

**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        |
| <b>REVENUES</b>                         |                   |                    |                   |                   |                   |                  |                   |
| 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            | ---               |
| <b>Total Intergovernmental Revenues</b> | <b>9,199,099</b>  | <b>67,104,150</b>  | <b>10,192,023</b> | <b>13,660,837</b> | <b>6,817,536</b>  | <b>6,055,858</b> | <b>14,183,890</b> |
| 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         |
| <b>Total Revenues</b>                   | <b>18,983,133</b> | <b>162,087,387</b> | <b>25,154,101</b> | <b>31,989,558</b> | <b>19,008,178</b> | <b>8,887,792</b> | <b>38,195,329</b> |
| <b>Other Financing Sources</b>          |                   |                    |                   |                   |                   |                  |                   |
| Borrowing                               |                   |                    |                   |                   |                   |                  |                   |
| Bonds Issued                            | ---               | 12,730,000         | ---               | ---               | ---               | ---              | ---               |
| Other Long-term Debt                    | ---               | 2,170,000          | 116,631           | ---               | 3,465,250         | ---              | ---               |
| <b>Total Borrowing</b>                  | <b>---</b>        | <b>14,900,000</b>  | <b>116,631</b>    | <b>---</b>        | <b>3,465,250</b>  | <b>---</b>       | <b>---</b>        |
| 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         |
| <b>Total Revenues and Other Sources</b> | <b>19,073,863</b> | <b>184,384,141</b> | <b>25,399,605</b> | <b>33,269,496</b> | <b>22,969,447</b> | <b>8,887,792</b> | <b>39,222,744</b> |

**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        |
| <b>REVENUES</b>                         |                   |                   |                   |                   |                   |                   |                   |
| 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            |
| <b>Total Intergovernmental Revenues</b> | <b>8,706,941</b>  | <b>14,744,311</b> | <b>14,699,784</b> | <b>13,700,639</b> | <b>6,688,297</b>  | <b>10,365,349</b> | <b>16,622,434</b> |
| 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         |
| <b>Total Revenues</b>                   | <b>19,522,709</b> | <b>28,425,627</b> | <b>47,478,574</b> | <b>30,828,562</b> | <b>12,787,506</b> | <b>28,291,463</b> | <b>31,709,994</b> |
| <b>Other Financing Sources</b>          |                   |                   |                   |                   |                   |                   |                   |
| Borrowing                               |                   |                   |                   |                   |                   |                   |                   |
| Bonds Issued                            | 316,092           | ---               | 5,792,806         | ---               | ---               | 3,795,000         | 660,000           |
| Other Long-term Debt                    | ---               | ---               | 11,725            | ---               | ---               | ---               | ---               |
| <b>Total Borrowing</b>                  | <b>316,092</b>    | <b>---</b>        | <b>5,804,531</b>  | <b>---</b>        | <b>---</b>        | <b>3,795,000</b>  | <b>660,000</b>    |
| 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            |
| <b>Total Revenues and Other Sources</b> | <b>19,863,801</b> | <b>28,425,627</b> | <b>53,988,168</b> | <b>32,573,756</b> | <b>12,871,056</b> | <b>37,470,702</b> | <b>32,444,994</b> |

**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         |
| <b>REVENUES</b>                         |                   |                   |                   |                   |                    |                   |                   |
| 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            |
| <b>Total Intergovernmental Revenues</b> | <b>4,576,968</b>  | <b>6,363,083</b>  | <b>6,519,436</b>  | <b>12,009,802</b> | <b>61,030,132</b>  | <b>5,319,116</b>  | <b>8,942,122</b>  |
| 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           |
| <b>Total Revenues</b>                   | <b>10,685,938</b> | <b>14,083,829</b> | <b>12,458,647</b> | <b>34,730,052</b> | <b>179,150,598</b> | <b>11,695,724</b> | <b>21,912,329</b> |
| <b>Other Financing Sources</b>          |                   |                   |                   |                   |                    |                   |                   |
| Borrowing                               |                   |                   |                   |                   |                    |                   |                   |
| Bonds Issued                            | ---               | 2,450,000         | 1,151,184         | 1,458,095         | ---                | ---               | ---               |
| Other Long-term Debt                    | ---               | ---               | ---               | ---               | 461,713            | 892,199           | 247,937           |
| <b>Total Borrowing</b>                  | <b>---</b>        | <b>2,450,000</b>  | <b>1,151,184</b>  | <b>1,458,095</b>  | <b>461,713</b>     | <b>892,199</b>    | <b>247,937</b>    |
| 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           |
| <b>Total Revenues and Other Sources</b> | <b>11,185,938</b> | <b>18,486,337</b> | <b>13,835,888</b> | <b>36,478,693</b> | <b>187,674,437</b> | <b>12,867,430</b> | <b>22,375,998</b> |

**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         |
| <b>REVENUES</b>                         |                   |                   |                   |                   |                  |                    |                   |
| 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          | ---               |
| <b>Total Intergovernmental Revenues</b> | <b>4,399,239</b>  | <b>12,695,588</b> | <b>9,450,233</b>  | <b>9,038,804</b>  | <b>4,722,729</b> | <b>282,374,165</b> | <b>7,514,318</b>  |
| 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           |
| <b>Total Revenues</b>                   | <b>10,286,020</b> | <b>20,399,608</b> | <b>21,793,480</b> | <b>25,398,897</b> | <b>7,999,825</b> | <b>839,735,911</b> | <b>14,670,195</b> |
| <b>Other Financing Sources</b>          |                   |                   |                   |                   |                  |                    |                   |
| Borrowing                               |                   |                   |                   |                   |                  |                    |                   |
| Bonds Issued                            | 1,009,973         | ---               | 695,000           | 4,949,994         | ---              | 75,233,866         | ---               |
| Other Long-term Debt                    | ---               | ---               | ---               | ---               | ---              | 7,000,000          | ---               |
| <b>Total Borrowing</b>                  | <b>1,009,973</b>  | <b>---</b>        | <b>695,000</b>    | <b>4,949,994</b>  | <b>---</b>       | <b>82,233,866</b>  | <b>---</b>        |
| 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           |
| <b>Total Revenues and Other Sources</b> | <b>11,566,269</b> | <b>20,414,281</b> | <b>22,735,207</b> | <b>31,808,923</b> | <b>8,170,939</b> | <b>985,076,403</b> | <b>14,798,728</b> |

**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>KITTSO</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        |
| <b>REVENUES</b>                         |                   |                   |                   |                   |                   |                   |                  |
| 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           |
| <b>Total Intergovernmental Revenues</b> | <b>7,265,946</b>  | <b>8,594,841</b>  | <b>21,433,246</b> | <b>6,642,720</b>  | <b>5,332,187</b>  | <b>13,789,750</b> | <b>5,141,950</b> |
| 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          |
| <b>Total Revenues</b>                   | <b>15,007,630</b> | <b>20,072,766</b> | <b>49,233,099</b> | <b>13,163,849</b> | <b>11,970,299</b> | <b>35,450,298</b> | <b>8,641,339</b> |
| <b>Other Financing Sources</b>          |                   |                   |                   |                   |                   |                   |                  |
| Borrowing                               |                   |                   |                   |                   |                   |                   |                  |
| Bonds Issued                            | ---               | ---               | ---               | ---               | ---               | ---               | ---              |
| Other Long-term Debt                    | ---               | ---               | 3,320,000         | ---               | ---               | 2,650,000         | ---              |
| <b>Total Borrowing</b>                  | ---               | ---               | <b>3,320,000</b>  | ---               | ---               | <b>2,650,000</b>  | ---              |
| 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          |
| <b>Total Revenues and Other Sources</b> | <b>15,007,630</b> | <b>20,076,297</b> | <b>57,090,053</b> | <b>13,183,007</b> | <b>12,150,299</b> | <b>39,787,728</b> | <b>8,935,339</b> |

**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         |
| <b>REVENUES</b>                         |                    |                      |                   |                          |                   |                  |                   |
| 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            |
| <b>Total Intergovernmental Revenues</b> | <b>9,685,941</b>   | <b>5,108,105</b>     | <b>8,877,008</b>  | <b>4,446,219</b>         | <b>7,875,018</b>  | <b>3,383,401</b> | <b>5,043,333</b>  |
| 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           |
| <b>Total Revenues</b>                   | <b>18,216,975</b>  | <b>8,588,673</b>     | <b>17,362,508</b> | <b>7,702,872</b>         | <b>17,786,460</b> | <b>6,651,993</b> | <b>12,901,718</b> |
| <b>Other Financing Sources</b>          |                    |                      |                   |                          |                   |                  |                   |
| Borrowing                               |                    |                      |                   |                          |                   |                  |                   |
| Bonds Issued                            | ---                | ---                  | ---               | ---                      | 947,905           | 120,000          | 691,859           |
| Other Long-term Debt                    | ---                | ---                  | 58,773            | ---                      | ---               | 11,402           | 14,856            |
| <b>Total Borrowing</b>                  | <b>---</b>         | <b>---</b>           | <b>58,773</b>     | <b>---</b>               | <b>947,905</b>    | <b>131,402</b>   | <b>706,715</b>    |
| Other Sources                           | ---                | ---                  | ---               | ---                      | ---               | ---              | ---               |
| Transfers From                          |                    |                      |                   |                          |                   |                  |                   |
| Enterprise Funds                        | ---                | ---                  | ---               | ---                      | ---               | ---              | ---               |
| Governmental Funds                      | 1,965,967          | 167,283              | 2,089,569         | ---                      | ---               | ---              | ---               |
| <b>Total Revenues and Other Sources</b> | <b>20,182,942</b>  | <b>8,755,956</b>     | <b>19,510,850</b> | <b>7,702,872</b>         | <b>18,734,365</b> | <b>6,783,395</b> | <b>13,608,433</b> |

**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         |
| <b>REVENUES</b>                         |                  |                   |                   |                   |                   |                   |                   |
| 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           | ---               |
| <b>Total Intergovernmental Revenues</b> | <b>4,450,928</b> | <b>7,412,616</b>  | <b>5,234,545</b>  | <b>9,956,888</b>  | <b>6,957,947</b>  | <b>9,862,041</b>  | <b>9,997,655</b>  |
| 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         |
| <b>Total Revenues</b>                   | <b>7,972,077</b> | <b>12,605,411</b> | <b>13,056,419</b> | <b>24,538,288</b> | <b>15,785,899</b> | <b>19,118,143</b> | <b>24,881,400</b> |
| <b>Other Financing Sources</b>          |                  |                   |                   |                   |                   |                   |                   |
| Borrowing                               |                  |                   |                   |                   |                   |                   |                   |
| Bonds Issued                            | ---              | ---               | ---               | ---               | ---               | 4,880,000         | 2,670,000         |
| Other Long-term Debt                    | 38,536           | 34,280            | ---               | ---               | ---               | 80,000            | 645,000           |
| <b>Total Borrowing</b>                  | <b>38,536</b>    | <b>34,280</b>     | <b>---</b>        | <b>---</b>        | <b>---</b>        | <b>4,960,000</b>  | <b>3,315,000</b>  |
| Other Sources                           | ---              | ---               | ---               | ---               | ---               | ---               | ---               |
| Transfers From                          |                  |                   |                   |                   |                   |                   |                   |
| Enterprise Funds                        | ---              | ---               | ---               | ---               | ---               | ---               | ---               |
| Governmental Funds                      | 48,574           | ---               | 200,000           | 677,226           | 224,981           | ---               | 65,475            |
| <b>Total Revenues and Other Sources</b> | <b>8,059,187</b> | <b>12,639,691</b> | <b>13,256,419</b> | <b>25,215,514</b> | <b>16,010,880</b> | <b>24,078,143</b> | <b>28,261,875</b> |

**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        |
| <b>REVENUES</b>                         |                   |                  |                   |                   |                   |                   |                   |
| 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            |
| <b>Total Intergovernmental Revenues</b> | <b>10,836,508</b> | <b>4,422,110</b> | <b>7,265,003</b>  | <b>8,033,239</b>  | <b>6,277,594</b>  | <b>25,911,784</b> | <b>19,017,127</b> |
| 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           |
| <b>Total Revenues</b>                   | <b>25,744,433</b> | <b>8,869,774</b> | <b>19,070,897</b> | <b>15,371,767</b> | <b>10,430,124</b> | <b>76,573,432</b> | <b>36,625,724</b> |
| <b>Other Financing Sources</b>          |                   |                  |                   |                   |                   |                   |                   |
| Borrowing                               |                   |                  |                   |                   |                   |                   |                   |
| Bonds Issued                            | ---               | ---              | ---               | ---               | ---               | ---               | ---               |
| Other Long-term Debt                    | ---               | ---              | ---               | ---               | ---               | ---               | ---               |
| <b>Total Borrowing</b>                  | ---               | ---              | ---               | ---               | ---               | ---               | ---               |
| 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           |
| <b>Total Revenues and Other Sources</b> | <b>25,794,433</b> | <b>8,954,101</b> | <b>19,160,975</b> | <b>15,539,690</b> | <b>10,560,124</b> | <b>77,608,145</b> | <b>36,910,147</b> |



**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        |
| <b>REVENUES</b>                         |                   |                   |                  |                   |                   |                    |                  |
| 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          | ---              |
| <b>Total Intergovernmental Revenues</b> | <b>5,325,254</b>  | <b>11,135,553</b> | <b>4,401,309</b> | <b>18,824,660</b> | <b>6,415,292</b>  | <b>123,540,860</b> | <b>4,227,733</b> |
| 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          |
| <b>Total Revenues</b>                   | <b>10,567,069</b> | <b>21,315,406</b> | <b>8,877,997</b> | <b>33,330,283</b> | <b>11,008,684</b> | <b>388,563,365</b> | <b>6,659,605</b> |
| <b>Other Financing Sources</b>          |                   |                   |                  |                   |                   |                    |                  |
| Borrowing                               |                   |                   |                  |                   |                   |                    |                  |
| Bonds Issued                            | ---               | ---               | ---              | 2,065,000         | ---               | 9,275,000          | ---              |
| Other Long-term Debt                    | ---               | ---               | 14,176           | ---               | ---               | 202,063            | ---              |
| <b>Total Borrowing</b>                  | <b>---</b>        | <b>---</b>        | <b>14,176</b>    | <b>2,065,000</b>  | <b>---</b>        | <b>9,477,063</b>   | <b>---</b>       |
| 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           |
| <b>Total Revenues and Other Sources</b> | <b>10,616,927</b> | <b>21,427,406</b> | <b>8,894,973</b> | <b>35,407,113</b> | <b>11,221,385</b> | <b>401,486,869</b> | <b>6,687,497</b> |

**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        |
| <b>REVENUES</b>                         |                   |                   |                   |                  |                   |                   |                   |
| 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            |
| <b>Total Intergovernmental Revenues</b> | <b>7,739,482</b>  | <b>8,553,492</b>  | <b>11,783,602</b> | <b>4,448,998</b> | <b>5,544,768</b>  | <b>15,275,392</b> | <b>8,921,679</b>  |
| 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         |
| <b>Total Revenues</b>                   | <b>15,300,996</b> | <b>18,047,949</b> | <b>29,931,201</b> | <b>8,123,012</b> | <b>11,348,788</b> | <b>50,534,462</b> | <b>32,642,889</b> |
| <b>Other Financing Sources</b>          |                   |                   |                   |                  |                   |                   |                   |
| Borrowing                               |                   |                   |                   |                  |                   |                   |                   |
| Bonds Issued                            | ---               | ---               | 465,000           | ---              | ---               | ---               | 8,000,000         |
| Other Long-term Debt                    | ---               | ---               | ---               | 26,164           | 220,184           | 12,055,000        | ---               |
| <b>Total Borrowing</b>                  | <b>---</b>        | <b>---</b>        | <b>465,000</b>    | <b>26,164</b>    | <b>220,184</b>    | <b>12,055,000</b> | <b>8,000,000</b>  |
| Other Sources                           | ---               | ---               | ---               | ---              | ---               | ---               | 305,000           |
| Transfers From                          |                   |                   |                   |                  |                   |                   |                   |
| Enterprise Funds                        | ---               | ---               | ---               | ---              | ---               | ---               | ---               |
| Governmental Funds                      | ---               | 967,367           | 793,692           | ---              | 20,000            | ---               | 1,383,860         |
| <b>Total Revenues and Other Sources</b> | <b>15,300,996</b> | <b>19,015,316</b> | <b>31,189,893</b> | <b>8,149,176</b> | <b>11,588,972</b> | <b>62,589,462</b> | <b>42,331,749</b> |

**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         |
| <b>REVENUES</b>                         |                   |                   |                   |                  |                    |                   |                   |
| 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              | ---               | ---               |
| <b>Total Intergovernmental Revenues</b> | <b>6,309,591</b>  | <b>27,025,238</b> | <b>7,682,560</b>  | <b>5,428,565</b> | <b>85,133,477</b>  | <b>7,116,538</b>  | <b>10,792,430</b> |
| 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         |
| <b>Total Revenues</b>                   | <b>14,133,409</b> | <b>62,001,161</b> | <b>18,557,233</b> | <b>9,178,947</b> | <b>174,483,391</b> | <b>12,750,838</b> | <b>20,656,663</b> |
| Other Financing Sources                 |                   |                   |                   |                  |                    |                   |                   |
| Borrowing                               |                   |                   |                   |                  |                    |                   |                   |
| Bonds Issued                            | ---               | ---               | ---               | ---              | ---                | 580,000           | ---               |
| Other Long-term Debt                    | ---               | 4,500,000         | ---               | 23,018           | 6,063,621          | 75,000            | 31,155            |
| <b>Total Borrowing</b>                  | ---               | <b>4,500,000</b>  | ---               | <b>23,018</b>    | <b>6,063,621</b>   | <b>655,000</b>    | <b>31,155</b>     |
| Other Sources                           | ---               | 60,514            | ---               | ---              | ---                | ---               | ---               |
| Transfers From                          |                   |                   |                   |                  |                    |                   |                   |
| Enterprise Funds                        | ---               | ---               | ---               | ---              | ---                | ---               | ---               |
| Governmental Funds                      | ---               | 944,971           | 600,000           | ---              | 618,332            | 200,000           | 228,342           |
| <b>Total Revenues and Other Sources</b> | <b>14,133,409</b> | <b>67,506,646</b> | <b>19,157,233</b> | <b>9,201,965</b> | <b>181,165,344</b> | <b>13,605,838</b> | <b>20,916,160</b> |

**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        |
| <b>REVENUES</b>                         |                  |                   |                   |                   |                    |                   |                  |
| 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          | ---               | ---              |
| <b>Total Intergovernmental Revenues</b> | <b>4,495,030</b> | <b>7,123,115</b>  | <b>5,742,714</b>  | <b>5,638,549</b>  | <b>33,970,778</b>  | <b>5,872,715</b>  | <b>4,535,133</b> |
| 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          |
| <b>Total Revenues</b>                   | <b>6,899,228</b> | <b>14,394,031</b> | <b>11,224,824</b> | <b>13,338,935</b> | <b>100,791,733</b> | <b>11,905,257</b> | <b>8,923,835</b> |
| <b>Other Financing Sources</b>          |                  |                   |                   |                   |                    |                   |                  |
| Borrowing                               |                  |                   |                   |                   |                    |                   |                  |
| Bonds Issued                            | 133,000          | ---               | ---               | ---               | ---                | ---               | 260,000          |
| Other Long-term Debt                    | 416,408          | ---               | ---               | ---               | ---                | ---               | 355,660          |
| <b>Total Borrowing</b>                  | <b>549,408</b>   | <b>---</b>        | <b>---</b>        | <b>---</b>        | <b>---</b>         | <b>---</b>        | <b>615,660</b>   |
| 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           |
| <b>Total Revenues and Other Sources</b> | <b>7,498,636</b> | <b>14,478,606</b> | <b>11,929,949</b> | <b>13,993,322</b> | <b>103,723,557</b> | <b>12,155,257</b> | <b>9,577,897</b> |

**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             |
| <b>REVENUES</b>                         |                   |                   |                        |                           |
| 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                |
| <b>Total Intergovernmental Revenues</b> | <b>10,271,323</b> | <b>16,549,804</b> | <b>6,836,251</b>       | <b>1,382,614,418</b>      |
| 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               |
| <b>Total Revenues</b>                   | <b>26,642,351</b> | <b>42,954,877</b> | <b>12,453,384</b>      | <b>3,489,287,036</b>      |
| <b>Other Financing Sources</b>          |                   |                   |                        |                           |
| Borrowing                               |                   |                   |                        |                           |
| Bonds Issued                            | ---               | ---               | ---                    | 140,329,774               |
| Other Long-term Debt                    | ---               | ---               | 237,834                | 45,438,585                |
| <b>Total Borrowing</b>                  | <b>---</b>        | <b>---</b>        | <b>237,834</b>         | <b>185,768,359</b>        |
| Other Sources                           | ---               | ---               | ---                    | 3,559,259                 |
| Transfers From                          |                   |                   |                        |                           |
| Enterprise Funds                        | ---               | ---               | ---                    | 450,614                   |
| Governmental Funds                      | 120,408           | 222,537           | ---                    | 120,396,829               |
| <b>Total Revenues and Other Sources</b> | <b>26,762,759</b> | <b>43,177,414</b> | <b>12,691,218</b>      | <b>3,799,462,097</b>      |