

**RANKING OF 1999
PER CAPITA EXPENDITURES
AND LONG-TERM DEBT - COUNTIES**

**FOR THE YEAR ENDED
DECEMBER 31, 1999**

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Through financial, compliance, and special audits, the Office of the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

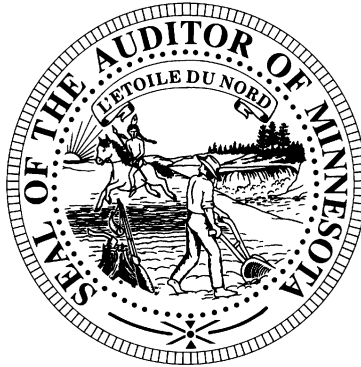
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- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
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Ranking of 1999 Per Capita Expenditures and Long- Term Debt - Counties



August 28, 2001

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Overview

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

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

Comparisons of county per capita expenditures can also be useful for the counties themselves. County officials should use the comparisons as a starting point for improving efficiency, by looking at comparable counties that have lower per capita expenditures, and investigating potential techniques or ideas that could be replicated to reduce county expenditures.

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

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

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

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

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

Definitions of Expenditure Categories and Long-term Debt

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

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

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

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

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

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

Table 7: *Current Culture and Recreation Expenditures*. Culture and recreation expenditures include maintenance and operation of parks, recreational facilities, libraries and cultural centers. In addition, this category accounts for recreation and cultural programs.

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

Table 9: *Current Housing and Economic Development Expenditures*. Housing and economic development activities include development and redevelopment in blighted or otherwise economically disadvantaged areas. Activities may include: low interest loans to individuals and businesses; cleanup of hazardous sites; rehabilitation of substandard housing and other physical facilities; and assistance to those providing housing and economic opportunity within a disadvantaged area.

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

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

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

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

Table 14: *Outstanding Long-term Debt*. Outstanding long-term debt is not an expenditure, but is related to debt service expenditures. Outstanding long-term debt is debt the county has incurred to finance its capital projects. Examples of long-term debt include various types of bonded debt as well as liabilities such as certificates of participation, long-term leases, and notes.

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**Expenditure and
Outstanding Debt Tables**

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Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$2,087,314	\$454
LAKE	10,745	3,360,465	313
MAHNOMEN	5,166	1,282,303	248
LAKE OF THE WOODS	4,618	1,120,867	243
AITKIN	14,235	3,295,635	232
KITTSOON	5,376	1,180,615	220
CASS	25,644	4,880,413	190
RENVILLE	17,412	3,301,069	190
TRAVERSE	4,212	766,490	182
GRANT	6,165	1,061,144	172
SCOTT	81,534	13,892,312	170
CARVER	66,168	11,007,834	166
CLEARWATER	8,392	1,372,599	164
WATONWAN	11,643	1,818,521	156
RED LAKE	4,384	672,419	153
KOOCHICHING	15,679	2,386,771	152
HUBBARD	17,177	2,612,427	152
MURRAY	9,544	1,444,848	151
CROW WING	52,698	7,966,487	151
CHIPPEWA	13,152	1,977,297	150
PENNINGTON	13,606	2,042,418	150
CARLTON	31,591	4,696,400	149
RAMSEY	497,919	74,021,812	149
POPE	10,980	1,631,073	149
WILKIN	7,319	1,083,897	148
BIG STONE	5,794	848,217	146
MILLE LACS	21,355	3,122,759	146
WASECA	19,403	2,797,986	144
LINCOLN	6,585	949,563	144
LYON	25,505	3,513,497	138
SIBLEY	14,997	2,037,467	136
NORMAN	7,637	1,032,240	135
ITASCA	43,986	5,887,079	134
ROCK	9,801	1,311,098	134
JACKSON	11,636	1,551,699	133
OTTER TAIL	55,192	7,299,191	132
PIPESTONE	10,343	1,365,932	132
MARSHALL	10,383	1,363,284	131
DOUGLAS	31,800	4,110,531	129
REDWOOD	17,193	2,218,432	129
TODD	24,191	3,073,156	127

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MARTIN	22,694	\$2,868,591	\$126
BECKER	29,779	3,756,230	126
GOODHUE	43,469	5,477,730	126
NICOLLET	30,464	3,818,094	125
WASHINGTON	198,606	24,857,036	125
NOBLES	19,920	2,482,309	125
ISANTI	30,826	3,828,024	124
PINE	24,496	3,027,896	124
SAINT LOUIS	199,080	24,329,721	122
POLK	32,004	3,892,532	122
DODGE	17,504	2,060,827	118
MORRISON	31,756	3,718,904	117
SHERBURNE	63,182	7,094,191	112
COTTONWOOD	12,773	1,434,101	112
KANABEC	14,432	1,614,161	112
Averages for Counties**	55,614	6,208,646	112
DAKOTA	347,245	37,964,697	109
FARIBAULT	16,364	1,773,585	108
HOUSTON	19,545	2,097,210	107
STEELE	32,965	3,532,118	107
LE SUEUR	25,482	2,720,950	107
MCLEOD	35,364	3,745,092	106
CHISAGO	42,041	4,421,152	105
BENTON	35,110	3,689,203	105
SWIFT	11,338	1,191,072	105
BELTRAMI	38,644	4,022,954	104
STEVENS	10,535	1,087,973	103
BROWN	28,012	2,816,957	101
YELLOW MEDICINE	11,493	1,145,723	100
WINONA	49,576	4,940,618	100
WADENA	13,398	1,319,145	98
LAC QUI PARLE	8,413	822,759	98
WABASHA	21,118	2,052,111	97
MOWER	37,583	3,636,820	97
KANDIYOHI	41,942	4,049,565	97
FREEBORN	32,238	3,070,439	95
FILLMORE	20,914	1,975,673	94
ANOKA	297,776	28,092,162	94
BLUE EARTH	55,877	5,239,437	94
CLAY	53,322	4,815,887	90
STEARNS	133,977	11,910,932	89

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
OLMSTED	121,452	\$10,665,024	\$88
RICE	54,888	4,817,897	88
MEEKER	21,929	1,887,822	86
WRIGHT	87,779	7,224,496	82
ROSEAU	16,314	1,303,497	80
HENNEPIN	1,089,024	84,413,289	78

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KITTSON	5,376	\$2,718,252	\$506
COOK	4,595	1,397,731	304
MAHNOMEN	5,166	1,143,341	221
HENNEPIN	1,089,024	204,994,272	188
LAKE	10,745	1,987,047	185
AITKIN	14,235	2,617,226	184
MILLE LACS	21,355	3,552,463	166
OLMSTED	121,452	19,716,213	162
CLEARWATER	8,392	1,304,854	155
PINE	24,496	3,703,096	151
CASS	25,644	3,863,524	151
KANDIYOHI	41,942	6,074,292	145
CARVER	66,168	9,387,353	142
LAKE OF THE WOODS	4,618	643,985	139
RAMSEY	497,919	69,044,982	139
CARLTON	31,591	4,373,752	138
RED LAKE	4,384	605,005	138
NICOLLET	30,464	4,175,394	137
GOODHUE	43,469	5,873,177	135
SAINT LOUIS	199,080	26,284,130	132
BROWN	28,012	3,616,693	129
Averages for Counties**	55,614	7,079,458	127
BECKER	29,779	3,634,713	122
ITASCA	43,986	5,351,920	122
GRANT	6,165	738,482	120
ISANTI	30,826	3,674,874	119
WRIGHT	87,779	10,416,569	119
PENNINGTON	13,606	1,607,305	118
DOUGLAS	31,800	3,673,686	116
WATONWAN	11,643	1,344,315	115
BENTON	35,110	4,047,330	115
WASHINGTON	198,606	22,880,493	115
BELTRAMI	38,644	4,337,293	112
MARSHALL	10,383	1,144,056	110
SHERBURNE	63,182	6,897,592	109
ANOKA	297,776	31,821,716	107
CROW WING	52,698	5,623,494	107
HUBBARD	17,177	1,830,727	107
CHISAGO	42,041	4,455,259	106
MCLEOD	35,364	3,677,632	104
DODGE	17,504	1,782,338	102

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MEEKER	21,929	\$2,205,877	\$101
BIG STONE	5,794	578,471	100
KANABEC	14,432	1,417,497	98
CLAY	53,322	5,169,361	97
SCOTT	81,534	7,851,256	96
WILKIN	7,319	701,615	96
KOOCHICHING	15,679	1,498,676	96
YELLOW MEDICINE	11,493	1,082,524	94
TRAVERSE	4,212	394,660	94
CHIPPEWA	13,152	1,231,147	94
MARTIN	22,694	2,114,777	93
LE SUEUR	25,482	2,349,124	92
OTTER TAIL	55,192	5,018,892	91
POLK	32,004	2,908,420	91
SIBLEY	14,997	1,354,350	90
WASECA	19,403	1,729,289	89
RICE	54,888	4,862,152	89
JACKSON	11,636	1,028,347	88
MORRISON	31,756	2,789,745	88
POPE	10,980	963,911	88
FARIBAULT	16,364	1,430,837	87
REDWOOD	17,193	1,481,371	86
WABASHA	21,118	1,812,144	86
SWIFT	11,338	953,993	84
STEELE	32,965	2,768,096	84
ROCK	9,801	816,381	83
STEARNS	133,977	10,956,980	82
HOUSTON	19,545	1,578,063	81
TODD	24,191	1,949,068	81
NORMAN	7,637	607,822	80
LYON	25,505	2,001,916	78
FILLMORE	20,914	1,629,175	78
MOWER	37,583	2,894,664	77
COTTONWOOD	12,773	975,866	76
STEVENS	10,535	791,358	75
FREEBORN	32,238	2,373,499	74
MURRAY	9,544	698,489	73
BLUE EARTH	55,877	4,061,300	73
NOBLES	19,920	1,425,847	72
PIPESTONE	10,343	727,976	70
LINCOLN	6,585	455,997	69

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WINONA	49,576	\$3,406,397	\$69
ROSEAU	16,314	1,113,665	68
DAKOTA	347,245	23,378,730	67
WADENA	13,398	819,372	61
RENVILLE	17,412	1,060,188	61
LAC QUI PARLE	8,413	476,966	57

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$2,396,976	\$522
TRAVERSE	4,212	1,495,247	355
LAKE OF THE WOODS	4,618	1,455,878	315
KITTSOON	5,376	1,508,379	281
RED LAKE	4,384	1,222,607	279
WILKIN	7,319	1,929,111	264
NORMAN	7,637	1,918,954	251
MARSHALL	10,383	2,463,984	237
AITKIN	14,235	3,183,215	224
GRANT	6,165	1,357,642	220
BIG STONE	5,794	1,269,457	219
LAKE	10,745	2,334,341	217
MAHNOMEN	5,166	1,105,787	214
LINCOLN	6,585	1,403,853	213
ITASCA	43,986	9,006,513	205
SWIFT	11,338	2,184,394	193
RENVILLE	17,412	3,301,415	190
LAC QUI PARLE	8,413	1,569,854	187
MURRAY	9,544	1,740,126	182
WATONWAN	11,643	2,032,093	175
JACKSON	11,636	2,030,854	175
CLEARWATER	8,392	1,451,579	173
YELLOW MEDICINE	11,493	1,978,382	172
COTTONWOOD	12,773	2,003,666	157
HUBBARD	17,177	2,681,570	156
STEVENS	10,535	1,541,888	146
CASS	25,644	3,616,526	141
PENNINGTON	13,606	1,877,457	138
POPE	10,980	1,480,643	135
REDWOOD	17,193	2,211,438	129
ROCK	9,801	1,239,945	127
KANABEC	14,432	1,819,383	126
ROSEAU	16,314	2,054,702	126
FARIBAULT	16,364	2,058,952	126
PIPESTONE	10,343	1,267,930	123
KOOCHICHING	15,679	1,884,584	120
SAINT LOUIS	199,080	23,743,500	119
MARTIN	22,694	2,673,891	118
HOUSTON	19,545	2,241,526	115
CHIPPEWA	13,152	1,488,025	113
PINE	24,496	2,678,868	109

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
FILLMORE	20,914	\$2,224,717	\$106
MOWER	37,583	3,954,976	105
BECKER	29,779	2,915,817	98
POLK	32,004	3,112,790	97
MEEKER	21,929	2,104,667	96
CARLTON	31,591	2,990,147	95
WADENA	13,398	1,264,362	94
SIBLEY	14,997	1,402,013	93
DOUGLAS	31,800	2,958,651	93
TODD	24,191	2,230,649	92
LYON	25,505	2,322,533	91
LE SUEUR	25,482	2,250,771	88
DODGE	17,504	1,534,077	88
WASECA	19,403	1,693,840	87
NOBLES	19,920	1,734,088	87
WABASHA	21,118	1,759,059	83
MILLE LACS	21,355	1,650,744	77
BELTRAMI	38,644	2,954,656	76
MORRISON	31,756	2,376,376	75
FREEBORN	32,238	2,403,772	75
KANDIYOHI	41,942	3,057,808	73
OTTER TAIL	55,192	3,720,166	67
BLUE EARTH	55,877	3,631,336	65
CHISAGO	42,041	2,710,358	64
CROW WING	52,698	3,324,849	63
BROWN	28,012	1,727,757	62
MCLEOD	35,364	2,170,071	61
CLAY	53,322	3,025,943	57
GOODHUE	43,469	2,421,818	56
BENTON	35,110	1,950,304	56
STEELE	32,965	1,797,505	55
Averages for Counties**	55,614	3,013,412	54
NICOLLET	30,464	1,526,493	50
WRIGHT	87,779	4,257,836	49
WINONA	49,576	2,318,737	47
ISANTI	30,826	1,408,983	46
CARVER	66,168	3,015,769	46
OLMSTED	121,452	5,293,968	44
SCOTT	81,534	3,283,487	40
RICE	54,888	2,152,425	39
STEARNS	133,977	4,517,424	34

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SHERBURNE	63,182	\$2,114,119	\$33
WASHINGTON	198,606	5,777,290	29
ANOKA	297,776	7,153,177	24
RAMSEY	497,919	10,402,210	21
HENNEPIN	1,089,024	19,800,398	18
DAKOTA	347,245	4,862,813	14

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$1,304,719	\$284
LAKE OF THE WOODS	4,618	863,756	187
WADENA	13,398	1,017,401	76
KOOCHICHING	15,679	1,103,257	70
CASS	25,644	1,788,216	70
CLEARWATER	8,392	569,004	68
ROCK	9,801	606,844	62
GRANT	6,165	374,605	61
BELTRAMI	38,644	2,239,830	58
SWIFT	11,338	605,750	53
POLK	32,004	1,689,056	53
MAHNOMEN	5,166	230,730	45
DODGE	17,504	763,758	44
NORMAN	7,637	329,774	43
BECKER	29,779	1,250,394	42
MCLEOD	35,364	1,471,580	42
ROSEAU	16,314	663,668	41
KANDIYOHI	41,942	1,628,113	39
BIG STONE	5,794	196,402	34
HOUSTON	19,545	647,605	33
RICE	54,888	1,755,876	32
CARLTON	31,591	986,678	31
MORRISON	31,756	986,029	31
CHIPPEWA	13,152	387,229	29
ITASCA	43,986	1,271,304	29
FILLMORE	20,914	553,133	26
RED LAKE	4,384	114,186	26
WASECA	19,403	486,322	25
AITKIN	14,235	356,059	25
WILKIN	7,319	181,735	25
POPE	10,980	267,324	24
LAKE	10,745	251,137	23
CHISAGO	42,041	974,717	23
NOBLES	19,920	460,295	23
BLUE EARTH	55,877	1,215,472	22
WINONA	49,576	1,072,547	22
Averages for Counties**	38,314	751,235	20
RAMSEY	497,919	9,564,774	19
MILLE LACS	21,355	398,982	19
STEVENS	10,535	194,687	18
MURRAY	9,544	174,375	18

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LAC QUI PARLE	8,413	\$148,426	\$18
NICOLLET	30,464	534,153	18
ANOKA	297,776	5,105,812	17
KITTSOON	5,376	88,836	17
LINCOLN	6,585	105,507	16
RENVILLE	17,412	276,207	16
GOODHUE	43,469	685,343	16
ISANTI	30,826	475,053	15
COTTONWOOD	12,773	195,219	15
WATONWAN	11,643	177,910	15
STEELE	32,965	486,681	15
BROWN	28,012	410,036	15
REDWOOD	17,193	236,553	14
PIPESTONE	10,343	137,829	13
WABASHA	21,118	280,715	13
MARSHALL	10,383	131,996	13
SIBLEY	14,997	176,951	12
MOWER	37,583	441,462	12
FREEBORN	32,238	366,749	11
DAKOTA	347,245	3,817,311	11
SHERBURNE	63,182	691,266	11
MARTIN	22,694	243,272	11
LYON	25,505	255,018	10
TRAVERSE	4,212	39,126	9
OTTER TAIL	55,192	500,835	9
PINE	24,496	201,584	8
YELLOW MEDICINE	11,493	94,461	8
MEEKER	21,929	145,407	7
JACKSON	11,636	75,753	7
FARIBAULT	16,364	104,895	6
LE SUEUR	25,482	147,196	6
BENTON	35,110	184,668	5
KANABEC	14,432	75,617	5
PENNINGTON	13,606	60,774	4
WRIGHT	87,779	275,332	3
STEARNS	133,977	222,406	2
DOUGLAS	31,800	1,161	0
CLAY	53,322	1,457	0
CARVER	66,168	0	0
CROW WING	52,698	0	0
HENNEPIN	1,089,024	0	0

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HUBBARD	17,177	\$0	\$0
OLMSTED	121,452	0	0
SAINT LOUIS	199,080	0	0
SCOTT	81,534	0	0
TODD	24,191	0	0
WASHINGTON	198,606	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
GRANT	6,165	\$612,194	\$99
WILKIN	7,319	633,453	87
KANABEC	14,432	1,163,489	81
GOODHUE	43,469	2,898,218	67
WADENA	13,398	876,415	65
DOUGLAS	31,800	2,070,337	65
REDWOOD	17,193	1,116,657	65
SIBLEY	14,997	966,350	64
HOUSTON	19,545	1,182,147	60
TODD	24,191	1,462,737	60
CASS	25,644	1,507,146	59
RENVILLE	17,412	1,016,184	58
POPE	10,980	638,224	58
KOOCHICHING	15,679	880,933	56
COOK	4,595	246,863	54
LE SUEUR	25,482	1,259,341	49
FILLMORE	20,914	1,004,479	48
WABASHA	21,118	967,091	46
WINONA	49,576	2,229,180	45
CARLTON	31,591	1,412,367	45
HENNEPIN	1,089,024	48,228,943	44
PINE	24,496	1,082,982	44
MEEKER	21,929	961,321	44
AITKIN	14,235	622,690	44
OTTER TAIL	55,192	2,374,375	43
OLMSTED	121,452	5,213,726	43
RAMSEY	497,919	21,045,036	42
BROWN	28,012	1,158,235	41
WASHINGTON	198,606	8,186,887	41
MOWER	37,583	1,500,311	40
RICE	54,888	2,085,343	38
MCLEOD	35,364	1,335,293	38
CHISAGO	42,041	1,540,183	37
DODGE	17,504	632,144	36
MORRISON	31,756	1,124,077	35
ITASCA	43,986	1,539,254	35
Averages for Counties**	56,045	1,939,786	35
LAKE	10,745	370,123	34
MILLE LACS	21,355	715,467	34
TRAVERSE	4,212	140,934	33
ISANTI	30,826	1,025,125	33

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KANDIYOHI	41,942	\$1,301,613	\$31
FREEBORN	32,238	938,540	29
SAINT LOUIS	199,080	5,778,632	29
CROW WING	52,698	1,491,683	28
CARVER	66,168	1,599,276	24
WATONWAN	11,643	271,393	23
STEELE	32,965	759,164	23
MURRAY	9,544	214,374	22
SWIFT	11,338	242,687	21
DAKOTA	347,245	7,361,954	21
SCOTT	81,534	1,637,450	20
WRIGHT	87,779	1,750,069	20
NICOLLET	30,464	601,838	20
WASECA	19,403	351,571	18
ANOKA	297,776	5,320,320	18
BENTON	35,110	610,675	17
SHERBURNE	63,182	1,028,184	16
RED LAKE	4,384	63,000	14
BLUE EARTH	55,877	799,989	14
STEVENS	10,535	135,816	13
NORMAN	7,637	97,048	13
JACKSON	11,636	145,818	13
MAHNOMEN	5,166	63,966	12
BIG STONE	5,794	67,865	12
LAKE OF THE WOODS	4,618	50,792	11
PIPESTONE	10,343	107,713	10
COTTONWOOD	12,773	107,059	8
LAC QUI PARLE	8,413	68,158	8
CHIPPEWA	13,152	100,232	8
ROCK	9,801	66,176	7
BECKER	29,779	195,994	7
NOBLES	19,920	126,449	6
KITTSOON	5,376	33,451	6
YELLOW MEDICINE	11,493	68,266	6
HUBBARD	17,177	81,070	5
LYON	25,505	102,108	4
POLK	32,004	111,807	3
PENNINGTON	13,606	39,728	3
BELTRAMI	38,644	89,727	2
MARSHALL	10,383	24,000	2
CLEARWATER	8,392	18,000	2

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LINCOLN	6,585	\$12,568	\$2
CLAY	53,322	0	0
FARIBAULT	16,364	0	0
MARTIN	22,694	0	0
ROSEAU	16,314	0	0
STEARNS	133,977	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CLEARWATER	8,392	\$3,474,965	\$414
MAHNOMEN	5,166	2,092,800	405
BELTRAMI	38,644	14,409,407	373
HENNEPIN	1,089,024	397,816,537	365
POLK	32,004	11,327,021	354
CASS	25,644	8,834,019	344
RAMSEY	497,919	166,701,732	335
MILLE LACS	21,355	7,104,542	333
SAINT LOUIS	199,080	65,468,999	329
WADENA	13,398	4,352,611	325
ITASCA	43,986	14,155,527	322
TRAVERSE	4,212	1,342,547	319
GRANT	6,165	1,921,007	312
PENNINGTON	13,606	4,203,021	309
TODD	24,191	7,435,862	307
AITKIN	14,235	4,192,865	295
RENVILLE	17,412	5,120,223	294
OLMSTED	121,452	35,574,150	293
BECKER	29,779	8,672,978	291
FREEBORN	32,238	9,245,975	287
KANDIYOHI	41,942	11,994,120	286
HUBBARD	17,177	4,895,488	285
JACKSON	11,636	3,303,581	284
LAKE	10,745	3,028,813	282
CLAY	53,322	14,926,494	280
CARLTON	31,591	8,809,081	279
ISANTI	30,826	8,524,227	277
CHIPPEWA	13,152	3,623,868	276
KOOCHICHING	15,679	4,312,317	275
PINE	24,496	6,614,334	270
WATONWAN	11,643	3,123,844	268
COTTONWOOD	12,773	3,380,015	265
SWIFT	11,338	2,987,325	263
WILKIN	7,319	1,928,224	263
Averages for Counties**	55,614	14,649,375	263
YELLOW MEDICINE	11,493	2,981,588	259
COOK	4,595	1,165,237	254
BIG STONE	5,794	1,454,895	251
KANABEC	14,432	3,603,606	250
NOBLES	19,920	4,948,972	248
REDWOOD	17,193	4,245,404	247

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CROW WING	52,698	\$12,894,666	\$245
STEVENS	10,535	2,562,894	243
OTTER TAIL	55,192	13,342,058	242
NORMAN	7,637	1,829,233	240
MOWER	37,583	8,717,059	232
ROCK	9,801	2,174,961	222
DOUGLAS	31,800	7,037,542	221
MORRISON	31,756	6,984,931	220
MARSHALL	10,383	2,266,781	218
BLUE EARTH	55,877	12,164,590	218
RED LAKE	4,384	951,497	217
LAC QUI PARLE	8,413	1,793,338	213
BROWN	28,012	5,902,995	211
SIBLEY	14,997	3,146,001	210
MEEKER	21,929	4,563,909	208
PIPESTONE	10,343	2,131,075	206
POPE	10,980	2,252,408	205
STEARNS	133,977	27,001,945	202
KITTSOON	5,376	1,079,031	201
CARVER	66,168	13,142,245	199
LAKE OF THE WOODS	4,618	915,596	198
GOODHUE	43,469	8,515,606	196
ANOKA	297,776	57,660,951	194
LE SUEUR	25,482	4,845,085	190
CHISAGO	42,041	7,838,095	186
MCLEOD	35,364	6,513,001	184
WINONA	49,576	9,113,994	184
WASECA	19,403	3,552,637	183
NICOLLET	30,464	5,549,809	182
BENTON	35,110	6,388,131	182
STEELE	32,965	5,764,837	175
DAKOTA	347,245	60,125,445	173
HOUSTON	19,545	3,365,056	172
WRIGHT	87,779	13,948,951	159
DODGE	17,504	2,709,310	155
SHERBURNE	63,182	9,768,596	155
WABASHA	21,118	3,261,358	154
SCOTT	81,534	11,971,370	147
RICE	54,888	7,868,379	143
WASHINGTON	198,606	27,434,150	138
FILLMORE	20,914	2,828,519	135

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LINCOLN	6,585	\$839,528	\$127
ROSEAU	16,314	2,021,362	124
MURRAY	9,544	978,656	103
LYON	25,505	2,420,630	95
MARTIN	22,694	1,779,296	78
FARIBAULT	16,364	1,279,914	78

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$1,250,234	\$272
LAKE	10,745	666,677	62
CARVER	66,168	3,085,471	47
KANDIYOHI	41,942	1,793,171	43
ROCK	9,801	409,108	42
ANOKA	297,776	11,304,441	38
WATONWAN	11,643	438,587	38
DAKOTA	347,245	12,320,808	35
NOBLES	19,920	679,244	34
LAKE OF THE WOODS	4,618	153,084	33
DOUGLAS	31,800	992,084	31
RAMSEY	497,919	14,962,351	30
WASHINGTON	198,606	5,703,649	29
CLEARWATER	8,392	233,031	28
FARIBAULT	16,364	439,060	27
JACKSON	11,636	310,318	27
AITKIN	14,235	376,468	26
MURRAY	9,544	249,622	26
MARTIN	22,694	582,247	26
MARSHALL	10,383	254,566	25
KITTSOON	5,376	129,558	24
CHIPPEWA	13,152	313,385	24
LINCOLN	6,585	154,187	23
HENNEPIN	1,089,024	24,885,163	23
Averages for Counties**	55,614	1,228,695	22
SCOTT	81,534	1,793,330	22
LAC QUI PARLE	8,413	181,380	22
WRIGHT	87,779	1,810,497	21
WABASHA	21,118	419,920	20
COTTONWOOD	12,773	253,825	20
BIG STONE	5,794	105,414	18
BROWN	28,012	500,640	18
WASECA	19,403	343,139	18
PIPESTONE	10,343	177,486	17
OLMSTED	121,452	2,036,456	17
TODD	24,191	395,123	16
SHERBURNE	63,182	1,009,740	16
HUBBARD	17,177	267,223	16
ITASCA	43,986	679,574	15
SIBLEY	14,997	227,566	15
LE SUEUR	25,482	377,860	15

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LYON	25,505	\$374,794	\$15
RED LAKE	4,384	62,459	14
RENVILLE	17,412	241,237	14
STEARNS	133,977	1,851,529	14
BLUE EARTH	55,877	757,587	14
ISANTI	30,826	406,967	13
BECKER	29,779	392,654	13
DODGE	17,504	226,260	13
POPE	10,980	135,270	12
YELLOW MEDICINE	11,493	138,738	12
MOWER	37,583	448,985	12
MEEKER	21,929	258,622	12
MAHNOMEN	5,166	60,168	12
MORRISON	31,756	369,668	12
BELTRAMI	38,644	445,000	12
POLK	32,004	364,287	11
MCLEOD	35,364	388,931	11
NORMAN	7,637	83,449	11
FILLMORE	20,914	225,917	11
BENTON	35,110	377,561	11
PINE	24,496	257,347	11
ROSEAU	16,314	169,869	10
GRANT	6,165	63,592	10
CHISAGO	42,041	428,359	10
CARLTON	31,591	319,697	10
TRAVERSE	4,212	42,374	10
REDWOOD	17,193	171,228	10
STEVENS	10,535	103,962	10
HOUSTON	19,545	190,351	10
GOODHUE	43,469	408,714	9
RICE	54,888	507,715	9
KOOCHICHING	15,679	143,766	9
SWIFT	11,338	101,695	9
WINONA	49,576	404,191	8
CROW WING	52,698	423,764	8
FREEBORN	32,238	257,153	8
SAINT LOUIS	199,080	1,494,552	8
PENNINGTON	13,606	92,869	7
NICOLLET	30,464	203,831	7
OTTER TAIL	55,192	366,362	7
CLAY	53,322	340,388	6

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KANABEC	14,432	\$88,419	\$6
WILKIN	7,319	44,411	6
MILLE LACS	21,355	125,594	6
STEELE	32,965	168,014	5
WADENA	13,398	66,074	5
CASS	25,644	36,390	1

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 8

**Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1999**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
RENVILLE	17,412	\$3,278,663	\$188
CLEARWATER	8,392	1,413,112	168
MURRAY	9,544	953,411	100
LAC QUI PARLE	8,413	795,225	95
AITKIN	14,235	1,345,458	95
CASS	25,644	2,380,381	93
MARSHALL	10,383	933,058	90
RED LAKE	4,384	341,887	78
POLK	32,004	2,283,383	71
KITTSO	5,376	376,792	70
NORMAN	7,637	534,640	70
LINCOLN	6,585	451,127	69
COTTONWOOD	12,773	863,104	68
KOOCHICHING	15,679	1,030,325	66
JACKSON	11,636	764,159	66
CHIPPEWA	13,152	804,761	61
SWIFT	11,338	668,733	59
PENNINGTON	13,606	800,691	59
HUBBARD	17,177	998,752	58
LAKE	10,745	598,504	56
LYON	25,505	1,419,293	56
FARIBAULT	16,364	897,071	55
TRAVERSE	4,212	230,310	55
WILKIN	7,319	388,581	53
YELLOW MEDICINE	11,493	603,649	53
LAKE OF THE WOODS	4,618	226,012	49
BIG STONE	5,794	279,544	48
SIBLEY	14,997	714,930	48
REDWOOD	17,193	756,358	44
ROSEAU	16,314	694,361	43
MAHNOMEN	5,166	216,098	42
GRANT	6,165	257,634	42
SAINT LOUIS	199,080	8,244,016	41
CLAY	53,322	2,024,135	38
ITASCA	43,986	1,662,025	38
WADENA	13,398	456,222	34
POPE	10,980	360,083	33
PINE	24,496	773,388	32
STEVENS	10,535	325,057	31
BELTRAMI	38,644	1,147,258	30
ROCK	9,801	287,802	29

Table 8

**Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 1999**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BLUE EARTH	55,877	\$1,632,645	\$29
FREEBORN	32,238	846,122	26
MARTIN	22,694	593,508	26
BECKER	29,779	765,103	26
FILLMORE	20,914	535,125	26
BROWN	28,012	711,508	25
WATONWAN	11,643	295,313	25
PIPESTONE	10,343	240,153	23
DODGE	17,504	382,036	22
COOK	4,595	100,099	22
CROW WING	52,698	1,089,361	21
CARLTON	31,591	640,803	20
LE SUEUR	25,482	486,836	19
NICOLLET	30,464	578,223	19
KANDIYOHI	41,942	770,039	18
Averages for Counties**	43,735	796,163	18
WASECA	19,403	338,335	17
DOUGLAS	31,800	548,697	17
NOBLES	19,920	340,906	17
WABASHA	21,118	353,772	17
MOWER	37,583	594,228	16
MEEKER	21,929	336,709	15
STEELE	32,965	477,156	14
HOUSTON	19,545	276,794	14
MCLEOD	35,364	480,278	14
WINONA	49,576	668,759	13
TODD	24,191	310,461	13
STEARNS	133,977	1,690,119	13
CHISAGO	42,041	497,971	12
KANABEC	14,432	170,032	12
MORRISON	31,756	361,613	11
SHERBURNE	63,182	601,524	10
WRIGHT	87,779	720,874	8
MILLE LACS	21,355	172,803	8
CARVER	66,168	516,327	8
ISANTI	30,826	240,515	8
GOODHUE	43,469	332,398	8
OTTER TAIL	55,192	368,808	7
OLMSTED	121,452	737,847	6
RICE	54,888	333,138	6
BENTON	35,110	210,746	6

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1999**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MARSHALL	10,383	\$1,646,746	\$159
COOK	4,595	449,892	98
CROW WING	52,698	2,225,327	42
CARLTON	31,591	1,320,284	42
LINCOLN	6,585	227,881	35
LAKE OF THE WOODS	4,618	99,044	21
ANOKA	297,776	6,379,610	21
SAINT LOUIS	199,080	4,169,249	21
ISANTI	30,826	604,552	20
RICE	54,888	965,399	18
DAKOTA	347,245	5,178,455	15
KOOCHICHING	15,679	230,884	15
CASS	25,644	353,356	14
SIBLEY	14,997	202,544	14
FARIBAULT	16,364	214,892	13
TODD	24,191	292,608	12
RAMSEY	497,919	5,956,088	12
CHISAGO	42,041	483,694	12
MEEKER	21,929	240,844	11
CLAY	53,322	549,794	10
STEARNS	133,977	1,370,684	10
STEVENS	10,535	92,539	9
MILLE LACS	21,355	180,685	8
Averages for Counties**	57,742	477,988	8
SCOTT	81,534	672,158	8
LE SUEUR	25,482	206,051	8
SWIFT	11,338	87,935	8
WASECA	19,403	148,153	8
BECKER	29,779	222,673	7
LAKE	10,745	79,626	7
CLEARWATER	8,392	61,989	7
WATONWAN	11,643	82,258	7
BLUE EARTH	55,877	348,071	6
JACKSON	11,636	69,175	6
DODGE	17,504	87,545	5
KITTSOON	5,376	25,550	5
MOWER	37,583	163,410	4
POPE	10,980	46,690	4
MAHNOMEN	5,166	21,470	4
FREEBORN	32,238	131,107	4
RED LAKE	4,384	16,822	4

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1999**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HOUSTON	19,545	\$73,845	\$4
KANABEC	14,432	52,720	4
GOODHUE	43,469	157,709	4
BELTRAMI	38,644	140,044	4
MURRAY	9,544	32,995	3
AITKIN	14,235	48,929	3
PENNINGTON	13,606	44,514	3
WABASHA	21,118	65,159	3
BENTON	35,110	107,141	3
RENVILLE	17,412	52,932	3
NICOLLET	30,464	87,841	3
TRAVERSE	4,212	11,204	3
GRANT	6,165	15,000	2
OTTER TAIL	55,192	129,017	2
NOBLES	19,920	46,512	2
LYON	25,505	47,412	2
POLK	32,004	55,078	2
MORRISON	31,756	52,082	2
BIG STONE	5,794	9,414	2
WINONA	49,576	79,167	2
CHIPPEWA	13,152	19,850	2
REDWOOD	17,193	25,886	2
LAC QUI PARLE	8,413	11,952	1
MARTIN	22,694	32,143	1
HENNEPIN	1,089,024	1,501,361	1
FILLMORE	20,914	28,076	1
COTTONWOOD	12,773	15,734	1
ROSEAU	16,314	19,800	1
HUBBARD	17,177	19,100	1
DOUGLAS	31,800	35,000	1
SHERBURNE	63,182	45,967	1
OLMSTED	121,452	74,215	1
WRIGHT	87,779	46,500	1
BROWN	28,012	14,508	1
PINE	24,496	12,313	1
WILKIN	7,319	2,355	0
ROCK	9,801	2,900	0
WASHINGTON	198,606	57,741	0
NORMAN	7,637	1,865	0
KANDIYOHI	41,942	7,275	0
CARVER	66,168	5,165	0

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 1999**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ITASCA	43,986	\$897	\$0
MCLEOD	35,364	0	0
PIPESTONE	10,343	0	0
STEELE	32,965	0	0
WADENA	13,398	0	0
YELLOW MEDICINE	11,493	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
NICOLLET	30,464	\$1,690,777	\$56
WADENA	13,398	695,365	52
JACKSON	11,636	473,692	41
RENVILLE	17,412	646,458	37
WATONWAN	11,643	407,887	35
FARIBAULT	16,364	540,312	33
STEELE	32,965	1,078,194	33
KITTSOON	5,376	161,342	30
LINCOLN	6,585	190,160	29
CLEARWATER	8,392	235,945	28
MCLEOD	35,364	991,033	28
SWIFT	11,338	310,938	27
NORMAN	7,637	204,462	27
CHISAGO	42,041	1,118,426	27
BELTRAMI	38,644	986,984	26
SIBLEY	14,997	373,544	25
TRAVERSE	4,212	89,292	21
LAKE OF THE WOODS	4,618	93,907	20
RED LAKE	4,384	85,948	20
KANDIYOHI	41,942	777,526	19
WABASHA	21,118	370,664	18
WILKIN	7,319	125,191	17
FILLMORE	20,914	354,980	17
ITASCA	43,986	732,386	17
MAHNOMEN	5,166	82,566	16
KANABEC	14,432	221,093	15
MARSHALL	10,383	143,426	14
BIG STONE	5,794	77,400	13
STEVENS	10,535	140,647	13
DODGE	17,504	232,245	13
DOUGLAS	31,800	407,424	13
COTTONWOOD	12,773	161,718	13
FREEBORN	32,238	391,610	12
GRANT	6,165	71,452	12
BECKER	29,779	323,495	11
SHERBURNE	63,182	671,893	11
TODD	24,191	246,375	10
MOWER	37,583	360,680	10
MURRAY	9,544	91,415	10
CROW WING	52,698	491,857	9
ROSEAU	16,314	152,155	9

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HOUSTON	19,545	\$180,746	\$9
PENNINGTON	13,606	123,232	9
YELLOW MEDICINE	11,493	103,956	9
Averages for Counties**	36,165	315,248	9
OTTER TAIL	55,192	478,544	9
MARTIN	22,694	193,515	9
POLK	32,004	268,209	8
BROWN	28,012	233,578	8
OLMSTED	121,452	937,205	8
HUBBARD	17,177	110,649	6
WINONA	49,576	315,068	6
MORRISON	31,756	199,517	6
WASECA	19,403	116,639	6
MEEKER	21,929	125,526	6
PIPESTONE	10,343	55,824	5
WRIGHT	87,779	425,069	5
CHIPPEWA	13,152	63,284	5
LYON	25,505	108,417	4
KOOCHICHING	15,679	64,425	4
LAC QUI PARLE	8,413	30,898	4
NOBLES	19,920	63,881	3
ANOKA	297,776	680,835	2
CLAY	53,322	75,389	1
MILLE LACS	21,355	21,843	1
POPE	10,980	11,096	1
LAKE	10,745	6,987	1
ISANTI	30,826	7,181	0
STEARNS	133,977	16,799	0
RAMSEY	497,919	44,777	0
REDWOOD	17,193	1,403	0
AITKIN	14,235	0	0
BENTON	35,110	0	0
BLUE EARTH	55,877	0	0
CARLTON	31,591	0	0
CARVER	66,168	0	0
CASS	25,644	0	0
COOK	4,595	0	0
DAKOTA	347,245	0	0
GOODHUE	43,469	0	0
HENNEPIN	1,089,024	0	0
LE SUEUR	25,482	0	0

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PINE	24,496	\$0	\$0
RICE	54,888	0	0
ROCK	9,801	0	0
SAINT LOUIS	199,080	0	0
SCOTT	81,534	0	0
WASHINGTON	198,606	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$10,399,065	\$2,263
KITTSOON	5,376	7,301,806	1,358
MAHNOMEN	5,166	6,299,229	1,219
LAKE OF THE WOODS	4,618	5,622,921	1,218
CLEARWATER	8,392	10,135,078	1,208
LAKE	10,745	12,683,720	1,180
AITKIN	14,235	16,038,545	1,127
TRAVERSE	4,212	4,552,184	1,081
CASS	25,644	27,259,971	1,063
RENVILLE	17,412	18,294,576	1,051
GRANT	6,165	6,472,752	1,050
MARSHALL	10,383	10,371,897	999
WILKIN	7,319	7,018,573	959
RED LAKE	4,384	4,135,830	943
ITASCA	43,986	40,286,479	916
NORMAN	7,637	6,639,487	869
KOOCHICHING	15,679	13,535,938	863
WATONWAN	11,643	9,992,121	858
BIG STONE	5,794	4,887,079	843
JACKSON	11,636	9,753,396	838
SWIFT	11,338	9,334,522	823
POLK	32,004	26,012,583	813
WADENA	13,398	10,866,967	811
CARLTON	31,591	25,549,209	809
SAINT LOUIS	199,080	159,512,799	801
PENNINGTON	13,606	10,892,009	801
MILLE LACS	21,355	17,045,882	798
BELTRAMI	38,644	30,773,153	796
HUBBARD	17,177	13,497,006	786
CHIPPEWA	13,152	10,009,078	761
KANDIYOHI	41,942	31,453,522	750
PINE	24,496	18,351,808	749
RAMSEY	497,919	372,370,196	748
BECKER	29,779	22,130,051	743
COTTONWOOD	12,773	9,390,307	735
LINCOLN	6,585	4,790,371	727
REDWOOD	17,193	12,464,730	725
TODD	24,191	17,396,039	719
HENNEPIN	1,089,024	781,639,963	718
YELLOW MEDICINE	11,493	8,197,287	713
POPE	10,980	7,786,722	709

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KANABEC	14,432	\$10,226,017	\$709
SIBLEY	14,997	10,601,716	707
ROCK	9,801	6,915,215	706
LAC QUI PARLE	8,413	5,898,956	701
MURRAY	9,544	6,578,311	689
DOUGLAS	31,800	21,835,113	687
CROW WING	52,698	35,531,488	674
STEVENS	10,535	6,976,821	662
OLMSTED	121,452	80,248,804	661
ISANTI	30,826	20,195,501	655
Averages for Counties**	55,614	36,172,693	650
CARVER	66,168	41,759,440	631
FREEBORN	32,238	20,024,966	621
NOBLES	19,920	12,308,503	618
NICOLLET	30,464	18,766,453	616
GOODHUE	43,469	26,770,713	616
BROWN	28,012	17,092,907	610
OTTER TAIL	55,192	33,598,248	609
HOUSTON	19,545	11,833,343	605
MOWER	37,583	22,712,595	604
PIPESTONE	10,343	6,211,918	601
MORRISON	31,756	18,962,942	597
WASECA	19,403	11,557,911	596
DODGE	17,504	10,410,540	595
MCLEOD	35,364	20,772,911	587
MEEKER	21,929	12,830,704	585
CHISAGO	42,041	24,468,214	582
CLAY	53,322	30,928,848	580
LE SUEUR	25,482	14,643,214	575
FILLMORE	20,914	11,359,794	543
WABASHA	21,118	11,341,993	537
BLUE EARTH	55,877	29,850,427	534
FARIBAULT	16,364	8,739,518	534
ANOKA	297,776	154,148,662	518
STEELE	32,965	16,831,765	511
SCOTT	81,534	41,454,950	508
ROSEAU	16,314	8,193,079	502
BENTON	35,110	17,565,759	500
WINONA	49,576	24,548,658	495
LYON	25,505	12,565,618	493
MARTIN	22,694	11,081,240	488

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WASHINGTON	198,606	\$95,564,023	\$481
SHERBURNE	63,182	29,923,072	474
WRIGHT	87,779	40,876,193	466
RICE	54,888	25,348,324	462
DAKOTA	347,245	156,285,193	450
STEARNS	133,977	59,538,818	444

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 12
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KANDIYOHI	41,942	\$29,599,070	\$706
KITTSOON	5,376	2,926,093	544
RED LAKE	4,384	2,375,335	542
TRAVERSE	4,212	2,032,393	483
KANABEC	14,432	6,783,402	470
MARSHALL	10,383	4,442,777	428
WILKIN	7,319	2,862,681	391
POPE	10,980	3,899,810	355
LAKE OF THE WOODS	4,618	1,623,463	352
CLEARWATER	8,392	2,746,192	327
BIG STONE	5,794	1,816,663	314
FILLMORE	20,914	6,505,413	311
GOODHUE	43,469	13,348,935	307
CASS	25,644	7,527,693	294
MURRAY	9,544	2,725,436	286
GRANT	6,165	1,756,397	285
COOK	4,595	1,075,882	234
ROCK	9,801	2,234,675	228
SIBLEY	14,997	3,363,907	224
PENNINGTON	13,606	2,937,032	216
KOOCHICHING	15,679	3,176,558	203
MORRISON	31,756	6,380,023	201
YELLOW MEDICINE	11,493	2,300,290	200
LAC QUI PARLE	8,413	1,675,795	199
SWIFT	11,338	2,200,568	194
NORMAN	7,637	1,439,502	188
RENVILLE	17,412	3,265,196	188
LAKE	10,745	2,004,105	187
SCOTT	81,534	14,877,609	182
AITKIN	14,235	2,567,116	180
SHERBURNE	63,182	11,209,150	177
HOUSTON	19,545	3,449,243	176
WADENA	13,398	2,354,839	176
PIPESTONE	10,343	1,810,019	175
ROSEAU	16,314	2,851,860	175
WASECA	19,403	3,368,517	174
TODD	24,191	4,078,175	169
MAHNOMEN	5,166	856,362	166
MCLEOD	35,364	5,694,643	161
STEELE	32,965	5,273,005	160
BLUE EARTH	55,877	8,689,839	156

Table 12
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CARLTON	31,591	\$4,790,409	\$152
MILLE LACS	21,355	3,212,375	150
CHIPPEWA	13,152	1,964,717	149
WABASHA	21,118	3,055,980	145
REDWOOD	17,193	2,437,981	142
ITASCA	43,986	6,155,293	140
NOBLES	19,920	2,722,337	137
STEVENS	10,535	1,431,392	136
PINE	24,496	3,288,430	134
MARTIN	22,694	3,032,740	134
HUBBARD	17,177	2,288,350	133
OTTER TAIL	55,192	7,334,507	133
LINCOLN	6,585	866,214	132
DOUGLAS	31,800	4,182,283	132
FARIBAULT	16,364	2,117,192	129
MEEKER	21,929	2,682,317	122
Averages for Counties**	55,614	6,539,758	118
BECKER	29,779	3,441,145	116
POLK	32,004	3,676,227	115
WATONWAN	11,643	1,290,713	111
COTTONWOOD	12,773	1,412,152	111
FREEBORN	32,238	3,489,485	108
DAKOTA	347,245	36,448,100	105
ANOKA	297,776	31,253,382	105
HENNEPIN	1,089,024	110,786,608	102
SAINT LOUIS	199,080	20,087,568	101
ISANTI	30,826	3,102,554	101
DODGE	17,504	1,754,453	100
LE SUEUR	25,482	2,350,460	92
NICOLLET	30,464	2,642,321	87
LYON	25,505	2,102,175	82
STEARNS	133,977	10,946,179	82
WRIGHT	87,779	7,005,228	80
CLAY	53,322	4,115,050	77
JACKSON	11,636	888,298	76
WINONA	49,576	3,776,592	76
RAMSEY	497,919	35,723,753	72
BENTON	35,110	2,508,587	71
CHISAGO	42,041	2,955,202	70
BROWN	28,012	1,938,572	69
BELTRAMI	38,644	2,618,054	68

Table 12
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CROW WING	52,698	\$3,310,485	\$63
CARVER	66,168	3,725,224	56
WASHINGTON	198,606	11,114,805	56
RICE	54,888	2,900,733	53
MOWER	37,583	1,949,256	52
OLMSTED	121,452	5,977,441	49

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	4,595	\$1,324,931	\$288
KANDIYOHI	41,942	7,085,389	169
LAKE	10,745	1,646,020	153
LINCOLN	6,585	857,694	130
WASHINGTON	198,606	25,852,458	130
COTTONWOOD	12,773	1,637,151	128
RAMSEY	497,919	61,765,791	124
ANOKA	297,776	35,641,360	120
STEELE	32,965	3,021,207	92
WASECA	19,403	1,649,479	85
CARLTON	31,591	2,609,058	83
POLK	32,004	2,513,888	79
RED LAKE	4,384	327,518	75
WRIGHT	87,779	6,051,185	69
GOODHUE	43,469	2,771,173	64
BECKER	29,779	1,779,595	60
MAHNOMEN	5,166	276,760	54
Averages for Counties**	57,520	2,869,248	50
BENTON	35,110	1,689,896	48
DOUGLAS	31,800	1,505,813	47
BELTRAMI	38,644	1,754,603	45
KANABEC	14,432	605,897	42
YELLOW MEDICINE	11,493	477,204	42
CHISAGO	42,041	1,696,062	40
BLUE EARTH	55,877	2,254,106	40
ISANTI	30,826	1,217,597	39
MORRISON	31,756	1,222,561	38
MARSHALL	10,383	390,833	38
SWIFT	11,338	425,173	37
CARVER	66,168	2,350,699	36
STEARNS	133,977	4,720,353	35
ITASCA	43,986	1,540,032	35
PIPESTONE	10,343	359,287	35
CASS	25,644	871,905	34
FARIBAULT	16,364	542,035	33
SIBLEY	14,997	475,382	32
BROWN	28,012	830,304	30
HENNEPIN	1,089,024	31,572,839	29
RICE	54,888	1,555,516	28
WILKIN	7,319	201,073	27
NORMAN	7,637	202,173	26

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SCOTT	81,534	\$2,156,268	\$26
MCLEOD	35,364	909,241	26
MEEKER	21,929	556,410	25
DODGE	17,504	423,462	24
KOOCHICHING	15,679	377,630	24
PENNINGTON	13,606	323,505	24
LYON	25,505	543,397	21
NICOLLET	30,464	639,894	21
POPE	10,980	206,557	19
FREEBORN	32,238	595,916	18
DAKOTA	347,245	6,404,709	18
LE SUEUR	25,482	453,624	18
GRANT	6,165	107,374	17
MURRAY	9,544	160,505	17
SHERBURNE	63,182	1,032,084	16
AITKIN	14,235	230,922	16
MILLE LACS	21,355	340,092	16
MARTIN	22,694	358,728	16
TRAVERSE	4,212	66,335	16
TODD	24,191	380,434	16
JACKSON	11,636	165,416	14
SAINT LOUIS	199,080	2,731,750	14
OTTER TAIL	55,192	695,580	13
PINE	24,496	303,804	12
CROW WING	52,698	542,938	10
STEVENS	10,535	100,421	10
CLAY	53,322	471,582	9
WABASHA	21,118	182,791	9
FILLMORE	20,914	152,127	7
LAKE OF THE WOODS	4,618	30,593	7
LAC QUI PARLE	8,413	53,175	6
OLMSTED	121,452	675,314	6
BIG STONE	5,794	30,711	5
WINONA	49,576	236,782	5
ROSEAU	16,314	72,668	4
CLEARWATER	8,392	27,149	3
HUBBARD	17,177	45,643	3
MOWER	37,583	55,356	1
RENVILLE	17,412	15,681	1
ROCK	9,801	6,541	1
WADENA	13,398	5,490	0

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
REDWOOD	17,193	\$5,341	\$0
KITSON	5,376	1,610	0
CHIPPEWA	13,152	0	0
HOUSTON	19,545	0	0
NOBLES	19,920	0	0
WATONWAN	11,643	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, expenditures, and per capita amounts are based only on those counties with expenditures in this category.

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
COOK	4,595	\$14,636,768	\$3,185
KANDIYOHI	41,942	44,388,451	1,058
KITTSOON	5,376	5,588,738	1,040
CLEARWATER	8,392	6,466,621	771
ITASCA	43,986	31,239,254	710
KANABEC	14,432	9,960,000	690
LAKE	10,745	6,860,702	639
GOODHUE	43,469	25,783,228	593
MAHNOMEN	5,166	3,055,427	591
OLMSTED	121,452	65,010,023	535
STEELE	32,965	17,535,770	532
POLK	32,004	16,197,908	506
ISANTI	30,826	14,895,000	483
BENTON	35,110	15,655,858	446
COTTONWOOD	12,773	5,620,000	440
TRAVERSE	4,212	1,821,691	433
CARVER	66,168	28,453,267	430
YELLOW MEDICINE	11,493	4,875,206	424
NOBLES	19,920	8,320,000	418
MEEKER	21,929	9,002,828	411
MORRISON	31,756	11,823,864	372
WASECA	19,403	7,205,000	371
CLAY	53,322	19,578,383	367
AITKIN	14,235	4,788,533	336
WRIGHT	87,779	27,840,000	317
ANOKA	297,776	92,862,719	312
MILLE LACS	21,355	6,639,259	311
MURRAY	9,544	2,860,000	300
HENNEPIN	1,089,024	325,158,017	299
CHISAGO	42,041	12,492,605	297
DOUGLAS	31,800	9,273,312	292
SCOTT	81,534	23,715,024	291
Averages for Counties**	59,220	16,353,460	276
WASHINGTON	198,606	48,917,713	246
RAMSEY	497,919	122,544,930	246
RENVILLE	17,412	4,232,243	243
PENNINGTON	13,606	3,235,326	238
DAKOTA	347,245	81,701,037	235
MARSHALL	10,383	2,389,244	230
SIBLEY	14,997	3,420,000	228
SHERBURNE	63,182	13,065,000	207

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
NICOLLET	30,464	\$6,250,000	\$205
STEARNS	133,977	27,325,000	204
SWIFT	11,338	2,303,349	203
DODGE	17,504	3,515,869	201
BELTRAMI	38,644	7,444,267	193
FARIBAULT	16,364	3,119,630	191
LYON	25,505	4,806,575	188
BROWN	28,012	5,204,874	186
CASS	25,644	4,708,467	184
LINCOLN	6,585	1,193,178	181
CROW WING	52,698	8,455,835	160
FREEBORN	32,238	5,030,000	156
SAINT LOUIS	199,080	28,182,453	142
CARLTON	31,591	4,460,487	141
PIPESTONE	10,343	1,324,629	128
RICE	54,888	6,726,000	123
BLUE EARTH	55,877	6,095,871	109
LE SUEUR	25,482	2,666,679	105
KOOCHICHING	15,679	1,580,000	101
ROCK	9,801	983,832	100
BECKER	29,779	2,942,617	99
JACKSON	11,636	1,110,000	95
GRANT	6,165	587,428	95
MARTIN	22,694	1,910,911	84
RED LAKE	4,384	315,000	72
TODD	24,191	1,420,188	59
STEVENS	10,535	595,221	56
WILKIN	7,319	411,583	56
NORMAN	7,637	390,988	51
POPE	10,980	480,970	44
MCLEOD	35,364	1,535,000	43
WABASHA	21,118	866,323	41
OTTER TAIL	55,192	2,255,889	41
BIG STONE	5,794	200,000	35
MOWER	37,583	1,240,562	33
HUBBARD	17,177	356,752	21
FILLMORE	20,914	424,037	20
WINONA	49,576	504,173	10
WATONWAN	11,643	105,000	9
ROSEAU	16,314	138,219	8
CHIPPEWA	13,152	0	0

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 1999

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
HOUSTON	19,545	\$0	\$0
LAC QUI PARLE	8,413	0	0
LAKE OF THE WOODS	4,618	0	0
PINE	24,496	0	0
REDWOOD	17,193	0	0
WADENA	13,398	0	0

* Source: "1999 County Population Estimates," Minnesota State Demographic Center.

** Average population, long-term debt, and per capita amounts are based only on those counties with expenditures in this category.

Appendix A

Factors Affecting County Expenditures

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Factors Affecting County Expenditures

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

A. Demographics

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

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

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

B. Geographic location

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

Certain regions of Minnesota may experience economic difficulties while other regions may prosper. Declines in industries or companies that dominate local economies may result in a higher level of need for public assistance. Trends in agriculture could result in lower property values and a decline in revenues for counties in regions where the economy is primarily based on agriculture. Counties located in these areas may have more difficulty raising revenues and also may face higher demands for public services.

C. Revenue sources

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

Enterprise Funds. This report does not reflect expenditures accounted for in enterprise funds. The most common enterprise funds provide sanitation, hospital, nursing home, and nursing services. Several counties operate arenas, convention centers and other entertainment facilities and report their financial activities in enterprise funds. Counties that offer these services and account for them in the General Fund or Special Revenue Funds will show higher per capita expenditures in this report than those that provide the services through enterprise funds.

D. Shared services, joint powers agreements

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

Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis. The importance of shared services and joint powers agreements on this per capita analysis of county expenditures relates to the population figure used to determine the per capita rates. If a county of 10,000 provides services to neighboring cities or counties with populations totaling of 5,000, the size of the population served is actually 15,000. If the county providing the service does not reduce its expenditures by the amount spent providing the service to the other jurisdictions, the calculated per capita rate will be too high. This result occurs because the calculation for the per capita rate uses the population of the county providing the service and not the combined population of all jurisdictions served.

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

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

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

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

F. Source of labor

The extent to which a county depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts

for specific projects or general services. Besides lower wages to part-time employees, an important reduction in costs created through these types of arrangements is in the area of fringe benefits, which are not generally paid either to part-time employees, volunteers, or individuals hired on a contract basis.

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

G. Other factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by natural disasters, such as floods, may have higher public safety, streets and highways, and infrastructure costs. There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials to better understand each county's per capita expenditures.

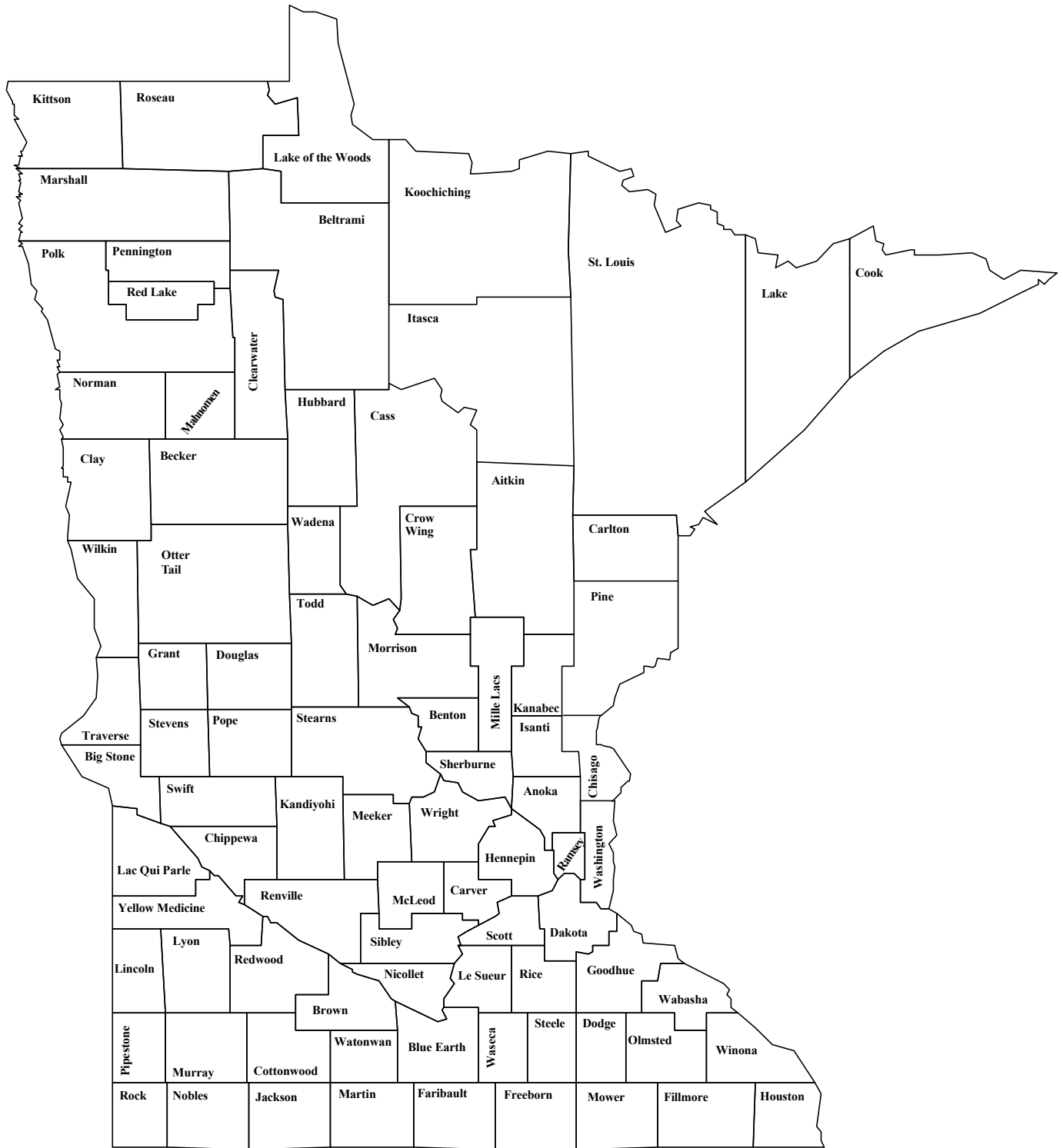
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Appendix B

Map of Minnesota Counties

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Appendix B: Map of Minnesota Counties



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RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR GOVERNMENT INFORMATION DIVISION

ANNUAL REPORTS:

- ! ***An Analysis of Minnesota's Municipal Liquor Store Operations in 1999***
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. May 2001
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 1999***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. June 2001
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 1998***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. August 2000
- ! ***1999 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. March 2001
- ! ***2000 Budget Data for Minnesota Counties Together With 1999 Revised Budgets***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by county. It includes comparisons with 1999 budget data. February 2001
- ! ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Over 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities over 2,500 in population. It includes comparisons with 1999 budget data. August 2000
- ! ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Under 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities under 2,500 in population. It includes comparisons with 1999 budget data. October 2000
- ! ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 1998***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. September 2000
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 1999***
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. August 2001
- ! ***Legal Costs Survey - July 1998 through June 1999***
This annual report details the expenditure of public funds for legal services incurred to defend all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, from lawsuits and amounts paid in voluntary settlements or judgements in any lawsuit. September 2000
- ! ***2000 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 2000 criminal forfeitures and what happens to the forfeited items. June 2001
- ! ***Ranking of 1999 Per Capita Expenditures of Cities Over 2,500 in Population***
This annual report compares the per capita expenditures and debt of cities over 2,500 in population. June 2001
- ! ***Ranking of 1999 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 1999***
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. August 2001

If you are interested in one of these recent reports, they are available on our web site at www.osa.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.