

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA COUNTIES**

YEAR ENDED DECEMBER 31, 2001

Description of the Office of the State Auditor

The Office of the State Auditor (OSA) serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the OSA 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.

The OSA performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

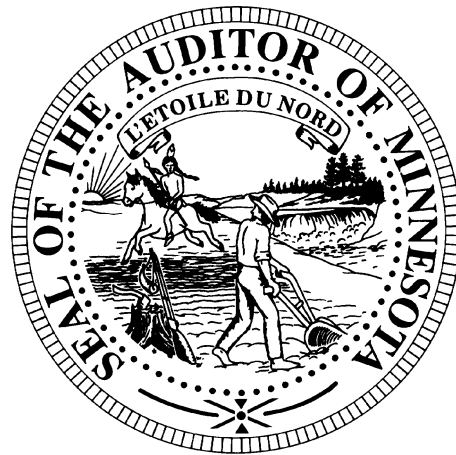
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Revenues, Expenditures, and Debt of Minnesota Counties

For the Year Ended December 31, 2001



March 10, 2003

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Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2001. In addition, the report includes a new section on per capita expenditures and debt.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Tables 2 and 3 present the data by individual county. Appendix A discusses factors that affect county finances.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate wholly, or in large part, from revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises are presented in Tables 4 through 7. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

Table 8 lists by individual county the bonded and other long-term debt outstanding as of December 31, 2001. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 9 and 10 present an analysis of the 2000 and 2001 unreserved fund balances in the General and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2000 to 2001, and a comparison to 2001 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending and debt level of counties, tables 11 through 24 list counties based on their per capita current expenditures, capital outlay, debt service, and outstanding long-term debt.¹ A discussion of factors that effect county expenditures is presented in Appendix A.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

¹ The per capita tables do not incorporate the finances of enterprise funds. The inclusion of enterprise fund spending could significantly affect per capita figures for certain counties. Additionally, counties that provide services to other municipalities may have higher per capita expenditures.

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Overview

Total Governmental Revenues

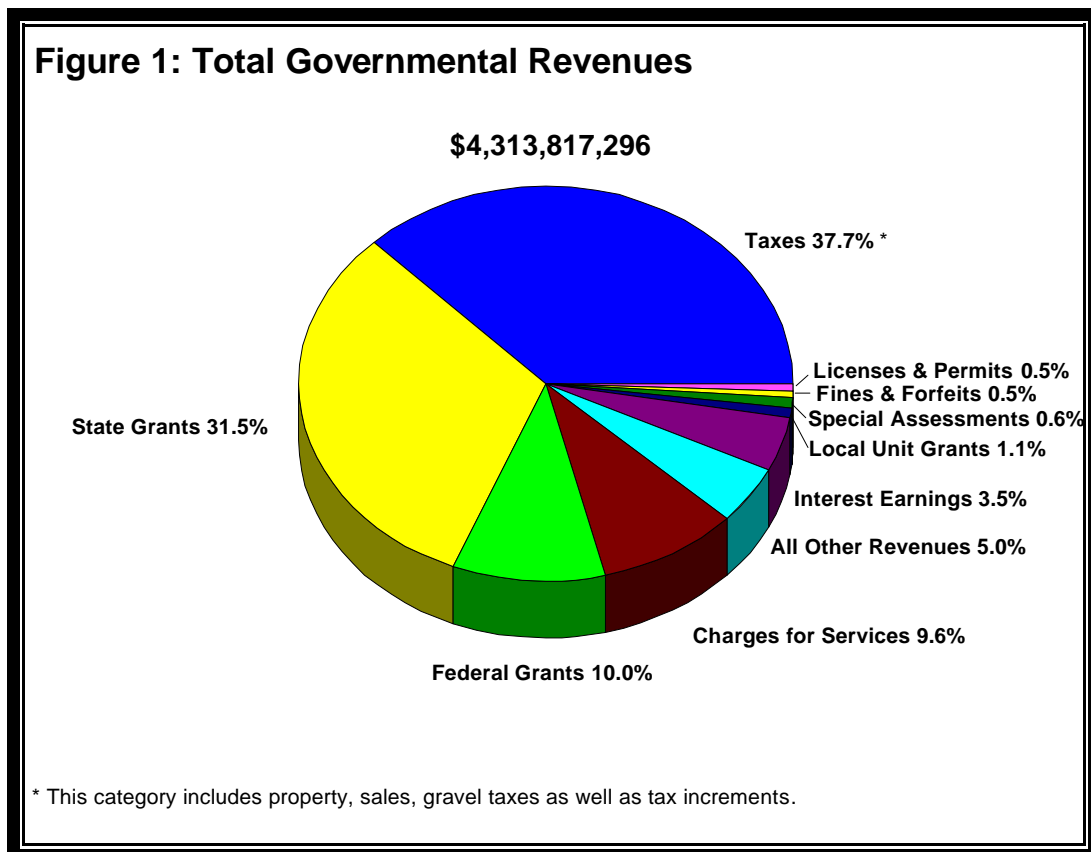
In 2001, Minnesota counties raised total governmental revenues of \$4.31 billion to finance county services. This represents an increase of 6.0 percent over the amount raised in 2000.

The composition of funding sources for counties generally varies only slightly from year to year. The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues, which account for 37.7 and 31.5 percent of total revenues, respectively.

Between 2000 and 2001, most categories of county revenue increased, with the exception of fines and forfeits (decreased 15.8 percent), and interest earnings (decreased 22.7 percent). In both of these categories, the trend was widespread, with interest earnings decreasing in 78 of 87 counties and fines and forfeits decreasing in 63 of 87 counties.

The categories of revenues showing the greatest increase between 2000 and 2001 were charges for services (increased 10.1 percent) and “all other revenues”(increased 21.8 percent). Charges for services increased in about two-thirds of counties. The “all other revenues” category is prone to large fluctuations because it includes revenues derived from the sale of land and fixed assets, donations, and other sources that may not be reoccurring.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 1.



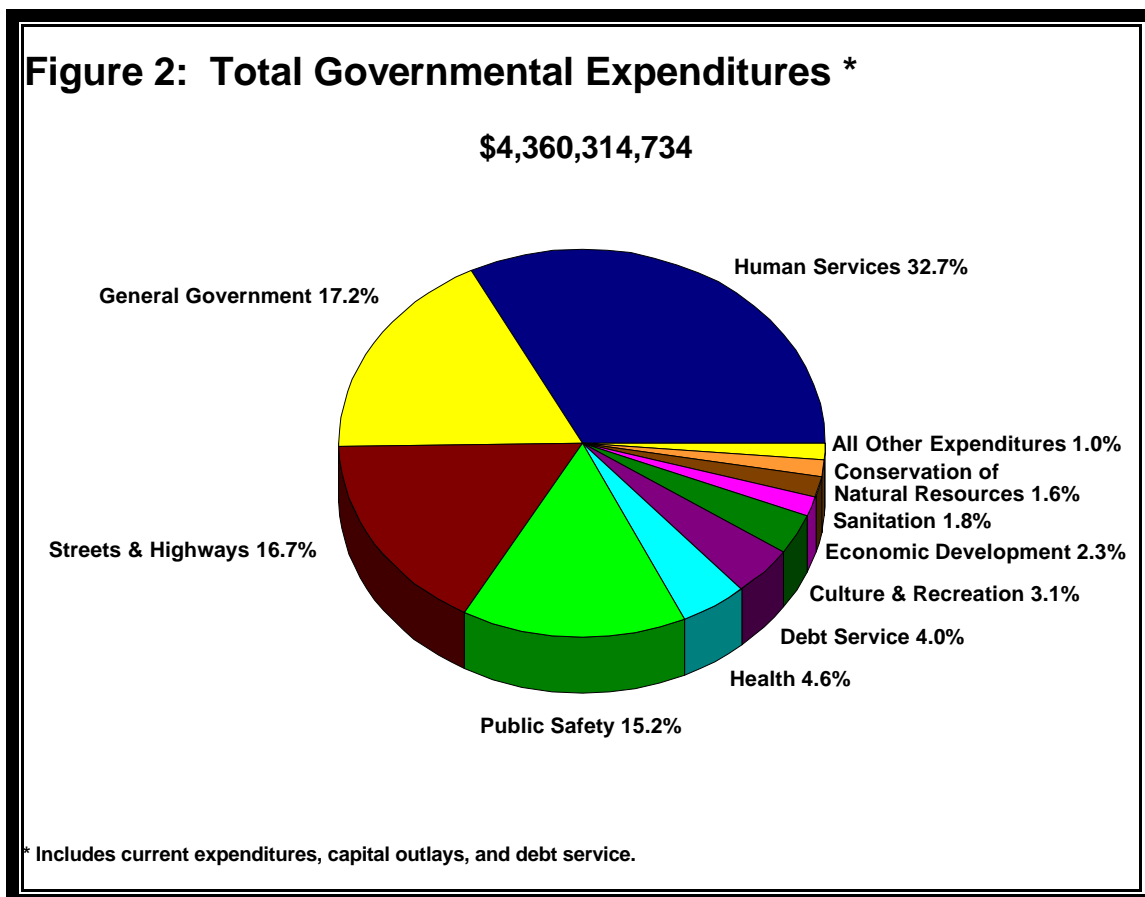
Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2001, Minnesota counties expended \$4.36 billion from Governmental Funds to provide county services. This represents an increase of 5.0 percent over 2000 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. Over time, the priorities or roles of counties in delivering services may change and relative shares of total spending shift to reflect these new priorities and roles. Human services remain by far the largest expenditure for counties, but the category has decreased from 43.3 percent of total expenditures in 1991 to 32.7 percent in 2001.

Due to a major reclassification of expenditures in Hennepin County in 2001, expenditures in the public safety category decreased by 10.2 percent, and increased in the general government category by 20.5 percent. As a percent of total expenditures, general government rose from 15.0 percent in 2000 to 17.2 in 2001, and public safety expenditures decreased from 17.8 percent in 2000 to 15.2 percent in 2001. Hennepin County affected the statewide trends because it accounts for over a quarter of all spending in these two categories. To examine these and other trends, refer to Table 1.

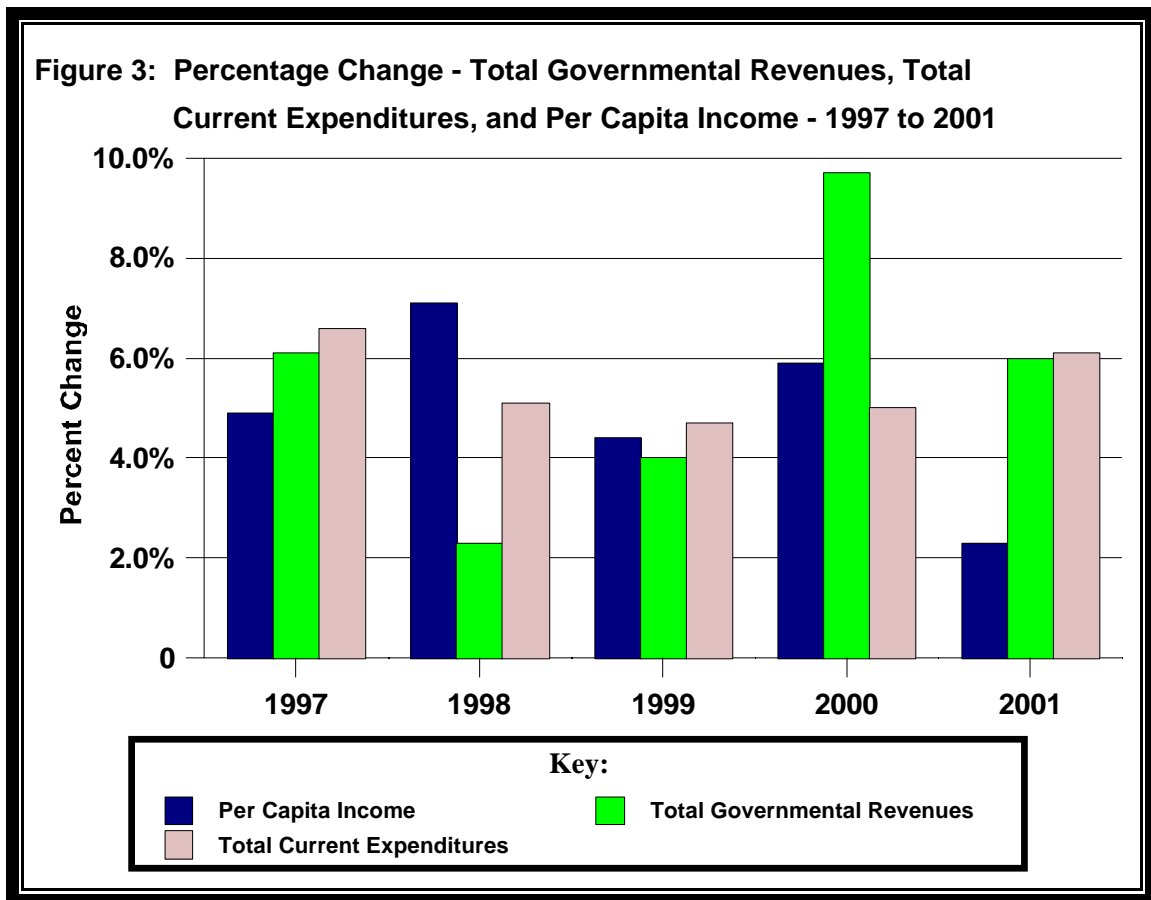
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



Growth in Government

During the five-year period of 1997 to 2001, total governmental revenues and total current expenditures increased every year.¹ The rate at which they increased varied from 2.3 percent to 9.7 percent. To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. If non-tax sources of revenue keep pace or grow faster than expenditures, however, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the change in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Total current expenditures grew faster than per capita income for three of the five years. Total revenues also grew faster than per capita income for three of the five years.



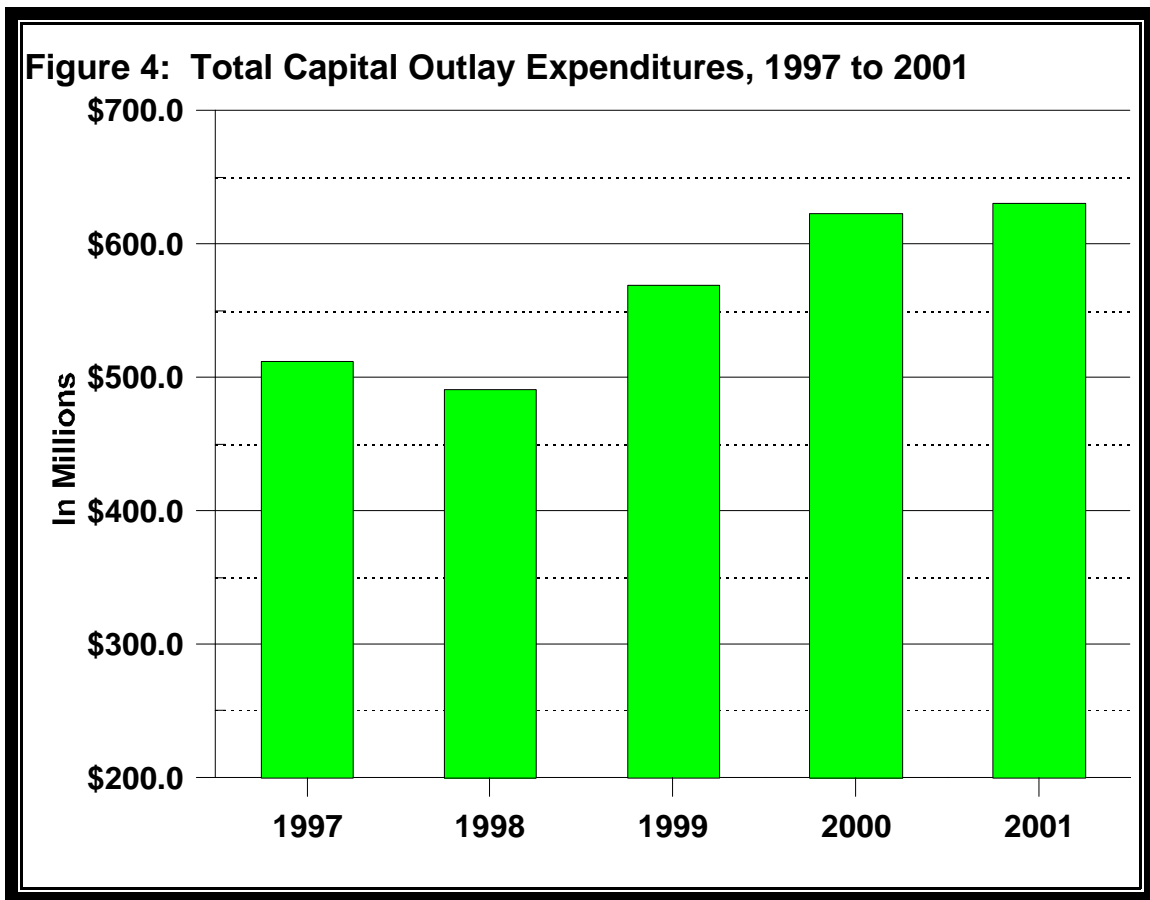
¹ The chart excludes capital outlay as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Counties expended \$630.7 million on capital investments in 2001, representing an increase of 1.2 percent over the level expended in 2001. Capital outlays are more likely than current expenditures to vary significantly from year to year because capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include the need for infrastructure improvements, public safety concerns, demands for public meeting places and facilities, the need to replace aging infrastructure, and damage to public facilities caused by fire, floods, and storms.

Figure 4 illustrates the trend in capital spending for the years 1997 through 2001.

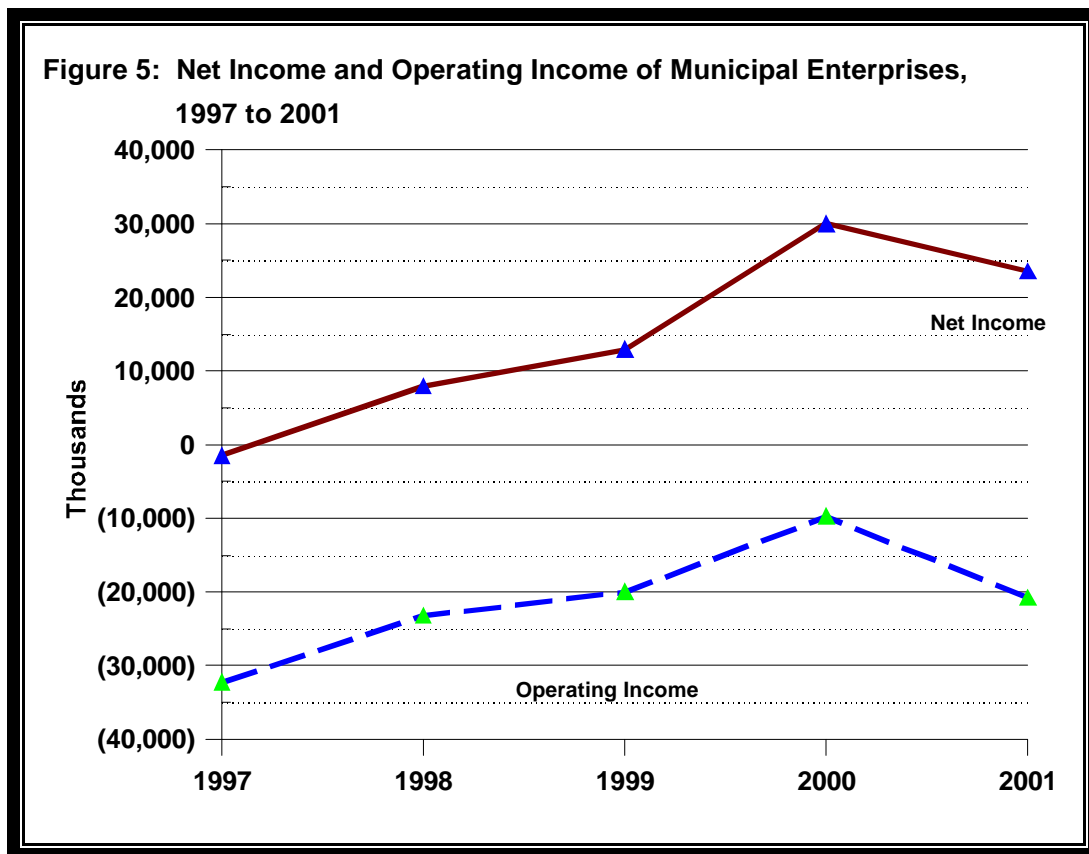


Public Service Enterprises

In addition to Governmental Funds, many counties establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise Fund accounting is also used to provide more detailed financial information on operations where there are concerns in regard to issues such as public policy, accountability, management control. The most common enterprises created by counties include hospitals, nursing homes, nursing services, and solid waste. Other enterprises include recreation facilities, housing, and economic development.

Public service enterprises provide a good or service for a charge. Most enterprises are designed to recoup the costs of providing the service through charges to the user. Many county enterprises, however, do not recoup all the costs of the service and need to supplement the operating revenues with transfers from other funds and non-operating revenues such as taxes and intergovernmental revenues. In 2001, the operating losses of county enterprises totaled \$20.7 million. County enterprise operations received non-operating revenues (taxes, federal and state grants, etc.) of \$58.1 million to cover operating losses. After the inclusion of non-operating revenues, county enterprises posted a net income of \$23.6 million in 2001. Tables 4 through 7 provide detailed financial information on Enterprise Fund operations.

Figure 5 examines the five-year trend in the operating income and net income or loss of municipal enterprises. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues to county enterprises.



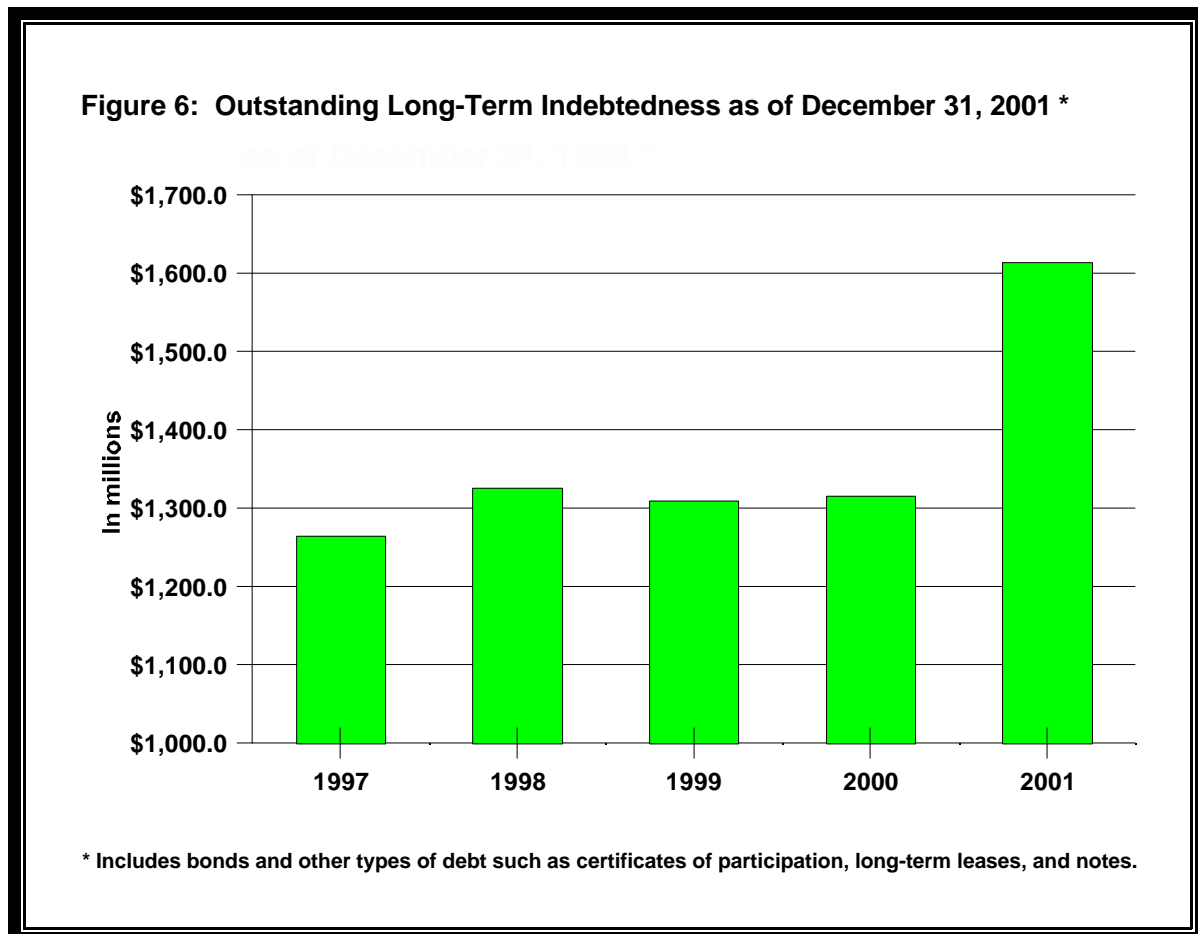
Outstanding Long-Term Indebtedness

Counties incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Counties may only borrow to finance capital projects and purchases because the law restricts them from borrowing for current expenditures. The amount of outstanding debt affects a county's expenditures because counties must make principal and interest payments to service the debt.

Counties reported a total of \$1.61 billion in outstanding long-term debt at the end of 2001. This represents an increase in long-term debt of 22.8 percent over the year 2000. The long-term debt was divided between \$1.36 billion in outstanding bonds and \$255.8 million in other long-term debt.

The large increase in long-term debt was influenced by several counties. Anoka, Dakota, and Hennepin counties significantly increased their long-term debt to finance capital projects such as roads, light rail transit, government buildings, and other infrastructure improvements. Classification changes in one county also affected the statewide level of long-term debt. Table 8 details outstanding debt by individual county.

Figure 6 shows the five-year trend of outstanding long-term debt for Minnesota counties.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain cash reserves for several reasons. Counties should have relatively large fund balances at the end of the year in order to meet expenditures occurring in the first five months of the next fiscal year, before the first property tax and state aid payments are received. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.59 billion in 2001.³ This represents an increase of 9.2 percent over the level in 2000.

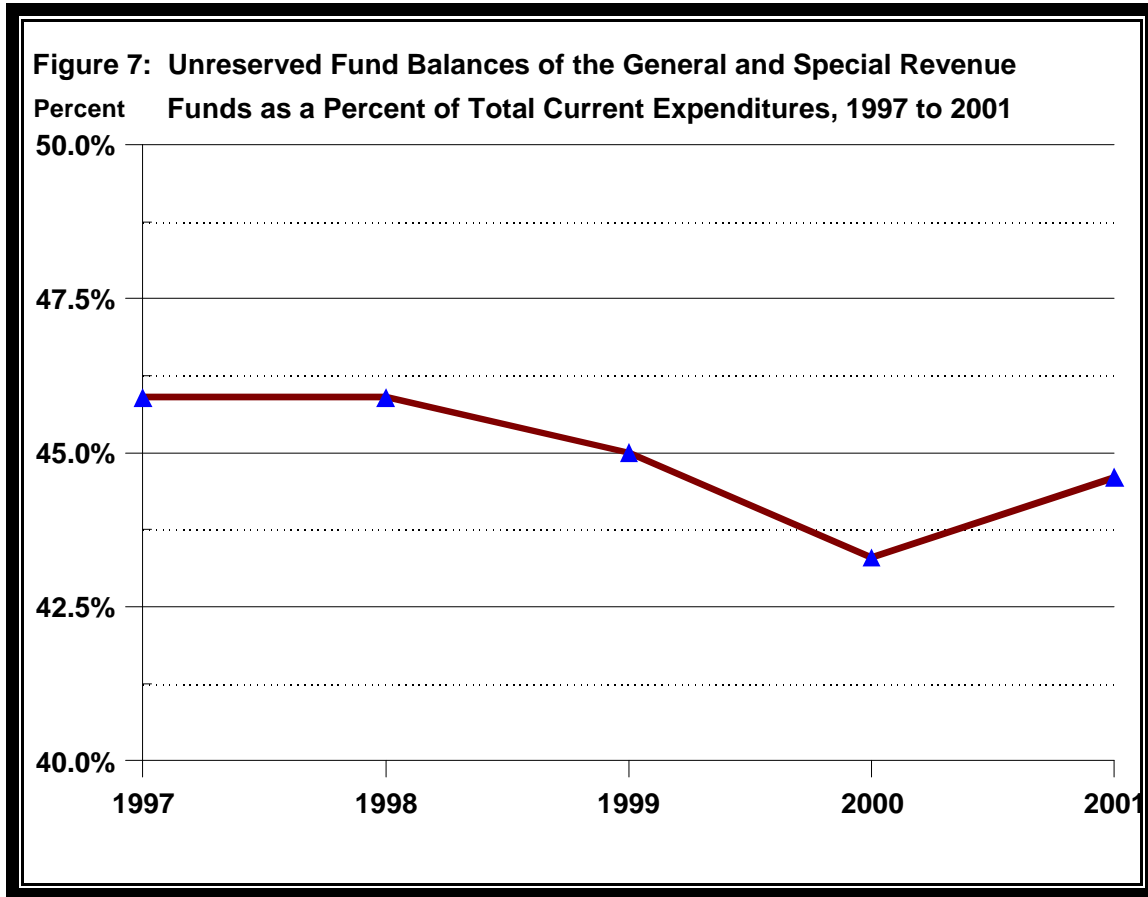
Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 44.6 percent in 2001. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 20.9 percent to 176.4 percent.

The following table shows the State Auditor's classifications of county unreserved fund balances in the General and Special Revenue funds. The State Auditor recommends an unreserved fund balance of between 35 and 50 percent of total current expenditures. Tables 9 and 10 list individual counties by their unreserved fund balance as a percent of total current expenditures.

Fund Balance Classification	Range of Unreserved Fund Balance as a Percentage of Total Current Expenditures	Number of Counties
Extremely Low Fund Balance	Below 20%	0
Low Fund Balance	20% to 35%	15
Acceptable Fund Balance	35% to 50%	14
Moderately High Fund Balance	50% to 65%	24
High Fund Balance	65% to 100%	26
Very High Fund Balance	100% to 150%	7
Extremely High Fund Balance	Above 150%	1

³ Although this section discusses only one type of fund balance, Minnesota counties actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment.

Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1997 through 2001

	1997		1998		1999		2000		2001		2000/2001 % Increase [Decrease]	5-Year Change
Population (2001 Population Estimates) [*]	4,735,830		4,782,264		4,838,398		4,919,479		4,977,976			
Net Taxable Tax Capacity	3,496,965,884		3,401,524,623		3,375,834,603		3,597,494,073		3,986,582,963			
2000 Net Tax Levy (Collectible in 2001)	1,204,601,176		1,250,578,521		1,308,852,113		1,354,959,045		1,450,851,074			
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
REVENUES												
Taxes	1,339,136,552	38.4%	1,398,068,522	39.2%	1,468,569,966	39.6%	1,516,958,772	37.3%	1,624,230,440	37.7%	7.1%	21.3%
Special Assessments	24,219,168	0.7%	26,612,112	0.7%	25,113,461	0.7%	25,917,558	0.6%	28,009,005	0.6%	8.1%	15.6%
Licenses and Permits	15,020,289	0.4%	16,265,881	0.5%	18,016,649	0.5%	19,064,032	0.5%	20,956,192	0.5%	9.9%	39.5%
Intergovernmental Revenues												
Federal Grants												
Highways	25,657,058	0.7%	10,901,800	0.3%	20,715,556	0.6%	42,874,282	1.1%	54,184,861	1.3%	26.4%	111.2%
Human Services	247,505,161	7.1%	194,818,102	5.5%	216,459,252	5.8%	262,863,011	6.5%	258,103,318	6.0%	-1.8%	4.3%
Disaster	32,583,517	0.9%	11,309,261	0.3%	7,114,262	0.2%	6,662,537	0.2%	6,256,931	0.1%	-6.1%	-80.8%
All Other	55,025,434	1.6%	84,713,425	2.4%	82,812,590	2.2%	90,320,516	2.2%	113,227,665	2.6%	25.4%	105.8%
Total Federal Grants	360,771,170	10.3%	301,742,588	8.5%	327,101,660	8.8%	402,720,346	9.9%	431,772,775	10.0%	7.2%	19.7%
State Grants												
HACA	186,409,166	5.3%	194,076,301	5.4%	197,327,756	5.3%	209,299,797	5.1%	208,716,319	4.8%	-0.3%	12.0%
Manufactured Home HACA	1,625,873	0.0%	1,819,146	0.1%	2,075,054	0.1%	2,141,066	0.1%	2,020,058	0.0%	-5.7%	24.2%
Local Performance Aid	4,497,655	0.1%	6,758,400	0.2%	5,094,214	0.1%	221,266	0.0%	---	---	-100.0%	----
Attached Machinery Aid	2,388,282	0.1%	2,381,787	0.1%	2,381,787	0.1%	2,381,788	0.1%	2,381,796	0.1%	0.0%	-0.3%
Disparity Reduction Aid	15,804,338	0.5%	14,364,514	0.4%	13,642,670	0.4%	13,528,153	0.3%	13,876,518	0.3%	2.6%	-12.2%
Highways	314,958,516	9.0%	319,256,359	8.9%	343,358,589	9.2%	385,346,186	9.5%	382,038,692	8.9%	-0.9%	21.3%
Human Services	269,000,940	7.7%	388,250,933	10.9%	423,260,305	11.4%	441,395,309	10.8%	501,358,459	11.6%	13.6%	86.4%
Criminal Justice Aid	12,406,645	0.4%	13,153,354	0.4%	14,286,794	0.4%	18,799,238	0.5%	20,424,463	0.5%	8.6%	64.6%
PERA Aid	451,392	0.0%	4,516,097	0.1%	4,559,225	0.1%	4,921,047	0.1%	4,951,470	0.1%	0.6%	----
Police Aid	2,652,907	0.1%	4,056,729	0.1%	5,311,731	0.1%	6,831,715	0.2%	6,737,099	0.2%	-1.4%	154.0%
All Other	180,397,448	5.2%	195,828,028	5.5%	209,306,311	5.6%	212,844,298	5.2%	217,742,319	5.0%	2.3%	20.7%
Total State Grants	990,593,162	28.4%	1,144,461,648	32.1%	1,220,604,436	32.9%	1,297,709,863	31.9%	1,360,247,193	31.5%	4.8%	37.3%
Local Units Grants	31,250,086	0.9%	31,551,520	0.9%	36,324,133	1.0%	37,403,700	0.9%	48,674,200	1.1%	30.1%	55.8%
Total Intergovernmental Revenues	1,382,614,418	39.6%	1,477,755,756	41.4%	1,584,030,229	42.7%	1,737,833,909	42.7%	1,840,694,168	42.7%	5.9%	33.1%
Charges for Services	342,736,671	9.8%	315,932,687	8.9%	354,659,618	9.6%	375,101,759	9.2%	412,807,139	9.6%	10.1%	20.4%
Fines and Forfeits	22,992,324	0.7%	24,893,772	0.7%	27,057,529	0.7%	24,521,712	0.6%	20,636,547	0.5%	-15.8%	-10.2%
Interest Earnings	164,477,943	4.7%	145,919,399	4.1%	65,144,053	1.8%	193,099,312	4.7%	149,327,806	3.5%	-22.7%	-9.2%
All Other Revenues	198,089,671	5.7%	162,738,107	4.6%	169,816,585	4.6%	178,351,352	4.4%	217,155,999	5.0%	21.8%	9.6%
Total Revenues	3,489,287,036	100.0%	3,568,186,236	100.0%	3,712,408,090	100.0%	4,070,848,406	100.0%	4,313,817,296	100.0%	6.0%	23.6%
Other Financing Sources												
Borrowing												
Bonds Issued	140,329,774		187,983,870		154,189,290		137,989,777		294,231,894			
Other Long-term Debt	45,438,585		22,247,172		31,136,660		23,727,155		19,632,245			
Total Borrowing	185,768,359		210,231,042		185,325,950		161,716,932		313,864,139			
Other Sources	3,559,259		1,039,120		3,141,366		1,368,157		1,339,187			
Transfers From - Enterprise Funds	450,614		1,559,455		3,484,565		880,593		6,374,722			
- Governmental Funds	120,396,829		148,717,485		136,833,297		188,953,809		135,226,754			
Total Revenues and Other Sources	3,799,462,097		3,929,733,338		4,041,193,268		4,423,767,897		4,770,622,098			

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

		1997		1998		1999		2000		2001		2000/2001	5-Year
EXPENDITURES		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	Change
												[Decrease]	
General Government	- Current Expenditures	482,388,917	13.7%	537,488,974	14.5%	540,152,167	13.7%	573,499,966	13.8%	671,806,979	15.4%	17.1%	39.3%
	- Capital Outlay	105,435,493	3.0%	75,050,953	2.0%	53,035,079	1.3%	49,821,340	1.2%	79,075,602	1.8%	58.7%	-25.0%
	Total General Government	587,824,410	16.7%	612,539,927	16.6%	593,187,246	15.0%	623,321,306	15.0%	750,882,581	17.2%	20.5%	27.7%
Public Safety	- Sheriff	247,322,267	7.0%	228,807,070	6.2%	244,968,235	6.2%	261,877,765	6.3%	275,538,852	6.3%	5.2%	11.4%
	- Corrections	195,550,308	5.6%	255,228,573	6.9%	274,521,702	6.9%	291,838,005	7.0%	307,690,619	7.1%	5.4%	57.3%
	- All Other	84,736,349	2.4%	94,824,208	2.6%	96,422,890	2.4%	98,957,175	2.4%	26,154,594	0.6%	-73.6%	-69.1%
	- Capital Outlay	52,782,029	1.5%	64,423,361	1.7%	77,553,491	2.0%	85,939,292	2.1%	54,174,324	1.2%	-37.0%	2.6%
	Total Public Safety	580,390,953	16.5%	643,283,212	17.4%	693,466,318	17.5%	738,612,237	17.8%	663,558,389	15.2%	-10.2%	14.3%
Streets and Highways	- Administration	28,369,209	0.8%	29,087,322	0.8%	33,047,133	0.8%	35,342,827	0.9%	36,266,550	0.8%	2.6%	27.8%
	- Maintenance	248,638,312	7.1%	226,340,683	6.1%	229,119,751	5.8%	242,288,557	5.8%	261,127,831	6.0%	7.8%	5.0%
	- Capital Outlay	302,912,919	8.6%	305,369,052	8.3%	347,122,968	8.8%	408,950,057	9.9%	430,720,156	9.9%	5.3%	42.2%
	Total Streets and Highways	579,920,440	16.5%	560,797,057	15.2%	609,289,852	15.4%	686,581,441	16.5%	728,114,537	16.7%	6.0%	25.6%
Sanitation	- Current Expenditures	61,761,519	1.8%	61,172,389	1.7%	58,596,300	1.5%	65,109,731	1.6%	66,839,586	1.5%	2.7%	8.2%
	- Capital Outlay	538,387	0.0%	365,633	0.0%	16,716,689	0.4%	12,575,192	0.3%	10,096,856	0.2%	-19.7%	1775.4%
	Total Sanitation	62,299,906	1.8%	61,538,022	1.7%	75,312,989	1.9%	77,684,923	1.9%	76,936,442	1.8%	-1.0%	23.5%
Human Services	- Income Maintenance	323,124,968	9.2%	243,255,550	6.6%	403,645,773	10.2%	420,113,154	10.1%	443,354,684	10.2%	5.5%	37.2%
	- Social Services	540,310,887	15.4%	612,098,523	16.6%	819,462,005	20.7%	871,888,927	21.0%	916,409,540	21.0%	5.1%	69.6%
	- All Other	301,481,151	8.6%	339,680,261	9.2%	51,387,864	1.3%	52,208,365	1.3%	56,991,724	1.3%	9.2%	-81.1%
	- Capital Outlay	6,939,512	0.2%	7,127,161	0.2%	16,228,889	0.4%	15,477,863	0.4%	7,027,604	0.2%	-54.6%	1.3%
	Total Human Services	1,171,856,518	33.3%	1,202,161,495	32.5%	1,290,724,531	32.6%	1,359,688,309	32.8%	1,423,783,552	32.7%	4.7%	21.5%
Health	- Current Expenditures	141,061,196	4.0%	156,248,888	4.2%	159,062,477	4.0%	181,735,767	4.4%	193,762,575	4.4%	6.6%	37.4%
	- Capital Outlay	14,938,248	0.4%	6,559,082	0.2%	2,785,309	0.1%	2,613,795	0.1%	6,348,396	0.1%	142.9%	-57.5%
	Total Health	155,999,444	4.4%	162,807,970	4.4%	161,847,786	4.1%	184,349,562	4.4%	200,110,971	4.6%	8.5%	28.3%
Culture and Recreation	Libraries - Current Expenditures	58,840,382	1.7%	61,344,058	1.7%	63,881,689	1.6%	71,112,819	1.7%	74,965,319	1.7%	5.4%	27.4%
	- Capital Outlay	7,288,443	0.2%	7,890,497	0.2%	14,114,632	0.4%	14,798,105	0.4%	10,035,763	0.2%	-32.2%	37.7%
	Parks and Recreation - Current Expenditures	34,363,622	1.0%	37,917,313	1.0%	43,014,762	1.1%	41,041,345	1.0%	43,848,450	1.0%	6.8%	27.6%
	- Capital Outlay	7,163,498	0.2%	2,660,664	0.1%	6,443,199	0.2%	3,737,924	0.1%	4,715,222	0.1%	26.1%	-34.2%
	Total Culture and Recreation	107,655,945	3.1%	109,812,532	3.0%	127,454,282	3.2%	130,690,193	3.1%	133,564,754	3.1%	2.2%	24.1%
Conservation of Natural Resources	- Current Expenditures	61,592,846	1.8%	65,810,314	1.8%	68,479,093	1.7%	63,670,708	1.5%	67,638,147	1.6%	6.2%	9.8%
	- Capital Outlay	309,772	0.0%	810,761	0.0%	3,353,698	0.1%	1,352,271	0.0%	45,604	0.0%	-96.6%	-85.3%
	Total Conservation of Natural Resources	61,902,618	1.8%	66,621,075	1.8%	71,832,791	1.8%	65,022,979	1.6%	67,683,751	1.6%	4.1%	9.3%
Economic Development	- Current Expenditures	31,375,190	0.9%	36,851,364	1.0%	39,195,052	1.0%	59,254,121	1.4%	89,228,078	2.0%	50.6%	184.4%
	- Capital Outlay	7,419,503	0.2%	15,815,138	0.4%	5,274,370	0.1%	2,699,133	0.1%	9,683,091	0.2%	258.7%	30.5%
	Total Economic Development	38,794,693	1.1%	52,666,502	1.4%	44,469,422	1.1%	61,953,254	1.5%	98,911,169	2.3%	59.7%	155.0%
All Other	- Current Expenditures	19,943,090	0.6%	20,231,885	0.5%	22,067,356	0.6%	23,766,000	0.6%	23,955,113	0.5%	0.8%	20.1%
	- Capital Outlay	6,053,771	0.2%	5,252,085	0.1%	26,330,658	0.7%	24,968,314	0.6%	18,757,110	0.4%	-24.9%	209.8%
	Total All Other	25,996,861	0.7%	25,483,970	0.7%	48,398,014	1.2%	48,734,314	1.2%	42,712,223	1.0%	-12.4%	64.3%
Debt Service	- Principal Paid on Bonds	70,956,888	2.0%	109,464,856	3.0%	167,070,050	4.2%	103,034,610	2.5%	100,469,348	2.3%	-2.5%	41.6%
	- Other Long-term Debt	18,604,876	0.5%	19,218,512	0.5%	19,459,776	0.5%	21,116,592	0.5%	19,033,494	0.4%	-9.9%	2.3%
	- Interest and Fiscal Charges	51,949,255	1.5%	70,185,945	1.9%	51,617,724	1.3%	50,883,110	1.2%	54,553,523	1.3%	7.2%	5.0%
	Total Current Expenditures	2,860,860,213	81.4%	3,006,387,375	81.3%	3,147,024,249	79.6%	3,353,705,232	80.8%	3,555,578,641	81.5%	6.0%	24.3%
	Total Capital Outlay	511,781,575	14.6%	491,324,387	13.3%	568,958,982	14.4%	622,933,286	15.0%	630,679,728	14.5%	1.2%	23.2%
	Total Debt Service	141,511,019	4.0%	198,869,313	5.4%	238,147,550	6.0%	175,034,312	4.2%	174,056,365	4.0%	-0.6%	23.0%
	Total Expenditures	3,514,152,807	100.0%	3,696,581,075	100.0%	3,954,130,781	100.0%	4,151,672,830	100.0%	4,360,314,734	100.0%	5.0%	24.1%
Other Financing Uses													
Debt Redemption	- Refunded Bonds	9,325,000		10,685,434		---		9,415,430		3,060,607			
Other Uses		14,710		26,634		---		---		17,505			
Transfers To	- Enterprise Funds	1,910,522		1,772,064		4,569,614		5,011,702		8,356,480			
	- Governmental Funds	120,396,829		148,717,485		136,833,297		188,953,809		135,226,754			
	Total Expenditures and Other Uses	3,645,799,868		3,857,782,692		4,095,533,692		4,355,053,771		4,506,976,080			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2001 Population Estimates)	15,434	302,271	30,329	40,222	35,286	5,751	56,271
Net Taxable Tax Capacity	11,834,504	231,969,869	18,592,088	15,801,661	17,976,551	3,070,712	39,815,472
2000 Tax Levy (Payable 2001)	8,284,708	54,427,852	10,978,956	11,764,168	10,652,305	1,948,943	16,620,711
REVENUES							
Taxes	8,721,275	70,829,872	11,618,091	12,116,394	10,939,663	2,020,536	16,891,963
Special Assessments	15,234	---	533,778	1,558,529	300,134	99,073	805,976
Licenses and Permits	108,684	484,015	231,153	210,505	162,478	14,830	219,271
Intergovernmental Revenues							
Federal Grants							
Highways	217,940	1,048,437	---	---	---	33,979	208,345
Human Services	670,217	9,573,261	1,882,944	3,581,859	1,267,603	188,741	2,625,688
Disaster	4,000	53,507	4,181	6,421	5,179	337,595	---
All Other	1,060,929	4,229,938	352,231	2,008,333	199,376	80,217	816,604
Total Federal Grants	1,953,086	14,905,143	2,239,356	5,596,613	1,472,158	640,532	3,650,637
State Grants							
HACA	1,520,891	13,498,812	1,004,469	34,662	836,946	745,147	1,744,107
Manufactured Home HACA	9,960	302,577	29,607	38	41,793	2,537	41,995
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	12,312	---	5,205	461	8,939	103,261	84,849
Highways	4,969,338	8,122,641	3,752,723	3,750,496	2,249,198	2,949,581	6,548,486
Human Services	1,990,236	31,237,039	4,708,675	7,921,650	3,370,760	1,005,865	6,969,079
Criminal Justice Aid	---	1,950,500	---	277,091	156,599	---	366,913
PERA Aid	---	406,581	---	61,185	37,904	---	76,706
Police Aid	---	481,587	---	117,097	81,520	---	85,190
All Other	1,015,124	9,417,716	998,335	1,723,442	818,134	301,583	1,880,044
Total State Grants	9,517,861	65,507,552	10,499,014	13,886,122	7,601,793	5,107,974	17,862,686
Local Units Grants	68,905	7,244,439	301,485	75,127	52,362	5,481	---
Total Intergovernmental Revenues	11,539,852	87,657,134	13,039,855	19,557,862	9,126,313	5,753,987	21,513,323
Charges for Services	775,232	26,763,225	1,965,254	4,093,540	1,222,131	296,410	5,471,200
Fines and Forfeits	30,033	1,566,286	76,589	115,607	45,241	---	92,768
Interest Earnings	1,092,198	5,172,435	946,550	1,658,663	736,374	368,767	4,651,913
All Other Revenues	2,228,981	9,196,261	1,498,535	4,277,322	823,651	322,923	2,197,068
Total Revenues	24,511,489	201,669,228	29,909,805	43,588,422	23,355,985	8,876,526	51,843,482
Other Financing Sources							
Borrowing							
Bonds Issued	---	34,710,000	1,678,005	---	6,385,000	---	1,044,780
Other Long-term Debt	58,280	---	160,256	---	---	---	1,055,933
Total Borrowing	58,280	34,710,000	1,838,261	---	6,385,000	---	2,100,713
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	70,000	---	---	---	---	---
- Governmental Funds	1,606,530	3,960,923	---	506,163	1,144,335	100,000	18,030,794
Total Revenues and Other Sources	26,176,299	240,410,151	31,748,066	44,094,585	30,885,320	8,976,526	71,974,989

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,085,650	32,664,210	3,490,153	3,983,849	3,681,594	900,502	5,633,214
	- Capital Outlay	---	2,334,145	---	---	---	---	1,587,342
	Total General Government	3,085,650	34,998,355	3,490,153	3,983,849	3,681,594	900,502	7,220,556
Public Safety	- Sheriff	1,412,330	17,923,221	2,284,380	3,122,782	2,107,036	550,569	2,150,061
	- Corrections	1,897,268	18,162,599	1,763,944	2,454,680	2,242,414	33,396	2,600,473
	- All Other	208,422	489,809	46,255	81,738	220,766	42,972	42,948
	- Capital Outlay	2,487,710	2,278,529	---	---	---	---	242,594
	Total Public Safety	6,005,730	38,854,158	4,094,579	5,659,200	4,570,216	626,937	5,036,076
Streets and Highways	- Administration	383,069	999,424	256,490	263,394	167,029	214,121	342,603
	- Maintenance	2,253,859	6,282,776	2,887,949	4,034,441	2,464,751	1,731,273	3,604,705
	- Construction	4,330,144	19,083,177	3,325,319	1,636,927	2,477,365	2,269,704	6,892,592
	- Other Capital Outlay	---	---	---	---	---	---	413,661
	Total Streets and Highways	6,967,072	26,365,377	6,469,758	5,934,762	5,109,145	4,215,098	11,253,561
Sanitation	- Current Expenditures	347,845	7,127,574	1,130,299	2,618,403	169,193	213,139	1,316,635
	- Capital Outlay	---	---	---	---	---	---	19,479
	Total Sanitation	347,845	7,127,574	1,130,299	2,618,403	169,193	213,139	1,336,114
Human Services	- Income Maintenance	1,128,016	17,383,487	2,067,819	3,476,943	2,013,266	438,085	3,137,863
	- Social Services	3,376,010	45,944,607	8,579,554	11,768,359	5,877,623	1,058,361	10,574,747
	- All Other	---	3,649,695	340,522	432,822	---	98,094	---
	- Capital Outlay	---	102,339	---	---	---	---	233,878
	Total Human Services	4,504,026	67,080,128	10,987,895	15,678,124	7,890,889	1,594,540	13,946,488
Health	- Current Expenditures	501,306	6,357,104	185,000	2,134,584	469,909	67,809	882,319
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	501,306	6,357,104	185,000	2,134,584	469,909	67,809	882,319
Culture and Recreation	- Current Expenditures	143,911	6,459,329	138,732	100,302	389,915	45,436	853,872
	- Capital Outlay	---	193,308	---	---	---	---	---
Parks and Recreation	- Current Expenditures	289,653	5,395,925	220,061	468,012	149,455	21,030	596,820
	- Capital Outlay	---	1,293,465	---	---	---	---	14,438
	Total Culture and Recreation	433,564	13,342,027	358,793	568,314	539,370	66,466	1,465,130
Conservation of Natural Resources	- Current Expenditures	1,857,543	773,050	752,447	1,410,018	256,823	234,693	1,059,040
	- Capital Outlay	---	---	---	---	---	---	16,432
	Total Conservation of Natural Resources	1,857,543	773,050	752,447	1,410,018	256,823	234,693	1,075,472
Economic Development	- Current Expenditures	56,753	8,328,973	181,969	154,095	104,500	33,510	163,689
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	56,753	8,328,973	181,969	154,095	104,500	33,510	163,689
All Other	- Current Expenditures	---	71,273	859,696	382,928	---	112,649	---
	- Capital Outlay	---	---	---	---	39,886	---	---
	Total All Other	---	71,273	859,696	382,928	39,886	112,649	---
Debt Service	- Principal Paid on Bonds	240,000	7,625,000	615,000	1,115,000	475,000	20,000	1,435,000
	- Other Long-term Debt	41,186	1,759,267	242,122	20,427	515,970	13,866	254,161
	- Interest and Fiscal Charges	236,654	5,008,190	185,875	389,784	943,502	17,609	290,456
	<i>Total Current Expenditures</i>	<i>16,941,635</i>	<i>178,013,056</i>	<i>25,185,270</i>	<i>36,887,350</i>	<i>20,314,274</i>	<i>5,795,639</i>	<i>32,958,989</i>
	<i>Total Capital Outlay</i>	<i>6,817,854</i>	<i>25,284,963</i>	<i>3,325,319</i>	<i>1,636,927</i>	<i>2,517,251</i>	<i>2,269,704</i>	<i>9,420,416</i>
	<i>Total Debt Service</i>	<i>517,840</i>	<i>14,392,457</i>	<i>1,042,997</i>	<i>1,525,211</i>	<i>1,934,472</i>	<i>51,475</i>	<i>1,979,617</i>
	Total Expenditures	24,277,329	217,690,476	29,553,586	40,049,488	24,765,997	8,116,818	44,359,022
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	295	---	---	57,052
	- Governmental Funds	1,606,530	3,960,923	---	506,163	1,144,335	100,000	18,030,794
	Total Expenditures and Other Uses	25,883,859	221,651,399	29,553,586	40,555,946	25,910,332	8,216,818	62,446,868
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	10,239,748	25,474,572	7,577,571	10,933,297	4,707,650	2,507,862	16,407,808
	Special Revenue Fund Unreserved Fund Balance	6,528,573	22,464,910	11,302,293	15,422,544	4,019,226	4,967,178	41,744,583
	Total	16,768,321	47,939,482	18,879,864	26,355,841	8,726,876	7,475,040	58,152,391
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		99.0%	26.9%	75.0%	71.4%	43.0%	129.0%	176.4%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2001 Population Estimates)	26,757	32,146	73,305	27,650	13,041	43,090	51,604
Net Taxable Tax Capacity	15,688,282	16,540,532	60,786,952	30,012,304	8,633,484	27,739,391	23,329,474
2000 Tax Levy (Payable 2001)	6,813,494	11,450,361	23,201,321	10,771,869	4,093,563	13,896,463	14,901,195
REVENUES							
Taxes	6,887,245	11,984,310	28,551,520	13,488,600	4,145,625	14,234,677	13,660,424
Special Assessments	612,999	270,268	112,755	---	199,136	524,352	680,785
Licenses and Permits	32,889	64,513	540,255	101,534	9,330	735,258	23,853
Intergovernmental Revenues							
Federal Grants							
Highways	---	203,732	---	1,322,367	---	2,058,816	875,421
Human Services	1,533,033	1,495,883	1,451,897	1,660,129	288,804	1,348,121	2,787,444
Disaster	28,576	---	35,390	125,666	5,402	5,925	126,819
All Other	221,255	228,105	5,096,950	1,411,023	90,182	337,860	319,090
Total Federal Grants	1,782,864	1,927,720	6,584,237	4,519,185	384,388	3,750,722	4,108,774
State Grants							
HACA	1,143,574	1,637,310	4,534,940	1,231,956	1,072,355	2,749,182	1,348,630
Manufactured Home HACA	---	---	84,819	13,975	7,562	58,049	---
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	490,939	---	---	---	---	72,242
Disparity Reduction Aid	33,715	431,138	3,120	8,654	140,294	5,203	1,688,167
Highways	2,409,153	3,783,137	1,938,705	3,554,929	2,876,001	4,450,028	4,876,806
Human Services	2,939,882	5,386,623	4,630,687	4,468,005	1,598,761	4,694,091	7,407,523
Criminal Justice Aid	124,830	---	316,452	206,178	36,333	---	271,882
PERA Aid	39,317	54,525	90,840	50,082	30,289	30,170	61,294
Police Aid	46,342	---	268,377	123,186	38,825	---	---
All Other	1,424,450	2,069,454	2,633,809	1,125,882	353,889	1,716,249	1,276,477
Total State Grants	8,161,263	13,853,126	14,501,749	10,782,847	6,154,309	13,702,972	17,003,021
Local Units Grants	128,844	419,400	1,202,710	80,671	90,783	---	71,587
Total Intergovernmental Revenues	10,072,971	16,200,246	22,288,696	15,382,703	6,629,480	17,453,694	21,183,382
Charges for Services	1,996,790	2,015,038	6,990,541	3,294,359	572,351	3,861,218	1,562,500
Fines and Forfeits	5,342	312,758	398,173	8,025	---	393,300	950
Interest Earnings	598,890	374,470	4,302,152	1,130,759	676,000	805,975	641,836
All Other Revenues	835,469	2,017,940	1,049,291	3,642,989	653,556	686,922	774,325
Total Revenues	21,042,595	33,239,543	64,233,383	37,048,969	12,885,478	38,695,396	38,528,055
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	4,944,763	2,240,000
Other Long-term Debt	166,911	80,649	100,000	---	---	---	---
Total Borrowing	166,911	80,649	100,000	---	---	4,944,763	2,240,000
Other Sources	---	---	83,702	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	386,496	---	3,342,778	715,936	---	1,132,383	541,000
Total Revenues and Other Sources	21,596,002	33,320,192	67,759,863	37,764,905	12,885,478	44,772,542	41,309,055

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,606,330	5,152,829	12,769,354	4,188,313	2,020,415	5,333,049	4,256,501
	- Capital Outlay	---	---	---	---	---	575,485	278,639
	Total General Government	2,606,330	5,152,829	12,769,354	4,188,313	2,020,415	5,908,534	4,535,140
Public Safety	- Sheriff	1,147,543	2,509,598	9,296,347	2,476,909	1,341,454	2,593,018	2,894,078
	- Corrections	1,955,664	2,115,853	1,011,156	1,542,216	462,251	2,287,049	2,296,318
	- All Other	70,718	54,059	437,529	149,204	25,839	95,576	111,155
	- Capital Outlay	---	---	---	---	---	167,279	---
	Total Public Safety	3,173,925	4,679,510	10,745,032	4,168,329	1,829,544	5,142,922	5,301,551
Streets and Highways	- Administration	209,007	443,333	260,986	437,537	162,734	757,770	1,307,616
	- Maintenance	1,912,396	3,114,120	3,348,520	3,313,781	1,697,379	4,348,834	2,351,707
	- Construction	1,594,192	2,740,289	2,541,454	4,064,331	1,779,321	6,359,069	5,452,672
	- Other Capital Outlay	---	---	---	---	---	277,916	1,641,600
	Total Streets and Highways	3,715,595	6,297,742	6,150,960	7,815,649	3,639,434	11,743,589	10,753,595
Sanitation	- Current Expenditures	600,111	1,062,842	---	1,991,356	394,716	690,945	3,468
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	600,111	1,062,842	---	1,991,356	394,716	690,945	3,468
Human Services	- Income Maintenance	1,851,162	2,357,904	2,041,556	1,983,945	889,025	1,491,218	2,595,993
	- Social Services	4,543,845	6,877,507	13,085,116	7,097,312	2,873,694	7,645,853	14,065,265
	- All Other	415,143	---	---	994,871	---	---	---
	- Capital Outlay	---	---	---	1,211,191	---	---	---
	Total Human Services	6,810,150	9,235,411	15,126,672	11,287,319	3,762,719	9,137,071	16,661,258
Health	- Current Expenditures	1,364,099	1,672,219	1,925,334	1,707,833	117,388	1,886,220	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,364,099	1,672,219	1,925,334	1,707,833	117,388	1,886,220	---
Culture and Recreation	- Current Expenditures	61,683	85,171	1,561,990	---	237,288	322,061	194,964
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	310,002	204,781	678,564	10,000	59,499	262,939	214,016
	- Capital Outlay	---	---	---	---	---	42,446	---
	Total Culture and Recreation	371,685	289,952	2,240,554	10,000	296,787	627,446	408,980
Conservation of Natural Resources	- Current Expenditures	792,517	783,682	736,012	3,518,689	794,489	422,781	414,992
	- Capital Outlay	---	---	---	23,309	---	2,892	---
	Total Conservation of Natural Resources	792,517	783,682	736,012	3,541,998	794,489	425,673	414,992
Economic Development	- Current Expenditures	16,783	620,832	2,554,909	36,000	65,471	712,626	423,036
	- Capital Outlay	---	---	3,181,794	---	---	---	---
	Total Economic Development	16,783	620,832	5,736,703	36,000	65,471	712,626	423,036
All Other	- Current Expenditures	63,007	---	---	---	73,432	1,364,575	182,459
	- Capital Outlay	---	80,649	2,645,189	---	---	---	---
	Total All Other	63,007	80,649	2,645,189	---	73,432	1,364,575	182,459
Debt Service	- Principal Paid on Bonds	230,000	425,000	735,000	500,000	---	1,580,000	255,000
	- Other Long-term Debt	124,058	53,775	16,894	270,273	---	270,360	98,568
	- Interest and Fiscal Charges	217,028	194,155	1,479,870	53,486	---	469,239	340,988
	Total Current Expenditures	17,920,010	27,054,730	49,707,373	29,447,966	11,215,074	30,214,514	31,311,568
	Total Capital Outlay	1,594,192	2,820,938	8,368,437	5,298,831	1,779,321	7,425,087	7,372,911
	Total Debt Service	571,086	672,930	2,231,764	823,759	---	2,319,599	694,556
	Total Expenditures	20,085,288	30,548,598	60,307,574	35,570,556	12,994,395	39,959,200	39,379,035
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	20,000	---	---	---	---	---	424,876
	- Governmental Funds	386,496	---	3,342,778	715,936	---	1,132,383	541,000
	Total Expenditures and Other Uses	20,491,784	30,548,598	63,650,352	36,286,492	12,994,395	41,091,583	40,344,911
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,341,699	5,891,886	26,699,312	10,837,393	4,501,307	5,135,280	4,379,658
	Special Revenue Fund Unreserved Fund Balance	7,320,931	4,714,760	18,750,573	6,567,255	8,012,190	4,308,268	4,587,914
	Total	10,662,630	10,606,646	45,449,885	17,404,648	12,513,497	9,443,548	8,967,572
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		59.5%	39.2%	91.4%	59.1%	111.6%	31.3%	28.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2001 Population Estimates)	8,416	5,175	12,048	56,281	362,348	18,186	33,368
Net Taxable Tax Capacity	6,157,286	8,117,096	9,019,937	56,322,587	341,067,962	10,514,615	25,978,586
2000 Tax Levy (Payable 2001)	4,337,652	3,424,955	4,776,242	16,651,015	75,757,647	5,045,230	10,538,220
REVENUES							
Taxes	4,405,712	5,087,518	4,920,232	17,605,592	88,824,934	5,100,201	10,814,754
Special Assessments	443,957	---	488,931	4,263	---	153,197	74,600
Licenses and Permits	13,395	69,344	5,081	1,397,869	638,788	121,257	370,499
Intergovernmental Revenues							
Federal Grants							
Highways	---	732,503	---	1,465,679	4,497,633	---	1,496,314
Human Services	1,133,111	119,943	444,984	2,194,140	11,865,143	539,297	1,031,877
Disaster	19,936	277,929	2,905	115,549	798,311	4,000	48,406
All Other	178,878	1,052,256	194,818	767,329	7,611,584	86,908	338,596
Total Federal Grants	1,331,925	2,182,631	642,707	4,542,697	24,772,671	630,205	2,915,193
State Grants							
HACA	198,016	855,232	866,686	2,051,805	12,835,588	1,387,280	1,865,500
Manufactured Home HACA	5,089	3,198	1,246	42,786	228,782	---	26,471
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	57,988	3,706	61,775	18,365	2,536	263,647	7,860
Highways	3,055,891	1,991,905	1,246,479	5,024,898	9,244,298	2,203,656	3,989,598
Human Services	1,338,905	581,868	1,679,934	7,107,214	13,755,734	1,297,789	3,052,905
Criminal Justice Aid	42,375	---	62,274	348,799	2,001,453	79,445	---
PERA Aid	17,744	33,702	17,412	72,987	335,093	30,670	---
Police Aid	28,167	---	21,536	139,868	373,171	---	---
All Other	476,565	1,278,451	423,816	1,221,539	11,670,328	593,837	1,155,679
Total State Grants	5,220,740	4,748,062	4,381,158	16,080,829	50,822,755	5,856,324	10,098,013
Local Units Grants	15,568	18,071	---	260,897	16,599,743	50,644	24,043
Total Intergovernmental Revenues	6,568,233	6,948,764	5,023,865	20,884,423	92,195,169	6,537,173	13,037,249
Charges for Services	594,924	1,566,242	334,904	2,998,451	46,121,498	2,008,722	3,351,663
Fines and Forfeits	5,404	76,917	780	9,253	1,443,484	35,690	51,062
Interest Earnings	594,342	605,387	360,558	1,252,361	13,531,722	274,697	554,735
All Other Revenues	1,278,964	1,062,958	627,837	3,170,792	12,511,733	549,458	1,155,764
Total Revenues	13,904,931	15,417,130	11,762,188	47,323,004	255,267,328	14,780,395	29,410,326
Other Financing Sources							
Borrowing							
Bonds Issued	---	3,081,907	---	---	34,555,300	---	---
Other Long-term Debt	---	41,938	---	---	---	38,746	---
Total Borrowing	---	3,123,845	---	---	34,555,300	38,746	---
Other Sources	---	156,801	---	---	24,383	---	---
Transfers From - Enterprise Funds	---	120,000	---	---	1,240,527	---	---
- Governmental Funds	115,476	851,688	339,929	442,440	13,477,120	294,233	563,908
Total Revenues and Other Sources	14,020,407	19,669,464	12,102,117	47,765,444	304,564,658	15,113,374	29,974,234

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	1,437,583	2,353,610	1,379,767	7,956,230	39,556,655	2,184,616	4,004,378
	- Capital Outlay	---	---	---	---	27,356,912	---	20,791
	Total General Government	1,437,583	2,353,610	1,379,767	7,956,230	66,913,567	2,184,616	4,025,169
Public Safety	- Sheriff	701,330	1,652,856	547,059	5,822,752	12,906,476	1,956,534	2,191,658
	- Corrections	651,947	126,028	423,352	426,879	13,658,884	158,467	1,975,914
	- All Other	65,857	542,314	5,020	308,517	475,608	53,387	27,361
	- Capital Outlay	---	---	---	---	---	---	10,635
	Total Public Safety	1,419,134	2,321,198	975,431	6,558,148	27,040,968	2,168,388	4,205,568
Streets and Highways	- Administration	297,339	187,399	185,052	478,254	428,969	289,343	318,045
	- Maintenance	1,294,757	1,645,949	1,794,961	2,791,104	5,525,574	1,718,128	3,005,125
	- Construction	2,739,454	1,886,445	343,061	6,203,586	30,610,728	1,780,884	4,254,844
	- Other Capital Outlay	---	---	---	---	1,811,497	---	---
	Total Streets and Highways	4,331,550	3,719,793	2,323,074	9,472,944	38,376,768	3,788,355	7,578,014
Sanitation	- Current Expenditures	608,869	820,332	209,980	---	4,435,314	963,411	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	608,869	820,332	209,980	---	4,435,314	963,411	---
Human Services	- Income Maintenance	1,406,901	234,314	856,049	3,991,649	31,359,181	691,704	1,420,666
	- Social Services	1,940,101	996,232	3,169,170	9,826,094	42,317,493	2,117,925	5,758,519
	- All Other	165,346	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	3,512,348	1,230,546	4,025,219	13,817,743	73,676,674	2,809,629	7,179,185
Health	- Current Expenditures	1,200	265,544	100,305	1,433,494	10,036,933	470,068	2,333,359
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,200	265,544	100,305	1,433,494	10,036,933	470,068	2,333,359
Culture and Recreation	- Current Expenditures	58,874	86,956	46,688	306,845	9,264,156	70,000	559,210
	- Capital Outlay	---	---	---	---	73,646	---	431,984
Parks and Recreation	- Current Expenditures	175,468	1,122,047	244,627	132,797	5,864,240	197,276	581,709
	- Capital Outlay	---	158,113	---	---	---	10,750	---
	Total Culture and Recreation	234,342	1,367,116	291,315	439,642	15,202,042	278,026	1,572,903
Conservation of Natural Resources	- Current Expenditures	843,161	268,556	839,599	1,227,459	1,375,803	408,574	617,577
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	843,161	268,556	839,599	1,227,459	1,375,803	408,574	617,577
Economic Development	- Current Expenditures	55,600	1,041,556	8,290	---	13,992,144	112,108	34,746
	- Capital Outlay	---	2,744	---	---	23,668	---	---
	Total Economic Development	55,600	1,044,300	8,290	---	14,015,812	112,108	34,746
All Other	- Current Expenditures	235,434	117,261	62,031	1,234,311	91,070	232,082	447,794
	- Capital Outlay	---	85,392	122,361	125,504	---	---	---
	Total All Other	235,434	202,653	184,392	1,359,815	91,070	232,082	447,794
Debt Service	- Principal Paid on Bonds	25,000	506,667	405,000	95,000	5,365,000	10,000	2,161,250
	- Other Long-term Debt	4,175	150,000	---	382,500	74,442	267,720	130,932
	- Interest and Fiscal Charges	21,469	605,064	267,858	290,759	2,884,933	144,675	331,251
	Total Current Expenditures	9,939,767	11,460,954	9,871,950	35,936,385	191,288,500	11,623,623	23,276,061
	Total Capital Outlay	2,739,454	2,132,694	465,422	6,329,090	59,876,451	1,791,634	4,718,254
	Total Debt Service	50,644	1,261,731	672,858	768,259	8,324,375	422,395	2,623,433
	Total Expenditures	12,729,865	14,855,379	11,010,230	43,033,734	259,489,326	13,837,652	30,617,748
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	3,060,607	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	467,297	---	62,168	---	4,285,199	233,092	---
	- Enterprise Funds	115,476	851,688	339,929	442,440	13,477,120	294,233	563,908
	- Governmental Funds	---	---	---	---	---	---	---
	Total Expenditures and Other Uses	13,312,638	18,767,674	11,412,327	43,476,174	277,251,645	14,364,977	31,181,656
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	2,656,106	5,002,475	4,353,476	9,399,791	66,780,697	2,482,981	4,604,465
	Special Revenue Fund Unreserved Fund Balance	5,941,936	4,731,993	1,912,398	8,696,553	58,765,837	3,740,126	2,637,239
	Total	8,598,042	9,734,468	6,265,874	18,096,344	125,546,534	6,223,107	7,241,704
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		86.5%	84.9%	63.5%	50.4%	65.6%	53.5%	31.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2001 Population Estimates)	16,055	21,282	32,569	44,664	6,280	1,123,420	19,868
Net Taxable Tax Capacity	10,987,656	10,720,355	18,896,099	43,815,008	4,649,021	1,203,288,513	9,289,495
2000 Tax Levy (Payable 2001)	4,829,429	4,824,295	7,839,047	20,532,370	2,603,782	396,643,217	4,327,721
REVENUES							
Taxes	4,915,803	4,894,134	8,043,717	21,047,515	2,705,329	433,351,048	4,402,289
Special Assessments	408,562	---	1,051,657	1,157	184,184	---	---
Licenses and Permits	662	46,482	40,773	484,977	258	2,821,802	42,499
Intergovernmental Revenues							
Federal Grants							
Highways	531,049	839,018	---	---	---	22,101,248	23,654
Human Services	---	634,245	1,234,136	1,164,702	256,579	102,758,323	659,996
Disaster	32,690	8,917	174,678	20,102	54,960	---	64,276
All Other	7,259	237,048	283,197	354,653	56,866	38,705,258	201,745
Total Federal Grants	570,998	1,719,228	1,692,011	1,539,457	368,405	163,564,829	949,671
State Grants							
HACA	768,084	1,095,532	1,759,536	962,702	638,893	38,860,536	1,239,390
Manufactured Home HACA	---	---	---	23,095	3,152	53,743	---
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	84,495	246,736	64,234	34,659	7,192	---	160,645
Highways	4,775,872	6,458,613	4,955,492	6,415,090	1,541,597	33,716,196	4,610,364
Human Services	46,491	1,389,268	4,320,209	3,712,440	962,188	81,796,634	1,681,378
Criminal Justice Aid	75,853	79,654	160,696	243,101	29,960	---	91,274
PERA Aid	14,171	26,021	44,126	61,725	15,868	---	23,734
Police Aid	39,663	---	---	149,278	---	---	---
All Other	307,797	631,220	858,515	1,247,467	384,893	77,349,983	879,501
Total State Grants	6,112,426	9,927,044	12,162,808	12,849,557	3,583,743	231,777,092	8,686,286
Local Units Grants	---	25,175	---	---	---	9,565,377	2,560
Total Intergovernmental Revenues	6,683,424	11,671,447	13,854,819	14,389,014	3,952,148	404,907,298	9,638,517
Charges for Services	657,118	2,110,316	2,063,655	4,218,788	1,180,625	115,584,643	2,338,959
Fines and Forfeits	21,627	125,012	311,743	258,469	---	2,068,907	141,412
Interest Earnings	377,129	332,672	1,154,794	1,509,594	94,946	36,320,379	439,797
All Other Revenues	1,222,698	298,443	821,766	1,491,080	331,087	61,333,145	270,873
Total Revenues	14,287,023	19,478,506	27,342,924	43,400,594	8,448,577	1,056,387,222	17,274,346
Other Financing Sources							
Borrowing							
Bonds Issued	2,007,939	---	---	---	---	130,000,000	---
Other Long-term Debt	---	---	1,000,000	1,207,934	---	---	---
Total Borrowing	2,007,939	---	1,000,000	1,207,934	---	130,000,000	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	1,477,187	---
- Governmental Funds	95,500	364,976	183	439,509	137,111	51,986,019	---
Total Revenues and Other Sources	16,390,462	19,843,482	28,343,107	45,048,037	8,585,688	1,239,850,428	17,274,346

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,713,589	2,280,253	3,630,731	6,723,843	1,192,835	174,031,751	2,446,393
	- Capital Outlay	---	258,271	32,516	---	---	39,113,592	---
	Total General Government	1,713,589	2,538,524	3,663,247	6,723,843	1,192,835	213,145,343	2,446,393
Public Safety	- Sheriff	1,188,565	1,209,432	1,589,153	3,325,772	640,693	34,237,559	971,684
	- Corrections	402,714	836,967	1,148,815	3,567,959	84,284	109,025,143	679,451
	- All Other	124,584	95,584	44,358	199,642	480	2,759,895	79,186
	- Capital Outlay	---	---	15,322	---	---	23,917,905	---
	Total Public Safety	1,715,863	2,141,983	2,797,648	7,093,373	725,457	169,940,502	1,730,321
Streets and Highways	- Administration	212,007	276,933	133,526	288,223	247,957	945,091	138,006
	- Maintenance	2,027,843	2,110,540	2,312,953	2,232,799	1,162,843	22,327,421	2,677,405
	- Construction	4,650,750	6,359,377	3,860,750	5,730,926	795,649	53,831,186	3,782,074
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	6,890,600	8,746,850	6,307,229	8,251,948	2,206,449	77,103,698	6,597,485
Sanitation	- Current Expenditures	126,570	581,565	356,501	804,580	430,842	---	689,302
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	126,570	581,565	356,501	804,580	430,842	---	689,302
Human Services	- Income Maintenance	---	659,779	1,611,512	1,604,358	479,449	234,963,757	674,694
	- Social Services	---	2,597,173	7,501,039	6,604,920	1,683,316	216,319,333	3,083,320
	- All Other	977,857	---	202,024	---	---	---	---
	- Capital Outlay	---	---	---	---	---	5,079,909	---
	Total Human Services	977,857	3,256,952	9,314,575	8,209,278	2,162,765	456,362,999	3,758,014
Health	- Current Expenditures	---	1,218,463	1,177,472	3,319,514	662,527	60,197,478	1,222,886
	- Capital Outlay	---	---	10,346	37,561	---	6,218,025	---
	Total Health	---	1,218,463	1,187,818	3,357,075	662,527	66,415,503	1,222,886
Culture and Recreation	- Current Expenditures	178,826	130,000	184,000	266,536	41,229	28,029,958	56,500
	- Capital Outlay	---	---	---	---	---	9,139,074	---
Parks and Recreation	- Current Expenditures	266,895	82,575	133,606	169,719	22,363	---	196,629
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	445,721	212,575	317,606	436,255	63,592	37,169,032	253,129
Conservation of Natural Resources	- Current Expenditures	855,857	502,909	1,328,909	350,479	302,188	---	324,195
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	855,857	502,909	1,328,909	350,479	302,188	---	324,195
Economic Development	- Current Expenditures	151,334	45,175	103,627	307,055	27,500	16,617,672	173,898
	- Capital Outlay	---	---	---	---	---	4,893,195	---
	Total Economic Development	151,334	45,175	103,627	307,055	27,500	21,510,867	173,898
All Other	- Current Expenditures	630,246	278,532	336,601	---	63,438	---	156,825
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	630,246	278,532	336,601	---	63,438	---	156,825
Debt Service	- Principal Paid on Bonds	2,020,000	125,000	535,000	1,396,292	165,000	23,100,000	---
	- Other Long-term Debt	2,466	35,582	---	543,140	8,265	---	---
	- Interest and Fiscal Charges	230,962	22,940	304,915	1,248,767	21,555	12,137,521	---
	Total Current Expenditures	8,856,887	12,905,880	21,794,827	29,765,399	7,041,944	899,455,058	13,570,374
	Total Capital Outlay	4,650,750	6,617,648	3,918,934	5,768,487	795,649	142,192,886	3,782,074
	Total Debt Service	2,253,428	183,522	839,915	3,188,199	194,820	35,237,521	---
	Total Expenditures	15,761,065	19,707,050	26,553,676	38,722,085	8,032,413	1,076,885,465	17,352,448
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	950,000	---
	- Governmental Funds	95,500	364,976	183	439,509	137,111	51,986,019	---
	Total Expenditures and Other Uses	15,856,565	20,072,026	26,553,859	39,161,594	8,169,524	1,129,821,484	17,352,448
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,832,369	2,721,810	6,271,044	2,764,619	1,203,403	100,146,204	4,556,241
Special Revenue Fund Unreserved Fund Balance		2,049,485	4,539,047	9,105,139	7,887,873	1,404,449	147,638,355	2,372,427
Total		3,881,854	7,260,857	15,376,183	10,652,492	2,607,852	247,784,559	6,928,668
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.8%	56.3%	70.5%	35.8%	37.0%	27.5%	51.1%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2001**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2001 Population Estimates)	18,459	32,332	44,036	11,195	15,285	41,326	5,182
Net Taxable Tax Capacity	15,519,647	16,817,948	36,430,235	10,114,875	6,045,201	26,220,916	6,719,079
2000 Tax Levy (Payable 2001)	5,957,669	9,087,531	19,529,865	5,314,966	4,769,197	16,306,389	2,032,413
REVENUES							
Taxes	6,376,329	9,739,393	21,512,909	5,356,786	5,074,274	16,340,945	2,127,849
Special Assessments	---	---	715,117	315,741	151,719	2,361,588	82,341
Licenses and Permits	161,728	438,615	47,353	9,004	61,570	183,324	2,185
Intergovernmental Revenues							
Federal Grants							
Highways	885,337	---	10,278	---	---	91,712	834,455
Human Services	925,565	1,314,337	1,603,262	508,424	546,356	1,712,411	208,618
Disaster	44,886	5,177	100,633	4,000	4,000	6,324	284,302
All Other	409,356	460,881	990,504	72,932	169,461	404,440	246,817
Total Federal Grants	2,265,144	1,780,395	2,704,677	585,356	719,817	2,214,887	1,574,192
State Grants							
HACA	823,640	2,219,513	1,961,706	829,465	1,225,723	2,492,381	387,118
Manufactured Home HACA	13,411	46,985	37,020	1,723	39,972	36,605	2,460
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	47,659	188,688	64,276	5,083	24,914	5,278
Highways	2,701,462	1,615,816	7,045,790	2,922,170	1,828,910	5,373,615	1,523,395
Human Services	2,171,047	4,613,476	6,942,294	1,217,576	1,598,443	5,964,051	443,808
Criminal Justice Aid	---	155,899	---	50,681	85,089	230,888	23,991
PERA Aid	---	37,531	82,819	18,535	21,454	73,608	12,729
Police Aid	---	73,292	---	26,776	37,610	134,412	20,250
All Other	749,283	1,069,901	2,381,742	414,392	480,521	1,883,073	504,778
Total State Grants	6,458,843	9,880,072	19,049,432	5,545,594	5,322,805	16,213,547	2,923,807
Local Units Grants	99,611	3,805	4,334	99,266	26,951	52,723	44,501
Total Intergovernmental Revenues	8,823,598	11,664,272	21,758,443	6,230,216	6,069,573	18,481,157	4,542,500
Charges for Services	837,606	1,237,898	3,908,999	619,763	1,510,246	7,598,301	450,099
Fines and Forfeits	32,120	270,128	75,592	29,169	186,150	4,213	14,751
Interest Earnings	539,898	741,348	1,945,495	474,538	224,302	1,820,240	385,860
All Other Revenues	1,628,349	1,690,035	3,601,559	524,801	609,709	2,523,784	450,180
Total Revenues	18,399,628	25,781,689	53,565,467	13,560,018	13,887,543	49,313,552	8,055,765
Other Financing Sources							
Borrowing							
Bonds Issued	---	621,720	---	3,339,212	---	8,200,000	---
Other Long-term Debt	64,855	---	---	581,868	50,175	1,919,255	---
Total Borrowing	64,855	621,720	---	3,921,080	50,175	10,119,255	---
Other Sources	---	---	201,924	---	47	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	3,153	5,087,266	385,284	342,000	3,754,944	12,550
Total Revenues and Other Sources	18,464,483	26,406,562	58,854,657	17,866,382	14,279,765	63,187,751	8,068,315

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,678,182	4,342,550	5,498,557	1,537,987	2,054,712	4,655,802	1,189,121
	- Capital Outlay	---	28,592	619,642	54,647	195,872	324,460	---
	Total General Government	2,678,182	4,371,142	6,118,199	1,592,634	2,250,584	4,980,262	1,189,121
Public Safety	- Sheriff	1,373,816	3,563,992	2,898,836	544,247	1,749,185	3,132,829	524,263
	- Corrections	600,364	443,462	3,133,456	761,540	210,344	4,464,340	192,331
	- All Other	137,769	101,013	318,740	46,704	56,011	177,817	353,957
	- Capital Outlay	---	---	325,014	---	---	778,582	---
	Total Public Safety	2,111,949	4,108,467	6,676,046	1,352,491	2,015,540	8,553,568	1,070,551
Streets and Highways	- Administration	254,538	322,067	423,457	145,426	208,718	504,275	279,849
	- Maintenance	3,209,913	1,363,308	9,187,328	2,165,789	1,455,168	2,733,304	1,321,573
	- Construction	2,958,199	1,481,783	5,359,640	2,241,633	1,061,778	3,470,486	1,926,174
	- Other Capital Outlay	---	---	169,264	4,078	---	356,326	---
	Total Streets and Highways	6,422,650	3,167,158	15,139,689	4,556,926	2,725,664	7,064,391	3,527,596
Sanitation	- Current Expenditures	---	436,598	1,298,902	127,860	182,776	2,203,020	103,958
	- Capital Outlay	---	---	---	---	---	6,697,819	---
	Total Sanitation	---	436,598	1,298,902	127,860	182,776	8,900,839	103,958
Human Services	- Income Maintenance	992,054	1,600,996	2,933,355	688,325	1,002,216	2,360,620	298,550
	- Social Services	4,020,390	7,636,118	12,390,911	2,901,914	2,689,023	11,807,748	751,298
	- All Other	126,695	---	---	---	---	---	8,999
	- Capital Outlay	---	---	160,520	---	---	3,665	---
	Total Human Services	5,139,139	9,237,114	15,484,786	3,590,239	3,691,239	14,172,033	1,058,847
Health	- Current Expenditures	87,570	963,163	1,241,879	147,809	1,451,577	1,614,906	36,335
	- Capital Outlay	---	---	---	---	---	1,116	---
	Total Health	87,570	963,163	1,241,879	147,809	1,451,577	1,616,022	36,335
Culture and Recreation	- Current Expenditures	119,141	230,307	---	174,349	94,010	312,449	48,780
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	134,949	55,046	744,955	257,057	20,853	323,518	95,155
	- Capital Outlay	---	---	---	309,241	---	302,314	---
	Total Culture and Recreation	254,090	285,353	744,955	740,647	114,863	938,281	143,935
Conservation of Natural Resources	- Current Expenditures	1,109,886	349,693	1,915,363	707,020	228,660	914,016	314,849
	- Capital Outlay	---	---	---	---	---	2,971	---
	Total Conservation of Natural Resources	1,109,886	349,693	1,915,363	707,020	228,660	916,987	314,849
Economic Development	- Current Expenditures	19,100	619,607	11,006	14,845	28,608	207,141	44,650
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	619,607	11,006	14,845	28,608	207,141	44,650
All Other	- Current Expenditures	119,168	44,849	1,094,314	461,755	406,327	830,048	113,685
	- Capital Outlay	---	---	---	---	---	170,030	---
	Total All Other	119,168	44,849	1,094,314	461,755	406,327	1,000,078	113,685
Debt Service	- Principal Paid on Bonds	---	1,155,000	660,000	155,000	210,000	840,000	---
	- Other Long-term Debt	62,522	33,595	375,179	---	4,000	1,455,181	---
	- Interest and Fiscal Charges	6,758	809,927	208,457	61,893	348,876	2,533,130	1,218
	Total Current Expenditures	14,983,535	22,072,769	43,091,059	10,682,627	11,838,188	36,241,833	5,677,353
	Total Capital Outlay	2,958,199	1,510,375	6,634,080	2,609,599	1,257,650	12,107,769	1,926,174
	Total Debt Service	69,280	1,998,522	1,243,636	216,893	562,876	4,828,311	1,218
	Total Expenditures	18,011,014	25,581,666	50,968,775	13,509,119	13,658,714	53,177,913	7,604,745
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	17,505	---	---	---
	Transfers To	13,750	---	---	---	---	---	30,000
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	3,153	5,087,266	385,284	342,000	3,754,944	12,550
	Total Expenditures and Other Uses	18,024,764	25,584,819	56,056,041	13,911,908	14,000,714	56,932,857	7,647,295
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	4,085,069	4,452,879	10,084,715	5,341,493	983,582	3,820,440	3,297,509
	Special Revenue Fund Unreserved Fund Balance	3,486,236	2,039,773	15,537,193	2,028,840	2,543,356	15,393,301	2,747,500
	Total	7,571,305	6,492,652	25,621,908	7,370,333	3,526,938	19,213,741	6,045,009
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.5%	29.4%	59.5%	69.0%	29.8%	53.0%	106.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2001 Population Estimates)	14,160	8,019	11,083	4,492	25,645	6,415	25,462
Net Taxable Tax Capacity	7,251,459	5,032,767	7,339,518	2,412,471	16,272,921	4,725,339	16,403,948
2000 Tax Levy (Payable 2001)	2,671,855	2,340,590	4,174,111	1,348,384	7,494,551	2,859,409	6,591,050
REVENUES							
Taxes	3,277,344	2,481,740	6,113,093	1,751,299	7,673,942	2,899,804	6,653,181
Special Assessments	383,547	244,811	---	444,240	188,428	124,087	463,098
Licenses and Permits	17,196	4,677	26,815	54,130	108,665	13,938	22,874
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	2,263,536	3,839	---	---	---
Human Services	676,748	302,040	399,450	112,964	774,709	---	---
Disaster	1,292	98,594	25,463	196,235	13,080	4,000	4,612
All Other	865,942	75,198	1,280,328	980,551	173,984	91,937	30,350
Total Federal Grants	1,543,982	475,832	3,968,777	1,293,589	961,773	95,937	34,962
State Grants							
HACA	37,827	701,176	1,241,743	397,234	1,845,678	653,243	976,229
Manufactured Home HACA	---	1,412	3,923	25,410	15,625	1,911	8,558
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	214,160	59,262	191,617	11,661	98,641	44,936	31,871
Highways	2,466,912	2,840,831	4,222,163	2,510,104	3,512,396	2,349,493	2,807,216
Human Services	2,094,215	925,553	1,730,717	355,964	2,335,957	---	88,221
Criminal Justice Aid	---	38,610	51,792	22,648	100,491	59,192	116,148
PERA Aid	28,068	12,571	24,475	12,302	28,706	9,428	38,389
Police Aid	---	24,625	52,763	18,093	72,641	12,068	44,348
All Other	1,039,075	254,581	1,077,615	419,410	491,149	350,258	537,577
Total State Grants	6,367,884	4,858,621	8,596,808	3,772,826	8,501,284	3,480,529	4,648,557
Local Units Grants	---	17,744	10,899	---	---	24,800	34,097
Total Intergovernmental Revenues	7,911,866	5,352,197	12,576,484	5,066,415	9,463,057	3,601,266	4,717,616
Charges for Services	1,247,127	247,606	726,774	197,828	2,177,995	227,734	511,767
Fines and Forfeits	7,997	1,924	76,953	10,904	174,160	2,880	24,143
Interest Earnings	676,796	411,258	852,679	175,075	590,621	255,107	434,823
All Other Revenues	3,280,751	238,906	2,219,787	306,089	764,528	330,368	826,977
Total Revenues	16,802,624	8,983,119	22,592,585	8,005,980	21,141,396	7,455,184	13,654,479
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	33,078	498,341	---	94,273	---
Total Borrowing	---	---	33,078	498,341	---	94,273	---
Other Sources	14,135	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	158,093	---	---	---	1,000,000
- Governmental Funds	1,778,672	266,732	319,967	107,955	408,098	27,540	702,617
Total Revenues and Other Sources	18,595,431	9,249,851	23,103,723	8,612,276	21,549,494	7,576,997	15,357,096

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	2,551,101	912,602	3,282,593	1,157,986	3,073,505	962,122	1,824,283
	- Capital Outlay	---	---	---	---	---	---	592,286
	Total General Government	2,551,101	912,602	3,282,593	1,157,986	3,073,505	962,122	2,416,569
Public Safety	- Sheriff	1,499,465	612,043	1,870,174	562,468	1,285,954	1,619,636	1,976,800
	- Corrections	277,607	50,269	187,839	18,652	980,271	26,327	278,032
	- All Other	13,828	15,862	574,690	36,684	174,694	17,184	68,389
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,790,900	678,174	2,632,703	617,804	2,440,919	1,663,147	2,323,221
Streets and Highways	- Administration	289,840	126,086	298,134	111,588	301,348	234,874	249,887
	- Maintenance	1,500,766	1,925,417	1,992,168	1,697,993	2,201,383	1,403,050	2,353,343
	- Construction	1,933,172	2,095,218	6,582,841	1,673,586	3,716,482	1,727,350	1,719,475
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	3,723,778	4,146,721	8,873,143	3,483,167	6,219,213	3,365,274	4,322,705
Sanitation	- Current Expenditures	1,217,555	133,428	279,265	725,410	160,376	136,129	302,350
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,217,555	133,428	279,265	725,410	160,376	136,129	302,350
Human Services	- Income Maintenance	1,110,486	390,421	622,721	270,392	1,192,560	---	---
	- Social Services	3,423,438	1,382,271	2,824,039	801,841	4,288,968	---	---
	- All Other	---	---	---	91,912	22,532	846,250	2,449,075
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,533,924	1,772,692	3,446,760	1,164,145	5,504,060	846,250	2,449,075
Health	- Current Expenditures	1,021,839	81,072	347,953	83,130	1,299,362	16,060	128,310
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,021,839	81,072	347,953	83,130	1,299,362	16,060	128,310
Culture and Recreation	- Current Expenditures	30,585	67,276	54,971	18,179	281,488	47,474	188,520
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	240,781	58,144	526,317	156,965	115,440	86,015	274,448
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	271,366	125,420	581,288	175,144	396,928	133,489	462,968
Conservation of Natural Resources	- Current Expenditures	925,040	700,106	966,248	264,573	522,509	510,635	584,506
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	925,040	700,106	966,248	264,573	522,509	510,635	584,506
Economic Development	- Current Expenditures	613,161	41,675	133,323	72,723	1,000	220,040	62,711
	- Capital Outlay	---	---	92,665	---	---	---	---
	Total Economic Development	613,161	41,675	225,988	72,723	1,000	220,040	62,711
All Other	- Current Expenditures	328,416	35,157	5,888	1,752,746	---	82,477	127,262
	- Capital Outlay	---	---	223,909	---	375,405	---	---
	Total All Other	328,416	35,157	229,797	1,752,746	375,405	82,477	127,262
Debt Service	- Principal Paid on Bonds	300,000	---	535,000	---	360,000	227,000	160,000
	- Other Long-term Debt	---	6,000	56,476	---	37,575	31,479	427,818
	- Interest and Fiscal Charges	73,158	5,069	329,552	9,276	130,219	180,168	206,203
	Total Current Expenditures	15,043,908	6,531,829	13,966,323	7,823,242	15,901,390	6,208,273	10,867,916
	Total Capital Outlay	1,933,172	2,095,218	6,899,415	1,673,586	4,091,887	1,727,350	2,311,761
	Total Debt Service	373,158	11,069	921,028	9,276	527,794	438,647	794,021
	Total Expenditures	17,350,238	8,638,116	21,786,766	9,506,104	20,521,071	8,374,270	13,973,698
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	28,500	---	---	---	18,417
	- Governmental Funds	1,778,672	266,732	319,967	107,955	408,098	27,540	702,617
	Total Expenditures and Other Uses	19,128,910	8,904,848	22,135,233	9,614,059	20,929,169	8,401,810	14,694,732
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	6,597,721	2,525,084	5,942,312	950,075	2,137,622	2,030,598	4,843,854
	Special Revenue Fund Unreserved Fund Balance	5,614,866	4,859,243	6,881,258	2,167,589	6,330,178	2,525,155	971,053
	Total	12,212,587	7,384,327	12,823,570	3,117,664	8,467,800	4,555,753	5,814,907
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		81.2%	113.1%	91.8%	39.9%	53.3%	73.4%	53.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2001 Population Estimates)	5,248	10,018	21,781	35,244	22,806	22,954	32,183
Net Taxable Tax Capacity	2,286,471	8,480,535	16,993,325	20,798,598	12,608,567	10,313,304	14,927,047
2000 Tax Levy (Payable 2001)	2,426,823	3,103,701	5,985,772	10,095,219	5,715,627	7,773,591	9,189,782
REVENUES							
Taxes	2,530,215	3,163,041	6,222,003	10,187,756	5,845,732	8,003,915	9,657,188
Special Assessments	235,376	326,605	286,206	99,313	112,883	230,489	4,097
Licenses and Permits	9,103	704	26,588	68,312	34,800	142,776	151,260
Intergovernmental Revenues							
Federal Grants							
Highways	---	527,370	---	---	7,357	49,788	53,703
Human Services	346,692	324,211	---	881,227	494,041	1,142,589	1,640,806
Disaster	21,992	43,993	4,846	6,829	7,342	2,678	---
All Other	190,227	485,418	65,404	306,692	574,685	301,767	290,764
Total Federal Grants	558,911	1,380,992	70,250	1,194,748	1,083,425	1,496,822	1,985,273
State Grants							
HACA	327,857	653,594	697,255	1,868,231	1,194,651	1,074,163	1,657,573
Manufactured Home HACA	3,183	4,852	---	36,313	17,744	27,180	25,435
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	74,842	5,281	43,225	70,440	18,207	28,923	34,389
Highways	1,106,261	5,486,344	2,168,011	7,682,047	4,295,905	3,168,922	3,412,186
Human Services	1,475,744	843,343	78,766	2,761,576	1,961,727	2,802,895	2,965,310
Criminal Justice Aid	---	45,601	121,223	188,482	119,768	144,777	166,405
PERA Aid	---	17,786	36,967	36,151	24,144	30,786	48,267
Police Aid	---	43,822	35,171	82,249	48,598	66,045	---
All Other	631,309	384,283	553,318	848,088	655,897	923,349	978,011
Total State Grants	3,619,196	7,484,906	3,733,936	13,573,577	8,336,641	8,267,040	9,287,576
Local Units Grants	16,250	135,604	19,960	---	50,191	223,585	---
Total Intergovernmental Revenues	4,194,357	9,001,502	3,824,146	14,768,325	9,470,257	9,987,447	11,272,849
Charges for Services	333,754	1,141,837	1,204,480	3,014,281	1,724,291	935,259	3,417,357
Fines and Forfeits	5,218	---	60,255	292,656	34,999	37,886	2,020
Interest Earnings	229,909	175,767	363,336	965,546	424,590	515,219	930,805
All Other Revenues	349,334	631,994	555,740	2,337,693	1,222,904	1,044,145	1,445,768
Total Revenues	7,887,266	14,441,450	12,542,754	31,733,882	18,870,456	20,897,136	26,881,344
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	987,011	---	---	---	3,940,000
Other Long-term Debt	10,000	---	25,323	---	---	---	---
Total Borrowing	10,000	---	1,012,334	---	---	---	3,940,000
Other Sources	---	---	---	24,666	---	14,750	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	55,165	8,819	416,020	557,641	---	482,824
Total Revenues and Other Sources	7,897,266	14,496,615	13,563,907	32,174,568	19,428,097	20,911,886	31,304,168

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,219,900	1,442,897	2,649,645	4,488,622	2,051,743	3,230,464	3,767,014
	- Capital Outlay	---	335,127	---	---	---	---	---
	Total General Government	1,219,900	1,778,024	2,649,645	4,488,622	2,051,743	3,230,464	3,767,014
Public Safety	- Sheriff	1,246,802	1,139,721	1,845,922	2,589,891	2,065,706	1,407,044	1,546,197
	- Corrections	105,091	62,001	372,766	1,834,930	322,597	2,511,412	1,255,546
	- All Other	92,150	52,130	53,064	145,576	102,809	81,967	59,580
	- Capital Outlay	---	---	---	---	159,369	---	---
	Total Public Safety	1,444,043	1,253,852	2,271,752	4,570,397	2,650,481	4,000,423	2,861,323
Streets and Highways	- Administration	190,056	568,248	290,690	554,306	153,866	374,070	186,497
	- Maintenance	1,167,314	2,086,445	2,094,243	2,055,778	1,632,893	1,298,776	2,134,937
	- Construction	306,081	4,702,103	2,240,024	7,225,793	3,675,854	2,709,991	3,976,965
	- Other Capital Outlay	3,180	---	---	---	282,236	---	---
	Total Streets and Highways	1,666,631	7,356,796	4,624,957	9,835,877	5,744,849	4,382,837	6,298,399
Sanitation	- Current Expenditures	250,278	120,406	197,885	960,608	170,578	311,393	2,148,110
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	250,278	120,406	197,885	960,608	170,578	311,393	2,148,110
Human Services	- Income Maintenance	652,119	491,567	---	1,310,559	1,111,853	1,226,655	2,772,847
	- Social Services	1,574,214	1,744,629	---	6,062,571	3,504,246	5,379,364	5,316,385
	- All Other	656,949	212,538	1,729,937	---	246,652	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,883,282	2,448,734	1,729,937	7,373,130	4,862,751	6,606,019	8,089,232
Health	- Current Expenditures	38,730	31,000	---	1,498,802	879,684	739,291	1,298,305
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	38,730	31,000	---	1,498,802	879,684	739,291	1,298,305
Culture and Recreation	- Current Expenditures	20,010	83,200	558,572	---	120,024	148,260	323,540
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	48,123	118,212	43,479	466,336	211,038	---	72,697
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	68,133	201,412	602,051	466,336	331,062	148,260	396,237
Conservation of Natural Resources	- Current Expenditures	253,615	717,212	656,578	483,702	436,960	188,177	396,709
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	253,615	717,212	656,578	483,702	436,960	188,177	396,709
Economic Development	- Current Expenditures	55,532	389,535	17,360	---	691,559	108,427	175,936
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	55,532	389,535	17,360	---	691,559	108,427	175,936
All Other	- Current Expenditures	122,806	123,512	156,506	1,316,981	105,866	36,062	105,380
	- Capital Outlay	---	---	---	---	98,940	---	---
	Total All Other	122,806	123,512	156,506	1,316,981	204,806	36,062	105,380
Debt Service	- Principal Paid on Bonds	34,500	---	95,000	405,000	110,000	215,000	1,770,000
	- Other Long-term Debt	32,211	65,000	91,443	70,000	167,601	17,432	60,000
	- Interest and Fiscal Charges	49,221	44,410	70,664	154,354	283,374	308,227	670,901
	Total Current Expenditures	7,693,689	9,383,253	10,666,647	23,768,662	13,808,074	17,041,362	21,559,680
	Total Capital Outlay	309,261	5,037,230	2,240,024	7,225,793	4,216,399	2,709,991	3,976,965
	Total Debt Service	115,932	109,410	257,107	629,354	560,975	540,659	2,500,901
	Total Expenditures	8,118,882	14,529,893	13,163,778	31,623,809	18,585,448	20,292,012	28,037,546
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	55,165	8,819	416,020	557,641	---	482,824
	Total Expenditures and Other Uses	8,118,882	14,585,058	13,172,597	32,039,829	19,143,089	20,292,012	28,520,370
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		2,291,238	(79,006)	2,370,115	2,937,832	4,028,783	5,668,306	4,853,109
Special Revenue Fund Unreserved Fund Balance		1,568,347	4,083,834	4,564,597	11,228,304	4,234,249	3,948,695	7,000,243
Total		3,859,585	4,004,828	6,934,712	14,166,136	8,263,032	9,617,001	11,853,352
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.2%	42.7%	65.0%	59.6%	59.8%	56.4%	55.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2001 Population Estimates)	38,715	9,155	30,085	20,748	7,422	127,123	57,564
Net Taxable Tax Capacity	20,224,054	7,588,004	19,632,858	12,578,045	4,588,512	87,966,446	38,004,373
2000 Tax Levy (Payable 2001)	7,534,168	3,246,020	8,554,085	5,758,554	2,661,697	39,966,191	13,796,932
REVENUES							
Taxes	7,418,797	3,262,931	8,760,131	6,118,666	2,791,574	40,508,379	14,673,375
Special Assessments	307,451	826,598	527,519	87,549	428,168	---	277,989
Licenses and Permits	41,663	20,846	134,060	23,441	899	1,384,968	191,201
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	222,098	350,513	158,089
Human Services	1,703,574	---	812,762	652,468	364,535	7,239,518	4,001,035
Disaster	6,037	118,407	21,729	4,210	544,497	26,480	10,709
All Other	385,230	783,460	125,054	561,401	30,814	1,486,996	229,864
Total Federal Grants	2,094,841	901,867	959,545	1,218,079	1,161,944	9,103,507	4,399,697
State Grants							
HACA	2,027,734	794,237	1,135,921	924,343	591,880	6,497,071	2,696,404
Manufactured Home HACA	---	2,101	24,673	4,449	2,392	---	37,743
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	293,580	43,635	15,993	84,958	18,251	18,905	17,841
Highways	5,222,031	3,380,289	3,539,679	3,509,204	3,067,809	6,354,113	7,690,172
Human Services	4,171,763	8,425	2,504,923	2,434,964	837,166	17,510,040	5,593,196
Criminal Justice Aid	218,634	44,264	162,768	102,642	31,812	659,205	276,990
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	---	12,604	39,865	29,212	---	244,126	---
All Other	1,334,407	566,342	587,968	290,042	336,470	4,814,895	1,535,709
Total State Grants	13,358,129	4,871,350	8,046,066	7,408,656	4,898,963	36,276,082	17,913,001
Local Units Grants	89,926	53,454	---	---	---	646,743	29,645
Total Intergovernmental Revenues	15,542,896	5,826,671	9,005,611	8,626,735	6,060,907	46,026,332	22,342,343
Charges for Services	2,257,605	316,992	1,473,764	662,007	279,385	13,899,622	2,504,189
Fines and Forfeits	301,220	3,250	84,786	---	---	651,742	22,087
Interest Earnings	2,877,198	385,722	435,293	938,801	176,693	3,042,005	1,336,553
All Other Revenues	3,351,548	441,348	480,808	1,061,875	299,014	854,049	1,647,325
Total Revenues	32,098,378	11,084,358	20,901,972	17,519,074	10,036,640	106,367,097	42,995,062
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,331,450	---	---	---	---	---
Other Long-term Debt	50,000	---	---	5,795,833	---	---	34,611
Total Borrowing	50,000	2,331,450	---	5,795,833	---	---	34,611
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	633,998	343,592	67,331	1,135,905	---	243,433	48,725
Total Revenues and Other Sources	32,782,376	13,759,400	20,969,303	24,450,812	10,036,640	106,610,530	43,078,398

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	4,050,916	1,741,959	5,832,009	2,004,287	959,443	17,100,611	6,132,609
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	4,050,916	1,741,959	5,832,009	2,004,287	959,443	17,100,611	6,132,609
Public Safety	- Sheriff	1,770,548	669,431	1,307,273	859,607	543,501	5,589,255	2,979,940
	- Corrections	1,465,656	40,829	761,917	848,253	144,293	10,730,158	2,583,149
	- All Other	187,860	186,327	136,879	100,520	41,286	499,610	149,132
	- Capital Outlay	---	---	---	10,386,849	---	---	---
	Total Public Safety	3,424,064	896,587	2,206,069	12,195,229	729,080	16,819,023	5,712,221
Streets and Highways	- Administration	426,658	146,403	191,480	204,196	200,744	1,141,095	330,892
	- Maintenance	3,371,396	1,738,868	1,568,875	2,877,706	1,720,975	4,988,977	3,776,193
	- Construction	4,674,553	2,928,933	2,775,288	2,453,843	2,268,454	8,751,714	6,274,422
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	8,472,607	4,814,204	4,535,643	5,535,745	4,190,173	14,881,786	10,381,507
Sanitation	- Current Expenditures	513,488	227,246	257,252	302,168	356,149	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	513,488	227,246	257,252	302,168	356,149	---	---
Human Services	- Income Maintenance	2,045,363	---	1,092,082	1,298,279	406,543	7,391,275	4,618,713
	- Social Services	7,473,659	---	4,904,089	3,299,800	1,446,275	36,366,788	10,338,300
	- All Other	636,591	988,190	---	---	24,186	382,863	---
	- Capital Outlay	125,038	---	---	---	---	---	---
	Total Human Services	10,280,651	988,190	5,996,171	4,598,079	1,877,004	44,140,926	14,957,013
Health	- Current Expenditures	1,802,090	228,716	852,447	100,823	95,752	6,611,836	1,512,249
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,802,090	228,716	852,447	100,823	95,752	6,611,836	1,512,249
Culture and Recreation	- Current Expenditures	190,721	53,160	105,160	379,989	73,027	729,452	264,302
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	251,192	291,880	108,781	293,744	25,156	1,585,428	134,811
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	441,913	345,040	213,941	673,733	98,183	2,314,880	399,113
Conservation of Natural Resources	- Current Expenditures	697,422	2,729,683	456,113	402,115	328,967	781,613	489,279
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	697,422	2,729,683	456,113	402,115	328,967	781,613	489,279
Economic Development	- Current Expenditures	75,512	52,227	102,576	74,430	35,415	159,723	139,611
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	75,512	52,227	102,576	74,430	35,415	159,723	139,611
All Other	- Current Expenditures	565,128	106,202	311,086	107,203	122,881	1,111,859	612,798
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	565,128	106,202	311,086	107,203	122,881	1,111,859	612,798
Debt Service	- Principal Paid on Bonds	---	105,000	335,000	315,000	105,000	500,000	55,000
	- Other Long-term Debt	40,000	---	40,000	---	11,032	27,536	69,926
	- Interest and Fiscal Charges	---	45,687	269,253	594,524	11,230	43,409	101,301
	Total Current Expenditures	25,524,200	9,201,121	17,988,019	13,153,120	6,524,593	95,170,543	34,061,978
	Total Capital Outlay	4,799,591	2,928,933	2,775,288	12,840,692	2,268,454	8,751,714	6,274,422
	Total Debt Service	40,000	150,687	644,253	909,524	127,262	570,945	226,227
	Total Expenditures	30,363,791	12,280,741	21,407,560	26,903,336	8,920,309	104,493,202	40,562,627
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	9,241	---	---	---	567,522	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	633,998	343,592	67,331	1,135,905	---	243,433	48,725
	Total Expenditures and Other Uses	30,997,789	12,633,574	21,474,891	28,039,241	8,920,309	105,304,157	40,611,352
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	18,022,263	2,738,311	5,375,160	5,413,076	1,641,090	7,715,640	10,519,376
	Special Revenue Fund Unreserved Fund Balance	16,898,756	3,020,216	2,914,260	3,642,876	2,817,385	12,814,015	13,017,265
	Total	34,921,019	5,758,527	8,289,420	9,055,952	4,458,475	20,529,655	23,536,641
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		136.8%	62.6%	46.1%	68.9%	68.3%	21.6%	69.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2001 Population Estimates)	13,556	26,939	9,883	31,315	11,273	512,629	4,292
Net Taxable Tax Capacity	5,785,519	13,752,537	6,216,742	18,227,533	6,643,633	404,819,666	2,331,528
2000 Tax Levy (Payable 2001)	4,151,378	7,442,265	3,438,834	11,651,778	3,249,690	135,283,811	1,305,754
REVENUES							
Taxes	4,292,655	7,954,728	3,725,008	11,670,033	3,352,225	179,750,577	1,366,641
Special Assessments	152,991	---	143,245	3,144,745	292,339	---	46,201
Licenses and Permits	2,533	52,821	5,025	27,040	24,234	1,149,537	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,969,397	---	437,742	582,335	1,000,433	---
Human Services	610,967	1,233,763	300,291	2,077,422	291,876	35,502,793	161,035
Disaster	8,178	4,220	4,000	11,518	71,188	65,664	20,332
All Other	54,765	338,649	133,838	770,638	105,732	11,920,055	3,488
Total Federal Grants	673,910	3,546,029	438,129	3,297,320	1,051,131	48,488,945	184,855
State Grants							
HACA	572,097	1,253,974	709,859	1,494,212	814,714	14,710,237	334,482
Manufactured Home HACA	18,270	---	3,207	20,818	6,743	---	2,752
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	109,224	713	96,934	477,197	26,493	374,933	102,636
Highways	1,633,897	6,641,898	2,479,324	8,204,684	2,566,126	9,695,745	2,008,397
Human Services	1,757,563	3,699,887	750,311	6,586,542	1,012,375	85,984,674	395,506
Criminal Justice Aid	81,442	165,297	48,261	170,059	50,616	3,846,478	19,995
PERA Aid	16,384	36,545	14,804	43,810	17,671	765,917	8,965
Police Aid	27,970	80,117	3,990	---	20,109	1,206,566	25,384
All Other	449,982	908,177	362,239	1,065,914	338,751	27,110,971	183,060
Total State Grants	4,666,829	12,786,608	4,468,929	18,128,403	4,853,598	143,695,521	3,081,177
Local Units Grants	---	1,281	8,109	---	47,928	3,591,048	---
Total Intergovernmental Revenues	5,340,739	16,333,918	4,915,167	21,425,723	5,952,657	195,775,514	3,266,032
Charges for Services	1,369,267	1,846,286	361,496	2,240,135	929,939	38,052,449	827,758
Fines and Forfeits	468	213,241	23,259	---	30,346	3,710,428	5,173
Interest Earnings	90,596	739,651	484,347	667,549	343,880	17,884,016	262,900
All Other Revenues	814,873	2,117,082	439,771	2,613,500	450,405	15,123,255	257,934
Total Revenues	12,064,122	29,257,727	10,097,318	41,788,725	11,376,025	451,445,776	6,033,959
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	11,210,000	---
Other Long-term Debt	---	1,068,488	---	84,946	---	2,189,125	---
Total Borrowing	---	1,068,488	---	84,946	---	13,399,125	---
Other Sources	---	---	---	---	56,375	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	2,781	790,623	---	1,079,048	148,280	1,155,262	89,018
Total Revenues and Other Sources	12,066,903	31,116,838	10,097,318	42,952,719	11,580,680	466,000,163	6,122,977

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	1,485,104	2,820,023	1,164,216	3,581,847	2,059,009	83,978,336	637,062
	- Capital Outlay	---	61,748	---	18,134	---	343,185	171,249
	Total General Government	1,485,104	2,881,771	1,164,216	3,599,981	2,059,009	84,321,521	808,311
Public Safety	- Sheriff	1,649,624	2,634,151	736,075	1,908,196	1,083,820	28,812,476	622,783
	- Corrections	205,240	1,395,206	317,092	1,343,002	209,258	46,756,835	64,164
	- All Other	17,465	216,857	61,725	509,878	13,347	1,458,749	20,152
	- Capital Outlay	---	579,399	---	---	---	4,599,333	---
	Total Public Safety	1,872,329	4,825,613	1,114,892	3,761,076	1,306,425	81,627,393	707,099
Streets and Highways	- Administration	185,351	679,572	150,879	334,644	174,523	1,938,487	326,757
	- Maintenance	1,688,917	2,716,085	1,256,516	2,424,802	1,068,195	11,042,721	1,338,758
	- Construction	896,203	7,941,298	1,818,941	6,381,159	1,955,516	13,979,665	1,279,642
	- Other Capital Outlay	---	---	---	17,263	183,159	---	---
	Total Streets and Highways	2,770,471	11,336,955	3,226,336	9,157,868	3,381,393	26,960,873	2,945,157
Sanitation	- Current Expenditures	153,580	459,242	148,432	1,658,879	274,811	13,587,652	110,007
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	153,580	459,242	148,432	1,658,879	274,811	13,587,652	110,007
Human Services	- Income Maintenance	875,856	1,449,834	585,511	2,575,746	551,339	27,286,164	342,805
	- Social Services	3,071,085	6,382,680	1,700,065	9,286,336	2,018,517	142,193,117	778,510
	- All Other	---	612,029	---	---	---	166,704	22,775
	- Capital Outlay	---	---	---	6,410	---	93,051	---
	Total Human Services	3,946,941	8,444,543	2,285,576	11,868,492	2,569,856	169,739,036	1,144,090
Health	- Current Expenditures	38,699	1,228,414	231,455	2,249,809	723,815	24,895,295	64,000
	- Capital Outlay	---	---	---	---	---	74,414	---
	Total Health	38,699	1,228,414	231,455	2,249,809	723,815	24,969,709	64,000
Culture and Recreation	- Current Expenditures	55,000	184,616	35,103	180,381	53,373	7,516,266	26,203
	- Capital Outlay	---	---	---	---	---	197,751	---
Parks and Recreation	- Current Expenditures	46,978	110,028	670,523	163,409	120,320	8,507,824	38,290
	- Capital Outlay	---	---	---	---	---	2,460,275	---
	Total Culture and Recreation	101,978	294,644	705,626	343,790	173,693	18,682,116	64,493
Conservation of Natural Resources	- Current Expenditures	529,668	1,137,407	258,616	1,572,590	333,137	827,032	344,810
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	529,668	1,137,407	258,616	1,572,590	333,137	827,032	344,810
Economic Development	- Current Expenditures	103,616	12,548	50,021	117,675	41,572	24,809,076	18,807
	- Capital Outlay	---	---	---	---	---	19,493	---
	Total Economic Development	103,616	12,548	50,021	117,675	41,572	24,828,569	18,807
All Other	- Current Expenditures	301,909	---	175,140	384,138	11,182	46,001	151,798
	- Capital Outlay	---	---	---	583,097	---	---	---
	Total All Other	301,909	---	175,140	967,235	11,182	46,001	151,798
Debt Service	- Principal Paid on Bonds	210,000	---	60,000	1,431,000	118,750	14,509,496	---
	- Other Long-term Debt	7,912	200,000	19,027	656,399	59,343	131,470	---
	- Interest and Fiscal Charges	146,109	22,644	23,052	670,621	30,609	6,419,468	---
	Total Current Expenditures	10,408,092	22,038,692	7,541,369	28,291,332	8,736,218	423,822,735	4,907,681
	Total Capital Outlay	896,203	8,582,445	1,818,941	7,006,063	2,138,675	21,767,167	1,450,891
	Total Debt Service	364,021	222,644	102,079	2,758,020	208,702	21,060,434	---
	Total Expenditures	11,668,316	30,843,781	9,462,389	38,055,415	11,083,595	466,650,336	6,358,572
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	208,740	---	---	460,894	---
	- Governmental Funds	2,781	790,623	---	1,079,048	148,280	1,155,262	89,018
	Total Expenditures and Other Uses	11,671,097	31,634,404	9,671,129	39,134,463	11,231,875	468,266,492	6,447,590
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		2,256,367	1,093,313	4,875,162	4,969,649	3,398,568	123,391,401	2,578,557
Special Revenue Fund Unreserved Fund Balance		1,267,157	4,111,708	3,977,181	11,829,159	2,013,969	28,639,512	1,184,901
	Total	3,523,524	5,205,021	8,852,343	16,798,808	5,412,537	152,030,913	3,763,458
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		33.9%	23.6%	117.4%	59.4%	62.0%	35.9%	76.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (2001 Population Estimates)	16,778	17,094	57,649	9,745	16,349	94,838	68,177
Net Taxable Tax Capacity	11,836,483	14,696,459	32,619,997	6,594,906	6,704,466	81,029,360	63,996,295
2000 Tax Levy (Payable 2001)	5,990,295	6,374,587	10,773,455	2,733,215	3,044,657	23,108,489	20,690,979
REVENUES							
Taxes	6,092,880	6,420,446	11,014,349	2,780,243	3,264,726	27,072,180	21,523,510
Special Assessments	420,532	733,363	449,289	202,751	696,776	4,467	371,709
Licenses and Permits	70,552	110,937	342,914	16,636	4,560	1,718,836	726,951
Intergovernmental Revenues							
Federal Grants							
Highways	9,500	---	---	128,957	120,000	117,763	528,050
Human Services	583,036	1,076,184	1,107,014	341,705	457,056	2,246,295	1,327,009
Disaster	65,043	2,392	10,388	---	83,869	36,773	12,401
All Other	184,972	156,533	1,482,914	54,972	361,604	882,801	629,508
Total Federal Grants	842,551	1,235,109	2,600,316	525,634	1,022,529	3,283,632	2,496,968
State Grants							
HACA	1,007,624	963,940	1,667,418	590,304	585,000	5,519,691	1,498,512
Manufactured Home HACA	4,043	6,203	28,346	2,529	25,367	50,518	29,436
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	52,987	65,640	42,377	31,708	2,541	12,161	6,327
Highways	4,024,614	4,028,169	2,663,250	4,930,913	2,952,741	4,705,254	2,161,129
Human Services	1,570,521	1,937,681	3,628,115	1,050,927	1,101,784	8,012,923	4,248,039
Criminal Justice Aid	85,692	85,511	318,174	45,945	88,668	455,939	290,325
PERA Aid	27,660	28,401	50,501	14,973	16,974	109,096	63,819
Police Aid	37,237	---	---	45,055	35,721	179,340	189,368
All Other	517,846	816,160	2,308,311	390,592	425,951	2,313,424	1,639,487
Total State Grants	7,328,224	7,931,705	10,706,492	7,102,946	5,234,747	21,434,550	10,126,442
Local Units Grants	---	---	5,608	---	---	970,926	32,011
Total Intergovernmental Revenues	8,170,775	9,166,814	13,312,416	7,628,580	6,257,276	25,689,108	12,655,421
Charges for Services	1,142,160	2,765,303	4,607,746	558,134	1,112,626	5,804,913	5,372,498
Fines and Forfeits	---	37,722	446,649	23,997	2,199	539,757	616,323
Interest Earnings	563,085	760,723	1,429,090	207,173	361,631	3,477,185	2,426,948
All Other Revenues	496,191	2,246,697	1,521,345	262,818	506,657	2,040,950	4,082,083
Total Revenues	16,956,175	22,242,005	33,123,798	11,680,332	12,206,451	66,347,396	47,775,443
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	2,290,887	---	---	---	---	---
Total Borrowing	---	2,290,887	---	---	---	---	---
Other Sources	---	---	273,275	16,201	---	374,865	20,000
Transfers From - Enterprise Funds	---	---	---	---	---	219,391	1,175,524
- Governmental Funds	161,537	1,070,020	718,173	32,000	23,538	2,072,634	185,361
Total Revenues and Other Sources	17,117,712	25,602,912	34,115,246	11,728,533	12,229,989	69,014,286	49,156,328

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	1,953,992	4,242,209	5,145,142	1,215,081	1,344,814	17,146,170	9,044,869
	- Capital Outlay	---	---	---	---	---	585,482	---
	Total General Government	1,953,992	4,242,209	5,145,142	1,215,081	1,344,814	17,731,652	9,044,869
Public Safety	- Sheriff	1,257,429	1,177,421	2,688,294	660,146	857,351	3,035,258	3,454,063
	- Corrections	254,533	116,147	2,883,822	4,927	356,652	4,097,074	3,968,126
	- All Other	6,339	92,356	107,421	29,150	40,946	1,607,962	970,858
	- Capital Outlay	---	---	---	---	---	---	1,462,451
	Total Public Safety	1,518,301	1,385,924	5,679,537	694,223	1,254,949	8,740,294	9,855,498
Streets and Highways	- Administration	237,824	349,351	169,803	160,036	300,130	907,716	335,279
	- Maintenance	2,688,698	3,190,117	2,231,648	1,190,109	2,184,307	2,479,885	2,070,353
	- Construction	3,367,462	3,588,395	3,041,678	4,473,063	2,004,432	8,684,209	5,411,745
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	6,293,984	7,127,863	5,443,129	5,823,208	4,488,869	12,071,810	7,817,377
Sanitation	- Current Expenditures	249,346	412,880	1,738,947	347,647	1,064,957	---	727,769
	- Capital Outlay	---	753,831	---	---	---	---	---
	Total Sanitation	249,346	1,166,711	1,738,947	347,647	1,064,957	---	727,769
Human Services	- Income Maintenance	995,485	2,459,559	1,913,997	552,740	632,848	1,418,794	2,206,620
	- Social Services	3,053,384	3,864,034	6,588,778	1,676,198	1,928,430	11,784,633	8,384,811
	- All Other	---	---	---	---	21,942	1,312,335	563,376
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,048,869	6,323,593	8,502,775	2,228,938	2,583,220	14,515,762	11,154,807
Health	- Current Expenditures	1,044,994	1,114,047	2,253,815	65,957	---	1,351,675	1,270,569
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,044,994	1,114,047	2,253,815	65,957	---	1,351,675	1,270,569
Culture and Recreation	- Current Expenditures	85,131	89,224	355,853	97,755	70,939	1,574,558	919,062
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	131,514	182,022	218,834	367,417	127,066	563,547	722,628
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	216,645	271,246	574,687	465,172	198,005	2,138,105	1,641,690
Conservation of Natural Resources	- Current Expenditures	659,245	832,749	387,375	263,845	647,127	425,387	649,144
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	659,245	832,749	387,375	263,845	647,127	425,387	649,144
Economic Development	- Current Expenditures	27,461	---	1,364,829	2,900	25,800	1,639,277	126,499
	- Capital Outlay	---	---	11,718	---	---	---	---
	Total Economic Development	27,461	---	1,376,547	2,900	25,800	1,639,277	126,499
All Other	- Current Expenditures	4,816	187,671	---	---	129,493	---	872,148
	- Capital Outlay	---	54,249	902,845	---	---	2,247,231	---
	Total All Other	4,816	241,920	902,845	---	129,493	2,247,231	872,148
Debt Service	- Principal Paid on Bonds	---	340,000	140,000	---	---	660,000	155,000
	- Other Long-term Debt	---	---	363,000	---	69,230	610,916	---
	- Interest and Fiscal Charges	2,748	183,188	455,743	---	22,356	1,090,369	402,575
	Total Current Expenditures	12,650,191	18,309,787	28,048,558	6,633,908	9,732,802	49,344,271	36,286,174
	Total Capital Outlay	3,367,462	4,396,475	3,956,241	4,473,063	2,004,432	11,516,922	6,874,196
	Total Debt Service	2,748	523,188	958,743	---	91,586	2,361,285	557,575
	Total Expenditures	16,020,401	23,229,450	32,963,542	11,106,971	11,828,820	63,222,478	43,717,945
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	117,785	---
	- Governmental Funds	161,537	1,070,020	718,173	32,000	23,538	2,072,634	185,361
	Total Expenditures and Other Uses	16,181,938	24,299,470	33,681,715	11,138,971	11,852,358	65,412,897	43,903,306
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,137,077	2,317,699	8,062,500	2,222,751	3,802,817	17,083,505	8,838,547
Special Revenue Fund Unreserved Fund Balance		6,550,470	8,086,707	10,235,897	3,909,246	4,121,988	21,449,141	10,224,085
Total		10,687,547	10,404,406	18,298,397	6,131,997	7,924,805	38,532,646	19,062,632
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		84.5%	56.8%	65.2%	92.4%	81.4%	78.1%	52.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2001 Population Estimates)	15,410	134,701	34,106	10,039	199,999	11,886	24,514
Net Taxable Tax Capacity	9,767,336	77,055,925	23,721,674	6,008,543	97,177,049	7,172,454	8,846,651
2000 Tax Levy (Payable 2001)	5,687,638	32,623,831	8,591,670	2,781,614	65,428,585	3,394,829	6,950,482
REVENUES							
Taxes	5,933,889	34,004,706	8,650,623	2,824,856	81,345,011	3,322,735	7,148,525
Special Assessments	715,254	255,197	242,324	193,918	---	476,750	52,476
Licenses and Permits	18,167	451,927	80,649	9,217	158,961	4,295	101,147
Intergovernmental Revenues							
Federal Grants							
Highways	---	1,550,000	---	---	---	429,904	---
Human Services	454,071	4,098,014	979,781	296,421	9,140,598	327,004	982,422
Disaster	7,320	90,951	292,330	106,579	335,066	11,617	8,100
All Other	274,945	532,595	317,464	29,871	5,924,558	148,489	1,178,220
Total Federal Grants	736,336	6,271,560	1,589,575	432,871	15,400,222	917,014	2,168,742
State Grants							
HACA	1,096,093	4,448,116	1,309,022	1,027,497	10,637,274	936,166	1,584,653
Manufactured Home HACA	6,980	61,874	15,966	2,921	99,837	4,502	31,053
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	65,744	61,633	36,187	64,838	6,486,770	81,296	81,474
Highways	3,121,435	9,131,640	3,003,320	2,223,091	15,693,071	3,240,118	3,023,315
Human Services	1,461,330	10,149,996	3,723,212	1,254,141	35,742,639	1,463,689	3,153,677
Criminal Justice Aid	52,652	844,247	191,023	47,125	1,198,525	53,312	---
PERA Aid	25,384	145,954	49,359	18,442	394,317	36,367	---
Police Aid	33,372	203,507	67,085	---	519,402	25,616	---
All Other	1,088,570	4,351,904	912,165	344,897	5,509,219	317,775	802,243
Total State Grants	6,951,560	29,445,098	9,307,339	4,982,952	76,281,054	6,158,841	8,676,415
Local Units Grants	583,457	1,314,025	---	---	1,649,051	103,673	19,500
Total Intergovernmental Revenues	8,271,353	37,030,683	10,896,914	5,415,823	93,330,327	7,179,528	10,864,657
Charges for Services	1,040,058	3,600,382	2,180,069	374,851	8,320,094	918,780	2,203,846
Fines and Forfeits	197,447	277,192	199,627	---	1,770,230	---	2,116
Interest Earnings	537,940	1,748,471	1,402,530	442,727	4,403,285	358,870	370,426
All Other Revenues	722,010	3,110,460	1,311,491	513,663	10,933,481	780,579	1,037,596
Total Revenues	17,436,118	80,479,018	24,964,227	9,775,055	200,261,389	13,041,537	21,780,789
Other Financing Sources							
Borrowing							
Bonds Issued	4,332,377	---	2,507,183	---	14,270,000	---	---
Other Long-term Debt	---	---	---	---	273,875	---	---
Total Borrowing	4,332,377	---	2,507,183	---	14,543,875	---	---
Other Sources	---	52,013	---	---	---	17,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	631,818	2,128,072	---	84,175	3,086,055	---	306,766
Total Revenues and Other Sources	22,400,313	82,659,103	27,471,410	9,859,230	217,891,319	13,058,537	22,087,555

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	2,405,813	11,512,938	4,430,560	1,267,457	26,253,209	1,376,909	2,646,600
	- Capital Outlay	1,245,393	---	---	---	2,544,573	---	---
	Total General Government	3,651,206	11,512,938	4,430,560	1,267,457	28,797,782	1,376,909	2,646,600
Public Safety	- Sheriff	1,241,626	4,738,553	3,026,925	639,126	9,133,282	1,164,175	1,294,413
	- Corrections	257,965	4,422,482	455,413	57,686	14,736,090	48,621	720,326
	- All Other	41,661	3,439,867	105,159	21,203	6,013,464	2,079	13,939
	- Capital Outlay	---	---	1,218,545	---	2,422,894	---	---
	Total Public Safety	1,541,252	12,600,902	4,806,042	718,015	32,305,730	1,214,875	2,028,678
Streets and Highways	- Administration	156,610	563,652	215,459	230,843	5,610,841	156,035	256,900
	- Maintenance	2,060,660	4,392,923	1,923,068	1,621,624	21,990,657	2,179,093	2,631,230
	- Construction	2,507,502	11,028,945	2,556,345	1,586,154	14,090,927	2,863,520	3,015,209
	- Other Capital Outlay	50,185	---	---	---	5,070,086	---	---
	Total Streets and Highways	4,774,957	15,985,520	4,694,872	3,438,621	46,762,511	5,198,648	5,903,339
Sanitation	- Current Expenditures	183,985	258,885	674,513	124,997	5,116	725,268	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	183,985	258,885	674,513	124,997	5,116	725,268	---
Human Services	- Income Maintenance	570,918	---	1,464,175	398,937	10,791,409	722,016	2,795,254
	- Social Services	2,755,626	---	5,715,988	2,392,693	50,064,391	2,795,957	5,336,637
	- All Other	73,138	27,943,134	---	---	8,062,846	---	146,595
	- Capital Outlay	---	---	---	---	11,603	---	---
	Total Human Services	3,399,682	27,943,134	7,180,163	2,791,630	68,930,249	3,517,973	8,278,486
Health	- Current Expenditures	1,129,417	1,828,133	912,371	102,101	6,490,938	282,046	1,613,764
	- Capital Outlay	---	---	---	---	6,934	---	---
	Total Health	1,129,417	1,828,133	912,371	102,101	6,497,872	282,046	1,613,764
Culture and Recreation	- Current Expenditures	239,363	1,543,467	---	46,025	402,167	65,250	245,612
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	55,130	1,213,380	89,535	78,180	851,643	65,866	106,873
	- Capital Outlay	---	---	---	---	124,180	---	---
	Total Culture and Recreation	294,493	2,756,847	89,535	124,205	1,377,990	131,116	352,485
Conservation of Natural Resources	- Current Expenditures	738,082	1,566,897	623,635	439,594	7,064,250	444,867	463,873
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	738,082	1,566,897	623,635	439,594	7,064,250	444,867	463,873
Economic Development	- Current Expenditures	354,001	300,931	---	99,406	4,672,426	181,436	55,710
	- Capital Outlay	---	321,266	---	---	---	---	---
	Total Economic Development	354,001	622,197	---	99,406	4,672,426	181,436	55,710
All Other	- Current Expenditures	148,688	---	1,020,304	109,205	---	515,612	137,700
	- Capital Outlay	---	---	210,381	217,631	---	---	---
	Total All Other	148,688	---	1,230,685	326,836	---	515,612	137,700
Debt Service	- Principal Paid on Bonds	150,000	1,210,000	210,000	---	775,000	290,000	35,000
	- Other Long-term Debt	330,000	1,548,994	400,000	6,702	2,487,998	15,981	108,844
	- Interest and Fiscal Charges	235,845	1,208,720	880,619	1,496	1,475,630	96,811	54,817
	Total Current Expenditures	12,412,683	63,725,242	20,657,105	7,629,077	172,142,729	10,725,230	18,465,426
	Total Capital Outlay	3,803,080	11,350,211	3,985,271	1,803,785	24,271,197	2,863,520	3,015,209
	Total Debt Service	715,845	3,967,714	1,490,619	8,198	4,738,628	402,792	198,661
	Total Expenditures	16,931,608	79,043,167	26,132,995	9,441,060	201,152,554	13,991,542	21,679,296
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	151,864	---	72,305	91,985	31,111	---
	- Governmental Funds	631,818	2,128,072	---	84,175	3,086,055	---	306,766
	Total Expenditures and Other Uses	17,563,426	81,323,103	26,132,995	9,597,540	204,330,594	14,022,653	21,986,062
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		3,770,468	6,455,220	6,402,225	2,999,706	26,566,261	2,124,713	1,867,914
Special Revenue Fund Unreserved Fund Balance		4,809,536	6,832,520	1,716,740	3,907,580	29,782,861	2,806,132	5,099,593
Total		8,580,004	13,287,740	8,118,965	6,907,286	56,349,122	4,930,845	6,967,507
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		69.1%	20.9%	39.3%	90.5%	32.7%	46.0%	37.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2001 Population Estimates)	4,048	21,725	13,730	19,554	206,027	11,844	7,081
Net Taxable Tax Capacity	4,205,204	11,607,757	4,827,443	12,010,615	198,100,342	7,127,894	6,626,031
2000 Tax Levy (Payable 2001)	1,854,297	6,016,157	4,181,118	5,859,442	45,367,441	4,508,047	2,837,009
REVENUES							
Taxes	1,877,775	6,266,903	4,263,113	5,869,024	58,110,472	4,544,740	2,867,985
Special Assessments	12,573	---	258,561	273,682	---	207,545	211,656
Licenses and Permits	3,957	162,726	30,256	19,130	2,414,594	17,260	4,860
Intergovernmental Revenues							
Federal Grants							
Highways	919,576	---	225,121	74,686	1,096,550	1,132,918	---
Human Services	220,083	535,061	685,954	678,994	3,971,640	447,022	238,788
Disaster	408,257	9,835	4,000	5,054	45,790	4,000	441,187
All Other	7,368	1,402,155	229,079	44,457	5,876,844	157,045	72,627
Total Federal Grants	1,555,284	1,947,051	1,144,154	803,191	10,990,824	1,740,985	752,602
State Grants							
HACA	578,409	1,104,589	346,667	1,403,337	8,864,243	802,795	934,941
Manufactured Home HACA	1,295	---	15,616	10,187	61,974	5,657	6,800
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	100,513	---	---
Disparity Reduction Aid	21,455	38,348	62,276	18,541	608	5,335	19,618
Highways	1,360,631	4,392,630	2,515,443	3,591,467	4,334,939	2,339,035	1,870,149
Human Services	601,573	1,388,369	2,365,182	2,002,380	12,774,951	1,830,894	777,434
Criminal Justice Aid	17,624	95,185	---	97,269	1,064,079	62,283	40,910
PERA Aid	16,482	22,637	---	25,777	209,159	19,906	14,877
Police Aid	---	---	---	50,456	419,803	32,229	22,608
All Other	277,037	814,516	602,924	745,013	5,365,408	796,908	724,030
Total State Grants	2,874,506	7,856,274	5,908,108	7,944,427	33,195,677	5,895,042	4,411,367
Local Units Grants	---	---	45,359	5,050	1,852,119	---	---
Total Intergovernmental Revenues	4,429,790	9,803,325	7,097,621	8,752,668	46,038,620	7,636,027	5,163,969
Charges for Services	375,754	1,121,937	1,386,171	967,547	9,597,164	1,010,056	888,086
Fines and Forfeits	---	70,576	---	118,827	1,246,743	29,739	800
Interest Earnings	149,643	449,784	194,712	671,101	3,011,950	345,513	341,053
All Other Revenues	502,189	765,787	396,672	455,067	8,425,648	606,425	363,182
Total Revenues	7,351,681	18,641,038	13,627,106	17,127,046	128,845,191	14,397,305	9,841,591
Other Financing Sources							
Borrowing							
Bonds Issued	---	2,000	---	---	14,549,147	---	---
Other Long-term Debt	49,407	---	102,750	---	---	174,806	---
Total Borrowing	49,407	2,000	102,750	---	14,549,147	174,806	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	914,000	---	---
- Governmental Funds	---	203,566	184,047	105,000	1,541,320	645,809	---
Total Revenues and Other Sources	7,401,088	18,846,604	13,913,903	17,232,046	145,849,658	15,217,920	9,841,591

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	888,736	2,531,261	1,349,663	2,949,200	26,114,411	1,779,956	1,121,381
	- Capital Outlay	---	26,750	---	---	370,769	---	---
	Total General Government	888,736	2,558,011	1,349,663	2,949,200	26,485,180	1,779,956	1,121,381
Public Safety	- Sheriff	366,872	1,355,703	989,734	1,694,685	17,502,655	887,099	703,663
	- Corrections	108,861	1,070,485	186,326	325,687	7,338,456	457,097	41,153
	- All Other	9,853	76,411	16,238	49,020	---	21,475	14,986
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	485,586	2,502,599	1,192,298	2,069,392	24,841,111	1,365,671	759,802
Streets and Highways	- Administration	293,288	310,276	247,568	250,117	791,874	300,253	257,062
	- Maintenance	2,525,245	1,612,251	1,112,062	1,478,941	4,327,935	2,337,451	2,400,482
	- Construction	1,502,759	4,333,609	2,349,261	2,853,514	5,252,509	1,903,564	1,383,470
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,321,292	6,256,136	3,708,891	4,582,572	10,372,318	4,541,268	4,041,014
Sanitation	- Current Expenditures	44,234	15,827	607,890	591,663	---	184,957	234,631
	- Capital Outlay	---	1,076,962	---	---	---	---	---
	Total Sanitation	44,234	1,092,789	607,890	591,663	---	184,957	234,631
Human Services	- Income Maintenance	447,563	697,314	1,031,229	975,122	11,738,151	845,449	516,592
	- Social Services	994,431	2,790,142	3,633,239	3,344,360	18,311,021	2,920,871	1,616,445
	- All Other	---	26,500	---	---	2,340,607	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	1,441,994	3,513,956	4,664,468	4,319,482	32,389,779	3,766,320	2,133,037
Health	- Current Expenditures	120,906	1,119,663	1,113,087	417,649	10,437,739	363,607	652,417
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	120,906	1,119,663	1,113,087	417,649	10,437,739	363,607	652,417
Culture and Recreation	- Current Expenditures	26,693	117,918	36,763	226,623	4,260,383	433,639	36,836
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	26,438	208,881	50,498	165,105	1,864,611	37,175	10,900
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	53,131	326,799	87,261	391,728	6,124,994	470,814	47,736
Conservation of Natural Resources	- Current Expenditures	247,185	315,215	373,665	352,841	842,224	636,377	474,892
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	247,185	315,215	373,665	352,841	842,224	636,377	474,892
Economic Development	- Current Expenditures	11,998	83,085	---	27,140	4,173,321	102,468	22,816
	- Capital Outlay	---	---	---	---	1,136,548	---	---
	Total Economic Development	11,998	83,085	---	27,140	5,309,869	102,468	22,816
All Other	- Current Expenditures	27,583	284,393	550,012	64,104	---	263,864	162,549
	- Capital Outlay	---	---	28,701	761,089	5,457,166	1,510,339	393,680
	Total All Other	27,583	284,393	578,713	825,193	5,457,166	1,774,203	556,229
Debt Service	- Principal Paid on Bonds	25,000	---	---	415,000	17,919,393	---	20,000
	- Other Long-term Debt	26,910	118,219	48,000	17,485	2,945,116	152,500	156,662
	- Interest and Fiscal Charges	21,305	50,853	---	312,501	3,544,690	182,351	13,868
	<i>Total Current Expenditures</i>	<i>6,139,886</i>	<i>12,615,325</i>	<i>11,297,974</i>	<i>12,912,257</i>	<i>110,043,388</i>	<i>11,571,738</i>	<i>8,266,805</i>
	<i>Total Capital Outlay</i>	<i>1,502,759</i>	<i>5,437,321</i>	<i>2,377,962</i>	<i>3,614,603</i>	<i>12,216,992</i>	<i>3,413,903</i>	<i>1,777,150</i>
	<i>Total Debt Service</i>	<i>73,215</i>	<i>169,072</i>	<i>48,000</i>	<i>744,986</i>	<i>24,409,199</i>	<i>334,851</i>	<i>190,530</i>
	Total Expenditures	7,715,860	18,221,718	13,723,936	17,271,846	146,669,579	15,320,492	10,234,485
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	54,387	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	203,566	184,047	105,000	1,541,320	645,809	---
	Total Expenditures and Other Uses	7,770,247	18,425,284	13,907,983	17,376,846	148,210,899	15,966,301	10,234,485
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,028,662	3,303,513	1,746,437	3,448,576	20,006,037	2,027,843	4,798,541
	Special Revenue Fund Unreserved Fund Balance	1,411,351	3,870,709	1,823,964	6,354,859	11,714,686	3,213,978	1,396,027
	Total	2,440,013	7,174,222	3,570,401	9,803,435	31,720,723	5,241,821	6,194,568
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		39.7%	56.9%	31.6%	75.9%	28.8%	45.3%	74.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2001

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2001 Population Estimates)	50,029	94,496	11,016	4,977,976
Net Taxable Tax Capacity	26,686,542	68,635,494	6,838,930	3,986,582,963
2000 Tax Levy (Payable 2001)	10,637,811	21,520,427	5,148,616	1,450,851,074
REVENUES				
Taxes	10,891,898	22,146,273	5,150,147	1,624,230,440
Special Assessments	---	547,658	154,516	28,009,005
Licenses and Permits	138,944	691,192	20,065	20,956,192
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	747,719	54,184,861
Human Services	1,345,128	2,956,752	348,697	258,103,318
Disaster	12,929	39,979	64,304	6,256,931
All Other	1,202,580	102,921	47,033	113,227,665
Total Federal Grants	2,560,637	3,099,652	1,207,753	431,772,775
State Grants				
HACA	1,858,414	2,564,763	1,075,925	208,716,319
Manufactured Home HACA	---	91,055	4,555	2,020,058
Local Performance Aid	---	---	---	---
Attached Machinery Aid	---	---	---	2,381,796
Disparity Reduction Aid	77,971	6,843	50,038	13,876,518
Highways	4,793,667	6,251,609	3,192,574	382,038,692
Human Services	5,486,268	6,838,931	1,123,952	501,358,459
Criminal Justice Aid	268,960	458,116	41,089	20,424,463
PERA Aid	54,309	81,912	15,547	4,951,470
Police Aid	---	370,907	28,880	6,737,099
All Other	1,433,405	3,213,258	284,560	217,742,319
Total State Grants	13,972,994	19,877,394	5,817,120	1,360,247,193
Local Units Grants	18,500	351,300	87,294	48,674,200
Total Intergovernmental Revenues	16,552,131	23,328,346	7,112,167	1,840,694,168
Charges for Services	4,520,139	6,449,376	187,256	412,807,139
Fines and Forfeits	326,561	744,342	750	20,636,547
Interest Earnings	709,079	1,038,758	567,618	149,327,806
All Other Revenues	1,587,637	1,340,556	278,796	217,155,999
Total Revenues	34,726,389	56,286,501	13,471,315	4,313,817,296
Other Financing Sources				
Borrowing				
Bonds Issued	5,000,000	2,294,100	---	294,231,894
Other Long-term Debt	---	317,500	12,202	19,632,245
Total Borrowing	5,000,000	2,611,600	12,202	313,864,139
Other Sources	---	9,000	50	1,339,187
Transfers From - Enterprise Funds	---	---	---	6,374,722
- Governmental Funds	---	468,941	547,249	135,226,754
Total Revenues and Other Sources	39,726,389	59,376,042	14,030,816	4,770,622,098

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2001

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	6,338,401	8,800,265	1,170,926	671,806,979
	- Capital Outlay	---	---	---	79,075,602
	Total General Government	6,338,401	8,800,265	1,170,926	750,882,581
Public Safety	- Sheriff	2,227,265	7,909,814	560,780	275,538,852
	- Corrections	1,522,074	4,601,693	712,609	307,690,619
	- All Other	47,364	219,437	68,218	26,154,594
	- Capital Outlay	---	---	3,121,914	54,174,324
	Total Public Safety	3,796,703	12,730,944	4,463,521	663,558,389
Streets and Highways	- Administration	350,204	519,369	165,302	36,266,550
	- Maintenance	2,132,064	4,220,471	1,612,791	261,127,831
	- Construction	5,303,655	4,576,453	4,220,796	420,439,705
	- Other Capital Outlay	---	---	---	10,280,451
	Total Streets and Highways	7,785,923	9,316,293	5,998,889	728,114,537
Sanitation	- Current Expenditures	887,495	443,132	105,864	66,839,586
	- Capital Outlay	---	1,548,765	---	10,096,856
	Total Sanitation	887,495	1,991,897	105,864	76,936,442
Human Services	- Income Maintenance	2,187,996	2,943,977	690,438	443,354,684
	- Social Services	7,306,097	11,821,637	2,288,660	916,409,540
	- All Other	---	---	---	56,991,724
	- Capital Outlay	---	---	---	7,027,604
	Total Human Services	9,494,093	14,765,614	2,979,098	1,423,783,552
Health	- Current Expenditures	2,443,868	2,166,036	115,232	193,762,575
	- Capital Outlay	---	---	---	6,348,396
	Total Health	2,443,868	2,166,036	115,232	200,110,971
Culture and Recreation	- Current Expenditures	251,725	1,149,841	48,172	74,965,319
	- Capital Outlay	---	---	---	10,035,763
Parks and Recreation	- Current Expenditures	172,247	1,977,567	92,793	43,848,450
	- Capital Outlay	---	---	---	4,715,222
	Total Culture and Recreation	423,972	3,127,408	140,965	133,564,754
Conservation of Natural Resources	- Current Expenditures	801,914	800,991	500,222	67,638,147
	- Capital Outlay	---	---	---	45,604
	Total Conservation of Natural Resources	801,914	800,991	500,222	67,683,751
Economic Development	- Current Expenditures	87,666	134,800	289,509	89,228,078
	- Capital Outlay	---	---	---	9,683,091
	Total Economic Development	87,666	134,800	289,509	98,911,169
All Other	- Current Expenditures	350,143	669,151	85,503	23,955,113
	- Capital Outlay	2,031,217	392,219	---	18,757,110
	Total All Other	2,381,360	1,061,370	85,503	42,712,223
Debt Service	- Principal Paid on Bonds	15,000	1,025,000	950,000	100,469,348
	- Other Long-term Debt	44,571	---	46,060	19,033,494
	- Interest and Fiscal Charges	68,001	837,192	209,378	54,553,523
	Total Current Expenditures	27,106,523	48,378,181	8,507,019	3,555,578,641
	Total Capital Outlay	7,334,872	6,517,437	7,342,710	630,679,728
	Total Debt Service	127,572	1,862,192	1,205,438	174,056,365
	Total Expenditures	34,568,967	56,757,810	17,055,167	4,360,314,734
	Other Financing Uses				
	Debt Redemption - Refunded Bonds	---	---	---	3,060,607
	Other Uses	---	---	---	17,505
	Transfers To - Enterprise Funds	---	---	---	8,356,480
	- Governmental Funds	---	468,941	547,249	135,226,754
	Total Expenditures and Other Uses	34,568,967	57,226,751	17,602,416	4,506,976,080
Unreserved Fund Balance					
	General Fund Unreserved Fund Balance	6,208,996	9,219,537	2,441,273	777,442,805
	Special Revenue Fund Unreserved Fund Balance	9,278,499	4,121,866	6,206,239	808,960,899
	Total	15,487,495	13,341,403	8,647,512	1,586,403,704
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		57.1%	27.6%	101.7%	44.6%

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 4
Public Service Enterprises
Analysis of Health Services Enterprise Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
BECKER NURSING HOME	[3]	30,329	2,425,614	2,276,481	149,133	13,419	---	162,552	---	---	---	116,475	---	---	---	---
BELTRAMI NURSING SERVICE	[4]	40,222	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CLAY NURSING SERVICE		51,604	1,115,798	2,715,343	(1,599,545)	1,274,335	2,513	(327,723)	---	383,703	626,361	(424,876)	19,616	---	---	---
CLEARWATER HOSPITAL		8,416	11,383,353	11,464,642	(81,289)	41,306	4,930	(44,913)	---	---	---	(147,000)	409,143	---	192,249	153,491
COOK NURSING HOME	[2]	5,175	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOSPITAL	[2]		6,802,160	7,499,774	(697,614)	1,602,658	41,084	863,960	300,000	---	---	---	548,117	---	8,578	148,841
DODGE NURSING HOME		18,186	3,605,015	3,766,929	(161,914)	1,174	15,938	(176,678)	---	---	---	(233,092)	8,377	---	15,938	50,405
DOUGLAS HOSPITAL		33,368	45,418,129	43,363,934	2,054,195	788,264	---	2,842,459	---	---	---	---	4,812,633	---	23,888	525,000
HENNEPIN MEDICAL CENTER HOSPITAL		1,123,420	364,361,669	394,114,630	(29,752,961)	26,616,500	1,925,266	(5,061,727)	14,379,757	384,066	11,590,857	---	14,329,524	---	1,808,425	1,499,280
HUBBARD NURSING HOME	[3]	18,459	5,781,345	5,393,088	388,257	127,390	48,615	467,032	---	---	---	---	2,115,913	2,447,134	48,615	15,067
ITASCA NURSING HOME	[3]	44,036	5,875,779	5,789,234	86,545	393,099	337,200	142,444	---	---	---	---	823,553	---	141,130	1,301,568
MEDICAL CARE			15,153,136	14,882,790	270,346	---	---	270,346	---	---	---	---	---	---	---	---
KANABEC HOSPITAL		15,285	19,131,847	17,799,149	1,332,698	157,542	---	1,490,240	---	---	---	---	1,161,326	3,785,000	---	112,154
LAKE NURSING HOME	[3]	11,083	2,846,595	2,781,519	65,076	44,045	---	109,121	---	---	---	---	108,480	---	---	---
MAHNOMEN NURSING HOME	[2]	5,248	---	---	---	---	---	---	---	---	---	---	---	---	---	---
HOSPITAL	[1] [2] [5]		3,928,925	4,209,290	(280,365)	155,169	---	(125,196)	---	---	---	---	58,858	---	6,745	19,399
MEEKER HOSPITAL	[5]	22,806	12,471,611	12,392,321	79,290	355,174	---	434,464	---	---	---	---	568,389	---	---	---
MURRAY HOSPITAL		9,155	4,229,671	4,464,834	(235,163)	206,939	---	(28,224)	---	---	---	---	89,695	---	---	---
PENNINGTON NURSING HOME	[3]	13,556	2,594,379	2,615,520	(21,141)	10,615	777	(11,303)	---	---	---	---	15,616	---	---	---

Table 4
Public Service Enterprises
Analysis of Health Services Enterprise Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
PIPESTONE	9,883															
HOSPITAL	[2]	10,681,194	9,455,751	1,225,443	168,641	144,316	1,249,768	---	---	---	(208,740)	1,677,701	---	29,507	182,900	
NURSING HOME	[2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	512,629															
NURSING HOME		10,394,222	10,740,835	(346,613)	53,676	18,023	(310,960)	---	---	33,778	(259,742)	50,757	---	---	4,228	
INTEGRATED MANAGED CARE		694	701,602	(700,908)	584,243	---	(116,665)	---	504,681	79,562	---	314	---	---	---	
RENVILLE	17,094															
HOSPITAL		5,700,173	5,555,494	144,679	21,830	---	166,509	---	---	---	---	219,110	---	24,855	65,728	
STEELE	34,106															
NURSING HOME		5,521,668	5,448,811	72,857	29,189	200,944	(98,898)	---	---	---	---	1,147,637	---	200,944	---	
ST. LOUIS	199,999															
NURSING HOME		22,893,608	22,974,325	(80,717)	1,559	---	(79,158)	---	---	---	---	---	---	---	---	
SWIFT	11,886															
HOSPITAL	[5]	5,319,223	4,764,852	554,371	327,661	9,135	872,897	---	---	---	---	484,188	---	31,141	45,167	
TRAVERSE	4,048															
NURSING HOME		2,104,058	2,035,441	68,617	11,613	---	80,230	---	---	---	---	48,040	---	---	---	
TOTAL		<u>2,239,993</u>	<u>569,739,866</u>	<u>597,206,589</u>	<u>(27,466,723)</u>	<u>32,986,041</u>	<u>2,748,741</u>	<u>2,770,577</u>	<u>14,679,757</u>	<u>1,272,450</u>	<u>12,330,558</u>	<u>(1,273,450)</u>	<u>28,813,462</u>	<u>6,232,134</u>	<u>2,532,015</u>	<u>4,123,228</u>

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

Table 5
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLUE EARTH LANDFILL	56,271	1,372,371	1,036,494	335,877	103,016	64,523	374,370	---	---	---	(57,052)	448,036	---	64,523	144,512
CASS PINE RIVER AREA SANITARY [5]	27,650	307,621	571,683	(264,062)	4,587	15,636	(275,111)	---	---	---	---	---	---	37,024	46,311
CLAY SOLID WASTE	51,604	780,897	1,486,181	(705,284)	1,429,618	4,179	720,155	968,406	---	152,081	---	1,094,426	---	4,179	70,834
COTTONWOOD LANDFILL	12,048	581,440	686,679	(105,239)	99,051	16,058	(22,246)	99,051	---	---	(62,208)	---	354,425	16,058	140,000
CROW WING SERPENT LAKE SANIT. DIST. [5]	56,281	379,864	303,987	75,877	16,137	63,804	28,210	---	---	---	---	---	---	---	---
SOLID WASTE		1,768,756	884,429	884,327	126,119	2,604	1,007,842	727	---	595	---	1,575,749	---	2,604	670,000
DOUGLAS SOLID WASTE [5]	33,368	1,930,461	3,052,233	(1,121,772)	1,487,442	---	365,670	---	---	---	---	371,233	---	---	---
HENNEPIN SOLID WASTE	1,123,420	52,208,791	52,921,276	(712,485)	5,007,323	458,760	3,836,078	325,886	---	3,482,439	---	31,655	---	458,760	2,700,000
HUBBARD SOLID WASTE	18,459	56,281	1,404,281	(1,348,000)	1,605,296	---	257,296	---	---	55,937	(13,750)	57,997	---	---	---
LAKE SANITARY DISTRICT [4] [5]	11,083	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LYON LANDFILL	25,462	1,981,611	1,012,699	968,912	162,784	---	1,131,696	---	---	---	981,583	64,796	---	---	---
OLMSTED WASTE MANAGEMENT	127,123	10,299,399	8,822,109	1,477,290	1,914,349	965,300	2,426,339	---	---	---	31,614	1,405,912	---	965,300	2,340,578
OTTER TAIL WASTE MANAGEMENT	57,564	5,094,845	4,889,884	204,961	451,209	41,984	614,186	---	---	224,193	---	38,229	---	41,984	---
POLK LANDFILL	31,315	596,737	762,472	(165,735)	76,758	---	(88,977)	---	---	24,413	---	222,845	---	---	---
RESOURCE RECOVERY		2,764,384	2,648,354	116,030	90,424	67,062	139,392	---	---	55,612	---	125,900	---	67,062	550,000
STEELE SOLID WASTE	34,106	789,165	998,746	(209,581)	49,112	---	(160,469)	---	---	---	---	80,000	---	---	---

Table 5
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. LOUIS SOLID WASTE	199,999	4,856,333	4,881,968	(25,635)	1,442,362	164,645	1,252,082	13,526	---	539,424	---	879,125	---	150,869	870,000
TODD SOLID WASTE	24,514	643,554	1,026,815	(383,261)	357,503	---	(25,758)	---	---	66,310	---	51,015	---	---	---
WRIGHT SOLID WASTE	94,496	---	779,766	(779,766)	1,263,972	633,105	(148,899)	---	---	---	---	---	---	618,853	690,000
TOTAL	1,984,763	86,412,510	88,170,056	(1,757,546)	15,687,062	2,497,660	11,431,856	1,407,596	---	4,601,004	880,187	6,446,918	354,425	2,427,216	8,222,235

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

Table 6
Public Service Enterprises
Analysis of Housing and Economic Development Enterprise Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BECKER EDA	30,329 [5] [13]	125,692	668,921	(543,229)	623,537	798	79,510	---	---	---	---	18,715	---	798	25,462
BLUE EARTH EDA	56,271	190,895	619,331	(428,436)	426,973	---	(1,463)	---	418,925	---	---	163,289	---	---	---
BROWN ECONOMIC DEVELOPMENT PARTNERS	26,757 [5]	---	11,351	(11,351)	36,033	335	24,347	---	---	---	(20,000)	---	---	335	---
CASS HRA	27,650 [5]	345,750	350,551	(4,801)	4,548	---	(253)	---	---	---	---	---	---	---	---
CHISAGO HRA	43,090 [5]	168,343	71,224	97,119	12,830	123,848	(13,899)	---	---	---	---	12,628	---	121,260	145,000
DAKOTA CDA	362,348 [5] [13]	18,778,864	18,608,800	170,064	---	---	170,064	---	11,746,195	---	(3,034,159)	---	---	---	3,190,000
DOUGLAS HRA	33,368 [5]	1,826,397	1,580,446	245,951	17,798	8,545	255,204	---	---	---	---	879,810	1,538,000	8,545	47,629
FARIBAULT HRA	16,055 [5]	221,412	221,334	78	---	---	78	---	221,314	---	---	---	---	---	---
GRANT HRA	6,280 [5]	738,902	338,925	399,977	---	311,996	87,981	---	---	---	---	144,387	---	---	100,000
KANDIYOHI HRA	41,326 [5]	1,247,782	1,164,126	83,656	---	49,718	33,938	90,133	1,044,235	---	---	462,475	530,000	49,384	8,734
LAKE HRA	11,083 [5]	138,141	118,896	19,245	---	77,763	(58,518)	---	---	---	(28,500)	---	---	77,763	13,322
LE SUEUR HRA	25,645 [5]	211,017	213,160	(2,143)	173	---	(1,970)	---	---	---	---	---	---	---	---
MCLEOD HRA	35,244	682,969	517,272	165,697	---	213,736	(48,039)	---	---	---	---	14,476	608	212,595	45,024
MEEKER EDA	22,806 [5]	316,794	175,988	140,806	1,215	171,095	(29,074)	---	---	---	---	272,283	1,200,000	169,755	46,646
MOWER HRA	38,715 [5]	621,767	490,371	131,396	71,275	49,074	153,597	---	---	---	(11,124)	217,568	---	49,074	89,301
MURRAY CONGREGATE HOUSING	9,155	233,978	162,375	71,603	50	110,653	(39,000)	---	---	---	(9,241)	---	---	89,718	30,000
RENVILLE HRA / EDA	17,094 [5]	59,906	231,298	(171,392)	303,946	134,430	(1,876)	75,202	218,333	---	---	10,332	---	---	---

Table 6
Public Service Enterprises
Analysis of Housing and Economic Development Enterprise Operations
For the Year Ended December 31, 2001

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
SCOTT HRA	[5] 94,838	2,679,535	2,527,605	151,930	1,769,015	824,658	1,096,287	---	1,640,576	54,726	101,606	2,230,720	5,660,000	781,804	120,000
STEARNS HRA	[5] 134,701	56,569	872,585	(816,016)	721,989	---	(94,027)	---	---	---	(151,864)	77,327	---	---	---
SWIFT HRA	[5] 11,886	249,343	345,311	(95,968)	---	---	(95,968)	---	---	---	---	66,285	832,500	---	---
TRAVERSE CONGREGATE HOUSING	4,048	214,698	164,501	50,197	---	86,520	(36,323)	---	---	---	(54,387)	---	---	86,520	25,000
WASHINGTON HRA	206,027	7,644,664	4,777,020	2,867,644	2,795,666	4,706,351	956,959	1,607,123	---	---	914,000	599,195	---	4,620,843	915,498
TOTAL	1,254,716	36,753,418	34,231,391	2,522,027	6,785,048	6,869,520	2,437,555	1,772,458	15,289,578	54,726	(2,293,669)	5,169,490	9,761,108	6,268,394	4,801,616

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

**Table 7
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 2001**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AITKIN CONSERVATION CENTER	15,434	633,602	823,284	(189,682)	152,422	14,741	(52,001)	---	4,249	31,305	---	48,247	---	13,241	3,597
ANOKA WAVE POOL GOLF COURSE	302,271	596,111 637,568	505,997 875,637	90,114 (238,069)	---	1,532 40,342	88,582 (278,411)	---	---	---	75,000 ---	20,249 180,535	---	---	36,985
CASS SHINGO BEE ISLAND WATER & SEWER	27,650	3,556	19,433	(15,877)	704	---	(15,173)	---	---	---	---	---	---	---	---
CLAY FAMILY SERVICE CENTER JUVENILE CENTER	51,604	1,406,281 1,497,158	1,166,874 1,645,083	239,407 (147,925)	250,516 127,538	575,359 127,053	(85,436) (147,440)	---	58,908	54,400	---	1,230 3,706	---	344,130 126,495	257,507 91,195
DAKOTA GEOGRAPHIC INFORMATION SYSTEM	362,348	38,194	51,121	(12,927)	---	---	(12,927)	---	---	---	---	---	---	---	---
HENNEPIN METRO HEALTH PLAN GLEN LAKE GOLF COURSE	1,123,420	78,823,248 838,154	75,509,990 794,748	3,313,258 43,406	1,281,340 ---	---	4,594,598 (114,706)	---	---	---	---	134,603 4,326	---	---	105,000
ITASCA ITASCA RESOURCE CENTER	44,036	392,821	446,438	(53,617)	---	---	(53,617)	---	---	---	---	161,503	---	---	---
KITTSO N RURAL WATER DISTRICT	5,182	259,376	277,669	(18,293)	315,947	361,707	(64,053)	---	---	---	(30,000)	140,140	---	176,639	736,842
RAMSEY LAKE OWASSO RESIDENCE	512,629	5,839,778	5,570,347	269,431	89,968	94,982	264,417	---	---	19,968	---	31,156	---	---	---
ROCK RURAL WATER DISTRICT	9,745	448,162	587,534	(139,372)	181,165	56,758	(14,965)	---	---	---	---	16,747	---	56,758	65,000
SHERBURNE FEDERAL PRISON	68,177	5,378,828	2,350,782	3,028,046	---	193,094	2,834,952	---	---	---	1,175,524	---	---	193,094	325,000
STEELE CIVIC CENTER	34,106	305,075	424,227	(119,152)	196,975	60,185	17,638	---	---	---	---	65,817	---	60,185	110,000
STEVENS AMBULANCE	10,039	572,707	647,810	(75,103)	34,572	---	(40,531)	---	20,000	---	(72,305)	115,753	---	---	---
ST. LOUIS COMMUNITY FOODS LAUNDRY SUPERVISED LIVING FACILITIES	199,999	1,184,019 1,161,041 880,215	1,351,846 1,243,360 586,824	(167,827) (82,319) 293,391	---	---	(167,827) (82,319) 293,391	---	---	---	---	---	---	---	---
TOTAL	2,766,640	100,895,894	94,879,004	6,016,890	2,631,147	1,683,865	6,964,172	---	83,157	105,673	1,148,219	924,012	---	1,165,830	1,731,126

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

Enterprise Fund Footnotes

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

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**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2001**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Other [1]					
AITKIN	15,434	4,115,000	---	---	---	---	4,115,000	---	1,155,588	715,907	
ANOKA	302,271	79,875,000	---	---	---	7,235,000	9,695,000	96,805,000	53,255,000	15,297,057	10,080,238
BECKER	30,329	1,680,000	---	5,000	1,270,000	---	---	2,955,000	2,950,000	816,558	1,536,280
BELTRAMI	40,222	92,500	---	---	---	5,855,000	---	5,947,500	855,000	6,865	1,363,117
BENTON	35,286	340,000	---	---	14,100,000	---	340,000	14,780,000	6,385,000	5,294,696	1,116,487
BIG STONE	5,751	---	---	165,000	---	---	---	165,000	---	106,134	363,709
BLUE EARTH	56,271	3,795,000	---	2,334,000	---	---	---	6,129,000	---	2,134,277	1,038,388
BROWN	26,757	810,000	---	---	---	2,840,000	---	3,650,000	---	964,634	837,553
CARLTON	32,146	3,170,000	---	---	---	---	---	3,170,000	1,830,000	550,554	1,887,223
CARVER	73,305	13,420,000	---	---	11,940,000	1,150,000	---	26,510,000	12,480,000	634,401	2,858,464
CASS	27,650	1,025,000	---	---	---	---	---	1,025,000	---	3,409,310	1,893,959
CHIPPEWA	13,041	---	---	---	---	---	---	---	---	---	322,065
CHISAGO	43,090	50,000	---	5,835,000	8,145,000	---	---	14,030,000	3,130,000	172,294	2,252,022
CLAY	51,604	---	---	3,155,000	4,480,000	12,100,000	---	19,735,000	4,880,000	1,123,472	1,913,461
CLEARWATER	8,416	400,000	---	---	---	3,260,000	---	3,660,000	---	33,318	545,215
COOK	5,175	1,830,833	1,865,000	---	---	1,785,000	490,000	5,970,833	4,565,000	4,399,208	302,104
COTTONWOOD	12,048	1,835,000	985,000	2,355,000	---	---	---	5,175,000	875,000	---	329,646
CROW WING	56,281	1,000,000	---	---	---	4,460,000	---	5,460,000	1,000,000	1,990,831	1,843,168
DAKOTA	362,348	73,440,000	---	---	25,885,000	4,380,000	---	103,705,000	31,835,000	655,439	11,621,611
DODGE	18,186	---	---	---	205,000	---	---	205,000	205,000	2,554,801	429,048
DOUGLAS	33,368	5,145,000	---	---	---	890,000	---	6,035,000	1,365,000	949,430	1,057,148
FARIBAULT	16,055	2,510,000	---	240,000	---	---	---	2,750,000	2,080,000	1,228,155	431,743
FILLMORE	21,282	135,000	---	---	---	---	---	135,000	---	36,386	768,060
FREEBORN	32,569	295,000	2,940,000	1,010,000	---	---	---	4,245,000	295,000	1,000,000	832,943
GOODHUE	44,664	1,740,000	---	---	19,219,474	---	---	20,959,474	---	2,582,402	2,465,883
GRANT	6,280	---	---	315,000	---	1,185,000	---	1,500,000	---	1,516	267,788
HENNEPIN	1,123,420	325,720,000	---	---	98,900,000	---	---	424,620,000	16,755,000	38,881,730	96,178,000
HOUSTON	19,868	---	---	---	---	---	---	---	---	42,000	600,172
HUBBARD	18,459	270,000	---	---	2,485,000	---	---	2,755,000	---	99,414	1,035,326
ISANTI	32,332	6,595,000	---	---	5,895,000	1,360,000	---	13,850,000	6,595,000	63,588	771,336
ITASCA	44,036	2,785,000	125,000	---	---	---	---	2,910,000	1,880,000	24,998,337	13,215,577
JACKSON	11,195	3,485,000	---	640,000	---	---	---	4,125,000	120,000	631,868	519,730
KANABEC	15,285	6,485,000	---	---	3,785,000	2,865,000	---	13,135,000	---	214,180	368,124
KANDIYOHI	41,326	20,590,000	---	8,330,000	---	1,521,266	2,960,000	33,401,266	2,560,000	33,852,563	2,103,548
KITTSOON	5,182	---	---	1,391,815	2,771,968	---	---	4,163,783	1,217,620	---	319,943
KOOCHICHING	14,160	1,005,000	---	---	---	---	---	1,005,000	---	---	685,713
LAC QUI PARLE	8,019	---	---	---	---	---	---	---	---	---	264,547
LAKE	11,083	1,693,156	2,140,000	---	1,840,000	---	---	5,673,156	1,610,000	157,553	1,010,789

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2001**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]				
LAKE OF THE WOODS	4,492	---	---	---	---	---	---	---	500,000	170,763
LE SUEUR	25,645	2,620,000	---	---	---	---	2,620,000	---	89,318	416,252
LINCOLN	6,415	2,055,000	---	632,000	---	---	2,687,000	305,000	83,070	129,546
LYON	25,462	---	---	1,905,000	---	---	1,905,000	---	3,506,072	461,114
MAHNOMEN	5,248	---	---	60,000	838,500	---	898,500	---	1,440,194	269,803
MARSHALL	10,018	---	---	726,648	---	---	726,648	---	670,000	342,600
MARTIN	21,781	1,830,000	---	260,000	---	---	2,090,000	1,245,000	319,558	365,156
MCLEOD	35,244	2,375,000	---	---	---	3,402,496	5,777,496	---	415,000	1,073,809
MEEKER	22,806	2,935,000	---	---	---	4,315,497	7,250,497	---	2,332,104	694,488
MILLE LACS	22,954	4,570,000	---	---	---	1,615,000	6,185,000	---	---	892,099
MORRISON	32,183	4,895,000	4,415,000	---	3,295,000	---	12,605,000	10,190,000	668,864	744,426
MOWER	38,715	---	---	---	---	---	---	---	1,095,133	709,554
MURRAY	9,155	---	---	3,155,000	---	---	3,155,000	120,000	1,545,000	168,124
NICOLLET	30,085	4,240,000	---	---	---	---	600,000	4,840,000	---	1,344,223
NOBLES	20,748	8,005,000	---	---	---	---	---	8,005,000	---	483,163
NORMAN	7,422	---	---	150,000	---	---	---	150,000	150,000	269,419
OLMSTED	127,123	1,070,000	---	---	28,755,000	15,595,000	45,420,000	32,575,000	684,069	3,624,031
OTTER TAIL	57,564	1,340,000	---	---	---	---	---	1,340,000	---	3,024,876
PENNINGTON	13,556	2,730,000	---	---	---	---	---	2,730,000	---	157,040
PINE	26,939	---	---	---	---	---	---	---	1,468,488	391,480
PIPESTONE	9,883	3,205,000	---	---	---	---	---	3,205,000	---	145,619
POLK	31,315	---	---	7,374,000	3,510,000	---	800,000	11,684,000	740,000	718,778
POPE	11,273	---	---	---	---	---	---	---	134,580	538,560
RAMSEY	512,629	121,905,000	---	---	---	---	---	121,905,000	54,335,000	30,632,679
RED LAKE	4,292	---	---	---	---	---	---	---	---	106,806
REDWOOD	16,778	---	---	---	---	---	---	---	---	559,516
RENVILLE	17,094	3,320,000	---	---	---	---	---	3,320,000	---	874,042
RICE	57,649	3,250,000	---	---	---	---	---	3,250,000	690,000	979,781
ROCK	9,745	---	---	---	---	---	---	---	2,038,000	485,243
ROSEAU	16,349	---	---	---	---	---	---	---	---	551,098
SCOTT	94,838	26,455,000	---	20,000	---	---	---	26,475,000	6,880,000	2,660,068
SHERBURNE	68,177	4,740,000	---	---	---	7,845,000	---	12,585,000	---	1,835,725
SIBLEY	15,410	1,005,000	---	4,160,000	---	---	---	5,165,000	1,195,000	783,710
STEARNS	134,701	6,515,000	---	375,000	13,005,000	---	---	19,895,000	17,505,000	4,021,170
STEELE	34,106	14,710,000	---	---	---	3,870,000	---	18,580,000	5,965,000	721,400
STEVENS	10,039	---	---	---	---	---	---	---	7,641	218,405
ST. LOUIS	199,999	15,525,000	---	---	2,360,000	---	---	17,885,000	1,375,000	36,913,799
SWIFT	11,886	---	---	1,275,000	280,000	840,000	---	2,395,000	280,000	485,781

Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2001

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
TODD	24,514	310,000	---	---	---	---	---	310,000	---	823,461	1,014,060
TRAVERSE	4,048	1,455,000	---	---	---	---	---	1,455,000	---	302,289	221,400
WABASHA	21,725	185,000	---	---	---	---	---	185,000	---	608,394	742,240
WADENA	13,730	---	---	---	---	---	---	---	---	54,750	538,596
WASECA	19,554	4,845,000	---	---	---	---	1,420,000	6,265,000	1,070,000	69,940	827,404
WASHINGTON	206,027	30,520,000	---	365,000	---	62,116,029	---	93,001,029	48,990,000	24,287,701	4,658,979
WATONWAN	11,844	2,500,000	---	---	---	---	---	2,500,000	---	296,256	549,313
WILKIN	7,081	60,000	---	---	---	---	---	60,000	60,000	---	187,565
WINONA	50,029	5,060,000	---	---	---	---	---	5,060,000	---	177,487	880,024
WRIGHT	94,496	13,865,000	---	---	12,935,000	---	---	26,800,000	21,465,000	317,500	1,705,206
YELLOW MEDICINE	11,016	3,460,000	---	---	---	---	---	3,460,000	---	209,146	316,580
TOTAL	<u>4,977,976</u>	<u>866,886,489</u>	<u>12,470,000</u>	<u>46,233,463</u>	<u>265,899,942</u>	<u>150,485,288</u>	<u>16,305,000</u>	<u>1,358,280,182</u>	<u>363,857,620</u>	<u>255,758,322</u>	<u>276,751,548</u>

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

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

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

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	735,675	14,774,237	15,509,912	858,462	15,909,859	16,768,321	8.1%	16,941,635	99.0%
ANOKA	49,291,667	2,361,672	51,653,339	49,484,593	(1,545,111)	47,939,482	-7.2%	178,013,056	26.9%
BECKER	3,307,095	14,692,799	17,999,894	4,882,490	13,997,374	18,879,864	4.9%	25,185,270	75.0%
BELTRAMI	12,417,980	9,456,085	21,874,065	13,666,695	12,689,146	26,355,841	20.5%	36,887,350	71.4%
BENTON	1,103,191	8,990,265	10,093,456	1,359,248	7,367,628	8,726,876	-13.5%	20,314,274	43.0%
BIG STONE	1,835,744	4,930,644	6,766,388	1,992,411	5,482,629	7,475,040	10.5%	5,795,639	129.0%
BLUE EARTH	47,275,004	---	47,275,004	58,152,391	---	58,152,391	23.0%	32,958,989	176.4%
BROWN	3,260,970	6,315,797	9,576,767	3,127,689	7,534,941	10,662,630	11.3%	17,920,010	59.5%
CARLTON	1,595,022	6,505,654	8,100,676	1,783,238	8,823,408	10,606,646	30.9%	27,054,730	39.2%
CARVER	32,005,226	7,964,160	39,969,386	36,548,429	8,901,456	45,449,885	13.7%	49,707,373	91.4%
CASS	7,195,593	7,525,772	14,721,365	12,092,878	5,311,770	17,404,648	18.2%	29,447,966	59.1%
CHIPPEWA	6,856,419	5,143,419	11,999,838	7,405,107	5,108,390	12,513,497	4.3%	11,215,074	111.6%
CHISAGO	7,227,027	802,887	8,029,914	7,154,241	2,289,307	9,443,548	17.6%	30,214,514	31.3%
CLAY	9,213,136	146,860	9,359,996	8,776,740	190,832	8,967,572	-4.2%	31,311,568	28.6%
CLEARWATER	2,168,535	5,575,297	7,743,832	2,800,444	5,797,598	8,598,042	11.0%	9,939,767	86.5%
COOK	1,809,569	7,105,681	8,915,250	1,781,808	7,952,660	9,734,468	9.2%	11,460,954	84.9%
COTTONWOOD	493,936	5,081,587	5,575,523	474,960	5,790,914	6,265,874	12.4%	9,871,950	63.5%
CROW WING	84,505	14,188,451	14,272,956	231,561	17,864,783	18,096,344	26.8%	35,936,385	50.4%
DAKOTA	98,340,596	---	98,340,596	125,545,574	960	125,546,534	27.7%	191,288,500	65.6%
DODGE	3,363,835	2,193,940	5,557,775	3,697,826	2,525,281	6,223,107	12.0%	11,623,623	53.5%
DOUGLAS	4,202,010	1,958,980	6,160,990	4,676,429	2,565,275	7,241,704	17.5%	23,276,061	31.1%
FARIBAULT	1,983,070	1,902,608	3,885,678	1,766,743	2,115,111	3,881,854	-0.1%	8,856,887	43.8%
FILLMORE	4,953,746	2,581,721	7,535,467	4,802,560	2,458,297	7,260,857	-3.6%	12,905,880	56.3%
FREEBORN	7,205,541	9,253,222	16,458,763	7,382,882	7,993,301	15,376,183	-6.6%	21,794,827	70.5%
GOODHUE	393,913	4,590,912	4,984,825	1,642,091	9,010,401	10,652,492	113.7%	29,765,399	35.8%
GRANT	1,803,562	543,895	2,347,457	1,653,991	953,861	2,607,852	11.1%	7,041,944	37.0%
HENNEPIN	46,761,513	180,218,955	226,980,468	43,118,476	204,666,083	247,784,559	9.2%	899,455,058	27.5%
HOUSTON	3,526,075	3,604,664	7,130,739	3,793,278	3,135,390	6,928,668	-2.8%	13,570,374	51.1%
HUBBARD	3,534,262	3,081,628	6,615,890	5,047,299	2,524,006	7,571,305	14.4%	14,983,535	50.5%
ISANTI	145,787	5,378,700	5,524,487	163,899	6,328,753	6,492,652	17.5%	22,072,769	29.4%
ITASCA	---	23,140,798	23,140,798	---	25,621,908	25,621,908	10.7%	43,091,059	59.5%
JACKSON	855,094	6,205,241	7,060,335	3,220,102	4,150,231	7,370,333	4.4%	10,682,627	69.0%
KANABEC	579,658	2,763,277	3,342,935	393,020	3,133,918	3,526,938	5.5%	11,838,188	29.8%
KANDIYOHI	---	16,024,302	16,024,302	---	19,213,741	19,213,741	19.9%	36,241,833	53.0%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KITTSOY	3,338,440	1,766,440	5,104,880	4,117,820	1,927,189	6,045,009	18.4%	5,677,353	106.5%
KOOCHICHING	9,835,172	2,670,779	12,505,951	9,431,008	2,781,579	12,212,587	-2.3%	15,043,908	81.2%
LAC QUI PARLE	2,445,238	4,547,581	6,992,819	3,795,238	3,589,089	7,384,327	5.6%	6,531,829	113.1%
LAKE	3,336,000	8,157,246	11,493,246	3,534,761	9,288,809	12,823,570	11.6%	13,966,323	91.8%
LAKE OF THE WOODS	3,183,066	249,801	3,432,867	2,686,320	431,344	3,117,664	-9.2%	7,823,242	39.9%
LE SUEUR	7,853,448	(72,167)	7,781,281	8,565,458	(97,658)	8,467,800	8.8%	15,901,390	53.3%
LINCOLN	287,082	4,208,217	4,495,299	178,791	4,376,962	4,555,753	1.3%	6,208,273	73.4%
LYON	942,283	5,211,084	6,153,367	898,851	4,916,056	5,814,907	-5.5%	10,867,916	53.5%
MAHNOMEN	928,568	3,270,684	4,199,252	91,672	3,767,913	3,859,585	-8.1%	7,693,689	50.2%
MARSHALL	1,071,247	3,231,979	4,303,226	553,720	3,451,108	4,004,828	-6.9%	9,383,253	42.7%
MARTIN	173,069	6,897,736	7,070,805	---	6,934,712	6,934,712	-1.9%	10,666,647	65.0%
MCLEOD	13,656,037	375,043	14,031,080	13,650,022	516,114	14,166,136	1.0%	23,768,662	59.6%
MEEKER	3,049,785	4,913,212	7,962,997	3,396,979	4,866,053	8,263,032	3.8%	13,808,074	59.8%
MILLE LACS	4,248,015	5,135,879	9,383,894	4,540,381	5,076,620	9,617,001	2.5%	17,041,362	56.4%
MORRISON	3,360,678	8,558,714	11,919,392	4,150,822	7,702,530	11,853,352	-0.6%	21,559,680	55.0%
MOWER	15,778,642	17,588,295	33,366,937	18,870,159	16,050,860	34,921,019	4.7%	25,524,200	136.8%
MURRAY	928,080	4,102,860	5,030,940	4,303,311	1,455,216	5,758,527	14.5%	9,201,121	62.6%
NICOLLET	4,233,169	4,438,580	8,671,749	4,878,471	3,410,949	8,289,420	-4.4%	17,988,019	46.1%
NOBLES	4,675,790	4,635,364	9,311,154	3,509,952	5,546,000	9,055,952	-2.7%	13,153,120	68.9%
NORMAN	672,905	2,680,441	3,353,346	620,526	3,837,949	4,458,475	33.0%	6,524,593	68.3%
OLMSTED	20,175,218	60,718	20,235,936	12,749,908	7,779,747	20,529,655	1.5%	95,170,543	21.6%
OTTER TAIL	10,328,997	9,988,339	20,317,336	11,418,835	12,117,806	23,536,641	15.8%	34,061,978	69.1%
PENNINGTON	885,638	2,219,887	3,105,525	895,914	2,627,610	3,523,524	13.5%	10,408,092	33.9%
PINE	137,746	4,922,186	5,059,932	318,167	4,886,854	5,205,021	2.9%	22,038,692	23.6%
PIPESTONE	603,067	7,739,845	8,342,912	629,229	8,223,114	8,852,343	6.1%	7,541,369	117.4%
POLK	---	12,222,453	12,222,453	---	16,798,808	16,798,808	37.4%	28,291,332	59.4%
POPE	2,088,694	2,758,105	4,846,799	2,194,705	3,217,832	5,412,537	11.7%	8,736,218	62.0%
RAMSEY	120,453,992	29,720,994	150,174,986	122,047,144	29,983,769	152,030,913	1.2%	423,822,735	35.9%
RED LAKE	2,165,285	1,689,401	3,854,686	2,169,093	1,594,365	3,763,458	-2.4%	4,907,681	76.7%
REDWOOD	8,717,607	1,229,804	9,947,411	9,346,757	1,340,790	10,687,547	7.4%	12,650,191	84.5%
RENVILLE	4,516,357	6,753,055	11,269,412	4,584,805	5,819,601	10,404,406	-7.7%	18,309,787	56.8%
RICE	13,438,582	4,247,236	17,685,818	15,066,706	3,231,691	18,298,397	3.5%	28,048,558	65.2%
ROCK	2,085,000	3,382,226	5,467,226	2,085,000	4,046,997	6,131,997	12.2%	6,633,908	92.4%
ROSEAU	4,129,819	3,595,962	7,725,781	4,240,291	3,684,514	7,924,805	2.6%	9,732,802	81.4%

Table 9
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SCOTT	35,924,308	1,250,418	37,174,726	37,381,670	1,150,976	38,532,646	3.7%	49,344,271	78.1%
SHERBURNE	13,875,474	4,570,177	18,445,651	15,852,234	3,210,398	19,062,632	3.3%	36,286,174	52.5%
SIBLEY	6,076,963	564,900	6,641,863	7,832,038	747,966	8,580,004	29.2%	12,412,683	69.1%
STEARNS	11,275,169	1,004,429	12,279,598	12,104,029	1,183,711	13,287,740	8.2%	63,725,242	20.9%
STEELE	6,132,037	1,916,677	8,048,714	6,521,861	1,597,104	8,118,965	0.9%	20,657,105	39.3%
STEVENS	1,449,066	5,205,003	6,654,069	1,330,683	5,576,603	6,907,286	3.8%	7,629,077	90.5%
ST. LOUIS	42,031,173	4,833,641	46,864,814	49,791,827	6,557,295	56,349,122	20.2%	172,142,729	32.3%
SWIFT	3,948,140	2,150,835	6,098,975	3,502,662	1,428,183	4,930,845	-19.2%	10,725,230	46.0%
TODD	6,127,504	796,609	6,924,113	6,610,852	356,655	6,967,507	0.6%	18,465,426	37.7%
TRAVERSE	---	2,269,872	2,269,872	25,500	2,414,513	2,440,013	7.5%	6,139,886	39.7%
WABASHA	4,879,646	1,876,310	6,755,956	4,026,800	3,147,422	7,174,222	6.2%	12,615,325	56.9%
WADENA	1,623,820	1,925,441	3,549,261	1,495,052	2,075,349	3,570,401	0.6%	11,297,974	31.6%
WASECA	4,115,978	5,223,293	9,339,271	4,318,404	5,485,031	9,803,435	5.0%	12,912,257	75.9%
WASHINGTON	9,256,506	18,479,445	27,735,951	11,758,125	19,962,598	31,720,723	14.4%	110,043,388	28.8%
WATONWAN	3,259,671	1,657,266	4,916,937	3,367,576	1,874,245	5,241,821	6.6%	11,571,738	45.3%
WILKIN	1,782,376	4,824,772	6,607,148	1,696,201	4,498,367	6,194,568	-6.2%	8,266,805	74.9%
WINONA	6,733,750	5,999,954	12,733,704	7,627,209	7,860,286	15,487,495	21.6%	27,106,523	57.1%
WRIGHT	10,961,523	1,109,275	12,070,798	11,671,605	1,669,798	13,341,403	10.5%	48,378,181	27.6%
YELLOW MEDICINE	1,336,068	8,305,168	9,641,236	681,662	7,965,850	8,647,512	-10.3%	8,507,019	101.7%
Total	<u>810,036,844</u>	<u>642,065,574</u>	<u>1,452,102,418</u>	<u>886,594,361</u>	<u>699,809,343</u>	<u>1,586,403,704</u>	<u>9.2%</u>	<u>3,555,578,641</u>	<u>44.6%</u>

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures
By Percentage

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Low Fund Balance									
STEARNS	11,275,169	1,004,429	12,279,598	12,104,029	1,183,711	13,287,740	8.2%	63,725,242	20.9%
OLMSTED	20,175,218	60,718	20,235,936	12,749,908	7,779,747	20,529,655	1.5%	95,170,543	21.6%
PINE	137,746	4,922,186	5,059,932	318,167	4,886,854	5,205,021	2.9%	22,038,692	23.6%
ANOKA	49,291,667	2,361,672	51,653,339	49,484,593	(1,545,111)	47,939,482	-7.2%	178,013,056	26.9%
HENNEPIN	46,761,513	180,218,955	226,980,468	43,118,476	204,666,083	247,784,559	9.2%	899,455,058	27.5%
WRIGHT	10,961,523	1,109,275	12,070,798	11,671,605	1,669,798	13,341,403	10.5%	48,378,181	27.6%
CLAY	9,213,136	146,860	9,359,996	8,776,740	190,832	8,967,572	-4.2%	31,311,568	28.6%
WASHINGTON	9,256,506	18,479,445	27,735,951	11,758,125	19,962,598	31,720,723	14.4%	110,043,388	28.8%
ISANTI	145,787	5,378,700	5,524,487	163,899	6,328,753	6,492,652	17.5%	22,072,769	29.4%
KANABEC	579,658	2,763,277	3,342,935	393,020	3,133,918	3,526,938	5.5%	11,838,188	29.8%
DOUGLAS	4,202,010	1,958,980	6,160,990	4,676,429	2,565,275	7,241,704	17.5%	23,276,061	31.1%
CHISAGO	7,227,027	802,887	8,029,914	7,154,241	2,289,307	9,443,548	17.6%	30,214,514	31.3%
WADENA	1,623,820	1,925,441	3,549,261	1,495,052	2,075,349	3,570,401	0.6%	11,297,974	31.6%
ST. LOUIS	42,031,173	4,833,641	46,864,814	49,791,827	6,557,295	56,349,122	20.2%	172,142,729	32.3%
PENNINGTON	885,638	2,219,887	3,105,525	895,914	2,627,610	3,523,524	13.5%	10,408,092	33.9%
Acceptable Fund Balance									
GOODHUE	393,913	4,590,912	4,984,825	1,642,091	9,010,401	10,652,492	113.7%	29,765,399	35.8%
RAMSEY	120,453,992	29,720,994	150,174,986	122,047,144	29,983,769	152,030,913	1.2%	423,822,735	35.9%
GRANT	1,803,562	543,895	2,347,457	1,653,991	953,861	2,607,852	11.1%	7,041,944	37.0%
TODD	6,127,504	796,609	6,924,113	6,610,852	356,655	6,967,507	0.6%	18,465,426	37.7%
CARLTON	1,595,022	6,505,654	8,100,676	1,783,238	8,823,408	10,606,646	30.9%	27,054,730	39.2%
STEELE	6,132,037	1,916,677	8,048,714	6,521,861	1,597,104	8,118,965	0.9%	20,657,105	39.3%
TRAVERSE	---	2,269,872	2,269,872	25,500	2,414,513	2,440,013	7.5%	6,139,886	39.7%
LAKE OF THE WOODS	3,183,066	249,801	3,432,867	2,686,320	431,344	3,117,664	-9.2%	7,823,242	39.9%
MARSHALL	1,071,247	3,231,979	4,303,226	553,720	3,451,108	4,004,828	-6.9%	9,383,253	42.7%
BENTON	1,103,191	8,990,265	10,093,456	1,359,248	7,367,628	8,726,876	-13.5%	20,314,274	43.0%
FARIBAUT	1,983,070	1,902,608	3,885,678	1,766,743	2,115,111	3,881,854	-0.1%	8,856,887	43.8%
WATONWAN	3,259,671	1,657,266	4,916,937	3,367,576	1,874,245	5,241,821	6.6%	11,571,738	45.3%
SWIFT	3,948,140	2,150,835	6,098,975	3,502,662	1,428,183	4,930,845	-19.2%	10,725,230	46.0%
NICOLLET	4,233,169	4,438,580	8,671,749	4,878,471	3,410,949	8,289,420	-4.4%	17,988,019	46.1%
Moderately High Fund Balance									
MAHNOMEN	928,568	3,270,684	4,199,252	91,672	3,767,913	3,859,585	-8.1%	7,693,689	50.2%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures
By Percentage

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CROW WING	84,505	14,188,451	14,272,956	231,561	17,864,783	18,096,344	26.8%	35,936,385	50.4%
HUBBARD	3,534,262	3,081,628	6,615,890	5,047,299	2,524,006	7,571,305	14.4%	14,983,535	50.5%
HOUSTON	3,526,075	3,604,664	7,130,739	3,793,278	3,135,390	6,928,668	-2.8%	13,570,374	51.1%
SHERBURNE	13,875,474	4,570,177	18,445,651	15,852,234	3,210,398	19,062,632	3.3%	36,286,174	52.5%
KANDIYOHI	---	16,024,302	16,024,302	---	19,213,741	19,213,741	19.9%	36,241,833	53.0%
LE SUEUR	7,853,448	(72,167)	7,781,281	8,565,458	(97,658)	8,467,800	8.8%	15,901,390	53.3%
LYON	942,283	5,211,084	6,153,367	898,851	4,916,056	5,814,907	-5.5%	10,867,916	53.5%
DODGE	3,363,835	2,193,940	5,557,775	3,697,826	2,525,281	6,223,107	12.0%	11,623,623	53.5%
MORRISON	3,360,678	8,558,714	11,919,392	4,150,822	7,702,530	11,853,352	-0.6%	21,559,680	55.0%
FILLMORE	4,953,746	2,581,721	7,535,467	4,802,560	2,458,297	7,260,857	-3.6%	12,905,880	56.3%
MILLE LACS	4,248,015	5,135,879	9,383,894	4,540,381	5,076,620	9,617,001	2.5%	17,041,362	56.4%
RENVILLE	4,516,357	6,753,055	11,269,412	4,584,805	5,819,601	10,404,406	-7.7%	18,309,787	56.8%
WABASHA	4,879,646	1,876,310	6,755,956	4,026,800	3,147,422	7,174,222	6.2%	12,615,325	56.9%
WINONA	6,733,750	5,999,954	12,733,704	7,627,209	7,860,286	15,487,495	21.6%	27,106,523	57.1%
CASS	7,195,593	7,525,772	14,721,365	12,092,878	5,311,770	17,404,648	18.2%	29,447,966	59.1%
POLK	---	12,222,453	12,222,453	---	16,798,808	16,798,808	37.4%	28,291,332	59.4%
ITASCA	---	23,140,798	23,140,798	---	25,621,908	25,621,908	10.7%	43,091,059	59.5%
BROWN	3,260,970	6,315,797	9,576,767	3,127,689	7,534,941	10,662,630	11.3%	17,920,010	59.5%
MCLEOD	13,656,037	375,043	14,031,080	13,650,022	516,114	14,166,136	1.0%	23,768,662	59.6%
MEEKER	3,049,785	4,913,212	7,962,997	3,396,979	4,866,053	8,263,032	3.8%	13,808,074	59.8%
POPE	2,088,694	2,758,105	4,846,799	2,194,705	3,217,832	5,412,537	11.7%	8,736,218	62.0%
MURRAY	928,080	4,102,860	5,030,940	4,303,311	1,455,216	5,758,527	14.5%	9,201,121	62.6%
COTTONWOOD	493,936	5,081,587	5,575,523	474,960	5,790,914	6,265,874	12.4%	9,871,950	63.5%
High Fund Balance									
MARTIN	173,069	6,897,736	7,070,805	---	6,934,712	6,934,712	-1.9%	10,666,647	65.0%
RICE	13,438,582	4,247,236	17,685,818	15,066,706	3,231,691	18,298,397	3.5%	28,048,558	65.2%
DAKOTA	98,340,596	---	98,340,596	125,545,574	960	125,546,534	27.7%	191,288,500	65.6%
NORMAN	672,905	2,680,441	3,353,346	620,526	3,837,949	4,458,475	33.0%	6,524,593	68.3%
NOBLES	4,675,790	4,635,364	9,311,154	3,509,952	5,546,000	9,055,952	-2.7%	13,153,120	68.9%
JACKSON	855,094	6,205,241	7,060,335	3,220,102	4,150,231	7,370,333	4.4%	10,682,627	69.0%
OTTER TAIL	10,328,997	9,988,339	20,317,336	11,418,835	12,117,806	23,536,641	15.8%	34,061,978	69.1%
SIBLEY	6,076,963	564,900	6,641,863	7,832,038	747,966	8,580,004	29.2%	12,412,683	69.1%
FREEBORN	7,205,541	9,253,222	16,458,763	7,382,882	7,993,301	15,376,183	-6.6%	21,794,827	70.5%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 2000 to 2001
2001 Unreserved Fund Balances as a Percent of 2001 Total Current Expenditures
By Percentage

County	December 31, 2000			December 31, 2001			2000/2001 Percent Change	2001 Total Current Expenditures	2001 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BELTRAMI	12,417,980	9,456,085	21,874,065	13,666,695	12,689,146	26,355,841	20.5%	36,887,350	71.4%
LINCOLN	287,082	4,208,217	4,495,299	178,791	4,376,962	4,555,753	1.3%	6,208,273	73.4%
WILKIN	1,782,376	4,824,772	6,607,148	1,696,201	4,498,367	6,194,568	-6.2%	8,266,805	74.9%
BECKER	3,307,095	14,692,799	17,999,894	4,882,490	13,997,374	18,879,864	4.9%	25,185,270	75.0%
WASECA	4,115,978	5,223,293	9,339,271	4,318,404	5,485,031	9,803,435	5.0%	12,912,257	75.9%
RED LAKE	2,165,285	1,689,401	3,854,686	2,169,093	1,594,365	3,763,458	-2.4%	4,907,681	76.7%
SCOTT	35,924,308	1,250,418	37,174,726	37,381,670	1,150,976	38,532,646	3.7%	49,344,271	78.1%
KOOCHICHING	9,835,172	2,670,779	12,505,951	9,431,008	2,781,579	12,212,587	-2.3%	15,043,908	81.2%
ROSEAU	4,129,819	3,595,962	7,725,781	4,240,291	3,684,514	7,924,805	2.6%	9,732,802	81.4%
REDWOOD	8,717,607	1,229,804	9,947,411	9,346,757	1,340,790	10,687,547	7.4%	12,650,191	84.5%
COOK	1,809,569	7,105,681	8,915,250	1,781,808	7,952,660	9,734,468	9.2%	11,460,954	84.9%
CLEARWATER	2,168,535	5,575,297	7,743,832	2,800,444	5,797,598	8,598,042	11.0%	9,939,767	86.5%
STEVENS	1,449,066	5,205,003	6,654,069	1,330,683	5,576,603	6,907,286	3.8%	7,629,077	90.5%
CARVER	32,005,226	7,964,160	39,969,386	36,548,429	8,901,456	45,449,885	13.7%	49,707,373	91.4%
LAKE	3,336,000	8,157,246	11,493,246	3,534,761	9,288,809	12,823,570	11.6%	13,966,323	91.8%
ROCK	2,085,000	3,382,226	5,467,226	2,085,000	4,046,997	6,131,997	12.2%	6,633,908	92.4%
AITKIN	735,675	14,774,237	15,509,912	858,462	15,909,859	16,768,321	8.1%	16,941,635	99.0%
Very High Fund Balance									
YELLOW MEDICINE	1,336,068	8,305,168	9,641,236	681,662	7,965,850	8,647,512	-10.3%	8,507,019	101.7%
KITSON	3,338,440	1,766,440	5,104,880	4,117,820	1,927,189	6,045,009	18.4%	5,677,353	106.5%
CHIPPEWA	6,856,419	5,143,419	11,999,838	7,405,107	5,108,390	12,513,497	4.3%	11,215,074	111.6%
LAC QUI PARLE	2,445,238	4,547,581	6,992,819	3,795,238	3,589,089	7,384,327	5.6%	6,531,829	113.1%
PIPESTONE	603,067	7,739,845	8,342,912	629,229	8,223,114	8,852,343	6.1%	7,541,369	117.4%
BIG STONE	1,835,744	4,930,644	6,766,388	1,992,411	5,482,629	7,475,040	10.5%	5,795,639	129.0%
MOWER	15,778,642	17,588,295	33,366,937	18,870,159	16,050,860	34,921,019	4.7%	25,524,200	136.8%
Extremely High Fund Balance									
BLUE EARTH	47,275,004	---	47,275,004	58,152,391	---	58,152,391	23.0%	32,958,989	176.4%
Total	810,036,844	642,065,574	1,452,102,418	886,594,361	699,809,343	1,586,403,704	9.2%	3,555,578,641	44.6%

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**RANKING OF PER CAPITA
EXPENDITURE
AND OUTSTANDING DEBT TABLES**

Definitions of Expenditure Categories and Long-term Debt

Table 11: *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 12: *Current Public Safety Expenditures*. Public safety expenditures are those expenditures that are related to the protection of persons and property. The sheriff and corrections departments are two of the largest expenditure items in this category.

Table 13: *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 14: *Current Sanitation Expenditures*. Sanitation expenditures are for the collection and disposal of refuse, recycling, and composting.

Table 15: *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 16: *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 17: *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 18: *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 19: *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 20: *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 21: *Total Current Expenditures*. Total current expenditures are the total of all expenses relating to current operations.

Table 22: *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 23: *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 24: *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.

Table 11
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$2,353,610	\$455
LAKE	11,083	3,282,593	296
LAKE OF THE WOODS	4,492	1,157,986	258
RENVILLE	17,094	4,242,209	248
MAHNOMEN	5,248	1,219,900	232
KITTSO	5,182	1,189,121	229
TRAVERSE	4,048	888,736	220
AITKIN	15,434	3,085,650	200
NICOLLET	30,085	5,832,009	194
MURRAY	9,155	1,741,959	190
GRANT	6,280	1,192,835	190
POPE	11,273	2,059,009	183
SCOTT	94,838	17,146,170	181
KOOCHICHING	14,160	2,551,101	180
CARVER	73,305	12,769,354	174
CLEARWATER	8,416	1,437,583	171
RAMSEY	512,629	83,978,336	164
CARLTON	32,146	5,152,829	160
WILKIN	7,081	1,121,381	158
BIG STONE	5,751	900,502	157
SIBLEY	15,410	2,405,813	156
CHIPPEWA	13,041	2,020,415	155
HENNEPIN	1,123,420	174,031,751	155
CASS	27,650	4,188,313	151
WASECA	19,554	2,949,200	151
GOODHUE	44,664	6,723,843	151
WATONWAN	11,844	1,779,956	150
LINCOLN	6,415	962,122	150
RED LAKE	4,292	637,062	148
HUBBARD	18,459	2,678,182	145
MARSHALL	10,018	1,442,897	144
CROW WING	56,281	7,956,230	141
MILLE LACS	22,954	3,230,464	141
JACKSON	11,195	1,537,987	137
OLMSTED	127,123	17,100,611	135
KANABEC	15,285	2,054,712	134
ISANTI	32,332	4,342,550	134
SHERBURNE	68,177	9,044,869	133
ST. LOUIS	199,999	26,253,209	131
STEELE	34,106	4,430,560	130
NORMAN	7,422	959,443	129
MCLEOD	35,244	4,488,622	127
WASHINGTON	206,027	26,114,411	127
WINONA	50,029	6,338,401	127
STEVENS	10,039	1,267,457	126
ITASCA	44,036	5,498,557	125
ROCK	9,745	1,215,081	125
CHISAGO	43,090	5,333,049	124

Table 11
Ranking of County Per Capita Current General Government Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HOUSTON	19,868	2,446,393	123
MARTIN	21,781	2,649,645	122
DODGE	18,186	2,184,616	120
DOUGLAS	33,368	4,004,378	120
LE SUEUR	25,645	3,073,505	120
PIPESTONE	9,883	1,164,216	118
MORRISON	32,183	3,767,014	117
WABASHA	21,725	2,531,261	117
REDWOOD	16,778	1,953,992	116
SWIFT	11,886	1,376,909	116
BECKER	30,329	3,490,153	115
COTTONWOOD	12,048	1,379,767	115
POLK	31,315	3,581,847	114
LAC QUI PARLE	8,019	912,602	114
KANDIYOHI	41,326	4,655,802	113
FREEBORN	32,569	3,630,731	111
PENNINGTON	13,556	1,485,104	110
DAKOTA	362,348	39,556,655	109
ANOKA	302,271	32,664,210	108
TODD	24,514	2,646,600	108
FILLMORE	21,282	2,280,253	107
FARIBAULT	16,055	1,713,589	107
OTTER TAIL	57,564	6,132,609	107
YELLOW MEDICINE	11,016	1,170,926	106
PINE	26,939	2,820,023	105
MOWER	38,715	4,050,916	105
BENTON	35,286	3,681,594	104
BLUE EARTH	56,271	5,633,214	100
BELTRAMI	40,222	3,983,849	99
WADENA	13,730	1,349,663	98
BROWN	26,757	2,606,330	97
NOBLES	20,748	2,004,287	97
WRIGHT	94,496	8,800,265	93
MEEKER	22,806	2,051,743	90
RICE	57,649	5,145,142	89
STEARNS	134,701	11,512,938	85
CLAY	51,604	4,256,501	82
ROSEAU	16,349	1,344,814	82
LYON	25,462	1,824,283	72
Total for All Counties	4,977,976	\$671,806,979	\$135

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 12
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$2,321,198	\$449
MAHNOMEN	5,248	1,444,043	275
LINCOLN	6,415	1,663,147	259
LAKE	11,083	2,632,703	238
AITKIN	15,434	3,518,020	228
KITTSO	5,182	1,070,551	207
KANDIYOHI	41,326	7,774,986	188
MILLE LACS	22,954	4,000,423	174
CLEARWATER	8,416	1,419,134	169
RED LAKE	4,292	707,099	165
GOODHUE	44,664	7,093,373	159
PINE	26,939	4,246,214	158
CASS	27,650	4,168,329	151
RAMSEY	512,629	77,028,060	150
ST. LOUIS	199,999	29,882,836	149
CARVER	73,305	10,745,032	147
CARLTON	32,146	4,679,510	146
ITASCA	44,036	6,351,032	144
BELTRAMI	40,222	5,659,200	141
CHIPPEWA	13,041	1,829,544	140
PENNINGTON	13,556	1,872,329	138
LAKE OF THE WOODS	4,492	617,804	138
BECKER	30,329	4,094,579	135
WRIGHT	94,496	12,730,944	135
OLMSTED	127,123	16,819,023	132
KANABEC	15,285	2,015,540	132
HENNEPIN	1,123,420	146,022,597	130
MCLEOD	35,244	4,570,397	130
BENTON	35,286	4,570,216	130
ISANTI	32,332	4,108,467	127
KOOCHICHING	14,160	1,790,900	126
DOUGLAS	33,368	4,194,933	126
MARSHALL	10,018	1,253,852	125
SHERBURNE	68,177	8,393,047	123
YELLOW MEDICINE	11,016	1,341,607	122
ANOKA	302,271	36,575,629	121
JACKSON	11,195	1,352,491	121
WASHINGTON	206,027	24,841,111	121
POLK	31,315	3,761,076	120
TRAVERSE	4,048	485,586	120
DODGE	18,186	2,168,388	119
BROWN	26,757	3,173,925	119
CROW WING	56,281	6,558,148	117
POPE	11,273	1,306,425	116
GRANT	6,280	725,457	116
CHISAGO	43,090	4,975,643	115
WATONWAN	11,844	1,365,671	115
WABASHA	21,725	2,502,599	115

Table 12
Ranking of County Per Capita Current Public Safety Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
HUBBARD	18,459	2,111,949	114
PIPESTONE	9,883	1,114,892	113
MEEKER	22,806	2,491,112	109
BIG STONE	5,751	626,937	109
WILKIN	7,081	759,802	107
FARIBAULT	16,055	1,715,863	107
WASECA	19,554	2,069,392	106
STEELE	34,106	3,587,497	105
MARTIN	21,781	2,271,752	104
CLAY	51,604	5,301,551	103
SWIFT	11,886	1,214,875	102
FILLMORE	21,282	2,141,983	101
SIBLEY	15,410	1,541,252	100
OTTER TAIL	57,564	5,712,221	99
RICE	57,649	5,679,537	99
NORMAN	7,422	729,080	98
MURRAY	9,155	896,587	98
LE SUEUR	25,645	2,440,919	95
STEARNS	134,701	12,600,902	94
SCOTT	94,838	8,740,294	92
LYON	25,462	2,323,221	91
REDWOOD	16,778	1,518,301	90
MORRISON	32,183	2,861,323	89
MOWER	38,715	3,424,064	88
NOBLES	20,748	1,808,380	87
HOUSTON	19,868	1,730,321	87
WADENA	13,730	1,192,298	87
FREEBORN	32,569	2,782,326	85
BLUE EARTH	56,271	4,793,482	85
LAC QUI PARLE	8,019	678,174	85
TODD	24,514	2,028,678	83
RENVILLE	17,094	1,385,924	81
COTTONWOOD	12,048	975,431	81
ROSEAU	16,349	1,254,949	77
WINONA	50,029	3,796,703	76
DAKOTA	362,348	27,040,968	75
NICOLLET	30,085	2,206,069	73
STEVENS	10,039	718,015	72
ROCK	9,745	694,223	71
Total for All Counties	4,977,976	\$609,384,065	\$122

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 13
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
TRAVERSE	4,048	\$2,818,533	\$696
LAKE OF THE WOODS	4,492	1,809,581	403
RED LAKE	4,292	1,665,515	388
WILKIN	7,081	2,657,544	375
COOK	5,175	1,833,348	354
BIG STONE	5,751	1,945,394	338
KITTSO	5,182	1,601,422	309
MARSHALL	10,018	2,654,693	265
NORMAN	7,422	1,921,719	259
MAHNOMEN	5,248	1,357,370	259
LAC QUI PARLE	8,019	2,051,503	256
LINCOLN	6,415	1,637,924	255
GRANT	6,280	1,410,800	225
WATONWAN	11,844	2,637,704	223
ITASCA	44,036	9,610,785	218
RENVILLE	17,094	3,539,468	207
LAKE	11,083	2,290,302	207
JACKSON	11,195	2,311,215	206
MURRAY	9,155	1,885,271	206
SWIFT	11,886	2,335,128	196
CLEARWATER	8,416	1,592,096	189
HUBBARD	18,459	3,464,451	188
STEVENS	10,039	1,852,467	185
REDWOOD	16,778	2,926,522	174
AITKIN	15,434	2,636,928	171
COTTONWOOD	12,048	1,980,013	164
YELLOW MEDICINE	11,016	1,778,093	161
ROSEAU	16,349	2,484,437	152
NOBLES	20,748	3,081,902	149
SIBLEY	15,410	2,217,270	144
CHIPPEWA	13,041	1,860,113	143
PIPESTONE	9,883	1,407,395	142
HOUSTON	19,868	2,815,411	142
FARIBAULT	16,055	2,239,850	140
ROCK	9,745	1,350,145	139
PENNINGTON	13,556	1,874,268	138
ST. LOUIS	199,999	27,601,498	138
CASS	27,650	3,751,318	136
KOOCHICHING	14,160	1,790,606	126
PINE	26,939	3,395,657	126
CHISAGO	43,090	5,106,604	119
TODD	24,514	2,888,130	118
FILLMORE	21,282	2,387,473	112
CARLTON	32,146	3,557,453	111
DODGE	18,186	2,007,471	110
POPE	11,273	1,242,718	110
MARTIN	21,781	2,384,933	109
KANABEC	15,285	1,663,886	109

Table 13
Ranking of County Per Capita Current Streets and Highways Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BELTRAMI	40,222	4,297,835	107
BECKER	30,329	3,144,439	104
LYON	25,462	2,603,230	102
DOUGLAS	33,368	3,323,170	100
WADENA	13,730	1,359,630	99
MOWER	38,715	3,798,054	98
LE SUEUR	25,645	2,502,731	98
WABASHA	21,725	1,922,527	88
WASECA	19,554	1,729,058	88
POLK	31,315	2,759,446	88
BROWN	26,757	2,121,403	79
MEEKER	22,806	1,786,759	78
KANDIYOHI	41,326	3,237,579	78
FREEBORN	32,569	2,446,479	75
BENTON	35,286	2,631,780	75
MCLEOD	35,244	2,610,084	74
MILLE LACS	22,954	1,672,846	73
MORRISON	32,183	2,321,434	72
OTTER TAIL	57,564	4,107,085	71
CLAY	51,604	3,659,323	71
BLUE EARTH	56,271	3,947,308	70
STEELE	34,106	2,138,527	63
NICOLLET	30,085	1,760,355	59
CROW WING	56,281	3,269,358	58
GOODHUE	44,664	2,521,022	56
ISANTI	32,332	1,685,375	52
WRIGHT	94,496	4,739,840	50
WINONA	50,029	2,482,268	50
CARVER	73,305	3,609,506	49
OLMSTED	127,123	6,130,072	48
RICE	57,649	2,401,451	42
STEARNS	134,701	4,956,575	37
SCOTT	94,838	3,387,601	36
SHERBURNE	68,177	2,405,632	35
RAMSEY	512,629	12,981,208	25
WASHINGTON	206,027	5,119,809	25
ANOKA	302,271	7,282,200	24
HENNEPIN	1,123,420	23,272,512	21
DAKOTA	362,348	5,954,543	16
Total for All Counties	4,977,976	\$297,394,381	\$60

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 14
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LAKE OF THE WOODS	4,492	\$725,410	\$161
COOK	5,175	820,332	159
KOOCHICHING	14,160	1,217,555	86
CLEARWATER	8,416	608,869	72
CASS	27,650	1,991,356	72
GRANT	6,280	430,842	69
MORRISON	32,183	2,148,110	67
ROSEAU	16,349	1,064,957	65
BELTRAMI	40,222	2,618,403	65
SWIFT	11,886	725,268	61
KANDIYOHI	41,326	2,203,020	53
DODGE	18,186	963,411	53
POLK	31,315	1,658,879	53
NORMAN	7,422	356,149	48
MAHNOMEN	5,248	250,278	48
WADENA	13,730	607,890	44
BECKER	30,329	1,130,299	37
BIG STONE	5,751	213,139	37
ROCK	9,745	347,647	36
HOUSTON	19,868	689,302	35
WILKIN	7,081	234,631	33
CARLTON	32,146	1,062,842	33
CHIPPEWA	13,041	394,716	30
WASECA	19,554	591,663	30
RICE	57,649	1,738,947	30
ITASCA	44,036	1,298,902	29
FILLMORE	21,282	581,565	27
MCLEOD	35,244	960,608	27
RAMSEY	512,629	13,587,652	27
RED LAKE	4,292	110,007	26
LAKE	11,083	279,265	25
MURRAY	9,155	227,246	25
POPE	11,273	274,811	24
RENVILLE	17,094	412,880	24
ANOKA	302,271	7,127,574	24
BLUE EARTH	56,271	1,316,635	23
AITKIN	15,434	347,845	23
BROWN	26,757	600,111	22
LINCOLN	6,415	136,129	21
KITTSOON	5,182	103,958	20
STEELE	34,106	674,513	20
GOODHUE	44,664	804,580	18
WINONA	50,029	887,495	18
COTTONWOOD	12,048	209,980	17
PINE	26,939	459,242	17
LAC QUI PARLE	8,019	133,428	17
CHISAGO	43,090	690,945	16
WATONWAN	11,844	184,957	16

Table 14
Ranking of County Per Capita Current Sanitation Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
PIPESTONE	9,883	148,432	15
REDWOOD	16,778	249,346	15
NOBLES	20,748	302,168	15
MILLE LACS	22,954	311,393	14
ISANTI	32,332	436,598	14
MOWER	38,715	513,488	13
STEVENS	10,039	124,997	12
DAKOTA	362,348	4,435,314	12
MARSHALL	10,018	120,406	12
KANABEC	15,285	182,776	12
SIBLEY	15,410	183,985	12
LYON	25,462	302,350	12
JACKSON	11,195	127,860	11
PENNINGTON	13,556	153,580	11
FREEBORN	32,569	356,501	11
TRAVERSE	4,048	44,234	11
SHERBURNE	68,177	727,769	11
YELLOW MEDICINE	11,016	105,864	10
MARTIN	21,781	197,885	9
NICOLLET	30,085	257,252	9
FARIBAULT	16,055	126,570	8
MEEKER	22,806	170,578	7
LE SUEUR	25,645	160,376	6
BENTON	35,286	169,193	5
WRIGHT	94,496	443,132	5
STEARNS	134,701	258,885	2
WABASHA	21,725	15,827	1
CLAY	51,604	3,468	0
ST. LOUIS	199,999	5,116	0
CARVER	73,305	0	0
CROW WING	56,281	0	0
DOUGLAS	33,368	0	0
HENNEPIN	1,123,420	0	0
HUBBARD	18,459	0	0
OLMSTED	127,123	0	0
OTTER TAIL	57,564	0	0
SCOTT	94,838	0	0
TODD	24,514	0	0
WASHINGTON	206,027	0	0
Total for All Counties	3,163,077	\$66,839,586	\$21

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 15
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
GRANT	6,280	\$662,527	\$105
KANABEC	15,285	1,451,577	95
WILKIN	7,081	652,417	92
WADENA	13,730	1,113,087	81
GOODHUE	44,664	3,319,514	74
SIBLEY	15,410	1,129,417	73
KOOCHICHING	14,160	1,021,839	72
POLK	31,315	2,249,809	72
DOUGLAS	33,368	2,333,359	70
TODD	24,514	1,613,764	66
RENVILLE	17,094	1,114,047	65
POPE	11,273	723,815	64
REDWOOD	16,778	1,044,994	62
CASS	27,650	1,707,833	62
HOUSTON	19,868	1,222,886	62
FILLMORE	21,282	1,218,463	57
HENNEPIN	1,123,420	60,197,478	54
BELTRAMI	40,222	2,134,584	53
CARLTON	32,146	1,672,219	52
OLMSTED	127,123	6,611,836	52
WABASHA	21,725	1,119,663	52
COOK	5,175	265,544	51
BROWN	26,757	1,364,099	51
LE SUEUR	25,645	1,299,362	51
WASHINGTON	206,027	10,437,739	51
WINONA	50,029	2,443,868	49
RAMSEY	512,629	24,895,295	49
MOWER	38,715	1,802,090	47
PINE	26,939	1,228,414	46
CHISAGO	43,090	1,886,220	44
MCLEOD	35,244	1,498,802	43
MORRISON	32,183	1,298,305	40
RICE	57,649	2,253,815	39
KANDIYOHI	41,326	1,614,906	39
MEEKER	22,806	879,684	39
FREEBORN	32,569	1,177,472	36
AITKIN	15,434	501,306	32
ST. LOUIS	199,999	6,490,938	32
MILLE LACS	22,954	739,291	32
LAKE	11,083	347,953	31
WATONWAN	11,844	363,607	31
TRAVERSE	4,048	120,906	30
ISANTI	32,332	963,163	30
NICOLLET	30,085	852,447	28
ITASCA	44,036	1,241,879	28
DAKOTA	362,348	10,036,933	28
STEELE	34,106	912,371	27
OTTER TAIL	57,564	1,512,249	26

Table 15
Ranking of County Per Capita Current Health Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CARVER	73,305	1,925,334	26
DODGE	18,186	470,068	26
CROW WING	56,281	1,433,494	25
MURRAY	9,155	228,716	25
SWIFT	11,886	282,046	24
PIPESTONE	9,883	231,455	23
WRIGHT	94,496	2,166,036	23
WASECA	19,554	417,649	21
ANOKA	302,271	6,357,104	21
SHERBURNE	68,177	1,270,569	19
LAKE OF THE WOODS	4,492	83,130	19
BLUE EARTH	56,271	882,319	16
RED LAKE	4,292	64,000	15
SCOTT	94,838	1,351,675	14
STEARNS	134,701	1,828,133	14
BENTON	35,286	469,909	13
JACKSON	11,195	147,809	13
NORMAN	7,422	95,752	13
BIG STONE	5,751	67,809	12
YELLOW MEDICINE	11,016	115,232	10
STEVENS	10,039	102,101	10
LAC QUI PARLE	8,019	81,072	10
CHIPPEWA	13,041	117,388	9
COTTONWOOD	12,048	100,305	8
MAHONOMEN	5,248	38,730	7
KITTSOON	5,182	36,335	7
ROCK	9,745	65,957	7
BECKER	30,329	185,000	6
LYON	25,462	128,310	5
NOBLES	20,748	100,823	5
HUBBARD	18,459	87,570	5
MARSHALL	10,018	31,000	3
PENNINGTON	13,556	38,699	3
LINCOLN	6,415	16,060	3
CLEARWATER	8,416	1,200	0
CLAY	51,604	0	0
FARIBAULT	16,055	0	0
MARTIN	21,781	0	0
ROSEAU	16,349	0	0
Total for All Counties	4,872,187	\$193,762,575	\$40

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 16
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MAHNOMEN	5,248	\$2,883,282	\$549
CLEARWATER	8,416	3,512,348	417
HENNEPIN	1,123,420	451,283,090	402
BELTRAMI	40,222	15,678,124	390
POLK	31,315	11,862,082	379
RENVILLE	17,094	6,323,593	370
CASS	27,650	10,076,128	364
BECKER	30,329	10,987,895	362
TRAVERSE	4,048	1,441,994	356
ITASCA	44,036	15,324,266	348
OLMSTED	127,123	44,140,926	347
ST. LOUIS	199,999	68,918,646	345
GRANT	6,280	2,162,765	344
KANDIYOHI	41,326	14,168,368	343
WADENA	13,730	4,664,468	340
TODD	24,514	8,278,486	338
COTTONWOOD	12,048	4,025,219	334
RAMSEY	512,629	169,645,985	331
CLAY	51,604	16,661,258	323
JACKSON	11,195	3,590,239	321
KOOCHICHING	14,160	4,533,924	320
WATONWAN	11,844	3,766,320	318
PINE	26,939	8,444,543	313
LAKE	11,083	3,446,760	311
WILKIN	7,081	2,133,037	301
SWIFT	11,886	3,517,973	296
AITKIN	15,434	4,504,026	292
PENNINGTON	13,556	3,946,941	291
CHIPPEWA	13,041	3,762,719	289
MILLE LACS	22,954	6,606,019	288
CARLTON	32,146	9,235,411	287
FREEBORN	32,569	9,314,575	286
ISANTI	32,332	9,237,114	286
HUBBARD	18,459	5,139,139	278
STEVENS	10,039	2,791,630	278
BIG STONE	5,751	1,594,540	277
YELLOW MEDICINE	11,016	2,979,098	270
RED LAKE	4,292	1,144,090	267
MOWER	38,715	10,155,613	262
OTTER TAIL	57,564	14,957,013	260
LAKE OF THE WOODS	4,492	1,164,145	259
BROWN	26,757	6,810,150	255
NORMAN	7,422	1,877,004	253
MORRISON	32,183	8,089,232	251
CROW WING	56,281	13,817,743	246
MARSHALL	10,018	2,448,734	244
BLUE EARTH	56,271	13,712,610	244
KANABEC	15,285	3,691,239	241

Table 16
Ranking of County Per Capita Current Human Services Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
REDWOOD	16,778	4,048,869	241
COOK	5,175	1,230,546	238
PIPESTONE	9,883	2,285,576	231
ROCK	9,745	2,228,938	229
POPE	11,273	2,569,856	228
BENTON	35,286	7,890,889	224
NOBLES	20,748	4,598,079	222
ANOKA	302,271	66,977,789	222
LAC QUI PARLE	8,019	1,772,692	221
WASECA	19,554	4,319,482	221
SIBLEY	15,410	3,399,682	221
DOUGLAS	33,368	7,179,185	215
LE SUEUR	25,645	5,504,060	215
MEEKER	22,806	4,862,751	213
CHISAGO	43,090	9,137,071	212
STEELE	34,106	7,180,163	211
MCLEOD	35,244	7,373,130	209
STEARNS	134,701	27,943,134	207
CARVER	73,305	15,126,672	206
KITTSOON	5,182	1,058,847	204
DAKOTA	362,348	73,676,674	203
NICOLLET	30,085	5,996,171	199
WINONA	50,029	9,494,093	190
HOUSTON	19,868	3,758,014	189
GOODHUE	44,664	8,209,278	184
SHERBURNE	68,177	11,154,807	164
WABASHA	21,725	3,513,956	162
ROSEAU	16,349	2,583,220	158
WASHINGTON	206,027	32,389,779	157
WRIGHT	94,496	14,765,614	156
DODGE	18,186	2,809,629	154
SCOTT	94,838	14,515,762	153
FILLMORE	21,282	3,256,952	153
RICE	57,649	8,502,775	147
LINCOLN	6,415	846,250	132
MURRAY	9,155	988,190	108
LYON	25,462	2,449,075	96
MARTIN	21,781	1,729,937	79
FARIBAULT	16,055	977,857	61
Total for All Counties	4,977,976	\$1,416,755,948	\$285

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 17
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$1,209,003	\$234
PIPESTONE	9,883	705,626	71
LAKE	11,083	581,288	52
ROCK	9,745	465,172	48
DAKOTA	362,348	15,128,396	42
WATONWAN	11,844	470,814	40
ANOKA	302,271	11,855,254	39
LAKE OF THE WOODS	4,492	175,144	39
JACKSON	11,195	431,406	39
MURRAY	9,155	345,040	38
DOUGLAS	33,368	1,140,919	34
WRIGHT	94,496	3,127,408	33
NOBLES	20,748	673,733	32
RAMSEY	512,629	16,024,090	31
CARVER	73,305	2,240,554	31
WASHINGTON	206,027	6,124,994	30
AITKIN	15,434	433,564	28
CLEARWATER	8,416	234,342	28
KITTSOON	5,182	143,935	28
FARIBAULT	16,055	445,721	28
MARTIN	21,781	602,051	28
BLUE EARTH	56,271	1,450,692	26
HENNEPIN	1,123,420	28,029,958	25
COTTONWOOD	12,048	291,315	24
SHERBURNE	68,177	1,641,690	24
CHIPPEWA	13,041	296,787	23
SCOTT	94,838	2,138,105	23
LINCOLN	6,415	133,489	21
STEARNS	134,701	2,756,847	20
MARSHALL	10,018	201,412	20
WASECA	19,554	391,728	20
KOOCHICHING	14,160	271,366	19
SIBLEY	15,410	294,493	19
OLMSTED	127,123	2,314,880	18
LYON	25,462	462,968	18
ITASCA	44,036	744,955	17
RENVILLE	17,094	271,246	16
LAC QUI PARLE	8,019	125,420	16
LE SUEUR	25,645	396,928	15
POPE	11,273	173,693	15
KANDIYOHI	41,326	635,967	15
BENTON	35,286	539,370	15
WABASHA	21,725	326,799	15
RED LAKE	4,292	64,493	15
DODGE	18,186	267,276	15
MEEKER	22,806	331,062	15
TODD	24,514	352,485	14
BELTRAMI	40,222	568,314	14

Table 17
Ranking of County Per Capita Current Culture and Recreation Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BROWN	26,757	371,685	14
HUBBARD	18,459	254,090	14
CHISAGO	43,090	585,000	14
MCLEOD	35,244	466,336	13
NORMAN	7,422	98,183	13
TRAVERSE	4,048	53,131	13
MAHNOMEN	5,248	68,133	13
REDWOOD	16,778	216,645	13
YELLOW MEDICINE	11,016	140,965	13
HOUSTON	19,868	253,129	13
STEVENS	10,039	124,205	12
MORRISON	32,183	396,237	12
ROSEAU	16,349	198,005	12
BECKER	30,329	358,793	12
BIG STONE	5,751	66,466	12
MOWER	38,715	441,913	11
SWIFT	11,886	131,116	11
POLK	31,315	343,790	11
PINE	26,939	294,644	11
GRANT	6,280	63,592	10
FILLMORE	21,282	212,575	10
RICE	57,649	574,687	10
GOODHUE	44,664	436,255	10
FREEBORN	32,569	317,606	10
CARLTON	32,146	289,952	9
ISANTI	32,332	285,353	9
WINONA	50,029	423,972	8
CLAY	51,604	408,980	8
CROW WING	56,281	439,642	8
PENNINGTON	13,556	101,978	8
KANABEC	15,285	114,863	8
NICOLLET	30,085	213,941	7
OTTER TAIL	57,564	399,113	7
WILKIN	7,081	47,736	7
MILLE LACS	22,954	148,260	6
WADENA	13,730	87,261	6
ST. LOUIS	199,999	1,253,810	6
STEELE	34,106	89,535	3
CASS	27,650	10,000	0
Total for All Counties	4,977,976	\$118,813,769	\$24

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 18
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
MURRAY	9,155	\$2,729,683	\$298
CASS	27,650	3,518,689	127
AITKIN	15,434	1,857,543	120
CLEARWATER	8,416	843,161	100
LAC QUI PARLE	8,019	700,106	87
LAKE	11,083	966,248	87
RED LAKE	4,292	344,810	80
LINCOLN	6,415	510,635	80
MARSHALL	10,018	717,212	72
COTTONWOOD	12,048	839,599	70
WILKIN	7,081	474,892	67
KOOCHICHING	14,160	925,040	65
JACKSON	11,195	707,020	63
TRAVERSE	4,048	247,185	61
CHIPPEWA	13,041	794,489	61
KITTSOON	5,182	314,849	61
HUBBARD	18,459	1,109,886	60
LAKE OF THE WOODS	4,492	264,573	59
WATONWAN	11,844	636,377	54
FARIBAULT	16,055	855,857	53
COOK	5,175	268,556	52
POLK	31,315	1,572,590	50
RENVILLE	17,094	832,749	49
MAHNOMEN	5,248	253,615	48
GRANT	6,280	302,188	48
SIBLEY	15,410	738,082	48
YELLOW MEDICINE	11,016	500,222	45
NORMAN	7,422	328,967	44
STEVENS	10,039	439,594	44
ITASCA	44,036	1,915,363	43
PINE	26,939	1,137,407	42
BIG STONE	5,751	234,693	41
FREEBORN	32,569	1,328,909	41
ROSEAU	16,349	647,127	40
REDWOOD	16,778	659,245	39
PENNINGTON	13,556	529,668	39
SWIFT	11,886	444,867	37
ST. LOUIS	199,999	7,064,250	35
BELTRAMI	40,222	1,410,018	35
MARTIN	21,781	656,578	30
BROWN	26,757	792,517	30
POPE	11,273	333,137	30
WADENA	13,730	373,665	27
ROCK	9,745	263,845	27
PIPESTONE	9,883	258,616	26
BECKER	30,329	752,447	25
CARLTON	32,146	783,682	24
FILLMORE	21,282	502,909	24

Table 18
Ranking of County Per Capita Current Conservation of Natural Resources Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LYON	25,462	584,506	23
DODGE	18,186	408,574	22
KANDIYOHI	41,326	914,016	22
CROW WING	56,281	1,227,459	22
LE SUEUR	25,645	522,509	20
NOBLES	20,748	402,115	19
MEEKER	22,806	436,960	19
TODD	24,514	463,873	19
BLUE EARTH	56,271	1,059,040	19
DOUGLAS	33,368	617,577	19
STEELE	34,106	623,635	18
WASECA	19,554	352,841	18
MOWER	38,715	697,422	18
HOUSTON	19,868	324,195	16
WINONA	50,029	801,914	16
NICOLLET	30,085	456,113	15
KANABEC	15,285	228,660	15
WABASHA	21,725	315,215	15
MCLEOD	35,244	483,702	14
MORRISON	32,183	396,709	12
STEARNS	134,701	1,566,897	12
ISANTI	32,332	349,693	11
CARVER	73,305	736,012	10
CHISAGO	43,090	422,781	10
SHERBURNE	68,177	649,144	10
OTTER TAIL	57,564	489,279	8
WRIGHT	94,496	800,991	8
MILLE LACS	22,954	188,177	8
CLAY	51,604	414,992	8
GOODHUE	44,664	350,479	8
BENTON	35,286	256,823	7
RICE	57,649	387,375	7
OLMSTED	127,123	781,613	6
SCOTT	94,838	425,387	4
WASHINGTON	206,027	842,224	4
DAKOTA	362,348	1,375,803	4
ANOKA	302,271	773,050	3
RAMSEY	512,629	827,032	2
HENNEPIN	1,123,420	0	0
Total for All Counties	3,854,556	\$67,638,147	\$18

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 19
Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$1,041,556	\$201
RAMSEY	512,629	24,809,076	48
KOOCHICHING	14,160	613,161	43
MARSHALL	10,018	389,535	39
DAKOTA	362,348	13,992,144	39
CARVER	73,305	2,554,909	35
LINCOLN	6,415	220,040	34
MEEKER	22,806	691,559	30
ANOKA	302,271	8,328,973	28
YELLOW MEDICINE	11,016	289,509	26
RICE	57,649	1,364,829	24
ST. LOUIS	199,999	4,672,426	23
SIBLEY	15,410	354,001	23
WASHINGTON	206,027	4,173,321	20
CARLTON	32,146	620,832	19
ISANTI	32,332	619,607	19
SCOTT	94,838	1,639,277	17
CHISAGO	43,090	712,626	17
LAKE OF THE WOODS	4,492	72,723	16
SWIFT	11,886	181,436	15
HENNEPIN	1,123,420	16,617,672	15
LAKE	11,083	133,323	12
MAHNOMEN	5,248	55,532	11
STEVENS	10,039	99,406	10
FARIBAULT	16,055	151,334	9
HOUSTON	19,868	173,898	9
WATONWAN	11,844	102,468	9
KITTSOON	5,182	44,650	9
CLAY	51,604	423,036	8
PENNINGTON	13,556	103,616	8
GOODHUE	44,664	307,055	7
CLEARWATER	8,416	55,600	7
DODGE	18,186	112,108	6
BECKER	30,329	181,969	6
BIG STONE	5,751	33,510	6
MURRAY	9,155	52,227	6
MORRISON	32,183	175,936	5
LAC QUI PARLE	8,019	41,675	5
PIPESTONE	9,883	50,021	5
CHIPPEWA	13,041	65,471	5
KANDIYOHI	41,326	207,141	5
NORMAN	7,422	35,415	5
MILLE LACS	22,954	108,427	5
RED LAKE	4,292	18,807	4
GRANT	6,280	27,500	4
BELTRAMI	40,222	154,095	4
WABASHA	21,725	83,085	4
POLK	31,315	117,675	4

Table 19
Ranking of County Per Capita Current Housing and Economic Development Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
POPE	11,273	41,572	4
AITKIN	15,434	56,753	4
NOBLES	20,748	74,430	4
NICOLLET	30,085	102,576	3
WILKIN	7,081	22,816	3
FREEBORN	32,569	103,627	3
TRAVERSE	4,048	11,998	3
BENTON	35,286	104,500	3
BLUE EARTH	56,271	163,689	3
LYON	25,462	62,711	2
OTTER TAIL	57,564	139,611	2
TODD	24,514	55,710	2
STEARNS	134,701	300,931	2
FILLMORE	21,282	45,175	2
MOWER	38,715	75,512	2
KANABEC	15,285	28,608	2
SHERBURNE	68,177	126,499	2
WINONA	50,029	87,666	2
REDWOOD	16,778	27,461	2
ROSEAU	16,349	25,800	2
WRIGHT	94,496	134,800	1
WASECA	19,554	27,140	1
JACKSON	11,195	14,845	1
CASS	27,650	36,000	1
OLMSTED	127,123	159,723	1
DOUGLAS	33,368	34,746	1
HUBBARD	18,459	19,100	1
MARTIN	21,781	17,360	1
COTTONWOOD	12,048	8,290	1
BROWN	26,757	16,783	1
PINE	26,939	12,548	0
ROCK	9,745	2,900	0
ITASCA	44,036	11,006	0
LE SUEUR	25,645	1,000	0
CROW WING	56,281	0	0
MCLEOD	35,244	0	0
RENVILLE	17,094	0	0
STEELE	34,106	0	0
WADENA	13,730	0	0
Total for All Counties	4,821,521	\$89,228,078	\$19

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 20
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
LAKE OF THE WOODS	4,492	\$1,752,746	\$390
SWIFT	11,886	515,612	43
JACKSON	11,195	461,755	41
WADENA	13,730	550,012	40
FARIBAULT	16,055	630,246	39
MCLEOD	35,244	1,316,981	37
RED LAKE	4,292	151,798	35
CHISAGO	43,090	1,364,575	32
STEELE	34,106	1,020,304	30
BECKER	30,329	859,696	28
CLEARWATER	8,416	235,434	28
KANABEC	15,285	406,327	27
ITASCA	44,036	1,094,314	25
MAHNOMEN	5,248	122,806	23
KOOCHICHING	14,160	328,416	23
WILKIN	7,081	162,549	23
COOK	5,175	117,261	23
WATONWAN	11,844	263,864	22
PENNINGTON	13,556	301,909	22
KITTSOON	5,182	113,685	22
CROW WING	56,281	1,234,311	22
KANDIYOHI	41,326	830,048	20
BIG STONE	5,751	112,649	20
PIPESTONE	9,883	175,140	18
NORMAN	7,422	122,881	17
MOWER	38,715	565,128	15
DOUGLAS	33,368	447,794	13
WABASHA	21,725	284,393	13
FILLMORE	21,282	278,532	13
LINCOLN	6,415	82,477	13
SHERBURNE	68,177	872,148	13
DODGE	18,186	232,082	13
MARSHALL	10,018	123,512	12
POLK	31,315	384,138	12
MURRAY	9,155	106,202	12
RENVILLE	17,094	187,671	11
STEVENS	10,039	109,205	11
OTTER TAIL	57,564	612,798	11
NICOLLET	30,085	311,086	10
FREEBORN	32,569	336,601	10
GRANT	6,280	63,438	10
SIBLEY	15,410	148,688	10
BELTRAMI	40,222	382,928	10
OLMSTED	127,123	1,111,859	9
ROSEAU	16,349	129,493	8
HOUSTON	19,868	156,825	8
YELLOW MEDICINE	11,016	85,503	8
MARTIN	21,781	156,506	7

Table 20
Ranking of County Per Capita Current Miscellaneous Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
WRIGHT	94,496	669,151	7
WINONA	50,029	350,143	7
TRAVERSE	4,048	27,583	7
HUBBARD	18,459	119,168	6
CHIPPEWA	13,041	73,432	6
TODD	24,514	137,700	6
NOBLES	20,748	107,203	5
COTTONWOOD	12,048	62,031	5
LYON	25,462	127,262	5
MEEKER	22,806	105,866	5
LAC QUI PARLE	8,019	35,157	4
CLAY	51,604	182,459	4
WASECA	19,554	64,104	3
MORRISON	32,183	105,380	3
BROWN	26,757	63,007	2
MILLE LACS	22,954	36,062	2
ISANTI	32,332	44,849	1
POPE	11,273	11,182	1
LAKE	11,083	5,888	1
REDWOOD	16,778	4,816	0
DAKOTA	362,348	91,070	0
ANOKA	302,271	71,273	0
RAMSEY	512,629	46,001	0
AITKIN	15,434	0	0
BENTON	35,286	0	0
BLUE EARTH	56,271	0	0
CARLTON	32,146	0	0
CARVER	73,305	0	0
CASS	27,650	0	0
GOODHUE	44,664	0	0
HENNEPIN	1,123,420	0	0
LE SUEUR	25,645	0	0
PINE	26,939	0	0
RICE	57,649	0	0
ROCK	9,745	0	0
SCOTT	94,838	0	0
STEARNS	134,701	0	0
ST. LOUIS	199,999	0	0
WASHINGTON	206,027	0	0
Total for All Counties	2,814,257	\$23,955,113	\$9

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 21
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$11,460,954	\$2,215
LAKE OF THE WOODS	4,492	7,823,242	1,742
TRAVERSE	4,048	6,139,886	1,517
MAHNOMEN	5,248	7,693,689	1,466
LAKE	11,083	13,966,323	1,260
CLEARWATER	8,416	9,939,767	1,181
WILKIN	7,081	8,266,805	1,167
RED LAKE	4,292	4,907,681	1,143
GRANT	6,280	7,041,944	1,121
AITKIN	15,434	16,941,635	1,098
KITTSO	5,182	5,677,353	1,096
RENVILLE	17,094	18,309,787	1,071
CASS	27,650	29,447,966	1,065
KOOCHICHING	14,160	15,043,908	1,062
BIG STONE	5,751	5,795,639	1,008
MURRAY	9,155	9,201,121	1,005
ITASCA	44,036	43,091,059	979
WATONWAN	11,844	11,571,738	977
LINCOLN	6,415	6,208,273	968
JACKSON	11,195	10,682,627	954
MARSHALL	10,018	9,383,253	937
BELTRAMI	40,222	36,887,350	917
POLK	31,315	28,291,332	903
SWIFT	11,886	10,725,230	902
NORMAN	7,422	6,524,593	879
KANDIYOHI	41,326	36,241,833	877
ST. LOUIS	199,999	172,142,729	861
CHIPPEWA	13,041	11,215,074	860
CARLTON	32,146	27,054,730	842
BECKER	30,329	25,185,270	830
RAMSEY	512,629	423,822,735	827
WADENA	13,730	11,297,974	823
COTTONWOOD	12,048	9,871,950	819
PINE	26,939	22,038,692	818
LAC QUI PARLE	8,019	6,531,829	815
HUBBARD	18,459	14,983,535	812
SIBLEY	15,410	12,412,683	805
HENNEPIN	1,123,420	899,455,058	801
POPE	11,273	8,736,218	775
KANABEC	15,285	11,838,188	774
YELLOW MEDICINE	11,016	8,507,019	772
PENNINGTON	13,556	10,408,092	768
PIPESTONE	9,883	7,541,369	763
STEVENS	10,039	7,629,077	760
REDWOOD	16,778	12,650,191	754
TODD	24,514	18,465,426	753
OLMSTED	127,123	95,170,543	749
MILLE LACS	22,954	17,041,362	742

Table 21
Ranking of County Per Capita Total Current Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
CHISAGO	43,090	30,214,514	701
DOUGLAS	33,368	23,276,061	698
HOUSTON	19,868	13,570,374	683
ISANTI	32,332	22,072,769	683
ROCK	9,745	6,633,908	681
CARVER	73,305	49,707,373	678
MCLEOD	35,244	23,768,662	674
MORRISON	32,183	21,559,680	670
BROWN	26,757	17,920,010	670
FREEBORN	32,569	21,794,827	669
GOODHUE	44,664	29,765,399	666
WASECA	19,554	12,912,257	660
MOWER	38,715	25,524,200	659
DODGE	18,186	11,623,623	639
CROW WING	56,281	35,936,385	639
NOBLES	20,748	13,153,120	634
LE SUEUR	25,645	15,901,390	620
CLAY	51,604	31,311,568	607
FILLMORE	21,282	12,905,880	606
STEELE	34,106	20,657,105	606
MEEKER	22,806	13,808,074	605
NICOLLET	30,085	17,988,019	598
ROSEAU	16,349	9,732,802	595
OTTER TAIL	57,564	34,061,978	592
ANOKA	302,271	178,013,056	589
BLUE EARTH	56,271	32,958,989	586
WABASHA	21,725	12,615,325	581
BENTON	35,286	20,314,274	576
FARIBAULT	16,055	8,856,887	552
WINONA	50,029	27,106,523	542
WASHINGTON	206,027	110,043,388	534
SHERBURNE	68,177	36,286,174	532
DAKOTA	362,348	191,288,500	528
SCOTT	94,838	49,344,271	520
WRIGHT	94,496	48,378,181	512
MARTIN	21,781	10,666,647	490
RICE	57,649	28,048,558	487
STEARNS	134,701	63,725,242	473
LYON	25,462	10,867,916	427
Total for All Counties	4,977,976	\$3,555,578,641	\$714

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 22
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
YELLOW MEDICINE	11,016	\$7,342,710	\$667
LAKE	11,083	6,899,415	623
NOBLES	20,748	12,840,692	619
MARSHALL	10,018	5,037,230	503
ROCK	9,745	4,473,063	459
AITKIN	15,434	6,817,854	442
COOK	5,175	2,132,694	412
BIG STONE	5,751	2,269,704	395
LAKE OF THE WOODS	4,492	1,673,586	373
KITTSOON	5,182	1,926,174	372
TRAVERSE	4,048	1,502,759	371
RED LAKE	4,292	1,450,891	338
CLEARWATER	8,416	2,739,454	326
MURRAY	9,155	2,928,933	320
PINE	26,939	8,582,445	319
FILLMORE	21,282	6,617,648	311
NORMAN	7,422	2,268,454	306
KANDIYOHI	41,326	12,107,769	293
FARIBAULT	16,055	4,650,750	290
WATONWAN	11,844	3,413,903	288
LINCOLN	6,415	1,727,350	269
LAC QUI PARLE	8,019	2,095,218	261
RENVILLE	17,094	4,396,475	257
WILKIN	7,081	1,777,150	251
WABASHA	21,725	5,437,321	250
SIBLEY	15,410	3,803,080	247
SWIFT	11,886	2,863,520	241
JACKSON	11,195	2,609,599	233
POLK	31,315	7,006,063	224
MCLEOD	35,244	7,225,793	205
REDWOOD	16,778	3,367,462	201
CASS	27,650	5,298,831	192
HOUSTON	19,868	3,782,074	190
POPE	11,273	2,138,675	190
MEEKER	22,806	4,216,399	185
WASECA	19,554	3,614,603	185
PIPESTONE	9,883	1,818,941	184
STEVENS	10,039	1,803,785	180
WADENA	13,730	2,377,962	173
CHISAGO	43,090	7,425,087	172
BLUE EARTH	56,271	9,420,416	167
DAKOTA	362,348	59,876,451	165
HUBBARD	18,459	2,958,199	160
LE SUEUR	25,645	4,091,887	160
ITASCA	44,036	6,634,080	151
WINONA	50,029	7,334,872	147
CLAY	51,604	7,372,911	143
DOUGLAS	33,368	4,718,254	141

Table 22
Ranking of County Per Capita Total Capital Outlay Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
KOOCHICHING	14,160	1,933,172	137
CHIPPEWA	13,041	1,779,321	136
GOODHUE	44,664	5,768,487	129
GRANT	6,280	795,649	127
HENNEPIN	1,123,420	142,192,886	127
MOWER	38,715	4,799,591	124
MORRISON	32,183	3,976,965	124
TODD	24,514	3,015,209	123
ROSEAU	16,349	2,004,432	123
SCOTT	94,838	11,516,922	121
ST. LOUIS	199,999	24,271,197	121
FREEBORN	32,569	3,918,934	120
MILLE LACS	22,954	2,709,991	118
STEELE	34,106	3,985,271	117
CARVER	73,305	8,368,437	114
CROW WING	56,281	6,329,090	112
BECKER	30,329	3,325,319	110
OTTER TAIL	57,564	6,274,422	109
MARTIN	21,781	2,240,024	103
SHERBURNE	68,177	6,874,196	101
DODGE	18,186	1,791,634	99
NICOLLET	30,085	2,775,288	92
LYON	25,462	2,311,761	91
CARLTON	32,146	2,820,938	88
STEARNS	134,701	11,350,211	84
ANOKA	302,271	25,284,963	84
KANABEC	15,285	1,257,650	82
BENTON	35,286	2,517,251	71
WRIGHT	94,496	6,517,437	69
OLMSTED	127,123	8,751,714	69
RICE	57,649	3,956,241	69
PENNINGTON	13,556	896,203	66
BROWN	26,757	1,594,192	60
WASHINGTON	206,027	12,216,992	59
MAHNOMEN	5,248	309,261	59
ISANTI	32,332	1,510,375	47
RAMSEY	512,629	21,767,167	42
BELTRAMI	40,222	1,636,927	41
COTTONWOOD	12,048	465,422	39
Total for All Counties	4,977,976	\$630,679,728	\$127

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 23
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
COOK	5,175	\$1,261,731	\$244
FARIBAULT	16,055	2,253,428	140
WASHINGTON	206,027	24,409,199	118
KANDIYOHI	41,326	4,828,311	117
YELLOW MEDICINE	11,016	1,205,438	109
POLK	31,315	2,758,020	88
LAKE	11,083	921,028	83
DOUGLAS	33,368	2,623,433	79
MORRISON	32,183	2,500,901	78
GOODHUE	44,664	3,188,199	71
LINCOLN	6,415	438,647	68
ISANTI	32,332	1,998,522	62
COTTONWOOD	12,048	672,858	56
BENTON	35,286	1,934,472	55
CHISAGO	43,090	2,319,599	54
ANOKA	302,271	14,392,457	48
SIBLEY	15,410	715,845	46
NOBLES	20,748	909,524	44
STEELE	34,106	1,490,619	44
RAMSEY	512,629	21,060,434	41
WASECA	19,554	744,986	38
BELTRAMI	40,222	1,525,211	38
KANABEC	15,285	562,876	37
BLUE EARTH	56,271	1,979,617	35
BECKER	30,329	1,042,997	34
SWIFT	11,886	402,792	34
AITKIN	15,434	517,840	34
HENNEPIN	1,123,420	35,237,521	31
LYON	25,462	794,021	31
GRANT	6,280	194,820	31
RENVILLE	17,094	523,188	31
CARVER	73,305	2,231,764	30
CASS	27,650	823,759	30
STEARNS	134,701	3,967,714	29
WATONWAN	11,844	334,851	28
ITASCA	44,036	1,243,636	28
WILKIN	7,081	190,530	27
PENNINGTON	13,556	364,021	27
KOOCHICHING	14,160	373,158	26
FREEBORN	32,569	839,915	26
SCOTT	94,838	2,361,285	25
MEEKER	22,806	560,975	25
ST. LOUIS	199,999	4,738,628	24
MILLE LACS	22,954	540,659	24
DODGE	18,186	422,395	23
DAKOTA	362,348	8,324,375	23
MAHNOMEN	5,248	115,932	22
NICOLLET	30,085	644,253	21

Table 23
Ranking of County Per Capita Debt Service Expenditures
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Expenditures</u>	<u>Per Capita</u>
BROWN	26,757	571,086	21
CARLTON	32,146	672,930	21
LE SUEUR	25,645	527,794	21
WRIGHT	94,496	1,862,192	20
JACKSON	11,195	216,893	19
POPE	11,273	208,702	19
TRAVERSE	4,048	73,215	18
MCLEOD	35,244	629,354	18
NORMAN	7,422	127,262	17
RICE	57,649	958,743	17
MURRAY	9,155	150,687	16
CROW WING	56,281	768,259	14
CLAY	51,604	694,556	13
MARTIN	21,781	257,107	12
MARSHALL	10,018	109,410	11
PIPESTONE	9,883	102,079	10
BIG STONE	5,751	51,475	9
FILLMORE	21,282	183,522	9
PINE	26,939	222,644	8
SHERBURNE	68,177	557,575	8
TODD	24,514	198,661	8
WABASHA	21,725	169,072	8
CLEARWATER	8,416	50,644	6
ROSEAU	16,349	91,586	6
OLMSTED	127,123	570,945	4
OTTER TAIL	57,564	226,227	4
HUBBARD	18,459	69,280	4
WADENA	13,730	48,000	3
WINONA	50,029	127,572	3
LAKE OF THE WOODS	4,492	9,276	2
LAC QUI PARLE	8,019	11,069	1
MOWER	38,715	40,000	1
STEVENS	10,039	8,198	1
KITTSO	5,182	1,218	0
REDWOOD	16,778	2,748	0
CHIPPEWA	13,041	0	0
HOUSTON	19,868	0	0
RED LAKE	4,292	0	0
ROCK	9,745	0	0
Total for All Counties	4,931,030	\$174,056,365	\$35

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

Table 24
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
COOK	5,175	\$10,370,041	\$2,004
KANDIYOHI	41,326	67,253,829	1,627
NOBLES	20,748	19,005,000	916
KANABEC	15,285	13,349,180	873
KITTSOON	5,182	4,163,783	804
STEELE	34,106	22,315,996	654
ITASCA	44,036	27,908,337	634
WASHINGTON	206,027	117,288,730	569
BENTON	35,286	20,074,696	569
GOODHUE	44,664	23,541,876	527
LAKE	11,083	5,830,709	526
MURRAY	9,155	4,700,000	513
SIBLEY	15,410	6,888,300	447
MAHNOMEN	5,248	2,338,694	446
CLEARWATER	8,416	3,693,318	439
TRAVERSE	4,048	1,757,289	434
LINCOLN	6,415	2,770,070	432
ISANTI	32,332	13,913,588	430
COTTONWOOD	12,048	5,175,000	430
JACKSON	11,195	4,756,868	425
MEEKER	22,806	9,582,601	420
SWIFT	11,886	4,946,367	416
HENNEPIN	1,123,420	463,501,730	413
MORRISON	32,183	13,273,864	412
SCOTT	94,838	39,084,236	412
CLAY	51,604	20,858,472	404
POLK	31,315	12,584,419	402
ANOKA	302,271	112,102,057	371
CARVER	73,305	27,144,401	370
OLMSTED	127,123	46,104,069	363
PIPESTONE	9,883	3,562,798	360
RENVILLE	17,094	6,122,065	358
AITKIN	15,434	5,270,588	341
YELLOW MEDICINE	11,016	3,669,146	333
CHISAGO	43,090	14,202,294	330
WASECA	19,554	6,334,940	324
DAKOTA	362,348	104,360,439	288
WRIGHT	94,496	27,117,500	287
MILLE LACS	22,954	6,185,000	269
FARIBAULT	16,055	3,978,155	248
RAMSEY	512,629	124,399,622	243
GRANT	6,280	1,501,516	239
WATONWAN	11,844	2,796,256	236
LYON	25,462	5,411,072	213
DOUGLAS	33,368	6,984,430	209
ROCK	9,745	2,038,000	209
PENNINGTON	13,556	2,753,736	203
NICOLLET	30,085	5,565,000	185

Table 24
Ranking of County Per Capita Outstanding Long-term Debt
For the Year Ended December 31, 2001

<u>Name of County</u>	<u>Population *</u>	<u>Outstanding Long-term Debt</u>	<u>Per Capita</u>
SHERBURNE	68,177	12,585,000	185
ST. LOUIS	199,999	35,263,211	176
STEARNS	134,701	23,745,214	176
MCLEOD	35,244	6,192,496	176
BROWN	26,757	4,614,634	172
FREEBORN	32,569	5,245,000	161
CASS	27,650	4,434,310	160
HUBBARD	18,459	2,854,414	155
DODGE	18,186	2,759,801	152
BELTRAMI	40,222	5,954,365	148
BLUE EARTH	56,271	8,263,277	147
RICE	57,649	8,380,000	145
MARSHALL	10,018	1,396,648	139
CROW WING	56,281	7,450,831	132
BECKER	30,329	3,771,558	124
CARLTON	32,146	3,720,554	116
LAKE OF THE WOODS	4,492	500,000	111
MARTIN	21,781	2,409,558	111
LE SUEUR	25,645	2,709,318	106
WINONA	50,029	5,237,487	105
KOOCHICHING	14,160	1,005,000	71
PINE	26,939	1,468,488	55
BIG STONE	5,751	271,134	47
TODD	24,514	1,133,461	46
WABASHA	21,725	793,394	37
OTTER TAIL	57,564	1,633,784	28
MOWER	38,715	1,095,133	28
NORMAN	7,422	150,000	20
POPE	11,273	134,580	12
WILKIN	7,081	60,000	8
FILLMORE	21,282	171,386	8
WADENA	13,730	54,750	4
HOUSTON	19,868	42,000	2
STEVENS	10,039	7,641	1
CHIPPEWA	13,041	0	0
LAC QUI PARLE	8,019	0	0
RED LAKE	4,292	0	0
REDWOOD	16,778	0	0
ROSEAU	16,349	0	0
Total for All Counties	4,919,497	\$1,614,038,504	\$328

* Source: "2001 County Population Estimates", Minnesota Demographic Center

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

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APPENDIX A

FACTORS INFLUENCING COUNTY FINANCES

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Appendix A

Factors Influencing County Finances

The finances of counties are affected by many different factors. Some of the variation results from decisions made by county officials, and some are due to factors outside the control of the elected officials such as state mandates, county size, economic status of residents, and the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by changes in property values, the use of fee-based services, intergovernmental grants for projects, and other interrelated factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the county. One time events such as floods, fires, and tornadoes that create demand for cleanup and reconstruction may cause expenditures to increase significantly for a year or more. Some factors have an on-going effect on county finances, while others might be one-time events.

A. Demographics

Population. Counties with higher populations face different challenges than smaller populated counties. Dealing with high traffic numbers imposes a greater cost depending on the burden carried by an area's highways. Higher population density is also associated with higher poverty and crime rates.

Population decline. Infrastructure costs do not decrease automatically when population decreases, and even if costs do remain the same; 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, which reduces a county's tax capacity. Poverty rates, in turn, will be higher, thus creating greater demand for public services.

B. Geographic location

Different areas of the state often operate within quite different economic environments. 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. The per capita tables do not reflect expenditures accounted for in enterprise funds. The most common enterprise funds provide sanitation, hospital, nursing home, and nursing services. Other enterprises include recreation facilities, housing, and economic development. Counties that offer these services and account for them in the General Fund or Special Revenue Funds will show higher per capita expenditures in the per capita tables 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

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

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Appendix B

County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year which ends December 31. This creates an impression that counties have excessive amounts of revenue held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Counties must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

- ! If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

- ! Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for it to operate effectively. Counties may need less reserves in their General and Special Revenue Funds if they have unreserved fund balances in other governmental or proprietary funds from which they may borrow or transfer resources, or if they receive significant revenues from sources other than property taxes and state aid payments (i.e. charges for services). Conversely, counties that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

GLOSSARY

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Glossary

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

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

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

CHARGES FOR SERVICES - These revenues represent user charges paid in exchange for a service, exclusive of revenues from proprietary funds. Examples include sanitation charges, golf fees, court costs, and public safety contracts.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources designated to pay the interest, fiscal charges, and principal on long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

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

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

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

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with local government functions, such as administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, in addition to supplies and building maintenance.

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: General, Special Revenue, Debt Service, and Capital Projects.

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

Glossary

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities 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 other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

HUMAN SERVICES - These expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

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

OTHER FINANCING SOURCES - These sources include long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - These sources include transfers to other funds, the refunding of bond proceeds deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations, such as notes and long-term leases.

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

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some local governments provide sanitation services through enterprise funds.

Glossary

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

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

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

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

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

TAX INCREMENTS - These revenues refer to the amount of resources local governments generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the county and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

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

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

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

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

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**RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR
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ANNUAL REPORTS:

! *Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2001*

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. January 2003

! *Ranking of 2001 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. January 2003

! *Legal Costs Survey - July 2000 through June 2001*

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. November 2002

! *2001 Local Government Lobbying Expenditures*

This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. October 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

! *Revenues, Expenditures and Debt of Minnesota Counties December 31, 2000*

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! *2002 Budget Data for Minnesota Counties Together With 2001 Revised Budgets*

This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by county. It includes comparisons with 2001 budget data. September 2002.

! *2001 Criminal Forfeitures in the State of Minnesota*

This annual report describes the amount of property and cash seized by law enforcement agents in 2001 criminal forfeitures and what happens to the forfeited items. September 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

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! *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 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

! *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

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.