

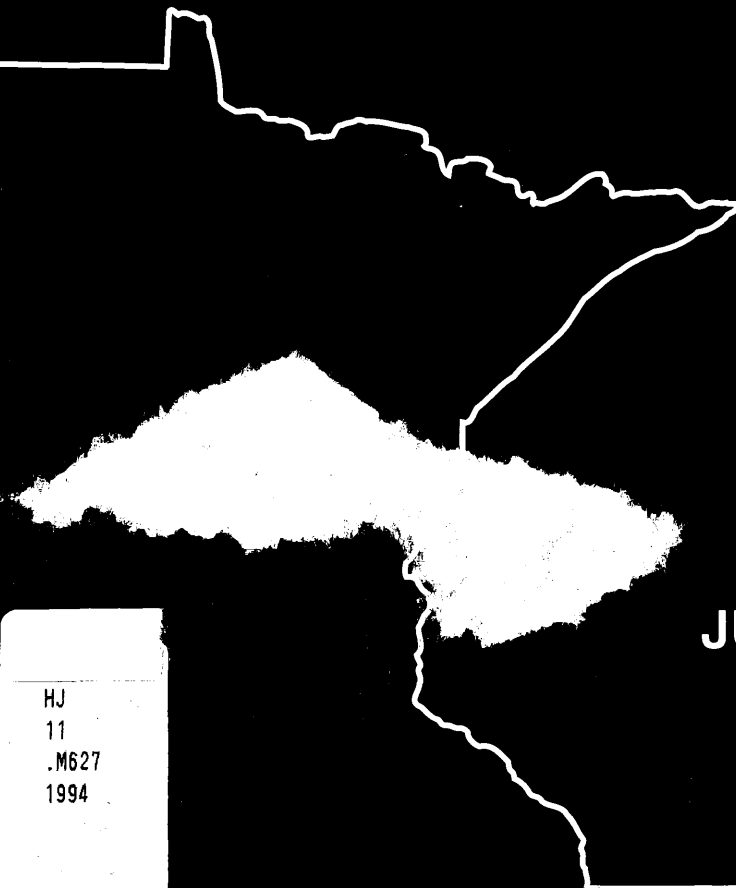
960281



MINNESOTA OFFICE OF THE STATE AUDITOR

REVENUES, EXPENDITURES AND DEBT OF MINNESOTA COUNTIES

December 31, 1994



JUDITH H. DUTCHER
STATE AUDITOR

HJ
11
.M627
1994

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

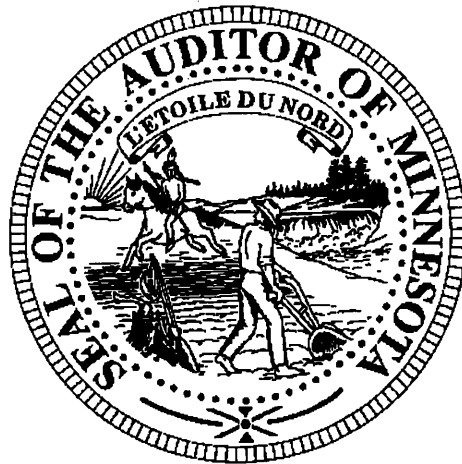
Through its reports and research, the Office helps local governments to find new ways to provide essential services more economically and efficiently in order that they may respond to growing needs with limited financial resources.

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.



Revenues, Expenditures and Debt
of
Minnesota Counties

For the Year Ended December 31, 1994



May 10, 1996

Governmental Information Division
Office of the State Auditor
State of Minnesota

Suite 400, 525 Park Street, St. Paul, MN 55103 ◦ (612) 297-3682

TABLE OF CONTENTS

Overview	1
Governmental Revenues	1
Borrowing	4
Total Governmental Expenditures	5
Current Expenditures	5
Capital Outlay and Debt Service	7
Indebtedness	8
Public Service Enterprises	8

RECEIVED
 MAY 17 1996
 LEGISLATIVE REFERENCE LIBRARY
 STATE OFFICE BUILDING
 ST. PAUL, MN 55155

DATA TABLES

Table 1 - Summary of Revenues and Expenditures for Counties 2-Year Comparison/5-Year Change	12
Table 2 - Classification of County Revenues	14
Table 3 - Classification of County Expenditures	15

ENTERPRISE FUNDS

Table 4 - Analysis of Hospital Enterprise Operations	44
Table 5 - Analysis of Nursing Home Enterprise Operations	45
Table 6 - Analysis of Nursing Service Enterprise Operations	46
Table 7 - Analysis of Sanitation Enterprise Operations	47
Table 8 - Analysis of Other County Enterprise Operations	49
Table 9 - Long-Term Debt - Outstanding Indebtedness of Counties	50
Definition of Terms	52

1994 Finances of Minnesota Counties

Overview

In 1994, Minnesota's 87 counties spent a total of \$3.10 billion to provide a broad range of public services.¹ Of the \$3.10 billion in county spending, current expenditures accounted for \$2.54 billion; capital outlays accounted for \$426.7 million; and debt service accounted for \$136.0 million. Current expenditures increased 2.4 percent between 1993 and 1994.

The current expenditures of counties totaled \$2.54 billion in 1994, an increase of 2.4 percent over 1993.

To support these services, Minnesota counties collected total revenues of \$3.07 billion in 1994, which was an increase of \$112.0 million over total revenues collected in 1993. Counties generated higher revenues from taxes, intergovernmental grants and aids, charges for services, licenses and permits, special assessments, and interest earnings.

Governmental Revenues

Counties raised \$3.07 billion to finance public services in 1994, \$112.0 million more than in 1993. The principal sources of revenues for Minnesota counties were: intergovernmental revenues (44.4 percent), taxes (37.6 percent), and charges for services (8.2 percent).

Intergovernmental revenues, taxes and charges for services accounted for over 90 percent of county revenues in 1994.

- ***Intergovernmental revenues.*** Intergovernmental revenues were the largest source of revenues for counties in 1994, accounting for 44.4 percent of all county revenues. Intergovernmental revenues, which include grants and aids from federal, state and local governments, totaled \$1.36 billion in 1994, an increase of 2.9 percent over 1993.

While intergovernmental revenues continued to provide the largest share of county revenues, the percentage of total revenues derived from intergovernmental revenues has declined from 49.8 percent in 1990 to 44.4 percent in 1994. The decrease was the result of several factors. The most significant factor in the decline of intergovernmental revenues was a change in state policy that shifted a portion of the financial responsibility for courts and several human service programs from the counties to the state. As the state has assumed greater financial responsibility for these programs, the aid provided to counties has decreased. The shift in costs from the counties to the state has also affected the amount of federal aid to counties. The federal aid that pays for a portion of the costs of certain human service programs now remains at the state level rather than flowing to the counties.

¹ Total expenditures exclude principal payments on refunded bonds and transfers to other funds.

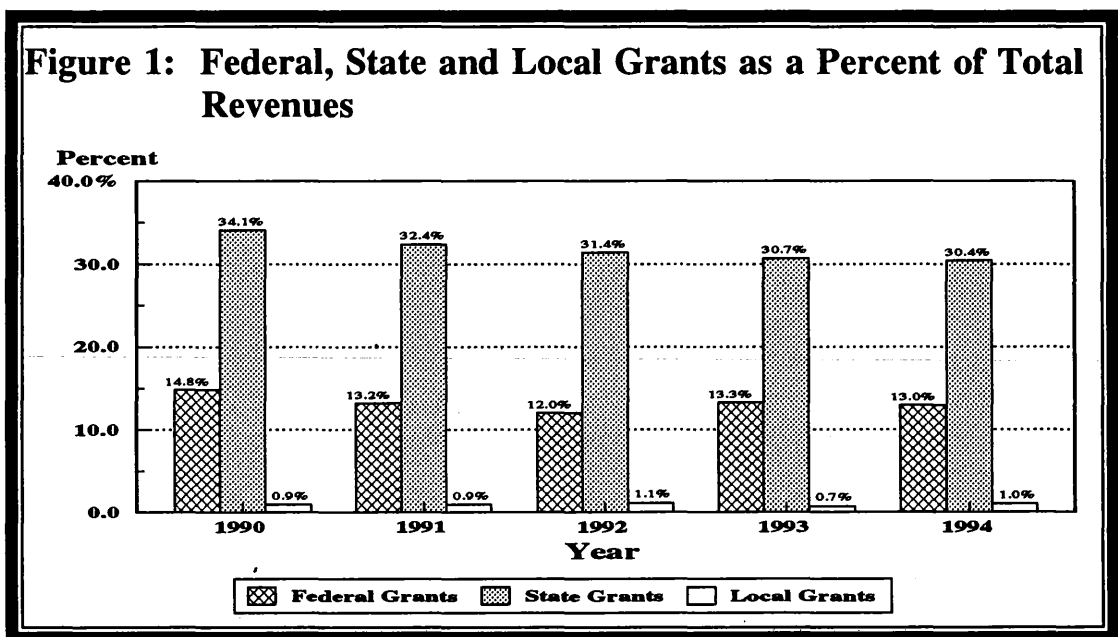
State grants and aids. The largest provider of intergovernmental revenues to counties in 1994 was the state of Minnesota. State grants and aids to counties totaled \$934.2 million in 1994, an increase of \$24.5 million over 1993. While revenues from state grants increased in 1994, the proportion of county revenues derived from state grants decreased slightly from 30.7 percent in 1993 to 30.4 percent in 1994.

The principal state aids and grants for counties and their percent of total revenues are human services aid (9.3 percent), highway aid (8.9 percent), and homestead credit and agricultural aid (HACA) (6.3 percent). Between 1993 and 1994, HACA increased 10.1 percent; highway aid increased 4.3 percent; and, human service aid decreased 8.3 percent.

Federal grants and aids. The federal government provided revenues of \$399.4 million to Minnesota counties in 1994, up \$6.8 million or 1.7 percent from 1993. The share of revenues derived from federal grants decreased from 13.3 percent in 1993 to 13.0 percent in 1994.

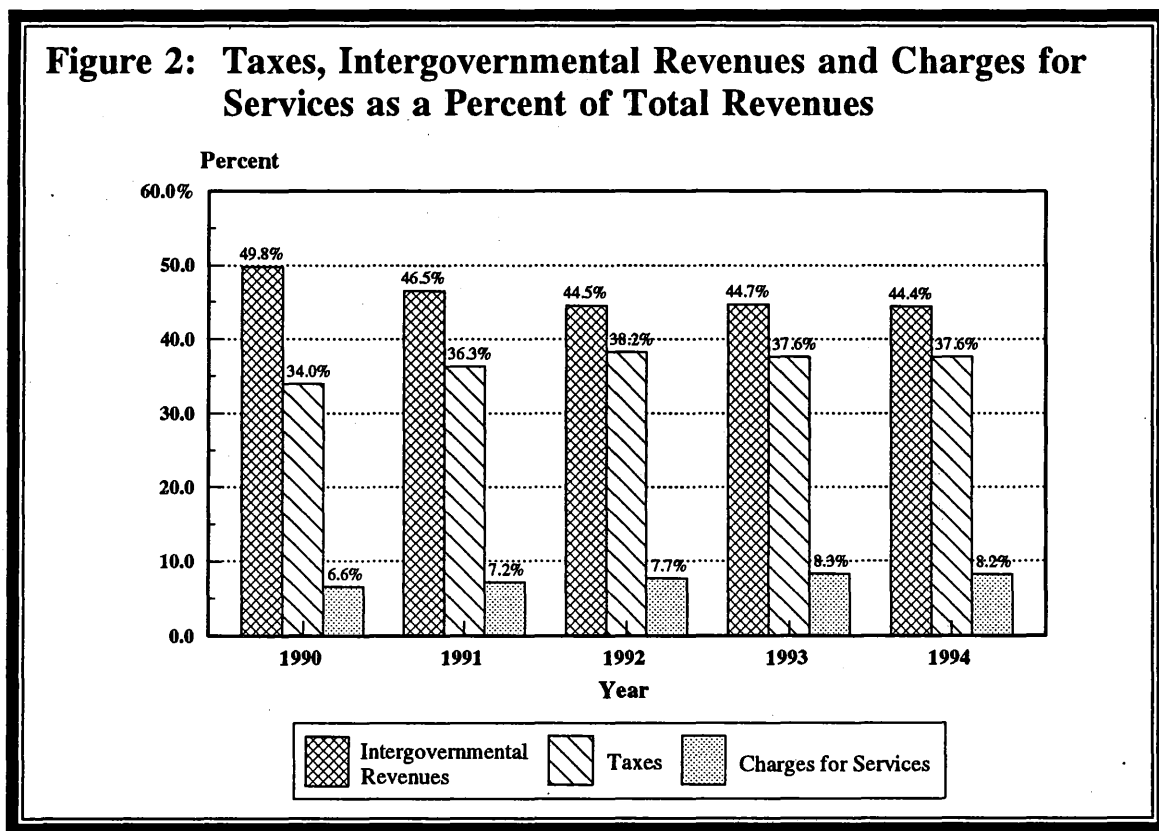
The majority of federal aid to counties is in the form of human service grants. Human service grants and aids to counties totaled \$307.9 million in 1994, a decrease of 0.7 percent from 1993. During the period of 1990 to 1994, federal human service aid decreased 16.8 percent.

Local unit grants. Grants from local governments to counties totaled \$29.8 million in 1994, up 35.1 percent from 1993. Hennepin County was largely responsible for the increase in local grants as it reported a \$6.6 million or 236 percent increase in 1994. Hennepin County indicated that the increase was due to participation by local governments in road projects. Figure 1 illustrates federal, state and local grants as a percent of total revenues for the years 1990 through 1994.



- **Taxes.**² Taxes represented the second largest source of revenues for counties at 37.6 percent of all county revenues. Counties collected tax revenues of \$1.15 billion in 1994, an increase of \$42.3 million or 3.8 percent over 1993. Over the five-year period of 1990 through 1994, the share of county revenues derived from taxes increased from 34.0 percent to 37.6 percent. Revenues from taxes grew 21.3 percent between 1990 and 1994.
- **Charges for services.** Counties received revenues from charges for services totaling \$252.5 million in 1994, an increase of \$7.5 million or 3.1 percent over 1993. Charges for services have become an increasingly important source of revenues for counties. Over the five-year period of 1990 to 1994, revenues from charges for services increased 37.2 percent, which caused its share of total revenues to grow from 6.6 percent in 1990 to 8.2 percent in 1994.

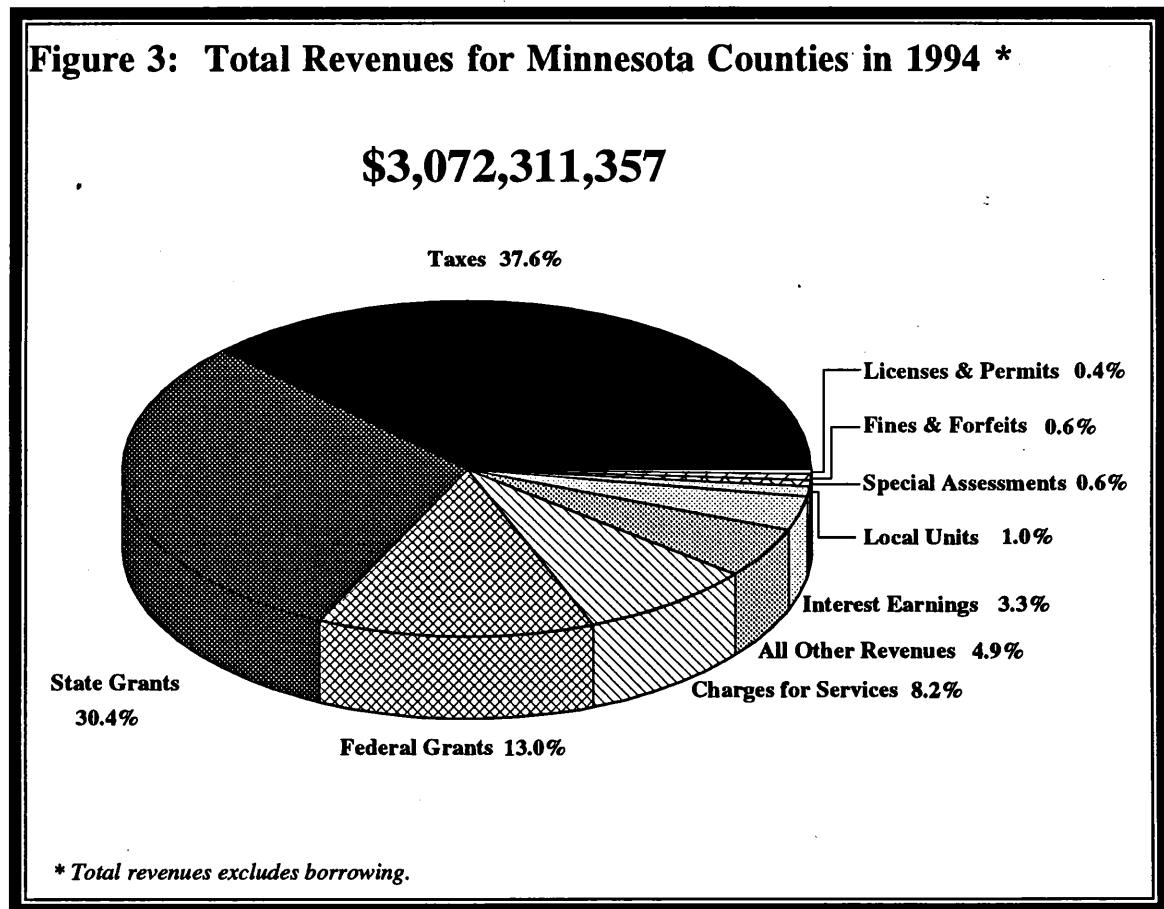
Figure 2 provides a comparison of intergovernmental revenues, taxes, and charges for services for the years 1990 through 1994.



² County tax revenues include property taxes, tax increments, gravel taxes, mortgage registry taxes, deed taxes, and interest & penalties from delinquent taxes.

- **Fines and forfeits.** The category "fines and forfeits", which decreased \$24,641 or 0.1 percent, was the only source of revenues that declined between 1993 and 1994.
- **Other sources of revenues.** Other sources of county revenues that rose between 1993 and 1994 were interest earnings which increased \$1.8 million or 1.8 percent; licenses and permits which increased \$1.8 million or 16.7 percent; special assessments which increased \$1.5 million or 9.1 percent; and the "all other revenues" category which increased \$18.1 million or 13.6 percent.

Figure 3 illustrates the proportion of revenue that each source provides.



Borrowing

The amount of bonds and other long-term debt issued by counties totaled \$78.1 million in 1994, a decrease of \$110.5 million or 58.6 percent from 1993.³ Counties issued bonds totaling \$57.9 million and other long-term debt of \$20.2 million in 1994.

³ Does not include borrowing by public service enterprises.

Total Governmental Expenditures

Current Expenditures

Minnesota's 87 counties had total current expenditures of \$2.54 billion in 1994, an increase of \$60.0 million or 2.4 percent over 1993.

- **Human service programs.** Counties spent \$1.15 billion on human service programs in 1994, more than twice as much as any other current expenditure. Although human services continued to account for the largest share of current expenditures, spending on county human service programs decreased \$21.1 million, or 1.8 percent between 1993 and 1994. Ramsey County, which reported a \$13.4 million decrease in human service expenditures, accounted for over half of the statewide decrease. In 1994, the state began paying vendors of certain "waivered" medical assistance programs directly rather than reimbursing the county for the costs. The cost shift decreased human service expenditures in the majority of counties but was more pronounced in Ramsey and Hennepin Counties. However, in Hennepin County, the overall expenditures on human services increased because the county initiated new human service programs in 1994 that added expenses that were greater than the savings recognized from the cost shift.

Although human services continued to account for the largest share of current expenditures, spending on county human service programs decreased \$21.1 million in 1994.

The category of human services spending is made up of social services, income maintenance, and "other" human service expenditures. Between 1993 and 1994, spending on income maintenance programs grew by 0.3 percent while spending on social services and "other" human services decreased by 1.9 percent and 4.5 percent respectively.

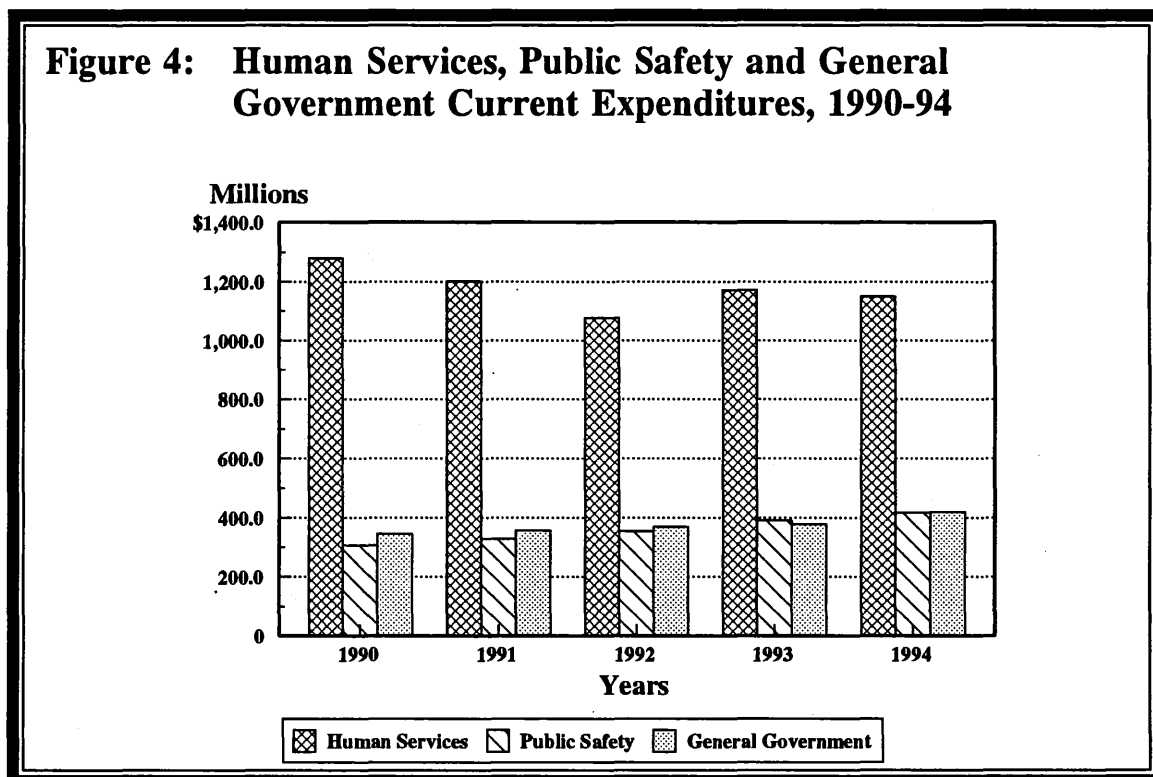
Over the five-year period of 1990 to 1994, human service expenditures decreased 10.1 percent. The decrease in human service expenditures was caused by cost shifts from the counties to the state. From 1990 to 1994, spending on income maintenance programs and "other" human service programs decreased 38.4 percent and 14.4 percent respectively, while spending on social service programs increased 37.0 percent.

- **General government services.** Counties spent \$418.2 million on general government services in 1994, accounting for 16.5 percent of all current expenditures. Spending on general government services rose \$39.9 million or 10.5 percent between 1993 and 1994. This represented the largest dollar increase of any category of current expenditures. Over one-third of the increase was attributable to Hennepin County, which shifted staff from social services to general government.

- Public safety.** Spending on public safety, which includes expenditures for sheriff, corrections, ambulance, and other safety-related services, totaled \$417.4 million in 1994. This was an increase of \$26.8 million or 6.9 percent over 1993. Public safety services accounted for 16.4 percent of all current expenditures in 1994, up from 15.8 percent in 1993.

Spending on public safety increased 6.9 percent in 1994.

Figure 4 compares current expenditures for human services, public safety and general government services for the years 1990 through 1994.



- Sanitation.** Sanitation current expenditures totaled \$49.8 million in 1994, an increase of \$8.1 million or 19.6 percent over 1993. Sanitation expenditures were affected by accounting changes in Anoka and Dakota Counties, as well as new regulations related to landfills in other counties.

- Streets and highways.** Current expenditures for street and highway administration and maintenance totaled \$215.0 million in 1994. Street and highway current expenditures declined \$4.5 million or 2.1 percent between 1993 and 1994. Street and highway current expenditures do not include expenditures for street and highway construction which accounted for another \$302.8 million in spending for counties in 1994.

Current expenditures for street and highway administration and maintenance totaled \$215.0 million in 1994; street construction added another \$302.8 million in county spending.

- **Other current expenditures.** Minnesota counties also increased spending on conservation of natural resources by \$5.0 million or 11.5 percent, economic development by \$3.6 million or 12.9 percent, culture and recreation by \$1.5 million or 2.0 percent, and health by \$133,819 or 0.1 percent.

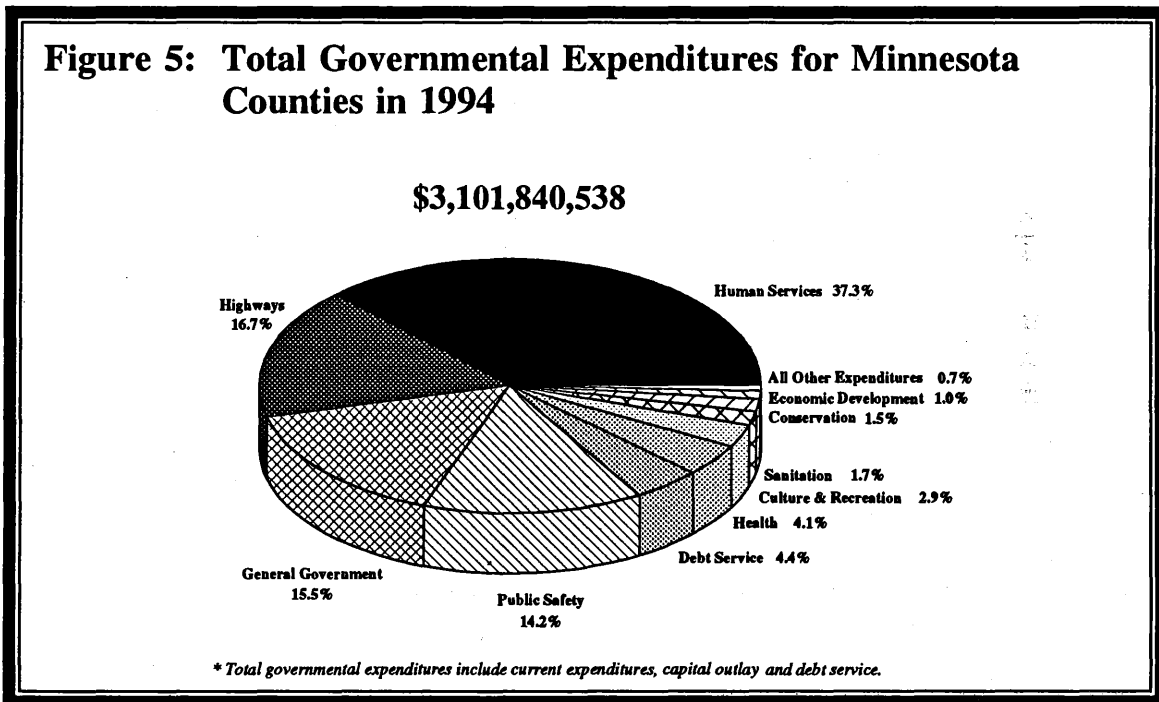
Capital Outlay and Debt Service

In addition to current expenditures of \$2.54 billion, counties spent \$426.7 million on capital projects and \$136.0 million on debt service in 1994.⁴ Capital spending was up \$16.6 million or 4.1 percent and debt service expenditures were up \$4.3 million or 3.3 percent from 1993.

Counties spent \$302.8 million on street and highway capital projects in 1994, accounting for 71.0 percent of all county capital outlays. Counties increased capital outlay for general government projects by \$11.6 million or 22.8 percent, projects related to health by \$6.2 million or 134.2 percent, and human service projects by \$3.8 million or 165.7 percent. Counties reduced capital outlays for economic development by \$9.9 million or 99.9 percent, public safety by \$2.4 million or 9.2 percent, sanitation by \$1.1 million or 19.9 percent, and culture and recreation by \$2.9 million or 18.2 percent.

Street and highway capital projects accounted for 71 percent of all capital outlays for counties.

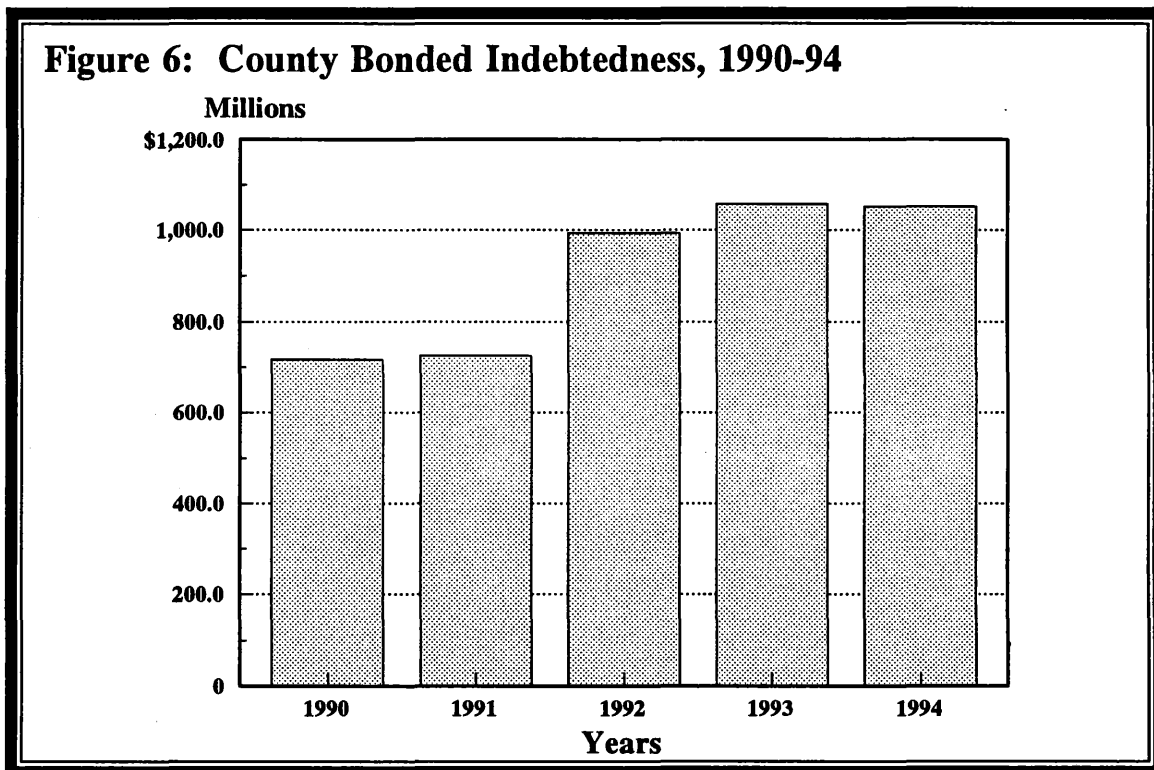
Figure 5 provides a summary of total governmental expenditures that includes current expenditures, capital outlay and debt service.



⁴ Debt service does not include enterprise fund debt service payments.

Indebtedness

Counties reported bonded debt of \$1.05 billion on December 31, 1994. This was a decrease of \$6.4 million or 0.6 percent from 1993. Twenty-seven counties issued bonds totaling \$85.2 million in 1994, compared to 40 counties that issued bonds totaling \$166.4 million in 1993. Counties retired bonds totaling \$92.5 million in 1994 compared to \$100.8 million in 1993. Counties also reported liabilities for compensated absences of \$175.8 million and other long-term debt of \$264.0 million in 1994. Figure 6 illustrates the growth in county bonded indebtedness, 1990-94.



Public Service Enterprises

In addition to providing services that are accounted for in governmental funds, counties also provided services through county-established enterprises that are intended to be self-sustaining through fees and user charges. Hospitals, nursing homes, and solid-waste management facilities are commonly operated as enterprises.

In 1994, county enterprise operations had operating expenses of \$625.8 million and operating revenues of \$625.7 million, resulting in an operating loss of \$52,994. County enterprises had nonoperating expenses of \$17.2 million, nonoperating revenues of \$43.0 million, and a net income of \$25.7 million. Net income increased 14.2 percent between 1993 and 1994.

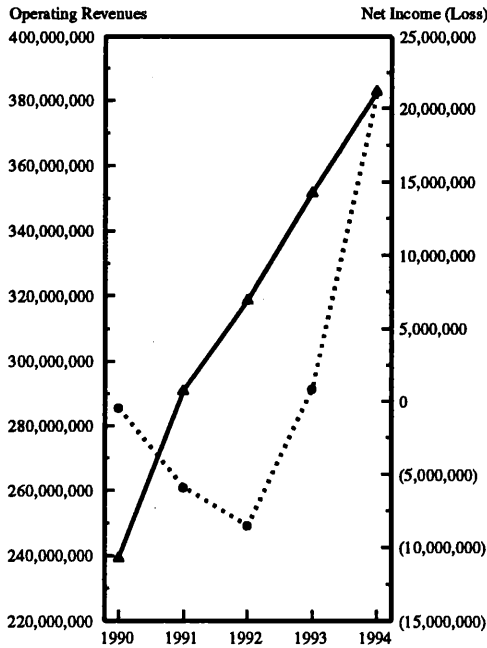
Figure 7 on page 9 and figure 8 on page 10 summarize county enterprise operations.

Figure 7: County Public Service Enterprises, 1993-94

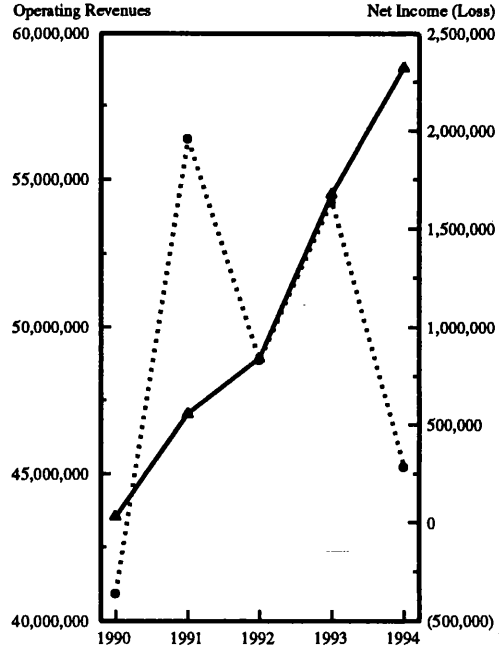
Public Service Enterprise	1993 Amount	1994 Amount	Percent Change
Hospitals			
Operating Revenues	\$351,672,450	\$382,827,221	8.9%
Operating Expenses	369,136,836	379,517,584	2.8%
Operating Income (loss)	(17,464,386)	3,309,637	119.0%
Nonoperating Revenues	22,401,550	22,805,580	1.8%
Nonoperating Expenses	4,068,969	4,993,602	22.7%
Net Income (loss)	868,195	21,121,615	2332.8%
Nursing Homes			
Operating Revenues	54,516,858	58,817,568	7.9%
Operating Expenses	54,761,020	58,556,051	6.9%
Operating Income (loss)	(244,162)	261,517	207.1%
Nonoperating Revenues	2,419,420	413,773	-82.9%
Nonoperating Expenses	534,476	392,349	-26.6%
Net Income (loss)	1,640,782	282,941	-82.8%
Nursing Services			
Operating Revenues	6,973,524	7,869,239	12.8%
Operating Expenses	9,906,314	10,936,923	10.4%
Operating Income (loss)	(2,932,790)	(3,067,684)	-4.6%
Nonoperating Revenues	2,445,148	2,604,070	6.5%
Nonoperating Expenses	3,908	12,590	222.2%
Net Income (loss)	(491,550)	(476,204)	3.1%
Sanitation Services			
Operating Revenues	98,252,802	84,628,675	-13.9%
Operating Expenses	94,660,329	94,744,412	0.1%
Operating Income (loss)	3,592,473	(10,115,737)	-381.6%
Nonoperating Revenues	16,383,835	15,896,733	-3.0%
Nonoperating Expenses	7,427,182	6,973,006	-6.1%
Net Income (loss)	12,549,126	(1,192,010)	-109.5%
Other Enterprise Services			
Operating Revenues	92,519,987	91,595,002	-1.0%
Operating Expenses	81,395,900	82,035,729	0.8%
Operating Income (loss)	11,124,087	9,559,273	-14.1%
Nonoperating Revenues	1,397,154	1,238,522	-11.4%
Nonoperating Expenses	4,560,195	4,815,125	5.6%
Net Income (loss)	7,961,046	5,982,670	-24.9%

**Figure 8: Five Year Trend of County Enterprise Operations:
Operating Revenues and Net Income**

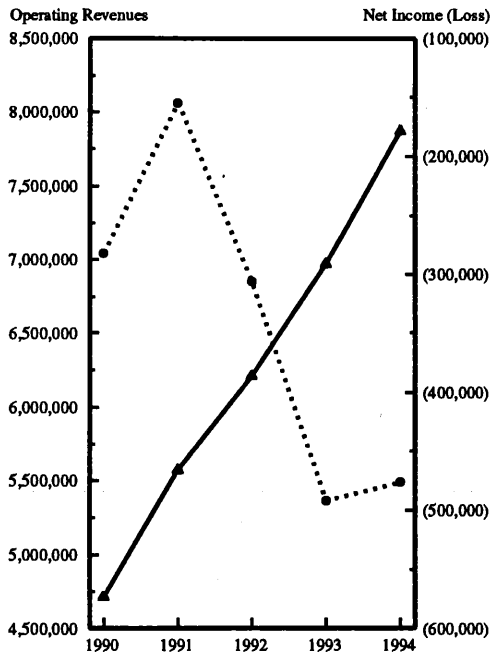
County Hospital Enterprises



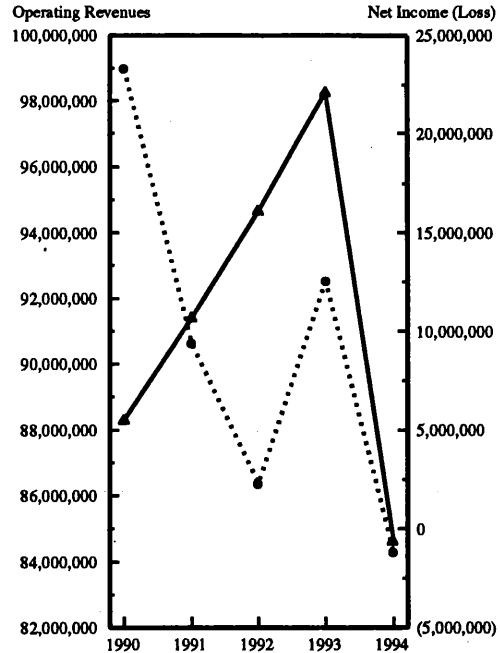
County Nursing Home Enterprises





County Nursing Service Enterprises



County Sanitation Enterprises



Operating Revenues  Net Income (Loss) 

DATA TABLES

TABLE 1
SUMMARY OF REVENUES AND EXPENDITURES FOR COUNTIES
2-YEAR COMPARISON/5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1990, 1991, 1992, 1993 AND 1994

	1990		1991		1992		1993		1994		1993/1994	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	5-YEAR CHANGE
POPULATION[*]	4,375,099		4,416,292		4,469,450		4,515,118		4,570,355			
NET TAXABLE TAX CAPACITY	2,967,776,246		3,076,158,374		3,017,444,957		3,195,403,284		3,157,983,863			
TAX LEVY	823,600,976		925,373,716		989,221,703		1,012,644,234		1,048,694,974			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
TAXES	951,172,466	34.0%	1,026,161,144	36.3%	1,074,371,366	38.2%	1,111,787,499	37.6%	1,154,044,084	37.6%	3.8%	21.3%
SPECIAL ASSESSMENTS	13,484,888	0.5%	14,306,574	0.5%	16,674,558	0.6%	16,951,391	0.6%	18,488,504	0.6%	9.1%	37.1%
LICENSES AND PERMITS	7,846,392	0.3%	9,177,639	0.3%	9,846,155	0.4%	10,743,443	0.4%	12,535,135	0.4%	16.7%	59.8%
INTERGOVERNMENTAL REVENUES:												
Federal Grants - Highways	18,488,290	0.7%	19,003,292	0.7%	27,510,005	1.0%	44,089,398	1.5%	43,077,024	1.4%	-2.3%	133.0%
- Human Services	370,248,333	13.2%	322,319,829	11.4%	272,208,364	9.7%	309,977,326	10.5%	307,875,304	10.0%	-0.7%	-16.8%
- Narcotics Control	657,436	0.0%	1,248,536	0.0%	1,276,283	0.0%	1,687,680	0.1%	2,004,911	0.1%	18.8%	205.0%
- Other Federal Grants	24,036,175	0.9%	29,467,736	1.0%	34,943,167	1.2%	36,899,557	1.2%	46,480,489	1.5%	26.0%	93.4%
Total Federal Grants	413,430,234	14.8%	372,039,393	13.2%	335,937,819	12.0%	392,653,961	13.3%	399,437,728	13.0%	1.7%	-3.4%
State Grants - HACA	286,490,332	10.2%	145,044,481	5.1%	145,779,764	5.2%	175,685,651	5.9%	193,382,542	6.3%	10.1%	-32.5%
- Manufactured Home HACA	1,173,651	0.0%	1,253,727	0.0%	2,159,102	0.1%	2,358,013	0.1%	1,505,948	0.0%	-36.1%	28.3%
- Attached Machinery Aid	2,381,787	0.1%	2,381,787	0.1%	1,890,848	0.1%	2,386,017	0.1%	2,337,613	0.1%	-2.0%	-1.9%
- Taconite Homestead Credit	161,528	0.0%	153,389	0.0%	169,170	0.0%	182,058	0.0%	205,974	0.0%	13.1%	27.5%
- Disparity Reduction Aid	14,544,069	0.5%	14,404,222	0.5%	14,277,704	0.5%	15,160,399	0.5%	14,962,820	0.5%	-1.3%	2.9%
- Highways	222,297,146	7.9%	218,677,077	7.7%	262,425,037	9.3%	261,647,763	8.8%	272,869,126	8.9%	4.3%	22.7%
- Human Services	318,816,981	11.4%	390,577,646	13.8%	292,768,303	10.4%	310,625,661	10.5%	284,954,527	9.3%	-8.3%	-10.6%
- Other State Grants and Aids	108,936,581	3.9%	141,659,708	5.0%	161,744,471	5.8%	141,640,452	4.8%	163,986,188	5.3%	15.8%	50.5%
Total State Grants	954,802,075	34.1%	914,152,037	32.4%	881,214,399	31.4%	909,686,014	30.7%	934,204,738	30.4%	2.7%	-2.2%
Local Units Grants	25,886,741	0.9%	25,656,829	0.9%	31,678,020	1.1%	22,028,646	0.7%	29,763,977	1.0%	35.1%	15.0%
TOTAL INTERGOVERNMENTAL REVENUES	1,394,119,050	49.8%	1,311,848,259	46.5%	1,248,830,238	44.5%	1,324,368,621	44.7%	1,363,406,443	44.4%	2.9%	-2.2%
CHARGES FOR SERVICES	184,049,965	6.6%	204,263,305	7.2%	215,064,738	7.7%	245,024,286	8.3%	252,524,870	8.2%	3.1%	37.2%
FINES AND FORFEITS	19,671,279	0.7%	17,862,062	0.6%	18,894,117	0.7%	18,196,603	0.6%	18,171,962	0.6%	-0.1%	-7.6%
INTEREST EARNINGS	106,779,368	3.8%	105,462,283	3.7%	102,324,757	3.6%	100,043,391	3.4%	101,863,561	3.3%	1.8%	-4.6%
ALL OTHER REVENUES	119,623,956	4.3%	135,114,612	4.8%	123,344,778	4.4%	133,185,840	4.5%	151,276,798	4.9%	13.6%	26.5%
TOTAL REVENUES	2,796,747,364	100.0%	2,824,195,878	100.0%	2,809,350,707	100.0%	2,960,301,074	100.0%	3,072,311,357	100.0%	3.8%	9.9%
OTHER FINANCING SOURCES:												
BORROWING - Bonds Issued	83,702,461		46,996,818		237,105,345		158,139,150		57,922,246			
- Other Long-term Debt	28,488,783		51,161,930		7,925,263		30,431,351		20,176,847			
TOTAL BORROWING	112,191,244		98,158,748		245,030,608		188,570,501		78,099,093			
OTHER SOURCES	237,038		1,323,035		775,864		397,104		1,640,275			
TRANSFERS FROM ENTERPRISE FUNDS	3,315,989		1,271,129		1,663,207		2,336,802		1,016,805			
TRANSFERS FROM GOVERNMENTAL FUNDS	50,317,762		43,636,827		51,759,937		87,963,573		72,427,131			
TOTAL REVENUES AND OTHER SOURCES	2,962,809,397		2,968,585,617		3,108,580,323		3,239,569,054		3,225,494,661			

NOTE: [*] 1990 POPULATION PROVIDED BY THE 1990 CENSUS; 1991 THROUGH 1994 POPULATION ESTIMATES PROVIDED BY THE STATE DEMOGRAPHER.

EXPENDITURES	1990		1991		1992		1993		1994		1993/1994	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	5-YEAR CHANGE
GENERAL GOVERNMENT - Current Expenditures	345,570,445	12.1%	356,358,400	12.8%	368,259,854	13.0%	378,322,244	12.5%	418,235,056	13.5%	10.5%	21.0%
- Capital Outlay	65,415,822	2.3%	68,914,064	2.5%	67,025,345	2.4%	50,643,326	1.7%	62,203,719	2.0%	22.8%	-4.9%
Total General Government	410,986,267	14.4%	425,272,464	15.3%	435,285,199	15.4%	428,965,570	14.2%	480,438,775	15.5%	12.0%	16.9%
PUBLIC SAFETY - Sheriff	119,467,442	4.2%	124,802,672	4.5%	134,431,561	4.8%	145,258,301	4.8%	161,931,236	5.2%	11.5%	35.5%
- Corrections	128,290,177	4.5%	140,833,336	5.1%	154,053,375	5.4%	169,214,825	5.6%	186,988,779	6.0%	10.5%	45.8%
- All Other	59,484,460	2.1%	63,001,595	2.3%	66,194,917	2.3%	76,092,863	2.5%	68,472,820	2.2%	-10.0%	15.1%
- Capital Outlay	12,768,826	0.4%	19,437,234	0.7%	42,027,196	1.5%	26,103,186	0.9%	23,702,410	0.8%	-9.2%	85.6%
Total Public Safety	320,010,905	11.2%	348,074,837	12.5%	396,707,049	14.0%	416,669,175	13.8%	441,095,245	14.2%	5.9%	37.8%
STREETS AND HIGHWAYS:												
Administration	28,652,900	1.0%	25,104,549	0.9%	26,406,919	0.9%	28,499,167	0.9%	27,417,511	0.9%	-3.7%	-4.3%
Operation and Maintenance	174,598,006	6.1%	167,847,460	6.0%	174,585,252	6.2%	191,029,560	6.3%	187,592,145	6.0%	-1.8%	7.4%
Capital Outlay	244,993,284	8.6%	219,979,210	7.9%	278,472,409	9.8%	293,031,072	9.7%	302,849,272	9.8%	3.4%	23.6%
Total Streets and Highways	448,244,190	15.7%	412,931,219	14.8%	479,464,580	16.9%	512,519,799	17.0%	517,858,928	16.7%	1.0%	15.3%
SANITATION - Current Expenditures	28,417,760	1.0%	31,755,125	1.1%	38,833,875	1.4%	41,628,318	1.4%	49,772,485	1.6%	19.6%	75.1%
- Capital Outlay	21,430,860	0.7%	3,467,556	0.1%	3,244,260	0.1%	5,616,491	0.2%	4,496,739	0.1%	-19.9%	-79.0%
Total Sanitation	49,848,620	1.7%	35,222,681	1.3%	42,078,135	1.5%	47,244,809	1.6%	54,269,224	1.7%	14.9%	8.9%
HUMAN SERVICES - Income Maintenance	599,699,350	21.0%	450,500,070	16.2%	361,792,843	12.8%	368,462,377	12.2%	369,434,461	11.9%	0.3%	-38.4%
- Social Services	387,844,861	13.6%	436,124,068	15.7%	489,533,373	17.3%	541,579,547	17.9%	531,230,808	17.1%	-1.9%	37.0%
- Other Human Service Costs	291,192,868	10.2%	314,136,720	11.3%	224,651,769	7.9%	260,989,131	8.6%	249,217,511	8.0%	-4.5%	-14.4%
- Capital Outlay	2,417,943	0.1%	5,226,064	0.2%	7,704,834	0.3%	2,277,006	0.1%	6,050,177	0.2%	165.7%	150.2%
Total Human Services	1,281,155,022	44.8%	1,205,986,922	43.3%	1,083,682,819	38.3%	1,173,308,061	38.8%	1,155,932,957	37.3%	-1.5%	-9.8%
HEALTH - Current Expenditures	92,797,932	3.2%	100,534,648	3.6%	106,054,760	3.7%	114,935,818	3.8%	115,069,637	3.7%	0.1%	24.0%
- Capital Outlay	2,356,274	0.1%	1,545,708	0.1%	1,244,494	0.0%	4,623,574	0.2%	10,826,452	0.3%	134.2%	359.3%
Total Health	95,154,206	3.3%	102,080,356	3.7%	107,299,254	3.8%	119,559,392	4.0%	125,896,089	4.1%	5.3%	32.3%
CULTURE AND RECREATION:												
LIBRARIES - Current Expenditures	38,669,585	1.4%	42,337,026	1.5%	43,904,214	1.6%	46,754,804	1.5%	48,763,436	1.6%	4.3%	26.1%
- Capital Outlay	8,690,484	0.3%	5,571,915	0.2%	12,227,360	0.4%	12,339,650	0.4%	9,676,974	0.3%	-21.6%	11.4%
PARKS/RECREATION - Current Expenditures	23,236,688	0.8%	23,639,280	0.8%	26,034,480	0.9%	27,554,320	0.9%	27,038,334	0.9%	-1.9%	16.4%
- Capital Outlay	4,082,326	0.1%	3,907,802	0.1%	4,103,269	0.1%	3,395,810	0.1%	3,395,376	0.1%	-6.6%	-16.8%
Total Culture and Recreation	74,679,083	2.6%	75,456,023	2.7%	86,269,323	3.0%	90,284,584	3.0%	88,874,120	2.9%	-1.6%	19.0%
CONSERVATION OF NAT. RESOURCES - Current	34,940,883	1.2%	38,903,620	1.4%	41,701,441	1.5%	43,046,781	1.4%	48,003,304	1.5%	11.5%	37.4%
- Capital	604,714	0.0%	89,086	0.0%	545,653	0.0%	163,691	0.0%	41,876	0.0%	-74.4%	-93.1%
Total Conservation of Nat. Resources	35,545,597	1.2%	38,992,706	1.4%	42,247,094	1.5%	43,210,472	1.4%	48,045,180	1.5%	11.2%	35.2%
ECONOMIC DEVELOPMENT - Current Expenditures	23,287,786	0.8%	23,856,723	0.9%	22,263,271	0.8%	28,187,844	0.9%	31,814,869	1.0%	12.9%	36.6%
- Capital Outlay	1,534,208	0.1%	4,383,287	0.2%	3,896,390	0.1%	9,926,086	0.3%	6,139	0.0%	-99.9%	-99.6%
Total Economic Development	24,821,994	0.9%	28,240,010	1.0%	26,159,661	0.9%	38,113,930	1.3%	31,821,008	1.0%	-16.5%	28.2%
ALL OTHER - Current Expenditures	16,515,551	0.6%	14,901,286	0.5%	17,343,543	0.6%	17,576,129	0.6%	18,150,818	0.6%	3.3%	9.9%
- Capital Outlay	16,337,190	0.6%	1,433,058	0.1%	424,299	0.0%	1,665,796	0.1%	3,421,476	0.1%	105.4%	-79.1%
DEBT SERVICE - Principal Paid on Bonds	32,701,290	1.1%	34,057,264	1.2%	44,634,407	1.6%	53,069,875	1.8%	60,199,723	1.9%	13.4%	84.1%
- Other Long-term Debt	11,218,971	0.4%	16,629,779	0.6%	19,353,164	0.7%	24,902,374	0.8%	23,250,170	0.7%	-6.6%	107.2%
- Interest and Fiscal Charges	42,342,259	1.5%	44,551,647	1.6%	48,924,185	1.7%	53,732,080	1.8%	52,586,825	1.7%	-2.1%	24.2%
TOTAL CURRENT EXPENDITURES	2,392,666,694	83.7%	2,354,636,578	84.6%	2,296,045,447	81.1%	2,479,092,029	82.1%	2,539,133,210	81.9%	2.4%	6.1%
TOTAL CAPITAL OUTLAY	380,631,931	13.3%	333,954,984	12.0%	420,915,509	14.9%	410,025,688	13.6%	426,670,610	13.8%	4.1%	12.1%
TOTAL DEBT SERVICE	86,262,520	3.0%	95,238,690	3.4%	112,911,756	4.0%	131,704,329	4.4%	136,036,718	4.4%	3.3%	57.7%
TOTAL EXPENDITURES	2,859,561,145	100.0%	2,783,830,252	100.0%	2,829,872,712	100.0%	3,020,822,046	100.0%	3,101,840,538	100.0%	2.7%	8.5%

OTHER FINANCING USES:

DEPT REDEMPTION - Refunded Bonds[*]					9,370,516		44,360,444		2,361,373			
OTHER USES	90,221		11,760,463		156,060		923,974		0			
TRANSFERS TO ENTERPRISE FUNDS	3,190,237		2,728,747		9,135,383		1,962,141		6,799,062			
TRANSFERS TO GOVERNMENTAL FUNDS	50,317,762		43,636,827		51,759,937		87,963,573		72,427,131			
TOTAL EXPENDITURES AND OTHER USES	2,913,159,365		2,841,956,289		2,900,294,608		3,156,032,178		3,183,428,104			

SUMMARY OF BONDED DEBT TRANSACTIONS:

OUTSTANDING JANUARY 1 [**]	642,468,837	716,284,669	723,740,305	993,130,701	1,059,599,203
ISSUED	120,070,000	77,315,528	377,411,012	166,402,000	85,189,460
PAID	44,959,590	68,607,945	107,747,616	100,813,168	92,457,953
OUTSTANDING DECEMBER 31	717,579,247	724,992,252	993,403,701	1,058,719,533	1,052,330,710

NOTE: [*] FOR THE YEARS 1990 AND 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.

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
POPULATION (1994 Estimate)	12,951	266,713	28,830	36,090	32,743	6,025
NET TAXABLE TAX CAPACITY	8,818,528	146,471,565	13,890,948	12,395,803	15,360,218	2,978,867
1993 TAX LEVY (Payable in 1994)	5,027,288	37,720,707	7,809,633	7,365,798	6,312,344	1,456,574
REVENUES						
TAXES	5,517,366	50,276,418	8,221,580	7,694,243	6,460,628	1,515,720
SPECIAL ASSESSMENTS	49	....	503,136	1,078,483	23,561	95,750
LICENSES AND PERMITS	205,627	339,205	111,778	82,929	78,511	2,035
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	35,599	1,114,848	207,078	55,181	288,805	....
- Human Services	1,275,081	14,983,926	3,162,320	4,266,296	1,716,321	618,108
- Narcotics Control	....	178,612	....	....	....	....
- Other Federal Grants	141,723	3,859,606	83,129	147,017	104,946	486,661
State Grants - HACA	751,632	11,689,815	704,690	214,984	1,095,392	646,768
- Manufactured Home HACA	6,966	252,202	16,992	39,485	31,403	1,837
- Attached Machinery Aid	....	90,099	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	15,793	175	5,907	9	11,288	118,798
- Highways	1,841,505	2,694,578	5,135,684	3,051,489	2,181,330	1,277,242
- Human Services	1,367,221	14,647,407	2,740,693	5,018,461	1,556,822	764,960
- Other State Grants and Aids	975,170	5,375,846	651,863	1,438,576	456,298	181,973
Local Units Grants	....	2,369,915	18,100	....	674,372	41,508
TOTAL INTERGOVERNMENTAL REVENUES	6,410,690	57,257,029	12,726,456	14,231,498	8,116,977	4,137,855
CHARGES FOR SERVICES	885,456	16,288,318	1,835,192	1,559,123	785,620	229,260
FINES AND FORFEITS	91,494	1,070,698	207,073	325,130	135,475	896
INTEREST EARNINGS	432,994	6,105,079	435,910	629,913	334,199	125,015
ALL OTHER REVENUES	1,562,271	8,378,043	884,316	2,674,555	756,957	517,384
TOTAL REVENUES	15,105,947	139,714,790	24,925,441	28,275,874	16,691,928	6,623,915
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	8,215,000	....	....	860,000	....
- OTHER LONG-TERM DEBT	....	....	94,800	51,859	....	....
OTHER SOURCES	....	....	....	35,000	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	51,449	6,855,841	40,501	192,127	250,000	100,000
TOTAL REVENUES AND OTHER SOURCES	15,157,396	154,785,631	25,060,742	28,554,860	17,801,928	6,723,915

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE
GENERAL GOVERNMENT - Current Expenditures	1,830,242	21,507,754	2,489,005	3,065,032	2,423,413	720,984
- Capital Outlay	13,455	7,268,978	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	1,843,697	28,776,732	2,489,005	3,065,032	2,423,413	720,984
PUBLIC SAFETY						
Sheriff	624,129	11,375,320	1,269,830	1,149,791	2,073,298	364,554
Corrections	757,419	9,158,425	829,691	1,233,349	221,849	28,853
All Other	51,701	295,826	81,877	359,686	70,372	16,566
Capital Outlay	.....	375,770	.....	.....	421,949	.....
TOTAL PUBLIC SAFETY	1,433,249	21,205,341	2,181,398	2,742,826	2,787,468	409,973
STREETS AND HIGHWAYS						
Administration	239,746	739,184	151,863	214,975	131,612	244,496
Operation and Maintenance	1,351,876	4,152,255	2,004,856	1,924,162	1,389,533	1,028,569
Capital Outlay	1,366,981	9,194,508	4,080,886	1,756,545	2,040,127	900,019
TOTAL STREETS AND HIGHWAYS	2,958,603	14,085,947	6,237,605	3,895,682	3,561,272	2,173,084
SANITATION - Current Expenditures	320,445	3,735,645	1,107,219	1,885,706	1,559,907	264,840
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	320,445	3,735,645	1,107,219	1,885,706	1,559,907	264,840
HUMAN SERVICES						
Income Maintenance	2,020,586	20,853,235	2,728,413	5,023,736	2,381,909	695,254
Social Services	2,448,141	29,270,736	5,880,069	8,012,918	3,283,863	1,111,381
Other Human Service Costs	.....	395,290	.....	57,394	.....	60,997
Capital Outlay	.....	69,413	.....	.....	.....	.....
TOTAL HUMAN SERVICES	4,468,727	50,588,674	8,608,482	13,094,048	5,665,772	1,867,632
HEALTH - Current Expenditures	740,526	3,228,760	125,000	54,980	665,402	62,895
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	740,526	3,228,760	125,000	54,980	665,402	62,895
CULTURE AND RECREATION						
Libraries - Current Expenditures	95,268	4,100,686	94,000	86,798	261,611	28,903
- Capital Outlay	.....	30,568	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	254,344	3,467,349	199,401	186,748	38,530	22,647
- Capital Outlay	.....	29,151	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	349,612	7,627,754	293,401	273,546	300,141	51,550
CONSERVATION OF NATURAL RESOURCES - Current Exp	1,082,608	533,286	580,033	1,085,533	188,403	156,414
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	1,082,608	533,286	580,033	1,085,533	188,403	156,414
ECONOMIC DEVELOPMENT - Current Expenditures	31,464	4,603,562	75,329	76,987	79,309	490,639
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	31,464	4,603,562	75,329	76,987	79,309	490,639
ALL OTHER - Current Expenditures	.....	1,088,850	163,060	718,501	.....	124,193
- Capital Outlay	.....	.....	161,774	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	165,000	1,870,381	300,000	1,365,000	.....	.....
- Other Long-term Debt	45,000	862,840	443,913	57,840	182,685	.....
- Interest and Fiscal Charges	51,362	5,981,058	308,126	386,184	48,611	.....
TOTAL CURRENT EXPENDITURES	11,848,495	118,506,163	17,779,646	25,136,296	14,769,011	5,422,185
TOTAL CAPITAL OUTLAY	1,380,436	16,968,388	4,242,660	1,756,545	2,462,076	900,019
TOTAL DEBT SERVICE	261,362	8,714,279	1,052,039	1,809,024	231,296	.....
TOTAL EXPENDITURES	13,490,293	144,188,830	23,074,345	28,701,865	17,462,383	6,322,204
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	51,449	6,855,841	40,501	192,127	250,000	100,000
TOTAL EXPENDITURES AND OTHER USES	13,541,742	151,044,671	23,114,846	28,893,992	17,712,383	6,422,204

**TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994**

	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
POPULATION (1994 Estimate)	54,995	27,359	30,194	55,025	22,996	13,123
NET TAXABLE TAX CAPACITY	31,754,355	12,588,949	13,632,532	40,257,984	20,016,636	7,502,456
1993 TAX LEVY (Payable in 1994)	11,468,379	4,319,008	7,964,880	12,260,492	8,109,488	3,224,644
REVENUES						
TAXES	11,845,412	4,364,339	8,254,850	15,614,454	9,150,507	3,276,417
SPECIAL ASSESSMENTS	273,557	427,032	.....	34,930	.....	497,676
LICENSES AND PERMITS	101,257	16,334	40,345	300,368	43,982	7,183
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	652,224	9,591	1,084,760	45,890	207,657	43,497
- Human Services	4,560,840	2,001,796	2,725,107	3,061,849	2,297,833	966,564
- Narcotics Control	80,000	18,585	.....	60,000	.....	50,763
- Other Federal Grants	113,251	90,403	87,364	236,415	707,167	81,556
State Grants - HACA	2,307,695	1,370,919	1,553,049	3,414,752	388,107	1,006,539
- Manufactured Home HACA	34,559	.....	.....	60,125	.....	5,626
- Attached Machinery Aid	65,317	.....	490,939	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	102,207	38,950	519,616	3,612	8,298	169,675
- Highways	2,779,295	2,286,838	2,554,556	1,467,154	3,853,649	2,086,294
- Human Services	3,355,109	1,799,378	2,821,060	2,439,277	2,629,859	1,023,485
- Other State Grants and Aids	1,233,578	772,290	854,077	890,228	1,787,228	188,562
Local Units Grants	97,352	333,179	4,245	1,520,688	45,846	55,202
TOTAL INTERGOVERNMENTAL REVENUES	15,381,427	8,721,929	12,694,773	13,199,990	11,925,644	5,677,763
CHARGES FOR SERVICES	4,011,775	1,731,939	2,103,480	3,125,858	2,051,266	378,489
FINES AND FORFEITS	256,877	94,838	151,416	330,266	169,567	.....
INTEREST EARNINGS	1,360,215	326,800	436,258	1,460,462	587,586	416,181
ALL OTHER REVENUES	670,543	644,400	928,786	886,402	1,458,807	651,095
TOTAL REVENUES	33,901,063	16,327,611	24,609,908	34,952,730	25,387,359	10,904,804
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	850,925	404,585	1,247,326	.....	992,756	.....
- OTHER LONG-TERM DEBT	2,643,280	49,856	49,703	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	118,380
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	3,005,942	588,891	719,404	568,053	183,620	628,558
TOTAL REVENUES AND OTHER SOURCES	40,401,210	17,370,943	26,626,341	35,520,783	26,563,735	11,651,742

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	BLUE EARTH	BROWN	CARLTON	CARVER	CASS	CHIPPEWA
GENERAL GOVERNMENT - Current Expenditures	4,134,763	2,009,426	3,728,808	6,799,274	3,283,658	1,555,585
- Capital Outlay	1,338,124	.....	.....	5,576,873	.....	.....
TOTAL GENERAL GOVERNMENT	5,472,887	2,009,426	3,728,808	12,376,147	3,283,658	1,555,585
PUBLIC SAFETY						
Sheriff	1,656,149	793,764	1,403,822	4,663,397	1,539,256	438,870
Corrections	1,653,332	857,348	1,372,127	583,154	903,620	295,164
All Other	51,833	177,180	335,563	167,399	130,854	139,803
Capital Outlay	.....	4,459,294	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	3,361,314	6,287,586	3,111,512	5,413,950	2,573,730	873,837
STREETS AND HIGHWAYS						
Administration	314,743	123,180	365,835	195,769	242,854	134,356
Operation and Maintenance	3,010,848	1,555,610	2,395,780	1,946,233	2,379,576	863,079
Capital Outlay	3,656,201	1,460,317	3,720,164	3,985,494	3,077,316	1,916,505
TOTAL STREETS AND HIGHWAYS	6,981,792	3,139,107	6,481,779	6,127,496	5,699,746	2,913,940
SANITATION - Current Expenditures	936,455	613,480	822,944	.....	1,787,384	868,550
- Capital Outlay	.....	431,050	1,665,657	.....	1,073,125	.....
TOTAL SANITATION	936,455	1,044,530	2,488,601	.....	2,860,509	868,550
HUMAN SERVICES						
Income Maintenance	3,749,071	1,916,496	3,071,209	1,724,969	2,926,765	995,896
Social Services	7,293,254	3,474,408	5,399,798	8,475,451	4,796,008	2,609,612
Other Human Service Costs	.....	.....	.....	.....	.....	.....
Capital Outlay	80,289	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	11,122,614	5,390,904	8,471,007	10,200,420	7,722,773	3,605,508
HEALTH - Current Expenditures	652,453	810,004	964,969	1,048,673	1,441,890	76,171
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	652,453	810,004	964,969	1,048,673	1,441,890	76,171
CULTURE AND RECREATION						
Libraries - Current Expenditures	268,771	53,896	62,646	595,193	.....	203,065
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	374,911	344,291	165,060	361,852	3,000	56,085
- Capital Outlay	4,875	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	648,557	398,187	227,706	957,045	3,000	259,150
CONSERVATION OF NATURAL RESOURCES - Current Exp	933,342	441,858	461,427	358,247	1,133,015	691,903
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	933,342	441,858	461,427	358,247	1,133,015	691,903
ECONOMIC DEVELOPMENT - Current Expenditures	29,994	44,793	260,630	5,185	356,391	44,097
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	29,994	44,793	260,630	5,185	356,391	44,097
ALL OTHER - Current Expenditures	.....	117,595	21,057	.....	.....	308,412
- Capital Outlay	.....	178,884	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	795,000	267,000	160,000	700,000	180,000	130,000
- Other Long-term Debt	940,313	29,763	179,602	.....	236,768	10,000
- Interest and Fiscal Charges	145,452	404,920	325,693	1,054,378	273,142	36,446
TOTAL CURRENT EXPENDITURES	25,059,919	13,333,329	20,831,675	26,924,796	20,924,271	9,280,648
TOTAL CAPITAL OUTLAY	5,079,489	6,529,545	5,385,821	9,562,367	4,150,441	1,916,505
TOTAL DEBT SERVICE	1,880,765	701,683	665,295	1,754,378	689,910	176,446
TOTAL EXPENDITURES	32,020,173	20,564,557	26,882,791	38,241,541	25,764,622	11,373,599
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	3,005,942	588,891	719,404	568,053	183,620	628,558
TOTAL EXPENDITURES AND OTHER USES	35,026,115	21,153,448	27,602,195	38,809,594	25,948,242	12,002,157

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
POPULATION (1994 Estimate)	34,700	52,148	8,371	4,088	12,732	47,299
NET TAXABLE TAX CAPACITY	15,928,467	20,567,888	4,978,352	5,240,343	8,236,629	36,963,908
1993 TAX LEVY (Payable in 1994)	8,098,997	9,305,994	3,289,804	2,678,376	3,612,633	11,313,861
REVENUES						
TAXES	8,415,374	8,715,558	3,376,191	3,741,812	3,761,373	11,605,483
SPECIAL ASSESSMENTS	713,326	422,317	342,094	72,670	245,610	31,950
LICENSES AND PERMITS	367,866	12,078	8,935	59,552	4,794	332,441
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	722,543	386,067	262,343	559,636	64,427	126,904
- Human Services	1,891,209	3,589,132	1,327,285	345,119	910,487	5,287,865
- Narcotics Control	30,000	35,210	.....	.....	5,000	.....
- Other Federal Grants	73,950	108,655	90,194	536,560	573,773	592,426
State Grants - HACA	2,118,210	1,628,808	294,490	300,127	1,056,930	1,005,083
- Manufactured Home HACA	50,622	.....	4,116	1,943	.....	24,610
- Attached Machinery Aid	.....	72,233	.....	.....	.....	57,940
- Taconite Homestead Credit	.....	.....	.....	.....	.....	205,974
- Disparity Reduction Aid	6,942	1,035,918	68,586	4,578	73,255	21,058
- Highways	1,054,017	3,460,213	1,225,354	3,240,165	2,537,948	2,460,373
- Human Services	2,186,521	3,982,379	984,423	300,251	1,089,144	5,064,862
- Other State Grants and Aids	933,028	442,209	550,359	465,778	237,282	698,020
Local Units Grants	.....	.....	10,225	.....	.....	36,548
TOTAL INTERGOVERNMENTAL REVENUES	9,067,042	14,740,824	4,817,375	5,754,157	6,548,246	15,581,663
CHARGES FOR SERVICES	1,890,497	1,502,194	538,197	726,069	588,401	2,804,232
FINES AND FORFEITS	681,739	202,078	39,934	54,269	45,351	278,531
INTEREST EARNINGS	797,289	535,895	291,226	433,586	262,138	559,597
ALL OTHER REVENUES	1,509,341	1,920,711	891,323	325,657	764,942	847,993
TOTAL REVENUES	23,442,474	28,051,655	10,305,275	11,167,772	12,220,855	32,041,890
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	490,000	.....	.....	.....	313,074	.....
- OTHER LONG-TERM DEBT	419,915	.....	3,206	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	533,250
- GOVERNMENTAL FUNDS	1,698,001	.....	.....	332,709	50,000	.....
TOTAL REVENUES AND OTHER SOURCES	26,050,390	28,051,655	10,308,481	11,500,481	12,583,929	32,575,140

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	CHISAGO	CLAY	CLEARWATER	COOK	COTTONWOOD	CROW WING
GENERAL GOVERNMENT - Current Expenditures	2,641,235	2,890,664	1,153,945	1,523,362	1,338,265	5,939,592
- Capital Outlay	490,667	.....	.....	122,010	34,173	.....
TOTAL GENERAL GOVERNMENT	3,131,902	2,890,664	1,153,945	1,645,372	1,372,438	5,939,592
PUBLIC SAFETY						
Sheriff	1,357,183	1,401,009	510,623	528,404	507,566	2,804,872
Corrections	1,373,052	1,434,137	177,266	107,396	217,177	44,190
All Other	231,291	131,570	49,327	247,854	22,811	295,400
Capital Outlay	141,718	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	3,103,244	2,966,716	737,216	883,654	747,554	3,144,462
STREETS AND HIGHWAYS						
Administration	434,768	341,532	320,493	129,828	286,508	521,519
Operation and Maintenance	1,114,488	2,094,586	995,053	1,148,311	1,347,755	2,651,274
Capital Outlay	1,561,221	3,537,727	824,127	3,387,163	1,859,727	2,284,716
TOTAL STREETS AND HIGHWAYS	3,110,477	5,973,845	2,139,673	4,665,302	3,493,990	5,457,509
SANITATION - Current Expenditures	461,989	43,615	436,205	733,964	905,757	26,983
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	461,989	43,615	436,205	733,964	905,757	26,983
HUMAN SERVICES						
Income Maintenance	2,314,855	4,879,230	1,981,597	276,411	1,247,731	5,677,066
Social Services	5,016,849	8,983,163	1,286,149	840,181	2,310,607	7,787,006
Other Human Service Costs	.....	.....	142,638	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	7,331,704	13,862,393	3,410,384	1,116,592	3,558,338	13,464,072
HEALTH - Current Expenditures	1,124,396	.....	65,000	370,035	53,305	1,371,519
- Capital Outlay	320,997	.....	.....	.....	.....	.....
TOTAL HEALTH	1,445,393	.....	65,000	370,035	53,305	1,371,519
CULTURE AND RECREATION						
Libraries - Current Expenditures	177,309	147,939	41,724	64,185	46,557	233,797
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	128,366	94,764	117,324	226,873	132,544	131,938
- Capital Outlay	8,374	.....	.....	174,816	.....	.....
TOTAL CULTURE AND RECREATION	314,049	242,703	159,048	465,874	179,101	365,735
CONSERVATION OF NATURAL RESOURCES - Current Exp	268,800	351,712	734,994	260,784	957,944	714,780
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	268,800	351,712	734,994	260,784	957,944	714,780
ECONOMIC DEVELOPMENT - Current Expenditures	283,924	72,889	44,807	181,008	4,609	304,134
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	283,924	72,889	44,807	181,008	4,609	304,134
ALL OTHER - Current Expenditures	1,387,699	272,070	63,587	42,455	33,798	810,466
- Capital Outlay	.....	.....	.....	146,897	7,413	.....
DEBT SERVICE - Principal Paid on Bonds	770,000	915,000	.....	290,000	265,000	100,000
- Other Long-term Debt	15,000	.....	130,176	32,517	.....	196,255
- Interest and Fiscal Charges	1,228,501	172,330	19,166	344,549	363,837	230,387
TOTAL CURRENT EXPENDITURES	18,316,204	23,138,880	8,120,732	6,681,051	9,412,934	29,314,536
TOTAL CAPITAL OUTLAY	2,522,977	3,537,727	824,127	3,830,886	1,901,313	2,284,716
TOTAL DEBT SERVICE	2,013,501	1,087,330	149,342	667,066	628,837	526,642
TOTAL EXPENDITURES	22,852,682	27,763,937	9,094,201	11,179,003	11,943,084	32,125,894
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	836,278	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,698,001	.....	.....	332,709	50,000	.....
TOTAL EXPENDITURES AND OTHER USES	24,550,683	28,600,215	9,094,201	11,511,712	11,993,084	32,125,894

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
POPULATION (1994 Estimate)	308,002	16,511	29,971	16,655	20,799	32,973
NET TAXABLE TAX CAPACITY	243,542,181	7,340,371	17,224,648	10,913,139	7,576,485	16,253,431
1993 TAX LEVY (Payable in 1994)	54,232,336	2,827,581	7,005,452	3,400,263	3,165,450	6,774,210
REVENUES						
TAXES	64,296,270	2,862,313	7,223,787	3,480,418	2,890,575	6,890,921
SPECIAL ASSESSMENTS	....	11,324	43,906	246,222	....	821,915
LICENSES AND PERMITS	595,110	8,235	125,381	511	27,821	7,436
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	233,322	139,849	....	362,986	570,024	1,030
- Human Services	16,495,645	1,112,171	1,878,465	....	1,083,795	3,217,380
- Narcotics Control	121,100	....	11,225	....	....	....
- Other Federal Grants	4,676,909	80,404	30,941	248,848	90,283	306,728
State Grants - HACA	11,086,739	1,281,867	1,596,111	977,827	924,287	1,816,339
- Manufactured Home HACA	169,716	....	15,932	....	....	....
- Attached Machinery Aid	375,974	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	2,650	306,012	9,125	102,464	268,167	79,761
- Highways	8,382,612	1,793,884	1,845,953	1,718,361	3,943,866	3,575,733
- Human Services	15,411,389	677,724	2,451,353	....	1,730,817	2,492,206
- Other State Grants and Aids	7,333,400	141,515	488,508	325,885	245,151	706,788
Local Units Grants	8,079,062	....	99,005	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	72,368,518	5,533,426	8,426,618	3,736,371	8,856,390	12,195,965
CHARGES FOR SERVICES	11,185,569	1,146,033	1,576,784	445,307	1,641,783	1,879,880
FINES AND FORFEITS	1,009,102	57,040	344,117	55,200	91,786	232,465
INTEREST EARNINGS	7,511,092	115,759	552,887	288,735	238,898	667,412
ALL OTHER REVENUES	2,230,403	206,659	475,870	473,014	136,573	538,186
TOTAL REVENUES	159,196,064	9,940,789	18,769,350	8,725,778	13,883,826	23,234,180
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	3,229,853	198,165	....	1,690,185
- OTHER LONG-TERM DEBT	....	....	86,101	....	....	....
OTHER SOURCES	655,944	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	7,150	....	....	....	....
- GOVERNMENTAL FUNDS	8,813,208	244,814	815,389	825,124	550,000	370,768
TOTAL REVENUES AND OTHER SOURCES	168,665,216	10,192,753	22,900,693	9,749,067	14,433,826	25,295,133

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	DAKOTA	DODGE	DOUGLAS	FARIBAULT	FILLMORE	FREEBORN
GENERAL GOVERNMENT - Current Expenditures	27,791,380	1,519,455	2,561,648	1,326,014	1,575,136	2,501,435
- Capital Outlay	2,083,330	.....	3,066,857	.....	.....	199,742
TOTAL GENERAL GOVERNMENT	29,874,710	1,519,455	5,628,505	1,326,014	1,575,136	2,701,177
PUBLIC SAFETY						
Sheriff	9,131,900	1,220,364	1,067,454	563,019	636,702	954,432
Corrections	6,216,261	95,833	897,756	216,061	495,140	705,452
All Other	272,046	31,361	77,367	80,426	22,885	28,345
Capital Outlay	.....	.....	.....	.....	.....	105,848
TOTAL PUBLIC SAFETY	15,620,207	1,347,558	2,042,577	859,506	1,154,727	1,794,077
STREETS AND HIGHWAYS						
Administration	262,385	212,039	215,781	157,467	317,825	159,714
Operation and Maintenance	3,071,554	1,117,070	2,312,427	1,862,805	1,927,210	1,604,388
Capital Outlay	18,608,321	1,809,445	1,559,712	1,784,847	3,753,699	3,097,557
TOTAL STREETS AND HIGHWAYS	21,942,260	3,138,554	4,087,920	3,805,119	5,998,734	4,861,659
SANITATION - Current Expenditures	4,274,405	.....	603	126,712	.....	276,344
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	4,274,405	.....	603	126,712	.....	276,344
HUMAN SERVICES						
Income Maintenance	19,294,472	844,614	2,082,116	.....	1,048,723	2,369,543
Social Services	30,784,786	1,663,590	4,728,685	.....	2,232,254	5,970,241
Other Human Service Costs	.....	.....	.....	835,087	.....	168,037
Capital Outlay	.....	.....	.....	.....	.....	62,157
TOTAL HUMAN SERVICES	50,079,258	2,508,204	6,810,801	835,087	3,280,977	8,569,978
HEALTH - Current Expenditures	4,333,986	508,654	15,250	.....	929,546	858,132
- Capital Outlay	.....	.....	.....	.....	.....	1,628
TOTAL HEALTH	4,333,986	508,654	15,250	.....	929,546	859,760
CULTURE AND RECREATION						
Libraries - Current Expenditures	5,266,411	21,770	288,809	130,848	63,500	100,000
- Capital Outlay	2,309,943	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	3,378,767	16,403	372,504	131,504	43,400	60,541
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	10,955,121	38,173	661,313	262,352	106,900	160,541
CONSERVATION OF NATURAL RESOURCES - Current Exp	760,483	271,068	418,025	585,338	365,510	1,386,674
- Capital Outlay	.....	.....	.....	.....	.....	2,371
TOTAL CONSERVATION OF NATURAL RESOURCES	760,483	271,068	418,025	585,338	365,510	1,389,045
ECONOMIC DEVELOPMENT - Current Expenditures	4,952,931	11,525	34,203	342,932	41,115	900
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	4,952,931	11,525	34,203	342,932	41,115	900
ALL OTHER - Current Expenditures	.....	182,185	354,156	475,909	125,431	375,660
- Capital Outlay	.....	.....	.....	224,952	.....	74,873
DEBT SERVICE - Principal Paid on Bonds	8,635,000	.....	255,000	200,000	.....	325,000
- Other Long-term Debt	1,640,000	116,804	274,788	75,000	.....	400,000
- Interest and Fiscal Charges	6,404,701	182,827	484,092	354,303	.....	138,809
TOTAL CURRENT EXPENDITURES	119,791,767	7,715,931	15,426,784	6,834,122	9,824,377	17,519,838
TOTAL CAPITAL OUTLAY	23,001,594	1,809,445	4,626,569	2,009,799	3,753,699	3,544,176
TOTAL DEBT SERVICE	16,679,701	299,631	1,013,880	629,303	.....	863,809
TOTAL EXPENDITURES	159,473,062	9,825,007	21,067,233	9,473,224	13,578,076	21,927,823
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	188,858	165,513	.....	15,162	.....
- GOVERNMENTAL FUNDS	8,813,208	244,814	815,389	825,124	550,000	370,768
TOTAL EXPENDITURES AND OTHER USES	168,286,270	10,258,679	22,048,135	10,298,348	14,143,238	22,298,591

**TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994**

	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
POPULATION (1994 Estimate)	42,053	6,169	1,056,673	18,929	15,705	28,037
NET TAXABLE TAX CAPACITY	45,571,120	3,855,448	1,063,202,827	6,003,555	10,904,599	10,242,192
1993 TAX LEVY (Payable in 1994)	10,158,715	1,754,658	298,478,748	3,015,144	4,120,030	5,995,414
REVENUES						
TAXES	9,923,319	1,757,949	312,170,320	3,072,348	4,453,872	6,119,229
SPECIAL ASSESSMENTS	2,293	62,141	....	....	....	1,189
LICENSES AND PERMITS	119,212	78	2,211,009	29,575	109,795	228,740
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	72,066	75,358	12,463,519	....	154,964	....
- Human Services	1,681,380	457,938	67,447,371	1,002,168	974,721	1,869,168
- Narcotics Control	....	....	....	....	....	....
- Other Federal Grants	51,049	16,896	8,746,720	6,459	19,220	204,497
State Grants - HACA	1,181,168	524,670	38,301,537	1,158,532	489,368	1,923,564
- Manufactured Home HACA	16,231	2,444	45,312	....	7,570	36,039
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	40,397	8,378	....	189,822	....	58,720
- Highways	3,402,480	1,382,131	27,274,708	1,048,044	3,216,518	2,063,096
- Human Services	2,170,765	510,010	29,516,349	1,068,495	1,267,703	1,724,766
- Other State Grants and Aids	599,328	167,039	80,660,509	527,024	521,146	369,413
Local Units Grants	....	8,374	9,431,966	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	9,214,864	3,153,238	273,887,991	5,000,544	6,651,210	8,249,263
CHARGES FOR SERVICES	950,947	517,130	64,117,130	1,338,885	379,853	639,590
FINES AND FORFEITS	206,680	....	1,204,167	71,511	63,580	240,594
INTEREST EARNINGS	657,342	66,378	26,030,434	357,130	256,814	635,302
ALL OTHER REVENUES	2,646,632	204,345	40,205,837	467,443	1,193,316	609,729
TOTAL REVENUES	23,721,289	5,761,259	719,826,888	10,337,436	13,108,440	16,723,636
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	1,900,000	....	....	....	93,720	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	95,000	....	....	....
- GOVERNMENTAL FUNDS	29,899	34,855	23,928,736	....	....	92,500
TOTAL REVENUES AND OTHER SOURCES	25,651,188	5,796,114	743,850,624	10,337,436	13,202,160	16,816,136

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	GOODHUE	GRANT	HENNEPIN	HOUSTON	HUBBARD	ISANTI
GENERAL GOVERNMENT - Current Expenditures	4,866,783	831,086	74,584,154	1,683,177	1,801,715	2,784,329
- Capital Outlay	.....	170,156	9,571,626	.....	.....	5,302,883
TOTAL GENERAL GOVERNMENT	4,866,783	1,001,242	84,155,780	1,683,177	1,801,715	8,087,212
PUBLIC SAFETY						
Sheriff	2,002,103	424,201	21,433,456	543,554	578,547	1,146,896
Corrections	1,436,828	53,407	72,018,885	436,287	383,826	729,177
All Other	282,344	4,938	54,933,964	116,812	56,029	45,070
Capital Outlay	.....	.....	5,650,349	.....	.....	.....
TOTAL PUBLIC SAFETY	3,721,275	482,546	154,036,654	1,096,653	1,018,402	1,921,143
STREETS AND HIGHWAYS						
Administration	211,382	217,550	242,131	92,522	152,885	181,759
Operation and Maintenance	2,323,130	948,993	18,854,819	1,502,114	1,767,230	1,011,805
Capital Outlay	3,443,466	926,917	37,003,294	505,228	2,544,568	1,649,698
TOTAL STREETS AND HIGHWAYS	5,977,978	2,093,460	56,100,244	2,099,864	4,464,683	2,843,262
SANITATION - Current Expenditures	590,375	310,309	40,273	614,276	.....	354,984
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	590,375	310,309	40,273	614,276	.....	354,984
HUMAN SERVICES						
Income Maintenance	2,214,257	429,874	90,496,052	661,062	1,336,881	1,491,924
Social Services	4,811,566	1,012,530	10,721,626	2,210,817	2,866,334	4,323,566
Other Human Service Costs	.....	.....	241,100,840	.....	.....	.....
Capital Outlay	.....	.....	1,133,176	.....	.....	.....
TOTAL HUMAN SERVICES	7,025,823	1,442,404	343,451,694	2,871,879	4,203,215	5,815,490
HEALTH - Current Expenditures	.....	.....	32,881,801	734,202	80,595	632,708
- Capital Outlay	.....	.....	10,423,431	.....	.....	.....
TOTAL HEALTH	.....	.....	43,305,232	734,202	80,595	632,708
CULTURE AND RECREATION						
Libraries - Current Expenditures	82,931	35,881	19,544,818	36,689	87,989	137,099
- Capital Outlay	.....	.....	7,260,838	.....	.....	.....
Parks and Recreation - Current Expenditures	109,669	19,032	.....	121,029	92,697	56,079
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	192,600	54,913	26,805,656	157,718	180,686	193,178
CONSERVATION OF NATURAL RESOURCES - Current Exp	208,781	216,111	.....	314,831	806,305	151,459
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	208,781	216,111	.....	314,831	806,305	151,459
ECONOMIC DEVELOPMENT - Current Expenditures	40,435	.....	868,636	32,264	14,416	19,521
- Capital Outlay	.....	.....	3,327	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	40,435	.....	871,963	32,264	14,416	19,521
ALL OTHER - Current Expenditures	.....	110,279	.....	303,120	179,909	10,608
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	66,000	10,000	14,705,000	.....	71,872	225,000
- Other Long-term Debt	573,952	14,302	2,850,000	.....	.....	105,000
- Interest and Fiscal Charges	54,040	32,692	4,040,063	.....	7,925	926,803
TOTAL CURRENT EXPENDITURES	19,180,584	4,614,191	637,721,455	9,402,756	10,205,358	13,076,984
TOTAL CAPITAL OUTLAY	3,443,466	1,097,073	71,046,041	505,228	2,544,568	6,952,581
TOTAL DEBT SERVICE	693,992	56,994	21,595,063	.....	79,797	1,256,803
TOTAL EXPENDITURES	23,318,042	5,768,258	730,362,559	9,907,984	12,829,723	21,286,368
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	21,896	.....	144,685	.....	80,000	.....
- GOVERNMENTAL FUNDS	29,899	34,855	23,928,736	.....	.....	92,500
TOTAL EXPENDITURES AND OTHER USES	23,369,837	5,803,113	754,435,980	9,907,984	12,909,723	21,378,868

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
POPULATION (1994 Estimate)	42,047	11,637	13,207	40,512	5,601	15,822
NET TAXABLE TAX CAPACITY	33,875,329	9,825,366	4,303,281	20,885,105	6,215,096	8,787,765
1993 TAX LEVY (Payable in 1994)	15,231,153	3,735,335	3,032,564	8,507,083	1,630,184	2,580,920
REVENUES						
TAXES	16,371,420	3,758,032	3,129,075	8,525,685	1,748,947	3,839,801
SPECIAL ASSESSMENTS	.....	293,704	21,033	1,337,728	95,565	301,559
LICENSES AND PERMITS	38,233	6,567	42,310	368,810	50	28,343
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	271,469	417,153	.....	149,662	226,325	191,633
- Human Services	3,949,561	1,105,590	886,080	2,507,275	359,962	1,342,883
- Narcotics Control	.....	1,310	.....	.....	.....	.....
- Other Federal Grants	218,564	29,758	96,494	175,055	56,882	41,522
State Grants - HACA	1,834,970	989,571	1,036,535	2,088,946	433,954	219,806
- Manufactured Home HACA	27,950	.....	22,677	27,682	2,118	.....
- Attached Machinery Aid	409,373	.....	.....	.....	.....	487,627
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	223,643	53,686	6,177	29,306	6,035	272,422
- Highways	5,703,329	1,955,462	1,425,644	3,176,309	2,312,745	3,374,471
- Human Services	4,033,330	744,494	981,081	3,285,506	277,849	1,221,569
- Other State Grants and Aids	1,484,376	278,027	282,159	1,171,999	305,107	1,187,050
Local Units Grants	309,847	27,083	4,072	.....	41,795	.....
TOTAL INTERGOVERNMENTAL REVENUES	18,466,412	5,602,134	4,740,919	12,611,740	4,022,772	8,338,983
CHARGES FOR SERVICES	4,472,379	454,136	804,258	5,223,426	441,406	1,161,459
FINES AND FORFEITS	291,119	80,048	83,517	.....	40,119	76,062
INTEREST EARNINGS	999,662	149,501	189,136	1,283,750	229,927	324,379
ALL OTHER REVENUES	2,106,049	358,773	640,338	798,060	411,487	1,485,852
TOTAL REVENUES	42,745,274	10,702,895	9,650,586	30,149,199	6,990,273	15,556,438
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	.....	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	625,000	.....	.....	9,160,454	.....	.....
OTHER SOURCES	14,435	.....	.....	.....	.....	765,891
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,682,122	.....	127,758	60,026	21,101	823,932
TOTAL REVENUES AND OTHER SOURCES	45,066,831	10,702,895	9,778,344	39,369,679	7,011,374	17,146,261

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON	KOOCHICHING
GENERAL GOVERNMENT - Current Expenditures	4,601,509	1,057,120	1,122,469	2,463,552	954,245	1,769,970
- Capital Outlay	894,163	120,521	.....	38,496	.....	.....
TOTAL GENERAL GOVERNMENT	5,495,672	1,177,641	1,122,469	2,502,048	954,245	1,769,970
PUBLIC SAFETY						
Sheriff	1,855,389	357,981	876,995	1,686,079	372,357	945,129
Corrections	1,279,786	406,542	116,764	2,117,978	126,852	173,367
All Other	238,093	63,336	10,847	217,597	52,044	19,053
Capital Outlay	.....	.....	.....	246,791	.....	.....
TOTAL PUBLIC SAFETY	3,373,268	827,859	1,004,606	4,268,445	551,253	1,137,549
STREETS AND HIGHWAYS						
Administration	281,900	137,555	144,979	440,495	127,490	390,156
Operation and Maintenance	7,029,723	1,916,800	1,299,614	2,589,901	972,295	1,144,222
Capital Outlay	5,293,016	1,568,001	1,259,681	3,403,327	1,651,888	2,162,618
TOTAL STREETS AND HIGHWAYS	12,604,639	3,622,356	2,704,274	6,433,723	2,751,673	3,696,996
SANITATION - Current Expenditures	4,632,075	63,574	175,331	1,160,858	97,326	1,181,076
- Capital Outlay	736,630	.....	.....	469,882	.....	.....
TOTAL SANITATION	5,368,705	63,574	175,331	1,630,740	97,326	1,181,076
HUMAN SERVICES						
Income Maintenance	3,397,559	907,362	1,175,152	2,627,993	331,861	1,321,933
Social Services	9,739,218	2,445,588	1,902,576	8,151,780	678,293	2,749,933
Other Human Service Costs	.....	.....	.....	.....	.....	.....
Capital Outlay	.....	.....	.....	4,057,534	.....	557,750
TOTAL HUMAN SERVICES	13,136,777	3,352,950	3,077,728	14,837,307	1,010,154	4,629,616
HEALTH - Current Expenditures	1,541,400	103,352	615,497	1,458,985	30,568	606,383
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,541,400	103,352	615,497	1,458,985	30,568	606,383
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	91,232	63,402	155,600	43,525	28,372
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	330,722	133,948	655	232,795	76,772	44,505
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	330,722	225,180	64,057	388,395	120,297	72,877
CONSERVATION OF NATURAL RESOURCES - Current Exp	1,267,929	514,642	193,893	831,382	323,905	761,139
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	1,267,929	514,642	193,893	831,382	323,905	761,139
ECONOMIC DEVELOPMENT - Current Expenditures	94,604	31,673	24,713	5,551	2,113	246,472
- Capital Outlay	2,812	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	97,416	31,673	24,713	5,551	2,113	246,472
ALL OTHER - Current Expenditures	665,964	282,836	219,807	340,658	369,176	93,204
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	1,390,000	85,000	60,000	1,891,400	430,000	960,000
- Other Long-term Debt	49,261	.....	.....	297,214	.....	.....
- Interest and Fiscal Charges	357,135	54,937	3,375	623,261	45,033	189,634
TOTAL CURRENT EXPENDITURES	36,955,871	8,513,541	7,942,694	24,481,204	4,558,822	11,474,914
TOTAL CAPITAL OUTLAY	6,926,621	1,688,522	1,259,681	8,216,030	1,651,888	2,720,368
TOTAL DEBT SERVICE	1,796,396	139,937	63,375	2,811,875	475,033	1,149,634
TOTAL EXPENDITURES	45,678,888	10,342,000	9,265,750	35,509,109	6,685,743	15,344,916
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	1,682,122	.....	127,758	60,026	21,101	823,932
TOTAL EXPENDITURES AND OTHER USES	47,361,010	10,342,000	9,393,508	35,569,135	6,706,844	16,168,848

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
POPULATION (1994 Estimate)	8,727	10,398	4,288	23,922	6,803	25,195
NET TAXABLE TAX CAPACITY	5,036,616	4,632,346	1,992,987	10,298,684	3,641,315	14,907,373
1993 TAX LEVY (Payable in 1994)	1,719,318	3,752,245	1,204,011	4,646,411	2,084,197	5,234,203
REVENUES						
TAXES	1,751,396	5,083,971	1,703,247	4,863,617	2,104,947	5,490,494
SPECIAL ASSESSMENTS	285,534	....	394,242	163,787	330,708	233,364
LICENSES AND PERMITS	1,160	12,909	33,195	68,911	1,798	12,218
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	48,456	560,000	32,148	16,491	32,235	....
- Human Services	584,513	876,179	204,867	1,375,358	....	....
- Narcotics Control	....	....	....	25,000	....	....
- Other Federal Grants	137,534	759,830	44,864	234,951	90,591	19,894
State Grants - HACA	606,679	949,646	316,759	1,662,948	714,325	1,209,377
- Manufactured Home HACA	1,134	3,215	8,543	11,329	1,555	6,079
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	69,660	225,354	14,403	115,935	51,169	37,401
- Highways	2,109,350	1,705,866	2,096,669	2,465,656	1,341,965	2,686,998
- Human Services	682,594	985,755	255,030	1,292,222	....	....
- Other State Grants and Aids	175,957	613,839	575,129	456,187	215,426	595,745
Local Units Grants	4,000	10,000	....	....	....	9,962
TOTAL INTERGOVERNMENTAL REVENUES	4,419,877	6,689,684	3,548,412	7,656,077	2,447,266	4,565,456
CHARGES FOR SERVICES	262,032	753,458	236,121	744,385	167,048	866,145
FINES AND FORFEITS	....	65,796	26,092	63,419	28,715	121,119
INTEREST EARNINGS	138,917	361,073	167,946	388,861	179,630	228,661
ALL OTHER REVENUES	162,880	1,041,631	259,422	1,054,758	210,874	1,238,879
TOTAL REVENUES	7,021,796	14,008,522	6,368,677	15,003,815	5,470,986	12,756,336
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	4,844,024	....	2,449,050	....	675,766
- OTHER LONG-TERM DEBT	....	....	....	....	....	1,400,000
OTHER SOURCES	....	....	....	....	1,358	3,600
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	24,931	328,366	....	....	....	....
TOTAL REVENUES AND OTHER SOURCES	7,046,727	19,180,912	6,368,677	17,452,865	5,472,344	14,835,702

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
GENERAL GOVERNMENT - Current Expenditures	703,792	1,842,979	990,828	2,421,311	777,282	2,565,065
- Capital Outlay	.....	.....	.....	.....	.....	2,389,014
TOTAL GENERAL GOVERNMENT	703,792	1,842,979	990,828	2,421,311	777,282	4,954,079
PUBLIC SAFETY						
Sheriff	400,488	969,183	240,259	721,704	385,955	552,794
Corrections	24,071	245,804	211,410	521,413	24,349	605,461
All Other	21,675	138,005	35,925	57,196	23,419	312,934
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	446,234	1,352,992	487,594	1,300,313	433,723	1,471,189
STREETS AND HIGHWAYS						
Administration	99,945	133,269	71,112	247,431	122,284	288,532
Operation and Maintenance	1,178,879	1,602,336	1,034,545	1,541,129	1,230,045	1,762,288
Capital Outlay	1,407,279	1,991,016	1,083,097	2,949,290	965,741	1,915,244
TOTAL STREETS AND HIGHWAYS	2,686,103	3,726,621	2,188,754	4,737,850	2,318,070	3,966,064
SANITATION - Current Expenditures	264,150	336,980	445,035	170,532	111,006	351,370
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	264,150	336,980	445,035	170,532	111,006	351,370
HUMAN SERVICES						
Income Maintenance	531,929	1,132,872	404,857	1,521,911	.....	.....
Social Services	1,219,050	2,126,890	421,648	3,414,045	.....	.....
Other Human Service Costs	.....	.....	22,743	.....	747,405	1,981,150
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	1,750,979	3,259,762	849,248	4,935,956	747,405	1,981,150
HEALTH - Current Expenditures	48,111	231,708	38,348	634,042	31,000	135,994
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	48,111	231,708	38,348	634,042	31,000	135,994
CULTURE AND RECREATION						
Libraries - Current Expenditures	46,608	59,627	14,428	220,309	22,667	140,094
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	10,192	440,372	162,320	92,457	114,183	159,142
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	56,800	499,999	176,748	312,766	136,850	299,236
CONSERVATION OF NATURAL RESOURCES - Current Exp	552,767	392,584	110,263	481,629	372,828	534,329
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	552,767	392,584	110,263	481,629	372,828	534,329
ECONOMIC DEVELOPMENT - Current Expenditures	8,702	80,000	153,445	31,260	181,783	4,743
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	8,702	80,000	153,445	31,260	181,783	4,743
ALL OTHER - Current Expenditures	74,049	127,966	33,988	.....	140,739	234,634
- Capital Outlay	.....	7,750	.....	2,546,119	.....	.....
DEBT SERVICE - Principal Paid on Bonds	30,000	155,000	265,000	165,000	210,000	40,000
- Other Long-term Debt	3,966	236,541	149,057	17,694	100,000	100,126
- Interest and Fiscal Charges	14,475	171,852	76,034	98,253	173,654	56,863
TOTAL CURRENT EXPENDITURES	5,184,408	9,860,575	4,391,154	12,076,369	4,284,945	9,628,530
TOTAL CAPITAL OUTLAY	1,407,279	1,998,766	1,083,097	5,495,409	965,741	4,304,258
TOTAL DEBT SERVICE	48,441	563,393	490,091	280,947	483,654	196,989
TOTAL EXPENDITURES	6,640,128	12,422,734	5,964,342	17,852,725	5,734,340	14,129,777
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	2,361,373	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	24,931	328,366	.....	.....	.....	.....
TOTAL EXPENDITURES AND OTHER USES	6,665,059	15,112,473	5,964,342	17,852,725	5,734,340	14,129,777

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
POPULATION (1994 Estimate)	33,295	5,130	10,766	22,842	21,125	19,298
NET TAXABLE TAX CAPACITY	13,485,616	2,202,653	8,126,397	17,036,111	9,282,039	7,087,609
1993 TAX LEVY (Payable in 1994)	5,948,508	2,078,707	1,931,682	4,678,097	3,897,337	5,438,034
REVENUES						
TAXES	6,062,520	2,103,544	2,031,080	4,794,134	4,010,832	5,656,623
SPECIAL ASSESSMENTS	73,409	169,444	372,624	440,245	184,261	190,911
LICENSES AND PERMITS	38,525	3,995	10	6,663	12,399	84,919
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	70,845	10,750	343,298	22,013	.....	337,622
- Human Services	1,579,317	668,156	729,936	.....	1,150,520	1,564,805
- Narcotics Control	.....	.....	.....	.....	.....	.....
- Other Federal Grants	148,458	13,667	458,711	102,598	145,537	56,439
State Grants - HACA	1,804,705	384,972	709,803	1,093,002	1,019,885	868,999
- Manufactured Home HACA	30,165	1,219	4,124	.....	14,200	16,984
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	81,474	88,369	5,715	51,099	.....	34,000
- Highways	1,948,738	898,195	4,190,671	2,117,771	2,520,863	2,238,464
- Human Services	1,756,564	545,621	655,503	.....	1,393,479	1,840,099
- Other State Grants and Aids	565,400	233,191	273,967	304,354	313,391	415,133
Local Units Grants	.....	203,415	39,541	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	7,985,666	3,047,555	7,411,269	3,690,837	6,557,875	7,372,545
CHARGES FOR SERVICES	2,658,129	269,649	887,716	615,143	2,013,712	901,668
FINES AND FORFEITS	189,421	44,098	26,281	86,161	22,391	137,765
INTEREST EARNINGS	541,736	88,977	281,075	371,824	267,981	180,484
ALL OTHER REVENUES	686,166	260,257	395,467	307,867	562,028	903,755
TOTAL REVENUES	18,235,572	5,987,519	11,405,522	10,312,874	13,631,479	15,428,670
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	794,400	1,588,800	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	2,246,681	.....	.....	.....	290,444	200,000
TOTAL REVENUES AND OTHER SOURCES	20,482,253	6,781,919	12,994,322	10,312,874	13,921,923	15,628,670

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS
GENERAL GOVERNMENT - Current Expenditures	4,537,906	835,749	1,074,090	1,796,084	1,281,034	2,089,314
- Capital Outlay	.....	.....	.....	54,661	159,679	.....
TOTAL GENERAL GOVERNMENT	4,537,906	835,749	1,074,090	1,850,745	1,440,713	2,089,314
PUBLIC SAFETY						
Sheriff	1,169,594	467,825	606,979	1,118,005	975,008	824,410
Corrections	800,117	189,705	90,147	187,603	115,803	1,042,208
All Other	289,528	30,968	25,142	20,074	86,947	68,959
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	2,259,239	688,498	722,268	1,325,682	1,177,758	1,935,577
STREETS AND HIGHWAYS						
Administration	437,421	125,815	483,948	149,886	146,401	224,006
Operation and Maintenance	1,428,076	676,204	1,753,269	2,386,099	1,837,834	1,160,619
Capital Outlay	1,885,799	43,825	4,256,978	1,538,647	2,294,825	2,378,715
TOTAL STREETS AND HIGHWAYS	3,751,296	845,844	6,494,195	4,074,632	4,279,060	3,763,340
SANITATION - Current Expenditures	400,255	186,917	147,505	194,728	675,770	219,669
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	400,255	186,917	147,505	194,728	675,770	219,669
HUMAN SERVICES						
Income Maintenance	1,296,566	689,546	845,361	.....	1,263,853	2,189,046
Social Services	4,146,232	931,828	1,395,765	.....	2,615,895	3,707,184
Other Human Service Costs	.....	69,053	127,399	1,201,728	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	5,442,798	1,690,427	2,368,525	1,201,728	3,879,746	5,896,230
HEALTH - Current Expenditures	1,036,765	22,060	19,000	.....	725,865	601,629
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,036,765	22,060	19,000	.....	725,865	601,629
CULTURE AND RECREATION						
Libraries - Current Expenditures	94,610	14,193	78,505	436,823	84,494	95,998
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	220,153	43,772	73,592	38,757	92,935	2,500
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	314,763	57,965	152,097	475,580	177,429	98,498
CONSERVATION OF NATURAL RESOURCES - Current Exp	332,437	166,544	695,224	604,041	245,317	181,512
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	332,437	166,544	695,224	604,041	245,317	181,512
ECONOMIC DEVELOPMENT - Current Expenditures	.....	26,938	445,172	69,853	47,778	17,594
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	.....	26,938	445,172	69,853	47,778	17,594
ALL OTHER - Current Expenditures	81,428	82,697	188,897	241,689	157,809	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	190,000	390,000	445,000	555,000	29,150	.....
- Other Long-term Debt	450,000	196,274	.....	45,000	.....	200,000
- Interest and Fiscal Charges	162,777	41,595	35,130	160,722	31,162	13,174
TOTAL CURRENT EXPENDITURES	16,271,088	4,559,814	8,049,995	8,445,370	10,352,741	12,424,648
TOTAL CAPITAL OUTLAY	1,885,799	43,825	4,256,978	1,593,308	2,454,504	2,378,715
TOTAL DEBT SERVICE	802,777	627,869	480,130	760,722	60,312	213,174
TOTAL EXPENDITURES	18,959,664	5,231,508	12,787,103	10,799,400	12,867,557	15,016,537
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	2,246,681	.....	.....	.....	290,444	200,000
TOTAL EXPENDITURES AND OTHER USES	21,206,345	5,231,508	12,787,103	10,799,400	13,158,001	15,216,537

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
POPULATION (1994 Estimate)	30,587	37,561	9,568	29,058	20,346	7,839
NET TAXABLE TAX CAPACITY	11,642,128	16,555,893	6,850,468	12,712,099	11,855,902	5,352,367
1993 TAX LEVY (Payable in 1994)	6,618,588	7,646,404	2,503,449	6,211,475	3,508,211	2,136,408
REVENUES						
TAXES	6,978,280	7,397,489	2,539,172	6,338,099	3,565,724	2,201,368
SPECIAL ASSESSMENTS	484,058	295,733	326,810	296,579	83,741	810,664
LICENSES AND PERMITS	94,266	33,178	18,340	6,113	155,204	522
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	196,968	78,833	83,575	191,874	77,266	60,175
- Human Services	2,580,213	2,398,206	....	1,715,596	1,250,884	582,257
- Narcotics Control	....	....	....	....	....	....
- Other Federal Grants	245,782	514,017	56,982	185,635	204,838	159,150
State Grants - HACA	1,619,623	2,110,800	768,676	1,592,786	1,124,701	660,080
- Manufactured Home HACA	19,274	....	1,520	20,575	3,087	1,952
- Attached Machinery Aid	....	....	....	....	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	41,489	348,698	47,705	19,100	100,985	19,551
- Highways	3,022,324	3,071,805	1,693,899	2,271,980	3,080,052	2,255,952
- Human Services	2,683,613	2,881,722	....	1,357,041	1,613,899	563,233
- Other State Grants and Aids	437,219	532,705	254,029	548,611	553,311	250,503
Local Units Grants	6,915	164	....	....	72,657	....
TOTAL INTERGOVERNMENTAL REVENUES	10,853,420	11,936,950	2,906,386	7,903,198	8,081,680	4,552,853
CHARGES FOR SERVICES	4,367,677	1,437,671	199,317	1,001,238	1,083,717	269,652
FINES AND FORFEITS	155,706	378,246	64,260	153,619	109,555	20,207
INTEREST EARNINGS	763,709	1,196,346	104,533	241,088	301,306	126,174
ALL OTHER REVENUES	2,755,220	541,689	283,554	1,319,912	381,018	263,911
TOTAL REVENUES	26,452,336	23,217,302	6,442,372	17,259,846	13,761,945	8,245,351
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	2,220,669	....	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	....
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	79,028	....	....	....	....	....
- GOVERNMENTAL FUNDS	650,000	....	69,976	64,811	146,566	....
TOTAL REVENUES AND OTHER SOURCES	27,181,364	23,217,302	6,512,348	19,545,326	13,908,511	8,245,351

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	MORRISON	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN
GENERAL GOVERNMENT - Current Expenditures	3,064,867	2,444,952	1,124,112	2,834,656	1,696,181	1,062,403
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	3,064,867	2,444,952	1,124,112	2,834,656	1,696,181	1,062,403
PUBLIC SAFETY						
Sheriff	1,117,191	957,063	433,811	775,554	507,337	327,034
Corrections	916,777	972,994	23,322	348,187	718,734	78,046
All Other	77,811	114,274	43,438	61,896	23,316	68,067
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	2,111,779	2,044,331	500,571	1,185,637	1,249,387	473,147
STREETS AND HIGHWAYS						
Administration	204,043	368,188	159,422	143,792	123,284	174,791
Operation and Maintenance	1,872,071	1,886,457	1,121,254	1,386,883	1,208,796	1,132,789
Capital Outlay	4,084,117	2,124,500	1,530,357	2,723,924	2,426,524	1,777,431
TOTAL STREETS AND HIGHWAYS	6,160,231	4,379,145	2,811,033	4,254,599	3,758,604	3,085,011
SANITATION - Current Expenditures	851,951	554,572	156,981	399,319	251,181	299,270
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	851,951	554,572	156,981	399,319	251,181	299,270
HUMAN SERVICES						
Income Maintenance	3,815,517	2,374,567	.....	1,724,933	1,036,161	672,319
Social Services	3,795,354	5,846,712	.....	4,233,192	3,316,312	1,109,481
Other Human Service Costs	.....	.....	877,518	.....	.....	23,850
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	7,610,871	8,221,279	877,518	5,958,125	4,352,473	1,805,650
HEALTH - Current Expenditures	1,785,673	1,332,542	142,097	593,574	899,939	115,610
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	1,785,673	1,332,542	142,097	593,574	899,939	115,610
CULTURE AND RECREATION						
Libraries - Current Expenditures	286,296	185,986	47,629	96,016	306,208	65,000
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	68,157	74,362	153,855	57,878	136,630	112,680
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	354,453	260,348	201,484	153,894	442,838	177,680
CONSERVATION OF NATURAL RESOURCES - Current Exp	245,040	535,815	438,861	481,262	297,512	549,772
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	245,040	535,815	438,861	481,262	297,512	549,772
ECONOMIC DEVELOPMENT - Current Expenditures	48,926	380,204	56,725	96,060	37,091	155,493
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	48,926	380,204	56,725	96,060	37,091	155,493
ALL OTHER - Current Expenditures	52,437	217,528	122,069	970,469	11,689	137,995
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	305,000	20,000	75,000	600,000	.....	300,000
- Other Long-term Debt	30,000	.....	93,525	.....	36,202	12,876
- Interest and Fiscal Charges	1,021,987	4,827	74,821	113,618	4,905	109,749
TOTAL CURRENT EXPENDITURES	18,202,111	18,246,216	4,901,094	14,203,671	10,570,371	6,084,600
TOTAL CAPITAL OUTLAY	4,084,117	2,124,500	1,530,357	2,723,924	2,426,524	1,777,431
TOTAL DEBT SERVICE	1,356,987	24,827	243,346	713,618	41,107	422,625
TOTAL EXPENDITURES	23,643,215	20,395,543	6,674,797	17,641,213	13,038,002	8,284,656
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	143,378	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	650,000	.....	69,976	64,811	146,566	.....
TOTAL EXPENDITURES AND OTHER USES	24,436,593	20,395,543	6,744,773	17,706,024	13,184,568	8,284,656

**TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994**

	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
POPULATION (1994 Estimate)	114,386	51,823	13,327	22,509	10,413	32,835
NET TAXABLE TAX CAPACITY	71,504,078	25,404,679	4,316,367	10,157,227	4,539,032	17,777,593
1993 TAX LEVY (Payable in 1994)	26,588,494	9,977,237	2,642,260	5,046,922	2,688,342	7,906,365
REVENUES						
TAXES	26,174,695	10,360,390	2,704,067	5,413,490	2,733,854	7,884,028
SPECIAL ASSESSMENTS	23,734	249	111,348	....	120,072	537,157
LICENSES AND PERMITS	822,803	166,395	4,793	47,586	2,100	12,679
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	2,684,661	382,354	58,356	478,636	588,484	407,792
- Human Services	7,637,624	4,956,159	977,526	2,008,791	681,590	3,421,197
- Narcotics Control	....	74,515	....	78,217	....	32,993
- Other Federal Grants	1,017,908	229,725	15,729	150,132	26,035	104,368
State Grants - HACA	5,960,535	2,248,425	709,357	838,062	721,100	1,594,837
- Manufactured Home HACA	....	23,942	12,590	....	2,426	15,678
- Attached Machinery Aid	....	....	....	....	....	65,167
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	21,842	22,024	124,450	1,828	118,250	385,821
- Highways	3,637,740	7,398,757	1,957,781	3,754,803	1,815,809	4,804,698
- Human Services	8,056,492	3,865,295	1,286,100	2,250,177	601,521	3,509,147
- Other State Grants and Aids	2,284,210	926,631	318,494	866,275	162,347	386,194
Local Units Grants	253,663	52,726	6,805	1,962	7,266	13,334
TOTAL INTERGOVERNMENTAL REVENUES	31,554,675	20,180,553	5,467,188	10,428,883	4,724,828	14,741,226
CHARGES FOR SERVICES	7,899,507	3,375,642	1,484,651	1,189,738	432,635	1,091,712
FINES AND FORFEITS	450,196	278,171	111,624	106,081	76,099	191,987
INTEREST EARNINGS	1,656,933	973,809	142,886	385,472	185,804	326,346
ALL OTHER REVENUES	1,429,875	807,752	351,047	739,459	228,516	1,202,981
TOTAL REVENUES	70,012,418	36,142,961	10,377,604	18,310,709	8,503,908	25,988,116
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	527,642	....
- OTHER LONG-TERM DEBT	....	....	....	....	....	9,420
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	85,769	....	....	....	....	....
- GOVERNMENTAL FUNDS	350,750	10,720	6,541	11,260	375,285	409,574
TOTAL REVENUES AND OTHER SOURCES	70,448,937	36,153,681	10,384,145	18,321,969	9,406,835	26,407,110

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	OLMSTED	OTTER TAIL	PENNINGTON	PINE	PIPESTONE	POLK
GENERAL GOVERNMENT - Current Expenditures	13,957,983	4,086,891	1,276,152	1,942,453	847,023	3,248,984
- Capital Outlay	.....	217,983	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	13,957,983	4,304,874	1,276,152	1,942,453	847,023	3,248,984
PUBLIC SAFETY						
Sheriff	3,555,317	1,493,438	432,548	1,513,903	233,209	1,102,586
Corrections	5,297,452	1,683,339	332,330	623,353	158,924	839,410
All Other	287,974	337,728	49,709	387,984	27,457	393,242
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	9,140,743	3,514,505	814,587	2,525,240	419,590	2,335,238
STREETS AND HIGHWAYS						
Administration	610,712	203,535	334,075	356,288	105,864	216,132
Operation and Maintenance	3,235,713	3,426,860	1,009,435	2,069,500	943,280	2,284,973
Capital Outlay	7,049,074	5,117,584	1,727,759	3,406,959	1,874,831	4,038,340
TOTAL STREETS AND HIGHWAYS	10,895,499	8,747,979	3,071,269	5,832,747	2,923,975	6,539,445
SANITATION - Current Expenditures	.....	8,878	849,485	242,668	473,214	.....
- Capital Outlay	.....	.....	31,145	.....	.....	.....
TOTAL SANITATION	.....	8,878	880,630	242,668	473,214	.....
HUMAN SERVICES						
Income Maintenance	6,953,601	4,200,314	1,351,789	2,224,604	659,111	3,038,489
Social Services	18,385,554	7,604,344	2,277,533	3,652,466	1,580,381	6,572,541
Other Human Service Costs	1,063,249	.....	15,932	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	26,402,404	11,804,658	3,645,254	5,877,070	2,239,492	9,611,030
HEALTH - Current Expenditures	4,031,617	3,030,978	46,213	1,069,895	99,799	175,533
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	4,031,617	3,030,978	46,213	1,069,895	99,799	175,533
CULTURE AND RECREATION						
Libraries - Current Expenditures	591,586	155,118	35,000	121,556	33,382	164,226
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	1,411,054	330,944	36,378	75,568	97,520	79,891
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	2,002,640	486,062	71,378	197,124	130,902	244,117
CONSERVATION OF NATURAL RESOURCES - Current Exp	475,732	455,158	366,904	527,525	121,289	1,626,233
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	475,732	455,158	366,904	527,525	121,289	1,626,233
ECONOMIC DEVELOPMENT - Current Expenditures	59,000	265,541	46,660	11,086	.....	69,250
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	59,000	265,541	46,660	11,086	.....	69,250
ALL OTHER - Current Expenditures	267,254	692,885	54,868	.....	392,812	378,983
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	45,000	3,840,000	75,000	.....	.....	675,000
- Other Long-term Debt	5,766	43,160	97,038	464,767	135,000	80,287
- Interest and Fiscal Charges	198,978	358,359	56,796	6,217	10,371	172,935
TOTAL CURRENT EXPENDITURES	60,183,798	27,975,951	8,515,011	14,818,849	5,773,265	20,190,473
TOTAL CAPITAL OUTLAY	7,049,074	5,335,567	1,758,904	3,406,959	1,874,831	4,038,340
TOTAL DEBT SERVICE	249,744	4,241,519	228,834	470,984	145,371	928,222
TOTAL EXPENDITURES	67,482,616	37,553,037	10,502,749	18,696,792	7,793,467	25,157,035
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	723,406	19,678	.....	.....	201,628	17,000
- GOVERNMENTAL FUNDS	350,750	10,720	6,541	11,260	375,285	409,574
TOTAL EXPENDITURES AND OTHER USES	68,556,772	37,583,435	10,509,290	18,708,052	8,370,380	25,583,609

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
POPULATION (1994 Estimate)	10,839	492,909	4,466	17,270	17,508	51,569
NET TAXABLE TAX CAPACITY	5,192,568	348,487,757	1,938,215	11,373,546	13,401,333	22,011,534
1993 TAX LEVY (Payable in 1994)	2,334,515	118,486,289	937,218	3,932,226	3,826,269	7,527,525
REVENUES						
TAXES	2,450,095	146,263,227	975,421	3,786,460	3,819,747	7,716,530
SPECIAL ASSESSMENTS	235,515	762	57,902	520,438	559,464	43,923
LICENSES AND PERMITS	12,909	914,366	1,392	15,715	1,390	228,158
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	20,134	4,476	167,996	46,219	244,969	616,932
- Human Services	871,675	41,710,702	280,574	1,236,209	1,789,024	2,473,016
- Narcotics Control	6,172	652,896	.....	.....	.....	200
- Other Federal Grants	98,786	4,301,191	15,709	52,854	97,035	301,883
State Grants - HACA	626,198	14,241,559	375,214	1,151,137	963,750	1,646,941
- Manufactured Home HACA	4,522	.....	2,493	3,032	6,225	22,967
- Attached Machinery Aid	.....	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	28,510	200,089	118,818	58,377	77,312	49,518
- Highways	2,300,336	6,183,522	1,296,554	2,434,670	4,876,551	2,387,599
- Human Services	767,205	54,002,675	231,108	1,181,775	1,159,191	2,798,799
- Other State Grants and Aids	259,486	18,049,842	174,221	175,401	291,404	1,178,853
Local Units Grants	2,038	3,126,436	3,508	.....	.....	12,817
TOTAL INTERGOVERNMENTAL REVENUES	4,985,062	142,473,388	2,666,195	6,339,674	9,505,461	11,489,525
CHARGES FOR SERVICES	643,599	28,091,304	366,017	649,272	2,318,790	2,295,597
FINES AND FORFEITS	26,511	2,445,191	10,115	119,138	24,563	190,222
INTEREST EARNINGS	210,762	16,536,233	344,067	339,348	486,207	613,718
ALL OTHER REVENUES	323,385	20,213,816	214,576	273,533	400,523	1,490,922
TOTAL REVENUES	8,887,838	356,938,287	4,635,685	12,043,578	17,116,145	24,068,595
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	18,216,050	.....	.....	.....	.....
- OTHER LONG-TERM DEBT	.....	.....	.....	.....	.....	.....
OTHER SOURCES	.....	.....	.....	40,000	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	216,608	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	79,500	3,722,389	.....	89,628	602,444	170,000
TOTAL REVENUES AND OTHER SOURCES	8,967,338	379,093,334	4,635,685	12,173,206	17,718,589	24,238,595

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
GENERAL GOVERNMENT - Current Expenditures	1,024,944	58,056,755	594,393	1,941,299	1,231,771	3,552,932
- Capital Outlay	.....	16,742,351	.....	.....	132,114	.....
TOTAL GENERAL GOVERNMENT	1,024,944	74,799,106	594,393	1,941,299	1,363,885	3,552,932
PUBLIC SAFETY						
Sheriff	396,505	16,907,337	390,344	877,537	665,429	1,493,334
Corrections	127,922	30,398,241	43,067	136,111	53,338	1,862,195
All Other	84,892	1,405,871	13,912	36,452	44,652	102,764
Capital Outlay	.....	1,528,298	.....	.....	.....	78,757
TOTAL PUBLIC SAFETY	609,319	50,239,747	447,323	1,050,100	763,419	3,537,050
STREETS AND HIGHWAYS						
Administration	355,399	2,157,359	146,450	149,980	104,188	97,591
Operation and Maintenance	641,583	6,907,164	616,830	1,830,000	2,197,207	1,468,230
Capital Outlay	2,087,238	7,656,851	1,929,157	2,042,063	4,637,333	3,719,008
TOTAL STREETS AND HIGHWAYS	3,084,220	16,721,374	2,692,437	4,022,043	6,938,728	5,284,829
SANITATION - Current Expenditures	238,488	4,572,335	188,675	543,433	431,223	45,337
- Capital Outlay	.....	4,550	.....	.....	84,700	.....
TOTAL SANITATION	238,488	4,576,885	188,675	543,433	515,923	45,337
HUMAN SERVICES						
Income Maintenance	699,778	58,739,936	415,264	1,169,303	1,704,510	3,546,961
Social Services	1,554,479	102,617,344	394,886	2,828,407	2,863,765	6,158,611
Other Human Service Costs	.....	25,432	11,063	.....	.....	.....
Capital Outlay	.....	2,602	.....	.....	.....	.....
TOTAL HUMAN SERVICES	2,254,257	161,385,314	821,213	3,997,710	4,568,275	9,705,572
HEALTH - Current Expenditures	455,530	12,161,983	61,650	.....	603,739	2,108,497
- Capital Outlay	.....	44,165	.....	.....	12,995	.....
TOTAL HEALTH	455,530	12,206,148	61,650	.....	616,734	2,108,497
CULTURE AND RECREATION						
Libraries - Current Expenditures	40,578	5,128,819	34,936	74,310	75,522	187,422
- Capital Outlay	.....	75,625	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	73,955	6,802,929	30,117	89,593	87,447	136,736
- Capital Outlay	.....	2,096,002	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	114,533	14,103,375	65,053	163,903	162,969	324,158
CONSERVATION OF NATURAL RESOURCES - Current Exp	226,602	954,543	266,687	638,694	829,353	310,820
- Capital Outlay	.....	31,035	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	226,602	985,578	266,687	638,694	829,353	310,820
ECONOMIC DEVELOPMENT - Current Expenditures	5,303	4,486,126	35,126	28,531	50,000	12,000
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	5,303	4,486,126	35,126	28,531	50,000	12,000
ALL OTHER - Current Expenditures	18,400	43,802	69,769	.....	122,893	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	65,000	4,908,920	245,000	.....	.....	20,000
- Other Long-term Debt	.....	288,775	.....	12,224	.....	225,000
- Interest and Fiscal Charges	90,528	10,264,980	187,202	3,476	47,730	35,497
TOTAL CURRENT EXPENDITURES	5,944,358	311,365,976	3,313,169	10,343,650	11,065,037	21,083,430
TOTAL CAPITAL OUTLAY	2,087,238	28,181,479	1,929,157	2,042,063	4,867,142	3,797,765
TOTAL DEBT SERVICE	155,528	15,462,675	432,202	15,700	47,730	280,497
TOTAL EXPENDITURES	8,187,124	355,010,130	5,674,528	12,401,413	15,979,909	25,161,692
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	666,272	.....	5,465	.....	.....
- GOVERNMENTAL FUNDS	79,500	3,722,389	.....	89,628	602,444	170,000
TOTAL EXPENDITURES AND OTHER USES	8,266,624	359,398,791	5,674,528	12,496,506	16,582,353	25,331,692

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
POPULATION (1994 Estimate)	9,813	15,711	198,866	66,585	49,234	14,484
NET TAXABLE TAX CAPACITY	5,787,755	6,772,096	84,123,998	40,983,792	52,487,010	7,053,795
1993 TAX LEVY (Payable in 1994)	1,907,817	2,115,301	53,023,802	16,531,766	11,210,656	3,638,946
REVENUES						
TAXES	1,947,937	2,388,699	65,907,734	20,248,551	11,718,563	3,893,146
SPECIAL ASSESSMENTS	204,471	162,024	....	37,261	32,865	538,229
LICENSES AND PERMITS	1,885	1,671	125,148	771,830	172,910	12,654
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	72,193	....	2,665,480	7,554,829	....	357,384
- Human Services	638,678	719,018	21,389,764	3,176,116	2,138,190	816,694
- Narcotics Control	....	....	227,000	15,768	....	....
- Other Federal Grants	32,760	26,936	8,166,912	755,932	291,589	265,571
State Grants - HACA	637,210	639,847	9,265,735	4,179,188	1,216,363	1,084,266
- Manufactured Home HACA	2,045	19,801	79,757	34,440	7,694	6,013
- Attached Machinery Aid	....	....	....	76,204	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	36,940	2,735	7,650,888	27,994	7,091	74,927
- Highways	1,894,974	3,006,637	13,018,560	4,789,175	765,691	2,194,035
- Human Services	572,537	968,591	23,132,391	2,967,616	1,949,588	931,363
- Other State Grants and Aids	203,206	494,779	2,720,332	799,739	786,963	460,529
Local Units Grants	1,200	4,000	28,061	877,813	....	36,683
TOTAL INTERGOVERNMENTAL REVENUES	4,091,743	5,882,344	88,344,880	25,254,814	7,163,169	6,227,465
CHARGES FOR SERVICES	514,514	909,725	6,974,700	3,528,292	2,325,945	844,245
FINES AND FORFEITS	59,184	72,716	743,043	267,662	405,274	56,379
INTEREST EARNINGS	235,557	258,198	2,467,877	2,118,497	864,335	252,186
ALL OTHER REVENUES	235,681	455,958	7,006,512	963,611	1,441,826	966,940
TOTAL REVENUES	7,290,972	10,131,335	171,569,894	53,190,518	24,124,887	12,791,244
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	....	1,045,663	1,010,002	1,400,000	....
OTHER SOURCES	5,667	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	....	10,962	5,070,750	....	131,836	....
TOTAL REVENUES AND OTHER SOURCES	7,296,639	10,142,297	177,686,307	54,200,520	25,656,723	12,791,244

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	ROCK	ROSEAU	ST. LOUIS	SCOTT	SHERBURNE	SIBLEY
GENERAL GOVERNMENT - Current Expenditures	988,637	1,025,723	17,478,219	10,638,888	5,082,271	2,232,618
- Capital Outlay	.....	.....	1,309,086	456,312	2,584,938	.....
TOTAL GENERAL GOVERNMENT	988,637	1,025,723	18,787,305	11,095,200	7,667,209	2,232,618
PUBLIC SAFETY						
Sheriff	418,896	715,087	6,269,673	1,275,886	2,223,967	670,586
Corrections	.....	49,667	8,633,150	4,283,017	2,082,134	124,085
All Other	25,944	30,969	3,134,193	134,535	181,875	29,809
Capital Outlay	158,009	.....	8,664,252	.....	.....	1,684,978
TOTAL PUBLIC SAFETY	602,849	795,723	26,701,268	5,693,438	4,487,976	2,509,458
STREETS AND HIGHWAYS						
Administration	143,653	176,869	4,315,790	407,122	417,095	212,588
Operation and Maintenance	1,137,228	1,638,821	16,324,566	1,957,560	1,044,517	1,408,244
Capital Outlay	1,702,924	2,085,486	15,720,823	16,575,684	548,932	1,782,393
TOTAL STREETS AND HIGHWAYS	2,983,805	3,901,176	36,361,179	18,940,366	2,010,544	3,403,225
SANITATION - Current Expenditures	712,770	766,975	.....	.....	383,017	131,231
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	712,770	766,975	.....	.....	383,017	131,231
HUMAN SERVICES						
Income Maintenance	531,766	1,019,385	28,925,825	1,685,245	2,890,754	608,979
Social Services	1,282,696	1,251,036	43,748,885	7,832,838	5,000,073	2,039,523
Other Human Service Costs	.....	70,632	99,600	.....	.....	.....
Capital Outlay	.....	.....	87,256	.....	.....	.....
TOTAL HUMAN SERVICES	1,814,462	2,341,053	72,861,566	9,518,083	7,890,827	2,648,502
HEALTH - Current Expenditures	59,989	.....	6,895,977	1,276,064	977,310	835,375
- Capital Outlay	.....	.....	23,236	.....	.....	.....
TOTAL HEALTH	59,989	.....	6,919,213	1,276,064	977,310	835,375
CULTURE AND RECREATION						
Libraries - Current Expenditures	78,024	57,743	277,999	705,741	402,335	167,546
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	200,316	121,832	370,507	425,000	145,236	23,709
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	278,340	179,575	648,506	1,130,741	547,571	191,255
CONSERVATION OF NATURAL RESOURCES - Current Exp	120,486	579,711	4,706,847	332,267	487,682	944,413
- Capital Outlay	.....	.....	8,470	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	120,486	579,711	4,715,317	332,267	487,682	944,413
ECONOMIC DEVELOPMENT - Current Expenditures	4,406	12,642	6,898,773	720,064	23,814	95,814
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	4,406	12,642	6,898,773	720,064	23,814	95,814
ALL OTHER - Current Expenditures	45,268	130,829	.....	113,573	700,797	225,477
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	.....	.....	25,000	430,000	.....	135,000
- Other Long-term Debt	.....	22,407	4,374,433	555,915	.....	190,000
- Interest and Fiscal Charges	537	5,429	1,451,457	748,694	44,309	153,938
TOTAL CURRENT EXPENDITURES	5,750,079	7,647,921	148,080,004	31,787,800	22,042,877	9,749,997
TOTAL CAPITAL OUTLAY	1,860,933	2,085,486	25,813,123	17,031,996	3,133,870	3,467,371
TOTAL DEBT SERVICE	537	27,836	5,850,890	1,734,609	44,309	478,938
TOTAL EXPENDITURES	7,611,549	9,761,243	179,744,017	50,554,405	25,221,056	13,696,306
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	2,765,318	.....	.....	.....
- GOVERNMENTAL FUNDS	.....	10,962	5,070,750	.....	131,836	.....
TOTAL EXPENDITURES AND OTHER USES	7,611,549	9,772,205	187,580,085	50,554,405	25,352,892	13,696,306

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
POPULATION (1994 Estimate)	125,171	31,646	10,597	10,885	23,538	4,343
NET TAXABLE TAX CAPACITY	58,955,603	16,997,002	4,839,731	5,365,704	6,643,900	3,763,722
1993 TAX LEVY (Payable in 1994)	21,227,279	5,351,483	2,156,670	2,835,847	4,611,709	1,647,134
REVENUES						
TAXES	21,896,555	5,374,665	2,210,971	2,951,430	4,895,732	1,676,279
SPECIAL ASSESSMENTS	193,288	136,321	203,717	730,675	2,487	4,648
LICENSES AND PERMITS	212,130	114,345	1,730	2,405	50,126	1,608
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	12,385	186,548	213,564	56,161	685,412	165,860
- Human Services	6,053,845	1,534,082	854,514	855,460	2,491,959	335,204
- Narcotics Control	1,422	.....	.....	.....	.....	.....
- Other Federal Grants	1,067,189	135,235	16,854	15,105	187,131	13,690
State Grants - HACA	5,069,697	1,294,424	939,442	834,313	1,513,174	492,100
- Manufactured Home HACA	44,659	11,704	2,599	3,126	20,636	1,033
- Attached Machinery Aid	46,227	.....	.....	.....	.....	.....
- Taconite Homestead Credit	.....	.....	.....	.....	.....	.....
- Disparity Reduction Aid	70,427	43,638	78,948	100,073	96,036	25,477
- Highways	5,459,302	1,857,168	1,499,099	2,998,272	2,812,070	1,125,344
- Human Services	7,092,373	1,766,651	941,425	898,102	1,788,886	406,781
- Other State Grants and Aids	2,554,753	569,643	243,882	149,481	381,831	208,902
Local Units Grants	45,039	.....	.....	10,000	20,445	.....
TOTAL INTERGOVERNMENTAL REVENUES	27,517,318	7,399,093	4,790,327	5,920,093	9,997,580	2,774,391
CHARGES FOR SERVICES	3,440,859	1,398,147	297,533	581,065	1,717,321	259,972
FINES AND FORFEITS	684,051	131,914	.....	.....	110,114	241
INTEREST EARNINGS	3,038,341	606,474	139,638	363,601	324,091	42,528
ALL OTHER REVENUES	3,416,557	277,424	471,093	652,946	1,420,698	339,860
TOTAL REVENUES	60,399,099	15,438,383	8,115,009	11,202,215	18,518,149	5,099,527
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	.....	6,823,702	.....	1,180,000	.....	110,274
- OTHER LONG-TERM DEBT	.....	.....	18,103	.....	.....	.....
OTHER SOURCES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	294,012	.....	.....	100,000	276,232	.....
TOTAL REVENUES AND OTHER SOURCES	60,693,111	22,262,085	8,133,112	12,482,215	18,794,381	5,209,801

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
GENERAL GOVERNMENT - Current Expenditures	8,642,276	2,335,257	1,090,840	999,437	2,011,371	775,444
- Capital Outlay	.....	836,907	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	8,642,276	3,172,164	1,090,840	999,437	2,011,371	775,444
PUBLIC SAFETY						
Sheriff	3,254,820	1,175,204	429,279	719,537	956,724	289,216
Corrections	3,788,715	457,254	48,816	49,780	517,927	4,171
All Other	173,467	25,525	27,092	3,628	48,265	5,872
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	7,217,002	1,657,983	505,187	772,945	1,522,916	299,259
STREETS AND HIGHWAYS						
Administration	777,223	143,634	199,835	113,096	198,439	158,296
Operation and Maintenance	3,426,456	1,232,640	1,028,227	1,338,512	1,724,777	1,239,539
Capital Outlay	4,799,448	1,741,306	1,183,235	2,570,993	4,259,432	561,893
TOTAL STREETS AND HIGHWAYS	9,003,127	3,117,580	2,411,297	4,022,601	6,182,648	1,959,728
SANITATION - Current Expenditures	445,317	361,484	96,955	483,774	.....	73,469
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	445,317	361,484	96,955	483,774	.....	73,469
HUMAN SERVICES						
Income Maintenance	8,159,860	1,238,013	601,892	951,938	3,596,778	546,762
Social Services	14,219,756	3,465,135	1,927,312	1,829,148	3,663,543	715,738
Other Human Service Costs	.....	.....	.....	.....	119,974	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	22,379,616	4,703,148	2,529,204	2,781,086	7,380,295	1,262,500
HEALTH - Current Expenditures	2,461,270	689,383	.....	174,692	1,484,281	90,795
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	2,461,270	689,383	.....	174,692	1,484,281	90,795
CULTURE AND RECREATION						
Libraries - Current Expenditures	827,424	.....	34,628	39,566	181,801	15,216
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	686,557	119,284	32,500	68,829	91,788	11,404
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CULTURE AND RECREATION	1,513,981	119,284	67,128	108,395	273,589	26,620
CONSERVATION OF NATURAL RESOURCES - Current Exp	809,395	405,611	384,678	921,444	313,261	198,154
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	809,395	405,611	384,678	921,444	313,261	198,154
ECONOMIC DEVELOPMENT - Current Expenditures	1,732,440	.....	98,665	120,500	43,594	4,803
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	1,732,440	.....	98,665	120,500	43,594	4,803
ALL OTHER - Current Expenditures	56,527	429,211	114,454	213,171	95,936	11,389
- Capital Outlay	20,292	.....	.....	8,219	44,303	.....
DEBT SERVICE - Principal Paid on Bonds	2,245,000	70,000	40,000	680,000	130,000	.....
- Other Long-term Debt	2,960,000	28,247	102,273	.....	184,273	14,757
- Interest and Fiscal Charges	3,494,829	71,423	56,948	214,282	59,506	1,233
TOTAL CURRENT EXPENDITURES	49,461,503	12,077,635	6,115,173	8,027,052	15,048,459	4,140,268
TOTAL CAPITAL OUTLAY	4,819,740	2,578,213	1,183,235	2,579,212	4,303,735	561,893
TOTAL DEBT SERVICE	8,699,829	169,670	199,221	894,282	373,779	15,990
TOTAL EXPENDITURES	62,981,072	14,825,518	7,497,629	11,500,546	19,725,973	4,718,151
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	234,461	.....	.....	.....
- GOVERNMENTAL FUNDS	294,012	.....	.....	100,000	276,232	.....
TOTAL EXPENDITURES AND OTHER USES	63,275,084	14,825,518	7,732,090	11,600,546	20,002,205	4,718,151

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
POPULATION (1994 Estimate)	20,292	13,207	17,894	169,300	11,612	7,417
NET TAXABLE TAX CAPACITY	8,369,816	3,892,382	9,077,608	113,864,999	6,260,126	5,295,521
1993 TAX LEVY (Payable in 1994)	4,606,207	3,007,235	4,632,559	29,435,629	3,023,934	2,343,629
REVENUES						
TAXES	4,764,856	3,115,250	4,435,627	36,431,486	3,054,801	2,232,917
SPECIAL ASSESSMENTS	....	201,402	68,713	....	71,423	229,967
LICENSES AND PERMITS	26,811	18,741	20,782	1,520,870	3,502	1,045
INTERGOVERNMENTAL REVENUES						
Federal Grants - Highways	7,959	....	8,124	799,370	237,665	199,986
- Human Services	995,869	1,101,901	1,211,017	6,329,349	882,392	635,080
- Narcotics Control	....	500	....	265,278	....	....
- Other Federal Grants	21,888	160,817	126,242	1,269,770	60,666	13,082
State Grants - HACA	980,320	485,998	1,362,731	6,973,467	986,160	812,799
- Manufactured Home HACA	....	11,417	....	41,392	....	5,513
- Attached Machinery Aid	....	....	....	100,513	....	....
- Taconite Homestead Credit	....	....	....	....	....	....
- Disparity Reduction Aid	36,331	75,088	16,798	815	7,037	33,476
- Highways	3,310,884	1,298,292	2,085,643	5,761,152	1,436,535	1,743,336
- Human Services	1,251,003	1,539,233	845,538	7,086,521	919,668	664,151
- Other State Grants and Aids	378,881	311,399	346,282	3,231,705	223,851	173,266
Local Units Grants	26,071	4,200	....	1,674,872	....	....
TOTAL INTERGOVERNMENTAL REVENUES	7,009,206	4,988,845	6,002,375	33,534,204	4,753,974	4,280,689
CHARGES FOR SERVICES	402,647	1,016,861	564,142	9,798,457	983,071	556,194
FINES AND FORFEITS	65,012	47,178	67,969	927,410	77,680	6,133
INTEREST EARNINGS	147,374	66,853	251,904	4,132,495	181,723	249,376
ALL OTHER REVENUES	275,636	556,842	129,112	5,177,170	495,714	299,379
TOTAL REVENUES	12,691,542	10,011,972	11,540,624	91,522,092	9,621,888	7,855,700
OTHER FINANCING SOURCES						
BORROWING - BONDS ISSUED	....	....	....	....	....	....
- OTHER LONG-TERM DEBT	....	18,105	....	43,000	....	54,660
OTHER SOURCES	....	....	....	....	....	....
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	....	....	....
- GOVERNMENTAL FUNDS	242,617	278,028	1,978,878	486,671	....	9,471
TOTAL REVENUES AND OTHER SOURCES	12,934,159	10,308,105	13,519,502	92,051,763	9,621,888	7,919,831

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
GENERAL GOVERNMENT - Current Expenditures	1,494,548	1,103,594	2,189,552	18,599,543	1,223,361	961,617
- Capital Outlay	.....	.....	.....	441,698	.....	53,267
TOTAL GENERAL GOVERNMENT	1,494,548	1,103,594	2,189,552	19,041,241	1,223,361	1,014,884
PUBLIC SAFETY						
Sheriff	576,244	440,060	1,136,277	12,669,787	782,475	486,777
Corrections	470,567	105,098	140,193	4,359,004	135,157	34,502
All Other	162,371	31,588	55,864	.....	28,551	7,152
Capital Outlay	.....	.....	.....	155,597	.....	.....
TOTAL PUBLIC SAFETY	1,209,182	576,746	1,332,334	17,184,388	946,183	528,431
STREETS AND HIGHWAYS						
Administration	253,970	147,533	136,845	811,546	242,666	183,882
Operation and Maintenance	1,274,238	633,562	1,251,280	3,085,968	1,051,435	1,551,300
Capital Outlay	3,368,418	885,528	2,640,397	6,738,340	945,225	1,621,447
TOTAL STREETS AND HIGHWAYS	4,896,626	1,666,623	4,028,522	10,635,854	2,239,326	3,356,629
SANITATION - Current Expenditures	109,802	485,567	.....	.....	505,967	180,070
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	109,802	485,567	.....	.....	505,967	180,070
HUMAN SERVICES						
Income Maintenance	1,049,639	1,203,423	870,382	5,802,569	1,182,702	689,036
Social Services	2,792,527	2,833,332	2,014,615	16,390,617	2,134,850	1,650,243
Other Human Service Costs	500	.....	.....	.....	.....	.....
Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HUMAN SERVICES	3,842,666	4,036,755	2,884,997	22,193,186	3,317,552	2,339,279
HEALTH - Current Expenditures	257,828	773,913	462,923	4,835,231	222,417	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	257,828	773,913	462,923	4,835,231	222,417	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	92,436	24,150	164,827	2,691,182	324,339	29,525
- Capital Outlay	.....	.....	.....	.....	.....	.....
Parks and Recreation - Current Expenditures	37,981	30,958	161,394	821,677	91,590	10,575
- Capital Outlay	.....	.....	.....	1,082,158	.....	.....
TOTAL CULTURE AND RECREATION	130,417	55,108	326,221	4,595,017	415,929	40,100
CONSERVATION OF NATURAL RESOURCES - Current Exp	325,736	201,662	289,045	555,180	305,809	249,632
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL CONSERVATION OF NATURAL RESOURCES	325,736	201,662	289,045	555,180	305,809	249,632
ECONOMIC DEVELOPMENT - Current Expenditures	8,500	.....	25,309	1,099,526	77,662	11,274
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL ECONOMIC DEVELOPMENT	8,500	.....	25,309	1,099,526	77,662	11,274
ALL OTHER - Current Expenditures	173,931	495,752	32,878	202,909	178,466	101,805
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Principal Paid on Bonds	.....	50,000	485,000	3,520,000	.....	135,000
- Other Long-term Debt	270,000	17,036	55,000	1,672,013	.....	21,545
- Interest and Fiscal Charges	16,526	41,322	227,664	5,239,975	.....	52,474
TOTAL CURRENT EXPENDITURES	9,080,818	8,510,192	8,931,384	71,924,739	8,487,447	6,147,390
TOTAL CAPITAL OUTLAY	3,368,418	885,528	2,640,397	8,417,793	945,225	1,674,714
TOTAL DEBT SERVICE	286,526	108,358	767,664	10,431,988	.....	209,019
TOTAL EXPENDITURES	12,735,762	9,504,078	12,339,445	90,774,520	9,432,672	8,031,123
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	.....	.....	.....
OTHER USES	.....	.....	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
- GOVERNMENTAL FUNDS	242,617	278,028	1,978,878	486,671	.....	9,471
TOTAL EXPENDITURES AND OTHER USES	12,978,379	9,782,106	14,318,323	91,261,191	9,432,672	8,040,594

TABLE 2
CLASSIFICATION OF COUNTY REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1994

	WINONA	WRIGHT	YELLOW MEDICINE	GRAND TOTALS
POPULATION (1994 Estimate)	48,788	75,087	11,598	4,570,355
NET TAXABLE TAX CAPACITY	19,307,302	48,638,744	6,594,359	3,157,983,863
1993 TAX LEVY (Payable in 1994)	7,212,747	14,800,529	3,259,008	1,048,694,974
REVENUES				
TAXES	7,094,488	15,217,408	3,306,442	1,154,044,084
SPECIAL ASSESSMENTS	....	70,064	253,551	18,488,504
LICENSES AND PERMITS	96,289	485,663	15,943	12,535,135
INTERGOVERNMENTAL REVENUES				
Federal Grants - Highways	664,404	19,248	110,484	43,077,024
- Human Services	2,445,488	4,643,975	963,124	307,875,304
- Narcotics Control	500	32,645	....	2,004,911
- Other Federal Grants	400,041	227,333	22,888	46,480,489
State Grants - HACA	1,851,364	2,102,276	953,006	193,382,542
- Manufactured Home HACA	....	69,824	1,308	1,505,948
- Attached Machinery Aid	....	....	....	2,337,613
- Taconite Homestead Credit	....	....	....	205,974
- Disparity Reduction Aid	92,161	7,036	58,528	14,962,820
- Highways	3,551,849	2,710,971	2,201,069	272,869,126
- Human Services	3,620,981	3,197,059	861,491	284,954,527
- Other State Grants and Aids	946,437	1,324,674	161,409	163,986,188
Local Units Grants	....	....	....	29,763,977
TOTAL INTERGOVERNMENTAL REVENUES	13,573,225	14,335,041	5,333,307	1,363,406,443
CHARGES FOR SERVICES	1,832,888	4,389,664	204,365	252,524,870
FINES AND FORFEITS	198,931	245,583	....	18,171,962
INTEREST EARNINGS	552,811	989,910	363,005	101,863,561
ALL OTHER REVENUES	4,169,197	505,694	251,183	151,276,798
TOTAL REVENUES	27,517,829	36,239,027	9,727,796	3,072,311,357
OTHER FINANCING SOURCES				
BORROWING - BONDS ISSUED	....	....	....	57,922,246
- OTHER LONG-TERM DEBT	....	....	....	20,176,847
OTHER SOURCES	....	....	....	1,640,275
OPERATING TRANSFERS IN - ENTERPRISE FUNDS	....	....	....	1,016,805
- GOVERNMENTAL FUNDS	....	....	12,480	72,427,131
TOTAL REVENUES AND OTHER SOURCES	27,517,829	36,239,027	9,740,276	3,225,494,661

TABLE 3
CLASSIFICATION OF COUNTY EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1994

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	GRAND TOTALS
GENERAL GOVERNMENT - Current Expenditures	3,239,920	5,556,950	830,621	418,235,056
- Capital Outlay	3,436	530,219	.....	62,203,719
TOTAL GENERAL GOVERNMENT	3,243,356	6,087,169	830,621	480,438,775
PUBLIC SAFETY				
Sheriff	1,047,559	4,214,008	309,098	161,931,236
Corrections	1,406,082	2,114,962	358,914	186,988,779
All Other	58,882	209,591	15,966	68,472,820
Capital Outlay	30,800	.....	.....	23,702,410
TOTAL PUBLIC SAFETY	2,543,323	6,538,561	683,978	441,095,245
STREETS AND HIGHWAYS				
Administration	318,206	290,865	147,939	27,417,511
Operation and Maintenance	1,676,878	2,638,146	1,487,959	187,592,145
Capital Outlay	3,686,629	2,042,325	2,089,881	302,849,272
-TOTAL STREETS AND HIGHWAYS	5,681,713	4,971,336	3,725,779	517,858,928
SANITATION - Current Expenditures	135,573	471,894	408,084	49,772,485
- Capital Outlay	.....	.....	.....	4,496,739
TOTAL SANITATION	135,573	471,894	408,084	54,269,224
HUMAN SERVICES				
Income Maintenance	3,023,331	3,317,416	839,861	369,434,461
Social Services	5,650,383	8,718,116	2,027,568	531,230,808
Other Human Service Costs	.....	.....	.....	249,217,511
Capital Outlay	.....	.....	.....	6,050,177
TOTAL HUMAN SERVICES	8,673,714	12,035,532	2,867,429	1,155,932,957
HEALTH - Current Expenditures	1,757,094	1,341,163	47,504	115,069,637
- Capital Outlay	.....	.....	.....	10,826,452
TOTAL HEALTH	1,757,094	1,341,163	47,504	125,896,089
CULTURE AND RECREATION				
Libraries - Current Expenditures	187,547	733,012	49,225	48,763,436
- Capital Outlay	.....	.....	.....	9,676,974
Parks and Recreation - Current Expenditures	67,369	631,307	55,403	27,038,334
- Capital Outlay	.....	.....	.....	3,395,376
TOTAL CULTURE AND RECREATION	254,916	1,364,319	104,628	88,874,120
CONSERVATION OF NATURAL RESOURCES - Current Exp	332,066	517,467	692,923	48,003,304
- Capital Outlay	.....	.....	.....	41,876
TOTAL CONSERVATION OF NATURAL RESOURCES	332,066	517,467	692,923	48,045,180
ECONOMIC DEVELOPMENT - Current Expenditures	169,438	3,500	.....	31,814,869
- Capital Outlay	.....	.....	.....	6,139
TOTAL ECONOMIC DEVELOPMENT	169,438	3,500	.....	31,821,008
ALL OTHER - Current Expenditures	261,598	336,654	71,799	18,150,818
- Capital Outlay	.....	.....	.....	3,421,476
DEBT SERVICE - Principal Paid on Bonds	250,000	580,000	195,000	60,199,723
- Other Long-term Debt	.....	.....	.....	23,250,170
- Interest and Fiscal Charges	73,276	1,278,058	282,506	52,586,825
TOTAL CURRENT EXPENDITURES	19,331,926	31,095,051	7,342,864	2,539,133,210
TOTAL CAPITAL OUTLAY	3,720,865	2,572,544	2,089,881	426,670,610
TOTAL DEBT SERVICE	323,276	1,858,058	477,506	136,036,718
TOTAL EXPENDITURES	23,376,067	35,525,653	9,910,251	3,101,840,538
OTHER FINANCING USES				
DEBT REDEMPTION - Refunded Bonds	.....	.....	.....	2,361,373
OTHER USES	.....	.....	.....	.....
OPERATING TRANSFERS OUT - ENTERPRISE FUNDS	.....	570,064	.....	6,799,062
- GOVERNMENTAL FUNDS	.....	.....	12,480	72,427,131
TOTAL EXPENDITURES AND OTHER USES	23,376,067	36,095,717	9,922,731	3,183,428,104

TABLE 4
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1994

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
CHIPPEWA	[1]	13,123	4,598,070	4,366,931	231,139	230,145	.....	461,284	.....	.....	.....	.....	378,491	.....	.....	.....
CLEARWATER		8,371	5,273,451	5,369,181	-95,730	87,223	541	-9,048	.....	.....	.....	.....	23,204	.....	.....	172,528
COOK	[2]	4,088	3,769,128	3,672,759	96,369	504,014	3,269	597,114	300,000	.....	.....	.....	936,257	.....	3,192	10,952
DOUGLAS		29,971	27,401,422	26,703,947	697,475	187,147	.....	884,622	.....	.....	.....	.....	1,756,817	.....	299,697	3,375,000
HENNEPIN		1,056,673	278,707,522	277,923,166	784,356	20,455,764	4,360,911	16,879,209	17,868,282	.....	2,379,562	-41,432	13,631,759	.....	3,512,872	911,223
ITASCA		42,047	20,151,101	20,369,758	-218,657	41,726	.....	-176,931	.....	.....	.....	.....	601,668	.....	64,712	433,597
KANABEC		13,207	6,731,206	6,390,094	341,112	235,540	.....	576,652	.....	.....	.....	.....	192,975	.....	.....	.....
MAHONOMEN	[1]	5,130	1,398,999	1,514,443	-115,444	112,441	.....	-3,003	.....	.....	.....	.....	163,573	.....	34,736	28,678
HEEKER		21,125	6,634,629	6,106,866	527,763	90,772	.....	618,535	.....	.....	.....	.....	431,912	.....	30,998	113,558
MURRAY		9,568	2,691,355	2,845,320	-153,965	28,423	135,125	-260,667	.....	.....	.....	.....	89,575	.....	.....	.....
OLMSTED		114,386	13,696,080	12,491,151	1,204,929	440,888	467,247	1,178,570	.....	.....	.....	.....	708,248	.....	459,819	754,691
PIPESTONE	[2]	10,413	5,881,665	6,009,841	-128,176	286,223	.....	158,047	206,658	.....	.....	-201,628	311,731	.....	62,542	157,135
RENVILLE		17,508	3,066,110	2,926,738	139,372	47,895	.....	187,267	.....	.....	.....	.....	132,461	.....	.....	.....
SWIFT	[1]	10,885	2,826,483	2,827,389	-906	57,379	26,509	29,964	.....	.....	.....	.....	61,637	.....	14,371	114,719
TOTAL		1,356,495	382,827,221	379,517,584	3,309,637	22,805,580	4,993,602	21,121,615	18,374,940	0	2,379,562	-243,060	19,420,308	0	4,482,939	6,072,081

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

TABLE 5
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1994

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
BECKER	[1]	28,830	1,809,197	1,812,962	-3,765	15,531	12,643	-877	....	....	....	....	23,861	....	12,643	82,006
BELTRAMI		36,090	4,617,753	4,380,032	237,721	63,047	161,639	139,129	3	....	....	....	89,342	....	161,639	63,228
COOK	[2]	4,088	....	....	....	....	....	....	....	....	....	....	....	....	....	....
DODGE		16,511	2,576,671	2,540,807	35,864	14,197	13,323	36,738	....	....	....	....	308,320	....	13,323	60,000
HUBBARD	[1]	15,705	4,086,562	4,074,306	12,256	19,388	3,658	27,986	....	....	....	....	421,936	354,598	3,658	37,746
ITASCA	[1]	42,047	4,123,521	3,838,215	285,306	48,635	215	333,726	....	....	18,290	....	65,624	....	152,257	220,363
LAKE	[1]	10,398	1,966,065	1,956,058	10,007	84,236	30,825	63,418	55,215	....	....	....	25,717	....	30,028	55,000
MAHNOMEN	[3]	5,130	1,232,235	1,330,744	-98,509	....	....	-98,509	....	....	....	....	....	....	....	....
PENNINGTON	[1]	13,327	2,254,155	2,321,345	-67,190	22,236	5,774	-50,728	11,616	....	....	....	79,319	....	5,774	80,000
PIPESTONE	[2]	10,413	....	....	....	....	....	....	....	....	....	....	....	....	....	....
RAMSEY		492,909	7,612,673	7,785,396	-172,723	....	3,850	-176,573	....	....	....	-452,741	47,308	....	....	....
ST. LOUIS		198,866	19,947,872	20,338,086	-390,214	46,673	117,823	-461,364	38,230	....	....	....	138,445	....	101,541	705,000
STEELE		31,646	3,437,912	3,378,609	59,303	46,903	29,291	76,915	....	....	....	....	52,227	....	28,465	95,000
TRAVERSE		4,343	1,785,561	1,614,511	171,050	3,829	....	174,879	....	....	....	....	80,554	....	....	....
WADENA	[1]	13,207	3,367,391	3,184,980	182,411	49,098	13,308	218,201	....	....	....	....	218,785	3,475,000	13,308	225,000
TOTAL		923,510	58,817,568	58,556,051	261,517	413,773	392,349	282,941	105,064	0	18,290	-452,741	1,551,438	3,829,598	522,636	1,623,343

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

TABLE 6
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING SERVICE ENTERPRISE OPERATIONS - 1994

NAME OF COUNTY	FOOT NOTES	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE			
		POP.	REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE						NET INCOME OR -LOSS	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
BELTRAMI		36,090	1,094,413	1,230,298	-135,885	233,223	29	97,309	....	166,223	67,000	....	13,962	....	....	....
CLAY		52,148	1,245,492	2,090,552	-845,060	488,593	....	-356,467	....	251,469	234,193	-336,278	6,958	....	....	....
CLEARWATER		8,371	1,356,740	1,373,584	-16,844	105,926	8,000	81,082	....	38,265	66,113	....	3,997	....	....	....
DOUGLAS		29,971	1,156,539	1,547,922	-391,383	247,666	417	-144,134	....	128,915	106,815	-150,000	76,110	....	....	....
GRANT		6,169	343,657	557,544	-213,887	190,779	....	-23,108	49,332	27,347	113,492	....	2,404	....	....	....
KITTSOM		5,601	339,351	373,719	-34,368	40,981	....	6,613	....	17,736	23,040	....	1,370	....	....	....
POLK		32,835	676,737	1,167,090	-490,353	383,119	....	-107,234	74,402	220,222	88,495	-95,000	9,890	....	....	....
REDWOOD		17,270	405,227	878,040	-472,813	464,233	4,144	-12,724	226,370	93,384	143,807	-5,465	10,906	....	....	....
STEVENS		10,597	998,695	1,211,049	-212,354	157,287	....	-55,067	....	78,539	78,748	-192,584	....	....	....	....
WILKIN		7,417	252,388	507,125	-254,737	292,263	....	37,526	118,420	72,768	101,075	....	2,095	....	....	....
TOTAL		206,469	7,869,239	10,936,923	-3,067,684	2,604,070	12,590	-476,204	468,524	1,094,868	1,022,778	-779,327	127,692	0	0	0

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS - 1994

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 INTEREST PAYMENTS	SERVICE PRINCIPAL PAYMENTS	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE									NET INCOME OR -LOSS
CLAY		52,148	751,955	2,712,037	-1,960,082	1,079,844	14,408	-894,646	809,855	....	155,116	....	181,306	....	14,408	....
CROW WING		47,299	1,928,121	1,620,889	307,232	405,551	263,498	449,285	314,255	....	35,518	533,250	215,399	....	255,046	425,000
DODGE		16,511	522,128	774,322	-252,194	180,874	21,949	-93,269	76,872	....	77,638	-181,708	96,004	....	21,949	10,000
FILLMORE		20,799	423,986	825,970	-401,984	571,705	68,619	101,102	341,933	10,502	216,506	-15,162	40,500	....	68,619	111,409
GOODHUE		42,053	543,967	2,187,384	-1,643,417	233,611	19,971	-1,429,777	121,115	....	61,336	-21,896	28,283	....	19,971	400,000
HENNEPIN		1,056,673	50,037,683	54,169,646	-4,131,963	4,273,102	1,987,767	-1,846,628	291,034	....	3,215,513	-4,640	1,827,824	....	1,987,767	5,070,000
HUBBARD		15,705	51,741	1,033,343	-981,602	1,076,183	....	94,581	....	....	56,700	-80,000	27,549	....	....	....
LAKE		10,398	52,869	178,640	-125,771	3,819	....	-121,952	....	....	....	....	....	....	....	....
LYON		25,195	1,721,304	625,649	1,095,655	49,429	10,607	1,134,477	....	....	....	....	694,605	....	10,607	47,135
47 OLHSTED		114,386	8,647,335	7,672,125	975,210	2,158,245	2,756,813	376,642	755,572	....	555,005	-5,000	1,476,438	5,880,600	2,754,794	2,463,471
OTTER TAIL		51,823	5,392,621	5,499,218	-106,597	216,353	....	109,756	....	....	....	-138,088	....	398,433	....	....
POLK		32,835	2,563,309	3,467,467	-904,158	1,197,386	253,857	39,371	919,582	....	216,674	78,000	580,518	....	253,857	285,000
RICE		51,569	1,772,625	1,719,784	52,841	692,474	43,602	701,713	....	....	250,396	....	74,096	....	43,602	56,904
ST. LOUIS		198,866	5,809,386	4,948,709	860,677	2,405,669	713,613	2,552,733	1,437,297	....	598,333	-2,765,318	412,496	....	694,099	800,000
STEELE		31,646	1,004,842	1,628,908	-624,066	24,320	5,839	-605,585	....	....	....	....	1,016,684	....	5,839	22,353
TODD		23,538	547,112	707,415	-160,303	382,746	....	222,443	....	....	151,331	....	63,846	....	....	....
WASECA		17,894	242,299	1,434,233	-1,191,934	326,842	....	-865,092	22,750	....	69,471	....	70,987	....	....	....
WINONA		48,788	953,948	1,162,694	-208,746	574,028	14,734	350,548	291,004	....	180,668	....	8,709	....	14,734	....

TABLE 7
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SANITATION ENTERPRISE OPERATIONS - 1994

NAME OF COUNTY	FOOT NOTES	POPULATION	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL		DEBT SERVICE		
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE					NET INCOME OR -LOSS	OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WRIGHT		75,087	1,661,444	2,375,979	-714,535	44,552	797,729	-1,467,712	....	....	....	-570,064	21,000	14,770,000	776,753	13,571,099
SOLID WASTE																
TOTAL		1,933,213	84,628,675	94,744,412	-10,115,737	15,896,733	6,973,006	-1,192,010	5,381,269	10,502	5,840,205	-3,170,626	6,836,244	21,049,033	6,922,045	23,262,371

TABLE 8
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER COUNTY ENTERPRISE OPERATIONS - 1994

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 INTEREST PAYMENTS	SERVICE PRINCIPAL PAYMENTS	
			REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE									NET INCOME OR -LOSS
AITKIN		12,951														
CONSERVATION CENTER			478,680	540,163	-61,483	62,503	50,862	-49,842	....	....	48,404	....	33,695	....	....	9,400
ANOKA		266,713														
GOLF COURSE			617,129	378,506	238,623	....	....	238,623	....	....	....	....	23,648	....	....	....
WAVE POOL			363,342	364,503	-1,161	....	....	-1,161	....	....	....	....	312	....	....	....
CLAY		52,148														
FAMILY SERVICE CENTER			789,637	684,703	104,934	....	1,371	103,563	....	....	....	-500,000	2,434,665	....	1,371	....
DAKOTA		308,002														
GEOGRAPHIC INFORMATION			74,745	8,040	66,705	....	....	66,705	....	....	....	....	....	....	....	....
DODGE		16,511														
CEMETERY TRUST FUND			4,012	2,617	1,395	....	....	1,395	....	....	....	....	....	....	....	....
DOUGLAS		29,971														
PUBLIC TRANSIT			20,198	91,369	-71,171	101,543	....	30,372	....	48,809	51,927	-15,513	43,522	....	....	....
HENNEPIN		1,056,673														
CENTER HOSPITAL FACILITY			3,625,372	92,991	3,532,381	206,909	3,750,147	-10,857	....	....	....	....	....	....	3,750,147	11,920,802
CLINIC NETWORK			354,936	767,262	-412,326	188,785	....	-223,541	169,337	....	19,367	-3,613	9,222	....	....	....
METRO HEALTH PLAN			78,814,674	72,253,686	6,560,988	....	....	6,560,988	....	....	....	....	189,410	....	....	....
KITTSON		5,601														
RURAL WATER DISTRICT			242,764	257,182	-14,418	233,425	333,510	-114,503	....	....	....	....	11,367	1,136,686	196,035	117,920
LAKE OF THE WOODS		4,288														
AMBULANCE			83,880	85,977	-2,097	18,725	....	16,628	159	1,745	11,250	....	1,836	....	....	....
MEDICAL CLINIC			29,320	24,085	5,235	1,403	233,158	-226,520	11	....	....	....	....	....	25	....
MAHNOMEN		5,130														
CLINIC			404,618	616,579	-211,961	....	....	-211,961	....	....	....	....	....	....	....	....
OLMSTED		114,386														
CAMPUS			1,238,299	1,094,241	144,058	344,233	443,889	44,402	....	....	....	62,593	54,854	....	443,889	595,368
OTTER TAIL		51,823														
LAND TRUST			542	542	....	8,491	....	8,491	....	....	....	....	....	....	....	....
RAMSEY		492,909														
LAKE OWASSO RESIDENCE			3,752,691	3,994,559	-241,868	300	717	-242,285	....	....	....	-213,531	44,372	....	....	....
ROCK		9,813														
RURAL WATER DISTRICT			253,364	312,021	-58,657	62,205	1,393	2,155	....	....	....	....	30,541	....	1,393	60,000
STEELE		31,646														
CIVIC CENTER			154,172	164,734	-10,562	....	....	-10,562	....	....	....	....	107,491	....	....	....
STEVENS		10,597														
AMBULANCE			292,627	301,969	-9,342	10,000	78	580	....	....	10,000	-41,877	19,016	....	....	....
TOTAL		2,469,162														
			91,595,002	82,035,729	9,559,273	1,238,522	4,815,125	5,982,670	169,507	50,554	140,948	-711,941	3,003,951	1,136,686	4,392,860	12,703,490

49

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
GOVERNMENTAL INFORMATION DIVISION

ANNUAL REPORTS:

- ***An Analysis of Minnesota's Municipal Liquor Store Operations in 1994***
This annual report details the sales and profits of Minnesota's 261 municipally-owned and operated liquor stores. January 1996
- ***Revenues, Expenditures and Debt of Minnesota Cities December 31, 1994***
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. April 1996
- ***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
- ***1995 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, 1994***
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. May 1996
- ***A Guide to City and County Fund Balances December 31, 1994***
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. May 1996
- ***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

If you would like to receive one of these recent reports or others published by the Office of the State Auditor, please call (612) 297-3688.