

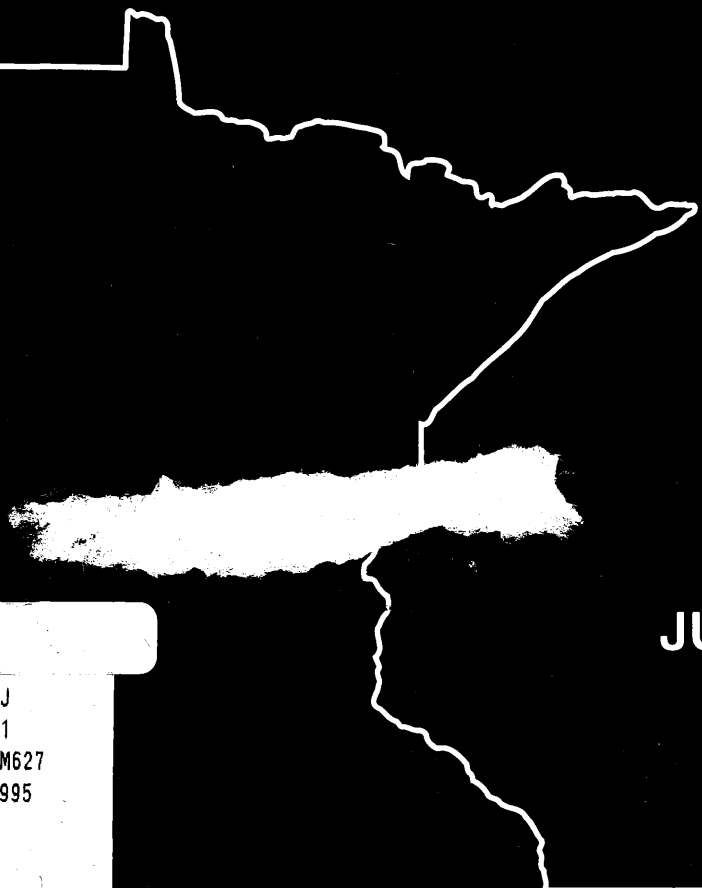
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MINNESOTA OFFICE OF THE STATE AUDITOR

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

December 31, 1995



**JUDITH H. DUTCHER
STATE AUDITOR**

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

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

The Office performs approximately 200 audits per year. The State Auditor has oversight responsibilities for 4,300 local units of governments throughout the state. The local units of government include:

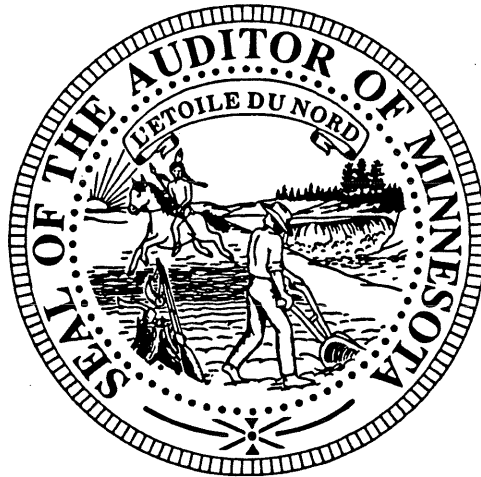
- 1796 townships
- 853 cities
- 481 educational districts
- 87 counties
- 719 police and fire relief association funds
- 142 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

Through its reports and research, the Office helps local governments 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, 1995



August 4, 1997

**Government Information Division
Office of the State Auditor
State of Minnesota**

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1995 Finances of Minnesota Counties

Overview

Minnesota's 87 counties raised fewer revenues and spent less money in 1995 than in 1994. There were significant reductions in current expenditures for human services which offset increases in almost every other category of current expenditures. Sizeable reductions in intergovernmental revenues resulted in a decline in total revenues.

Governmental Revenues

Counties raised \$3.06 billion to finance public services in 1995, which was 0.5 percent less than the amount raised in 1994. The principal sources of revenues for Minnesota counties were: intergovernmental revenues which accounted for 41.4 percent of total revenues; taxes which accounted for 39.9 percent of total revenues; and charges for services which accounted for 7.7 percent of total revenues.

Intergovernmental revenues, taxes and charges for services accounted for almost 90 percent of county revenues in 1995.

- ***Intergovernmental revenues.*** Intergovernmental revenues were the largest source of revenues for counties in 1995, accounting for 41.4 percent of all county revenues. Intergovernmental revenues, which include grants and aids from federal, state and local governments, totaled \$1.27 billion in 1995. Intergovernmental revenues decreased 7.1 percent between 1994 and 1995.

While intergovernmental revenues continued to provide the largest share of county revenues, the percentage of total revenues derived from intergovernmental revenues declined from 46.5 percent in 1990 to 41.4 percent in 1995. The decrease resulted from several factors. The most significant factor in declining intergovernmental revenues has been a change in state policy that has 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 for these services 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. Federal human service grants declined 4.4 percent and state human service grants declined 22.3 percent between 1994 and 1995.

State grants and aids. The largest provider of intergovernmental revenues to counties in 1995 was the state of Minnesota. State grants and aids to counties totaled \$862.3 million in 1995, which was a decrease of \$71.9 million from 1994.

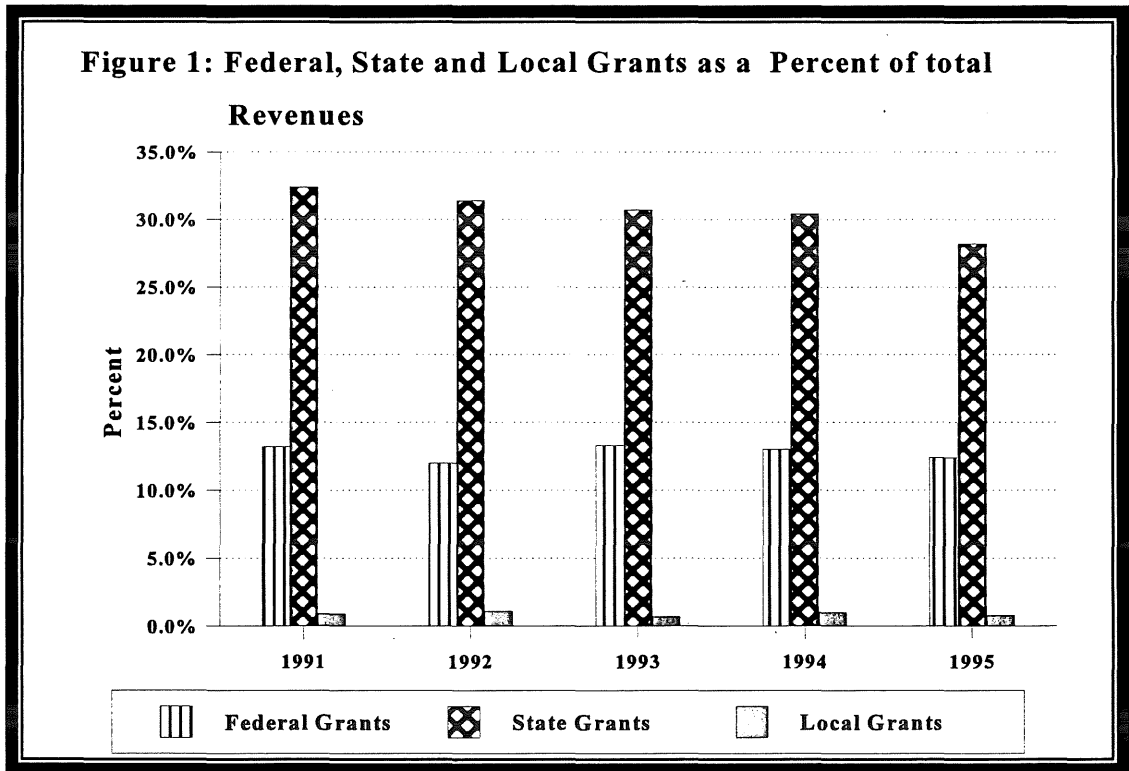
The principal state aids and grants for counties and their percent of total revenues are as follows: Highway Aid which accounted for 9.2 percent of total revenues; Human Services Aid which accounted for 7.2 percent of total revenues; and Homestead Credit and Agricultural Aid (HACA) which accounted for 6.4 percent of total revenues. Between 1994 and 1995, Highway Aid increased 2.9 percent; Human Service Aid decreased 22.3 percent; and HACA increased 1.2 percent.

Federal grants and aids. The federal government provided revenues of \$378.5 million to Minnesota counties in 1995, down \$20.9 million or 5.2 percent from 1994. The share of revenues derived from federal grants decreased from 13.0 percent in 1994 to 12.4 percent in 1995.

The majority of federal aid to counties is in the form of human service grants. Human service grants and aids to counties totaled \$294.4 million in 1995, which represents a 4.4 percent decrease from 1994.

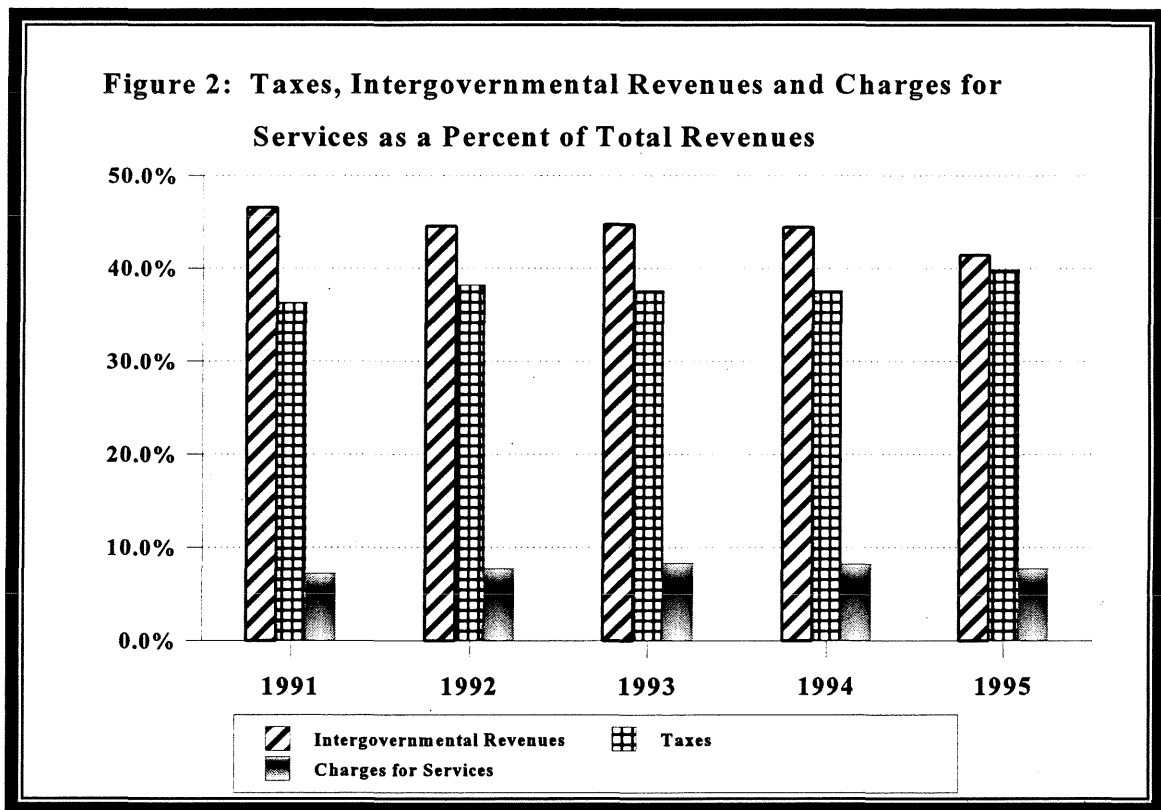
Local unit grants. Grants from local governments to counties totaled \$25.3 million in 1995, down 15.1 percent from 1994. Hennepin County was largely responsible for the decrease in local grants as it reported a \$6.3 million or 67.2 percent decrease in 1995. Hennepin County had unusually high local government grants in 1994 due to the participation of surrounding communities in road projects.

Figure 1 illustrates federal, state and local grants as a percent of total revenues for the years 1991 through 1995.



- **Taxes.** Taxes¹ represented the second largest source of revenues for counties, accounting for 39.9 percent of all county revenues. Counties collected tax revenues of \$1.22 billion in 1995, which was an increase of \$65.5 million or 5.7 percent over 1994. Over the five-year period of 1991 through 1995, the share of county revenues derived from taxes increased from 36.3 percent to 39.9 percent. Revenues from taxes grew 18.8 percent between 1991 and 1995, while overall revenues grew just 8.2 percent.
- **Charges for services.** Counties received revenues from charges for services totaling \$236.5 million in 1995, which was a decrease of \$16.0 million or 6.3 percent from 1994. Hennepin County is largely responsible for the decrease in revenues from service charges as its service charge revenues decreased \$16.6 million between 1994 and 1995. Service charges in Hennepin County were lower because the state assumed responsibility for some income maintenance and social services programs. This affected charges for services because some of these programs had sliding fees, co-payments and other revenue-generating elements.

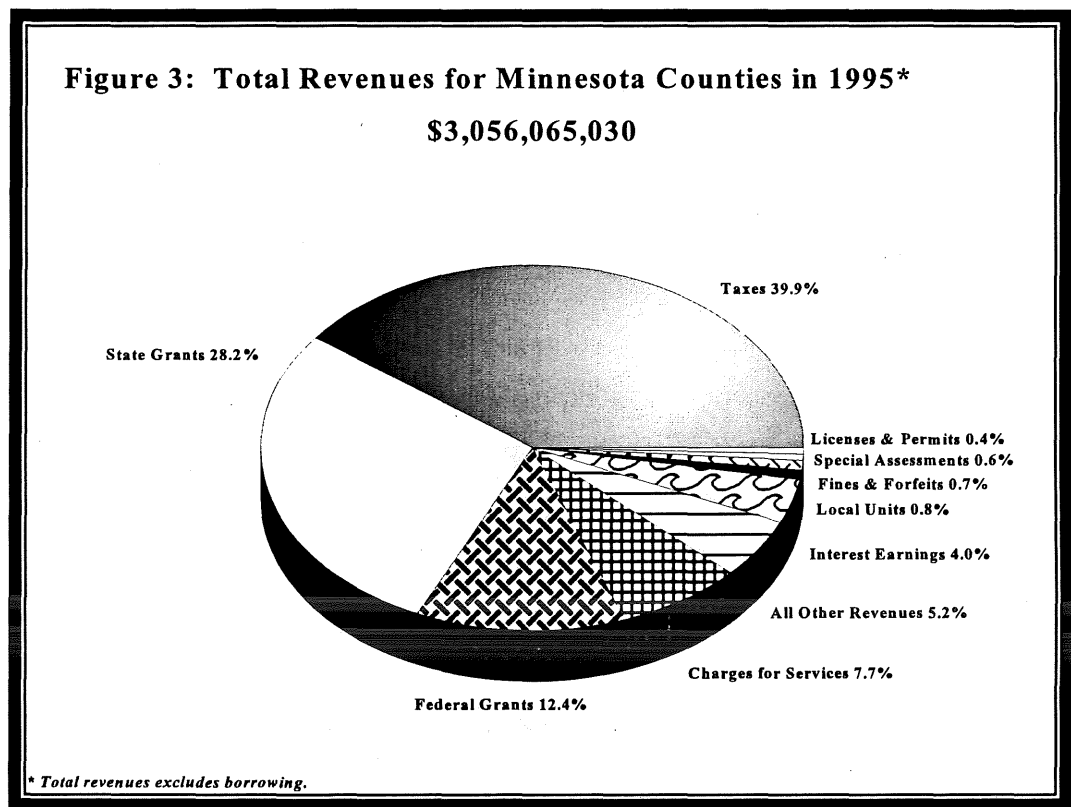
Figure 2 provides a comparison of intergovernmental revenues, taxes, and charges for services for the years 1991 through 1995.



¹ County tax revenues include property taxes, tax increments, gravel taxes, mortgage registry taxes, deed taxes, and interest & penalties from delinquent taxes.

- **Fines and forfeits.** Revenues from fines and forfeits totaled \$20.3 million in 1995, which was an increase of 11.9 percent over the amount collected in 1994.
- **Interest earnings.** Interest earnings were up an average of 21.0 percent between 1994 and 1995. Interest earnings totaled \$123.2 million in 1995, which was \$21.4 more than in 1994. Eighty-four of the 87 counties reported higher interest earnings in 1995. The widespread increases in interest earnings reflect healthy fund balances and a strong performing market.
- **Other sources of revenues.** Other sources of county revenues that rose between 1994 and 1995 were licenses and permits which increased \$490,685 or 3.9 percent; special assessments which increased \$1.3 million or 7.1 percent; and the "all other revenues" category which increased \$6.3 million or 4.1 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 \$83.5 million in 1995, which was an increase of \$5.4 million or 6.9 percent from 1994.² Counties issued bonds totaling \$68.2 million and other long-term debt of \$15.3 million in 1995.

² Does not include borrowing by enterprises funds.

Total Governmental Expenditures

Current Expenditures

Minnesota's 87 counties had total current expenditures of \$2.51 billion in 1995, a decrease of \$32.5 million or 1.3 percent from 1994.

- **Human service programs.** Counties spent \$1.04 billion on human service programs in 1995, which was 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 \$107.8 million, or 9.4 percent between 1994 and 1995.

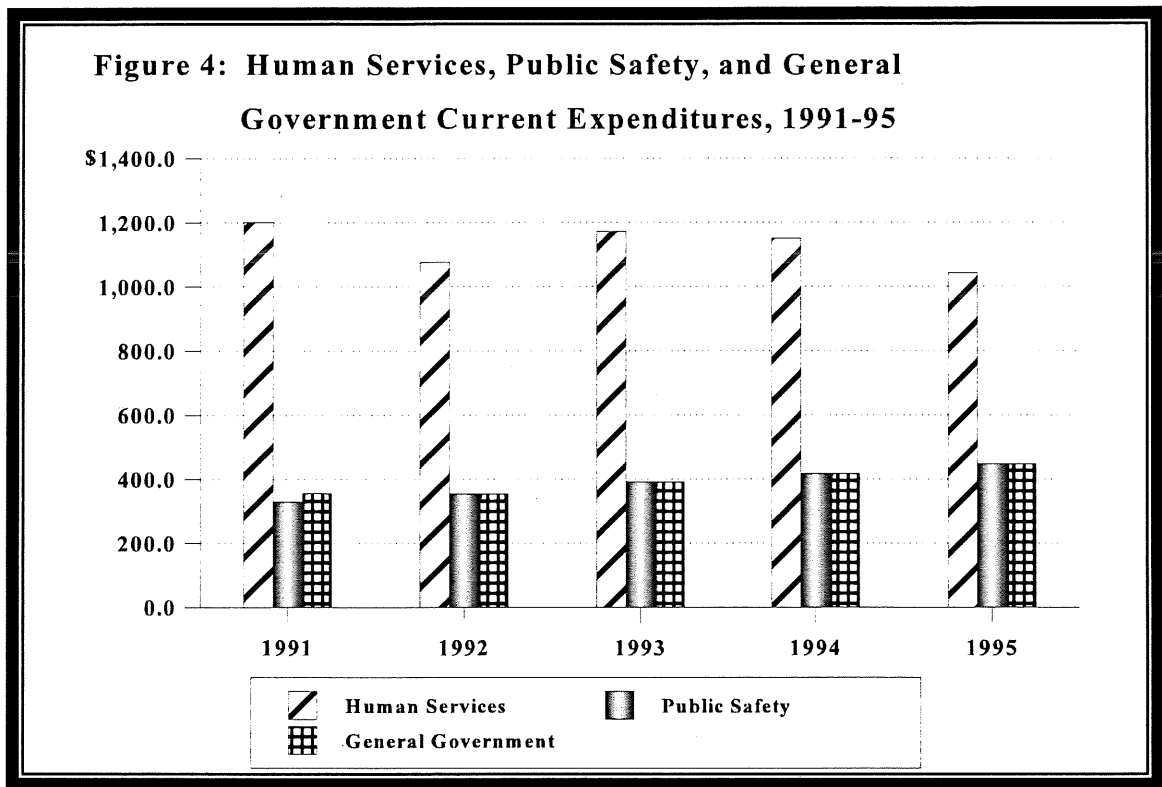
Although human services continued to account for the largest share of current expenditures, spending on county human service programs decreased \$107.8 million in 1995.

The category of human services expenditures is made up of social services, income maintenance, and "other" human service expenditures. Between 1994 and 1995, counties decreased expenditures for income maintenance programs by 23.1 percent, social services by 3.7 percent, and "other" human services by 1.1 percent.

Over the five-year period of 1991 to 1995, human service expenditures decreased 13.2 percent. The decrease in human service expenditures was caused by cost shifts from the counties to the state. From 1991 to 1995, spending on income maintenance programs and "other" human service programs decreased 36.9 percent and 21.5 percent respectively, while spending on social service programs increased 17.3 percent.

- **General government services.** Counties spent \$432.3 million on general government services in 1995, accounting for 17.2 percent of all current expenditures. Spending on general government services rose \$14.1 million or 3.4 percent between 1994 and 1995. This represented the largest dollar increase of any category of current expenditures. Dakota, Ramsey, and Washington Counties were responsible for over 50 percent of the overall increase.
- **Public safety.** Spending on public safety, which includes expenditures for sheriff, corrections, and other safety-related services, totaled \$448.2 million in 1995. This was an increase of \$30.8 million or 7.4 percent over 1994. Public safety services accounted for 17.9 percent of all current expenditures in 1995, up from 16.4 percent in 1994.

Figure 4 compares current expenditures for human services, public safety and general government services for the years 1991 through 1995.



- Streets and highways.** Current expenditures for street and highway administration and maintenance totaled \$218.9 million in 1995. Street and highway current expenditures increased \$3.9 million or 1.8 percent between 1994 and 1995. Street and highway current expenditures do not include expenditures for street and highway construction which accounted for another \$301.1 million in spending for counties in 1995.

Current expenditures for street and highway administration and maintenance totaled \$218.9 million in 1995; street construction added another \$301.1 million in county spending.

- Other current expenditures.** Minnesota counties also increased spending on conservation of natural resources by \$3.6 million or 7.6 percent, economic development by \$6.1 million or 19.1 percent, culture and recreation by \$8.2 million or 10.8 percent, and health by \$5.3 million or 4.6 percent.

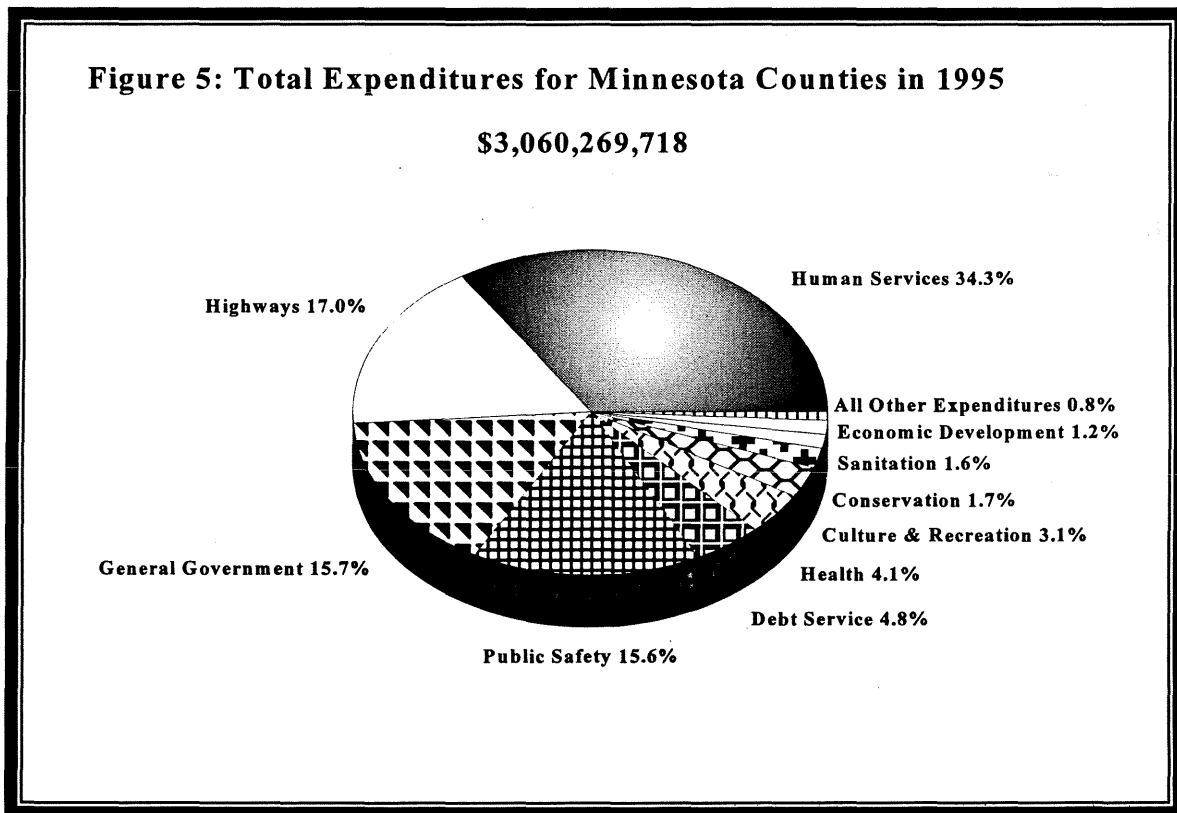
Capital Outlay and Debt Service

In addition to current expenditures of \$2.51 billion, counties spent \$408.0 million on capital projects and \$145.7 million on debt service in 1995.³ Capital spending was down \$18.7 million or 4.4 percent between 1994 and 1995, while debt service expenditures were up \$9.6 million or 7.1 percent.

Counties spent \$301.1 million on street and highway capital projects in 1995, which accounted for 73.8 percent of all county capital outlays. Counties decreased capital outlays for general government projects by \$15.2 million or 24.4 percent, projects related to health by \$4.9 million or 44.9 percent, sanitation by \$2.7 million or 59.5 percent, and culture and recreation by \$2.3 million or 17.8 percent. Counties increased capital outlays for public safety by \$6.1 million or 25.7 percent, human service projects by \$2.6 million or 43.3 percent, and economic development by \$60,418 or 984.2 percent.

Street and highway capital projects accounted for 73.8 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.

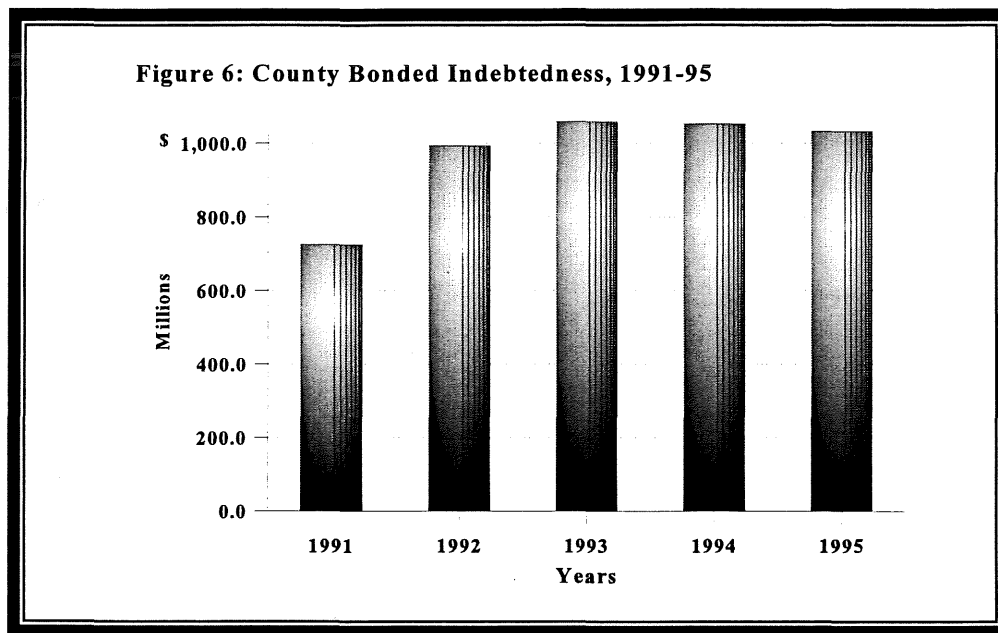


³

Debt service does not include enterprise fund debt service payments.

Indebtedness

Counties reported bonded debt of \$1.03 billion on December 31, 1995. This was a decrease of \$20.3 million or 1.9 percent from 1994. Counties retired bonds totaling \$95.6 million in 1995 compared to \$92.5 million in 1994. As Figure 6 illustrates, county bonded indebtedness has stabilized since 1992 which was the last year of large bond issues by the counties of Hennepin and Ramsey. Counties also reported liabilities for compensated absences of \$186.7 million and other long-term debt of \$264.2 million in 1995.



Public Service Enterprises

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 1995, county enterprise operations had operating expenses of \$632.3 million and operating revenues of \$618.1 million, resulting in an operating loss of \$14.2 million. County enterprises had nonoperating expenses of \$16.8 million, nonoperating revenues of \$49.8 million, and a net income of \$18.8 million. Net income decreased 27.1 percent between 1994 and 1995.

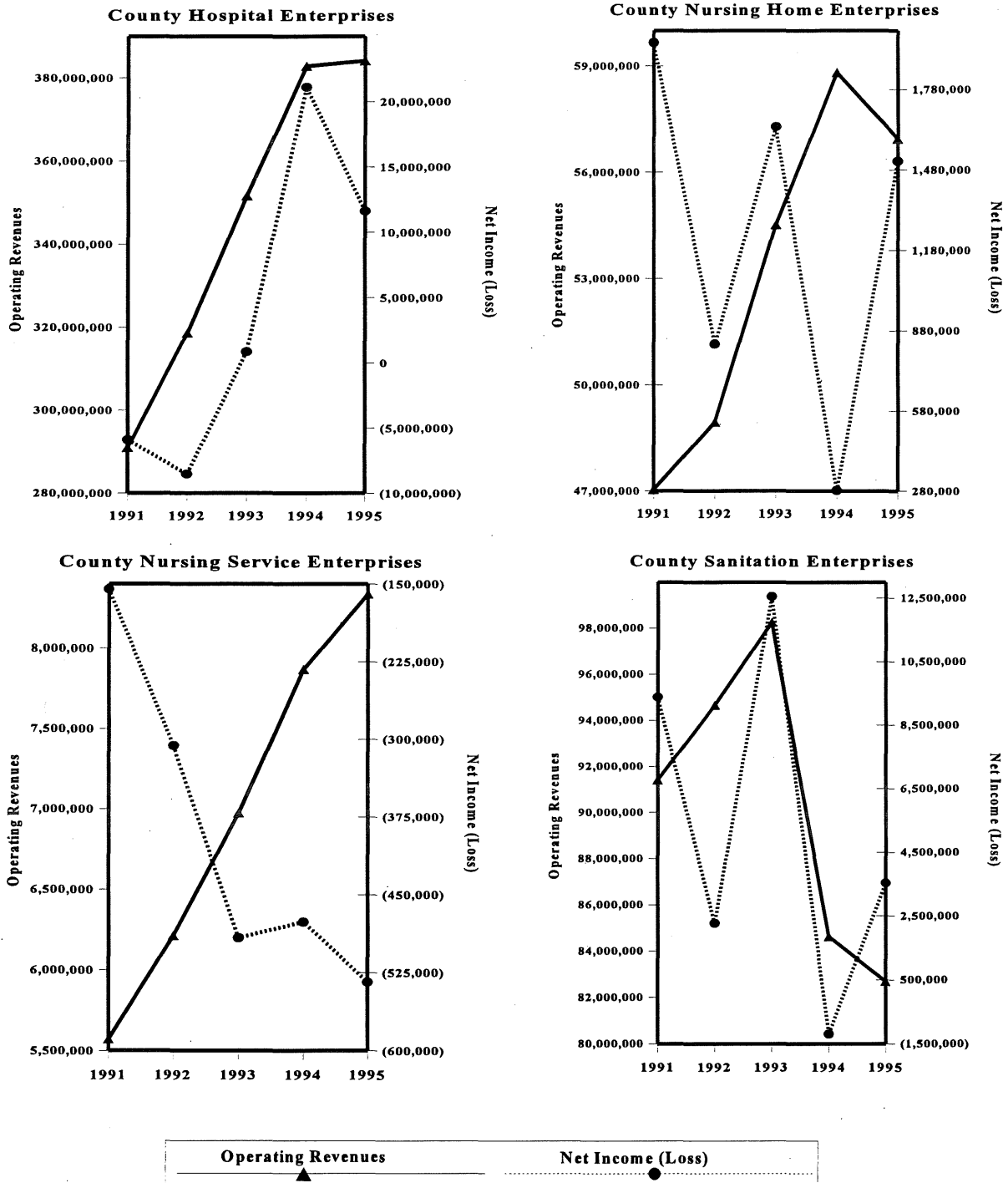
In county enterprise funds, revenues derived from user fees and charges are often supplemented by taxes and intergovernmental grants. When these additional revenues are not enough to cover expenses, counties must draw down fund balances, transfer revenues from other funds, or borrow. The large decrease in net income was mostly due to Hennepin County's hospital enterprise fund which recorded an operating loss of \$12.9 million in 1995. The operating loss reflects in part the charity care that the county provides to its neediest citizens. Hennepin County covered its operating losses with nonoperating revenues of taxes and state grants.

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

Figure 7: County Public Service Enterprises, 1994-95

<u>Public Service Enterprise</u>	<u>1994 Amount</u>	<u>1995 Amount</u>	<u>Percent Change</u>
Hospitals			
Operating Revenues	\$382,827,221	\$384,078,295	0.3%
Operating Expenses	379,517,584	390,872,499	3.0%
Operating Income (loss)	<u>3,309,637</u>	<u>(6,794,204)</u>	<u>-305.3%</u>
Nonoperating Revenues	22,805,580	24,154,560	5.9%
Nonoperating Expenses	4,993,602	5,722,074	14.6%
Net Income (loss)	<u>21,121,615</u>	<u>11,638,282</u>	<u>-44.9%</u>
Nursing Homes			
Operating Revenues	58,817,568	56,945,992	-3.2%
Operating Expenses	58,556,051	57,973,300	-1.0%
Operating Income (loss)	<u>261,517</u>	<u>(1,027,308)</u>	<u>-492.8%</u>
Nonoperating Revenues	413,773	2,858,791	590.9%
Nonoperating Expenses	392,349	318,093	-18.9%
Net Income (loss)	<u>282,941</u>	<u>1,513,390</u>	<u>434.9%</u>
Nursing Services			
Operating Revenues	7,869,239	8,338,482	6.0%
Operating Expenses	10,936,923	11,757,954	7.5%
Operating Income (loss)	<u>(3,067,684)</u>	<u>(3,419,472)</u>	<u>-11.5%</u>
Nonoperating Revenues	2,604,070	2,896,083	11.2%
Nonoperating Expenses	12,590	10,584	-15.9%
Net Income (loss)	<u>(476,204)</u>	<u>(533,973)</u>	<u>-12.1%</u>
Sanitation Services			
Operating Revenues	84,628,675	82,689,253	-2.3%
Operating Expenses	94,744,412	91,620,134	-3.3%
Operating Income (loss)	<u>(10,115,737)</u>	<u>(8,930,881)</u>	<u>11.7%</u>
Nonoperating Revenues	15,896,733	18,451,691	16.1%
Nonoperating Expenses	6,973,006	5,979,455	-14.2%
Net Income (loss)	<u>(1,192,010)</u>	<u>3,541,355</u>	<u>397.1%</u>
Other Enterprise Services			
Operating Revenues	91,595,002	86,068,667	-6.0%
Operating Expenses	82,035,729	80,122,545	-2.3%
Operating Income (loss)	<u>9,559,273</u>	<u>5,946,122</u>	<u>-37.8%</u>
Nonoperating Revenues	1,238,522	1,445,066	16.7%
Nonoperating Expenses	4,815,125	4,735,410	-1.7%
Net Income (loss)	<u>5,982,670</u>	<u>2,655,778</u>	<u>-55.6%</u>

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



DATA TABLES

TABLE 1
SUMMARY OF REVENUES AND EXPENDITURES
FIVE-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1991, 1992, 1993, 1994 AND 1995

	1991		1992		1993		1994		1995		1994/1995	5-YEAR
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	CHANGE
POPULATION[*]	4,416,292		4,469,450		4,515,118		4,570,355		4,626,514			
NET TAXABLE TAX CAPACITY	3,076,158,374		3,017,444,957		3,195,403,284		3,157,983,863		3,080,442,998			
TAX LEVY	925,373,716		989,221,703		1,012,644,234		1,048,694,974		1,110,263,250			
REVENUES												
TAXES	1,026,161,144	36.3%	1,074,371,366	38.2%	1,111,787,499	37.6%	1,154,044,084	37.6%	1,219,557,842	39.9%	5.7%	18.8%
SPECIAL ASSESSMENTS	14,306,574	0.5%	16,674,558	0.6%	16,951,391	0.6%	18,488,504	0.6%	19,799,459	0.6%	7.1%	38.4%
LICENSES AND PERMITS	9,177,639	0.3%	9,846,155	0.4%	10,743,443	0.4%	12,535,135	0.4%	13,025,820	0.4%	3.9%	41.9%
INTERGOVERNMENTAL REVENUES												
Federal Grants												
Highways	19,003,292	0.7%	27,510,005	1.0%	44,089,398	1.5%	43,077,024	1.4%	31,579,582	1.0%	-26.7%	66.2%
Human Services	322,319,829	11.4%	272,208,364	9.7%	309,977,326	10.5%	307,875,304	10.0%	294,374,729	9.6%	-4.4%	-8.7%
Narcotics Control	1,248,536	0.0%	1,276,283	0.0%	1,687,680	0.1%	2,004,911	0.1%	1,535,184	0.1%	-23.4%	23.0%
Other Federal Grants	29,467,736	1.0%	34,943,167	1.2%	36,899,557	1.2%	46,480,489	1.5%	51,005,553	1.7%	9.7%	73.1%
Total Federal Grants	372,039,393	13.2%	335,937,819	12.0%	392,653,961	13.3%	399,437,728	13.0%	378,495,048	12.4%	-5.2%	1.7%
State Grants												
HACA	145,044,481	5.1%	145,779,764	5.2%	175,685,651	5.9%	193,382,542	6.3%	195,648,709	6.4%	1.2%	34.9%
Manufactured Home HACA	1,253,727	0.0%	2,159,102	0.1%	2,358,013	0.1%	1,505,948	0.0%	1,602,812	0.1%	6.4%	27.8%
Attached Machinery Aid	2,381,787	0.1%	1,890,848	0.1%	2,386,017	0.1%	2,337,613	0.1%	2,337,518	0.1%	0.0%	-1.9%
Taconite Homestead Credit	153,389	0.0%	169,170	0.0%	182,058	0.0%	205,974	0.0%	226,645	0.0%	10.0%	47.8%
Disparity Reduction Aid	14,404,222	0.5%	14,277,704	0.5%	15,160,399	0.5%	14,962,820	0.5%	15,614,314	0.5%	4.4%	8.4%
Highways	218,677,077	7.7%	262,425,037	9.3%	261,647,763	8.8%	272,869,126	8.9%	280,724,805	9.2%	2.9%	28.4%
Human Services	390,577,646	13.8%	292,768,303	10.4%	310,625,661	10.5%	284,954,527	9.3%	221,363,611	7.2%	-22.3%	-43.3%
Other State Grants and Aids	141,659,708	5.0%	161,744,471	5.8%	141,640,452	4.8%	163,986,188	5.3%	144,798,835	4.7%	-11.7%	2.2%
Total State Grants	914,152,037	32.4%	881,214,399	31.4%	909,686,014	30.7%	934,204,738	30.4%	862,317,249	28.2%	-7.7%	-5.7%
Local Units Grants	25,656,829	0.9%	31,678,020	1.1%	22,028,646	0.7%	29,763,977	1.0%	25,282,354	0.8%	-15.1%	-1.5%
TOTAL INTERGOVERNMENTAL REVENUES	1,311,848,259	46.5%	1,248,830,238	44.5%	1,324,368,621	44.7%	1,363,406,443	44.4%	1,266,094,651	41.4%	-7.1%	-3.5%
CHARGES FOR SERVICES	204,263,305	7.2%	215,064,738	7.7%	245,024,286	8.3%	252,524,870	8.2%	236,491,676	7.7%	-6.3%	15.8%
FINES AND FORFEITS	17,862,062	0.6%	18,894,117	0.7%	18,196,603	0.6%	18,171,962	0.6%	20,325,395	0.7%	11.9%	13.8%
INTEREST EARNINGS	105,462,283	3.7%	102,324,757	3.6%	100,043,391	3.4%	101,863,561	3.3%	123,225,135	4.0%	21.0%	16.8%
ALL OTHER REVENUES	135,114,612	4.8%	123,344,778	4.4%	133,185,840	4.5%	151,276,798	4.9%	157,545,052	5.2%	4.1%	16.6%
TOTAL REVENUES	2,824,195,878	100.0%	2,809,350,707	100.0%	2,960,301,074	100.0%	3,072,311,357	100.0%	3,056,065,030	100.0%	-0.5%	8.2%
OTHER FINANCING SOURCES												
BORROWING												
Bonds Issued	46,996,818		237,105,345		158,139,150		57,922,246		68,239,500			
Other Long-term Debt	51,161,930		7,925,263		30,431,351		20,176,847		15,286,323			
TOTAL BORROWING	98,158,748		245,030,608		188,570,501		78,099,093		83,525,823			
OTHER SOURCES	1,323,035		775,864		397,104		1,640,275		392,388			
TRANSFERS FROM												
Enterprise Funds	1,271,129		1,663,207		2,336,802		1,016,805		661,879			
Governmental Funds	43,636,827		51,759,937		87,963,573		72,427,131		59,063,332			
TOTAL REVENUES AND OTHER SOURCES	2,968,585,617		3,108,580,323		3,239,569,054		3,225,494,661		3,199,708,452			

NOTE: [*] THE 1991 THROUGH 1995 POPULATION ESTIMATES ARE PROVIDED BY THE STATE DEMOGRAPHER.

EXPENDITURES	1991		1992		1993		1994		1995		1994/1995	5-YEAR
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	CHANGE
GENERAL GOVERNMENT												
Current Expenditures	356,358,400	12.8%	368,259,854	13.0%	378,322,244	12.5%	418,235,056	13.5%	432,323,344	14.1%	3.4%	21.3%
Capital Outlay	68,914,064	2.5%	67,025,345	2.4%	50,643,326	1.7%	62,203,719	2.0%	47,024,301	1.5%	-24.4%	-31.8%
PUBLIC SAFETY												
Sheriff	124,802,672	4.5%	134,431,561	4.8%	145,258,301	4.8%	161,931,236	5.2%	176,568,088	5.8%	9.0%	41.5%
Corrections	140,833,336	5.1%	154,053,375	5.4%	169,214,825	5.6%	186,988,779	6.0%	199,477,204	6.5%	6.7%	41.6%
All Other	63,001,595	2.3%	66,194,917	2.3%	76,092,863	2.5%	68,472,820	2.2%	72,127,036	2.4%	5.3%	14.5%
Capital Outlay	19,437,234	0.7%	42,027,196	1.5%	26,103,186	0.9%	23,702,410	0.8%	29,796,271	1.0%	25.7%	53.3%
STREETS AND HIGHWAYS												
Administration	25,104,549	0.9%	26,406,919	0.9%	28,459,167	0.9%	27,417,511	0.9%	29,094,945	1.0%	6.1%	15.9%
Operation and Maintenance	167,847,460	6.0%	174,585,252	6.2%	191,029,560	6.3%	187,592,145	6.0%	189,779,318	6.2%	1.2%	13.1%
Capital Outlay	219,979,210	7.9%	278,472,409	9.8%	293,031,072	9.7%	302,849,272	9.8%	301,132,228	9.8%	-0.6%	36.9%
SANITATION												
Current Expenditures	31,755,125	1.1%	38,833,875	1.4%	41,628,318	1.4%	49,772,485	1.6%	48,526,968	1.6%	-2.5%	52.8%
Capital Outlay	3,467,556	0.1%	3,244,260	0.1%	5,616,491	0.2%	4,496,739	0.1%	1,819,272	0.1%	-59.5%	-47.5%
HUMAN SERVICES												
Income Maintenance	450,500,070	16.2%	361,792,843	12.8%	368,462,377	12.2%	369,434,461	11.9%	284,233,963	9.3%	-23.1%	-36.9%
Social Services	436,124,068	15.7%	489,533,373	17.3%	541,579,547	17.9%	531,230,808	17.1%	511,393,996	16.7%	-3.7%	17.3%
Other Human Service Costs	314,136,720	11.3%	224,651,769	7.9%	260,989,131	8.6%	249,217,511	8.0%	246,499,960	8.1%	-1.1%	-21.5%
Capital Outlay	5,226,064	0.2%	7,704,834	0.3%	2,277,006	0.1%	6,050,177	0.2%	8,671,392	0.3%	43.3%	65.9%
HEALTH												
Current Expenditures	100,534,648	3.6%	106,054,760	3.7%	114,935,818	3.8%	115,069,637	3.7%	120,362,117	3.9%	4.6%	19.7%
Capital Outlay	1,545,708	0.1%	1,244,494	0.0%	4,623,574	0.2%	10,826,452	0.3%	5,960,306	0.2%	-44.9%	285.6%
CULTURE AND RECREATION												
LIBRARIES												
Current Expenditures	42,337,026	1.5%	43,904,214	1.6%	46,754,804	1.5%	48,763,436	1.6%	51,982,204	1.7%	6.6%	22.8%
Capital Outlay	5,571,915	0.2%	12,227,360	0.4%	12,339,650	0.4%	9,676,974	0.3%	8,768,543	0.3%	-9.4%	57.4%
PARKS/RECREATION												
Current Expenditures	23,639,280	0.8%	26,034,480	0.9%	27,554,320	0.9%	27,038,334	0.9%	31,979,418	1.0%	18.3%	35.3%
Capital Outlay	3,907,802	0.1%	4,103,269	0.1%	3,635,810	0.1%	3,395,376	0.1%	1,973,108	0.1%	-41.9%	-49.5%
CONSERVATION OF NATURAL RESOURCES												
Current Expenditures	38,903,620	1.4%	41,701,441	1.5%	43,046,781	1.4%	48,003,304	1.5%	51,644,075	1.7%	7.6%	32.7%
Capital Outlay	89,086	0.0%	545,653	0.0%	163,691	0.0%	41,876	0.0%	124,555	0.0%	197.4%	39.8%
ECONOMIC DEVELOPMENT												
Current Expenditures	23,856,723	0.9%	22,263,271	0.8%	28,187,844	0.9%	31,814,869	1.0%	37,905,935	1.2%	19.1%	58.9%
Capital Outlay	4,383,287	0.2%	3,896,390	0.1%	9,926,086	0.3%	6,139	0.0%	66,557	0.0%	984.2%	-98.5%
ALL OTHER												
Current Expenditures	14,901,286	0.5%	17,343,543	0.6%	17,576,129	0.6%	18,150,818	0.6%	22,755,037	0.7%	25.4%	52.7%
Capital Outlay	1,433,058	0.1%	424,299	0.0%	1,665,796	0.1%	3,421,476	0.1%	2,622,041	0.1%	-23.4%	83.0%
DEBT SERVICE												
Principal Paid on Bonds	34,057,264	1.2%	44,634,407	1.6%	53,069,875	1.8%	60,199,723	1.9%	73,389,929	2.4%	21.9%	115.5%
Other Long-term Debt	16,629,779	0.6%	19,353,164	0.7%	24,902,374	0.8%	23,250,170	0.7%	19,223,185	0.6%	-17.3%	15.6%
Interest and Fiscal Charges	44,551,647	1.6%	48,924,185	1.7%	53,732,080	1.8%	52,586,825	1.7%	53,044,422	1.7%	0.9%	19.1%
TOTAL CURRENT EXPENDITURES	2,354,636,578	84.6%	2,296,045,447	81.1%	2,479,092,029	82.1%	2,539,133,210	81.9%	2,506,653,608	81.9%	-1.3%	6.5%
TOTAL CAPITAL OUTLAY	333,954,984	12.0%	420,915,509	14.9%	410,025,688	13.6%	426,670,610	13.8%	407,958,574	13.3%	-4.4%	22.2%
TOTAL DEBT SERVICE	95,238,690	3.4%	112,911,756	4.0%	131,704,329	4.4%	136,036,718	4.4%	145,657,536	4.8%	7.1%	52.9%
TOTAL EXPENDITURES	2,783,830,252	100.0%	2,829,872,712	100.0%	3,020,822,046	100.0%	3,101,840,538	100.0%	3,060,269,718	100.0%	-1.3%	9.9%
OTHER FINANCING USES												
DEPT REDEMPTION - Refunded Bonds[*]	---		9,370,516		44,360,444		2,361,373		---			
OTHER USES	11,760,463		156,060		923,974		---		---			
TRANSFERS TO												
Enterprise Funds	2,728,747		9,135,383		1,962,141		6,799,062		3,154,973			
Governmental Funds	43,636,827		51,759,937		87,963,573		72,427,131		59,063,332			
TOTAL EXPENDITURES AND OTHER USES	2,841,956,289		2,900,294,608		3,156,032,178		3,183,428,104		3,122,488,023			

NOTE: [*] FOR THE YEAR 1991, REFUNDED BOND PAYMENTS WERE INCLUDED WITH DEBT SERVICE - PRINCIPAL PAID ON BONDS.

**Table 2
Classification of County Revenues
For the Year Ended December 31, 1995**

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
Population (1995 Estimate)	13,366	272,636	29,163	36,508	33,362	6,026	55,172
Net Taxable Tax Capacity	9,270,547	155,194,291	14,076,364	12,867,542	14,684,059	3,064,921	31,470,855
1994 Tax Levy (Payable 1995)	5,248,583	40,514,921	8,272,089	8,168,759	7,318,513	1,676,208	11,950,422
REVENUES							
Taxes	5,871,358	51,893,101	8,695,726	8,418,605	7,553,583	1,759,389	12,344,319
Special Assessments	---	---	483,565	1,083,267	17,479	33,761	412,632
Licenses and Permits	225,214	406,899	134,827	105,459	87,422	8,089	145,386
Intergovernmental Revenues							
Federal Grants							
Highways	102,182	1,648,017	371,599	883,694	189,732	---	251,107
Human Services	1,206,863	15,241,964	2,742,083	3,591,896	1,849,976	593,446	4,347,074
Narcotics Control	---	116,792	---	---	---	---	65,000
All Other	119,151	6,666,073	97,355	189,773	126,176	43,121	96,120
Total Federal Grants	1,428,196	23,672,846	3,211,037	4,665,363	2,165,884	636,567	4,759,301
State Grants							
HACA	666,217	11,988,238	631,033	151,828	1,084,565	646,039	2,280,008
Manufactured Home HACA	---	259,939	17,131	39,744	32,046	1,838	34,857
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	11,124	195	6,254	567	11,752	121,117	102,697
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,017,943	4,148,195	2,044,569	3,305,402	1,275,906	537,804	4,102,856
Human Services	810,867	10,827,027	1,570,618	3,446,527	1,045,046	387,537	2,798,588
All Other	908,621	6,775,984	658,761	1,462,502	515,166	199,514	1,507,111
Total State Grants	4,414,772	34,089,677	4,928,366	8,406,570	3,964,481	1,893,849	10,891,434
Local Units Grants	---	3,228,080	112,529	5,299	48,069	16,451	117,687
Total Intergovernmental Revenues	5,842,968	60,990,603	8,251,932	13,077,232	6,178,434	2,546,867	15,768,422
Charges for Services	675,856	16,945,345	1,635,541	1,661,404	770,244	202,596	3,707,449
Fines and Forfeits	183,873	1,114,322	272,431	373,919	149,898	971	252,758
Interest Earnings	615,562	7,603,868	771,103	945,315	812,407	187,694	1,941,384
All Other Revenues	1,549,129	9,208,692	1,014,030	2,465,471	802,717	358,808	919,926
Total Revenues	14,963,960	148,162,830	21,259,155	28,130,672	16,372,184	5,098,175	35,492,276
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	2,500,000	---	---	9,870,000	---	---
Other Long-term Debt	---	1,336,397	---	---	430,655	---	139,217
Total Borrowing	---	3,836,397	---	---	10,300,655	---	139,217
Other Sources	---	---	---	8,534	---	---	---
Transfers From							
Enterprise Funds	---	216,212	---	---	---	---	---
Governmental Funds	93,222	2,103,551	160,493	37,000	947,729	148,106	1,998,064
Total Revenues and Other Sources	15,057,182	154,318,990	21,419,648	28,176,206	27,620,568	5,246,281	37,629,557

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government - Current Expenditures	1,897,212	22,330,572	2,497,445	3,146,993	2,362,034	715,990	4,238,430
- Capital Outlay	----	1,685,150	----	----	----	----	1,079,008
Total General Government	1,897,212	24,015,722	2,497,445	3,146,993	2,362,034	715,990	5,317,438
Public Safety - Sheriff	812,817	12,122,766	1,491,858	1,290,066	2,165,160	393,567	1,705,565
- Corrections	857,347	9,625,967	915,973	1,544,843	236,079	29,511	1,854,227
- All Other	95,543	310,555	66,507	71,556	71,665	5,745	54,849
- Capital Outlay	----	3,682,537	----	----	4,510,639	----	----
Total Public Safety	1,765,707	25,741,825	2,474,338	2,906,465	6,983,543	428,823	3,614,641
Streets and Highways - Administration	255,770	666,428	232,276	208,929	124,367	257,465	333,291
- Maintenance	1,181,930	4,870,938	2,295,500	2,175,825	1,380,197	747,023	2,687,171
- Capital Outlay	1,663,565	7,956,384	2,333,291	2,145,870	1,781,051	99,287	5,479,260
Total Streets and Highways	3,101,265	13,493,750	4,861,067	4,530,624	3,285,615	1,103,775	8,499,722
Sanitation - Current Expenditures	372,439	3,490,386	1,089,426	1,872,971	234,215	231,387	1,482,006
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	372,439	3,490,386	1,089,426	1,872,971	234,215	231,387	1,482,006
Human Services - Income Maintenance	1,404,933	18,015,967	1,964,030	3,622,567	1,973,586	411,133	2,689,853
- Social Services	2,271,526	29,874,053	5,298,588	6,910,224	3,121,172	976,087	7,718,889
- All Other	----	423,915	----	58,653	----	82,009	----
- Capital Outlay	----	62,755	----	----	----	----	28,031
Total Human Services	3,676,459	48,376,690	7,262,618	10,591,444	5,094,758	1,469,229	10,436,773
Health - Current Expenditures	595,924	4,501,438	160,000	99,942	722,414	69,639	709,820
- Capital Outlay	----	----	----	----	----	----	----
Total Health	595,924	4,501,438	160,000	99,942	722,414	69,639	709,820
Culture and Recreation							
Libraries - Current Expenditures	101,412	4,654,612	95,800	86,798	262,662	30,023	276,344
- Capital Outlay	----	594,461	----	----	----	----	----
Parks and Recreation - Current Expenditures	367,605	5,257,643	293,509	113,144	38,347	21,987	515,950
- Capital Outlay	----	63,010	----	----	----	----	16,368
Total Culture and Recreation	469,017	10,569,726	389,309	199,942	301,009	52,010	808,662
Conservation of Natural Resources - Current Expenditures	1,221,005	551,222	759,813	1,132,890	210,542	262,790	764,900
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	1,221,005	551,222	759,813	1,132,890	210,542	262,790	764,900
Economic Development - Current Expenditures	21,168	5,346,373	40,678	89,760	74,738	5,237	34,798
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	21,168	5,346,373	40,678	89,760	74,738	5,237	34,798
All Other - Current Expenditures	----	957,517	206,685	620,456	----	120,554	----
- Capital Outlay	----	----	8,498	----	----	----	----
Debt Service - Principal Paid on Bonds	175,000	3,436,500	340,000	915,000	----	----	255,000
- Other Long-term Debt	----	1,546,481	87,792	89,060	204,731	----	597,452
- Interest and Fiscal Charges	40,725	6,340,632	268,273	456,597	257,056	----	213,745
Total Current Expenditures	11,456,631	123,000,352	17,408,088	23,045,617	12,977,178	4,360,147	25,066,093
Total Capital Outlay	1,663,565	14,044,297	2,341,789	2,145,870	6,291,690	99,287	6,602,667
Total Debt Service	215,725	11,323,613	696,065	1,460,657	461,787	----	1,066,197
Total Expenditures	13,335,921	148,368,262	20,445,942	26,652,144	19,730,655	4,459,434	32,734,957
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	93,222	2,103,551	160,493	37,000	947,729	148,106	1,998,064
Total Expenditures and Other Uses	13,429,143	150,471,813	20,606,435	26,689,144	20,678,384	4,607,540	34,733,021

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Population (1995 Estimate)	27,580	30,559	57,010	23,801	13,097	36,045	52,540
Net Taxable Tax Capacity	12,938,634	13,975,744	35,555,016	21,850,310	7,691,551	16,381,562	20,353,258
1994 Tax Levy (Payable 1995)	4,663,140	8,486,529	14,539,636	8,515,519	3,353,706	9,102,919	10,361,605
REVENUES							
Taxes	4,647,296	8,767,373	17,856,466	10,088,768	3,395,572	9,359,208	9,429,603
Special Assessments	603,961	---	102,467	---	430,563	474,189	458,505
Licenses and Permits	17,005	81,382	325,931	47,116	8,101	429,210	12,941
Intergovernmental Revenues							
Federal Grants							
Highways	32,927	87,296	7,407	961,163	150,795	6,378	190,993
Human Services	1,585,695	2,708,596	2,554,779	2,229,668	1,080,158	2,029,955	3,796,482
Narcotics Control	12,582	---	5,250	---	79,173	25,000	46,453
All Other	50,159	74,849	273,592	628,725	66,598	119,923	90,134
Total Federal Grants	1,681,363	2,870,741	2,841,028	3,819,556	1,376,724	2,181,256	4,124,062
State Grants							
HACA	1,349,995	1,573,047	3,577,388	321,751	1,006,539	2,156,641	1,584,168
Manufactured Home HACA	---	---	62,799	---	5,626	52,303	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	39,431	528,474	3,612	11,059	170,043	6,942	1,249,650
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,352,793	1,537,002	3,178,001	2,257,253	1,725,431	1,740,208	3,235,196
Human Services	1,244,672	3,400,286	1,406,503	1,685,295	582,457	1,587,220	2,936,200
All Other	656,105	771,664	1,042,836	2,238,768	239,828	851,650	801,040
Total State Grants	5,642,996	8,301,412	9,271,139	6,514,126	3,729,924	6,394,964	9,878,487
Local Units Grants	88,220	12,008	1,531,913	103,347	48,301	21,162	59,260
Total Intergovernmental Revenues	7,412,579	11,184,161	13,644,080	10,437,029	5,154,949	8,597,382	14,061,809
Charges for Services	1,823,508	1,873,929	4,243,351	1,868,481	448,334	2,156,423	1,467,748
Fines and Forfeits	101,335	184,295	363,163	169,263	---	304,624	246,342
Interest Earnings	512,950	538,590	1,917,601	736,372	591,288	782,664	637,327
All Other Revenues	918,109	1,043,044	926,655	2,131,173	675,477	1,263,107	2,323,391
Total Revenues	16,036,743	23,672,774	39,379,714	25,478,202	10,704,284	23,366,807	28,637,666
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	2,060,000	990,000
Other Long-term Debt	---	115,200	---	193,270	---	39,100	---
Total Borrowing	---	115,200	---	193,270	---	2,099,100	990,000
Other Sources	34,353	---	---	---	20,151	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	581,715	137,466	588,130	717,916	588,550	946,963	---
Total Revenues and Other Sources	16,652,811	23,925,440	39,967,844	26,389,388	11,312,985	26,412,870	29,627,666

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995**

EXPENDITURES	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government - Current Expenditures	2,169,656	3,829,839	7,244,895	3,324,142	1,634,616	2,810,070	3,044,947
- Capital Outlay	----	----	759,694	----	----	154,640	----
Total General Government	2,169,656	3,829,839	8,004,589	3,324,142	1,634,616	2,964,710	3,044,947
Public Safety - Sheriff	826,075	1,461,764	5,453,967	1,754,494	407,789	1,425,071	1,560,095
- Corrections	1,205,855	1,427,716	708,334	1,011,304	288,887	1,477,569	1,665,346
- All Other	68,994	364,249	141,912	144,674	168,530	293,783	287,068
- Capital Outlay	----	----	----	----	----	115,238	----
Total Public Safety	2,100,924	3,253,729	6,304,213	2,910,472	865,206	3,311,661	3,512,509
Streets and Highways - Administration	130,191	382,682	200,302	480,434	141,211	499,725	340,929
- Maintenance	1,649,497	2,413,951	2,258,178	1,906,361	1,396,123	1,219,877	2,111,918
- Capital Outlay	1,466,518	1,610,310	3,539,322	2,837,486	1,259,766	1,379,168	3,225,926
Total Streets and Highways	3,246,206	4,406,943	5,997,802	5,224,281	2,797,100	3,098,770	5,678,773
Sanitation - Current Expenditures	436,232	896,731	----	1,814,783	379,888	357,267	1,304
- Capital Outlay	287,405	58,271	----	3,737	----	----	----
Total Sanitation	723,637	955,002	----	1,818,520	379,888	357,267	1,304
Human Services - Income Maintenance	1,392,996	2,265,376	1,202,489	2,176,561	959,852	1,703,708	4,662,659
- Social Services	3,452,338	6,086,871	8,498,027	4,196,480	2,458,518	5,310,921	8,716,935
- All Other	----	160,853	----	449,096	----	----	----
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	4,845,334	8,513,100	9,700,516	6,822,137	3,418,370	7,014,629	13,379,594
Health - Current Expenditures	933,974	959,921	1,109,882	1,505,965	72,606	1,273,911	----
- Capital Outlay	----	----	----	----	----	149,547	----
Total Health	933,974	959,921	1,109,882	1,505,965	72,606	1,423,458	----
Culture and Recreation							
Libraries - Current Expenditures	48,486	66,140	663,941	----	197,773	177,750	158,875
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	268,430	171,931	391,082	5,000	54,320	152,701	183,958
- Capital Outlay	----	----	----	----	----	10,610	----
Total Culture and Recreation	316,916	238,071	1,055,023	5,000	252,093	341,061	342,833
Conservation of Natural Resources - Current Expenditures	591,375	523,441	321,461	1,800,474	720,511	356,851	1,324,255
- Capital Outlay	----	----	----	----	----	1,757	----
Total Conservation of Natural Resources	591,375	523,441	321,461	1,800,474	720,511	358,608	1,324,255
Economic Development - Current Expenditures	42,913	558,740	825	377,314	49,683	484,480	225,885
- Capital Outlay	----	----	----	----	----	48,356	----
Total Economic Development	42,913	558,740	825	377,314	49,683	532,836	225,885
All Other - Current Expenditures	101,077	----	----	----	50,990	1,019,778	291,805
- Capital Outlay	213,088	----	----	----	----	14,980	297,223
Debt Service - Principal Paid on Bonds	373,000	175,000	900,000	145,000	90,000	9,965,000	600,000
- Other Long-term Debt	14,881	44,830	----	1,756,769	10,000	15,000	----
- Interest and Fiscal Charges	306,068	358,168	1,011,053	223,323	25,434	927,541	167,891
Total Current Expenditures	13,318,089	21,570,205	28,195,295	20,947,082	8,981,297	18,563,462	24,575,979
Total Capital Outlay	1,967,011	1,668,581	4,299,016	2,841,223	1,259,766	1,874,296	3,523,149
Total Debt Service	693,949	577,998	1,911,053	2,125,092	125,434	10,907,541	767,891
Total Expenditures	15,979,049	23,816,784	34,405,364	25,913,397	10,366,497	31,345,299	28,867,019
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	326,718
- Governmental Funds	581,715	137,466	588,130	717,916	588,550	946,963	----
Total Expenditures and Other Uses	16,560,764	23,954,250	34,993,494	26,631,313	10,955,047	32,292,262	29,193,737

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population (1995 Estimate)	8,452	4,166	12,768	48,437	316,272	16,680	30,424
Net Taxable Tax Capacity	5,583,370	5,850,262	8,572,119	38,872,690	239,241,461	7,578,307	17,988,898
1994 Tax Levy (Payable 1995)	3,400,062	2,754,972	3,814,933	12,210,934	58,870,785	2,975,387	8,001,715
REVENUES							
Taxes	3,529,456	4,091,482	4,014,098	13,548,283	68,104,417	3,005,593	8,219,523
Special Assessments	320,652	---	259,125	27,696	---	5,766	39,892
Licenses and Permits	9,535	82,842	8,226	333,902	603,114	5,052	136,835
Intergovernmental Revenues							
Federal Grants							
Highways	47,209	445,139	56,574	28,366	19,846	---	---
Human Services	825,616	271,852	811,280	5,165,973	15,792,109	930,491	1,709,362
Narcotics Control	---	---	---	---	142,717	---	---
All Other	254,472	634,723	179,789	625,829	4,255,222	90,722	71,059
Total Federal Grants	1,127,297	1,351,714	1,047,643	5,820,168	20,209,894	1,021,213	1,780,421
State Grants							
HACA	285,455	297,025	1,046,877	992,722	11,327,247	1,299,567	1,584,531
Manufactured Home HACA	4,157	1,993	682	21,904	175,342	---	16,225
Attached Machinery Aid	---	---	---	58,047	375,772	---	---
Disparity Reduction Aid	71,293	4,578	---	---	3,026	304,089	9,186
Taconite Homestead Credit	---	---	---	226,645	---	---	---
Highways	2,280,785	1,312,017	2,704,427	1,519,898	8,794,890	1,800,391	3,477,738
Human Services	405,242	214,784	247,060	2,287,414	15,626,653	367,094	1,285,394
All Other	403,334	570,501	246,345	1,008,847	7,213,806	189,167	578,838
Total State Grants	3,450,266	2,400,898	4,245,391	6,115,477	43,516,736	3,960,308	6,951,912
Local Units Grants	3,608	3,837	---	45,729	7,548,669	11,506	97,692
Total Intergovernmental Revenues	4,581,171	3,756,449	5,293,034	11,981,374	71,275,299	4,993,027	8,830,025
Charges for Services	530,395	1,749,572	698,651	2,584,476	10,014,876	1,022,964	1,265,161
Fines and Forfeits	50,403	62,294	46,917	369,900	1,143,902	71,397	169,554
Interest Earnings	461,660	526,519	419,931	1,064,140	10,209,337	185,464	558,599
All Other Revenues	1,132,871	364,397	505,488	990,960	1,955,723	272,551	687,951
Total Revenues	10,616,143	10,633,555	11,245,470	30,900,731	163,306,668	9,561,814	19,907,540
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	1,750,000	---	---	---	---	---
Other Long-term Debt	12,707	---	---	---	---	---	159,424
Total Borrowing	12,707	1,750,000	---	---	---	---	159,424
Other Sources							
Transfers From	---	---	---	---	35,763	---	68,511
Enterprise Funds	---	---	---	198,250	---	1,218	---
Governmental Funds	---	272,390	67,500	---	1,610,683	247,649	296,556
Total Revenues and Other Sources	10,628,850	12,655,945	11,312,970	31,098,981	164,953,114	9,810,681	20,432,031

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995**

<u>EXPENDITURES</u>	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government - Current Expenditures	1,231,976	1,579,842	1,311,511	6,654,994	31,075,561	1,497,469	2,911,274
- Capital Outlay	----	64,024	25,500	----	1,823,342	----	1,724,919
Total General Government	1,231,976	1,643,866	1,337,011	6,654,994	32,898,903	1,497,469	4,636,193
Public Safety - Sheriff	543,714	683,299	490,889	2,963,528	9,478,181	1,302,288	1,081,435
- Corrections	235,454	56,069	256,990	51,702	4,598,214	127,473	1,279,926
- All Other	67,500	158,999	36,487	391,040	285,293	49,332	82,328
- Capital Outlay	----	----	----	----	36,386	----	----
Total Public Safety	846,668	898,367	784,366	3,406,270	14,398,074	1,479,093	2,443,689
Streets and Highways - Administration	270,474	152,570	391,208	553,277	294,199	268,366	279,767
- Maintenance	1,004,765	1,360,960	1,144,309	2,419,667	3,052,328	1,289,334	1,949,217
- Capital Outlay	1,726,667	1,152,739	2,079,493	2,435,998	13,083,565	1,294,668	2,666,139
Total Streets and Highways	3,001,906	2,666,269	3,615,010	5,408,942	16,430,092	2,852,368	4,895,123
Sanitation - Current Expenditures	427,968	1,027,333	339,329	184,743	3,282,919	----	145
- Capital Outlay	----	----	72,524	----	----	----	----
Total Sanitation	427,968	1,027,333	411,853	184,743	3,282,919	----	145
Human Services - Income Maintenance	1,225,712	184,387	633,387	4,000,525	22,110,137	570,937	1,574,809
- Social Services	1,104,415	777,743	1,896,874	6,905,322	30,879,763	1,796,583	4,860,590
- All Other	180,902	----	----	----	----	----	----
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	2,511,029	962,130	2,530,261	10,905,847	52,989,900	2,367,520	6,435,399
Health - Current Expenditures	64,167	426,225	47,413	1,466,976	4,960,553	495,902	19,000
- Capital Outlay	----	----	----	----	----	----	----
Total Health	64,167	426,225	47,413	1,466,976	4,960,553	495,902	19,000
Culture and Recreation							
Libraries - Current Expenditures	44,381	70,458	54,324	239,346	5,449,694	52,000	344,953
- Capital Outlay	----	----	----	----	81,735	----	----
Parks and Recreation - Current Expenditures	146,774	796,815	137,314	127,895	3,596,829	18,455	346,749
- Capital Outlay	----	95,377	----	----	----	----	----
Total Culture and Recreation	191,155	962,650	191,638	367,241	9,128,258	70,455	691,702
Conservation of Natural Resources - Current Expenditures	924,816	127,969	577,914	491,778	881,329	192,722	334,552
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	924,816	127,969	577,914	491,778	881,329	192,722	334,552
Economic Development - Current Expenditures	27,300	250,802	5,148	234,732	4,111,662	11,178	34,203
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	27,300	250,802	5,148	234,732	4,111,662	11,178	34,203
All Other - Current Expenditures	74,994	183,204	96,977	653,287	----	302,993	506,828
- Capital Outlay	----	13,890	173,836	----	----	----	----
Debt Service - Principal Paid on Bonds	----	210,000	280,000	1,525,000	1,850,000	----	2,330,000
- Other Long-term Debt	141,791	34,826	----	209,999	1,110,000	131,385	313,658
- Interest and Fiscal Charges	13,423	386,171	346,192	276,789	6,058,223	175,913	602,848
Total Current Expenditures	7,575,312	7,836,675	7,420,074	27,338,812	124,056,662	7,975,032	15,605,776
Total Capital Outlay	1,726,667	1,326,030	2,351,353	2,435,998	15,025,028	1,294,668	4,391,058
Total Debt Service	155,214	630,997	626,192	2,011,788	9,018,223	307,298	3,246,506
Total Expenditures	9,457,193	9,793,702	10,397,619	31,786,598	148,099,913	9,576,998	23,243,340
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	150,000
- Governmental Funds	----	272,390	67,500	----	1,610,683	247,649	296,556
Total Expenditures and Other Uses	9,457,193	10,066,092	10,465,119	31,786,598	149,710,596	9,824,647	23,689,896

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
Population (1995 Estimate)	16,661	20,906	32,759	42,477	6,242	1,063,631	19,123
Net Taxable Tax Capacity	10,625,223	7,867,795	16,114,385	46,008,803	4,145,303	966,907,496	6,427,576
1994 Tax Levy (Payable 1995)	3,708,002	3,330,342	6,831,079	10,907,177	1,892,814	315,704,637	3,165,277
REVENUES							
Taxes	3,765,394	3,405,696	6,943,388	10,654,878	1,899,664	332,161,227	3,189,690
Special Assessments	309,747	---	878,107	24,434	66,153	---	---
Licenses and Permits	523	42,894	13,099	124,333	229	2,171,961	28,141
Intergovernmental Revenues							
Federal Grants							
Highways	351,087	9,316	3,065	707,714	---	10,790,991	---
Human Services	---	923,880	3,100,437	1,937,880	382,454	69,957,193	906,655
Narcotics Control	---	171	---	---	---	---	---
All Other	160,788	122,429	256,979	90,898	38,366	8,660,967	64,816
Total Federal Grants	511,875	1,055,796	3,360,481	2,736,492	420,820	89,409,151	971,471
State Grants							
HACA	962,983	1,036,822	1,822,270	1,136,617	525,521	39,324,525	1,162,513
Manufactured Home HACA	---	---	---	16,374	2,448	45,145	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	100,907	293,260	79,109	44,668	8,392	---	189,821
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	3,593,226	8,209,460	3,099,927	3,604,269	1,731,588	12,468,471	3,409,931
Human Services	4,237	662,810	1,395,250	1,088,362	295,956	48,895,201	691,045
All Other	206,163	417,039	672,980	646,522	227,313	49,833,774	555,790
Total State Grants	4,867,516	10,619,391	7,069,536	6,536,812	2,791,218	150,567,116	6,009,100
Local Units Grants	18,286	---	---	3,466	---	3,097,053	---
Total Intergovernmental Revenues	5,397,677	11,675,187	10,430,017	9,276,770	3,212,038	243,073,320	6,980,571
Charges for Services	310,850	1,891,637	1,818,047	991,828	511,364	47,503,059	1,679,815
Fines and Forfeits	73,532	77,946	216,540	226,896	---	1,596,530	70,748
Interest Earnings	316,564	415,438	931,944	750,726	72,471	27,976,569	272,457
All Other Revenues	711,683	201,070	432,662	2,384,910	295,652	45,779,131	104,207
Total Revenues	10,885,970	17,709,868	21,663,804	24,434,775	6,057,571	700,261,797	12,325,629
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	30,000,000	---
Other Long-term Debt	48,647	---	---	---	---	4,450,000	---
Total Borrowing	48,647	---	---	---	---	34,450,000	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	66,530	---
Governmental Funds	255,211	164,975	---	27,607	162,446	19,140,738	---
Total Revenues and Other Sources	11,189,828	17,874,843	21,663,804	24,462,382	6,220,017	753,919,065	12,325,629

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government - Current Expenditures	1,341,169	1,593,754	2,310,032	5,053,349	884,005	73,824,124	1,941,076
- Capital Outlay	----	----	287,677	----	4,959	19,772,415	----
Total General Government	1,341,169	1,593,754	2,597,709	5,053,349	888,964	93,596,539	1,941,076
Public Safety - Sheriff	625,940	715,222	1,098,171	2,504,519	476,460	23,389,881	564,915
- Corrections	199,950	572,616	630,651	1,579,586	52,965	76,369,772	459,462
- All Other	138,024	193,026	25,438	357,091	12,330	57,689,222	117,205
- Capital Outlay	----	----	89,973	----	----	11,795,735	----
Total Public Safety	963,914	1,480,864	1,844,233	4,441,196	541,755	169,244,610	1,141,582
Streets and Highways - Administration	151,508	370,031	208,450	218,271	297,623	237,716	127,068
- Maintenance	1,487,211	1,769,913	1,484,103	2,750,440	931,273	18,041,688	1,522,585
- Capital Outlay	3,253,685	8,006,603	3,314,413	4,844,505	1,183,442	25,266,707	2,424,478
Total Streets and Highways	4,892,404	10,146,547	5,006,966	7,813,216	2,412,338	43,546,111	4,074,131
Sanitation - Current Expenditures	87,271	656,765	273,842	111,920	391,222	----	650,990
- Capital Outlay	----	----	----	----	----	543,082	----
Total Sanitation	87,271	656,765	273,842	111,920	391,222	543,082	650,990
Human Services - Income Maintenance	----	324,773	2,430,493	1,829,312	436,554	69,111,959	486,122
- Social Services	----	1,630,279	5,612,585	4,472,988	968,364	10,179,527	1,745,963
- All Other	1,258,608	----	145,665	----	----	237,361,204	----
- Capital Outlay	----	----	59,368	----	----	2,684,281	----
Total Human Services	1,258,608	1,955,052	8,248,111	6,302,300	1,404,918	319,336,971	2,232,085
Health - Current Expenditures	----	968,615	882,435	----	----	31,477,372	846,522
- Capital Outlay	----	----	22,625	----	----	5,672,644	----
Total Health	----	968,615	905,060	----	----	37,150,016	846,522
Culture and Recreation							
Libraries - Current Expenditures	138,467	75,800	112,000	227,432	35,901	20,268,245	36,594
- Capital Outlay	----	----	----	----	----	7,872,883	----
Parks and Recreation - Current Expenditures	140,848	56,585	51,028	146,720	19,711	----	89,856
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	279,315	132,385	163,028	374,152	55,612	28,141,128	126,450
Conservation of Natural Resources - Current Expenditures	398,531	372,487	1,205,858	289,435	223,072	----	309,874
- Capital Outlay	----	----	4,479	----	----	----	----
Total Conservation of Natural Resources	398,531	372,487	1,210,337	289,435	223,072	----	309,874
Economic Development - Current Expenditures	255,484	42,647	900	90,490	22,586	928,509	16,581
- Capital Outlay	----	----	----	----	----	18,201	----
Total Economic Development	255,484	42,647	900	90,490	22,586	946,710	16,581
All Other - Current Expenditures	558,322	166,580	398,955	----	90,168	----	156,934
- Capital Outlay	122,271	----	413	----	----	----	----
Debt Service - Principal Paid on Bonds	245,000	85,000	50,000	72,000	70,000	16,380,000	----
- Other Long-term Debt	80,000	29,519	425,000	34,634	1,199	905,000	----
- Interest and Fiscal Charges	337,165	53,811	196,054	114,569	30,025	4,330,524	----
Total Current Expenditures	6,781,333	9,509,093	16,870,606	19,631,553	4,842,234	618,879,219	9,071,747
Total Capital Outlay	3,375,956	8,006,603	3,778,948	4,844,505	1,188,401	73,625,948	2,424,478
Total Debt Service	662,165	168,330	671,054	221,203	101,224	21,615,524	----
Total Expenditures	10,819,454	17,684,026	21,320,608	24,697,261	6,131,859	714,120,691	11,496,225
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	25,986	----	5,000	----
- Governmental Funds	255,211	164,975	----	27,607	162,446	19,140,738	----
Total Expenditures and Other Uses	11,074,665	17,849,001	21,320,608	24,750,854	6,294,305	733,266,429	11,496,225

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
Population (1995 Estimate)	16,225	28,664	42,446	11,717	13,473	41,167	5,572
Net Taxable Tax Capacity	11,575,106	10,581,995	35,309,349	9,755,723	4,300,802	21,547,701	6,629,976
1994 Tax Levy (Payable 1995)	4,183,449	6,665,280	16,001,877	4,035,542	3,176,284	9,060,657	1,639,447
REVENUES							
Taxes	4,566,004	6,861,612	17,295,789	4,292,978	3,420,087	9,097,276	1,716,940
Special Assessments	---	392	---	208,072	18,276	1,395,044	141,030
Licenses and Permits	114,470	242,490	39,637	5,175	41,141	306,571	644
Intergovernmental Revenues							
Federal Grants							
Highways	483,892	626,002	516,784	22,445	---	782	149,850
Human Services	1,356,465	1,819,274	3,663,196	925,996	955,153	2,518,950	306,262
Narcotics Control	---	---	---	---	---	---	---
All Other	31,676	233,206	568,234	86,707	96,705	245,426	30,442
Total Federal Grants	1,872,033	2,678,482	4,748,214	1,035,148	1,051,858	2,765,158	486,554
State Grants							
HACA	491,739	1,942,959	1,830,031	957,595	1,024,238	2,155,093	427,954
Manufactured Home HACA	7,836	36,915	28,201	1,249	22,864	28,550	2,118
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	58,867	227,088	67,868	6,177	29,102	6,349
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,064,682	1,902,143	6,568,324	3,645,045	1,988,245	3,797,507	2,526,750
Human Services	993,581	1,063,357	3,363,099	594,408	675,333	2,756,028	162,936
All Other	595,100	548,301	1,479,264	231,979	378,100	1,155,685	299,557
Total State Grants	4,152,938	5,552,542	13,905,380	5,498,144	4,094,957	9,921,965	3,425,664
Local Units Grants	---	3,119	175,180	33,150	3,764	---	36,980
Total Intergovernmental Revenues	6,024,971	8,234,143	18,828,774	6,566,442	5,150,579	12,687,123	3,949,198
Charges for Services	487,792	783,334	4,116,892	323,369	1,165,722	6,078,382	435,571
Fines and Forfeits	95,258	235,093	319,190	104,331	113,109	---	55,451
Interest Earnings	370,606	694,084	1,383,373	276,261	232,199	1,478,765	310,515
All Other Revenues	1,138,050	1,105,483	2,778,022	235,405	756,896	666,282	489,120
Total Revenues	12,797,151	18,156,631	44,761,677	12,012,033	10,898,009	31,709,443	7,098,469
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	1,531,270	---	---	---	---	---
Other Long-term Debt	102,552	---	205,694	---	75,000	416,138	---
Total Borrowing	102,552	1,531,270	205,694	---	75,000	416,138	---
Other Sources	---	---	144,933	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	564,122	2,279,995	---	1,147,555	2,174,054	---
Total Revenues and Other Sources	12,899,703	20,252,023	47,392,299	12,012,033	12,120,564	34,299,635	7,098,469

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government - Current Expenditures	1,780,847	2,853,454	4,790,359	1,038,043	1,374,735	2,682,205	999,137
- Capital Outlay	----	852,187	677,976	102,147	----	401,233	----
Total General Government	1,780,847	3,705,641	5,468,335	1,140,190	1,374,735	3,083,438	999,137
Public Safety - Sheriff	763,716	1,277,443	2,093,815	365,138	1,010,076	1,968,864	383,345
- Corrections	398,218	793,768	1,523,838	394,494	90,427	2,379,660	145,169
- All Other	54,009	51,134	421,559	73,201	13,847	263,758	47,596
- Capital Outlay	----	----	----	----	----	162,219	----
Total Public Safety	1,215,943	2,122,345	4,039,212	832,833	1,114,350	4,774,501	576,110
Streets and Highways - Administration	182,558	236,431	357,687	135,674	198,270	444,478	149,016
- Maintenance	1,659,501	1,030,405	7,459,979	1,597,611	1,075,209	2,395,764	1,215,869
- Capital Outlay	1,929,017	2,426,594	6,955,899	3,054,660	1,979,075	3,639,694	2,061,121
Total Streets and Highways	3,771,076	3,693,430	14,773,565	4,787,945	3,252,554	6,479,936	3,426,006
Sanitation - Current Expenditures	----	601,616	2,481,938	60,930	149,852	1,573,844	63,908
- Capital Outlay	----	----	20,280	----	----	783,211	----
Total Sanitation	----	601,616	2,502,218	60,930	149,852	2,357,055	63,908
Human Services - Income Maintenance	1,061,244	2,275,725	3,127,402	672,622	1,085,928	2,015,748	321,363
- Social Services	2,755,918	4,014,225	9,195,989	2,390,150	2,077,120	7,025,178	650,300
- All Other	----	----	----	----	----	----	----
- Capital Outlay	----	----	----	----	----	4,757,888	----
Total Human Services	3,817,162	6,289,950	12,323,391	3,062,772	3,163,048	13,798,814	971,663
Health - Current Expenditures	66,193	713,856	1,597,557	93,755	707,761	1,633,639	30,568
- Capital Outlay	----	----	----	----	----	----	----
Total Health	66,193	713,856	1,597,557	93,755	707,761	1,633,639	30,568
Culture and Recreation							
Libraries - Current Expenditures	92,620	148,728	----	96,863	66,972	155,821	43,525
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	124,517	29,252	330,770	151,303	868	282,225	80,782
- Capital Outlay	----	----	1,644	----	----	----	----
Total Culture and Recreation	217,137	177,980	332,414	248,166	67,840	438,046	124,307
Conservation of Natural Resources - Current Expenditures	896,871	176,961	1,273,074	567,030	166,647	676,384	368,590
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	896,871	176,961	1,273,074	567,030	166,647	676,384	368,590
Economic Development - Current Expenditures	76,370	260,702	134,128	247,199	29,854	15,321	21,304
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	76,370	260,702	134,128	247,199	29,854	15,321	21,304
All Other - Current Expenditures	197,003	91,352	655,043	360,271	223,259	650,457	389,570
- Capital Outlay	----	----	12,000	----	156,077	----	----
Debt Service - Principal Paid on Bonds	----	3,155,000	1,220,000	90,000	75,000	406,600	205,000
- Other Long-term Debt	170,950	----	109,194	----	----	412,431	----
- Interest and Fiscal Charges	11,404	873,410	345,106	49,707	1,238	1,254,051	25,906
Total Current Expenditures	10,109,585	14,555,052	35,443,138	8,244,284	8,270,825	24,163,346	4,910,042
Total Capital Outlay	1,929,017	3,278,781	7,667,799	3,156,807	2,135,152	9,744,245	2,061,121
Total Debt Service	182,354	4,028,410	1,674,300	139,707	76,238	2,073,082	230,906
Total Expenditures	12,220,956	21,862,243	44,785,237	11,540,798	10,482,215	35,980,673	7,202,069
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	----	564,122	2,279,995	----	1,147,555	2,174,054	----
Total Expenditures and Other Uses	12,220,956	22,426,365	47,065,232	11,540,798	11,629,770	38,154,727	7,202,069

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
Population (1995 Estimate)	15,911	8,717	10,473	4,363	24,371	6,791	25,211
Net Taxable Tax Capacity	6,389,495	5,220,202	4,693,168	2,084,653	10,924,937	3,743,539	14,170,918
1994 Tax Levy (Payable 1995)	2,815,870	1,907,092	3,752,152	1,240,578	4,958,305	2,155,390	5,449,042
REVENUES							
Taxes	3,729,770	1,935,134	5,441,880	1,721,614	5,173,328	2,186,355	5,532,190
Special Assessments	310,158	398,600	---	388,153	163,644	413,068	524,611
Licenses and Permits	23,306	1,380	13,488	38,905	67,137	1,985	12,820
Intergovernmental Revenues							
Federal Grants							
Highways	53,282	350,457	1,344,944	---	259,053	---	322,046
Human Services	1,213,349	496,280	774,166	273,540	1,050,242	---	---
Narcotics Control	---	---	---	---	13,092	---	---
All Other	124,464	23,655	796,963	191,774	553,503	41,747	12,638
Total Federal Grants	1,391,095	870,392	2,916,073	465,314	1,875,890	41,747	334,684
State Grants							
HACA	205,063	606,679	948,392	316,947	1,642,489	712,459	1,201,651
Manufactured Home HACA	---	1,133	3,088	8,662	11,415	1,134	6,183
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	273,890	70,956	225,384	14,437	116,354	45,374	37,696
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,776,344	1,214,456	2,358,059	2,170,775	2,189,887	1,832,818	2,060,010
Human Services	756,338	394,678	696,193	117,795	747,372	---	---
All Other	1,781,443	194,119	632,912	649,284	446,454	272,116	443,517
Total State Grants	6,280,705	2,482,021	4,864,028	3,277,900	5,153,971	2,863,901	3,749,057
Local Units Grants							
	---	11,687	53,025	---	---	---	40,977
Total Intergovernmental Revenues	7,671,800	3,364,100	7,833,126	3,743,214	7,029,861	2,905,648	4,124,718
Charges for Services	1,041,821	247,553	779,984	185,098	1,244,855	235,820	437,598
Fines and Forfeits	64,958	---	46,346	30,235	96,364	32,251	123,231
Interest Earnings	592,728	214,899	744,370	251,006	410,214	187,233	338,361
All Other Revenues	2,345,925	175,593	1,083,446	280,837	1,117,342	226,446	868,406
Total Revenues	15,780,466	6,337,259	15,942,640	6,639,062	15,302,745	6,188,806	11,961,935
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	2,129,463	---	933,261	---	---	---	---
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	2,129,463	---	933,261	---	---	---	---
Other Sources							
	---	2,262	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	660
Governmental Funds	1,378,117	71,070	2,232,575	---	---	20,899	6,704
Total Revenues and Other Sources	19,288,046	6,410,591	19,108,476	6,639,062	15,302,745	6,209,705	11,969,299

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995**

<u>EXPENDITURES</u>	COOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government - Current Expenditures	1,773,872	812,245	2,001,365	1,016,295	2,437,504	822,705	2,138,731
- Capital Outlay	----	----	----	----	----	----	183,493
Total General Government	1,773,872	812,245	2,001,365	1,016,295	2,437,504	822,705	2,322,224
Public Safety - Sheriff	953,052	372,834	991,368	250,394	807,977	355,153	1,134,599
- Corrections	239,817	25,337	222,341	246,673	688,330	21,286	210,419
- All Other	84,931	37,258	161,836	31,564	436,299	31,347	273,623
- Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	1,277,800	435,429	1,375,545	528,631	1,932,606	407,786	1,618,641
Streets and Highways - Administration	406,915	100,044	230,208	56,737	270,554	168,818	388,368
- Maintenance	1,222,476	1,309,454	1,659,063	1,155,709	1,586,263	1,218,587	1,805,152
- Capital Outlay	1,732,347	924,376	3,172,604	1,629,339	2,729,507	1,263,004	1,771,791
Total Streets and Highways	3,361,738	2,333,874	5,061,875	2,841,785	4,586,324	2,650,409	3,965,311
Sanitation - Current Expenditures	2,809,929	116,889	324,344	575,067	113,077	87,741	283,067
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	2,809,929	116,889	324,344	575,067	113,077	87,741	283,067
Human Services - Income Maintenance	1,012,812	510,153	766,174	309,211	1,497,769	----	----
- Social Services	2,340,638	1,150,850	2,295,723	495,872	2,896,968	----	----
- All Other	----	----	----	21,090	----	789,182	2,089,646
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	3,353,450	1,661,003	3,061,897	826,173	4,394,737	789,182	2,089,646
Health - Current Expenditures	623,348	45,874	245,108	46,005	915,287	18,710	173,551
- Capital Outlay	----	----	----	----	----	----	----
Total Health	623,348	45,874	245,108	46,005	915,287	18,710	173,551
Culture and Recreation							
Libraries - Current Expenditures	28,372	42,856	54,971	13,832	305,682	34,007	145,617
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	45,329	5,970	407,603	135,921	91,771	109,522	195,913
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	73,701	48,826	462,574	149,753	397,453	143,529	341,530
Conservation of Natural Resources - Current Expenditures	840,709	714,822	505,856	98,730	593,409	377,387	775,062
- Capital Outlay	----	----	26,097	----	----	----	----
Total Conservation of Natural Resources	840,709	714,822	531,953	98,730	593,409	377,387	775,062
Economic Development - Current Expenditures	117,150	9,084	2,151,207	197,436	166,658	148,562	28,797
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	117,150	9,084	2,151,207	197,436	166,658	148,562	28,797
All Other - Current Expenditures	609,718	34,734	33,586	99,101	----	100,038	229,843
- Capital Outlay	1,786	----	----	----	1,507,180	----	----
Debt Service - Principal Paid on Bonds	645,000	30,000	245,000	265,000	255,000	200,000	35,000
- Other Long-term Debt	----	3,966	246,541	155,281	15,868	110,000	197,175
- Interest and Fiscal Charges	252,136	7,090	355,538	58,082	192,463	142,257	121,303
Total Current Expenditures	13,109,068	5,288,404	12,050,753	4,749,637	12,807,548	4,283,045	9,872,388
Total Capital Outlay	1,734,133	924,376	3,198,701	1,629,339	4,236,687	1,263,004	1,955,284
Total Debt Service	897,136	41,056	847,079	478,363	463,331	452,257	353,478
Total Expenditures	15,740,337	6,253,836	16,096,533	6,857,339	17,507,566	5,998,306	12,181,150
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	1,378,117	71,070	2,232,575	----	----	20,899	6,704
Total Expenditures and Other Uses	17,118,454	6,324,906	18,329,108	6,857,339	17,507,566	6,019,205	12,187,854

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
Population (1995 Estimate)	33,803	5,127	10,733	22,840	21,352	19,807	30,756
Net Taxable Tax Capacity	13,999,563	2,509,422	8,477,448	15,936,232	9,642,696	7,066,415	11,839,641
1994 Tax Levy (Payable 1995)	6,361,425	2,300,155	2,201,812	4,868,343	4,093,731	5,763,203	6,878,399
REVENUES							
Taxes	6,488,320	2,378,292	2,285,726	5,126,591	4,180,955	6,065,960	7,236,359
Special Assessments	140,969	200,194	328,769	438,148	133,936	203,883	422,805
Licenses and Permits	30,785	3,970	40	15,862	16,361	101,642	99,972
Intergovernmental Revenues							
Federal Grants							
Highways	441,293	---	3,902	---	---	24,044	376,286
Human Services	1,253,587	628,591	596,937	---	917,739	1,371,659	1,898,948
Narcotics Control	---	---	---	---	---	---	---
All Other	189,706	71,266	244,493	198,703	180,001	135,701	260,355
Total Federal Grants	1,884,586	699,857	845,332	198,703	1,097,740	1,531,404	2,535,589
State Grants							
HACA	1,786,687	385,620	695,803	1,059,349	1,023,174	854,587	1,599,737
Manufactured Home HACA	30,411	1,239	4,124	---	14,246	17,147	19,451
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	82,430	92,936	6,330	51,431	21,602	34,103	41,951
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,982,351	1,417,355	3,050,798	2,608,645	1,178,393	2,793,881	3,347,303
Human Services	1,000,137	411,474	341,776	---	914,508	1,075,802	1,827,364
All Other	472,545	302,271	321,779	369,552	391,591	484,155	556,358
Total State Grants	6,354,561	2,610,895	4,420,610	4,088,977	3,543,514	5,259,675	7,392,164
Local Units Grants	---	44,081	47,590	2,250	17,000	---	5,250
Total Intergovernmental Revenues	8,239,147	3,354,833	5,313,532	4,289,930	4,658,254	6,791,079	9,933,003
Charges for Services	2,892,941	247,744	1,111,467	947,892	1,338,585	777,856	3,590,335
Fines and Forfeits	217,203	35,522	25,270	96,329	32,832	170,048	186,096
Interest Earnings	635,562	170,210	299,041	480,314	471,676	322,463	1,126,642
All Other Revenues	1,131,550	305,269	415,788	269,556	534,314	1,038,496	1,309,806
Total Revenues	19,776,477	6,696,034	9,779,633	11,664,622	11,366,913	15,471,427	23,905,018
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	38,564	---	2,950,000	---	---
Total Borrowing	---	---	38,564	---	2,950,000	---	---
Other Sources							
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	703,205	178,763	5,833	---	40,596	12,967	215,000
Total Revenues and Other Sources	20,479,682	6,874,797	9,824,030	11,664,622	14,357,509	15,484,394	24,120,018

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
General Government - Current Expenditures	3,437,278	997,978	1,148,057	1,838,975	1,443,341	2,241,433	3,399,861
- Capital Outlay	----	----	----	28,089	519,264	----	----
Total General Government	3,437,278	997,978	1,148,057	1,867,064	1,962,605	2,241,433	3,399,861
Public Safety - Sheriff	1,333,429	529,853	719,464	1,138,590	1,060,602	805,014	1,249,276
- Corrections	895,475	318,033	61,296	221,982	141,501	936,976	990,782
- All Other	166,609	26,619	72,321	40,921	146,924	65,968	94,005
- Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	2,395,513	874,505	853,081	1,401,493	1,349,027	1,807,958	2,334,063
Streets and Highways - Administration	466,035	162,263	409,084	129,634	111,571	224,152	299,773
- Maintenance	2,031,461	793,165	1,935,526	1,919,299	1,721,677	1,002,843	1,900,784
- Capital Outlay	2,975,472	668,597	2,674,056	1,853,185	1,122,720	1,083,670	3,244,598
Total Streets and Highways	5,472,968	1,624,025	5,018,666	3,902,118	2,955,968	2,310,665	5,445,155
Sanitation - Current Expenditures	482,841	185,743	83,529	198,757	163,578	189,840	1,540,393
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	482,841	185,743	83,529	198,757	163,578	189,840	1,540,393
Human Services - Income Maintenance	925,288	695,420	556,533	----	907,922	1,654,165	2,776,295
- Social Services	3,617,369	851,844	1,246,579	----	2,285,525	3,608,692	4,037,577
- All Other	----	73,995	163,164	1,103,284	----	----	----
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	4,542,657	1,621,259	1,966,276	1,103,284	3,193,447	5,262,857	6,813,872
Health - Current Expenditures	1,136,393	201,908	25,000	----	808,798	603,333	1,934,375
- Capital Outlay	----	----	----	----	----	----	----
Total Health	1,136,393	201,908	25,000	----	808,798	603,333	1,934,375
Culture and Recreation							
Libraries - Current Expenditures	98,394	14,735	72,083	480,870	87,874	101,628	287,736
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	233,094	37,807	77,193	48,939	114,205	2,500	49,314
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	331,488	52,542	149,276	529,809	202,079	104,128	337,050
Conservation of Natural Resources - Current Expenditures	414,024	201,513	684,054	774,843	232,192	182,693	293,144
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	414,024	201,513	684,054	774,843	232,192	182,693	293,144
Economic Development - Current Expenditures	----	18,740	116,869	30,363	89,479	----	48,909
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	----	18,740	116,869	30,363	89,479	----	48,909
All Other - Current Expenditures	242,175	64,445	123,417	145,820	91,431	26,961	68,936
- Capital Outlay	----	----	----	----	----	----	----
Debt Service - Principal Paid on Bonds	1,430,000	395,000	275,000	255,000	30,685	----	320,000
- Other Long-term Debt	----	20,100	4,246	----	----	210,000	30,000
- Interest and Fiscal Charges	91,408	61,903	92,366	183,140	68,355	4,952	947,262
Total Current Expenditures	15,479,865	5,174,061	7,494,169	8,072,277	9,406,620	11,646,198	18,971,160
Total Capital Outlay	2,975,472	668,597	2,674,056	1,881,274	1,641,984	1,083,670	3,244,598
Total Debt Service	1,521,408	477,003	371,612	438,140	99,040	214,952	1,297,262
Total Expenditures	19,976,745	6,319,661	10,539,837	10,391,691	11,147,644	12,944,820	23,513,020
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	145
- Governmental Funds	703,205	178,763	5,833	----	40,596	12,967	215,000
Total Expenditures and Other Uses	20,679,950	6,498,424	10,545,670	10,391,691	11,188,240	12,957,787	23,728,165

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population (1995 Estimate)	37,628	9,606	29,386	20,408	7,885	113,968	52,847
Net Taxable Tax Capacity	16,467,492	7,085,286	13,418,790	11,834,176	5,592,053	71,744,442	26,785,858
1994 Tax Levy (Payable 1995)	7,756,182	2,770,201	6,552,495	3,647,257	2,264,066	27,636,579	10,697,236
REVENUES							
Taxes	7,884,274	2,808,846	6,717,110	3,680,005	2,322,002	27,216,369	11,085,067
Special Assessments	312,661	409,603	453,238	61,582	681,551	---	---
Licenses and Permits	27,791	15,592	1,210	31,584	495	780,164	166,845
Intergovernmental Revenues							
Federal Grants							
Highways	3,246	185,450	146,023	15	421,247	438,708	269,518
Human Services	2,261,003	---	1,538,828	1,067,657	507,916	5,473,450	3,981,623
Narcotics Control	---	---	---	---	---	---	58,531
All Other	1,161,287	185,183	224,095	194,773	189,176	826,741	336,173
Total Federal Grants	3,425,536	370,633	1,908,946	1,262,445	1,118,339	6,738,899	4,645,845
State Grants							
HACA	2,414,107	763,957	1,562,278	1,099,179	651,081	6,083,670	2,176,582
Manufactured Home HACA	74,622	1,525	20,732	3,102	1,954	---	24,087
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	438,142	53,686	19,188	103,512	21,275	28,889	22,023
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	3,330,569	1,678,435	2,159,136	2,831,559	3,024,694	4,272,934	5,422,660
Human Services	2,331,691	---	982,630	1,012,283	328,926	4,935,053	2,054,187
All Other	587,806	279,157	575,700	653,631	182,691	2,807,531	868,311
Total State Grants	9,176,937	2,776,760	5,319,664	5,703,266	4,210,621	18,128,077	10,567,850
Local Units Grants	11,363	13,510	---	53,608	5,000	324,515	17,174
Total Intergovernmental Revenues	12,613,836	3,160,903	7,228,610	7,019,319	5,333,960	25,191,491	15,230,869
Charges for Services	1,447,535	237,120	1,647,409	1,017,067	291,739	10,115,764	2,985,820
Fines and Forfeits	341,735	76,904	158,566	136,190	20,531	415,042	240,772
Interest Earnings	1,619,117	181,239	384,366	460,383	179,873	2,083,468	1,022,931
All Other Revenues	663,551	506,910	322,034	1,149,518	173,185	1,413,837	660,263
Total Revenues	24,910,500	7,397,117	16,912,543	13,555,648	9,003,336	67,216,135	31,392,567
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	603,731	---	---	416,063	---	---
Other Long-term Debt	---	---	1,195,700	---	---	514,182	763,950
Total Borrowing	---	603,731	1,195,700	---	416,063	514,182	763,950
Other Sources							
Transfers From							
Enterprise Funds	---	---	---	---	---	15,100	---
Governmental Funds	249,937	51,016	50,000	405,474	---	304,637	10,292
Total Revenues and Other Sources	25,160,437	8,051,864	18,158,243	13,961,122	9,419,399	68,050,054	32,166,809

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

<u>EXPENDITURES</u>	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government - Current Expenditures	2,637,785	1,062,578	2,717,117	1,693,663	891,986	13,543,017	4,615,734
- Capital Outlay	----	----	----	----	----	----	699,308
Total General Government	2,637,785	1,062,578	2,717,117	1,693,663	891,986	13,543,017	5,315,042
Public Safety - Sheriff	1,221,487	516,716	747,372	568,324	349,311	4,176,463	1,864,022
- Corrections	792,253	31,259	334,030	856,706	80,635	6,223,939	1,572,007
- All Other	83,982	84,142	116,376	39,151	55,061	302,175	246,434
- Capital Outlay	----	----	----	----	----	----	----
Total Public Safety	2,097,722	632,117	1,197,778	1,464,181	485,007	10,702,577	3,682,463
Streets and Highways - Administration	379,746	118,589	144,010	154,432	183,857	662,797	202,878
- Maintenance	1,977,507	1,290,886	1,212,510	1,071,602	1,250,137	3,715,134	2,723,631
- Capital Outlay	2,575,623	1,441,140	3,125,144	2,533,088	2,611,016	7,498,692	3,080,013
Total Streets and Highways	4,932,876	2,850,615	4,481,664	3,759,122	4,045,010	11,876,623	6,006,522
Sanitation - Current Expenditures	472,294	366,694	453,996	234,327	278,815	----	7,674
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	472,294	366,694	453,996	234,327	278,815	----	7,674
Human Services - Income Maintenance	1,411,302	----	926,756	1,134,718	564,311	5,509,055	3,335,739
- Social Services	5,950,836	----	3,548,015	3,156,780	930,403	17,345,614	7,157,694
- All Other	----	922,109	----	----	22,773	691,094	----
- Capital Outlay	----	----	940,000	----	----	----	----
Total Human Services	7,362,138	922,109	5,414,771	4,291,498	1,517,487	23,545,763	10,493,433
Health - Current Expenditures	1,380,021	146,893	526,198	1,006,857	81,533	4,556,283	2,475,407
- Capital Outlay	----	----	----	----	----	----	----
Total Health	1,380,021	146,893	526,198	1,006,857	81,533	4,556,283	2,475,407
Culture and Recreation							
Libraries - Current Expenditures	168,820	47,739	98,898	325,537	66,513	570,486	174,278
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	72,659	108,233	97,060	206,040	8,748	1,254,998	114,548
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	241,479	155,972	195,958	531,577	75,261	1,825,484	288,826
Conservation of Natural Resources - Current Expenditures	535,602	1,043,257	428,447	312,940	456,419	508,560	310,347
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	535,602	1,043,257	428,447	312,940	456,419	508,560	310,347
Economic Development - Current Expenditures	1,205,412	51,372	96,435	35,873	158,280	56,500	336,713
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	1,205,412	51,372	96,435	35,873	158,280	56,500	336,713
All Other - Current Expenditures	211,274	49,202	1,329,909	150,549	193,479	113,097	627,105
- Capital Outlay	----	----	----	----	----	----	----
Debt Service - Principal Paid on Bonds	10,000	80,000	870,000	----	300,000	----	1,330,000
- Other Long-term Debt	----	100,845	----	45,488	5,834	----	141,235
- Interest and Fiscal Charges	4,658	64,733	226,016	2,216	104,231	315,533	247,510
Total Current Expenditures	18,500,980	5,839,669	12,777,129	10,947,499	5,572,261	59,229,212	25,764,211
Total Capital Outlay	2,575,623	1,441,140	4,065,144	2,533,088	2,611,016	7,498,692	3,779,321
Total Debt Service	14,658	245,578	1,096,016	47,704	410,065	315,533	1,718,745
Total Expenditures	21,091,261	7,526,387	17,938,289	13,528,291	8,593,342	67,043,437	31,262,277
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	1,160,480	----
- Governmental Funds	249,937	51,016	50,000	405,474	----	304,637	10,292
Total Expenditures and Other Uses	21,341,198	7,577,403	17,988,289	13,933,765	8,593,342	68,508,554	31,272,569

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (1995 Estimate)	13,391	22,816	10,433	32,904	10,906	494,674	4,481
Net Taxable Tax Capacity	4,557,571	10,525,503	4,723,103	18,741,480	5,198,692	341,012,784	1,978,670
1994 Tax Levy (Payable 1995)	2,897,690	5,047,070	2,920,817	8,139,068	2,515,933	121,943,349	925,162
REVENUES							
Taxes	2,980,337	5,389,602	3,030,944	8,038,692	2,621,583	150,371,799	966,785
Special Assessments	105,900	---	120,423	771,561	144,845	96	36,288
Licenses and Permits	2,434	44,100	3,369	13,470	13,334	951,883	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	87,892	4,599	66,525	239,690	102,093	---	5,987
Human Services	913,753	1,731,430	631,731	3,123,173	580,883	42,715,879	261,689
Narcotics Control	---	62,065	---	---	---	394,011	---
All Other	17,105	398,085	56,479	111,613	92,158	4,013,201	14,429
Total Federal Grants	1,018,750	2,196,179	754,735	3,474,476	775,134	47,123,091	282,105
State Grants							
HACA	696,179	831,120	714,101	1,532,375	629,982	14,894,961	370,213
Manufactured Home HACA	12,622	---	2,428	15,754	4,550	---	2,493
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	131,486	384	118,495	346,156	31,677	635,544	125,110
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	1,484,798	4,663,154	1,764,001	5,699,317	1,974,303	12,282,317	2,068,608
Human Services	751,889	1,457,510	368,071	2,361,182	429,860	35,825,835	110,817
All Other	286,408	876,655	212,788	487,226	333,187	20,422,797	201,886
Total State Grants	3,363,382	7,828,823	3,179,884	10,507,177	3,403,559	84,061,454	2,879,127
Local Units Grants	389	4,478	7,569	11,667	2,717	3,276,250	---
Total Intergovernmental Revenues	4,382,521	10,029,480	3,942,188	13,993,320	4,181,410	134,460,795	3,161,232
Charges for Services	1,590,138	1,126,741	411,949	1,081,344	690,087	25,189,949	485,019
Fines and Forfeits	107,609	110,608	80,722	169,554	26,008	3,136,276	15,965
Interest Earnings	207,506	493,316	288,451	515,037	325,299	18,324,233	374,690
All Other Revenues	278,449	894,676	267,099	812,149	423,413	21,816,350	226,752
Total Revenues	9,654,894	18,088,523	8,145,145	25,395,127	8,425,979	354,251,381	5,268,051
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	597,616	---	1,098,096	---	---	11,045,000	---
Other Long-term Debt	---	---	---	---	---	17,573	---
Total Borrowing	597,616	---	1,098,096	---	---	11,062,573	---
Other Sources							
Transfers From	---	---	---	---	---	---	---
Enterprise Funds	---	---	---	---	---	900	---
Governmental Funds	---	11,260	222,236	22,274	82,311	3,895,668	---
Total Revenues and Other Sources	10,252,510	18,099,783	9,465,477	25,417,401	8,508,290	369,210,522	5,268,051

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government - Current Expenditures	1,609,939	2,123,724	1,238,669	3,391,532	1,169,541	59,645,873	845,106
- Capital Outlay	----	----	----	----	----	6,312,537	----
Total General Government	1,609,939	2,123,724	1,238,669	3,391,532	1,169,541	65,958,410	845,106
Public Safety - Sheriff	675,412	1,760,920	214,451	1,111,248	434,926	18,518,733	415,523
- Corrections	135,292	653,930	157,965	886,131	176,219	32,174,942	46,595
- All Other	25,784	40,002	65,583	386,679	95,360	1,303,343	55,294
- Capital Outlay	----	----	----	----	----	5,498,160	----
Total Public Safety	836,488	2,454,852	437,999	2,384,058	706,505	57,495,178	517,412
Streets and Highways - Administration	294,612	333,520	115,593	177,403	389,953	2,296,862	182,555
- Maintenance	1,374,145	2,187,107	1,083,091	1,945,523	665,230	6,561,394	855,748
- Capital Outlay	1,133,428	3,245,415	1,830,396	4,892,708	1,466,258	12,162,253	1,414,638
Total Streets and Highways	2,802,185	5,766,042	3,029,080	7,015,634	2,521,441	21,020,509	2,452,941
Sanitation - Current Expenditures	520,982	245,387	185,683	----	195,965	6,866,506	206,572
- Capital Outlay	----	----	----	----	----	48,467	----
Total Sanitation	520,982	245,387	185,683	----	195,965	6,914,973	206,572
Human Services - Income Maintenance	1,180,797	1,582,846	561,538	2,513,589	702,458	43,752,286	302,467
- Social Services	2,108,690	3,516,152	1,414,408	6,323,023	1,172,443	100,261,296	430,070
- All Other	8,038	----	----	----	----	44,589	19,462
- Capital Outlay	----	----	----	----	----	42,010	----
Total Human Services	3,297,525	5,098,998	1,975,946	8,836,612	1,874,901	144,100,181	751,999
Health - Current Expenditures	38,713	1,376,543	164,250	177,003	497,511	13,901,290	55,500
- Capital Outlay	----	----	----	----	----	55,299	----
Total Health	38,713	1,376,543	164,250	177,003	497,511	13,956,589	55,500
Culture and Recreation							
Libraries - Current Expenditures	35,000	131,993	28,089	168,676	40,000	5,750,120	34,936
- Capital Outlay	----	----	----	----	----	219,464	----
Parks and Recreation - Current Expenditures	53,228	139,612	98,792	95,245	78,269	6,784,111	24,749
- Capital Outlay	----	----	----	----	----	1,658,502	----
Total Culture and Recreation	88,228	271,605	126,881	263,921	118,269	14,412,197	59,685
Conservation of Natural Resources - Current Expenditures	354,478	632,244	206,583	1,307,426	278,967	814,095	279,462
- Capital Outlay	----	1,604	----	----	----	73,136	----
Total Conservation of Natural Resources	354,478	633,848	206,583	1,307,426	278,967	887,231	279,462
Economic Development - Current Expenditures	58,752	194,402	5,000	64,873	6,084	4,411,214	26,276
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	58,752	194,402	5,000	64,873	6,084	4,411,214	26,276
All Other - Current Expenditures	66,538	----	318,880	313,703	81,934	55,429	66,258
- Capital Outlay	----	----	----	----	----	29,340	----
Debt Service - Principal Paid on Bonds	80,000	----	----	679,000	710,000	5,730,144	1,660,000
- Other Long-term Debt	80,008	146,963	145,000	49,485	----	353,704	----
- Interest and Fiscal Charges	51,465	50	31,695	132,071	33,850	10,479,546	114,171
Total Current Expenditures	8,540,400	14,918,382	5,858,575	18,862,054	5,984,860	303,142,083	3,846,573
Total Capital Outlay	1,133,428	3,247,019	1,830,396	4,892,708	1,466,258	26,099,168	1,414,638
Total Debt Service	211,473	147,013	176,695	860,556	743,850	16,563,394	1,774,171
Total Expenditures	9,885,301	18,312,414	7,865,666	24,615,318	8,194,968	345,804,645	7,035,382
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	206,447	420,581	----	509,734	----
- Governmental Funds	----	11,260	222,236	22,274	82,311	3,895,668	----
Total Expenditures and Other Uses	9,885,301	18,323,674	8,294,349	25,058,173	8,277,279	350,210,047	7,035,382

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
Population (1995 Estimate)	17,293	17,595	52,232	9,870	16,025	198,879	69,303
Net Taxable Tax Capacity	11,219,119	12,869,591	22,147,438	5,867,070	6,928,584	82,522,526	43,698,204
1994 Tax Levy (Payable 1995)	4,284,694	3,972,321	7,806,234	2,062,316	2,371,829	52,955,659	19,121,283
REVENUES							
Taxes	4,099,993	4,010,563	7,955,965	2,104,522	2,573,544	66,583,443	22,335,073
Special Assessments	535,844	717,492	61,870	207,498	799,476	---	41,687
Licenses and Permits	15,824	1,915	316,670	3,264	2,278	131,185	722,055
Intergovernmental Revenues							
Federal Grants							
Highways	170,310	89,049	268,954	---	---	870,630	4,787,874
Human Services	1,031,522	1,280,134	2,260,160	423,248	583,900	19,750,252	3,210,565
Narcotics Control	---	---	---	---	---	231,000	---
All Other	61,509	301,014	1,356,573	80,992	23,923	9,085,171	244,164
Total Federal Grants	1,263,341	1,670,197	3,885,687	504,240	607,823	29,937,053	8,242,603
State Grants							
HACA	1,104,872	963,770	1,673,465	624,597	627,050	9,270,011	4,166,221
Manufactured Home HACA	3,032	5,258	23,337	2,050	20,048	80,024	34,471
Attached Machinery Aid	---	---	---	---	---	---	76,204
Disparity Reduction Aid	---	78,232	50,906	38,321	3,099	7,621,471	14,094
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	2,557,129	3,583,354	3,075,496	2,455,521	2,826,563	17,012,288	4,000,149
Human Services	661,007	779,569	1,252,621	318,091	313,691	16,346,981	1,700,076
All Other	407,386	257,071	1,348,941	257,157	541,756	2,656,298	1,454,323
Total State Grants	4,733,426	5,667,254	7,424,766	3,695,737	4,332,207	52,987,073	11,445,538
Local Units Grants	1,200	---	21,785	3,270	---	51,065	2,389,933
Total Intergovernmental Revenues	5,997,967	7,337,451	11,332,238	4,203,247	4,940,030	82,975,191	22,078,074
Charges for Services	639,994	2,554,074	2,198,270	638,566	1,035,575	6,733,929	4,942,647
Fines and Forfeits	103,598	25,792	239,903	65,488	72,808	830,224	391,659
Interest Earnings	480,472	787,443	840,042	265,203	315,116	2,863,914	2,459,433
All Other Revenues	308,265	644,874	1,860,377	199,113	303,334	7,152,633	491,839
Total Revenues	12,181,957	16,079,604	24,805,335	7,686,901	10,042,161	167,270,519	53,462,467
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	1,580,000	---
Other Long-term Debt	---	26,340	---	---	---	---	612,786
Total Borrowing	---	26,340	---	---	---	1,580,000	612,786
Other Sources	11,242	---	---	66,639	---	---	---
Transfers From							
Enterprise Funds	---	---	163,009	---	---	---	---
Governmental Funds	48,502	280,082	50,000	1,000	1,387,758	2,482,411	---
Total Revenues and Other Sources	12,241,701	16,386,026	25,018,344	7,754,540	11,429,919	171,332,930	54,075,253

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
General Government - Current Expenditures	1,913,401	1,660,044	3,891,997	1,121,469	1,282,108	18,427,871	10,327,236
- Capital Outlay	----	330,667	----	----	1,746,409	618,880	409,107
Total General Government	1,913,401	1,990,711	3,891,997	1,121,469	3,028,517	19,046,751	10,736,343
Public Safety - Sheriff	897,587	788,473	1,538,491	440,936	659,757	7,005,081	1,373,092
- Corrections	127,404	108,237	2,095,672	----	151,403	11,388,096	4,590,534
- All Other	31,896	101,262	78,177	25,764	75,494	2,616,078	146,586
- Capital Outlay	----	----	----	4,685	----	2,750,158	----
Total Public Safety	1,056,887	997,972	3,712,340	471,385	886,654	23,759,413	6,110,212
Streets and Highways - Administration	161,753	147,786	99,451	130,911	168,527	4,176,851	441,077
- Maintenance	1,695,245	2,236,071	1,527,184	1,088,130	2,046,910	17,109,509	2,005,886
- Capital Outlay	2,455,710	3,315,404	4,154,632	2,520,345	2,126,088	19,108,040	10,778,834
Total Streets and Highways	4,312,708	5,699,261	5,781,267	3,739,386	4,341,525	40,394,400	13,225,797
Sanitation - Current Expenditures	249,005	321,106	----	452,273	744,625	----	----
- Capital Outlay	----	2,295	----	----	----	----	----
Total Sanitation	249,005	323,401	----	452,273	744,625	----	----
Human Services - Income Maintenance	948,947	1,901,960	1,952,582	518,765	660,727	15,142,151	1,833,609
- Social Services	2,593,550	2,191,971	4,911,268	1,050,403	1,321,991	46,357,004	7,661,055
- All Other	----	----	----	----	39,529	271,051	----
- Capital Outlay	----	----	----	----	----	97,059	----
Total Human Services	3,542,497	4,093,931	6,863,850	1,569,168	2,022,247	61,867,265	9,494,664
Health - Current Expenditures	----	737,065	1,901,928	64,892	----	5,777,993	1,291,958
- Capital Outlay	----	12,190	----	----	----	48,001	----
Total Health	----	749,255	1,901,928	64,892	----	5,825,994	1,291,958
Culture and Recreation							
Libraries - Current Expenditures	74,169	79,189	203,016	84,183	60,000	303,115	793,624
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	94,854	105,226	136,352	248,182	111,162	393,315	464,700
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	169,023	184,415	339,368	332,365	171,162	696,430	1,258,324
Conservation of Natural Resources - Current Expenditures	699,915	966,292	293,733	228,244	578,604	5,545,608	467,344
- Capital Outlay	----	----	----	----	----	17,482	----
Total Conservation of Natural Resources	699,915	966,292	293,733	228,244	578,604	5,563,090	467,344
Economic Development - Current Expenditures	23,531	25,000	1,123,064	5,295	900	7,350,964	531,499
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	23,531	25,000	1,123,064	5,295	900	7,350,964	531,499
All Other - Current Expenditures	4,800	331,244	----	29,741	120,963	----	60,495
- Capital Outlay	----	----	71,459	----	----	----	----
Debt Service - Principal Paid on Bonds	----	----	25,000	----	----	30,000	470,000
- Other Long-term Debt	----	----	----	----	33,723	3,181,262	803,798
- Interest and Fiscal Charges	2,089	43,890	27,314	----	7,274	1,009,394	739,572
Total Current Expenditures	9,516,057	11,700,926	19,752,915	5,489,188	8,022,700	141,864,687	31,988,695
Total Capital Outlay	2,455,710	3,660,556	4,226,091	2,525,030	3,872,497	22,639,620	11,187,941
Total Debt Service	2,089	43,890	52,314	----	40,997	4,220,656	2,013,370
Total Expenditures	11,973,856	15,405,372	24,031,320	8,014,218	11,936,194	168,724,963	45,190,006
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	----	----	----	----
- Governmental Funds	48,502	280,082	50,000	1,000	1,387,758	2,482,411	----
Total Expenditures and Other Uses	12,022,358	15,685,454	24,081,320	8,015,218	13,323,952	171,207,374	45,190,006

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
Population (1995 Estimate)	51,328	14,584	126,912	31,817	10,575	11,081	23,742
Net Taxable Tax Capacity	54,255,803	6,959,164	58,341,102	16,462,956	4,929,568	5,394,892	6,639,098
1994 Tax Levy (Payable 1995)	12,121,138	3,818,049	22,052,009	5,857,831	2,245,370	2,835,547	4,758,342
REVENUES							
Taxes	12,553,850	4,062,335	22,905,538	5,928,923	2,323,493	2,945,531	4,976,441
Special Assessments	30,639	502,778	156,895	165,560	208,981	582,464	4,552
Licenses and Permits	205,419	13,659	325,832	69,596	1,785	2,415	71,543
Intergovernmental Revenues							
Federal Grants							
Highways	---	168,925	1,036	---	9,135	---	---
Human Services	2,282,848	787,835	6,094,720	1,400,305	396,213	712,783	2,327,560
Narcotics Control	---	---	---	---	---	---	---
All Other	241,891	365,320	526,090	171,025	37,545	21,762	198,467
Total Federal Grants	2,524,739	1,322,080	6,621,846	1,571,330	442,893	734,545	2,526,027
State Grants							
HACA	1,185,086	1,054,651	4,983,534	1,313,842	940,674	834,314	1,480,712
Manufactured Home HACA	7,995	6,073	45,229	11,881	2,602	3,126	20,637
Attached Machinery Aid	---	---	46,227	---	---	---	---
Disparity Reduction Aid	7,651	75,687	74,701	43,637	78,948	100,366	96,141
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	940,729	3,052,588	4,200,278	2,635,091	1,905,250	2,556,487	2,777,102
Human Services	1,481,839	609,180	3,795,641	1,161,542	811,695	472,919	912,535
All Other	876,464	388,963	3,369,617	558,561	306,198	178,119	501,024
Total State Grants	4,499,764	5,187,142	16,515,227	5,724,554	4,045,367	4,145,331	5,788,151
Local Units Grants	---	63,963	122,245	---	---	244,793	9,300
Total Intergovernmental Revenues	7,024,503	6,573,185	23,259,318	7,295,884	4,488,260	5,124,669	8,323,478
Charges for Services	2,061,047	1,059,598	2,553,832	1,545,193	261,542	514,824	1,810,146
Fines and Forfeits	491,065	65,184	988,876	119,872	---	3,636	126,364
Interest Earnings	1,122,409	329,033	2,779,736	983,147	345,267	544,355	504,778
All Other Revenues	1,464,186	325,132	2,987,397	504,575	344,764	625,110	1,399,312
Total Revenues	24,953,118	12,930,904	55,957,424	16,612,750	7,974,092	10,343,004	17,216,614
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	1,135,000	---
Other Long-term Debt	---	740,700	---	---	---	---	---
Total Borrowing	---	740,700	---	---	---	1,135,000	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	915,627	146,811	479,359	250,000	---	---	927,266
Total Revenues and Other Sources	25,868,745	13,818,415	56,436,783	16,862,750	7,974,092	11,478,004	18,143,880

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government - Current Expenditures	5,114,778	1,831,510	9,121,460	2,560,827	1,027,514	1,044,413	2,035,183
- Capital Outlay	249,810	----	----	3,930,903	----	----	1,140,178
Total General Government	5,364,588	1,831,510	9,121,460	6,491,730	1,027,514	1,044,413	3,175,361
Public Safety - Sheriff	1,980,024	801,019	3,295,614	1,508,441	509,423	730,902	820,555
- Corrections	1,626,754	193,307	4,677,650	227,651	49,931	42,566	519,259
- All Other	565,271	274,952	164,804	30,165	45,295	7,317	18,134
- Capital Outlay	----	537,663	----	----	----	----	----
Total Public Safety	4,172,049	1,806,941	8,138,068	1,766,257	604,649	780,785	1,357,948
Streets and Highways - Administration	280,291	176,852	847,126	141,043	154,596	103,490	246,715
- Maintenance	1,229,484	955,307	3,503,489	1,293,405	1,194,707	1,362,143	2,021,783
- Capital Outlay	1,903,398	3,359,475	5,973,615	2,553,049	1,580,733	2,095,319	3,686,923
Total Streets and Highways	3,413,173	4,491,634	10,324,230	3,987,497	2,930,036	3,560,952	5,955,421
Sanitation - Current Expenditures	567,288	142,939	660,741	427,342	195,548	465,839	----
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	567,288	142,939	660,741	427,342	195,548	465,839	----
Human Services - Income Maintenance	2,302,549	433,342	5,469,593	985,458	528,270	832,741	2,269,267
- Social Services	5,152,383	2,080,539	13,345,944	3,234,622	1,592,336	1,629,005	3,648,187
- All Other	----	----	----	----	----	----	120,049
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	7,454,932	2,513,881	18,815,537	4,220,080	2,120,606	2,461,746	6,037,503
Health - Current Expenditures	966,412	790,050	2,462,961	696,128	----	235,106	1,502,387
- Capital Outlay	----	----	----	----	----	----	----
Total Health	966,412	790,050	2,462,961	696,128	----	235,106	1,502,387
Culture and Recreation							
Libraries - Current Expenditures	484,038	172,810	840,201	----	37,728	45,500	185,657
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	146,285	23,915	738,339	122,072	45,500	72,118	94,581
- Capital Outlay	----	----	----	----	----	----	----
Total Culture and Recreation	630,323	196,725	1,578,540	122,072	83,228	117,618	280,238
Conservation of Natural Resources - Current Expenditures	466,937	827,665	811,551	454,586	320,167	927,850	320,376
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	466,937	827,665	811,551	454,586	320,167	927,850	320,376
Economic Development - Current Expenditures	33,363	83,283	687,561	----	113,104	2,587,114	11,881
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	33,363	83,283	687,561	----	113,104	2,587,114	11,881
All Other - Current Expenditures	828,081	209,360	78,228	707,072	91,619	212,728	122,719
- Capital Outlay	----	----	----	----	----	----	----
Debt Service - Principal Paid on Bonds	140,000	115,000	1,655,000	20,000	40,000	230,000	140,000
- Other Long-term Debt	----	90,000	2,545,000	56,056	30,151	----	----
- Interest and Fiscal Charges	101,555	163,658	3,161,842	396,798	53,640	215,129	46,360
Total Current Expenditures	21,743,938	8,996,850	46,705,262	12,388,812	5,905,738	10,298,832	13,936,733
Total Capital Outlay	2,153,208	3,897,138	5,973,615	6,483,952	1,580,733	2,095,319	4,827,101
Total Debt Service	241,555	368,658	7,361,842	472,854	123,791	445,129	186,360
Total Expenditures	24,138,701	13,262,646	60,040,719	19,345,618	7,610,262	12,839,280	18,950,194
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	157,226	----	191,606	----	----
- Governmental Funds	915,627	146,811	479,359	250,000	----	----	927,266
Total Expenditures and Other Uses	25,054,328	13,409,457	60,677,304	19,595,618	7,801,868	12,839,280	19,877,460

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (1995 Estimate)	4,374	20,428	13,294	18,031	175,441	11,764	7,399
Net Taxable Tax Capacity	4,056,367	8,593,449	3,986,043	9,463,902	121,846,732	6,212,332	5,329,796
1994 Tax Levy (Payable 1995)	1,682,300	4,748,136	3,226,112	4,851,605	32,257,869	3,175,261	2,564,050
REVENUES							
Taxes	1,697,112	4,941,648	3,389,149	4,914,823	38,289,148	3,213,764	2,463,717
Special Assessments	53	---	205,103	84,092	---	52,374	94,978
Licenses and Permits	1,480	32,627	21,201	32,654	1,657,614	540	1,030
Intergovernmental Revenues							
Federal Grants							
Highways	26,544	---	---	11,634	32,620	153,812	---
Human Services	351,721	1,020,850	1,187,437	912,237	4,804,196	758,106	552,824
Narcotics Control	---	---	---	---	201,992	32,355	---
All Other	8,255	36,278	163,822	84,436	1,271,220	50,030	22,131
Total Federal Grants	386,520	1,057,128	1,351,259	1,008,307	6,310,028	994,303	574,955
State Grants							
HACA	493,067	978,782	474,797	1,361,324	7,326,443	967,160	813,295
Manufactured Home HACA	1,032	---	11,435	---	43,549	---	5,515
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	18,817	45,481	75,388	18,496	815	7,037	42,423
Taconite Homestead Credit	---	---	---	---	---	---	---
Highways	1,892,413	3,377,443	1,403,827	2,101,427	4,543,536	1,782,366	2,870,914
Human Services	297,254	465,461	851,725	709,142	4,089,604	563,785	373,814
All Other	210,809	419,070	363,900	396,345	4,039,282	309,604	207,797
Total State Grants	2,913,392	5,286,237	3,181,072	4,586,734	20,143,742	3,629,952	4,313,758
Local Units Grants	---	24,994	2,400	---	1,922,941	---	---
Total Intergovernmental Revenues	3,299,912	6,368,359	4,534,731	5,595,041	28,376,711	4,624,255	4,888,713
Charges for Services	190,799	494,423	843,084	691,812	9,179,345	1,201,295	584,298
Fines and Forfeits	177	42,341	58,543	63,352	973,541	83,493	15,641
Interest Earnings	58,174	231,647	118,256	299,657	4,566,114	265,514	266,112
All Other Revenues	213,508	256,263	642,836	262,622	5,287,157	450,432	315,885
Total Revenues	5,461,215	12,367,308	9,812,903	11,944,053	88,329,630	9,891,667	8,630,374
OTHER FINANCING SOURCES							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	---	---	276,777	---	---
Total Borrowing	---	---	---	---	276,777	---	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	182,632	161,130	971,322	910,756	---	---
Total Revenues and Other Sources	5,461,215	12,549,940	9,974,033	12,915,375	89,517,163	9,891,667	8,630,374

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

EXPENDITURES	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government - Current Expenditures	663,668	1,504,908	1,042,641	2,168,463	20,795,238	1,325,922	785,861
- Capital Outlay	----	----	----	----	903,816	----	----
Total General Government	663,668	1,504,908	1,042,641	2,168,463	21,699,054	1,325,922	785,861
Public Safety - Sheriff	344,205	695,318	497,314	1,092,182	12,445,762	801,136	495,508
- Corrections	32,461	599,420	114,955	159,998	4,490,848	160,913	35,290
- All Other	38,007	185,823	26,522	89,521	----	15,580	11,474
- Capital Outlay	----	----	----	----	612,878	----	----
Total Public Safety	414,673	1,480,561	638,791	1,341,701	17,549,488	977,629	542,272
Streets and Highways - Administration	161,813	251,131	259,868	161,243	819,198	285,870	176,396
- Maintenance	1,167,627	1,189,765	708,145	1,260,747	3,359,247	1,387,638	1,460,030
- Capital Outlay	1,372,239	3,068,089	1,241,594	1,240,888	5,875,607	1,263,290	2,463,215
Total Streets and Highways	2,701,679	4,508,985	2,209,607	2,662,878	10,054,052	2,936,798	4,099,641
Sanitation - Current Expenditures	48,719	143,409	437,141	62,313	----	224,445	229,770
- Capital Outlay	----	----	----	----	----	----	----
Total Sanitation	48,719	143,409	437,141	62,313	----	224,445	229,770
Human Services - Income Maintenance	530,417	597,637	985,093	618,291	3,500,218	636,008	573,313
- Social Services	601,214	2,592,700	1,947,872	2,253,354	15,077,278	1,924,345	1,440,276
- All Other	----	----	----	----	----	----	----
- Capital Outlay	----	----	----	----	----	----	----
Total Human Services	1,131,631	3,190,337	2,932,965	2,871,645	18,577,496	2,560,353	2,013,589
Health - Current Expenditures	113,609	252,331	799,691	359,042	6,353,406	236,996	----
- Capital Outlay	----	----	----	----	----	----	----
Total Health	113,609	252,331	799,691	359,042	6,353,406	236,996	----
Culture and Recreation							
Libraries - Current Expenditures	15,797	97,019	24,125	171,781	2,898,647	336,625	29,771
- Capital Outlay	----	----	----	----	----	----	----
Parks and Recreation - Current Expenditures	14,665	74,107	37,791	122,758	2,456,964	79,511	9,375
- Capital Outlay	----	----	----	----	127,597	----	----
Total Culture and Recreation	30,462	171,126	61,916	294,539	5,483,208	416,136	39,146
Conservation of Natural Resources - Current Expenditures	224,403	279,854	342,419	280,055	593,539	281,187	239,559
- Capital Outlay	----	----	----	----	----	----	----
Total Conservation of Natural Resources	224,403	279,854	342,419	280,055	593,539	281,187	239,559
Economic Development - Current Expenditures	6,998	30,231	----	7,129	1,077,295	79,240	400
- Capital Outlay	----	----	----	----	----	----	----
Total Economic Development	6,998	30,231	----	7,129	1,077,295	79,240	400
All Other - Current Expenditures	5,061	170,924	509,059	427	----	266,235	49,956
- Capital Outlay	----	----	----	----	----	----	----
Debt Service - Principal Paid on Bonds	37,000	----	50,000	490,000	5,470,000	----	110,000
- Other Long-term Debt	----	280,000	14,048	----	1,625,224	----	10,517
- Interest and Fiscal Charges	4,401	5,600	37,752	198,766	4,848,523	----	41,756
Total Current Expenditures	3,968,664	8,664,577	7,732,636	8,807,304	73,867,640	8,041,651	5,536,979
Total Capital Outlay	1,372,239	3,068,089	1,241,594	1,240,888	7,519,898	1,263,290	2,463,215
Total Debt Service	41,401	285,600	101,800	688,766	11,943,747	----	162,273
Total Expenditures	5,382,304	12,018,266	9,076,030	10,736,958	93,331,285	9,304,941	8,162,467
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	----	----	----	----	----	----	----
Other Uses	----	----	----	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	1,050	----	----	----
- Governmental Funds	----	182,632	161,130	971,322	910,756	----	----
Total Expenditures and Other Uses	5,382,304	12,200,898	9,237,160	11,709,330	94,242,041	9,304,941	8,162,467

Table 2
Classification of County Revenues
For the Year Ended December 31, 1995

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (1995 Estimate)	48,987	77,232	11,613	4,626,514
Net Taxable Tax Capacity	19,455,343	49,526,928	6,513,768	3,080,442,998
1994 Tax Levy (Payable 1995)	7,553,807	15,323,431	3,656,254	1,110,263,250
REVENUES				
Taxes	7,412,641	15,696,349	3,720,546	1,219,557,842
Special Assessments	---	56,228	331,434	19,799,459
Licenses and Permits	80,491	473,385	14,318	13,025,820
Intergovernmental Revenues				
Federal Grants				
Highways	21,061	499,135	180,211	31,579,582
Human Services	2,576,564	3,843,585	741,998	294,374,729
Narcotics Control	---	49,000	---	1,535,184
All Other	241,301	111,785	14,178	51,005,553
Total Federal Grants	2,838,926	4,503,505	936,387	378,495,048
State Grants				
HACA	1,854,405	2,095,770	950,704	195,648,709
Manufactured Home HACA	---	71,519	3,611	1,602,812
Attached Machinery Aid	---	---	---	2,337,518
Disparity Reduction Aid	96,657	9,614	59,194	15,614,314
Taconite Homestead Credit	---	---	---	226,645
Highways	3,066,669	5,118,180	2,394,172	280,724,805
Human Services	2,460,695	2,481,576	415,710	221,363,611
All Other	1,496,957	1,879,307	192,061	144,798,835
Total State Grants	8,975,383	11,655,966	4,015,452	862,317,249
Local Units Grants				
Total Intergovernmental Revenues	11,814,309	16,159,471	4,951,839	1,266,094,651
Charges for Services	1,709,475	4,074,163	132,549	236,491,676
Fines and Forfeits	185,575	368,911	---	20,325,395
Interest Earnings	843,659	1,368,209	381,070	123,225,135
All Other Revenues	598,360	1,299,607	308,268	157,545,052
Total Revenues	22,644,510	39,496,323	9,840,024	3,056,065,030
OTHER FINANCING SOURCES				
Borrowing				
Bonds Issued	---	---	---	68,239,500
Other Long-term Debt	425,750	---	---	15,286,323
Total Borrowing	425,750	---	---	83,525,823
Other Sources				
Other Sources	---	---	---	392,388
Transfers From				
Enterprise Funds	---	---	---	661,879
Governmental Funds	1,628,604	306,128	302,724	59,063,332
Total Revenues and Other Sources	24,698,864	39,802,451	10,142,748	3,199,708,452

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1995

<u>EXPENDITURES</u>	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government - Current Expenditures	3,258,735	5,763,804	982,632	432,323,344
- Capital Outlay	536,746	223	----	47,024,301
Total General Government	3,795,481	5,764,027	982,632	479,347,645
Public Safety - Sheriff	1,885,288	4,696,341	337,233	176,568,088
- Corrections	924,377	2,376,538	396,427	199,477,204
- All Other	83,488	224,400	27,386	72,127,036
- Capital Outlay	----	----	----	29,796,271
Total Public Safety	2,893,153	7,297,279	761,046	477,968,599
Streets and Highways - Administration	331,290	425,515	106,547	29,094,945
- Maintenance	1,689,402	2,870,795	1,304,945	189,779,318
- Capital Outlay	3,757,884	4,918,779	2,907,634	301,132,228
Total Streets and Highways	5,778,576	8,215,089	4,319,126	520,006,491
Sanitation - Current Expenditures	----	606,445	332,760	48,526,968
- Capital Outlay	----	----	----	1,819,272
Total Sanitation	----	606,445	332,760	50,346,240
Human Services - Income Maintenance	2,001,218	3,280,989	716,365	284,233,963
- Social Services	5,164,756	7,901,557	1,746,820	511,393,996
- All Other	----	----	----	246,499,960
- Capital Outlay	----	----	----	8,671,392
Total Human Services	7,165,974	11,182,546	2,463,185	1,050,799,311
Health - Current Expenditures	1,968,693	1,429,056	46,776	120,362,117
- Capital Outlay	----	----	----	5,960,306
Total Health	1,968,693	1,429,056	46,776	126,322,423
Culture and Recreation				
Libraries - Current Expenditures	229,785	781,717	49,225	51,982,204
- Capital Outlay	----	----	----	8,768,543
Parks and Recreation - Current Expenditures	427,148	695,054	63,168	31,979,418
- Capital Outlay	----	----	----	1,973,108
Total Culture and Recreation	656,933	1,476,771	112,393	94,703,273
Conservation of Natural Resources - Current Expenditures	352,328	411,485	575,685	51,644,075
- Capital Outlay	----	----	----	124,555
Total Conservation of Natural Resources	352,328	411,485	575,685	51,768,630
Economic Development - Current Expenditures	126,951	1,000	----	37,905,935
- Capital Outlay	----	----	----	66,557
Total Economic Development	126,951	1,000	----	37,972,492
All Other - Current Expenditures	3,899,493	420,423	63,788	22,755,037
- Capital Outlay	----	----	----	2,622,041
Debt Service - Principal Paid on Bonds	270,000	610,000	2,040,000	73,389,929
- Other Long-term Debt	15,085	----	----	19,223,185
- Interest and Fiscal Charges	71,221	1,241,866	160,987	53,044,422
Total Current Expenditures	22,342,952	31,885,119	6,749,757	2,506,653,608
Total Capital Outlay	4,294,630	4,919,002	2,907,634	407,958,574
Total Debt Service	356,306	1,851,866	2,200,987	145,657,536
Total Expenditures	26,993,888	38,655,987	11,858,378	3,060,269,718
OTHER FINANCING USES				
Debt Redemption - Refunded Bonds	----	----	----	----
Other Uses	----	----	----	----
Transfers To - Enterprise Funds	----	----	----	3,154,973
- Governmental Funds	1,628,604	306,128	302,724	59,063,332
Total Expenditures and Other Uses	28,622,492	38,962,115	12,161,102	3,122,488,023

Table 4
Public Service Enterprises
Analysis of Hospital Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
CHIPPEWA [1]	13,097	5,062,092	4,650,825	411,267	294,271	5,693	699,845	---	---	---	---	313,337	---	---	---
CLEARWATER	8,452	5,973,361	5,822,108	151,253	104,607	---	255,860	---	---	---	---	130,113	---	221,383	168,372
COOK [2]	4,166	3,410,719	3,864,778	(454,059)	582,924	19,402	109,463	300,000	---	---	---	3,141,927	---	3,065	11,369
DOUGLAS	30,424	30,212,830	28,527,266	1,685,564	279,402	---	1,964,966	---	---	---	---	862,723	---	263,845	687,186
HENNEPIN	1,063,631	271,403,784	284,273,699	(12,869,915)	21,213,646	4,748,042	3,595,689	18,492,078	---	2,385,656	66,530	20,586,312	---	3,530,737	2,938,713
ITASCA	42,446	21,727,635	20,749,423	978,212	113,604	---	1,091,816	---	---	---	---	1,177,669	---	82,050	450,111
KANABEC	13,473	7,808,280	7,149,926	658,354	316,252	---	974,606	---	---	---	---	498,921	3,315,000	---	---
MEEKER [5]	21,352	7,100,250	6,470,686	629,564	163,263	---	792,827	---	---	---	---	506,100	---	23,414	121,118
MURRAY	9,606	3,041,600	3,000,226	41,374	10,502	44,266	7,610	---	---	---	---	67,540	---	---	18,250
OLMSTED	113,968	14,763,212	13,218,738	1,544,474	587,981	563,660	1,568,795	---	---	---	---	609,259	---	541,642	808,414
PIPESTONE [2]	10,433	7,024,755	6,636,799	387,956	296,924	280,282	404,598	---	---	---	(206,447)	680,892	---	89,402	233,783
RENVILLE	17,595	3,567,388	3,319,694	247,694	80,912	---	328,606	---	---	---	---	941,510	---	18,431	49,454
SWIFT [1] [5]	11,081	2,982,389	3,188,331	(205,942)	110,272	60,729	(156,399)	52,450	---	---	---	36,871	---	18,301	93,313
TOTAL	1,359,724	384,078,295	390,872,499	(6,794,204)	24,154,560	5,722,074	11,638,282	18,844,528	---	2,385,656	(139,917)	29,553,174	3,315,000	4,792,270	5,580,083

See explanation of footnotes at the end of the public service enterprise section.

Table 5
Public Service Enterprises
Analysis of Nursing Home Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BECKER [3]	29,163	1,876,003	1,856,715	19,288	15,326	10,197	24,417	---	---	---	---	23,391	---	10,197	37,715
BELTRAMI [4]	36,508	3,173,992	3,024,672	149,320	2,496,494	126,712	2,519,102	---	---	---	---	9,447	---	126,712	62,743
COOK [2]	4,166	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	16,680	2,609,229	2,593,281	15,948	47,575	11,046	52,477	---	---	---	---	26,902	---	9,659	60,000
HUBBARD [3]	16,225	4,324,662	4,332,216	(7,554)	20,077	19,788	(7,265)	---	---	---	---	64,211	---	19,788	11,587
ITASCA [3]	42,446	4,350,332	4,179,652	170,680	35,317	1,170	204,827	---	3,508	---	---	88,564	---	151,437	211,071
LAKE [3]	10,473	2,043,935	2,103,681	(59,746)	75,400	27,606	(11,952)	51,275	---	---	---	7,816	---	27,606	60,000
PENNINGTON [3]	13,391	2,341,861	2,463,937	(122,076)	8,303	2,023	(115,796)	737	---	---	---	17,374	---	1,458	75,000
PIPESTONE [2]	10,433	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	494,674	7,979,540	7,984,453	(4,913)	---	1,010	(5,923)	---	---	---	(306,879)	51,038	---	---	---
STEELE	31,817	3,471,744	3,439,736	32,008	59,500	21,860	69,648	---	---	---	---	147,382	---	21,860	105,000
ST. LOUIS	198,879	19,633,755	20,967,063	(1,333,308)	20,259	70,912	(1,383,961)	14,130	---	---	---	956,159	---	55,968	770,000
TRAVERSE	4,374	1,831,957	1,706,468	125,489	10,398	---	135,887	---	---	---	---	174,522	---	---	---
WADENA [3]	13,294	3,308,982	3,321,426	(12,444)	70,142	25,769	31,929	---	---	---	---	1,929,987	---	25,769	---
TOTAL	922,523	56,945,992	57,973,300	(1,027,308)	2,858,791	318,093	1,513,390	66,142	3,508	---	(306,879)	3,496,793	---	450,454	1,393,116

See explanation of footnotes at the end of the public service enterprise section.

Table 6
Public Service Enterprises
Analysis of Nursing Services Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments
BELTRAMI	36,508	1,101,013	1,420,764	(319,751)	338,283	---	18,532	---	167,621	170,662	---	31,977	---	---	---
CLAY	52,540	1,158,530	2,184,404	(1,025,874)	553,134	804	(473,544)	---	299,211	249,107	(326,718)	8,408	---	---	---
CLEARWATER	8,452	1,512,420	1,516,177	(3,757)	105,377	8,000	93,620	---	23,843	66,723	---	4,923	---	---	---
DOUGLAS	30,424	1,276,311	1,677,574	(401,263)	270,189	1,780	(132,854)	---	146,690	119,159	(150,000)	6,128	---	---	---
GRANT	6,242	453,206	638,187	(184,981)	176,673	---	(8,308)	50,336	31,787	94,079	---	2,030	---	---	---
KITTSOON	5,572	307,707	374,003	(66,296)	46,686	---	(19,610)	---	11,077	24,534	---	4,459	---	---	---
POLK	32,904	843,587	1,275,212	(431,625)	403,454	---	(28,171)	131,971	216,902	54,581	(97,000)	9,904	---	---	---
REDWOOD	17,293	439,743	973,272	(533,529)	512,342	---	(21,187)	250,224	112,107	138,687	---	45,572	---	---	---
STEVENS [5]	10,575	1,035,433	1,164,228	(128,795)	180,790	---	51,995	---	94,473	86,317	(167,816)	12,334	---	---	---
WILKIN	7,399	210,532	534,133	(323,601)	309,155	---	(14,446)	128,188	66,423	114,544	---	3,668	---	---	---
TOTAL	207,909	8,338,482	11,757,954	(3,419,472)	2,896,083	10,584	(533,973)	560,719	1,170,134	1,118,393	(741,534)	129,403	---	---	---

See explanation of footnotes at the end of the public service enterprise section.

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments	
CASS	23,801															
SANITARY DISTRICT [5]		251,927	350,108	(98,181)	182,351	20,256	63,914	---	---	---	---	---	---	18,419	49,057	
CLAY	52,540															
SOLID WASTE		703,508	2,081,647	(1,378,139)	421,422	14,408	(971,125)	806,960	---	165,996	---	580,479	---	14,408	---	
CROW WING	48,437															
SANITARY SEWER DISTRICT [5]		239,192	202,024	37,168	12,374	101,188	(51,646)	---	---	165,000	---	---	---	101,188	---	
SOLID WASTE		1,948,139	1,510,532	437,607	96,985	224,542	310,050	14,707	---	---	33,250	702,397	---	216,090	450,000	
DODGE	16,680															
SOLID WASTE		487,207	749,066	(261,859)	210,347	17,775	(69,287)	60,961	---	99,996	1,218	42,379	---	17,775	10,000	
DOUGLAS	30,424															
SOLID WASTE [5]		1,374,103	2,096,854	(722,751)	900,972	892	177,329	---	---	170,545	---	153,296	---	1,065	13,313	
FILLMORE	20,906															
SANITATION [4]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	
GOODHUE	42,477															
WASTE MANAGEMENT		683,554	1,360,369	(676,815)	438,485	18,423	(256,753)	224,578	---	174,937	(25,986)	26,651	---	18,423	40,000	
HENNEPIN	1,063,631															
SOLID WASTE		46,932,577	51,486,702	(4,554,125)	5,453,012	1,932,942	(1,034,055)	318,687	---	3,193,025	---	129,127	---	1,932,942	5,270,000	
HUBBARD	16,225															
SOLID WASTE		43,780	1,228,369	(1,184,589)	1,107,780	---	(76,809)	---	---	66,120	---	50,062	---	---	---	
LAKE	10,473															
SANITARY DISTRICT [5]		54,937	180,808	(125,871)	8,469	---	(117,402)	---	---	---	---	---	---	---	---	
LYON	25,211															
LANDFILL		1,706,255	731,949	974,306	100,943	15,057	1,060,192	---	---	---	---	704,517	---	7,307	50,435	
OLMSTED	113,968															
WASTE MANAGEMENT		8,579,369	7,579,148	1,000,221	2,532,284	1,804,578	1,727,927	763,443	---	860,604	(23,500)	531,448	---	1,792,836	7,084,366	
OTTER TAIL	52,847															
WASTE MANAGEMENT		5,761,532	5,326,461	435,071	255,678	29,796	660,953	---	---	198,864	---	1,052,596	---	27,159	---	
POLK	32,904															
SOLID WASTE MANAGEMENT		2,530,836	3,545,297	(1,014,461)	1,230,671	274,580	(58,370)	982,473	---	146,378	(323,581)	677,433	3,669,674	274,580	3,230,000	
RICE	52,232															
WASTE MANAGEMENT		1,819,327	2,425,011	(605,684)	518,560	56,188	(143,312)	---	---	194,971	163,009	114,939	---	56,188	91,156	

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments	
STEELE	31,817															
SOLID WASTE		845,692	718,542	127,150	27,646	3,949	150,847	---	---	---	---	195,147	---	3,949	22,074	
ST. LOUIS	198,879															
SOLID WASTE		5,013,763	5,516,322	(502,559)	2,775,700	680,534	1,592,607	1,656,961	---	571,657	---	201,605	---	659,502	990,000	
TODD	23,742															
SOLID WASTE		602,400	741,848	(139,448)	271,719	---	132,271	---	---	54,087	---	18,850	---	---	---	
WASECA	18,031															
SOLID WASTE		250,170	363,405	(113,235)	476,687	---	363,452	10,672	---	159,785	(1,050)	164,155	---	---	---	
WINONA	48,987															
SOLID WASTE		968,471	955,828	12,643	669,651	---	682,294	294,684	---	196,029	---	315,856	---	---	---	
WRIGHT	77,232															
SOLID WASTE		1,892,514	2,469,844	(577,330)	33,691	784,347	(1,327,986)	---	---	---	---	---	---	770,095	495,000	
TOTAL	2,001,444	82,689,253	91,620,134	(8,930,881)	17,725,427	5,979,455	2,815,091	5,134,126	---	6,252,994	(11,640)	5,660,937	3,669,674	5,911,926	17,795,401	

See explanation of footnotes at the end of the public service enterprise section.

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expenses	Income	Revenue	Expenses								Interest Payments	Principal Payments	
AITKIN	13,366															
CONSERVATION CENTER		462,316	519,749	(57,433)	27,527	5,907	(35,813)	----	----	12,557	----	177,023	----	----	----	9,400
ANOKA	272,636															
WAVE POOL		443,435	442,743	692	----	----	692	----	----	----	----	13,677	----	----	----	----
GOLF COURSE		620,692	456,138	164,554	----	2,990	161,564	----	----	----	91,400	170,410	----	2,990	16,441	
CLAY	52,540															
FAMILY SERVICE CENTER		1,138,992	983,230	155,762	----	162,354	(6,592)	----	----	----	----	808,101	----	162,354	40,000	
DAKOTA	316,272															
GEOGRAPHIC INFORMATION		72,261	1,605	70,656	----	----	70,656	----	----	----	----	91,359	----	----	----	
DODGE	16,680															
CEMETERY TRUST FUND		----	3,610	(3,610)	3,623	----	13	----	----	----	----	----	----	----	----	
DOUGLAS	30,424															
PUBLIC TRANSIT		19,289	115,143	(95,854)	91,856	----	(3,998)	----	51,410	40,446	----	8,988	----	----	----	
HENNEPIN	1,063,631															
CENTER HOSPITAL FACILITY		3,481,255	65,110	3,416,145	180,539	3,558,964	37,720	----	----	----	----	----	----	3,558,964	2,953,528	
METRO HEALTH PLAN		72,965,185	69,985,249	2,979,936	----	----	2,979,936	----	----	----	----	291,880	----	----	----	
CLINIC NETWORK		339,724	797,840	(458,116)	254,092	----	(204,024)	170,899	----	19,026	(5,000)	670	----	----	----	
KITSON	5,572															
RURAL WATER DISTRICT [5]		252,284	225,111	27,173	375,291	484,825	(82,361)	----	----	----	----	19,228	----	308,105	146,016	
LAKE OF THE WOODS	4,363															
AMBULANCE		65,351	82,364	(17,013)	5,611	----	(11,402)	73	----	3,375	----	3,598	----	----	----	
MOWER	37,628															
HRA [5]		427,586	369,220	58,366	----	----	58,366	----	----	----	----	41,893	----	96,871	45,708	
OLMSTED	113,968															
CAMPUS		1,137,112	1,185,450	(48,338)	416,632	520,370	(152,076)	----	----	----	(8,617)	642,529	----	520,370	638,471	
RAMSEY	494,674															
LAKE OWASSO RESIDENCE		3,936,616	4,104,765	(168,149)	4,240	----	(163,909)	----	----	----	(202,855)	16,397	----	----	----	
ROCK	9,870															
RURAL WATER DISTRICT		257,823	349,364	(91,541)	67,538	----	(24,003)	----	----	----	----	48,557	----	----	----	

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 1995

Name of County	Population	Operating			Nonoperating		Net	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expenses	Income	Revenue	Expenses	Income				To/(From) Other Funds			Interest Payments	Principal Payments	
STEELE	31,817															
CIVIC CENTER		152,479	140,449	12,030	142	----	12,172	----	----	----	----	----	----	----	----	----
STEVENS	10,575															
AMBULANCE		296,267	295,405	862	17,975	----	18,837	----	----	2,475	(23,790)	81,577	----	----	----	----
TOTAL	<u>2,474,016</u>	<u>86,068,667</u>	<u>80,122,545</u>	<u>5,946,122</u>	<u>1,445,066</u>	<u>4,735,410</u>	<u>2,655,778</u>	<u>170,972</u>	<u>51,410</u>	<u>77,879</u>	<u>(148,862)</u>	<u>2,415,887</u>	<u>----</u>	<u>4,649,654</u>	<u>3,849,564</u>	

See explanation of footnotes at the end of the public service enterprise section.

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1995

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
AITKIN	13,366	605,000	----	----	----	----	----	605,000	605,000	15,608	1,006,709
ANOKA	272,636	84,523,798	----	----	140,000	----	----	84,663,798	35,750,000	17,076,455	7,127,529
BECKER	29,163	----	----	35,000	3,380,000	----	----	3,415,000	1,500,000	683,917	1,013,177
BELTRAMI	36,508	175,000	----	----	6,335,000	----	605,000	7,115,000	3,555,000	108,990	891,330
BENTON	33,362	860,000	----	----	9,150,000	----	720,000	10,730,000	----	460,864	753,568
BIG STONE	6,026	----	----	----	----	----	----	----	----	----	268,437
BLUE EARTH	55,172	1,075,000	----	670,000	----	----	----	1,745,000	620,000	2,271,428	808,967
BROWN	27,580	1,710,000	----	145,000	----	3,740,000	----	5,595,000	----	30,177	438,369
CARLTON	30,559	5,940,000	----	----	----	----	----	5,940,000	2,175,000	180,447	1,509,178
CARVER	57,010	9,015,000	----	60,000	7,590,000	----	----	16,665,000	----	467,748	1,767,634
CASS	23,801	1,485,000	----	----	260,000	----	----	1,745,000	190,000	1,738,720	1,480,618
CHIPPEWA	13,097	----	----	220,000	----	----	----	220,000	50,000	67,288	225,445
CHISAGO	36,045	----	----	4,780,000	6,475,000	----	----	11,255,000	9,860,000	622,593	1,189,757
CLAY	52,540	----	----	2,895,000	----	6,260,000	----	9,155,000	980,000	450,297	1,400,782
CLEARWATER	8,452	----	----	----	----	2,750,000	----	2,750,000	----	472,677	429,059
COOK	4,166	3,915,000	4,195,000	----	----	----	----	8,110,000	1,750,000	305,212	283,325
COTTONWOOD	12,768	2,505,000	----	2,850,000	----	----	----	5,355,000	2,725,000	4,034	269,725
CROW WING	48,437	5,285,000	----	----	----	----	----	5,285,000	1,510,000	862,061	1,391,139
DAKOTA	316,272	77,725,000	----	----	6,430,000	----	----	84,155,000	42,720,000	10,287,550	7,981,130
DODGE	16,680	----	----	----	375,000	----	----	375,000	----	2,388,074	175,312
DOUGLAS	30,424	5,685,000	----	----	2,800,000	1,360,000	----	9,845,000	4,520,000	1,829,069	248,437
FARIBAULT	16,661	3,370,000	----	585,000	1,425,000	----	----	5,380,000	2,395,000	213,647	434,309
FILLMORE	20,906	775,000	----	----	----	----	----	775,000	----	34,628	562,145
FREEBORN	32,759	850,000	----	1,700,000	----	----	----	2,550,000	----	8,470	649,944
GOODHUE	42,477	740,000	----	28,000	----	----	----	768,000	----	1,910,257	1,238,521
GRANT	6,242	----	----	125,000	----	440,000	----	565,000	----	----	129,884
HENNEPIN	1,063,631	80,495,000	----	----	123,775,000	----	----	204,270,000	26,705,000	129,413,858	64,619,000
HOUSTON	19,123	----	----	----	----	----	----	----	----	4,061	414,050
HUBBARD	16,225	350,000	----	----	----	----	----	350,000	----	165,850	220,412
ISANTI	28,664	1,535,000	----	----	2,335,000	6,795,000	----	10,665,000	3,870,000	5,907	508,765
ITASCA	42,446	5,680,000	425,000	----	2,035,073	----	----	8,140,073	1,580,000	2,314,674	7,796,190
JACKSON	11,717	720,000	----	20,000	----	----	----	740,000	----	3,966	445,460
KANABEC	13,473	----	----	----	----	3,315,000	----	3,315,000	----	81,950	304,058
KANDIYOHI	41,167	6,525,000	----	1,482,700	----	----	----	8,007,700	3,675,000	9,906,928	1,260,125
KITTSOON	5,572	----	----	2,561,841	3,597,000	----	200,000	6,358,841	3,342,841	----	237,497
KOOCHICHING	15,911	2,560,000	----	----	----	----	1,700,000	4,260,000	420,000	15,881	540,921
LAC QUI PARLE	8,717	----	----	20,000	----	----	----	20,000	----	7,050	223,472
LAKE	10,473	1,765,000	3,125,000	----	1,980,000	----	----	6,870,000	3,160,000	230,623	656,887
LAKE OF THE WOODS	4,363	----	----	20,000	----	----	500,000	520,000	----	95,006	107,786
LE SUEUR	24,371	2,420,000	----	----	----	----	1,315,000	3,735,000	----	19,567	259,682
LINCOLN	6,791	----	----	2,490,000	----	----	----	2,490,000	1,770,000	2,872	46,294
LYON	25,211	----	----	800,000	----	----	----	800,000	80,000	1,433,915	314,454

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1995

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
MAHNOMEN	5,127	830,000	---	140,000	---	---	105,000	1,075,000	30,000	66,457	82,750
MARSHALL	10,733	240,000	---	1,811,881	---	---	1,370,000	3,421,881	300,000	34,318	253,581
MARTIN	22,840	1,355,000	---	1,755,000	---	---	---	3,110,000	735,000	5,378	333,662
MCLEOD	33,803	1,290,000	---	15,000	---	---	---	1,305,000	1,305,000	5,323	754,983
MEEKER	21,352	---	---	66,168	---	266,962	---	333,130	66,168	2,950,000	586,676
MILLE LACS	19,807	---	---	---	---	---	---	---	---	---	596,100
MORRISON	30,756	6,320,000	120,000	---	8,695,000	---	---	15,135,000	6,585,000	---	442,545
MOWER	37,628	---	---	50,000	---	---	---	50,000	---	1,435,507	474,073
MURRAY	9,606	---	---	1,080,000	350,000	---	---	1,430,000	---	158,896	144,327
NICOLLET	29,386	1,085,000	---	240,000	---	---	1,800,000	3,125,000	1,085,000	1,194,273	857,202
NOBLES	20,408	---	---	---	---	---	---	---	---	204,879	293,299
NORMAN	7,885	---	---	1,620,000	---	---	---	1,620,000	1,035,000	---	193,065
OLMSTED	113,968	---	---	---	59,595,000	20,095,000	---	79,690,000	42,270,000	3,306,214	2,098,889
OTTER TAIL	52,847	5,000	---	---	2,150,000	---	1,815,000	3,970,000	3,965,000	746,984	1,700,337
PENNINGTON	13,391	1,395,000	---	---	---	---	---	1,395,000	---	100,852	114,969
PINE	22,816	---	---	---	---	---	---	---	---	154,749	254,625
PIPESTONE	10,433	2,190,000	---	---	---	---	500,000	2,690,000	1,055,000	414,214	106,865
POLK	32,904	---	---	1,446,000	3,690,000	---	600,000	5,736,000	---	66,124	573,520
POPE	10,906	555,000	---	---	---	---	---	555,000	555,000	---	315,939
RAMSEY	494,674	183,366,357	---	---	---	---	---	183,366,357	67,310,000	1,057,059	21,173,251
RED LAKE	4,481	---	---	30,000	---	---	1,445,000	1,475,000	1,475,000	---	77,766
REDWOOD	17,293	---	---	---	---	---	---	---	---	8,905	416,731
RENVILLE	17,595	---	---	---	---	---	---	---	---	242,987	518,375
RICE	52,232	410,000	---	---	735,000	---	---	1,145,000	---	231,306	847,576
ROCK	9,870	---	---	---	---	---	---	---	---	4,803	341,619
ROSEAU	16,025	---	---	---	---	---	---	---	---	68,858	377,559
SCOTT	69,303	10,150,000	---	115,000	---	---	---	10,265,000	6,990,000	1,863,276	2,029,863
SHERBURNE	51,328	630,000	---	---	---	---	---	630,000	---	1,400,000	768,989
SIBLEY	14,584	---	---	795,000	---	---	---	795,000	305,000	2,459,198	563,798
STEARNS	126,912	11,575,000	---	875,000	33,225,000	---	---	45,675,000	39,100,000	1,845,000	3,204,469
STEELE	31,817	6,915,000	---	20,000	290,000	---	---	7,225,000	---	221,887	324,613
STEVENS	10,575	---	---	---	765,000	---	---	765,000	---	29,072	197,224
ST. LOUIS	198,879	2,455,000	---	---	11,905,000	---	---	14,360,000	3,795,000	19,880,994	26,168,972
SWIFT	11,081	---	1,135,000	2,400,000	1,400,000	75,000	---	5,010,000	1,865,000	155,417	309,872
TODD	23,742	640,000	---	---	---	---	---	640,000	640,000	9,359	705,121
TRAVERSE	4,374	73,000	---	---	---	---	---	73,000	---	---	161,827
WABASHA	20,428	---	---	---	---	---	---	---	---	3,729	488,537
WADENA	13,294	450,000	---	---	---	3,475,000	---	3,925,000	---	77,471	222,412
WASECA	18,031	1,950,000	---	---	---	---	1,100,000	3,050,000	---	4,980	470,368
WASHINGTON	175,441	43,285,000	---	2,540,000	---	---	---	45,825,000	22,035,000	37,094,144	3,185,879
WATONWAN	11,764	---	---	---	---	---	---	---	---	---	397,609
WILKIN	7,399	220,000	---	220,000	---	---	---	440,000	---	37,305	113,424

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1995

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
WINONA	48,987	820,000	----	----	----	----	820,000	----	418,131	562,713	
WRIGHT	77,232	19,830,000	----	----	14,275,000	----	34,105,000	27,780,000	12,764	1,067,982	
YELLOW MEDICINE	11,613	----	----	665,000	----	----	1,875,000	1,875,000	2,916	218,915	
TOTAL	4,626,514	606,323,155	9,000,000	37,371,590	315,157,073	48,571,962	15,650,000	1,032,073,780	387,664,009	264,166,048	186,722,354

Footnote: [1] All other includes bonds payable from county state-aid street allocations.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.

Glossary

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.

Glossary

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

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.

Glossary

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

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

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

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

SANITATION - Expenditures include refuse collection and disposal, recycling, 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.

Glossary

TOTAL REVENUES - Receipt of monies that increase 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.

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GOVERNMENTAL INFORMATION DIVISION**

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- ***An Analysis of Minnesota's Municipal Liquor Store Operations in 1995***
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. March 1997

- ***Revenues, Expenditures and Debt of Minnesota Cities December 31, 1995***
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. June 1997

- ***1995 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. August 1996

- ***1996 Budget Data: Minnesota Counties and 1996 Budget Data: Cities Over 2,500 in Population and 1996 Budget Data: Cities Under 2,500 in Population***
These annual reports analyze the unaudited revenues and expenditures budgeted for 1996 by counties and cities according to size. They include comparisons with 1995 budget data.

- ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1994***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. July 1996

- ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1995***
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 analyzes of counties' enterprise operations, such as hospitals. August 1997

- ***Guide to City and County Fund Balances December 31, 1995***
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. July 1997

- ***1995 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 1995 criminal forfeitures and what happens to the forfeited items. July 1996

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