

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2016 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 650 public pension funds; and

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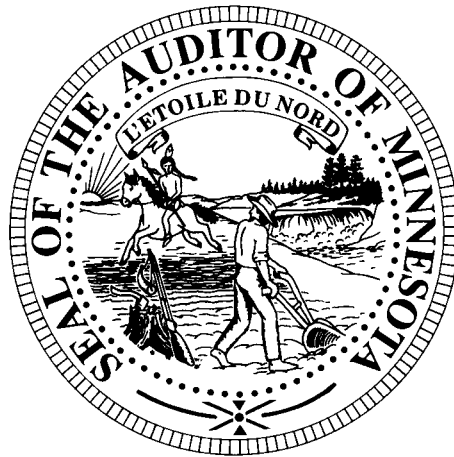
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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2016 Revenues, Expenditures, and Debt



March 8, 2018

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2016.¹

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, 2016, 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 2015 and 2016 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 2016 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.

¹Annual audits for the Counties of Clearwater, Fillmore, Kittson, Koochiching, and Red Lake were not completed in time for this publication. Unaudited data provided by these counties are included in this report for comparison purposes. OSA staff was not able to perform the standard data review because unaudited data was submitted.

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Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$6.63 billion in 2016. This represents an increase of \$208.1 million, or 3.2 percent, over 2015 (pg. 5).
- Counties reported total expenditures of \$6.97 billion in 2016. This represents an increase of \$351.8 million, or 5.3 percent, over 2015 total expenditures. Between 2015 and 2016, current expenditures increased 5.7 percent to \$5.36 billion, capital outlays increased 4.8 percent to \$1.16 billion, and debt service increased 2.2 percent to \$447.4 million (pg. 8).
- In 2016, Minnesota counties reported outstanding long-term debt of \$3.67 billion.² This represents an increase of 4.7 percent over the long-term debt reported in 2015. Of the \$3.67 billion in long-term debt, \$3.46 billion was outstanding bonded debt, and \$213.7 million was other long-term debt (pg. 12).
- Minnesota county enterprises reported operating losses of \$81.1 million in 2016. This represents a decrease of 884.9 percent from the operating income of \$10.3 million reported in 2015. County enterprises posted a net loss of \$26.1 million in 2016, a decrease of 154.8 percent from the \$47.7 million net income reported in 2015 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.68 billion in 2016. This represents an increase of 4.2 percent over 2015. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 6.0 percent (Faribault County) to 158.8 percent (Pennington County) (pg. 14).

Ten-Year Trends

- Between 2007 and 2016, in actual dollars, total county revenues rose 22.0 percent. When adjusted for inflation, the increase in total revenues was 1.9 percent over this period (pg. 6).³
- Between 2007 and 2016, the share of total revenues derived from taxes increased from 41.5 percent to 47.5 percent, while the share of total revenues derived from intergovernmental revenues decreased from 39.5 percent to 37.9 percent (pg. 6).
- In actual dollars, total expenditures increased 19.2 percent from 2007 to 2016. When adjusted for inflation, county expenditures decreased 0.4 percent over the ten-year period (pg. 9).

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

³Constant 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 26, 2018) setting 2007 as the base year.

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Comparison and Overview

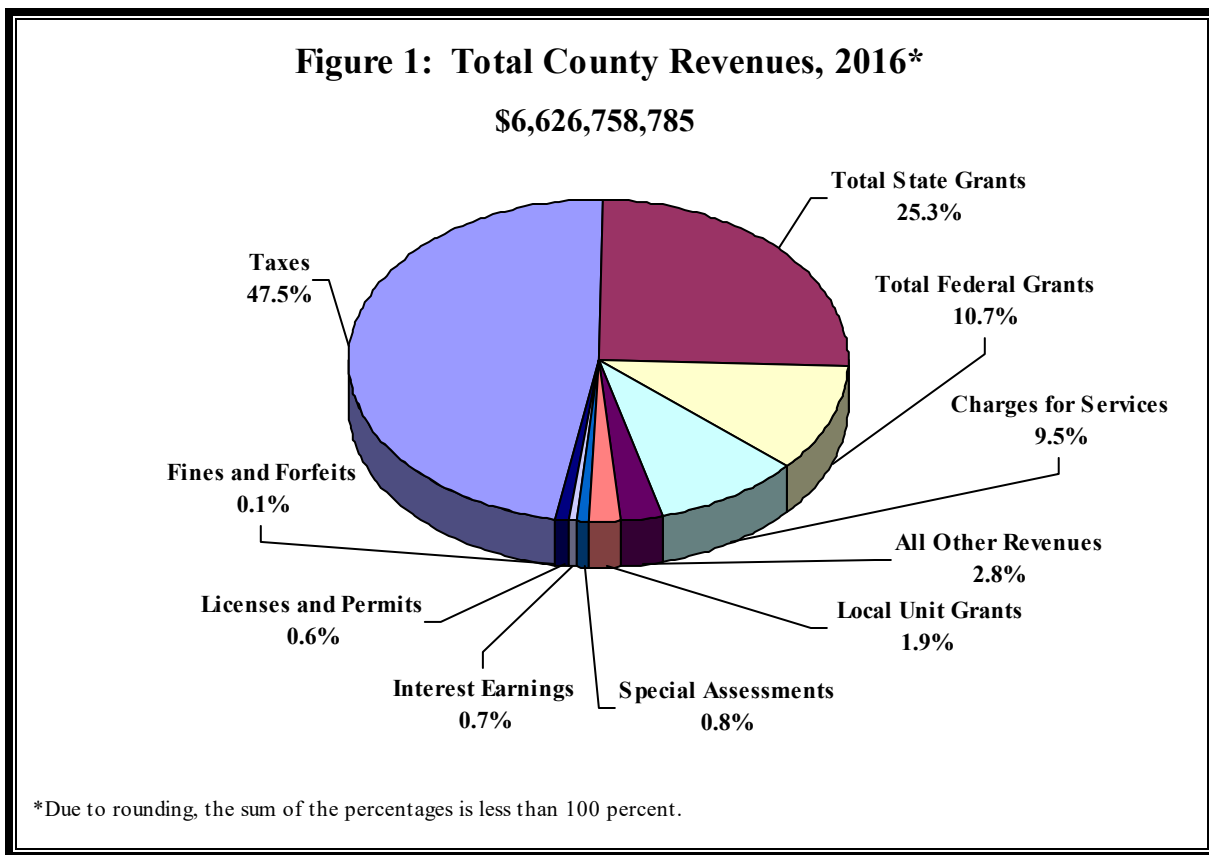
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$6.63 billion in 2016. This represents an increase of \$208.1 million, or 3.2 percent, over 2015. Revenue growth occurred in eight of the ten categories shown in Figure 1 below. Local unit grants (-14.1 percent) and all other revenues (-1.3 percent) were the only two categories that showed decreases from 2015 to 2016. Licenses and permits showed the greatest growth at 7.6 percent.

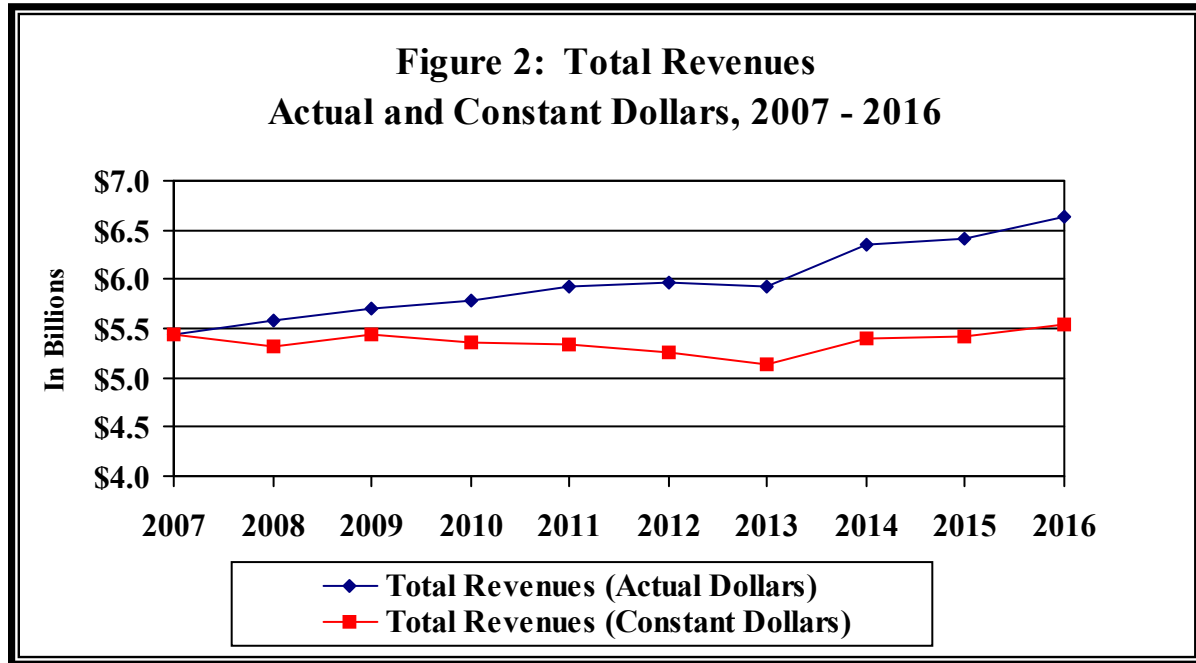
Taxes, state grants, and federal grants were the most significant sources of county revenues in 2016, accounting for 83.5 percent of total revenues. The share of total revenues derived from taxes and state grants increased slightly between 2015 and 2016, while the shares of revenues derived from federal 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 2007 to 2016. In actual dollars, total county revenues rose 22.0 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 1.9 percent over this period.⁴



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 2007 and 2016, the share of total revenues derived from taxes increased from 41.5 percent to 47.5 percent, while the share of total revenues derived from intergovernmental revenues decreased from 39.5 percent to 37.9 percent.

⁴Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, January 26, 2018) setting 2007 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2007 and 2016.

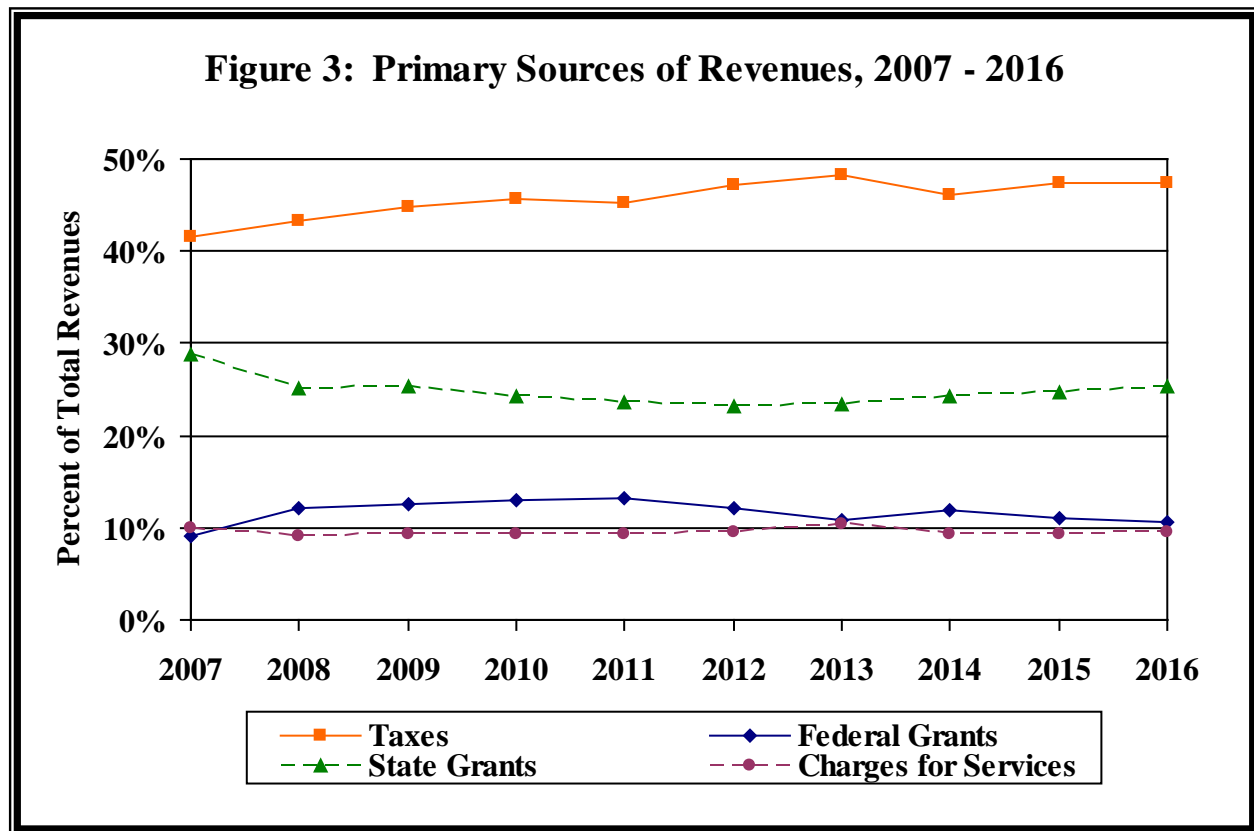


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2007 - 2016

Revenues	2007*	2011*	2012*	2016*	2007 - 11 5-Year Change	2012 - 16 5-Year Change	10-Year Change
Taxes	\$2,253,432,966	\$2,412,043,062	\$2,488,479,045	\$2,633,483,736	7.0%	5.8%	16.9%
Special Assessments	39,284,285	40,686,289	44,443,822	46,998,632	3.6%	5.7%	19.6%
Licenses and Permits	27,117,394	24,311,884	26,084,942	31,613,244	-10.3%	21.2%	16.6%
Total Federal Grants	490,798,950	698,477,516	640,713,438	591,994,978	42.3%	-7.6%	20.6%
Total State Grants	1,567,498,050	1,265,455,690	1,215,850,110	1,399,667,654	-19.3%	15.1%	-10.7%
Local Unit Grants	88,126,026	121,155,663	114,566,921	107,580,913	37.5%	-6.1%	22.1%
Charges for Services	540,488,748	489,362,963	504,675,352	526,716,969	-9.5%	4.4%	-2.5%
Fines and Forfeits	8,500,846	7,457,302	6,890,205	7,678,691	-12.3%	11.4%	-9.7%
Interest Earnings	201,191,221	70,376,429	43,661,637	38,785,560	-65.0%	-11.2%	-80.7%
All Other Revenues	216,935,454	200,965,584	181,263,252	154,573,240	-7.4%	-14.7%	-28.7%
Total Revenues	\$5,433,373,940	\$5,330,292,383	\$5,266,628,724	\$5,539,093,618	-1.9%	5.2%	1.9%

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

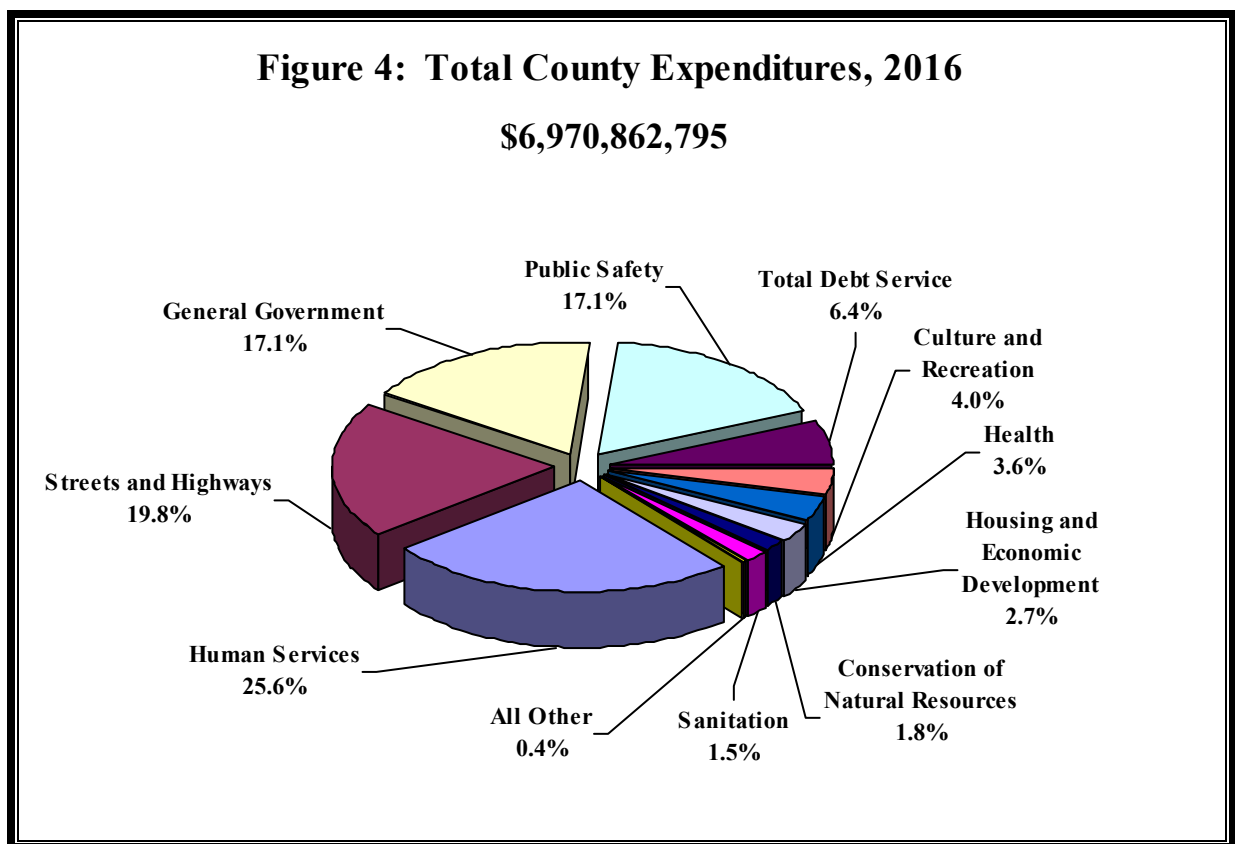
Governmental Fund Expenditures

Current-Year Trends

Counties reported total expenditures of \$6.97 billion in 2016. This represents an increase of \$351.8 million, or 5.3 percent, over 2015 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 2015 and 2016, current expenditures increased 5.7 percent to \$5.36 billion, capital outlays increased 4.8 percent to \$1.16 billion, and debt service increased 2.2 percent to \$447.4 million.

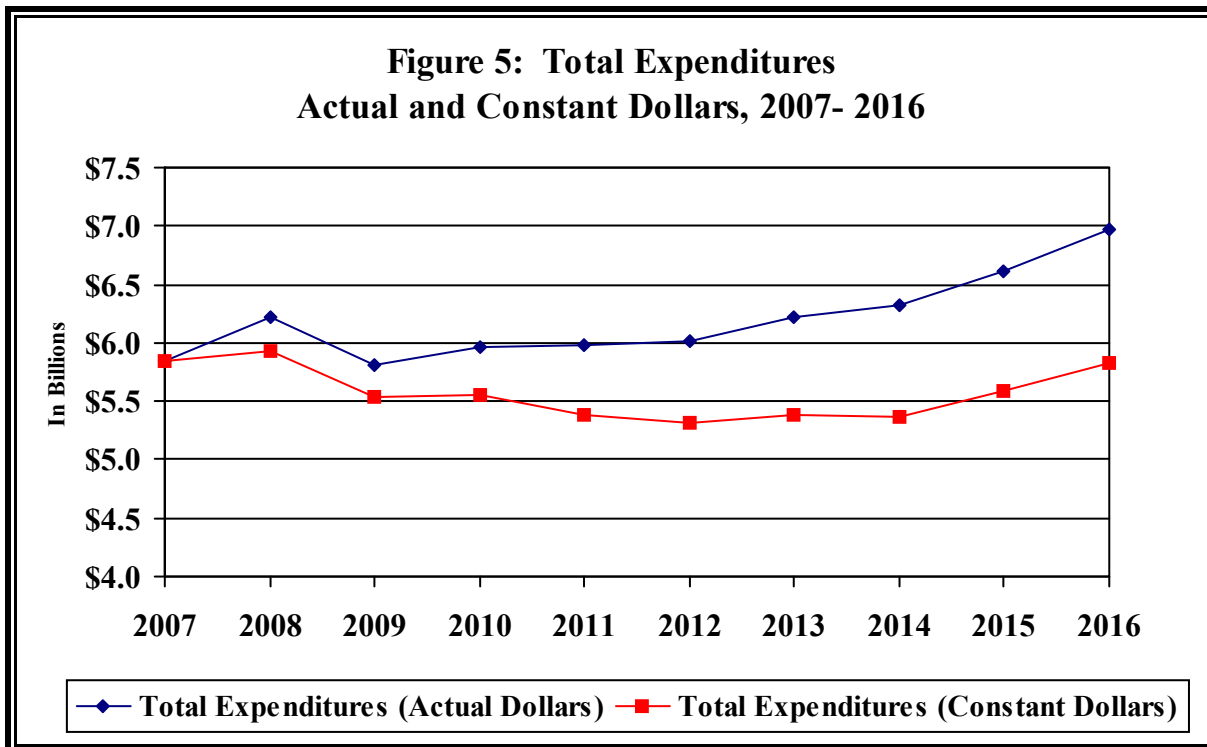
All the categories shown in Figure 4 below increased over the two-year period except health, which decreased 3.8 percent. Among those categories of expenditures showing increases, the largest were all other expenditures (40.1 percent), culture and recreation (15.9 percent), and housing and economic development (15.1 percent). See Table 1 on page 17 for greater detail.

Figure 4 below provides a breakdown of total county expenditures in 2016.



Ten-Year Trends

In actual dollars, total expenditures increased 19.2 percent from 2007 to 2016. When adjusted for inflation, county expenditures decreased 0.4 percent over the ten-year period.⁵ Figure 5 below illustrates trends in total county expenditures from 2007 to 2016 using actual and constant dollars. Although inflation-adjusted total expenditures decreased 0.4 percent over the ten-year period, a comparison of the two five-year periods of 2007 to 2011 and 2012 to 2016 reveals a significant reversal during the most recent period. From 2007 to 2011, inflation-adjusted total expenditures decreased 7.8 percent, while from 2012 to 2016, inflation-adjusted total expenditures increased 9.7 percent.



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 2016, these four expenditure categories accounted for 79.6 percent of all county expenditures.

In constant dollars, general government declined 6.4 percent, human services expenditures declined 8.2 percent, and public safety declined 1.5 percent between 2007 and 2016, while streets and highways increased 8.7 percent.

⁵Constant 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 28, 2018) setting 2007 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2007 and 2016. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

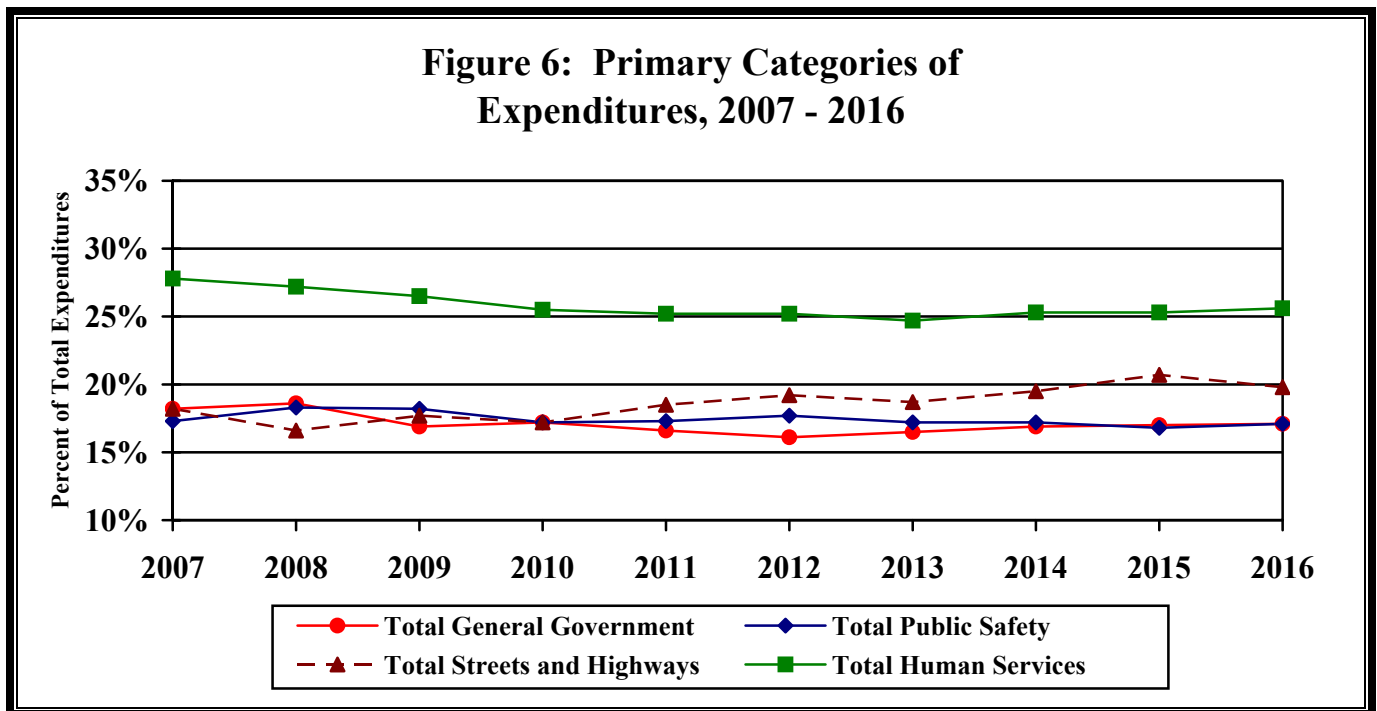


Table 2a: County Expenditures Summary (Constant Dollars), 2007 - 2016

Expenditures	2007*	2011*	2012*	2016*	2007 - 11 5-Year Change	2012 - 16 5-Year Change	10-Year Change
General Government	\$1,066,033,669	\$895,719,720	\$853,993,357	\$997,962,571	-16.0%	16.9%	-6.4%
Public Safety	1,010,223,271	932,242,647	938,832,665	995,373,545	-7.7%	6.0%	-1.5%
Streets and Highways	1,063,051,340	999,354,689	1,022,330,829	1,155,551,682	-6.0%	13.0%	8.7%
Sanitation	91,169,294	85,237,796	80,334,838	86,836,004	-6.5%	8.1%	-4.8%
Human Services	1,623,940,543	1,357,260,873	1,337,935,349	1,489,998,063	-16.4%	11.4%	-8.2%
Health	201,983,589	264,465,678	246,136,422	209,306,435	30.9%	-15.0%	3.6%
Culture and Recreation	173,842,673	193,545,095	191,600,136	232,036,502	11.3%	21.1%	33.5%
Cons. of Natural Resources	89,346,569	83,511,090	92,267,790	105,006,673	-6.5%	13.8%	17.5%
Housing and Econ. Dev.	199,684,683	228,744,164	202,950,241	156,577,201	14.6%	-22.8%	-21.6%
All Other	66,718,615	19,999,123	16,147,581	24,091,074	-70.0%	49.2%	-63.9%
Total Debt Service	263,980,719	331,003,244	329,207,457	373,979,294	25.4%	13.6%	41.7%
Total Expenditures	\$5,849,974,965	\$5,391,084,119	\$5,311,736,666	\$5,826,719,045	-7.8%	9.7%	-0.4%
Total Current Expenditures	\$4,365,196,335	\$4,156,096,089	\$4,157,568,541	\$4,479,616,181	-4.8%	7.7%	2.6%
Total Capital Outlay	1,220,797,911	903,984,786	824,960,668	973,123,570	-26.0%	18.0%	-20.3%
Total Debt Service	263,980,719	331,003,244	329,207,457	373,979,294	25.4%	13.6%	41.7%
Total Expenditures	\$5,849,974,965	\$5,391,084,119	\$5,311,736,666	\$5,826,719,045	-7.8%	9.7%	-0.4%

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

Capital Outlay Expenditures

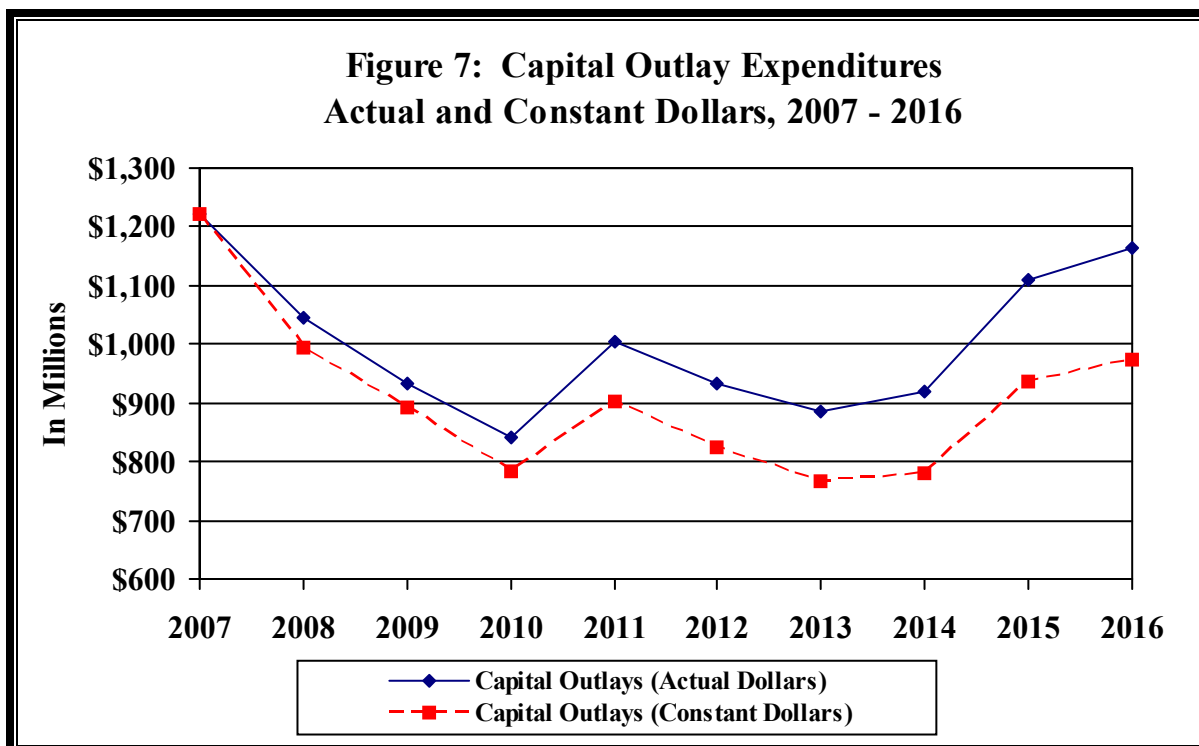
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2015 and 2016, capital outlays increased \$53.1 million, or 4.8 percent, to total \$1.16 billion.

The largest category of capital outlay expenditures in 2016 was streets and highways, which represented 76.6 percent of total capital outlays. General government and culture and recreation were the next two largest categories of capital outlay expenditures, accounting for 8.5 percent and 4.8 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2015 and 2016, the largest increase in capital outlay expenditures was \$29.0 million for housing and economic development.

In actual dollars, capital outlay expenditures decreased 4.6 percent from 2007 to 2016. When adjusted for inflation, capital outlay expenditures decreased 20.3 percent over this period. Although inflation-adjusted capital outlay expenditures decreased 20.3 percent over the ten-year period, a comparison of the two five-year periods of 2007 to 2011 and 2012 to 2016 reveals a significant reversal during the most recent period. From 2007 to 2011, inflation-adjusted capital outlay expenditures decreased 26.0 percent, while from 2012 to 2016, inflation-adjusted capital outlay expenditures increased 18.0 percent. The high levels of capital spending in 2007 reflect major county contributions to projects such as Target Field and light rail construction. The increases in 2015 and 2016 reflect large road and bridge projects.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2007 to 2016.



Outstanding Long-Term Indebtedness

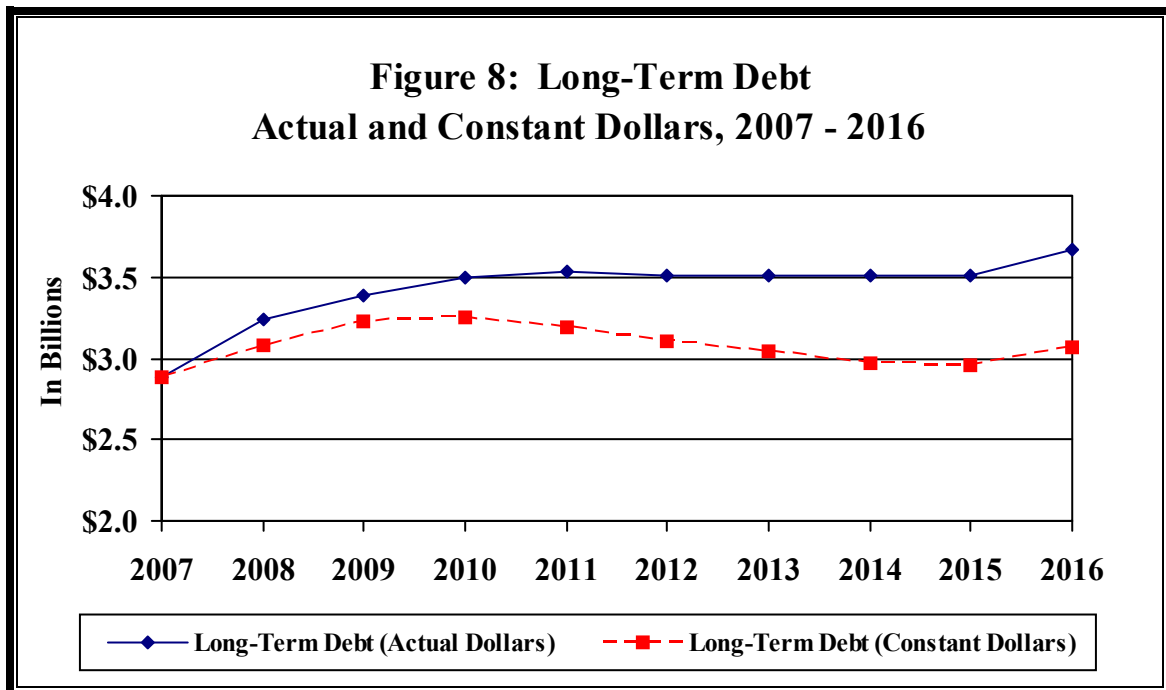
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2016, Minnesota counties reported outstanding long-term debt of \$3.67 billion.⁶ This represents an increase of 4.7 percent over the long-term debt reported in 2015. Of the \$3.67 billion in long-term debt, \$3.46 billion was outstanding bonded debt, and \$213.7 million was other long-term debt.

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 27.2 percent from 2007 to 2016. When adjusted for inflation, outstanding long-term indebtedness increased 6.3 percent over this period.⁷ As a result of the increase in long-term debt, interest and principal payments increased 69.5 percent in actual dollars, and 41.7 percent in constant dollars, over the ten-year period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2007 to 2016.



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

⁷Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/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

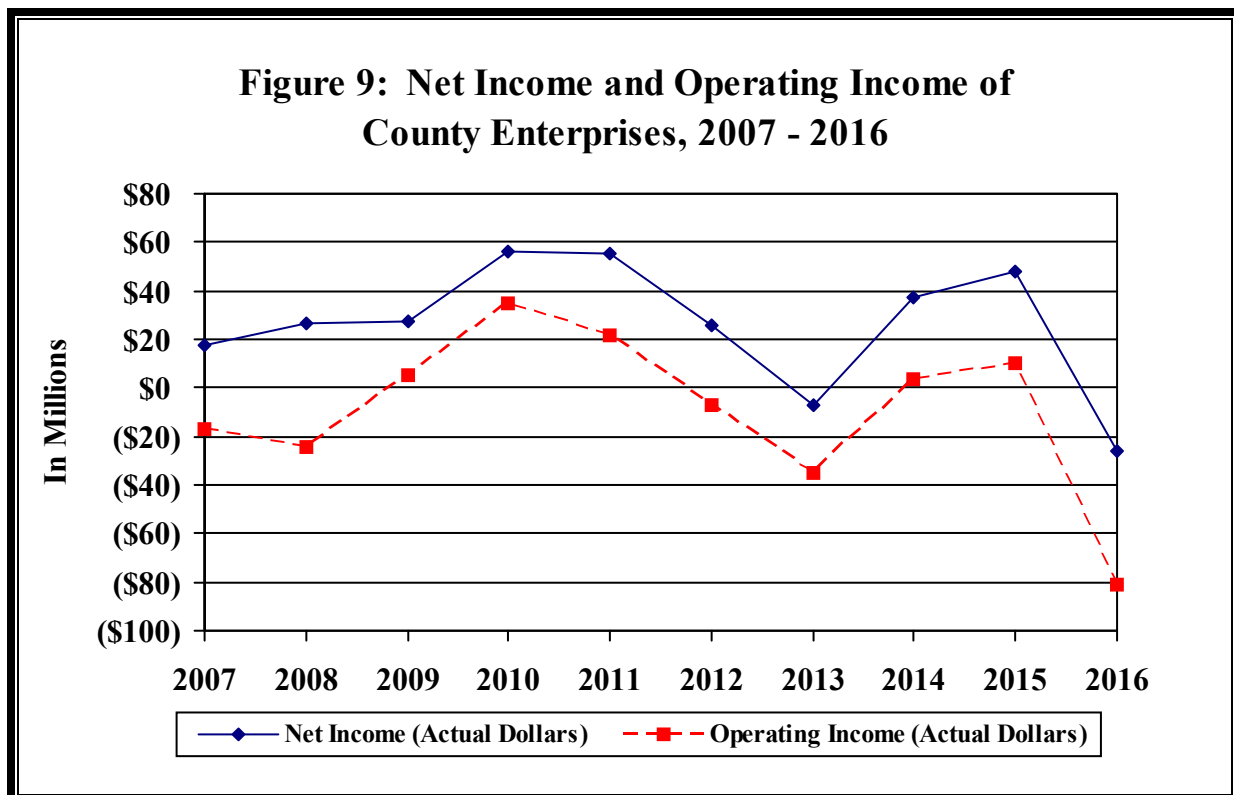
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information 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 nonoperating revenues, such as taxes and grants. The most common types of enterprises maintained by counties are economic development authorities and sanitation.

Current-Year Trends

Minnesota county enterprises reported operating losses of \$81.1 million in 2016. This represents a decrease of 884.9 percent from the operating income of \$10.3 million reported in 2015. County enterprises posted a net loss of \$26.1 million in 2016, a decrease of 154.8 percent from the \$47.7 million net income reported in 2015. The large decreases in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). Between 2015 and 2016, the operating income of HCMC decreased by \$69.5 million, or 345.3 percent, and its net income decreased by \$61.3 million, or 183.6 percent.

Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2007 to 2016.

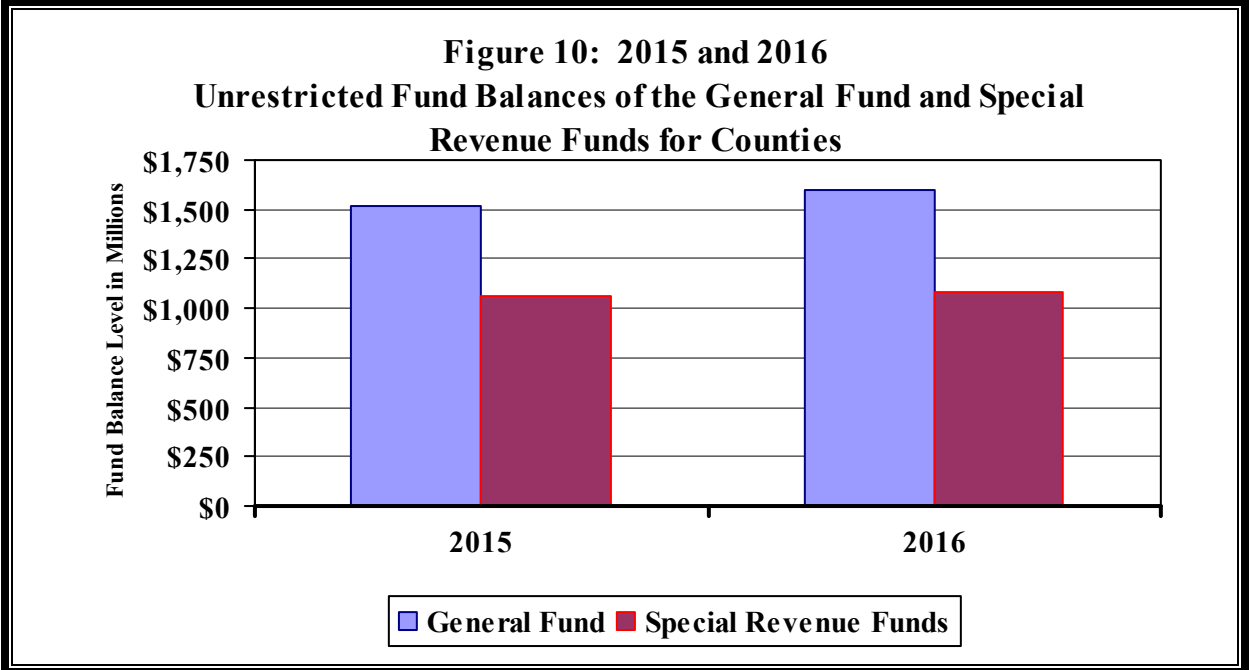


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties’ unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.68 billion in 2016. This represents an increase of 4.2 percent over 2015. 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 50.1 percent in 2016 compared to 50.8 percent in 2015. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 6.0 percent (Faribault County) to 158.8 percent (Pennington 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).⁸ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. 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.⁹ Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 67).

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



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

⁹The 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, 2012 through 2016

	2012		2013		2014		2015		2016		2015/2016 % Increase [Decrease]	5-Year Change		
Population (2016 Population Estimates) ^[1]	5,368,972		5,417,838		5,453,218		5,485,238		5,528,630		0.8%	3.0%		
Net Taxable Tax Capacity	\$5,257,430,954		\$5,596,545,874		\$6,328,955,173		\$5,953,007,406		\$6,173,183,874		3.7%	17.4%		
2015 Tax Levy (Payable 2016)	2,490,111,217		2,522,217,692		2,550,772,121		2,618,730,520		2,729,757,512		4.2%	9.6%		
	REVENUES		AMOUNT		%		AMOUNT		%		AMOUNT		%	
Taxes	\$2,815,987,359	47.2%	\$2,859,254,472	48.3%	\$2,938,511,891	46.2%	\$3,039,795,852	47.4%	\$3,150,598,760	47.5%	3.6%	11.9%		
Special Assessments	50,293,066	0.8%	53,985,692	0.9%	50,184,068	0.8%	54,637,783	0.9%	56,227,357	0.8%	2.9%	11.8%		
Licenses and Permits	29,517,977	0.5%	31,661,164	0.5%	33,385,887	0.5%	35,153,227	0.5%	37,820,871	0.6%	7.6%	28.1%		
Intergovernmental Revenues														
Federal Grants														
Streets and Highways	162,005,218	2.7%	117,413,296	2.0%	159,737,223	2.5%	133,614,820	2.1%	104,636,699	1.6%	-21.7%	-35.4%		
Human Services	395,356,226	6.6%	383,151,923	6.5%	434,348,705	6.8%	429,691,657	6.7%	463,260,710	7.0%	7.8%	17.2%		
Disaster	32,844,494	0.6%	19,935,141	0.3%	17,661,467	0.3%	15,462,753	0.2%	12,350,768	0.2%	-20.1%	-62.4%		
All Other	134,831,689	2.3%	122,914,045	2.1%	136,906,544	2.2%	127,591,881	2.0%	127,991,870	1.9%	0.3%	-5.1%		
Total Federal Grants	725,037,627	12.2%	643,414,405	10.9%	748,653,939	11.8%	706,361,111	11.0%	708,240,047	10.7%	0.3%	-2.3%		
State Grants														
Market Value Credit	13,901,815	0.2%	13,365,071	0.2%	13,288,693	0.2%	22,635,455	0.4%	22,125,376	0.3%	-2.3%	59.2%		
County Program Aid	161,106,451	2.7%	165,512,804	2.8%	206,312,840	3.2%	210,029,331	3.3%	208,519,203	3.1%	-0.7%	29.4%		
Disparity Reduction Aid	9,777,238	0.2%	9,784,983	0.2%	9,658,965	0.2%	9,675,434	0.2%	13,631,718	0.2%	40.9%	39.4%		
Streets and Highways	579,734,904	9.7%	630,744,511	10.7%	678,066,434	10.7%	683,943,955	10.7%	714,449,408	10.8%	4.5%	23.2%		
Human Services	330,394,770	5.5%	318,110,406	5.4%	372,241,743	5.9%	401,003,990	6.2%	437,027,991	6.6%	9.0%	32.3%		
PERA Aid	8,306,370	0.1%	8,037,858	0.1%	7,918,783	0.1%	8,217,447	0.1%	8,690,511	0.1%	5.8%	4.6%		
Police Aid	16,941,503	0.3%	18,659,702	0.3%	19,382,484	0.3%	20,359,557	0.3%	21,459,025	0.3%	5.4%	26.7%		
All Other	255,704,890	4.3%	213,076,946	3.6%	239,128,414	3.8%	231,563,609	3.6%	248,605,372	3.8%	7.4%	-2.8%		
Total State Grants	1,375,867,941	23.1%	1,377,292,281	23.3%	1,545,998,356	24.3%	1,587,428,778	24.7%	1,674,508,604	25.3%	5.5%	21.7%		
Local Unit Grants	129,645,054	2.2%	164,818,449	2.8%	165,607,811	2.6%	149,867,725	2.3%	128,705,671	1.9%	-14.1%	-0.7%		
Total Intergovernmental Revenues	\$2,230,550,622	37.4%	\$2,185,525,135	36.9%	\$2,460,260,106	38.7%	\$2,443,657,614	38.1%	\$2,511,454,322	37.9%	2.8%	12.6%		
Charges for Services	571,095,591	9.6%	610,122,301	10.3%	593,556,577	9.3%	605,634,380	9.4%	630,143,945	9.5%	4.0%	10.3%		
Fines and Forfeits	7,797,024	0.1%	7,691,877	0.1%	7,539,730	0.1%	8,645,320	0.1%	9,186,491	0.1%	6.3%	17.8%		
Interest Earnings	49,407,938	0.8%	-19,574,038	-0.3%	81,881,253	1.3%	43,780,322	0.7%	46,401,554	0.7%	6.0%	-6.1%		
All Other Revenues	205,119,278	3.4%	186,906,465	3.2%	192,631,484	3.0%	187,370,123	2.9%	184,925,485	2.8%	-1.3%	-9.8%		
Total Revenues	\$5,959,768,855	100.0%	\$5,915,573,068	100.0%	\$6,357,950,996	100.0%	\$6,418,674,621	100.0%	\$6,626,758,785	100.0%	3.2%	11.2%		
Other Financing Sources														
Borrowing														
Bonds Issued	333,745,462		398,026,322		421,078,072		278,853,234		621,785,587					
Other Long-Term Debt	30,626,212		11,499,575		5,997,142		19,856,872		10,803,781					
Short-Term Debt	-		-		-		-		-					
Total Borrowing	364,371,674		409,525,897		427,075,214		298,710,106		632,589,368					
Other Sources	5,574,473		3,475,600		7,736,435		6,667,745		5,119,665					
Transfers From - Enterprise Funds	8,690,471		9,521,170		8,673,910		11,741,206		10,037,710					
- Governmental Funds	187,595,335		170,153,599		182,917,709		265,955,867		185,044,311					
Total Revenues and Other Financing Sources	\$6,526,000,808		\$6,508,249,334		\$6,984,354,264		\$7,001,749,545		\$7,459,549,839					

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, 2012 through 2016

EXPENDITURES	2012		2013		2014		2015		2016		2015/2016	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$900,366,483	15.0%	\$955,369,514	15.4%	\$967,521,432	15.3%	\$1,006,101,253	15.2%	\$1,095,543,102	15.7%	8.9%	21.7%
- Capital Outlay	66,020,798	1.1%	69,843,456	1.1%	101,342,982	1.6%	117,800,137	1.8%	98,380,975	1.4%	-16.5%	49.0%
Total General Government	966,387,281	16.1%	1,025,212,970	16.5%	1,068,864,414	16.9%	1,123,901,390	17.0%	1,193,924,077	17.1%	6.2%	23.5%
Public Safety - Sheriff	542,878,889	9.0%	524,403,146	8.4%	544,357,328	8.6%	540,629,396	8.2%	555,849,731	8.0%	2.8%	2.4%
- Corrections	425,516,319	7.1%	435,011,623	7.0%	448,104,112	7.1%	481,122,889	7.3%	507,294,918	7.3%	5.4%	19.2%
- All Other	62,200,257	1.0%	67,206,315	1.1%	55,459,862	0.9%	52,143,381	0.8%	78,492,681	1.1%	50.5%	26.2%
- Capital Outlay	31,796,811	0.5%	44,449,573	0.7%	36,185,276	0.6%	37,593,483	0.6%	49,189,336	0.7%	30.8%	54.7%
Total Public Safety	1,062,392,276	17.7%	1,071,070,657	17.2%	1,084,106,578	17.2%	1,111,489,149	16.8%	1,190,826,666	17.1%	7.1%	12.1%
Streets and Highways - Administration	55,775,550	0.9%	55,503,860	0.9%	56,640,542	0.9%	61,096,729	0.9%	63,029,313	0.9%	3.2%	13.0%
- Maintenance	386,142,489	6.4%	424,942,234	6.8%	438,019,770	6.9%	416,361,526	6.3%	428,214,455	6.1%	2.8%	10.9%
- Capital Outlay	714,961,581	11.9%	679,336,735	10.9%	740,328,038	11.7%	889,851,682	13.4%	891,213,867	12.8%	0.2%	24.7%
Total Streets and Highways	1,156,879,620	19.2%	1,159,782,829	18.7%	1,234,988,350	19.5%	1,367,309,937	20.7%	1,382,457,635	19.8%	1.1%	19.5%
Sanitation - Current Expenditures	89,077,242	1.5%	88,456,263	1.4%	94,449,722	1.5%	94,096,526	1.4%	98,533,714	1.4%	4.7%	10.6%
- Capital Outlay	1,830,451	0.0%	1,226,070	0.0%	3,213,777	0.1%	6,370,004	0.1%	5,353,545	0.1%	-16.0%	192.5%
Total Sanitation	90,907,693	1.5%	89,682,333	1.4%	97,663,499	1.5%	100,466,530	1.5%	103,887,259	1.5%	3.4%	14.3%
Human Services - Income Maintenance	469,573,486	7.8%	466,553,127	7.5%	491,018,938	7.8%	517,719,671	7.8%	509,832,654	7.3%	-1.5%	8.6%
- Social Services	994,818,575	16.6%	1,021,111,893	16.4%	1,047,284,122	16.6%	1,078,964,837	16.3%	1,167,104,789	16.7%	8.2%	17.3%
- All Other	47,028,850	0.8%	42,758,160	0.7%	50,653,508	0.8%	64,610,962	1.0%	99,377,684	1.4%	53.8%	111.3%
- Capital Outlay	2,599,887	0.0%	7,103,368	0.1%	7,244,759	0.1%	10,370,200	0.2%	6,261,308	0.1%	-39.6%	140.8%
Total Human Services	1,514,020,798	25.2%	1,537,526,548	24.7%	1,596,201,327	25.3%	1,671,665,670	25.3%	1,782,576,435	25.6%	6.6%	17.7%
Health - Current Expenditures	267,545,720	4.5%	288,447,687	4.6%	288,910,192	4.6%	259,450,442	3.9%	246,985,353	3.5%	-4.8%	-7.7%
- Capital Outlay	10,984,676	0.2%	716,542	0.0%	640,953	0.0%	762,275	0.0%	3,420,824	0.0%	348.8%	-68.9%
Total Health	278,530,396	4.6%	289,164,229	4.7%	289,551,145	4.6%	260,212,717	3.9%	250,406,177	3.6%	-3.8%	-10.1%
Culture and Recreation												
Libraries - Current Expenditures	129,673,404	2.2%	131,227,833	2.1%	135,331,711	2.1%	138,357,045	2.1%	145,175,013	2.1%	4.9%	12.0%
- Capital Outlay	7,558,680	0.1%	17,502,086	0.3%	11,885,959	0.2%	20,657,028	0.3%	19,149,360	0.3%	-7.3%	153.3%
Parks and Recreation - Current Expenditures	65,217,393	1.1%	64,957,918	1.0%	67,338,491	1.1%	65,863,019	1.0%	76,336,459	1.1%	15.9%	17.0%
- Capital Outlay	14,367,121	0.2%	29,550,865	0.5%	12,607,748	0.2%	14,711,051	0.2%	36,938,724	0.5%	151.1%	157.1%
Total Culture and Recreation	216,816,598	3.6%	243,238,702	3.9%	227,163,909	3.6%	239,588,143	3.6%	277,599,556	4.0%	15.9%	28.0%
Conservation of Natural Resources - Current Expenditures	103,061,904	1.7%	98,824,686	1.6%	103,328,357	1.6%	120,059,176	1.8%	123,550,903	1.8%	2.9%	19.9%
- Capital Outlay	1,349,234	0.0%	909,989	0.0%	2,436,821	0.0%	3,070,043	0.0%	2,075,046	0.0%	-32.4%	53.8%
Total Conservation of Natural Resources	104,411,138	1.7%	99,734,675	1.6%	105,765,178	1.7%	123,129,219	1.9%	125,625,949	1.8%	2.0%	20.3%
Housing and Economic Development - Current Expenditures	154,617,998	2.6%	193,620,790	3.1%	172,449,774	2.7%	156,647,767	2.4%	152,153,734	2.2%	-2.9%	-1.6%
- Capital Outlay	75,042,490	1.2%	30,230,994	0.5%	2,106,576	0.0%	6,153,166	0.1%	35,169,213	0.5%	471.6%	-53.1%
Total Housing and Economic Development	229,660,488	3.8%	223,851,784	3.6%	174,556,350	2.8%	162,800,933	2.5%	187,322,947	2.7%	15.1%	-18.4%
All Other - Current Expenditures	11,250,887	0.2%	19,887,547	0.3%	32,767,956	0.5%	16,790,066	0.3%	11,766,183	0.2%	-29.9%	4.6%
- Capital Outlay	7,021,875	0.1%	3,108,442	0.0%	729,628	0.0%	3,775,172	0.1%	17,055,452	0.2%	351.8%	142.9%
Total All Other	18,272,762	0.3%	22,995,989	0.4%	33,497,584	0.5%	20,565,238	0.3%	28,821,635	0.4%	40.1%	57.7%
Debt Service - Principal Paid on Bonds	228,515,873	3.8%	325,405,734	5.2%	270,279,145	4.3%	303,814,423	4.6%	319,323,500	4.6%	5.1%	39.7%
- Other Long-Term Debt	25,387,602	0.4%	18,344,546	0.3%	24,256,759	0.4%	25,840,831	0.4%	26,236,011	0.4%	1.5%	3.3%
- Interest and Fiscal Charges	118,630,921	2.0%	112,252,670	1.8%	111,460,093	1.8%	108,258,754	1.6%	101,854,948	1.5%	-5.9%	-14.1%
Total Current Expenditures	4,704,745,446	78.3%	4,878,282,596	78.5%	4,993,635,817	79.0%	5,070,014,685	76.6%	5,359,240,686	76.9%	5.7%	13.9%
Total Capital Outlay	933,533,604	15.5%	883,978,120	14.2%	918,722,517	14.5%	1,111,114,241	16.8%	1,164,207,650	16.7%	4.8%	24.7%
Total Debt Service	372,534,396	6.2%	456,002,950	7.3%	405,995,997	6.4%	437,914,008	6.6%	447,414,459	6.4%	2.2%	20.1%
Total Expenditures	\$6,010,813,446	100.0%	\$6,218,263,666	100.0%	\$6,318,354,331	100.0%	\$6,619,042,934	100.0%	\$6,970,862,795	100.0%	5.3%	16.0%
Other Financing Uses												
Debt Redemption - Refunded Bonds	183,874,278		51,441,772		89,586,994		13,556,441		49,111,989			
Other Uses	819,472		4,024,376		5,587,861		3,912,987		1,553,798			
Transfers To - Enterprise Funds	25,608,774		23,698,547		17,412,171		26,558,711		22,187,029			
- Governmental Funds	187,595,335		168,737,362		182,917,709		265,955,867		183,683,256			
Total Expenditures and Other Financing Uses	\$6,408,711,305		\$6,466,165,723		\$6,613,859,066		\$6,929,026,940		\$7,227,398,867			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2016 Population Estimates) ^[1]	15,610	348,652	33,766	46,069	40,000	5,052	67,087
Net Taxable Tax Capacity	\$26,700,908	\$265,016,460	\$49,853,799	\$33,131,934	\$28,333,717	\$11,708,118	\$80,005,617
2015 Tax Levy (Payable 2016)	12,304,864	104,184,354	19,168,471	20,137,497	18,979,994	4,735,350	30,322,899
REVENUES							
Taxes	\$12,026,771	\$128,863,248	\$21,470,218	\$25,053,927	\$19,389,729	\$4,599,929	\$34,703,107
Special Assessments	2	-	1,042,531	2,693,459	363,216	320,242	1,663,217
Licenses and Permits	419,885	1,494,548	383,958	124,335	331,930	27,707	326,355
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	12,972	3,581,154	1,202,322	476,130	2,679,861	-	173,146
Human Services	1,535,278	23,470,950	3,938,564	7,014,806	3,432,729	589,684	4,587,351
Disaster	26,130	305,087	41,861	89,012	24,187	14,236	63,539
All Other	239,173	7,580,289	491,638	944,612	611,979	58,217	938,983
Total Federal Grants	1,813,553	34,937,480	5,674,385	8,524,560	6,748,756	662,137	5,763,019
State Grants							
Market Value Credit	179,306	60,316	301,228	233,826	285,318	154,133	339,164
County Program Aid	655,734	16,504,321	1,238,400	6,037,215	2,254,228	104,751	2,463,569
Disparity Reduction Aid	10,541	126	4,135	403	7,441	120,288	64,252
Streets and Highways	5,117,031	38,642,733	6,012,577	8,403,348	5,187,028	2,572,735	15,842,678
Human Services	1,426,263	23,205,463	4,005,323	6,617,980	3,454,764	742,068	12,450,755
PERA Aid	34,453	406,582	38,181	84,183	53,384	11,447	76,706
Police Aid	146,771	1,040,492	165,376	263,224	191,561	41,344	219,123
All Other	2,370,315	10,780,670	2,784,346	2,251,538	809,729	356,546	3,637,791
Total State Grants	9,940,414	90,640,703	14,549,566	23,891,717	12,243,453	4,103,312	35,094,038
Local Unit Grants	1,178,337	8,476,139	484,269	4,561,771	253,146	152,614	758,313
Total Intergovernmental Revenues	\$12,932,304	\$134,054,322	\$20,708,220	\$36,978,048	\$19,245,355	\$4,918,063	\$41,615,370
Charges for Services	2,291,571	36,356,835	3,707,342	8,749,351	3,769,302	970,105	10,028,870
Fines and Forfeits	97,628	740,041	54,629	172,209	44,209	2,394	395,210
Interest Earnings	90,615	2,439,061	267,547	251,847	172,311	28,953	532,243
All Other Revenues	3,283,426	11,598,961	2,676,185	2,195,341	597,909	280,009	635,542
Total Revenues	\$31,142,202	\$315,547,016	\$50,310,630	\$76,218,517	\$43,913,961	\$11,147,402	\$89,899,914
Other Financing Sources							
Borrowing							
Bonds Issued	-	9,077,415	-	-	-	-	3,219,877
Other Long-Term Debt	10,545	614,910	-	-	-	-	145,355
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,545	9,692,325	-	-	-	-	3,365,232
Other Sources	-	-	-	70,861	5,450	23,846	-
Transfers From - Enterprise Funds	-	466,250	-	-	-	-	250,000
- Governmental Funds	10,493	14,197,144	25,000	1,101,650	1,310,971	-	1,357,432
Total Revenues and Other Financing Sources	\$31,163,240	\$339,902,735	\$50,335,630	\$77,391,028	\$45,230,382	\$11,171,248	\$94,872,578

Footnote: [1] The population estimates are provided by the State Demographer.
*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,265,601	\$38,608,854	\$5,185,664	\$10,992,555	\$6,083,723	\$1,863,078	\$8,958,815
	- Capital Outlay	135,429	5,588,674	309,988	-	317,356	84,492	3,027,668
	Total General Government	5,401,030	44,197,528	5,495,652	10,992,555	6,401,079	1,947,570	11,986,483
Public Safety	- Sheriff	2,583,703	37,877,289	3,633,632	4,994,273	3,953,735	895,689	5,742,743
	- Corrections	3,337,709	22,219,251	3,798,947	4,390,352	3,718,481	44,300	6,192,708
	- All Other	148,644	3,305,937	121,103	1,333,410	89,199	43,948	237,892
	- Capital Outlay	60,747	2,764,707	693,941	273,224	436,528	34,486	463,321
	Total Public Safety	6,130,803	66,167,184	8,247,623	10,991,259	8,197,943	1,018,423	12,636,664
Streets and Highways	- Administration	477,340	986,351	377,337	2,901,418	349,077	423,749	364,812
	- Maintenance	3,799,401	9,343,139	4,732,936	3,454,968	3,487,464	2,143,837	6,243,134
	- Construction	6,794,552	39,263,949	5,463,412	8,375,204	7,696,068	679,767	19,681,475
	- Other Capital Outlay	533,348	1,689,143	380,917	-	348,007	307,528	1,239,456
	Total Streets and Highways	11,604,641	51,282,582	10,954,602	14,731,590	11,880,616	3,554,881	27,528,877
Sanitation	- Current Expenditures	350,467	3,764,718	3,200,705	3,752,038	309,570	201,618	2,191,472
	- Capital Outlay	-	47,655	2,272,498	-	-	-	50,398
	Total Sanitation	350,467	3,812,373	5,473,203	3,752,038	309,570	201,618	2,241,870
Human Services	- Income Maintenance	1,699,263	28,880,048	3,555,871	5,673,124	4,013,612	731,615	5,578,770
	- Social Services	4,682,155	47,256,137	10,271,475	22,300,227	7,623,818	-	21,066,678
	- All Other	-	673,617	164,014	-	-	2,049,874	-
	- Capital Outlay	41,894	16,903	70,784	-	4,025	-	112,911
	Total Human Services	6,423,312	76,826,705	14,062,144	27,973,351	11,641,455	2,781,489	26,758,359
Health	- Current Expenditures	794,671	7,326,146	1,842,864	2,272,129	1,026,021	112,144	2,368,585
	- Capital Outlay	6,872	23,201	7,721	-	23,949	-	-
	Total Health	801,543	7,349,347	1,850,585	2,272,129	1,049,970	112,144	2,368,585
Culture and Recreation								
Libraries	- Current Expenditures	293,661	7,464,920	358,355	386,096	544,883	117,595	1,064,923
	- Capital Outlay	-	971,621	-	-	-	-	-
Parks and Recreation	- Current Expenditures	652,661	7,132,767	312,828	1,771,003	30,070	53,328	892,789
	- Capital Outlay	-	1,745,820	16,967	-	-	17,293	307,089
	Total Culture and Recreation	946,322	17,315,128	688,150	2,157,099	574,953	188,216	2,264,801
Conservation of Natural Resources	- Current Expenditures	3,159,832	608,190	1,199,052	1,801,358	507,134	468,938	5,511,293
	- Capital Outlay	53,406	-	34,024	-	-	-	-
	Total Conservation of Natural Resources	3,213,238	608,190	1,233,076	1,801,358	507,134	468,938	5,511,293
Housing and Economic Development	- Current Expenditures	62,358	8,368,401	134,182	393,513	795,153	48,407	382,397
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	62,358	8,368,401	134,182	393,513	795,153	48,407	382,397
All Other	- Current Expenditures	28,007	2,331,003	672,716	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	28,007	2,331,003	672,716	-	-	-	-
Debt Service	- Principal Paid on Bonds	-	14,480,000	330,000	1,165,000	2,045,000	60,000	1,331,000
	- Other Long-Term Debt	46,994	643,887	-	-	463,442	-	128,861
	- Interest and Fiscal Charges	-	7,355,048	106,825	247,252	371,076	181,997	856,154
	Total Current Expenditures	27,335,473	226,146,768	39,561,681	66,416,464	32,531,940	9,198,120	66,797,011
	Total Capital Outlay	7,626,248	52,111,673	9,250,252	8,648,428	8,825,933	1,123,566	24,882,318
	Total Debt Service	46,994	22,478,935	436,825	1,412,252	2,879,518	241,997	2,316,015
	Total Expenditures	\$35,008,715	\$300,737,376	\$49,248,758	\$76,477,144	\$44,237,391	\$10,563,683	\$93,995,344
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	663,127	-	-	-	-	-	34,172
	- Governmental Funds	10,493	14,197,144	25,000	1,101,650	1,310,971	-	1,357,432
	Total Expenditures and Other Financing Uses	\$35,682,335	\$314,934,520	\$49,273,758	\$77,578,794	\$45,548,362	\$10,563,683	\$95,386,948
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,150,220	\$38,131,968	\$8,054,942	\$19,032,586	\$10,064,835	\$3,737,818	\$14,456,078
Special Revenue Funds Unrestricted Fund Balance		11,874,253	54,684,357	13,816,074	6,685,632	8,944,331	2,844,161	10,541,441
	Total	\$19,024,473	\$92,816,325	\$21,871,016	\$25,718,218	\$19,009,166	\$6,581,979	\$24,997,519
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		69.6%	41.0%	55.3%	38.7%	58.4%	71.6%	37.4%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2016 Population Estimates) ^[1]	25,333	35,744	100,621	28,895	12,122	54,766	62,886
Net Taxable Tax Capacity	\$33,391,991	\$29,499,055	\$118,630,750	\$65,502,989	\$24,450,620	\$45,894,359	\$61,769,280
2015 Tax Levy (Payable 2016)	12,227,274	23,999,500	46,121,873	21,020,479	9,360,298	32,468,638	27,619,678
REVENUES							
Taxes	\$13,341,236	\$25,713,151	\$51,854,610	\$22,551,772	\$9,208,574	\$34,950,846	\$25,663,479
Special Assessments	1,125,741	548,703	266,629	1,829,984	686,160	255,998	461,208
Licenses and Permits	70,971	143,374	1,375,247	165,155	25,398	1,049,411	204,912
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	224,944	255,840	1,867,927	2,210,107	1,512,056	2,508,162	123,480
Human Services	2,253,776	4,220,598	5,084,427	3,087,162	1,182,125	3,092,180	5,173,894
Disaster	176,396	607,540	120,215	45,039	16,915	44,278	26,238
All Other	397,607	804,658	817,019	1,217,956	233,523	574,977	455,770
Total Federal Grants	3,052,723	5,888,636	7,889,588	6,560,264	2,944,619	6,219,597	5,779,382
State Grants							
Market Value Credit	383,658	169,694	226,969	154,504	224,701	251,887	260,789
County Program Aid	734,966	1,981,483	2,930,216	848,490	272,643	2,706,646	2,901,767
Disparity Reduction Aid	27,051	371,725	2,329	7,495	67,523	5,261	3,283,411
Streets and Highways	5,603,611	11,196,539	15,332,226	6,936,493	3,853,998	7,362,548	6,460,607
Human Services	3,020,285	4,119,206	7,447,304	3,321,268	1,120,374	2,892,733	5,182,095
PERA Aid	39,317	54,851	90,840	52,234	22,735	48,855	61,294
Police Aid	82,688	181,914	591,220	338,620	74,419	328,685	264,602
All Other	1,611,983	2,192,347	3,073,139	2,429,571	344,037	2,772,197	621,072
Total State Grants	11,503,559	20,267,759	29,694,243	14,088,675	5,980,430	16,368,812	19,035,637
Local Unit Grants	201,850	125,939	2,072,484	1,576,406	261,326	339,391	24,749
Total Intergovernmental Revenues	\$14,758,132	\$26,282,334	\$39,656,315	\$22,225,345	\$9,186,375	\$22,927,800	\$24,839,768
Charges for Services	3,771,640	5,096,664	14,024,789	3,865,152	1,106,939	4,355,948	2,312,027
Fines and Forfeits	8,838	54,392	333,883	21,687	6,182	136,550	147,845
Interest Earnings	165,390	236,832	1,127,312	743,594	37,829	533,996	210,550
All Other Revenues	529,268	1,520,520	1,670,298	2,945,619	481,848	966,137	1,902,061
Total Revenues	\$33,771,216	\$59,595,970	\$110,309,083	\$54,348,308	\$20,739,305	\$65,176,686	\$55,741,850
Other Financing Sources							
Borrowing							
Bonds Issued	-	8,917,485	8,355,325	-	-	9,998,651	9,995,623
Other Long-Term Debt	-	-	2,283,057	-	131,281	-	77,499
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	8,917,485	10,638,382	-	131,281	9,998,651	10,073,122
Other Sources	-	-	64,350	226,830	82,707	235,608	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	100,000
- Governmental Funds	177,026	22,775	4,942,070	1,800,411	-	443,582	4,229,415
Total Revenues and Other Financing Sources	\$33,948,242	\$68,536,230	\$125,953,885	\$56,375,549	\$20,953,293	\$75,854,527	\$70,144,387

Footnote: [1] The population estimates are provided by the State Demographer.
*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$4,523,498	\$7,331,658	\$19,353,997	\$7,153,062	\$3,267,144	\$11,611,935	\$8,855,077
	- Capital Outlay	132,591	303,321	953,025	762,656	42,732	2,076,826	180,793
	Total General Government	4,656,089	7,634,979	20,307,022	7,915,718	3,309,876	13,688,761	9,035,870
Public Safety	- Sheriff	2,092,662	4,071,962	13,507,880	6,038,884	1,449,940	5,693,247	4,972,886
	- Corrections	3,069,240	3,775,200	6,376,126	3,537,329	1,307,543	4,468,098	5,398,650
	- All Other	257,214	183,097	543,332	406,796	78,275	636,446	212,738
	- Capital Outlay	319,991	214,290	666,187	613,100	96,853	9,925,265	5,042,269
	Total Public Safety	5,739,107	8,244,549	21,093,525	10,596,109	2,932,611	20,723,056	15,626,543
Streets and Highways	- Administration	407,254	748,220	495,304	756,275	279,232	1,261,233	578,690
	- Maintenance	2,677,994	4,554,743	9,693,527	6,477,135	2,089,379	4,463,783	5,890,873
	- Construction	4,627,247	7,793,160	7,482,313	6,023,446	3,825,558	9,969,634	4,020,254
	- Other Capital Outlay	452,233	638,817	1,203,255	1,738,343	274,295	229,862	4,325
	Total Streets and Highways	8,164,728	13,734,940	18,874,399	14,995,199	6,468,464	15,924,512	10,494,142
Sanitation	- Current Expenditures	1,272,642	1,526,767	2,034,594	2,417,204	328,338	538,164	-
	- Capital Outlay	799,676	7,279	-	28,722	168,484	-	-
	Total Sanitation	2,072,318	1,534,046	2,034,594	2,445,926	496,822	538,164	-
Human Services	- Income Maintenance	2,695,462	4,761,489	3,551,451	3,877,284	1,504,403	3,318,555	5,725,588
	- Social Services	6,176,820	11,855,494	20,375,217	7,666,402	3,637,304	7,785,769	15,452,982
	- All Other	664,030	89,326	-	174,526	-	-	-
	- Capital Outlay	92,711	-	200,423	43,863	10,934	-	27,182
	Total Human Services	9,629,023	16,706,309	24,127,091	11,762,075	5,152,641	11,104,324	21,205,752
Health	- Current Expenditures	1,715,330	1,547,595	1,976,590	2,020,371	140,527	1,507,052	-
	- Capital Outlay	7,887	-	-	4,282	-	-	-
	Total Health	1,723,217	1,547,595	1,976,590	2,024,653	140,527	1,507,052	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	149,490	3,917,713	-	313,536	554,211	275,760
	- Capital Outlay	-	-	8,880	-	-	-	-
Parks and Recreation	- Current Expenditures	287,134	326,251	1,548,695	15,000	104,872	276,056	190,749
	- Capital Outlay	108,018	29,866	1,996,233	-	29,409	1,446,302	-
	Total Culture and Recreation	465,564	505,607	7,471,521	15,000	447,817	2,276,569	466,509
Conservation of Natural Resources	- Current Expenditures	1,049,653	1,265,072	2,129,613	2,488,190	1,319,593	1,326,193	812,363
	- Capital Outlay	-	63,126	-	1,449	-	-	-
	Total Conservation of Natural Resources	1,049,653	1,328,198	2,129,613	2,489,639	1,319,593	1,326,193	812,363
Housing and Economic Development	- Current Expenditures	14,545	384,089	11,953	142,500	47,386	776,713	562,346
	- Capital Outlay	-	-	-	-	-	150,884	-
	Total Housing and Economic Development	14,545	384,089	11,953	142,500	47,386	927,597	562,346
All Other	- Current Expenditures	-	143,066	-	-	20,957	-	-
	- Capital Outlay	-	12,968	-	-	-	-	-
	Total All Other	-	156,034	-	-	20,957	-	-
Debt Service	- Principal Paid on Bonds	-	9,520,000	2,585,000	-	-	3,015,000	3,891,684
	- Other Long-Term Debt	115,780	-	1,313,252	-	90,702	181,120	25,772
	- Interest and Fiscal Charges	8,235	622,622	947,638	-	13,663	1,324,829	483,117
	Total Current Expenditures	26,973,890	42,713,519	85,515,992	43,170,958	15,888,429	44,217,455	48,928,702
	Total Capital Outlay	6,540,354	9,062,827	12,510,316	9,215,861	4,448,265	23,798,773	9,274,823
	Total Debt Service	124,015	10,142,622	4,845,890	-	104,365	4,520,949	4,400,573
	Total Expenditures	\$33,638,259	\$61,918,968	\$102,872,198	\$52,386,819	\$20,441,059	\$72,537,177	\$62,604,098
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	668,914
	- Governmental Funds	177,026	22,775	4,942,070	1,800,411	-	443,582	4,229,415
	Total Expenditures and Other Financing Uses	\$33,815,285	\$61,941,743	\$107,814,268	\$54,187,230	\$20,441,059	\$72,980,759	\$67,502,427
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,362,300	\$13,063,869	\$20,513,740	\$23,283,318	\$3,455,587	\$21,119,719	\$7,444,403
Special Revenue Funds Unrestricted Fund Balance		11,469,687	16,152,275	13,104,499	16,722,498	7,011,566	8,868,354	9,019,022
	Total	\$15,831,987	\$29,216,144	\$33,618,239	\$40,005,816	\$10,467,153	\$29,988,073	\$16,463,425
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.7%	68.4%	39.3%	92.7%	65.9%	67.8%	33.6%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>CLEARWATER*</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2016 Population Estimates) ^[1]	8,824	5,264	11,465	64,000	418,432	20,506	37,467
Net Taxable Tax Capacity	\$11,813,679	\$16,063,587	\$27,429,058	\$102,294,250	\$404,931,084	\$26,266,787	\$52,222,882
2015 Tax Levy (Payable 2016)	6,626,751	7,335,543	9,320,645	34,253,118	115,350,228	12,545,068	25,467,077
REVENUES							
Taxes	\$6,368,510	\$8,685,313	\$9,454,228	\$39,712,574	\$146,710,450	\$12,716,616	\$28,720,978
Special Assessments	522,889	141,009	599,654	621,398	107,004	214,411	159,217
Licenses and Permits	31,780	78,340	32,522	1,050,158	2,199,311	90,979	253,404
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	6,109	2,168,412	82,619	634,774	7,637,077	17,411	-
Human Services	1,187,015	577,055	-	5,007,663	23,927,281	168,907	2,384,379
Disaster	21,075	77,360	38,159	214,704	488,620	29,475	110,096
All Other	139,535	2,966,069	-	947,533	11,314,954	108,524	304,709
Total Federal Grants	1,353,734	5,788,896	120,778	6,804,674	43,367,932	324,317	2,799,184
State Grants							
Market Value Credit	206,723	-	282,523	145,813	163,256	245,867	308,580
County Program Aid	753,883	279,810	232,373	2,041,506	16,714,889	652,268	1,365,550
Disparity Reduction Aid	48,901	3,157	43,251	14,086	1,879	148,560	6,728
Streets and Highways	2,657,459	4,134,075	2,145,532	7,831,048	21,907,908	4,139,883	7,227,617
Human Services	890,691	616,152	16,879	7,180,328	22,400,355	199,158	2,002,966
PERA Aid	21,917	17,931	12,955	79,906	333,927	30,670	39,267
Police Aid	66,472	88,201	70,285	297,677	579,506	190,183	239,106
All Other	2,149,065	2,485,816	416,179	2,803,455	14,568,693	547,868	1,041,104
Total State Grants	6,795,111	7,625,142	3,219,977	20,393,819	76,670,413	6,154,457	12,230,918
Local Unit Grants	78,708	213,141	380,218	926,265	14,413,442	46,793	293,127
Total Intergovernmental Revenues	\$8,227,553	\$13,627,179	\$3,720,973	\$28,124,758	\$134,451,787	\$6,525,567	\$15,323,229
Charges for Services	2,495,710	928,719	718,039	7,053,165	25,413,185	3,170,358	3,212,441
Fines and Forfeits	5,463	15,256	12,670	64,349	84,343	5,720	88,938
Interest Earnings	220,577	231,079	144,789	616,672	4,052,196	80,504	435,250
All Other Revenues	1,237,212	930,477	220,978	2,858,373	7,429,286	212,593	881,926
Total Revenues	\$19,109,694	\$24,637,372	\$14,903,853	\$80,101,447	\$320,447,562	\$23,016,748	\$49,075,383
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	9,219,241
Other Long-Term Debt	-	-	203,227	46,035	-	-	71,607
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	203,227	46,035	-	-	9,290,848
Other Sources							
Transfers From - Enterprise Funds	-	1,206	-	-	314,626	15,154	47,383
- Governmental Funds	1,505,613	1,615,956	-	304,050	26,639,436	-	513,516
Total Revenues and Other Financing Sources	\$20,615,307	\$26,254,534	\$15,107,080	\$80,451,532	\$349,901,624	\$23,031,902	\$58,927,134

Footnote: [1] The population estimates are provided by the State Demographer.
*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		CLEARWATER*	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$3,720,268	\$3,629,767	\$2,892,008	\$14,642,937	\$61,998,869	\$3,950,513	\$8,261,784
	- Capital Outlay	49,246	214,466	110,210	1,177,943	8,416,595	801,437	240,238
	Total General Government	3,769,514	3,844,233	3,002,218	15,820,880	70,415,464	4,751,950	8,502,022
Public Safety	- Sheriff	1,328,669	2,275,690	1,308,301	7,641,552	20,727,816	3,714,637	4,634,060
	- Corrections	801,387	546,681	1,318,170	7,547,889	18,071,109	995,613	4,163,040
	- All Other	489,733	334,102	94,499	300,189	1,532,293	164,419	105,487
	- Capital Outlay	34,229	72,465	139,874	431,564	-	133,757	-
	Total Public Safety	2,654,018	3,228,938	2,860,844	15,921,194	40,331,218	5,008,426	8,902,587
Streets and Highways	- Administration	547,276	350,116	383,390	567,216	1,077,707	506,808	369,395
	- Maintenance	1,848,896	3,449,933	3,045,758	7,512,783	5,706,206	2,514,942	5,575,150
	- Construction	3,039,800	2,219,998	262,052	7,274,427	53,197,931	2,465,393	8,863,485
	- Other Capital Outlay	-	490,185	485,177	328,645	-	223,892	357,606
	Total Streets and Highways	5,435,972	6,510,232	4,176,377	15,683,071	59,981,844	5,711,035	15,165,636
Sanitation	- Current Expenditures	778,720	406,225	325,920	1,002,547	4,972,357	1,855,548	-
	- Capital Outlay	110,145	5,743	31,939	-	-	211,085	-
	Total Sanitation	888,865	411,968	357,859	1,002,547	4,972,357	2,066,633	-
Human Services	- Income Maintenance	1,360,662	632,901	-	6,103,171	25,017,043	-	3,132,059
	- Social Services	2,270,422	1,890,818	-	16,130,529	50,063,917	-	6,017,105
	- All Other	63,565	11,872	3,045,979	-	1,908,394	2,298,923	-
	- Capital Outlay	-	-	-	12,753	-	-	-
	Total Human Services	3,694,649	2,535,591	3,045,979	22,246,453	76,989,354	2,298,923	9,149,164
Health	- Current Expenditures	1,725,146	343,256	14,060	1,207,107	9,338,776	931,667	479,464
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,725,146	343,256	14,060	1,207,107	9,338,776	931,667	479,464
Culture and Recreation								
Libraries	- Current Expenditures	95,725	145,564	60,513	509,127	12,620,018	118,381	845,511
	- Capital Outlay	-	-	-	-	-	-	126,118
Parks and Recreation	- Current Expenditures	365,087	701,122	274,231	179,129	15,706,840	82,840	773,577
	- Capital Outlay	-	-	-	434,752	-	-	244,105
	Total Culture and Recreation	460,812	846,686	334,744	1,123,008	28,326,858	201,221	1,989,311
Conservation of Natural Resources	- Current Expenditures	1,180,161	760,870	710,047	1,554,186	5,758,971	354,615	968,106
	- Capital Outlay	-	-	300	63,229	-	-	-
	Total Conservation of Natural Resources	1,180,161	760,870	710,347	1,617,415	5,758,971	354,615	968,106
Housing and Economic Development	- Current Expenditures	2,800	1,038,677	9,335	72,562	23,230,876	352	62,429
	- Capital Outlay	-	-	-	-	188,135	-	-
	Total Housing and Economic Development	2,800	1,038,677	9,335	72,562	23,419,011	352	62,429
All Other	- Current Expenditures	-	115,132	-	-	-	-	-
	- Capital Outlay	-	2,966,535	-	-	-	-	-
	Total All Other	-	3,081,667	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	25,000	920,000	160,000	3,995,000	23,420,000	1,100,000	3,835,000
	- Other Long-Term Debt	-	310,000	220,526	96,205	136,611	80,000	124,854
	- Interest and Fiscal Charges	4,875	604,111	48,975	1,015,661	501,950	284,841	1,246,698
	<i>Total Current Expenditures</i>	<i>16,578,517</i>	<i>16,632,726</i>	<i>13,482,211</i>	<i>64,970,924</i>	<i>257,731,192</i>	<i>17,489,258</i>	<i>35,387,167</i>
	<i>Total Capital Outlay</i>	<i>3,233,420</i>	<i>5,969,392</i>	<i>1,029,552</i>	<i>9,723,313</i>	<i>61,802,661</i>	<i>3,835,564</i>	<i>9,831,552</i>
	<i>Total Debt Service</i>	<i>29,875</i>	<i>1,834,111</i>	<i>429,501</i>	<i>5,106,866</i>	<i>24,058,561</i>	<i>1,464,841</i>	<i>5,206,552</i>
	Total Expenditures	\$19,841,812	\$24,436,229	\$14,941,264	\$79,801,103	\$343,592,414	\$22,789,663	\$50,425,271
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	732,811	-
Transfers To	- Enterprise Funds	-	-	29,218	-	6,511,952	-	-
	- Governmental Funds	144,511	1,615,956	-	304,050	26,639,436	-	513,516
	Total Expenditures and Other Financing Uses	\$19,986,323	\$26,052,185	\$14,970,482	\$80,105,153	\$376,743,802	\$23,522,474	\$50,938,787
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,157,042	\$8,262,461	\$4,425,528	\$15,000,004	\$174,341,336	\$9,308,491	\$13,848,561
Special Revenue Funds Unrestricted Fund Balance		5,841,287	816,075	1,163,107	12,591,749	87,633,032	6,417,606	11,816,158
	Total	\$9,998,329	\$9,078,536	\$5,588,635	\$27,591,753	\$261,974,368	\$15,726,097	\$25,664,719
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.3%	54.6%	41.5%	42.5%	101.6%	89.9%	72.5%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>FARIBAULT</i>	<i>FILLMORE*</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2016 Population Estimates) ^[1]	13,780	20,885	30,576	46,717	5,886	1,237,604	18,834
Net Taxable Tax Capacity	\$30,751,061	\$32,178,753	\$38,781,121	\$69,299,891	\$17,465,366	\$1,466,181,076	\$17,502,503
2015 Tax Levy (Payable 2016)	10,113,824	9,182,319	21,094,552	28,919,840	6,319,641	664,589,795	11,565,352
REVENUES							
Taxes	\$10,143,154	\$9,653,114	\$23,715,974	\$29,826,638	\$6,503,366	\$820,959,571	\$11,558,098
Special Assessments	2,288,644	-	2,245,972	19,038	288,108	-	-
Licenses and Permits	2,020	47,058	164,509	477,089	10,961	7,978,466	104,045
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,822,201	286,033	1,065,881	101,821	912,296	12,189,969	91,185
Human Services	-	1,408,426	2,945,304	3,302,821	687,463	142,232,414	1,286,564
Disaster	21,866	-	97,043	330,046	13,760	1,547,826	33,430
All Other	8,738	291,143	636,310	578,735	77,776	38,143,665	242,031
Total Federal Grants	1,852,805	1,985,602	4,744,538	4,313,423	1,691,295	194,113,874	1,653,210
State Grants							
Market Value Credit	280,246	361,473	390,898	453,379	170,227	98,377	326,297
County Program Aid	292,733	536,612	1,232,850	1,532,685	119,571	31,790,578	863,563
Disparity Reduction Aid	71,982	119,773	44,456	29,144	6,128	309,143	135,771
Streets and Highways	5,105,554	7,308,498	5,247,459	8,956,168	2,646,598	82,362,955	6,431,552
Human Services	28,307	1,023,805	3,151,111	3,484,793	653,940	90,297,216	1,914,550
PERA Aid	13,448	26,020	44,126	90,688	12,569	2,830,743	23,966
Police Aid	80,621	141,259	188,115	309,391	59,260	2,722,505	106,116
All Other	436,840	739,421	1,227,430	2,083,130	355,447	34,461,657	878,741
Total State Grants	6,309,731	10,256,861	11,526,445	16,939,378	4,023,740	244,873,174	10,680,556
Local Unit Grants	110,293	346,480	111,827	533,314	257,532	33,048,864	385,598
Total Intergovernmental Revenues	\$8,272,829	\$12,588,943	\$16,382,810	\$21,786,115	\$5,972,567	\$472,035,912	\$12,719,364
Charges for Services	1,739,082	2,485,185	4,047,031	4,802,706	1,378,358	137,518,611	2,484,471
Fines and Forfeits	27,937	1,882	37,787	12,512	2,468	1,627,304	10,541
Interest Earnings	91,779	32,442	432,665	236,131	50,945	6,337,260	247,222
All Other Revenues	166,452	630,098	1,301,958	1,532,086	433,132	22,832,926	755,980
Total Revenues	\$22,731,897	\$25,438,722	\$48,328,706	\$58,692,315	\$14,639,905	\$1,469,290,050	\$27,879,721
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	324,375,715	-
Other Long-Term Debt	-	4,350	-	-	6,350	-	115,200
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	4,350	-	-	6,350	324,375,715	115,200
Other Sources	-	-	49,333	19,389	-	483,806	36,991
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	439,921	-	1,060,736	986,162	-	62,603,156	-
Total Revenues and Other Financing Sources	\$23,171,818	\$25,443,072	\$49,438,775	\$59,697,866	\$14,646,255	\$1,856,752,727	\$28,031,912

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		FARIBAULT	FILLMORE*	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$3,332,837	\$3,713,092	\$6,730,657	\$9,037,831	\$2,881,206	\$312,206,756	\$4,103,371
	- Capital Outlay	1,073,635	-	519,156	4,587,379	698	3,718,153	268,826
	Total General Government	4,406,472	3,713,092	7,249,813	13,625,210	2,881,904	315,924,909	4,372,197
Public Safety	- Sheriff	1,505,156	2,439,007	3,609,670	6,272,332	1,316,947	103,055,117	1,852,653
	- Corrections	1,832,536	1,600,341	4,384,555	6,234,546	145,445	116,907,153	1,902,437
	- All Other	65,822	139,211	193,966	385,299	82,433	29,653,246	169,850
	- Capital Outlay	93,874	-	363,515	728,665	3,500	430,978	164,585
	Total Public Safety	3,497,388	4,178,559	8,551,706	13,620,842	1,548,325	250,046,494	4,089,525
Streets and Highways	- Administration	197,225	384,661	516,022	438,866	335,517	9,472,320	273,217
	- Maintenance	4,031,392	8,173,413	5,314,714	4,488,899	1,898,944	40,357,276	3,661,002
	- Construction	4,052,896	353,187	5,337,358	7,496,077	1,410,578	79,599,863	4,681,419
	- Other Capital Outlay	213,440	408,821	624,759	654,058	312,628	32,554,643	469,257
	Total Streets and Highways	8,494,953	9,320,882	11,792,853	13,077,900	3,957,667	161,984,102	9,084,895
Sanitation	- Current Expenditures	252,594	655,044	554,529	710,073	619,381	-	903,704
	- Capital Outlay	-	-	1,451	25,838	-	-	36,025
	Total Sanitation	252,594	655,044	555,980	735,911	619,381	-	939,729
Human Services	- Income Maintenance	-	1,678,961	3,293,547	4,463,963	885,348	199,457,023	1,942,250
	- Social Services	-	2,006,257	8,243,425	7,827,548	1,812,564	357,835,011	2,746,018
	- All Other	2,696,168	-	-	-	-	-	-
	- Capital Outlay	-	-	129,050	154,116	-	1,623,166	86,332
	Total Human Services	2,696,168	3,685,218	11,666,022	12,445,627	2,697,912	558,915,200	4,774,600
Health	- Current Expenditures	-	1,529,102	2,193,889	3,274,324	103,025	62,485,103	1,641,353
	- Capital Outlay	-	-	3,113	47,684	-	1,159,851	7,465
	Total Health	-	1,529,102	2,197,002	3,322,008	103,025	63,644,954	1,648,818
Culture and Recreation								
Libraries	- Current Expenditures	177,345	219,309	270,400	483,951	67,154	76,843,638	146,742
	- Capital Outlay	-	-	-	-	-	17,605,888	-
Parks and Recreation	- Current Expenditures	200,917	114,198	86,266	147,726	46,540	2,305,651	491,269
	- Capital Outlay	8,550	-	65,000	8,523	-	-	-
	Total Culture and Recreation	386,812	333,507	421,666	640,200	113,694	96,755,177	638,011
Conservation of Natural Resources	- Current Expenditures	2,508,058	543,636	2,202,118	709,222	813,475	-	332,956
	- Capital Outlay	-	-	4,151	2,582	5,700	-	-
	Total Conservation of Natural Resources	2,508,058	543,636	2,206,269	711,804	819,175	-	332,956
Housing and Economic Development	- Current Expenditures	81,994	-	12,647	27,672	42,500	52,377,846	266,693
	- Capital Outlay	-	-	-	-	-	32,888,157	-
	Total Housing and Economic Development	81,994	-	12,647	27,672	42,500	85,266,003	266,693
All Other	- Current Expenditures	66,698	195,632	-	-	-	-	74,232
	- Capital Outlay	67,858	-	-	-	-	13,680,608	-
	Total All Other	134,556	195,632	-	-	-	13,680,608	74,232
Debt Service	- Principal Paid on Bonds	785,000	229,243	2,320,000	1,377,967	275,000	120,654,917	600,000
	- Other Long-Term Debt	7,455	35,700	400,000	17,568	-	518,092	-
	- Interest and Fiscal Charges	238,145	57,564	616,771	673,220	163,652	36,381,515	568,646
	Total Current Expenditures	16,948,742	23,391,864	37,606,405	44,502,252	11,050,479	1,362,956,140	20,507,747
	Total Capital Outlay	5,510,253	762,008	7,047,553	13,704,922	1,733,104	183,261,307	5,713,909
	Total Debt Service	1,030,600	322,507	3,336,771	2,068,755	438,652	157,554,524	1,168,646
	Total Expenditures	\$23,489,595	\$24,476,379	\$47,990,729	\$60,275,929	\$13,222,235	\$1,703,771,971	\$27,390,302
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	35,304,504	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	439,921	-	1,060,736	986,162	-	62,603,156	-
	Total Expenditures and Other Financing Uses	\$23,929,516	\$24,476,379	\$49,051,465	\$61,262,091	\$13,222,235	\$1,801,679,631	\$27,390,302
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$3,398,097	\$2,838,603	\$11,262,386	\$18,703,431	\$1,990,275	\$171,049,353	\$4,888,901
Special Revenue Funds Unrestricted Fund Balance		(2,375,736)	2,800,380	9,081,758	14,767,227	4,741,884	157,639,040	9,761,583
	Total	\$1,022,361	\$5,638,983	\$20,344,144	\$33,470,658	\$6,732,159	\$328,688,393	\$14,650,484
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		6.0%	24.1%	54.1%	75.2%	60.9%	24.1%	71.4%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON*</i>
Population (2016 Population Estimates) ^[1]	20,730	39,009	45,672	9,978	15,841	42,481	4,339
Net Taxable Tax Capacity	\$33,501,194	\$28,040,141	\$59,616,878	\$31,757,429	\$10,635,466	\$55,121,555	\$12,247,678
2015 Tax Levy (Payable 2016)	13,400,166	18,245,607	35,112,217	10,295,276	10,647,663	31,158,589	3,780,433
REVENUES							
Taxes	\$14,751,012	\$18,947,413	\$36,606,355	\$11,485,892	\$10,939,217	\$31,456,336	\$3,626,099
Special Assessments	2,856,708	-	1,240,395	1,475,861	134,616	2,750,743	68,084
Licenses and Permits	160,083	595,719	88,837	321,934	124,280	524,417	15,270
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	504,898	2,552,108	2,188,042	2,197	290,935	1,012,916	-
Human Services	1,697,455	3,002,394	4,265,831	23,038	1,666,131	3,435,102	346,651
Disaster	83,941	93,234	232,677	25,225	62,683	29,588	62,022
All Other	197,265	462,181	2,084,073	-	151,010	690,913	39,500
Total Federal Grants	2,483,559	6,109,917	8,770,623	50,460	2,170,759	5,168,519	448,173
State Grants							
Market Value Credit	111,659	303,247	148,207	322,634	280,292	407,949	114,912
County Program Aid	703,832	2,169,055	1,926,543	168,692	1,061,302	1,696,326	103,318
Disparity Reduction Aid	-	41,441	162,275	51,421	4,274	20,375	4,458
Streets and Highways	4,375,777	4,434,388	12,250,516	5,451,476	3,991,087	6,566,187	3,333,692
Human Services	2,255,405	5,526,486	4,163,086	-	1,304,563	5,190,974	320,559
PERA Aid	32,833	37,531	82,819	31,401	69,980	73,608	13,874
Police Aid	152,973	148,839	283,189	73,905	121,623	274,925	43,220
All Other	1,716,359	1,403,794	7,416,028	430,925	424,831	3,412,739	1,080,672
Total State Grants	9,348,838	14,064,781	26,432,663	6,530,454	7,257,952	17,643,083	5,014,705
Local Unit Grants	21,250	114,015	2,156,184	151,142	106,763	376,187	141,000
Total Intergovernmental Revenues	\$11,853,647	\$20,288,713	\$37,359,470	\$6,732,056	\$9,535,474	\$23,187,789	\$5,603,878
Charges for Services	3,205,026	2,532,597	7,299,033	2,292,852	3,590,695	13,891,302	716,394
Fines and Forfeits	43,603	61,655	65,194	34,464	11,951	133,791	5,804
Interest Earnings	179,020	117,568	414,251	207,791	114,293	690,423	97,147
All Other Revenues	3,709,806	938,761	5,848,775	1,455,419	1,731,917	2,207,701	897,517
Total Revenues	\$36,758,905	\$43,482,426	\$88,922,310	\$24,006,269	\$26,182,443	\$74,842,502	\$11,030,193
Other Financing Sources							
Borrowing							
Bonds Issued	-	6,203,183	-	7,629,838	-	7,100,606	-
Other Long-Term Debt	-	95,453	-	-	130,885	310,609	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	6,298,636	-	7,629,838	130,885	7,411,215	-
Other Sources	-	38,758	44,130	7,591	2,209	7,346	-
Transfers From - Enterprise Funds	223,399	-	540,000	-	-	-	-
- Governmental Funds	639,902	-	1,986,688	99,634	526,923	222,549	17,178
Total Revenues and Other Financing Sources	\$37,622,206	\$49,819,820	\$91,493,128	\$31,743,332	\$26,842,460	\$82,483,612	\$11,047,371

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON*
General Government	- Current Expenditures	\$4,591,458	\$7,468,630	\$10,718,519	\$3,740,391	\$4,239,752	\$9,864,859	\$2,359,332
	- Capital Outlay	162,031	158,792	735,658	734,350	665,347	304,284	100,151
	Total General Government	4,753,489	7,627,422	11,454,177	4,474,741	4,905,099	10,169,143	2,459,483
Public Safety	- Sheriff	2,439,642	7,135,657	6,236,331	1,421,096	2,205,834	5,748,375	742,982
	- Corrections	2,722,813	1,049,533	4,875,813	980,894	3,276,226	7,715,575	209,009
	- All Other	383,766	262,769	1,928,610	114,784	95,366	472,967	236,137
	- Capital Outlay	113,145	3,173,352	157,182	134,405	93,253	299,716	127,674
	Total Public Safety	5,659,366	11,621,311	13,197,936	2,651,179	5,670,679	14,236,633	1,315,802
Streets and Highways	- Administration	639,862	357,451	481,690	411,634	232,054	702,040	397,682
	- Maintenance	4,408,830	2,864,058	13,994,063	2,747,733	2,418,580	4,851,935	2,464,495
	- Construction	2,338,887	4,685,807	12,521,484	3,915,470	3,846,439	7,781,250	3,146,081
	- Other Capital Outlay	1,459,388	324,636	879,811	433,111	239,791	645,727	256,814
	Total Streets and Highways	8,846,967	8,231,952	27,877,048	7,507,948	6,736,864	13,980,952	6,265,072
Sanitation	- Current Expenditures	2,632,494	-	1,784,641	316,002	86,134	5,220,667	82,752
	- Capital Outlay	16,560	-	92,639	14,566	-	465,130	-
	Total Sanitation	2,649,054	-	1,877,280	330,568	86,134	5,685,797	82,752
Human Services	- Income Maintenance	1,845,409	3,463,492	7,981,534	-	1,964,714	4,044,458	484,882
	- Social Services	4,873,441	9,431,024	15,629,958	-	3,745,512	11,807,860	987,314
	- All Other	1,326,703	-	-	2,710,642	-	-	-
	- Capital Outlay	83,474	9,553	130,997	-	-	-	-
	Total Human Services	8,129,027	12,904,069	23,742,489	2,710,642	5,710,226	15,852,318	1,472,196
Health	- Current Expenditures	-	1,355,966	2,398,030	88,344	703,239	2,257,682	34,736
	- Capital Outlay	-	-	4,116	12,316	-	-	-
	Total Health	-	1,355,966	2,402,146	100,660	703,239	2,257,682	34,736
Culture and Recreation								
Libraries	- Current Expenditures	200,000	373,013	-	449,399	150,454	566,177	63,000
	- Capital Outlay	-	-	-	32,533	-	-	-
Parks and Recreation	- Current Expenditures	276,087	213,644	1,047,624	408,854	-	660,159	151,246
	- Capital Outlay	95,801	642,104	468,442	58,306	-	117,610	-
	Total Culture and Recreation	571,888	1,228,761	1,516,066	949,092	150,454	1,343,946	214,246
Conservation of Natural Resources	- Current Expenditures	2,445,179	246,216	3,454,807	4,041,395	145,599	1,891,966	404,183
	- Capital Outlay	35,411	-	112,547	17,204	-	26,000	-
	Total Conservation of Natural Resources	2,480,590	246,216	3,567,354	4,058,599	145,599	1,917,966	404,183
Housing and Economic Development	- Current Expenditures	-	41,646	414,147	81,427	5,186	34,132	116,374
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	41,646	414,147	81,427	5,186	34,132	116,374
All Other	- Current Expenditures	-	1,575,087	-	-	1,689,978	-	-
	- Capital Outlay	-	151,290	-	-	-	-	-
	Total All Other	-	1,726,377	-	-	1,689,978	-	-
Debt Service	- Principal Paid on Bonds	655,000	680,000	1,165,000	1,500,000	655,000	6,120,000	-
	- Other Long-Term Debt	220,969	119,205	-	21,390	171,938	1,708,778	-
	- Interest and Fiscal Charges	195,274	316,056	457,374	798,753	599,606	1,262,710	-
	Total Current Expenditures	28,785,684	35,838,186	70,945,767	17,512,595	20,958,628	55,838,852	8,734,124
	Total Capital Outlay	4,304,697	9,145,534	15,102,876	5,352,261	4,844,830	9,639,717	3,630,720
	Total Debt Service	1,071,243	1,115,261	1,622,374	2,320,143	1,426,544	9,091,488	-
	Total Expenditures	\$34,161,624	\$46,098,981	\$87,671,017	\$25,184,999	\$27,230,002	\$74,570,057	\$12,364,844
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	187,764	-	-	-	-	-	-
	- Governmental Funds	639,902	-	1,986,688	99,634	526,923	222,549	20,139
	Total Expenditures and Other Financing Uses	\$34,989,290	\$46,098,981	\$89,657,705	\$25,284,633	\$27,756,925	\$74,792,606	\$12,384,983
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$5,114,508	\$2,289,892	\$4,523,329	\$7,507,820	\$3,266,362	\$16,405,244	\$3,510,328
Special Revenue Funds Unrestricted Fund Balance		13,153,005	6,625,188	23,070,177	5,037,607	5,356,259	23,469,276	2,011,517
	Total	\$18,267,513	\$8,915,080	\$27,593,506	\$12,545,427	\$8,622,621	\$39,874,520	\$5,521,845
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		63.5%	24.9%	38.9%	71.6%	41.1%	71.4%	63.2%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<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 (2016 Population Estimates) ^[1]	12,753	6,741	10,626	3,883	27,639	5,766	25,684
Net Taxable Tax Capacity	\$10,410,026	\$19,630,290	\$16,575,384	\$5,550,075	\$35,077,962	\$17,606,160	\$40,525,889
2015 Tax Levy (Payable 2016)	3,967,164	5,391,779	8,896,464	2,538,681	17,687,761	5,356,083	14,086,053
REVENUES							
Taxes	\$3,966,218	\$5,643,317	\$8,598,072	\$3,031,007	\$17,493,161	\$6,033,006	\$16,015,726
Special Assessments	563,937	818,357	-	613,829	867,221	799,959	1,074,218
Licenses and Permits	10,240	20,335	18,129	45,315	385,855	40,110	52,720
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	531,073	26,383	229,049	2,112,984	74,145	-	13,574
Human Services	1,294,442	550,555	941,487	372,973	1,990,572	-	-
Disaster	80,130	146,181	304,151	100,505	27,181	15,036	45,724
All Other	513,526	72,253	3,011,583	48,432	493,458	-	2,273
Total Federal Grants	2,419,171	795,372	4,486,270	2,634,894	2,585,356	15,036	61,571
State Grants							
Market Value Credit	57,711	255,186	3,263	40,978	292,127	193,885	295,389
County Program Aid	778,405	130,370	428,456	249,234	1,025,278	101,519	631,863
Disparity Reduction Aid	151,673	51,119	158,977	6,259	79,446	31,138	26,855
Streets and Highways	7,039,843	3,890,953	3,041,405	4,088,816	5,165,306	4,733,587	4,675,152
Human Services	51,382	821,492	3,307,000	661,356	1,963,906	-	35,614
PERA Aid	28,068	12,573	24,330	12,302	28,707	9,428	40,500
Police Aid	74,419	66,150	140,570	46,857	146,771	48,235	126,788
All Other	4,935,879	578,343	3,211,175	2,703,553	1,069,836	359,186	1,297,717
Total State Grants	13,117,380	5,806,186	10,315,176	7,809,355	9,771,377	5,476,978	7,129,878
Local Unit Grants	684,762	731,182	62,605	330,720	162,985	185,212	582,805
Total Intergovernmental Revenues	\$16,221,313	\$7,332,740	\$14,864,051	\$10,774,969	\$12,519,718	\$5,677,226	\$7,774,254
Charges for Services	1,368,987	918,900	1,197,077	620,694	2,787,605	692,368	1,583,304
Fines and Forfeits	34,553	5,183	5,028	8,730	10,126	2,857	40,147
Interest Earnings	205,189	35,861	62,080	30,868	194,457	108,768	72,605
All Other Revenues	4,397,272	393,756	1,205,794	373,622	1,807,043	374,795	615,951
Total Revenues	\$26,767,709	\$15,168,449	\$25,950,231	\$15,499,034	\$36,065,186	\$13,729,089	\$27,228,925
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	2,553,296	-	-
Other Long-Term Debt	-	605,574	-	-	-	204,611	48,814
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	605,574	-	-	2,553,296	204,611	48,814
Other Sources	-	5,957	196,189	-	-	1,365	-
Transfers From - Enterprise Funds	-	-	84,349	-	-	-	-
- Governmental Funds	3,005,313	18,105	271,544	13,000	174,167	-	-
Total Revenues and Other Financing Sources	\$29,773,022	\$15,798,085	\$26,502,313	\$15,512,034	\$38,792,649	\$13,935,065	\$27,277,739

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		KOOSKICHING*	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,152,138	\$1,723,510	\$4,276,269	\$2,280,800	\$6,056,176	\$1,885,079	\$3,976,465
	- Capital Outlay	53,947	58,197	121,022	29,137	82,944	81,085	5,581,446
	Total General Government	3,206,085	1,781,707	4,397,291	2,309,937	6,139,120	1,966,164	9,557,911
Public Safety	- Sheriff	2,145,087	1,045,218	2,127,272	728,455	2,156,875	1,375,580	4,402,848
	- Corrections	435,863	236,703	1,508,548	588,062	1,709,428	31,273	629,038
	- All Other	174,296	204,798	621,454	65,277	150,278	99,694	135,821
	- Capital Outlay	22,885	160,310	280,662	190,868	191,149	59,569	270,298
	Total Public Safety	2,778,131	1,647,029	4,537,936	1,572,662	4,207,730	1,566,116	5,438,005
Streets and Highways	- Administration	471,532	270,565	386,418	171,804	536,905	436,712	332,981
	- Maintenance	2,314,938	2,573,772	3,058,627	2,499,081	4,546,369	1,891,071	3,291,394
	- Construction	6,064,275	2,145,370	2,154,672	4,773,902	3,940,747	3,196,629	3,108,813
	- Other Capital Outlay	-	417,797	38,529	247,211	342,544	335,302	442,217
	Total Streets and Highways	8,850,745	5,407,504	5,638,246	7,691,998	9,366,565	5,859,714	7,175,405
Sanitation	- Current Expenditures	1,393,848	197,322	399,409	774,771	416,837	294,309	647,100
	- Capital Outlay	197,345	-	3,241	-	-	10,700	27,760
	Total Sanitation	1,591,193	197,322	402,650	774,771	416,837	305,009	674,860
Human Services	- Income Maintenance	1,621,926	723,242	890,797	630,377	2,155,582	-	2,822,580
	- Social Services	2,977,370	1,738,590	5,058,179	1,038,297	5,664,369	-	-
	- All Other	130,896	-	-	1,947	443,950	905,006	-
	- Capital Outlay	-	-	16,445	-	23,514	-	-
	Total Human Services	4,730,192	2,461,832	5,965,421	1,670,621	8,287,415	905,006	2,822,580
Health	- Current Expenditures	809,321	85,967	782,600	60,000	2,207,998	50,116	289,097
	- Capital Outlay	-	-	227	-	10,727	-	-
	Total Health	809,321	85,967	782,827	60,000	2,218,725	50,116	289,097
Culture and Recreation								
Libraries	- Current Expenditures	69,117	75,697	122,300	33,768	9,705	42,379	276,125
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	216,800	208,712	683,664	731,470	518,434	223,715	389,392
	- Capital Outlay	-	19,735	46,073	-	22,699	23,515	385,969
	Total Culture and Recreation	285,917	304,144	852,037	765,238	550,838	289,609	1,051,486
Conservation of Natural Resources	- Current Expenditures	2,390,705	1,612,238	870,831	202,658	1,520,671	1,079,764	1,453,709
	- Capital Outlay	133,032	-	52,063	-	-	-	365
	Total Conservation of Natural Resources	2,523,737	1,612,238	922,894	202,658	1,520,671	1,079,764	1,454,074
Housing and Economic Development	- Current Expenditures	2,240,885	177,241	594,631	122,448	5,563	63,304	46,155
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,240,885	177,241	594,631	122,448	5,563	63,304	46,155
All Other	- Current Expenditures	-	7,000	8,000	31,500	-	61,095	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	7,000	8,000	31,500	-	61,095	-
Debt Service	- Principal Paid on Bonds	281,689	-	340,000	-	2,280,000	325,000	735,000
	- Other Long-Term Debt	-	44,715	176,464	45,000	-	191,582	155,027
	- Interest and Fiscal Charges	23,850	27,814	70,067	114	685,179	143,608	657,779
	Total Current Expenditures	20,544,722	10,880,575	21,388,999	9,960,715	28,099,140	8,439,097	18,692,705
	Total Capital Outlay	6,471,484	2,801,409	2,712,934	5,241,118	4,614,324	3,706,800	9,816,868
	Total Debt Service	305,539	72,529	586,531	45,114	2,965,179	660,190	1,547,806
	Total Expenditures	\$27,321,745	\$13,754,513	\$24,688,464	\$15,246,947	\$35,678,643	\$12,806,087	\$30,057,379
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	3,005,313	18,105	271,544	13,000	174,167	-	-
	Total Expenditures and Other Financing Uses	\$30,327,058	\$13,772,618	\$24,960,008	\$15,259,947	\$35,852,810	\$12,806,087	\$30,057,379
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,729,984	\$1,668,842	\$15,562,074	\$5,374,544	\$5,820,579	\$3,226,036	\$10,451,490
Special Revenue Funds Unrestricted Fund Balance		7,240,862	7,082,920	11,516,165	5,181,221	8,376,250	3,282,894	2,962,596
	Total	\$11,970,846	\$8,751,762	\$27,078,239	\$10,555,765	\$14,196,829	\$6,508,930	\$13,414,086
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.3%	80.4%	126.6%	106.0%	50.5%	77.1%	71.8%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2016 Population Estimates) ^[1]	5,443	9,317	19,880	35,853	23,109	25,860	32,826
Net Taxable Tax Capacity	\$5,517,627	\$26,030,482	\$40,749,177	\$36,618,435	\$27,805,788	\$18,423,186	\$29,410,536
2015 Tax Levy (Payable 2016)	3,919,268	6,021,669	13,949,544	18,732,997	13,676,516	13,911,359	17,445,459
REVENUES							
Taxes	\$3,793,101	\$5,972,830	\$14,576,633	\$18,839,658	\$13,705,844	\$14,331,078	\$17,545,799
Special Assessments	276,913	561,794	2,138,643	620,665	122,269	88,485	-
Licenses and Permits	12,155	18,535	90,737	107,247	99,458	317,091	448,493
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	183,134	277,090	82,927	1,256,576	3,804	33,167	443,869
Human Services	788,546	1,268,255	-	2,445,950	1,626,711	2,810,125	2,783,439
Disaster	10,620	31,053	31,927	25,127	33,816	109,834	27,947
All Other	127,858	210,472	121,381	492,557	367,211	305,634	550,333
Total Federal Grants	1,110,158	1,786,870	236,235	4,220,210	2,031,542	3,258,760	3,805,588
State Grants							
Market Value Credit	114,160	262,642	325,784	367,282	310,027	215,281	621,919
County Program Aid	659,803	139,176	444,364	1,666,439	931,836	1,574,035	1,702,114
Disparity Reduction Aid	63,937	3,392	35,697	60,750	14,891	24,711	29,096
Streets and Highways	2,751,028	5,846,645	5,309,750	3,216,983	4,731,446	4,610,493	7,091,076
Human Services	774,421	780,701	-	3,250,952	1,745,237	3,285,871	2,993,293
PERA Aid	10,235	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	96,469	94,125	90,957	185,359	155,040	206,720	153,662
All Other	1,499,627	715,427	601,342	738,405	934,589	1,351,121	1,353,197
Total State Grants	5,969,680	7,859,893	6,844,861	9,522,321	8,847,210	11,299,018	13,992,624
Local Unit Grants	267,685	5,108	-	316,996	225,572	286,659	344,538
Total Intergovernmental Revenues	\$7,347,523	\$9,651,871	\$7,081,096	\$14,059,527	\$11,104,324	\$14,844,437	\$18,142,750
Charges for Services	554,412	2,237,680	1,080,554	5,857,467	4,077,361	2,641,754	5,489,682
Fines and Forfeits	8,903	5,033	58,383	60,147	27,147	48,989	12,080
Interest Earnings	61,174	28,985	277,895	141,416	206,274	132,885	207,358
All Other Revenues	228,331	518,605	852,765	1,147,628	733,548	815,149	1,405,219
Total Revenues	\$12,282,512	\$18,995,333	\$26,156,706	\$40,833,755	\$30,076,225	\$33,219,868	\$43,251,381
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	7,294,512	2,490,000	-	-	-
Other Long-Term Debt	-	-	-	211,991	106,996	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	7,294,512	2,701,991	106,996	-	-
Other Sources	-	100	24,512	39,052	-	66,466	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	8,557	100	-	1,810,483	1,334,730	567,882	86,716
Total Revenues and Other Financing Sources	\$12,291,069	\$18,995,533	\$33,475,730	\$45,385,281	\$31,517,951	\$33,854,216	\$43,338,097

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,342,088	\$2,748,491	\$4,505,056	\$6,068,719	\$5,249,923	\$5,442,690	\$6,323,057
	- Capital Outlay	41,297	123,671	128,056	828,928	159,521	199,043	643,906
	Total General Government	2,383,385	2,872,162	4,633,112	6,897,647	5,409,444	5,641,733	6,966,963
Public Safety	- Sheriff	2,525,055	2,286,052	2,470,115	3,421,422	4,610,179	4,027,436	3,104,450
	- Corrections	170,369	156,878	2,289,490	2,145,844	515,955	4,392,632	2,548,879
	- All Other	18,988	126,486	111,686	110,651	135,520	186,543	150,577
	- Capital Outlay	308,791	77,928	142,301	3,221,143	218,567	672,047	375,624
	Total Public Safety	3,023,203	2,647,344	5,013,592	8,899,060	5,480,221	9,278,658	6,179,530
Streets and Highways	- Administration	254,889	852,502	434,604	774,933	347,333	644,668	426,713
	- Maintenance	1,651,032	2,453,802	3,778,733	3,274,376	3,214,715	2,725,794	4,701,067
	- Construction	1,767,620	5,153,069	2,825,518	4,199,198	1,844,618	2,485,793	5,326,573
	- Other Capital Outlay	199,538	296,389	352,128	405,544	517,429	753,953	712,422
	Total Streets and Highways	3,873,079	8,755,762	7,390,983	8,654,051	5,924,095	6,610,208	11,166,775
Sanitation	- Current Expenditures	223,033	138,556	477,974	3,363,992	369,287	91,269	2,477,449
	- Capital Outlay	4,761	521	-	65,219	-	-	93,189
	Total Sanitation	227,794	139,077	477,974	3,429,211	369,287	91,269	2,570,638
Human Services	- Income Maintenance	1,007,414	1,348,112	-	2,628,929	2,049,934	2,390,045	3,410,641
	- Social Services	1,826,621	2,227,307	-	8,425,136	4,405,920	7,845,151	6,408,967
	- All Other	-	34,578	2,645,045	-	-	-	-
	- Capital Outlay	-	108,287	-	-	-	21,886	115,837
	Total Human Services	2,834,035	3,718,284	2,645,045	11,054,065	6,455,854	10,257,082	9,935,445
Health	- Current Expenditures	156,710	47,400	-	2,912,478	1,511,745	865,567	2,160,896
	- Capital Outlay	-	-	-	-	18,151	9,949	66,702
	Total Health	156,710	47,400	-	2,912,478	1,529,896	875,516	2,227,598
Culture and Recreation								
Libraries	- Current Expenditures	40,395	86,000	628,610	194,217	222,789	270,850	490,855
	- Capital Outlay	-	-	67,343	-	-	-	-
Parks and Recreation	- Current Expenditures	78,338	216,292	139,429	749,438	191,494	52,434	280,268
	- Capital Outlay	23,000	-	318,846	20,014	66,813	-	-
	Total Culture and Recreation	141,733	302,292	1,154,228	963,669	481,096	323,284	771,123
Conservation of Natural Resources	- Current Expenditures	245,984	961,889	3,459,949	1,693,394	549,824	311,155	481,471
	- Capital Outlay	1,150	743	623	10,156	11,158	-	4,266
	Total Conservation of Natural Resources	247,134	962,632	3,460,572	1,703,550	560,982	311,155	485,737
Housing and Economic Development	- Current Expenditures	-	38,737	80,261	15,193	118,500	279,916	111,518
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	38,737	80,261	15,193	118,500	279,916	111,518
All Other	- Current Expenditures	44,530	-	45,085	-	-	-	30,753
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	44,530	-	45,085	-	-	-	30,753
Debt Service	- Principal Paid on Bonds	140,000	-	1,990,000	1,055,000	530,000	6,895,000	860,000
	- Other Long-Term Debt	52,850	-	56,216	130,057	360,366	-	140,000
	- Interest and Fiscal Charges	19,028	-	369,998	217,486	84,254	367,889	227,572
	Total Current Expenditures	10,585,446	13,723,082	21,066,037	35,778,722	23,493,118	29,526,150	33,107,561
	Total Capital Outlay	2,346,157	5,760,608	3,834,815	8,750,202	2,836,257	4,142,671	7,338,519
	Total Debt Service	211,878	-	2,416,214	1,402,543	974,620	7,262,889	1,227,572
	Total Expenditures	\$13,143,481	\$19,483,690	\$27,317,066	\$45,931,467	\$27,303,995	\$40,931,710	\$41,673,652
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	121,307	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	8,857	100	-	1,810,483	1,334,730	567,882	86,716
	Total Expenditures and Other Financing Uses	\$13,152,338	\$19,483,790	\$27,438,373	\$47,741,950	\$28,638,725	\$41,499,592	\$41,760,368
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,690,611	\$1,926,241	\$7,106,403	\$19,079,340	\$7,650,376	\$5,597,313	\$9,428,881
Special Revenue Funds Unrestricted Fund Balance		1,422,885	5,724,703	5,767,974	13,959,768	13,776,078	7,166,623	11,987,666
	Total	\$4,113,496	\$7,650,944	\$12,874,377	\$33,039,108	\$21,426,454	\$12,763,936	\$21,416,547
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		38.9%	55.8%	61.1%	92.3%	91.2%	43.2%	64.7%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2016 Population Estimates) ^[1]	39,192	8,332	33,603	21,825	6,592	153,039	58,001
Net Taxable Tax Capacity	\$41,956,937	\$26,045,844	\$36,455,890	\$36,513,204	\$15,553,010	\$160,010,612	\$87,102,427
2015 Tax Levy (Payable 2016)	19,102,424	6,319,149	19,295,835	12,738,935	5,599,024	89,707,130	36,679,981
REVENUES							
Taxes	\$20,924,767	\$7,245,803	\$19,579,574	\$13,536,584	\$5,669,003	\$98,752,876	\$39,886,606
Special Assessments	794,332	879,405	1,119,410	122,660	299,862	-	301,990
Licenses and Permits	149,402	49,649	85,842	167,156	18,860	2,334,928	459,747
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,575,511	5,886	-	1,195,271	511,684	1,252,539	2,280,266
Human Services	3,389,977	-	2,678,040	1,696,985	767,858	14,766,215	5,354,761
Disaster	26,839	55,798	303,639	22,713	23,964	70,711	99,281
All Other	744,983	-	426,966	375,287	166,289	2,221,579	877,766
Total Federal Grants	5,737,310	61,684	3,408,645	3,290,256	1,469,795	18,311,044	8,612,074
State Grants							
Market Value Credit	341,262	295,903	259,581	324,533	174,615	208,800	741,780
County Program Aid	1,828,272	150,120	1,248,546	382,429	128,907	6,643,512	1,897,307
Disparity Reduction Aid	150,949	25,685	11,666	70,969	15,682	12,980	13,255
Streets and Highways	4,711,557	3,872,087	2,732,148	6,835,342	4,734,405	11,105,432	23,355,466
Human Services	3,607,104	-	2,740,319	1,711,786	760,296	16,372,141	6,300,437
PERA Aid	40,232	11,609	34,276	35,592	23,107	177,727	64,946
Police Aid	195,006	81,999	106,805	107,326	41,344	528,515	290,097
All Other	1,252,158	404,270	1,040,245	1,020,962	444,758	2,573,622	2,306,448
Total State Grants	12,126,540	4,841,673	8,173,586	10,488,939	6,323,114	37,622,729	34,969,736
Local Unit Grants	83,810	387,512	37,330	371,846	118,691	8,756,004	542,971
Total Intergovernmental Revenues	\$17,947,660	\$5,290,869	\$11,619,561	\$14,151,041	\$7,911,600	\$64,689,777	\$44,124,781
Charges for Services	3,210,135	544,439	2,303,524	3,147,310	803,693	24,953,406	5,009,107
Fines and Forfeits	51,158	558	26,710	11,044	5,840	20,379	83,781
Interest Earnings	310,392	92,868	136,300	42,344	5,845	1,013,540	355,056
All Other Revenues	2,370,347	419,458	676,178	1,623,721	129,562	1,006,457	3,618,536
Total Revenues	\$45,758,193	\$14,523,049	\$35,547,099	\$32,801,860	\$14,844,265	\$192,771,363	\$93,839,604
Other Financing Sources							
Borrowing							
Bonds Issued	-	1,722,082	-	9,999,413	-	16,796,759	7,009,637
Other Long-Term Debt	84,000	-	65,000	126,632	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	84,000	1,722,082	65,000	10,126,045	-	16,796,759	7,009,637
Other Sources	30,311	-	-	21,880	445,423	112,116	-
Transfers From - Enterprise Funds	-	562	-	-	-	127,265	-
- Governmental Funds	-	128,578	11,487	-	90,618	646,294	3,529
Total Revenues and Other Financing Sources	\$45,872,504	\$16,374,271	\$35,623,586	\$42,949,785	\$15,380,306	\$210,453,797	\$100,852,770

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,534,804	\$2,518,052	\$7,683,738	\$5,453,045	\$1,798,224	\$21,282,463	\$13,800,613
	- Capital Outlay	414,005	223,019	401,385	292,046	20,000	194,435	718,554
	Total General Government	5,948,809	2,741,071	8,085,123	5,745,091	1,818,224	21,476,898	14,519,167
Public Safety	- Sheriff	3,957,400	1,827,368	2,416,908	1,904,020	945,244	14,333,273	6,344,812
	- Corrections	5,530,909	56,728	2,586,929	2,873,808	448,100	25,154,867	5,404,263
	- All Other	243,632	51,198	213,274	125,921	57,378	259,475	293,133
	- Capital Outlay	307,924	25,920	153,705	331,321	116,729	1,266,637	829,057
	Total Public Safety	10,039,865	1,961,214	5,370,816	5,235,070	1,567,451	41,014,252	12,871,265
Streets and Highways	- Administration	622,275	306,273	335,461	268,828	350,422	1,289,162	672,127
	- Maintenance	3,975,461	2,298,851	2,861,670	2,968,234	2,791,798	10,978,630	10,286,142
	- Construction	4,636,897	2,162,040	820,553	5,498,089	3,217,937	30,457,140	23,304,845
	- Other Capital Outlay	831,066	418,738	580,411	623,525	485,697	1,955,798	924,592
	Total Streets and Highways	10,065,699	5,185,902	4,598,095	9,358,676	6,845,854	44,680,730	35,187,706
Sanitation	- Current Expenditures	987,619	306,886	404,780	386,745	434,162	-	-
	- Capital Outlay	336,160	-	-	-	-	-	-
	Total Sanitation	1,323,779	306,886	404,780	386,745	434,162	-	-
Human Services	- Income Maintenance	3,932,291	-	3,040,612	2,164,675	821,379	13,226,319	5,605,312
	- Social Services	7,941,601	-	6,707,119	4,739,190	1,610,917	49,866,633	13,752,102
	- All Other	-	1,154,108	-	-	-	-	-
	- Capital Outlay	57,684	-	12,553	-	14,779	184,770	169,781
	Total Human Services	11,931,576	1,154,108	9,760,284	6,903,865	2,447,075	63,277,722	19,527,195
Health	- Current Expenditures	1,897,391	74,163	1,809,934	1,187,017	928,989	12,764,128	3,706,623
	- Capital Outlay	5,582	-	1,815	-	-	65,044	25,222
	Total Health	1,902,973	74,163	1,811,749	1,187,017	928,989	12,829,172	3,731,845
Culture and Recreation								
Libraries	- Current Expenditures	254,328	74,718	100,524	578,822	92,545	1,016,637	544,736
	- Capital Outlay	-	-	-	36,315	-	45,329	-
Parks and Recreation	- Current Expenditures	184,490	495,550	220,865	268,617	75,956	3,424,575	215,579
	- Capital Outlay	-	44,761	-	35,699	-	201,400	3,096
	Total Culture and Recreation	438,818	615,029	321,389	919,453	168,501	4,687,941	763,411
Conservation of Natural Resources	- Current Expenditures	628,037	1,849,778	1,149,795	645,746	273,577	1,637,950	2,204,635
	- Capital Outlay	487	-	-	-	-	-	456,015
	Total Conservation of Natural Resources	628,524	1,849,778	1,149,795	645,746	273,577	1,637,950	2,660,650
Housing and Economic Development	- Current Expenditures	288,574	198,711	203,034	79,934	12,542	925,828	142,859
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	288,574	198,711	203,034	79,934	12,542	925,828	142,859
All Other	- Current Expenditures	-	201,747	-	-	75	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	201,747	-	-	75	-	-
Debt Service	- Principal Paid on Bonds	1,900,000	355,000	1,085,000	1,210,000	12,000	3,460,000	2,465,000
	- Other Long-Term Debt	177,739	153,174	423,049	91,853	-	55,000	995,041
	- Interest and Fiscal Charges	584,668	98,896	694,015	294,630	8,564	3,420,085	1,651,315
	Total Current Expenditures	35,978,812	11,414,131	29,734,643	23,644,602	10,641,308	156,159,940	62,972,936
	Total Capital Outlay	6,589,805	2,874,478	1,970,422	6,816,995	3,855,142	34,370,553	26,431,162
	Total Debt Service	2,662,407	607,070	2,202,064	1,596,483	20,564	6,935,085	5,111,356
	Total Expenditures	\$45,231,024	\$14,895,679	\$33,907,129	\$32,058,080	\$14,517,014	\$197,465,578	\$94,515,454
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	4,537,571
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	49	-	-	-	3,334,500	-
	- Governmental Funds	-	128,578	11,487	-	90,618	646,294	3,529
	Total Expenditures and Other Financing Uses	\$45,231,024	\$15,024,306	\$33,918,616	\$32,058,080	\$14,607,632	\$201,446,372	\$99,056,554
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$26,670,756	\$4,168,853	\$10,065,132	\$8,002,727	\$4,103,139	\$81,122,708	\$19,968,782
Special Revenue Funds Unrestricted Fund Balance		12,436,004	3,023,704	12,445,586	10,049,514	1,255,493	3,867,076	21,747,901
Total		\$39,106,760	\$7,192,557	\$22,510,718	\$18,052,241	\$5,358,632	\$84,989,784	\$41,716,683
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		108.7%	63.0%	75.7%	76.3%	50.4%	54.4%	66.2%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE*</i>
Population (2016 Population Estimates) ^[1]	14,244	28,879	9,211	31,647	11,026	540,653	3,996
Net Taxable Tax Capacity	\$13,684,079	\$24,025,535	\$20,067,681	\$51,088,555	\$20,149,445	\$421,872,875	\$6,363,191
2015 Tax Levy (Payable 2016)	8,066,756	15,941,231	5,443,278	21,300,156	9,226,675	238,677,262	2,568,070
REVENUES							
Taxes	\$8,182,109	\$16,348,146	\$5,920,595	\$21,765,001	\$9,208,763	\$311,870,705	\$2,429,810
Special Assessments	354,565	2,603	280,099	2,756,135	463,250	-	102,517
Licenses and Permits	26,905	142,019	17,900	116,100	68,877	2,312,888	20
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	100,708	-	61,500	828,847	10,963	6,431,164	-
Human Services	861,882	2,388,924	-	3,624,301	980,677	63,174,764	421,844
Disaster	38,958	1,912	27,251	34,134	21,033	238,131	15,633
All Other	183,539	270,326	-	731,164	113,317	13,787,081	102,058
Total Federal Grants	1,185,087	2,661,162	88,751	5,218,446	1,125,990	83,631,140	539,535
State Grants							
Market Value Credit	151,936	315,893	213,771	413,763	237,577	8,782	-
County Program Aid	702,364	1,785,537	171,218	843,587	215,448	17,098,115	194,364
Disparity Reduction Aid	81,175	1,057	69,076	565,555	22,507	262,057	43,106
Streets and Highways	3,312,827	8,259,314	3,336,415	9,389,450	4,431,925	30,690,706	1,743,531
Human Services	1,092,605	2,200,991	-	6,389,829	1,084,005	52,854,342	222,556
PERA Aid	16,384	36,545	14,804	43,810	15,728	765,215	8,965
Police Aid	70,285	226,246	89,579	255,644	57,882	1,507,121	46,168
All Other	714,453	890,922	480,493	955,382	403,990	31,147,471	364,485
Total State Grants	6,142,029	13,716,505	4,375,356	18,857,020	6,469,062	134,333,809	2,623,175
Local Unit Grants	62,905	708,691	64,319	2,800	144,176	11,522,497	-
Total Intergovernmental Revenues	\$7,390,021	\$17,086,358	\$4,528,426	\$24,078,266	\$7,739,228	\$229,487,446	\$3,162,710
Charges for Services	1,836,769	2,352,905	1,843,867	4,593,700	982,576	76,191,603	356,717
Fines and Forfeits	14,524	32,253	11,871	17,982	23,226	930,690	-
Interest Earnings	74,780	50,896	126,306	92,500	55,231	4,087,072	330,641
All Other Revenues	1,627,881	3,722,465	802,074	1,622,036	240,647	24,887,989	550,582
Total Revenues	\$19,507,554	\$39,737,645	\$13,531,138	\$55,041,720	\$18,781,798	\$649,768,393	\$6,932,997
Other Financing Sources							
Borrowing							
Bonds Issued	16,876,314	-	-	-	-	40,058,999	-
Other Long-Term Debt	-	68,001	-	-	43,621	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	16,876,314	68,001	-	-	43,621	40,058,999	-
Other Sources	-	-	-	-	-	12,168	-
Transfers From - Enterprise Funds	-	-	-	-	-	2,228	-
- Governmental Funds	382,390	1,029,839	-	-	200	3,210,536	3,214
Total Revenues and Other Financing Sources	\$36,766,258	\$40,835,485	\$13,531,138	\$55,041,720	\$18,825,619	\$693,052,324	\$6,936,211

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE*
General Government	- Current Expenditures	\$2,752,363	\$5,101,301	\$2,819,403	\$7,985,792	\$3,434,720	\$85,744,654	\$1,134,495
	- Capital Outlay	6,850	323,045	213,760	2,899,365	99,276	7,885,977	5,430
	Total General Government	2,759,213	5,424,346	3,033,163	10,885,157	3,533,996	93,630,631	1,139,925
Public Safety	- Sheriff	2,094,646	4,519,997	1,831,697	4,004,811	1,490,642	48,116,451	950,410
	- Corrections	1,719,108	4,760,328	562,811	4,712,669	480,105	70,338,721	199,151
	- All Other	132,240	83,519	120,935	167,239	74,222	20,517,676	359,607
	- Capital Outlay	2,379,240	73,393	120,809	402,519	25,383	633,960	52,352
	Total Public Safety	6,325,234	9,437,237	2,636,252	9,287,238	2,070,352	139,606,808	1,561,520
Streets and Highways	- Administration	274,555	338,378	276,155	629,634	345,841	4,721,033	322,155
	- Maintenance	2,340,780	5,101,677	1,902,574	5,772,089	2,385,277	12,648,476	1,414,550
	- Construction	2,240,779	4,973,182	1,804,790	5,100,691	2,393,440	53,823,965	-
	- Other Capital Outlay	471,153	434,664	400,337	312,659	-	1,379,421	156,776
	Total Streets and Highways	5,327,267	10,847,901	4,383,856	11,815,073	5,124,558	72,572,895	1,893,481
Sanitation	- Current Expenditures	128,926	236,647	244,275	2,522,042	395,998	21,887,308	115,209
	- Capital Outlay	-	32,589	-	59,501	-	-	-
	Total Sanitation	128,926	269,236	244,275	2,581,543	395,998	21,887,308	115,209
Human Services	- Income Maintenance	1,570,713	2,951,654	-	4,201,524	1,177,518	28,453,845	845,726
	- Social Services	2,923,048	5,327,341	1,129,485	11,582,666	2,902,776	108,708,804	614,347
	- All Other	52,955	-	-	-	64,512	40,820,636	29,412
	- Capital Outlay	45,575	12,133	-	3,978	-	524,833	-
	Total Human Services	4,592,291	8,291,128	1,129,485	15,788,168	4,144,806	178,508,118	1,489,485
Health	- Current Expenditures	49,904	1,488,840	431,774	2,704,969	231,944	36,674,082	21,388
	- Capital Outlay	-	10,953	168,548	5,064	-	134,525	-
	Total Health	49,904	1,499,793	600,322	2,710,033	231,944	36,808,607	21,388
Culture and Recreation								
Libraries	- Current Expenditures	108,150	301,025	-	252,495	111,769	11,299,966	26,732
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	118,828	25,000	190,703	331,904	70,160	12,835,165	60,414
	- Capital Outlay	-	-	-	-	-	18,808,987	-
	Total Culture and Recreation	226,978	326,025	190,703	584,399	181,929	42,944,118	87,146
Conservation of Natural Resources	- Current Expenditures	1,223,314	1,201,032	494,241	745,931	410,000	32,929	428,757
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,223,314	1,201,032	494,241	745,931	410,000	32,929	428,757
Housing and Economic Development	- Current Expenditures	99,603	43,149	6,775	8,630	14,336	34,095,735	800
	- Capital Outlay	-	-	-	-	-	1,861,535	-
	Total Housing and Economic Development	99,603	43,149	6,775	8,630	14,336	35,957,270	800
All Other	- Current Expenditures	-	-	365,673	-	-	-	-
	- Capital Outlay	-	-	4,501	-	-	-	-
	Total All Other	-	-	370,174	-	-	-	-
Debt Service	- Principal Paid on Bonds	175,000	14,800,000	-	3,135,000	295,000	22,990,000	-
	- Other Long-Term Debt	97,000	174,688	27,317	-	258,654	6,923,334	-
	- Interest and Fiscal Charges	59,989	1,190,887	1,871	559,592	152,069	8,883,466	-
	<i>Total Current Expenditures</i>	<i>15,589,133</i>	<i>31,479,888</i>	<i>10,376,501</i>	<i>45,622,395</i>	<i>13,589,820</i>	<i>536,895,481</i>	<i>6,523,153</i>
	<i>Total Capital Outlay</i>	<i>5,143,597</i>	<i>5,859,959</i>	<i>2,712,745</i>	<i>8,783,777</i>	<i>2,518,099</i>	<i>85,053,203</i>	<i>214,558</i>
	<i>Total Debt Service</i>	<i>331,989</i>	<i>16,165,575</i>	<i>29,188</i>	<i>3,694,592</i>	<i>705,723</i>	<i>38,796,800</i>	<i>-</i>
	Total Expenditures	\$21,064,719	\$53,505,422	\$13,118,434	\$58,100,764	\$16,813,642	\$660,745,484	\$6,737,711
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	211,972	-	-	9,198,357	12,438
	- Governmental Funds	382,390	1,029,839	-	-	200	3,210,536	-
	Total Expenditures and Other Financing Uses	\$21,447,109	\$54,535,261	\$13,330,406	\$58,100,764	\$16,813,842	\$673,154,377	\$6,750,149
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$20,601,150	\$3,287,838	\$4,802,342	\$11,545,986	\$6,330,166	\$224,204,230	\$2,067,644
Special Revenue Funds Unrestricted Fund Balance		4,159,668	1,734,702	3,404,683	10,328,648	5,374,983	32,893,306	3,114,891
	Total	\$24,760,818	\$5,022,540	\$8,207,025	\$21,874,634	\$11,705,149	\$257,097,536	\$5,182,535
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		158.8%	16.0%	79.1%	47.9%	86.1%	47.9%	79.4%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2016 Population Estimates) ^[1]	15,275	14,719	65,607	9,484	15,659	199,744	142,436
Net Taxable Tax Capacity	\$39,752,723	\$44,923,561	\$55,434,230	\$25,986,919	\$11,010,702	\$172,653,848	\$152,726,421
2015 Tax Levy (Payable 2016)	11,331,119	13,510,481	22,785,690	5,146,697	6,595,507	107,621,781	55,276,580
REVENUES							
Taxes	\$10,913,743	\$13,343,576	\$26,778,851	\$5,751,056	\$6,586,481	\$125,529,501	\$72,104,674
Special Assessments	936,299	1,608,453	160,200	331,681	993,349	-	68,905
Licenses and Permits	74,537	153,805	48,287	57,216	30,880	318,610	1,625,128
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	286,214	1,499,515	3,686,733	323,167	850,999	7,990,430	6,402,772
Human Services	4,001	1,693,457	3,806,609	-	1,180,176	19,441,534	6,454,079
Disaster	22,176	108,785	279,278	18,403	377,530	299,548	1,647,980
All Other	12,214	251,818	2,768,807	2,695	227,530	7,621,543	1,247,303
Total Federal Grants	324,605	3,553,575	10,541,427	344,265	2,636,235	35,353,055	15,752,134
State Grants							
Market Value Credit	395,094	403,381	349,007	166,094	241,963	133,335	163,474
County Program Aid	293,756	272,803	3,219,438	164,019	841,442	11,703,314	4,884,116
Disparity Reduction Aid	44,288	56,357	31,762	7,926	2,264	5,504,701	10,264
Streets and Highways	7,142,057	5,030,641	4,318,363	4,072,021	7,301,176	28,724,857	15,081,086
Human Services	-	1,780,053	4,766,074	-	966,792	25,692,475	10,041,327
PERA Aid	27,660	28,401	143,255	14,477	16,974	477,786	110,620
Police Aid	99,226	107,494	198,830	90,957	96,469	810,520	343,155
All Other	569,100	644,551	1,891,918	301,688	1,495,216	22,373,365	5,365,195
Total State Grants	8,571,181	8,323,681	14,918,647	4,817,182	10,962,296	95,420,353	35,999,237
Local Unit Grants	463,120	-	25,481	291,039	4,182	252,263	5,908,701
Total Intergovernmental Revenues	\$9,358,906	\$11,877,256	\$25,485,555	\$5,452,486	\$13,602,713	\$131,025,671	\$57,660,072
Charges for Services	997,500	3,474,662	5,507,267	1,941,123	1,953,591	30,902,689	10,834,932
Fines and Forfeits	9,079	-	77,503	59,896	10,136	161,375	807,683
Interest Earnings	247,154	386,647	961,007	48,425	84,007	2,955,231	852,578
All Other Revenues	340,100	1,173,976	767,821	213,176	462,248	15,180,485	1,800,973
Total Revenues	\$22,877,318	\$32,018,375	\$59,786,491	\$13,855,059	\$23,723,405	\$306,073,562	\$145,754,945
Other Financing Sources							
Borrowing							
Bonds Issued	1,214,566	4,202,673	9,288,431	-	-	41,946,617	-
Other Long-Term Debt	99,180	401,371	140,000	26,997	-	96,227	366,918
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	1,313,746	4,604,044	9,428,431	26,997	-	42,042,844	366,918
Other Sources	245,107	-	76,073	13,513	-	153,773	154,068
Transfers From - Enterprise Funds	-	-	54,163	-	-	522,648	1,333,025
- Governmental Funds	-	186,341	77,088	448,717	52,385	21,102,488	3,067,890
Total Revenues and Other Financing Sources	\$24,436,171	\$36,808,760	\$69,422,246	\$14,344,286	\$23,775,790	\$369,895,315	\$150,676,846

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$3,735,137	\$5,069,146	\$9,186,361	\$2,056,468	\$3,102,394	\$44,925,787	\$24,958,780
	- Capital Outlay	67,386	30,434	966,621	241,776	53,837	3,411,706	4,175,634
	Total General Government	3,802,523	5,099,580	10,152,982	2,298,244	3,156,231	48,337,493	29,134,414
Public Safety	- Sheriff	2,924,866	2,038,582	4,560,630	1,834,276	1,597,391	21,157,731	9,358,943
	- Corrections	378,506	2,005,629	4,307,735	242,134	1,249,413	25,899,114	10,762,619
	- All Other	91,368	95,146	249,256	51,828	100,361	1,669,930	704,238
	- Capital Outlay	207,203	104,027	113,224	47,396	52,992	1,673,716	134,326
	Total Public Safety	3,601,943	4,243,384	9,230,845	2,175,634	3,000,157	50,400,491	20,960,126
Streets and Highways	- Administration	450,657	1,702,348	304,863	210,863	498,745	4,707,791	1,612,397
	- Maintenance	2,779,373	3,929,920	4,316,321	2,196,988	3,176,117	28,423,208	8,938,314
	- Construction	6,341,016	7,709,813	9,952,483	1,569,392	5,837,352	75,067,620	28,914,386
	- Other Capital Outlay	-	746,240	441,167	17,400	907,317	5,181,043	47,886
	Total Streets and Highways	9,571,046	14,088,321	15,014,534	3,994,643	10,419,531	113,379,662	39,512,983
Sanitation	- Current Expenditures	739,514	60,185	155,000	764,830	1,074,662	62,503	1,602,138
	- Capital Outlay	-	-	-	2,753	31,050	-	941
	Total Sanitation	739,514	60,185	155,000	767,583	1,105,712	62,503	1,603,079
Human Services	- Income Maintenance	-	1,689,692	3,793,686	1,191,077	1,660,984	15,506,179	3,564,796
	- Social Services	-	4,343,208	11,561,768	-	2,487,992	62,107,225	17,301,375
	- All Other	2,297,886	62,223	-	-	-	12,237,898	2,350,948
	- Capital Outlay	-	20,221	-	-	20,351	406,074	49,620
	Total Human Services	2,297,886	6,115,344	15,355,454	1,191,077	4,169,327	90,257,376	23,266,739
Health	- Current Expenditures	222,016	2,069,936	3,617,102	99,140	24,100	5,249,514	3,407,646
	- Capital Outlay	-	-	-	-	-	5,000	6,568
	Total Health	222,016	2,069,936	3,617,102	99,140	24,100	5,254,514	3,414,214
Culture and Recreation								
Libraries	- Current Expenditures	101,993	136,075	418,822	293,209	97,500	699,504	3,131,750
	- Capital Outlay	-	-	-	43,514	-	-	59,256
Parks and Recreation	- Current Expenditures	285,253	407,626	218,728	146,580	282,337	833,801	1,535,735
	- Capital Outlay	-	44,769	4,163	-	-	-	884,543
	Total Culture and Recreation	387,246	588,470	641,713	483,303	379,837	1,533,305	5,611,284
Conservation of Natural Resources	- Current Expenditures	1,137,316	2,719,721	634,732	461,347	1,647,674	8,281,415	3,547,320
	- Capital Outlay	56,475	-	-	56,036	-	134,318	6,119
	Total Conservation of Natural Resources	1,193,791	2,719,721	634,732	517,383	1,647,674	8,415,733	3,553,439
Housing and Economic Development	- Current Expenditures	103,909	-	2,215,689	1,250,500	165,084	3,323,503	1,304,541
	- Capital Outlay	-	-	-	-	-	60,128	1,196
	Total Housing and Economic Development	103,909	-	2,215,689	1,250,500	165,084	3,383,631	1,305,737
All Other	- Current Expenditures	-	-	-	276,498	-	-	2,686,646
	- Capital Outlay	-	22,150	-	-	-	-	107
	Total All Other	-	22,150	-	276,498	-	-	2,686,753
Debt Service	- Principal Paid on Bonds	565,000	2,325,000	1,875,000	650,000	330,000	6,195,000	4,005,000
	- Other Long-Term Debt	122,857	246,691	77,088	84,519	-	705,390	2,007,268
	- Interest and Fiscal Charges	280,646	542,237	894,230	186,712	92,488	3,547,549	3,465,370
	<i>Total Current Expenditures</i>	<i>15,247,794</i>	<i>26,329,437</i>	<i>45,540,393</i>	<i>11,075,738</i>	<i>17,164,754</i>	<i>235,085,103</i>	<i>96,768,186</i>
	<i>Total Capital Outlay</i>	<i>6,672,080</i>	<i>8,677,654</i>	<i>11,477,658</i>	<i>1,978,267</i>	<i>6,902,899</i>	<i>85,939,605</i>	<i>34,280,582</i>
	<i>Total Debt Service</i>	<i>968,503</i>	<i>3,113,928</i>	<i>2,846,318</i>	<i>921,231</i>	<i>422,488</i>	<i>10,447,939</i>	<i>9,477,638</i>
	Total Expenditures	\$22,888,377	\$38,121,019	\$59,864,369	\$13,975,236	\$24,490,141	\$331,472,647	\$140,526,406
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	186,341	77,088	448,717	52,385	21,102,488	3,067,890
	Total Expenditures and Other Financing Uses	\$22,888,377	\$38,307,360	\$59,941,457	\$14,423,953	\$24,542,526	\$352,575,135	\$143,594,296
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,112,139	\$10,494,127	\$15,588,234	\$3,919,208	\$5,156,512	\$66,517,794	\$34,413,293
Special Revenue Funds Unrestricted Fund Balance		4,690,157	6,281,802	12,922,439	1,070,905	4,144,690	51,326,986	25,143,859
Total		\$15,802,296	\$16,775,929	\$28,510,673	\$4,990,113	\$9,301,202	\$117,844,780	\$59,557,152
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		103.6%	63.7%	62.6%	45.1%	54.2%	50.1%	61.5%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2016 Population Estimates) ^[1]	93,457	14,824	155,732	36,765	9,742	9,384	24,249
Net Taxable Tax Capacity	\$85,016,965	\$27,192,953	\$138,912,025	\$36,646,571	\$20,053,919	\$26,015,769	\$19,788,440
2015 Tax Levy (Payable 2016)	42,909,683	12,570,247	71,444,543	22,413,580	6,865,969	9,750,616	14,278,500
REVENUES							
Taxes	\$46,215,021	\$12,710,971	\$73,753,701	\$25,340,672	\$6,773,636	\$9,631,831	\$14,660,017
Special Assessments	42,071	2,572,068	898,094	336,579	705,977	633,665	97,409
Licenses and Permits	109,020	47,984	1,190,401	160,429	13,112	4,330	179,181
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,888,119	538,964	1,853,376	15,244	1,110,215	59,346	1,401,903
Human Services	4,644,123	1,418,512	9,446,648	123,323	770,782	1,046,352	2,336,371
Disaster	171,860	379,676	246,504	49,605	-	-	22,739
All Other	1,025,596	355,884	2,154,942	564,383	74,955	127,373	376,609
Total Federal Grants	8,729,698	2,693,036	13,701,470	752,555	1,955,952	1,233,071	4,137,622
State Grants							
Market Value Credit	119,075	334,980	832,561	249,525	174,460	250,988	554,690
County Program Aid	4,036,624	197,434	7,907,205	1,724,096	147,576	188,287	1,329,922
Disparity Reduction Aid	5,304	54,639	46,638	26,797	50,260	23,225	72,764
Streets and Highways	5,253,176	4,141,706	14,431,971	6,346,287	2,575,900	3,707,654	4,587,367
Human Services	4,816,823	1,519,506	8,647,456	-	918,853	1,180,063	2,090,685
PERA Aid	63,819	25,384	145,954	61,959	16,742	36,367	32,921
Police Aid	691,824	99,226	529,204	154,351	48,235	66,150	124,032
All Other	2,698,219	648,433	6,369,735	753,147	380,775	491,706	985,769
Total State Grants	17,684,864	7,021,308	38,910,724	9,316,162	4,312,801	5,944,440	9,778,150
Local Unit Grants	648,202	397,399	5,042,480	196,312	94,426	-	7,709
Total Intergovernmental Revenues	\$27,062,764	\$10,111,743	\$57,654,674	\$10,265,029	\$6,363,179	\$7,177,511	\$13,923,481
Charges for Services	11,453,468	1,387,060	7,363,528	5,199,668	901,426	1,713,846	2,773,066
Fines and Forfeits	137,442	18,268	313,652	16,506	-	14,605	3,614
Interest Earnings	858,993	238,619	1,144,349	450,449	209,372	85,072	65,775
All Other Revenues	1,408,442	611,030	2,769,780	980,267	342,657	1,025,515	1,248,020
Total Revenues	\$87,287,221	\$27,697,743	\$145,088,179	\$42,749,599	\$15,309,359	\$20,286,375	\$32,950,563
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	2,623,047	-	6,319,385	7,796,542	3,140,000
Other Long-Term Debt	-	135,124	-	48,785	-	-	90,201
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	135,124	2,623,047	48,785	6,319,385	7,796,542	3,230,201
Other Sources	73,003	-	237,843	-	921	85,400	43,267
Transfers From - Enterprise Funds	1,638,250	-	-	-	-	-	-
- Governmental Funds	184,500	2,895,955	6,337,587	40,008	609,504	311,739	-
Total Revenues and Other Financing Sources	\$89,182,974	\$30,728,822	\$154,286,656	\$42,838,392	\$22,239,169	\$28,480,056	\$36,224,031

Footnote: [1] The population estimates are provided by the State Demographer.
*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$16,416,843	\$4,351,528	\$21,976,645	\$7,344,646	\$2,972,447	\$3,519,656	\$4,609,987
	- Capital Outlay	5,798,730	69,573	1,488,222	258,576	15,739	18,444	-
	Total General Government	22,215,573	4,421,101	23,464,867	7,603,222	2,988,186	3,538,100	4,609,987
Public Safety	- Sheriff	8,758,735	2,259,146	10,764,887	3,430,072	1,518,668	1,513,831	2,494,072
	- Corrections	9,674,100	187,078	18,346,139	5,124,195	81,773	1,141,550	1,331,165
	- All Other	1,890,698	247,040	638,197	513,323	60,394	91,409	171,310
	- Capital Outlay	992,822	129,352	1,144,346	361,742	71,508	107,309	-
	Total Public Safety	21,316,355	2,822,616	30,893,569	9,429,332	1,732,343	2,854,099	3,996,547
Streets and Highways	- Administration	351,346	306,169	915,229	420,798	257,912	173,261	333,461
	- Maintenance	3,578,946	3,383,251	7,417,465	3,922,518	1,987,149	2,572,883	1,946,395
	- Construction	9,355,704	3,414,176	18,450,575	8,811,997	1,940,160	1,302,425	6,979,403
	- Other Capital Outlay	612,307	570,767	822,184	1,576,443	409,132	403,043	-
	Total Streets and Highways	13,898,303	7,674,363	27,605,453	14,731,756	4,594,353	4,451,612	9,259,259
Sanitation	- Current Expenditures	1,145,429	395,562	560,682	849,295	373,375	981,638	-
	- Capital Outlay	-	-	19,456	-	-	53,160	-
	Total Sanitation	1,145,429	395,562	580,138	849,295	373,375	1,034,798	-
Human Services	- Income Maintenance	5,160,302	1,317,475	11,373,169	-	601,816	1,106,493	3,002,856
	- Social Services	11,324,219	3,753,110	21,238,928	-	2,605,828	3,549,110	5,048,678
	- All Other	509,587	-	7,882,236	3,737,164	9,816	-	-
	- Capital Outlay	-	60,036	33,262	-	1,589	15,701	-
	Total Human Services	16,994,108	5,130,621	40,527,595	3,737,164	3,219,049	4,671,304	8,051,534
Health	- Current Expenditures	2,154,529	1,053,634	3,518,758	2,149,143	129,664	137,825	2,695,838
	- Capital Outlay	-	-	4,289	-	-	-	-
	Total Health	2,154,529	1,053,634	3,523,047	2,149,143	129,664	137,825	2,695,838
Culture and Recreation								
Libraries	- Current Expenditures	1,326,951	791,476	2,283,872	-	59,274	-	341,674
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	233,039	88,036	1,814,568	312,046	157,228	80,925	65,062
	- Capital Outlay	-	-	1,220,036	-	-	11,210	-
	Total Culture and Recreation	1,559,990	879,512	5,318,476	312,046	216,502	92,135	406,736
Conservation of Natural Resources	- Current Expenditures	458,188	3,094,828	8,096,794	1,437,104	413,380	764,263	1,067,520
	- Capital Outlay	-	-	25,654	-	-	-	-
	Total Conservation of Natural Resources	458,188	3,094,828	8,122,448	1,437,104	413,380	764,263	1,067,520
Housing and Economic Development	- Current Expenditures	2,414,679	143,298	687,895	-	61,812	-	76,006
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,414,679	143,298	687,895	-	61,812	-	76,006
All Other	- Current Expenditures	-	-	-	5,000	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	5,000	-	-	-
Debt Service	- Principal Paid on Bonds	2,440,000	290,000	8,830,000	2,270,000	115,000	-	450,000
	- Other Long-Term Debt	-	284,276	-	154,464	752,062	31,887	93,997
	- Interest and Fiscal Charges	356,300	50,203	745,341	473,289	422,038	32,930	338,892
	<i>Total Current Expenditures</i>	<i>65,397,591</i>	<i>21,371,631</i>	<i>117,515,464</i>	<i>29,245,304</i>	<i>11,290,536</i>	<i>15,632,844</i>	<i>23,184,024</i>
	<i>Total Capital Outlay</i>	<i>16,759,563</i>	<i>4,243,904</i>	<i>23,208,024</i>	<i>11,008,758</i>	<i>2,438,128</i>	<i>1,911,292</i>	<i>6,979,403</i>
	<i>Total Debt Service</i>	<i>2,796,300</i>	<i>624,479</i>	<i>9,575,341</i>	<i>2,897,753</i>	<i>1,289,100</i>	<i>64,817</i>	<i>882,889</i>
	Total Expenditures	\$84,953,454	\$26,240,014	\$150,298,829	\$43,151,815	\$15,017,764	\$17,608,953	\$31,046,316
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	6,229,914	-	3,040,000
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	44,630	210,000	-	-	240,000
	- Governmental Funds	184,500	2,895,955	6,337,587	40,008	609,504	311,739	-
	Total Expenditures and Other Financing Uses	\$85,137,954	\$29,135,969	\$156,681,046	\$43,401,823	\$21,857,182	\$17,920,692	\$34,326,316
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$26,936,033	\$4,023,523	\$31,812,374	\$12,784,034	\$3,043,011	\$2,644,212	\$4,479,933
Special Revenue Funds Unrestricted Fund Balance		33,924,647	11,000,650	25,608,565	6,355,466	4,701,576	8,350,288	7,096,671
	Total	\$60,860,680	\$15,024,173	\$57,420,939	\$19,139,500	\$7,744,587	\$10,994,500	\$11,576,604
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		93.1%	70.3%	48.9%	65.4%	68.6%	70.3%	49.9%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2016 Population Estimates) ^[1]	3,354	21,216	13,799	18,784	253,128	10,922	6,374
Net Taxable Tax Capacity	\$21,088,992	\$25,355,399	\$9,404,348	\$23,409,062	\$279,063,746	\$20,051,954	\$22,297,103
2015 Tax Levy (Payable 2016)	4,834,127	13,516,593	8,147,640	14,162,072	84,339,853	8,655,535	7,378,733
REVENUES							
Taxes	\$4,716,666	\$14,362,127	\$8,689,637	\$13,739,692	\$107,865,197	\$8,750,077	\$7,242,296
Special Assessments	55,448	150,143	424,411	1,125,046	99,105	397,192	-
Licenses and Permits	7,875	-	86,894	268,007	4,543,640	13,719	6,056
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	1,378,362	257,617	-	2,072,317	1,232,704	2,705
Human Services	384,927	1,224,742	1,675,182	239,490	9,807,967	1,064,858	732,680
Disaster	80,015	24,284	59,918	113,907	428,736	17,432	158,895
All Other	269,884	349,639	197,799	279,824	7,107,894	200,206	163,329
Total Federal Grants	734,826	2,977,027	2,190,516	633,221	19,416,914	2,515,200	1,057,609
State Grants							
Market Value Credit	117,616	303,030	243,447	267,758	111,035	209,682	136,015
County Program Aid	119,381	857,081	891,245	675,740	9,038,577	195,729	155,163
Disparity Reduction Aid	18,519	14,807	53,186	13,376	363	5,064	177,167
Streets and Highways	3,630,939	5,795,756	4,525,335	3,501,403	22,331,200	4,780,940	4,234,238
Human Services	454,210	2,066,076	773,014	-	10,789,628	1,179,467	708,740
PERA Aid	16,482	22,637	20,825	25,886	571,389	19,906	14,875
Police Aid	41,906	146,771	87,512	105,641	783,469	66,150	47,546
All Other	308,967	901,239	1,540,374	1,300,923	7,895,397	437,240	392,861
Total State Grants	4,708,020	10,107,397	8,134,938	5,890,727	51,521,058	6,894,178	5,866,605
Local Unit Grants	182,206	358,274	83,486	26,025	12,420,473	18,348	154,424
Total Intergovernmental Revenues	\$5,625,052	\$13,442,698	\$10,408,940	\$6,549,973	\$83,358,445	\$9,427,726	\$7,078,638
Charges for Services	968,227	1,445,229	1,618,321	1,616,547	27,451,787	1,598,194	1,164,952
Fines and Forfeits	6	27,819	22,642	-	750,695	7,178	12,634
Interest Earnings	41,073	118,173	133,881	81,841	5,090,801	175,242	80,366
All Other Revenues	344,738	442,971	1,602,081	463,762	1,341,204	701,417	217,679
Total Revenues	\$11,759,085	\$29,989,160	\$22,986,807	\$23,844,868	\$230,500,874	\$21,070,745	\$15,802,621
Other Financing Sources							
Borrowing							
Bonds Issued	-	8,779,683	-	-	20,579,765	-	-
Other Long-Term Debt	23,543	1,124,209	373,220	-	1,667,139	62,524	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	23,543	9,903,892	373,220	-	22,246,904	62,524	-
Other Sources	-	1,431	-	-	1,103,570	-	-
Transfers From - Enterprise Funds	-	-	-	-	2,195,567	-	-
- Governmental Funds	-	2,925	486,279	451,257	2,240,105	385,782	-
Total Revenues and Other Financing Sources	\$11,782,628	\$39,897,408	\$23,846,306	\$24,296,125	\$258,287,020	\$21,519,051	\$15,802,621

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,579,359	\$5,188,409	\$4,484,710	\$5,349,279	\$40,852,461	\$2,878,457	\$2,492,936
	- Capital Outlay	91,988	71,477	51,302	175,686	16,845,136	269,083	21,094
	Total General Government	1,671,347	5,259,886	4,536,012	5,524,965	57,697,597	3,147,540	2,514,030
Public Safety	- Sheriff	1,092,642	3,295,044	1,729,213	2,909,599	30,738,023	1,377,487	1,310,224
	- Corrections	668,183	2,451,129	524,658	399,438	9,774,234	743,278	591,104
	- All Other	96,229	191,104	102,706	133,284	779,092	93,072	62,273
	- Capital Outlay	19,692	17,301	119,761	118,524	788,612	68,779	240,544
	Total Public Safety	1,876,746	5,954,578	2,476,338	3,560,845	42,079,961	2,282,616	2,204,145
Streets and Highways	- Administration	376,094	333,801	387,705	262,226	1,474,384	315,278	305,404
	- Maintenance	2,430,041	3,396,493	1,672,626	2,797,022	7,880,673	3,824,293	3,103,497
	- Construction	2,246,297	6,867,650	4,720,367	4,379,011	35,029,509	3,626,963	1,886,244
	- Other Capital Outlay	319,303	219,475	603,923	-	1,348,253	2,500	605,885
	Total Streets and Highways	5,371,735	10,817,419	7,384,621	7,438,259	45,732,819	7,769,034	5,901,030
Sanitation	- Current Expenditures	202,659	175,965	1,413,084	865,326	367,139	231,376	272,742
	- Capital Outlay	-	-	-	27,790	-	-	1,576
	Total Sanitation	202,659	175,965	1,413,084	893,116	367,139	231,376	274,318
Human Services	- Income Maintenance	667,768	1,641,079	1,761,370	-	9,971,751	1,074,814	764,542
	- Social Services	1,335,525	3,521,034	4,501,621	-	23,087,360	3,585,257	1,940,594
	- All Other	-	-	-	2,198,598	3,668,968	-	-
	- Capital Outlay	3,198	-	40,381	-	894,550	-	164,609
	Total Human Services	2,006,491	5,162,113	6,303,372	2,198,598	37,622,629	4,660,071	2,869,745
Health	- Current Expenditures	75,246	1,359,922	1,168,438	1,486,441	17,259,801	584,481	907,678
	- Capital Outlay	-	-	-	-	1,543,673	-	1,295
	Total Health	75,246	1,359,922	1,168,438	1,486,441	18,803,474	584,481	908,973
Culture and Recreation								
Libraries	- Current Expenditures	44,960	144,500	90,840	-	7,002,017	617,578	51,720
	- Capital Outlay	-	-	-	-	152,563	-	-
Parks and Recreation	- Current Expenditures	23,951	104,688	218,137	198,539	3,192,124	1,372,023	16,049
	- Capital Outlay	11,773	-	1,683	-	530,253	-	-
	Total Culture and Recreation	80,684	249,188	310,660	198,539	10,876,957	1,989,601	67,769
Conservation of Natural Resources	- Current Expenditures	321,526	435,675	333,401	842,990	170,482	634,241	259,460
	- Capital Outlay	8,487	-	744	-	-	8,588	1,940
	Total Conservation of Natural Resources	330,013	435,675	334,145	842,990	170,482	642,829	261,400
Housing and Economic Development	- Current Expenditures	46,266	126,288	30,000	41,403	9,746,966	121,339	2,000
	- Capital Outlay	-	-	-	-	19,178	-	-
	Total Housing and Economic Development	46,266	126,288	30,000	41,403	9,766,144	121,339	2,000
All Other	- Current Expenditures	-	-	658,426	-	-	431,647	-
	- Capital Outlay	-	-	149,435	-	-	-	-
	Total All Other	-	-	807,861	-	-	431,647	-
Debt Service	- Principal Paid on Bonds	115,000	630,000	-	410,000	6,900,000	270,000	275,000
	- Other Long-Term Debt	14,490	520,534	66,176	-	2,054,502	243,512	-
	- Interest and Fiscal Charges	112,580	817,959	30,763	132,437	7,114,255	101,384	32,575
	Total Current Expenditures	8,960,449	22,365,131	19,076,935	17,484,145	165,965,475	17,884,621	12,080,223
	Total Capital Outlay	2,700,738	7,175,903	5,687,596	4,701,011	57,151,727	3,975,913	2,923,187
	Total Debt Service	242,070	1,968,493	96,939	542,437	16,068,757	614,896	307,575
	Total Expenditures	\$11,903,257	\$31,509,527	\$24,861,470	\$22,727,593	\$239,185,959	\$22,475,430	\$15,310,985
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	699,680	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	839,936	-	-
	- Governmental Funds	-	2,925	486,279	451,257	2,240,105	385,782	-
	Total Expenditures and Other Financing Uses	\$11,903,257	\$31,512,452	\$25,347,749	\$23,878,530	\$242,266,000	\$22,861,212	\$15,310,985
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$3,171,251	\$10,479,083	\$4,176,280	\$7,103,442	\$76,840,314	\$3,132,070	\$2,064,346
Special Revenue Funds Unrestricted Fund Balance		1,168,261	3,530,283	5,621,050	5,086,499	1,355,539	2,314,765	7,230,516
Total		\$4,339,512	\$14,009,366	\$9,797,330	\$12,189,941	\$78,195,853	\$5,446,835	\$9,294,862
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.4%	62.6%	51.4%	69.7%	47.1%	30.5%	76.9%

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2016 Population Estimates) ^[1]	50,947	132,598	9,918	5,528,630
Net Taxable Tax Capacity	\$43,574,951	\$138,415,887	\$25,596,048	\$6,173,183,874
2015 Tax Levy (Payable 2016)	16,436,219	55,422,478	10,141,693	2,729,757,512
REVENUES				
Taxes	\$16,339,783	\$56,044,116	\$9,958,141	\$3,150,598,760
Special Assessments	283,547	251,711	1,042,045	56,227,357
Licenses and Permits	300,317	425,132	45,230	37,820,871
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	86,377	782,521	-	104,636,699
Human Services	3,240,925	6,443,676	885,595	463,260,710
Disaster	588,122	51,516	21,127	12,350,768
All Other	883,300	563,027	96,925	127,991,870
Total Federal Grants	4,798,724	7,840,740	1,003,647	708,240,047
State Grants				
Market Value Credit	292,800	403,977	279,507	22,125,376
County Program Aid	2,566,667	5,319,941	164,661	208,519,203
Disparity Reduction Aid	40,729	5,391	43,083	13,631,718
Streets and Highways	6,274,264	10,499,012	4,429,390	714,449,408
Human Services	3,332,854	7,431,481	1,237,573	437,027,991
PERA Aid	54,309	81,912	15,547	8,690,511
Police Aid	141,948	1,092,172	82,688	21,459,025
All Other	1,756,014	7,134,173	504,836	248,605,372
Total State Grants	14,459,585	31,968,059	6,757,285	1,674,508,604
Local Unit Grants	349,907	-	111,956	128,705,671
Total Intergovernmental Revenues	\$19,608,216	\$39,808,799	\$7,872,888	\$2,511,454,322
Charges for Services	3,222,847	13,153,885	881,039	630,143,945
Fines and Forfeits	26,181	575,293	7,633	9,186,491
Interest Earnings	196,932	1,329,163	158,734	46,401,554
All Other Revenues	703,024	2,443,910	676,301	184,925,485
Total Revenues	\$40,680,847	\$114,032,009	\$20,642,011	\$6,626,758,785
Other Financing Sources				
Borrowing				
Bonds Issued	-	7,000,907	-	621,785,587
Other Long-Term Debt	123,314	127,988	85,438	10,803,781
Short-Term Debt	-	-	-	-
Total Borrowing	123,314	7,128,895	85,438	632,589,368
Other Sources	4,773	190,600	3,210	5,119,665
Transfers From - Enterprise Funds	-	-	-	10,037,710
- Governmental Funds	2,768,273	1,818,817	-	185,044,311
Total Revenues and Other Financing Sources	\$43,577,207	\$123,170,321	\$20,730,659	\$7,459,549,839

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

*County submitted draft data that was not reviewed.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2016

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$8,100,045	\$21,117,073	\$3,060,922	\$1,095,543,102
	- Capital Outlay	-	1,092,588	3,382,450	98,380,975
	Total General Government	8,100,045	22,209,661	6,443,372	1,193,924,077
Public Safety	- Sheriff	4,374,235	17,412,077	1,115,585	555,849,731
	- Corrections	2,657,005	6,028,818	1,623,763	507,294,918
	- All Other	128,504	470,760	66,662	78,492,681
	- Capital Outlay	249,789	966,253	248,385	49,189,336
	Total Public Safety	7,409,533	24,877,908	3,054,395	1,190,826,666
Streets and Highways	- Administration	327,951	591,141	266,490	63,029,313
	- Maintenance	3,201,648	8,299,066	2,957,953	428,214,455
	- Construction	5,178,681	11,728,621	2,431,152	803,348,063
	- Other Capital Outlay	-	8,133,598	460,180	87,865,804
	Total Streets and Highways	8,708,280	28,752,426	6,115,775	1,382,457,635
Sanitation	- Current Expenditures	1,275,065	471,016	131,147	98,533,714
	- Capital Outlay	-	-	-	5,353,545
	Total Sanitation	1,275,065	471,016	131,147	103,887,259
Human Services	- Income Maintenance	3,908,843	6,026,543	1,058,320	509,832,654
	- Social Services	9,316,330	16,305,648	3,298,842	1,167,104,789
	- All Other	261,682	-	-	99,377,684
	- Capital Outlay	-	341,645	46,945	6,261,308
	Total Human Services	13,486,855	22,673,836	4,404,107	1,782,576,435
Health	- Current Expenditures	1,368,322	3,368,694	212,150	246,985,353
	- Capital Outlay	-	29,033	-	3,420,824
	Total Health	1,368,322	3,397,727	212,150	250,406,177
Culture and Recreation					
Libraries	- Current Expenditures	219,684	-	79,384	145,175,013
	- Capital Outlay	-	-	-	19,149,360
Parks and Recreation	- Current Expenditures	105,276	3,436,966	182,846	76,336,459
	- Capital Outlay	-	6,364,530	4,967	36,938,724
	Total Culture and Recreation	324,960	9,801,496	267,197	277,599,556
Conservation of Natural Resources	- Current Expenditures	657,365	708,947	993,010	123,550,903
	- Capital Outlay	-	2,583	684,915	2,075,046
	Total Conservation of Natural Resources	657,365	711,530	1,677,925	125,625,949
Housing and Economic Development	- Current Expenditures	217,787	-	16,669	152,153,734
	- Capital Outlay	-	-	-	35,169,213
	Total Housing and Economic Development	217,787	-	16,669	187,322,947
All Other	- Current Expenditures	-	-	-	11,766,183
	- Capital Outlay	-	-	-	17,055,452
	Total All Other	-	-	-	28,821,635
Debt Service	- Principal Paid on Bonds	1,090,000	2,885,000	200,000	319,323,500
	- Other Long-Term Debt	40,909	651,455	155,707	26,236,011
	- Interest and Fiscal Charges	120,886	2,645,645	268,701	101,854,948
	Total Current Expenditures	36,119,742	84,236,749	15,063,743	5,359,240,686
	Total Capital Outlay	5,428,470	28,658,851	7,258,994	1,164,207,650
	Total Debt Service	1,251,795	6,182,100	624,408	447,414,459
	Total Expenditures	\$42,800,007	\$119,077,700	\$22,947,145	\$6,970,862,795
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	-	-	49,111,989
Other Uses		-	-	-	1,553,798
Transfers To	- Enterprise Funds	-	-	-	22,187,029
	- Governmental Funds	2,768,273	1,818,817	-	183,683,256
	Total Expenditures and Other Financing Uses	\$45,568,280	\$120,896,517	\$22,947,145	\$7,227,398,867
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$13,298,489	\$35,631,523	\$3,937,532	\$1,599,976,259
Special Revenue Funds Unrestricted Fund Balance		5,074,701	18,514,896	7,951,769	1,084,908,073
	Total	\$18,373,190	\$54,146,419	\$11,889,301	\$2,684,884,332
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		50.9%	64.3%	78.9%	50.1%

*County submitted draft data that was not reviewed.

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Aitkin														
Long Lake Conservation Center	616,712	808,404	(191,692)	15,543	---	(176,149)	---	3,739	---	(663,127)	4,800	---	---	---
Total	616,712	808,404	(191,692)	15,543	---	(176,149)	---	3,739	---	(663,127)	4,800	---	---	---
Anoka														
Aquatic Center	1,621,839	1,335,506	286,333	---	---	286,333	---	---	---	466,250	81,888	---	---	---
Total	1,621,839	1,335,506	286,333	---	---	286,333	---	---	---	466,250	81,888	---	---	---
Becker														
Housing [29]	325,331	594,027	(268,696)	234,690	181,664	(215,670)	---	231,074	---	---	3,835	---	6,407	---
Sunnyside Care Center	2,855,070	2,918,837	(63,767)	36,412	32,436	(59,791)	---	---	---	---	64,925	---	29,918	46,176
Total	3,180,401	3,512,864	(332,463)	271,102	214,100	(275,461)	---	231,074	---	---	68,760	---	36,325	46,176
Blue Earth														
Economic Development Authority	256,503	1,054,486	(797,983)	759,242	---	(38,741)	---	670,975	59,403	---	138,170	---	---	---
Landfill	2,689,188	3,375,807	(686,619)	28,261	10,499	(668,857)	---	---	---	215,828	1,875,354	---	---	---
Total	2,945,691	4,430,293	(1,484,602)	787,503	10,499	(707,598)	---	670,975	59,403	215,828	2,013,524	---	---	---
Brown														
Economic Development Partners [29]	---	28,606	(28,606)	17,535	---	(11,071)	---	---	---	---	---	---	---	---
Total	---	28,606	(28,606)	17,535	---	(11,071)	---	---	---	---	---	---	---	---
Carver														
Community Development Agency [29]	6,294,361	7,115,501	(821,140)	4,013,940	1,507,218	1,685,582	---	427,448	2,576,394	---	2,163,729	4,728,725	1,378,809	1,018,989
Total	6,294,361	7,115,501	(821,140)	4,013,940	1,507,218	1,685,582	---	427,448	2,576,394	---	2,163,729	4,728,725	1,378,809	1,018,989
Cass														
Housing and Redevelopment Authority [29]	153,832	594,534	(440,702)	436,619	132	(4,215)	---	436,497	---	---	3,612	---	132	1,436
Pine River Area Sanitary District [29]	527,074	573,448	(46,374)	1,269	2,845	(47,950)	---	---	---	---	6,206	---	2,845	80,341
Total	680,906	1,167,982	(487,076)	437,888	2,977	(52,165)	---	436,497	---	---	9,818	---	2,977	81,777
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	770,206	1,087,128	(316,922)	915,827	110,991	487,914	481,191	---	136,865	---	---	---	110,991	347,858
Total	770,206	1,087,128	(316,922)	915,827	110,991	487,914	481,191	---	136,865	---	---	---	110,991	347,858
Clay														
Family Service Center	1,338,991	1,386,525	(47,534)	1,654	---	(45,880)	---	---	1,654	---	47,638	---	---	---
Juvenile Center	3,147,923	3,519,445	(371,522)	86,718	5,510	(290,314)	---	---	86,245	(298,243)	284,543	---	5,510	218,316
Public Health	2,119,627	5,654,563	(3,534,936)	2,640,615	---	(894,321)	---	1,076,984	1,563,631	(370,671)	---	---	---	---
Solid Waste Management	1,822,226	2,688,421	(866,195)	1,448,626	---	582,431	---	---	194,627	100,000	585,642	---	---	---
Total	8,428,767	13,248,954	(4,820,187)	4,177,613	5,510	(648,084)	---	1,076,984	1,846,157	(568,914)	917,823	---	5,510	218,316

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Cook														
Economic Development Authority Golf Course [29]	837,206	996,908	(159,702)	839	58,299	(217,162)	---	---	---	---	360,448	1,293,902	839	---
Total	837,206	996,908	(159,702)	839	58,299	(217,162)	---	---	---	---	360,448	1,293,902	839	---
Cottonwood														
Landfill	602,598	648,034	(45,436)	---	4,158	(49,594)	---	---	---	(29,218)	115,735	---	4,158	85,622
Total	602,598	648,034	(45,436)	---	4,158	(49,594)	---	---	---	(29,218)	115,735	---	4,158	85,622
Crow Wing														
Landfill	2,721,935	2,459,765	262,170	82,903	---	345,073	---	---	1,191	---	55,792	---	---	---
Total	2,721,935	2,459,765	262,170	82,903	---	345,073	---	---	1,191	---	55,792	---	---	---
Dakota														
Byllesby Dam	702,190	1,495,120	(792,930)	1,328,544	---	535,614	---	---	1,328,544	---	---	---	---	---
Common Bond [13][29]	13,508,758	12,221,983	1,286,775	703,623	3,853,651	(1,863,253)	---	---	461,566	(3,100,000)	11,752,623	---	3,848,384	8,462,604
Geographic Information System	123	624	(501)	---	---	(501)	---	---	---	---	---	---	---	---
Housing Assistance [13][29]	2,199,372	1,987,533	211,839	17,176,871	17,302,816	85,894	---	---	17,097,831	---	6,250	---	---	---
Public Housing [13][29]	2,070,751	2,509,936	(439,185)	736,499	172,157	125,157	---	---	723,788	---	1,046,438	---	---	---
Workforce Housing [13][29]	1,978,655	2,003,205	(24,550)	962	269,835	(293,423)	---	---	---	(911,952)	999,326	---	136,983	---
Youth Housing [13][29]	147,111	374,977	(227,866)	150,129	4,800	(82,537)	---	---	145,466	---	4,871	---	4,800	---
Total	20,606,960	20,593,378	13,582	20,096,628	21,603,259	(1,493,049)	---	---	19,757,195	(4,011,952)	13,809,508	---	3,990,167	8,462,604
Dodge														
Fairview Nursing Home	5,277,565	5,217,878	59,687	18,062	4,958	72,791	---	---	---	---	163,834	---	4,958	30,000
Total	5,277,565	5,217,878	59,687	18,062	4,958	72,791	---	---	---	---	163,834	---	4,958	30,000
Douglas														
Hospital Operating	143,228,624	135,296,642	7,931,982	3,023,503	1,338,257	9,617,228	---	---	---	---	8,535,711	---	1,319,168	1,094,801
Housing and Redevelopment Authority [29]	539,086	2,278,971	(1,739,885)	1,874,300	78,085	56,330	504,143	1,063,745	283,596	---	1,034,363	978,234	76,295	260,530
Pope-Douglas Solid Waste [29]	7,590,539	9,292,315	(1,701,776)	1,734,042	514,045	(481,779)	---	---	303,701	---	218,572	---	508,977	880,635
Total	151,358,249	146,867,928	4,490,321	6,631,845	1,930,387	9,191,779	504,143	1,063,745	587,297	---	9,788,646	978,234	1,904,440	2,235,966
Faribault														
Housing and Redevelopment Authority [29]	3,220	297,121	(293,901)	285,870	---	(8,031)	---	285,870	---	---	---	---	---	---
Huntley Sewer District	17,712	75,213	(57,501)	1,924	14,569	(70,146)	---	---	---	---	---	---	14,569	4,000
Total	20,932	372,334	(351,402)	287,794	14,569	(78,177)	---	285,870	---	---	---	---	14,569	4,000
Grant														
Housing and Redevelopment Authority [29]	456,488	794,619	(338,131)	242,142	33,338	(129,327)	---	398,824	---	---	163,540	153,821	33,338	45,000
Total	456,488	794,619	(338,131)	242,142	33,338	(129,327)	---	398,824	---	---	163,540	153,821	33,338	45,000

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Table 3
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For the Year Ended December 31, 2016

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
Hennepin														
Glen Lake Golf Course	985,509	874,298	111,211	---	16,500	94,711	---	---	---	---	---	---	16,500	155,000
Hennepin Health	127,883,397	128,014,840	(131,443)	338,331	83,662	123,226	---	---	---	---	1,191,585	---	83,662	---
Medical Center [29]	965,950,954	1,015,348,256	(49,397,302)	21,484,411	---	(27,912,891)	---	23,133,489	15,685,279	---	120,935,000	---	---	---
Radio Communications	3,032,930	2,730,489	302,441	---	9,663	292,778	---	---	---	---	1,808,449	---	---	---
Solid Waste	52,352,065	53,139,173	(787,108)	9,280,879	5,915,940	2,577,831	---	152,662	5,332,491	---	---	9,749,421	---	---
Total	1,150,204,855	1,200,107,056	(49,902,201)	31,103,621	6,025,765	(24,824,345)	---	23,286,151	21,017,770	---	123,935,034	9,749,421	100,162	155,000
Hubbard														
Heritage Center Project [14]	---	65,000	(65,000)	30,154	390,437	(425,283)	---	---	---	(384,802)	---	---	390,437	---
Heritage Cottages [14]	894,000	706,271	187,729	1,102	76,235	112,596	---	---	---	630,200	---	---	76,235	55,000
Heritage Living Center [14]	4,550,630	5,261,246	(710,616)	26,038	2,500	(687,078)	---	---	25,800	(671,962)	---	---	---	---
Heritage Manor [14]	715,767	669,525	46,242	1,514	37,755	10,001	---	---	---	462,199	---	---	37,755	120,000
Total	6,160,397	6,702,042	(541,645)	58,808	506,927	(989,764)	---	---	25,800	35,635	---	---	504,427	175,000
Itasca														
Itasca Medical Care	62,199,514	62,053,419	146,095	4,931	---	151,026	---	---	---	---	---	---	---	---
Itasca Resource Center	502,581	319,047	183,534	---	1,500	182,034	---	---	---	---	10,495	---	---	---
Nursing Home [14]	11,736,007	12,558,446	(822,439)	100,562	325,377	(1,047,254)	---	---	---	---	76,359	---	325,377	330,000
Total	74,438,102	74,930,912	(492,810)	105,493	326,877	(714,194)	---	---	---	---	86,854	---	325,377	330,000
Jackson														
Jackson County Fair Association [14][29]	85,902	153,325	(67,423)	55,823	---	(11,600)	---	---	---	---	3,575	---	---	---
Jackson County Historical Society [29]	18,116	70,749	(52,633)	49,023	---	(3,610)	---	---	---	---	---	---	---	---
Total	104,018	224,074	(120,056)	104,846	---	(15,210)	---	---	---	---	3,575	---	---	---
Kanabec														
Hospital [29]	74,247,339	70,642,724	3,604,615	31,244	336,373	3,299,486	---	---	100	---	4,274,126	---	336,373	970,000
Total	74,247,339	70,642,724	3,604,615	31,244	336,373	3,299,486	---	---	100	---	4,274,126	---	336,373	970,000
Kandiyohi														
Housing and Redevelopment Authority	1,272,868	3,737,367	(2,464,499)	2,716,635	70,483	181,653	42,135	1,994,651	---	---	219,109	2,000	48,483	48,580
Total	1,272,868	3,737,367	(2,464,499)	2,716,635	70,483	181,653	42,135	1,994,651	---	---	219,109	2,000	48,483	48,580
Kittson*														
North Kittson Rural Water	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake														
Broadband	2,765,765	5,936,598	(3,170,833)	600,000	1,217,146	(3,787,979)	600,000	---	---	2,745	2,139,107	---	1,217,146	2,140,156
Silverpointe [29]	213,946	154,735	59,211	436	19,216	40,431	---	---	---	81,604	9,126	---	18,413	55,000
Total	2,979,711	6,091,333	(3,111,622)	600,436	1,236,362	(3,747,548)	600,000	---	---	84,349	2,148,233	---	1,235,559	2,195,156

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Le Sueur														
Section 8 Rental Program [14][29]	4,479	493,723	(489,244)	489,472	---	228	---	489,472	---	---	---	---	---	---
Total	4,479	493,723	(489,244)	489,472	---	228	---	489,472	---	---	---	---	---	---
Lyon														
Landfill	2,524,916	3,138,144	(613,228)	49,743	---	(563,485)	---	---	---	---	863,557	---	---	---
Total	2,524,916	3,138,144	(613,228)	49,743	---	(563,485)	---	---	---	---	863,557	---	---	---
Mahnomen														
Health Center [29]	7,784,728	8,907,110	(1,122,382)	363,475	172,752	(931,659)	---	---	---	---	57,947	---	32,752	117,691
Total	7,784,728	8,907,110	(1,122,382)	363,475	172,752	(931,659)	---	---	---	---	57,947	---	32,752	117,691
McLeod														
Housing and Redevelopment Authority [13][29]	506,107	822,991	(316,884)	555,366	136,752	101,730	---	555,187	---	---	12,819	---	136,752	165,973
Total	506,107	822,991	(316,884)	555,366	136,752	101,730	---	555,187	---	---	12,819	---	136,752	165,973
Meeker														
Economic Development Authority [29]	645,289	872,369	(227,080)	420,488	132,172	61,236	---	---	---	---	---	---	132,172	178,737
Housing Choice Vouchers [13][29]	---	181,086	(181,086)	180,046	---	(1,040)	---	180,036	---	---	---	---	---	---
Low Rent Public Housing [13][29]	87,729	189,026	(101,297)	43,083	---	(58,214)	---	42,000	---	(37,652)	---	---	---	---
Meeker Memorial Hospital	32,394,405	31,170,204	1,224,201	432,573	1,341,657	315,117	---	---	15,330	---	2,523,036	---	1,341,657	570,000
Public Housing Capital Fund Program [13][29]	---	11,462	(11,462)	30,219	---	18,757	---	30,219	---	37,652	---	---	---	---
State/Local [13][29]	9,000	11,247	(2,247)	2	---	(2,245)	---	---	---	---	162,127	162,127	---	---
Total	33,136,423	32,435,394	701,029	1,106,411	1,473,829	333,611	---	252,255	15,330	---	2,685,163	162,127	1,473,829	748,737
Morrison														
Housing Choice Vouchers [29]	34,914	543,397	(508,483)	510,901	---	2,418	---	510,901	---	---	---	---	---	---
State/Local [29]	55,951	54,820	1,131	5,510	78,109	(71,468)	---	---	5,510	---	---	---	8,065	103,128
Total	90,865	598,217	(507,352)	516,411	78,109	(69,050)	---	510,901	5,510	---	---	---	8,065	103,128
Mower														
Colonial Manor [14][29]	36,339	32,979	3,360	17,972	---	21,332	---	---	---	---	2,934	---	---	4,183
Minnesota Housing Finance Agency [14][29]	91,970	195,402	(103,432)	84,034	15,846	(35,244)	---	---	---	---	1,983	---	15,846	44,665
Owned Public Housing Program [14][29]	77,082	177,543	(100,461)	55,930	---	(44,531)	---	62,488	---	---	15,294	---	---	---
Rural Housing Service [14][29]	133,273	273,748	(140,475)	95,408	---	(45,067)	---	---	---	---	21,285	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	181,511	(181,511)	184,735	---	3,224	---	162,047	---	---	---	---	---	---
Total	338,664	861,183	(522,519)	438,079	15,846	(100,286)	---	224,535	---	---	41,496	---	15,846	48,848
Murray														
Congregate Housing	174,855	213,420	(38,565)	205	16,972	(55,332)	---	---	---	513	---	---	16,972	105,000
Hospital	16,026,479	17,984,374	(1,957,895)	77,955	162,895	(2,042,835)	---	---	---	---	135,612	---	162,895	398,628

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Table 3
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For the Year Ended December 31, 2016

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
Shetek Area Water and Sewer Commission [29]	381,870	706,452	(324,582)	24,523	222,569	(522,628)	---	---	---	---	---	---	221,624	746,679
Total	16,583,204	18,904,246	(2,321,042)	102,683	402,436	(2,620,795)	---	---	---	513	135,612	---	401,491	1,250,307
Olmsted														
Communications	1,204,505	1,087,373	117,132	8,532	---	125,664	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority	2,700,422	6,372,067	(3,671,645)	4,866,538	70,472	1,124,421	---	4,318,556	541,329	---	27,438	---	70,472	87,492
Sanitary Sewer	89,819	73,900	15,919	9,499	17,629	7,789	---	---	---	---	---	---	---	---
Waste Management	22,617,180	23,753,928	(1,136,748)	806,183	2,252,998	(2,583,563)	---	182,560	491,715	---	165,438	10,881,999	2,252,998	4,650,000
Total	26,611,926	31,287,268	(4,675,342)	5,690,752	2,341,099	(1,325,689)	---	4,501,116	1,033,044	---	192,876	10,881,999	2,323,470	4,737,492
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	6,811,740	6,604,570	207,170	43,146	986,924	(736,608)	---	---	43,146	---	43,727	---	---	---
Waste Management	6,360,663	7,240,276	(879,613)	269,240	---	(610,373)	---	---	---	---	120,149	---	---	---
Total	13,172,403	13,844,846	(672,443)	312,386	986,924	(1,346,981)	---	---	43,146	---	163,876	---	---	---
Pipestone														
Medical Center [13]	26,584,743	26,747,255	(162,512)	938,566	492,594	283,460	---	---	---	(226,168)	14,627,506	---	123,907	427,869
Total	26,584,743	26,747,255	(162,512)	938,566	492,594	283,460	---	---	---	(226,168)	14,627,506	---	123,907	427,869
Polk														
Landfill	1,636,739	2,169,909	(533,170)	23,587	---	(509,583)	---	---	1,457	---	---	---	---	---
Resource Recovery	3,740,217	3,691,597	48,620	12,085	---	60,705	---	---	10,547	---	---	---	---	---
Total	5,376,956	5,861,506	(484,550)	35,672	---	(448,878)	---	---	12,004	---	---	---	---	---
Pope														
Housing and Redevelopment Authority [29]	---	194,236	(194,236)	596,022	376,912	24,874	257,643	9,676	---	---	---	---	194,498	250,000
Total	---	194,236	(194,236)	596,022	376,912	24,874	257,643	9,676	---	---	---	---	194,498	250,000
Ramsey														
Lake Owasso Residence	8,466,396	10,519,782	(2,053,386)	149,142	70,085	(1,974,329)	---	---	19,968	(1,316,959)	69,912	1,169,666	74,167	1,420,000
Law Enforcement Services	7,097,089	7,635,786	(538,697)	277,121	16,748	(278,324)	---	---	250,546	---	295,559	---	---	---
Ponds at Battle Creek	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Ramsey County Care Center	15,745,458	17,641,365	(1,895,907)	162,449	102,552	(1,836,010)	---	---	75,975	(1,438,460)	37,084	1,220,000	71,394	100,000
Vadnais Sports Center	1,426,779	1,375,611	51,168	222	---	51,390	---	---	222	---	19,620	---	---	---
Total	32,735,722	37,172,544	(4,436,822)	588,934	189,385	(4,037,273)	---	---	346,711	(2,755,419)	422,175	2,389,666	145,561	1,520,000
Renville														
Housing and Redevelopment Authority [29]	80,046	773,936	(693,890)	761,534	51,860	15,784	250,257	374,088	44,346	---	---	114,368	51,251	75,000
Renville County Hospital and Clinics	27,596,526	25,350,383	2,246,143	462,732	683,818	2,025,057	---	---	---	---	551,665	22,756,890	683,818	19,125,107
Solid Waste	1,458,320	1,299,548	158,772	27,626	435,909	(249,511)	---	---	67,729	---	---	---	---	---
Total	29,134,892	27,423,867	1,711,025	1,251,892	1,171,587	1,791,330	250,257	374,088	112,075	---	551,665	22,871,258	735,069	19,200,107

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For the Year Ended December 31, 2016

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	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Interest Paid	Principal Payments	
Rice														
Environmental Services	3,358,876	4,379,477	(1,020,601)	1,576,815	---	556,214	---	---	158,305	54,163	37,485	---	---	---
Roberds Lake	91,518	146,121	(54,603)	36,543	14,978	(33,038)	---	---	304,418	---	28,217	34,315	14,978	191,605
Total	3,450,394	4,525,598	(1,075,204)	1,613,358	14,978	523,176	---	---	462,723	54,163	65,702	34,315	14,978	191,605
Rock														
Rock County Rural Water District [29]	970,384	990,782	(20,398)	15,667	104,992	(109,723)	---	372,883	1,273	---	959,398	2,448,000	55,411	2,557,000
Total	970,384	990,782	(20,398)	15,667	104,992	(109,723)	---	372,883	1,273	---	959,398	2,448,000	55,411	2,557,000
Saint Louis														
Plat Books	28,350	80,812	(52,462)	---	---	(52,462)	---	---	---	---	---	---	---	---
Solid Waste Management	6,836,218	8,449,840	(1,613,622)	711,042	---	(902,580)	---	---	351,487	204,619	210,288	---	---	---
Total	6,864,568	8,530,652	(1,666,084)	711,042	---	(955,042)	---	---	351,487	204,619	210,288	---	---	---
Scott														
Community Development Agency [29]	6,637,714	10,519,998	(3,882,284)	6,547,089	2,117,721	547,084	2,766,809	3,494,562	---	---	---	---	1,985,553	1,696,524
Total	6,637,714	10,519,998	(3,882,284)	6,547,089	2,117,721	547,084	2,766,809	3,494,562	---	---	---	---	1,985,553	1,696,524
Sherburne														
Justice Center	15,129,654	16,225,115	(1,095,461)	---	---	(1,095,461)	---	---	---	1,638,250	---	---	---	---
Total	15,129,654	16,225,115	(1,095,461)	---	---	(1,095,461)	---	---	---	1,638,250	---	---	---	---
Sibley														
Sibley Estates	185,226	300,267	(115,041)	142,794	3	27,750	---	142,718	---	---	---	---	3	---
Total	185,226	300,267	(115,041)	142,794	3	27,750	---	142,718	---	---	---	---	3	---
Stearns														
Public Housing [13][29]	51,345	172,217	(120,872)	68,993	---	(51,879)	---	68,685	---	---	---	---	---	---
Rental Properties [13][29]	402,825	303,382	99,443	24,311	39,422	84,332	---	21,966	---	---	---	---	39,422	86,072
Section 8 Housing [13][29]	17,696	1,120,457	(1,102,761)	1,069,849	---	(32,912)	---	1,069,813	---	(44,630)	---	---	---	---
The Bell [13][29]	41,714	87,794	(46,080)	37,164	6,424	(15,340)	---	37,146	---	---	---	---	6,424	30,028
Total	513,580	1,683,850	(1,170,270)	1,200,317	45,846	(15,799)	---	1,197,610	---	(44,630)	---	---	45,846	116,100
Steele														
Four Seasons Civic Center	394,060	555,353	(161,293)	100,741	---	(60,552)	---	---	---	(210,000)	302,378	---	---	---
Solid Waste	2,348,015	1,626,360	721,655	22,935	---	744,590	---	---	---	---	563,653	---	---	---
Total	2,742,075	2,181,713	560,362	123,676	---	684,038	---	---	---	(210,000)	866,031	---	---	---
Stevens														
Housing Choice Vouchers [29]	2,044	514,559	(512,515)	471,466	---	(41,049)	---	471,458	---	(20,000)	---	---	---	---
State/Local [29]	568,891	350,122	218,769	430,272	453,850	195,191	---	---	428,451	20,000	292,186	186,455	291,964	3,615,291
Total	570,935	864,681	(293,746)	901,738	453,850	154,142	---	471,458	428,451	---	292,186	186,455	291,964	3,615,291

*Submitted draft data that was not reviewed.

**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, 2016

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
Swift														
Housing and Redevelopment Authority [13][29]	537,079	670,684	(133,605)	609,337	509,796	(34,064)	---	299,257	---	---	---	---	54,600	115,000
Swift County - Benson Hospital [29]	14,579,535	16,331,319	(1,751,784)	103,758	329,222	(1,977,248)	---	---	---	---	1,052,898	---	329,222	482,237
Total	15,116,614	17,002,003	(1,885,389)	713,095	839,018	(2,011,312)	---	299,257	---	---	1,052,898	---	383,822	597,237
Todd														
Solid Waste	1,860,402	1,827,226	33,176	73,849	---	107,025	---	---	73,849	(240,000)	94,915	---	---	---
Total	1,860,402	1,827,226	33,176	73,849	---	107,025	---	---	73,849	(240,000)	94,915	---	---	---
Traverse														
Prairieview Place	---	47,136	(47,136)	97,122	8,898	41,088	---	---	---	---	---	---	8,898	805,000
Traverse Care Center	17,673	319,532	(301,859)	229,619	59,032	(131,272)	---	---	---	---	---	---	59,032	165,000
Total	17,673	366,668	(348,995)	326,741	67,930	(90,184)	---	---	---	---	---	---	67,930	970,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	66,882	83,038	(16,156)	14	3,766	(19,908)	---	---	---	---	---	---	3,766	1,625
Total	66,882	83,038	(16,156)	14	3,766	(19,908)	---	---	---	---	---	---	3,766	1,625
Washington														
Briar Pond LLC [29]	2,186,054	1,328,759	857,295	99,413	426,017	530,691	26,621	63,247	---	216,486	79,897	---	371,852	195,066
Family Housing Fund [29]	2,673,260	1,969,546	703,714	678,862	516,347	866,229	363,389	15,373	---	692,168	164,662	---	505,320	968,923
Managing Member Partnership [29]	---	3,689	(3,689)	1,778,592	344,926	1,429,977	---	---	---	(2,924)	---	---	340,341	8,696
Public Housing Fund [29]	356,902	902,376	(545,474)	345,869	35,862	(235,467)	70,455	142	---	(192,814)	458,079	271,000	381	445
Senior Housing Fund [29]	2,967,020	2,678,331	288,689	1,510,954	742,905	1,056,738	648,535	193,601	---	642,715	382,551	---	639,104	1,086,195
Total	8,183,236	6,882,701	1,300,535	4,413,690	2,066,057	3,648,168	1,109,000	272,363	---	1,355,631	1,085,189	271,000	1,856,998	2,259,325
State Totals	\$1,772,723,471	\$1,853,798,412	(\$81,074,941)	\$102,537,181	\$47,555,436	(\$26,093,196)	\$6,011,178	\$43,044,039	\$48,893,775	(\$4,694,190)	\$184,766,075	\$56,150,923	\$20,334,973	\$57,024,903

*Submitted draft data that was not reviewed.

**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.
- [29] Discretely presented component unit.

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OUTSTANDING INDEBTEDNESS TABLE

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2016**

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	G.O. Revenue	All Other [1]				
Aitkin	15,610	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$217,046	\$1,135,127
Anoka	348,652	161,865,000	-	20,645,000	-	-	182,510,000	69,870,000	4,583,364	8,953,915
Becker	33,766	3,995,000	-	-	-	-	3,995,000	3,995,000	3,421,375	2,303,665
Beltrami	46,069	9,045,000	-	-	3,160,000	-	12,205,000	8,705,000	-	2,147,203
Benton	40,000	9,755,000	-	-	-	-	9,755,000	950,000	6,545	2,615,728
Big Stone	5,052	4,670,000	-	-	-	-	4,670,000	-	-	672,668
Blue Earth	67,087	-	7,683,000	-	11,995,000	-	19,678,000	-	3,134,845	2,533,983
Brown	25,333	-	-	-	-	-	-	-	355,427	1,704,442
Carlton	35,744	11,330,000	-	-	-	-	11,330,000	11,330,000	-	3,341,471
Carver	100,621	29,255,000	-	28,480,000	-	-	57,735,000	10,585,000	24,306,638	5,183,273
Cass	28,895	-	-	-	-	-	-	-	575,922	2,935,095
Chippewa	12,122	-	-	-	-	-	-	-	615,983	663,207
Chisago	54,766	50,370,000	-	-	-	-	50,370,000	33,115,000	1,739,129	4,564,018
Clay	62,886	20,085,000	1,800,000	-	-	-	21,885,000	-	101,742	3,263,700
Clearwater*	8,824	65,000	-	-	-	-	65,000	-	-	840,617
Cook	5,264	2,410,000	-	16,285,000	-	-	18,695,000	-	3,579,011	647,354
Cottonwood	11,465	-	450,000	-	-	-	450,000	450,000	1,193,911	659,195
Crow Wing	64,000	18,107,500	-	-	-	-	18,107,500	18,107,500	910,830	2,934,521
Dakota	418,432	-	-	106,940,000	-	-	106,940,000	23,365,000	9,297,457	18,538,601
Dodge	20,506	11,070,000	-	-	-	-	11,070,000	70,000	275,000	931,423
Douglas	37,467	33,865,000	-	14,745,000	38,029,306	-	86,639,306	15,790,000	1,110,913	5,620,583
Faribault	13,780	7,785,000	360,000	333,000	-	-	8,478,000	7,360,000	12,165	942,403
Fillmore*	20,885	1,885,000	-	-	123,559	-	2,008,559	-	171,153	1,207,605
Freeborn	30,576	14,365,000	2,965,000	-	-	-	17,330,000	12,005,000	1,275,000	1,570,066
Goodhue	46,717	21,750,000	-	12,187	-	-	21,762,187	-	74,966	4,448,349
Grant	5,886	3,390,000	1,855,000	-	745,000	-	5,990,000	-	284,822	369,416
Hennepin	1,237,604	871,255,000	-	83,975,000	229,700,000	-	1,184,930,000	35,304,504	4,862,828	95,684,118
Houston	18,834	15,380,000	-	-	-	-	15,380,000	-	115,200	1,158,635
Hubbard	20,730	8,110,000	-	13,230,000	-	-	21,340,000	6,455,000	311,484	1,580,627
Isanti	39,009	10,945,000	-	-	-	-	10,945,000	4,340,000	640,661	11,811,261
Itasca	45,672	15,305,000	-	5,410,000	-	-	20,715,000	5,130,000	-	6,298,452
Jackson	9,978	15,055,000	6,455,000	7,624,000	-	-	29,134,000	2,410,000	80,523	554,436
Kanabec	15,841	18,615,000	-	1,795,000	8,225,000	-	28,635,000	9,980,000	1,014,523	2,583,019
Kandiyohi	42,481	14,440,000	14,390,000	-	1,006,013	-	29,836,013	17,105,000	11,461,635	4,320,915
Kittson*	4,339	-	-	595,000	-	-	595,000	-	-	513,413
Koochiching*	12,753	2,157,000	-	-	-	-	2,157,000	-	201,838	817,782
Lac qui Parle	6,741	-	308,000	-	-	-	308,000	-	1,199,234	354,688
Lake	10,626	1,790,000	-	625,000	-	-	2,415,000	1,790,000	49,418,782	1,464,005
Lake of the Woods	3,883	-	-	-	-	-	-	-	210,000	269,735
Le Sueur	27,639	20,220,000	-	-	-	-	20,220,000	1,000,000	-	1,400,323
Lincoln	5,766	4,995,000	-	-	-	-	4,995,000	750,000	870,639	229,987
Lyon	25,684	13,900,000	2,715,000	-	-	-	16,615,000	105,000	692,028	624,717
Mahnomen	5,443	-	-	-	300,000	-	300,000	-	413,878	354,941
Marshall	9,317	-	-	-	-	-	-	-	-	948,398
Martin	19,880	11,180,000	-	-	-	-	11,180,000	1,670,000	457,729	619,193
McLeod	35,853	11,220,000	-	-	2,968,030	-	14,188,030	-	1,372,197	1,311,390
Meeker	23,109	2,760,000	-	-	26,759,568	-	29,519,568	2,760,000	1,132,261	1,894,189

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2016**

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	G.O. Revenue	All Other [1]				
Mille Lacs	25,860	7,290,000	-	-	-	-	7,290,000	6,015,000	-	2,430,947
Morrison	32,826	5,215,000	-	-	-	-	5,215,000	1,420,000	760,000	1,846,679
Mower	39,192	15,385,000	-	-	-	-	15,385,000	-	1,685,458	1,143,746
Murray	8,332	1,225,000	1,995,000	5,850,000	4,775,336	-	13,845,336	3,540,000	5,754,750	649,083
Nicollet	33,603	15,565,000	355,000	-	-	-	15,920,000	460,000	1,640,062	1,765,832
Nobles	21,825	13,410,000	-	-	2,440,000	-	15,850,000	6,345,000	636,157	1,225,085
Norman	6,592	-	196,300	-	-	-	196,300	-	-	440,514
Olmsted	153,039	152,795,000	-	22,010,000	-	-	174,805,000	102,715,000	10,924,613	11,069,133
Otter Tail	58,001	15,355,000	-	-	29,640,000	-	44,995,000	6,675,000	118,106	6,146,451
Pennington	14,244	16,640,000	900,000	-	-	-	17,540,000	410,000	531,000	711,011
Pine	28,879	24,680,000	-	-	-	-	24,680,000	13,430,000	282,402	1,426,351
Pipestone	9,211	1,170,000	-	-	25,065,000	-	26,235,000	1,170,000	805,253	273,607
Polk	31,647	23,510,000	-	-	-	-	23,510,000	13,045,000	-	1,585,137
Pope	11,026	3,405,000	-	-	2,815,000	-	6,220,000	-	3,496,014	464,206
Ramsey	540,653	217,900,000	-	-	-	-	217,900,000	61,825,000	7,613,667	37,953,619
Red Lake*	3,996	-	-	-	-	-	-	-	-	204,506
Redwood	15,275	8,045,000	-	-	-	-	8,045,000	1,170,000	268,361	846,096
Renville	14,719	17,905,000	-	-	23,624,893	-	41,529,893	9,200,000	1,999,612	2,264,468
Rice	65,607	29,630,000	-	-	-	-	29,630,000	8,910,000	2,260,249	1,924,924
Rock	9,484	6,520,000	395,000	-	-	-	6,915,000	-	3,576,874	374,597
Roseau	15,659	4,105,000	-	-	-	-	4,105,000	4,105,000	-	909,676
Saint Louis	199,744	120,610,000	-	-	-	-	120,610,000	30,665,000	3,204,617	31,953,934
Scott	142,436	74,730,000	-	-	45,670,000	-	120,400,000	39,170,000	4,354,429	5,526,452
Sherburne	93,457	10,470,000	-	-	-	-	10,470,000	10,470,000	-	5,527,768
Sibley	14,824	1,140,000	370,000	-	-	-	1,510,000	1,510,000	1,707,693	1,121,596
Stearns	155,732	15,465,000	-	-	4,010,000	-	19,475,000	6,625,000	835,640	8,102,748
Steele	36,765	9,855,000	-	-	2,795,000	-	12,650,000	12,650,000	909,964	1,298,001
Stevens	9,742	6,190,000	1,865,000	-	-	-	8,055,000	-	379,966	515,711
Swift	9,384	7,780,000	-	-	10,665,000	-	18,445,000	2,305,000	1,746,288	972,059
Todd	24,249	4,370,000	-	-	-	-	4,370,000	3,845,000	83,601	2,169,814
Traverse	3,354	3,975,000	-	2,710,000	-	-	6,685,000	5,025,000	39,358	304,766
Wabasha	21,216	18,350,000	-	84,447	-	-	18,434,447	8,515,000	6,199,717	1,330,859
Wadena	13,799	995,000	-	-	-	-	995,000	-	307,044	618,810
Waseca	18,784	3,325,000	-	-	-	-	3,325,000	-	-	825,113
Washington	253,128	176,650,000	-	-	44,115,000	-	220,765,000	80,530,000	15,920,954	8,986,462
Watsonwan	10,922	2,705,000	-	-	-	-	2,705,000	1,395,000	800,276	825,577
Wilkin	6,374	1,470,000	-	-	-	-	1,470,000	1,470,000	-	304,128
Winona	50,947	2,780,000	-	-	-	-	2,780,000	1,520,000	153,610	2,036,512
Wright	132,598	59,935,000	-	-	-	-	59,935,000	2,520,000	2,266,411	3,934,813
Yellow Medicine	9,918	7,895,000	-	-	-	-	7,895,000	-	745,082	678,893
Total	5,528,630	\$2,560,829,500	\$45,057,300	\$331,348,634	\$518,626,705	\$-	\$3,455,862,139	\$753,147,004	\$213,705,912	\$368,211,536

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.

*County submitted draft data that was not reviewed.

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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	2015			2016			2015/2016 Percent Change	Total Current Expenditures	2016 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	\$7,315,955	\$16,300,090	\$23,616,045	\$7,150,220	\$11,874,253	\$19,024,473	-19.4%	\$27,335,473	69.6%
Anoka	37,343,741	43,025,907	80,369,648	38,131,968	54,684,357	92,816,325	15.5%	226,146,768	41.0%
Becker	7,163,613	13,429,661	20,593,274	8,054,942	13,816,074	21,871,016	6.2%	39,561,681	55.3%
Beltrami	18,629,953	5,335,272	23,965,225	19,032,586	6,685,632	25,718,218	7.3%	66,416,464	38.7%
Benton	9,515,669	8,008,521	17,524,190	10,064,835	8,944,331	19,009,166	8.5%	32,531,940	58.4%
Big Stone	3,363,212	2,940,961	6,304,173	3,737,818	2,844,161	6,581,979	4.4%	9,198,120	71.6%
Blue Earth	12,730,975	11,297,203	24,028,178	14,456,078	10,541,441	24,997,519	4.0%	66,797,011	37.4%
Brown	4,358,355	12,042,717	16,401,072	4,362,300	11,469,687	15,831,987	-3.5%	26,973,890	58.7%
Carlton	11,631,896	11,428,422	23,060,318	13,063,869	16,152,275	29,216,144	26.7%	42,713,519	68.4%
Carver	20,817,071	12,354,747	33,171,818	20,513,740	13,104,499	33,618,239	1.3%	85,515,992	39.3%
Cass	22,628,780	16,457,504	39,086,284	23,283,318	16,722,498	40,005,816	2.4%	43,170,958	92.7%
Chippewa	3,142,346	6,983,111	10,125,457	3,455,587	7,011,566	10,467,153	3.4%	15,888,429	65.9%
Chisago	20,474,511	9,855,982	30,330,493	21,119,719	8,868,354	29,988,073	-1.1%	44,217,455	67.8%
Clay	6,289,841	11,361,977	17,651,818	7,444,403	9,019,022	16,463,425	-6.7%	48,928,702	33.6%
Clearwater	3,591,252	5,991,582	9,582,834	4,157,042	5,841,287	9,998,329	4.3%	16,578,517	60.3%
Cook	6,151,121	1,618,438	7,769,559	8,262,461	816,075	9,078,536	16.8%	16,632,726	54.6%
Cottonwood	4,433,953	1,259,809	5,693,762	4,425,528	1,163,107	5,588,635	-1.8%	13,482,211	41.5%
Crow Wing	14,858,248	13,879,506	28,737,754	15,000,004	12,591,749	27,591,753	-4.0%	64,970,924	42.5%
Dakota	152,376,150	133,939,931	286,316,081	174,341,336	87,633,032	261,974,368	-8.5%	257,731,192	101.6%
Dodge	8,431,627	6,915,668	15,347,295	9,308,491	6,417,606	15,726,097	2.5%	17,489,258	89.9%
Douglas	13,280,624	11,524,483	24,805,107	13,848,561	11,816,158	25,664,719	3.5%	35,387,167	72.5%
Faribault	3,618,037	(1,494,461)	2,123,576	3,398,097	(2,375,736)	1,022,361	-51.9%	16,948,742	6.0%
Fillmore	2,562,719	2,621,606	5,184,325	2,838,603	2,800,380	5,638,983	8.8%	23,391,864	24.1%
Freeborn	10,443,277	10,624,961	21,068,238	11,262,386	9,081,758	20,344,144	-3.4%	37,606,405	54.1%
Goodhue	17,079,928	13,859,618	30,939,546	18,703,431	14,767,227	33,470,658	8.2%	44,502,252	75.2%
Grant	1,761,232	3,606,683	5,367,915	1,990,275	4,741,884	6,732,159	25.4%	11,050,479	60.9%
Hennepin	177,905,896	167,233,245	345,139,141	171,049,353	157,639,040	328,688,393	-4.8%	1,362,956,140	24.1%
Houston	5,095,462	9,409,679	14,505,141	4,888,901	9,761,583	14,650,484	1.0%	20,507,747	71.4%
Hubbard	4,579,676	11,647,400	16,227,076	5,114,508	13,153,005	18,267,513	12.6%	28,785,684	63.5%
Isanti	2,341,629	5,814,173	8,155,802	2,289,892	6,625,188	8,915,080	9.3%	35,838,186	24.9%
Itasca	2,850,120	22,626,176	25,476,296	4,523,329	23,070,177	27,593,506	8.3%	70,945,767	38.9%
Jackson	6,806,199	4,130,429	10,936,628	7,507,820	5,037,607	12,545,427	14.7%	17,512,595	71.6%
Kanabec	3,094,520	6,334,192	9,428,712	3,266,362	5,356,259	8,622,621	-8.5%	20,958,628	41.1%
Kandiyohi	14,130,251	23,118,283	37,248,534	16,405,244	23,469,276	39,874,520	7.0%	55,838,852	71.4%
Kittson	4,171,168	1,400,799	5,571,967	3,510,328	2,011,517	5,521,845	-0.9%	8,734,124	63.2%
Koochiching	5,097,545	7,832,564	12,930,109	4,729,984	7,240,862	11,970,846	-7.4%	20,544,722	58.3%
Lac qui Parle	1,511,890	6,173,366	7,685,256	1,668,842	7,082,920	8,751,762	13.9%	10,880,575	80.4%
Lake	14,675,019	11,070,141	25,745,160	15,562,074	11,516,165	27,078,239	5.2%	21,388,999	126.6%
Lake of the Woods	5,244,304	4,698,780	9,943,084	5,374,544	5,181,221	10,555,765	6.2%	9,960,715	106.0%
Le Sueur	5,186,166	6,027,162	11,213,328	5,820,579	8,376,250	14,196,829	26.6%	28,099,140	50.5%
Lincoln	2,860,914	2,358,754	5,219,668	3,226,036	3,282,894	6,508,930	24.7%	8,439,097	77.1%
Lyon	10,211,136	3,155,837	13,366,973	10,451,490	2,962,596	13,414,086	0.4%	18,692,705	71.8%
Mahnomen	2,928,698	1,789,437	4,718,135	2,690,611	1,422,885	4,113,496	-12.8%	10,585,446	38.9%
Marshall	1,920,868	6,222,161	8,143,029	1,926,241	5,724,703	7,650,944	-6.0%	13,723,082	55.8%
Martin	6,825,747	2,738,810	9,564,557	7,106,403	5,767,974	12,874,377	34.6%	21,066,037	61.1%
McLeod	19,067,894	12,269,372	31,337,266	19,079,340	13,959,768	33,039,108	5.4%	35,778,722	92.3%

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	2015			2016			2015/2016 Percent Change	Total Current Expenditures	2016 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			
Mecker	7,398,278	11,389,582	18,787,860	7,650,376	13,776,078	21,426,454	14.0%	23,493,118	91.2%
Mille Lacs	5,902,782	6,960,588	12,863,370	5,597,313	7,166,623	12,763,936	-0.8%	29,526,150	43.2%
Morrison	8,596,040	11,232,291	19,828,331	9,428,881	11,987,666	21,416,547	8.0%	33,107,561	64.7%
Mower	26,588,356	12,056,365	38,644,721	26,670,756	12,436,004	39,106,760	1.2%	35,978,812	108.7%
Murray	3,317,104	2,989,682	6,306,786	4,168,853	3,023,704	7,192,557	14.0%	11,414,131	63.0%
Nicollet	9,914,205	11,781,850	21,696,055	10,065,132	12,445,586	22,510,718	3.8%	29,734,643	75.7%
Nobles	7,413,722	9,484,494	16,898,216	8,002,727	10,049,514	18,052,241	6.8%	23,644,602	76.3%
Norman	3,700,517	842,317	4,542,834	4,103,139	1,255,493	5,358,632	18.0%	10,641,308	50.4%
Olmsted	74,716,771	720,621	75,437,392	81,122,708	3,867,076	84,989,784	12.7%	156,159,940	54.4%
Otter Tail	19,615,209	19,416,311	39,031,520	19,968,782	21,747,901	41,716,683	6.9%	62,972,936	66.2%
Pennington	5,009,965	4,627,299	9,637,264	20,601,150	4,159,668	24,760,818	156.9%	15,589,133	158.8%
Pine	3,647,103	1,301,823	4,948,926	3,287,838	1,734,702	5,022,540	1.5%	31,479,888	16.0%
Pipestone	5,030,503	2,971,245	8,001,748	4,802,342	3,404,683	8,207,025	2.6%	10,376,501	79.1%
Polk	11,600,287	5,675,404	17,275,691	11,545,986	10,328,648	21,874,634	26.6%	45,622,395	47.9%
Pope	4,951,442	4,759,069	9,710,511	6,330,166	5,374,983	11,705,149	20.5%	13,589,820	86.1%
Ramsey	217,333,637	30,996,585	248,330,222	224,204,230	32,893,306	257,097,536	3.5%	536,895,481	47.9%
Red Lake	2,563,095	2,236,005	4,799,100	2,067,644	3,114,891	5,182,535	8.0%	6,523,153	79.4%
Redwood	10,397,806	4,951,310	15,349,116	11,112,139	4,690,157	15,802,296	3.0%	15,247,794	103.6%
Renville	10,966,244	8,658,132	19,624,376	10,494,127	6,281,802	16,775,929	-14.5%	26,329,437	63.7%
Rice	14,921,897	12,360,258	27,282,155	15,588,234	12,922,439	28,510,673	4.5%	45,540,393	62.6%
Rock	3,696,115	(307)	3,695,808	3,919,208	1,070,905	4,990,113	35.0%	11,075,738	45.1%
Roseau	5,501,820	4,516,737	10,018,557	5,156,512	4,144,690	9,301,202	-7.2%	17,164,754	54.2%
Saint Louis	61,952,001	55,393,095	117,345,096	66,517,794	51,326,986	117,844,780	0.4%	235,085,103	50.1%
Scott	31,938,606	1,086,879	33,025,485	34,413,293	25,143,859	59,557,152	80.3%	96,768,186	61.5%
Sherburne	25,893,512	22,330,976	48,224,488	26,936,033	33,924,647	60,860,680	26.2%	65,397,591	93.1%
Sibley	6,013,841	9,763,219	15,777,060	4,023,523	11,000,650	15,024,173	-4.8%	21,371,631	70.3%
Stearns	31,664,617	19,729,878	51,394,495	31,812,374	25,608,565	57,420,939	11.7%	117,515,464	48.9%
Steele	12,098,197	7,733,851	19,832,048	12,784,034	6,355,466	19,139,500	-3.5%	29,245,304	65.4%
Stevens	3,336,623	4,303,408	7,640,031	3,043,011	4,701,576	7,744,587	1.4%	11,290,536	68.6%
Swift	1,929,015	6,174,270	8,103,285	2,644,212	8,350,288	10,994,500	35.7%	15,632,844	70.3%
Todd	2,377,267	7,197,891	9,575,158	4,479,933	7,096,671	11,576,604	20.9%	23,184,024	49.9%
Traverse	3,448,167	1,162,439	4,610,606	3,171,251	1,168,261	4,339,512	-5.9%	8,960,449	48.4%
Wabasha	10,298,575	4,002,220	14,300,795	10,479,083	3,530,283	14,009,366	-2.0%	22,365,131	62.6%
Wadena	3,900,885	6,748,354	10,649,239	4,176,280	5,621,050	9,797,330	-8.0%	19,076,935	51.4%
Waseca	6,687,572	5,075,035	11,762,607	7,103,442	5,086,499	12,189,941	3.6%	17,484,145	69.7%
Washington	71,444,206	849,231	72,293,437	76,840,314	1,355,539	78,195,853	8.2%	165,965,475	47.1%
Watonwan	4,854,284	3,686,432	8,540,716	3,132,070	2,314,765	5,446,835	-36.2%	17,884,621	30.5%
Wilkin	2,023,433	6,944,448	8,967,881	2,064,346	7,230,516	9,294,862	3.6%	12,080,223	76.9%
Winona	13,360,769	4,916,461	18,277,230	13,298,489	5,074,701	18,373,190	0.5%	36,119,742	50.9%
Wright	33,714,690	18,416,140	52,130,830	35,631,523	18,514,896	54,146,419	3.9%	84,236,749	64.3%
Yellow Medicine	3,537,888	7,204,104	10,741,992	3,937,532	7,951,769	11,889,301	10.7%	15,063,743	78.9%
Total	\$1,513,756,234	\$1,063,866,651	\$2,577,622,885	\$1,599,976,259	\$1,084,908,073	\$2,684,884,332	4.2%	\$5,359,240,686	50.1%

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	2015			2016			2015/2016 Percent Change	Total Current Expenditures	2016 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	\$3,618,037	(\$1,494,461)	\$2,123,576	\$3,398,097	(\$2,375,736)	\$1,022,361	-51.9%	\$16,948,742	6.0%
Pine	3,647,103	1,301,823	4,948,926	3,287,838	1,734,702	5,022,540	1.5%	31,479,888	16.0%
Fillmore	2,562,719	2,621,606	5,184,325	2,838,603	2,800,380	5,638,983	8.8%	23,391,864	24.1%
Hennepin	177,905,896	167,233,245	345,139,141	171,049,353	157,639,040	328,688,393	-4.8%	1,362,956,140	24.1%
Isanti	2,341,629	5,814,173	8,155,802	2,289,892	6,625,188	8,915,080	9.3%	35,838,186	24.9%
Watonwan	4,854,284	3,686,432	8,540,716	3,132,070	2,314,765	5,446,835	-36.2%	17,884,621	30.5%
Clay	6,289,841	11,361,977	17,651,818	7,444,403	9,019,022	16,463,425	-6.7%	48,928,702	33.6%
Blue Earth	12,730,975	11,297,203	24,028,178	14,456,078	10,541,441	24,997,519	4.0%	66,797,011	37.4%
Beltrami	18,629,953	5,335,272	23,965,225	19,032,586	6,685,632	25,718,218	7.3%	66,416,464	38.7%
Mahnomen	2,928,698	1,789,437	4,718,135	2,690,611	1,422,885	4,113,496	-12.8%	10,585,446	38.9%
Itasca	2,850,120	22,626,176	25,476,296	4,523,329	23,070,177	27,593,506	8.3%	70,945,767	38.9%
Carver	20,817,071	12,354,747	33,171,818	20,513,740	13,104,499	33,618,239	1.3%	85,515,992	39.3%
Anoka	37,343,741	43,025,907	80,369,648	38,131,968	54,684,357	92,816,325	15.5%	226,146,768	41.0%
Kanabec	3,094,520	6,334,192	9,428,712	3,266,362	5,356,259	8,622,621	-8.5%	20,958,628	41.1%
Cottonwood	4,433,953	1,259,809	5,693,762	4,425,528	1,163,107	5,588,635	-1.8%	13,482,211	41.5%
Crow Wing	14,858,248	13,879,506	28,737,754	15,000,004	12,591,749	27,591,753	-4.0%	64,970,924	42.5%
Mille Lacs	5,902,782	6,960,588	12,863,370	5,597,313	7,166,623	12,763,936	-0.8%	29,526,150	43.2%
Rock	3,696,115	(307)	3,695,808	3,919,208	1,070,905	4,990,113	35.0%	11,075,738	45.1%
Washington	71,444,206	849,231	72,293,437	76,840,314	1,355,539	78,195,853	8.2%	165,965,475	47.1%
Ramsey	217,333,637	30,996,585	248,330,222	224,204,230	32,893,306	257,097,536	3.5%	536,895,481	47.9%
Polk	11,600,287	5,675,404	17,275,691	11,545,986	10,328,648	21,874,634	26.6%	45,622,395	47.9%
Traverse	3,448,167	1,162,439	4,610,606	3,171,251	1,168,261	4,339,512	-5.9%	8,960,449	48.4%
Stearns	31,664,617	19,729,878	51,394,495	31,812,374	25,608,565	57,420,939	11.7%	117,515,464	48.9%
Todd	2,377,267	7,197,891	9,575,158	4,479,933	7,096,671	11,576,604	20.9%	23,184,024	49.9%
Saint Louis	61,952,001	55,393,095	117,345,096	66,517,794	51,326,986	117,844,780	0.4%	235,085,103	50.1%
Norman	3,700,517	842,317	4,542,834	4,103,139	1,255,493	5,358,632	18.0%	10,641,308	50.4%
Le Sueur	5,186,166	6,027,162	11,213,328	5,820,579	8,376,250	14,196,829	26.6%	28,099,140	50.5%
Winona	13,360,769	4,916,461	18,277,230	13,298,489	5,074,701	18,373,190	0.5%	36,119,742	50.9%
Wadena	3,900,885	6,748,354	10,649,239	4,176,280	5,621,050	9,797,330	-8.0%	19,076,935	51.4%
Freeborn	10,443,277	10,624,961	21,068,238	11,262,386	9,081,758	20,344,144	-3.4%	37,606,405	54.1%
Roseau	5,501,820	4,516,737	10,018,557	5,156,512	4,144,690	9,301,202	-7.2%	17,164,754	54.2%
Olmsted	74,716,771	720,621	75,437,392	81,122,708	3,867,076	84,989,784	12.7%	156,159,940	54.4%
Cook	6,151,121	1,618,438	7,769,559	8,262,461	816,075	9,078,536	16.8%	16,632,726	54.6%
Becker	7,163,613	13,429,661	20,593,274	8,054,942	13,816,074	21,871,016	6.2%	39,561,681	55.3%
Marshall	1,920,868	6,222,161	8,143,029	1,926,241	5,724,703	7,650,944	-6.0%	13,723,082	55.8%
Koochiching	5,097,545	7,832,564	12,930,109	4,729,984	7,240,862	11,970,846	-7.4%	20,544,722	58.3%
Benton	9,515,669	8,008,521	17,524,190	10,064,835	8,944,331	19,009,166	8.5%	32,531,940	58.4%
Brown	4,358,355	12,042,717	16,401,072	4,362,300	11,469,687	15,831,987	-3.5%	26,973,890	58.7%
Clearwater	3,591,252	5,991,582	9,582,834	4,157,042	5,841,287	9,998,329	4.3%	16,578,517	60.3%
Grant	1,761,232	3,606,683	5,367,915	1,990,275	4,741,884	6,732,159	25.4%	11,050,479	60.9%
Martin	6,825,747	2,738,810	9,564,557	7,106,403	5,767,974	12,874,377	34.6%	21,066,037	61.1%
Scott	31,938,606	1,086,879	33,025,485	34,413,293	25,143,859	59,557,152	80.3%	96,768,186	61.5%
Rice	14,921,897	12,360,258	27,282,155	15,588,234	12,922,439	28,510,673	4.5%	45,540,393	62.6%
Wabasha	10,298,575	4,002,220	14,300,795	10,479,083	3,530,283	14,009,366	-2.0%	22,365,131	62.6%
Murray	3,317,104	2,989,682	6,306,786	4,168,853	3,023,704	7,192,557	14.0%	11,414,131	63.0%
Kittson	4,171,168	1,400,799	5,571,967	3,510,328	2,011,517	5,521,845	-0.9%	8,734,124	63.2%

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	2015			2016			2015/2016 Percent Change	Total Current Expenditures	2016 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			
Hubbard	4,579,676	11,647,400	16,227,076	5,114,508	13,153,005	18,267,513	12.6%	28,785,684	63.5%
Renville	10,966,244	8,658,132	19,624,376	10,494,127	6,281,802	16,775,929	-14.5%	26,329,437	63.7%
Wright	33,714,690	18,416,140	52,130,830	35,631,523	18,514,896	54,146,419	3.9%	84,236,749	64.3%
Morrison	8,596,040	11,232,291	19,828,331	9,428,881	11,987,666	21,416,547	8.0%	33,107,561	64.7%
Steele	12,098,197	7,733,851	19,832,048	12,784,034	6,355,466	19,139,500	-3.5%	29,245,304	65.4%
Chippewa	3,142,346	6,983,111	10,125,457	3,455,587	7,011,566	10,467,153	3.4%	15,888,429	65.9%
Otter Tail	19,615,209	19,416,311	39,031,520	19,968,782	21,747,901	41,716,683	6.9%	62,972,936	66.2%
Chisago	20,474,511	9,855,982	30,330,493	21,119,719	8,868,354	29,988,073	-1.1%	44,217,455	67.8%
Carlton	11,631,896	11,428,422	23,060,318	13,063,869	16,152,275	29,216,144	26.7%	42,713,519	68.4%
Stevens	3,336,623	4,303,408	7,640,031	3,043,011	4,701,576	7,744,587	1.4%	11,290,536	68.6%
Aitkin	7,315,955	16,300,090	23,616,045	7,150,220	11,874,253	19,024,473	-19.4%	27,335,473	69.6%
Waseca	6,687,572	5,075,035	11,762,607	7,103,442	5,086,499	12,189,941	3.6%	17,484,145	69.7%
Sibley	6,013,841	9,777,060	15,777,060	4,023,523	11,000,650	15,024,173	-4.8%	21,371,631	70.3%
Swift	1,929,015	6,174,270	8,103,285	2,644,212	8,350,288	10,994,500	35.7%	15,632,844	70.3%
Kandiyohi	14,130,251	23,118,283	37,248,534	16,405,244	23,469,276	39,874,520	7.0%	55,838,852	71.4%
Houston	5,095,462	9,409,679	14,505,141	4,888,901	9,761,583	14,650,484	1.0%	20,507,747	71.4%
Big Stone	3,363,212	2,940,961	6,304,173	3,737,818	2,844,161	6,581,979	4.4%	9,198,120	71.6%
Jackson	6,806,199	4,130,429	10,936,628	7,507,820	5,037,607	12,545,427	14.7%	17,512,595	71.6%
Lyon	10,211,136	3,155,837	13,366,973	10,451,490	2,962,596	13,414,086	0.4%	18,692,705	71.8%
Douglas	13,280,624	11,524,483	24,805,107	13,848,561	11,816,158	25,664,719	3.5%	35,387,167	72.5%
Goodhue	17,079,928	13,859,618	30,939,546	18,703,431	14,767,227	33,470,658	8.2%	44,502,252	75.2%
Nicollet	9,914,205	11,781,850	21,696,055	10,065,132	12,445,586	22,510,718	3.8%	29,734,643	75.7%
Nobles	7,413,722	9,484,494	16,898,216	8,002,727	10,049,514	18,052,241	6.8%	23,644,602	76.3%
Wilkin	2,023,433	6,944,448	8,967,881	2,064,346	7,230,516	9,294,862	3.6%	12,080,223	76.9%
Lincoln	2,860,914	2,358,754	5,219,668	3,226,036	3,282,894	6,508,930	24.7%	8,439,097	77.1%
Yellow Medicine	3,537,888	7,204,104	10,741,992	3,937,532	7,951,769	11,889,301	10.7%	15,063,743	78.9%
Pipestone	5,030,503	2,971,245	8,001,748	4,802,342	3,404,683	8,207,025	2.6%	10,376,501	79.1%
Red Lake	2,563,095	2,236,005	4,799,100	2,067,644	3,114,891	5,182,535	8.0%	6,523,153	79.4%
Lac qui Parle	1,511,890	6,173,366	7,685,256	1,668,842	7,082,920	8,751,762	13.9%	10,880,575	80.4%
Pope	4,951,442	4,759,069	9,710,511	6,330,166	5,374,983	11,705,149	20.5%	13,589,820	86.1%
Dodge	8,431,627	6,915,668	15,347,295	9,308,491	6,417,606	15,726,097	2.5%	17,489,258	89.9%
Meecker	7,398,278	11,389,582	18,787,860	7,650,376	13,776,078	21,426,454	14.0%	23,493,118	91.2%
McLeod	19,067,894	12,269,372	31,337,266	19,079,340	13,959,768	33,039,108	5.4%	35,778,722	92.3%
Cass	22,628,780	16,457,504	39,086,284	23,283,318	16,722,498	40,005,816	2.4%	43,170,958	92.7%
Sherburne	25,893,512	22,330,976	48,224,488	26,936,033	33,924,647	60,860,680	26.2%	65,397,591	93.1%
Dakota	152,376,150	133,939,931	286,316,081	174,341,336	87,633,032	261,974,368	-8.5%	257,731,192	101.6%
Redwood	10,397,806	4,951,310	15,349,116	11,112,139	4,690,157	15,802,296	3.0%	15,247,794	103.6%
Lake of the Woods	5,244,304	4,698,780	9,943,084	5,374,544	5,181,221	10,555,765	6.2%	9,960,715	106.0%
Mower	26,588,356	12,056,365	38,644,721	26,670,756	12,436,004	39,106,760	1.2%	35,978,812	108.7%
Lake	14,675,019	11,070,141	25,745,160	15,562,074	11,516,165	27,078,239	5.2%	21,388,999	126.6%
Pennington	5,009,965	4,627,299	9,637,264	20,601,150	4,159,668	24,760,818	156.9%	15,589,133	158.8%
Total	\$1,513,756,234	\$1,063,866,651	\$2,577,622,885	\$1,599,976,259	\$1,084,908,073	\$2,684,884,332	4.2%	\$5,359,240,686	50.1%

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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

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.¹⁰ 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.

¹⁰The 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>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹¹	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”¹² 	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹³	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁴	<ul style="list-style-type: none"> • The governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000; • The governing body delegates the authority to assign fund balance to the finance officer; • The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	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. ¹⁵	

¹¹GASB Statement 54, ¶ 6

¹²GASB Statement 54, ¶ 8

¹³GASB Statement 54, ¶ 10

¹⁴GASB Statement 54, ¶ 13

¹⁵GASB 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.