

# **STATE OF MINNESOTA**

## **Office of the State Auditor**



**Rebecca Otto**  
**State Auditor**

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# **Minnesota County Finances**

**2015 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 700 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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# Minnesota County Finances

## *2015 Revenues, Expenditures, and Debt*



March 9, 2017

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# TABLE OF CONTENTS

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<b>Scope and Methodology</b> .....	1
<b>Executive Summary</b> .....	3
<b>Comparison and Overview</b>	
Governmental Fund Revenues.....	5
Governmental Fund Expenditures.....	8
Outstanding Long-Term Indebtedness.....	12
Public Service Enterprises.....	13
Unrestricted Fund Balances of the General Fund and Special Revenue Funds.....	14
<b>Governmental Tables</b>	
Table 1 - Summary of Revenues and Expenditures - Governmental Funds - 5-Year Change.....	16
Table 2 - Classification of County Revenues and Expenditures - Governmental Funds.....	18
<b>Public Service Enterprise Table</b>	
Table 3 - Public Service Enterprises - Analysis of All Enterprise Operations.....	46
Enterprise Fund Footnotes.....	55
<b>Outstanding Indebtedness Table</b>	
Table 4 - Outstanding Indebtedness of Counties.....	58
<b>Unrestricted Fund Balances in the General Fund and Special Revenue Funds</b>	
Table 5 - Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County.....	62
Table 6 - Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage.....	64
<b>Appendix A - County General and Special Revenue Unrestricted Fund Balances</b> .....	69
<b>Glossary</b> .....	75

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## Scope and Methodology

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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 2015.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Debt Service, Capital Projects, and Permanent 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 the bonded and other long-term debt outstanding as of December 31, 2015, by county. 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 2014 and 2015 unrestricted fund balances in the General and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2015 unrestricted fund balances as a percent of total current expenditures.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database is available on the Office of the State Auditor's website at: [www.auditor.state.mn.us/default.aspx?page=ComparisonTools](http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools).

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# Executive Summary

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## Current-Year Trends

- Minnesota county revenues totaled \$6.42 billion in 2015. This represents an increase of \$60.7 million, or 1.0 percent, over 2014. The growth in county revenues reflects increased revenues from fines and forfeits (14.7 percent), special assessments (8.9 percent), licenses and permits (5.3 percent), taxes (3.4 percent), state grants (2.7 percent), and charges for services (2.0 percent) (pg. 5).
- Counties reported total expenditures of \$6.62 billion in 2015. This represents an increase of \$300.7 million, or 4.8 percent, over 2014 total expenditures. Between 2014 and 2015, current expenditures increased 1.5 percent to \$5.07 billion, capital outlays increased 20.9 percent to \$1.11 billion, and debt service increased 7.9 percent to \$437.9 million (pg. 8).
- In 2015, Minnesota counties reported outstanding long-term debt of \$3.50 billion.<sup>1</sup> This represents a slight decrease from the long-term debt reported in 2014. Of the \$3.50 billion in long-term debt, \$3.27 billion was outstanding bonded debt, and \$235.8 million was other long-term debt (pg. 12).
- Minnesota county enterprises reported operating income of \$10.3 million in 2015. This represents an increase of 209.7 percent over the operating income of \$3.3 million reported in 2014. The net income of county enterprises totaled \$47.7 million in 2015. This represents an increase of 26.7 percent over the \$37.6 million net income reported in 2014 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.58 billion in 2015. This represents an increase of 0.5 percent over 2014. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.3 percent (Faribault County) to 125.2 percent (Lake County) (pg. 14).

## Ten-Year Trends

- Between 2006 and 2015, in actual dollars, total county revenues rose 25.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 0.6 percent over this period (pg. 6).<sup>2</sup>
- Between 2006 and 2015, the share of total revenues derived from taxes increased from 39.7 percent to 47.4 percent, while the share of total revenues derived from intergovernmental revenues decreased from 41.5 percent to 38.1 percent (pg. 6).
- In actual dollars, total expenditures increased 25.6 percent from 2006 to 2015. When adjusted for inflation, county expenditures increased 1.1 percent over the ten-year period (pg. 9).

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<sup>1</sup>Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

<sup>2</sup>Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 27, 2017) setting 2006 as the base year.

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# Comparison and Overview

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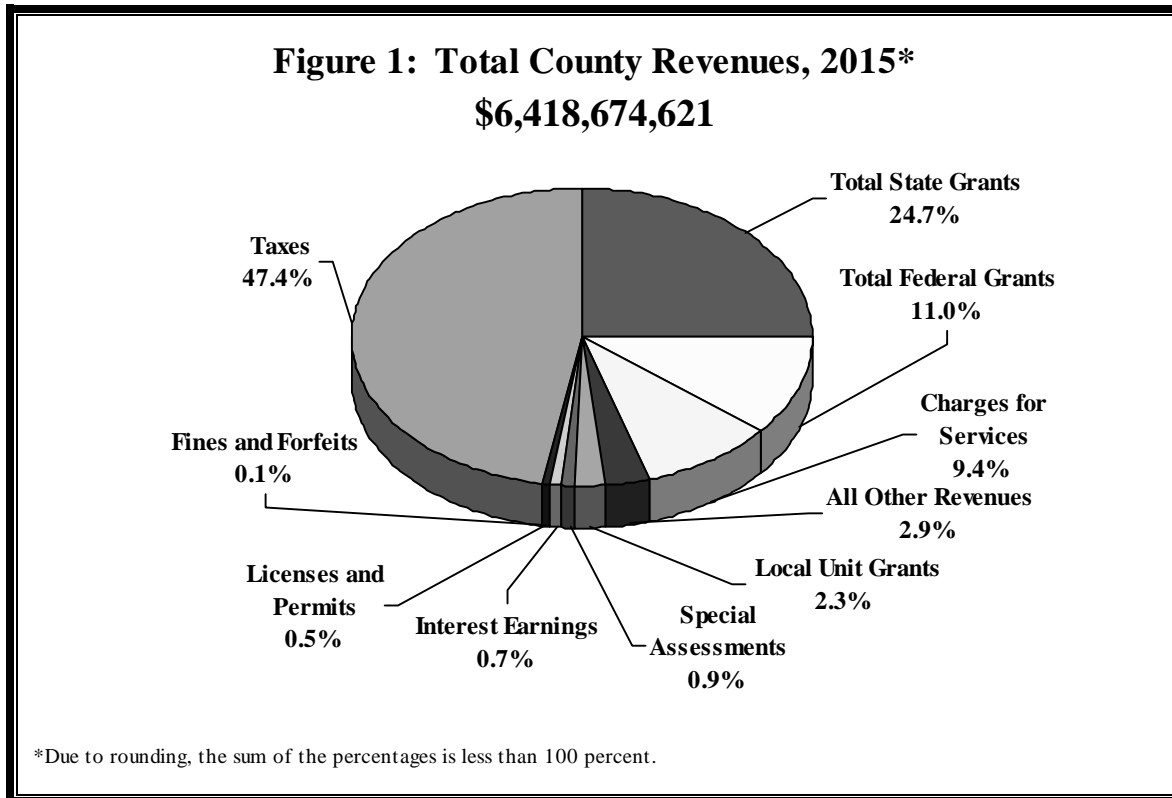
## Governmental Fund Revenues

### Current-Year Trends

Minnesota county revenues totaled \$6.42 billion in 2015. This represents an increase of \$60.7 million, or 1.0 percent, over 2014. The growth in county revenues reflects increased revenues from fines and forfeits (14.7 percent), special assessments (8.9 percent), licenses and permits (5.3 percent), taxes (3.4 percent), state grants (2.7 percent), and charges for services (2.0 percent). These increases were in part offset by decreases in interest earnings (-46.5 percent), local unit grants (-9.5 percent), federal grants (-5.6 percent), and all other revenues (-2.7 percent).

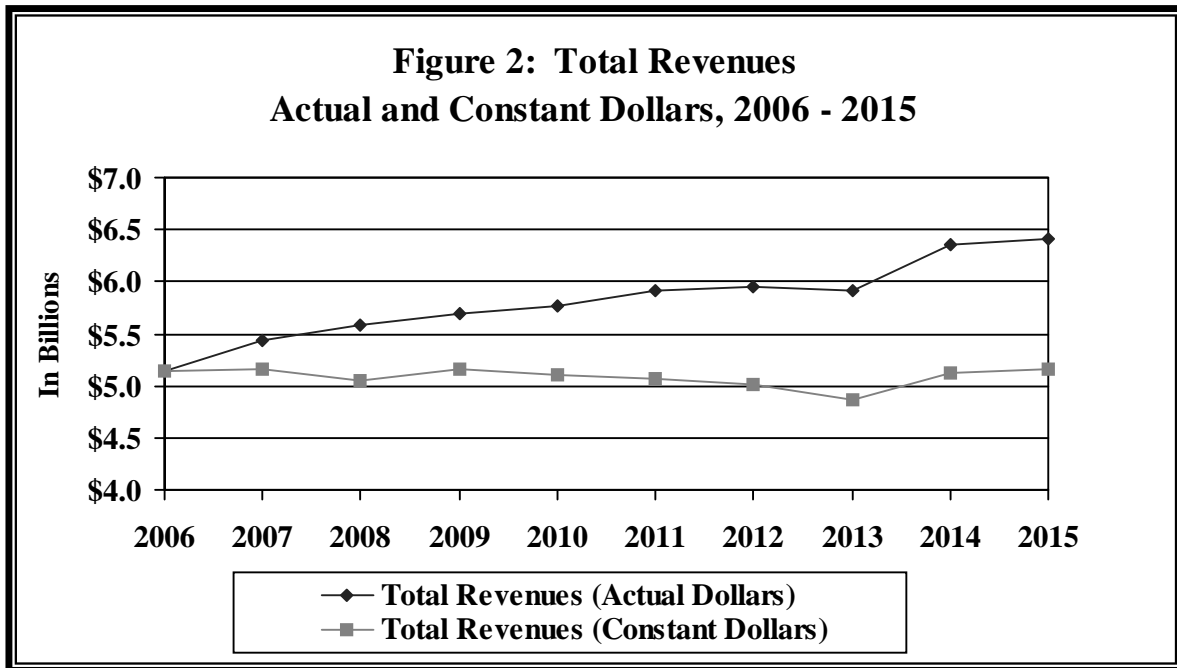
Taxes, state grants, and federal grants were the most significant sources of county revenues in 2015, accounting for 83.1 percent of total revenues. The share of total revenues derived from taxes and state grants increased slightly between 2014 and 2015, while the shares of revenues derived from federal grants decreased slightly.

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



## Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2006 to 2015. In actual dollars, total county revenues rose 25.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 0.6 percent over this period.<sup>3</sup>



## 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. Between 2006 and 2015, the share of total revenues derived from taxes increased from 39.7 percent to 47.4 percent, while the share of total revenues derived from intergovernmental revenues decreased from 41.5 percent to 38.1 percent.

<sup>3</sup>Constant 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, January 27, 2017) setting 2006 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2006 and 2015.

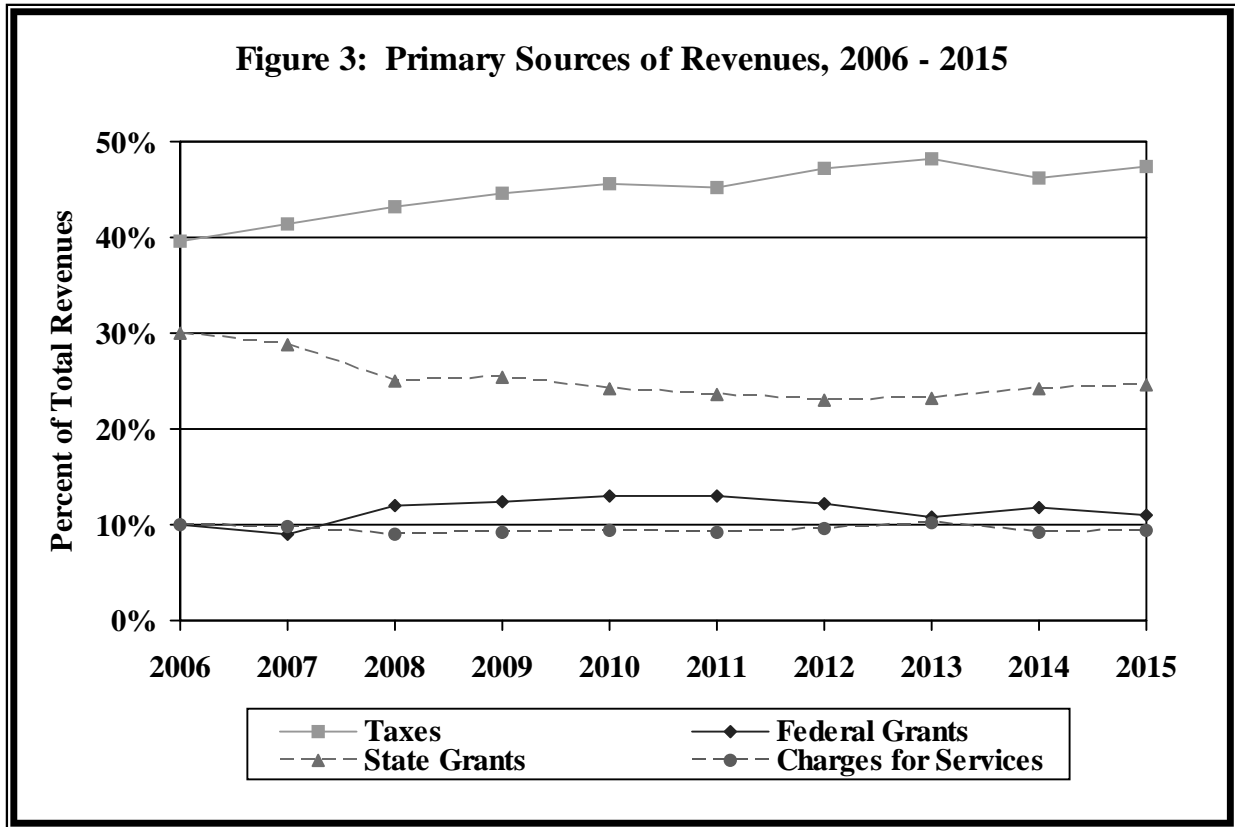


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year trend.

**Table 1a: County Revenues Summary (Constant Dollars), 2006 - 2015**

Revenues	2006*	2010*	2011*	2015*	2006 - 10 5-Year Change	2011 - 15 5-Year Change	10-Year Change
Taxes	\$2,036,778,986	\$2,324,537,845	\$2,292,004,576	\$2,445,087,184	14.1%	6.7%	20.0%
Special Assessments	36,800,064	38,552,485	38,661,483	43,948,393	4.8%	13.7%	19.4%
Licenses and Permits	27,888,645	23,069,321	23,101,971	28,275,815	-17.3%	22.4%	1.4%
Total Federal Grants	520,976,649	661,445,790	663,716,867	568,167,924	27.0%	-14.4%	9.1%
Total State Grants	1,541,580,580	1,233,193,597	1,202,478,629	1,276,862,642	-20.0%	6.2%	-17.2%
Local Unit Grants	69,583,057	97,574,637	115,126,193	120,547,455	40.2%	4.7%	73.2%
Charges for Services	518,431,772	479,657,300	465,009,174	487,147,471	-7.5%	4.8%	-6.0%
Fines and Forfeits	8,319,974	6,755,729	7,086,179	6,953,941	-18.8%	-1.9%	-16.4%
Interest Earnings	161,441,388	44,267,823	66,874,053	35,215,096	-72.6%	-47.3%	-78.2%
All Other Revenues	211,195,649	189,232,168	190,964,268	150,712,847	-10.4%	-21.1%	-28.6%
<b>Total Revenues</b>	<b>\$5,132,996,764</b>	<b>\$5,098,286,694</b>	<b>\$5,065,023,394</b>	<b>\$5,162,918,768</b>	<b>-0.7%</b>	<b>1.9%</b>	<b>0.6%</b>

\*Due to rounding, the totals may not equal the sum of the individual categories.

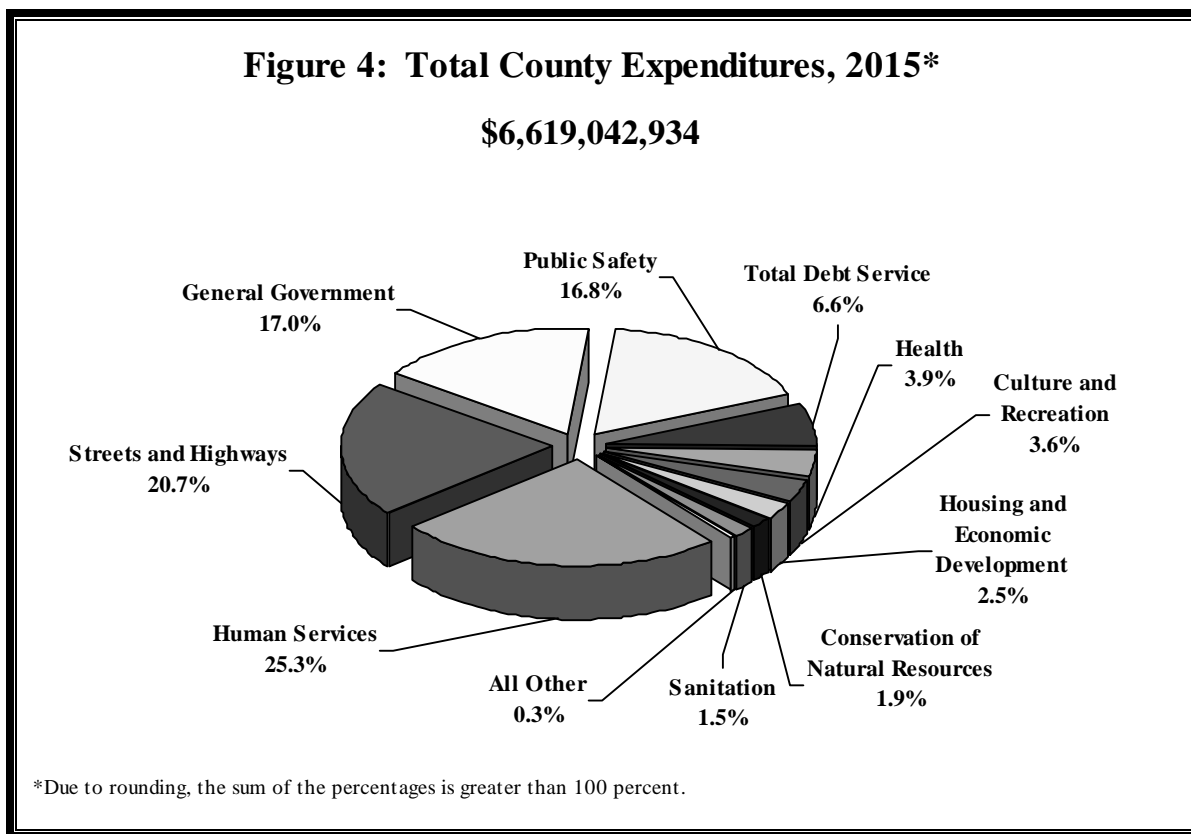
# Governmental Fund Expenditures

## Current-Year Trends

Counties reported total expenditures of \$6.62 billion in 2015. This represents an increase of \$300.7 million, or 4.8 percent, over 2014 total expenditures. 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 2014 and 2015, current expenditures increased 1.5 percent to \$5.07 billion, capital outlays increased 20.9 percent to \$1.11 billion, and debt service increased 7.9 percent to \$437.9 million. Overall, eight categories of expenditures increased, while three decreased between 2014 and 2015. See Table 1 on page 17 for greater detail.

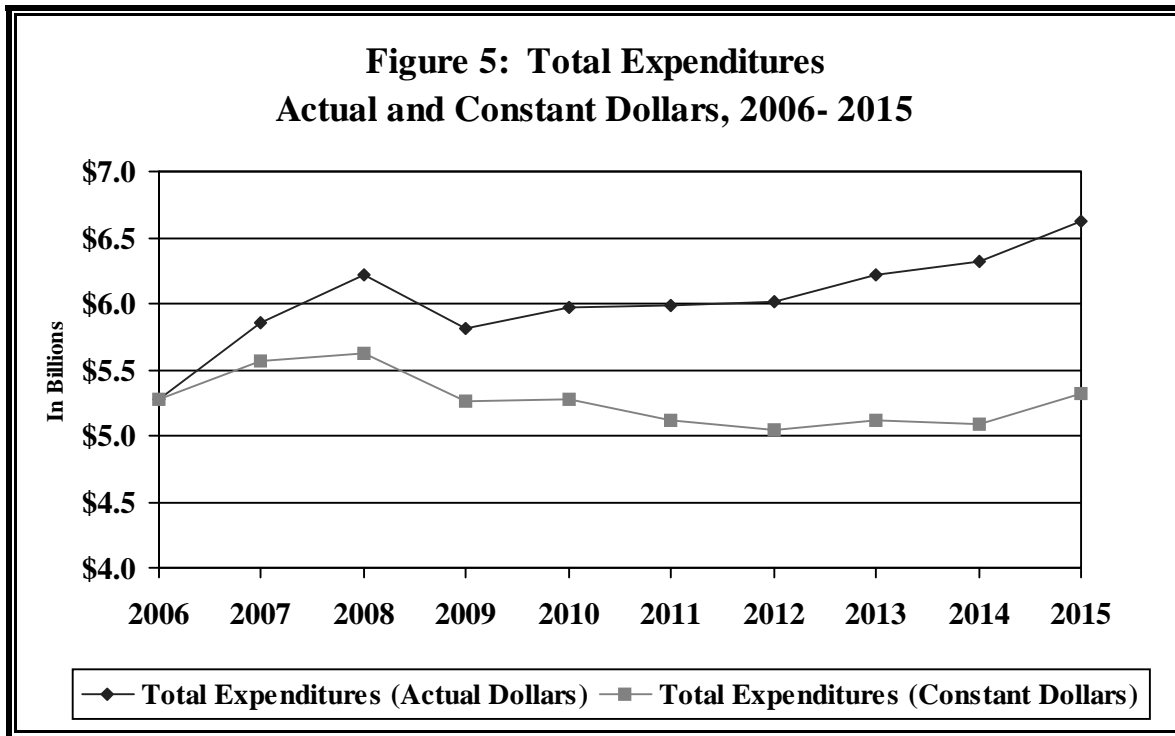
The largest expenditure increases were in the categories of streets and highways and human services. Between 2014 and 2015, streets and highways expenditures increased \$132.3 million. This increase was primarily the result of a number of counties undertaking major road and bridge construction projects in 2015. Human services expenditures increased \$75.5 million. Hennepin County accounted for \$27.8 million of the \$75.5 million due to increased human services expenditures reflecting increased use of services and mandated staffing increases in child protection services.

Figure 4 below provides a breakdown of total county expenditures in 2015.



## Ten-Year Trends

In actual dollars, total expenditures increased 25.6 percent from 2006 to 2015. When adjusted for inflation, county expenditures increased 1.1 percent over the ten-year period.<sup>4</sup> Figure 5 below illustrates trends in total county expenditures using actual and constant dollars from 2006 to 2015.



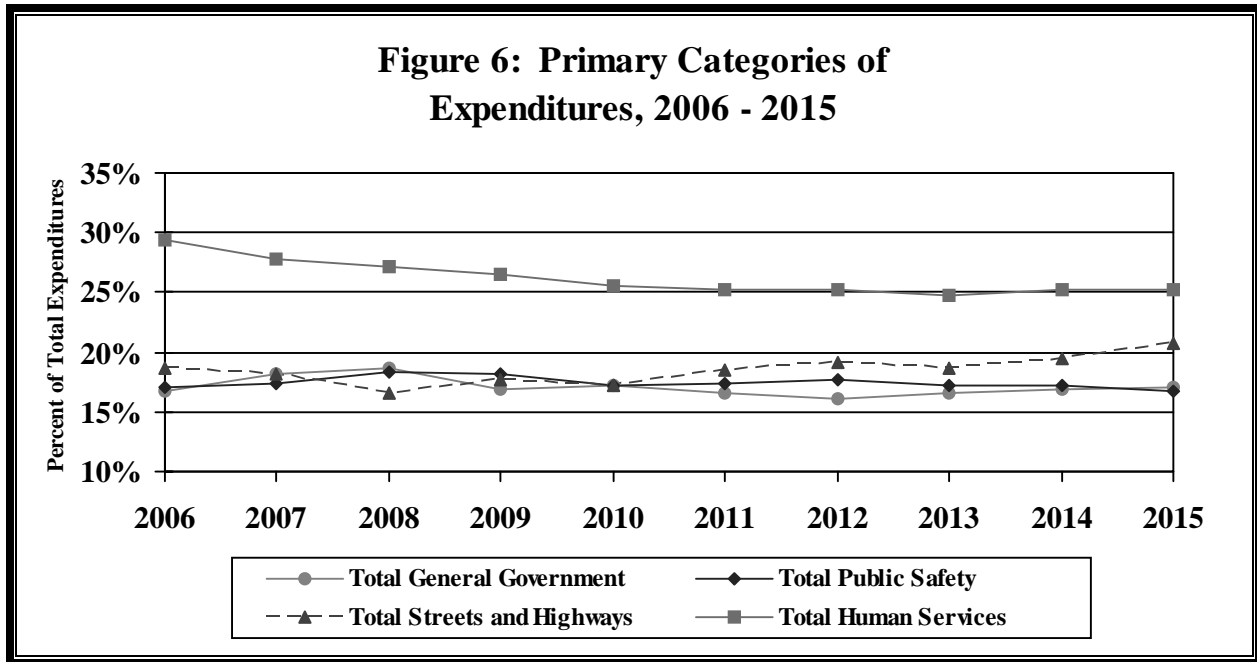
## Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, streets and highways, public safety, and general government expenditures. In 2015, these four expenditure categories accounted for 79.8 percent of all county expenditures.

In constant dollars, human services expenditures declined 13.1 percent and public safety declined 0.6 percent between 2006 and 2015, while streets and highways and general government expenditures increased 12.3 percent and 2.9 percent, respectively. In actual dollars, human services share of total expenditures has declined from 29.4 percent in 2006 to 25.3 percent in 2015.

<sup>4</sup>Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 27, 2017) setting 2006 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2006 and 2015. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.



**Table 2a: County Expenditures Summary (Constant Dollars), 2006 - 2015**

Expenditures	2006*	2010*	2011*	2015*	2006 - 10 5-Year Change	2011 - 15 5-Year Change	10-Year Change
General Government	\$878,950,111	\$907,389,978	\$851,143,054	\$904,020,210	3.2%	6.2%	2.9%
Public Safety	899,754,504	908,177,668	885,848,370	894,036,312	0.9%	0.9%	-0.6%
Streets and Highways	979,408,030	906,306,731	949,620,493	1,099,808,068	-7.5%	15.8%	12.3%
Sanitation	96,001,153	77,138,328	80,995,826	80,811,159	-19.6%	-0.2%	-15.8%
Human Services	1,547,760,264	1,344,327,011	1,289,715,006	1,344,619,345	-13.1%	4.3%	-13.1%
Health	208,248,791	284,272,798	251,304,197	209,304,444	36.5%	-16.7%	0.5%
Culture and Recreation	160,794,485	208,128,767	183,913,069	192,714,882	29.4%	4.8%	19.9%
Cons. of Natural Resources	84,805,074	73,583,236	79,355,051	99,040,097	-13.2%	24.8%	16.8%
Housing and Econ. Dev.	125,586,830	124,108,695	217,360,411	130,950,397	-1.2%	-39.8%	4.3%
All Other	53,301,237	163,396,282	19,003,841	16,541,834	206.6%	-13.0%	-69.0%
Total Debt Service	233,834,118	272,923,802	314,530,433	352,240,078	16.7%	12.0%	50.6%
<b>Total Expenditures</b>	<b>\$5,268,444,597</b>	<b>\$5,269,753,297</b>	<b>\$5,122,789,749</b>	<b>\$5,324,086,827</b>	<b>0.0%</b>	<b>3.9%</b>	<b>1.1%</b>
Total Current Expenditures	\$4,109,443,894	\$4,253,370,350	\$3,949,262,518	\$4,078,111,997	3.5%	3.3%	-0.8%
Total Capital Outlay	925,166,585	743,459,145	858,996,798	893,734,752	-19.6%	4.0%	-3.4%
Total Debt Service	233,834,118	272,923,802	314,530,433	352,240,078	16.7%	12.0%	50.6%
<b>Total Expenditures</b>	<b>\$5,268,444,597</b>	<b>\$5,269,753,297</b>	<b>\$5,122,789,749</b>	<b>\$5,324,086,827</b>	<b>0.0%</b>	<b>3.9%</b>	<b>1.1%</b>

\*Due to rounding, the totals may not equal the sum of the individual categories.



## Capital Outlay Expenditures

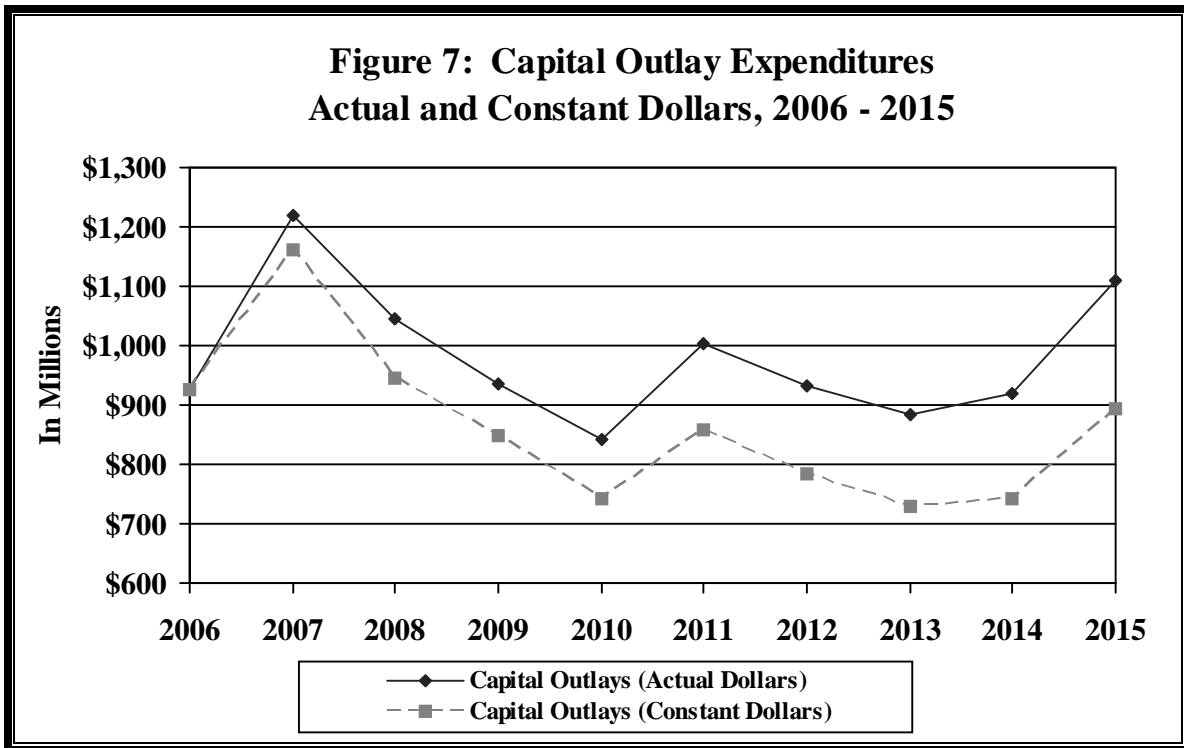
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2014 and 2015, capital outlays increased \$192.4 million, or 20.9 percent, to total \$1.11 billion.

The largest category of capital outlay expenditures in 2015 was streets and highways, which represented 80.1 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 10.6 percent and 3.4 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant swings from one year to the next since they include large construction projects and purchases. Between 2014 and 2015, all categories of capital outlays showed double- and triple-digit increases except public safety. Overall, the largest increase in capital outlay expenditures was \$149.5 million for streets and highways.

In actual dollars, capital outlay expenditures increased 20.1 percent from 2006 to 2015. When adjusted for inflation, capital outlay expenditures decreased 3.4 percent over this period.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2006 to 2015.



# Outstanding Long-Term Indebtedness

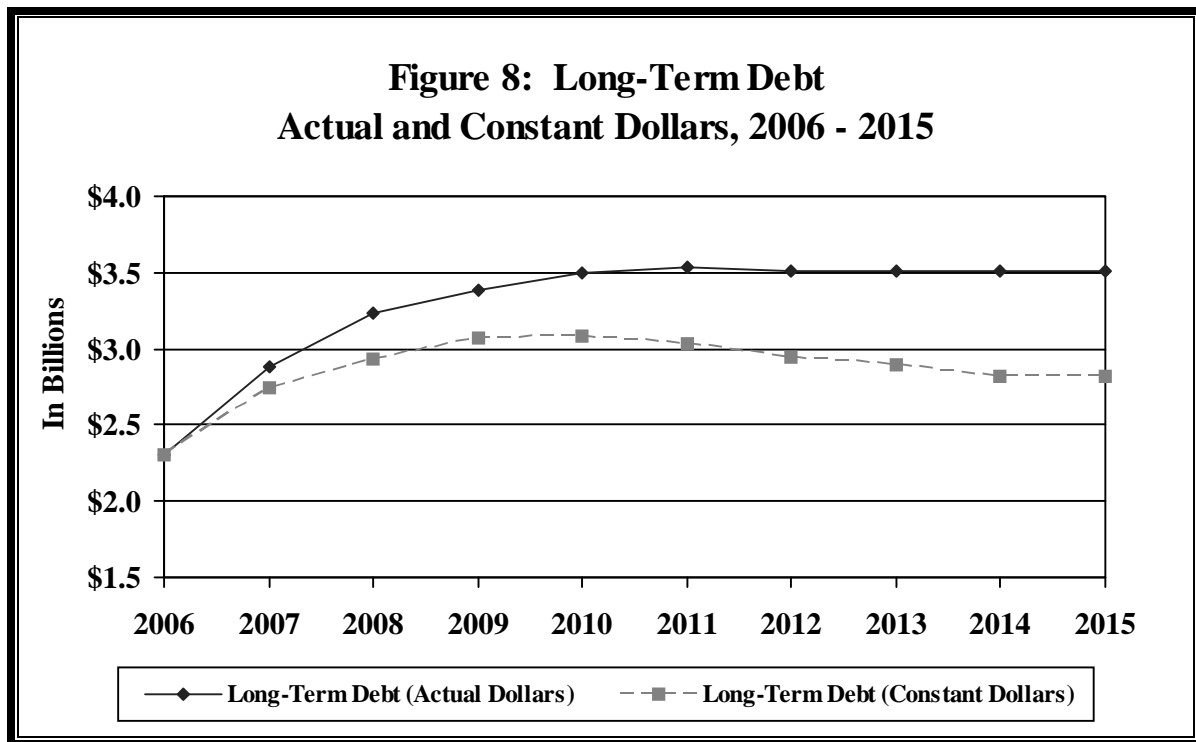
## Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2015, Minnesota counties reported outstanding long-term debt of \$3.50 billion.<sup>5</sup> This represents a slight decrease from the long-term debt reported in 2014. Of the \$3.50 billion in long-term debt, \$3.27 billion was outstanding bonded debt, and \$235.8 million was other long-term debt.

## Ten-Year Trends

In actual dollars, outstanding long-term debt increased 51.8 percent from 2006 to 2015. When adjusted for inflation, outstanding long-term indebtedness increased 22.1 percent over this period.<sup>6</sup> As a result of the increase in long-term debt, interest and principal payments increased 87.3 percent in actual dollars, and 50.6 percent in constant dollars, over the ten-year period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2006 to 2015.



<sup>5</sup>Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

<sup>6</sup>Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

## Public Service Enterprises

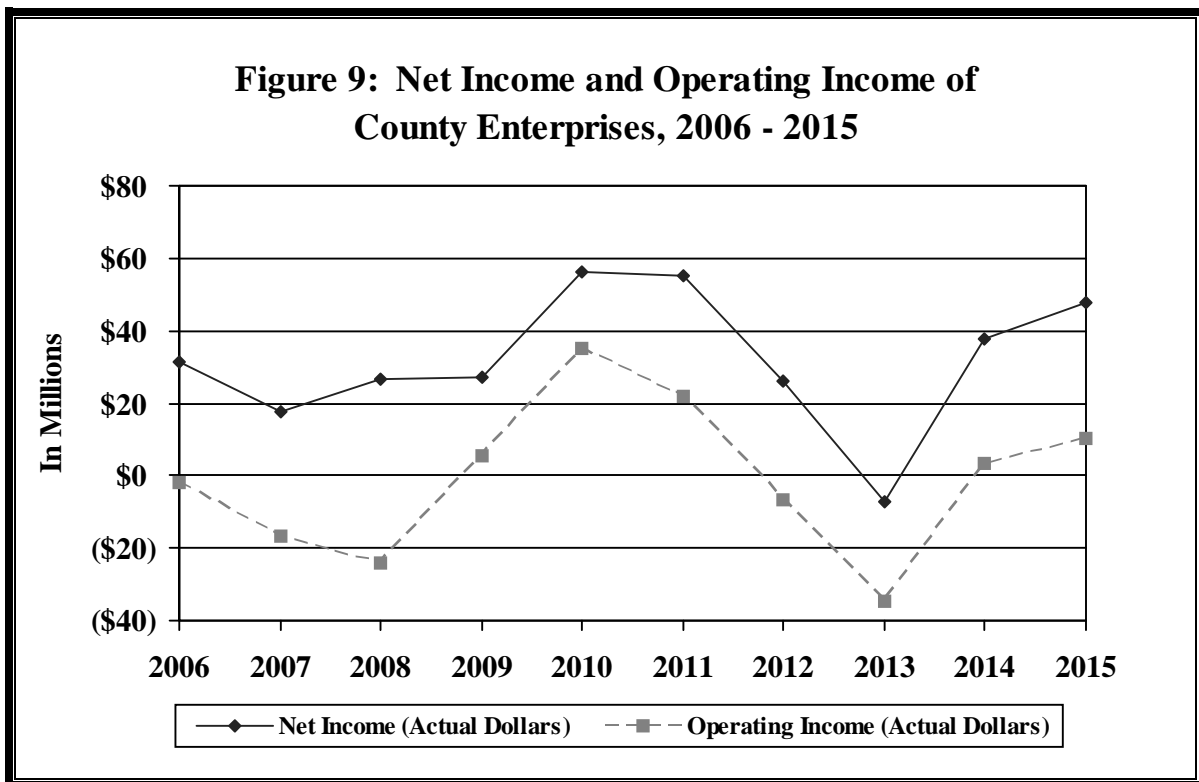
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information 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 and hospitals/nursing homes.

### Current-Year Trends

Minnesota county enterprises reported operating income of \$10.3 million in 2015. This represents an increase of 209.7 percent over the operating income of \$3.3 million reported in 2014. The net income of county enterprises totaled \$47.7 million in 2015, an increase of 26.7 percent over the \$37.6 million net income reported in 2014. The large increases in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). Between 2014 and 2015, the operating income of HCMC increased by \$11.4 million or 130.6 percent, and its net income increased by \$18.6 million, or 126.1 percent.

### Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2006 to 2015.

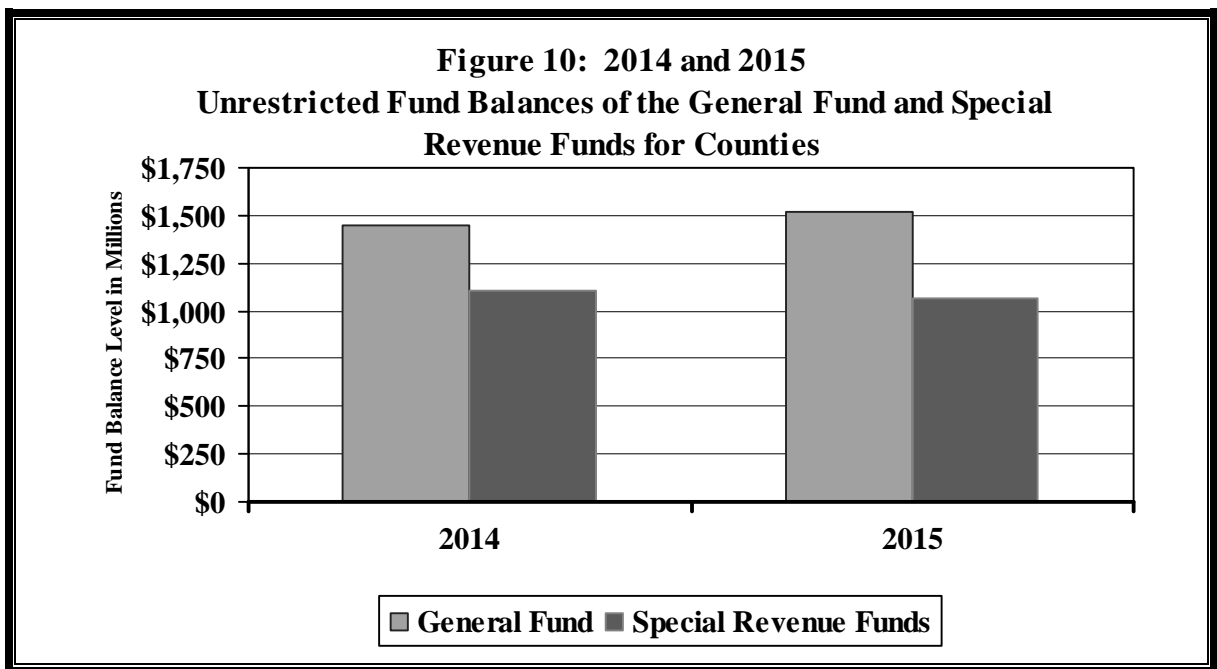


## Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.58 billion in 2015. This represents an increase of 0.5 percent over 2014. 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 unrestricted fund balance as a percent of current expenditures for counties was 50.8 percent in 2015 compared to 51.3 percent in 2014. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.3 percent (Faribault County) to 125.2 percent (Lake County).

The Office of the State Auditor recommends that counties maintain an unrestricted 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).<sup>7</sup> 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. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.<sup>8</sup> Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 69).

Figure 10 below shows the unrestricted fund balances for the General Fund and Special Revenue Funds by type.



<sup>7</sup>Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

<sup>8</sup>The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

## **GOVERNMENTAL TABLES**

**Table 1**  
**Summary of Revenues and Expenditures - Governmental Funds**  
**5-Year Change**  
**For the Years Ended December 31, 2011 through 2015**

	2011		2012		2013		2014		2015		2014/2015 % Increase [Decrease]	5-Year Change
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Population Estimates <sup>[1]</sup>	5,332,246		5,368,972		5,417,838		5,453,218		5,485,238		0.6%	2.9%
Net Taxable Tax Capacity	\$6,033,305,302		\$5,257,430,954		\$5,596,545,874		\$6,328,955,173		\$5,953,007,406		-5.9%	-1.3%
Net Tax Levy	2,479,483,766		2,490,111,217		2,522,217,692		2,550,772,121		2,618,730,520		2.7%	5.6%
<b>REVENUES</b>												
Taxes	\$2,677,371,337	45.3%	\$2,815,987,359	47.2%	\$2,859,254,472	48.3%	\$2,938,511,891	46.2%	\$3,039,795,852	47.4%	3.4%	13.5%
Special Assessments	45,161,841	0.8%	50,293,066	0.8%	53,985,692	0.9%	50,184,068	0.8%	54,637,783	0.9%	8.9%	21.0%
Licenses and Permits	26,986,227	0.5%	29,517,977	0.5%	31,661,164	0.5%	33,385,887	0.5%	35,153,227	0.5%	5.3%	30.3%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	188,522,182	3.2%	162,005,218	2.7%	117,413,296	2.0%	159,737,223	2.5%	133,614,820	2.1%	-16.4%	-29.1%
Human Services	398,512,007	6.7%	395,356,226	6.6%	383,151,923	6.5%	434,348,705	6.8%	429,691,657	6.7%	-1.1%	7.8%
Disaster	24,027,560	0.4%	32,844,494	0.6%	19,935,141	0.3%	17,661,467	0.3%	15,462,753	0.2%	-12.4%	-35.6%
All Other	164,249,319	2.8%	134,831,689	2.3%	122,914,045	2.1%	136,906,544	2.2%	127,591,881	2.0%	-6.8%	-22.3%
Total Federal Grants	775,311,068	13.1%	725,037,627	12.2%	643,414,405	10.9%	748,653,939	11.8%	706,361,111	11.0%	-5.6%	-8.9%
State Grants												
Market Value Credit	81,798,737	1.4%	13,901,815	0.2%	13,365,071	0.2%	13,288,693	0.2%	22,635,455	0.4%	70.3%	-72.3%
County Program Aid	161,102,328	2.7%	161,106,451	2.7%	165,512,804	2.8%	206,312,840	3.2%	210,029,331	3.3%	1.8%	30.4%
Disparity Reduction Aid	11,770,690	0.2%	9,777,238	0.2%	9,784,983	0.2%	9,658,965	0.2%	9,675,434	0.2%	0.2%	-17.8%
Streets and Highways	575,675,311	9.7%	579,734,904	9.7%	630,744,511	10.7%	678,066,434	10.7%	683,943,955	10.7%	0.9%	18.8%
Human Services	339,495,632	5.7%	330,394,770	5.5%	318,110,406	5.4%	372,241,743	5.9%	401,003,990	6.2%	7.7%	18.1%
PERA Aid	8,462,700	0.1%	8,306,370	0.1%	8,037,858	0.1%	7,918,783	0.1%	8,217,447	0.1%	3.8%	-2.9%
Police Aid	18,809,791	0.3%	16,941,503	0.3%	18,659,702	0.3%	19,382,484	0.3%	20,359,557	0.3%	5.0%	8.2%
All Other	207,542,484	3.5%	255,704,890	4.3%	213,076,946	3.6%	239,128,414	3.8%	231,563,609	3.6%	-3.2%	11.6%
Total State Grants	1,404,657,673	23.7%	1,375,867,941	23.1%	1,377,292,281	23.3%	1,545,998,356	24.3%	1,587,428,778	24.7%	2.7%	13.0%
Local Unit Grants												
	134,482,964	2.3%	129,645,054	2.2%	164,818,449	2.8%	165,607,811	2.6%	149,867,725	2.3%	-9.5%	11.4%
<b>Total Intergovernmental Revenues</b>	<b>\$2,314,451,705</b>	<b>39.1%</b>	<b>\$2,230,550,622</b>	<b>37.4%</b>	<b>\$2,185,525,135</b>	<b>36.9%</b>	<b>\$2,460,260,106</b>	<b>38.7%</b>	<b>\$2,443,657,614</b>	<b>38.1%</b>	<b>-0.7%</b>	<b>5.6%</b>
Charges for Services	543,193,607	9.2%	571,095,591	9.6%	610,122,301	10.3%	593,556,577	9.3%	605,634,380	9.4%	2.0%	11.5%
Fines and Forfeits	8,277,616	0.1%	7,797,024	0.1%	7,691,877	0.1%	7,539,730	0.1%	8,645,320	0.1%	14.7%	4.4%
Interest Earnings	78,117,939	1.3%	49,407,938	0.8%	(19,574,038)	-0.3%	81,881,253	1.3%	43,780,322	0.7%	-46.5%	-44.0%
All Other Revenues	223,072,093	3.8%	205,119,278	3.4%	186,906,465	3.2%	192,631,484	3.0%	187,370,123	2.9%	-2.7%	-16.0%
<b>Total Revenues</b>	<b>\$5,916,632,365</b>	<b>100.0%</b>	<b>\$5,959,768,855</b>	<b>100.0%</b>	<b>\$5,915,573,068</b>	<b>100.0%</b>	<b>\$6,357,950,996</b>	<b>100.0%</b>	<b>\$6,418,674,621</b>	<b>100.0%</b>	<b>1.0%</b>	<b>8.5%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonds Issued	289,888,094		333,745,462		398,026,322		421,078,072		278,853,234			
Other Long-Term Debt	11,279,107		30,626,212		11,499,575		5,997,142		19,856,872			
Short-Term Debt	20,515		-		-		-		-			
Total Borrowing	301,187,716		364,371,674		409,525,897		427,075,214		298,710,106			
Other Sources												
Transfers From - Enterprise Funds	16,555,133		5,574,473		3,475,600		7,736,435		6,667,745			
- Governmental Funds	13,321,804		8,690,471		9,521,170		8,673,910		11,741,206			
	231,526,290		187,595,335		170,153,599		182,917,709		265,955,867			
<b>Total Revenues and Other Financing Sources</b>	<b>\$6,479,223,308</b>		<b>\$6,526,000,808</b>		<b>\$6,508,249,334</b>		<b>\$6,984,354,264</b>		<b>\$7,001,749,545</b>			

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, 2011 through 2015**

EXPENDITURES	2011		2012		2013		2014		2015		2014/2015	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	[Decrease]	Change
General Government - Current Expenditures	\$888,142,467	14.8%	\$900,366,483	15.0%	\$955,369,514	15.4%	\$967,521,432	15.3%	\$1,006,101,253	15.2%	4.0%	13.3%
- Capital Outlay	106,107,736	1.8%	66,020,798	1.1%	69,843,456	1.1%	101,342,982	1.6%	117,800,137	1.8%	16.2%	11.0%
Total General Government	994,250,203	16.6%	966,387,281	16.1%	1,025,212,970	16.5%	1,068,864,414	16.9%	1,123,901,390	17.0%	5.1%	13.0%
Public Safety - Sheriff	497,230,683	8.3%	542,878,889	9.0%	524,403,146	8.4%	544,357,328	8.6%	540,629,396	8.2%	-0.7%	8.7%
- Corrections	433,572,286	7.2%	425,516,319	7.1%	435,011,623	7.0%	448,104,112	7.1%	481,122,889	7.3%	7.4%	11.0%
- All Other	72,172,495	1.2%	62,200,257	1.0%	67,206,315	1.1%	55,459,862	0.9%	52,143,381	0.8%	-6.0%	-27.8%
- Capital Outlay	31,815,242	0.5%	31,796,811	0.5%	44,449,573	0.7%	36,185,276	0.6%	37,593,483	0.6%	3.9%	18.2%
Total Public Safety	1,034,790,706	17.3%	1,062,392,276	17.7%	1,071,070,657	17.2%	1,084,106,578	17.2%	1,111,489,149	16.8%	2.5%	7.4%
Streets and Highways - Administration	53,951,625	0.9%	55,775,550	0.9%	55,503,860	0.9%	56,640,542	0.9%	61,096,729	0.9%	7.9%	13.2%
- Maintenance	328,468,027	5.5%	386,142,489	6.4%	424,942,234	6.8%	438,019,770	6.9%	416,361,526	6.3%	-4.9%	26.8%
- Capital Outlay	726,865,519	12.1%	714,961,581	11.9%	679,336,735	10.9%	740,328,038	11.7%	889,851,682	13.4%	20.2%	22.4%
Total Streets and Highways	1,109,285,171	18.5%	1,156,879,620	19.2%	1,159,782,829	18.7%	1,234,988,350	19.5%	1,367,309,937	20.7%	10.7%	23.3%
Sanitation - Current Expenditures	87,887,057	1.5%	89,077,242	1.5%	88,456,263	1.4%	94,449,722	1.5%	94,096,526	1.4%	-0.4%	7.1%
- Capital Outlay	6,727,022	0.1%	1,830,451	0.0%	1,226,070	0.0%	3,213,777	0.1%	6,370,004	0.1%	98.2%	-5.3%
Total Sanitation	94,614,079	1.6%	90,907,693	1.5%	89,682,333	1.4%	97,663,499	1.5%	100,466,530	1.5%	2.9%	6.2%
Human Services - Income Maintenance	457,878,402	7.7%	469,573,486	7.8%	466,553,127	7.5%	491,018,938	7.8%	517,719,671	7.8%	5.4%	13.1%
- Social Services	962,327,815	16.1%	994,818,575	16.6%	1,021,111,893	16.4%	1,047,284,122	16.6%	1,078,964,837	16.3%	3.0%	12.1%
- All Other	70,409,883	1.2%	47,028,850	0.8%	42,758,160	0.7%	50,653,508	0.8%	64,610,962	1.0%	27.6%	-8.2%
- Capital Outlay	15,945,460	0.3%	2,599,887	0.0%	7,103,368	0.1%	7,244,759	0.1%	10,370,200	0.2%	43.1%	-35.0%
Total Human Services	1,506,561,560	25.2%	1,514,020,798	25.2%	1,537,526,548	24.7%	1,596,201,327	25.3%	1,671,665,670	25.3%	4.7%	11.0%
Health - Current Expenditures	292,654,064	4.9%	267,545,720	4.5%	288,447,687	4.6%	288,910,192	4.6%	259,450,442	3.9%	-10.2%	-11.3%
- Capital Outlay	903,227	0.0%	10,984,676	0.2%	716,542	0.0%	640,953	0.0%	762,275	0.0%	18.9%	-15.6%
Total Health	293,557,291	4.9%	278,530,396	4.6%	289,164,229	4.7%	289,551,145	4.6%	260,212,717	3.9%	-10.1%	-11.4%
Culture and Recreation												
Libraries - Current Expenditures	130,406,277	2.2%	129,673,404	2.2%	131,227,833	2.1%	135,331,711	2.1%	138,357,045	2.1%	2.2%	6.1%
- Capital Outlay	11,632,727	0.2%	7,558,680	0.1%	17,502,086	0.3%	11,885,959	0.2%	20,657,028	0.3%	73.8%	77.6%
Parks and Recreation - Current Expenditures	64,591,503	1.1%	65,217,393	1.1%	64,957,918	1.0%	67,338,491	1.1%	65,863,019	1.0%	-2.2%	2.0%
- Capital Outlay	8,204,832	0.1%	14,367,121	0.2%	29,550,865	0.5%	12,607,748	0.2%	14,711,051	0.2%	16.7%	79.3%
Total Culture and Recreation	214,835,339	3.6%	216,816,598	3.6%	243,238,702	3.9%	227,163,909	3.6%	239,588,143	3.6%	5.5%	11.5%
Conservation of Natural Resources - Current Expenditures	91,750,969	1.5%	103,061,904	1.7%	98,824,686	1.6%	103,328,357	1.6%	120,059,176	1.8%	16.2%	30.9%
- Capital Outlay	946,463	0.0%	1,349,234	0.0%	909,989	0.0%	2,436,821	0.0%	3,070,043	0.0%	26.0%	224.4%
Total Conservation of Natural Resources	92,697,432	1.5%	104,411,138	1.7%	99,734,675	1.6%	105,765,178	1.7%	123,129,219	1.9%	16.4%	32.8%
Housing and Economic Development - Current Expenditures	163,226,611	2.7%	154,617,998	2.6%	193,620,790	3.1%	172,449,774	2.7%	156,647,767	2.4%	-9.2%	-4.0%
- Capital Outlay	90,679,747	1.5%	75,042,490	1.2%	30,230,994	0.5%	2,106,576	0.0%	6,153,166	0.1%	192.1%	-93.2%
Total Housing and Economic Development	253,906,358	4.2%	229,660,488	3.8%	223,851,784	3.6%	174,556,350	2.8%	162,800,933	2.5%	-6.7%	-35.9%
All Other - Current Expenditures	18,602,592	0.3%	11,250,887	0.2%	19,887,547	0.3%	32,767,956	0.5%	16,790,066	0.3%	-48.8%	-9.7%
- Capital Outlay	3,596,464	0.1%	7,021,875	0.1%	3,108,442	0.0%	729,628	0.0%	3,775,172	0.1%	417.4%	5.0%
Total All Other	22,199,056	0.4%	18,272,762	0.3%	22,995,989	0.4%	33,497,584	0.5%	20,565,238	0.3%	-38.6%	-7.4%
Debt Service - Principal Paid on Bonds	222,455,027	3.7%	228,515,873	3.8%	325,405,734	5.2%	270,279,145	4.3%	303,814,423	4.6%	12.4%	36.6%
- Other Long-Term Debt	24,812,914	0.4%	25,387,602	0.4%	18,344,546	0.3%	24,256,759	0.4%	25,840,831	0.4%	6.5%	4.1%
- Interest and Fiscal Charges	120,146,145	2.0%	118,630,921	2.0%	112,252,670	1.8%	111,460,093	1.8%	108,258,754	1.6%	-2.9%	-9.9%
Total Current Expenditures	4,613,272,756	77.1%	4,704,745,446	78.3%	4,878,282,596	78.5%	4,993,635,817	79.0%	5,070,014,685	76.6%	1.5%	9.9%
Total Capital Outlay	1,003,424,439	16.8%	933,533,604	15.5%	883,978,120	14.2%	918,722,517	14.5%	1,111,114,241	16.8%	20.9%	10.7%
Total Debt Service	367,414,086	6.1%	372,534,396	6.2%	456,002,950	7.3%	405,995,997	6.4%	437,914,008	6.6%	7.9%	19.2%
<b>Total Expenditures</b>	<b>\$5,984,111,281</b>	<b>100.0%</b>	<b>\$6,010,813,446</b>	<b>100.0%</b>	<b>\$6,218,263,666</b>	<b>100.0%</b>	<b>\$6,318,354,331</b>	<b>100.0%</b>	<b>\$6,619,042,934</b>	<b>100.0%</b>	<b>4.8%</b>	<b>10.6%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	21,718,125		183,874,278		51,441,772		89,586,994		13,556,441			
Other Uses	9,149		819,472		4,024,376		5,587,861		3,912,987			
Transfers To - Enterprise Funds	22,071,791		25,608,774		23,698,547		17,412,171		26,558,711			
- Governmental Funds	231,526,290		187,595,335		168,737,362		182,917,709		265,955,867			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$6,259,436,636</b>		<b>\$6,408,711,305</b>		<b>\$6,466,165,723</b>		<b>\$6,613,859,066</b>		<b>\$6,929,026,940</b>			

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2015 Population Estimates) <sup>[1]</sup>	15,715	344,838	33,567	45,873	39,739	5,054	66,179
Net Taxable Tax Capacity	\$26,690,654	\$252,501,492	\$46,925,021	\$31,972,996	\$27,233,856	\$11,170,416	\$80,407,245
2014 Tax Levy (Payable 2015)	11,869,831	96,860,416	18,813,680	18,827,190	19,162,517	4,626,878	29,756,536
<b>REVENUES</b>							
Taxes	\$11,548,655	\$124,419,795	\$21,249,008	\$23,824,526	\$19,664,399	\$4,586,437	\$30,073,962
Special Assessments	658	-	692,684	2,470,233	360,855	364,709	1,525,264
Licenses and Permits	373,054	1,430,745	361,023	99,786	295,255	20,588	307,712
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,762,542	18,526,927	1,543,427	1,864,691	86,771	-	572,836
Human Services	1,679,697	20,214,675	3,700,779	7,368,581	2,533,923	491,282	4,257,858
Disaster	50,928	297,192	279,225	44,191	48,369	17,380	460,105
All Other	322,153	8,476,745	520,781	879,736	463,007	74,746	893,937
Total Federal Grants	5,815,320	47,515,539	6,044,212	10,157,199	3,132,070	583,408	6,184,736
State Grants							
Market Value Credit	181,287	62,876	311,188	245,000	290,839	157,474	367,692
County Program Aid	663,741	16,852,966	1,327,797	5,924,563	2,107,709	107,191	2,445,766
Disparity Reduction Aid	10,541	126	4,122	403	7,441	81,118	64,252
Streets and Highways	5,607,352	34,436,442	5,149,235	6,059,502	3,017,295	3,840,008	9,810,817
Human Services	1,353,355	21,544,679	3,871,842	5,964,765	2,904,866	727,786	10,686,085
PERA Aid	30,053	406,581	38,181	62,133	53,204	11,447	76,706
Police Aid	143,561	1,011,573	155,524	248,573	173,470	34,561	203,378
All Other	3,530,383	10,341,927	2,745,652	5,221,561	853,903	483,235	2,949,347
Total State Grants	11,520,273	84,657,170	13,603,541	23,726,500	9,408,727	5,442,820	26,604,043
Local Unit Grants	-	12,352,607	18,869	1,332,483	220,822	2,560	134,372
<b>Total Intergovernmental Revenues</b>	<b>\$17,335,593</b>	<b>\$144,525,316</b>	<b>\$19,666,622</b>	<b>\$35,216,182</b>	<b>\$12,761,619</b>	<b>\$6,028,788</b>	<b>\$32,923,151</b>
Charges for Services	1,802,920	37,688,534	5,042,786	7,215,548	3,350,353	968,583	8,789,991
Fines and Forfeits	22,265	517,584	70,411	177,542	59,958	1,280	114,978
Interest Earnings	418,759	1,543,430	203,589	328,185	143,586	17,640	845,914
All Other Revenues	2,789,734	9,563,508	1,752,946	2,527,534	767,748	124,426	775,169
<b>Total Revenues</b>	<b>\$34,291,638</b>	<b>\$319,688,912</b>	<b>\$49,039,069</b>	<b>\$71,859,536</b>	<b>\$37,403,773</b>	<b>\$12,112,451</b>	<b>\$75,356,141</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	39,408,205	-	3,700,000	-	4,033,058	1,974,179
Other Long-Term Debt	26,700	599,225	-	-	19,594	-	165,757
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	26,700	40,007,430	-	3,700,000	19,594	4,033,058	2,139,936
Other Sources	-	-	-	84,208	8,100	15,966	-
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	250,000
- Governmental Funds	2,020,266	15,843,111	25,000	655,706	4,130,731	-	2,732,195
<b>Total Revenues and Other Financing Sources</b>	<b>\$36,338,604</b>	<b>\$375,994,453</b>	<b>\$49,064,069</b>	<b>\$76,299,450</b>	<b>\$41,562,198</b>	<b>\$16,161,475</b>	<b>\$80,478,272</b>

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



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,287,430	\$35,306,327	\$5,333,132	\$9,689,604	\$5,660,676	\$1,869,909	\$9,338,110
	- Capital Outlay	186,184	5,450,664	285,976	154,504	292,887	414,161	2,518,349
	<b>Total General Government</b>	<b>5,473,614</b>	<b>40,756,991</b>	<b>5,619,108</b>	<b>9,844,108</b>	<b>5,953,563</b>	<b>2,284,070</b>	<b>11,856,459</b>
Public Safety	- Sheriff	2,238,717	36,280,398	3,486,511	3,878,524	3,653,444	923,148	5,343,781
	- Corrections	2,857,528	21,477,450	3,595,589	4,078,326	3,545,391	41,969	5,705,036
	- All Other	169,457	3,025,223	128,886	1,141,003	86,163	51,439	174,747
	- Capital Outlay	158,427	3,671,479	611,695	4,038,588	508,282	39,828	1,067,398
	<b>Total Public Safety</b>	<b>5,424,129</b>	<b>64,454,550</b>	<b>7,822,681</b>	<b>13,136,441</b>	<b>7,793,280</b>	<b>1,056,384</b>	<b>12,290,962</b>
Streets and Highways	- Administration	478,207	1,280,096	313,615	2,817,664	408,267	376,822	308,590
	- Maintenance	4,561,107	12,474,949	5,327,307	3,803,840	4,666,370	1,974,788	8,629,141
	- Construction	7,918,583	59,818,094	6,288,658	9,301,730	2,751,062	2,581,064	8,217,766
	- Other Capital Outlay	456,545	2,110,762	431,312	760,814	247,989	148,484	841,180
	<b>Total Streets and Highways</b>	<b>13,414,442</b>	<b>75,683,901</b>	<b>12,360,892</b>	<b>16,684,048</b>	<b>8,073,688</b>	<b>5,081,158</b>	<b>17,996,677</b>
Sanitation	- Current Expenditures	280,138	4,354,590	2,810,896	3,511,084	-	195,632	2,040,848
	- Capital Outlay	18,495	219,599	1,323,030	12,598	-	-	86,373
	<b>Total Sanitation</b>	<b>298,633</b>	<b>4,574,189</b>	<b>4,133,926</b>	<b>3,523,682</b>	<b>-</b>	<b>195,632</b>	<b>2,127,221</b>
Human Services	- Income Maintenance	1,938,626	28,098,860	3,431,847	5,475,036	3,825,130	727,337	5,481,863
	- Social Services	3,844,408	45,544,748	9,938,890	20,462,481	7,050,340	1,705,553	19,373,092
	- All Other	-	236,150	39,985	-	-	-	-
	- Capital Outlay	32,710	85,597	-	-	5,767	17,376	164,183
	<b>Total Human Services</b>	<b>5,815,744</b>	<b>73,965,355</b>	<b>13,410,722</b>	<b>25,937,517</b>	<b>10,881,237</b>	<b>2,450,266</b>	<b>25,019,138</b>
Health	- Current Expenditures	900,780	7,099,327	1,773,892	1,975,309	991,951	98,572	2,314,167
	- Capital Outlay	6,022	-	-	-	101	-	-
	<b>Total Health</b>	<b>906,802</b>	<b>7,099,327</b>	<b>1,773,892</b>	<b>1,975,309</b>	<b>992,052</b>	<b>98,572</b>	<b>2,314,167</b>
Culture and Recreation								
Libraries	- Current Expenditures	232,617	7,526,240	351,105	339,552	520,964	67,555	1,075,403
	- Capital Outlay	-	368,340	-	-	-	-	-
Parks and Recreation	- Current Expenditures	702,444	6,712,935	703,424	396,915	58,418	94,630	757,139
	- Capital Outlay	18,562	1,197,115	60,352	416,120	14,844	13,851	-
	<b>Total Culture and Recreation</b>	<b>953,623</b>	<b>15,804,630</b>	<b>1,114,881</b>	<b>1,152,587</b>	<b>594,226</b>	<b>176,036</b>	<b>1,832,542</b>
Conservation of Natural Resources	- Current Expenditures	2,214,453	594,602	1,029,442	1,720,992	-	781,403	1,346,477
	- Capital Outlay	41,666	-	-	-	735,113	-	-
	<b>Total Conservation of Natural Resources</b>	<b>2,256,119</b>	<b>594,602</b>	<b>1,029,442</b>	<b>1,720,992</b>	<b>735,113</b>	<b>781,403</b>	<b>1,346,477</b>
Housing and Economic Development	- Current Expenditures	99,000	9,993,573	346,919	335,326	318,566	43,386	189,532
	- Capital Outlay	-	-	743	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>99,000</b>	<b>9,993,573</b>	<b>347,662</b>	<b>335,326</b>	<b>318,566</b>	<b>43,386</b>	<b>189,532</b>
All Other	- Current Expenditures	28,007	3,173,147	550,261	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total All Other</b>	<b>28,007</b>	<b>3,173,147</b>	<b>550,261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	-	41,980,000	325,000	465,000	1,675,000	60,000	1,209,000
	- Other Long-Term Debt	16,918	1,284,559	547	-	39,551	-	140,150
	- Interest and Fiscal Charges	-	7,643,640	111,983	234,244	429,986	139,104	843,023
	<b>Total Current Expenditures</b>	<b>25,832,919</b>	<b>223,178,615</b>	<b>39,161,701</b>	<b>59,625,656</b>	<b>30,785,680</b>	<b>8,952,143</b>	<b>62,077,926</b>
	<b>Total Capital Outlay</b>	<b>8,837,194</b>	<b>72,921,650</b>	<b>9,001,766</b>	<b>14,684,354</b>	<b>4,556,045</b>	<b>3,214,764</b>	<b>12,895,249</b>
	<b>Total Debt Service</b>	<b>16,918</b>	<b>50,908,199</b>	<b>437,530</b>	<b>699,244</b>	<b>2,144,537</b>	<b>199,104</b>	<b>2,192,173</b>
	<b>Total Expenditures</b>	<b>\$34,687,031</b>	<b>\$347,008,464</b>	<b>\$48,600,997</b>	<b>\$75,009,254</b>	<b>\$37,486,262</b>	<b>\$12,366,011</b>	<b>\$77,165,348</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	1,950,846
	- Governmental Funds	2,020,266	15,843,111	25,000	655,706	4,130,731	-	2,732,195
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$36,707,297</b>	<b>\$362,851,575</b>	<b>\$48,625,997</b>	<b>\$75,664,960</b>	<b>\$41,616,993</b>	<b>\$12,366,011</b>	<b>\$81,848,389</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$7,315,955	\$37,343,741	\$7,163,613	\$18,629,953	\$9,515,669	\$3,363,212	\$12,730,975
Special Revenue Funds Unrestricted Fund Balance		16,300,090	43,025,907	13,429,661	5,335,272	8,008,521	2,940,961	11,297,203
	<b>Total</b>	<b>\$23,616,045</b>	<b>\$80,369,648</b>	<b>\$20,593,274</b>	<b>\$23,965,225</b>	<b>\$17,524,190</b>	<b>\$6,304,173</b>	<b>\$24,028,178</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		91.4%	36.0%	52.6%	40.2%	56.9%	70.4%	38.7%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2015 Population Estimates) <sup>[1]</sup>	25,434	35,635	98,798	28,718	12,117	54,332	62,181
Net Taxable Tax Capacity	\$35,918,826	\$28,266,319	\$112,198,869	\$64,608,188	\$24,855,372	\$43,301,703	\$57,356,562
2014 Tax Levy (Payable 2015)	11,813,314	23,180,773	45,425,593	20,175,179	8,930,746	32,433,692	26,139,737
<b>REVENUES</b>							
Taxes	\$11,782,080	\$24,457,130	\$54,195,713	\$20,500,863	\$8,777,129	\$33,616,985	\$24,542,805
Special Assessments	982,962	538,022	291,192	1,789,738	463,630	255,946	497,771
Licenses and Permits	38,186	80,159	1,284,711	127,880	25,765	792,850	174,133
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	699,559	752,696	4,962,965	347,986	595,986	528,132	285,869
Human Services	2,010,180	3,813,405	4,501,950	3,009,647	1,071,707	2,795,729	4,456,330
Disaster	957,528	256,087	151,438	51,084	46,727	84,971	145,219
All Other	302,413	827,780	765,264	1,007,843	210,296	554,574	915,772
Total Federal Grants	3,969,680	5,649,968	10,381,617	4,416,560	1,924,716	3,963,406	5,803,190
State Grants							
Market Value Credit	396,853	172,988	232,187	152,366	227,408	254,917	275,866
County Program Aid	784,919	1,921,821	3,175,952	814,742	274,200	2,627,270	2,866,547
Disparity Reduction Aid	27,012	371,730	2,331	7,493	67,566	2,926	13,733
Streets and Highways	5,266,341	5,824,213	15,277,045	6,619,504	2,276,431	6,706,581	5,400,196
Human Services	2,879,333	4,067,978	5,856,036	3,069,722	1,119,314	2,380,677	4,620,346
PERA Aid	39,317	54,851	90,840	52,234	22,735	48,855	61,294
Police Aid	79,756	174,799	551,646	322,819	71,780	319,024	253,890
All Other	1,609,021	2,127,337	2,873,182	3,360,267	470,576	1,482,159	3,830,136
Total State Grants	11,082,552	14,715,717	28,059,219	14,399,147	4,530,010	13,822,409	17,322,008
Local Unit Grants	177,117	793,928	5,880,195	1,387,997	59,388	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$15,229,349</b>	<b>\$21,159,613</b>	<b>\$44,321,031</b>	<b>\$20,203,704</b>	<b>\$6,514,114</b>	<b>\$17,785,815</b>	<b>\$23,125,198</b>
Charges for Services	3,347,445	3,961,070	12,994,751	4,358,423	1,072,177	4,459,859	2,270,534
Fines and Forfeits	13,492	55,979	214,048	4,892	-	140,680	161,864
Interest Earnings	372,719	107,811	1,062,014	1,237,214	20,143	587,935	330,849
All Other Revenues	589,271	1,921,654	719,879	2,095,653	549,676	835,492	1,646,016
<b>Total Revenues</b>	<b>\$32,355,504</b>	<b>\$52,281,438</b>	<b>\$115,083,339</b>	<b>\$50,318,367</b>	<b>\$17,422,634</b>	<b>\$58,475,562</b>	<b>\$52,749,170</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	9,940,558	-
Other Long-Term Debt	-	-	13,490,838	-	56,061	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	13,490,838	-	56,061	9,940,558	-
Other Sources							
Transfers From - Enterprise Funds	-	-	1,242,265	-	-	80,350	-
- Governmental Funds	200,946	68,772	4,358,997	377,806	-	1,604,200	2,854,370
<b>Total Revenues and Other Financing Sources</b>	<b>\$32,556,450</b>	<b>\$52,350,210</b>	<b>\$134,224,934</b>	<b>\$50,696,173</b>	<b>\$17,478,695</b>	<b>\$70,100,670</b>	<b>\$55,703,540</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$4,437,393	\$6,813,420	\$18,275,404	\$6,666,319	\$3,519,342	\$11,502,212	\$8,186,809
	- Capital Outlay	66,639	249,945	158,015	664,798	109,938	3,259,429	225,727
	<b>Total General Government</b>	<b>4,504,032</b>	<b>7,063,365</b>	<b>18,433,419</b>	<b>7,331,117</b>	<b>3,629,280</b>	<b>14,761,641</b>	<b>8,412,536</b>
Public Safety	- Sheriff	2,021,824	3,930,072	13,087,962	5,749,551	1,259,923	5,537,014	4,711,304
	- Corrections	2,950,223	3,732,194	6,199,291	3,550,961	1,208,901	4,367,070	4,986,054
	- All Other	639,339	186,757	323,143	409,563	73,675	626,502	236,863
	- Capital Outlay	122,606	221,409	730,945	647,718	63,199	1,332,571	1,694,523
	<b>Total Public Safety</b>	<b>5,733,992</b>	<b>8,070,432</b>	<b>20,341,341</b>	<b>10,357,793</b>	<b>2,605,698</b>	<b>11,863,157</b>	<b>11,628,744</b>
Streets and Highways	- Administration	402,212	872,639	507,016	766,427	247,148	1,214,886	570,899
	- Maintenance	3,006,785	4,667,061	8,859,653	6,340,317	1,988,555	4,273,448	5,204,682
	- Construction	3,953,733	7,868,777	48,925,399	8,118,146	1,826,892	6,091,036	6,398,874
	- Other Capital Outlay	418,845	589,051	3,270,307	1,046,823	319,249	442,794	17,632
	<b>Total Streets and Highways</b>	<b>7,781,575</b>	<b>13,997,528</b>	<b>61,562,375</b>	<b>16,271,713</b>	<b>4,381,844</b>	<b>12,022,164</b>	<b>12,192,087</b>
Sanitation	- Current Expenditures	1,188,617	1,415,533	2,013,314	2,198,810	390,531	407,588	-
	- Capital Outlay	-	-	-	-	41,290	-	-
	<b>Total Sanitation</b>	<b>1,188,617</b>	<b>1,415,533</b>	<b>2,013,314</b>	<b>2,198,810</b>	<b>431,821</b>	<b>407,588</b>	<b>-</b>
Human Services	- Income Maintenance	2,169,763	4,683,388	3,567,688	3,704,333	1,508,604	3,379,696	5,429,835
	- Social Services	5,975,018	10,704,119	17,719,564	7,222,243	3,138,531	7,215,981	13,383,445
	- All Other	653,557	-	-	138,420	-	-	-
	- Capital Outlay	99,080	-	22,108	19,606	12,564	-	46,082
	<b>Total Human Services</b>	<b>8,897,418</b>	<b>15,387,507</b>	<b>21,309,360</b>	<b>11,084,602</b>	<b>4,659,699</b>	<b>10,595,677</b>	<b>18,859,362</b>
Health	- Current Expenditures	1,612,292	1,870,888	2,271,435	2,057,332	131,333	1,469,832	-
	- Capital Outlay	4,783	-	-	4,177	-	-	-
	<b>Total Health</b>	<b>1,617,075</b>	<b>1,870,888</b>	<b>2,271,435</b>	<b>2,061,509</b>	<b>131,333</b>	<b>1,469,832</b>	<b>-</b>
Culture and Recreation								
Libraries	- Current Expenditures	70,412	149,817	4,259,835	-	280,155	543,583	269,035
	- Capital Outlay	-	-	-	-	6,436	-	-
Parks and Recreation	- Current Expenditures	297,999	334,352	1,577,879	15,000	107,123	277,946	188,950
	- Capital Outlay	191,677	-	1,176,267	-	-	340,799	-
	<b>Total Culture and Recreation</b>	<b>560,088</b>	<b>484,169</b>	<b>7,013,981</b>	<b>15,000</b>	<b>393,714</b>	<b>1,162,328</b>	<b>457,985</b>
Conservation of Natural Resources	- Current Expenditures	745,107	1,283,604	2,305,214	2,495,529	951,233	1,218,580	507,574
	- Capital Outlay	14,322	6,450	38,433	12,311	-	-	-
	<b>Total Conservation of Natural Resources</b>	<b>759,429</b>	<b>1,290,054</b>	<b>2,343,647</b>	<b>2,507,840</b>	<b>951,233</b>	<b>1,218,580</b>	<b>507,574</b>
Housing and Economic Development	- Current Expenditures	20,795	300,806	8,235	42,500	53,821	152,915	174,322
	- Capital Outlay	-	-	53,937	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>20,795</b>	<b>300,806</b>	<b>62,172</b>	<b>42,500</b>	<b>53,821</b>	<b>152,915</b>	<b>174,322</b>
All Other	- Current Expenditures	-	298,602	-	-	12,493	712,401	-
	- Capital Outlay	-	-	-	-	-	103,489	-
	<b>Total All Other</b>	<b>-</b>	<b>298,602</b>	<b>-</b>	<b>-</b>	<b>12,493</b>	<b>815,890</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	-	720,000	2,970,000	-	-	14,095,000	2,784,974
	- Other Long-Term Debt	113,604	-	225,164	-	88,915	371,578	1,019
	- Interest and Fiscal Charges	10,411	504,746	790,794	-	5,932	1,713,234	458,928
	<b>Total Current Expenditures</b>	<b>26,191,336</b>	<b>41,243,252</b>	<b>80,975,633</b>	<b>41,357,305</b>	<b>14,871,368</b>	<b>42,899,654</b>	<b>43,849,772</b>
	<b>Total Capital Outlay</b>	<b>4,871,685</b>	<b>8,935,632</b>	<b>54,375,411</b>	<b>10,513,579</b>	<b>2,379,568</b>	<b>11,570,118</b>	<b>8,382,838</b>
	<b>Total Debt Service</b>	<b>124,015</b>	<b>1,224,746</b>	<b>3,985,958</b>	<b>-</b>	<b>94,847</b>	<b>16,179,812</b>	<b>3,244,921</b>
	<b>Total Expenditures</b>	<b>\$31,187,036</b>	<b>\$51,403,630</b>	<b>\$139,337,002</b>	<b>\$51,870,884</b>	<b>\$17,345,783</b>	<b>\$70,649,584</b>	<b>\$55,477,531</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	980,812
	- Governmental Funds	200,946	68,772	4,358,997	377,806	-	1,604,200	2,854,370
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$31,387,982</b>	<b>\$51,472,402</b>	<b>\$143,695,999</b>	<b>\$52,248,690</b>	<b>\$17,345,783</b>	<b>\$72,253,784</b>	<b>\$59,312,713</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$4,358,355	\$11,631,896	\$20,817,071	\$22,628,780	\$3,142,346	\$20,474,511	\$6,289,841
Special Revenue Funds Unrestricted Fund Balance		12,042,717	11,428,422	12,354,747	16,457,504	6,983,111	9,855,982	11,361,977
	<b>Total</b>	<b>\$16,401,072</b>	<b>\$23,060,318</b>	<b>\$33,171,818</b>	<b>\$39,086,284</b>	<b>\$10,125,457</b>	<b>\$30,330,493</b>	<b>\$17,651,818</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.6%	55.9%	41.0%	94.5%	68.1%	70.7%	40.3%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2015 Population Estimates) <sup>[1]</sup>	8,802	5,219	11,575	63,481	414,490	20,378	37,103
Net Taxable Tax Capacity	\$10,982,283	\$16,286,747	\$32,179,313	\$99,249,556	\$386,012,629	\$26,454,458	\$49,710,726
2014 Tax Levy (Payable 2015)	6,380,584	6,797,390	8,805,303	34,298,760	114,038,237	11,928,640	25,465,023
<b>REVENUES</b>							
Taxes	\$6,204,700	\$8,482,038	\$8,964,407	\$35,930,705	\$145,929,467	\$12,018,770	\$28,773,796
Special Assessments	522,889	75,982	510,764	608,992	127,148	206,960	224,653
Licenses and Permits	18,365	76,305	30,568	1,281,108	2,311,817	78,141	211,015
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,728,090	2,646,842	1,480,174	1,959,875	10,802,316	22,218	947,085
Human Services	1,147,306	495,852	-	4,692,221	21,751,070	170,285	2,378,384
Disaster	21,008	152,402	-	177,102	942,003	21,778	19,495
All Other	128,679	552,144	-	875,434	14,707,709	108,752	297,832
Total Federal Grants	4,025,083	3,847,240	1,480,174	7,704,632	48,203,098	323,033	3,642,796
State Grants							
Market Value Credit	206,723	-	287,173	148,800	173,186	204,784	312,698
County Program Aid	753,883	282,705	236,696	2,097,219	16,794,587	638,229	1,343,636
Disparity Reduction Aid	48,901	3,157	43,251	14,086	1,879	158,283	6,728
Streets and Highways	2,657,459	3,142,709	5,120,922	6,431,848	18,055,870	5,995,250	5,919,780
Human Services	890,691	499,751	58,196	6,568,232	19,799,887	319,460	2,017,250
PERA Aid	21,917	17,931	12,955	76,910	333,927	30,670	35,396
Police Aid	63,140	99,695	71,780	297,091	543,671	164,165	219,994
All Other	845,320	1,925,699	717,728	4,064,630	11,604,028	568,616	1,388,546
Total State Grants	5,488,034	5,971,647	6,548,701	19,698,816	67,307,035	8,079,457	11,244,028
Local Unit Grants	78,708	95,961	-	649,348	21,645,781	122,708	-
<b>Total Intergovernmental Revenues</b>	<b>\$9,591,825</b>	<b>\$9,914,848</b>	<b>\$8,028,875</b>	<b>\$28,052,796</b>	<b>\$137,155,914</b>	<b>\$8,525,198</b>	<b>\$14,886,824</b>
Charges for Services	2,533,220	838,978	580,120	6,138,550	25,351,308	2,929,873	3,502,089
Fines and Forfeits	790	15,163	14,734	45,354	112,460	1,610	87,494
Interest Earnings	163,655	402,215	133,770	529,616	3,448,750	65,404	526,313
All Other Revenues	1,165,647	1,072,409	362,688	2,486,609	6,882,308	237,083	541,366
<b>Total Revenues</b>	<b>\$20,201,091</b>	<b>\$20,877,938</b>	<b>\$18,625,926</b>	<b>\$75,073,730</b>	<b>\$321,319,172</b>	<b>\$24,063,039</b>	<b>\$48,753,550</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	-	195,572	136,850	704,080	200,000	46,752
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	195,572	136,850	704,080	200,000	46,752
Other Sources	-	2,270	-	-	190,994	24,390	76,158
Transfers From - Enterprise Funds	-	-	-	73,736	4,850,023	-	-
- Governmental Funds	274,567	723,738	125,000	113,374	53,694,100	-	3,354,153
<b>Total Revenues and Other Financing Sources</b>	<b>\$20,475,658</b>	<b>\$21,603,946</b>	<b>\$18,946,498</b>	<b>\$75,397,690</b>	<b>\$380,758,369</b>	<b>\$24,287,429</b>	<b>\$52,230,613</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,444,370	\$3,642,449	\$3,025,476	\$14,424,774	\$66,437,160	\$4,040,774	\$7,267,060
	- Capital Outlay	77,595	128,801	70,321	436,883	8,825,960	7,013,733	2,133,305
	<b>Total General Government</b>	<b>2,521,965</b>	<b>3,771,250</b>	<b>3,095,797</b>	<b>14,861,657</b>	<b>75,263,120</b>	<b>11,054,507</b>	<b>9,400,365</b>
Public Safety	- Sheriff	1,307,573	1,952,546	1,218,788	7,234,003	19,706,365	4,055,870	4,430,506
	- Corrections	981,766	597,205	1,193,480	6,305,951	17,541,281	434,305	4,254,690
	- All Other	67,279	431,027	101,963	685,648	1,484,491	161,760	105,820
	- Capital Outlay	43,316	317,740	46,996	434,930	-	393,833	16,227
	<b>Total Public Safety</b>	<b>2,399,934</b>	<b>3,298,518</b>	<b>2,561,227</b>	<b>14,660,532</b>	<b>38,732,137</b>	<b>5,045,768</b>	<b>8,807,243</b>
Streets and Highways	- Administration	435,830	321,728	419,745	729,255	579,502	483,859	394,853
	- Maintenance	1,832,876	3,287,846	2,511,179	6,633,497	7,621,207	2,581,713	6,082,127
	- Construction	3,701,839	2,236,714	5,103,305	8,377,999	45,272,584	3,441,567	5,860,043
	- Other Capital Outlay	228,344	490,185	387,568	817,149	-	253,841	257,882
	<b>Total Streets and Highways</b>	<b>6,198,889</b>	<b>6,336,473</b>	<b>8,421,797</b>	<b>16,557,900</b>	<b>53,473,293</b>	<b>6,760,980</b>	<b>12,594,905</b>
Sanitation	- Current Expenditures	842,931	372,966	267,278	2,179,345	4,628,357	2,026,582	-
	- Capital Outlay	110,145	105,088	-	-	-	61,277	-
	<b>Total Sanitation</b>	<b>953,076</b>	<b>478,054</b>	<b>267,278</b>	<b>2,179,345</b>	<b>4,628,357</b>	<b>2,087,859</b>	<b>-</b>
Human Services	- Income Maintenance	1,509,991	580,264	-	5,813,305	24,192,603	39,618	2,980,686
	- Social Services	2,052,821	1,802,762	-	14,981,513	45,809,168	63,179	5,866,337
	- All Other	-	5,548	2,881,536	-	1,865,244	2,099,743	-
	- Capital Outlay	-	-	-	20,072	-	-	-
	<b>Total Human Services</b>	<b>3,562,812</b>	<b>2,388,574</b>	<b>2,881,536</b>	<b>20,814,890</b>	<b>71,867,015</b>	<b>2,202,540</b>	<b>8,847,023</b>
Health	- Current Expenditures	1,594,563	405,680	15,192	1,318,258	9,356,123	886,653	1,218,314
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Health</b>	<b>1,594,563</b>	<b>405,680</b>	<b>15,192</b>	<b>1,318,258</b>	<b>9,356,123</b>	<b>886,653</b>	<b>1,218,314</b>
Culture and Recreation								
Libraries	- Current Expenditures	93,345	134,532	56,967	509,128	12,298,496	118,381	757,926
	- Capital Outlay	-	-	-	-	-	-	125,150
Parks and Recreation	- Current Expenditures	388,591	616,298	184,805	154,198	12,973,721	39,836	550,604
	- Capital Outlay	-	1,585	-	18,992	-	-	202,903
	<b>Total Culture and Recreation</b>	<b>481,936</b>	<b>752,415</b>	<b>241,772</b>	<b>682,318</b>	<b>25,272,217</b>	<b>158,217</b>	<b>1,636,583</b>
Conservation of Natural Resources	- Current Expenditures	1,134,259	674,140	698,213	1,834,158	4,935,421	338,369	854,577
	- Capital Outlay	-	3,706	-	57,229	-	-	40,500
	<b>Total Conservation of Natural Resources</b>	<b>1,134,259</b>	<b>677,846</b>	<b>698,213</b>	<b>1,891,387</b>	<b>4,935,421</b>	<b>338,369</b>	<b>895,077</b>
Housing and Economic Development	- Current Expenditures	2,300	3,912,029	-	101,392	24,523,934	25,000	60,301
	- Capital Outlay	-	-	-	-	973,134	-	-
	<b>Total Housing and Economic Development</b>	<b>2,300</b>	<b>3,912,029</b>	<b>-</b>	<b>101,392</b>	<b>25,497,068</b>	<b>25,000</b>	<b>60,301</b>
All Other	- Current Expenditures	-	108,196	-	37,007	-	-	168,867
	- Capital Outlay	-	2,294,731	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>2,402,927</b>	<b>-</b>	<b>37,007</b>	<b>-</b>	<b>-</b>	<b>168,867</b>
Debt Service	- Principal Paid on Bonds	25,000	895,000	160,000	3,815,000	10,155,000	520,000	3,640,000
	- Other Long-Term Debt	-	305,000	212,102	92,750	144,591	95,000	151,846
	- Interest and Fiscal Charges	4,875	595,083	45,780	1,209,616	1,189,032	242,395	990,456
	<b>Total Current Expenditures</b>	<b>14,688,495</b>	<b>18,845,216</b>	<b>12,574,622</b>	<b>62,941,432</b>	<b>253,953,073</b>	<b>17,395,642</b>	<b>34,992,668</b>
	<b>Total Capital Outlay</b>	<b>4,161,239</b>	<b>5,578,550</b>	<b>5,608,190</b>	<b>10,163,254</b>	<b>55,071,678</b>	<b>11,164,251</b>	<b>8,636,010</b>
	<b>Total Debt Service</b>	<b>29,875</b>	<b>1,795,083</b>	<b>417,882</b>	<b>5,117,366</b>	<b>11,488,623</b>	<b>857,395</b>	<b>4,782,302</b>
	<b>Total Expenditures</b>	<b>\$18,879,609</b>	<b>\$26,218,849</b>	<b>\$18,600,694</b>	<b>\$78,222,052</b>	<b>\$320,513,374</b>	<b>\$29,417,288</b>	<b>\$48,410,980</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	1,528,569	-
Transfers To	- Enterprise Funds	-	-	26,226	73,736	8,294,653	-	195,797
	- Governmental Funds	274,567	723,738	125,000	113,374	53,694,100	-	3,354,153
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$19,154,176</b>	<b>\$26,942,587</b>	<b>\$18,751,920</b>	<b>\$78,409,162</b>	<b>\$382,502,127</b>	<b>\$30,945,857</b>	<b>\$51,960,930</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$3,591,252	\$6,151,121	\$4,433,953	\$14,858,248	\$152,376,150	\$8,431,627	\$13,280,624
Special Revenue Funds Unrestricted Fund Balance		5,991,582	1,618,438	1,259,809	13,879,506	133,939,931	6,915,668	11,524,483
	<b>Total</b>	<b>\$9,582,834</b>	<b>\$7,769,559</b>	<b>\$5,693,762</b>	<b>\$28,737,754</b>	<b>\$286,316,081</b>	<b>\$15,347,295</b>	<b>\$24,805,107</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		65.2%	41.2%	45.3%	45.7%	112.7%	88.2%	70.9%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2015 Population Estimates) <sup>[1]</sup>	13,945	20,826	30,642	46,611	5,872	1,221,703	18,788
Net Taxable Tax Capacity	\$34,172,580	\$32,287,237	\$41,246,646	\$66,406,002	\$15,714,928	\$1,349,349,653	\$17,731,429
2014 Tax Levy (Payable 2015)	9,775,039	8,750,511	20,240,606	27,985,093	6,033,713	625,212,183	11,217,833
<b>REVENUES</b>							
Taxes	\$9,855,554	\$9,263,215	\$20,878,781	\$28,411,586	\$6,209,449	\$796,148,448	\$11,232,890
Special Assessments	2,366,552	-	2,172,363	18,134	224,323	-	-
Licenses and Permits	2,100	84,899	106,821	414,210	8,150	7,816,949	91,081
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	52,726	374,558	178,449	521,670	64,196	7,685,928	1,133,295
Human Services	-	1,408,826	2,078,037	3,152,688	596,647	132,087,497	1,070,902
Disaster	33,523	-	240,792	89,171	37,315	1,608,228	75,646
All Other	-	369,124	458,423	613,680	89,411	35,544,828	233,760
Total Federal Grants	86,249	2,152,508	2,955,701	4,377,209	787,569	176,926,481	2,513,603
State Grants							
Market Value Credit	289,166	450,060	395,414	467,479	176,265	106,123	326,558
County Program Aid	290,051	613,348	1,067,052	1,531,407	124,897	32,040,198	851,572
Disparity Reduction Aid	71,725	119,772	36,643	29,144	6,128	309,143	129,075
Streets and Highways	5,997,023	9,961,351	6,245,574	4,725,639	3,608,034	53,140,145	6,305,060
Human Services	14,229	1,076,769	2,731,094	3,322,138	585,795	79,837,003	1,542,876
PERA Aid	13,448	26,020	44,126	61,078	12,569	2,782,633	24,121
Police Aid	71,780	151,537	168,152	310,384	47,854	2,580,773	103,683
All Other	464,823	1,455,011	2,095,860	1,839,271	472,747	31,748,880	1,025,724
Total State Grants	7,212,245	13,853,868	12,783,915	12,286,540	5,034,289	202,544,898	10,308,669
Local Unit Grants	82,196	572,078	86,776	401,113	351,081	65,527,948	99,391
<b>Total Intergovernmental Revenues</b>	<b>\$7,380,690</b>	<b>\$16,578,454</b>	<b>\$15,826,392</b>	<b>\$17,064,862</b>	<b>\$6,172,939</b>	<b>\$444,999,327</b>	<b>\$12,921,663</b>
Charges for Services	1,481,872	3,098,412	3,770,492	4,705,187	1,290,830	139,607,449	2,360,433
Fines and Forfeits	33,829	13,980	41,664	15,927	16,463	1,767,015	12,674
Interest Earnings	70,721	27,062	245,464	178,686	2,722	8,631,414	212,347
All Other Revenues	181,538	411,579	990,856	1,815,229	402,653	21,812,197	500,880
<b>Total Revenues</b>	<b>\$21,372,856</b>	<b>\$29,477,601</b>	<b>\$44,032,833</b>	<b>\$52,623,821</b>	<b>\$14,327,529</b>	<b>\$1,420,782,799</b>	<b>\$27,331,968</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	10,896,507	1,855,000	-	-
Other Long-Term Debt	-	115,445	-	-	23,151	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	115,445	-	10,896,507	1,878,151	-	-
Other Sources	-	-	74,548	13,940	-	1,483,608	674
Transfers From - Enterprise Funds	-	-	-	-	-	1,125,896	-
- Governmental Funds	392,240	-	-	911,950	-	90,386,342	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$21,765,096</b>	<b>\$29,593,046</b>	<b>\$44,107,381</b>	<b>\$64,446,218</b>	<b>\$16,205,680</b>	<b>\$1,513,778,645</b>	<b>\$27,332,642</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$3,329,643	\$3,381,991	\$6,643,520	\$10,866,768	\$2,455,889	\$242,198,686	\$3,948,113
	- Capital Outlay	70,314	132,297	1,215,667	5,862,545	33,916	1,335,873	173,829
	<b>Total General Government</b>	<b>3,399,957</b>	<b>3,514,288</b>	<b>7,859,187</b>	<b>16,729,313</b>	<b>2,489,805</b>	<b>243,534,559</b>	<b>4,121,942</b>
Public Safety	- Sheriff	1,371,565	1,853,838	3,159,608	6,370,991	1,354,186	98,479,957	1,695,876
	- Corrections	1,672,641	1,643,349	4,071,942	6,124,032	111,525	115,812,932	1,516,025
	- All Other	73,057	140,195	205,685	398,033	67,569	16,937,708	169,699
	- Capital Outlay	141,943	68,538	56,258	357,002	20,339	604,478	185,605
	<b>Total Public Safety</b>	<b>3,259,206</b>	<b>3,705,920</b>	<b>7,493,493</b>	<b>13,250,058</b>	<b>1,553,619</b>	<b>231,835,075</b>	<b>3,567,205</b>
Streets and Highways	- Administration	203,428	379,495	544,854	463,049	315,743	8,231,957	268,114
	- Maintenance	3,142,613	3,541,081	4,630,554	4,249,471	2,001,497	35,532,713	3,820,026
	- Construction	3,511,947	8,705,379	4,569,395	6,323,223	3,379,310	60,058,308	5,407,262
	- Other Capital Outlay	232,217	329,245	708,333	645,243	197,314	42,515,847	466,277
	<b>Total Streets and Highways</b>	<b>7,090,205</b>	<b>12,955,200</b>	<b>10,453,136</b>	<b>11,680,986</b>	<b>5,893,864</b>	<b>146,338,825</b>	<b>9,961,679</b>
Sanitation	- Current Expenditures	441,696	639,306	495,023	656,148	550,631	-	830,649
	- Capital Outlay	-	-	-	33,755	-	-	10,659
	<b>Total Sanitation</b>	<b>441,696</b>	<b>639,306</b>	<b>495,023</b>	<b>689,903</b>	<b>550,631</b>	<b>-</b>	<b>841,308</b>
Human Services	- Income Maintenance	-	1,565,133	3,123,473	4,343,428	916,369	191,261,017	1,584,994
	- Social Services	-	2,136,850	7,741,601	6,685,188	1,803,411	328,103,178	2,468,639
	- All Other	2,023,955	-	-	-	-	-	-
	- Capital Outlay	-	-	120,652	-	-	35,781	24,559
	<b>Total Human Services</b>	<b>2,023,955</b>	<b>3,701,983</b>	<b>10,985,726</b>	<b>11,028,616</b>	<b>2,719,780</b>	<b>519,399,976</b>	<b>4,078,192</b>
Health	- Current Expenditures	-	1,610,846	2,030,585	3,061,863	112,992	70,701,846	1,686,896
	- Capital Outlay	-	-	-	-	-	89,383	24,107
	<b>Total Health</b>	<b>-</b>	<b>1,610,846</b>	<b>2,030,585</b>	<b>3,061,863</b>	<b>112,992</b>	<b>70,791,229</b>	<b>1,711,003</b>
Culture and Recreation	- Current Expenditures	176,783	214,809	270,400	476,424	65,198	69,583,025	138,437
	- Capital Outlay	-	-	-	-	-	19,506,615	-
Parks and Recreation	- Current Expenditures	154,934	163,959	107,727	274,187	44,540	2,284,555	266,801
	- Capital Outlay	8,336	-	-	30,896	-	-	-
	<b>Total Culture and Recreation</b>	<b>340,053</b>	<b>378,768</b>	<b>378,127</b>	<b>781,507</b>	<b>109,738</b>	<b>91,374,195</b>	<b>405,238</b>
Conservation of Natural Resources	- Current Expenditures	3,108,018	1,304,032	1,883,629	709,978	1,361,261	-	347,691
	- Capital Outlay	2,430	-	-	-	492,112	-	-
	<b>Total Conservation of Natural Resources</b>	<b>3,110,448</b>	<b>1,304,032</b>	<b>1,883,629</b>	<b>709,978</b>	<b>1,853,373</b>	<b>-</b>	<b>347,691</b>
Housing and Economic Development	- Current Expenditures	135,891	39,615	11,500	58,793	42,500	56,421,147	288,879
	- Capital Outlay	-	-	-	-	-	3,992,619	-
	<b>Total Housing and Economic Development</b>	<b>135,891</b>	<b>39,615</b>	<b>11,500</b>	<b>58,793</b>	<b>42,500</b>	<b>60,413,766</b>	<b>288,879</b>
All Other	- Current Expenditures	184,015	93,763	-	-	-	-	62,110
	- Capital Outlay	-	105,183	-	-	-	-	-
	<b>Total All Other</b>	<b>184,015</b>	<b>198,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,110</b>
Debt Service	- Principal Paid on Bonds	8,150,000	195,000	2,335,000	1,727,843	275,000	79,105,000	585,000
	- Other Long-Term Debt	20,391	70,436	390,000	17,568	-	6,518,092	-
	- Interest and Fiscal Charges	465,433	60,854	691,541	245,706	153,696	45,018,003	583,191
	<b>Total Current Expenditures</b>	<b>16,018,239</b>	<b>18,708,262</b>	<b>34,920,101</b>	<b>44,738,353</b>	<b>11,203,311</b>	<b>1,235,548,721</b>	<b>19,092,949</b>
	<b>Total Capital Outlay</b>	<b>3,967,187</b>	<b>9,340,642</b>	<b>6,670,305</b>	<b>13,252,664</b>	<b>4,122,991</b>	<b>128,138,904</b>	<b>6,292,298</b>
	<b>Total Debt Service</b>	<b>8,635,824</b>	<b>3,262,290</b>	<b>3,416,541</b>	<b>1,991,117</b>	<b>428,696</b>	<b>130,641,095</b>	<b>1,168,191</b>
	<b>Total Expenditures</b>	<b>\$28,621,250</b>	<b>\$28,375,194</b>	<b>\$45,006,947</b>	<b>\$59,982,134</b>	<b>\$15,754,998</b>	<b>\$1,494,328,720</b>	<b>\$26,553,438</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To							
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	392,240	-	-	911,950	-	90,386,342	-
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$29,013,490</b>	<b>\$28,375,194</b>	<b>\$45,006,947</b>	<b>\$60,894,084</b>	<b>\$15,754,998</b>	<b>\$1,584,715,062</b>	<b>\$26,553,438</b>
<b>Unrestricted Fund Balance</b>								
	General Fund Unrestricted Fund Balance	\$3,618,037	\$2,562,719	\$10,443,277	\$17,079,928	\$1,761,232	\$177,905,896	\$5,095,462
	Special Revenue Funds Unrestricted Fund Balance	(1,494,461)	2,621,606	10,624,961	13,859,618	3,606,683	167,233,245	9,409,679
	<b>Total</b>	<b>\$2,123,576</b>	<b>\$5,184,325</b>	<b>\$21,068,238</b>	<b>\$30,939,546</b>	<b>\$5,367,915</b>	<b>\$345,139,141</b>	<b>\$14,505,141</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		13.3%	27.7%	60.3%	69.2%	47.9%	27.9%	76.0%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSOON</i>
Population (2015 Population Estimates) <sup>[1]</sup>	20,679	38,521	45,658	10,113	15,908	42,510	4,422
Net Taxable Tax Capacity	\$32,804,169	\$26,085,541	\$58,896,802	\$31,911,333	\$10,049,891	\$54,678,860	\$11,881,641
2014 Tax Levy (Payable 2015)	12,799,943	17,408,014	32,859,118	9,830,536	10,535,033	29,819,805	3,611,621
<b>REVENUES</b>							
Taxes	\$13,609,727	\$18,071,359	\$35,185,107	\$10,936,826	\$10,811,878	\$30,046,766	\$3,615,888
Special Assessments	2,767,024	-	1,251,559	1,654,396	128,432	2,751,951	58,919
Licenses and Permits	153,682	398,111	95,673	36,191	97,284	493,982	9,673
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	891,591	620,818	1,414,903	278,776	1,056,570	2,140,197	-
Human Services	2,149,117	2,777,953	4,130,207	68,589	1,714,826	3,510,079	349,538
Disaster	60,907	83,258	174,282	146,122	17,514	74,034	35,706
All Other	197,749	505,026	1,663,828	-	219,614	824,030	44,375
Total Federal Grants	3,299,364	3,987,055	7,383,220	493,487	3,008,524	6,548,340	429,619
State Grants							
Market Value Credit	115,402	286,862	147,760	336,365	300,731	431,354	116,627
County Program Aid	703,955	2,118,396	1,940,810	173,248	1,048,543	1,734,517	105,648
Disparity Reduction Aid	-	41,509	162,239	51,421	4,274	18,375	4,457
Streets and Highways	4,614,908	4,436,147	10,305,150	4,077,245	2,829,502	6,963,824	4,464,102
Human Services	1,784,439	3,261,666	3,794,120	-	1,252,441	5,058,858	298,017
PERA Aid	32,566	37,531	82,819	35,417	32,391	73,608	13,874
Police Aid	149,543	158,848	291,053	56,028	99,725	256,549	39,878
All Other	1,914,928	1,159,926	5,618,550	435,525	724,029	2,424,072	425,083
Total State Grants	9,315,741	11,500,885	22,342,501	5,165,249	6,291,636	16,961,157	5,467,686
Local Unit Grants	17,029	108,841	1,131,158	143,230	3,270	468,709	141,000
<b>Total Intergovernmental Revenues</b>	<b>\$12,632,134</b>	<b>\$15,596,781</b>	<b>\$30,856,879</b>	<b>\$5,801,966</b>	<b>\$9,303,430</b>	<b>\$23,978,206</b>	<b>\$6,038,305</b>
Charges for Services	2,572,294	2,739,199	6,137,510	2,015,062	3,217,513	13,689,662	826,566
Fines and Forfeits	41,115	76,806	58,175	32,651	5,552	123,320	3,950
Interest Earnings	153,893	118,939	622,987	173,619	55,952	774,361	192,005
All Other Revenues	3,575,656	1,336,875	8,523,023	1,541,178	1,028,533	2,566,927	925,560
<b>Total Revenues</b>	<b>\$35,505,525</b>	<b>\$38,338,070</b>	<b>\$82,730,913</b>	<b>\$22,191,889</b>	<b>\$24,648,574</b>	<b>\$74,425,175</b>	<b>\$11,670,866</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	2,340,236	918,652	8,836,455	-	-
Other Long-Term Debt	-	78,022	-	-	521,333	302,569	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	78,022	2,340,236	918,652	9,357,788	302,569	-
Other Sources	-	9,175	62,184	491,276	3,000	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	744,030	-	6,614,812	956,402	32,000	664,901	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$36,249,555</b>	<b>\$38,425,267</b>	<b>\$91,748,145</b>	<b>\$24,558,219</b>	<b>\$34,041,362</b>	<b>\$75,392,645</b>	<b>\$11,670,866</b>

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



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$3,883,482	\$6,792,414	\$11,989,831	\$3,593,558	\$3,770,577	\$8,557,790	\$2,234,766
	- Capital Outlay	1,023,644	96,856	782,201	149,505	226,694	363,549	19,884
	<b>Total General Government</b>	<b>4,907,126</b>	<b>6,889,270</b>	<b>12,772,032</b>	<b>3,743,063</b>	<b>3,997,271</b>	<b>8,921,339</b>	<b>2,254,650</b>
Public Safety	- Sheriff	2,519,946	6,482,721	7,766,797	1,499,065	1,989,209	5,689,417	841,268
	- Corrections	2,493,063	1,035,891	4,523,421	944,339	3,109,307	7,372,102	239,319
	- All Other	79,811	245,274	782,990	96,208	88,924	486,857	66,993
	- Capital Outlay	317,249	726,803	659,624	85,031	470,458	290,205	70,890
	<b>Total Public Safety</b>	<b>5,410,069</b>	<b>8,490,689</b>	<b>13,732,832</b>	<b>2,624,643</b>	<b>5,657,898</b>	<b>13,838,581</b>	<b>1,218,470</b>
Streets and Highways	- Administration	624,183	340,085	1,372,413	408,567	205,112	690,394	430,835
	- Maintenance	3,979,985	2,350,369	11,356,968	2,832,216	1,860,842	5,345,836	2,890,566
	- Construction	3,162,169	3,267,083	13,004,887	3,205,920	4,844,191	7,402,913	1,991,683
	- Other Capital Outlay	271,150	405,460	1,055,669	687,267	204,619	757,248	205,348
	<b>Total Streets and Highways</b>	<b>8,037,487</b>	<b>6,362,997</b>	<b>26,789,937</b>	<b>7,133,970</b>	<b>7,114,764</b>	<b>14,196,391</b>	<b>5,518,432</b>
Sanitation	- Current Expenditures	2,572,830	-	1,714,607	268,523	64,229	4,183,707	75,932
	- Capital Outlay	113,562	-	101,846	248,736	-	1,502,336	-
	<b>Total Sanitation</b>	<b>2,686,392</b>	<b>-</b>	<b>1,816,453</b>	<b>517,259</b>	<b>64,229</b>	<b>5,686,043</b>	<b>75,932</b>
Human Services	- Income Maintenance	1,944,514	3,508,438	8,544,914	-	2,035,411	4,474,920	533,328
	- Social Services	4,853,716	7,546,428	13,332,877	-	3,597,378	11,232,036	877,083
	- All Other	1,434,625	-	-	2,982,247	-	-	-
	- Capital Outlay	-	179,525	43,334	-	-	-	-
	<b>Total Human Services</b>	<b>8,232,855</b>	<b>11,234,391</b>	<b>21,921,125</b>	<b>2,982,247</b>	<b>5,632,789</b>	<b>15,706,956</b>	<b>1,410,411</b>
Health	- Current Expenditures	-	1,264,534	2,321,854	109,447	656,167	2,331,445	36,120
	- Capital Outlay	-	-	7,028	-	-	-	-
	<b>Total Health</b>	<b>-</b>	<b>1,264,534</b>	<b>2,328,882</b>	<b>109,447</b>	<b>656,167</b>	<b>2,331,445</b>	<b>36,120</b>
Culture and Recreation	- Current Expenditures	200,000	369,672	-	422,622	145,402	565,110	63,000
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	319,892	227,048	1,229,272	344,347	8,750	590,221	160,057
	- Capital Outlay	8,513	-	44,858	48,286	-	65,930	-
	<b>Total Culture and Recreation</b>	<b>528,405</b>	<b>596,720</b>	<b>1,274,130</b>	<b>815,255</b>	<b>154,152</b>	<b>1,221,261</b>	<b>223,057</b>
Conservation of Natural Resources	- Current Expenditures	2,137,078	207,711	3,430,894	2,037,561	88,046	1,556,596	326,412
	- Capital Outlay	28,332	-	316,621	6,300	-	26,000	-
	<b>Total Conservation of Natural Resources</b>	<b>2,165,410</b>	<b>207,711</b>	<b>3,747,515</b>	<b>2,043,861</b>	<b>88,046</b>	<b>1,582,596</b>	<b>326,412</b>
Housing and Economic Development	- Current Expenditures	-	46,445	156,454	237,926	2,552	32,336	11,800
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>-</b>	<b>46,445</b>	<b>156,454</b>	<b>237,926</b>	<b>2,552</b>	<b>32,336</b>	<b>11,800</b>
All Other	- Current Expenditures	-	1,268,745	-	-	1,571,507	-	-
	- Capital Outlay	-	73,311	-	-	72,966	-	-
	<b>Total All Other</b>	<b>-</b>	<b>1,342,056</b>	<b>-</b>	<b>-</b>	<b>1,644,473</b>	<b>-</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	650,000	670,000	3,410,000	1,435,000	650,000	10,335,000	-
	- Other Long-Term Debt	215,920	96,328	-	21,390	134,963	1,749,507	-
	- Interest and Fiscal Charges	213,905	205,387	550,148	733,861	652,162	1,488,821	-
	<b>Total Current Expenditures</b>	<b>27,043,125</b>	<b>31,685,775</b>	<b>68,523,292</b>	<b>15,776,626</b>	<b>19,193,413</b>	<b>53,108,767</b>	<b>8,787,479</b>
	<b>Total Capital Outlay</b>	<b>4,924,619</b>	<b>4,749,038</b>	<b>16,016,068</b>	<b>4,431,045</b>	<b>5,818,928</b>	<b>10,408,181</b>	<b>2,287,805</b>
	<b>Total Debt Service</b>	<b>1,079,825</b>	<b>971,715</b>	<b>3,960,148</b>	<b>2,190,251</b>	<b>1,437,125</b>	<b>13,573,328</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$33,047,569</b>	<b>\$37,406,528</b>	<b>\$88,499,508</b>	<b>\$22,397,922</b>	<b>\$26,449,466</b>	<b>\$77,090,276</b>	<b>\$11,075,284</b>
<b>Other Financing Uses</b>								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To - Enterprise Funds	1,000,000	-	-	-	-	-	-
	- Governmental Funds	744,030	-	6,614,812	956,402	32,000	664,901	-
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$34,791,599</b>	<b>\$37,406,528</b>	<b>\$95,114,320</b>	<b>\$23,354,324</b>	<b>\$26,481,466</b>	<b>\$77,755,177</b>	<b>\$11,075,284</b>
<b>Unrestricted Fund Balance</b>								
	General Fund Unrestricted Fund Balance	\$4,579,676	\$2,341,629	\$2,850,120	\$6,806,199	\$3,094,520	\$14,130,251	\$4,171,168
	Special Revenue Funds Unrestricted Fund Balance	11,647,400	5,814,173	22,626,176	4,130,429	6,334,192	23,118,283	1,400,799
	<b>Total</b>	<b>\$16,227,076</b>	<b>\$8,155,802</b>	<b>\$25,476,296</b>	<b>\$10,936,628</b>	<b>\$9,428,712</b>	<b>\$37,248,534</b>	<b>\$5,571,967</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.0%	25.7%	37.2%	69.3%	49.1%	70.1%	63.4%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<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 (2015 Population Estimates) <sup>[1]</sup>	12,889	6,866	10,634	3,925	27,704	5,770	25,776
Net Taxable Tax Capacity	\$10,438,765	\$21,560,962	\$16,631,698	\$5,139,887	\$34,298,260	\$17,363,505	\$41,710,451
2014 Tax Levy (Payable 2015)	3,967,187	5,235,963	8,653,524	2,487,547	16,542,378	5,118,106	13,221,506
<b>REVENUES</b>							
Taxes	\$3,990,845	\$5,550,615	\$9,964,652	\$3,082,962	\$16,599,430	\$5,822,219	\$13,495,422
Special Assessments	575,835	457,031	-	629,336	392,239	780,138	1,696,528
Licenses and Permits	9,260	14,670	16,827	46,371	377,629	25,717	32,650
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	290,696	123,088	547,665	2,008,471	399,939	82,500	343,699
Human Services	1,581,880	456,468	830,306	500,337	1,544,744	-	-
Disaster	296,475	18,175	137,237	78,289	165,547	16,027	75,656
All Other	601,043	65,483	3,658,218	45,550	328,857	-	3,007
Total Federal Grants	2,770,094	663,214	5,173,426	2,632,647	2,439,087	98,527	422,362
State Grants							
Market Value Credit	59,144	259,484	4,003	43,364	288,030	190,411	310,801
County Program Aid	751,589	137,597	441,602	281,385	1,019,485	103,384	502,269
Disparity Reduction Aid	150,898	51,119	158,977	7,512	79,446	31,138	26,855
Streets and Highways	8,772,654	3,752,243	4,882,088	3,924,496	8,226,609	3,180,030	4,092,213
Human Services	777,134	823,560	3,670,000	394,438	2,192,570	-	34,334
PERA Aid	28,068	12,507	24,329	12,302	28,707	12,398	40,500
Police Aid	71,182	63,805	135,585	39,878	142,896	43,866	124,951
All Other	3,537,155	614,056	2,566,111	2,500,661	1,319,164	381,916	1,842,972
Total State Grants	14,147,824	5,714,371	11,882,695	7,204,036	13,296,907	3,943,143	6,974,895
Local Unit Grants	637,819	231,484	237,412	333,018	-	154,704	252,070
<b>Total Intergovernmental Revenues</b>	<b>\$17,555,737</b>	<b>\$6,609,069</b>	<b>\$17,293,533</b>	<b>\$10,169,701</b>	<b>\$15,735,994</b>	<b>\$4,196,374</b>	<b>\$7,649,327</b>
Charges for Services	1,711,645	899,227	1,021,988	518,529	2,904,482	533,142	1,599,132
Fines and Forfeits	-	16,228	2,210	7,928	12,511	-	34,826
Interest Earnings	182,998	27,670	85,515	50,968	239,588	79,523	48,663
All Other Revenues	3,872,178	545,891	1,098,712	578,941	1,745,466	637,004	819,172
<b>Total Revenues</b>	<b>\$27,898,498</b>	<b>\$14,120,401</b>	<b>\$29,483,437</b>	<b>\$15,084,736</b>	<b>\$38,007,339</b>	<b>\$12,074,117</b>	<b>\$25,375,720</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	308,000	-	-	9,892,942	205,838	13,620,245
Other Long-Term Debt	-	144,194	-	-	-	119,315	46,470
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	452,194	-	-	9,892,942	325,153	13,666,715
Other Sources	-	-	-	-	-	595	-
Transfers From - Enterprise Funds	-	-	18,275	-	-	-	-
- Governmental Funds	2,484,398	23,641	274,040	137,050	63,638	-	164,951
<b>Total Revenues and Other Financing Sources</b>	<b>\$30,382,896</b>	<b>\$14,596,236</b>	<b>\$29,775,752</b>	<b>\$15,221,786</b>	<b>\$47,963,919</b>	<b>\$12,399,865</b>	<b>\$39,207,386</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,304,169	\$1,698,709	\$4,533,297	\$2,377,080	\$5,820,835	\$1,973,830	\$3,607,980
	- Capital Outlay	44,561	229,284	145,701	28,496	79,925	64,917	2,964,928
	<b>Total General Government</b>	<b>3,348,730</b>	<b>1,927,993</b>	<b>4,678,998</b>	<b>2,405,576</b>	<b>5,900,760</b>	<b>2,038,747</b>	<b>6,572,908</b>
Public Safety	- Sheriff	2,123,048	979,882	2,016,519	1,109,623	2,089,171	1,200,957	4,159,607
	- Corrections	302,802	230,628	1,435,548	59,557	1,814,498	47,136	734,954
	- All Other	194,373	73,028	759,502	77,396	136,413	75,802	107,473
	- Capital Outlay	65,703	82,946	288,479	112,289	259,395	156,739	280,975
	<b>Total Public Safety</b>	<b>2,685,926</b>	<b>1,366,484</b>	<b>4,500,048</b>	<b>1,358,865</b>	<b>4,299,477</b>	<b>1,480,634</b>	<b>5,283,009</b>
Streets and Highways	- Administration	390,115	232,905	366,253	165,423	499,918	657,665	332,244
	- Maintenance	1,826,162	2,514,134	2,991,774	1,803,589	3,510,029	1,777,684	2,991,938
	- Construction	10,879,558	981,479	2,813,062	4,935,587	12,923,780	2,100,026	5,618,498
	- Other Capital Outlay	229,944	536,760	119,015	243,988	1,269,537	-	551,626
	<b>Total Streets and Highways</b>	<b>13,325,779</b>	<b>4,265,278</b>	<b>6,290,104</b>	<b>7,148,587</b>	<b>18,203,264</b>	<b>4,535,375</b>	<b>9,494,306</b>
Sanitation	- Current Expenditures	1,350,607	187,517	235,547	714,632	405,283	283,669	560,345
	- Capital Outlay	-	-	-	110,759	-	8,754	3,036
	<b>Total Sanitation</b>	<b>1,350,607</b>	<b>187,517</b>	<b>235,547</b>	<b>825,391</b>	<b>405,283</b>	<b>292,423</b>	<b>563,381</b>
Human Services	- Income Maintenance	1,498,755	682,160	847,643	646,029	1,961,874	-	2,723,378
	- Social Services	2,908,202	1,775,134	2,362,308	1,056,116	5,439,107	-	-
	- All Other	-	13,808	-	2,084	367,424	899,196	-
	- Capital Outlay	-	45,575	12,456	-	-	-	-
	<b>Total Human Services</b>	<b>4,406,957</b>	<b>2,516,677</b>	<b>3,222,407</b>	<b>1,704,229</b>	<b>7,768,405</b>	<b>899,196</b>	<b>2,723,378</b>
Health	- Current Expenditures	752,655	80,482	2,824,163	79,220	2,155,275	42,746	256,775
	- Capital Outlay	-	-	11,424	-	3,527	-	-
	<b>Total Health</b>	<b>752,655</b>	<b>80,482</b>	<b>2,835,587</b>	<b>79,220</b>	<b>2,158,802</b>	<b>42,746</b>	<b>256,775</b>
Culture and Recreation								
Libraries	- Current Expenditures	69,118	75,697	122,300	33,768	211,289	32,029	268,482
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	226,736	207,678	490,522	350,030	235,065	183,845	480,668
	- Capital Outlay	-	2,725	174,665	-	1,392	18,205	57,225
	<b>Total Culture and Recreation</b>	<b>295,854</b>	<b>286,100</b>	<b>787,487</b>	<b>383,798</b>	<b>447,746</b>	<b>234,079</b>	<b>806,375</b>
Conservation of Natural Resources	- Current Expenditures	2,332,908	1,728,431	1,175,620	163,259	1,152,395	1,742,058	3,766,303
	- Capital Outlay	24,901	234,939	61,059	-	-	27,618	8,546
	<b>Total Conservation of Natural Resources</b>	<b>2,357,809</b>	<b>1,963,370</b>	<b>1,236,679</b>	<b>163,259</b>	<b>1,152,395</b>	<b>1,769,676</b>	<b>3,774,849</b>
Housing and Economic Development	- Current Expenditures	1,744,185	251,349	386,059	168,918	4,838	64,209	46,155
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>1,744,185</b>	<b>251,349</b>	<b>386,059</b>	<b>168,918</b>	<b>4,838</b>	<b>64,209</b>	<b>46,155</b>
All Other	- Current Expenditures	294,625	7,000	8,000	32,000	-	307,447	-
	- Capital Outlay	-	-	-	-	-	136,482	-
	<b>Total All Other</b>	<b>294,625</b>	<b>7,000</b>	<b>8,000</b>	<b>32,000</b>	<b>-</b>	<b>443,929</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	-	-	280,000	-	1,520,000	325,000	760,000
	- Other Long-Term Debt	226,000	43,834	199,387	45,000	-	264,983	105,640
	- Interest and Fiscal Charges	26,110	17,611	82,543	-	486,262	140,902	492,818
	<b>Total Current Expenditures</b>	<b>19,318,460</b>	<b>10,738,542</b>	<b>20,555,055</b>	<b>8,838,724</b>	<b>25,803,414</b>	<b>9,288,273</b>	<b>20,036,302</b>
	<b>Total Capital Outlay</b>	<b>11,244,667</b>	<b>2,113,708</b>	<b>3,625,861</b>	<b>5,431,119</b>	<b>14,537,556</b>	<b>2,512,741</b>	<b>9,484,834</b>
	<b>Total Debt Service</b>	<b>252,110</b>	<b>61,445</b>	<b>561,930</b>	<b>45,000</b>	<b>2,006,262</b>	<b>1,358,885</b>	<b>1,358,458</b>
	<b>Total Expenditures</b>	<b>\$30,815,237</b>	<b>\$12,913,695</b>	<b>\$24,742,846</b>	<b>\$14,314,843</b>	<b>\$42,347,232</b>	<b>\$12,531,899</b>	<b>\$30,879,594</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	737,144	-	-	-	-
	- Governmental Funds	2,484,398	23,641	274,040	137,050	63,638	-	164,951
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$33,299,635</b>	<b>\$12,937,336</b>	<b>\$25,754,030</b>	<b>\$14,451,893</b>	<b>\$42,410,870</b>	<b>\$12,531,899</b>	<b>\$31,044,545</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$5,097,545	\$1,511,890	\$14,675,019	\$5,244,304	\$5,186,166	\$2,860,914	\$10,211,136
Special Revenue Funds Unrestricted Fund Balance		7,832,564	6,173,366	11,070,141	4,698,780	6,027,162	2,358,754	3,155,837
	<b>Total</b>	<b>\$12,930,109</b>	<b>\$7,685,256</b>	<b>\$25,745,160</b>	<b>\$9,943,084</b>	<b>\$11,213,328</b>	<b>\$5,219,668</b>	<b>\$13,366,973</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		66.9%	71.6%	125.2%	112.5%	43.5%	56.2%	66.7%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2015 Population Estimates) <sup>[1]</sup>	5,456	9,417	20,122	35,930	23,110	25,788	32,786
Net Taxable Tax Capacity	\$5,335,047	\$24,815,802	\$44,151,852	\$35,862,827	\$27,826,203	\$18,148,206	\$28,417,806
2014 Tax Levy (Payable 2015)	3,918,874	5,733,431	12,953,696	18,233,319	13,246,998	15,062,877	16,935,820
<b>REVENUES</b>							
Taxes	\$3,837,509	\$5,741,652	\$13,623,767	\$18,442,936	\$13,343,467	\$15,432,267	\$17,066,927
Special Assessments	243,826	538,362	1,892,597	313,344	156,431	35,492	-
Licenses and Permits	3,629	13,589	57,725	113,150	81,616	247,757	377,958
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	522,372	1,414,601	1,667,123	186,838	1,993,502	385,070	262,188
Human Services	796,115	1,094,128	-	2,022,780	1,557,852	2,504,145	2,590,612
Disaster	19,199	118,127	54,881	149,800	20,415	58,779	66,210
All Other	139,677	170,792	89,859	403,162	274,688	308,492	393,969
Total Federal Grants	1,477,363	2,797,648	1,811,863	2,762,580	3,846,457	3,256,486	3,312,979
State Grants							
Market Value Credit	112,389	265,656	332,042	422,004	312,118	227,682	630,671
County Program Aid	2,159,795	149,741	436,927	1,659,351	906,051	1,526,109	1,619,230
Disparity Reduction Aid	63,937	3,807	35,360	60,750	15,416	24,710	29,096
Streets and Highways	4,634,393	7,030,747	4,549,484	6,018,855	3,641,344	5,836,211	8,066,856
Human Services	752,056	724,158	-	2,800,518	1,783,746	3,012,372	2,764,516
PERA Aid	10,235	17,785	36,967	36,152	24,144	30,786	48,267
Police Aid	87,067	92,454	87,732	181,445	153,530	191,415	151,537
All Other	1,507,966	852,661	661,676	1,031,618	891,165	1,025,967	934,267
Total State Grants	9,327,838	9,137,009	6,140,188	12,210,693	7,727,514	11,875,252	14,244,440
Local Unit Grants	279,950	8,251	-	319,875	282,636	278,647	652,532
<b>Total Intergovernmental Revenues</b>	<b>\$11,085,151</b>	<b>\$11,942,908</b>	<b>\$7,952,051</b>	<b>\$15,293,148</b>	<b>\$11,856,607</b>	<b>\$15,410,385</b>	<b>\$18,209,951</b>
Charges for Services	496,740	1,951,622	983,751	5,604,923	4,032,300	2,457,828	5,425,765
Fines and Forfeits	6,486	-	97,714	49,258	36,970	163,189	13,569
Interest Earnings	67,977	18,649	214,085	159,017	223,272	61,522	55,714
All Other Revenues	411,054	667,509	838,808	1,374,560	1,270,691	556,593	1,300,879
<b>Total Revenues</b>	<b>\$16,152,372</b>	<b>\$20,874,291</b>	<b>\$25,660,498</b>	<b>\$41,350,336</b>	<b>\$31,001,354</b>	<b>\$34,365,033</b>	<b>\$42,450,763</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	-	-	191,856	68,200	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	191,856	68,200	-	-
Other Sources	-	-	54,125	15,474	-	54,532	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	287,101	-	-	3,050,647	738,006	255,367	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$16,439,473</b>	<b>\$20,874,291</b>	<b>\$25,714,623</b>	<b>\$44,608,313</b>	<b>\$31,807,560</b>	<b>\$34,674,932</b>	<b>\$42,450,763</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,890,860	\$2,730,449	\$4,165,703	\$5,555,562	\$4,840,967	\$5,446,110	\$5,968,759
	- Capital Outlay	79,284	97,767	193,002	689,357	142,546	141,088	487,399
	<b>Total General Government</b>	<b>2,970,144</b>	<b>2,828,216</b>	<b>4,358,705</b>	<b>6,244,919</b>	<b>4,983,513</b>	<b>5,587,198</b>	<b>6,456,158</b>
Public Safety	- Sheriff	2,461,823	2,072,967	2,185,986	3,292,927	4,548,948	3,470,571	2,928,295
	- Corrections	101,473	145,159	2,270,511	2,085,977	470,768	4,240,464	2,111,300
	- All Other	12,904	97,683	131,774	106,830	142,727	219,226	236,352
	- Capital Outlay	131,629	80,762	187,806	267,363	216,374	238,924	249,938
	<b>Total Public Safety</b>	<b>2,707,829</b>	<b>2,396,071</b>	<b>4,776,077</b>	<b>5,753,097</b>	<b>5,378,817</b>	<b>8,169,185</b>	<b>5,525,885</b>
Streets and Highways	- Administration	257,232	786,980	409,392	760,049	330,238	649,752	472,124
	- Maintenance	1,425,634	2,597,753	3,658,491	3,016,413	7,613,223	2,771,213	5,143,915
	- Construction	2,847,613	6,441,322	2,233,653	4,490,775	996,452	4,157,094	5,594,157
	- Other Capital Outlay	44,050	309,525	522,620	484,717	-	183,882	578,151
	<b>Total Streets and Highways</b>	<b>4,574,529</b>	<b>10,135,580</b>	<b>6,824,156</b>	<b>8,751,954</b>	<b>8,939,913</b>	<b>7,761,941</b>	<b>11,788,347</b>
Sanitation	- Current Expenditures	250,205	133,983	563,726	3,451,280	312,545	81,436	2,201,731
	- Capital Outlay	16,168	105	-	1,558,047	3,986	-	93,658
	<b>Total Sanitation</b>	<b>266,373</b>	<b>134,088</b>	<b>563,726</b>	<b>5,009,327</b>	<b>316,531</b>	<b>81,436</b>	<b>2,295,389</b>
Human Services	- Income Maintenance	1,069,218	1,286,002	-	2,670,579	2,085,055	2,375,710	3,443,275
	- Social Services	1,743,450	2,209,983	-	7,348,098	4,493,552	7,385,223	6,001,748
	- All Other	2,931	33,157	2,634,127	43,475	-	-	-
	- Capital Outlay	-	63,685	-	66,853	-	6,828	109,676
	<b>Total Human Services</b>	<b>2,815,599</b>	<b>3,592,827</b>	<b>2,634,127</b>	<b>10,129,005</b>	<b>6,578,607</b>	<b>9,767,761</b>	<b>9,554,699</b>
Health	- Current Expenditures	346,841	47,400	-	2,558,645	1,585,419	716,681	2,179,223
	- Capital Outlay	958	-	-	18,688	29,714	-	49,571
	<b>Total Health</b>	<b>347,799</b>	<b>47,400</b>	<b>-</b>	<b>2,577,333</b>	<b>1,615,133</b>	<b>716,681</b>	<b>2,228,794</b>
Culture and Recreation								
Libraries	- Current Expenditures	39,455	86,000	666,016	187,513	222,789	268,029	478,330
	- Capital Outlay	-	-	7,583	-	-	-	-
Parks and Recreation	- Current Expenditures	85,012	178,396	110,296	670,336	178,562	199,595	307,179
	- Capital Outlay	-	5,793	114,875	47,036	63,073	-	14,000
	<b>Total Culture and Recreation</b>	<b>124,467</b>	<b>270,189</b>	<b>898,770</b>	<b>904,885</b>	<b>464,424</b>	<b>467,624</b>	<b>799,509</b>
Conservation of Natural Resources	- Current Expenditures	234,752	1,186,247	3,188,058	1,565,491	459,634	328,462	387,881
	- Capital Outlay	865	3,154	-	135,335	6,349	-	3,824
	<b>Total Conservation of Natural Resources</b>	<b>235,617</b>	<b>1,189,401</b>	<b>3,188,058</b>	<b>1,700,826</b>	<b>465,983</b>	<b>328,462</b>	<b>391,705</b>
Housing and Economic Development	- Current Expenditures	458	168,134	62,542	1,895	188,536	133,188	305,369
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>458</b>	<b>168,134</b>	<b>62,542</b>	<b>1,895</b>	<b>188,536</b>	<b>133,188</b>	<b>305,369</b>
All Other	- Current Expenditures	73,847	-	697,409	-	-	-	30,748
	- Capital Outlay	760,003	-	72,828	-	-	-	-
	<b>Total All Other</b>	<b>833,850</b>	<b>-</b>	<b>770,237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,748</b>
Debt Service	- Principal Paid on Bonds	235,000	-	295,000	-	525,000	555,000	845,000
	- Other Long-Term Debt	19,503	-	62,777	127,494	349,863	-	140,000
	- Interest and Fiscal Charges	28,465	-	263,155	168,919	101,151	452,085	250,188
	<b>Total Current Expenditures</b>	<b>10,996,095</b>	<b>13,760,293</b>	<b>20,744,031</b>	<b>33,315,070</b>	<b>27,472,963</b>	<b>28,285,660</b>	<b>32,196,229</b>
	<b>Total Capital Outlay</b>	<b>3,880,570</b>	<b>7,002,113</b>	<b>3,332,367</b>	<b>7,758,171</b>	<b>1,458,494</b>	<b>4,727,816</b>	<b>7,180,374</b>
	<b>Total Debt Service</b>	<b>282,968</b>	<b>620,932</b>	<b>296,413</b>	<b>296,413</b>	<b>976,014</b>	<b>1,007,085</b>	<b>1,235,188</b>
	<b>Total Expenditures</b>	<b>\$15,159,633</b>	<b>\$20,762,406</b>	<b>\$24,697,330</b>	<b>\$41,369,654</b>	<b>\$29,907,471</b>	<b>\$34,020,561</b>	<b>\$40,611,791</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	287,101	-	-	3,050,647	738,006	255,367	-
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$15,446,734</b>	<b>\$20,762,406</b>	<b>\$24,697,330</b>	<b>\$44,420,301</b>	<b>\$30,645,477</b>	<b>\$34,275,928</b>	<b>\$40,611,791</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$2,928,698	\$1,920,868	\$6,825,747	\$19,067,894	\$7,398,278	\$5,902,782	\$8,596,040
Special Revenue Funds Unrestricted Fund Balance		1,789,437	6,222,161	2,738,810	12,269,372	11,389,582	6,960,588	11,232,291
	<b>Total</b>	<b>\$4,718,135</b>	<b>\$8,143,029</b>	<b>\$9,564,557</b>	<b>\$31,337,266</b>	<b>\$18,787,860</b>	<b>\$12,863,370</b>	<b>\$19,828,331</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		42.9%	59.2%	46.1%	94.1%	68.4%	45.5%	61.6%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2015 Population Estimates) <sup>[1]</sup>	39,181	8,418	33,432	21,743	6,666	151,388	57,679
Net Taxable Tax Capacity	\$43,736,417	\$34,074,577	\$37,368,861	\$41,084,678	\$16,580,326	\$153,062,304	\$84,491,019
2014 Tax Levy (Payable 2015)	18,468,760	6,307,129	18,552,788	12,027,452	5,265,544	85,444,514	35,019,954
<b>REVENUES</b>							
Taxes	\$20,102,499	\$7,151,601	\$18,637,518	\$12,911,374	\$5,293,565	\$94,086,533	\$35,002,886
Special Assessments	827,035	575,809	1,072,855	121,358	326,509	-	219,574
Licenses and Permits	132,665	57,335	100,870	162,554	11,495	2,371,914	481,817
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	10,771	183,556	116,956	6,269	1,533,462	3,263,208	1,803,858
Human Services	3,145,537	-	2,416,941	1,592,340	519,694	12,487,377	4,247,335
Disaster	73,891	140,491	254,919	48,001	22,841	120,109	99,733
All Other	811,375	-	365,872	415,687	89,022	2,262,475	683,350
Total Federal Grants	4,041,574	324,047	3,154,688	2,062,297	2,165,019	18,133,169	6,834,276
State Grants							
Market Value Credit	350,733	279,401	271,631	333,312	181,459	430,975	760,312
County Program Aid	1,609,374	152,276	1,298,964	376,088	128,591	6,507,735	2,022,467
Disparity Reduction Aid	152,491	25,685	11,667	70,969	15,681	11,960	13,254
Streets and Highways	6,915,387	4,245,638	4,791,098	5,489,053	3,371,732	12,714,688	20,318,391
Human Services	2,773,266	-	2,695,383	1,696,933	740,192	14,233,985	5,783,338
PERA Aid	54,812	11,609	17,138	28,842	13,183	177,727	64,946
Police Aid	174,134	82,415	107,006	90,390	35,642	490,500	251,232
All Other	1,916,038	793,372	856,893	939,844	358,632	2,073,654	2,357,840
Total State Grants	13,946,235	5,590,396	10,049,780	9,025,431	4,845,112	36,641,224	31,571,780
Local Unit Grants	-	79,423	36,906	381,344	-	5,966,234	-
<b>Total Intergovernmental Revenues</b>	<b>\$17,987,809</b>	<b>\$5,993,866</b>	<b>\$13,241,374</b>	<b>\$11,469,072</b>	<b>\$7,010,131</b>	<b>\$60,740,627</b>	<b>\$38,406,056</b>
Charges for Services	3,179,833	544,079	1,848,332	2,945,962	851,863	14,515,641	4,320,641
Fines and Forfeits	54,775	75	31,894	7,287	41,877	19,034	81,649
Interest Earnings	1,797,326	46,625	129,980	24,533	4,743	571,049	142,930
All Other Revenues	1,929,170	838,590	920,380	1,971,552	252,376	1,190,310	4,028,977
<b>Total Revenues</b>	<b>\$46,011,112</b>	<b>\$15,207,980</b>	<b>\$35,983,203</b>	<b>\$29,613,692</b>	<b>\$13,792,559</b>	<b>\$173,495,108</b>	<b>\$82,684,530</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	28,416,172	-
Other Long-Term Debt	231,710	-	61,086	247,371	-	-	90,047
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	231,710	-	61,086	247,371	-	28,416,172	90,047
Other Sources	92,930	30,000	-	39,529	-	9,475	-
Transfers From - Enterprise Funds	-	23,097	-	-	-	-	-
- Governmental Funds	-	1,560,100	110,028	124,212	-	242,571	299,818
<b>Total Revenues and Other Financing Sources</b>	<b>\$46,335,752</b>	<b>\$16,821,177</b>	<b>\$36,154,317</b>	<b>\$30,024,804</b>	<b>\$13,792,559</b>	<b>\$202,163,326</b>	<b>\$83,074,395</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,414,673	\$2,166,169	\$7,375,777	\$5,397,994	\$1,576,755	\$18,576,280	\$12,584,319
	- Capital Outlay	291,245	217,617	1,165,606	531,868	64,869	374,865	705,748
	<b>Total General Government</b>	<b>5,705,918</b>	<b>2,383,786</b>	<b>8,541,383</b>	<b>5,929,862</b>	<b>1,641,624</b>	<b>18,951,145</b>	<b>13,288,067</b>
Public Safety	- Sheriff	3,734,259	1,785,504	2,490,870	1,896,260	888,447	13,153,653	6,076,192
	- Corrections	5,115,064	33,961	2,508,952	2,641,748	445,045	16,590,963	5,351,229
	- All Other	291,000	251,194	230,765	108,989	91,739	239,004	328,014
	- Capital Outlay	654,068	132,543	320,186	82,352	52,354	1,115,694	378,620
	<b>Total Public Safety</b>	<b>9,794,391</b>	<b>2,203,202</b>	<b>5,550,773</b>	<b>4,729,349</b>	<b>1,477,585</b>	<b>31,099,314</b>	<b>12,134,055</b>
Streets and Highways	- Administration	556,198	294,465	322,270	264,543	318,282	1,316,582	702,909
	- Maintenance	4,033,892	2,630,083	2,538,224	1,762,889	2,489,279	9,926,725	9,281,561
	- Construction	5,227,853	2,050,135	2,803,509	1,530,433	3,205,699	34,930,273	9,461,024
	- Other Capital Outlay	6,986	415,424	661,092	1,097,302	453,955	1,833,965	1,614,707
	<b>Total Streets and Highways</b>	<b>9,824,929</b>	<b>5,390,107</b>	<b>6,325,095</b>	<b>4,655,167</b>	<b>6,467,215</b>	<b>48,007,545</b>	<b>21,060,201</b>
Sanitation	- Current Expenditures	1,127,914	336,170	337,169	431,396	396,183	-	-
	- Capital Outlay	1,330	2,000	-	-	-	-	-
	<b>Total Sanitation</b>	<b>1,129,244</b>	<b>338,170</b>	<b>337,169</b>	<b>431,396</b>	<b>396,183</b>	<b>-</b>	<b>-</b>
Human Services	- Income Maintenance	3,490,823	-	3,107,782	2,011,227	771,310	12,718,216	5,169,171
	- Social Services	6,026,325	-	5,936,014	3,995,988	1,452,318	46,758,369	12,616,281
	- All Other	-	1,107,690	-	177,898	-	-	1,761
	- Capital Outlay	3,079	-	6,981,866	-	36,199	459,909	137,496
	<b>Total Human Services</b>	<b>9,520,227</b>	<b>1,107,690</b>	<b>16,025,662</b>	<b>6,185,113</b>	<b>2,259,827</b>	<b>59,936,494</b>	<b>17,924,709</b>
Health	- Current Expenditures	1,988,447	63,256	1,709,134	1,026,165	317,518	12,609,378	3,107,024
	- Capital Outlay	-	-	14,310	-	-	89,120	15,103
	<b>Total Health</b>	<b>1,988,447</b>	<b>63,256</b>	<b>1,723,444</b>	<b>1,026,165</b>	<b>317,518</b>	<b>12,698,498</b>	<b>3,122,127</b>
Culture and Recreation								
Libraries	- Current Expenditures	243,685	67,665	100,707	519,207	90,135	965,627	528,870
	- Capital Outlay	-	-	-	419,306	-	42,979	-
Parks and Recreation	- Current Expenditures	170,418	489,053	188,391	259,079	15,743	2,929,597	201,508
	- Capital Outlay	-	147,804	-	-	-	-	1,702
	<b>Total Culture and Recreation</b>	<b>414,103</b>	<b>704,522</b>	<b>289,098</b>	<b>1,197,592</b>	<b>105,878</b>	<b>3,938,203</b>	<b>732,080</b>
Conservation of Natural Resources	- Current Expenditures	371,565	2,388,712	1,353,408	670,530	301,573	1,106,935	1,566,359
	- Capital Outlay	237,980	-	14,400	-	-	-	261,929
	<b>Total Conservation of Natural Resources</b>	<b>609,545</b>	<b>2,388,712</b>	<b>1,367,808</b>	<b>670,530</b>	<b>301,573</b>	<b>1,106,935</b>	<b>1,828,288</b>
Housing and Economic Development	- Current Expenditures	278,327	476,766	137,934	628,661	23,679	801,693	73,894
	- Capital Outlay	-	-	-	-	-	-	13,165
	<b>Total Housing and Economic Development</b>	<b>278,327</b>	<b>476,766</b>	<b>137,934</b>	<b>628,661</b>	<b>23,679</b>	<b>801,693</b>	<b>87,059</b>
All Other	- Current Expenditures	-	241,187	-	-	75	376,278	-
	- Capital Outlay	-	65,233	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>306,420</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>376,278</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	1,855,000	350,000	1,205,000	1,290,000	11,000	2,096,606	3,275,000
	- Other Long-Term Debt	126,921	38,406	107,935	42,526	1,335	-	85,448
	- Interest and Fiscal Charges	650,161	62,015	740,013	206,279	8,877	1,465,971	1,642,573
	<i>Total Current Expenditures</i>	<i>32,842,590</i>	<i>12,331,875</i>	<i>28,337,397</i>	<i>21,792,574</i>	<i>9,178,081</i>	<i>138,069,300</i>	<i>57,589,092</i>
	<i>Total Capital Outlay</i>	<i>6,422,541</i>	<i>3,030,756</i>	<i>11,960,969</i>	<i>3,661,261</i>	<i>3,813,076</i>	<i>38,846,805</i>	<i>12,587,494</i>
	<i>Total Debt Service</i>	<i>2,632,082</i>	<i>450,421</i>	<i>2,052,948</i>	<i>1,538,805</i>	<i>21,212</i>	<i>3,562,577</i>	<i>5,003,021</i>
	<b>Total Expenditures</b>	<b>\$41,897,213</b>	<b>\$15,813,052</b>	<b>\$42,351,314</b>	<b>\$26,992,640</b>	<b>\$13,012,369</b>	<b>\$180,478,682</b>	<b>\$75,179,607</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	6,176,441	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	23,091	-	-	-	550,865	-
	- Governmental Funds	-	1,560,100	110,028	124,212	-	242,571	299,818
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$41,897,213</b>	<b>\$17,396,243</b>	<b>\$42,461,342</b>	<b>\$27,116,852</b>	<b>\$13,012,369</b>	<b>\$187,448,559</b>	<b>\$75,479,425</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$26,588,356	\$3,317,104	\$9,914,205	\$7,413,722	\$3,700,517	\$74,716,771	\$19,615,209
Special Revenue Funds Unrestricted Fund Balance		12,056,365	2,989,682	11,781,850	9,484,494	842,317	720,621	19,416,311
	<b>Total</b>	<b>\$38,644,721</b>	<b>\$6,306,786</b>	<b>\$21,696,055</b>	<b>\$16,898,216</b>	<b>\$4,542,834</b>	<b>\$75,437,392</b>	<b>\$39,031,520</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		117.7%	51.1%	76.6%	77.5%	49.5%	54.6%	67.8%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2015 Population Estimates) <sup>[1]</sup>	14,206	29,107	9,281	31,529	11,016	533,677	4,039
Net Taxable Tax Capacity	\$12,034,938	\$23,570,961	\$20,638,410	\$47,165,293	\$19,528,609	\$402,267,252	\$5,616,548
2014 Tax Levy (Payable 2015)	7,677,406	15,199,061	5,035,147	20,582,199	8,871,507	228,562,651	2,434,915
<b>REVENUES</b>							
Taxes	\$7,803,076	\$15,514,571	\$5,594,090	\$21,312,513	\$8,874,066	\$298,815,186	\$2,366,878
Special Assessments	331,531	-	274,707	2,791,923	479,427	-	103,037
Licenses and Permits	19,935	108,415	15,180	93,915	65,946	1,981,534	20
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,109,142	859,300	713,527	1,525,693	648,780	11,228,246	630,861
Human Services	1,241,242	2,081,804	7,611	3,954,379	950,428	58,446,212	443,194
Disaster	216,147	45,823	51,413	152,140	35,292	903,677	19,762
All Other	114,998	315,217	3,038	594,256	143,429	16,377,248	49,461
Total Federal Grants	2,681,529	3,302,144	775,589	6,226,468	1,777,929	86,955,383	1,143,278
State Grants							
Market Value Credit	154,847	315,952	214,755	427,310	238,642	895	99,363
County Program Aid	718,691	1,714,530	174,231	1,106,263	220,446	16,933,284	280,242
Disparity Reduction Aid	82,537	1,057	63,201	78,561	22,508	262,977	51,933
Streets and Highways	2,897,224	8,122,603	4,930,232	9,427,472	3,982,007	31,272,512	1,058,562
Human Services	865,984	2,020,885	-	6,305,236	786,526	52,380,307	202,850
PERA Aid	16,384	36,546	14,804	43,810	15,728	764,877	8,965
Police Aid	61,810	216,909	86,402	195,402	61,811	1,381,012	47,854
All Other	763,183	1,488,817	471,853	1,461,206	431,974	28,022,234	324,956
Total State Grants	5,560,660	13,917,299	5,955,478	19,045,260	5,759,642	131,018,098	2,074,725
Local Unit Grants	-	7,500	70,875	57,212	109,641	9,573,212	-
<b>Total Intergovernmental Revenues</b>	<b>\$8,242,189</b>	<b>\$17,226,943</b>	<b>\$6,801,942</b>	<b>\$25,328,940</b>	<b>\$7,647,212</b>	<b>\$227,546,693</b>	<b>\$3,218,003</b>
Charges for Services	1,557,048	2,766,499	1,688,791	4,388,856	897,852	73,630,689	603,238
Fines and Forfeits	13,727	48,862	6,801	12,012	31,048	1,098,169	-
Interest Earnings	39,353	102,233	115,119	50,806	47,533	3,118,283	100,141
All Other Revenues	567,647	4,022,631	544,425	2,186,142	430,556	22,945,406	523,649
<b>Total Revenues</b>	<b>\$18,574,506</b>	<b>\$39,790,154</b>	<b>\$15,041,055</b>	<b>\$56,165,107</b>	<b>\$18,473,640</b>	<b>\$629,135,960</b>	<b>\$6,914,966</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	14,324,683	-	7,511,112	-	19,371,885	-
Other Long-Term Debt	-	-	-	-	19,346	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	14,324,683	-	7,511,112	19,346	19,371,885	-
Other Sources	-	-	3,100	-	4,885	288,799	-
Transfers From - Enterprise Funds	-	-	-	-	-	1,739,099	-
- Governmental Funds	-	788,699	-	-	154,803	21,778,384	2,143
<b>Total Revenues and Other Financing Sources</b>	<b>\$18,574,506</b>	<b>\$54,903,536</b>	<b>\$15,044,155</b>	<b>\$63,676,219</b>	<b>\$18,652,674</b>	<b>\$672,314,127</b>	<b>\$6,917,109</b>

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



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,506,775	\$4,238,787	\$2,830,305	\$7,370,635	\$3,301,883	\$98,327,552	\$1,060,224
	- Capital Outlay	542,108	352,027	115,051	1,257,844	359,098	19,076,412	30,351
	<b>Total General Government</b>	<b>3,048,883</b>	<b>4,590,814</b>	<b>2,945,356</b>	<b>8,628,479</b>	<b>3,660,981</b>	<b>117,403,964</b>	<b>1,090,575</b>
Public Safety	- Sheriff	1,886,796	4,071,033	1,652,718	3,902,040	1,382,090	60,081,934	964,610
	- Corrections	1,454,141	4,468,599	475,710	4,719,905	504,721	65,420,039	200,356
	- All Other	114,862	86,992	113,499	144,738	54,112	2,528,238	43,411
	- Capital Outlay	226,232	415,825	77,294	309,979	134,766	2,604,636	161,114
	<b>Total Public Safety</b>	<b>3,682,031</b>	<b>9,042,449</b>	<b>2,319,221</b>	<b>9,076,662</b>	<b>2,075,689</b>	<b>130,634,847</b>	<b>1,369,491</b>
Streets and Highways	- Administration	281,098	326,662	256,850	481,398	358,748	3,918,232	316,009
	- Maintenance	2,342,964	4,361,699	1,787,906	4,704,773	1,807,439	13,111,839	1,326,945
	- Construction	3,027,836	6,575,435	4,526,192	8,833,250	3,357,007	38,036,982	1,031,369
	- Other Capital Outlay	308,514	394,520	289,894	415,306	-	2,530,197	169,981
	<b>Total Streets and Highways</b>	<b>5,960,412</b>	<b>11,658,316</b>	<b>6,860,842</b>	<b>14,434,727</b>	<b>5,523,194</b>	<b>57,597,250</b>	<b>2,844,304</b>
Sanitation	- Current Expenditures	54,317	169,886	218,210	2,635,823	400,906	20,305,018	92,053
	- Capital Outlay	-	770	-	-	-	520	5,320
	<b>Total Sanitation</b>	<b>54,317</b>	<b>170,656</b>	<b>218,210</b>	<b>2,635,823</b>	<b>400,906</b>	<b>20,305,538</b>	<b>97,373</b>
Human Services	- Income Maintenance	1,449,784	2,688,946	-	3,936,707	1,214,955	49,295,162	838,090
	- Social Services	3,236,147	4,443,100	1,169,876	11,553,336	2,727,838	112,304,654	598,180
	- All Other	27,071	-	-	-	73,727	123,676	22,566
	- Capital Outlay	-	5,027	-	29,934	-	56,528	-
	<b>Total Human Services</b>	<b>4,713,002</b>	<b>7,137,073</b>	<b>1,169,876</b>	<b>15,519,977</b>	<b>4,016,520</b>	<b>161,780,020</b>	<b>1,458,836</b>
Health	- Current Expenditures	52,698	1,214,139	561,155	2,733,133	453,158	41,563,012	60,388
	- Capital Outlay	-	-	33,005	16,677	-	242,319	-
	<b>Total Health</b>	<b>52,698</b>	<b>1,214,139</b>	<b>594,160</b>	<b>2,749,810</b>	<b>453,158</b>	<b>41,805,331</b>	<b>60,388</b>
Culture and Recreation								
Libraries	- Current Expenditures	105,000	303,211	51,651	246,050	108,514	10,708,668	32,232
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	86,993	15,000	78,154	313,268	80,729	11,780,329	61,600
	- Capital Outlay	-	-	-	-	-	3,975,014	-
	<b>Total Culture and Recreation</b>	<b>191,993</b>	<b>318,211</b>	<b>129,805</b>	<b>559,318</b>	<b>189,243</b>	<b>26,464,011</b>	<b>93,832</b>
Conservation of Natural Resources	- Current Expenditures	752,647	1,586,933	462,836	2,315,932	417,412	43,352	464,025
	- Capital Outlay	-	-	-	54,075	-	-	-
	<b>Total Conservation of Natural Resources</b>	<b>752,647</b>	<b>1,586,933</b>	<b>462,836</b>	<b>2,370,007</b>	<b>417,412</b>	<b>43,352</b>	<b>464,025</b>
Housing and Economic Development	- Current Expenditures	92,997	21,097	6,775	8,100	16,586	34,130,462	800
	- Capital Outlay	-	-	-	-	-	1,119,568	-
	<b>Total Housing and Economic Development</b>	<b>92,997</b>	<b>21,097</b>	<b>6,775</b>	<b>8,100</b>	<b>16,586</b>	<b>35,250,030</b>	<b>800</b>
All Other	- Current Expenditures	-	162,430	442,066	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>162,430</b>	<b>442,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	165,000	1,120,000	-	15,660,000	275,000	15,860,000	-
	- Other Long-Term Debt	94,000	168,523	26,675	-	230,100	6,863,333	-
	- Interest and Fiscal Charges	71,336	1,560,380	2,190	847,766	153,101	8,558,205	12,925
	<b>Total Current Expenditures</b>	<b>14,444,290</b>	<b>28,158,514</b>	<b>10,107,711</b>	<b>45,065,838</b>	<b>12,902,818</b>	<b>523,642,167</b>	<b>6,081,489</b>
	<b>Total Capital Outlay</b>	<b>4,104,690</b>	<b>7,743,604</b>	<b>5,041,436</b>	<b>10,917,065</b>	<b>3,850,871</b>	<b>67,642,176</b>	<b>1,398,135</b>
	<b>Total Debt Service</b>	<b>330,336</b>	<b>2,848,903</b>	<b>28,865</b>	<b>16,507,766</b>	<b>658,201</b>	<b>31,281,538</b>	<b>12,925</b>
	<b>Total Expenditures</b>	<b>\$18,879,316</b>	<b>\$38,751,021</b>	<b>\$15,178,012</b>	<b>\$72,490,669</b>	<b>\$17,411,890</b>	<b>\$622,565,881</b>	<b>\$7,492,549</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	200,596	-	-	7,652,107	-
	- Governmental Funds	-	788,699	-	-	154,803	21,778,384	2,143
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$18,879,316</b>	<b>\$39,539,720</b>	<b>\$15,378,608</b>	<b>\$72,490,669</b>	<b>\$17,566,693</b>	<b>\$651,996,372</b>	<b>\$7,494,692</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$5,009,965	\$3,647,103	\$5,030,503	\$11,600,287	\$4,951,442	\$217,333,637	\$2,563,095
Special Revenue Funds Unrestricted Fund Balance		4,627,299	1,301,823	2,971,245	5,675,404	4,759,069	30,996,585	2,236,005
	<b>Total</b>	<b>\$9,637,264</b>	<b>\$4,948,926</b>	<b>\$8,001,748</b>	<b>\$17,275,691</b>	<b>\$9,710,511</b>	<b>\$248,330,222</b>	<b>\$4,799,100</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		66.7%	17.6%	79.2%	38.3%	75.3%	47.4%	78.9%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2015 Population Estimates) <sup>[1]</sup>	15,486	14,965	65,420	9,601	15,771	200,381	140,898
Net Taxable Tax Capacity	\$43,351,212	\$52,515,714	\$54,442,129	\$27,477,987	\$10,407,575	\$165,112,504	\$144,504,079
2014 Tax Levy (Payable 2015)	10,926,770	13,180,004	21,320,958	5,004,159	6,595,318	107,938,211	52,971,318
<b>REVENUES</b>							
Taxes	\$10,524,467	\$12,912,009	\$25,062,267	\$5,660,810	\$6,697,685	\$132,841,588	\$62,376,322
Special Assessments	1,057,706	1,943,550	177,126	291,404	1,048,088	-	190,003
Licenses and Permits	57,148	104,220	40,077	76,999	15,858	326,097	1,403,171
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,027,568	231,426	1,420,455	368,373	123,265	4,824,251	8,482,071
Human Services	19,514	1,998,307	3,386,650	-	1,192,706	18,139,803	6,517,749
Disaster	171,586	446,289	219,874	166,655	82,979	778,581	149,863
All Other	4,474	282,774	2,670,156	-	154,330	5,894,658	1,271,586
Total Federal Grants	2,223,142	2,958,796	7,697,135	535,028	1,553,280	29,637,293	16,421,269
State Grants							
Market Value Credit	420,042	414,541	346,412	174,949	241,924	133,402	168,832
County Program Aid	304,521	283,830	3,144,828	164,918	779,542	11,255,999	5,090,650
Disparity Reduction Aid	43,775	56,356	31,735	6,813	2,172	5,515,482	10,326
Streets and Highways	4,923,482	5,432,032	5,260,192	4,967,140	5,476,403	30,636,733	13,256,844
Human Services	-	1,539,225	3,750,909	-	669,415	23,967,487	8,152,702
PERA Aid	27,660	28,401	68,591	14,476	16,974	464,204	110,620
Police Aid	91,719	101,024	180,963	87,732	87,067	832,086	332,317
All Other	1,092,786	519,975	1,874,733	411,080	1,428,376	10,631,415	5,911,119
Total State Grants	6,903,985	8,375,384	14,658,363	5,827,108	8,701,873	83,436,808	33,033,410
Local Unit Grants	166,427	-	37,479	190,261	12,500	357,381	5,602,935
<b>Total Intergovernmental Revenues</b>	<b>\$9,293,554</b>	<b>\$11,334,180</b>	<b>\$22,392,977</b>	<b>\$6,552,397</b>	<b>\$10,267,653</b>	<b>\$113,431,482</b>	<b>\$55,057,614</b>
Charges for Services	1,045,106	3,694,319	4,980,860	2,039,672	1,982,167	27,270,568	11,918,696
Fines and Forfeits	-	-	91,510	23,042	8,353	148,358	826,231
Interest Earnings	171,115	247,204	786,988	41,683	106,880	1,925,007	994,891
All Other Revenues	573,207	1,544,675	1,300,812	213,465	715,115	17,794,968	1,694,858
<b>Total Revenues</b>	<b>\$22,722,303</b>	<b>\$31,780,157</b>	<b>\$54,832,617</b>	<b>\$14,899,472</b>	<b>\$20,841,799</b>	<b>\$293,738,068</b>	<b>\$134,461,786</b>
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	1,222,550	-	49,417,365	-
Other Long-Term Debt	86,085	204,875	64,862	110,936	-	118,420	476,742
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	86,085	204,875	64,862	1,333,486	-	49,535,785	476,742
Other Sources	-	-	36,926	8,001	-	175,501	129,400
Transfers From - Enterprise Funds	-	-	150,000	-	-	279,742	-
- Governmental Funds	-	399,459	275,211	2,252,828	143,738	16,116,129	1,439,327
<b>Total Revenues and Other Financing Sources</b>	<b>\$22,808,388</b>	<b>\$32,384,491</b>	<b>\$55,359,616</b>	<b>\$18,493,787</b>	<b>\$20,985,537</b>	<b>\$359,845,225</b>	<b>\$136,507,255</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$3,419,494	\$4,878,111	\$8,719,232	\$1,962,226	\$2,833,080	\$41,859,841	\$24,457,582
	- Capital Outlay	281,152	70,775	1,436,285	848,838	26,299	7,528,449	5,219,392
	<b>Total General Government</b>	<b>3,700,646</b>	<b>4,948,886</b>	<b>10,155,517</b>	<b>2,811,064</b>	<b>2,859,379</b>	<b>49,388,290</b>	<b>29,676,974</b>
Public Safety	- Sheriff	2,728,911	1,969,060	4,317,479	1,839,455	1,358,207	20,720,427	3,840,235
	- Corrections	369,437	1,915,780	4,101,157	174,954	1,223,367	26,010,866	10,551,607
	- All Other	115,664	91,334	291,542	41,163	116,487	1,526,431	6,482,070
	- Capital Outlay	7,249	106,422	138,923	8,201	22,967	1,908,859	30,774
	<b>Total Public Safety</b>	<b>3,221,261</b>	<b>4,082,596</b>	<b>8,849,101</b>	<b>2,063,773</b>	<b>2,721,028</b>	<b>50,166,583</b>	<b>20,904,686</b>
Streets and Highways	- Administration	429,346	1,328,051	326,033	206,099	462,446	4,885,399	1,624,219
	- Maintenance	2,883,438	3,415,523	5,092,002	2,542,869	3,242,101	27,330,020	8,004,182
	- Construction	5,238,238	6,285,346	6,114,911	5,986,321	3,296,785	51,463,596	19,883,106
	- Other Capital Outlay	9,700	359,485	271,791	-	816,732	3,363,248	22,252
	<b>Total Streets and Highways</b>	<b>8,560,722</b>	<b>11,388,405</b>	<b>11,804,737</b>	<b>8,735,289</b>	<b>7,818,064</b>	<b>87,042,263</b>	<b>29,533,759</b>
Sanitation	- Current Expenditures	632,026	56,936	64,862	767,787	1,054,545	32,600	367,426
	- Capital Outlay	-	-	-	80,352	29,640	-	-
	<b>Total Sanitation</b>	<b>632,026</b>	<b>56,936</b>	<b>64,862</b>	<b>848,139</b>	<b>1,084,185</b>	<b>32,600</b>	<b>367,426</b>
Human Services	- Income Maintenance	-	2,033,786	3,553,240	1,140,463	1,446,888	15,160,456	4,371,443
	- Social Services	-	3,992,562	9,367,575	-	2,136,096	56,538,594	17,134,866
	- All Other	2,217,454	55,252	-	-	-	12,432,243	1,836,505
	- Capital Outlay	-	10,785	83,416	-	24,113	832,056	-
	<b>Total Human Services</b>	<b>2,217,454</b>	<b>6,092,385</b>	<b>13,004,231</b>	<b>1,140,463</b>	<b>3,607,097</b>	<b>84,963,349</b>	<b>23,342,814</b>
Health	- Current Expenditures	265,295	2,038,106	3,391,363	87,031	37,981	4,742,159	1,710,630
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Health</b>	<b>265,295</b>	<b>2,038,106</b>	<b>3,391,363</b>	<b>87,031</b>	<b>37,981</b>	<b>4,742,159</b>	<b>1,710,630</b>
Culture and Recreation								
Libraries	- Current Expenditures	94,967	129,081	419,335	280,787	97,500	699,503	3,079,423
	- Capital Outlay	-	-	-	37,906	-	-	-
Parks and Recreation	- Current Expenditures	260,027	325,453	209,152	113,144	174,871	1,136,934	1,400,008
	- Capital Outlay	-	52,354	18,306	-	-	-	2,399,651
	<b>Total Culture and Recreation</b>	<b>354,994</b>	<b>506,888</b>	<b>646,793</b>	<b>431,837</b>	<b>272,371</b>	<b>1,836,437</b>	<b>6,879,082</b>
Conservation of Natural Resources	- Current Expenditures	1,595,090	2,521,767	932,771	353,750	1,776,643	9,059,619	3,666,724
	- Capital Outlay	28,914	-	-	-	-	130,378	-
	<b>Total Conservation of Natural Resources</b>	<b>1,624,004</b>	<b>2,521,767</b>	<b>932,771</b>	<b>353,750</b>	<b>1,776,643</b>	<b>9,189,997</b>	<b>3,666,724</b>
Housing and Economic Development	- Current Expenditures	129,167	-	2,107,342	500	135,152	3,402,557	953,692
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>129,167</b>	<b>-</b>	<b>2,107,342</b>	<b>500</b>	<b>135,152</b>	<b>3,402,557</b>	<b>953,692</b>
All Other	- Current Expenditures	-	245,151	-	458,568	-	-	3,439,813
	- Capital Outlay	-	90,946	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>336,097</b>	<b>-</b>	<b>458,568</b>	<b>-</b>	<b>-</b>	<b>3,439,813</b>
Debt Service	- Principal Paid on Bonds	555,000	2,010,000	2,860,000	630,000	4,470,000	7,215,000	3,850,000
	- Other Long-Term Debt	102,758	234,192	58,987	75,274	-	680,390	58,479
	- Interest and Fiscal Charges	255,683	480,936	872,822	214,940	184,610	2,861,857	3,643,738
	<b>Total Current Expenditures</b>	<b>15,140,316</b>	<b>24,995,953</b>	<b>42,893,085</b>	<b>9,968,796</b>	<b>16,095,364</b>	<b>225,537,649</b>	<b>92,920,425</b>
	<b>Total Capital Outlay</b>	<b>5,565,253</b>	<b>6,976,113</b>	<b>8,063,632</b>	<b>6,961,618</b>	<b>4,216,536</b>	<b>65,226,586</b>	<b>27,555,175</b>
	<b>Total Debt Service</b>	<b>913,441</b>	<b>2,725,128</b>	<b>3,791,809</b>	<b>920,214</b>	<b>4,654,610</b>	<b>10,757,247</b>	<b>7,552,217</b>
	<b>Total Expenditures</b>	<b>\$21,619,010</b>	<b>\$34,697,194</b>	<b>\$54,748,526</b>	<b>\$17,850,628</b>	<b>\$24,966,510</b>	<b>\$301,521,482</b>	<b>\$128,027,817</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	227,425	-
	- Governmental Funds	-	399,459	275,211	2,252,828	143,738	16,116,129	1,439,327
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$21,619,010</b>	<b>\$35,096,653</b>	<b>\$55,023,737</b>	<b>\$20,103,456</b>	<b>\$25,110,248</b>	<b>\$317,865,036</b>	<b>\$129,467,144</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$10,397,806	\$10,966,244	\$14,921,897	\$3,696,115	\$5,501,820	\$61,952,001	\$31,938,606
Special Revenue Funds Unrestricted Fund Balance		4,951,310	8,658,132	12,360,258	(307)	4,516,737	55,393,095	1,086,879
	<b>Total</b>	<b>\$15,349,116</b>	<b>\$19,624,376</b>	<b>\$27,282,155</b>	<b>\$3,695,808</b>	<b>\$10,018,557</b>	<b>\$117,345,096</b>	<b>\$33,025,485</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		101.4%	78.5%	63.6%	37.1%	62.2%	52.0%	35.5%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2015 Population Estimates) <sup>[1]</sup>	91,895	14,884	154,446	36,708	9,804	9,361	24,255
Net Taxable Tax Capacity	\$81,424,787	\$28,836,541	\$130,809,678	\$36,689,049	\$18,925,661	\$25,738,077	\$20,155,447
2014 Tax Levy (Payable 2015)	42,318,522	12,088,414	69,469,548	21,493,048	6,865,594	9,347,280	13,162,016
<b>REVENUES</b>							
Taxes	\$46,042,770	\$12,193,782	\$72,118,993	\$23,359,383	\$6,732,208	\$9,282,834	\$13,455,065
Special Assessments	138,635	2,739,248	829,679	419,132	733,242	731,504	64,125
Licenses and Permits	83,355	36,350	915,620	139,723	26,801	5,970	136,217
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,315,850	748,745	1,362,497	60,361	-	1,113,453	232,699
Human Services	4,344,402	1,192,392	9,576,786	120,380	445,999	979,052	2,247,138
Disaster	33,778	1,136,773	339,761	149,026	21,234	17,002	39,767
All Other	859,044	304,636	1,895,752	198,276	50,502	121,493	363,700
Total Federal Grants	7,553,074	3,382,546	13,174,796	528,043	517,735	2,231,000	2,883,304
State Grants							
Market Value Credit	122,460	338,879	853,263	275,885	182,997	249,750	569,108
County Program Aid	3,973,539	249,886	7,630,547	1,703,138	271,482	202,273	1,290,104
Disparity Reduction Aid	5,304	54,618	48,207	26,096	50,261	23,225	72,751
Streets and Highways	5,788,707	3,918,466	14,109,309	5,399,133	3,204,669	3,881,377	3,450,874
Human Services	4,988,661	1,472,480	8,828,606	141,721	734,341	1,168,774	2,182,127
PERA Aid	63,819	25,384	145,954	61,329	16,742	36,367	32,921
Police Aid	669,286	85,738	496,482	133,591	47,854	63,805	116,976
All Other	2,365,166	879,746	5,715,371	660,141	264,293	493,787	835,448
Total State Grants	17,976,942	7,025,197	37,827,739	8,401,034	4,772,639	6,119,358	8,550,309
Local Unit Grants	101,163	342,616	2,510,812	24,033	82,632	-	144,285
<b>Total Intergovernmental Revenues</b>	<b>\$25,631,179</b>	<b>\$10,750,359</b>	<b>\$53,513,347</b>	<b>\$8,953,110</b>	<b>\$5,373,006</b>	<b>\$8,350,358</b>	<b>\$11,577,898</b>
Charges for Services	11,142,582	1,654,113	8,106,193	6,669,550	916,729	1,209,709	2,747,412
Fines and Forfeits	216,238	12,352	352,385	13,546	-	375	14,813
Interest Earnings	1,477,787	248,975	1,270,548	334,532	113,539	90,648	56,694
All Other Revenues	2,248,097	919,704	4,240,214	1,818,282	308,523	1,157,789	1,189,679
<b>Total Revenues</b>	<b>\$86,980,643</b>	<b>\$28,554,883</b>	<b>\$141,346,979</b>	<b>\$41,707,258</b>	<b>\$14,204,048</b>	<b>\$20,829,187</b>	<b>\$29,241,903</b>
Other Financing Sources							
Borrowing							
Bonds Issued	8,129,244	-	7,584,133	10,056,922	-	-	-
Other Long-Term Debt	-	230,776	-	54,461	15,025	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	8,129,244	230,776	7,584,133	10,111,383	15,025	-	-
Other Sources	148,914	-	242,241	68,000	77,153	125,805	76,158
Transfers From - Enterprise Funds	1,873,329	-	-	-	-	-	-
- Governmental Funds	682,199	50,000	6,957,189	938,526	184,382	311,705	164,374
<b>Total Revenues and Other Financing Sources</b>	<b>\$97,814,329</b>	<b>\$28,835,659</b>	<b>\$156,130,542</b>	<b>\$52,825,167</b>	<b>\$14,480,608</b>	<b>\$21,266,697</b>	<b>\$29,482,435</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$15,567,125	\$3,784,159	\$21,279,909	\$6,895,763	\$2,809,366	\$3,281,957	\$4,690,640
	- Capital Outlay	536,934	77,057	640,596	727,876	5,622	-	4,811
	<b>Total General Government</b>	<b>16,104,059</b>	<b>3,861,216</b>	<b>21,920,505</b>	<b>7,623,639</b>	<b>2,814,988</b>	<b>3,281,957</b>	<b>4,695,451</b>
Public Safety	- Sheriff	8,708,791	2,136,901	11,177,482	3,502,758	1,488,666	1,198,668	2,559,232
	- Corrections	9,288,768	352,633	18,302,682	5,311,460	77,470	1,066,154	1,151,619
	- All Other	1,870,474	141,060	647,594	136,905	65,270	90,304	226,127
	- Capital Outlay	378,823	120,742	793,483	71,028	38,000	89,220	-
	<b>Total Public Safety</b>	<b>20,246,856</b>	<b>2,751,336</b>	<b>30,921,241</b>	<b>9,022,151</b>	<b>1,669,406</b>	<b>2,444,346</b>	<b>3,936,978</b>
Streets and Highways	- Administration	466,485	311,326	876,599	366,889	247,926	180,566	359,612
	- Maintenance	3,997,972	3,288,464	6,412,373	3,503,157	1,923,225	2,868,356	1,960,707
	- Construction	14,057,331	5,268,100	18,163,222	5,994,668	2,575,047	4,029,673	4,224,143
	- Other Capital Outlay	749,986	225,462	973,222	1,169,712	353,001	-	-
	<b>Total Streets and Highways</b>	<b>19,271,774</b>	<b>9,093,352</b>	<b>26,425,416</b>	<b>11,034,426</b>	<b>5,099,199</b>	<b>7,078,595</b>	<b>6,544,462</b>
Sanitation	- Current Expenditures	1,122,464	385,932	771,867	845,795	428,583	1,077,545	-
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Sanitation</b>	<b>1,122,464</b>	<b>385,932</b>	<b>771,867</b>	<b>845,795</b>	<b>428,583</b>	<b>1,077,545</b>	<b>-</b>
Human Services	- Income Maintenance	5,302,608	1,345,118	11,667,417	4,161	597,755	1,112,154	2,768,937
	- Social Services	10,488,098	3,589,027	20,778,947	44,081	1,976,367	3,719,751	4,447,543
	- All Other	245,262	-	7,631,305	7,714,799	141,905	-	161,626
	- Capital Outlay	-	-	245,540	-	-	51,063	6,388
	<b>Total Human Services</b>	<b>16,035,968</b>	<b>4,934,145</b>	<b>40,323,209</b>	<b>7,763,041</b>	<b>2,716,027</b>	<b>4,882,968</b>	<b>7,384,494</b>
Health	- Current Expenditures	2,195,013	1,245,400	3,638,008	2,120,257	129,664	91,524	2,848,914
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Health</b>	<b>2,195,013</b>	<b>1,245,400</b>	<b>3,638,008</b>	<b>2,120,257</b>	<b>129,664</b>	<b>91,524</b>	<b>2,848,914</b>
Culture and Recreation								
Libraries	- Current Expenditures	1,273,025	750,825	2,226,117	-	-	-	329,797
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	193,183	78,305	2,558,900	228,070	159,624	18,841	20,382
	- Capital Outlay	-	-	662,798	-	-	-	-
	<b>Total Culture and Recreation</b>	<b>1,466,208</b>	<b>829,130</b>	<b>5,447,815</b>	<b>228,070</b>	<b>159,624</b>	<b>18,841</b>	<b>350,179</b>
Conservation of Natural Resources	- Current Expenditures	483,221	3,833,420	5,285,701	863,962	702,576	720,797	881,197
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Conservation of Natural Resources</b>	<b>483,221</b>	<b>3,833,420</b>	<b>5,285,701</b>	<b>863,962</b>	<b>702,576</b>	<b>720,797</b>	<b>881,197</b>
Housing and Economic Development	- Current Expenditures	2,011,670	141,476	759,200	-	66,812	-	79,385
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>2,011,670</b>	<b>141,476</b>	<b>759,200</b>	<b>-</b>	<b>66,812</b>	<b>-</b>	<b>79,385</b>
All Other	- Current Expenditures	-	21,737	782,079	14,397	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>21,737</b>	<b>782,079</b>	<b>14,397</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	11,120,000	285,000	3,620,000	12,080,000	-	-	440,000
	- Other Long-Term Debt	-	253,411	-	137,652	300,157	31,258	33,229
	- Interest and Fiscal Charges	645,635	61,974	745,935	830,789	348,883	2,808	156,985
	<b>Total Current Expenditures</b>	<b>63,214,159</b>	<b>21,405,783</b>	<b>114,796,180</b>	<b>31,552,454</b>	<b>10,815,209</b>	<b>15,426,617</b>	<b>22,485,718</b>
	<b>Total Capital Outlay</b>	<b>15,723,074</b>	<b>5,691,361</b>	<b>21,478,861</b>	<b>7,963,284</b>	<b>2,971,670</b>	<b>4,169,956</b>	<b>4,235,342</b>
	<b>Total Debt Service</b>	<b>11,765,635</b>	<b>600,385</b>	<b>4,365,935</b>	<b>13,048,441</b>	<b>649,040</b>	<b>34,066</b>	<b>630,214</b>
	<b>Total Expenditures</b>	<b>\$90,702,868</b>	<b>\$27,697,529</b>	<b>\$140,640,976</b>	<b>\$52,564,179</b>	<b>\$14,435,919</b>	<b>\$19,630,639</b>	<b>\$27,351,274</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	115,007	-	-	-	-
Transfers To	- Enterprise Funds	-	-	72,346	2,314,000	-	-	30,000
	- Governmental Funds	682,199	50,000	6,957,189	938,526	184,382	311,705	164,374
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$91,385,067</b>	<b>\$27,747,529</b>	<b>\$147,785,518</b>	<b>\$55,816,705</b>	<b>\$14,620,301</b>	<b>\$19,942,344</b>	<b>\$27,545,648</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$25,893,512	\$6,013,841	\$31,664,617	\$12,098,197	\$3,336,623	\$1,929,015	\$2,377,267
Special Revenue Funds Unrestricted Fund Balance		22,330,976	9,763,219	19,729,878	7,733,851	4,303,408	6,174,270	7,197,891
	<b>Total</b>	<b>\$48,224,488</b>	<b>\$15,777,060</b>	<b>\$51,394,495</b>	<b>\$19,832,048</b>	<b>\$7,640,031</b>	<b>\$8,103,285</b>	<b>\$9,575,158</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		76.3%	73.7%	44.8%	62.9%	70.6%	52.5%	42.6%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2015 Population Estimates) <sup>[1]</sup>	3,405	21,265	13,879	18,988	251,015	10,995	6,421
Net Taxable Tax Capacity	\$18,497,159	\$24,934,157	\$9,052,942	\$25,766,839	\$270,267,052	\$20,048,115	\$22,613,258
2014 Tax Levy (Payable 2015)	4,631,618	12,997,039	7,965,182	13,313,956	80,703,891	8,322,468	7,206,702
<b>REVENUES</b>							
Taxes	\$4,586,345	\$13,207,075	\$8,433,599	\$12,847,839	\$103,873,066	\$8,428,504	\$7,050,972
Special Assessments	56,331	-	421,911	898,781	35,534	671,060	-
Licenses and Permits	7,545	136,952	90,096	257,901	4,458,106	9,961	9,094
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	1,000,139	356,529	22,500	1,068,844	622,565	365,270
Human Services	401,378	1,110,945	1,536,952	82,871	10,404,660	1,094,694	695,912
Disaster	313,925	47,296	53,760	-	286,309	17,574	56,938
All Other	288,630	297,339	192,242	159,242	8,426,172	198,356	125,527
Total Federal Grants	1,003,933	2,455,719	2,139,483	264,613	20,185,985	1,933,189	1,243,647
State Grants							
Market Value Credit	128,248	310,318	242,686	278,059	112,529	221,208	139,549
County Program Aid	121,494	866,384	859,201	689,821	9,361,171	197,258	154,511
Disparity Reduction Aid	18,576	13,709	53,185	13,376	363	5,064	10,350
Streets and Highways	5,474,817	4,998,651	3,366,999	1,335,383	40,043,609	4,385,067	4,079,072
Human Services	500,726	1,586,678	1,471,570	-	9,876,738	1,334,408	596,228
PERA Aid	16,482	22,637	20,825	86,385	288,269	19,906	14,877
Police Aid	39,878	134,921	79,756	94,714	727,109	57,159	47,854
All Other	370,169	984,129	668,000	2,522,440	9,378,155	434,789	369,986
Total State Grants	6,670,390	8,917,427	6,762,222	5,020,178	69,787,943	6,654,859	5,412,427
Local Unit Grants	409,303	355,235	93,209	-	4,737,902	19,588	55,860
<b>Total Intergovernmental Revenues</b>	<b>\$8,083,626</b>	<b>\$11,728,381</b>	<b>\$8,994,914</b>	<b>\$5,284,791</b>	<b>\$94,711,830</b>	<b>\$8,607,636</b>	<b>\$6,711,934</b>
Charges for Services	801,021	1,464,401	1,382,655	1,469,922	24,219,679	1,474,411	1,512,948
Fines and Forfeits	189	14,036	29,259	-	638,933	8,434	9,135
Interest Earnings	31,969	155,317	99,060	66,269	2,284,548	129,568	81,087
All Other Revenues	284,515	485,476	1,558,253	1,376,740	1,264,725	639,856	277,435
<b>Total Revenues</b>	<b>\$13,851,541</b>	<b>\$27,191,638</b>	<b>\$21,009,747</b>	<b>\$22,202,243</b>	<b>\$231,486,421</b>	<b>\$19,969,430</b>	<b>\$15,652,605</b>
Other Financing Sources							
Borrowing							
Bonds Issued	1,640,933	-	1,005,971	918,572	5,012,923	-	-
Other Long-Term Debt	35,927	-	-	-	114,933	80,934	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	1,676,860	-	1,005,971	918,572	5,127,856	80,934	-
Other Sources	-	-	-	2,493	1,030,000	-	-
Transfers From - Enterprise Funds	-	-	-	-	753,514	-	-
- Governmental Funds	-	2,925	463,259	162,191	5,489,100	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$15,528,401</b>	<b>\$27,194,563</b>	<b>\$22,478,977</b>	<b>\$23,285,499</b>	<b>\$243,886,891</b>	<b>\$20,050,364</b>	<b>\$15,652,605</b>

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

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,545,198	\$3,797,242	\$3,504,125	\$4,779,641	\$35,371,064	\$2,725,916	\$2,347,208
	- Capital Outlay	41,276	-	70,279	159,609	21,242,159	171,206	103,105
	<b>Total General Government</b>	<b>1,586,474</b>	<b>3,797,242</b>	<b>3,574,404</b>	<b>4,939,250</b>	<b>56,613,223</b>	<b>2,897,122</b>	<b>2,450,313</b>
Public Safety	- Sheriff	1,012,396	3,135,247	1,798,540	2,813,240	29,227,431	1,356,875	1,226,039
	- Corrections	595,735	2,381,127	440,445	305,087	9,479,022	765,373	568,022
	- All Other	97,794	176,882	92,592	105,331	782,544	120,230	75,167
	- Capital Outlay	76,556	-	87,292	191,470	689,349	53,181	117,476
	<b>Total Public Safety</b>	<b>1,782,481</b>	<b>5,693,256</b>	<b>2,418,869</b>	<b>3,415,128</b>	<b>40,178,346</b>	<b>2,295,659</b>	<b>1,986,704</b>
Streets and Highways	- Administration	363,034	325,007	356,401	263,964	1,352,251	422,270	331,562
	- Maintenance	3,732,881	3,685,973	1,511,165	2,643,502	7,698,949	3,835,761	2,635,465
	- Construction	4,651,229	1,571,942	2,296,584	3,951,917	23,532,500	4,005,162	6,124,810
	- Other Capital Outlay	35,695	-	249,146	-	1,422,718	81,209	252,443
	<b>Total Streets and Highways</b>	<b>8,782,839</b>	<b>5,582,922</b>	<b>4,413,296</b>	<b>6,859,383</b>	<b>34,006,418</b>	<b>8,344,280</b>	<b>9,344,280</b>
Sanitation	- Current Expenditures	193,291	176,612	1,931,403	840,403	114,933	222,833	314,499
	- Capital Outlay	-	-	233,429	182,741	-	-	30,600
	<b>Total Sanitation</b>	<b>193,291</b>	<b>176,612</b>	<b>2,164,832</b>	<b>1,023,144</b>	<b>114,933</b>	<b>222,833</b>	<b>345,099</b>
Human Services	- Income Maintenance	655,576	1,497,666	1,743,250	-	10,255,367	1,055,107	700,654
	- Social Services	1,382,499	3,118,280	3,601,022	-	15,612,554	3,543,398	1,748,558
	- All Other	-	-	-	1,969,729	10,133,476	-	-
	- Capital Outlay	38,521	-	44,769	-	28,054	-	31,974
	<b>Total Human Services</b>	<b>2,076,596</b>	<b>4,615,946</b>	<b>5,389,041</b>	<b>1,969,729</b>	<b>36,029,451</b>	<b>4,598,505</b>	<b>2,481,186</b>
Health	- Current Expenditures	74,634	1,404,122	1,102,726	1,326,220	17,652,581	599,067	916,351
	- Capital Outlay	-	-	-	-	68,431	-	5,764
	<b>Total Health</b>	<b>74,634</b>	<b>1,404,122</b>	<b>1,102,726</b>	<b>1,326,220</b>	<b>17,721,012</b>	<b>599,067</b>	<b>922,115</b>
Culture and Recreation								
Libraries	- Current Expenditures	44,023	141,500	90,342	-	6,752,409	640,571	50,755
	- Capital Outlay	-	-	-	-	141,890	823	-
Parks and Recreation	- Current Expenditures	25,293	238,077	149,758	247,650	2,673,701	66,132	16,571
	- Capital Outlay	-	-	-	-	867,800	-	710
	<b>Total Culture and Recreation</b>	<b>69,316</b>	<b>379,577</b>	<b>240,100</b>	<b>247,650</b>	<b>10,435,800</b>	<b>707,526</b>	<b>68,036</b>
Conservation of Natural Resources	- Current Expenditures	301,467	456,967	244,111	1,651,518	160,968	2,536,682	213,602
	- Capital Outlay	1,498	-	707	-	-	-	4,362
	<b>Total Conservation of Natural Resources</b>	<b>302,965</b>	<b>456,967</b>	<b>244,818</b>	<b>1,651,518</b>	<b>160,968</b>	<b>2,536,682</b>	<b>217,964</b>
Housing and Economic Development	- Current Expenditures	9,571	129,419	-	52,493	7,999,510	118,964	2,000
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total Housing and Economic Development</b>	<b>9,571</b>	<b>129,419</b>	<b>-</b>	<b>52,493</b>	<b>7,999,510</b>	<b>118,964</b>	<b>2,000</b>
All Other	- Current Expenditures	-	-	518,674	-	-	367,414	-
	- Capital Outlay	-	-	-	-	-	-	-
	<b>Total All Other</b>	<b>-</b>	<b>-</b>	<b>518,674</b>	<b>-</b>	<b>-</b>	<b>367,414</b>	<b>-</b>
Debt Service	- Principal Paid on Bonds	110,000	605,000	-	535,000	5,865,000	260,000	270,000
	- Other Long-Term Debt	13,236	349,445	-	-	629,122	229,455	-
	- Interest and Fiscal Charges	133,651	686,645	49,911	101,493	6,505,086	109,385	38,025
	<i>Total Current Expenditures</i>	<i>10,033,392</i>	<i>20,664,121</i>	<i>17,084,554</i>	<i>16,998,778</i>	<i>155,266,760</i>	<i>18,376,593</i>	<i>11,146,453</i>
	<i>Total Capital Outlay</i>	<i>4,844,775</i>	<i>1,571,942</i>	<i>2,982,206</i>	<i>4,485,737</i>	<i>47,992,901</i>	<i>4,311,581</i>	<i>6,671,244</i>
	<i>Total Debt Service</i>	<i>256,887</i>	<i>1,641,090</i>	<i>49,911</i>	<i>636,493</i>	<i>12,999,208</i>	<i>598,840</i>	<i>308,025</i>
	<b>Total Expenditures</b>	<b>\$15,135,054</b>	<b>\$23,877,153</b>	<b>\$20,116,671</b>	<b>\$22,121,008</b>	<b>\$216,258,869</b>	<b>\$23,287,014</b>	<b>\$18,125,722</b>
<b>Other Financing Uses</b>								
Debt Redemption - Refunded Bonds		-	-	-	-	7,380,000	-	-
Other Uses		-	-	-	1,724,460	-	-	544,951
Transfers To	- Enterprise Funds	-	-	-	-	2,229,067	-	-
	- Governmental Funds	-	2,925	463,259	162,191	5,489,100	-	-
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$15,135,054</b>	<b>\$23,880,078</b>	<b>\$20,579,930</b>	<b>\$24,007,659</b>	<b>\$231,357,036</b>	<b>\$23,287,014</b>	<b>\$18,670,673</b>
<b>Unrestricted Fund Balance</b>								
General Fund Unrestricted Fund Balance		\$3,448,167	\$10,298,575	\$3,900,885	\$6,687,572	\$71,444,206	\$4,854,284	\$2,023,433
Special Revenue Funds Unrestricted Fund Balance		1,162,439	4,002,220	6,748,354	5,075,035	849,231	3,686,432	6,944,448
	<b>Total</b>	<b>\$4,610,606</b>	<b>\$14,300,795</b>	<b>\$10,649,239</b>	<b>\$11,762,607</b>	<b>\$72,293,437</b>	<b>\$8,540,716</b>	<b>\$8,967,881</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		46.0%	69.2%	62.3%	69.2%	46.6%	46.5%	80.5%

**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2015 Population Estimates) <sup>[1]</sup>	51,128	131,361	9,945	5,485,238
Net Taxable Tax Capacity	\$42,574,105	\$130,336,497	\$28,105,435	\$5,953,007,406
2014 Tax Levy (Payable 2015)	15,878,788	52,955,121	9,505,275	2,618,730,520
<b>REVENUES</b>				
Taxes	\$15,750,972	\$53,706,023	\$9,369,404	\$3,039,795,852
Special Assessments	287,607	229,759	933,729	54,637,783
Licenses and Permits	272,900	259,407	33,544	35,153,227
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	1,078,825	270,647	126,442	133,614,820
Human Services	3,042,731	5,688,474	822,934	429,691,657
Disaster	199,415	128,001	246,581	15,462,753
All Other	828,620	553,098	93,604	127,591,881
Total Federal Grants	5,149,591	6,640,220	1,289,561	706,361,111
State Grants				
Market Value Credit	301,537	-	283,020	22,635,455
County Program Aid	2,491,971	5,451,012	167,773	210,029,331
Disparity Reduction Aid	40,730	5,391	43,083	9,675,434
Streets and Highways	7,464,631	11,969,323	4,687,716	683,943,955
Human Services	3,592,028	7,245,015	1,230,168	401,003,990
PERA Aid	54,309	81,912	15,547	8,217,447
Police Aid	144,890	1,088,006	79,091	20,359,557
All Other	1,291,944	5,008,417	726,611	231,563,609
Total State Grants	15,382,040	30,849,076	7,233,009	1,587,428,778
Local Unit Grants	414,577	82,151	89,967	149,867,725
<b>Total Intergovernmental Revenues</b>	<b>\$20,946,208</b>	<b>\$37,571,447</b>	<b>\$8,612,537</b>	<b>\$2,443,657,614</b>
Charges for Services	3,180,659	13,335,844	825,173	605,634,380
Fines and Forfeits	29,949	223,750	20,634	8,645,320
Interest Earnings	197,721	949,585	163,209	43,780,322
All Other Revenues	881,920	1,347,982	445,064	187,370,123
<b>Total Revenues</b>	<b>\$41,547,936</b>	<b>\$107,623,797</b>	<b>\$20,403,294</b>	<b>\$6,418,674,621</b>
Other Financing Sources				
Borrowing				
Bonds Issued	-	10,197,517	6,113,377	278,853,234
Other Long-Term Debt	1,127	226,545	133,680	19,856,872
Short-Term Debt	-	-	-	-
Total Borrowing	1,127	10,424,062	6,247,057	298,710,106
Other Sources	2,194	82,181	6,228	6,667,745
Transfers From - Enterprise Funds	-	-	-	11,741,206
- Governmental Funds	89,019	3,435,000	-	265,955,867
<b>Total Revenues and Other Financing Sources</b>	<b>\$41,640,276</b>	<b>\$121,565,040</b>	<b>\$26,656,579</b>	<b>\$7,001,749,545</b>

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



**Table 2**  
**Classification of County Revenues and Expenditures - Governmental Funds**  
**For the Year Ended December 31, 2015**

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,543,095	\$20,454,650	\$3,137,013	\$1,006,101,253
	- Capital Outlay	112,795	1,394,500	2,419,570	117,800,137
	<b>Total General Government</b>	<b>7,655,890</b>	<b>21,849,150</b>	<b>5,556,583</b>	<b>1,123,901,390</b>
Public Safety	- Sheriff	2,935,538	16,816,555	1,072,265	540,629,396
	- Corrections	3,398,416	5,472,939	1,563,012	481,122,889
	- All Other	225,632	1,396,400	80,593	52,143,381
	- Capital Outlay	292,976	2,695,372	174,002	37,593,483
	<b>Total Public Safety</b>	<b>6,852,562</b>	<b>26,381,266</b>	<b>2,889,872</b>	<b>1,111,489,149</b>
Streets and Highways	- Administration	352,941	563,354	262,924	61,096,729
	- Maintenance	3,957,943	7,698,189	2,885,954	416,361,526
	- Construction	5,014,135	12,615,170	4,812,097	795,653,621
	- Other Capital Outlay	210,437	5,717,136	431,035	94,198,061
	<b>Total Streets and Highways</b>	<b>9,535,456</b>	<b>26,593,849</b>	<b>8,392,010</b>	<b>1,367,309,937</b>
Sanitation	- Current Expenditures	1,267,004	438,585	132,723	94,096,526
	- Capital Outlay	20,000	-	-	6,370,004
	<b>Total Sanitation</b>	<b>1,287,004</b>	<b>438,585</b>	<b>132,723</b>	<b>100,466,530</b>
Human Services	- Income Maintenance	3,776,541	6,116,893	1,057,928	517,719,671
	- Social Services	8,583,854	14,305,085	3,082,155	1,078,964,837
	- All Other	179,805	-	-	64,610,962
	- Capital Outlay	-	29,414	-	10,370,200
	<b>Total Human Services</b>	<b>12,540,200</b>	<b>20,451,392</b>	<b>4,140,083</b>	<b>1,671,665,670</b>
Health	- Current Expenditures	1,552,867	3,708,468	201,443	259,450,442
	- Capital Outlay	-	28,063	-	762,275
	<b>Total Health</b>	<b>1,552,867</b>	<b>3,736,531</b>	<b>201,443</b>	<b>260,212,717</b>
Culture and Recreation					
Libraries	- Current Expenditures	55,000	1,947,067	77,051	138,357,045
	- Capital Outlay	-	-	-	20,657,028
Parks and Recreation	- Current Expenditures	241,788	1,260,579	183,297	65,863,019
	- Capital Outlay	-	2,226,037	-	14,711,051
	<b>Total Culture and Recreation</b>	<b>296,788</b>	<b>5,433,683</b>	<b>260,348</b>	<b>239,588,143</b>
Conservation of Natural Resources	- Current Expenditures	623,739	674,476	1,142,436	120,059,176
	- Capital Outlay	-	7,685	-	3,070,043
	<b>Total Conservation of Natural Resources</b>	<b>623,739</b>	<b>682,161</b>	<b>1,142,436</b>	<b>123,129,219</b>
Housing and Economic Development	- Current Expenditures	82,250	30,000	22,511	156,647,767
	- Capital Outlay	-	-	-	6,153,166
	<b>Total Housing and Economic Development</b>	<b>82,250</b>	<b>30,000</b>	<b>22,511</b>	<b>162,800,933</b>
All Other	- Current Expenditures	-	-	-	16,790,066
	- Capital Outlay	-	-	-	3,775,172
	<b>Total All Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,565,238</b>
Debt Service	- Principal Paid on Bonds	1,055,000	2,460,000	-	303,814,423
	- Other Long-Term Debt	7,202	622,740	136,272	25,840,831
	- Interest and Fiscal Charges	158,806	2,289,157	161,029	108,258,754
	<i>Total Current Expenditures</i>	<i>34,776,413</i>	<i>80,883,240</i>	<i>14,901,305</i>	<i>5,070,014,685</i>
	<i>Total Capital Outlay</i>	<i>5,650,343</i>	<i>24,713,377</i>	<i>7,836,704</i>	<i>1,111,114,241</i>
	<i>Total Debt Service</i>	<i>1,221,008</i>	<i>5,371,897</i>	<i>297,301</i>	<i>437,914,008</i>
	<b>Total Expenditures</b>	<b>\$41,647,764</b>	<b>\$110,968,514</b>	<b>\$23,035,310</b>	<b>\$6,619,042,934</b>
<b>Other Financing Uses</b>					
Debt Redemption - Refunded Bonds		-	-	-	13,556,441
Other Uses		-	-	-	3,912,987
Transfers To	- Enterprise Funds	-	-	-	26,558,711
	- Governmental Funds	89,019	3,435,000	-	265,955,867
	<b>Total Expenditures and Other Financing Uses</b>	<b>\$41,736,783</b>	<b>\$114,403,514</b>	<b>\$23,035,310</b>	<b>\$6,929,026,940</b>
<b>Unrestricted Fund Balance</b>					
General Fund Unrestricted Fund Balance		\$13,360,769	\$33,714,690	\$3,537,888	\$1,513,756,234
Special Revenue Funds Unrestricted Fund Balance		4,916,461	18,416,140	7,204,104	1,063,866,651
	<b>Total</b>	<b>\$18,277,230</b>	<b>\$52,130,830</b>	<b>\$10,741,992</b>	<b>\$2,577,622,885</b>
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		52.6%	64.5%	72.1%	50.8%

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## **PUBLIC SERVICE ENTERPRISE TABLE**

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
<b>Aitkin</b>														
Long Lake Conservation Center	586,985	856,122	(269,137)	12,277	---	(256,860)	---	4,426	---	---	26,590	---	---	---
<b>Total</b>	<b>586,985</b>	<b>856,122</b>	<b>(269,137)</b>	<b>12,277</b>	<b>---</b>	<b>(256,860)</b>	<b>---</b>	<b>4,426</b>	<b>---</b>	<b>---</b>	<b>26,590</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Anoka</b>														
Aquatic Center	1,771,245	1,358,752	412,493	---	---	412,493	---	---	---	455,000	---	---	---	---
<b>Total</b>	<b>1,771,245</b>	<b>1,358,752</b>	<b>412,493</b>	<b>---</b>	<b>---</b>	<b>412,493</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>455,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Becker</b>														
Housing [29]	325,424	451,329	(125,905)	388,109	225,694	36,510	---	383,821	---	---	---	---	---	---
Sunnyside Care Center [13]	2,572,997	2,744,914	(171,917)	22,717	32,466	(181,666)	---	---	---	---	55,778	---	31,630	44,054
<b>Total</b>	<b>2,898,421</b>	<b>3,196,243</b>	<b>(297,822)</b>	<b>410,826</b>	<b>258,160</b>	<b>(145,156)</b>	<b>---</b>	<b>383,821</b>	<b>---</b>	<b>---</b>	<b>55,778</b>	<b>---</b>	<b>31,630</b>	<b>44,054</b>
<b>Blue Earth</b>														
Economic Development Authority	848,046	1,084,273	(236,227)	109,203	---	(127,024)	---	719,913	40,715	---	120,523	---	---	---
Landfill	3,089,249	1,872,369	1,216,880	13,142	---	1,230,022	---	---	---	(1,700,846)	2,415,272	---	---	---
<b>Total</b>	<b>3,937,295</b>	<b>2,956,642</b>	<b>980,653</b>	<b>122,345</b>	<b>---</b>	<b>1,102,998</b>	<b>---</b>	<b>719,913</b>	<b>40,715</b>	<b>(1,700,846)</b>	<b>2,535,795</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brown</b>														
Economic Development Partners [29]	---	30,677	(30,677)	28,608	---	(2,069)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>---</b>	<b>30,677</b>	<b>(30,677)</b>	<b>28,608</b>	<b>---</b>	<b>(2,069)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Carver</b>														
Community Development Agency [29]	5,492,885	6,526,467	(1,033,582)	4,005,623	1,609,836	1,362,205	---	346,218	2,988,498	---	2,124,811	---	1,441,486	1,497,998
<b>Total</b>	<b>5,492,885</b>	<b>6,526,467</b>	<b>(1,033,582)</b>	<b>4,005,623</b>	<b>1,609,836</b>	<b>1,362,205</b>	<b>---</b>	<b>346,218</b>	<b>2,988,498</b>	<b>---</b>	<b>2,124,811</b>	<b>---</b>	<b>1,441,486</b>	<b>1,497,998</b>
<b>Cass</b>														
Housing and Redevelopment Authority [29]	151,404	577,150	(425,746)	433,006	76	7,184	---	432,882	---	---	8,414	8,000	76	2,705
Pine River Area Sanitary District [29]	543,283	602,264	(58,981)	1,467	3,559	(61,073)	---	---	---	---	27,096	---	3,559	79,440
<b>Total</b>	<b>694,687</b>	<b>1,179,414</b>	<b>(484,727)</b>	<b>434,473</b>	<b>3,635</b>	<b>(53,889)</b>	<b>---</b>	<b>432,882</b>	<b>---</b>	<b>---</b>	<b>35,510</b>	<b>8,000</b>	<b>3,635</b>	<b>82,145</b>

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
<b>Chisago</b>														
Housing and Redevelopment Authority and Economic Development Authority [29]	685,585	891,014	(205,429)	1,200,168	135,570	859,169	483,112	---	---	---	25,415	475,000	134,940	686,534
<b>Total</b>	<b>685,585</b>	<b>891,014</b>	<b>(205,429)</b>	<b>1,200,168</b>	<b>135,570</b>	<b>859,169</b>	<b>483,112</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,415</b>	<b>475,000</b>	<b>134,940</b>	<b>686,534</b>
<b>Clay</b>														
Family Service Center	1,343,674	1,458,273	(114,599)	---	---	(114,599)	---	---	---	---	103,244	---	---	---
Juvenile Center	2,913,902	2,920,469	(6,567)	60,421	8,398	45,456	---	---	58,690	(274,407)	216,071	---	8,398	210,026
Public Health	2,427,932	5,206,926	(2,778,994)	2,217,418	---	(561,576)	---	924,407	1,293,011	(706,405)	---	---	---	---
Solid Waste Management	1,629,468	2,001,261	(371,793)	1,434,237	---	1,062,444	---	---	194,980	100,000	121,145	---	---	---
<b>Total</b>	<b>8,314,976</b>	<b>11,586,929</b>	<b>(3,271,953)</b>	<b>3,712,076</b>	<b>8,398</b>	<b>431,725</b>	<b>---</b>	<b>924,407</b>	<b>1,546,681</b>	<b>(880,812)</b>	<b>440,460</b>	<b>---</b>	<b>8,398</b>	<b>210,026</b>
<b>Cook</b>														
Economic Development Authority Golf Course [29]	799,702	928,939	(129,237)	68,201	---	(61,036)	---	---	---	---	19,624	---	---	---
<b>Total</b>	<b>799,702</b>	<b>928,939</b>	<b>(129,237)</b>	<b>68,201</b>	<b>---</b>	<b>(61,036)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,624</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cottonwood</b>														
Landfill	644,899	540,129	104,770	---	6,638	98,132	---	---	---	(26,226)	382,903	---	6,638	83,142
<b>Total</b>	<b>644,899</b>	<b>540,129</b>	<b>104,770</b>	<b>---</b>	<b>6,638</b>	<b>98,132</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(26,226)</b>	<b>382,903</b>	<b>---</b>	<b>6,638</b>	<b>83,142</b>
<b>Crow Wing</b>														
Landfill	2,327,381	2,304,956	22,425	74,331	---	96,756	---	---	595	---	70,488	---	---	---
<b>Total</b>	<b>2,327,381</b>	<b>2,304,956</b>	<b>22,425</b>	<b>74,331</b>	<b>---</b>	<b>96,756</b>	<b>---</b>	<b>---</b>	<b>595</b>	<b>---</b>	<b>70,488</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dakota</b>														
Byllesby Dam	578,688	753,762	(175,074)	---	---	(175,074)	---	---	1,310,519	(2,047,500)	---	---	---	---
Common Bond [13][29]	12,920,657	11,656,957	1,263,700	525,599	3,698,185	(1,908,886)	---	459,089	---	(1,174,977)	---	48,342,442	3,695,046	2,860,000
Criminal Justice Information Integration Network [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Geographic Information System	46,387	44,123	2,264	---	---	2,264	---	---	---	---	---	---	---	---
Housing Assistance [13][29]	2,053,263	1,963,834	89,429	15,809,638	16,305,869	(406,802)	---	15,737,497	---	(130,089)	---	---	---	---
Public Housing [13][29]	1,929,110	2,613,394	(684,284)	291,919	53,945	(446,310)	---	221,903	---	983,610	---	---	---	---
Workforce Housing [13][29]	2,019,358	1,991,835	27,523	374	150,521	(122,624)	---	---	---	226,562	---	---	150,521	206,624

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Youth Housing [13][29]	144,783	410,705	(265,922)	156,164	4,800	(114,558)	---	147,468	---	---	---	---	4,800	---
<b>Total</b>	<b>19,692,246</b>	<b>19,434,610</b>	<b>257,636</b>	<b>16,783,694</b>	<b>20,213,320</b>	<b>(3,171,990)</b>	<b>---</b>	<b>16,565,957</b>	<b>1,310,519</b>	<b>(2,142,394)</b>	<b>---</b>	<b>48,342,442</b>	<b>3,850,367</b>	<b>3,066,624</b>
<b>Dodge</b>														
Fairview Nursing Home	4,567,480	4,510,947	56,533	1,926	9,295	49,164	---	---	---	---	---	---	5,700	30,000
<b>Total</b>	<b>4,567,480</b>	<b>4,510,947</b>	<b>56,533</b>	<b>1,926</b>	<b>9,295</b>	<b>49,164</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,700</b>	<b>30,000</b>
<b>Douglas</b>														
Hospital Operating	140,466,447	130,270,242	10,196,205	799,179	1,345,229	9,650,155	---	---	---	---	3,533,275	15,912,912	1,345,229	16,413,842
Housing and Redevelopment Authority [29]	396,502	2,098,350	(1,701,848)	1,780,166	54,545	23,773	486,802	1,014,283	276,258	---	53,184	---	54,545	208,810
Popo-Douglas Solid Waste [29]	7,470,707	9,837,253	(2,366,546)	1,638,089	542,306	(1,270,763)	---	---	202,607	---	392,326	115,635	528,327	745,000
<b>Total</b>	<b>148,333,656</b>	<b>142,205,845</b>	<b>6,127,811</b>	<b>4,217,434</b>	<b>1,942,080</b>	<b>8,403,165</b>	<b>486,802</b>	<b>1,014,283</b>	<b>478,865</b>	<b>---</b>	<b>3,978,785</b>	<b>16,028,547</b>	<b>1,928,101</b>	<b>17,367,652</b>
<b>Faribault</b>														
Housing and Redevelopment Authority [29]	5,869	297,497	(291,628)	299,701	---	8,073	---	299,701	---	---	---	---	---	---
Huntley Sewer District	16,445	58,269	(41,824)	7,900	14,744	(48,668)	---	---	---	---	---	---	14,744	---
<b>Total</b>	<b>22,314</b>	<b>355,766</b>	<b>(333,452)</b>	<b>307,601</b>	<b>14,744</b>	<b>(40,595)</b>	<b>---</b>	<b>299,701</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,744</b>	<b>---</b>
<b>Grant</b>														
Housing and Redevelopment Authority [29]	395,151	766,709	(371,558)	288,666	34,850	(117,742)	50,049	327,646	---	---	105,460	---	34,850	45,000
<b>Total</b>	<b>395,151</b>	<b>766,709</b>	<b>(371,558)</b>	<b>288,666</b>	<b>34,850</b>	<b>(117,742)</b>	<b>50,049</b>	<b>327,646</b>	<b>---</b>	<b>---</b>	<b>105,460</b>	<b>---</b>	<b>34,850</b>	<b>45,000</b>
<b>Hennepin</b>														
Glen Lake Golf Course	988,968	841,432	147,536	---	19,500	128,036	---	---	---	---	---	---	19,500	150,000
Medical Center [29]	934,002,011	913,864,231	20,137,780	13,429,125	183,705	33,383,200	---	25,186,449	15,393,862	---	40,598,000	---	183,705	---
Metropolitan Health Plan	144,120,318	148,017,650	(3,897,332)	562,550	107,219	(3,442,001)	---	---	---	---	9,500	---	107,219	---
Radio Communications	2,853,336	2,472,063	381,273	---	6,219	375,054	---	---	---	---	806,824	---	---	---
Solid Waste	50,713,519	54,766,767	(4,053,248)	8,707,327	8,518,791	(3,864,712)	---	31,120	4,724,121	1,075,000	14,408,409	---	---	---
<b>Total</b>	<b>1,132,678,152</b>	<b>1,119,962,143</b>	<b>12,716,009</b>	<b>22,699,002</b>	<b>8,835,434</b>	<b>26,579,577</b>	<b>---</b>	<b>25,217,569</b>	<b>20,117,983</b>	<b>1,075,000</b>	<b>55,822,733</b>	<b>---</b>	<b>310,424</b>	<b>150,000</b>
<b>Hubbard</b>														
Heritage Cottages [14]	860,576	694,600	165,976	2,584	78,573	89,987	---	---	---	344,167	---	---	78,573	55,000
Heritage Living Center [14]	4,454,754	4,732,892	(278,138)	30,925	---	(247,213)	---	---	30,582	426,724	125,070	---	---	---

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Borrowing	Interest Paid	Principal Payments
Heritage Manor [14]	704,344	598,150	106,194	2,706	39,762	69,138	---	---	---	328,270	---	---	39,762	110,000
Heritage Center Project [14]	---	---	---	164,475	196,041	(31,566)	---	---	---	(2,099,161)	---	---	196,041	---
<b>Total</b>	<b>6,019,674</b>	<b>6,025,642</b>	<b>(5,968)</b>	<b>200,690</b>	<b>314,376</b>	<b>(119,654)</b>	<b>---</b>	<b>---</b>	<b>30,582</b>	<b>(1,000,000)</b>	<b>125,070</b>	<b>---</b>	<b>314,376</b>	<b>165,000</b>
<b>Itasca</b>														
Itasca Medical Care	60,426,978	60,256,803	170,175	14,904	---	185,079	---	---	---	---	---	---	---	---
Itasca Resource Center	540,023	318,789	221,234	---	---	221,234	---	---	---	---	---	---	---	---
Nursing Home [14]	10,961,351	11,126,186	(164,835)	191,965	382,499	(355,369)	---	---	---	---	1,272,805	2,340,199	311,900	290,000
<b>Total</b>	<b>71,928,352</b>	<b>71,701,778</b>	<b>226,574</b>	<b>206,869</b>	<b>382,499</b>	<b>50,944</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,272,805</b>	<b>2,340,199</b>	<b>311,900</b>	<b>290,000</b>
<b>Jackson</b>														
Jackson County Fair Association [14] [29]	80,387	138,105	(57,718)	59,804	---	2,086	---	---	---	---	7,728	---	---	2,047
Jackson County Historical Society [29]	13,321	73,183	(59,862)	71,648	---	11,786	---	---	---	---	9,385	---	---	---
<b>Total</b>	<b>93,708</b>	<b>211,288</b>	<b>(117,580)</b>	<b>131,452</b>	<b>---</b>	<b>13,872</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,113</b>	<b>---</b>	<b>---</b>	<b>2,047</b>
<b>Kanabec</b>														
Hospital [29]	66,746,181	61,279,503	5,466,678	166,371	363,637	5,269,412	---	---	121,188	1,404,000	6,281,976	---	363,637	940,000
<b>Total</b>	<b>66,746,181</b>	<b>61,279,503</b>	<b>5,466,678</b>	<b>166,371</b>	<b>363,637</b>	<b>5,269,412</b>	<b>---</b>	<b>---</b>	<b>121,188</b>	<b>1,404,000</b>	<b>6,281,976</b>	<b>---</b>	<b>363,637</b>	<b>940,000</b>
<b>Kandiyohi</b>														
Housing and Redevelopment Authority [13][29]	1,156,711	3,248,300	(2,091,589)	2,305,217	50,762	162,866	368,116	1,915,199	---	---	56,713	158,409	50,762	46,628
<b>Total</b>	<b>1,156,711</b>	<b>3,248,300</b>	<b>(2,091,589)</b>	<b>2,305,217</b>	<b>50,762</b>	<b>162,866</b>	<b>368,116</b>	<b>1,915,199</b>	<b>---</b>	<b>---</b>	<b>56,713</b>	<b>158,409</b>	<b>50,762</b>	<b>46,628</b>
<b>Kittson</b>														
North Kittson Rural Water [29]	656,817	730,221	(73,404)	107,662	26,962	7,296	---	---	307	---	---	---	26,962	145,000
<b>Total</b>	<b>656,817</b>	<b>730,221</b>	<b>(73,404)</b>	<b>107,662</b>	<b>26,962</b>	<b>7,296</b>	<b>---</b>	<b>---</b>	<b>307</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,962</b>	<b>145,000</b>
<b>Lake</b>														
Broadband	934,445	5,120,916	(4,186,471)	3,273,709	978,576	(1,891,338)	---	---	---	(730,869)	25,341,055	24,105,737	978,576	2,523,250
Silverpointe [29]	182,176	153,200	28,976	69	19,966	9,079	---	---	---	12,000	12,261	---	19,163	50,000
<b>Total</b>	<b>1,116,621</b>	<b>5,274,116</b>	<b>(4,157,495)</b>	<b>3,273,778</b>	<b>998,542</b>	<b>(1,882,259)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(718,869)</b>	<b>25,353,316</b>	<b>24,105,737</b>	<b>997,739</b>	<b>2,573,250</b>
<b>Le Sueur</b>														
Section 8 Rental Program [14][29]	13,573	453,894	(440,321)	440,323	---	2	---	440,321	---	---	---	---	---	---
<b>Total</b>	<b>13,573</b>	<b>453,894</b>	<b>(440,321)</b>	<b>440,323</b>	<b>---</b>	<b>2</b>	<b>---</b>	<b>440,321</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
<b>Lyon</b>														
Landfill	2,684,425	4,903,539	(2,219,114)	55,537	---	(2,163,577)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,684,425</b>	<b>4,903,539</b>	<b>(2,219,114)</b>	<b>55,537</b>	<b>---</b>	<b>(2,163,577)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mahnomen</b>														
Health Center [29]	8,087,333	8,972,706	(885,373)	536,258	183,763	(532,878)	---	---	---	---	86,111	---	36,977	116,435
<b>Total</b>	<b>8,087,333</b>	<b>8,972,706</b>	<b>(885,373)</b>	<b>536,258</b>	<b>183,763</b>	<b>(532,878)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>86,111</b>	<b>---</b>	<b>36,977</b>	<b>116,435</b>
<b>McLeod</b>														
Housing and Redevelopment Authority [13][29]	503,402	690,718	(187,316)	387,056	160,027	39,713	---	386,911	---	---	9,898	---	160,027	151,347
<b>Total</b>	<b>503,402</b>	<b>690,718</b>	<b>(187,316)</b>	<b>387,056</b>	<b>160,027</b>	<b>39,713</b>	<b>---</b>	<b>386,911</b>	<b>---</b>	<b>---</b>	<b>9,898</b>	<b>---</b>	<b>160,027</b>	<b>151,347</b>
<b>Meeker</b>														
Economic Development Authority [29]	727,763	561,331	166,432	3,938	141,070	29,300	---	---	---	---	---	---	138,826	172,082
Housing and Redevelopment Authority General [13][29]	6,000	7,308	(1,308)	2	---	(1,306)	---	---	---	---	---	---	---	---
Housing Choice Vouchers [13][29]	264	181,218	(180,954)	180,773	---	(181)	---	180,760	---	---	---	---	---	---
Low Rent Public Housing [13][29]	94,448	190,385	(95,937)	47,253	---	(48,684)	---	47,180	---	(20,000)	9,790	---	---	---
Meeker Memorial Hospital	31,902,563	27,937,296	3,965,267	401,998	1,369,918	2,997,347	---	11,434	---	---	816,279	---	1,369,918	545,000
Public Housing Capital Fund Program [13][29]	---	---	---	20,000	---	20,000	---	20,000	---	20,000	---	---	---	---
<b>Total</b>	<b>32,731,038</b>	<b>28,877,538</b>	<b>3,853,500</b>	<b>653,964</b>	<b>1,510,988</b>	<b>2,996,476</b>	<b>---</b>	<b>259,374</b>	<b>---</b>	<b>---</b>	<b>826,069</b>	<b>---</b>	<b>1,508,744</b>	<b>717,082</b>
<b>Morrison</b>														
Housing Choice Vouchers [29]	26,143	534,284	(508,141)	495,360	---	(12,781)	---	495,360	---	---	---	---	---	---
State/Local [29]	55,008	104,615	(49,607)	73,490	5,453	18,430	---	---	73,490	---	---	---	5,453	15,605
<b>Total</b>	<b>81,151</b>	<b>638,899</b>	<b>(557,748)</b>	<b>568,850</b>	<b>5,453</b>	<b>5,649</b>	<b>---</b>	<b>495,360</b>	<b>73,490</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,453</b>	<b>15,605</b>
<b>Mower</b>														
Colonial Manor [14][29]	18,560	32,309	(13,749)	19,826	22	6,055	---	19,679	---	---	---	---	22	3,422
Minnesota Housing Finance Agency [14][29]	87,239	167,757	(80,518)	79,160	18,181	(19,539)	---	71,771	---	---	35,134	---	18,181	41,862
Owned Public Housing Program [14][29]	80,441	197,608	(117,167)	60,197	---	(56,970)	---	60,190	---	---	88,970	---	---	---
Rural Housing Service [14][29]	114,182	294,551	(180,369)	100,090	---	(80,279)	---	98,989	---	---	38,782	---	---	---

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**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments	
Section 8 Existing Housing Assistance Program [14][29]	---	118,820	(118,820)	120,305	---	1,485	---	120,304	---	---	---	---	---	---	---
<b>Total</b>	<b>300,422</b>	<b>811,045</b>	<b>(510,623)</b>	<b>379,578</b>	<b>18,203</b>	<b>(149,248)</b>	<b>---</b>	<b>370,933</b>	<b>---</b>	<b>---</b>	<b>162,886</b>	<b>---</b>	<b>18,203</b>	<b>45,284</b>	
<b>Murray</b>															
Congregate Housing	176,919	198,908	(21,989)	---	18,022	(40,011)	---	---	---	6	---	---	16,431	105,000	
Hospital	15,917,539	16,462,868	(545,329)	142,709	174,133	(576,753)	---	---	---	---	312,643	51,674	174,133	676,746	
Shetek Area Water and Sewer Commission [29]	367,308	645,043	(277,735)	20,567	235,391	(492,559)	---	---	---	---	---	---	234,446	724,743	
<b>Total</b>	<b>16,461,766</b>	<b>17,306,819</b>	<b>(845,053)</b>	<b>163,276</b>	<b>427,546</b>	<b>(1,109,323)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6</b>	<b>312,643</b>	<b>51,674</b>	<b>425,010</b>	<b>1,506,489</b>	
<b>Olmsted</b>															
Communications	1,194,430	1,100,255	94,175	5,666	---	99,841	---	---	---	---	54,626	---	---	---	
Sanitary Sewer	93,315	86,321	6,994	(2,443)	17,935	(13,384)	---	---	---	---	---	---	---	---	
Waste Management	22,198,510	19,396,040	2,802,470	794,777	2,376,734	1,220,513	---	191,941	502,610	---	405,775	---	2,375,135	57,465,000	
<b>Total</b>	<b>23,486,255</b>	<b>20,582,616</b>	<b>2,903,639</b>	<b>798,000</b>	<b>2,394,669</b>	<b>1,306,970</b>	<b>---</b>	<b>191,941</b>	<b>502,610</b>	<b>---</b>	<b>460,401</b>	<b>---</b>	<b>2,375,135</b>	<b>57,465,000</b>	
<b>Otter Tail</b>															
Prairie Lakes Municipal Solid Waste Authority [29]	5,563,727	5,925,471	(361,744)	---	1,014,481	(1,376,225)	---	---	---	---	1,526,226	2,788,620	1,014,481	1,550,928	
Waste Management	6,654,219	7,365,928	(711,709)	225,049	4,056	(490,716)	---	---	212,795	---	740,664	---	---	---	
<b>Total</b>	<b>12,217,946</b>	<b>13,291,399</b>	<b>(1,073,453)</b>	<b>225,049</b>	<b>1,018,537</b>	<b>(1,866,941)</b>	<b>---</b>	<b>---</b>	<b>212,795</b>	<b>---</b>	<b>2,266,890</b>	<b>2,788,620</b>	<b>1,014,481</b>	<b>1,550,928</b>	
<b>Pipestone</b>															
Medical Center [13]	26,122,713	26,253,282	(130,569)	953,937	797,972	25,396	---	---	---	(231,577)	6,446,107	25,065,000	---	409,036	
<b>Total</b>	<b>26,122,713</b>	<b>26,253,282</b>	<b>(130,569)</b>	<b>953,937</b>	<b>797,972</b>	<b>25,396</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(231,577)</b>	<b>6,446,107</b>	<b>25,065,000</b>	<b>---</b>	<b>409,036</b>	
<b>Polk</b>															
Landfill	4,436,667	139,198	4,297,469	7,831	---	4,305,300	---	---	413	---	---	---	---	---	
Resource Recovery	2,801,000	3,581,867	(780,867)	5,148	---	(775,719)	---	---	4,752	---	---	---	---	---	
<b>Total</b>	<b>7,237,667</b>	<b>3,721,065</b>	<b>3,516,602</b>	<b>12,979</b>	<b>---</b>	<b>3,529,581</b>	<b>---</b>	<b>---</b>	<b>5,165</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Pope</b>															
Housing and Redevelopment Authority [29]	---	186,134	(186,134)	505,922	344,293	(24,505)	268,408	---	9,174	---	---	150,000	195,165	240,000	
<b>Total</b>	<b>---</b>	<b>186,134</b>	<b>(186,134)</b>	<b>505,922</b>	<b>344,293</b>	<b>(24,505)</b>	<b>268,408</b>	<b>---</b>	<b>9,174</b>	<b>---</b>	<b>---</b>	<b>150,000</b>	<b>195,165</b>	<b>240,000</b>	

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**Table 3**  
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**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
<b>Ramsey</b>														
Lake Owasso Residence	8,512,694	9,444,886	(932,192)	40,524	75,042	(966,710)	---	---	19,968	(1,354,448)	21,648	---	72,031	245,000
Law Enforcement Services	6,839,231	6,804,427	34,804	250,546	---	285,350	---	---	250,546	---	224,219	---	---	---
Ponds at Battle Creek	508,564	540,013	(31,449)	34,818	66,217	(62,848)	---	---	---	(2,594,063)	---	---	66,217	1,510,000
Ramsey County Care Center	14,615,054	17,078,149	(2,463,095)	81,417	101,953	(2,483,631)	---	---	33,778	(1,433,240)	103,286	---	74,290	95,000
Vadnais Sports Center	1,605,987	1,274,327	331,660	---	---	331,660	---	---	---	---	65,823	---	---	---
<b>Total</b>	<b>32,081,530</b>	<b>35,141,802</b>	<b>(3,060,272)</b>	<b>407,305</b>	<b>243,212</b>	<b>(2,896,179)</b>	<b>---</b>	<b>---</b>	<b>304,292</b>	<b>(5,381,751)</b>	<b>414,976</b>	<b>---</b>	<b>212,538</b>	<b>1,850,000</b>
<b>Renville</b>														
Housing and Redevelopment Authority [29]	67,743	654,589	(586,846)	811,334	131,103	93,385	267,755	390,202	64,897	---	14,825	---	54,439	75,000
Renville County Hospital and Clinics	23,502,968	22,608,449	894,519	429,946	660,188	664,277	---	---	---	---	18,433,854	11,534,416	160,188	40,797
Solid Waste	531,851	996,324	(464,473)	890,693	---	426,220	---	---	71,655	---	---	---	---	---
<b>Total</b>	<b>24,102,562</b>	<b>24,259,362</b>	<b>(156,800)</b>	<b>2,131,973</b>	<b>791,291</b>	<b>1,183,882</b>	<b>267,755</b>	<b>390,202</b>	<b>136,552</b>	<b>---</b>	<b>18,448,679</b>	<b>11,534,416</b>	<b>214,627</b>	<b>115,797</b>
<b>Rice</b>														
Environmental Services	3,014,718	4,281,077	(1,266,359)	1,707,834	---	441,475	---	---	327,040	150,000	627,251	---	---	---
Roberds Lake	90,229	114,673	(24,444)	2,107,909	---	2,083,465	---	---	357,357	---	218,791	68,277	21,849	282,000
<b>Total</b>	<b>3,104,947</b>	<b>4,395,750</b>	<b>(1,290,803)</b>	<b>3,815,743</b>	<b>---</b>	<b>2,524,940</b>	<b>---</b>	<b>---</b>	<b>684,397</b>	<b>150,000</b>	<b>846,042</b>	<b>68,277</b>	<b>21,849</b>	<b>282,000</b>
<b>Rock</b>														
Rock County Rural Water District [29]	963,349	820,316	143,033	17,740	228,837	(68,064)	---	---	611	---	3,641,087	2,451,064	58,713	111,000
<b>Total</b>	<b>963,349</b>	<b>820,316</b>	<b>143,033</b>	<b>17,740</b>	<b>228,837</b>	<b>(68,064)</b>	<b>---</b>	<b>---</b>	<b>611</b>	<b>---</b>	<b>3,641,087</b>	<b>2,451,064</b>	<b>58,713</b>	<b>111,000</b>
<b>Saint Louis</b>														
Plat Books	15,783	9,024	6,759	---	---	6,759	---	---	---	---	---	---	---	---
Solid Waste Management	6,394,661	7,649,033	(1,254,372)	815,788	---	(438,584)	246,261	---	372,087	(224,784)	---	---	---	---
<b>Total</b>	<b>6,410,444</b>	<b>7,658,057</b>	<b>(1,247,613)</b>	<b>815,788</b>	<b>---</b>	<b>(431,825)</b>	<b>246,261</b>	<b>---</b>	<b>372,087</b>	<b>(224,784)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Scott</b>														
Community Development Agency [29]	6,509,325	10,194,207	(3,684,882)	6,635,064	1,825,245	1,124,937	2,545,553	3,441,903	---	---	2,429,515	7,845,112	1,720,023	1,623,748
<b>Total</b>	<b>6,509,325</b>	<b>10,194,207</b>	<b>(3,684,882)</b>	<b>6,635,064</b>	<b>1,825,245</b>	<b>1,124,937</b>	<b>2,545,553</b>	<b>3,441,903</b>	<b>---</b>	<b>---</b>	<b>2,429,515</b>	<b>7,845,112</b>	<b>1,720,023</b>	<b>1,623,748</b>

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
<b>Sherburne</b>														
Justice Center	14,205,334	12,566,339	1,638,995	---	---	1,638,995	---	---	---	1,873,329	---	---	---	---
<b>Total</b>	<b>14,205,334</b>	<b>12,566,339</b>	<b>1,638,995</b>	<b>---</b>	<b>---</b>	<b>1,638,995</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,873,329</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Sibley</b>														
Sibley Estates	183,069	283,991	(100,922)	137,120	101	36,097	---	137,056	---	---	11,193	---	101	---
<b>Total</b>	<b>183,069</b>	<b>283,991</b>	<b>(100,922)</b>	<b>137,120</b>	<b>101</b>	<b>36,097</b>	<b>---</b>	<b>137,056</b>	<b>---</b>	<b>---</b>	<b>11,193</b>	<b>---</b>	<b>101</b>	<b>---</b>
<b>Stearns</b>														
Public Housing [13][29]	53,917	144,278	(90,361)	70,970	---	(19,391)	---	70,683	---	---	---	---	---	---
Rental Properties [13][29]	317,079	287,011	30,068	25,422	92,551	(37,061)	---	---	22,710	---	---	1,381,488	92,551	1,423,230
Section 8 Housing [13][29]	6,853	1,035,191	(1,028,338)	839,224	---	(189,114)	---	839,171	---	(72,346)	---	---	---	---
The Bell [13][29]	33,297	86,860	(53,563)	33,675	7,706	(27,594)	---	33,657	---	---	---	---	7,706	28,784
<b>Total</b>	<b>411,146</b>	<b>1,553,340</b>	<b>(1,142,194)</b>	<b>969,291</b>	<b>100,257</b>	<b>(273,160)</b>	<b>---</b>	<b>943,511</b>	<b>22,710</b>	<b>(72,346)</b>	<b>---</b>	<b>1,381,488</b>	<b>100,257</b>	<b>1,452,014</b>
<b>Steele</b>														
Four Seasons Civic Center	389,325	656,943	(267,618)	100,058	---	(167,560)	---	---	---	(2,314,000)	50,071	---	---	---
Solid Waste	2,287,426	642,751	1,644,675	18,956	---	1,663,631	---	---	---	---	565,385	---	---	---
<b>Total</b>	<b>2,676,751</b>	<b>1,299,694</b>	<b>1,377,057</b>	<b>119,014</b>	<b>---</b>	<b>1,496,071</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(2,314,000)</b>	<b>615,456</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Stevens</b>														
7th Street Rental [29]	1,800	907	893	74,327	---	75,220	---	---	---	43,749	---	---	---	17,993
Bond Fund [29]	293,609	---	293,609	---	293,609	---	---	---	---	---	---	---	293,609	285,000
General - Minnesota Housing Finance Agency [29]	34,251	144,352	(110,101)	214,676	---	104,575	---	211,873	---	(23,749)	---	---	---	---
Housing Choice Vouchers [29]	4,252	468,219	(463,967)	434,797	---	(29,170)	---	434,796	---	(20,000)	---	---	---	---
Morris Donnelly - Small Cities Development Program [29]	260	---	260	22,274	---	22,534	---	22,274	---	---	---	---	---	---
Security Deposit Loan [29]	4,928	---	4,928	60	3,285	1,703	---	---	---	---	---	---	---	---
Small Cities Development Program - Chokio Alberta [29]	24,459	23,662	797	---	---	797	---	---	---	---	---	---	---	---
Wildwood Apartments [29]	93,700	62,932	30,768	4	18,289	12,483	---	---	---	---	---	---	6,478	33,768
MORR Installment Loans [29]	16,481	46	16,435	168	6,902	9,701	---	---	---	---	---	---	---	---
<b>Total</b>	<b>473,740</b>	<b>700,118</b>	<b>(226,378)</b>	<b>746,306</b>	<b>322,085</b>	<b>197,843</b>	<b>---</b>	<b>668,943</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>300,087</b>	<b>336,761</b>

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

**Table 3**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2015**

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
<b>Swift</b>														
Housing and Redevelopment Authority [13][29]	645,316	637,213	8,103	497,599	362,164	143,538	---	244,512	---	---	---	---	55,348	115,000
Swift County - Benson Hospital [29]	12,683,281	13,214,823	(531,542)	455,366	287,967	(364,143)	---	---	---	---	127,896	---	287,967	435,511
<b>Total</b>	<b>13,328,597</b>	<b>13,852,036</b>	<b>(523,439)</b>	<b>952,965</b>	<b>650,131</b>	<b>(220,605)</b>	<b>---</b>	<b>244,512</b>	<b>---</b>	<b>---</b>	<b>127,896</b>	<b>---</b>	<b>343,315</b>	<b>550,511</b>
<b>Todd</b>														
Solid Waste	1,657,416	1,627,257	30,159	74,265	22,582	81,842	---	---	---	(30,000)	94,893	---	---	---
<b>Total</b>	<b>1,657,416</b>	<b>1,627,257</b>	<b>30,159</b>	<b>74,265</b>	<b>22,582</b>	<b>81,842</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,000)</b>	<b>94,893</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Traverse</b>														
Prairieview Place	---	49,221	(49,221)	97,029	53,896	(6,088)	---	---	---	---	---	---	53,896	50,000
Traverse Care Center	16,869	319,894	(303,025)	221,436	60,982	(142,571)	---	---	---	---	---	---	60,982	155,000
<b>Total</b>	<b>16,869</b>	<b>369,115</b>	<b>(352,246)</b>	<b>318,465</b>	<b>114,878</b>	<b>(148,659)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>114,878</b>	<b>205,000</b>
<b>Wabasha</b>														
Reads Landing Sanitary Sewer District [29]	67,146	88,365	(21,219)	14	3,834	(25,039)	---	---	---	---	---	---	3,834	1,557
<b>Total</b>	<b>67,146</b>	<b>88,365</b>	<b>(21,219)</b>	<b>14</b>	<b>3,834</b>	<b>(25,039)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,834</b>	<b>1,557</b>
<b>Washington</b>														
Briar Pond LLC [29]	2,166,338	1,342,623	823,715	36,258	433,017	426,956	26,621	8,749	---	---	---	---	378,413	188,825
Family Housing Fund [29]	2,615,355	1,957,142	658,213	879,688	542,158	995,743	354,076	177,869	---	(578,962)	953,407	---	529,121	963,658
Managing Member Partnership [29]	54,843	2	54,841	181,728	188,103	48,466	---	---	---	(1,312,434)	---	11,720,937	133,260	---
Public Housing Fund [29]	651,343	885,557	(234,214)	114,924	42,004	(161,294)	107,698	---	---	(15,182)	16,994	---	373	443
Senior Housing Fund [29]	3,589,368	2,681,652	907,716	883,954	773,419	1,018,251	174,030	203,930	---	431,025	102,665	---	661,678	1,071,197
<b>Total</b>	<b>9,077,247</b>	<b>6,866,976</b>	<b>2,210,271</b>	<b>2,096,552</b>	<b>1,978,701</b>	<b>2,328,122</b>	<b>662,425</b>	<b>390,548</b>	<b>---</b>	<b>(1,475,553)</b>	<b>1,073,066</b>	<b>11,720,937</b>	<b>1,702,845</b>	<b>2,224,123</b>
<b>State Totals</b>	<b>\$1,726,758,287</b>	<b>\$1,716,429,531</b>	<b>\$10,328,756</b>	<b>\$85,677,624</b>	<b>\$48,351,343</b>	<b>\$47,655,037</b>	<b>\$5,378,481</b>	<b>\$56,513,537</b>	<b>\$28,959,816</b>	<b>(\$11,241,823)</b>	<b>\$137,005,153</b>	<b>\$154,514,922</b>	<b>\$20,368,551</b>	<b>\$98,394,817</b>

\*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

## **ENTERPRISE FUND FOOTNOTES**

- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [25] The operations were transferred to the governmental funds.
- [29] Discretely presented component unit.

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## **OUTSTANDING INDEBTEDNESS TABLE**

**Table 4**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 2015**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	15,715	\$-	\$-	\$-	\$-	\$-	\$-	\$253,495	\$1,056,661	
Anoka	344,838	166,675,000	-	22,275,000	-	-	188,950,000	4,612,341	9,565,039	
Becker	33,567	4,325,000	-	-	-	-	4,325,000	3,467,549	2,168,482	
Beltrami	45,873	9,800,000	-	-	3,570,000	-	13,370,000	9,670,000	2,081,358	
Benton	39,739	11,800,000	-	-	-	-	11,800,000	2,080,000	2,393,626	
Big Stone	5,054	4,730,000	-	-	-	-	4,730,000	-	633,192	
Blue Earth	66,179	-	5,079,000	-	12,815,000	-	17,894,000	-	2,321,890	
Brown	25,434	-	-	-	-	-	-	471,207	1,642,361	
Carlton	35,635	12,230,000	-	-	-	-	12,230,000	3,240,000	3,226,033	
Carver	98,798	24,650,000	-	24,645,000	-	-	49,295,000	-	5,133,691	
Cass	28,718	-	-	-	-	-	-	751,889	3,791,991	
Chippewa	12,117	-	-	-	-	-	-	572,560	638,232	
Chisago	54,332	43,835,000	-	-	66,523	-	43,901,523	-	4,237,953	
Clay	62,181	15,460,000	765,000	-	-	-	16,225,000	50,015	3,111,638	
Clearwater	8,802	-	85,000	-	-	-	85,000	-	817,548	
Cook	5,219	2,770,000	-	16,845,000	-	-	19,615,000	360,000	560,463	
Cottonwood	11,575	-	610,000	-	-	-	610,000	610,000	618,587	
Crow Wing	63,481	22,102,500	-	-	-	-	22,102,500	22,102,500	2,792,302	
Dakota	414,490	23,420,000	-	115,400,000	-	-	138,820,000	47,445,000	18,292,191	
Dodge	20,378	12,170,000	-	-	-	-	12,170,000	-	886,691	
Douglas	37,103	29,045,000	-	15,510,000	39,124,107	-	83,679,107	3,210,000	6,189,820	
Faribault	13,945	8,530,000	400,000	337,000	-	-	9,267,000	7,510,000	1,034,059	
Fillmore	20,826	2,090,000	-	-	-	-	2,090,000	2,090,000	1,244,089	
Freeborn	30,642	16,230,000	3,420,000	-	-	-	19,650,000	13,670,000	1,595,951	
Goodhue	46,611	23,120,000	-	20,154	-	-	23,140,154	-	4,456,419	
Grant	5,872	3,665,000	1,855,000	-	790,000	-	6,310,000	-	388,161	
Hennepin	1,221,703	732,230,000	-	87,755,000	242,530,000	-	1,062,515,000	-	92,923,757	
Houston	18,788	15,980,000	-	-	-	-	15,980,000	-	1,080,553	
Hubbard	20,679	8,765,000	-	13,405,000	-	-	22,170,000	7,050,000	1,393,983	
Isanti	38,521	5,540,000	-	-	-	-	5,540,000	2,540,000	1,719,685	
Itasca	45,658	16,645,000	-	5,565,000	-	-	22,210,000	5,285,000	5,949,966	
Jackson	10,113	16,000,000	3,070,000	3,945,000	-	-	23,015,000	1,375,000	573,716	
Kanabec	15,908	19,270,000	-	2,085,000	8,905,000	-	30,260,000	10,460,000	2,385,488	
Kandiyohi	42,510	12,390,000	15,650,000	-	1,054,595	-	29,094,595	12,015,000	4,234,168	
Kittson	4,422	-	-	750,000	-	-	750,000	750,000	513,413	
Koochiching	12,889	-	-	-	-	-	-	-	508,848	
Lac qui Parle	6,866	-	308,000	-	-	-	308,000	-	359,697	
Lake	10,634	2,130,000	-	680,000	-	-	2,810,000	2,130,000	1,444,934	
Lake of the Woods	3,925	-	-	-	-	-	-	-	221,714	
Le Sueur	27,704	19,995,000	-	-	-	-	19,995,000	-	1,287,469	
Lincoln	5,770	5,320,000	-	-	-	-	5,320,000	950,000	187,772	
Lyon	25,776	14,600,000	2,750,000	-	-	-	17,350,000	140,000	614,690	
Mahnomen	5,456	-	-	-	440,000	-	440,000	-	310,647	
Marshall	9,417	-	-	-	-	-	-	-	866,649	
Martin	20,122	5,900,000	-	-	-	-	5,900,000	1,670,000	601,193	
McLeod	35,930	9,785,000	-	-	3,133,283	-	12,918,283	-	1,311,929	
Meeker	23,110	3,290,000	-	-	27,329,568	-	30,619,568	3,290,000	1,874,610	



**Table 4**  
**Outstanding Indebtedness of Counties**  
**For the Year Ended December 31, 2015**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Mille Lacs	25,788	13,690,000	-	-	495,000	-	14,185,000	6,510,000	-	2,017,647
Morrison	32,786	6,075,000	-	-	-	-	6,075,000	2,110,000	1,003,128	1,730,201
Mower	39,181	17,285,000	-	-	-	-	17,285,000	-	1,828,045	1,231,823
Murray	8,418	1,415,000	465,000	6,130,000	5,168,796	-	13,178,796	3,810,000	6,484,771	657,486
Nicollet	33,432	16,595,000	410,000	-	-	-	17,005,000	910,000	1,998,111	1,928,941
Nobles	21,743	4,755,000	-	-	2,800,000	-	7,555,000	7,555,000	601,378	1,234,858
Norman	6,666	-	208,300	-	-	-	208,300	-	-	367,417
Olmsted	151,388	132,585,000	-	23,765,000	-	-	156,350,000	82,470,000	510,000	10,940,111
Otter Tail	57,679	10,240,000	-	-	34,875,000	-	45,115,000	125,000	1,113,147	5,639,614
Pennington	14,206	540,000	945,000	-	-	-	1,485,000	540,000	628,000	693,454
Pine	29,107	39,480,000	-	-	-	-	39,480,000	13,430,000	389,089	1,320,327
Pipestone	9,281	1,350,000	-	-	25,065,000	-	26,415,000	1,350,000	1,080,439	239,828
Polk	31,529	26,645,000	-	-	-	-	26,645,000	14,695,000	-	1,490,382
Pope	11,016	3,745,000	-	-	2,970,000	-	6,715,000	-	3,761,047	448,963
Ramsey	533,677	203,250,000	-	-	-	-	203,250,000	59,880,000	14,537,001	37,828,253
Red Lake	4,039	-	-	-	-	-	-	-	-	204,506
Redwood	15,486	7,440,000	-	-	-	-	7,440,000	-	292,038	796,760
Renville	14,965	14,935,000	-	-	21,183,110	-	36,118,110	5,670,000	1,730,564	2,175,099
Rice	65,420	22,595,000	-	-	-	-	22,595,000	-	2,354,627	1,903,050
Rock	9,601	7,095,000	470,000	2,445,000	-	-	10,010,000	-	1,298,396	367,490
Roseau	15,771	4,435,000	-	-	-	-	4,435,000	4,435,000	-	898,104
Saint Louis	200,381	88,290,000	-	-	-	-	88,290,000	19,188,509	3,813,780	32,477,282
Scott	140,898	78,735,000	-	-	47,340,000	-	126,075,000	19,475,000	6,069,366	5,360,560
Sherburne	91,895	12,910,000	-	-	-	-	12,910,000	-	-	5,177,401
Sibley	14,884	1,360,000	440,000	-	-	-	1,800,000	1,800,000	1,856,845	1,010,991
Stearns	154,446	21,195,000	-	-	4,615,000	-	25,810,000	1,420,000	966,913	8,039,481
Steele	36,708	11,990,000	-	-	2,930,000	-	14,920,000	14,920,000	1,015,643	1,247,431
Stevens	9,804	-	1,980,000	-	6,580,000	-	8,560,000	-	6,523,335	507,474
Swift	9,361	-	-	-	11,175,000	-	11,175,000	11,175,000	1,865,412	961,716
Todd	24,255	4,720,000	-	-	-	-	4,720,000	880,000	35,805	2,189,515
Traverse	3,405	4,895,000	-	2,875,000	-	-	7,770,000	5,995,000	30,305	288,433
Wabasha	21,265	10,465,000	-	86,072	-	-	10,551,072	-	5,601,288	1,353,937
Wadena	13,879	995,000	-	-	-	-	995,000	-	-	660,451
Waseca	18,988	-	2,145,000	-	-	1,590,000	3,735,000	-	-	821,059
Washington	251,015	163,550,000	-	-	46,205,000	-	209,755,000	60,305,000	16,312,362	8,942,660
Watonwan	10,995	2,975,000	-	-	-	-	2,975,000	1,605,000	981,264	814,964
Wilkin	6,421	1,745,000	-	-	-	-	1,745,000	1,745,000	-	305,349
Winona	51,128	3,870,000	-	-	-	-	3,870,000	2,375,000	71,205	1,977,855
Wright	131,361	55,945,000	-	-	-	-	55,945,000	3,025,000	2,789,962	3,222,459
Yellow Medicine	9,945	8,095,000	-	-	-	-	8,095,000	-	815,351	655,638
<b>Total</b>	<b>5,485,238</b>	<b>\$2,330,372,500</b>	<b>\$41,055,300</b>	<b>\$344,518,226</b>	<b>\$551,159,982</b>	<b>\$1,590,000</b>	<b>\$3,268,696,008</b>	<b>\$582,566,009</b>	<b>\$235,778,048</b>	<b>\$351,372,279</b>

Footnotes:

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

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

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

**Table 5**  
**Unrestricted Fund Balances in the General Fund and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County**

County	2014			2015			2014/2015 Percent Change	Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$7,765,132	\$15,758,104	\$23,523,236	\$7,315,955	\$16,300,090	\$23,616,045	0.4%	\$25,832,919	91.4%
Anoka	36,241,243	42,050,184	78,291,427	37,343,741	43,025,907	80,369,648	2.7%	223,178,615	36.0%
Becker	6,652,917	13,448,793	20,101,710	7,163,613	13,429,661	20,593,274	2.4%	39,161,701	52.6%
Beltrami	17,836,953	9,253,289	27,090,242	18,629,953	5,335,272	23,965,225	-11.5%	59,625,656	40.2%
Benton	10,293,087	7,988,448	18,281,535	9,515,669	8,008,521	17,524,190	-4.1%	30,785,680	56.9%
Big Stone	3,720,505	2,910,583	6,631,088	3,363,212	2,940,961	6,304,173	-4.9%	8,952,143	70.4%
Blue Earth	12,237,886	10,740,544	22,978,430	12,730,975	11,297,203	24,028,178	4.6%	62,077,926	38.7%
Brown	4,151,290	10,838,095	14,989,385	4,358,355	12,042,717	16,401,072	9.4%	26,191,336	62.6%
Carlton	10,027,069	10,490,930	20,517,999	11,631,896	11,428,422	23,060,318	12.4%	41,243,252	55.9%
Carver	20,025,896	11,808,894	31,834,790	20,817,071	12,354,747	33,171,818	4.2%	80,975,633	41.0%
Cass	21,478,821	18,861,101	40,339,922	22,628,780	16,457,504	39,086,284	-3.1%	41,357,305	94.5%
Chippewa	3,119,853	6,690,939	9,810,792	3,142,346	6,983,111	10,125,457	3.2%	14,871,368	68.1%
Chisago	20,963,902	10,054,393	31,018,295	20,474,511	9,855,982	30,330,493	-2.2%	42,899,654	70.7%
Clay	6,886,616	9,538,115	16,424,731	6,289,841	11,361,977	17,651,818	7.5%	43,849,772	40.3%
Clearwater	2,989,793	6,341,956	9,331,749	3,591,252	5,991,582	9,582,834	2.7%	14,688,495	65.2%
Cook	7,919,746	2,456,454	10,376,200	6,151,121	1,618,438	7,769,559	-25.1%	18,845,216	41.2%
Cottonwood	4,802,126	987,935	5,790,061	4,433,953	1,259,809	5,693,762	-1.7%	12,574,622	45.3%
Crow Wing	13,849,260	17,493,766	31,343,026	14,858,248	13,879,506	28,737,754	-8.3%	62,941,432	45.7%
Dakota	152,976,302	130,950,311	283,926,613	152,376,150	133,939,931	286,316,081	0.8%	253,953,073	112.7%
Dodge	8,080,392	5,782,746	13,863,138	8,431,627	6,915,668	15,347,295	10.7%	17,395,642	88.2%
Douglas	14,511,553	10,910,946	25,422,499	13,280,624	11,524,483	24,805,107	-2.4%	34,992,668	70.9%
Faribault	4,010,173	(1,110,747)	2,899,426	3,618,037	(1,494,461)	2,123,576	-26.8%	16,018,239	13.3%
Fillmore	774,381	4,467,601	5,241,982	2,562,719	2,621,606	5,184,325	-1.1%	18,708,262	27.7%
Freeborn	10,612,757	11,051,219	21,663,976	10,443,277	10,624,961	21,068,238	-2.7%	34,920,101	60.3%
Goodhue	16,776,879	12,664,464	29,441,343	17,079,928	13,859,618	30,939,546	5.1%	44,738,353	69.2%
Grant	1,540,663	3,758,372	5,299,035	1,761,232	3,606,683	5,367,915	1.3%	11,203,311	47.9%
Hennepin	180,064,175	185,971,038	366,035,213	177,905,896	167,233,245	345,139,141	-5.7%	1,235,548,721	27.9%
Houston	4,826,694	8,991,325	13,818,019	5,095,462	9,409,679	14,505,141	5.0%	19,092,949	76.0%
Hubbard	5,908,019	9,824,302	15,732,321	4,579,676	11,647,400	16,227,076	3.1%	27,043,125	60.0%
Isanti	1,923,210	5,396,579	7,319,789	2,341,629	5,814,173	8,155,802	11.4%	31,685,775	25.7%
Itasca	2,088,513	26,653,223	28,741,736	2,850,120	22,626,176	25,476,296	-11.4%	68,523,292	37.2%
Jackson	7,018,281	3,569,879	10,588,160	6,806,199	4,130,429	10,936,628	3.3%	15,776,626	69.3%
Kanabec	2,907,476	7,714,286	10,621,762	3,094,520	6,334,192	9,428,712	-11.2%	19,193,413	49.1%
Kandiyohi	12,352,065	21,281,957	33,634,022	14,130,251	23,118,283	37,248,534	10.7%	53,108,767	70.1%
Kittson	3,635,915	853,489	4,489,404	4,171,168	1,400,799	5,571,967	24.1%	8,787,479	63.4%
Koochiching	5,413,349	10,441,621	15,854,970	5,097,545	7,832,564	12,930,109	-18.4%	19,318,460	66.9%
Lac qui Parle	1,514,125	4,299,428	5,813,553	1,511,890	6,173,366	7,685,256	32.2%	10,738,542	71.6%
Lake	12,661,058	8,427,319	21,088,377	14,675,019	11,070,141	25,745,160	22.1%	20,555,055	125.2%
Lake of the Woods	4,829,927	3,934,466	8,764,393	5,244,304	4,698,780	9,943,084	13.4%	8,838,724	112.5%
Le Sueur	4,749,292	5,264,109	10,013,401	5,186,166	6,027,162	11,213,328	12.0%	25,803,414	43.5%
Lincoln	3,841,056	2,496,529	6,337,585	2,860,914	2,358,754	5,219,668	-17.6%	9,288,273	56.2%
Lyon	9,663,926	3,348,084	13,012,010	10,211,136	3,155,837	13,366,973	2.7%	20,036,302	66.7%
Mahnomen	2,667,258	1,009,466	3,676,724	2,928,698	1,789,437	4,718,135	28.3%	10,996,095	42.9%
Marshall	2,274,239	5,621,333	7,895,572	1,920,868	6,222,161	8,143,029	3.1%	13,760,293	59.2%
Martin	6,215,348	2,263,874	8,479,222	6,825,747	2,738,810	9,564,557	12.8%	20,744,031	46.1%
McLeod	19,061,876	9,568,685	28,630,561	19,067,894	12,269,372	31,337,266	9.5%	33,315,070	94.1%

**Table 5**  
**Unrestricted Fund Balances in the General Fund and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by County**

County	2014			2015			2014/2015 Percent Change	Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Meeker	6,460,808	10,600,068	17,060,876	7,398,278	11,389,582	18,787,860	10.1%	27,472,963	68.4%
Mille Lacs	5,666,332	6,931,671	12,598,003	5,902,782	6,960,588	12,863,370	2.1%	28,285,660	45.5%
Morrison	7,927,105	10,174,944	18,102,049	8,596,040	11,232,291	19,828,331	9.5%	32,196,229	61.6%
Mower	24,514,149	9,875,387	34,389,536	26,588,356	12,056,365	38,644,721	12.4%	32,842,590	117.7%
Murray	4,122,754	2,580,091	6,702,845	3,317,104	2,989,682	6,306,786	-5.9%	12,331,875	51.1%
Nicollet	11,719,498	10,606,208	22,325,706	9,914,205	11,781,850	21,696,055	-2.8%	28,337,397	76.6%
Nobles	6,694,551	6,794,948	13,489,499	7,413,722	9,484,494	16,898,216	25.3%	21,792,574	77.5%
Norman	3,344,649	775,993	4,120,642	3,700,517	842,317	4,542,834	10.2%	9,178,081	49.5%
Olmsted	40,105,928	43,225,109	83,331,037	74,716,771	720,621	75,437,392	-9.5%	138,069,300	54.6%
Otter Tail	18,567,500	17,177,752	35,745,252	19,615,209	19,416,311	39,031,520	9.2%	57,589,092	67.8%
Pennington	4,428,716	5,568,713	9,997,429	5,009,965	4,627,299	9,637,264	-3.6%	14,444,290	66.7%
Pine	2,541,390	1,136,502	3,677,892	3,647,103	1,301,823	4,948,926	34.6%	28,158,514	17.6%
Pipestone	5,140,277	3,099,202	8,239,479	5,030,503	2,971,245	8,001,748	-2.9%	10,107,711	79.2%
Polk	22,440,638	7,503,809	29,944,447	11,600,287	5,675,404	17,275,691	-42.3%	45,065,838	38.3%
Pope	3,636,323	4,781,009	8,417,332	4,951,442	4,759,069	9,710,511	15.4%	12,902,818	75.3%
Ramsey	208,933,461	19,179,902	228,113,363	217,333,637	30,996,585	248,330,222	8.9%	523,642,167	47.4%
Red Lake	2,915,197	2,470,983	5,386,180	2,563,095	2,236,005	4,799,100	-10.9%	6,081,489	78.9%
Redwood	10,869,901	4,443,175	15,313,076	10,397,806	4,951,310	15,349,116	0.2%	15,140,316	101.4%
Renville	10,380,458	7,203,162	17,583,620	10,966,244	8,658,132	19,624,376	11.6%	24,995,953	78.5%
Rice	14,750,987	11,817,167	26,568,154	14,921,897	12,360,258	27,282,155	2.7%	42,893,085	63.6%
Rock	3,513,856	486,942	4,000,798	3,696,115	(307)	3,695,808	-7.6%	9,968,796	37.1%
Roseau	5,282,495	4,793,836	10,076,331	5,501,820	4,516,737	10,018,557	-0.6%	16,095,364	62.2%
Saint Louis	59,846,008	59,285,334	119,131,342	61,952,001	55,393,095	117,345,096	-1.5%	225,537,649	52.0%
Scott	29,441,681	14,157,929	43,599,610	31,938,606	1,086,879	33,025,485	-24.3%	92,920,425	35.5%
Sherburne	23,685,419	20,955,480	44,640,899	25,893,512	22,330,976	48,224,488	8.0%	63,214,159	76.3%
Sibley	6,098,388	8,513,225	14,611,613	6,013,841	9,763,219	15,777,060	8.0%	21,405,783	73.7%
Stearns	27,750,422	17,332,115	45,082,537	31,664,617	19,729,878	51,394,495	14.0%	114,796,180	44.8%
Steele	8,998,332	10,873,050	19,871,382	12,098,197	7,733,851	19,832,048	-0.2%	31,552,454	62.9%
Stevens	3,211,837	4,476,959	7,688,796	3,336,623	4,303,408	7,640,031	-0.6%	10,815,209	70.6%
Swift	752,748	6,134,881	6,887,629	1,929,015	6,174,270	8,103,285	17.6%	15,426,617	52.5%
Todd	1,629,081	6,251,933	7,881,014	2,377,267	7,197,891	9,575,158	21.5%	22,485,718	42.6%
Traverse	3,113,937	2,673,104	5,787,041	3,448,167	1,162,439	4,610,606	-20.3%	10,033,392	46.0%
Wabasha	10,283,846	1,444,739	11,728,585	10,298,575	4,002,220	14,300,795	21.9%	20,664,121	69.2%
Wadena	3,368,884	6,434,745	9,803,629	3,900,885	6,748,354	10,649,239	8.6%	17,084,554	62.3%
Waseca	6,319,024	5,515,216	11,834,240	6,687,572	5,075,035	11,762,607	-0.6%	16,998,778	69.2%
Washington	73,203,458	936,247	74,139,705	71,444,206	849,231	72,293,437	-2.5%	155,266,760	46.6%
Watsonwan	4,783,155	5,125,742	9,908,897	4,854,284	3,686,432	8,540,716	-13.8%	18,376,593	46.5%
Wilkin	2,104,942	6,850,340	8,955,282	2,023,433	6,944,448	8,967,881	0.1%	11,146,453	80.5%
Winona	13,087,985	5,360,125	18,448,110	13,360,769	4,916,461	18,277,230	-0.9%	34,776,413	52.6%
Wright	33,410,705	17,164,101	50,574,806	33,714,690	18,416,140	52,130,830	3.1%	80,883,240	64.5%
Yellow Medicine	3,447,769	7,620,195	11,067,964	3,537,888	7,204,104	10,741,992	-2.9%	14,901,305	72.1%
<b>Total</b>	<b>\$1,452,355,591</b>	<b>\$1,111,450,460</b>	<b>\$2,563,806,051</b>	<b>\$1,513,756,234</b>	<b>\$1,063,866,651</b>	<b>\$2,577,622,885</b>	<b>0.5%</b>	<b>\$5,070,014,685</b>	<b>50.8%</b>

**Table 6**  
**Unrestricted Fund Balances in the General Fund and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

County	2014			2015			2014/2015 Percent Change	Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Faribault	\$4,010,173	(\$1,110,747)	\$2,899,426	\$3,618,037	(\$1,494,461)	\$2,123,576	-26.8%	\$16,018,239	13.3%
Pine	2,541,390	1,136,502	3,677,892	3,647,103	1,301,823	4,948,926	34.6%	28,158,514	17.6%
Isanti	1,923,210	5,396,579	7,319,789	2,341,629	5,814,173	8,155,802	11.4%	31,685,775	25.7%
Fillmore	774,381	4,467,601	5,241,982	2,562,719	2,621,606	5,184,325	-1.1%	18,708,262	27.7%
Hennepin	180,064,175	185,971,038	366,035,213	177,905,896	167,233,245	345,139,141	-5.7%	1,235,548,721	27.9%
Scott	29,441,681	14,157,929	43,599,610	31,938,606	1,086,879	33,025,485	-24.3%	92,920,425	35.5%
Anoka	36,241,243	42,050,184	78,291,427	37,343,741	43,025,907	80,369,648	2.7%	223,178,615	36.0%
Rock	3,513,856	486,942	4,000,798	3,696,115	(307)	3,695,808	-7.6%	9,968,796	37.1%
Itasca	2,088,513	26,653,223	28,741,736	2,850,120	22,626,176	25,476,296	-11.4%	68,523,292	37.2%
Polk	22,440,638	7,503,809	29,944,447	11,600,287	5,675,404	17,275,691	-42.3%	45,065,838	38.3%
Blue Earth	12,237,886	10,740,544	22,978,430	12,730,975	11,297,203	24,028,178	4.6%	62,077,926	38.7%
Beltrami	17,836,953	9,253,289	27,090,242	18,629,953	5,335,272	23,965,225	-11.5%	59,625,656	40.2%
Clay	6,886,616	9,538,115	16,424,731	6,289,841	11,361,977	17,651,818	7.5%	43,849,772	40.3%
Carver	20,025,896	11,808,894	31,834,790	20,817,071	12,354,747	33,171,818	4.2%	80,975,633	41.0%
Cook	7,919,746	2,456,454	10,376,200	6,151,121	1,618,438	7,769,559	-25.1%	18,845,216	41.2%
Todd	1,629,081	6,251,933	7,881,014	2,377,267	7,197,891	9,575,158	21.5%	22,485,718	42.6%
Mahnomen	2,667,258	1,009,466	3,676,724	2,928,698	1,789,437	4,718,135	28.3%	10,996,095	42.9%
Le Sueur	4,749,292	5,264,109	10,013,401	5,186,166	6,027,162	11,213,328	12.0%	25,803,414	43.5%
Stearns	27,750,422	17,332,115	45,082,537	31,664,617	19,729,878	51,394,495	14.0%	114,796,180	44.8%
Cottonwood	4,802,126	987,935	5,790,061	4,433,953	1,259,809	5,693,762	-1.7%	12,574,622	45.3%
Mille Lacs	5,666,332	6,931,671	12,598,003	5,902,782	6,960,588	12,863,370	2.1%	28,285,660	45.5%
Crow Wing	13,849,260	17,493,766	31,343,026	14,858,248	13,879,506	28,737,754	-8.3%	62,941,432	45.7%
Traverse	3,113,937	2,673,104	5,787,041	3,448,167	1,162,439	4,610,606	-20.3%	10,033,392	46.0%
Martin	6,215,348	2,263,874	8,479,222	6,825,747	2,738,810	9,564,557	12.8%	20,744,031	46.1%
Watonwan	4,783,155	5,125,742	9,908,897	4,854,284	3,686,432	8,540,716	-13.8%	18,376,593	46.5%
Washington	73,203,458	936,247	74,139,705	71,444,206	849,231	72,293,437	-2.5%	155,266,760	46.6%
Ramsey	208,933,461	19,179,902	228,113,363	217,333,637	30,996,585	248,330,222	8.9%	523,642,167	47.4%
Grant	1,540,663	3,758,372	5,299,035	1,761,232	3,606,683	5,367,915	1.3%	11,203,311	47.9%
Kanabec	2,907,476	7,714,286	10,621,762	3,094,520	6,334,192	9,428,712	-11.2%	19,193,413	49.1%
Norman	3,344,649	775,993	4,120,642	3,700,517	842,317	4,542,834	10.2%	9,178,081	49.5%
Murray	4,122,754	2,580,091	6,702,845	3,317,104	2,989,682	6,306,786	-5.9%	12,331,875	51.1%
Saint Louis	59,846,008	59,285,334	119,131,342	61,952,001	55,393,095	117,345,096	-1.5%	225,537,649	52.0%
Swift	752,748	6,134,881	6,887,629	1,929,015	6,174,270	8,103,285	17.6%	15,426,617	52.5%
Winona	13,087,985	5,360,125	18,448,110	13,360,769	4,916,461	18,277,230	-0.9%	34,776,413	52.6%
Becker	6,652,917	13,448,793	20,101,710	7,163,613	13,429,661	20,593,274	2.4%	39,161,701	52.6%
Olmsted	40,105,928	43,225,109	83,331,037	74,716,771	720,621	75,437,392	-9.5%	138,069,300	54.6%
Carlton	10,027,069	10,490,930	20,517,999	11,631,896	11,428,422	23,060,318	12.4%	41,243,252	55.9%
Lincoln	3,841,056	2,496,529	6,337,585	2,496,914	2,358,754	5,219,668	-17.6%	9,288,273	56.2%
Benton	10,293,087	7,988,448	18,281,535	9,515,669	8,008,521	17,524,190	-4.1%	30,785,680	56.9%
Marshall	2,274,239	5,621,333	7,895,572	1,920,868	6,222,161	8,143,029	3.1%	13,760,293	59.2%
Hubbard	5,908,019	9,824,302	15,732,321	4,579,676	11,647,400	16,227,076	3.1%	27,043,125	60.0%
Freeborn	10,612,757	11,051,219	21,663,976	10,443,277	10,624,961	21,068,238	-2.7%	34,920,101	60.3%
Morrison	7,927,105	10,174,944	18,102,049	8,596,040	11,232,291	19,828,331	9.5%	32,196,229	61.6%
Roseau	5,282,495	4,793,836	10,076,331	5,501,820	4,516,737	10,018,557	-0.6%	16,095,364	62.2%
Wadena	3,368,884	6,434,745	9,803,629	3,900,885	6,748,354	10,649,239	8.6%	17,084,554	62.3%
Brown	4,151,290	10,838,095	14,989,385	4,358,355	12,042,717	16,401,072	9.4%	26,191,336	62.6%

**Table 6**  
**Unrestricted Fund Balances in the General Fund and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

County	2014			2015			2014/2015 Percent Change	Total Current Expenditures	2015 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Steele	8,998,332	10,873,050	19,871,382	12,098,197	7,733,851	19,832,048	-0.2%	31,552,454	62.9%
Kittson	3,635,915	853,489	4,489,404	4,171,168	1,400,799	5,571,967	24.1%	8,787,479	63.4%
Rice	14,750,987	11,817,167	26,568,154	14,921,897	12,360,258	27,282,155	2.7%	42,893,085	63.6%
Wright	33,410,705	17,164,101	50,574,806	33,714,690	18,416,140	52,130,830	3.1%	80,883,240	64.5%
Clearwater	2,989,793	6,341,956	9,331,749	3,591,252	5,991,582	9,582,834	2.7%	14,688,495	65.2%
Lyon	9,663,926	3,348,084	13,012,010	10,211,136	3,155,837	13,366,973	2.7%	20,036,302	66.7%
Pennington	4,428,716	5,568,713	9,997,429	5,009,965	4,627,299	9,637,264	-3.6%	14,444,290	66.7%
Koochiching	5,413,349	10,441,621	15,854,970	5,097,545	7,832,564	12,930,109	-18.4%	19,318,460	66.9%
Otter Tail	18,567,500	17,177,752	35,745,252	19,615,209	19,416,311	39,031,520	9.2%	57,589,092	67.8%
Chippewa	3,119,853	6,690,939	9,810,792	3,142,346	6,983,111	10,125,457	3.2%	14,871,368	68.1%
Meeker	6,460,808	10,600,068	17,060,876	7,398,278	11,389,582	18,787,860	10.1%	27,472,963	68.4%
Goodhue	16,776,879	12,664,464	29,441,343	17,079,928	13,859,618	30,939,546	5.1%	44,738,353	69.2%
Waseca	6,319,024	5,515,216	11,834,240	6,687,572	5,075,035	11,762,607	-0.6%	16,998,778	69.2%
Wabasha	10,283,846	1,444,739	11,728,585	10,298,575	4,002,220	14,300,795	21.9%	20,664,121	69.2%
Jackson	7,018,281	3,569,879	10,588,160	6,806,199	4,130,429	10,936,628	3.3%	15,776,626	69.3%
Kandiyohi	12,352,065	21,281,957	33,634,022	14,130,251	23,118,283	37,248,534	10.7%	53,108,767	70.1%
Big Stone	3,720,505	2,910,583	6,631,088	3,363,212	2,940,961	6,304,173	-4.9%	8,952,143	70.4%
Stevens	3,211,837	4,476,959	7,688,796	3,336,623	4,303,408	7,640,031	-0.6%	10,815,209	70.6%
Chisago	20,963,902	10,054,393	31,018,295	20,474,511	9,855,982	30,330,493	-2.2%	42,899,654	70.7%
Douglas	14,511,553	10,910,946	25,422,499	13,280,624	11,524,483	24,805,107	-2.4%	34,992,668	70.9%
Lac qui Parle	1,514,125	4,299,428	5,813,553	1,511,890	6,173,366	7,685,256	32.2%	10,738,542	71.6%
Yellow Medicine	3,447,769	7,620,195	11,067,964	3,537,888	7,204,104	10,741,992	-2.9%	14,901,305	72.1%
Sibley	6,098,388	8,513,225	14,611,613	6,013,841	9,763,219	15,777,060	8.0%	21,405,783	73.7%
Pope	3,636,323	4,781,009	8,417,332	4,951,442	4,759,069	9,710,511	15.4%	12,902,818	75.3%
Houston	4,826,694	8,991,325	13,818,019	5,095,462	9,409,679	14,505,141	5.0%	19,092,949	76.0%
Sherburne	23,685,419	20,955,480	44,640,899	25,893,512	22,330,976	48,224,488	8.0%	63,214,159	76.3%
Nicollet	11,719,498	10,606,208	22,325,706	9,914,205	11,781,850	21,696,055	-2.8%	28,337,397	76.6%
Nobles	6,694,551	6,794,948	13,489,499	7,413,722	9,484,494	16,898,216	25.3%	21,792,574	77.5%
Renville	10,380,458	7,203,162	17,583,620	10,966,244	8,658,132	19,624,376	11.6%	24,995,953	78.5%
Red Lake	2,915,197	2,470,983	5,386,180	2,563,095	2,236,005	4,799,100	-10.9%	6,081,489	78.9%
Pipestone	5,140,277	3,099,202	8,239,479	5,030,503	2,971,245	8,001,748	-2.9%	10,107,711	79.2%
Wilkin	2,104,942	6,850,340	8,955,282	2,023,433	6,944,448	8,967,881	0.1%	11,146,453	80.5%
Dodge	8,080,392	5,782,746	13,863,138	8,431,627	6,915,668	15,347,295	10.7%	17,395,642	88.2%
Aitkin	7,765,132	15,758,104	23,523,236	7,315,955	16,300,090	23,616,045	0.4%	25,832,919	91.4%
McLeod	19,061,876	9,568,685	28,630,561	19,067,894	12,269,372	31,337,266	9.5%	33,315,070	94.1%
Cass	21,478,821	18,861,101	40,339,922	22,628,780	16,457,504	39,086,284	-3.1%	41,357,305	94.5%
Redwood	10,869,901	4,443,175	15,313,076	10,397,806	4,951,310	15,349,116	0.2%	15,140,316	101.4%
Lake of the Woods	4,829,927	3,934,466	8,764,393	5,244,304	4,698,780	9,943,084	13.4%	8,838,724	112.5%
Dakota	152,976,302	130,950,311	283,926,613	152,376,150	133,939,931	286,316,081	0.8%	253,953,073	112.7%
Mower	24,514,149	9,875,387	34,389,536	26,588,356	12,056,365	38,644,721	12.4%	32,842,590	117.7%
Lake	12,661,058	8,427,319	21,088,377	14,675,019	11,070,141	25,745,160	22.1%	20,555,055	125.2%
<b>Total</b>	<b>\$1,452,355,591</b>	<b>\$1,111,450,460</b>	<b>\$2,563,806,051</b>	<b>\$1,513,756,234</b>	<b>\$1,063,866,651</b>	<b>\$2,577,622,885</b>	<b>0.5%</b>	<b>\$5,070,014,685</b>	<b>50.8%</b>

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**APPENDIX A**

**COUNTY GENERAL AND SPECIAL REVENUE**

**UNRESTRICTED FUND BALANCES**

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## **Appendix A - County General and Special Revenue Unrestricted Fund Balances**

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It is important to provide context on fund balance as reported by counties for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. 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 unrestricted fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the fund balance level 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 a county to operate effectively. Counties that are able to generate significant revenues from sources other than property taxes and state-aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state-aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June 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, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance 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.<sup>9</sup> If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.

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<sup>9</sup>The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*, replace the old designations of *reserved*, *unreserved designated*, and *unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General Fund and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances and includes the *committed*, *assigned*, and *unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, *Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54*.

## Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government’s governmental funds should be reported in the classifications based on the definitions in the following table:

<i><b>Fund Balance Reporting</b></i>			
<i><b>Classification</b></i>	<i><b>Definition</b></i>	<i><b>Examples</b></i>	
<b>Nonspendable</b>	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” <sup>10</sup>	<ul style="list-style-type: none"> <li>• Inventories,</li> <li>• Prepaid items,</li> <li>• Long-term receivables, and</li> <li>• Permanent principal of endowment funds.</li> </ul>	
<b>Restricted</b>	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> <li>a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or</li> <li>b. Imposed by law through constitutional provisions or enabling legislation.”<sup>11</sup></li> </ol>	<ul style="list-style-type: none"> <li>• Restricted by state statute,</li> <li>• Unspent bond proceeds,</li> <li>• Grants earned but not spent,</li> <li>• Debt covenants,</li> <li>• Taxes dedicated to a specific purpose, and</li> <li>• Revenues restricted by enabling legislation.</li> </ul>	
<b>Unrestricted</b>	<b>Committed</b>	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” <sup>12</sup>	<ul style="list-style-type: none"> <li>• The governing board has decided to set aside \$1 million for a new city hall, and</li> <li>• Property tax levies set for a specific purpose by resolution.</li> </ul>
	<b>Assigned</b>	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” <sup>13</sup>	<ul style="list-style-type: none"> <li>• The governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000;</li> <li>• The governing body delegates the authority to assign fund balance to the finance officer;</li> <li>• The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and</li> <li>• Positive residual balances in governmental funds other than the General Fund.</li> </ul>
	<b>Unassigned</b>	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. <sup>14</sup>	

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<sup>10</sup>GASB Statement 54, ¶ 6  
<sup>11</sup>GASB Statement 54, ¶ 8  
<sup>12</sup>GASB Statement 54, ¶ 10  
<sup>13</sup>GASB Statement 54, ¶ 13  
<sup>14</sup>GASB Statement 54, ¶ 17

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## **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.

**ASSIGNED FUND BALANCES** - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

**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 PROJECTS 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.

**COMMITTED FUND BALANCE** - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**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.

## Glossary

**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.

**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, building 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.

**NONSPENDABLE FUND BALANCE** - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**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.

## Glossary

**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.

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

**RESTRICTED FUND BALANCES** - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

**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.

## **Glossary**

**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.

**UNASSIGNED FUND BALANCE** - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.