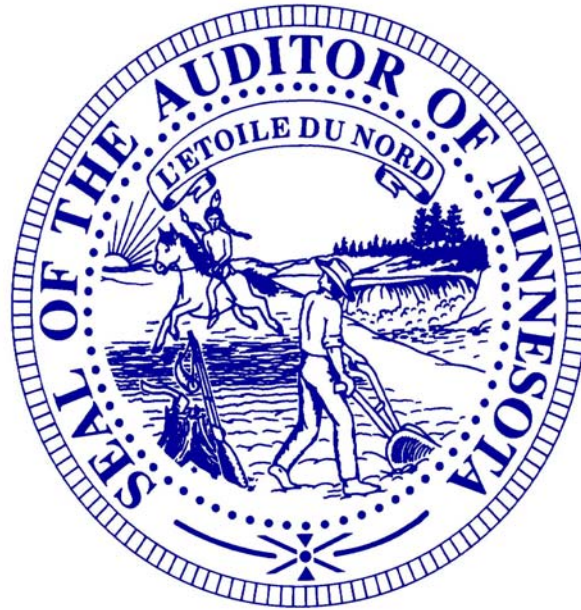


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2010 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

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2010 Revenues, Expenditures, and Debt



April 23, 2012

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2010.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The revenues, expenditures and debt of these funds are summarized in Table 1. Table 2 presents the data by each individual county.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate primarily from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Table 3.

Table 4 lists by county the bonded and other long-term debt outstanding as of December 31, 2010. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2009 and 2010 unreserved fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2009 to 2010, and a comparison of 2010 unreserved fund balances to total current expenditures. Appendix A provides a more detailed discussion of fund balances.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database can be accessed through the Office of the State Auditor's website at: <http://www.auditor.state.mn.us>.¹

¹The direct link to the comparison tool is: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

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Executive Summary

Current Trends

- Minnesota county revenues totaled \$5.8 billion in 2010. This represents an increase of \$75.1 million or 1.3 percent over 2009. Increased revenue from taxes, federal grants, and charges for services helped offset decreases in state grants, interest earnings, and all other revenues (pg. 5).
- Counties reported total expenditures of \$6.0 billion in 2010. This represents an increase of \$161.4 million, or 2.8 percent, over total expenditures in 2009 (pg. 9).
- In 2010, Minnesota counties reported outstanding long-term debt of \$3.5 billion.² This represents an increase of 3.4 percent over long-term debt reported in 2009. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$225.6 million was other long-term debt (pg. 13).
- The operating income of Minnesota county enterprises totaled \$34.9 million in 2010. This represents an increase of 555.9 percent over the operating income of \$5.3 million reported in 2009. The net income of county enterprises totaled \$56.1 million in 2010. This represents an increase of 106.5 percent over 2009 (pg. 14).
- In 2010, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled \$2.3 billion. This represents an increase of 3.7 percent over 2009 unreserved fund balances. The average unreserved fund balances as a percent of current expenditures for counties decreased from 48.3 percent in 2009 to 47.2 percent in 2010 (pg. 15).

Ten-Year Trends

- In actual dollars, total revenues rose 33.9 percent from 2001 to 2010. When converted to constant dollars, there was a decrease of 4.9 percent over this period³ (pg. 6).
- Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 45.6 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 24.2 percent (pg. 7).
- When adjusted for inflation, total county expenditures decreased 2.8 percent from 2001 to 2010. In actual dollars, expenditures increased 36.9 percent (pg. 10).
- When adjusted for inflation, outstanding long-term indebtedness grew 53.8 percent between 2001 and 2010. In actual dollars, long-term debt increased 116.6 percent over this period (pg. 13).

²Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

³Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2001 as the base year.

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Comparison and Overview

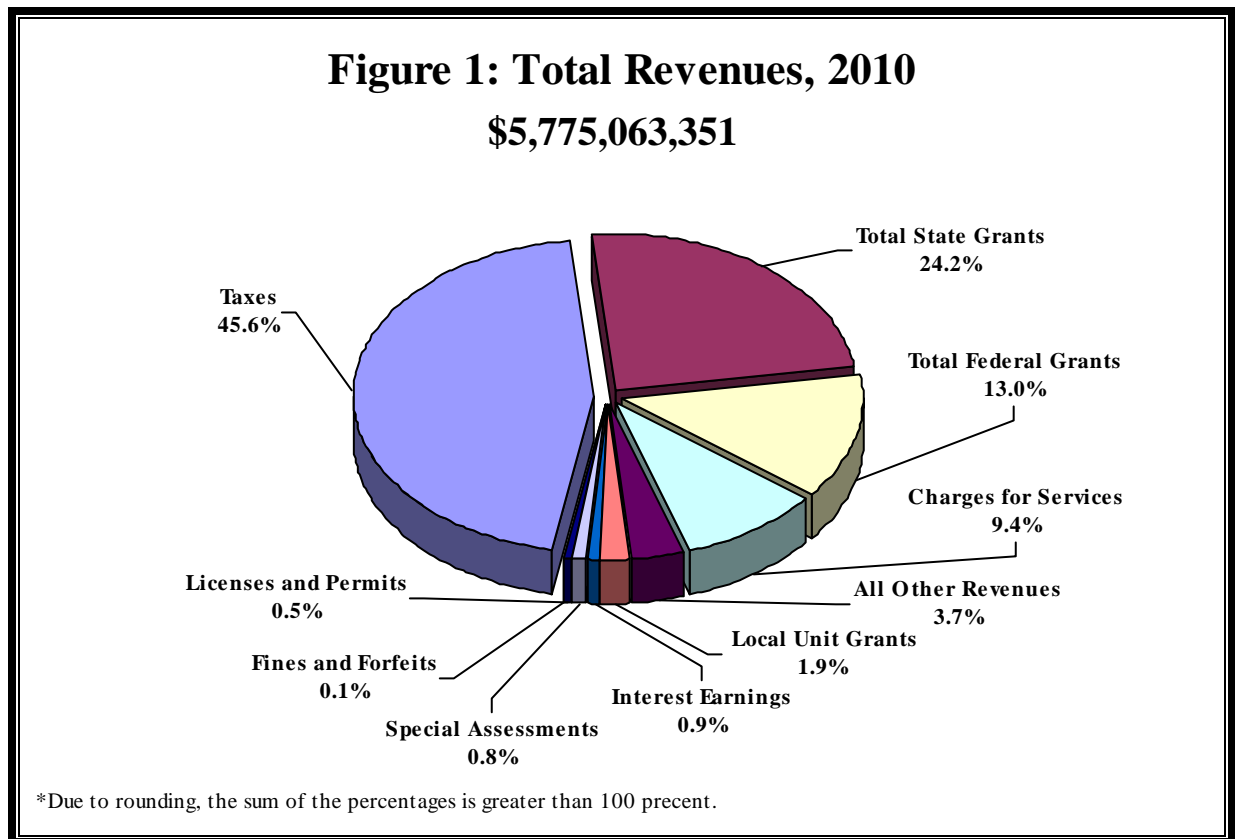
Governmental Fund Revenues

Current and Five-Year Trends

Minnesota county revenues totaled \$5.8 billion in 2010. This represents an increase of \$75.1 million or 1.3 percent over 2009. Increased revenue from taxes, federal grants, and charges for services helped offset decreases in state grants, interest earnings, and all other revenues. Tax revenues, which increased \$86.3 million or 3.4 percent between 2009 and 2010, showed the largest dollar increase. State grants, which decreased \$48.8 million or 3.4 percent, had the largest dollar decrease.

Taxes and state grants were the most significant sources of county revenues, accounting for 69.8 percent of total revenues in 2010. The next two largest sources of revenues for counties are federal grants and charges for services. In 2010, federal grants accounted for 13.0 percent of total revenues, compared to 12.5 percent in 2009. Charges for services accounted for 9.4 percent of total revenues in 2010, compared to 9.2 percent in 2009.

Figure 1 shows the relative shares of total governmental revenues by source.

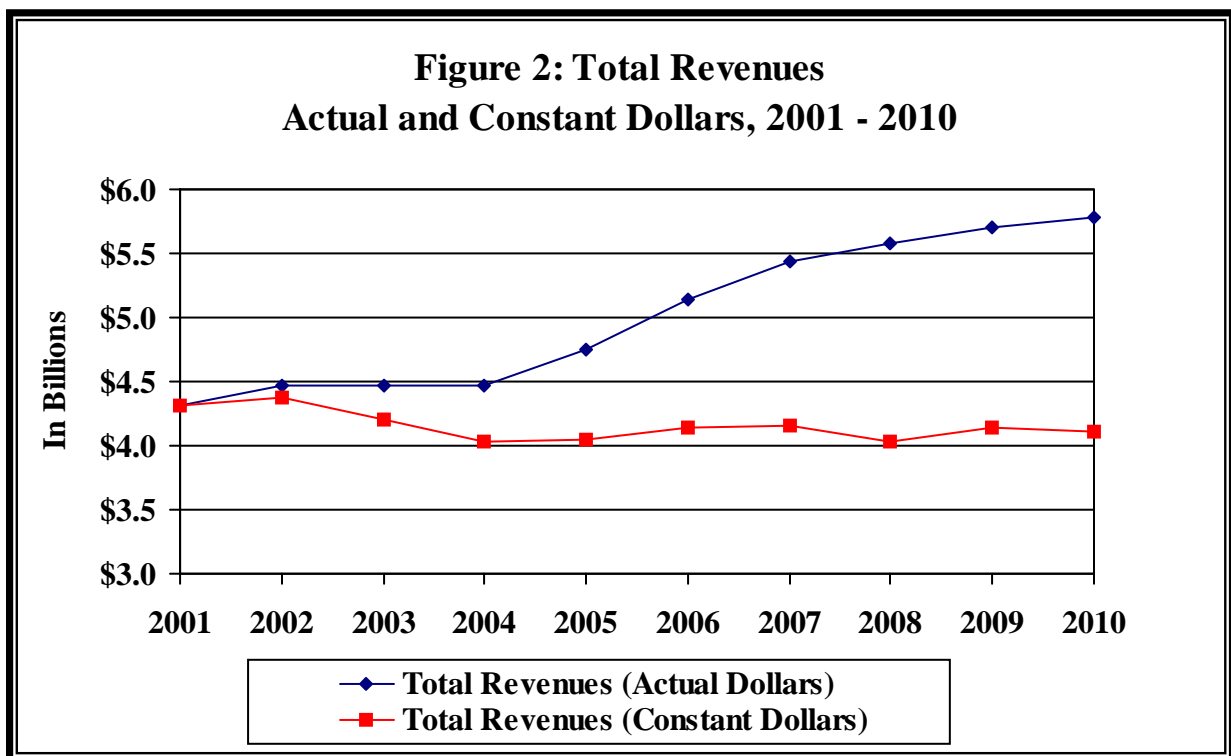


Between 2009 and 2010, most categories of county revenue grew modestly or declined. The categories of revenues that showed growth were: local grants (11.4 percent), special assessments (5.7 percent), charges for services (3.8 percent), taxes (3.4 percent), and licenses and permits (0.2 percent).

Two categories of revenues showed steep declines between 2009 and 2010. Interest earnings declined 24.4 percent and fines and forfeits declined 10.0 percent. Interest earnings were down in all but 12 of the 87 counties due to the poor market conditions in 2010. Other sources of county revenues that declined between 2009 and 2010 were all other revenues (-6.7 percent) and state grants (-3.4 percent).

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2001 to 2010. In actual dollars, total revenues rose 33.9 percent from 2001 to 2010. When converted to constant dollars, there was a decrease of 4.9 percent over this period.⁴ An examination of the trend in constant dollars shows that 2010 total revenues were slightly less than in 2001.



⁴Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2001 as the base year.

Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Figure 3 below shows how the composition of primary sources of revenue for counties changed from 2001 to 2010.

This analysis illustrates some of the structural changes within county revenues in recent years. Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 45.6 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 24.2 percent. Since 2007, the reclassification of certain state human service grants to federal human services grants as well as the addition of American Recovery and Reinvestment Act funds increased the percent of total revenues derived from federal grants from 9.0 percent in 2007 to 13.0 percent in 2010.

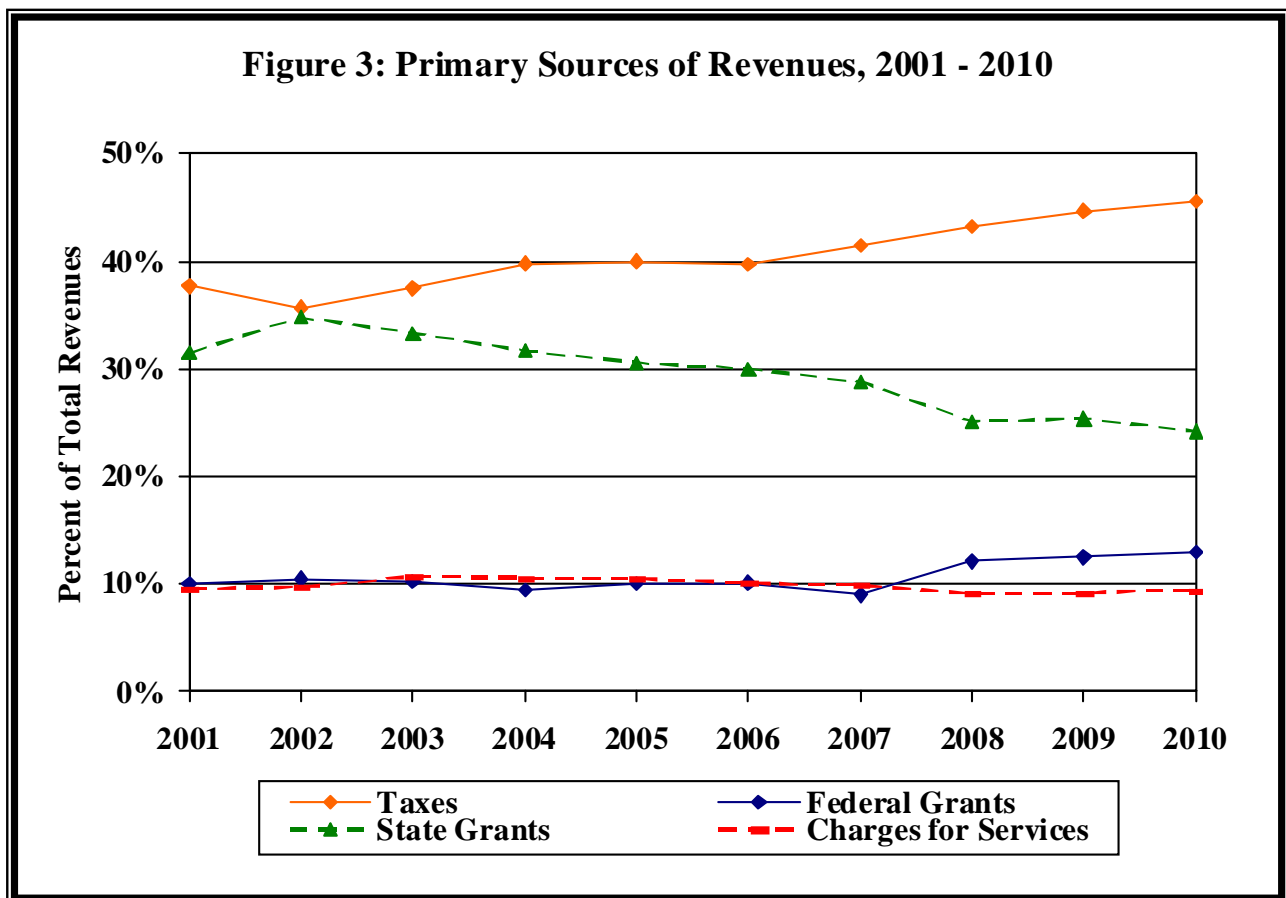


Table 1a below shows the ten-year trend in revenues in constant dollars. The table breaks down the trend into two five-year segments as well as the overall ten-year trend.

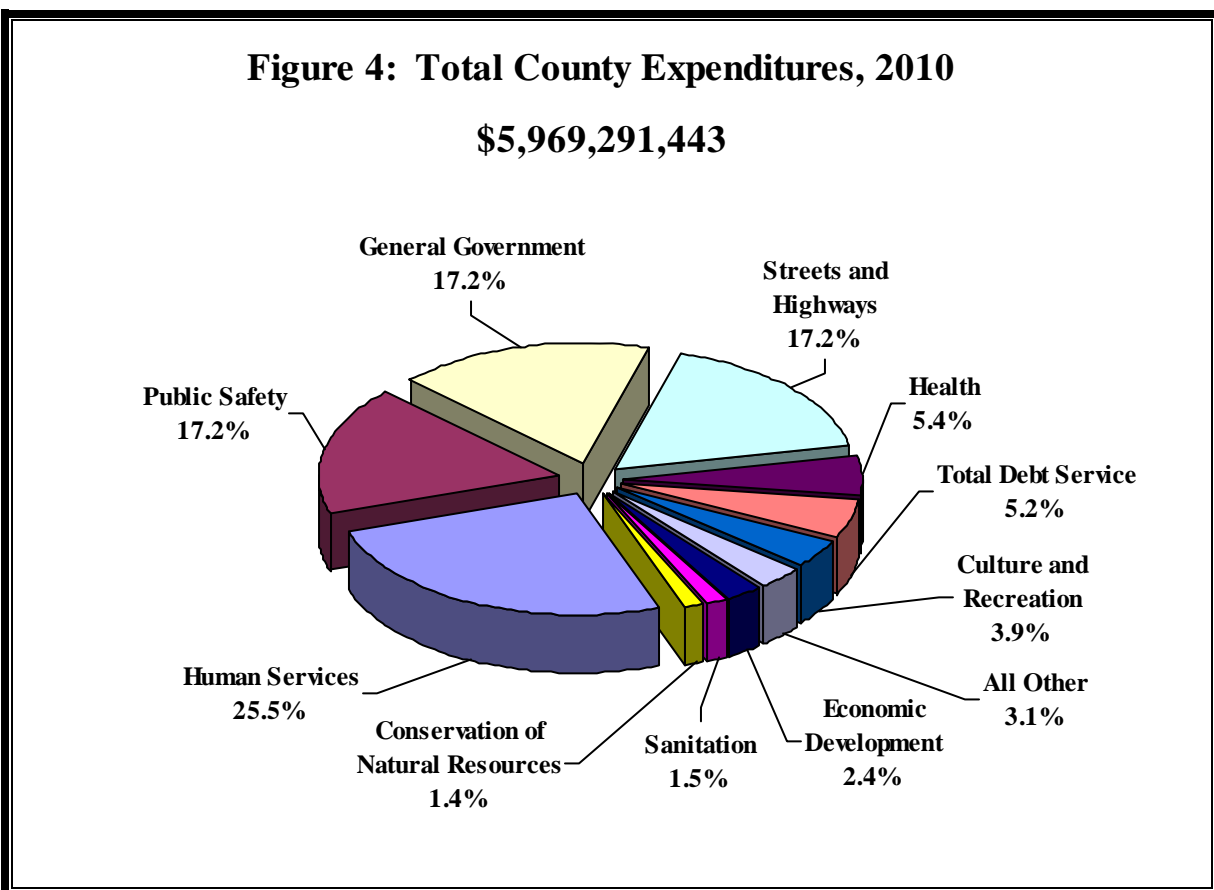
Revenues	2001	2005	2006	2010	2001 - 05 5-Year Change	2006 - 10 5-Year Change	10-Year Change
Taxes	\$1,624,230,440	\$1,618,814,310	\$1,644,865,996	\$1,870,150,035	-0.3%	13.7%	15.1%
Special Assessments	28,009,005	30,767,710	29,719,068	31,016,458	9.8%	4.4%	10.7%
Licenses and Permits	20,956,192	24,666,568	22,522,367	18,559,858	17.7%	-17.6%	-11.4%
Total Federal Grants	431,772,775	405,412,662	420,731,351	532,150,023	-6.1%	26.5%	23.2%
Total State Grants	1,360,247,193	1,239,067,210	1,244,952,689	992,135,728	-8.9%	-20.3%	-27.1%
Local Unit Grants	48,674,200	43,594,612	56,194,023	78,501,286	-10.4%	39.7%	61.3%
Charges for Services	412,807,139	422,681,130	418,676,154	385,896,542	2.4%	-7.8%	-6.5%
Fines and Forfeits	20,636,547	8,542,309	6,719,061	5,435,156	-58.6%	-19.1%	-73.7%
Interest Earnings	149,327,806	74,926,148	130,377,155	35,614,594	-49.8%	-72.7%	-76.2%
All Other Revenues	217,155,999	175,387,816	170,557,799	152,242,109	-19.2%	-10.7%	-29.9%
Total Revenues	<u>\$4,313,817,296</u>	<u>\$4,043,860,474</u>	<u>\$4,145,315,664</u>	<u>\$4,101,701,789</u>	-6.3%	-1.1%	-4.9%

Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$6.0 billion in 2010. This represents an increase of \$161.4 million, or 2.8 percent, over total expenditures in 2009. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2009 and 2010, current expenditures increased 6.0 percent to \$4.8 billion; capital outlays decreased 9.9 percent to \$842.2 million; and debt service decreased 6.1 percent to \$309.2 million.

Figure 4 provides a breakdown of total county expenditures in 2010. Expenditures on human services, which represent 25.5 percent of total county expenditures, is the largest category of county expenditures. Since 2006, human services expenditures as a percentage of total expenditures have decreased from 29.4 percent in 2006 to 25.5 in 2010. Public safety, general government, and streets and highways follow as the next three largest categories of total expenditures for counties, each accounting for 17.2 percent of total county expenditures in 2010.

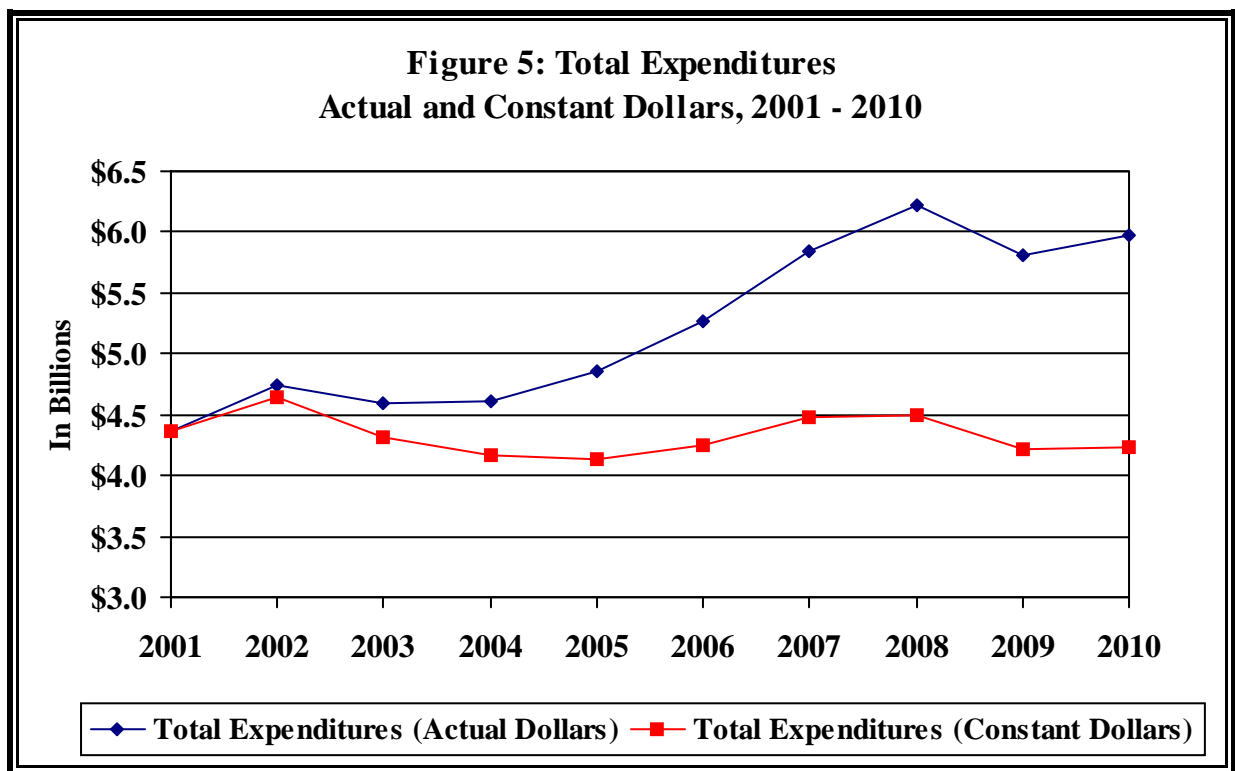


Counties decreased spending on six categories of expenditures while increasing spending on five between 2009 and 2010. The two categories with the largest decreases were housing and economic development and debt service, which declined 8.4 percent and 6.1 percent, respectively.

The category of expenditures that showed the largest dollar and percentage increase in 2010 was all other expenditures. The all other expenditures category, which accounts for activities not classified elsewhere, increased \$129.2 million, or 231.0 percent, between 2009 and 2010. This large increase reflects a loan by Hennepin County to the Counties Transit Improvement Board (CTIB). In 2010, the County assisted the Counties Transit Improvement Board (CTIB) in obtaining more favorable financing terms by issuing \$102.8 million of sales tax revenue bonds and loaning the proceeds to CTIB. CTIB will repay the County from sales tax revenues equal to the bond debt service paid by the County.

Ten-Year Trends

When adjusted for inflation, total county expenditures decreased 2.8 percent from 2001 to 2010.⁵ In actual dollars, expenditures increased 36.9 percent. Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 2001 to 2010.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were human services, streets and highways, public safety, and general governmental expenditures. Together these four expenditure categories account for almost eighty-percent of all county expenditures. Although spending for human services is still the most significant category of county expenditures, its contribution to total expenditures has gradually declined from 32.7 percent in 2001 to 25.5 percent in 2010. In contrast, the percentage of total expenditures allocated to public safety has grown from 15.2 percent in 2001 to 17.2 percent in 2010.

⁵Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2001 as the base year.

Figure 6 illustrates the changing composition of county expenditures. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

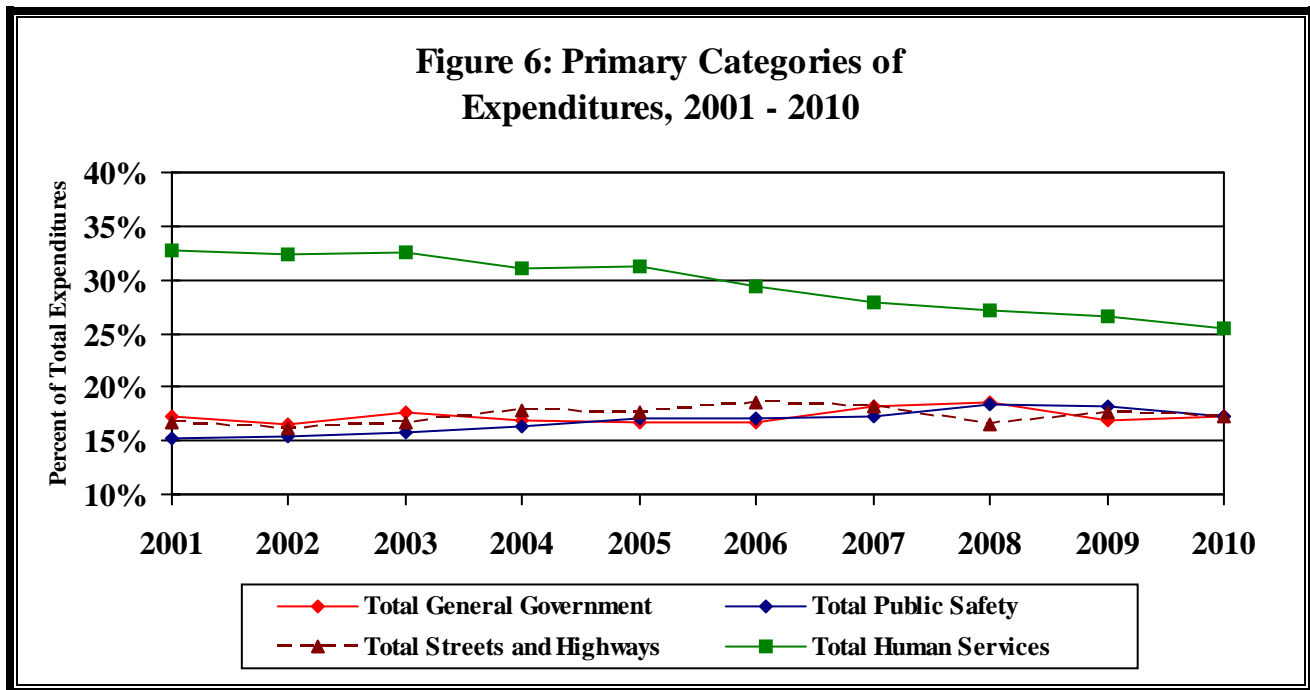


Table 2a: County Expenditures Summary (Constant Dollars), 2001 - 2010

Expenditures	2001	2005	2006	2010	2001 - 05	2006 - 10	10-Year Change
					5-Year Change	5-Year Change	
General Government	\$750,882,581	\$690,240,059	\$709,824,267	\$730,018,401	-8.1%	2.8%	-2.8%
Public Safety	663,558,389	702,507,517	726,625,519	730,652,117	5.9%	0.6%	10.1%
Streets and Highways	728,114,537	729,393,697	790,952,271	729,146,900	0.2%	-7.8%	0.1%
Sanitation	76,936,442	73,195,006	77,528,801	62,059,754	-4.9%	-20.0%	-19.3%
Human Services	1,423,783,552	1,288,363,290	1,249,943,291	1,081,545,397	-9.5%	-13.5%	-24.0%
Health	200,110,971	155,855,071	168,177,970	228,704,723	-22.1%	36.0%	14.3%
Culture and Recreation	133,564,754	130,822,927	129,854,728	167,444,906	-2.1%	28.9%	25.4%
Cons. of Natural Resources	67,683,751	63,422,151	68,487,049	59,199,592	-6.3%	-13.6%	-12.5%
Housing and Econ. Dev.	98,911,169	100,958,818	101,421,660	99,848,613	2.1%	-1.6%	0.9%
All Other	42,712,223	4,062,323	43,045,118	131,456,480	-90.5%	205.4%	207.8%
Total Debt Service	174,056,365	189,690,894	188,840,219	219,574,166	9.0%	16.3%	26.2%
Total Expenditures	\$4,360,314,734	\$4,128,511,753	\$4,254,700,893	\$4,239,651,048	-5.3%	-0.4%	-2.8%
Total Current Expenditures	\$3,555,578,641	\$3,330,261,352	\$3,318,712,816	\$3,421,945,022	-6.3%	3.1%	-3.8%
Total Capital Outlay	630,679,728	608,559,507	747,147,858	598,131,861	-3.5%	-19.9%	-5.2%
Total Debt Service	174,056,365	189,690,894	188,840,219	219,574,166	9.0%	16.3%	26.2%
Total Expenditures	\$4,360,314,734	\$4,128,511,753	\$4,254,700,893	\$4,239,651,048	-5.3%	-0.4%	-2.8%

Capital Outlay Expenditures

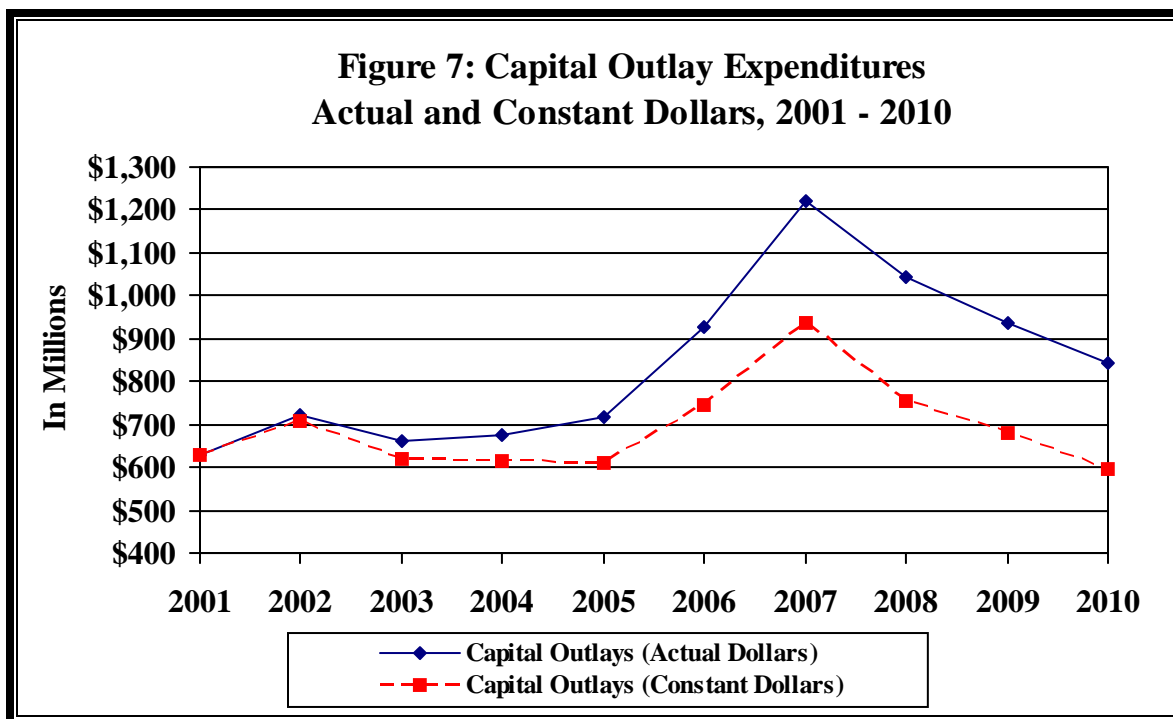
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays decreased \$92.1 million, or 9.9 percent, from 2009 to 2010 to total \$842.2 million. Large decreases in the categories of public safety and streets and highways accounted for \$72.6 million of the decrease.

The largest category of capital outlay expenditures in 2010 was streets and highways, which represented 74.5 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 11.5 percent and 5.1 percent of total capital outlays, respectively.

Three categories of capital outlay expenditures increased between 2009 and 2010. The three categories were conservation of natural resources (238.2 percent), sanitation (152.7 percent), and human services (8.1 percent). While the increases were large, these categories of capital expenditures account for just 1.5 percent of all capital outlays thus, making their impact minimal.

Several categories of capital outlay expenditures showed double-digit decreases including: health (-86.3 percent), housing and economic development (-72.3 percent), public safety (-47.3 percent), all other (-18.7 percent), and culture and recreation (-15.3 percent).

In actual dollars, capital outlay expenditures increased 33.5 percent from 2001 to 2010. Capital expenditures in constant dollars decreased 5.2 percent over this period. Figure 7 below shows capital outlays in actual and constant dollars from 2001 to 2010.



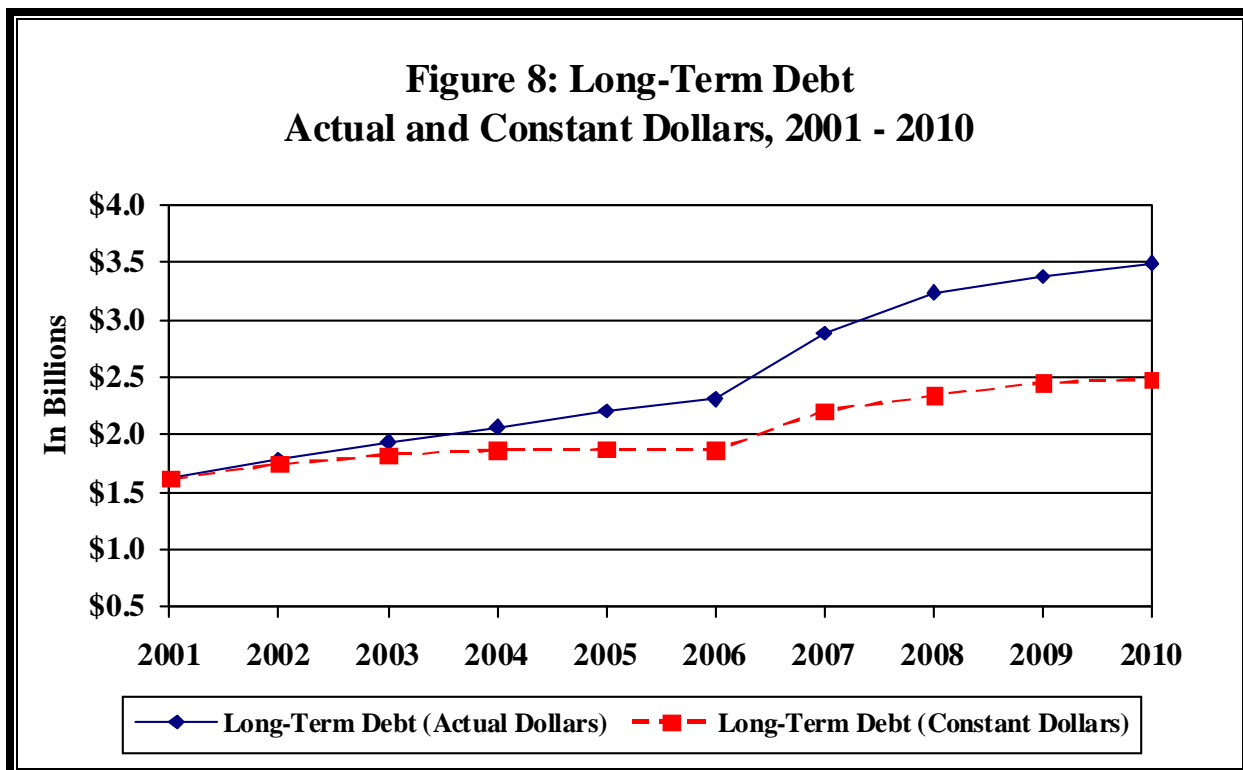
Outstanding Long-Term Indebtedness

Current and Five-Year Trends

Counties incur long-term debt through the financing of capital projects such as the construction of government buildings, bridges, and other infrastructure improvements. In 2010, Minnesota counties reported outstanding long-term debt of \$3.5 billion.⁶ This represents an increase of 3.4 percent over long-term debt reported in 2009. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$225.6 million was other long-term debt.

Ten-Year Trends

An analysis of outstanding long-term debt since 2001 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 53.8 percent between 2001 and 2010. In actual dollars, long-term debt increased 116.6 percent over this period. When compared to the 4.9 percent decrease in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures.⁷ Also, because counties are generally restricted from borrowing for expenditures other than capital outlays, it is likely that counties are relying more on borrowing to finance these projects than in the past.



⁶Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

⁷Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

Public Service Enterprises

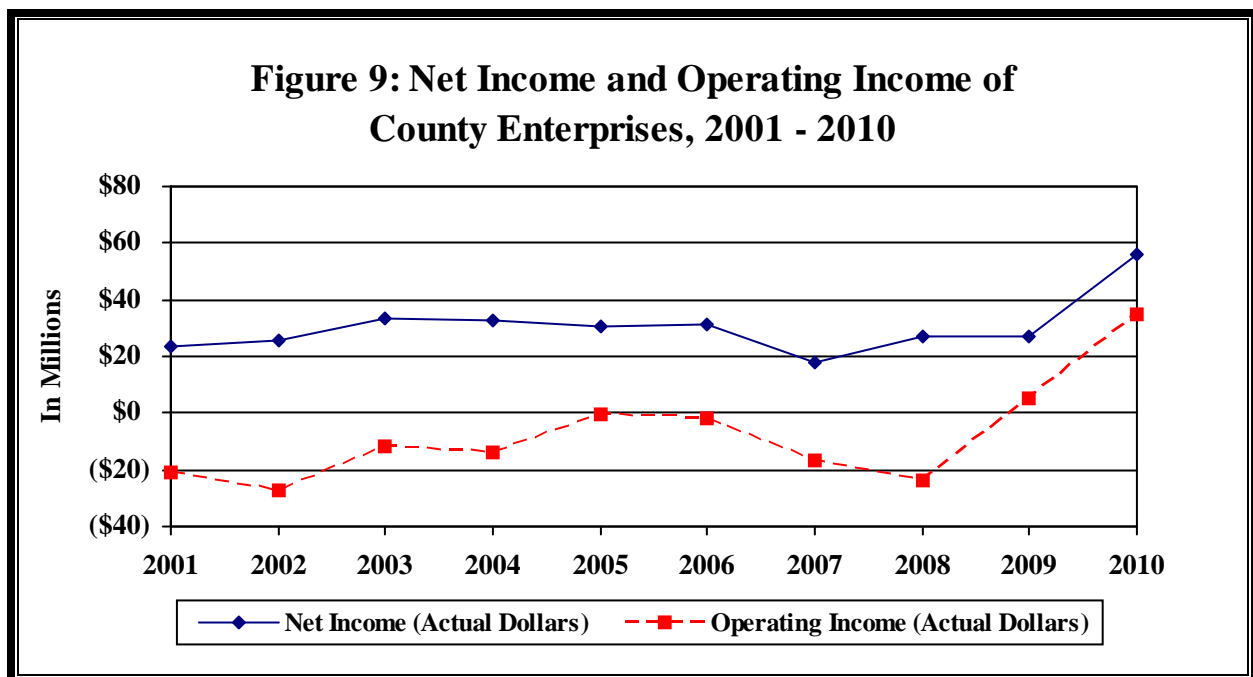
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information than governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. Many public enterprises, however, do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and non-operating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are housing and redevelopment authorities, hospitals/nursing homes, and solid waste facilities.

Current Trends

The operating income of Minnesota county enterprises totaled \$34.9 million in 2010. This represents an increase of 555.9 percent over the operating income of \$5.3 million reported in 2009. The net income of county enterprises totaled \$56.1 million in 2010. This represents an increase of 106.5 percent over 2009. The large increases in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). Between 2009 and 2010, operating income and net income for HCMC increased \$31.6 million and \$32.3 million, respectively.

Ten-Year Trends

Figure 9 shows net income and operating income in actual dollars from 2001 to 2010. The gap between the operating income line and the net income line is the amount counties used to supplement operating revenues with non-operating revenues.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain unreserved fund balances for several reasons. Counties need unreserved fund balances at the end of the fiscal year to meet expenditures occurring in the first five months of the next fiscal year, before the property tax and state grant and aid payments are received. In addition, counties maintain contingency funds for unforeseen fiscal needs and emergencies. Also, some counties put aside funds for future capital improvements and purchases to limit or avoid incurring debt through the issuance of bonds to finance capital improvement projects.

Current and Five-Year Trends

In 2010, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled \$2.3 billion. This represents an increase of 3.7 percent over 2009 unreserved fund balances. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unreserved fund balances as a percent of current expenditures for counties decreased from 48.3 percent in 2009 to 47.2 percent in 2010. The ratio decreased because there was a 6.0 percent increase in current expenditures compared to a 3.7 percent increase in unreserved fund balances. When current expenditures grow faster than unreserved fund balances, the unreserved fund balance to total current expenditures ratio falls. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 16.8 percent (Blue Earth County) to 115.9 percent (Cass County).

The Office of the State Auditor recommends that counties maintain an unreserved fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁸ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Because fund balances are an indicator of financial health, a very low fund balance is generally a greater concern than a high fund balance. Counties should have policies regarding fund balance levels to guide financial decisions, as well as to provide a way for officials and the public to evaluate fund balances.⁹

Ten-Year Trends

As shown in Figure 10 on the following page, unreserved fund balances increased steadily from 2001 to 2010. During years when county unreserved fund balances grew at a faster rate than current expenditures, the unreserved fund balances as a percent of current expenditures average increased. During years when current expenditures grew at a faster pace than unreserved fund balances, the percentage decreased. Figure 11 on the following page shows the trend in unreserved fund balances as a percent of current expenditures between 2001 and 2010.

⁸ Due to data limitations, this analysis uses current expenditures when examining unreserved fund balance levels as a proxy for operating expenditures.

⁹ The Office of the State Auditor has issued two Statements of Position (SOP) on Local Government Fund Balances. See: http://www.auditor.state.mn.us/other/Statements/fundbalances_preGASB54_1012_statement.pdf and http://www.auditor.state.mn.us/other/Statements/fundbalances_postGASB54_1012_statement.pdf.

Figure 10: Unreserved Fund Balances and Total Current Expenditures, 2001 - 2010

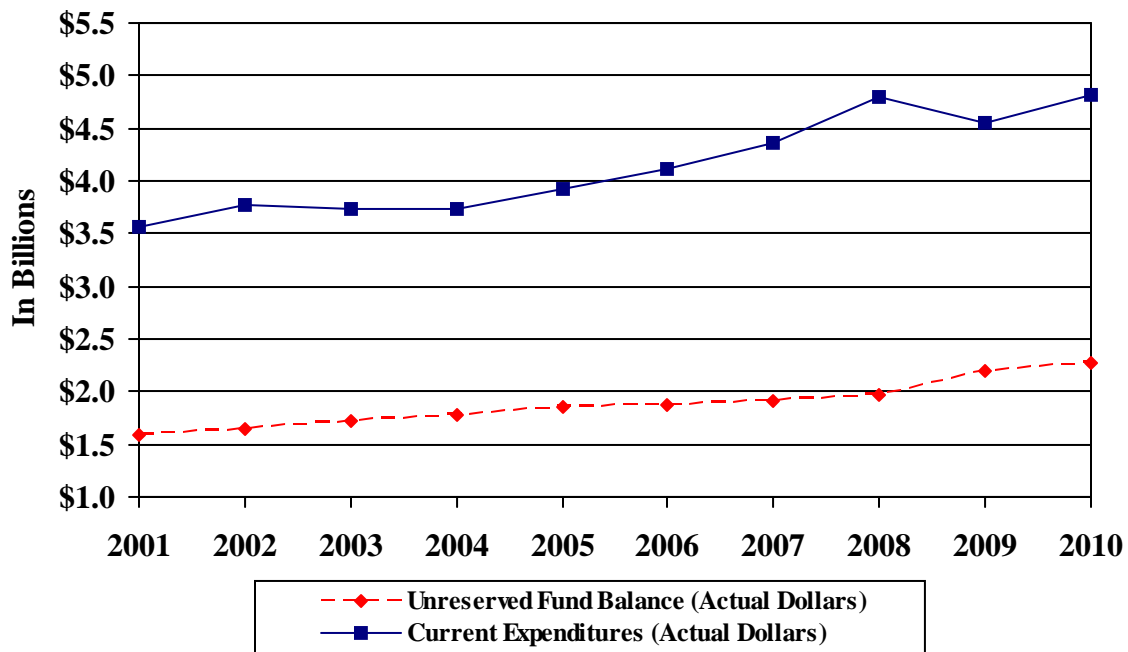
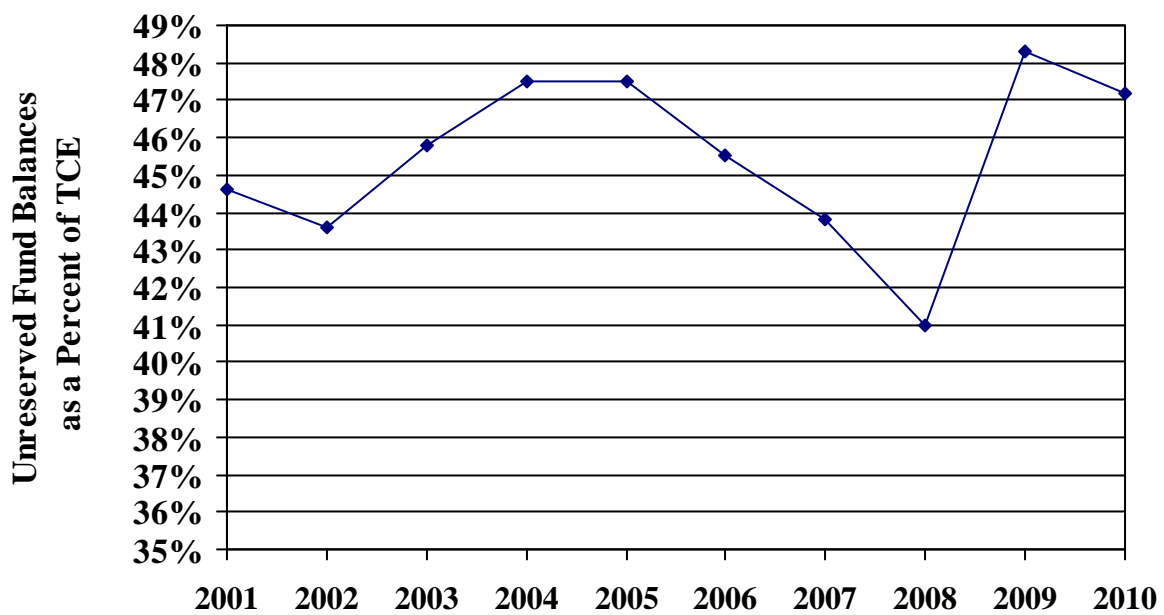


Figure 11: Unreserved Fund Balances as a Percent of Total Current Expenditures (TCE), 2001 - 2010



GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2006 through 2010

	<u>2006</u>		<u>2007</u>		<u>2008</u>		<u>2009</u>		<u>2010</u>		2009/2010	5-Year
											% Increase	Change
											[Decrease]	
Population (2010 Census) [1]	5,231,106		5,263,610		5,287,976		5,300,942		5,303,925		0.1%	1.4%
Net Taxable Tax Capacity	\$4,965,811,083		\$5,550,759,977		\$6,031,110,429		\$6,245,966,691		\$6,294,461,241		0.8%	26.8%
2009 Net Tax Levy (Collectible in 2010)	1,996,915,713		2,139,474,317		2,278,321,992		2,399,745,350		2,456,210,445		2.4%	23.0%
REVENUES												
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$2,036,778,986	39.7%	\$2,253,432,966	41.5%	\$2,415,098,571	43.3%	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	3.4%	29.3%
Special Assessments	36,800,064	0.7%	39,284,285	0.7%	40,216,157	0.7%	41,317,736	0.7%	43,670,169	0.8%	5.7%	18.7%
Licenses and Permits	27,888,645	0.5%	27,117,394	0.5%	26,131,677	0.5%	26,067,258	0.5%	26,131,679	0.5%	0.2%	-6.3%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	87,740,340	1.7%	98,743,129	1.8%	93,804,273	1.7%	130,555,586	2.3%	149,800,819	2.6%	14.7%	70.7%
Human Services	269,116,533	5.2%	282,470,958	5.2%	453,671,663	8.1%	421,560,773	7.4%	419,845,501	7.3%	-0.4%	56.0%
Disaster	28,711,733	0.6%	17,041,149	0.3%	15,091,333	0.3%	21,492,469	0.4%	22,919,696	0.4%	6.6%	-20.2%
All Other	135,408,043	2.6%	92,543,714	1.7%	110,557,352	2.0%	139,085,728	2.4%	156,683,991	2.7%	12.7%	15.7%
Total Federal Grants	520,976,649	10.1%	490,798,950	9.0%	673,124,621	12.1%	712,694,556	12.5%	749,250,007	13.0%	5.1%	43.8%
State Grants												
Market Value Credit	139,064,582	2.7%	131,978,840	2.4%	129,537,480	2.3%	129,590,465	2.3%	79,374,472	1.4%	-38.7%	-42.9%
County Program Aid	205,878,119	4.0%	202,849,700	3.7%	160,826,575	2.9%	194,781,146	3.4%	165,269,120	2.9%	-15.2%	-19.7%
Disparity Reduction Aid	9,486,049	0.2%	9,403,899	0.2%	10,716,935	0.2%	10,940,806	0.2%	9,341,375	0.2%	-14.6%	-1.5%
Streets and Highways	459,098,207	8.9%	462,568,409	8.5%	420,829,393	7.5%	483,275,153	8.5%	515,543,515	8.9%	6.7%	12.3%
Human Services	481,120,670	9.4%	525,416,054	9.7%	427,256,195	7.7%	334,404,500	5.9%	322,725,758	5.6%	-3.5%	-32.9%
PERA Aid	8,020,705	0.2%	8,304,365	0.2%	8,066,571	0.1%	8,136,447	0.1%	8,180,932	0.1%	0.5%	2.0%
Police Aid	15,464,538	0.3%	15,570,633	0.3%	18,894,508	0.3%	16,907,875	0.3%	17,157,779	0.3%	1.5%	10.9%
All Other	223,447,710	4.4%	211,406,150	3.9%	224,526,030	4.0%	267,631,494	4.7%	279,302,040	4.8%	4.4%	25.0%
Total State Grants	1,541,580,580	30.0%	1,567,498,050	28.8%	1,400,653,687	25.1%	1,445,667,886	25.4%	1,396,894,991	24.2%	-3.4%	-9.4%
Local Unit Grants	69,583,057	1.4%	88,126,026	1.6%	131,939,801	2.4%	99,174,664	1.7%	110,527,270	1.9%	11.4%	58.8%
Total Intergovernmental Revenues	\$2,132,140,286	41.5%	\$2,146,423,026	39.5%	\$2,205,718,109	39.5%	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	0.0%	5.8%
Charges for Services	518,431,772	10.1%	540,488,748	9.9%	509,545,720	9.1%	523,650,262	9.2%	543,329,840	9.4%	3.8%	4.8%
Fines and Forfeits	8,319,974	0.2%	8,500,846	0.2%	8,598,938	0.2%	8,505,466	0.1%	7,652,524	0.1%	-10.0%	-8.0%
Interest Earnings	161,441,388	3.1%	201,191,221	3.7%	149,588,008	2.7%	66,293,476	1.2%	50,144,195	0.9%	-24.4%	-68.9%
All Other Revenues	211,195,649	4.1%	216,935,454	4.0%	224,070,108	4.0%	229,814,119	4.0%	214,351,962	3.7%	-6.7%	1.5%
Total Revenues	\$5,132,996,764	100.0%	\$5,433,373,940	100.0%	\$5,578,967,288	100.0%	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	1.3%	12.5%
Other Financing Sources												
Borrowing												
Bonds Issued	209,919,888		612,324,516		576,870,445		499,489,479		434,054,408			
Other Long-Term Debt	13,836,422		15,802,829		6,414,575		9,073,146		14,378,209			
Short-Term Debt	8,148		65,120		9,650,000		2,932		290,688			
Total Borrowing	223,764,458		628,192,465		592,935,020		508,565,557		448,723,305			
Other Sources	14,885,877		40,090,107		23,365,733		12,322,631		11,934,760			
Transfers From												
- Enterprise Funds	5,281,641		5,395,078		10,477,962		15,085,060		7,064,792			
- Governmental Funds	126,788,383		150,935,117		165,886,451		156,813,299		161,369,517			
Total Revenues and Other Financing Sources	\$5,503,717,123		\$6,257,986,707		\$6,371,632,454		\$6,392,754,210		\$6,404,155,725			

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, 2006 through 2010

EXPENDITURES	2006		2007		2008		2009		2010		2009/2010	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$776,969,310	14.7%	\$830,572,878	14.2%	\$1,027,006,941	16.5%	\$879,099,418	15.1%	\$931,056,660	15.6%	5.9%	19.8%
- Capital Outlay	101,980,801	1.9%	235,460,791	4.0%	131,636,875	2.1%	104,259,556	1.8%	96,785,618	1.6%	-7.2%	-5.1%
Total General Government	878,950,111	16.7%	1,066,033,669	18.2%	1,158,643,816	18.6%	983,358,974	16.9%	1,027,842,278	17.2%	4.5%	16.9%
Public Safety - Sheriff	401,433,008	7.6%	426,898,632	7.3%	468,017,512	7.5%	485,196,946	8.4%	491,839,247	8.2%	1.4%	22.5%
- Corrections	382,231,904	7.3%	406,133,859	6.9%	467,398,435	7.5%	413,928,555	7.1%	411,944,645	6.9%	-0.5%	7.8%
- All Other	30,645,163	0.6%	89,967,663	1.5%	59,234,314	1.0%	76,374,187	1.3%	81,621,110	1.4%	6.9%	166.3%
- Capital Outlay	85,444,429	1.6%	87,223,117	1.5%	143,660,239	2.3%	82,295,455	1.4%	43,329,528	0.7%	-47.3%	-49.3%
Total Public Safety	899,754,504	17.1%	1,010,223,271	17.3%	1,138,310,500	18.3%	1,057,795,143	18.2%	1,028,734,530	17.2%	-2.7%	14.3%
Streets and Highways - Administration	54,669,675	1.0%	54,803,287	0.9%	58,229,441	0.9%	56,573,843	1.0%	60,596,082	1.0%	7.1%	10.8%
- Maintenance	307,642,506	5.8%	295,500,777	5.1%	299,475,271	4.8%	308,718,573	5.3%	338,699,399	5.7%	9.7%	10.1%
- Capital Outlay	617,095,849	11.7%	712,747,276	12.2%	673,213,440	10.8%	660,909,006	11.4%	627,319,753	10.5%	-5.1%	1.7%
Total Streets and Highways	979,408,030	18.6%	1,063,051,340	18.2%	1,030,918,152	16.6%	1,026,201,422	17.7%	1,026,615,234	17.2%	0.0%	4.8%
Sanitation - Current Expenditures	84,466,657	1.6%	87,551,381	1.5%	93,078,450	1.5%	83,003,046	1.5%	83,011,685	1.4%	-3.3%	-1.7%
- Capital Outlay	11,534,496	0.2%	3,617,913	0.1%	710,025	0.0%	1,727,675	0.0%	4,366,440	0.1%	152.7%	-62.1%
Total Sanitation	96,001,153	1.8%	91,169,294	1.6%	93,788,475	1.5%	87,530,721	1.5%	87,378,125	1.5%	-0.2%	-9.0%
Human Services - Income Maintenance	508,414,552	9.7%	513,736,066	8.8%	549,378,306	8.8%	469,189,964	8.1%	455,064,814	7.6%	-3.0%	-10.5%
- Social Services	988,706,488	18.8%	1,040,255,241	17.8%	1,039,294,560	16.7%	975,885,295	16.8%	986,386,698	16.5%	1.1%	-0.2%
- All Other	33,086,900	0.6%	63,227,488	1.1%	88,315,634	1.4%	90,163,964	1.6%	74,832,301	1.3%	-17.0%	126.2%
- Capital Outlay	17,552,324	0.3%	6,721,748	0.1%	15,785,356	0.3%	6,007,816	0.1%	6,497,097	0.1%	8.1%	-63.0%
Total Human Services	1,547,760,264	29.4%	1,623,940,543	27.8%	1,692,773,856	27.2%	1,541,247,039	26.5%	1,522,780,910	25.5%	-1.2%	-1.6%
Health - Current Expenditures	192,939,249	3.7%	200,908,447	3.4%	241,361,276	3.9%	259,806,723	4.5%	321,773,690	5.4%	23.9%	66.8%
- Capital Outlay	15,309,542	0.3%	1,075,142	0.0%	30,563,209	0.5%	1,716,472	0.0%	235,157	0.0%	-86.3%	-98.5%
Total Health	208,248,791	4.0%	201,983,589	3.5%	271,924,485	4.4%	261,523,195	4.5%	322,008,847	5.4%	23.1%	54.6%
Culture and Recreation												
Libraries - Current Expenditures	91,964,729	1.7%	97,334,413	1.7%	129,052,991	2.1%	126,127,985	2.2%	131,278,536	2.2%	4.1%	42.7%
- Capital Outlay	14,363,949	0.3%	10,175,183	0.2%	9,770,141	0.2%	37,088,847	0.6%	25,971,065	0.4%	-30.0%	80.8%
Parks and Recreation - Current Expenditures	51,257,866	1.0%	50,119,647	0.9%	66,594,807	1.1%	54,475,195	0.9%	65,153,819	1.1%	19.6%	27.1%
- Capital Outlay	3,207,941	0.1%	16,213,430	0.3%	12,498,296	0.2%	9,318,099	0.2%	13,353,588	0.2%	43.3%	316.3%
Total Culture and Recreation	160,794,485	3.1%	173,842,673	3.0%	217,916,235	3.5%	227,010,126	3.9%	235,577,008	3.9%	3.9%	46.6%
Conservation of Natural Resources - Current Expenditures	81,893,639	1.6%	81,848,766	1.4%	85,427,914	1.4%	84,193,384	1.4%	81,886,642	1.4%	-2.7%	0.0%
- Capital Outlay	2,911,435	0.1%	7,497,803	0.1%	1,160,024	0.0%	433,046	0.0%	1,464,467	0.0%	238.2%	-49.7%
Total Conservation of Natural Resources	84,805,074	1.6%	89,346,569	1.5%	86,587,938	1.4%	84,626,430	1.5%	83,351,109	1.4%	-1.5%	-1.7%
Housing and Economic Development - Current Expenditures	96,156,556	1.8%	113,697,045	1.9%	104,277,342	1.7%	149,781,931	2.6%	139,574,469	2.3%	-6.8%	45.2%
- Capital Outlay	29,430,274	0.6%	85,987,638	1.5%	7,058,902	0.1%	3,636,597	0.1%	1,009,146	0.0%	-72.3%	-96.6%
Total Housing and Economic Development	125,586,830	2.4%	199,684,683	3.4%	111,336,244	1.8%	153,418,528	2.6%	140,583,615	2.4%	-8.4%	11.9%
All Other - Current Expenditures	26,965,692	0.5%	12,640,745	0.2%	17,090,007	0.3%	29,086,018	0.5%	163,268,029	2.7%	461.3%	505.5%
- Capital Outlay	26,335,545	0.5%	54,077,870	0.9%	19,397,981	0.3%	26,833,890	0.5%	21,818,440	0.4%	-18.7%	-17.2%
Total All Other	53,301,237	1.0%	66,718,615	1.1%	36,487,988	0.6%	55,919,908	1.0%	185,086,469	3.1%	231.0%	247.2%
Debt Service - Principal Paid on Bonds	143,937,095	2.7%	169,338,584	2.9%	238,068,047	3.8%	204,955,568	3.5%	176,673,301	3.0%	-13.8%	22.7%
- Other Long-Term Debt	13,887,482	0.3%	8,296,420	0.1%	36,639,429	0.6%	12,856,897	0.2%	19,261,776	0.3%	49.8%	38.7%
- Interest and Fiscal Charges	76,009,541	1.4%	86,345,715	1.5%	108,671,958	1.7%	111,476,305	1.9%	113,218,241	1.9%	1.6%	49.0%
Total Current Expenditures	4,109,443,894	78.0%	4,365,196,335	74.6%	4,793,233,201	77.0%	4,544,405,027	78.2%	4,817,987,826	80.7%	6.0%	17.2%
Total Capital Outlay	925,156,585	17.6%	1,220,797,911	20.9%	1,045,454,488	16.8%	934,226,459	16.1%	842,150,299	14.1%	-9.9%	-9.0%
Total Debt Service	233,834,118	4.4%	263,980,719	4.5%	383,379,434	6.2%	329,288,770	5.7%	309,153,318	5.2%	-6.1%	32.2%
Total Expenditures	\$5,268,444,597	100.0%	\$5,849,974,965	100.0%	\$6,222,067,123	100.0%	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	2.8%	13.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	-		23,291,649		74,376,395		136,768,545		76,844,081			
Other Uses	677,718		9,950		105,441		172,711		17,510			
Transfers To - Enterprise Funds	37,827,108		41,939,153		12,831,665		8,600,158		11,456,291			
- Governmental Funds	126,772,853		143,013,338		165,886,451		156,813,299		161,369,517			
Total Expenditures and Other Financing Uses	\$5,433,722,276		\$6,058,229,055		\$6,475,267,075		\$6,110,274,969		\$6,218,978,842			

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

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2010 Census)	16,202	330,844	32,504	44,442	38,451	5,269	64,013
Net Taxable Tax Capacity	\$33,400,914	\$349,427,240	\$45,653,118	\$31,714,021	\$30,808,025	\$7,254,528	\$67,529,905
2009 Tax Levy (Payable 2010)	10,927,211	104,386,613	17,500,800	16,974,308	19,966,579	3,582,407	27,697,046
REVENUES							
Taxes	\$9,724,264	\$123,897,801	\$16,631,922	\$16,843,064	\$18,869,974	\$3,412,693	\$26,110,876
Special Assessments	1,513	-	192,055	2,225,803	366,371	233,282	440,973
Licenses and Permits	181,177	1,126,284	238,277	93,884	189,353	14,770	230,545
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,888,660	19,319,231	463,159	2,246,341	-	-	4,805,468
Human Services	1,602,687	23,107,003	5,056,976	5,206,708	3,546,332	443,355	4,800,716
Disaster	18,526	2,100,322	29,429	-	84,451	234,232	284,779
All Other	189,483	11,751,615	433,035	1,007,057	645,066	-	820,656
Total Federal Grants	4,699,356	56,278,171	5,982,599	8,460,106	4,275,849	677,587	10,711,619
State Grants							
County Program Aid	311,483	13,560,479	1,018,764	3,199,031	1,802,531	394,290	2,434,865
Market Value Credits	606,582	3,439,017	940,058	1,009,312	937,672	180,264	1,097,573
Disparity Reduction Aid	10,540	126	737	403	7,441	87,742	64,249
Streets and Highways	3,718,354	22,434,868	3,928,907	6,226,964	2,253,421	2,226,255	5,751,321
Human Services	1,326,803	20,271,035	2,049,523	5,837,765	1,449,958	427,946	9,839,965
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,448	72,319
Police Aid	125,749	840,530	138,985	218,405	177,041	28,679	168,216
All Other	1,294,132	13,177,168	1,608,363	5,015,299	605,676	952,822	2,567,928
Total State Grants	7,421,808	74,129,804	9,723,518	21,568,364	7,271,644	4,309,446	21,996,436
Local Unit Grants	1,217,254	8,313,942	333,552	-	5,709	-	-
Total Intergovernmental Revenues	\$13,338,418	\$138,721,917	\$16,039,669	\$30,028,470	\$11,553,202	\$4,987,033	\$32,708,055
Charges for Services	1,959,896	36,600,357	2,682,601	7,326,352	2,954,362	642,982	9,017,988
Fines and Forfeits	-	736,414	96,946	139,031	49,433	-	102,639
Interest Earnings	451,140	3,077,652	279,047	424,761	256,147	100,322	1,888,368
All Other Revenues	2,612,547	14,137,678	3,434,101	2,028,767	585,314	333,751	3,234,325
Total Revenues	\$28,268,955	\$318,298,103	\$39,594,618	\$59,110,132	\$34,824,156	\$9,724,833	\$73,733,769
Other Financing Sources							
Borrowing							
Bonds Issued	-	7,460,000	-	-	1,092,850	-	4,093,961
Other Long-Term Debt	-	1,930,000	9,029	-	52,213	-	105,275
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	9,390,000	9,029	-	1,145,063	-	4,199,236
Other Sources	-	4,752	-	63,484	24,250	1,700	-
Transfers From - Enterprise Funds	-	530,000	-	-	-	-	60,000
- Governmental Funds	1,471,501	15,369,865	85,000	2,062,185	3,178,140	33,489	2,215,877
Total Revenues and Other Financing Sources	\$29,740,456	\$343,592,720	\$39,688,647	\$61,235,801	\$39,171,609	\$9,760,022	\$80,208,882

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$4,621,053	\$36,474,068	\$4,971,737	\$8,845,803	\$5,487,456	\$1,563,972	\$7,578,098
	- Capital Outlay	-	1,863,447	-	160,211	113,558	-	-
	Total General Government	4,621,053	38,337,515	4,971,737	9,006,014	5,601,014	1,563,972	7,578,098
Public Safety	- Sheriff	2,187,416	31,293,144	3,491,627	3,753,310	3,516,235	1,012,335	4,952,587
	- Corrections	2,626,756	24,397,791	3,159,115	3,057,940	3,220,602	43,906	5,058,869
	- All Other	264,554	4,153,678	153,661	1,233,040	269,185	170,539	142,944
	- Capital Outlay	-	3,604,125	-	-	219,688	-	-
	Total Public Safety	5,078,726	63,448,738	6,804,403	8,044,290	7,225,710	1,226,780	10,154,400
Streets and Highways	- Administration	446,432	1,046,876	327,932	3,987,853	391,209	364,717	263,742
	- Maintenance	3,348,040	8,203,062	3,192,267	5,707,505	3,209,737	1,439,672	5,982,364
	- Construction	4,300,779	42,468,676	4,330,114	-	2,880,445	1,875,141	8,214,017
	- Other Capital Outlay	-	2,399,828	1,157,537	-	179,596	-	2,336,293
	Total Streets and Highways	8,095,251	54,118,442	9,007,850	9,695,358	6,660,987	3,679,530	16,796,416
Sanitation	- Current Expenditures	279,759	6,720,175	1,952,979	3,207,598	-	195,787	1,711,705
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	279,759	6,720,175	1,952,979	3,207,598	-	195,787	1,711,705
Human Services	- Income Maintenance	1,479,353	28,472,611	2,897,231	4,971,930	3,022,449	613,178	4,221,223
	- Social Services	3,991,895	30,988,814	9,167,510	11,872,920	5,631,896	1,735,396	9,561,194
	- All Other	-	21,277,190	167,373	-	-	72,359	9,648,978
	- Capital Outlay	-	163,219	-	-	4,722	-	46,235
	Total Human Services	5,471,248	80,901,834	12,232,114	16,844,850	8,659,067	2,420,933	23,477,630
Health	- Current Expenditures	687,734	-	1,274,938	2,182,144	1,256,644	79,755	2,101,596
	- Capital Outlay	-	-	-	-	37,156	-	-
	Total Health	687,734	-	1,274,938	2,182,144	1,293,800	79,755	2,101,596
Culture and Recreation								
Libraries	- Current Expenditures	226,567	7,729,154	302,335	309,841	529,767	61,822	1,076,560
	- Capital Outlay	-	-	-	-	-	9,000	-
Parks and Recreation	- Current Expenditures	601,892	14,621,583	274,985	655,817	30,092	112,544	660,576
	- Capital Outlay	-	3,917,507	-	-	-	-	-
	Total Culture and Recreation	828,459	26,268,244	577,320	965,658	559,859	183,366	1,737,136
Conservation of Natural Resources	- Current Expenditures	2,042,038	599,602	716,757	1,467,516	742,620	313,191	1,013,323
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	2,042,038	599,602	716,757	1,467,516	742,620	313,191	1,013,323
Housing and Economic Development	- Current Expenditures	51,782	20,339,036	391,292	308,637	447,365	32,541	409,535
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	51,782	20,339,036	391,292	308,637	447,365	32,541	409,535
All Other	- Current Expenditures	21,220	3,001,496	455,821	-	130,103	149,154	-
	- Capital Outlay	-	-	-	-	-	-	1,318,503
	Total All Other	21,220	3,001,496	455,821	-	130,103	149,154	1,318,503
Debt Service	- Principal Paid on Bonds	330,000	21,322,184	265,000	1,255,000	956,000	15,000	693,000
	- Other Long-Term Debt	118,386	-	54,430	-	1,387,663	-	77,184
	- Interest and Fiscal Charges	91,619	9,608,648	243,586	766,840	765,077	30,186	909,871
	Total Current Expenditures	22,876,491	239,318,280	32,897,560	51,561,854	27,885,360	7,960,868	54,383,294
	Total Capital Outlay	4,300,779	54,416,802	5,487,651	160,211	3,435,165	1,884,141	11,915,048
	Total Debt Service	540,005	30,930,832	563,016	2,021,840	3,108,740	45,186	1,680,055
	Total Expenditures	\$27,717,275	\$324,665,914	\$38,948,227	\$53,743,905	\$34,429,265	\$9,890,195	\$67,978,397
Other Financing Uses								
Debt Redemption - Refunded Bonds	-	1,845,000	-	-	-	4,440,000	-	-
Other Uses	-	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	63,800	-	-	-	-	483,925
	- Governmental Funds	1,471,501	15,369,865	85,000	2,062,185	3,178,140	33,489	2,215,877
	Total Expenditures and Other Financing Uses	\$29,188,776	\$341,944,579	\$39,033,227	\$55,806,090	\$42,047,405	\$9,923,684	\$70,678,199
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$13,132,400	\$46,789,211	\$6,238,475	\$15,182,576	\$7,806,157	\$1,114,668	\$5,381,158
Special Revenue Funds Unreserved Fund Balance		11,373,741	39,165,967	16,487,007	22,741,016	6,494,061	4,064,754	3,736,980
Total		\$24,506,141	\$85,955,178	\$22,725,482	\$37,923,592	\$14,300,218	\$5,179,422	\$9,118,138
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		107.1%	35.9%	69.1%	73.5%	51.3%	65.1%	16.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2010 Census)	25,893	35,386	91,042	28,567	12,441	53,887	58,999
Net Taxable Tax Capacity	\$23,094,079	\$28,287,902	\$118,827,872	\$70,813,356	\$15,690,290	\$53,222,279	\$42,189,586
2009 Tax Levy (Payable 2010)	10,856,569	19,222,772	42,471,853	20,039,586	7,295,682	31,663,209	23,249,467
REVENUES							
Taxes	\$9,904,393	\$18,090,659	\$46,915,750	\$19,151,999	\$6,814,174	\$30,301,692	\$20,374,203
Special Assessments	715,278	484,197	232,413	1,711,715	290,555	251,930	1,046,572
Licenses and Permits	37,433	91,309	634,271	115,255	22,188	310,124	107,258
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	175,759	897,157	1,599,887	3,558,058	265,975	1,755,356	3,594,879
Human Services	1,907,169	3,427,455	4,115,359	2,640,952	913,558	2,668,193	4,073,769
Disaster	-	61,558	51,828	28,977	34,214	62,496	515,084
All Other	331,444	904,365	1,494,404	1,056,218	452,351	481,837	690,933
Total Federal Grants	2,414,372	5,290,535	7,261,478	7,284,205	1,666,098	4,967,882	8,874,665
State Grants							
County Program Aid	1,255,288	1,618,634	1,455,284	359,016	492,985	1,543,611	3,131,178
Market Value Credits	861,221	1,019,732	563,028	650,088	377,372	1,014,425	1,384,910
Disparity Reduction Aid	27,048	370,580	2,337	7,348	69,225	4,362	13,164
Streets and Highways	5,430,880	3,912,864	1,661,930	4,873,447	3,671,689	8,251,750	5,999,197
Human Services	2,292,033	3,958,888	4,988,960	2,827,633	1,101,386	2,198,001	4,587,476
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	66,183	167,665	543,256	212,311	72,802	262,528	211,787
All Other	906,949	1,669,270	3,263,849	3,282,464	498,838	2,827,925	2,297,559
Total State Grants	10,878,919	12,772,484	12,569,484	12,266,879	6,322,141	16,151,457	17,686,565
Local Unit Grants	300,555	290,208	1,659,618	1,671,177	229,192	-	16,871
Total Intergovernmental Revenues	\$13,593,846	\$18,353,227	\$21,490,580	\$21,222,261	\$8,217,431	\$21,119,339	\$26,578,101
Charges for Services	3,028,332	2,896,080	11,915,232	4,661,301	1,066,608	3,712,380	2,090,658
Fines and Forfeits	5,347	60,296	231,712	16,331	-	215,873	207,034
Interest Earnings	149,990	102,661	2,600,455	1,009,530	108,134	363,642	95,500
All Other Revenues	1,097,147	2,893,834	1,756,210	2,528,009	830,159	1,118,454	2,058,597
Total Revenues	\$28,531,766	\$42,972,263	\$85,776,623	\$50,416,401	\$17,349,249	\$57,393,434	\$52,557,923
Other Financing Sources							
Borrowing							
Bonds Issued	-	9,712,662	-	-	-	23,054,834	-
Other Long-Term Debt	-	-	337,090	-	87,114	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	9,712,662	337,090	-	87,114	23,054,834	-
Other Sources	280,503	-	16,159	-	-	8,396	26,605
Transfers From - Enterprise Funds	-	-	-	-	-	-	100,000
- Governmental Funds	316,204	147,278	8,543,411	371,151	-	1,265,251	100,000
Total Revenues and Other Financing Sources	\$29,128,473	\$52,832,203	\$94,673,283	\$50,787,552	\$17,436,363	\$81,721,915	\$52,784,528

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$3,593,127	\$6,054,769	\$16,307,828	\$5,875,912	\$3,218,636	\$10,001,730	\$7,208,183
	- Capital Outlay	1,596,116	-	1,036,465	-	-	793,942	31,110
	Total General Government	5,189,243	6,054,769	17,344,293	5,875,912	3,218,636	10,795,672	7,239,293
Public Safety	- Sheriff	1,594,325	3,658,616	16,121,174	4,655,434	1,062,440	4,368,204	4,233,457
	- Corrections	2,735,226	2,862,699	1,352,591	3,297,360	855,324	4,422,579	3,934,802
	- All Other	298,913	490,891	223,153	1,057,673	224,983	808,761	700,008
	- Capital Outlay	163,902	-	556,054	-	-	224,539	-
	Total Public Safety	4,792,366	7,012,206	18,252,972	9,010,467	2,142,747	9,824,083	8,868,267
Streets and Highways	- Administration	350,459	671,274	2,082,636	782,498	1,176,164	183,781	533,361
	- Maintenance	2,469,029	2,856,188	4,418,103	3,713,044	1,121,084	4,665,306	5,143,322
	- Construction	4,015,713	3,096,891	6,702,895	9,053,927	4,278,538	11,975,812	10,308,263
	- Other Capital Outlay	88,921	1,348,015	221,775	1,433,491	381,097	1,912,444	-
	Total Streets and Highways	6,924,122	7,972,368	13,425,409	14,982,960	5,964,500	19,729,726	15,984,946
Sanitation	- Current Expenditures	829,397	1,340,483	1,939,052	2,110,149	202,263	299,758	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	829,397	1,340,483	1,939,052	2,110,149	202,263	299,758	-
Human Services	- Income Maintenance	2,349,129	3,496,053	2,870,096	2,965,004	1,393,940	2,804,351	3,801,971
	- Social Services	5,403,036	8,878,863	20,058,197	6,459,639	2,843,753	6,068,246	12,779,581
	- All Other	586,968	-	-	253,961	-	-	-
	- Capital Outlay	7,449	2,500,263	18,560	-	-	-	-
	Total Human Services	8,346,582	14,875,179	22,946,853	9,678,604	4,237,693	8,872,597	16,581,552
Health	- Current Expenditures	1,683,901	2,556,694	3,354,761	2,282,802	107,463	2,875,930	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,683,901	2,556,694	3,354,761	2,282,802	107,463	2,875,930	-
Culture and Recreation								
Libraries	- Current Expenditures	78,569	171,611	3,997,607	-	267,295	551,288	224,648
	- Capital Outlay	-	-	176,130	-	-	-	-
Parks and Recreation	- Current Expenditures	304,467	363,900	1,121,415	6,750	99,217	295,414	179,672
	- Capital Outlay	3,382	-	2,290,395	-	-	25,933	-
	Total Culture and Recreation	386,418	535,511	7,585,547	6,750	366,512	872,635	404,320
Conservation of Natural Resources	- Current Expenditures	673,789	1,066,376	1,520,915	1,455,239	1,414,381	929,357	701,168
	- Capital Outlay	-	-	45,517	212,984	-	-	-
	Total Conservation of Natural Resources	673,789	1,066,376	1,566,432	1,668,223	1,414,381	929,357	701,168
Housing and Economic Development	- Current Expenditures	17,630	532,489	-	16,875	133,958	941,804	169,342
	- Capital Outlay	-	-	-	-	-	58,774	-
	Total Housing and Economic Development	17,630	532,489	-	16,875	133,958	1,000,578	169,342
All Other	- Current Expenditures	-	321,022	-	-	-	-	3,842
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	321,022	-	-	-	-	3,842
Debt Service	- Principal Paid on Bonds	-	611,313	2,492,556	-	47,218	8,769,691	953,098
	- Other Long-Term Debt	119,295	-	-	-	-	-	-
	- Interest and Fiscal Charges	14,886	273,434	1,111,516	-	7,670	1,834,982	322,114
	Total Current Expenditures	22,967,965	35,321,928	75,367,528	34,932,340	13,128,518	40,208,892	39,613,357
	Total Capital Outlay	5,875,483	6,945,169	11,047,791	10,700,402	4,659,635	14,991,444	10,339,373
	Total Debt Service	134,181	884,747	3,604,072	-	54,888	10,604,673	1,275,212
	Total Expenditures	\$28,977,629	\$43,151,844	\$90,019,391	\$45,632,742	\$17,843,041	\$65,805,009	\$51,227,942
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	1,170,389
	- Governmental Funds	316,204	147,278	8,543,411	371,151	-	1,265,251	100,000
	Total Expenditures and Other Financing Uses	\$29,293,833	\$43,299,122	\$98,562,802	\$46,003,893	\$17,843,041	\$67,070,260	\$52,498,331
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$1,438,341	\$9,910,295	\$22,107,632	\$23,869,174	\$3,938,898	\$9,752,649	\$5,867,275
Special Revenue Funds Unreserved Fund Balance		9,087,569	7,769,119	11,776,381	16,632,738	10,307,658	15,732,053	2,459,138
Total		\$10,525,910	\$17,679,414	\$33,884,013	\$40,501,912	\$14,246,556	\$25,484,702	\$8,326,413
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		45.8%	50.1%	45.0%	115.9%	108.5%	63.4%	21.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2010 Census)	8,695	5,176	11,687	62,500	398,552	20,087	36,009
Net Taxable Tax Capacity	\$9,120,395	\$19,236,901	\$17,268,973	\$129,728,730	\$468,341,544	\$20,306,715	\$53,169,863
2009 Tax Levy (Payable 2010)	4,460,293	6,102,177	6,606,541	36,136,064	111,439,726	9,556,333	23,284,672
REVENUES							
Taxes	\$4,050,641	\$6,856,892	\$6,312,088	\$35,641,804	\$140,411,197	\$9,004,919	\$22,045,515
Special Assessments	512,327	41,952	668,210	594,613	-	171,498	187,813
Licenses and Permits	14,492	65,656	7,319	1,181,471	1,122,733	48,207	378,174
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	68,511	221,984	72,130	4,050,848	4,488,357	12,231	33,097
Human Services	1,443,631	353,111	757,307	4,775,930	23,461,847	1,103,884	2,152,275
Disaster	44,083	688,462	113,093	307,061	-	-	-
All Other	124,856	2,876,807	128,936	1,153,949	14,826,597	286,214	749,082
Total Federal Grants	1,681,081	4,140,364	1,071,466	10,287,788	42,776,801	1,402,329	2,934,454
State Grants							
County Program Aid	992,322	125,919	471,647	604,300	12,630,881	741,724	773,850
Market Value Credits	356,156	74,884	403,725	851,385	2,625,985	505,546	943,066
Disparity Reduction Aid	39,111	-	43,212	14,053	1,681	160,297	6,014
Streets and Highways	3,689,309	1,612,652	3,760,505	5,742,425	4,705,092	3,108,419	4,232,184
Human Services	691,915	561,257	1,189,948	6,545,146	21,720,976	868,683	2,783,713
PERA Aid	44,444	33,737	17,411	83,497	333,927	30,670	143,423
Police Aid	59,562	79,420	52,947	251,497	482,036	145,052	185,314
All Other	614,903	903,040	313,691	1,652,061	22,124,595	92,861	687,993
Total State Grants	6,487,722	3,390,909	6,253,086	15,744,364	64,625,173	5,653,252	9,755,557
Local Unit Grants	28,370	391,202	94,092	596,641	9,611,392	589,427	292,365
Total Intergovernmental Revenues	\$8,197,173	\$7,922,475	\$7,418,644	\$26,628,793	\$117,013,366	\$7,645,008	\$12,982,376
Charges for Services	2,610,046	606,541	393,926	5,413,339	31,726,352	2,833,837	5,104,473
Fines and Forfeits	8,247	38,479	6,770	48,453	120,965	3,212	126,614
Interest Earnings	203,050	310,398	305,799	441,877	2,553,563	100,057	563,934
All Other Revenues	1,421,231	1,019,001	837,393	2,900,805	8,749,660	588,623	1,193,666
Total Revenues	\$17,017,207	\$16,861,394	\$15,950,149	\$72,851,155	\$301,697,836	\$20,395,361	\$42,582,565
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	1,770,000	-	-	4,159,184
Other Long-Term Debt	-	-	115,572	-	-	-	14,998
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	115,572	1,770,000	-	-	4,174,182
Other Sources	-	-	4,500	51,976	189,664	37,894	-
Transfers From - Enterprise Funds	-	-	12,500	93,330	2,500,000	-	-
- Governmental Funds	336,737	424,000	588	1,469,216	6,916,287	-	3,853,481
Total Revenues and Other Financing Sources	\$17,353,944	\$17,285,394	\$16,083,309	\$76,235,677	\$311,303,787	\$20,433,255	\$50,610,228

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,334,232	\$3,098,372	\$2,013,007	\$12,306,861	\$59,114,449	\$3,457,978	\$6,741,993
	- Capital Outlay	141,910	174,727	-	-	5,523,335	50,182	242,946
	Total General Government	2,476,142	3,273,099	2,013,007	12,306,861	64,637,784	3,508,160	6,984,939
Public Safety	- Sheriff	1,271,158	1,619,345	1,010,764	5,764,447	18,557,142	4,077,871	3,846,255
	- Corrections	855,321	427,334	935,301	5,473,480	16,337,313	362,509	4,102,970
	- All Other	236,887	931,146	214,728	535,128	1,101,007	346,742	52,095
	- Capital Outlay	25,413	424,871	-	-	-	299,012	4,858,933
	Total Public Safety	2,388,779	3,402,696	2,160,793	11,773,055	35,995,462	5,086,134	12,860,253
Streets and Highways	- Administration	388,376	285,928	176,927	807,447	1,746,437	468,882	504,073
	- Maintenance	1,813,443	2,065,479	1,398,403	2,270,721	5,106,201	2,101,055	4,851,872
	- Construction	881,808	1,163,356	2,395,228	9,005,419	28,649,302	2,766,208	3,881,806
	- Other Capital Outlay	-	665,295	922,624	1,337,246	-	98,763	194,418
	Total Streets and Highways	3,083,627	4,180,058	4,893,182	13,420,833	35,501,940	5,434,908	9,432,169
Sanitation	- Current Expenditures	677,237	364,847	237,040	116,827	7,408,981	1,587,247	-
	- Capital Outlay	-	-	-	-	-	35,281	-
	Total Sanitation	677,237	364,847	237,040	116,827	7,408,981	1,622,528	-
Human Services	- Income Maintenance	1,308,390	357,493	1,039,192	5,706,475	24,232,409	1,137,193	2,542,527
	- Social Services	2,019,954	1,496,985	3,381,569	14,855,412	48,291,353	2,606,273	5,202,625
	- All Other	152,434	-	-	-	-	3,685	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	3,480,778	1,854,478	4,420,761	20,561,887	72,523,762	3,747,151	7,745,172
Health	- Current Expenditures	1,872,931	333,956	144,819	1,768,773	14,158,886	826,427	4,433,771
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,872,931	333,956	144,819	1,768,773	14,158,886	826,427	4,433,771
Culture and Recreation								
Libraries	- Current Expenditures	78,941	123,056	55,850	570,832	12,747,718	129,271	639,786
	- Capital Outlay	-	-	-	-	-	-	98,327
Parks and Recreation	- Current Expenditures	242,348	650,675	126,275	323,705	6,197,200	9,320	625,550
	- Capital Outlay	18,902	2,637	-	-	-	-	72,569
	Total Culture and Recreation	340,191	776,368	182,125	894,537	18,944,918	138,591	1,436,232
Conservation of Natural Resources	- Current Expenditures	1,040,312	426,593	581,059	1,660,163	3,395,588	220,101	548,885
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,040,312	426,593	581,059	1,660,163	3,395,588	220,101	548,885
Housing and Economic Development	- Current Expenditures	17,300	648,331	-	217,807	12,048,642	52,448	48,045
	- Capital Outlay	-	61,860	-	-	-	-	-
	Total Housing and Economic Development	17,300	710,191	-	217,807	12,048,642	52,448	48,045
All Other	- Current Expenditures	-	108,917	127,142	-	569,688	-	-
	- Capital Outlay	-	-	-	885,952	-	-	-
	Total All Other	-	108,917	127,142	885,952	569,688	-	-
Debt Service	- Principal Paid on Bonds	20,000	-	160,000	5,430,950	8,715,000	253,582	1,655,000
	- Other Long-Term Debt	-	295,000	134,172	-	-	-	36,586
	- Interest and Fiscal Charges	10,450	100,555	62,817	2,258,656	4,052,508	70,448	1,421,707
	Total Current Expenditures	14,309,264	12,938,457	11,442,076	52,378,078	231,013,014	17,387,002	34,140,467
	Total Capital Outlay	1,068,033	2,492,746	3,317,852	11,228,617	34,172,637	3,249,446	9,348,999
	Total Debt Service	30,450	395,555	356,989	7,689,606	12,767,508	324,030	3,113,293
	Total Expenditures	\$15,407,747	\$15,826,758	\$15,116,917	\$71,296,301	\$277,953,159	\$20,960,478	\$46,602,759
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	65,593	243,330	4,693,064	-	-
	- Governmental Funds	336,737	424,000	588	1,469,216	6,916,287	-	3,853,481
	Total Expenditures and Other Financing Uses	\$15,744,484	\$16,250,758	\$15,183,098	\$73,008,847	\$289,562,510	\$20,960,478	\$50,456,240
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$3,277,788	\$8,307,134	\$6,084,659	\$15,347,549	\$62,365,602	\$4,939,265	\$4,050,047
Special Revenue Funds Unreserved Fund Balance		3,421,116	3,873,812	1,089,208	15,477,400	107,570,290	7,440,302	8,939,328
Total		\$6,698,904	\$12,180,946	\$7,173,867	\$30,824,949	\$169,935,892	\$12,379,567	\$12,989,375
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		46.8%	94.1%	62.7%	58.9%	73.6%	71.2%	38.0%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2010 Census)	14,553	20,866	31,255	46,183	6,018	1,152,425	19,027
Net Taxable Tax Capacity	\$18,396,161	\$23,239,005	\$30,754,555	\$60,549,234	\$9,829,469	\$1,600,479,605	\$16,323,645
2009 Tax Levy (Payable 2010)	8,187,499	7,803,180	17,603,306	25,957,537	4,842,314	611,347,250	9,263,373
REVENUES							
Taxes	\$7,588,699	\$7,083,077	\$15,080,750	\$24,815,433	\$4,725,947	\$712,259,000	\$8,454,520
Special Assessments	969,968	-	1,572,932	26,386	193,695	-	-
Licenses and Permits	1,898	67,445	138,561	184,872	2,355	5,900,134	47,645
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	402,558	491,475	9,578	237,690	82,068	5,622,982	1,812,652
Human Services	23,426	1,093,681	2,231,928	2,650,913	521,036	109,684,787	1,154,694
Disaster	65,931	27,651	122,548	64,782	57,180	2,193,433	547,387
All Other	453,950	379,704	435,941	724,556	109,792	45,970,769	512,354
Total Federal Grants	945,865	1,992,511	2,799,995	3,677,941	770,076	163,471,971	4,027,087
State Grants							
County Program Aid	481,295	817,961	1,381,865	1,326,881	141,971	18,642,251	906,225
Market Value Credits	567,827	620,659	1,108,318	943,879	223,127	4,202,920	715,763
Disparity Reduction Aid	71,727	112,979	45,827	29,145	6,134	-	116,493
Streets and Highways	4,542,221	6,678,277	5,200,285	5,518,794	1,686,708	48,006,082	5,537,985
Human Services	-	807,005	556,001	2,984,215	444,955	50,239,708	1,766,153
PERA Aid	13,448	26,020	44,126	61,725	12,568	2,782,633	24,781
Police Aid	59,565	119,130	145,604	245,982	33,092	2,219,352	86,038
All Other	714,059	830,876	2,686,800	2,118,498	196,403	62,003,852	714,657
Total State Grants	6,450,142	10,012,907	11,168,826	13,229,119	2,744,958	188,096,798	9,868,095
Local Unit Grants	17,293	9,179	176,210	355,945	49,870	45,850,698	296,047
Total Intergovernmental Revenues	\$7,413,300	\$12,014,597	\$14,145,031	\$17,263,005	\$3,564,904	\$397,419,467	\$14,191,229
Charges for Services	1,146,115	1,735,402	4,249,626	4,490,270	1,188,767	117,907,093	2,262,699
Fines and Forfeits	24,549	11,045	39,329	16,347	-	1,967,673	35,672
Interest Earnings	92,991	69,077	142,512	278,761	24,205	7,470,397	244,021
All Other Revenues	512,889	1,430,340	998,476	2,652,982	461,570	28,457,474	480,764
Total Revenues	\$17,750,409	\$22,410,983	\$36,367,217	\$49,728,056	\$10,161,443	\$1,271,381,238	\$25,716,550
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,806,763	525,000	-	-	294,460,515	7,915,000
Other Long-Term Debt	-	-	3,575,000	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	2,806,763	4,100,000	-	-	294,460,515	7,915,000
Other Sources	9,990	-	61,065	30,552	-	37,030	1,050
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	407,247	-	92,619	449,100	-	43,510,554	-
Total Revenues and Other Financing Sources	\$18,167,646	\$25,217,746	\$40,620,901	\$50,207,708	\$10,161,443	\$1,609,389,337	\$33,632,600

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,604,215	\$3,531,742	\$4,764,412	\$8,900,407	\$2,148,329	\$236,580,196	\$3,451,042
	- Capital Outlay	-	-	478,074	-	-	14,406,753	-
	Total General Government	2,604,215	3,531,742	5,242,486	8,900,407	2,148,329	250,986,949	3,451,042
Public Safety	- Sheriff	1,258,158	2,028,619	5,590,514	6,590,962	998,613	86,578,091	1,625,649
	- Corrections	1,481,752	1,288,625	3,571,976	5,251,291	138,584	105,100,159	1,230,091
	- All Other	317,049	-	519,093	775,478	573,520	21,767,182	673,726
	- Capital Outlay	-	-	-	-	-	1,702,971	8,033,885
	Total Public Safety	3,056,959	3,317,244	9,681,583	12,617,731	1,710,717	215,148,403	11,563,351
Streets and Highways	- Administration	195,996	341,666	300,189	471,190	247,637	4,591,475	229,161
	- Maintenance	2,059,969	2,607,206	3,557,875	2,721,723	1,756,494	36,596,168	2,613,410
	- Construction	3,348,989	4,592,100	3,013,177	6,246,644	1,059,018	67,475,068	5,188,593
	- Other Capital Outlay	646,208	26,851	285,448	934,984	-	314,117	704,940
	Total Streets and Highways	6,251,162	7,567,823	7,156,689	10,374,541	3,063,149	108,976,828	8,736,104
Sanitation	- Current Expenditures	104,630	516,720	382,825	744,837	513,127	-	796,768
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	104,630	516,720	382,825	744,837	513,127	-	796,768
Human Services	- Income Maintenance	-	1,526,680	2,539,856	2,877,628	610,176	165,969,463	1,045,648
	- Social Services	1,368,896	2,170,212	5,267,381	6,562,124	1,094,643	289,158,372	2,793,882
	- All Other	-	-	-	-	192,832	-	-
	- Capital Outlay	-	-	-	-	-	(84,184)	-
	Total Human Services	1,368,896	3,696,892	7,807,237	9,439,752	1,897,651	455,043,651	3,839,530
Health	- Current Expenditures	-	1,588,520	3,351,695	2,952,202	108,969	130,123,673	1,701,852
	- Capital Outlay	-	-	-	-	-	24,106	-
	Total Health	-	1,588,520	3,351,695	2,952,202	108,969	130,147,779	1,701,852
Culture and Recreation								
Libraries	- Current Expenditures	185,425	204,403	262,000	403,525	60,543	63,298,662	112,881
	- Capital Outlay	-	-	-	-	-	16,638,349	-
Parks and Recreation	- Current Expenditures	156,157	106,683	299,488	358,177	36,540	4,226,147	160,788
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	341,582	311,086	561,488	761,702	97,083	84,163,158	273,669
Conservation of Natural Resources	- Current Expenditures	1,076,324	627,052	1,646,871	790,877	233,893	-	309,823
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,076,324	627,052	1,646,871	790,877	233,893	-	309,823
Housing and Economic Development	- Current Expenditures	479,035	-	17,942	287,518	35,000	49,879,979	175,028
	- Capital Outlay	-	-	-	-	-	775,017	-
	Total Housing and Economic Development	479,035	-	17,942	287,518	35,000	50,654,996	175,028
All Other	- Current Expenditures	178,727	41,906	-	-	352,382	113,277,589	-
	- Capital Outlay	-	64,767	-	-	-	-	-
	Total All Other	178,727	106,673	-	-	352,382	113,277,589	-
Debt Service	- Principal Paid on Bonds	717,859	191,061	875,451	1,612,249	-	46,571,132	160,000
	- Other Long-Term Debt	-	-	-	21,504	-	2,429,020	245,000
	- Interest and Fiscal Charges	515,848	138,275	559,554	289,459	-	39,890,104	347,590
	<i>Total Current Expenditures</i>	<i>11,466,333</i>	<i>16,580,034</i>	<i>32,072,117</i>	<i>39,687,939</i>	<i>9,101,282</i>	<i>1,307,147,156</i>	<i>16,919,749</i>
	<i>Total Capital Outlay</i>	<i>3,995,197</i>	<i>4,683,718</i>	<i>3,776,699</i>	<i>7,181,628</i>	<i>1,059,018</i>	<i>101,252,197</i>	<i>13,927,418</i>
	<i>Total Debt Service</i>	<i>1,233,707</i>	<i>329,336</i>	<i>1,435,005</i>	<i>1,923,212</i>	<i>-</i>	<i>88,890,256</i>	<i>752,590</i>
	Total Expenditures	\$16,695,237	\$21,593,088	\$37,283,821	\$48,792,779	\$10,160,300	\$1,497,289,609	\$31,599,757
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	53,977,619	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	407,247	-	92,619	449,100	-	43,510,554	-
	Total Expenditures and Other Financing Uses	\$17,102,484	\$21,593,088	\$37,376,440	\$49,241,879	\$10,160,300	\$1,594,777,782	\$31,599,757
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$1,580,294	\$1,923,223	\$6,323,159	\$18,021,372	\$1,275,839	\$106,408,400	\$4,351,378
Special Revenue Funds Unreserved Fund Balance		1,117,874	6,236,125	8,504,764	10,675,057	2,557,226	225,589,394	4,367,641
Total		\$2,698,168	\$8,159,348	\$14,827,923	\$28,696,429	\$3,833,065	\$331,997,794	\$8,719,019
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>23.5%</i>	<i>49.2%</i>	<i>46.2%</i>	<i>72.3%</i>	<i>42.1%</i>	<i>25.4%</i>	<i>51.5%</i>

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2010 Census)	20,428	37,816	45,058	10,266	16,239	42,239	4,552
Net Taxable Tax Capacity	\$38,471,280	\$36,142,270	\$60,083,547	\$19,510,494	\$14,019,863	\$48,302,519	\$6,873,557
2009 Tax Levy (Payable 2010)	11,366,744	15,337,002	27,840,939	8,117,082	10,441,857	25,922,260	2,658,290
REVENUES							
Taxes	\$10,798,754	\$14,445,875	\$27,062,844	\$7,913,570	\$9,687,158	\$24,712,685	\$2,569,887
Special Assessments	2,251,185	67,675	960,930	581,847	65,718	3,487,147	97,825
Licenses and Permits	114,899	235,424	80,809	11,600	74,316	351,101	4,695
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,872,726	1,171,929	1,308,412	24,504	1,479,438	1,007,174	187,026
Human Services	1,820,041	2,523,780	3,714,929	791,540	1,981,007	3,565,448	414,074
Disaster	209,259	144,048	204,821	80,386	196,663	34,752	541,028
All Other	163,888	587,294	2,977,016	141,692	568,080	684,005	38,785
Total Federal Grants	4,065,914	4,427,051	8,205,178	1,038,122	4,225,188	5,291,379	1,180,913
State Grants							
County Program Aid	273,058	1,570,556	1,066,845	175,958	772,966	1,553,284	312,827
Market Value Credits	449,971	923,368	1,084,149	409,342	846,519	1,198,799	117,941
Disparity Reduction Aid	-	39,912	162,406	51,423	4,270	20,586	4,457
Streets and Highways	4,047,165	3,807,615	8,717,588	3,708,267	1,481,287	5,355,157	4,312,112
Human Services	1,548,962	4,446,473	3,934,416	823,967	1,291,574	4,065,901	205,584
PERA Aid	41,224	37,531	98,151	18,535	21,501	73,608	13,875
Police Aid	112,512	127,403	426,332	50,189	92,657	240,467	-
All Other	1,130,805	1,607,146	17,919,422	405,179	529,806	1,637,702	654,097
Total State Grants	7,603,697	12,560,004	33,409,309	5,642,860	5,040,580	14,145,504	5,620,893
Local Unit Grants	1,287,312	24,734	425,849	6,222	-	473,074	141,000
Total Intergovernmental Revenues	\$12,956,923	\$17,011,789	\$42,040,336	\$6,687,204	\$9,265,768	\$19,909,957	\$6,942,806
Charges for Services	1,667,048	1,888,125	3,850,464	1,354,900	1,818,902	10,732,831	1,003,997
Fines and Forfeits	90,957	117,371	61,387	31,096	13,021	16,299	4,853
Interest Earnings	228,321	166,167	772,573	386,022	82,291	531,122	130,419
All Other Revenues	2,571,058	1,409,129	6,830,152	1,218,468	2,247,382	4,207,173	834,378
Total Revenues	\$30,679,145	\$35,341,555	\$81,659,495	\$18,184,707	\$23,254,556	\$63,948,315	\$11,588,860
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	10,507,727	-
Other Long-Term Debt	-	653,912	-	-	104,001	314,010	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	653,912	-	-	104,001	10,821,737	-
Other Sources	-	-	-	-	3,956	4,801	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	246,421	1,402,208	3,387,680	287,262	1,564,150	2,171,311	6,036
Total Revenues and Other Financing Sources	\$30,925,566	\$37,397,675	\$85,047,175	\$18,471,969	\$24,926,663	\$76,946,164	\$11,594,896

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$3,740,268	\$6,228,443	\$10,051,730	\$3,026,058	\$3,565,257	\$9,237,330	\$2,110,678
	- Capital Outlay	26,025	222,393	402,181	775,265	9,752	644	266,789
	Total General Government	3,766,293	6,450,836	10,453,911	3,801,323	3,575,009	9,237,974	2,377,467
Public Safety	- Sheriff	1,612,863	5,515,468	5,160,929	694,273	1,897,120	6,263,728	574,802
	- Corrections	2,085,165	873,667	4,340,231	909,538	2,761,738	6,227,926	226,344
	- All Other	476,761	223,724	1,218,175	91,974	237,876	347,771	315,840
	- Capital Outlay	178,745	791,241	554,207	267,425	153,409	120,852	55,481
	Total Public Safety	4,353,534	7,404,100	11,273,542	1,963,210	5,050,143	12,960,277	1,172,467
Streets and Highways	- Administration	315,365	1,356,148	1,235,338	190,732	181,667	707,178	427,299
	- Maintenance	9,263,420	1,406,137	8,018,936	2,310,556	1,858,166	3,010,712	3,488,978
	- Construction	-	4,028,317	7,378,026	2,370,592	3,759,292	7,103,883	-
	- Other Capital Outlay	184,233	19,810	3,538,202	27,051	114,342	1,034,527	50,244
	Total Streets and Highways	9,763,018	6,810,412	20,170,502	4,898,931	5,913,467	11,856,300	3,966,521
Sanitation	- Current Expenditures	2,232,329	-	1,659,008	-	78,144	3,636,815	94,024
	- Capital Outlay	-	-	212,738	-	-	3,469,108	5,325
	Total Sanitation	2,232,329	-	1,871,746	-	78,144	7,105,923	99,349
Human Services	- Income Maintenance	1,584,134	2,591,197	3,970,347	1,093,993	1,659,903	3,611,448	378,212
	- Social Services	4,356,245	8,170,374	11,704,507	2,792,768	3,197,933	9,616,228	838,342
	- All Other	1,189,876	-	-	-	-	-	28,004
	- Capital Outlay	6,457	-	-	-	-	-	17,475
	Total Human Services	7,136,712	10,761,571	15,674,854	3,886,761	4,857,836	13,227,676	1,262,033
Health	- Current Expenditures	5,500	1,222,913	1,683,901	184,922	2,579,982	2,539,471	38,511
	- Capital Outlay	-	-	-	-	5,407	-	-
	Total Health	5,500	1,222,913	1,683,901	184,922	2,585,389	2,539,471	38,511
Culture and Recreation								
Libraries	- Current Expenditures	194,595	388,890	-	378,989	156,084	524,137	59,177
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	358,861	245,272	1,142,360	210,610	-	529,296	156,960
	- Capital Outlay	-	-	-	16,802	-	-	-
	Total Culture and Recreation	553,456	634,162	1,142,360	606,401	156,084	1,053,433	216,137
Conservation of Natural Resources	- Current Expenditures	1,346,516	250,296	2,993,944	829,519	56,636	1,089,650	717,681
	- Capital Outlay	64,032	-	-	25,909	-	-	-
	Total Conservation of Natural Resources	1,410,548	250,296	2,993,944	855,428	56,636	1,089,650	717,681
Housing and Economic Development	- Current Expenditures	30,000	47,090	-	133,525	-	8,462	41,700
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	30,000	47,090	-	133,525	-	8,462	41,700
All Other	- Current Expenditures	-	1,014,293	-	-	9,745	-	-
	- Capital Outlay	-	-	14,128,100	-	-	-	-
	Total All Other	-	1,014,293	14,128,100	-	9,745	-	-
Debt Service	- Principal Paid on Bonds	340,000	805,000	1,106,685	555,000	520,000	2,770,000	-
	- Other Long-Term Debt	219,521	-	16,234	19,578	-	2,268,417	-
	- Interest and Fiscal Charges	339,315	400,659	558,595	511,127	541,025	2,360,177	1,200
	<i>Total Current Expenditures</i>	<i>28,791,898</i>	<i>29,533,912</i>	<i>53,179,406</i>	<i>12,847,457</i>	<i>18,240,251</i>	<i>47,350,152</i>	<i>9,496,552</i>
	<i>Total Capital Outlay</i>	<i>459,492</i>	<i>5,061,761</i>	<i>26,213,454</i>	<i>3,483,044</i>	<i>4,042,202</i>	<i>11,729,014</i>	<i>395,314</i>
	<i>Total Debt Service</i>	<i>898,836</i>	<i>1,205,659</i>	<i>1,665,280</i>	<i>1,082,361</i>	<i>1,080,603</i>	<i>7,398,594</i>	<i>1,200</i>
	Total Expenditures	\$30,150,226	\$35,801,332	\$81,058,140	\$17,412,862	\$23,363,056	\$66,477,760	\$9,893,066
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	2,430,000	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	246,421	1,402,208	3,387,680	287,262	1,564,150	2,171,311	6,036
	Total Expenditures and Other Financing Uses	\$30,396,647	\$37,203,540	\$84,445,820	\$20,130,124	\$24,927,206	\$68,649,071	\$9,899,102
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$1,313,141	\$4,004,329	\$10,530,382	\$7,583,802	\$1,470,701	\$9,410,402	\$2,764,947
Special Revenue Funds Unreserved Fund Balance		3,828,930	4,831,556	23,327,711	5,443,962	3,739,449	23,422,496	1,461,946
Total		\$5,142,071	\$8,835,885	\$33,858,093	\$13,027,764	\$5,210,150	\$32,832,898	\$4,226,893
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		17.9%	29.9%	63.7%	101.4%	28.6%	69.3%	44.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<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 (2010 Census)	13,311	7,259	10,866	4,045	27,703	5,896	25,857
Net Taxable Tax Capacity	\$10,891,039	\$11,614,245	\$19,537,721	\$5,057,493	\$34,188,047	\$8,936,896	\$27,203,560
2009 Tax Levy (Payable 2010)	3,696,870	3,574,072	7,822,713	2,264,931	12,944,041	3,939,776	12,139,649
REVENUES							
Taxes	\$3,327,284	\$3,557,690	\$8,876,580	\$2,698,572	\$12,453,736	\$4,321,710	\$11,457,571
Special Assessments	497,477	328,029	-	546,224	212,484	395,085	703,390
Licenses and Permits	19,135	13,191	13,003	46,515	318,618	28,775	24,725
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	17,348	22,289	2,126,219	109,235	-	52,224	324,700
Human Services	2,191,272	390,011	1,058,427	506,646	1,841,494	-	23,224
Disaster	366,435	145,406	290,264	337,067	55,784	46,109	76,533
All Other	382,257	174,742	3,291,516	58,345	46,031	-	606,442
Total Federal Grants	2,957,312	732,448	6,766,426	1,011,293	1,943,309	98,333	1,030,899
State Grants							
County Program Aid	794,370	354,305	120,153	270,739	816,500	238,133	999,399
Market Value Credits	399,933	269,852	191,132	115,929	651,552	234,392	568,150
Disparity Reduction Aid	151,689	50,502	155,178	10,129	79,311	32,979	26,856
Streets and Highways	6,863,135	3,027,652	3,504,089	1,677,318	5,055,687	4,057,956	3,168,734
Human Services	834,180	588,159	3,161,170	238,888	2,137,235	-	-
PERA Aid	28,068	12,507	24,475	12,302	28,707	9,428	41,797
Police Aid	59,565	39,710	102,584	33,092	123,349	27,576	79,420
All Other	2,524,023	436,826	1,819,094	1,890,338	852,381	290,678	417,444
Total State Grants	11,654,963	4,779,513	9,077,875	4,248,735	9,744,722	4,891,142	5,301,800
Local Unit Grants	331,403	176,260	245,821	35,070	-	72,009	168,255
Total Intergovernmental Revenues	\$14,943,678	\$5,688,221	\$16,090,122	\$5,295,098	\$11,688,031	\$5,061,484	\$6,500,954
Charges for Services	1,024,504	483,641	1,385,583	343,141	2,645,614	572,211	867,101
Fines and Forfeits	17,121	2,114	5,980	17,403	15,391	6,476	-
Interest Earnings	165,269	152,569	55,674	38,075	353,412	62,729	84,876
All Other Revenues	3,279,676	355,524	1,308,531	429,344	559,868	343,876	1,382,961
Total Revenues	\$23,274,144	\$10,580,979	\$27,735,473	\$9,414,372	\$28,247,154	\$10,792,346	\$21,021,578
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	11,026	-	-	-	-	142,340	76,335
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	11,026	-	-	-	-	142,340	76,335
Other Sources							
Transfers From - Enterprise Funds	-	52,642	597,925	-	130,269	-	-
- Governmental Funds	1,856,675	60,945	846,341	-	-	35,228	-
Total Revenues and Other Financing Sources	\$25,141,845	\$10,694,566	\$29,179,739	\$9,414,372	\$28,377,423	\$10,969,914	\$21,097,913

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$1,867,414	\$2,167,912	\$5,314,758	\$4,805,492	\$4,260,989	\$5,369,479	\$5,525,541
	- Capital Outlay	-	108,972	87,320	475,034	13,855	1,926,755	-
	Total General Government	1,867,414	2,276,884	5,402,078	5,280,526	4,274,844	7,296,234	5,525,541
Public Safety	- Sheriff	2,185,905	1,657,728	3,596,225	3,893,881	4,039,462	2,550,905	2,563,263
	- Corrections	125,573	108,266	-	1,711,966	428,509	3,957,726	2,166,907
	- All Other	243,149	102,323	194,930	-	330,078	545,535	955,069
	- Capital Outlay	-	147,132	-	73,799	-	-	-
	Total Public Safety	2,554,627	2,015,449	3,791,155	5,679,646	4,798,049	7,054,166	5,685,239
Streets and Highways	- Administration	272,294	790,184	678,871	723,500	349,407	601,635	365,673
	- Maintenance	937,259	2,992,908	5,198,534	1,774,946	1,756,399	4,324,002	2,424,331
	- Construction	1,332,296	4,082,930	-	6,860,658	2,269,454	1,561,395	6,590,196
	- Other Capital Outlay	220,278	370,030	-	624,291	1,024,616	579,674	1,078,652
	Total Streets and Highways	2,762,127	8,236,052	5,877,405	9,983,395	5,399,876	7,066,706	10,458,852
Sanitation	- Current Expenditures	248,762	163,393	259,812	1,512,132	219,147	83,265	2,171,349
	- Capital Outlay	-	256	-	55,020	-	-	-
	Total Sanitation	248,762	163,649	259,812	1,567,152	219,147	83,265	2,171,349
Human Services	- Income Maintenance	900,556	1,069,295	-	2,275,328	2,005,642	2,072,943	2,801,603
	- Social Services	1,268,639	2,163,006	2,222,804	6,236,373	4,449,789	5,529,955	5,514,454
	- All Other	177,602	29,594	-	379,167	-	-	-
	- Capital Outlay	-	4,776	-	18,174	-	-	-
	Total Human Services	2,346,797	3,266,671	2,222,804	8,909,042	6,455,431	7,602,898	8,316,057
Health	- Current Expenditures	62,982	28,000	-	2,203,641	1,542,265	617,973	2,057,121
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	62,982	28,000	-	2,203,641	1,542,265	617,973	2,057,121
Culture and Recreation								
Libraries	- Current Expenditures	32,875	94,421	607,349	187,513	206,832	257,637	479,648
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	86,220	156,701	141,499	376,623	422,496	92,920	72,895
	- Capital Outlay	-	14,660	-	22,616	-	-	-
	Total Culture and Recreation	119,095	265,782	748,848	586,752	629,328	350,557	552,543
Conservation of Natural Resources	- Current Expenditures	209,849	680,144	1,408,056	970,435	339,360	233,243	409,733
	- Capital Outlay	-	1,529	-	-	-	-	-
	Total Conservation of Natural Resources	209,849	681,673	1,408,056	970,435	339,360	233,243	409,733
Housing and Economic Development	- Current Expenditures	-	608,937	77,349	1,895	122,500	14,000	151,942
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	608,937	77,349	1,895	122,500	14,000	151,942
All Other	- Current Expenditures	239,927	-	-	198,176	-	-	-
	- Capital Outlay	-	-	-	-	3,570,634	-	-
	Total All Other	239,927	-	-	198,176	3,570,634	-	-
Debt Service	- Principal Paid on Bonds	195,000	-	531,250	1,191,424	1,412,462	490,000	1,005,000
	- Other Long-Term Debt	11,109	-	45,547	59,047	-	-	-
	- Interest and Fiscal Charges	73,630	-	126,796	900	360,138	526,923	606,386
	Total Current Expenditures	8,859,006	12,812,812	19,700,187	27,251,068	20,472,875	26,251,218	27,659,529
	Total Capital Outlay	1,552,574	4,730,285	87,320	8,129,592	6,878,559	4,067,824	7,668,848
	Total Debt Service	279,739	-	703,593	1,251,371	1,772,600	1,016,923	1,611,386
	Total Expenditures	\$10,691,319	\$17,543,097	\$20,491,100	\$36,632,031	\$29,124,034	\$31,335,965	\$36,939,763
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	4,861,462
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	25,496	4,778	-	-	1,916,169	514,720	59,810
	Total Expenditures and Other Financing Uses	\$10,716,815	\$17,547,875	\$20,491,100	\$36,632,031	\$31,040,203	\$31,850,685	\$41,861,035
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$1,852,585	\$2,378,693	\$6,564,317	\$12,871,483	\$5,317,513	\$7,959,104	\$7,177,567
Special Revenue Funds Unreserved Fund Balance		2,467,445	6,724,632	8,583,360	11,890,499	7,285,188	7,618,701	10,374,848
Total		\$4,320,030	\$9,103,325	\$15,147,677	\$24,761,982	\$12,602,701	\$15,577,805	\$17,552,415
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.8%	71.0%	76.9%	90.9%	61.6%	59.3%	63.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2010 Census)	5,413	9,439	20,840	36,651	23,300	26,097	33,198
Net Taxable Tax Capacity	\$4,270,445	\$11,183,544	\$27,219,242	\$35,301,261	\$26,343,941	\$23,007,143	\$31,812,384
2009 Tax Levy (Payable 2010)	3,734,919	4,659,400	10,249,117	18,785,236	11,902,039	14,775,935	15,646,356
REVENUES							
Taxes	\$3,483,919	\$4,181,179	\$9,835,146	\$17,464,992	\$11,098,768	\$13,710,146	\$14,317,680
Special Assessments	146,314	409,427	1,511,293	112,852	72,443	55,447	58
Licenses and Permits	7,885	2,180	33,503	69,150	14,268	166,469	298,574
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	366,565	1,117,489	133,901	830,977	335,255	200,774	642,200
Human Services	757,419	1,149,360	37,970	2,102,347	1,749,995	2,098,868	2,956,923
Disaster	24,676	715,742	91,822	34,009	960,822	99,501	65,416
All Other	311,634	665,525	123,375	576,124	171,488	376,291	311,567
Total Federal Grants	1,460,294	3,648,116	387,068	3,543,457	3,217,560	2,775,434	3,976,106
State Grants							
County Program Aid	862,179	927,300	806,118	1,511,249	778,494	1,214,150	1,330,083
Market Value Credits	177,124	395,746	621,386	1,057,775	680,706	905,896	1,431,969
Disparity Reduction Aid	64,032	4,384	35,695	60,749	12,611	24,711	29,066
Streets and Highways	2,556,273	4,998,792	3,770,464	6,136,829	3,170,053	5,554,066	6,795,682
Human Services	611,044	507,329	-	2,330,261	1,635,849	2,150,532	2,358,743
PERA Aid	10,235	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	77,214	79,420	79,972	163,804	124,094	148,361	135,125
All Other	912,199	670,047	956,891	769,855	1,066,561	955,075	631,310
Total State Grants	5,270,300	7,600,803	6,307,493	12,066,673	7,492,512	10,983,577	12,760,245
Local Unit Grants	224,320	-	-	1,645,545	50,941	174,490	140,784
Total Intergovernmental Revenues	\$6,954,914	\$11,248,919	\$6,694,561	\$17,255,675	\$10,761,013	\$13,933,501	\$16,877,135
Charges for Services	468,004	2,057,223	662,623	4,817,539	3,464,639	2,081,359	4,661,599
Fines and Forfeits	8,511	-	21,651	30,178	28,938	60,933	27,880
Interest Earnings	35,914	103,732	148,357	286,868	247,821	172,648	447,241
All Other Revenues	434,320	688,999	2,394,236	3,227,742	2,015,256	819,671	1,406,510
Total Revenues	\$11,539,781	\$18,691,659	\$21,301,370	\$43,264,996	\$27,703,146	\$31,000,174	\$38,036,677
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	40,200	-	2,631,921	1,820,000	4,974,681
Other Long-Term Debt	100,000	-	-	282,628	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	100,000	-	40,200	282,628	2,631,921	1,820,000	4,974,681
Other Sources	-	1,608	58,348	5,922	-	6,558	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	25,496	4,778	-	-	1,916,169	514,720	59,810
Total Revenues and Other Financing Sources	\$11,665,277	\$18,698,045	\$21,399,918	\$43,553,546	\$32,251,236	\$33,341,452	\$43,071,168

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$4,935,755	\$2,288,735	\$5,829,820	\$3,746,843	\$2,137,740	\$13,298,662	\$9,790,264
	- Capital Outlay	679,960	-	133,440	34,844	-	-	222,431
	Total General Government	5,615,715	2,288,735	5,963,260	3,781,687	2,137,740	13,298,662	10,012,695
Public Safety	- Sheriff	2,988,039	1,601,176	1,830,165	1,710,046	803,335	11,656,513	4,875,226
	- Corrections	3,510,261	44,144	2,037,712	2,415,602	362,685	10,512,438	3,768,648
	- All Other	298,521	1,319,423	238,214	138,177	74,513	13,987,492	499,417
	- Capital Outlay	11,302,696	-	-	567,300	-	-	512,902
	Total Public Safety	18,099,517	2,964,743	4,106,091	4,831,125	1,240,533	36,156,443	9,656,193
Streets and Highways	- Administration	517,656	265,913	247,126	245,679	340,166	1,837,358	542,429
	- Maintenance	3,453,563	1,739,731	1,047,099	1,174,720	2,130,800	5,566,748	4,760,658
	- Construction	3,750,294	2,738,421	3,432,655	3,532,930	2,149,267	11,734,037	10,576,466
	- Other Capital Outlay	-	704,055	350,555	1,186,026	524,480	2,658,333	1,206,359
	Total Streets and Highways	7,721,513	5,448,120	5,077,435	6,139,355	5,144,713	21,796,476	17,085,912
Sanitation	- Current Expenditures	562,718	350,002	452,598	353,756	369,996	-	-
	- Capital Outlay	1,038	-	-	-	-	-	-
	Total Sanitation	563,756	350,002	452,598	353,756	369,996	-	-
Human Services	- Income Maintenance	3,072,803	-	2,477,305	2,057,804	671,938	9,738,152	4,422,101
	- Social Services	6,102,474	-	5,226,328	3,848,071	1,371,217	41,828,497	11,599,862
	- All Other	-	1,071,590	-	-	18,609	475,745	349,059
	- Capital Outlay	-	-	-	11,527	-	-	95,225
	Total Human Services	9,175,277	1,071,590	7,703,633	5,917,402	2,061,764	52,042,394	16,466,247
Health	- Current Expenditures	1,724,430	52,584	1,366,106	1,501,321	306,227	11,682,023	2,446,081
	- Capital Outlay	3,550	-	-	588	-	-	-
	Total Health	1,727,980	52,584	1,366,106	1,501,909	306,227	11,682,023	2,446,081
Culture and Recreation								
Libraries	- Current Expenditures	266,780	67,665	104,185	450,805	79,955	1,185,463	481,478
	- Capital Outlay	-	-	-	1,286	-	-	-
Parks and Recreation	- Current Expenditures	195,977	621,270	172,633	605,557	119,741	2,068,823	390,740
	- Capital Outlay	12,048	-	-	-	860,554	-	40,652
	Total Culture and Recreation	474,805	688,935	276,818	1,057,648	1,060,250	3,254,286	912,870
Conservation of Natural Resources	- Current Expenditures	542,404	686,031	618,745	390,762	552,495	658,525	720,616
	- Capital Outlay	944	-	-	-	-	-	-
	Total Conservation of Natural Resources	543,348	686,031	618,745	390,762	552,495	658,525	720,616
Housing and Economic Development	- Current Expenditures	269,238	263,126	141,313	116,021	80,220	60,750	21,800
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	269,238	263,126	141,313	116,021	80,220	60,750	21,800
All Other	- Current Expenditures	-	-	-	-	-	384,845	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	-	384,845	-
Debt Service	- Principal Paid on Bonds	1,882,606	220,000	1,773,208	690,000	-	1,292,029	1,815,000
	- Other Long-Term Debt	-	156,661	-	261,566	-	-	71,930
	- Interest and Fiscal Charges	1,807,506	74,121	599,256	650,057	-	1,563,752	1,060,367
	Total Current Expenditures	28,440,619	10,371,390	21,789,349	18,755,164	9,419,637	124,942,034	44,668,379
	Total Capital Outlay	15,750,530	3,442,476	3,916,650	5,334,501	3,534,301	14,392,370	12,654,035
	Total Debt Service	3,690,112	450,782	2,372,464	1,601,623	-	2,855,781	2,947,297
	Total Expenditures	\$47,881,261	\$14,264,648	\$28,078,463	\$25,691,288	\$12,953,938	\$142,190,185	\$60,269,711
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	2,431	-	-	-	351,004	-
	- Governmental Funds	1,079,370	119,124	92,201	163,414	-	61,908	988,350
	Total Expenditures and Other Financing Uses	\$48,960,631	\$14,386,203	\$28,170,664	\$25,854,702	\$12,953,938	\$142,603,097	\$61,258,061
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$15,475,652	\$3,032,183	\$10,569,632	\$6,958,289	\$3,608,565	\$29,919,583	\$13,376,762
Special Revenue Funds Unreserved Fund Balance		11,027,095	3,373,408	7,974,015	3,071,874	1,626,989	37,685,090	13,511,001
Total		\$26,502,747	\$6,405,591	\$18,543,647	\$10,030,163	\$5,235,554	\$67,604,673	\$26,887,763
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		93.2%	61.8%	85.1%	53.5%	55.6%	54.1%	60.2%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2010 Census)	39,163	8,725	32,727	21,378	6,852	144,248	57,303
Net Taxable Tax Capacity	\$32,151,860	\$16,052,325	\$29,144,867	\$22,066,922	\$9,169,741	\$147,409,130	\$86,444,296
2009 Tax Levy (Payable 2010)	14,917,323	4,721,753	15,116,447	9,499,099	3,676,703	78,350,040	29,556,667
REVENUES							
Taxes	\$14,783,590	\$5,269,906	\$14,327,677	\$8,887,226	\$3,419,569	\$74,286,736	\$27,606,781
Special Assessments	555,998	624,162	880,002	141,711	306,322	-	88,848
Licenses and Permits	90,823	36,518	47,228	300,818	4,692	1,660,438	356,125
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,746,360	647,173	284,930	67,921	1,099,709	2,148,573	1,193,931
Human Services	3,408,981	-	2,180,736	1,882,238	493,219	9,390,980	4,074,856
Disaster	23,233	1,147,628	40,504	8,254	267,879	515,475	152,077
All Other	961,228	166,161	394,795	440,579	198,474	2,063,029	818,124
Total Federal Grants	6,139,802	1,960,962	2,900,965	2,398,992	2,059,281	14,118,057	6,238,988
State Grants							
County Program Aid	2,174,940	99,461	1,423,781	851,149	545,772	5,367,987	1,255,123
Market Value Credits	1,206,213	347,077	743,851	552,139	247,357	2,523,333	1,707,943
Disparity Reduction Aid	189,190	25,685	11,664	70,989	15,682	13,110	13,021
Streets and Highways	3,343,975	3,410,978	3,468,944	4,043,573	3,117,082	7,228,015	13,382,605
Human Services	1,596,706	3,611	790,586	1,432,065	374,167	14,795,978	5,458,927
PERA Aid	40,232	11,609	34,276	28,842	13,183	178,686	64,946
Police Aid	138,434	59,565	84,935	79,420	33,092	388,276	210,132
All Other	978,369	357,676	1,834,322	757,950	1,263,322	6,530,022	1,008,697
Total State Grants	9,668,059	4,315,662	8,392,359	7,816,127	5,609,657	37,025,407	23,101,394
Local Unit Grants	-	167,624	-	673,895	25,734	718,269	422,582
Total Intergovernmental Revenues	\$15,807,861	\$6,444,248	\$11,293,324	\$10,889,014	\$7,694,672	\$51,861,733	\$29,762,964
Charges for Services	3,528,314	464,621	2,073,551	2,227,247	733,221	14,992,257	4,454,912
Fines and Forfeits	71,795	20,760	51,500	6,752	-	24,105	70,172
Interest Earnings	1,289,726	84,258	313,179	147,786	18,880	1,956,749	295,067
All Other Revenues	1,457,704	633,424	845,714	3,394,214	343,872	1,777,112	1,957,662
Total Revenues	\$37,585,811	\$13,577,897	\$29,832,175	\$25,994,768	\$12,521,228	\$146,559,130	\$64,592,531
Other Financing Sources							
Borrowing							
Bonds Issued	118,839	-	-	-	247,300	7,687,913	-
Other Long-Term Debt	-	11,699	143,121	-	-	-	57,240
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	118,839	11,699	143,121	-	247,300	7,687,913	57,240
Other Sources							
Transfers From - Enterprise Funds	10,114	32,600	-	4,408	-	203,026	-
- Governmental Funds	-	-	-	-	-	96,250	-
	1,079,370	119,124	92,201	163,414	-	61,908	988,350
Total Revenues and Other Financing Sources	\$38,794,134	\$13,741,320	\$30,067,497	\$26,162,590	\$12,768,528	\$154,608,227	\$65,638,121

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,007,312	\$1,719,135	\$3,943,141	\$1,869,015	\$4,399,185	\$1,722,461	\$3,174,321
	- Capital Outlay	25,059	-	-	303,326	108,856	-	2,092,791
	Total General Government	3,032,371	1,719,135	3,943,141	2,172,341	4,508,041	1,722,461	5,267,112
Public Safety	- Sheriff	1,866,450	837,474	2,037,383	468,310	2,982,527	986,129	3,547,547
	- Corrections	221,896	51,431	1,180,029	330,974	295,241	41,416	352,074
	- All Other	280,609	283,384	876,800	401,292	186,621	85,989	655,247
	- Capital Outlay	122,628	-	152,256	125,738	160,249	-	-
	Total Public Safety	2,491,583	1,172,289	4,246,468	1,326,314	3,624,638	1,113,534	4,554,868
Streets and Highways	- Administration	430,695	152,982	378,527	159,128	297,942	420,260	333,617
	- Maintenance	1,330,588	2,256,480	2,284,329	1,080,883	3,158,566	1,216,738	2,104,653
	- Construction	3,028,795	1,835,611	4,764,524	849,408	4,492,987	2,847,201	2,210,343
	- Other Capital Outlay	127,920	-	910,243	268,193	483,275	765,736	903,525
	Total Streets and Highways	4,917,998	4,245,073	8,337,623	2,357,612	8,432,770	5,249,935	5,552,138
Sanitation	- Current Expenditures	943,131	250,075	264,994	612,243	187,966	216,243	535,614
	- Capital Outlay	377,229	-	-	49,106	-	-	-
	Total Sanitation	1,320,360	250,075	264,994	661,349	187,966	216,243	535,614
Human Services	- Income Maintenance	1,389,154	597,625	819,872	380,997	1,456,591	-	2,420,753
	- Social Services	2,997,086	1,540,868	2,104,189	1,183,135	4,809,540	-	-
	- All Other	-	-	-	1,554	409,423	950,561	-
	- Capital Outlay	19,230	-	-	-	-	-	-
	Total Human Services	4,405,470	2,138,493	2,924,061	1,565,686	6,675,554	950,561	2,420,753
Health	- Current Expenditures	1,016,013	64,539	3,038,590	84,190	2,111,438	37,147	225,988
	- Capital Outlay	-	-	-	-	3,261	-	-
	Total Health	1,016,013	64,539	3,038,590	84,190	2,114,699	37,147	225,988
Culture and Recreation								
Libraries	- Current Expenditures	76,978	75,697	118,768	40,733	635,711	35,076	236,592
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	290,626	263,376	867,944	316,608	126,837	169,873	262,065
	- Capital Outlay	-	-	-	-	404,743	33,877	-
	Total Culture and Recreation	367,604	339,073	986,712	357,341	1,167,291	238,826	498,657
Conservation of Natural Resources	- Current Expenditures	1,841,170	966,239	1,102,282	394,788	531,427	706,204	609,997
	- Capital Outlay	30,700	-	26,294	-	-	-	-
	Total Conservation of Natural Resources	1,871,870	966,239	1,128,576	394,788	531,427	706,204	609,997
Housing and Economic Development	- Current Expenditures	1,191,342	257,939	622,415	536,696	33,948	48,011	22,905
	- Capital Outlay	-	-	113,495	-	-	-	-
	Total Housing and Economic Development	1,191,342	257,939	735,910	536,696	33,948	48,011	22,905
All Other	- Current Expenditures	169,000	7,000	28,000	-	-	2,797	-
	- Capital Outlay	-	-	-	-	-	7,833	-
	Total All Other	169,000	7,000	28,000	-	-	10,630	-
Debt Service	- Principal Paid on Bonds	-	32,796	675,000	-	1,600,000	177,000	1,250,000
	- Other Long-Term Debt	239,000	-	380,808	-	-	221,397	105,558
	- Interest and Fiscal Charges	36,740	6,577	257,244	-	604,010	117,627	505,205
	Total Current Expenditures	17,052,050	9,324,244	19,667,263	7,860,546	21,622,963	6,638,905	14,481,373
	Total Capital Outlay	3,731,561	1,835,611	5,966,812	1,595,771	5,653,371	3,654,647	5,206,659
	Total Debt Service	275,740	39,373	1,313,052	-	2,204,010	516,024	1,860,763
	Total Expenditures	\$21,059,351	\$11,199,228	\$26,947,127	\$9,456,317	\$29,480,344	\$10,809,576	\$21,548,795
Other Financing Uses								
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	1,856,675	60,945	846,341	-	-	35,228	-
	Total Expenditures and Other Financing Uses	\$22,916,026	\$11,260,173	\$27,793,468	\$9,456,317	\$29,480,344	\$10,844,804	\$21,548,795
Unreserved Fund Balance								
General Fund Unreserved Fund Balance	\$7,139,400	\$1,783,812	\$8,174,475	\$2,544,480	\$5,535,815	\$3,952,027	\$8,251,133	
Special Revenue Funds Unreserved Fund Balance	5,912,994	6,605,862	5,129,916	2,187,194	7,544,315	1,905,123	6,495,966	
Total	\$13,052,394	\$8,389,674	\$13,304,391	\$4,731,674	\$13,080,130	\$5,857,150	\$14,747,099	
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		76.5%	90.0%	67.6%	60.2%	60.5%	88.2%	101.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2010 Census)	13,930	29,750	9,596	31,600	10,995	508,640	4,089
Net Taxable Tax Capacity	\$8,400,656	\$31,779,912	\$10,525,845	\$29,654,020	\$16,801,360	\$543,149,652	\$3,316,033
2009 Tax Levy (Payable 2010)	6,393,932	14,288,451	3,853,782	18,504,063	6,344,664	219,499,626	1,775,836
REVENUES							
Taxes	\$5,888,061	\$13,234,619	\$4,165,490	\$16,913,208	\$5,919,761	\$270,417,546	\$1,651,940
Special Assessments	184,340	-	236,896	3,224,053	369,113	-	111,954
Licenses and Permits	3,871	70,265	13,500	77,240	34,765	1,604,772	1,360
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	374,961	461,812	687,557	5,739,445	643,160	26,701,687	806,310
Human Services	1,392,018	2,570,148	640,829	6,756,544	763,311	57,608,315	343,322
Disaster	232,795	84,947	-	-	130,003	2,094,743	56,438
All Other	111,923	664,660	145,585	856,054	260,185	20,753,348	53,335
Total Federal Grants	2,111,697	3,781,567	1,473,971	13,352,043	1,796,659	107,158,093	1,259,405
State Grants							
County Program Aid	820,412	1,199,084	963,130	1,468,815	327,095	12,440,431	628,294
Market Value Credits	478,712	1,057,813	281,964	943,274	396,653	4,892,314	143,401
Disparity Reduction Aid	94,134	1,026	71,320	77,374	21,655	262,056	69,164
Streets and Highways	2,155,001	8,364,517	4,305,340	7,047,010	2,730,867	22,074,123	2,626,737
Human Services	784,944	2,181,585	599,187	5,732,420	333,131	39,805,082	104,092
PERA Aid	16,384	36,545	14,804	43,810	17,671	763,523	8,965
Police Aid	52,947	160,679	79,420	152,222	46,328	1,265,099	43,019
All Other	490,636	1,143,533	621,705	771,346	772,926	31,564,686	392,190
Total State Grants	4,893,170	14,144,782	6,936,870	16,236,271	4,646,326	113,067,314	4,015,862
Local Unit Grants	44,000	-	40,393	26,694	57,968	13,598,425	-
Total Intergovernmental Revenues	\$7,048,867	\$17,926,349	\$8,451,234	\$29,615,008	\$6,500,953	\$233,823,832	\$5,275,267
Charges for Services	1,416,910	2,366,296	1,420,830	6,136,328	960,493	68,575,275	694,011
Fines and Forfeits	25,098	29,948	9,791	5,312	19,914	807,505	-
Interest Earnings	34,052	61,695	181,885	318,690	88,962	4,439,391	195,853
All Other Revenues	639,280	2,274,652	930,253	1,716,214	391,812	17,339,783	610,357
Total Revenues	\$15,240,479	\$35,963,824	\$15,409,879	\$58,006,053	\$14,285,773	\$597,008,104	\$8,540,742
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	23,975,877	-
Other Long-Term Debt	-	-	-	-	8,000	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	8,000	23,975,877	-
Other Sources							
Transfers From - Enterprise Funds	-	260	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	592,818	-
	-	2,607,886	-	-	22,328	4,846,132	505
Total Revenues and Other Financing Sources	\$15,240,479	\$38,571,970	\$15,409,879	\$58,006,053	\$14,316,101	\$626,422,931	\$8,541,247

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,206,475	\$4,299,847	\$2,603,956	\$7,112,668	\$3,088,549	\$98,837,741	\$1,003,031
	- Capital Outlay	-	37,393	-	1,037,763	296,676	3,071,342	-
	Total General Government	2,206,475	4,337,240	2,603,956	8,150,431	3,385,225	101,909,083	1,003,031
Public Safety	- Sheriff	1,346,670	4,505,363	1,379,705	2,527,814	1,084,093	53,118,270	740,178
	- Corrections	1,279,901	4,056,657	437,758	4,129,910	522,627	59,393,666	260,893
	- All Other	185,273	294,409	406,425	790,418	295,416	2,255,846	93,607
	- Capital Outlay	49,298	-	-	167,885	18,385	859,632	64,256
	Total Public Safety	2,861,142	8,856,429	2,223,888	7,616,027	1,920,521	115,627,414	1,158,934
Streets and Highways	- Administration	262,400	434,114	210,560	1,397,487	333,886	3,533,022	267,796
	- Maintenance	361,105	2,118,531	1,553,860	6,818,485	3,250,003	12,526,170	936,015
	- Construction	2,815,300	4,829,530	3,859,701	6,139,481	-	29,943,442	2,908,391
	- Other Capital Outlay	51,000	1,435,033	334,457	406,543	423,496	846,183	341,222
	Total Streets and Highways	3,489,805	8,817,208	5,958,578	14,761,996	4,007,385	46,848,817	4,453,424
Sanitation	- Current Expenditures	50,921	177,898	194,961	1,624,169	322,119	17,853,654	103,311
	- Capital Outlay	-	-	-	16,900	-	-	-
	Total Sanitation	50,921	177,898	194,961	1,641,069	322,119	17,853,654	103,311
Human Services	- Income Maintenance	1,216,804	2,231,633	1,022,848	15,095,202	861,544	30,759,347	706,058
	- Social Services	3,112,432	5,151,617	1,646,050	1,576,805	2,190,759	125,063,082	522,179
	- All Other	17,505	-	-	107,210	2,730	94,991	15,645
	- Capital Outlay	7,455	-	-	427,711	-	1,399,195	20,200
	Total Human Services	4,354,196	7,383,250	2,668,898	17,206,928	3,055,033	157,316,615	1,264,082
Health	- Current Expenditures	55,380	1,207,287	66,261	2,639,498	966,564	36,557,504	51,388
	- Capital Outlay	-	-	-	3,078	-	115,961	-
	Total Health	55,380	1,207,287	66,261	2,642,576	966,564	36,673,465	51,388
Culture and Recreation								
Libraries	- Current Expenditures	80,000	303,478	-	202,186	107,914	9,997,461	29,702
	- Capital Outlay	-	-	-	-	-	9,012,538	-
Parks and Recreation	- Current Expenditures	120,527	12,174	187,011	176,449	157,979	10,316,785	51,181
	- Capital Outlay	-	-	-	-	-	3,653,235	-
	Total Culture and Recreation	200,527	315,652	187,011	378,635	265,893	32,980,019	80,883
Conservation of Natural Resources	- Current Expenditures	832,632	607,212	519,997	1,233,469	485,584	52,899	375,888
	- Capital Outlay	-	-	-	483	-	-	-
	Total Conservation of Natural Resources	832,632	607,212	519,997	1,233,952	485,584	52,899	375,888
Housing and Economic Development	- Current Expenditures	81,705	-	8,365	-	419,593	32,245,092	4,641
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	81,705	-	8,365	-	419,593	32,245,092	4,641
All Other	- Current Expenditures	-	-	-	-	-	37,320,082	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	-	37,320,082	-
Debt Service	- Principal Paid on Bonds	240,000	-	-	2,505,001	420,000	14,699,286	-
	- Other Long-Term Debt	80,000	929,523	4,574	24,106	3,590	-	-
	- Interest and Fiscal Charges	107,032	1,453,332	763	1,177,324	194,040	9,090,302	902
	Total Current Expenditures	11,209,730	25,400,220	10,237,757	45,431,770	14,089,360	529,925,612	5,161,513
	Total Capital Outlay	2,923,053	6,301,956	4,194,158	8,199,844	738,557	48,901,528	3,334,069
	Total Debt Service	427,032	2,382,855	5,337	3,706,431	617,630	23,789,588	902
	Total Expenditures	\$14,559,815	\$34,085,031	\$14,437,252	\$57,338,045	\$15,445,547	\$602,616,728	\$8,496,484
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	7,390,000	-
Other Uses		-	-	-	-	-	17,510	-
Transfers To	- Enterprise Funds	-	-	239,152	-	-	3,236,843	-
	- Governmental Funds	-	2,607,886	-	-	22,328	4,846,132	505
	Total Expenditures and Other Financing Uses	\$14,559,815	\$36,692,917	\$14,676,404	\$57,338,045	\$15,467,875	\$618,107,213	\$8,496,989
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$3,325,249	\$358,129	\$5,020,126	\$10,777,536	\$1,497,311	\$174,311,675	\$1,084,033
Special Revenue Funds Unreserved Fund Balance		2,125,764	4,593,185	3,368,815	16,725,450	3,526,659	58,948,458	2,225,320
Total		\$5,451,013	\$4,951,314	\$8,388,941	\$27,502,986	\$5,023,970	\$233,260,133	\$3,309,353
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.6%	19.5%	81.9%	60.5%	35.7%	44.0%	64.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2010 Census)	16,059	15,730	64,142	9,687	15,629	200,226	129,928
Net Taxable Tax Capacity	\$22,438,366	\$26,521,876	\$64,356,930	\$14,602,154	\$10,276,546	\$180,550,885	\$165,851,276
2009 Tax Levy (Payable 2010)	10,541,586	11,480,204	18,498,102	4,164,014	6,365,800	100,189,154	49,530,049
REVENUES							
Taxes	\$9,761,569	\$10,707,841	\$17,992,255	\$3,812,890	\$5,675,877	\$108,528,462	\$56,097,116
Special Assessments	612,302	965,730	101,783	208,109	1,003,972	1,351,480	-
Licenses and Permits	47,714	134,737	264,522	32,743	7,475	162,363	956,867
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	278,783	86,742	844,834	565,442	298,358	6,738,304	6,655,994
Human Services	1,271,376	1,325,069	4,581,721	535,230	1,388,324	17,318,046	6,357,926
Disaster	22,914	119,057	-	-	1,315,287	1,538,140	130,743
All Other	418,080	468,715	776,436	84,273	288,822	9,932,761	1,862,215
Total Federal Grants	1,991,153	1,999,583	6,202,991	1,184,945	3,290,791	35,527,251	15,006,878
State Grants							
County Program Aid	431,160	233,327	2,787,081	356,818	841,850	9,808,900	3,082,002
Market Value Credits	546,071	590,749	813,706	320,105	573,278	4,306,218	682,527
Disparity Reduction Aid	44,858	56,355	31,341	6,815	2,207	5,395,668	5,131
Streets and Highways	5,175,746	5,614,502	7,614,460	3,817,940	4,669,148	26,268,790	11,037,605
Human Services	985,167	1,623,681	2,059,783	614,195	476,696	22,912,974	7,255,644
PERA Aid	27,660	40,045	50,501	15,088	16,974	429,460	109,096
Police Aid	74,456	72,802	150,397	66,183	79,420	619,645	260,322
All Other	611,832	814,542	3,614,128	346,801	1,410,708	2,961,786	4,353,330
Total State Grants	7,896,950	9,046,003	17,121,397	5,543,945	8,070,281	72,703,441	26,785,657
Local Unit Grants	22,590	-	-	74,567	-	137,518	8,223,660
Total Intergovernmental Revenues	\$9,910,693	\$11,045,586	\$23,324,388	\$6,803,457	\$11,361,072	\$108,368,210	\$50,016,195
Charges for Services	1,604,430	1,982,652	4,955,610	1,758,650	1,586,904	22,990,395	10,117,300
Fines and Forfeits	-	-	62,943	17,847	4,112	191,041	102,042
Interest Earnings	182,825	429,728	1,763,546	115,027	109,945	726,839	889,273
All Other Revenues	982,977	1,180,537	1,226,730	396,522	502,746	5,279,146	2,651,419
Total Revenues	\$23,102,510	\$26,446,811	\$49,691,777	\$13,145,245	\$20,252,103	\$247,597,936	\$120,830,212
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	750,000	-	7,135,000	-
Other Long-Term Debt	92,369	172,618	36,960	46,702	-	-	202,719
Short-Term Debt	-	290,688	-	-	-	-	-
Total Borrowing	92,369	463,306	36,960	796,702	-	7,135,000	202,719
Other Sources							
Transfers From - Enterprise Funds	-	-	439,535	-	-	1,135,359	-
- Governmental Funds	-	-	4,462,987	70,000	178,469	6,778,934	6,811,165
Total Revenues and Other Financing Sources	\$23,194,879	\$26,910,117	\$54,691,278	\$14,016,637	\$20,430,572	\$271,325,224	\$127,894,382

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$2,723,277	\$5,243,251	\$7,470,907	\$2,155,959	\$2,771,387	\$33,498,818	\$23,804,995
	- Capital Outlay	370,857	41,569	104,118	-	158,432	3,032,194	3,526,411
	Total General Government	3,094,134	5,284,820	7,575,025	2,155,959	2,929,819	36,531,012	27,331,406
Public Safety	- Sheriff	1,863,793	1,525,883	4,671,931	1,728,520	1,420,320	20,219,323	4,816,244
	- Corrections	300,165	1,227,543	3,867,724	102,334	1,107,103	22,362,326	6,563,025
	- All Other	169,183	120,810	59,516	40,449	720,675	1,975,548	3,955,920
	- Capital Outlay	157,642	69,189	102,006	-	165,386	2,553,719	258,828
	Total Public Safety	2,490,783	2,943,425	8,701,177	1,871,303	3,413,484	47,110,916	15,594,017
Streets and Highways	- Administration	477,454	1,386,912	287,980	213,292	472,433	4,140,583	1,333,064
	- Maintenance	2,608,854	3,341,727	3,974,804	1,152,418	2,697,962	27,927,290	5,696,425
	- Construction	1,973,613	3,116,183	10,860,519	2,720,882	2,277,621	31,252,056	31,012,010
	- Other Capital Outlay	252,557	250,079	365,597	516,023	1,106,461	860,123	831,432
	Total Streets and Highways	5,312,478	8,094,901	15,488,900	4,602,615	6,554,477	64,180,052	38,872,931
Sanitation	- Current Expenditures	542,886	41,754	113,091	649,934	918,120	11,600	-
	- Capital Outlay	12,187	-	-	-	55,402	-	-
	Total Sanitation	555,073	41,754	113,091	649,934	973,522	11,600	-
Human Services	- Income Maintenance	1,478,057	1,501,826	2,611,162	877,260	1,030,947	13,307,104	2,340,394
	- Social Services	3,607,790	3,981,545	7,752,759	1,605,790	2,055,713	48,653,217	15,468,774
	- All Other	-	163,020	-	-	-	11,234,878	2,119,864
	- Capital Outlay	17,498	-	-	-	17,498	1,594,705	-
	Total Human Services	5,103,345	5,646,391	10,363,921	2,483,050	3,104,158	74,789,904	19,929,032
Health	- Current Expenditures	1,492,657	1,780,973	3,388,443	116,179	69,728	5,247,102	1,747,268
	- Capital Outlay	5,622	-	-	-	-	-	-
	Total Health	1,498,279	1,780,973	3,388,443	116,179	69,728	5,247,102	1,747,268
Culture and Recreation								
Libraries	- Current Expenditures	104,679	134,607	399,302	239,261	91,856	789,411	2,639,556
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	285,729	120,759	342,637	87,980	165,153	2,262,975	1,319,802
	- Capital Outlay	-	-	30,726	-	-	-	-
	Total Culture and Recreation	390,408	255,366	772,665	327,241	257,009	3,052,386	3,959,358
Conservation of Natural Resources	- Current Expenditures	712,040	1,130,322	491,884	695,542	1,214,823	8,431,306	1,911,120
	- Capital Outlay	5,821	28,386	8,036	-	-	233,336	-
	Total Conservation of Natural Resources	717,861	1,158,708	499,920	695,542	1,214,823	8,664,642	1,911,120
Housing and Economic Development	- Current Expenditures	69,234	776,458	2,115,032	500	281,904	3,631,866	1,382,638
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	69,234	776,458	2,115,032	500	281,904	3,631,866	1,382,638
All Other	- Current Expenditures	-	489,753	-	-	-	-	3,419,790
	- Capital Outlay	-	159,462	1,656,534	-	-	-	-
	Total All Other	-	649,215	1,656,534	-	-	-	3,419,790
Debt Service	- Principal Paid on Bonds	300,000	450,000	2,710,000	70,000	225,000	3,432,840	4,140,000
	- Other Long-Term Debt	115,939	178,625	24,402	38,254	-	2,045,518	5,442,207
	- Interest and Fiscal Charges	189,857	433,879	836,686	86,519	227,031	1,603,635	3,945,061
	Total Current Expenditures	16,435,798	22,967,143	37,547,172	9,665,418	15,018,124	203,693,347	78,518,879
	Total Capital Outlay	2,795,797	3,664,868	13,127,536	3,236,905	3,780,800	39,526,133	35,628,681
	Total Debt Service	605,796	1,062,504	3,571,088	194,773	452,031	7,081,993	13,527,268
	Total Expenditures	\$19,837,391	\$27,694,515	\$54,245,796	\$13,097,096	\$19,250,955	\$250,301,473	\$127,674,828
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	110,000	-	-	-	796,760	-
	- Governmental Funds	-	-	4,462,987	70,000	178,469	6,778,934	6,811,165
	Total Expenditures and Other Financing Uses	\$19,837,391	\$27,804,515	\$58,708,783	\$13,167,096	\$19,429,424	\$257,877,167	\$134,485,993
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$4,900,115	\$4,929,677	\$13,271,657	\$3,222,785	\$4,079,742	\$42,209,320	\$12,289,285
Special Revenue Funds Unreserved Fund Balance		11,012,879	6,293,029	10,510,008	2,545,026	1,033,377	60,056,905	14,264,010
Total		\$15,912,994	\$11,222,706	\$23,781,665	\$5,767,811	\$5,113,119	\$102,266,225	\$26,553,295
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		96.8%	48.9%	63.3%	59.7%	34.0%	50.2%	33.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2010 Census)	88,499	15,226	150,642	36,576	9,726	9,783	24,895
Net Taxable Tax Capacity	\$94,080,184	\$19,814,930	\$139,811,662	\$35,156,439	\$11,350,194	\$16,078,465	\$21,215,984
2009 Tax Levy (Payable 2010)	41,834,062	10,711,065	67,620,028	18,573,542	4,833,921	7,178,711	12,008,844
REVENUES							
Taxes	\$42,334,920	\$10,188,530	\$64,052,983	\$17,553,039	\$4,537,649	\$6,659,817	\$10,888,550
Special Assessments	667,152	1,064,332	775,990	249,169	124,794	388,840	67,298
Licenses and Permits	140,142	24,955	636,424	121,209	7,940	4,735	111,106
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	306,011	2,970,498	4,086,444	1,157,526	-	-	751,656
Human Services	3,715,109	1,223,748	8,481,502	3,028,237	446,055	701,148	2,105,802
Disaster	78,847	321,221	150,006	48,066	211,839	12,160	-
All Other	818,799	29,702	2,414,812	459,608	154,694	176,995	406,241
Total Federal Grants	4,918,766	4,545,169	15,132,764	4,693,437	812,588	890,303	3,263,699
State Grants							
County Program Aid	2,618,273	273,026	6,359,846	1,569,073	816,465	561,470	1,202,260
Market Value Credits	1,227,394	578,940	3,116,887	977,952	217,918	364,898	1,086,904
Disparity Reduction Aid	5,303	54,664	46,863	26,415	50,262	23,260	63,115
Streets and Highways	3,306,621	3,607,141	12,837,667	4,078,134	2,813,974	3,157,465	3,812,081
Human Services	3,909,845	831,518	2,274,569	2,666,789	683,740	937,242	1,954,239
PERA Aid	63,819	25,384	145,954	49,359	21,742	36,367	32,219
Police Aid	453,908	72,802	411,992	119,130	39,710	59,565	92,657
All Other	3,007,919	1,671,365	9,169,922	426,053	362,912	380,674	2,477,201
Total State Grants	14,593,082	7,114,840	34,363,700	9,912,905	5,006,723	5,520,941	10,720,676
Local Unit Grants	904,473	41,627	432,187	72,257	50,373	-	10,000
Total Intergovernmental Revenues	\$20,416,321	\$11,701,636	\$49,928,651	\$14,678,599	\$5,869,684	\$6,411,244	\$13,994,375
Charges for Services	9,031,451	1,771,173	6,311,763	8,237,544	578,617	1,409,941	2,769,575
Fines and Forfeits	182,057	6,850	293,008	35,410	11,162	-	14,588
Interest Earnings	781,697	361,758	663,127	920,632	170,251	137,134	140,264
All Other Revenues	1,916,822	1,208,759	3,777,371	2,344,326	585,167	1,236,958	3,594,109
Total Revenues	\$75,470,562	\$26,327,993	\$126,439,317	\$44,139,928	\$11,885,264	\$16,248,669	\$31,579,865
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	12,535,000	-	-	-	528,626
Other Long-Term Debt	-	240,742	-	95,349	4,588,065	12,900	467,282
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	240,742	12,535,000	95,349	4,588,065	12,900	995,908
Other Sources	43,197	21,758	35,651	13,748	-	6,325	34,900
Transfers From - Enterprise Funds	1,505,000	-	-	-	-	-	-
- Governmental Funds	434,106	-	4,443,701	4,683,807	78,531	-	403,810
Total Revenues and Other Financing Sources	\$77,452,865	\$26,590,493	\$143,453,669	\$48,932,832	\$16,551,860	\$16,267,894	\$33,014,483

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$13,475,945	\$2,913,421	\$19,169,410	\$6,820,266	\$2,321,588	\$2,810,207	\$4,476,894
	- Capital Outlay	160,974	190,673	732,412	815,068	7,360,390	-	103,604
	Total General Government	13,636,919	3,104,094	19,901,822	7,635,334	9,681,978	2,810,207	4,580,498
Public Safety	- Sheriff	6,934,401	2,234,141	9,690,864	2,923,837	1,301,466	1,341,002	2,381,570
	- Corrections	7,077,833	236,480	9,593,548	4,886,347	113,346	1,065,578	1,144,319
	- All Other	1,489,842	182,657	734,397	591,806	277,937	235,232	318,627
	- Capital Outlay	887,341	67,665	701,918	21,250	-	-	126,797
	Total Public Safety	16,389,417	2,720,943	20,720,727	8,423,240	1,692,749	2,641,812	3,971,313
Streets and Highways	- Administration	614,482	326,032	1,436,374	275,929	200,428	200,428	379,398
	- Maintenance	3,521,248	2,336,151	4,960,833	3,275,143	1,242,356	1,719,455	6,930,830
	- Construction	6,681,362	6,601,781	12,901,802	11,388,280	1,613,139	2,143,671	3,657,699
	- Other Capital Outlay	237,101	313,611	2,090,981	126,767	673,602	707,086	297,229
	Total Streets and Highways	11,054,193	9,577,575	21,389,990	15,066,119	3,804,281	4,770,640	11,265,226
Sanitation	- Current Expenditures	1,753,887	160,612	500,098	675,653	328,815	845,154	-
	- Capital Outlay	-	-	38,623	-	-	-	-
	Total Sanitation	1,753,887	160,612	538,721	675,653	328,815	845,154	-
Human Services	- Income Maintenance	4,003,462	959,327	11,401,995	2,596,873	512,339	1,074,527	2,643,773
	- Social Services	8,749,676	3,243,716	14,828,941	5,154,627	1,911,802	3,035,976	4,270,443
	- All Other	526,326	40,886	13,709,924	-	-	-	351,529
	- Capital Outlay	-	5,248	76,929	-	-	-	14,330
	Total Human Services	13,279,464	4,249,177	40,017,789	7,751,500	2,424,141	4,110,503	7,280,075
Health	- Current Expenditures	1,853,803	1,606,840	2,778,558	1,866,943	118,047	164,879	2,644,399
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,853,803	1,606,840	2,778,558	1,866,943	118,047	164,879	2,644,399
Culture and Recreation								
Libraries	- Current Expenditures	1,383,229	721,641	2,177,994	-	53,439	-	327,692
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	281,982	371,827	1,366,129	152,428	134,034	22,961	6,566
	- Capital Outlay	16,614	-	842,384	-	-	-	-
	Total Culture and Recreation	1,681,825	1,093,468	4,386,507	152,428	187,473	22,961	334,258
Conservation of Natural Resources	- Current Expenditures	503,614	1,861,364	4,468,932	664,510	425,894	720,439	431,023
	- Capital Outlay	-	-	666,305	-	-	-	-
	Total Conservation of Natural Resources	503,614	1,861,364	5,135,237	664,510	425,894	720,439	431,023
Housing and Economic Development	- Current Expenditures	2,496,189	245,060	893,781	-	59,000	67,106	45,645
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,496,189	245,060	893,781	-	59,000	67,106	45,645
All Other	- Current Expenditures	-	189,583	-	435,567	-	-	-
	- Capital Outlay	-	26,655	-	-	-	-	-
	Total All Other	-	216,238	-	435,567	-	-	-
Debt Service	- Principal Paid on Bonds	2,905,000	290,000	4,865,154	1,535,000	-	139,458	125,000
	- Other Long-Term Debt	-	59,055	-	192,202	-	-	47,503
	- Interest and Fiscal Charges	1,362,342	140,386	1,020,232	1,283,163	190,746	12,573	84,819
	Total Current Expenditures	54,665,919	17,629,738	97,711,778	30,319,929	9,075,247	13,302,944	26,352,708
	Total Capital Outlay	7,983,392	7,205,633	18,051,354	12,351,365	9,647,131	2,850,757	4,199,729
	Total Debt Service	4,267,342	489,441	5,885,386	3,010,365	190,746	152,031	257,322
	Total Expenditures	\$66,916,653	\$25,324,812	\$121,648,518	\$45,681,659	\$18,913,124	\$16,305,732	\$30,809,759
Other Financing Uses								
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	434,106	-	4,443,701	4,683,807	78,531	-	403,810
	Total Expenditures and Other Financing Uses	\$67,350,759	\$25,324,812	\$126,092,219	\$50,365,466	\$18,991,655	\$16,305,732	\$31,213,569
Unreserved Fund Balance								
General Fund Unreserved Fund Balance	\$19,831,712	\$8,095,575	\$23,180,238	\$8,641,951	\$2,714,095	\$2,666,918	\$3,481,273	
Special Revenue Funds Unreserved Fund Balance	21,386,534	7,398,083	28,230,968	8,179,849	4,423,755	4,462,708	5,508,963	
Total	\$41,218,246	\$15,493,658	\$51,411,206	\$16,821,800	\$7,137,850	\$7,129,626	\$8,990,236	
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		75.4%	87.9%	52.6%	55.5%	78.7%	53.6%	34.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2010 Census)	3,558	21,676	13,843	19,136	238,136	11,211	6,576
Net Taxable Tax Capacity	\$9,260,776	\$22,905,801	\$10,701,949	\$19,680,688	\$312,880,522	\$12,501,779	\$11,820,357
2009 Tax Levy (Payable 2010)	5,130,585	11,984,992	7,627,134	10,388,027	77,694,948	7,062,372	5,927,050
REVENUES							
Taxes	\$4,985,199	\$11,451,093	\$6,879,614	\$9,567,964	\$92,691,027	\$6,697,412	\$5,570,119
Special Assessments	58,522	-	416,178	256,050	-	343,859	661,825
Licenses and Permits	12,340	211,636	65,309	190,857	3,744,125	13,077	13,990
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	104,410	8,273	537,612	470,472	7,417,814	358,930	-
Human Services	336,612	1,086,752	1,941,381	1,432,304	10,608,219	1,127,742	586,149
Disaster	430,502	-	355,460	-	-	23,907	124,216
All Other	115,365	601,897	288,014	512,844	5,819,768	67,701	149,877
Total Federal Grants	986,889	1,696,922	3,122,467	2,415,620	23,845,801	1,578,280	860,242
State Grants							
County Program Aid	136,564	842,276	791,321	819,957	5,506,651	803,735	98,425
Market Value Credits	104,273	702,493	679,226	618,194	1,348,787	422,448	256,347
Disparity Reduction Aid	18,578	16,417	53,147	13,374	363	5,064	63,813
Streets and Highways	2,531,865	4,106,257	2,522,039	2,087,916	15,740,861	2,980,255	2,241,655
Human Services	138,142	1,699,894	1,576,324	929,932	2,300,530	1,161,843	163,394
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	33,821	125,749	52,947	83,965	589,033	51,292	39,159
All Other	578,752	958,672	468,327	2,055,106	11,360,144	374,938	777,799
Total State Grants	3,558,477	8,474,395	6,164,156	6,634,770	37,055,528	5,819,481	3,655,468
Local Unit Grants	19,290	5,096	45,821	-	6,240,742	20,295	65,026
Total Intergovernmental Revenues	\$4,564,656	\$10,176,413	\$9,332,444	\$9,050,390	\$67,142,071	\$7,418,056	\$4,580,736
Charges for Services	429,678	1,230,023	1,179,415	1,617,558	15,037,594	1,453,970	1,388,144
Fines and Forfeits	58	6,901	27,446	-	335,649	11,544	17,797
Interest Earnings	70,350	219,307	61,997	234,521	2,200,015	81,155	40,786
All Other Revenues	799,375	454,993	1,572,340	1,242,875	11,357,448	990,588	353,286
Total Revenues	\$10,920,178	\$23,750,366	\$19,534,743	\$22,160,215	\$192,507,929	\$17,009,661	\$12,626,683
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	1,650,555	-
Other Long-Term Debt	92,300	-	-	-	-	50,219	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	92,300	-	-	-	-	1,700,774	-
Other Sources	-	15,255	663,594	-	-	-	139,046
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	124,272	199,785	274,997	5,679,791	78,047	-
Total Revenues and Other Financing Sources	\$11,012,478	\$23,889,893	\$20,398,122	\$22,435,212	\$198,187,720	\$18,788,482	\$12,765,729

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,777,110	\$3,579,311	\$3,121,123	\$4,580,809	\$34,972,096	\$2,641,993	\$1,726,324
	- Capital Outlay	-	-	-	102,954	34,899,552	45,483	-
	Total General Government	1,777,110	3,579,311	3,121,123	4,683,763	69,871,648	2,687,476	1,726,324
Public Safety	- Sheriff	858,834	3,270,822	2,136,049	2,719,502	26,074,848	1,309,591	821,914
	- Corrections	541,490	1,971,712	151,229	49,277	8,809,564	624,225	525,644
	- All Other	123,071	728,384	219,765	95,817	562,118	176,071	98,815
	- Capital Outlay	-	-	-	24,234	508,545	-	-
	Total Public Safety	1,523,395	5,970,918	2,507,043	2,888,830	35,955,075	2,109,887	1,446,373
Streets and Highways	- Administration	358,154	390,009	312,232	256,984	1,230,863	448,579	257,903
	- Maintenance	1,345,040	3,087,982	1,545,497	5,551,751	6,393,733	1,180,422	2,120,696
	- Construction	1,246,723	2,620,665	2,168,959	335,435	6,266,731	1,574,701	1,118,675
	- Other Capital Outlay	854,549	633,580	264,475	-	451,123	1,093,976	808,950
	Total Streets and Highways	3,804,466	6,732,236	4,291,163	6,144,170	14,342,450	4,297,678	4,306,224
Sanitation	- Current Expenditures	121,727	246,360	1,207,368	667,521	-	283,809	316,153
	- Capital Outlay	-	-	-	38,227	-	-	-
	Total Sanitation	121,727	246,360	1,207,368	705,748	-	283,809	316,153
Human Services	- Income Maintenance	558,634	1,184,716	1,485,184	1,719,053	9,467,625	1,007,235	556,134
	- Social Services	734,089	2,982,848	3,542,221	3,038,120	13,078,626	3,212,952	1,548,363
	- All Other	-	-	-	-	8,857,061	-	-
	- Capital Outlay	-	-	-	-	34,870	-	-
	Total Human Services	1,292,723	4,167,564	5,027,405	4,757,173	31,438,182	4,220,187	2,104,497
Health	- Current Expenditures	103,231	1,485,076	1,269,914	1,672,734	18,441,511	456,978	713,763
	- Capital Outlay	-	-	-	-	16,882	-	-
	Total Health	103,231	1,485,076	1,269,914	1,672,734	18,458,393	456,978	713,763
Culture and Recreation								
Libraries	- Current Expenditures	38,893	151,133	90,587	240,587	6,258,594	573,036	52,933
	- Capital Outlay	-	-	-	-	35,435	-	-
Parks and Recreation	- Current Expenditures	17,778	104,396	113,048	305,172	1,957,046	51,304	11,000
	- Capital Outlay	-	-	-	1,136	929,682	-	-
	Total Culture and Recreation	56,671	255,529	203,635	546,895	9,180,757	624,340	63,933
Conservation of Natural Resources	- Current Expenditures	386,059	413,598	211,857	649,329	30,080	437,488	1,005,501
	- Capital Outlay	-	112,497	-	-	-	-	-
	Total Conservation of Natural Resources	386,059	526,095	211,857	649,329	30,080	437,488	1,005,501
Housing and Economic Development	- Current Expenditures	2,872	444,586	-	-	1,297,542	153,167	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,872	444,586	-	-	1,297,542	153,167	-
All Other	- Current Expenditures	-	-	351,149	-	-	269,313	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	351,149	-	-	269,313	-
Debt Service	- Principal Paid on Bonds	131,075	792,143	-	445,000	3,541,540	165,000	215,000
	- Other Long-Term Debt	-	-	-	-	-	97,100	112,061
	- Interest and Fiscal Charges	104,010	857,990	-	166,553	5,533,922	152,915	128,075
	<i>Total Current Expenditures</i>	<i>6,966,982</i>	<i>20,040,933</i>	<i>15,757,223</i>	<i>21,546,656</i>	<i>137,431,307</i>	<i>12,826,163</i>	<i>9,755,143</i>
	<i>Total Capital Outlay</i>	<i>2,101,272</i>	<i>3,366,742</i>	<i>2,433,434</i>	<i>501,986</i>	<i>43,142,820</i>	<i>2,714,160</i>	<i>1,927,625</i>
	<i>Total Debt Service</i>	<i>235,085</i>	<i>1,650,133</i>	<i>-</i>	<i>611,553</i>	<i>9,075,462</i>	<i>415,015</i>	<i>455,136</i>
	Total Expenditures	\$9,303,339	\$25,057,808	\$18,190,657	\$22,660,195	\$189,649,589	\$15,955,338	\$12,137,904
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	124,272	199,785	274,997	5,679,791	78,047	-
	Total Expenditures and Other Financing Uses	\$9,303,339	\$25,182,080	\$18,390,442	\$22,935,192	\$195,329,380	\$16,033,385	\$12,137,904
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		\$1,472,593	\$7,847,160	\$1,484,980	\$4,990,056	\$59,793,126	\$4,317,066	\$1,810,003
Special Revenue Funds Unreserved Fund Balance		4,419,558	4,743,049	3,721,013	6,961,232	24,116,042	4,363,388	3,385,488
Total		\$5,892,151	\$12,590,209	\$5,205,993	\$11,951,288	\$83,909,168	\$8,680,454	\$5,195,491
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		84.6%	62.8%	33.0%	55.5%	61.1%	67.7%	53.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2010 Census)	51,461	124,700	10,438	5,303,925
Net Taxable Tax Capacity	\$42,012,150	\$135,574,697	\$14,321,611	\$6,294,461,241
2009 Tax Levy (Payable 2010)	17,788,034	48,600,081	7,736,159	2,456,210,445
REVENUES				
Taxes	\$16,311,703	\$46,812,730	\$7,230,553	\$2,633,110,714
Special Assessments	282,435	1,388,391	323,658	43,670,169
Licenses and Permits	272,560	138,632	31,881	26,131,679
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	171,731	810,569	70,411	149,800,819
Human Services	3,289,761	8,183,653	674,681	419,845,501
Disaster	705,992	119,313	-	22,919,696
All Other	654,784	865,616	180,424	156,683,991
Total Federal Grants	4,822,268	9,979,151	925,516	749,250,007
State Grants				
County Program Aid	2,535,044	3,354,458	508,467	165,269,120
Market Value Credits	1,245,945	1,725,403	389,640	79,374,472
Disparity Reduction Aid	40,772	5,391	43,208	9,341,375
Streets and Highways	8,499,823	9,594,407	3,999,690	515,543,515
Human Services	3,094,952	359,069	935,801	322,725,758
PERA Aid	54,309	81,912	15,546	8,180,932
Police Aid	124,094	916,641	52,947	17,157,779
All Other	1,450,646	7,149,292	332,401	279,302,040
Total State Grants	17,045,585	23,186,573	6,277,700	1,396,894,991
Local Unit Grants	252,743	-	113,523	110,527,270
Total Intergovernmental Revenues	\$22,120,596	\$33,165,724	\$7,316,739	\$2,256,672,268
Charges for Services	4,083,376	11,133,549	551,599	543,329,840
Fines and Forfeits	28,353	270,627	4,466	7,652,524
Interest Earnings	247,418	1,523,608	286,728	50,144,195
All Other Revenues	1,040,254	6,557,267	469,873	214,351,962
Total Revenues	\$44,386,695	\$100,990,528	\$16,215,497	\$5,775,063,351
Other Financing Sources				
Borrowing				
Bonds Issued	2,400,000	-	-	434,054,408
Other Long-Term Debt	2,665	-	146,716	14,378,209
Short-Term Debt	-	-	-	290,688
Total Borrowing	2,402,665	-	146,716	448,723,305
Other Sources				
Other Sources	113,008	89,550	3,731	11,934,760
Transfers From - Enterprise Funds	-	-	-	7,064,792
- Governmental Funds	5,133,908	4,547,578	-	161,369,517
Total Revenues and Other Financing Sources	\$52,036,276	\$105,627,656	\$16,365,944	\$6,404,155,725

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2010

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$6,688,219	\$18,959,297	\$2,218,441	\$931,056,660
	- Capital Outlay	4,342,817	1,826,468	-	96,785,618
	Total General Government	11,031,036	20,785,765	2,218,441	1,027,842,278
Public Safety	- Sheriff	3,364,870	15,563,555	849,110	491,839,247
	- Corrections	2,786,467	6,969,698	1,155,883	411,944,645
	- All Other	331,955	929,999	316,454	81,621,110
	- Capital Outlay	-	1,126,099	-	43,329,528
	Total Public Safety	6,483,292	24,589,351	2,321,447	1,028,734,530
Streets and Highways	- Administration	481,016	619,082	253,363	60,596,082
	- Maintenance	1,946,358	5,682,660	1,836,013	338,699,399
	- Construction	6,811,255	11,134,262	1,422,625	571,844,399
	- Other Capital Outlay	1,511,296	23,909	822,302	55,475,354
	Total Streets and Highways	10,749,925	17,459,913	4,334,303	1,026,615,234
Sanitation	- Current Expenditures	1,047,769	449,579	105,055	83,011,685
	- Capital Outlay	-	-	-	4,366,440
	Total Sanitation	1,047,769	449,579	105,055	87,378,125
Human Services	- Income Maintenance	3,207,840	4,943,222	931,344	455,064,814
	- Social Services	6,400,808	13,481,526	2,400,127	986,386,698
	- All Other	154,168	-	-	74,832,301
	- Capital Outlay	-	52,330	-	6,497,097
	Total Human Services	9,762,816	18,477,078	3,331,471	1,522,780,910
Health	- Current Expenditures	3,406,348	3,478,642	91,097	321,773,690
	- Capital Outlay	-	19,546	-	235,157
	Total Health	3,406,348	3,498,188	91,097	322,008,847
Culture and Recreation					
Libraries	- Current Expenditures	237,953	1,955,570	71,852	131,278,536
	- Capital Outlay	-	-	-	25,971,065
Parks and Recreation	- Current Expenditures	64,072	1,066,382	208,393	65,153,819
	- Capital Outlay	-	142,534	-	13,353,588
	Total Culture and Recreation	302,025	3,164,486	280,245	235,757,008
Conservation of Natural Resources	- Current Expenditures	691,908	456,534	763,234	81,886,642
	- Capital Outlay	-	1,694	-	1,464,467
	Total Conservation of Natural Resources	691,908	458,228	763,234	83,351,109
Housing and Economic Development	- Current Expenditures	228,880	-	21,128	139,574,469
	- Capital Outlay	-	-	-	1,009,146
	Total Housing and Economic Development	228,880	-	21,128	140,583,615
All Other	- Current Expenditures	-	-	-	163,268,029
	- Capital Outlay	-	-	-	21,818,440
	Total All Other	-	-	-	185,086,469
Debt Service	- Principal Paid on Bonds	710,000	5,055,000	165,000	176,673,301
	- Other Long-Term Debt	3,276	482,000	387,228	19,261,776
	- Interest and Fiscal Charges	297,994	3,014,753	133,672	113,218,241
	Total Current Expenditures	31,038,631	74,555,746	11,221,494	4,817,987,826
	Total Capital Outlay	12,665,368	14,326,842	2,244,927	842,150,299
	Total Debt Service	1,011,270	8,551,753	685,900	309,153,318
	Total Expenditures	\$44,715,269	\$97,434,341	\$14,152,321	\$5,969,291,443
Other Financing Uses					
Debt Redemption - Refunded Bonds	-	-	1,900,000	-	76,844,081
Other Uses	-	-	-	-	17,510
Transfers To	- Enterprise Funds	-	-	-	11,456,291
	- Governmental Funds	5,133,908	4,547,578	-	161,369,517
	Total Expenditures and Other Financing Uses	\$49,849,177	\$103,881,919	\$14,152,321	\$6,218,978,842
Unreserved Fund Balance					
General Fund Unreserved Fund Balance		\$9,252,347	\$26,652,651	\$4,931,049	\$1,090,744,825
Special Revenue Funds Unreserved Fund Balance		16,578,735	13,353,680	7,533,731	1,185,734,945
Total		\$25,831,082	\$40,006,331	\$12,464,780	\$2,276,479,770
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		83.2%	53.7%	111.1%	47.2%

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**PUBLIC SERVICE
ENTERPRISE TABLES**

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	601,529	789,100	(187,571)	12,436	---	(175,135)	---	---	4,728	---	6,350	---	---	---
Total	601,529	789,100	(187,571)	12,436	---	(175,135)	---	---	4,728	---	6,350	---	---	---
Anoka														
Aquatic Center	1,575,490	1,190,361	385,129	---	6,931	378,198	---	---	---	466,200	172,623	---	---	---
Total	1,575,490	1,190,361	385,129	---	6,931	378,198	---	---	---	466,200	172,623	---	---	---
Becker														
Economic Development Authority Activities	121,196	184,966	(63,770)	629	---	(63,141)	---	---	---	---	---	---	---	---
Housing Department	86,248	311,053	(224,805)	512,466	275,382	12,279	---	471,210	38,761	---	169,542	---	---	---
Sunnyside Care Center	2,962,959	3,009,577	(46,618)	6,531	62,720	(102,807)	---	---	---	---	42,998	---	62,720	1,208,950
Total	3,170,403	3,505,596	(335,193)	519,626	338,102	(153,669)	---	471,210	38,761	---	212,540	---	62,720	1,208,950
Blue Earth														
Economic Development Authority	735,758	909,912	(174,154)	28,751	---	(145,403)	---	1,709,473	21,072	---	1,486,612	---	---	---
Landfill	2,122,590	1,807,060	315,530	125,340	---	440,870	---	---	---	(423,925)	997,482	---	---	---
Total	2,858,348	2,716,972	141,376	154,091	---	295,467	---	1,709,473	21,072	(423,925)	2,484,094	---	---	---
Carver														
Community Development Agency	4,676,497	6,306,899	(1,630,402)	9,071,173	1,345,531	6,095,240	---	4,649,281	---	---	8,657,134	7,308,728	1,670,700	7,090,690
Total	4,676,497	6,306,899	(1,630,402)	9,071,173	1,345,531	6,095,240	---	4,649,281	---	---	8,657,134	7,308,728	1,670,700	7,090,690
Cass														
Housing and Redevelopment Authority	45,439	553,064	(507,625)	476,733	---	(30,892)	---	438,253	---	---	---	---	---	---
Pine River Area Sanitary District	405,151	400,837	4,314	2,517	11,993	(5,162)	---	---	---	---	---	---	---	---
Total	450,590	953,901	(503,311)	479,250	11,993	(36,054)	---	438,253	---	---	---	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Chisago														
Housing and Redevelopment Authority - Economic Development Authority	663,609	800,533	(136,924)	1,018,597	595,014	286,659	602,047	119,757	---	---	5,370	---	598,519	405,453
Total	663,609	800,533	(136,924)	1,018,597	595,014	286,659	602,047	119,757	---	---	5,370	---	598,519	405,453
Clay														
Family Service	1,310,502	1,443,238	(132,736)	59,201	62,743	(136,278)	---	58,723	803	(281,794)	77,888	---	62,743	505,000
Juvenile Center	1,846,407	1,938,385	(91,978)	51,430	56,964	(97,512)	---	49,339	---	(181,206)	165,810	---	56,964	---
Public Health	2,051,357	4,248,011	(2,196,654)	1,860,000	---	(336,654)	---	687,220	1,172,780	(707,389)	---	---	---	---
Solid Waste	1,099,293	1,409,333	(310,040)	1,312,099	1,002,059	---	1,117,073	---	150,594	100,000	520,151	---	---	---
Total	6,307,559	9,038,967	(2,731,408)	3,282,730	1,121,766	(570,444)	1,117,073	795,282	1,324,177	(1,070,389)	763,849	---	119,707	505,000
Clearwater														
Clearwater Health Services	10,341,399	10,743,554	(402,155)	9,370	---	(392,785)	---	---	---	---	42,962	---	5,917	16,961
Total	10,341,399	10,743,554	(402,155)	9,370	---	(392,785)	---	---	---	---	42,962	---	5,917	16,961
Cook														
Economic Development Authority - Golf Course	817,487	842,230	(24,743)	150,537	47,544	78,250	---	---	---	---	20,391	---	---	135,000
Total	817,487	842,230	(24,743)	150,537	47,544	78,250	---	---	---	---	20,391	---	---	135,000
Cottonwood														
Landfill	459,367	464,747	(5,380)	---	---	(5,380)	1,207	---	---	(52,505)	21,442	---	---	---
Total	459,367	464,747	(5,380)	---	---	(5,380)	1,207	---	---	(52,505)	21,442	---	---	---
Crow Wing														
Serpent Lake Sanitary Sewer District	404,903	415,306	(10,403)	23,310	---	12,907	---	---	---	---	32,176	---	---	---
Solid Waste	1,989,639	1,631,721	357,918	104,161	---	462,079	---	---	595	(150,000)	---	---	---	---
Total	2,394,542	2,047,027	347,515	127,471	---	474,986	---	---	595	(150,000)	32,176	---	---	---
Dakota														
Community Development Agency	13,674,359	13,134,404	539,955	15,066,603	17,017,475	(1,410,917)	11,133,115	---	---	(2,180,264)	15,994,970	2,767,064	2,221,582	2,916,778

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Criminal Justice Information Integration Network	86,368	81,669	4,699	---	---	4,699	---	---	---	---	---	---	---	---
Geographic Information System	21,436	24,577	(3,141)	---	---	(3,141)	---	---	---	---	---	---	---	---
Total	13,782,163	13,240,650	541,513	15,066,603	17,017,475	(1,409,359)	11,133,115	---	---	(2,180,264)	15,994,970	2,767,064	2,221,582	2,916,778
Dodge														
Nursing Home	4,243,802	4,176,249	67,553	3,678	5,442	65,789	---	---	---	---	---	---	6,205	50,000
Total	4,243,802	4,176,249	67,553	3,678	5,442	65,789	---	---	---	---	---	---	6,205	50,000
Douglas														
Hospital Operating	77,836,344	74,348,473	3,487,871	928,721	289,870	4,126,722	---	386,360	---	---	15,323,600	---	289,870	360,000
Housing and Redevelopment Authority	100,111	2,211,673	(2,111,562)	2,334,346	118,707	104,077	442,782	1,239,425	265,003	---	100,026	---	118,707	133,045
Pope-Douglas Solid Waste	3,352,507	5,726,736	(2,374,229)	2,472,309	425,885	(327,805)	---	927,514	163,413	---	15,397,342	17,675,000	425,885	18,000,000
Total	81,288,962	82,286,882	(997,920)	5,735,376	834,462	3,902,994	442,782	2,553,299	428,416	---	30,820,968	17,675,000	834,462	18,493,045
Faribault														
Housing and Redevelopment Authority	104,184	465,114	(360,930)	334,207	---	(26,723)	---	---	---	---	---	---	---	---
Huntley Sewer District	17,025	72,815	(55,790)	6,230	15,690	(65,250)	---	---	---	---	59,039	357,000	15,619	---
Total	121,209	537,929	(416,720)	340,437	15,690	(91,973)	---	---	---	---	59,039	357,000	15,619	---
Grant														
Housing and Redevelopment Authority	615,548	694,222	(78,674)	192,883	39,537	74,672	35,000	206,525	---	---	148,999	---	39,537	40,000
Total	615,548	694,222	(78,674)	192,883	39,537	74,672	35,000	206,525	---	---	148,999	---	39,537	40,000
Hennepin														
Glen Lake Golf Course	940,444	853,064	87,380	---	67,848	19,532	---	---	---	---	---	---	67,848	210,000
Medical Center	577,028,732	549,123,854	27,904,878	1,221,273	610,486	28,515,665	---	3,117,375	14,596,949	---	41,900,731	---	610,486	2,556,188
Metropolitan Health Plan	141,575,359	139,492,344	2,083,015	207,192	42,463	2,247,744	---	---	---	---	---	---	42,463	---
Radio Communications	2,367,796	2,065,615	302,181	---	---	302,181	---	---	---	(95,120)	441,211	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Solid Waste	47,130,731	44,734,836	2,395,895	7,092,623	5,134,199	4,354,319	165,473	104,598	3,817,391	---	3,671,933	---	669,499	12,428,860
Total	769,043,062	736,269,713	32,773,349	8,521,088	5,854,996	35,439,441	165,473	3,221,973	18,414,340	(95,120)	46,013,875	---	1,390,296	15,195,048
Hubbard														
Heritage Cottages	749,196	644,564	104,632	115,759	86,135	134,256	---	---	---	---	396,263	---	86,135	---
Heritage Living Center	4,856,712	4,890,971	(34,259)	2,722	4,908	(36,445)	---	---	---	---	198,157	---	4,908	25,000
Heritage Manor	623,595	434,986	188,609	75,839	170,921	93,527	---	---	---	---	---	---	170,921	2,140,000
Total	6,229,503	5,970,521	258,982	194,320	261,964	191,338	---	---	---	---	594,420	---	261,964	2,165,000
Itasca														
Itasca Medical Care	43,716,887	44,337,694	(620,807)	46,760	---	(574,047)	---	---	---	---	---	---	---	---
Itasca Resource Center	430,888	701,778	(270,890)	---	---	(270,890)	---	---	---	---	68,914	---	---	---
Nursing Home	9,169,317	9,124,930	44,387	119,249	252,251	(88,615)	---	---	---	---	2,896,243	6,543,756	502,523	890,000
Total	53,317,092	54,164,402	(847,310)	166,009	252,251	(933,552)	---	---	---	---	2,965,157	6,543,756	502,523	890,000
Jackson														
Jackson County Fair Association	136,882	121,754	15,128	---	---	15,128	---	---	---	---	5,600	---	---	---
Jackson County Historical Society	97,854	60,408	37,446	705	---	38,151	---	---	---	---	6,704	---	---	---
Total	234,736	182,162	52,574	705	---	53,279	---	---	---	---	12,304	---	---	---
Kanabec														
Hospital	37,095,963	36,096,227	999,736	284,344	---	1,284,080	---	---	67,383	---	3,397,868	---	674,216	630,000
Total	37,095,963	36,096,227	999,736	284,344	---	1,284,080	---	---	67,383	---	3,397,868	---	674,216	630,000
Kandiyohi														
Housing and Redevelopment Authority [7]	1,821,227	1,663,624	157,603	8,965	59,097	107,471	---	1,381,645	---	---	---	---	58,724	60,348
Total	1,821,227	1,663,624	157,603	8,965	59,097	107,471	---	1,381,645	---	---	---	---	58,724	60,348

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Kittson														
North Kittson Rural Water	468,384	581,518	(113,134)	165,440	66,251	(13,945)	---	---	---	---	28,903	---	66,251	230,467
Total	468,384	581,518	(113,134)	165,440	66,251	(13,945)	---	---	---	---	28,903	---	66,251	230,467
Lake														
Housing and Redevelopment Authority - Silverpointe	184,514	131,411	53,103	98	44,018	9,183	---	---	---	---	1,467	---	43,707	30,572
Nursing Home	3,850,780	3,785,914	64,866	100	1,308	63,658	---	---	---	---	43,359	---	1,308	7,928
Total	4,035,294	3,917,325	117,969	198	45,326	72,841	---	---	---	---	44,826	---	45,015	38,500
Le Sueur														
Housing and Redevelopment Authority - Section 8 [3]	507,277	572,807	(65,530)	650	---	(64,880)	---	---	---	---	---	---	---	---
Total	507,277	572,807	(65,530)	650	---	(64,880)	---	---	---	---	---	---	---	---
Lyon														
Landfill	2,213,297	2,081,659	131,638	11,048	---	142,686	---	---	---	---	530,709	---	---	---
Total	2,213,297	2,081,659	131,638	11,048	---	142,686	---	---	---	---	530,709	---	---	---
Mahnomen														
Health Center	7,382,065	7,531,168	(149,103)	151,053	49,399	(47,449)	---	---	---	---	165,636	---	49,399	---
Nursing Home	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	7,382,065	7,531,168	(149,103)	151,053	49,399	(47,449)	---	---	---	---	165,636	---	49,399	---
Mc Leod														
Housing and Redevelopment Authority [7]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Meeker														
Economic Development Authority	677,406	508,901	168,505	3,060	236,833	(65,268)	---	---	---	---	1,341	---	209,335	126,658
Housing and Redevelopment Authority [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Memorial Hospital	26,226,552	23,793,994	2,432,558	328,734	1,493,225	1,268,067	---	---	---	---	1,796,610	---	1,496,766	449,384
Total	26,903,958	24,302,895	2,601,063	331,794	1,730,058	1,202,799	---	---	---	---	1,797,951	---	1,706,101	576,042
Morrison														
Housing Choice Vouchers [5]	530,581	525,407	5,174	48	---	5,222	---	513,465	---	---	---	---	---	---
State Shelter Plus Grant [5]	---	---	---	---	---	---	---	---	6,212	---	---	---	---	---
State/Local [5]	140,319	136,086	4,233	85	---	4,318	---	---	---	---	20,161	---	---	38,425
Total	670,900	661,493	9,407	133	---	9,540	---	513,465	6,212	---	20,161	---	---	38,425
Mower														
Housing and Redevelopment Authority [3]	778,317	761,504	16,813	21,148	30,547	7,414	---	---	---	---	---	---	30,401	32,635
Total	778,317	761,504	16,813	21,148	30,547	7,414	---	---	---	---	---	---	30,401	32,635
Murray														
Congregate Housing	307,699	230,858	76,841	500	60,080	17,261	---	---	---	(2,431)	---	---	52,554	70,000
Hospital	13,010,870	12,382,602	628,268	242,573	90,905	779,936	---	---	7,844	---	871,658	---	155,992	128,451
Shetek Area Water and Sewer Commission	225,703	487,669	(261,966)	11,563	247,025	(497,428)	---	---	---	---	127,656	33,520	246,495	711,406
Total	13,544,272	13,101,129	443,143	254,636	398,010	299,769	---	---	7,844	(2,431)	999,314	33,520	455,041	909,857
Olmsted														
Communications	1,243,740	1,130,349	113,391	7,798	200,000	(78,811)	---	---	---	---	---	---	---	---
Sanitary Sewer	69,855	61,616	8,239	140	19,479	(11,100)	---	---	---	---	---	---	19,479	10,800
Waste Management	18,038,239	13,713,334	4,324,905	765,590	840,131	4,250,364	---	---	3,208,306	---	13,410,430	---	3,940,976	3,355,000
Total	19,351,834	14,905,299	4,446,535	773,528	1,059,610	4,160,453	---	---	3,208,306	---	13,410,430	---	3,960,455	3,365,800
Otter Tail														
Waste Management	6,796,942	6,883,758	(86,816)	235,926	44,616	104,494	---	---	174,925	---	373,038	---	48,672	---
Total	6,796,942	6,883,758	(86,816)	235,926	44,616	104,494	---	---	174,925	---	373,038	---	48,672	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating		Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense							Net Income	Interest Paid	Principal Payments
Pipestone														
Medical Center	24,865,987	23,940,753	925,234	487,774	178,148	1,234,860	---	---	---	(239,152)	1,154,921	---	225,600	2,399,906
Total	24,865,987	23,940,753	925,234	487,774	178,148	1,234,860	---	---	---	(239,152)	1,154,921	---	225,600	2,399,906
Polk														
Landfill	469,560	549,360	(79,800)	13,120	---	(66,680)	---	---	413	(272,765)	34,315	---	---	---
Resource Recovery	3,268,149	3,060,229	207,920	10,817	---	218,737	---	---	4,752	272,765	338,337	---	---	---
Total	3,737,709	3,609,589	128,120	23,937	---	152,057	---	---	5,165	---	372,652	---	---	---
Pope														
Housing and Redevelopment Authority	---	80,694	(80,694)	405,615	173,219	151,702	213,282	---	---	---	794,349	---	154,930	60,000
Total	---	80,694	(80,694)	405,615	173,219	151,702	213,282	---	---	---	794,349	---	154,930	60,000
Ramsey														
Lake Owasso Residence	7,902,212	8,388,378	(486,166)	40,524	127,134	(572,776)	---	---	19,968	(263,999)	---	---	128,950	200,000
Law Enforcement Services	5,695,759	5,952,728	(256,969)	286,583	1,559	28,055	---	---	273,109	---	177,461	---	---	---
Ponds at Battle Creek	430,432	563,636	(133,204)	---	119,834	(253,038)	---	---	---	---	---	---	121,881	155,000
Ramsey County Care Center	13,725,845	15,348,232	(1,622,387)	64,290	111,251	(1,669,348)	---	---	33,778	(363,229)	183,165	---	95,418	80,000
Total	27,754,248	30,252,974	(2,498,726)	391,397	359,778	(2,467,107)	---	---	326,855	(627,228)	360,626	---	346,249	435,000
Renville														
Housing and Redevelopment Authority	64,731	776,458	(711,727)	818,959	69,500	37,732	279,140	416,149	---	---	49,741	---	66,972	65,000
Renville County Hospital and Clinics	16,272,812	14,592,162	1,680,650	141,778	45,417	1,777,011	---	49,081	---	---	2,526,858	---	37,675	110,759
Solid Waste	812,317	849,480	(37,163)	40,675	---	3,512	---	---	55,950	(110,000)	1,235,597	---	---	---
Total	17,149,860	16,218,100	931,760	1,001,412	114,917	1,818,255	279,140	465,230	55,950	(110,000)	3,812,196	---	104,647	175,759
Rice														
Environmental Services	2,931,531	2,923,822	7,709	873,900	---	881,609	---	---	172,182	439,535	---	---	---	---
Total	2,931,531	2,923,822	7,709	873,900	---	881,609	---	---	172,182	439,535	---	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Rock														
Rock County Rural Water District	629,545	659,123	(29,578)	159,122	22,634	106,910	---	---	---	---	88,776	---	19,704	103,000
Total	629,545	659,123	(29,578)	159,122	22,634	106,910	---	---	---	---	88,776	---	19,704	103,000
Saint Louis														
Chris Jensen Health and Rehabilitation Center	50,035	1,129,270	(1,079,235)	20,036	---	(1,059,199)	31,198	---	---	(649,760)	---	---	---	---
Plat Books	21,956	16,107	5,849	---	---	5,849	---	---	---	(206,477)	---	---	---	---
Solid Waste Management	5,986,389	6,515,390	(529,001)	999,854	---	470,853	381,425	---	504,976	(161,055)	190,429	---	---	---
Supervised Living Facilities	---	60,594	(60,594)	---	---	(60,594)	---	---	---	415,868	---	---	---	---
Total	6,058,380	7,721,361	(1,662,981)	1,019,890	---	(643,091)	412,623	---	504,976	(601,424)	190,429	---	---	---
Scott														
Community Development Agency	7,579,244	7,750,440	(171,196)	4,196,762	1,577,689	2,447,877	2,707,175	388,560	---	---	2,847,279	12,186,466	1,605,045	1,406,678
Total	7,579,244	7,750,440	(171,196)	4,196,762	1,577,689	2,447,877	2,707,175	388,560	---	---	2,847,279	12,186,466	1,605,045	1,406,678
Sherburne														
Justice Center	9,970,985	9,802,560	168,425	---	---	168,425	---	---	---	1,505,000	---	---	---	---
Total	9,970,985	9,802,560	168,425	---	---	168,425	---	---	---	1,505,000	---	---	---	---
Stearns														
Housing and Redevelopment Authority	1,427,377	1,758,824	(331,447)	35,174	61,700	(357,973)	---	116,338	---	(90,627)	31,965	---	2,329	64,339
Septic Loan	1,360	---	1,360	---	670	690	---	---	---	---	---	---	---	---
Total	1,428,737	1,758,824	(330,087)	35,174	62,370	(357,283)	---	116,338	---	(90,627)	31,965	---	2,329	64,339
Steele														
Cedarview Care Center	6,897,853	7,060,939	(163,086)	1,159,292	262,870	733,336	---	---	---	---	51,612	---	262,870	3,435,000
Four Seasons Civic Center	362,914	689,551	(326,637)	173,792	15,758	(168,603)	---	---	---	---	---	---	15,758	100,000
Solid Waste	1,704,833	1,355,137	349,696	1,838	588	350,946	---	---	---	---	82,122	---	---	34,776
Total	8,965,600	9,105,627	(140,027)	1,334,922	279,216	915,679	---	---	---	---	133,734	---	278,628	3,569,776

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Swift														
Housing and Redevelopment Authority	1,121,558	444,914	676,644	7,302	925,675	(241,729)	---	---	---	---	---	---	104,844	65,617
Swift County - Benson Hospital	12,834,221	12,523,695	310,526	37,131	300,416	47,241	---	---	---	---	---	---	296,069	359,615
Total	13,955,779	12,968,609	987,170	44,433	1,226,091	(194,488)	---	---	---	---	---	---	400,913	425,232
Todd														
Solid Waste	1,451,161	1,428,745	22,416	60,810	14,552	68,674	---	---	60,810	---	---	---	---	---
Total	1,451,161	1,428,745	22,416	60,810	14,552	68,674	---	---	60,810	---	---	---	---	---
Traverse														
Prairieview Place	221,660	209,779	11,881	7,534	50,250	(30,835)	---	---	---	(24,804)	---	---	50,250	39,717
Traverse Care Center	3,193,902	3,321,887	(127,985)	3,460	248,648	(373,173)	---	---	---	24,804	---	---	175,670	129,445
Total	3,415,562	3,531,666	(116,104)	10,994	298,898	(404,008)	---	---	---	---	---	---	225,920	169,162
Wabasha														
Reads Landing Sanitary Sewer District	52,664	82,904	(30,240)	27	4,134	(34,347)	---	---	---	---	---	---	4,134	1,257
Total	52,664	82,904	(30,240)	27	4,134	(34,347)	---	---	---	---	---	---	4,134	1,257
Washington														
Housing and Redevelopment Authority 601 [5]	328,914	239,972	88,942	32	73,004	15,970	---	---	---	(598,890)	---	---	63,112	122,951
Housing and Redevelopment Authority 602 [5]	205,556	174,182	31,374	117,529	82,069	66,834	114,318	---	---	72,000	---	---	73,834	29,797
Housing and Redevelopment Authority 604 [5]	1,710,860	1,226,868	483,992	827,569	678,949	632,612	659,000	---	---	50,000	---	---	658,949	390,000
Housing and Redevelopment Authority 605 [5]	2,064,899	1,211,707	853,192	9,542	705,101	157,633	---	---	---	400,000	---	---	668,512	190,000
Housing and Redevelopment Authority 606 [5]	645,025	605,103	39,922	234,291	161,355	112,858	228,254	---	---	205,000	---	---	147,419	59,492
Housing and Redevelopment Authority 607 [5]	258,488	241,354	17,134	88,174	61,157	44,151	85,925	---	---	(85,289)	---	---	55,497	22,395
Housing and Redevelopment Authority 609 [5]	453,994	333,832	120,162	235,936	127,811	228,287	239,939	---	---	26,912	---	---	120,016	65,000
Housing and Redevelopment Authority 612 [5]	264,200	201,058	63,142	111,855	77,489	97,508	108,969	---	---	130,000	---	---	70,386	33,403

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2010

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Housing and Redevelopment Authority 613 [5]	120,067	129,258	(9,191)	10	34,835	(44,016)	---	---	---	(37,000)	---	---	28,598	55,721
Housing and Redevelopment Authority 614 [5]	404,044	259,547	144,497	216,245	149,921	210,821	210,688	---	---	188,000	---	---	136,074	54,913
Housing and Redevelopment Authority 617 [5]	989,598	688,801	300,797	83	238,689	62,191	---	---	---	(135,000)	---	---	177,559	345,927
Housing and Redevelopment Authority 619 [5]	18,973	5,630	13,343	257,320	201,586	69,077	---	---	---	---	---	---	251,805	4,590,000
Housing and Redevelopment Authority 620 [5]	44,645	38,598	6,047	9	2,490	3,566	---	---	---	(7,460)	---	---	---	---
Housing and Redevelopment Authority 626 [5]	334,211	269,970	64,241	65	44,210	20,096	---	---	---	(81,323)	---	---	35,949	70,401
Housing and Redevelopment Authority 635 [5]	393,164	567,234	(174,070)	2,178	34,900	(206,792)	---	---	---	(244,722)	---	---	52	---
Housing and Redevelopment Authority 616 [5]	15,535	32,305	(16,770)	122	---	(16,648)	---	---	---	---	---	---	---	---
Total	8,252,173	6,225,419	2,026,754	2,100,960	2,673,566	1,454,148	1,647,093	---	---	(117,772)	---	---	2,487,762	6,030,000
State Totals	\$1,222,961,792		\$34,917,559		\$38,216,824		\$18,756,010		\$24,822,697		\$139,584,426		\$20,679,887	
		\$1,188,044,233		\$59,432,372		\$56,133,107		\$17,030,291		(\$3,350,102)		\$46,871,534		\$69,834,108

Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The operations are for the fiscal year ended June 30.
- [8] The enterprise fund operations were reclassified and are shown as an internal service fund.
- [9] The enterprise fund fiscal year-end is June 30.
- [99] This entity failed to report in time for this publication.

TOTAL OUTSTANDING INDEBTEDNESS

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2010

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [3]	Other Long-Term Debt	Compensated Absences	
		General Obligation (G.O.) [1]	G.O. Tax Increment	Special Assessment [1]	G.O. Revenue [1]	Revenue [1]					All Other [1][2]
Aitkin	16,202	\$1,430,000	\$-	\$-	\$-	\$-	\$-	\$1,430,000	\$1,430,000	\$477,686	\$904,799
Anoka	330,844	182,915,000	-	-	21,345,000	5,895,000	-	210,155,000	15,470,000	12,632,432	9,731,051
Becker	32,504	-	-	-	5,570,000	-	-	5,570,000	-	3,792,429	2,221,825
Beltrami	44,442	440,000	-	-	-	15,665,000	-	16,105,000	2,530,000	-	1,856,908
Benton	38,451	16,940,000	-	-	-	-	-	16,940,000	4,945,000	618,160	2,434,782
Big Stone	5,269	-	-	30,000	-	-	1,000,000	1,030,000	-	-	504,826
Blue Earth	64,013	4,000,000	-	1,097,000	-	16,440,000	-	21,537,000	-	380,222	1,760,234
Brown	25,893	-	-	-	-	-	-	-	-	2,964,253	1,381,284
Carlton	35,386	15,335,000	-	-	-	-	-	15,335,000	-	81,669	2,748,637
Carver	91,042	46,055,000	-	-	-	8,980,000	-	55,035,000	2,385,000	7,095,964	5,383,715
Cass	28,567	-	-	-	-	-	-	-	-	1,707,852	-
Chippewa	12,441	-	-	-	-	-	-	-	-	605,897	539,558
Chisago	53,887	56,505,000	-	-	5,745,000	1,094,752	-	63,344,752	-	7,752,159	3,903,156
Clay	58,999	6,135,000	-	3,855,000	-	2,475,001	-	12,465,001	2,565,001	726,784	2,714,453
Clearwater	8,695	200,000	-	-	-	-	-	200,000	-	67,082	996,380
Cook	5,176	-	-	-	-	790,000	-	790,000	-	2,390,000	527,149
Cottonwood	11,687	-	-	1,395,000	-	-	-	1,395,000	1,395,000	996,588	704,267
Crow Wing	62,500	46,075,000	-	-	-	-	-	46,075,000	2,530,000	1,295,850	2,728,800
Dakota	398,552	89,060,000	-	-	52,570,000	-	-	141,630,000	30,925,000	8,621,220	-
Dodge	20,087	1,380,000	-	50,000	245,000	-	-	1,675,000	50,000	79,272	728,727
Douglas	36,009	47,335,000	-	490,000	31,955,000	-	-	79,780,000	6,155,000	824,141	6,994,992
Faribault	14,553	11,465,000	-	615,000	587,000	-	-	12,667,000	220,000	77,122	994,537
Fillmore	20,866	-	-	5,707,776	-	-	-	5,707,776	-	329,612	1,251,614
Freeborn	31,255	7,585,000	-	3,105,000	5,535,000	7,180,000	-	23,405,000	-	3,681,145	1,386,565
Goodhue	46,183	5,600,000	-	-	1,963,162	-	-	7,563,162	7,505,000	158,665	3,750,921
Grant	6,018	-	-	-	-	985,000	-	985,000	-	101,500	10,502
Hennepin	1,152,425	732,215,000	-	-	112,295,000	326,400,000	-	1,170,910,000	8,200,000	48,440,886	97,429,423
Houston	19,027	12,470,000	-	5,400,000	-	-	-	17,870,000	-	527,000	951,043
Hubbard	20,428	7,155,000	-	-	4,105,000	-	-	11,260,000	2,280,000	1,376,628	1,391,168
Isanti	37,816	9,440,000	-	-	-	-	-	9,440,000	-	680,000	1,436,338
Itasca	45,058	13,260,000	-	-	-	3,970,000	-	17,230,000	420,000	720,134	6,326,541
Jackson	10,266	4,340,000	-	230,000	5,875,000	-	-	10,445,000	-	202,058	683,655
Kanabec	16,239	13,705,000	-	-	2,670,000	11,140,000	-	27,515,000	4,025,000	482,183	1,427,595
Kandiyohi	42,239	18,520,000	-	-	21,175,000	5,507,986	6,260,000	51,462,986	12,295,000	22,698,959	4,204,561
Kittson	4,552	-	-	-	1,360,000	-	-	1,360,000	1,360,000	-	412,662
Koochiching	13,311	-	-	-	-	-	-	-	-	3,491,044	559,030
Lac qui Parle	7,259	-	-	-	-	-	-	-	-	353,763	5,862
Lake	10,866	2,400,000	-	-	855,020	-	1,365,000	4,620,020	-	1,832,500	1,231,283
Lake of the Woods	4,045	-	-	-	-	-	-	-	-	-	236,155
Le Sueur	27,703	11,475,000	-	-	-	-	4,725,000	16,200,000	-	88,185	746,161
Lincoln	5,896	2,038,000	-	-	-	-	-	2,038,000	2,038,000	1,542,282	195,285
Lyon	25,857	10,660,000	-	575,000	-	-	-	11,235,000	575,000	1,044,658	573,657
Mahnomen	5,413	-	-	-	470,000	1,060,000	-	1,530,000	470,000	108,539	187,031
Marshall	9,439	-	-	-	-	-	-	-	-	-	858,016
Martin	20,840	2,700,000	-	-	-	-	-	2,700,000	-	875,463	595,323
McLeod	36,651	2,620,000	-	-	-	-	-	2,620,000	-	889,302	1,167,880
Meeker	23,300	7,345,000	-	-	285,000	30,590,774	-	38,220,774	1,700,000	2,915,729	1,895,895
Mille Lacs	26,097	12,465,000	-	-	-	1,010,000	-	13,475,000	3,810,000	-	1,586,977
Morrison	33,198	8,235,000	-	-	4,765,000	-	-	13,000,000	-	142,446	1,898,858
Mower	39,163	15,285,000	-	-	-	9,750,000	-	25,035,000	-	1,068,058	957,542
Murray	8,725	-	-	1,420,000	4,720,000	-	-	6,140,000	2,545,000	16,195,623	546,710

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2010

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [3]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.) [1]	G.O. Tax Increment	Special Assessment [1]	G.O. Revenue [1]	Revenue [1]	All Other [1][2]				
Nicollet	32,727	13,220,000	-	-	-	-	820,000	14,040,000	1,565,000	1,114,943	-
Nobles	21,378	8,770,000	-	-	-	4,125,000	-	12,895,000	4,125,000	4,253,392	1,216,943
Norman	6,852	247,300	-	-	-	-	-	247,300	-	-	390,576
Olmsted	144,248	55,130,000	-	-	106,685,000	4,550,000	-	166,365,000	23,265,000	-	8,596,051
Otter Tail	57,303	670,000	-	-	-	17,355,000	5,045,000	23,070,000	670,000	1,303,180	4,813,138
Pennington	13,930	1,615,000	-	-	-	-	-	1,615,000	1,375,000	1,069,000	496,497
Pine	29,750	16,935,000	-	-	13,285,000	-	-	30,220,000	-	1,203,704	994,942
Pipestone	9,596	2,140,000	-	-	-	-	-	2,140,000	-	1,936,935	276,579
Polk	31,600	16,576,104	-	7,818,896	1,485,000	-	2,400,000	28,280,000	6,000,000	48,256	1,173,704
Pope	10,995	775,000	-	-	-	3,400,000	-	4,175,000	-	1,329,275	477,174
Ramsey	508,640	189,270,000	-	-	-	10,810,000	-	200,080,000	42,220,000	16,924,991	37,915,249
Red Lake	4,089	-	-	-	-	-	-	-	-	-	171,177
Redwood	16,059	3,750,000	-	-	-	-	-	3,750,000	-	1,153,967	932,486
Renville	15,730	8,095,000	-	-	1,470,000	-	-	9,565,000	1,215,000	3,309,207	1,641,950
Rice	64,142	23,695,000	-	-	-	-	-	23,695,000	1,500,000	264,206	1,425,871
Rock	9,687	1,505,000	-	750,000	745,000	-	-	3,000,000	-	635,986	509,610
Roseau	15,629	5,450,000	-	-	-	-	-	5,450,000	-	-	942,837
Saint Louis	200,226	37,963,276	-	-	959,602	-	-	38,922,878	959,602	4,239,507	38,458,546
Scott	129,928	93,305,000	1,945,000	-	-	23,385,000	-	118,635,000	16,975,000	5,006,046	4,830,760
Sherburne	88,499	26,800,000	-	-	-	3,310,000	-	30,110,000	13,855,000	-	4,198,063
Sibley	15,226	2,295,000	-	730,000	-	-	-	3,025,000	2,295,000	1,342,360	1,029,996
Stearns	150,642	23,710,000	-	-	-	6,520,000	-	30,230,000	2,890,000	1,322,898	7,987,505
Steele	36,576	29,820,000	-	-	-	3,745,000	-	33,565,000	17,220,000	1,303,687	1,192,206
Stevens	9,726	-	-	-	-	-	-	-	-	6,880,296	466,324
Swift	9,783	-	-	120,000	-	6,950,000	-	7,070,000	6,950,000	1,099,227	744,222
Todd	24,895	525,000	-	-	-	1,555,000	-	2,080,000	-	419,779	1,503,898
Traverse	3,558	3,250,000	-	-	3,350,000	-	-	6,600,000	965,000	338,497	247,755
Wabasha	21,676	20,488,233	-	-	-	-	-	20,488,233	-	149,289	1,269,202
Wadena	13,843	-	-	-	-	-	-	-	-	-	810,057
Waseca	19,136	-	-	2,125,000	-	-	1,055,000	3,180,000	2,125,000	-	839,327
Washington	238,136	113,525,000	-	-	-	56,295,000	-	169,820,000	12,430,000	703,420	8,357,545
Watonwan	11,211	4,110,000	-	-	-	-	-	4,110,000	3,390,000	654,539	849,163
Wilkin	6,576	2,935,000	-	-	-	-	-	2,935,000	-	19,887	-
Winona	51,461	8,560,000	-	-	-	-	-	8,560,000	-	68,861	2,120,619
Wright	124,700	63,045,000	-	1,635,000	-	-	-	64,680,000	4,040,000	3,232,000	3,367,767
Yellow Medicine	10,438	2,450,000	-	-	-	-	-	2,450,000	2,450,000	1,147,649	562,123
Total	5,303,925	\$2,205,407,913	\$1,945,000	\$37,148,672	\$412,069,784	\$590,933,513	\$22,670,000	\$3,270,174,882	\$286,302,603	\$225,608,128	\$324,474,195

Footnote:

[1] This table was revised on June 24, 2013, to reflect changes made to the bonded debt classifications of Anoka, Benton, Carlton, Carver, Chisago, Crow Wing, Dakota, Douglas, Ramsey, Sherburne, and Stearns Counties. These revisions do not affect the Total Bonded Indebtedness of these counties but changes how certain types of bonds are classified.

[2] All other includes bonds payable from county state-aid street allocations and tax increment revenue bonds.

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

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**UNRESERVED FUND BALANCES IN THE
GENERAL FUND AND SPECIAL REVENUE FUNDS**

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds from 2009 to 2010, and
2010 Unreserved Fund Balances as a Percent of 2010 Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditure	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Aitkin	11,377,903	12,138,210	23,516,113	14,013,195	10,492,946	24,506,141	4.2%	22,876,491	107.1%
Anoka	92,042,573	(13,646,119)	78,396,454	96,504,889	(10,549,711)	85,955,178	9.6%	239,318,280	35.9%
Becker	21,045,223	1,179,313	22,224,536	5,774,857	16,950,625	22,725,482	2.3%	32,897,560	69.1%
Beltrami	13,778,253	18,820,210	32,598,463	14,319,807	23,603,785	37,923,592	16.3%	51,561,854	73.5%
Benton	9,735,496	4,660,777	14,396,273	8,601,968	5,698,250	14,300,218	-0.7%	27,885,360	51.3%
Big Stone	2,109,034	2,849,559	4,958,593	2,062,307	3,117,115	5,179,422	4.5%	7,960,868	65.1%
Blue Earth	8,563,692	(2,290,903)	6,272,789	12,122,807	(3,004,669)	9,118,138	45.4%	54,383,294	16.8%
Brown	2,483,754	8,356,195	10,839,949	2,612,483	7,913,427	10,525,910	-2.9%	22,967,965	45.8%
Carlton	1,600	15,502,370	15,503,970	1,600	17,677,814	17,679,414	14.0%	35,321,928	50.1%
Carver	38,180,470	---	38,180,470	33,884,013	---	33,884,013	-11.3%	75,367,528	45.0%
Cass	32,066,426	4,672,281	36,738,707	34,432,997	6,068,915	40,501,912	10.2%	34,932,340	115.9%
Chippewa	8,290,560	6,437,370	14,727,930	8,983,598	5,262,958	14,246,556	-3.3%	13,128,518	108.5%
Chisago	20,151,752	2,298,645	22,450,397	24,553,483	931,219	25,484,702	13.5%	40,208,892	63.4%
Clay	8,660,283	(118,477)	8,541,806	10,640,747	(2,314,334)	8,326,413	-2.5%	39,613,357	21.0%
Clearwater	9,096,790	2,205,874	11,302,664	6,443,519	255,385	6,698,904	-40.7%	14,309,264	46.8%
Cook	1,924,686	8,818,917	10,743,603	1,677,328	10,503,618	12,180,946	13.4%	12,938,457	94.1%
Cottonwood	91,668	6,218,654	6,310,322	156,024	7,017,843	7,173,867	13.7%	11,442,076	62.7%
Crow Wing	20,475,668	6,694,644	27,170,312	21,529,560	9,295,389	30,824,949	13.5%	52,378,078	58.9%
Dakota	165,804,871	---	165,804,871	170,358,851	(422,959)	169,935,892	2.5%	231,013,014	73.6%
Dodge	5,358,384	7,334,511	12,692,895	5,162,309	7,217,258	12,379,567	-2.5%	17,387,002	71.2%
Douglas	15,766,198	1,106,309	16,872,507	11,375,934	1,613,441	12,989,375	-23.0%	34,140,467	38.0%
Faribault	975,955	609,327	1,585,282	1,603,178	1,094,990	2,698,168	70.2%	11,466,333	23.5%
Fillmore	6,671,578	655,467	7,327,045	6,116,969	2,042,379	8,159,348	11.4%	16,580,034	49.2%

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds from 2009 to 2010, and
2010 Unreserved Fund Balances as a Percent of 2010 Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditure	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Freeborn	8,677,580	2,916,554	11,594,134	9,692,431	5,135,492	14,827,923	27.9%	32,072,117	46.2%
Goodhue	9,591,970	18,143,448	27,735,418	9,464,636	19,231,793	28,696,429	3.5%	39,687,939	72.3%
Grant	1,630,387	2,424,917	4,055,304	1,630,387	2,202,678	3,833,065	-5.5%	9,101,282	42.1%
Hennepin	44,426,312	318,078,594	362,504,906	48,969,253	283,028,541	331,997,794	-8.4%	1,307,147,156	25.4%
Houston	5,499,453	1,384,773	6,884,226	6,603,330	2,115,689	8,719,019	26.7%	16,919,749	51.5%
Hubbard	13,928,619	600,263	14,528,882	5,142,071	---	5,142,071	-64.6%	28,791,898	17.9%
Isanti	915,513	8,212,071	9,127,584	929,492	7,906,393	8,835,885	-3.2%	29,533,912	29.9%
Itasca	84,601	31,494,919	31,579,520	50,315	33,807,778	33,858,093	7.2%	53,179,406	63.7%
Jackson	3,507,014	8,869,215	12,376,229	3,278,755	9,749,009	13,027,764	5.3%	12,847,457	101.4%
Kanabec	378,755	4,606,497	4,985,252	416,504	4,793,646	5,210,150	4.5%	18,240,251	28.6%
Kandiyohi	373,589	31,935,633	32,309,222	20,323,123	12,509,775	32,832,898	1.6%	47,350,152	69.3%
Kittson	4,922,956	561,470	5,484,426	3,102,591	1,124,302	4,226,893	-22.9%	9,496,552	44.5%
Koochiching	8,609,969	1,319,558	9,929,527	13,052,394	---	13,052,394	31.5%	17,052,050	76.5%
Lac qui Parle	6,098,585	3,088,290	9,186,875	5,476,061	2,913,613	8,389,674	-8.7%	9,324,244	90.0%
Lake	1,243,983	10,645,015	11,888,998	1,115,841	12,188,550	13,304,391	11.9%	19,667,263	67.6%
Lake of the Woods	5,479,691	817,283	6,296,974	4,731,674	---	4,731,674	-24.9%	7,860,546	60.2%
Le Sueur	10,435,189	1,850,036	12,285,225	10,731,203	2,348,927	13,080,130	6.5%	21,622,963	60.5%
Lincoln	1,048,702	4,612,458	5,661,160	1,038,568	4,818,582	5,857,150	3.5%	6,638,905	88.2%
Lyon	3,070,351	11,968,299	15,038,650	3,094,882	11,652,217	14,747,099	-1.9%	14,481,373	101.8%
Mahnomen	247,948	3,117,258	3,365,206	250,023	4,070,007	4,320,030	28.4%	8,859,006	48.8%
Marshall	6,381	8,046,565	8,052,946	7,699	9,095,626	9,103,325	13.0%	12,812,812	71.0%
Martin	---	14,208,226	14,208,226	9,272,997	5,874,680	15,147,677	6.6%	19,700,187	76.9%
McLeod	11,761,818	11,546,601	23,308,419	12,313,544	12,448,438	24,761,982	6.2%	27,251,068	90.9%

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds from 2009 to 2010, and
2010 Unreserved Fund Balances as a Percent of 2010 Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditure	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Meeker	10,439,598	2,070,457	12,510,055	10,453,391	2,149,310	12,602,701	0.7%	20,472,875	61.6%
Mille Lacs	7,444,733	7,764,452	15,209,185	7,509,685	8,068,120	15,577,805	2.4%	26,251,218	59.3%
Morrison	4,378,845	11,998,745	16,377,590	5,403,214	12,149,201	17,552,415	7.2%	27,659,529	63.5%
Mower	11,838,455	12,264,022	24,102,477	12,462,620	14,040,127	26,502,747	10.0%	28,440,619	93.2%
Murray	5,121,602	2,927,725	8,049,327	4,932,731	1,472,860	6,405,591	-20.4%	10,371,390	61.8%
Nicollet	9,853,515	6,778,929	16,632,444	10,757,560	7,786,087	18,543,647	11.5%	21,789,349	85.1%
Nobles	5,596,181	6,357,465	11,953,646	5,310,773	4,719,390	10,030,163	-16.1%	18,755,164	53.5%
Norman	5,913	5,304,545	5,310,458	63,992	5,171,562	5,235,554	-1.4%	9,419,637	55.6%
Olmsted	38,339,454	22,822,625	61,162,079	33,333,563	34,271,110	67,604,673	10.5%	124,942,034	54.1%
Otter Tail	14,081,212	10,115,895	24,197,107	15,913,494	10,974,269	26,887,763	11.1%	44,668,379	60.2%
Pennington	6,591,060	1,434,322	8,025,382	5,270,967	180,046	5,451,013	-32.1%	11,209,730	48.6%
Pine	335,454	1,957,160	2,292,614	587,007	4,364,307	4,951,314	116.0%	25,400,220	19.5%
Pipestone	1,220,776	6,406,171	7,626,947	1,458,171	6,930,770	8,388,941	10.0%	10,237,757	81.9%
Polk	1,538	26,695,355	26,696,893	1,538	27,501,448	27,502,986	3.0%	45,431,770	60.5%
Pope	2,366,777	3,573,180	5,939,957	2,012,867	3,011,103	5,023,970	-15.4%	14,089,360	35.7%
Ramsey	190,384,563	36,210,000	226,594,563	156,824,938	76,435,195	233,260,133	2.9%	529,925,612	44.0%
Red Lake	4,076,541	1,760,293	5,836,834	3,309,353	---	3,309,353	-43.3%	5,161,513	64.1%
Redwood	14,110,464	---	14,110,464	15,912,994	---	15,912,994	12.8%	16,435,798	96.8%
Renville	4,764,649	9,752,040	14,516,689	5,029,125	6,193,581	11,222,706	-22.7%	22,967,143	48.9%
Rice	17,606,805	3,858,449	21,465,254	15,744,761	8,036,904	23,781,665	10.8%	37,547,172	63.3%
Rock	4,690,927	695,835	5,386,762	5,154,436	613,375	5,767,811	7.1%	9,665,418	59.7%
Roseau	6,255,021	(980,600)	5,274,421	6,487,049	(1,373,930)	5,113,119	-3.1%	15,018,124	34.0%
Saint Louis	82,504,997	10,562,709	93,067,706	73,372,006	28,894,219	102,266,225	9.9%	203,693,347	50.2%

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds from 2009 to 2010, and
2010 Unreserved Fund Balances as a Percent of 2010 Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditure	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Scott	2,312,187	10,570,255	12,882,442	2,280,390	24,272,905	26,553,295	106.1%	78,518,879	33.8%
Sherburne	28,181,138	6,340,101	34,521,239	32,390,534	8,827,712	41,218,246	19.4%	54,665,919	75.4%
Sibley	11,582,783	2,821,915	14,404,698	12,340,077	3,153,581	15,493,658	7.6%	17,629,738	87.9%
Stearns	21,873,292	22,021,814	43,895,106	36,040,716	15,370,490	51,411,206	17.1%	97,711,778	52.6%
Steele	8,469,442	6,336,145	14,805,587	10,223,454	6,598,346	16,821,800	13.6%	30,319,929	55.5%
Stevens	7,834,767	520,449	8,355,216	6,284,077	853,773	7,137,850	-14.6%	9,075,247	78.7%
Swift	4,667,277	2,580,679	7,247,956	4,734,632	2,394,994	7,129,626	-1.6%	13,302,944	53.6%
Todd	5,211,270	2,540,838	7,752,108	5,427,359	3,562,877	8,990,236	16.0%	26,352,708	34.1%
Traverse	---	4,149,519	4,149,519	---	5,892,151	5,892,151	42.0%	6,966,982	84.6%
Wabasha	8,569,029	5,311,752	13,880,781	6,001,459	6,588,750	12,590,209	-9.3%	20,040,933	62.8%
Wadena	2,054,845	685,812	2,740,657	3,130,483	2,075,510	5,205,993	90.0%	15,757,223	33.0%
Waseca	9,083,232	3,123,309	12,206,541	8,679,800	3,271,488	11,951,288	-2.1%	21,546,656	55.5%
Washington	35,638,157	34,901,742	70,539,899	39,988,453	43,920,715	83,909,168	19.0%	137,431,307	61.1%
Watonwan	4,393,481	3,051,107	7,444,588	4,592,382	4,088,072	8,680,454	16.6%	12,826,163	67.7%
Wilkin	1,610,445	3,404,316	5,014,761	1,593,104	3,602,387	5,195,491	3.6%	9,755,143	53.3%
Winona	21,788,532	4,728,807	26,517,339	18,448,926	7,382,156	25,831,082	-2.6%	31,038,631	83.2%
Wright	24,987,375	8,367,507	33,354,882	27,764,037	12,242,294	40,006,331	19.9%	74,555,746	53.7%
Yellow Medicine	11,210,638	433,280	11,643,918	7,931,222	4,533,558	12,464,780	7.0%	11,221,494	111.1%
Total	\$1,288,069,153	\$907,170,198	\$2,195,239,351	\$1,288,777,537	\$987,702,233	\$2,276,479,770	3.7%	\$4,817,987,826	47.2%

Table 6
Unreserved Fund Balances of General Fund and Special Revenue Funds
Listed From Lowest to Highest and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Blue Earth	8,563,692	(2,290,903)	6,272,789	12,122,807	(3,004,669)	9,118,138	45.4%	54,383,294	16.8%
Hubbard	13,928,619	600,263	14,528,882	5,142,071	---	5,142,071	-64.6%	28,791,898	17.9%
Pine	335,454	1,957,160	2,292,614	587,007	4,364,307	4,951,314	116.0%	25,400,220	19.5%
Clay	8,660,283	(118,477)	8,541,806	10,640,747	(2,314,334)	8,326,413	-2.5%	39,613,357	21.0%
Faribault	975,955	609,327	1,585,282	1,603,178	1,094,990	2,698,168	70.2%	11,466,333	23.5%
Hennepin	44,426,312	318,078,594	362,504,906	48,969,253	283,028,541	331,997,794	-8.4%	1,307,147,156	25.4%
Kanabec	378,755	4,606,497	4,985,252	416,504	4,793,646	5,210,150	4.5%	18,240,251	28.6%
Isanti	915,513	8,212,071	9,127,584	929,492	7,906,393	8,835,885	-3.2%	29,533,912	29.9%
Wadena	2,054,845	685,812	2,740,657	3,130,483	2,075,510	5,205,993	90.0%	15,757,223	33.0%
Scott	2,312,187	10,570,255	12,882,442	2,280,390	24,272,905	26,553,295	106.1%	78,518,879	33.8%
Roseau	6,255,021	(980,600)	5,274,421	6,487,049	(1,373,930)	5,113,119	-3.1%	15,018,124	34.0%
Todd	5,211,270	2,540,838	7,752,108	5,427,359	3,562,877	8,990,236	16.0%	26,352,708	34.1%
Pope	2,366,777	3,573,180	5,939,957	2,012,867	3,011,103	5,023,970	-15.4%	14,089,360	35.7%
Anoka	92,042,573	(13,646,119)	78,396,454	96,504,889	(10,549,711)	85,955,178	9.6%	239,318,280	35.9%
Douglas	15,766,198	1,106,309	16,872,507	11,375,934	1,613,441	12,989,375	-23.0%	34,140,467	38.0%
Grant	1,630,387	2,424,917	4,055,304	1,630,387	2,202,678	3,833,065	-5.5%	9,101,282	42.1%
Ramsey	190,384,563	36,210,000	226,594,563	156,824,938	76,435,195	233,260,133	2.9%	529,925,612	44.0%
Kittson	4,922,956	561,470	5,484,426	3,102,591	1,124,302	4,226,893	-22.9%	9,496,552	44.5%
Carver	38,180,470	---	38,180,470	33,884,013	---	33,884,013	-11.3%	75,367,528	45.0%
Brown	2,483,754	8,356,195	10,839,949	2,612,483	7,913,427	10,525,910	-2.9%	22,967,965	45.8%
Freeborn	8,677,580	2,916,554	11,594,134	9,692,431	5,135,492	14,827,923	27.9%	32,072,117	46.2%
Clearwater	9,096,790	2,205,874	11,302,664	6,443,519	255,385	6,698,904	-40.7%	14,309,264	46.8%
Pennington	6,591,060	1,434,322	8,025,382	5,270,967	180,046	5,451,013	-32.1%	11,209,730	48.6%
Mahnomen	247,948	3,117,258	3,365,206	250,023	4,070,007	4,320,030	28.4%	8,859,006	48.8%

Table 6
Unreserved Fund Balances of General Fund and Special Revenue Funds
Listed From Lowest to Highest and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Renville	4,764,649	9,752,040	14,516,689	5,029,125	6,193,581	11,222,706	-22.7%	22,967,143	48.9%
Fillmore	6,671,578	655,467	7,327,045	6,116,969	2,042,379	8,159,348	11.4%	16,580,034	49.2%
Carlton	1,600	15,502,370	15,503,970	1,600	17,677,814	17,679,414	14.0%	35,321,928	50.1%
Saint Louis	82,504,997	10,562,709	93,067,706	73,372,006	28,894,219	102,266,225	9.9%	203,693,347	50.2%
Benton	9,735,496	4,660,777	14,396,273	8,601,968	5,698,250	14,300,218	-0.7%	27,885,360	51.3%
Houston	5,499,453	1,384,773	6,884,226	6,603,330	2,115,689	8,719,019	26.7%	16,919,749	51.5%
Stearns	21,873,292	22,021,814	43,895,106	36,040,716	15,370,490	51,411,206	17.1%	97,711,778	52.6%
Wilkin	1,610,445	3,404,316	5,014,761	1,593,104	3,602,387	5,195,491	3.6%	9,755,143	53.3%
Nobles	5,596,181	6,357,465	11,953,646	5,310,773	4,719,390	10,030,163	-16.1%	18,755,164	53.5%
Swift	4,667,277	2,580,679	7,247,956	4,734,632	2,394,994	7,129,626	-1.6%	13,302,944	53.6%
Wright	24,987,375	8,367,507	33,354,882	27,764,037	12,242,294	40,006,331	19.9%	74,555,746	53.7%
Olmsted	38,339,454	22,822,625	61,162,079	33,333,563	34,271,110	67,604,673	10.5%	124,942,034	54.1%
Waseca	9,083,232	3,123,309	12,206,541	8,679,800	3,271,488	11,951,288	-2.1%	21,546,656	55.5%
Steele	8,469,442	6,336,145	14,805,587	10,223,454	6,598,346	16,821,800	13.6%	30,319,929	55.5%
Norman	5,913	5,304,545	5,310,458	63,992	5,171,562	5,235,554	-1.4%	9,419,637	55.6%
Crow Wing	20,475,668	6,694,644	27,170,312	21,529,560	9,295,389	30,824,949	13.5%	52,378,078	58.9%
Mille Lacs	7,444,733	7,764,452	15,209,185	7,509,685	8,068,120	15,577,805	2.4%	26,251,218	59.3%
Rock	4,690,927	695,835	5,386,762	5,154,436	613,375	5,767,811	7.1%	9,665,418	59.7%
Otter Tail	14,081,212	10,115,895	24,197,107	15,913,494	10,974,269	26,887,763	11.1%	44,668,379	60.2%
Lake of the Woods	5,479,691	817,283	6,296,974	4,731,674	---	4,731,674	-24.9%	7,860,546	60.2%
Le Sueur	10,435,189	1,850,036	12,285,225	10,731,203	2,348,927	13,080,130	6.5%	21,622,963	60.5%
Polk	1,538	26,695,355	26,696,893	1,538	27,501,448	27,502,986	3.0%	45,431,770	60.5%
Washington	35,638,157	34,901,742	70,539,899	39,988,453	43,920,715	83,909,168	19.0%	137,431,307	61.1%
Meeker	10,439,598	2,070,457	12,510,055	10,453,391	2,149,310	12,602,701	0.7%	20,472,875	61.6%

Table 6
Unreserved Fund Balances of General Fund and Special Revenue Funds
Listed From Lowest to Highest and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Murray	5,121,602	2,927,725	8,049,327	4,932,731	1,472,860	6,405,591	-20.4%	10,371,390	61.8%
Cottonwood	91,668	6,218,654	6,310,322	156,024	7,017,843	7,173,867	13.7%	11,442,076	62.7%
Wabasha	8,569,029	5,311,752	13,880,781	6,001,459	6,588,750	12,590,209	-9.3%	20,040,933	62.8%
Rice	17,606,805	3,858,449	21,465,254	15,744,761	8,036,904	23,781,665	10.8%	37,547,172	63.3%
Chisago	20,151,752	2,298,645	22,450,397	24,553,483	931,219	25,484,702	13.5%	40,208,892	63.4%
Morrison	4,378,845	11,998,745	16,377,590	5,403,214	12,149,201	17,552,415	7.2%	27,659,529	63.5%
Itasca	84,601	31,494,919	31,579,520	50,315	33,807,778	33,858,093	7.2%	53,179,406	63.7%
Red Lake	4,076,541	1,760,293	5,836,834	3,309,353	---	3,309,353	-43.3%	5,161,513	64.1%
Big Stone	2,109,034	2,849,559	4,958,593	2,062,307	3,117,115	5,179,422	4.5%	7,960,868	65.1%
Lake	1,243,983	10,645,015	11,888,998	1,115,841	12,188,550	13,304,391	11.9%	19,667,263	67.6%
Watonwan	4,393,481	3,051,107	7,444,588	4,592,382	4,088,072	8,680,454	16.6%	12,826,163	67.7%
Becker	21,045,223	1,179,313	22,224,536	5,774,857	16,950,625	22,725,482	2.3%	32,897,560	69.1%
Kandiyohi	373,589	31,935,633	32,309,222	20,323,123	12,509,775	32,832,898	1.6%	47,350,152	69.3%
Marshall	6,381	8,046,565	8,052,946	7,699	9,095,626	9,103,325	13.0%	12,812,812	71.0%
Dodge	5,358,384	7,334,511	12,692,895	5,162,309	7,217,258	12,379,567	-2.5%	17,387,002	71.2%
Goodhue	9,591,970	18,143,448	27,735,418	9,464,636	19,231,793	28,696,429	3.5%	39,687,939	72.3%
Beltrami	13,778,253	18,820,210	32,598,463	14,319,807	23,603,785	37,923,592	16.3%	51,561,854	73.5%
Dakota	165,804,871	---	165,804,871	170,358,851	(422,959)	169,935,892	2.5%	231,013,014	73.6%
Sherburne	28,181,138	6,340,101	34,521,239	32,390,534	8,827,712	41,218,246	19.4%	54,665,919	75.4%
Koochiching	8,609,969	1,319,558	9,929,527	13,052,394	---	13,052,394	31.5%	17,052,050	76.5%
Martin	---	14,208,226	14,208,226	9,272,997	5,874,680	15,147,677	6.6%	19,700,187	76.9%
Stevens	7,834,767	520,449	8,355,216	6,284,077	853,773	7,137,850	-14.6%	9,075,247	78.7%
Pipestone	1,220,776	6,406,171	7,626,947	1,458,171	6,930,770	8,388,941	10.0%	10,237,757	81.9%
Winona	21,788,532	4,728,807	26,517,339	18,448,926	7,382,156	25,831,082	-2.6%	31,038,631	83.2%

Table 6
Unreserved Fund Balances of General Fund and Special Revenue Funds
Listed From Lowest to Highest and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2009			December 31, 2010			2009/2010 Percent Change	2010 Total Current Expenditures	2010 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Traverse	---	4,149,519	4,149,519	---	5,892,151	5,892,151	42.0%	6,966,982	84.6%
Nicollet	9,853,515	6,778,929	16,632,444	10,757,560	7,786,087	18,543,647	11.5%	21,789,349	85.1%
Sibley	11,582,783	2,821,915	14,404,698	12,340,077	3,153,581	15,493,658	7.6%	17,629,738	87.9%
Lincoln	1,048,702	4,612,458	5,661,160	1,038,568	4,818,582	5,857,150	3.5%	6,638,905	88.2%
Lac qui Parle	6,098,585	3,088,290	9,186,875	5,476,061	2,913,613	8,389,674	-8.7%	9,324,244	90.0%
McLeod	11,761,818	11,546,601	23,308,419	12,313,544	12,448,438	24,761,982	6.2%	27,251,068	90.9%
Mower	11,838,455	12,264,022	24,102,477	12,462,620	14,040,127	26,502,747	10.0%	28,440,619	93.2%
Cook	1,924,686	8,818,917	10,743,603	1,677,328	10,503,618	12,180,946	13.4%	12,938,457	94.1%
Redwood	14,110,464	---	14,110,464	15,912,994	---	15,912,994	12.8%	16,435,798	96.8%
Jackson	3,507,014	8,869,215	12,376,229	3,278,755	9,749,009	13,027,764	5.3%	12,847,457	101.4%
Lyon	3,070,351	11,968,299	15,038,650	3,094,882	11,652,217	14,747,099	-1.9%	14,481,373	101.8%
Aitkin	11,377,903	12,138,210	23,516,113	14,013,195	10,492,946	24,506,141	4.2%	22,876,491	107.1%
Chippewa	8,290,560	6,437,370	14,727,930	8,983,598	5,262,958	14,246,556	-3.3%	13,128,518	108.5%
Yellow Medicine	11,210,638	433,280	11,643,918	7,931,222	4,533,558	12,464,780	7.0%	11,221,494	111.1%
Cass	32,066,426	4,672,281	36,738,707	34,432,997	6,068,915	40,501,912	10.2%	34,932,340	115.9%
Total	\$1,288,069,153	\$907,170,198	\$2,195,239,351	\$1,288,777,537	\$987,702,233	\$2,276,479,770	3.7%	\$4,817,987,826	47.2%

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESERVED FUND BALANCES

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Appendix A - County General and Special Revenue Unreserved Fund Balances

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

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

- The first half of property taxes from property owners is due by May 15 of each year, and is distributed to counties generally by the end of June or early July.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- The second half of property taxes from property owners is due by October 15 of each year, and is distributed to counties generally by the end of November
- Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

- If counties receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Counties are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain unreserved fund balances in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.¹ If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

¹ Although this section discusses only one type of fund balance, Minnesota counties actually report three different classifications of fund balances in the General Fund and Special Revenue Funds. The ***unreserved, undesignated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The ***unreserved, designated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The ***reserved fund balances*** include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

GLOSSARY

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Glossary

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

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

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

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

CAPITAL PROJECT FUND – A fund used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by enterprise funds).

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

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

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

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include hospitals, nursing homes, nursing services, and solid waste. The expenses of providing services are primarily financed by user charges.

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

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

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

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

Glossary

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

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

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

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

LIBRARIES - These expenditures relate to the current expenditures and capital outlays for county public libraries. Current expenditures include expenditures for staffing and administration, circulation, cataloging of library materials, reference services for library patrons, processing and forwarding materials, and general infrastructure costs. Examples of capital outlays are construction, renovation of existing facilities, and the purchase of mobile library units.

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

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

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

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

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

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

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

PERMAMENT FUND – A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the county programs.

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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