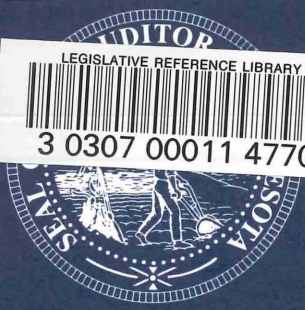


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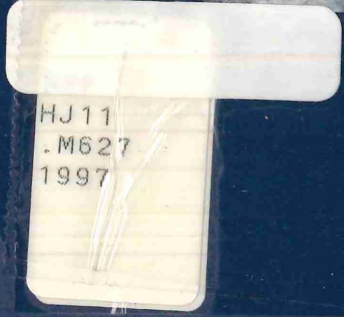
MINNESOTA OFFICE OF THE STATE AUDITOR

REVENUES, EXPENDITURES, AND DEBT OF MINNESOTA COUNTIES

December 31, 1997



JUDITH H. DUTCHER
STATE AUDITOR



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

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The Office performs approximately 250 audits per year. The State Auditor has oversight responsibilities for 4,300 local units of government throughout the state. The local units of government include.

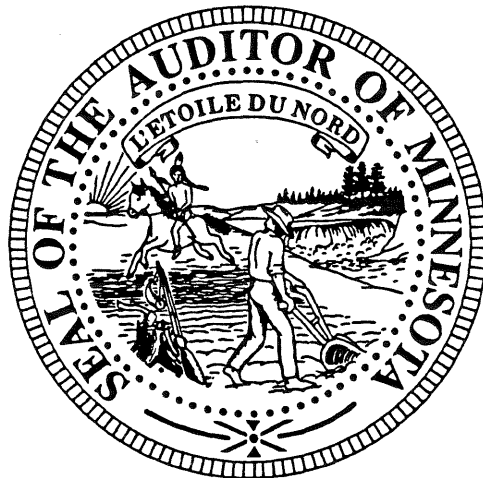
- 1792 townships
- 853 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

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**Revenues, Expenditures, and Debt
of
Minnesota Counties**

For the Year Ended December 31, 1997



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1997 Finances of Minnesota Counties

Overview

This report provides information and analysis on the finances of Minnesota's counties. The report includes for the first time a detailed section on the unreserved fund balances of the General and Special Revenue funds of counties. This section replaces a separate report on fund balances that the Office of the State Auditor previously published.

Minnesota's counties ended 1997 in a strong financial condition. The unreserved fund balances in the General and Special Revenue Funds of the counties grew 6.5 percent for a total of \$1.31 billion in 1997. Total revenues grew by 6.1 percent. Total spending by Minnesota's counties rose 5.9 percent.

Total Governmental Revenues

Counties raised \$3.50 billion to finance public services in 1997. This represents an increase of 6.1 percent over 1996 revenues. The principal sources of revenues for Minnesota counties were: intergovernmental revenues which

County revenues grew 6.1 percent between 1996 and 1997.

accounted for 39.6 percent of total revenues; taxes which accounted for 38.4 percent of total revenues; and charges for services which accounted for 9.8 percent of total revenues.

• ***Intergovernmental revenues.*** Intergovernmental revenues were the largest source of revenues for counties in 1997, accounting for 39.6 percent of all county revenues. Intergovernmental revenues, which include grants and aids from federal, state and local governments, totaled \$1.38 billion in 1997. Intergovernmental revenues decreased 1.6 percent between 1996 and 1997. This decrease was due in part to a reclassification of certain federal grants to charges for services. With guidance from the United States Office of Management and Budget (OMB), the counties audited by the Office of the State Auditor have been reclassifying certain federal grants as charges for services.

State grants and aids. The largest provider of intergovernmental revenues to counties in 1997 was the State of Minnesota. State grants and aids to counties totaled \$990.6 million in 1997. This represents an increase of \$14.1 million over 1996.

The principal state aids and grants for counties were: highway aid which accounted for 9.0 percent of total county revenues; human services aid which accounted for 7.7 percent of total revenues; and homestead and agricultural credit aid (HACA) which accounted for 5.3 percent of total revenues. Between 1996 and 1997, human services aid decreased 2.4 percent; highway aid decreased 3.9 percent; and HACA increased 2.1 percent.

Federal grants and aids. The federal government provided revenues of \$360.8 million to Minnesota counties in 1997, down \$43.0 million or 10.6 percent from 1996. The share of revenues derived from federal grants decreased from 12.3 percent in 1996 to 10.3

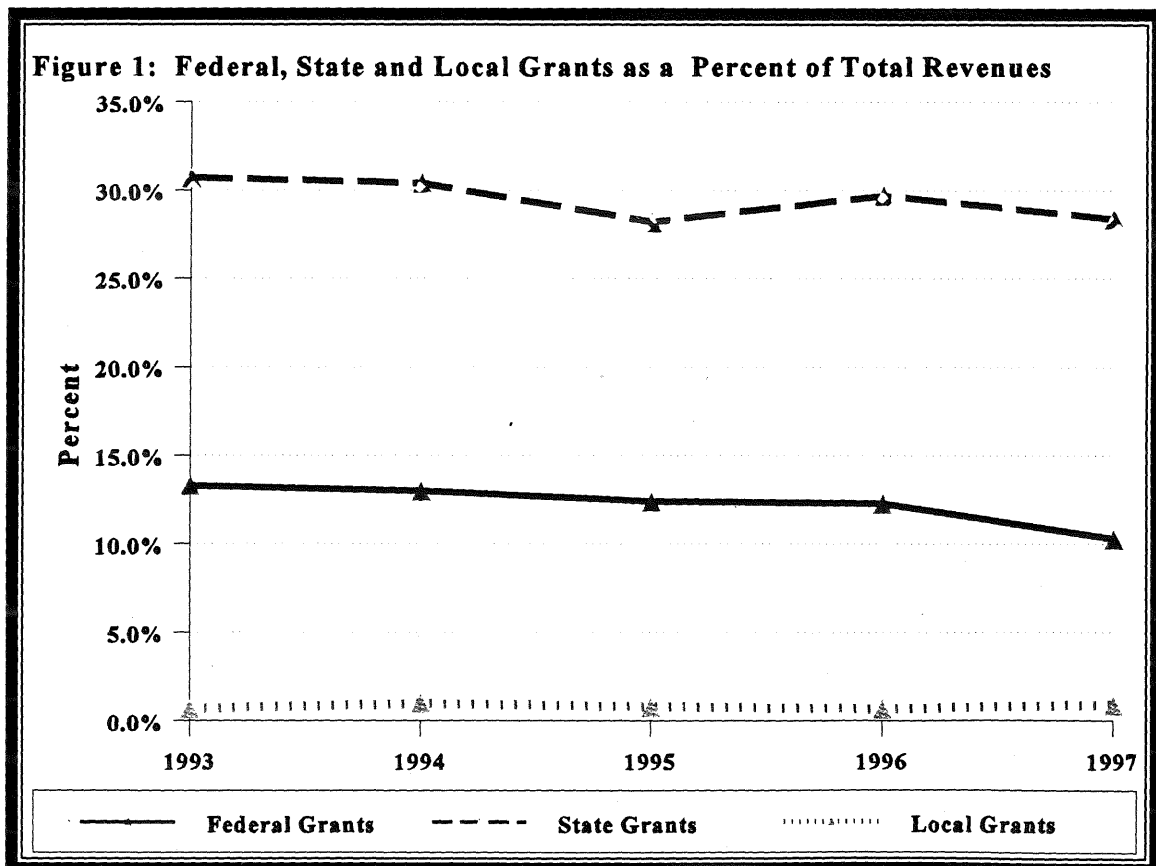
percent in 1997. The large decrease in federal grants reflects a reclassification of certain federal grants as charges for services.

The majority of federal aid to counties is in the form of human services grants. Human services grants and aids to counties totaled \$247.5 million in 1997, down from \$300.5 million in 1996. This represents a decrease of 17.6 percent from 1996. This large decrease reflects the reclassification of certain federal grants to charges for services discussed previously. Federal highway grants decreased \$30.1 million or 54.0 percent between 1996 and 1997. The significant decrease in federal highway grants reflects the completion of a large number of road construction projects which were underway in 1996.

Federal disaster payments were up significantly in 1997. Federal disaster aid to counties totaled \$32.6 million in 1997. This represents an increase of 666.8 percent over 1996. The majority of this aid was directed to counties in the Red River Valley and those bordering the Minnesota River. These counties were severely impacted by flooding in the spring of 1997.

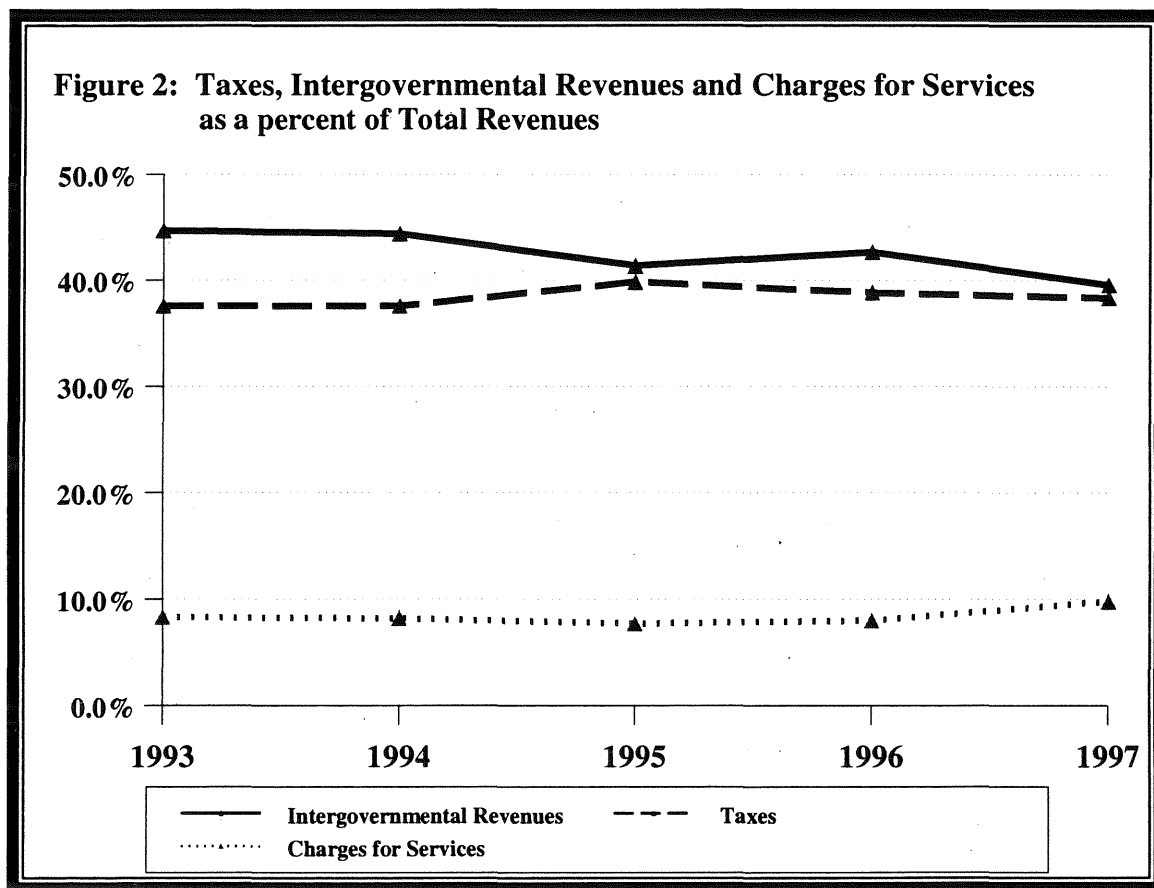
Local unit grants. Grants from local governments to counties totaled \$31.3 million in 1997. This represents an increase of 28.1 percent over 1996.

Figure 1 illustrates federal, state, and local grants as a percent of total revenues for the years 1993 through 1997.



- **Taxes.** Counties collected tax revenues of \$1.34 billion in 1997, which was an increase of \$60.0 million or 4.7 percent over 1996. Taxes as a share of total revenues decreased from 38.9 percent in 1996 to 38.4 in 1997. This category represented the second largest source of revenues for counties.¹
- **Charges for services.** Counties received revenues from charges for services totaling \$342.7 million in 1997. This represents an increase of \$80.7 million or 30.8 percent over 1996. As discussed earlier, the large increase was the result of a reclassification of certain federal grants as charges for services. The results of this reclassification were most pronounced in Dakota and Ramsey counties. Charges for services increased 143.2 percent in Dakota County and 102.3 percent in Ramsey County. These two counties accounted for over half of the total increase. Twenty-seven counties had implemented the accounting change during this reporting period.

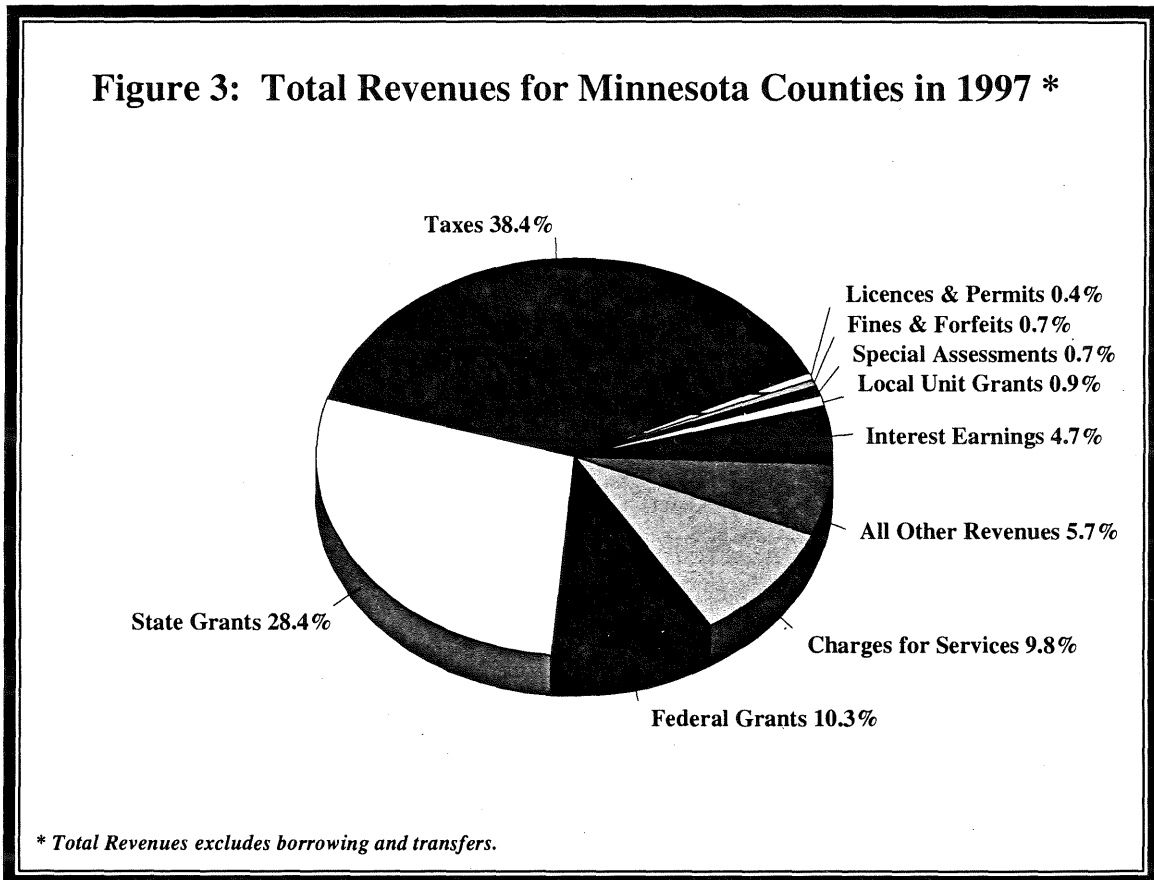
Figure 2 provides a comparison of taxes, intergovernmental revenues, and charges for services as a percent of total revenues for the years 1993 through 1997.



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

- **Fines and forfeits.** Revenues from fines and forfeits totaled \$23.0 million in 1997, which was an increase of 9.9 percent over the amount collected in 1996.
- **Interest earnings.** Interest earnings were up an average of 33.3 percent between 1996 and 1997. Interest earnings totaled \$164.5 million in 1997, which was \$41.0 million more than in 1996. Hennepin County's interest earnings increased by \$29.2 million between 1996 and 1997 and accounted for 71.0 percent of the statewide increase. Hennepin County indicated that the large increase in its interest earnings was a result of implementing an accounting change which requires recognition of unrealized gains and losses from investments at market value. This accounting change affects or will affect other counties as it is implemented.
- **Other sources of revenues.** Other sources of county revenues that rose between 1996 and 1997 were: "all other revenues" which increased 22.8 percent; special assessments which increased 10.6 percent; and licenses and permits which increased 6.1 percent.

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



Total Governmental Expenditures

Current Expenditures

Minnesota's 87 counties had total current expenditures of \$2.86 billion in 1997.² This represents an increase of \$177.3 million or 6.6 percent over 1996.

- **Human services programs.** Counties spent \$1.16 billion on human services programs in 1997, which was more than double any other current expenditure. Human services expenditures were up 2.8 percent between 1996 and 1997.

The category of human services expenditures is made up of social services, income maintenance, and "other" human services expenditures. Between 1996 and 1997, counties decreased expenditures for income maintenance programs by 6.2 percent. Counties "other" human services current expenditures rose by 15.2 percent, and social services expenditures increased by 2.6 percent.

- **General government services.** Counties spent \$482.4 million on general government services in 1997, accounting for 16.9 percent of all current expenditures. Spending on general government services rose \$26.0 million or 5.7 percent between 1996 and 1997.
- **Public safety.** Spending on public safety, which includes expenditures for sheriff, corrections, and other safety-related services, totaled \$527.6 million in 1997. This was an increase of \$44.7 million or 9.3 percent over 1996.

Public safety continues to consume a greater proportion of county budgets. In 1993, public safety accounted for 15.8 percent of current expenditures; in 1997, public safety represented 18.4 percent of current expenditures. During those five years, public safety current expenditures rose 35.1 percent.

- **Streets and highways.** Current expenditures for street and highway administration and maintenance totaled \$277.0 million in 1997. This category of spending increased \$39.3 million or 16.5 percent between 1996 and 1997. Street and highway current expenditures do not include expenditures for street and highway construction, which accounted for another \$302.9 million in spending for counties in 1997.
- **Other current expenditures.** Between 1996 and 1997, Minnesota counties increased spending on culture and recreation activities by \$3.1 million or 3.5 percent, conservation of natural resources by \$6.8 million or 12.4 percent, and health by \$15.1 million or 12.0 percent. Counties decreased spending on economic development by \$896,351 or 2.8 percent.

² Current expenditures exclude capital outlays, interest payments and fiscal charges on debt, and transfers to other funds.

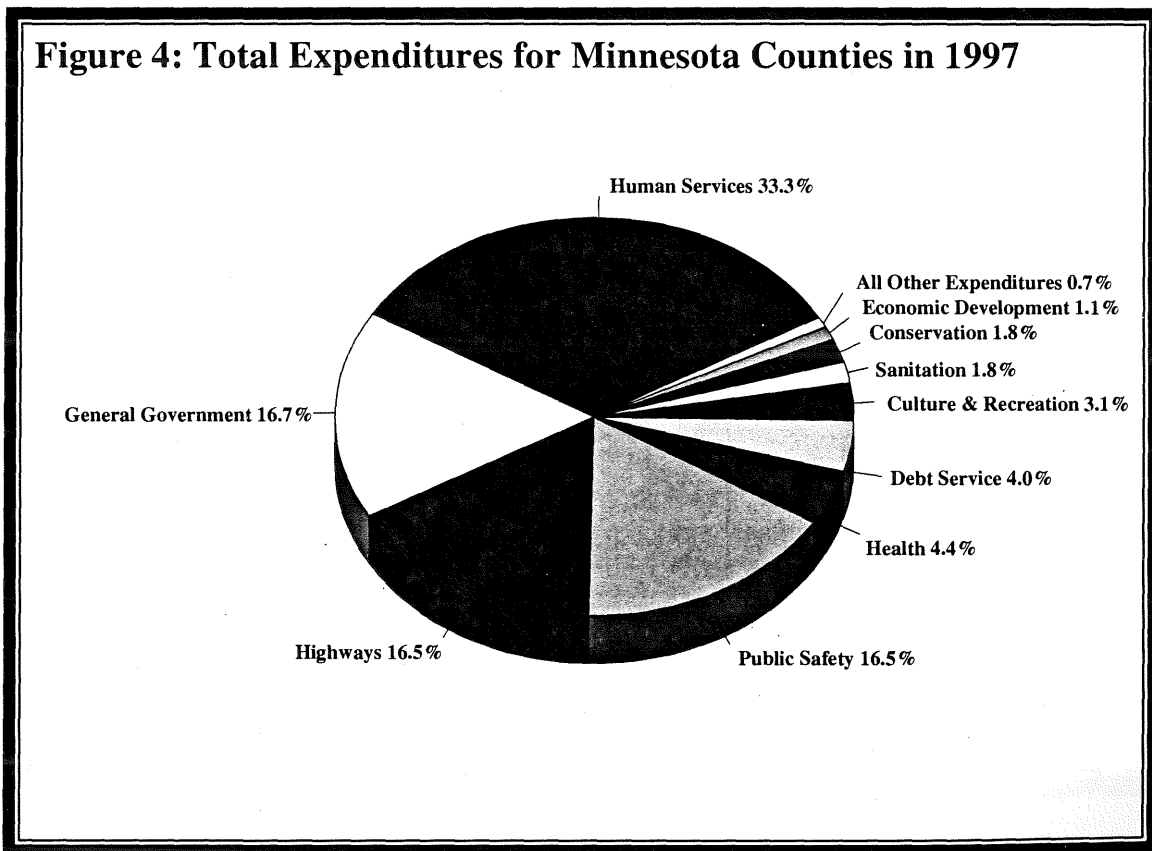
Capital Outlay and Debt Service

In addition to current expenditures of \$2.86 billion, counties spent \$511.8 million on capital projects and \$141.5 million on debt service in 1997.³ Capital spending was up \$18.7 million or 3.8 percent, and debt service expenditures rose 0.6 percent between 1996 and 1997.

The largest category of capital spending for counties was streets and highways. Counties spent \$302.9 million on street and highway capital projects in 1997, which accounted for 59.2 percent of all county capital outlays. Counties increased capital outlays for general government projects by \$35.3 million or 50.3 percent, public safety by \$23.1 million or 78.0 percent, projects related to health by \$7.8 million or 108.9 percent, and economic development by \$6.5 million or 713.1 percent. Counties decreased capital outlays for culture and recreation by \$676,665 or 4.5 percent, sanitation by \$119,643 or 18.2 percent, and human services projects by \$70,524 or 1.0 percent.

Street and highway capital projects accounted for 59.2 percent of all capital outlays for counties in 1997.

Figure 4 provides a summary of total governmental expenditures that includes current expenditures, capital outlays, and debt service.



³ Debt service does not include enterprise fund debt service payments.

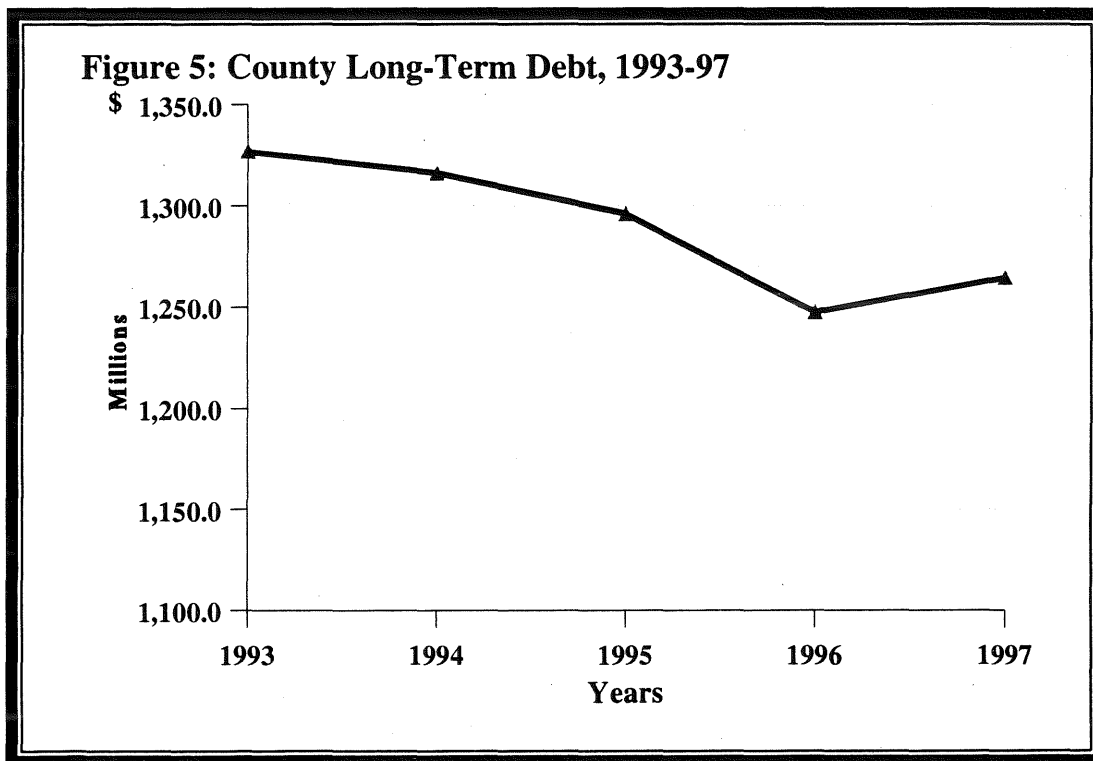
Borrowing and Indebtedness

The amount of bonds and other long-term debt issued by counties totaled \$201.8 million in 1997. This represents an increase of \$83.2 million or 70.1 percent over 1996.⁴ Counties issued bonds totaling \$148.3 million and other long-term debt of \$53.5 million in 1997.

Counties reported total bonded indebtedness of \$1.04 billion as of December 31, 1997. This was an increase of \$46.8 or 4.7 percent over 1996. Counties retired bonds totaling \$101.6 million in 1997, compared to \$111.5 million in 1996. Counties also reported liabilities for compensated absences totaling \$207.1 million and other long-term debt totaling \$222.7 million in 1997.

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 \$267. Per capita long-term debt ranges from a high of \$3,389 in Cook County to no debt in six counties. Cook County has a per capita long term-debt that is more than three times higher than any other county and almost thirteen times as much as the average for counties. The long-term debt issued by Cook County is primarily for three projects: the Superior National Golf Course at Lutsen, the Northshore Hospital and Nursing Home, and the county government center/jail.

Figure 5 summarizes county long-term debt for the years 1993 through 1997.



⁴ Does not include borrowing by enterprise funds.

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 1997, county enterprise operations had operating expenses of \$654.5 million and operating revenues of \$622.4 million, resulting in an operating loss of \$32.1 million. County enterprises had nonoperating expenses of \$11.9 million and nonoperating revenues of \$42.6 million, resulting in a net loss of \$1.4 million. Net income decreased 110.9 percent between 1996 and 1997. The majority of the decrease in net income is attributable to Hennepin County's Solid Waste Enterprise Fund. The county entered in to contracts which resulted in a net loss of \$16.6 million in its solid waste enterprise fund.

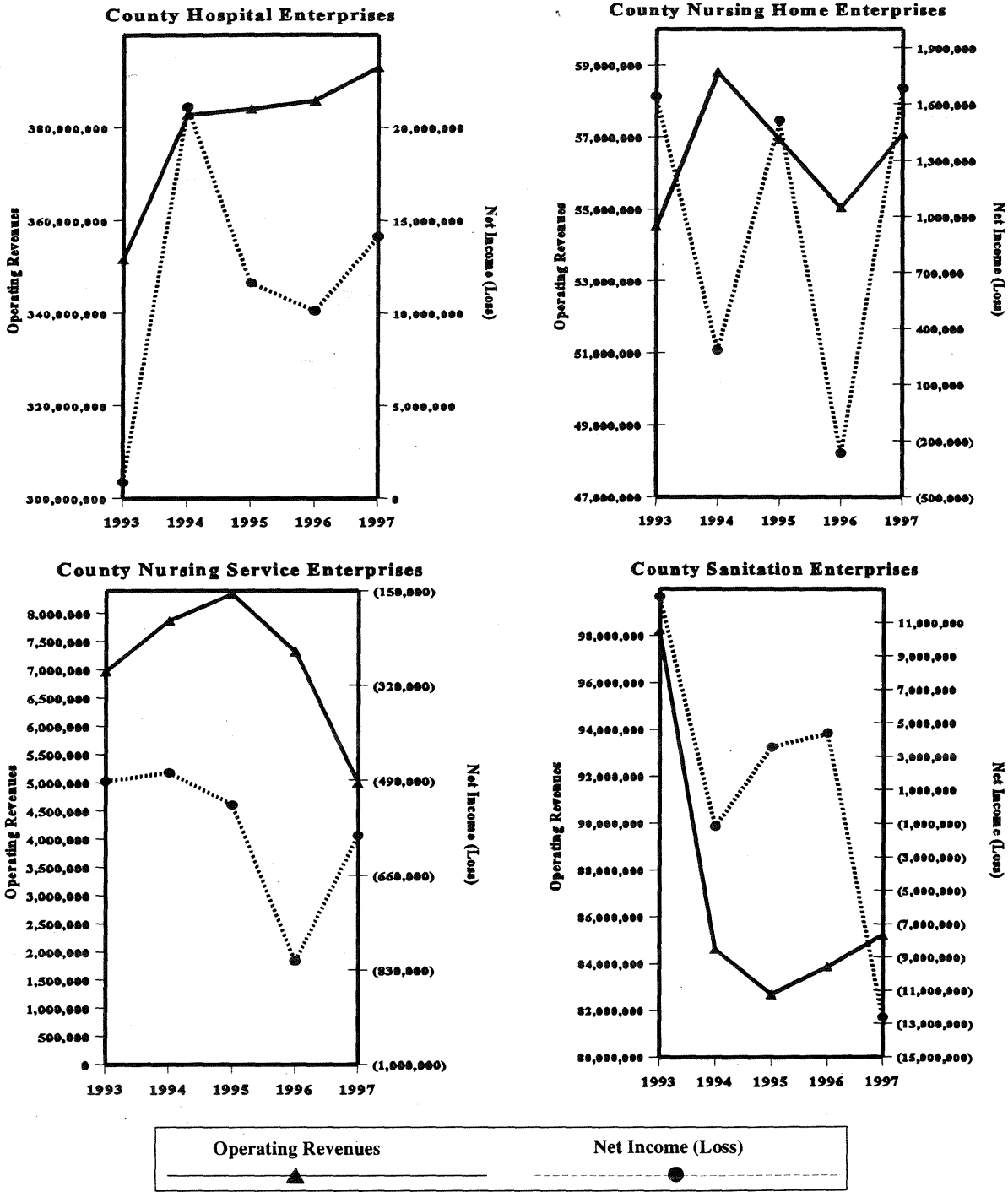
In county enterprise funds, revenues derived from user fees and charges are often supplemented by taxes and intergovernmental grants. When these additional revenues are not enough to cover expenses, counties must draw down fund balances, transfer revenues from other funds, or borrow.

Figure 6 on page 9 and figure 7 on page 10 summarize county enterprise operations.

Figure 6: County Public Service Enterprises, 1996-97

<u>Public Service Enterprise</u>	<u>1996 Amount</u>	<u>1997 Amount</u>	<u>Percent Change</u>
Hospitals			
Operating Revenues	\$385,820,226	\$392,968,643	1.9%
Operating Expenses	<u>392,502,338</u>	<u>397,225,840</u>	<u>1.2%</u>
Operating Income (Loss)	(6,682,112)	(4,257,197)	36.3%
Non-operating Revenues	22,432,470	22,334,852	-0.4%
Non-operating Expenses	<u>5,627,488</u>	<u>3,951,076</u>	<u>-29.8%</u>
Net Income (Loss)	<u>10,122,870</u>	<u>14,126,579</u>	<u>39.6%</u>
Nursing Homes			
Operating Revenues	55,046,938	57,086,658	3.7%
Operating Expenses	<u>55,341,913</u>	<u>55,668,424</u>	<u>0.6%</u>
Operating Income (Loss)	(294,975)	1,418,234	580.8%
Non-operating Revenues	350,566	590,193	68.4%
Non-operating Expenses	<u>322,941</u>	<u>323,852</u>	<u>0.3%</u>
Net Income (Loss)	<u>(267,350)</u>	<u>1,684,575</u>	<u>730.1%</u>
Nursing Services			
Operating Revenues	7,321,519	4,992,593	-31.8%
Operating Expenses	<u>11,171,095</u>	<u>8,322,638</u>	<u>-25.5%</u>
Operating Income (Loss)	(3,849,576)	(3,330,045)	13.5%
Non-operating Revenues	3,043,458	2,741,301	-9.9%
Non-operating Expenses	<u>8,233</u>	<u>498</u>	<u>-94.0%</u>
Net Income (Loss)	<u>(814,351)</u>	<u>(589,242)</u>	<u>27.6%</u>
Sanitation Services			
Operating Revenues	83,876,859	85,244,465	1.6%
Operating Expenses	<u>89,905,805</u>	<u>107,647,656</u>	<u>19.7%</u>
Operating Income (Loss)	(6,028,946)	(22,403,191)	-271.6%
Non-operating Revenues	16,424,087	15,506,376	-5.6%
Non-operating Expenses	<u>5,980,000</u>	<u>5,711,815</u>	<u>-4.5%</u>
Net Income (Loss)	<u>4,415,141</u>	<u>(12,608,630)</u>	<u>-385.6%</u>
Other Enterprise Services			
Operating Revenues	81,745,393	82,069,594	0.4%
Operating Expenses	<u>79,418,650</u>	<u>85,667,701</u>	<u>7.9%</u>
Operating Income (Loss)	2,326,743	(3,598,107)	-254.6%
Non-operating Revenues	2,593,351	1,445,271	-44.3%
Non-operating Expenses	<u>5,364,988</u>	<u>1,880,756</u>	<u>-64.9%</u>
Net Income (Loss)	<u>(444,894)</u>	<u>(4,033,592)</u>	<u>-806.6%</u>

**Figure 7: Five Year Trend of County Enterprise Operations:
Operating Revenues and Net Income**

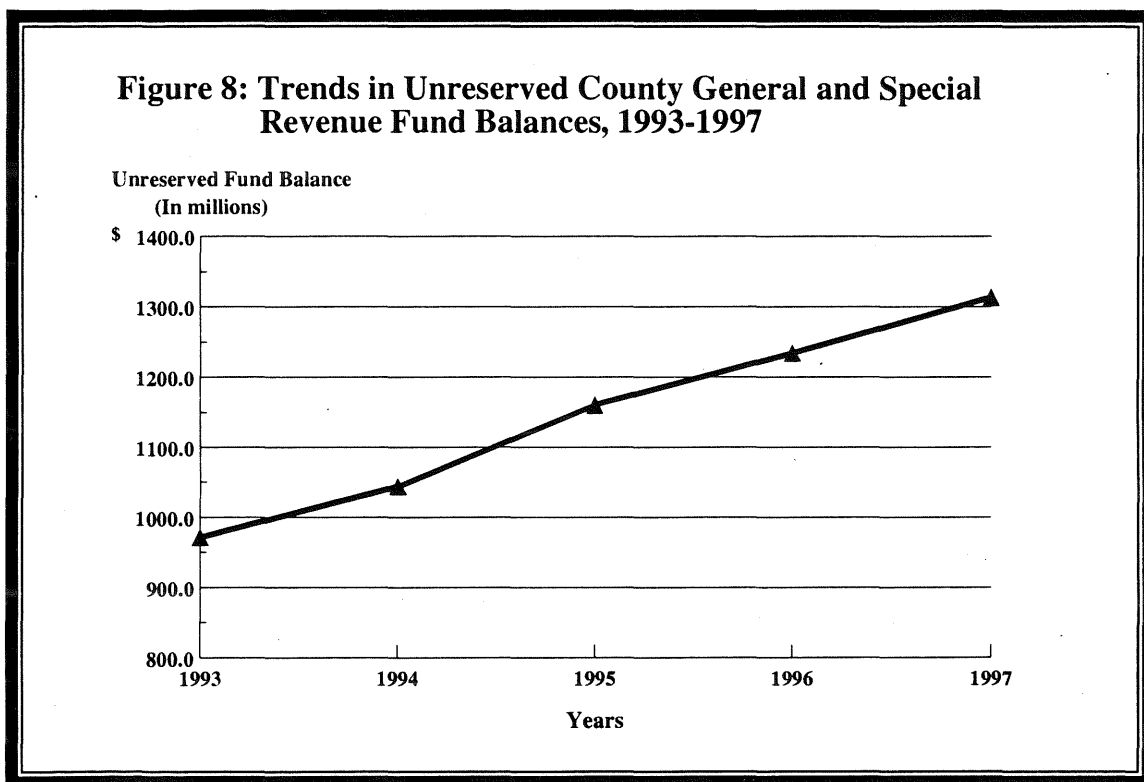


Fund Balances of the General Fund and Special Revenue Funds

The unreserved fund balances in the General and Special Revenue Funds (hereinafter unreserved fund balances) of counties totaled \$1.31 billion in 1997. This represents an increase of 6.5 percent over the unreserved fund balances in 1996. The largest unreserved fund balance increase was posted by Traverse County, whose fund balance increased by 66.3 percent between 1996 and 1997. The largest fund balance decrease was recorded by Cottonwood County, whose fund balance dropped by 46.0 percent between 1996 and 1997. From 1996 to 1997, 68 counties increased their unreserved fund balance and 19 counties decreased their fund balance.

Comparing county unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. Counties should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. County unreserved fund balances as a percent of total current expenditures averaged 45.9 percent in 1997. Unreserved fund balances as a percent of total current expenditures ranged from 140.2 percent in Mower County to 13.9 percent in Polk County. Mower County had total current expenditures of \$21.7 million and an unreserved fund balance of \$30.4 million. Polk County had total current expenditures of \$28.3 million and an unreserved fund balance of \$3.9 million. For a further discussion of fund balances, please see Appendix A.

Figure 8 shows a five-year trend in the unreserved fund balances in the General and Special Revenue Funds of counties.



DATA TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1993 through 1997

	1993		1994		1995		1996		1997		1996/1997 % Increase [Decrease]	5-Year Change
Population (1997 Estimates) [*]	4,515,118		4,570,355		4,626,514		4,682,748		4,735,830			
Net Taxable Tax Capacity	3,195,403,284		3,157,983,863		3,080,442,998		3,270,206,603		3,496,965,884			
1996 Tax Levy (Payable 1997)	1,012,644,234		1,048,694,974		1,110,263,250		1,158,011,791		1,204,601,176			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	1,111,787,499	37.6%	1,154,044,084	37.6%	1,219,557,842	39.9%	1,279,091,203	38.9%	1,339,136,552	38.4%	4.7%	20.4%
Special Assessments	16,951,391	0.6%	18,488,504	0.6%	19,799,459	0.6%	21,893,879	0.7%	24,219,168	0.7%	10.6%	42.9%
Licenses and Permits	10,743,443	0.4%	12,535,135	0.4%	13,025,820	0.4%	14,154,643	0.4%	15,020,289	0.4%	6.1%	39.8%
Intergovernmental Revenues												
Federal Grants												
Highways	44,089,398	1.5%	43,077,024	1.4%	31,579,582	1.0%	55,781,812	1.7%	25,657,058	0.7%	-54.0%	-41.8%
Human Services	309,977,326	10.5%	307,875,304	10.0%	294,374,729	9.6%	300,489,397	9.1%	247,505,161	7.1%	-17.6%	-20.2%
Disaster	---	---	---	---	---	---	4,249,279	0.1%	32,583,517	0.9%	666.8%	---
All Other	38,587,237	1.3%	48,485,400	1.6%	52,540,737	1.7%	43,206,568	1.3%	55,025,434	1.6%	27.4%	42.6%
Total Federal Grants	392,653,961	13.3%	399,437,728	13.0%	378,495,048	12.4%	403,727,056	12.3%	360,771,170	10.3%	-10.6%	-8.1%
State Grants												
HACA	175,685,651	5.9%	193,382,542	6.3%	195,648,709	6.4%	182,541,986	5.6%	186,409,166	5.3%	2.1%	6.1%
Manufactured Home HACA	2,358,013	0.1%	1,505,948	0.0%	1,602,812	0.1%	1,563,036	0.0%	1,625,873	0.0%	4.0%	-31.0%
Local Performance Aid	---	---	---	---	---	---	---	---	4,497,655	0.1%	---	---
Attached Machinery Aid	2,386,017	0.1%	2,337,613	0.1%	2,337,518	0.1%	2,381,787	0.1%	2,388,282	0.1%	0.3%	0.1%
Disparity Reduction Aid	15,160,399	0.5%	14,962,820	0.5%	15,614,314	0.5%	15,645,995	0.5%	15,804,338	0.5%	1.0%	4.2%
Highways	261,647,763	8.8%	272,869,126	8.9%	280,724,805	9.2%	327,700,079	10.0%	314,958,516	9.0%	-3.9%	20.4%
Human Services	310,625,661	10.5%	284,954,527	9.3%	221,363,611	7.2%	275,548,377	8.4%	269,000,940	7.7%	-2.4%	-13.4%
Criminal Justice Aid	---	---	---	---	---	---	10,925,621	0.3%	12,406,645	0.4%	13.6%	---
PERA Aid	---	---	---	---	---	---	---	---	451,392	0.0%	---	---
Police Aid	---	---	---	---	---	---	1,909,566	0.1%	2,652,907	0.1%	38.9%	---
All Other	141,822,510	4.8%	164,192,162	5.3%	145,025,480	4.7%	158,323,670	4.8%	180,397,448	5.2%	13.9%	27.2%
Total State Grants	909,686,014	30.7%	934,204,738	30.4%	862,317,249	28.2%	976,540,117	29.7%	990,593,162	28.4%	1.4%	8.9%
Local Units Grants	22,028,646	0.7%	29,763,977	1.0%	25,282,354	0.8%	24,400,651	0.7%	31,250,086	0.9%	28.1%	41.9%
Total Intergovernmental Revenues	1,324,368,621	44.7%	1,363,406,443	44.4%	1,266,094,651	41.4%	1,404,667,824	42.7%	1,382,614,418	39.6%	-1.6%	4.4%
Charges for Services	245,024,286	8.3%	252,524,870	8.2%	236,491,676	7.7%	262,061,195	8.0%	342,736,671	9.8%	30.8%	39.9%
Fines and Forfeits	18,196,603	0.6%	18,171,962	0.6%	20,325,395	0.7%	20,927,004	0.6%	22,992,324	0.7%	9.9%	26.4%
Interest Earnings	100,043,391	3.4%	101,863,561	3.3%	123,225,135	4.0%	123,410,740	3.8%	164,477,943	4.7%	33.3%	64.4%
All Other Revenues	133,185,840	4.5%	151,276,798	4.9%	157,545,052	5.2%	161,280,473	4.9%	198,089,671	5.7%	22.8%	48.7%
Total Revenues	2,960,301,074	100.0%	3,072,311,357	100.0%	3,056,065,030	100.0%	3,287,486,961	100.0%	3,489,287,036	100.0%	6.1%	17.9%
Other Financing Sources												
Borrowing												
Bonds Issued	158,139,150		57,922,246		68,239,500		55,286,541		140,329,774			
Other Long-term Debt	30,431,351		20,176,847		15,286,323		27,517,408		45,438,585			
Total Borrowing	188,570,501		78,099,093		83,525,823		82,803,949		185,768,359			
Other Sources	397,104		1,640,275		392,388		933,117		3,559,259			
Transfers From												
Enterprise Funds	2,336,802		1,016,805		661,879		1,020,365		450,614			
Governmental Funds	87,963,573		72,427,131		59,063,332		76,838,142		120,396,829			
Total Revenues and Other Sources	3,239,569,054		3,225,494,661		3,199,708,452		3,449,082,534		3,799,462,097			

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

EXPENDITURES	1993		1994		1995		1996		1997		1996/1997 % Increase [Decrease]	5-Year Change	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%			
General Government	- Current Expenditures	378,322,244	12.5%	418,235,056	13.5%	432,323,344	14.1%	456,419,322	13.8%	482,388,917	13.7%	5.7%	27.5%
	- Capital Outlay	50,643,326	1.7%	62,203,719	2.0%	47,024,301	1.5%	70,135,195	2.1%	105,435,493	3.0%	50.3%	108.2%
	Total General Government	428,965,570	14.2%	480,438,775	15.5%	479,347,645	15.7%	526,554,517	15.9%	587,824,410	16.7%	11.6%	37.0%
Public Safety	- Sheriff	145,258,301	4.8%	161,931,236	5.2%	176,568,088	5.8%	189,596,292	5.7%	247,322,267	7.0%	30.4%	70.3%
	- Corrections	169,214,825	5.6%	186,988,779	6.0%	199,477,204	6.5%	215,090,412	6.5%	195,550,308	5.6%	-9.1%	15.6%
	- All Other	76,092,863	2.5%	68,472,820	2.2%	72,127,036	2.4%	78,184,423	2.4%	84,736,349	2.4%	8.4%	11.4%
	- Capital Outlay	26,103,186	0.9%	23,702,410	0.8%	29,796,271	1.0%	29,651,217	0.9%	52,782,029	1.5%	78.0%	102.2%
	Total Public Safety	416,669,175	13.8%	441,095,245	14.2%	477,968,599	15.6%	512,522,344	15.4%	580,390,953	16.5%	13.2%	39.3%
Streets and Highways	- Administration	28,459,167	0.9%	27,417,511	0.9%	29,094,945	1.0%	27,424,200	0.8%	28,369,209	0.8%	3.4%	-0.3%
	- Maintenance	191,029,560	6.3%	187,592,145	6.0%	189,779,318	6.2%	210,257,880	6.3%	248,638,312	7.1%	18.3%	30.2%
	- Capital Outlay	293,031,072	9.7%	302,849,272	9.8%	301,132,228	9.8%	359,177,634	10.8%	302,912,919	8.6%	-15.7%	3.4%
	Total Streets and Highways	512,519,799	17.0%	517,858,928	16.7%	520,006,491	17.0%	596,859,714	18.0%	579,920,440	16.5%	-2.8%	13.2%
Sanitation	- Current Expenditures	41,628,318	1.4%	49,772,485	1.6%	48,526,968	1.6%	51,787,608	1.6%	61,761,519	1.8%	19.3%	48.4%
	- Capital Outlay	5,616,491	0.2%	4,496,739	0.1%	1,819,272	0.1%	658,030	0.0%	538,387	0.0%	-18.2%	-90.4%
	Total Sanitation	47,244,809	1.6%	54,269,224	1.7%	50,346,240	1.6%	52,445,638	1.6%	62,299,906	1.8%	18.8%	31.9%
Human Services	- Income Maintenance	368,462,377	12.2%	369,434,461	11.9%	284,233,963	9.3%	344,441,010	10.4%	323,124,968	9.2%	-6.2%	-12.3%
	- Social Services	541,579,547	17.9%	531,230,808	17.1%	511,393,996	16.7%	526,675,556	15.9%	540,310,887	15.4%	2.6%	-0.2%
	- All Other	260,989,131	8.6%	249,217,511	8.0%	246,499,960	8.1%	261,803,418	7.9%	301,481,151	8.6%	15.2%	15.5%
	- Capital Outlay	2,277,006	0.1%	6,050,177	0.2%	8,671,392	0.3%	7,010,036	0.2%	6,939,512	0.2%	-1.0%	204.8%
	Total Human Services	1,173,308,061	38.8%	1,155,932,957	37.3%	1,050,799,311	34.3%	1,139,930,020	34.4%	1,171,856,518	33.3%	2.8%	-0.1%
Health	- Current Expenditures	114,935,818	3.8%	115,069,637	3.7%	120,362,117	3.9%	125,930,244	3.8%	141,061,196	4.0%	12.0%	22.7%
	- Capital Outlay	4,623,574	0.2%	10,826,452	0.3%	5,960,306	0.2%	7,149,355	0.2%	14,938,248	0.4%	108.9%	223.1%
	Total Health	119,559,392	4.0%	125,896,089	4.1%	126,322,423	4.1%	133,079,599	4.0%	155,999,444	4.4%	17.2%	30.5%
Culture and Recreation	- Current Expenditures	46,754,804	1.5%	48,763,436	1.6%	51,982,204	1.7%	55,141,172	1.7%	58,840,382	1.7%	6.7%	25.8%
	- Capital Outlay	12,339,650	0.4%	9,676,974	0.3%	8,768,543	0.3%	7,686,480	0.2%	7,288,443	0.2%	-5.2%	-40.9%
Parks and Recreation	- Current Expenditures	27,554,320	0.9%	27,038,334	0.9%	31,979,418	1.0%	34,938,680	1.1%	34,363,622	1.0%	-1.6%	24.7%
	- Capital Outlay	3,635,810	0.1%	3,395,376	0.1%	1,973,108	0.1%	7,442,126	0.2%	7,163,498	0.2%	-3.7%	97.0%
	Total Culture and Recreation	90,284,584	3.0%	88,874,120	2.9%	94,703,273	3.1%	105,208,458	3.2%	107,655,945	3.1%	2.3%	19.2%
Conservation of Natural Resources	- Current Expenditures	43,046,781	1.4%	48,003,304	1.5%	51,644,075	1.7%	54,789,030	1.7%	61,592,846	1.8%	12.4%	43.1%
	- Capital Outlay	163,691	0.0%	41,876	0.0%	124,555	0.0%	720,138	0.0%	309,772	0.0%	-57.0%	89.2%
	Total Conservation of Natural Resources	43,210,472	1.4%	48,045,180	1.5%	51,768,630	1.7%	55,509,168	1.7%	61,902,618	1.8%	11.5%	43.3%
Economic Development	- Current Expenditures	28,187,844	0.9%	31,814,869	1.0%	37,905,935	1.2%	32,271,541	1.0%	31,375,190	0.9%	-2.8%	11.3%
	- Capital Outlay	9,926,086	0.3%	6,139	0.0%	66,557	0.0%	912,508	0.0%	7,419,503	0.2%	713.1%	-25.3%
	Total Economic Development	38,113,930	1.3%	31,821,008	1.0%	37,972,492	1.2%	33,184,049	1.0%	38,794,693	1.1%	16.9%	1.8%
All Other	- Current Expenditures	17,576,129	0.6%	18,150,818	0.6%	22,755,037	0.7%	18,761,662	0.6%	19,943,090	0.6%	6.3%	13.5%
	- Capital Outlay	1,665,796	0.1%	3,421,476	0.1%	2,622,041	0.1%	2,543,205	0.1%	6,053,771	0.2%	138.0%	263.4%
	Total All Other	19,241,925	0.6%	21,572,294	0.7%	25,377,078	0.8%	21,304,867	0.6%	25,996,861	0.7%	22.0%	35.1%
Debt Service	- Principal Paid on Bonds	53,069,875	1.8%	60,199,723	1.9%	73,389,929	2.4%	71,105,799	2.1%	70,956,888	2.0%	-0.2%	33.7%
	- Other Long-term Debt	24,902,374	0.8%	23,250,170	0.7%	19,223,185	0.6%	19,270,201	0.6%	18,604,876	0.5%	-3.5%	-25.3%
	- Interest and Fiscal Charges	53,732,080	1.8%	52,586,825	1.7%	53,044,422	1.7%	50,349,405	1.5%	51,949,255	1.5%	3.2%	-3.3%
	Total Current Expenditures	2,479,092,029	82.1%	2,539,133,210	81.9%	2,506,653,608	81.9%	2,683,512,450	80.9%	2,860,860,213	81.4%	6.6%	15.4%
	Total Capital Outlay	410,025,688	13.6%	426,670,610	13.8%	407,958,574	13.3%	493,085,924	14.9%	511,781,575	14.6%	3.8%	24.8%
	Total Debt Service	131,704,329	4.4%	136,036,718	4.4%	145,657,536	4.8%	140,725,405	4.2%	141,511,019	4.0%	0.6%	7.4%
	Total Expenditures	3,020,822,046	100.0%	3,101,840,538	100.0%	3,060,269,718	100.0%	3,317,323,779	100.0%	3,514,152,807	100.0%	5.9%	16.3%
	Other Financing Uses												
	Debt Redemption - Refunded Bonds	44,360,444		2,361,373				2,380,528		9,325,000			
	Other Uses	923,974						46,435		14,710			
	Transfers To	1,962,141		6,799,062		3,154,973		2,249,881		1,910,522			
	- Enterprise Funds												
	- Governmental Funds	87,963,573		72,427,131		59,063,332		76,838,142		120,396,829			
	Total Expenditures and Other Uses	3,156,032,178		3,183,428,104		3,122,488,023		3,398,838,765		3,645,799,868			

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (1997 Estimate)	13,949	285,271	29,394	37,615	34,057	5,915	55,286
Net Taxable Tax Capacity	10,198,156	183,316,200	15,853,799	14,648,624	16,830,433	3,263,757	36,603,998
1996 Tax Levy (Payable 1997)	5,691,387	44,457,924	9,085,774	9,555,334	8,519,003	1,754,357	13,400,878
REVENUES							
Taxes	6,234,672	56,754,785	9,771,515	10,083,919	8,701,246	1,857,988	13,417,686
Special Assessments	59	---	508,581	1,151,029	413,591	186,713	651,818
Licenses and Permits	98,923	406,116	138,035	204,247	90,665	8,380	158,500
Intergovernmental Revenues							
Federal Grants							
Highways	351,440	---	---	272,424	---	667,362	1,171,206
Human Services	1,198,436	15,159,644	2,763,612	3,568,375	1,698,086	513,479	2,026,299
Disaster	236,344	212,804	213,158	210,598	168,895	1,030,017	231,606
All Other	549,463	4,762,114	409,320	655,985	234,924	81,546	340,425
Total Federal Grants	2,335,683	20,134,562	3,386,090	4,707,382	2,101,905	2,292,404	3,769,536
State Grants							
HACA	1,009,697	11,555,817	767,358	80,295	1,009,927	637,346	2,046,887
Manufactured Home HACA	8,710	272,249	19,119	43,314	33,171	1,971	35,449
Local Performance Aid	---	305,555	32,684	40,916	37,390	6,754	61,551
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	15,316	195	6,249	563	11,752	119,867	102,666
Highways	3,793,462	8,194,540	3,435,805	3,674,376	1,494,602	1,950,411	2,865,055
Human Services	1,160,400	13,145,279	1,764,632	3,859,414	1,323,735	533,114	2,825,547
Criminal Justice Aid	---	1,654,175	---	238,492	149,369	---	359,224
PERA Aid	---	---	---	27,737	---	---	36,159
Police Aid	---	451,911	---	78,540	71,442	---	80,167
All Other	866,081	7,665,327	780,086	909,808	538,335	505,979	1,936,332
Total State Grants	6,853,666	43,335,147	6,805,933	8,953,455	4,669,723	3,755,442	10,414,354
Local Units Grants	9,750	3,634,441	---	---	45,908	8,012	---
Total Intergovernmental Revenues	9,199,099	67,104,150	10,192,023	13,660,837	6,817,536	6,055,858	14,183,890
Charges for Services	949,687	19,095,628	1,862,000	1,990,843	1,215,671	287,845	5,253,591
Fines and Forfeits	178,824	1,516,324	247,993	312,980	208,958	1,346	346,622
Interest Earnings	625,619	7,239,750	944,283	1,492,459	677,120	219,635	2,742,717
All Other Revenues	1,696,250	9,970,634	1,489,671	3,093,244	883,391	270,027	1,440,505
Total Revenues	18,983,133	162,087,387	25,154,101	31,989,558	19,008,178	8,887,792	38,195,329
Other Financing Sources							
Borrowing							
Bonds Issued	---	12,730,000	---	---	---	---	---
Other Long-term Debt	---	2,170,000	116,631	---	3,465,250	---	---
Total Borrowing	---	14,900,000	116,631	---	3,465,250	---	---
Other Sources	---	---	---	30,235	---	---	---
Transfers From							
Enterprise Funds	---	75,000	---	---	---	---	---
Governmental Funds	90,730	7,321,754	128,873	1,249,703	496,019	---	1,027,415
Total Revenues and Other Sources	19,073,863	184,384,141	25,399,605	33,269,496	22,969,447	8,887,792	39,222,744

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government - Current Expenditures	2,430,292	25,145,989	3,120,166	3,676,889	2,820,700	1,063,447	4,831,179
- Capital Outlay	---	3,080,775	---	3,195,129	---	---	4,043,808
Total General Government	2,430,292	28,226,764	3,120,166	6,872,018	2,820,700	1,063,447	8,874,987
Public Safety - Sheriff	1,263,875	13,625,244	1,981,342	2,107,939	1,396,225	457,624	1,658,518
- Corrections	981,295	12,616,043	1,172,277	1,555,947	1,632,855	30,801	1,982,381
- All Other	76,064	422,561	43,132	21,134	166,935	65,417	39,328
- Capital Outlay	---	2,860,730	---	---	389,331	---	---
Total Public Safety	2,321,234	29,524,578	3,196,751	3,685,020	3,585,346	553,842	3,680,227
Streets and Highways - Administration	349,524	508,669	246,603	200,174	128,300	213,551	353,123
- Maintenance	1,543,035	4,021,713	2,666,849	2,642,051	1,479,677	3,022,107	3,230,313
- Construction	3,023,703	17,541,157	2,611,884	2,056,982	975,807	690,591	5,086,447
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	4,916,262	22,071,539	5,525,336	4,899,207	2,583,784	3,926,249	8,669,883
Sanitation - Current Expenditures	411,717	4,757,948	1,227,376	2,205,950	358,752	191,057	1,531,154
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	411,717	4,757,948	1,227,376	2,205,950	358,752	191,057	1,531,154
Human Services - Income Maintenance	1,495,550	18,975,246	2,139,378	3,991,162	1,978,520	492,455	3,223,015
- Social Services	2,410,934	23,455,274	5,843,219	7,582,070	3,448,438	950,020	7,552,768
- All Other	---	10,780,424	231,308	56,129	---	85,833	---
- Capital Outlay	---	5,015	---	---	---	---	---
Total Human Services	3,906,484	53,215,959	8,213,905	11,629,361	5,426,958	1,528,308	10,775,783
Health - Current Expenditures	397,635	4,991,168	182,400	115,892	788,733	57,769	739,758
- Capital Outlay	---	---	---	---	---	---	---
Total Health	397,635	4,991,168	182,400	115,892	788,733	57,769	739,758
Culture and Recreation							
Libraries - Current Expenditures	116,155	5,267,302	106,700	86,798	270,249	45,367	291,351
- Capital Outlay	---	60,889	---	---	---	---	---
Parks and Recreation - Current Expenditures	276,361	4,215,294	298,548	292,961	61,261	23,829	423,940
- Capital Outlay	---	31,132	---	---	---	---	---
Total Culture and Recreation	392,516	9,574,617	405,248	379,759	331,510	69,196	715,291
Conservation of Natural Resources - Current Expenditures	1,458,737	594,005	1,100,467	1,238,969	208,067	444,376	1,328,321
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,458,737	594,005	1,100,467	1,238,969	208,067	444,376	1,328,321
Economic Development - Current Expenditures	70,633	4,588,396	140,690	116,953	79,684	1,214	174,475
- Capital Outlay	---	3,949,843	---	---	---	---	---
Total Economic Development	70,633	8,538,239	140,690	116,953	79,684	1,214	174,475
All Other - Current Expenditures	---	857,649	144,385	451,109	8,700	127,084	---
- Capital Outlay	---	---	---	---	527,370	---	---
Total All Other	0	857,649	144,385	451,109	536,070	127,084	0
Debt Service - Principal Paid on Bonds	200,000	8,988,913	80,000	567,500	415,000	---	365,000
- Other Long-term Debt	---	2,517,417	121,486	52,183	81,636	---	557,949
- Interest and Fiscal Charges	18,900	5,812,676	233,078	465,342	587,183	7,303	148,798
Total Current Expenditures	13,281,807	134,822,925	20,644,840	26,342,127	14,827,096	7,271,951	27,359,624
Total Capital Outlay	3,023,703	27,529,541	2,611,884	5,252,111	1,892,508	690,591	9,130,255
Total Debt Service	218,900	17,319,006	434,564	1,085,025	1,083,819	7,303	1,071,747
Total Expenditures	16,524,410	179,671,472	23,691,288	32,679,263	17,803,423	7,969,845	37,561,626
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	90,730	7,321,754	128,873	1,249,703	496,019	---	1,027,415
Total Expenditures and Other Uses	16,615,140	186,993,226	23,820,161	33,928,966	18,299,442	7,969,845	38,589,041
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	5,698,853	28,421,900	5,938,941	5,910,488	3,570,174	1,244,447	17,417,094
Special Revenue Fund Unreserved Fund Balance	6,899,480	21,022,463	8,931,457	9,988,438	5,557,232	4,048,552	13,718,854
Total	12,598,333	49,444,363	14,870,398	15,898,926	9,127,406	5,292,999	31,135,948
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	94.9%	36.7%	72.0%	60.4%	61.6%	72.8%	113.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (1997 Estimate)	28,006	30,974	61,377	24,531	13,183	38,937	52,994
Net Taxable Tax Capacity	14,885,354	15,678,699	45,254,788	25,486,011	8,568,565	21,116,352	22,779,812
1996 Tax Levy (Payable 1997)	5,996,360	9,214,032	18,647,212	9,239,191	3,652,775	11,157,150	12,046,400
REVENUES							
Taxes	5,784,622	9,492,753	22,508,546	11,181,631	3,692,276	11,490,317	11,018,442
Special Assessments	486,745	160,990	2,072	---	377,930	479,343	298,714
Licenses and Permits	15,687	57,035	365,576	53,274	10,530	387,396	16,378
Intergovernmental Revenues							
Federal Grants							
Highways	71,200	---	12,213	977,637	17,611	---	---
Human Services	676,947	2,878,331	2,114,159	2,268,104	890,437	1,507,956	3,506,680
Disaster	388,628	4,861	40,082	58,900	1,473,189	4,656	1,513,323
All Other	370,438	101,908	627,160	1,437,410	168,087	422,562	564,266
Total Federal Grants	1,507,213	2,985,100	2,793,614	4,742,051	2,549,324	1,935,174	5,584,269
State Grants							
HACA	1,569,421	1,522,993	3,697,040	631,220	964,735	2,234,179	1,389,515
Manufactured Home HACA	---	---	68,622	---	5,639	56,756	---
Local Performance Aid	30,910	34,249	63,894	---	14,677	---	58,884
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	39,386	527,131	3,612	10,925	170,013	6,940	1,452,417
Highways	2,488,433	5,402,998	2,091,281	4,604,411	1,653,102	2,852,205	3,644,585
Human Services	1,720,955	2,182,306	1,841,813	1,982,404	800,569	1,716,937	3,219,254
Criminal Justice Aid	126,209	---	262,968	179,270	50,875	---	281,000
PERA Aid	---	27,670	45,274	---	---	---	---
Police Aid	43,394	---	179,881	---	---	---	---
All Other	1,092,500	1,042,666	1,540,503	1,527,565	410,466	1,408,235	859,976
Total State Grants	7,111,208	11,230,952	9,794,888	8,935,795	4,070,076	8,275,252	10,977,864
Local Units Grants	88,520	528,259	2,111,282	22,793	68,897	154,923	60,301
Total Intergovernmental Revenues	8,706,941	14,744,311	14,699,784	13,700,639	6,688,297	10,365,349	16,622,434
Charges for Services	3,069,226	1,837,494	5,373,377	1,944,275	633,284	2,280,136	1,268,296
Fines and Forfeits	120,272	219,392	402,422	180,634	---	351,459	341,687
Interest Earnings	455,945	602,191	2,768,928	1,053,270	604,030	806,487	712,392
All Other Revenues	883,271	1,311,461	1,357,869	2,714,839	781,159	2,130,976	1,431,651
Total Revenues	19,522,709	28,425,627	47,478,574	30,828,562	12,787,506	28,291,463	31,709,994
Other Financing Sources							
Borrowing							
Bonds Issued	316,092	---	5,792,806	---	---	3,795,000	660,000
Other Long-term Debt	---	---	11,725	---	---	---	---
Total Borrowing	316,092	---	5,804,531	---	---	3,795,000	660,000
Other Sources	---	---	---	952,161	8,550	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	25,000	---	705,063	793,033	75,000	5,384,239	75,000
Total Revenues and Other Sources	19,863,801	28,425,627	53,988,168	32,573,756	12,871,056	37,470,702	32,444,994

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government - Current Expenditures	2,346,791	4,251,203	9,172,852	3,471,374	1,703,599	3,456,014	4,860,133
- Capital Outlay	---	---	563,100	---	---	567,652	---
Total General Government	2,346,791	4,251,203	9,735,952	3,471,374	1,703,599	4,023,666	4,860,133
Public Safety - Sheriff	1,040,996	2,190,750	7,098,481	2,101,241	648,361	1,846,397	2,508,904
- Corrections	1,432,117	1,658,442	741,892	1,156,763	382,554	1,641,500	1,725,000
- All Other	562,085	41,862	201,863	85,066	38,729	67,191	500,063
- Capital Outlay	---	---	---	---	---	113,586	553,152
Total Public Safety	3,035,198	3,891,054	8,042,236	3,343,070	1,069,644	3,668,674	5,287,119
Streets and Highways - Administration	141,625	370,945	207,988	489,161	137,154	460,771	344,709
- Maintenance	1,514,779	2,579,587	2,640,277	2,558,601	2,798,285	2,725,551	3,111,603
- Construction	1,627,211	4,671,087	4,070,929	4,527,524	1,732,488	982,360	3,445,074
- Other Capital Outlay	---	---	---	---	---	1,499,907	---
Total Streets and Highways	3,283,615	7,621,619	6,919,194	7,575,286	4,667,927	5,668,589	6,901,386
Sanitation - Current Expenditures	496,416	935,780	---	1,582,760	495,113	426,893	1,280
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	496,416	935,780	---	1,582,760	495,113	426,893	1,280
Human Services - Income Maintenance	1,843,781	2,352,805	1,813,812	2,346,693	1,175,135	2,027,529	3,514,811
- Social Services	3,406,344	5,540,123	9,012,751	4,944,772	2,580,493	5,047,936	9,610,951
- All Other	340,517	---	---	478,147	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	5,590,642	7,892,928	10,826,563	7,769,612	3,755,628	7,075,465	13,125,762
Health - Current Expenditures	1,027,675	1,095,749	1,317,717	1,515,549	75,597	1,354,626	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,027,675	1,095,749	1,317,717	1,515,549	75,597	1,354,626	---
Culture and Recreation							
Libraries - Current Expenditures	59,588	78,299	748,718	---	213,631	238,762	164,681
- Capital Outlay	---	---	11,725	---	---	---	---
Parks and Recreation - Current Expenditures	510,315	251,886	421,025	76,843	56,612	241,788	210,623
- Capital Outlay	---	---	832,860	---	---	27,876	---
Total Culture and Recreation	569,903	330,185	2,014,328	76,843	270,243	508,426	375,304
Conservation of Natural Resources - Current Expenditures	692,112	683,659	478,747	2,461,550	797,730	439,959	1,008,169
- Capital Outlay	---	---	---	---	---	2,968	---
Total Conservation of Natural Resources	692,112	683,659	478,747	2,461,550	797,730	442,927	1,008,169
Economic Development - Current Expenditures	46,946	460,763	5,165	412,480	17,686	502,768	259,384
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	46,946	460,763	5,165	412,480	17,686	502,768	259,384
All Other - Current Expenditures	110,191	---	---	---	77,798	994,789	377,053
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	110,191	0	0	0	77,798	994,789	377,053
Debt Service - Principal Paid on Bonds	373,000	195,000	540,000	350,000	85,000	1,415,000	295,000
- Other Long-term Debt	27,358	53,707	34,325	556,095	---	15,000	---
- Interest and Fiscal Charges	271,089	338,805	1,221,377	163,061	9,244	522,368	1,403,716
Total Current Expenditures	15,572,278	22,491,853	33,861,288	23,681,000	11,198,477	21,472,474	28,197,364
Total Capital Outlay	1,627,211	4,671,087	5,478,614	4,527,524	1,732,488	3,194,349	3,998,226
Total Debt Service	671,447	587,512	1,795,702	1,069,156	94,244	1,952,368	1,698,716
Total Expenditures	17,870,936	27,750,452	41,135,604	29,277,680	13,025,209	26,619,191	33,894,306
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	350,424
- Governmental Funds	25,000	---	705,063	793,033	75,000	5,384,239	75,000
Total Expenditures and Other Uses	17,895,936	27,750,452	41,840,667	30,070,713	13,100,209	32,003,430	34,319,730
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,184,736	2,461,700	18,494,173	6,149,580	4,253,342	4,438,866	3,614,967
Special Revenue Fund Unreserved Fund Balance	5,425,261	3,484,297	14,533,856	5,550,437	5,677,596	6,341,461	4,839,491
Total	6,609,997	5,945,997	33,028,029	11,700,017	9,930,938	10,780,327	8,454,458
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	42.4%	26.4%	97.5%	49.4%	88.7%	50.2%	30.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (1997 Estimate)	8,467	4,437	12,930	50,578	332,657	17,122	31,274
Net Taxable Tax Capacity	6,614,953	7,009,435	9,040,976	46,809,556	282,960,584	8,673,554	21,514,369
1996 Tax Levy (Payable 1997)	3,731,840	3,098,408	3,954,165	12,817,112	64,053,329	3,292,781	9,109,885
REVENUES							
Taxes	3,845,049	4,615,011	4,000,999	13,930,781	75,147,939	3,389,109	9,287,476
Special Assessments	368,534	---	151,571	26,397	---	56,839	55,385
Licenses and Permits	10,065	76,047	5,629	406,873	665,219	41,901	184,432
Intergovernmental Revenues							
Federal Grants							
Highways	---	519,023	---	---	213,520	---	---
Human Services	1,164,545	266,769	811,299	1,727,166	6,971,727	288,807	1,596,803
Disaster	141,066	1,376	398,140	---	28,396	25,466	94,161
All Other	249,979	694,983	340,049	362,626	4,018,773	4,255	102,220
Total Federal Grants	1,555,590	1,482,151	1,549,488	2,089,792	11,232,416	318,528	1,793,184
State Grants							
HACA	270,641	408,335	1,013,743	1,247,031	10,876,996	1,269,164	1,681,354
Manufactured Home HACA	4,261	2,134	1,171	19,509	187,420	---	18,237
Local Performance Aid	9,473	4,670	14,310	27,143	354,460	18,694	34,098
Attached Machinery Aid	---	---	---	59,063	375,772	---	---
Disparity Reduction Aid	70,447	4,544	73,216	16,356	3,025	301,435	9,157
Highways	1,515,610	2,987,875	2,726,136	4,122,659	7,880,630	2,122,121	2,665,679
Human Services	680,206	315,778	755,893	3,000,944	13,585,358	657,517	1,846,757
Criminal Justice Aid	45,186	---	44,233	406,760	1,734,744	81,130	---
PERA Aid	8,872	---	8,929	---	---	15,611	---
Police Aid	25,234	---	---	98,926	345,283	---	---
All Other	373,957	679,864	332,317	715,157	9,467,357	534,916	794,866
Total State Grants	3,003,887	4,403,200	4,969,948	9,713,548	44,811,045	5,000,588	7,050,148
Local Units Grants	17,491	477,732	---	206,462	4,986,671	---	98,790
Total Intergovernmental Revenues	4,576,968	6,363,083	6,519,436	12,009,802	61,030,132	5,319,116	8,942,122
Charges for Services	606,325	1,593,336	794,384	5,870,579	27,318,023	1,980,299	1,801,722
Fines and Forfeits	62,555	52,660	52,045	424,403	1,245,559	83,125	220,776
Interest Earnings	527,930	880,872	435,248	1,065,557	11,084,892	202,541	857,171
All Other Revenues	688,512	502,820	499,335	995,660	2,658,834	622,794	563,245
Total Revenues	10,685,938	14,083,829	12,458,647	34,730,052	179,150,598	11,695,724	21,912,329
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,450,000	1,151,184	1,458,095	---	---	---
Other Long-term Debt	---	---	---	---	461,713	892,199	247,937
Total Borrowing	---	2,450,000	1,151,184	1,458,095	461,713	892,199	247,937
Other Sources	---	---	---	---	53,011	---	---
Transfers From							
Enterprise Funds	100,000	---	---	239,364	---	1,250	---
Governmental Funds	400,000	1,952,508	226,057	51,182	8,009,115	278,257	215,732
Total Revenues and Other Sources	11,185,938	18,486,337	13,835,888	36,478,693	187,674,437	12,867,430	22,375,998

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government - Current Expenditures	1,068,833	1,610,923	1,259,785	7,723,628	33,419,956	2,006,018	3,516,826
- Capital Outlay	---	5,342,608	209,691	---	4,669,155	---	2,106,713
Total General Government	1,068,833	6,953,531	1,469,476	7,723,628	38,089,111	2,006,018	5,623,539
Public Safety - Sheriff	612,537	893,013	460,567	3,810,371	11,439,646	1,549,302	1,758,283
- Corrections	293,936	147,958	305,523	378,109	7,125,038	125,611	1,248,098
- All Other	63,503	27,406	9,671	178,810	267,060	21,808	29,979
- Capital Outlay	2,100,950	---	---	---	4,979,420	---	---
Total Public Safety	3,070,926	1,068,377	775,761	4,367,290	23,811,164	1,696,721	3,036,360
Streets and Highways - Administration	231,906	139,481	274,756	537,887	371,675	262,239	357,976
- Maintenance	1,564,547	1,272,372	1,944,183	2,326,108	4,403,739	1,434,022	2,565,826
- Construction	1,083,076	2,845,251	1,759,256	3,505,135	16,883,596	1,648,359	2,156,339
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,879,529	4,257,104	3,978,195	6,369,130	21,659,010	3,344,620	5,080,141
Sanitation - Current Expenditures	499,173	588,923	334,689	---	6,588,108	---	1,861
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	499,173	588,923	334,689	---	6,588,108	---	---
Human Services - Income Maintenance	1,375,627	265,590	955,311	3,948,942	23,631,645	785,183	1,528,025
- Social Services	1,297,113	873,157	2,180,119	7,537,743	35,590,634	1,730,510	4,950,013
- All Other	131,169	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,803,909	1,138,747	3,135,430	11,486,685	59,222,279	2,515,693	6,478,038
Health - Current Expenditures	68,588	446,411	85,421	1,596,890	6,173,350	556,878	3,214
- Capital Outlay	---	---	---	---	---	---	---
Total Health	68,588	446,411	85,421	1,596,890	6,173,350	556,878	---
Culture and Recreation							
Libraries - Current Expenditures	56,083	77,258	43,591	275,924	6,538,993	30,857	451,387
- Capital Outlay	---	---	---	---	15,895	---	12,743
Parks and Recreation - Current Expenditures	140,079	844,224	145,098	123,307	3,468,950	122,582	390,414
- Capital Outlay	---	511,140	---	---	---	1,162,173	---
Total Culture and Recreation	196,162	1,432,622	188,689	399,231	10,023,838	1,315,612	854,544
Conservation of Natural Resources - Current Expenditures	911,439	93,128	2,003,873	822,243	1,001,956	240,180	348,158
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	911,439	93,128	2,003,873	822,243	1,001,956	240,180	348,158
Economic Development - Current Expenditures	11,200	599,417	4,158	68,994	4,747,744	31,398	24,003
- Capital Outlay	---	283,811	---	---	---	---	---
Total Economic Development	11,200	883,228	4,158	68,994	4,747,744	31,398	24,003
All Other - Current Expenditures	206,633	67,266	258,668	651,402	---	217,049	291,387
- Capital Outlay	---	---	---	---	15,060	---	80,756
Total All Other	206,633	67,266	258,668	651,402	15,060	217,049	372,143
Debt Service - Principal Paid on Bonds	---	225,000	350,000	145,000	3,000,000	---	610,000
- Other Long-term Debt	4,482	40,687	6,760	248,252	1,051,028	163,459	206,861
- Interest and Fiscal Charges	3,190	666,619	325,672	117,405	5,246,376	127,941	454,463
Total Current Expenditures	8,532,366	7,946,527	10,265,413	29,980,358	144,768,494	9,113,637	17,465,450
Total Capital Outlay	3,184,026	8,982,810	1,968,947	3,505,135	26,563,126	2,810,532	4,356,551
Total Debt Service	7,672	932,306	682,432	510,657	9,297,404	291,400	1,271,324
Total Expenditures	11,724,064	17,861,643	12,916,792	33,996,150	180,629,024	12,215,569	23,093,325
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	64,674	250,000
- Governmental Funds	400,000	1,952,508	226,057	51,182	8,009,115	278,257	215,732
Total Expenditures and Other Uses	12,124,064	19,814,151	13,142,849	34,047,332	188,638,139	12,558,500	23,559,057
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	474,797	4,501,630	2,602,606	5,745,862	47,314,802	1,708,221	3,491,738
Special Revenue Fund Unreserved Fund Balance	4,659,254	3,547,339	(359,669)	6,907,269	64,507,787	2,756,506	2,299,907
Total	5,134,051	8,048,969	2,242,937	12,653,131	111,822,589	4,464,727	5,791,645
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	60.2%	101.3%	21.8%	42.2%	77.2%	49.0%	33.2%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (1997 Estimate)	16,548	20,969	32,429	42,987	6,185	1,075,907	19,330
Net Taxable Tax Capacity	11,278,190	9,252,175	16,794,151	45,326,090	4,642,264	1,083,247,341	8,011,765
1996 Tax Levy (Payable 1997)	4,212,742	3,866,226	6,774,255	11,923,347	2,130,446	336,033,141	3,557,121
REVENUES							
Taxes	4,300,559	4,001,343	6,887,487	11,468,608	2,131,715	362,596,880	3,651,418
Special Assessments	341,172	---	683,983	1,527	67,814	---	---
Licenses and Permits	1,173	7,665	14,817	175,655	285	2,437,680	26,033
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,092,162	---	---	3,955	10,455,623	---
Human Services	3,078	310,511	1,186,642	1,865,658	452,151	81,741,111	306,515
Disaster	332,649	4,762	73,635	24,250	641,407	---	4,453
All Other	289,815	112,492	84,198	155,201	99,299	14,711,594	119,503
Total Federal Grants	625,542	1,519,927	1,344,475	2,045,109	1,196,812	106,908,328	430,471
State Grants							
HACA	907,698	983,218	1,698,710	991,062	516,917	34,344,745	1,123,126
Manufactured Home HACA	---	---	---	13,880	2,501	45,847	---
Local Performance Aid	18,673	---	36,714	---	6,996	1,192,058	21,432
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	100,288	291,690	79,633	96,375	8,308	---	188,527
Highways	2,219,569	7,818,580	3,435,190	3,031,261	2,069,074	14,250,179	4,395,331
Human Services	6,571	1,339,733	2,003,166	1,897,421	486,863	66,162,598	727,367
Criminal Justice Aid	73,695	76,400	154,160	---	29,113	---	79,214
PERA Aid	---	---	22,063	---	---	---	11,945
Police Aid	35,590	---	---	---	---	---	---
All Other	410,113	664,154	676,122	963,696	406,145	54,013,095	536,905
Total State Grants	3,772,197	11,173,775	8,105,758	6,993,695	3,525,917	170,008,522	7,083,847
Local Units Grants	1,500	1,886	---	---	---	5,457,315	---
Total Intergovernmental Revenues	4,399,239	12,695,588	9,450,233	9,038,804	4,722,729	282,374,165	7,514,318
Charges for Services	305,779	2,585,252	3,174,115	1,377,581	590,483	63,968,722	2,275,312
Fines and Forfeits	87,969	90,724	278,601	270,781	---	1,947,695	92,336
Interest Earnings	403,604	447,778	993,005	1,239,131	77,805	58,429,153	351,868
All Other Revenues	446,525	571,258	311,239	1,826,810	408,994	67,981,616	758,910
Total Revenues	10,286,020	20,399,608	21,793,480	25,398,897	7,999,825	839,735,911	14,670,195
Other Financing Sources							
Borrowing							
Bonds Issued	1,009,973	---	695,000	4,949,994	---	75,233,866	---
Other Long-term Debt	---	---	---	---	---	7,000,000	---
Total Borrowing	1,009,973	---	695,000	4,949,994	---	82,233,866	---
Other Sources	---	---	246,727	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	35,000	---
Governmental Funds	270,276	14,673	---	1,460,032	171,114	63,071,626	128,533
Total Revenues and Other Sources	11,566,269	20,414,281	22,735,207	31,808,923	8,170,939	985,076,403	14,798,728

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government - Current Expenditures	1,356,719	1,759,590	2,750,739	4,710,245	920,887	81,389,125	2,041,581
- Capital Outlay	174,875	---	230,211	---	---	53,158,909	---
Total General Government	1,531,594	1,759,590	2,980,950	4,710,245	920,887	134,548,034	2,041,581
Public Safety - Sheriff	747,016	919,937	1,089,479	2,374,646	546,161	62,499,231	668,352
- Corrections	244,830	665,224	746,317	1,928,338	92,379	50,693,385	509,227
- All Other	46,693	21,957	24,365	237,674	2,497	66,333,263	62,688
- Capital Outlay	---	---	44,534	2,456,205	---	26,814,018	---
Total Public Safety	1,038,539	1,607,118	1,904,695	6,996,863	641,037	206,339,897	1,240,267
Streets and Highways - Administration	178,012	252,171	186,329	191,591	199,111	255,606	88,789
- Maintenance	1,948,359	2,042,119	2,055,807	3,346,242	2,144,114	20,725,706	1,705,218
- Construction	2,102,432	8,320,452	2,258,108	2,938,249	952,430	5,192,093	3,618,882
- Other Capital Outlay	---	---	93,917	---	---	---	---
Total Streets and Highways	4,228,803	10,614,742	4,594,161	6,476,082	3,295,655	26,173,405	5,412,889
Sanitation - Current Expenditures	105,922	576,928	361,111	200,735	360,792	---	625,569
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	105,922	576,928	361,111	200,735	360,792	---	625,569
Human Services - Income Maintenance	---	1,850,641	1,789,321	2,277,327	613,414	86,560,966	784,337
- Social Services	---	1,355,887	6,327,458	4,699,958	1,185,601	6,663,684	2,265,971
- All Other	1,110,276	---	162,394	---	---	270,372,483	---
- Capital Outlay	---	---	34,289	---	---	6,586,099	---
Total Human Services	1,110,276	3,206,528	8,313,462	6,977,285	1,799,015	370,183,232	3,050,308
Health - Current Expenditures	---	983,913	1,009,031	---	---	41,867,936	1,122,273
- Capital Outlay	---	---	22,098	---	---	14,889,447	---
Total Health	---	983,913	1,031,129	---	---	56,757,383	1,122,273
Culture and Recreation							
Libraries - Current Expenditures	148,525	90,000	136,012	231,394	37,581	22,861,531	46,474
- Capital Outlay	---	---	---	---	---	7,042,185	---
Parks and Recreation - Current Expenditures	259,035	43,325	60,757	161,128	21,249	---	120,396
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	407,560	133,325	196,769	392,522	58,830	29,903,716	166,870
Conservation of Natural Resources - Current Expenditures	359,666	359,726	597,617	335,601	227,062	---	332,184
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	359,666	359,726	597,617	335,601	227,062	---	332,184
Economic Development - Current Expenditures	371,837	42,977	6,000	89,948	23,014	1,305,061	16,650
- Capital Outlay	---	---	---	---	---	1,955,822	---
Total Economic Development	371,837	42,977	6,000	89,948	23,014	3,260,883	16,650
All Other - Current Expenditures	533,566	203,309	387,288	---	144,914	---	228,879
- Capital Outlay	---	---	62,099	---	---	---	---
Total All Other	533,566	203,309	449,387	0	144,914	0	228,879
Debt Service - Principal Paid on Bonds	1,585,000	95,000	175,000	50,000	85,000	23,225,000	---
- Other Long-term Debt	102,592	6,091	---	475,000	---	600,000	---
- Interest and Fiscal Charges	312,071	44,660	182,373	384,565	23,707	4,290,164	---
Total Current Expenditures	7,410,456	11,167,704	17,690,025	20,784,827	6,518,776	711,527,977	10,618,588
Total Capital Outlay	2,277,307	8,320,452	2,745,256	5,394,454	952,430	115,638,573	3,618,882
Total Debt Service	1,999,663	145,751	357,373	909,565	108,707	28,115,164	---
Total Expenditures	11,687,426	19,633,907	20,792,654	27,088,846	7,579,913	855,281,714	14,237,470
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	21,092	---	---	---
- Governmental Funds	270,276	14,673	---	1,460,032	171,114	63,071,626	128,533
Total Expenditures and Other Uses	11,957,702	19,648,580	20,792,654	28,569,970	7,751,027	918,353,340	14,366,003
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,303,319	2,821,021	5,648,360	1,923,926	736,845	82,634,011	3,663,069
Special Revenue Fund Unreserved Fund Balance	1,907,110	5,436,471	10,805,068	14,172,683	1,034,443	117,313,307	2,763,741
Total	3,210,429	8,257,492	16,453,428	16,096,609	1,771,288	199,947,318	6,426,810
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	43.3%	73.9%	93.0%	77.4%	27.2%	28.1%	60.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (1997 Estimate)	16,717	29,603	43,337	11,750	14,030	41,652	5,510
Net Taxable Tax Capacity	13,472,058	12,970,419	37,198,057	10,500,031	5,070,444	24,384,070	6,946,971
1996 Tax Levy (Payable 1997)	4,536,034	7,187,599	16,650,341	4,594,113	3,809,736	10,588,126	1,735,701
REVENUES							
Taxes	4,958,547	7,407,364	18,076,774	5,034,800	4,036,001	10,572,107	1,840,855
Special Assessments	---	---	---	328,475	151,817	1,324,343	239,851
Licenses and Permits	164,624	325,048	43,344	7,497	46,932	379,056	647
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	---	---	193,108
Human Services	1,149,317	1,482,201	4,514,861	799,753	908,843	2,273,016	314,677
Disaster	47,750	2,564	10,596	305,188	4,075	860,095	974,665
All Other	312,865	323,130	1,051,727	66,903	152,193	463,046	104,718
Total Federal Grants	1,509,932	1,807,895	5,577,184	1,171,844	1,065,111	3,596,157	1,587,168
State Grants							
HACA	614,866	1,959,496	1,948,284	930,273	1,052,555	2,127,581	409,981
Manufactured Home HACA	9,062	38,888	29,435	1,806	23,912	30,484	2,133
Local Performance Aid	18,184	---	47,571	13,132	---	---	6,245
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	58,842	225,777	74,571	6,134	29,724	6,314
Highways	3,298,233	1,898,333	7,099,763	3,379,941	1,960,732	3,272,396	2,403,022
Human Services	1,118,866	1,975,518	4,058,860	676,266	774,624	2,959,321	278,339
Criminal Justice Aid	---	---	---	51,694	---	---	21,074
PERA Aid	7,945	---	---	---	10,751	---	6,801
Police Aid	---	---	---	---	---	---	20,844
All Other	686,358	855,869	2,034,999	286,652	438,368	1,696,409	361,896
Total State Grants	5,753,514	6,786,946	15,854,062	5,414,335	4,267,076	10,115,915	3,516,649
Local Units Grants	2,500	---	2,000	56,541	---	77,678	38,133
Total Intergovernmental Revenues	7,265,946	8,594,841	21,433,246	6,642,720	5,332,187	13,789,750	5,141,950
Charges for Services	593,417	1,122,782	4,587,966	267,567	1,134,707	6,871,065	352,331
Fines and Forfeits	118,083	205,927	384,030	104,293	96,455	7,263	60,264
Interest Earnings	474,857	582,678	1,369,930	311,819	305,487	1,549,471	382,228
All Other Revenues	1,432,156	1,834,126	3,337,809	466,678	866,713	957,243	623,213
Total Revenues	15,007,630	20,072,766	49,233,099	13,163,849	11,970,299	35,450,298	8,641,339
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	3,320,000	---	---	2,650,000	---
Total Borrowing	---	---	3,320,000	---	---	2,650,000	---
Other Sources	---	---	1,661,949	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	3,531	2,875,005	19,158	180,000	1,687,430	294,000
Total Revenues and Other Sources	15,007,630	20,076,297	57,090,053	13,183,007	12,150,299	39,787,728	8,935,339

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
General Government - Current Expenditures	2,155,638	3,380,184	5,248,985	1,353,219	1,543,131	3,406,305	1,317,743
- Capital Outlay	---	10,496	778,080	---	1,708,994	1,181,476	---
Total General Government	2,155,638	3,390,680	6,027,065	1,353,219	3,252,125	4,587,781	1,317,743
Public Safety - Sheriff	877,035	1,481,467	2,494,271	437,040	1,004,490	2,508,636	576,246
- Corrections	559,746	914,513	1,962,247	444,623	145,705	2,281,819	122,469
- All Other	39,060	78,957	125,403	122,349	35,707	1,041,365	297,406
- Capital Outlay	---	---	980,290	---	---	406,464	---
Total Public Safety	1,475,841	2,474,937	5,562,211	1,004,012	1,185,902	6,238,284	996,121
Streets and Highways - Administration	193,654	257,900	332,734	134,387	176,669	495,930	133,072
- Maintenance	2,346,453	1,093,277	8,367,314	2,385,176	1,271,006	3,058,013	1,394,468
- Construction	2,198,235	1,809,090	6,773,058	2,325,884	1,890,666	2,453,844	1,878,983
- Other Capital Outlay	---	---	---	---	---	115,883	---
Total Streets and Highways	4,738,342	3,160,267	15,473,106	4,845,447	3,338,341	6,123,670	3,406,523
Sanitation - Current Expenditures	---	355,667	1,842,447	78,562	150,681	2,294,527	85,388
- Capital Outlay	---	---	9,139	---	---	97,714	---
Total Sanitation	---	355,667	1,851,586	78,562	150,681	2,392,241	85,388
Human Services - Income Maintenance	1,323,218	2,398,509	3,578,001	946,023	1,075,898	2,256,998	398,887
- Social Services	2,745,735	4,893,271	9,988,757	2,318,044	2,333,628	8,109,277	747,483
- All Other	---	---	---	---	---	---	16,578
- Capital Outlay	---	---	9,750	---	---	---	---
Total Human Services	4,068,953	7,291,780	13,576,508	3,264,067	3,409,526	10,366,275	1,162,948
Health - Current Expenditures	81,023	771,573	1,491,637	117,927	863,652	1,709,296	33,451
- Capital Outlay	---	---	---	---	---	---	---
Total Health	81,023	771,573	1,491,637	117,927	863,652	1,709,296	33,451
Culture and Recreation							
Libraries - Current Expenditures	109,583	167,730	---	88,484	73,869	197,030	47,359
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	147,296	82,106	495,874	185,775	8,000	183,105	81,765
- Capital Outlay	---	---	---	---	---	58,662	---
Total Culture and Recreation	256,879	249,836	495,874	274,259	81,869	438,797	129,124
Conservation of Natural Resources - Current Expenditures	874,126	189,570	1,496,625	916,737	164,188	962,860	444,457
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	874,126	189,570	1,496,625	916,737	164,188	962,860	444,457
Economic Development - Current Expenditures	18,927	297,507	95,864	203,643	28,014	6,654	22,000
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	18,927	297,507	95,864	203,643	28,014	6,654	22,000
All Other - Current Expenditures	104,557	19,170	819,397	554,556	306,922	1,282,726	298,153
- Capital Outlay	---	---	---	---	---	133,951	---
Total All Other	104,557	19,170	819,397	554,556	306,922	1,416,677	298,153
Debt Service - Principal Paid on Bonds	---	450,000	2,988,877	95,000	---	426,900	---
- Other Long-term Debt	41,003	---	12,401	---	170,000	441,666	---
- Interest and Fiscal Charges	7,291	604,222	227,529	56,232	13,805	1,138,870	5,274
Total Current Expenditures	11,576,051	16,381,401	38,339,556	10,286,545	9,181,560	29,794,541	6,016,925
Total Capital Outlay	2,198,235	1,819,586	8,550,317	2,325,884	3,599,660	4,447,994	1,878,983
Total Debt Service	48,294	1,054,222	3,228,807	151,232	183,805	2,007,436	5,274
Total Expenditures	13,822,580	19,255,209	50,118,680	12,763,661	12,965,025	36,249,971	7,901,182
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	80,000	---	---	---	---	---	---
- Governmental Funds	---	3,531	2,875,005	19,158	180,000	1,687,430	294,000
Total Expenditures and Other Uses	13,902,580	19,258,740	52,993,685	12,782,819	13,145,025	37,937,401	8,195,182
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,967,093	4,006,717	4,541,694	3,080,535	1,647,883	362,451	2,377,066
Special Revenue Fund Unreserved Fund Balance	4,757,809	3,278,731	11,827,046	440,567	1,635,494	17,476,499	2,420,432
Total	7,724,902	7,285,448	16,368,740	3,521,102	3,283,377	17,838,950	4,797,498
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	66.7%	44.5%	42.7%	34.2%	35.8%	59.9%	79.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (1997 Estimate)	15,868	8,644	10,695	4,495	24,939	6,707	25,431
Net Taxable Tax Capacity	7,241,731	5,517,943	5,420,616	2,268,808	13,333,891	4,186,024	16,360,804
1996 Tax Levy (Payable 1997)	2,809,710	2,180,847	3,777,441	1,325,092	5,565,826	2,341,831	5,921,560
REVENUES							
Taxes	3,559,215	2,223,962	5,718,756	1,857,197	5,830,458	2,396,964	6,013,980
Special Assessments	373,438	453,396	---	373,935	253,063	265,759	343,060
Licenses and Permits	17,100	6,675	6,247	45,692	72,877	3,393	11,735
Intergovernmental Revenues							
Federal Grants							
Highways	---	35,117	---	---	---	---	---
Human Services	1,241,983	398,111	807,369	239,138	355,496	---	---
Disaster	533	1,132,962	262	102,037	554,032	336,565	710,609
All Other	721,147	162,067	800,554	487,548	413,296	75,343	31,505
Total Federal Grants	1,963,663	1,728,257	1,608,185	828,723	1,322,824	411,908	742,114
State Grants							
HACA	167,327	576,485	1,036,493	359,128	1,651,977	692,301	1,126,186
Manufactured Home HACA	---	1,137	3,254	13,268	12,212	1,565	6,301
Local Performance Aid	17,832	9,770	---	4,890	27,314	7,611	28,255
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	273,744	70,446	225,393	14,395	115,753	52,278	37,541
Highways	4,831,818	1,643,888	3,937,979	2,414,668	2,793,708	1,869,781	2,449,863
Human Services	1,165,301	562,384	960,053	178,888	1,236,199	---	7,100
Criminal Justice Aid	---	35,802	---	---	91,015	25,027	115,117
PERA Aid	---	---	14,357	6,273	---	4,980	---
Police Aid	---	---	---	---	58,004	---	---
All Other	778,629	473,014	715,672	625,986	558,158	316,450	516,313
Total State Grants	7,722,278	3,372,926	6,893,201	3,617,496	6,544,340	2,969,993	4,286,676
Local Units Grants	---	6,922	375,622	---	7,854	1,500	14,543
Total Intergovernmental Revenues	9,685,941	5,108,105	8,877,008	4,446,219	7,875,018	3,383,401	5,043,333
Charges for Services	1,106,811	238,413	837,863	285,702	2,458,487	146,215	479,001
Fines and Forfeits	73,701	---	55,033	35,913	131,158	33,628	122,036
Interest Earnings	703,592	265,157	820,621	294,143	331,411	220,083	397,395
All Other Revenues	2,697,177	292,965	1,046,980	364,071	833,988	202,550	491,178
Total Revenues	18,216,975	8,588,673	17,362,508	7,702,872	17,786,460	6,651,993	12,901,718
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	947,905	120,000	691,859
Other Long-term Debt	---	---	58,773	---	---	11,402	14,856
Total Borrowing	---	---	58,773	---	947,905	131,402	706,715
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	1,965,967	167,283	2,089,569	---	---	---	---
Total Revenues and Other Sources	20,182,942	8,755,956	19,510,850	7,702,872	18,734,365	6,783,395	13,608,433

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government - Current Expenditures	2,211,387	915,110	2,403,887	964,627	2,540,774	839,639	1,789,568
- Capital Outlay	---	---	---	---	---	---	1,171
Total General Government	2,211,387	915,110	2,403,887	964,627	2,540,774	839,639	1,790,739
Public Safety - Sheriff	1,290,278	404,479	1,334,409	514,682	886,813	443,231	1,421,795
- Corrections	211,509	27,410	12,483	9,315	631,363	26,993	371,155
- All Other	16,865	15,503	360,278	48,235	513,311	15,284	40,066
- Capital Outlay	---	---	1,796,354	---	---	---	---
Total Public Safety	1,518,652	447,392	3,503,524	572,232	2,031,487	485,508	1,833,016
Streets and Highways - Administration	321,535	103,905	227,044	226,659	254,921	154,416	401,173
- Maintenance	1,383,263	2,657,509	1,839,587	1,267,117	2,041,469	1,820,863	2,544,277
- Construction	3,434,579	1,038,772	3,616,148	1,228,309	2,224,098	1,124,840	1,471,999
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,139,377	3,800,186	5,682,779	2,622,085	4,520,488	3,100,119	4,417,449
Sanitation - Current Expenditures	923,866	119,436	249,845	537,873	142,609	100,535	276,226
- Capital Outlay	148,050	---	---	---	---	---	---
Total Sanitation	1,071,916	119,436	249,845	537,873	142,609	100,535	276,226
Human Services - Income Maintenance	1,275,910	440,031	802,532	415,336	1,512,572	---	---
- Social Services	2,565,939	1,104,552	2,410,235	479,624	3,538,028	---	---
- All Other	---	---	---	36,835	36,297	825,774	2,171,243
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,841,849	1,544,583	3,212,767	931,795	5,086,897	825,774	2,171,243
Health - Current Expenditures	754,823	51,823	241,185	105,066	1,183,897	14,839	120,563
- Capital Outlay	---	---	---	---	---	---	---
Total Health	754,823	51,823	241,185	105,066	1,183,897	14,839	120,563
Culture and Recreation							
Libraries - Current Expenditures	29,720	68,475	54,971	17,797	244,279	28,750	168,068
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	65,026	11,021	415,381	160,913	344,955	104,960	177,184
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	94,746	79,496	470,352	178,710	589,234	133,710	345,252
Conservation of Natural Resources - Current Expenditures	913,839	848,620	559,517	217,350	481,468	426,333	997,943
- Capital Outlay	---	---	14,259	---	---	---	---
Total Conservation of Natural Resources	913,839	848,620	573,776	217,350	481,468	426,333	997,943
Economic Development - Current Expenditures	253,980	11,550	132,794	306,129	246,703	153,030	44,858
- Capital Outlay	---	---	1,230,027	---	---	---	---
Total Economic Development	253,980	11,550	1,362,821	306,129	246,703	153,030	44,858
All Other - Current Expenditures	93,905	32,526	6,482	36,835	---	96,274	58,543
- Capital Outlay	---	---	---	---	113,300	---	---
Total All Other	93,905	32,526	6,482	36,835	113,300	96,274	58,543
Debt Service - Principal Paid on Bonds	840,000	---	270,000	250,000	1,220,000	800,000	95,000
- Other Long-term Debt	---	---	41,027	22,968	7,678	9,826	218,541
- Interest and Fiscal Charges	182,169	7,112	454,454	16,661	179,514	121,839	94,742
Total Current Expenditures	12,311,845	6,811,950	11,050,630	5,244,393	14,599,459	5,050,921	10,582,662
Total Capital Outlay	3,582,629	1,038,772	6,656,788	1,228,309	2,337,398	1,124,840	1,473,170
Total Debt Service	1,022,169	7,112	765,481	289,629	1,407,192	931,665	408,283
Total Expenditures	16,916,643	7,857,834	18,472,899	6,762,331	18,344,049	7,107,426	12,464,115
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,965,967	167,283	2,089,569	---	---	---	---
Total Expenditures and Other Uses	18,882,610	8,025,117	20,562,468	6,762,331	18,344,049	7,107,426	12,464,115
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	7,436,580	1,761,277	4,222,069	2,368,858	814,470	1,221,448	4,585,954
Special Revenue Fund Unreserved Fund Balance	4,114,886	3,190,299	5,957,678	3,262,568	4,334,956	2,299,880	513,787
Total	11,551,466	4,951,576	10,179,747	5,631,426	5,149,426	3,521,328	5,099,741
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	93.8%	72.7%	92.1%	107.4%	35.3%	69.7%	48.2%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (1997 Estimate)	5,222	10,676	22,849	34,493	21,711	20,648	31,234
Net Taxable Tax Capacity	2,619,643	9,754,706	16,605,012	16,670,641	10,759,775	8,087,209	13,286,105
1996 Tax Levy (Payable 1997)	2,368,520	2,534,941	5,240,740	7,318,981	4,481,931	6,315,216	7,471,126
REVENUES							
Taxes	2,442,855	2,603,011	5,500,155	7,504,596	4,636,821	6,602,923	7,867,708
Special Assessments	227,713	354,776	485,766	95,139	185,629	219,720	174,852
Licenses and Permits	4,495	160	19,025	39,020	15,976	101,790	127,827
Intergovernmental Revenues							
Federal Grants							
Highways	---	51,525	1,000,000	---	---	---	27,129
Human Services	569,267	613,514	---	394,675	879,824	1,259,414	2,219,055
Disaster	213,461	921,421	303,321	329,808	280,338	4,411	145,180
All Other	112,107	129,585	17,251	179,419	202,889	235,219	229,529
Total Federal Grants	894,835	1,716,045	1,320,572	903,902	1,363,051	1,499,044	2,620,893
State Grants							
HACA	389,925	660,090	969,605	1,717,997	1,005,240	931,954	1,634,294
Manufactured Home HACA	1,428	4,142	---	31,534	14,610	19,331	20,165
Local Performance Aid	5,746	12,029	25,598	37,885	23,930	22,199	34,470
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	92,511	6,309	51,429	82,429	21,407	34,064	41,949
Highways	2,173,003	3,781,477	2,183,304	4,982,599	2,605,523	4,549,994	2,934,967
Human Services	427,099	605,836	---	1,317,228	1,208,684	1,386,341	1,937,793
Criminal Justice Aid	---	38,334	119,441	169,161	106,512	113,223	139,368
PERA Aid	---	10,346	---	---	---	---	---
Police Aid	---	---	47,144	65,046	38,235	---	21,344
All Other	427,751	530,245	517,452	649,107	570,755	575,891	612,412
Total State Grants	3,517,463	5,648,808	3,913,973	9,052,986	5,594,896	7,632,997	7,376,762
Local Units Grants	38,630	47,763	---	---	---	730,000	---
Total Intergovernmental Revenues	4,450,928	7,412,616	5,234,545	9,956,888	6,957,947	9,862,041	9,997,655
Charges for Services	315,257	1,496,702	684,329	4,157,747	2,195,350	794,588	3,249,812
Fines and Forfeits	58,984	33,881	151,613	256,877	37,100	237,877	178,010
Interest Earnings	214,463	268,044	523,520	856,838	467,629	537,839	1,397,369
All Other Revenues	257,382	436,221	457,466	1,671,183	1,289,447	761,365	1,888,167
Total Revenues	7,972,077	12,605,411	13,056,419	24,538,288	15,785,899	19,118,143	24,881,400
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	4,880,000	2,670,000
Other Long-term Debt	38,536	34,280	---	---	---	80,000	645,000
Total Borrowing	38,536	34,280	---	---	---	4,960,000	3,315,000
Other Sources	---	---	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	48,574	---	200,000	677,226	224,981	---	65,475
Total Revenues and Other Sources	8,059,187	12,639,691	13,256,419	25,215,514	16,010,880	24,078,143	28,261,875

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government - Current Expenditures	1,124,226	1,338,196	2,839,907	3,318,391	1,694,518	2,415,386	5,803,710
- Capital Outlay	---	---	---	442,838	---	---	---
Total General Government	1,124,226	1,338,196	2,839,907	3,761,229	1,694,518	2,415,386	5,803,710
Public Safety - Sheriff	931,360	802,530	1,325,133	1,635,924	1,248,784	1,011,639	1,229,366
- Corrections	36,281	57,987	255,304	971,713	195,304	1,444,085	1,107,718
- All Other	113,491	29,418	254,242	268,303	41,859	68,170	43,238
- Capital Outlay	---	---	---	---	303,498	380,398	---
Total Public Safety	1,081,132	889,935	1,834,679	2,875,940	1,789,445	2,904,292	2,380,322
Streets and Highways - Administration	144,293	455,498	203,844	436,082	149,362	232,781	123,061
- Maintenance	1,369,647	2,887,011	2,105,613	1,564,259	1,882,330	1,231,096	2,259,967
- Construction	1,422,262	3,585,169	2,355,555	5,694,027	2,827,428	5,433,200	3,221,980
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,936,202	6,927,678	4,665,012	7,694,368	4,859,120	6,897,077	5,605,008
Sanitation - Current Expenditures	256,989	84,895	198,947	451,983	152,072	232,561	1,483,411
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	256,989	84,895	198,947	451,983	152,072	232,561	1,483,411
Human Services - Income Maintenance	699,223	737,655	---	1,491,265	1,499,126	1,836,421	2,931,164
- Social Services	938,743	1,485,410	---	3,939,822	2,693,420	3,705,650	4,211,614
- All Other	91,210	202,523	1,504,935	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	1,729,176	2,425,588	1,504,935	5,431,087	4,192,546	5,542,071	7,142,778
Health - Current Expenditures	43,982	11,300	---	1,244,041	935,126	676,160	1,539,965
- Capital Outlay	---	---	---	---	---	---	---
Total Health	43,982	11,300	---	1,244,041	935,126	676,160	1,539,965
Culture and Recreation							
Libraries - Current Expenditures	17,173	87,265	473,097	121,336	126,493	112,789	301,562
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	39,200	112,298	50,113	270,170	109,583	---	58,442
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	56,373	199,563	523,210	391,506	236,076	112,789	360,004
Conservation of Natural Resources - Current Expenditures	271,751	710,906	513,405	411,505	377,088	161,984	321,082
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	271,751	710,906	513,405	411,505	377,088	161,984	321,082
Economic Development - Current Expenditures	24,148	24,384	44,114	---	135,210	---	48,826
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	24,148	24,384	44,114	---	135,210	---	48,826
All Other - Current Expenditures	122,997	182,148	250,079	793,322	108,059	45,492	157,150
- Capital Outlay	---	---	---	---	---	105,000	---
Total All Other	122,997	182,148	250,079	793,322	108,059	150,492	157,150
Debt Service - Principal Paid on Bonds	175,000	270,000	235,000	200,000	33,866	---	670,000
- Other Long-term Debt	56,087	15,750	---	60,000	60,000	15,133	---
- Interest and Fiscal Charges	50,443	61,888	111,199	72,040	189,388	62,046	1,045,887
Total Current Expenditures	6,224,714	9,209,424	10,018,733	16,918,116	11,348,334	13,174,214	21,620,276
Total Capital Outlay	1,422,262	3,585,169	2,355,555	6,136,865	3,130,926	5,918,598	3,221,980
Total Debt Service	281,530	347,638	346,199	332,040	283,254	77,179	1,715,887
Total Expenditures	7,928,506	13,142,231	12,720,487	23,387,021	14,762,514	19,169,991	26,558,143
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	48,574	---	200,000	677,226	224,981	---	65,475
Total Expenditures and Other Uses	7,977,080	13,142,231	12,920,487	24,064,247	14,987,495	19,169,991	26,623,618
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,205,915	1,150,340	2,743,368	1,621,200	3,056,455	4,772,319	4,343,559
Special Revenue Fund Unreserved Fund Balance	1,034,221	2,725,009	5,838,118	11,083,275	3,980,902	4,004,936	8,541,330
Total	3,240,136	3,875,349	8,581,486	12,704,475	7,037,357	8,777,255	12,884,889
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	52.1%	42.1%	85.7%	75.1%	62.0%	66.6%	59.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (1997 Estimate)	37,575	9,624	29,965	20,570	7,832	116,537	54,160
Net Taxable Tax Capacity	18,295,979	7,409,442	16,344,649	13,320,746	5,682,575	78,850,412	31,096,122
1996 Tax Levy (Payable 1997)	8,073,495	3,020,233	7,267,286	4,039,809	2,433,410	29,865,929	11,819,437
REVENUES							
Taxes	8,224,190	3,043,958	7,418,343	4,020,741	2,487,489	30,401,904	12,419,032
Special Assessments	330,458	397,972	497,582	73,667	656,343	---	23,100
Licenses and Permits	43,002	16,600	---	48,420	508	1,136,351	165,019
Intergovernmental Revenues							
Federal Grants							
Highways	---	248,649	1,500	---	166,051	---	---
Human Services	1,120,209	9,447	457,250	955,058	456,751	4,021,268	4,501,774
Disaster	18,402	405,140	374,855	453,013	1,875,910	15,232	1,151,846
All Other	276,907	49,851	79,548	176,934	80,111	888,313	422,242
Total Federal Grants	1,415,518	713,087	913,153	1,585,005	2,578,823	4,924,813	6,075,862
State Grants							
HACA	2,000,334	753,598	1,516,486	1,048,971	636,456	5,858,660	2,383,547
Manufactured Home HACA	---	1,679	21,243	3,149	1,988	---	26,630
Local Performance Aid	42,171	10,766	---	22,872	8,837	---	59,229
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	350,518	53,405	19,187	101,656	21,124	22,480	21,883
Highways	3,324,942	2,422,061	2,725,784	2,590,686	2,128,636	3,819,913	5,368,203
Human Services	2,659,731	1,089	1,277,199	1,616,318	548,943	6,323,670	3,589,705
Criminal Justice Aid	197,012	37,911	---	63,757	29,673	---	241,560
PERA Aid	20,564	---	---	---	---	---	---
Police Aid	---	---	---	---	---	---	---
All Other	766,091	410,366	791,951	904,349	323,114	4,566,164	1,205,466
Total State Grants	9,411,111	3,690,875	6,351,850	6,351,758	3,698,771	20,590,887	12,896,223
Local Units Grants	9,879	18,148	---	96,476	---	396,084	45,042
Total Intergovernmental Revenues	10,836,508	4,422,110	7,265,003	8,033,239	6,277,594	25,911,784	19,017,127
Charges for Services	3,486,111	253,481	2,962,684	1,136,670	318,236	14,590,155	3,144,733
Fines and Forfeits	363,802	85,782	204,820	148,879	19,506	471,836	280,394
Interest Earnings	1,813,802	248,562	476,771	480,751	163,734	3,517,061	1,196,401
All Other Revenues	646,560	401,309	245,694	1,429,400	506,714	544,341	379,918
Total Revenues	25,744,433	8,869,774	19,070,897	15,371,767	10,430,124	76,573,432	36,625,724
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	---	---	---	---	---
Other Sources	---	---	---	28,017	---	---	26,762
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	50,000	84,327	90,078	139,906	130,000	1,034,713	257,661
Total Revenues and Other Sources	25,794,433	8,954,101	19,160,975	15,539,690	10,560,124	77,608,145	36,910,147

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government - Current Expenditures	3,601,089	1,264,279	2,833,148	2,317,221	1,053,280	10,669,399	5,121,368
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	3,601,089	1,264,279	2,833,148	2,317,221	1,053,280	10,669,399	5,121,368
Public Safety - Sheriff	1,528,261	585,603	832,276	812,408	431,807	4,163,255	2,099,487
- Corrections	822,358	37,186	122,262	937,648	98,491	7,889,082	1,756,595
- All Other	113,676	32,087	655,079	42,287	68,334	3,784,998	315,008
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	2,464,295	654,876	1,609,617	1,792,343	598,632	15,837,335	4,171,090
Streets and Highways - Administration	295,704	115,278	141,198	180,884	181,857	765,303	327,257
- Maintenance	2,855,388	2,203,089	1,679,156	1,669,107	3,921,398	3,851,223	5,005,651
- Construction	1,893,187	1,403,736	2,370,672	2,100,113	1,188,848	7,615,304	2,583,386
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,044,279	3,722,103	4,191,026	3,950,104	5,292,103	12,231,830	7,916,294
Sanitation - Current Expenditures	463,487	142,228	620,749	339,887	359,194	---	7,116
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	463,487	142,228	620,749	339,887	359,194	---	---
Human Services - Income Maintenance	2,585,445	---	979,133	1,390,493	688,837	5,674,508	3,156,292
- Social Services	5,898,438	---	3,934,903	3,031,915	986,006	22,024,151	8,252,101
- All Other	502,275	958,140	---	---	16,454	971,788	1,185,460
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	8,986,158	958,140	4,914,036	4,422,408	1,691,297	28,670,447	12,593,853
Health - Current Expenditures	1,268,365	143,691	551,661	1,105,909	90,754	4,820,787	2,698,089
- Capital Outlay	---	---	---	---	---	---	---
Total Health	1,268,365	143,691	551,661	1,105,909	90,754	4,820,787	2,698,089
Culture and Recreation							
Libraries - Current Expenditures	245,241	52,090	102,894	345,635	71,269	711,005	210,755
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	90,439	308,209	118,109	205,668	7,101	2,109,028	138,200
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	335,680	360,299	221,003	551,303	78,370	2,820,033	348,955
Conservation of Natural Resources - Current Expenditures	724,510	497,908	450,491	308,982	730,922	657,428	310,192
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	724,510	497,908	450,491	308,982	730,922	657,428	310,192
Economic Development - Current Expenditures	70,221	56,428	92,244	28,708	1,865	88,073	269,230
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	70,221	56,428	92,244	28,708	1,865	88,073	269,230
All Other - Current Expenditures	594,104	63,753	1,312,159	188,647	104,591	77,496	387,952
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	594,104	63,753	1,312,159	188,647	104,591	77,496	387,952
Debt Service - Principal Paid on Bonds	10,000	110,000	650,000	---	235,000	---	1,260,000
- Other Long-term Debt	---	---	135,000	---	---	---	72,891
- Interest and Fiscal Charges	2,100	64,773	202,091	---	47,760	195,858	227,795
Total Current Expenditures	21,659,001	6,459,969	14,425,462	12,905,399	8,812,160	68,257,524	31,240,753
Total Capital Outlay	1,893,187	1,403,736	2,370,672	2,100,113	1,188,848	7,615,304	2,583,386
Total Debt Service	12,110	174,773	987,091	---	282,760	195,858	1,560,686
Total Expenditures	23,564,288	8,038,478	17,783,225	15,005,512	10,283,768	76,068,686	35,384,825
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	3,200	---	---	---	157,728	---
- Governmental Funds	50,000	84,327	90,078	139,906	130,000	1,034,713	257,661
Total Expenditures and Other Uses	23,614,288	8,126,005	17,873,303	15,145,418	10,413,768	77,261,127	35,642,486
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	18,461,500	2,546,961	4,754,001	4,757,916	650,495	8,378,639	9,796,995
Special Revenue Fund Unreserved Fund Balance	11,902,989	1,573,711	3,474,895	3,120,613	2,595,827	10,836,793	8,567,901
Total	30,364,489	4,120,672	8,228,896	7,878,529	3,246,322	19,215,432	18,364,896
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	140.2%	63.8%	57.0%	61.0%	36.8%	28.2%	58.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (1997 Estimate)	13,647	23,582	10,427	32,808	10,969	497,423	4,456
Net Taxable Tax Capacity	5,247,222	12,009,507	5,169,071	20,348,340	5,873,727	366,133,008	2,230,339
1996 Tax Levy (Payable 1997)	3,183,193	5,997,649	3,264,452	8,894,263	2,727,189	127,226,014	1,085,160
REVENUES							
Taxes	3,253,067	6,411,401	3,373,361	8,941,308	2,838,823	163,107,750	1,147,482
Special Assessments	123,742	---	61,145	2,342,704	149,778	37	65,873
Licenses and Permits	3,718	51,130	2,380	21,045	17,787	1,090,480	1,429
Intergovernmental Revenues							
Federal Grants							
Highways	10,200	90,159	---	262,031	---	---	3,306
Human Services	782,773	1,831,328	600,280	4,039,561	650,087	18,803,993	277,554
Disaster	617,493	4,209	474,547	1,207,619	360,883	50,359	137,437
All Other	46,082	357,750	32,718	146,284	94,023	2,569,719	13,533
Total Federal Grants	1,456,548	2,283,446	1,107,545	5,655,495	1,104,993	21,424,071	431,830
State Grants							
HACA	645,268	948,408	687,769	1,454,533	651,829	12,490,168	359,564
Manufactured Home HACA	12,814	---	2,447	16,055	4,925	---	2,527
Local Performance Aid	15,008	9,470	11,693	36,877	12,223	554,403	5,022
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	131,472	1,773	117,526	386,773	31,629	469,476	123,819
Highways	1,731,875	4,908,221	1,633,822	7,164,324	3,436,501	11,036,614	2,812,188
Human Services	919,383	1,782,465	524,958	3,034,432	603,481	34,657,079	217,593
Criminal Justice Aid	74,883	---	36,379	160,508	46,094	---	17,500
PERA Aid	16,371	18,730	---	---	---	---	4,708
Police Aid	27,109	---	---	---	19,882	---	21,946
All Other	294,523	1,182,794	271,837	838,829	446,101	37,305,166	231,036
Total State Grants	3,868,706	8,851,861	3,286,431	13,157,498	5,252,665	96,512,906	3,795,903
Local Units Grants	---	246	7,333	11,667	57,634	5,603,883	---
Total Intergovernmental Revenues	5,325,254	11,135,553	4,401,309	18,824,660	6,415,292	123,540,860	4,227,733
Charges for Services	836,796	1,798,260	281,508	1,272,868	761,832	53,047,009	505,404
Fines and Forfeits	73,302	165,781	102,601	192,099	25,116	3,137,331	20,661
Interest Earnings	208,316	583,439	294,739	494,321	393,655	20,918,649	349,495
All Other Revenues	742,874	1,169,842	360,954	1,241,278	406,401	23,721,249	341,528
Total Revenues	10,567,069	21,315,406	8,877,997	33,330,283	11,008,684	388,563,365	6,659,605
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	2,065,000	---	9,275,000	---
Other Long-term Debt	---	---	14,176	---	---	202,063	---
Total Borrowing	---	---	14,176	2,065,000	---	9,477,063	---
Other Sources	49,858	---	---	---	58,575	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	112,000	2,800	11,830	154,126	3,446,441	27,892
Total Revenues and Other Sources	10,616,927	21,427,406	8,894,973	35,407,113	11,221,385	401,486,869	6,687,497

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government - Current Expenditures	1,424,500	2,272,817	1,187,833	3,485,739	1,430,454	67,041,247	625,844
- Capital Outlay	---	---	---	347,370	---	287,004	---
Total General Government	1,424,500	2,272,817	1,187,833	3,833,109	1,430,454	67,328,251	625,844
Public Safety - Sheriff	783,598	1,992,404	320,915	1,506,418	573,016	21,618,636	619,883
- Corrections	189,619	967,228	248,350	967,868	145,464	36,608,804	54,882
- All Other	461,739	68,904	40,289	326,036	10,529	1,484,584	4,423
- Capital Outlay	---	---	---	---	---	2,579,369	---
Total Public Safety	1,434,956	3,028,536	609,554	2,800,322	729,009	62,291,393	679,188
Streets and Highways - Administration	309,166	349,680	125,739	253,289	273,577	1,174,136	146,663
- Maintenance	1,361,099	2,159,682	1,576,644	3,897,128	2,188,434	11,788,676	813,524
- Construction	859,004	3,385,633	778,344	7,049,928	1,927,051	11,966,442	2,062,932
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,529,269	5,894,995	2,480,727	11,200,345	4,389,062	24,929,254	3,023,119
Sanitation - Current Expenditures	214,714	204,336	101,510	1,613,761	144,081	11,268,478	191,569
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	214,714	204,336	101,510	---	144,081	11,268,478	191,569
Human Services - Income Maintenance	1,139,790	1,671,629	835,240	2,938,742	824,469	46,948,079	359,921
- Social Services	2,493,772	4,294,141	1,537,217	8,336,342	1,262,427	111,404,527	508,911
- All Other	2,675	132,893	---	---	---	288,878	17,112
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,636,237	6,098,663	2,372,457	11,275,084	2,086,896	158,641,484	885,944
Health - Current Expenditures	38,728	1,646,235	79,237	163,995	515,707	16,558,909	62,000
- Capital Outlay	---	---	---	---	---	8,602	---
Total Health	38,728	1,646,235	79,237	163,995	515,707	16,567,511	62,000
Culture and Recreation							
Libraries - Current Expenditures	43,975	148,311	20,760	180,381	57,420	6,037,712	36,500
- Capital Outlay	---	---	---	---	---	145,006	---
Parks and Recreation - Current Expenditures	43,520	85,260	110,910	127,554	79,691	7,523,411	39,730
- Capital Outlay	---	---	---	---	---	4,518,281	---
Total Culture and Recreation	87,495	233,571	131,670	307,935	137,111	18,224,410	76,230
Conservation of Natural Resources - Current Expenditures	512,314	751,962	225,724	4,058,751	280,058	528,185	390,055
- Capital Outlay	---	806	---	---	---	---	---
Total Conservation of Natural Resources	512,314	752,768	225,724	4,058,751	280,058	528,185	390,055
Economic Development - Current Expenditures	45,142	4,510	---	82,967	9,520	5,825,250	7,626
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	45,142	4,510	---	82,967	9,520	5,825,250	7,626
All Other - Current Expenditures	117,483	---	82,029	375,966	8,443	51,060	131,949
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	117,483	0	82,029	375,966	8,443	51,060	131,949
Debt Service - Principal Paid on Bonds	110,000	---	280,000	457,000	100,000	7,440,605	275,000
- Other Long-term Debt	22,450	294,687	2,095	69,462	---	126,356	---
- Interest and Fiscal Charges	77,592	---	56,135	406,358	34,160	11,118,604	45,332
Total Current Expenditures	9,181,834	16,749,992	6,492,397	28,314,937	7,803,290	346,150,572	4,010,592
Total Capital Outlay	859,004	3,386,439	778,344	7,397,298	1,927,051	19,504,704	2,062,932
Total Debt Service	210,042	294,687	338,230	932,820	134,160	18,685,565	320,332
Total Expenditures	10,250,880	20,431,118	7,608,971	36,645,055	9,864,501	384,340,841	6,393,856
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	9,325,000	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	218,517	97,600	---	253,865	---
- Governmental Funds	---	112,000	2,800	11,830	154,126	3,446,441	27,892
Total Expenditures and Other Uses	10,250,880	20,543,118	7,830,288	36,754,485	10,018,627	397,366,147	6,421,748
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,727,153	3,082,428	3,295,216	(67,267)	3,911,065	138,632,494	2,444,952
Special Revenue Fund Unreserved Fund Balance	1,671,810	3,978,572	2,773,241	3,993,252	1,823,976	19,047,833	2,171,839
Total	3,398,963	7,061,000	6,068,457	3,925,985	5,735,041	157,680,327	4,616,791
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	37.0%	42.2%	93.5%	13.9%	73.5%	45.6%	115.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (1997 Estimate)	17,293	17,521	53,514	9,966	16,323	75,009	56,682
Net Taxable Tax Capacity	11,844,823	15,047,893	27,210,043	6,811,330	7,959,703	55,319,153	61,136,695
1996 Tax Levy (Payable 1997)	4,929,814	4,744,891	8,860,809	2,327,525	2,682,738	20,337,942	14,886,280
REVENUES							
Taxes	4,986,632	4,795,540	9,145,123	2,370,583	2,897,849	23,484,547	15,419,741
Special Assessments	712,106	814,639	362,063	204,737	1,036,211	12,198	639,652
Licenses and Permits	20,576	2,319	313,765	6,843	2,940	892,333	357,559
Intergovernmental Revenues							
Federal Grants							
Highways	141,744	---	---	---	46,757	785,804	---
Human Services	875,630	903,707	771,989	470,645	606,210	962,113	2,083,291
Disaster	483,846	1,480,868	7,978	531,113	378,873	14,295	187,816
All Other	149,797	422,644	1,294,268	51,892	241,886	367,253	543,215
Total Federal Grants	1,651,017	2,807,219	2,074,235	1,053,650	1,273,726	2,129,465	2,814,322
State Grants							
HACA	1,112,245	934,382	1,509,903	597,469	607,218	4,409,180	1,138,825
Manufactured Home HACA	3,244	5,321	16,226	5,995	21,336	38,608	12,412
Local Performance Aid	19,381	---	58,539	9,217	17,960	77,671	---
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	61,845	76,715	50,906	34,368	3,053	14,545	7,629
Highways	3,376,646	2,970,302	3,361,659	1,896,026	2,469,079	2,923,258	1,591,032
Human Services	915,605	1,178,767	2,547,540	440,219	664,735	2,570,955	2,030,750
Criminal Justice Aid	88,137	---	310,600	43,747	75,328	359,187	232,925
PERA Aid	---	---	---	---	8,715	---	---
Police Aid	---	---	---	---	35,610	---	---
All Other	505,463	580,786	1,853,994	367,286	368,008	1,317,077	1,078,589
Total State Grants	6,082,566	5,746,273	9,709,367	3,394,327	4,271,042	11,786,685	6,092,162
Local Units Grants	5,899	---	---	1,021	---	1,359,242	15,195
Total Intergovernmental Revenues	7,739,482	8,553,492	11,783,602	4,448,998	5,544,768	15,275,392	8,921,679
Charges for Services	897,951	1,774,186	4,742,840	489,601	1,117,630	6,585,344	3,232,421
Fines and Forfeits	104,525	23,479	324,015	75,909	68,897	449,455	592,855
Interest Earnings	459,862	699,140	1,101,704	273,265	295,892	2,789,346	1,872,430
All Other Revenues	379,862	1,385,154	2,158,089	253,076	384,601	1,045,847	1,606,552
Total Revenues	15,300,996	18,047,949	29,931,201	8,123,012	11,348,788	50,534,462	32,642,889
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	465,000	---	---	---	8,000,000
Other Long-term Debt	---	---	---	26,164	220,184	12,055,000	---
Total Borrowing	---	---	465,000	26,164	220,184	12,055,000	8,000,000
Other Sources	---	---	---	---	---	---	305,000
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	967,367	793,692	---	20,000	---	1,383,860
Total Revenues and Other Sources	15,300,996	19,015,316	31,189,893	8,149,176	11,588,972	62,589,462	42,331,749

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government - Current Expenditures	2,049,209	2,506,014	4,348,150	1,136,705	1,310,512	11,679,513	5,721,940
- Capital Outlay	---	1,029,127	3,706,119	---	---	13,730,946	---
Total General Government	2,049,209	3,535,141	8,054,269	1,136,705	1,310,512	25,410,459	5,721,940
Public Safety - Sheriff	1,010,364	1,037,282	1,920,662	568,944	608,476	1,439,575	2,878,157
- Corrections	165,931	69,604	2,416,348	21,714	286,236	5,046,689	2,109,709
- All Other	11,165	876,992	62,302	11,010	39,821	72,881	682,677
- Capital Outlay	---	---	---	---	---	---	2,781,170
Total Public Safety	1,187,460	1,983,878	4,399,312	601,668	934,533	6,559,145	8,451,713
Streets and Highways - Administration	166,035	159,913	109,489	151,095	236,200	384,069	646,766
- Maintenance	2,499,079	3,549,914	1,779,089	1,375,671	2,249,325	2,519,563	1,431,805
- Construction	2,895,056	1,495,495	2,344,267	1,742,372	1,557,258	8,645,071	1,425,873
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	5,560,170	5,205,322	4,232,845	3,269,138	4,042,783	11,548,703	3,504,444
Sanitation - Current Expenditures	235,916	360,965	1,559,528	318,277	1,684,214	---	638,555
- Capital Outlay	---	208,484	---	---	---	---	---
Total Sanitation	235,916	569,449	1,559,528	318,277	1,684,214	---	638,555
Human Services - Income Maintenance	1,089,248	1,500,884	2,893,969	562,382	747,857	1,835,505	2,725,378
- Social Services	2,687,094	2,822,640	5,921,048	1,277,623	1,399,620	8,086,429	5,342,703
- All Other	---	---	---	---	101,795	---	425,282
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	3,776,342	4,323,524	8,815,017	1,840,005	2,249,272	9,921,934	8,493,363
Health - Current Expenditures	1,018,747	867,911	2,043,636	61,419	---	1,669,155	980,032
- Capital Outlay	---	10,389	---	---	---	---	---
Total Health	---	878,300	2,043,636	61,419	---	1,669,155	980,032
Culture and Recreation							
Libraries - Current Expenditures	80,978	96,103	260,967	97,081	70,089	1,046,497	679,492
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	90,577	167,928	179,135	245,594	96,049	471,454	150,669
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	171,555	264,031	440,102	342,675	166,138	1,517,951	830,161
Conservation of Natural Resources - Current Expenditures	897,891	949,573	305,563	181,568	538,105	372,490	535,187
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	897,891	949,573	305,563	181,568	538,105	372,490	535,187
Economic Development - Current Expenditures	23,206	399,393	1,085,514	2,900	900	622,507	75,371
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	23,206	399,393	1,085,514	2,900	900	622,507	75,371
All Other - Current Expenditures	5,000	121,462	---	---	112,542	---	704,467
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	5,000	121,462	0	0	112,542	0	704,467
Debt Service - Principal Paid on Bonds	---	---	70,000	---	---	525,000	495,000
- Other Long-term Debt	---	---	169,188	6,541	49,460	764,737	---
- Interest and Fiscal Charges	8,206	34,719	429,765	---	6,005	575,909	272,699
Total Current Expenditures	12,030,440	15,486,578	24,885,400	6,011,983	9,481,741	35,246,327	25,728,190
Total Capital Outlay	2,895,056	2,743,495	6,050,386	1,742,372	1,557,258	22,376,017	4,207,043
Total Debt Service	8,206	34,719	668,953	6,541	55,465	1,865,646	767,699
Total Expenditures	14,933,702	18,264,792	31,604,739	7,760,896	11,094,464	59,487,990	30,702,932
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	14,710	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	967,367	793,692	---	20,000	---	1,383,860
Total Expenditures and Other Uses	14,933,702	19,232,159	32,413,141	7,760,896	11,114,464	59,487,990	32,086,792
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,768,639	2,979,502	5,451,458	2,375,823	2,141,844	12,303,281	5,873,666
Special Revenue Fund Unreserved Fund Balance	3,905,871	6,793,095	7,583,835	3,111,504	2,573,468	18,806,665	8,832,027
Total	6,674,510	9,772,597	13,035,293	5,487,327	4,715,312	31,109,946	14,705,693
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	55.5%	63.1%	52.4%	91.3%	49.7%	88.3%	57.2%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (1997 Estimate)	14,913	130,574	32,320	10,694	199,454	11,159	24,014
Net Taxable Tax Capacity	8,324,924	67,066,243	19,838,735	5,630,428	92,689,099	6,023,091	7,445,025
1996 Tax Levy (Payable 1997)	4,232,359	23,810,592	6,700,887	2,445,803	54,391,132	3,216,045	5,283,405
REVENUES							
Taxes	4,331,406	24,719,708	6,802,476	2,518,789	68,631,632	3,305,228	5,580,662
Special Assessments	499,168	793,713	83,291	176,393	---	715,269	6,559
Licenses and Permits	19,868	344,319	18,102	3,811	138,169	2,701	82,510
Intergovernmental Revenues							
Federal Grants							
Highways	---	625,088	---	39,335	3,197,711	---	1,325,384
Human Services	217,872	5,154,725	1,348,336	473,035	19,136,517	671,246	2,298,279
Disaster	510,217	544,473	182,740	969,028	26,070	924,835	68,093
All Other	45,121	668,999	23,058	30,677	4,952,432	231,171	255,103
Total Federal Grants	773,210	6,993,285	1,554,134	1,512,075	27,312,730	1,827,252	3,946,859
State Grants							
HACA	1,026,494	4,696,646	1,208,107	913,419	9,097,722	800,468	1,544,757
Manufactured Home HACA	6,167	47,845	12,128	2,623	81,558	3,221	22,130
Local Performance Aid	16,345	142,236	35,659	11,852	222,892	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	75,686	74,298	43,638	78,948	7,628,947	99,846	95,284
Highways	3,246,778	5,330,652	2,395,032	1,475,461	16,930,080	3,159,882	2,835,193
Human Services	789,844	4,823,176	1,545,110	897,364	19,910,077	697,480	1,478,296
Criminal Justice Aid	---	704,842	---	40,723	1,105,449	---	---
PERA Aid	---	---	---	---	---	---	---
Police Aid	---	---	---	---	551,487	---	---
All Other	375,067	3,932,028	888,752	496,100	2,283,532	528,389	869,911
Total State Grants	5,536,381	19,797,950	6,128,426	3,916,490	57,811,744	5,289,286	6,845,571
Local Units Grants	---	234,003	---	---	9,003	---	---
Total Intergovernmental Revenues	6,309,591	27,025,238	7,682,560	5,428,565	85,133,477	7,116,538	10,792,430
Charges for Services	2,133,357	3,324,666	1,674,973	321,551	7,745,597	745,883	2,007,891
Fines and Forfeits	71,005	894,795	144,138	---	941,739	---	148,213
Interest Earnings	366,001	1,653,527	883,228	361,845	3,044,960	441,244	407,359
All Other Revenues	403,013	3,245,195	1,268,465	367,993	8,847,817	423,975	1,631,039
Total Revenues	14,133,409	62,001,161	18,557,233	9,178,947	174,483,391	12,750,838	20,656,663
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	580,000	---
Other Long-term Debt	---	4,500,000	---	23,018	6,063,621	75,000	31,155
Total Borrowing	---	4,500,000	---	23,018	6,063,621	655,000	31,155
Other Sources	---	60,514	---	---	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	---	944,971	600,000	---	618,332	200,000	228,342
Total Revenues and Other Sources	14,133,409	67,506,646	19,157,233	9,201,965	181,165,344	13,605,838	20,916,160

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government - Current Expenditures	1,769,331	10,028,592	3,257,506	1,043,685	20,949,408	1,139,392	2,269,814
- Capital Outlay	---	---	1,503,001	---	327,118	---	25,747
Total General Government	1,769,331	10,028,592	4,760,507	1,043,685	21,276,526	1,139,392	2,295,561
Public Safety - Sheriff	930,424	3,912,624	1,936,265	503,614	10,263,052	809,770	969,876
- Corrections	59,138	6,106,799	307,576	52,168	11,451,891	37,949	555,097
- All Other	98,781	1,102,860	90,787	21,902	270,089	454	9,992
- Capital Outlay	---	---	---	---	3,242,560	---	---
Total Public Safety	1,088,343	11,122,283	2,334,628	577,684	25,227,592	848,173	1,534,965
Streets and Highways - Administration	319,458	825,850	208,734	185,307	4,059,453	118,048	233,256
- Maintenance	1,560,964	4,035,923	1,912,846	2,918,927	18,050,244	1,781,499	2,227,327
- Construction	3,170,388	6,382,152	2,878,934	279,705	15,761,256	2,465,538	3,232,823
- Other Capital Outlay	---	---	---	---	4,899,464	---	---
Total Streets and Highways	5,050,810	11,243,925	5,000,514	3,383,939	42,770,417	4,365,085	5,693,406
Sanitation - Current Expenditures	146,637	1,354,707	549,239	126,032	---	545,948	---
- Capital Outlay	---	---	---	---	---	75,000	---
Total Sanitation	146,637	1,354,707	549,239	126,032	---	620,948	---
Human Services - Income Maintenance	879,360	7,236,559	1,384,465	561,553	13,718,848	768,938	2,512,718
- Social Services	2,094,662	13,774,141	3,622,601	2,016,813	40,321,380	1,742,664	3,894,752
- All Other	---	---	---	---	6,964,148	---	1,030,404
- Capital Outlay	---	---	---	---	160,260	---	---
Total Human Services	2,974,022	21,010,700	5,007,066	2,578,366	61,164,636	2,511,602	7,437,874
Health - Current Expenditures	861,035	2,855,166	747,747	135,816	5,343,266	165,949	1,495,810
- Capital Outlay	---	---	---	---	7,712	---	---
Total Health	861,035	2,855,166	747,747	135,816	5,350,978	165,949	1,495,810
Culture and Recreation							
Libraries - Current Expenditures	181,811	792,029	---	42,233	365,489	64,178	239,831
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	23,696	1,427,737	154,205	58,245	610,373	67,056	127,609
- Capital Outlay	---	---	---	---	15,069	---	---
Total Culture and Recreation	205,507	2,219,766	154,205	100,478	990,931	131,234	367,440
Conservation of Natural Resources - Current Expenditures	1,247,294	805,326	459,388	445,539	6,107,442	999,626	324,040
- Capital Outlay	---	---	---	---	291,739	---	---
Total Conservation of Natural Resources	1,247,294	805,326	459,388	445,539	6,399,181	999,626	324,040
Economic Development - Current Expenditures	197,916	116,852	---	114,003	4,045,476	305,536	36,479
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	197,916	116,852	---	114,003	4,045,476	305,536	36,479
All Other - Current Expenditures	176,980	141,233	488,699	97,728	---	758,017	263,105
- Capital Outlay	153,440	440,841	---	---	---	---	---
Total All Other	330,420	582,074	488,699	97,728	0	758,017	263,105
Debt Service - Principal Paid on Bonds	90,000	1,870,000	30,000	45,000	85,000	255,000	155,000
- Other Long-term Debt	135,000	1,500,000	68,686	8,062	1,170,103	---	808
- Interest and Fiscal Charges	195,068	2,102,396	421,420	45,540	1,032,778	126,693	28,907
Total Current Expenditures	10,547,487	54,516,398	15,120,058	8,323,565	142,520,559	9,305,024	16,190,110
Total Capital Outlay	3,323,828	6,822,993	4,381,935	279,705	24,705,178	2,540,538	3,258,570
Total Debt Service	420,068	5,472,396	520,106	98,602	2,287,881	381,693	184,715
Total Expenditures	14,291,383	66,811,787	20,022,099	8,701,872	169,513,618	12,227,255	19,633,395
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	87,148	---	26,231	84,932	---	---
- Governmental Funds	---	944,971	600,000	---	618,332	200,000	228,342
Total Expenditures and Other Uses	14,291,383	67,843,906	20,622,099	8,728,103	170,216,882	12,427,255	19,861,737
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,790,579	5,786,287	5,174,184	2,630,431	15,819,983	2,097,513	2,406,748
Special Revenue Fund Unreserved Fund Balance	2,962,694	5,086,387	2,027,335	2,569,273	13,587,639	4,179,765	4,649,569
Total	4,753,273	10,872,674	7,201,519	5,199,704	29,407,622	6,277,278	7,056,317
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	45.1%	19.9%	47.6%	62.5%	20.6%	67.5%	43.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (1997 Estimate)	4,331	20,721	13,404	18,626	187,475	11,750	7,376
Net Taxable Tax Capacity	4,418,617	9,689,429	4,424,371	11,045,065	148,090,081	7,146,898	5,951,609
1996 Tax Levy (Payable 1997)	1,740,512	5,171,153	3,381,832	5,117,743	35,746,082	3,616,706	2,573,755
REVENUES							
Taxes	1,760,844	5,444,988	3,474,188	5,146,679	42,457,562	3,674,708	2,463,509
Special Assessments	197	---	230,304	204,120	---	122,794	130,778
Licenses and Permits	360	52,684	25,330	20,779	1,972,606	8,353	5,755
Intergovernmental Revenues							
Federal Grants							
Highways	163,307	---	---	---	605,019	109,209	219,790
Human Services	362,509	254,298	979,376	259,208	5,325,899	183,314	410,943
Disaster	1,025,587	7,340	84,799	191,479	73,439	261,210	1,123,107
All Other	18,149	194,990	232,139	105,826	815,822	114,122	65,708
Total Federal Grants	1,569,552	456,628	1,296,314	556,513	6,820,179	667,855	1,819,548
State Grants							
HACA	491,838	944,647	452,774	1,344,094	7,278,101	939,028	789,585
Manufactured Home HACA	1,092	---	11,670	---	47,498	2,933	5,559
Local Performance Aid	4,902	22,895	14,899	---	196,624	13,184	8,065
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	25,568	45,272	74,528	17,457	815	6,250	37,265
Highways	1,561,124	4,320,710	2,177,151	2,655,753	5,068,730	2,848,679	1,045,824
Human Services	357,067	788,679	1,237,388	520,977	5,249,585	905,204	451,714
Criminal Justice Aid	15,720	98,515	---	84,147	886,438	56,421	40,662
PERA Aid	---	10,465	---	880	105,246	---	---
Police Aid	---	---	---	---	335,888	---	---
All Other	468,167	432,253	467,990	458,728	3,903,279	433,161	336,911
Total State Grants	2,925,478	6,663,436	4,436,400	5,082,036	23,172,717	5,204,860	2,715,585
Local Units Grants	---	3,051	10,000	---	3,977,882	---	---
Total Intergovernmental Revenues	4,495,030	7,123,115	5,742,714	5,638,549	33,970,778	5,872,715	4,535,133
Charges for Services	316,727	1,079,040	960,248	1,378,752	11,227,044	1,583,975	714,250
Fines and Forfeits	---	50,468	75,688	191,623	996,593	109,709	---
Interest Earnings	64,726	291,606	173,010	463,590	4,191,361	292,044	308,962
All Other Revenues	261,344	352,130	543,342	294,843	5,975,789	240,959	765,448
Total Revenues	6,899,228	14,394,031	11,224,824	13,338,935	100,791,733	11,905,257	8,923,835
Other Financing Sources							
Borrowing							
Bonds Issued	133,000	---	---	---	---	---	260,000
Other Long-term Debt	416,408	---	---	---	---	---	355,660
Total Borrowing	549,408	---	---	---	---	---	615,660
Other Sources	---	---	---	77,900	---	---	---
Transfers From							
Enterprise Funds	---	---	---	---	---	---	---
Governmental Funds	50,000	84,575	705,125	576,487	2,931,824	250,000	38,402
Total Revenues and Other Sources	7,498,636	14,478,606	11,929,949	13,993,322	103,723,557	12,155,257	9,577,897

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government - Current Expenditures	704,803	1,884,314	1,093,358	2,476,301	22,487,675	1,454,314	903,561
- Capital Outlay	---	---	976,312	---	296,380	915,976	---
Total General Government	704,803	1,884,314	2,069,670	2,476,301	22,784,055	2,370,290	903,561
Public Safety - Sheriff	350,407	807,761	576,462	1,202,342	14,907,793	887,775	597,939
- Corrections	35,743	760,505	102,040	217,791	5,366,920	217,363	37,160
- All Other	5,686	14,461	12,845	187,992	---	17,634	22,086
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	391,836	1,582,727	691,347	1,608,125	20,274,713	1,122,772	657,185
Streets and Highways - Administration	136,438	254,952	282,427	146,797	972,440	306,179	223,406
- Maintenance	2,668,114	1,460,254	779,756	1,211,724	3,309,917	2,133,137	3,726,058
- Construction	53,733	3,799,390	1,620,125	1,923,930	7,386,721	1,770,925	346,459
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,858,285	5,514,596	2,682,308	3,282,451	11,669,078	4,210,241	4,295,923
Sanitation - Current Expenditures	68,478	197,555	427,000	416,002	---	168,579	252,849
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	68,478	197,555	427,000	416,002	---	168,579	252,849
Human Services - Income Maintenance	580,169	806,648	1,234,029	882,008	4,513,573	823,538	577,163
- Social Services	715,829	2,758,825	2,525,579	2,206,511	17,260,664	2,309,273	1,349,346
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	144,099	---	---	---	---	---
Total Human Services	1,295,998	3,709,572	3,759,608	3,088,519	21,774,237	3,132,811	1,926,509
Health - Current Expenditures	128,877	293,408	803,286	319,231	8,079,689	249,554	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	128,877	293,408	803,286	319,231	8,079,689	249,554	---
Culture and Recreation							
Libraries - Current Expenditures	20,318	98,896	24,170	172,513	3,375,764	366,471	31,800
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	6,970	151,990	27,493	159,089	1,754,707	42,030	9,700
- Capital Outlay	---	---	---	---	6,305	---	---
Total Culture and Recreation	27,288	250,886	51,663	331,602	5,136,776	408,501	41,500
Conservation of Natural Resources - Current Expenditures	250,286	304,926	271,957	339,479	732,677	300,013	307,782
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	250,286	304,926	271,957	339,479	732,677	300,013	307,782
Economic Development - Current Expenditures	10,325	57,771	---	138,868	1,051,319	78,567	2,355
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	10,325	57,771	---	138,868	1,051,319	78,567	---
All Other - Current Expenditures	21,307	192,239	556,235	44,511	---	285,655	126,282
- Capital Outlay	472,360	---	---	---	3,949,594	---	---
Total All Other	493,667	192,239	556,235	44,511	3,949,594	285,655	126,282
Debt Service - Principal Paid on Bonds	37,000	133,227	55,000	500,000	1,795,000	---	345,000
- Other Long-term Debt	73,128	---	18,555	---	5,695,958	---	91,733
- Interest and Fiscal Charges	5,313	61,874	31,574	142,790	4,513,158	---	30,903
Total Current Expenditures	5,703,750	10,044,505	8,716,637	10,121,159	83,813,138	9,640,082	8,167,487
Total Capital Outlay	526,093	3,943,489	2,596,437	1,923,930	11,639,000	2,686,901	346,459
Total Debt Service	115,441	195,101	105,129	642,790	12,004,116	---	467,636
Total Expenditures	6,345,284	14,183,095	11,418,203	12,687,879	107,456,254	12,326,983	8,981,582
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	50,000	84,575	705,125	576,487	2,931,824	250,000	38,402
Total Expenditures and Other Uses	6,395,284	14,267,670	12,123,328	13,264,366	110,388,078	12,576,983	9,019,984
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	798,922	2,080,494	1,414,387	3,039,158	14,571,563	1,712,657	3,609,924
Special Revenue Fund Unreserved Fund Balance	1,798,081	2,090,853	1,891,653	5,696,780	10,641,019	2,646,834	1,522,072
Total	2,597,003	4,171,347	3,306,040	8,735,938	25,212,582	4,359,491	5,131,996
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	45.5%	41.5%	37.9%	86.3%	30.1%	45.2%	62.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1997

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (1997 Estimate)	49,485	82,493	11,638	4,735,830
Net Taxable Tax Capacity	22,455,613	58,224,999	6,845,969	3,496,965,884
1996 Tax Levy (Payable 1997)	8,703,887	16,798,427	4,275,351	1,204,601,176
REVENUES				
Taxes	9,124,635	17,262,424	4,318,429	1,339,136,552
Special Assessments	---	116,134	314,902	24,219,168
Licenses and Permits	108,331	506,163	12,868	15,020,289
Intergovernmental Revenues				
Federal Grants				
Highways	---	207,945	275,814	25,657,058
Human Services	725,373	3,865,119	774,353	247,505,161
Disaster	9,883	395,871	1,156,917	32,583,517
All Other	324,982	223,772	75,757	55,025,434
Total Federal Grants	1,060,238	4,692,707	2,282,841	360,771,170
State Grants				
HACA	1,777,589	2,026,895	920,981	186,409,166
Manufactured Home HACA	---	76,564	3,659	1,625,873
Local Performance Aid	54,902	---	13,015	4,497,655
Attached Machinery Aid	---	---	---	2,388,282
Disparity Reduction Aid	100,477	8,255	58,979	15,804,338
Highways	3,664,291	4,182,403	2,518,849	314,958,516
Human Services	2,349,076	3,858,004	660,051	269,000,940
Criminal Justice Aid	274,368	---	32,174	12,406,645
PERA Aid	---	---	---	451,392
Police Aid	---	---	---	2,652,907
All Other	990,382	1,704,976	337,923	180,397,448
Total State Grants	9,211,085	11,857,097	4,545,631	990,593,162
Local Units Grants	---	---	7,779	31,250,086
Total Intergovernmental Revenues	10,271,323	16,549,804	6,836,251	1,382,614,418
Charges for Services	5,116,402	4,345,040	146,178	342,736,671
Fines and Forfeits	210,660	506,380	---	22,992,324
Interest Earnings	1,000,660	1,238,982	447,548	164,477,943
All Other Revenues	810,340	2,429,950	377,208	198,089,671
Total Revenues	26,642,351	42,954,877	12,453,384	3,489,287,036
Other Financing Sources				
Borrowing				
Bonds Issued	---	---	---	140,329,774
Other Long-term Debt	---	---	237,834	45,438,585
Total Borrowing	---	---	237,834	185,768,359
Other Sources	---	---	---	3,559,259
Transfers From				
Enterprise Funds	---	---	---	450,614
Governmental Funds	120,408	222,537	---	120,396,829
Total Revenues and Other Sources	26,762,759	43,177,414	12,691,218	3,799,462,097

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1997

EXPENDITURES	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government - Current Expenditures	3,972,262	6,111,912	1,272,414	482,388,917
- Capital Outlay	---	824,712	---	105,435,493
Total General Government	3,972,262	6,936,624	1,272,414	587,824,410
Public Safety - Sheriff	1,817,743	5,866,172	496,775	247,322,267
- Corrections	1,122,569	2,730,420	423,529	195,550,308
- All Other	38,653	406,065	43,927	84,736,349
- Capital Outlay	---	---	---	52,782,029
Total Public Safety	2,978,965	9,002,657	964,231	580,390,953
Streets and Highways - Administration	298,305	458,849	107,266	28,369,209
- Maintenance	1,902,727	2,963,872	2,837,873	248,638,312
- Construction	3,964,609	6,050,758	1,611,302	296,303,748
- Other Capital Outlay	---	---	---	6,609,171
Total Streets and Highways	6,165,641	9,473,479	4,556,441	579,920,440
Sanitation - Current Expenditures	1,738,823	331,632	84,946	61,761,519
- Capital Outlay	---	---	---	538,387
Total Sanitation	1,738,823	331,632	84,946	62,299,906
Human Services - Income Maintenance	2,652,087	3,254,989	835,532	323,124,968
- Social Services	5,792,782	8,253,063	1,916,821	540,310,887
- All Other	---	249,772	---	301,481,151
- Capital Outlay	---	---	---	6,939,512
Total Human Services	8,444,869	11,757,824	2,752,353	1,171,856,518
Health - Current Expenditures	2,077,642	1,502,613	51,638	141,061,196
- Capital Outlay	---	---	---	14,938,248
Total Health	2,077,642	1,502,613	51,638	155,999,444
Culture and Recreation				
Libraries - Current Expenditures	255,572	910,059	55,052	58,840,382
- Capital Outlay	---	---	---	7,288,443
Parks and Recreation - Current Expenditures	123,297	761,971	104,221	34,363,622
- Capital Outlay	---	---	---	7,163,498
Total Culture and Recreation	378,869	1,672,030	159,273	107,655,945
Conservation of Natural Resources - Current Expenditures	556,285	495,100	608,772	61,592,846
- Capital Outlay	---	---	---	309,772
Total Conservation of Natural Resources	556,285	495,100	608,772	61,902,618
Economic Development - Current Expenditures	37,962	72,213	---	31,375,190
- Capital Outlay	---	---	---	7,419,503
Total Economic Development	37,962	72,213	---	38,794,693
All Other - Current Expenditures	186,630	365,787	91,167	19,943,090
- Capital Outlay	---	---	---	6,053,771
Total All Other	186,630	365,787	91,167	25,996,861
Debt Service - Principal Paid on Bonds	140,000	695,000	275,000	70,956,888
- Other Long-term Debt	35,528	---	---	18,604,876
- Interest and Fiscal Charges	59,148	1,150,634	110,447	51,949,255
Total Current Expenditures	22,573,339	34,734,489	8,929,933	2,860,860,213
Total Capital Outlay	3,964,609	6,875,470	1,611,302	511,781,575
Total Debt Service	234,676	1,845,634	385,447	141,511,019
Total Expenditures	26,772,624	43,455,593	10,926,682	3,514,152,807
Other Financing Uses				
Debt Redemption - Refunded Bonds	---	---	---	9,325,000
Other Uses	---	---	---	14,710
Transfers To - Enterprise Funds	---	215,111	---	1,910,522
- Governmental Funds	120,408	222,537	---	120,396,829
Total Expenditures and Other Uses	26,893,032	43,893,241	10,926,682	3,645,799,868
Unreserved Fund Balance				
General Fund Unreserved Fund Balance	6,591,188	6,517,572	1,981,839	648,946,909
Special Revenue Fund Unreserved Fund Balance	5,124,877	6,484,622	6,039,521	664,627,205
Total	11,716,065	13,002,194	8,021,360	1,313,574,114
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	51.9%	37.4%	89.8%	45.9%

**Table 4
Public Service Enterprises
Analysis of Hospital Operations
For the Year Ended December 31, 1997**

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]	13,183	6,124,474	5,647,257	477,217	422,248	2,574	896,891	---	---	---	---	170,295	---	---	---
CLEARWATER	8,467	8,347,539	8,116,398	231,141	104,238	2,069	333,310	---	---	100,000	---	463,871	---	225,644	239,805
COOK [2]	4,437	4,670,280	4,792,374	(122,094)	441,577	14,802	304,681	303,000	---	---	---	563,965	---	549	13,828
DOUGLAS	31,274	33,233,437	30,891,483	2,341,954	521,930	---	2,863,884	---	---	---	---	2,503,822	---	169,051	766,975
HENNEPIN	1,075,907	295,098,058	304,616,318	(9,518,260)	19,614,571	3,542,592	6,553,719	16,988,278	---	2,454,982	---	27,227,529	---	3,542,592	5,106,727
ITASCA	43,337	8,393,437	8,175,826	217,611	100,654	---	318,265	---	---	---	---	190,077	---	13,412	760,903
KANABEC	14,030	9,136,791	8,585,137	551,654	355,379	---	907,033	---	---	---	---	3,671,077	---	73,729	80,000
MEEKER	21,711	8,657,219	7,702,317	954,902	202,060	---	1,156,962	---	---	---	---	369,353	---	4,437	137,781
MURRAY	9,624	3,752,468	3,331,238	421,230	140,642	29,887	531,985	---	---	---	(3,200)	248,913	---	1,141	18,250
PIPESTONE [2]	10,427	8,033,977	7,593,422	440,555	306,518	343,414	403,659	218,517	---	---	---	417,933	---	75,385	339,145
RENVILLE	17,521	3,858,198	4,007,161	(148,963)	57,506	---	(91,457)	---	---	---	---	148,465	---	29,864	67,960
SWIFT [5]	11,159	3,662,765	3,766,909	(104,144)	67,529	15,738	(52,353)	---	---	---	---	50,525	---	8,892	78,670
TOTAL	1,261,077	392,968,643	397,225,840	(4,257,197)	22,334,852	3,951,076	14,126,579	17,509,795	---	2,454,982	96,800	36,025,825	---	4,144,696	7,610,044

**Table 5
Public Service Enterprises
Analysis of Nursing Home Operations
For the Year Ended December 31, 1997**

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]	29,394	1,888,740	1,826,053	62,687	12,643	6,626	68,704	---	---	---	---	11,728	---	6,626	48,920
COOK [2]	4,437	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	17,122	2,675,975	2,710,068	(34,093)	14,844	10,001	(29,250)	---	---	---	---	506,196	---	10,001	92,976
HUBBARD [3]	16,717	4,648,456	4,596,901	51,555	19,223	18,557	52,221	---	---	---	---	97,949	---	18,557	11,588
ITASCA [3]	43,337	4,780,372	4,608,920	171,452	32,178	---	203,630	---	---	---	---	166,624	---	144,133	188,686
LAKE [3]	10,695	2,140,900	2,000,204	140,696	12,510	---	153,206	---	---	---	---	6,363	---	---	---
PENNINGTON [3]	13,647	2,425,687	2,498,119	(72,432)	7,960	---	(64,472)	---	---	---	---	8,721	---	---	---
PIPESTONE [2]	10,427	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	497,423	8,624,683	8,566,035	58,648	---	365	58,283	---	---	---	(287,584)	88,870	---	---	---
STEELE	32,320	3,848,976	3,777,003	71,973	70,912	11,194	131,691	---	---	---	---	348,349	---	10,671	95,000
ST. LOUIS	199,454	19,924,343	19,288,102	636,241	297,437	7,928	925,750	8,479	---	---	---	159,531	---	7,570	35,000
TRAVERSE	4,331	1,920,757	1,821,123	99,634	10,205	5,425	104,414	---	---	---	---	101,970	---	---	---
WADENA [3]	13,404	4,207,769	3,975,896	231,873	112,281	263,756	80,398	---	---	---	---	156,034	---	263,026	45,000
TOTAL	892,708	57,086,658	55,668,424	1,418,234	590,193	323,852	1,684,575	8,479	---	---	(287,584)	1,652,335	---	460,584	517,170

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, 1997

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	37,615	1,190,131	1,679,651	(489,520)	524,139	---	34,619	---	270,208	228,470	---	13,061	---	---	---	---
CLAY	52,994	876,213	2,164,776	(1,288,563)	752,596	---	(535,967)	---	381,201	371,395	(350,424)	11,559	---	---	---	---
DOUGLAS	31,274	1,265,111	1,741,682	(476,571)	314,318	---	(162,253)	---	---	123,802	(250,000)	43,864	---	---	---	---
GRANT	6,185	682,042	752,222	(70,180)	161,495	---	91,315	68,657	51,415	41,423	---	---	---	---	---	---
KITTSON [4]	5,510	5,647	5,709	(62)	---	---	(62)	---	---	---	---	---	---	---	---	---
POLK	32,808	737,517	1,384,895	(647,378)	628,969	---	(18,409)	209,608	---	---	(97,600)	16,335	---	---	---	---
REDWOOD [8]	17,293	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WILKIN	7,376	235,932	593,703	(357,771)	359,784	498	1,515	139,870	86,731	133,732	---	7,104	---	---	---	---
TOTAL	191,055	4,992,593	8,322,638	(3,330,045)	2,741,301	498	(589,242)	418,135	789,555	898,822	(698,024)	91,923	---	---	---	---

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, 1997

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
BLUE EARTH LANDFILL	55,286	852,639	771,459	81,180	100,804	99,727	82,257	---	---	---	---	43,619	---	99,727	109,309
CASS SANITARY SEWER DISTRICT [5]	24,531	295,212	347,150	(51,938)	6,784	16,967	(62,121)	---	---	---	---	1,789,813	---	12,230	51,241
CLAY SOLID WASTE	52,994	814,385	1,582,909	(768,524)	1,505,954	20,317	717,113	943,287	15,038	306,726	---	---	---	20,317	6,711
CROW WING SANITARY SEWER DISTRICT [5]	50,578	242,111	221,288	20,823	22,925	79,685	(35,937)	---	---	---	159,973	---	---	79,685	---
SOLID WASTE		2,003,751	1,143,977	859,774	120,430	211,657	768,547	3,095	---	---	79,391	211,816	1,885,000	211,657	2,950,000
DODGE SOLID WASTE [4] [7]	17,122	524,742	842,330	(317,588)	386,847	16,895	52,364	---	---	253,523	(63,424)	28,507	---	16,895	10,000
DOUGLAS SOLID WASTE [5]	31,274	1,599,230	2,131,585	(532,355)	946,303	---	413,948	---	---	151,499	---	859,795	---	---	---
GOODHUE WASTE MANAGEMENT	42,987	285,644	1,237,891	(952,247)	474,940	50,078	(527,385)	273,423	14,352	154,460	(21,092)	1,455	1,841,002	50,078	45,000
HENNEPIN SOLID WASTE	1,075,907	52,131,234	73,426,931	(21,295,697)	5,355,728	630,822	(16,570,791)	244,413	---	3,216,151	35,000	834,588	---	630,822	6,000,000
HUBBARD SOLID WASTE	16,717	25,873	1,215,078	(1,189,205)	1,181,723	---	(7,482)	---	---	66,280	(80,000)	52,982	---	---	---
LAKE SANITARY DISTRICT [5]	10,695	62,431	176,559	(114,128)	7,533	---	(106,595)	---	---	---	---	---	---	---	---
LYON LANDFILL	25,431	1,767,988	1,199,804	568,184	162,151	---	730,335	---	---	---	---	213,955	---	---	---
OLMSTED WASTE MANAGEMENT	116,537	9,092,056	7,768,381	1,323,675	1,604,304	2,989,481	(61,502)	2,754	---	517,359	17,527	1,006,553	---	2,989,481	2,197,130
OTTER TAIL WASTE MANAGEMENT	54,160	5,917,113	5,308,399	608,714	313,981	90,453	832,242	---	---	196,166	---	73,979	---	90,453	---
POLK LANDFILL	32,808	613,863	835,013	(221,150)	26,790	---	(194,360)	---	---	---	---	326,118	---	---	---
RESOURCE RECOVERY		2,588,275	2,405,052	183,223	38,277	159,498	62,002	---	---	---	---	231,938	---	159,498	465,000
SOLID WASTE MGMT. [9]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
STEELE SOLID WASTE	32,320	930,358	787,060	143,298	47,077	894	189,481	---	---	---	---	160,012	---	894	25,130
ST. LOUIS SOLID WASTE	199,454	4,551,538	3,820,986	730,552	2,873,900	600,733	3,003,719	1,530,976	---	558,497	---	38,843	---	550,219	3,935,000
TODD SOLID WASTE	24,014	812,907	961,578	(148,671)	292,948	---	144,277	---	---	70,798	---	197,993	---	---	---

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 1997

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	
WRIGHT	82,493															
SOLID WASTE		133,115	1,464,226	(1,331,111)	36,977	744,608	(2,038,742)	---	---	---	(215,111)	---	---	732,345	555,000	
TOTAL	1,945,308	85,244,465	107,647,656	(22,403,191)	15,506,376	5,711,815	(12,608,630)	2,997,948	29,390	5,491,459	(87,736)	6,071,966	3,726,002	5,644,301	16,349,521	

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, 1997

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
AITKIN CONSERVATION CENTER	13,949	460,234	531,481	(71,247)	89,638	81,927	(63,536)	--	--	3,457	--	304,449	--	--	--
ANOKA GOLF COURSE	285,271	791,518	638,998	152,520	2,675	2,808	152,387	--	--	--	37,500	35,265	--	2,808	20,510
WAVE POOL		410,482	463,290	(52,808)	--	--	(52,808)	--	--	--	37,500	16,023	--	--	--
CHISAGO HRA	38,937	4,509	1,247	3,262	--	--	3,262	--	--	--	--	1,021,751	1,475,000	--	--
CLAY FAMILY SERVICE CENTER	52,994	1,204,738	941,762	262,976	35,284	381,789	(83,529)	--	--	--	--	14,095	--	381,789	108,140
JUVENILE CENTER		643,948	805,377	(161,429)	120,064	90,990	(132,355)	--	28,986	44,400	--	2,178,324	--	90,990	100,000
DAKOTA GEOGRAPHIC INFORMATION	332,657	93,213	55,185	38,028	--	--	38,028	--	--	--	--	--	--	--	--
DOUGLAS PUBLIC TRANSIT	31,274	--	--	--	--	3,843	(3,843)	--	--	--	--	--	--	--	--
HENNEPIN CENTER HOSPITAL FACILITY	1,075,907	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CLINIC NETWORK	[9]	--	--	--	--	--	--	--	--	--	--	--	--	--	--
GLEN LAKE GOLF COURSE	[4]	159,449	308,840	(149,391)	--	23,770	(173,161)	--	--	--	--	3,031,078	3,360,000	23,770	--
METRO HEALTH PLAN		71,063,681	74,543,778	(3,480,097)	--	--	(3,480,097)	--	--	--	--	417,069	--	--	--
ITASCA RESOURCE CENTER	43,337	347,570	409,618	(62,048)	--	--	(62,048)	--	--	--	--	1,686,884	--	--	--
KITTSON RURAL WATER DISTRICT	5,510	243,440	249,865	(6,425)	309,628	465,827	(162,624)	--	--	--	(94,000)	--	--	289,106	144,023
LAKE HRA	10,695	10,933	49,905	(38,972)	--	29,450	(68,422)	--	--	--	--	3,911	--	29,450	4,786
MOWER HRA	37,575	462,767	342,487	120,280	--	--	120,280	--	--	--	--	88,648	--	70,997	71,630
OLMSTED CAMPUS	116,537	1,295,876	1,186,901	108,975	636,777	799,837	(54,085)	--	--	--	(7,344)	4,124,641	--	799,837	1,528,185
RAMSEY LAKE OWASSO RESIDENCE	497,423	4,024,258	4,176,595	(152,337)	21,991	--	(130,346)	--	--	--	(180,591)	8,185	--	--	--
ROCK RURAL WATER DISTRICT	9,966	322,171	368,521	(46,350)	73,421	--	27,071	--	--	--	--	61,629	--	--	--
STEARNS HRA	130,574	28,375	24,990	3,385	133,690	--	137,075	--	--	956,780	--	99,344	--	--	--
STEELE CIVIC CENTER	32,320	177,567	179,690	(2,123)	1,087	--	(1,036)	--	--	--	--	--	--	--	--

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 1997

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	
STEVENS	10,694															
AMBULANCE		324,865	373,700	(48,835)	18,468	515	(30,882)	---	---	5,000	(26,231)	22,365	---	---	---	---
TRAVERSE	4,331															
CONGREGATE HOUSING		---	15,471	(15,471)	2,548	---	(12,923)	---	---	---	---	853,112	1,446,319	---	---	---
TOTAL	<u>2,729,951</u>	<u>82,069,594</u>	<u>85,667,701</u>	<u>(3,598,107)</u>	<u>1,445,271</u>	<u>1,880,756</u>	<u>(4,033,592)</u>	<u>---</u>	<u>28,986</u>	<u>1,009,637</u>	<u>(233,166)</u>	<u>13,966,773</u>	<u>6,281,319</u>	<u>1,688,747</u>	<u>1,977,274</u>	

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.
- [7] The enterprise fund debt was reclassified to the general long-term debt account.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [9] The enterprise fund operations were reclassified and are included with other enterprise funds.

Table 9
Outstanding Indebtedness of Counties

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
AITKIN	13,949	215,000	--	--	--	--	215,000	215,000	--	910,829	
ANOKA	285,271	81,547,837	--	--	4,340,000	--	85,887,837	34,565,000	15,272,385	7,813,297	
BECKER	29,394	--	--	25,000	3,155,000	--	3,180,000	1,500,000	546,901	1,161,702	
BELTRAMI	37,615	147,500	--	--	3,760,000	5,000,000	8,907,500	2,725,000	37,094	1,164,465	
BENTON	34,057	680,000	--	--	8,885,000	--	620,000	10,185,000	--	4,280,544	
BIG STONE	5,915	--	--	235,000	--	--	--	235,000	--	258,475	
BLUE EARTH	55,286	570,000	--	480,000	--	--	--	1,050,000	480,000	2,638,288	
BROWN	28,006	1,325,000	--	40,000	--	3,780,000	--	5,145,000	--	42,148	
CARLTON	30,974	5,595,000	--	--	--	--	--	5,595,000	2,175,000	178,170	
CARVER	61,377	8,075,000	--	--	13,015,000	1,500,000	--	22,590,000	5,885,000	499,845	
CASS	24,531	805,000	--	--	170,000	--	--	975,000	120,000	4,024,005	
CHIPPEWA	13,183	--	--	50,000	--	--	--	50,000	--	243,373	
CHISAGO	38,937	1,640,000	--	1,850,000	10,680,000	--	--	14,170,000	7,735,000	606,260	
CLAY	52,994	100,000	--	2,550,000	4,845,000	6,060,000	--	13,555,000	725,000	707,746	
CLEARWATER	8,467	--	--	--	--	2,565,000	--	2,565,000	--	460,152	
COOK	4,437	5,435,000	4,005,000	--	--	--	650,000	10,090,000	1,750,000	4,944,871	
COTTONWOOD	12,930	3,395,000	1,260,000	115,000	--	--	--	4,770,000	1,170,000	--	
CROW WING	50,578	3,465,000	--	--	--	--	--	3,465,000	1,355,000	1,627,912	
DAKOTA	332,657	73,745,000	--	--	5,475,000	--	--	79,220,000	39,865,000	1,979,741	
DODGE	17,122	--	--	--	235,000	--	--	235,000	--	3,570,764	
DOUGLAS	31,274	4,888,750	--	--	1,975,000	1,220,000	--	8,083,750	3,358,750	1,763,598	
FARIBAULT	16,548	4,140,000	--	395,000	--	--	--	4,535,000	2,740,000	15,622	
FILLMORE	20,969	585,000	--	--	--	--	--	585,000	--	6,552	
FREEBORN	32,429	1,430,000	--	1,470,000	--	--	--	2,900,000	695,000	--	
GOODHUE	42,987	2,415,000	--	--	15,074,724	--	--	17,489,724	--	950,000	
GRANT	6,185	--	--	95,000	--	305,000	--	400,000	--	--	
HENNEPIN	1,075,907	116,805,000	--	--	106,425,000	--	--	223,230,000	36,490,000	63,328,147	
HOUSTON	19,330	--	--	--	--	--	--	--	--	494,862	
HUBBARD	16,717	330,000	--	--	--	--	--	330,000	--	73,695	
ISANTI	29,603	1,290,000	--	--	2,050,000	6,525,000	--	9,865,000	1,290,000	--	
ITASCA	43,337	--	340,000	--	1,649,809	--	--	1,989,809	--	5,928,542	
JACKSON	11,750	540,000	--	10,000	--	--	--	550,000	--	51,882	
KANABEC	14,030	--	--	--	--	3,235,000	--	3,235,000	--	170,000	
KANDIYOHI	41,652	7,015,000	--	964,100	--	--	--	7,979,100	3,365,000	12,391,109	

Table 9
Outstanding Indebtedness of Counties

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]				
KITTSON	5,510	--	--	2,317,129	3,371,700	--	--	5,688,829	3,040,493	--	257,992
KOOCHICHING	15,868	2,140,000	--	--	--	--	600,000	2,740,000	145,000	--	572,567
LAC QUI PARLE	8,644	--	--	--	--	--	--	--	--	--	237,190
LAKE	10,695	2,805,856	2,920,000	--	2,640,000	--	--	8,365,856	2,750,000	128,729	738,666
LAKE OF THE WOODS	4,495	--	--	--	--	--	--	--	--	50,456	115,933
LE SUEUR	24,939	2,240,000	--	--	--	--	950,000	3,190,000	950,000	--	319,774
LINCOLN	6,707	--	--	1,590,000	--	--	--	1,590,000	1,455,000	13,628	68,783
LYON	25,431	--	--	1,330,000	--	--	--	1,330,000	25,000	965,669	345,812
MAHNOMEN	5,222	530,000	--	120,000	--	--	--	650,000	10,000	146,891	123,335
MARSHALL	10,676	155,000	--	1,507,106	--	--	910,000	2,572,106	175,000	40,404	277,528
MARTIN	22,849	1,200,000	--	810,000	--	--	--	2,010,000	600,000	--	367,121
MCLEOD	34,493	900,000	--	--	--	--	--	900,000	900,000	685,000	811,527
MEEKER	21,711	--	--	--	--	--	--	--	--	2,890,000	599,012
MILLE LACS	20,648	4,880,000	--	--	--	--	--	4,880,000	--	64,867	703,865
MORRISON	31,234	6,250,000	2,750,000	--	8,315,000	--	--	17,315,000	6,585,000	893,864	502,015
MOWER	37,575	--	--	30,000	--	--	--	30,000	--	1,071,113	582,599
MURRAY	9,624	--	--	865,000	310,000	--	--	1,175,000	285,000	1,618,250	150,686
NICOLLET	29,965	960,000	--	70,000	--	--	1,400,000	2,430,000	430,000	925,000	989,384
NOBLES	20,570	--	--	--	--	--	--	--	--	--	356,741
NORMAN	7,832	--	--	720,000	--	--	--	720,000	710,000	--	238,813
OLMSTED	116,537	2,445,000	--	--	51,550,000	18,775,000	--	72,770,000	39,600,000	2,230,813	2,410,605
OTTER TAIL	54,160	1,500,000	--	--	1,345,000	--	--	2,845,000	1,345,000	473,481	1,961,683
PENNINGTON	13,647	1,195,000	--	--	--	--	--	1,195,000	--	71,573	121,553
PINE	23,582	--	--	--	--	--	--	--	--	--	321,756
PIPESTONE	10,427	1,485,000	--	--	--	--	300,000	1,785,000	715,000	333,305	122,259
POLK	32,808	--	--	4,680,000	6,005,000	--	1,630,000	12,315,000	2,805,000	422,686	516,750
POPE	10,969	446,250	--	--	--	--	--	446,250	446,250	--	328,276
RAMSEY	497,423	186,703,248	--	--	--	--	--	186,703,248	67,310,000	756,632	24,721,219
RED LAKE	4,456	--	--	--	--	--	905,000	905,000	905,000	--	95,788
REDWOOD	17,293	--	--	--	--	--	--	--	--	--	495,296
RENVILLE	17,521	--	--	--	--	--	--	--	--	423,480	607,218
RICE	53,514	1,005,000	--	--	--	--	--	1,005,000	--	5,465,000	887,463
ROCK	9,966	--	--	--	--	--	--	--	--	19,623	411,885
ROSEAU	16,323	--	--	--	--	--	--	--	--	203,441	479,248

Table 9
Outstanding Indebtedness of Counties

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
SCOTT	75,009	9,165,000	—	80,000	—	—	—	9,245,000	6,860,000	12,336,289	2,102,821
SHERBURNE	56,682	330,000	—	—	—	8,000,000	—	8,330,000	—	740,000	906,333
SIBLEY	14,913	—	—	1,310,000	—	—	—	1,310,000	250,000	2,195,000	656,365
STEARNS	130,574	11,000,000	55,000	680,000	19,475,000	—	—	31,210,000	25,365,000	4,500,000	3,658,303
STEELE	32,320	6,885,000	—	—	85,000	—	—	6,970,000	—	80,315	387,720
STEVENS	10,694	—	—	—	680,000	—	—	680,000	—	29,899	170,536
ST. LOUIS	199,454	2,340,000	—	—	6,870,000	—	—	9,210,000	3,730,000	21,249,339	27,530,972
SWIFT	11,159	—	—	2,045,000	610,000	—	—	2,655,000	610,000	242,182	380,298
TODD	24,014	340,000	—	—	—	—	—	340,000	340,000	30,347	448,090
TRAVERSE	4,331	1,588,000	—	—	—	—	—	1,588,000	—	343,280	213,787
WABASHA	20,721	—	—	—	—	—	—	—	—	1,022,135	515,231
WADENA	13,404	340,000	—	—	—	3,430,000	—	3,770,000	—	69,270	313,758
WASECA	18,626	1,685,000	—	—	—	—	365,000	2,050,000	—	—	592,743
WASHINGTON	187,475	39,915,000	—	1,635,000	—	—	—	41,550,000	21,125,000	33,022,311	4,132,146
WATONWAN	11,750	—	—	—	—	—	—	—	—	—	425,290
WILKIN	7,376	260,000	—	—	—	—	—	260,000	260,000	287,132	130,432
WINONA	49,485	550,000	—	—	—	—	—	550,000	—	341,567	547,659
WRIGHT	82,493	18,335,000	—	—	13,205,000	—	—	31,540,000	26,270,000	—	1,246,145
YELLOW MEDICINE	11,638	280,000	—	205,000	—	—	1,515,000	2,000,000	1,580,000	237,834	239,526
TOTAL	4,735,830	636,032,441	11,330,000	28,273,335	296,196,233	60,395,000	9,845,000	1,042,072,009	365,780,493	222,716,778	207,113,143

Footnote: [1] All Other includes bonds payable from county state-aid street allocations.
[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

Table 10
 Percent Change of Unreserved Fund Balances
 In the General Fund and Special Revenue Funds 1996 to 1997
 1997 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Unreserved as a Percent of	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved		1997 Total Current Expenditures	1997 Total Current Expenditures
AITKIN	500,197	9,726,048	10,226,245	400,954	12,197,379	12,598,333	23.2%	13,281,807	94.9%
ANOKA	51,134,490	2,207,086	53,341,576	47,997,821	1,446,542	49,444,363	-7.3%	134,822,925	36.7%
BECKER	6,035,675	7,249,421	13,285,096	6,192,788	8,677,610	14,870,398	11.9%	20,644,840	72.0%
BELTRAMI	10,146,764	4,117,108	14,263,872	10,153,757	5,745,169	15,898,926	11.5%	26,342,127	60.4%
BENTON	259,784	7,526,892	7,786,676	386,865	8,740,541	9,127,406	17.2%	14,827,096	61.6%
BIG STONE	932,429	3,155,524	4,087,953	996,972	4,296,027	5,292,999	29.5%	7,271,951	72.8%
BLUE EARTH	30,834,149	---	30,834,149	31,472,998	(337,050)	31,135,948	1.0%	27,359,624	113.8%
BROWN	982,755	3,635,645	4,618,400	1,009,675	5,600,322	6,609,997	43.1%	15,572,278	42.4%
CARLTON	451,315	4,906,527	5,357,842	812,628	5,133,369	5,945,997	11.0%	22,491,853	26.4%
CARVER	24,446,932	1,035,054	25,481,986	28,292,509	4,735,520	33,028,029	29.6%	33,861,288	97.5%
CASS	427,914	9,692,136	10,120,050	2,322,465	9,377,552	11,700,017	15.6%	23,681,000	49.4%
CHIPPEWA	5,531,006	4,710,242	10,241,248	6,019,270	3,911,668	9,930,938	-3.0%	11,198,477	88.7%
CHISAGO	1,608,792	7,445,855	9,054,647	7,524,692	3,255,635	10,780,327	19.1%	21,472,474	50.2%
CLAY	8,382,815	663,198	9,046,013	7,820,129	634,329	8,454,458	-6.5%	28,197,364	30.0%
CLEARWATER	3,508,270	4,912,025	8,420,295	526,402	4,607,649	5,134,051	-39.0%	8,532,366	60.2%
COOK	19,061	6,900,101	6,919,162	15,416	8,033,553	8,048,969	16.3%	7,946,527	101.3%
COTTONWOOD	1,061,354	3,093,761	4,155,115	828,314	1,414,623	2,242,937	-46.0%	10,265,413	21.8%
CROW WING	62,158	10,205,564	10,267,722	58,277	12,594,854	12,653,131	23.2%	29,980,358	42.2%
DAKOTA	107,533,872	---	107,533,872	111,814,436	8,153	111,822,589	4.0%	144,768,494	77.2%
DODGE	2,535,818	1,038,041	3,573,859	2,645,600	1,819,127	4,464,727	24.9%	9,113,637	49.0%
DOUGLAS	3,080,644	2,316,449	5,397,093	3,826,386	1,965,259	5,791,645	7.3%	17,465,450	33.2%
FARIBAULT	166,500	3,100,786	3,267,286	989,214	2,221,215	3,210,429	-1.7%	7,410,456	43.3%
FILLMORE	3,822,359	1,712,787	5,535,146	3,902,190	4,355,302	8,257,492	49.2%	11,167,704	73.9%
FREEBORN	5,821,854	8,671,341	14,493,195	5,796,662	10,656,766	16,453,428	13.5%	17,690,025	93.0%
GOODHUE	1,717,458	16,239,215	17,956,673	1,808,258	14,288,351	16,096,609	-10.4%	20,784,827	77.4%
GRANT	1,054,791	297,484	1,352,275	1,504,714	266,574	1,771,288	31.0%	6,518,776	27.2%
HENNEPIN	28,270,389	165,592,872	193,863,261	27,837,826	172,109,492	199,947,318	3.1%	711,527,977	28.1%
HOUSTON	3,075,755	2,958,942	6,034,697	3,146,044	3,280,766	6,426,810	6.5%	10,618,588	60.5%
HUBBARD	3,636,668	3,346,038	6,982,706	3,728,935	3,995,967	7,724,902	10.6%	11,576,051	66.7%
ISANTI	57,349	6,410,933	6,468,282	46,067	7,239,381	7,285,448	12.6%	16,381,401	44.5%
ITASCA	---	12,751,544	12,751,544	845,575	15,523,165	16,368,740	28.4%	38,339,556	42.7%
JACKSON	705,358	3,006,455	3,711,813	607,200	2,913,902	3,521,102	-5.1%	10,286,545	34.2%
KANABEC	95,762	2,892,348	2,988,110	18,902	3,264,475	3,283,377	9.9%	9,181,560	35.8%
KANDIYOHI	799,297	15,885,091	16,684,388	142,274	17,696,676	17,838,950	6.9%	29,794,541	59.9%
KITTSOON	2,412,476	1,542,016	3,954,492	1,842,362	2,955,136	4,797,498	21.3%	6,016,925	79.7%
KOOCHICING	6,790,243	4,153,411	10,943,654	5,775,478	5,775,988	11,551,466	5.6%	12,311,845	93.8%
LAC QUI PARLE	1,159,796	3,085,389	4,245,185	1,159,527	3,792,049	4,951,576	16.6%	6,811,950	72.7%
LAKE	---	10,000,113	10,000,113	---	10,179,747	10,179,747	1.8%	11,050,630	92.1%
LAKE OF THE WOODS	4,202,023	522,170	4,724,193	4,776,267	855,159	5,631,426	19.2%	5,244,393	107.4%
LE SUEUR	3,102,302	2,067,632	5,169,934	5,239,181	(89,755)	5,149,426	-0.4%	14,599,459	35.3%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1996 to 1997
1997 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997 Total Current Expenditures	1997 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	LINCOLN	1,552,987	2,079,348	3,632,335	866,652	2,654,676			
LYON	760,666	3,594,910	4,355,576	860,418	4,239,323	5,099,741	17.1%	10,582,662	48.2%
MAHNOMEN	900,313	2,230,162	3,130,475	1,447,909	1,792,227	3,240,136	3.5%	6,224,714	52.1%
MARSHALL	2,447,542	1,974,339	4,421,881	1,755,529	2,119,820	3,875,349	-12.4%	9,209,424	42.1%
MARTIN	140,911	8,165,329	8,306,240	229,632	8,351,854	8,581,486	3.3%	10,018,733	85.7%
MCLEOD	9,906,100	1,074,077	10,980,177	12,057,277	647,198	12,704,475	15.7%	16,918,116	75.1%
MEEKER	2,535,652	3,432,624	5,968,276	2,703,024	4,334,333	7,037,357	17.9%	11,348,334	62.0%
MILLE LACS	3,766,398	4,530,422	8,296,820	3,891,707	4,885,548	8,777,255	5.8%	13,174,214	66.6%
MORRISON	5,149,953	7,664,530	12,814,483	4,073,964	8,810,925	12,884,889	0.5%	21,620,276	59.6%
MOWER	5,884,439	22,295,753	28,180,192	5,807,425	24,557,064	30,364,489	7.8%	21,659,001	140.2%
MURRAY	645,303	2,691,955	3,337,258	784,557	3,336,115	4,120,672	23.5%	6,459,969	63.8%
NICOLLET	6,165,221	(247,703)	5,917,518	7,957,870	271,026	8,228,896	39.1%	14,425,462	57.0%
NOBLES	3,581,859	3,996,617	7,578,476	3,657,954	4,220,575	7,878,529	4.0%	12,905,399	61.0%
NORMAN	498,429	2,693,094	3,191,523	429,148	2,817,174	3,246,322	1.7%	8,812,160	36.8%
OLMSTED	19,005,147	211,919	19,217,066	19,191,258	24,174	19,215,432	0.0%	68,257,524	28.2%
OTTER TAIL	9,456,055	8,311,498	17,767,553	11,020,056	7,344,840	18,364,896	3.4%	31,240,753	58.8%
PENNINGTON	865,086	2,305,434	3,170,520	1,331,008	2,067,955	3,398,963	7.2%	9,181,834	37.0%
PINE	341,726	6,052,905	6,394,631	272,112	6,788,888	7,061,000	10.4%	16,749,992	42.2%
PIPESTONE	694,498	4,368,386	5,062,884	723,866	5,344,591	6,068,457	19.9%	6,492,397	93.5%
POLK	39,562	6,652,744	6,692,306	75,531	3,850,454	3,925,985	-41.3%	28,314,937	13.9%
POPE	1,736,107	2,556,831	4,292,938	1,834,797	3,900,244	5,735,041	33.6%	7,803,290	73.5%
RAMSEY	93,065,681	48,364,392	141,430,073	130,220,490	27,459,837	157,680,327	11.5%	346,150,572	45.6%
RED LAKE	2,424,133	2,017,573	4,441,706	2,490,539	2,126,252	4,616,791	3.9%	4,010,592	115.1%
REDWOOD	4,011,534	1,876,949	5,888,483	5,773,057	901,453	6,674,510	13.3%	12,030,440	55.5%
RENVILLE	4,202,512	4,307,847	8,510,359	4,277,162	5,495,435	9,772,597	14.8%	15,486,578	63.1%
RICE	10,113,906	835,860	10,949,766	10,715,010	2,320,283	13,035,293	19.0%	24,885,400	52.4%
ROCK	2,085,000	3,142,223	5,227,223	2,085,000	3,402,327	5,487,327	5.0%	6,011,983	91.3%
ROSEAU	3,533,832	740,689	4,274,521	3,468,721	1,246,591	4,715,312	10.3%	9,481,741	49.7%
SCOTT	23,688,590	4,729,108	28,417,698	21,985,114	9,124,832	31,109,946	9.5%	35,246,327	88.3%
SHERBURNE	9,127,670	3,460,585	12,588,255	9,214,187	5,491,506	14,705,693	16.8%	25,728,190	57.2%
SIBLEY	2,826,567	1,477,880	4,304,447	3,594,828	1,158,445	4,753,273	10.4%	10,547,487	45.1%
STEARNS	12,360,297	2,649,522	15,009,819	10,261,694	610,980	10,872,674	-27.6%	54,516,398	19.9%
STEELE	4,765,414	3,261,512	8,026,926	5,040,689	2,160,830	7,201,519	-10.3%	15,120,058	47.6%
STEVENS	1,247,592	3,730,991	4,978,583	1,538,701	3,661,003	5,199,704	4.4%	8,323,565	62.5%
ST. LOUIS	17,812,640	6,037,574	23,850,214	23,448,882	5,958,740	29,407,622	23.3%	142,520,559	20.6%
SWIFT	3,526,078	1,660,921	5,186,999	3,499,223	2,778,055	6,277,278	21.0%	9,305,024	67.5%
TODD	5,276,225	943,193	6,219,418	6,744,467	311,850	7,056,317	13.5%	16,190,110	43.6%
TRAVERSE	37,000	1,524,275	1,561,275	---	2,597,003	2,597,003	66.3%	5,703,750	45.5%
WABASHA	3,470,954	438,559	3,909,513	3,671,689	499,658	4,171,347	6.7%	10,044,505	41.5%
WADENA	1,614,668	1,866,037	3,480,705	1,665,203	1,640,837	3,306,040	-5.0%	8,716,637	37.9%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1996 to 1997
1997 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1996			December 31, 1997			1996/1997 Percent Change	1997	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved		Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
WASECA	3,599,831	4,520,365	8,120,196	3,651,546	5,084,392	8,735,938	7.6%	10,121,159	86.3%
WASHINGTON	6,002,221	22,177,181	28,179,402	6,800,149	18,412,433	25,212,582	-10.5%	83,813,138	30.1%
WATONWAN	580,104	3,743,731	4,323,835	426,026	3,933,465	4,359,491	0.8%	9,640,082	45.2%
WILKIN	1,684,024	3,419,032	5,103,056	1,727,513	3,404,483	5,131,996	0.6%	8,167,487	62.8%
WINONA	5,644,083	6,252,278	11,896,361	6,114,659	5,601,406	11,716,065	-1.5%	22,573,339	51.9%
WRIGHT	9,239,198	3,901,341	13,140,539	10,928,407	2,073,787	13,002,194	-1.1%	34,734,489	37.4%
YELLOW MEDICINE	1,519,471	5,545,440	7,064,911	1,582,944	6,438,416	8,021,360	13.5%	8,929,933	89.8%
Total	635,899,753	598,033,476	1,233,933,229	702,182,624	611,391,490	1,313,574,114	6.5%	2,860,860,213	45.9%

Appendix A

Factors to be Considered in Analyzing County General and Special Revenue Unreserved Fund Balances

Appendix A

Factors to be Considered in Analyzing County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that counties have excessive amounts of revenue held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Counties must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid, and property tax credits comprise the majority of county discretionary revenues. Minnesota laws govern the flow of these major revenue sources into county treasuries.

- Minnesota counties receive the first half of property taxes from property owners by May 15 of each year.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- Minnesota counties receive the second half of property taxes from property owners by October 15 of each year.
- Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide counties with the cash flow required to finance expenditures and avoid short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While counties must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

The unique fiscal characteristics of individual counties make it impossible to apply a single standard for fund balances to all counties. While some counties may require a fund balance equivalent to 40

percent of their total current expenditures, other counties may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

- If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties with large Special Revenue fund balances and the ability to generate significant revenues from sources other than property taxes and state aid payments, are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

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.

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

Glossary

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.

Glossary

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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