

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government - Current Expenditures	2,211,387	915,110	2,403,887	964,627	2,540,774	839,639	1,789,568
- Capital Outlay	---	---	---	---	---	---	1,171
<b>Total General Government</b>	<b>2,211,387</b>	<b>915,110</b>	<b>2,403,887</b>	<b>964,627</b>	<b>2,540,774</b>	<b>839,639</b>	<b>1,790,739</b>
Public Safety - Sheriff	1,290,278	404,479	1,334,409	514,682	886,813	443,231	1,421,795
- Corrections	211,509	27,410	12,483	9,315	631,363	26,993	371,155
- All Other	16,865	15,503	360,278	48,235	513,311	15,284	40,066
- Capital Outlay	---	---	1,796,354	---	---	---	---
<b>Total Public Safety</b>	<b>1,518,652</b>	<b>447,392</b>	<b>3,503,524</b>	<b>572,232</b>	<b>2,031,487</b>	<b>485,508</b>	<b>1,833,016</b>
Streets and Highways - Administration	321,535	103,905	227,044	126,659	254,921	154,416	401,173
- Maintenance	1,383,263	2,657,509	1,839,587	1,267,117	2,041,469	1,820,863	2,544,277
- Construction	3,434,579	1,038,772	3,616,148	1,228,309	2,224,098	1,124,840	1,471,999
- Other Capital Outlay	---	---	---	---	---	---	---
<b>Total Streets and Highways</b>	<b>5,139,377</b>	<b>3,800,186</b>	<b>5,682,779</b>	<b>2,622,085</b>	<b>4,520,488</b>	<b>3,100,119</b>	<b>4,417,449</b>
Sanitation - Current Expenditures	923,866	119,436	249,845	537,873	142,609	100,535	276,226
- Capital Outlay	148,050	---	---	---	---	---	---
<b>Total Sanitation</b>	<b>1,071,916</b>	<b>119,436</b>	<b>249,845</b>	<b>537,873</b>	<b>142,609</b>	<b>100,535</b>	<b>276,226</b>
Human Services - Income Maintenance	1,275,910	440,031	802,532	415,336	1,512,572	---	---
- Social Services	2,565,939	1,104,552	2,410,235	479,624	3,538,028	---	---
- All Other	---	---	---	36,835	36,297	825,774	2,171,243
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Human Services</b>	<b>3,841,849</b>	<b>1,544,583</b>	<b>3,212,767</b>	<b>931,795</b>	<b>5,086,897</b>	<b>825,774</b>	<b>2,171,243</b>
Health - Current Expenditures	754,823	51,823	241,185	105,066	1,183,897	14,839	120,563
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Health</b>	<b>754,823</b>	<b>51,823</b>	<b>241,185</b>	<b>105,066</b>	<b>1,183,897</b>	<b>14,839</b>	<b>120,563</b>
Culture and Recreation							
Libraries - Current Expenditures	29,720	68,475	54,971	17,797	244,279	28,750	168,068
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	65,026	11,021	415,381	160,913	344,955	104,960	177,184
- Capital Outlay	---	---	---	---	---	---	---
<b>Total Culture and Recreation</b>	<b>94,746</b>	<b>79,496</b>	<b>470,352</b>	<b>178,710</b>	<b>589,234</b>	<b>133,710</b>	<b>345,252</b>
Conservation of Natural Resources - Current Expenditures	913,839	848,620	559,517	217,350	481,468	426,333	997,943
- Capital Outlay	---	---	14,259	---	---	---	---
<b>Total Conservation of Natural Resources</b>	<b>913,839</b>	<b>848,620</b>	<b>573,776</b>	<b>217,350</b>	<b>481,468</b>	<b>426,333</b>	<b>997,943</b>
Economic Development - Current Expenditures	253,980	11,550	132,794	306,129	246,703	153,030	44,858
- Capital Outlay	---	---	1,230,027	---	---	---	---
<b>Total Economic Development</b>	<b>253,980</b>	<b>11,550</b>	<b>1,362,821</b>	<b>306,129</b>	<b>246,703</b>	<b>153,030</b>	<b>44,858</b>
All Other - Current Expenditures	93,905	32,526	6,482	36,835	---	96,274	58,543
- Capital Outlay	---	---	---	---	113,300	---	---
<b>Total All Other</b>	<b>93,905</b>	<b>32,526</b>	<b>6,482</b>	<b>36,835</b>	<b>113,300</b>	<b>96,274</b>	<b>58,543</b>
Debt Service - Principal Paid on Bonds	840,000	---	270,000	250,000	1,220,000	800,000	95,000
- Other Long-term Debt	---	---	41,027	22,968	7,678	9,826	218,541
- Interest and Fiscal Charges	182,169	7,112	454,454	16,661	179,514	121,839	94,742
<i>Total Current Expenditures</i>	<i>12,311,845</i>	<i>6,811,950</i>	<i>11,050,630</i>	<i>5,244,393</i>	<i>14,599,459</i>	<i>5,050,921</i>	<i>10,582,662</i>
<i>Total Capital Outlay</i>	<i>3,582,629</i>	<i>1,038,772</i>	<i>6,656,788</i>	<i>1,228,309</i>	<i>2,337,398</i>	<i>1,124,840</i>	<i>1,473,170</i>
<i>Total Debt Service</i>	<i>1,022,169</i>	<i>7,112</i>	<i>765,481</i>	<i>289,629</i>	<i>1,407,192</i>	<i>931,665</i>	<i>408,283</i>
<b>Total Expenditures</b>	<b>16,916,643</b>	<b>7,857,834</b>	<b>18,472,899</b>	<b>6,762,331</b>	<b>18,344,049</b>	<b>7,107,426</b>	<b>12,464,115</b>
<b>Other Financing Uses</b>							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,965,967	167,283	2,089,569	---	---	---	---
<b>Total Expenditures and Other Uses</b>	<b>18,882,610</b>	<b>8,025,117</b>	<b>20,562,468</b>	<b>6,762,331</b>	<b>18,344,049</b>	<b>7,107,426</b>	<b>12,464,115</b>
<b>Unreserved Fund Balance</b>							
General Fund Unreserved Fund Balance	7,436,580	1,761,277	4,222,069	2,368,858	814,470	1,221,448	4,585,954
Special Revenue Fund Unreserved Fund Balance	4,114,886	3,190,299	5,957,678	3,262,568	4,334,956	2,299,880	513,787
<b>Total</b>	<b>11,551,466</b>	<b>4,951,576</b>	<b>10,179,747</b>	<b>5,631,426</b>	<b>5,149,426</b>	<b>3,521,328</b>	<b>5,099,741</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>93.8%</i>	<i>72.7%</i>	<i>92.1%</i>	<i>107.4%</i>	<i>35.3%</i>	<i>69.7%</i>	<i>48.2%</i>

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

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

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

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



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

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

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

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

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

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

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

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

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

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