

**RANKING OF 2000
PER CAPITA EXPENDITURES
AND LONG-TERM DEBT - COUNTIES**

**FOR THE YEAR ENDED
DECEMBER 31, 2000**

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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.

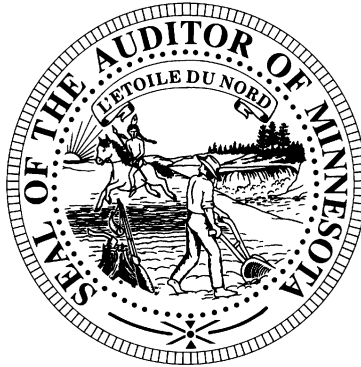
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- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
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Ranking of 2000 Per Capita Expenditures and Long- Term Debt - Counties



September 12, 2002

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TABLE OF CONTENTS

Overview	1
Definitions of Expenditure Categories and Long-term Debt	2

Expenditure and Outstanding Debt Tables

Current Expenditures

Table 1 - General Government	7
Table 2 - Public Safety	10
Table 3 - Streets and Highways	13
Table 4 - Sanitation	16
Table 5 - Health	19
Table 6 - Human Services	22
Table 7 - Culture and Recreation	25
Table 8 - Conservation of Natural Resources	28
Table 9 - Housing and Economic Development	31
Table 10 - Miscellaneous	34
Table 11 - Total Current Expenditures	37
Table 12 - Total Capital Outlay	40
Table 13 - Debt Service Expenditures	43
Table 14 - Outstanding Long-term Debt	46
Appendix A - Factors Affecting County Expenditures	51
Appendix B - Map of Minnesota Counties	57

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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 a geographically-large county with a small population over which to spread the costs of the services. 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$2,019,398	\$391
NICOLLET	29,771	8,396,862	282
LAKE	11,058	2,879,510	260
LAKE OF THE WOODS	4,522	1,151,059	255
MAHNOMEN	5,190	1,244,713	240
KITTSO	5,285	1,239,771	235
TRAVERSE	4,134	957,556	232
AITKIN	15,301	3,401,857	222
RENVILLE	17,154	3,813,324	222
KOOCHICHING	14,355	2,622,786	183
GRANT	6,289	1,116,981	178
CARVER	70,205	12,196,871	174
SCOTT	89,498	15,517,633	173
CASS	27,150	4,469,586	165
CLEARWATER	8,423	1,363,879	162
CARLTON	31,671	5,040,952	159
RAMSEY	511,035	80,630,998	158
POPE	11,236	1,763,785	157
HUBBARD	18,376	2,860,862	156
KANABEC	14,996	2,290,852	153
RED LAKE	4,299	655,113	152
CHIPPEWA	13,088	1,986,849	152
MURRAY	9,165	1,372,053	150
WASECA	19,526	2,912,882	149
BECKER	30,000	4,360,203	145
WILKIN	7,138	1,034,102	145
LINCOLN	6,429	930,371	145
WATONWAN	11,876	1,716,578	145
CROW WING	55,099	7,917,141	144
BIG STONE	5,820	831,754	143
SIBLEY	15,356	2,111,745	138
MARSHALL	10,155	1,372,483	135
NORMAN	7,442	1,002,553	135
MILLE LACS	22,330	3,008,048	135
GOODHUE	44,127	5,922,822	134
COTTONWOOD	12,167	1,623,153	133
ITASCA	43,992	5,817,391	132
MARTIN	21,802	2,871,986	132
ST. LOUIS	200,528	26,211,442	131
ROCK	9,721	1,267,757	130
PIPESTONE	9,895	1,279,476	129

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ISANTI	31,287	\$4,042,054	\$129
WASHINGTON	201,130	25,943,758	129
JACKSON	11,268	1,440,320	128
REDWOOD	16,815	2,136,325	127
CHISAGO	41,101	5,197,486	126
DOUGLAS	32,821	4,089,893	125
POLK	31,369	3,901,216	124
STEVENS	10,053	1,221,817	122
MORRISON	31,712	3,801,739	120
LAC QUI PARLE	8,067	957,899	119
LE SUEUR	25,426	3,012,329	118
SHERBURNE	64,417	7,576,535	118
WABASHA	21,610	2,531,959	117
HOUSTON	19,718	2,303,880	117
Averages for Counties**	4,919,479	573,499,966	117
DAKOTA	355,904	41,257,671	116
PINE	26,530	3,071,302	116
TODD	24,426	2,821,430	116
OTTER TAIL	57,159	6,597,970	115
DODGE	17,731	2,032,609	115
MCLEOD	34,898	3,980,444	114
PENNINGTON	13,584	1,527,864	112
YELLOW MEDICINE	11,080	1,228,858	111
SWIFT	11,956	1,298,310	109
BENTON	34,226	3,681,424	108
MOWER	38,603	4,148,462	107
BELTRAMI	39,650	4,257,550	107
FARIBAULT	16,181	1,687,750	104
STEELE	33,680	3,501,525	104
FREEBORN	32,584	3,324,993	102
FILLMORE	21,122	2,148,546	102
WINONA	49,985	5,055,160	101
NOBLES	20,832	2,079,157	100
ANOKA	298,084	29,648,911	99
KANDIYOHI	41,203	3,917,512	95
BROWN	26,911	2,549,084	95
WADENA	13,713	1,290,503	94
OLMSTED	124,277	11,670,165	94
RICE	56,665	5,248,720	93
BLUE EARTH	55,941	5,138,606	92
STEARNS	133,166	11,928,258	90

Table 1
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WRIGHT	89,986	\$7,991,702	\$89
LYON	25,425	2,137,494	84
ROSEAU	16,338	1,368,117	84
HENNEPIN	1,116,200	91,615,914	82
MEEKER	22,644	1,827,973	81
CLAY	51,229	4,123,635	80

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$2,681,832	\$519
KITSON	5,285	1,712,652	324
LAKE	11,058	3,003,627	272
LINCOLN	6,429	1,731,138	269
MAHNOMEN	5,190	1,226,217	236
AITKIN	15,301	3,006,042	196
HENNEPIN	1,116,200	213,359,913	191
OLMSTED	124,277	21,246,764	171
CLEARWATER	8,423	1,425,095	169
MILLE LACS	22,330	3,691,316	165
KANDIYOHI	41,203	6,606,555	160
GOODHUE	44,127	6,898,177	156
RED LAKE	4,299	667,720	155
CASS	27,150	4,107,978	151
PINE	26,530	3,900,579	147
CARVER	70,205	9,845,350	140
ST. LOUIS	200,528	28,119,831	140
CARLTON	31,671	4,433,633	140
RAMSEY	511,035	71,089,650	139
ITASCA	43,992	5,889,786	134
Averages for Counties**	4,919,479	652,672,945	133
BECKER	30,000	3,975,637	133
LAKE OF THE WOODS	4,522	598,024	132
PENNINGTON	13,584	1,783,380	131
WRIGHT	89,986	11,458,445	127
BELTRAMI	39,650	4,909,377	124
SHERBURNE	64,417	7,944,819	123
HUBBARD	18,376	2,262,937	123
GRANT	6,289	756,602	120
WASHINGTON	201,130	24,026,836	119
ISANTI	31,287	3,724,358	119
DOUGLAS	32,821	3,882,439	118
BENTON	34,226	4,046,289	118
JACKSON	11,268	1,299,380	115
ANOKA	298,084	34,291,590	115
DODGE	17,731	2,037,314	115
KANABEC	14,996	1,720,854	115
KOOCHICHING	14,355	1,646,370	115
WATONWAN	11,876	1,361,452	115
BROWN	26,911	3,078,793	114
CHISAGO	41,101	4,682,797	114

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
TRAVERSE	4,134	\$470,584	\$114
WILKIN	7,138	799,778	112
MCLEOD	34,898	3,819,654	109
CROW WING	55,099	6,008,270	109
MARSHALL	10,155	1,097,374	108
YELLOW MEDICINE	11,080	1,186,015	107
POLK	31,369	3,348,676	107
MEEKER	22,644	2,328,681	103
WABASHA	21,610	2,219,618	103
WASECA	19,526	2,005,195	103
CLAY	51,229	5,254,334	103
STEELE	33,680	3,403,605	101
MARTIN	21,802	2,187,762	100
MORRISON	31,712	3,163,216	100
NICOLLET	29,771	2,948,210	99
CHIPPEWA	13,088	1,260,718	96
REDWOOD	16,815	1,615,868	96
FARIBAULT	16,181	1,514,332	94
SCOTT	89,498	8,370,656	94
BIG STONE	5,820	539,292	93
RICE	56,665	5,239,526	92
HOUSTON	19,718	1,806,967	92
OTTER TAIL	57,159	5,229,559	91
FILLMORE	21,122	1,929,493	91
SWIFT	11,956	1,090,687	91
NORMAN	7,442	670,256	90
SIBLEY	15,356	1,370,922	89
MOWER	38,603	3,394,100	88
COTTONWOOD	12,167	1,059,994	87
STEARNS	133,166	11,579,899	87
LYON	25,425	2,189,664	86
POPE	11,236	930,296	83
LE SUEUR	25,426	2,054,605	81
FREEBORN	32,584	2,626,403	81
BLUE EARTH	55,941	4,410,250	79
TODD	24,426	1,905,597	78
PIPESTONE	9,895	763,566	77
NOBLES	20,832	1,587,104	76
MURRAY	9,165	674,382	74
RENVILLE	17,154	1,255,098	73
WINONA	49,985	3,637,911	73

Table 2
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
STEVENS	10,053	\$730,377	\$73
DAKOTA	355,904	25,622,174	72
ROCK	9,721	690,094	71
LAC QUI PARLE	8,067	566,419	70
ROSEAU	16,338	1,118,507	68
WADENA	13,713	865,709	63

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
TRAVERSE	4,134	\$1,597,802	\$387
COOK	5,168	1,858,357	360
LAKE OF THE WOODS	4,522	1,588,548	351
KITTSOON	5,285	1,710,149	324
RED LAKE	4,299	1,205,336	280
WILKIN	7,138	1,938,770	272
MAHNOMEN	5,190	1,315,341	253
BIG STONE	5,820	1,404,444	241
MARSHALL	10,155	2,435,432	240
FARIBAULT	16,181	3,824,651	236
NORMAN	7,442	1,740,705	234
GRANT	6,289	1,421,097	226
LAKE	11,058	2,498,552	226
LINCOLN	6,429	1,323,377	206
RENVILLE	17,154	3,526,265	206
JACKSON	11,268	2,233,603	198
ITASCA	43,992	8,647,218	197
LAC QUI PARLE	8,067	1,582,885	196
ROSEAU	16,338	3,195,545	196
MURRAY	9,165	1,706,294	186
CLEARWATER	8,423	1,514,285	180
WATONWAN	11,876	2,126,780	179
HUBBARD	18,376	3,140,889	171
AITKIN	15,301	2,601,187	170
SWIFT	11,956	1,944,057	163
YELLOW MEDICINE	11,080	1,752,267	158
ROCK	9,721	1,492,391	154
COTTONWOOD	12,167	1,816,668	149
WABASHA	21,610	3,191,730	148
ST. LOUIS	200,528	27,309,583	136
STEVENS	10,053	1,361,706	135
FILLMORE	21,122	2,823,062	134
PENNINGTON	13,584	1,802,817	133
CHIPPEWA	13,088	1,689,272	129
CHISAGO	41,101	5,117,785	125
HOUSTON	19,718	2,450,393	124
CASS	27,150	3,314,762	122
REDWOOD	16,815	2,046,136	122
KOOCHICHING	14,355	1,734,114	121
PIPESTONE	9,895	1,187,787	120
MARTIN	21,802	2,565,931	118

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PINE	26,530	\$2,994,348	\$113
MEEKER	22,644	2,305,973	102
CARLTON	31,671	3,224,270	102
TODD	24,426	2,473,388	101
BECKER	30,000	3,035,589	101
SIBLEY	15,356	1,544,381	101
POPE	11,236	1,128,718	100
DOUGLAS	32,821	3,284,781	100
KANABEC	14,996	1,494,892	100
WADENA	13,713	1,366,725	100
LYON	25,425	2,495,589	98
NOBLES	20,832	2,014,008	97
DODGE	17,731	1,702,014	96
MOWER	38,603	3,667,461	95
LE SUEUR	25,426	2,396,733	94
WASECA	19,526	1,770,798	91
POLK	31,369	2,612,962	83
MORRISON	31,712	2,513,677	79
FREEBORN	32,584	2,555,503	78
BELTRAMI	39,650	3,074,149	78
MILLE LACS	22,330	1,700,649	76
KANDIYOHI	41,203	2,901,559	70
OTTER TAIL	57,159	4,018,604	70
BROWN	26,911	1,878,724	70
BLUE EARTH	55,941	3,856,694	69
MCLEOD	34,898	2,204,747	63
CROW WING	55,099	3,478,478	63
BENTON	34,226	2,113,506	62
GOODHUE	44,127	2,563,520	58
STEELE	33,680	1,910,414	57
Averages for Counties**	4,919,479	277,631,384	56
CLAY	51,229	2,780,365	54
NICOLLET	29,771	1,613,700	54
ISANTI	31,287	1,519,581	49
WINONA	49,985	2,426,732	49
OLMSTED	124,277	5,958,801	48
CARVER	70,205	3,339,502	48
WRIGHT	89,986	4,260,071	47
RICE	56,665	2,118,024	37
SCOTT	89,498	3,343,064	37
STEARNS	133,166	4,647,686	35

Table 3
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SHERBURNE	64,417	\$2,222,498	\$35
WASHINGTON	201,130	5,258,041	26
ANOKA	298,084	7,349,708	25
RAMSEY	511,035	10,580,655	21
HENNEPIN	1,116,200	20,960,334	19
DAKOTA	355,904	5,231,795	15

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$871,060	\$169
LAKE OF THE WOODS	4,522	721,874	160
POLK	31,369	2,712,225	86
CASS	27,150	2,014,464	74
KOOCHICHING	14,355	1,052,407	73
CLEARWATER	8,423	587,089	70
BELTRAMI	39,650	2,472,116	62
GRANT	6,289	385,821	61
MCLEOD	34,898	2,043,518	59
SWIFT	11,956	614,022	51
DODGE	17,731	860,508	49
ROSEAU	16,338	768,436	47
NORMAN	7,442	349,990	47
KANDIYOHI	41,203	1,907,668	46
ROCK	9,721	441,308	45
BECKER	30,000	1,315,401	44
WADENA	13,713	584,005	43
MAHNOMEN	5,190	218,071	42
BIG STONE	5,820	237,947	41
MORRISON	31,712	1,240,615	39
HOUSTON	19,718	699,163	35
BROWN	26,911	877,962	33
RICE	56,665	1,824,537	32
WILKIN	7,138	226,246	32
RED LAKE	4,299	131,247	31
CHIPPEWA	13,088	385,572	29
AITKIN	15,301	444,750	29
CARLTON	31,671	913,703	29
LAKE	11,058	315,765	29
ITASCA	43,992	1,255,389	29
WASECA	19,526	509,555	26
BLUE EARTH	55,941	1,439,114	26
RAMSEY	511,035	13,058,831	26
FILLMORE	21,122	539,014	26
MURRAY	9,165	228,921	25
NICOLLET	29,771	731,408	25
POPE	11,236	269,373	24
CHISAGO	41,101	937,903	23
Averages for Counties**	3,163,109	65,109,731	21
PINE	26,530	527,244	20
RENVILLE	17,154	328,221	19

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ANOKA	298,084	\$5,697,333	\$19
KITTSOON	5,285	97,524	18
LINCOLN	6,429	116,620	18
WINONA	49,985	876,431	18
ISANTI	31,287	526,069	17
GOODHUE	44,127	741,287	17
COTTONWOOD	12,167	202,122	17
LAC QUI PARLE	8,067	126,106	16
NOBLES	20,832	319,241	15
STEVENS	10,053	153,869	15
MOWER	38,603	583,037	15
STEELE	33,680	503,375	15
PIPESTONE	9,895	145,789	15
MILLE LACS	22,330	328,012	15
WATONWAN	11,876	158,833	13
MARSHALL	10,155	123,850	12
TRAVERSE	4,134	47,676	12
SHERBURNE	64,417	728,626	11
DAKOTA	355,904	3,935,140	11
FREEBORN	32,584	359,193	11
MARTIN	21,802	231,803	11
LYON	25,425	262,038	10
REDWOOD	16,815	166,124	10
SIBLEY	15,356	148,849	10
MEEKER	22,644	194,074	9
FARIBAULT	16,181	112,219	7
JACKSON	11,268	75,435	7
PENNINGTON	13,584	83,780	6
YELLOW MEDICINE	11,080	64,847	6
BENTON	34,226	176,330	5
KANABEC	14,996	76,505	5
LE SUEUR	25,426	102,723	4
WRIGHT	89,986	265,233	3
STEARNS	133,166	294,618	2
WABASHA	21,610	35,957	2
DOUGLAS	32,821	1,522	0
CLAY	51,229	1,526	0
ST. LOUIS	200,528	3,552	0
CARVER	70,205	0	0
CROW WING	55,099	0	0
HENNEPIN	1,116,200	0	0

Table 4
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HUBBARD	18,376	\$0	\$0
OLMSTED	124,277	0	0
OTTER TAIL	57,159	0	0
SCOTT	89,498	0	0
TODD	24,426	0	0
WASHINGTON	201,130	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WADENA	13,713	\$1,709,643	\$125
GRANT	6,289	623,758	99
WILKIN	7,138	630,767	88
KANABEC	14,996	1,265,749	84
SIBLEY	15,356	1,070,320	70
GOODHUE	44,127	2,978,207	67
DOUGLAS	32,821	2,182,629	67
HOUSTON	19,718	1,287,320	65
TODD	24,426	1,575,685	65
POLK	31,369	2,012,009	64
REDWOOD	16,815	1,069,330	64
KOOCHICHING	14,355	904,081	63
POPE	11,236	690,041	61
RENVILLE	17,154	1,024,427	60
CASS	27,150	1,575,604	58
RAMSEY	511,035	26,085,046	51
FILLMORE	21,122	1,068,545	51
PINE	26,530	1,327,227	50
HENNEPIN	1,116,200	55,544,500	50
LE SUEUR	25,426	1,256,434	49
WABASHA	21,610	1,056,621	49
OLMSTED	124,277	5,920,065	48
WINONA	49,985	2,352,990	47
COOK	5,168	242,409	47
WASHINGTON	201,130	9,424,514	47
CARLTON	31,671	1,462,253	46
LAKE	11,058	505,485	46
BROWN	26,911	1,185,003	44
MOWER	38,603	1,674,400	43
CHISAGO	41,101	1,766,290	43
MEEKER	22,644	920,551	41
MCLEOD	34,898	1,402,105	40
Averages for Counties**	4,813,929	181,735,767	38
RICE	56,665	2,084,346	37
MORRISON	31,712	1,146,511	36
KANDIYOHI	41,203	1,460,997	35
DODGE	17,731	615,536	35
FREEBORN	32,584	1,117,747	34
AITKIN	15,301	514,948	34
OTTER TAIL	57,159	1,894,064	33
MILLE LACS	22,330	734,109	33

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
TRAVERSE	4,134	\$135,614	\$33
ISANTI	31,287	941,113	30
WATONWAN	11,876	355,091	30
ST. LOUIS	200,528	5,883,567	29
CROW WING	55,099	1,534,789	28
ITASCA	43,992	1,214,383	28
NICOLLET	29,771	776,013	26
MURRAY	9,165	223,037	24
SWIFT	11,956	286,434	24
DAKOTA	355,904	8,349,039	23
CARVER	70,205	1,635,440	23
STEELE	33,680	778,900	23
WRIGHT	89,986	2,040,041	23
SCOTT	89,498	1,962,036	22
ANOKA	298,084	5,747,328	19
WASECA	19,526	362,037	19
SHERBURNE	64,417	1,094,077	17
BLUE EARTH	55,941	878,965	16
BENTON	34,226	473,362	14
STEARNS	133,166	1,809,724	14
STEVENS	10,053	135,816	14
JACKSON	11,268	143,134	13
PIPESTONE	9,895	124,964	13
NORMAN	7,442	90,902	12
LAKE OF THE WOODS	4,522	51,798	11
RED LAKE	4,299	49,000	11
BIG STONE	5,820	66,090	11
MAHNOMEN	5,190	53,206	10
LAC QUI PARLE	8,067	73,020	9
COTTONWOOD	12,167	96,176	8
YELLOW MEDICINE	11,080	81,398	7
CHIPPEWA	13,088	92,744	7
KITTSOON	5,285	36,335	7
ROCK	9,721	63,627	7
BECKER	30,000	185,700	6
NOBLES	20,832	96,604	5
MARSHALL	10,155	46,539	5
LYON	25,425	105,172	4
HUBBARD	18,376	75,511	4
BELTRAMI	39,650	151,672	4
PENNINGTON	13,584	38,712	3

Table 5
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CLEARWATER	8,423	\$21,200	\$3
LINCOLN	6,429	13,191	2
CLAY	51,229	0	0
FARIBAULT	16,181	0	0
MARTIN	21,802	0	0
ROSEAU	16,338	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MAHNOMEN	5,190	\$2,485,912	\$479
CLEARWATER	8,423	3,364,679	399
HENNEPIN	1,116,200	425,850,178	382
BELTRAMI	39,650	15,012,677	379
POLK	31,369	11,444,034	365
CASS	27,150	9,469,217	349
BECKER	30,000	10,245,334	342
ITASCA	43,992	14,850,332	338
JACKSON	11,268	3,756,144	333
ST. LOUIS	200,528	66,575,230	332
RAMSEY	511,035	168,846,863	330
GRANT	6,289	2,057,441	327
WADENA	13,713	4,441,858	324
COTTONWOOD	12,167	3,889,975	320
CLAY	51,229	16,362,153	319
OLMSTED	124,277	39,170,361	315
TODD	24,426	7,614,382	312
TRAVERSE	4,134	1,279,344	309
MILLE LACS	22,330	6,861,865	307
ISANTI	31,287	9,535,000	305
KANDIYOHI	41,203	12,542,587	304
RENVILLE	17,154	5,206,755	304
PENNINGTON	13,584	4,107,732	302
LAKE	11,058	3,311,930	300
HUBBARD	18,376	5,419,232	295
KOOCHICHING	14,355	4,199,958	293
FREEBORN	32,584	9,259,935	284
CARLTON	31,671	8,982,640	284
AITKIN	15,301	4,245,764	277
WATONWAN	11,876	3,295,051	277
Averages for Counties**	4,919,479	1,344,210,446	273
WILKIN	7,138	1,940,554	272
REDWOOD	16,815	4,527,122	269
BIG STONE	5,820	1,543,591	265
YELLOW MEDICINE	11,080	2,923,519	264
CHIPPEWA	13,088	3,452,813	264
PINE	26,530	6,931,122	261
NORMAN	7,442	1,938,060	260
STEVENS	10,053	2,609,336	260
SWIFT	11,956	3,099,087	259
CROW WING	55,099	14,143,400	257

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
RED LAKE	4,299	\$1,089,436	\$253
KANABEC	14,996	3,769,510	251
OTTER TAIL	57,159	14,150,496	248
MOWER	38,603	9,521,894	247
MORRISON	31,712	7,703,610	243
NOBLES	20,832	4,959,078	238
BROWN	26,911	6,361,340	236
COOK	5,168	1,220,171	236
ROCK	9,721	2,289,812	236
POPE	11,236	2,642,526	235
MARSHALL	10,155	2,361,688	233
BENTON	34,226	7,875,110	230
BLUE EARTH	55,941	12,650,657	226
DOUGLAS	32,821	7,109,223	217
CARVER	70,205	15,123,784	215
PIPESTONE	9,895	2,130,450	215
CHISAGO	41,101	8,769,093	213
WASECA	19,526	4,122,147	211
LE SUEUR	25,426	5,318,384	209
ANOKA	298,084	61,973,629	208
LAC QUI PARLE	8,067	1,649,596	204
MEEKER	22,644	4,591,811	203
SIBLEY	15,356	3,061,423	199
STEARNS	133,166	25,697,639	193
KITTSOON	5,285	1,005,908	190
LAKE OF THE WOODS	4,522	856,883	189
WINONA	49,985	9,392,538	188
MCLEOD	34,898	6,552,498	188
NICOLLET	29,771	5,586,193	188
DAKOTA	355,904	66,102,825	186
GOODHUE	44,127	8,154,023	185
STEELE	33,680	6,187,499	184
HOUSTON	19,718	3,531,141	179
SHERBURNE	64,417	10,680,130	166
WABASHA	21,610	3,479,241	161
DODGE	17,731	2,714,363	153
WRIGHT	89,986	13,717,210	152
WASHINGTON	201,130	30,104,054	150
RICE	56,665	8,250,573	146
FILLMORE	21,122	3,051,454	144
SCOTT	89,498	12,517,371	140

Table 6
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ROSEAU	16,338	\$2,228,099	\$136
LINCOLN	6,429	845,643	132
MURRAY	9,165	991,673	108
LYON	25,425	2,407,589	95
MARTIN	21,802	1,788,434	82
FARIBAULT	16,181	1,129,430	70

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$1,218,169	\$236
KOOCHICHING	14,355	953,609	66
LAKE	11,058	580,350	52
DAKOTA	355,904	14,488,372	41
ANOKA	298,084	12,080,687	41
ROCK	9,721	384,825	40
WATONWAN	11,876	465,919	39
PIPESTONE	9,895	350,618	35
DOUGLAS	32,821	1,160,237	35
AITKIN	15,301	531,941	35
NOBLES	20,832	671,073	32
FARIBAULT	16,181	512,152	32
RAMSEY	511,035	15,730,165	31
WASHINGTON	201,130	6,157,378	31
LAKE OF THE WOODS	4,522	135,932	30
MURRAY	9,165	267,442	29
JACKSON	11,268	324,543	29
CLEARWATER	8,423	235,275	28
MARTIN	21,802	555,523	25
CARVER	70,205	1,786,727	25
HENNEPIN	1,116,200	26,151,345	23
Averages for Counties**	4,919,479	112,154,164	23
CHIPPEWA	13,088	293,903	22
SCOTT	89,498	2,008,582	22
KITTSO	5,285	112,882	21
WRIGHT	89,986	1,905,908	21
COTTONWOOD	12,167	256,396	21
WABASHA	21,610	452,948	21
BLUE EARTH	55,941	1,169,936	21
STEARNS	133,166	2,547,406	19
SHERBURNE	64,417	1,120,939	17
MARSHALL	10,155	176,498	17
OLMSTED	124,277	2,118,648	17
LINCOLN	6,429	109,343	17
SIBLEY	15,356	258,179	17
WASECA	19,526	326,928	17
BROWN	26,911	443,530	16
LYON	25,425	400,455	16
LE SUEUR	25,426	393,593	15
LAC QUI PARLE	8,067	123,112	15
ITASCA	43,992	660,235	15

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BENTON	34,226	\$505,325	\$15
DODGE	17,731	258,006	15
RENVILLE	17,154	246,385	14
HUBBARD	18,376	252,819	14
KANDIYOHI	41,203	546,296	13
POPE	11,236	148,490	13
STEVENS	10,053	126,015	13
RED LAKE	4,299	53,716	12
ISANTI	31,287	379,844	12
MORRISON	31,712	383,824	12
GOODHUE	44,127	531,396	12
POLK	31,369	370,963	12
BIG STONE	5,820	68,644	12
MEEKER	22,644	264,262	12
TODD	24,426	284,890	12
BECKER	30,000	349,044	12
BELTRAMI	39,650	461,111	12
NORMAN	7,442	86,301	12
ROSEAU	16,338	184,549	11
CHISAGO	41,101	464,018	11
YELLOW MEDICINE	11,080	122,092	11
CARLTON	31,671	347,076	11
MCLEOD	34,898	374,092	11
REDWOOD	16,815	179,487	11
PINE	26,530	276,906	10
MOWER	38,603	391,285	10
RICE	56,665	566,629	10
FILLMORE	21,122	209,563	10
GRANT	6,289	60,814	10
TRAVERSE	4,134	39,071	9
SWIFT	11,956	108,852	9
HOUSTON	19,718	170,814	9
PENNINGTON	13,584	117,431	9
FREEBORN	32,584	272,234	8
MAHNOMEN	5,190	43,239	8
WINONA	49,985	402,470	8
CROW WING	55,099	427,663	8
CLAY	51,229	388,502	8
NICOLLET	29,771	200,240	7
OTTER TAIL	57,159	365,393	6
KANABEC	14,996	94,312	6

Table 7
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WILKIN	7,138	\$44,715	\$6
MILLE LACS	22,330	132,636	6
WADENA	13,713	81,060	6
ST. LOUIS	200,528	1,028,462	5
STEELE	33,680	111,525	3
CASS	27,150	10,000	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
AITKIN	15,301	\$1,605,695	\$105
CASS	27,150	2,706,029	100
CLEARWATER	8,423	765,715	91
MURRAY	9,165	805,857	88
GRANT	6,289	550,356	88
POLK	31,369	2,535,354	81
NORMAN	7,442	597,955	80
RED LAKE	4,299	322,927	75
KITTSOON	5,285	390,742	74
RENVILLE	17,154	1,208,866	70
LINCOLN	6,429	448,631	70
MARSHALL	10,155	692,073	68
HUBBARD	18,376	1,240,735	68
TRAVERSE	4,134	276,354	67
WILKIN	7,138	476,916	67
LAC QUI PARLE	8,067	531,318	66
JACKSON	11,268	704,084	62
LAKE OF THE WOODS	4,522	277,867	61
COTTONWOOD	12,167	736,212	61
YELLOW MEDICINE	11,080	613,256	55
FARIBAULT	16,181	870,139	54
ROSEAU	16,338	870,314	53
MAHNOMEN	5,190	266,657	51
SIBLEY	15,356	729,497	48
BIG STONE	5,820	269,514	46
COOK	5,168	238,351	46
LAKE	11,058	502,853	45
CHIPPEWA	13,088	583,328	45
SWIFT	11,956	483,399	40
ST. LOUIS	200,528	8,075,387	40
FREEBORN	32,584	1,300,032	40
ITASCA	43,992	1,724,326	39
REDWOOD	16,815	641,339	38
PINE	26,530	897,437	34
PENNINGTON	13,584	430,320	32
STEVENS	10,053	316,054	31
WATONWAN	11,876	361,392	30
POPE	11,236	325,479	29
BELTRAMI	39,650	1,106,660	28
MARTIN	21,802	573,455	26
CARLTON	31,671	811,802	26

Table 8
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PIPESTONE	9,895	\$248,376	\$25
ROCK	9,721	238,335	25
BECKER	30,000	708,978	24
STEELE	33,680	745,076	22
LYON	25,425	562,362	22
CROW WING	55,099	1,209,527	22
BROWN	26,911	574,302	21
DODGE	17,731	377,074	21
FILLMORE	21,122	443,874	21
TODD	24,426	508,245	21
WADENA	13,713	280,563	20
NOBLES	20,832	423,486	20
DOUGLAS	32,821	627,889	19
MOWER	38,603	738,455	19
LE SUEUR	25,426	485,729	19
WASECA	19,526	359,227	18
MEEKER	22,644	407,353	18
KANDIYOHI	41,203	733,790	18
NICOLLET	29,771	528,737	18
CLAY	51,229	879,378	17
Averages for Counties**	3,803,279	63,670,708	17
WINONA	49,985	806,865	16
CHISAGO	41,101	647,659	16
BLUE EARTH	55,941	864,963	15
HOUSTON	19,718	304,678	15
WABASHA	21,610	292,023	14
KOOCHICHING	14,355	174,840	12
KANABEC	14,996	178,474	12
MILLE LACS	22,330	263,838	12
MORRISON	31,712	367,096	12
MCLEOD	34,898	358,666	10
OTTER TAIL	57,159	555,624	10
STEARNS	133,166	1,291,621	10
SHERBURNE	64,417	602,849	9
CARVER	70,205	577,966	8
WRIGHT	89,986	648,997	7
ISANTI	31,287	221,563	7
GOODHUE	44,127	302,692	7
BENTON	34,226	227,511	7
OLMSTED	124,277	763,017	6
RICE	56,665	315,623	6

Table 8
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SCOTT	89,498	\$387,514	\$4
WASHINGTON	201,130	794,938	4
DAKOTA	355,904	1,355,968	4
ANOKA	298,084	728,613	2
RAMSEY	511,035	691,677	1
HENNEPIN	1,116,200	0	0

* Source: "2000 Census", U.S. Census Bureau.

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

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 2000**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$558,661	\$108
MARSHALL	10,155	754,839	74
KOOCHICHING	14,355	635,907	44
CARLTON	31,671	1,116,914	35
LINCOLN	6,429	196,226	31
RAMSEY	511,035	15,504,316	30
RICE	56,665	1,297,711	23
ANOKA	298,084	6,207,640	21
ST. LOUIS	200,528	4,095,954	20
DAKOTA	355,904	6,064,370	17
MEEKER	22,644	380,366	17
LAKE OF THE WOODS	4,522	74,107	16
YELLOW MEDICINE	11,080	174,967	16
STEVENS	10,053	150,840	15
ISANTI	31,287	437,914	14
CHISAGO	41,101	527,278	13
BECKER	30,000	368,224	12
Averages for Counties**	4,837,188	59,254,121	12
CASS	27,150	326,873	12
HENNEPIN	1,116,200	13,390,844	12
RED LAKE	4,299	51,416	12
GOODHUE	44,127	494,662	11
FARIBAULT	16,181	178,899	11
SIBLEY	15,356	165,872	11
LAKE	11,058	117,160	11
SCOTT	89,498	784,040	9
ITASCA	43,992	374,912	9
BELTRAMI	39,650	330,079	8
CLAY	51,229	403,697	8
WATONWAN	11,876	92,498	8
CLEARWATER	8,423	62,895	7
MORRISON	31,712	232,101	7
MOWER	38,603	233,271	6
KITTSOON	5,285	31,750	6
POPE	11,236	66,965	6
MAHNOMEN	5,190	30,633	6
TRAVERSE	4,134	24,361	6
KANDIYOHI	41,203	219,705	5
DODGE	17,731	92,173	5
WABASHA	21,610	107,401	5
MILLE LACS	22,330	102,166	5

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 2000**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
JACKSON	11,268	\$50,230	\$4
PIPESTONE	9,895	40,696	4
WASECA	19,526	78,621	4
GRANT	6,289	25,000	4
MURRAY	9,165	32,788	4
AITKIN	15,301	54,096	4
NICOLLET	29,771	104,112	3
NOBLES	20,832	68,053	3
FREEBORN	32,584	105,702	3
COTTONWOOD	12,167	39,455	3
PENNINGTON	13,584	42,052	3
RENVILLE	17,154	50,596	3
BLUE EARTH	55,941	156,721	3
BIG STONE	5,820	16,220	3
BENTON	34,226	90,181	3
SWIFT	11,956	31,436	3
HOUSTON	19,718	47,518	2
WASHINGTON	201,130	474,156	2
CHIPPEWA	13,088	28,289	2
STEARNS	133,166	284,281	2
TODD	24,426	48,123	2
CROW WING	55,099	108,502	2
LAC QUI PARLE	8,067	15,552	2
LYON	25,425	48,933	2
SHERBURNE	64,417	119,251	2
MARTIN	21,802	39,593	2
WINONA	49,985	87,831	2
POLK	31,369	53,193	2
ROSEAU	16,338	26,551	2
FILLMORE	21,122	31,976	2
KANABEC	14,996	22,432	1
REDWOOD	16,815	23,635	1
DOUGLAS	32,821	44,823	1
OTTER TAIL	57,159	72,826	1
HUBBARD	18,376	19,100	1
OLMSTED	124,277	125,481	1
BROWN	26,911	16,967	1
PINE	26,530	12,702	0
WILKIN	7,138	3,206	0
LE SUEUR	25,426	11,329	0
NORMAN	7,442	3,315	0

Table 9

**Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 2000**

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WRIGHT	89,986	\$30,000	\$0
ROCK	9,721	2,900	0
CARVER	70,205	5,090	0
MCLEOD	34,898	0	0
STEELE	33,680	0	0
WADENA	13,713	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LAKE OF THE WOODS	4,522	\$1,471,359	\$325
JACKSON	11,268	702,701	62
WADENA	13,713	754,578	55
STEELE	33,680	1,657,109	49
RED LAKE	4,299	174,122	41
FARIBAULT	16,181	593,814	37
CLEARWATER	8,423	291,738	35
MCLEOD	34,898	1,077,610	31
RENVILLE	17,154	509,688	30
CHISAGO	41,101	1,162,096	28
NORMAN	7,442	197,869	27
SWIFT	11,956	306,433	26
COTTONWOOD	12,167	311,335	26
BIG STONE	5,820	145,126	25
WATONWAN	11,876	291,054	25
BELTRAMI	39,650	951,974	24
KITTSOON	5,285	107,289	20
KANDIYOHI	41,203	816,449	20
ITASCA	43,992	869,084	20
WILKIN	7,138	137,463	19
MARTIN	21,802	416,150	19
COOK	5,168	92,345	18
FILLMORE	21,122	367,557	17
DOUGLAS	32,821	494,924	15
WABASHA	21,610	321,722	15
WINONA	49,985	743,708	15
TODD	24,426	360,227	15
MAHNOMEN	5,190	72,955	14
KOOCHICHING	14,355	190,940	13
SHERBURNE	64,417	850,051	13
LINCOLN	6,429	82,561	13
FREEBORN	32,584	416,136	13
BECKER	30,000	378,652	13
NICOLLET	29,771	369,641	12
MOWER	38,603	463,853	12
MARSHALL	10,155	114,035	11
DODGE	17,731	196,151	11
CROW WING	55,099	597,263	11
OTTER TAIL	57,159	606,048	11
KANABEC	14,996	153,565	10
POLK	31,369	315,507	10

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
Averages for Counties**	2,415,032	\$23,766,000	\$10
GRANT	6,289	59,259	9
ISANTI	31,287	282,842	9
PIPESTONE	9,895	87,821	9
TRAVERSE	4,134	36,569	9
PENNINGTON	13,584	112,404	8
HOUSTON	19,718	162,963	8
OLMSTED	124,277	898,004	7
ROSEAU	16,338	100,026	6
YELLOW MEDICINE	11,080	67,665	6
SIBLEY	15,356	90,899	6
STEVENS	10,053	59,104	6
CHIPPEWA	13,088	72,270	6
HUBBARD	18,376	100,923	5
WRIGHT	89,986	446,176	5
MURRAY	9,165	45,287	5
LAC QUI PARLE	8,067	39,632	5
MEEKER	22,644	103,775	5
MORRISON	31,712	135,521	4
CLAY	51,229	206,683	4
LYON	25,425	100,246	4
NOBLES	20,832	52,328	3
BROWN	26,911	53,814	2
MILLE LACS	22,330	30,647	1
POPE	11,236	14,228	1
REDWOOD	16,815	11,944	1
ANOKA	298,084	163,712	1
RAMSEY	511,035	96,441	0
WASECA	19,526	1,935	0
AITKIN	15,301	0	0
BENTON	34,226	0	0
BLUE EARTH	55,941	0	0
CARLTON	31,671	0	0
CARVER	70,205	0	0
CASS	27,150	0	0
DAKOTA	355,904	0	0
GOODHUE	44,127	0	0
HENNEPIN	1,116,200	0	0
LAKE	11,058	0	0
LE SUEUR	25,426	0	0
PINE	26,530	0	0

Table 10
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
RICE	56,665	\$0	\$0
ROCK	9,721	0	0
SCOTT	89,498	0	0
STEARNS	133,166	0	0
ST. LOUIS	200,528	0	0
WASHINGTON	201,130	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$11,000,753	\$2,129
LAKE OF THE WOODS	4,522	6,927,451	1,532
MAHNOMEN	5,190	6,956,944	1,340
LAKE	11,058	13,715,232	1,240
KITTSOON	5,285	6,445,002	1,219
TRAVERSE	4,134	4,864,931	1,177
CLEARWATER	8,423	9,631,850	1,144
GRANT	6,289	7,057,129	1,122
AITKIN	15,301	16,406,280	1,072
CASS	27,150	27,994,513	1,031
RED LAKE	4,299	4,400,033	1,024
WILKIN	7,138	7,232,517	1,013
RENVILLE	17,154	17,169,625	1,001
KOOCHICHING	14,355	14,115,012	983
JACKSON	11,268	10,729,574	952
ITASCA	43,992	41,303,056	939
POLK	31,369	29,306,139	934
MARSHALL	10,155	9,174,811	903
LINCOLN	6,429	5,797,101	902
NORMAN	7,442	6,677,906	897
BIG STONE	5,820	5,122,622	880
WATONWAN	11,876	10,224,648	861
HUBBARD	18,376	15,373,008	837
ST. LOUIS	200,528	167,303,008	834
CARLTON	31,671	26,333,243	831
BECKER	30,000	24,922,762	831
WADENA	13,713	11,374,644	829
BELTRAMI	39,650	32,727,365	825
COTTONWOOD	12,167	10,031,486	824
RAMSEY	511,035	402,314,642	787
SWIFT	11,956	9,262,717	775
KANDIYOHI	41,203	31,653,118	768
HENNEPIN	1,116,200	846,873,028	759
MILLE LACS	22,330	16,853,286	755
CHIPPEWA	13,088	9,845,758	752
PINE	26,530	19,938,867	752
YELLOW MEDICINE	11,080	8,214,884	741
PENNINGTON	13,584	10,046,492	740
REDWOOD	16,815	12,417,310	738
KANABEC	14,996	11,067,145	738
TODD	24,426	17,591,967	720

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
NICOLLET	29,771	\$21,255,116	\$714
CHISAGO	41,101	29,272,405	712
POPE	11,236	7,979,901	710
OLMSTED	124,277	87,871,306	707
ROCK	9,721	6,871,049	707
LAC QUI PARLE	8,067	5,665,539	702
DOUGLAS	32,821	22,878,360	697
MURRAY	9,165	6,347,734	693
ISANTI	31,287	21,610,338	691
SIBLEY	15,356	10,552,087	687
STEVENS	10,053	6,864,934	683
Averages for Counties**	4,919,479	3,353,705,232	682
FREEBORN	32,584	21,337,878	655
MORRISON	31,712	20,687,910	652
GOODHUE	44,127	28,586,786	648
HOUSTON	19,718	12,764,837	647
FARIBAULT	16,181	10,423,386	644
CROW WING	55,099	35,425,033	643
MOWER	38,603	24,816,218	643
PIPESTONE	9,895	6,359,543	643
WASECA	19,526	12,449,325	638
CARVER	70,205	44,510,730	634
WABASHA	21,610	13,689,220	633
BROWN	26,911	17,019,519	632
MCLEOD	34,898	21,813,334	625
DODGE	17,731	10,885,748	614
ROSEAU	16,338	9,860,144	604
FILLMORE	21,122	12,613,084	597
CLAY	51,229	30,400,273	593
LE SUEUR	25,426	15,031,859	591
NOBLES	20,832	12,270,132	589
MEEKER	22,644	13,324,819	588
OTTER TAIL	57,159	33,490,584	586
BENTON	34,226	19,189,038	561
STEELE	33,680	18,799,028	558
ANOKA	298,084	163,889,151	550
BLUE EARTH	55,941	30,565,906	546
WINONA	49,985	25,782,636	516
MARTIN	21,802	11,230,637	515
SHERBURNE	64,417	32,939,775	511
WASHINGTON	201,130	102,183,675	508

Table 11
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
SCOTT	89,498	\$44,890,896	\$502
DAKOTA	355,904	172,407,354	484
RICE	56,665	26,945,689	476
WRIGHT	89,986	42,763,783	475
STEARNS	133,166	60,081,132	451
LYON	25,425	10,709,542	421

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KANDIYOHI	41,203	\$24,190,519	\$587
BIG STONE	5,820	3,111,796	535
KITTSOON	5,285	2,648,660	501
RENVILLE	17,154	7,831,128	457
AITKIN	15,301	6,320,066	413
LAKE OF THE WOODS	4,522	1,805,513	399
RED LAKE	4,299	1,523,347	354
WILKIN	7,138	2,487,332	348
PIPESTONE	9,895	3,223,019	326
FILLMORE	21,122	6,833,117	324
WASECA	19,526	5,808,061	297
MAHNOMEN	5,190	1,537,172	296
MURRAY	9,165	2,553,885	279
NORMAN	7,442	2,054,964	276
BLUE EARTH	55,941	14,934,932	267
POPE	11,236	2,937,797	261
POLK	31,369	7,300,400	233
MARSHALL	10,155	2,321,823	229
NOBLES	20,832	4,753,777	228
YELLOW MEDICINE	11,080	2,494,948	225
CHISAGO	41,101	9,010,646	219
CASS	27,150	5,885,111	217
KANABEC	14,996	3,137,418	209
ROSEAU	16,338	3,409,955	209
SIBLEY	15,356	3,171,501	207
JACKSON	11,268	2,302,290	204
WADENA	13,713	2,780,699	203
COTTONWOOD	12,167	2,373,047	195
CHIPPEWA	13,088	2,536,590	194
LAC QUI PARLE	8,067	1,548,940	192
FARIBAULT	16,181	3,098,324	191
PINE	26,530	4,926,958	186
STEVENS	10,053	1,862,943	185
MORRISON	31,712	5,842,631	184
KOOCHICHING	14,355	2,634,553	184
MCLEOD	34,898	6,173,998	177
COOK	5,168	897,139	174
CARLTON	31,671	5,492,836	173
LE SUEUR	25,426	4,356,676	171
GOODHUE	44,127	7,554,254	171
SCOTT	89,498	15,296,989	171

Table 12
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LINCOLN	6,429	\$1,095,562	\$170
LAKE	11,058	1,883,941	170
REDWOOD	16,815	2,777,071	165
MILLE LACS	22,330	3,378,998	151
MARTIN	21,802	3,259,645	150
ITASCA	43,992	6,506,147	148
OTTER TAIL	57,159	8,348,498	146
TRAVERSE	4,134	584,727	141
TODD	24,426	3,405,203	139
WATONWAN	11,876	1,594,216	134
MEEKER	22,644	2,998,398	132
CROW WING	55,099	7,088,075	129
HENNEPIN	1,116,200	142,165,156	127
Averages for Counties**	4,919,479	622,933,286	127
ST. LOUIS	200,528	24,911,460	124
SHERBURNE	64,417	7,951,017	123
MOWER	38,603	4,557,477	118
NICOLLET	29,771	3,490,351	117
CARVER	70,205	8,148,646	116
STEELE	33,680	3,874,857	115
GRANT	6,289	714,322	114
SWIFT	11,956	1,352,125	113
PENNINGTON	13,584	1,503,391	111
FREEBORN	32,584	3,466,406	106
ROCK	9,721	981,541	101
DOUGLAS	32,821	3,302,680	101
RICE	56,665	5,565,991	98
DODGE	17,731	1,722,184	97
DAKOTA	355,904	32,760,153	92
STEARNS	133,166	12,176,166	91
BELTRAMI	39,650	3,601,292	91
BROWN	26,911	2,440,927	91
HUBBARD	18,376	1,616,080	88
CLEARWATER	8,423	733,353	87
BENTON	34,226	2,899,109	85
WRIGHT	89,986	7,491,959	83
ANOKA	298,084	24,511,410	82
OLMSTED	124,277	10,184,570	82
HOUSTON	19,718	1,607,077	82
RAMSEY	511,035	40,262,308	79
BECKER	30,000	2,220,476	74

Table 12
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
ISANTI	31,287	\$2,115,889	\$68
WASHINGTON	201,130	12,596,026	63
WINONA	49,985	2,945,672	59
LYON	25,425	1,397,222	55
CLAY	51,229	2,699,620	53
WABASHA	21,610	1,080,138	50

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,168	\$1,322,710	\$256
DAKOTA	355,904	38,871,838	109
KANDIYOHI	41,203	3,800,782	92
LAKE	11,058	934,400	84
RED LAKE	4,299	329,797	77
POLK	31,369	2,244,159	72
GOODHUE	44,127	3,013,416	68
STEVENS	10,053	617,096	61
MAHNOMEN	5,190	312,944	60
MARSHALL	10,155	590,823	58
YELLOW MEDICINE	11,080	575,007	52
BENTON	34,226	1,746,806	51
LINCOLN	6,429	325,297	51
KANABEC	14,996	721,725	48
SCOTT	89,498	4,123,315	46
SIBLEY	15,356	701,649	46
MURRAY	9,165	409,345	45
COTTONWOOD	12,167	540,895	44
ISANTI	31,287	1,384,803	44
WASECA	19,526	851,216	44
STEELE	33,680	1,453,685	43
CHISAGO	41,101	1,719,456	42
MORRISON	31,712	1,321,800	42
STEARNS	133,166	5,524,448	41
DOUGLAS	32,821	1,325,764	40
RAMSEY	511,035	19,395,489	38
DODGE	17,731	662,122	37
ANOKA	298,084	10,741,845	36
Averages for Counties**	4,863,239	175,034,312	36
WASHINGTON	201,130	6,967,658	35
SWIFT	11,956	392,051	33
CASS	27,150	879,019	32
FARIBAULT	16,181	513,372	32
PENNINGTON	13,584	427,718	31
CARVER	70,205	2,175,891	31
HENNEPIN	1,116,200	34,457,890	31
BLUE EARTH	55,941	1,637,786	29
AITKIN	15,301	436,036	28
ITASCA	43,992	1,237,991	28
WILKIN	7,138	194,075	27
MCLEOD	34,898	944,230	27

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BROWN	26,911	\$719,718	\$27
KOOCHICHING	14,355	362,870	25
MEEKER	22,644	563,276	25
MILLE LACS	22,330	540,548	24
LYON	25,425	598,667	24
LE SUEUR	25,426	540,904	21
NICOLLET	29,771	626,493	21
CARLTON	31,671	656,750	21
GRANT	6,289	130,083	21
PIPESTONE	9,895	204,049	21
CROW WING	55,099	1,133,123	21
WRIGHT	89,986	1,831,535	20
BELTRAMI	39,650	783,479	20
NORMAN	7,442	144,068	19
POPE	11,236	208,843	19
ST. LOUIS	200,528	3,646,059	18
FREEBORN	32,584	547,342	17
MARTIN	21,802	366,141	17
JACKSON	11,268	187,932	17
RICE	56,665	837,924	15
TRAVERSE	4,134	60,009	15
BECKER	30,000	419,430	14
NOBLES	20,832	279,442	13
OTTER TAIL	57,159	721,395	13
CLAY	51,229	614,110	12
RENVILLE	17,154	164,823	10
SHERBURNE	64,417	554,863	9
WABASHA	21,610	185,050	9
TODD	24,426	204,454	8
FILLMORE	21,122	172,014	8
CLEARWATER	8,423	47,985	6
OLMSTED	124,277	622,242	5
ROSEAU	16,338	81,640	5
WATONWAN	11,876	59,036	5
WINONA	49,985	231,995	5
BIG STONE	5,820	24,974	4
HUBBARD	18,376	42,216	2
LAC QUI PARLE	8,067	13,946	2
MOWER	38,603	50,463	1
PINE	26,530	23,058	1
REDWOOD	16,815	4,438	0

Table 13
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KITTSON	5,285	\$350	\$0
LAKE OF THE WOODS	4,522	226	0
CHIPPEWA	13,088	0	0
HOUSTON	19,718	0	0
ROCK	9,721	0	0
WADENA	13,713	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
COOK	5,168	\$14,179,151	\$2,744
KANDIYOHI	41,203	57,669,888	1,400
KITTSOON	5,285	5,166,561	978
ITASCA	43,992	30,103,521	684
NOBLES	20,832	13,450,000	646
KANABEC	14,996	9,660,000	644
STEELE	33,680	20,647,580	613
LAKE	11,058	6,402,428	579
GOODHUE	44,127	24,231,308	549
POLK	31,369	15,136,872	483
MAHNOMEN	5,190	2,448,563	472
LINCOLN	6,429	2,980,552	464
ISANTI	31,287	14,472,183	463
CLEARWATER	8,423	3,876,458	460
COTTONWOOD	12,167	5,360,000	441
TRAVERSE	4,134	1,784,792	432
BENTON	34,226	14,680,666	429
OLMSTED	124,277	52,421,016	422
YELLOW MEDICINE	11,080	4,653,004	420
CARVER	70,205	27,796,295	396
MEEKER	22,644	8,706,848	385
PIPESTONE	9,895	3,748,498	379
CLAY	51,229	19,397,998	379
AITKIN	15,301	5,496,979	359
MORRISON	31,712	11,163,864	352
WASECA	19,526	6,767,425	347
HENNEPIN	1,116,200	365,310,738	327
WASHINGTON	201,130	60,815,839	302
WRIGHT	89,986	26,220,000	291
ANOKA	298,084	86,813,309	291
MILLE LACS	22,330	6,417,432	287
CHISAGO	41,101	11,241,260	274
Averages for Counties**	4,839,257	1,314,718,110	272
MURRAY	9,165	2,480,000	271
RAMSEY	511,035	125,756,664	246
FARIBAULT	16,181	3,980,621	246
RENVILLE	17,154	4,179,305	244
DOUGLAS	32,821	7,905,814	241
WATONWAN	11,876	2,773,950	234
SCOTT	89,498	20,780,152	232
PENNINGTON	13,584	2,971,648	219

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
SHERBURNE	64,417	\$13,065,000	\$203
NICOLLET	29,771	5,940,000	200
STEARNS	133,166	26,504,208	199
CASS	27,150	5,345,085	197
SIBLEY	15,356	2,905,000	189
BELTRAMI	39,650	7,089,792	179
BROWN	26,911	4,801,781	178
LYON	25,425	4,443,891	175
DODGE	17,731	3,049,180	172
MARSHALL	10,155	1,714,304	169
SWIFT	11,956	1,972,541	165
RICE	56,665	8,883,000	157
CROW WING	55,099	8,600,943	156
ROCK	9,721	1,446,000	149
FREEBORN	32,584	4,780,000	147
BLUE EARTH	55,941	8,037,017	144
CARLTON	31,671	4,118,681	130
DAKOTA	355,904	45,730,216	128
ST. LOUIS	200,528	24,883,947	124
LE SUEUR	25,426	3,106,893	122
MCLEOD	34,898	3,265,000	94
BECKER	30,000	2,788,424	93
KOOCHICHING	14,355	1,305,000	91
JACKSON	11,268	965,000	86
GRANT	6,289	489,781	78
MARTIN	21,802	1,585,678	73
BIG STONE	5,820	305,000	52
TODD	24,426	1,277,305	52
WABASHA	21,610	911,613	42
NORMAN	7,442	266,032	36
WILKIN	7,138	236,662	33
OTTER TAIL	57,159	1,724,099	30
MOWER	38,603	1,124,434	29
POPE	11,236	312,673	28
PINE	26,530	600,000	23
HUBBARD	18,376	382,149	21
FILLMORE	21,122	331,968	16
WINONA	49,985	297,058	6
ROSEAU	16,338	69,230	4
STEVENS	10,053	14,343	1
CHIPPEWA	13,088	0	0

Table 14
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 2000

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
HOUSTON	19,718	\$0	\$0
LAC QUI PARLE	8,067	0	0
LAKE OF THE WOODS	4,522	0	0
RED LAKE	4,299	0	0
REDWOOD	16,815	0	0
WADENA	13,713	0	0

* Source: "2000 Census", U.S. Census Bureau.

** 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.

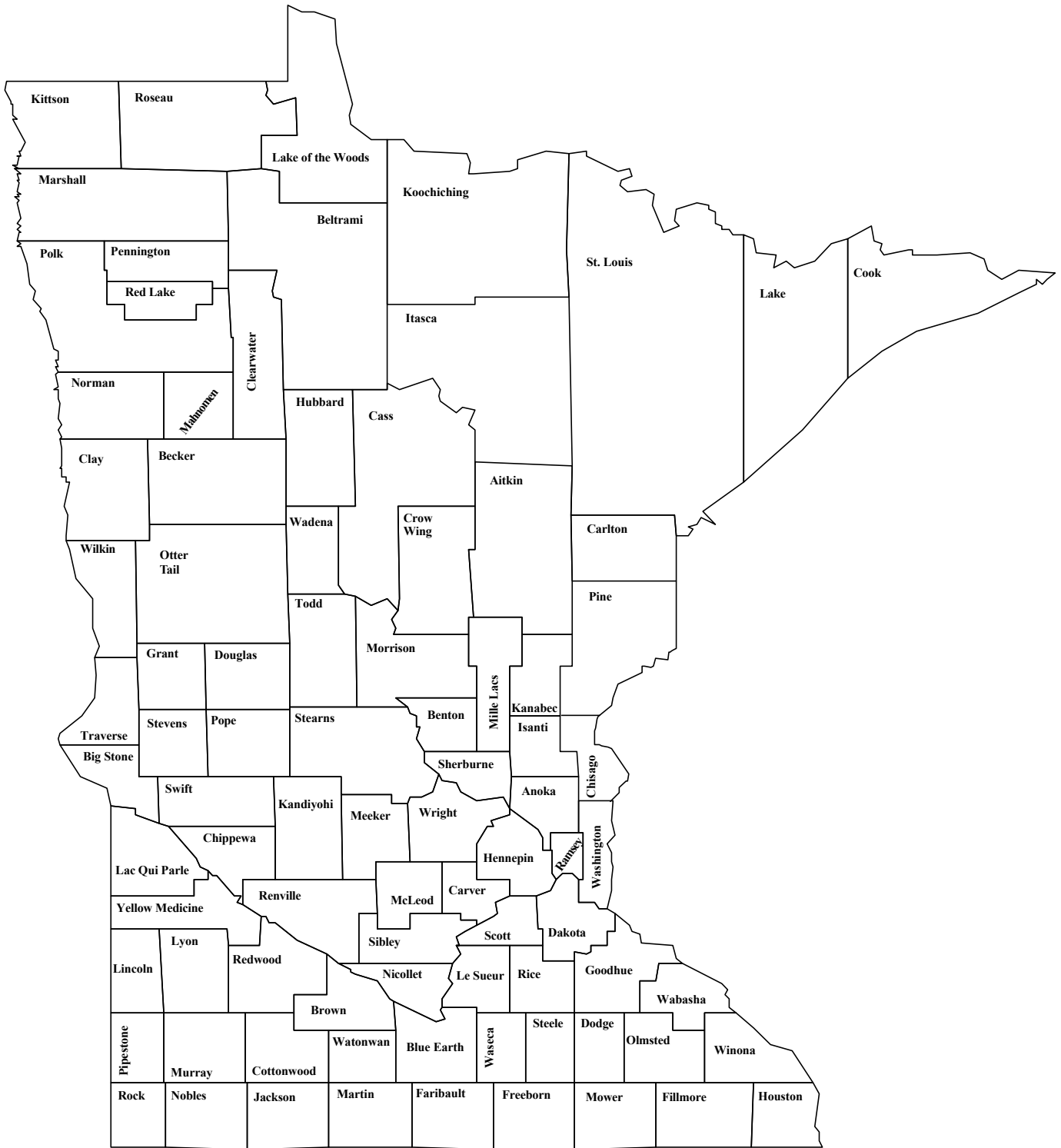
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Appendix B

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 2000***
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. April 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2000***
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. May 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***
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. July 2002.
- ! ***2000 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. February 2002
- ! ***2001 Budget Data for Minnesota Counties Together With 2000 Revised Budgets***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2001 by county. It includes comparisons with 2000 budget data. April 2002
- ! ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. August 2002
- ! ***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, 2000***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2000***
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. September 2002
- ! ***Legal Costs Survey - July 1999 through June 2000***
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. December 2001
- ! ***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 2000 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. May 2002
- ! ***Ranking of 2000 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 2000***
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. September 2002

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.