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MINNESOTA OFFICE OF THE STATE AUDITOR

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

December 31, 1993



**JUDITH H. DUTCHER
STATE AUDITOR**

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

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

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

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

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

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



P R E F A C E

The annual report of the State Auditor on revenues, expenditures, and debt of the counties in Minnesota for the fiscal year ended December 31, 1993, includes net taxable tax capacities, tax levies and the financial operations of counties. Populations were taken from "Minnesota Populations, 1993" issued by the Office of the State Demographer. The data have been collected, 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 who wishes to analyze the data further should call (612) 297-3688.

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

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1993 Finances of Minnesota Counties

Overview

Spending by counties (excluding capital outlay and debt service) increased 8 percent between 1992 and 1993. To finance those expenditures, Minnesota counties received increases in revenue from the state and federal governments, generated more income from service charges, and collected more tax revenue. The increases in revenues and expenditures represent a reversal of trends established over the last several years.

On the revenue side, federal and state grants to counties increased for the first time since 1990. This allowed counties to levy the smallest tax increase (3.5%) in five years.

On the expenditure side, current expenditures increased for the first time since 1990. After two years of steep declines in human service expenditures, spending on human services increased 8.8 percent in 1993.

County Expenditures

Minnesota's 87 counties provide a broad range of public services including: human services, public safety, streets and highways, public health, parks and recreation, and general government services such as county administration, elections and property assessments. To provide these services in 1993, counties spent a total of \$3.02 billion. Of the \$3.02 billion in county spending, current expenditures accounted for \$2.48 billion; capital projects accounted for \$410.0 million; and debt service accounted for \$131.7 million. Counties spent *more* on current expenditures and debt service, but *less* on capital outlays in 1993 than in 1992.

Current Expenditures

Counties increased spending on all government services in 1993.

Human services represented the largest share of 1993 county current expenditures. In 1993, counties spent \$1.17 billion on human service programs, 47.2 percent of all current expenditures. Spending on county human service programs increased \$95.1 million, or 8.8 percent in 1993.

County spending on human services as a proportion of all county spending decreased substantially in 1991 and 1992 because the state assumed the costs of several human service programs previously borne by counties. The large decrease in expenditures on these particular human service programs masked increases in other human service programs. By 1993, the state had completed its takeover of the county share of these human service programs and increases in other human service programs again were visible. Since 1989, county spending on income maintenance programs has decreased 33.8 percent; county spending on social services has increased 52.4 percent; and, county spending on "other" human service programs has decreased 5.8 percent.

In addition to increased spending on human services, counties reported increased expenditures in several other areas.

Counties spent \$390.6 million providing public safety services in 1993, an increase of \$35.9 million or 10.1 percent over 1992. Public safety services accounted for 15.8 percent of all current expenditures. Public safety includes sheriff, corrections, traffic safety, and other safety-related services. Over the past five years, expenditures on public safety services have risen \$108.8 million or 38.6 percent.

General government expenditures accounted for 15.3 percent of all county current expenditures -- the third largest expenditure for counties in 1993. Counties spent \$378.3 million on general government services in 1993, an increase of 10.1 million or 2.7 percent over 1992. Over the last five years, county expenditures on general government have increased 17.2 percent.

Streets and highways represented the fourth largest category of county spending in 1993. Counties spent \$219.5 million on streets in 1993, up \$18.5 million or 9.2 percent from 1992.

Minnesota counties also increased spending on health (\$8.9 million or 8.4 percent), economic development (\$5.9 million or 26.6 percent), culture and recreation (\$4.4 million or 6.2 percent), sanitation (\$2.8 million or 7.2 percent), and conservation of natural resources (\$1.3 million or 3.2 percent).

Capital Outlay

Counties decreased their capital outlays by \$10.9 million, or 2.6 percent in 1993. Capital outlays for streets and highways increased \$14.6 million (5.2%) and accounted for 71.5 percent of all capital outlays in 1993. Capital spending also increased in the areas of economic development (\$6.0 million), health (\$3.4 million), and sanitation (\$2.4 million). There were large reductions in capital outlays for general government (\$16.4 million), public safety (\$15.9 million) and human services (\$5.4 million).

Debt Service

Counties increased their spending on principal and interest payments to reduce existing long-term debt. Debt service payments increased \$18.8 million, or 16.6 percent, to \$131.7 million in 1993.

County Revenues

Counties raised \$2.96 billion to finance public services in 1993, \$151.0 million more than in 1992. Counties reported increases in revenues from a number of sources in 1993.

Revenue from property taxes represented the single largest source of revenues for counties. Revenues derived from taxes increased \$37.4 million, or 3.5 percent, to \$1.1 billion in 1993. Although tax revenues increased 3.5 percent, the percent of all revenues derived from taxes actually decreased from 38.2 percent in 1992, to 37.6 percent in 1993. While the proportion of county revenues derived from taxes decreased slightly in 1993, *the overall trend indicates a greater reliance on revenue from taxes in the future.*

The second largest source of revenues for counties was grants from the state. State grants to counties totaled \$909.7 million in 1993, \$28.5 million more than in 1992. While revenues from state grants increased in 1993, the proportion of county revenues derived from state grants *actually decreased* from 31.4 percent in 1992 to 30.7 percent in 1993.

State grants and aid to counties had been decreasing since 1991 for two main reasons. In 1991 and 1992, the state significantly reduced Homestead and Agricultural Credit Aid (HACA) and human service aid to help offset the state's cost of taking over the county share of income maintenance programs and to help balance the state budget. The result of those cuts brought HACA as a percent of all county revenues down from 10.2 percent in 1990 to 5.9 percent in 1993. Human service aid as a percent of all county revenues decreased from 13.8 percent in 1991 to 10.5 percent in 1993. In 1993, the state's financial condition improved and the state was able to fund the aid programs fully. As a result, HACA increased 20.5 percent and human service aid increased 6.1 percent over 1992.

The third largest source of revenues for counties was the federal government. Federal grants to counties totaled \$392.7 million in 1993, up \$56.7 million or 16.9 percent from 1992. The share of revenues derived from federal grants increased from 12.0 percent in 1992 to 13.3 percent in 1993. This was the first time since at least 1985 that the share of county revenues derived from federal grants increased. Federal highway and human service aid and grants accounted for the large increases in federal aid. Federal highway aid increased \$16.6 million or 60.3 percent in 1993. Federal human service aid increased \$37.8 million or 13.9 percent between 1992 and 1993.

Revenues derived from service charges rose \$30.0 million, or 13.9 percent. The percent of all county revenues derived from service charges rose from 7.7 percent in 1992 to 8.3 percent in 1993.

Only two categories of revenues declined between 1992 and 1993: fines and forfeits, and interest earnings. Fines and forfeits decreased by \$697,514, or 3.7 percent between 1992 and 1993. Interest earnings, reflecting a general lowering of interest rates, fell \$2.3 million in 1993.

Borrowing

The amount of bonds and other long-term debt issued decreased \$56.5 million, or 23.1 percent between 1992 and 1993. In 1992, the metropolitan counties accounted for 73.8 percent of all borrowing by counties; in 1993, the metropolitan area counties accounted for 49.4 percent of all borrowing. Hennepin County, which reported no borrowing in 1992, increased its level of borrowing to \$58.2 million in 1993. If Hennepin County is removed from the metropolitan county total, the metro counties represented just 18.6 percent of all borrowing in 1993, compared to 73.8 percent in 1992.

Indebtedness

Counties reported an outstanding bonded debt of \$1.06 billion in 1993, an increase of \$65.3 million or 6.6 percent over 1992. Forty counties issued bonds totaling \$166.4 million in 1993, compared to 32 counties that issued bonds totaling \$377.4 million in 1992. Counties retired bonds totaling \$100.8 million in 1993 compared to \$107.7 million in 1992. Counties also reported liabilities for compensated absences of \$140.0 million and other long-term debt of \$268.3 million in 1993.

Statewide Data Masks Local Trends

Statewide data and averages often conceal the situation of individual counties. While state trends in overall revenues and expenditures were not driven by the trends of any one or two counties in 1993, the trends in several categories of revenues and expenditures were dominated by one or two counties.

For instance, federal highway grants to counties increased \$16.6 million or 60.3 percent statewide in 1993. Increases in two counties, Hennepin and St. Louis, totaled \$16.7 million -- more than the total statewide increase. When these two counties are removed from the statewide total, federal highway grants to counties actually *decreased* 0.8 percent.

In another case, revenues from service charges jumped \$30 million or 13.9 percent statewide in 1993. The underlying data reveal that Hennepin County accounted for 57 percent of the total increase statewide. If Hennepin County is removed from the statewide total, the increase in service charge revenues drops to 7.9 percent.

Trends in capital spending are often exaggerated by one or two counties. Because capital spending tends to be cyclical, certain capital expenditures like the building or remodeling of sports facilities, county courthouses or jails, bridges and highways, and convention centers can significantly affect year-to-year expenditures. For example, Washington County reported a decrease in public safety capital spending of \$21.1 million in 1993 -- \$5.2 million more than the statewide decrease. In this particular case, the decrease was attributed to the completion of the county's new jail.

County Enterprise Funds

In addition to the services funded through governmental funds, counties provided some services through enterprise fund 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 1993, counties spent \$609.9 million on enterprise operations, generated enterprise fund operating revenues of \$603.9 million and had a total operating loss of \$5.9 million.

Fifteen counties operated hospitals in 1993. The hospitals generated operating revenues of \$351.7 million, \$369.1 million in expenses, and had an operating loss of \$17.5 million. In addition to operating revenues, county hospitals received non-operating revenues totaling \$22.4 million (almost all from the \$20.0 million in grants and taxes that Hennepin County directs to the Hennepin County Medical Center), had non-operating expenses of \$4.1 million, for a net income of \$868,195 for all hospitals.

Fifteen counties operated nursing homes in 1993. Operating revenues totaled \$54.5 million, operating expenses totaled \$54.8 million, resulting in an operating loss of \$244,162. County nursing homes also received non-operating revenues of \$2.4 million, had non-operating expenses of \$534,476, for a net income of \$1.6 million.

Ten counties offered nursing services in 1993. Nursing services generated operating revenues of \$7.0 million, operating expenses of \$9.9 million, and an operating loss of \$2.9 million. Nursing services also received an additional \$2.4 million in non-operating revenues, incurred non-operating expenses of \$3,908, and had a net loss of \$491,550.

Eighteen counties provided sanitation enterprises in 1993. These sanitation operations reported operating revenues of \$98.3 million, operating expenses of \$94.7 million, and an operating income of \$3.6 million. County sanitation operations also had non-operating revenues of \$16.4 million, non-operating expenses of \$7.4 million, and a net income of \$12.5 million.

Sixteen counties operated various other enterprises such as ambulance services, clinics and civic centers. These enterprises generated operating revenues of \$92.5 million, operating expenses of \$81.4 million, which resulted in an operating income of \$11.1 million. In addition to the operating revenues and expenses of these various enterprises, they also had non-operating revenues of \$1.4 million, non-operating expenses of \$4.6 million, and a net income of \$8.0 million.

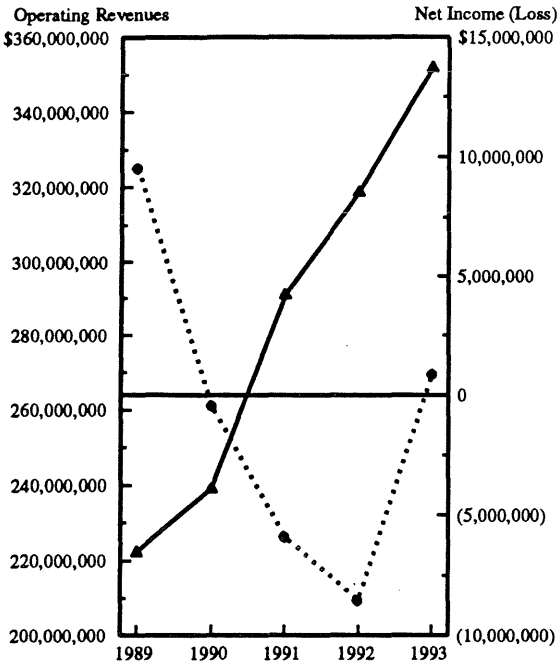
The table on page 6 provides a two-year summary of operations for public service enterprises. The graphs on page 7 provide a five-year view of trends in operating revenues and net incomes (losses) of county enterprise operations.

County Public Service Enterprises

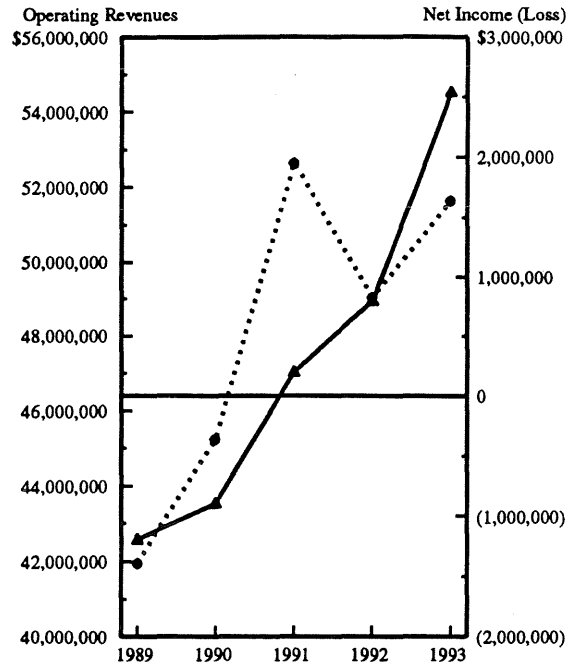
<u>Public Service Enterprise</u>	<u>1992 Amount</u>	<u>1993 Amount</u>	<u>Percent Change</u>
Hospitals			
Operating Revenues	\$318,654,743	\$351,672,450	10.4%
Operating Expenses	342,473,275	369,136,836	7.8%
Operating Income (loss)	<u>(23,818,532)</u>	<u>(17,464,386)</u>	<u>-26.7%</u>
Non-operating Revenues	19,599,933	22,401,550	14.3%
Non-operating Expenses	4,301,446	4,068,969	-5.4%
Net Income (loss)	<u>(8,520,045)</u>	<u>868,195</u>	<u>-110.2%</u>
Nursing Homes			
Operating Revenues	48,948,821	54,516,858	11.4%
Operating Expenses	50,475,324	54,761,020	8.5%
Operating Income (loss)	<u>(1,526,503)</u>	<u>(244,162)</u>	<u>-84.0%</u>
Non-operating Revenues	2,873,479	2,419,420	-15.8%
Non-operating Expenses	518,462	534,476	3.1%
Net Income (loss)	<u>828,514</u>	<u>1,640,782</u>	<u>98.0%</u>
Nursing Services			
Operating Revenues	6,211,832	6,973,524	12.3%
Operating Expenses	8,783,376	9,906,314	12.8%
Operating Income (loss)	<u>(2,571,544)</u>	<u>(2,932,790)</u>	<u>14.0%</u>
Non-operating Revenues	2,270,730	2,445,148	7.7%
Non-operating Expenses	5,156	3,908	-24.2%
Net Income (loss)	<u>(305,970)</u>	<u>(491,550)</u>	<u>60.7%</u>
Sanitation Services			
Operating Revenues	94,663,432	98,252,802	3.8%
Operating Expenses	103,202,580	94,660,329	-8.3%
Operating Income (loss)	<u>(8,539,148)</u>	<u>3,592,473</u>	<u>142.1%</u>
Non-operating Revenues	16,923,588	16,383,835	-3.2%
Non-operating Expenses	6,106,702	7,427,182	21.6%
Net Income (loss)	<u>2,277,738</u>	<u>12,549,126</u>	<u>450.9%</u>
Other Enterprise Services			
Operating Revenues	78,641,994	92,519,987	17.6%
Operating Expenses	67,332,978	81,395,900	20.9%
Operating Income (loss)	<u>11,309,016</u>	<u>11,124,087</u>	<u>-1.6%</u>
Non-operating Revenues	1,217,031	1,397,154	14.8%
Non-operating Expenses	4,626,690	4,560,195	-1.4%
Net Income (loss)	<u>7,899,357</u>	<u>7,961,046</u>	<u>0.8%</u>

Five-Year Trend of County Enterprise Operations Operating Revenues and Net Income

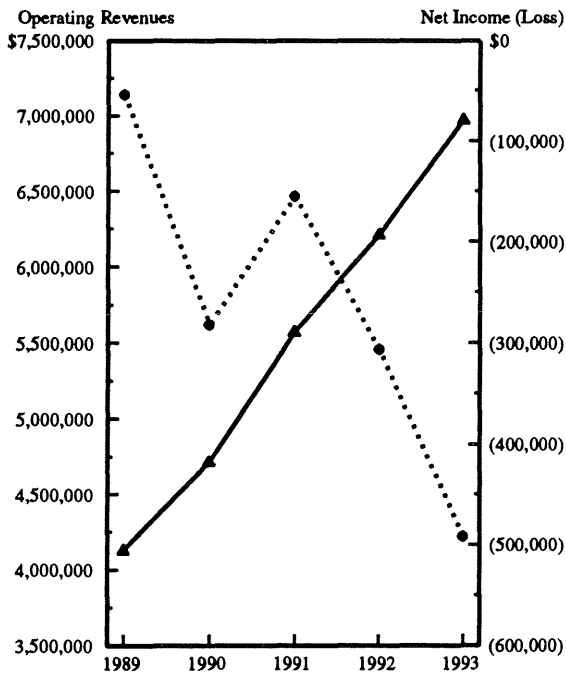
County Hospital Enterprises



County Nursing Home Enterprises



County Nursing Service Enterprises



County Sanitation Enterprises

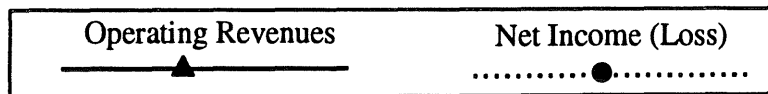
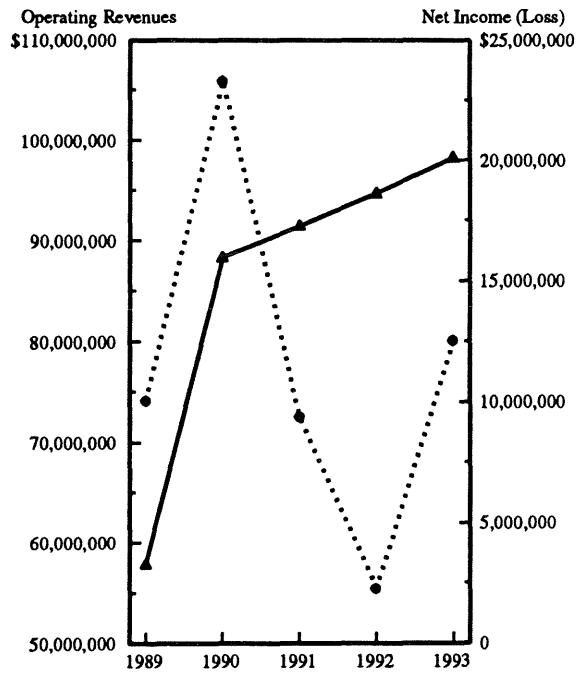


FIGURE 1
Total Revenues
\$2,960,301,074

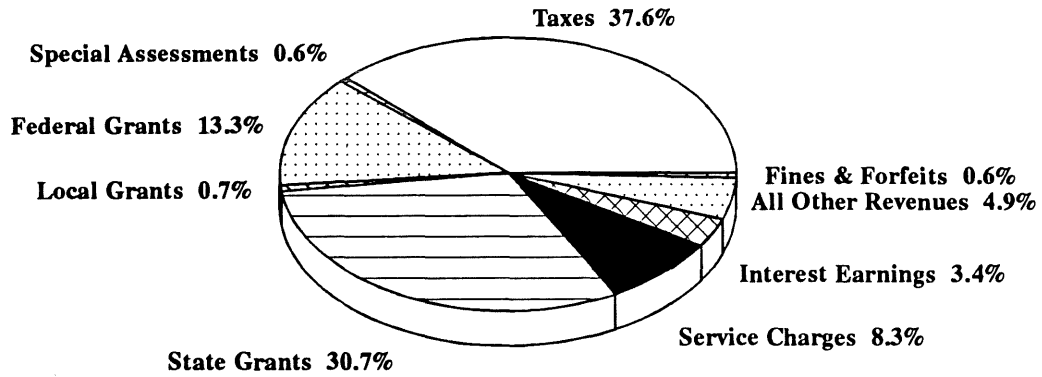


FIGURE 2
Total Expenditures
\$3,020,822,046

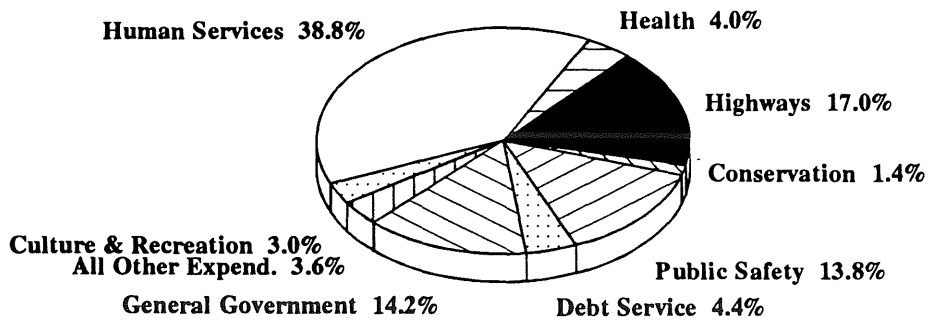
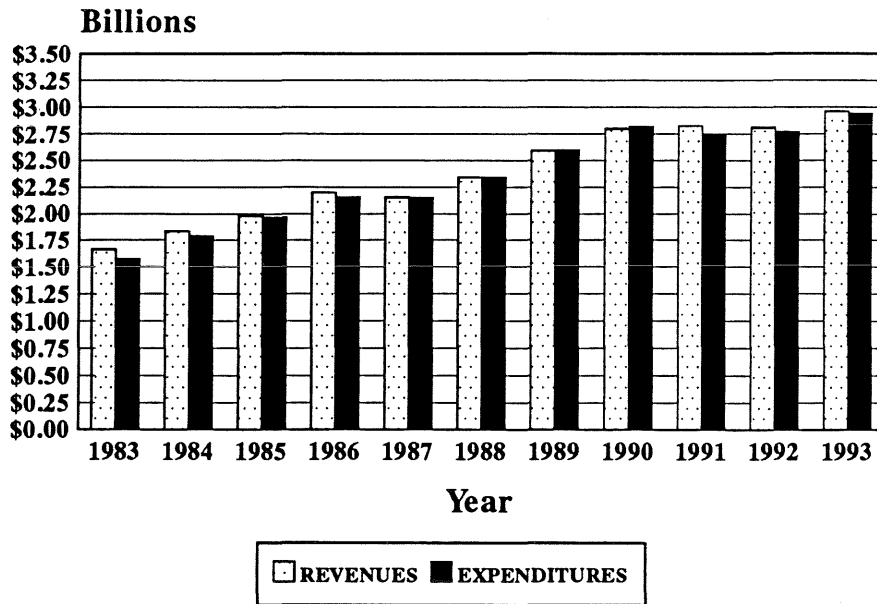


FIGURE 3

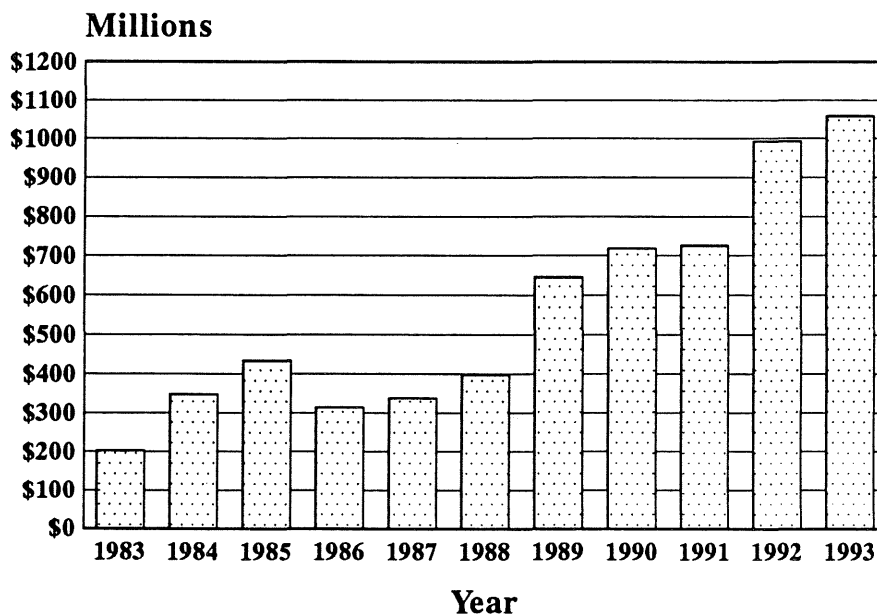
REVENUES & EXPENDITURES *



* Excludes Principal Payments

FIGURE 4

OUTSTANDING BONDED INDEBTEDNESS



**SUMMARY OF REVENUES AND EXPENDITURES FOR COUNTIES
2-YEAR COMPARISON/5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1989, 1990, 1991, 1992 AND 1993**

	1989		1990		1991		1992		1993		1992/1993	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	5-YEAR CHANGE
POPULATION[*]	4,375,099		4,375,099		4,416,292		4,469,450		4,515,118			
NET TAXABLE TAX CAPACITY	3,715,547,105		2,967,776,246		3,076,158,374		3,017,444,957		3,195,403,284			
TAX LEVY	1,010,336,629		823,600,976		925,373,716		989,221,703		1,012,644,234			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
TAXES	897,453,705	34.7%	951,172,466	34.0%	1,026,161,144	36.3%	1,074,371,366	38.2%	1,111,787,499	37.6%	3.5%	23.9%
SPECIAL ASSESSMENTS	15,449,469	0.6%	13,484,888	0.5%	14,306,574	0.5%	16,674,558	0.6%	16,931,391	0.6%	1.7%	9.7%
LICENSES AND PERMITS	7,646,576	0.3%	7,846,392	0.3%	9,177,639	0.3%	9,846,155	0.4%	10,743,443	0.4%	9.1%	40.5%
INTERGOVERNMENTAL REVENUES:												
Federal Grants - Highways	17,180,089	0.7%	18,488,290	0.7%	19,003,292	0.7%	27,510,005	1.0%	44,089,398	1.5%	60.3%	156.6%
- Human Services	350,017,980	13.5%	370,248,333	13.2%	322,319,829	11.4%	272,208,364	9.7%	309,977,326	10.5%	13.9%	-11.4%
- Narcotics Control	353,691	0.0%	657,436	0.0%	1,248,536	0.0%	1,276,283	0.0%	1,687,680	0.1%	32.2%	377.2%
- Other Federal Grants	26,444,249	1.0%	24,036,175	0.9%	29,467,736	1.0%	34,943,167	1.2%	36,899,557	1.2%	5.6%	39.5%
Total Federal Grants	393,996,009	15.2%	413,430,234	14.8%	372,039,393	13.2%	335,937,819	12.0%	392,653,961	13.3%	16.9%	-0.3%
State Grants - HACA	195,806,766	7.6%	286,490,332	10.2%	145,044,481	5.1%	145,779,764	5.2%	175,685,651	5.9%	20.5%	-10.3%
- Manufactured Home HACA	1,102,848	0.0%	1,173,651	0.0%	1,253,727	0.0%	2,159,102	0.1%	2,358,013	0.1%	9.2%	113.8%
- Attached Machinery Aid	2,381,787	0.1%	2,381,787	0.1%	2,381,787	0.1%	1,890,848	0.1%	2,386,017	0.1%	26.2%	0.2%
- Taconite Homestead Credit	176,299	0.0%	161,528	0.0%	153,389	0.0%	169,170	0.0%	182,058	0.0%	7.6%	3.3%
- Disparity Reduction Aid	20,653,659	0.8%	14,544,069	0.5%	14,404,222	0.5%	14,277,704	0.5%	15,160,399	0.5%	6.2%	-26.6%
- Highways	214,180,580	8.3%	222,297,146	7.9%	218,677,077	7.7%	262,425,037	9.3%	261,647,763	8.8%	-0.3%	22.2%
- Human Services	290,046,760	11.2%	318,816,981	11.4%	390,577,646	13.8%	292,768,303	10.4%	310,625,661	10.5%	6.1%	7.1%
- Other State Grants and Aids	138,231,263	5.3%	108,936,581	3.9%	141,659,708	5.0%	161,744,471	5.8%	141,640,452	4.8%	-12.4%	2.5%
Total State Grants	862,579,962	33.3%	954,802,075	34.1%	914,152,037	32.4%	881,214,399	31.4%	909,686,014	30.7%	3.2%	5.5%
Local Units Grants	14,732,051	0.6%	25,886,741	0.9%	25,656,829	0.9%	31,678,020	1.1%	22,028,646	0.7%	-30.5%	49.5%
TOTAL INTERGOVERNMENTAL REVENUES	1,271,308,022	49.1%	1,394,119,050	49.8%	1,311,848,259	46.5%	1,248,830,238	44.5%	1,324,368,621	44.7%	6.0%	4.2%
CHARGES FOR SERVICES	173,007,670	6.7%	184,049,965	6.6%	204,263,305	7.2%	215,064,738	7.7%	245,024,286	8.3%	13.9%	41.6%
FINES AND FORFEITS	19,549,650	0.8%	19,671,279	0.7%	17,862,062	0.6%	18,894,117	0.7%	18,196,603	0.6%	-3.7%	-6.9%
INTEREST EARNINGS	102,871,673	4.0%	106,779,368	3.8%	105,462,283	3.7%	102,324,757	3.6%	100,043,391	3.4%	-2.2%	-2.7%
ALL OTHER REVENUES	102,404,101	4.0%	119,623,956	4.3%	135,114,612	4.8%	123,344,778	4.4%	133,185,840	4.5%	8.0%	30.1%
TOTAL REVENUES	2,589,690,866	100.0%	2,796,747,364	100.0%	2,824,195,878	100.0%	2,809,350,707	100.0%	2,960,301,074	100.0%	5.4%	14.3%
OTHER FINANCING SOURCES:												
BORROWING - Bonds Issued	347,102,987		83,702,461		46,996,818		237,105,345		158,139,150			
- Other Long-term Debt	24,444,521		28,488,783		51,161,930		7,925,263		30,431,351			
TOTAL BORROWING	371,547,508		112,191,244		98,158,748		245,030,608		188,570,501			
OTHER SOURCES	506,565		237,038		1,323,035		775,864		397,104			
TRANSFERS FROM ENTERPRISE FUNDS	7,963,634		3,315,989		1,271,129		1,663,207		2,336,802			
TRANSFERS FROM GOVERNMENTAL FUNDS	65,919,250		50,317,762		43,636,827		51,759,937		87,963,573			
TOTAL REVENUES AND OTHER SOURCES	3,035,627,823		2,962,809,397		2,968,585,617		3,108,580,323		3,239,569,054			

NOTE: [*] 1989 AND 1990 POPULATION PROVIDED BY THE 1990 CENSUS; 1991 THROUGH 1993 POPULATION ESTIMATES PROVIDED BY THE STATE DEMOGRAPHER.

EXPENDITURES	1989		1990		1991		1992		1993		1992/1993	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	5-YEAR [Decrease] CHANGE
GENERAL GOVERNMENT – Current Expenditures	322,812,804	11.9%	345,570,445	12.1%	356,358,400	12.8%	368,259,854	13.0%	378,322,244	12.5%	2.7%	17.2%
– Capital Outlay	58,574,130	2.2%	65,415,822	2.3%	68,914,064	2.5%	67,025,345	2.4%	50,643,326	1.7%	-24.4%	-13.5%
Total General Government	381,386,934	14.1%	410,986,267	14.4%	425,272,464	15.3%	435,285,199	15.4%	428,965,570	14.2%	-1.5%	12.5%
PUBLIC SAFETY – Sheriff	110,274,151	4.1%	119,467,442	4.2%	124,802,672	4.5%	134,431,561	4.8%	145,258,301	4.8%	8.1%	31.7%
– Corrections	115,973,450	4.3%	128,290,177	4.5%	140,833,336	5.1%	154,053,375	5.4%	169,214,825	5.6%	9.8%	45.9%
– All Other	55,516,719	2.0%	59,484,460	2.1%	63,001,595	2.3%	66,194,917	2.3%	76,092,863	2.5%	15.0%	37.1%
– Capital Outlay	11,996,045	0.4%	12,768,826	0.4%	19,437,234	0.7%	42,027,196	1.5%	26,103,186	0.9%	-37.9%	117.6%
Total Public Safety	293,760,365	10.8%	320,010,905	11.2%	348,074,837	12.5%	396,707,049	14.0%	416,669,175	13.8%	5.0%	41.8%
STREETS AND HIGHWAYS:												
Administration	27,857,202	1.0%	28,632,900	1.0%	25,104,549	0.9%	26,406,919	0.9%	28,459,167	0.9%	7.8%	2.2%
Operation and Maintenance	167,725,834	6.2%	174,598,006	6.1%	167,847,460	6.0%	174,585,252	6.2%	191,029,560	6.3%	9.4%	13.9%
Capital Outlay	238,624,903	8.8%	244,993,284	8.6%	219,979,210	7.9%	278,472,409	9.8%	293,031,072	9.7%	5.2%	22.8%
Total Streets and Highways	434,207,939	16.0%	448,244,190	15.7%	412,931,219	14.8%	479,464,580	16.9%	512,519,799	17.0%	6.9%	18.0%
SANITATION – Current Expenditures	19,565,093	0.7%	28,417,760	1.0%	31,755,125	1.1%	38,833,875	1.4%	41,628,318	1.4%	7.2%	112.8%
– Capital Outlay	3,499,868	0.1%	21,430,860	0.7%	3,467,556	0.1%	3,244,260	0.1%	5,166,491	0.2%	73.1%	60.5%
Total Sanitation	23,064,961	0.9%	49,848,620	1.7%	35,222,681	1.3%	42,078,135	1.5%	47,244,809	1.6%	12.3%	104.8%
HUMAN SERVICES – Income Maintenance	556,441,442	20.5%	599,699,350	21.0%	450,500,070	16.2%	361,792,843	12.8%	368,462,377	12.2%	1.8%	-33.8%
– Social Services	355,282,720	13.1%	387,844,861	13.6%	436,124,068	15.7%	489,533,373	17.3%	541,579,547	17.9%	10.6%	52.4%
– Other Human Service Costs	277,117,800	10.2%	291,192,868	10.2%	314,136,720	11.3%	224,651,769	7.9%	260,989,131	8.6%	16.2%	-5.8%
– Capital Outlay	2,643,293	0.1%	2,417,943	0.1%	5,226,064	0.2%	7,704,834	0.3%	2,277,006	0.1%	-70.4%	-13.9%
Total Human Services	1,191,485,255	43.9%	1,281,155,022	44.8%	1,205,986,922	43.3%	1,083,682,819	38.3%	1,173,308,061	38.8%	8.3%	-1.5%
HEALTH – Current Expenditures	83,957,592	3.1%	92,797,932	3.2%	100,534,648	3.6%	106,054,760	3.7%	114,935,818	3.8%	8.4%	36.9%
– Capital Outlay	2,957,203	0.1%	2,356,274	0.1%	1,545,708	0.1%	1,244,494	0.0%	4,623,574	0.2%	271.5%	56.3%
Total Health	86,914,795	3.2%	95,154,206	3.3%	102,080,356	3.7%	107,299,254	3.8%	119,559,392	4.0%	11.4%	37.6%
CULTURE AND RECREATION:												
LIBRARIES – Current Expenditures	36,453,407	1.3%	38,669,585	1.4%	42,337,026	1.5%	43,904,214	1.6%	46,754,804	1.5%	6.5%	28.3%
– Capital Outlay	4,606,753	0.2%	8,690,484	0.3%	5,571,915	0.2%	12,227,360	0.4%	12,339,650	0.4%	0.9%	167.9%
PARKS/RECREATION – Current Expenditures	21,353,187	0.8%	23,236,688	0.8%	23,639,280	0.8%	26,034,480	0.9%	27,554,320	0.9%	5.8%	29.0%
– Capital Outlay	4,505,378	0.2%	4,082,326	0.1%	3,907,802	0.1%	4,103,269	0.1%	3,635,810	0.1%	-11.4%	-19.3%
Total Culture and Recreation	66,918,725	2.5%	74,679,083	2.6%	75,456,023	2.7%	86,269,323	3.0%	90,284,584	3.0%	4.7%	34.9%
CONSERVATION OF NAT. RESOURCES – Current	36,653,216	1.4%	34,940,883	1.2%	38,903,620	1.4%	41,701,441	1.5%	43,046,781	1.4%	3.2%	17.4%
– Capital	7,443,043	0.3%	604,714	0.0%	89,086	0.0%	545,653	0.0%	163,691	0.0%	-70.0%	-97.8%
Total Conservation of Nat. Resources	44,096,259	1.6%	35,545,597	1.2%	38,992,706	1.4%	42,247,094	1.5%	43,210,472	1.4%	2.3%	-2.0%
ECONOMIC DEVELOPMENT – Current Expenditures	20,094,572	0.7%	23,287,786	0.8%	23,856,723	0.9%	22,263,271	0.8%	28,187,844	0.9%	26.6%	40.3%
– Capital Outlay	3,532,939	0.1%	1,534,208	0.1%	4,383,287	0.2%	3,896,390	0.1%	9,926,086	0.3%	154.8%	181.0%
Total Economic Development	23,627,511	0.9%	24,821,994	0.9%	28,240,010	1.0%	26,159,661	0.9%	38,113,930	1.3%	45.7%	61.3%
ALL OTHER – Current Expenditures	18,049,044	0.7%	16,515,551	0.6%	14,901,286	0.5%	17,343,543	0.6%	17,576,129	0.6%	1.3%	-2.6%
– Capital Outlay	3,099,894	0.1%	16,337,190	0.6%	1,433,058	0.1%	424,299	0.0%	1,665,796	0.1%	292.6%	-46.3%
DEBT SERVICE – Principal Paid on Bonds	109,440,350	4.0%	32,701,290	1.1%	34,057,264	1.2%	44,634,407	1.6%	53,069,875	1.8%	18.9%	-51.5%
– Other Long-term Debt	7,824,116	0.3%	11,218,971	0.4%	16,629,779	0.6%	19,353,164	0.7%	24,902,374	0.8%	28.7%	218.3%
– Interest and Fiscal Charges	27,731,347	1.0%	42,342,259	1.5%	44,551,647	1.6%	48,924,185	1.7%	53,732,080	1.8%	9.8%	93.8%
TOTAL CURRENT EXPENDITURES	2,225,128,233	82.1%	2,392,666,694	83.7%	2,354,636,578	84.6%	2,296,045,447	81.1%	2,479,092,029	82.1%	8.0%	11.4%
TOTAL CAPITAL OUTLAY	341,483,449	12.6%	380,631,931	13.3%	343,954,984	12.0%	420,915,509	14.9%	410,025,688	13.6%	-2.6%	20.1%
TOTAL DEBT SERVICE	144,995,813	5.3%	86,262,520	3.0%	95,238,690	3.4%	112,911,756	4.0%	131,704,329	4.4%	16.6%	-9.2%
TOTAL EXPENDITURES	2,711,607,495	100.0%	2,859,561,145	100.0%	2,783,830,252	100.0%	2,829,872,712	100.0%	3,020,822,046	100.0%	6.7%	11.4%
OTHER FINANCING USES:												
DEPT REDEMPTION – Refunded Bonds[*]			DATA NOT AVAILABLE 1989 THROUGH 1991				9,370,516		44,360,444			
OTHER USES	12,177,668		90,221		11,760,463		156,060		923,974			
TRANSFERS TO ENTERPRISE FUNDS	7,128,931		3,190,237		7,128,747		9,135,383		9,622,141			
TRANSFERS TO GOVERNMENTAL FUNDS	65,919,250		50,317,762		43,636,827		51,759,937		87,963,573			
TOTAL EXPENDITURES AND OTHER USES	2,796,833,344		2,913,159,365		2,841,956,289		2,900,294,608		3,156,032,178			
SUMMARY OF BONDED DEBT TRANSACTIONS:												
OUTSTANDING JANUARY 1[**]	398,451,791		642,468,837		716,284,669		723,740,305		993,130,701			
ISSUED	373,983,000		120,070,000		77,315,528		377,411,012		166,402,000			
PAID	127,855,954		44,959,590		68,607,945		107,747,616		100,813,168			
OUTSTANDING DECEMBER 31	644,578,837		717,579,247		724,992,252		993,403,701		1,058,719,533			

NOTE: [*] FOR THE YEARS 1989 THROUGH 1991, REFUNDED BOND PAYMENTS WERE INCLUDED WITH DEBT SERVICE – Principal Paid on Bonds.
 [**] THE JANUARY 1 BALANCE HAS BEEN ADJUSTED FOR DEBT INCORRECTLY REPORTED IN THE PREVIOUS YEAR.

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1993 Estimate)	12,593	261,814	28,383	35,360	32,306	6,089
NET TAXABLE TAX CAPACITY	8,770,866	142,241,295	13,838,965	12,085,005	15,094,956	2,987,546
1992 TAX LEVY (Payable in 1993)	4,927,733	36,459,036	7,323,903	6,729,093	5,553,404	1,409,692
REVENUES						
TAXES	5,325,397	50,226,734	7,652,933	7,344,470	5,770,664	1,446,746
SPECIAL ASSESSMENTS	173	....	469,275	1,265,738	17,630	81,443
LICENSES AND PERMITS	129,654	350,414	101,876	81,342	70,458	9,417
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	267,803	223,059	....	1,160,484	....	9,836
- Human Services	1,287,565	13,915,514	2,752,059	3,604,574	1,692,399	579,166
- Narcotics Control	....	223,071	....	....	....	....
- Other Federal Grants	351,713	3,581,851	372,432	599,415	271,086	87,703
State Grants - HACA	769,475	11,137,897	663,135	194,921	1,030,704	583,725
- Manufactured Home HACA	6,892	240,166	16,557	38,120	30,402	1,809
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	15,874	168	6,014	....	11,445	120,244
- Highways	2,805,568	3,510,303	2,013,974	2,849,057	1,277,975	919,863
- Human Services	1,273,982	13,812,024	3,186,940	5,025,935	1,930,713	868,358
- Other State Grants and Aids	435,202	5,595,830	439,657	927,855	493,319	140,939
Local Units Grants	....	1,873,847	11,934	66,789	22,920	17,230
TOTAL INTERGOVERNMENTAL REVENUES	7,214,074	54,203,829	9,462,702	14,467,150	6,760,963	3,328,873
CHARGES FOR SERVICES	824,283	15,316,812	1,691,399	1,727,844	802,759	255,863
FINES AND FORFEITS	113,792	1,078,834	162,285	316,034	124,486	1,092
INTEREST EARNINGS	600,856	6,797,653	508,821	571,611	297,901	103,130
ALL OTHER REVENUES	1,169,741	8,247,882	913,051	2,384,641	687,557	296,323
TOTAL REVENUES	15,377,970	136,222,158	20,962,342	28,158,830	14,532,418	5,522,887
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	9,915,000	1,885,631	2,943,386	....	....
- OTHER LONG-TERM DEBT	....	....	....	149,906	70,679	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	52,758	2,066,732	107,655	180,000	....	....
TOTAL REVENUES AND OTHER SOURCES	15,430,728	148,203,890	22,955,628	31,432,122	14,603,097	5,522,887

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
GENERAL GOVERNMENT - Current Expenditures	1,735,542	19,898,899	2,407,442	3,116,550	2,315,736	864,656
- Capital Outlay	2,965	4,548,508	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	1,738,507	24,447,407	2,407,442	3,116,550	2,315,736	864,656
PUBLIC SAFETY						
Sheriff	585,216	11,026,297	1,107,061	936,842	1,856,507	330,679
Corrections	678,421	8,323,159	811,089	1,670,059	202,642	28,707
All Other	69,173	342,212	58,226	74,903	64,716	20,323
Capital Outlay	37,131	291,931	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,369,941	19,983,599	1,976,376	2,681,804	2,123,865	379,709
STREETS AND HIGHWAYS						
Administration	222,355	884,973	166,835	308,769	121,521	242,204
Operation and Maintenance	1,472,274	4,458,676	1,766,361	1,973,856	1,525,980	803,895
Capital Outlay	2,301,923	12,025,701	1,035,654	2,135,138	1,111,934	472,478
TOTAL STREETS AND HIGHWAYS	3,996,552	17,369,350	2,968,850	4,417,763	2,759,435	1,518,577
SANITATION - Current Expenditures	521,951	1,460,667	1,079,551	1,822,886	99,841	172,201
- Capital Outlay	2,196	.....	.....	.....	.....	.....
TOTAL SANITATION	524,147	1,460,667	1,079,551	1,822,886	99,841	172,201
HUMAN SERVICES						
Income Maintenance	1,827,156	19,460,958	2,538,876	4,708,359	2,423,139	665,671
Social Services	2,375,470	30,314,441	5,578,593	7,963,263	3,637,124	1,272,708
Other Human Service Costs	.....	234,504	.....	85,495	.....	58,934
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	4,202,626	50,009,903	8,117,469	12,757,117	6,060,263	1,997,313
HEALTH - Current Expenditures	606,411	2,848,700	100,000	88,235	677,797	50,281
- Capital Outlay	5,871	.....	.....	.....	.....	.....
TOTAL HEALTH	612,282	2,848,700	100,000	88,235	677,797	50,281
CULTURE AND RECREATION						
Libraries - Current Expenditures	87,253	3,973,407	91,251	86,798	245,466	26,669
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	264,875	4,519,874	198,594	165,647	45,391	17,763
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	352,128	8,493,281	289,845	252,445	290,857	44,432
CONSERVATION OF NATURAL RESOURCES - Current Exp	893,115	486,397	513,263	1,233,039	186,356	180,043
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	893,115	486,397	513,263	1,233,039	186,356	180,043
ECONOMIC DEVELOPMENT - Current Expenditures	22,303	4,526,377	199,414	85,621	317,920	6,668
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	22,303	4,526,377	199,414	85,621	317,920	6,668
ALL OTHER - Current Expenditures	.....	913,506	140,879	872,792	.....	89,099
- Capital Outlay	.....	.....	145,295	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	1,050,000	2,020,033	670,000	455,000	.....	.....
- Other Long-term Debt	290,000	562,206	380,170	88,038	153,054	.....
- Interest and Fiscal Charges	115,053	5,694,458	344,320	280,006	33,250	.....
TOTAL CURRENT EXPENDITURES	11,361,515	113,673,047	16,757,435	25,193,114	13,720,136	4,830,501
TOTAL CAPITAL OUTLAY	2,350,086	16,866,140	1,180,949	2,135,138	1,111,934	472,478
TOTAL DEBT SERVICE	1,455,053	8,276,697	1,394,490	823,044	186,304	.....
TOTAL EXPENDITURES	15,166,654	138,815,884	19,332,874	28,151,296	15,018,374	5,302,979
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	52,758	2,066,732	107,655	180,000	.....	.....
TOTAL EXPENDITURES AND OTHER USES	15,219,412	140,882,616	19,440,529	28,331,296	15,018,374	5,302,979

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1993 Estimate)	54,473	27,299	30,003	52,758	22,562	13,116
NET TAXABLE TAX CAPACITY	32,537,662	13,490,984	13,301,162	38,949,335	19,430,530	7,644,245
1992 TAX LEVY (Payable in 1993)	11,135,022	4,133,752	7,368,385	11,185,632	7,919,114	3,364,071
REVENUES						
TAXES	11,397,381	4,189,317	7,633,486	14,427,591	9,051,675	3,425,278
SPECIAL ASSESSMENTS	309,751	361,082	....	53,026	....	504,089
LICENSES AND PERMITS	93,891	13,203	55,294	258,615	42,349	6,975
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	626,194	....	157,331	....	220,791	503,290
- Human Services	3,975,860	1,982,176	2,762,814	2,930,955	2,416,248	1,078,198
- Narcotics Control	80,000	13,841	....	....	....	....
- Other Federal Grants	138,861	192,239	11,210	209,406	524,347	50,928
State Grants - HACA	2,018,460	1,238,398	1,429,615	3,219,674	395,253	....
- Manufactured Home HACA	33,881	1,331	....	57,794	....	858,214
- Attached Machinery Aid	65,317	....	490,939	....	....	5,542
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	103,716	39,461	527,724	3,531	11,244	178,516
- Highways	2,987,221	1,444,932	2,729,984	768,696	3,746,874	1,998,549
- Human Services	4,642,281	2,624,570	2,894,308	2,868,622	2,522,799	1,245,384
- Other State Grants and Aids	675,858	287,274	948,046	847,329	940,810	172,542
Local Units Grants	137,594	....	2,398	578,296	38,627	15,542
TOTAL INTERGOVERNMENTAL REVENUES	15,485,243	7,824,222	11,954,369	11,484,303	10,816,993	6,106,705
CHARGES FOR SERVICES	3,474,935	1,640,356	2,552,487	3,023,588	2,170,560	369,160
FINES AND FORFEITS	220,139	97,336	158,029	291,091	168,626	....
INTEREST EARNINGS	1,140,117	501,262	455,925	1,904,039	514,790	390,088
ALL OTHER REVENUES	670,208	752,485	828,213	575,876	1,633,533	881,015
TOTAL REVENUES	32,791,665	15,379,263	23,637,803	32,018,129	24,398,526	11,683,310
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	3,873,774	2,161,136	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	1,515,645	....
OTHER SOURCES	....	42,960	7,547	....	....	60,724
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	1,708,122	81,697	171,334	528,651	1,050,210	139,752
TOTAL REVENUES AND OTHER SOURCES	34,499,787	19,377,694	25,977,820	32,546,780	26,964,381	11,883,786

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
GENERAL GOVERNMENT - Current Expenditures	3,908,114	2,009,323	3,559,672	5,944,718	3,123,328	1,579,705
- Capital Outlay	693,440	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	4,601,554	2,009,323	3,559,672	5,944,718	3,123,328	1,579,705
PUBLIC SAFETY						
Sheriff	1,642,625	681,685	1,299,630	3,882,913	1,441,838	350,880
Corrections	1,463,370	546,735	1,270,316	539,757	896,196	269,910
All Other	44,448	119,747	320,445	209,543	121,199	33,288
Capital Outlay	.....	2,269,420	.....	9,521,664	.....	.....
TOTAL PUBLIC SAFETY	3,150,443	3,617,587	2,890,391	14,153,877	2,459,233	654,078
STREETS AND HIGHWAYS						
Administration	307,244	136,982	298,288	178,288	382,722	130,146
Operation and Maintenance	2,733,730	1,332,924	2,449,257	1,968,176	2,756,425	1,034,249
Capital Outlay	3,990,646	681,009	2,423,279	958,080	2,668,903	1,847,100
TOTAL STREETS AND HIGHWAYS	7,031,620	2,150,915	5,170,824	3,104,544	5,808,050	3,011,495
SANITATION - Current Expenditures	982,730	532,691	1,371,320	.....	1,231,284	761,951
- Capital Outlay	.....	.....	.....	.....	590,411	.....
TOTAL SANITATION	982,730	532,691	1,371,320	.....	1,821,695	761,951
HUMAN SERVICES						
Income Maintenance	4,132,685	2,260,761	2,969,952	1,909,802	2,775,729	1,279,487
Social Services	6,851,197	3,853,503	5,610,260	8,219,679	4,742,930	3,047,732
Other Human Service Costs	24,421	.....	.....	.....	.....	.....
Capital Outlay	31,170	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	11,039,473	6,114,264	8,580,212	10,129,481	7,518,659	4,327,219
HEALTH - Current Expenditures	661,803	754,605	868,112	953,769	1,289,581	67,029
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	661,803	754,605	868,112	953,769	1,289,581	67,029
CULTURE AND RECREATION						
Libraries - Current Expenditures	262,410	53,896	59,766	584,131	.....	160,592
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	271,909	377,124	161,272	356,287	3,050	63,005
- Capital Outlay	16,418	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	550,737	431,020	221,038	940,418	3,050	223,597
CONSERVATION OF NATURAL RESOURCES - Current Exp	554,497	442,143	462,165	365,120	1,136,493	440,296
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	554,497	442,143	462,165	365,120	1,136,493	440,296
ECONOMIC DEVELOPMENT - Current Expenditures	29,248	73,712	400,345	5,100	424,413	20,512
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	29,248	73,712	400,345	5,100	424,413	20,512
ALL OTHER - Current Expenditures	.....	102,359	42,828	.....	.....	214,123
- Capital Outlay	31,908	292,868	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	165,000	218,000	150,000	395,000	260,000	145,000
- Other Long-term Debt	874,905	27,339	17,886	.....	240,304	10,000
- Interest and Fiscal Charges	265,010	109,064	214,921	1,216,504	243,025	45,613
TOTAL CURRENT EXPENDITURES	23,870,431	13,278,190	21,143,628	25,117,283	20,325,188	9,452,905
TOTAL CAPITAL OUTLAY	4,763,582	3,243,297	2,423,279	10,479,744	3,259,314	1,847,100
TOTAL DEBT SERVICE	1,304,915	354,403	382,807	1,611,504	743,329	200,613
TOTAL EXPENDITURES	29,938,928	16,875,890	23,949,714	37,208,531	24,327,831	11,500,618
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,708,122	81,697	171,334	528,651	1,050,210	139,752
TOTAL EXPENDITURES AND OTHER USES	31,647,050	16,957,587	24,121,048	37,737,182	25,378,041	11,640,370

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1993 Estimate)	33,255	51,261	8,382	4,015	12,649	46,512
NET TAXABLE TAX CAPACITY	15,163,308	20,575,484	4,799,206	4,971,374	8,899,910	35,148,855
1992 TAX LEVY (Payable in 1993)	7,497,264	8,874,039	3,369,125	2,316,845	3,476,464	10,672,326
REVENUES						
TAXES	7,836,850	8,330,011	3,765,169	3,128,249	3,586,888	11,073,004
SPECIAL ASSESSMENTS	678,519	401,546	22,757	113,936	257,865	23,262
LICENSES AND PERMITS	282,317	12,181	7,360	90,836	5,904	287,921
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	2,341	405,444	229,594	1,962	5,929	327,610
- Human Services	1,863,099	3,662,679	1,250,849	245,219	1,123,769	5,566,708
- Narcotics Control	30,000	35,409	.....	.....	.....	.....
- Other Federal Grants	82,462	141,302	127,118	618,991	173,364	153,244
State Grants - HACA	2,013,429	1,467,394	239,964	293,469	897,924	961,580
- Manufactured Home HACA	48,843	.....	4,032	1,617	662	23,431
- Attached Machinery Aid	.....	72,233	.....	.....	.....	52,568
- Taconite Homestead Credit	.....	.....	.....	.....	.....	182,058
- Disparity Reduction Aid	7,007	887,464	69,671	4,614	75,221	21,111
- Highways	3,674,188	2,833,543	2,400,285	2,178,302	1,703,915	2,222,737
- Human Services	2,237,568	4,763,369	1,120,273	300,076	1,254,968	4,778,512
- Other State Grants and Aids	623,947	367,107	274,042	371,056	160,193	628,256
Local Units Grants	54,738	3,250	3,945	3,088	.....	45,495
TOTAL INTERGOVERNMENTAL REVENUES	10,637,622	14,639,194	5,719,773	4,018,394	5,395,945	14,963,310
CHARGES FOR SERVICES	1,654,270	1,415,418	391,745	653,761	577,643	2,461,177
FINES AND FORFEITS	746,133	183,944	49,111	65,616	61,616	269,032
INTEREST EARNINGS	599,253	480,015	236,724	388,549	180,277	443,919
ALL OTHER REVENUES	1,210,438	1,826,911	625,790	622,330	460,840	1,127,681
TOTAL REVENUES	23,645,402	27,289,220	10,818,429	9,081,671	10,526,978	30,649,306
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	4,994,458	1,060,000	.....	4,486,861	1,311,428	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	275,000
OTHER SOURCES	.....	.....	.....	7,300	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	260,278
- GOVERNMENTAL FUNDS	3,232,149	.....	142,866	2,098,857	720,866	.....
TOTAL REVENUES AND OTHER SOURCES	31,872,009	28,349,220	10,961,295	15,674,689	12,559,272	31,184,584

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
GENERAL GOVERNMENT - Current Expenditures	2,657,715	2,761,427	1,019,125	1,780,873	1,183,508	5,526,062
- Capital Outlay	72,983	.....	.....	53,485	800	.....
TOTAL GENERAL GOVERNMENT	2,730,698	2,761,427	1,019,125	1,834,358	1,184,308	5,526,062
PUBLIC SAFETY						
Sheriff	1,305,557	1,137,437	476,615	514,017	445,391	2,717,086
Corrections	1,318,383	1,296,618	155,129	85,470	219,224	39,339
All Other	180,978	195,561	42,876	254,172	24,442	295,235
Capital Outlay	457,814	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	3,262,732	2,629,616	674,620	853,659	689,057	3,051,660
STREETS AND HIGHWAYS						
Administration	358,950	266,781	211,717	112,742	260,416	416,754
Operation and Maintenance	1,359,361	1,949,194	1,276,833	1,097,479	1,262,692	2,389,120
Capital Outlay	3,209,821	2,615,475	1,749,348	1,491,326	891,052	1,990,116
TOTAL STREETS AND HIGHWAYS	4,928,132	4,831,450	3,237,898	2,701,547	2,414,160	4,795,990
SANITATION - Current Expenditures	567,646	53,304	433,547	750,835	549,878	22,623
- Capital Outlay	.....	.....	81,186	.....	.....	.....
TOTAL SANITATION	567,646	53,304	514,733	750,835	549,878	22,623
HUMAN SERVICES						
Income Maintenance	2,177,959	5,138,269	1,427,324	277,224	1,155,851	5,953,402
Social Services	4,640,259	9,416,008	1,366,757	722,324	2,559,904	7,581,286
Other Human Service Costs	.....	.....	110,893	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	6,818,218	14,554,277	2,904,974	999,548	3,715,755	13,534,688
HEALTH - Current Expenditures	951,834	.....	12,228	353,130	54,185	1,204,632
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	951,834	.....	12,228	353,130	54,185	1,204,632
CULTURE AND RECREATION						
Libraries - Current Expenditures	148,933	145,395	31,813	57,384	27,221	228,204
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	97,685	87,059	100,664	233,804	125,851	132,616
- Capital Outlay	.....	.....	.....	643,575	.....	.....
TOTAL CULTURE AND RECREATION	246,618	232,454	132,477	934,763	153,072	360,820
CONSERVATION OF NATURAL RESOURCES - Current Exp	184,404	417,921	625,860	103,772	434,468	579,732
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	184,404	417,921	625,860	103,772	434,468	579,732
ECONOMIC DEVELOPMENT - Current Expenditures	223,858	76,958	1,095	276,445	5,327	178,226
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	223,858	76,958	1,095	276,445	5,327	178,226
ALL OTHER - Current Expenditures	1,334,117	463,936	63,778	68,914	140,655	24,838
- Capital Outlay	.....	.....	49,130	185,930	19,862	.....
DEBT SERVICE - Principal Paid on Bonds	635,000	250,000	.....	125,000	145,000	100,000
- Other Long-term Debt	198,974	.....	115,000	30,178	193,444	184,875
- Interest and Fiscal Charges	1,229,893	237,210	25,135	191,903	299,091	339,719
TOTAL CURRENT EXPENDITURES	17,507,639	23,405,868	7,356,254	6,688,585	8,449,013	27,289,155
TOTAL CAPITAL OUTLAY	3,740,618	2,615,475	1,879,664	2,374,316	911,714	1,990,116
TOTAL DEBT SERVICE	2,063,867	487,210	140,135	347,081	637,535	624,594
TOTAL EXPENDITURES	23,312,124	26,508,553	9,376,053	9,409,982	9,998,262	29,903,865
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	764,282	.....	.....	159,692
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	240,640	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	3,232,149	.....	142,866	2,098,857	720,866	.....
TOTAL EXPENDITURES AND OTHER USES	26,544,273	26,749,193	10,283,201	11,508,839	10,719,128	30,063,557

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1993 Estimate)	298,679	16,275	29,544	16,685	20,812	33,026
NET TAXABLE TAX CAPACITY	238,690,003	7,425,174	16,555,522	12,168,228	8,127,908	16,884,366
1992 TAX LEVY (Payable in 1993)	51,026,991	2,679,115	6,358,954	3,309,390	3,042,668	6,811,804
REVENUES						
TAXES	60,456,469	2,824,389	6,553,389	3,396,535	2,823,960	7,153,164
SPECIAL ASSESSMENTS	2,972	23,818	33,551	237,791	....	371,131
LICENSES AND PERMITS	25,286	7,623	124,542	879	25,473	9,263
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	....	252,452	8,593	....	489,201	....
- Human Services	18,192,609	963,093	1,922,932	....	1,322,180	2,868,412
- Narcotics Control	109,879	....	7,938	....	....	....
- Other Federal Grants	1,885,101	13,563	35,858	278,786	36,474	65,294
State Grants - HACA	10,524,876	1,160,804	1,548,410	812,563	843,679	1,591,597
- Manufactured Home HACA	157,124	....	15,615	....	....	....
- Attached Machinery Aid	375,978	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	2,645	301,749	9,249	102,464	265,816	88,698
- Highways	8,848,696	1,775,878	2,346,709	2,680,008	4,784,164	3,115,411
- Human Services	20,339,907	513,421	2,483,723	....	1,721,257	3,016,367
- Other State Grants and Aids	2,763,976	619,780	311,934	209,245	231,290	514,189
Local Units Grants	5,557,138	....	101,863	20,000	....	....
TOTAL INTERGOVERNMENTAL REVENUES	68,757,929	5,600,740	8,792,824	4,103,066	9,694,061	11,259,968
CHARGES FOR SERVICES	6,941,084	976,625	1,353,612	293,696	1,588,018	1,488,836
FINES AND FORFEITS	956,531	43,225	165,242	92,814	117,123	240,718
INTEREST EARNINGS	6,593,235	109,023	520,339	148,134	217,051	495,691
ALL OTHER REVENUES	2,406,353	261,361	464,273	363,909	144,090	548,167
TOTAL REVENUES	146,139,859	9,846,804	18,007,772	8,636,824	14,609,776	21,566,938
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	13,706,704	....	397,800	1,925,763	....	....
- OTHER LONG-TERM DEBT	688,073	....	3,238	....	....	....
OTHER SOURCES	133,667	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	4,950	....	....	6,000	....
- GOVERNMENTAL FUNDS	3,980,458	282,314	361,272	182,995	....	....
TOTAL REVENUES AND OTHER SOURCES	164,648,761	10,134,068	18,770,082	10,745,582	14,615,776	21,566,938

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
GENERAL GOVERNMENT - Current Expenditures	24,793,969	1,450,809	2,357,575	1,298,906	1,526,684	2,463,235
- Capital Outlay	650,791	.....	.....	.....	.....	153,074
TOTAL GENERAL GOVERNMENT	25,444,760	1,450,809	2,357,575	1,298,906	1,526,684	2,616,309
PUBLIC SAFETY						
Sheriff	8,543,396	1,020,028	893,394	556,785	616,913	996,654
Corrections	5,230,501	90,592	858,678	190,414	445,773	708,627
All Other	232,537	38,835	72,600	46,591	21,607	33,970
Capital Outlay	.....	.....	.....	.....	.....	18,498
TOTAL PUBLIC SAFETY	14,006,434	1,149,455	1,824,672	793,790	1,084,293	1,757,749
STREETS AND HIGHWAYS						
Administration	291,837	213,252	208,188	149,227	354,186	248,672
Operation and Maintenance	2,811,034	1,305,054	1,755,188	1,655,290	1,664,718	1,648,376
Capital Outlay	13,472,767	1,879,320	1,647,004	2,167,574	4,196,577	2,813,032
TOTAL STREETS AND HIGHWAYS	16,575,638	3,397,626	3,610,380	3,972,091	6,215,481	4,710,080
SANITATION - Current Expenditures	.....	.....	.....	133,540	.....	448,297
- Capital Outlay	.....	.....	396,099	.....	.....	.....
TOTAL SANITATION	.....	.....	396,099	133,540	.....	448,297
HUMAN SERVICES						
Income Maintenance	18,220,128	1,016,791	1,941,300	.....	1,361,722	3,135,702
Social Services	31,964,395	1,516,672	5,053,523	.....	2,342,340	5,915,919
Other Human Service Costs	.....	.....	.....	757,265	.....	4,335
Capital Outlay	.....	.....	.....	.....	.....	24,295
TOTAL HUMAN SERVICES	50,184,523	2,533,463	6,994,823	757,265	3,704,062	9,080,251
HEALTH - Current Expenditures	3,925,112	470,819	20,000	.....	858,881	817,357
- Capital Outlay	.....	.....	.....	.....	.....	1,470
TOTAL HEALTH	3,925,112	470,819	20,000	.....	858,881	818,827
CULTURE AND RECREATION						
Libraries - Current Expenditures	4,789,861	36,613	275,976	125,013	51,280	92,500
- Capital Outlay	957,737	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	2,346,102	11,100	293,994	123,815	69,795	46,371
- Capital Outlay	.....	.....	.....	.....	.....	35,235
TOTAL CULTURE AND RECREATION	8,093,700	47,713	569,970	248,828	121,075	174,106
CONSERVATION OF NATURAL RESOURCES - Current Exp	1,630,502	235,649	388,381	457,492	368,010	688,620
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	1,630,502	235,649	388,381	457,492	368,010	688,620
ECONOMIC DEVELOPMENT - Current Expenditures	6,180,863	30,664	33,430	246,472	23,416	1,800
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	6,180,863	30,664	33,430	246,472	23,416	1,800
ALL OTHER - Current Expenditures	.....	182,679	302,219	364,882	115,809	368,778
- Capital Outlay	.....	5,486	148,950	45,940	.....	.....
DEBT SERVICE - Principal Paid on Bonds	720,000	.....	455,000	520,000	.....	705,000
- Other Long-term Debt	6,875,000	107,472	240,476	.....	.....	435,171
- Interest and Fiscal Charges	6,269,201	190,585	526,745	298,515	.....	181,817
TOTAL CURRENT EXPENDITURES	110,960,237	7,619,557	14,454,446	6,619,692	9,821,134	17,619,213
TOTAL CAPITAL OUTLAY	15,081,295	1,884,806	2,192,053	2,213,514	4,196,577	3,045,604
TOTAL DEBT SERVICE	13,864,201	298,057	1,222,221	818,515	.....	1,321,988
TOTAL EXPENDITURES	139,905,733	9,802,420	17,868,720	9,137,721	14,017,711	21,986,805
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	71,040	154,700	.....	21,360	.....
- GOVERNMENTAL FUNDS	3,980,458	282,314	361,272	182,995	.....	.....
TOTAL EXPENDITURES AND OTHER USES	143,886,191	10,155,774	18,384,692	9,320,716	14,039,071	21,986,805

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1993 Estimate)	41,681	6,196	1,051,426	18,772	15,517	27,567
NET TAXABLE TAX CAPACITY	43,765,110	4,106,131	1,103,815,882	6,252,668	10,679,444	9,935,466
1992 TAX LEVY (Payable in 1993)	9,645,383	1,680,509	292,237,926	2,935,185	3,923,904	5,406,259
REVENUES						
TAXES	9,520,604	1,677,706	303,271,977	2,986,317	4,251,452	5,570,263
SPECIAL ASSESSMENTS	5,648	62,170	....	34,115	....	....
LICENSES AND PERMITS	98,112	73	1,960,251	....	102,999	205,820
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	530,426	498,977	21,337,464	....	302,857	13,977
- Human Services	2,110,453	449,199	62,578,626	1,267,226	1,204,256	1,932,612
- Narcotics Control	....	....	....	5,272	....	....
- Other Federal Grants	79,035	133,538	8,554,959	57,007	134,097	33,037
State Grants - HACA	1,011,874	449,630	34,763,285	1,076,687	467,942	1,853,566
- Manufactured Home HACA	12,248	2,419	44,560	....	7,494	35,109
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	41,728	8,526	....	199,401	....	48,725
- Highways	2,410,377	1,623,198	16,387,203	1,550,648	2,845,475	2,032,280
- Human Services	2,829,964	537,297	26,231,148	1,350,751	1,603,411	2,044,505
- Other State Grants and Aids	618,776	144,169	73,111,488	443,457	338,865	233,794
Local Units Grants	....	140	2,807,470	....	....	1,000
TOTAL INTERGOVERNMENTAL REVENUES	9,644,881	3,847,093	245,816,203	5,950,449	6,904,397	8,228,605
CHARGES FOR SERVICES	1,536,184	524,745	69,797,280	1,088,057	470,532	1,263,124
FINES AND FORFEITS	200,985	....	1,457,591	74,314	106,624	213,977
INTEREST EARNINGS	592,938	68,261	29,896,097	362,267	256,502	547,374
ALL OTHER REVENUES	2,206,935	132,479	33,761,011	307,781	1,096,554	534,108
TOTAL REVENUES	23,806,287	6,312,527	685,960,410	10,803,300	13,189,060	16,563,271
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	497,150	58,155,440	....	....	6,516,597
- OTHER LONG-TERM DEBT	....	....	....	....	13,788	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	95,318	....	....	....
- GOVERNMENTAL FUNDS	38,697	32,454	39,235,249	....	3,523	1,014,403
TOTAL REVENUES AND OTHER SOURCES	23,844,984	6,842,131	783,446,417	10,803,300	13,206,371	24,094,271

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
GENERAL GOVERNMENT - Current Expenditures	4,114,820	784,130	61,211,762	1,564,077	1,727,810	2,468,335
- Capital Outlay	.....	362,944	11,012,727	.....	.....	866,378
TOTAL GENERAL GOVERNMENT	4,114,820	1,147,074	72,224,489	1,564,077	1,727,810	3,334,713
PUBLIC SAFETY						
Sheriff	1,771,250	406,069	15,332,376	498,185	640,149	1,160,776
Corrections	1,284,020	51,024	68,556,755	375,157	391,213	687,706
All Other	183,814	6,070	58,581,360	79,977	51,574	30,265
Capital Outlay	.....	.....	7,417,392	.....	.....	.....
TOTAL PUBLIC SAFETY	3,239,084	463,163	149,887,883	953,319	1,082,936	1,878,747
STREETS AND HIGHWAYS						
Administration	192,915	177,358	216,029	105,682	165,442	154,965
Operation and Maintenance	2,616,376	1,034,424	18,470,990	1,270,849	2,140,291	1,158,479
Capital Outlay	4,094,061	1,627,345	41,262,549	1,148,768	2,139,810	1,906,665
TOTAL STREETS AND HIGHWAYS	6,903,352	2,839,127	59,949,568	2,525,299	4,445,543	3,220,109
SANITATION - Current Expenditures	1,116,337	322,278	.....	588,180	.....	599,522
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	1,116,337	322,278	.....	588,180	.....	599,522
HUMAN SERVICES						
Income Maintenance	2,563,779	442,043	80,461,515	851,649	1,451,090	1,922,877
Social Services	4,939,620	1,007,240	1,711,666	2,708,123	3,017,319	4,369,783
Other Human Service Costs	.....	.....	253,364,521	.....	.....	.....
Capital Outlay	.....	.....	1,202,712	.....	.....	.....
TOTAL HUMAN SERVICES	7,503,399	1,449,283	336,740,414	3,559,772	4,468,409	6,292,660
HEALTH - Current Expenditures	.....	.....	34,928,650	642,385	84,428	641,123
- Capital Outlay	.....	.....	4,560,403	.....	.....	.....
TOTAL HEALTH	.....	.....	39,489,053	642,385	84,428	641,123
CULTURE AND RECREATION						
Libraries - Current Expenditures	136,344	30,254	19,048,191	35,861	87,616	125,380
- Capital Outlay	.....	.....	7,812,195	.....	.....	.....
Parks and Recreation - Current Expenditures	179,897	19,032	.....	101,483	101,895	40,785
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	316,241	49,286	26,860,386	137,344	189,511	166,165
CONSERVATION OF NATURAL RESOURCES - Current Exp	211,306	185,551	.....	372,100	727,547	139,113
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	211,306	185,551	.....	372,100	727,547	139,113
ECONOMIC DEVELOPMENT - Current Expenditures	83,774	.....	1,096,042	42,067	17,984	15,680
- Capital Outlay	.....	.....	9,496,075	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	83,774	.....	10,592,117	42,067	17,984	15,680
ALL OTHER - Current Expenditures	.....	48,350	.....	224,178	231,783	52,690
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	95,000	10,000	13,185,000	.....	.....	205,000
- Other Long-term Debt	539,448	13,273	1,415,651	.....	264,516	100,000
- Interest and Fiscal Charges	112,802	32,042	3,974,576	.....	32,841	443,956
TOTAL CURRENT EXPENDITURES	19,394,252	4,513,823	612,979,857	9,459,953	10,836,141	13,567,479
TOTAL CAPITAL OUTLAY	4,094,061	1,990,289	82,764,053	1,148,768	2,139,810	2,773,043
TOTAL DEBT SERVICE	747,250	55,315	18,575,227	.....	297,357	748,956
TOTAL EXPENDITURES	24,235,563	6,559,427	714,319,137	10,608,721	13,273,308	17,089,478
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	27,155,440	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	9,000	.....	80,000	.....
- GOVERNMENTAL FUNDS	38,697	32,454	39,235,249	.....	3,523	1,014,403
TOTAL EXPENDITURES AND OTHER USES	24,274,260	6,591,881	780,718,826	10,608,721	13,356,831	18,103,881

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
POPULATION (1993 Estimate)	41,565	11,569	13,102	40,044	5,626	15,811
NET TAXABLE TAX CAPACITY	33,502,324	10,987,413	4,386,651	20,825,883	6,381,254	8,762,791
1992 TAX LEVY (Payable in 1993)	15,227,855	3,580,356	2,867,266	8,344,421	1,629,935	2,575,702
REVENUES						
TAXES	16,344,511	3,598,082	2,887,277	8,582,826	1,711,237	3,408,662
SPECIAL ASSESSMENTS	....	216,835	23,536	1,331,317	97,577	278,406
LICENSES AND PERMITS	37,068	5,368	32,523	301,649	255	24,145
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	1,267,026	161,665	135,679	197,227	354,458	271,456
- Human Services	4,206,737	940,266	860,212	2,627,936	308,299	1,196,592
- Narcotics Control	....	27,232	....	185	....	....
- Other Federal Grants	683,689	105,130	25,214	135,240	75,802	644,893
State Grants - HACA	1,611,525	764,029	1,007,448	1,894,971	371,939	208,761
- Manufactured Home HACA	27,387	....	22,090	27,271	2,103	....
- Attached Machinery Aid	409,373	....	....	....	....	487,628
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	228,759	68,149	7,069	29,724	5,663	277,646
- Highways	4,990,033	1,990,980	776,819	3,532,711	2,501,513	2,940,024
- Human Services	4,595,780	1,014,833	1,002,266	3,614,897	436,032	1,382,328
- Other State Grants and Aids	840,680	200,870	254,062	776,037	190,302	481,481
Local Units Grants	237,344	....	....	....	2,769	....
TOTAL INTERGOVERNMENTAL REVENUES	19,098,333	5,273,154	4,090,859	12,836,199	4,248,880	7,890,809
CHARGES FOR SERVICES	3,949,115	495,084	901,908	6,441,362	552,708	1,080,553
FINES AND FORFEITS	295,332	72,852	107,105	....	37,352	78,783
INTEREST EARNINGS	819,517	156,693	145,011	829,008	199,363	325,240
ALL OTHER REVENUES	2,450,428	393,989	595,808	462,572	403,347	1,069,514
TOTAL REVENUES	42,994,304	10,212,057	8,784,027	30,784,933	7,250,719	14,156,112
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	5,430,294	....	133,380	2,975,000	....	672,638
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	87,776	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	500,000	....
- GOVERNMENTAL FUNDS	1,393,331	....	109,647	673,953	....	2,392,131
TOTAL REVENUES AND OTHER SOURCES	49,905,705	10,212,057	9,027,054	34,433,886	7,750,719	17,220,881

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON	KOOCHICHING
GENERAL GOVERNMENT - Current Expenditures	4,402,985	1,168,857	1,137,137	2,391,082	988,036	1,741,312
- Capital Outlay	217,922	805,453	.....	2,500	.....	.....
TOTAL GENERAL GOVERNMENT	4,620,907	1,974,310	1,137,137	2,393,582	988,036	1,741,312
PUBLIC SAFETY						
Sheriff	1,928,472	404,185	829,010	1,378,686	368,069	1,000,877
Corrections	1,238,542	357,467	88,753	1,859,619	82,621	202,757
All Other	231,364	64,869	10,559	157,508	20,101	15,702
Capital Outlay	.....	.....	.....	113,307	.....	.....
TOTAL PUBLIC SAFETY	3,398,378	826,521	928,322	3,509,120	470,791	1,219,336
STREETS AND HIGHWAYS						
Administration	282,549	126,755	178,110	385,117	135,376	326,650
Operation and Maintenance	7,103,183	1,653,389	1,031,116	2,018,618	930,475	1,227,085
Capital Outlay	5,990,864	1,642,430	605,998	2,471,325	2,115,831	2,402,907
TOTAL STREETS AND HIGHWAYS	13,376,596	3,422,574	1,815,224	4,875,060	3,181,682	3,956,642
SANITATION - Current Expenditures	2,282,420	100,143	213,266	1,220,737	113,388	1,679,970
- Capital Outlay	2,775,585	.....	.....	838,969	.....	.....
TOTAL SANITATION	5,058,005	100,143	213,266	2,059,706	113,388	1,679,970
HUMAN SERVICES						
Income Maintenance	4,403,396	1,171,356	1,261,420	3,168,616	.....	1,498,153
Social Services	10,190,287	2,204,568	1,843,320	7,877,979	430,019	2,852,984
Other Human Service Costs	.....	.....	.....	184,714	646,164	.....
Capital Outlay	.....	.....	.....	.....	.....	688,987
TOTAL HUMAN SERVICES	14,593,683	3,375,924	3,104,740	11,231,309	1,076,183	5,040,124
HEALTH - Current Expenditures	1,631,998	138,244	566,047	1,375,818	44,818	617,867
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,631,998	138,244	566,047	1,375,818	44,818	617,867
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	113,276	59,033	141,255	43,525	28,372
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	266,912	192,282	831	251,208	66,760	57,532
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	266,912	305,558	59,864	392,463	110,285	85,904
CONSERVATION OF NATURAL RESOURCES - Current Exp	1,097,706	655,753	135,925	708,800	245,272	737,926
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	1,097,706	655,753	135,925	708,800	245,272	737,926
ECONOMIC DEVELOPMENT - Current Expenditures	100,947	66,134	23,157	4,243	621	245,729
- Capital Outlay	373,014	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	473,961	66,134	23,157	4,243	621	245,729
ALL OTHER - Current Expenditures	621,476	301,181	86,457	336,159	286,816	236,743
- Capital Outlay	181,578	.....	.....	47,555	.....	.....
DEBT SERVICE - Principal Paid on Bonds	1,385,000	50,000	150,000	711,200	425,000	1,245,000
- Other Long-term Debt	74,840	.....	.....	274,057	.....	.....
- Interest and Fiscal Charges	244,954	58,388	19,992	661,183	75,467	247,636
TOTAL CURRENT EXPENDITURES	35,782,237	8,718,459	7,464,141	23,460,159	4,402,061	12,469,659
TOTAL CAPITAL OUTLAY	9,538,963	2,447,883	605,998	3,473,656	2,115,831	3,091,894
TOTAL DEBT SERVICE	1,704,794	108,388	169,992	1,646,440	500,467	1,492,636
TOTAL EXPENDITURES	47,025,994	11,274,730	8,240,131	28,580,255	7,018,359	17,054,189
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	133,380	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,393,331	.....	109,647	673,953	.....	2,392,131
TOTAL EXPENDITURES AND OTHER USES	48,419,325	11,274,730	8,483,158	29,254,208	7,018,359	19,446,320

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	LAC QUI PARLE	LAKE LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON	
POPULATION (1993 Estimate)	8,744	10,363	4,223	23,695	6,783	24,979
NET TAXABLE TAX CAPACITY	5,546,160	4,560,211	1,928,507	10,366,931	3,857,539	14,892,553
1992 TAX LEVY (Payable in 1993)	1,709,701	3,601,921	1,187,774	4,520,382	1,952,817	4,793,574
REVENUES						
TAXES	1,766,197	4,947,827	1,729,022	4,706,022	1,987,597	4,866,324
SPECIAL ASSESSMENTS	364,964	....	398,397	44,169	334,955	87,641
LICENSES AND PERMITS	750	12,715	32,475	67,831	1,362	15,340
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	356,588	....	417,039	....	....	281,048
- Human Services	613,064	807,378	243,060	1,747,256	2,947	....
- Narcotics Control	....	....	....	....	....	....
- Other Federal Grants	201,961	711,401	209,149	150,239	233,746	310,367
State Grants - HACA	519,340	906,842	297,455	1,581,067	651,891	1,079,536
- Manufactured Home HACA	1,111	3,093	8,339	....	1,522	5,875
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	69,511	228,504	14,632	117,375	51,717	37,852
- Highways	1,901,596	1,250,124	1,742,967	1,971,910	1,767,324	2,383,552
- Human Services	756,169	814,814	269,574	1,998,652	....	....
- Other State Grants and Aids	156,083	740,131	316,725	501,821	164,615	478,837
Local Units Grants	....	19,481	....	....	....	39,479
TOTAL INTERGOVERNMENTAL REVENUES	4,575,423	5,481,768	3,518,940	8,068,320	2,873,762	4,616,546
CHARGES FOR SERVICES	276,137	944,527	212,527	992,497	126,711	443,623
FINES AND FORFEITS	....	100,254	36,614	72,162	26,371	94,616
INTEREST EARNINGS	123,537	227,859	180,194	336,302	227,826	201,390
ALL OTHER REVENUES	132,116	855,779	269,179	862,085	170,467	1,002,227
TOTAL REVENUES	7,239,124	12,570,729	6,377,348	15,149,388	5,749,051	11,327,707
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	587,857	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	322,037
OTHER SOURCES	3,945	....	....	....	2,573	25,000
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	144,300	378,203	110,328	....	12,309	11,570
TOTAL REVENUES AND OTHER SOURCES	7,387,369	12,948,932	6,487,676	15,149,388	6,351,790	11,686,314

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
GENERAL GOVERNMENT - Current Expenditures	772,490	1,832,950	894,165	2,284,616	751,293	2,269,333
- Capital Outlay	.....	.....	.....	.....	.....	1,455,985
TOTAL GENERAL GOVERNMENT	772,490	1,832,950	894,165	2,284,616	751,293	3,725,318
PUBLIC SAFETY						
Sheriff	330,377	953,290	207,546	714,225	391,771	528,663
Corrections	27,951	223,441	184,567	612,254	36,586	646,359
All Other	18,708	72,624	33,226	232,095	46,631	356,734
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	377,036	1,249,355	425,339	1,558,574	474,988	1,531,756
STREETS AND HIGHWAYS						
Administration	98,464	177,292	171,625	1,120,042	97,189	321,809
Operation and Maintenance	1,183,707	1,861,965	1,021,560	890,519	882,689	1,655,979
Capital Outlay	1,601,682	1,178,665	1,389,961	1,948,230	1,398,543	2,239,900
TOTAL STREETS AND HIGHWAYS	2,883,853	3,217,922	2,583,146	3,958,791	2,378,421	4,217,688
SANITATION - Current Expenditures	149,079	481,188	426,432	495,352	74,294	271,649
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	149,079	481,188	426,432	495,352	74,294	271,649
HUMAN SERVICES						
Income Maintenance	576,342	1,136,270	344,955	1,696,983	.....	.....
Social Services	1,367,541	1,777,824	414,169	3,872,872	.....	.....
Other Human Service Costs	.....	.....	21,443	.....	707,442	1,853,734
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	1,943,883	2,914,094	780,567	5,569,855	707,442	1,853,734
HEALTH - Current Expenditures	47,553	233,604	78,421	457,390	25,191	129,519
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	47,553	233,604	78,421	457,390	25,191	129,519
CULTURE AND RECREATION						
Libraries - Current Expenditures	39,443	55,205	13,337	140,189	23,214	130,694
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	10,092	513,911	180,876	59,333	123,275	125,000
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	49,535	569,116	194,213	199,522	146,489	255,694
CONSERVATION OF NATURAL RESOURCES - Current Exp	605,573	404,804	90,461	624,902	336,335	351,850
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	605,573	404,804	90,461	624,902	336,335	351,850
ECONOMIC DEVELOPMENT - Current Expenditures	14,964	.....	107,174	33,668	135,728	6,782
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	14,964	.....	107,174	33,668	135,728	6,782
ALL OTHER - Current Expenditures	68,192	.....	84,240	.....	93,411	163,056
- Capital Outlay	.....	104,462	.....	37,475	.....	.....
DEBT SERVICE - Principal Paid on Bonds	60,000	150,000	265,000	160,000	365,000	200,000
- Other Long-term Debt	8,964	161,027	137,907	15,689	90,000	64,850
- Interest and Fiscal Charges	19,988	277,784	106,068	109,729	189,572	27,960
TOTAL CURRENT EXPENDITURES	5,310,476	9,724,368	4,274,197	13,234,440	3,725,049	8,811,161
TOTAL CAPITAL OUTLAY	1,601,682	1,283,127	1,389,961	1,985,705	1,398,543	3,695,885
TOTAL DEBT SERVICE	88,952	588,811	508,975	285,418	644,572	292,810
TOTAL EXPENDITURES	7,001,110	11,596,306	6,173,133	15,505,563	5,768,164	12,799,856
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	6,000	.....	.....	.....
- GOVERNMENTAL FUNDS	144,300	378,203	110,328	.....	12,309	11,570
TOTAL EXPENDITURES AND OTHER USES	7,145,410	11,974,509	6,289,461	15,505,563	5,780,473	12,811,426

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
POPULATION (1993 Estimate)	32,824	5,103	10,819	22,832	21,056	19,164
NET TAXABLE TAX CAPACITY	13,278,931	1,900,005	8,717,976	17,683,524	9,630,197	7,063,995
1992 TAX LEVY (Payable in 1993)	5,869,240	1,747,186	1,945,529	4,748,111	3,825,374	5,251,262
REVENUES						
TAXES	6,006,233	1,783,924	1,980,226	4,839,802	3,845,544	5,360,627
SPECIAL ASSESSMENTS	77,325	175,197	608,072	360,479	149,660	201,532
LICENSES AND PERMITS	44,304	4,217	93	5,900	11,059	81,309
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	253,409	.....	.....	.....	.....	113,081
- Human Services	1,660,700	668,432	725,796	3,495	1,373,221	1,447,598
- Narcotics Control	.....	.....	.....	.....	.....	.....
- Other Federal Grants	93,053	66,330	252,358	40,736	68,924	48,671
State Grants - HACA	1,683,302	331,409	644,798	918,152	911,174	836,969
- Manufactured Home HACA	28,974	1,197	4,083	.....	13,883	16,649
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	82,426	91,961	5,770	51,949	21,792	34,421
- Highways	1,737,113	1,209,458	5,037,967	3,237,520	1,257,524	2,746,851
- Human Services	2,014,022	677,950	808,326	.....	1,758,570	1,688,394
- Other State Grants and Aids	498,298	175,182	213,555	353,482	332,193	380,439
Local Units Grants	.....	11,043	12,000	9,000	.....	105,101
TOTAL INTERGOVERNMENTAL REVENUES	8,051,297	3,232,962	7,704,653	4,614,334	5,737,281	7,418,174
CHARGES FOR SERVICES	1,889,670	278,547	738,211	571,100	1,592,481	801,383
FINES AND FORFEITS	192,491	40,852	29,394	73,799	18,169	122,901
INTEREST EARNINGS	435,354	43,089	212,119	381,051	195,230	162,677
ALL OTHER REVENUES	992,244	195,458	258,525	219,771	404,240	779,825
TOTAL REVENUES	17,688,918	5,754,246	11,531,293	11,066,236	11,953,664	14,928,428
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	1,303,856	850,736	.....	1,489,878	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,238,132	200,000	.....	.....	134,166	207,263
TOTAL REVENUES AND OTHER SOURCES	20,230,906	6,804,982	11,531,293	12,556,114	12,087,830	15,135,691

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
GENERAL GOVERNMENT - Current Expenditures	3,164,002	797,049	1,039,256	1,700,362	1,229,232	2,080,289
- Capital Outlay	.....	.....	.....	1,583,334	.....	.....
TOTAL GENERAL GOVERNMENT	3,164,002	797,049	1,039,256	3,283,696	1,229,232	2,080,289
PUBLIC SAFETY						
Sheriff	1,137,495	379,446	588,109	1,009,474	954,016	805,412
Corrections	697,828	216,297	55,205	184,822	131,556	870,341
All Other	365,027	30,609	59,515	43,208	65,179	80,143
Capital Outlay	.....	4,732	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	2,200,350	631,084	702,829	1,237,504	1,150,751	1,755,896
STREETS AND HIGHWAYS						
Administration	491,971	128,888	433,509	170,978	255,733	221,455
Operation and Maintenance	1,422,387	734,082	1,594,458	2,043,555	1,690,072	1,246,451
Capital Outlay	1,886,041	1,149,757	3,112,102	2,565,795	997,195	2,756,591
TOTAL STREETS AND HIGHWAYS	3,800,399	2,012,727	5,140,069	4,780,328	2,943,000	4,224,497
SANITATION - Current Expenditures	311,393	194,249	134,630	178,708	349,283	330,793
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	311,393	194,249	134,630	178,708	349,283	330,793
HUMAN SERVICES						
Income Maintenance	1,987,760	705,003	755,359	.....	1,419,159	2,155,696
Social Services	4,585,124	1,026,381	1,444,415	.....	2,820,205	3,642,451
Other Human Service Costs	.....	67,297	13,359	1,029,684	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	6,572,884	1,798,681	2,213,133	1,029,684	4,239,364	5,798,147
HEALTH - Current Expenditures	834,099	117,647	9,200	.....	647,746	571,331
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	834,099	117,647	9,200	.....	647,746	571,331
CULTURE AND RECREATION						
Libraries - Current Expenditures	90,104	.....	74,361	381,889	80,470	88,285
- Capital Outlay	.....	.....	.....	13,900	.....	.....
Parks and Recreation - Current Expenditures	240,344	49,770	71,396	35,309	86,772	2,500
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	330,448	49,770	145,757	431,098	167,242	90,785
CONSERVATION OF NATURAL RESOURCES - Current Exp	405,998	137,775	718,679	459,047	381,315	148,816
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	405,998	137,775	718,679	459,047	381,315	148,816
ECONOMIC DEVELOPMENT - Current Expenditures	.....	15,818	120,319	51,409	7,877	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	.....	15,818	120,319	51,409	7,877	.....
ALL OTHER - Current Expenditures	42,662	71,089	130,507	200,342	109,707	910
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	180,000	10,000	975,000	380,000	57,691	.....
- Other Long-term Debt	450,000	160,413	.....	37,500	70,479	190,000
- Interest and Fiscal Charges	182,574	26,315	79,836	208,648	34,386	20,623
TOTAL CURRENT EXPENDITURES	15,776,194	4,671,400	7,242,277	7,488,787	10,228,322	12,244,873
TOTAL CAPITAL OUTLAY	1,886,041	1,154,489	3,112,102	4,163,029	997,195	2,756,591
TOTAL DEBT SERVICE	812,574	196,728	1,054,836	626,148	162,556	210,623
TOTAL EXPENDITURES	18,474,809	6,022,617	11,409,215	12,277,964	11,388,073	15,212,087
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	1,303,856	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,238,132	200,000	.....	.....	134,166	207,263
TOTAL EXPENDITURES AND OTHER USES	21,016,797	6,222,617	11,409,215	12,277,964	11,522,239	15,419,350

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1993 Estimate)	30,280	37,391	9,613	28,858	20,192	7,826
NET TAXABLE TAX CAPACITY	11,943,124	16,962,516	7,145,057	12,765,266	12,113,740	5,824,688
1992 TAX LEVY (Payable in 1993)	6,489,038	7,766,124	2,335,291	6,042,303	3,587,041	2,053,228
REVENUES						
TAXES	6,789,096	7,907,999	2,364,533	6,472,441	3,765,580	2,109,636
SPECIAL ASSESSMENTS	595,991	274,227	267,025	351,370	57,680	718,999
LICENSES AND PERMITS	85,942	21,357	15,197	727	132,683	662
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	619,307	138,891	284,106	47,177	35,274	120,950
- Human Services	2,525,866	2,936,208	....	1,817,708	1,492,377	553,052
- Narcotics Control	....	453	....	....	....	....
- Other Federal Grants	16,094	78,735	145,080	122,031	136,845	38,807
State Grants - HACA	1,543,675	1,868,136	660,327	1,434,555	993,457	563,133
- Manufactured Home HACA	18,823	49,748	1,515	17,306	2,978	1,926
- Attached Machinery Aid	....	....	48,229	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	42,095	364,573	....	19,343	102,446	19,740
- Highways	2,263,364	2,734,298	2,182,916	2,398,189	2,717,961	1,374,388
- Human Services	2,517,971	4,142,102	....	1,672,043	1,864,960	759,078
- Other State Grants and Aids	414,471	651,054	230,601	364,825	643,873	157,804
Local Units Grants	6,915	14,277	....	....	128,172	....
TOTAL INTERGOVERNMENTAL REVENUES	9,968,581	12,978,475	3,552,774	7,893,177	8,118,343	3,588,878
CHARGES FOR SERVICES	3,298,982	1,454,266	184,999	1,049,868	1,035,721	254,480
FINES AND FORFEITS	167,088	248,270	58,069	189,212	98,795	11,446
INTEREST EARNINGS	475,881	777,277	107,226	207,321	259,409	99,882
ALL OTHER REVENUES	1,106,682	566,331	306,177	1,104,907	499,714	162,368
TOTAL REVENUES	22,488,243	24,228,202	6,856,000	17,269,023	13,967,925	6,946,351
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	4,145,000	....	....	1,203,845	....	492,451
- OTHER LONG-TERM DEBT	....	....	9,839	....	23,588	....
OTHER SOURCES	....	....	1,286	....	4,052	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	103,909	....	....	....	....	....
- GOVERNMENTAL FUNDS	350,000	....	39,622	40,000	266,335	....
TOTAL REVENUES AND OTHER SOURCES	27,087,152	24,228,202	6,906,747	18,512,868	14,261,900	7,438,802

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
GENERAL GOVERNMENT - Current Expenditures	2,814,844	2,262,305	977,228	2,636,756	2,071,507	1,216,661
- Capital Outlay	82,222	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	2,897,066	2,262,305	977,228	2,636,756	2,071,507	1,216,661
PUBLIC SAFETY						
Sheriff	902,911	862,201	426,694	623,586	458,638	295,380
Corrections	830,747	871,837	30,442	297,064	703,991	74,631
All Other	67,186	89,766	88,533	67,732	33,006	49,097
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,800,844	1,823,804	545,669	988,382	1,195,635	419,108
STREETS AND HIGHWAYS						
Administration	149,071	351,487	125,280	123,588	118,051	171,099
Operation and Maintenance	1,772,288	1,819,755	965,881	1,614,425	1,350,701	1,354,785
Capital Outlay	3,080,883	2,304,162	2,070,803	2,068,676	2,159,916	796,590
TOTAL STREETS AND HIGHWAYS	5,002,242	4,475,404	3,161,964	3,806,689	3,628,668	2,322,474
SANITATION - Current Expenditures	1,051,240	392,561	282,642	379,065	228,780	302,788
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	1,051,240	392,561	282,642	379,065	228,780	302,788
HUMAN SERVICES						
Income Maintenance	3,447,107	2,562,129	.....	1,936,950	1,329,260	829,517
Social Services	3,835,031	7,099,761	.....	4,267,810	3,303,944	1,146,679
Other Human Service Costs	.....	.....	823,054	.....	.....	19,445
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	7,282,138	9,661,890	823,054	6,204,760	4,633,204	1,995,641
HEALTH - Current Expenditures	1,597,604	1,210,928	128,747	509,155	887,376	63,262
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,597,604	1,210,928	128,747	509,155	887,376	63,262
CULTURE AND RECREATION						
Libraries - Current Expenditures	282,927	179,227	47,806	94,134	336,889	63,000
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	38,430	67,797	114,503	55,109	184,922	8,748
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	321,357	247,024	162,309	149,243	521,811	71,748
CONSERVATION OF NATURAL RESOURCES - Current Exp	231,914	521,735	419,320	430,462	271,437	308,161
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	231,914	521,735	419,320	430,462	271,437	308,161
ECONOMIC DEVELOPMENT - Current Expenditures	75,529	49,900	53,027	102,746	37,853	866
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	75,529	49,900	53,027	102,746	37,853	866
ALL OTHER - Current Expenditures	347,955	146,289	89,454	1,199,138	63,170	70,663
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	240,000	20,000	60,000	575,000	.....	765,000
- Other Long-term Debt	25,000	.....	90,469	.....	33,591	11,431
- Interest and Fiscal Charges	772,680	6,132	77,662	174,101	7,516	141,576
TOTAL CURRENT EXPENDITURES	17,444,784	18,487,678	4,572,611	14,337,720	11,379,525	5,974,782
TOTAL CAPITAL OUTLAY	3,163,105	2,304,162	2,070,803	2,068,676	2,159,916	796,590
TOTAL DEBT SERVICE	1,037,680	26,132	228,131	749,101	41,107	918,007
TOTAL EXPENDITURES	21,645,569	20,817,972	6,871,545	17,155,497	13,580,548	7,689,379
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	1,203,845	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	185,036	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	350,000	.....	39,622	40,000	266,335	.....
TOTAL EXPENDITURES AND OTHER USES	22,180,605	20,817,972	6,911,167	18,399,342	13,846,883	7,689,379

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1993 Estimate)	113,237	51,309	13,243	22,006	10,380	32,673
NET TAXABLE TAX CAPACITY	69,035,316	24,734,491	4,333,495	9,809,697	4,870,866	18,800,151
1992 TAX LEVY (Payable in 1993)	26,075,115	9,628,962	2,512,003	5,173,618	2,434,010	8,071,637
REVENUES						
TAXES	25,504,270	9,957,318	2,523,108	5,616,137	2,449,567	8,150,550
SPECIAL ASSESSMENTS	29,581	16,453	59,273	....	119,102	477,264
LICENSES AND PERMITS	647,375	157,493	997	38,764	1,790	14,650
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	16,434	416,831	272,672	106,718	....	139,100
- Human Services	7,771,682	5,226,428	945,956	1,970,559	786,946	3,538,108
- Narcotics Control	....	67,708	....	73,950	....	29,116
- Other Federal Grants	1,125,865	381,987	16,684	107,720	272,007	93,694
State Grants - HACA	5,468,375	2,186,087	660,433	788,242	629,685	1,383,304
- Manufactured Home HACA	....	23,392	12,012	....	2,411	15,607
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	23,204	22,326	123,747	1,830	120,607	407,461
- Highways	2,986,333	5,919,062	1,539,163	7,522,052	1,599,403	4,286,551
- Human Services	8,457,711	5,128,175	1,234,025	2,525,742	822,625	4,342,630
- Other State Grants and Aids	2,257,692	404,019	648,659	400,284	177,070	294,198
Local Units Grants	703,437	26,729	714	3,025	13,679	10,000
TOTAL INTERGOVERNMENTAL REVENUES	28,810,733	19,802,744	5,454,065	13,500,122	4,424,433	14,604,936
CHARGES FOR SERVICES	6,902,764	2,644,407	980,825	894,991	464,989	1,536,524
FINES AND FORFEITS	387,846	226,580	88,060	105,758	70,708	141,158
INTEREST EARNINGS	1,842,766	936,295	96,453	327,587	168,312	300,847
ALL OTHER REVENUES	516,949	703,168	323,557	559,560	263,282	1,134,504
TOTAL REVENUES	64,642,284	34,444,458	9,526,338	21,042,919	7,962,183	26,360,433
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	2,745,000	839,961	....	....	416,000
- OTHER LONG-TERM DEBT	8,876	67,609	81,649	....	....	113,900
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	48,600	....	....	....	....
- GOVERNMENTAL FUNDS	3,472,390	18,105	419,832	558,855	229,273	1,086,440
TOTAL REVENUES AND OTHER SOURCES	68,123,550	37,323,772	10,867,780	21,601,774	8,191,456	27,976,773

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
GENERAL GOVERNMENT - Current Expenditures	11,752,748	3,864,008	1,246,295	1,704,652	852,799	3,028,620
- Capital Outlay	4,568,590	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	16,321,338	3,864,008	1,246,295	1,704,652	852,799	3,028,620
PUBLIC SAFETY						
Sheriff	3,531,249	1,415,888	338,905	1,451,244	221,561	1,001,056
Corrections	4,451,651	1,641,903	244,944	591,578	174,964	819,891
All Other	367,991	229,173	22,256	43,801	63,132	368,794
Capital Outlay	365,081	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	8,715,972	3,286,964	606,105	2,086,623	459,657	2,189,741
STREETS AND HIGHWAYS						
Administration	532,731	204,222	270,491	343,918	93,258	189,436
Operation and Maintenance	3,170,859	2,983,266	1,082,305	2,470,521	1,127,197	1,955,120
Capital Outlay	5,996,090	4,029,856	1,239,560	6,528,423	1,281,845	5,213,060
TOTAL STREETS AND HIGHWAYS	9,699,680	7,217,344	2,592,356	9,342,862	2,502,300	7,357,616
SANITATION - Current Expenditures	5,077	87,994	818,219	192,572	251,157	.....
- Capital Outlay	.....	.....	810,026	.....	.....	.....
TOTAL SANITATION	5,077	87,994	1,628,245	192,572	251,157	.....
HUMAN SERVICES						
Income Maintenance	6,511,549	4,902,974	1,134,700	2,055,883	792,778	4,059,450
Social Services	19,372,055	8,598,592	2,239,365	3,373,710	1,806,272	6,916,352
Other Human Service Costs	796,615	.....	8,244	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	26,680,219	13,501,566	3,382,309	5,429,593	2,599,050	10,975,802
HEALTH - Current Expenditures	3,689,356	1,975,974	61,063	1,151,174	90,441	189,577
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	3,689,356	1,975,974	61,063	1,151,174	90,441	189,577
CULTURE AND RECREATION						
Libraries - Current Expenditures	554,606	153,207	30,000	113,475	30,221	161,401
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	2,946,365	260,070	34,533	80,058	109,054	76,013
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	3,500,971	413,277	64,533	193,533	139,275	237,414
CONSERVATION OF NATURAL RESOURCES - Current Exp	377,335	379,262	340,333	383,122	159,715	1,265,799
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	377,335	379,262	340,333	383,122	159,715	1,265,799
ECONOMIC DEVELOPMENT - Current Expenditures	42,000	449,716	40,150	6,035	5,000	74,314
- Capital Outlay	.....	.....	.....	56,997	.....	.....
TOTAL ECONOMIC DEVELOPMENT	42,000	449,716	40,150	63,032	5,000	74,314
ALL OTHER - Current Expenditures	53,422	328,468	74,373	.....	318,439	278,562
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	634,336	4,410,000	405,000	130,000	130,000	915,000
- Other Long-term Debt	1,282	83,479	147,644	522,776	120,000	95,215
- Interest and Fiscal Charges	1,415,220	732,632	81,897	28,646	95,699	199,722
TOTAL CURRENT EXPENDITURES	58,155,609	27,474,717	7,986,176	13,961,743	6,095,988	20,384,385
TOTAL CAPITAL OUTLAY	10,929,761	4,029,856	2,049,586	6,585,420	1,281,845	5,213,060
TOTAL DEBT SERVICE	2,050,838	5,226,111	634,541	681,422	345,699	1,209,937
TOTAL EXPENDITURES	71,136,208	36,730,684	10,670,303	21,228,585	7,723,532	26,807,382
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	78,636	76,096	.....	.....	.....	16,596
- GOVERNMENTAL FUNDS	3,472,390	18,105	419,832	558,855	229,273	1,086,440
TOTAL EXPENDITURES AND OTHER USES	74,687,234	36,824,885	11,090,135	21,787,440	7,952,805	27,910,418

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1993 Estimate)	10,755	491,306	4,454	17,250	17,535	51,122
NET TAXABLE TAX CAPACITY	5,467,155	359,234,393	2,042,060	12,129,234	14,888,218	21,638,009
1992 TAX LEVY (Payable in 1993)	2,265,604	115,641,649	910,920	3,798,534	3,571,110	7,102,396
REVENUES						
TAXES	2,338,649	140,582,256	995,231	3,639,836	3,613,549	7,354,685
SPECIAL ASSESSMENTS	188,246	1,780	93,349	222,829	410,015	45,146
LICENSES AND PERMITS	15,850	836,210	1,387	11,893	1,745	220,552
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	293,229	....	314,610	238,005	2,611	86,554
- Human Services	838,418	45,177,289	322,430	1,123,143	1,638,949	3,239,227
- Narcotics Control	....	455,701	....	....	....	146
- Other Federal Grants	135,080	1,993,950	11,652	161,451	163,417	421,959
State Grants - HACA	563,344	12,405,127	353,478	992,302	759,813	1,488,893
- Manufactured Home HACA	4,485	....	2,483	2,953	5,202	22,198
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	28,863	406,031	122,647	58,842	62,557	50,116
- Highways	1,950,630	12,220,214	882,804	2,737,637	3,063,458	2,399,141
- Human Services	934,297	57,746,784	310,588	1,437,913	1,654,003	3,417,004
- Other State Grants and Aids	238,128	17,434,451	259,463	349,813	249,581	1,170,794
Local Units Grants	3,396	3,136,410	11,840	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	4,989,870	150,975,957	2,591,995	7,102,059	7,599,591	12,296,032
CHARGES FOR SERVICES	682,957	27,673,949	351,891	920,771	1,285,684	1,800,832
FINES AND FORFEITS	22,754	2,760,422	15,343	123,088	4,626	173,791
INTEREST EARNINGS	183,923	15,578,636	344,242	317,692	409,667	511,530
ALL OTHER REVENUES	254,514	20,577,359	266,207	287,575	402,365	1,579,937
TOTAL REVENUES	8,676,763	358,986,569	4,659,645	12,625,743	13,727,242	23,982,505
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	4,700,060	1,439,487	....	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	4,406	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	127,004	3,988,784	....	46,726	269,987	151,700
TOTAL REVENUES AND OTHER SOURCES	8,803,767	367,675,413	6,099,132	12,676,875	13,997,229	24,134,205

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
GENERAL GOVERNMENT - Current Expenditures	1,111,641	50,671,747	583,670	1,695,944	1,217,299	3,363,454
- Capital Outlay	....	21,620,646	....	....	507,358	....
TOTAL GENERAL GOVERNMENT	1,111,641	72,292,393	583,670	1,695,944	1,724,657	3,363,454
PUBLIC SAFETY						
Sheriff	418,459	15,131,101	370,858	804,110	592,230	1,442,809
Corrections	132,700	28,227,491	43,404	116,138	45,074	1,584,958
All Other	8,983	1,219,022	10,161	41,814	29,928	106,922
Capital Outlay	....	1,662,699	....	....	....	....
TOTAL PUBLIC SAFETY	560,142	46,240,313	424,423	962,062	667,232	3,134,689
STREETS AND HIGHWAYS						
Administration	312,140	2,142,731	171,036	116,667	113,186	124,099
Operation and Maintenance	937,265	7,368,712	715,776	1,954,779	2,658,387	1,643,054
Capital Outlay	1,456,436	10,000,602	2,064,007	2,339,945	2,164,112	2,676,299
TOTAL STREETS AND HIGHWAYS	2,705,841	19,512,045	2,950,819	4,411,391	4,935,685	4,443,452
SANITATION - Current Expenditures	241,433	4,876,719	169,007	556,210	286,247	166,276
- Capital Outlay	....	20,784	....	....	101,235	....
TOTAL SANITATION	241,433	4,897,503	169,007	556,210	387,482	166,276
HUMAN SERVICES						
Income Maintenance	859,478	64,912,897	424,644	1,370,230	1,896,937	3,243,511
Social Services	1,634,732	109,812,152	386,801	2,933,625	3,221,969	6,229,245
Other Human Service Costs	....	24,996	....	....	....	....
Capital Outlay	....	79,431	....	....	....	....
TOTAL HUMAN SERVICES	2,494,210	174,829,476	811,445	4,303,855	5,118,906	9,472,756
HEALTH - Current Expenditures	458,307	14,370,540	92,960	....	578,185	1,920,703
- Capital Outlay	....	8,603	....	....	12,817	....
TOTAL HEALTH	458,307	14,379,143	92,960	....	591,002	1,920,703
CULTURE AND RECREATION						
Libraries - Current Expenditures	37,731	5,025,094	34,636	73,983	75,522	176,166
- Capital Outlay	....	3,555,818	....	....	....	....
Parks and Recreation - Current Expenditures	65,940	6,490,248	23,285	88,609	72,288	151,373
- Capital Outlay	....	1,628,868	....	....	....	....
TOTAL CULTURE AND RECREATION	103,671	16,700,028	57,921	162,592	147,810	327,539
CONSERVATION OF NATURAL RESOURCES - Current Exp	206,545	497,082	232,672	592,885	777,324	314,072
- Capital Outlay	....	131,621	....	....	....	....
TOTAL CONSERVATION OF NATURAL RESOURCES	206,545	628,703	232,672	592,885	777,324	314,072
ECONOMIC DEVELOPMENT - Current Expenditures	4,705	3,567,865	16,355	24,679	25,000	274,400
- Capital Outlay	....	....	....	....	....	....
TOTAL ECONOMIC DEVELOPMENT	4,705	3,567,865	16,355	24,679	25,000	274,400
ALL OTHER - Current Expenditures	19,012	1,453,171	40,257	....	304,577	....
- Capital Outlay	....	....	....	....	....	54,011
DEBT SERVICE - Principal Paid on Bonds	60,000	4,906,315	275,000	....	....	20,000
- Other Long-term Debt	....	381,656	....	10,409	....	210,000
- Interest and Fiscal Charges	101,878	11,323,996	163,215	6,364	55,637	49,757
TOTAL CURRENT EXPENDITURES	6,449,071	315,791,568	3,315,522	10,369,673	11,894,153	20,741,042
TOTAL CAPITAL OUTLAY	1,456,436	38,709,072	2,064,007	2,339,945	2,785,522	2,730,310
TOTAL DEBT SERVICE	161,878	16,611,967	438,215	16,773	55,637	279,757
TOTAL EXPENDITURES	8,067,385	371,112,607	5,817,744	12,726,391	14,735,312	23,751,109
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	....	....	14,500	....	....	....
OTHER USES	....	....	....	....	....	....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	....	875,498	....	....	....	....
- GOVERNMENTAL FUNDS	127,004	3,988,784	....	46,726	269,987	151,700
TOTAL EXPENDITURES AND OTHER USES	8,194,389	375,976,889	5,832,244	12,773,117	15,005,299	23,902,809

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
POPULATION (1993 Estimate)	9,739	15,473	198,249	64,242	46,574	14,402
NET TAXABLE TAX CAPACITY	6,151,842	6,473,549	79,408,640	41,124,430	52,813,546	7,568,030
1992 TAX LEVY (Payable in 1993)	2,017,219	2,115,341	50,726,792	14,773,224	10,279,633	3,542,876
REVENUES						
TAXES	2,060,438	2,323,455	63,458,652	16,876,611	10,652,036	3,704,673
SPECIAL ASSESSMENTS	200,919	145,065	....	51,653	40,415	479,655
LICENSES AND PERMITS	2,220	1,936	126,591	746,222	144,211	12,537
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	....	....	4,882,882	2,364,588	2,437	447,698
- Human Services	592,423	647,477	19,787,694	3,208,523	2,289,892	1,090,333
- Narcotics Control	....	1,240	196,920	500	....	....
- Other Federal Grants	198,097	171,179	3,770,829	792,984	131,917	31,708
State Grants - HACA	550,758	601,940	8,559,880	3,839,421	1,052,250	945,893
- Manufactured Home HACA	2,016	19,467	76,894	32,199	7,076	26,063
- Attached Machinery Aid	....	....	....	76,204	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	38,690	2,750	7,583,815	143,653	7,040	55,886
- Highways	1,489,444	2,501,240	16,005,079	4,805,174	1,831,162	2,296,098
- Human Services	656,076	820,766	23,782,861	3,342,528	2,299,942	1,401,929
- Other State Grants and Aids	130,078	277,072	2,513,274	737,249	628,954	258,098
Local Units Grants	2,400	22,682	39,493	4,032,373	....	33,503
TOTAL INTERGOVERNMENTAL REVENUES	3,659,982	5,065,813	87,199,621	23,375,396	8,250,670	6,587,209
CHARGES FOR SERVICES	432,604	981,649	7,477,495	3,021,911	1,978,214	818,263
FINES AND FORFEITS	47,931	75,787	740,207	270,377	348,110	55,114
INTEREST EARNINGS	223,147	247,628	1,712,785	1,423,918	798,473	176,380
ALL OTHER REVENUES	227,500	167,791	5,831,338	1,594,174	1,134,390	764,520
TOTAL REVENUES	6,854,741	9,009,124	166,546,689	47,360,262	23,346,519	12,598,351
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	770,000	419,180
- OTHER LONG-TERM DEBT	....	54,178	14,635,000	1,131,754	....	1,773,460
OTHER SOURCES	6,367	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	1,317,747	....	....	....
- GOVERNMENTAL FUNDS	60,198	224,602	4,060,876	....	716,659	....
TOTAL REVENUES AND OTHER SOURCES	6,921,306	9,287,904	186,560,312	48,492,016	24,833,178	14,790,991

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
GENERAL GOVERNMENT - Current Expenditures	954,503	1,029,864	16,538,221	9,828,936	4,445,184	1,498,238
- Capital Outlay	.....	.....	489,279	42,803	324,957	46,615
TOTAL GENERAL GOVERNMENT	954,503	1,029,864	17,027,500	9,871,739	4,770,141	1,544,853
PUBLIC SAFETY						
Sheriff	416,984	718,005	6,168,152	1,087,044	1,872,109	573,761
Corrections	.....	15,494	3,103,830	3,849,137	1,529,392	167,721
All Other	33,880	16,847	8,390,303	135,651	153,515	29,996
Capital Outlay	49,874	.....	2,714,109	.....	.....	.....
TOTAL PUBLIC SAFETY	500,738	750,346	20,376,394	5,071,832	3,555,016	771,478
STREETS AND HIGHWAYS						
Administration	139,305	156,935	4,229,985	361,347	299,460	473,462
Operation and Maintenance	1,187,938	1,951,315	17,333,350	1,791,440	1,073,067	998,610
Capital Outlay	1,100,453	1,478,642	21,782,185	15,005,410	1,423,011	2,376,635
TOTAL STREETS AND HIGHWAYS	2,427,696	3,586,892	43,345,520	17,158,197	2,795,538	3,848,707
SANITATION - Current Expenditures	403,416	285,063	421,368	.....	235,721	157,807
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	403,416	285,063	421,368	.....	235,721	157,807
HUMAN SERVICES						
Income Maintenance	572,235	742,800	27,242,361	2,284,058	2,677,898	840,534
Social Services	1,461,149	1,270,868	44,771,992	7,157,775	5,197,559	2,346,256
Other Human Service Costs	.....	33,271	.....	.....	.....	.....
Capital Outlay	.....	.....	250,411	.....	.....	.....
TOTAL HUMAN SERVICES	2,033,384	2,046,939	72,264,764	9,441,833	7,875,457	3,186,790
HEALTH - Current Expenditures	68,452	.....	6,110,567	1,759,810	727,419	741,495
- Capital Outlay	.....	.....	34,410	.....	.....	.....
TOTAL HEALTH	68,452	.....	6,144,977	1,759,810	727,419	741,495
CULTURE AND RECREATION						
Libraries - Current Expenditures	74,826	55,887	256,729	737,932	377,604	164,529
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	124,556	57,684	198,765	288,000	142,304	23,843
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	199,382	113,571	455,494	1,025,932	519,908	188,372
CONSERVATION OF NATURAL RESOURCES - Current Exp	116,964	490,373	4,372,119	929,863	471,689	883,761
- Capital Outlay	.....	.....	14,369	.....	.....	7,146
TOTAL CONSERVATION OF NATURAL RESOURCES	116,964	490,373	4,386,488	929,863	471,689	890,907
ECONOMIC DEVELOPMENT - Current Expenditures	5,921	27,455	3,307,952	666,304	16,036	67,162
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	5,921	27,455	3,307,952	666,304	16,036	67,162
ALL OTHER - Current Expenditures	21,002	89,095	.....	98,518	596,348	172,256
- Capital Outlay	.....	.....	.....	.....	.....	130,103
DEBT SERVICE - Principal Paid on Bonds	.....	.....	25,000	305,000	470,000	120,000
- Other Long-term Debt	.....	22,393	6,130,870	401,377	.....	180,000
- Interest and Fiscal Charges	.....	7,591	909,355	735,659	33,195	68,797
TOTAL CURRENT EXPENDITURES	5,581,131	6,940,956	142,445,694	30,975,815	19,815,305	9,139,431
TOTAL CAPITAL OUTLAY	1,150,327	1,478,642	25,284,763	15,048,213	1,747,968	2,560,499
TOTAL DEBT SERVICE	.....	29,984	7,065,225	1,442,036	503,195	368,797
TOTAL EXPENDITURES	6,731,458	8,449,582	174,795,682	47,466,064	22,066,468	12,068,727
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	60,198	224,602	4,060,876	.....	716,659	.....
TOTAL EXPENDITURES AND OTHER USES	6,791,656	8,674,184	178,856,558	47,466,064	22,783,127	12,068,727

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1993 Estimate)	123,257	31,451	10,527	10,650	23,370	4,345
NET TAXABLE TAX CAPACITY	57,977,282	16,640,660	5,037,855	5,410,226	6,712,114	4,110,883
1992 TAX LEVY (Payable in 1993)	20,357,394	5,009,630	2,269,538	2,896,992	4,504,411	1,677,730
REVENUES						
TAXES	21,187,484	4,980,505	2,320,761	2,971,768	4,706,746	1,683,794
SPECIAL ASSESSMENTS	320,902	145,306	162,366	525,201	2,241	21,541
LICENSES AND PERMITS	217,970	39,695	1,510	2,275	33,402	1,540
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	151,295	92,237	229,149	423,607	.....	.....
- Human Services	6,612,681	1,401,616	688,382	760,420	2,651,315	373,636
- Narcotics Control	.....	.....	.....	.....	.....	.....
- Other Federal Grants	1,462,247	111,888	89,427	75,986	44,856	75,075
State Grants - HACA	4,878,947	1,161,500	848,393	715,904	1,485,861	401,303
- Manufactured Home HACA	43,403	11,482	2,568	2,776	17,880	1,026
- Attached Machinery Aid	46,227	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	69,432	43,819	80,155	105,653	97,832	25,814
- Highways	4,785,124	1,834,626	1,423,165	1,815,573	2,191,936	1,504,711
- Human Services	6,844,661	1,881,290	1,012,646	945,817	1,824,910	460,188
- Other State Grants and Aids	1,788,098	376,919	135,752	211,964	1,097,989	133,905
Local Units Grants	44,838	24,381	.....	4,371	98,973	.....
TOTAL INTERGOVERNMENTAL REVENUES	26,726,953	6,939,758	4,509,637	5,062,071	9,511,552	2,975,658
CHARGES FOR SERVICES	3,622,121	3,022,686	274,183	566,213	1,644,643	169,693
FINES AND FORFEITS	718,099	106,537	.....	.....	123,877	15
INTEREST EARNINGS	2,767,468	507,966	304,219	326,760	373,956	40,237
ALL OTHER REVENUES	2,902,033	261,663	489,990	519,437	1,416,427	169,112
TOTAL REVENUES	58,463,030	16,004,116	8,062,666	9,973,725	17,812,844	5,061,590
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	510,000	.....	.....	1,330,000	.....	.....
- OTHER LONG-TERM DEBT	4,490,000	.....	25,000	.....	.....	.....
OTHER SOURCES	7,001	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	26,648	24,481	.....	400,000	245,534	100,000
TOTAL REVENUES AND OTHER SOURCES	63,496,679	16,028,597	8,087,666	11,703,725	18,058,378	5,161,590

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
GENERAL GOVERNMENT - Current Expenditures	7,901,879	2,209,776	1,000,426	1,426,280	1,885,042	619,527
- Capital Outlay	30,290	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	7,932,169	2,209,776	1,000,426	1,426,280	1,885,042	619,527
PUBLIC SAFETY						
Sheriff	3,193,278	1,224,911	375,110	549,701	754,465	277,578
Corrections	3,441,662	451,631	48,568	27,040	1,057,313	17,954
All Other	170,997	22,694	22,942	3,284	36,133	6,402
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	6,805,937	1,699,236	446,620	580,025	1,847,911	301,934
STREETS AND HIGHWAYS						
Administration	821,360	198,222	121,353	108,754	191,460	180,494
Operation and Maintenance	3,496,130	1,043,873	1,142,587	1,359,467	2,266,392	1,307,105
Capital Outlay	4,363,375	2,276,078	1,143,580	1,802,303	1,795,412	1,035,824
TOTAL STREETS AND HIGHWAYS	8,680,865	3,518,173	2,407,520	3,270,524	4,253,264	2,523,423
SANITATION - Current Expenditures	354,498	1,082,586	118,111	436,995	.....	43,832
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	354,498	1,082,586	118,111	436,995	.....	43,832
HUMAN SERVICES						
Income Maintenance	7,548,791	1,387,361	743,459	1,091,518	3,384,487	564,503
Social Services	13,687,198	3,551,365	1,787,024	1,877,100	3,855,570	746,569
Other Human Service Costs	.....	.....	.....	.....	118,801	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	21,235,989	4,938,726	2,530,483	2,968,618	7,358,858	1,311,072
HEALTH - Current Expenditures	2,624,019	705,219	.....	175,687	1,311,296	75,650
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	2,624,019	705,219	.....	175,687	1,311,296	75,650
CULTURE AND RECREATION						
Libraries - Current Expenditures	766,380	.....	29,452	38,414	129,602	15,362
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	808,135	144,787	46,500	41,383	77,921	7,134
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	1,574,515	144,787	75,952	79,797	207,523	22,496
CONSERVATION OF NATURAL RESOURCES - Current Exp	807,533	404,877	190,785	486,394	266,483	195,612
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	807,533	404,877	190,785	486,394	266,483	195,612
ECONOMIC DEVELOPMENT - Current Expenditures	2,084,405	.....	99,473	50,000	41,593	6,257
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	2,084,405	.....	99,473	50,000	41,593	6,257
ALL OTHER - Current Expenditures	23,656	364,685	54,221	255,515	99,288	26,281
- Capital Outlay	.....	185,243	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	1,425,000	65,000	35,000	355,000	950,000	.....
- Other Long-term Debt	420,000	160,860	66,236	.....	183,032	25,856
- Interest and Fiscal Charges	3,228,364	24,212	78,860	177,788	118,086	2,609
TOTAL CURRENT EXPENDITURES	47,729,921	12,791,987	5,780,011	7,927,532	15,475,846	4,090,260
TOTAL CAPITAL OUTLAY	4,393,665	2,461,321	1,143,580	1,802,303	1,795,412	1,035,824
TOTAL DEBT SERVICE	5,073,364	250,072	180,096	532,788	1,251,118	28,465
TOTAL EXPENDITURES	57,196,950	15,503,380	7,103,687	10,262,623	18,522,376	5,154,549
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	137,646	.....	.....	.....
- GOVERNMENTAL FUNDS	26,648	24,481	.....	400,000	245,534	100,000
TOTAL EXPENDITURES AND OTHER USES	57,223,598	15,527,861	7,241,333	10,662,623	18,767,910	5,254,549

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1993 Estimate)	20,093	13,137	17,777	163,500	11,592	7,380
NET TAXABLE TAX CAPACITY	8,761,129	3,889,452	9,862,570	110,544,507	6,882,809	5,389,811
1992 TAX LEVY (Payable in 1993)	4,175,808	2,660,015	4,631,527	28,045,687	3,055,480	2,436,738
REVENUES						
TAXES	4,281,170	2,760,432	4,557,731	34,912,412	3,090,108	2,435,026
SPECIAL ASSESSMENTS	....	166,352	65,932	....	65,107	160,208
LICENSES AND PERMITS	6,963	23,916	10,512	1,523,298	1,516	605
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	91,527	....	....	236,616	273,656	....
- Human Services	1,169,912	1,360,753	1,043,076	6,918,907	1,164,620	709,120
- Narcotics Control	....	500	....	271,869	....	....
- Other Federal Grants	39,651	26,246	399,245	552,536	54,250	16,038
State Grants - HACA	850,070	457,216	1,158,383	6,568,487	856,214	703,843
- Manufactured Home HACA	....	11,210	2,077	39,570	....	5,522
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	48,505	76,127	17,797	....	6,153	39,652
- Highways	3,202,706	2,055,067	1,777,224	2,300,411	1,333,995	1,988,990
- Human Services	1,392,924	1,759,874	1,145,181	7,418,094	1,321,379	838,343
- Other State Grants and Aids	273,326	207,925	368,303	3,056,263	207,421	163,228
Local Units Grants	....	66,048	....	1,795,868	....	....
TOTAL INTERGOVERNMENTAL REVENUES	7,068,621	6,020,966	5,911,286	29,259,134	5,217,688	4,464,736
CHARGES FOR SERVICES	405,982	802,609	463,471	7,265,403	1,191,500	469,959
FINES AND FORFEITS	50,245	44,582	174,949	802,134	75,345	8,224
INTEREST EARNINGS	136,433	69,422	309,493	4,286,593	195,301	192,062
ALL OTHER REVENUES	208,607	555,882	336,275	4,568,697	573,331	210,809
TOTAL REVENUES	12,158,021	10,444,161	11,829,649	82,617,671	10,409,896	7,941,629
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	83,132	....	4,895,000	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	336,962	145,319	2,202,857	3,422,382	....	1,175
TOTAL REVENUES AND OTHER SOURCES	12,494,983	10,672,612	14,032,506	90,935,053	10,409,896	7,942,804

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
GENERAL GOVERNMENT - Current Expenditures	1,516,916	1,044,532	2,524,921	17,549,159	1,260,376	776,122
- Capital Outlay	.....	.....	.....	361,670	.....	.....
TOTAL GENERAL GOVERNMENT	1,516,916	1,044,532	2,524,921	17,910,829	1,260,376	776,122
PUBLIC SAFETY						
Sheriff	793,473	439,461	1,025,832	11,138,701	678,386	462,131
Corrections	466,694	109,546	158,636	3,733,253	123,190	34,288
All Other	18,193	21,801	43,878	.....	19,293	9,812
Capital Outlay	.....	.....	.....	1,150,848	.....	.....
TOTAL PUBLIC SAFETY	1,278,360	570,808	1,228,346	16,022,802	820,869	506,231
STREETS AND HIGHWAYS						
Administration	169,905	277,556	142,321	1,166,024	318,397	171,224
Operation and Maintenance	1,266,437	829,369	1,352,952	5,627,788	1,266,499	1,382,533
Capital Outlay	2,448,136	2,025,182	2,464,307	1,720,670	1,135,027	1,531,786
TOTAL STREETS AND HIGHWAYS	3,884,478	3,132,107	3,959,580	8,514,482	2,719,923	3,085,543
SANITATION - Current Expenditures	124,184	511,471	.....	1,476,741	489,238	219,315
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	124,184	511,471	.....	1,476,741	489,238	219,315
HUMAN SERVICES						
Income Maintenance	1,087,051	1,414,310	1,218,177	5,417,027	1,166,775	729,121
Social Services	2,788,894	2,839,368	1,818,368	17,496,924	2,402,042	1,682,887
Other Human Service Costs	500	.....	.....	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	3,876,445	4,253,678	3,036,545	22,913,951	3,568,817	2,412,008
HEALTH - Current Expenditures	207,335	798,577	433,429	5,315,926	193,312	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	207,335	798,577	433,429	5,315,926	193,312	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	88,230	24,541	151,135	2,515,378	311,468	29,017
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	93,495	40,733	136,244	736,997	70,914	9,575
- Capital Outlay	.....	.....	.....	1,311,714	.....	.....
TOTAL CULTURE AND RECREATION	181,725	65,274	287,379	4,564,089	382,382	38,592
CONSERVATION OF NATURAL RESOURCES - Current Exp	226,846	156,534	243,138	502,608	293,536	230,798
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	226,846	156,534	243,138	502,608	293,536	230,798
ECONOMIC DEVELOPMENT - Current Expenditures	22,771	.....	32,849	1,097,785	67,985	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	22,771	.....	32,849	1,097,785	67,985	.....
ALL OTHER - Current Expenditures	156,572	451,242	855	26,390	209,089	45,318
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	.....	45,000	485,000	4,150,000	.....	125,000
- Other Long-term Debt	200,000	57,881	55,000	130,525	.....	21,520
- Interest and Fiscal Charges	24,649	43,607	256,725	5,152,960	.....	63,954
TOTAL CURRENT EXPENDITURES	9,027,496	8,959,041	9,282,735	73,800,701	8,870,500	5,782,141
TOTAL CAPITAL OUTLAY	2,448,136	2,025,182	2,464,307	4,544,902	1,135,027	1,531,786
TOTAL DEBT SERVICE	224,649	146,488	796,725	9,433,485	.....	210,474
TOTAL EXPENDITURES	11,700,281	11,130,711	12,543,767	87,779,088	10,005,527	7,524,401
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	5,290,000	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	9,893	.....	.....	.....
- GOVERNMENTAL FUNDS	336,962	145,319	2,202,857	3,422,382	.....	1,175
TOTAL EXPENDITURES AND OTHER USES	12,037,243	11,276,030	14,756,517	96,491,470	10,005,527	7,525,576

CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1993

	WINONA	WRIGHT	YELLOW MEDICINE	GRAND TOTALS
POPULATION (1993 Estimate)	48,396	72,673	11,549	4,515,118
NET TAXABLE TAX CAPACITY	18,900,087	48,279,675	7,117,276	3,195,403,284
1992 TAX LEVY (Payable in 1993)	6,604,583	14,241,407	3,012,232	1,012,644,234
REVENUES				
TAXES	6,541,206	14,643,443	3,054,599	1,111,787,499
SPECIAL ASSESSMENTS	....	71,762	317,086	16,951,391
LICENSES AND PERMITS	88,566	402,890	11,103	10,743,443
INTERGOVERNMENTAL REVENUES				
Federal Grants - Highways	167,767	108,782	100,397	44,089,398
- Human Services	3,026,389	4,451,717	1,189,656	309,977,326
- Narcotics Control	....	56,750	....	1,687,680
- Other Federal Grants	241,590	52,904	86,522	36,899,557
State Grants - HACA	1,720,699	1,911,828	793,957	175,685,651
- Manufactured Home HACA	....	68,289	3,559	2,358,013
- Attached Machinery Aid	....	....	....	2,386,017
- Taconite Homestead Credit	....	....	....	182,058
- Disparity Reduction Aid	96,487	8,287	59,478	15,160,399
- Highways	3,194,553	4,518,161	2,573,761	261,647,763
- Human Services	3,956,119	4,472,031	1,225,411	310,625,661
- Other State Grants and Aids	646,225	1,016,397	140,214	141,640,452
Local Units Grants	601	5,000	....	22,028,646
TOTAL INTERGOVERNMENTAL REVENUES	13,050,430	16,670,146	6,172,955	1,324,368,621
CHARGES FOR SERVICES	1,700,218	4,247,560	435,012	245,024,286
FINES AND FORFEITS	187,342	299,327	....	18,196,603
INTEREST EARNINGS	424,805	1,109,857	348,240	100,043,391
ALL OTHER REVENUES	529,405	1,218,382	231,811	133,185,840
TOTAL REVENUES	22,521,972	38,663,367	10,570,806	2,960,301,074
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	....	9,415,000	2,438,399	158,139,150
- OTHER LONG-TERM DEBT	....	....	....	30,431,351
OTHER SOURCES	....	....	2,500	397,104
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	2,336,802
- GOVERNMENTAL FUNDS	500,000	....	12,480	87,963,573
TOTAL REVENUES AND OTHER SOURCES	23,021,972	48,078,367	13,024,185	3,239,569,054

CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1993

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	GRAND TOTALS
GENERAL GOVERNMENT - Current Expenditures	3,455,690	5,113,237	872,284	378,322,244
- Capital Outlay	25,913	59,694	....	50,643,326
TOTAL GENERAL GOVERNMENT	3,481,603	5,172,931	872,284	428,965,570
PUBLIC SAFETY				
Sheriff	1,000,198	3,841,189	295,578	145,258,301
Corrections	1,381,257	1,863,784	349,077	169,214,825
All Other	55,374	178,203	61,879	76,092,863
Capital Outlay	28,686	....	....	26,103,186
TOTAL PUBLIC SAFETY	2,465,515	5,883,176	706,534	416,669,175
STREETS AND HIGHWAYS				
Administration	304,302	242,499	123,359	28,459,167
Operation and Maintenance	1,862,188	2,543,540	1,669,063	191,029,560
Capital Outlay	2,950,444	4,353,171	1,939,904	293,031,072
TOTAL STREETS AND HIGHWAYS	5,116,934	7,139,210	3,732,326	512,519,799
SANITATION - Current Expenditures	8,930	196,047	144,974	41,628,318
- Capital Outlay	....	....	....	5,616,491
TOTAL SANITATION	8,930	196,047	144,974	47,244,809
HUMAN SERVICES				
Income Maintenance	2,658,896	3,648,683	1,040,670	368,462,377
Social Services	6,345,929	9,234,101	2,432,337	541,579,547
Other Human Service Costs	....	....	....	260,989,131
Capital Outlay	....	....	....	2,277,006
TOTAL HUMAN SERVICES	9,004,825	12,882,784	3,473,007	1,173,308,061
HEALTH - Current Expenditures	1,856,069	1,352,200	46,424	114,935,818
- Capital Outlay	....	....	....	4,623,574
TOTAL HEALTH	1,856,069	1,352,200	46,424	119,559,392
CULTURE AND RECREATION				
Libraries - Current Expenditures	173,419	687,519	49,225	46,754,804
- Capital Outlay	....	....	....	12,339,650
Parks and Recreation - Current Expenditures	78,155	620,121	48,887	27,554,320
- Capital Outlay	....	....	....	3,635,810
TOTAL CULTURE AND RECREATION	251,574	1,307,640	98,112	90,284,584
CONSERVATION OF NATURAL RESOURCES - Current Exp	304,787	432,711	439,903	43,046,781
- Capital Outlay	10,555	....	....	163,691
TOTAL CONSERVATION OF NATURAL RESOURCES	315,342	432,711	439,903	43,210,472
ECONOMIC DEVELOPMENT - Current Expenditures	163,452	....	....	28,187,844
- Capital Outlay	....	....	....	9,926,086
TOTAL ECONOMIC DEVELOPMENT	163,452	....	....	38,113,930
ALL OTHER - Current Expenditures	187,602	623,595	91,511	17,576,129
- Capital Outlay	....	....	....	1,665,796
DEBT SERVICE - Principal Paid on Bonds	240,000	630,000	652,300	53,069,875
- Other Long-term Debt	....	....	20,766	24,902,374
- Interest and Fiscal Charges	87,636	1,411,153	334,192	53,732,080
TOTAL CURRENT EXPENDITURES	19,836,248	30,577,429	7,665,171	2,479,092,029
TOTAL CAPITAL OUTLAY	3,015,598	4,412,865	1,939,904	410,025,688
TOTAL DEBT SERVICE	327,636	2,041,153	1,007,258	131,704,329
TOTAL EXPENDITURES	23,179,482	37,031,447	10,612,333	3,020,822,046
OTHER FINANCING USES				
DEBT REDEMPTION - Refunded Bonds	....	9,259,423	....	44,360,444
OTHER USES	....	....	....	923,974
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	....	....	....	1,962,141
- GOVERNMENTAL FUNDS	500,000	....	12,480	87,963,573
TOTAL EXPENDITURES AND OTHER USES	23,679,482	46,290,870	10,624,813	3,156,032,178

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1993

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]	13,116	4,663,500	4,388,766	274,734	188,521	1,995	461,260	....	....	....	....	247,480	....	20,405	1,200,000
CLEARWATER		8,382	4,897,824	4,862,015	35,809	24,245	....	60,054	....	....	....	....	42,398	....	225,589	114,189
COOK	[2]	4,015	3,601,938	3,503,844	98,094	377,553	4,153	471,494	300,000	....	....	....	185,797	....	3,528	9,004
DOUGLAS		29,544	26,693,724	25,887,802	805,922	232,714	....	1,038,636	....	....	....	....	2,679,987	....	331,162	270,000
GRANT		6,196	1,687,464	1,850,465	-163,001	85,253	....	-77,748	....	79,132	....	....	22,977	....	747	2,042
HENNEPIN		1,051,426	249,978,774	269,358,122	-19,379,348	20,235,386	3,516,587	-2,660,549	17,717,314	....	2,302,861	86,318	8,166,146	....	3,516,587	1,230,540
ITASCA		41,565	19,843,744	19,434,611	409,133	187,221	....	596,354	....	....	....	....	2,152,878	....	49,691	301,174
KANABEC		13,102	6,392,123	6,256,953	135,170	238,725	....	373,895	....	....	....	....	192,341	....	227	....
MAHONOMEN	[1]	5,103	1,059,260	1,978,124	-918,864	2,491	....	-916,373	....	....	....	....	283,222	....	29,557	26,269
MEEKER		21,056	6,503,172	5,869,623	633,549	54,105	....	687,654	....	....	....	....	180,924	....	38,087	106,470
MURRAY		9,613	2,480,879	2,793,212	-312,333	36,215	67,305	-343,423	....	....	....	....	48,785	....	....	....
OLMSTED		113,237	12,653,202	11,578,027	1,075,175	376,252	449,997	1,001,430	....	....	....	....	276,642	....	443,939	725,542
PIPESTONE	[2]	10,380	5,510,764	5,819,415	-308,651	296,325	....	-12,326	206,904	....	....	....	85,314	....	79,977	168,714
RENVILLE		17,535	2,848,546	2,825,711	22,835	36,813	....	59,648	....	....	....	....	177,290	....	....	....
SWIFT	[1]	10,650	2,857,536	2,730,146	127,390	29,731	28,932	128,189	....	....	....	....	22,324	....	20,650	67,431
TOTAL		1,354,920	351,672,450	369,136,836	-17,464,386	22,401,550	4,068,969	868,195	18,224,218	79,132	2,302,861	86,318	14,764,505	0	4,760,146	4,221,375

FOOTNOTE: [1] HOSPITAL IS OPERATED JOINTLY BY A MUNICIPALITY AND THE COUNTY.
[2] THE NURSING HOME OPERATIONS ARE INCLUDED WITH THE HOSPITAL OPERATIONS.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1993

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]	28,383	1,676,149	1,634,555	41,594	6,703	12,999	35,298	....	....	....	....	14,770	....	12,999	30,000
BELTRAMI		35,360	4,159,029	4,159,234	-205	17,200	112,747	-95,752	7	....	....	....	10,926	1,115,000	112,747	53,228
COOK	[2]	4,015	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		16,275	2,312,160	2,296,120	16,040	17,060	17,323	15,777	....	....	....	....	38,783	....	17,323	55,000
HUBBARD	[1]	15,517	3,699,264	3,749,806	-50,542	7,080	777	-44,239	....	....	....	....	67,814	....	777	4,625
ITASCA	[1]	41,565	3,172,662	3,157,174	15,488	40,047	104,546	-49,011	....	2,455	....	....	2,032,790	....	....	....
LAKE	[1]	10,363	1,774,438	1,745,704	28,734	81,133	45,301	64,566	53,031	....	....	....	34,812	....	44,831	520,000
MAHNOMEN	[3]	5,103	1,252,976	601,916	651,060	....	....	651,060	....	....	....	....	....	....	....	....
PENNINGTON	[1]	13,243	2,061,534	2,074,467	-12,933	104,058	11,469	79,656	91,295	....	....	....	43,200	....	9,915	75,000
PIPESTONE	[2]	10,380	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		491,306	7,233,201	7,560,481	-327,280	....	14,753	-342,033	....	....	....	-447,610	29,887	....	14,025	233,750
ST. LOUIS		198,249	19,103,813	19,879,549	-775,736	2,036,725	163,242	1,097,747	2,021,595	....	....	....	57,061	....	143,768	660,000
STEELE		31,451	3,283,600	3,236,457	47,143	46,422	33,467	60,098	....	....	....	....	119,813	....	33,467	95,000
TRAVERSE		4,345	1,648,480	1,607,797	40,683	46,843	....	87,526	....	....	....	....	31,661	....	....	....
WADENA	[1]	13,137	3,139,552	3,057,760	81,792	16,149	17,852	80,089	....	....	....	....	48,985	....	17,852	50,000
TOTAL		918,692	54,516,858	54,761,020	-244,162	2,419,420	534,476	1,640,782	2,165,928	2,455	0	-447,610	2,530,502	1,115,000	407,704	1,776,603

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.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING SERVICE ENTERPRISE OPERATIONS - 1993

NAME OF COUNTY	FOOT NOTES	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE			
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BELTRAMI		35,360	938,336	1,090,336	-152,000	224,698	1,035	71,663	....	158,540	66,158	....	41,352	....	....	....
CLAY		51,261	1,206,985	1,931,878	-724,893	504,052	442	-221,283	....	240,717	263,335	-240,640	25,698	....	....	....
CLEARWATER		8,382	1,111,336	1,205,781	-94,445	127,485	1,214	31,826	....	37,285	72,771	....	7,643	....	....	....
DOUGLAS		29,544	1,040,095	1,392,530	-352,435	211,911	....	-140,524	....	117,949	93,962	-150,000	16,426	....	....	....
GRANT		6,196	316,322	429,682	-113,360	122,742	....	9,382	49,455	29,508	43,779	....	1,864	....	....	....
KITTSON		5,626	304,654	334,324	-29,670	57,241	....	27,571	....	15,607	22,999	....	2,375	....	....	....
POLK		32,673	632,560	1,122,120	-489,560	342,811	....	-146,749	80,479	224,800	24,707	-90,000	5,568	....	....	....
REDWOOD		17,250	380,629	830,511	-449,882	457,320	1,217	6,221	233,792	86,828	136,374	....	18,187	....	....	....
STEVENS		10,527	839,369	1,141,070	-301,701	159,003	....	-142,698	....	88,142	70,861	-95,408	11,856	....	....	....
WILKIN		7,380	203,238	428,082	-224,844	237,885	....	13,041	99,686	73,366	64,833	....	1,552	....	....	....
TOTAL		204,199	6,973,524	9,906,314	-2,932,790	2,445,148	3,908	-491,550	463,412	1072,742	859,779	-576,048	132,521	0	0	0

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS - 1993

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CLAY		51,261														
SOLID WASTE			691,816	657,874	33,942	939,581	14,408	959,115	683,782	....	160,431	....	2,130	....	14,408	....
CROW WING		46,512														
SOLID WASTE			1,959,927	1,674,133	285,794	545,784	289,685	541,893	490,648	....	....	260,278	94,184	....	281,233	400,000
DAKOTA		298,679														
ENVIROMENTAL MANAGEMENT			5,899,092	4,040,535	1,858,557	604,227	434,178	2,028,606	....	....	35,599	....	35,869	....	401,490	....
DODGE		16,275														
SOLID WASTE			415,702	685,527	-269,825	220,290	18,756	-68,291	76,728	....	99,345	-66,090	180,630	....	18,756	....
FILLMORE		20,812														
SANITATION			367,775	661,053	-293,278	486,598	22,348	170,972	282,908	....	174,793	-15,360	287,810	....	22,348	102,270
HENNEPIN		1,051,426														
SOLID WASTE			59,826,400	55,397,990	4,428,410	4,281,737	2,208,575	6,501,572	370,265	....	3,263,457	....	2,158,096	....	2,208,575	4,430,000
HUBBARD		15,517														
SOLID WASTE			21,982	921,942	-899,960	981,296	....	81,336	....	....	58,650	-80,000	110,627	....	....	....
LAKE		10,363														
SANITARY DISTRICT			55,296	175,129	-119,833	9,081	....	-110,752	81	....	....	....	22,203	....	....	....
LYON		24,979														
LANDFILL			773,233	1,977,923	-1,204,690	38,889	12,598	-1,178,399	....	....	....	....	435,308	....	12,598	45,144
OLMSTED		113,237														
WASTE MANAGEMENT			8,403,503	7,203,792	1,199,711	1,865,162	2,503,523	561,350	....	58	515,627	....	1,857,894	....	2,503,523	2,522,641
OTTER TAIL		51,309														
WASTE MANAGEMENT			4,689,720	4,443,449	246,271	199,034	....	445,305	....	....	150,366	-27,496	725,595	....	....	....
POLK		32,673														
SOLID WASTE MANAGEMENT			2,836,325	3,520,035	-683,710	1,050,287	274,665	91,912	926,345	....	79,190	73,404	112,935	....	27,870	270,000
RICE		51,122														
WASTE MANAGEMENT			1,694,302	1,403,339	290,963	509,641	52,103	748,501	....	....	88,188	....	48,330	....	52,103	35,000
ST. LOUIS		198,249														
SOLID WASTE			6,272,132	4,351,015	1,921,117	1,627,312	596,064	2,952,365	683,578	....	689,665	117,747	4,286,798	8,302,851	580,648	300,000
TODD		23,370														
SOLID WASTE			369,040	759,937	-390,897	248,062	....	-142,835	....	....	34,749	....	8,177	....	....	....
WASECA		17,777														
SOLID WASTE			391,309	282,989	108,320	324,021	....	432,341	27,065	232	61,292	-9,893	154,050	....	....	....
WINONA		48,396														
SOLID WASTE			952,924	4,004,747	-3,051,823	2,425,045	8,558	-635,336	280,547	....	2,065,458	....	51,192	....	8,125	970,000
WRIGHT		72,673														
SOLID WASTE			2,632,324	2,498,920	133,404	27,788	991,721	-830,529	....	....	....	....	104,788	....	964,020	371,567
TOTAL		2,144,630	98,252,802	94,660,329	3,592,473	16,383,835	7,427,182	12,549,126	3,821,947	290	7,476,810	252,590	10,676,616	8,302,851	7,095,697	9,446,622

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1993

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
AITKIN		12,593														
CONSERVATION CENTER			456,709	500,673	-43,964	109,126	....	65,162	....	....	....	....	16,033	....	....	9,400
ANOKA		2,618,144														
GOLF COURSE			467,886	365,606	102,280	....	1,062	101,218	....	....	....	....	113,030	....	....	....
WAVE POOL			325,481	349,877	-24,396	....	....	-24,396	....	....	....	....	4,773	....	....	....
CLAY		51,261														
FAMILY SERVICE CENTER			95,069	339,042	-243,973	....	....	-243,973	....	....	....	....	3,222,192	....	....	....
DAKOTA		298,679														
GEOGRAPHIC INFORMATION			23,965	....	23,965	....	....	23,965	....	....	....	....	....	....	....	....
DODGE		16,275														
CEMETERY TRUST FUND			3,771	6,503	-2,732	....	....	-2,732	....	....	....	....	....	....	....	....
DOUGLAS		29,544														
PUBLIC TRANSIT			8,791	67,381	-58,590	44,674	....	-13,916	....	12,314	20,825	-4,700	....	....	....	....
HENNEPIN		1,051,426														
CENTER HOSPITAL FACILITY			4,028,088	66,311	3,961,777	192,408	3,808,635	345,550	....	....	....	....	....	....	3,808,635	1,620,916
CLINIC NETWORK			81,937	458,558	-376,621	244,190	....	-132,431	181,820	....	20,041	....	576,466	....	....	....
METRO HEALTH PLAN			80,963,793	72,507,523	8,456,270	....	....	8,456,270	....	....	....	....	1,488,815	....	....	....
KITTSO		5,626														
RURAL WATER DISTRICT			219,769	320,903	-101,134	230,907	189,001	-59,228	....	....	....	500,000	38,346	923,008	184,095	345,513
LAKE OF THE WOODS		4,223														
AMBULANCE			62,292	77,614	-15,322	27,734	....	12,412	291	....	20,926	....	13,294	....	....	....
MEDICAL CLINIC			31,854	44,036	-12,182	9,255	1,778	-4,705	203	....	....	-6,000	....	....	1,778	30,000
MAHNOMEN		5,103														
CLINIC			284,772	428,011	-143,239	....	....	-143,239	....	....	....	....	....	....	401	....
OLMSTED		113,237														
CAMPUS			1,092,595	1,203,291	-110,696	356,126	408,332	-162,902	....	....	....	-92,578	426,507	....	408,332	552,459
OTTER TAIL		51,309														
LAND TRUST			99	99	....	3,066	....	3,066	....	....	....	....	....	....	....	....
RAMSEY		491,306														
LAKE OWASSO RESIDENCE			3,665,740	3,843,117	-177,377	....	1,057	-178,434	....	....	....	-202,031	14,585	....	....	....
ROCK		9,739														
RURAL WATER DISTRICT			219,220	333,782	-114,562	126,230	9,650	2,018	....	43,248	....	....	20,713	....	9,650	150,000
STEELE		31,451														
CIVIC CENTER			143,655	139,085	4,570	241	....	4,811	....	....	....	....	....	....	....	....
STEVENS		10,527														
AMBULANCE			247,435	264,870	-17,435	12,000	9,863	-15,298	....	....	12,000	-42,238	94,491	....	....	....
DATA PROCESSING			97,066	79,618	17,448	41,197	130,817	-72,172	....	....	....	....	137	....	1,152	4,891
TOTAL		4,800,443	92,519,987	81,395,900	11,124,087	1,397,154	4,560,195	7,961,046	182,314	55,562	73,792	152,453	6,029,382	923,008	4,414,043	2,713,179

OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1993

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	12,593	945,000	....	....	....	....	....	945,000	945,000	595,332	161,305
ANOKA	261,814	79,035,679	....	....	220,000	....	....	79,255,679	37,130,000	5,767,461	17,059,782
BECKER	28,383	75,000	....	45,000	3,595,000	....	405,000	4,120,000	1,905,000	752,415	1,158,291
BELTRAMI	35,360	15,000	....	....	7,130,000	....	2,115,000	9,260,000	4,080,000	899,420	400,226
BENTON	32,306	....	....	....	....	....	....	....	....	573,981	480,327
BIG STONE	6,089	....	....	....	....	....	....	....	....	95,278	29,849
BLUE EARTH	54,473	320,000	120,000	1,505,000	....	....	....	1,945,000	1,080,000	690,066	1,513,959
BROWN	27,299	1,670,000	....	255,000	....	3,900,000	....	5,825,000	....	370,217	99,729
CARLTON	30,003	5,020,000	....	....	....	....	....	5,020,000	2,175,000	770,729	349,442
CARVER	52,758	10,150,000	....	115,000	8,000,000	....	....	18,265,000	....	1,363,385	219,547
CASS	22,562	775,000	....	....	340,000	....	....	1,115,000	245,000	1,034,273	3,630,622
CHIPPEWA	13,116	....	....	440,000	....	....	....	440,000	85,000	138,676	144,975
CHISAGO	33,255	....	....	7,870,000	11,595,000	....	....	19,465,000	7,845,000	816,546	409,997
CLAY	51,261	....	....	3,045,000	375,000	6,300,000	....	9,720,000	1,840,000	431,431	339,386
CLEARWATER	8,382	....	....	....	....	2,915,000	....	2,915,000	....	353,018	699,228
COOK	4,015	4,300,000	2,560,000	....	....	....	....	6,860,000	....	160,771	465,115
COTTONWOOD	12,649	2,600,000	....	2,985,000	....	....	....	5,585,000	2,850,000	273,579	74,058
CROW WING	46,512	7,785,000	....	....	....	....	....	7,785,000	1,510,000	636,640	1,640,817
DAKOTA	298,679	88,210,000	....	....	6,430,000	....	....	94,640,000	44,450,000	6,434,294	12,520,047
DODGE	16,275	....	....	....	515,000	....	....	515,000	....	140,921	2,690,712
DOUGLAS	29,544	6,370,000	....	....	6,575,000	....	....	12,945,000	6,600,000	424,184	1,299,852
FARIBAULT	16,685	3,330,000	....	765,000	1,525,000	....	....	5,620,000	2,515,000	213,604	388,957
FILLMORE	20,812	940,000	....	....	....	....	....	940,000	....	451,945	179,803
FREEBORN	33,026	930,000	....	295,000	....	....	....	1,225,000	....	503,870	932,013
GOODHUE	41,681	905,000	....	81,000	....	....	....	986,000	....	1,068,805	727,467
GRANT	6,196	....	....	145,000	5,000	500,000	....	650,000	650,000	114,023	77,191
HENNEPIN	1,051,426	81,580,000	....	....	134,115,000	....	....	215,695,000	31,280,000	57,510,000	123,622,789
HOUSTON	18,772	....	....	....	....	....	....	....	....	333,521	57,349
HUBBARD	15,517	....	....	....	....	....	....	....	....	469,592	388,881
ISANTI	27,567	3,130,000	....	....	2,585,000	6,795,000	....	12,510,000	4,090,000	383,579	197,332
ITASCA	41,565	8,715,000	....	....	2,463,012	....	....	11,178,012	1,580,000	5,646,107	1,588,190
JACKSON	11,569	875,000	....	40,000	....	....	....	915,000	....	393,209	59,776
KANABEC	13,102	....	....	135,000	....	....	....	135,000	135,000	246,859	100,376
KANDIYOHI	40,044	6,795,000	....	2,275,700	....	....	1,235,000	10,305,700	3,690,000	574,016	758,281
KITTSON	5,626	....	....	1,371,304	3,593,446	....	835,000	5,799,750	3,555,917	112,940	2,589,542
KOOCHICING	15,811	675,000	....	....	360,000	....	2,675,000	3,710,000	675,000	428,180	200,101
LAC QUI PARLE	8,744	....	....	80,000	....	....	....	80,000	....	193,320	54,973
LAKE	10,363	890,000	775,000	....	2,115,000	....	....	3,780,000	....	332,081	792,974
LAKE OF THE WOODS	4,223	....	....	50,000	....	....	1,000,000	1,050,000	....	106,580	441,183
LE SUEUR	23,695	....	....	....	....	....	1,655,000	1,655,000	....	195,176	53,129
LINCOLN	6,783	615,000	....	2,285,000	....	....	....	2,900,000	2,030,000	56,464	251,732
LYON	24,979	....	....	180,000	....	....	....	180,000	145,000	179,814	344,506
MCLEOD	32,824	1,345,000	....	55,000	....	....	....	1,400,000	1,380,000	633,265	525,008
MAHONOMEN	5,103	45,000	....	160,000	....	....	855,000	1,060,000	45,000	66,823	385,194
MARSHALL	10,819	812,000	....	1,351,000	....	....	370,000	2,533,000	795,000	173,162	175,226
MARTIN	22,832	1,500,000	....	2,420,000	....	....	....	3,920,000	810,000	205,116	127,062
MEEKER	21,056	....	....	126,003	....	501,638	....	627,641	126,003	487,656	119,298
MILLE LACS	19,164	....	....	....	....	....	....	....	....	372,552	524,423
MORRISON	30,280	6,580,000	150,000	....	9,030,000	....	....	15,760,000	6,585,000	295,529	125,534

OUTSTANDING INDEBTEDNESS OF COUNTIES
FOR THE YEAR ENDED DECEMBER 31, 1993

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						
MOWER	37,391	.....	.....	80,000	.....	.....	80,000	.....	272,204	160,940
MURRAY	9,613	375,000	.....	585,000	.....	.....	960,000	.....	253,418	354,576
NICOLLET	28,858	2,130,000	.....	225,000	.....	.....	2,355,000	1,725,000	1,002,435	62,952
NOBLES	20,192	.....	.....	.....	.....	.....	.....	.....	267,387	151,848
NORMAN	7,826	.....	.....	1,800,000	.....	.....	1,800,000	905,000	73,613	73,076
OLMSTED	113,237	.....	.....	45,000	66,085,000	21,255,000	87,385,000	36,695,000	1,415,660	2,393,274
OTTER TAIL	51,309	15,000	.....	10,000	2,895,000	.....	9,140,000	5,640,000	1,713,858	332,054
PENNINGTON	13,243	945,000	.....	.....	155,000	.....	1,100,000	245,000	106,446	376,477
PINE	22,006	.....	.....	.....	.....	.....	.....	.....	228,324	758,002
PIPESTONE	10,380	1,345,000	.....	.....	.....	.....	1,345,000	1,345,000	120,850	398,771
POLK	32,673	.....	.....	1,600,000	3,515,000	.....	6,915,000	.....	370,583	298,140
POPE	10,755	1,330,000	.....	.....	.....	.....	1,330,000	635,000	226,439	46,877
RAMSEY	491,306	164,803,751	.....	.....	.....	.....	164,803,751	55,565,000	15,730,396	886,471
RED LAKE	4,454	.....	.....	90,000	.....	.....	.....	.....	60,477	12,977
REDWOOD	17,250	.....	.....	.....	.....	.....	.....	.....	362,071	89,952
RENVILLE	17,535	.....	.....	.....	.....	.....	.....	.....	149,585	86,841
RICE	51,122	455,000	.....	.....	815,000	.....	1,270,000	.....	672,340	331,692
ROCK	9,739	.....	.....	.....	.....	.....	.....	.....	251,857	100,078
ROSEAU	15,473	.....	.....	.....	.....	.....	.....	.....	346,783	156,876
ST. LOUIS	198,249	.....	.....	.....	16,100,000	.....	16,100,000	5,265,000	10,076,936	25,880,361
SCOTT	64,242	11,035,000	.....	130,000	.....	.....	11,165,000	7,110,000	1,782,942	1,942,439
SHERBURNE	46,574	770,000	.....	.....	.....	.....	770,000	.....	571,497	.....
SIBLEY	14,402	.....	.....	1,045,000	.....	.....	1,045,000	445,000	426,312	2,046,019
STEARNS	123,257	12,080,000	.....	1,750,000	35,745,000	.....	49,575,000	41,675,000	2,286,140	7,475,049
STEELE	31,451	.....	.....	110,000	490,000	.....	600,000	.....	210,850	273,849
STEVENS	10,527	.....	.....	.....	845,000	.....	845,000	.....	204,992	198,670
SWIFT	10,650	.....	.....	2,025,000	1,505,000	145,000	3,675,000	685,000	284,429	191,502
TODD	23,370	910,000	.....	.....	.....	.....	910,000	910,000	626,944	264,662
TRAVERSE	4,345	.....	.....	.....	.....	.....	.....	.....	171,616	72,073
WABASHA	20,093	.....	.....	.....	.....	.....	.....	.....	336,531	604,331
WADENA	13,137	550,000	.....	.....	225,000	.....	775,000	225,000	172,147	134,328
WASECA	17,777	2,185,000	.....	.....	.....	1,840,000	4,025,000	.....	314,187	128,565
WASHINGTON	163,500	48,290,000	.....	6,525,000	.....	.....	54,815,000	22,210,000	2,393,077	40,360,594
WATONWAN	11,592	.....	.....	.....	.....	.....	.....	.....	343,747	64,249
WILKIN	7,380	310,000	.....	375,000	.....	.....	685,000	.....	111,676	57,238
WINONA	48,396	1,340,000	.....	.....	.....	.....	1,340,000	.....	392,517	91,678
WRIGHT	72,673	21,020,000	.....	.....	13,500,000	.....	34,520,000	13,630,000	951,393	257,299
YELLOW MEDICINE	11,549	.....	.....	825,000	.....	3,950,000	4,775,000	2,110,000	200,174	39,674
TOTAL	4,515,118	596,821,430	3,605,000	45,295,007	342,441,458	42,311,638	28,245,000	1,058,719,533	371,381,920	139,953,238	268,330,010

[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.

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 are 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**

ANNUAL REPORTS:

- ***An Analysis of Minnesota's Municipal Liquor Store Operations in 1993***
This annual report details the sales and profits of Minnesota's 268 municipally-owned and operated liquor stores. November 1994

- ***Revenues, Expenditures and Debt of Minnesota Cities December 31, 1993***
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. November 1994

- ***1994 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. April 1995

- ***1994 Budget Data: Minnesota Counties and 1994 Budget Data: Cities Over 2,500 in Population and 1994 Budget Data: Cities Under 2,500 in Population***
These annual reports analyze the unaudited revenues and expenditures budgeted for 1994 by counties and cities according to size. They include comparisons with 1993 budget data.

- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1993***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. August 1995

- ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1993***
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analyses of counties' enterprise operations, such as hospitals. August 1995

- ***A Guide to City and County Fund Balances December 31, 1993***
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. May 1995

- ***1994 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 1994 criminal forfeitures and what happens to the forfeited items. August 1995

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