



# **MINNESOTA OFFICE OF THE STATE AUDITOR**

**RANKING OF COUNTY  
EXPENDITURES  
FOR THE YEAR ENDED  
DECEMBER 31, 1996**

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STATE AUDITOR**

**Ranking of County Expenditures**  
**For the Year Ended December 31, 1996**



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# TABLE OF CONTENTS

Introduction.....	1
<b>EXPENDITURE AND OUTSTANDING DEBT TABLES</b>	
Table 1 - Ranking of County Current General Government Expenditures.....	4
Table 2 - Ranking of County Per Capita Current General Government Expenditures .....	6
Table 3 - Ranking of County Current Public Safety Expenditures.....	8
Table 4 - Ranking of County Per Capita Current Public Safety Expenditures .....	10
Table 5 - Ranking of County Current Highways and Streets Expenditures.....	12
Table 6 - Ranking of County Per Capita Current Highways and Streets Expenditures .....	14
Table 7 - Ranking of County Current Sanitation Expenditures.....	16
Table 8 - Ranking of County Per Capita Current Sanitation Expenditures.....	18
Table 9 - Ranking of County Current Health Expenditures.....	20
Table 10 - Ranking of County Per Capita Current Health Expenditures.....	22
Table 11 - Ranking of County Current Human Services Expenditures.....	24
Table 12 - Ranking of County Per Capita Current Human Services Expenditures.....	26
Table 13 - Ranking of County Current Culture and Recreation Expenditures .....	28
Table 14 - Ranking of County Per Capita Current Culture and Recreation Expenditures .....	30
Table 15 - Ranking of County Current Conservation of Natural Resources Expenditures .....	32
Table 16 - Ranking of County Per Capita Current Conservation of Natural Resources Expenditures .....	34
Table 17 - Ranking of County Current Economic Development Expenditures .....	36
Table 18 - Ranking of County Per Capita Current Economic Development Expenditures .....	38
Table 19 - Ranking of County Current Miscellaneous Expenditures.....	40
Table 20 - Ranking of County Per Capita Current Miscellaneous Expenditures.....	42
Table 21 - Ranking of County Capital Outlay Expenditures.....	44
Table 22 - Ranking of County Per Capita Capital Outlay Expenditures.....	46
Table 23 - Ranking of County Debt Service Expenditures.....	48
Table 24 - Ranking of County Per Capita Debt Service Expenditures .....	50
Table 25 - Ranking of County Outstanding Long-term Debt.....	52
Table 26 - Ranking of County Per Capita Outstanding Long-term Debt .....	54
Glossary.....	57

# **Ranking of County Expenditures For the Year Ended December 31, 1996**

## **Introduction**

Minnesota counties generally report expenditures by their character such as current, capital outlay, and debt service. Current expenditures, which benefit the current year, are normally presented in 10 major functional categories. Capital outlay and debt service expenditures differ from current expenditures in that they benefit more than the current year.

The accompanying tables rank counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. Also presented are tables on county outstanding long-term debt ranked by both dollar amount and per capita dollar amount. Outstanding long-term debt is not an expenditure type but does have a relationship to capital outlay and debt service expenditures. The outstanding long-term debt tables show debt the counties have incurred to finance capital projects and the principal the county will pay in future years. When reviewing the expenditure and outstanding long-term debt tables, the reader should keep in mind that there are many differences among the 87 counties in Minnesota. Additional research should be done before forming any conclusions about expenditures and debt of any county..

One of the biggest differences between counties is the way they categorize expenditures. An activity reported as part of a governmental fund in one county may be accounted for in a proprietary fund in another. In other cases, several counties may decide cooperatively to provide a service as part of a separate entity. These expenditures would not be reported in the same way as a county providing the service as part of its governmental funds.

In addition to how counties categorize their spending, the land area, population, and location may also affect the expenditures of the county. A county with a larger population can take advantage of economies of scale unlike a county with a smaller population. Also, a county in one part of Minnesota may place a higher priority on an activity such as tourism than a county in another part of Minnesota, which may be indicated by higher per capita spending.

Although there are many differences between counties, the rankings provided in this report are intended to stimulate discussions on the effectiveness and efficiency of county governments. To make complete and proper comparisons, the rankings in the accompanying tables should be reviewed along with other reports on county financial information. The following reports are available from the Office of the State Auditor to assist in making these comparisons.

- S Report on Revenues, Expenditures and Debt of Minnesota Counties, December 31, 1996
- S Guide to City and County Fund Balances, December 31, 1995
- S 1997 Budget Data for Minnesota Counties Together with 1996 Revised Budgets
- S 1996 Budget Data for Minnesota Counties Together with 1995 Revised Budgets
- S 1996 Local Government Lobbying Expenditures

Furthermore, each county has an annual audited financial statement. This annual financial statement includes footnotes that describe the accounting methods of the county. A transmittal letter may also be included in which county management discusses the accomplishments and plans of the county. These reports are available from the county.

Periodic meetings of county commissioners, and annual truth in taxation meetings provide opportunities for citizens to discuss county activities with county officials. Also, county officials are available to answer specific questions on the activities of the county.