN	11,643	....	....	....	....	....	....	....	370,058	74,589	
WILKIN	7,449	350,000	....	460,000	....	....	810,000	....	109,247	87,314	
WINONA	48,113	1,580,000	....	....	970,000	....	2,550,000	....	359,026	102,285	
WRIGHT	70,984	20,915,000	....	....	13,850,000	....	34,765,000	4,365,000	865,261	314,822	
YELLOW MEDICINE	11,589	....	....	742,300	....	....	2,947,300	85,000	172,762	68,741	
<b>TOTAL</b>	<b>4,469,450</b>	<b>555,672,522</b>	<b>4,265,000</b>	<b>45,712,894</b>	<b>330,490,177</b>	<b>32,023,108</b>	<b>25,240,000</b>	<b>993,403,701</b>	<b>295,004,603</b>	<b>131,945,986</b>	<b>258,325,736</b>

[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 - 1992

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]	13,156	4,240,715	4,031,984	208,731	352,977	5,509	556,199	....	....	....	....	984,780	....	42,225	130,000
CLEARWATER		8,343	2,775,831	2,936,691	-160,860	5,503	....	-155,357	....	....	....	....	1,812,341	2,915,000	61,286	59,782
COOK	[2]	3,931	2,949,851	3,344,166	-394,315	347,709	....	-46,606	300,000	....	....	....	75,085	....	....	....
DOUGLAS		29,058	25,203,636	24,213,131	990,505	310,692	....	1,301,197	....	....	....	....	1,848,519	....	410,920	1,620,996
GRANT		6,216	1,698,795	1,761,553	-62,758	14,934	....	-47,824	....	....	....	....	55,624	....	....	....
HENNEPIN		1,047,206	225,146,626	250,888,437	-25,741,811	16,855,647	3,803,864	12,690,028	14,234,522	150	2,311,889	-4,667,956	7,713,224	....	3,673,873	1,293,290
ITASCA		41,299	19,274,649	18,208,219	1,066,430	630,442	....	1,696,872	....	....	....	....	1,938,173	....	52,434	290,994
KANABEC		13,019	6,033,079	5,668,462	364,617	188,603	....	553,220	....	....	....	4,379	174,128	....	11,291	148,843
MAHONOMEN	[1]	5,068	873,436	1,255,022	-381,586	1,748	....	-379,838	....	....	....	....	67,362	....	13,476	13,509
MEEKER		21,030	5,771,625	5,554,654	216,971	49,451	....	266,422	....	....	....	....	1,770,779	....	52,159	92,420
MURRAY		9,597	2,419,538	2,518,480	-98,942	38,665	....	-60,277	....	....	....	....	73,632	....	....	....
OLMSTED		111,081	11,006,736	10,810,136	196,600	410,397	490,877	116,120	....	....	....	....	208,612	....	474,082	556,640
PIPESTONE	[2]	10,440	5,876,595	5,923,681	-47,086	287,849	....	240,763	192,234	....	....	....	194,727	1,447,175	118,870	1,544,033
RENVILLE		17,563	2,635,599	2,671,415	-35,816	38,967	....	3,151	....	....	....	....	81,244	....	....	....
SWIFT	[1]	10,616	2,748,032	2,687,244	60,788	66,349	1,196	125,941	....	....	....	....	54,199	....	26,173	91,779
<b>TOTAL</b>		<b>1,347,623</b>	<b>318,654,743</b>	<b>342,473,275</b>	<b>-23,818,532</b>	<b>19,599,933</b>	<b>4,301,446</b>	<b>-8,520,045</b>	<b>14,726,756</b>	<b>150</b>	<b>2,311,889</b>	<b>-4,663,577</b>	<b>17,052,429</b>	<b>4,362,175</b>	<b>4,936,789</b>	<b>5,842,286</b>

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 - 1992

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BECKER	(1)	28,189	1,574,667	1,544,414	30,253	4,050	13,651	20,652	....	....	....	....	31,420	....	13,651	30,000
BELTRAMI		35,263	3,746,043	3,934,231	-188,188	14,506	104,713	-278,395	6	....	....	....	922,106	98,500	104,713	38,228
COOK	(2)	3,931	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		16,083	2,120,711	2,120,638	73	20,698	21,900	-1,129	....	....	....	....	36,962	....	20,432	55,000
HUBBARD	(1)	15,330	2,627,088	2,640,187	-13,099	1,882	605	-11,822	....	....	....	....	65,134	....	605	4,659
ITASCA	(1)	41,299	1,974,454	1,966,625	7,829	14,483	....	22,312	....	1,359	....	....	1,309,378	2,459,680	....	....
LAKE	(1)	10,353	1,722,628	1,713,894	8,734	103,473	71,338	40,869	43,266	....	....	....	16,711	....	70,683	90,000
MAHOMEN	(3)	5,068	1,184,381	1,058,106	126,275	....	....	126,275	....	....	....	....	....	....	....	....
PENNINGTON	(1)	13,252	1,945,513	1,949,394	-3,881	95,402	13,838	77,683	81,388	....	....	....	38,684	....	13,838	75,000
PIPESTONE	(2)	10,440	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		490,258	6,651,559	6,988,304	-336,745	....	30,794	-367,539	....	....	....	-391,766	74,044	....	28,050	233,750
ST. LOUIS		199,260	17,897,728	19,036,982	-1,139,254	2,548,845	203,468	1,206,123	2,543,388	....	....	....	164,393	....	186,291	1,090,000
STEELE		31,087	3,146,425	3,008,720	137,705	38,127	37,353	138,479	....	....	....	....	280,535	207,690	37,353	160,000
TODD-WADENA	(1)	13,144	2,762,766	2,961,630	-198,864	29,207	20,802	-190,459	....	....	....	....	34,765	....	20,802	50,000
TRAVERSE		4,383	1,594,858	1,552,199	42,659	2,806	....	45,465	....	....	....	....	46,767	....	....	....
<b>TOTAL</b>		<b>917,340</b>	<b>48,948,821</b>	<b>50,475,324</b>	<b>-1,526,503</b>	<b>2,873,479</b>	<b>518,462</b>	<b>828,514</b>	<b>2,668,048</b>	<b>1,359</b>	<b>0</b>	<b>-391,766</b>	<b>3,020,899</b>	<b>2,765,870</b>	<b>496,418</b>	<b>1,826,637</b>

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 - 1992

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		12,528														
CONSERVATION CENTER			454,578	490,219	-35,641	13,913	....	-21,728	....	....	....	32,070	....	....	....	
ANOKA		255,064														
GOLF COURSE			591,204	413,901	177,303	....	89	177,214	....	....	....	129,248	....	....	....	
WAVE POOL			291,666	355,419	-63,753	....	1,074	-64,827	....	....	....	5,421	....	....	....	
BELTRAMI		35,263														
NURSING SERVICE			806,541	956,732	-150,191	196,508	....	46,317	....	130,692	41,158	21,986	....	....	....	
CLAY		51,006														
NURSING SERVICE			1,046,829	1,730,523	-683,694	506,757	....	-176,937	....	221,497	282,962	-189,780	735	....	....	
SOLID WASTE			771,998	599,773	172,225	990,985	14,408	1,148,802	668,483	....	230,270	....	1,395	....	14,408	
CLEARWATER		8,343														
NURSING SERVICE			975,359	1,026,830	-51,471	84,629	....	33,158	....	24,667	29,827	....	3,837	....	....	
CROW WING		45,772														
SOLID WASTE			2,013,526	3,168,348	-1,154,822	880,599	313,552	-587,775	674,229	....	180,232	263,631	482,203	....	305,100	300,000
DAKOTA		290,443														
ENVIRONMENTAL MANAGEMENT			5,749,946	4,862,329	887,617	857,584	372,410	1,372,791	....	....	....	....	420,415	....	339,722	....
GEOGRAPHIC INFORMATION			17,163	....	17,163	....	....	17,163	....	....	....	....	....	....	....	....
DODGE		16,083														
SOLID WASTE			449,376	1,042,290	-592,914	333,169	14,905	-274,650	69,139	....	207,103	142,358	308,605	....	14,905	....
DOUGLAS		29,058														
NURSING SERVICE			890,029	1,196,126	-306,097	214,438	....	-91,659	....	115,786	98,652	-200,000	13,475	....	....	....
PUBLIC TRANSIT			11,505	73,152	-61,647	41,292	....	-20,355	....	10,183	30,222	-3,000	3,780	....	....	....
FILLMORE		20,811														
SANITATION			381,152	504,129	-122,977	309,176	41,996	144,203	211,550	....	71,378	-23,326	907,257	447,431	41,996	70,315
GRANT		6,216														
NURSING SERVICE			313,891	376,424	-62,533	110,570	....	48,037	46,176	26,128	38,156	-20,796	684	....	....	....
HENNEPIN		1,047,206														
CENTER HOSPITAL FACILITY			3,674,372	76,326	3,598,046	336,460	3,890,132	44,374	....	....	....	....	....	....	3,890,132	1,510,926
METRO HEALTH PLAN			67,599,541	59,350,776	8,248,765	....	....	8,248,765	....	....	....	....	212,237	....	....	....
SOLID WASTE			61,241,705	70,245,962	-9,004,257	4,884,263	....	-4,119,994	....	....	3,828,235	-6,629	11,053,111	1,546,000	....	....
HUBBARD		15,330														
SOLID WASTE			16,478	914,640	-898,162	906,772	2,540	6,070	....	....	79,043	-80,000	145,405	....	....	....
KITTSOON		5,679														
NURSING SERVICE			305,895	325,751	-19,856	54,748	....	34,892	....	14,262	20,123	....	509	....	....	....
RURAL WATER DISTRICT			193,862	294,052	-100,190	204,864	166,919	-62,245	....	....	....	....	52,282	....	163,904	95,582
LAKE		10,353														
SANITARY DISTRICT			51,163	165,687	-114,524	3,069	652	-112,107	377	....	....	....	20,376	....	652	....
LAKE OF THE WOODS		4,171														

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ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1992

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
LAKE OF THE WOODS		4,171	56,881	70,144	-13,263	42,020	....	28,757	1,090	....	....	46,439	....	....	....	....
AMBULANCE			33,599	36,003	-2,404	18,941	3,249	13,288	475	....	....	16,152	....	....	3,249	30,000
MEDICAL CLINIC																
MAHONOMEN		5,068	259,904	403,499	-143,595	....	....	-143,595	....	....	....	....	....	....	535	....
CLINIC																
MARSHALL		10,870	35,358	30,889	4,469	....	3,400	1,069	....	....	....	....	....	....	....	....
M-K RECOVERY CENTER																
OLMSTED		111,081	1,052,017	1,077,210	-25,193	420,417	482,422	-87,198	....	....	....	-10,161	13,478	....	482,422	532,394
CAMPUS WASTE MANAGEMENT			8,462,686	6,859,499	1,603,187	3,814,665	4,060,615	1,357,237	879,543	....	562,789	-8,500	3,984,481	18,381,782	4,043,185	33,274,922
OTTER TAIL		51,137	4,098,985	3,643,300	455,685	3,465	717	458,433	....	....	....	24,709	164,406	....	....	....
WASTE MANAGEMENT																
POLK		32,692	594,987	981,632	-386,645	306,447	3,774	-83,972	88,272	175,552	27,082	-91,665	2,808	....	....	....
NURSING SERVICE			1,522,567	1,934,082	-411,515	1,062,188	294,357	356,316	949,777	....	65,924	55,542	451,256	....	286,387	255,000
WASTE MANAGEMENT																
RAMSEY		490,258	3,462,432	3,696,989	-234,557	....	6,056	-240,613	....	....	....	-230,599	28,309	....	....	....
LAKE OWASSO RESIDENCE																
REDWOOD		17,272	343,424	762,426	-419,002	439,737	1,382	19,353	229,218	73,057	137,150	....	1,213	....	....	....
NURSING SERVICE																
RICE		50,492	2,001,179	1,656,731	344,448	262,455	54,146	552,757	....	....	259,768	-31,326	31,381	....	54,146	....
WASTE MANAGEMENT																
ROCK		9,750	209,566	261,735	-52,169	127,420	65,911	9,340	....	....	....	....	22,547	....	65,911	1,318,224
RURAL WATER DISTRICT																
ST. LOUIS		199,260	4,201,370	4,173,935	27,435	1,777,416	370,743	1,434,108	653,427	....	1,001,281	442,998	606,822	....	365,005	280,000
SOLID WASTE																
STEELE		31,087	142,769	127,205	15,564	704	....	16,268	....	....	....	....	....	....	....	....
CIVIC CENTER																
STEVENS		10,592	172,289	225,791	-53,502	11,000	....	-42,502	....	....	11,000	-38,435	6,032	....	....	....
AMBULANCE			383,288	349,668	33,620	....	7,438	26,182	....	....	....	....	2,304	....	5,523	18,647
DATA PROCESSING			743,321	1,050,382	-307,061	148,782	....	-158,279	....	72,692	53,346	-81,811	2,887	....	....	....
NURSING SERVICE																
TODD		23,402	285,215	470,346	-185,131	360,277	....	175,146	....	....	104,866	....	47,594	....	....	....
SOLID WASTE																
WASECA		17,990	384,534	360,506	24,028	84,208	....	108,236	11,378	....	64,253	....	9,674	....	....	....
SOLID WASTE																
WILKIN		7,449	191,556	376,550	-184,994	208,114	....	23,120	88,512	58,236	60,926	....	5,227	....	....	....
NURSING SERVICE																
WINONA		48,113														

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PUBLIC SERVICE ENTERPRISES  
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NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPE						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
WINONA		48,113														
SOLID WASTE			1,299,036	1,010,305	288,731	334,599	64,530	558,800	45	7,025	166,796	....	345,708	....	64,530	910,000
WRIGHT		70,984														
SOLID WASTE			1,732,516	1,590,718	141,798	58,698	501,131	-300,635	....	....	....	....	1,101,281	....	487,280	13,160
TOTAL		3,040,823	179,517,258	179,318,934	198,324	20,411,349	10,738,548	9,871,125	4,571,691	929,777	7,652,542	-86,790	9,662,972	130,375,213	10,628,992	38,609,170

# 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.

**CONSERVATION OF NATURAL RESOURCES** - Activities designed to conserve and develop such natural resources as water, soil, forests and minerals

**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.

**HEALTH** - Expenditures include mental health centers, general clinics, preparation of vital statistics (birth and death records), disease control, etc.

**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.

**HUMAN SERVICES** - Expenditures include Medical Assistance, Aid to Families with Dependent Children, General Assistance, Food Stamps, other income maintenance services, social services, etc.

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

**INTERGOVERNMENTAL REVENUES** - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**LIBRARIES** - Expenditures include the purchase of reference materials and books, reference services to patrons, cataloging of materials and general administration of the library.

**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.

# DEFINITION OF TERMS

**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.

**PUBLIC SAFETY** - Expenditures for the sheriff, corrections, traffic safety, building inspections, civil defense, 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.

**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.

**TAXES** - Revenues include property taxes, penalties and interest on delinquent property taxes, fiscal disparities, forfeited tax sales, gravel taxes, and tax increment taxes if not shown separately.

**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.

## RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR RESEARCH AND INFORMATION DIVISION

- *A Guide to City and County Fund Balances*  
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. April 1994
- *1993 Criminal Forfeitures in the State of Minnesota*  
This annual report describes the amount of property and cash seized by law enforcement agents in 1993 criminal forfeitures and what happens to the forfeited items. April 1994
- *Securing Minnesota's Financial Future: Property Tax Reform in the 1990s*  
This draft report analyzes Minnesota's property-tax and fiscal systems. It examines homeowner taxes, the distribution of tax base and state aid to local governments. February 1994
- *Revenues, Expenditures and Debt of Minnesota Cities December 31, 1992*  
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities during the most recent year. It is divided into one report for cities over 2,500 population and a second for cities under 2,500. It also examines enterprise operations. Feb. 1994
- *An Analysis of Minnesota's Municipal Liquor Store Operations in 1992*  
This annual report details the sales and profits of Minnesota's 273 municipally-owned and operated liquor stores. December 14, 1993
- *What is Minnesota Getting for Its Tax Dollars? Streets and Highways*  
This report, one in a series on how Minnesota spends public dollars, examines what the state is getting for its above-average spending on roads. It compares Minnesota's highway expenditures, as well as the size, condition and performance of the road system, with other states. July 1, 1993
- *1992 Local Government Lobbying Expenditures*  
This annual report lists what local governments spend to lobby the Legislature and others. May 5, 1993
- *Case Studies of City Spending: Explaining Differences in Per Capita City Expenditures*  
This study explains how some cities operate with much lower expenditures per capita than similar cities. It is based on in-depth interviews with 19 Minnesota cities. April 30, 1993
- *What is Minnesota Getting for Its Tax Dollars? Public Assistance Programs*  
This report, one in a series on how Minnesota spends public dollars, examines what the state is getting for its above-average spending on health care programs, such as Medicaid, and income maintenance programs such as Aid to Families with Dependent Children. April 22, 1993
- *Revenues, Expenditures and Debt of the Towns in Minnesota February 29, 1992*  
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 15, 1993
- *How is Minnesota Spending Its Tax Dollars? Elementary and Secondary Education*  
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. January 21, 1993

If you would like to receive one of these recent reports or others published by the Office of the State Auditor please call 612/296-7001.