

**RANKING OF COUNTY
EXPENDITURES**

**FOR THE YEAR ENDED
DECEMBER 31, 1997**

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Overview

The data in this report is intended to facilitate a comparative analysis of spending by Minnesota counties. This report does not imply that any county is spending too much or too little for county services. Such evaluations can only be made after a thorough assessment of the overall spending of a particular county, the relative level of need for services within that county, and the extent to which the residents of that county demand, and are willing to finance non-essential services. Many services provided by counties are required by the state and federal government. These programs often have rules and regulations that put most costs beyond the control of the county.

Minnesota's truth-in-taxation requirements for local governments provide citizens with information on the proposed distribution of their property tax dollars. This information does not, however, compare different jurisdictions to one another. This report, and the presentation of this data in per capita form, allows county residents to put their county's expenditures into perspective. The comparisons may be used by citizens as a means to better understand the uses of their tax dollars and to hold county government accountable for management of county resources.

County residents are not the only ones who can make good use of the per capita expenditure data. Comparisons of county per capita expenditures can also be useful for the counties themselves. County officials should use the comparisons as a starting point for improving efficiency, by looking at comparable counties that have lower per capita expenditures, and investigating potential techniques or ideas that could be replicated to reduce county expenditures.

When one examines the tables provided in this report, it is evident that there are wide variations in the per capita amount spent on county services. Several possible reasons exist for the wide variation in county expenditures.¹ Counties with relatively high per capita expenditures may be responding to particular circumstances, such as a higher crime rate, or the problems faced by high concentrations of low-income individuals. Alternatively, comparatively high per capita expenditures may be indicative of poor financial management practices by county officials.

Conversely, counties with comparatively low per capita expenditures may have opted not to provide certain services that are available in other counties, or may not be faced with the same circumstances. Alternatively, comparatively low per capita expenditures may be indicative of superior financial management practices of county officials.

Residents of individual counties need to evaluate their counties' circumstances to better understand the reasons for their per capita expenditure patterns. To fully understand county finances, residents and county officials will need to analyze the relative contributions of both management and circumstances for their county.

The State Auditor's Office has made this data available in an interactive database on its website. The OSA website address is www.osa.state.mn.us.

¹ Appendix A provides a more detailed analysis of factors that contribute to the differences in county spending.

Definitions of Expenditure Categories and Long-term Debt

Table 1: *Current General Government Expenditures.* General government expenditures are those expenditures related to the administration of the governmental unit. Some of the services that are generally included in general government expenditures are county commissioners, auditor, treasurer, recorder, and assessor.

Table 2: *Current Public Safety Expenditures.* Public safety expenditures are those expenditures that are related to the protection of persons and property. Three of the most common services included under public safety expenditures are sheriff, corrections, and jail.

Table 3: *Current Streets and Highways Expenditures.* Streets and highways expenditures are for the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Streets and highways expenditures cover expenditures on all county highways, including county state aid highways. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

Table 4: *Current Sanitation Expenditures.* Sanitation expenditures are for the collection and disposal of refuse, recycling, and composting.

Table 5: *Current Health Expenditures.* Health expenditures involve the protection and improvement of public health. Typical expenditures include communicable disease control, maternal and child health services, clinics and laboratory.

Table 6: *Current Human Services Expenditures.* Human services expenditures are designed to provide public assistance and institutional care for individuals economically unable to provide for their own essential needs. Typical expenditures include social services and income maintenance.

Table 7: *Current Culture and Recreation Expenditures.* Culture and recreation expenditures include activities such as libraries and parks.

Table 8: *Current Conservation of Natural Resources Expenditures.* Conservation of natural resources expenditures are designed to conserve and develop such natural resources as water, soil, forests and minerals.

Table 9: *Current Housing and Economic Development Expenditures.* Economic development expenditures are associated with planning and providing economic development within the county. These expenditures also provide assistance and opportunity to economically disadvantaged persons and businesses.

Table 10: *Current Miscellaneous Expenditures.* Miscellaneous expenditures include all other expenditures for activities not shown or expenditures not allocated to a specific function presented in this report.

Table 11: *Total Current Expenditures.* Total current expenditures is the total of all expenses relating to current operations.

Table 12: *Total Capital Outlay*. Capital outlay expenditures are for the purchase of physical items that benefit the county for more than one year. These expenditures include the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. In many cases, counties try to plan for consistent capital spending from year to year in order to avoid large swings in spending. This is not always possible because projects such as constructing a new building may be large in cost but infrequent in nature.

Table 13: *Debt Service Expenditures*. Debt service expenditures are the annual costs of servicing the outstanding debt of the county. These costs include principal, interest, and some fiscal charges.

Table 14: *Outstanding Long-term Debt*. Outstanding long-term debt is not an expenditure but is related to debt service expenditures. Outstanding long-term debt is debt the county has incurred to finance its capital projects. Examples of this type of debt include general obligation bonds, general obligation tax increment bonds, special assessment bonds, general obligation revenue bonds, revenue bonds, refunding bonds, and other long-term debt.

**Expenditure
and Outstanding Debt
Tables**

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	1,610,923	\$363
KITSON	5,510	1,317,743	\$239
LAKE	10,695	2,403,887	\$225
MAHNOMEN	5,222	1,124,226	\$215
LAKE OF THE WOODS	4,495	964,627	\$215
MORRISON	31,234	5,803,710	\$186
BIG STONE	5,915	1,063,447	\$180
AITKIN	13,949	2,430,292	\$174
TRAVERSE	4,331	704,803	\$163
SCOTT	75,009	11,679,513	\$156
CROW WING	50,578	7,723,628	\$153
CARVER	61,377	9,172,852	\$149
GRANT	6,185	920,887	\$149
RENVILLE	17,521	2,506,014	\$143
CASS	24,531	3,471,374	\$142
RED LAKE	4,456	625,844	\$140
KOOCHICHING	15,868	2,211,387	\$139
CARLTON	30,974	4,251,203	\$137
RAMSEY	497,423	67,041,247	\$135
NORMAN	7,832	1,053,280	\$134
WASECA	18,626	2,476,301	\$133
MURRAY	9,624	1,264,279	\$131
POPE	10,969	1,430,454	\$130
CHIPPEWA	13,183	1,703,599	\$129
HUBBARD	16,717	2,155,638	\$129
CLEARWATER	8,467	1,068,833	\$126
MARSHALL	10,676	1,338,196	\$125
LINCOLN	6,707	839,639	\$125
MARTIN	22,849	2,839,907	\$124
WATONWAN	11,750	1,454,314	\$124
WILKIN	7,376	903,561	\$123
ITASCA	43,337	5,248,985	\$121
WASHINGTON	187,475	22,487,675	\$120
SIBLEY	14,913	1,769,331	\$119
REDWOOD	17,293	2,049,209	\$118
DODGE	17,122	2,006,018	\$117
MILLE LACS	20,648	2,415,386	\$117
JACKSON	11,750	1,353,219	\$115
ISANTI	29,603	3,380,184	\$114
ROCK	9,966	1,136,705	\$114
PIPESTONE	10,427	1,187,833	\$114

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
NOBLES	20,570	2,317,221	\$113
DOUGLAS	31,274	3,516,826	\$112
KANABEC	14,030	1,543,131	\$110
GOODHUE	42,987	4,710,245	\$110
YELLOW MEDICINE	11,638	1,272,414	\$109
POLK	32,808	3,485,739	\$106
BECKER	29,394	3,120,166	\$106
LAC QUI PARLE	8,644	915,110	\$106
HOUSTON	19,330	2,041,581	\$106
ST. LOUIS	199,454	20,949,408	\$105
PENNINGTON	13,647	1,424,500	\$104
SWIFT	11,159	1,139,392	\$102
LE SUEUR	24,939	2,540,774	\$102
SHERBURNE	56,682	5,721,940	\$101
STEELE	32,320	3,257,506	\$101
DAKOTA	332,657	33,419,956	\$100
BELTRAMI	37,615	3,676,889	\$98
STEVENS	10,694	1,043,685	\$98
COTTONWOOD	12,930	1,259,785	\$97
PINE	23,582	2,272,817	\$96
MCLEOD	34,493	3,318,391	\$96
MOWER	37,575	3,601,089	\$96
OTTER TAIL	54,160	5,121,368	\$95
NICOLLET	29,965	2,833,148	\$95
TODD	24,014	2,269,814	\$95
CLAY	52,994	4,860,133	\$92
OLMSTED	116,537	10,669,399	\$92
WABASHA	20,721	1,884,314	\$91
CHISAGO	38,937	3,456,014	\$89
ANOKA	285,271	25,145,989	\$88
BLUE EARTH	55,286	4,831,179	\$87
FREEBORN	32,429	2,750,739	\$85
FILLMORE	20,969	1,759,590	\$84
BROWN	28,006	2,346,791	\$84
BENTON	34,057	2,820,700	\$83
FARIBAULT	16,548	1,356,719	\$82
KANDIYOHI	41,652	3,406,305	\$82
WADENA	13,404	1,093,358	\$82
RICE	53,514	4,348,150	\$81
ROSEAU	16,323	1,310,512	\$80
WINONA	49,485	3,972,262	\$80

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MEEKER	21,711	1,694,518	\$78
STEARNS	130,574	10,028,592	\$77
HENNEPIN	1,075,907	81,389,125	\$76
WRIGHT	82,493	6,111,912	\$74
LYON	25,431	1,789,568	\$70
Average for Counties	4,735,830	482,388,917	\$102

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	1,068,377	\$241
MAHNOMEN	5,222	1,081,132	\$207
KITTSOON	5,510	996,121	\$181
HENNEPIN	1,075,907	179,525,879	\$167
AITKIN	13,949	2,321,234	\$166
LAKE	10,695	1,707,170	\$160
RED LAKE	4,456	679,188	\$152
KANDIYOHI	41,652	5,831,820	\$140
CASS	24,531	3,343,070	\$136
OLMSTED	116,537	15,837,335	\$136
CARVER	61,377	8,042,236	\$131
PINE	23,582	3,028,536	\$128
LAKE OF THE WOODS	4,495	572,232	\$127
CARLTON	30,974	3,891,054	\$126
MILLE LACS	20,648	2,523,894	\$122
RAMSEY	497,423	59,712,024	\$120
CLEARWATER	8,467	969,976	\$115
RENVILLE	17,521	1,983,878	\$113
ST. LOUIS	199,454	21,985,032	\$110
WRIGHT	82,493	9,002,657	\$109
BECKER	29,394	3,196,751	\$109
BROWN	28,006	3,035,198	\$108
WASHINGTON	187,475	20,274,713	\$108
ITASCA	43,337	4,581,921	\$106
GOODHUE	42,987	4,540,658	\$106
PENNINGTON	13,647	1,434,956	\$105
GRANT	6,185	641,037	\$104
SHERBURNE	56,682	5,670,543	\$100
DODGE	17,122	1,696,721	\$99
BELTRAMI	37,615	3,685,020	\$98
DOUGLAS	31,274	3,036,360	\$97
KOOCHICHING	15,868	1,518,652	\$96
WATONWAN	11,750	1,122,772	\$96
BENTON	34,057	3,196,015	\$94
BIG STONE	5,915	553,842	\$94
ANOKA	285,271	26,663,848	\$93
CHISAGO	38,937	3,555,088	\$91
TRAVERSE	4,331	391,836	\$90
CLAY	52,994	4,733,967	\$89
WILKIN	7,376	657,185	\$89
HUBBARD	16,717	1,475,841	\$88

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SCOTT	75,009	6,559,145	\$87
NOBLES	20,570	1,792,343	\$87
CROW WING	50,578	4,367,290	\$86
WASECA	18,626	1,608,125	\$86
JACKSON	11,750	1,004,012	\$85
POLK	32,808	2,800,322	\$85
STEARNS	130,574	11,122,283	\$85
KANABEC	14,030	1,185,902	\$85
ISANTI	29,603	2,474,937	\$84
MCLEOD	34,493	2,875,940	\$83
MARSHALL	10,676	889,935	\$83
YELLOW MEDICINE	11,638	964,231	\$83
RICE	53,514	4,399,312	\$82
LE SUEUR	24,939	2,031,487	\$81
CHIPPEWA	13,183	1,069,644	\$81
MARTIN	22,849	1,834,679	\$80
OTTER TAIL	54,160	4,171,090	\$77
FILLMORE	20,969	1,607,118	\$77
NORMAN	7,832	598,632	\$76
WABASHA	20,721	1,582,727	\$76
MORRISON	31,234	2,380,322	\$76
SWIFT	11,159	848,173	\$76
SIBLEY	14,913	1,088,343	\$73
LINCOLN	6,707	485,508	\$72
STEELE	32,320	2,334,628	\$72
LYON	25,431	1,833,016	\$72
REDWOOD	17,293	1,187,460	\$69
MEEKER	21,711	1,485,947	\$68
MURRAY	9,624	654,876	\$68
BLUE EARTH	55,286	3,680,227	\$67
POPE	10,969	729,009	\$66
MOWER	37,575	2,464,295	\$66
HOUSTON	19,330	1,240,267	\$64
TODD	24,014	1,534,965	\$64
FARIBAULT	16,548	1,038,539	\$63
ROCK	9,966	601,668	\$60
WINONA	49,485	2,978,965	\$60
COTTONWOOD	12,930	775,761	\$60
PIPESTONE	10,427	609,554	\$58
FREEBORN	32,429	1,860,161	\$57
ROSEAU	16,323	934,533	\$57

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
DAKOTA	332,657	18,831,744	\$57
STEVENS	10,694	577,684	\$54
NICOLLET	29,965	1,609,617	\$54
LAC QUI PARLE	8,644	447,392	\$52
WADENA	13,404	691,347	\$52
Average for Counties	4,735,830	527,608,924	\$111

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
TRAVERSE	4,331	2,804,552	\$648
BIG STONE	5,915	3,235,658	\$547
WILKIN	7,376	3,949,464	\$535
NORMAN	7,832	4,103,255	\$524
GRANT	6,185	2,343,225	\$379
LAC QUI PARLE	8,644	2,761,414	\$319
COOK	4,437	1,411,853	\$318
MARSHALL	10,676	3,342,509	\$313
LAKE OF THE WOODS	4,495	1,393,776	\$310
LINCOLN	6,707	1,975,279	\$295
STEVENS	10,694	3,104,234	\$290
MAHNOMEN	5,222	1,513,940	\$290
KITTSOON	5,510	1,527,540	\$277
YELLOW MEDICINE	11,638	2,945,139	\$253
MURRAY	9,624	2,318,367	\$241
POPE	10,969	2,462,011	\$224
CHIPPEWA	13,183	2,935,439	\$223
RED LAKE	4,456	960,187	\$215
JACKSON	11,750	2,519,563	\$214
CLEARWATER	8,467	1,796,453	\$212
RENVILLE	17,521	3,709,827	\$212
WATONWAN	11,750	2,439,316	\$208
ITASCA	43,337	8,700,048	\$201
LAKE	10,695	2,066,631	\$193
COTTONWOOD	12,930	2,218,939	\$172
SWIFT	11,159	1,899,547	\$170
PIPESTONE	10,427	1,702,383	\$163
REDWOOD	17,293	2,665,114	\$154
ROCK	9,966	1,526,766	\$153
ROSEAU	16,323	2,485,525	\$152
HUBBARD	16,717	2,540,107	\$152
AITKIN	13,949	1,892,559	\$136
FARIBAULT	16,548	2,126,371	\$128
POLK	32,808	4,150,417	\$127
SIBLEY	14,913	1,880,422	\$126
CASS	24,531	3,047,762	\$124
PENNINGTON	13,647	1,670,265	\$122
LYON	25,431	2,945,450	\$116
ST. LOUIS	199,454	22,109,697	\$111
FILLMORE	20,969	2,294,290	\$109
KOOCHICHING	15,868	1,704,798	\$107

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PINE	23,582	2,509,362	\$106
KANABEC	14,030	1,447,675	\$103
TODD	24,014	2,460,583	\$102
MARTIN	22,849	2,309,457	\$101
BECKER	29,394	2,913,452	\$99
DODGE	17,122	1,696,261	\$99
OTTER TAIL	54,160	5,332,908	\$98
CARLTON	30,974	2,950,532	\$95
MEEKER	21,711	2,031,692	\$94
DOUGLAS	31,274	2,923,802	\$93
HOUSTON	19,330	1,794,007	\$93
LE SUEUR	24,939	2,296,390	\$92
NOBLES	20,570	1,849,991	\$90
KANDIYOHI	41,652	3,553,943	\$85
MOWER	37,575	3,151,092	\$84
WABASHA	20,721	1,715,206	\$83
GOODHUE	42,987	3,537,833	\$82
CHISAGO	38,937	3,186,322	\$82
WADENA	13,404	1,062,183	\$79
MORRISON	31,234	2,383,028	\$76
BELTRAMI	37,615	2,842,225	\$76
WASECA	18,626	1,358,521	\$73
MILLE LACS	20,648	1,463,877	\$71
FREEBORN	32,429	2,242,136	\$69
STEELE	32,320	2,121,580	\$66
CLAY	52,994	3,456,312	\$65
BLUE EARTH	55,286	3,583,436	\$65
NICOLLET	29,965	1,820,354	\$61
BROWN	28,006	1,656,404	\$59
MCLEOD	34,493	2,000,341	\$58
CROW WING	50,578	2,863,995	\$57
BENTON	34,057	1,607,977	\$47
CARVER	61,377	2,848,265	\$46
ISANTI	29,603	1,351,177	\$46
WINONA	49,485	2,201,032	\$44
WRIGHT	82,493	3,422,721	\$41
OLMSTED	116,537	4,616,526	\$40
SCOTT	75,009	2,903,632	\$39
STEARNS	130,574	4,861,773	\$37
SHERBURNE	56,682	2,078,571	\$37
RICE	53,514	1,888,578	\$35

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
RAMSEY	497,423	12,962,812	\$26
WASHINGTON	187,475	4,282,357	\$23
HENNEPIN	1,075,907	20,981,312	\$20
ANOKA	285,271	4,530,382	\$16
DAKOTA	332,657	4,775,414	\$14
Average for Counties	4,735,830	277,007,521	\$58

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	588,923	\$133
LAKE OF THE WOODS	4,495	537,873	\$120
ROSEAU	16,323	1,684,214	\$103
CASS	24,531	1,582,760	\$65
CLEARWATER	8,467	499,173	\$59
BELTRAMI	37,615	2,205,950	\$59
GRANT	6,185	360,792	\$58
KOOCHICHING	15,868	923,866	\$58
KANDIYOHI	41,652	2,294,527	\$55
MAHNOMEN	5,222	256,989	\$49
POLK	32,808	1,613,761	\$49
SWIFT	11,159	545,948	\$49
MORRISON	31,234	1,483,411	\$47
NORMAN	7,832	359,194	\$46
RED LAKE	4,456	191,569	\$43
ITASCA	43,337	1,842,447	\$43
BECKER	29,394	1,227,376	\$42
CHIPPEWA	13,183	495,113	\$38
WINONA	49,485	1,738,823	\$35
WILKIN	7,376	252,849	\$34
HOUSTON	19,330	625,569	\$32
BIG STONE	5,915	191,057	\$32
ROCK	9,966	318,277	\$32
WADENA	13,404	427,000	\$32
CARLTON	30,974	935,780	\$30
AITKIN	13,949	411,717	\$30
RICE	53,514	1,559,528	\$29
BLUE EARTH	55,286	1,531,154	\$28
FILLMORE	20,969	576,928	\$28
COTTONWOOD	12,930	334,689	\$26
LAKE	10,695	249,845	\$23
RAMSEY	497,423	11,268,478	\$23
WASECA	18,626	416,002	\$22
NICOLLET	29,965	620,749	\$21
RENVILLE	17,521	360,965	\$21
DAKOTA	332,657	6,588,108	\$20
BROWN	28,006	496,416	\$18
STEELE	32,320	549,239	\$17
ANOKA	285,271	4,757,948	\$17
NOBLES	20,570	339,887	\$17
TRAVERSE	4,331	68,478	\$16

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PENNINGTON	13,647	214,714	\$16
KITTSOON	5,510	85,388	\$15
LINCOLN	6,707	100,535	\$15
MURRAY	9,624	142,228	\$15
WATONWAN	11,750	168,579	\$14
LAC QUI PARLE	8,644	119,436	\$14
REDWOOD	17,293	235,916	\$14
POPE	10,969	144,081	\$13
MCLEOD	34,493	451,983	\$13
MOWER	37,575	463,487	\$12
ISANTI	29,603	355,667	\$12
STEVENS	10,694	126,032	\$12
SHERBURNE	56,682	638,555	\$11
MILLE LACS	20,648	232,561	\$11
FREEBORN	32,429	361,111	\$11
CHISAGO	38,937	426,893	\$11
LYON	25,431	276,226	\$11
KANABEC	14,030	150,681	\$11
BENTON	34,057	358,752	\$11
STEARNS	130,574	1,354,707	\$10
SIBLEY	14,913	146,637	\$10
PIPESTONE	10,427	101,510	\$10
WABASHA	20,721	197,555	\$10
MARTIN	22,849	198,947	\$9
PINE	23,582	204,336	\$9
MARSHALL	10,676	84,895	\$8
YELLOW MEDICINE	11,638	84,946	\$7
MEEKER	21,711	152,072	\$7
JACKSON	11,750	78,562	\$7
FARIBAULT	16,548	105,922	\$6
LE SUEUR	24,939	142,609	\$6
GOODHUE	42,987	200,735	\$5
WRIGHT	82,493	331,632	\$4
OTTER TAIL	54,160	7,116	\$0
DOUGLAS	31,274	1,861	\$0
CLAY	52,994	1,280	\$0
HENNEPIN	1,075,907	0	\$0
CROW WING	50,578	0	\$0
OLMSTED	116,537	0	\$0
CARVER	61,377	0	\$0
DODGE	17,122	0	\$0

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WASHINGTON	187,475	0	\$0
SCOTT	75,009	0	\$0
HUBBARD	16,717	0	\$0
ST. LOUIS	199,454	0	\$0
TODD	24,014	0	\$0
Average for Counties	4,735,830	61,761,519	\$13

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	446,411	\$101
PINE	23,582	1,646,235	\$70
TODD	24,014	1,495,810	\$62
CASS	24,531	1,515,549	\$62
KANABEC	14,030	863,652	\$62
WADENA	13,404	803,286	\$60
REDWOOD	17,293	1,018,747	\$59
HOUSTON	19,330	1,122,273	\$58
SIBLEY	14,913	861,035	\$58
NOBLES	20,570	1,105,909	\$54
OTTER TAIL	54,160	2,698,089	\$50
RENVILLE	17,521	867,911	\$50
MORRISON	31,234	1,539,965	\$49
KOOCHICHING	15,868	754,823	\$48
LE SUEUR	24,939	1,183,897	\$47
POPE	10,969	515,707	\$47
FILLMORE	20,969	983,913	\$47
WASHINGTON	187,475	8,079,689	\$43
MEEKER	21,711	935,126	\$43
WINONA	49,485	2,077,642	\$42
OLMSTED	116,537	4,820,787	\$41
KANDIYOHI	41,652	1,709,296	\$41
HENNEPIN	1,075,907	41,867,936	\$39
RICE	53,514	2,043,636	\$38
BROWN	28,006	1,027,675	\$37
MCLEOD	34,493	1,244,041	\$36
CARLTON	30,974	1,095,749	\$35
CHISAGO	38,937	1,354,626	\$35
ITASCA	43,337	1,491,637	\$34
MOWER	37,575	1,268,365	\$34
RAMSEY	497,423	16,558,909	\$33
MILLE LACS	20,648	676,160	\$33
DODGE	17,122	556,878	\$33
CROW WING	50,578	1,596,890	\$32
FREEBORN	32,429	1,009,031	\$31
TRAVERSE	4,331	128,877	\$30
AITKIN	13,949	397,635	\$29
ST. LOUIS	199,454	5,343,266	\$27
ISANTI	29,603	771,573	\$26
LAKE OF THE WOODS	4,495	105,066	\$23
BENTON	34,057	788,733	\$23

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
STEELE	32,320	747,747	\$23
LAKE	10,695	241,185	\$23
SCOTT	75,009	1,669,155	\$22
STEARNS	130,574	2,855,166	\$22
CARVER	61,377	1,317,717	\$21
WATONWAN	11,750	249,554	\$21
DAKOTA	332,657	6,173,350	\$19
NICOLLET	29,965	551,661	\$18
WRIGHT	82,493	1,502,613	\$18
ANOKA	285,271	4,991,168	\$17
SHERBURNE	56,682	980,032	\$17
WASECA	18,626	319,231	\$17
MURRAY	9,624	143,691	\$15
SWIFT	11,159	165,949	\$15
WABASHA	20,721	293,408	\$14
RED LAKE	4,456	62,000	\$14
BLUE EARTH	55,286	739,758	\$13
STEVENS	10,694	135,816	\$13
NORMAN	7,832	90,754	\$12
JACKSON	11,750	117,927	\$10
BIG STONE	5,915	57,769	\$10
MAHNOMEN	5,222	43,982	\$8
CLEARWATER	8,467	68,588	\$8
PIPESTONE	10,427	79,237	\$8
COTTONWOOD	12,930	85,421	\$7
BECKER	29,394	182,400	\$6
ROCK	9,966	61,419	\$6
KITTSOON	5,510	33,451	\$6
LAC QUI PARLE	8,644	51,823	\$6
CHIPPEWA	13,183	75,597	\$6
POLK	32,808	163,995	\$5
HUBBARD	16,717	81,023	\$5
LYON	25,431	120,563	\$5
YELLOW MEDICINE	11,638	51,638	\$4
BELTRAMI	37,615	115,892	\$3
PENNINGTON	13,647	38,728	\$3
LINCOLN	6,707	14,839	\$2
MARSHALL	10,676	11,300	\$1
DOUGLAS	31,274	3,214	\$0
CLAY	52,994	0	\$0
WILKIN	7,376	0	\$0

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
GOODHUE	42,987	0	\$0
FARIBAULT	16,548	0	\$0
GRANT	6,185	0	\$0
MARTIN	22,849	0	\$0
ROSEAU	16,323	0	\$0
Average for Counties	4,735,830	141,061,196	\$30

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
POLK	32,808	11,275,084	\$344
HENNEPIN	1,075,907	363,597,133	\$338
CLEARWATER	8,467	2,803,909	\$331
MAHNOMEN	5,222	1,729,176	\$331
RAMSEY	497,423	158,641,484	\$319
CASS	24,531	7,769,612	\$317
ITASCA	43,337	13,566,758	\$313
TODD	24,014	7,437,874	\$310
BELTRAMI	37,615	11,629,361	\$309
ST. LOUIS	199,454	61,004,376	\$306
LAKE	10,695	3,212,767	\$300
TRAVERSE	4,331	1,295,998	\$299
GRANT	6,185	1,799,015	\$291
CHIPPEWA	13,183	3,755,628	\$285
WADENA	13,404	3,759,608	\$280
AITKIN	13,949	3,906,484	\$280
BECKER	29,394	8,213,905	\$279
JACKSON	11,750	3,264,067	\$278
MILLE LACS	20,648	5,542,071	\$268
WATONWAN	11,750	3,132,811	\$267
PENNINGTON	13,647	3,636,237	\$266
WILKIN	7,376	1,926,509	\$261
PINE	23,582	6,098,663	\$259
BIG STONE	5,915	1,528,308	\$258
COOK	4,437	1,138,747	\$257
FREEBORN	32,429	8,279,173	\$255
CARLTON	30,974	7,892,928	\$255
KANDIYOHI	41,652	10,366,275	\$249
CLAY	52,994	13,125,762	\$248
RENVILLE	17,521	4,323,524	\$247
ISANTI	29,603	7,291,780	\$246
OLMSTED	116,537	28,670,447	\$246
HUBBARD	16,717	4,068,953	\$243
KANABEC	14,030	3,409,526	\$243
COTTONWOOD	12,930	3,135,430	\$242
KOOCHICHING	15,868	3,841,849	\$242
STEVENS	10,694	2,578,366	\$241
MOWER	37,575	8,986,158	\$239
YELLOW MEDICINE	11,638	2,752,353	\$236
OTTER TAIL	54,160	12,593,853	\$233

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MORRISON	31,234	7,142,778	\$229
PIPESTONE	10,427	2,372,457	\$228
MARSHALL	10,676	2,425,588	\$227
CROW WING	50,578	11,486,685	\$227
SWIFT	11,159	2,511,602	\$225
REDWOOD	17,293	3,776,342	\$218
NORMAN	7,832	1,691,297	\$216
NOBLES	20,570	4,422,408	\$215
KITTSOON	5,510	1,162,948	\$211
LAKE OF THE WOODS	4,495	931,795	\$207
DOUGLAS	31,274	6,478,038	\$207
LE SUEUR	24,939	5,086,897	\$204
BROWN	28,006	5,590,642	\$200
SIBLEY	14,913	2,974,022	\$199
RED LAKE	4,456	885,944	\$199
BLUE EARTH	55,286	10,775,783	\$195
MEEKER	21,711	4,192,546	\$193
POPE	10,969	2,086,896	\$190
ANOKA	285,271	53,210,944	\$187
ROCK	9,966	1,840,005	\$185
CHISAGO	38,937	7,075,465	\$182
LAC QUI PARLE	8,644	1,544,583	\$179
DAKOTA	332,657	59,222,279	\$178
CARVER	61,377	10,826,563	\$176
WABASHA	20,721	3,565,473	\$172
WINONA	49,485	8,444,869	\$171
WASECA	18,626	3,088,519	\$166
RICE	53,514	8,815,017	\$165
NICOLLET	29,965	4,914,036	\$164
GOODHUE	42,987	6,977,285	\$162
STEARNS	130,574	21,010,700	\$161
BENTON	34,057	5,426,958	\$159
HOUSTON	19,330	3,050,308	\$158
MCLEOD	34,493	5,431,087	\$157
STEELE	32,320	5,007,066	\$155
FILLMORE	20,969	3,206,528	\$153
SHERBURNE	56,682	8,493,363	\$150
DODGE	17,122	2,515,693	\$147
WRIGHT	82,493	11,757,824	\$143
ROSEAU	16,323	2,249,272	\$138

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SCOTT	75,009	9,921,934	\$132
LINCOLN	6,707	825,774	\$123
WASHINGTON	187,475	21,774,237	\$116
MURRAY	9,624	958,140	\$100
LYON	25,431	2,171,243	\$85
FARIBAULT	16,548	1,110,276	\$67
MARTIN	22,849	1,504,935	\$66
Average for Counties	4,735,830	1,164,917,006	\$246

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	921,482	\$208
LAKE	10,695	470,352	\$44
LAKE OF THE WOODS	4,495	178,710	\$40
MURRAY	9,624	360,299	\$37
WATONWAN	11,750	408,501	\$35
ROCK	9,966	342,675	\$34
ANOKA	285,271	9,482,596	\$33
DAKOTA	332,657	10,007,943	\$30
AITKIN	13,949	392,516	\$28
WASHINGTON	187,475	5,130,471	\$27
RAMSEY	497,423	13,561,123	\$27
DOUGLAS	31,274	841,801	\$27
NOBLES	20,570	551,303	\$27
FARIBAULT	16,548	407,560	\$25
OLMSTED	116,537	2,820,033	\$24
LE SUEUR	24,939	589,234	\$24
KITTSOON	5,510	129,124	\$23
JACKSON	11,750	274,259	\$23
CLEARWATER	8,467	196,162	\$23
MARTIN	22,849	523,210	\$23
HENNEPIN	1,075,907	22,861,531	\$21
CHIPPEWA	13,183	270,243	\$20
BROWN	28,006	569,903	\$20
WRIGHT	82,493	1,672,030	\$20
SCOTT	75,009	1,517,951	\$20
LINCOLN	6,707	133,710	\$20
CARVER	61,377	1,169,743	\$19
MARSHALL	10,676	199,563	\$19
WASECA	18,626	331,602	\$18
RED LAKE	4,456	76,230	\$17
STEARNS	130,574	2,219,766	\$17
HUBBARD	16,717	256,879	\$15
TODD	24,014	367,440	\$15
RENVILLE	17,521	264,031	\$15
SHERBURNE	56,682	830,161	\$15
COTTONWOOD	12,930	188,689	\$15
BECKER	29,394	405,248	\$14
SIBLEY	14,913	205,507	\$14
YELLOW MEDICINE	11,638	159,273	\$14
LYON	25,431	345,252	\$14
BLUE EARTH	55,286	715,291	\$13

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PIPESTONE	10,427	131,670	\$13
POPE	10,969	137,111	\$12
CHISAGO	38,937	480,550	\$12
WABASHA	20,721	250,886	\$12
SWIFT	11,159	131,234	\$12
BIG STONE	5,915	69,196	\$12
MORRISON	31,234	360,004	\$12
ITASCA	43,337	495,874	\$11
MCLEOD	34,493	391,506	\$11
MEEKER	21,711	236,076	\$11
MAHNOMEN	5,222	56,373	\$11
CARLTON	30,974	330,185	\$11
ROSEAU	16,323	166,138	\$10
BELTRAMI	37,615	379,759	\$10
NORMAN	7,832	78,370	\$10
REDWOOD	17,293	171,555	\$10
PINE	23,582	233,571	\$10
BENTON	34,057	331,510	\$10
GRANT	6,185	58,830	\$10
STEVENS	10,694	100,478	\$9
POLK	32,808	307,935	\$9
LAC QUI PARLE	8,644	79,496	\$9
GOODHUE	42,987	392,522	\$9
KANDIYOHI	41,652	380,135	\$9
DODGE	17,122	153,439	\$9
MOWER	37,575	335,680	\$9
HOUSTON	19,330	166,870	\$9
ISANTI	29,603	249,836	\$8
RICE	53,514	440,102	\$8
CROW WING	50,578	399,231	\$8
WINONA	49,485	378,869	\$8
NICOLLET	29,965	221,003	\$7
CLAY	52,994	375,304	\$7
OTTER TAIL	54,160	348,955	\$6
PENNINGTON	13,647	87,495	\$6
FILLMORE	20,969	133,325	\$6
TRAVERSE	4,331	27,288	\$6
FREEBORN	32,429	196,769	\$6
KOOCHICHING	15,868	94,746	\$6
KANABEC	14,030	81,869	\$6
WILKIN	7,376	41,500	\$6

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MILLE LACS	20,648	112,789	\$5
ST. LOUIS	199,454	975,862	\$5
STEELE	32,320	154,205	\$5
WADENA	13,404	51,663	\$4
CASS	24,531	76,843	\$3
Average for Counties	4,735,830	93,204,004	\$20
		107,655,945	

* Source: "1997 County Population Estimates", Minnesota Sta 93204004

Table 8
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COTTONWOOD	12,930	2,003,873	\$155
POLK	32,808	4,058,751	\$124
CLEARWATER	8,467	911,439	\$108
AITKIN	13,949	1,458,737	\$105
CASS	24,531	2,461,550	\$100
LAC QUI PARLE	8,644	848,620	\$98
NORMAN	7,832	730,922	\$93
SWIFT	11,159	999,626	\$90
RED LAKE	4,456	390,055	\$88
SIBLEY	14,913	1,247,294	\$84
KITTSOON	5,510	444,457	\$81
JACKSON	11,750	916,737	\$78
BIG STONE	5,915	444,376	\$75
MARSHALL	10,676	710,906	\$67
LINCOLN	6,707	426,333	\$64
CHIPPEWA	13,183	797,730	\$61
TRAVERSE	4,331	250,286	\$58
KOOCHICHING	15,868	913,839	\$58
RENVILLE	17,521	949,573	\$54
LAKE	10,695	559,517	\$52
YELLOW MEDICINE	11,638	608,772	\$52
HUBBARD	16,717	874,126	\$52
MAHNOMEN	5,222	271,751	\$52
REDWOOD	17,293	897,891	\$52
MURRAY	9,624	497,908	\$52
LAKE OF THE WOODS	4,495	217,350	\$48
WILKIN	7,376	307,782	\$42
STEVENS	10,694	445,539	\$42
LYON	25,431	997,943	\$39
PENNINGTON	13,647	512,314	\$38
BECKER	29,394	1,100,467	\$37
GRANT	6,185	227,062	\$37
ITASCA	43,337	1,496,625	\$35
ROSEAU	16,323	538,105	\$33
BELTRAMI	37,615	1,238,969	\$33
PINE	23,582	751,962	\$32
ST. LOUIS	199,454	6,107,442	\$31
WATONWAN	11,750	300,013	\$26
POPE	10,969	280,058	\$26
BROWN	28,006	692,112	\$25

Table 8
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BLUE EARTH	55,286	1,328,321	\$24
KANDIYOHI	41,652	962,860	\$23
MARTIN	22,849	513,405	\$22
CARLTON	30,974	683,659	\$22
FARIBAULT	16,548	359,666	\$22
PIPESTONE	10,427	225,724	\$22
COOK	4,437	93,128	\$21
WADENA	13,404	271,957	\$20
LE SUEUR	24,939	481,468	\$19
MOWER	37,575	724,510	\$19
CLAY	52,994	1,008,169	\$19
FREEBORN	32,429	597,617	\$18
WASECA	18,626	339,479	\$18
ROCK	9,966	181,568	\$18
MEEKER	21,711	377,088	\$17
HOUSTON	19,330	332,184	\$17
FILLMORE	20,969	359,726	\$17
CROW WING	50,578	822,243	\$16
NICOLLET	29,965	450,491	\$15
NOBLES	20,570	308,982	\$15
WABASHA	20,721	304,926	\$15
STEELE	32,320	459,388	\$14
DODGE	17,122	240,180	\$14
TODD	24,014	324,040	\$13
MCLEOD	34,493	411,505	\$12
KANABEC	14,030	164,188	\$12
CHISAGO	38,937	439,959	\$11
WINONA	49,485	556,285	\$11
DOUGLAS	31,274	348,158	\$11
MORRISON	31,234	321,082	\$10
SHERBURNE	56,682	535,187	\$9
MILLE LACS	20,648	161,984	\$8
GOODHUE	42,987	335,601	\$8
CARVER	61,377	478,747	\$8
ISANTI	29,603	189,570	\$6
STEARNS	130,574	805,326	\$6
BENTON	34,057	208,067	\$6
WRIGHT	82,493	495,100	\$6
OTTER TAIL	54,160	310,192	\$6
RICE	53,514	305,563	\$6

Table 8
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
OLMSTED	116,537	657,428	\$6
SCOTT	75,009	372,490	\$5
WASHINGTON	187,475	732,677	\$4
DAKOTA	332,657	1,001,956	\$3
ANOKA	285,271	594,005	\$2
RAMSEY	497,423	528,185	\$1
HENNEPIN	1,075,907	0	\$0
Average for Counties	4,735,830	61,592,846	\$13

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1997**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	599,417	\$135
LAKE OF THE WOODS	4,495	306,129	\$68
SWIFT	11,159	305,536	\$27
LINCOLN	6,707	153,030	\$23
RENVILLE	17,521	399,393	\$23
FARIBAULT	16,548	371,837	\$22
RICE	53,514	1,085,514	\$20
ST. LOUIS	199,454	4,045,476	\$20
JACKSON	11,750	203,643	\$17
CASS	24,531	412,480	\$17
ANOKA	285,271	4,588,396	\$16
KOOCHICHING	15,868	253,980	\$16
CARLTON	30,974	460,763	\$15
DAKOTA	332,657	4,747,744	\$14
SIBLEY	14,913	197,916	\$13
CHISAGO	38,937	502,768	\$13
LAKE	10,695	132,794	\$12
RAMSEY	497,423	5,825,250	\$12
STEVENS	10,694	114,003	\$11
ISANTI	29,603	297,507	\$10
LE SUEUR	24,939	246,703	\$10
SCOTT	75,009	622,507	\$8
WASECA	18,626	138,868	\$7
WATONWAN	11,750	78,567	\$7
MEEKER	21,711	135,210	\$6
MURRAY	9,624	56,428	\$6
WASHINGTON	187,475	1,051,319	\$6
AITKIN	13,949	70,633	\$5
OTTER TAIL	54,160	269,230	\$5
CLAY	52,994	259,384	\$5
BECKER	29,394	140,690	\$5
MAHNOMEN	5,222	24,148	\$5
KITTSOON	5,510	22,000	\$4
GRANT	6,185	23,014	\$4
PENNINGTON	13,647	45,142	\$3
BLUE EARTH	55,286	174,475	\$3
BELTRAMI	37,615	116,953	\$3
NICOLLET	29,965	92,244	\$3
WABASHA	20,721	57,771	\$3
POLK	32,808	82,967	\$3
TRAVERSE	4,331	10,325	\$2

Table 9
Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BENTON	34,057	79,684	\$2
MARSHALL	10,676	24,384	\$2
ITASCA	43,337	95,864	\$2
GOODHUE	42,987	89,948	\$2
FILLMORE	20,969	42,977	\$2
KANABEC	14,030	28,014	\$2
MARTIN	22,849	44,114	\$2
MOWER	37,575	70,221	\$2
DODGE	17,122	31,398	\$2
LYON	25,431	44,858	\$2
RED LAKE	4,456	7,626	\$2
BROWN	28,006	46,946	\$2
MORRISON	31,234	48,826	\$2
TODD	24,014	36,479	\$2
NOBLES	20,570	28,708	\$1
CROW WING	50,578	68,994	\$1
REDWOOD	17,293	23,206	\$1
CHIPPEWA	13,183	17,686	\$1
LAC QUI PARLE	8,644	11,550	\$1
SHERBURNE	56,682	75,371	\$1
CLEARWATER	8,467	11,200	\$1
HENNEPIN	1,075,907	1,305,061	\$1
HUBBARD	16,717	18,927	\$1
STEARNS	130,574	116,852	\$1
WRIGHT	82,493	72,213	\$1
POPE	10,969	9,520	\$1
HOUSTON	19,330	16,650	\$1
DOUGLAS	31,274	24,003	\$1
WINONA	49,485	37,962	\$1
OLMSTED	116,537	88,073	\$1
COTTONWOOD	12,930	4,158	\$0
WILKIN	7,376	2,355	\$0
ROCK	9,966	2,900	\$0
NORMAN	7,832	1,865	\$0
BIG STONE	5,915	1,214	\$0
PINE	23,582	4,510	\$0
FREEBORN	32,429	6,000	\$0
KANDIYOHI	41,652	6,654	\$0
CARVER	61,377	5,165	\$0
ROSEAU	16,323	900	\$0
WADENA	13,404	0	\$0

Table 9
Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MCLEOD	34,493	0	\$0
STEELE	32,320	0	\$0
MILLE LACS	20,648	0	\$0
PIPESTONE	10,427	0	\$0
YELLOW MEDICINE	11,638	0	\$0
Average for Counties	4,735,830	31,375,190	\$7

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SWIFT	11,159	758,017	\$68
KITTSOON	5,510	298,153	\$54
JACKSON	11,750	554,556	\$47
NICOLLET	29,965	1,312,159	\$44
WADENA	13,404	556,235	\$41
FARIBAULT	16,548	533,566	\$32
KANDIYOHI	41,652	1,282,726	\$31
RED LAKE	4,456	131,949	\$30
CHISAGO	38,937	994,789	\$26
CLEARWATER	8,467	206,633	\$24
WATONWAN	11,750	285,655	\$24
MAHNOMEN	5,222	122,997	\$24
GRANT	6,185	144,914	\$23
MCLEOD	34,493	793,322	\$23
KANABEC	14,030	306,922	\$22
BIG STONE	5,915	127,084	\$21
COTTONWOOD	12,930	258,668	\$20
ITASCA	43,337	819,397	\$19
WILKIN	7,376	126,282	\$17
MARSHALL	10,676	182,148	\$17
MOWER	37,575	594,104	\$16
COOK	4,437	67,266	\$15
STEELE	32,320	488,699	\$15
LINCOLN	6,707	96,274	\$14
NORMAN	7,832	104,591	\$13
CROW WING	50,578	651,402	\$13
DODGE	17,122	217,049	\$13
SHERBURNE	56,682	704,467	\$12
BELTRAMI	37,615	451,109	\$12
FREEBORN	32,429	387,288	\$12
SIBLEY	14,913	176,980	\$12
HOUSTON	19,330	228,879	\$12
POLK	32,808	375,966	\$11
TODD	24,014	263,105	\$11
MARTIN	22,849	250,079	\$11
FILLMORE	20,969	203,309	\$10
DOUGLAS	31,274	291,387	\$9
WABASHA	20,721	192,239	\$9
NOBLES	20,570	188,647	\$9
STEVENS	10,694	97,728	\$9
PENNINGTON	13,647	117,483	\$9

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LAKE OF THE WOODS	4,495	36,835	\$8
PIPESTONE	10,427	82,029	\$8
YELLOW MEDICINE	11,638	91,167	\$8
OTTER TAIL	54,160	387,952	\$7
CLAY	52,994	377,053	\$7
RENVILLE	17,521	121,462	\$7
ROSEAU	16,323	112,542	\$7
MURRAY	9,624	63,753	\$7
HUBBARD	16,717	104,557	\$6
KOOCHICHING	15,868	93,905	\$6
CHIPPEWA	13,183	77,798	\$6
MORRISON	31,234	157,150	\$5
MEEKER	21,711	108,059	\$5
TRAVERSE	4,331	21,307	\$5
BECKER	29,394	144,385	\$5
WRIGHT	82,493	365,787	\$4
BROWN	28,006	110,191	\$4
WINONA	49,485	186,630	\$4
LAC QUI PARLE	8,644	32,526	\$4
ANOKA	285,271	857,649	\$3
WASECA	18,626	44,511	\$2
LYON	25,431	58,543	\$2
MILLE LACS	20,648	45,492	\$2
STEARNS	130,574	141,233	\$1
POPE	10,969	8,443	\$1
OLMSTED	116,537	77,496	\$1
ISANTI	29,603	19,170	\$1
LAKE	10,695	6,482	\$1
REDWOOD	17,293	5,000	\$0
BENTON	34,057	8,700	\$0
RAMSEY	497,423	51,060	\$0
BLUE EARTH	55,286	0	\$0
CARLTON	30,974	0	\$0
WASHINGTON	187,475	0	\$0
RICE	53,514	0	\$0
CARVER	61,377	0	\$0
GOODHUE	42,987	0	\$0
LE SUEUR	24,939	0	\$0
PINE	23,582	0	\$0
HENNEPIN	1,075,907	0	\$0
ROCK	9,966	0	\$0

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ST. LOUIS	199,454	0	\$0
SCOTT	75,009	0	\$0
DAKOTA	332,657	0	\$0
CASS	24,531	0	\$0
AITKIN	13,949	0	\$0
Average for Counties	4,735,830	19,943,090	\$4

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	7,946,527	\$1,791
TRAVERSE	4,331	5,703,750	\$1,317
BIG STONE	5,915	7,271,951	\$1,229
MAHNOMEN	5,222	6,224,714	\$1,192
LAKE OF THE WOODS	4,495	5,244,393	\$1,167
NORMAN	7,832	8,812,160	\$1,125
WILKIN	7,376	8,167,487	\$1,107
KITTSOON	5,510	6,016,925	\$1,092
GRANT	6,185	6,518,776	\$1,054
LAKE	10,695	11,050,630	\$1,033
CLEARWATER	8,467	8,532,366	\$1,008
CASS	24,531	23,681,000	\$965
AITKIN	13,949	13,281,807	\$952
RED LAKE	4,456	4,010,592	\$900
ITASCA	43,337	38,339,556	\$885
RENVILLE	17,521	15,486,578	\$884
JACKSON	11,750	10,286,545	\$875
POLK	32,808	28,314,937	\$863
MARSHALL	10,676	9,209,424	\$863
CHIPPEWA	13,183	11,198,477	\$849
SWIFT	11,159	9,305,024	\$834
WATONWAN	11,750	9,640,082	\$820
COTTONWOOD	12,930	10,265,413	\$794
LAC QUI PARLE	8,644	6,811,950	\$788
STEVENS	10,694	8,323,565	\$778
KOOCHICHING	15,868	12,311,845	\$776
YELLOW MEDICINE	11,638	8,929,933	\$767
LINCOLN	6,707	5,050,921	\$753
CARLTON	30,974	22,491,853	\$726
KANDIYOHI	41,652	29,794,541	\$715
ST. LOUIS	199,454	142,520,559	\$715
POPE	10,969	7,803,290	\$711
PINE	23,582	16,749,992	\$710
SIBLEY	14,913	10,547,487	\$707
BECKER	29,394	20,644,840	\$702
BELTRAMI	37,615	26,342,127	\$700
RAMSEY	497,423	346,150,572	\$696
REDWOOD	17,293	12,030,440	\$696
HUBBARD	16,717	11,576,051	\$692
MORRISON	31,234	21,620,276	\$692
TODD	24,014	16,190,110	\$674

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PENNINGTON	13,647	9,181,834	\$673
MURRAY	9,624	6,459,969	\$671
HENNEPIN	1,075,907	711,527,977	\$661
KANABEC	14,030	9,181,560	\$654
WADENA	13,404	8,716,637	\$650
MILLE LACS	20,648	13,174,214	\$638
NOBLES	20,570	12,905,399	\$627
PIPESTONE	10,427	6,492,397	\$623
ROCK	9,966	6,011,983	\$603
CROW WING	50,578	29,980,358	\$593
OLMSTED	116,537	68,257,524	\$586
LE SUEUR	24,939	14,599,459	\$585
ROSEAU	16,323	9,481,741	\$581
OTTER TAIL	54,160	31,240,753	\$577
MOWER	37,575	21,659,001	\$576
DOUGLAS	31,274	17,465,450	\$558
BROWN	28,006	15,572,278	\$556
ISANTI	29,603	16,381,401	\$553
CARVER	61,377	33,861,288	\$552
CHISAGO	38,937	21,472,474	\$551
HOUSTON	19,330	10,618,588	\$549
FREEBORN	32,429	17,690,025	\$546
WASECA	18,626	10,121,159	\$543
FILLMORE	20,969	11,167,704	\$533
DODGE	17,122	9,113,637	\$532
CLAY	52,994	28,197,364	\$532
MEEKER	21,711	11,348,334	\$523
BLUE EARTH	55,286	27,359,624	\$495
MCLEOD	34,493	16,918,116	\$490
WABASHA	20,721	10,044,505	\$485
GOODHUE	42,987	20,784,827	\$484
NICOLLET	29,965	14,425,462	\$481
ANOKA	285,271	134,822,925	\$473
SCOTT	75,009	35,246,327	\$470
STEELE	32,320	15,120,058	\$468
RICE	53,514	24,885,400	\$465
WINONA	49,485	22,573,339	\$456
SHERBURNE	56,682	25,728,190	\$454
FARIBAULT	16,548	7,410,456	\$448
WASHINGTON	187,475	83,813,138	\$447
MARTIN	22,849	10,018,733	\$438

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BENTON	34,057	14,827,096	\$435
DAKOTA	332,657	144,768,494	\$435
WRIGHT	82,493	34,734,489	\$421
STEARNS	130,574	54,516,398	\$418
LYON	25,431	10,582,662	\$416
Average for Counties	4,735,830	2,860,860,213	\$604

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 12
Ranking of County Per Capita Total Capital Outlay
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	8,982,810	\$2,025
LAKE	10,695	6,656,788	\$622
RED LAKE	4,456	2,062,932	\$463
FILLMORE	20,969	8,320,452	\$397
CLEARWATER	8,467	3,184,026	\$376
KITTSOON	5,510	1,878,983	\$341
MARSHALL	10,676	3,585,169	\$336
SCOTT	75,009	22,376,017	\$298
MILLE LACS	20,648	5,918,598	\$287
LAKE OF THE WOODS	4,495	1,228,309	\$273
MAHNOMEN	5,222	1,422,262	\$272
KANABEC	14,030	3,599,660	\$257
WATONWAN	11,750	2,686,901	\$229
SWIFT	11,159	2,540,538	\$228
KOOCHICHING	15,868	3,582,629	\$226
POLK	32,808	7,397,298	\$225
SIBLEY	14,913	3,323,828	\$223
AITKIN	13,949	3,023,703	\$217
JACKSON	11,750	2,325,884	\$198
ITASCA	43,337	8,550,317	\$197
WADENA	13,404	2,596,437	\$194
WABASHA	20,721	3,943,489	\$190
HOUSTON	19,330	3,618,882	\$187
CASS	24,531	4,527,524	\$185
MCLEOD	34,493	6,136,865	\$178
POPE	10,969	1,927,051	\$176
ROCK	9,966	1,742,372	\$175
LINCOLN	6,707	1,124,840	\$168
REDWOOD	17,293	2,895,056	\$167
BLUE EARTH	55,286	9,130,255	\$165
DODGE	17,122	2,810,532	\$164
RENVILLE	17,521	2,743,495	\$157
GRANT	6,185	952,430	\$154
COTTONWOOD	12,930	1,968,947	\$152
NORMAN	7,832	1,188,848	\$152
CARLTON	30,974	4,671,087	\$151
MURRAY	9,624	1,403,736	\$146
MEEKER	21,711	3,130,926	\$144
PINE	23,582	3,386,439	\$144
BELTRAMI	37,615	5,252,111	\$140
DOUGLAS	31,274	4,356,551	\$139

Table 12
Ranking of County Per Capita Total Capital Outlay
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
YELLOW MEDICINE	11,638	1,611,302	\$138
FARIBAULT	16,548	2,277,307	\$138
TODD	24,014	3,258,570	\$136
STEELE	32,320	4,381,935	\$136
HUBBARD	16,717	2,198,235	\$131
CHIPPEWA	13,183	1,732,488	\$131
GOODHUE	42,987	5,394,454	\$125
ST. LOUIS	199,454	24,705,178	\$124
TRAVERSE	4,331	526,093	\$121
LAC QUI PARLE	8,644	1,038,772	\$120
BIG STONE	5,915	690,591	\$117
RICE	53,514	6,050,386	\$113
HENNEPIN	1,075,907	115,638,573	\$107
KANDIYOHI	41,652	4,447,994	\$107
WASECA	18,626	1,923,930	\$103
MORRISON	31,234	3,221,980	\$103
MARTIN	22,849	2,355,555	\$103
NOBLES	20,570	2,100,113	\$102
ANOKA	285,271	27,529,541	\$97
ROSEAU	16,323	1,557,258	\$95
LE SUEUR	24,939	2,337,398	\$94
CARVER	61,377	5,478,614	\$89
BECKER	29,394	2,611,884	\$89
FREEBORN	32,429	2,745,256	\$85
WRIGHT	82,493	6,875,470	\$83
CHISAGO	38,937	3,194,349	\$82
WINONA	49,485	3,964,609	\$80
DAKOTA	332,657	26,563,126	\$80
NICOLLET	29,965	2,370,672	\$79
CLAY	52,994	3,998,226	\$75
PIPESTONE	10,427	778,344	\$75
SHERBURNE	56,682	4,207,043	\$74
CROW WING	50,578	3,505,135	\$69
OLMSTED	116,537	7,615,304	\$65
PENNINGTON	13,647	859,004	\$63
WASHINGTON	187,475	11,639,000	\$62
ISANTI	29,603	1,819,586	\$61
BROWN	28,006	1,627,211	\$58
LYON	25,431	1,473,170	\$58
BENTON	34,057	1,892,508	\$56
STEARNS	130,574	6,822,993	\$52

Table 12
Ranking of County Per Capita Total Capital Outlay
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MOWER	37,575	1,893,187	\$50
OTTER TAIL	54,160	2,583,386	\$48
WILKIN	7,376	346,459	\$47
RAMSEY	497,423	19,504,704	\$39
STEVENS	10,694	279,705	\$26
Average for Counties	4,735,830	511,781,575	\$108

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,437	932,306	\$210
LINCOLN	6,707	931,665	\$139
FARIBAULT	16,548	1,999,663	\$121
ITASCA	43,337	3,228,807	\$75
RED LAKE	4,456	320,332	\$72
LAKE	10,695	765,481	\$72
LAKE OF THE WOODS	4,495	289,629	\$64
KOOCHICHING	15,868	1,022,169	\$64
WASHINGTON	187,475	12,004,116	\$64
WILKIN	7,376	467,636	\$63
ANOKA	285,271	17,319,006	\$61
LE SUEUR	24,939	1,407,192	\$56
MORRISON	31,234	1,715,887	\$55
MAHNOMEN	5,222	281,530	\$54
COTTONWOOD	12,930	682,432	\$53
CHISAGO	38,937	1,952,368	\$50
KANDIYOHI	41,652	2,007,436	\$48
CASS	24,531	1,069,156	\$44
STEARNS	130,574	5,472,396	\$42
DOUGLAS	31,274	1,271,324	\$41
RAMSEY	497,423	18,685,565	\$38
NORMAN	7,832	282,760	\$36
ISANTI	29,603	1,054,222	\$36
WASECA	18,626	642,790	\$35
SWIFT	11,159	381,693	\$34
YELLOW MEDICINE	11,638	385,447	\$33
NICOLLET	29,965	987,091	\$33
MARSHALL	10,676	347,638	\$33
PIPESTONE	10,427	338,230	\$32
CLAY	52,994	1,698,716	\$32
BENTON	34,057	1,083,819	\$32
CARVER	61,377	1,795,702	\$29
BELTRAMI	37,615	1,085,025	\$29
OTTER TAIL	54,160	1,560,686	\$29
POLK	32,808	932,820	\$28
SIBLEY	14,913	420,068	\$28
DAKOTA	332,657	9,297,404	\$28
TRAVERSE	4,331	115,441	\$27
HENNEPIN	1,075,907	28,115,164	\$26
SCOTT	75,009	1,865,646	\$25
BROWN	28,006	671,447	\$24

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WRIGHT	82,493	1,845,634	\$22
GOODHUE	42,987	909,565	\$21
BLUE EARTH	55,286	1,071,747	\$19
CARLTON	30,974	587,512	\$19
MURRAY	9,624	174,773	\$18
GRANT	6,185	108,707	\$18
DODGE	17,122	291,400	\$17
STEELE	32,320	520,106	\$16
LYON	25,431	408,283	\$16
AITKIN	13,949	218,900	\$16
PENNINGTON	13,647	210,042	\$15
MARTIN	22,849	346,199	\$15
BECKER	29,394	434,564	\$15
SHERBURNE	56,682	767,699	\$14
KANABEC	14,030	183,805	\$13
MEEKER	21,711	283,254	\$13
JACKSON	11,750	151,232	\$13
RICE	53,514	668,953	\$13
PINE	23,582	294,687	\$12
POPE	10,969	134,160	\$12
ST. LOUIS	199,454	2,287,881	\$11
FREEBORN	32,429	357,373	\$11
CROW WING	50,578	510,657	\$10
MCLEOD	34,493	332,040	\$10
WABASHA	20,721	195,101	\$9
STEVENS	10,694	98,602	\$9
WADENA	13,404	105,129	\$8
TODD	24,014	184,715	\$8
CHIPPEWA	13,183	94,244	\$7
FILLMORE	20,969	145,751	\$7
WINONA	49,485	234,676	\$5
MILLE LACS	20,648	77,179	\$4
ROSEAU	16,323	55,465	\$3
HUBBARD	16,717	48,294	\$3
RENVILLE	17,521	34,719	\$2
OLMSTED	116,537	195,858	\$2
BIG STONE	5,915	7,303	\$1
KITTSOON	5,510	5,274	\$1
CLEARWATER	8,467	7,672	\$1
LAC QUI PARLE	8,644	7,112	\$1
ROCK	9,966	6,541	\$1

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
REDWOOD	17,293	8,206	\$0
MOWER	37,575	12,100	\$0
WATONWAN	11,750	0	\$0
HOUSTON	19,330	0	\$0
NOBLES	20,570	0	\$0
Average for Counties	4,735,830	141,511,019	\$30

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
COOK	4,437	15,034,871	\$3,389
KITSON	5,510	5,688,829	\$1,032
LAKE	10,695	8,494,585	\$794
OLMSTED	116,537	75,000,813	\$644
MORRISON	31,234	18,208,864	\$583
KANDIYOHI	41,652	20,370,209	\$489
TRAVERSE	4,331	1,931,280	\$446
GOODHUE	42,987	18,439,724	\$429
BENTON	34,057	14,465,544	\$425
WASHINGTON	187,475	74,572,311	\$398
POLK	32,808	12,737,686	\$388
WRIGHT	82,493	31,540,000	\$382
CHISAGO	38,937	14,776,260	\$379
RAMSEY	497,423	187,459,880	\$377
CARVER	61,377	23,089,845	\$376
COTTONWOOD	12,930	4,770,000	\$369
CLEARWATER	8,467	3,025,152	\$357
ANOKA	285,271	101,160,222	\$355
ISANTI	29,603	9,865,000	\$333
DOUGLAS	31,274	9,847,348	\$315
MURRAY	9,624	2,793,250	\$290
SCOTT	75,009	21,581,289	\$288
WADENA	13,404	3,839,270	\$286
FARIBAULT	16,548	4,550,622	\$275
STEARNS	130,574	35,710,000	\$273
CLAY	52,994	14,262,746	\$269
HENNEPIN	1,075,907	286,558,147	\$266
SWIFT	11,159	2,897,182	\$260
MARSHALL	10,676	2,612,510	\$245
DAKOTA	332,657	81,199,741	\$244
KANABEC	14,030	3,405,000	\$243
MILLE LACS	20,648	4,944,867	\$239
LINCOLN	6,707	1,603,628	\$239
BELTRAMI	37,615	8,944,594	\$238
SIBLEY	14,913	3,505,000	\$235
DODGE	17,122	3,805,764	\$222
STEELE	32,320	7,050,315	\$218
CASS	24,531	4,999,005	\$204
PIPESTONE	10,427	2,118,305	\$203
RED LAKE	4,456	905,000	\$203
YELLOW MEDICINE	11,638	2,237,834	\$192

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
CARLTON	30,974	5,773,170	\$186
BROWN	28,006	5,187,148	\$185
ITASCA	43,337	7,918,351	\$183
KOOCHICHING	15,868	2,740,000	\$173
SHERBURNE	56,682	9,070,000	\$160
ST. LOUIS	199,454	30,459,339	\$153
MAHNOMEN	5,222	796,891	\$153
MEEKER	21,711	2,890,000	\$133
LE SUEUR	24,939	3,190,000	\$128
BECKER	29,394	3,726,901	\$127
RICE	53,514	6,470,000	\$121
NICOLLET	29,965	3,355,000	\$112
WASECA	18,626	2,050,000	\$110
CROW WING	50,578	5,092,912	\$101
PENNINGTON	13,647	1,266,573	\$93
NORMAN	7,832	720,000	\$92
LYON	25,431	2,295,669	\$90
FREEBORN	32,429	2,900,000	\$89
MARTIN	22,849	2,010,000	\$88
WILKIN	7,376	547,132	\$74
BLUE EARTH	55,286	3,688,288	\$67
STEVENS	10,694	709,899	\$66
GRANT	6,185	400,000	\$65
OTTER TAIL	54,160	3,318,481	\$61
JACKSON	11,750	601,882	\$51
WABASHA	20,721	1,022,135	\$49
MCLEOD	34,493	1,585,000	\$46
POPE	10,969	446,250	\$41
BIG STONE	5,915	235,000	\$40
MOWER	37,575	1,101,113	\$29
FILLMORE	20,969	591,552	\$28
RENVILLE	17,521	423,480	\$24
HUBBARD	16,717	403,695	\$24
WINONA	49,485	891,567	\$18
TODD	24,014	370,347	\$15
AITKIN	13,949	215,000	\$15
ROSEAU	16,323	203,441	\$12
LAKE OF THE WOODS	4,495	50,456	\$11
CHIPPEWA	13,183	50,000	\$4
ROCK	9,966	19,623	\$2
LAC QUI PARLE	8,644	0	\$0

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1997

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
PINE	23,582	0	\$0
NOBLES	20,570	0	\$0
WATONWAN	11,750	0	\$0
HOUSTON	19,330	0	\$0
REDWOOD	17,293	0	\$0
Average for Counties	4,735,830	1,264,788,787	\$267

* Source: "1997 County Population Estimates", Minnesota State Demographic Center.

Appendix A

Factors Affecting County Expenditures

Factors Affecting County Expenditures

Every county faces a unique situation based upon its demographic composition, location, tax base, and many other factors. The interaction of these elements may affect the expenditures of a given county. The following are some of the factors that may influence the spending patterns of counties.

A. Demographics

Population. Counties with larger populations face certain challenges not encountered by smaller counties. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's highways. Large populations may also indicate high population densities, which in turn are associated with higher poverty and crime rates.

Population decline. A large loss of population can have a very significant effect upon a county's per capita spending. The costs of a county's infrastructure and many of its services do not go down immediately when a number of county residents move away. Even if the county's costs remain the same, their per capita spending will increase because the costs are distributed over a smaller population base.

Income. The median per capita income of a county's residents is related to a county's expenditure level in several ways. Per capita income is indirectly related to a county's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a county's tax capacity. Poverty rates, in turn, will be higher creating greater demand for public services.

B. Geographic location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can make quite a difference for an entire region.

Several regions of Minnesota have had greater economic difficulties than the rest of the state. Declines in industries or companies that dominate local economies may result in a higher level of need for public assistance. The current crises in farming may result in lower property values and a decline in revenues for counties whose economies are primarily agriculturally-based. Counties located in these areas may have more difficulty raising revenues, and also may face higher demands for public services.

C. Revenue sources

Tax Capacity Per Capita. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs. The greater the amount and types of revenue available to a county, the more it will spend. The more it costs to provide services in a county, the more funds the county will need to raise.

Enterprise Funds. This report does not reflect expenditures accounted for in enterprise funds. The most common enterprise funds are for sanitation, hospitals, nursing homes, and nursing services. Several counties operate arenas, convention centers and other entertainment facilities and report their financial activities in enterprise funds. Counties that offer these services and account for them in

the General Fund or Special Revenue Funds will show higher per capita expenditures in this report than those that provide the services through enterprise funds.

D. Shared services, joint powers agreements

A significant practice among counties is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow counties to provide services jointly with other counties and thus pool their resources.

Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis. The importance of shared services and joint powers agreements on this per capita analysis of county expenditures has to do primarily with the population number used to determine the per capita rates.

The Office of the State Auditor does not collect information on joint powers agreements such that it would enable us to divide every expenditure by a different population figure. It is imperative, therefore, that in those instances where one county's expenditures appear higher than the average, the reader exercise caution in interpreting the numbers and investigate further into the possible sharing of services and/or the use of joint powers.

E. Proximity to county, regional, or state-run programs/facilities

If your neighbor has a pool and they are willing to let you use it, you probably won't install one of your own. Counties are subject to the same effect of proximity. Similarly, counties located close to a regional or state park may opt not to develop or expand their own park program.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service needs and costs. Counties that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Source of labor

The extent to which a county depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts for specific projects or for general services. Besides lower wages to part-time employees, an important reduction created through these types of arrangements is in the area of fringe benefits, which are not generally paid either to part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some counties' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult for these counties to control.

G. Other factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by natural disasters, such as floods, may have higher public safety, streets and highways, and infrastructure costs for a year or two. During winters in which there is an unusually high snow fall, counties may have increased expenditures for snow removal.

There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials to better understand each county's per capita expenditures.