

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2009 through 2013

	<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		2012/2013	5-Year
	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	<i>AMOUNT</i>	%	% Increase [Decrease]	Change
Population (2013 Population Estimates) ^[1]	5,300,942		5,303,925		5,332,246		5,368,972		5,417,838		0.9%	2.2%
Net Taxable Tax Capacity	\$6,245,966,691		\$6,294,461,241		\$6,033,305,302		\$5,257,430,954		\$5,596,545,874		6.5%	-10.4%
2012 Net Tax Levy (Collectible in 2013)	2,399,745,350		2,456,210,445		2,479,483,766		2,490,111,217		2,522,217,692		1.3%	5.1%
REVENUES												
Taxes	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	\$2,677,371,337	45.3%	\$2,815,987,359	47.2%	\$2,859,254,472	48.3%	1.5%	12.3%
Special Assessments	41,317,736	0.7%	43,670,169	0.8%	45,161,841	0.8%	50,293,066	0.8%	53,985,692	0.9%	7.3%	30.7%
Licenses and Permits	26,067,258	0.5%	26,131,679	0.5%	26,986,227	0.5%	29,517,977	0.5%	31,661,164	0.5%	7.3%	21.5%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	130,555,586	2.3%	149,800,819	2.6%	188,522,182	3.2%	162,005,218	2.7%	117,413,296	2.0%	-27.5%	-10.1%
Human Services	421,560,773	7.4%	419,845,501	7.3%	398,512,007	6.7%	395,356,226	6.6%	383,151,923	6.5%	-3.1%	-9.1%
Disaster	21,492,469	0.4%	22,919,696	0.4%	24,027,560	0.4%	32,844,494	0.6%	19,935,141	0.3%	-39.3%	-7.2%
All Other	139,085,728	2.4%	156,683,991	2.7%	164,249,319	2.8%	134,831,689	2.3%	122,914,045	2.1%	-8.8%	-11.6%
Total Federal Grants	712,694,556	12.5%	749,250,007	13.0%	775,311,068	13.1%	725,037,627	12.2%	643,414,405	10.9%	-11.3%	-9.7%
State Grants												
Market Value Credit	129,590,465	2.3%	79,374,472	1.4%	81,798,737	1.4%	13,901,815	0.2%	13,365,071	0.2%	-3.9%	-89.7%
County Program Aid	194,781,146	3.4%	165,269,120	2.9%	161,102,328	2.7%	161,106,451	2.7%	165,512,804	2.8%	2.7%	-15.0%
Disparity Reduction Aid	10,940,806	0.2%	9,341,375	0.2%	11,770,690	0.2%	9,777,238	0.2%	9,784,983	0.2%	0.1%	-10.6%
Streets and Highways	483,275,153	8.5%	515,543,515	8.9%	575,675,311	9.7%	579,734,904	9.7%	630,744,511	10.7%	8.8%	30.5%
Human Services	334,404,500	5.9%	322,725,758	5.6%	339,495,632	5.7%	330,394,770	5.5%	318,110,406	5.4%	-3.7%	-4.9%
PERA Aid	8,136,447	0.1%	8,180,932	0.1%	8,462,700	0.1%	8,306,370	0.1%	8,037,858	0.1%	-3.2%	-1.2%
Police Aid	16,907,875	0.3%	17,157,779	0.3%	18,809,791	0.3%	16,941,503	0.3%	18,659,702	0.3%	10.1%	10.4%
All Other	267,631,494	4.7%	279,302,040	4.8%	207,542,484	3.5%	255,704,890	4.3%	213,076,946	3.6%	-16.7%	-20.4%
Total State Grants	1,445,667,886	25.4%	1,396,894,991	24.2%	1,404,657,673	23.7%	1,375,867,941	23.1%	1,377,292,281	23.3%	0.1%	-4.7%
Local Unit Grants	99,174,664	1.7%	110,527,270	1.9%	134,482,964	2.3%	129,645,054	2.2%	164,818,449	2.8%	27.1%	66.2%
Total Intergovernmental Revenues	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	\$2,314,451,705	39.1%	\$2,230,550,622	37.4%	\$2,185,525,135	36.9%	-2.0%	-3.2%
Charges for Services	523,650,262	9.2%	543,329,840	9.4%	543,193,607	9.2%	571,095,591	9.6%	610,122,301	10.3%	6.8%	16.5%
Fines and Forfeits	8,505,466	0.1%	7,652,524	0.1%	8,277,616	0.1%	7,797,024	0.1%	7,691,877	0.1%	-1.3%	-9.6%
Interest Earnings	66,293,476	1.2%	50,144,195	0.9%	78,117,939	1.3%	49,407,938	0.8%	(19,574,038)	-0.3%	-139.6%	-129.5%
All Other Revenues	229,814,119	4.0%	214,351,962	3.7%	223,072,093	3.8%	205,119,278	3.4%	186,906,465	3.2%	-8.9%	-18.7%
Total Revenues	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	\$5,916,632,365	100.0%	\$5,959,768,855	100.0%	\$5,915,573,068	100.0%	-0.7%	3.8%
Other Financing Sources												
Borrowing												
Bonds Issued	499,489,479		434,054,408		289,888,094		333,745,462		398,026,322			
Other Long-Term Debt	9,073,146		14,378,209		11,279,107		30,626,212		11,499,575			
Short-Term Debt	2,932		290,688		20,515		-		-			
Total Borrowing	508,565,557		448,723,305		301,187,716		364,371,674		409,525,897			
Other Sources												
Transfers From - Enterprise Funds	15,085,060		7,064,792		13,321,804		8,690,471		9,521,170			
- Governmental Funds	156,813,299		161,369,517		231,526,290		187,595,335		170,153,599			
Total Revenues and Other Financing Sources	\$6,392,754,210		\$6,404,155,725		\$6,479,223,308		\$6,526,000,808		\$6,508,249,334			

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, 2009 through 2013

EXPENDITURES	2009		2010		2011		2012		2013		2012/2013	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$879,099,418	15.1%	\$931,056,660	15.6%	\$888,142,467	14.8%	\$900,366,483	15.0%	\$955,369,514	15.4%	6.1%	8.7%
- Capital Outlay	104,259,556	1.8%	96,785,618	1.6%	106,107,736	1.8%	66,020,798	1.1%	69,843,456	1.1%	5.8%	-33.0%
Total General Government	983,358,974	16.9%	1,027,842,278	17.2%	994,250,203	16.6%	966,387,281	16.1%	1,025,212,970	16.5%	6.1%	4.3%
Public Safety - Sheriff	485,196,946	8.4%	491,839,247	8.2%	497,230,683	8.3%	542,878,889	9.0%	524,403,146	8.4%	-3.4%	8.1%
- Corrections	413,928,555	7.1%	411,944,645	6.9%	433,572,286	7.2%	425,516,319	7.1%	435,011,623	7.0%	2.2%	5.1%
- All Other	76,374,187	1.3%	81,621,110	1.4%	72,172,495	1.2%	62,200,257	1.0%	67,206,315	1.1%	8.0%	-12.0%
- Capital Outlay	82,295,455	1.4%	43,329,528	0.7%	31,815,242	0.5%	31,796,811	0.5%	44,449,573	0.7%	39.8%	-46.0%
Total Public Safety	1,057,795,143	18.2%	1,028,734,530	17.2%	1,034,790,706	17.3%	1,062,392,276	17.7%	1,071,070,657	17.2%	0.8%	1.3%
Streets and Highways - Administration	56,573,843	1.0%	60,596,082	1.0%	53,951,625	0.9%	55,775,550	0.9%	55,503,860	0.9%	-0.5%	-1.9%
- Maintenance	308,718,573	5.3%	338,699,399	5.7%	328,468,027	5.5%	386,142,489	6.4%	424,942,234	6.8%	10.0%	37.6%
- Capital Outlay	660,909,006	11.4%	627,319,753	10.5%	726,865,519	12.1%	714,961,581	11.9%	679,336,735	10.9%	-5.0%	2.8%
Total Streets and Highways	1,026,201,422	17.7%	1,026,615,234	17.2%	1,109,285,171	18.5%	1,156,879,620	19.2%	1,159,782,829	18.7%	0.3%	13.0%
Sanitation - Current Expenditures	85,803,046	1.5%	83,011,685	1.4%	87,887,057	1.5%	89,077,242	1.5%	88,456,263	1.4%	-0.7%	3.1%
- Capital Outlay	1,727,675	0.0%	4,366,440	0.1%	6,727,022	0.1%	1,830,451	0.0%	1,226,070	0.0%	-33.0%	-29.0%
Total Sanitation	87,530,721	1.5%	87,378,125	1.5%	94,614,079	1.6%	90,907,693	1.5%	89,682,333	1.4%	-1.3%	2.5%
Human Services - Income Maintenance	469,189,964	8.1%	455,064,814	7.6%	457,878,402	7.7%	469,573,486	7.8%	466,553,127	7.5%	-0.6%	-0.6%
- Social Services	975,885,295	16.8%	986,386,698	16.5%	962,327,815	16.1%	994,818,575	16.6%	1,021,111,893	16.4%	2.6%	4.6%
- All Other	90,163,964	1.6%	74,832,301	1.3%	70,409,883	1.2%	47,028,850	0.8%	42,758,160	0.7%	-9.1%	-52.6%
- Capital Outlay	6,007,816	0.1%	6,497,097	0.1%	15,945,460	0.3%	2,599,887	0.0%	7,103,368	0.1%	173.2%	18.2%
Total Human Services	1,541,247,039	26.5%	1,522,780,910	25.5%	1,506,561,560	25.2%	1,514,020,798	25.2%	1,537,526,548	24.7%	1.6%	-0.2%
Health - Current Expenditures	259,806,723	4.5%	321,773,690	5.4%	292,654,064	4.9%	267,545,720	4.5%	288,447,687	4.6%	7.8%	11.0%
- Capital Outlay	1,716,472	0.0%	235,157	0.0%	903,227	0.0%	10,984,676	0.2%	716,542	0.0%	-93.5%	-58.3%
Total Health	261,523,195	4.5%	322,008,847	5.4%	293,557,291	4.9%	278,530,396	4.6%	289,164,229	4.7%	3.8%	10.6%
Culture and Recreation												
Libraries - Current Expenditures	126,127,985	2.2%	131,278,536	2.2%	130,406,277	2.2%	129,673,404	2.2%	131,227,833	2.1%	1.2%	4.0%
- Capital Outlay	37,088,847	0.6%	25,971,065	0.4%	11,632,727	0.2%	7,558,680	0.1%	17,502,086	0.3%	131.5%	-52.8%
Parks and Recreation - Current Expenditures	54,475,195	0.9%	65,153,819	1.1%	64,591,503	1.1%	65,217,393	1.1%	64,957,918	1.0%	-0.4%	19.2%
- Capital Outlay	9,318,099	0.2%	13,353,588	0.2%	8,204,832	0.1%	14,367,121	0.2%	29,550,865	0.5%	105.7%	217.1%
Total Culture and Recreation	227,010,126	3.9%	235,757,008	3.9%	214,835,339	3.6%	216,816,598	3.6%	243,238,702	3.9%	12.2%	7.1%
Conservation of Natural Resources - Current Expenditures	84,193,384	1.4%	81,886,642	1.4%	91,750,969	1.5%	103,061,904	1.7%	98,824,686	1.6%	-4.1%	17.4%
- Capital Outlay	433,046	0.0%	1,464,467	0.0%	946,463	0.0%	1,349,234	0.0%	909,989	0.0%	-32.6%	110.1%
Total Conservation of Natural Resources	84,626,430	1.5%	83,351,109	1.4%	92,697,432	1.5%	104,411,138	1.7%	99,734,675	1.6%	-4.5%	17.9%
Housing and Economic Development - Current Expenditures	149,781,931	2.6%	139,574,469	2.3%	163,226,611	2.7%	154,617,998	2.6%	193,620,790	3.1%	25.2%	29.3%
- Capital Outlay	3,636,597	0.1%	1,009,146	0.0%	90,679,747	1.5%	75,042,490	1.2%	30,230,994	0.5%	-59.7%	731.3%
Total Housing and Economic Development	153,418,528	2.6%	140,583,615	2.4%	253,906,358	4.2%	229,660,488	3.8%	223,851,784	3.6%	-2.5%	45.9%
All Other - Current Expenditures	29,086,018	0.5%	163,268,029	2.7%	18,602,592	0.3%	11,250,887	0.2%	19,887,547	0.3%	76.8%	-31.6%
- Capital Outlay	26,833,890	0.5%	21,818,440	0.4%	3,596,464	0.1%	7,021,875	0.1%	3,108,442	0.0%	-55.7%	-88.4%
Total All Other	55,919,908	1.0%	185,086,469	3.1%	22,199,056	0.4%	18,272,762	0.3%	22,995,989	0.4%	25.8%	-58.9%
Debt Service - Principal Paid on Bonds	204,955,568	3.5%	176,673,301	3.0%	222,455,027	3.7%	228,515,873	3.8%	325,405,734	5.2%	42.4%	58.8%
- Other Long-Term Debt	12,856,897	0.2%	19,261,776	0.3%	24,812,914	0.4%	25,387,602	0.4%	18,344,546	0.3%	-27.7%	42.7%
- Interest and Fiscal Charges	111,476,305	1.9%	113,218,241	1.9%	120,146,145	2.0%	118,630,921	2.0%	112,252,670	1.8%	-5.4%	0.7%
Total Current Expenditures	4,544,405,027	78.2%	4,817,987,826	80.7%	4,613,272,756	77.1%	4,704,745,446	78.3%	4,878,282,596	78.5%	3.7%	7.3%
Total Capital Outlay	934,226,459	16.1%	842,150,299	14.1%	1,003,424,439	16.8%	933,533,604	15.5%	883,978,120	14.2%	-5.3%	-5.4%
Total Debt Service	329,288,770	5.7%	309,153,318	5.2%	367,414,086	6.1%	372,534,396	6.2%	456,002,950	7.3%	22.4%	38.5%
Total Expenditures	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	\$5,984,111,281	100.0%	\$6,010,813,446	100.0%	\$6,218,263,666	100.0%	3.5%	7.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	136,768,545		76,844,081		21,718,125		183,874,278		51,441,772			
Other Uses	172,711		17,510		9,149		819,472		4,024,376			
Transfers To - Enterprise Funds	8,600,158		11,456,291		22,071,791		25,608,774		23,698,547			
- Governmental Funds	156,813,299		161,369,517		231,526,290		187,595,335		168,737,362			
Total Expenditures and Other Financing Uses	\$6,110,274,969		\$6,218,978,842		\$6,259,436,636		\$6,408,711,305		\$6,466,165,723			

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, 2013

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2013 Population Estimates)	15,749	341,465	33,167	45,652	39,219	5,127	65,218
Net Taxable Tax Capacity	\$28,459,018	\$268,861,400	\$43,633,999	\$30,812,391	\$26,054,288	\$8,857,983	\$66,235,889
2012 Tax Levy (Payable 2013)	11,618,175	97,520,860	18,588,752	17,485,411	20,221,383	4,301,283	28,969,458
REVENUES							
Taxes	\$11,181,902	\$123,415,633	\$18,980,695	\$18,823,794	\$20,415,758	\$4,384,218	\$29,278,730
Special Assessments	1,523	-	220,631	2,355,903	362,544	230,279	1,278,376
Licenses and Permits	379,762	1,418,030	320,222	92,695	292,482	22,518	266,628
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	93,264	14,586,936	121,357	3,333,789	1,909,748	220,011	792,084
Human Services	1,382,708	18,365,218	3,254,511	6,890,432	2,324,313	412,267	3,421,089
Disaster	-	660,011	99,353	82,184	186,420	37,104	963,965
All Other	234,331	8,345,255	412,029	839,510	410,693	48,024	693,205
Total Federal Grants	1,710,303	41,957,420	3,887,250	11,145,915	4,831,174	717,406	5,870,343
State Grants							
County Program Aid	524,082	12,570,057	1,085,802	2,350,550	1,543,519	224,840	2,167,202
Market Value Credits	140,220	48,239	197,469	162,522	210,327	76,701	183,890
Disparity Reduction Aid	10,541	126	4,114	403	7,441	85,374	64,252
Streets and Highways	13,877,705	22,957,345	5,852,096	8,638,271	3,141,027	1,630,670	24,159,564
Human Services	992,369	17,093,602	3,126,902	4,185,952	2,040,843	704,015	9,397,576
PERA Aid	28,165	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	126,069	935,568	145,975	227,408	173,120	36,192	144,769
All Other	1,630,490	11,172,140	892,448	2,314,593	597,447	270,203	2,909,386
Total State Grants	17,329,641	65,183,658	11,342,987	17,941,832	7,751,628	3,039,442	39,103,345
Local Unit Grants	1,487,680	10,279,464	452,303	4,088,671	-	132,529	322,488
Total Intergovernmental Revenues	\$20,527,624	\$117,420,542	\$15,682,540	\$33,176,418	\$12,582,802	\$3,889,377	\$45,296,176
Charges for Services	2,241,977	31,151,157	3,423,865	7,334,703	3,584,366	826,379	8,957,282
Fines and Forfeits	-	600,202	63,882	128,293	66,106	2,827	123,301
Interest Earnings	(451,390)	(2,933,269)	(16,018)	(1,346,955)	(51,408)	39,276	(1,553,497)
All Other Revenues	2,356,061	13,465,421	3,321,779	1,746,851	558,105	189,350	2,085,574
Total Revenues	\$36,237,459	\$284,537,716	\$41,997,596	\$62,311,702	\$37,810,755	\$9,584,224	\$85,732,570
Other Financing Sources							
Borrowing							
Bonds Issued	-	22,051,156	-	6,622,718	-	-	2,825,760
Other Long-Term Debt	48,280	-	-	-	-	-	170,783
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	48,280	22,051,156	-	6,622,718	-	-	2,996,543
Other Sources	-	-	-	50,108	32,313	52,734	-
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	250,000
- Governmental Funds	531,681	12,338,243	25,000	1,755,584	1,385,092	-	845,699
Total Revenues and Other Financing Sources	\$36,817,420	\$319,382,115	\$42,022,596	\$70,740,112	\$39,228,160	\$9,636,958	\$89,824,812

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,201,978	\$39,787,100	\$5,392,232	\$8,990,073	\$5,877,584	\$1,639,827	\$7,545,504
	- Capital Outlay	-	7,059,838	-	70,743	29,923	-	2,107,145
	Total General Government	5,201,978	46,846,938	5,392,232	9,060,816	5,907,507	1,639,827	9,652,649
Public Safety	- Sheriff	2,564,348	34,027,154	3,929,583	4,082,846	3,915,321	954,407	5,631,209
	- Corrections	2,566,591	20,281,204	3,227,999	3,334,727	3,536,380	46,476	5,464,883
	- All Other	284,764	3,337,418	277,741	1,266,231	161,198	141,381	213,381
	- Capital Outlay	-	1,957,258	-	161,066	161,761	-	707,885
	Total Public Safety	5,415,703	59,603,034	7,435,323	8,844,870	7,774,660	1,142,264	12,017,358
Streets and Highways	- Administration	461,014	1,119,750	315,552	2,585,613	358,960	389,354	304,569
	- Maintenance	4,703,842	10,848,856	5,111,457	16,150,097	5,915,553	2,046,005	5,913,355
	- Construction	5,830,640	39,580,730	5,614,545	-	5,584,225	994,174	13,274,339
	- Other Capital Outlay	-	144,566	-	-	-	-	480,462
	Total Streets and Highways	10,995,496	51,693,902	11,041,554	18,735,710	11,858,738	3,429,533	19,972,725
Sanitation	- Current Expenditures	353,380	3,786,478	2,651,225	3,419,684	393,832	187,905	1,990,594
	- Capital Outlay	-	-	-	-	-	-	88,105
	Total Sanitation	353,380	3,786,478	2,651,225	3,419,684	393,832	187,905	2,078,699
Human Services	- Income Maintenance	1,637,285	25,595,033	3,044,537	5,222,665	3,480,848	709,359	4,992,229
	- Social Services	3,365,096	39,181,643	9,942,557	16,601,641	6,207,883	1,589,750	18,731,092
	- All Other	-	405,054	303,608	-	-	-	-
	- Capital Outlay	-	573,715	-	-	-	-	168,797
	Total Human Services	5,002,381	65,755,445	13,290,702	21,824,306	9,688,731	2,299,109	23,892,118
Health	- Current Expenditures	701,497	10,697,778	1,647,335	2,057,004	925,884	95,437	1,874,215
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	701,497	10,697,778	1,647,335	2,057,004	925,884	95,437	1,874,215
Culture and Recreation								
Libraries	- Current Expenditures	231,117	7,725,191	322,015	307,134	506,133	63,677	997,242
	- Capital Outlay	-	187,352	-	-	-	-	-
Parks and Recreation	- Current Expenditures	509,589	9,888,394	399,893	538,274	22,070	90,965	679,434
	- Capital Outlay	-	497,539	-	-	-	-	39,275
	Total Culture and Recreation	740,706	18,298,476	721,908	845,408	528,203	154,642	1,715,951
Conservation of Natural Resources	- Current Expenditures	1,916,652	589,538	892,716	1,370,725	366,200	291,730	1,977,195
	- Capital Outlay	-	-	-	-	-	-	10,109
	Total Conservation of Natural Resources	1,916,652	589,538	892,716	1,370,725	366,200	291,730	1,987,304
Housing and Economic Development	- Current Expenditures	60,685	14,948,277	354,994	524,617	379,148	49,003	144,658
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	60,685	14,948,277	354,994	524,617	379,148	49,003	144,658
All Other	- Current Expenditures	38,007	-	518,726	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	38,007	-	518,726	-	-	-	-
Debt Service	- Principal Paid on Bonds	434,266	13,645,000	370,000	2,095,000	1,610,000	55,000	1,974,000
	- Other Long-Term Debt	-	2,852,873	33,429	-	32,212	-	70,793
	- Interest and Fiscal Charges	35,750	9,258,966	131,014	341,712	374,329	29,585	907,693
	Total Current Expenditures	24,595,845	222,218,868	38,332,170	66,451,331	32,046,994	8,295,276	56,459,560
	Total Capital Outlay	5,830,640	50,000,998	5,614,545	231,809	5,775,909	994,174	16,876,117
	Total Debt Service	470,016	25,756,839	534,443	2,436,712	2,016,541	84,585	2,952,486
	Total Expenditures	\$30,896,501	\$297,976,705	\$44,481,158	\$69,119,852	\$39,839,444	\$9,374,035	\$76,288,163
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	6,520,232	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	123,060
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	531,681	12,338,243	25,000	1,755,584	-	-	845,699
	Total Expenditures and Other Financing Uses	\$31,428,182	\$310,314,948	\$44,506,158	\$77,395,668	\$39,839,444	\$9,374,035	\$77,256,922
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$6,742,696	\$31,413,196	\$5,680,087	\$15,958,277	\$9,789,672	\$2,504,511	\$11,808,979
	Special Revenue Funds Unrestricted Fund Balance	14,498,247	41,272,338	11,923,559	11,747,041	9,315,132	4,187,708	9,111,095
	Total	\$21,240,943	\$72,685,534	\$17,603,646	\$27,705,318	\$19,104,804	\$6,692,219	\$20,920,074
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		86.4%	32.7%	45.9%	41.7%	59.6%	80.7%	37.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2013 Population Estimates)	25,465	35,505	95,463	28,604	12,146	53,743	60,426
Net Taxable Tax Capacity	\$27,410,782	\$27,526,532	\$99,492,723	\$64,793,555	\$19,008,565	\$40,078,524	\$45,711,138
2012 Tax Levy (Payable 2013)	11,357,927	21,227,994	41,344,684	20,038,490	8,098,593	31,392,130	24,270,768
REVENUES							
Taxes	\$11,281,871	\$21,275,192	\$46,857,907	\$20,348,822	\$8,039,235	\$32,162,824	\$22,687,838
Special Assessments	1,302,159	529,560	347,158	1,772,336	679,124	258,447	878,600
Licenses and Permits	44,589	139,249	812,964	142,339	29,615	671,334	199,621
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	16,388	1,351,773	1,540,353	673,972	601,547	631,906	8,523
Human Services	1,598,400	4,065,266	3,683,915	2,796,334	974,080	2,106,253	3,362,195
Disaster	39,164	50,055	174,554	98,380	34,515	116,491	91,689
All Other	517,665	915,343	1,621,770	993,189	172,425	359,909	543,385
Total Federal Grants	2,171,617	6,382,437	7,020,592	4,561,875	1,782,567	3,214,559	4,005,792
State Grants							
County Program Aid	870,148	1,478,806	2,441,820	630,549	523,280	2,029,507	2,364,446
Market Value Credits	203,273	164,093	133,916	110,661	110,815	192,100	152,969
Disparity Reduction Aid	27,011	371,021	2,319	7,402	67,565	2,985	13,152
Streets and Highways	9,425,858	7,400,516	5,873,564	6,152,942	4,036,412	7,323,444	6,985,975
Human Services	2,305,887	3,433,807	4,626,654	2,458,618	857,763	2,157,941	4,023,727
PERA Aid	39,317	54,850	90,840	52,234	22,735	48,855	61,294
Police Aid	72,384	173,723	490,404	267,096	72,384	269,632	196,644
All Other	885,865	3,121,417	2,261,015	1,832,538	453,935	1,039,980	3,578,006
Total State Grants	13,829,743	16,198,233	15,920,532	11,512,040	6,144,889	13,064,444	17,376,213
Local Unit Grants	410,055	606,376	3,039,907	2,076,780	177,313	353,534	35,174
Total Intergovernmental Revenues	\$16,411,415	\$23,187,046	\$25,981,031	\$18,150,695	\$8,104,769	\$16,632,537	\$21,417,179
Charges for Services	3,423,557	2,885,902	11,262,696	3,479,596	1,096,935	4,290,327	2,180,873
Fines and Forfeits	5,897	54,165	258,682	10,067	-	161,954	161,661
Interest Earnings	(749,847)	46,223	(3,046,485)	(2,494,194)	19,253	(1,312,099)	(412,341)
All Other Revenues	1,111,253	2,919,592	2,821,443	3,404,898	633,391	993,807	2,035,477
Total Revenues	\$32,830,894	\$51,036,929	\$85,295,396	\$44,814,559	\$18,602,322	\$53,859,131	\$49,148,908
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	5,207,003	-	-	-	13,399,954
Other Long-Term Debt	9,660	-	72,048	-	53,720	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	9,660	-	5,279,051	-	53,720	-	13,399,954
Other Sources							
Transfers From - Enterprise Funds	-	-	75,550	-	29,550	405,113	-
- Governmental Funds	154,370	210,399	6,803,919	374,611	-	371,075	159,316
Total Revenues and Other Financing Sources	\$32,994,924	\$51,247,328	\$97,498,916	\$45,189,170	\$18,685,592	\$54,635,319	\$62,808,178

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$4,027,790	\$6,120,423	\$16,636,991	\$5,597,325	\$3,349,334	\$10,051,407	\$8,653,819
	- Capital Outlay	11,594	-	1,550,763	684,678	-	521,735	212,380
	Total General Government	4,039,384	6,120,423	18,187,754	6,282,003	3,349,334	10,573,142	8,866,199
Public Safety	- Sheriff	2,070,209	3,855,603	15,765,724	8,329,661	1,522,120	5,201,271	4,356,846
	- Corrections	2,896,230	3,473,479	1,709,873	789,890	897,754	4,120,737	4,264,944
	- All Other	214,671	420,739	617,987	540,945	205,134	854,606	465,885
	- Capital Outlay	185,952	231,281	-	-	-	604,540	-
	Total Public Safety	5,367,062	7,981,102	18,093,584	9,660,496	2,625,008	10,781,154	9,087,675
Streets and Highways	- Administration	335,087	789,512	474,057	683,909	256,472	1,130,212	539,042
	- Maintenance	2,313,712	4,959,631	10,694,362	6,008,290	1,988,457	5,191,509	5,075,015
	- Construction	6,595,069	6,625,380	8,198,164	5,276,320	3,228,422	3,612,211	8,126,276
	- Other Capital Outlay	238,176	-	571,122	-	-	482,512	-
	Total Streets and Highways	9,482,044	12,374,523	19,366,583	12,539,641	5,473,351	10,416,444	13,740,333
Sanitation	- Current Expenditures	945,498	1,273,984	1,932,519	2,073,485	323,271	367,363	-
	- Capital Outlay	-	-	-	37,042	-	-	-
	Total Sanitation	945,498	1,273,984	1,932,519	2,110,527	323,271	367,363	-
Human Services	- Income Maintenance	2,332,245	4,198,744	3,348,349	3,577,767	1,556,533	2,862,120	4,841,228
	- Social Services	5,684,518	9,221,931	16,341,304	5,943,272	3,145,324	6,596,087	12,159,757
	- All Other	624,482	-	-	203,355	-	-	-
	- Capital Outlay	62,767	-	-	-	143,920	-	-
	Total Human Services	8,704,012	13,420,675	19,689,653	9,724,394	4,845,777	9,458,207	17,000,985
Health	- Current Expenditures	1,601,101	2,879,193	2,209,043	2,263,748	123,794	1,446,092	-
	- Capital Outlay	-	21,901	-	15,001	-	-	-
	Total Health	1,601,101	2,901,094	2,209,043	2,278,749	123,794	1,446,092	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	166,100	3,630,907	-	261,865	518,483	242,279
	- Capital Outlay	-	-	68,012	-	-	-	-
Parks and Recreation	- Current Expenditures	274,927	153,000	1,332,447	15,000	82,557	271,938	201,043
	- Capital Outlay	9,420	-	4,837,168	-	-	159,453	-
	Total Culture and Recreation	354,759	319,100	9,868,534	15,000	344,422	949,874	443,322
Conservation of Natural Resources	- Current Expenditures	1,045,163	1,223,596	1,664,438	2,312,771	1,179,238	888,964	2,739,930
	- Capital Outlay	-	-	-	40,342	-	-	-
	Total Conservation of Natural Resources	1,045,163	1,223,596	1,664,438	2,353,113	1,179,238	888,964	2,739,930
Housing and Economic Development	- Current Expenditures	30,253	687,926	2,232	37,500	79,545	826,642	161,629
	- Capital Outlay	-	-	-	-	-	138,224	-
	Total Housing and Economic Development	30,253	687,926	2,232	37,500	79,545	964,866	161,629
All Other	- Current Expenditures	-	1,339,190	-	-	12,000	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	1,339,190	-	-	12,000	-	-
Debt Service	- Principal Paid on Bonds	-	335,000	2,950,000	-	-	3,000,000	975,000
	- Other Long-Term Debt	155,691	19,043	242,841	-	81,889	180,000	144,232
	- Interest and Fiscal Charges	16,099	581,044	949,815	-	10,167	1,413,676	525,925
	Total Current Expenditures	24,466,298	40,763,051	76,360,233	38,376,918	14,983,398	40,327,431	43,701,417
	Total Capital Outlay	7,102,978	6,878,562	14,654,107	6,624,505	3,372,342	5,518,675	8,338,656
	Total Debt Service	171,790	935,087	4,142,656	-	92,056	4,593,676	1,645,157
	Total Expenditures	\$31,741,066	\$48,576,700	\$95,156,996	\$45,001,423	\$18,447,796	\$50,439,782	\$53,685,230
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	1,256,247	-	-	-	1,196,018
	- Governmental Funds	154,370	210,399	6,803,919	374,611	-	371,075	159,316
	Total Expenditures and Other Financing Uses	\$31,895,436	\$48,787,099	\$103,217,162	\$45,376,034	\$18,447,796	\$50,810,857	\$55,040,564
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,192,457	\$10,716,245	\$18,455,884	\$17,073,766	\$3,051,658	\$19,063,566	\$5,417,605
Special Revenue Funds Unrestricted Fund Balance		10,860,060	6,584,891	10,629,641	20,559,256	9,914,786	11,401,610	6,934,400
Total		\$14,052,517	\$17,301,136	\$29,085,525	\$37,633,022	\$12,966,444	\$30,465,176	\$12,352,005
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		57.4%	42.4%	38.1%	98.1%	86.5%	75.5%	28.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2013 Population Estimates)	8,837	5,185	11,610	63,216	408,732	20,342	36,529
Net Taxable Tax Capacity	\$10,317,981	\$16,452,947	\$21,751,169	\$101,596,192	\$390,816,300	\$22,123,628	\$46,897,868
2012 Tax Levy (Payable 2013)	5,309,563	6,345,919	7,907,015	34,593,199	113,168,550	10,610,553	24,543,174
REVENUES							
Taxes	\$5,263,425	\$8,109,711	\$8,096,271	\$35,764,319	\$144,252,343	\$10,553,964	\$24,769,285
Special Assessments	512,844	42,688	826,739	609,115	-	188,708	241,307
Licenses and Permits	21,796	71,629	23,564	1,048,897	1,259,113	78,157	419,804
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	7,175	451,155	203,486	81,060	7,457,663	1,474,842	28,555
Human Services	1,555,499	396,595	703,393	4,133,003	21,982,986	1,213,231	2,188,443
Disaster	110,682	278,156	28,390	234,996	1,140,213	34,091	12,197
All Other	122,573	3,019,676	102,135	742,505	10,169,075	219,121	382,268
Total Federal Grants	1,795,929	4,145,582	1,037,404	5,191,564	40,749,937	2,941,285	2,611,463
State Grants							
County Program Aid	662,147	256,842	236,466	1,555,257	12,723,542	601,780	1,079,484
Market Value Credits	135,961	-	144,740	106,052	95,361	124,340	189,273
Disparity Reduction Aid	48,795	3,157	43,251	14,087	1,876	151,770	6,728
Streets and Highways	3,699,768	4,910,784	3,202,848	6,300,823	25,224,111	1,875,695	7,209,143
Human Services	784,249	376,650	955,107	5,884,167	12,356,477	1,042,699	2,297,023
PERA Aid	21,917	17,931	17,411	76,910	333,927	30,670	47,124
Police Aid	50,066	93,497	65,146	262,393	551,328	158,642	201,470
All Other	678,038	1,457,574	386,809	1,265,162	11,998,684	697,717	1,595,954
Total State Grants	6,080,941	7,116,435	5,051,778	15,464,851	63,285,306	4,683,313	12,626,199
Local Unit Grants	72,437	15,000	197,965	716,689	8,790,636	64,059	287,168
Total Intergovernmental Revenues	\$7,949,307	\$11,277,017	\$6,287,147	\$21,373,104	\$112,825,879	\$7,688,657	\$15,524,830
Charges for Services	3,067,212	1,146,729	428,514	6,663,038	38,544,927	2,960,018	5,964,573
Fines and Forfeits	3,261	37,823	8,006	58,800	113,171	1,675	108,384
Interest Earnings	(410,768)	(417,101)	(13,985)	11,981	(2,940,072)	76,720	(696,326)
All Other Revenues	1,551,708	1,172,162	762,881	3,350,729	7,957,589	687,678	1,239,224
Total Revenues	\$17,958,785	\$21,440,658	\$16,419,137	\$68,879,983	\$302,012,950	\$22,235,577	\$47,571,081
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	33,189,102	-	-	-
Other Long-Term Debt	-	-	94,032	-	-	-	95,624
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	94,032	33,189,102	-	-	95,624
Other Sources	-	-	85,241	-	187,815	33,979	16,028
Transfers From - Enterprise Funds	-	-	-	40,350	4,209,211	-	-
- Governmental Funds	298,652	1,373,397	625,000	9,341,190	4,186,314	-	696,361
Total Revenues and Other Financing Sources	\$18,257,437	\$22,814,055	\$17,223,410	\$111,450,625	\$310,596,290	\$22,269,556	\$48,379,094

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,390,965	\$3,818,485	\$2,414,760	\$12,208,735	\$56,334,053	\$3,636,414	\$6,557,896
	- Capital Outlay	31,368	381,049	95,146	382,325	1,727,246	753,265	447,132
	Total General Government	2,422,333	4,199,534	2,509,906	12,591,060	58,061,299	4,389,679	7,005,028
Public Safety	- Sheriff	2,302,444	1,932,432	1,040,123	6,424,784	18,653,513	3,716,471	4,257,201
	- Corrections	198,426	625,338	1,041,829	5,838,287	16,569,393	560,914	3,954,336
	- All Other	161,822	558,917	185,470	657,971	1,961,824	215,260	221,891
	- Capital Outlay	42,884	610,613	-	957,440	-	-	686,712
	Total Public Safety	2,705,576	3,727,300	2,267,422	13,878,482	37,184,730	4,492,645	9,120,140
Streets and Highways	- Administration	254,984	331,472	292,900	946,466	645,912	488,986	542,430
	- Maintenance	2,390,758	3,629,963	2,915,376	5,603,838	6,147,294	2,754,120	6,109,294
	- Construction	2,638,407	3,233,356	1,847,076	5,028,125	44,008,627	2,751,494	3,878,721
	- Other Capital Outlay	176,808	-	-	-	-	-	208,252
	Total Streets and Highways	5,460,957	7,194,791	5,055,352	11,578,429	50,801,833	5,994,600	10,738,697
Sanitation	- Current Expenditures	836,573	386,138	224,461	-	7,398,443	1,860,806	-
	- Capital Outlay	-	93,389	-	-	-	-	-
	Total Sanitation	836,573	479,527	224,461	-	7,398,443	1,860,806	-
Human Services	- Income Maintenance	1,552,479	473,695	1,183,573	5,459,803	23,475,290	1,917,354	2,915,293
	- Social Services	2,434,929	1,562,150	3,575,316	13,861,984	46,718,429	2,871,110	5,343,514
	- All Other	-	19,215	-	-	-	8,865	-
	- Capital Outlay	10,682	1,630	-	31,068	-	-	22,996
	Total Human Services	3,998,090	2,056,690	4,758,889	19,352,855	70,193,719	4,797,329	8,281,803
Health	- Current Expenditures	2,141,931	312,572	220,432	1,429,224	8,162,589	900,394	4,874,801
	- Capital Outlay	36,963	-	-	-	-	-	70,029
	Total Health	2,178,894	312,572	220,432	1,429,224	8,162,589	900,394	4,944,830
Culture and Recreation								
Libraries	- Current Expenditures	84,664	130,561	56,967	529,002	12,055,755	118,381	668,309
	- Capital Outlay	-	-	-	-	-	-	100,126
Parks and Recreation	- Current Expenditures	270,247	850,959	121,348	138,683	9,395,106	26,500	621,257
	- Capital Outlay	21,111	7,721,549	-	-	-	-	516,136
	Total Culture and Recreation	376,022	8,703,069	178,315	667,685	21,450,861	144,881	1,905,828
Conservation of Natural Resources	- Current Expenditures	1,136,633	1,024,430	675,892	1,897,142	5,157,364	276,080	718,975
	- Capital Outlay	-	5,620	-	91,538	-	-	9,873
	Total Conservation of Natural Resources	1,136,633	1,030,050	675,892	1,988,680	5,157,364	276,080	728,848
Housing and Economic Development	- Current Expenditures	2,600	1,596,807	-	-	22,057,911	-	51,931
	- Capital Outlay	-	161,466	-	-	47,762	-	-
	Total Housing and Economic Development	2,600	1,758,273	-	-	22,105,673	-	51,931
All Other	- Current Expenditures	-	111,300	42,040	-	-	-	-
	- Capital Outlay	-	394,478	-	-	-	-	-
	Total All Other	-	505,778	42,040	-	-	-	-
Debt Service	- Principal Paid on Bonds	25,000	625,000	160,000	7,228,110	5,855,000	495,000	2,080,000
	- Other Long-Term Debt	-	-	225,576	87,450	-	42,565	151,861
	- Interest and Fiscal Charges	7,109	458,618	45,284	1,050,752	2,023,009	113,557	1,067,631
	Total Current Expenditures	16,159,455	17,364,434	13,990,487	54,995,919	234,732,876	19,351,655	36,837,128
	Total Capital Outlay	2,958,223	12,603,150	1,942,222	6,490,496	45,783,635	3,504,759	5,939,977
	Total Debt Service	32,109	1,083,618	430,860	8,366,312	7,878,009	651,122	3,299,492
	Total Expenditures	\$19,149,787	\$31,051,202	\$16,363,569	\$69,852,727	\$288,394,520	\$23,507,536	\$46,076,597
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	33,061,540	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	100,335	39,227	290,350	8,967,110	-	-
	- Governmental Funds	298,652	1,373,397	625,000	9,341,190	4,186,314	-	696,361
	Total Expenditures and Other Financing Uses	\$19,448,439	\$32,524,934	\$17,027,796	\$112,545,807	\$301,547,944	\$23,507,536	\$46,772,958
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,207,236	\$8,457,604	\$5,887,403	\$13,030,417	\$56,956,330	\$7,446,030	\$10,385,837
Special Revenue Funds Unrestricted Fund Balance		5,583,141	2,214,929	1,050,425	17,731,953	194,647,367	7,075,142	13,438,075
Total		\$7,790,377	\$10,672,533	\$6,937,828	\$30,762,370	\$251,603,697	\$14,521,172	\$23,823,912
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.2%	61.5%	49.6%	55.9%	107.2%	75.0%	64.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2013 Population Estimates)	14,192	20,827	30,917	46,447	5,990	1,195,058	18,814
Net Taxable Tax Capacity	\$22,999,819	\$25,779,593	\$32,361,643	\$58,891,360	\$9,829,711	\$1,369,968,760	\$15,846,224
2012 Tax Levy (Payable 2013)	9,165,107	8,321,409	19,411,678	26,907,141	5,306,045	607,142,076	10,338,052
REVENUES							
Taxes	\$9,111,927	\$8,241,744	\$20,187,009	\$27,195,922	\$5,572,474	\$747,106,552	\$10,273,209
Special Assessments	2,130,230	-	2,283,803	6,344	184,930	-	-
Licenses and Permits	2,155	73,302	121,255	315,224	9,305	7,041,106	85,850
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	317,211	33,554	614,523	405,241	-	12,477,610	1,598,612
Human Services	-	1,139,583	1,791,685	2,392,813	553,119	117,922,180	1,179,699
Disaster	41,305	276,485	162,922	124,402	205,037	3,090,945	960,713
All Other	-	268,540	386,530	398,196	55,718	34,717,889	324,519
Total Federal Grants	358,516	1,718,162	2,955,660	3,320,652	813,874	168,208,624	4,063,543
State Grants							
County Program Aid	344,793	659,829	1,164,520	1,358,998	234,617	25,484,658	725,016
Market Value Credits	123,137	197,654	205,111	276,351	83,227	68,659	183,780
Disparity Reduction Aid	96,699	113,734	46,061	29,143	6,128	309,143	135,771
Streets and Highways	6,004,166	6,972,909	8,027,553	8,612,271	3,819,658	42,005,107	7,656,776
Human Services	33,261	830,077	2,050,007	2,521,240	400,909	52,618,662	1,317,007
PERA Aid	13,448	26,020	44,126	61,078	12,568	2,782,633	24,006
Police Aid	65,146	127,878	158,039	280,489	43,431	2,475,546	88,671
All Other	271,876	1,151,761	792,758	1,717,234	308,054	42,353,218	1,089,131
Total State Grants	6,952,526	10,079,862	12,488,175	14,856,804	4,908,592	168,097,626	11,220,158
Local Unit Grants	28,784	3,191	273,585	456,016	197,968	70,143,897	350,324
Total Intergovernmental Revenues	\$7,339,826	\$11,801,215	\$15,717,420	\$18,633,472	\$5,920,434	\$406,450,147	\$15,634,025
Charges for Services	1,351,320	2,552,202	3,651,912	3,789,056	1,283,760	140,376,730	2,501,357
Fines and Forfeits	38,750	7,721	29,756	16,573	6,665	1,873,560	23,675
Interest Earnings	60,218	25,572	111,029	223,752	9,596	(1,991,204)	56,297
All Other Revenues	249,110	628,444	1,382,154	1,938,123	295,616	17,887,085	749,950
Total Revenues	\$20,283,536	\$23,330,200	\$43,484,338	\$52,118,466	\$13,282,780	\$1,318,743,976	\$29,324,363
Other Financing Sources							
Borrowing							
Bonds Issued	485,000	-	6,839,052	-	-	138,622,852	-
Other Long-Term Debt	23,875	8,631	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	508,875	8,631	6,839,052	-	-	138,622,852	-
Other Sources	-	-	3,578	10,346	-	791,350	4,092
Transfers From - Enterprise Funds	-	-	-	-	-	1,000,000	-
- Governmental Funds	548,486	-	-	776,147	405,754	67,720,202	4,698
Total Revenues and Other Financing Sources	\$21,340,897	\$23,338,831	\$50,326,968	\$52,904,959	\$13,688,534	\$1,526,878,380	\$29,333,153

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,511,415	\$3,912,955	\$5,896,190	\$10,180,231	\$2,300,346	\$223,783,219	\$3,787,517
	- Capital Outlay	-	-	52,577	-	-	7,692,184	-
	Total General Government	2,511,415	3,912,955	5,948,767	10,180,231	2,300,346	231,475,403	3,787,517
Public Safety	- Sheriff	1,492,644	2,368,932	2,490,463	6,084,386	1,250,262	90,695,217	1,634,936
	- Corrections	1,805,425	1,269,550	3,664,080	5,324,553	112,490	102,653,126	1,454,638
	- All Other	232,684	178,356	348,262	603,931	159,290	18,631,554	389,590
	- Capital Outlay	-	-	141,436	-	-	15,541,501	-
	Total Public Safety	3,530,753	3,816,838	6,644,241	12,012,870	1,522,042	227,521,398	3,479,164
Streets and Highways	- Administration	181,000	374,949	346,050	432,835	317,713	6,239,405	265,902
	- Maintenance	2,985,305	2,483,766	4,752,376	4,156,707	2,555,362	37,696,790	5,397,158
	- Construction	4,936,320	5,972,550	9,086,603	12,573,693	3,376,256	34,860,249	7,046,159
	- Other Capital Outlay	-	280,562	570,250	-	-	5,511,104	-
	Total Streets and Highways	8,102,625	9,111,827	14,755,279	17,163,235	6,249,331	84,307,548	12,709,219
Sanitation	- Current Expenditures	253,620	589,219	389,793	706,612	564,912	-	813,830
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	253,620	589,219	389,793	706,612	564,912	-	813,830
Human Services	- Income Maintenance	-	1,841,295	2,479,215	3,887,925	722,180	171,096,760	1,596,218
	- Social Services	1,968,696	2,258,604	6,687,599	6,774,624	1,481,248	283,938,267	2,791,740
	- All Other	-	-	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	3,777,444	-
	Total Human Services	1,968,696	4,099,899	9,166,814	10,662,549	2,203,428	458,812,471	4,387,958
Health	- Current Expenditures	-	1,540,964	1,528,073	2,421,166	102,811	103,000,520	1,692,321
	- Capital Outlay	-	-	-	-	-	525,431	-
	Total Health	-	1,540,964	1,528,073	2,421,166	102,811	103,525,951	1,692,321
Culture and Recreation								
Libraries	- Current Expenditures	177,528	240,083	262,000	436,452	62,057	66,018,941	130,490
	- Capital Outlay	-	-	-	-	-	17,022,272	-
Parks and Recreation	- Current Expenditures	155,650	113,663	196,280	442,743	41,540	2,418,251	195,191
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	333,178	353,746	458,280	879,195	103,597	85,459,464	325,681
Conservation of Natural Resources	- Current Expenditures	2,419,667	574,624	3,932,347	670,222	498,046	-	297,808
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	2,419,667	574,624	3,932,347	670,222	498,046	-	297,808
Housing and Economic Development	- Current Expenditures	62,074	53,869	397,409	206,740	42,500	67,176,708	33,230
	- Capital Outlay	-	-	-	-	-	15,082,541	-
	Total Housing and Economic Development	62,074	53,869	397,409	206,740	42,500	82,259,249	33,230
All Other	- Current Expenditures	172,827	72,819	-	-	-	7,285,547	568,811
	- Capital Outlay	-	126,190	-	-	-	-	-
	Total All Other	172,827	199,009	-	-	-	7,285,547	568,811
Debt Service	- Principal Paid on Bonds	1,135,000	185,000	1,710,000	2,287,600	270,000	93,558,024	485,000
	- Other Long-Term Debt	18,456	45,312	412,159	15,000	-	3,401,079	-
	- Interest and Fiscal Charges	459,067	68,372	803,677	204,498	160,553	46,559,602	600,624
	Total Current Expenditures	14,418,535	17,873,648	33,370,137	42,329,127	10,210,757	1,180,634,305	21,049,380
	Total Capital Outlay	4,936,320	6,379,302	9,850,866	12,573,693	3,376,256	100,012,726	7,046,159
	Total Debt Service	1,612,523	298,684	2,925,836	2,507,098	430,553	143,518,705	1,085,624
	Total Expenditures	\$20,967,378	\$24,551,634	\$46,146,839	\$57,409,918	\$14,017,566	\$1,424,165,736	\$29,181,163
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To							
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	548,486	-	-	776,147	405,754	67,720,202	4,698
	Total Expenditures and Other Financing Uses	\$21,515,864	\$24,551,634	\$46,146,839	\$58,186,065	\$14,423,320	\$1,491,885,938	\$29,185,861
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$3,293,796	\$1,390,322	\$11,559,637	\$17,676,610	\$1,333,892	\$173,458,289	\$4,114,594
	Special Revenue Funds Unrestricted Fund Balance	-1,425,749	4,040,035	8,749,886	9,905,969	3,481,981	173,150,307	8,055,735
	Total	\$1,868,047	\$5,430,357	\$20,309,523	\$27,582,579	\$4,815,873	\$346,608,596	\$12,170,329
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		13.0%	30.4%	60.9%	65.2%	47.2%	29.4%	57.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2013 Population Estimates)	20,585	38,231	45,542	10,265	16,009	42,351	4,498
Net Taxable Tax Capacity	\$32,836,337	\$25,543,106	\$60,459,460	\$25,268,249	\$10,224,592	\$48,211,966	\$9,643,632
2012 Tax Levy (Payable 2013)	11,850,264	15,435,950	30,411,753	9,148,758	10,535,040	28,655,201	3,111,290
REVENUES							
Taxes	\$12,023,379	\$16,014,529	\$32,003,157	\$10,132,962	\$10,700,167	\$28,693,323	\$3,148,507
Special Assessments	2,491,506	38,002	1,236,814	1,213,927	83,490	2,839,959	64,893
Licenses and Permits	139,180	368,483	79,075	11,714	81,090	490,820	8,235
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	99,165	429,288	1,608,222	234,400	408,810	829,778	878,545
Human Services	1,954,038	2,557,159	3,187,139	629,954	1,588,360	3,214,300	455,171
Disaster	255,945	191,370	133,386	37,100	17,314	33,728	118,773
All Other	207,253	424,957	1,526,172	59,753	232,304	618,022	330,297
Total Federal Grants	2,516,401	3,602,774	6,454,919	961,207	2,246,788	4,695,828	1,782,786
State Grants							
County Program Aid	552,857	1,593,057	1,425,696	147,971	809,093	1,482,799	90,731
Market Value Credits	77,109	220,123	108,693	168,307	212,994	221,571	63,283
Disparity Reduction Aid	-	41,541	162,204	51,420	4,272	20,103	4,458
Streets and Highways	4,195,531	5,024,507	13,238,601	5,036,319	1,418,065	5,897,528	3,880,491
Human Services	1,351,625	3,746,684	3,312,336	720,189	1,115,337	3,857,925	258,197
PERA Aid	32,153	37,531	82,819	18,535	21,549	73,608	13,027
Police Aid	124,260	144,769	470,499	94,100	93,830	237,662	36,192
All Other	1,684,770	931,518	5,648,178	497,836	732,927	1,633,158	631,314
Total State Grants	8,018,305	11,739,730	24,449,026	6,734,677	4,408,067	13,424,354	4,977,693
Local Unit Grants	-	104,685	1,691,836	595,741	5,000	655,490	141,000
Total Intergovernmental Revenues	\$10,534,706	\$15,447,189	\$32,595,781	\$8,291,625	\$6,659,855	\$18,775,672	\$6,901,479
Charges for Services	2,476,261	2,827,412	6,141,391	1,384,292	3,641,333	12,225,986	949,329
Fines and Forfeits	30,381	69,898	67,939	24,347	4,315	100,868	3,730
Interest Earnings	123,760	(202,102)	333,609	368,351	35,412	(1,135,945)	(135,872)
All Other Revenues	2,511,442	1,034,823	6,333,870	893,763	1,829,955	2,430,393	912,584
Total Revenues	\$30,330,615	\$35,598,234	\$78,791,636	\$22,320,981	\$23,035,617	\$64,421,076	\$11,852,885
Other Financing Sources							
Borrowing							
Bonds Issued	3,631,372	-	-	15,125,630	-	-	-
Other Long-Term Debt	-	89,114	-	-	43,473	219,893	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	3,631,372	89,114	-	15,125,630	43,473	219,893	-
Other Sources	-	28,901	-	-	5,840	15,090	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	530,749	28,805	2,987,336	135,533	32,000	680,054	3,688
Total Revenues and Other Financing Sources	\$34,492,736	\$35,745,054	\$81,778,972	\$37,582,144	\$23,116,930	\$65,336,113	\$11,856,573

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$2,966,705	\$6,259,347	\$13,142,686	\$3,306,916	\$3,407,183	\$9,036,945	\$2,118,694
	- Capital Outlay	1,355,841	145,826	479,852	426,933	163,421	112,799	156,765
	Total General Government	4,322,546	6,405,173	13,622,538	3,733,849	3,570,604	9,149,744	2,275,459
Public Safety	- Sheriff	2,157,791	5,993,561	6,150,651	1,393,773	1,751,287	5,861,362	846,071
	- Corrections	2,262,896	1,046,527	4,370,276	919,863	2,908,455	6,689,267	240,093
	- All Other	223,813	454,217	1,064,645	163,356	97,590	544,000	98,367
	- Capital Outlay	1,031,642	282,931	221,058	149,271	233,787	136,297	114,733
	Total Public Safety	5,676,142	7,777,236	11,806,630	2,626,263	4,991,119	13,230,926	1,299,264
Streets and Highways	- Administration	368,703	338,762	536,360	316,290	175,469	736,486	405,244
	- Maintenance	4,291,195	2,339,994	11,163,721	1,967,411	1,949,452	3,785,221	2,370,680
	- Construction	2,716,250	4,961,832	14,699,659	4,848,821	1,128,293	6,766,741	3,090,783
	- Other Capital Outlay	32,859	72,769	-	10,022,012	229,849	-	266,382
	Total Streets and Highways	7,409,007	7,713,357	26,399,740	17,154,534	3,483,063	11,288,448	6,133,089
Sanitation	- Current Expenditures	2,439,722	-	1,840,383	224,385	77,748	4,324,492	75,251
	- Capital Outlay	-	-	22,877	-	-	108,124	-
	Total Sanitation	2,439,722	-	1,863,260	224,385	77,748	4,432,616	75,251
Human Services	- Income Maintenance	1,746,993	3,252,298	6,620,964	1,091,448	1,881,734	4,079,547	461,659
	- Social Services	4,944,188	7,865,426	12,700,833	2,668,869	3,354,996	10,059,755	1,247,021
	- All Other	960,650	-	-	-	-	29,605	25,217
	- Capital Outlay	-	167,931	182,820	-	-	-	-
	Total Human Services	7,651,831	11,285,655	19,504,617	3,760,317	5,236,730	14,168,907	1,733,897
Health	- Current Expenditures	-	1,389,733	1,876,048	232,188	2,594,133	2,619,805	38,684
	- Capital Outlay	-	11,705	-	-	-	-	-
	Total Health	-	1,401,438	1,876,048	232,188	2,594,133	2,619,805	38,684
Culture and Recreation								
Libraries	- Current Expenditures	190,693	387,570	-	376,995	162,209	540,858	60,000
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	229,516	177,550	1,457,253	199,226	-	576,645	151,022
	- Capital Outlay	12,605	9,261	-	57,452	-	-	-
	Total Culture and Recreation	432,814	574,381	1,457,253	633,673	162,209	1,117,503	211,022
Conservation of Natural Resources	- Current Expenditures	1,453,279	257,548	3,059,570	1,697,085	60,491	1,113,393	389,049
	- Capital Outlay	-	-	100,575	-	-	-	-
	Total Conservation of Natural Resources	1,453,279	257,548	3,160,145	1,697,085	60,491	1,113,393	389,049
Housing and Economic Development	- Current Expenditures	-	35,439	1,207,064	33,465	2,353	32,801	421,018
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	35,439	1,207,064	33,465	2,353	32,801	421,018
All Other	- Current Expenditures	-	1,151,226	-	-	1,324,538	-	-
	- Capital Outlay	-	92,511	-	-	145,982	-	-
	Total All Other	-	1,243,737	-	-	1,470,520	-	-
Debt Service	- Principal Paid on Bonds	375,000	900,000	1,055,000	905,000	3,440,000	3,955,000	-
	- Other Long-Term Debt	212,857	7,798	111,026	25,357	68,808	3,741,441	-
	- Interest and Fiscal Charges	470,149	306,676	556,855	341,080	457,538	1,972,805	407
	Total Current Expenditures	24,236,144	30,949,198	65,190,454	14,591,270	19,747,638	50,030,182	8,948,070
	Total Capital Outlay	5,149,197	5,744,766	15,706,841	15,504,489	1,901,332	7,123,961	3,628,663
	Total Debt Service	1,058,006	1,214,474	1,722,881	1,271,437	3,966,346	9,669,246	407
	Total Expenditures	\$30,443,347	\$37,908,438	\$82,620,176	\$31,367,196	\$25,615,316	\$66,823,389	\$12,577,140
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	3,100,000	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	530,749	28,805	2,987,336	135,533	32,000	680,054	3,688
	Total Expenditures and Other Financing Uses	\$30,974,096	\$41,037,243	\$85,607,512	\$31,502,729	\$25,647,316	\$67,503,443	\$12,580,828
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$8,965,293	\$1,923,857	\$5,691,932	\$6,094,751	\$2,129,001	\$10,925,112	\$3,249,845
Special Revenue Funds Unrestricted Fund Balance		8,464,264	5,136,004	23,906,466	4,307,538	5,025,015	19,591,386	894,604
	Total	\$17,429,557	\$7,059,861	\$29,598,398	\$10,402,289	\$7,154,016	\$30,516,498	\$4,144,449
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		71.9%	22.8%	45.4%	71.3%	36.2%	61.0%	46.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<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 (2013 Population Estimates)	13,217	7,041	10,777	3,932	27,834	5,830	25,648
Net Taxable Tax Capacity	\$10,144,065	\$13,203,979	\$17,539,623	\$4,829,305	\$31,762,929	\$11,609,187	\$32,776,640
2012 Tax Levy (Payable 2013)	3,879,737	4,831,274	7,688,163	2,438,509	14,683,855	4,531,421	12,139,123
REVENUES							
Taxes	\$3,972,893	\$5,174,478	\$9,206,210	\$2,999,641	\$15,100,514	\$5,215,988	\$12,117,880
Special Assessments	571,282	379,238	-	561,439	279,578	707,771	679,959
Licenses and Permits	12,342	21,380	20,825	46,812	349,961	31,000	43,388
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	11,837	170,401	7,570	46,653	130,374	2,322,961
Human Services	1,507,970	435,662	731,504	448,208	1,068,822	-	-
Disaster	170,701	21,727	194,623	127,836	76,272	116,623	212,372
All Other	387,680	44,219	3,616,171	48,225	258,455	195,128	823
Total Federal Grants	2,066,351	513,445	4,712,699	631,839	1,450,202	442,125	2,536,156
State Grants							
County Program Aid	592,292	207,673	335,205	225,789	815,799	79,291	782,237
Market Value Credits	54,956	132,889	3,306	28,773	150,901	99,216	157,758
Disparity Reduction Aid	151,522	51,195	155,178	10,126	79,446	31,136	26,855
Streets and Highways	1,546,858	4,614,068	3,362,375	2,607,463	6,068,056	3,845,580	6,641,554
Human Services	687,868	688,858	2,894,719	245,140	1,940,050	-	57,477
PERA Aid	28,068	12,442	32,037	12,302	28,707	9,428	40,500
Police Aid	65,146	62,130	119,434	34,986	130,292	43,431	100,132
All Other	3,427,901	451,464	2,752,354	2,390,299	653,118	269,446	825,247
Total State Grants	6,554,611	6,220,719	9,654,608	5,554,878	9,866,369	4,377,528	8,631,760
Local Unit Grants	300,927	296,210	11,000	77,139	-	122,200	479,211
Total Intergovernmental Revenues	\$8,921,889	\$7,030,374	\$14,378,307	\$6,263,856	\$11,316,571	\$4,941,853	\$11,647,127
Charges for Services	1,093,018	824,565	999,741	361,300	2,953,946	601,330	1,552,020
Fines and Forfeits	-	5,965	3,639	31,461	13,465	-	375
Interest Earnings	114,393	38,866	(246,733)	15,948	63,530	(901)	(65,669)
All Other Revenues	4,415,756	480,937	876,296	358,578	1,646,871	560,673	916,334
Total Revenues	\$19,101,573	\$13,955,803	\$25,238,285	\$10,639,035	\$31,724,436	\$12,057,714	\$26,891,414
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	130,331	-	-	-	168,931	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	130,331	-	-	-	168,931	-
Other Sources	-	-	-	-	-	-	25,566
Transfers From - Enterprise Funds	-	-	5,000	-	-	-	-
- Governmental Funds	2,423,411	31,145	98,121	15,000	17,086	-	-
Total Revenues and Other Financing Sources	\$21,524,984	\$14,117,279	\$25,341,406	\$10,654,035	\$31,741,522	\$12,226,645	\$26,916,980

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,087,389	\$1,748,315	\$4,205,536	\$2,023,088	\$4,634,786	\$2,082,624	\$3,312,125
	- Capital Outlay	56,100	-	-	94,447	33,137	-	-
	Total General Government	3,143,489	1,748,315	4,205,536	2,117,535	4,667,923	2,082,624	3,312,125
Public Safety	- Sheriff	2,052,047	1,192,811	2,083,772	1,020,561	2,015,239	1,668,438	4,734,089
	- Corrections	238,947	107,287	1,349,570	61,518	1,610,098	64,727	395,361
	- All Other	137,707	196,295	1,090,456	183,902	276,945	204,455	191,164
	- Capital Outlay	79,346	-	-	231,142	658,418	-	-
	Total Public Safety	2,508,047	1,496,393	4,523,798	1,497,123	4,560,700	1,937,620	5,320,614
Streets and Highways	- Administration	454,067	179,173	642,808	157,219	456,109	386,131	302,081
	- Maintenance	1,730,105	2,753,642	3,372,890	1,706,135	3,254,357	1,302,911	3,522,562
	- Construction	1,121,852	3,116,402	843,575	755,314	6,036,297	6,603,652	6,576,009
	- Other Capital Outlay	423,102	-	-	325,908	489,118	996,161	-
	Total Streets and Highways	3,729,126	6,049,217	4,859,273	2,944,576	10,235,881	9,288,855	10,400,652
Sanitation	- Current Expenditures	1,214,604	204,211	248,662	663,884	342,245	237,465	579,667
	- Capital Outlay	71,542	-	-	-	-	-	-
	Total Sanitation	1,286,146	204,211	248,662	663,884	342,245	237,465	579,667
Human Services	- Income Maintenance	1,525,821	690,453	853,870	491,429	1,749,948	-	2,619,258
	- Social Services	2,781,636	1,805,132	2,303,121	984,172	5,014,158	-	-
	- All Other	-	-	-	2,665	321,589	914,331	-
	- Capital Outlay	19,906	-	-	-	-	-	-
	Total Human Services	4,327,363	2,495,585	3,156,991	1,478,266	7,085,695	914,331	2,619,258
Health	- Current Expenditures	862,888	75,804	2,572,789	90,181	2,021,199	35,376	224,454
	- Capital Outlay	19,906	-	-	-	1,678	-	-
	Total Health	882,794	75,804	2,572,789	90,181	2,022,877	35,376	224,454
Culture and Recreation								
Libraries	- Current Expenditures	68,118	75,697	157,300	33,118	345,438	32,029	271,765
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	110,947	188,858	1,003,141	348,451	407,221	253,398	730,558
	- Capital Outlay	-	-	-	-	2,662	-	-
	Total Culture and Recreation	179,065	264,555	1,160,441	381,569	755,321	285,427	1,002,323
Conservation of Natural Resources	- Current Expenditures	2,186,834	969,982	735,250	67,497	414,240	739,413	952,929
	- Capital Outlay	43,655	-	31,729	-	-	-	-
	Total Conservation of Natural Resources	2,230,489	969,982	766,979	67,497	414,240	739,413	952,929
Housing and Economic Development	- Current Expenditures	1,007,878	374,417	230,734	132,374	257,659	59,393	50,155
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	1,007,878	374,417	230,734	132,374	257,659	59,393	50,155
All Other	- Current Expenditures	192,595	7,000	28,000	93,300	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	192,595	7,000	28,000	93,300	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	885,336	-	2,000,000	195,000	720,000
	- Other Long-Term Debt	221,000	42,124	-	15,000	-	275,300	101,971
	- Interest and Fiscal Charges	30,550	7,018	124,745	-	510,097	103,842	309,989
	Total Current Expenditures	17,651,583	10,569,077	20,877,899	8,059,494	23,121,231	7,980,691	17,886,168
	Total Capital Outlay	1,835,409	3,116,402	875,304	1,406,811	7,221,310	7,599,813	6,576,009
	Total Debt Service	251,550	49,142	1,010,081	15,000	2,510,097	574,142	1,131,960
	Total Expenditures	\$19,738,542	\$13,734,621	\$22,763,284	\$9,481,305	\$32,852,638	\$16,154,646	\$25,594,137
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To							
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,423,411	-	98,121	15,000	17,086	-	-
	Total Expenditures and Other Financing Uses	\$22,161,953	\$13,734,621	\$22,861,405	\$9,496,305	\$32,869,724	\$16,154,646	\$25,594,137
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$5,471,728	\$1,544,790	\$11,038,131	\$4,575,806	\$5,063,959	\$3,711,602	\$9,076,031
	Special Revenue Funds Unrestricted Fund Balance	9,992,866	5,152,230	6,362,064	4,243,659	6,957,641	1,761,188	3,647,534
	Total	\$15,464,594	\$6,697,020	\$17,400,195	\$8,819,465	\$12,021,600	\$5,472,790	\$12,723,565
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.6%	63.4%	83.3%	109.4%	52.0%	68.6%	71.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2013 Population Estimates)	5,534	9,424	20,429	36,095	23,109	25,817	32,877
Net Taxable Tax Capacity	\$4,519,610	\$15,967,613	\$33,758,152	\$30,652,603	\$24,895,529	\$16,800,419	\$26,839,316
2012 Tax Levy (Payable 2013)	4,001,229	5,247,314	11,409,070	18,232,939	12,485,723	14,702,178	16,192,832
REVENUES							
Taxes	\$3,973,881	\$5,216,766	\$11,908,829	\$18,232,816	\$12,651,450	\$15,020,130	\$16,258,469
Special Assessments	205,563	469,320	2,439,922	358,644	189,632	35,085	303
Licenses and Permits	10,973	17,060	66,431	83,860	81,752	238,058	304,439
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	126,818	288,508	253,825	754,199	180,683	14,812	930,252
Human Services	566,922	1,003,046	-	1,913,149	1,409,767	2,001,177	2,443,587
Disaster	35,878	56,279	36,351	78,308	-	123,253	90,049
All Other	113,879	390,400	332,025	304,091	244,249	246,493	384,353
Total Federal Grants	843,497	1,738,233	622,201	3,049,747	1,834,699	2,385,735	3,848,241
State Grants							
County Program Aid	527,381	306,656	543,876	1,407,081	778,394	1,138,396	1,314,718
Market Value Credits	68,049	150,386	165,317	227,310	172,343	163,733	403,195
Disparity Reduction Aid	63,937	4,384	35,712	60,750	15,253	24,711	29,096
Streets and Highways	2,902,169	3,105,463	6,439,181	5,958,627	3,339,411	5,102,676	7,538,371
Human Services	542,257	552,140	-	2,184,613	1,399,170	2,070,119	2,258,830
PERA Aid	10,235	17,785	36,967	36,150	24,144	30,786	48,267
Police Aid	76,004	91,664	79,623	162,262	141,753	167,691	137,530
All Other	1,365,356	940,023	658,892	658,066	768,966	1,361,215	680,397
Total State Grants	5,555,388	5,168,501	7,959,568	10,694,859	6,639,434	10,059,327	12,410,404
Local Unit Grants	287,920	674	-	4,503,852	157,280	297,183	555,929
Total Intergovernmental Revenues	\$6,686,805	\$6,907,408	\$8,581,769	\$18,248,458	\$8,631,413	\$12,742,245	\$16,814,574
Charges for Services	464,499	1,963,608	915,457	5,127,591	3,659,792	2,205,054	4,873,902
Fines and Forfeits	6,861	17,862	22,894	63,591	74,647	89,482	29,803
Interest Earnings	(71,480)	30,654	100,527	(419,009)	(94,848)	43,942	174,822
All Other Revenues	371,169	687,221	1,235,658	1,215,982	991,569	841,673	1,411,775
Total Revenues	\$11,648,271	\$15,309,899	\$25,271,487	\$42,911,933	\$26,185,407	\$31,215,669	\$39,868,087
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	11,995	-	-	181,356	39,006	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	11,995	-	-	181,356	39,006	-	-
Other Sources							
Transfers From - Enterprise Funds	-	33,000	3,659	96,682	-	41,414	-
- Governmental Funds	1,776	32,527	-	342,573	1,111,649	3,869,931	-
Total Revenues and Other Financing Sources	\$11,662,042	\$15,375,426	\$25,275,146	\$43,532,544	\$27,336,062	\$35,127,014	\$39,868,087

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,052,837	\$2,367,707	\$4,100,431	\$5,380,203	\$4,453,319	\$5,585,229	\$5,909,382
	- Capital Outlay	-	39,872	240,528	-	96,753	233,107	-
	Total General Government	2,052,837	2,407,579	4,340,959	5,380,203	4,550,072	5,818,336	5,909,382
Public Safety	- Sheriff	2,235,107	1,925,653	2,081,479	3,487,577	4,450,522	3,221,438	2,887,254
	- Corrections	128,675	166,512	2,021,759	2,008,949	445,797	4,042,572	2,046,864
	- All Other	84,016	142,890	272,670	271,573	276,395	320,665	446,957
	- Capital Outlay	-	165,866	-	579,280	322,846	61,918	-
	Total Public Safety	2,447,798	2,400,921	4,375,908	6,347,379	5,495,560	7,646,593	5,381,075
Streets and Highways	- Administration	254,587	719,271	371,258	753,673	306,226	579,571	395,356
	- Maintenance	1,668,563	2,429,342	4,030,154	4,206,130	3,858,136	2,405,882	4,752,412
	- Construction	1,743,883	1,778,671	5,259,773	13,100,762	1,733,079	4,208,159	7,008,028
	- Other Capital Outlay	-	494,180	-	-	-	319,466	-
	Total Streets and Highways	3,667,033	5,421,464	9,661,185	18,060,565	5,897,441	7,513,078	12,155,796
Sanitation	- Current Expenditures	271,102	90,395	610,641	2,227,929	640,717	114,656	2,474,119
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	271,102	90,395	610,641	2,227,929	640,717	114,656	2,474,119
Human Services	- Income Maintenance	876,203	1,225,106	-	2,428,430	1,806,946	2,060,229	3,103,115
	- Social Services	1,492,189	1,989,965	-	6,508,444	4,651,160	6,138,924	5,378,406
	- All Other	242,846	30,423	3,031,624	662,373	-	-	-
	- Capital Outlay	-	13,587	-	-	-	-	-
	Total Human Services	2,611,238	3,259,081	3,031,624	9,599,247	6,458,106	8,199,153	8,481,521
Health	- Current Expenditures	235,718	35,000	-	2,131,457	1,546,596	720,687	2,367,928
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	235,718	35,000	-	2,131,457	1,546,596	720,687	2,367,928
Culture and Recreation								
Libraries	- Current Expenditures	35,581	86,000	656,627	187,513	210,000	252,920	445,878
	- Capital Outlay	-	5,369	-	-	-	-	-
Parks and Recreation	- Current Expenditures	147,208	263,770	134,791	701,214	211,007	80,230	223,739
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	182,789	355,139	791,418	888,727	421,007	333,150	669,617
Conservation of Natural Resources	- Current Expenditures	206,981	674,092	2,809,411	956,495	406,092	185,250	403,786
	- Capital Outlay	-	3,547	-	-	-	-	-
	Total Conservation of Natural Resources	206,981	677,639	2,809,411	956,495	406,092	185,250	403,786
Housing and Economic Development	- Current Expenditures	-	580,788	397,726	1,464	272,500	2,300	96,321
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	580,788	397,726	1,464	272,500	2,300	96,321
All Other	- Current Expenditures	-	-	924,780	-	-	-	-
	- Capital Outlay	115,131	-	-	-	-	-	-
	Total All Other	115,131	-	924,780	-	-	-	-
Debt Service	- Principal Paid on Bonds	220,000	-	204,701	-	5,600,000	2,780,000	805,000
	- Other Long-Term Debt	54,152	-	46,544	73,302	19,198	-	135,000
	- Interest and Fiscal Charges	48,882	-	110,411	17,062	244,905	419,813	287,218
	Total Current Expenditures	9,931,613	12,726,914	21,443,351	31,913,424	23,535,413	25,710,553	30,931,517
	Total Capital Outlay	1,859,014	2,501,092	5,500,301	13,680,042	2,294,155	4,822,650	7,008,028
	Total Debt Service	323,034	-	361,656	90,364	5,864,103	3,199,813	1,227,218
	Total Expenditures	\$12,113,661	\$15,228,006	\$27,305,308	\$45,683,830	\$31,693,671	\$33,733,016	\$39,166,763
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	1,776	32,527	-	342,573	1,111,649	3,869,931	-
	Total Expenditures and Other Financing Uses	\$12,115,437	\$15,260,533	\$27,305,308	\$46,026,403	\$32,805,320	\$37,602,947	\$39,166,763
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,855,333	\$2,606,785	\$6,794,748	\$18,165,139	\$6,684,246	\$5,184,497	\$7,722,876
Special Revenue Funds Unrestricted Fund Balance		225,577	6,169,741	1,031,981	9,472,465	8,623,428	6,165,579	10,642,697
Total		\$4,080,910	\$8,776,526	\$7,826,729	\$27,637,604	\$15,307,674	\$11,350,076	\$18,365,573
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		41.1%	69.0%	36.5%	86.6%	65.0%	44.1%	59.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2013 Population Estimates)	39,356	8,536	33,002	21,593	6,634	149,189	57,588
Net Taxable Tax Capacity	\$35,136,516	\$20,929,379	\$30,730,934	\$30,507,927	\$11,343,467	\$139,884,964	\$78,579,870
2012 Tax Levy (Payable 2013)	17,042,758	5,761,559	16,086,126	10,871,684	4,504,535	81,911,029	32,614,045
REVENUES							
Taxes	\$18,398,749	\$6,682,853	\$16,248,081	\$11,499,409	\$4,495,144	\$82,273,090	\$32,659,139
Special Assessments	846,535	578,026	1,097,097	110,572	277,158	-	206,053
Licenses and Permits	149,261	51,075	71,273	138,105	16,522	1,931,308	415,418
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,063,149	1,293,212	1,232,679	-	108,829	792,143	848,082
Human Services	2,623,683	-	2,080,293	1,086,590	432,040	11,482,084	3,516,040
Disaster	42,407	124,012	121,127	49,881	73,373	141,484	166,034
All Other	876,645	880	281,162	310,421	212,080	2,108,946	602,450
Total Federal Grants	5,605,884	1,418,104	3,715,261	1,446,892	826,322	14,524,657	5,132,606
State Grants							
County Program Aid	1,623,966	127,122	1,091,535	554,550	149,708	5,199,545	1,635,042
Market Value Credits	160,801	141,671	138,871	165,954	93,651	246,322	471,269
Disparity Reduction Aid	189,196	25,685	11,666	70,988	15,681	15,535	13,255
Streets and Highways	8,289,453	3,858,982	3,464,178	6,056,802	3,334,959	5,270,167	13,263,145
Human Services	2,346,873	-	1,756,328	1,500,822	575,130	11,605,650	4,614,175
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	152,007	72,384	85,052	83,242	32,573	446,371	224,392
All Other	1,915,012	348,386	705,356	837,796	308,499	6,566,239	1,395,962
Total State Grants	14,717,540	4,585,839	7,287,262	9,298,996	4,523,384	29,527,556	21,682,186
Local Unit Grants	352,195	287,048	33,822	296,276	68,500	789,881	526,937
Total Intergovernmental Revenues	\$20,675,619	\$6,290,991	\$11,036,345	\$11,042,164	\$5,418,206	\$44,842,094	\$27,341,729
Charges for Services	11,695,462	529,143	1,883,532	2,550,485	922,969	14,326,023	4,993,263
Fines and Forfeits	48,517	4,500	31,841	18,950	270	19,514	87,930
Interest Earnings	(666,917)	46,896	(180,727)	32,305	7,468	(337,391)	169,894
All Other Revenues	2,662,983	621,146	788,519	1,536,833	294,414	2,163,305	3,490,707
Total Revenues	\$53,810,209	\$14,804,630	\$30,975,961	\$26,928,823	\$11,432,151	\$145,217,943	\$69,364,133
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	13,079,253	-	-	-	19,809,214
Other Long-Term Debt	281,512	-	1,544,921	121,969	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	281,512	-	14,624,174	121,969	-	-	19,809,214
Other Sources	479,529	25,088	-	25,170	-	152,645	-
Transfers From - Enterprise Funds	-	-	-	-	-	53,228	-
- Governmental Funds	3,130	131,699	114,696	190,332	414,000	615,259	1,579
Total Revenues and Other Financing Sources	\$54,574,380	\$14,961,417	\$45,714,831	\$27,266,294	\$11,846,151	\$146,039,975	\$89,174,926

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,282,307	\$2,111,202	\$7,605,826	\$4,461,633	\$1,899,349	\$20,289,327	\$11,353,195
	- Capital Outlay	878,069	-	343,780	840,364	-	-	4,917,667
	Total General Government	6,160,376	2,111,202	7,949,606	5,301,997	1,899,349	20,289,327	16,270,862
Public Safety	- Sheriff	3,516,516	2,055,536	2,380,170	1,916,404	888,624	13,318,401	5,447,769
	- Corrections	4,662,737	65,936	2,373,956	2,572,621	387,882	15,324,606	4,965,287
	- All Other	464,670	199,622	298,059	578,023	135,126	547,439	664,182
	- Capital Outlay	4,290,343	-	-	169,516	-	-	738,065
	Total Public Safety	12,934,266	2,321,094	5,052,185	5,236,564	1,411,632	29,190,446	11,815,303
Streets and Highways	- Administration	543,261	262,743	280,811	243,309	1,760,194	381,964	897,648
	- Maintenance	2,996,060	2,573,711	2,339,300	2,419,005	2,517,984	7,698,991	6,964,043
	- Construction	9,202,607	3,178,011	3,891,496	4,559,196	1,571,306	7,223,150	7,511,439
	- Other Capital Outlay	-	-	-	409,196	-	-	1,534,869
	Total Streets and Highways	12,741,928	6,014,465	6,511,607	7,630,706	4,471,254	16,682,335	16,907,999
Sanitation	- Current Expenditures	605,827	369,865	393,199	408,393	384,281	-	-
	- Capital Outlay	583,650	-	-	-	-	-	-
	Total Sanitation	1,189,477	369,865	393,199	408,393	384,281	-	-
Human Services	- Income Maintenance	3,608,363	-	2,702,214	1,981,447	768,531	11,469,760	4,544,265
	- Social Services	5,394,346	-	5,691,637	3,850,234	1,399,774	42,367,270	11,377,756
	- All Other	-	1,099,715	-	-	4,500	206,825	-
	- Capital Outlay	327,532	-	-	-	-	-	-
	Total Human Services	9,330,241	1,099,715	8,393,851	5,831,681	2,172,805	54,043,855	15,922,021
Health	- Current Expenditures	1,589,466	52,350	1,483,700	861,124	294,730	11,679,088	2,607,204
	- Capital Outlay	-	-	-	-	-	-	3,389
	Total Health	1,589,466	52,350	1,483,700	861,124	294,730	11,679,088	2,610,593
Culture and Recreation								
Libraries	- Current Expenditures	234,732	67,665	100,578	488,137	87,594	948,865	503,386
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	175,349	700,839	177,452	243,446	208,375	2,344,195	166,181
	- Capital Outlay	-	-	-	-	-	-	38,213
	Total Culture and Recreation	410,081	768,504	278,030	731,583	295,969	3,293,060	707,780
Conservation of Natural Resources	- Current Expenditures	611,444	796,764	806,997	511,100	273,472	962,309	1,001,334
	- Capital Outlay	278,509	-	-	-	-	-	-
	Total Conservation of Natural Resources	889,953	796,764	806,997	511,100	273,472	962,309	1,001,334
Housing and Economic Development	- Current Expenditures	296,303	224,722	136,996	567,247	170,717	1,101,670	29,354
	- Capital Outlay	-	-	-	-	-	-	218,869
	Total Housing and Economic Development	296,303	224,722	136,996	567,247	170,717	1,101,670	248,223
All Other	- Current Expenditures	7,660	-	-	-	75	241,320	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	7,660	-	-	-	75	241,320	-
Debt Service	- Principal Paid on Bonds	1,855,000	365,000	1,720,000	1,090,000	11,000	2,346,392	2,505,000
	- Other Long-Term Debt	65,835	169,173	202,171	-	1,532	-	183,465
	- Interest and Fiscal Charges	780,843	77,539	431,757	501,825	9,658	1,864,095	1,728,748
	Total Current Expenditures	29,989,041	10,580,670	26,770,895	21,102,123	9,802,978	130,260,260	50,521,604
	Total Capital Outlay	15,560,710	3,178,011	4,235,276	5,978,272	1,571,306	7,223,150	14,962,511
	Total Debt Service	2,701,678	611,712	2,353,928	1,591,825	22,190	4,210,487	4,417,213
	Total Expenditures	\$48,251,429	\$14,370,393	\$33,360,099	\$28,672,220	\$11,396,474	\$141,693,897	\$69,901,328
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	7,280,000	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	39,247	-	-	-	217,890	-
	- Governmental Funds	3,130	131,699	114,696	190,332	414,000	615,259	1,579
	Total Expenditures and Other Financing Uses	\$48,254,559	\$14,541,339	\$33,474,795	\$28,862,552	\$11,810,474	\$149,807,046	\$69,902,907
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$23,302,058	\$3,684,146	\$10,949,443	\$7,225,728	\$3,228,725	\$38,117,817	\$17,375,184
Special Revenue Funds Unrestricted Fund Balance		10,353,267	2,867,110	10,043,342	4,392,733	604,148	37,593,041	20,665,910
Total		\$33,655,325	\$6,551,256	\$20,992,785	\$11,618,461	\$3,832,873	\$75,710,858	\$38,041,094
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		112.2%	61.9%	78.4%	55.1%	39.1%	58.1%	75.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2013 Population Estimates)	14,121	29,125	9,306	31,569	10,929	525,146	4,071
Net Taxable Tax Capacity	\$9,848,192	\$23,322,634	\$13,500,568	\$35,129,663	\$16,438,503	\$443,648,462	\$4,264,328
2012 Tax Levy (Payable 2013)	7,202,941	14,074,436	4,348,945	19,583,544	8,123,663	231,889,531	2,148,353
REVENUES							
Taxes	\$7,357,436	\$14,356,936	\$4,979,848	\$19,742,715	\$8,119,698	\$297,006,997	\$2,112,008
Special Assessments	300,871	-	261,493	3,433,569	497,512	-	95,961
Licenses and Permits	16,054	100,945	12,438	115,125	61,626	2,153,560	1,340
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	17,878	1,843,929	269,506	694,382	-	18,549,172	-
Human Services	1,237,902	1,763,280	21,607	4,685,485	908,168	49,171,192	350,958
Disaster	87,928	28,126	13,349	470,975	66,981	1,567,692	33,319
All Other	103,280	318,496	75,913	475,019	151,729	15,662,892	41,876
Total Federal Grants	1,446,988	3,953,831	380,375	6,325,861	1,126,878	84,950,948	426,153
State Grants							
County Program Aid	614,925	1,297,284	471,158	1,119,689	392,646	12,936,831	321,577
Market Value Credits	86,717	244,063	107,331	255,004	127,697	6,736	57,921
Disparity Reduction Aid	94,082	1,057	69,076	76,590	22,508	262,056	69,567
Streets and Highways	2,981,716	7,272,569	4,126,634	10,982,171	3,818,774	17,205,647	2,885,924
Human Services	747,686	2,044,503	-	4,603,924	576,743	40,082,941	108,890
PERA Aid	16,384	36,545	14,804	48,975	17,671	764,285	8,965
Police Aid	50,669	217,843	86,861	155,626	50,669	1,220,029	50,669
All Other	448,834	1,634,879	413,641	1,320,214	453,332	25,927,474	292,794
Total State Grants	5,041,013	12,748,743	5,289,505	18,562,193	5,460,040	98,405,999	3,796,307
Local Unit Grants	905,367	-	69,895	1,651,363	586,118	14,844,258	475,320
Total Intergovernmental Revenues	\$7,393,368	\$16,702,574	\$5,739,775	\$26,539,417	\$7,173,036	\$198,201,205	\$4,697,780
Charges for Services	1,689,194	2,094,854	1,625,316	5,337,625	1,117,043	73,248,826	677,967
Fines and Forfeits	18,912	18,295	7,190	15,480	29,219	884,816	-
Interest Earnings	37,331	(253,388)	95,059	168,562	48,994	(322,081)	(186,103)
All Other Revenues	1,033,754	2,939,666	495,378	2,115,578	359,955	16,728,570	645,959
Total Revenues	\$17,846,920	\$35,959,882	\$13,216,497	\$57,468,071	\$17,407,083	\$587,901,893	\$8,044,912
Other Financing Sources							
Borrowing							
Bonds Issued	1,042,928	-	1,541,313	6,233,181	1,820,118	37,418,398	-
Other Long-Term Debt	-	-	47,411	-	44,830	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	1,042,928	-	1,588,724	6,233,181	1,864,948	37,418,398	-
Other Sources	-	-	40,125	-	5,837	142,952	-
Transfers From - Enterprise Funds	-	-	-	-	-	213	-
- Governmental Funds	147,090	1,517,182	-	-	357,690	14,625,213	8,133
Total Revenues and Other Financing Sources	\$19,036,938	\$37,477,064	\$14,845,346	\$63,701,252	\$19,635,558	\$640,088,669	\$8,053,045

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,394,008	\$4,345,227	\$2,441,079	\$7,606,547	\$3,140,187	\$96,850,300	\$1,002,883
	- Capital Outlay	230,843	42,320	388,907	64,557	158,123	12,124,362	-
	Total General Government	2,624,851	4,387,547	2,829,986	7,671,104	3,298,310	108,974,662	1,002,883
Public Safety	- Sheriff	1,611,334	3,807,205	1,477,430	3,053,906	1,303,557	55,995,715	903,142
	- Corrections	1,194,745	4,101,696	524,721	4,250,912	476,443	62,054,072	230,744
	- All Other	147,902	635,610	492,127	891,890	110,735	2,767,638	69,197
	- Capital Outlay	231,218	201,758	129,198	3,467,802	108,612	2,492,367	39,981
	Total Public Safety	3,185,199	8,746,269	2,623,476	11,664,510	1,999,347	123,309,792	1,243,064
Streets and Highways	- Administration	314,382	311,331	386,298	372,171	340,268	3,541,223	322,989
	- Maintenance	2,255,435	4,773,302	1,704,614	5,473,192	1,727,952	12,944,917	1,446,040
	- Construction	1,889,926	9,620,936	2,627,490	6,823,138	3,714,873	14,795,370	2,478,578
	- Other Capital Outlay	181,171	-	-	901,201	46,360	784,005	178,608
	Total Streets and Highways	4,640,914	14,705,569	4,718,402	13,569,702	5,829,453	32,065,515	4,426,215
Sanitation	- Current Expenditures	74,889	189,477	234,010	2,011,411	392,643	19,574,566	109,576
	- Capital Outlay	-	-	-	107,735	-	-	25,116
	Total Sanitation	74,889	189,477	234,010	2,119,146	392,643	19,574,566	134,692
Human Services	- Income Maintenance	1,477,378	2,442,364	-	3,968,189	989,914	31,318,534	706,338
	- Social Services	3,275,449	5,241,552	1,155,634	11,235,363	2,415,871	126,536,978	554,415
	- All Other	27,192	-	-	-	-	75,396	17,969
	- Capital Outlay	26,956	-	-	23,511	-	113,059	-
	Total Human Services	4,806,975	7,683,916	1,155,634	15,227,063	3,405,785	158,043,967	1,278,722
Health	- Current Expenditures	53,316	1,363,871	57,576	2,296,791	1,126,583	35,985,653	97,054
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	53,316	1,363,871	57,576	2,296,791	1,126,583	35,985,653	97,054
Culture and Recreation								
Libraries	- Current Expenditures	100,000	304,260	-	224,486	105,867	10,790,038	32,232
	- Capital Outlay	-	-	-	-	-	15,741	-
Parks and Recreation	- Current Expenditures	123,339	20,000	127,554	162,721	173,315	10,026,922	40,190
	- Capital Outlay	-	-	-	19,063	-	13,679,355	-
	Total Culture and Recreation	223,339	324,260	127,554	406,270	279,182	34,512,056	72,422
Conservation of Natural Resources	- Current Expenditures	1,912,466	1,513,909	464,807	1,899,610	328,232	39,225	387,364
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,912,466	1,513,909	464,807	1,899,610	328,232	39,225	387,364
Housing and Economic Development	- Current Expenditures	10,100	42,449	9,975	17,135	16,327	54,938,289	800
	- Capital Outlay	-	-	-	-	-	14,456,351	-
	Total Housing and Economic Development	10,100	42,449	9,975	17,135	16,327	69,394,640	800
All Other	- Current Expenditures	-	208,934	521,875	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	208,934	521,875	-	-	-	-
Debt Service	- Principal Paid on Bonds	240,000	1,070,000	-	6,270,000	-	34,825,000	-
	- Other Long-Term Debt	88,000	162,523	13,092	-	229,943	210,000	-
	- Interest and Fiscal Charges	85,816	1,038,023	4,096	959,701	182,909	8,828,113	546
	Total Current Expenditures	14,971,935	29,301,187	9,597,700	43,464,324	12,647,894	523,439,466	5,920,933
	Total Capital Outlay	2,560,114	9,865,014	3,145,595	11,407,007	4,027,968	58,460,610	2,722,283
	Total Debt Service	413,816	2,270,546	17,188	7,229,701	412,852	43,863,113	546
	Total Expenditures	\$17,945,865	\$41,436,747	\$12,760,483	\$62,101,032	\$17,088,714	\$625,763,189	\$8,643,762
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	208,389	-	-	8,787,325	-
	- Governmental Funds	147,090	1,517,182	-	-	357,690	14,625,213	8,133
	Total Expenditures and Other Financing Uses	\$18,092,955	\$42,953,929	\$12,968,872	\$62,101,032	\$17,446,404	\$649,175,727	\$8,651,895
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$4,446,529	\$1,170,024	\$4,786,492	\$14,259,786	\$2,622,753	\$207,234,457	\$3,178,007
Special Revenue Funds Unrestricted Fund Balance		5,436,372	2,838,330	3,317,558	11,673,056	4,075,890	9,213,010	2,431,694
Total		\$9,882,901	\$4,008,354	\$8,104,050	\$25,932,842	\$6,698,643	\$216,447,467	\$5,609,701
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		66.0%	13.7%	84.4%	59.7%	53.0%	41.4%	94.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2013 Population Estimates)	15,755	15,214	64,656	9,524	15,522	200,398	136,926
Net Taxable Tax Capacity	\$29,690,814	\$35,198,732	\$51,076,273	\$19,016,008	\$9,538,047	\$164,001,754	\$140,984,711
2012 Tax Levy (Payable 2013)	10,541,952	12,672,743	19,693,851	4,671,562	6,595,722	103,225,575	51,455,492
REVENUES							
Taxes	\$10,311,952	\$12,597,709	\$20,252,445	\$4,717,731	\$6,804,697	\$123,709,378	\$53,935,847
Special Assessments	1,102,080	3,305,436	744,475	296,431	965,712	-	7,869
Licenses and Permits	66,959	96,768	27,653	42,618	28,080	149,444	1,327,380
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,681	577,022	463,949	1,746,233	366,675	13,730,919	732,749
Human Services	40,112	1,131,999	2,836,214	14,597	1,147,598	15,099,590	5,167,527
Disaster	69,915	107,675	112,912	40,678	998,472	2,167,242	149,515
All Other	6,401	385,447	2,542,275	3,035	107,966	7,207,472	1,205,015
Total Federal Grants	130,109	2,202,143	5,955,350	1,804,543	2,620,711	38,205,223	7,254,806
State Grants							
County Program Aid	261,222	249,293	2,479,588	133,351	631,019	8,854,750	3,749,492
Market Value Credits	224,649	217,076	180,884	89,743	163,856	105,826	95,069
Disparity Reduction Aid	44,832	56,355	32,330	12,381	2,172	5,511,621	10,472
Streets and Highways	7,486,131	7,135,947	5,650,512	4,809,785	5,957,620	33,530,600	17,074,651
Human Services	-	1,412,852	3,146,045	-	474,342	21,923,243	6,589,670
PERA Aid	27,660	28,401	50,501	15,088	16,974	466,117	109,096
Police Aid	86,861	64,543	162,557	71,781	74,797	765,003	289,538
All Other	533,500	482,716	2,744,830	391,554	1,497,600	9,859,845	3,401,025
Total State Grants	8,664,855	9,647,183	14,447,247	5,523,683	8,818,380	81,017,005	31,319,013
Local Unit Grants	201,802	-	54,596	86,383	-	287,562	11,118,333
Total Intergovernmental Revenues	\$8,996,766	\$11,849,326	\$20,457,193	\$7,414,609	\$11,439,091	\$119,509,790	\$49,692,152
Charges for Services	1,050,921	3,091,136	4,817,850	1,915,524	1,839,109	28,602,417	10,813,651
Fines and Forfeits	-	-	44,414	23,024	794	162,624	74,029
Interest Earnings	(7,225)	2,020	461,867	39,915	63,846	1,047,515	(566,974)
All Other Revenues	812,349	1,138,999	846,863	329,077	525,633	11,080,084	1,600,737
Total Revenues	\$22,333,802	\$32,081,394	\$47,652,760	\$14,778,929	\$21,666,962	\$284,261,252	\$116,884,691
Other Financing Sources							
Borrowing							
Bonds Issued	5,481,817	9,995,615	9,999,467	-	-	36,761,697	-
Other Long-Term Debt	139,569	237,114	113,749	394,966	-	5,049,504	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	5,621,386	10,232,729	10,113,216	394,966	-	41,811,201	-
Other Sources	132,000	-	41,380	5,786	-	-	97,820
Transfers From - Enterprise Funds	-	-	234,973	-	-	8,103	-
- Governmental Funds	-	250,000	6,688,130	57,000	16,091	6,360,992	3,220,795
Total Revenues and Other Financing Sources	\$28,087,188	\$42,564,123	\$64,730,459	\$15,236,681	\$21,683,053	\$332,441,548	\$120,203,306

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$5,540,038	\$4,597,635	\$7,367,957	\$2,309,847	\$2,516,955	\$39,301,914	\$24,376,729
	- Capital Outlay	-	92,231	1,385,212	31,645	5,220	4,448,986	9,026,939
	Total General Government	5,540,038	4,689,866	8,753,169	2,341,492	2,522,175	43,750,900	33,403,668
Public Safety	- Sheriff	2,771,924	2,080,750	4,047,963	1,694,207	1,166,442	20,576,404	3,599,873
	- Corrections	347,258	1,310,994	3,763,167	80,919	1,142,754	24,787,208	6,276,525
	- All Other	293,150	302,821	531,297	102,226	181,861	3,005,998	5,635,949
	- Capital Outlay	-	130,371	211,400	154,771	31,104	1,930,378	690,732
	Total Public Safety	3,412,332	3,824,936	8,553,827	2,032,123	2,522,161	50,299,988	16,203,079
Streets and Highways	- Administration	423,369	688,019	306,860	226,763	439,370	4,886,604	1,449,255
	- Maintenance	2,810,245	3,793,316	4,915,321	1,872,546	3,291,378	34,252,989	7,705,842
	- Construction	7,093,669	5,204,818	4,622,152	6,174,813	4,450,963	50,200,200	22,715,348
	- Other Capital Outlay	-	254,292	399,618	-	-	-	-
	Total Streets and Highways	10,327,283	9,940,445	10,243,951	8,274,122	8,181,711	89,339,793	31,870,445
Sanitation	- Current Expenditures	559,421	55,926	137,899	751,316	1,014,145	31,645	-
	- Capital Outlay	-	-	-	-	67,400	-	-
	Total Sanitation	559,421	55,926	137,899	751,316	1,081,545	31,645	-
Human Services	- Income Maintenance	-	1,637,797	3,278,020	1,126,063	1,323,278	14,369,813	2,798,364
	- Social Services	-	3,758,176	8,475,515	-	2,090,010	49,924,391	15,465,586
	- All Other	2,195,023	57,483	-	-	-	11,781,689	1,928,998
	- Capital Outlay	-	19,366	-	-	-	-	-
	Total Human Services	2,195,023	5,472,822	11,753,535	1,126,063	3,413,288	76,075,893	20,192,948
Health	- Current Expenditures	424,738	1,802,853	3,269,254	104,596	43,660	4,800,127	1,361,953
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	424,738	1,802,853	3,269,254	104,596	43,660	4,800,127	1,361,953
Culture and Recreation								
Libraries	- Current Expenditures	94,438	107,500	409,106	326,321	95,000	699,504	2,869,348
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	243,866	254,300	303,471	88,223	196,007	801,709	1,341,718
	- Capital Outlay	-	26,523	-	-	-	-	-
	Total Culture and Recreation	338,304	388,323	712,577	414,544	291,007	1,501,213	4,211,066
Conservation of Natural Resources	- Current Expenditures	925,577	1,773,848	508,362	301,799	907,299	8,335,366	2,056,304
	- Capital Outlay	-	-	-	-	-	125,907	-
	Total Conservation of Natural Resources	925,577	1,773,848	508,362	301,799	907,299	8,461,273	2,056,304
Housing and Economic Development	- Current Expenditures	137,743	-	2,264,912	1,940	177,033	4,015,572	996,344
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	137,743	-	2,264,912	1,940	177,033	4,015,572	996,344
All Other	- Current Expenditures	-	563,138	-	-	-	-	3,411,286
	- Capital Outlay	-	93,525	-	-	-	-	-
	Total All Other	-	656,663	-	-	-	-	3,411,286
Debt Service	- Principal Paid on Bonds	370,000	5,465,000	6,430,000	145,000	250,000	15,861,305	30,135,000
	- Other Long-Term Debt	225,359	261,027	63,195	66,390	-	836,185	53,679
	- Interest and Fiscal Charges	233,743	539,772	976,129	146,457	310,382	1,344,731	3,903,779
	Total Current Expenditures	16,766,790	22,784,556	39,579,104	8,986,766	14,585,192	221,570,933	81,274,074
	Total Capital Outlay	7,093,669	5,821,126	6,618,382	6,361,229	4,554,687	56,705,471	32,433,019
	Total Debt Service	829,102	6,265,799	7,469,324	357,847	560,382	18,042,221	34,092,458
	Total Expenditures	\$24,689,561	\$34,871,481	\$53,666,810	\$15,705,842	\$19,700,261	\$296,318,625	\$147,799,551
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		3,738,820	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	250,000	6,688,130	57,000	16,091	6,360,992	3,220,795
	Total Expenditures and Other Financing Uses	\$28,428,381	\$35,121,481	\$60,354,940	\$15,762,842	\$19,716,352	\$302,679,617	\$151,020,346
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$12,104,273	\$9,682,577	\$11,710,347	\$4,863,201	\$5,090,685	\$55,840,254	\$28,018,724
Special Revenue Funds Unrestricted Fund Balance		4,451,703	5,642,276	11,765,404	1,736,708	3,340,561	60,868,453	1,600,082
	Total	\$16,555,976	\$15,324,853	\$23,475,751	\$6,599,909	\$8,431,246	\$116,708,707	\$29,618,806
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		98.7%	67.3%	59.3%	73.4%	57.8%	52.7%	36.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2013 Population Estimates)	90,203	15,074	152,063	36,417	9,748	9,551	24,374
Net Taxable Tax Capacity	\$76,880,630	\$20,635,495	\$123,140,390	\$31,580,296	\$13,782,566	\$18,557,180	\$18,499,862
2012 Tax Levy (Payable 2013)	41,833,180	11,078,027	68,249,045	19,922,458	6,303,412	8,615,331	11,998,826
REVENUES							
Taxes	\$44,541,360	\$11,212,681	\$70,871,402	\$20,153,665	\$6,245,936	\$8,593,203	\$11,826,561
Special Assessments	322,267	1,928,821	818,606	250,371	402,729	799,836	27,650
Licenses and Permits	146,985	40,748	851,890	172,285	18,100	4,670	138,553
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	564,503	210,165	1,879,650	161,595	161,486	658,596	10,849
Human Services	3,764,990	1,106,949	7,516,421	1,912,634	477,390	729,277	1,960,076
Disaster	107,199	-	174,334	23,819	59,077	44,220	47,511
All Other	809,222	333,486	1,734,802	396,418	43,268	156,634	410,607
Total Federal Grants	5,245,914	1,650,600	11,305,207	2,494,466	741,221	1,588,727	2,429,043
State Grants							
County Program Aid	2,966,993	361,661	5,893,655	1,385,001	516,231	160,940	1,063,689
Market Value Credits	82,550	197,502	502,002	142,443	92,073	132,431	374,320
Disparity Reduction Aid	5,304	54,851	46,929	26,923	50,262	23,259	72,751
Streets and Highways	5,234,489	3,558,869	12,905,760	5,470,581	3,168,347	2,851,931	4,462,024
Human Services	4,316,797	1,228,389	6,208,966	2,767,308	744,665	1,055,806	1,714,139
PERA Aid	63,819	25,384	145,954	49,359	21,742	36,367	32,921
Police Aid	577,869	79,623	439,132	144,769	43,431	50,669	101,338
All Other	1,980,442	726,527	5,051,449	1,003,188	384,491	327,894	538,542
Total State Grants	15,228,263	6,232,806	31,193,847	10,989,572	5,021,242	4,639,297	8,359,724
Local Unit Grants	69,390	308,053	3,649,580	71,834	71,542	-	227,540
Total Intergovernmental Revenues	\$20,543,567	\$8,191,459	\$46,148,634	\$13,555,872	\$5,834,005	\$6,228,024	\$11,016,307
Charges for Services	7,363,240	1,736,038	6,781,461	4,638,750	902,360	1,341,340	2,510,249
Fines and Forfeits	257,371	8,783	521,534	10,847	-	-	28,982
Interest Earnings	(453,345)	(54,991)	(3,126,983)	(67,382)	(250,010)	77,151	60,857
All Other Revenues	2,355,973	710,319	5,860,379	2,599,076	534,238	1,383,316	1,097,980
Total Revenues	\$75,077,418	\$23,773,858	\$128,726,923	\$41,313,484	\$13,687,358	\$18,427,540	\$26,707,139
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	1,050,000
Other Long-Term Debt	-	225,320	-	96,305	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	225,320	-	96,305	-	-	1,050,000
Other Sources	66,780	3,152	63,842	-	5,354	6,533	10,864
Transfers From - Enterprise Funds	1,897,850	-	5,242	-	-	-	300,000
- Governmental Funds	2,053,737	-	3,083,204	1,950,000	106,809	309,103	1,069,324
Total Revenues and Other Financing Sources	\$79,095,785	\$24,002,330	\$131,879,211	\$43,359,789	\$13,799,521	\$18,743,176	\$29,137,327

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$13,720,141	\$3,188,612	\$22,265,392	\$6,333,124	\$2,644,448	\$3,107,819	\$3,961,382
	- Capital Outlay	542,543	231,423	154,449	578,006	-	-	10,605
	Total General Government	14,262,684	3,420,035	22,419,841	6,911,130	2,644,448	3,107,819	3,971,987
Public Safety	- Sheriff	7,870,978	2,069,705	11,146,292	3,240,966	1,474,844	1,206,275	2,636,797
	- Corrections	8,601,185	306,524	18,232,607	4,859,450	85,569	979,560	1,140,846
	- All Other	2,268,522	180,114	1,152,281	285,623	222,304	224,030	353,806
	- Capital Outlay	529,178	113,059	733,538	864,401	-	103,283	-
	Total Public Safety	19,269,863	2,669,402	31,264,718	9,250,440	1,782,717	2,513,148	4,131,449
Streets and Highways	- Administration	332,531	280,924	844,770	265,459	237,897	167,909	341,369
	- Maintenance	3,667,528	3,590,030	7,791,913	3,007,596	2,025,828	2,772,372	2,396,933
	- Construction	10,572,651	3,381,579	15,978,612	3,429,178	2,430,527	2,232,461	4,139,232
	- Other Capital Outlay	543,306	81,376	233,206	527,386	-	203	-
	Total Streets and Highways	15,116,016	7,333,909	24,848,501	7,229,619	4,694,252	5,172,945	6,877,534
Sanitation	- Current Expenditures	1,032,540	450,255	445,803	832,957	402,573	899,674	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	1,032,540	450,255	445,803	832,957	402,573	899,674	-
Human Services	- Income Maintenance	4,601,071	1,132,438	10,168,598	3,344,898	608,976	1,133,525	2,902,003
	- Social Services	9,650,346	3,396,056	18,664,250	5,681,604	2,258,134	3,281,365	4,396,842
	- All Other	-	29,059	7,460,167	522,107	-	-	34,445
	- Capital Outlay	42,327	-	163,499	-	-	15,472	1,138,742
	Total Human Services	14,293,744	4,557,553	36,456,514	9,548,609	2,867,110	4,430,362	8,472,032
Health	- Current Expenditures	2,035,372	1,397,864	2,902,182	1,765,980	129,664	186,468	2,832,530
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	2,035,372	1,397,864	2,902,182	1,765,980	129,664	186,468	2,832,530
Culture and Recreation								
Libraries	- Current Expenditures	1,231,906	683,990	2,073,560	-	54,775	-	306,180
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	315,350	110,494	1,555,002	275,098	124,792	98,834	28,072
	- Capital Outlay	-	20,346	593,275	-	-	-	-
	Total Culture and Recreation	1,547,256	814,830	4,221,837	275,098	179,567	98,834	334,252
Conservation of Natural Resources	- Current Expenditures	397,848	1,712,667	4,955,496	724,390	529,456	758,727	752,449
	- Capital Outlay	-	-	-	27,108	-	-	-
	Total Conservation of Natural Resources	397,848	1,712,667	4,955,496	751,498	529,456	758,727	752,449
Housing and Economic Development	- Current Expenditures	2,787,977	169,300	918,259	-	66,150	241,835	88,654
	- Capital Outlay	-	-	125,781	-	-	-	-
	Total Housing and Economic Development	2,787,977	169,300	1,044,040	-	66,150	241,835	88,654
All Other	- Current Expenditures	-	130,150	-	450,366	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	130,150	-	450,366	-	-	-
Debt Service	- Principal Paid on Bonds	5,375,000	2,010,000	4,145,000	1,940,000	-	40,000	410,000
	- Other Long-Term Debt	-	191,862	-	224,961	288,221	30,038	-
	- Interest and Fiscal Charges	886,947	114,950	635,702	870,166	313,752	5,047	236,698
	Total Current Expenditures	58,513,295	18,828,182	110,576,572	31,589,618	10,865,410	15,058,393	22,172,308
	Total Capital Outlay	12,230,005	3,827,783	17,982,360	5,426,079	2,430,527	2,351,419	5,288,579
	Total Debt Service	6,261,947	2,316,812	4,780,702	3,035,127	601,973	75,085	646,698
	Total Expenditures	\$77,005,247	\$24,972,777	\$133,339,634	\$40,050,824	\$13,897,910	\$17,484,897	\$28,107,585
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	1,695,308	-	-	-	-
	- Governmental Funds	2,053,737	-	3,083,204	1,950,000	106,809	309,103	1,069,324
	Total Expenditures and Other Financing Uses	\$79,058,984	\$24,972,777	\$138,118,146	\$42,000,824	\$14,004,719	\$17,794,000	\$29,176,909
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$20,477,960	\$6,327,053	\$24,546,177	\$9,410,299	\$2,608,254	\$78,230	\$2,297,097
Special Revenue Funds Unrestricted Fund Balance		23,823,256	8,653,488	18,104,065	12,275,412	4,024,236	5,692,081	5,198,410
Total		\$44,301,216	\$14,980,541	\$42,650,242	\$21,685,711	\$6,632,490	\$5,770,311	\$7,495,507
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		75.7%	79.6%	38.6%	68.6%	61.0%	38.3%	33.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2013 Population Estimates)	3,460	21,442	13,821	19,075	248,095	11,136	6,558
Net Taxable Tax Capacity	\$12,189,554	\$22,785,952	\$8,357,861	\$20,425,908	\$255,977,971	\$15,068,328	\$13,517,048
2012 Tax Levy (Payable 2013)	4,705,621	11,303,245	7,849,824	11,402,142	77,357,793	7,489,422	6,879,147
REVENUES							
Taxes	\$4,707,384	\$11,608,779	\$7,885,266	\$11,335,665	\$98,104,505	\$7,581,825	\$6,789,659
Special Assessments	58,789	-	408,465	483,848	-	349,495	592,545
Licenses and Permits	13,173	260,284	82,340	221,590	4,192,039	18,834	8,826
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	230,730	21,433	172,745	-	2,223,647	97,793	14,005
Human Services	308,596	993,001	1,482,398	1,451,385	8,327,967	977,330	606,931
Disaster	896	111,256	328,004	19,813	591,947	37,727	109,846
All Other	60,787	225,491	222,821	439,943	7,039,532	181,223	152,846
Total Federal Grants	601,009	1,351,181	2,205,968	1,911,141	18,183,093	1,294,073	883,628
State Grants							
County Program Aid	111,240	717,499	693,327	672,202	6,984,949	499,197	126,466
Market Value Credits	66,288	160,539	178,505	141,033	72,521	109,402	78,511
Disparity Reduction Aid	18,577	13,709	53,186	13,652	363	5,064	10,350
Streets and Highways	4,632,348	6,828,218	4,416,594	2,768,317	9,120,225	2,876,788	1,601,028
Human Services	284,357	1,511,794	1,199,239	961,372	8,645,435	1,041,927	511,490
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	36,192	110,989	54,892	81,182	646,031	53,685	43,431
All Other	237,324	688,619	545,829	1,635,043	6,566,352	307,743	353,418
Total State Grants	5,402,808	10,054,004	7,162,397	6,299,127	32,245,035	4,913,712	2,739,570
Local Unit Grants	42,615	248,919	137,582	-	10,884,798	17,943	84,618
Total Intergovernmental Revenues	\$6,046,432	\$11,654,104	\$9,505,947	\$8,210,268	\$61,312,926	\$6,225,728	\$3,707,816
Charges for Services	823,169	1,252,044	1,108,893	1,639,070	24,497,444	1,453,742	1,193,670
Fines and Forfeits	53	4,060	19,646	9,036	395,972	11,279	19,385
Interest Earnings	20,592	(166,813)	68,330	(12,855)	6,020,323	69,193	(36,038)
All Other Revenues	294,406	558,145	1,711,717	1,089,114	2,045,550	1,205,068	427,506
Total Revenues	\$11,963,998	\$25,170,603	\$20,790,604	\$22,975,736	\$196,568,759	\$16,915,164	\$12,703,369
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	2,260,000	-	1,446,642	2,087,080
Other Long-Term Debt	-	-	-	-	-	62,561	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	2,260,000	-	1,509,203	2,087,080
Other Sources							
Transfers From - Enterprise Funds	-	15,492	-	-	-	-	-
- Governmental Funds	-	-	-	-	917,000	-	-
- Governmental Funds	-	652,625	207,110	153,094	1,084,000	5,254	80,000
Total Revenues and Other Financing Sources	\$11,963,998	\$25,838,720	\$20,997,714	\$25,388,830	\$198,569,759	\$18,429,621	\$14,870,449

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,299,251	\$3,515,277	\$3,568,436	\$4,720,046	\$33,960,030	\$2,812,594	\$2,000,033
	- Capital Outlay	-	-	-	101,109	4,955,718	833,110	-
	Total General Government	1,299,251	3,515,277	3,568,436	4,821,155	38,915,748	3,645,704	2,000,033
Public Safety	- Sheriff	871,172	2,949,795	1,659,207	2,727,372	27,880,411	1,258,966	1,066,469
	- Corrections	583,218	2,200,180	341,229	54,077	9,220,544	732,060	482,285
	- All Other	146,989	356,330	175,881	233,984	721,461	211,196	161,146
	- Capital Outlay	-	-	-	131,276	698,358	-	-
	Total Public Safety	1,601,379	5,506,305	2,176,317	3,146,709	38,520,774	2,202,222	1,709,900
Streets and Highways	- Administration	403,864	317,959	318,495	265,951	1,222,667	380,018	278,375
	- Maintenance	3,379,643	3,051,004	1,959,975	2,483,440	8,914,219	2,489,779	3,182,862
	- Construction	3,643,760	6,320,726	3,152,692	3,837,357	30,940,837	1,488,776	151,603
	- Other Capital Outlay	-	-	-	-	-	-	-
	Total Streets and Highways	7,427,267	9,689,689	5,431,162	6,586,748	41,077,723	4,358,573	3,612,840
Sanitation	- Current Expenditures	172,488	189,464	959,608	695,245	-	222,917	332,801
	- Capital Outlay	-	-	-	21,090	-	-	-
	Total Sanitation	172,488	189,464	959,608	716,335	-	222,917	332,801
Human Services	- Income Maintenance	551,547	1,427,683	1,629,826	2,115,064	9,486,624	1,063,140	675,866
	- Social Services	785,117	3,239,151	3,481,415	3,245,879	13,881,536	3,660,309	1,449,231
	- All Other	-	-	380,079	-	9,011,115	-	-
	- Capital Outlay	-	-	-	-	55,641	-	-
	Total Human Services	1,336,664	4,666,834	5,491,320	5,360,943	32,434,916	4,723,449	2,125,097
Health	- Current Expenditures	76,785	1,173,659	1,026,123	1,252,547	16,404,710	479,202	898,621
	- Capital Outlay	-	-	-	-	10,539	-	-
	Total Health	76,785	1,173,659	1,026,123	1,252,547	16,415,249	479,202	898,621
Culture and Recreation								
Libraries	- Current Expenditures	38,218	141,500	82,494	241,216	6,275,675	578,858	46,580
	- Capital Outlay	-	-	-	-	103,214	-	-
Parks and Recreation	- Current Expenditures	18,986	106,190	1,503,041	293,610	2,080,897	86,654	24,653
	- Capital Outlay	-	-	-	-	134,709	-	-
	Total Culture and Recreation	57,204	247,690	1,585,535	534,826	8,594,495	665,512	71,233
Conservation of Natural Resources	- Current Expenditures	320,091	281,482	194,417	785,861	69,492	351,069	443,088
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	320,091	281,482	194,417	785,861	69,492	351,069	443,088
Housing and Economic Development	- Current Expenditures	5,575	361,757	-	-	8,364,782	107,694	2,000
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	5,575	361,757	-	-	8,364,782	107,694	2,000
All Other	- Current Expenditures	-	-	-	-	-	470,037	-
	- Capital Outlay	-	-	-	2,140,625	-	-	-
	Total All Other	-	-	-	2,140,625	-	470,037	-
Debt Service	- Principal Paid on Bonds	100,000	565,000	-	495,000	27,905,000	225,000	235,000
	- Other Long-Term Debt	40,644	332,501	-	-	251,371	116,661	-
	- Interest and Fiscal Charges	85,798	767,818	-	75,119	6,767,873	125,765	136,901
	Total Current Expenditures	8,652,944	19,311,431	17,280,226	19,114,292	147,494,163	14,904,493	11,044,010
	Total Capital Outlay	3,643,760	6,320,726	3,152,692	6,231,457	36,899,016	2,321,886	151,603
	Total Debt Service	226,442	1,665,319	-	570,119	34,924,244	467,426	371,901
	Total Expenditures	\$12,523,146	\$27,297,476	\$20,432,918	\$25,915,868	\$219,317,423	\$17,693,805	\$11,567,514
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	285,556
Transfers To	- Enterprise Funds	-	-	-	-	778,041	-	-
	- Governmental Funds	-	652,625	207,110	153,094	1,084,000	5,254	80,000
	Total Expenditures and Other Financing Uses	\$12,523,146	\$27,950,101	\$20,640,028	\$26,068,962	\$221,179,464	\$17,699,059	\$11,933,070
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,911,960	\$9,703,916	\$2,759,859	\$4,835,856	\$71,425,735	\$4,238,298	\$2,338,397
Special Revenue Funds Unrestricted Fund Balance		2,493,344	1,895,554	5,819,630	6,439,269	909,422	4,120,902	5,982,445
Total		\$5,405,304	\$11,599,470	\$8,579,489	\$11,275,125	\$72,335,157	\$8,359,200	\$8,320,842
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.5%	60.1%	49.6%	59.0%	49.0%	56.1%	75.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2013 Population Estimates)	51,362	128,459	10,150	5,417,838
Net Taxable Tax Capacity	\$38,433,725	\$113,943,255	\$19,941,813	\$5,596,545,874
2012 Tax Levy (Payable 2013)	15,914,260	50,547,336	8,631,565	2,522,217,692
REVENUES				
Taxes	\$16,013,529	\$51,614,451	\$8,508,196	\$2,859,254,472
Special Assessments	301,673	274,501	749,571	53,985,692
Licenses and Permits	282,522	283,929	41,361	31,661,164
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	139,075	4,038,118	725,278	117,413,296
Human Services	2,413,075	4,658,579	762,820	383,151,923
Disaster	81,648	50,769	51,671	19,935,141
All Other	631,260	291,918	123,960	122,914,045
Total Federal Grants	3,265,058	9,039,384	1,663,729	643,414,405
State Grants				
County Program Aid	2,026,373	4,214,434	175,105	165,512,804
Market Value Credits	165,436	269,411	147,940	13,365,071
Disparity Reduction Aid	40,774	5,391	43,185	9,784,983
Streets and Highways	6,921,784	11,745,962	2,984,984	630,744,511
Human Services	3,434,466	6,768,894	848,820	318,110,406
PERA Aid	54,309	81,912	15,548	8,037,858
Police Aid	144,769	977,793	63,940	18,659,702
All Other	911,395	2,284,923	368,401	213,076,946
Total State Grants	13,699,306	26,348,720	4,647,923	1,377,292,281
Local Unit Grants	312,595	609,691	102,823	164,818,449
Total Intergovernmental Revenues	\$17,276,959	\$35,997,795	\$6,414,475	\$2,185,525,135
Charges for Services	3,461,637	16,124,816	809,278	610,122,301
Fines and Forfeits	32,707	251,858	3,665	7,691,877
Interest Earnings	138,396	(560,471)	84,929	(19,574,038)
All Other Revenues	1,045,988	1,954,315	370,089	186,906,465
Total Revenues	\$38,553,411	\$105,941,194	\$16,981,564	\$5,915,573,068
Other Financing Sources				
Borrowing				
Bonds Issued	-	-	-	398,026,322
Other Long-Term Debt	-	1,570,669	108,423	11,499,575
Short-Term Debt	-	-	-	-
Total Borrowing	-	1,570,669	108,423	409,525,897
Other Sources	11,241	100,611	15,450	3,475,600
Transfers From - Enterprise Funds	-	-	-	9,521,170
- Governmental Funds	168,679	1,239,075	-	170,153,599
Total Revenues and Other Financing Sources	\$38,733,331	\$108,851,549	\$17,105,437	\$6,508,249,334

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,969,141	\$20,555,619	\$3,168,009	\$955,369,514
	- Capital Outlay	-	10,796	-	69,843,456
	Total General Government	7,969,141	20,566,415	3,168,009	1,025,212,970
Public Safety	- Sheriff	4,261,196	17,517,348	1,191,488	524,403,146
	- Corrections	2,863,535	7,329,151	1,294,855	435,011,623
	- All Other	203,989	1,612,339	389,817	67,206,315
	- Capital Outlay	-	-	-	44,449,573
	Total Public Safety	7,328,720	26,458,838	2,876,160	1,071,070,657
Streets and Highways	- Administration	453,620	568,276	205,993	55,503,860
	- Maintenance	3,518,726	6,384,127	2,490,933	424,942,234
	- Construction	6,158,854	18,470,339	3,171,689	650,926,318
	- Other Capital Outlay	-	-	-	28,410,417
	Total Streets and Highways	10,131,200	25,422,742	5,868,615	1,159,782,829
Sanitation	- Current Expenditures	1,335,882	421,461	138,203	88,456,263
	- Capital Outlay	-	-	-	1,226,070
	Total Sanitation	1,335,882	421,461	138,203	89,682,333
Human Services	- Income Maintenance	3,861,748	5,664,852	1,109,163	466,553,127
	- Social Services	7,815,298	14,228,153	2,918,790	1,021,111,893
	- All Other	140,496	-	-	42,758,160
	- Capital Outlay	-	-	-	7,103,368
	Total Human Services	11,817,542	19,893,005	4,027,953	1,537,526,548
Health	- Current Expenditures	2,273,139	3,524,909	211,658	288,447,687
	- Capital Outlay	-	-	-	716,542
	Total Health	2,273,139	3,524,909	211,658	289,164,229
Culture and Recreation					
Libraries	- Current Expenditures	219,684	-	74,086	131,227,833
	- Capital Outlay	-	-	-	17,502,086
Parks and Recreation	- Current Expenditures	109,589	3,103,189	161,601	64,957,918
	- Capital Outlay	-	1,155,750	-	29,550,865
	Total Culture and Recreation	329,273	4,258,939	235,687	243,238,702
Conservation of Natural Resources	- Current Expenditures	560,385	635,514	1,557,913	98,824,686
	- Capital Outlay	-	-	-	909,989
	Total Conservation of Natural Resources	560,385	635,514	1,557,913	99,734,675
Housing and Economic Development	- Current Expenditures	34,744	100,000	51,698	193,620,790
	- Capital Outlay	-	-	-	30,230,994
	Total Housing and Economic Development	34,744	100,000	51,698	223,851,784
All Other	- Current Expenditures	-	-	-	19,887,547
	- Capital Outlay	-	-	-	3,108,442
	Total All Other	-	-	-	22,995,989
Debt Service	- Principal Paid on Bonds	980,000	2,265,000	180,000	325,405,734
	- Other Long-Term Debt	6,921	538,986	127,472	18,344,546
	- Interest and Fiscal Charges	220,742	2,453,539	89,021	112,252,670
	Total Current Expenditures	35,621,172	81,644,938	14,964,207	4,878,282,596
	Total Capital Outlay	6,158,854	19,636,885	3,171,689	883,978,120
	Total Debt Service	1,207,663	5,257,525	396,493	456,002,950
	Total Expenditures	\$42,987,689	\$106,539,348	\$18,532,389	\$6,218,263,666
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	1,480,000	-	51,441,772
Other Uses		-	-	-	4,024,376
Transfers To	- Enterprise Funds	-	-	-	23,698,547
	- Governmental Funds	168,679	1,239,075	-	168,737,362
	Total Expenditures and Other Financing Uses	\$43,156,368	\$109,258,423	\$18,532,389	\$6,466,165,723
Unreserved Fund Balance					
General Fund Unrestricted Fund Balance		\$12,488,055	\$30,172,233	\$4,312,001	\$1,288,364,648
Special Revenue Funds Unrestricted Fund Balance		10,869,896	15,867,324	7,188,379	1,128,680,648
Total		\$23,357,951	\$46,039,557	\$11,500,380	\$2,417,045,296
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		65.6%	56.4%	76.9%	49.5%