

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2008 through 2012

	<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		2011/2012	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
Population (2012 Population Estimates) [1]	5,287,976		5,300,942		5,303,925		5,332,246		5,368,972		0.7%	1.5%
Net Taxable Tax Capacity	\$6,031,110,429		\$6,245,966,691		\$6,294,461,241		\$6,033,305,302		\$5,257,430,954		-12.9%	-12.8%
2011 Net Tax Levy (Collectible in 2012)	2,278,321,992		2,399,745,350		2,456,210,445		2,479,483,766		2,490,111,217		0.4%	9.3%
REVENUES												
Taxes	\$2,415,098,571	43.3%	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	\$2,677,371,337	45.3%	\$2,815,987,359	47.2%	5.2%	16.6%
Special Assessments	40,216,157	0.7%	41,317,736	0.7%	43,670,169	0.8%	45,161,841	0.8%	50,293,066	0.8%	11.4%	25.1%
Licenses and Permits	26,131,677	0.5%	26,067,258	0.5%	26,131,679	0.5%	26,986,227	0.5%	29,517,977	0.5%	9.4%	13.0%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	93,804,273	1.7%	130,555,586	2.3%	149,800,819	2.6%	188,522,182	3.2%	162,005,218	2.7%	-14.1%	72.7%
Human Services	453,671,663	8.1%	421,560,773	7.4%	419,845,501	7.3%	398,512,007	6.7%	395,356,226	6.6%	-0.8%	-12.9%
Disaster	15,091,333	0.3%	21,492,469	0.4%	22,919,696	0.4%	24,027,560	0.4%	32,844,494	0.6%	36.7%	117.6%
All Other	110,557,352	2.0%	139,085,728	2.4%	156,683,991	2.7%	164,249,319	2.8%	134,831,689	2.3%	-17.9%	22.0%
Total Federal Grants	673,124,621	12.1%	712,694,556	12.5%	749,250,007	13.0%	775,311,068	13.1%	725,037,627	12.2%	-6.5%	7.7%
State Grants												
Market Value Credit	129,537,480	2.3%	129,590,465	2.3%	79,374,472	1.4%	81,798,737	1.4%	13,901,815	0.2%	-83.0%	-89.3%
County Program Aid	160,826,575	2.9%	194,781,146	3.4%	165,269,120	2.9%	161,102,328	2.7%	161,106,451	2.7%	0.0%	0.2%
Disparity Reduction Aid	10,716,935	0.2%	10,940,806	0.2%	9,341,375	0.2%	11,770,690	0.2%	9,777,238	0.2%	-16.9%	-8.8%
Streets and Highways	420,829,393	7.5%	483,275,153	8.5%	515,543,515	8.9%	575,675,311	9.7%	579,734,904	9.7%	0.7%	37.8%
Human Services	427,256,195	7.7%	334,404,500	5.9%	322,725,758	5.6%	339,495,632	5.7%	330,394,770	5.5%	-2.7%	-22.7%
PERA Aid	8,066,571	0.1%	8,136,447	0.1%	8,180,932	0.1%	8,462,700	0.1%	8,306,370	0.1%	-1.8%	3.0%
Police Aid	18,894,508	0.3%	16,907,875	0.3%	17,157,779	0.3%	18,809,791	0.3%	16,941,503	0.3%	-9.9%	-10.3%
All Other	224,526,030	4.0%	267,631,494	4.7%	279,302,040	4.8%	207,542,484	3.5%	255,704,890	4.3%	23.2%	13.9%
Total State Grants	1,400,653,687	25.1%	1,445,667,886	25.4%	1,396,894,991	24.2%	1,404,657,673	23.7%	1,375,867,941	23.1%	-2.0%	-1.8%
Local Unit Grants												
	131,939,801	2.4%	99,174,664	1.7%	110,527,270	1.9%	134,482,964	2.3%	129,645,054	2.2%	-3.6%	-1.7%
Total Intergovernmental Revenues	\$2,205,718,109	39.5%	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	\$2,314,451,705	39.1%	\$2,230,550,622	37.4%	-3.6%	1.1%
Charges for Services	509,545,720	9.1%	523,650,262	9.2%	543,329,840	9.4%	543,193,607	9.2%	571,095,591	9.6%	5.1%	12.1%
Fines and Forfeits	8,598,938	0.2%	8,505,466	0.1%	7,652,524	0.1%	8,277,616	0.1%	7,797,024	0.1%	-5.8%	-9.3%
Interest Earnings	149,588,008	2.7%	66,293,476	1.2%	50,144,195	0.9%	78,117,939	1.3%	49,407,938	0.8%	-36.8%	-67.0%
All Other Revenues	224,070,108	4.0%	229,814,119	4.0%	214,351,962	3.7%	223,072,093	3.8%	205,119,278	3.4%	-8.0%	-8.5%
Total Revenues	\$5,578,967,288	100.0%	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	\$5,916,632,365	100.0%	\$5,959,768,855	100.0%	0.7%	6.8%
Other Financing Sources												
Borrowing												
Bonds Issued	576,870,445		499,489,479		434,054,408		289,888,094		333,745,462			
Other Long-Term Debt	6,414,575		9,073,146		14,378,209		11,279,107		30,626,212			
Short-Term Debt	9,650,000		2,932		290,688		20,515		-			
Total Borrowing	592,935,020		508,565,557		448,723,305		301,187,716		364,371,674			
Other Sources												
Transfers From - Enterprise Funds	23,365,733		12,322,631		11,934,760		16,555,133		5,574,473			
- Governmental Funds	10,477,962		15,085,060		7,064,792		13,321,804		8,690,471			
	165,886,451		156,813,299		161,369,517		231,526,290		187,595,335			
Total Revenues and Other Financing Sources	\$6,371,632,454		\$6,392,754,210		\$6,404,155,725		\$6,479,223,308		\$6,526,000,808			

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, 2008 through 2012

EXPENDITURES	2008		2009		2010		2011		2012		2011/2012	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$1,027,006,941	16.5%	\$879,099,418	15.1%	\$931,056,660	15.6%	\$888,142,467	14.8%	\$900,366,483	15.0%	1.4%	-12.3%
- Capital Outlay	131,636,875	2.1%	104,259,556	1.8%	96,785,618	1.6%	106,107,736	1.8%	66,020,798	1.1%	-37.8%	-49.8%
Total General Government	1,158,643,816	18.6%	983,358,974	16.9%	1,027,842,278	17.2%	994,250,203	16.6%	966,387,281	16.1%	-2.8%	-16.6%
Public Safety - Sheriff	468,017,512	7.5%	485,196,946	8.4%	491,839,247	8.2%	497,230,683	8.3%	542,878,889	9.0%	9.2%	16.0%
- Corrections	467,398,435	7.5%	413,928,555	7.1%	411,944,645	6.9%	433,572,286	7.2%	425,516,319	7.1%	-1.9%	-9.0%
- All Other	59,234,314	1.0%	76,374,187	1.3%	81,621,110	1.4%	72,172,495	1.2%	62,200,257	1.0%	-13.8%	5.0%
- Capital Outlay	143,660,239	2.3%	82,295,455	1.4%	43,329,528	0.7%	31,815,242	0.5%	31,796,811	0.5%	-0.1%	-77.9%
Total Public Safety	1,138,310,500	18.3%	1,057,795,143	18.2%	1,028,734,530	17.2%	1,034,790,706	17.3%	1,062,392,276	17.7%	2.7%	-6.7%
Streets and Highways - Administration	58,229,441	0.9%	56,573,843	1.0%	60,596,082	1.0%	53,951,625	0.9%	55,775,550	0.9%	3.4%	-4.2%
- Maintenance	299,475,271	4.8%	308,718,573	5.3%	338,699,399	5.7%	328,468,027	5.5%	386,142,489	6.4%	17.6%	28.9%
- Capital Outlay	673,213,440	10.8%	660,909,006	11.4%	627,319,753	10.5%	726,865,519	12.1%	714,961,581	11.9%	-1.6%	6.2%
Total Streets and Highways	1,030,918,152	16.6%	1,026,201,422	17.7%	1,026,615,234	17.2%	1,109,285,171	18.5%	1,156,879,620	19.2%	4.3%	12.2%
Sanitation - Current Expenditures	93,078,450	1.5%	85,803,046	1.5%	83,011,685	1.4%	87,887,057	1.5%	89,077,242	1.5%	1.4%	-4.3%
- Capital Outlay	710,025	0.0%	1,727,675	0.0%	4,366,440	0.1%	6,727,022	0.1%	1,830,451	0.0%	-72.8%	157.8%
Total Sanitation	93,788,475	1.5%	87,530,721	1.5%	87,378,125	1.5%	94,614,079	1.6%	90,907,693	1.5%	-3.9%	-3.1%
Human Services - Income Maintenance	549,378,306	8.8%	469,189,964	8.1%	455,064,814	7.6%	457,878,402	7.7%	469,573,486	7.8%	2.6%	-14.5%
- Social Services	1,039,294,560	16.7%	975,885,295	16.8%	986,386,698	16.5%	962,327,815	16.1%	994,818,575	16.6%	3.4%	-4.3%
- All Other	88,315,634	1.4%	90,163,964	1.6%	74,832,301	1.3%	70,409,883	1.2%	47,028,850	0.8%	-33.2%	-46.7%
- Capital Outlay	15,785,356	0.3%	6,007,816	0.1%	6,497,097	0.1%	15,945,460	0.3%	2,599,887	0.0%	-83.7%	-83.5%
Total Human Services	1,692,773,856	27.2%	1,541,247,039	26.5%	1,522,780,910	25.5%	1,506,561,560	25.2%	1,514,020,798	25.2%	0.5%	-10.6%
Health - Current Expenditures	241,361,276	3.9%	259,806,723	4.5%	321,773,690	5.4%	292,654,064	4.9%	267,545,720	4.5%	-8.6%	10.8%
- Capital Outlay	30,563,209	0.5%	1,716,472	0.0%	235,157	0.0%	903,227	0.0%	10,984,676	0.2%	1116.2%	-64.1%
Total Health	271,924,485	4.4%	261,523,195	4.5%	322,008,847	5.4%	293,557,291	4.9%	278,530,396	4.6%	-5.1%	2.4%
Culture and Recreation												
Libraries - Current Expenditures	129,052,991	2.1%	126,127,985	2.2%	131,278,536	2.2%	130,406,277	2.2%	129,673,404	2.2%	-0.6%	0.5%
- Capital Outlay	9,770,141	0.2%	37,088,847	0.6%	25,971,065	0.4%	11,632,727	0.2%	7,558,680	0.1%	-35.0%	-22.6%
Parks and Recreation - Current Expenditures	66,594,807	1.1%	54,475,195	0.9%	65,153,819	1.1%	64,591,503	1.1%	65,217,393	1.1%	1.0%	-2.1%
- Capital Outlay	12,498,296	0.2%	9,318,099	0.2%	13,353,588	0.2%	8,204,832	0.1%	14,367,121	0.2%	75.1%	15.0%
Total Culture and Recreation	217,916,235	3.5%	227,010,126	3.9%	235,757,008	3.9%	214,835,339	3.6%	216,816,598	3.6%	0.9%	-0.5%
Conservation of Natural Resources - Current Expenditures	85,427,914	1.4%	84,193,384	1.4%	81,886,642	1.4%	91,750,969	1.5%	103,061,904	1.7%	12.3%	20.6%
- Capital Outlay	1,160,024	0.0%	433,046	0.0%	1,464,467	0.0%	946,463	0.0%	1,349,234	0.0%	42.6%	16.3%
Total Conservation of Natural Resources	86,587,938	1.4%	84,626,430	1.5%	83,351,109	1.4%	92,697,432	1.5%	104,411,138	1.7%	12.6%	20.6%
Housing and Economic Development - Current Expenditures	104,277,342	1.7%	149,781,931	2.6%	139,574,469	2.3%	163,226,611	2.7%	154,617,998	2.6%	-5.3%	48.3%
- Capital Outlay	7,058,902	0.1%	3,636,597	0.1%	1,009,146	0.0%	90,679,747	1.5%	75,042,490	1.2%	-17.2%	963.1%
Total Housing and Economic Development	111,336,244	1.8%	153,418,528	2.6%	140,583,615	2.4%	253,906,358	4.2%	229,660,488	3.8%	-9.5%	106.3%
All Other - Current Expenditures	17,090,007	0.3%	29,086,018	0.5%	163,268,029	2.7%	18,602,592	0.3%	11,250,887	0.2%	-39.5%	-34.2%
- Capital Outlay	19,397,981	0.3%	26,833,890	0.5%	21,818,440	0.4%	3,596,464	0.1%	7,021,875	0.1%	95.2%	-63.8%
Total All Other	36,487,988	0.6%	55,919,908	1.0%	185,086,469	3.1%	22,199,056	0.4%	18,272,762	0.3%	-17.7%	-49.9%
Debt Service - Principal Paid on Bonds	238,068,047	3.8%	204,955,568	3.5%	176,673,301	3.0%	222,455,027	3.7%	228,515,873	3.8%	2.7%	-4.0%
- Other Long-Term Debt	36,639,429	0.6%	12,856,897	0.2%	19,261,776	0.3%	24,812,914	0.4%	25,387,602	0.4%	2.3%	-30.7%
- Interest and Fiscal Charges	108,671,958	1.7%	111,476,305	1.9%	113,218,241	1.9%	120,146,145	2.0%	118,630,921	2.0%	-1.3%	9.2%
Total Current Expenditures	4,793,233,201	77.0%	4,544,405,027	78.2%	4,817,987,826	80.7%	4,613,272,756	77.1%	4,704,745,446	78.3%	2.0%	-1.8%
Total Capital Outlay	1,045,454,488	16.8%	934,226,459	16.1%	842,150,299	14.1%	1,003,424,439	16.8%	933,533,604	15.5%	-7.0%	-10.7%
Total Debt Service	383,379,434	6.2%	329,288,770	5.7%	309,153,318	5.2%	367,414,086	6.1%	372,534,396	6.2%	1.4%	-2.8%
Total Expenditures	\$6,222,067,123	100.0%	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	\$5,984,111,281	100.0%	\$6,010,813,446	100.0%	0.4%	-3.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	74,376,395		136,768,545		76,844,081		21,718,125		183,874,278			
Other Uses	105,441		172,711		17,510		9,149		819,472			
Transfers To - Enterprise Funds	12,831,665		8,600,158		11,456,291		22,071,791		25,608,774			
- Governmental Funds	165,886,451		156,813,299		161,369,517		231,526,290		187,595,335			
Total Expenditures and Other Financing Uses	\$6,475,267,075		\$6,110,274,969		\$6,218,978,842		\$6,259,436,636		\$6,408,711,305			

This page left blank intentionally

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2012 Population Estimates)	15,919	336,748	32,973	45,325	38,861	5,164	65,089
Net Taxable Tax Capacity	\$29,095,591	\$237,432,475	\$43,639,231	\$30,919,511	\$27,123,669	\$7,593,062	\$63,763,928
2011 Tax Levy (Payable 2012)	11,301,118	98,534,380	18,046,875	17,485,727	19,843,505	4,254,296	28,236,249
REVENUES							
Taxes	\$10,910,186	\$125,537,553	\$18,399,672	\$18,971,025	\$20,264,788	\$4,250,161	\$28,526,930
Special Assessments	1,513	-	172,843	2,371,780	368,670	221,159	595,444
Licenses and Permits	324,514	1,285,216	307,618	80,084	260,955	16,231	259,920
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,623,261	9,211,832	1,163,989	1,313,859	372,000	-	7,791,615
Human Services	1,449,018	18,041,080	3,445,480	5,727,749	2,720,697	485,702	3,759,391
Disaster	563,929	614,449	183,500	236,406	65,112	222,441	2,052,562
All Other	281,601	8,116,350	447,698	1,059,664	395,640	47,371	1,238,422
Total Federal Grants	3,917,809	35,983,711	5,240,667	8,337,678	3,553,449	755,514	14,841,990
State Grants							
County Program Aid	311,482	13,560,479	1,018,764	3,106,197	1,802,531	264,116	2,434,865
Market Value Credits	197,494	75,846	200,997	181,466	210,926	79,690	184,743
Disparity Reduction Aid	10,540	126	4,136	403	7,441	89,020	64,252
Streets and Highways	5,426,343	25,151,786	5,488,582	5,141,828	4,373,103	3,386,302	4,553,037
Human Services	1,165,879	16,866,895	3,446,456	4,508,801	2,194,502	718,995	9,088,166
PERA Aid	30,275	406,581	38,181	63,081	37,904	11,448	76,706
Police Aid	118,663	783,715	131,608	196,873	174,758	32,363	152,104
All Other	2,293,414	10,420,794	1,137,528	2,524,481	501,319	452,598	3,938,113
Total State Grants	9,554,090	67,266,222	11,466,252	15,723,130	9,302,484	5,034,532	20,491,986
Local Unit Grants	1,115,858	14,217,442	381,362	4,046,843	-	118,809	1,590,281
Total Intergovernmental Revenues	\$14,587,757	\$117,467,375	\$17,088,281	\$28,107,651	\$12,855,933	\$5,908,855	\$36,924,257
Charges for Services	1,604,396	32,475,447	3,090,700	7,442,918	2,914,097	824,801	9,551,889
Fines and Forfeits	-	671,706	71,056	154,459	39,951	6,660	84,689
Interest Earnings	353,444	2,921,088	246,568	513,512	76,261	53,695	1,353,160
All Other Revenues	2,486,126	14,179,081	2,960,116	1,923,977	703,626	310,668	2,085,935
Total Revenues	\$30,267,936	\$294,537,466	\$42,336,854	\$59,565,406	\$37,484,281	\$11,592,230	\$79,382,224
Other Financing Sources							
Borrowing							
Bonds Issued	-	30,829,159	5,512,422	-	-	-	-
Other Long-Term Debt	-	-	-	-	-	-	350,153
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	30,829,159	5,512,422	-	-	-	350,153
Other Sources	-	-	-	45,068	23,368	1,500	-
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	150,000
- Governmental Funds	1,995,333	17,869,236	3,508,904	671,810	2,510,561	-	1,056,193
Total Revenues and Other Financing Sources	\$32,263,269	\$343,690,861	\$51,358,180	\$60,282,284	\$40,018,210	\$11,593,730	\$80,938,570

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$4,969,783	\$39,952,648	\$4,839,442	\$9,577,809	\$5,753,515	\$1,679,726	\$6,756,548
	- Capital Outlay	-	3,115,423	-	302,315	-	-	1,483,910
	Total General Government	4,969,783	43,068,071	4,839,442	9,880,124	5,753,515	1,679,726	8,240,458
Public Safety	- Sheriff	3,852,397	32,134,818	3,944,242	4,097,700	3,604,896	982,864	6,420,689
	- Corrections	2,582,933	21,454,553	3,169,229	3,001,314	3,640,624	48,601	5,244,639
	- All Other	278,673	3,273,594	224,972	1,415,833	205,575	132,656	233,989
	- Capital Outlay	-	382,493	-	-	55,889	-	1,266,617
	Total Public Safety	6,714,003	57,245,458	7,338,443	8,514,847	7,506,984	1,164,121	13,165,934
Streets and Highways	- Administration	443,781	990,602	368,797	2,426,804	256,213	364,815	426,298
	- Maintenance	4,370,302	10,131,230	4,935,039	7,817,873	3,438,201	1,409,718	5,936,556
	- Construction	6,424,344	69,245,759	5,782,367	-	3,914,200	2,571,262	14,733,163
	- Other Capital Outlay	-	-	-	-	-	-	755,933
	Total Streets and Highways	11,238,427	80,367,591	11,086,203	10,244,677	7,608,614	4,345,795	21,851,950
Sanitation	- Current Expenditures	566,804	4,509,247	2,129,879	3,266,613	228,446	193,188	1,858,936
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	566,804	4,509,247	2,129,879	3,266,613	228,446	193,188	1,858,936
Human Services	- Income Maintenance	1,724,206	34,902,520	3,141,007	4,822,081	3,394,119	647,756	4,471,125
	- Social Services	3,527,586	39,000,193	9,242,506	15,578,825	6,174,221	1,785,274	18,743,255
	- All Other	-	399,409	189,035	-	-	-	-
	- Capital Outlay	-	227,186	-	-	-	-	153,964
	Total Human Services	5,251,792	74,529,308	12,572,548	20,400,906	9,568,340	2,433,030	23,368,344
Health	- Current Expenditures	668,418	-	1,420,581	2,019,539	946,204	87,418	1,851,425
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	668,418	-	1,420,581	2,019,539	946,204	87,418	1,851,425
Culture and Recreation								
Libraries	- Current Expenditures	225,380	7,221,251	302,335	294,841	508,789	61,822	992,716
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	637,486	8,092,961	449,988	861,045	33,695	96,719	609,439
	- Capital Outlay	-	187,438	-	-	-	-	-
	Total Culture and Recreation	862,866	15,501,650	752,323	1,155,886	542,484	158,541	1,602,155
Conservation of Natural Resources	- Current Expenditures	1,841,999	570,286	855,040	1,486,046	420,544	292,185	1,377,626
	- Capital Outlay	-	-	-	-	-	-	118,341
	Total Conservation of Natural Resources	1,841,999	570,286	855,040	1,486,046	420,544	292,185	1,495,967
Housing and Economic Development	- Current Expenditures	63,159	17,802,728	434,757	411,023	428,499	33,344	272,814
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	63,159	17,802,728	434,757	411,023	428,499	33,344	272,814
All Other	- Current Expenditures	21,007	-	543,409	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	21,007	-	543,409	-	-	-	-
Debt Service	- Principal Paid on Bonds	365,000	17,085,000	536,650	7,220,000	3,215,000	70,000	1,881,000
	- Other Long-Term Debt	3,523	2,618,850	39,678	-	31,893	-	57,043
	- Interest and Fiscal Charges	54,089	9,031,549	197,924	600,962	437,487	30,868	869,422
	<i>Total Current Expenditures</i>	<i>25,773,914</i>	<i>220,436,040</i>	<i>36,190,258</i>	<i>57,077,346</i>	<i>29,033,541</i>	<i>7,816,086</i>	<i>55,196,055</i>
	<i>Total Capital Outlay</i>	<i>6,424,344</i>	<i>73,158,299</i>	<i>5,782,367</i>	<i>302,315</i>	<i>3,970,089</i>	<i>2,571,262</i>	<i>18,511,928</i>
	<i>Total Debt Service</i>	<i>422,612</i>	<i>28,735,399</i>	<i>774,252</i>	<i>7,820,962</i>	<i>3,684,380</i>	<i>100,868</i>	<i>2,807,465</i>
	Total Expenditures	\$32,620,870	\$322,329,738	\$42,746,877	\$65,200,623	\$36,688,010	\$10,488,216	\$76,515,448
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	5,427,900	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	1,007,483	-	-	-	-	105,951
	- Governmental Funds	1,995,333	17,869,236	3,508,904	671,810	2,510,561	-	1,056,193
	Total Expenditures and Other Financing Uses	\$34,616,203	\$341,206,457	\$51,683,681	\$65,872,433	\$39,198,571	\$10,488,216	\$77,677,592
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$8,169,659	\$33,364,204	\$5,436,701	\$17,670,268	\$9,341,185	\$2,071,165	\$13,369,996
Special Revenue Funds Unrestricted Fund Balance		7,520,595	43,301,879	14,775,739	16,634,717	10,880,521	4,431,001	1,958,736
Total		\$15,690,254	\$76,666,083	\$20,212,440	\$34,304,985	\$20,221,706	\$6,502,166	\$15,328,732
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.9%	34.8%	55.9%	60.1%	69.6%	83.2%	27.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2012 Population Estimates)	25,559	35,404	93,584	28,350	12,181	53,576	60,118
Net Taxable Tax Capacity	\$24,342,688	\$27,682,219	\$92,583,608	\$66,451,979	\$15,794,962	\$43,026,251	\$42,546,203
2011 Tax Levy (Payable 2012)	11,150,114	20,612,652	40,329,171	20,039,362	7,928,107	31,662,816	23,382,712
REVENUES							
Taxes	\$11,044,029	\$20,829,765	\$46,101,715	\$20,160,403	\$7,894,110	\$32,309,111	\$21,547,050
Special Assessments	807,484	514,504	297,938	1,753,671	726,011	253,384	532,672
Licenses and Permits	36,071	112,108	807,896	113,835	23,841	538,125	155,937
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	215,600	594,332	5,413,415	1,146,953	-	290,997	24,903
Human Services	1,800,670	3,702,266	3,948,323	2,580,804	1,058,531	2,454,139	3,869,839
Disaster	120,390	740,823	72,950	377,423	253,244	123,491	491,890
All Other	386,612	1,244,324	3,085,293	1,082,439	161,470	494,741	907,376
Total Federal Grants	2,523,272	6,281,745	12,519,981	5,187,619	1,473,245	3,363,368	5,294,008
State Grants							
County Program Aid	1,196,683	1,618,634	1,455,284	359,016	492,985	1,543,612	2,987,138
Market Value Credits	199,493	160,022	140,476	114,608	115,416	195,766	155,918
Disparity Reduction Aid	27,051	371,968	2,616	7,529	76,316	4,974	13,567
Streets and Highways	5,963,205	3,922,407	7,116,617	5,070,623	3,209,945	11,808,648	5,681,251
Human Services	2,257,395	3,345,465	4,616,802	2,703,228	937,225	2,058,920	4,212,778
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	60,950	165,589	488,676	213,054	58,253	255,125	181,231
All Other	1,128,855	1,725,145	2,223,475	2,348,381	514,591	2,659,872	6,000,921
Total State Grants	10,872,949	11,364,081	16,134,786	10,871,011	5,442,575	18,575,772	19,294,098
Local Unit Grants	187,675	686,284	1,424,247	1,250,855	224,804	311,867	67,108
Total Intergovernmental Revenues	\$13,583,896	\$18,332,110	\$30,079,014	\$17,309,485	\$7,140,624	\$22,251,007	\$24,655,214
Charges for Services	3,307,863	2,741,187	11,555,901	3,889,206	1,263,195	3,986,423	2,313,045
Fines and Forfeits	19,054	49,336	253,144	11,600	-	152,680	200,777
Interest Earnings	186,584	48,692	2,295,420	800,991	32,462	540,316	145,476
All Other Revenues	1,131,505	3,062,174	2,609,598	3,364,808	636,824	1,368,721	1,740,277
Total Revenues	\$30,116,486	\$45,689,876	\$94,000,626	\$47,403,999	\$17,717,067	\$61,399,767	\$51,290,448
Other Financing Sources							
Borrowing							
Bonds Issued	-	4,010,000	1,449,050	-	-	27,206,481	-
Other Long-Term Debt	-	-	155,628	-	98,291	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	4,010,000	1,604,678	-	98,291	27,206,481	-
Other Sources	140,904	-	1,042,373	-	10,484	93,633	-
Transfers From - Enterprise Funds	-	-	19,721	-	-	-	-
- Governmental Funds	172,693	408,253	4,507,480	584,184	-	1,260,931	122,000
Total Revenues and Other Financing Sources	\$30,430,083	\$50,108,129	\$101,174,878	\$47,988,183	\$17,825,842	\$89,960,812	\$51,412,448

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$3,772,053	\$6,201,542	\$16,646,916	\$6,053,697	\$3,488,439	\$9,738,008	\$10,493,495
	- Capital Outlay	52,472	-	3,609,799	-	-	315,897	1,470,332
	Total General Government	3,824,525	6,201,542	20,256,715	6,053,697	3,488,439	10,053,905	11,963,827
Public Safety	- Sheriff	1,810,870	4,138,159	15,148,400	7,701,995	1,748,168	4,828,251	4,114,040
	- Corrections	2,833,759	3,211,848	1,350,941	766,986	945,852	3,995,949	4,217,295
	- All Other	172,854	386,376	697,533	784,956	233,959	920,504	422,769
	- Capital Outlay	402,786	1,012,214	251,468	-	-	7,121,505	-
	Total Public Safety	5,220,269	8,748,597	17,448,342	9,253,937	2,927,979	16,866,209	8,754,104
Streets and Highways	- Administration	338,545	699,158	453,687	717,771	261,120	1,099,240	517,699
	- Maintenance	2,773,088	5,093,967	6,860,810	6,319,081	2,619,551	5,692,396	4,637,530
	- Construction	3,708,736	4,779,261	11,209,711	7,303,617	2,249,782	12,538,482	3,404,376
	- Other Capital Outlay	512,245	-	1,352,201	-	-	115,169	-
	Total Streets and Highways	7,332,614	10,572,386	19,876,409	14,340,469	5,130,453	19,445,287	8,559,605
Sanitation	- Current Expenditures	1,023,090	1,772,300	1,305,595	2,120,311	271,105	373,921	-
	- Capital Outlay	-	-	43,645	-	-	-	-
	Total Sanitation	1,023,090	1,772,300	1,349,240	2,120,311	271,105	373,921	-
Human Services	- Income Maintenance	2,280,669	3,755,170	3,013,743	3,179,733	1,567,356	2,716,752	4,286,266
	- Social Services	5,352,995	9,205,602	16,856,593	5,674,006	3,197,317	5,900,253	11,899,268
	- All Other	605,492	-	-	200,675	-	-	-
	- Capital Outlay	60,548	139,820	20,017	-	-	-	-
	Total Human Services	8,299,704	13,100,592	19,890,353	9,054,414	4,764,673	8,617,005	16,185,474
Health	- Current Expenditures	1,542,547	2,773,109	2,159,582	2,222,760	121,367	2,305,210	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,542,547	2,773,109	2,159,582	2,222,760	121,367	2,305,210	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	149,490	3,363,847	-	253,784	534,637	224,648
	- Capital Outlay	-	-	22,664	-	-	10,856	-
Parks and Recreation	- Current Expenditures	308,857	173,381	1,086,090	15,000	89,930	296,847	201,154
	- Capital Outlay	4,852	-	3,408,630	-	-	80,368	-
	Total Culture and Recreation	384,121	322,871	7,881,231	15,000	343,714	922,708	425,802
Conservation of Natural Resources	- Current Expenditures	763,179	1,091,447	2,476,758	2,254,906	1,386,484	835,779	536,914
	- Capital Outlay	-	-	-	3,420	-	-	-
	Total Conservation of Natural Resources	763,179	1,091,447	2,476,758	2,258,326	1,386,484	835,779	536,914
Housing and Economic Development	- Current Expenditures	31,693	622,267	45,200	37,500	50,720	1,067,784	178,574
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	31,693	622,267	45,200	37,500	50,720	1,067,784	178,574
All Other	- Current Expenditures	-	557,958	-	-	61,087	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	557,958	-	-	61,087	-	-
Debt Service	- Principal Paid on Bonds	-	3,215,000	2,855,000	-	-	5,281,281	1,118,136
	- Other Long-Term Debt	142,792	31,313	170,086	-	80,274	5,154,817	5,251
	- Interest and Fiscal Charges	14,179	809,260	964,395	-	13,775	2,222,443	284,798
	Total Current Expenditures	23,680,103	39,831,774	71,465,695	38,049,377	16,296,239	40,305,531	41,729,592
	Total Capital Outlay	4,741,639	5,931,295	19,918,135	7,307,037	2,249,782	20,182,277	4,874,708
	Total Debt Service	156,971	4,055,573	3,989,481	-	94,049	12,658,541	1,408,185
	Total Expenditures	\$28,578,713	\$49,818,642	\$95,373,311	\$45,356,414	\$18,640,070	\$73,146,349	\$48,012,485
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	20,486,344	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	952,931
	- Governmental Funds	172,693	408,253	4,507,480	584,184	-	1,260,931	122,000
	Total Expenditures and Other Financing Uses	\$28,751,406	\$50,226,895	\$99,880,791	\$45,940,598	\$18,640,070	\$94,893,624	\$49,087,416
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,744,519	\$9,932,216	\$23,034,488	\$19,410,309	\$3,268,014	\$17,097,910	\$6,050,739
Special Revenue Funds Unrestricted Fund Balance		10,038,141	6,718,629	10,654,617	18,061,503	9,932,516	12,030,618	7,248,712
Total		\$13,782,660	\$16,650,845	\$33,689,105	\$37,471,812	\$13,200,530	\$29,128,528	\$13,299,451
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.2%	41.8%	47.1%	98.5%	81.0%	72.3%	31.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2012 Population Estimates)	8,713	5,190	11,592	62,876	404,493	20,237	36,412
Net Taxable Tax Capacity	\$9,746,970	\$17,258,395	\$17,927,364	\$107,760,308	\$356,397,439	\$20,485,719	\$48,505,703
2011 Tax Levy (Payable 2012)	4,817,878	6,207,536	7,119,191	34,768,500	111,656,380	10,319,122	24,624,439
REVENUES							
Taxes	\$4,769,869	\$7,615,196	\$7,278,075	\$36,115,717	\$145,422,712	\$10,370,418	\$24,887,863
Special Assessments	499,822	41,388	778,381	609,522	-	177,957	240,493
Licenses and Permits	18,685	80,307	13,594	1,287,873	1,208,760	54,354	400,863
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	70,349	1,859,059	85,310	615,268	14,674,185	1,923,494	55,241
Human Services	1,219,321	419,340	747,671	4,982,561	21,179,218	1,108,196	2,139,315
Disaster	42,214	242,685	159,615	1,179,904	-	194,986	135,610
All Other	97,663	2,702,421	76,688	714,559	10,800,431	178,792	377,913
Total Federal Grants	1,429,547	5,223,505	1,069,284	7,492,292	46,653,834	3,405,468	2,708,079
State Grants							
County Program Aid	850,604	125,919	256,500	604,300	12,630,881	741,724	773,851
Market Value Credits	131,680	5,216	144,490	112,102	96,996	132,733	191,780
Disparity Reduction Aid	48,764	3,157	43,251	14,086	1,879	162,943	6,728
Streets and Highways	3,992,379	2,961,884	4,624,762	6,380,712	26,351,259	3,432,025	4,188,709
Human Services	719,398	417,571	908,338	6,979,572	17,220,695	1,052,598	2,256,255
PERA Aid	44,444	33,737	17,411	82,902	333,927	30,670	47,124
Police Aid	56,095	77,670	58,253	210,357	428,265	142,396	185,546
All Other	607,510	938,600	508,459	12,290,937	15,228,548	681,610	2,062,077
Total State Grants	6,450,874	4,563,754	6,561,464	26,674,968	72,292,450	6,376,699	9,712,070
Local Unit Grants	164,848	79,415	213,005	644,763	17,320,272	76,809	330,930
Total Intergovernmental Revenues	\$8,045,269	\$9,866,674	\$7,843,753	\$34,812,023	\$136,266,556	\$9,858,976	\$12,751,079
Charges for Services	2,626,070	939,088	532,099	6,010,876	34,396,629	2,854,996	6,041,041
Fines and Forfeits	3,594	16,748	6,681	82,796	153,638	12,103	128,485
Interest Earnings	144,230	283,530	112,882	237,123	5,929,235	46,013	227,046
All Other Revenues	1,554,122	1,289,835	806,097	2,565,726	6,907,183	682,054	1,411,227
Total Revenues	\$17,661,661	\$20,132,766	\$17,371,562	\$81,721,656	\$330,284,713	\$24,056,871	\$46,088,097
Other Financing Sources							
Borrowing							
Bonds Issued	-	9,660,000	-	-	-	-	7,387,199
Other Long-Term Debt	-	2,175,000	427,371	-	-	-	31,079
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	11,835,000	427,371	-	-	-	7,418,278
Other Sources							
Transfers From - Enterprise Funds	-	-	12,500	99,735	2,733,314	-	-
- Governmental Funds	645,011	500,000	67,500	1,553,047	14,443,084	-	3,798,832
Total Revenues and Other Financing Sources	\$18,306,672	\$32,579,761	\$17,921,248	\$83,392,353	\$347,565,307	\$24,070,058	\$57,305,207

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,459,222	\$4,513,563	\$1,997,637	\$11,938,631	\$56,650,362	\$3,853,454	\$6,312,261
	- Capital Outlay	25,433	150,370	-	271,071	1,268,782	32,100	5,558,181
	Total General Government	2,484,655	4,663,933	1,997,637	12,209,702	57,919,144	3,885,554	11,870,442
Public Safety	- Sheriff	2,214,612	2,085,907	1,269,840	7,742,725	18,136,833	3,637,234	5,179,933
	- Corrections	190,312	479,289	950,878	5,463,248	16,653,759	222,593	3,941,015
	- All Other	157,160	331,490	196,242	658,139	1,047,502	204,542	240,855
	- Capital Outlay	93,065	285,303	-	613,039	-	-	837,047
	Total Public Safety	2,655,149	3,181,989	2,416,960	14,477,151	35,838,094	4,064,369	10,198,850
Streets and Highways	- Administration	399,980	313,922	231,299	765,893	464,541	2,297,216	670,757
	- Maintenance	1,808,805	3,462,677	2,851,436	4,444,492	4,636,434	2,047,424	5,009,067
	- Construction	2,388,574	3,226,866	3,043,763	6,685,535	36,216,734	3,972,635	3,184,638
	- Other Capital Outlay	348,008	-	-	-	-	445,527	175,880
	Total Streets and Highways	4,945,367	7,003,465	6,126,498	11,895,920	43,150,384	6,930,127	9,040,342
Sanitation	- Current Expenditures	705,357	435,719	575,284	723,163	7,028,601	1,955,285	-
	- Capital Outlay	-	54,657	-	-	-	-	-
	Total Sanitation	705,357	490,376	575,284	723,163	7,028,601	1,955,285	-
Human Services	- Income Maintenance	1,416,692	466,707	1,064,260	5,246,614	22,634,891	1,540,941	2,435,797
	- Social Services	2,001,364	1,599,728	3,057,748	14,272,860	46,791,335	2,683,676	5,348,089
	- All Other	75,239	-	-	-	-	3,685	-
	- Capital Outlay	5,290	-	-	50,000	-	-	23,397
	Total Human Services	3,498,585	2,066,435	4,122,008	19,569,474	69,426,226	4,228,302	7,807,283
Health	- Current Expenditures	1,839,767	299,624	182,588	1,452,535	8,476,575	832,399	4,336,755
	- Capital Outlay	-	174,276	-	-	-	-	37,071
	Total Health	1,839,767	473,900	182,588	1,452,535	8,476,575	832,399	4,373,826
Culture and Recreation								
Libraries	- Current Expenditures	78,941	131,109	56,967	537,412	11,999,967	118,381	759,991
	- Capital Outlay	-	-	-	-	-	-	97,012
Parks and Recreation	- Current Expenditures	266,776	595,903	74,459	178,771	9,350,376	102,265	661,530
	- Capital Outlay	-	1,436,880	-	-	-	-	725,871
	Total Culture and Recreation	345,717	2,163,892	131,426	716,183	21,350,343	220,646	2,244,404
Conservation of Natural Resources	- Current Expenditures	1,088,606	410,397	663,899	12,330,356	4,922,539	267,028	696,944
	- Capital Outlay	-	-	-	-	-	-	24,295
	Total Conservation of Natural Resources	1,088,606	410,397	663,899	12,330,356	4,922,539	267,028	721,239
Housing and Economic Development	- Current Expenditures	3,100	445,934	-	63,182	20,239,062	-	54,701
	- Capital Outlay	-	-	-	-	2,073	-	-
	Total Housing and Economic Development	3,100	445,934	-	63,182	20,241,135	-	54,701
All Other	- Current Expenditures	-	109,446	146,991	29,792	-	-	-
	- Capital Outlay	-	1,628,477	-	-	-	-	-
	Total All Other	-	1,737,923	146,991	29,792	-	-	-
Debt Service	- Principal Paid on Bonds	20,000	-	-	3,717,500	5,625,000	260,000	4,475,000
	- Other Long-Term Debt	-	-	169,222	74,098	-	7,110	478,670
	- Interest and Fiscal Charges	8,223	376,578	28,176	1,889,927	2,273,650	125,506	1,857,799
	Total Current Expenditures	14,705,933	15,681,415	13,319,528	65,847,813	230,865,452	17,933,448	35,647,695
	Total Capital Outlay	2,860,370	6,956,829	3,043,763	7,619,645	37,487,589	4,450,262	10,663,392
	Total Debt Service	28,223	376,578	197,398	5,681,525	7,898,650	392,616	6,811,469
	Total Expenditures	\$17,594,526	\$23,014,822	\$16,560,689	\$79,148,983	\$276,251,691	\$22,776,326	\$53,122,556
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	7,322,512
Other Uses		591,793	-	-	-	-	-	-
Transfers To	- Enterprise Funds	1,947,277	-	31,381	349,735	11,185,269	-	-
	- Governmental Funds	645,011	500,000	67,500	1,553,047	14,443,084	-	3,798,832
	Total Expenditures and Other Financing Uses	\$20,778,607	\$23,514,822	\$16,659,570	\$81,051,765	\$301,880,044	\$22,776,326	\$64,243,900
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,772,381	\$9,764,644	\$6,186,438	\$17,527,595	\$64,193,932	\$6,634,054	\$10,004,390
Special Revenue Funds Unrestricted Fund Balance		6,196,911	1,116,946	850,546	12,561,490	180,534,763	8,084,122	12,840,059
	Total	\$8,969,292	\$10,881,590	\$7,036,984	\$30,089,085	\$244,728,695	\$14,718,176	\$22,844,449
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		61.0%	69.4%	52.8%	45.7%	106.0%	82.1%	64.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2012 Population Estimates)	14,280	20,837	31,027	46,331	5,950	1,180,138	18,839
Net Taxable Tax Capacity	\$20,889,697	\$23,114,734	\$30,318,330	\$56,470,812	\$9,466,622	\$1,251,745,241	\$15,253,220
2011 Tax Levy (Payable 2012)	8,815,409	8,080,032	19,121,693	26,657,832	5,235,767	601,637,165	9,745,103
REVENUES							
Taxes	\$8,712,377	\$7,991,799	\$19,005,885	\$26,959,798	\$5,432,960	\$730,660,657	\$9,780,992
Special Assessments	2,069,861	-	1,670,999	24,883	212,793	-	-
Licenses and Permits	730	72,670	134,192	269,000	4,245	6,499,196	60,220
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	131,527	260,847	57,971	596,516	25,732	9,985,807	852,568
Human Services	-	1,218,069	2,160,062	2,828,571	569,130	113,379,684	1,124,242
Disaster	16,922	45,912	261,250	155,504	368,744	2,471,749	115,888
All Other	8,429	280,595	1,053,466	428,925	66,509	38,970,681	305,841
Total Federal Grants	156,878	1,805,423	3,532,749	4,009,516	1,030,115	164,807,921	2,398,539
State Grants							
County Program Aid	457,544	817,962	1,381,865	1,326,881	124,611	18,333,110	906,225
Market Value Credits	165,369	197,968	210,910	276,465	85,075	248,483	179,877
Disparity Reduction Aid	71,731	113,601	46,248	29,144	6,128	309,143	135,769
Streets and Highways	5,681,424	4,063,522	6,766,721	6,767,868	5,112,173	40,045,752	7,493,493
Human Services	33,571	870,079	2,208,338	2,828,969	429,278	49,720,021	1,620,253
PERA Aid	13,448	26,020	44,126	61,725	12,568	2,830,743	24,781
Police Aid	55,556	116,506	155,880	237,865	38,835	2,275,632	81,446
All Other	453,098	806,870	3,305,533	2,263,419	373,093	43,667,651	1,295,254
Total State Grants	6,931,741	7,012,528	14,119,621	13,792,336	6,181,761	157,430,535	11,737,098
Local Unit Grants	36,260	3,061	162,684	347,393	112,806	53,812,219	369,521
Total Intergovernmental Revenues	\$7,124,879	\$8,821,012	\$17,815,054	\$18,149,245	\$7,324,682	\$376,050,675	\$14,505,158
Charges for Services	1,389,180	2,475,869	4,162,892	3,869,981	1,021,912	122,054,205	2,440,661
Fines and Forfeits	26,816	9,270	26,436	20,390	6,145	1,742,784	9,299
Interest Earnings	57,210	57,001	184,218	213,191	14,156	9,911,877	185,470
All Other Revenues	324,574	1,038,406	1,165,872	2,084,284	347,273	28,572,369	402,065
Total Revenues	\$19,705,627	\$20,466,027	\$44,165,548	\$51,590,772	\$14,364,166	\$1,275,491,763	\$27,383,865
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	6,323,901	-	65,475,697	-
Other Long-Term Debt	-	32,662	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	32,662	-	6,323,901	-	65,475,697	-
Other Sources	-	-	109,527	5,067	-	1,487,416	7,377
Transfers From - Enterprise Funds	-	-	1,072,587	-	-	-	-
- Governmental Funds	577,936	-	6,624,421	772,676	10,200	64,182,162	-
Total Revenues and Other Financing Sources	\$20,283,563	\$20,498,689	\$51,972,083	\$58,692,416	\$14,374,366	\$1,406,637,038	\$27,391,242

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,587,796	\$3,606,056	\$6,184,282	\$8,898,591	\$2,471,769	\$187,228,608	\$3,669,927
	- Capital Outlay	-	-	141,501	-	1,550,512	3,857,045	-
	Total General Government	2,587,796	3,606,056	6,325,783	8,898,591	4,022,281	191,085,653	3,669,927
Public Safety	- Sheriff	1,776,353	2,583,469	9,870,283	5,353,469	1,291,999	87,841,902	1,728,071
	- Corrections	1,615,313	1,380,299	3,452,648	5,371,857	133,725	104,251,339	1,516,289
	- All Other	208,948	-	472,891	698,057	106,052	16,958,654	362,219
	- Capital Outlay	-	-	55,629	-	-	2,179,749	4,143
	Total Public Safety	3,600,614	3,963,768	13,851,451	11,423,383	1,531,776	211,231,644	3,610,722
Streets and Highways	- Administration	206,282	430,198	317,202	713,217	225,637	4,176,487	246,293
	- Maintenance	3,316,790	2,502,951	4,204,794	4,533,483	1,984,277	31,586,464	4,203,978
	- Construction	3,645,127	3,278,103	7,411,437	8,947,520	3,092,496	49,613,017	4,818,696
	- Other Capital Outlay	-	255,068	-	-	-	10,393,976	-
	Total Streets and Highways	7,168,199	6,466,320	11,933,433	14,194,220	5,302,410	95,769,944	9,268,967
Sanitation	- Current Expenditures	392,113	646,350	356,505	875,699	532,096	-	790,332
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	392,113	646,350	356,505	875,699	532,096	-	790,332
Human Services	- Income Maintenance	-	1,579,439	2,466,218	3,297,769	667,222	171,773,072	1,208,492
	- Social Services	1,959,075	2,331,533	5,139,828	6,942,062	1,189,185	269,534,104	2,694,930
	- All Other	-	-	-	-	21,100	-	-
	- Capital Outlay	-	-	-	-	-	232,918	-
	Total Human Services	1,959,075	3,910,972	7,606,046	10,239,831	1,877,507	441,540,094	3,903,422
Health	- Current Expenditures	-	1,540,110	3,159,918	2,631,962	96,505	94,647,649	1,659,533
	- Capital Outlay	-	-	-	-	-	245,744	-
	Total Health	-	1,540,110	3,159,918	2,631,962	96,505	94,893,393	1,659,533
Culture and Recreation								
Libraries	- Current Expenditures	176,859	206,447	252,000	436,452	60,543	66,013,365	126,690
	- Capital Outlay	-	-	-	-	-	7,327,256	-
Parks and Recreation	- Current Expenditures	151,041	111,488	143,651	170,950	36,540	2,403,499	229,945
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	327,900	317,935	395,651	607,402	97,083	75,744,120	356,635
Conservation of Natural Resources	- Current Expenditures	1,893,040	584,393	1,021,242	681,134	345,754	-	398,171
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,893,040	584,393	1,021,242	681,134	345,754	-	398,171
Housing and Economic Development	- Current Expenditures	88,435	36,510	400,000	108,427	35,083	49,878,411	116,103
	- Capital Outlay	-	-	-	-	-	15,426,160	-
	Total Housing and Economic Development	88,435	36,510	400,000	108,427	35,083	65,304,571	116,103
All Other	- Current Expenditures	186,408	44,380	-	-	-	-	348,268
	- Capital Outlay	-	291,734	-	-	-	-	-
	Total All Other	186,408	336,114	-	-	-	-	348,268
Debt Service	- Principal Paid on Bonds	690,000	165,000	855,000	1,717,481	-	75,236,441	165,000
	- Other Long-Term Debt	17,430	32,778	412,547	13,401	-	3,309,473	245,000
	- Interest and Fiscal Charges	474,496	72,051	678,875	246,583	161,902	47,146,561	608,276
	Total Current Expenditures	14,558,453	17,583,623	37,441,462	40,713,129	9,197,487	1,086,293,554	19,299,241
	Total Capital Outlay	3,645,127	3,824,905	7,608,567	8,947,520	4,643,008	89,275,865	4,822,839
	Total Debt Service	1,181,926	269,829	1,946,422	1,977,465	161,902	125,692,475	1,018,276
	Total Expenditures	\$19,385,506	\$21,678,357	\$46,996,451	\$51,638,114	\$14,002,397	\$1,301,261,894	\$25,140,356
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	64,879,334	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	577,936	-	6,624,421	772,676	10,200	64,182,162	-
	Total Expenditures and Other Financing Uses	\$19,963,442	\$21,678,357	\$53,620,872	\$52,410,790	\$14,012,597	\$1,430,323,390	\$25,140,356
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,786,781	\$1,990,340	\$11,432,371	\$18,903,938	\$1,380,067	\$145,966,144	\$3,919,593
Special Revenue Funds Unrestricted Fund Balance		-335,904	4,593,045	10,142,426	10,776,098	3,567,024	169,132,402	7,630,821
Total		\$1,450,877	\$6,583,385	\$21,574,797	\$29,680,036	\$4,947,091	\$315,098,546	\$11,550,414
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		10.0%	37.4%	57.6%	72.9%	53.8%	29.0%	59.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2012 Population Estimates)	20,359	38,235	45,199	10,279	16,011	42,315	4,496
Net Taxable Tax Capacity	\$33,925,265	\$26,833,564	\$60,633,118	\$20,702,461	\$10,886,491	\$46,057,132	\$8,293,597
2011 Tax Levy (Payable 2012)	11,660,847	15,458,846	29,416,182	8,651,567	10,651,129	28,118,471	2,998,661
REVENUES							
Taxes	\$11,814,205	\$15,462,253	\$30,855,104	\$9,382,868	\$10,811,110	\$28,164,948	\$3,032,579
Special Assessments	2,409,052	38,187	1,246,356	891,880	71,700	3,063,122	81,186
Licenses and Permits	127,460	290,539	73,883	12,370	69,903	407,932	5,115
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	67,837	2,055,836	1,427	175,539	1,121,355	899,274	-
Human Services	1,660,989	2,482,140	3,072,240	712,786	1,749,775	3,414,029	381,192
Disaster	61,835	386,014	490,417	89,355	400,426	61,993	404,071
All Other	150,035	350,583	2,830,864	207,063	374,723	613,583	120,742
Total Federal Grants	1,940,696	5,274,573	6,394,948	1,184,743	3,646,279	4,988,879	906,005
State Grants							
County Program Aid	273,058	1,570,555	1,066,845	175,958	772,967	1,553,284	164,302
Market Value Credits	78,298	239,225	115,080	164,558	219,313	219,834	63,766
Disparity Reduction Aid	-	41,617	162,776	51,422	4,274	20,733	4,455
Streets and Highways	4,540,957	4,175,214	9,253,984	5,844,793	3,017,151	6,184,290	4,059,336
Human Services	1,353,953	4,045,247	3,745,885	914,494	1,269,712	3,591,002	234,786
PERA Aid	41,224	37,531	82,819	18,535	47,301	73,608	13,875
Police Aid	104,639	129,451	443,907	79,771	120,820	213,593	32,363
All Other	1,223,759	1,085,450	12,765,200	934,790	519,383	1,529,244	593,763
Total State Grants	7,615,888	11,324,290	27,636,496	8,184,321	5,970,921	13,385,588	5,166,646
Local Unit Grants	83,999	5,163	453,881	570,135	57,376	165,825	145,483
Total Intergovernmental Revenues	\$9,640,583	\$16,604,026	\$34,485,325	\$9,939,199	\$9,674,576	\$18,540,292	\$6,218,134
Charges for Services	2,340,618	2,615,973	5,566,345	1,219,136	2,747,646	12,123,159	866,152
Fines and Forfeits	71,654	83,065	77,417	32,362	8,168	133,279	3,950
Interest Earnings	131,548	110,943	1,170,145	330,385	39,453	321,791	103,814
All Other Revenues	2,050,336	1,317,419	6,312,628	1,961,667	2,163,487	2,975,836	1,055,856
Total Revenues	\$28,585,456	\$36,522,405	\$79,787,203	\$23,769,867	\$25,586,043	\$65,730,359	\$11,366,786
Other Financing Sources							
Borrowing							
Bonds Issued	5,905,476	3,212,964	-	-	2,893,961	3,081,937	-
Other Long-Term Debt	102,242	-	-	-	84,508	1,998,583	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	6,007,718	3,212,964	-	-	2,978,469	5,080,520	-
Other Sources	-	9,916	4,565	-	5,612	85,217	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	252,330	-	1,762,532	158,074	57,000	1,155,631	1,448
Total Revenues and Other Financing Sources	\$34,845,504	\$39,745,285	\$81,554,300	\$23,927,941	\$28,627,124	\$72,051,727	\$11,368,234

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$3,631,249	\$6,131,329	\$14,656,701	\$2,997,819	\$3,548,115	\$8,079,178	\$2,166,609
	- Capital Outlay	8,335	20,844	-	625,754	54,353	-	985,833
	Total General Government	3,639,584	6,152,173	14,656,701	3,623,573	3,602,468	8,079,178	3,152,442
Public Safety	- Sheriff	2,442,985	5,778,554	5,957,550	1,292,827	1,767,591	5,744,466	847,028
	- Corrections	2,237,147	987,909	4,483,692	883,706	2,855,289	6,547,562	236,033
	- All Other	252,378	415,179	873,128	183,556	501,564	528,142	80,938
	- Capital Outlay	122,275	524,060	-	1,259,815	192,443	-	11,898
	Total Public Safety	5,054,785	7,705,702	11,314,370	3,619,904	5,316,887	12,820,170	1,175,897
Streets and Highways	- Administration	331,551	264,942	506,306	329,986	213,687	721,126	386,586
	- Maintenance	4,250,843	2,365,815	11,059,809	2,408,808	1,740,275	3,914,474	2,530,515
	- Construction	2,962,680	3,983,287	9,892,466	4,881,990	3,005,874	7,182,659	2,116,641
	- Other Capital Outlay	336,854	20,320	-	516,966	255,335	-	249,573
	Total Streets and Highways	7,881,928	6,634,364	21,458,581	8,137,750	5,215,171	11,818,259	5,283,315
Sanitation	- Current Expenditures	2,259,687	-	1,841,490	182,460	68,590	5,490,238	74,525
	- Capital Outlay	-	-	11,215	-	-	705,351	-
	Total Sanitation	2,259,687	-	1,852,705	182,460	68,590	6,195,589	74,525
Human Services	- Income Maintenance	1,627,897	2,835,394	6,094,873	1,174,132	1,659,004	3,878,037	472,818
	- Social Services	4,578,209	7,832,101	12,669,702	2,859,802	3,107,947	9,539,673	1,298,672
	- All Other	956,957	-	-	-	-	556,948	38,549
	- Capital Outlay	776,672	-	24,868	1,612	-	-	-
	Total Human Services	7,939,735	10,667,495	18,789,443	4,035,546	4,766,951	13,974,658	1,810,039
Health	- Current Expenditures	38,841	1,184,806	1,807,749	235,647	2,298,232	2,617,117	38,153
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	38,841	1,184,806	1,807,749	235,647	2,298,232	2,617,117	38,153
Culture and Recreation								
Libraries	- Current Expenditures	171,623	359,328	-	370,054	173,085	523,315	57,411
	- Capital Outlay	-	-	-	43,954	-	-	-
Parks and Recreation	- Current Expenditures	226,932	200,330	1,328,188	212,711	-	520,841	157,031
	- Capital Outlay	-	182,134	-	287,057	-	-	-
	Total Culture and Recreation	398,555	741,792	1,328,188	913,776	173,085	1,044,156	214,442
Conservation of Natural Resources	- Current Expenditures	1,401,817	211,139	2,558,025	1,071,545	55,826	1,556,921	386,628
	- Capital Outlay	-	-	34,474	8,011	-	-	-
	Total Conservation of Natural Resources	1,401,817	211,139	2,592,499	1,079,556	55,826	1,556,921	386,628
Housing and Economic Development	- Current Expenditures	-	36,990	7,996,302	126,750	2,239	30,036	81,167
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	36,990	7,996,302	126,750	2,239	30,036	81,167
All Other	- Current Expenditures	-	907,782	-	-	1,122,940	-	-
	- Capital Outlay	-	71,246	-	-	67,647	-	-
	Total All Other	-	979,028	-	-	1,190,587	-	-
Debt Service	- Principal Paid on Bonds	365,000	870,000	355,000	3,355,000	560,000	1,632,997	-
	- Other Long-Term Debt	208,380	-	209,454	20,712	58,343	3,749,199	-
	- Interest and Fiscal Charges	357,779	406,850	678,982	345,022	546,110	2,337,427	8,896
	Total Current Expenditures	24,408,116	29,511,598	71,833,515	14,329,803	19,114,384	50,248,074	8,852,663
	Total Capital Outlay	4,206,816	4,801,891	9,963,023	7,625,159	3,575,652	7,888,010	3,363,945
	Total Debt Service	931,159	1,276,850	1,243,436	3,720,734	1,164,453	7,719,623	8,896
	Total Expenditures	\$29,546,091	\$35,590,339	\$83,039,974	\$25,675,696	\$23,854,489	\$65,855,707	\$12,225,504
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	4,385,000	-	-	6,357,000	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	8,894
	- Governmental Funds	252,330	-	1,762,532	158,074	57,000	1,155,631	1,448
	Total Expenditures and Other Financing Uses	\$29,798,421	\$35,590,339	\$89,187,506	\$25,833,770	\$23,911,489	\$73,368,338	\$12,235,846
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,946,520	\$2,393,883	\$9,788,539	\$5,201,640	\$1,655,203	\$10,323,397	\$3,976,041
Special Revenue Funds Unrestricted Fund Balance		8,466,285	5,578,540	22,150,354	5,962,715	5,216,678	19,441,626	1,569,334
	Total	\$14,412,805	\$7,972,423	\$31,938,893	\$11,164,355	\$6,871,881	\$29,765,023	\$5,545,375
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		59.0%	27.0%	44.5%	77.9%	36.0%	59.2%	62.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>KOOCHICHING</i>	<i>LAC QUI PARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2012 Population Estimates)	13,208	7,109	10,815	3,976	27,673	5,816	25,667
Net Taxable Tax Capacity	\$9,936,657	\$11,633,362	\$17,805,440	\$4,666,447	\$31,154,585	\$9,963,414	\$29,188,229
2011 Tax Levy (Payable 2012)	3,816,063	4,438,042	7,723,855	2,379,021	13,983,040	4,316,926	12,139,197
REVENUES							
Taxes	\$3,851,235	\$4,720,722	\$9,363,072	\$2,914,188	\$14,311,551	\$4,946,887	\$12,105,213
Special Assessments	566,353	422,984	-	530,822	476,732	534,133	996,278
Licenses and Permits	11,290	21,555	13,050	47,822	367,383	39,210	35,743
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,550	7,695	2,675,455	285,276	1,841,550	1,969,316	1,100,447
Human Services	1,682,462	413,752	727,768	467,369	1,375,723	-	-
Disaster	89,533	138,662	529,194	103,539	53,282	104,431	1,288,780
All Other	262,221	189,562	3,887,991	184,044	353,096	58,296	156,127
Total Federal Grants	2,036,766	749,671	7,820,408	1,040,228	3,623,651	2,132,043	2,545,354
State Grants							
County Program Aid	773,315	125,562	120,153	269,852	816,500	98,614	976,003
Market Value Credits	65,089	130,699	3,315	30,737	154,989	98,290	158,528
Disparity Reduction Aid	152,128	51,195	155,179	9,903	79,446	31,137	26,855
Streets and Highways	4,489,001	4,384,309	3,488,621	2,730,476	4,506,254	2,521,809	3,353,053
Human Services	818,675	658,733	2,703,414	257,911	2,210,782	-	28,921
PERA Aid	28,068	12,955	32,037	12,302	28,707	9,428	40,012
Police Aid	63,647	45,308	110,033	25,890	110,033	32,363	94,930
All Other	3,035,907	586,518	2,389,410	1,999,914	594,358	409,565	2,358,705
Total State Grants	9,425,830	5,995,279	9,002,162	5,336,985	8,501,069	3,201,206	7,037,007
Local Unit Grants	230,196	220,275	222,425	36,148	-	155,876	262,402
Total Intergovernmental Revenues	\$11,692,792	\$6,965,225	\$17,044,995	\$6,413,361	\$12,124,720	\$5,489,125	\$9,844,763
Charges for Services	1,035,990	863,642	1,357,123	399,477	2,488,297	923,775	1,537,078
Fines and Forfeits	13,643	7,871	2,319	29,026	7,257	2,400	75
Interest Earnings	276,025	63,831	75,135	23,001	363,195	63,323	29,938
All Other Revenues	4,924,495	505,349	1,106,714	623,393	2,804,468	374,194	1,348,993
Total Revenues	\$22,371,823	\$13,571,179	\$28,962,408	\$10,981,090	\$32,943,603	\$12,373,047	\$25,898,081
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	4,432,658	-
Other Long-Term Debt	-	53,042	-	-	-	253,378	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	53,042	-	-	-	4,686,036	-
Other Sources	-	-	-	784,211	-	-	358,487
Transfers From - Enterprise Funds	-	-	797,054	-	-	-	-
- Governmental Funds	2,556,812	1,607,259	205,154	18,050	44,755	-	1,257,284
Total Revenues and Other Financing Sources	\$24,928,635	\$15,231,480	\$29,964,616	\$11,783,351	\$32,988,358	\$17,059,083	\$27,513,852

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$2,890,747	\$2,568,428	\$4,157,315	\$1,958,622	\$4,366,762	\$2,002,921	\$3,411,133
	- Capital Outlay	31,502	-	-	47,590	133,026	-	-
	Total General Government	2,922,249	2,568,428	4,157,315	2,006,212	4,499,788	2,002,921	3,411,133
Public Safety	- Sheriff	1,980,484	1,114,290	2,024,999	970,923	1,839,253	1,274,140	7,290,666
	- Corrections	197,271	63,802	1,408,110	44,858	1,486,566	35,253	407,502
	- All Other	143,254	172,813	953,930	133,930	210,586	98,943	183,660
	- Capital Outlay	61,734	-	-	78,512	1,870,056	-	-
	Total Public Safety	2,382,743	1,350,905	4,387,039	1,228,223	5,406,461	1,408,336	7,881,828
Streets and Highways	- Administration	449,081	162,551	882,295	156,718	465,214	369,310	381,859
	- Maintenance	1,754,036	2,774,974	3,758,767	1,493,057	3,198,223	2,391,606	3,759,380
	- Construction	3,632,356	3,370,695	5,118,830	1,959,443	7,815,474	3,688,846	4,189,781
	- Other Capital Outlay	529,354	-	-	290,634	371,341	-	-
	Total Streets and Highways	6,364,827	6,308,220	9,759,892	3,899,852	11,850,252	6,449,762	8,331,020
Sanitation	- Current Expenditures	1,190,866	156,228	316,191	680,022	458,201	225,361	581,737
	- Capital Outlay	69,046	-	-	157,135	-	-	-
	Total Sanitation	1,259,912	156,228	316,191	837,157	458,201	225,361	581,737
Human Services	- Income Maintenance	1,468,503	628,342	812,901	420,350	1,418,158	-	2,587,848
	- Social Services	2,619,512	1,498,417	2,090,988	1,014,884	4,649,113	-	-
	- All Other	-	6,980	-	2,970	314,342	947,622	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	4,088,015	2,133,739	2,903,889	1,438,204	6,381,613	947,622	2,587,848
Health	- Current Expenditures	905,579	74,376	2,574,363	90,147	1,936,640	35,376	224,454
	- Capital Outlay	-	-	-	-	3,051	-	-
	Total Health	905,579	74,376	2,574,363	90,147	1,939,691	35,376	224,454
Culture and Recreation								
Libraries	- Current Expenditures	68,068	75,697	122,300	33,618	548,572	32,029	-
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	260,463	191,094	659,621	439,384	176,515	228,040	497,509
	- Capital Outlay	-	-	-	-	-	31,437	-
	Total Culture and Recreation	328,531	266,791	781,921	473,002	725,087	291,506	497,509
Conservation of Natural Resources	- Current Expenditures	2,339,060	1,113,804	1,413,910	205,355	482,393	1,360,151	897,495
	- Capital Outlay	29,530	-	22,670	-	-	-	-
	Total Conservation of Natural Resources	2,368,590	1,113,804	1,436,580	205,355	482,393	1,360,151	897,495
Housing and Economic Development	- Current Expenditures	1,614,370	465,122	604,106	250,359	109,576	44,827	57,668
	- Capital Outlay	127,720	-	-	-	-	-	-
	Total Housing and Economic Development	1,742,090	465,122	604,106	250,359	109,576	44,827	57,668
All Other	- Current Expenditures	175,684	7,000	28,000	59,899	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	175,684	7,000	28,000	59,899	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	886,620	-	1,705,000	1,859,000	3,030,000
	- Other Long-Term Debt	219,000	27,884	-	-	-	274,976	97,753
	- Interest and Fiscal Charges	32,740	4,679	151,982	-	559,381	154,728	375,901
	Total Current Expenditures	18,056,978	11,073,918	21,807,796	7,955,096	21,660,114	9,045,579	20,280,911
	Total Capital Outlay	4,481,242	3,370,695	5,141,500	2,533,314	10,192,948	3,720,283	4,189,781
	Total Debt Service	251,740	32,563	1,038,602	-	2,264,381	2,288,704	3,503,654
	Total Expenditures	\$22,789,960	\$14,477,176	\$27,987,898	\$10,488,410	\$34,117,443	\$15,054,566	\$27,974,346
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,556,812	1,607,259	205,154	18,050	44,755	-	1,257,284
	Total Expenditures and Other Financing Uses	\$25,346,772	\$16,084,435	\$28,193,052	\$10,506,460	\$34,162,198	\$15,054,566	\$29,231,630
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$5,070,265	\$1,864,331	\$10,171,424	\$4,190,371	\$5,443,054	\$4,182,798	\$8,741,503
Special Revenue Funds Unrestricted Fund Balance		10,724,641	4,991,435	4,563,873	3,320,396	7,350,507	1,115,795	4,094,670
	Total	\$15,794,906	\$6,855,766	\$14,735,297	\$7,510,767	\$12,793,561	\$5,298,593	\$12,836,173
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		87.5%	61.9%	67.6%	94.4%	59.1%	58.6%	63.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2012 Population Estimates)	5,504	9,445	20,477	36,104	23,056	25,743	33,049
Net Taxable Tax Capacity	\$4,157,297	\$13,901,493	\$29,033,297	\$30,603,750	\$24,623,256	\$18,307,876	\$27,160,447
2011 Tax Levy (Payable 2012)	4,003,250	4,997,163	10,766,982	18,232,843	12,293,874	14,702,276	15,881,987
REVENUES							
Taxes	\$3,982,255	\$4,912,948	\$11,181,859	\$18,178,559	\$12,425,142	\$14,834,758	\$15,828,707
Special Assessments	168,289	454,272	2,342,293	432,276	105,003	26,698	2,163
Licenses and Permits	10,474	8,200	64,990	82,453	86,796	215,431	348,886
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	54,005	1,564,749	203,220	297,371	695,707	588,623	330,492
Human Services	753,060	1,060,222	-	1,798,947	1,615,704	2,164,273	2,631,202
Disaster	30,678	409,253	76,538	32,334	89,956	103,556	137,222
All Other	125,074	226,682	61,834	583,022	260,343	381,154	386,556
Total Federal Grants	962,817	3,260,906	341,592	2,711,674	2,661,710	3,237,606	3,485,472
State Grants							
County Program Aid	632,982	663,562	729,739	1,511,249	778,496	1,214,150	1,330,083
Market Value Credits	69,115	151,621	163,072	237,188	171,945	168,054	397,478
Disparity Reduction Aid	63,937	4,384	35,713	60,750	15,256	24,711	29,085
Streets and Highways	2,107,023	4,809,862	6,408,703	5,055,809	3,462,671	3,978,752	6,622,005
Human Services	616,412	566,565	-	2,479,663	1,629,871	2,127,218	2,247,181
PERA Aid	10,235	19,129	36,967	36,151	24,144	30,786	48,267
Police Aid	69,580	77,670	66,883	148,868	129,451	148,868	143,474
All Other	913,609	1,026,498	558,829	763,850	1,512,848	1,212,520	952,649
Total State Grants	4,482,893	7,319,291	7,999,906	10,293,528	7,724,682	8,905,059	11,770,222
Local Unit Grants	257,255	2,078	-	178,670	162,635	260,430	295,911
Total Intergovernmental Revenues	\$5,702,965	\$10,582,275	\$8,341,498	\$13,183,872	\$10,549,027	\$12,403,095	\$15,551,605
Charges for Services	507,010	2,179,612	899,743	5,736,971	3,733,861	1,834,249	4,747,009
Fines and Forfeits	13,964	-	24,120	19,354	94,712	52,536	14,355
Interest Earnings	34,532	44,405	155,835	40,256	158,904	65,299	231,241
All Other Revenues	344,716	714,227	1,480,198	918,519	1,154,659	922,914	1,388,696
Total Revenues	\$10,764,205	\$18,895,939	\$24,490,536	\$38,592,260	\$28,308,104	\$30,354,980	\$38,112,662
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	4,375,042	-	-
Other Long-Term Debt	125,000	-	-	49,806	81,367	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	125,000	-	-	49,806	4,456,409	-	-
Other Sources	-	312	19,968	205,923	-	54,509	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	32,277	178	-	1,747,331	844,537	1,659,913	451,105
Total Revenues and Other Financing Sources	\$10,921,482	\$18,896,429	\$24,510,504	\$40,595,320	\$33,609,050	\$32,069,402	\$38,563,767

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,086,668	\$2,241,630	\$4,335,422	\$4,773,858	\$4,391,457	\$5,379,308	\$5,763,152
	- Capital Outlay	-	35,701	87,959	-	409,118	1,262,958	-
	Total General Government	2,086,668	2,277,331	4,423,381	4,773,858	4,800,575	6,642,266	5,763,152
Public Safety	- Sheriff	2,161,977	1,778,876	5,188,599	3,511,335	4,246,077	3,892,114	2,686,654
	- Corrections	140,061	143,603	-	2,023,136	-	3,885,322	2,030,757
	- All Other	78,999	121,679	282,352	248,716	276,913	364,597	695,811
	- Capital Outlay	-	70,248	-	2,292,990	202,268	6,818	-
	Total Public Safety	2,381,037	2,114,406	5,470,951	8,076,177	4,725,258	8,148,851	5,413,222
Streets and Highways	- Administration	239,892	756,004	916,181	652,643	324,221	570,990	349,525
	- Maintenance	1,165,587	2,594,813	3,499,082	3,089,876	2,975,389	4,526,631	4,384,710
	- Construction	889,739	5,280,071	4,507,839	4,920,464	1,945,891	1,173,793	7,179,538
	- Other Capital Outlay	-	458,733	-	-	-	390,375	-
	Total Streets and Highways	2,295,218	9,089,621	8,923,102	8,662,983	5,245,501	6,661,789	11,913,773
Sanitation	- Current Expenditures	246,458	135,502	793,040	1,866,415	224,815	82,498	2,310,063
	- Capital Outlay	-	406	-	-	-	-	-
	Total Sanitation	246,458	135,908	793,040	1,866,415	224,815	82,498	2,310,063
Human Services	- Income Maintenance	907,265	1,142,543	-	2,408,136	1,767,722	1,984,505	3,166,793
	- Social Services	1,455,490	2,254,777	-	6,445,340	4,631,055	5,801,640	5,407,309
	- All Other	197,101	29,942	3,184,717	322,200	384,623	-	-
	- Capital Outlay	-	68,856	-	-	-	143,657	-
	Total Human Services	2,559,856	3,496,118	3,184,717	9,175,676	6,783,400	7,929,802	8,574,102
Health	- Current Expenditures	235,804	57,600	-	2,065,551	1,565,884	549,311	2,340,622
	- Capital Outlay	-	-	-	-	-	20,953	-
	Total Health	235,804	57,600	-	2,065,551	1,565,884	570,264	2,340,622
Culture and Recreation								
Libraries	- Current Expenditures	100,072	86,896	697,494	187,513	206,832	255,568	441,421
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	45,007	260,796	127,334	701,096	249,188	137,552	311,706
	- Capital Outlay	-	13,770	-	-	112,000	-	-
	Total Culture and Recreation	145,079	361,462	824,828	888,609	568,020	393,120	753,127
Conservation of Natural Resources	- Current Expenditures	194,790	819,722	1,708,981	901,818	435,333	189,137	396,732
	- Capital Outlay	-	1,625	-	-	-	-	-
	Total Conservation of Natural Resources	194,790	821,347	1,708,981	901,818	435,333	189,137	396,732
Housing and Economic Development	- Current Expenditures	7,757	284,114	118,318	1,593	137,500	6,575	181,480
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	7,757	284,114	118,318	1,593	137,500	6,575	181,480
All Other	- Current Expenditures	78,000	-	607,271	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	78,000	-	607,271	-	-	-	-
Debt Service	- Principal Paid on Bonds	210,000	-	175,000	1,397,571	1,180,000	775,000	1,990,000
	- Other Long-Term Debt	45,407	-	75,327	-	305,000	-	225,000
	- Interest and Fiscal Charges	57,901	-	115,269	31,135	357,250	483,209	332,161
	<i>Total Current Expenditures</i>	<i>9,340,928</i>	<i>12,708,497</i>	<i>21,458,791</i>	<i>29,199,226</i>	<i>21,817,009</i>	<i>27,625,748</i>	<i>30,466,735</i>
	<i>Total Capital Outlay</i>	<i>889,739</i>	<i>5,929,410</i>	<i>4,595,798</i>	<i>7,213,454</i>	<i>2,669,277</i>	<i>2,998,554</i>	<i>7,179,538</i>
	<i>Total Debt Service</i>	<i>313,308</i>	<i>-</i>	<i>365,596</i>	<i>1,428,706</i>	<i>1,842,250</i>	<i>1,258,209</i>	<i>2,547,161</i>
	Total Expenditures	\$10,543,975	\$18,637,907	\$26,420,185	\$37,841,386	\$26,328,536	\$31,882,511	\$40,193,434
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	32,277	178	-	1,747,331	844,537	1,659,913	451,105
	Total Expenditures and Other Financing Uses	\$10,576,252	\$18,638,085	\$26,420,185	\$39,588,717	\$27,173,073	\$33,542,424	\$40,644,539
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$1,923,430	\$2,763,502	\$6,721,348	\$18,137,539	\$6,933,938	\$7,552,158	\$7,649,310
Special Revenue Funds Unrestricted Fund Balance		2,517,982	6,151,820	3,203,051	12,334,165	9,299,209	6,598,568	10,151,148
	Total	\$4,441,412	\$8,915,322	\$9,924,399	\$30,471,704	\$16,233,147	\$14,150,726	\$17,800,458
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		47.5%	70.2%	46.2%	104.4%	74.4%	51.2%	58.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2012 Population Estimates)	39,314	8,573	33,018	21,474	6,656	147,123	57,297
Net Taxable Tax Capacity	\$31,429,010	\$17,449,071	\$28,903,963	\$25,571,376	\$9,914,266	\$138,306,448	\$80,494,128
2011 Tax Levy (Payable 2012)	16,062,661	5,493,673	15,616,208	10,372,616	4,140,875	80,306,718	31,342,217
REVENUES							
Taxes	\$17,286,002	\$6,542,780	\$15,747,533	\$10,943,747	\$4,110,357	\$80,975,743	\$31,352,007
Special Assessments	553,697	615,817	1,024,277	128,886	384,012	-	62,153
Licenses and Permits	112,805	36,599	145,615	162,672	8,559	1,749,414	421,226
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	607,601	699,972	19,687	-	2,228,001	804,009	1,713,538
Human Services	4,176,113	-	2,451,163	1,590,129	512,286	10,663,570	3,779,824
Disaster	63,660	317,025	68,097	203,438	1,227,703	147,976	70,816
All Other	52,239	159,234	259,403	437,323	60,006	2,229,876	663,928
Total Federal Grants	4,899,613	1,176,231	2,798,350	2,230,890	4,027,996	13,845,431	6,228,106
State Grants							
County Program Aid	2,027,705	99,461	1,423,781	801,981	263,924	5,367,988	1,255,124
Market Value Credits	158,426	146,705	117,676	172,487	97,274	270,293	470,709
Disparity Reduction Aid	191,068	11,609	11,666	70,988	15,683	15,535	13,256
Streets and Highways	6,018,463	4,592,649	5,278,294	5,673,650	4,451,566	7,921,161	13,257,671
Human Services	2,194,082	-	1,831,492	1,280,048	544,266	13,433,360	5,145,475
PERA Aid	40,232	19,453	34,276	28,842	13,183	177,727	64,946
Police Aid	126,754	57,713	85,222	71,737	31,284	388,891	198,491
All Other	365,521	633,004	795,072	796,036	695,424	4,268,620	1,131,817
Total State Grants	11,122,251	5,560,594	9,577,479	8,895,769	6,112,604	31,843,575	21,537,489
Local Unit Grants	-	275,871	33,286	298,018	28,855	1,177,921	542,731
Total Intergovernmental Revenues	\$16,021,864	\$7,012,696	\$12,409,115	\$11,424,677	\$10,169,455	\$46,866,927	\$28,308,326
Charges for Services	3,184,174	601,720	1,992,403	2,493,055	882,068	14,271,877	4,859,344
Fines and Forfeits	53,008	4,679	40,405	2,443	-	28,175	97,915
Interest Earnings	537,716	75,066	166,893	51,627	9,921	1,714,938	80,484
All Other Revenues	2,029,866	761,252	807,758	2,026,887	264,304	2,107,393	1,810,166
Total Revenues	\$39,779,132	\$15,650,609	\$32,333,999	\$27,233,994	\$15,828,676	\$147,714,467	\$66,991,621
Other Financing Sources							
Borrowing							
Bonds Issued	9,955,000	-	-	-	-	10,459,438	4,743,146
Other Long-Term Debt	480,668	9,920	85,992	127,259	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,435,668	9,920	85,992	127,259	-	10,459,438	4,743,146
Other Sources	7,205	137,359	-	1,900	-	5,419	-
Transfers From - Enterprise Funds	-	-	-	-	-	30,000	-
- Governmental Funds	484,946	402,027	87,000	97,790	-	339,587	29,815
Total Revenues and Other Financing Sources	\$50,706,951	\$16,199,915	\$32,506,991	\$27,460,943	\$15,828,676	\$158,548,911	\$71,764,582

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,224,697	\$2,358,466	\$6,015,443	\$4,121,264	\$1,799,481	\$20,139,784	\$9,838,135
	- Capital Outlay	239,304	-	220,219	929,638	-	-	3,858,703
	Total General Government	5,464,001	2,358,466	6,235,662	5,050,902	1,799,481	20,139,784	13,696,838
Public Safety	- Sheriff	3,393,730	2,212,236	2,518,931	2,106,421	1,214,096	12,203,030	4,844,265
	- Corrections	4,636,197	35,907	2,045,106	2,509,227	385,865	18,815,935	4,822,628
	- All Other	193,448	338,675	290,216	503,903	152,060	1,251,135	518,872
	- Capital Outlay	155,243	-	-	91,602	-	-	1,527,052
	Total Public Safety	8,378,618	2,586,818	4,854,253	5,211,153	1,752,021	32,270,100	11,712,817
Streets and Highways	- Administration	534,670	299,061	273,307	241,997	343,958	1,549,464	602,419
	- Maintenance	2,942,770	2,639,984	2,218,488	2,101,604	2,867,870	6,956,178	5,160,939
	- Construction	5,641,284	3,544,340	4,018,305	3,627,215	5,885,825	9,830,595	13,760,781
	- Other Capital Outlay	-	-	-	157,957	-	-	2,612,246
	Total Streets and Highways	9,118,724	6,483,385	6,510,100	6,128,773	9,097,653	18,336,237	22,136,385
Sanitation	- Current Expenditures	573,643	382,713	418,680	413,611	365,380	-	-
	- Capital Outlay	14,345	-	-	-	-	-	-
	Total Sanitation	587,988	382,713	418,680	413,611	365,380	-	-
Human Services	- Income Maintenance	3,269,796	-	2,616,000	1,994,709	706,150	11,104,730	4,361,403
	- Social Services	5,358,371	-	5,377,459	3,925,804	1,405,505	40,654,860	11,860,485
	- All Other	-	1,106,393	-	-	-	316,515	-
	- Capital Outlay	25,104	-	7,476	-	-	-	-
	Total Human Services	8,653,271	1,106,393	8,000,935	5,920,513	2,111,655	52,076,105	16,221,888
Health	- Current Expenditures	1,323,182	52,350	1,318,547	961,043	302,492	11,359,114	2,395,659
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,323,182	52,350	1,318,547	961,043	302,492	11,359,114	2,395,659
Culture and Recreation								
Libraries	- Current Expenditures	257,933	67,665	100,463	464,343	79,955	995,158	491,108
	- Capital Outlay	-	-	-	6,068	-	-	-
Parks and Recreation	- Current Expenditures	176,444	654,950	166,234	243,769	62,599	2,576,344	406,214
	- Capital Outlay	1,399	-	-	40,325	-	-	98,670
	Total Culture and Recreation	435,776	722,615	266,697	754,505	142,554	3,571,502	995,992
Conservation of Natural Resources	- Current Expenditures	382,331	808,134	844,465	463,026	409,520	790,818	882,012
	- Capital Outlay	225,586	-	-	-	-	-	-
	Total Conservation of Natural Resources	607,917	808,134	844,465	463,026	409,520	790,818	882,012
Housing and Economic Development	- Current Expenditures	273,200	267,132	131,258	70,585	9,837	377,881	21,800
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	273,200	267,132	131,258	70,585	9,837	377,881	21,800
All Other	- Current Expenditures	38,059	-	-	-	75	343,827	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	38,059	-	-	-	75	343,827	-
Debt Service	- Principal Paid on Bonds	1,948,545	353,555	1,685,000	1,050,000	6,000	1,627,727	1,650,000
	- Other Long-Term Debt	-	-	195,239	-	1,414	-	180,601
	- Interest and Fiscal Charges	1,495,823	89,988	438,475	407,380	9,883	2,030,837	1,188,224
	Total Current Expenditures	28,578,471	11,223,666	24,334,597	20,121,306	10,104,843	129,434,773	46,205,939
	Total Capital Outlay	6,302,265	3,544,340	4,246,000	4,852,805	5,885,825	9,830,595	21,857,452
	Total Debt Service	3,444,368	443,543	2,318,714	1,457,380	17,297	3,658,564	3,018,825
	Total Expenditures	\$38,325,104	\$15,211,549	\$30,899,311	\$26,431,491	\$16,007,965	\$142,923,932	\$71,082,216
Other Financing Uses								
Debt Redemption - Refunded Bonds		10,715,044	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	1,613	-	-	-	424,777	-
	- Governmental Funds	484,946	402,027	87,000	97,790	-	339,587	29,815
	Total Expenditures and Other Financing Uses	\$49,525,094	\$15,615,189	\$30,986,311	\$26,529,281	\$16,007,965	\$143,688,296	\$71,112,031
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$23,681,479	\$3,875,152	\$11,669,637	\$7,826,487	\$3,629,487	\$38,721,271	\$15,724,179
Special Revenue Funds Unrestricted Fund Balance		9,496,115	2,171,569	10,317,838	7,412,358	198,526	39,039,780	16,281,786
Total		\$33,177,594	\$6,046,721	\$21,987,475	\$15,238,845	\$3,828,013	\$77,761,051	\$32,005,965
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		116.1%	53.9%	90.4%	75.7%	37.9%	60.1%	69.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2012 Population Estimates)	14,075	29,248	9,394	31,429	10,897	517,399	4,086
Net Taxable Tax Capacity	\$8,906,447	\$26,662,056	\$11,502,420	\$31,444,291	\$15,755,564	\$387,812,725	\$3,876,513
2011 Tax Levy (Payable 2012)	6,888,781	14,074,018	4,237,141	19,108,379	7,663,269	229,705,099	2,082,059
REVENUES							
Taxes	\$6,946,579	\$14,129,805	\$4,859,556	\$19,199,445	\$7,629,261	\$292,649,414	\$2,048,794
Special Assessments	703,317	-	263,843	3,118,386	372,681	-	92,417
Licenses and Permits	9,532	78,715	13,195	119,782	39,659	1,916,780	1,300
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	159,215	160,350	700,566	5,000	38,804,407	-
Human Services	1,351,572	2,390,232	648,446	6,065,236	986,265	53,789,403	374,726
Disaster	99,847	121,053	184,163	108,307	32,861	1,200,554	77,289
All Other	99,402	672,102	232,623	429,347	134,094	14,500,047	45,800
Total Federal Grants	1,550,821	3,342,602	1,225,582	7,303,456	1,158,220	108,294,411	497,815
State Grants							
County Program Aid	820,412	1,199,083	691,843	1,417,780	327,095	12,440,432	488,528
Market Value Credits	88,164	252,454	106,723	267,749	131,739	3,219	58,664
Disparity Reduction Aid	94,082	1,057	71,312	76,590	22,508	262,055	73,601
Streets and Highways	2,597,042	6,375,307	5,215,414	5,026,649	3,242,706	14,998,841	3,228,096
Human Services	588,334	2,124,872	521,314	4,422,406	714,507	42,771,182	109,682
PERA Aid	16,384	36,545	38,062	48,975	17,671	763,209	8,965
Police Aid	45,308	212,515	77,670	139,699	43,150	1,398,605	45,308
All Other	514,820	881,538	612,036	1,476,730	395,275	38,905,476	382,423
Total State Grants	4,764,546	11,083,371	7,334,374	12,876,578	4,894,651	111,543,019	4,395,267
Local Unit Grants	76,500	561,314	67,582	748,880	184,911	6,474,961	47,314
Total Intergovernmental Revenues	\$6,391,867	\$14,987,287	\$8,627,538	\$20,928,914	\$6,237,782	\$226,312,391	\$4,940,396
Charges for Services	1,584,075	2,099,795	1,753,366	5,081,669	1,098,467	72,376,827	654,728
Fines and Forfeits	20,999	28,752	9,325	63,739	19,668	1,073,697	-
Interest Earnings	29,603	107,782	111,995	420,081	41,618	2,912,916	117,946
All Other Revenues	716,532	3,166,932	1,031,379	1,713,430	528,595	16,624,902	476,559
Total Revenues	\$16,402,504	\$34,599,068	\$16,670,197	\$50,645,446	\$15,967,731	\$613,866,927	\$8,332,140
Other Financing Sources							
Borrowing							
Bonds Issued	-	14,074,657	-	5,568,195	-	39,905,614	-
Other Long-Term Debt	-	-	116,072	-	394,158	20,000,000	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	14,074,657	116,072	5,568,195	394,158	59,905,614	-
Other Sources	-	-	-	-	17,430	-	481
Transfers From - Enterprise Funds	-	-	-	258,752	-	197	-
- Governmental Funds	-	757,160	115,000	1,075,697	525,000	11,038,786	39
Total Revenues and Other Financing Sources	\$16,402,504	\$49,430,885	\$16,901,269	\$57,548,090	\$16,904,319	\$684,811,524	\$8,332,660

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,202,392	\$4,351,773	\$2,922,152	\$7,097,557	\$2,967,083	\$93,271,501	\$931,272
	- Capital Outlay	11,222	-	-	259,068	358,930	1,265,742	-
	Total General Government	2,213,614	4,351,773	2,922,152	7,356,625	3,326,013	94,537,243	931,272
Public Safety	- Sheriff	1,523,861	5,208,069	2,156,921	2,491,815	1,257,990	55,606,323	912,024
	- Corrections	1,279,981	3,866,562	477,338	4,156,907	503,524	60,722,122	254,946
	- All Other	208,273	199,697	136,789	1,024,867	154,779	2,726,603	47,489
	- Capital Outlay	70,464	-	-	485,403	205,146	1,053,735	47,706
	Total Public Safety	3,082,579	9,274,328	2,771,048	8,158,992	2,121,439	120,108,783	1,262,165
Streets and Highways	- Administration	272,623	315,040	264,940	377,915	372,971	3,525,411	298,141
	- Maintenance	2,328,822	4,784,897	1,642,572	5,116,833	1,494,332	12,803,494	1,318,921
	- Construction	1,845,759	3,859,031	4,157,931	7,015,552	1,957,239	23,501,550	2,980,535
	- Other Capital Outlay	248,709	-	-	903,103	202,485	1,269,050	474,999
	Total Streets and Highways	4,695,913	8,958,968	6,065,443	13,413,403	4,027,027	41,099,505	5,072,596
Sanitation	- Current Expenditures	51,828	188,701	538,304	1,957,939	378,396	18,620,998	112,892
	- Capital Outlay	5,338	-	-	103,019	-	-	-
	Total Sanitation	57,166	188,701	538,304	2,060,958	378,396	18,620,998	112,892
Human Services	- Income Maintenance	1,385,516	2,348,452	1,044,501	4,704,955	900,102	30,952,235	726,834
	- Social Services	3,458,526	4,913,404	1,694,571	10,951,812	2,376,349	127,940,144	439,563
	- All Other	25,598	-	-	-	-	51,566	15,986
	- Capital Outlay	22,760	-	-	16,000	-	416,815	19,235
	Total Human Services	4,892,400	7,261,856	2,739,072	15,672,767	3,276,451	159,360,760	1,201,618
Health	- Current Expenditures	54,421	1,191,968	367,412	2,241,132	1,126,046	34,309,365	43,888
	- Capital Outlay	-	-	-	15,942	-	10,300,000	-
	Total Health	54,421	1,191,968	367,412	2,257,074	1,126,046	44,609,365	43,888
Culture and Recreation								
Libraries	- Current Expenditures	86,086	295,203	52,651	202,186	105,867	10,395,111	32,139
	- Capital Outlay	-	-	-	-	-	50,870	-
Parks and Recreation	- Current Expenditures	122,390	30,000	118,212	228,828	176,300	11,357,424	65,474
	- Capital Outlay	-	-	-	-	-	6,836,983	-
	Total Culture and Recreation	208,476	325,203	170,863	431,014	282,167	28,640,388	97,613
Conservation of Natural Resources	- Current Expenditures	542,972	547,526	558,801	4,000,143	665,620	42,286	409,715
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	542,972	547,526	558,801	4,000,143	665,620	42,286	409,715
Housing and Economic Development	- Current Expenditures	29,575	371,918	7,775	21,989	17,349	26,320,008	2,329
	- Capital Outlay	-	-	-	-	-	55,265,106	-
	Total Housing and Economic Development	29,575	371,918	7,775	21,989	17,349	81,585,114	2,329
All Other	- Current Expenditures	-	197,470	471,743	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	197,470	471,743	-	-	-	-
Debt Service	- Principal Paid on Bonds	235,000	1,405,000	5,379	2,525,000	335,000	25,505,000	-
	- Other Long-Term Debt	85,000	160,523	-	24,148	10,857	205,000	-
	- Interest and Fiscal Charges	78,206	1,556,570	710	1,072,051	164,328	9,115,414	-
	Total Current Expenditures	13,572,864	28,810,680	12,454,682	44,574,878	12,496,708	488,644,591	5,611,613
	Total Capital Outlay	2,204,252	3,859,031	4,157,931	8,798,087	2,723,800	99,959,851	3,522,475
	Total Debt Service	398,206	3,122,093	6,089	3,621,199	510,185	34,825,414	-
	Total Expenditures	\$16,175,322	\$35,791,804	\$16,618,702	\$56,994,164	\$15,730,693	\$623,429,856	\$9,134,088
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	13,876,144	-	-	-	42,080,000	-
	Other Uses	-	-	227,679	-	-	-	-
	Transfers To - Enterprise Funds	-	-	113,848	258,752	-	8,280,539	-
	- Governmental Funds	-	757,160	115,000	1,075,697	525,000	11,038,786	39
	Total Expenditures and Other Financing Uses	\$16,175,322	\$50,425,108	\$17,075,229	\$58,328,613	\$16,255,693	\$684,829,181	\$9,134,127
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$4,057,857	\$934,858	\$4,967,707	\$16,532,211	\$1,638,688	\$205,628,134	\$3,655,737
	Special Revenue Funds Unrestricted Fund Balance	4,689,649	8,538,056	3,809,394	4,603,937	4,079,060	16,535,672	2,458,784
	Total	\$8,747,506	\$9,472,914	\$8,777,101	\$21,136,148	\$5,717,748	\$222,163,806	\$6,114,521
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		64.4%	32.9%	70.5%	47.4%	45.8%	45.5%	109.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2012 Population Estimates)	15,842	15,389	64,747	9,567	15,484	200,024	133,326
Net Taxable Tax Capacity	\$24,671,145	\$29,547,017	\$54,181,109	\$15,784,288	\$8,873,779	\$161,331,914	\$133,932,759
2011 Tax Levy (Payable 2012)	10,541,248	12,201,283	18,829,379	4,586,086	6,595,349	102,375,896	51,963,018
REVENUES							
Taxes	\$10,248,309	\$12,103,053	\$19,475,382	\$4,573,123	\$6,692,486	\$120,938,486	\$59,119,757
Special Assessments	816,633	1,450,283	149,369	489,670	988,276	-	106,206
Licenses and Permits	48,326	143,452	28,881	40,565	11,490	167,889	1,247,330
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	126,943	1,067,924	1,880,860	327,401	1,114,375	12,009,892	454,143
Human Services	1,110,872	1,470,612	2,893,016	10,557	1,070,115	15,862,188	5,673,449
Disaster	234,431	500,075	214,708	114,329	569,879	4,450,303	558,437
All Other	192,138	393,669	2,507,586	1,744	86,325	7,956,680	1,385,546
Total Federal Grants	1,664,384	3,432,280	7,496,170	454,031	2,840,694	40,279,063	8,071,575
State Grants							
County Program Aid	377,525	233,326	2,787,080	157,387	841,850	9,808,900	3,082,002
Market Value Credits	224,170	223,389	180,904	89,971	162,399	136,290	95,683
Disparity Reduction Aid	44,858	56,356	32,308	12,380	2,172	5,501,308	10,861
Streets and Highways	6,352,636	6,726,219	3,581,892	4,224,770	4,871,241	30,419,516	16,308,638
Human Services	858,972	1,317,518	2,952,055	-	469,465	23,801,211	6,357,858
PERA Aid	27,660	40,045	50,501	15,088	17,431	535,417	110,241
Police Aid	77,670	64,725	143,195	64,725	68,501	543,153	254,047
All Other	566,061	766,325	2,220,283	404,753	1,030,569	6,127,503	3,458,986
Total State Grants	8,529,552	9,427,903	11,948,218	4,969,074	7,463,628	76,873,298	29,678,316
Local Unit Grants	174,510	-	14,766	718,818	-	171,535	4,897,065
Total Intergovernmental Revenues	\$10,368,446	\$12,860,183	\$19,459,154	\$6,141,923	\$10,304,322	\$117,323,896	\$42,646,956
Charges for Services	1,497,684	2,566,466	4,844,821	1,802,896	1,935,625	27,602,297	10,889,783
Fines and Forfeits	-	-	47,808	19,376	2,220	276,085	91,813
Interest Earnings	98,984	251,409	1,177,956	65,669	82,963	1,188,919	517,836
All Other Revenues	1,060,288	1,210,057	925,140	356,986	486,127	11,192,620	1,501,294
Total Revenues	\$24,138,670	\$30,584,903	\$46,108,511	\$13,490,208	\$20,503,509	\$278,690,192	\$116,120,975
Other Financing Sources							
Borrowing							
Bonds Issued	-	5,085,000	-	2,709,091	4,473,406	-	26,550,553
Other Long-Term Debt	61,205	299,636	116,243	45,309	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	61,205	5,384,636	116,243	2,754,400	4,473,406	-	26,550,553
Other Sources	6,500	-	87,094	270	-	-	280,520
Transfers From - Enterprise Funds	-	-	-	-	-	1,199,688	-
- Governmental Funds	-	-	6,760,324	60,000	31,739	2,613,593	4,549,090
Total Revenues and Other Financing Sources	\$24,206,375	\$35,969,539	\$53,072,172	\$16,304,878	\$25,008,654	\$282,503,473	\$147,501,138

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$2,951,032	\$4,834,176	\$7,129,004	\$2,168,203	\$2,481,548	\$37,181,981	\$21,047,541
	- Capital Outlay	-	-	81,962	38,486	96,977	7,883,952	4,571,622
	Total General Government	2,951,032	4,834,176	7,210,966	2,206,689	2,578,525	45,065,933	25,619,163
Public Safety	- Sheriff	3,286,289	1,820,219	4,263,511	1,854,315	1,362,661	25,702,070	4,936,057
	- Corrections	363,667	1,265,811	3,743,149	65,689	1,157,433	23,547,227	9,044,564
	- All Other	292,203	842,627	988,180	33,555	304,949	2,358,243	3,869,536
	- Capital Outlay	-	-	119,389	159,989	9,500	2,278,625	-
	Total Public Safety	3,942,159	3,928,657	9,114,229	2,113,548	2,834,543	53,886,165	17,850,157
Streets and Highways	- Administration	406,529	2,060,586	296,403	203,532	449,783	4,312,470	1,556,291
	- Maintenance	2,763,103	3,131,248	4,116,939	1,685,199	3,064,442	25,194,315	6,630,386
	- Construction	4,516,499	4,479,291	10,383,919	3,827,652	3,790,942	59,629,824	16,824,219
	- Other Capital Outlay	-	274,523	348,221	775,693	-	789,467	-
	Total Streets and Highways	7,686,131	9,945,648	15,145,482	6,492,076	8,094,634	89,136,609	25,010,896
Sanitation	- Current Expenditures	560,873	44,828	190,719	730,616	929,600	30,968	-
	- Capital Outlay	-	-	-	-	29,702	-	-
	Total Sanitation	560,873	44,828	190,719	730,616	959,302	30,968	-
Human Services	- Income Maintenance	1,526,689	1,639,284	3,953,127	1,193,903	1,304,765	14,411,794	2,555,350
	- Social Services	3,463,440	3,612,066	7,015,073	-	2,238,012	49,647,908	15,558,600
	- All Other	-	88,310	-	-	-	11,120,405	1,944,509
	- Capital Outlay	-	-	-	-	19,624	32,128	-
	Total Human Services	4,990,129	5,339,660	10,968,200	1,193,903	3,562,401	75,212,235	20,058,459
Health	- Current Expenditures	1,209,673	1,838,794	3,014,426	74,922	39,920	4,910,030	1,385,883
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,209,673	1,838,794	3,014,426	74,922	39,920	4,910,030	1,385,883
Culture and Recreation								
Libraries	- Current Expenditures	94,438	129,172	399,140	253,598	91,857	699,504	2,785,065
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	323,936	383,281	369,018	80,699	258,839	1,003,641	1,190,340
	- Capital Outlay	-	-	38,566	-	-	-	-
	Total Culture and Recreation	418,374	512,453	806,724	334,297	350,696	1,703,145	3,975,405
Conservation of Natural Resources	- Current Expenditures	1,190,718	2,328,181	707,622	354,073	844,177	7,410,014	1,873,255
	- Capital Outlay	-	-	6,584	-	-	146,435	-
	Total Conservation of Natural Resources	1,190,718	2,328,181	714,206	354,073	844,177	7,556,449	1,873,255
Housing and Economic Development	- Current Expenditures	80,840	-	2,099,397	2,840	34,921	3,295,592	1,000,573
	- Capital Outlay	-	-	-	-	-	-	1,000,584
	Total Housing and Economic Development	80,840	-	2,099,397	2,840	34,921	3,295,592	2,001,157
All Other	- Current Expenditures	-	591,826	-	-	-	159,761	3,419,536
	- Capital Outlay	-	137,275	4,825,496	-	-	-	-
	Total All Other	-	729,101	4,825,496	-	-	159,761	3,419,536
Debt Service	- Principal Paid on Bonds	210,000	480,000	1,730,000	145,000	240,000	4,774,990	4,580,000
	- Other Long-Term Debt	407,367	237,321	30,503	41,735	-	-	51,429
	- Interest and Fiscal Charges	171,536	445,152	972,615	143,770	258,399	1,387,050	3,558,708
	Total Current Expenditures	18,513,430	24,610,409	38,285,708	8,701,144	14,562,907	210,985,923	78,797,486
	Total Capital Outlay	4,516,499	4,891,089	15,804,137	4,801,820	4,736,212	69,970,964	22,396,425
	Total Debt Service	788,903	1,162,473	2,733,118	330,505	498,399	6,162,040	8,190,137
	Total Expenditures	\$23,818,832	\$30,663,971	\$56,822,963	\$13,833,469	\$19,797,518	\$287,118,927	\$109,384,048
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	-	6,760,324	60,000	31,739	2,613,593	4,549,090
	Total Expenditures and Other Financing Uses	\$23,818,832	\$30,663,971	\$63,583,287	\$13,893,469	\$19,829,257	\$289,732,520	\$113,933,138
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$7,822,195	\$8,037,890	\$14,116,266	\$5,148,471	\$4,437,792	\$54,807,390	\$27,349,123
Special Revenue Funds Unrestricted Fund Balance		9,218,153	4,814,101	11,132,542	1,914,998	1,900,560	61,205,540	1,377,445
	Total	\$17,040,348	\$12,851,991	\$25,248,808	\$7,063,469	\$6,338,352	\$116,012,930	\$28,726,568
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		92.0%	52.2%	65.9%	81.2%	43.5%	55.0%	36.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2012 Population Estimates)	89,457	15,118	151,591	36,299	9,751	9,609	24,526
Net Taxable Tax Capacity	\$80,436,443	\$19,388,062	\$125,356,438	\$30,292,921	\$12,052,795	\$16,568,439	\$18,905,109
2011 Tax Levy (Payable 2012)	41,832,971	10,647,274	68,939,435	19,258,229	5,872,437	8,132,648	11,999,200
REVENUES							
Taxes	\$44,845,168	\$10,884,423	\$69,768,933	\$19,407,387	\$5,844,158	\$8,082,483	\$11,811,510
Special Assessments	421,074	2,052,194	779,413	254,608	457,970	626,795	79,784
Licenses and Permits	136,918	25,976	637,670	110,179	19,136	4,395	130,772
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,423,963	726,495	1,275,046	973,150	-	5,919	8,523,311
Human Services	3,691,555	1,108,109	8,026,683	2,223,731	512,546	792,258	2,138,539
Disaster	175,633	753,241	213,078	245,069	51,356	81,709	140,873
All Other	852,903	439,077	2,085,089	351,822	40,751	673,918	348,489
Total Federal Grants	7,144,054	3,026,922	11,599,896	3,793,772	604,653	1,553,804	11,151,212
State Grants							
County Program Aid	2,618,273	273,026	6,359,846	1,569,074	772,281	384,876	1,202,259
Market Value Credits	82,323	198,532	504,323	144,770	93,782	132,390	377,773
Disparity Reduction Aid	5,304	54,851	46,929	26,923	50,261	23,260	72,752
Streets and Highways	8,762,311	4,605,913	12,693,858	6,016,060	3,075,818	5,253,860	4,411,588
Human Services	4,419,903	1,312,518	6,480,249	2,948,335	625,888	1,057,895	1,904,613
PERA Aid	63,819	25,385	145,954	49,359	22,213	36,367	36,396
Police Aid	533,983	70,119	380,261	120,820	38,835	45,308	90,615
All Other	2,240,583	1,175,330	6,853,322	1,482,505	562,528	301,267	734,818
Total State Grants	18,726,499	7,715,674	33,464,742	12,357,846	5,241,606	7,235,223	8,830,814
Local Unit Grants	382,651	64,015	1,637,959	75,474	204,383	675	143,824
Total Intergovernmental Revenues	\$26,253,204	\$10,806,611	\$46,702,597	\$16,227,092	\$6,050,642	\$8,789,702	\$20,125,850
Charges for Services	7,407,023	1,938,526	6,907,601	4,068,998	812,605	1,746,236	2,479,103
Fines and Forfeits	185,565	32,365	319,528	19,815	-	-	5,578
Interest Earnings	1,013,133	228,177	997,325	678,110	166,288	64,309	67,255
All Other Revenues	2,037,354	597,645	6,384,908	1,810,295	616,082	1,552,096	1,428,051
Total Revenues	\$82,299,439	\$26,565,917	\$132,497,975	\$42,576,484	\$13,966,881	\$20,866,016	\$36,127,903
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,831,451	-	-	-	-	-
Other Long-Term Debt	-	99,187	-	238,279	119,675	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	2,930,638	-	238,279	119,675	-	-
Other Sources	37,270	10,689	49,677	1,750	-	1,350	44,163
Transfers From - Enterprise Funds	1,405,475	-	456,448	-	-	-	-
- Governmental Funds	773,200	684,499	5,698,148	-	101,355	2,047,104	16,734
Total Revenues and Other Financing Sources	\$84,515,384	\$30,191,743	\$138,702,248	\$42,816,513	\$14,187,911	\$22,914,470	\$36,188,800

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$15,250,667	\$3,215,817	\$21,403,264	\$6,320,535	\$2,528,232	\$3,022,266	\$2,180,707
	- Capital Outlay	170,728	100,600	516,342	488,190	-	-	3,960,884
	Total General Government	15,421,395	3,316,417	21,919,606	6,808,725	2,528,232	3,022,266	6,141,591
Public Safety	- Sheriff	7,434,094	2,607,734	10,440,986	3,227,454	1,907,439	1,805,264	2,325,519
	- Corrections	7,985,446	374,284	9,934,475	4,560,814	128,475	1,047,327	1,109,129
	- All Other	2,044,461	140,600	861,723	298,434	241,226	212,280	312,369
	- Capital Outlay	686,023	430,158	370,761	1,653,446	-	-	745,497
	Total Public Safety	18,150,024	3,552,776	21,607,945	9,740,148	2,277,140	3,064,871	4,492,514
Streets and Highways	- Administration	506,920	315,199	813,831	265,022	171,362	231,235	312,190
	- Maintenance	3,634,988	3,451,289	8,005,219	3,172,399	2,405,495	2,948,716	7,326,208
	- Construction	12,578,531	5,024,928	19,833,153	6,013,256	1,869,749	3,444,839	8,778,848
	- Other Capital Outlay	246,680	-	-	387,639	-	-	403,441
	Total Streets and Highways	16,967,119	8,791,416	28,652,203	9,838,316	4,506,479	6,564,917	16,820,687
Sanitation	- Current Expenditures	1,063,198	593,103	573,896	753,135	265,937	904,188	-
	- Capital Outlay	-	74,557	471,496	-	-	-	-
	Total Sanitation	1,063,198	667,660	1,045,392	753,135	265,937	904,188	-
Human Services	- Income Maintenance	4,606,488	1,030,288	11,729,554	2,529,695	527,921	1,129,682	2,544,361
	- Social Services	9,291,665	3,107,373	15,606,947	5,425,302	2,062,187	3,434,660	4,145,578
	- All Other	-	28,361	14,065,892	156,210	-	-	176,019
	- Capital Outlay	-	11,259	10,206	-	-	-	90,475
	Total Human Services	13,898,153	4,177,281	41,412,599	8,111,207	2,590,108	4,564,342	6,956,433
Health	- Current Expenditures	2,028,974	1,437,239	2,813,928	1,708,190	118,169	179,017	2,698,044
	- Capital Outlay	181,027	6,612	-	-	-	-	-
	Total Health	2,210,001	1,443,851	2,813,928	1,708,190	118,169	179,017	2,698,044
Culture and Recreation								
Libraries	- Current Expenditures	1,239,006	682,778	2,093,432	-	53,439	-	312,014
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	250,338	85,641	1,923,646	198,696	164,660	17,735	9,739
	- Capital Outlay	-	34,708	747,193	-	-	-	-
	Total Culture and Recreation	1,489,344	803,127	4,764,271	198,696	218,099	17,735	321,753
Conservation of Natural Resources	- Current Expenditures	385,686	2,846,642	4,794,304	690,328	400,409	715,185	470,384
	- Capital Outlay	-	-	-	682,582	-	-	45,681
	Total Conservation of Natural Resources	385,686	2,846,642	4,794,304	1,372,910	400,409	715,185	516,065
Housing and Economic Development	- Current Expenditures	5,368,853	268,704	999,334	-	64,850	451,374	86,010
	- Capital Outlay	-	-	600,590	-	-	-	-
	Total Housing and Economic Development	5,368,853	268,704	1,599,924	-	64,850	451,374	86,010
All Other	- Current Expenditures	-	161,100	-	487,266	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	161,100	-	487,266	-	-	-
Debt Service	- Principal Paid on Bonds	3,260,000	855,000	3,985,000	2,030,000	-	40,000	135,000
	- Other Long-Term Debt	-	155,163	-	213,606	295,052	29,446	359,853
	- Interest and Fiscal Charges	1,035,524	204,750	729,040	1,194,127	325,719	8,072	242,417
	Total Current Expenditures	61,090,784	20,346,152	106,060,431	29,793,480	11,099,674	16,039,056	24,008,271
	Total Capital Outlay	13,862,989	5,682,822	22,549,741	9,225,113	1,869,749	3,444,839	14,024,826
	Total Debt Service	4,295,524	1,214,913	4,714,040	3,437,733	620,771	77,518	737,270
	Total Expenditures	\$79,249,297	\$27,243,887	\$133,324,212	\$42,456,326	\$13,590,194	\$19,561,413	\$38,770,367
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	8,345,000	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	72,500	-	176,130	-	-	-	-
	- Governmental Funds	773,200	684,499	5,698,148	-	101,355	2,047,104	16,734
	Total Expenditures and Other Financing Uses	\$80,094,997	\$27,928,386	\$139,198,490	\$50,801,326	\$13,691,549	\$21,608,517	\$38,787,101
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$20,824,091	\$6,610,022	\$28,502,324	\$8,987,492	\$2,842,506	(\$449,085)	\$3,594,598
Special Revenue Funds Unrestricted Fund Balance		23,487,366	8,130,882	20,024,317	11,920,839	4,168,836	5,332,475	5,332,475
Total		\$44,311,457	\$14,740,904	\$48,526,641	\$20,908,331	\$7,011,342	\$4,792,868	\$8,927,073
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		72.5%	72.5%	45.8%	70.2%	63.2%	29.9%	37.2%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2012 Population Estimates)	3,471	21,482	13,778	19,229	243,313	11,188	6,586
Net Taxable Tax Capacity	\$10,337,597	\$21,764,419	\$9,033,760	\$19,236,538	\$243,887,750	\$12,785,409	\$12,783,861
2011 Tax Levy (Payable 2012)	4,697,258	11,299,921	7,849,984	10,780,446	77,133,297	7,132,528	6,503,884
REVENUES							
Taxes	\$4,650,838	\$11,569,252	\$7,717,731	\$10,585,732	\$98,197,249	\$7,231,340	\$6,371,997
Special Assessments	57,137	-	407,772	584,268	-	382,300	704,997
Licenses and Permits	10,018	236,823	78,306	219,719	4,121,501	11,130	11,200
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,347	3,222,646	141,551	91,464	2,720,642	130,055	18,342
Human Services	393,561	993,827	1,457,705	1,246,737	9,057,971	946,835	670,697
Disaster	510,445	186,859	624,592	53,434	2,168,610	89,176	71,334
All Other	71,415	267,440	191,553	415,636	7,734,490	370,677	138,041
Total Federal Grants	988,768	4,670,772	2,415,401	1,807,271	21,681,713	1,536,743	898,414
State Grants							
County Program Aid	123,976	842,276	791,320	819,957	5,506,651	627,502	98,425
Market Value Credits	67,963	162,815	183,265	142,963	73,006	109,279	82,596
Disparity Reduction Aid	18,576	16,930	53,186	13,375	363	5,064	10,350
Streets and Highways	4,157,789	6,564,051	2,861,188	3,757,354	9,030,486	3,676,030	4,080,821
Human Services	324,145	1,627,494	1,373,226	939,963	6,828,725	1,140,966	459,144
PERA Aid	17,071	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	29,666	113,809	51,780	71,198	575,515	51,780	38,296
All Other	496,783	1,703,050	687,986	1,184,101	6,694,461	483,619	362,027
Total State Grants	5,235,969	11,053,062	6,022,776	6,955,237	28,918,366	6,114,146	5,146,535
Local Unit Grants	43,722	250,650	122,499	-	6,487,474	19,378	48,906
Total Intergovernmental Revenues	\$6,268,459	\$15,974,484	\$8,560,676	\$8,762,508	\$57,087,553	\$7,670,267	\$6,093,855
Charges for Services	1,088,369	1,335,726	1,173,811	1,556,112	24,231,711	1,457,826	1,242,269
Fines and Forfeits	-	18,410	32,096	-	266,438	8,906	22,945
Interest Earnings	37,858	149,200	73,864	106,029	3,423,470	64,698	41,440
All Other Revenues	348,709	464,462	1,631,515	1,196,466	2,478,030	891,291	323,946
Total Revenues	\$12,461,388	\$29,748,357	\$19,675,771	\$23,010,834	\$189,805,952	\$17,717,758	\$14,812,649
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	23,446,708	628,925	-
Other Long-Term Debt	-	-	-	-	2,100,000	42,713	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	25,546,708	671,638	-
Other Sources							
Transfers From - Enterprise Funds	-	40,972	-	-	-	-	-
- Governmental Funds	-	502,625	207,110	178,761	5,654,985	50,280	439,000
Total Revenues and Other Financing Sources	\$12,461,388	\$30,291,954	\$19,882,881	\$23,189,595	\$221,007,645	\$18,439,676	\$15,251,649

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,437,616	\$3,459,660	\$2,943,995	\$4,623,536	\$34,506,968	\$3,093,209	\$1,770,461
	- Capital Outlay	-	-	-	76,503	13,982,637	973	-
	Total General Government	1,437,616	3,459,660	2,943,995	4,700,039	48,489,605	3,094,182	1,770,461
Public Safety	- Sheriff	1,133,801	2,930,798	1,852,119	2,876,229	28,690,500	1,384,304	1,312,957
	- Corrections	577,536	2,062,895	151,229	32,192	9,104,367	608,190	602,548
	- All Other	99,873	323,129	142,738	269,923	751,801	174,228	118,088
	- Capital Outlay	-	-	-	453,008	-	-	-
	Total Public Safety	1,811,210	5,316,822	2,146,086	3,631,352	38,546,668	2,166,722	2,033,593
Streets and Highways	- Administration	400,224	314,373	327,029	255,575	1,178,464	453,806	183,834
	- Maintenance	3,165,592	2,833,021	1,909,155	2,392,460	7,828,658	3,213,126	3,006,747
	- Construction	3,031,062	7,985,824	2,620,863	3,894,800	10,846,699	2,142,162	2,725,341
	- Other Capital Outlay	-	-	-	-	-	-	-
	Total Streets and Highways	6,596,878	11,133,218	4,857,047	6,542,835	19,853,821	5,809,094	5,915,922
Sanitation	- Current Expenditures	164,983	193,235	1,026,105	755,172	-	246,160	337,072
	- Capital Outlay	-	-	-	90,539	-	-	-
	Total Sanitation	164,983	193,235	1,026,105	845,711	-	246,160	337,072
Human Services	- Income Maintenance	567,588	1,198,960	1,662,269	1,683,054	9,831,973	1,021,980	640,828
	- Social Services	741,168	3,300,244	3,585,035	2,948,099	13,558,999	3,429,302	1,416,380
	- All Other	-	-	387,339	-	8,975,475	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	1,308,756	4,499,204	5,634,643	4,631,153	32,366,447	4,451,282	2,057,208
Health	- Current Expenditures	70,957	1,303,655	934,736	1,298,996	15,834,744	474,785	826,695
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	70,957	1,303,655	934,736	1,298,996	15,834,744	474,785	826,695
Culture and Recreation								
Libraries	- Current Expenditures	42,443	141,500	80,122	241,061	6,116,376	587,132	43,825
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	21,591	115,510	153,617	315,693	4,068,117	80,943	30,486
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	64,034	257,010	233,739	556,754	10,184,493	668,075	74,311
Conservation of Natural Resources	- Current Expenditures	366,746	345,192	161,018	896,504	42,217	400,750	846,071
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	366,746	345,192	161,018	896,504	42,217	400,750	846,071
Housing and Economic Development	- Current Expenditures	5,800	1,217,014	-	-	6,377,186	108,748	2,800
	- Capital Outlay	-	-	-	-	2,620,257	-	-
	Total Housing and Economic Development	5,800	1,217,014	-	-	8,997,443	108,748	2,800
All Other	- Current Expenditures	-	-	-	-	-	344,902	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	-	344,902	-
Debt Service	- Principal Paid on Bonds	100,000	545,000	-	480,000	5,600,000	185,000	225,000
	- Other Long-Term Debt	59,265	325,578	-	-	167,121	142,735	46,572
	- Interest and Fiscal Charges	95,172	793,537	-	92,435	7,273,812	100,677	105,188
	Total Current Expenditures	8,795,918	19,739,186	15,316,506	18,588,494	146,865,845	15,621,565	11,138,792
	Total Capital Outlay	3,031,062	7,985,824	2,620,863	4,514,850	27,449,593	2,143,135	2,725,341
	Total Debt Service	254,437	1,664,115	-	572,435	13,040,933	428,412	376,760
	Total Expenditures	\$12,081,417	\$29,389,125	\$17,937,369	\$23,675,779	\$187,356,371	\$18,193,112	\$14,240,893
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	691,694	-	-
	- Governmental Funds	-	502,625	207,110	178,761	5,654,985	50,280	439,000
	Total Expenditures and Other Financing Uses	\$12,081,417	\$29,891,750	\$18,144,479	\$23,854,540	\$193,703,050	\$18,243,392	\$14,679,893
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,814,417	\$10,463,468	\$3,119,542	\$4,624,225	\$76,158,160	\$4,259,557	\$2,288,626
Special Revenue Funds Unrestricted Fund Balance		3,256,102	3,278,148	4,545,308	7,899,178	956,825	4,292,954	5,120,490
Total		\$6,070,519	\$13,741,616	\$7,664,850	\$12,523,403	\$77,114,985	\$8,552,511	\$7,409,116
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		69.0%	69.6%	50.0%	67.4%	52.5%	54.7%	66.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2012 Population Estimates)	51,563	127,133	10,214	5,368,972
Net Taxable Tax Capacity	\$38,611,479	\$116,277,857	\$16,558,679	\$5,257,430,954
2011 Tax Levy (Payable 2012)	16,931,397	50,568,581	8,102,401	2,490,111,217
REVENUES				
Taxes	\$16,897,272	\$51,669,036	\$8,050,252	\$2,815,987,359
Special Assessments	302,170	1,271,775	787,935	50,293,066
Licenses and Permits	263,712	188,831	40,380	29,517,977
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	1,454,837	1,106,212	-	162,005,218
Human Services	2,866,138	5,280,097	796,761	395,356,226
Disaster	126,113	24,187	173,172	32,844,494
All Other	1,108,482	345,004	122,281	134,831,689
Total Federal Grants	5,555,570	6,755,500	1,092,214	725,037,627
State Grants				
County Program Aid	2,483,289	3,354,458	264,763	161,106,451
Market Value Credits	169,925	278,183	150,640	13,901,815
Disparity Reduction Aid	41,818	5,391	43,185	9,777,238
Streets and Highways	7,808,737	8,725,244	4,740,942	579,734,904
Human Services	3,515,909	6,150,744	960,086	330,394,770
PERA Aid	54,309	81,912	15,547	8,306,370
Police Aid	129,451	885,118	51,780	16,941,503
All Other	2,051,613	2,327,231	616,479	255,704,890
Total State Grants	16,255,051	21,808,281	6,843,422	1,375,867,941
Local Unit Grants	320,494	-	284,528	129,645,054
Total Intergovernmental Revenues	\$22,131,115	\$28,563,781	\$8,220,164	\$2,230,550,622
Charges for Services	3,894,461	11,442,924	739,717	571,095,591
Fines and Forfeits	24,571	327,155	1,721	7,797,024
Interest Earnings	201,449	1,131,249	197,912	49,407,938
All Other Revenues	1,072,674	6,847,018	476,982	205,119,278
Total Revenues	\$44,787,424	\$101,441,769	\$18,515,063	\$5,959,768,855
Other Financing Sources				
Borrowing				
Bonds Issued	-	1,558,331	-	333,745,462
Other Long-Term Debt	-	111,251	160,535	30,626,212
Short-Term Debt	-	-	-	-
Total Borrowing	-	1,669,582	160,535	364,371,674
Other Sources	20,597	29,481	9,301	5,574,473
Transfers From - Enterprise Funds	-	-	-	8,690,471
- Governmental Funds	164,005	435,538	20,281	187,595,335
Total Revenues and Other Financing Sources	\$44,972,026	\$103,576,370	\$18,705,180	\$6,526,000,808

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2012

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,156,765	\$19,642,266	\$2,941,831	\$900,366,483
	- Capital Outlay	-	-	-	66,020,798
	Total General Government	7,156,765	19,642,266	2,941,831	966,387,281
Public Safety	- Sheriff	4,256,754	17,073,068	1,713,528	542,878,889
	- Corrections	3,232,108	6,951,302	1,169,551	425,516,319
	- All Other	318,930	1,280,824	345,469	62,200,257
	- Capital Outlay	-	-	-	31,796,811
	Total Public Safety	7,807,792	25,305,194	3,228,548	1,062,392,276
Streets and Highways	- Administration	419,701	614,003	201,149	55,775,550
	- Maintenance	2,961,737	5,869,075	2,790,184	386,142,489
	- Construction	10,690,660	10,413,209	4,033,106	688,093,876
	- Other Capital Outlay	-	-	-	26,867,705
	Total Streets and Highways	14,072,098	16,896,287	7,024,439	1,156,879,620
Sanitation	- Current Expenditures	1,262,121	504,652	123,270	89,077,242
	- Capital Outlay	-	-	-	1,830,451
	Total Sanitation	1,262,121	504,652	123,270	90,907,693
Human Services	- Income Maintenance	3,729,137	5,321,749	961,886	469,573,486
	- Social Services	6,984,028	13,635,572	2,816,042	994,818,575
	- All Other	132,686	-	-	47,028,850
	- Capital Outlay	-	-	-	2,599,887
	Total Human Services	10,845,851	18,957,321	3,777,928	1,514,020,798
Health	- Current Expenditures	2,460,704	3,457,987	228,301	267,545,720
	- Capital Outlay	-	-	-	10,984,676
	Total Health	2,460,704	3,457,987	228,301	278,530,396
Culture and Recreation					
Libraries	- Current Expenditures	219,734	-	71,928	129,673,404
	- Capital Outlay	-	-	-	7,558,680
Parks and Recreation	- Current Expenditures	103,225	3,147,265	174,431	65,217,393
	- Capital Outlay	-	98,840	-	14,367,121
	Total Culture and Recreation	322,959	3,246,105	246,359	216,816,598
Conservation of Natural Resources	- Current Expenditures	587,345	698,241	1,166,195	103,061,904
	- Capital Outlay	-	-	-	1,349,234
	Total Conservation of Natural Resources	587,345	698,241	1,166,195	104,411,138
Housing and Economic Development	- Current Expenditures	102,115	-	22,552	154,617,998
	- Capital Outlay	-	-	-	75,042,490
	Total Housing and Economic Development	102,115	-	22,552	229,660,488
All Other	- Current Expenditures	-	-	-	11,250,887
	- Capital Outlay	-	-	-	7,021,875
	Total All Other	-	-	-	18,272,762
Debt Service	- Principal Paid on Bonds	955,000	3,345,000	170,000	228,515,873
	- Other Long-Term Debt	6,785	3,016,004	327,601	25,387,602
	- Interest and Fiscal Charges	245,779	2,685,399	96,998	118,630,921
	<i>Total Current Expenditures</i>	<i>33,927,090</i>	<i>78,196,004</i>	<i>14,726,317</i>	<i>4,704,745,446</i>
	<i>Total Capital Outlay</i>	<i>10,690,660</i>	<i>10,512,049</i>	<i>4,033,106</i>	<i>933,533,604</i>
	<i>Total Debt Service</i>	<i>1,207,564</i>	<i>9,046,403</i>	<i>594,599</i>	<i>372,534,396</i>
	Total Expenditures	\$45,825,314	\$97,754,456	\$19,354,022	\$6,010,813,446
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	-	-	183,874,278
Other Uses		-	-	-	819,472
Transfers To	- Enterprise Funds	-	-	-	25,608,774
	- Governmental Funds	164,005	435,538	20,281	187,595,335
	Total Expenditures and Other Financing Uses	\$45,989,319	\$98,189,994	\$19,374,303	\$6,408,711,305
Unreserved Fund Balance					
General Fund Unrestricted Fund Balance		\$12,341,878	\$30,002,651	\$4,906,937	\$1,291,207,655
Special Revenue Funds Unrestricted Fund Balance		8,153,269	15,162,025	7,603,138	1,116,451,433
	Total	\$20,495,147	\$45,164,676	\$12,510,075	\$2,407,659,088
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		60.4%	57.8%	85.0%	51.2%