

Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 1998



September 29, 2000

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1998 Finances of Minnesota Counties

Governmental Revenues

Counties raised \$3.57 billion to finance public services in 1998. This represents an increase of 2.3 percent over 1997 revenues. The principal sources of revenues for Minnesota counties were: intergovernmental revenues, which accounted for 41.4 percent of total revenues; taxes, which accounted for 39.2 percent of total revenues; and charges for services, which accounted for 8.9 percent of total revenues.

! ***Intergovernmental revenues.*** Intergovernmental revenues were the largest source of revenues for counties in 1998, accounting for 41.4 percent of all county revenues. This category, which includes grants and aids from federal, state and local governments, totaled \$1.48 billion in 1998. Intergovernmental revenues increased 6.9 percent between 1997 and 1998.

State grants and aids. The state provided the largest share of intergovernmental revenues to counties in 1998. State grants and aids to counties totaled \$1.14 billion and accounted for 77.4 percent of intergovernmental revenues in 1998. This represents an increase of \$153.9 million over 1997. This increase was due in part to a reclassification of certain charges for services and federal grants as state human services grants.

The principal state aids and grants for counties were: human services aid, which accounted for 10.9 percent of total revenues; highway aid, which accounted for 8.9 percent of total revenues; and all other state aid, which accounted for 5.5 percent of total revenues. Between 1997 and 1998, human services aid increased 44.3 percent; highway aid increased 1.4 percent; and all other state aid increased 8.6 percent.

The categories showing the greatest percent increase were Public Employee Retirement Association (PERA) aid and police aid, which increased 900.5 percent and 52.9 percent respectively. PERA aid was initiated in 1997 to compensate local governments for an increase to the employer contribution rate for PERA. The changes to the employer contribution share went into effect July 1, 1997, and counties received PERA aid for the six remaining months of 1997. In 1998, counties received the full 12 months of PERA aid. The increase in police aid is the result of legislative changes to the formula used to compensate local governments for the pension costs of peace officers.

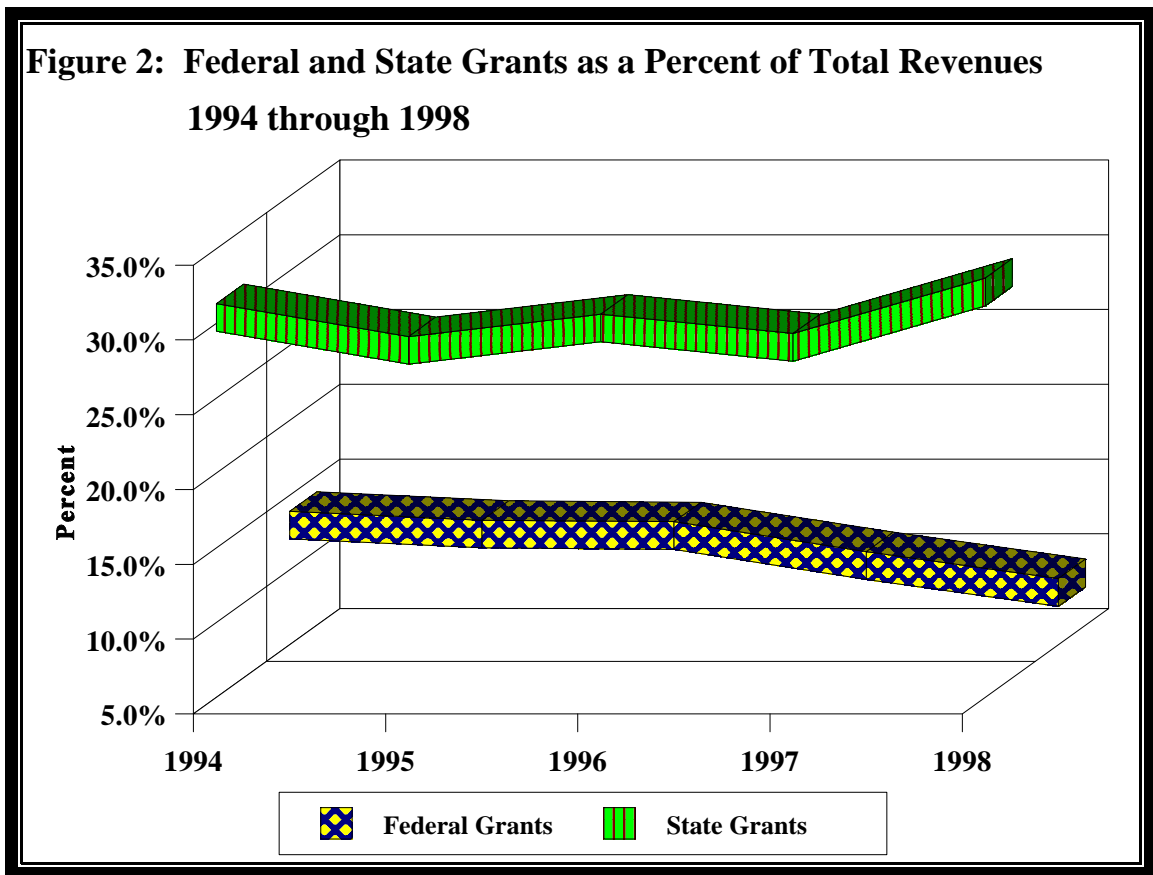
Federal grants and aids. The federal government provided revenues of \$301.7 million to Minnesota counties in 1998, down \$59.0 million or 16.4 percent from 1997. The share of revenues derived from federal grants decreased from 10.3 percent in 1997 to 8.5 percent in 1998.

Human services grants were the largest source of federal aid for counties. Human services grants and aids to counties totaled \$194.8 million in 1998, down from \$247.5 million in 1997. This large decrease reflects the continuing reclassification of certain federal grants as state human services aid.

Federal disaster payments were substantially less in 1998. Federal disaster aid to counties totaled \$11.3 million in 1998. This represents a decrease of 65.3 percent from 1997. Federal disaster aid was unusually high in 1997 due to weather-related events that resulted in disaster declarations for seventy-five counties.¹

Local unit grants. Grants from local governments to counties totaled \$31.6 million in 1998. This represents an increase of 1.0 percent over 1997.

Figure 1 illustrates federal and state grants as a percent of total revenues for the years 1994 through 1998.



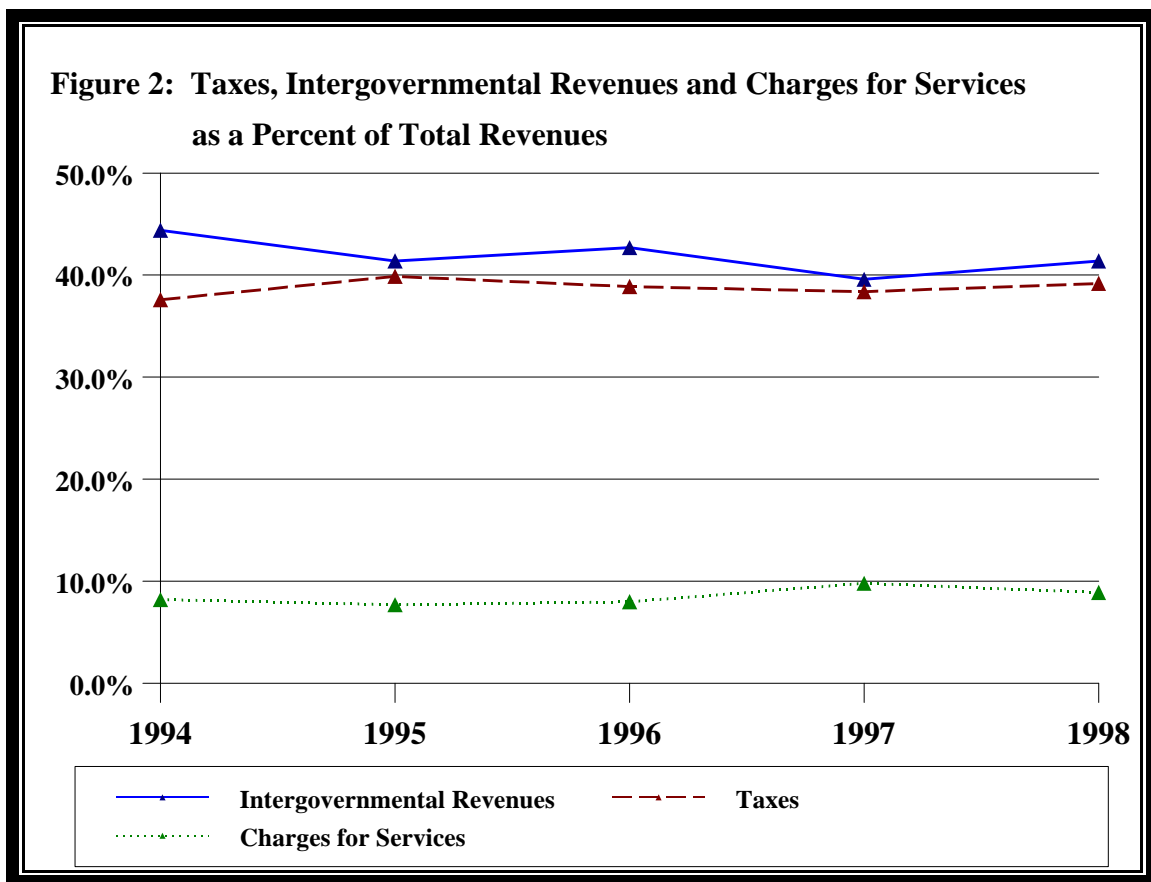
! **Taxes.** Tax revenues, which totaled \$1.40 billion in 1998, accounted for 39.2 percent of county revenues.² Tax revenues increased \$58.9 million or 4.4 percent between 1997 and 1998.

¹ Source: *A Decade of Minnesota Disasters - A Historical Look at Minnesota Disasters in the 1990's*, Division of Emergency Management, Minnesota Department of Public Safety.

² County tax revenues include property taxes, tax increments, gravel taxes, mortgage registry taxes, deed taxes, and interest and penalties from delinquent taxes.

! **Charges for services.** Counties received revenues from charges for services totaling \$315.9 million in 1998. This represents a decrease of \$26.8 million or 7.8 percent from 1997. The large decrease was primarily the result of a reclassification of certain human services charges as state human services grants. There has been an on-going reclassification of certain payments or reimbursements made to counties for services they provide on behalf of the state and federal government. In 1997, twenty-seven counties classified these payments as charges for services and the others classified them as federal human services grants. In 1998, all but two counties classified these revenues as state human services grants.

Figure 2 provides a comparison of taxes, intergovernmental revenues, and charges for services as a percent of total revenues for the years 1994 through 1998.



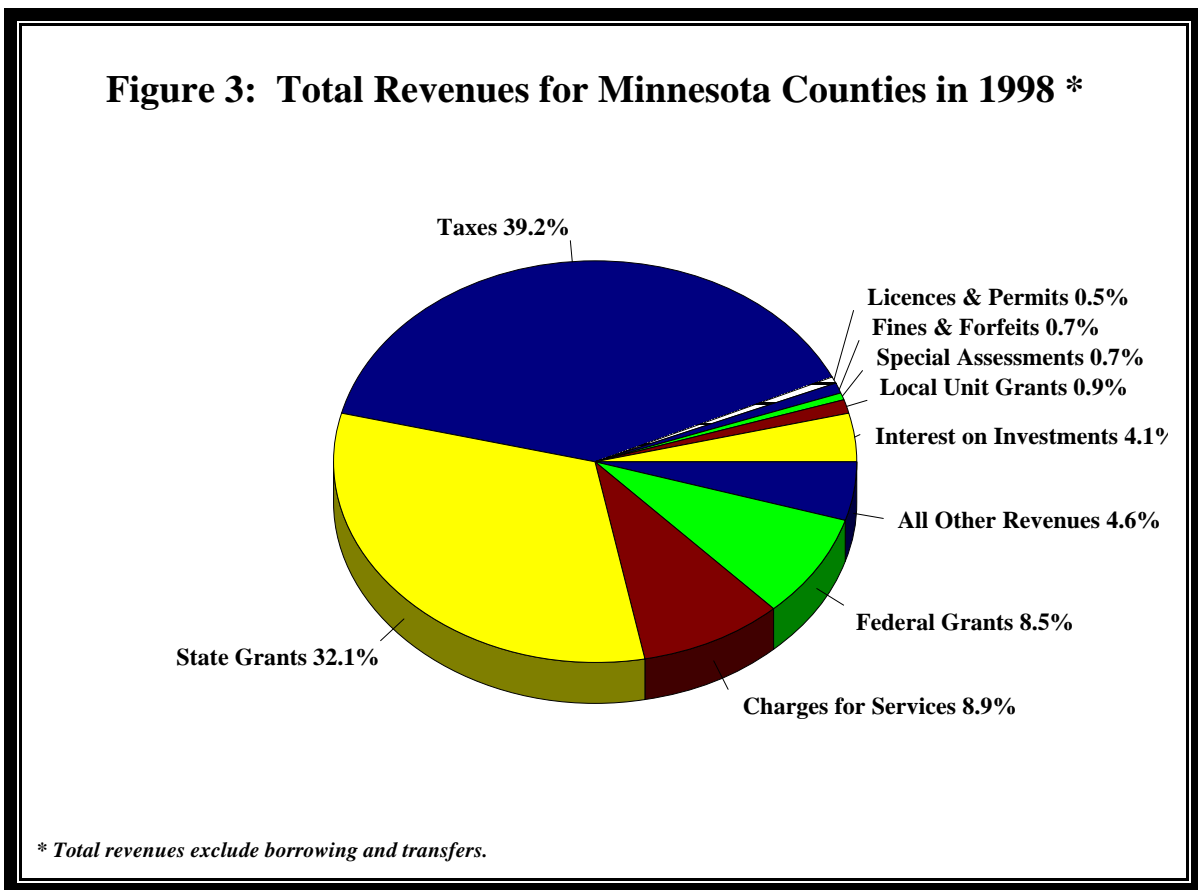
! **Fines and forfeits.** Revenues from fines and forfeits totaled \$24.9 million in 1998. This represents an increase of 8.3 percent over the amount collected in 1997.

! **Interest on investments.** Interest on investments totaled \$145.9 million in 1998. This represents a decrease of \$18.6 million or 11.3 percent from 1997. The decrease in this category is largely attributable to Hennepin County. If Hennepin County is removed from the statewide totals for interest on investments, the category actually increased \$2.1 million or 2.0 percent between 1997 and 1998.

Hennepin County's interest on investments decreased \$20.6 million or 35.3 percent between 1997 and 1998. The decrease in part reflects the county's decision to exclude a deferred compensation expendable trust fund from its financial statements. The county determined that the plan was an annuity contract rather than an expendable trust and did not need to be included in the county's financial statements. The expendable trust had a \$109 million fund balance that earned a significant amount of interest income during 1997.

! **Other sources of revenues.** Other sources of county revenues that changed significantly between 1997 and 1998 were: special assessments, which increased 9.9 percent; licenses and permits, which increased 8.3 percent; and "all other revenues," which decreased 17.8 percent;

Figure 3 illustrates the proportion of revenue that each source provides.



Governmental Expenditures

Current Expenditures

Minnesota's 87 counties had total current expenditures of \$3.01 billion in 1998.³ This represents an increase of \$145.5 million or 5.1 percent over 1997.

- ! ***Human services programs.*** Counties spent \$1.20 billion on human services programs in 1998. This was more than double any other current expenditure. Human services expenditures rose 2.6 percent between 1997 and 1998.

The category of human services expenditures is made up of social services, income maintenance, and "other" human services expenditures. Between 1997 and 1998, counties decreased expenditures for income maintenance programs by 24.7 percent. Counties "other" human services current expenditures rose by 12.7 percent and social services expenditures increased by 13.3 percent.

- ! ***General government services.*** Counties spent \$537.5 million on general government services in 1998, accounting for 17.9 percent of all current expenditures. Spending on general government services rose \$55.1 million or 11.4 percent between 1997 and 1998.

- ! ***Public safety.*** Spending on public safety, which includes expenditures for sheriff, corrections, and other safety-related services, totaled \$578.9 million in 1998. This was an increase of \$51.3 million or 9.7 percent over 1997.

Public safety continues to consume a greater proportion of county budgets. In 1994, public safety accounted for 16.4 percent of current expenditures; in 1998, public safety represented 19.3 percent of current expenditures. During those five years, public safety current expenditures rose 38.7 percent.

- ! ***Streets and highways.*** Current expenditures for streets and highways totaled \$255.4 million in 1998. This category of spending decreased \$21.6 million or 7.8 percent between 1997 and 1998. The decrease reflects unusually high expenditures in 1997 due to weather-related costs such as snow removal and flood repairs that were not repeated in 1998.

Streets and highways current expenditures do not include expenditures for road construction and equipment purchases. Counties spent \$305.4 million on these activities in 1998.

- ! ***Other current expenditures.*** Between 1997 and 1998, Minnesota counties increased spending on culture and recreation activities by \$6.1 million or 6.5 percent, conservation of natural resources by \$4.2 million or 6.8 percent, and health by \$15.2 million or 10.8 percent.

³ Current expenditures exclude capital outlays, debt service, and transfers to other funds.

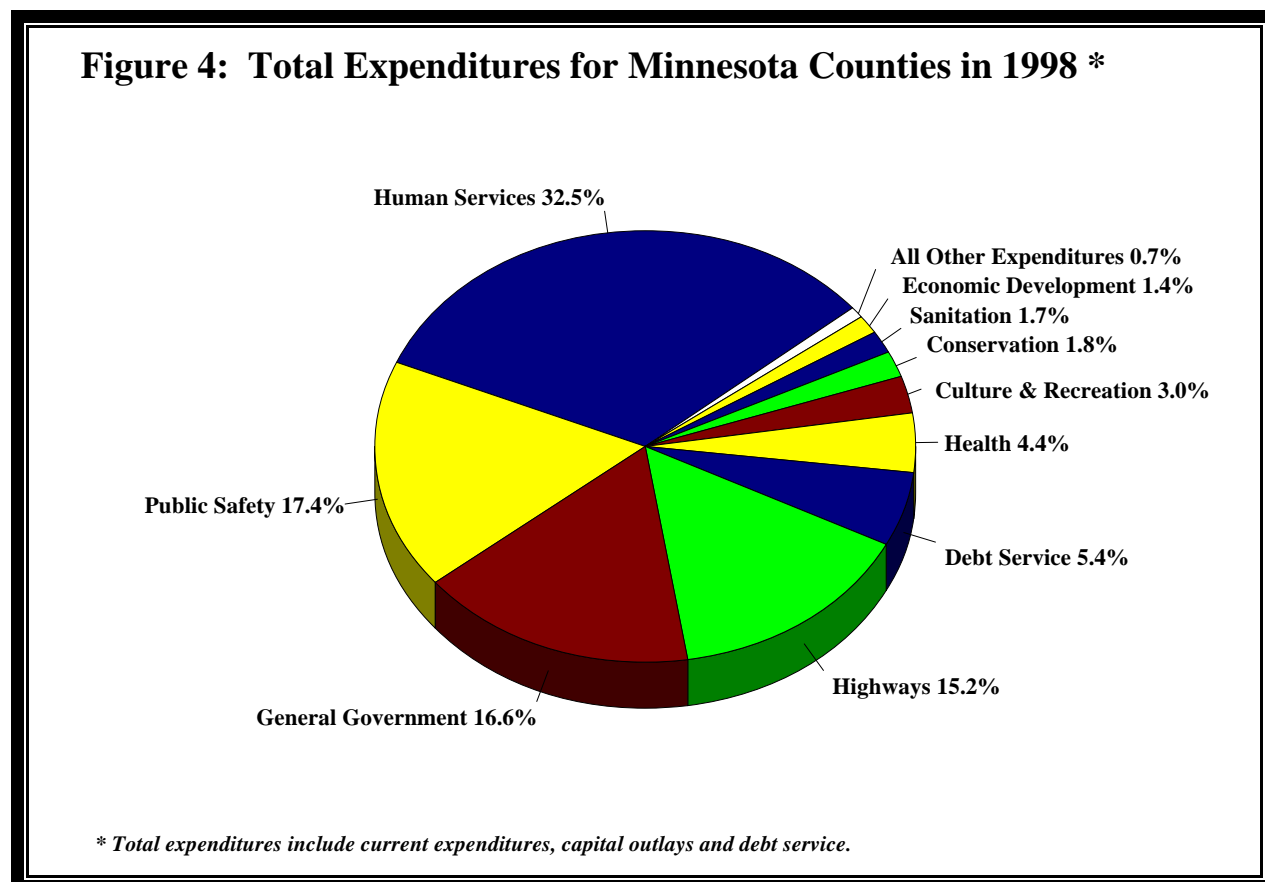
Capital Outlay and Debt Service

In addition to current expenditures of \$3.01 billion, counties spent \$491.3 million on capital purchases and projects and \$198.9 million on debt service in 1998.⁴ Capital spending was down \$20.5 million or 4.0 percent, and debt service expenditures rose \$57.4 million or 40.5 percent between 1997 and 1998.

The largest category of capital outlays for counties was streets and highways. Counties spent \$305.4 million on street and highway capital projects in 1998. This represented 62.2 percent of all county capital outlays. General government capital outlays totaled \$75.1 million and accounted for 15.3 percent of capital outlays.

Streets and highways capital projects accounted for 62.2 percent of all capital outlays for counties in 1998.

Figure 4 provides a summary of total governmental expenditures that includes current expenditures, capital outlays, and debt service.



⁴

Debt service does not include enterprise fund debt service payments.

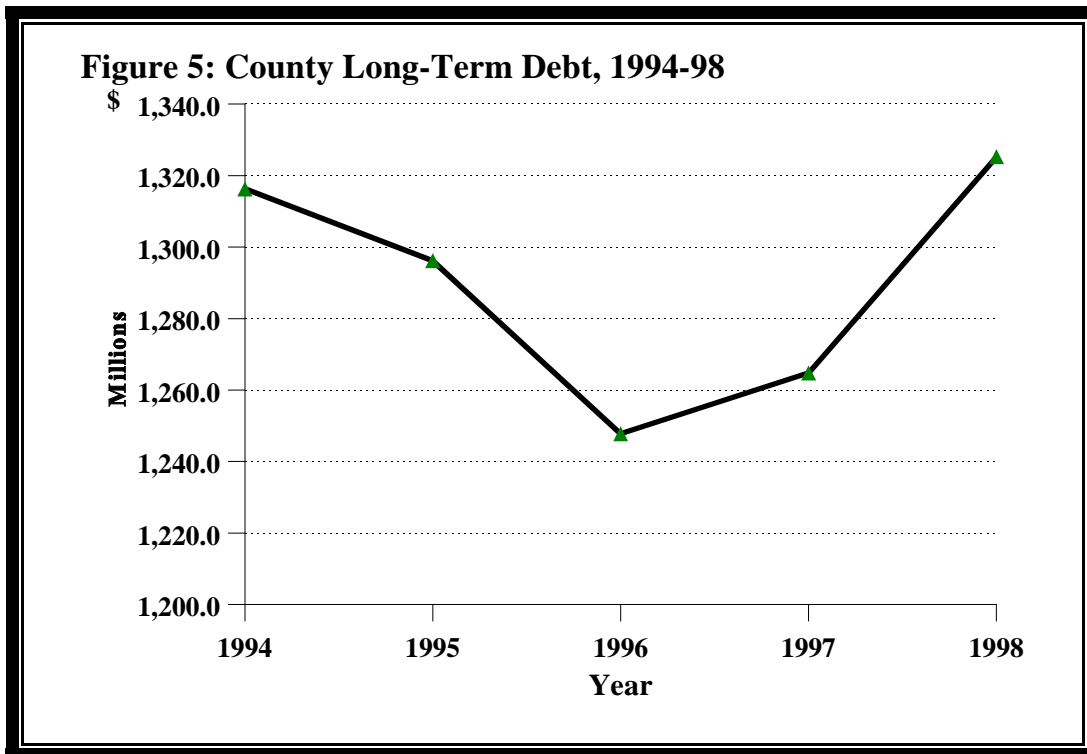
Borrowing and Indebtedness

The amount of bonds and other long-term debt issued by counties totaled \$244.9 million in 1998. This represents an increase of \$43.1 million or 21.4 percent over 1997.⁵ Counties issued bonds totaling \$188.2 million and other long-term debt of \$56.7 million in 1998.

Counties held bonded debt of \$1.08 billion at the end of 1998. This was an increase of \$37.7 million or 3.6 percent over 1997. Counties retired bonds totaling \$149.2 million in 1998, compared to \$101.6 million in 1997. Counties also reported liabilities for compensated absences totaling \$218.0 million and other long-term debt totaling \$245.5 million in 1998.

On a per capita basis, there was a wide variance among counties in the amount of long-term debt held. The average per capita long-term debt for counties (excluding compensated absences) was \$277. Per capita long-term debt ranged from a high of \$3,271 in Cook County to no debt in seven counties. Cook County's per capita long term-debt was more than double that of any other county, and almost twelve times as high as the average for counties. The long-term debt issued by Cook County is primarily for three projects: the Superior National Golf Course at Lutsen, the Northshore Hospital and Nursing Home, and the county government center/jail.

Figure 5 summarizes county long-term debt for the years 1994 through 1998.



⁵ Does not include borrowing by enterprise funds.

Public Service Enterprises

Counties also provided services through county-established enterprises that are intended to be self-sustaining through fees and user charges. Hospitals, nursing homes, and solid-waste management facilities are commonly operated as enterprises. In county enterprise funds, revenues derived from user fees and charges are often supplemented by taxes and intergovernmental grants. When these additional revenues are not enough to cover expenses, counties must draw down fund balances, transfer revenues from other funds, or borrow.

In 1998, county enterprise operations had operating expenses of \$650.4 million and operating revenues of \$627.5 million, resulting in an operating loss of \$22.9 million. County enterprises had nonoperating expenses of \$9.8 million and nonoperating revenues of \$41.5 million, resulting in a profit of \$8.8 million. Net income increased 728.6 percent between 1997 and 1998.

The majority of the increase in net income was attributable to Hennepin County's solid waste enterprise fund. The county had unusually high expenditures in 1997 due to the settlement of two lawsuits related to the county's waste designation ordinance. The costs of the settlement created a significant net loss for the enterprise fund that affected the aggregate profit/(loss) for all enterprise funds. The large settlement expenditures were not repeated in 1998 resulting in a significant increase in the statewide net profit for all public service enterprises. Hennepin county's enterprise funds posted a net loss of \$13.7 million in 1997, compared to a net profit of \$115,851 profit in 1998.

Figure 6 on page 8 and figure 7 on page 9 summarize county enterprise operations.

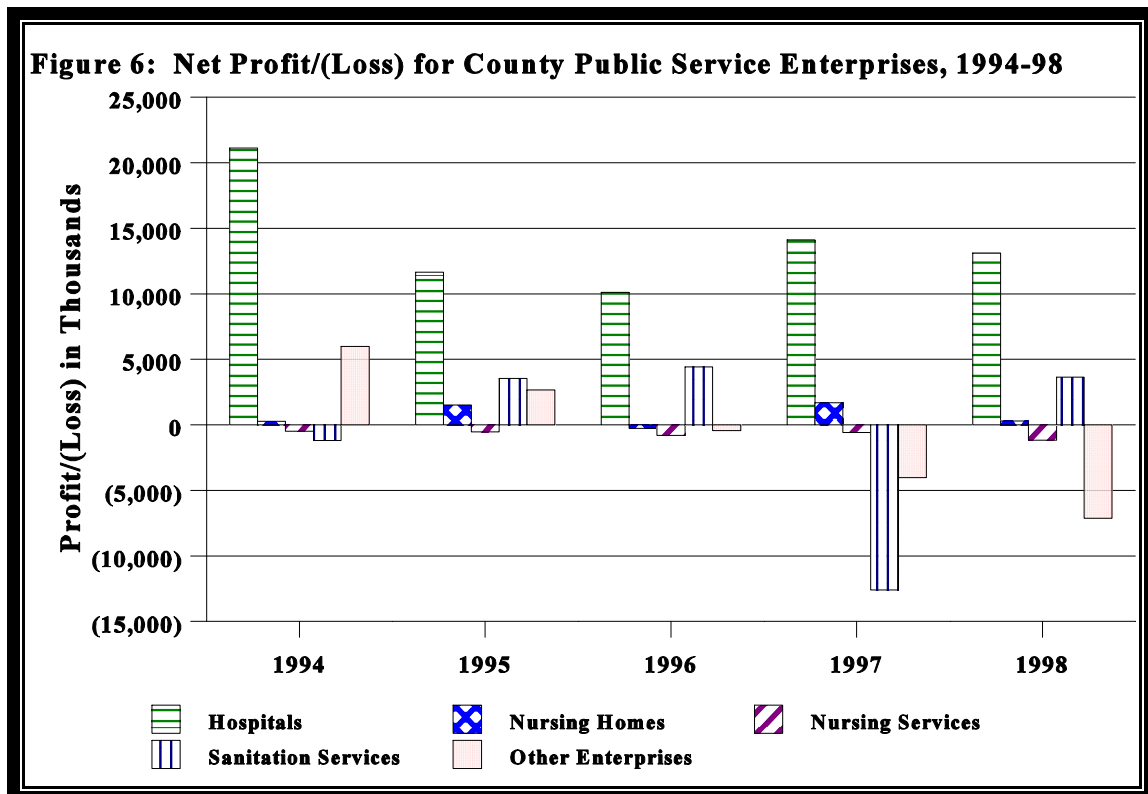


Figure 7: County Public Service Enterprises, 1997-98

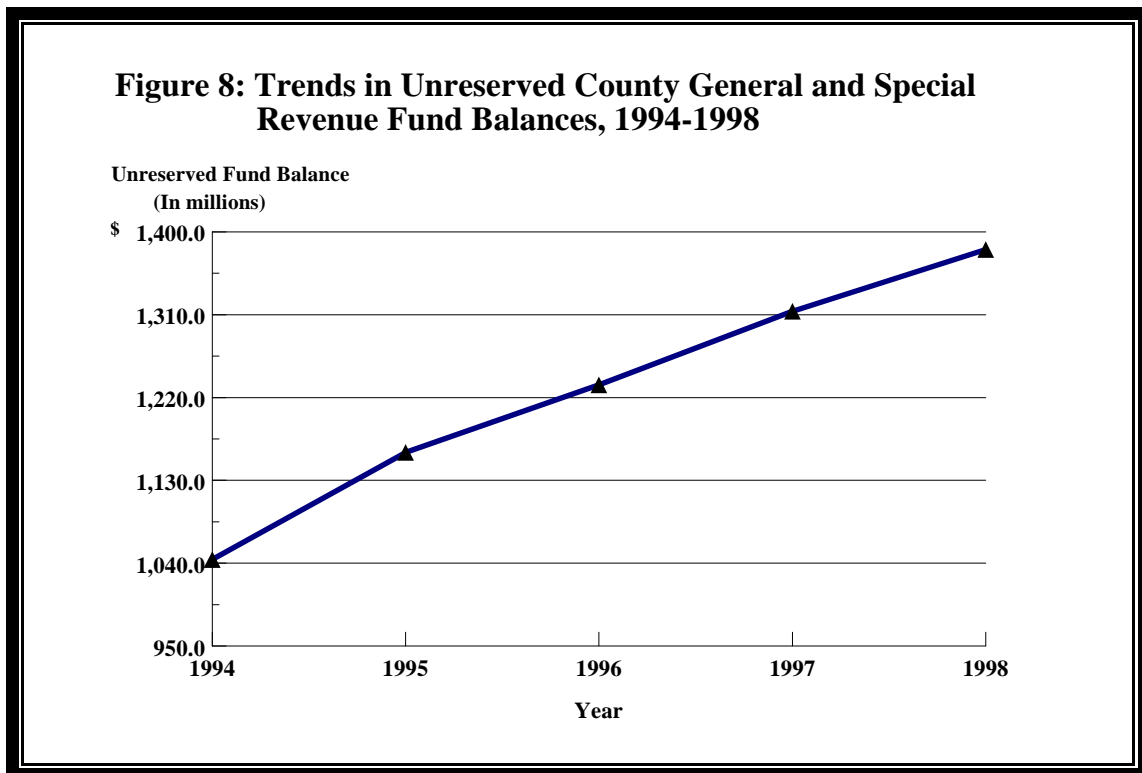
Public Service Enterprise	1997 Amount	1998 Amount	Percent Change
Hospitals			
Operating Revenues	\$392,968,643	\$404,356,856	2.9%
Operating Expenses	397,225,840	410,517,571	3.3%
Operating Income (Loss)	(4,257,197)	(6,160,715)	-44.7%
Non-operating Revenues	22,334,852	22,622,247	1.3%
Non-operating Expenses	3,951,076	3,344,166	-15.4%
Net Income (Loss)	<u>14,126,579</u>	<u>13,117,366</u>	<u>-7.1%</u>
Nursing Homes			
Operating Revenues	57,086,658	54,003,651	-5.4%
Operating Expenses	55,668,424	53,856,201	-3.3%
Operating Income (Loss)	1,418,234	147,450	-89.6%
Non-operating Revenues	590,193	246,595	-58.2%
Non-operating Expenses	323,852	95,959	-70.4%
Net Income (Loss)	<u>1,684,575</u>	<u>298,086</u>	<u>-82.3%</u>
Nursing Services			
Operating Revenues	4,992,593	3,505,301	-29.8%
Operating Expenses	8,322,638	6,985,950	-16.1%
Operating Income (Loss)	(3,330,045)	(3,480,649)	-4.5%
Non-operating Revenues	2,741,301	2,328,518	-15.1%
Non-operating Expenses	498	0	-100.0%
Net Income (Loss)	<u>(589,242)</u>	<u>(1,152,131)</u>	<u>-95.5%</u>
Sanitation Services			
Operating Revenues	85,244,465	79,342,821	-6.9%
Operating Expenses	107,647,656	86,440,978	-19.7%
Operating Income (Loss)	(22,403,191)	(7,098,157)	68.3%
Non-operating Revenues	15,506,376	14,878,154	-4.1%
Non-operating Expenses	5,711,815	4,135,056	-27.6%
Net Income (Loss)	<u>(12,608,630)</u>	<u>3,644,941</u>	<u>128.9%</u>
Other Enterprise Services			
Operating Revenues	82,069,594	86,298,398	5.2%
Operating Expenses	85,667,701	92,638,961	8.1%
Operating Income (Loss)	(3,598,107)	(6,340,563)	-76.2%
Non-operating Revenues	1,445,271	1,406,924	-2.7%
Non-operating Expenses	1,880,756	2,192,443	16.6%
Net Income (Loss)	<u>(4,033,592)</u>	<u>(7,126,082)</u>	<u>-76.7%</u>

Fund Balances of the General Fund and Special Revenue Funds

The unreserved fund balances in the General and Special Revenue Funds (hereinafter unreserved fund balances) of counties totaled \$1.38 billion in 1998. This represents an increase of 5.1 percent over the unreserved fund balances in 1997. The largest unreserved fund balance increase was posted by Cottonwood County, whose fund balance increased by 136.0 percent between 1997 and 1998. The largest fund balance decrease was recorded by Kandiyohi County, whose fund balance dropped by 23.1 percent between 1997 and 1998. From 1997 to 1998, 67 counties increased their unreserved fund balance and 20 counties decreased their fund balance.

Comparing county unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. Counties should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. County unreserved fund balances as a percent of total current expenditures averaged 45.9 percent in 1998. Unreserved fund balances as a percent of total current expenditures ranged from 160.9 percent in Mower County to 21.4 percent in Stearns County. Mower County had total current expenditures of \$20.8 million and an unreserved fund balance of \$33.5 million. Stearns County had total current expenditures of \$58.7 million and an unreserved fund balance of \$12.5 million. For a further discussion of fund balances, please see Appendix A.

Figure 8 shows a five-year trend in the unreserved fund balances in the General and Special Revenue Funds of counties.



**SUMMARY OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1994 through 1998

	1994		1995		1996		1997		1998		1997/1998 % Increase [Decrease]	5-Year Change
Population (1998 Estimate) [*]	4,570,355		4,626,514		4,682,748		4,735,830		4,782,264			
Net Taxable Tax Capacity	3,157,983,863		3,080,442,998		3,270,206,603		3,496,965,884		3,401,524,623			
1997 Net Tax Levy (Collectible in 1998)	1,048,694,974		1,110,263,250		1,158,011,791		1,204,601,176		1,250,578,521			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	1,154,044,084	37.6%	1,219,557,842	39.9%	1,279,091,203	38.9%	1,339,136,552	38.4%	1,398,068,522	39.2%	4.4%	21.1%
Special Assessments	18,488,504	0.6%	19,799,459	0.6%	21,893,879	0.7%	24,219,168	0.7%	26,612,112	0.7%	9.9%	43.9%
Licenses and Permits	12,535,135	0.4%	13,025,820	0.4%	14,154,643	0.4%	15,020,289	0.4%	16,265,881	0.5%	8.3%	29.8%
Intergovernmental Revenues												
Federal Grants												
Highways	43,077,024	1.4%	31,579,582	1.0%	55,781,812	1.7%	25,657,058	0.7%	10,901,800	0.3%	-57.5%	-74.7%
Human Services	307,875,304	10.0%	294,374,729	9.6%	300,489,397	9.1%	247,505,161	7.1%	194,818,102	5.5%	-21.3%	-36.7%
Disaster	---	---	---	---	4,249,279	0.1%	32,583,517	0.9%	11,309,261	0.3%	-65.3%	---
All Other	48,485,400	1.6%	52,540,737	1.7%	43,206,568	1.3%	55,025,434	1.6%	84,713,425	2.4%	54.0%	74.7%
Total Federal Grants	399,437,728	13.0%	378,495,048	12.4%	403,727,056	12.3%	360,771,170	10.3%	301,742,588	8.5%	-16.4%	-24.5%
State Grants												
HACA	193,382,542	6.3%	195,648,709	6.4%	182,541,986	5.6%	186,409,166	5.3%	194,076,301	5.4%	4.1%	0.4%
Manufactured Home HACA	1,505,948	0.0%	1,602,812	0.1%	1,563,036	0.0%	1,625,873	0.0%	1,819,146	0.1%	11.9%	20.8%
Local Performance Aid	---	---	---	---	---	---	4,497,655	0.1%	6,758,400	0.2%	50.3%	---
Attached Machinery Aid	2,337,613	0.1%	2,337,518	0.1%	2,381,787	0.1%	2,388,282	0.1%	2,381,787	0.1%	-0.3%	1.9%
Disparity Reduction Aid	14,962,820	0.5%	15,614,314	0.5%	15,645,995	0.5%	15,804,338	0.5%	14,364,514	0.4%	-9.1%	-4.0%
Highways	272,869,126	8.9%	280,724,805	9.2%	327,700,079	10.0%	314,958,516	9.0%	319,256,359	8.9%	1.4%	17.0%
Human Services	284,954,527	9.3%	221,363,611	7.2%	275,548,377	8.4%	269,000,940	7.7%	388,250,933	10.9%	44.3%	36.3%
Criminal Justice Aid	---	---	---	---	10,925,621	0.3%	12,406,645	0.4%	13,153,354	0.4%	6.0%	---
PERA Aid	---	---	---	---	---	---	451,392	0.0%	4,516,097	0.1%	900.5%	---
Police Aid	---	---	---	---	1,909,566	0.1%	2,652,907	0.1%	4,056,729	0.1%	52.9%	---
All Other	164,192,162	5.3%	145,025,480	4.7%	158,323,670	4.8%	180,397,448	5.2%	195,828,028	5.5%	8.6%	19.3%
Total State Grants	934,204,738	30.4%	862,317,249	28.2%	976,540,117	29.7%	990,593,162	28.4%	1,144,461,648	32.1%	15.5%	22.5%
Local Units Grants	29,763,977	1.0%	25,282,354	0.8%	24,400,651	0.7%	31,250,086	0.9%	31,551,520	0.9%	1.0%	6.0%
Total Intergovernmental Revenues	1,363,406,443	44.4%	1,266,094,651	41.4%	1,404,667,824	42.7%	1,382,614,418	39.6%	1,477,755,756	41.4%	6.9%	8.4%
Charges for Services	252,524,870	8.2%	236,491,676	7.7%	262,061,195	8.0%	342,736,671	9.8%	315,932,687	8.9%	-7.8%	25.1%
Fines and Forfeits	18,171,962	0.6%	20,325,395	0.7%	20,927,004	0.6%	22,992,324	0.7%	24,893,772	0.7%	8.3%	37.0%
Interest Earnings	101,863,561	3.3%	123,225,135	4.0%	123,410,740	3.8%	164,477,943	4.7%	145,919,399	4.1%	-11.3%	43.2%
All Other Revenues	151,276,798	4.9%	157,545,052	5.2%	161,280,473	4.9%	198,089,671	5.7%	162,738,107	4.6%	-17.8%	7.6%
Total Revenues	3,072,311,357	100.0%	3,056,065,030	100.0%	3,287,486,961	100.0%	3,489,287,036	100.0%	3,568,186,236	100.0%	2.3%	16.1%
Other Financing Sources												
Borrowing												
Bonds Issued	57,922,246		68,239,500		55,286,541		140,329,774		187,983,870			
Other Long-term Debt	20,176,847		15,286,323		27,517,408		45,438,585		22,247,172			
Total Borrowing	78,099,093		83,525,823		82,803,949		185,768,359		210,231,042			
Other Sources	1,640,275		392,388		933,117		3,559,259		1,039,120			
Transfers From												
- Enterprise Funds	1,016,805		661,879		1,020,365		450,614		1,559,455			
- Governmental Funds	72,427,131		59,063,332		76,838,142		120,396,829		148,717,485			
Total Revenues and Other Sources	3,225,494,661		3,199,708,452		3,449,082,534		3,799,462,097		3,929,733,338			

Note: [*] The population estimates are provided by the State Demographer.

	1994		1995		1996		1997		1998		1997/1998	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
EXPENDITURES												
General Government - Current Expenditures	418,235,056	13.5%	432,323,344	14.1%	456,419,322	13.8%	482,388,917	13.7%	537,488,974	14.5%	11.4%	28.5%
- Capital Outlay	62,203,719	2.0%	47,024,301	1.5%	70,135,195	2.1%	105,435,493	3.0%	75,050,953	2.0%	-28.8%	20.7%
Total General Government	480,438,775	15.5%	479,347,645	15.7%	526,554,517	15.9%	587,824,410	16.7%	612,539,927	16.6%	4.2%	27.5%
Public Safety - Sheriff	161,931,236	5.2%	176,568,088	5.8%	189,596,292	5.7%	247,322,267	7.0%	228,807,070	6.2%	-7.5%	41.3%
- Corrections	186,988,779	6.0%	199,477,204	6.5%	215,090,412	6.5%	195,550,308	5.6%	255,228,573	6.9%	30.5%	36.5%
- All Other	68,472,820	2.2%	72,127,036	2.4%	78,184,423	2.4%	84,736,349	2.4%	94,824,208	2.6%	11.9%	38.5%
- Capital Outlay	23,702,410	0.8%	29,796,271	1.0%	29,651,217	0.9%	52,782,029	1.5%	64,423,361	1.7%	22.1%	171.8%
Total Public Safety	441,095,245	14.2%	477,968,599	15.6%	512,522,344	15.4%	580,390,953	16.5%	643,283,212	17.4%	10.8%	45.8%
Streets and Highways - Administration	27,417,511	0.9%	29,094,945	1.0%	27,424,200	0.8%	28,369,209	0.8%	29,087,322	0.8%	2.5%	6.1%
- Maintenance	187,592,145	6.0%	189,779,318	6.2%	210,257,880	6.3%	248,638,312	7.1%	226,340,683	6.1%	-9.0%	20.7%
- Capital Outlay	302,849,272	9.8%	301,132,228	9.8%	359,177,634	10.8%	302,912,919	8.6%	305,369,052	8.3%	0.8%	0.8%
Total Streets and Highways	517,858,928	16.7%	520,006,491	17.0%	596,859,714	18.0%	579,920,440	16.5%	560,797,057	15.2%	-3.3%	8.3%
Sanitation - Current Expenditures	49,772,485	1.6%	48,526,968	1.6%	51,787,608	1.6%	61,761,519	1.8%	61,172,389	1.7%	-1.0%	22.9%
- Capital Outlay	4,496,739	0.1%	1,819,272	0.1%	658,030	0.0%	538,387	0.0%	365,633	0.0%	-32.1%	-91.9%
Total Sanitation	54,269,224	1.7%	50,346,240	1.6%	52,445,638	1.6%	62,299,906	1.8%	61,538,022	1.7%	-1.2%	13.4%
Human Services - Income Maintenance	369,434,461	11.9%	284,233,963	9.3%	344,441,010	10.4%	323,124,968	9.2%	243,255,550	6.6%	-24.7%	-34.2%
- Social Services	531,230,808	17.1%	511,393,996	16.7%	526,675,556	15.9%	540,310,887	15.4%	612,098,523	16.6%	13.3%	15.2%
- All Other	249,217,511	8.0%	246,499,960	8.1%	261,803,418	7.9%	301,481,151	8.6%	339,680,261	9.2%	12.7%	36.3%
- Capital Outlay	6,050,177	0.2%	8,671,392	0.3%	7,010,036	0.2%	6,939,512	0.2%	7,127,161	0.2%	2.7%	17.8%
Total Human Services	1,155,932,957	37.3%	1,050,799,311	34.3%	1,139,930,020	34.4%	1,171,856,518	33.3%	1,202,161,495	32.5%	2.6%	4.0%
Health - Current Expenditures	115,069,637	3.7%	120,362,117	3.9%	125,930,244	3.8%	141,061,196	4.0%	156,248,888	4.2%	10.8%	35.8%
- Capital Outlay	10,826,452	0.3%	5,960,306	0.2%	7,149,355	0.2%	14,938,248	0.4%	6,559,082	0.2%	-56.1%	-39.4%
Total Health	125,896,089	4.1%	126,322,423	4.1%	133,079,599	4.0%	155,999,444	4.4%	162,807,970	4.4%	4.4%	29.3%
Culture and Recreation												
Libraries - Current Expenditures	48,763,436	1.6%	51,982,204	1.7%	55,141,172	1.7%	58,840,382	1.7%	61,344,058	1.7%	4.3%	25.8%
- Capital Outlay	9,676,974	0.3%	8,768,543	0.3%	7,686,480	0.2%	7,288,443	0.2%	7,890,497	0.2%	8.3%	-18.5%
Parks and Recreation - Current Expenditures	27,038,334	0.9%	31,979,418	1.0%	34,938,680	1.1%	34,363,622	1.0%	37,917,313	1.0%	10.3%	40.2%
- Capital Outlay	3,395,376	0.1%	1,973,108	0.1%	7,442,126	0.2%	7,163,498	0.2%	2,660,664	0.1%	-62.9%	-21.6%
Total Culture and Recreation	88,874,120	2.9%	94,703,273	3.1%	105,208,458	3.2%	107,655,945	3.1%	109,812,532	3.0%	2.0%	23.6%
Conservation of Natural Resources - Current Expenditures	48,003,304	1.5%	51,644,075	1.7%	54,789,030	1.7%	61,592,846	1.8%	65,810,314	1.8%	6.8%	37.1%
- Capital Outlay	41,876	0.0%	124,555	0.0%	720,138	0.0%	309,772	0.0%	810,761	0.0%	161.7%	1836.1%
Total Conservation of Natural Resources	48,045,180	1.5%	51,768,630	1.7%	55,509,168	1.7%	61,902,618	1.8%	66,621,075	1.8%	7.6%	38.7%
Economic Development - Current Expenditures	31,814,869	1.0%	37,905,935	1.2%	32,271,541	1.0%	31,375,190	0.9%	36,851,364	1.0%	17.5%	15.8%
- Capital Outlay	6,139	0.0%	66,557	0.0%	912,508	0.0%	7,419,503	0.2%	15,815,138	0.4%	113.2%	***
Total Economic Development	31,821,008	1.0%	37,972,492	1.2%	33,184,049	1.0%	38,794,693	1.1%	52,666,502	1.4%	35.8%	65.5%
All Other - Current Expenditures	18,150,818	0.6%	22,755,037	0.7%	18,761,662	0.6%	19,943,090	0.6%	20,231,885	0.5%	1.4%	11.5%
- Capital Outlay	3,421,476	0.1%	2,622,041	0.1%	2,543,205	0.1%	6,053,771	0.2%	5,252,085	0.1%	-13.2%	53.5%
Total All Other	21,572,294	0.7%	25,377,078	0.8%	21,304,867	0.6%	25,996,861	0.7%	25,483,970	0.7%	-2.0%	18.1%
Debt Service - Principal Paid on Bonds	60,199,723	1.9%	73,389,929	2.4%	71,105,799	2.1%	70,956,888	2.0%	109,464,856	3.0%	54.3%	81.8%
- Other Long-term Debt	23,250,170	0.7%	19,223,185	0.6%	19,270,201	0.6%	18,604,876	0.5%	19,218,512	0.5%	3.3%	-17.3%
- Interest and Fiscal Charges	52,586,825	1.7%	53,044,422	1.7%	50,349,405	1.5%	51,949,255	1.5%	70,185,945	1.9%	35.1%	33.5%
Total Current Expenditures	2,539,133,210	81.9%	2,506,653,608	81.9%	2,683,512,450	80.9%	2,860,860,213	81.4%	3,006,387,375	81.3%	5.1%	18.4%
Total Capital Outlay	426,670,610	13.8%	407,958,574	13.3%	493,085,924	14.9%	511,781,575	14.6%	491,324,387	13.3%	-4.0%	15.2%
Total Debt Service	136,036,718	4.4%	145,657,536	4.8%	140,725,405	4.2%	141,511,019	4.0%	198,869,313	5.4%	40.5%	46.2%
Total Expenditures	3,101,840,538	100.0%	3,060,269,718	100.0%	3,317,323,779	100.0%	3,514,152,807	100.0%	3,696,581,075	100.0%	5.2%	19.2%
Other Financing Uses												
Debt Redemption - Refunded Bonds	2,361,373		---		2,380,528		9,325,000		10,685,434			
Other Uses	---		---		46,435		14,710		26,634			
Transfers To - Enterprise Funds	6,799,062		3,154,973		2,249,881		1,910,522		1,772,064			
- Governmental Funds	72,427,131		59,063,332		76,838,142		120,396,829		148,717,485			
Total Expenditures and Other Uses	3,183,428,104		3,122,488,023		3,398,838,765		3,645,799,868		3,857,782,692			

*** Percent change is greater than 1,000%.

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
BY COUNTY
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (1998 Estimate)	14,099	290,871	29,582	37,899	34,431	5,875	55,611
Net Taxable Tax Capacity	9,828,996	182,755,776	15,560,593	13,945,289	16,256,347	3,242,622	35,487,410
1997 Net Tax Levy (Collectible in 1998)	5,436,901	45,325,359	9,257,456	9,979,141	8,818,985	1,807,954	14,059,687
REVENUES							
Taxes	5,962,279	58,734,330	9,736,240	11,161,250	9,080,842	1,893,014	14,340,957
Special Assessments	---	---	495,222	1,175,101	471,154	154,897	702,021
Licenses and Permits	66,374	413,001	186,835	196,765	103,487	16,045	212,459
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	4,152	---	39,078	---
Human Services	578,096	7,838,933	1,349,378	2,957,264	992,854	153,085	2,164,626
Disaster	4,472	123,509	47,177	5,467	36,026	1,733,437	8,589
All Other	658,290	4,313,042	314,282	610,084	134,772	121,787	107,226
Total Federal Grants	1,240,858	12,275,484	1,710,837	3,576,967	1,163,652	2,047,387	2,280,441
State Grants							
HACA	1,412,326	11,804,510	1,025,952	197,816	1,031,051	648,856	2,070,486
Manufactured Home HACA	1,618	282,217	23,383	50,331	35,759	2,277	37,586
Local Performance Aid	---	355,594	37,339	47,201	---	7,585	70,645
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	13,774	175	5,767	518	10,414	112,425	95,928
Highways	2,615,588	6,215,537	3,478,974	3,951,923	2,966,335	1,977,418	3,892,334
Human Services	1,967,652	24,812,647	3,217,468	5,646,934	2,384,132	682,861	5,553,541
Criminal Justice Aid	---	1,736,328	---	240,281	140,945	---	341,313
PERA Aid	---	406,921	---	57,726	56,856	---	---
Police Aid	---	464,761	---	110,116	78,420	---	---
All Other	678,573	7,577,317	993,408	851,702	772,334	510,920	2,920,892
Total State Grants	6,689,531	53,746,106	8,782,291	11,154,548	7,476,246	3,942,342	15,048,042
Local Units Grants	43,475	4,924,921	---	20,000	71,071	2,780	---
Total Intergovernmental Revenues	7,973,864	70,946,511	10,493,128	14,751,515	8,710,969	5,992,509	17,328,483
Charges for Services	778,960	20,602,502	1,982,356	1,862,498	1,701,214	300,727	3,891,509
Fines and Forfeits	214,618	1,472,130	253,672	360,949	195,195	1,087	406,464
Interest Earnings	867,790	7,069,907	1,070,605	1,624,278	870,133	266,971	2,821,245
All Other Revenues	1,574,617	7,845,058	955,591	2,895,797	589,814	300,128	1,525,989
Total Revenues	17,438,502	167,083,439	25,173,649	34,028,153	21,722,808	8,925,378	41,229,127
Other Financing Sources							
Borrowing							
Bonds Issued	45,850	10,300,000	---	---	---	---	4,360,345
Other Long-term Debt	127,150	6,030,000	140,000	20,000	1,625,870	---	30,825
Total Borrowing	173,000	16,330,000	140,000	20,000	1,625,870	---	4,391,170
Other Sources	---	---	---	33,401	8,280	---	---
Transfers From - Enterprise Funds	---	875,000	---	---	---	---	---
- Governmental Funds	33,466	4,409,174	---	66,188	326,009	110,657	2,090,906
Total Revenues and Other Sources	17,644,968	188,697,613	25,313,649	34,147,742	23,682,967	9,036,035	47,711,203

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government - Current Expenditures	2,685,158	28,775,332	3,264,551	4,001,469	3,377,815	848,977	4,751,731
- Capital Outlay	---	5,569,768	---	2,425,120	---	---	2,377,711
Total General Government	2,685,158	34,345,100	3,264,551	6,426,589	3,377,815	848,977	7,129,442
Public Safety - Sheriff	1,366,666	14,699,648	1,979,159	2,475,307	1,556,465	494,402	1,642,986
- Corrections	1,112,922	14,487,723	1,408,082	1,603,073	1,996,515	31,582	2,037,169
- All Other	47,167	477,760	48,329	26,770	40,772	1,173,177	28,232
- Capital Outlay	---	373,120	---	---	3,089,897	---	---
Total Public Safety	2,526,755	30,038,251	3,435,570	4,105,150	6,683,649	1,699,161	3,708,387
Streets and Highways - Administration	274,664	622,565	234,800	263,836	171,967	210,691	310,356
- Maintenance	1,348,115	5,741,480	2,430,323	2,708,934	1,421,511	2,357,292	3,088,277
- Construction	2,187,942	10,947,316	2,844,196	2,644,180	2,782,914	1,328,004	8,323,649
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	3,810,721	17,311,361	5,509,319	5,616,950	4,376,392	3,895,987	11,722,282
Sanitation - Current Expenditures	386,685	5,423,816	1,333,567	2,083,685	368,622	195,310	1,184,826
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	386,685	5,423,816	1,333,567	2,083,685	368,622	195,310	1,184,826
Human Services - Income Maintenance	1,099,657	15,293,609	1,725,607	3,149,718	1,716,721	349,486	2,740,671
- Social Services	2,863,420	27,674,656	6,486,683	9,928,008	4,043,326	889,260	9,708,713
- All Other	---	10,914,497	168,532	147,045	---	92,842	---
- Capital Outlay	---	1,816,701	---	---	---	---	---
Total Human Services	3,963,077	55,699,463	8,380,822	13,224,771	5,760,047	1,331,588	12,449,384
Health - Current Expenditures	627,997	5,005,303	182,400	105,149	770,395	60,015	856,355
- Capital Outlay	---	---	---	---	---	---	---
Total Health	627,997	5,005,303	182,400	105,149	770,395	60,015	856,355
Culture and Recreation							
Libraries - Current Expenditures	118,990	5,601,648	109,855	86,798	276,392	48,709	320,486
- Capital Outlay	---	312,075	---	---	---	---	---
Parks and Recreation - Current Expenditures	322,368	5,452,197	307,313	233,823	61,773	24,952	507,299
- Capital Outlay	---	15,000	---	---	---	---	---
Total Culture and Recreation	441,358	11,380,920	417,168	320,621	338,165	73,661	827,785
Conservation of Natural Resources - Current Expenditures	1,485,053	593,386	652,200	1,006,454	193,923	380,199	1,027,450
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	1,485,053	593,386	652,200	1,006,454	193,923	380,199	1,027,450
Economic Development - Current Expenditures	45,155	6,350,024	454,692	105,289	229,769	814	195,384
- Capital Outlay	---	9,635,288	---	---	---	---	---
Total Economic Development	45,155	15,985,312	454,692	105,289	229,769	814	195,384
All Other - Current Expenditures	---	540,658	134,481	912,926	162,330	116,248	---
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	---	540,658	134,481	912,926	162,330	116,248	---
Debt Service - Principal Paid on Bonds	215,000	3,487,837	477,303	242,500	420,000	15,000	350,000
- Other Long-term Debt	---	4,444,549	53,030	35,934	210,972	---	578,241
- Interest and Fiscal Charges	6,450	6,828,366	235,669	523,263	746,594	11,426	168,311
<i>Total Current Expenditures</i>	<i>13,784,017</i>	<i>147,654,302</i>	<i>20,920,574</i>	<i>28,838,284</i>	<i>16,388,296</i>	<i>7,273,956</i>	<i>28,399,935</i>
<i>Total Capital Outlay</i>	<i>2,187,942</i>	<i>28,669,268</i>	<i>2,844,196</i>	<i>5,069,300</i>	<i>5,872,811</i>	<i>1,328,004</i>	<i>10,701,360</i>
<i>Total Debt Service</i>	<i>221,450</i>	<i>14,760,752</i>	<i>766,002</i>	<i>801,697</i>	<i>1,377,566</i>	<i>26,426</i>	<i>1,096,552</i>
Total Expenditures	16,193,409	191,084,322	24,530,772	34,709,281	23,638,673	8,628,386	40,197,847
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	33,466	4,409,174	---	66,188	326,009	110,657	2,090,906
Total Expenditures and Other Uses	16,226,875	195,493,496	24,530,772	34,775,469	23,964,682	8,739,043	42,288,753
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	6,927,578	26,263,752	6,716,327	7,103,053	4,927,293	1,594,245	15,894,562
Special Revenue Fund Unreserved Fund Balance	6,431,309	19,916,054	9,060,763	10,370,755	5,144,135	3,931,156	13,999,765
Total	13,358,887	46,179,806	15,777,090	17,473,808	10,071,428	5,525,401	29,894,327
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>96.9%</i>	<i>31.3%</i>	<i>75.4%</i>	<i>60.6%</i>	<i>61.5%</i>	<i>76.0%</i>	<i>105.3%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (1998 Estimate)	27,976	31,496	63,358	24,997	13,053	40,237	53,183
Net Taxable Tax Capacity	14,447,823	14,737,276	46,586,996	25,242,976	8,207,034	21,889,493	21,703,950
1997 Net Tax Levy (Collectible in 1998)	6,248,230	9,775,622	19,603,619	9,391,381	3,779,922	11,748,586	12,698,176
REVENUES							
Taxes	6,328,928	10,171,267	23,834,577	11,402,946	3,818,040	11,877,738	12,058,704
Special Assessments	609,663	247,210	3,420	---	413,735	418,824	382,780
Licenses and Permits	20,059	89,786	443,271	54,020	8,943	446,483	15,503
Intergovernmental Revenues							
Federal Grants							
Highways	93,098	---	---	2,052,958	30,955	---	13,800
Human Services	927,161	1,411,543	1,009,350	2,018,229	334,388	928,273	2,354,325
Disaster	589,321	4,701	238,491	4,093	137,224	5,500	88,900
All Other	236,854	215,019	555,522	1,169,986	159,868	238,436	802,787
Total Federal Grants	1,846,434	1,631,263	1,803,363	5,245,266	662,435	1,172,209	3,259,812
State Grants							
HACA	1,277,463	1,575,254	3,843,070	1,038,980	970,627	2,361,783	1,419,237
Manufactured Home HACA	---	---	72,990	11,178	6,238	60,253	---
Local Performance Aid	35,613	39,291	75,558	35,935	16,795	---	67,530
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	36,772	481,507	3,404	9,890	157,384	6,399	1,245,289
Highways	1,803,688	4,161,998	1,172,300	4,723,590	1,376,026	1,270,255	2,937,669
Human Services	2,063,371	3,933,061	3,683,106	3,052,844	1,291,396	3,382,620	5,965,421
Criminal Justice Aid	123,219	---	280,668	176,842	53,236	---	277,991
PERA Aid	39,317	54,850	90,694	77,781	22,737	30,170	95,409
Police Aid	49,977	---	212,651	---	---	---	---
All Other	1,285,410	1,321,557	1,644,055	1,843,951	354,255	1,276,126	1,286,943
Total State Grants	6,714,830	12,058,457	11,078,496	10,970,991	4,248,694	8,387,606	13,367,722
Local Units Grants	102,019	659,362	1,078,571	30,709	77,481	155,816	23,965
Total Intergovernmental Revenues	8,663,283	14,349,082	13,960,430	16,246,966	4,988,610	9,715,631	16,651,499
Charges for Services	3,230,369	1,708,997	5,759,437	2,449,536	671,174	2,677,983	1,259,476
Fines and Forfeits	172,662	317,596	423,351	238,930	---	412,450	394,781
Interest Earnings	506,318	637,387	3,505,168	985,657	632,101	1,028,291	716,442
All Other Revenues	606,070	1,537,565	825,247	3,049,392	856,268	801,777	480,789
Total Revenues	20,137,352	29,058,890	48,754,901	34,427,447	11,388,871	27,379,177	31,959,974
Other Financing Sources							
Borrowing							
Bonds Issued	---	1,393,230	6,494,123	---	---	---	---
Other Long-term Debt	395,930	50,000	---	---	---	---	---
Total Borrowing	395,930	1,443,230	6,494,123	---	---	---	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	373,503	---	860,825	1,163,637	---	1,724,930	---
Total Revenues and Other Sources	20,906,785	30,502,120	56,109,849	35,591,084	11,388,871	29,104,107	31,959,974

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,515,853	4,397,394	9,913,000	4,238,440	1,943,362	4,328,649	5,279,471
	- Capital Outlay	8,875	---	175,764	---	---	---	---
	Total General Government	2,524,728	4,397,394	10,088,764	4,238,440	1,943,362	4,328,649	5,279,471
Public Safety	- Sheriff	1,165,070	2,063,905	7,466,412	2,441,161	665,905	1,965,395	2,618,454
	- Corrections	1,894,240	1,710,121	788,972	1,274,365	412,694	1,878,185	1,678,555
	- All Other	1,106,264	56,445	401,893	69,803	51,773	79,229	62,866
	- Capital Outlay	---	590,791	---	331,315	---	133,105	154,348
	Total Public Safety	4,165,574	4,421,262	8,657,277	4,116,644	1,130,372	4,055,914	4,514,223
Streets and Highways	- Administration	166,692	357,767	234,004	405,950	153,889	548,076	364,449
	- Maintenance	1,728,663	2,651,293	2,569,287	3,293,249	1,009,922	2,377,063	2,756,402
	- Construction	1,028,228	3,471,419	2,234,214	6,352,560	1,075,784	910,040	2,316,349
	- Other Capital Outlay	---	---	---	---	---	2,745,787	---
	Total Streets and Highways	2,923,583	6,480,479	5,037,505	10,051,759	2,239,595	6,580,966	5,437,200
Sanitation	- Current Expenditures	1,134,921	951,054	---	1,694,233	413,460	486,546	1,436
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,134,921	951,054	---	1,694,233	413,460	486,546	1,436
Human Services	- Income Maintenance	1,502,147	2,118,713	1,734,743	1,842,919	841,727	1,387,654	2,640,323
	- Social Services	3,736,111	6,405,917	10,104,031	5,478,138	2,648,336	5,274,874	11,254,118
	- All Other	420,051	---	---	890,307	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	5,658,309	8,524,630	11,838,774	8,211,364	3,490,063	6,662,528	13,894,441
Health	- Current Expenditures	1,113,815	1,261,154	1,444,286	1,684,355	77,329	1,422,397	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,113,815	1,261,154	1,444,286	1,684,355	77,329	1,422,397	---
Culture and Recreation	Libraries - Current Expenditures	61,433	76,642	866,374	---	208,079	243,368	168,718
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	390,554	215,307	469,766	47,632	59,834	216,196	155,455
	- Capital Outlay	---	---	---	---	---	34,336	---
	Total Culture and Recreation	451,987	291,949	1,336,140	47,632	267,913	493,900	324,173
Conservation of Natural Resources	- Current Expenditures	901,954	617,980	466,867	2,507,200	790,164	415,457	466,886
	- Capital Outlay	---	---	---	453,703	---	---	---
	Total Conservation of Natural Resources	901,954	617,980	466,867	2,960,903	790,164	415,457	466,886
Economic Development	- Current Expenditures	23,941	416,404	5,165	393,232	33,905	662,298	427,956
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	23,941	416,404	5,165	393,232	33,905	662,298	427,956
All Other	- Current Expenditures	310,109	104,494	---	---	86,257	1,074,745	495,105
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	310,109	104,494	---	---	86,257	1,074,745	495,105
Debt Service	- Principal Paid on Bonds	357,000	380,000	630,000	425,000	50,000	1,055,000	345,000
	- Other Long-term Debt	50,172	54,779	35,398	516,096	---	20,000	---
	- Interest and Fiscal Charges	273,616	320,070	1,347,889	117,577	4,935	566,585	196,972
	<i>Total Current Expenditures</i>	<i>18,171,818</i>	<i>23,404,590</i>	<i>36,464,800</i>	<i>26,260,984</i>	<i>9,396,636</i>	<i>22,360,132</i>	<i>28,370,194</i>
	<i>Total Capital Outlay</i>	<i>1,037,103</i>	<i>4,062,210</i>	<i>2,409,978</i>	<i>7,137,578</i>	<i>1,075,784</i>	<i>3,823,268</i>	<i>2,470,697</i>
	<i>Total Debt Service</i>	<i>680,788</i>	<i>754,849</i>	<i>2,013,287</i>	<i>1,058,673</i>	<i>54,935</i>	<i>1,641,585</i>	<i>541,972</i>
	Total Expenditures	19,889,709	28,221,649	40,888,065	34,457,235	10,527,355	27,824,985	31,382,863
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	26,634	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	---	361,311
	- Governmental Funds	373,503	---	860,825	1,163,637	---	1,724,930	---
	Total Expenditures and Other Uses	20,289,846	28,221,649	41,748,890	35,620,872	10,527,355	29,549,915	31,744,174
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,736,565	3,605,108	24,174,978	6,747,586	4,577,530	5,882,728	3,603,883
	Special Revenue Fund Unreserved Fund Balance	5,394,899	3,825,718	16,365,729	4,507,122	6,581,953	7,187,361	4,332,577
	Total	7,131,464	7,430,826	40,540,707	11,254,708	11,159,483	13,070,089	7,936,460
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		39.2%	31.7%	111.2%	42.9%	118.8%	58.5%	28.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (1998 Estimate)	8,423	4,501	12,923	51,605	339,256	17,298	31,481
Net Taxable Tax Capacity	6,293,399	6,936,008	8,743,317	47,149,138	277,426,847	8,700,349	21,381,850
1997 Net Tax Levy (Collectible in 1998)	3,846,805	3,233,038	4,141,302	13,237,223	66,892,108	3,412,473	9,453,177
REVENUES							
Taxes	3,911,169	4,854,438	4,183,149	14,468,221	78,685,540	3,498,764	9,688,849
Special Assessments	388,840	---	364,510	61,615	---	159,285	119,801
Licenses and Permits	13,599	97,734	6,369	586,871	648,356	43,775	296,997
Intergovernmental Revenues							
Federal Grants							
Highways	11,107	185,648	---	---	277,060	---	107,913
Human Services	839,537	139,603	337,972	2,769,505	6,968,727	464,475	834,425
Disaster	19,032	4,000	15,546	9,282	147,209	4,227	---
All Other	229,331	794,376	366,170	491,441	3,797,777	128,945	183,492
Total Federal Grants	1,099,007	1,123,627	719,688	3,270,228	11,190,773	597,647	1,125,830
State Grants							
HACA	288,224	575,053	1,015,360	1,731,237	11,351,738	1,290,712	1,888,061
Manufactured Home HACA	4,534	2,553	1,196	35,241	204,451	---	21,752
Local Performance Aid	10,829	5,506	16,333	---	415,021	---	39,484
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	64,748	4,179	68,167	20,793	2,844	288,250	8,585
Highways	2,040,437	2,265,858	2,239,592	1,872,357	8,534,982	1,247,548	3,428,566
Human Services	1,186,424	496,723	1,267,706	5,799,082	12,488,943	1,190,514	2,789,091
Criminal Justice Aid	41,720	---	40,684	332,502	1,808,324	73,256	---
PERA Aid	50,120	26,844	8,705	---	333,927	30,670	---
Police Aid	28,162	---	---	99,923	419,338	---	---
All Other	484,793	530,935	386,531	795,960	9,299,451	764,100	989,826
Total State Grants	4,199,991	3,907,651	5,044,274	10,739,663	45,234,791	4,885,050	9,165,365
Local Units Grants	43,994	19,084	5,000	45,937	6,969,751	108,713	104,290
Total Intergovernmental Revenues	5,342,992	5,050,362	5,768,962	14,055,828	63,395,315	5,591,410	10,395,485
Charges for Services	505,416	1,560,276	343,708	4,240,969	29,202,471	1,364,836	3,133,692
Fines and Forfeits	65,718	59,431	42,199	457,657	1,150,094	79,784	211,852
Interest Earnings	499,008	581,266	467,440	1,262,612	10,713,585	227,367	568,697
All Other Revenues	659,428	946,872	401,974	814,478	3,193,257	620,254	870,481
Total Revenues	11,386,170	13,150,379	11,578,311	35,948,251	186,988,618	11,585,475	25,285,854
Other Financing Sources							
Borrowing							
Bonds Issued	---	1,820,000	2,481,203	---	---	---	3,607,167
Other Long-term Debt	---	---	---	---	465,454	---	31,221
Total Borrowing	---	1,820,000	2,481,203	---	465,454	---	3,638,388
Other Sources	---	---	---	---	20,114	---	---
Transfers From - Enterprise Funds	---	---	134,376	161,573	---	---	---
- Governmental Funds	---	1,437,841	527,084	747,222	15,782,725	360,385	491,124
Total Revenues and Other Sources	11,386,170	16,408,220	14,720,974	36,857,046	203,256,911	11,945,860	29,415,366

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government - Current Expenditures	1,267,296	1,978,578	1,461,400	7,633,946	33,855,644	1,787,480	3,900,920
- Capital Outlay	---	634,001	231,165	---	1,599,241	---	1,288,228
Total General Government	1,267,296	2,612,579	1,692,565	7,633,946	35,454,885	1,787,480	5,189,148
Public Safety - Sheriff	703,042	961,583	489,511	4,580,723	11,115,063	1,613,300	1,716,191
- Corrections	343,097	94,712	325,280	411,703	10,762,645	109,460	1,344,790
- All Other	40,266	162,340	71,351	181,693	282,272	37,825	32,270
- Capital Outlay	2,268,124	---	---	---	2,019,046	---	---
Total Public Safety	3,354,529	1,218,635	886,142	5,174,119	24,179,026	1,760,585	3,093,251
Streets and Highways - Administration	347,161	168,042	201,936	416,623	305,915	276,330	270,420
- Maintenance	1,340,731	1,445,532	1,723,380	2,648,118	3,397,552	1,245,717	2,787,106
- Construction	1,338,030	1,581,336	1,562,083	2,375,375	16,462,006	724,289	2,549,297
- Other Capital Outlay	---	471,288	---	---	11,226	---	---
Total Streets and Highways	3,025,922	3,666,198	3,487,399	5,440,116	20,176,699	2,246,336	5,606,823
Sanitation - Current Expenditures	556,007	631,737	182,907	---	3,732,309	727,712	297
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	556,007	631,737	182,907	---	3,732,309	727,712	297
Human Services - Income Maintenance	866,939	211,843	1,033,211	3,847,408	23,165,071	631,299	1,363,116
- Social Services	1,594,979	948,231	2,536,559	9,435,937	34,448,138	2,111,269	5,367,483
- All Other	475,853	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,937,771	1,160,074	3,569,770	13,283,345	57,613,209	2,742,568	6,730,599
Health - Current Expenditures	73,443	197,096	90,690	1,556,942	6,888,840	588,007	1,992,166
- Capital Outlay	---	---	---	---	---	---	---
Total Health	73,443	197,096	90,690	1,556,942	6,888,840	588,007	1,992,166
Culture and Recreation							
Libraries - Current Expenditures	57,422	77,097	44,396	292,315	6,409,093	31,835	475,153
- Capital Outlay	---	---	---	---	994,945	---	12,474
Parks and Recreation - Current Expenditures	147,995	897,689	218,197	117,698	3,932,746	251,213	503,294
- Capital Outlay	---	---	---	---	---	56,371	---
Total Culture and Recreation	205,417	974,786	262,593	410,013	11,336,784	339,419	990,921
Conservation of Natural Resources - Current Expenditures	895,671	92,473	1,533,160	1,005,552	1,156,942	380,679	481,675
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	895,671	92,473	1,533,160	1,005,552	1,156,942	380,679	481,675
Economic Development - Current Expenditures	35,640	616,365	3,404	77,256	4,741,528	36,461	33,000
- Capital Outlay	---	1,580,677	---	---	---	---	---
Total Economic Development	35,640	2,197,042	3,404	77,256	4,741,528	36,461	33,000
All Other - Current Expenditures	408,699	108,508	146,037	630,226	---	223,323	433,428
- Capital Outlay	---	---	---	---	181,095	---	47,186
Total All Other	408,699	108,508	146,037	630,226	181,095	223,323	480,614
Debt Service - Principal Paid on Bonds	---	1,965,000	230,000	155,000	35,840,000	10,000	645,000
- Other Long-term Debt	5,072	168,845	---	44,918	336,604	282,880	270,356
- Interest and Fiscal Charges	2,600	732,677	289,478	122,383	3,915,341	220,040	466,388
<i>Total Current Expenditures</i>	<i>9,154,241</i>	<i>8,591,826</i>	<i>10,061,419</i>	<i>32,836,140</i>	<i>144,193,758</i>	<i>10,051,910</i>	<i>20,701,309</i>
<i>Total Capital Outlay</i>	<i>3,606,154</i>	<i>4,267,302</i>	<i>1,793,248</i>	<i>2,375,375</i>	<i>21,267,559</i>	<i>780,660</i>	<i>3,897,185</i>
<i>Total Debt Service</i>	<i>7,672</i>	<i>2,866,522</i>	<i>519,478</i>	<i>322,301</i>	<i>40,091,945</i>	<i>512,920</i>	<i>1,381,744</i>
Total Expenditures	12,768,067	15,725,650	12,374,145	35,533,816	205,553,262	11,345,490	25,980,238
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	940,000
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	189,857	153,487	---	---	16,036
- Governmental Funds	---	1,437,841	527,084	747,222	15,782,725	360,385	491,124
Total Expenditures and Other Uses	12,768,067	17,163,491	13,091,086	36,434,525	221,335,987	11,705,875	27,427,398
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	1,007,758	5,117,167	3,934,039	6,648,049	52,766,349	1,768,986	3,918,395
Special Revenue Fund Unreserved Fund Balance	5,028,245	3,371,456	1,359,788	6,703,023	63,781,087	2,837,912	2,596,439
Total	6,036,003	8,488,623	5,293,827	13,351,072	116,547,436	4,606,898	6,514,834
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>65.9%</i>	<i>98.8%</i>	<i>52.6%</i>	<i>40.7%</i>	<i>80.8%</i>	<i>45.8%</i>	<i>31.5%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (1998 Estimate)	16,432	20,967	32,324	43,266	6,201	1,081,875	19,412
Net Taxable Tax Capacity	10,528,988	9,170,414	16,332,738	42,178,544	4,610,096	1,041,418,673	8,146,525
1997 Net Tax Levy (Collectible in 1998)	4,378,947	4,068,232	6,979,859	13,617,673	2,280,077	350,389,582	3,716,229
REVENUES							
Taxes	4,478,084	4,111,099	7,036,727	13,731,867	2,294,050	377,980,177	3,797,172
Special Assessments	253,686	---	691,495	17,339	76,105	---	---
Licenses and Permits	1,098	54,548	34,117	171,069	310	2,521,829	34,401
Intergovernmental Revenues							
Federal Grants							
Highways	---	447,952	---	179,713	---	203,611	---
Human Services	---	417,358	1,575,512	897,787	192,959	80,609,120	463,769
Disaster	32,228	5,124	6,863	242,371	34,750	---	57,195
All Other	294,120	138,459	285,047	81,086	66,628	35,312,849	137,089
Total Federal Grants	326,348	1,008,893	1,867,422	1,400,957	294,337	116,125,580	658,053
State Grants							
HACA	911,098	990,845	1,709,014	1,035,456	529,484	34,660,484	1,138,152
Manufactured Home HACA	---	---	---	16,301	2,675	48,261	---
Local Performance Aid	21,211	26,703	41,745	54,568	7,941	2,730,612	24,570
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	92,812	272,977	67,766	37,591	7,696	---	176,481
Highways	3,952,321	12,860,915	3,982,382	4,181,102	1,527,307	19,060,503	2,913,913
Human Services	3,885	1,142,118	3,230,498	3,153,990	910,263	43,805,907	1,778,710
Criminal Justice Aid	69,722	75,459	154,131	229,869	29,483	---	78,596
PERA Aid	---	26,020	44,126	51,028	12,568	---	23,553
Police Aid	53,588	---	---	153,954	---	---	---
All Other	309,785	548,981	802,659	707,861	243,470	74,269,752	495,853
Total State Grants	5,414,422	15,944,018	10,032,321	9,621,720	3,270,887	174,575,519	6,629,828
Local Units Grants	21,375	6,275	---	---	---	3,962,632	---
Total Intergovernmental Revenues	5,762,145	16,959,186	11,899,743	11,022,677	3,565,224	294,663,731	7,287,881
Charges for Services	395,708	1,947,440	1,671,467	1,443,056	570,883	76,039,593	1,549,886
Fines and Forfeits	83,466	118,415	262,322	234,160	---	1,999,137	84,207
Interest Earnings	390,081	595,959	943,859	1,690,453	84,223	37,787,201	529,806
All Other Revenues	802,725	604,766	540,309	2,155,913	490,027	45,247,242	364,515
Total Revenues	12,166,993	24,391,413	23,080,039	30,466,534	7,080,822	836,238,910	13,647,868
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	3,234,966	9,675,385	---	74,550,000	---
Other Long-term Debt	---	---	---	100,000	---	---	---
Total Borrowing	---	---	3,234,966	9,775,385	---	74,550,000	---
Other Sources	---	---	105,970	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	35,000	---
- Governmental Funds	90,500	14,514	34,610	9,331,778	163,985	63,423,779	---
Total Revenues and Other Sources	12,257,493	24,405,927	26,455,585	49,573,697	7,244,807	974,247,689	13,647,868

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,767,178	1,896,592	2,790,593	5,837,856	1,074,950	100,073,529	2,048,297
	- Capital Outlay	---	357,424	318,803	---	---	45,758,996	---
	Total General Government	1,767,178	2,254,016	3,109,396	5,837,856	1,074,950	145,832,525	2,048,297
Public Safety	- Sheriff	825,418	877,225	1,128,347	2,705,103	633,914	29,108,999	684,212
	- Corrections	257,137	773,973	850,552	2,032,397	70,781	93,648,410	543,173
	- All Other	90,611	45,735	29,061	281,378	2,860	70,809,565	63,985
	- Capital Outlay	---	---	67,450	13,389,407	---	14,617,725	---
	Total Public Safety	1,173,166	1,696,933	2,075,410	18,408,285	707,555	208,184,699	1,291,370
Streets and Highways	- Administration	178,933	207,074	200,745	210,988	221,721	269,598	100,502
	- Maintenance	1,899,250	2,148,125	2,006,749	2,545,559	1,188,888	19,619,908	1,709,036
	- Construction	3,304,881	11,706,320	3,025,001	5,532,263	950,577	7,403,922	1,610,675
	- Other Capital Outlay	---	---	80,764	---	---	---	---
	Total Streets and Highways	5,383,064	14,061,519	5,313,259	8,288,810	2,361,186	27,293,428	3,420,213
Sanitation	- Current Expenditures	95,340	566,645	378,926	1,052,152	362,759	---	801,851
	- Capital Outlay	---	---	---	---	---	4,095	---
	Total Sanitation	95,340	566,645	378,926	1,052,152	362,759	4,095	801,851
Human Services	- Income Maintenance	---	822,085	1,530,602	1,812,827	491,575	52,387,492	560,600
	- Social Services	---	1,991,591	7,022,275	5,863,643	1,322,916	11,840,887	2,765,797
	- All Other	1,398,061	---	207,436	---	---	307,532,517	---
	- Capital Outlay	---	---	31,907	---	---	4,770,402	---
	Total Human Services	1,398,061	2,813,676	8,792,220	7,676,470	1,814,491	376,531,298	3,326,397
Health	- Current Expenditures	---	1,091,766	1,001,360	---	---	47,154,519	1,168,335
	- Capital Outlay	---	---	2,475	---	---	6,465,653	---
	Total Health	---	1,091,766	1,003,835	---	---	53,620,172	1,168,335
Culture and Recreation	- Current Expenditures	151,715	100,000	148,000	239,149	42,155	24,095,731	52,160
	- Capital Outlay	---	---	---	---	---	6,434,119	---
Parks and Recreation	- Current Expenditures	246,804	44,262	61,665	173,949	21,919	---	110,011
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	398,519	144,262	209,665	413,098	64,074	30,529,850	162,171
Conservation of Natural Resources	- Current Expenditures	469,015	525,565	689,705	336,761	246,739	---	297,568
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	469,015	525,565	689,705	336,761	246,739	---	297,568
Economic Development	- Current Expenditures	441,671	26,785	260,375	197,719	15,000	1,772,695	37,951
	- Capital Outlay	---	---	3,000,000	---	---	876,730	---
	Total Economic Development	441,671	26,785	3,260,375	197,719	15,000	2,649,425	37,951
All Other	- Current Expenditures	691,766	139,850	397,085	---	99,902	---	153,744
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	691,766	139,850	397,085	---	99,902	---	153,744
Debt Service	- Principal Paid on Bonds	1,340,000	100,000	850,000	438,119	85,000	24,920,000	---
	- Other Long-term Debt	15,622	6,552	---	475,000	---	---	---
	- Interest and Fiscal Charges	213,420	38,552	214,797	880,680	19,660	6,035,931	---
	<i>Total Current Expenditures</i>	<i>8,512,899</i>	<i>11,257,273</i>	<i>18,703,476</i>	<i>23,289,481</i>	<i>5,796,079</i>	<i>758,313,850</i>	<i>11,097,222</i>
	<i>Total Capital Outlay</i>	<i>3,304,881</i>	<i>12,063,744</i>	<i>6,526,400</i>	<i>18,921,670</i>	<i>950,577</i>	<i>86,331,642</i>	<i>1,610,675</i>
	<i>Total Debt Service</i>	<i>1,569,042</i>	<i>145,104</i>	<i>1,064,797</i>	<i>1,793,799</i>	<i>104,660</i>	<i>30,955,931</i>	<i>---</i>
	Total Expenditures	13,386,822	23,466,121	26,294,673	44,004,950	6,851,316	875,601,423	12,707,897
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	90,500	14,514	34,610	9,331,778	163,985	63,423,779	---
	Total Expenditures and Other Uses	13,477,322	23,480,635	26,329,283	53,336,728	7,015,301	939,025,202	12,707,897
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,817,203	3,162,415	5,844,453	3,561,733	984,945	86,221,755	4,025,832
	Special Revenue Fund Unreserved Fund Balance	1,522,373	5,978,500	10,531,080	11,066,841	1,031,909	120,813,747	3,313,766
	Total	3,339,576	9,140,915	16,375,533	14,628,574	2,016,854	207,035,502	7,339,598
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		39.2%	81.2%	87.6%	62.8%	34.8%	27.3%	66.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (1998 Estimate)	16,905	30,038	43,729	11,728	14,220	41,782	5,455
Net Taxable Tax Capacity	13,310,658	13,150,482	34,641,237	9,773,351	5,100,395	24,085,629	6,476,187
1997 Net Tax Levy (Collectible in 1998)	4,581,895	7,197,927	16,833,168	4,777,085	3,982,371	11,271,358	1,779,830
REVENUES							
Taxes	4,956,241	7,462,037	18,549,062	5,183,349	4,100,610	11,278,061	1,860,602
Special Assessments	---	---	---	417,892	143,467	1,492,437	147,813
Licenses and Permits	170,754	350,175	40,411	8,795	51,778	114,568	480
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	---	---	---
Human Services	867,290	770,771	1,736,971	367,260	601,835	1,538,569	179,490
Disaster	33,582	7,059	11,770	4,000	4,000	18,869	669,807
All Other	267,590	285,554	897,165	38,423	248,025	435,851	396,159
Total Federal Grants	1,168,462	1,063,384	2,645,906	409,683	853,860	1,993,289	1,245,456
State Grants							
HACA	794,294	2,026,253	2,228,181	941,135	1,134,309	2,249,106	412,190
Manufactured Home HACA	10,913	41,130	32,105	---	30,227	33,678	2,211
Local Performance Aid	20,989	---	54,595	15,010	17,637	---	7,066
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	53,635	202,515	69,880	5,649	27,663	5,860
Highways	2,666,191	2,085,120	6,552,598	1,805,940	2,378,864	4,573,746	3,024,658
Human Services	1,652,952	3,470,315	6,556,429	1,156,180	1,405,383	4,468,552	354,759
Criminal Justice Aid	---	138,392	---	53,121	67,682	---	22,232
PERA Aid	15,889	37,530	146,876	29,716	21,779	---	12,306
Police Aid	---	75,957	---	30,107	38,362	---	23,013
All Other	660,272	978,977	1,682,203	231,048	303,622	1,724,607	430,997
Total State Grants	5,821,500	8,907,309	17,864,875	4,332,137	5,403,514	13,077,352	4,295,292
Local Units Grants	---	---	230,033	113,287	12,774	26,037	39,400
Total Intergovernmental Revenues	6,989,962	9,970,693	20,740,814	4,855,107	6,270,148	15,096,678	5,580,148
Charges for Services	600,660	795,666	3,404,385	541,786	1,090,086	6,220,646	447,942
Fines and Forfeits	105,940	272,258	369,331	100,009	107,176	6,521	59,441
Interest Earnings	515,164	622,225	1,676,935	353,714	526,832	1,933,474	380,527
All Other Revenues	1,059,604	1,178,925	3,071,359	405,399	448,178	966,489	390,254
Total Revenues	14,398,325	20,651,979	47,852,297	11,866,051	12,738,275	37,108,874	8,867,207
Other Financing Sources							
Borrowing							
Bonds Issued	---	5,875,525	2,410,000	1,060,000	6,753,012	10,000,000	---
Other Long-term Debt	---	---	---	50,000	---	---	---
Total Borrowing	---	5,875,525	2,410,000	1,110,000	6,753,012	10,000,000	---
Other Sources	---	---	676,786	---	6,964	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	3,059	3,091,435	50,000	288,898	4,613,144	114,870
Total Revenues and Other Sources	14,398,325	26,530,563	54,030,518	13,026,051	19,787,149	51,722,018	8,982,077

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government - Current Expenditures	2,375,635	3,604,898	5,703,212	1,472,830	1,455,481	4,400,184	1,118,360
- Capital Outlay	---	3,563	2,527,925	---	958,133	1,262,337	---
Total General Government	2,375,635	3,608,461	8,231,137	1,472,830	2,413,614	5,662,521	1,118,360
Public Safety - Sheriff	1,006,622	2,126,435	2,508,632	435,705	1,207,067	2,683,360	513,490
- Corrections	476,463	322,945	2,382,968	581,304	227,456	2,768,242	150,114
- All Other	47,747	61,885	155,912	45,826	35,839	973,074	1,247,411
- Capital Outlay	---	---	2,252,090	---	---	368,995	---
Total Public Safety	1,530,832	2,511,265	7,299,602	1,062,835	1,470,362	6,793,671	1,911,015
Streets and Highways - Administration	204,518	284,899	372,159	134,164	183,601	568,837	77,025
- Maintenance	2,347,255	851,735	7,581,770	2,077,174	1,054,363	2,742,667	1,365,964
- Construction	1,953,255	2,094,915	5,631,678	742,543	1,836,731	4,267,195	2,579,460
- Other Capital Outlay	---	---	530,517	---	---	29,505	---
Total Streets and Highways	4,505,028	3,231,549	14,116,124	2,953,881	3,074,695	7,608,204	4,022,449
Sanitation - Current Expenditures	---	365,879	1,244,668	94,630	63,101	2,631,507	107,223
- Capital Outlay	---	---	---	---	---	350,253	---
Total Sanitation	---	365,879	1,244,668	94,630	63,101	2,981,760	107,223
Human Services - Income Maintenance	824,061	1,855,537	2,877,875	686,335	917,555	1,856,746	277,293
- Social Services	3,220,286	5,770,353	10,882,197	2,427,975	2,478,473	9,367,067	701,035
- All Other	175,283	---	---	---	---	---	12,089
- Capital Outlay	---	---	44,477	---	---	---	---
Total Human Services	4,219,630	7,625,890	13,804,549	3,114,310	3,396,028	11,223,813	990,417
Health - Current Expenditures	93,720	954,077	1,481,421	124,836	985,945	1,274,783	33,452
- Capital Outlay	---	---	---	---	---	---	---
Total Health	93,720	954,077	1,481,421	124,836	985,945	1,274,783	33,452
Culture and Recreation							
Libraries - Current Expenditures	114,532	182,752	---	89,533	75,948	199,961	47,359
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	157,678	94,873	629,550	191,951	4,000	300,931	91,500
- Capital Outlay	---	---	250,000	---	---	325,600	---
Total Culture and Recreation	272,210	277,625	879,550	281,484	79,948	826,492	138,859
Conservation of Natural Resources - Current Expenditures	890,518	194,774	1,602,909	1,118,618	186,686	1,217,976	336,756
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	890,518	194,774	1,602,909	1,118,618	186,686	1,217,976	336,756
Economic Development - Current Expenditures	16,800	375,905	95,743	412,581	98,994	13,000	25,550
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	16,800	375,905	95,743	412,581	98,994	13,000	25,550
All Other - Current Expenditures	96,984	10,467	1,112,406	289,244	173,463	748,505	188,185
- Capital Outlay	---	---	17,754	---	---	---	---
Total All Other	96,984	10,467	1,130,160	289,244	173,463	748,505	188,185
Debt Service - Principal Paid on Bonds	---	465,000	50,000	105,000	---	504,100	---
- Other Long-term Debt	42,967	---	1,136,753	---	256,033	1,060,309	---
- Interest and Fiscal Charges	4,536	627,983	202,124	50,241	35,777	1,450,855	2,511
<i>Total Current Expenditures</i>	<i>12,048,102</i>	<i>17,057,414</i>	<i>38,631,422</i>	<i>10,182,706</i>	<i>9,147,972</i>	<i>31,746,840</i>	<i>6,292,806</i>
<i>Total Capital Outlay</i>	<i>1,953,255</i>	<i>2,098,478</i>	<i>11,254,441</i>	<i>742,543</i>	<i>2,794,864</i>	<i>6,603,885</i>	<i>2,579,460</i>
<i>Total Debt Service</i>	<i>47,503</i>	<i>1,092,983</i>	<i>1,388,877</i>	<i>155,241</i>	<i>291,810</i>	<i>3,015,264</i>	<i>2,511</i>
Total Expenditures	14,048,860	20,248,875	51,274,740	11,080,490	12,234,646	41,365,989	8,874,777
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	345,000	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	80,000	---	---	---	---	---	33,000
- Governmental Funds	---	3,059	3,091,435	50,000	288,898	4,613,144	114,870
Total Expenditures and Other Uses	14,128,860	20,251,934	54,366,175	11,475,490	12,523,544	45,979,133	9,022,647
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	3,361,109	4,486,278	5,732,495	3,944,970	1,579,626	441,698	2,316,447
Special Revenue Fund Unreserved Fund Balance	4,185,441	3,443,123	12,553,189	1,580,690	2,147,021	13,270,170	2,396,386
Total	7,546,550	7,929,401	18,285,684	5,525,660	3,726,647	13,711,868	4,712,833
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>62.6%</i>	<i>46.5%</i>	<i>47.3%</i>	<i>54.3%</i>	<i>40.7%</i>	<i>43.2%</i>	<i>74.9%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (1998 Estimate)	15,826	8,540	10,700	4,553	25,181	6,644	25,484
Net Taxable Tax Capacity	6,675,490	5,315,761	5,537,771	2,198,664	13,513,245	4,246,310	15,394,727
1997 Net Tax Levy (Collectible in 1998)	2,815,981	2,255,145	3,866,893	1,341,960	5,960,198	2,415,816	6,006,739
REVENUES							
Taxes	3,961,878	2,262,509	5,723,113	1,803,927	6,178,291	2,472,861	6,060,363
Special Assessments	378,811	589,569	---	441,453	219,284	286,738	435,996
Licenses and Permits	15,663	3,656	27,213	52,869	82,387	4,147	12,690
Intergovernmental Revenues							
Federal Grants							
Highways	---	85,468	---	---	---	---	---
Human Services	552,162	145,189	295,217	80,077	603,083	---	1,499
Disaster	601	171,050	4,000	4,000	208,098	51,825	178,871
All Other	700,743	152,146	1,046,041	207,178	333,982	126,235	87,919
Total Federal Grants	1,253,506	553,853	1,345,258	291,255	1,145,163	178,060	268,289
State Grants							
HACA	198,031	578,208	1,148,494	412,768	1,722,128	699,199	1,137,796
Manufactured Home HACA	---	1,228	3,567	19,953	13,686	1,757	7,140
Local Performance Aid	---	11,112	13,479	5,656	32,316	---	32,280
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	244,640	65,576	210,227	13,119	104,488	49,220	34,973
Highways	3,363,177	2,329,627	2,734,479	2,320,112	2,545,073	3,269,144	3,339,145
Human Services	1,930,204	764,892	1,516,552	249,440	1,757,326	---	7,079
Criminal Justice Aid	---	35,515	---	---	92,034	24,590	113,672
PERA Aid	42,192	12,699	24,475	12,302	---	9,428	18,938
Police Aid	---	26,228	---	---	67,354	14,515	47,248
All Other	1,014,380	180,410	533,600	712,923	1,476,955	199,780	480,628
Total State Grants	7,280,251	4,005,495	6,184,873	3,746,273	7,811,360	4,267,633	5,218,899
Local Units Grants	225,622	22,681	1,386	5,462	---	---	44,913
Total Intergovernmental Revenues	8,759,379	4,582,029	7,531,517	4,042,990	8,956,523	4,445,693	5,532,101
Charges for Services	1,115,212	237,005	926,907	225,874	992,406	185,237	523,574
Fines and Forfeits	74,440	---	49,694	43,902	119,789	34,760	176,231
Interest Earnings	695,678	330,843	793,759	310,556	432,076	231,915	426,003
All Other Revenues	2,770,243	237,866	1,025,865	368,298	843,711	226,737	1,996,468
Total Revenues	17,771,304	8,243,477	16,078,068	7,289,869	17,824,467	7,888,088	15,163,426
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	323,505
Other Long-term Debt	---	---	---	---	64,798	---	2,130,189
Total Borrowing	---	---	---	---	64,798	---	2,453,694
Other Sources	10,523	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	1,395,952	127,809	577,523	27,016	---	42,790	28,500
Total Revenues and Other Sources	19,177,779	8,371,286	16,655,591	7,316,885	17,889,265	7,930,878	17,645,620

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	2,305,064	862,612	2,790,381	1,042,082	2,488,238	883,081	2,870,829
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	2,305,064	862,612	2,790,381	1,042,082	2,488,238	883,081	2,870,829
Public Safety	- Sheriff	1,209,377	473,544	1,384,754	658,970	988,098	403,692	1,539,775
	- Corrections	201,650	52,183	1,203	10,013	667,573	32,778	244,305
	- All Other	22,388	13,165	352,300	46,883	553,465	15,002	58,504
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,433,415	538,892	1,738,257	715,866	2,209,136	451,472	1,842,584
Streets and Highways	- Administration	299,648	113,176	234,311	106,413	446,014	176,471	398,144
	- Maintenance	1,564,106	1,547,485	1,902,613	1,856,894	1,580,236	1,391,524	2,008,938
	- Construction	2,151,476	1,831,486	2,662,151	1,257,263	2,184,038	2,544,181	3,015,080
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,015,230	3,492,147	4,799,075	3,220,570	4,210,288	4,112,176	5,422,162
Sanitation	- Current Expenditures	1,061,854	113,778	249,468	747,537	176,989	85,848	292,406
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,061,854	113,778	249,468	747,537	176,989	85,848	292,406
Human Services	- Income Maintenance	1,174,352	369,135	658,795	313,992	1,285,389	---	---
	- Social Services	2,765,794	1,262,305	2,686,127	467,224	3,174,140	---	---
	- All Other	---	---	---	30,694	28,673	850,617	2,216,632
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	3,940,146	1,631,440	3,344,922	811,910	4,488,202	850,617	2,216,632
Health	- Current Expenditures	822,734	57,880	301,873	101,987	1,260,838	11,129	90,422
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	822,734	57,880	301,873	101,987	1,260,838	11,129	90,422
Culture and Recreation	Libraries - Current Expenditures	30,585	53,863	54,971	16,453	195,370	26,176	172,362
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	75,988	11,000	499,729	130,897	105,912	139,291	209,942
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	106,573	64,863	554,700	147,350	301,282	165,467	382,304
Conservation of Natural Resources	- Current Expenditures	1,007,896	873,142	581,858	265,669	559,269	411,673	1,173,057
	- Capital Outlay	---	---	29,024	---	---	---	---
	Total Conservation of Natural Resources	1,007,896	873,142	610,882	265,669	559,269	411,673	1,173,057
Economic Development	- Current Expenditures	227,676	11,952	97,396	111,345	217,456	207,344	44,785
	- Capital Outlay	---	---	177,092	---	---	---	---
	Total Economic Development	227,676	11,952	274,488	111,345	217,456	207,344	44,785
All Other	- Current Expenditures	48,698	43,301	9,100	48,037	---	98,713	174,056
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	48,698	43,301	9,100	48,037	---	98,713	174,056
Debt Service	- Principal Paid on Bonds	885,000	---	450,000	---	315,000	247,000	80,000
	- Other Long-term Debt	---	8,157	87,686	24,443	---	9,827	239,000
	- Interest and Fiscal Charges	134,412	7,341	468,051	7,504	139,754	85,939	116,724
	Total Current Expenditures	12,817,810	5,858,521	11,804,879	5,955,090	13,727,660	4,733,339	11,494,157
	Total Capital Outlay	2,151,476	1,831,486	2,868,267	1,257,263	2,184,038	2,544,181	3,015,080
	Total Debt Service	1,019,412	15,498	1,005,737	31,947	454,754	342,766	435,724
	Total Expenditures	15,988,698	7,705,505	15,678,883	7,244,300	16,366,452	7,620,286	14,944,961
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	47,600	---	---	---	---
	- Governmental Funds	1,395,952	127,809	577,523	27,016	---	42,790	28,500
	Total Expenditures and Other Uses	17,384,650	7,833,314	16,304,006	7,271,316	16,366,452	7,663,076	14,973,461
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	8,970,202	1,993,988	4,673,207	2,456,718	1,062,900	1,197,366	5,657,908
	Special Revenue Fund Unreserved Fund Balance	4,791,819	3,349,766	5,880,404	3,181,112	5,844,137	2,299,096	425,048
	Total	13,762,021	5,343,754	10,553,611	5,637,830	6,907,037	3,496,462	6,082,956
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		107.4%	91.2%	89.4%	94.7%	50.3%	73.9%	52.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (1998 Estimate)	5,190	10,465	22,782	34,881	21,911	21,026	31,496
Net Taxable Tax Capacity	2,377,434	9,090,958	15,925,437	16,568,917	10,695,342	7,963,751	12,862,320
1997 Net Tax Levy (Collectible in 1998)	2,560,600	2,642,890	5,490,143	8,207,847	4,772,635	6,489,547	7,656,491
REVENUES							
Taxes	2,581,561	2,728,262	5,664,269	8,304,036	4,860,936	6,936,769	7,868,660
Special Assessments	209,041	266,281	397,566	176,209	111,236	215,663	169,362
Licenses and Permits	8,006	370	27,802	54,861	19,355	131,073	168,511
Intergovernmental Revenues							
Federal Grants							
Highways	---	62,913	---	---	---	1,724,480	591,654
Human Services	428,256	280,051	---	569,242	436,940	693,195	975,161
Disaster	18,085	950,689	4,960	94,606	4,627	3,679	5,152
All Other	178,785	469,987	66,579	133,402	518,622	210,023	215,005
Total Federal Grants	625,126	1,763,640	71,539	797,250	960,189	2,631,377	1,786,972
State Grants							
HACA	425,354	662,699	974,564	1,734,172	1,067,544	1,094,131	1,779,217
Manufactured Home HACA	2,140	4,425	---	33,017	15,444	23,024	22,167
Local Performance Aid	6,691	13,681	29,200	43,659	27,460	25,804	39,629
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	84,908	5,828	47,826	76,913	20,028	31,787	38,462
Highways	1,737,860	3,587,097	3,145,345	2,671,709	1,486,861	2,613,567	2,879,654
Human Services	1,050,578	662,545	---	2,098,263	1,736,825	2,251,311	2,803,578
Criminal Justice Aid	---	41,736	118,126	183,893	104,710	119,503	156,775
PERA Aid	---	13,280	20,843	36,320	36,216	15,393	72,401
Police Aid	---	47,659	48,769	81,063	50,694	64,022	---
All Other	516,744	456,651	693,068	680,139	404,725	524,068	558,257
Total State Grants	3,824,275	5,495,601	5,077,741	7,639,148	4,950,507	6,762,610	8,350,140
Local Units Grants	35,636	94,765	---	---	---	564,818	4,065
Total Intergovernmental Revenues	4,485,037	7,354,006	5,149,280	8,436,398	5,910,696	9,958,805	10,141,177
Charges for Services	218,604	1,204,200	677,944	3,691,851	1,743,216	775,121	2,649,611
Fines and Forfeits	53,069	32,938	200,965	277,685	39,680	272,703	182,054
Interest Earnings	211,514	237,141	494,621	924,463	574,826	742,829	1,014,415
All Other Revenues	649,387	525,262	277,137	1,728,540	966,113	339,296	1,130,960
Total Revenues	8,416,219	12,348,460	12,889,584	23,594,043	14,226,058	19,372,259	23,324,750
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	3,250,000	1,725,000	975,000
Other Long-term Debt	38,750	---	125,163	1,492,890	21,600	---	---
Total Borrowing	38,750	---	125,163	1,492,890	3,271,600	1,725,000	975,000
Other Sources	---	---	---	13,915	---	37,135	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	100,000	150,000	---	461,133	455,798	206,581	118,600
Total Revenues and Other Sources	8,554,969	12,498,460	13,014,747	25,561,981	17,953,456	21,340,975	24,418,350

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government - Current Expenditures	1,163,106	1,321,213	2,824,321	3,741,726	1,683,844	2,739,506	3,627,327
- Capital Outlay	---	---	---	---	---	---	---
Total General Government	1,163,106	1,321,213	2,824,321	3,741,726	1,683,844	2,739,506	3,627,327
Public Safety - Sheriff	971,797	851,215	1,442,423	1,815,149	1,340,701	1,205,851	1,296,936
- Corrections	88,927	59,545	270,592	1,089,921	204,544	1,779,976	1,193,262
- All Other	36,235	1,183,384	47,570	110,021	59,087	37,660	48,423
- Capital Outlay	---	---	---	---	3,404,744	5,040,314	---
Total Public Safety	1,096,959	2,094,144	1,760,585	3,015,091	5,009,076	8,063,801	2,538,621
Streets and Highways - Administration	154,271	543,270	211,887	480,855	276,729	240,001	131,595
- Maintenance	1,048,336	1,983,858	2,051,838	1,578,931	1,631,994	1,144,900	2,433,772
- Construction	848,325	2,479,071	2,904,447	3,735,714	989,935	2,166,401	5,187,960
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,050,932	5,006,199	5,168,172	5,795,500	2,898,658	3,551,302	7,753,327
Sanitation - Current Expenditures	199,719	141,727	207,303	467,452	141,656	235,142	961,480
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	199,719	141,727	207,303	467,452	141,656	235,142	961,480
Human Services - Income Maintenance	604,622	588,199	---	1,379,155	1,008,475	1,292,041	2,196,865
- Social Services	1,210,636	1,376,967	---	3,931,261	3,410,131	4,078,003	4,590,506
- All Other	354,427	200,726	1,662,192	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	2,169,685	2,165,892	1,662,192	5,310,416	4,418,606	5,370,044	6,787,371
Health - Current Expenditures	139,284	9,000	---	1,371,085	939,359	700,614	1,156,944
- Capital Outlay	---	---	---	---	---	---	---
Total Health	139,284	9,000	---	1,371,085	939,359	700,614	1,156,944
Culture and Recreation							
Libraries - Current Expenditures	17,173	78,048	635,552	117,243	98,843	120,929	293,869
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	36,665	75,078	49,764	281,114	118,914	---	70,058
- Capital Outlay	---	---	---	---	---	---	---
Total Culture and Recreation	53,838	153,126	685,316	398,357	217,757	120,929	363,927
Conservation of Natural Resources - Current Expenditures	270,090	671,529	606,933	431,383	360,088	156,104	343,243
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	270,090	671,529	606,933	431,383	360,088	156,104	343,243
Economic Development - Current Expenditures	31,129	618,501	14,646	---	462,684	214,515	51,428
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	31,129	618,501	14,646	---	462,684	214,515	51,428
All Other - Current Expenditures	108,596	118,654	119,954	867,154	74,883	73,482	146,328
- Capital Outlay	---	---	---	---	---	---	---
Total All Other	108,596	118,654	119,954	867,154	74,883	73,482	146,328
Debt Service - Principal Paid on Bonds	190,000	270,000	240,000	210,000	---	---	6,770,000
- Other Long-term Debt	40,606	19,848	---	555,000	145,000	14,816	50,000
- Interest and Fiscal Charges	40,318	50,538	100,825	166,584	295,753	236,731	999,556
<i>Total Current Expenditures</i>	<i>6,435,013</i>	<i>9,820,914</i>	<i>10,144,975</i>	<i>17,662,450</i>	<i>11,811,932</i>	<i>14,018,724</i>	<i>18,542,036</i>
<i>Total Capital Outlay</i>	<i>848,325</i>	<i>2,479,071</i>	<i>2,904,447</i>	<i>3,735,714</i>	<i>4,394,679</i>	<i>7,206,715</i>	<i>5,187,960</i>
<i>Total Debt Service</i>	<i>270,924</i>	<i>340,386</i>	<i>340,825</i>	<i>931,584</i>	<i>440,753</i>	<i>251,547</i>	<i>7,819,556</i>
Total Expenditures	7,554,262	12,640,371	13,390,247	22,329,748	16,647,364	21,476,986	31,549,552
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	100,000	150,000	---	461,133	455,798	206,581	118,600
Total Expenditures and Other Uses	7,654,262	12,790,371	13,390,247	22,790,881	17,103,162	21,683,567	31,668,152
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,218,938	780,228	2,719,331	1,925,780	3,653,384	5,362,008	4,485,554
Special Revenue Fund Unreserved Fund Balance	1,554,506	2,607,221	5,927,178	12,480,330	4,334,034	4,658,238	6,856,948
Total	3,773,444	3,387,449	8,646,509	14,406,110	7,987,418	10,020,246	11,342,502
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>58.6%</i>	<i>34.5%</i>	<i>85.2%</i>	<i>81.6%</i>	<i>67.6%</i>	<i>71.5%</i>	<i>61.2%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (1998 Estimate)	37,582	9,573	30,119	20,276	7,636	119,038	54,404
Net Taxable Tax Capacity	18,157,590	7,162,213	16,819,567	12,824,051	5,263,003	74,121,566	30,445,561
1997 Net Tax Levy (Collectible in 1998)	8,348,347	3,114,580	7,372,864	4,187,228	2,506,624	31,620,363	12,224,740
REVENUES							
Taxes	8,520,326	3,119,889	7,672,826	4,288,917	2,520,069	31,693,536	12,930,520
Special Assessments	361,128	377,830	352,452	94,558	653,539	---	16,614
Licenses and Permits	74,193	17,805	2,400	43,257	511	1,083,022	117,473
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	74,529	191,760	---
Human Services	1,116,521	---	1,011,092	406,134	275,049	4,509,629	2,237,769
Disaster	7,471	6,571	693,155	4,262	453,194	34,357	30,030
All Other	459,828	124,576	108,234	175,946	44,444	1,072,508	522,778
Total Federal Grants	1,583,820	131,147	1,812,481	586,342	847,216	5,808,254	2,790,577
State Grants							
HACA	1,984,394	777,078	1,510,440	1,060,867	637,025	5,936,793	2,782,409
Manufactured Home HACA	---	1,898	22,455	3,566	2,134	---	31,746
Local Performance Aid	48,098	12,303	37,944	26,271	10,055	---	68,369
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	325,472	50,143	17,747	92,829	19,811	20,999	20,104
Highways	4,069,249	2,696,160	1,844,793	4,454,604	3,165,929	5,305,935	7,157,312
Human Services	3,734,180	879	2,448,524	2,091,617	757,093	13,302,950	4,787,426
Criminal Justice Aid	199,232	38,707	---	91,521	27,836	---	248,012
PERA Aid	39,784	11,608	---	29,469	6,924	---	98,699
Police Aid	---	20,037	---	38,192	---	---	---
All Other	1,035,134	217,811	1,678,209	967,817	313,750	5,087,220	1,090,769
Total State Grants	11,485,291	3,826,624	7,560,112	8,856,753	4,940,557	29,653,897	16,284,846
Local Units Grants	9,631	---	---	72,053	---	936,975	271,022
Total Intergovernmental Revenues	13,078,742	3,957,771	9,372,593	9,515,148	5,787,773	36,399,126	19,346,445
Charges for Services	2,343,835	224,461	1,855,538	1,059,524	331,774	10,081,036	3,108,032
Fines and Forfeits	376,611	86,069	192,574	139,337	19,389	532,765	317,358
Interest Earnings	1,811,204	295,301	628,719	497,328	194,038	3,184,286	1,390,092
All Other Revenues	397,520	369,257	3,922,388	1,321,936	164,026	821,842	761,095
Total Revenues	26,963,559	8,448,383	23,999,490	16,960,005	9,671,119	83,795,613	37,987,629
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	---	---	43,294	---	---
Total Borrowing	---	---	---	---	43,294	---	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	353,506	---
- Governmental Funds	38,417	249,034	69,620	139,906	---	307,322	237,530
Total Revenues and Other Sources	27,001,976	8,697,417	24,069,110	17,099,911	9,714,413	84,456,441	38,225,159

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	3,279,891	1,345,653	2,982,124	2,567,976	1,024,807	11,587,551	6,351,174
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	3,279,891	1,345,653	2,982,124	2,567,976	1,024,807	11,587,551	6,351,174
Public Safety	- Sheriff	1,759,151	581,410	923,145	849,167	489,216	4,345,423	2,248,842
	- Corrections	1,039,976	22,367	469,157	1,035,551	111,539	8,435,361	2,026,766
	- All Other	127,122	31,602	2,969,322	48,457	54,403	3,851,435	388,766
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	2,926,249	635,379	4,361,624	1,933,175	655,158	16,632,219	4,664,374
Streets and Highways	- Administration	323,432	136,957	150,320	158,403	220,107	829,643	239,848
	- Maintenance	2,685,322	1,410,739	1,317,692	1,311,582	2,050,620	4,131,231	4,013,862
	- Construction	2,976,284	1,895,031	1,127,940	3,915,162	2,349,958	6,841,166	4,572,928
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	5,985,038	3,442,727	2,595,952	5,385,147	4,620,685	11,802,040	8,826,638
Sanitation	- Current Expenditures	442,918	150,132	759,255	277,133	354,753	---	873
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	442,918	150,132	759,255	277,133	354,753	---	873
Human Services	- Income Maintenance	1,362,882	---	1,092,481	1,101,509	530,591	4,998,490	2,255,863
	- Social Services	6,510,637	---	4,428,231	3,173,818	1,106,132	27,849,949	8,895,259
	- All Other	445,073	971,603	---	---	21,987	595,340	1,077,892
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	8,318,592	971,603	5,520,712	4,275,327	1,658,710	33,443,779	12,229,014
Health	- Current Expenditures	1,439,800	219,642	565,707	1,133,417	91,246	4,781,752	2,346,750
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,439,800	219,642	565,707	1,133,417	91,246	4,781,752	2,346,750
Culture and Recreation								
Libraries	- Current Expenditures	117,913	51,418	107,869	339,112	73,027	683,515	222,884
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	199,590	198,219	244,465	257,656	13,601	1,347,381	171,044
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	317,503	249,637	352,334	596,768	86,628	2,030,896	393,928
Conservation of Natural Resources	- Current Expenditures	693,463	622,426	449,491	397,601	660,093	733,735	451,058
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	693,463	622,426	449,491	397,601	660,093	733,735	451,058
Economic Development	- Current Expenditures	136,413	55,332	98,289	55,853	1,865	73,303	361,364
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	136,413	55,332	98,289	55,853	1,865	73,303	361,364
All Other	- Current Expenditures	242,218	88,446	1,456,523	43,909	137,440	60,028	887,648
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	242,218	88,446	1,456,523	43,909	137,440	60,028	887,648
Debt Service	- Principal Paid on Bonds	10,000	110,000	500,000	---	195,000	---	430,000
	- Other Long-term Debt	40,000	---	85,000	---	4,067	---	95,847
	- Interest and Fiscal Charges	2,281	59,961	164,160	---	37,406	243,195	182,878
	Total Current Expenditures	20,805,801	5,885,946	18,014,071	12,751,144	6,941,427	74,304,137	31,939,893
	Total Capital Outlay	2,976,284	1,895,031	1,127,940	3,915,162	2,349,958	6,841,166	4,572,928
	Total Debt Service	52,281	169,961	749,160	---	236,473	243,195	708,725
	Total Expenditures	23,834,366	7,950,938	19,891,171	16,666,306	9,527,858	81,388,498	37,221,546
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To							
	- Enterprise Funds	---	6,713	---	---	---	92,251	---
	- Governmental Funds	38,417	249,034	69,620	139,906	---	307,322	237,530
	Total Expenditures and Other Uses	23,872,783	8,206,685	19,960,791	16,806,212	9,527,858	81,788,071	37,459,076
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	20,276,738	2,503,850	7,886,073	4,989,205	830,018	10,491,204	10,322,973
	Special Revenue Fund Unreserved Fund Balance	13,208,749	1,721,711	4,529,140	3,415,511	2,470,119	10,972,816	8,735,995
	Total	33,485,487	4,225,561	12,415,213	8,404,716	3,300,137	21,464,020	19,058,968
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		160.9%	71.8%	68.9%	65.9%	47.5%	28.9%	59.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (1998 Estimate)	13,617	23,937	10,437	31,765	10,979	498,090	4,404
Net Taxable Tax Capacity	4,976,803	11,748,409	4,979,245	19,080,183	5,768,930	349,842,601	2,133,504
1997 Net Tax Levy (Collectible in 1998)	3,368,204	6,255,704	3,423,163	9,576,992	2,820,347	127,243,980	1,124,555
REVENUES							
Taxes	3,547,508	6,763,094	3,527,069	9,312,616	2,953,808	171,043,087	1,180,737
Special Assessments	150,432	---	71,857	3,900,839	243,750	2	44,084
Licenses and Permits	2,848	55,123	7,370	25,644	20,851	1,050,056	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	64,400	---	---	---	---	---
Human Services	360,258	739,707	340,209	2,292,740	279,444	19,759,569	156,602
Disaster	9,361	4,160	4,000	519,042	196,973	201,322	5,328
All Other	34,778	566,519	23,579	672,411	52,470	6,918,172	11,262
Total Federal Grants	404,397	1,374,786	367,788	3,484,193	528,887	26,879,063	173,192
State Grants							
HACA	660,466	1,110,078	688,136	1,508,851	705,632	12,600,111	359,426
Manufactured Home HACA	14,642	20,935	2,626	17,455	5,887	---	2,582
Local Performance Aid	17,345	29,776	13,364	41,984	13,987	633,319	5,688
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	121,584	1,632	108,986	328,430	29,306	426,038	114,887
Highways	1,938,782	6,487,917	1,452,714	5,667,434	2,437,832	11,397,614	2,623,984
Human Services	1,740,919	1,452,470	807,950	4,306,936	882,309	76,145,285	338,069
Criminal Justice Aid	78,468	---	41,194	148,022	46,322	---	18,866
PERA Aid	16,384	36,545	26,612	43,269	26,507	719,189	8,965
Police Aid	29,397	---	---	101,932	21,399	---	29,823
All Other	318,318	1,997,020	205,353	899,892	407,407	25,718,869	181,376
Total State Grants	4,936,305	11,136,373	3,346,935	13,129,372	4,576,588	127,640,425	3,683,666
Local Units Grants	---	6,066	---	2,837	78,750	4,921,936	---
Total Intergovernmental Revenues	5,340,702	12,517,225	3,714,723	16,616,402	5,184,225	159,441,424	3,856,858
Charges for Services	687,681	1,615,751	340,183	1,900,821	784,339	31,024,509	434,198
Fines and Forfeits	82,811	178,428	122,171	236,100	28,867	3,356,044	21,395
Interest Earnings	250,038	548,932	363,821	735,990	435,544	18,422,977	147,185
All Other Revenues	540,948	1,021,042	377,914	1,817,930	277,499	17,287,039	396,517
Total Revenues	10,602,968	22,699,595	8,525,108	34,546,342	9,928,883	401,625,138	6,082,294
Other Financing Sources							
Borrowing							
Bonds Issued	2,160,000	---	---	5,200,852	---	7,324,362	---
Other Long-term Debt	39,924	---	182,484	622,042	300,800	413,070	---
Total Borrowing	2,199,924	---	182,484	5,822,894	300,800	7,737,432	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	13,512	27,451	35	131,417	120,151	17,405,752	---
Total Revenues and Other Sources	12,816,404	22,727,046	8,707,627	40,500,653	10,349,834	426,768,322	6,082,294

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government - Current Expenditures	2,069,034	3,063,409	1,370,751	3,650,829	1,711,628	76,774,392	636,419
- Capital Outlay	---	---	---	258,726	300,800	888,073	---
Total General Government	2,069,034	3,063,409	1,370,751	3,909,555	2,012,428	77,662,465	636,419
Public Safety - Sheriff	869,026	2,226,719	508,192	1,609,742	641,305	24,183,703	478,647
- Corrections	163,401	1,053,583	242,422	976,912	174,977	39,403,715	55,215
- All Other	13,006	95,961	45,239	483,560	15,491	2,367,303	60,507
- Capital Outlay	---	---	---	---	---	5,290,227	---
Total Public Safety	1,045,433	3,376,263	795,853	3,070,214	831,773	71,244,948	594,369
Streets and Highways - Administration	286,947	421,797	132,320	255,803	265,304	1,177,196	336,131
- Maintenance	1,208,394	2,533,953	1,444,458	2,956,314	985,503	11,555,823	1,076,569
- Construction	1,529,593	5,219,363	1,149,178	6,384,631	1,980,663	214,789	1,931,873
- Other Capital Outlay	325,898	---	---	---	---	11,919,922	---
Total Streets and Highways	3,350,832	8,175,113	2,725,956	9,596,748	3,231,470	24,867,730	3,344,573
Sanitation - Current Expenditures	158,028	211,971	106,162	2,227,668	287,268	12,458,854	125,218
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	158,028	211,971	106,162	2,227,668	287,268	12,458,854	125,218
Human Services - Income Maintenance	797,145	1,491,245	604,684	2,483,759	588,812	33,790,639	389,514
- Social Services	2,866,384	4,031,507	1,567,517	8,612,821	1,464,696	124,645,236	567,388
- All Other	2,891	114,497	---	---	---	337,061	17,865
- Capital Outlay	---	---	---	---	---	69,866	---
Total Human Services	3,666,420	5,637,249	2,172,201	11,096,580	2,053,508	158,842,802	974,767
Health - Current Expenditures	38,678	1,318,485	85,683	113,054	613,390	22,059,443	93,000
- Capital Outlay	---	---	---	---	---	88,974	---
Total Health	38,678	1,318,485	85,683	113,054	613,390	22,148,417	93,000
Culture and Recreation							
Libraries - Current Expenditures	45,068	150,716	30,324	180,381	57,711	6,412,712	36,500
- Capital Outlay	---	---	---	---	---	136,884	---
Parks and Recreation - Current Expenditures	25,037	68,670	126,932	190,493	78,280	8,213,820	32,688
- Capital Outlay	---	---	---	---	---	1,934,938	---
Total Culture and Recreation	70,105	219,386	157,256	370,874	135,991	16,698,354	69,188
Conservation of Natural Resources - Current Expenditures	458,575	771,041	251,789	5,086,169	293,793	593,594	290,899
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	458,575	771,041	251,789	5,086,169	293,793	593,594	290,899
Economic Development - Current Expenditures	39,848	760	---	53,828	36,885	5,132,580	27,926
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	39,848	760	---	53,828	36,885	5,132,580	27,926
All Other - Current Expenditures	99,658	---	72,541	395,496	9,048	23,072	92,871
- Capital Outlay	---	---	---	---	---	1,350,725	---
Total All Other	99,658	---	72,541	395,496	9,048	1,373,797	92,871
Debt Service - Principal Paid on Bonds	125,000	---	290,000	803,000	105,000	8,057,997	290,000
- Other Long-term Debt	34,480	174,863	5,704	126,499	---	205,682	---
- Interest and Fiscal Charges	109,473	---	44,075	627,459	28,429	26,775,670	40,366
<i>Total Current Expenditures</i>	<i>9,141,120</i>	<i>17,554,314</i>	<i>6,589,014</i>	<i>29,276,829</i>	<i>7,224,091</i>	<i>369,129,143</i>	<i>4,317,357</i>
<i>Total Capital Outlay</i>	<i>1,855,491</i>	<i>5,219,363</i>	<i>1,149,178</i>	<i>6,643,357</i>	<i>2,281,463</i>	<i>21,894,398</i>	<i>1,931,873</i>
<i>Total Debt Service</i>	<i>268,953</i>	<i>174,863</i>	<i>339,779</i>	<i>1,556,958</i>	<i>133,429</i>	<i>35,039,349</i>	<i>330,366</i>
Total Expenditures	11,265,564	22,948,540	8,077,971	37,477,144	9,638,983	426,062,890	6,579,596
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	225,817	116,051	---	430,058	---
- Governmental Funds	13,512	27,451	35	131,417	120,151	17,405,752	---
Total Expenditures and Other Uses	11,279,076	22,975,991	8,303,823	37,724,612	9,759,134	443,898,700	6,579,596
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,365,641	2,853,252	3,939,469	1,261,694	4,633,982	126,594,445	2,510,441
Special Revenue Fund Unreserved Fund Balance	1,540,001	3,720,239	2,681,221	6,773,889	2,055,668	20,378,534	1,614,899
Total	3,905,642	6,573,491	6,620,690	8,035,583	6,689,650	146,972,979	4,125,340
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>42.7%</i>	<i>37.4%</i>	<i>100.5%</i>	<i>27.4%</i>	<i>92.6%</i>	<i>39.8%</i>	<i>95.6%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (1998 Estimate)	17,262	17,481	54,101	9,855	16,286	77,924	59,945
Net Taxable Tax Capacity	11,720,369	14,560,247	27,638,292	6,391,542	7,465,604	56,579,059	58,246,433
1997 Net Tax Levy (Collectible in 1998)	5,270,775	5,065,161	9,338,073	2,425,925	2,791,923	20,487,073	15,834,910
REVENUES							
Taxes	5,333,304	5,083,832	9,661,729	2,466,031	3,035,448	23,485,500	16,511,152
Special Assessments	650,516	879,348	385,377	206,957	855,159	10,448	678,518
Licenses and Permits	20,109	16,150	334,552	11,186	2,707	1,048,753	538,455
Intergovernmental Revenues							
Federal Grants							
Highways	63,762	---	---	---	---	729,952	---
Human Services	383,944	834,205	989,773	211,002	288,958	1,175,962	1,118,947
Disaster	261,830	264,011	160,321	166,171	2,900	1,147,626	28,219
All Other	206,749	67,569	1,168,075	75,053	290,830	525,052	1,273,812
Total Federal Grants	916,285	1,165,785	2,318,169	452,226	582,688	3,578,592	2,420,978
State Grants							
HACA	1,119,201	916,123	1,542,766	603,500	624,558	4,553,090	1,215,601
Manufactured Home HACA	3,534	5,575	25,431	2,295	23,116	40,877	19,467
Local Performance Aid	11,059	11,214	75,752	12,693	20,720	91,342	68,650
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	68,842	71,806	47,020	26,600	2,809	13,404	7,036
Highways	2,465,367	4,407,258	4,094,939	3,999,706	2,873,300	3,191,042	1,506,209
Human Services	1,479,948	1,605,317	3,675,835	713,019	892,661	3,987,609	3,586,890
Criminal Justice Aid	81,920	---	310,515	45,025	79,444	373,486	253,805
PERA Aid	25,475	20,022	67,435	15,088	16,974	163,510	95,729
Police Aid	---	---	---	---	38,173	---	183,743
All Other	386,263	470,440	2,002,630	309,720	396,417	2,474,092	1,205,029
Total State Grants	5,641,609	7,507,755	11,842,323	5,727,646	4,968,172	14,964,656	8,142,159
Local Units Grants	29,188	29,000	3,833	500	---	1,530,172	4,000
Total Intergovernmental Revenues	6,587,082	8,702,540	14,164,325	6,180,372	5,550,860	20,073,420	10,567,137
Charges for Services	1,055,547	1,768,156	3,588,700	517,915	1,027,843	5,524,692	3,725,811
Fines and Forfeits	113,486	22,358	381,703	84,940	61,962	524,615	708,309
Interest Earnings	465,764	665,973	1,276,013	275,356	298,322	3,604,543	1,964,059
All Other Revenues	382,457	1,171,671	1,409,047	216,592	387,700	1,001,862	1,255,097
Total Revenues	14,608,265	18,310,028	31,201,446	9,959,349	11,220,001	55,273,833	35,948,538
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	885,000	---	---	1,870,000	---
Other Long-term Debt	---	50,000	810,000	---	80,648	2,302,088	---
Total Borrowing	---	50,000	1,695,000	---	80,648	4,172,088	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	697,627	1,462,619	37,511	22,750	---	797,796
Total Revenues and Other Sources	14,608,265	19,057,655	34,359,065	9,996,860	11,323,399	59,445,921	36,746,334

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	1,958,258	2,803,574	4,551,783	1,317,730	1,476,502	12,773,144	6,323,645
	- Capital Outlay	---	321,088	356,736	---	---	4,032,866	---
	Total General Government	1,958,258	3,124,662	4,908,519	1,317,730	1,476,502	16,806,010	6,323,645
Public Safety	- Sheriff	1,152,031	1,031,098	2,444,338	653,343	573,295	3,227,226	3,016,721
	- Corrections	160,580	107,267	2,660,729	21,714	286,460	4,201,048	2,155,200
	- All Other	13,893	54,001	80,991	10,103	23,539	1,204,438	831,013
	- Capital Outlay	---	---	---	---	---	---	8,334,744
	Total Public Safety	1,326,504	1,192,366	5,186,058	685,160	883,294	8,632,712	14,337,678
Streets and Highways	- Administration	182,613	177,750	156,354	149,377	196,332	440,413	760,589
	- Maintenance	2,057,778	3,001,421	2,048,287	1,357,723	2,174,911	2,178,995	1,292,754
	- Construction	2,031,254	2,817,772	4,019,346	3,391,359	1,900,105	9,586,924	3,251,688
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,271,645	5,996,943	6,223,987	4,898,459	4,271,348	12,206,332	4,605,031
Sanitation	- Current Expenditures	269,059	345,056	1,692,511	367,712	677,098	---	709,141
	- Capital Outlay	---	11,285	---	---	---	---	---
	Total Sanitation	269,059	356,341	1,692,511	367,712	677,098	---	709,141
Human Services	- Income Maintenance	922,776	1,129,069	1,917,279	491,618	787,242	2,276,100	1,956,439
	- Social Services	2,867,774	3,701,062	6,285,325	1,352,515	1,447,332	9,205,294	6,415,546
	- All Other	---	---	---	---	37,710	---	353,643
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	3,790,550	4,830,131	8,202,604	1,844,133	2,272,284	11,481,394	8,725,628
Health	- Current Expenditures	961,008	926,915	1,987,709	57,701	---	1,699,052	1,002,940
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	961,008	926,915	1,987,709	57,701	---	1,699,052	1,002,940
Culture and Recreation	Libraries - Current Expenditures	81,495	95,923	277,892	88,897	72,192	1,080,125	713,988
	- Capital Outlay	---	---	---	---	---	---	---
	Parks and Recreation - Current Expenditures	87,524	141,295	179,371	303,123	122,359	479,448	333,505
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	169,019	237,218	457,263	392,020	194,551	1,559,573	1,047,493
Conservation of Natural Resources	- Current Expenditures	992,670	1,101,617	374,509	436,473	569,598	419,478	577,875
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	992,670	1,101,617	374,509	436,473	569,598	419,478	577,875
Economic Development	- Current Expenditures	25,863	259,983	982,952	2,900	7,651	748,425	79,491
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	25,863	259,983	982,952	2,900	7,651	748,425	79,491
All Other	- Current Expenditures	9,555	233,990	---	245	124,721	---	651,134
	- Capital Outlay	---	66,866	---	---	---	---	---
	Total All Other	9,555	300,856	---	245	124,721	---	651,134
Debt Service	- Principal Paid on Bonds	---	---	75,000	---	---	555,000	160,000
	- Other Long-term Debt	---	---	215,000	13,082	83,185	410,846	360,000
	- Interest and Fiscal Charges	6,757	21,758	489,709	---	11,941	919,436	621,122
	<i>Total Current Expenditures</i>	<i>11,742,877</i>	<i>15,110,021</i>	<i>25,640,030</i>	<i>6,611,174</i>	<i>8,576,942</i>	<i>39,933,186</i>	<i>27,173,624</i>
	<i>Total Capital Outlay</i>	<i>2,031,254</i>	<i>3,217,011</i>	<i>4,376,082</i>	<i>3,391,359</i>	<i>1,900,105</i>	<i>13,619,790</i>	<i>10,886,432</i>
	<i>Total Debt Service</i>	<i>6,757</i>	<i>21,758</i>	<i>779,709</i>	<i>13,082</i>	<i>95,126</i>	<i>1,885,282</i>	<i>1,141,122</i>
	Total Expenditures	13,780,888	18,348,790	30,795,821	10,015,615	10,572,173	55,438,258	39,201,178
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	697,627	1,462,619	37,511	22,750	---	797,796
	Total Expenditures and Other Uses	13,780,888	19,046,417	32,258,440	10,053,126	10,594,923	55,438,258	39,998,974
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,261,527	2,695,594	6,145,638	2,345,195	2,583,564	15,188,197	6,946,223
	Special Revenue Fund Unreserved Fund Balance	4,309,035	7,284,170	8,004,881	3,283,612	3,048,026	22,651,846	9,447,471
	Total	7,570,562	9,979,764	14,150,519	5,628,807	5,631,590	37,840,043	16,393,694
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		64.5%	66.0%	55.2%	85.1%	65.7%	94.8%	60.3%

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (1998 Estimate)	14,943	131,981	32,561	10,609	199,454	11,335	23,994
Net Taxable Tax Capacity	8,356,565	65,714,683	19,982,551	5,687,337	88,579,036	5,952,768	7,303,554
1997 Net Tax Levy (Collectible in 1998)	4,449,098	25,083,100	6,912,739	2,561,750	56,355,973	3,326,553	5,489,568
REVENUES							
Taxes	4,563,336	26,453,871	7,076,443	2,622,253	70,681,506	3,442,560	5,713,114
Special Assessments	411,336	828,092	115,993	217,483	---	771,376	9,220
Licenses and Permits	21,965	398,872	81,738	4,397	155,517	2,990	100,718
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,617,715	670,111	78,406	---	---	365,088
Human Services	390,150	2,666,668	605,788	246,641	8,787,841	327,214	1,614,379
Disaster	111,489	27,050	10,849	4,000	25,959	16,703	5,447
All Other	143,118	1,925,908	181,889	---	5,756,396	73,148	217,555
Total Federal Grants	644,757	6,237,341	1,468,637	329,047	14,570,196	417,065	2,202,469
State Grants							
HACA	1,036,890	4,897,336	1,223,382	915,910	9,861,937	803,471	1,690,310
Manufactured Home HACA	6,447	52,920	13,122	2,721	89,613	3,579	25,602
Local Performance Aid	18,876	164,081	40,877	13,580	254,190	---	30,552
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	71,075	68,347	40,138	72,623	6,992,059	92,273	89,127
Highways	3,520,900	3,466,032	3,203,090	2,030,159	15,232,739	2,212,603	3,539,997
Human Services	1,518,928	8,699,099	2,570,272	1,146,200	29,550,939	1,048,066	2,891,369
Criminal Justice Aid	48,665	719,172	---	43,033	1,140,653	---	---
PERA Aid	---	218,045	---	---	367,660	---	---
Police Aid	---	239,606	---	---	528,780	---	---
All Other	834,554	4,241,681	904,033	259,217	2,482,062	435,724	562,891
Total State Grants	7,056,335	22,812,546	7,994,914	4,483,443	66,500,632	4,595,716	8,829,848
Local Units Grants	---	---	5,246	---	477,075	---	---
Total Intergovernmental Revenues	7,701,092	29,049,887	9,468,797	4,812,490	81,547,903	5,012,781	11,032,317
Charges for Services	1,001,580	3,447,803	1,801,222	366,181	8,068,279	702,589	1,792,763
Fines and Forfeits	69,239	968,418	179,153	---	1,304,540	100	168,954
Interest Earnings	385,690	1,952,059	1,026,077	387,426	3,646,887	416,716	449,300
All Other Revenues	321,172	2,301,782	846,704	307,869	9,663,686	690,224	1,208,759
Total Revenues	14,475,410	65,400,784	20,596,127	8,718,099	175,068,318	11,039,336	20,475,145
Other Financing Sources							
Borrowing							
Bonds Issued	388,777	8,675,000	6,050,568	---	---	---	390,000
Other Long-term Debt	50,000	730,000	1,285,000	---	424,841	---	1,140,000
Total Borrowing	438,777	9,405,000	7,335,568	---	424,841	---	1,530,000
Other Sources	---	26,004	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	1,816,195	659,918	---	1,408,390	625,000	233,106
Total Revenues and Other Sources	14,914,187	76,647,983	28,591,613	8,718,099	176,901,549	11,664,336	22,238,251

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government - Current Expenditures	2,088,531	11,546,920	3,439,912	1,154,494	22,589,849	1,909,081	2,461,420
- Capital Outlay	---	---	964,856	---	883,068	---	898,431
Total General Government	2,088,531	11,546,920	4,404,768	1,154,494	23,472,917	1,909,081	3,359,851
Public Safety - Sheriff	1,037,243	4,203,412	1,158,650	548,857	11,172,631	945,871	1,148,367
- Corrections	193,798	6,757,434	1,201,955	53,435	12,642,174	44,765	604,289
- All Other	30,444	226,242	42,197	26,103	311,129	4,097	11,011
- Capital Outlay	9,304	---	---	---	2,688,615	---	---
Total Public Safety	1,270,789	11,187,088	2,402,802	628,395	26,814,549	994,733	1,763,667
Streets and Highways - Administration	280,842	578,362	227,127	158,645	3,926,191	132,310	231,326
- Maintenance	1,409,089	4,198,310	1,696,731	1,130,996	18,263,533	1,623,973	1,814,351
- Construction	2,602,566	3,356,616	2,920,696	1,655,488	13,378,900	1,219,150	3,876,264
- Other Capital Outlay	---	---	---	---	2,223,058	---	---
Total Streets and Highways	4,292,497	8,133,288	4,844,554	2,945,129	37,791,682	2,975,433	5,921,941
Sanitation - Current Expenditures	174,045	808,035	514,428	135,967	---	569,136	---
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	174,045	808,035	514,428	135,967	---	569,136	---
Human Services - Income Maintenance	714,416	5,099,400	1,209,587	412,975	11,146,564	627,642	1,905,799
- Social Services	2,896,814	15,918,246	4,354,181	1,966,684	43,875,877	2,294,879	4,470,614
- All Other	---	---	---	---	7,035,019	---	891,206
- Capital Outlay	---	---	---	---	393,808	---	---
Total Human Services	3,611,230	21,017,646	5,563,768	2,379,659	62,451,268	2,922,521	7,267,619
Health - Current Expenditures	946,554	2,926,206	769,955	135,816	5,586,413	243,475	1,449,821
- Capital Outlay	---	---	---	---	1,980	---	---
Total Health	946,554	2,926,206	769,955	135,816	5,588,393	243,475	1,449,821
Culture and Recreation							
Libraries - Current Expenditures	190,292	813,193	---	39,769	381,982	65,707	200,768
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	33,868	2,171,821	137,108	55,306	467,290	62,918	139,682
- Capital Outlay	---	---	---	---	16,514	---	---
Total Culture and Recreation	224,160	2,985,014	137,108	95,075	865,786	128,625	340,450
Conservation of Natural Resources - Current Expenditures	639,645	1,481,164	602,406	335,923	7,973,576	714,559	299,672
- Capital Outlay	---	---	---	---	328,034	---	---
Total Conservation of Natural Resources	639,645	1,481,164	602,406	335,923	8,301,610	714,559	299,672
Economic Development - Current Expenditures	125,164	1,829,726	---	51,763	3,662,411	30,536	39,565
- Capital Outlay	---	545,351	---	---	---	---	---
Total Economic Development	125,164	2,375,077	---	51,763	3,662,411	30,536	39,565
All Other - Current Expenditures	197,205	146,046	684,335	83,250	---	280,414	225,655
- Capital Outlay	27,030	---	---	---	---	---	---
Total All Other	224,235	146,046	684,335	83,250	---	280,414	225,655
Debt Service - Principal Paid on Bonds	175,000	7,260,000	155,000	50,000	90,000	260,000	165,000
- Other Long-term Debt	135,000	1,456,820	58,415	4,522	1,531,314	16,618	5,141
- Interest and Fiscal Charges	196,601	2,330,773	508,107	43,822	1,093,168	127,183	21,203
<i>Total Current Expenditures</i>	<i>10,957,950</i>	<i>58,704,517</i>	<i>16,038,572</i>	<i>6,289,983</i>	<i>149,034,639</i>	<i>9,549,363</i>	<i>15,893,546</i>
<i>Total Capital Outlay</i>	<i>2,638,900</i>	<i>3,901,967</i>	<i>3,885,552</i>	<i>1,655,488</i>	<i>19,913,977</i>	<i>1,219,150</i>	<i>4,774,695</i>
<i>Total Debt Service</i>	<i>506,601</i>	<i>11,047,593</i>	<i>721,522</i>	<i>98,344</i>	<i>2,714,482</i>	<i>403,801</i>	<i>191,344</i>
Total Expenditures	14,103,451	73,654,077	20,645,646	8,043,815	171,663,098	11,172,314	20,859,585
Other Financing Uses							
Debt Redemption - Refunded Bonds	260,000	9,140,434	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	19,883	---	---	---
- Governmental Funds	---	1,816,195	659,918	---	1,408,390	625,000	233,106
Total Expenditures and Other Uses	14,363,451	84,610,706	21,305,564	8,063,698	173,071,488	11,797,314	21,092,691
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	2,042,549	5,456,280	5,350,815	2,854,712	18,917,839	2,247,604	2,908,142
Special Revenue Fund Unreserved Fund Balance	3,454,810	7,088,896	2,114,403	3,020,336	15,881,312	3,479,933	5,114,877
Total	5,497,359	12,545,176	7,465,218	5,875,048	34,799,151	5,727,537	8,023,019
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>50.2%</i>	<i>21.4%</i>	<i>46.5%</i>	<i>93.4%</i>	<i>23.3%</i>	<i>60.0%</i>	<i>50.5%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (1998 Estimate)	4,250	20,901	13,456	18,744	192,979	11,690	7,316
Net Taxable Tax Capacity	4,451,680	9,774,369	4,318,553	10,691,155	152,126,826	6,933,220	6,097,812
1997 Net Tax Levy (Collectible in 1998)	1,853,948	5,410,480	3,456,629	5,174,361	37,944,646	3,831,758	2,652,869
REVENUES							
Taxes	1,853,695	5,660,475	3,599,733	5,263,882	44,292,559	3,888,380	2,531,105
Special Assessments	1,909	---	168,839	269,670	---	145,564	213,944
Licenses and Permits	2,680	51,903	27,330	131,191	1,997,670	19,720	4,780
Intergovernmental Revenues							
Federal Grants							
Highways	8,470	---	---	---	99,158	160,889	---
Human Services	184,779	419,363	575,974	497,301	3,198,138	428,354	281,317
Disaster	63,722	39,578	---	5,210	38,426	6,774	479,970
All Other	6,956	231,636	145,326	370,299	1,337,178	215,603	75,135
Total Federal Grants	263,927	690,577	721,300	872,810	4,672,900	811,620	836,422
State Grants							
HACA	496,380	980,333	482,919	1,361,975	7,569,672	940,869	791,816
Manufactured Home HACA	1,175	---	12,777	---	51,864	4,081	5,923
Local Performance Aid	5,584	26,275	17,104	23,330	232,025	15,001	9,431
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	23,762	42,295	68,961	16,759	711	6,482	26,733
Highways	1,461,980	3,921,035	2,037,649	2,313,672	4,110,490	1,957,352	2,804,912
Human Services	683,275	1,265,026	2,042,224	1,421,483	9,879,861	1,384,917	716,541
Criminal Justice Aid	16,489	90,929	---	79,891	943,112	60,703	39,510
PERA Aid	---	20,611	---	25,777	210,491	---	19,527
Police Aid	---	---	---	---	506,951	32,815	---
All Other	234,351	339,865	513,308	677,272	4,356,222	373,767	294,661
Total State Grants	2,922,996	6,686,369	5,174,942	5,920,159	27,961,912	4,775,987	4,709,054
Local Units Grants	---	100,000	---	1,240	3,172,896	---	---
Total Intergovernmental Revenues	3,186,923	7,476,946	5,896,242	6,794,209	35,807,708	5,587,607	5,545,476
Charges for Services	226,882	651,722	976,258	716,280	12,115,223	793,354	494,235
Fines and Forfeits	---	59,736	73,842	89,794	1,099,260	109,007	---
Interest Earnings	91,032	324,504	171,553	540,222	3,334,830	240,622	319,274
All Other Revenues	257,781	416,536	477,518	299,677	6,055,083	451,082	151,774
Total Revenues	5,620,902	14,641,822	11,391,315	14,104,925	104,702,333	11,235,336	9,260,588
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	1,435,000	---	---	---
Other Long-term Debt	12,242	91,449	---	---	601,905	---	127,545
Total Borrowing	12,242	91,449	---	1,435,000	601,905	---	127,545
Other Sources	---	---	---	99,702	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	22,601	74,998	63,047	405,766	3,739,066	---	---
Total Revenues and Other Sources	5,655,745	14,808,269	11,454,362	16,045,393	109,043,304	11,235,336	9,388,133

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government - Current Expenditures	780,889	1,996,587	1,220,315	2,658,870	23,447,610	1,645,383	981,746
- Capital Outlay	---	10,345	127,263	---	173,534	338,113	---
Total General Government	780,889	2,006,932	1,347,578	2,658,870	23,621,144	1,983,496	981,746
Public Safety - Sheriff	401,420	1,089,515	705,372	1,259,173	15,354,091	1,215,921	581,162
- Corrections	25,466	772,819	129,173	225,841	6,072,869	212,407	37,766
- All Other	9,218	10,864	18,450	63,360	---	20,283	14,190
- Capital Outlay	---	---	---	---	---	---	---
Total Public Safety	436,104	1,873,198	852,995	1,548,374	21,426,960	1,448,611	633,118
Streets and Highways - Administration	151,506	301,064	264,876	182,020	1,031,169	255,882	184,993
- Maintenance	1,502,702	1,599,502	730,638	1,597,168	3,661,322	1,843,414	2,298,523
- Construction	924,781	3,476,930	1,711,455	1,675,516	5,455,340	1,364,337	2,472,665
- Other Capital Outlay	---	---	---	---	---	---	---
Total Streets and Highways	2,578,989	5,377,496	2,706,969	3,454,704	10,147,831	3,463,633	4,956,181
Sanitation - Current Expenditures	46,854	153,392	393,857	437,205	---	162,271	170,043
- Capital Outlay	---	---	---	---	---	---	---
Total Sanitation	46,854	153,392	393,857	437,205	---	162,271	170,043
Human Services - Income Maintenance	497,408	750,815	1,174,163	762,038	4,497,847	740,224	445,983
- Social Services	823,943	2,326,728	3,024,311	2,528,429	20,062,927	2,237,562	1,409,736
- All Other	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Total Human Services	1,321,351	3,077,543	4,198,474	3,290,467	24,560,774	2,977,786	1,855,719
Health - Current Expenditures	154,011	306,673	854,133	480,656	8,373,040	280,881	---
- Capital Outlay	---	---	---	---	---	---	---
Total Health	154,011	306,673	854,133	480,656	8,373,040	280,881	---
Culture and Recreation							
Libraries - Current Expenditures	20,318	105,962	27,097	207,821	3,663,992	382,333	32,433
- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation - Current Expenditures	8,664	86,941	44,168	161,073	2,196,783	45,048	11,900
- Capital Outlay	---	---	---	---	27,905	---	---
Total Culture and Recreation	28,982	192,903	71,265	368,894	5,888,680	427,381	44,333
Conservation of Natural Resources - Current Expenditures	217,749	330,856	245,524	370,925	745,886	328,270	414,213
- Capital Outlay	---	---	---	---	---	---	---
Total Conservation of Natural Resources	217,749	330,856	245,524	370,925	745,886	328,270	414,213
Economic Development - Current Expenditures	9,533	62,101	---	317,909	1,345,931	82,217	2,355
- Capital Outlay	---	---	---	---	---	---	---
Total Economic Development	9,533	62,101	---	317,909	1,345,931	82,217	2,355
All Other - Current Expenditures	27,274	205,080	590,388	49,127	---	416,859	164,954
- Capital Outlay	20,341	---	---	---	1,214,729	---	---
Total All Other	47,615	205,080	590,388	49,127	1,214,729	416,859	164,954
Debt Service - Principal Paid on Bonds	---	---	340,000	510,000	1,695,000	---	75,000
- Other Long-term Debt	53,992	116,025	43,906	---	2,463,466	---	127,681
- Interest and Fiscal Charges	35,531	55,971	17,273	139,607	4,165,955	---	32,944
<i>Total Current Expenditures</i>	<i>4,676,955</i>	<i>10,098,899</i>	<i>9,422,465</i>	<i>11,301,615</i>	<i>90,453,467</i>	<i>9,868,955</i>	<i>6,749,997</i>
<i>Total Capital Outlay</i>	<i>945,122</i>	<i>3,487,275</i>	<i>1,838,718</i>	<i>1,675,516</i>	<i>6,871,508</i>	<i>1,702,450</i>	<i>2,472,665</i>
<i>Total Debt Service</i>	<i>89,523</i>	<i>171,996</i>	<i>401,179</i>	<i>649,607</i>	<i>8,324,421</i>	<i>---</i>	<i>235,625</i>
Total Expenditures	5,711,600	13,758,170	11,662,362	13,626,738	105,649,396	11,571,405	9,458,287
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Uses	---	---	---	---	---	---	---
Transfers To - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	22,601	74,998	63,047	405,766	3,739,066	---	---
Total Expenditures and Other Uses	5,734,201	13,833,168	11,725,409	14,032,504	109,388,462	11,571,405	9,458,287
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	959,121	2,419,442	1,427,966	3,210,934	15,421,861	1,489,333	4,176,844
Special Revenue Fund Unreserved Fund Balance	1,625,777	3,074,610	1,829,107	5,548,081	8,759,224	2,568,512	1,415,784
Total	2,584,898	5,494,052	3,257,073	8,759,015	24,181,085	4,057,845	5,592,628
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	<i>55.3%</i>	<i>54.4%</i>	<i>34.6%</i>	<i>77.5%</i>	<i>26.7%</i>	<i>41.1%</i>	<i>82.9%</i>

Table 2
Classification of County Revenues
For the Year Ended December 31, 1998

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (1998 Estimate)	49,673	84,926	11,573	4,782,264
Net Taxable Tax Capacity	22,101,851	57,211,935	6,502,423	3,401,524,623
1997 Net Tax Levy (Collectible in 1998)	9,023,196	17,669,372	4,496,687	1,250,578,521
REVENUES				
Taxes	9,159,570	18,145,926	4,551,301	1,398,068,522
Special Assessments	---	74,738	145,019	26,612,112
Licenses and Permits	120,970	527,474	12,513	16,265,881
Intergovernmental Revenues				
Federal Grants				
Highways	---	666,000	---	10,901,800
Human Services	1,179,942	1,980,595	295,632	194,818,102
Disaster	6,994	33,838	178,884	11,309,261
All Other	354,397	227,926	96,131	84,713,425
Total Federal Grants	1,541,333	2,908,359	570,647	301,742,588
State Grants				
HACA	1,798,110	2,191,353	924,991	194,076,301
Manufactured Home HACA	---	80,585	3,910	1,819,146
Local Performance Aid	62,842	---	14,846	6,758,400
Attached Machinery Aid	---	---	---	2,381,787
Disparity Reduction Aid	93,489	3,507	54,956	14,364,514
Highways	2,847,475	5,070,109	2,526,700	319,256,359
Human Services	3,969,492	6,836,438	1,114,846	388,250,933
Criminal Justice Aid	267,337	---	44,935	13,153,354
PERA Aid	54,309	---	12,884	4,516,097
Police Aid	---	---	---	4,056,729
All Other	1,117,603	2,222,064	223,763	195,828,028
Total State Grants	10,210,657	16,404,056	4,921,831	1,144,461,648
Local Units Grants	---	---	1,000	31,551,520
Total Intergovernmental Revenues	11,751,990	19,312,415	5,493,478	1,477,755,756
Charges for Services	3,407,987	5,088,849	167,062	315,932,687
Fines and Forfeits	256,675	636,849	---	24,893,772
Interest Earnings	984,114	1,355,628	464,620	145,919,399
All Other Revenues	455,888	1,057,307	311,452	162,738,107
Total Revenues	26,137,194	46,199,186	11,145,445	3,568,186,236
Other Financing Sources				
Borrowing				
Bonds Issued	---	3,270,000	---	187,983,870
Other Long-term Debt	---	---	---	22,247,172
Total Borrowing	---	3,270,000	---	210,231,042
Other Sources	---	---	326	1,039,120
Transfers From - Enterprise Funds	---	---	---	1,559,455
- Governmental Funds	121,581	2,371,417	---	148,717,485
Total Revenues and Other Sources	26,258,775	51,840,603	11,145,771	3,929,733,338

Table 3
Classification of County Expenditures
For the Year Ended December 31, 1998

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	3,985,112	6,618,665	1,173,925	537,488,974
	- Capital Outlay	---	---	---	75,050,953
	Total General Government	3,985,112	6,618,665	1,173,925	612,539,927
Public Safety	- Sheriff	2,046,685	5,833,680	486,121	228,807,070
	- Corrections	1,224,214	3,146,313	391,643	255,228,573
	- All Other	15,399	232,149	65,447	94,824,208
	- Capital Outlay	---	---	---	64,423,361
	Total Public Safety	3,286,298	9,212,142	943,211	643,283,212
Streets and Highways	- Administration	311,344	389,032	149,315	29,087,322
	- Maintenance	1,965,903	3,114,438	2,162,344	226,340,683
	- Construction	2,779,086	5,705,385	2,432,750	287,031,087
	- Other Capital Outlay	---	---	---	18,337,965
	Total Streets and Highways	5,056,333	9,208,855	4,744,409	560,797,057
Sanitation	- Current Expenditures	1,385,461	199,886	64,829	61,172,389
	- Capital Outlay	---	---	---	365,633
	Total Sanitation	1,385,461	199,886	64,829	61,538,022
Human Services	- Income Maintenance	1,924,641	2,657,417	686,309	243,255,550
	- Social Services	6,492,522	10,560,197	2,314,674	612,098,523
	- All Other	---	---	---	339,680,261
	- Capital Outlay	---	---	---	7,127,161
	Total Human Services	8,417,163	13,217,614	3,000,983	1,202,161,495
Health	- Current Expenditures	2,262,762	1,558,608	59,015	156,248,888
	- Capital Outlay	---	---	---	6,559,082
	Total Health	2,262,762	1,558,608	59,015	162,807,970
Culture and Recreation	- Current Expenditures	262,557	955,712	49,225	61,344,058
	- Capital Outlay	---	---	---	7,890,497
Parks and Recreation	- Current Expenditures	145,174	780,904	87,418	37,917,313
	- Capital Outlay	---	---	---	2,660,664
	Total Culture and Recreation	407,731	1,736,616	136,643	109,812,532
Conservation of Natural Resources	- Current Expenditures	633,033	456,003	918,114	65,810,314
	- Capital Outlay	---	---	---	810,761
	Total Conservation of Natural Resources	633,033	456,003	918,114	66,621,075
Economic Development	- Current Expenditures	64,334	57,000	---	36,851,364
	- Capital Outlay	---	---	---	15,815,138
	Total Economic Development	64,334	57,000	---	52,666,502
All Other	- Current Expenditures	129,416	389,224	93,984	20,231,885
	- Capital Outlay	---	2,326,359	---	5,252,085
	Total All Other	129,416	2,715,583	93,984	25,483,970
Debt Service	- Principal Paid on Bonds	150,000	735,000	290,000	109,464,856
	- Other Long-term Debt	37,600	---	18,292	19,218,512
	- Interest and Fiscal Charges	48,405	1,149,167	110,432	70,185,945
	Total Current Expenditures	22,848,557	36,949,228	8,702,363	3,006,387,375
	Total Capital Outlay	2,779,086	8,031,744	2,432,750	491,324,387
	Total Debt Service	236,005	1,884,167	418,724	198,869,313
	Total Expenditures	25,863,648	46,865,139	11,553,837	3,696,581,075
	Other Financing Uses				
	Debt Redemption - Refunded Bonds	---	---	---	10,685,434
	Other Uses	---	---	---	26,634
	Transfers To	---	---	---	1,772,064
	- Enterprise Funds	---	---	---	148,717,485
	- Governmental Funds	121,581	2,371,417	---	
	Total Expenditures and Other Uses	25,985,229	49,236,556	11,553,837	3,857,782,692
Unreserved Fund Balance					
	General Fund Unreserved Fund Balance	6,674,435	7,678,629	2,135,423	695,551,254
	Special Revenue Fund Unreserved Fund Balance	5,552,051	5,757,661	6,176,774	685,061,000
	Total	12,226,486	13,436,290	8,312,197	1,380,612,254
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		53.5%	36.4%	95.5%	45.9%

**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 4
Public Service Enterprises
Analysis of Hospital Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense	Income							Interest Payments	Principal Payments
CHIPPEWA [1]	13,053	6,143,113	5,926,233	216,880	505,642	445	722,077	---	---	---	---	301,169	---	---	---
CLEARWATER	8,423	7,978,654	8,289,708	(311,054)	341,165	15,321	14,790	---	---	---	---	249,638	---	212,623	245,469
COOK [2]	4,501	4,917,426	5,184,751	(267,325)	508,872	---	241,547	300,000	---	---	---	1,439,706	---	---	---
DOUGLAS	31,481	34,744,677	33,006,267	1,738,410	502,567	---	2,240,977	---	---	---	---	---	---	---	796,290
HENNEPIN	1,081,875	311,925,983	320,837,328	(8,911,345)	19,670,183	2,974,827	7,784,011	17,155,677	48,788	2,348,296	---	21,582,392	---	2,863,633	10,228,132
KANABEC	14,220	10,261,644	9,617,402	644,242	487,842	---	1,132,084	---	---	---	---	836,793	---	212,347	85,000
MEEKER [5]	21,911	9,031,193	8,470,913	560,280	251,285	---	811,565	---	---	---	---	1,024,630	---	---	---
MURRAY	9,573	3,540,499	3,304,956	235,543	100,548	---	336,091	---	---	---	---	80,262	---	---	18,250
PIPESTONE [2]	10,437	7,965,115	7,761,648	203,467	76,021	350,773	(71,285)	---	---	---	(225,817)	519,955	---	56,938	858,656
RENVILLE	17,481	4,119,407	4,286,269	(166,862)	51,433	2,800	(118,229)	---	---	---	---	197,441	---	23,492	66,811
SWIFT [5]	11,335	3,729,145	3,832,096	(102,951)	126,689	---	23,738	96,529	---	---	---	122,420	---	16,955	60,586
TOTAL	1,224,290	404,356,856	410,517,571	(6,160,715)	22,622,247	3,344,166	13,117,366	17,552,206	48,788	2,348,296	(225,817)	26,354,406	---	3,385,988	12,359,194

See explanation of footnotes at the end of the public service enterprise section.

Table 5
Public Service Enterprises
Analysis of Nursing Home Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
BECKER [3]	29,582	1,997,462	1,881,405	116,057	19,488	9,828	125,717	---	---	---	---	64,370	---	---	4,996	46,866
COOK [2]	4,501	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	17,298	2,741,982	2,799,935	(57,953)	14,847	21,768	(64,874)	---	---	---	---	9,045	---	---	21,768	34,879
HUBBARD [3]	16,905	4,675,162	4,906,511	(231,349)	18,080	17,786	(231,055)	---	---	---	---	28,290	---	---	17,786	16,586
ITASCA [3]	43,729	4,940,219	4,735,229	204,990	73,408	442	277,956	---	---	---	---	183,500	1,879,952	---	140,105	178,502
LAKE [3]	10,700	2,325,443	2,233,424	92,019	8,389	---	100,408	---	---	---	---	371,615	---	---	---	---
PENNINGTON [3]	13,617	2,525,724	2,627,925	(102,201)	14,893	285	(87,593)	---	---	---	---	23,168	---	---	---	---
PIPESTONE [2]	10,437	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	498,090	9,002,114	9,080,814	(78,700)	33,778	35,041	(79,963)	---	---	---	(274,956)	84,009	---	---	---	4,551
STEELE	32,561	3,930,656	4,065,454	(134,798)	45,099	4,415	(94,114)	---	---	---	---	365,890	---	---	4,415	25,000
ST. LOUIS	199,454	19,839,144	19,521,182	317,962	3,834	5,553	316,243	3,834	---	---	---	201,409	---	---	5,195	40,000
TRAVERSE	4,250	2,025,745	2,004,322	21,423	14,779	841	35,361	---	---	---	---	49,554	---	---	---	---
WADENA [11]	13,456	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL	894,580	54,003,651	53,856,201	147,450	246,595	95,959	298,086	3,834	---	---	(274,956)	1,380,850	1,879,952	---	194,265	346,384

See explanation of footnotes at the end of the public service enterprise section.

Table 6
Public Service Enterprises
Analysis of Nursing Services Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELTRAMI	37,899	1,065,837	1,764,373	(698,536)	459,876	---	(238,660)	---	272,836	271,186	---	131,248	---	---	---
CLAY	53,183	1,034,617	2,260,961	(1,226,344)	759,519	---	(466,825)	---	321,636	437,883	(361,311)	7,048	---	---	---
DOUGLAS [8]	31,481	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GRANT	6,201	425,014	718,849	(293,835)	171,156	---	(122,679)	71,120	47,261	53,126	---	---	---	---	---
POLK	31,765	713,611	1,578,081	(864,470)	578,968	---	(285,502)	221,051	209,722	128,469	(116,051)	19,991	---	---	---
WILKIN	7,316	266,222	663,686	(397,464)	358,999	---	(38,465)	143,360	75,993	139,646	---	11,814	---	---	---
TOTAL	167,845	3,505,301	6,985,950	(3,480,649)	2,328,518	---	(1,152,131)	435,531	927,448	1,030,310	(477,362)	170,101	---	---	---

See explanation of footnotes at the end of the public service enterprise section.

**Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 1998**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLUE EARTH LANDFILL	55,611	1,138,698	968,525	170,173	91,098	91,824	169,447	---	---	---	---	15,406	---	91,824	117,211
CASS PINE RIVER AREA SANITARY	24,997	276,399	451,857	(175,458)	6,938	75,512	(244,032)	---	---	---	---	1,790,418	1,112,380	8,221	55,000
CLAY SOLID WASTE	53,183	772,530	1,352,652	(580,122)	1,364,414	19,921	764,371	951,749	---	156,013	---	179,431	---	19,921	7,107
COTTONWOOD LANDFILL	12,923	516,264	292,175	224,089	157,012	36,228	344,873	98,927	---	1,485	(55,481)	28,483	---	36,228	250,000
CROW WING SERPENT LAKE SANIT. DIST. SOLID WASTE	51,605	239,112 1,527,513	255,282 1,032,993	(16,170) 494,520	26,754 3,110	76,254 111,005	(65,670) 386,625	---	---	---	161,573 (153,487)	---	---	76,254 95,062	---
DOUGLAS SOLID WASTE	31,481	1,566,122	2,655,763	(1,089,641)	1,250,549	---	160,908	---	---	183,098	---	2,667,359	---	---	---
GOODHUE WASTE MANAGEMENT	43,266	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HENNEPIN SOLID WASTE	1,081,875	47,470,083	52,902,277	(5,432,194)	4,984,800	745,230	(1,192,624)	251,244	---	3,542,991	35,000	26,051	7,000,000	745,230	7,325,000
HUBBARD SOLID WASTE	16,905	49,852	1,292,043	(1,242,191)	1,287,342	222	44,929	---	---	55,000	(80,000)	1,690	---	---	---
LAKE SANITARY DISTRICT	10,700	60,606	209,899	(149,293)	7,474	---	(141,819)	---	---	---	---	---	---	---	---
LYON LANDFILL	25,484	1,872,760	2,090,870	(218,110)	195,157	---	(22,953)	---	---	---	---	333,117	---	---	---
OLMSTED WASTE MANAGEMENT	119,038	9,268,698	7,604,413	1,664,285	1,596,992	1,707,394	1,553,883	---	---	509,972	(9,649)	325,070	---	1,707,394	1,925,492
OTTER TAIL WASTE MANAGEMENT	54,404	5,548,386	5,138,891	409,495	314,973	80,153	644,315	---	---	184,014	---	112,186	---	80,153	152,797
POLK LANDFILL RESOURCE RECOVERY	31,765	469,535 2,486,707	526,249 2,497,416	(56,714) (10,709)	89,343 43,274	---	32,629 (105,328)	---	---	53,220 4,752	---	4,401 77,055	---	---	137,893 485,000
STEELE SOLID WASTE	32,561	1,024,790	722,821	301,969	73,781	---	375,750	---	---	---	---	517,082	---	466	2,305
ST. LOUIS SOLID WASTE	199,454	4,456,505	4,671,150	(214,645)	3,082,007	332,207	2,535,155	1,521,922	---	588,093	---	148,692	---	317,176	1,185,000
TODD SOLID WASTE	23,994	595,271	938,770	(343,499)	288,458	---	(55,041)	---	---	68,108	---	247,557	---	---	---

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
WRIGHT	84,926															
SOLID WASTE		2,990	836,932	(833,942)	14,678	721,213	(1,540,477)	---	---	---	---	---	---	---	706,961	605,000
TOTAL	<u>1,954,172</u>	<u>79,342,821</u>	<u>86,440,978</u>	<u>(7,098,157)</u>	<u>14,878,154</u>	<u>4,135,056</u>	<u>3,644,941</u>	<u>2,826,952</u>	<u>---</u>	<u>5,346,746</u>	<u>(102,044)</u>	<u>6,576,602</u>	<u>8,112,380</u>	<u>4,022,783</u>	<u>12,109,912</u>	

See explanation of footnotes at the end of the public service enterprise section.

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
AITKIN	14,099															
CONSERVATION CENTER		497,693	612,917	(115,224)	12,439	8,987	(111,772)	---	---	4,267	---	2,404,746	---	645	---	---
ANOKA	290,871															
GOLF COURSE		846,067	735,809	110,258	5,154	3,065	112,347	---	---	---	37,500	147,794	---	1,325	---	21,992
WAVE POOL		585,555	475,374	110,181	---	645	109,536	---	---	---	37,500	4,196	---	---	---	---
CHISAGO	40,237															
HRA	[5]	123,169	47,815	75,354	15,853	49,512	41,695	---	---	---	---	309,527	---	49,512	---	---
CLAY	53,183															
FAMILY SERVICE CENTER		1,236,791	970,465	266,326	207,740	552,782	(78,716)	---	---	---	---	163,415	4,575,000	552,782	---	107,215
JUVENILE CENTER		1,317,255	1,400,472	(83,217)	94,349	179,439	(168,307)	---	---	27,200	---	67,471	---	179,439	---	---
DAKOTA	339,256															
GEOGRAPHIC INFO. SYSTEM		181,522	51,712	129,810	---	---	129,810	---	---	---	---	40,812	---	---	---	---
DOUGLAS	31,481															
PUBLIC TRANSIT		---	12,168	(12,168)	---	---	(12,168)	---	---	---	(16,036)	---	---	---	---	---
HENNEPIN	1,081,875															
CLINIC NETWORK	[4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GLEN LAKE GOLF COURSE		662,025	779,146	(117,121)	---	---	(117,121)	---	---	---	---	3,841	---	---	---	116,013
METRO HEALTH PLAN		72,669,099	79,027,514	(6,358,415)	---	---	(6,358,415)	---	---	---	---	113,173	---	---	---	---
ITASCA	43,729															
RESOURCE CENTER		414,323	438,298	(23,975)	16,413	---	(7,562)	---	---	---	---	10,849	---	---	---	---
KITTSON	5,455															
RURAL WATER DISTRICT	[5]	234,199	259,385	(25,186)	303,540	456,181	(177,827)	---	---	---	(33,000)	41,898	750,006	279,299	---	934,428
LAKE	10,700															
HRA	[5]	38,418	93,036	(54,618)	---	77,688	(132,306)	---	---	---	(47,600)	---	---	77,688	---	12,022
MEEKER	21,911															
EDA	[5]	2,897	1,351	1,546	---	349	1,197	---	---	---	---	1,174,644	1,810,000	---	---	---
MOWER	37,582															
HRA	[5]	444,581	326,422	118,159	---	---	118,159	---	---	---	---	95,923	---	65,135	---	77,486
MURRAY	9,573															
CONGREGATE HOUSING		235,263	159,413	75,850	364	76,053	161	---	---	---	(6,713)	---	---	76,053	---	---
OLMSTED	119,038															
CAMPUS		1,519,321	1,461,856	57,465	565,052	688,136	(65,619)	---	---	---	(5,504)	265,277	---	688,136	---	1,559,942
RAMSEY	498,090															
INTEGRATED MANAGED CARE		109,967	217,286	(107,319)	---	---	(107,319)	---	---	---	---	75,575	---	---	---	---
LAKE OWASSO RESIDENCE		4,108,529	4,473,591	(365,062)	36,162	7,584	(336,484)	---	---	---	(180,591)	85,017	---	---	---	---
ROCK	9,855															
RURAL WATER DISTRICT		333,378	370,761	(37,383)	82,053	---	44,670	---	---	---	---	39,545	---	---	---	---

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 1998

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
STEARNS																
HRA	[5] 131,981	37,863	38,358	(495)	28,019	---	27,524	---	---	25,669	---	---	---	---	---	---
STEELE																
CIVIC CENTER	32,561	156,453	145,863	10,590	1,082	---	11,672	---	---	---	---	13,173	---	---	---	---
STEVENS																
AMBULANCE	10,609	382,628	393,356	(10,728)	32,720	3,869	18,123	---	---	---	(19,883)	10,590	---	---	---	---
TRAVERSE																
CONGREGATE HOUSING	4,250	161,402	146,593	14,809	5,984	88,153	(67,360)	---	---	---	---	509,167	---	88,153	28,580	---
TOTAL	<u>2,786,336</u>	<u>86,298,398</u>	<u>92,638,961</u>	<u>(6,340,563)</u>	<u>1,406,924</u>	<u>2,192,443</u>	<u>(7,126,082)</u>	<u>---</u>	<u>---</u>	<u>57,136</u>	<u>(234,327)</u>	<u>5,576,633</u>	<u>7,135,006</u>	<u>2,058,167</u>	<u>2,857,678</u>	<u>---</u>

See explanation of footnotes at the end of the public service enterprise section.

Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The enterprise fund debt was reclassified to the general long-term debt account.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [9] The enterprise fund operations were reclassified and are included with other enterprise funds.
- [10] The enterprise fund operations were previously classified as a governmental fund type.
- [11] The enterprise fund operations were reclassified and are shown as a fiduciary fund.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1998

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
AITKIN	14,099	---	---	---	---	---	---	---	139,675	818,918	
ANOKA	290,871	84,330,000	---	---	7,290,000	---	91,620,000	33,640,000	17,915,844	8,299,249	
BECKER	29,582	---	---	20,000	3,000,000	---	3,020,000	1,500,000	554,271	1,029,456	
BELTRAMI	37,899	135,000	---	---	3,530,000	5,000,000	8,665,000	2,500,000	21,159	1,400,603	
BENTON	34,431	595,000	---	---	8,615,000	---	555,000	9,765,000	---	5,746,297	921,859
BIG STONE	5,875	---	---	220,000	---	---	---	220,000	---	---	259,143
BLUE EARTH	55,611	3,290,000	---	1,780,000	---	---	---	5,070,000	410,000	1,973,661	973,007
BROWN	27,976	1,135,000	---	18,000	---	3,635,000	---	4,788,000	---	662,377	636,274
CARLTON	31,496	6,615,000	---	---	---	---	---	6,615,000	2,175,000	173,391	1,644,259
CARVER	63,358	14,370,000	---	---	12,890,000	1,420,000	---	28,680,000	12,480,000	464,449	2,138,005
CASS	24,997	435,000	---	---	115,000	---	---	550,000	80,000	4,620,289	1,679,425
CHIPPEWA	13,053	---	---	---	---	---	---	---	---	---	256,954
CHISAGO	40,237	1,400,000	---	1,610,000	10,105,000	---	---	13,115,000	6,810,000	536,480	1,686,994
CLAY	53,183	---	---	2,305,000	4,945,000	10,535,000	---	17,785,000	5,130,000	965,527	1,724,177
CLEARWATER	8,423	---	---	---	---	2,465,000	---	2,465,000	---	309,611	461,370
COOK	4,501	5,300,000	2,220,000	---	---	1,820,000	605,000	9,945,000	1,750,000	4,776,026	251,267
COTTONWOOD	12,923	3,030,000	1,260,000	2,510,000	---	---	---	6,800,000	1,170,000	---	113,571
CROW WING	51,605	3,310,000	---	---	---	---	---	3,310,000	3,155,000	1,610,526	1,544,146
DAKOTA	339,256	38,885,000	---	---	4,495,000	---	---	43,380,000	37,870,000	1,621,511	9,514,216
DODGE	17,298	---	---	---	225,000	---	---	225,000	---	3,332,167	281,388
DOUGLAS	31,481	7,003,750	---	---	1,495,000	1,145,000	---	9,643,750	4,048,750	1,208,173	287,750
FARIBAULT	16,432	2,900,000	---	295,000	---	---	---	3,195,000	2,595,000	---	357,066
FILLMORE	20,967	485,000	---	---	---	---	---	485,000	---	---	620,610
FREEBORN	32,324	695,000	3,220,000	1,355,000	---	---	---	5,270,000	695,000	---	730,851
GOODHUE	43,266	2,315,000	---	---	22,561,654	---	---	24,876,654	---	2,475,000	1,605,994
GRANT	6,201	---	---	80,000	---	235,000	---	315,000	---	---	160,596
HENNEPIN	1,081,875	161,185,000	---	---	108,650,000	---	---	269,835,000	30,805,000	50,169,606	75,263,000
HOUSTON	19,412	---	---	---	---	---	---	---	---	---	533,222
HUBBARD	16,905	315,000	---	---	---	---	---	315,000	---	29,143	646,687
ISANTI	30,038	7,095,000	---	---	1,900,000	6,370,000	---	15,365,000	7,095,000	---	612,664
ITASCA	43,729	4,287,953	290,000	---	1,473,306	---	---	6,051,259	1,877,953	26,583,663	8,507,067
JACKSON	11,728	450,000	---	715,000	---	---	---	1,165,000	---	50,000	459,966
KANABEC	14,220	6,900,000	---	---	---	3,150,000	---	10,050,000	---	---	352,506
KANDIYOHI	41,782	9,865,000	---	625,000	---	---	---	10,490,000	3,210,000	18,315,800	1,425,977
KITSON	5,455	---	---	2,407,734	4,632,563	---	---	7,040,297	2,879,227	---	221,595
KOOCHICHING	15,826	1,855,000	---	---	---	---	---	1,855,000	---	---	567,042
LAC QUI PARLE	8,540	---	---	---	---	---	---	---	---	---	271,428
LAKE	10,700	2,708,834	2,740,000	---	2,455,000	---	---	7,903,834	2,510,000	200,222	783,772

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1998

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
LAKE OF THE WOODS	4,553	---	---	---	---	---	---	---	26,012	123,981	
LE SUEUR	25,181	2,145,000	---	---	---	---	730,000	2,875,000	730,000	64,798	253,147
LINCOLN	6,644	---	---	1,343,000	---	---	---	1,343,000	1,235,000	3,801	73,228
LYON	25,484	---	---	1,575,000	---	---	---	1,575,000	10,000	2,882,619	343,413
MAHNOMEN	5,190	355,000	---	105,000	---	---	---	460,000	---	145,035	52,191
MARSHALL	10,465	115,000	---	1,347,183	---	---	680,000	2,142,183	115,000	20,556	276,832
MARTIN	22,782	1,115,000	---	655,000	---	---	---	1,770,000	515,000	125,163	379,010
MCLEOD	34,881	690,000	---	---	---	---	---	690,000	690,000	1,630,000	851,520
MEEKER	21,911	3,250,000	---	---	---	1,810,000	---	5,060,000	---	2,794,205	619,564
MILLE LACS	21,026	4,880,000	---	---	---	1,725,000	---	6,605,000	---	50,051	729,498
MORRISON	31,496	4,645,000	2,730,000	---	4,145,000	---	---	11,520,000	7,560,000	843,864	586,095
MOWER	37,582	---	---	20,000	---	---	---	20,000	---	1,353,627	679,109
MURRAY	9,573	---	---	775,000	290,000	---	---	1,065,000	240,000	1,600,000	148,285
NICOLLET	30,119	700,000	---	30,000	---	---	1,200,000	1,930,000	220,000	840,000	1,057,877
NOBLES	20,276	---	---	---	---	---	---	---	---	---	398,047
NORMAN	7,636	---	---	525,000	---	---	---	525,000	525,000	39,227	269,930
OLMSTED	119,038	2,445,000	---	---	47,725,000	18,050,000	---	68,220,000	38,145,000	1,955,540	2,462,705
OTTER TAIL	54,404	1,500,000	---	---	915,000	---	---	2,415,000	915,000	377,634	2,048,707
PENNINGTON	13,617	3,230,000	---	---	---	---	---	3,230,000	---	77,017	135,315
PINE	23,937	---	---	---	---	---	---	---	---	---	324,662
PIPESTONE	10,437	1,115,000	---	---	---	---	200,000	1,315,000	535,000	366,429	112,897
POLK	31,765	---	---	7,627,000	5,420,000	---	3,245,000	16,292,000	2,320,000	918,229	530,685
POPE	10,979	341,250	---	---	---	---	---	341,250	341,250	300,800	404,340
RAMSEY	498,090	169,711,357	---	---	---	---	---	169,711,357	70,925,000	1,201,841	25,324,398
RED LAKE	4,404	---	---	---	---	---	615,000	615,000	615,000	---	112,210
REDWOOD	17,262	---	---	---	---	---	---	---	---	---	511,185
RENVILLE	17,481	---	---	---	---	---	---	---	---	397,061	683,201
RICE	54,101	1,815,000	---	---	---	---	---	1,815,000	---	6,060,000	883,932
ROCK	9,855	---	---	---	---	---	---	---	---	6,541	429,488
ROSEAU	16,286	---	---	---	---	---	---	---	---	200,903	451,242
SCOTT	77,924	10,495,000	---	65,000	---	---	---	10,560,000	8,345,000	14,227,531	2,147,006
SHERBURNE	59,945	170,000	---	---	---	8,000,000	---	8,170,000	---	380,000	1,041,154
SIBLEY	14,943	---	---	1,265,000	---	---	---	1,265,000	355,000	2,110,000	685,098
STEARNS	131,981	5,420,000	---	590,000	17,840,000	---	---	23,850,000	23,665,000	4,035,000	3,685,166
STEELE	32,561	12,825,000	---	---	60,000	---	---	12,885,000	6,095,000	1,314,569	491,386
STEVENS	10,609	---	---	---	630,000	---	---	630,000	---	25,377	151,209
ST. LOUIS	199,454	2,250,000	---	---	5,645,000	---	---	7,895,000	3,330,000	20,005,491	29,634,103
SWIFT	11,335	---	---	1,865,000	530,000	---	---	2,395,000	530,000	256,206	407,943

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 1998

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
TODD	23,994	565,000	---	---	---	---	---	565,000	565,000	1,165,206	455,840
TRAVERSE	4,250	1,559,420	---	---	---	---	---	1,559,420	---	301,530	170,239
WABASHA	20,901	---	---	---	---	---	---	---	---	997,559	601,490
WADENA	13,456	---	---	---	---	---	---	---	---	5,408	368,626
WASECA	18,744	2,975,000	---	---	---	---	---	2,975,000	1,435,000	---	719,775
WASHINGTON	192,979	38,510,000	---	1,345,000	---	---	---	39,855,000	20,555,000	31,156,452	4,316,164
WATONWAN	11,690	---	---	---	---	---	---	---	---	---	456,506
WILKIN	7,316	185,000	---	---	---	---	---	185,000	185,000	286,996	136,660
WINONA	49,673	400,000	---	---	---	---	---	400,000	---	303,967	539,287
WRIGHT	84,926	20,870,000	---	---	12,600,000	---	---	33,470,000	25,435,000	---	1,439,830
YELLOW MEDICINE	11,573	245,000	---	145,000	---	---	1,320,000	1,710,000	1,345,000	219,542	247,247
TOTAL	4,782,264	665,412,564	12,460,000	33,217,917	294,177,523	65,360,000	9,150,000	1,079,778,004	381,862,180	245,526,655	217,993,497

Footnote: [1] All other includes bonds payable from county state-aid street allocations.

[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1997 to 1998
1998 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1997			December 31, 1998			1997/1998	1998	1998
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
AITKIN	400,954	12,197,379	12,598,333	427,472	12,931,415	13,358,887	6.0%	13,784,017	96.9%
ANOKA	47,997,821	1,446,542	49,444,363	45,701,950	477,856	46,179,806	-6.6%	147,654,302	31.3%
BECKER	6,192,788	8,677,610	14,870,398	5,359,488	10,417,602	15,777,090	6.1%	20,920,574	75.4%
BELTRAMI	10,153,757	5,745,169	15,898,926	10,739,384	6,734,424	17,473,808	9.9%	28,838,284	60.6%
BENTON	386,865	8,740,541	9,127,406	396,650	9,674,778	10,071,428	10.3%	16,388,296	61.5%
BIG STONE	996,972	4,296,027	5,292,999	1,640,883	3,884,518	5,525,401	4.4%	7,273,956	76.0%
BLUE EARTH	31,472,998	(337,050)	31,135,948	32,506,575	(2,612,248)	29,894,327	-4.0%	28,399,935	105.3%
BROWN	1,009,675	5,600,322	6,609,997	2,933,068	4,198,396	7,131,464	7.9%	18,171,818	39.2%
CARLTON	812,628	5,133,369	5,945,997	1,080,021	6,350,805	7,430,826	25.0%	23,404,590	31.7%
CARVER	28,292,509	4,735,520	33,028,029	33,176,686	7,364,021	40,540,707	22.7%	36,464,800	111.2%
CASS	2,322,465	9,377,552	11,700,017	1,772,899	9,481,809	11,254,708	-3.8%	26,260,984	42.9%
CHIPPEWA	6,019,270	3,911,668	9,930,938	6,142,213	5,017,270	11,159,483	12.4%	9,396,636	118.8%
CHISAGO	7,524,692	3,255,635	10,780,327	9,088,805	3,981,284	13,070,089	21.2%	22,360,132	58.5%
CLAY	7,820,129	634,329	8,454,458	7,870,300	66,160	7,936,460	-6.1%	28,370,194	28.0%
CLEARWATER	526,402	4,607,649	5,134,051	1,358,293	4,677,710	6,036,003	17.6%	9,154,241	65.9%
COOK	15,416	8,033,553	8,048,969	347,716	8,140,907	8,488,623	5.5%	8,591,826	98.8%
COTTONWOOD	828,314	1,414,623	2,242,937	764,893	4,528,934	5,293,827	136.0%	10,061,419	52.6%
CROW WING	58,277	12,594,854	12,653,131	59,065	13,292,007	13,351,072	5.5%	32,836,140	40.7%
DAKOTA	111,814,436	8,153	111,822,589	116,547,436	---	116,547,436	4.2%	144,193,758	80.8%
DODGE	2,645,600	1,819,127	4,464,727	2,910,388	1,696,510	4,606,898	3.2%	10,051,910	45.8%
DOUGLAS	3,826,386	1,965,259	5,791,645	4,381,577	2,133,257	6,514,834	12.5%	20,701,309	31.5%
FARIBAULT	989,214	2,221,215	3,210,429	1,754,038	1,585,538	3,339,576	4.0%	8,512,899	39.2%
FILLMORE	3,902,190	4,355,302	8,257,492	4,013,110	5,127,805	9,140,915	10.7%	11,257,273	81.2%
FREEBORN	5,796,662	10,656,766	16,453,428	6,206,607	10,168,926	16,375,533	-0.5%	18,703,476	87.6%
GOODHUE	1,808,258	14,288,351	16,096,609	2,228,828	12,399,746	14,628,574	-9.1%	23,289,481	62.8%
GRANT	1,504,714	266,574	1,771,288	1,503,636	513,218	2,016,854	13.9%	5,796,079	34.8%
HENNEPIN	27,837,826	172,109,492	199,947,318	41,027,388	166,008,114	207,035,502	3.5%	758,313,850	27.3%
HOUSTON	3,146,044	3,280,766	6,426,810	3,336,613	4,002,985	7,339,598	14.2%	11,097,222	66.1%
HUBBARD	3,728,935	3,995,967	7,724,902	3,631,207	3,915,343	7,546,550	-2.3%	12,048,102	62.6%
ISANTI	46,067	7,239,381	7,285,448	---	7,929,401	7,929,401	8.8%	17,057,414	46.5%
ITASCA	845,575	15,523,165	16,368,740	798,205	17,487,479	18,285,684	11.7%	38,631,422	47.3%
JACKSON	607,200	2,913,902	3,521,102	2,660,768	2,864,892	5,525,660	56.9%	10,182,706	54.3%
KANABEC	18,902	3,264,475	3,283,377	32,703	3,693,944	3,726,647	13.5%	9,147,972	40.7%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1997 to 1998
1998 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1997			December 31, 1998			1997/1998	1998	1998
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
KANDIYOHI	142,274	17,696,676	17,838,950	5,500	13,706,368	13,711,868	-23.1%	31,746,840	43.2%
KITTSOON	1,842,362	2,955,136	4,797,498	1,799,330	2,913,503	4,712,833	-1.8%	6,292,806	74.9%
KOOCHICHING	5,775,478	5,775,988	11,551,466	6,037,724	7,724,297	13,762,021	19.1%	12,817,810	107.4%
LAC QUI PARLE	1,159,527	3,792,049	4,951,576	1,150,311	4,193,443	5,343,754	7.9%	5,858,521	91.2%
LAKE	---	10,179,747	10,179,747	2,446,150	8,107,461	10,553,611	3.7%	11,804,879	89.4%
LAKE OF THE WOODS	4,776,267	855,159	5,631,426	4,922,270	715,560	5,637,830	0.1%	5,955,090	94.7%
LE SUEUR	5,239,181	(89,755)	5,149,426	6,919,788	(12,751)	6,907,037	34.1%	13,727,660	50.3%
LINCOLN	866,652	2,654,676	3,521,328	727,357	2,769,105	3,496,462	-0.7%	4,733,339	73.9%
LYON	860,418	4,239,323	5,099,741	755,411	5,327,545	6,082,956	19.3%	11,494,157	52.9%
MAHNOMEN	1,447,909	1,792,227	3,240,136	1,426,643	2,346,801	3,773,444	16.5%	6,435,013	58.6%
MARSHALL	1,755,529	2,119,820	3,875,349	1,249,292	2,138,157	3,387,449	-12.6%	9,820,914	34.5%
MARTIN	229,632	8,351,854	8,581,486	33,623	8,612,886	8,646,509	0.8%	10,144,975	85.2%
MCLEOD	12,057,277	647,198	12,704,475	13,495,358	910,752	14,406,110	13.4%	17,662,450	81.6%
MEEKER	2,703,024	4,334,333	7,037,357	2,896,332	5,091,086	7,987,418	13.5%	11,811,932	67.6%
MILLE LACS	3,891,707	4,885,548	8,777,255	3,428,594	6,591,652	10,020,246	14.2%	14,018,724	71.5%
MORRISON	4,073,964	8,810,925	12,884,889	3,934,267	7,408,235	11,342,502	-12.0%	18,542,036	61.2%
MOWER	5,807,425	24,557,064	30,364,489	5,746,650	27,738,837	33,485,487	10.3%	20,805,801	160.9%
MURRAY	784,557	3,336,115	4,120,672	553,650	3,671,911	4,225,561	2.5%	5,885,946	71.8%
NICOLLET	7,957,870	271,026	8,228,896	10,743,010	1,672,203	12,415,213	50.9%	18,014,071	68.9%
NOBLES	3,657,954	4,220,575	7,878,529	3,815,098	4,589,618	8,404,716	6.7%	12,751,144	65.9%
NORMAN	429,148	2,817,174	3,246,322	325,709	2,974,428	3,300,137	1.7%	6,941,427	47.5%
OLMSTED	19,191,258	24,174	19,215,432	21,439,913	24,107	21,464,020	11.7%	74,304,137	28.9%
OTTER TAIL	11,020,056	7,344,840	18,364,896	11,245,583	7,813,385	19,058,968	3.8%	31,939,893	59.7%
PENNINGTON	1,331,008	2,067,955	3,398,963	1,182,553	2,723,089	3,905,642	14.9%	9,141,120	42.7%
PINE	272,112	6,788,888	7,061,000	278,757	6,294,734	6,573,491	-6.9%	17,554,314	37.4%
PIPESTONE	723,866	5,344,591	6,068,457	720,403	5,900,287	6,620,690	9.1%	6,589,014	100.5%
POLK	75,531	3,850,454	3,925,985	559,617	7,475,966	8,035,583	104.7%	29,276,829	27.4%
POPE	1,834,797	3,900,244	5,735,041	2,185,800	4,503,850	6,689,650	16.6%	7,224,091	92.6%
RAMSEY	130,220,490	27,459,837	157,680,327	119,172,333	27,800,646	146,972,979	-6.8%	369,129,143	39.8%
RED LAKE	2,490,539	2,126,252	4,616,791	2,333,381	1,791,959	4,125,340	-10.6%	4,317,357	95.6%
REDWOOD	5,773,057	901,453	6,674,510	6,710,494	860,068	7,570,562	13.4%	11,742,877	64.5%
RENVILLE	4,277,162	5,495,435	9,772,597	4,353,330	5,626,434	9,979,764	2.1%	15,110,021	66.0%
RICE	10,715,010	2,320,283	13,035,293	11,268,179	2,882,340	14,150,519	8.6%	25,640,030	55.2%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1997 to 1998
1998 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1997			December 31, 1998			1997/1998	1998	1998
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
ROCK	2,085,000	3,402,327	5,487,327	2,085,000	3,543,807	5,628,807	2.6%	6,611,174	85.1%
ROSEAU	3,468,721	1,246,591	4,715,312	3,245,356	2,386,234	5,631,590	19.4%	8,576,942	65.7%
SCOTT	21,985,114	9,124,832	31,109,946	31,701,693	6,138,350	37,840,043	21.6%	39,933,186	94.8%
SHERBURNE	9,214,187	5,491,506	14,705,693	11,037,071	5,356,623	16,393,694	11.5%	27,173,624	60.3%
SIBLEY	3,594,828	1,158,445	4,753,273	5,286,203	211,156	5,497,359	15.7%	10,957,950	50.2%
STEARNS	10,261,694	610,980	10,872,674	11,711,088	834,088	12,545,176	15.4%	58,704,517	21.4%
STEELE	5,040,689	2,160,830	7,201,519	5,231,980	2,233,238	7,465,218	3.7%	16,038,572	46.5%
STEVENS	1,538,701	3,661,003	5,199,704	1,409,853	4,465,195	5,875,048	13.0%	6,289,983	93.4%
ST. LOUIS	23,448,882	5,958,740	29,407,622	30,714,422	4,084,729	34,799,151	18.3%	149,034,639	23.3%
SWIFT	3,499,223	2,778,055	6,277,278	3,595,209	2,132,328	5,727,537	-8.8%	9,549,363	60.0%
TODD	6,744,467	311,850	7,056,317	7,391,288	631,731	8,023,019	13.7%	15,893,546	50.5%
TRAVERSE	---	2,597,003	2,597,003	---	2,584,898	2,584,898	-0.5%	4,676,955	55.3%
WABASHA	3,671,689	499,658	4,171,347	4,218,974	1,275,078	5,494,052	31.7%	10,098,899	54.4%
WADENA	1,665,203	1,640,837	3,306,040	1,660,688	1,596,385	3,257,073	-1.5%	9,422,465	34.6%
WASECA	3,651,546	5,084,392	8,735,938	3,751,145	5,007,870	8,759,015	0.3%	11,301,615	77.5%
WASHINGTON	6,800,149	18,412,433	25,212,582	6,386,967	17,794,118	24,181,085	-4.1%	90,453,467	26.7%
WATONWAN	426,026	3,933,465	4,359,491	2,645,473	1,412,372	4,057,845	-6.9%	9,868,955	41.1%
WILKIN	1,727,513	3,404,483	5,131,996	1,944,946	3,647,682	5,592,628	9.0%	6,749,997	82.9%
WINONA	6,114,659	5,601,406	11,716,065	5,932,287	6,294,199	12,226,486	4.4%	22,848,557	53.5%
WRIGHT	10,928,407	2,073,787	13,002,194	11,205,630	2,230,660	13,436,290	3.3%	36,949,228	36.4%
YELLOW MEDICINE	1,582,944	6,438,416	8,021,360	1,379,471	6,932,726	8,312,197	3.6%	8,702,363	95.5%
Total	<u>702,182,624</u>	<u>611,391,490</u>	<u>1,313,574,114</u>	<u>758,796,019</u>	<u>621,816,235</u>	<u>1,380,612,254</u>	<u>5.1%</u>	<u>3,006,387,375</u>	<u>45.9%</u>

APPENDIX A

**COUNTY GENERAL AND SPECIAL REVENUE
UNRESERVED FUND BALANCES**

Appendix A

County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that counties have excessive amounts of revenue held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Counties must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's counties do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid, and property tax credits comprise the majority of county discretionary revenues. Minnesota laws govern the flow of these major revenue sources into county treasuries.

- ! Minnesota counties receive the first half of property taxes from property owners by May 15 of each year.
- ! Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- ! Minnesota counties receive the second half of property taxes from property owners by October 15 of each year.
- ! Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide counties with the cash flow required to finance expenditures and avoid short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While counties must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

The unique fiscal characteristics of individual counties make it impossible to apply a single standard for fund balances to all counties. While some counties may require a fund balance equivalent to 40 percent of their total current expenditures, other counties may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

- ! If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- ! Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties with large Special Revenue fund balances and the ability to generate significant revenues from sources other than property taxes and state aid payments, are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

GLOSSARY

Glossary

BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Counties are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the counties.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset. An example of this fund type is a building construction fund.

CHARGES FOR SERVICES - Fees for activities of the governmental funds. These include rent of government buildings by individuals or organizations, road and bridge services, recreation fees, park fees, etc.

CONSERVATION OF NATURAL RESOURCES - Activities designed to conserve and develop natural resources such as water, soil, forests, and minerals.

CURRENT EXPENDITURES - Expenditures that benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

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

ECONOMIC DEVELOPMENT - Expenditures related to providing adequate housing and the redevelopment of substandard physical facilities. These expenditures also provide assistance and opportunity to those economically disadvantaged.

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

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

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

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

GOVERNMENTAL FUNDS - The funds that account for most of the governmental activities. The four governmental fund types are: general, special revenue, debt service, and capital projects.

Glossary

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

STREETS AND HIGHWAYS - Streets and highways current 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. Streets and highways capital outlays include construction and equipment purchases.

HUMAN SERVICES - 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.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury Bonds and bills.

INTERGOVERNMENTAL REVENUES - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LIBRARIES - Expenditures include the purchase of reference materials and books, reference services to patrons, cataloging of materials, and general administration of the library.

LICENSES AND PERMITS - Business licenses and permits are receipts from business and occupations that must be licensed before doing business in the county. Non-business licenses and permits are revenues levied according to benefits presumably conferred by the license or permit.

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

MISCELLANEOUS REVENUES - Includes all revenues not presented as part of another revenue category. Examples include refunds, reimbursements, donations, and lease payments.

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

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

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

Glossary

PARKS AND RECREATION - Park expenditures include park maintenance, mowing, planting and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

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

SANITATION - Sanitation expenditures are for the collection and disposal of refuse, recycling, composting, and weed and pest control.

SPECIAL ASSESSMENTS - A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAXES - Includes revenue from property taxes, penalties and interest on delinquent property taxes, fiscal disparities, forfeited tax sales, gravel taxes, and tax increment taxes if not shown separately.

TAX INCREMENTS - The increased taxes collected on parcels located within tax increment financing districts. Tax increment financing is a tool that cities use to develop or redevelop land. The increase in taxes on the developed or redeveloped area is used to cover the costs associated with the development project.

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

TOTAL REVENUES - The receipt of money that increases the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because enterprise funds are not included in the governmental funds.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types.