

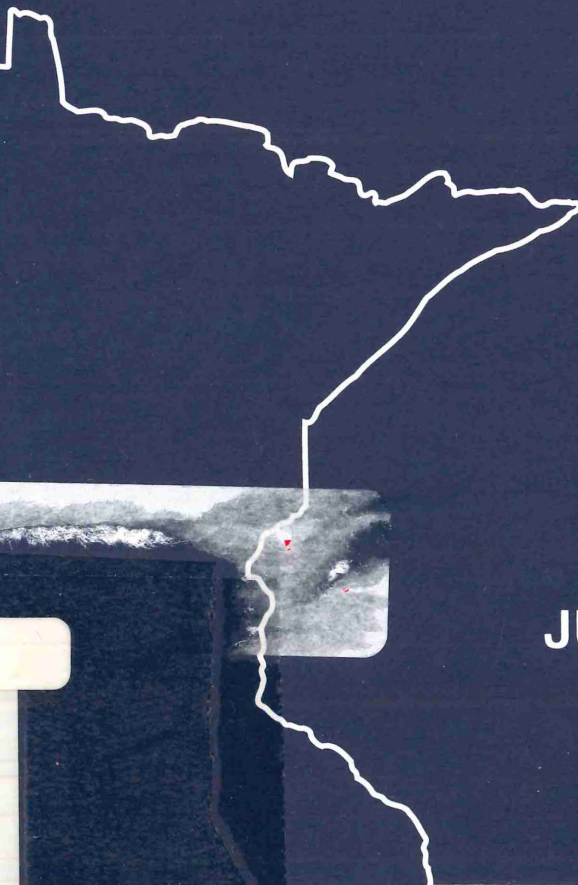
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# MINNESOTA OFFICE OF THE STATE AUDITOR

## REVENUES, EXPENDITURES, AND DEBT OF MINNESOTA COUNTIES

December 31, 1996



JUDITH H. DUTCHER  
STATE AUDITOR

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- 142 housing and redevelopment authorities
- 22 port authorities
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**Revenues, Expenditures, and Debt  
of  
Minnesota Counties**

**For the Year Ended December 31, 1996**



**September 24, 1998**

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

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# 1996 Finances of Minnesota Counties

## Governmental Revenues

Counties raised \$3.29 billion to finance public services in 1996. This represents an increase of 7.6 percent over 1995 revenues. The principal sources of revenues for Minnesota counties were: intergovernmental revenues which accounted for 42.7 percent of total revenues; taxes which accounted for 38.9 percent of total revenues; and charges for services which accounted for 8.0 percent of total revenues.

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*County revenues grew 7.6 percent between 1995 and 1996.*

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- ***Intergovernmental revenues.*** Intergovernmental revenues were the largest source of revenues for counties in 1996, accounting for 42.7 percent of all county revenues. Intergovernmental revenues, which include grants and aids from federal, state and local governments, totaled \$1.40 billion in 1996. Intergovernmental revenues increased 10.9 percent between 1995 and 1996.

***State grants and aids.*** The largest provider of intergovernmental revenues to counties in 1996 was the State of Minnesota. State grants and aids to counties totaled \$976.5 million in 1996, which was an increase of \$114.2 million over 1995.

The principal state aids and grants for counties were: highway aid which accounted for 10.0 percent of total county revenues; human services aid which accounted for 8.4 percent of total revenues; and homestead and agricultural credit aid (HACA) which accounted for 5.6 percent of total revenues. Between 1995 and 1996, human services aid increased 24.5 percent; highway aid increased 16.7 percent; and HACA decreased 6.7 percent.

The large increase in human services grants was the result of problems with a new computer system used to prepare forecasts and billings for the Medical Assistance (MA) program. Forecasts and statistics used to develop billings for 1995 were not available until 1996. As a result, two years of MA reimbursements were paid in 1996.

Highway aid increased due to large road projects in many counties. The decrease in HACA reflects legislative reductions of \$10.0 million in the amount of HACA available in 1996. The \$10.0 million reduction in HACA was used to fund criminal justice aid to counties.

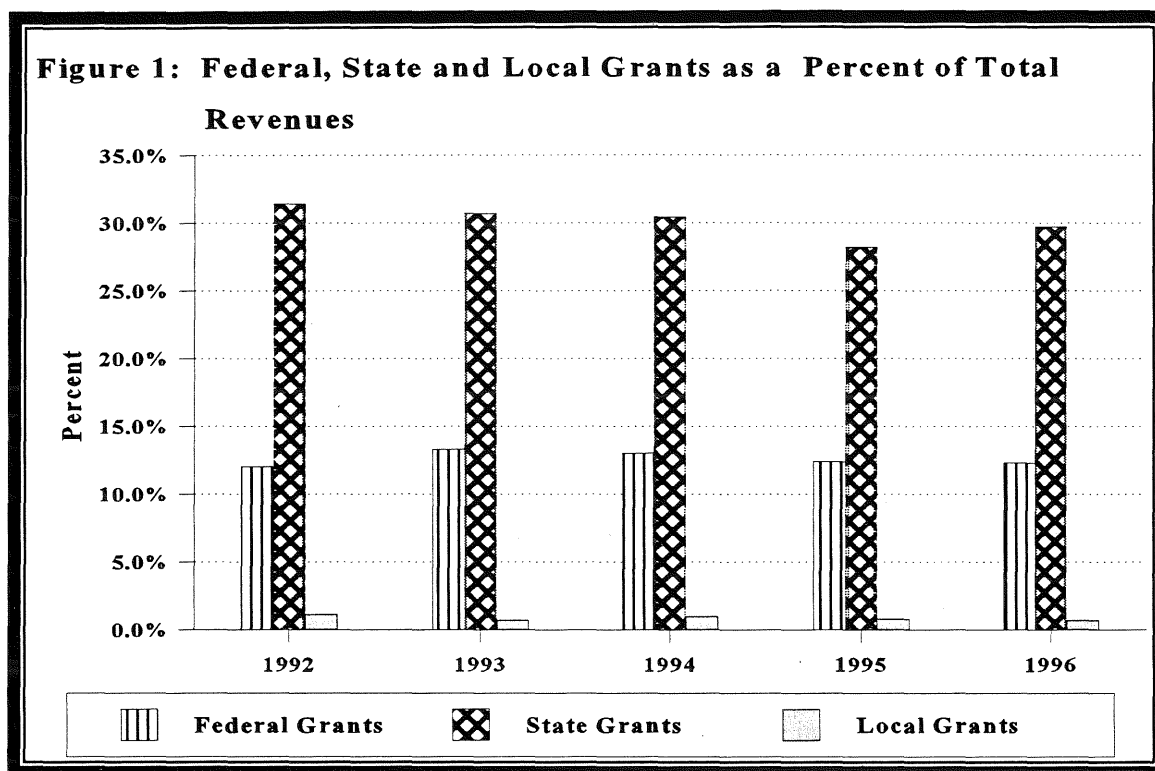
***Federal grants and aids.*** The federal government provided revenues of \$403.7 million to Minnesota counties in 1996, up \$25.2 million or 6.7 percent from 1995. The share of revenues derived from federal grants decreased from 12.4 percent in 1995 to 12.3 percent in 1996.

The majority of federal aid to counties is in the form of human services grants. Human

services grants and aids to counties totaled \$300.5 million in 1996. This represents an increase of 2.1 percent over 1995. Federal highway grants increased \$24.2 million or 76.6 percent between 1995 and 1996. The large increase in federal highway grants coincides with the increase in state highway grants. The counties with the largest road projects received both state and federal highway aid.

**Local unit grants.** Grants from local governments to counties totaled \$24.4 million in 1996, down 3.5 percent from 1995.

Figure 1 illustrates federal, state and local grants as a percent of total revenues for the years 1992 through 1996.



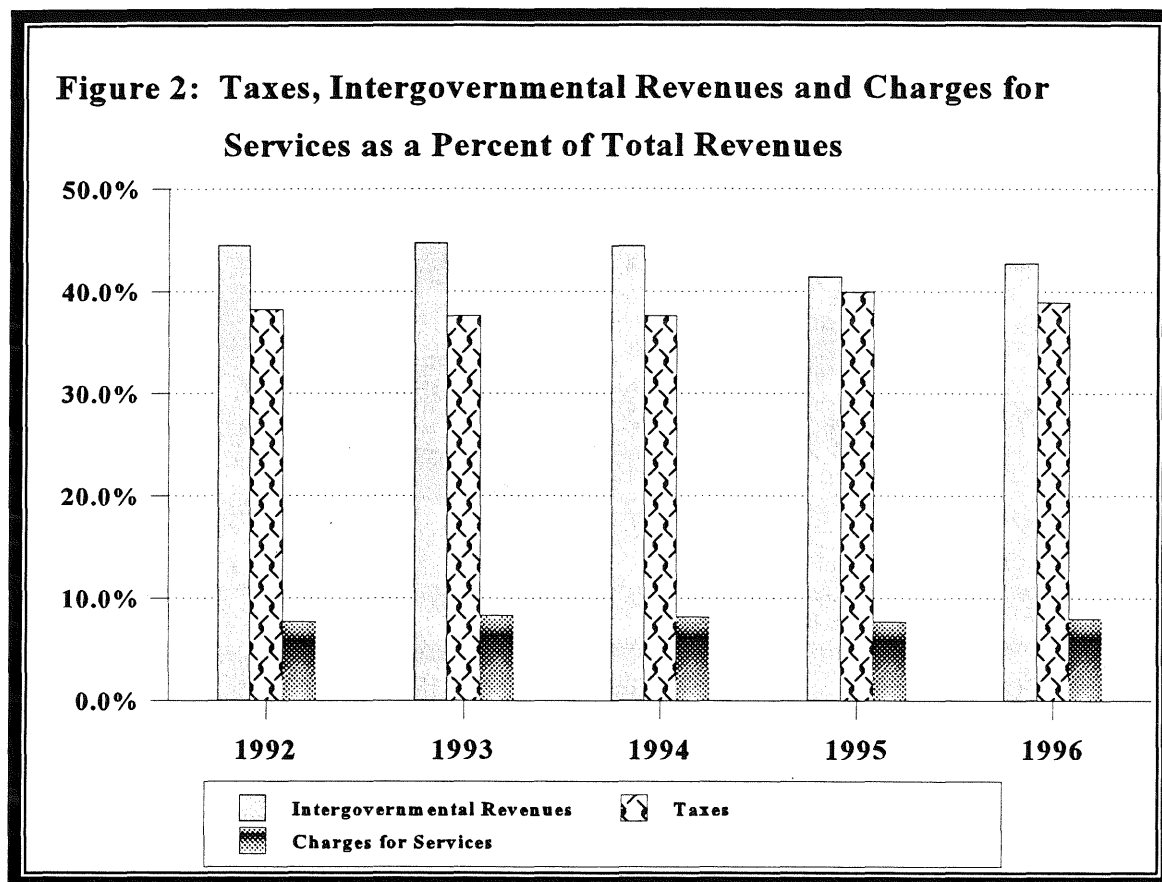
● **Taxes.** Counties collected tax revenues of \$1.28 billion in 1996, which was an increase of \$59.5 million or 4.9 percent over 1995. Although revenue from taxes increased between 1995 and 1996, the share of total revenues derived from taxes decreased from 39.9 percent in 1995 to 38.9 percent in 1996. Taxes<sup>1</sup> represented the second largest source of revenues for counties.

*The share of total revenues derived from taxes decreased from 39.9 percent in 1995 to 38.9 percent in 1996.*

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

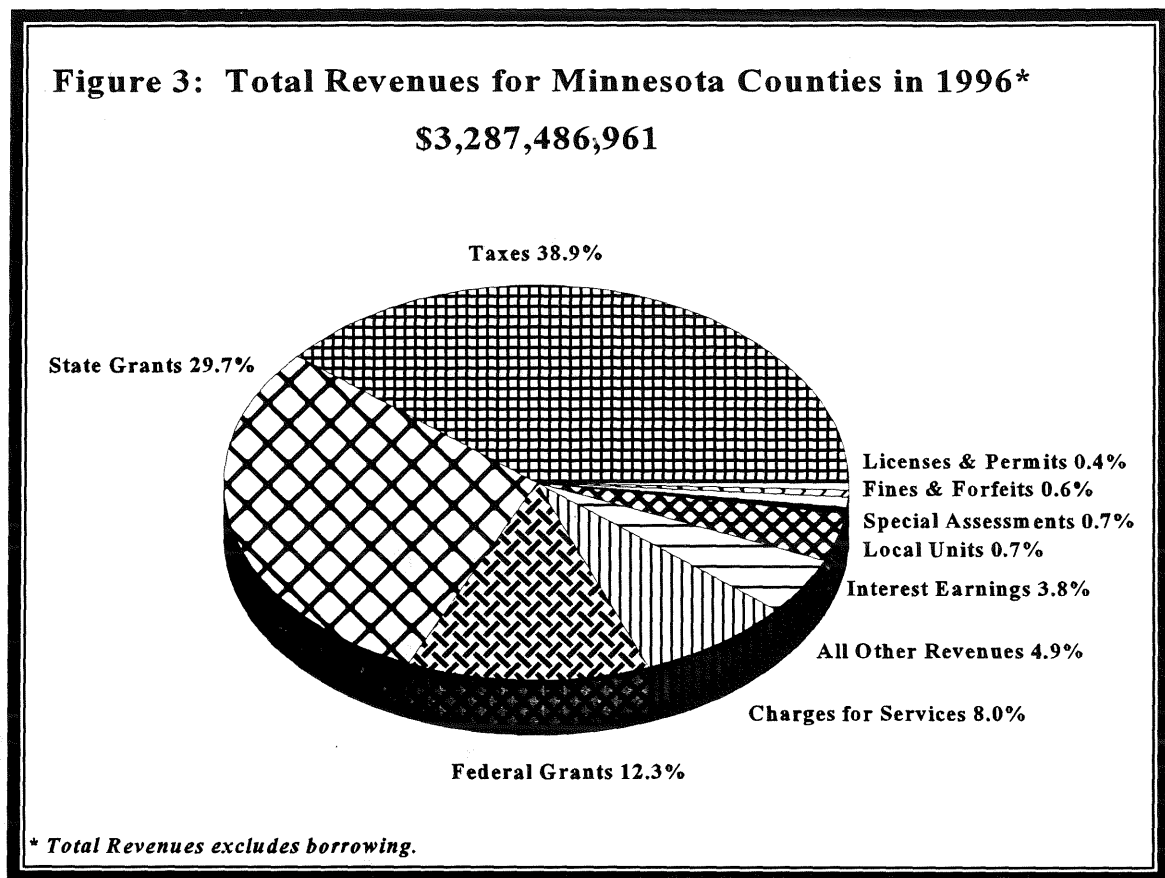
- Charges for services.** Counties received revenues from charges for services totaling \$262.1 million in 1996, which was an increase of \$25.6 million or 10.8 percent over 1995. Revenue from charges for services increased in almost three-quarters of the counties. However, Hennepin and Otter Tail Counties together accounted for over half of the overall increase statewide.

Figure 2 provides a comparison of taxes, intergovernmental revenues, and charges for services for the years 1992 through 1996.



- Fines and forfeits.** Revenues from fines and forfeits totaled \$20.9 million in 1996, which was an increase of 3.0 percent over the amount collected in 1995.
- Interest earnings.** Interest earnings were up an average of 0.2 percent between 1995 and 1996. Interest earnings totaled \$123.4 million in 1996, which was \$185,605 more than in 1995. Just over half of the counties reported lower interest earnings in 1996.
- Other sources of revenues.** Other sources of county revenues that rose between 1995 and 1996 were: licenses and permits which increased 8.7 percent; special assessments which increased 10.6 percent; and the "all other revenues" category which increased 2.4 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 \$82.8 million in 1996, which was a decrease of \$721,874 or 0.9 percent from 1995.<sup>2</sup> Counties issued bonds totaling \$55.3 million and other long-term debt of \$27.5 million in 1996.

<sup>2</sup>

Does not include borrowing by enterprises funds.



## Total Governmental Expenditures

### Current Expenditures

Minnesota's 87 counties had total current expenditures of \$2.68 billion in 1996.<sup>3</sup> This represents an increase of \$176.9 million or 7.1 percent over 1995. In 1995, current expenditures actually decreased 1.3 percent.

- **Human services programs.** Counties spent \$1.13 billion on human services programs in 1996, which was more than double any other current expenditure. Human services expenditures were up 8.7 percent between 1995 and 1996.

The category of human services expenditures is made up of social services, income maintenance, and "other" human services expenditures. Between 1995 and 1996, counties increased expenditures for income maintenance programs by 21.2 percent, "other" human services by 6.2 percent, and social services by 3.0 percent.

The large spending increase on income maintenance programs does not accurately reflect the trend for these programs. As discussed earlier, due to problems with the computer system used to develop billings for the MA program, the expenditures for 1996 also include part of the 1995 expenditures. Discussions with staff from the Department of Human Services indicated that the costs of these programs have actually been decreasing due to fewer individuals receiving these services. In addition to decreasing caseloads, there will be no county share on any income maintenance programs except MA in future years.

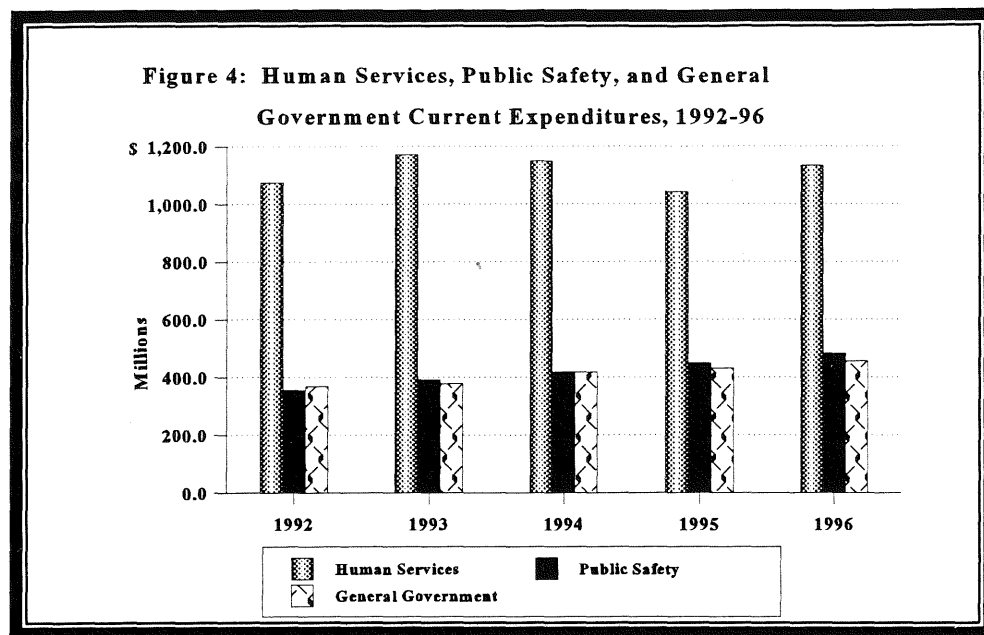
- **General government services.** Counties spent \$456.4 million on general government services in 1996, accounting for 17.0 percent of all current expenditures. Spending on general government services rose \$24.1 million or 5.6 percent between 1995 and 1996.
- **Public safety.** Spending on public safety, which includes expenditures for sheriff, corrections, and other safety-related services, totaled \$482.9 million in 1996. This was an increase of \$34.7 million or 7.7 percent over 1995.

Public safety continues to consume a greater proportion of county budgets. In 1992, public safety accounted for 15.4 percent of current expenditures; in 1996, public safety represented 18.0 percent of current expenditures. During those five years, public safety current expenditures rose 36.1 percent.

Figure 4 on page 6 compares current expenditures for human services, public safety and general government services for the years 1992 through 1996.

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<sup>3</sup> Current expenditures exclude capital outlays, interest payments and fiscal charges on debt, and transfers to other funds.



- **Streets and highways.** Current expenditures for street and highway administration and maintenance totaled \$237.7 million in 1996. This category of spending increased \$18.8 million or 8.6 percent between 1995 and 1996. Street and highway current expenditures do not include expenditures for street and highway construction, which accounted for another \$359.2 million in spending for counties in 1996.
- **Other current expenditures.** Between 1995 and 1996, Minnesota counties increased spending on culture and recreation activities by \$6.1 million or 7.3 percent, conservation of natural resources by \$3.1 million or 6.1 percent, and health by \$5.6 million or 4.6 percent. Counties decreased spending on economic development by \$5.6 million or 14.9 percent.

## Capital Outlay and Debt Service

In addition to current expenditures of \$2.68 billion, counties spent \$493.1 million on capital projects and \$140.7 million on debt service<sup>4</sup> in 1996. Capital spending was up \$85.1 million or 20.9 percent between 1995 and 1996, while debt service expenditures were down \$4.9 million or 3.4 percent.

The largest category of capital spending for counties was streets and highways. Counties spent \$359.2 million on street and highway capital projects in 1996, which accounted for 72.8 percent of all county capital outlays. Counties increased capital outlays for general government projects by \$23.1 million or 49.1 percent, culture and recreation by \$4.4 million or 40.8 percent, projects related to health by \$1.2 million or 19.9

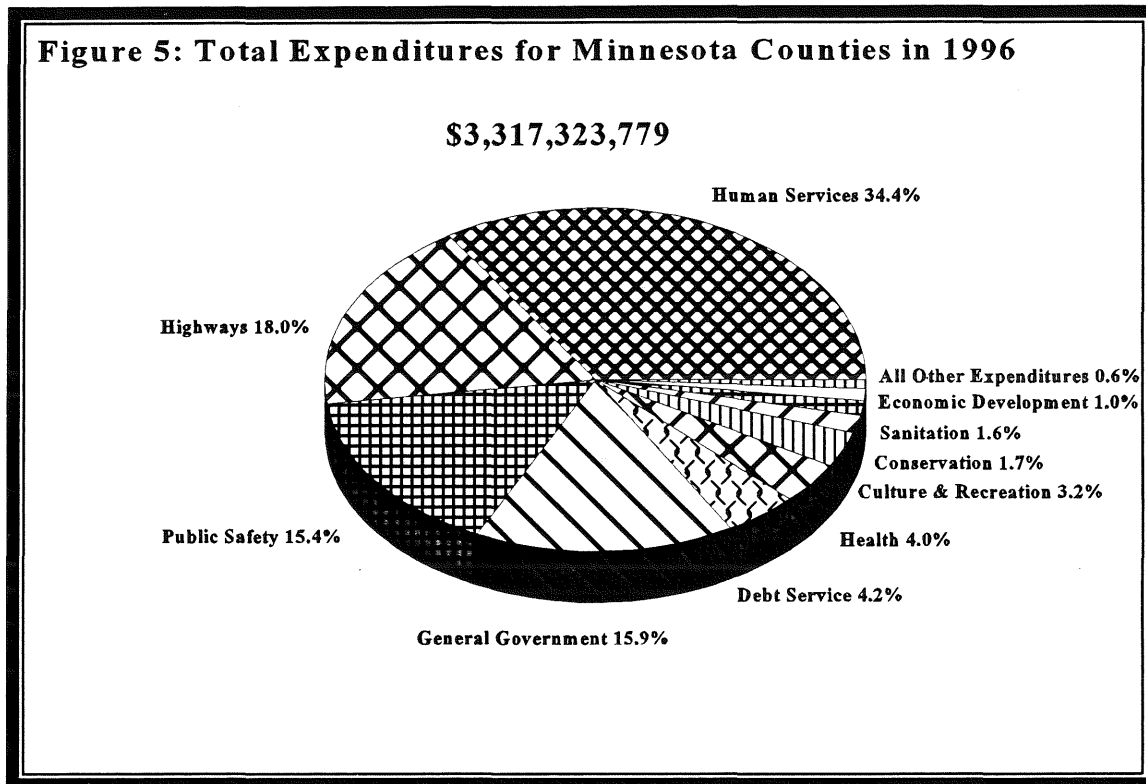
***Street and highway capital projects accounted for 72.8 percent of all capital outlays for counties in 1996.***

<sup>4</sup>

Debt service does not include enterprise fund debt service payments.

percent, and economic development by \$845,951 or 1271.0 percent. Economic development capital outlay jumped due to a housing project for seniors in Lake County. Counties decreased capital outlays for human services projects by \$1.7 million or 19.2 percent, sanitation by \$1.2 million or 63.8 percent, and public safety by \$145,054 or 0.5 percent.

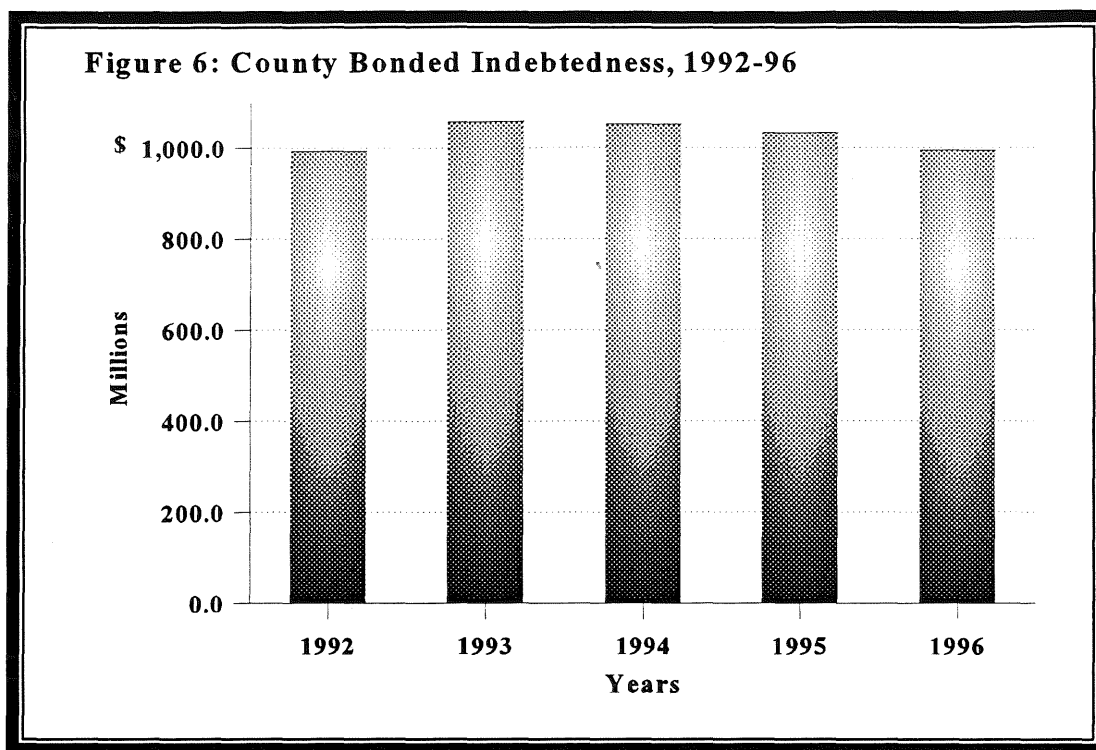
Figure 5 provides a summary of total governmental expenditures that includes current expenditures, capital outlays, and debt service.



## **Indebtedness**

Counties reported bonded indebtedness of \$995.3 million as of December 31, 1996. This was a decrease of \$36.8 or 3.6 percent from 1995. Counties retired bonds totaling \$111.5 million in 1996 compared to \$95.6 million in 1995. Counties also reported liabilities for compensated absences of \$194.6 million and other long-term debt of \$252.5 million in 1996.

On a per capita basis, there was a wide variance among counties in the amount of long-term debt held. The average per capita long-term debt for counties (excluding compensated absences) was \$266. Per capita long-term debt ranges from a high of \$2,983 in Cook County to no debt in seven counties. Cook County has a per capita long term-debt that is more than two and a half times higher than any other county. The long-term debt issued by Cook County is primarily for three projects: the Superior National at Lutsen Golf Course, the Northshore Hospital and Nursing Home, and the county government center/jail.



## **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 1996, county enterprise operations had operating expenses of \$628.3 million and operating revenues of \$613.8 million, resulting in an operating loss of \$14.5 million. County enterprises had nonoperating expenses of \$17.3 million and nonoperating revenues of \$44.8 million, resulting in a net income of \$13.0 million. Net income decreased 30.8 percent between 1995 and 1996.

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.

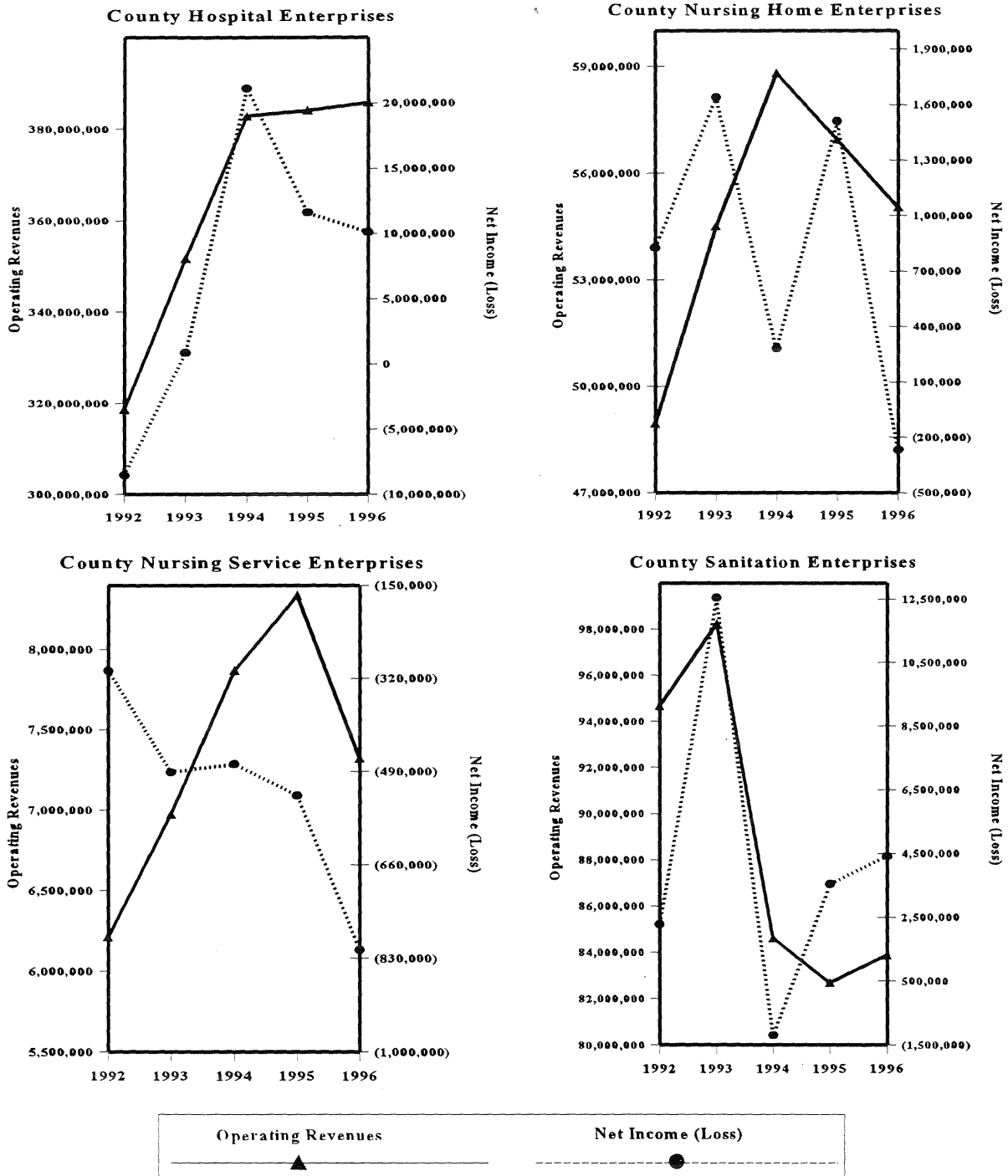
Figure 7 and figure 8 on pages 9 and 10 summarize county enterprise operations.

**Figure 7: County Public Service Enterprises, 1995-96**

<b>Public Service Enterprise</b>	<b>1995 Amount</b>	<b>1996 Amount</b>	<b>Percent Change</b>
<b>Hospitals</b>			
Operating Revenues	\$384,078,295	\$385,820,226	0.5%
Operating Expenses	390,872,499	392,502,338	0.4%
Operating Income (loss)	(6,794,204)	(6,682,112)	1.6%
Non-operating Revenues	24,154,560	22,432,470	-7.1%
Non-operating Expenses	5,722,074	5,627,488	-1.7%
Net Income (loss)	11,638,282	10,122,870	-13.0%
<b>Nursing Homes</b>			
Operating Revenues	56,945,992	55,046,938	-3.3%
Operating Expenses	57,973,300	55,341,913	-4.5%
Operating Income (loss)	(1,027,308)	(294,975)	71.3%
Non-operating Revenues	2,858,791	350,566	-87.7%
Non-operating Expenses	318,093	322,941	1.5%
Net Income (loss)	1,513,390	(267,350)	-117.7%
<b>Nursing Services</b>			
Operating Revenues	8,338,482	7,321,519	-12.2%
Operating Expenses	11,757,954	11,171,095	-5.0%
Operating Income (loss)	(3,419,472)	(3,849,576)	-12.6%
Non-operating Revenues	2,896,083	3,043,458	5.1%
Non-operating Expenses	10,584	8,233	-22.2%
Net Income (loss)	(533,973)	(814,351)	-52.5%
<b>Sanitation Services</b>			
Operating Revenues	82,689,253	83,876,859	1.4%
Operating Expenses	91,620,134	89,905,805	-1.9%
Operating Income (loss)	(8,930,881)	(6,028,946)	32.5%
Non-operating Revenues	18,451,691	16,424,087	-11.0%
Non-operating Expenses	5,979,455	5,980,000	0.0%
Net Income (loss)	3,541,355	4,415,141	24.7%
<b>Other Enterprise Services</b>			
Operating Revenues	86,068,667	81,745,393	-5.0%
Operating Expenses	80,122,545	79,418,650	-0.9%
Operating Income (loss)	5,946,122	2,326,743	-60.9%
Non-operating Revenues	1,445,066	2,593,351	79.5%
Non-operating Expenses	4,735,410	5,364,988	13.3%
Net Income (loss)	2,655,778	(444,894)	-116.8%



**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, 1992, 1993, 1994, 1995 AND 1996**

	1992		1993		1994		1995		1996		1995/1996 % Increase [Decrease]	5-YEAR CHANGE
POPULATION[*]	4,469,450		4,515,118		4,570,355		4,626,514		4,682,748			
NET TAXABLE TAX CAPACITY	3,017,444,957		3,195,403,284		3,157,983,863		3,080,442,998		3,270,206,603			
TAX LEVY	989,221,703		1,012,644,234		1,048,694,974		1,110,263,250		1,158,011,791			
<b>REVENUES</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>		
TAXES	1,074,371,366	38.2%	1,111,787,499	37.6%	1,154,044,084	37.6%	1,219,557,842	39.9%	1,279,091,203	38.9%	4.9%	19.1%
SPECIAL ASSESSMENTS	16,674,558	0.6%	16,951,391	0.6%	18,488,504	0.6%	19,799,459	0.6%	21,893,879	0.7%	10.6%	31.3%
LICENSES AND PERMITS	9,846,155	0.4%	10,743,443	0.4%	12,535,135	0.4%	13,025,820	0.4%	14,154,643	0.4%	8.7%	43.8%
<b>INTERGOVERNMENTAL REVENUES</b>												
Federal Grants												
Highways	27,510,005	1.0%	44,089,398	1.5%	43,077,024	1.4%	31,579,582	1.0%	55,781,812	1.7%	76.6%	102.8%
Human Services	272,208,364	9.7%	309,977,326	10.5%	307,875,304	10.0%	294,374,729	9.6%	300,489,397	9.1%	2.1%	10.4%
Narcotics Control	1,276,283	0.0%	1,687,680	0.1%	2,004,911	0.1%	1,535,184	0.1%	---	---	---	---
Disaster	---	---	---	---	---	---	---	---	4,249,279	0.1%	---	---
Other Federal Grants	34,943,167	1.2%	36,899,557	1.2%	46,480,489	1.5%	51,005,553	1.7%	43,206,568	1.3%	-15.3%	23.6%
Total Federal Grants	335,937,819	12.0%	392,653,961	13.3%	399,437,728	13.0%	378,495,048	12.4%	403,727,056	12.3%	6.7%	20.2%
State Grants												
HACA	145,779,764	5.2%	175,685,651	5.9%	193,382,542	6.3%	195,648,709	6.4%	182,541,986	5.6%	-6.7%	25.2%
Manufactured Home HACA	2,159,102	0.1%	2,358,013	0.1%	1,505,948	0.0%	1,602,812	0.1%	1,563,036	0.0%	-2.5%	-27.6%
Attached Machinery Aid	1,890,848	0.1%	2,386,017	0.1%	2,337,613	0.1%	2,337,518	0.1%	2,381,787	0.1%	1.9%	26.0%
Taconite Homestead Credit	169,170	0.0%	182,058	0.0%	205,974	0.0%	226,645	0.0%	---	---	---	---
Disparity Reduction Aid	14,277,704	0.5%	15,160,399	0.5%	14,962,820	0.5%	15,614,314	0.5%	15,645,995	0.5%	0.2%	9.6%
Highways	262,425,037	9.3%	261,647,763	8.8%	272,869,126	8.9%	280,724,805	9.2%	327,700,079	10.0%	16.7%	24.9%
Human Services	292,768,303	10.4%	310,625,661	10.5%	284,954,527	9.3%	221,363,611	7.2%	275,548,377	8.4%	24.5%	-5.9%
Criminal Justice Aid	---	---	---	---	---	---	---	---	10,925,621	0.3%	---	---
Police Aid	---	---	---	---	---	---	---	---	1,909,566	0.1%	---	---
Other State Grants and Aids	161,744,471	5.8%	141,640,452	4.8%	163,986,188	5.3%	144,798,835	4.7%	158,323,670	4.8%	9.3%	-2.1%
Total State Grants	881,214,399	31.4%	909,686,014	30.7%	934,204,738	30.4%	862,317,249	28.2%	976,540,117	29.7%	13.2%	10.8%
Local Units Grants	31,678,020	1.1%	22,028,646	0.7%	29,763,977	1.0%	25,282,354	0.8%	24,400,651	0.7%	-3.5%	-23.0%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,248,830,238</b>	<b>44.5%</b>	<b>1,324,368,621</b>	<b>44.7%</b>	<b>1,363,406,443</b>	<b>44.4%</b>	<b>1,266,094,651</b>	<b>41.4%</b>	<b>1,404,667,824</b>	<b>42.7%</b>	<b>10.9%</b>	<b>12.5%</b>
CHARGES FOR SERVICES	215,064,738	7.7%	245,024,286	8.3%	252,524,870	8.2%	236,491,676	7.7%	262,061,195	8.0%	10.8%	21.9%
FINES AND FORFEITS	18,894,117	0.7%	18,196,603	0.6%	18,171,962	0.6%	20,325,395	0.7%	20,927,004	0.6%	3.0%	10.8%
INTEREST EARNINGS	102,324,757	3.6%	100,043,391	3.4%	101,863,561	3.3%	123,225,135	4.0%	123,410,740	3.8%	0.2%	20.6%
ALL OTHER REVENUES	123,344,778	4.4%	133,185,840	4.5%	151,276,798	4.9%	157,545,052	5.2%	161,280,473	4.9%	2.4%	30.8%
<b>TOTAL REVENUES</b>	<b>2,809,350,707</b>	<b>100.0%</b>	<b>2,960,301,074</b>	<b>100.0%</b>	<b>3,072,311,357</b>	<b>100.0%</b>	<b>3,056,065,030</b>	<b>100.0%</b>	<b>3,287,486,961</b>	<b>100.0%</b>	<b>7.6%</b>	<b>17.0%</b>
<b>OTHER FINANCING SOURCES</b>												
BORROWING												
Bonds Issued	237,105,345		158,139,150		57,922,246		68,239,500		55,286,541			
Other Long-term Debt	7,925,263		30,431,351		20,176,847		15,286,323		27,517,408			
TOTAL BORROWING	245,030,608		188,570,501		78,099,093		83,525,823		82,803,949			
OTHER SOURCES	775,864		397,104		1,640,275		392,388		933,117			
TRANSFERS FROM												
Enterprise Funds	1,663,207		2,336,802		1,016,805		661,879		1,020,365			
Governmental Funds	51,759,937		87,963,573		72,427,131		59,063,332		76,838,142			
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,108,580,323</b>		<b>3,239,569,054</b>		<b>3,225,494,661</b>		<b>3,199,708,452</b>		<b>3,449,082,534</b>			

Note: [\*] The population Estimates are provided by the State Demographer.

EXPENDITURES	1992		1993		1994		1995		1996		1995/1996	5-YEAR
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	CHANGE
GENERAL GOVERNMENT												
Current Expenditures	368,259,854	13.0%	378,322,244	12.5%	418,235,056	13.5%	432,323,344	14.1%	456,419,322	13.8%	5.6%	23.9%
Capital Outlay	67,025,345	2.4%	50,643,326	1.7%	62,203,719	2.0%	47,024,301	1.5%	70,135,195	2.1%	49.1%	4.6%
PUBLIC SAFETY												
Sheriff	134,431,561	4.8%	145,258,301	4.8%	161,931,236	5.2%	176,568,088	5.8%	189,596,292	5.7%	7.4%	41.0%
Corrections	154,053,375	5.4%	169,214,825	5.6%	186,988,779	6.0%	199,477,204	6.5%	215,090,412	6.5%	7.8%	39.6%
All Other	66,194,917	2.3%	76,092,863	2.5%	68,472,820	2.2%	72,127,036	2.4%	78,184,423	2.4%	8.4%	18.1%
Capital Outlay	42,027,196	1.5%	26,103,186	0.9%	23,702,410	0.8%	29,796,271	1.0%	29,651,217	0.9%	-0.5%	-29.4%
STREETS AND HIGHWAYS												
Administration	26,406,919	0.9%	28,459,167	0.9%	27,417,511	0.9%	29,094,945	1.0%	27,424,200	0.8%	-5.7%	3.9%
Operation and Maintenance	174,585,252	6.2%	191,029,560	6.3%	187,592,145	6.0%	189,779,318	6.2%	210,257,880	6.3%	10.8%	20.4%
Capital Outlay	278,472,409	9.8%	293,031,072	9.7%	302,849,272	9.8%	301,132,228	9.8%	359,177,634	10.8%	19.3%	29.0%
SANITATION												
Current Expenditures	38,833,875	1.4%	41,628,318	1.4%	49,772,485	1.6%	48,526,968	1.6%	51,787,608	1.6%	6.7%	33.4%
Capital Outlay	3,244,260	0.1%	5,616,491	0.2%	4,496,739	0.1%	1,819,272	0.1%	658,030	0.0%	-63.8%	-79.7%
HUMAN SERVICES												
Income Maintenance	361,792,843	12.8%	368,462,377	12.2%	369,434,461	11.9%	284,233,963	9.3%	344,441,010	10.4%	21.2%	-4.8%
Social Services	489,533,373	17.3%	541,579,547	17.9%	531,230,808	17.1%	511,393,996	16.7%	526,675,556	15.9%	3.0%	7.6%
Other Human Service Costs	224,651,769	7.9%	260,989,131	8.6%	249,217,511	8.0%	246,499,960	8.1%	261,803,418	7.9%	6.2%	16.5%
Capital Outlay	7,704,834	0.3%	2,277,006	0.1%	6,050,177	0.2%	8,671,392	0.3%	7,010,036	0.2%	-19.2%	-9.0%
HEALTH												
Current Expenditures	106,054,760	3.7%	114,935,818	3.8%	115,069,637	3.7%	120,362,117	3.9%	125,930,244	3.8%	4.6%	18.7%
Capital Outlay	1,244,494	0.0%	4,623,574	0.2%	10,826,452	0.3%	5,960,306	0.2%	7,149,355	0.2%	19.9%	474.5%
CULTURE AND RECREATION												
LIBRARIES												
Current Expenditures	43,904,214	1.6%	46,754,804	1.5%	48,763,436	1.6%	51,982,204	1.7%	55,141,172	1.7%	6.1%	25.6%
Capital Outlay	12,227,360	0.4%	12,339,650	0.4%	9,676,974	0.3%	8,768,543	0.3%	7,686,480	0.2%	-12.3%	-37.1%
PARKS AND RECREATION												
Current Expenditures	26,034,480	0.9%	27,554,320	0.9%	27,038,334	0.9%	31,979,418	1.0%	34,938,680	1.1%	9.3%	34.2%
Capital Outlay	4,103,269	0.1%	3,635,810	0.1%	3,395,376	0.1%	1,973,108	0.1%	7,442,126	0.2%	277.2%	81.4%
CONSERVATION OF NATURAL RESOURCES												
Current Expenditures	41,701,441	1.5%	43,046,781	1.4%	48,003,304	1.5%	51,644,075	1.7%	54,789,030	1.7%	6.1%	31.4%
Capital Outlay	545,653	0.0%	163,691	0.0%	41,876	0.0%	124,555	0.0%	720,138	0.0%	478.2%	32.0%
ECONOMIC DEVELOPMENT												
Current Expenditures	22,263,271	0.8%	28,187,844	0.9%	31,814,869	1.0%	37,905,935	1.2%	32,271,541	1.0%	-14.9%	45.0%
Capital Outlay	3,896,390	0.1%	9,926,086	0.3%	6,139	0.0%	66,557	0.0%	912,508	0.0%	1271.0%	-76.6%
ALL OTHER												
Current Expenditures	17,343,543	0.6%	17,576,129	0.6%	18,150,818	0.6%	22,755,037	0.7%	18,761,662	0.6%	-17.5%	8.2%
Capital Outlay	424,299	0.0%	1,665,796	0.1%	3,421,476	0.1%	2,622,041	0.1%	2,543,205	0.1%	-3.0%	499.4%
DEBT SERVICE												
Principal Paid on Bonds	44,634,407	1.6%	53,069,875	1.8%	60,199,723	1.9%	73,389,929	2.4%	71,105,799	2.1%	-3.1%	59.3%
Other Long-term Debt	19,353,164	0.7%	24,902,374	0.8%	23,250,170	0.7%	19,223,185	0.6%	19,270,201	0.6%	0.2%	-0.4%
Interest and Fiscal Charges	48,924,185	1.7%	53,732,080	1.8%	52,586,825	1.7%	53,044,422	1.7%	50,349,405	1.5%	-5.1%	2.9%
TOTAL CURRENT EXPENDITURES	2,296,045,447	81.1%	2,479,092,029	82.1%	2,539,133,210	81.9%	2,506,653,608	81.9%	2,683,512,450	80.9%	7.1%	16.9%
TOTAL CAPITAL OUTLAY	420,915,509	14.9%	410,025,688	13.6%	426,670,610	13.8%	407,958,574	13.3%	493,085,924	14.9%	20.9%	17.1%
TOTAL DEBT SERVICE	112,911,756	4.0%	131,704,329	4.4%	136,036,718	4.4%	145,657,536	4.8%	140,725,405	4.2%	-3.4%	24.6%
TOTAL EXPENDITURES	2,829,872,712	100.0%	3,020,822,046	100.0%	3,101,840,538	100.0%	3,060,269,718	100.0%	3,317,323,779	100.0%	8.4%	17.2%
OTHER FINANCING USES												
DEPT REDEMPTION - Refunded Bonds	9,370,516		44,360,444		2,361,373		----		2,380,528			
OTHER USES	156,060		923,974		----		----		46,435			
TRANSFERS TO												
Enterprise Funds	9,135,383		1,962,141		6,799,062		3,154,973		2,249,881			
Governmental Funds	51,759,937		87,963,573		72,427,131		59,063,332		76,838,142			
TOTAL EXPENDITURES AND OTHER USES	2,900,294,608		3,156,032,178		3,183,428,104		3,122,488,023		3,398,838,765			

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
Population ( 1996 Estimate)	13,739	278,531	29,247	36,972	33,707	5,941	55,335
Net Taxable Tax Capacity	9,905,634	168,152,562	15,037,470	13,629,624	15,848,453	3,169,628	33,906,558
1995 Tax Levy (Payable 1996)	5,492,528	41,678,795	8,739,177	8,866,892	7,970,961	1,677,298	12,662,522
<b>REVENUES</b>							
Taxes	6,006,302	53,744,326	9,171,635	9,201,800	8,046,305	1,759,401	13,125,065
Special Assessments	---	---	539,206	1,115,985	407,264	52,125	699,606
Licenses and Permits	85,149	361,246	136,381	120,111	96,928	9,165	198,693
Intergovernmental Revenues							
Federal Grants							
Highways	325,927	3,334,447	435,993	391,444	1,323,262	545,962	3,689,713
Human Services	1,372,571	16,364,791	2,862,625	4,426,920	1,809,980	555,340	4,591,478
Disaster	42,094	57,376	111,914	24,318	6,154	201,326	38,692
All Other	230,540	4,967,548	93,376	256,201	233,768	15,823	318,806
Total Federal Grants	1,971,132	24,724,162	3,503,908	5,098,883	3,373,164	1,318,451	8,638,689
State Grants							
HACA	658,605	11,585,987	538,338	29,987	1,003,096	623,601	2,099,559
Manufactured Home HACA	---	267,888	17,424	40,635	32,494	1,837	35,229
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	14,133	195	6,255	563	11,752	120,193	102,677
Highways	2,309,634	5,370,987	3,626,032	3,369,035	2,554,366	1,309,847	5,784,201
Human Services	1,041,372	12,855,201	1,525,562	3,730,410	903,317	553,448	3,783,381
Criminal Justice Aid	---	1,222,067	---	---	101,279	---	236,330
Police Aid	---	442,767	---	---	79,136	---	---
All Other	986,526	8,564,559	1,032,924	1,609,662	492,554	231,031	1,378,428
Total State Grants	5,010,270	40,399,750	6,746,535	8,780,292	5,177,994	2,839,957	13,485,122
Local Units Grants	9,750	3,046,560	67,661	10,000	51,341	4,863	56,090
Total Intergovernmental Revenues	6,991,152	68,170,472	10,318,104	13,889,175	8,602,499	4,163,271	22,179,901
Charges for Services	804,960	18,390,787	1,717,093	2,029,790	768,198	296,356	3,423,397
Fines and Forfeits	130,700	1,442,054	252,599	250,126	179,264	1,152	342,961
Interest Earnings	477,365	7,542,029	704,005	1,160,474	691,512	194,615	1,129,266
All Other revenues	1,655,277	9,129,808	1,082,221	3,160,869	913,553	195,040	1,174,340
<b>Total Revenues</b>	<b>16,150,905</b>	<b>158,780,722</b>	<b>23,921,244</b>	<b>30,928,330</b>	<b>19,705,523</b>	<b>6,671,125</b>	<b>42,273,229</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	4,898,000	---	231,475	---
Other Long-term Debt	---	---	---	98,682	479,081	---	92,610
Total Borrowing	---	---	---	4,996,682	479,081	231,475	92,610
Other Sources	---	---	---	27,369	---	---	---
Transfers From							
Enterprise Funds	---	232,186	---	---	---	---	---
Governmental Funds	96,554	1,633,592	159,704	377,150	1,337,727	299,015	2,202,527
<b>Total Revenues and Other Sources</b>	<b>16,247,459</b>	<b>160,646,500</b>	<b>24,080,948</b>	<b>36,329,531</b>	<b>21,522,331</b>	<b>7,201,615</b>	<b>44,568,366</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government - Current Expenditures	2,110,805	24,505,738	2,762,853	3,630,856	2,776,974	859,424	4,360,848
- Capital Outlay	---	903,688	---	81,300	---	---	1,293,992
Total General Government	2,110,805	25,409,426	2,762,853	3,712,156	2,776,974	859,424	5,654,840
Public Safety - Sheriff	860,711	13,005,470	1,696,320	1,448,477	2,532,539	416,806	1,874,994
- Corrections	865,471	11,008,687	1,029,419	1,506,486	303,093	30,540	2,006,750
- All Other	169,086	359,888	64,152	498,355	79,278	37,313	18,847
- Capital Outlay	---	2,628,026	---	---	4,741,518	---	---
Total Public Safety	1,895,268	27,002,071	2,789,891	3,453,318	7,656,428	484,659	3,900,591
Street and Highways - Administration	306,375	565,107	191,047	193,902	100,534	224,938	305,637
- Maintenance	1,527,136	3,579,152	2,399,785	2,672,601	1,381,799	1,007,601	2,959,883
- Construction	1,753,644	11,220,222	3,336,011	1,306,294	3,899,909	1,674,718	9,757,951
- Other Capital Outlay	---	---	---	---	---	---	377,837
Total Street and Highways	3,587,155	15,364,481	5,926,843	4,172,797	5,382,242	2,907,257	13,401,308
Sanitation - Current Expenditures	392,571	4,337,211	1,086,721	1,931,786	323,225	206,552	1,845,909
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	392,571	4,337,211	1,086,721	1,931,786	323,225	206,552	1,845,909
Human Services - Income Maintenance	1,570,644	20,469,267	2,198,679	4,116,162	2,435,105	505,452	3,484,327
- Social Services	2,544,627	31,852,572	5,461,249	7,568,934	3,174,306	852,777	7,290,224
- All Other	---	532,303	197,315	223,406	---	77,031	984,664
- Capital Outlay	---	1,525,822	---	---	---	---	166,363
Total Human Services	4,115,271	54,379,964	7,857,243	11,908,502	5,609,411	1,435,260	11,925,578
Health - Current Expenditures	425,271	4,801,545	182,400	86,465	753,868	64,547	753,186
- Capital Outlay	---	---	---	---	---	---	---
Total Health	425,271	4,801,545	182,400	86,465	753,868	64,547	753,186
Culture and Recreation							
Libraries - Current Expenditures	118,293	5,107,825	100,917	86,798	269,338	33,635	282,534
- Capital Outlay	---	620,584	---	---	---	---	---
Parks and Recreation - Current Expenditures	282,210	4,172,433	225,154	261,147	43,188	21,584	623,799
- Capital Outlay	---	503,641	---	---	---	---	28,408
Total Culture and Recreation	400,503	10,404,483	326,071	347,945	312,526	55,219	934,741
Conservation of Natural Resources - Current Expenditures	1,329,279	559,268	607,400	967,179	215,817	323,741	610,833
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,329,279	559,268	607,400	967,179	215,817	323,741	610,833
Economic Development - Current Expenditures	64,846	4,812,656	82,183	110,016	171,652	6,218	377,226
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	64,846	4,812,656	82,183	110,016	171,652	6,218	377,226
All Other - Current Expenditures	---	721,063	148,139	513,809	---	161,373	---
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	190,000	2,517,048	80,000	2,640,000	130,000	---	330,000
- Other Long-term Debt	---	1,417,017	106,083	60,618	43,015	---	532,624
- Interest and Fiscal Charges	30,362	6,127,606	246,716	424,621	722,439	---	181,843
Total Current Expenditures	12,567,325	130,390,185	18,433,733	25,816,379	14,560,716	4,829,532	27,779,661
Total Capital Outlay	1,753,644	17,401,983	3,336,011	1,387,594	8,641,427	1,674,718	11,624,551
Total Debt Service	220,362	10,061,671	432,799	3,125,239	895,454	---	1,044,467
Total Expenditures	14,541,331	157,853,839	22,202,543	30,329,212	24,097,597	6,504,250	40,448,679
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	18,722
- Governmental Funds	96,554	1,633,592	159,704	377,150	1,337,727	299,015	2,202,527
Total Expenditures and Other Use	14,637,885	159,487,431	22,362,247	30,706,362	25,435,324	6,803,265	42,669,928

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Population ( 1996 Estimate)	27,895	30,776	59,183	24,107	13,155	37,269	52,895
Net Taxable Tax Capacity	13,864,456	15,246,446	40,695,713	24,139,441	8,136,794	18,901,295	21,655,590
1995 Tax Levy (Payable 1996)	5,515,650	8,933,884	16,903,126	9,340,039	3,556,260	10,237,801	11,033,891
<b>REVENUES</b>							
Taxes	5,556,791	9,239,380	20,577,112	11,197,594	3,633,003	10,604,826	10,399,623
Special Assessments	403,898	---	22,698	---	343,227	505,813	335,474
Licenses and Permits	16,262	63,535	364,478	52,885	7,920	486,463	16,965
Intergovernmental Revenues							
Federal Grants							
Highways	---	294,878	---	1,951,514	286,183	123,237	224,159
Human Services	1,551,244	2,906,624	2,685,950	1,987,412	1,022,304	2,004,289	3,765,249
Disaster	8,749	5,438	13,664	5,198	11,212	37,046	8,438
All Other	71,327	78,011	272,245	683,799	86,808	184,549	196,685
Total Federal Grants	1,631,320	3,284,951	2,971,859	4,627,923	1,406,507	2,349,121	4,194,531
State Grants							
HACA	1,281,425	1,473,897	3,544,702	230,135	967,935	2,118,667	1,480,762
Manufactured Home HACA	---	---	65,886	---	5,640	54,264	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	39,388	527,549	3,613	11,200	170,014	7,192	1,280,298
Highways	2,329,339	2,473,090	3,864,238	3,620,393	3,093,337	2,581,804	3,728,174
Human Services	1,818,376	3,180,048	2,160,928	1,701,970	847,345	2,147,112	3,502,739
Criminal Justice Aid	---	---	180,061	119,714	36,883	---	221,842
Police Aid	---	---	199,539	---	---	---	---
All Other	821,550	1,089,486	1,019,145	1,885,173	233,857	926,694	570,606
Total State Grants	6,290,078	9,235,009	11,038,112	7,568,585	5,355,011	7,835,733	10,856,654
Local Units Grants	91,173	2,500	2,941,604	4,434	42,716	---	46,884
Total Intergovernmental Revenues	8,012,571	12,522,460	16,951,575	12,200,942	6,804,234	10,184,854	15,098,069
Charges for Services	1,964,305	1,951,747	4,611,844	1,984,402	479,058	2,313,698	1,528,787
Fines and Forfeits	203,844	199,829	341,294	172,232	---	309,302	356,753
Interest Earnings	274,731	488,612	1,879,008	896,667	602,751	713,493	739,700
All Other revenues	1,055,415	1,087,516	1,114,273	2,615,843	753,427	1,371,767	1,531,566
<b>Total Revenues</b>	<b>17,487,817</b>	<b>25,553,079</b>	<b>45,862,282</b>	<b>29,120,565</b>	<b>12,623,620</b>	<b>26,490,216</b>	<b>30,006,937</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	1,445,042	---	---	---	1,340,590
Other Long-term Debt	61,903	115,120	609,422	1,000,000	---	---	---
Total Borrowing	61,903	115,120	2,054,464	1,000,000	---	---	1,340,590
Other Sources	---	---	---	---	8,550	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	56,000	24,854	1,536,013	727,627	---	1,099,431	---
<b>Total Revenues and Other Sources</b>	<b>17,605,720</b>	<b>25,693,053</b>	<b>49,452,759</b>	<b>30,848,192</b>	<b>12,632,170</b>	<b>27,589,647</b>	<b>31,347,527</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government - Current Expenditures	2,383,811	4,073,271	7,935,043	3,649,921	1,788,024	3,259,181	3,174,399
- Capital Outlay	---	115,120	2,674,453	---	---	471,377	---
Total General Government	2,383,811	4,188,391	10,609,496	3,649,921	1,788,024	3,730,558	3,174,399
Public Safety - Sheriff	893,101	1,429,380	6,200,171	1,745,990	455,490	1,543,838	1,729,969
- Corrections	1,302,580	1,712,670	763,153	1,143,747	380,247	1,553,136	1,904,429
- All Other	95,224	502,218	172,833	154,511	167,199	304,671	242,980
- Capital Outlay	---	---	---	---	---	115,301	115,775
Total Public Safety	2,290,905	3,644,268	7,136,157	3,044,248	1,002,936	3,516,946	3,993,153
Street and Highways - Administration	132,046	387,951	210,342	431,588	135,730	483,022	353,493
- Maintenance	1,513,413	2,618,232	2,395,506	3,200,808	1,290,981	1,693,416	2,340,718
- Construction	1,625,257	2,557,108	5,476,233	4,175,624	2,917,764	2,936,162	3,094,264
- Other Capital Outlay	146,454	---	---	---	---	373,157	---
Total Street and Highways	3,417,170	5,563,291	8,082,081	7,808,020	4,344,475	5,485,757	5,788,475
Sanitation - Current Expenditures	691,789	924,431	---	1,440,499	757,319	444,980	4,503
- Capital Outlay	---	7,481	---	---	---	---	---
Total Sanitation	691,789	931,912	---	1,440,499	757,319	444,980	4,503
Human Services - Income Maintenance	1,997,481	2,853,953	1,864,881	2,530,522	1,197,672	2,162,581	4,870,392
- Social Services	3,761,044	5,643,185	8,644,026	4,530,689	2,623,020	5,143,348	8,881,314
- All Other	---	369,646	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	5,758,525	8,866,784	10,508,907	7,061,211	3,820,692	7,305,929	13,751,706
Health - Current Expenditures	986,444	1,045,789	1,224,422	1,512,248	74,282	1,192,375	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	986,444	1,045,789	1,224,422	1,512,248	74,282	1,192,375	---
Culture and Recreation							
Libraries - Current Expenditures	56,620	72,998	711,751	---	193,239	215,792	158,875
- Capital Outlay	---	---	10,971	---	---	---	---
Parks and Recreation - Current Expenditures	412,953	195,179	455,077	5,000	68,128	176,574	208,285
- Capital Outlay	---	---	---	---	---	4,041	---
Total Culture and Recreation	469,573	268,177	1,177,799	5,000	261,367	396,407	367,160
Conservation of Natural Resources - Current Expenditures	593,574	563,196	347,761	2,442,502	394,470	388,811	310,333
- Capital Outlay	---	---	---	---	---	3,889	---
Total Conservation of Natural Resources	593,574	563,196	347,761	2,442,502	394,470	392,700	310,333
Economic Development - Current Expenditures	36,723	324,226	5,175	445,946	16,297	444,817	172,960
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	36,723	324,226	5,175	445,946	16,297	444,817	172,960
All Other - Current Expenditures	29,566	---	---	---	66,079	1,106,573	356,104
- Capital Outlay	65,697	---	---	31,529	---	2,711	---
Debt Service - Principal Paid on Bonds	392,000	150,000	920,000	375,000	85,000	940,000	610,000
- Other Long-term Debt	17,320	53,594	30,243	321,095	60,000	15,000	---
- Interest and Fiscal Charges	289,775	348,262	1,034,858	177,633	18,709	561,556	137,215
Total Current Expenditures	14,886,369	22,716,325	30,930,141	23,233,971	9,608,177	20,113,115	24,708,754
Total Capital Outlay	1,837,408	2,679,709	8,161,657	4,207,153	2,917,764	3,906,638	3,210,039
Total Debt Service	699,095	551,856	1,985,101	873,728	163,709	1,516,556	747,215
Total Expenditures	17,422,872	25,947,890	41,076,899	28,314,852	12,689,650	25,536,309	28,666,008
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	347,636
- Governmental Funds	56,000	24,854	1,536,013	727,627	---	1,099,431	---
Total Expenditures and Other Use	17,478,872	25,972,744	42,612,912	29,042,479	12,689,650	26,635,740	29,013,644

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population ( 1996 Estimate)	8,482	4,313	12,793	49,560	325,079	16,926	30,927
Net Taxable Tax Capacity	6,338,452	6,490,419	8,825,920	43,571,737	260,822,650	8,068,237	20,114,138
1995 Tax Levy (Payable 1996)	3,677,324	3,003,179	3,755,496	12,716,182	61,038,113	3,136,298	8,731,559
<b>REVENUES</b>							
Taxes	3,747,951	4,632,579	3,808,866	13,869,841	71,112,875	3,189,711	8,964,261
Special Assessments	373,425	---	151,797	19,752	---	14,863	60,409
Licenses and Permits	13,735	75,794	9,483	398,836	613,768	5,100	166,101
Intergovernmental Revenues							
Federal Grants							
Highways	4,158	864,484	---	763,844	2,800,784	---	294,674
Human Services	1,256,955	291,002	804,306	4,194,521	18,330,161	887,905	1,887,391
Disaster	134,971	5,249	4,138	10,724	28,738	118	---
All Other	22,100	555,158	434,182	888,894	4,812,591	85,846	68,350
Total Federal Grants	1,418,184	1,715,893	1,242,626	5,857,983	25,972,274	973,869	2,250,415
State Grants							
HACA	249,066	256,130	1,004,030	815,952	10,865,059	1,262,861	1,495,832
Manufactured Home HACA	4,161	2,029	1,164	22,359	181,181	---	16,478
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	70,732	4,562	145,179	22,873	3,025	300,994	9,185
Highways	2,492,357	1,755,314	3,014,596	3,618,382	13,854,885	3,384,882	3,506,460
Human Services	703,944	328,934	807,759	3,473,897	12,379,638	693,010	1,491,063
Criminal Justice Aid	---	---	34,869	240,225	1,255,663	58,346	---
Police Aid	---	---	---	87,498	433,220	---	---
All Other	714,045	484,636	308,907	921,064	8,841,330	165,111	667,466
Total State Grants	4,234,305	2,831,605	5,316,504	9,254,818	48,189,773	5,865,204	7,186,484
Local Units Grants	16,893	70,752	21,500	87,709	8,052,431	---	102,580
Total Intergovernmental Revenues	5,669,382	4,618,250	6,580,630	15,200,510	82,214,478	6,839,073	9,539,479
Charges for Services	492,767	1,730,357	715,118	2,512,503	11,232,546	1,215,996	2,047,868
Fines and Forfeits	54,372	58,642	45,376	339,070	1,105,383	80,842	231,992
Interest Earnings	516,891	694,609	362,543	854,181	9,601,198	282,520	571,516
All Other revenues	817,445	566,561	426,643	1,015,072	2,058,400	406,997	749,371
<b>Total Revenues</b>	<b>11,685,968</b>	<b>12,376,792</b>	<b>12,100,456</b>	<b>34,209,765</b>	<b>177,938,648</b>	<b>12,035,102</b>	<b>22,330,997</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	1,586,100	---	---	---	212,062
Other Long-term Debt	17,966	4,750,000	---	---	---	2,420,294	931,315
Total Borrowing	17,966	4,750,000	1,586,100	---	---	2,420,294	1,143,377
Other Sources	---	---	---	---	224,971	---	---
Transfers From							
Enterprise Funds	---	---	---	190,334	---	---	---
Governmental Funds	85,250	488,575	152,122	34	2,320,251	213,555	217,846
<b>Total Revenues and Other Sources</b>	<b>11,789,184</b>	<b>17,615,367</b>	<b>13,838,678</b>	<b>34,400,133</b>	<b>180,483,870</b>	<b>14,668,951</b>	<b>23,692,220</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government - Current Expenditures	1,314,452	1,776,278	1,281,696	5,990,837	30,356,278	1,692,788	3,452,736
- Capital Outlay	---	635,638	137,076	---	952,125	---	192,329
Total General Government	1,314,452	2,411,916	1,418,772	5,990,837	31,308,403	1,692,788	3,645,065
Public Safety - Sheriff	623,830	753,968	458,924	3,436,651	9,463,482	1,361,308	1,305,869
- Corrections	262,766	119,480	291,834	390,503	5,606,873	103,586	1,095,769
- All Other	38,651	186,941	36,835	403,382	351,694	54,706	272,831
- Capital Outlay	---	---	---	---	480,099	---	---
Total Public Safety	925,247	1,060,389	787,593	4,230,536	15,902,148	1,519,600	2,674,469
Street and Highways - Administration	309,224	144,501	355,860	496,885	283,018	264,390	216,556
- Maintenance	1,453,989	1,258,993	1,354,540	2,695,939	3,724,096	1,216,522	2,761,779
- Construction	1,383,375	1,761,831	2,640,492	3,749,084	26,406,422	2,817,154	2,940,769
- Other Capital Outlay	---	---	---	---	---	---	---
Total Street and Highways	3,146,588	3,165,325	4,350,892	6,941,908	30,413,536	4,298,066	5,919,104
Sanitation - Current Expenditures	452,671	697,207	678,498	---	3,115,815	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	452,671	697,207	678,498	---	3,115,815	---	---
Human Services - Income Maintenance	1,404,878	271,427	1,281,769	4,278,803	21,228,210	798,167	1,445,171
- Social Services	1,203,876	895,863	2,285,987	7,333,670	32,487,847	1,669,959	4,792,175
- All Other	138,731	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,747,485	1,167,290	3,567,756	11,612,473	53,716,057	2,468,126	6,237,346
Health - Current Expenditures	300,363	405,145	60,275	1,461,724	5,339,543	560,857	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	300,363	405,145	60,275	1,461,724	5,339,543	560,857	---
Culture and Recreation							
Libraries - Current Expenditures	50,645	70,745	43,487	254,964	5,624,909	52,000	392,912
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	145,034	950,526	152,245	108,978	3,641,517	14,350	397,480
- Capital Outlay	---	81,544	---	---	---	---	---
Total Culture and Recreation	195,679	1,102,815	195,732	363,942	9,266,426	66,350	790,392
Conservation of Natural Resources - Current Expenditures	911,502	108,968	876,378	801,493	925,610	239,151	402,153
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	911,502	108,968	876,378	801,493	925,610	239,151	402,153
Economic Development - Current Expenditures	227,700	435,798	1,161,824	50,157	4,548,821	36,331	47,003
- Capital Outlay	---	15,718	---	---	---	---	---
Total Economic Development	227,700	451,516	1,161,824	50,157	4,548,821	36,331	47,003
All Other - Current Expenditures	64,691	203,335	27,066	547,429	---	254,228	347,965
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	---	245,000	270,000	135,000	1,935,000	---	540,000
- Other Long-term Debt	153,270	37,766	29,500	227,748	7,590,000	103,074	361,827
- Interest and Fiscal Charges	8,099	418,906	165,285	142,082	5,696,975	181,959	445,429
Total Current Expenditures	8,903,003	8,279,175	10,347,218	28,251,415	126,697,713	8,318,343	16,930,399
Total Capital Outlay	1,383,375	2,494,731	2,777,568	3,749,084	27,838,646	2,817,154	3,133,098
Total Debt Service	161,369	701,672	464,785	504,830	15,221,975	285,033	1,347,256
Total Expenditures	10,447,747	11,475,578	13,589,571	32,505,329	169,758,334	11,420,530	21,410,753
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	2,380,528	---
Other Uses	---	---	---	---	---	46,435	---
Transfers To - Enterprise Funds	---	---	---	---	---	95,088	200,000
- Governmental Funds	85,250	488,575	152,122	34	2,320,251	213,555	217,846
Total Expenditures and Other Use	10,532,997	11,964,153	13,741,693	32,505,363	172,078,585	14,156,136	21,828,599



**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
Population ( 1996 Estimate)	16,614	20,916	32,698	42,742	6,220	1,070,709	19,245
Net Taxable Tax Capacity	10,704,900	8,414,986	16,506,139	47,836,053	4,344,976	1,006,487,494	7,098,303
1995 Tax Levy (Payable 1996)	4,089,484	3,577,850	6,774,110	11,798,419	2,014,483	326,776,734	3,385,956
<b>REVENUES</b>							
Taxes	4,179,222	3,639,684	6,793,727	11,581,580	2,015,045	347,270,522	3,451,043
Special Assessments	295,417	---	982,596	4,516	85,584	---	---
Licenses and Permits	879	45,901	27,663	130,616	257	2,230,108	28,142
Intergovernmental Revenues							
Federal Grants							
Highways	---	162,614	---	353,887	---	13,888,456	584,749
Human Services	---	884,187	2,824,175	1,990,102	454,897	72,058,616	936,582
Disaster	7,829	5,121	472	16,025	27,753	---	3,172
All Other	317,471	165,070	251,122	133,329	123,023	7,768,963	79,030
Total Federal Grants	325,300	1,216,992	3,075,769	2,493,343	605,673	93,716,035	1,603,533
State Grants							
HACA	909,474	985,586	1,727,392	1,012,652	502,137	35,454,143	1,118,902
Manufactured Home HACA	---	---	---	13,580	2,447	45,457	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	100,288	292,584	79,814	41,483	8,364	---	188,629
Highways	3,079,796	7,223,173	5,353,751	3,180,263	2,037,775	24,570,615	2,527,115
Human Services	---	946,741	2,139,261	1,965,197	435,221	63,320,211	744,798
Criminal Justice Aid	---	53,385	111,599	---	20,502	---	53,671
Police Aid	---	---	---	---	---	---	---
All Other	385,907	594,069	686,688	910,648	206,764	54,043,779	613,347
Total State Grants	4,475,465	10,095,538	10,098,505	7,123,823	3,213,210	177,434,205	5,246,462
Local Units Grants	---	5,988	---	---	---	3,145,489	---
Total Intergovernmental Revenues	4,800,765	11,318,518	13,174,274	9,617,166	3,818,883	274,295,729	6,849,995
Charges for Services	315,577	2,166,034	1,974,590	1,098,219	570,596	58,285,547	1,717,153
Fines and Forfeits	69,809	70,598	229,154	218,370	---	1,753,032	54,448
Interest Earnings	373,732	421,855	904,111	640,484	78,442	29,264,556	341,368
All Other revenues	558,730	143,309	1,095,058	1,176,051	349,906	42,650,797	65,761
Total Revenues	10,594,131	17,805,899	25,181,173	24,467,002	6,918,713	755,750,291	12,507,910
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	9,646,769	---	5,000,000	---
Other Long-term Debt	---	---	---	---	---	2,500,000	---
Total Borrowing	---	---	---	9,646,769	---	7,500,000	---
Other Sources	---	---	131,487	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	68,575	---
Governmental Funds	86,000	14,818	19,438	391,000	138,567	28,294,702	---
Total Revenues and Other Sources	10,680,131	17,820,717	25,332,098	34,504,771	7,057,280	791,613,568	12,507,910

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government - Current Expenditures	1,333,574	1,784,716	2,544,933	4,861,362	1,028,324	76,564,456	1,934,846
- Capital Outlay	---	---	60,817	---	---	36,554,368	---
Total General Government	1,333,574	1,784,716	2,605,750	4,861,362	1,028,324	113,118,824	1,934,846
Public Safety - Sheriff	652,236	765,344	1,085,133	2,328,400	504,673	25,231,119	616,810
- Corrections	285,772	615,935	733,274	1,785,116	54,768	80,542,555	516,924
- All Other	147,676	63,107	30,309	370,319	52,013	61,110,631	87,963
- Capital Outlay	---	---	265,307	400,497	---	14,257,133	---
Total Public Safety	1,085,684	1,444,386	2,114,023	4,884,332	611,454	181,141,438	1,221,697
Street and Highways - Administration	158,832	282,077	174,483	206,271	231,311	259,303	150,948
- Maintenance	1,545,233	1,922,871	1,608,698	2,244,831	1,246,332	18,135,590	1,744,989
- Construction	2,124,557	6,987,777	4,858,445	4,260,209	1,412,979	32,117,688	2,905,670
- Other Capital Outlay	---	---	141,093	---	---	---	---
Total Street and Highways	3,828,622	9,192,725	6,782,719	6,711,311	2,890,622	50,512,581	4,801,607
Sanitation - Current Expenditures	136,878	650,248	375,431	192,524	318,632	---	584,908
- Capital Outlay	---	---	---	---	---	44,372	---
Total Sanitation	136,878	650,248	375,431	192,524	318,632	44,372	584,908
Human Services - Income Maintenance	---	987,349	2,646,881	2,431,722	614,958	88,056,682	726,490
- Social Services	---	1,688,887	6,499,171	4,764,579	1,073,276	7,742,581	2,210,741
- All Other	1,055,564	---	174,095	---	---	243,543,257	---
- Capital Outlay	---	---	64,485	---	---	2,359,034	---
Total Human Services	1,055,564	2,676,236	9,384,632	7,196,301	1,688,234	341,701,554	2,937,231
Health - Current Expenditures	---	942,005	927,691	---	---	35,200,511	1,031,842
- Capital Outlay	---	---	33,759	---	---	7,029,694	---
Total Health	---	942,005	961,450	---	---	42,230,205	1,031,842
Culture and Recreation							
Libraries - Current Expenditures	141,859	80,850	124,000	196,943	36,363	21,742,664	39,766
- Capital Outlay	---	---	---	---	---	6,848,115	---
Parks and Recreation - Current Expenditures	271,145	62,711	44,577	176,912	20,834	---	102,588
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	413,004	143,561	168,577	373,855	57,197	28,590,779	142,354
Conservation of Natural Resources - Current Expenditures	357,558	352,360	788,074	392,385	188,734	---	316,235
- Capital Outlay	---	---	160	---	---	---	---
Total Conservation of Natural Resources	357,558	352,360	788,234	392,385	188,734	---	316,235
Economic Development - Current Expenditures	381,382	31,360	900	100,907	87,778	919,458	20,778
- Capital Outlay	---	---	---	---	---	15,858	---
Total Economic Development	381,382	31,360	900	100,907	87,778	935,316	20,778
All Other - Current Expenditures	535,923	78,646	442,470	---	82,968	---	172,563
- Capital Outlay	182,626	---	66,711	---	---	---	---
Debt Service - Principal Paid on Bonds	260,000	95,000	170,000	101,000	80,000	20,965,000	---
- Other Long-term Debt	95,433	21,984	---	475,000	---	---	---
- Interest and Fiscal Charges	322,820	51,996	173,480	112,590	26,804	3,479,207	---
Total Current Expenditures	7,003,632	10,308,466	18,200,120	20,052,271	5,540,964	659,048,807	10,258,391
Total Capital Outlay	2,307,183	6,987,777	5,490,777	4,660,706	1,412,979	99,226,262	2,905,670
Total Debt Service	678,253	168,980	343,480	688,590	106,804	24,444,207	---
Total Expenditures	9,989,068	17,465,223	24,034,377	25,401,567	7,060,747	782,719,276	13,164,061
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	154,500	---
- Governmental Funds	86,000	14,818	19,438	391,000	138,567	28,294,702	---
Total Expenditures and Other Use	10,075,068	17,480,041	24,053,815	25,792,567	7,199,314	811,168,478	13,164,061

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
Population ( 1996 Estimate)	16,440	29,110	42,763	11,757	13,815	41,502	5,535
Net Taxable Tax Capacity	12,427,801	11,705,930	36,871,451	10,216,451	4,702,802	22,779,413	6,941,250
1995 Tax Levy (Payable 1996)	4,510,828	7,192,513	16,001,944	4,300,903	3,598,713	9,837,652	1,735,618
<b>REVENUES</b>							
Taxes	4,881,235	7,476,853	17,384,861	4,577,196	3,709,476	9,887,480	1,809,883
Special Assessments	---	---	---	244,982	18,130	1,427,136	229,242
Licenses and Permits	114,878	356,717	39,925	4,828	44,541	337,117	500
Intergovernmental Revenues							
Federal Grants							
Highways	302,223	1,486,626	236,964	236,857	---	---	462,790
Human Services	1,258,554	1,711,509	4,439,833	848,520	1,041,692	2,470,819	300,143
Disaster	20,498	5,649	18,411	4,119	4,101	8,942	732,327
All Other	35,546	295,604	298,886	40,975	115,472	390,924	17,421
Total Federal Grants	1,616,821	3,499,388	4,994,094	1,130,471	1,161,265	2,870,685	1,512,681
State Grants							
HACA	439,934	1,891,507	1,685,096	914,913	989,335	2,044,320	406,654
Manufactured Home HACA	7,942	37,595	28,533	1,712	23,102	28,922	2,118
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	58,868	227,051	74,359	6,169	29,841	6,317
Highways	2,643,808	2,482,565	5,384,370	3,568,495	2,405,655	3,821,356	2,607,146
Human Services	1,086,460	2,659,817	3,392,364	929,255	874,163	3,150,472	290,954
Criminal Justice Aid	---	---	---	33,630	---	---	---
Police Aid	---	---	---	---	---	---	---
All Other	599,388	840,280	1,607,568	391,537	282,064	1,277,364	450,140
Total State Grants	4,777,532	7,970,632	12,734,355	5,913,901	4,580,488	10,352,275	3,763,329
Local Units Grants	---	1,000	27,000	23,550	---	67,847	35,250
Total Intergovernmental Revenues	6,394,353	11,471,020	17,755,449	7,067,922	5,741,753	13,290,807	5,311,260
Charges for Services	621,973	780,397	4,141,725	294,924	1,549,574	6,018,297	550,964
Fines and Forfeits	102,818	220,855	347,689	94,232	87,638	---	53,727
Interest Earnings	402,953	334,507	1,346,207	279,532	283,520	1,430,984	335,884
All Other revenues	1,344,637	1,713,244	3,154,463	372,943	751,372	1,243,468	527,175
<b>Total Revenues</b>	<b>13,862,847</b>	<b>22,353,593</b>	<b>44,170,319</b>	<b>12,936,559</b>	<b>12,186,004</b>	<b>33,635,289</b>	<b>8,818,635</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	797,018	---
Other Long-term Debt	---	---	2,190,000	---	340,000	---	---
Total Borrowing	---	---	2,190,000	---	340,000	797,018	---
Other Sources	---	---	49,106	3,500	300,000	---	---
Transfers From							
Enterprise Funds	---	---	529,270	---	---	---	---
Governmental Funds	---	3,697	5,047,870	50,000	23,686	1,687,536	12,000
<b>Total Revenues and Other Sources</b>	<b>13,862,847</b>	<b>22,357,290</b>	<b>51,986,565</b>	<b>12,990,059</b>	<b>12,849,690</b>	<b>36,119,843</b>	<b>8,830,635</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government - Current Expenditures	2,063,858	3,415,070	4,981,363	1,139,098	1,352,927	3,282,944	1,018,863
- Capital Outlay	---	22,394	323,732	110,446	71,368	76,664	---
Total General Government	2,063,858	3,437,464	5,305,095	1,249,544	1,424,295	3,359,608	1,018,863
Public Safety - Sheriff	699,588	1,414,388	2,095,036	346,168	978,682	2,319,275	368,446
- Corrections	417,536	862,882	1,771,665	442,195	115,843	2,701,799	125,623
- All Other	66,142	68,581	235,763	118,739	34,543	223,457	910,955
- Capital Outlay	---	---	111,800	---	---	237,339	---
Total Public Safety	1,183,266	2,345,851	4,214,264	907,102	1,129,068	5,481,870	1,405,024
Street and Highways - Administration	150,595	249,507	340,796	133,565	196,110	471,183	130,813
- Maintenance	1,973,942	917,119	7,706,446	1,741,761	1,297,698	2,512,739	1,375,040
- Construction	2,279,091	3,930,139	5,410,124	2,828,377	2,032,376	3,429,400	2,001,013
- Other Capital Outlay	---	15,608	---	---	540,000	151,942	---
Total Street and Highways	4,403,628	5,112,373	13,457,366	4,703,703	4,066,184	6,565,264	3,506,866
Sanitation - Current Expenditures	---	250,845	2,265,238	79,335	137,609	1,432,985	84,528
- Capital Outlay	---	---	17,927	---	---	386,542	---
Total Sanitation	---	250,845	2,283,165	79,335	137,609	1,819,527	84,528
Human Services - Income Maintenance	1,521,951	2,105,178	3,700,582	886,802	1,202,553	2,355,057	453,456
- Social Services	2,399,705	5,175,637	10,002,831	2,713,809	2,446,561	7,979,408	644,842
- All Other	---	---	---	---	---	---	67,845
- Capital Outlay	---	---	1,291,000	---	---	277,162	---
Total Human Services	3,921,656	7,280,815	14,994,413	3,600,611	3,649,114	10,611,627	1,166,143
Health - Current Expenditures	85,789	791,379	1,257,588	92,807	739,242	1,829,378	33,451
- Capital Outlay	---	---	---	---	---	---	---
Total Health	85,789	791,379	1,257,588	92,807	739,242	1,829,378	33,451
Culture and Recreation							
Libraries - Current Expenditures	95,089	165,802	---	89,865	72,470	162,448	45,528
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	130,466	38,022	568,756	172,602	3,000	258,743	85,180
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	225,555	203,824	568,756	262,467	75,470	421,191	130,708
Conservation of Natural Resources - Current Expenditures	831,997	126,753	1,453,467	631,788	167,358	943,834	443,465
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	831,997	126,753	1,453,467	631,788	167,358	943,834	443,465
Economic Development - Current Expenditures	11,370	220,068	50,919	291,145	26,649	15,800	21,200
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	11,370	220,068	50,919	291,145	26,649	15,800	21,200
All Other - Current Expenditures	134,005	6,042	939,670	371,977	212,613	709,340	367,121
- Capital Outlay	---	---	7,046	---	---	---	---
Debt Service - Principal Paid on Bonds	---	350,000	1,315,000	95,000	---	401,700	200,000
- Other Long-term Debt	38,424	---	122,419	23,508	75,000	183,798	---
- Interest and Fiscal Charges	9,870	629,888	348,699	61,207	---	1,140,886	14,104
Total Current Expenditures	10,582,033	15,807,273	37,370,120	9,251,656	8,983,858	27,198,390	6,176,356
Total Capital Outlay	2,279,091	3,968,141	7,161,629	2,938,823	2,643,744	4,559,049	2,001,013
Total Debt Service	48,294	979,888	1,786,118	179,715	75,000	1,726,384	214,104
Total Expenditures	12,909,418	20,755,302	46,317,867	12,370,194	11,702,602	33,483,823	8,391,473
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	80,000	---	---	---	---	---	---
- Governmental Funds	---	3,697	5,047,870	50,000	23,686	1,687,536	12,000
Total Expenditures and Other Use	12,989,418	20,758,999	51,365,737	12,420,194	11,726,288	35,171,359	8,403,473

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
Population ( 1996 Estimate)	15,947	8,704	10,558	4,430	24,739	6,769	25,284
Net Taxable Tax Capacity	6,746,608	5,512,138	5,156,881	2,230,658	12,115,049	3,875,340	15,338,095
1995 Tax Levy (Payable 1996)	2,825,345	2,019,657	3,893,027	1,302,376	5,436,803	2,228,047	5,778,545
<b>REVENUES</b>							
Taxes	3,598,501	2,062,005	5,563,936	1,802,289	5,632,353	2,242,922	5,858,211
Special Assessments	272,451	558,713	---	382,400	258,006	291,565	409,620
Licenses and Permits	18,411	2,265	22,949	38,687	67,417	3,399	14,070
Intergovernmental Revenues							
Federal Grants							
Highways	246,601	282,804	1,407,491	124,494	40,467	---	487,895
Human Services	1,223,305	442,430	938,313	265,020	1,108,308	---	---
Disaster	567	5,775	6,085	39,008	607,780	4,141	5,462
All Other	90,305	71,021	805,503	195,463	609,603	44,990	1,250
Total Federal Grants	1,560,778	802,030	3,157,392	623,985	2,366,158	49,131	494,607
State Grants							
HACA	157,978	580,019	911,574	308,110	1,587,699	682,012	1,133,839
Manufactured Home HACA	---	1,135	3,117	8,867	11,715	1,565	6,248
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	273,707	70,446	225,248	14,426	116,174	52,289	37,541
Highways	1,512,466	2,372,548	3,407,641	2,378,069	1,631,401	2,032,431	2,241,134
Human Services	1,221,670	502,404	1,084,969	163,298	1,222,288	---	---
Criminal Justice Aid	---	28,216	---	---	---	19,121	88,935
Police Aid	---	---	---	---	---	---	---
All Other	1,343,810	216,601	896,299	699,267	543,924	224,313	605,530
Total State Grants	4,997,258	3,771,369	6,528,848	3,572,037	5,113,201	3,011,731	4,113,227
Local Units Grants	---	2,400	58,892	---	---	2,378	41,247
Total Intergovernmental Revenues	6,558,036	4,575,799	9,745,132	4,196,022	7,479,359	3,063,240	4,649,081
Charges for Services	1,096,155	252,499	641,823	227,732	1,372,992	273,646	492,036
Fines and Forfeits	70,776	---	47,277	29,085	126,113	31,184	105,494
Interest Earnings	564,581	215,584	719,547	274,901	303,794	184,097	358,192
All Other revenues	2,001,633	304,703	1,262,902	343,872	1,179,967	137,877	753,702
<b>Total Revenues</b>	<b>14,180,544</b>	<b>7,971,568</b>	<b>18,003,566</b>	<b>7,294,988</b>	<b>16,420,001</b>	<b>6,227,930</b>	<b>12,640,406</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	2,405,642	---	---	---	---
Other Long-term Debt	---	---	---	---	---	18,078	---
Total Borrowing	---	---	2,405,642	---	---	18,078	---
Other Sources	7,107	---	---	---	---	---	519
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	887,926	113,877	2,204,323	---	---	---	---
<b>Total Revenues and Other Sources</b>	<b>15,075,577</b>	<b>8,085,445</b>	<b>22,613,531</b>	<b>7,294,988</b>	<b>16,420,001</b>	<b>6,246,008</b>	<b>12,640,925</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government - Current Expenditures	1,973,176	809,760	2,119,552	1,008,343	2,627,469	896,572	1,756,799
- Capital Outlay	125,257	---	---	---	59,653	---	61,806
Total General Government	2,098,433	809,760	2,119,552	1,008,343	2,687,122	896,572	1,818,605
Public Safety - Sheriff	1,049,279	361,533	1,100,105	518,869	866,513	361,884	1,200,038
- Corrections	207,573	32,012	333,833	9,795	679,545	25,132	227,723
- All Other	73,630	71,110	163,871	74,790	1,023,785	21,252	88,763
- Capital Outlay	---	---	1,604,305	---	---	---	32,412
Total Public Safety	1,330,482	464,655	3,202,114	603,454	2,569,843	408,268	1,548,936
Street and Highways - Administration	402,525	102,689	220,296	77,732	277,816	141,845	384,668
- Maintenance	1,251,000	1,256,774	1,857,696	1,577,339	1,499,149	1,264,432	1,717,786
- Construction	438,437	1,944,563	4,068,939	1,103,352	1,845,325	1,454,983	2,482,943
- Other Capital Outlay	---	---	---	---	---	---	---
Total Street and Highways	2,091,962	3,304,026	6,146,931	2,758,423	3,622,290	2,861,260	4,585,397
Sanitation - Current Expenditures	1,406,372	123,589	275,962	539,406	138,201	86,812	300,542
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	1,406,372	123,589	275,962	539,406	138,201	86,812	300,542
Human Services - Income Maintenance	1,395,500	421,671	1,045,461	376,648	1,824,889	---	---
- Social Services	2,547,310	1,227,383	2,208,939	476,696	3,369,945	---	---
- All Other	---	---	289,205	42,868	32,520	801,429	2,123,858
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,942,810	1,649,054	3,543,605	896,212	5,227,354	801,429	2,123,858
Health - Current Expenditures	705,708	51,598	217,883	78,600	1,087,672	21,199	172,233
- Capital Outlay	---	---	---	---	---	---	---
Total Health	705,708	51,598	217,883	78,600	1,087,672	21,199	172,233
Culture and Recreation							
Libraries - Current Expenditures	28,372	47,050	54,971	15,516	237,886	24,216	152,898
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	69,558	13,639	523,363	137,599	79,223	167,633	201,844
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	97,930	60,689	578,334	153,115	317,109	191,849	354,742
Conservation of Natural Resources - Current Expenditures	876,850	724,830	517,244	108,080	569,331	357,275	897,667
- Capital Outlay	---	---	48,588	---	---	---	---
Total Conservation of Natural Resources	876,850	724,830	565,832	108,080	569,331	357,275	897,667
Economic Development - Current Expenditures	283,712	10,996	98,684	204,158	252,783	152,879	136,358
- Capital Outlay	---	---	875,157	---	---	---	---
Total Economic Development	283,712	10,996	973,841	204,158	252,783	152,879	136,358
All Other - Current Expenditures	51,379	25,229	93,106	46,853	---	76,851	68,781
- Capital Outlay	4,731	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	680,000	20,000	215,000	270,000	275,000	220,000	75,000
- Other Long-term Debt	---	3,966	101,042	21,583	11,889	6,026	205,703
- Interest and Fiscal Charges	221,160	6,788	416,163	36,570	188,406	127,307	105,696
Total Current Expenditures	12,321,944	5,279,863	11,120,171	5,293,292	14,566,727	4,399,411	9,429,958
Total Capital Outlay	568,425	1,944,563	6,596,989	1,103,352	1,904,978	1,454,983	2,577,161
Total Debt Service	901,160	30,754	732,205	328,153	475,295	353,333	386,399
Total Expenditures	13,791,529	7,255,180	18,449,365	6,724,797	16,947,000	6,207,727	12,393,518
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	10,082	---	---	---
- Governmental Funds	887,926	113,877	2,204,323	---	---	---	---
Total Expenditures and Other Use	14,679,455	7,369,057	20,653,688	6,734,879	16,947,000	6,207,727	12,393,518

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population ( 1996 Estimate)	5,241	10,716	22,872	34,197	21,509	20,212	31,041
Net Taxable Tax Capacity	2,578,464	9,338,436	16,228,954	15,138,532	10,137,611	7,640,999	12,620,634
1995 Tax Levy (Payable 1996)	2,347,895	2,371,242	5,065,007	6,820,629	4,277,845	5,955,509	7,189,899
<b>REVENUES</b>							
Taxes	2,420,924	2,411,295	5,232,008	6,971,686	4,392,118	6,063,356	7,493,142
Special Assessments	209,310	289,052	490,852	104,817	117,338	206,164	284,189
Licenses and Permits	5,661	50	48,974	29,083	16,146	100,762	101,858
Intergovernmental Revenues							
Federal Grants							
Highways	60,672	766,191	---	973,282	---	135,494	114,688
Human Services	523,797	609,249	---	1,469,403	919,212	1,458,284	2,466,645
Disaster	14,866	423,891	14,594	9,452	5,351	5,956	7,733
All Other	124,670	49,990	79,069	228,953	157,099	148,069	225,914
Total Federal Grants	724,005	1,849,321	93,663	2,681,090	1,081,662	1,747,803	2,814,980
State Grants							
HACA	366,261	662,276	982,791	1,716,627	961,955	785,336	1,524,539
Manufactured Home HACA	1,251	4,124	---	30,995	14,323	17,275	19,725
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	92,671	6,318	51,432	82,430	21,427	34,071	41,951
Highways	1,783,757	4,124,017	2,375,886	2,064,777	2,540,719	1,645,885	3,126,317
Human Services	427,689	486,304	---	1,283,346	1,187,765	1,542,723	1,949,186
Criminal Justice Aid	---	---	---	---	79,169	81,965	98,170
Police Aid	---	---	---	---	45,791	---	---
All Other	401,776	465,561	647,191	665,789	368,497	449,822	536,649
Total State Grants	3,073,405	5,748,600	4,057,300	5,843,964	5,219,646	4,557,077	7,296,537
Local Units Grants	43,439	44,411	16,211	---	4,566	---	---
Total Intergovernmental Revenues	3,840,849	7,642,332	4,167,174	8,525,054	6,305,874	6,304,880	10,111,517
Charges for Services	284,643	1,204,927	865,382	3,272,528	1,331,634	837,118	3,454,643
Fines and Forfeits	47,710	32,739	167,741	185,326	31,990	232,297	194,277
Interest Earnings	204,720	304,552	469,831	664,603	490,594	383,260	1,133,371
All Other revenues	309,006	408,452	260,129	1,612,484	886,752	968,373	1,512,288
<b>Total Revenues</b>	<b>7,322,823</b>	<b>12,293,399</b>	<b>11,702,091</b>	<b>21,365,581</b>	<b>13,572,446</b>	<b>15,096,210</b>	<b>24,285,285</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	530,000
Other Long-term Debt	151,236	---	---	745,000	---	---	---
Total Borrowing	151,236	---	---	745,000	---	---	530,000
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	85,229	45,728	---	558,052	279,722	---	---
<b>Total Revenues and Other Sources</b>	<b>7,559,288</b>	<b>12,339,127</b>	<b>11,702,091</b>	<b>22,668,633</b>	<b>13,852,168</b>	<b>15,096,210</b>	<b>24,815,285</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government - Current Expenditures	1,076,674	1,201,088	1,907,105	3,225,016	1,577,772	2,246,593	3,688,428
- Capital Outlay	---	---	498,544	296,755	70,024	---	---
Total General Government	1,076,674	1,201,088	2,405,649	3,521,771	1,647,796	2,246,593	3,688,428
Public Safety - Sheriff	643,549	789,214	1,129,284	1,410,872	1,149,162	914,873	1,236,797
- Corrections	201,796	81,966	227,287	924,728	188,035	1,144,459	1,070,181
- All Other	79,125	38,019	40,513	125,531	59,340	83,505	69,794
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	924,470	909,199	1,397,084	2,461,131	1,396,537	2,142,837	2,376,772
Street and Highways - Administration	148,705	501,766	148,772	480,087	151,294	224,543	104,316
- Maintenance	960,801	2,308,266	2,444,430	1,597,177	2,329,624	1,202,636	1,937,069
- Construction	1,288,396	4,468,971	1,630,596	3,022,259	1,370,980	1,181,711	3,650,680
- Other Capital Outlay	---	---	---	---	---	---	---
Total Street and Highways	2,397,902	7,279,003	4,223,798	5,099,523	3,851,898	2,608,890	5,692,065
Sanitation - Current Expenditures	198,510	100,313	212,166	373,287	428,563	179,901	840,232
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	198,510	100,313	212,166	373,287	428,563	179,901	840,232
Human Services - Income Maintenance	894,405	763,405	---	1,554,298	1,568,563	1,844,497	3,586,580
- Social Services	866,892	1,498,426	---	3,824,806	2,578,009	3,797,465	3,960,167
- All Other	91,712	191,030	1,375,442	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	1,853,009	2,452,861	1,375,442	5,379,104	4,146,572	5,641,962	7,546,747
Health - Current Expenditures	89,358	18,500	---	1,152,819	918,105	602,371	2,008,547
- Capital Outlay	---	---	---	---	---	---	---
Total Health	89,358	18,500	---	1,152,819	918,105	602,371	2,008,547
Culture and Recreation							
Libraries - Current Expenditures	15,937	78,050	455,563	102,330	91,388	111,556	289,771
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	48,849	76,610	40,336	245,447	103,971	2,500	62,518
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	64,786	154,660	495,899	347,777	195,359	114,056	352,289
Conservation of Natural Resources - Current Expenditures	227,157	649,910	598,417	278,894	393,973	149,321	368,395
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	227,157	649,910	598,417	278,894	393,973	149,321	368,395
Economic Development - Current Expenditures	27,160	22,056	29,314	---	48,400	---	579,592
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	27,160	22,056	29,314	---	48,400	---	579,592
All Other - Current Expenditures	73,992	125,108	307,233	813,870	149,717	49,582	224,399
- Capital Outlay	---	---	---	---	2,182,154	---	---
Debt Service - Principal Paid on Bonds	250,000	275,000	865,000	205,000	32,302	---	350,000
- Other Long-term Debt	53,251	12,444	---	---	---	---	---
- Interest and Fiscal Charges	56,514	70,869	147,171	43,030	204,228	---	924,390
Total Current Expenditures	5,644,622	8,443,727	8,915,862	16,109,162	11,735,916	12,553,802	20,026,786
Total Capital Outlay	1,288,396	4,468,971	2,129,140	3,319,014	3,623,158	1,181,711	3,650,680
Total Debt Service	359,765	358,313	1,012,171	248,030	236,530	---	1,274,390
Total Expenditures	7,292,783	13,271,011	12,057,173	19,676,206	15,595,604	13,735,513	24,951,856
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	85,229	45,728	---	558,052	279,722	---	---
Total Expenditures and Other Use	7,378,012	13,316,739	12,057,173	20,234,258	15,875,326	13,735,513	24,951,856

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population ( 1996 Estimate)	37,674	9,637	29,721	20,578	7,876	115,169	53,552
Net Taxable Tax Capacity	17,415,268	7,299,403	14,620,013	12,452,529	5,667,055	73,416,899	29,172,220
1995 Tax Levy (Payable 1996)	7,895,900	3,004,845	6,900,674	3,869,032	2,361,779	28,716,063	11,233,685
<hr/> <b>REVENUES</b> <hr/>							
Taxes	8,060,677	3,036,352	7,030,974	3,857,320	2,459,342	29,074,762	11,603,812
Special Assessments	316,374	465,715	545,174	83,174	607,435	---	---
Licenses and Permits	30,376	16,220	2,085	43,508	548	902,731	162,105
Intergovernmental Revenues							
Federal Grants							
Highways	---	491,433	199,028	205,272	---	557,755	748,350
Human Services	2,068,075	---	1,631,074	1,044,616	501,256	6,302,067	3,972,013
Disaster	277,239	4,764	84,811	5,833	84,790	26,931	---
All Other	413,230	21,324	94,336	161,617	53,448	1,010,957	251,280
Total Federal Grants	2,758,544	517,521	2,009,249	1,417,338	639,494	7,897,710	4,971,643
State Grants							
HACA	2,018,559	730,671	1,484,118	1,052,810	627,362	5,946,719	2,043,807
Manufactured Home HACA	---	1,523	20,969	3,131	1,963	---	24,391
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	352,180	53,406	19,171	102,277	21,125	22,483	21,924
Highways	4,571,230	3,204,009	2,316,124	3,326,396	3,569,676	4,740,072	7,884,002
Human Services	3,177,622	---	1,258,890	1,312,250	520,067	5,594,749	3,371,977
Criminal Justice Aid	143,593	26,432	---	60,901	21,036	---	186,998
Police Aid	---	---	---	---	---	---	---
All Other	976,523	1,398,680	540,202	765,549	231,473	3,400,863	1,042,145
Total State Grants	11,289,455	5,414,721	5,639,474	6,623,314	4,992,702	19,704,886	14,575,244
Local Units Grants	37,707	---	---	66,458	15,000	305,073	31,047
Total Intergovernmental Revenues	14,085,706	5,932,242	7,648,723	8,107,110	5,647,196	27,907,669	19,577,934
Charges for Services	1,903,900	275,115	1,709,833	1,030,816	313,002	10,875,514	5,384,334
Fines and Forfeits	270,692	88,249	183,338	150,615	14,024	429,153	279,756
Interest Earnings	1,649,528	223,932	372,491	450,403	184,099	3,112,314	1,149,097
All Other revenues	846,719	250,823	272,431	1,465,605	257,094	487,901	341,858
<b>Total Revenues</b>	<b>27,163,972</b>	<b>10,288,648</b>	<b>17,765,049</b>	<b>15,188,551</b>	<b>9,482,740</b>	<b>72,790,044</b>	<b>38,498,896</b>
<hr/> <b>OTHER FINANCING SOURCES</b> <hr/>							
Borrowing							
Bonds Issued	---	330,291	561,137	---	---	---	1,500,000
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	330,291	561,137	---	---	---	1,500,000
Other Sources	---	---	---	58,500	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	164,121	53,086	148,866	---	337,878	3,020,508
<b>Total Revenues and Other Sources</b>	<b>27,163,972</b>	<b>10,783,060</b>	<b>18,379,272</b>	<b>15,395,917</b>	<b>9,482,740</b>	<b>73,127,922</b>	<b>43,019,404</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government - Current Expenditures	2,697,187	1,212,223	3,032,990	1,804,139	911,952	14,123,240	5,047,393
- Capital Outlay	2,803,258	---	---	---	---	---	422,991
Total General Government	5,500,445	1,212,223	3,032,990	1,804,139	911,952	14,123,240	5,470,384
Public Safety - Sheriff	1,664,141	540,617	809,458	626,956	369,360	3,892,617	1,986,803
- Corrections	921,239	26,627	382,902	902,287	77,280	6,346,734	1,661,004
- All Other	94,938	64,889	104,814	88,935	126,796	316,588	247,885
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,680,318	632,133	1,297,174	1,618,178	573,436	10,555,939	3,895,692
Street and Highways - Administration	358,966	121,287	131,402	133,824	190,202	742,235	190,398
- Maintenance	2,234,894	1,232,407	1,593,369	1,377,801	1,301,845	3,564,136	3,380,826
- Construction	4,226,114	2,951,257	1,604,121	2,965,423	3,340,288	7,197,174	8,594,521
- Other Capital Outlay	---	---	---	---	---	---	---
Total Street and Highways	6,819,974	4,304,951	3,328,892	4,477,048	4,832,335	11,503,545	12,165,745
Sanitation - Current Expenditures	396,596	175,345	409,369	258,553	274,807	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	396,596	175,345	409,369	258,553	274,807	---	---
Human Services - Income Maintenance	2,093,936	---	1,343,795	1,402,050	683,906	5,727,274	3,720,653
- Social Services	5,864,409	---	3,678,562	3,049,740	1,022,445	19,151,195	7,646,598
- All Other	190,833	936,945	---	---	19,410	859,802	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	8,149,178	936,945	5,022,357	4,451,790	1,725,761	25,738,271	11,367,251
Health - Current Expenditures	1,418,560	157,857	549,620	1,005,354	84,909	4,657,997	2,546,829
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,418,560	157,857	549,620	1,005,354	84,909	4,657,997	2,546,829
Culture and Recreation							
Libraries - Current Expenditures	232,765	50,656	99,189	332,656	67,500	607,207	181,133
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	84,604	1,268,929	111,654	231,123	8,940	2,283,159	153,783
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	317,369	1,319,585	210,843	563,779	76,440	2,890,366	334,916
Conservation of Natural Resources - Current Expenditures	584,038	688,261	466,938	310,221	418,292	568,200	299,451
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	584,038	688,261	466,938	310,221	418,292	568,200	299,451
Economic Development - Current Expenditures	502,944	56,263	92,052	28,707	12,921	70,800	919,972
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	502,944	56,263	92,052	28,707	12,921	70,800	919,972
All Other - Current Expenditures	260,023	30,710	1,320,107	76,874	130,062	27,101	624,342
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	10,000	475,000	615,000	---	665,000	---	1,365,000
- Other Long-term Debt	---	100,000	130,000	---	---	---	138,816
- Interest and Fiscal Charges	629	92,924	227,735	---	72,686	228,127	220,330
Total Current Expenditures	19,600,073	6,563,016	14,126,221	11,629,220	5,700,627	62,938,285	28,607,070
Total Capital Outlay	7,029,372	2,951,257	1,604,121	2,965,423	3,340,288	7,197,174	9,017,512
Total Debt Service	10,629	667,924	972,735	---	737,686	228,127	1,724,146
Total Expenditures	26,640,074	10,182,197	16,703,077	14,594,643	9,778,601	70,363,586	39,348,728
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	107,008	7,505
- Governmental Funds	---	164,121	53,086	148,866	---	337,878	3,020,508
Total Expenditures and Other Use	26,640,074	10,346,318	16,756,163	14,743,509	9,778,601	70,808,472	42,376,741

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population ( 1996 Estimate)	13,586	23,323	10,468	32,885	10,956	496,068	4,455
Net Taxable Tax Capacity	4,996,947	11,564,160	5,046,041	19,833,566	5,583,147	353,111,581	2,201,272
1995 Tax Levy (Payable 1996)	3,045,630	5,652,294	3,149,320	8,477,109	2,640,181	122,394,808	981,377
<b>REVENUES</b>							
Taxes	3,146,986	6,059,434	3,255,902	8,533,823	2,734,832	153,472,380	1,012,607
Special Assessments	105,950	---	72,009	1,144,761	154,052	5,384	48,343
Licenses and Permits	2,640	51,374	3,370	17,540	16,063	926,101	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	308,186	229,381	164,818	864,606	502,723	---	347,851
Human Services	909,055	1,738,216	575,693	2,939,776	593,801	40,663,658	242,399
Disaster	138,098	4,572	4,219	35,610	231,703	56,695	108,454
All Other	20,885	487,547	24,144	95,785	100,977	2,000,864	10,905
Total Federal Grants	1,376,224	2,459,716	768,874	3,935,777	1,429,204	42,721,217	709,609
State Grants							
HACA	653,209	769,927	683,536	1,435,707	603,618	13,047,151	357,581
Manufactured Home HACA	12,734	---	2,440	15,896	4,600	---	2,512
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	131,485	---	117,529	359,012	31,651	488,004	123,350
Highways	2,141,590	3,764,880	1,819,672	7,073,391	2,437,319	4,549,408	779,944
Human Services	985,654	2,036,167	569,518	3,159,579	591,225	42,717,044	215,649
Criminal Justice Aid	---	---	26,873	119,755	31,681	2,924,181	---
Police Aid	---	---	---	---	---	---	---
All Other	351,816	1,218,713	222,569	481,680	372,979	20,874,726	223,823
Total State Grants	4,276,488	7,789,687	3,442,137	12,710,187	4,073,073	84,600,514	1,702,859
Local Units Grants	---	22,696	7,503	11,667	2,038	3,276,475	---
Total Intergovernmental Revenues	5,652,712	10,272,099	4,218,514	16,657,631	5,504,315	130,598,206	2,412,468
Charges for Services	710,002	1,313,775	381,598	1,033,595	681,785	26,216,082	493,874
Fines and Forfeits	126,983	141,136	120,374	197,722	21,812	2,722,632	16,113
Interest Earnings	201,276	454,355	299,109	564,871	345,758	19,177,119	282,133
All Other revenues	845,712	963,921	280,049	1,369,419	382,347	22,807,857	272,359
<b>Total Revenues</b>	<b>10,792,261</b>	<b>19,256,094</b>	<b>8,630,925</b>	<b>29,519,362</b>	<b>9,840,964</b>	<b>355,925,761</b>	<b>4,539,217</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	6,540,000	---	17,570,000	---
Other Long-term Debt	---	---	8,640	500,000	---	237,775	---
Total Borrowing	---	---	8,640	7,040,000	---	17,807,775	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	12,000	520,753	11,140	85,182	4,381,591	---
<b>Total Revenues and Other Sources</b>	<b>10,792,261</b>	<b>19,268,094</b>	<b>9,160,318</b>	<b>36,570,502</b>	<b>9,926,146</b>	<b>378,115,127</b>	<b>4,539,217</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government - Current Expenditures	1,382,217	2,391,545	936,548	3,588,184	1,260,206	64,378,374	568,643
- Capital Outlay	---	---	1,690,000	4,556,362	---	1,067,832	---
Total General Government	1,382,217	2,391,545	2,626,548	8,144,546	1,260,206	65,446,206	568,643
Public Safety - Sheriff	737,236	1,751,543	276,397	1,399,039	409,974	20,539,438	401,052
- Corrections	134,692	753,217	215,243	927,313	149,224	35,809,177	49,302
- All Other	39,632	74,787	159,967	480,851	118,922	1,409,865	89,503
- Capital Outlay	---	---	---	---	---	3,097,122	---
Total Public Safety	911,560	2,579,547	651,607	2,807,203	678,120	60,855,602	539,857
Street and Highways - Administration	328,021	302,297	111,918	204,337	240,000	1,180,273	184,555
- Maintenance	1,362,205	1,967,736	1,116,580	2,507,336	1,566,463	11,080,652	877,631
- Construction	2,603,837	2,110,863	1,332,862	6,710,193	2,306,468	6,032,543	535,896
- Other Capital Outlay	---	---	---	---	---	966,178	---
Total Street and Highways	4,294,063	4,380,896	2,561,360	9,421,866	4,112,931	19,259,646	1,598,082
Sanitation - Current Expenditures	84,162	263,283	100,121	---	179,670	7,978,830	155,065
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	84,162	263,283	100,121	---	179,670	7,978,830	155,065
Human Services - Income Maintenance	1,271,918	1,846,169	732,234	3,642,979	815,474	49,123,912	422,545
- Social Services	2,380,736	3,893,875	1,523,280	7,411,138	1,286,852	104,125,366	369,246
- All Other	2,516	132,768	---	---	---	41,933	20,161
- Capital Outlay	---	---	---	---	---	189,877	---
Total Human Services	3,655,170	5,872,812	2,255,514	11,054,117	2,102,326	153,481,088	811,952
Health - Current Expenditures	38,713	1,461,394	10,036	202,697	528,621	13,007,360	62,000
- Capital Outlay	---	---	---	---	---	73,104	---
Total Health	38,713	1,461,394	10,036	202,697	528,621	13,080,464	62,000
Culture and Recreation							
Libraries - Current Expenditures	38,374	148,231	32,827	173,522	50,819	5,956,277	36,500
- Capital Outlay	---	---	---	---	---	61,964	---
Parks and Recreation - Current Expenditures	49,210	78,606	111,131	139,274	85,006	7,322,919	47,011
- Capital Outlay	---	---	---	---	---	2,527,578	---
Total Culture and Recreation	87,584	226,837	143,958	312,796	135,825	15,868,738	83,511
Conservation of Natural Resources - Current Expenditures	487,811	708,569	197,995	3,336,088	314,630	1,328,315	352,567
- Capital Outlay	---	1,740	---	---	---	47,571	---
Total Conservation of Natural Resources	487,811	710,309	197,995	3,336,088	314,630	1,375,886	352,567
Economic Development - Current Expenditures	54,389	64,309	---	116,027	26,499	4,638,846	28,276
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	54,389	64,309	---	116,027	26,499	4,638,846	28,276
All Other - Current Expenditures	78,525	---	324,771	521,278	5,882	63,691	96,517
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	90,000	---	285,000	684,000	80,000	6,726,749	295,000
- Other Long-term Debt	56,687	147,052	1,440	65,265	---	422,256	---
- Interest and Fiscal Charges	71,315	---	73,179	199,060	34,037	10,667,935	55,563
Total Current Expenditures	8,470,357	15,838,329	5,849,048	24,650,063	7,038,242	327,985,228	3,760,574
Total Capital Outlay	2,603,837	2,112,603	3,022,862	11,266,555	2,306,468	14,063,769	535,896
Total Debt Service	218,002	147,052	359,619	948,325	114,037	17,816,940	350,563
Total Expenditures	11,292,196	18,097,984	9,231,529	36,864,943	9,458,747	359,865,937	4,647,033
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	215,447	294,575	---	292,454	---
- Governmental Funds	---	12,000	520,753	11,140	85,182	4,381,591	---
Total Expenditures and Other Use	11,292,196	18,109,984	9,967,729	37,170,658	9,543,929	364,539,982	4,647,033

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
Population ( 1996 Estimate)	17,325	17,567	52,821	9,943	16,230	71,547	53,772
Net Taxable Tax Capacity	11,585,581	13,960,943	24,598,843	6,459,202	7,513,419	49,634,209	57,579,856
1995 Tax Levy (Payable 1996)	4,695,099	4,349,745	8,317,136	2,187,435	2,605,526	20,022,067	13,549,009
<b>REVENUES</b>							
Taxes	4,477,389	4,426,994	8,506,209	2,225,947	2,857,359	23,233,497	14,139,806
Special Assessments	575,369	864,060	385,215	209,375	876,307	33,086	38,311
Licenses and Permits	22,954	3,305	319,169	5,760	2,638	885,776	340,925
Intergovernmental Revenues							
Federal Grants							
Highways	338,954	270,580	274,424	250,518	640,007	877,236	321,255
Human Services	920,610	1,344,357	2,020,534	516,427	640,516	3,251,254	2,083,559
Disaster	7,429	6,525	9,673	---	97,536	16,250	13,372
All Other	21,656	108,475	1,559,523	47,876	38,039	203,121	325,096
Total Federal Grants	1,288,649	1,729,937	3,864,154	814,821	1,416,098	4,347,861	2,743,282
State Grants							
HACA	1,051,080	912,974	1,543,542	599,310	601,884	4,012,648	1,103,804
Manufactured Home HACA	3,040	5,275	23,110	2,065	20,518	35,363	8,557
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	58,156	76,718	50,906	34,023	3,053	13,876	7,688
Highways	3,891,457	4,506,358	2,624,608	1,688,939	3,218,624	2,630,938	1,281,785
Human Services	865,800	1,340,226	2,073,094	456,501	605,111	2,349,607	1,921,849
Criminal Justice Aid	60,450	---	213,124	30,291	---	258,077	158,675
Police Aid	---	---	---	---	---	---	---
All Other	263,588	434,877	1,599,626	231,910	594,614	1,381,448	723,516
Total State Grants	6,193,571	7,276,428	8,128,010	3,043,039	5,043,804	10,758,161	5,205,874
Local Units Grants	600	---	---	1,080	---	1,090,676	10,060
Total Intergovernmental Revenues	7,482,820	9,006,365	11,992,164	3,858,940	6,459,902	16,196,698	7,959,216
Charges for Services	674,287	1,493,380	4,088,489	431,060	1,169,614	3,877,989	2,470,482
Fines and Forfeits	103,113	24,512	222,672	86,323	65,888	403,086	544,573
Interest Earnings	447,505	763,516	908,617	230,163	277,648	2,337,468	1,294,335
All Other revenues	333,590	1,105,663	2,226,007	230,848	477,282	552,731	1,699,634
<b>Total Revenues</b>	<b>14,117,027</b>	<b>17,687,795</b>	<b>28,648,542</b>	<b>7,278,416</b>	<b>12,186,638</b>	<b>47,520,331</b>	<b>28,487,282</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	5,000,000	---	---	---	---
Total Borrowing	---	---	5,000,000	---	---	---	---
Other Sources	10,000	---	---	---	---	---	112,008
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	350,000	283,491	268,907	56,342	524,451	1,088,269	454,509
<b>Total Revenues and Other Sources</b>	<b>14,477,027</b>	<b>17,971,286</b>	<b>33,917,449</b>	<b>7,334,758</b>	<b>12,711,089</b>	<b>48,608,600</b>	<b>29,053,799</b>



**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government - Current Expenditures	2,461,643	2,278,018	4,269,741	1,092,607	1,292,539	10,393,960	5,428,125
- Capital Outlay	---	296,434	946,691	---	911,032	1,484,484	258,683
Total General Government	2,461,643	2,574,452	5,216,432	1,092,607	2,203,571	11,878,444	5,686,808
Public Safety - Sheriff	945,204	801,618	1,762,181	501,217	606,711	2,132,251	1,952,325
- Corrections	149,304	97,354	2,231,184	21,016	285,952	5,120,003	1,956,235
- All Other	52,559	141,455	177,421	9,724	86,569	75,875	565,359
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	1,147,067	1,040,427	4,170,786	531,957	979,232	7,328,129	4,473,919
Street and Highways - Administration	178,964	155,397	121,082	134,868	156,017	367,409	401,803
- Maintenance	1,983,037	2,559,509	1,669,065	1,101,039	1,880,806	2,163,484	1,615,791
- Construction	3,725,525	3,080,725	3,333,029	1,235,963	2,949,246	10,403,347	1,323,307
- Other Capital Outlay	---	---	---	---	---	---	---
Total Street and Highways	5,887,526	5,795,631	5,123,176	2,471,870	4,986,069	12,934,240	3,340,901
Sanitation - Current Expenditures	305,152	370,677	1,842,175	471,565	1,501,854	---	667,114
- Capital Outlay	---	201,708	---	---	---	---	---
Total Sanitation	305,152	572,385	1,842,175	471,565	1,501,854	---	667,114
Human Services - Income Maintenance	1,250,886	1,862,543	3,252,075	673,210	941,649	2,156,944	2,858,534
- Social Services	2,577,990	2,966,912	5,176,625	1,238,240	1,226,649	8,004,198	5,232,384
- All Other	---	---	---	---	42,023	---	238,496
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,828,876	4,829,455	8,428,700	1,911,450	2,210,321	10,161,142	8,329,414
Health - Current Expenditures	---	811,231	1,976,130	59,892	---	1,594,179	985,084
- Capital Outlay	---	10,553	---	---	---	---	---
Total Health	---	821,784	1,976,130	59,892	---	1,594,179	985,084
Culture and Recreation							
Libraries - Current Expenditures	78,977	77,695	212,893	85,634	68,047	786,044	577,685
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	90,029	97,165	183,084	224,612	115,706	448,618	182,216
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	169,006	174,860	395,977	310,246	183,753	1,234,662	759,901
Conservation of Natural Resources - Current Expenditures	915,637	739,770	239,188	200,867	648,946	363,682	488,503
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	915,637	739,770	239,188	200,867	648,946	363,682	488,503
Economic Development - Current Expenditures	28,063	33,399	1,330,110	2,901	900	605,299	65,554
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	28,063	33,399	1,330,110	2,901	900	605,299	65,554
All Other - Current Expenditures	4,800	389,832	---	---	115,121	92,508	609,491
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	---	---	70,000	---	---	495,000	145,000
- Other Long-term Debt	---	---	54,527	---	36,141	862,615	320,000
- Interest and Fiscal Charges	9,347	8,121	144,363	---	4,808	670,631	93,978
Total Current Expenditures	11,022,245	13,382,575	24,442,954	5,817,392	8,969,489	34,304,454	23,824,699
Total Capital Outlay	3,725,525	3,589,420	4,279,720	1,235,963	3,860,278	11,887,831	1,581,990
Total Debt Service	9,347	8,121	268,890	---	40,949	2,028,246	558,978
Total Expenditures	14,757,117	16,980,116	28,991,564	7,053,355	12,870,716	48,220,531	25,965,667
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	316,221	---
- Governmental Funds	350,000	283,491	268,907	56,342	524,451	1,088,269	454,509
Total Expenditures and Other Use	15,107,117	17,263,607	29,260,471	7,109,697	13,395,167	49,625,021	26,420,176

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
Population ( 1996 Estimate)	14,785	128,522	32,018	10,637	199,103	11,142	23,931
Net Taxable Tax Capacity	7,564,384	62,354,214	18,469,946	5,288,494	87,150,423	5,691,227	7,030,037
1995 Tax Levy (Payable 1996)	4,121,581	22,695,090	6,329,917	2,335,895	52,979,005	2,980,068	5,127,120
<b>REVENUES</b>							
Taxes	4,226,011	23,765,509	6,414,672	2,392,734	67,007,232	3,075,194	5,418,258
Special Assessments	740,484	752,238	105,444	215,735	---	581,950	4,380
Licenses and Permits	19,743	330,918	72,650	1,380	132,057	2,450	84,299
Intergovernmental Revenues							
Federal Grants							
Highways	102,946	1,339,989	374,806	584,656	3,256,592	342,546	77,952
Human Services	747,687	5,778,491	1,325,278	416,074	19,329,566	765,802	2,264,728
Disaster	4,181	28,665	25,224	8,302	34,450	---	2,489
All Other	35,490	1,039,466	177,954	46,185	4,878,317	51,383	224,448
Total Federal Grants	890,304	8,186,611	1,903,262	1,055,217	27,498,925	1,159,731	2,569,617
State Grants							
HACA	1,023,456	4,665,558	1,227,794	913,608	8,539,723	803,523	1,421,818
Manufactured Home HACA	8,174	45,950	11,996	2,613	80,478	3,148	20,828
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	71,773	74,270	43,639	78,948	7,636,555	99,853	95,556
Highways	2,521,108	13,572,330	2,371,593	1,264,031	20,163,061	2,590,815	3,792,744
Human Services	1,293,474	5,613,033	1,676,543	1,068,346	19,668,925	720,346	1,464,992
Criminal Justice Aid	---	492,149	---	29,944	787,741	---	---
Police Aid	---	---	---	---	621,615	---	---
All Other	345,760	2,989,832	910,503	262,839	2,097,601	223,076	582,720
Total State Grants	5,263,745	27,499,349	6,242,068	3,620,329	59,595,699	4,440,761	7,378,658
Local Units Grants	5,209	203,195	---	106,828	59,388	---	---
Total Intergovernmental Revenues	6,159,258	35,889,155	8,145,330	4,782,374	87,154,012	5,600,492	9,948,275
Charges for Services	1,485,732	3,257,812	1,450,670	265,872	7,141,728	620,414	1,952,651
Fines and Forfeits	75,496	883,944	131,661	---	888,913	---	114,510
Interest Earnings	300,731	2,420,100	836,456	286,942	2,632,869	419,770	417,209
All Other revenues	225,524	3,151,194	493,684	450,465	7,422,361	634,121	1,721,115
<b>Total Revenues</b>	<b>13,232,979</b>	<b>70,450,870</b>	<b>17,650,567</b>	<b>8,395,502</b>	<b>172,379,172</b>	<b>10,934,391</b>	<b>19,660,697</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	692,415	---	---	---	---	---	---
Other Long-term Debt	---	---	50,000	---	---	---	---
Total Borrowing	692,415	---	50,000	---	---	---	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	23,020	1,565,413	500,000	---	1,277,370	---	813,825
<b>Total Revenues and Other Sources</b>	<b>13,948,414</b>	<b>72,016,283</b>	<b>18,200,567</b>	<b>8,395,502</b>	<b>173,656,542</b>	<b>10,934,391</b>	<b>20,474,522</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government - Current Expenditures	1,714,927	10,089,735	2,795,388	1,488,469	20,123,420	1,357,068	2,238,740
- Capital Outlay	---	---	2,202,279	---	587,255	---	1,209,424
Total General Government	1,714,927	10,089,735	4,997,667	1,488,469	20,710,675	1,357,068	3,448,164
Public Safety - Sheriff	879,205	3,557,719	1,655,282	492,627	7,368,052	799,262	833,676
- Corrections	176,021	5,603,991	295,540	51,671	10,510,261	32,815	495,478
- All Other	47,006	141,847	223,713	53,038	2,789,920	6,146	20,376
- Capital Outlay	16,805	367,656	---	---	1,089,208	---	---
Total Public Safety	1,119,037	9,671,213	2,174,535	597,336	21,757,441	838,223	1,349,530
Street and Highways - Administration	175,186	810,044	211,883	141,183	4,303,037	91,700	239,955
- Maintenance	1,462,436	4,086,753	1,692,352	1,227,042	17,914,351	1,646,647	1,808,976
- Construction	2,162,575	14,071,106	1,749,385	1,844,742	19,319,631	2,229,969	3,418,053
- Other Capital Outlay	---	---	---	---	3,457,256	---	---
Total Street and Highways	3,800,197	18,967,903	3,653,620	3,212,967	44,994,275	3,968,316	5,466,984
Sanitation - Current Expenditures	149,919	1,417,933	436,423	111,400	---	507,876	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	149,919	1,417,933	436,423	111,400	---	507,876	---
Human Services - Income Maintenance	979,345	7,943,692	1,336,926	612,043	20,763,662	778,761	3,620,058
- Social Services	2,491,062	14,093,617	3,337,641	1,859,323	37,002,743	2,149,311	3,944,577
- All Other	---	---	---	---	6,671,395	---	115,421
- Capital Outlay	---	---	---	---	385,800	---	---
Total Human Services	3,470,407	22,037,309	4,674,567	2,471,366	64,823,600	2,928,072	7,680,056
Health - Current Expenditures	802,919	2,783,951	673,833	135,816	5,483,507	200,020	1,528,657
- Capital Outlay	---	---	---	---	2,245	---	---
Total Health	802,919	2,783,951	673,833	135,816	5,485,752	200,020	1,528,657
Culture and Recreation							
Libraries - Current Expenditures	175,962	903,176	---	37,309	334,608	49,453	184,136
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	23,481	894,486	138,780	141,007	563,884	57,377	116,548
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	199,443	1,797,662	138,780	178,316	898,492	106,830	300,684
Conservation of Natural Resources - Current Expenditures	1,209,352	854,819	422,407	293,037	5,623,083	790,631	319,830
- Capital Outlay	---	---	---	---	618,190	---	---
Total Conservation of Natural Resources	1,209,352	854,819	422,407	293,037	6,241,273	790,631	319,830
Economic Development - Current Expenditures	98,093	1,067,483	---	97,619	3,396,006	111,036	21,393
- Capital Outlay	---	---	---	---	5,775	---	---
Total Economic Development	98,093	1,067,483	---	97,619	3,401,781	111,036	21,393
All Other - Current Expenditures	219,003	215,006	611,134	107,431	---	241,736	134,233
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	95,000	12,695,000	20,000	40,000	30,000	1,470,000	145,000
- Other Long-term Debt	125,000	320,000	64,841	10,338	1,156,033	---	---
- Interest and Fiscal Charges	171,632	3,190,748	428,768	50,069	909,940	180,816	37,598
Total Current Expenditures	10,603,917	54,464,252	13,831,302	6,849,015	142,847,929	8,819,839	15,622,054
Total Capital Outlay	2,179,380	14,438,762	3,951,664	1,844,742	25,465,360	2,229,969	4,627,477
Total Debt Service	391,632	16,205,748	513,609	100,407	2,095,973	1,650,816	182,598
Total Expenditures	13,174,929	85,108,762	18,296,575	8,794,164	170,409,262	12,700,624	20,432,129
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	91,630	---	18,268	---	---	---
- Governmental Funds	23,020	1,565,413	500,000	---	1,277,370	---	813,825
Total Expenditures and Other Use	13,197,949	86,765,805	18,796,575	8,812,432	171,686,632	12,700,624	21,245,954

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population ( 1996 Estimate)	4,374	20,581	13,397	18,274	181,741	11,750	7,387
Net Taxable Tax Capacity	4,351,420	9,103,285	4,158,060	10,078,891	134,136,542	6,331,378	5,406,383
1995 Tax Levy (Payable 1996)	1,759,696	5,063,228	3,325,958	5,042,013	34,460,778	3,333,797	2,538,676
<b>REVENUES</b>							
Taxes	1,756,008	5,313,371	3,468,218	5,098,296	41,077,710	3,450,862	2,450,340
Special Assessments	9	---	221,646	40,996	---	37,791	201,624
Licenses and Permits	1,450	47,138	24,870	25,050	1,711,433	10,451	1,950
Intergovernmental Revenues							
Federal Grants							
Highways	325,254	---	299,510	---	174,204	514,266	146,201
Human Services	371,781	892,337	1,145,362	926,877	5,097,697	1,021,332	561,086
Disaster	81,685	9,035	4,000	5,982	31,958	4,136	4,000
All Other	7,188	42,397	173,276	98,333	1,302,602	68,692	46,688
Total Federal Grants	785,908	943,769	1,622,148	1,031,192	6,606,461	1,608,426	757,975
State Grants							
HACA	477,396	925,336	437,297	1,330,885	7,099,200	932,282	786,270
Manufactured Home HACA	1,038	---	11,530	---	45,589	---	5,549
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	25,567	45,305	74,630	17,848	815	6,212	36,768
Highways	1,419,454	2,366,089	2,791,468	1,938,879	3,547,292	1,529,155	3,214,043
Human Services	375,500	731,840	1,194,144	905,160	4,882,493	884,139	484,125
Criminal Justice Aid	10,967	69,543	---	---	640,958	---	28,671
Police Aid	---	---	---	---	---	---	---
All Other	178,314	476,523	373,803	446,481	4,268,048	284,360	197,605
Total State Grants	2,488,236	4,614,636	4,882,872	4,639,253	20,584,908	3,636,148	4,753,031
Local Units Grants	---	22,741	---	---	874,651	---	---
Total Intergovernmental Revenues	3,274,144	5,581,146	6,505,020	5,670,445	28,066,020	5,244,574	5,511,006
Charges for Services	211,176	452,590	975,116	471,686	10,693,617	569,762	715,614
Fines and Forfeits	---	41,610	66,065	98,600	949,514	91,303	---
Interest Earnings	57,184	256,144	172,813	376,814	4,534,774	228,058	302,253
All Other revenues	238,827	302,316	525,582	240,056	5,667,949	644,446	273,644
<b>Total Revenues</b>	<b>5,538,798</b>	<b>11,994,315</b>	<b>11,959,330</b>	<b>12,021,943</b>	<b>92,701,017</b>	<b>10,277,247</b>	<b>9,456,431</b>
<b>OTHER FINANCING SOURCES</b>							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	1,172,290	35,000	---	3,992,996	---	---
Total Borrowing	---	1,172,290	35,000	---	3,992,996	---	---
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	892,425	175,130	1,451,728	3,982,800	412,886	---
<b>Total Revenues and Other Sources</b>	<b>5,538,798</b>	<b>14,059,030</b>	<b>12,169,460</b>	<b>13,473,671</b>	<b>100,676,813</b>	<b>10,690,133</b>	<b>9,456,431</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government - Current Expenditures	660,806	1,677,962	1,144,664	2,211,389	20,676,131	1,385,488	857,208
- Capital Outlay	---	328,712	---	101,594	4,617,431	148,930	---
Total General Government	660,806	2,006,674	1,144,664	2,312,983	25,293,562	1,534,418	857,208
Public Safety - Sheriff	308,224	721,563	524,319	1,065,607	13,414,027	869,442	524,878
- Corrections	21,886	672,890	117,461	190,723	4,794,041	154,316	36,520
- All Other	5,139	62,054	64,960	77,148	---	27,959	16,164
- Capital Outlay	---	---	---	---	90,914	---	---
Total Public Safety	335,249	1,456,507	706,740	1,333,478	18,298,982	1,051,717	577,562
Street and Highways - Administration	155,944	258,990	227,739	137,900	927,028	271,678	180,515
- Maintenance	1,246,965	1,648,795	652,374	1,302,770	3,542,120	1,405,099	1,595,225
- Construction	1,123,539	1,802,784	2,638,930	1,675,987	3,564,983	1,418,190	3,096,135
- Other Capital Outlay	---	---	---	216,101	---	---	---
Total Street and Highways	2,526,448	3,710,569	3,519,043	3,332,758	8,034,131	3,094,967	4,871,875
Sanitation - Current Expenditures	64,281	133,744	433,918	69,661	---	168,213	187,385
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	64,281	133,744	433,918	69,661	---	168,213	187,385
Human Services - Income Maintenance	658,038	770,024	1,239,372	1,010,015	4,331,848	1,033,816	667,561
- Social Services	681,955	2,773,715	2,529,158	2,227,275	15,642,401	2,303,258	1,483,107
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	669,163	---	36,807	---	---	---
Total Human Services	1,339,993	4,212,902	3,768,530	3,274,097	19,974,249	3,337,074	2,150,668
Health - Current Expenditures	121,222	253,950	797,520	316,762	6,545,595	266,995	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	121,222	253,950	797,520	316,762	6,545,595	266,995	---
Culture and Recreation							
Libraries - Current Expenditures	18,206	92,599	24,075	150,230	3,141,582	359,336	30,870
- Capital Outlay	---	---	---	---	144,846	---	---
Parks and Recreation - Current Expenditures	9,546	46,988	38,374	127,295	2,199,063	58,121	10,800
- Capital Outlay	---	---	---	---	4,296,914	---	---
Total Culture and Recreation	27,752	139,587	62,449	277,525	9,782,405	417,457	41,670
Conservation of Natural Resources - Current Expenditures	208,685	310,086	213,290	334,526	647,749	263,623	371,537
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	208,685	310,086	213,290	334,526	647,749	263,623	371,537
Economic Development - Current Expenditures	14,490	59,099	---	3,694	925,262	70,380	---
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	14,490	59,099	---	3,694	925,262	70,380	---
All Other - Current Expenditures	4,171	179,751	592,728	6,699	---	276,003	30,315
- Capital Outlay	---	---	---	---	---	---	---
Debt Service - Principal Paid on Bonds	36,000	---	55,000	500,000	2,480,000	---	95,000
- Other Long-term Debt	---	25,938	24,646	---	2,552,334	---	10,938
- Interest and Fiscal Charges	2,751	34,484	34,028	171,164	4,563,587	---	33,241
Total Current Expenditures	4,179,558	9,662,210	8,599,952	9,231,694	76,786,847	8,913,727	5,992,085
Total Capital Outlay	1,123,539	2,800,659	2,638,930	2,030,489	12,715,088	1,567,120	3,096,135
Total Debt Service	38,751	60,422	113,674	671,164	9,595,921	---	139,179
Total Expenditures	5,341,848	12,523,291	11,352,556	11,933,347	99,097,856	10,480,847	9,227,399
OTHER FINANCING USES							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	745	---	---	---
- Governmental Funds	---	892,425	175,130	1,451,728	3,982,800	412,886	---
Total Expenditures and Other Use	5,341,848	13,415,716	11,527,686	13,385,820	103,080,656	10,893,733	9,227,399

**Table 2**  
**Classification of County Revenues**  
**For the Year Ended December 31, 1996**

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population ( 1996 Estimate)	49,223	79,984	11,629	4,682,748
Net Taxable Tax Capacity	20,802,646	53,630,794	6,728,760	3,270,206,603
1995 Tax Levy (Payable 1996)	8,225,547	15,879,748	3,990,952	1,158,011,791
<b>REVENUES</b>				
Taxes	8,651,431	16,281,521	4,045,632	1,279,091,203
Special Assessments	---	50,421	203,445	21,893,879
Licenses and Permits	275,829	512,602	13,063	14,154,643
Intergovernmental Revenues				
Federal Grants				
Highways	---	34,575	606,030	55,781,812
Human Services	2,415,764	4,482,240	785,726	300,489,397
Disaster	7,593	12,287	10,151	4,249,279
All Other	339,148	184,184	18,390	43,206,568
Total Federal Grants	2,762,505	4,713,286	1,420,297	403,727,056
State Grants				
HACA	1,786,880	1,945,127	917,129	182,541,986
Manufactured Home HACA	---	73,994	3,645	1,563,036
Attached Machinery Aid	---	---	---	2,381,787
Disparity Reduction Aid	97,499	8,290	58,980	15,645,995
Highways	2,238,334	6,322,411	2,272,566	327,700,079
Human Services	2,768,005	3,388,752	669,971	275,548,377
Criminal Justice Aid	197,873	---	30,066	10,925,621
Police Aid	---	---	---	1,909,566
All Other	1,198,115	1,969,318	288,126	158,323,670
Total State Grants	8,286,706	13,707,892	4,240,483	976,540,117
Local Units Grants	---	---	3,450	24,400,651
Total Intergovernmental Revenues	11,049,211	18,421,178	5,664,230	1,404,667,824
Charges for Services	2,780,741	4,402,478	180,105	262,061,195
Fines and Forfeits	177,032	493,424	---	20,927,004
Interest Earnings	874,368	1,133,126	347,944	123,410,740
All Other revenues	821,337	718,126	309,418	161,280,473
<b>Total Revenues</b>	<b>24,629,949</b>	<b>42,012,876</b>	<b>10,763,837</b>	<b>3,287,486,961</b>
<b>OTHER FINANCING SOURCES</b>				
Borrowing				
Bonds Issued	---	---	---	55,286,541
Other Long-term Debt	---	---	---	27,517,408
Total Borrowing	---	---	---	82,803,949
Other Sources	---	---	---	933,117
Transfers From				
Enterprise Funds	---	---	---	1,020,365
Governmental Funds	183,680	400,000	426,773	76,838,142
<b>Total Revenues and Other Sources</b>	<b>24,813,629</b>	<b>42,412,876</b>	<b>11,190,610</b>	<b>3,449,082,534</b>

**Table 3**  
**Classification of County Expenditures**  
**For the Year Ended December 31, 1996**

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government - Current Expenditures	3,887,692	6,023,314	978,553	456,419,322
- Capital Outlay	432,624	280,253	---	70,135,195
Total General Government	4,320,316	6,303,567	978,553	526,554,517
Public Safety - Sheriff	1,799,508	4,944,294	357,911	189,596,292
- Corrections	1,042,597	2,565,249	404,492	215,090,412
- All Other	56,126	277,906	42,766	78,184,423
- Capital Outlay	---	---	---	29,651,217
Total Public Safety	2,898,231	7,787,449	805,169	512,522,344
Street and Highways - Administration	277,534	371,725	111,910	27,424,200
- Maintenance	1,959,725	3,133,858	1,571,423	210,257,880
- Construction	2,765,394	4,652,298	2,735,337	352,792,008
- Other Capital Outlay	---	---	---	6,385,626
Total Street and Highways	5,002,653	8,157,881	4,418,670	596,859,714
Sanitation - Current Expenditures	912,167	494,816	220,830	51,787,608
- Capital Outlay	---	---	---	658,030
Total Sanitation	912,167	494,816	220,830	52,445,638
Human Services - Income Maintenance	2,425,669	3,634,461	881,912	344,441,010
- Social Services	5,977,465	8,258,018	1,755,732	526,675,556
- All Other	---	219,794	---	261,803,418
- Capital Outlay	---	44,523	---	7,010,036
Total Human Services	8,403,134	12,156,796	2,637,644	1,139,930,020
Health - Current Expenditures	1,986,637	1,540,137	47,235	125,930,244
- Capital Outlay	---	---	---	7,149,355
Total Health	1,986,637	1,540,137	47,235	133,079,599
Culture and Recreation				
Libraries - Current Expenditures	255,572	842,774	49,225	55,141,172
- Capital Outlay	---	---	---	7,686,480
Parks and Recreation - Current Expenditures	137,003	732,266	57,415	34,938,680
- Capital Outlay	---	---	---	7,442,126
Total Culture and Recreation	392,575	1,575,040	106,640	105,208,458
Conservation of Natural Resources - Current Expenditures	509,855	586,617	541,163	54,789,030
- Capital Outlay	---	---	---	720,138
Total Conservation of Natural Resources	509,855	586,617	541,163	55,509,168
Economic Development - Current Expenditures	115,874	1,000	7,500	32,271,541
- Capital Outlay	---	---	---	912,508
Total Economic Development	115,874	1,000	7,500	33,184,049
All Other - Current Expenditures	231,051	375,704	58,204	18,761,662
- Capital Outlay	---	---	---	2,543,205
Debt Service - Principal Paid on Bonds	130,000	800,000	265,000	71,105,799
- Other Long-term Debt	34,070	---	---	19,270,201
- Interest and Fiscal Charges	68,799	1,195,071	121,768	50,349,405
Total Current Expenditures	21,574,475	34,001,933	7,086,271	2,683,512,450
Total Capital Outlay	3,198,018	4,977,074	2,735,337	493,085,924
Total Debt Service	232,869	1,995,071	386,768	140,725,405
Total Expenditures	25,005,362	40,974,078	10,208,376	3,317,323,779
OTHER FINANCING USES				
Debt Redemption - Refunded Bonds	---	---	---	2,380,528
Other Uses	---	---	---	46,435
Transfers To - Enterprise Funds	---	---	---	2,249,881
- Governmental Funds	183,680	400,000	426,773	76,838,142
Total Expenditures and Other Use	25,189,042	41,374,078	10,635,149	3,398,838,765

**Table 4**  
**Public Service Enterprises**  
**Analysis of Hospital Operations**  
**For the Year Ended December 31, 1996**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHIPPEWA [1]	13,155	5,781,759	5,371,788	409,971	350,126	222	759,875	---	---	---	---	311,474	---	---	---
CLEARWATER	8,482	6,041,692	5,966,384	75,308	105,455	116	180,647	---	---	---	---	392,016	---	227,271	185,720
COOK [2]	4,313	3,578,483	4,285,914	(707,431)	445,318	24,810	(286,923)	300,000	---	---	---	750,388	---	1,513	12,863
DOUGLAS	30,927	31,439,488	29,630,891	1,808,597	420,537	---	2,229,134	---	---	---	---	1,496,985	2,410,000	231,001	3,110,662
HENNEPIN	1,070,709	282,831,151	292,643,384	(9,812,233)	19,922,587	5,251,490	4,858,864	17,470,438	---	2,343,847	68,575	26,709,828	---	3,696,065	6,028,452
ITASCA	42,763	23,309,292	22,707,704	601,588	140,406	---	741,994	---	---	---	---	1,588,674	---	53,996	417,179
KANABEC	13,815	7,499,078	7,384,172	114,906	363,225	---	478,131	---	---	---	---	1,895,431	---	7,712	---
MEEKER	21,509	7,254,374	6,917,874	336,500	155,505	---	492,005	---	---	---	---	756,922	---	15,325	129,181
MURRAY	9,637	3,307,047	3,066,515	240,532	94,593	35,696	299,429	---	---	---	---	92,896	---	2,282	18,250
PIPESTONE [2]	10,468	7,735,436	7,369,204	366,232	295,005	284,199	377,038	---	---	---	(215,447)	826,301	---	87,115	313,697
RENVILLE	17,567	3,952,764	3,828,686	124,078	57,569	11,875	169,772	---	---	---	---	409,489	---	17,011	54,491
SWIFT	11,142	3,089,662	3,329,822	(240,160)	82,144	19,080	(177,096)	53,167	---	---	---	26,253	---	19,366	100,027
TOTAL	1,254,487	385,820,226	392,502,338	(6,682,112)	22,432,470	5,627,488	10,122,870	17,823,605	---	2,343,847	(146,872)	35,256,657	2,410,000	4,358,657	10,370,522

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, 1996

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BECKER [3]	29,247	1,788,982	1,925,763	(136,781)	22,224	9,814	(124,371)	---	---	---	---	26,725	---	9,814	43,562
COOK [2]	4,313	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	16,926	2,696,568	2,603,127	93,441	16,430	5,598	104,273	---	---	---	---	107,687	---	5,598	60,000
HUBBARD [3]	16,440	4,497,753	4,443,414	54,339	26,281	19,199	61,421	---	---	---	---	52,178	---	19,199	11,586
ITASCA [3]	42,763	4,612,566	4,488,275	124,291	34,490	5,762	153,019	---	678	---	---	63,275	---	147,818	196,578
LAKE [3]	10,558	1,930,972	1,995,103	(64,131)	48,364	9,297	(25,064)	33,630	---	---	---	5,905	---	8,475	420,000
PENNINGTON [3]	13,586	2,289,985	2,394,850	(104,865)	7,147	354	(98,072)	655	---	---	---	29,494	---	---	---
PIPESTONE [2]	10,468	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	496,068	8,108,206	8,649,444	(541,238)	---	1,529	(542,767)	---	---	---	(309,884)	188,825	---	---	---
STEELE	32,018	3,656,452	3,598,297	58,155	70,988	15,992	113,151	---	---	---	---	38,658	---	15,992	110,000
ST. LOUIS	199,103	19,893,761	19,838,572	55,189	11,000	10,241	55,948	9,569	---	---	---	101,742	---	9,883	35,000
TRAVERSE	4,374	1,776,697	1,648,856	127,841	26,733	---	154,574	---	---	---	---	280,741	---	---	---
WADENA [3]	13,397	3,794,996	3,756,212	38,784	86,909	245,155	(119,462)	---	---	---	---	555,020	---	245,155	---
TOTAL	889,261	55,046,938	55,341,913	(294,975)	350,566	322,941	(267,350)	43,854	678	---	(309,884)	1,450,250	---	461,934	876,726

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, 1996**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELTRAMI	36,972	1,110,320	1,482,945	(372,625)	372,173	---	(452)	---	175,699	196,474	---	13,548	---	---	---
CLAY	52,895	1,147,333	2,245,847	(1,098,514)	636,937	---	(461,577)	---	347,773	289,164	(347,636)	---	---	---	---
CLEARWATER	8,482	1,572,042	1,635,563	(63,521)	108,979	8,233	37,225	---	29,125	64,521	---	3,263	---	---	---
DOUGLAS	30,927	1,255,847	1,683,268	(427,421)	273,076	---	(154,345)	---	147,823	104,520	(200,000)	5,613	---	---	---
GRANT	6,220	483,963	724,140	(240,177)	165,941	---	(74,236)	53,741	52,216	34,984	---	---	---	---	---
KITTSOON	5,535	267,339	351,761	(84,422)	35,673	---	(48,749)	---	8,445	18,446	---	451	---	---	---
POLK	32,885	761,719	1,463,259	(701,540)	571,620	---	(129,920)	169,116	216,617	143,798	(94,575)	30,261	---	---	---
REDWOOD	17,325	464,259	996,125	(531,866)	545,394	---	13,528	278,403	117,066	136,745	---	16,034	---	---	---
WILKIN	7,387	258,697	588,187	(329,490)	333,665	---	4,175	132,117	73,516	127,430	---	18,551	---	---	---
TOTAL	198,628	7,321,519	11,171,095	(3,849,576)	3,043,458	8,233	(814,351)	633,377	1,168,280	1,116,082	(642,211)	87,721	---	---	---

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, 1996**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
<b>BLUE EARTH</b> LANDFILL	55,335	261,167	168,947	92,220	5,481	26,391	71,310	---	---	---	(18,722)	1,579,160	---	26,391	25,868
<b>CASS</b> SANITARY SEWER DISTRICT [5]	24,107	274,268	354,501	(80,233)	6,633	20,623	(94,223)	---	---	---	---	380,750	---	18,786	48,745
<b>CLAY</b> SOLID WASTE	52,895	788,868	1,339,825	(550,957)	1,061,260	14,408	495,895	833,936	---	22,911	---	192,880	---	14,408	12,620
<b>CROW WING</b> SANITARY SEWER DISTRICT [5]	49,560	237,167	236,667	500	20,204	83,980	(63,276)	---	---	---	156,000	---	---	83,980	---
<b>SOLID WASTE</b>		1,941,061	1,773,269	167,792	100,858	205,946	62,704	6,271	---	---	34,334	448,514	---	205,946	475,000
<b>DODGE</b> SOLID WASTE	16,926	456,977	697,713	(240,736)	249,050	17,227	(8,913)	---	---	119,959	(95,088)	59,407	---	17,227	10,000
<b>DOUGLAS</b> SOLID WASTE [5]	30,927	1,488,894	2,196,107	(707,213)	951,248	---	244,035	---	---	194,516	---	72,677	---	---	---
<b>GOODHUE</b> WASTE MANAGEMENT	42,742	530,554	1,396,475	(865,921)	349,541	16,832	(533,212)	81,275	---	231,519	---	35,438	---	16,832	40,000
<b>HENNEPIN</b> SOLID WASTE	1,070,709	51,476,648	56,545,654	(5,069,006)	6,130,085	1,957,515	(896,436)	178,147	---	3,308,415	(154,500)	52,367	16,900,000	1,922,015	28,250,000
<b>HUBBARD</b> SOLID WASTE	16,440	37,015	1,210,755	(1,173,740)	1,167,910	---	(5,830)	---	---	62,334	(80,000)	90,520	---	---	---
<b>LAKE</b> SANITARY DISTRICT	10,558	52,774	171,403	(118,629)	10,021	---	(108,608)	---	---	---	---	---	---	---	---
<b>LYON</b> LANDFILL	25,284	1,626,395	666,853	959,542	125,050	3,787	1,080,805	---	---	---	---	273,753	---	3,787	53,955
<b>OLMSTED</b> WASTE MANAGEMENT	115,169	9,253,985	7,258,503	1,995,482	1,719,481	1,961,876	1,753,087	6,935	8,944	799,936	---	404,264	---	1,960,578	2,865,769
<b>OTTER TAIL</b> WASTE MANAGEMENT	53,552	5,510,915	5,046,014	464,901	256,432	84,743	636,590	---	---	173,879	(7,505)	1,644,774	---	84,743	---
<b>POLK</b> SOLID WASTE MANAGEMENT	32,885	1,742,316	2,807,652	(1,065,336)	1,102,137	182,718	(145,917)	936,149	---	71,057	(200,000)	2,144,015	---	178,414	420,000
<b>STEELE</b> SOLID WASTE	32,018	938,573	701,095	237,478	40,360	2,471	275,367	---	---	---	---	79,096	---	2,471	23,553

**Table 7**  
**Public Service Enterprises**  
**Analysis of Sanitation Operations**  
**For the Year Ended December 31, 1996**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. LOUIS SOLID WASTE	199,103	4,802,874	3,350,503	1,452,371	2,510,011	635,030	3,327,352	1,293,409	---	565,291	---	40,604	---	615,517	1,030,000
TODD SOLID WASTE	23,931	542,336	838,771	(296,435)	289,985	---	(6,450)	---	---	68,287	---	16,131	---	---	---
WASECA SOLID WASTE [4]	18,274	197,239	330,553	(133,314)	286,166	---	152,852	131	---	73,784	(745)	39,251	---	---	---
WRIGHT SOLID WASTE	79,984	1,716,833	2,814,545	(1,097,712)	42,174	766,453	(1,821,991)	---	---	---	---	---	---	752,201	515,000
TOTAL	1,950,399	83,876,859	89,905,805	(6,028,946)	16,424,087	5,980,000	4,415,141	3,336,253	8,944	5,691,888	(366,226)	7,553,601	16,900,000	5,903,296	33,770,510

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, 1996**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
<b>AITKIN</b>	13,739														
CONSERVATION CENTER		486,174	510,374	(24,200)	27,335	15,379	(12,244)	---	---	3,296	---	132,363	---	---	9,400
<b>ANOKA</b>	278,531														
GOLF COURSE		384,838	443,208	(58,370)	5,390	4,190	(57,170)	---	---	---	70,500	209,959	---	4,190	19,127
WAVE POOL		476,810	473,884	2,926	---	---	2,926	---	---	---	59,500	13,098	---	---	---
<b>CLAY</b>	52,895														
FAMILY SERVICE CENTER		1,158,764	920,459	238,305	36,235	387,218	(112,678)	---	---	---	---	23,047	---	387,218	107,577
JUVENILE CENTER		100	2,386	(2,286)	84,600	---	82,314	---	---	---	---	1,895,325	3,557,858	---	---
<b>DAKOTA</b>	325,079														
GEOGRAPHIC INFORMATION		59,358	58,296	1,062	---	---	1,062	---	---	---	---	10,818	---	---	---
<b>DOUGLAS</b>	30,927														
PUBLIC TRANSIT		13,883	30,892	(17,009)	676	61,182	(77,515)	---	---	676	---	---	---	---	---
<b>HENNEPIN</b>	1,070,709														
CENTER HOSPITAL FACILITY		3,448,881	50,305	3,398,576	140,711	3,455,785	83,502	---	---	---	---	---	---	3,455,785	2,840,719
CLINIC NETWORK		370,718	835,241	(464,523)	177,586	---	(286,937)	158,125	---	15,536	---	11,223	---	---	---
METRO HEALTH PLAN		67,804,580	68,466,615	(662,035)	---	---	(662,035)	---	---	---	---	289,149	---	---	---
<b>ITASCA</b>	42,763														
HUMAN RESOURCE CENTER [6]		---	---	---	---	---	---	---	---	---	---	476,277	---	---	---
<b>KITTSON</b>	5,535														
RURAL WATER DISTRICT		240,911	236,085	4,826	316,206	476,376	(155,344)	---	---	---	---	---	---	299,655	134,579
<b>LAKE OF THE WOOD</b>	4,430														
AMBULANCE [4]		81,875	92,980	(11,105)	6,524	141,303	(145,884)	43	---	450	(10,082)	78,852	---	---	---
<b>MOWER</b>	37,674														
HRA [5]		449,282	310,283	138,999	---	---	138,999	---	---	---	---	39,063	---	74,551	250,393
<b>OLMSTED</b>	115,169														
CAMPUS		1,260,325	1,265,065	(4,740)	666,392	823,471	(161,819)	---	---	298,129	(7,710)	424,233	---	823,471	1,464,920
<b>RAMSEY</b>	496,068														
LAKE OWASSO RESIDENCE		4,008,178	4,117,087	(108,909)	2,555	84	(106,438)	---	---	---	(182,570)	41,711	---	---	---
<b>ROCK</b>	9,943														
RURAL WATER DISTRICT		281,926	358,727	(76,801)	77,248	---	447	---	---	---	---	71,517	---	---	---
<b>STEARNS</b>	128,522														
HRA [5]		757,190	740,931	16,259	1,021,413	---	1,037,672	---	---	---	---	1,003,279	---	---	---

**Table 8**  
**Public Service Enterprises**  
**Analysis of Other Enterprise Operations**  
**For the Year Ended December 31, 1996**

Name of County	Population	Revenue	Operating Expense	Income	Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
					Revenue	Expense								Interest Payments	Principal Payments
STEELE CIVIC CENTER	32,018	166,097	161,669	4,428	805	---	5,233	---	---	---	---	---	---	---	---
STEVENS AMBULANCE	10,637	295,503	344,163	(48,660)	29,675	---	(18,985)	---	---	5,175	(18,268)	21,646	---	---	---
TOTAL	2,654,639	81,745,393	79,418,650	2,326,743	2,593,351	5,364,988	(444,894)	158,168	---	323,262	(88,630)	4,741,560	3,557,858	5,044,870	4,826,715

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

## 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.
- [6] The enterprise fund began operations during the current year.

**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the year Ended December 31, 1996**

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	13,739	415,000	---	---	---	---	---	415,000	415,000	---	953,713
ANOKA	278,531	82,046,750	---	---	100,000	---	---	82,146,750	35,475,000	15,640,312	7,440,945
BECKER	29,247	---	---	30,000	3,270,000	---	---	3,300,000	1,500,000	561,906	1,161,307
BELTRAMI	36,972	160,000	---	---	4,015,000	5,000,000	300,000	9,475,000	3,250,000	89,277	883,396
BENTON	33,707	770,000	---	---	9,150,000	---	680,000	10,600,000	---	896,930	868,389
BIG STONE	5,941	---	---	235,000	---	---	---	235,000	---	---	285,142
BLUE EARTH	55,335	840,000	---	575,000	---	---	---	1,415,000	550,000	3,305,546	907,686
BROWN	27,895	1,510,000	---	88,000	---	3,605,000	---	5,203,000	---	69,506	504,303
CARLTON	30,776	5,790,000	---	---	---	---	---	5,790,000	2,175,000	231,877	1,522,624
CARVER	59,183	8,350,000	---	30,000	7,365,000	1,500,000	---	17,245,000	---	903,461	1,813,974
CASS	24,107	1,155,000	---	---	215,000	---	---	1,370,000	155,000	2,403,721	1,601,132
CHIPPEWA	13,155	---	---	135,000	---	---	---	135,000	25,000	---	234,344
CHISAGO	37,269	1,870,000	---	2,480,000	5,965,000	---	---	10,315,000	9,030,000	538,752	1,605,601
CLAY	52,895	175,000	---	2,110,000	4,945,000	6,160,000	---	13,390,000	875,000	607,907	1,548,454
CLEARWATER	8,482	---	---	---	---	2,660,000	---	2,660,000	---	609,439	410,170
COOK	4,313	3,765,000	4,100,000	---	---	---	---	7,865,000	1,750,000	4,999,386	245,636
COTTONWOOD	12,793	2,570,000	1,260,000	120,000	---	---	---	3,950,000	---	6,760	110,681
CROW WING	49,560	4,675,000	---	---	---	---	---	4,675,000	1,435,000	510,224	1,438,113
DAKOTA	325,079	75,790,000	---	---	6,430,000	---	---	82,220,000	41,790,000	3,746,154	8,289,622
DODGE	16,926	---	---	---	305,000	---	---	305,000	---	2,875,000	245,318
DOUGLAS	30,927	5,428,750	---	---	2,410,000	1,290,000	---	9,128,750	4,098,750	2,054,497	238,336
FARIBAULT	16,614	3,255,000	---	490,000	1,375,000	---	---	5,120,000	2,330,000	118,214	446,500
FILLMORE	20,916	680,000	---	---	---	---	---	680,000	---	12,643	576,194
FREEBORN	32,698	795,000	---	1,585,000	---	---	---	2,380,000	---	---	703,732
GOODHUE	42,742	655,000	---	---	9,675,000	---	---	10,330,000	---	1,425,000	1,337,265
GRANT	6,220	---	---	110,000	---	375,000	---	485,000	---	---	146,824
HENNEPIN	1,070,709	64,530,000	---	---	112,425,000	---	---	176,955,000	41,755,000	114,751,400	66,395,000
HOUSTON	19,245	---	---	---	---	---	---	---	---	---	431,432
HUBBARD	16,440	340,000	---	---	---	---	---	340,000	---	116,287	311,315
ISANTI	29,110	1,425,000	---	---	2,200,000	6,690,000	---	10,315,000	1,425,000	---	552,444
ITASCA	42,763	4,405,000	385,000	---	1,838,495	---	---	6,628,495	1,580,000	3,500,723	7,897,786



**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the year Ended December 31, 1996**

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]				
JACKSON	11,757	630,000	---	15,000	---	---	---	645,000	---	51,882	444,896
KANABEC	13,815	---	---	---	---	3,315,000	---	3,315,000	---	340,000	306,729
KANDIYOHI	41,502	7,175,000	---	1,231,000	---	---	---	8,406,000	3,520,000	10,182,775	1,357,484
KITTSO	5,535	---	---	2,444,485	3,486,400	---	---	5,930,885	3,183,849	---	246,547
KOOCHICHING	15,947	2,405,000	---	---	---	---	1,175,000	3,580,000	285,000	---	589,566
LAC QUI PARLE	8,704	---	---	---	---	---	---	---	---	---	238,828
LAKE	10,558	2,890,642	3,025,000	---	2,725,000	---	---	8,640,642	2,980,000	123,081	634,133
LAKE OF THE WOODS	4,430	---	---	---	---	---	250,000	250,000	---	73,423	111,631
LE SUEUR	24,739	2,330,000	---	---	---	---	1,130,000	3,460,000	---	7,678	276,910
LINCOLN	6,769	---	---	2,270,000	---	---	---	2,270,000	1,615,000	12,052	50,814
LYON	25,284	---	---	725,000	---	---	---	725,000	55,000	1,169,355	327,519
MAHNOMEN	5,241	695,000	---	130,000	---	---	---	825,000	20,000	164,442	84,950
MARSHALL	10,716	195,000	---	1,662,005	---	---	1,140,000	2,997,005	235,000	21,874	268,012
MARTIN	22,872	1,280,000	---	965,000	---	---	---	2,245,000	685,000	---	354,981
MCLEOD	34,197	1,100,000	---	---	---	---	---	1,100,000	1,100,000	745,000	799,983
MEEKER	21,509	---	---	33,866	---	137,781	---	171,647	33,866	2,950,000	591,748
MILLE LACS	20,212	---	---	---	---	---	---	---	---	---	620,782
MORRISON	31,041	6,705,000	100,000	---	8,510,000	---	---	15,315,000	6,585,000	---	492,758
MOWER	37,674	---	---	40,000	---	---	---	40,000	---	1,142,743	515,106
MURRAY	9,637	---	---	955,000	330,000	---	---	1,285,000	330,000	36,500	145,157
NICOLLET	29,721	1,330,000	---	150,000	---	---	1,600,000	3,080,000	760,000	1,060,000	899,623
NOBLES	20,578	---	---	---	---	---	---	---	---	---	320,528
NORMAN	7,876	---	---	955,000	---	---	---	955,000	900,000	---	221,116
OLMSTED	115,169	---	---	---	55,125,000	19,450,000	---	74,575,000	40,975,000	3,229,555	2,199,327
OTTER TAIL	53,552	1,500,000	---	---	1,745,000	---	860,000	4,105,000	2,605,000	608,168	1,835,313
PENNINGTON	13,586	1,305,000	---	---	---	---	---	1,305,000	---	44,165	137,795
PINE	23,323	---	---	---	---	---	---	---	---	147,462	303,018
PIPESTONE	10,468	1,840,000	---	---	---	---	400,000	2,240,000	890,000	485,369	114,992
POLK	32,885	---	---	2,702,000	6,470,000	---	2,000,000	11,172,000	3,270,000	492,148	600,604
POPE	10,956	546,250	---	---	---	---	---	546,250	546,250	---	341,399
RAMSEY	496,068	194,204,615	---	---	---	---	---	194,204,615	67,310,000	788,613	22,177,311

**Table 9**  
**Outstanding Indebtedness of Counties**  
**For the year Ended December 31, 1996**

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]				
RED LAKE	4,455	---	---	---	---	---	1,180,000	1,180,000	1,180,000	---	77,842
REDWOOD	17,325	---	---	---	---	---	---	---	---	---	408,680
RENVILLE	17,567	---	---	---	---	---	---	---	---	500,196	521,943
RICE	52,821	1,075,000	---	---	---	---	---	1,075,000	---	5,169,188	807,071
ROCK	9,943	---	---	---	---	---	---	---	---	---	380,130
ROSEAU	16,230	---	---	---	---	---	---	---	---	32,717	407,978
SCOTT	71,547	9,670,000	---	100,000	---	---	---	9,770,000	6,925,000	1,014,285	2,111,667
SHERBURNE	53,772	485,000	---	---	---	---	---	485,000	---	1,080,000	851,171
SIBLEY	14,785	---	---	1,400,000	---	---	---	1,400,000	275,000	2,330,000	606,522
STEARNS	128,522	11,295,000	80,000	775,000	20,930,000	---	---	33,080,000	26,890,000	1,525,000	3,439,250
STEELE	32,018	6,915,000	---	---	180,000	---	---	7,095,000	---	174,132	361,943
STEVENS	10,637	---	---	---	725,000	---	---	725,000	---	14,943	148,810
ST. LOUIS	199,103	2,425,000	---	---	10,840,000	---	---	13,265,000	3,765,000	16,319,351	27,038,756
SWIFT	11,142	---	---	1,645,000	685,000	40,000	---	2,370,000	685,000	111,672	362,680
TODD	23,931	495,000	---	---	---	---	---	495,000	495,000	---	403,381
TRAVERSE	4,374	37,000	---	---	---	---	---	37,000	---	---	165,030
WABASHA	20,581	---	---	---	---	---	---	---	---	1,155,362	503,497
WADENA	13,397	395,000	---	---	---	3,475,000	---	3,870,000	---	87,825	366,106
WASECA	18,274	1,820,000	---	---	---	---	730,000	2,550,000	---	---	545,280
WASHINGTON	181,741	41,250,000	---	2,095,000	---	---	---	43,345,000	21,660,000	38,720,985	3,918,866
WATONWAN	11,750	---	---	---	---	---	---	---	---	---	414,099
WILKIN	7,387	170,000	---	175,000	---	---	---	345,000	---	23,205	134,668
WINONA	49,223	690,000	---	---	---	---	---	690,000	---	377,095	527,597
WRIGHT	79,984	19,030,000	---	---	13,760,000	---	---	32,790,000	27,050,000	---	1,169,907
YELLOW MEDICINE	11,629	310,000	---	265,000	---	---	1,700,000	2,275,000	1,805,000	---	218,582
<b>TOTAL</b>	<b>4,682,748</b>	<b>593,589,007</b>	<b>8,950,000</b>	<b>28,721,356</b>	<b>297,194,895</b>	<b>53,697,781</b>	<b>13,145,000</b>	<b>995,298,039</b>	<b>378,227,715</b>	<b>252,487,163</b>	<b>194,608,394</b>

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

# 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.

**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.

**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.

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**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** - The increased taxes collected on parcels located within tax increment financing districts. Tax increment financing is a tool that cities use to develop or redevelop land. The increase in taxes on the developed or redeveloped area is used to cover the costs associated with the development project.

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

**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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Report of the State Auditor of Minnesota on the  
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in Minnesota for the Fiscal Year ended

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