

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2004 through 2008

	2004		2005		2006		2007		2008		2007/2008	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase (Decrease)	5-Year Change
Population (2008 Population Estimates) [1]	5,145,106		5,205,091		5,231,106		5,263,610		5,287,976		0.5%	2.8%
Net Taxable Tax Capacity	\$3,910,458,667		\$4,418,189,161		\$4,965,811,083		\$5,550,759,977		\$6,031,110,429		8.7%	54.2%
2007 Net Tax Levy (Collectible in 2008)	1,752,348,280		1,869,926,950		1,996,915,713		2,139,474,317		2,278,321,992		6.5%	30.0%
REVENUES												
Taxes	\$1,774,769,845	39.8%	\$1,904,061,809	40.0%	\$2,036,778,986	39.7%	\$2,253,432,966	41.5%	\$2,415,098,571	43.3%	7.2%	36.1%
Special Assessments	35,639,201	0.8%	36,189,217	0.8%	36,800,064	0.7%	39,284,285	0.7%	40,216,157	0.7%	2.4%	12.8%
Licenses and Permits	27,275,273	0.6%	29,013,006	0.6%	27,888,645	0.5%	27,117,394	0.5%	26,131,677	0.5%	-3.6%	-4.2%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	54,167,612	1.2%	46,304,918	1.0%	87,740,340	1.7%	98,743,129	1.8%	93,804,273	1.7%	-5.0%	73.2%
Human Services	247,049,829	5.5%	215,523,036	4.5%	269,116,533	5.2%	282,470,958	5.2%	453,671,663	8.1%	60.6%	83.6%
Disaster	22,082,179	0.5%	29,826,844	0.6%	28,711,733	0.6%	17,041,149	0.3%	15,091,333	0.3%	-11.4%	-31.7%
All Other	99,753,615	2.2%	185,194,685	3.9%	135,408,043	2.6%	92,543,714	1.7%	110,557,352	2.0%	19.5%	10.8%
Total Federal Grants	423,053,235	9.5%	476,849,483	10.0%	520,976,649	10.1%	490,798,950	9.0%	673,124,621	12.1%	37.1%	59.1%
State Grants												
Market Value Credit	148,436,861	3.3%	144,325,809	3.0%	139,064,582	2.7%	131,978,840	2.4%	129,537,480	2.3%	-1.8%	-12.7%
County Program Aid	119,993,087	2.7%	205,864,873	4.3%	205,878,119	4.0%	202,849,700	3.7%	160,826,575	2.9%	-20.7%	34.0%
Disparity Reduction Aid	11,222,231	0.3%	9,718,179	0.2%	9,486,049	0.2%	9,403,899	0.2%	10,716,935	0.2%	14.0%	-4.5%
Streets and Highways	429,146,786	9.6%	392,540,063	8.3%	459,098,207	8.9%	462,568,409	8.5%	420,829,393	7.5%	-9.0%	-1.9%
Human Services	496,664,532	11.1%	444,107,656	9.3%	481,120,670	9.4%	525,416,054	9.7%	427,256,195	7.7%	-18.7%	-14.0%
PERA Aid	8,022,425	0.2%	5,474,139	0.1%	8,020,705	0.2%	8,304,365	0.2%	8,066,571	0.1%	-2.9%	0.6%
Police Aid	11,395,041	0.3%	35,879,537	0.8%	15,464,538	0.3%	15,570,633	0.3%	18,894,508	0.3%	21.3%	65.8%
All Other	188,309,042	4.2%	219,490,101	4.6%	223,447,710	4.4%	211,406,150	3.9%	224,526,030	4.0%	6.2%	19.2%
Total State Grants	1,413,179,887	31.7%	1,457,400,357	30.6%	1,541,580,580	30.0%	1,567,498,050	28.8%	1,400,653,687	25.1%	-10.6%	-0.9%
Local Unit Grants	42,210,926	0.9%	51,276,317	1.1%	69,583,057	1.4%	88,126,026	1.6%	131,939,801	2.4%	49.7%	212.6%
Total Intergovernmental Revenues	\$1,878,444,048	42.1%	\$1,985,526,157	41.7%	\$2,132,140,286	41.5%	\$2,146,423,026	39.5%	\$2,205,718,109	39.5%	2.8%	17.4%
Charges for Services	473,364,532	10.6%	497,436,358	10.5%	518,431,772	10.1%	540,488,748	9.9%	509,545,720	9.1%	-5.7%	7.6%
Fines and Forfeits	14,960,423	0.3%	10,047,529	0.2%	8,319,974	0.2%	8,500,846	0.2%	8,598,938	0.2%	1.2%	-42.5%
Interest Earnings	60,253,189	1.4%	88,178,374	1.9%	161,441,388	3.1%	201,191,221	3.7%	149,588,008	2.7%	-25.6%	148.3%
All Other Revenues	197,124,036	4.4%	206,683,994	4.3%	211,195,649	4.1%	216,935,454	4.0%	224,070,108	4.0%	3.3%	13.7%
Total Revenues	\$4,461,830,547	100.0%	\$4,757,136,444	100.0%	\$5,132,996,764	100.0%	\$5,433,373,940	100.0%	\$5,578,967,288	100.0%	2.7%	25.0%
Other Financing Sources												
Borrowing												
Bonds Issued	250,395,194		355,389,042		209,919,888		612,324,516		576,870,445			
Other Long-Term Debt	24,246,975		30,000,601		13,836,422		15,802,829		6,414,575			
Short-Term Debt	-		-		8,148		65,120		9,650,000			
Total Borrowing	274,642,169		385,389,643		223,764,458		628,192,465		592,935,020			
Other Sources	26,358,303		11,235,913		14,885,877		40,090,107		23,365,733			
Transfers From	5,915,705		4,539,361		5,281,641		5,395,078		10,477,962			
- Governmental Funds	95,809,949		106,523,094		126,788,383		150,935,117		165,886,451			
Total Revenues and Other Sources	\$4,864,556,673		\$5,264,824,455		\$5,503,717,123		\$6,257,986,707		\$6,371,632,454			

Footnote: [1] The population estimates are provided by the State Demographer.

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2004 through 2008

	2004		2005		2006		2007		2008		2007/2008	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	% Change
EXPENDITURES												
General Government	\$699,855,449	15.2%	\$728,493,385	15.0%	\$776,969,310	14.7%	\$830,572,878	14.2%	\$1,027,006,941	16.5%	23.7%	46.7%
- Current Expenditures												
- Capital Outlay	78,058,448	1.7%	83,372,267	1.7%	101,980,801	1.9%	235,460,791	4.0%	131,636,875	2.1%	-44.1%	68.6%
Total General Government	777,913,897	16.9%	811,865,652	16.7%	878,950,111	16.7%	1,066,033,669	18.2%	1,158,643,816	18.6%	8.7%	48.9%
Public Safety	332,145,316	7.2%	368,948,463	7.6%	401,433,008	7.6%	426,898,652	7.3%	468,017,512	7.5%	9.6%	40.9%
- Sheriff												
- Corrections	335,322,959	7.3%	335,959,742	6.9%	382,231,904	7.3%	406,133,859	6.9%	467,398,435	7.5%	15.1%	39.4%
- All Other	37,366,023	0.8%	38,718,142	0.8%	30,645,163	0.6%	89,967,663	1.5%	59,234,314	1.0%	-34.2%	58.5%
Total Public Safety	511,305,237	1.1%	82,668,384	1.7%	85,444,229	1.6%	1,010,223,117	1.5%	1,436,600,239	2.3%	12.7%	180.0%
Streets and Highways	756,139,535	16.4%	826,294,731	17.0%	899,754,504	17.1%	1,010,223,271	17.3%	1,138,310,500	18.3%	12.7%	50.5%
- Administration	51,885,926	1.1%	50,114,391	1.0%	54,669,675	1.0%	54,803,287	0.9%	58,229,441	0.9%	6.3%	12.2%
- Maintenance	269,016,578	5.8%	311,920,858	6.4%	307,642,506	5.8%	295,500,777	5.1%	299,475,271	4.8%	1.3%	11.3%
- Capital Outlay	506,954,130	11.0%	495,883,213	10.2%	617,095,849	11.7%	712,747,276	12.2%	673,213,440	10.8%	-5.5%	32.8%
Total Streets and Highways	827,856,634	17.9%	857,918,462	17.7%	979,408,030	18.6%	1,063,051,340	18.2%	1,030,918,152	16.6%	-3.0%	24.5%
Sanitation	77,953,036	1.7%	80,321,143	1.7%	84,466,657	1.6%	87,551,381	1.5%	93,078,450	1.5%	6.3%	19.4%
- Capital Outlay	638,394	0.0%	5,771,384	0.1%	11,534,496	0.2%	3,617,913	0.1%	710,025	0.0%	-80.4%	11.2%
Total Sanitation	78,591,430	1.7%	86,092,527	1.8%	96,001,153	1.8%	91,169,294	1.6%	93,788,475	1.5%	2.9%	19.3%
Human Services	425,271,855	9.2%	488,928,270	10.1%	508,414,552	9.7%	513,736,066	8.8%	549,378,306	8.8%	6.9%	29.2%
- Social Services	928,111,471	20.1%	956,484,807	19.7%	988,706,488	18.8%	1,040,255,241	17.8%	1,039,294,560	16.7%	-0.1%	12.0%
- All Other	66,494,327	1.4%	52,293,967	1.1%	33,086,900	0.6%	63,227,488	1.1%	88,315,634	1.4%	39.7%	32.8%
- Capital Outlay	12,896,495	0.3%	17,675,741	0.4%	17,552,324	0.3%	6,721,748	0.1%	15,785,356	0.3%	134.8%	22.4%
Total Human Services	1,432,774,148	31.0%	1,515,382,785	31.2%	1,547,760,264	29.4%	1,623,940,543	27.8%	1,692,773,856	27.2%	4.2%	18.1%
Health	200,005,483	4.3%	181,194,190	3.7%	192,939,249	3.7%	200,908,447	3.4%	241,361,276	3.9%	20.1%	20.7%
- Current Expenditures	3,536,088	0.1%	2,233,740	0.0%	15,309,542	0.3%	1,075,142	0.0%	30,563,209	0.5%	2742.7%	764.3%
- Capital Outlay	203,541,571	4.4%	183,317,930	3.8%	208,248,791	4.0%	201,983,589	3.5%	271,924,485	4.4%	34.6%	33.6%
Culture and Recreation												
Libraries	82,370,856	1.8%	86,077,151	1.8%	91,964,729	1.7%	97,334,413	1.7%	129,052,991	2.1%	32.6%	56.7%
- Current Expenditures												
- Capital Outlay	13,989,138	0.3%	14,644,668	0.3%	14,363,949	0.3%	10,175,183	0.2%	9,770,141	0.2%	-4.0%	-30.2%
Parks and Recreation	43,098,721	0.9%	48,610,504	1.0%	51,257,866	1.0%	50,119,647	0.9%	66,594,807	1.1%	32.9%	54.5%
- Current Expenditures	3,150,461	0.1%	4,542,607	0.1%	3,207,941	0.1%	16,213,430	0.3%	12,498,296	0.2%	-22.9%	296.7%
- Capital Outlay	142,609,176	3.1%	153,874,930	3.2%	160,794,485	3.1%	173,842,673	3.0%	217,916,235	3.5%	25.4%	52.8%
Total Culture and Recreation	65,770,481	1.4%	73,869,979	1.5%	81,893,639	1.6%	81,848,766	1.4%	85,427,914	1.4%	4.4%	29.9%
Conservation of Natural Resources	535,453	0.0%	727,642	0.0%	2,911,435	0.1%	7,497,803	0.1%	1,160,024	0.0%	-84.5%	116.6%
- Current Expenditures	66,305,934	1.4%	74,597,621	1.5%	84,805,074	1.6%	89,346,569	1.5%	86,587,938	1.4%	-3.1%	30.6%
- Capital Outlay	103,828,480	2.3%	111,651,615	2.3%	96,156,556	1.8%	113,697,045	1.9%	104,277,342	1.7%	-8.3%	0.4%
Total Conservation of Natural Resources	5,622,191	0.1%	7,096,921	0.1%	29,430,274	0.6%	85,987,638	1.5%	7,058,902	0.1%	-91.8%	25.6%
Housing and Economic Development	109,450,671	2.4%	118,748,536	2.4%	125,586,830	2.4%	199,684,683	3.4%	111,336,244	1.8%	-44.2%	1.7%
- Current Expenditures	6,355,344	0.1%	3,492,342	0.1%	26,965,692	0.5%	12,640,745	0.2%	17,090,007	0.3%	35.2%	168.9%
- Capital Outlay	635,685	0.0%	1,285,793	0.0%	26,335,545	0.5%	54,077,870	0.9%	19,397,981	0.3%	-64.1%	295.15%
Total Housing and Economic Development	6,991,029	0.2%	4,778,135	0.1%	53,301,237	1.0%	66,718,615	1.1%	36,487,988	0.6%	-45.3%	421.9%
Total All Other	110,784,218	2.4%	131,783,784	2.7%	143,937,095	2.7%	169,338,584	2.9%	238,068,047	3.8%	40.6%	114.9%
Debt Service	37,194,969	0.8%	19,395,520	0.4%	13,887,482	0.3%	8,296,420	0.1%	36,639,429	0.6%	341.6%	-1.5%
- Principal Paid on Bonds												
- Other Long-Term Debt	64,364,202	1.4%	71,936,581	1.5%	76,009,541	1.4%	86,345,715	1.5%	108,671,958	1.7%	25.9%	68.8%
- Interest and Fiscal Charges	3,724,852,305	80.7%	3,917,078,949	80.7%	4,109,443,894	78.0%	4,365,196,335	74.6%	4,793,233,201	77.0%	9.8%	28.7%
Total Current Expenditures	677,321,720	14.7%	715,792,360	14.7%	925,166,585	17.6%	1,220,797,911	20.9%	1,045,454,488	16.8%	-14.4%	54.4%
Total Capital Outlay	212,343,389	4.6%	223,115,885	4.6%	233,834,118	4.4%	263,980,719	4.5%	383,379,434	6.2%	45.2%	80.5%
Total Debt Service	\$4,614,517,414	100.0%	\$4,855,987,194	100.0%	\$5,268,449,597	100.0%	\$5,849,974,965	100.0%	\$6,222,067,123	100.0%	6.4%	34.8%
Other Financing Uses												
Debt Redemption - Refunded Bonds	8,163,294		96,861,528		-		23,291,649		74,376,395			
Other Uses	525,272		822,022		677,718		9,950		105,441			
Transfers To	12,674,575		28,405,975		37,827,108		41,939,153		12,831,665			
- Enterprise Funds					126,772,853		143,013,338		165,886,451			
- Governmental Funds	95,809,949		105,213,779									
Total Expenditures and Other Uses	\$4,731,690,504		\$5,087,290,498		\$5,433,722,276		\$6,058,229,655		\$6,475,267,075			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES -
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2008 Population Estimates)	16,054	332,751	32,302	43,861	39,805	5,466	60,393
Net Taxable Tax Capacity	\$27,211,752	\$354,138,223	\$38,114,143	\$28,397,854	\$29,490,865	\$5,446,887	\$61,350,100
2007 Tax Levy (Payable 2008)	10,482,290	96,644,596	16,506,180	16,611,613	18,963,252	3,181,441	25,344,529
REVENUES							
Taxes	\$9,248,602	\$115,959,327	\$15,448,990	\$16,366,073	\$18,018,263	\$2,988,462	\$24,152,379
Special Assessments	1,514	-	195,634	2,168,217	356,925	191,193	684,498
Licenses and Permits	141,476	1,152,990	256,617	95,440	185,894	13,454	245,664
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	751,825	8,338,230	1,088,359	150,173	790,169	-	1,604,107
Human Services	1,704,284	22,293,778	4,132,109	5,957,890	3,655,467	524,832	5,092,059
Disaster	31,872	179,268	38,729	-	35,423	34,548	5,157
All Other	-	6,799,573	390,815	875,522	395,354	45,881	297,692
Total Federal Grants	2,487,981	37,610,849	5,650,012	6,983,585	4,876,413	605,261	6,999,015
State Grants							
County Program Aid	239,655	12,175,008	1,115,435	2,778,309	1,558,688	480,602	2,182,431
Market Value Credits	883,726	5,776,133	1,374,141	1,444,935	1,323,023	260,838	1,740,488
Disparity Reduction Aid	11,950	-	740	204	7,441	89,315	63,459
Streets and Highways	5,583,067	9,769,373	5,053,364	7,369,855	3,365,183	2,866,253	7,135,697
Human Services	1,309,946	24,560,980	2,641,489	4,250,385	2,057,636	723,645	11,409,987
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	72,319
Police Aid	119,189	808,387	149,032	217,231	150,878	25,652	163,710
All Other	1,312,185	10,146,944	1,378,752	1,497,231	589,967	422,434	2,470,698
Total State Grants	9,487,883	63,643,406	11,751,134	17,619,335	9,090,720	4,880,186	25,238,789
Local Unit Grants	1,313,831	7,843,065	101,500	3,330,851	73,570	97,419	3,147,577
Total Intergovernmental Revenues	\$13,289,695	\$109,097,320	\$17,502,646	\$27,933,771	\$14,040,703	\$5,582,866	\$35,385,381
Charges for Services	1,660,447	37,692,549	2,709,275	7,883,620	2,864,789	493,209	7,649,218
Fines and Forfeits	28,575	833,590	83,858	167,041	86,034	-	159,654
Interest Earnings	1,087,124	7,581,069	998,284	1,214,836	728,988	257,751	4,067,918
All Other Revenues	2,388,666	11,961,067	2,699,344	2,326,249	575,651	375,768	3,034,352
Total Revenues	\$27,846,099	\$284,277,912	\$39,894,648	\$58,155,247	\$36,857,247	\$9,902,703	\$75,379,064
Other Financing Sources							
Borrowing							
Bonds Issued	-	40,035,029	-	-	4,370,674	-	-
Other Long-Term Debt	-	-	-	-	35,715	-	99,421
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	40,035,029	-	-	4,406,389	-	99,421
Other Sources	-	753,610	(6,415)	7,384	87,864	2,969	-
Transfers From - Enterprise Funds	-	230,000	-	-	-	-	136
- Governmental Funds	874,390	15,640,328	314,664	811,179	2,118,553	66,000	3,054,244
Total Revenues and Other Sources	\$28,720,489	\$340,936,879	\$40,202,897	\$58,973,810	\$43,470,053	\$9,971,672	\$78,532,865

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	AITKEN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
EXPENDITURES							
General Government	\$4,805,156	\$31,960,956	\$9,907,111	\$10,029,008	\$5,400,389	\$1,933,517	\$7,124,338
- Current Expenditures							
- Capital Outlay		7,892,136		230,180	83,845		7,466,804
Total General Government	4,805,156	39,853,092	9,907,111	10,259,188	5,484,234	1,933,517	14,591,142
Public Safety	1,898,406	29,814,301	3,430,574	4,706,944	3,121,108	1,103,375	3,929,132
- Sheriff							
- Corrections	2,771,410	24,728,287	2,898,891	2,507,043	3,339,350		4,706,154
- All Other	209,231	2,530,241	277,503	1,179,074	218,288	86,481	299,500
- Capital Outlay		14,612,569		61,713	236,329		14,820,512
Total Public Safety	4,879,047	71,685,398	6,606,968	8,454,774	6,915,075	1,189,856	23,755,298
Streets and Highways	434,920	1,405,437	322,277	2,643,432	431,131	392,096	425,507
- Administration							
- Maintenance	3,267,360	7,763,418	2,855,587	7,741,856	3,347,195	818,542	5,300,009
- Construction	5,496,849	34,529,520	4,918,647	-	3,621,295	2,717,294	10,678,139
- Other Capital Outlay							
- All Other	9,199,129	46,249,849	9,428,969	12,025,342	7,791,998	4,397,503	574,127
- Current Expenditures							
- Capital Outlay	300,608	10,816,997	1,693,693	3,038,551	-	214,435	1,654,217
Total Sanitation	300,608	10,816,997	1,693,693	3,038,551	-	214,435	1,654,217
Human Services	1,401,184	23,855,525	2,951,160	7,530,177	2,942,477	585,047	4,218,835
- Income Maintenance							
- Social Services	3,697,737	42,428,131	9,372,287	10,929,822	6,457,487	1,751,072	10,981,092
- All Other		19,221,213	142,118	-	-	115,585	8,799,339
- Capital Outlay							
- All Other	5,098,921	86,810,517	12,465,565	18,459,999	9,399,964	2,451,704	96,920
- Current Expenditures	626,037	-	1,242,848	2,398,830	956,912	76,039	24,096,186
- Capital Outlay	626,037	-	1,242,848	2,398,830	956,912	76,039	1,706,791
Total Health	626,037	-	1,242,848	2,398,830	956,912	76,039	1,706,791
Culture and Recreation	217,879	7,646,935	482,172	298,211	503,613	-	1,221,171
Libraries							
- Current Expenditures							
- Capital Outlay							
Parks and Recreation	542,213	6,727,074	84,511	732,219	185,915	138,920	637,605
- Current Expenditures							
- Capital Outlay		246,212					
Total Culture and Recreation	760,092	14,620,221	566,683	1,030,430	689,528	138,920	1,858,776
Conservation of Natural Resources	1,820,917	646,070	739,475	1,529,903	758,446	265,627	956,247
- Current Expenditures							
- Capital Outlay							
Total Conservation of Natural Resources	1,820,917	646,070	739,475	1,529,903	758,446	265,627	956,247
Housing and Economic Development	86,877	11,137,891	136,325	622,195	626,774	50,402	256,885
- Current Expenditures							
- Capital Outlay		19,007					
Total Housing and Economic Development	86,877	11,156,898	136,325	622,195	626,774	50,402	256,885
All Other	240,149	2,818,937	495,260	-	109,225	-	-
- Current Expenditures							
- Capital Outlay	358,252	2,818,937	495,260	-	109,225	-	-
Total All Other	358,252	2,818,937	495,260	-	109,225	-	-
Debt Service	419,439	27,757,061	305,000	1,165,000	1,160,000	15,000	1,822,000
- Principal Paid on Bonds							
- Other Long-Term Debt							
- Interest and Fiscal Charges	135,034	8,551,493	331,229	845,641	846,947	4,107	1,195,190
Total Current Expenditures	22,198,038	223,501,413	37,031,792	55,887,265	28,398,310	7,531,138	52,216,822
Total Capital Outlay	5,736,998	61,156,566	6,251,105	1,931,947	4,333,846	3,186,865	33,656,502
Total Debt Service	554,473	36,308,554	670,593	2,039,379	2,576,491	19,107	3,053,876
Total Expenditures	\$28,489,509	\$320,966,533	\$43,953,490	\$59,858,591	\$35,308,647	\$10,737,110	\$88,907,200
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-
- Enterprise Funds							
- Governmental Funds	874,390	15,640,328	314,664	811,179	2,118,553	66,000	59,864
Total Expenditures and Other Uses	\$29,363,899	\$336,606,861	\$44,268,154	\$60,669,770	\$37,427,200	\$10,803,110	\$92,021,308
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$14,936,369	\$41,423,182	\$5,848,659	\$11,751,301	\$7,324,408	\$1,577,013	\$2,101,318
Special Revenue Funds Unreserved Fund Balance	8,563,960	28,326,768	14,355,097	15,113,137	7,061,683	3,394,817	1,483,525
Total	\$23,500,329	\$69,749,950	\$20,203,756	\$26,864,438	\$14,386,091	\$4,971,830	\$3,584,843
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	105.9%	31.2%	54.6%	48.1%	50.7%	66.0%	6.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Population (2008 Population Estimates)	26,155	34,128	89,615	28,654	12,512	50,384	55,900
Net Taxable Tax Capacity	\$20,914,286	\$26,496,642	\$114,749,654	\$63,075,305	\$12,539,149	\$55,098,797	\$35,987,868
2007 Tax Levy (Payable 2008)	10,165,858	17,583,105	39,577,960	19,227,550	6,608,541	30,217,798	21,381,357
REVENUES							
Taxes	\$9,134,062	\$16,263,859	\$42,908,024	\$18,316,610	\$6,095,537	\$28,907,291	\$18,252,834
Special Assessments	832,746	453,145	212,586	1,694,935	348,847	256,767	578,945
Licenses and Permits	32,180	97,207	622,071	99,282	13,198	378,894	41,557
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	509,491	396,760	98,559	2,653,904	49,992	4,535,054	1,415,677
Human Services	1,887,058	3,185,435	3,687,210	2,507,085	975,866	2,810,376	3,964,447
Disaster	15,230	18,298	97,054	45,458	10,745	29,095	229,058
All Other	320,590	548,594	606,487	995,500	130,780	508,769	186,436
Total Federal Grants	2,732,369	4,149,087	4,489,310	6,201,947	1,167,383	7,883,294	5,795,618
State Grants							
County Program Aid	1,236,112	1,470,322	1,412,502	447,262	493,789	1,344,689	2,901,747
Market Value Credits	1,113,805	1,470,665	1,373,757	1,064,438	541,754	1,587,804	1,933,495
Disparity Reduction Aid	27,059	368,219	2,340	7,407	80,633	3,929	1,410,635
Streets and Highways	3,623,559	3,119,309	7,060,333	4,291,753	2,563,107	4,829,329	4,965,403
Human Services	2,419,984	939,928	5,212,023	3,024,094	1,085,276	3,568,010	4,602,479
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	64,355	2,623,877	523,871	193,629	60,031	269,839	222,984
All Other	899,164	1,443,685	2,304,456	1,556,393	603,498	1,734,181	587,384
Total State Grants	9,423,355	11,490,856	17,980,122	10,639,548	5,465,932	13,386,636	16,685,421
Local Unit Grants	281,510	337,770	2,063,557	1,034,699	243,318	588,147	107,132
Total Intergovernmental Revenues	\$12,437,234	\$15,977,713	\$24,532,989	\$17,876,194	\$6,876,633	\$21,858,077	\$22,588,171
Charges for Services	2,991,448	2,612,152	11,878,012	4,910,272	798,032	3,780,690	2,041,604
Fines and Forfeits	8,402	45,440	371,569	12,472	-	277,657	196,877
Interest Earnings	534,007	711,387	3,377,703	2,164,705	519,914	1,017,091	677,682
All Other Revenues	1,086,852	3,343,939	2,149,382	2,535,202	791,636	685,038	1,464,551
Total Revenues	\$27,056,931	\$39,504,842	\$86,052,336	\$47,609,672	\$15,443,797	\$57,161,505	\$45,842,221
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	23,797,337	-	81,987	-	5,141,184
Other Long-Term Debt	-	-	211,750	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	24,009,087	-	81,987	-	5,141,184
Other Sources	183,015	-	23,950	-	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	342,179	147,848	8,461,511	4,018,692	-	7,936,876	552,423
Total Revenues and Other Sources	\$27,582,125	\$39,652,690	\$118,546,884	\$51,628,364	\$15,525,784	\$65,098,381	\$51,535,828

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
EXPENDITURES							
General Government	\$3,604,830	\$6,036,065	\$16,254,062	\$6,144,516	\$3,187,449	\$10,311,762	\$6,874,729
- Current Expenditures	-	-	7,747,841	-	-	100,700	-
- Capital Outlay	90,864	6,036,065	8,506,221	6,144,516	3,187,449	10,412,462	6,874,729
Total General Government	3,695,694	12,072,125	16,254,062	12,289,027	3,187,449	20,824,922	13,749,457
Public Safety	1,677,633	3,268,035	15,414,150	4,579,975	925,533	4,143,159	3,912,213
- Sheriff	-	-	-	-	-	-	-
- Corrections	2,871,896	2,973,653	1,310,604	3,185,568	683,580	4,614,612	3,694,725
- All Other	174,844	458,312	674,500	702,634	393,265	575,673	499,457
- Capital Outlay	-	-	412,676	-	-	2,688,884	-
Total Public Safety	4,724,373	6,700,000	17,811,930	8,468,177	2,002,378	12,022,328	8,106,395
Streets and Highways	448,221	596,198	477,446	716,815	202,889	1,243,158	538,795
- Administration	1,624,132	2,719,868	6,291,627	2,231,150	1,486,468	5,246,145	3,301,198
- Maintenance	2,087,809	4,403,130	10,493,143	8,788,134	1,693,796	5,310,011	6,474,891
- Construction	515,467	1,291,252	502,960	1,399,036	373,518	1,079,703	1,377,650
- Other Capital Outlay	4,675,629	9,010,448	17,765,176	13,135,135	3,756,671	12,879,017	11,692,534
Total Streets and Highways	1,392,586	1,125,746	1,829,221	2,285,199	230,617	421,040	364
Sanitation	1,392,586	1,125,746	1,829,221	2,285,199	230,617	421,040	364
- Capital Outlay	-	-	-	-	-	-	-
Total Sanitation	1,392,586	1,125,746	1,829,221	2,285,199	230,617	421,040	364
Human Services	2,314,397	3,374,172	2,622,188	2,750,755	1,272,191	2,661,605	3,556,673
- Income Maintenance	5,873,034	8,738,399	19,683,136	6,637,067	3,106,008	7,455,177	13,967,867
- Social Services	1,188,297	-	-	270,644	-	-	-
- All Other	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	9,375,728	12,112,571	22,305,324	9,658,466	4,378,199	10,116,782	17,524,540
- Current Expenditures	1,939,158	2,415,409	3,932,962	3,036,314	107,463	2,871,440	-
- Capital Outlay	-	121,590	-	-	-	-	-
Total Health	1,939,158	2,536,999	3,932,962	3,036,314	107,463	2,871,440	-
Culture and Recreation	78,235	165,877	3,680,285	-	266,534	565,130	220,552
Libraries	-	-	295,420	-	-	48,555	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	295,696	437,837	1,124,717	15,000	87,956	442,648	150,910
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	373,931	603,714	2,573,383	15,000	87,956	29,519	150,910
Total Culture and Recreation	750,153	1,063,688	7,673,805	15,000	354,490	1,085,852	371,462
Conservation of Natural Resources	14,881	1,063,688	1,882,963	2,000,461	1,246,500	913,653	543,815
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	14,881	1,063,688	1,882,963	2,000,461	1,246,500	913,653	543,815
Total Conservation of Natural Resources	14,881	1,063,688	1,882,963	2,000,461	1,246,500	913,653	543,815
Housing and Economic Development	14,881	325,562	5,550	126,225	53,094	743,211	166,709
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	14,881	325,562	5,550	126,225	53,094	743,211	166,709
Total Housing and Economic Development	14,881	325,562	5,550	126,225	53,094	743,211	166,709
All Other	-	294,070	-	1,490,672	46,252	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	294,070	-	1,490,672	46,252	-	-
Total All Other	-	294,070	-	1,490,672	46,252	-	-
Debt Service	330,000	695,000	1,761,066	-	-	3,300,080	790,985
- Principal Paid on Bonds	136,593	131,313	-	-	25,354	-	-
- Other Long-Term Debt	99,472	332,156	822,868	-	4,112	2,041,060	477,769
- Interest and Fiscal Charges	24,247,993	33,992,891	75,183,411	34,682,323	13,295,799	42,208,413	37,428,007
Total Current Expenditures	2,694,140	5,815,972	22,025,423	11,790,180	2,067,314	10,979,731	8,354,335
Total Capital Outlay	566,065	1,158,469	2,583,934	29,466	29,466	5,341,140	1,268,754
Total Debt Service	\$27,508,198	\$40,967,332	\$99,792,768	\$46,472,503	\$15,392,579	\$58,529,284	\$47,051,096
Total Expenditures							
Other Financing Uses	-	-	7,155,000	-	-	-	5,135,000
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	342,179	147,848	8,461,511	4,018,692	-	7,936,876	857,004
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$27,850,377	\$41,115,180	\$115,409,279	\$50,491,195	\$15,392,579	\$66,466,160	\$53,595,523
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$2,782,677	\$9,078,878	\$22,506,434	\$22,549,119	\$4,335,763	\$7,795,201	\$5,536,626
Special Revenue Funds Unreserved Fund Balance	7,623,137	6,869,230	12,904,018	11,540,551	10,733,321	12,697,424	1,596,180
Total	\$10,405,814	\$15,948,108	\$35,410,452	\$34,089,670	\$15,069,084	\$20,492,625	\$7,132,806
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	42.9%	46.9%	47.1%	98.3%	113.3%	48.6%	19.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population (2008 Population Estimates)	8,247	5,437	11,222	61,739	398,487	19,774	36,151
Net Taxable Tax Capacity	\$7,184,344	\$15,860,484	\$12,726,823	\$112,475,785	\$484,478,107	\$18,787,354	\$48,246,960
2007 Tax Levy (Payable 2008)	4,400,891	5,720,792	6,196,757	34,101,260	109,691,930	9,016,306	20,396,789
REVENUES							
Taxes	\$3,995,549	\$6,307,505	\$5,601,107	\$32,954,120	\$135,319,800	\$8,396,619	\$19,261,927
Special Assessments	485,862	36,608	750,802	605,518	-	186,036	201,802
Licenses and Permits	24,004	75,040	9,673	1,358,075	954,087	170,383	375,413
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	7,451	182,066	594,712	1,323,581	10,100,805	104,984	103,791
Human Services	1,528,740	364,723	724,347	5,123,570	26,333,236	1,320,453	2,371,198
Disaster	38,989	227,238	22,422	121,948	1,036,000	8,528	48,603
All Other	111,764	1,419,853	80,681	797,583	7,789,097	22,113	420,512
Total Federal Grants	1,686,944	2,193,880	1,422,162	7,366,682	45,259,138	1,456,078	2,944,104
State Grants							
County Program Aid	824,829	46,164	691,413	722,559	10,617,293	690,073	810,039
Market Value Credits	462,025	152,099	559,835	1,748,266	4,653,224	722,333	1,426,641
Disparity Reduction Aid	51,702	-	43,722	11,119	1,879	164,506	6,039
Streets and Highways	3,053,650	1,650,033	1,843,208	7,089,599	5,966,339	3,319,098	5,055,262
Human Services	1,052,859	539,297	1,044,348	7,031,424	37,757,926	1,190,706	3,151,097
PERA Aid	44,444	33,702	17,411	76,910	333,927	30,670	143,423
Police Aid	44,765	80,726	56,328	261,468	495,645	147,147	158,065
All Other	737,098	2,137,089	391,065	1,337,178	16,073,412	603,037	140,635
Total State Grants	6,271,372	4,639,110	4,647,330	18,278,523	75,899,645	6,867,570	10,891,201
Local Unit Grants	83,900	97,082	94,174	1,476,507	23,453,777	14,610	700,674
Total Intergovernmental Revenues	\$8,042,216	\$6,930,072	\$6,163,666	\$27,121,712	\$144,612,560	\$8,338,258	\$14,535,979
Charges for Services	1,874,855	717,709	428,357	5,419,686	32,535,742	2,954,444	4,623,111
Fines and Forfeits	18,995	7,366	23,509	70,315	114,356	15,801	151,207
Interest Earnings	374,783	643,045	517,715	1,258,520	15,528,727	304,842	801,271
All Other Revenues	1,304,268	960,850	681,708	4,108,874	7,429,142	456,840	1,154,918
Total Revenues	\$16,120,532	\$15,678,195	\$14,176,537	\$72,896,820	\$336,494,414	\$20,823,223	\$41,105,628
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	1,561,098	6,800,000
Other Long-Term Debt	-	-	74,812	-	-	-	15,025
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	74,812	-	-	1,561,098	6,815,025
Other Sources	-	-	-	604,741	75,589	11,565	-
Transfers From - Enterprise Funds	-	-	12,500	150,000	-	-	-
- Governmental Funds	417,566	2,833,416	179,326	1,472,955	23,917,624	223,123	1,656,640
Total Revenues and Other Sources	\$16,538,098	\$18,511,611	\$14,443,175	\$75,124,516	\$360,487,627	\$22,619,009	\$49,577,293

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	CLEARWATER	COOK	COITTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	\$2,317,350	\$3,053,920	\$2,336,403	\$13,344,096	\$62,447,155	\$4,087,781	\$5,887,170
- Current Expenditures	30,338	40,779	-	90,949	-	-	-
- Capital Outlay	2,347,688	3,094,699	2,336,403	13,435,045	62,447,155	4,087,781	5,887,170
Total General Government	1,073,496	1,593,857	946,800	6,168,626	18,658,750	3,585,511	3,423,604
Public Safety	701,414	454,088	908,035	5,308,640	17,796,775	326,874	3,460,905
- Corrections	250,675	260,224	177,487	790,524	1,098,874	93,429	206,505
- All Other	27,423	602,627	-	77,259	-	-	-
- Capital Outlay	2,053,008	2,910,796	2,032,322	12,345,049	37,554,399	4,005,814	7,091,014
Total Public Safety	514,725	324,949	227,332	907,814	286,333	431,309	525,854
Streets and Highways	1,346,384	1,748,722	1,288,181	2,425,407	4,756,702	1,515,039	4,006,581
- Administration	1,323,779	2,319,800	1,392,893	6,604,590	51,500,242	2,036,450	5,168,710
- Maintenance	726,814	627,758	973,268	1,428,976	1,428,976	572,772	3,405,202
- Construction	3,911,702	5,021,229	3,881,674	11,366,787	56,543,277	4,555,570	13,106,347
- Other Capital Outlay	632,329	377,281	220,891	912,380	6,660,486	1,554,677	-
- Current Expenditures	-	22,985	-	-	-	-	-
- Capital Outlay	632,329	400,266	220,891	912,380	6,660,486	1,554,677	-
Total Sanitation	1,393,339	323,878	1,062,133	5,766,847	32,224,600	1,004,330	2,558,863
Human Services	2,591,872	1,316,000	3,264,966	15,509,977	64,528,604	2,743,344	5,983,316
- Income Maintenance	100,168	-	-	-	-	484,267	-
- Social Services	21,064	-	-	45,779	-	-	-
- All Other	4,106,443	1,639,878	4,327,099	21,322,603	96,753,204	4,231,941	8,542,179
- Capital Outlay	1,784,689	294,780	124,141	2,525,789	14,344,511	675,074	3,966,002
- Current Expenditures	-	-	-	19,469	-	-	-
- Capital Outlay	1,784,689	294,780	124,141	2,545,258	14,344,511	675,074	3,966,002
Total Health	70,932	119,435	72,049	548,044	12,198,324	121,241	819,538
Culture and Recreation	304,237	571,947	176,172	192,833	20,313,455	68,437	614,638
Libraries	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	375,169	805,802	248,221	740,877	32,511,779	189,678	1,434,176
- Current Expenditures	895,673	299,993	734,583	934,400	5,757,003	236,070	600,303
- Capital Outlay	17,932	1,652	-	-	-	759,755	-
Conservation of Natural Resources	913,605	301,645	734,583	934,400	5,757,003	995,825	600,303
- Current Expenditures	12,600	903,262	-	3,800	21,028,404	24,907	46,067
- Capital Outlay	12,600	903,262	-	3,800	15,387	-	-
Total Housing and Economic Development	-	-	-	-	21,043,791	24,907	46,067
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	-	363,542	118,429	1,133,905	8,561,029	-	711,915
Debt Service	20,000	-	170,000	3,433,300	14,155,000	305,000	1,585,000
- Principal Paid on Bonds	-	2,576,667	189,955	-	-	-	251,510
- Other Long-Term Debt	-	-	-	-	-	-	-
- Interest and Fiscal Charges	12,660	247,555	74,720	2,530,280	5,107,938	57,221	687,226
Total Current Expenditures	13,989,883	11,753,403	11,657,602	55,339,177	282,099,976	16,952,290	32,099,346
Total Capital Outlay	2,147,350	3,982,496	2,366,161	9,400,927	60,076,658	3,368,977	9,285,827
Total Debt Service	32,660	2,824,222	434,675	5,963,580	19,262,938	362,221	2,523,736
Total Expenditures	\$16,169,893	\$18,560,121	\$14,458,438	\$70,703,684	\$361,439,572	\$20,683,488	\$43,908,909
Other Financing Uses	-	-	-	-	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	417,566	2,833,416	103,926	1,472,955	23,917,624	223,123	1,656,640
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$16,587,459	\$21,393,537	\$14,741,690	\$72,176,639	\$385,357,196	\$20,906,611	\$45,565,549
Unreserved Fund Balance	\$6,191,907	\$7,051,920	\$5,099,589	\$12,599,535	\$67,923,464	\$4,881,738	\$7,775,739
General Fund Unreserved Fund Balance	5,181,312	4,176,074	1,055,000	14,609,380	77,377,250	5,013,187	5,893,256
Special Revenue Funds Unreserved Fund Balance	\$1,373,219	\$1,227,994	\$6,154,589	\$27,208,915	\$145,300,714	\$9,894,925	\$13,668,995
Total	\$11,373,219	\$11,227,994	\$6,154,589	\$27,208,915	\$145,300,714	\$9,894,925	\$13,668,995
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	81.3%	95.5%	52.8%	49.2%	51.5%	58.4%	42.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>FARBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2008 Population Estimates)	14,784	20,940	31,187	46,018	5,993	1,169,151	19,561
Net Taxable Tax Capacity	\$15,606,651	\$19,736,531	\$27,653,919	\$57,807,420	\$7,535,148	\$1,602,797,260	\$14,988,901
2007 Tax Levy (Payable 2008)	7,159,392	7,462,521	16,023,216	25,040,039	4,318,827	552,760,050	7,792,970
REVENUES							
Taxes	\$6,476,494	\$6,679,827	\$14,668,402	\$23,807,609	\$4,230,102	\$633,749,555	\$6,950,612
Special Assessments	990,829	-	1,686,572	13,967	169,734	-	-
Licenses and Permits	1,407	55,622	100,784	389,413	2,731	4,874,046	52,425
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	109,752	571,009	55,148	10,450	82,487	4,222,080	1,129,132
Human Services	-	998,688	2,907,365	2,367,488	634,094	140,433,697	1,212,602
Disaster	41,736	462,335	289,109	162,384	39,609	1,345,857	1,617,231
All Other	538,226	316,152	94,218	589,822	51,919	32,109,047	133,944
Total Federal Grants	689,714	2,348,184	3,345,840	3,130,144	808,109	178,110,681	4,092,909
State Grants							
County Program Aid	589,603	830,834	1,423,654	1,231,533	400,582	19,491,012	882,601
Market Value Credits	757,519	842,799	1,509,769	1,487,724	332,063	14,685,270	895,494
Disparity Reduction Aid	71,852	117,607	46,504	29,154	6,168	-	112,423
Streets and Highways	5,598,876	7,035,367	4,265,970	4,718,817	2,513,129	21,252,862	4,548,364
Human Services	-	1,027,022	2,597,627	2,791,203	1,854,425	92,227,574	1,826,820
PERA Aid	13,448	26,020	44,126	61,078	15,868	2,730,102	24,781
Police Aid	48,235	121,936	127,340	246,197	38,865	2,231,533	79,375
All Other	598,118	1,352,064	1,249,865	1,152,434	184,974	38,251,761	2,600,945
Total State Grants	7,677,651	11,353,649	11,264,855	11,718,140	5,346,074	190,870,114	10,970,803
Local Unit Grants	29,618	8,883	166,444	330,994	72,269	50,086,800	311,505
Total Intergovernmental Revenues	\$8,396,983	\$13,710,716	\$14,777,139	\$15,179,278	\$6,226,452	\$419,067,595	\$15,375,217
Charges for Services	1,018,127	2,621,026	2,612,993	5,587,670	880,090	94,994,446	2,261,809
Fines and Forfeits	43,085	4,719	37,064	25,710	-	1,859,326	29,917
Interest Earnings	442,140	227,476	534,835	983,779	98,341	30,919,669	392,968
All Other Revenues	607,023	649,636	1,545,552	1,869,313	241,727	45,636,355	410,276
Total Revenues	\$17,976,088	\$23,949,022	\$35,963,341	\$47,856,739	\$11,849,177	\$1,231,100,992	\$25,473,224
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	351,990,953	-
Other Long-Term Debt	-	66,469	-	33,291	-	-	1,000,000
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	66,469	-	33,291	-	351,990,953	1,000,000
Other Sources	-	-	149,700	25,757	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	713,128	-	90,250	1,249,266	-	32,464,610	74,880
Total Revenues and Other Sources	\$18,689,216	\$24,015,491	\$36,203,291	\$49,165,053	\$11,849,177	\$1,615,556,555	\$26,548,104

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
EXPENDITURES							
General Government	\$10,166,127	\$3,341,401	\$6,039,760	\$9,188,193	\$2,287,023	\$330,009,832	\$3,451,906
- Current Expenditures	-	157,322	18,391	9,188,193	-	16,759,959	-
- Capital Outlay	10,166,127	3,498,723	6,058,151	9,188,193	2,287,023	346,769,791	3,451,906
Total General Government	1,838,683	2,136,783	1,962,994	5,558,419	1,004,154	83,285,479	1,449,289
Public Safety	504,570	1,212,391	2,973,325	5,380,470	111,093	148,098,561	1,203,128
- Sheriff	198,895	-	315,821	498,346	29,879	19,418,824	865,417
- Corrections	-	126,690	57,327	-	-	7,540,735	-
- All Other	2,542,148	3,475,864	5,309,467	11,437,235	1,145,126	258,343,599	3,517,834
- Capital Outlay	193,475	345,187	264,895	434,412	251,349	5,516,746	242,453
Total Public Safety	1,966,235	3,235,237	2,459,791	2,535,743	1,031,392	46,145,281	6,663,891
Streets and Highways	3,596,878	6,296,043	3,730,175	3,719,586	1,664,848	65,717,850	3,776,383
- Administration	952,227	305,126	1,406,689	1,178,659	695,285	790,572	1,160,687
- Maintenance	6,708,815	10,181,593	7,861,550	7,868,400	3,642,874	118,170,449	11,843,414
- Construction	91,917	550,634	428,622	770,471	490,234	-	813,730
- Other Capital Outlay	-	-	-	-	-	-	-
- Current Expenditures	91,917	550,634	428,622	770,471	490,234	-	813,730
- Capital Outlay	1,971,877	1,239,767	3,233,844	2,589,571	674,247	252,267,296	1,031,461
Total Sanitation	1,971,877	2,153,515	6,902,952	8,924,976	3,031,855	259,131,591	3,431,577
Human Services	-	-	2,266,323	-	-	12,825,357	-
- Income Maintenance	-	4,757	-	-	-	8,818,636	-
- Social Services	-	3,398,039	12,403,119	11,514,547	3,706,102	533,042,880	4,463,038
- All Other	-	1,660,524	1,485,470	3,942,091	110,949	60,972,106	1,552,309
- Capital Outlay	-	3,234	9,226	3,942,091	110,949	28,195,905	1,552,309
Total Human Services	1,971,877	1,663,758	1,494,696	3,942,091	110,949	89,168,011	1,552,309
Health	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Health	-	-	-	-	-	-	-
Culture and Recreation	157,028	189,000	262,000	376,695	60,259	63,281,656	106,401
Libraries	-	-	-	-	-	8,926,415	-
- Current Expenditures	-	-	-	-	-	8,926,415	-
- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	166,803	153,897	84,859	255,304	36,540	3,170,625	236,840
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	166,803	153,897	84,859	255,304	36,540	3,170,625	236,840
Conservation of Natural Resources	323,831	342,897	346,859	631,999	96,799	75,378,696	343,241
- Current Expenditures	1,445,764	704,302	2,110,616	843,537	277,586	378,571	378,571
- Capital Outlay	-	-	-	-	-	-	-
Total Conservation of Natural Resources	1,445,764	704,302	2,110,616	843,537	277,586	75,378,696	378,571
Housing and Economic Development	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
- Current Expenditures	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
All Other	193,506	184,945	-	-	233,385	-	70,282
- Current Expenditures	193,506	184,945	-	-	233,385	-	70,282
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	193,506	184,945	-	-	233,385	-	70,282
Debt Service	540,000	145,000	1,312,307	1,527,024	-	57,808,383	-
- Principal Paid on Bonds	17,067	25,514	-	23,500	-	20,782,911	2,000,000
- Other Long-Term Debt	497,456	112,555	526,986	379,302	-	37,106,626	43,707
- Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Current Expenditures	19,670,297	17,026,128	30,909,479	41,652,356	9,664,945	1,301,386,729	22,109,657
Total Capital Outlay	4,549,105	7,078,117	5,221,808	4,898,245	2,360,133	136,750,072	4,937,070
Total Debt Service	1,054,523	283,069	1,839,293	1,929,826	-	115,697,920	2,043,707
Total Expenditures	\$25,273,925	\$24,387,314	\$37,970,580	\$48,480,427	\$12,025,078	\$1,553,834,721	\$29,090,434
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	31,686,395	-
Other Uses	-	-	-	-	-	-	-
Transfers To	713,128	-	90,250	1,249,266	-	1,833,889	74,880
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	713,128	-	90,250	1,249,266	-	32,464,610	74,880
Total Expenditures and Other Uses	\$25,987,053	\$24,387,314	\$38,060,830	\$49,729,693	\$12,025,078	\$1,619,819,615	\$29,165,314
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$1,749,014	\$2,418,221	\$3,476,270	\$18,714,340	\$1,129,903	\$118,901,366	\$3,920,759
Special Revenue Funds Unreserved Fund Balance	820,118	4,507,626	5,123,540	7,137,307	2,142,337	158,640,843	512,443
Total	\$2,569,132	\$6,925,847	\$8,599,810	\$25,852,147	\$3,272,240	\$277,542,209	\$4,433,202
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	13.1%	40.7%	27.8%	62.1%	33.9%	21.3%	20.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITSON
Population (2008 Population Estimates)	18,823	39,059	44,379	10,842	16,311	41,689	4,615
Net Taxable Tax Capacity	\$33,111,273	\$34,532,053	\$54,123,379	\$13,864,745	\$13,449,909	\$41,655,810	\$6,317,592
2007 Tax Levy (Payable 2008)	10,618,401	14,854,195	25,625,688	7,938,954	9,859,029	23,759,705	2,486,172
REVENUES							
Taxes	\$10,192,434	\$13,802,898	\$24,283,629	\$7,400,296	\$8,988,547	\$22,057,034	\$2,394,111
Special Assessments	2,211,142	53,685	940,033	527,660	31,946	2,860,424	113,834
Licenses and Permits	131,825	347,250	85,982	11,130	93,480	387,674	4,225
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	74,070	656,062	547,467	720,805	204,976	1,875,007	-
Human Services	2,057,709	3,219,578	3,444,685	783,459	2,201,982	4,213,146	414,719
Disaster	5,734	21,596	-	18,640	371,312	-	80,398
All Other	117,579	391,568	1,925,735	80,321	203,507	588,402	49,238
Total Federal Grants	2,255,092	4,288,804	5,917,887	1,603,225	2,981,777	6,676,555	544,355
State Grants							
County Program Aid	295,466	1,384,720	1,241,775	508,372	667,732	1,649,511	349,510
Market Value Credits	682,686	1,262,764	1,846,454	597,447	1,052,206	1,782,866	171,685
Disparity Reduction Aid	-	39,910	161,198	54,804	4,286	20,751	4,422
Streets and Highways	2,491,388	3,114,173	9,031,714	2,002,691	2,990,533	7,730,231	3,380,716
Human Services	1,944,297	4,240,877	5,151,163	866,760	1,174,038	4,296,806	267,409
PERA Aid	41,224	37,531	82,818	22,861	21,551	73,608	13,262
Police Aid	100,212	128,710	433,232	48,096	74,865	216,774	33,190
All Other	1,262,386	1,374,113	10,465,723	439,421	562,071	1,772,976	582,217
Total State Grants	6,817,659	11,582,798	28,414,077	4,540,452	6,547,282	17,543,523	4,802,411
Local Unit Grants	235,890	164,315	1,461,877	35,637	-	189,356	141,000
Total Intergovernmental Revenues	\$9,308,641	\$16,035,917	\$35,793,841	\$6,179,314	\$9,529,059	\$24,409,434	\$5,487,766
Charges for Services	2,372,816	1,833,989	3,890,556	859,309	1,851,452	11,938,346	1,689,948
Fines and Forfeits	47,439	66,991	44,921	43,308	52,730	17,365	6,088
Interest Earnings	758,423	456,703	2,423,205	812,065	404,979	1,505,982	438,692
All Other Revenues	2,514,741	1,522,906	12,612,157	1,499,351	1,532,876	4,154,990	776,073
Total Revenues	\$27,537,461	\$34,120,339	\$80,074,324	\$17,332,433	\$22,485,069	\$67,331,249	\$10,910,737
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,155,000	5,980,636	2,290,000	4,958,359	-	-
Other Long-Term Debt	1,249,587	-	544,841	-	120,277	662,223	-
Short-Term Debt	-	-	-	-	-	9,650,000	-
Total Borrowing	1,249,587	2,155,000	6,525,477	2,290,000	5,078,636	10,312,223	-
Other Sources	-	-	6,000,000	-	21,836	3,580	1,829
Transfers From - Enterprise Funds	-	-	250,000	-	576,314	-	-
- Governmental Funds	247,163	666,842	4,112,298	2,246,282	-	2,782,845	76,724
Total Revenues and Other Sources	\$29,034,211	\$36,942,181	\$96,962,099	\$21,868,715	\$28,161,855	\$80,429,897	\$10,989,290

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIHOHI	KITSON
EXPENDITURES							
General Government	\$3,830,095	\$6,105,174	\$9,378,392	\$2,868,662	\$3,760,108	\$8,605,237	\$2,082,069
- Current Expenditures							
- Capital Outlay	64,369	147,274	581,052	129,476	14,909	109,460	109,038
Total General Government	3,894,664	6,252,448	9,959,444	2,998,138	3,775,017	8,714,697	2,191,107
Public Safety	1,791,982	5,424,876	5,216,823	694,941	1,299,831	6,749,297	609,067
- Sheriff							
- Corrections	2,255,261	827,191	4,202,811	836,320	2,078,739	6,228,517	184,844
- All Other	286,399	212,137	403,707	83,374	75,156	455,042	133,025
- Capital Outlay	69,223	330,325	3,249,416	43,785	7,543,652	297,264	40,016
Total Public Safety	4,402,865	6,794,529	13,072,757	1,658,420	10,997,378	13,730,120	966,952
Streets and Highways	313,841	867,323	1,173,776	203,069	189,030	701,829	444,403
- Administration	3,548,871	1,388,511	7,867,654	2,029,211	2,302,410	3,725,485	1,645,189
- Maintenance	3,317,558	2,899,887	14,109,119	3,864,173	1,478,665	8,294,721	3,194,409
- Construction	869,770	216,635	4,599,855	313,386	801,536	565,095	565,095
- Other Capital Outlay	8,050,040	5,372,356	27,750,404	6,344,192	4,283,491	13,523,571	5,849,096
Total Streets and Highways	2,454,268	233,553	1,948,222	77,051	1,879,068	91,277	-
Sanitation	2,687,821	1,986,230	1,986,230	-	77,051	1,879,068	91,277
Total Sanitation	1,362,235	2,557,334	4,092,041	943,685	2,280,524	3,483,453	410,556
Human Services	6,470,823	8,836,486	12,495,662	3,192,427	3,554,710	10,532,465	769,318
- Income Maintenance							
- Social Services	260,775	16,730	-	-	541,473	21,702	21,692
- All Other	8,093,833	11,410,550	16,587,703	4,136,112	5,835,234	14,557,391	21,692
- Capital Outlay	6,800	1,308,310	1,748,197	173,608	2,591,648	2,795,885	36,568
Total Human Services	6,800	1,308,310	1,748,197	173,608	2,591,648	2,795,885	36,568
Health							
- Current Expenditures							
- Capital Outlay							
Total Health							
Culture and Recreation	191,924	392,680	-	375,172	170,772	509,378	54,627
Libraries							
- Current Expenditures							
- Capital Outlay							
Parks and Recreation	429,559	215,252	1,082,428	206,931	-	655,561	173,885
- Current Expenditures							
- Capital Outlay							
Total Culture and Recreation	621,483	37,080	1,082,428	683,790	170,772	1,164,939	228,512
Conservation of Natural Resources	1,725,949	388,042	3,096,357	953,492	67,554	1,160,021	364,079
- Current Expenditures							
- Capital Outlay							
Total Conservation of Natural Resources	1,815,629	388,042	3,096,357	953,492	67,554	1,160,021	364,079
Housing and Economic Development	30,000	63,013	5,865,177	98,548	-	24,449	91,700
- Current Expenditures							
- Capital Outlay							
Total Housing and Economic Development	30,000	63,013	5,865,177	98,548	-	24,449	91,700
All Other	-	484,535	142,000	-	5,285	-	-
- Current Expenditures							
- Capital Outlay							
Total All Other	-	1,479,581	142,000	-	5,285	-	-
Debt Service	320,000	715,000	618,073	585,000	330,000	8,755,000	-
- Principal Paid on Bonds	182,321	-	-	18,814	3,690,204	-	-
- Other Long-Term Debt	345,788	389,886	692,907	573,619	433,457	2,435,997	7,961
- Interest and Fiscal Charges	24,958,782	29,581,375	52,848,070	12,659,440	18,452,818	48,047,160	7,112,309
Total Current Expenditures	4,644,353	4,132,466	28,442,627	4,386,860	9,370,216	9,502,981	3,930,250
Total Capital Outlay	848,109	1,104,886	1,310,980	1,169,554	782,271	14,881,201	7,961
Total Debt Service	\$30,451,244	\$34,818,727	\$82,601,677	\$18,215,854	\$28,605,505	\$72,431,342	\$11,050,520
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	6,830,000	-
Other Uses	-	-	-	-	-	-	-
Transfers To	247,163	666,842	4,112,298	2,246,282	576,314	2,782,845	76,724
- Enterprise Funds							
- Governmental Funds							
Total Expenditures and Other Uses	\$30,698,407	\$35,485,569	\$86,713,975	\$20,462,136	\$29,181,619	\$82,044,187	\$11,127,244
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$7,593,405	\$3,655,617	\$11,637,036	\$8,217,511	\$1,013,431	\$9,471,563	\$4,944,788
Special Revenue Funds Unreserved Fund Balance	5,664,789	5,439,472	17,368,075	4,046,464	3,679,997	19,756,160	1,283,503
Total	\$13,258,194	\$9,095,089	\$29,005,111	\$12,263,975	\$4,693,428	\$29,227,723	\$6,228,291
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	53.1%	30.7%	54.9%	96.9%	25.4%	60.8%	87.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>KOOCHICHI</i>	<i>LAC QUIPARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2008 Population Estimates)	13,302	7,321	10,970	3,999	28,022	5,882	24,865
Net Taxable Tax Capacity	\$9,489,786	\$8,195,020	\$15,708,658	\$4,050,803	\$30,468,164	\$5,767,893	\$22,455,267
2007 Tax Levy (Payable 2008)	3,470,024	3,380,076	7,176,467	2,160,870	11,671,560	3,871,437	11,041,008
REVENUES							
Taxes	\$3,098,956	\$3,276,340	\$8,428,029	\$2,520,054	\$10,886,613	\$3,884,984	\$10,321,794
Special Assessments	508,990	316,371	-	530,518	198,365	322,909	778,368
Licenses and Permits	12,060	8,611	32,037	50,340	298,650	23,395	28,453
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	789,226	104,275	409,505	11,494	-	798,340	1,088,462
Human Services	553,420	459,884	744,435	476,096	1,549,369	-	23,205
Disaster	-	31,808	-	17,977	53,814	7,429	-
All Other	224,583	490,537	2,001,306	119,552	-	293,273	24,170
Total Federal Grants	1,567,229	1,086,504	3,155,246	625,119	1,603,183	1,099,042	1,135,837
State Grants							
County Program Aid	786,203	573,035	272,311	447,853	833,408	519,954	1,025,350
Market Value Credits	513,959	394,910	415,960	173,593	951,924	357,495	837,044
Disparity Reduction Aid	151,675	54,742	155,178	10,204	79,330	37,679	26,867
Streets and Highways	5,000,020	3,635,202	5,054,649	2,998,386	3,228,872	1,757,040	5,141,500
Human Services	2,179,114	642,565	3,064,081	352,927	2,599,785	-	-
PERA Aid	28,068	12,573	24,475	12,302	28,707	9,428	41,797
Police Aid	60,968	39,223	113,052	33,871	122,912	20,282	75,081
All Other	1,849,562	689,532	1,846,015	2,008,514	831,688	298,766	383,285
Total State Grants	10,569,569	6,041,782	10,945,721	6,037,650	8,676,626	3,000,644	7,530,924
Local Unit Grants	189,448	65,053	124,985	24,545	-	137,451	149,752
Total Intergovernmental Revenues	\$12,326,246	\$7,193,339	\$14,225,952	\$6,687,314	\$10,279,809	\$4,237,137	\$8,816,513
Charges for Services	1,369,659	443,328	1,453,338	276,395	2,374,744	350,948	899,096
Fines and Forfeits	31,381	13,424	10,437	32,398	43,086	6,112	-
Interest Earnings	621,609	404,265	349,694	158,043	548,661	217,947	581,239
All Other Revenues	4,189,838	248,328	1,075,886	349,086	816,524	240,855	1,201,399
Total Revenues	\$22,158,739	\$11,904,006	\$25,575,373	\$10,604,148	\$25,446,452	\$9,284,287	\$22,626,862
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	4,143,158	750,000	-
Other Long-Term Debt	161,363	52,412	42,050	-	-	204,730	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	161,363	52,412	42,050	-	4,143,158	954,730	-
Other Sources	8,776	35,132	-	-	-	82,001	150,562
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	1,400,439	18,786	58,875	747	41,748	-	-
Total Revenues and Other Sources	\$23,729,317	\$12,010,336	\$25,676,298	\$10,604,895	\$29,631,358	\$10,321,018	\$22,777,424

**Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008**

	KOOSCHING	LAC QUIPARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
EXPENDITURES							
General Government	\$3,626,468	\$1,423,285	\$3,836,501	\$1,875,431	\$4,270,035	\$1,590,513	\$3,971,561
- Current Expenditures	166,775	235,785	-	30,507	19,483	141,377	3,121,613
- Capital Outlay	3,793,243	1,659,070	3,836,501	1,905,938	4,289,518	1,731,890	7,093,174
Total General Government	1,737,360	765,641	1,881,101	466,140	2,688,491	956,884	3,109,609
Public Safety	288,176	114,001	1,186,285	317,932	277,147	40,568	292,149
- Sheriff	259,090	3,000	607,720	244,706	300,712	55,599	151,352
- Corrections	98,470	46,919	-	12,642	276,484	-	-
- All Other	2,383,096	929,561	3,675,106	1,041,420	3,542,834	1,053,051	3,553,110
- Capital Outlay	359,045	419,269	169,009	415,933	347,649	396,342	396,342
Total Public Safety	2,057,969	2,483,949	1,740,361	1,239,031	2,756,937	1,350,686	1,933,365
Streets and Highways	4,425,823	2,304,767	5,790,172	1,374,884	9,354,037	1,171,505	2,631,932
- Administration	249,819	309,284	913,946	731,880	124,729	870,238	953,675
- Maintenance	7,092,656	5,256,918	8,863,748	3,514,724	12,651,656	3,740,078	5,915,314
- Construction	1,286,460	114,487	305,805	592,611	168,743	171,132	575,151
- Other Capital Outlay	30,895	-	-	-	-	-	-
- Current Expenditures	1,317,355	114,487	305,805	592,611	168,743	171,132	575,151
- Capital Outlay	1,221,440	589,289	829,848	442,138	1,802,646	-	2,491,956
Total Sanitation	3,167,414	1,294,488	2,514,604	1,171,047	4,978,490	-	-
Human Services	4,388,854	1,883,777	3,344,452	1,615,581	7,221,655	962,439	2,491,956
- Income Maintenance	1,070,521	67,539	2,709,087	79,185	1,946,670	37,253	225,963
- Social Services	15,720	-	-	-	6,609	-	-
- All Other	1,086,241	67,539	2,709,087	79,185	1,953,279	37,253	225,963
- Capital Outlay	67,741	75,697	79,768	33,390	584,164	35,740	255,654
Total Human Services	221,137	176,548	637,126	402,916	82,116	171,602	251,595
Culture and Recreation	288,878	252,245	716,894	436,306	666,556	254,062	507,249
Libraries	1,913,768	944,452	849,739	213,335	485,474	1,009,726	552,613
- Current Expenditures	1,913,768	944,452	849,739	213,335	485,474	1,009,726	552,613
- Capital Outlay	367,099	129,728	468,430	237,603	12,677	381,057	58,155
Total Culture and Recreation	367,099	129,728	468,430	237,603	12,677	381,057	58,155
Conservation of Natural Resources	304,514	7,000	28,000	237,603	12,677	-	-
- Current Expenditures	304,514	7,000	28,000	237,603	12,677	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	304,514	7,000	28,000	237,603	12,677	-	-
Debt Service	-	-	1,080,000	-	795,000	110,000	2,825,091
- Principal Paid on Bonds	-	-	366,948	-	-	174,957	-
- Other Long-Term Debt	33,242	1,680	344,510	387	504,194	102,999	316,627
- Interest and Fiscal Charges	17,948,202	8,348,022	18,093,644	7,486,870	21,210,754	7,110,848	14,265,465
Total Current Expenditures	4,987,502	2,896,755	6,719,499	2,149,833	9,781,618	2,437,182	6,707,220
Total Capital Outlay	267,242	7,680	1,791,458	387	1,299,194	387,956	3,141,718
Total Debt Service	\$23,202,946	\$11,252,457	\$26,604,601	\$9,637,090	\$32,291,566	\$9,935,986	\$24,114,403
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	1,400,439	18,786	58,875	747	41,748	-	-
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$24,603,385	\$11,271,243	\$26,663,476	\$9,637,837	\$32,333,314	\$9,935,986	\$24,114,403
Unreserved Fund Balance	\$6,547,967	\$3,312,661	\$5,253,889	\$2,813,360	\$6,230,883	\$3,099,634	\$7,117,819
General Fund Unreserved Fund Balance	4,321,914	6,091,707	3,124,820	3,206,503	3,909,507	2,314,324	4,950,049
Special Revenue Funds Unreserved Fund Balance	\$10,869,881	\$9,404,368	\$8,378,709	\$6,019,863	\$10,140,390	\$5,413,958	\$12,067,868
Total	60.6%	112.7%	46.3%	80.4%	47.8%	76.1%	84.6%
AS A PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2008 Population Estimates)	5,085	9,648	20,637	37,289	23,141	26,397	32,831
Net Taxable Tax Capacity	\$3,492,072	\$8,383,687	\$22,272,788	\$30,838,482	\$23,444,191	\$22,411,207	\$29,424,547
2007 Tax Levy (Payable 2008)	3,648,593	4,251,915	9,755,710	17,374,105	10,322,372	14,171,171	14,922,286
REVENUES							
Taxes	\$3,039,950	\$3,808,660	\$9,341,774	\$15,994,025	\$9,565,759	\$13,117,325	\$13,369,670
Special Assessments	162,240	391,216	1,384,876	89,108	97,355	120,905	71
Licenses and Permits	8,921	1,460	40,126	89,512	18,068	249,852	374,745
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	215,311	229,994	283,202	1,780,490	721,205	722,205	1,308,886
Human Services	763,906	1,158,416	-	1,954,733	1,217,319	1,796,967	2,436,280
Disaster	8,500	52,088	4,903	-	32,100	16,937	397,341
All Other	85,933	162,203	69,318	361,010	260,073	268,450	-
Total Federal Grants	1,073,650	1,602,701	357,423	4,096,233	2,230,697	2,804,559	4,142,507
State Grants							
County Program Aid	643,305	1,062,383	888,217	1,424,499	836,651	1,044,692	1,218,835
Market Value Credits	269,233	483,098	922,555	1,528,082	892,318	1,148,956	1,768,279
Disparity Reduction Aid	66,508	4,492	35,766	60,762	13,859	24,716	29,105
Streets and Highways	1,039,059	5,409,679	2,865,813	5,031,882	3,347,147	4,560,795	5,994,730
Human Services	704,630	591,719	-	2,614,362	1,606,095	2,202,440	2,715,452
PERA Aid	10,235	18,740	17,216	36,151	24,144	30,786	48,267
Police Aid	61,485	73,225	67,742	156,865	96,870	140,769	123,629
All Other	907,272	604,051	881,126	795,702	657,175	1,586,379	735,394
Total State Grants	3,701,727	8,247,387	5,678,435	11,648,305	7,474,259	10,739,533	12,633,691
Local Unit Grants	237,164	-	-	1,591,306	128,902	-	243,853
Total Intergovernmental Revenues	\$5,012,541	\$9,850,088	\$6,035,858	\$17,335,844	\$9,833,858	\$13,544,092	\$17,020,051
Charges for Services	495,095	1,974,097	807,943	4,526,472	3,370,673	2,077,315	5,236,856
Fines and Forfeits	16,797	12,842	28,237	28,504	33,942	95,745	97,165
Interest Earnings	118,677	285,156	452,087	792,150	577,842	462,857	834,972
All Other Revenues	287,460	602,749	2,180,635	854,122	2,379,738	780,867	1,062,146
Total Revenues	\$9,141,681	\$16,926,268	\$20,271,536	\$39,709,737	\$25,877,235	\$30,448,958	\$37,995,676
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	3,000,300	7,985,000	-
Other Long-Term Debt	-	-	96,643	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	96,643	-	3,000,300	7,985,000	-
Other Sources	-	166,739	115,356	233,578	-	47,375	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	112,237	34,935	49,000	1,463,510	972,015	118,720	-
Total Revenues and Other Sources	\$9,253,918	\$17,127,942	\$20,532,535	\$41,406,825	\$29,849,550	\$38,600,553	\$37,995,676

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
EXPENDITURES						
General Government	\$2,003,208	\$4,888,606	\$5,978,439	\$4,627,597	\$4,930,886	\$5,984,500
- Current Expenditures	-	17,347	1,310,038	78,491	1,736,817	-
- Capital Outlay	237,367	-	-	-	-	-
Total General Government	2,003,208	4,905,953	7,288,477	4,706,088	6,667,703	5,984,500
Public Safety	2,105,250	3,519,048	3,386,121	3,813,731	2,206,705	2,841,697
- Sheriff	-	-	-	-	-	-
- Corrections	101,388	64,859	2,158,592	-	4,007,961	2,705,371
- All Other	49,978	208,424	315,618	283,782	184,632	351,432
- Capital Outlay	72,159	-	-	-	4,157	-
Total Public Safety	2,256,616	3,727,472	5,860,331	4,097,513	6,403,455	5,898,500
Streets and Highways	249,189	772,178	704,404	413,892	589,471	409,695
- Administration	918,038	1,626,727	2,069,929	1,587,139	3,811,088	2,350,623
- Maintenance	210,101	1,671,211	6,956,022	5,383,026	1,032,165	6,778,222
- Construction	214,233	1,634,406	864,983	1,304,336	570,373	1,025,059
- Other Capital Outlay	1,591,561	5,333,995	10,595,338	8,688,393	6,003,097	10,563,599
Total Streets and Highways	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Sanitation	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Total Sanitation	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Human Services	935,378	-	2,025,323	1,621,872	2,129,091	2,883,958
- Income Maintenance	1,552,522	-	6,437,412	4,029,242	5,784,064	5,566,816
- Social Services	181,349	1,864,195	521,163	-	-	787,610
- All Other	-	-	-	-	-	-
- Capital Outlay	41,866	-	-	-	-	-
Total Human Services	2,669,249	1,864,195	8,983,898	5,651,114	7,913,155	9,238,384
Health	62,982	-	2,061,059	1,469,439	642,635	2,150,563
- Current Expenditures	1,260,000	-	-	-	-	-
- Capital Outlay	1,322,982	-	2,061,059	1,469,439	642,635	2,150,563
Total Health	1,322,982	-	2,061,059	1,469,439	642,635	2,150,563
Culture and Recreation	27,006	579,853	172,734	193,673	250,278	476,524
Libraries	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	94,334	170,222	423,590	275,913	68,911	81,026
Parks and Recreation	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	13,153	-	-	1,321,302	-	-
Total Culture and Recreation	121,340	750,075	596,324	1,790,888	319,189	557,550
Conservation of Natural Resources	213,862	686,977	946,394	384,017	234,049	440,224
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	8,750	-	-	-	-	-
Total Conservation of Natural Resources	213,862	686,977	946,394	384,017	234,049	440,224
Housing and Economic Development	675	30,009	2,298	272,250	20,380	157,969
- Current Expenditures	675	30,009	2,298	272,250	20,380	157,969
- Capital Outlay	228,039	533,252	-	-	-	-
Total Housing and Economic Development	228,039	533,252	-	-	-	-
All Other	91,353	490,000	254,617	762,171	340,000	920,000
Debt Service	-	26,022	-	-	-	-
- Principal Paid on Bonds	-	-	-	-	-	-
- Other Long-Term Debt	64,279	148,641	38,803	315,076	374,126	352,142
- Interest and Fiscal Charges	-	-	-	-	-	-
Total All Other	91,353	490,000	254,617	762,171	340,000	920,000
Total Current Expenditures	8,958,984	14,762,056	28,956,706	19,192,558	24,992,494	30,379,429
Total Capital Outlay	1,684,334	3,322,964	10,713,335	8,280,630	3,343,512	7,803,281
Total Debt Service	155,632	664,663	293,420	1,077,247	714,126	1,272,142
Total Expenditures	\$10,798,950	\$18,749,683	\$39,963,461	\$28,550,435	\$29,050,132	\$39,454,852
Other Financing Uses						
Debt Redemption - Refunded Bonds	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Transfers To	112,237	49,000	1,463,510	972,015	118,720	-
- Enterprise Funds	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-
Total Expenditures and Other Uses	\$10,911,187	\$18,798,683	\$41,426,971	\$29,522,450	\$29,168,852	\$39,454,852
Unreserved Fund Balance						
General Fund Unreserved Fund Balance	\$1,034,252	\$5,454,516	\$11,137,791	\$5,518,924	\$7,815,143	\$6,488,131
Special Revenue Funds Unreserved Fund Balance	2,042,898	7,149,072	9,328,103	7,748,207	8,178,003	8,257,699
Total	\$3,077,150	\$12,603,588	\$20,465,894	\$13,267,131	\$15,993,146	\$14,745,830
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.3%	85.4%	70.7%	69.1%	64.0%	48.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population (2008 Population Estimates)	38,080	8,526	32,024	20,386	6,789	141,326	56,875
Net Taxable Tax Capacity	\$29,284,826	\$12,164,081	\$27,023,519	\$17,324,118	\$5,781,396	\$135,524,221	\$72,769,893
2007 Tax Levy (Payable 2008)	12,444,532	4,945,704	13,504,033	9,073,210	3,445,956	71,902,191	26,236,875
REVENUES							
Taxes	\$11,529,430	\$4,968,770	\$12,594,363	\$8,433,547	\$3,130,452	\$68,076,737	\$24,317,480
Special Assessments	428,619	531,749	939,844	99,800	235,153	-	151,078
Licenses and Permits	101,283	31,409	108,798	131,210	5,682	1,762,763	324,359
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,056,970	1,313,877	110,935	-	1,239,137	885,762	735,173
Human Services	3,018,179	-	2,120,158	1,826,169	687,335	13,320,531	4,595,407
Disaster	176,229	-	-	-	-	841,153	-
All Other	616,457	76,269	279,521	339,266	16,004	1,731,702	775,382
Total Federal Grants	4,867,835	1,390,146	2,510,614	2,165,435	1,942,476	16,779,148	6,105,962
State Grants							
County Program Aid	2,155,033	457,429	1,323,552	963,426	735,202	5,085,646	1,627,806
Market Value Credits	1,475,789	472,793	1,094,739	764,895	344,526	4,117,933	2,300,203
Disparity Reduction Aid	174,077	25,704	11,670	72,565	15,682	22,226	13,066
Streets and Highways	4,815,537	3,715,748	2,556,860	4,188,530	5,338,838	5,686,006	10,383,496
Human Services	3,068,003	-	1,995,824	1,295,707	652,288	13,926,897	5,634,201
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	132,661	51,935	75,081	71,076	27,787	390,645	222,419
All Other	975,974	281,029	641,853	1,108,612	1,000,849	4,443,537	1,523,990
Total State Grants	12,837,306	5,016,247	7,733,855	8,493,653	8,128,355	33,850,617	21,770,127
Local Unit Grants	1,546,270	1,507,776	40,971	806,815	24,790	2,534,662	391,639
Total Intergovernmental Revenues	\$19,251,411	\$7,914,169	\$10,285,440	\$11,465,903	\$10,095,621	\$53,164,427	\$28,267,728
Charges for Services	2,895,797	484,313	1,802,710	2,377,568	702,490	17,374,489	3,709,696
Fines and Forfeits	74,364	802	62,547	9,746	-	18,114	99,954
Interest Earnings	1,447,496	340,220	875,370	594,544	94,643	4,446,505	1,416,493
All Other Revenues	833,062	507,267	615,088	2,127,718	294,613	1,640,492	1,679,801
Total Revenues	\$36,561,462	\$14,778,699	\$27,284,160	\$25,240,036	\$14,558,654	\$146,483,527	\$59,966,589
Other Financing Sources							
Borrowing							
Bonds Issued	10,000,000	-	7,885,133	-	-	8,290,000	-
Other Long-Term Debt	10,500	-	-	7,833	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,010,500	-	7,885,133	7,833	-	8,290,000	-
Other Sources	105,393	31,173	192,555	32,437	82,973	311,963	825,724
Transfers From - Enterprise Funds	-	-	-	-	-	98,882	-
- Governmental Funds	251,154	287,714	183,831	269,326	-	1,481,353	1,135,408
Total Revenues and Other Sources	\$46,928,509	\$15,097,586	\$35,545,679	\$25,549,632	\$14,641,627	\$156,665,725	\$61,927,721

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTERTAIL
EXPENDITURES						
General Government	\$4,989,338	\$5,803,582	\$3,727,587	\$1,738,406	\$12,707,715	\$9,341,708
- Current Expenditures	909,283	164,502	33,116	-	-	413,107
- Capital Outlay	5,898,621	5,968,084	3,760,703	1,738,406	12,707,715	9,754,815
Total General Government	4,418,639	1,481,185	1,444,708	782,616	10,340,412	4,550,137
Public Safety	900,364	2,187,964	2,281,353	371,009	22,431,231	3,961,740
- Sheriff	28,892	188,232	126,000	124,564	1,422,982	585,168
- Corrections	325,019	132,836	131,501	-	-	2,000,598
- All Other	4,569,253	153,035	1,315,016	-	-	11,097,643
- Capital Outlay	10,213,275	4,010,416	3,983,562	1,278,189	34,194,625	11,097,643
Total Public Safety	499,127	287,807	298,695	556,026	1,737,221	468,491
Streets and Highways	2,779,404	1,222,516	1,241,494	1,737,206	4,376,385	4,370,055
- Administration	5,305,704	6,787,318	3,111,092	5,951,599	13,569,805	10,058,510
- Maintenance	839,769	372,849	1,113,356	597,141	4,767,565	1,119,153
- Construction	9,424,004	8,659,635	5,764,637	8,841,972	24,450,976	16,016,209
- Other Capital Outlay	593,420	562,276	321,632	319,674	-	-
- Current Expenditures	53,300	-	-	-	-	-
- Capital Outlay	646,720	562,276	321,632	319,674	-	-
Total Sanitation	2,729,839	2,452,156	1,768,482	682,098	9,047,344	4,591,627
Human Services	6,403,203	5,286,922	3,763,223	1,534,019	50,094,760	13,249,637
- Income Maintenance	-	-	-	263,285	422,773	232,621
- Social Services	1,120,519	-	-	-	-	4,504,206
- All Other	1,120,519	-	-	-	-	22,578,091
- Capital Outlay	1,120,519	7,739,078	5,531,705	2,479,402	59,564,877	2,263,991
- Current Expenditures	55,121	1,387,141	1,447,574	240,146	10,769,575	31,096
- Capital Outlay	1,578,743	1,387,141	1,461,660	240,146	10,769,575	2,295,087
Total Health	219,018	111,643	515,158	79,955	995,328	447,236
Culture and Recreation	137,042	130,223	130,261	56,043	348,128	415,750
Libraries	137,042	130,223	130,261	56,043	348,128	415,750
- Current Expenditures	356,060	241,866	645,419	488,675	2,051,403	7,998
- Capital Outlay	596,717	451,066	290,228	466,478	707,288	870,984
Total Culture and Recreation	596,717	451,066	290,228	466,478	707,288	971,840
Conservation of Natural Resources	31,800	130,519	365,296	-	82,500	21,800
- Current Expenditures	31,800	130,519	365,296	-	82,500	21,800
- Capital Outlay	-	-	823,784	-	296,342	-
Total All Other	-	-	823,784	-	296,342	-
Debt Service	11,400	1,160,000	240,000	-	808,394	645,000
- Principal Paid on Bonds	7,952	96,548	241,306	-	3,948	3,948
- Other Long-Term Debt	26,201,673	525,272	747,960	-	1,227,690	1,279,961
- Interest and Fiscal Charges	11,677,309	21,672,377	18,545,475	8,951,525	125,779,984	45,471,801
Total Current Expenditures	19,352	7,477,704	4,403,151	7,037,415	20,388,773	18,134,668
Total Capital Outlay	37,898,334	1,781,820	1,229,266	2,036,084	1,928,909	1,928,909
Total Debt Service	\$37,898,334	\$30,931,901	\$24,177,892	\$15,988,940	\$148,204,841	\$65,535,576
Total Expenditures						
Other Financing Uses	-	-	6,230,000	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	82,973	-	-
Other Uses	-	-	-	-	1,834,934	-
Transfers To	251,154	183,831	269,326	-	1,481,353	1,135,408
- Enterprise Funds	-	-	-	-	-	-
- Governmental Funds	251,154	183,831	269,326	-	1,481,353	1,135,408
Total Expenditures and Other Uses	\$38,149,488	\$31,115,732	\$30,677,218	\$16,071,913	\$151,521,128	\$66,670,786
Unreserved Fund Balance						
General Fund Unreserved Fund Balance	\$22,084,661	\$10,447,946	\$5,750,815	\$3,584,616	\$26,575,152	\$12,005,058
Special Revenue Funds Unreserved Fund Balance	9,969,338	5,405,760	7,175,530	770,570	24,129,726	10,160,830
Total	\$32,053,999	\$15,853,706	\$12,926,345	\$4,355,186	\$50,704,878	\$22,165,888
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	122.3%	73.2%	69.7%	48.7%	40.3%	48.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (2008 Population Estimates)	13,694	28,328	9,364	30,854	11,073	517,398	4,111
Net Taxable Tax Capacity	\$7,107,880	\$29,820,874	\$8,223,563	\$23,980,283	\$13,394,055	\$566,515,773	\$2,620,215
2007 Tax Levy (Payable 2008)	5,820,393	13,993,705	3,553,968	17,546,134	5,983,958	209,992,207	1,671,573
REVENUES							
Taxes	\$5,305,715	\$12,871,977	\$3,800,625	\$16,176,569	\$5,492,536	\$249,861,620	\$1,511,003
Special Assessments	188,962	-	205,545	2,887,598	392,670	-	91,034
Licenses and Permits	6,823	70,350	12,515	52,752	40,834	1,639,971	1,340
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	157,822	561,559	231,295	2,653,710	-	4,003,283	-
Human Services	1,256,949	2,281,696	573,228	5,987,141	815,304	65,361,214	314,207
Disaster	2,409	54,682	-	143,785	-	436,326	28,474
All Other	379,699	322,411	87,437	485,977	173,117	18,845,122	59,364
Total Federal Grants	1,796,879	3,220,348	891,960	9,270,613	988,421	88,645,945	402,045
State Grants							
County Program Aid	778,729	1,037,202	1,071,012	1,509,677	434,927	12,279,255	584,438
Market Value Credits	615,551	1,357,416	389,802	1,345,754	547,647	9,338,833	189,068
Disparity Reduction Aid	95,866	443	71,643	76,643	22,512	262,056	86,617
Streets and Highways	2,936,218	5,955,803	2,285,932	8,964,771	3,284,143	13,473,994	2,037,908
Human Services	1,054,108	1,794,184	666,473	5,269,165	502,183	54,913,559	194,919
PERA Aid	16,384	36,545	14,804	43,810	17,671	762,845	8,965
Police Aid	44,523	180,645	71,794	144,516	47,419	1,336,135	36,240
All Other	480,584	1,259,400	474,586	1,431,819	417,149	33,266,365	337,951
Total State Grants	6,021,963	11,621,638	5,046,050	18,786,155	5,273,651	125,633,042	3,476,106
Local Unit Grants	-	-	39,453	302,850	648,035	11,342,033	27,161
Total Intergovernmental Revenues	\$7,818,842	\$14,841,986	\$5,977,463	\$28,359,618	\$6,910,107	\$225,621,020	\$3,905,312
Charges for Services	1,813,413	2,206,982	1,322,056	2,391,944	1,015,216	68,393,453	539,829
Fines and Forfeits	24,699	87,761	12,493	48,343	27,574	733,550	2,331
Interest Earnings	122,997	455,341	480,449	937,960	283,510	16,012,013	322,907
All Other Revenues	966,829	2,825,452	597,114	4,147,723	279,678	18,246,885	629,872
Total Revenues	\$16,248,280	\$33,359,849	\$12,408,260	\$55,002,507	\$14,442,125	\$580,508,512	\$7,003,628
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	4,595,000	-	6,222,772	-
Other Long-Term Debt	-	-	6,329	120,579	56,681	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	6,329	4,715,579	56,681	6,222,772	-
Other Sources	17,283	73,002	4,050	62,929	31,113	3,531,806	9,000
Transfers From - Enterprise Funds	-	-	-	-	-	150	-
- Governmental Funds	-	1,199,370	-	903,988	1,033,706	8,875,136	-
Total Revenues and Other Sources	\$16,265,563	\$34,632,221	\$12,418,639	\$60,685,003	\$15,563,625	\$599,138,376	\$7,012,628

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
EXPENDITURES							
General Government	\$2,237,914	\$4,671,219	\$2,922,911	\$6,649,868	\$2,656,940	\$93,940,971	\$893,647
- Current Expenditures				197,935	257,510	3,332,046	
- Capital Outlay	30,392	710,903	-	6,847,803	2,914,450	97,273,017	893,647
Total General Government	2,268,306	5,382,122	2,922,911	6,847,803	2,914,450	97,273,017	893,647
Public Safety	825,829	4,245,937	1,473,090	2,297,470	956,160	52,891,491	694,257
- Sheriff				3,892,126	454,635	61,655,780	235,611
- Corrections	2,178,297	3,741,369	415,996	831,969	158,631	2,013,914	119,831
- All Other	166,318	215,488	887,131	2,784,631	63,751	13,165,477	40,461
- Capital Outlay	64,004	-	-	9,806,196	1,633,177	129,726,662	1,090,160
Total Public Safety	3,234,448	8,202,794	2,776,217	8,006,196	1,633,177	129,726,662	1,090,160
Streets and Highways	256,885	663,669	222,302	3,161,815	315,390	3,443,575	331,979
- Administration	607,261	1,845,858	1,062,628	3,161,815	1,012,742	11,908,969	865,164
- Maintenance	2,137,453	9,067,127	1,482,669	11,955,950	2,210,473	13,041,097	1,212,615
- Construction	1,336,262	1,873,514	386,088	1,521,947	465,962	722,260	372,543
- Other Capital Outlay	4,337,861	13,450,168	3,153,687	17,073,652	4,004,567	29,115,901	2,782,301
Total Streets and Highways	98,468	355,096	171,029	852,571	382,812	21,216,560	94,749
Sanitation	98,468	355,096	171,029	852,571	382,812	21,216,560	94,749
- Administration	1,185,341	1,998,809	945,769	3,303,520	776,992	47,054,746	657,576
- Income Maintenance	3,445,734	5,425,721	1,658,622	13,300,414	2,038,547	131,996,800	557,446
- Social Services	48,406	-	-	-	-	137,542	18,486
- All Other	4,679,481	7,424,530	2,604,391	16,603,934	2,815,539	179,484,124	1,233,508
- Capital Outlay	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
Total Human Services	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
Health	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
- Current Expenditures				17,369	-	623,404	-
- Capital Outlay	56,270	981,712	63,773	2,035,034	968,943	30,297,682	62,388
Culture and Recreation	80,000	300,407	51,651	202,186	107,810	9,601,028	29,702
Libraries						450,805	-
- Current Expenditures						10,310,157	56,951
- Capital Outlay	80,000	300,407	51,651	202,186	107,810	9,601,028	29,702
Parks and Recreation	127,690	121,820	141,393	265,957	151,632	3,847,960	-
- Current Expenditures				6,150	-	-	-
- Capital Outlay	127,690	121,820	141,393	265,957	151,632	3,847,960	-
Conservation of Natural Resources	207,690	422,227	193,044	474,293	259,442	24,209,950	86,653
- Current Expenditures	456,090	981,039	613,304	922,712	393,820	71,516	372,853
- Capital Outlay	207,690	422,227	193,044	474,293	259,442	24,209,950	86,653
Total Culture and Recreation	207,690	422,227	193,044	474,293	259,442	24,209,950	86,653
Housing and Economic Development	456,090	981,039	613,304	922,712	393,820	71,516	397,342
- Current Expenditures	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
- Capital Outlay	456,090	981,039	613,304	922,712	393,820	71,516	397,342
Total Housing and Economic Development	456,090	981,039	613,304	922,712	393,820	71,516	397,342
All Other	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
- Current Expenditures						5,981,550	-
- Capital Outlay	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
Total All Other	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
Debt Service	190,000	-	-	3,030,000	320,000	24,429,453	-
- Principal Paid on Bonds	75,000	880,523	27,337	1,733	1,733	-	-
- Other Long-Term Debt	132,808	1,489,207	1,878	1,276,597	75,364	9,233,286	1,607
- Interest and Fiscal Charges	11,793,475	25,550,492	10,692,664	38,168,772	10,994,508	508,045,524	5,037,607
Total Current Expenditures	3,568,111	11,651,544	1,868,757	16,555,282	2,997,696	35,478,085	1,650,108
Total Capital Outlay	397,808	2,369,730	29,215	4,306,597	397,097	33,662,739	1,607
Total Debt Service	\$15,759,394	\$39,571,766	\$12,590,636	\$59,030,651	\$14,389,301	\$577,186,348	\$6,689,322
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	7,355,000	-
Other Uses	-	-	-	4,462	-	-	-
Transfers To	-	1,199,370	245,117	662,917	-	4,806,607	-
- Enterprise Funds	-	-	-	903,988	-	8,875,136	-
- Governmental Funds	-	-	-	-	1,033,706	-	-
Total Expenditures and Other Uses	\$15,759,394	\$40,771,136	\$12,835,753	\$60,602,018	\$15,423,007	\$598,223,091	\$6,689,322
Unreserved Fund Balance	\$3,435,262	(\$478,683)	\$5,515,999	\$11,339,886	\$2,865,151	\$164,799,167	\$3,469,631
General Fund Unreserved Fund Balance	2,690,184	238,833	2,520,419	13,115,570	2,522,095	63,904,781	1,900,772
Special Revenue Funds Unreserved Fund Balance	\$6,125,446	(\$239,850)	\$8,036,418	\$24,455,456	\$5,387,246	\$228,703,948	\$5,370,403
Total	51.9%	-0.9%	75.2%	64.1%	49.0%	45.0%	106.6%
AS A PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
Population (2008 Population Estimates)	15,680	16,308	62,898	9,459	16,010	195,797	128,500
Net Taxable Tax Capacity	\$17,124,946	\$21,124,438	\$61,124,048	\$10,525,300	\$8,935,336	\$158,762,576	\$162,140,233
2007 Tax Levy (Payable 2008)	9,223,594	10,814,711	16,443,364	3,648,612	5,741,593	94,914,678	48,810,425
REVENUES							
Taxes	\$8,475,438	\$10,309,665	\$16,185,954	\$3,287,596	\$5,184,155	\$102,853,734	\$55,929,146
Special Assessments	629,276	883,406	114,650	207,184	989,829	-	-
Licenses and Permits	31,546	131,876	353,016	32,769	8,755	159,704	1,275,456
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,560	631,530	105,918	353,689	2,763	3,317,276	2,133,116
Human Services	1,174,503	1,248,578	2,669,277	530,945	1,342,885	16,476,760	4,541,980
Disaster	17,508	9,235	-	-	539,734	2,216,111	68,888
All Other	178,793	833,640	2,361,676	93,735	188,889	8,563,241	1,100,919
Total Federal Grants	1,373,364	2,722,983	5,136,871	978,369	2,074,271	30,573,388	7,844,903
State Grants							
County Program Aid	554,526	421,683	2,315,048	731,106	813,550	9,649,847	2,340,860
Market Value Credits	750,679	834,115	1,173,899	425,000	715,305	7,333,132	1,653,698
Disparity Reduction Aid	45,022	56,414	15,648	6,905	2,172	5,334,529	10,261
Streets and Highways	5,648,386	4,116,752	3,639,024	3,382,674	4,226,130	19,200,777	7,549,946
Human Services	1,027,060	1,728,495	1,269,308	687,944	727,979	22,285,552	7,711,430
PERA Aid	27,660	28,401	50,501	15,088	16,974	418,772	109,096
Police Aid	72,964	60,734	150,672	70,000	525,601	247,258	247,258
All Other	602,879	674,055	4,121,404	342,548	1,327,033	4,194,929	6,162,990
Total State Grants	8,729,176	7,920,649	12,735,504	5,661,265	7,899,914	68,943,139	25,785,539
Local Unit Grants	1,500	-	96,848	46,150	-	5,000	3,288,743
Total Intergovernmental Revenues	\$10,104,040	\$10,643,632	\$17,969,223	\$6,685,784	\$9,974,185	\$99,521,527	\$36,919,185
Charges for Services	1,342,246	2,023,843	5,074,748	1,531,398	1,604,694	20,470,751	10,293,805
Fines and Forfeits	-	1,720	54,377	32,005	5,709	200,291	156,270
Interest Earnings	511,695	1,108,233	1,692,495	239,782	268,057	3,459,176	1,645,828
All Other Revenues	938,630	1,257,505	1,193,023	324,782	321,387	5,190,854	2,952,494
Total Revenues	\$22,032,871	\$26,359,880	\$42,637,486	\$12,341,300	\$18,356,771	\$231,856,037	\$109,172,184
Other Financing Sources							
Borrowing							
Bonds Issued	4,605,623	-	2,000,000	-	-	14,960,000	25,825,000
Other Long-Term Debt	23,772	263,648	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	4,629,395	263,648	2,000,000	-	-	14,960,000	25,825,000
Other Sources	26,087	-	59,543	3,500	201,423	7,656,960	41,368
Transfers From - Enterprise Funds	-	-	400,000	-	-	-	-
- Governmental Funds	19,691	-	1,782,698	334,309	52,508	3,144,884	2,041,986
Total Revenues and Other Sources	\$26,708,044	\$26,623,528	\$46,879,727	\$12,679,109	\$18,610,702	\$257,617,881	\$137,080,538

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
EXPENDITURES							
General Government	\$3,093,749	\$5,088,617	\$7,665,741	\$1,997,892	\$2,890,387	\$32,206,847	\$24,007,102
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,455,598	983,396	3,127,703	1,997,892	125,731	2,497,190	9,817,431
Total General Government	4,549,347	6,072,013	7,978,444	1,997,892	3,016,118	34,704,037	33,824,533
Public Safety	1,910,962	1,422,358	4,426,930	1,629,376	1,418,836	16,621,910	7,017,353
- Sheriff	313,289	837,694	4,349,602	1,148,115	935,656	21,942,044	6,521,625
- Corrections	95,308	-	348,537	71,195	109,615	6,769,903	1,045,111
- All Other	433,158	1,678,255	239,469	20,608	154,333	2,086,431	-
- Capital Outlay	2,752,717	3,938,307	9,364,538	1,835,994	2,618,440	47,420,288	14,584,089
Total Public Safety	4,452,926	6,521,318	18,668,146	3,885,910	4,123,059	78,558,673	26,136,635
Streets and Highways	2,850,077	2,853,072	1,874,865	1,368,102	1,347,372	14,609,340	6,025,477
- Administration	3,488,917	2,239,965	3,275,508	2,940,335	2,105,361	19,434,438	14,572,016
- Maintenance	38,881	38,881	1,390,492	155,244	1,158,234	17,126,357	1,018,911
- Construction	6,823,801	6,001,186	6,808,448	4,650,337	5,045,596	56,563,177	22,864,615
- Other Capital Outlay	570,162	-	124,228	519,382	925,449	-	-
- Current Expenditures	17,667	-	-	-	-	-	-
- Capital Outlay	587,829	36,989	124,228	519,382	925,449	-	-
Total Sanitation	1,506,773	1,440,512	2,110,476	861,899	999,110	13,458,334	2,003,185
Human Services	3,732,756	3,999,900	7,003,859	1,820,250	2,066,909	47,725,718	16,108,607
- Income Maintenance	8,595	205,277	993,281	-	-	10,316,381	3,129,191
- Social Services	5,248,124	5,744,419	10,107,616	2,682,149	3,136,219	71,500,433	21,240,983
- All Other	1,342,060	1,566,236	3,252,405	139,332	16,632	5,268,999	1,548,045
- Capital Outlay	1,342,060	1,686,507	3,252,405	139,332	16,632	5,268,999	1,548,045
Total Human Services	7,372,835	7,996,332	13,463,436	2,860,771	3,221,550	84,533,253	24,038,224
Health	104,931	146,995	427,229	130,208	86,000	782,389	2,582,219
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	104,931	146,995	427,229	130,208	86,000	782,389	2,582,219
Culture and Recreation	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
Total Culture and Recreation	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
Conservation of Natural Resources	353,786	255,770	671,291	531,179	336,863	2,217,578	3,028,952
- Current Expenditures	697,467	1,150,915	445,898	314,666	2,028,605	8,927,491	2,526,311
- Capital Outlay	-	7,113	-	-	-	119,053	-
Total Conservation of Natural Resources	697,467	1,158,028	445,898	314,666	2,028,605	9,046,544	2,526,311
Housing and Economic Development	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
Total Housing and Economic Development	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
All Other	-	438,856	2,445,244	407,991	-	-	433,489
- Current Expenditures	-	2,338,436	-	-	-	-	1,373,210
- Capital Outlay	-	2,777,292	-	407,991	-	-	2,152,706
Total All Other	-	2,777,292	-	407,991	-	-	2,152,706
Debt Service	181,804	68,323	19,402	59,953	-	3,959,139	32,500,000
- Principal Paid on Bonds	105,695	504,269	467,629	79,698	246,546	1,898,122	44,459
- Other Long-Term Debt	16,986,043	20,492,541	35,971,955	9,964,635	13,512,116	189,411,259	77,301,597
- Interest and Fiscal Charges	5,442,816	7,871,435	5,226,157	3,116,187	3,654,908	41,263,469	25,841,847
Total Current Expenditures	287,499	2,582,592	1,667,031	264,651	456,546	7,891,505	37,118,472
Total Capital Outlay	\$22,716,358	\$30,946,568	\$42,865,143	\$13,345,473	\$17,623,570	\$238,566,233	\$140,261,916
Total Expenditures	\$22,716,358	\$30,946,568	\$42,865,143	\$13,345,473	\$17,623,570	\$238,566,233	\$140,261,916
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	18,006	-	-	-	-
Transfers To	19,691	-	1,782,698	334,309	52,508	3,144,884	2,041,986
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$22,736,049	\$30,946,568	\$44,665,847	\$13,679,782	\$17,676,078	\$241,926,228	\$142,969,781
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$3,491,744	\$6,619,929	\$9,511,089	\$2,994,182	\$5,193,598	\$38,524,315	\$10,932,250
Special Revenue Funds Unreserved Fund Balance	9,106,952	6,501,132	8,814,954	2,776,021	313,496	44,788,714	3,661,315
Total	\$12,598,696	\$13,121,061	\$18,326,043	\$5,770,203	\$5,507,094	\$83,313,029	\$14,593,565
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	74.2%	64.0%	50.9%	57.9%	40.8%	44.0%	18.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
Population (2008 Population Estimates)	87,894	15,098	146,989	36,735	9,693	11,312	24,065
Net Taxable Tax Capacity	\$94,774,384	\$16,910,160	\$128,300,330	\$33,852,858	\$9,498,029	\$12,013,804	\$19,010,529
2007 Tax Levy (Payable 2008)	38,544,246	9,967,315	60,781,656	17,166,245	4,434,738	6,441,345	11,204,053
REVENUES							
Taxes	\$37,868,804	\$9,343,552	\$57,334,349	\$15,992,672	\$4,189,291	\$6,116,358	\$10,000,545
Special Assessments	764,149	646,356	826,793	226,388	220,059	578,766	100,889
Licenses and Permits	78,517	48,931	602,128	175,358	12,043	5,055	171,437
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	323,862	-	3,553,920	229,257	1,000	684,705	768,438
Human Services	4,038,263	864,390	7,338,355	2,598,202	477,722	1,023,477	2,186,754
Disaster	79,248	11,097	212,784	-	34,069	-	-
All Other	520,141	266,825	1,494,882	383,118	54,460	101,568	312,158
Total Federal Grants	4,961,514	1,142,312	12,599,941	3,210,577	567,251	1,809,750	3,267,350
State Grants							
County Program Aid	2,386,862	364,317	5,975,348	1,425,935	806,880	677,102	1,064,963
Market Value Credits	2,088,169	844,487	4,406,380	1,315,984	332,213	544,313	1,326,672
Disparity Reduction Aid	4,710	55,211	46,952	37,729	50,308	33,300	73,398
Streets and Highways	601,729	3,646,847	8,477,460	3,014,100	1,524,192	3,353,018	3,180,320
Human Services	4,663,087	1,124,466	7,201,655	2,471,792	686,827	899,944	1,916,605
PERA Aid	63,819	25,092	145,954	49,359	18,442	36,367	32,219
Police Aid	449,355	69,981	402,634	121,763	38,952	37,559	89,882
All Other	2,395,873	1,910,270	5,723,206	798,918	353,006	469,066	1,061,541
Total State Grants	12,653,604	8,040,671	32,379,589	9,235,580	3,810,820	6,050,669	8,745,600
Local Unit Grants	62,706	36,386	1,416,961	310,499	45,029	-	46,445
Total Intergovernmental Revenues	\$17,677,824	\$9,219,369	\$46,396,491	\$12,756,656	\$4,423,100	\$7,860,419	\$12,059,395
Charges for Services	8,066,134	1,536,907	6,649,566	3,836,140	496,850	1,267,160	3,076,580
Fines and Forfeits	203,481	21,043	288,585	34,877	20,120	-	2,224
Interest Earnings	3,124,820	643,457	2,160,553	1,318,772	256,433	299,883	262,141
All Other Revenues	2,208,042	649,564	3,517,751	3,073,861	334,392	1,505,727	623,695
Total Revenues	\$69,991,771	\$22,109,179	\$117,776,216	\$37,414,724	\$9,952,288	\$17,633,368	\$26,296,906
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	16,253,702	-	-	-	-
Other Long-Term Debt	-	263,496	375,000	270,921	-	49,308	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	263,496	16,628,702	270,921	-	49,308	-
Other Sources	553,702	36,512	21,252	-	-	54,000	19,800
Transfers From - Enterprise Funds	8,107,215	-	152,765	-	-	-	-
- Governmental Funds	3,841,826	549,365	4,054,041	184,977	57,020	-	639,325
Total Revenues and Other Sources	\$82,494,514	\$22,958,552	\$138,632,976	\$37,870,622	\$10,009,308	\$17,736,676	\$26,956,031

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
EXPENDITURES							
General Government	\$12,671,175	\$3,203,513	\$17,098,758	\$6,304,790	\$2,717,617	\$3,096,837	\$4,684,474
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,039,600	61,997	3,443,146	324,604	-	-	-
Total General Government	13,710,775	3,265,510	20,541,904	6,629,394	2,717,617	3,096,837	4,684,474
Public Safety	6,656,994	2,073,232	9,306,655	3,086,990	1,232,201	1,099,069	2,112,300
- Sheriff	-	-	-	-	38,116	782,223	1,061,881
- Corrections	6,801,485	208,252	15,267,431	4,449,992	50,505	101,640	119,353
- All Other	1,716,737	-	939,205	654,759	-	-	61,840
- Capital Outlay	9,423,789	69,658	284,685	454,713	-	-	-
Total Public Safety	24,599,005	2,351,142	25,797,976	8,646,454	1,320,822	1,982,932	3,355,374
Streets and Highways	1,153,198	337,857	508,981	198,583	452,391	198,583	397,370
- Administration	3,019,018	3,295,510	4,548,282	2,052,011	1,014,491	1,670,070	3,300,553
- Maintenance	8,101,392	3,064,207	11,952,509	1,931,026	684,650	3,102,974	1,425,709
- Construction	4,663,723	290,932	1,910,088	715,744	730,680	635,812	-
- Other Capital Outlay	16,937,331	6,988,506	19,646,454	5,207,762	2,882,212	5,607,439	5,123,292
Total Streets and Highways	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Sanitation	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Total Sanitation	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Human Services	3,697,891	1,003,974	12,255,096	2,580,145	539,387	988,501	2,438,025
- Income Maintenance	10,402,744	2,864,816	14,666,610	7,225,172	1,872,941	3,072,393	4,960,690
- Social Services	1,534,589	465,749	5,694,248	79,140	-	-	438,316
- All Other	-	-	-	-	-	-	-
- Capital Outlay	15,635,224	4,369,148	9,884,457	1,874,747	2,412,328	4,060,894	7,837,031
Total Human Services	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Health	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Total Health	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Culture and Recreation	-	-	-	-	-	-	-
Libraries	1,345,256	246,762	2,043,656	-	52,910	-	322,359
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,345,256	246,762	2,043,656	-	52,910	-	322,359
Parks and Recreation	442,224	82,789	1,635,698	143,267	128,250	34,830	-
- Current Expenditures	9,225	-	1,209,568	-	-	-	-
- Capital Outlay	433,000	82,789	1,635,698	143,267	128,250	34,830	-
Total Parks and Recreation	442,224	82,789	1,635,698	143,267	128,250	34,830	-
Conservation of Natural Resources	1,796,705	329,551	4,888,922	143,267	181,160	34,830	322,359
- Current Expenditures	688,007	914,703	4,572,345	1,141,494	353,815	574,060	386,762
- Capital Outlay	1,108,698	414,848	316,577	291,773	127,345	279,764	235,597
Total Conservation of Natural Resources	1,796,705	329,551	4,888,922	143,267	181,160	34,830	322,359
Housing and Economic Development	596,309	212,815	1,055,423	70,512	353,815	574,060	386,762
- Current Expenditures	596,309	212,815	1,055,423	70,512	353,815	574,060	386,762
- Capital Outlay	-	-	-	-	-	-	-
Total Housing and Economic Development	596,309	212,815	1,055,423	70,512	353,815	574,060	386,762
All Other	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	-	-	-	-	-	-	-
Debt Service	2,245,000	570,927	4,580,000	1,758,576	-	125,000	185,000
- Principal Paid on Bonds	223,787	-	-	-	-	6,291	298,973
- Other Long-Term Debt	55,658	230,399	1,017,767	1,287,826	-	19,861	77,244
- Interest and Fiscal Charges	1,965,555	339,528	3,562,233	1,470,750	-	108,938	108,938
Total Current Expenditures	57,023,848	17,058,914	92,856,492	30,650,719	8,825,690	12,846,075	23,352,598
Total Capital Outlay	23,237,729	3,521,403	19,564,352	3,521,931	1,415,330	3,738,786	1,487,549
Total Debt Service	2,524,445	801,326	5,597,767	3,046,402	151,152	151,152	561,217
Total Expenditures	\$82,786,022	\$21,381,643	\$118,018,811	\$37,219,052	\$10,241,020	\$16,736,013	\$25,401,364
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	2,540,000	2,645,000	4,800,000	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	8,448	549,365	242,384	20,753	-	-	-
- Enterprise Funds	3,841,826	4,054,041	184,977	57,020	-	-	639,325
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$86,636,296	\$24,471,008	\$124,960,236	\$42,224,782	\$10,298,040	\$16,736,013	\$26,040,689
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$17,669,312	\$7,291,100	\$18,623,741	\$6,507,417	\$3,050,884	\$2,284,702	\$4,307,052
Special Revenue Funds Unreserved Fund Balance	12,201,780	6,264,563	21,000,883	5,331,727	5,630,377	3,645,656	2,378,923
Total	\$29,871,092	\$13,555,663	\$39,624,624	\$11,839,144	\$8,681,261	\$5,930,358	\$6,685,975
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	52.4%	79.5%	42.7%	38.6%	98.4%	46.2%	28.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2008 Population Estimates)	3,724	22,205	13,532	19,456	234,348	11,286	6,565
Net Taxable Tax Capacity	\$6,888,370	\$20,920,385	\$9,078,897	\$17,688,151	\$315,142,584	\$10,412,392	\$8,718,686
2007 Tax Levy (Payable 2008)	4,792,579	10,821,785	6,975,504	9,825,385	74,482,942	6,546,354	5,386,279
REVENUES							
Taxes	\$4,630,586	\$10,224,338	\$6,294,050	\$9,032,607	\$89,661,635	\$6,072,627	\$4,973,589
Special Assessments	59,733	-	414,648	353,500	-	384,923	250,685
Licenses and Permits	16,019	215,379	57,088	198,310	3,646,113	19,671	13,590
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	677,319	139,278	1,148,447	-	9,123,008	467,708	23,200
Human Services	370,693	1,007,519	1,685,419	1,288,894	10,689,778	969,723	691,753
Disaster	44,637	74,885	39,608	-	317,254	2,427	28,866
All Other	45,623	347,105	201,147	487,764	3,316,295	181,815	62,198
Total Federal Grants	1,138,272	1,568,787	3,074,621	1,776,658	23,446,355	1,621,673	806,017
State Grants							
County Program Aid	88,345	792,385	757,771	805,829	5,080,262	823,143	373,617
Market Value Credits	201,744	987,995	812,986	827,785	2,764,219	602,803	399,233
Disparity Reduction Aid	18,596	20,031	53,230	13,375	363	5,078	20,576
Streets and Highways	1,398,597	3,768,983	2,465,005	2,172,490	8,084,702	2,537,005	3,253,027
Human Services	341,641	1,741,761	1,518,059	1,083,140	7,576,591	1,365,158	623,979
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	22,369	104,366	41,346	81,420	619,274	48,898	34,975
All Other	266,534	1,066,174	725,715	1,249,712	10,255,240	706,880	319,470
Total State Grants	2,354,308	8,504,332	6,394,937	6,260,077	34,589,810	6,108,871	5,039,753
Local Unit Grants	81,564	-	38,244	-	4,062,123	31,401	30,679
Total Intergovernmental Revenues	\$3,574,144	\$10,073,119	\$9,507,802	\$8,036,735	\$62,098,268	\$7,761,945	\$5,876,449
Charges for Services	403,863	1,052,775	1,055,633	1,403,889	14,224,682	1,269,671	1,178,968
Fines and Forfeits	4,000	31,986	40,377	-	337,014	10,652	18,438
Interest Earnings	85,400	663,180	98,668	544,093	7,378,210	189,797	158,561
All Other Revenues	421,353	569,402	1,208,815	1,349,490	9,606,175	796,477	379,373
Total Revenues	\$9,195,098	\$22,830,179	\$18,677,081	\$20,918,624	\$186,952,097	\$16,505,763	\$12,849,653
Other Financing Sources							
Borrowing							
Bonds Issued	-	10,000,000	-	-	1,192,500	-	-
Other Long-Term Debt	-	-	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	10,000,000	-	-	1,192,500	-	-
Other Sources	-	12,972	-	223,100	-	30	193,375
Transfers From - Enterprise Funds	-	-	-	-	500,000	-	-
- Governmental Funds	50,756	610,252	127,577	550,681	2,644,903	241,370	200,915
Total Revenues and Other Sources	\$9,245,854	\$33,453,403	\$18,804,658	\$21,692,405	\$191,289,500	\$16,747,163	\$13,243,943

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	TRVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
EXPENDITURES							
General Government	\$1,352,697	\$3,221,022	\$2,963,618	\$4,415,974	\$32,919,243	\$2,759,649	\$1,591,453
- Current Expenditures	-	-	-	147,855	55,322,763	66,689	-
- Capital Outlay	-	3,221,022	2,963,618	4,563,829	88,242,006	2,826,338	1,591,453
Total General Government	1,352,697	3,221,022	2,963,618	4,563,829	88,242,006	2,826,338	1,591,453
Public Safety	785,625	2,199,192	1,890,711	2,466,265	25,396,694	1,110,784	709,669
- Sheriff	-	-	-	-	9,638,037	-	492,737
- Corrections	543,475	1,832,579	1,335,579	31,713	31,713	338,072	114,601
- All Other	113,212	333,558	144,260	97,708	-	-	-
- Capital Outlay	12,874	11,380,401	-	91,310	924,707	-	-
Total Public Safety	1,455,186	15,745,730	2,170,550	2,686,996	35,959,438	1,904,233	1,317,007
Streets and Highways	673,486	342,930	482,750	244,299	1,170,025	414,362	272,259
- Administration	672,510	2,164,830	1,404,727	2,218,259	6,485,777	1,155,695	1,773,833
- Maintenance	1,388,364	2,151,832	2,807,843	2,234,365	21,396,254	1,733,542	3,385,892
- Construction	769,512	542,987	235,802	311,400	579,048	1,169,494	1,042,660
- Other Capital Outlay	3,503,872	5,202,581	4,931,122	5,008,323	29,631,104	4,473,093	6,474,644
- Current Expenditures	174,018	255,419	937,511	740,169	-	259,017	360,731
- Capital Outlay	-	-	61,803	61,803	-	-	-
Total Sanitation	174,018	255,419	937,511	801,972	-	259,017	360,731
Human Services	490,162	1,016,446	1,700,522	1,537,166	9,000,717	983,188	530,669
- Income Maintenance	769,105	3,436,879	3,929,189	3,311,020	16,166,150	3,236,854	2,074,556
- Social Services	-	-	999,186	560,940	10,781,269	31,893	-
- All Other	-	-	-	-	88,667	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	1,259,267	4,453,325	6,628,897	5,409,126	36,036,803	4,251,935	2,605,225
- Current Expenditures	85,960	1,509,443	1,152,263	1,235,936	18,035,508	472,833	723,161
- Capital Outlay	-	-	-	-	65,577	-	-
Total Health	85,960	1,509,443	1,152,263	1,235,936	18,101,085	472,833	723,161
Culture and Recreation	38,393	140,000	90,587	214,786	6,328,690	553,928	43,204
Libraries	-	-	-	-	21,384	-	-
- Current Expenditures	-	-	-	-	1,938,794	49,127	96,320
- Capital Outlay	26,364	129,986	131,603	302,297	30,349	-	-
Parks and Recreation	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	64,757	269,986	222,190	517,083	8,319,217	603,055	139,524
Total Culture and Recreation	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Conservation of Natural Resources	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Total Conservation of Natural Resources	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Housing and Economic Development	2,204	352,818	70,685	570,086	7,109,252	144,430	800
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	2,204	352,818	70,685	570,086	7,109,252	144,430	800
Total Housing and Economic Development	2,204	352,818	70,685	570,086	7,109,252	144,430	800
All Other	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	-	-	-	-	-	-	-
Debt Service	50,000	375,148	-	3,430,000	6,883,460	150,000	200,000
- Principal Paid on Bonds	22,474	-	-	-	63,648	103,306	101,537
- Other Long-Term Debt	114,531	102,341	-	234,725	6,866,302	131,453	139,976
- Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Current Expenditures	6,048,759	17,314,020	16,247,585	17,946,618	145,145,508	12,511,167	9,171,674
Total Capital Outlay	2,170,750	14,075,220	3,043,645	2,846,733	78,428,749	2,969,725	4,428,552
Total Debt Service	187,005	477,489	3,664,725	3,664,725	13,813,410	384,759	441,513
Total Expenditures	\$8,406,514	\$31,866,729	\$19,291,230	\$24,458,076	\$237,387,667	\$15,865,651	\$14,041,739
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	10,000	610,252	127,577	550,681	681,607	241,370	200,915
- Enterprise Funds	50,756	-	-	-	2,644,903	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$8,467,270	\$32,476,981	\$19,418,807	\$25,008,757	\$240,714,177	\$16,107,021	\$14,242,654
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$710,490	\$7,681,349	\$157,084	\$4,436,779	\$30,298,824	\$3,683,928	\$2,463,631
Special Revenue Funds Unreserved Fund Balance	2,559,737	4,369,574	1,403,672	5,437,048	11,460,100	3,514,057	1,245,810
Total	\$3,270,227	\$12,050,923	\$1,560,756	\$9,873,827	\$61,758,924	\$7,197,985	\$3,709,441
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	54.1%	69.6%	9.6%	55.0%	42.5%	57.5%	40.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2008 Population Estimates)	50,209	119,335	10,272	5,287,976
Net Taxable Tax Capacity	\$38,956,231	\$134,260,094	\$10,968,433	\$6,031,110,429
2007 Tax Levy (Payable 2008)	16,978,879	42,533,195	6,790,528	2,278,321,992
REVENUES				
Taxes	\$15,317,430	\$41,137,109	\$6,380,094	\$2,415,098,571
Special Assessments	240,510	1,248,952	179,711	40,216,157
Licenses and Permits	265,501	172,543	33,960	26,131,677
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	1,098,189	2,548,007	830	93,804,273
Human Services	2,783,715	6,641,126	706,029	453,671,663
Disaster	2,274,759	46,166	38,498	15,091,333
All Other	530,526	367,146	82,278	110,557,352
Total Federal Grants	6,687,189	9,602,445	827,635	673,124,621
State Grants				
County Program Aid	2,312,724	2,854,016	604,600	160,826,575
Market Value Credits	1,689,964	2,400,551	573,628	129,537,480
Disparity Reduction Aid	41,590	5,250	43,253	10,716,935
Streets and Highways	4,022,578	7,587,324	3,042,164	420,829,393
Human Services	3,546,111	3,903,870	1,073,520	427,256,195
PERA Aid	54,309	81,912	15,547	8,066,571
Police Aid	117,984	578,463	53,068	18,894,508
All Other	3,924,053	3,628,230	312,591	224,526,030
Total State Grants	15,709,313	21,039,616	5,718,371	1,400,653,687
Local Unit Grants	368,613	-	146,738	131,939,801
Total Intergovernmental Revenues	\$22,765,115	\$30,642,061	\$6,692,744	\$2,205,718,109
Charges for Services	4,080,595	11,111,587	875,522	509,545,720
Fines and Forfeits	39,992	453,625	38,423	8,598,938
Interest Earnings	932,700	3,121,788	422,020	149,588,008
All Other Revenues	866,788	5,553,502	478,526	224,070,108
Total Revenues	\$44,508,631	\$93,441,167	\$15,101,000	\$5,578,967,288
Other Financing Sources				
Borrowing				
Bonds Issued	-	-	-	576,870,445
Other Long-Term Debt	39,287	-	256,612	6,414,575
Short-Term Debt	-	-	-	9,650,000
Total Borrowing	39,287	-	256,612	592,935,020
Other Sources	90,175	71,773	2,267	23,365,733
Transfers From - Enterprise Funds	-	-	-	10,477,962
- Governmental Funds	8,371	5,093,173	-	165,886,451
Total Revenues and Other Sources	\$44,646,464	\$98,606,113	\$15,359,879	\$6,371,632,454

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
EXPENDITURES				
General Government	\$7,129,145	\$16,599,223	\$2,257,258	\$1,027,006,941
- Current Expenditures	-	1,027,892	-	131,656,875
- Capital Outlay	-	17,627,115	-	1,158,643,816
Total General Government	7,129,145	17,627,115	2,257,258	1,158,643,816
Public Safety	3,313,479	13,744,902	963,843	468,017,512
- Sheriff	2,903,670	4,899,516	1,211,126	467,398,435
- Corrections	380,410	863,335	322,958	59,234,314
- All Other	-	40,022,041	-	143,660,239
- Capital Outlay	6,597,559	59,529,794	2,497,927	1,138,310,500
Total Public Safety	703,825	543,229	233,164	58,229,441
Streets and Highways	2,514,179	6,224,153	1,314,733	299,475,271
- Administration	6,126,607	13,740,787	1,716,928	574,917,999
- Maintenance	433,322	52,680	1,658,298	98,295,441
- Construction	9,777,933	20,560,849	4,923,123	1,030,918,152
- Other Capital Outlay	1,094,272	514,571	139,561	93,078,450
Total Streets and Highways	1,094,272	514,571	139,561	710,025
Sanitation	1,094,272	514,571	139,561	710,025
- Current Expenditures	-	-	-	-
- Capital Outlay	1,094,272	514,571	139,561	93,788,475
Total Sanitation	3,404,271	4,213,439	950,553	549,378,306
Human Services	7,717,139	14,665,346	2,637,161	1,039,294,560
- Income Maintenance	-	-	-	88,315,634
- Social Services	-	-	-	15,785,356
- All Other	-	79,835	-	1,692,773,856
- Capital Outlay	11,121,410	18,938,620	3,587,714	241,361,276
Total Human Services	3,498,473	3,063,837	91,297	30,563,209
Health	3,498,473	3,063,837	91,297	30,563,209
- Current Expenditures	-	27,226	-	271,924,485
- Capital Outlay	3,498,473	3,091,063	91,297	271,924,485
Total Health	283,468	1,872,874	71,928	129,052,991
Culture and Recreation	82,147	1,100,750	200,992	9,770,141
Libraries	82,147	1,100,750	200,992	66,594,807
- Current Expenditures	-	110,466	-	12,498,296
- Capital Outlay	365,615	3,110,109	272,920	217,916,235
Total Culture and Recreation	984,487	394,593	626,935	85,427,914
Conservation of Natural Resources	984,487	394,593	626,935	1,160,024
- Current Expenditures	-	-	-	86,587,938
- Capital Outlay	984,487	394,593	626,935	104,277,342
Total Conservation of Natural Resources	445,036	33,800	33,800	7,058,902
Housing and Economic Development	445,036	33,800	33,800	111,336,244
- Current Expenditures	-	-	-	17,090,007
- Capital Outlay	445,036	33,800	33,800	19,397,981
Total Housing and Economic Development	-	-	-	36,487,988
All Other	-	-	-	238,068,047
Debt Service	4,060,000	2,690,000	130,000	36,639,429
- Principal Paid on Bonds	38,364	432,000	45,476	108,671,958
- Other Long-Term Debt	3,652,110	3,059,932	247,401	4,793,233,201
- Interest and Fiscal Charges	34,454,001	68,699,768	11,055,309	1,045,454,488
Total Current Expenditures	6,559,929	55,086,946	3,375,226	383,379,434
Total Capital Outlay	4,463,574	6,181,932	422,877	\$6,222,067,123
Total Debt Service	\$45,477,504	\$129,968,646	\$14,853,412	\$6,475,267,075
Total Expenditures				
Other Financing Uses	-	-	-	74,376,395
Debt Redemption - Refunded Bonds	-	-	-	105,441
Other Uses	-	-	-	12,831,665
Transfers To	8,371	5,093,173	-	165,886,451
- Enterprise Funds	-	-	-	-
- Governmental Funds	8,371	5,093,173	-	165,886,451
Total Expenditures and Other Uses	\$45,485,875	\$135,061,819	\$14,853,412	\$6,475,267,075
Unreserved Fund Balance	\$8,544,790	\$20,039,205	\$4,138,527	\$1,056,104,734
General Fund Unreserved Fund Balance	15,176,332	9,163,221	6,291,270	909,961,424
Special Revenue Funds Unreserved Fund Balance	\$23,721,122	\$29,202,426	\$10,429,797	\$1,966,066,158
Total	68.8%	42.5%	94.3%	41.0%
AS A PERCENT OF TOTAL CURRENT EXPENDITURES				