



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



October 27, 1998

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

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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.

**EXPENDITURE
AND
OUTSTANDING DEBT
TABLES**

Table 1
Ranking of County Current General Government Expenditures
For the Year Ended December 31, 1996

General government expenditures are those expenditures related to the administration of the governmental unit. Some of the departments that are generally included in general government expenditures are county commissioners, auditor, treasurer, recorder, and assessor.

County	Population	Expenditures
HENNEPIN	1,070,709	\$76,564,456
RAMSEY	496,068	\$64,378,374
DAKOTA	325,079	\$30,356,278
ANOKA	278,531	\$24,505,738
WASHINGTON	181,741	\$20,676,131
ST. LOUIS	199,103	\$20,123,420
OLMSTED	115,169	\$14,123,240
SCOTT	71,547	\$10,393,960
STEARNS	128,522	\$10,089,735
CARVER	59,183	\$7,935,043
WRIGHT	79,984	\$6,023,314
CROW WING	49,560	\$5,990,837
SHERBURNE	53,772	\$5,428,125
OTTER TAIL	53,552	\$5,047,393
ITASCA	42,763	\$4,981,363
GOODHUE	42,742	\$4,861,362
BLUE EARTH	55,335	\$4,360,848
RICE	52,821	\$4,269,741
CARLTON	30,776	\$4,073,271
WINONA	49,223	\$3,887,692
MORRISON	31,041	\$3,688,428
CASS	24,107	\$3,649,921
BELTRAMI	36,972	\$3,630,856
POLK	32,885	\$3,588,184
DOUGLAS	30,927	\$3,452,736
ISANTI	29,110	\$3,415,070
KANDIYOHI	41,502	\$3,282,944
CHISAGO	37,269	\$3,259,181
MCLEOD	34,197	\$3,225,016
CLAY	52,895	\$3,174,399
NICOLLET	29,721	\$3,032,990
STEELE	32,018	\$2,795,388
BENTON	33,707	\$2,776,974
BECKER	29,247	\$2,762,853
MOWER	37,674	\$2,697,187
LE SUEUR	24,739	\$2,627,469
FREEBORN	32,698	\$2,544,933
REDWOOD	17,325	\$2,461,643
PINE	23,323	\$2,391,545
BROWN	27,895	\$2,383,811
RENVILLE	17,567	\$2,278,018
MILLE LACS	20,212	\$2,246,593
TODD	23,931	\$2,238,740

Table 1
Ranking of County Current General Government Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
WASECA	18,274	\$2,211,389
LAKE	10,558	\$2,119,552
AITKIN	13,739	\$2,110,805
HUBBARD	16,440	\$2,063,858
KOOCHICHING	15,947	\$1,973,176
HOUSTON	19,245	\$1,934,846
MARTIN	22,872	\$1,907,105
NOBLES	20,578	\$1,804,139
CHIPPEWA	13,155	\$1,788,024
FILLMORE	20,916	\$1,784,716
COOK	4,313	\$1,776,278
LYON	25,284	\$1,756,799
SIBLEY	14,785	\$1,714,927
DODGE	16,926	\$1,692,788
WABASHA	20,581	\$1,677,962
MEEKER	21,509	\$1,577,772
STEVENS	10,637	\$1,488,469
WATONWAN	11,750	\$1,385,488
PENNINGTON	13,586	\$1,382,217
SWIFT	11,142	\$1,357,068
KANABEC	13,815	\$1,352,927
FARIBAULT	16,614	\$1,333,574
CLEARWATER	8,482	\$1,314,452
ROSEAU	16,230	\$1,292,539
COTTONWOOD	12,793	\$1,281,696
POPE	10,956	\$1,260,206
MURRAY	9,637	\$1,212,223
MARSHALL	10,716	\$1,201,088
WADENA	13,397	\$1,144,664
JACKSON	11,757	\$1,139,098
ROCK	9,943	\$1,092,607
MAHNOMEN	5,241	\$1,076,674
GRANT	6,220	\$1,028,324
KITTSO	5,535	\$1,018,863
LAKE OF THE WOODS	4,430	\$1,008,343
YELLOW MEDICINE	11,629	\$978,553
PIPESTONE	10,468	\$936,548
NORMAN	7,876	\$911,952
LINCOLN	6,769	\$896,572
BIG STONE	5,941	\$859,424
WILKIN	7,387	\$857,208
LAC QUI PARLE	8,704	\$809,760
TRAVERSE	4,374	\$660,806
RED LAKE	4,455	\$568,643

Table 2
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$412
LAKE OF THE WOODS	4,430	\$228
MAHNOMEN	5,241	\$205
LAKE	10,558	\$201
KITTSOON	5,535	\$184
GRANT	6,220	\$165
CLEARWATER	8,482	\$155
AITKIN	13,739	\$154
CASS	24,107	\$151
TRAVERSE	4,374	\$151
BIG STONE	5,941	\$145
SCOTT	71,547	\$145
REDWOOD	17,325	\$142
STEVENS	10,637	\$140
CHIPPEWA	13,155	\$136
CARVER	59,183	\$134
LINCOLN	6,769	\$132
CARLTON	30,776	\$132
RAMSEY	496,068	\$130
RENVILLE	17,567	\$130
RED LAKE	4,455	\$128
HUBBARD	16,440	\$126
MURRAY	9,637	\$126
KOOCHICHING	15,947	\$124
OLMSTED	115,169	\$123
SWIFT	11,142	\$122
WASECA	18,274	\$121
CROW WING	49,560	\$121
MORRISON	31,041	\$119
WATONWAN	11,750	\$118
ISANTI	29,110	\$117
SIBLEY	14,785	\$116
NORMAN	7,876	\$116
ITASCA	42,763	\$116
WILKIN	7,387	\$116
POPE	10,956	\$115
GOODHUE	42,742	\$114
WASHINGTON	181,741	\$114
MARSHALL	10,716	\$112
DOUGLAS	30,927	\$112
MILLE LACS	20,212	\$111
ROCK	9,943	\$110
POLK	32,885	\$109
LE SUEUR	24,739	\$106
PINE	23,323	\$103
PENNINGTON	13,586	\$102

Table 2
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
NICOLLET	29,721	\$102
SHERBURNE	53,772	\$101
ST. LOUIS	199,103	\$101
HOUSTON	19,245	\$101
COTTONWOOD	12,793	\$100
DODGE	16,926	\$100
BELTRAMI	36,972	\$98
KANABEC	13,815	\$98
JACKSON	11,757	\$97
OTTER TAIL	53,552	\$94
MCLEOD	34,197	\$94
TODD	23,931	\$94
BECKER	29,247	\$94
LAC QUI PARLE	8,704	\$93
DAKOTA	325,079	\$93
PIPESTONE	10,468	\$89
NOBLES	20,578	\$88
ANOKA	278,531	\$88
CHISAGO	37,269	\$87
STEELE	32,018	\$87
FILLMORE	20,916	\$85
BROWN	27,895	\$85
WADENA	13,397	\$85
YELLOW MEDICINE	11,629	\$84
MARTIN	22,872	\$83
WABASHA	20,581	\$82
BENTON	33,707	\$82
RICE	52,821	\$81
FARIBAULT	16,614	\$80
ROSEAU	16,230	\$80
STEARNS	128,522	\$79
WINONA	49,223	\$79
BLUE EARTH	55,335	\$79
KANDIYOHI	41,502	\$79
FREEBORN	32,698	\$78
WRIGHT	79,984	\$75
MEEKER	21,509	\$73
MOWER	37,674	\$72
HENNEPIN	1,070,709	\$72
LYON	25,284	\$69
CLAY	52,895	\$60

Table 3
Ranking of County Current Public Safety Expenditures
For the Year Ended December 31, 1996

Public safety expenditures are those expenditures that are related to the protection of persons and property. Three of the most common departments included under public safety expenditures are sheriff, corrections, and jail.

County	Population	Expenditures
HENNEPIN	1,070,709	\$166,884,305
RAMSEY	496,068	\$57,758,480
ANOKA	278,531	\$24,374,045
ST. LOUIS	199,103	\$20,668,233
WASHINGTON	181,741	\$18,208,068
DAKOTA	325,079	\$15,422,049
OLMSTED	115,169	\$10,555,939
STEARNS	128,522	\$9,303,557
WRIGHT	79,984	\$7,787,449
SCOTT	71,547	\$7,328,129
CARVER	59,183	\$7,136,157
KANDIYOHI	41,502	\$5,244,531
GOODHUE	42,742	\$4,483,835
SHERBURNE	53,772	\$4,473,919
CROW WING	49,560	\$4,230,536
RICE	52,821	\$4,170,786
ITASCA	42,763	\$4,102,464
BLUE EARTH	55,335	\$3,900,591
OTTER TAIL	53,552	\$3,895,692
CLAY	52,895	\$3,877,378
CARLTON	30,776	\$3,644,268
BELTRAMI	36,972	\$3,453,318
CHISAGO	37,269	\$3,401,645
CASS	24,107	\$3,044,248
BENTON	33,707	\$2,914,910
WINONA	49,223	\$2,898,231
POLK	32,885	\$2,807,203
BECKER	29,247	\$2,789,891
MOWER	37,674	\$2,680,318
DOUGLAS	30,927	\$2,674,469
PINE	23,323	\$2,579,547
LE SUEUR	24,739	\$2,569,843
MCLEOD	34,197	\$2,461,131
MORRISON	31,041	\$2,376,772
ISANTI	29,110	\$2,345,851
BROWN	27,895	\$2,290,905
STEELE	32,018	\$2,174,535
MILLE LACS	20,212	\$2,142,837
AITKIN	13,739	\$1,895,268
FREEBORN	32,698	\$1,848,716
NOBLES	20,578	\$1,618,178
LAKE	10,558	\$1,597,809
DODGE	16,926	\$1,519,600

Table 3
Ranking of County Current Public Safety Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
LYON	25,284	\$1,516,524
WABASHA	20,581	\$1,456,507
FILLMORE	20,916	\$1,444,386
KITTSOON	5,535	\$1,405,024
MARTIN	22,872	\$1,397,084
MEEKER	21,509	\$1,396,537
TODD	23,931	\$1,349,530
WASECA	18,274	\$1,333,478
KOOCHICHING	15,947	\$1,330,482
NICOLLET	29,721	\$1,297,174
HOUSTON	19,245	\$1,221,697
HUBBARD	16,440	\$1,183,266
REDWOOD	17,325	\$1,147,067
KANABEC	13,815	\$1,129,068
SIBLEY	14,785	\$1,102,232
FARIBAULT	16,614	\$1,085,684
COOK	4,313	\$1,060,389
WATONWAN	11,750	\$1,051,717
RENVILLE	17,567	\$1,040,427
CHIPPEWA	13,155	\$1,002,936
ROSEAU	16,230	\$979,232
CLEARWATER	8,482	\$925,247
MAHNOMEN	5,241	\$924,470
PENNINGTON	13,586	\$911,560
MARSHALL	10,716	\$909,199
JACKSON	11,757	\$907,102
SWIFT	11,142	\$838,223
YELLOW MEDICINE	11,629	\$805,169
COTTONWOOD	12,793	\$787,593
WADENA	13,397	\$706,740
POPE	10,956	\$678,120
PIPESTONE	10,468	\$651,607
MURRAY	9,637	\$632,133
GRANT	6,220	\$611,454
LAKE OF THE WOODS	4,430	\$603,454
STEVENS	10,637	\$597,336
WILKIN	7,387	\$577,562
NORMAN	7,876	\$573,436
RED LAKE	4,455	\$539,857
ROCK	9,943	\$531,957
BIG STONE	5,941	\$484,659
LAC QUI PARLE	8,704	\$464,655
LINCOLN	6,769	\$408,268
TRAVERSE	4,374	\$335,249

Table 4
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
KITTSON	5,535	\$254
COOK	4,313	\$246
MAHNOMEN	5,241	\$176
HENNEPIN	1,070,709	\$156
LAKE	10,558	\$151
AITKIN	13,739	\$138
LAKE OF THE WOODS	4,430	\$136
KANDIYOHI	41,502	\$126
CASS	24,107	\$126
RED LAKE	4,455	\$121
CARVER	59,183	\$121
CARLTON	30,776	\$118
RAMSEY	496,068	\$116
PINE	23,323	\$111
CLEARWATER	8,482	\$109
MILLE LACS	20,212	\$106
GOODHUE	42,742	\$105
LE SUEUR	24,739	\$104
ST. LOUIS	199,103	\$104
SCOTT	71,547	\$102
WASHINGTON	181,741	\$100
GRANT	6,220	\$98
WRIGHT	79,984	\$97
ITASCA	42,763	\$96
BECKER	29,247	\$95
BELTRAMI	36,972	\$93
OLMSTED	115,169	\$92
CHISAGO	37,269	\$91
WATONWAN	11,750	\$90
DODGE	16,926	\$90
ANOKA	278,531	\$88
DOUGLAS	30,927	\$86
BENTON	33,707	\$86
CROW WING	49,560	\$85
MARSHALL	10,716	\$85
POLK	32,885	\$85
KOOCHICHING	15,947	\$83
SHERBURNE	53,772	\$83
BIG STONE	5,941	\$82
KANABEC	13,815	\$82
BROWN	27,895	\$82
ISANTI	29,110	\$81
RICE	52,821	\$79
NOBLES	20,578	\$79
WILKIN	7,387	\$78
JACKSON	11,757	\$77
TRAVERSE	4,374	\$77

Table 4
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
MORRISON	31,041	\$77
CHIPPEWA	13,155	\$76
SWIFT	11,142	\$75
SIBLEY	14,785	\$75
OTTER TAIL	53,552	\$73
CLAY	52,895	\$73
WASECA	18,274	\$73
NORMAN	7,876	\$73
STEARNS	128,522	\$72
HUBBARD	16,440	\$72
MCLEOD	34,197	\$72
MOWER	37,674	\$71
WABASHA	20,581	\$71
BLUE EARTH	55,335	\$70
FILLMORE	20,916	\$69
YELLOW MEDICINE	11,629	\$69
STEELE	32,018	\$68
PENNINGTON	13,586	\$67
MURRAY	9,637	\$66
REDWOOD	17,325	\$66
MEEKER	21,509	\$65
FARIBAULT	16,614	\$65
HOUSTON	19,245	\$63
POPE	10,956	\$62
COTTONWOOD	12,793	\$62
PIPESTONE	10,468	\$62
MARTIN	22,872	\$61
LYON	25,284	\$60
LINCOLN	6,769	\$60
ROSEAU	16,230	\$60
RENVILLE	17,567	\$59
WINONA	49,223	\$59
FREEBORN	32,698	\$57
STEVENS	10,637	\$56
TODD	23,931	\$56
ROCK	9,943	\$54
WADENA	13,397	\$53
LAC QUI PARLE	8,704	\$53
DAKOTA	325,079	\$47
NICOLLET	29,721	\$44

Table 5
Ranking of County Current Highways and Streets Expenditures
For the Year Ended December 31, 1996

Highways and streets expenditures are for the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Highways and streets expenditures cover expenditures on all county highways, including county state-aid highways. Expenditures for road construction are not included in current expenditures, but are accounted for as capital outlay.

County	Population	Expenditures
ST. LOUIS	199,103	\$22,217,388
HENNEPIN	1,070,709	\$18,394,893
RAMSEY	496,068	\$12,260,925
ITASCA	42,763	\$8,047,242
STEARNS	128,522	\$4,896,797
WASHINGTON	181,741	\$4,469,148
OLMSTED	115,169	\$4,306,371
ANOKA	278,531	\$4,144,259
DAKOTA	325,079	\$4,007,114
CASS	24,107	\$3,632,396
OTTER TAIL	53,552	\$3,571,224
WRIGHT	79,984	\$3,505,583
BLUE EARTH	55,335	\$3,265,520
CROW WING	49,560	\$3,192,824
CARLTON	30,776	\$3,006,183
KANDIYOHI	41,502	\$2,983,922
DOUGLAS	30,927	\$2,978,335
BELTRAMI	36,972	\$2,866,503
MARSHALL	10,716	\$2,810,032
RENVILLE	17,567	\$2,714,906
POLK	32,885	\$2,711,673
CLAY	52,895	\$2,694,211
CARVER	59,183	\$2,605,848
MOWER	37,674	\$2,593,860
MARTIN	22,872	\$2,593,202
BECKER	29,247	\$2,590,832
SCOTT	71,547	\$2,530,893
MEEKER	21,509	\$2,480,918
GOODHUE	42,742	\$2,451,102
PINE	23,323	\$2,270,033
WINONA	49,223	\$2,237,259
FILLMORE	20,916	\$2,204,948
CHISAGO	37,269	\$2,176,438
REDWOOD	17,325	\$2,162,001
HUBBARD	16,440	\$2,124,537
LYON	25,284	\$2,102,454
LAKE	10,558	\$2,077,992
MCLEOD	34,197	\$2,077,264
TODD	23,931	\$2,048,931
MORRISON	31,041	\$2,041,385
ROSEAU	16,230	\$2,036,823

Table 5
Ranking of County Current Highways and Streets Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
SHERBURNE	53,772	\$2,017,594
WABASHA	20,581	\$1,907,785
STEELE	32,018	\$1,904,235
HOUSTON	19,245	\$1,895,937
JACKSON	11,757	\$1,875,326
AITKIN	13,739	\$1,833,511
POPE	10,956	\$1,806,463
RICE	52,821	\$1,790,147
FREEBORN	32,698	\$1,783,181
LE SUEUR	24,739	\$1,776,965
WILKIN	7,387	\$1,775,740
CLEARWATER	8,482	\$1,763,213
SWIFT	11,142	\$1,738,347
NICOLLET	29,721	\$1,724,771
COTTONWOOD	12,793	\$1,710,400
FARIBAULT	16,614	\$1,704,065
PENNINGTON	13,586	\$1,690,226
YELLOW MEDICINE	11,629	\$1,683,333
WATONWAN	11,750	\$1,676,777
LAKE OF THE WOODS	4,430	\$1,655,071
KOOCHICHING	15,947	\$1,653,525
BROWN	27,895	\$1,645,459
SIBLEY	14,785	\$1,637,622
NOBLES	20,578	\$1,511,625
KITTSOON	5,535	\$1,505,853
KANABEC	13,815	\$1,493,808
NORMAN	7,876	\$1,492,047
BENTON	33,707	\$1,482,333
DODGE	16,926	\$1,480,912
GRANT	6,220	\$1,477,643
WASECA	18,274	\$1,440,670
MILLE LACS	20,212	\$1,427,179
CHIPPEWA	13,155	\$1,426,711
LINCOLN	6,769	\$1,406,277
COOK	4,313	\$1,403,494
TRAVERSE	4,374	\$1,402,909
STEVENS	10,637	\$1,368,225
LAC QUI PARLE	8,704	\$1,359,463
MURRAY	9,637	\$1,353,694
ROCK	9,943	\$1,235,907
BIG STONE	5,941	\$1,232,539
PIPESTONE	10,468	\$1,228,498
ISANTI	29,110	\$1,166,626
MAHNOMEN	5,241	\$1,109,506
RED LAKE	4,455	\$1,062,186
WADENA	13,397	\$880,113

Table 6
Ranking of County Per Capita Current Highways and Streets Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
LAKE OF THE WOODS	4,430	\$374
COOK	4,313	\$325
TRAVERSE	4,374	\$321
KITTSOON	5,535	\$272
MARSHALL	10,716	\$262
WILKIN	7,387	\$240
GRANT	6,220	\$238
RED LAKE	4,455	\$238
MAHNOMEN	5,241	\$212
LINCOLN	6,769	\$208
CLEARWATER	8,482	\$208
BIG STONE	5,941	\$207
LAKE	10,558	\$197
NORMAN	7,876	\$189
ITASCA	42,763	\$188
POPE	10,956	\$165
JACKSON	11,757	\$160
LAC QUI PARLE	8,704	\$156
SWIFT	11,142	\$156
RENVILLE	17,567	\$155
CASS	24,107	\$151
YELLOW MEDICINE	11,629	\$145
WATONWAN	11,750	\$143
MURRAY	9,637	\$140
COTTONWOOD	12,793	\$134
AITKIN	13,739	\$133
HUBBARD	16,440	\$129
STEVENS	10,637	\$129
REDWOOD	17,325	\$125
ROSEAU	16,230	\$125
ROCK	9,943	\$124
PENNINGTON	13,586	\$124
PIPESTONE	10,468	\$117
MEEKER	21,509	\$115
MARTIN	22,872	\$113
ST. LOUIS	199,103	\$112
SIBLEY	14,785	\$111
KANABEC	13,815	\$108
CHIPPEWA	13,155	\$108
FILLMORE	20,916	\$105
KOOCHICHING	15,947	\$104
FARIBAULT	16,614	\$103
HOUSTON	19,245	\$99
CARLTON	30,776	\$98
PINE	23,323	\$97
DOUGLAS	30,927	\$96
WABASHA	20,581	\$93

Table 6
Ranking of County Per Capita Current Highways and Streets Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
BECKER	29,247	\$89
DODGE	16,926	\$87
TODD	23,931	\$86
LYON	25,284	\$83
POLK	32,885	\$82
WASECA	18,274	\$79
BELTRAMI	36,972	\$78
NOBLES	20,578	\$73
KANDIYOHI	41,502	\$72
LE SUEUR	24,739	\$72
MILLE LACS	20,212	\$71
MOWER	37,674	\$69
OTTER TAIL	53,552	\$67
MORRISON	31,041	\$66
WADENA	13,397	\$66
CROW WING	49,560	\$64
MCLEOD	34,197	\$61
BROWN	27,895	\$59
BLUE EARTH	55,335	\$59
STEELE	32,018	\$59
CHISAGO	37,269	\$58
NICOLLET	29,721	\$58
GOODHUE	42,742	\$57
FREEBORN	32,698	\$55
CLAY	52,895	\$51
WINONA	49,223	\$45
BENTON	33,707	\$44
WRIGHT	79,984	\$44
CARVER	59,183	\$44
ISANTI	29,110	\$40
SHERBURNE	53,772	\$38
STEARNS	128,522	\$38
OLMSTED	115,169	\$37
SCOTT	71,547	\$35
RICE	52,821	\$34
RAMSEY	496,068	\$25
WASHINGTON	181,741	\$25
HENNEPIN	1,070,709	\$17
ANOKA	278,531	\$15
DAKOTA	325,079	\$12

Table 7
Ranking of County Current Sanitation Expenditures
For the Year Ended December 31, 1996

Sanitation expenditures are for the collection and disposal of refuse, recycling, and composting.

County	Population	Expenditures
RAMSEY	496,068	\$7,978,830
ANOKA	278,531	\$4,337,211
DAKOTA	325,079	\$3,115,815
ITASCA	42,763	\$2,265,238
BELTRAMI	36,972	\$1,931,786
BLUE EARTH	55,335	\$1,845,909
RICE	52,821	\$1,842,175
ROSEAU	16,230	\$1,501,854
CASS	24,107	\$1,440,499
KANDIYOHI	41,502	\$1,432,985
STEARNS	128,522	\$1,417,933
KOOCHICHING	15,947	\$1,406,372
BECKER	29,247	\$1,086,721
CARLTON	30,776	\$924,431
WINONA	49,223	\$912,167
MORRISON	31,041	\$840,232
CHIPPEWA	13,155	\$757,319
COOK	4,313	\$697,207
BROWN	27,895	\$691,789
COTTONWOOD	12,793	\$678,498
SHERBURNE	53,772	\$667,114
FILLMORE	20,916	\$650,248
HOUSTON	19,245	\$584,908
LAKE OF THE WOODS	4,430	\$539,406
SWIFT	11,142	\$507,876
WRIGHT	79,984	\$494,816
ROCK	9,943	\$471,565
CLEARWATER	8,482	\$452,671
CHISAGO	37,269	\$444,980
STEELE	32,018	\$436,423
WADENA	13,397	\$433,918
MEEKER	21,509	\$428,563
NICOLLET	29,721	\$409,369
MOWER	37,674	\$396,596
AITKIN	13,739	\$392,571
FREEBORN	32,698	\$375,431
MCLEOD	34,197	\$373,287
RENVILLE	17,567	\$370,677
BENTON	33,707	\$323,225
GRANT	6,220	\$318,632
REDWOOD	17,325	\$305,152
LYON	25,284	\$300,542
LAKE	10,558	\$275,962
NORMAN	7,876	\$274,807

Table 7
Ranking of County Current Sanitation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
PINE	23,323	\$263,283
NOBLES	20,578	\$258,553
ISANTI	29,110	\$250,845
YELLOW MEDICINE	11,629	\$220,830
MARTIN	22,872	\$212,166
BIG STONE	5,941	\$206,552
MAHNOMEN	5,241	\$198,510
GOODHUE	42,742	\$192,524
WILKIN	7,387	\$187,385
MILLE LACS	20,212	\$179,901
POPE	10,956	\$179,670
MURRAY	9,637	\$175,345
WATONWAN	11,750	\$168,213
RED LAKE	4,455	\$155,065
SIBLEY	14,785	\$149,919
LE SUEUR	24,739	\$138,201
KANABEC	13,815	\$137,609
FARIBAULT	16,614	\$136,878
WABASHA	20,581	\$133,744
LAC QUI PARLE	8,704	\$123,589
STEVENS	10,637	\$111,400
MARSHALL	10,716	\$100,313
PIPESTONE	10,468	\$100,121
LINCOLN	6,769	\$86,812
KITTSO	5,535	\$84,528
PENNINGTON	13,586	\$84,162
JACKSON	11,757	\$79,335
WASECA	18,274	\$69,661
TRAVERSE	4,374	\$64,281
CLAY	52,895	\$4,503
WASHINGTON	181,741	\$0
CARVER	59,183	\$0
HENNEPIN	1,070,709	\$0
TODD	23,931	\$0
POLK	32,885	\$0
HUBBARD	16,440	\$0
CROW WING	49,560	\$0
DODGE	16,926	\$0
DOUGLAS	30,927	\$0
ST. LOUIS	199,103	\$0
OTTER TAIL	53,552	\$0
SCOTT	71,547	\$0
OLMSTED	115,169	\$0

Table 8
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$162
LAKE OF THE WOODS	4,430	\$122
ROSEAU	16,230	\$93
KOOCHICHING	15,947	\$88
CASS	24,107	\$60
CHIPPEWA	13,155	\$58
ITASCA	42,763	\$53
COTTONWOOD	12,793	\$53
CLEARWATER	8,482	\$53
BELTRAMI	36,972	\$52
GRANT	6,220	\$51
ROCK	9,943	\$47
SWIFT	11,142	\$46
MAHNOMEN	5,241	\$38
BECKER	29,247	\$37
BIG STONE	5,941	\$35
NORMAN	7,876	\$35
RICE	52,821	\$35
RED LAKE	4,455	\$35
KANDIYOHI	41,502	\$35
BLUE EARTH	55,335	\$33
WADENA	13,397	\$32
FILLMORE	20,916	\$31
HOUSTON	19,245	\$30
CARLTON	30,776	\$30
AITKIN	13,739	\$29
MORRISON	31,041	\$27
LAKE	10,558	\$26
BROWN	27,895	\$25
WILKIN	7,387	\$25
RENVILLE	17,567	\$21
MEEKER	21,509	\$20
YELLOW MEDICINE	11,629	\$19
WINONA	49,223	\$19
MURRAY	9,637	\$18
REDWOOD	17,325	\$18
POPE	10,956	\$16
ANOKA	278,531	\$16
RAMSEY	496,068	\$16
TRAVERSE	4,374	\$15
KITTSO	5,535	\$15
NICOLLET	29,721	\$14
STEELE	32,018	\$14
WATONWAN	11,750	\$14
LAC QUI PARLE	8,704	\$14
LINCOLN	6,769	\$13
NOBLES	20,578	\$13

Table 8
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
SHERBURNE	53,772	\$12
LYON	25,284	\$12
CHISAGO	37,269	\$12
STEARNS	128,522	\$11
MCLEOD	34,197	\$11
PINE	23,323	\$11
MOWER	37,674	\$11
FREEBORN	32,698	\$11
KANABEC	13,815	\$10
PIPESTONE	10,468	\$10
STEVENS	10,637	\$10
BENTON	33,707	\$10
SIBLEY	14,785	\$10
DAKOTA	325,079	\$10
MARTIN	22,872	\$9
MARSHALL	10,716	\$9
ISANTI	29,110	\$9
MILLE LACS	20,212	\$9
FARIBAULT	16,614	\$8
JACKSON	11,757	\$7
PENNINGTON	13,586	\$6
WABASHA	20,581	\$6
LE SUEUR	24,739	\$6
WRIGHT	79,984	\$6
GOODHUE	42,742	\$5
WASECA	18,274	\$4
DOUGLAS	30,927	\$0
SCOTT	71,547	\$0
ST. LOUIS	199,103	\$0
OTTER TAIL	53,552	\$0
CROW WING	49,560	\$0
DODGE	16,926	\$0
TODD	23,931	\$0
HUBBARD	16,440	\$0
POLK	32,885	\$0
HENNEPIN	1,070,709	\$0
CARVER	59,183	\$0
WASHINGTON	181,741	\$0
CLAY	52,895	\$0
OLMSTED	115,169	\$0

Table 9
Ranking of County Current Health Expenditures
For the Year Ended December 31, 1996

Health expenditures involve the protecting and improving of public health. Typical expenditure areas include mental health centers, general clinics, preparation of vital statistics (birth and death records), and disease control.

County	Population	Expenditures
HENNEPIN	1,070,709	\$35,200,511
RAMSEY	496,068	\$13,007,360
WASHINGTON	181,741	\$6,545,595
ST. LOUIS	199,103	\$5,483,507
DAKOTA	325,079	\$5,339,543
ANOKA	278,531	\$4,801,545
OLMSTED	115,169	\$4,657,997
STEARNS	128,522	\$2,783,951
OTTER TAIL	53,552	\$2,546,829
MORRISON	31,041	\$2,008,547
WINONA	49,223	\$1,986,637
RICE	52,821	\$1,976,130
KANDIYOHI	41,502	\$1,829,378
SCOTT	71,547	\$1,594,179
WRIGHT	79,984	\$1,540,137
TODD	23,931	\$1,528,657
CASS	24,107	\$1,512,248
CROW WING	49,560	\$1,461,724
PINE	23,323	\$1,461,394
MOWER	37,674	\$1,418,560
ITASCA	42,763	\$1,257,588
CARVER	59,183	\$1,224,422
CHISAGO	37,269	\$1,192,375
MCLEOD	34,197	\$1,152,819
LE SUEUR	24,739	\$1,087,672
CARLTON	30,776	\$1,045,789
HOUSTON	19,245	\$1,031,842
NOBLES	20,578	\$1,005,354
BROWN	27,895	\$986,444
SHERBURNE	53,772	\$985,084
FILLMORE	20,916	\$942,005
FREEBORN	32,698	\$927,691
MEEKER	21,509	\$918,105
RENVILLE	17,567	\$811,231
SIBLEY	14,785	\$802,919
WADENA	13,397	\$797,520
ISANTI	29,110	\$791,379
BENTON	33,707	\$753,868
BLUE EARTH	55,335	\$753,186
KANABEC	13,815	\$739,242
KOOCHICHING	15,947	\$705,708
STEELE	32,018	\$673,833
MILLE LACS	20,212	\$602,371

Table 9
Ranking of County Current Health Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
DODGE	16,926	\$560,857
NICOLLET	29,721	\$549,620
POPE	10,956	\$528,621
AITKIN	13,739	\$425,271
COOK	4,313	\$405,145
WASECA	18,274	\$316,762
CLEARWATER	8,482	\$300,363
WATONWAN	11,750	\$266,995
WABASHA	20,581	\$253,950
LAKE	10,558	\$217,883
POLK	32,885	\$202,697
SWIFT	11,142	\$200,020
BECKER	29,247	\$182,400
LYON	25,284	\$172,233
MURRAY	9,637	\$157,857
STEVENS	10,637	\$135,816
TRAVERSE	4,374	\$121,222
JACKSON	11,757	\$92,807
MAHNOMEN	5,241	\$89,358
BELTRAMI	36,972	\$86,465
HUBBARD	16,440	\$85,789
NORMAN	7,876	\$84,909
LAKE OF THE WOODS	4,430	\$78,600
CHIPPEWA	13,155	\$74,282
BIG STONE	5,941	\$64,547
RED LAKE	4,455	\$62,000
COTTONWOOD	12,793	\$60,275
ROCK	9,943	\$59,892
LAC QUI PARLE	8,704	\$51,598
YELLOW MEDICINE	11,629	\$47,235
PENNINGTON	13,586	\$38,713
KITTSO	5,535	\$33,451
LINCOLN	6,769	\$21,199
MARSHALL	10,716	\$18,500
PIPESTONE	10,468	\$10,036
MARTIN	22,872	\$0
WILKIN	7,387	\$0
CLAY	52,895	\$0
DOUGLAS	30,927	\$0
GOODHUE	42,742	\$0
FARIBAULT	16,614	\$0
GRANT	6,220	\$0
REDWOOD	17,325	\$0
ROSEAU	16,230	\$0

Table 10
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$94
MORRISON	31,041	\$65
TODD	23,931	\$64
PINE	23,323	\$63
CASS	24,107	\$63
WADENA	13,397	\$60
KANABEC	13,815	\$54
HOUSTON	19,245	\$54
SIBLEY	14,785	\$54
NOBLES	20,578	\$49
OTTER TAIL	53,552	\$48
POPE	10,956	\$48
RENVILLE	17,567	\$46
FILLMORE	20,916	\$45
KANDIYOHI	41,502	\$44
KOOCHICHING	15,947	\$44
LE SUEUR	24,739	\$44
MEEKER	21,509	\$43
OLMSTED	115,169	\$40
WINONA	49,223	\$40
MOWER	37,674	\$38
RICE	52,821	\$37
WASHINGTON	181,741	\$36
CLEARWATER	8,482	\$35
BROWN	27,895	\$35
MCLEOD	34,197	\$34
CARLTON	30,776	\$34
HENNEPIN	1,070,709	\$33
DODGE	16,926	\$33
CHISAGO	37,269	\$32
AITKIN	13,739	\$31
MILLE LACS	20,212	\$30
ITASCA	42,763	\$29
CROW WING	49,560	\$29
ST. LOUIS	199,103	\$28
FREEBORN	32,698	\$28
TRAVERSE	4,374	\$28
ISANTI	29,110	\$27
RAMSEY	496,068	\$26
WATONWAN	11,750	\$23
SCOTT	71,547	\$22
STEARNS	128,522	\$22
BENTON	33,707	\$22
LAKE	10,558	\$21
STEELE	32,018	\$21
CARVER	59,183	\$21
WRIGHT	79,984	\$19

Table 10
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
NICOLLET	29,721	\$18
SWIFT	11,142	\$18
LAKE OF THE WOODS	4,430	\$18
SHERBURNE	53,772	\$18
ANOKA	278,531	\$17
MAHNOMEN	5,241	\$17
WASECA	18,274	\$17
MURRAY	9,637	\$16
DAKOTA	325,079	\$16
RED LAKE	4,455	\$14
BLUE EARTH	55,335	\$14
STEVENS	10,637	\$13
WABASHA	20,581	\$12
NORMAN	7,876	\$11
BIG STONE	5,941	\$11
JACKSON	11,757	\$8
LYON	25,284	\$7
LAC QUI PARLE	8,704	\$6
KITTSOON	5,535	\$6
BECKER	29,247	\$6
ROCK	9,943	\$6
CHIPPEWA	13,155	\$6
POLK	32,885	\$6
COTTONWOOD	12,793	\$5
HUBBARD	16,440	\$5
YELLOW MEDICINE	11,629	\$4
PENNINGTON	13,586	\$3
LINCOLN	6,769	\$3
BELTRAMI	36,972	\$2
MARSHALL	10,716	\$2
PIPESTONE	10,468	\$1
MARTIN	22,872	\$0
WILKIN	7,387	\$0
CLAY	52,895	\$0
DOUGLAS	30,927	\$0
GOODHUE	42,742	\$0
FARIBAULT	16,614	\$0
GRANT	6,220	\$0
REDWOOD	17,325	\$0
ROSEAU	16,230	\$0

Table 11
Ranking of County Current Human Services Expenditures
For the Year Ended December 31, 1996

Human services expenditures are designed to provide public assistance and institutional care for individuals economically unable to provide for their own essential needs. Typical expenditures include social services and income maintenance..

County	Population	Expenditures
HENNEPIN	1,070,709	\$339,342,520
RAMSEY	496,068	\$153,291,211
ST. LOUIS	199,103	\$64,437,800
DAKOTA	325,079	\$53,716,057
ANOKA	278,531	\$52,854,142
OLMSTED	115,169	\$25,738,271
STEARNS	128,522	\$22,037,309
WASHINGTON	181,741	\$19,974,249
CLAY	52,895	\$13,751,706
ITASCA	42,763	\$13,703,413
WRIGHT	79,984	\$12,112,273
BELTRAMI	36,972	\$11,908,502
BLUE EARTH	55,335	\$11,759,215
CROW WING	49,560	\$11,612,473
OTTER TAIL	53,552	\$11,367,251
POLK	32,885	\$11,054,117
CARVER	59,183	\$10,508,907
KANDIYOHI	41,502	\$10,334,465
SCOTT	71,547	\$10,161,142
FREEBORN	32,698	\$9,320,147
CARLTON	30,776	\$8,866,784
RICE	52,821	\$8,428,700
WINONA	49,223	\$8,403,134
SHERBURNE	53,772	\$8,329,414
MOWER	37,674	\$8,149,178
BECKER	29,247	\$7,857,243
TODD	23,931	\$7,680,056
MORRISON	31,041	\$7,546,747
CHISAGO	37,269	\$7,305,929
ISANTI	29,110	\$7,280,815
GOODHUE	42,742	\$7,196,301
CASS	24,107	\$7,061,211
DOUGLAS	30,927	\$6,237,346
PINE	23,323	\$5,872,812
BROWN	27,895	\$5,758,525
MILLE LACS	20,212	\$5,641,962
BENTON	33,707	\$5,609,411
MCLEOD	34,197	\$5,379,104
LE SUEUR	24,739	\$5,227,354
NICOLLET	29,721	\$5,022,357
RENVILLE	17,567	\$4,829,455
STEELE	32,018	\$4,674,567

Table 11
Ranking of County Current Human Services Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
NOBLES	20,578	\$4,451,790
MEEKER	21,509	\$4,146,572
AITKIN	13,739	\$4,115,271
KOOCHICHING	15,947	\$3,942,810
HUBBARD	16,440	\$3,921,656
REDWOOD	17,325	\$3,828,876
CHIPPEWA	13,155	\$3,820,692
WADENA	13,397	\$3,768,530
PENNINGTON	13,586	\$3,655,170
KANABEC	13,815	\$3,649,114
JACKSON	11,757	\$3,600,611
COTTONWOOD	12,793	\$3,567,756
WABASHA	20,581	\$3,543,739
LAKE	10,558	\$3,543,605
SIBLEY	14,785	\$3,470,407
WATONWAN	11,750	\$3,337,074
WASECA	18,274	\$3,237,290
HOUSTON	19,245	\$2,937,231
SWIFT	11,142	\$2,928,072
CLEARWATER	8,482	\$2,747,485
FILLMORE	20,916	\$2,676,236
YELLOW MEDICINE	11,629	\$2,637,644
STEVENS	10,637	\$2,471,366
DODGE	16,926	\$2,468,126
MARSHALL	10,716	\$2,452,861
PIPESTONE	10,468	\$2,255,514
ROSEAU	16,230	\$2,210,321
WILKIN	7,387	\$2,150,668
LYON	25,284	\$2,123,858
POPE	10,956	\$2,102,326
ROCK	9,943	\$1,911,450
MAHNOMEN	5,241	\$1,853,009
NORMAN	7,876	\$1,725,761
GRANT	6,220	\$1,688,234
LAC QUI PARLE	8,704	\$1,649,054
BIG STONE	5,941	\$1,435,260
MARTIN	22,872	\$1,375,442
TRAVERSE	4,374	\$1,339,993
COOK	4,313	\$1,167,290
KITTSOON	5,535	\$1,166,143
FARIBAULT	16,614	\$1,055,564
MURRAY	9,637	\$936,945
LAKE OF THE WOODS	4,430	\$896,212
RED LAKE	4,455	\$811,952
LINCOLN	6,769	\$801,429

Table 12
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
MAHNOMEN	5,241	\$354
LAKE	10,558	\$336
POLK	32,885	\$336
ST. LOUIS	199,103	\$324
CLEARWATER	8,482	\$324
BELTRAMI	36,972	\$322
TODD	23,931	\$321
ITASCA	42,763	\$320
HENNEPIN	1,070,709	\$317
RAMSEY	496,068	\$309
TRAVERSE	4,374	\$306
JACKSON	11,757	\$306
AITKIN	13,739	\$300
CASS	24,107	\$293
WILKIN	7,387	\$291
CHIPPEWA	13,155	\$290
CARLTON	30,776	\$288
FREEBORN	32,698	\$285
WATONWAN	11,750	\$284
WADENA	13,397	\$281
COTTONWOOD	12,793	\$279
MILLE LACS	20,212	\$279
RENVILLE	17,567	\$275
COOK	4,313	\$271
GRANT	6,220	\$271
PENNINGTON	13,586	\$269
BECKER	29,247	\$269
KANABEC	13,815	\$264
SWIFT	11,142	\$263
CLAY	52,895	\$260
PINE	23,323	\$252
ISANTI	29,110	\$250
KANDIYOHI	41,502	\$249
KOOCHICHING	15,947	\$247
MORRISON	31,041	\$243
BIG STONE	5,941	\$242
HUBBARD	16,440	\$239
SIBLEY	14,785	\$235
CROW WING	49,560	\$234
STEVENS	10,637	\$232
MARSHALL	10,716	\$229
YELLOW MEDICINE	11,629	\$227
OLMSTED	115,169	\$223
REDWOOD	17,325	\$221
NORMAN	7,876	\$219
NOBLES	20,578	\$216

Table 12
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
MOWER	37,674	\$216
PIPESTONE	10,468	\$215
BLUE EARTH	55,335	\$213
OTTER TAIL	53,552	\$212
LE SUEUR	24,739	\$211
KITTSOON	5,535	\$211
BROWN	27,895	\$206
LAKE OF THE WOODS	4,430	\$202
DOUGLAS	30,927	\$202
CHISAGO	37,269	\$196
MEEKER	21,509	\$193
POPE	10,956	\$192
ROCK	9,943	\$192
ANOKA	278,531	\$190
LAC QUI PARLE	8,704	\$189
RED LAKE	4,455	\$182
CARVER	59,183	\$178
WASECA	18,274	\$177
WABASHA	20,581	\$172
STEARNS	128,522	\$171
WINONA	49,223	\$171
NICOLLET	29,721	\$169
GOODHUE	42,742	\$168
BENTON	33,707	\$166
DAKOTA	325,079	\$165
RICE	52,821	\$160
MCLEOD	34,197	\$157
SHERBURNE	53,772	\$155
HOUSTON	19,245	\$153
WRIGHT	79,984	\$151
DODGE	16,926	\$146
STEELE	32,018	\$146
SCOTT	71,547	\$142
ROSEAU	16,230	\$136
FILLMORE	20,916	\$128
LINCOLN	6,769	\$118
WASHINGTON	181,741	\$110
MURRAY	9,637	\$97
LYON	25,284	\$84
FARIBAULT	16,614	\$64
MARTIN	22,872	\$60

Table 13
Ranking of County Current Culture and Recreation Expenditures
For the Year Ended December 31, 1996

Culture and recreation expenditures include activities such as libraries and parks.

County	Population	Expenditures
HENNEPIN	1,070,709	\$21,742,664
RAMSEY	496,068	\$13,279,196
ANOKA	278,531	\$9,280,258
DAKOTA	325,079	\$9,266,426
WASHINGTON	181,741	\$5,340,645
OLMSTED	115,169	\$2,890,366
STEARNS	128,522	\$1,797,662
WRIGHT	79,984	\$1,575,040
MURRAY	9,637	\$1,319,585
SCOTT	71,547	\$1,234,662
CARVER	59,183	\$1,166,828
COOK	4,313	\$1,021,271
BLUE EARTH	55,335	\$906,333
ST. LOUIS	199,103	\$898,492
DOUGLAS	30,927	\$790,392
SHERBURNE	53,772	\$759,901
LAKE	10,558	\$578,334
ITASCA	42,763	\$568,756
NOBLES	20,578	\$563,779
MARTIN	22,872	\$495,899
BROWN	27,895	\$469,573
KANDIYOHI	41,502	\$421,191
WATONWAN	11,750	\$417,457
FARIBAULT	16,614	\$413,004
AITKIN	13,739	\$400,503
RICE	52,821	\$395,977
WINONA	49,223	\$392,575
CHISAGO	37,269	\$392,366
GOODHUE	42,742	\$373,855
CLAY	52,895	\$367,160
CROW WING	49,560	\$363,942
LYON	25,284	\$354,742
MORRISON	31,041	\$352,289
BELTRAMI	36,972	\$347,945
MCLEOD	34,197	\$347,777
OTTER TAIL	53,552	\$334,916
BECKER	29,247	\$326,071
MOWER	37,674	\$317,369
LE SUEUR	24,739	\$317,109
POLK	32,885	\$312,796
BENTON	33,707	\$312,526
ROCK	9,943	\$310,246
TODD	23,931	\$300,684
WASECA	18,274	\$277,525

Table 13
Ranking of County Current Culture and Recreation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
CARLTON	30,776	\$268,177
JACKSON	11,757	\$262,467
CHIPPEWA	13,155	\$261,367
PINE	23,323	\$226,837
HUBBARD	16,440	\$225,555
NICOLLET	29,721	\$210,843
ISANTI	29,110	\$203,824
SIBLEY	14,785	\$199,443
COTTONWOOD	12,793	\$195,732
CLEARWATER	8,482	\$195,679
MEEKER	21,509	\$195,359
LINCOLN	6,769	\$191,849
ROSEAU	16,230	\$183,753
STEVENS	10,637	\$178,316
RENVILLE	17,567	\$174,860
REDWOOD	17,325	\$169,006
FREEBORN	32,698	\$168,577
MARSHALL	10,716	\$154,660
LAKE OF THE WOODS	4,430	\$153,115
PIPESTONE	10,468	\$143,958
FILLMORE	20,916	\$143,561
HOUSTON	19,245	\$142,354
WABASHA	20,581	\$139,587
STEELE	32,018	\$138,780
POPE	10,956	\$135,825
KITTSOON	5,535	\$130,708
MILLE LACS	20,212	\$114,056
SWIFT	11,142	\$106,830
YELLOW MEDICINE	11,629	\$106,640
KOOCHICHING	15,947	\$97,930
PENNINGTON	13,586	\$87,584
RED LAKE	4,455	\$83,511
NORMAN	7,876	\$76,440
KANABEC	13,815	\$75,470
DODGE	16,926	\$66,350
MAHNOMEN	5,241	\$64,786
WADENA	13,397	\$62,449
LAC QUI PARLE	8,704	\$60,689
GRANT	6,220	\$57,197
BIG STONE	5,941	\$55,219
WILKIN	7,387	\$41,670
TRAVERSE	4,374	\$27,752
CASS	24,107	\$5,000

Table 14
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$237
MURRAY	9,637	\$137
LAKE	10,558	\$55
WATONWAN	11,750	\$36
LAKE OF THE WOODS	4,430	\$35
ANOKA	278,531	\$33
ROCK	9,943	\$31
AITKIN	13,739	\$29
WASHINGTON	181,741	\$29
DAKOTA	325,079	\$29
LINCOLN	6,769	\$28
NOBLES	20,578	\$27
RAMSEY	496,068	\$27
DOUGLAS	30,927	\$26
FARIBAULT	16,614	\$25
OLMSTED	115,169	\$25
KITTSO	5,535	\$24
CLEARWATER	8,482	\$23
JACKSON	11,757	\$22
MARTIN	22,872	\$22
CHIPPEWA	13,155	\$20
WRIGHT	79,984	\$20
CARVER	59,183	\$20
HENNEPIN	1,070,709	\$20
RED LAKE	4,455	\$19
BROWN	27,895	\$17
SCOTT	71,547	\$17
STEVENS	10,637	\$17
BLUE EARTH	55,335	\$16
COTTONWOOD	12,793	\$15
WASECA	18,274	\$15
LYON	25,284	\$14
SHERBURNE	53,772	\$14
HUBBARD	16,440	\$14
MARSHALL	10,716	\$14
PIPESTONE	10,468	\$14
STEARNS	128,522	\$14
LE SUEUR	24,739	\$13
SIBLEY	14,785	\$13
ITASCA	42,763	\$13
TODD	23,931	\$13
MAHNOMEN	5,241	\$12
POPE	10,956	\$12
MORRISON	31,041	\$11
BECKER	29,247	\$11
ROSEAU	16,230	\$11
CHISAGO	37,269	\$11

Table 14
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
NORMAN	7,876	\$10
REDWOOD	17,325	\$10
SWIFT	11,142	\$10
KANDIYOHI	41,502	\$10
RENVILLE	17,567	\$10
PINE	23,323	\$10
POLK	32,885	\$10
MCLEOD	34,197	\$10
YELLOW MEDICINE	11,629	\$9
CARLTON	30,776	\$9
BELTRAMI	36,972	\$9
GOODHUE	42,742	\$9
BIG STONE	5,941	\$9
GRANT	6,220	\$9
MEEKER	21,509	\$9
BENTON	33,707	\$9
MOWER	37,674	\$8
WINONA	49,223	\$8
LAC QUI PARLE	8,704	\$7
CROW WING	49,560	\$7
ISANTI	29,110	\$7
NICOLLET	29,721	\$7
WABASHA	20,581	\$7
CLAY	52,895	\$7
RICE	52,821	\$7
FILLMORE	20,916	\$7
HOUSTON	19,245	\$7
MILLE LACS	20,212	\$6
KOOCHICHING	15,947	\$6
PENNINGTON	13,586	\$6
OTTER TAIL	53,552	\$6
TRAVERSE	4,374	\$6
WILKIN	7,387	\$6
ST. LOUIS	199,103	\$5
WADENA	13,397	\$5
KANABEC	13,815	\$5
FREEBORN	32,698	\$5
DODGE	16,926	\$4
STEELE	32,018	\$4
CASS	24,107	\$0

Table 15
Ranking of County Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1996

Conservation of natural resources expenditures are designed to conserve and develop such natural resources as water, soil, forests and minerals.

County	Population	Expenditures
ST. LOUIS	199,103	\$5,623,083
POLK	32,885	\$3,336,088
CASS	24,107	\$2,442,502
ITASCA	42,763	\$1,453,467
AITKIN	13,739	\$1,329,279
RAMSEY	496,068	\$1,328,315
SIBLEY	14,785	\$1,209,352
BELTRAMI	36,972	\$967,179
KANDIYOHI	41,502	\$943,834
DAKOTA	325,079	\$925,610
REDWOOD	17,325	\$915,637
CLEARWATER	8,482	\$911,502
LYON	25,284	\$897,667
KOOCHICHING	15,947	\$876,850
COTTONWOOD	12,793	\$876,378
STEARNS	128,522	\$854,819
HUBBARD	16,440	\$831,997
CROW WING	49,560	\$801,493
SWIFT	11,142	\$790,631
FREEBORN	32,698	\$788,074
RENVILLE	17,567	\$739,770
LAC QUI PARLE	8,704	\$724,830
PINE	23,323	\$708,569
MURRAY	9,637	\$688,261
MARSHALL	10,716	\$649,910
ROSEAU	16,230	\$648,946
WASHINGTON	181,741	\$647,749
JACKSON	11,757	\$631,788
BLUE EARTH	55,335	\$610,833
BECKER	29,247	\$607,400
MARTIN	22,872	\$598,417
BROWN	27,895	\$593,574
WRIGHT	79,984	\$586,617
MOWER	37,674	\$584,038
LE SUEUR	24,739	\$569,331
OLMSTED	115,169	\$568,200
CARLTON	30,776	\$563,196
ANOKA	278,531	\$559,268
YELLOW MEDICINE	11,629	\$541,163
LAKE	10,558	\$517,244
WINONA	49,223	\$509,855
SHERBURNE	53,772	\$488,503
PENNINGTON	13,586	\$487,811
NICOLLET	29,721	\$466,938

Table 15
Ranking of County Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
KITTSON	5,535	\$443,465
STEELE	32,018	\$422,407
NORMAN	7,876	\$418,292
DOUGLAS	30,927	\$402,153
CHIPPEWA	13,155	\$394,470
MEEKER	21,509	\$393,973
GOODHUE	42,742	\$392,385
CHISAGO	37,269	\$388,811
WILKIN	7,387	\$371,537
MORRISON	31,041	\$368,395
SCOTT	71,547	\$363,682
FARIBAULT	16,614	\$357,558
LINCOLN	6,769	\$357,275
RED LAKE	4,455	\$352,567
FILLMORE	20,916	\$352,360
CARVER	59,183	\$347,761
WASECA	18,274	\$334,526
BIG STONE	5,941	\$323,741
TODD	23,931	\$319,830
HOUSTON	19,245	\$316,235
POPE	10,956	\$314,630
CLAY	52,895	\$310,333
NOBLES	20,578	\$310,221
WABASHA	20,581	\$310,086
OTTER TAIL	53,552	\$299,451
STEVENS	10,637	\$293,037
MCLEOD	34,197	\$278,894
WATONWAN	11,750	\$263,623
RICE	52,821	\$239,188
DODGE	16,926	\$239,151
MAHNOMEN	5,241	\$227,157
BENTON	33,707	\$215,817
WADENA	13,397	\$213,290
TRAVERSE	4,374	\$208,685
ROCK	9,943	\$200,867
PIPESTONE	10,468	\$197,995
GRANT	6,220	\$188,734
KANABEC	13,815	\$167,358
MILLE LACS	20,212	\$149,321
ISANTI	29,110	\$126,753
COOK	4,313	\$108,968
LAKE OF THE WOODS	4,430	\$108,080
HENNEPIN	1,070,709	\$0

Table 16
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
CLEARWATER	8,482	\$107
CASS	24,107	\$101
POLK	32,885	\$101
AITKIN	13,739	\$97
LAC QUI PARLE	8,704	\$83
SIBLEY	14,785	\$82
KITSON	5,535	\$80
RED LAKE	4,455	\$79
MURRAY	9,637	\$71
SWIFT	11,142	\$71
COTTONWOOD	12,793	\$69
MARSHALL	10,716	\$61
KOOCHICHING	15,947	\$55
BIG STONE	5,941	\$54
JACKSON	11,757	\$54
REDWOOD	17,325	\$53
NORMAN	7,876	\$53
LINCOLN	6,769	\$53
HUBBARD	16,440	\$51
WILKIN	7,387	\$50
LAKE	10,558	\$49
TRAVERSE	4,374	\$48
YELLOW MEDICINE	11,629	\$47
MAHNOMEN	5,241	\$43
RENVILLE	17,567	\$42
ROSEAU	16,230	\$40
LYON	25,284	\$36
PENNINGTON	13,586	\$36
ITASCA	42,763	\$34
GRANT	6,220	\$30
CHIPPEWA	13,155	\$30
PINE	23,323	\$30
POPE	10,956	\$29
STEVENS	10,637	\$28
ST. LOUIS	199,103	\$28
BELTRAMI	36,972	\$26
MARTIN	22,872	\$26
COOK	4,313	\$25
FREEBORN	32,698	\$24
LAKE OF THE WOODS	4,430	\$24
LE SUEUR	24,739	\$23
KANDIYOHI	41,502	\$23
WATONWAN	11,750	\$22
FARIBAULT	16,614	\$22
BECKER	29,247	\$21
BROWN	27,895	\$21
ROCK	9,943	\$20

Table 16
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
PIPESTONE	10,468	\$19
CARLTON	30,776	\$18
MEEKER	21,509	\$18
WASECA	18,274	\$18
FILLMORE	20,916	\$17
WADENA	13,397	\$16
HOUSTON	19,245	\$16
NICOLLET	29,721	\$16
CROW WING	49,560	\$16
MOWER	37,674	\$16
NOBLES	20,578	\$15
WABASHA	20,581	\$15
DODGE	16,926	\$14
DOUGLAS	30,927	\$13
STEELE	32,018	\$13
TODD	23,931	\$13
MORRISON	31,041	\$12
KANABEC	13,815	\$12
BLUE EARTH	55,335	\$11
CHISAGO	37,269	\$10
WINONA	49,223	\$10
SHERBURNE	53,772	\$9
GOODHUE	42,742	\$9
MCLEOD	34,197	\$8
WRIGHT	79,984	\$7
MILLE LACS	20,212	\$7
STEARNS	128,522	\$7
CARVER	59,183	\$6
BENTON	33,707	\$6
OTTER TAIL	53,552	\$6
CLAY	52,895	\$6
SCOTT	71,547	\$5
RICE	52,821	\$5
OLMSTED	115,169	\$5
WASHINGTON	181,741	\$4
ISANTI	29,110	\$4
DAKOTA	325,079	\$3
RAMSEY	496,068	\$3
ANOKA	278,531	\$2
HENNEPIN	1,070,709	\$0

Table 17
Ranking of County Current Economic Development Expenditures
For the Year Ended December 31, 1996

Economic development expenditures are associated with planning and providing economic development within the county. These expenditures also provide assistance and opportunity to economically disadvantaged persons and businesses, enabling them to participate in such development.

County	Population	Expenditures
ANOKA	278,531	\$4,812,656
RAMSEY	496,068	\$4,638,846
DAKOTA	325,079	\$4,548,821
ST. LOUIS	199,103	\$3,396,006
RICE	52,821	\$1,330,110
COTTONWOOD	12,793	\$1,161,824
STEARNS	128,522	\$1,067,483
WASHINGTON	181,741	\$925,262
OTTER TAIL	53,552	\$919,972
HENNEPIN	1,070,709	\$919,458
SCOTT	71,547	\$605,299
MORRISON	31,041	\$579,592
MOWER	37,674	\$502,944
CASS	24,107	\$445,946
CHISAGO	37,269	\$444,817
COOK	4,313	\$435,798
FARIBAULT	16,614	\$381,382
BLUE EARTH	55,335	\$377,226
CARLTON	30,776	\$324,226
JACKSON	11,757	\$291,145
KOOCHICHING	15,947	\$283,712
LE SUEUR	24,739	\$252,783
CLEARWATER	8,482	\$227,700
ISANTI	29,110	\$220,068
LAKE OF THE WOODS	4,430	\$204,158
CLAY	52,895	\$172,960
BENTON	33,707	\$171,652
LINCOLN	6,769	\$152,879
LYON	25,284	\$136,358
POLK	32,885	\$116,027
WINONA	49,223	\$115,874
SWIFT	11,142	\$111,036
BELTRAMI	36,972	\$110,016
GOODHUE	42,742	\$100,907
LAKE	10,558	\$98,684
SIBLEY	14,785	\$98,093
STEVENS	10,637	\$97,619
NICOLLET	29,721	\$92,052
GRANT	6,220	\$87,778
BECKER	29,247	\$82,183
OLMSTED	115,169	\$70,800
WATONWAN	11,750	\$70,380

Table 17
Ranking of County Current Economic Development Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
SHERBURNE	53,772	\$65,554
AITKIN	13,739	\$64,846
PINE	23,323	\$64,309
WABASHA	20,581	\$59,099
MURRAY	9,637	\$56,263
PENNINGTON	13,586	\$54,389
ITASCA	42,763	\$50,919
CROW WING	49,560	\$50,157
MEEKER	21,509	\$48,400
DOUGLAS	30,927	\$47,003
BROWN	27,895	\$36,723
DODGE	16,926	\$36,331
RENVILLE	17,567	\$33,399
FILLMORE	20,916	\$31,360
MARTIN	22,872	\$29,314
NOBLES	20,578	\$28,707
RED LAKE	4,455	\$28,276
REDWOOD	17,325	\$28,063
MAHNOMEN	5,241	\$27,160
KANABEC	13,815	\$26,649
POPE	10,956	\$26,499
MARSHALL	10,716	\$22,056
TODD	23,931	\$21,393
KITTSO	5,535	\$21,200
HOUSTON	19,245	\$20,778
CHIPPEWA	13,155	\$16,297
KANDIYOHI	41,502	\$15,800
TRAVERSE	4,374	\$14,490
NORMAN	7,876	\$12,921
HUBBARD	16,440	\$11,370
LAC QUI PARLE	8,704	\$10,996
YELLOW MEDICINE	11,629	\$7,500
BIG STONE	5,941	\$6,218
CARVER	59,183	\$5,175
WASECA	18,274	\$3,694
ROCK	9,943	\$2,901
WRIGHT	79,984	\$1,000
ROSEAU	16,230	\$900
FREEBORN	32,698	\$900
WILKIN	7,387	\$0
STEELE	32,018	\$0
MCLEOD	34,197	\$0
WADENA	13,397	\$0
MILLE LACS	20,212	\$0
PIPESTONE	10,468	\$0

Table 18
Ranking of County Per Capita Current Economic Development Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$101
COTTONWOOD	12,793	\$91
LAKE OF THE WOODS	4,430	\$46
CLEARWATER	8,482	\$27
RICE	52,821	\$25
JACKSON	11,757	\$25
FARIBAULT	16,614	\$23
LINCOLN	6,769	\$23
MORRISON	31,041	\$19
KOOCHICHING	15,947	\$18
CASS	24,107	\$18
ANOKA	278,531	\$17
ST. LOUIS	199,103	\$17
OTTER TAIL	53,552	\$17
DAKOTA	325,079	\$14
GRANT	6,220	\$14
MOWER	37,674	\$13
CHISAGO	37,269	\$12
CARLTON	30,776	\$11
LE SUEUR	24,739	\$10
SWIFT	11,142	\$10
STEVENS	10,637	\$9
LAKE	10,558	\$9
RAMSEY	496,068	\$9
STEARNS	128,522	\$8
ISANTI	29,110	\$8
SCOTT	71,547	\$8
BLUE EARTH	55,335	\$7
SIBLEY	14,785	\$7
MURRAY	9,637	\$6
WATONWAN	11,750	\$6
RED LAKE	4,455	\$6
MAHNOMEN	5,241	\$5
AITKIN	13,739	\$5
WASHINGTON	181,741	\$5
LYON	25,284	\$5
BENTON	33,707	\$5
POLK	32,885	\$4
PENNINGTON	13,586	\$4
KITTSO	5,535	\$4
NICOLLET	29,721	\$3
BELTRAMI	36,972	\$3
CLAY	52,895	\$3
WABASHA	20,581	\$3
PINE	23,323	\$3
TRAVERSE	4,374	\$3
BECKER	29,247	\$3

Table 18
Ranking of County Per Capita Current Economic Development Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
RENVILLE	17,567	\$2
NORMAN	7,876	\$2
MARSHALL	10,716	\$2
POPE	10,956	\$2
KANABEC	13,815	\$2
REDWOOD	17,325	\$2
GOODHUE	42,742	\$2
DODGE	16,926	\$2
DOUGLAS	30,927	\$2
MEEKER	21,509	\$2
WINONA	49,223	\$2
HENNEPIN	1,070,709	\$1
CHIPPEWA	13,155	\$1
BIG STONE	5,941	\$1
YELLOW MEDICINE	11,629	\$1
BROWN	27,895	\$1
HUBBARD	16,440	\$1
FILLMORE	20,916	\$1
OLMSTED	115,169	\$1
LAC QUI PARLE	8,704	\$1
HOUSTON	19,245	\$1
MARTIN	22,872	\$1
NOBLES	20,578	\$1
CROW WING	49,560	\$1
ITASCA	42,763	\$1
TODD	23,931	\$1
SHERBURNE	53,772	\$1
WILKIN	7,387	\$0
MILLE LACS	20,212	\$0
WADENA	13,397	\$0
MCLEOD	34,197	\$0
STEELE	32,018	\$0
WASECA	18,274	\$0
FREEBORN	32,698	\$0
ROSEAU	16,230	\$0
WRIGHT	79,984	\$0
ROCK	9,943	\$0
KANDIYOHI	41,502	\$0
CARVER	59,183	\$0
PIPESTONE	10,468	\$0

Table 19
Ranking of County Current Miscellaneous Expenditures
For the Year Ended December 31, 1996

Miscellaneous expenditures include all other expenditures for activities not shown, or expenditures not allocated to a specific function presented in this report.

County	Population	Expenditures
NICOLLET	29,721	\$1,320,107
CHISAGO	37,269	\$1,106,573
ITASCA	42,763	\$939,670
MCLEOD	34,197	\$813,870
ANOKA	278,531	\$721,063
KANDIYOHI	41,502	\$709,340
OTTER TAIL	53,552	\$624,342
STEELE	32,018	\$611,134
SHERBURNE	53,772	\$609,491
WADENA	13,397	\$592,728
CROW WING	49,560	\$547,429
FARIBAULT	16,614	\$535,923
POLK	32,885	\$521,278
BELTRAMI	36,972	\$513,809
FREEBORN	32,698	\$442,470
RENVILLE	17,567	\$389,832
WRIGHT	79,984	\$375,704
JACKSON	11,757	\$371,977
KITTSOON	5,535	\$367,121
CLAY	52,895	\$356,104
DOUGLAS	30,927	\$347,965
PIPESTONE	10,468	\$324,771
MARTIN	22,872	\$307,233
WATONWAN	11,750	\$276,003
MOWER	37,674	\$260,023
DODGE	16,926	\$254,228
SWIFT	11,142	\$241,736
WINONA	49,223	\$231,051
MORRISON	31,041	\$224,399
SIBLEY	14,785	\$219,003
STEARNS	128,522	\$215,006
KANABEC	13,815	\$212,613
COOK	4,313	\$203,335
WABASHA	20,581	\$179,751
HOUSTON	19,245	\$172,563
BIG STONE	5,941	\$161,373
MEEKER	21,509	\$149,717
BECKER	29,247	\$148,139
TODD	23,931	\$134,233
HUBBARD	16,440	\$134,005
NORMAN	7,876	\$130,062
MARSHALL	10,716	\$125,108
ROSEAU	16,230	\$115,121
STEVENS	10,637	\$107,431

Table 19
Ranking of County Current Miscellaneous Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
RED LAKE	4,455	\$96,517
LAKE	10,558	\$93,106
SCOTT	71,547	\$92,508
GRANT	6,220	\$82,968
FILLMORE	20,916	\$78,646
PENNINGTON	13,586	\$78,525
NOBLES	20,578	\$76,874
LINCOLN	6,769	\$76,851
MAHNOMEN	5,241	\$73,992
LYON	25,284	\$68,781
CHIPPEWA	13,155	\$66,079
CLEARWATER	8,482	\$64,691
RAMSEY	496,068	\$63,691
YELLOW MEDICINE	11,629	\$58,204
KOOCHICHING	15,947	\$51,379
MILLE LACS	20,212	\$49,582
LAKE OF THE WOODS	4,430	\$46,853
MURRAY	9,637	\$30,710
WILKIN	7,387	\$30,315
BROWN	27,895	\$29,566
OLMSTED	115,169	\$27,101
COTTONWOOD	12,793	\$27,066
LAC QUI PARLE	8,704	\$25,229
WASECA	18,274	\$6,699
ISANTI	29,110	\$6,042
POPE	10,956	\$5,882
REDWOOD	17,325	\$4,800
TRAVERSE	4,374	\$4,171
PINE	23,323	\$0
WASHINGTON	181,741	\$0
BLUE EARTH	55,335	\$0
BENTON	33,707	\$0
CARLTON	30,776	\$0
HENNEPIN	1,070,709	\$0
CARVER	59,183	\$0
CASS	24,107	\$0
DAKOTA	325,079	\$0
GOODHUE	42,742	\$0
ST. LOUIS	199,103	\$0
ROCK	9,943	\$0
RICE	52,821	\$0
LE SUEUR	24,739	\$0
AITKIN	13,739	\$0

Table 20
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
KITTSON	5,535	\$66
COOK	4,313	\$47
NICOLLET	29,721	\$44
WADENA	13,397	\$44
JACKSON	11,757	\$32
FARIBAULT	16,614	\$32
PIPESTONE	10,468	\$31
CHISAGO	37,269	\$30
BIG STONE	5,941	\$27
MCLEOD	34,197	\$24
WATONWAN	11,750	\$23
RENVILLE	17,567	\$22
SWIFT	11,142	\$22
RED LAKE	4,455	\$22
ITASCA	42,763	\$22
STEELE	32,018	\$19
NORMAN	7,876	\$17
KANDIYOHI	41,502	\$17
POLK	32,885	\$16
DODGE	16,926	\$15
KANABEC	13,815	\$15
SIBLEY	14,785	\$15
BELTRAMI	36,972	\$14
FREEBORN	32,698	\$14
MAHNOMEN	5,241	\$14
MARTIN	22,872	\$13
GRANT	6,220	\$13
OTTER TAIL	53,552	\$12
MARSHALL	10,716	\$12
SHERBURNE	53,772	\$11
CROW WING	49,560	\$11
DOUGLAS	30,927	\$11
LINCOLN	6,769	\$11
LAKE OF THE WOODS	4,430	\$11
STEVENS	10,637	\$10
HOUSTON	19,245	\$9
WABASHA	20,581	\$9
LAKE	10,558	\$9
HUBBARD	16,440	\$8
CLEARWATER	8,482	\$8
MOWER	37,674	\$7
CLAY	52,895	\$7
MEEKER	21,509	\$7
MORRISON	31,041	\$7
ROSEAU	16,230	\$7
TODD	23,931	\$6
PENNINGTON	13,586	\$6

Table 20
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
WRIGHT	79,984	\$5
BECKER	29,247	\$5
CHIPPEWA	13,155	\$5
WINONA	49,223	\$5
YELLOW MEDICINE	11,629	\$5
FILLMORE	20,916	\$4
WILKIN	7,387	\$4
NOBLES	20,578	\$4
LAC QUI PARLE	8,704	\$3
MURRAY	9,637	\$3
ANOKA	278,531	\$3
KOOCHICHING	15,947	\$3
LYON	25,284	\$3
MILLE LACS	20,212	\$2
COTTONWOOD	12,793	\$2
STEARNS	128,522	\$2
POPE	10,956	\$1
TRAVERSE	4,374	\$1
BROWN	27,895	\$1
SCOTT	71,547	\$1
DAKOTA	325,079	\$0
GOODHUE	42,742	\$0
CASS	24,107	\$0
RICE	52,821	\$0
ST. LOUIS	199,103	\$0
ROCK	9,943	\$0
HENNEPIN	1,070,709	\$0
LE SUEUR	24,739	\$0
CARVER	59,183	\$0
PINE	23,323	\$0
CARLTON	30,776	\$0
ISANTI	29,110	\$0
OLMSTED	115,169	\$0
WASECA	18,274	\$0
RAMSEY	496,068	\$0
REDWOOD	17,325	\$0
BENTON	33,707	\$0
WASHINGTON	181,741	\$0
BLUE EARTH	55,335	\$0
AITKIN	13,739	\$0

Table 21
Ranking of County Capital Outlay Expenditures
For the Year Ended December 31, 1996

Capital outlay expenditures are for the purchase of physical items which benefit the county for more than one year. These expenditures include the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. In many cases, counties try to plan for consistent capital spending from year to year in order to avoid large swings in spending. This is not always possible because projects such as constructing a new building may be large in cost, but infrequent in nature.

County	Population	Expenditures
HENNEPIN	1,070,709	\$99,226,262
DAKOTA	325,079	\$27,838,646
ST. LOUIS	199,103	\$25,465,360
ANOKA	278,531	\$17,401,983
STEARNS	128,522	\$14,438,762
RAMSEY	496,068	\$14,063,769
WASHINGTON	181,741	\$12,715,088
SCOTT	71,547	\$11,887,831
BLUE EARTH	55,335	\$11,624,551
POLK	32,885	\$11,266,555
OTTER TAIL	53,552	\$9,017,512
BENTON	33,707	\$8,641,427
CARVER	59,183	\$8,161,657
OLMSTED	115,169	\$7,197,174
ITASCA	42,763	\$7,161,629
MOWER	37,674	\$7,029,372
FILLMORE	20,916	\$6,987,777
LAKE	10,558	\$6,596,989
FREEBORN	32,698	\$5,490,777
WRIGHT	79,984	\$4,977,074
GOODHUE	42,742	\$4,660,706
TODD	23,931	\$4,627,477
KANDIYOHI	41,502	\$4,559,049
MARSHALL	10,716	\$4,468,971
RICE	52,821	\$4,279,720
CASS	24,107	\$4,207,153
ISANTI	29,110	\$3,968,141
STEELE	32,018	\$3,951,664
CHISAGO	37,269	\$3,906,638
ROSEAU	16,230	\$3,860,278
CROW WING	49,560	\$3,749,084
REDWOOD	17,325	\$3,725,525
MORRISON	31,041	\$3,650,680
MEEKER	21,509	\$3,623,158
RENVILLE	17,567	\$3,589,420
NORMAN	7,876	\$3,340,288
BECKER	29,247	\$3,336,011
MCLEOD	34,197	\$3,319,014
CLAY	52,895	\$3,210,039
WINONA	49,223	\$3,198,018

Table 21
Ranking of County Capital Outlay Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
DOUGLAS	30,927	\$3,133,098
WILKIN	7,387	\$3,096,135
PIPESTONE	10,468	\$3,022,862
NOBLES	20,578	\$2,965,423
MURRAY	9,637	\$2,951,257
JACKSON	11,757	\$2,938,823
CHIPPEWA	13,155	\$2,917,764
HOUSTON	19,245	\$2,905,670
DODGE	16,926	\$2,817,154
WABASHA	20,581	\$2,800,659
COTTONWOOD	12,793	\$2,777,568
YELLOW MEDICINE	11,629	\$2,735,337
CARLTON	30,776	\$2,679,709
KANABEC	13,815	\$2,643,744
WADENA	13,397	\$2,638,930
PENNINGTON	13,586	\$2,603,837
LYON	25,284	\$2,577,161
COOK	4,313	\$2,494,731
FARIBAULT	16,614	\$2,307,183
POPE	10,956	\$2,306,468
HUBBARD	16,440	\$2,279,091
SWIFT	11,142	\$2,229,969
SIBLEY	14,785	\$2,179,380
MARTIN	22,872	\$2,129,140
PINE	23,323	\$2,112,603
WASECA	18,274	\$2,030,489
KITTSOON	5,535	\$2,001,013
LAC QUI PARLE	8,704	\$1,944,563
LE SUEUR	24,739	\$1,904,978
STEVENS	10,637	\$1,844,742
BROWN	27,895	\$1,837,408
AITKIN	13,739	\$1,753,644
BIG STONE	5,941	\$1,674,718
NICOLLET	29,721	\$1,604,121
SHERBURNE	53,772	\$1,581,990
WATONWAN	11,750	\$1,567,120
LINCOLN	6,769	\$1,454,983
GRANT	6,220	\$1,412,979
BELTRAMI	36,972	\$1,387,594
CLEARWATER	8,482	\$1,383,375
MAHNOMEN	5,241	\$1,288,396
ROCK	9,943	\$1,235,963
MILLE LACS	20,212	\$1,181,711
TRAVERSE	4,374	\$1,123,539
LAKE OF THE WOODS	4,430	\$1,103,352
KOOCHICHING	15,947	\$568,425
RED LAKE	4,455	\$535,896

Table 22
Ranking of County Per Capita Capital Outlay Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
LAKE	10,558	\$625
COOK	4,313	\$578
NORMAN	7,876	\$424
WILKIN	7,387	\$419
MARSHALL	10,716	\$417
KITTSO	5,535	\$362
POLK	32,885	\$343
FILLMORE	20,916	\$334
MURRAY	9,637	\$306
PIPESTONE	10,468	\$289
BIG STONE	5,941	\$282
TRAVERSE	4,374	\$257
BENTON	33,707	\$256
JACKSON	11,757	\$250
LAKE OF THE WOODS	4,430	\$249
MAHNOMEN	5,241	\$246
ROSEAU	16,230	\$238
YELLOW MEDICINE	11,629	\$235
GRANT	6,220	\$227
LAC QUI PARLE	8,704	\$223
CHIPPEWA	13,155	\$222
COTTONWOOD	12,793	\$217
LINCOLN	6,769	\$215
REDWOOD	17,325	\$215
POPE	10,956	\$211
BLUE EARTH	55,335	\$210
RENVILLE	17,567	\$204
SWIFT	11,142	\$200
WADENA	13,397	\$197
TODD	23,931	\$193
PENNINGTON	13,586	\$192
KANABEC	13,815	\$191
MOWER	37,674	\$187
CASS	24,107	\$175
STEVENS	10,637	\$173
MEEKER	21,509	\$168
FREEBORN	32,698	\$168
OTTER TAIL	53,552	\$168
ITASCA	42,763	\$167
SCOTT	71,547	\$166
DODGE	16,926	\$166
CLEARWATER	8,482	\$163
HOUSTON	19,245	\$151
SIBLEY	14,785	\$147
NOBLES	20,578	\$144
FARIBAULT	16,614	\$139
HUBBARD	16,440	\$139

Table 22
Ranking of County Per Capita Capital Outlay Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
CARVER	59,183	\$138
WABASHA	20,581	\$136
ISANTI	29,110	\$136
WATONWAN	11,750	\$133
AITKIN	13,739	\$128
ST. LOUIS	199,103	\$128
ROCK	9,943	\$124
STEELE	32,018	\$123
RED LAKE	4,455	\$120
MORRISON	31,041	\$118
BECKER	29,247	\$114
STEARNS	128,522	\$112
WASECA	18,274	\$111
KANDIYOHI	41,502	\$110
GOODHUE	42,742	\$109
CHISAGO	37,269	\$105
LYON	25,284	\$102
DOUGLAS	30,927	\$101
MCLEOD	34,197	\$97
HENNEPIN	1,070,709	\$93
MARTIN	22,872	\$93
PINE	23,323	\$91
CARLTON	30,776	\$87
DAKOTA	325,079	\$86
RICE	52,821	\$81
LE SUEUR	24,739	\$77
CROW WING	49,560	\$76
WASHINGTON	181,741	\$70
BROWN	27,895	\$66
WINONA	49,223	\$65
WRIGHT	79,984	\$62
ANOKA	278,531	\$62
OLMSTED	115,169	\$62
CLAY	52,895	\$61
MILLE LACS	20,212	\$58
NICOLLET	29,721	\$54
BELTRAMI	36,972	\$38
KOOCHICHING	15,947	\$36
SHERBURNE	53,772	\$29
RAMSEY	496,068	\$28

Table 23
Ranking of County Debt Service Expenditures
For the Year Ended December 31, 1996

Debt service expenditures are the annual cost of servicing the outstanding debt of the county. These costs include principal, interest and fiscal charges.

County	Population	Expenditures
HENNEPIN	1,070,709	\$24,444,207
RAMSEY	496,068	\$17,816,940
STEARNS	128,522	\$16,205,748
DAKOTA	325,079	\$15,221,975
ANOKA	278,531	\$10,061,671
WASHINGTON	181,741	\$9,595,921
BELTRAMI	36,972	\$3,125,239
ST. LOUIS	199,103	\$2,095,973
SCOTT	71,547	\$2,028,246
WRIGHT	79,984	\$1,995,071
CARVER	59,183	\$1,985,101
ITASCA	42,763	\$1,786,118
KANDIYOHI	41,502	\$1,726,384
OTTER TAIL	53,552	\$1,724,146
SWIFT	11,142	\$1,650,816
CHISAGO	37,269	\$1,516,556
DOUGLAS	30,927	\$1,347,256
MORRISON	31,041	\$1,274,390
BLUE EARTH	55,335	\$1,044,467
MARTIN	22,872	\$1,012,171
ISANTI	29,110	\$979,888
NICOLLET	29,721	\$972,735
POLK	32,885	\$948,325
KOOCHICHING	15,947	\$901,160
BENTON	33,707	\$895,454
CASS	24,107	\$873,728
CLAY	52,895	\$747,215
NORMAN	7,876	\$737,686
LAKE	10,558	\$732,205
COOK	4,313	\$701,672
BROWN	27,895	\$699,095
GOODHUE	42,742	\$688,590
FARIBAULT	16,614	\$678,253
WASECA	18,274	\$671,164
MURRAY	9,637	\$667,924
SHERBURNE	53,772	\$558,978
CARLTON	30,776	\$551,856
STEELE	32,018	\$513,609
CROW WING	49,560	\$504,830
LE SUEUR	24,739	\$475,295
COTTONWOOD	12,793	\$464,785
BECKER	29,247	\$432,799
SIBLEY	14,785	\$391,632
YELLOW MEDICINE	11,629	\$386,768

Table 23
Ranking of County Debt Service Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
LYON	25,284	\$386,399
MAHNOMEN	5,241	\$359,765
PIPESTONE	10,468	\$359,619
MARSHALL	10,716	\$358,313
LINCOLN	6,769	\$353,333
RED LAKE	4,455	\$350,563
FREEBORN	32,698	\$343,480
LAKE OF THE WOODS	4,430	\$328,153
DODGE	16,926	\$285,033
RICE	52,821	\$268,890
MCLEOD	34,197	\$248,030
MEEKER	21,509	\$236,530
WINONA	49,223	\$232,869
OLMSTED	115,169	\$228,127
AITKIN	13,739	\$220,362
PENNINGTON	13,586	\$218,002
KITTSO	5,535	\$214,104
TODD	23,931	\$182,598
JACKSON	11,757	\$179,715
FILLMORE	20,916	\$168,980
CHIPPEWA	13,155	\$163,709
CLEARWATER	8,482	\$161,369
PINE	23,323	\$147,052
WILKIN	7,387	\$139,179
POPE	10,956	\$114,037
WADENA	13,397	\$113,674
GRANT	6,220	\$106,804
STEVENS	10,637	\$100,407
KANABEC	13,815	\$75,000
WABASHA	20,581	\$60,422
HUBBARD	16,440	\$48,294
ROSEAU	16,230	\$40,949
TRAVERSE	4,374	\$38,751
LAC QUI PARLE	8,704	\$30,754
MOWER	37,674	\$10,629
REDWOOD	17,325	\$9,347
RENVILLE	17,567	\$8,121
MILLE LACS	20,212	\$0
ROCK	9,943	\$0
WATONWAN	11,750	\$0
NOBLES	20,578	\$0
BIG STONE	5,941	\$0
HOUSTON	19,245	\$0

Table 24
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
COOK	4,313	\$163
SWIFT	11,142	\$148
STEARNS	128,522	\$126
NORMAN	7,876	\$94
BELTRAMI	36,972	\$85
RED LAKE	4,455	\$79
LAKE OF THE WOODS	4,430	\$74
MAHNOMEN	5,241	\$69
MURRAY	9,637	\$69
LAKE	10,558	\$69
KOOCHICHING	15,947	\$57
WASHINGTON	181,741	\$53
LINCOLN	6,769	\$52
DAKOTA	325,079	\$47
DOUGLAS	30,927	\$44
MARTIN	22,872	\$44
KANDIYOHI	41,502	\$42
ITASCA	42,763	\$42
FARIBAULT	16,614	\$41
CHISAGO	37,269	\$41
MORRISON	31,041	\$41
KITTSOON	5,535	\$39
WASECA	18,274	\$37
RAMSEY	496,068	\$36
CASS	24,107	\$36
COTTONWOOD	12,793	\$36
ANOKA	278,531	\$36
PIPESTONE	10,468	\$34
ISANTI	29,110	\$34
CARVER	59,183	\$34
NICOLLET	29,721	\$33
YELLOW MEDICINE	11,629	\$33
MARSHALL	10,716	\$33
OTTER TAIL	53,552	\$32
POLK	32,885	\$29
SCOTT	71,547	\$28
BENTON	33,707	\$27
SIBLEY	14,785	\$26
BROWN	27,895	\$25
WRIGHT	79,984	\$25
HENNEPIN	1,070,709	\$23
WILKIN	7,387	\$19
CLEARWATER	8,482	\$19
BLUE EARTH	55,335	\$19
LE SUEUR	24,739	\$19
CARLTON	30,776	\$18
GRANT	6,220	\$17

Table 24
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1996

County	Population	Expenditures
DODGE	16,926	\$17
GOODHUE	42,742	\$16
AITKIN	13,739	\$16
PENNINGTON	13,586	\$16
STEELE	32,018	\$16
JACKSON	11,757	\$15
BECKER	29,247	\$15
LYON	25,284	\$15
CLAY	52,895	\$14
CHIPPEWA	13,155	\$12
MEEKER	21,509	\$11
ST. LOUIS	199,103	\$11
FREEBORN	32,698	\$11
SHERBURNE	53,772	\$10
CROW WING	49,560	\$10
POPE	10,956	\$10
TRAVERSE	4,374	\$9
STEVENS	10,637	\$9
WADENA	13,397	\$8
TODD	23,931	\$8
FILLMORE	20,916	\$8
MCLEOD	34,197	\$7
PINE	23,323	\$6
WINONA	49,223	\$5
KANABEC	13,815	\$5
RICE	52,821	\$5
LAC QUI PARLE	8,704	\$4
WABASHA	20,581	\$3
HUBBARD	16,440	\$3
ROSEAU	16,230	\$3
OLMSTED	115,169	\$2
REDWOOD	17,325	\$1
MOWER	37,674	\$0
RENVILLE	17,567	\$0
MILLE LACS	20,212	\$0
ROCK	9,943	\$0
WATONWAN	11,750	\$0
BIG STONE	5,941	\$0
NOBLES	20,578	\$0
HOUSTON	19,245	\$0

Table 25
Ranking of County Outstanding Long-term Debt
For the Year Ended December 31, 1996

Outstanding long-term debt is not an expenditure but is related to debt service expenditures. Outstanding long-term debt is that debt a county has incurred to finance its capital projects. Examples of the type of debt included in the accompanying amounts are general obligation bonds, general obligation tax increment bonds, special assessment bonds, general obligation revenue bonds, revenue bonds, refunding bonds, and other long-term debt.

County	Population	Outstanding Long-term Debt
HENNEPIN	1,070,709	\$291,706,400
RAMSEY	496,068	\$194,993,228
ANOKA	278,531	\$97,787,062
DAKOTA	325,079	\$85,966,154
WASHINGTON	181,741	\$82,065,985
OLMSTED	115,169	\$77,804,555
STEARNS	128,522	\$34,605,000
WRIGHT	79,984	\$32,790,000
ST. LOUIS	199,103	\$29,584,351
KANDIYOHI	41,502	\$18,588,775
CARVER	59,183	\$18,148,461
MORRISON	31,041	\$15,315,000
CLAY	52,895	\$13,997,907
COOK	4,313	\$12,864,386
GOODHUE	42,742	\$11,755,000
POLK	32,885	\$11,664,148
BENTON	33,707	\$11,496,930
DOUGLAS	30,927	\$11,183,247
CHISAGO	37,269	\$10,853,752
SCOTT	71,547	\$10,784,285
ISANTI	29,110	\$10,315,000
ITASCA	42,763	\$10,129,218
BELTRAMI	36,972	\$9,564,277
LAKE	10,558	\$8,763,723
STEELE	32,018	\$7,269,132
RICE	52,821	\$6,244,188
CARLTON	30,776	\$6,021,877
KITTSOON	5,535	\$5,930,885
BROWN	27,895	\$5,272,506
FARIBAULT	16,614	\$5,238,214
CROW WING	49,560	\$5,185,224
BLUE EARTH	55,335	\$4,720,546
OTTER TAIL	53,552	\$4,713,168
NICOLLET	29,721	\$4,140,000
WADENA	13,397	\$3,957,825
COTTONWOOD	12,793	\$3,956,760
BECKER	29,247	\$3,861,906
CASS	24,107	\$3,773,721
SIBLEY	14,785	\$3,730,000
KANABEC	13,815	\$3,655,000

Table 25
Ranking of County Outstanding Long-term Debt
For the Year Ended December 31, 1996

County	Population	Outstanding Long-term Debt
KOOCHICHING	15,947	\$3,580,000
LE SUEUR	24,739	\$3,467,678
CLEARWATER	8,482	\$3,269,439
DODGE	16,926	\$3,180,000
MEEKER	21,509	\$3,121,647
MARSHALL	10,716	\$3,018,879
PIPESTONE	10,468	\$2,725,369
WASECA	18,274	\$2,550,000
SWIFT	11,142	\$2,481,672
FREEBORN	32,698	\$2,380,000
LINCOLN	6,769	\$2,282,052
YELLOW MEDICINE	11,629	\$2,275,000
MARTIN	22,872	\$2,245,000
LYON	25,284	\$1,894,355
MCLEOD	34,197	\$1,845,000
SHERBURNE	53,772	\$1,565,000
PENNINGTON	13,586	\$1,349,165
MURRAY	9,637	\$1,321,500
MOWER	37,674	\$1,182,743
RED LAKE	4,455	\$1,180,000
WABASHA	20,581	\$1,155,362
WINONA	49,223	\$1,067,095
MAHNOMEN	5,241	\$989,442
NORMAN	7,876	\$955,000
STEVENS	10,637	\$739,943
JACKSON	11,757	\$696,882
FILLMORE	20,916	\$692,643
POPE	10,956	\$546,250
RENVILLE	17,567	\$500,196
TODD	23,931	\$495,000
GRANT	6,220	\$485,000
HUBBARD	16,440	\$456,287
AITKIN	13,739	\$415,000
WILKIN	7,387	\$368,205
LAKE OF THE WOODS	4,430	\$323,423
BIG STONE	5,941	\$235,000
PINE	23,323	\$147,462
CHIPPEWA	13,155	\$135,000
TRAVERSE	4,374	\$37,000
ROSEAU	16,230	\$32,717
LAC QUI PARLE	8,704	\$0
REDWOOD	17,325	\$0
WATONWAN	11,750	\$0
MILLE LACS	20,212	\$0
ROCK	9,943	\$0
HOUSTON	19,245	\$0
NOBLES	20,578	\$0

Table 26
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1996

County	Population	Outstanding Long-term Debt
COOK	4,313	\$2,983
KITTSOON	5,535	\$1,072
LAKE	10,558	\$830
OLMSTED	115,169	\$676
MORRISON	31,041	\$493
WASHINGTON	181,741	\$452
KANDIYOHI	41,502	\$448
WRIGHT	79,984	\$410
RAMSEY	496,068	\$393
CLEARWATER	8,482	\$385
DOUGLAS	30,927	\$362
POLK	32,885	\$355
ISANTI	29,110	\$354
ANOKA	278,531	\$351
BENTON	33,707	\$341
LINCOLN	6,769	\$337
FARIBAULT	16,614	\$315
COTTONWOOD	12,793	\$309
CARVER	59,183	\$307
WADENA	13,397	\$295
CHISAGO	37,269	\$291
MARSHALL	10,716	\$282
GOODHUE	42,742	\$275
HENNEPIN	1,070,709	\$272
STEARNS	128,522	\$269
CLAY	52,895	\$265
KANABEC	13,815	\$265
RED LAKE	4,455	\$265
DAKOTA	325,079	\$264
PIPESTONE	10,468	\$260
BELTRAMI	36,972	\$259
SIBLEY	14,785	\$252
ITASCA	42,763	\$237
STEELE	32,018	\$227
KOOCHICHING	15,947	\$224
SWIFT	11,142	\$223
CARLTON	30,776	\$196
YELLOW MEDICINE	11,629	\$196
MAHNOMEN	5,241	\$189
BROWN	27,895	\$189
DODGE	16,926	\$188
CASS	24,107	\$157
SCOTT	71,547	\$151
ST. LOUIS	199,103	\$149
MEEKER	21,509	\$145
LE SUEUR	24,739	\$140

Table 26
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1996

County	Population	Outstanding Long-term Debt
WASECA	18,274	\$140
NICOLLET	29,721	\$139
MURRAY	9,637	\$137
BECKER	29,247	\$132
NORMAN	7,876	\$121
RICE	52,821	\$118
CROW WING	49,560	\$105
PENNINGTON	13,586	\$99
MARTIN	22,872	\$98
OTTER TAIL	53,552	\$88
BLUE EARTH	55,335	\$85
GRANT	6,220	\$78
LYON	25,284	\$75
LAKE OF THE WOODS	4,430	\$73
FREEBORN	32,698	\$73
STEVENS	10,637	\$70
JACKSON	11,757	\$59
WABASHA	20,581	\$56
MCLEOD	34,197	\$54
POPE	10,956	\$50
WILKIN	7,387	\$50
BIG STONE	5,941	\$40
FILLMORE	20,916	\$33
MOWER	37,674	\$31
AITKIN	13,739	\$30
SHERBURNE	53,772	\$29
RENVILLE	17,567	\$28
HUBBARD	16,440	\$28
WINONA	49,223	\$22
TODD	23,931	\$21
CHIPPEWA	13,155	\$10
TRAVERSE	4,374	\$8
PINE	23,323	\$6
ROSEAU	16,230	\$2
ROCK	9,943	\$0
HOUSTON	19,245	\$0
REDWOOD	17,325	\$0
MILLE LACS	20,212	\$0
WATONWAN	11,750	\$0
LAC QUI PARLE	8,704	\$0
NOBLES	20,578	\$0

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 expenses.

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 FUND - A fund to account for the collection of resources and payment of long-term debt principal and interest.

ECONOMIC DEVELOPMENT EXPENDITURES - 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 FUND - A fund established to account for operations financed and operated in a manner similar to private business, e.g., hospitals and nursing homes. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - Receipts from the payment of penalties for law violations, non-observance of contracts and forfeited deposits.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

Glossary

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

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service and capital projects.

HEALTH EXPENDITURES - Expenditures include mental health centers, general clinics, preparation of vital statistics (birth and death records), disease control, etc.

HUMAN SERVICES EXPENDITURES - 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.

LIBRARY EXPENDITURES - 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 businesses and occupations that must be licensed before doing business in the county. Non-business licenses and permits are revenues levied according to benefits presumably conferred by the license or permit.

MISCELLANEOUS EXPENDITURES - Expenditures include all expenses that were not allocated to a specific function.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

NET TAX LEVY - The county property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the county.

Glossary

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

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

PARKS AND RECREATION EXPENDITURES - 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.

PROPRIETARY FUND - These fund type operate and report their financial position similar to for-profit organizations. As opposed to governmental funds, proprietary funds report income and losses. It consists of enterprise and internal service funds.

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

SANITATION EXPENDITURES - 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 FUND - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREET AND HIGHWAY EXPENDITURES - 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.

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.

Glossary

TAXES - Revenues received including property taxes, penalties and interest on delinquent property taxes, fiscal disparities, forfeited tax sales, gravel taxes, and tax increment taxes if not shown separately.

TAX INCREMENTS - Taxes collected on tax-increment financing projects. Tax-increment financing is a tool which may be used by counties use to redevelop a portion of the county. The increase in taxes on the redeveloped area is used to cover the county costs associated with the project.

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

TOTAL REVENUES - Money received by the entity that increases the amount of available resources without creating a liability or a future payment. Loans and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. These transfers are 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.