

**REVENUES, EXPENDITURES,
AND DEBT
OF MINNESOTA COUNTIES**

**FOR THE YEAR ENDED
DECEMBER 31, 2000**

The Office of the State Auditor is an office created by the state constitution. It serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the Office of 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 Office performs approximately 250 financial and compliance audits per year. The State Auditor has oversight responsibilities for over 4,300 local units of government throughout the state. The office maintains seven divisions:

- ! Audit Practice - conducts financial and legal compliance audits for local governments;
- ! Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- ! Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- ! Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- ! Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- ! Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- ! Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

Office of the State Auditor
525 Park Street, Suite 400
Saint Paul, Minnesota 55103
(651) 296-2551
stateauditor@osa.state.mn.us
www.osa.state.mn.us

Revenues, Expenditures, and Debt of Minnesota Counties

**For the Year Ended
December 31, 2000**



September 12, 2002

**Government Information Division
Office of the State Auditor
State of Minnesota**

525 Park Street, Suite 400, St. Paul, MN 55103
gid@osa.state.mn.us
www.osa.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the OSA web site: www.osa.state.mn.us.

This page left blank intentionally

TABLE OF CONTENTS

SCOPE	1
--------------------	----------

OVERVIEW

Total Governmental Revenues	3
Total Governmental Expenditures	4
Growth in Government	5
Capital Outlays	6
Public Service Enterprises	7
Outstanding Long-Term Indebtedness	8
Unreserved Fund Balances of the General Fund and Special Revenue Funds	9

GOVERNMENTAL TABLES

Table 1 - Summary of Revenues and Expenditures 5 -Year Change	12
Table 2 - Classification of County Revenues	16
Table 3 - Classification of County Expenditures	17

PUBLIC SERVICE ENTERPRISE TABLES

Table 4 - Analysis of Hospital Operations	44
Table 5 - Analysis of Nursing Home Operations	45
Table 6 - Analysis of Nursing Services Operations	46
Table 7 - Analysis of Sanitation Operations	47
Table 8 - Analysis of Other Enterprise Operations	49

ENTERPRISE FUND FOOTNOTES	51
--	-----------

Table 9 - Outstanding Indebtedness of Counties	54
---	-----------

Table 10 - Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 1999 to 2000 and 2000 Unreserved Fund Balances as a Percent of Total Current Expenditures	58
--	-----------

APPENDIX A - Factors Influencing County Finances	63
---	-----------

APPENDIX B - County General and Special Revenue Unreserved Fund Balances	69
---	-----------

GLOSSARY	73
-----------------------	-----------

This page left blank intentionally

Scope

This publication is intended to facilitate an understanding of county financial operations by citizens, policy makers and local government officials. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2000.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The financial operations of these funds are summarized in Table 1. Tables 2 and 3 present the data by individual county. Appendix A discusses factors that affect county finances.

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises are presented in Tables 4 through 8. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

Table 9 lists by individual county the bonded and other long-term debt outstanding as of December 31, 2000. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Table 10 presents an analysis of the 1999 and 2000 unreserved fund balances in the General and Special Revenue Funds of counties. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 1999 to 2000, and a comparison to 2000 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending level of counties, the Office of the State Auditor (OSA) publishes a separate report that lists counties based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at www.osa.state.mn.us.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA web site. The database allows users to customize the presentation of data to their individual needs. For example, a citizen can select a group of counties to compare, and then choose the years and the categories of revenues and expenditures on which to compare them. The query can then be viewed on screen or saved to a file for downloading. The OSA web site address is www.osa.state.mn.us.

This page left blank intentionally

Overview

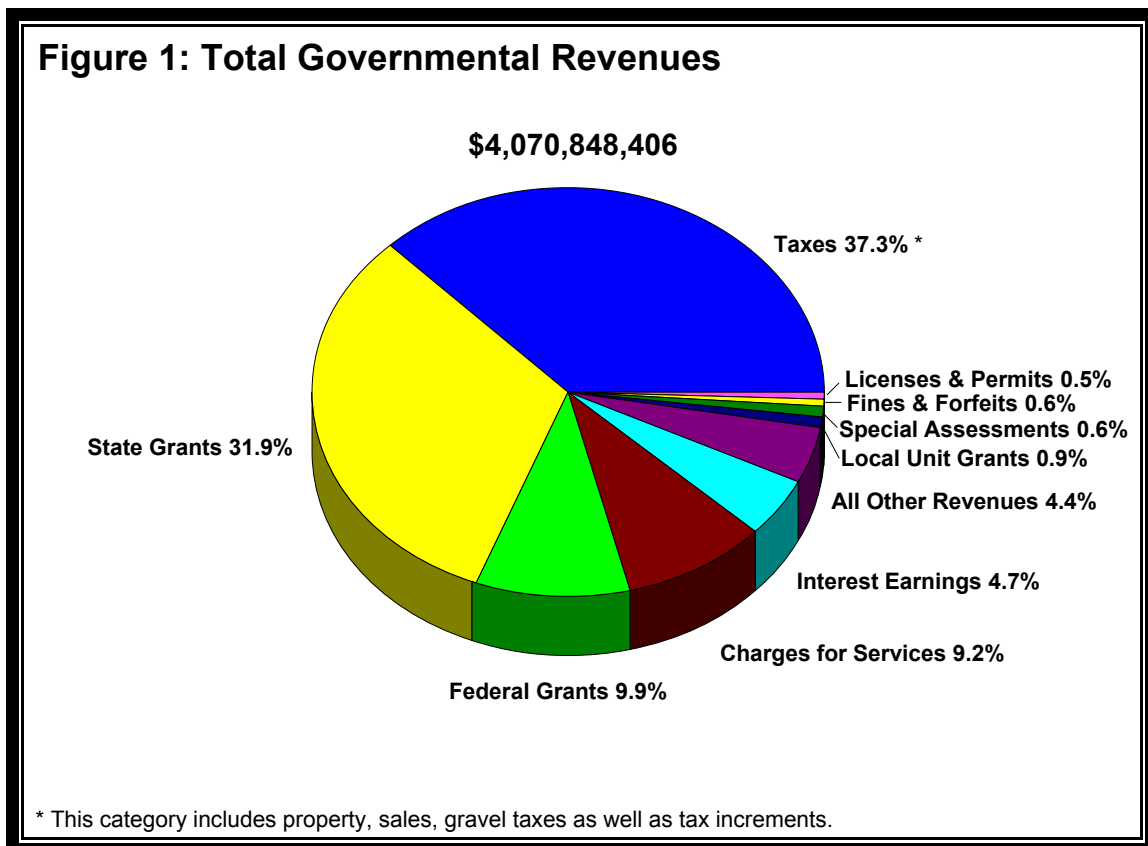
Total Governmental Revenues

In 2000, Minnesota counties raised total governmental revenues of \$4.07 billion to finance county services. This represents an increase of 9.7 percent over the amount raised in 1999.

The composition of funding sources for counties generally varies only slightly from year to year. Over time, there have been some shifts in the constitution of revenues. The two largest sources of revenues for counties continue to be taxes and state intergovernmental revenues, which account for 37.3 and 31.9 percent of total revenues, respectively.

Between 1999 and 2000, all but two categories of county revenue increased. Those categories of revenues showing the greatest growth were interest earnings and federal highway grants, which increased 196.4 and 107.0 percent, respectively. Interest earnings were significantly down in 1999 due to poor returns on the types of investments in which counties invest their reserves. A turnaround in the investment environment in 2000 resulted in strong interest earnings that brought this category up to historical levels. Federal highway grants increased due to a number of large road projects in several counties. The two sources that decreased were federal disaster grants and disparity reduction aid. Federal disaster grants were down due to a decrease in the damage from flooding and storms. Disparity reduction aid decreased as a result of statutory changes. To further examine trends in revenues, refer to Table 1.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 1.



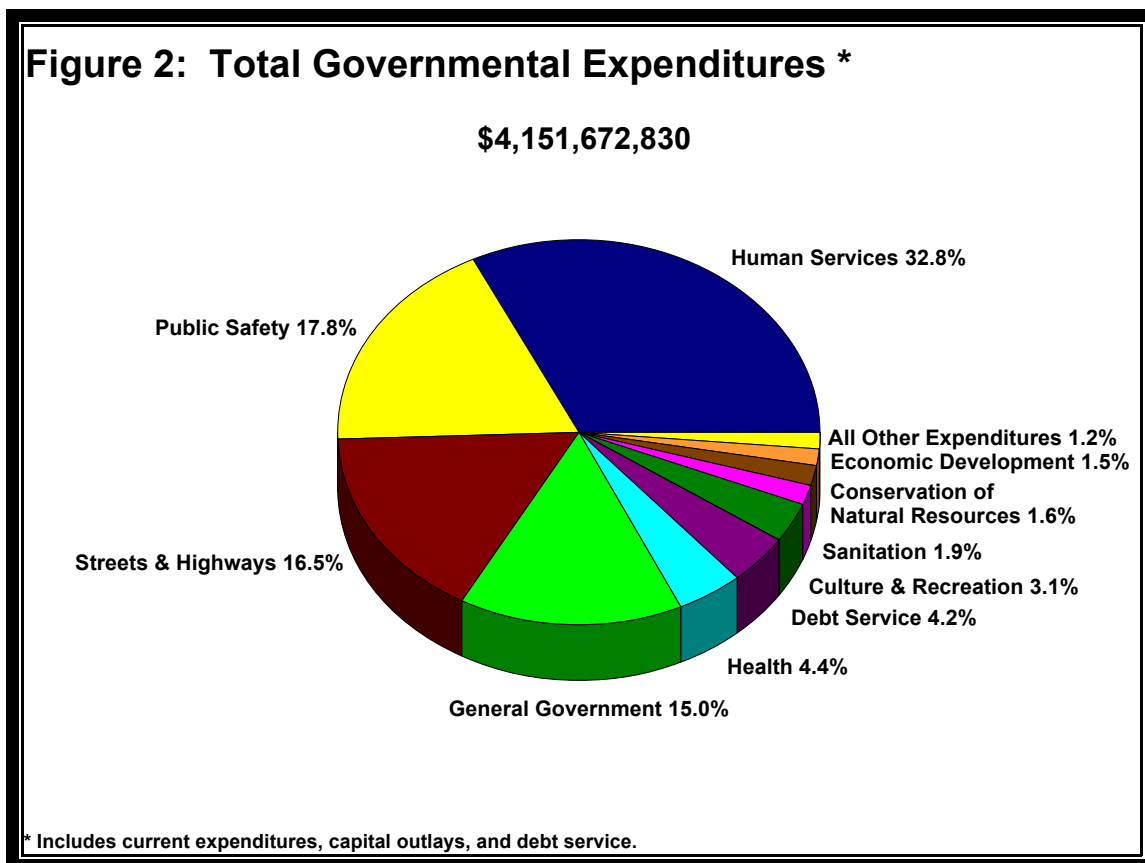
Total Governmental Expenditures

Counties provide a variety of services to their citizens. Most services are accounted for in Governmental Funds. In 2000, Minnesota counties expended \$4.15 billion from Governmental Funds to provide county services. This represents an increase of 5.0 percent over 1999 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of counties change over time, the relative shares of total spending shift to reflect these new priorities. Human services remain by far the largest expenditure for counties, but the category has decreased from 34.4 percent of total expenditures in 1996 to 32.8 percent in 2000. Conversely, public safety expenditures have risen from 15.4 percent of total expenditures in 1996 to 17.8 percent in 2000.

Between 1999 and 2000, all expenditure categories increased except debt service and conservation of natural resources. Debt service expenditures decreased because there was a high level of refinancing in 1999 that was not repeated in 2000. Conservation of natural resources expenditures decreased because several counties completed capital projects in 1999 that did not have on-going expenses into 2000. To examine these and other trends, refer to Table 1.

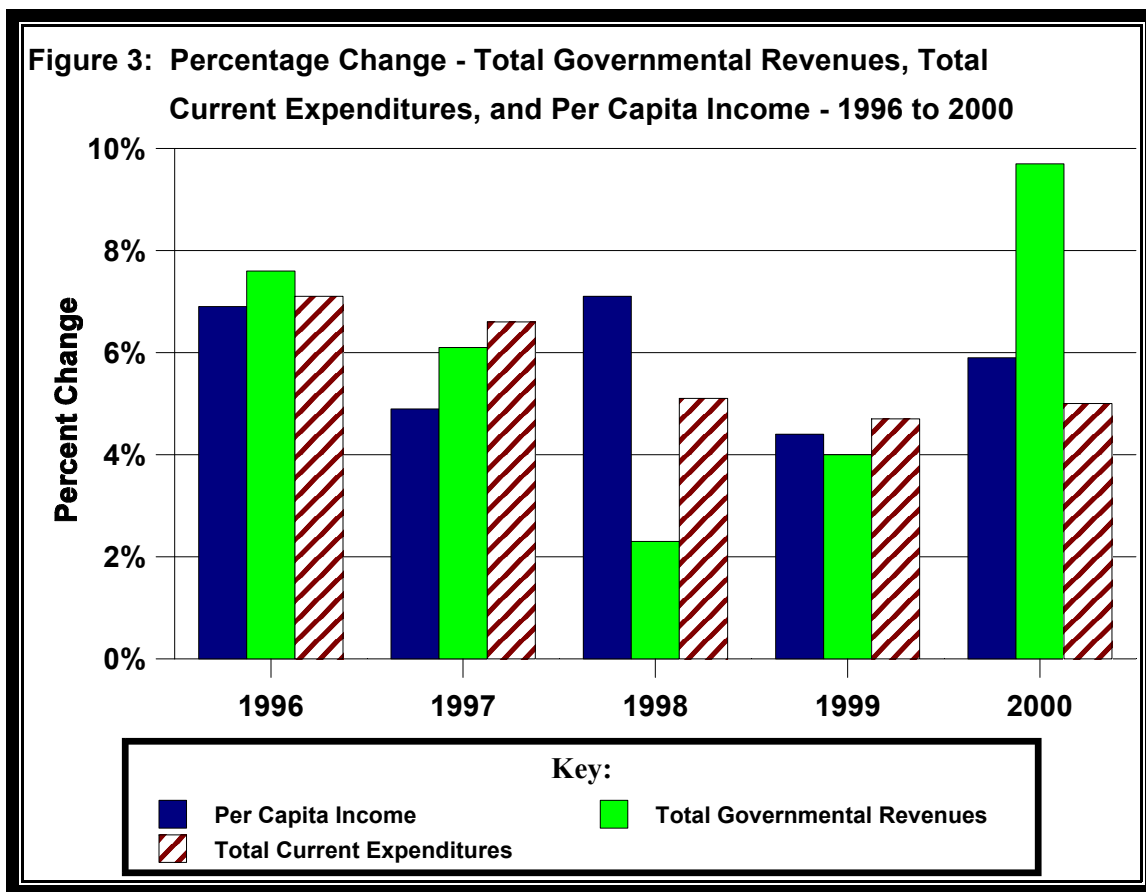
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 1.



Growth in Government

During the five-year period of 1996 to 2000, total governmental revenues and total current expenditures increased every year.¹ The rate at which they increased varied from 2.3 percent to 9.7 percent. To place this growth in perspective, Figure 3 below includes a bar showing the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. However, if non-tax sources of revenue keep pace or grow faster than expenditures, the increased spending may not result in a greater tax burden for citizens.

Figure 3 compares the change in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income. Total current expenditures grew faster than per capita income for three of the five years. Total revenues also grew faster than per capita income for three of the five years.



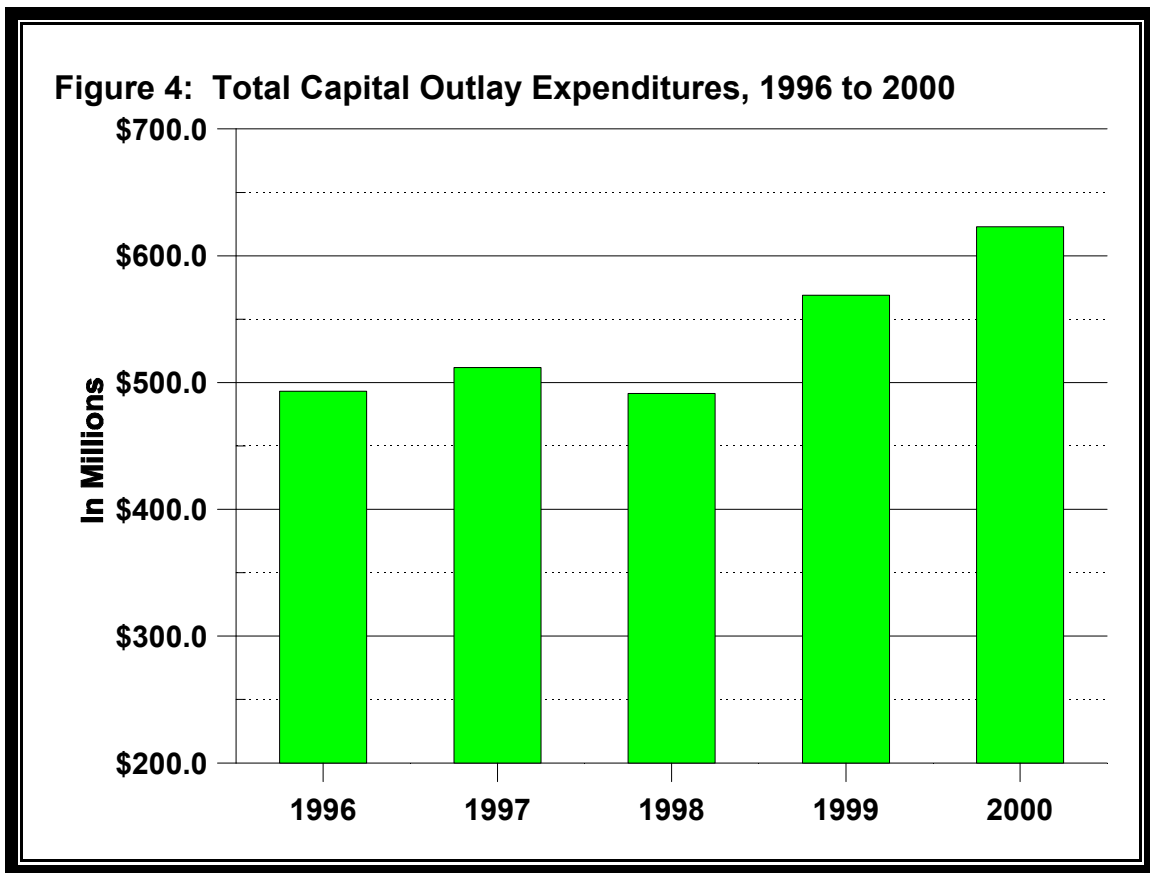
¹ The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because counties are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The figure is calculated by the Bureau of Economic Analysis which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Counties expended \$622.9 million on capital investments in 2000. This represents an increase of 9.5 percent over the level expended in 1999. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include: the need for infrastructure improvements; public safety concerns; demands for public meeting places and facilities; the need to replace aging infrastructure; and damage to public facilities caused by fire, floods, and storms.

Figure 4 illustrates the trend in capital spending for the years 1996 through 2000.

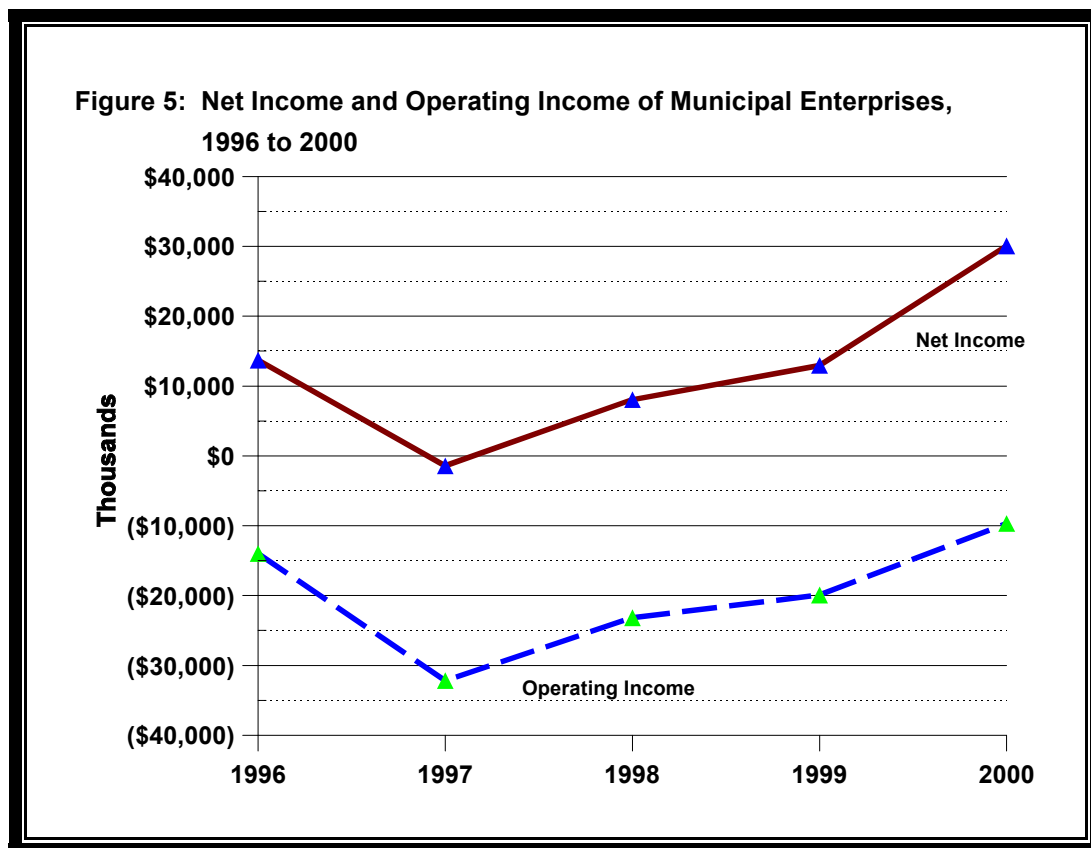


Public Service Enterprises

In addition to Governmental Funds, many counties establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise Fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by counties include hospitals, nursing homes, nursing services, and solid waste. Other enterprises include recreation facilities, housing, and economic development.

Public service enterprises provide a good or service for a charge. Most enterprises are designed to recoup the costs of providing the service through charges to the user. Many county enterprises, however, do not recoup all the costs of the service and need to supplement the operating revenues with transfers from other funds and non-operating revenues such as taxes and intergovernmental revenues. In 2000, the operating losses of county enterprises totaled \$9.7 million. Counties provided transfers and non-operating revenues of \$50.7 million to cover operating losses in county enterprises. After the inclusion of non-operating revenues, county enterprises posted a net income of \$30.1 million in 2000. Tables 4 through 8 provide detailed financial information on Enterprise Fund operations.

Figure 5 examines the five-year trend in the operating income and net income or loss of municipal enterprises. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues to county enterprises.

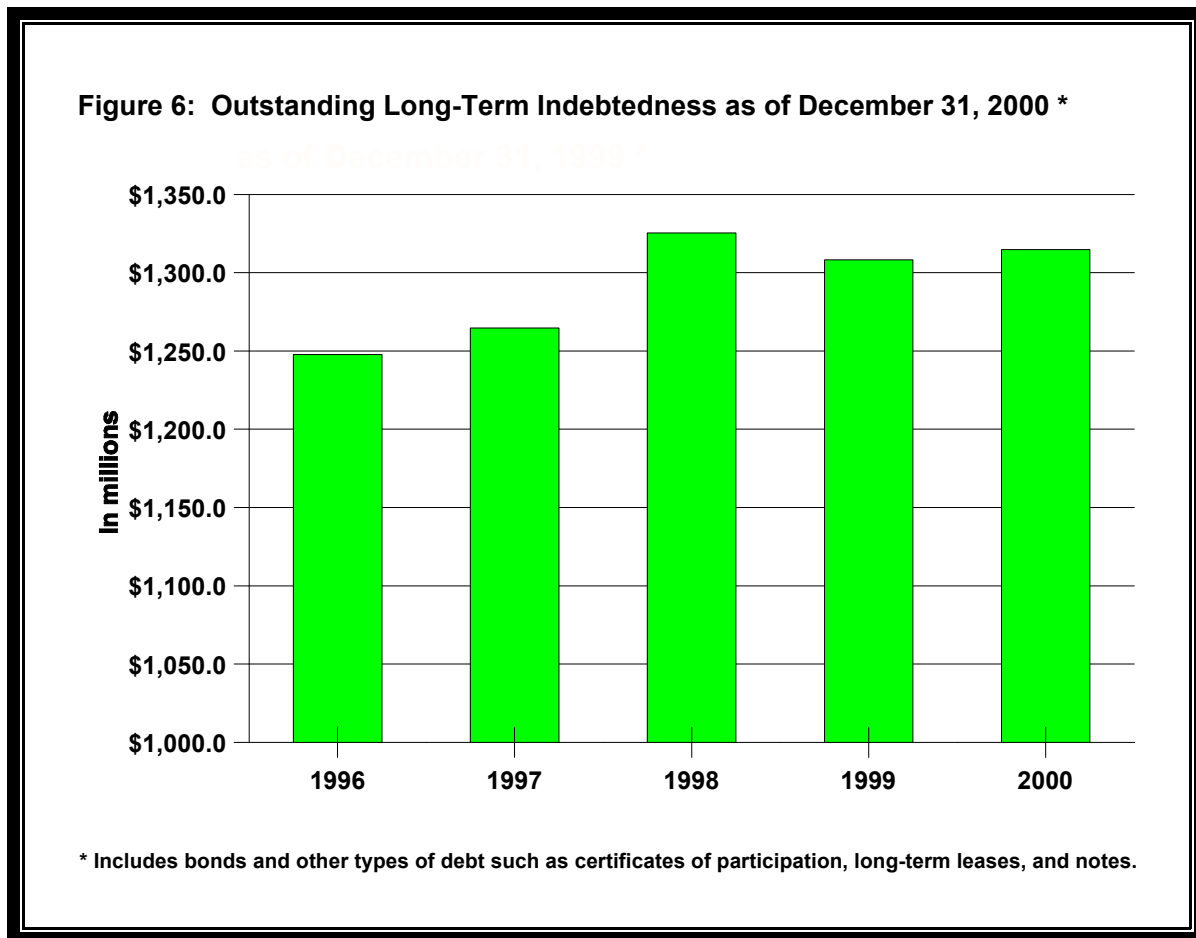


Outstanding Long-Term Indebtedness

Counties incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Counties may only borrow to finance capital projects and purchases. They are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a county's expenditures because counties must make principal and interest payments to service the debt.

Counties reported a total of \$1.31 billion in outstanding long-term debt at the end of 2000. This represented an increase in long-term debt of 0.5 percent over 1999. At the close of the 2000 fiscal year, counties had \$1.06 billion in outstanding bonds and \$250.9 million in other long-term debt. Table 9 details outstanding debt by individual county.

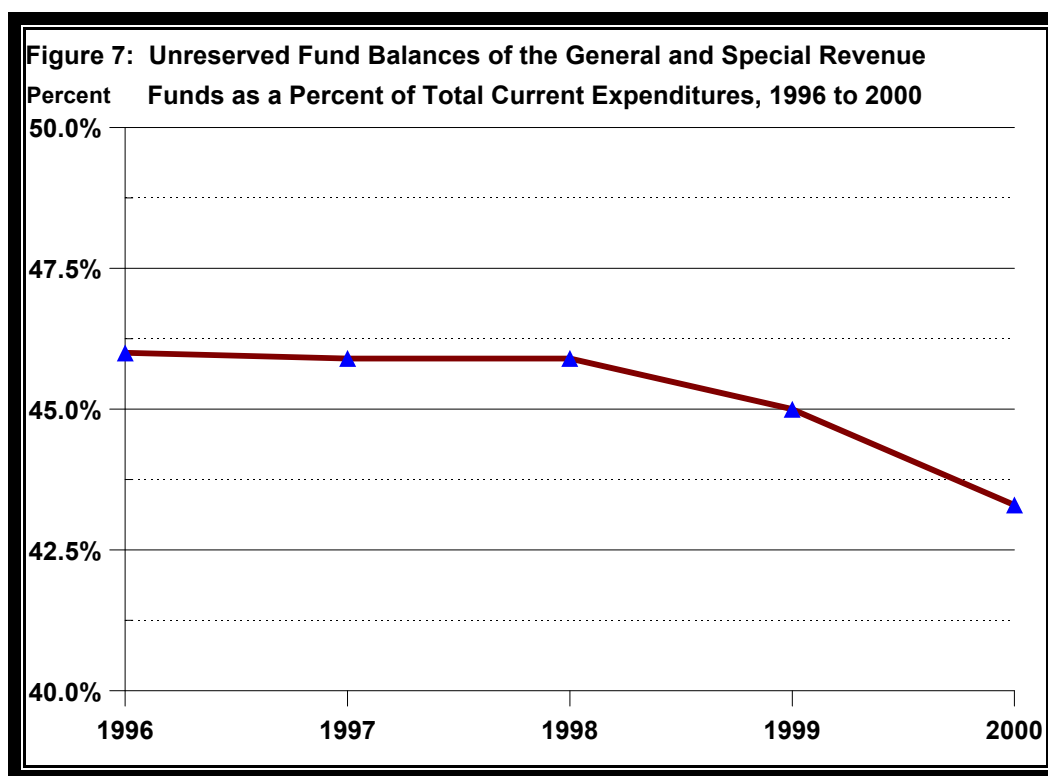
Figure 6 shows the five-year trend of outstanding long-term debt for Minnesota counties.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain cash reserves for several reasons. Counties should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments. The unreserved fund balances of counties' General and Special Revenue Funds totaled \$1.45 billion in 2000.³ This represents an increase of 2.5 percent over the level in 1999.

Comparing counties' unreserved fund balances to their total current expenditures helps put the fund balances in perspective and provides insight on the relative financial health of Minnesota's counties. County unreserved fund balances as a percent of total current expenditures averaged 43.3 percent in 2000. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 17.4 percent to 154.7 percent. Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



³ Although this section discusses only two types of fund balances, Minnesota counties actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally-binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally-binding external commitment of those funds, such as a signed contract for services or equipment.

This page left blank intentionally

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 1996 through 2000

	1996		1997		1998		1999		2000		1999/2000 % Increase [Decrease]	5-Year Change
Population (2000 Census) [*]	4,682,748		4,735,830		4,782,264		4,838,398		4,919,479			
Net Taxable Tax Capacity	3,270,206,603		3,496,965,884		3,401,524,623		3,375,834,603		3,597,494,073			
1999 Net Tax Levy (Collectible in 2000)	1,158,011,791		1,204,601,176		1,250,578,521		1,308,852,113		1,354,959,045			
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	1,279,091,203	38.9%	1,339,136,552	38.4%	1,398,068,522	39.2%	1,468,569,966	39.6%	1,516,958,772	37.3%	3.3%	18.6%
Special Assessments	21,893,879	0.7%	24,219,168	0.7%	26,612,112	0.7%	25,113,461	0.7%	25,917,558	0.6%	3.2%	18.4%
Licenses and Permits	14,154,643	0.4%	15,020,289	0.4%	16,265,881	0.5%	18,016,649	0.5%	19,064,032	0.5%	5.8%	34.7%
Intergovernmental Revenues												
Federal Grants												
Highways	55,781,812	1.7%	25,657,058	0.7%	10,901,800	0.3%	20,715,556	0.6%	42,874,282	1.1%	107.0%	-23.1%
Human Services	300,489,397	9.1%	247,505,161	7.1%	194,818,102	5.5%	216,459,252	5.8%	262,863,011	6.5%	21.4%	-12.5%
Disaster	4,249,279	0.1%	32,583,517	0.9%	11,309,261	0.3%	7,114,262	0.2%	6,662,537	0.2%	-6.3%	56.8%
All Other	43,206,568	1.3%	55,025,434	1.6%	84,713,425	2.4%	82,812,590	2.2%	90,320,516	2.2%	9.1%	109.0%
Total Federal Grants	403,727,056	12.3%	360,771,170	10.3%	301,742,588	8.5%	327,101,660	8.8%	402,720,346	9.9%	23.1%	-0.2%
State Grants												
HACA	182,541,986	5.6%	186,409,166	5.3%	194,076,301	5.4%	197,327,756	5.3%	209,299,797	5.1%	6.1%	14.7%
Manufactured Home HACA	1,563,036	0.0%	1,625,873	0.0%	1,819,146	0.1%	2,075,054	0.1%	2,141,066	0.1%	3.2%	37.0%
Local Performance Aid	---	---	4,497,655	0.1%	6,758,400	0.2%	5,094,214	0.1%	221,266	0.0%	-95.7%	-----
Attached Machinery Aid	2,381,787	0.1%	2,388,282	0.1%	2,381,787	0.1%	2,381,787	0.1%	2,381,788	0.1%	0.0%	0.0%
Disparity Reduction Aid	15,645,995	0.5%	15,804,338	0.5%	14,364,514	0.4%	13,642,670	0.4%	13,528,153	0.3%	-0.8%	-13.5%
Highways	327,700,079	10.0%	314,958,516	9.0%	319,256,359	8.9%	343,358,589	9.2%	385,346,186	9.5%	12.2%	17.6%
Human Services	275,548,377	8.4%	269,000,940	7.7%	388,250,933	10.9%	423,260,305	11.4%	441,395,309	10.8%	4.3%	60.2%
Criminal Justice Aid	10,925,621	0.3%	12,406,645	0.4%	13,153,354	0.4%	14,286,794	0.4%	18,799,238	0.5%	31.6%	72.1%
PERA Aid	---	---	451,392	0.0%	4,516,097	0.1%	4,559,225	0.1%	4,921,047	0.1%	7.9%	-----
Police Aid	1,909,566	0.1%	2,652,907	0.1%	4,056,729	0.1%	5,311,731	0.1%	6,831,715	0.2%	28.6%	257.8%
All Other	158,323,670	4.8%	180,397,448	5.2%	195,828,028	5.5%	209,306,311	5.6%	212,844,298	5.2%	1.7%	34.4%
Total State Grants	976,540,117	29.7%	990,593,162	28.4%	1,144,461,648	32.1%	1,220,604,436	32.9%	1,297,709,863	31.9%	6.3%	32.9%
Local Units Grants	24,400,651	0.7%	31,250,086	0.9%	31,551,520	0.9%	36,324,133	1.0%	37,403,700	0.9%	3.0%	53.3%
Total Intergovernmental Revenues	1,404,667,824	42.7%	1,382,614,418	39.6%	1,477,755,756	41.4%	1,584,030,229	42.7%	1,737,833,909	42.7%	9.7%	23.7%
Charges for Services	262,061,195	8.0%	342,736,671	9.8%	315,932,687	8.9%	354,659,618	9.6%	375,101,759	9.2%	5.8%	43.1%
Fines and Forfeits	20,927,004	0.6%	22,992,324	0.7%	24,893,772	0.7%	27,057,529	0.7%	24,521,712	0.6%	-9.4%	17.2%
Interest Earnings	123,410,740	3.8%	164,477,943	4.7%	145,919,399	4.1%	65,144,053	1.8%	193,099,312	4.7%	196.4%	56.5%
All Other Revenues	161,280,473	4.9%	198,089,671	5.7%	162,738,107	4.6%	169,816,585	4.6%	178,351,352	4.4%	5.0%	10.6%
Total Revenues	3,287,486,961	100.0%	3,489,287,036	100.0%	3,568,186,236	100.0%	3,712,408,090	100.0%	4,070,848,406	100.0%	9.7%	23.8%
Other Financing Sources												
Borrowing												
Bonds Issued	55,286,541		140,329,774		187,983,870		154,189,290		137,989,777			
Other Long-term Debt	27,517,408		45,438,585		22,247,172		31,136,660		23,727,155			
Total Borrowing	82,803,949		185,768,359		210,231,042		185,325,950		161,716,932			
Other Sources	933,117		3,559,259		1,039,120		3,141,366		1,368,157			
Transfers From - Enterprise Funds	1,020,365		450,614		1,559,455		3,484,565		880,593			
- Governmental Funds	76,838,142		120,396,829		148,717,485		136,833,297		188,953,809			
Total Revenues and Other Sources	3,449,082,534		3,799,462,097		3,929,733,338		4,041,193,268		4,423,767,897			

Note: [*] The population estimates are provided by the State Demographer.

EXPENDITURES	1996		1997		1998		1999		2000		1999/2000 % Increase [Decrease]	5-Year Change
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
General Government - Current Expenditures	456,419,322	13.8%	482,388,917	13.7%	537,488,974	14.5%	540,152,167	13.7%	573,499,966	13.8%	6.2%	25.7%
- Capital Outlay	70,135,195	2.1%	105,435,493	3.0%	75,050,953	2.0%	53,035,079	1.3%	49,821,340	1.2%	-6.1%	-29.0%
Total General Government	526,554,517	15.9%	587,824,410	16.7%	612,539,927	16.6%	593,187,246	15.0%	623,321,306	15.0%	5.1%	18.4%
Public Safety - Sheriff	189,596,292	5.7%	247,322,267	7.0%	228,807,070	6.2%	244,968,235	6.2%	261,877,765	6.3%	6.9%	38.1%
- Corrections	215,090,412	6.5%	195,550,308	5.6%	255,228,573	6.9%	274,521,702	6.9%	291,838,005	7.0%	6.3%	35.7%
- All Other	78,184,423	2.4%	84,736,349	2.4%	94,824,208	2.6%	96,422,890	2.4%	98,957,175	2.4%	2.6%	26.6%
- Capital Outlay	29,651,217	0.9%	52,782,029	1.5%	64,423,361	1.7%	77,553,491	2.0%	85,939,292	2.1%	10.8%	189.8%
Total Public Safety	512,522,344	15.4%	580,390,953	16.5%	643,283,212	17.4%	693,466,318	17.5%	738,612,237	17.8%	6.5%	44.1%
Streets and Highways - Administration	27,424,200	0.8%	28,369,209	0.8%	29,087,322	0.8%	33,047,133	0.8%	35,342,827	0.9%	6.9%	28.9%
- Maintenance	210,257,880	6.3%	248,638,312	7.1%	226,340,683	6.1%	229,119,751	5.8%	242,288,557	5.8%	5.7%	15.2%
- Capital Outlay	359,177,634	10.8%	302,912,919	8.6%	305,369,052	8.3%	347,122,968	8.8%	408,950,057	9.9%	17.8%	13.9%
Total Streets and Highways	596,859,714	18.0%	579,920,440	16.5%	560,797,057	15.2%	609,289,852	15.4%	686,581,441	16.5%	12.7%	15.0%
Sanitation - Current Expenditures	51,787,608	1.6%	61,761,519	1.8%	61,172,389	1.7%	58,596,300	1.5%	65,109,731	1.6%	11.1%	25.7%
- Capital Outlay	658,030	0.0%	538,387	0.0%	365,633	0.0%	16,716,689	0.4%	12,575,192	0.3%	-24.8%	1811.0%
Total Sanitation	52,445,638	1.6%	62,299,906	1.8%	61,538,022	1.7%	75,312,989	1.9%	77,684,923	1.9%	3.1%	48.1%
Human Services - Income Maintenance	344,441,010	10.4%	323,124,968	9.2%	243,255,550	6.6%	403,645,773	10.2%	420,113,154	10.1%	4.1%	22.0%
- Social Services	526,675,556	15.9%	540,310,887	15.4%	612,098,523	16.6%	819,462,005	20.7%	871,888,927	21.0%	6.4%	65.5%
- All Other	261,803,418	7.9%	301,481,151	8.6%	339,680,261	9.2%	51,387,864	1.3%	52,208,365	1.3%	1.6%	-80.1%
- Capital Outlay	7,010,036	0.2%	6,939,512	0.2%	7,127,161	0.2%	16,228,889	0.4%	15,477,863	0.4%	-4.6%	120.8%
Total Human Services	1,139,930,020	34.4%	1,171,856,518	33.3%	1,202,161,495	32.5%	1,290,724,531	32.6%	1,359,688,309	32.8%	5.3%	19.3%
Health - Current Expenditures	125,930,244	3.8%	141,061,196	4.0%	156,248,888	4.2%	159,062,477	4.0%	181,735,767	4.4%	14.3%	44.3%
- Capital Outlay	7,149,355	0.2%	14,938,248	0.4%	6,559,082	0.2%	2,785,309	0.1%	2,613,795	0.1%	-6.2%	-63.4%
Total Health	133,079,599	4.0%	155,999,444	4.4%	162,807,970	4.4%	161,847,786	4.1%	184,349,562	4.4%	13.9%	38.5%
Culture and Recreation												
Libraries - Current Expenditures	55,141,172	1.7%	58,840,382	1.7%	61,344,058	1.7%	63,881,689	1.6%	71,112,819	1.7%	11.3%	29.0%
- Capital Outlay	7,686,480	0.2%	7,288,443	0.2%	7,890,497	0.2%	14,114,632	0.4%	14,798,105	0.4%	4.8%	92.5%
Parks and Recreation - Current Expenditures	34,938,680	1.1%	34,363,622	1.0%	37,917,313	1.0%	43,014,762	1.1%	41,041,345	1.0%	-4.6%	17.5%
- Capital Outlay	7,442,126	0.2%	7,163,498	0.2%	2,660,664	0.1%	6,443,199	0.2%	3,737,924	0.1%	-42.0%	-49.8%
Total Culture and Recreation	105,208,458	3.2%	107,655,945	3.1%	109,812,532	3.0%	127,454,282	3.2%	130,690,193	3.1%	2.5%	24.2%
Conservation of Natural Resources - Current Expenditures	54,789,030	1.7%	61,592,846	1.8%	65,810,314	1.8%	68,479,093	1.7%	63,670,708	1.5%	-7.0%	16.2%
- Capital Outlay	720,138	0.0%	309,772	0.0%	810,761	0.0%	3,353,698	0.1%	1,352,271	0.0%	-59.7%	87.8%
Total Conservation of Natural Resources	55,509,168	1.7%	61,902,618	1.8%	66,621,075	1.8%	71,832,791	1.8%	65,022,979	1.6%	-9.5%	17.1%
Economic Development - Current Expenditures	32,271,541	1.0%	31,375,190	0.9%	36,851,364	1.0%	39,195,052	1.0%	59,254,121	1.4%	51.2%	83.6%
- Capital Outlay	912,508	0.0%	7,419,503	0.2%	15,815,138	0.4%	5,274,370	0.1%	2,699,133	0.1%	-48.8%	195.8%
Total Economic Development	33,184,049	1.0%	38,794,693	1.1%	52,666,502	1.4%	44,469,422	1.1%	61,953,254	1.5%	39.3%	86.7%
All Other - Current Expenditures	18,761,662	0.6%	19,943,090	0.6%	20,231,885	0.5%	22,067,356	0.6%	23,766,000	0.6%	7.7%	26.7%
- Capital Outlay	2,543,205	0.1%	6,053,771	0.2%	5,252,085	0.1%	26,330,658	0.7%	24,968,314	0.6%	-5.2%	881.8%
Total All Other	21,304,867	0.6%	25,996,861	0.7%	25,483,970	0.7%	48,398,014	1.2%	48,734,314	1.2%	0.7%	128.7%
Debt Service - Principal Paid on Bonds	71,105,799	2.1%	70,956,888	2.0%	109,464,856	3.0%	167,070,050	4.2%	103,034,610	2.5%	-38.3%	44.9%
- Other Long-term Debt	19,270,201	0.6%	18,604,876	0.5%	19,218,512	0.5%	19,459,776	0.5%	21,116,592	0.5%	8.5%	9.6%
- Interest and Fiscal Charges	50,349,405	1.5%	51,949,255	1.5%	70,185,945	1.9%	51,617,724	1.3%	50,883,110	1.2%	-1.4%	1.1%
Total Current Expenditures	2,683,512,450	80.9%	2,860,860,213	81.4%	3,006,387,375	81.3%	3,147,024,249	79.6%	3,353,705,232	80.8%	6.6%	25.0%
Total Capital Outlay	493,085,924	14.9%	511,781,575	14.6%	491,324,387	13.3%	568,958,982	14.4%	622,933,286	15.0%	9.5%	26.3%
Total Debt Service	140,725,405	4.2%	141,511,019	4.0%	198,869,313	5.4%	238,147,550	6.0%	175,034,312	4.2%	-26.5%	24.4%
Total Expenditures	3,317,323,779	100.0%	3,514,152,807	100.0%	3,696,581,075	100.0%	3,954,130,781	100.0%	4,151,672,830	100.0%	5.0%	25.2%
Other Financing Uses												
Debt Redemption - Refunded Bonds	2,380,528		9,325,000		10,685,434		---		9,415,430			
Other Uses	46,435		14,710		26,634		---		---			
Transfers To - Enterprise Funds	2,249,881		1,910,522		1,772,064		4,569,614		5,011,702			
- Governmental Funds	76,838,142		120,396,829		148,717,485		136,833,297		188,953,809			
Total Expenditures and Other Uses	3,398,838,765		3,645,799,868		3,857,782,692		4,095,533,692		4,355,053,771			

*** Percent change is greater than 1,000%.

This page left blank intentionally

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2000 Census)	15,301	298,084	30,000	39,650	34,226	5,820	55,941
Net Taxable Tax Capacity	10,625,407	202,945,720	16,854,639	14,853,597	16,428,546	2,997,984	36,057,769
1999 Tax Levy (Payable 2000)	7,172,376	51,160,500	9,886,205	10,680,240	9,817,298	1,814,899	15,400,231
REVENUES							
Taxes	7,912,039	67,294,828	10,419,771	11,681,090	10,017,963	1,884,133	16,388,742
Special Assessments	---	---	531,428	1,314,754	466,635	130,123	686,321
Licenses and Permits	114,517	484,861	208,224	247,188	130,049	16,958	265,888
Intergovernmental Revenues							
Federal Grants							
Highways	402,216	2,850,732	---	---	---	---	1,318,296
Human Services	722,531	11,447,730	1,952,378	4,058,138	1,387,546	196,667	2,992,905
Disaster	4,001	48,741	229,433	3,998	5,233	5,475	7,737
All Other	718,494	4,666,882	464,865	630,991	146,000	65,445	168,471
Total Federal Grants	1,847,242	19,014,085	2,646,676	4,693,127	1,538,779	267,587	4,487,409
State Grants							
HACA	1,491,154	13,159,930	1,053,978	54,146	887,895	743,604	1,876,070
Manufactured Home HACA	12,572	303,461	29,293	60,814	40,948	2,536	41,744
Local Performance Aid	418	148	---	---	---	---	---
Attached Machinery Aid	---	90,099	---	---	---	---	65,317
Disparity Reduction Aid	12,312	---	5,205	461	8,939	103,263	84,849
Highways	3,728,990	10,110,691	3,265,804	4,741,322	2,861,014	3,310,946	8,134,135
Human Services	1,838,036	27,126,973	4,178,435	6,313,966	2,766,708	884,779	6,394,426
Criminal Justice Aid	---	1,893,015	---	256,289	153,824	---	330,839
PERA Aid	---	609,871	---	54,266	37,904	---	76,706
Police Aid	---	504,384	---	109,602	81,910	---	90,804
All Other	987,283	8,046,962	1,166,786	1,328,117	772,370	808,130	2,009,416
Total State Grants	8,070,765	61,845,534	9,699,501	12,918,983	7,611,512	5,853,258	19,104,306
Local Units Grants	22,955	4,786,008	---	4,620	110,331	2,710	---
Total Intergovernmental Revenues	9,940,962	85,645,627	12,346,177	17,616,730	9,260,622	6,123,555	23,591,715
Charges for Services	828,919	24,966,740	2,078,534	2,071,198	1,271,536	265,122	6,413,748
Fines and Forfeits	134,339	1,614,666	238,069	328,920	137,013	1,480	302,321
Interest Earnings	1,243,409	7,286,009	1,700,850	1,786,217	932,173	381,230	4,477,117
All Other Revenues	1,781,714	9,768,372	1,256,709	3,502,504	641,552	274,420	1,487,376
Total Revenues	21,955,899	197,061,103	28,779,762	38,548,601	22,857,543	9,077,021	53,613,228
Other Financing Sources							
Borrowing							
Bonds Issued	845,000	---	---	---	---	---	3,448,840
Other Long-term Debt	108,825	---	102,770	---	---	120,000	42,650
Total Borrowing	953,825	---	102,770	---	---	120,000	3,491,490
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	159,767	5,126,245	---	538,460	2,152,586	275,000	3,930,001
Total Revenues and Other Sources	23,069,491	202,187,348	28,882,532	39,087,061	25,010,129	9,472,021	61,034,719

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	3,401,857	29,648,911	4,360,203	4,257,550	3,681,424	831,754	5,138,606
	- Capital Outlay	---	1,376,834	---	6,601	---	---	1,627,333
	Total General Government	3,401,857	31,025,745	4,360,203	4,264,151	3,681,424	831,754	6,765,939
Public Safety	- Sheriff	1,373,060	16,945,064	2,322,351	2,879,672	1,776,941	484,775	1,988,051
	- Corrections	1,552,727	16,871,678	1,612,730	1,949,115	2,199,265	32,917	2,390,689
	- All Other	80,255	474,848	40,556	80,590	70,083	21,600	31,510
	- Capital Outlay	3,624,280	2,412,066	---	---	---	---	230,299
	Total Public Safety	6,630,322	36,703,656	3,975,637	4,909,377	4,046,289	539,292	4,640,549
Streets and Highways	- Administration	348,635	952,383	287,055	205,466	150,505	202,925	339,975
	- Maintenance	2,252,552	6,397,325	2,748,534	2,868,683	1,963,001	1,201,519	3,516,719
	- Construction	2,695,786	16,994,759	2,220,476	3,594,691	2,875,849	3,111,796	12,288,729
	- Other Capital Outlay	---	---	---	---	---	---	545,790
	Total Streets and Highways	5,296,973	24,344,467	5,256,065	6,668,840	4,989,355	4,516,240	16,691,213
Sanitation	- Current Expenditures	444,750	5,697,333	1,315,401	2,472,116	176,330	237,947	1,439,114
	- Capital Outlay	---	---	---	---	---	---	27,008
	Total Sanitation	444,750	5,697,333	1,315,401	2,472,116	176,330	237,947	1,466,122
Human Services	- Income Maintenance	1,105,510	16,969,203	1,915,492	3,346,613	2,121,698	424,180	2,864,400
	- Social Services	3,088,876	41,622,230	7,946,642	11,337,440	5,753,412	1,021,977	9,786,257
	- All Other	51,378	3,382,196	383,200	328,624	---	97,434	---
	- Capital Outlay	---	263,741	---	---	---	---	190,479
	Total Human Services	4,245,764	62,237,370	10,245,334	15,012,677	7,875,110	1,543,591	12,841,136
Health	- Current Expenditures	514,948	5,747,328	185,700	151,672	473,362	66,090	878,965
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	514,948	5,747,328	185,700	151,672	473,362	66,090	878,965
Culture and Recreation	- Current Expenditures	131,460	5,947,148	125,139	86,798	372,064	43,688	767,617
	- Capital Outlay	---	3,179,285	---	---	---	---	---
Parks and Recreation	- Current Expenditures	400,481	6,133,539	223,905	374,313	133,261	24,956	402,319
	- Capital Outlay	---	218,562	---	---	---	---	22,680
	Total Culture and Recreation	531,941	15,478,534	349,044	461,111	505,325	68,644	1,192,616
Conservation of Natural Resources	- Current Expenditures	1,605,695	728,613	708,978	1,106,660	227,511	269,514	864,963
	- Capital Outlay	---	---	---	---	---	---	2,614
	Total Conservation of Natural Resources	1,605,695	728,613	708,978	1,106,660	227,511	269,514	867,577
Economic Development	- Current Expenditures	54,096	6,207,640	368,224	330,079	90,181	16,220	156,721
	- Capital Outlay	---	66,163	---	---	---	---	---
	Total Economic Development	54,096	6,273,803	368,224	330,079	90,181	16,220	156,721
All Other	- Current Expenditures	---	163,712	378,652	951,974	---	145,126	---
	- Capital Outlay	---	---	---	---	23,260	---	---
	Total All Other	---	163,712	378,652	951,974	23,260	145,126	---
Debt Service	- Principal Paid on Bonds	230,000	4,320,000	120,000	335,000	455,000	15,000	1,215,000
	- Other Long-term Debt	10,593	1,694,267	136,963	19,475	520,192	---	262,102
	- Interest and Fiscal Charges	195,443	4,727,578	162,467	429,004	771,614	9,974	160,684
	Total Current Expenditures	16,406,280	163,889,151	24,922,762	32,727,365	19,189,038	5,122,622	30,565,906
	Total Capital Outlay	6,320,066	24,511,410	2,220,476	3,601,292	2,899,109	3,111,796	14,934,932
	Total Debt Service	436,036	10,741,845	419,430	783,479	1,746,806	24,974	1,637,786
	Total Expenditures	23,162,382	199,142,406	27,562,668	37,112,136	23,834,953	8,259,392	47,138,624
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	241,049	50,000	---	---	---	40,277
	- Governmental Funds	159,767	5,126,245	---	538,460	2,152,586	275,000	3,930,001
	Total Expenditures and Other Uses	23,322,149	204,509,700	27,612,668	37,650,596	25,987,539	8,534,392	51,108,902
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		9,722,283	27,985,940	6,814,123	8,697,973	5,439,600	2,175,198	25,713,376
Special Revenue Fund Unreserved Fund Balance		5,787,629	23,667,399	11,185,771	13,176,092	4,653,856	4,591,190	21,561,628
Total		15,509,912	51,653,339	17,999,894	21,874,065	10,093,456	6,766,388	47,275,004
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		94.5%	31.5%	72.2%	66.8%	52.6%	132.1%	154.7%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2000**

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2000 Census)	26,911	31,671	70,205	27,150	13,088	41,101	51,229
Net Taxable Tax Capacity	14,462,001	15,512,751	52,641,350	26,837,630	8,235,965	24,558,192	22,134,896
1999 Tax Levy (Payable 2000)	6,626,177	10,894,371	21,522,822	9,881,463	3,950,039	12,773,096	13,748,226
REVENUES							
Taxes	6,713,471	11,257,706	25,538,775	12,190,965	3,990,815	13,138,840	12,847,669
Special Assessments	530,757	256,311	81,016	---	345,138	423,465	610,247
Licenses and Permits	28,931	70,278	499,859	70,588	10,590	678,342	19,044
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	407,524	---	78,508	---
Human Services	1,370,202	1,723,387	1,632,302	1,923,118	355,308	1,234,627	3,254,036
Disaster	28,865	4,722	14,876	17,690	21,460	5,807	221,914
All Other	227,655	1,654,632	503,019	1,589,491	182,291	152,725	262,294
Total Federal Grants	1,626,722	3,382,741	2,150,197	3,937,823	559,059	1,471,667	3,738,244
State Grants							
HACA	1,223,886	1,631,329	4,334,432	1,271,184	1,082,545	2,615,652	1,406,712
Manufactured Home HACA	---	---	80,924	13,553	7,411	68,736	---
Local Performance Aid	---	---	---	5,419	---	---	143,542
Attached Machinery Aid	---	490,939	---	---	---	---	72,233
Disparity Reduction Aid	33,715	431,149	3,120	8,658	140,294	5,763	1,500,480
Highways	3,568,529	4,626,021	3,678,299	4,668,817	2,964,207	6,116,252	3,454,830
Human Services	2,428,803	4,335,947	4,593,889	4,082,976	1,439,672	3,731,070	7,052,692
Criminal Justice Aid	118,774	---	287,480	193,376	34,173	---	286,888
PERA Aid	39,317	54,504	90,840	51,886	22,734	30,170	61,294
Police Aid	49,224	---	292,269	107,936	41,783	---	---
All Other	1,016,659	1,619,711	2,334,901	2,575,740	213,046	2,007,608	1,074,607
Total State Grants	8,478,907	13,189,600	15,696,154	12,979,545	5,945,865	14,575,251	15,053,278
Local Units Grants	121,967	290,732	885,003	79,810	84,048	---	71,964
Total Intergovernmental Revenues	10,227,596	16,863,073	18,731,354	16,997,178	6,588,972	16,046,918	18,863,486
Charges for Services	2,139,557	1,854,005	6,227,858	2,685,997	541,495	3,013,099	1,459,685
Fines and Forfeits	62,144	282,487	387,841	139,078	---	331,562	228,059
Interest Earnings	720,019	537,343	6,031,451	1,336,186	800,049	1,245,109	883,897
All Other Revenues	916,219	2,230,500	1,050,808	3,179,163	626,632	620,559	1,022,580
Total Revenues	21,338,694	33,351,703	58,548,962	36,599,155	12,903,691	35,497,894	35,934,667
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	1,525,000	---	---	465,000
Other Long-term Debt	78,289	105,754	---	---	---	---	---
Total Borrowing	78,289	105,754	---	1,525,000	---	---	465,000
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	458,468	---	9,859,475	796,319	29,027	1,667,576	---
Total Revenues and Other Sources	21,875,451	33,457,457	68,408,437	38,920,474	12,932,718	37,165,470	36,399,667

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	2,549,084	5,040,952	12,196,871	4,469,586	1,986,849	5,197,486	4,123,635
	- Capital Outlay	---	---	---	---	---	924,239	---
	Total General Government	2,549,084	5,040,952	12,196,871	4,469,586	1,986,849	6,121,725	4,123,635
Public Safety	- Sheriff	1,118,598	2,315,845	8,647,155	2,423,517	815,661	2,426,749	2,880,188
	- Corrections	1,887,817	2,060,198	920,406	1,588,014	390,825	2,160,017	2,290,004
	- All Other	72,378	57,590	277,789	96,447	54,232	96,031	84,142
	- Capital Outlay	---	17,708	---	---	---	153,001	55,523
	Total Public Safety	3,078,793	4,451,341	9,845,350	4,107,978	1,260,718	4,835,798	5,309,857
Streets and Highways	- Administration	171,689	391,284	244,315	465,666	154,971	704,359	332,344
	- Maintenance	1,707,035	2,832,986	3,095,187	2,849,096	1,534,301	4,413,426	2,448,021
	- Construction	2,440,927	5,369,374	6,076,707	3,986,066	2,536,590	7,494,867	2,644,097
	- Other Capital Outlay	---	---	---	---	---	349,195	---
	Total Streets and Highways	4,319,651	8,593,644	9,416,209	7,300,828	4,225,862	12,961,847	5,424,462
Sanitation	- Current Expenditures	877,962	913,703	---	2,014,464	385,572	937,903	1,526
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	877,962	913,703	---	2,014,464	385,572	937,903	1,526
Human Services	- Income Maintenance	1,624,447	2,131,174	2,007,984	1,966,033	857,205	1,635,411	2,420,051
	- Social Services	4,385,040	6,851,466	13,115,800	6,264,070	2,595,608	7,133,682	13,942,102
	- All Other	351,853	---	---	1,239,114	---	---	---
	- Capital Outlay	---	---	---	273,793	---	---	---
	Total Human Services	6,361,340	8,982,640	15,123,784	9,743,010	3,452,813	8,769,093	16,362,153
Health	- Current Expenditures	1,185,003	1,462,253	1,635,440	1,575,604	92,744	1,766,290	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,185,003	1,462,253	1,635,440	1,575,604	92,744	1,766,290	---
Culture and Recreation	- Current Expenditures	57,441	77,591	1,214,166	---	224,916	284,697	183,363
	- Capital Outlay	---	---	---	420,359	---	---	---
Parks and Recreation	- Current Expenditures	386,089	269,485	572,561	10,000	68,987	179,321	205,139
	- Capital Outlay	---	---	---	---	---	27,761	---
	Total Culture and Recreation	443,530	347,076	1,786,727	430,359	293,903	491,779	388,502
Conservation of Natural Resources	- Current Expenditures	574,302	811,802	577,966	2,706,029	583,328	647,659	879,378
	- Capital Outlay	---	---	---	1,204,893	---	4,440	---
	Total Conservation of Natural Resources	574,302	811,802	577,966	3,910,922	583,328	652,099	879,378
Economic Development	- Current Expenditures	16,967	1,116,914	5,090	326,873	28,289	527,278	403,697
	- Capital Outlay	---	---	---	---	---	57,143	---
	Total Economic Development	16,967	1,116,914	5,090	326,873	28,289	584,421	403,697
All Other	- Current Expenditures	53,814	---	---	---	72,270	1,162,096	206,683
	- Capital Outlay	---	105,754	2,071,939	---	---	---	---
	Total All Other	53,814	105,754	2,071,939	---	72,270	1,162,096	206,683
Debt Service	- Principal Paid on Bonds	390,000	265,000	640,000	285,000	---	1,200,000	319,332
	- Other Long-term Debt	91,382	182,560	16,972	556,287	---	---	22,545
	- Interest and Fiscal Charges	238,336	209,190	1,518,919	37,732	---	519,456	272,233
	Total Current Expenditures	17,019,519	26,333,243	44,510,730	27,994,513	9,845,758	29,272,405	30,400,273
	Total Capital Outlay	2,440,927	5,492,836	8,148,646	5,885,111	2,536,590	9,010,646	2,699,620
	Total Debt Service	719,718	656,750	2,175,891	879,019	---	1,719,456	614,110
	Total Expenditures	20,180,164	32,482,829	54,835,267	34,758,643	12,382,348	40,002,507	33,714,003
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	20,000	---	---	---	---	---	365,277
	- Governmental Funds	458,468	---	9,859,475	796,319	29,027	1,667,576	---
	Total Expenditures and Other Uses	20,658,632	32,482,829	64,694,742	35,554,962	12,411,375	41,670,083	34,079,280
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		2,809,048	5,349,462	22,655,598	8,647,628	4,631,419	5,511,430	4,582,120
Special Revenue Fund Unreserved Fund Balance		6,767,719	2,751,214	17,313,788	6,073,737	7,368,419	2,518,484	4,777,876
Total		9,576,767	8,100,676	39,969,386	14,721,365	11,999,838	8,029,914	9,359,996
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		56.3%	30.8%	89.8%	52.6%	121.9%	27.4%	30.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2000 Census)	8,423	5,168	12,167	55,099	355,904	17,731	32,821
Net Taxable Tax Capacity	6,138,566	7,314,488	8,757,914	50,109,266	302,859,794	9,338,524	23,508,597
1999 Tax Levy (Payable 2000)	4,248,856	3,411,190	4,364,453	15,252,294	72,563,929	4,106,223	9,588,213
REVENUES							
Taxes	4,365,261	5,130,222	4,471,037	16,055,450	84,850,285	4,257,309	9,801,561
Special Assessments	413,961	---	377,218	31,783	---	163,862	116,390
Licenses and Permits	9,087	86,338	6,369	1,110,700	712,260	71,153	337,370
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	---	5,365,917	---	---
Human Services	973,908	131,337	564,341	2,856,434	11,564,716	686,959	1,381,305
Disaster	34,750	1,014,917	4,000	9,231	59,756	40,592	2,017
All Other	156,312	947,143	111,784	342,904	4,855,289	75,966	301,564
Total Federal Grants	1,164,970	2,093,397	680,125	3,208,569	21,845,678	803,517	1,684,886
State Grants							
HACA	222,950	817,960	982,938	2,064,433	12,556,016	1,412,889	1,906,678
Manufactured Home HACA	5,089	3,124	1,246	41,331	222,993	---	26,059
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	52,568	375,772	---	---
Disparity Reduction Aid	57,988	3,706	61,775	18,365	2,536	219,515	7,861
Highways	1,289,580	1,511,388	2,640,767	4,154,133	8,108,701	2,961,398	4,388,084
Human Services	1,226,383	559,706	1,417,104	6,617,940	13,028,055	1,045,457	2,577,982
Criminal Justice Aid	38,880	---	51,700	338,280	1,899,926	---	---
PERA Aid	17,744	33,702	17,411	123,748	334,709	30,670	---
Police Aid	27,582	---	22,884	145,190	419,178	---	---
All Other	444,574	593,880	297,258	1,321,079	11,263,720	504,556	1,255,554
Total State Grants	3,330,770	3,523,466	5,493,083	14,877,067	48,211,606	6,174,485	10,162,218
Local Units Grants	7,245	811	---	457,477	8,152,191	162,133	---
Total Intergovernmental Revenues	4,502,985	5,617,674	6,173,208	18,543,113	78,209,475	7,140,135	11,847,104
Charges for Services	629,260	1,613,919	663,690	2,615,943	35,799,446	1,971,612	3,361,792
Fines and Forfeits	52,947	59,127	49,227	243,535	1,349,451	39,881	162,235
Interest Earnings	626,357	645,969	501,049	1,687,799	14,290,932	270,125	769,767
All Other Revenues	941,269	981,714	378,473	1,554,705	5,487,454	741,831	1,044,529
Total Revenues	11,541,127	14,134,963	12,620,271	41,843,028	220,699,303	14,655,908	27,440,748
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	362,024	---	---	---	---
Other Long-term Debt	---	157,810	---	1,462,269	---	---	6,549
Total Borrowing	---	157,810	362,024	1,462,269	---	---	6,549
Other Sources	---	13,339	---	---	77,480	---	---
Transfers From - Enterprise Funds	---	---	---	158,710	---	---	---
- Governmental Funds	206,678	1,574,170	352,668	545,588	34,068,037	324,983	1,014,693
Total Revenues and Other Sources	11,747,805	15,880,282	13,334,963	44,009,595	254,844,820	14,980,891	28,461,990

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	1,363,879	2,019,398	1,623,153	7,917,141	41,257,671	2,032,609	4,089,893
	- Capital Outlay	---	3,554	---	---	3,174,005	---	30,474
	Total General Government	1,363,879	2,022,952	1,623,153	7,917,141	44,431,676	2,032,609	4,120,367
Public Safety	- Sheriff	756,754	1,158,546	663,775	5,285,466	12,210,783	1,764,091	2,069,638
	- Corrections	619,327	111,450	376,190	402,643	12,955,187	222,809	1,780,884
	- All Other	49,014	1,411,836	20,029	320,161	456,204	50,414	31,917
	- Capital Outlay	---	---	---	---	---	---	51,990
	Total Public Safety	1,425,095	2,681,832	1,059,994	6,008,270	25,622,174	2,037,314	3,934,429
Streets and Highways	- Administration	285,023	179,258	212,840	465,161	398,722	270,126	266,369
	- Maintenance	1,229,262	1,679,099	1,603,828	3,013,317	4,833,073	1,431,888	3,018,412
	- Construction	733,353	718,116	2,052,993	4,816,700	27,286,478	1,722,184	3,205,045
	- Other Capital Outlay	---	---	---	---	198,023	---	---
	Total Streets and Highways	2,247,638	2,576,473	3,869,661	8,295,178	32,716,296	3,424,198	6,489,826
Sanitation	- Current Expenditures	587,089	871,060	202,122	---	3,935,140	860,508	1,522
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	587,089	871,060	202,122	---	3,935,140	860,508	1,522
Human Services	- Income Maintenance	1,257,915	237,807	869,130	4,767,762	25,994,703	573,486	1,376,578
	- Social Services	1,962,494	982,364	3,020,845	9,375,638	40,108,122	2,140,877	5,732,645
	- All Other	144,270	---	---	---	---	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	3,364,679	1,220,171	3,889,975	14,143,400	66,102,825	2,714,363	7,109,223
Health	- Current Expenditures	21,200	242,409	96,176	1,534,789	8,349,039	615,536	2,182,629
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	21,200	242,409	96,176	1,534,789	8,349,039	615,536	2,182,629
Culture and Recreation	- Current Expenditures	58,874	82,895	46,636	296,955	8,442,938	47,615	701,365
	- Capital Outlay	---	---	---	---	1,111,710	---	15,171
Parks and Recreation	- Current Expenditures	176,401	1,135,274	209,760	130,708	6,045,434	210,391	458,872
	- Capital Outlay	---	108,906	---	---	---	---	---
	Total Culture and Recreation	235,275	1,327,075	256,396	427,663	15,600,082	258,006	1,175,408
Conservation of Natural Resources	- Current Expenditures	765,715	238,351	736,212	1,209,527	1,355,968	377,074	627,889
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	765,715	238,351	736,212	1,209,527	1,355,968	377,074	627,889
Economic Development	- Current Expenditures	62,895	558,661	39,455	108,502	6,064,370	92,173	44,823
	- Capital Outlay	---	3,010	---	2,271,375	---	---	---
	Total Economic Development	62,895	561,671	39,455	2,379,877	6,064,370	92,173	44,823
All Other	- Current Expenditures	291,738	92,345	311,335	597,263	---	196,151	494,924
	- Capital Outlay	---	63,553	320,054	---	989,937	---	---
	Total All Other	291,738	155,898	631,389	597,263	989,937	196,151	494,924
Debt Service	- Principal Paid on Bonds	20,000	367,500	280,000	335,000	35,750,000	215,000	701,250
	- Other Long-term Debt	4,920	247,770	---	369,893	115,104	283,526	192,797
	- Interest and Fiscal Charges	23,065	707,440	260,895	428,230	3,006,734	163,596	431,717
	Total Current Expenditures	9,631,850	11,000,753	10,031,486	35,425,033	172,407,354	10,885,748	22,878,360
	Total Capital Outlay	733,353	897,139	2,373,047	7,088,075	32,760,153	1,722,184	3,302,680
	Total Debt Service	47,985	1,322,710	540,895	1,133,123	38,871,838	662,122	1,325,764
	Total Expenditures	10,413,188	13,220,602	12,945,428	43,646,231	244,039,345	13,270,054	27,506,804
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	62,000	---	62,037	---	---	410,757	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	206,678	1,574,170	352,668	545,588	34,068,037	324,983	1,014,693
	Total Expenditures and Other Uses	10,681,866	14,794,772	13,360,133	44,191,819	278,107,382	14,005,794	28,521,497
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	2,058,480	4,746,405	4,027,256	8,880,006	51,458,644	2,197,590	4,069,013
	Special Revenue Fund Unreserved Fund Balance	5,685,352	4,168,845	1,548,267	5,392,950	46,881,952	3,360,185	2,091,977
	Total	7,743,832	8,915,250	5,575,523	14,272,956	98,340,596	5,557,775	6,160,990
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		80.4%	81.0%	55.6%	40.3%	57.0%	51.1%	26.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2000 Census)	16,181	21,122	32,584	44,127	6,289	1,116,200	19,718
Net Taxable Tax Capacity	10,946,894	9,671,881	17,115,785	41,585,884	4,498,066	1,083,711,601	8,672,885
1999 Tax Levy (Payable 2000)	4,507,789	4,406,878	7,290,791	17,042,388	2,323,986	377,056,734	3,955,419
REVENUES							
Taxes	4,607,000	4,447,293	7,495,787	17,441,468	2,396,011	414,711,434	4,016,328
Special Assessments	441,805	---	850,063	1,271	240,167	---	---
Licenses and Permits	1,318	49,694	27,627	407,731	258	2,498,677	36,307
Intergovernmental Revenues							
Federal Grants							
Highways	---	28,763	---	111,280	---	6,001,459	---
Human Services	---	626,072	1,666,502	1,327,301	237,400	101,861,697	659,747
Disaster	13,238	253,882	157,963	13,684	1,893	---	88,411
All Other	---	114,180	304,926	316,321	36,873	37,252,605	135,134
Total Federal Grants	13,238	1,022,897	2,129,391	1,768,586	276,166	145,115,761	883,292
State Grants							
HACA	854,052	1,122,413	1,805,847	975,017	673,292	38,662,592	1,231,263
Manufactured Home HACA	---	---	---	22,871	3,152	53,243	---
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	84,495	249,521	67,039	34,659	7,191	---	160,645
Highways	4,052,560	6,709,066	4,294,988	4,988,979	1,557,065	24,137,121	2,770,922
Human Services	50,977	1,164,950	3,645,172	3,145,690	839,398	64,419,279	1,564,229
Criminal Justice Aid	72,603	78,062	162,903	252,262	30,841	---	79,005
PERA Aid	13,448	26,020	44,126	75,287	15,868	---	23,805
Police Aid	43,857	---	---	159,624	---	---	---
All Other	329,644	612,460	1,101,730	1,767,241	407,870	71,678,864	727,332
Total State Grants	5,501,636	9,962,492	11,121,805	11,421,630	3,534,677	198,951,099	6,557,201
Local Units Grants	1,000	12,081	---	---	---	4,690,636	4,628
Total Intergovernmental Revenues	5,515,874	10,997,470	13,251,196	13,190,216	3,810,843	348,757,496	7,445,121
Charges for Services	521,735	1,957,993	2,008,217	3,685,419	1,022,385	103,882,046	1,774,173
Fines and Forfeits	90,465	110,321	346,082	270,470	---	2,203,150	96,298
Interest Earnings	461,424	524,261	1,120,083	273,181	117,390	53,599,107	544,323
All Other Revenues	1,195,121	437,378	623,507	1,923,355	351,307	44,774,544	285,663
Total Revenues	12,834,742	18,524,410	25,722,562	37,193,111	7,938,361	970,426,454	14,198,213
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	75,000,000	---
Other Long-term Debt	1,200,061	47,931	---	---	---	2,000,000	---
Total Borrowing	1,200,061	47,931	---	---	---	77,000,000	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	379,076	---
- Governmental Funds	93,750	923,678	15,353	898,419	261,097	79,018,701	---
Total Revenues and Other Sources	14,128,553	19,496,019	25,737,915	38,091,530	8,199,458	1,126,824,231	14,198,213

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	1,687,750	2,148,546	3,324,993	5,922,822	1,116,981	91,615,914	2,303,880
	- Capital Outlay	---	276,840	152,408	---	---	33,431,704	---
	Total General Government	1,687,750	2,425,386	3,477,401	5,922,822	1,116,981	125,047,618	2,303,880
Public Safety	- Sheriff	996,721	1,010,744	1,462,338	2,868,959	617,415	31,159,466	1,060,032
	- Corrections	422,796	851,653	1,122,191	3,849,052	134,772	103,596,881	673,936
	- All Other	94,815	67,096	41,874	180,166	4,415	78,603,566	72,999
	- Capital Outlay	---	---	50,817	45,423	---	53,595,590	---
	Total Public Safety	1,514,332	1,929,493	2,677,220	6,943,600	756,602	266,955,503	1,806,967
Streets and Highways	- Administration	203,787	316,515	187,968	259,241	261,757	288,726	138,174
	- Maintenance	3,620,864	2,506,547	2,367,535	2,304,279	1,159,340	20,671,608	2,312,219
	- Construction	3,098,324	6,556,277	3,253,296	7,413,026	714,322	28,724,680	1,607,077
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	6,922,975	9,379,339	5,808,799	9,976,546	2,135,419	49,685,014	4,057,470
Sanitation	- Current Expenditures	112,219	539,014	359,193	741,287	385,821	---	699,163
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	112,219	539,014	359,193	741,287	385,821	---	699,163
Human Services	- Income Maintenance	---	649,783	1,572,308	1,512,962	434,069	224,982,596	567,366
	- Social Services	---	2,401,671	7,491,242	6,641,061	1,623,372	200,867,582	2,963,775
	- All Other	1,129,430	---	196,385	---	---	---	---
	- Capital Outlay	---	---	---	---	---	14,000,373	---
	Total Human Services	1,129,430	3,051,454	9,259,935	8,154,023	2,057,441	439,850,551	3,531,141
Health	- Current Expenditures	---	1,068,545	1,117,747	2,978,207	623,758	55,544,500	1,287,320
	- Capital Outlay	---	---	9,885	95,805	---	2,374,664	---
	Total Health	---	1,068,545	1,127,632	3,074,012	623,758	57,919,164	1,287,320
Culture and Recreation	- Current Expenditures	166,868	125,000	172,000	252,521	38,901	26,151,345	50,174
	- Capital Outlay	---	---	---	---	---	9,990,912	---
Parks and Recreation	- Current Expenditures	345,284	84,563	100,234	278,875	21,913	---	120,640
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	512,152	209,563	272,234	531,396	60,814	36,142,257	170,814
Conservation of Natural Resources	- Current Expenditures	870,139	443,874	1,300,032	302,692	550,356	---	304,678
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	870,139	443,874	1,300,032	302,692	550,356	---	304,678
Economic Development	- Current Expenditures	178,899	31,976	105,702	494,662	25,000	13,390,844	47,518
	- Capital Outlay	---	---	---	---	---	47,233	---
	Total Economic Development	178,899	31,976	105,702	494,662	25,000	13,438,077	47,518
All Other	- Current Expenditures	593,814	367,557	416,136	---	59,259	---	162,963
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	593,814	367,557	416,136	---	59,259	---	162,963
Debt Service	- Principal Paid on Bonds	355,000	115,000	250,000	1,256,193	95,000	21,945,000	---
	- Other Long-term Debt	2,350	25,001	---	529,977	2,647	2,150,000	---
	- Interest and Fiscal Charges	156,022	32,013	297,342	1,227,246	32,436	10,362,890	---
	Total Current Expenditures	10,423,386	12,613,084	21,337,878	28,586,786	7,057,129	846,873,028	12,764,837
	Total Capital Outlay	3,098,324	6,833,117	3,466,406	7,554,254	714,322	142,165,156	1,607,077
	Total Debt Service	513,372	172,014	547,342	3,013,416	130,083	34,457,890	---
	Total Expenditures	14,035,082	19,618,215	25,351,626	39,154,456	7,901,534	1,023,496,074	14,371,914
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	1,214,000	---
	- Governmental Funds	93,750	923,678	15,353	898,419	261,097	79,018,701	---
	Total Expenditures and Other Uses	14,128,832	20,541,893	25,366,979	40,052,875	8,162,631	1,103,728,775	14,371,914
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		2,232,262	3,220,142	6,368,597	(423,076)	1,029,568	96,311,938	4,189,239
Special Revenue Fund Unreserved Fund Balance		1,653,416	4,315,325	10,090,166	5,407,901	1,317,889	130,668,530	2,941,500
Total		3,885,678	7,535,467	16,458,763	4,984,825	2,347,457	226,980,468	7,130,739
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		37.3%	59.7%	77.1%	17.4%	33.3%	26.8%	55.9%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2000**

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSON</i>
Population (2000 Census)	18,376	31,287	43,992	11,268	14,996	41,203	5,285
Net Taxable Tax Capacity	13,805,362	14,753,215	34,485,867	9,989,190	5,496,409	25,030,344	6,855,720
1999 Tax Levy (Payable 2000)	4,870,793	7,846,171	17,925,592	4,940,915	4,130,775	13,840,414	2,032,346
REVENUES							
Taxes	5,317,482	8,068,463	19,722,047	4,932,838	4,754,848	14,009,866	2,185,838
Special Assessments	---	---	697,991	392,127	145,181	1,223,676	115,150
Licenses and Permits	162,591	422,423	44,861	8,682	55,112	142,700	2,650
Intergovernmental Revenues							
Federal Grants							
Highways	402,000	---	---	---	---	---	216,000
Human Services	971,808	1,114,881	1,838,809	746,769	529,881	2,198,029	189,627
Disaster	3,995	5,206	164,220	6,179	4,000	6,490	54,134
All Other	331,679	404,506	799,952	16,500	124,884	293,027	507,155
Total Federal Grants	1,709,482	1,524,593	2,802,981	769,448	658,765	2,497,546	966,916
State Grants							
HACA	831,170	2,077,195	2,053,512	917,831	1,208,600	2,520,980	415,276
Manufactured Home HACA	13,069	120,693	36,778	1,711	39,308	36,059	2,461
Local Performance Aid	---	---	5,185	---	---	---	---
Attached Machinery Aid	---	---	409,373	---	---	---	---
Disparity Reduction Aid	---	47,659	188,645	64,276	5,084	24,169	5,278
Highways	2,366,780	2,515,504	4,101,731	3,396,368	2,084,229	3,446,182	3,225,035
Human Services	2,109,124	4,310,018	6,488,643	1,301,808	1,366,526	5,124,704	399,676
Criminal Justice Aid	---	151,315	---	47,346	85,474	224,695	23,294
PERA Aid	---	37,531	82,819	18,227	21,501	73,608	13,153
Police Aid	---	82,093	---	25,635	35,764	141,659	22,290
All Other	892,998	1,162,724	3,193,255	332,464	423,021	1,486,408	654,739
Total State Grants	6,213,141	10,504,732	16,559,941	6,105,666	5,269,507	13,078,464	4,761,202
Local Units Grants	---	16,233	145,925	32,000	11,800	51,467	43,957
Total Intergovernmental Revenues	7,922,623	12,045,558	19,508,847	6,907,114	5,940,072	15,627,477	5,772,075
Charges for Services	708,372	1,068,789	4,162,005	627,748	1,309,803	6,033,700	481,514
Fines and Forfeits	108,554	277,725	259,148	90,255	185,994	12,729	37,622
Interest Earnings	619,543	857,144	2,270,258	486,440	364,483	2,244,373	492,807
All Other Revenues	1,347,547	1,786,949	3,299,750	303,355	1,061,157	1,662,576	397,181
Total Revenues	16,186,712	24,527,051	49,964,907	13,748,559	13,816,650	40,957,097	9,484,837
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	11,388,293	---
Other Long-term Debt	77,274	144,788	---	---	---	6,245,642	---
Total Borrowing	77,274	144,788	---	---	---	17,633,935	---
Other Sources	---	---	80,009	---	107,780	360,000	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	3,107	4,261,917	---	391,866	8,551,566	90,000
Total Revenues and Other Sources	16,263,986	24,674,946	54,306,833	13,748,559	14,316,296	67,502,598	9,574,837

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	2,860,862	4,042,054	5,817,391	1,440,320	2,290,852	3,917,512	1,239,771
	- Capital Outlay	---	---	630,697	---	1,086,570	192,864	---
	Total General Government	2,860,862	4,042,054	6,448,088	1,440,320	3,377,422	4,110,376	1,239,771
Public Safety	- Sheriff	1,328,834	3,266,631	2,777,562	594,055	1,409,694	3,160,591	515,393
	- Corrections	885,490	383,045	2,889,217	655,045	257,192	3,290,207	191,233
	- All Other	48,613	74,682	223,007	50,280	53,968	155,757	1,006,026
	- Capital Outlay	---	---	1,855,171	---	---	8,617,035	---
	Total Public Safety	2,262,937	3,724,358	7,744,957	1,299,380	1,720,854	15,223,590	1,712,652
Streets and Highways	- Administration	317,261	238,060	384,920	158,578	181,676	480,704	327,237
	- Maintenance	2,823,628	1,281,521	8,262,298	2,075,025	1,313,216	2,420,855	1,382,912
	- Construction	1,616,080	2,115,889	3,229,714	2,302,290	2,050,848	3,148,140	2,648,660
	- Other Capital Outlay	---	---	498,801	---	---	242,340	---
	Total Streets and Highways	4,756,969	3,635,470	12,375,733	4,535,893	3,545,740	6,292,039	4,358,809
Sanitation	- Current Expenditures	---	526,069	1,255,389	75,435	76,505	1,907,668	97,524
	- Capital Outlay	---	---	---	---	---	11,832,250	---
	Total Sanitation	---	526,069	1,255,389	75,435	76,505	13,739,918	97,524
Human Services	- Income Maintenance	924,875	1,762,006	2,920,663	676,853	915,033	2,119,934	295,805
	- Social Services	4,069,176	7,772,994	11,929,669	3,079,291	2,854,477	10,422,653	698,457
	- All Other	425,181	---	---	---	---	---	11,646
	- Capital Outlay	---	---	---	---	---	7,498	---
	Total Human Services	5,419,232	9,535,000	14,850,332	3,756,144	3,769,510	12,550,085	1,005,908
Health	- Current Expenditures	75,511	941,113	1,214,383	143,134	1,265,749	1,460,997	36,335
	- Capital Outlay	---	---	41,764	---	---	7,834	---
	Total Health	75,511	941,113	1,256,147	143,134	1,265,749	1,468,831	36,335
Culture and Recreation	- Current Expenditures	111,257	209,585	---	111,206	94,312	293,358	47,359
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	141,562	170,259	660,235	213,337	---	252,938	65,523
	- Capital Outlay	---	---	250,000	---	---	142,558	---
	Total Culture and Recreation	252,819	379,844	910,235	324,543	94,312	688,854	112,882
Conservation of Natural Resources	- Current Expenditures	1,240,735	221,563	1,724,326	704,084	178,474	733,790	390,742
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	1,240,735	221,563	1,724,326	704,084	178,474	733,790	390,742
Economic Development	- Current Expenditures	19,100	437,914	374,912	50,230	22,432	219,705	31,750
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	19,100	437,914	374,912	50,230	22,432	219,705	31,750
All Other	- Current Expenditures	100,923	282,842	869,084	702,701	153,565	816,449	107,289
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	100,923	282,842	869,084	702,701	153,565	816,449	107,289
Debt Service	- Principal Paid on Bonds	---	520,000	345,000	145,000	205,000	255,000	---
	- Other Long-term Debt	36,810	47,605	641,718	---	141,428	1,334,230	---
	- Interest and Fiscal Charges	5,406	817,198	251,273	42,932	375,297	2,211,552	350
	Total Current Expenditures	15,373,008	21,610,338	41,303,056	10,729,574	11,067,145	31,653,118	6,445,002
	Total Capital Outlay	1,616,080	2,115,889	6,506,147	2,302,290	3,137,418	24,190,519	2,648,660
	Total Debt Service	42,216	1,384,803	1,237,991	187,932	721,725	3,800,782	350
	Total Expenditures	17,031,304	25,111,030	49,047,194	13,219,796	14,926,288	59,644,419	9,094,012
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	2,515,387	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	80,000	---	---	---	---	---	60,000
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	3,107	4,261,917	---	391,866	8,551,566	90,000
	Total Expenditures and Other Uses	17,111,304	25,114,137	53,309,111	13,219,796	15,318,154	70,711,372	9,244,012
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	3,124,487	3,895,690	8,696,653	4,814,702	1,525,730	2,184,941	2,374,709
	Special Revenue Fund Unreserved Fund Balance	3,491,403	1,628,797	14,444,145	2,245,633	1,817,205	13,839,361	2,730,171
	Total	6,615,890	5,524,487	23,140,798	7,060,335	3,342,935	16,024,302	5,104,880
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		43.0%	25.6%	56.0%	65.8%	30.2%	50.6%	79.2%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<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 (2000 Census)	14,355	8,067	11,058	4,522	25,426	6,429	25,425
Net Taxable Tax Capacity	7,228,236	5,061,701	6,140,586	2,237,202	14,918,856	4,693,931	15,838,814
1999 Tax Levy (Payable 2000)	2,676,846	2,248,941	4,053,039	1,421,542	6,590,782	2,640,526	6,304,732
REVENUES							
Taxes	3,306,709	2,368,502	5,848,828	1,844,674	6,864,290	2,674,586	6,385,273
Special Assessments	387,473	234,170	---	435,960	229,242	168,971	456,857
Licenses and Permits	18,160	5,084	27,539	53,962	101,259	5,703	22,510
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	721,372	335,626	---	---	---
Human Services	819,681	203,098	491,529	80,032	790,020	---	---
Disaster	800	46,111	108,454	4,000	4,000	102,547	4,725
All Other	720,650	69,737	1,195,386	494,099	234,462	77,094	85,596
Total Federal Grants	1,541,131	318,946	2,516,741	913,757	1,028,482	179,641	90,321
State Grants							
HACA	76,785	691,653	1,244,244	403,089	1,843,039	683,596	1,070,900
Manufactured Home HACA	---	1,381	3,906	25,051	15,396	1,911	8,521
Local Performance Aid	---	---	16,053	---	---	---	---
Attached Machinery Aid	487,627	---	---	---	---	---	---
Disparity Reduction Aid	214,170	59,262	191,617	11,660	98,644	43,804	31,872
Highways	3,043,635	2,249,904	1,691,817	2,459,049	3,676,260	1,423,661	2,554,591
Human Services	1,854,847	833,421	1,615,433	221,502	2,387,743	---	81,397
Criminal Justice Aid	---	35,963	44,724	20,602	102,806	20,847	118,442
PERA Aid	28,034	12,441	24,475	12,302	28,707	4,714	30,970
Police Aid	---	27,346	57,183	20,293	69,485	13,979	46,115
All Other	1,071,419	187,842	752,226	277,287	576,834	306,568	508,877
Total State Grants	6,776,517	4,099,213	5,641,678	3,450,835	8,798,914	2,499,080	4,451,685
Local Units Grants	---	7,400	5,924	---	60	23,214	16,539
Total Intergovernmental Revenues	8,317,648	4,425,559	8,164,343	4,364,592	9,827,456	2,701,935	4,558,545
Charges for Services	984,972	220,474	823,622	214,508	1,808,841	209,479	478,841
Fines and Forfeits	53,052	10,955	71,611	30,611	173,421	18,893	97,550
Interest Earnings	894,811	428,675	1,143,188	329,100	674,786	351,238	601,330
All Other Revenues	2,816,986	262,925	1,314,943	354,692	599,165	495,930	1,309,707
Total Revenues	16,779,811	7,956,344	17,394,074	7,628,099	20,278,460	6,626,735	13,910,613
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	771,990	2,078,143	---
Other Long-term Debt	---	---	124,475	---	104,297	22,082	---
Total Borrowing	---	---	124,475	---	876,287	2,100,225	---
Other Sources	30,792	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	2,692,135	118,359	419,243	1,650,000	1,372,171	33,321	113,961
Total Revenues and Other Sources	19,502,738	8,074,703	17,937,792	9,278,099	22,526,918	8,760,281	14,024,574

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	2,622,786	957,899	2,879,510	1,151,059	3,012,329	930,371	2,137,494
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	2,622,786	957,899	2,879,510	1,151,059	3,012,329	930,371	2,137,494
Public Safety	- Sheriff	1,349,813	508,424	2,282,176	569,293	1,110,079	1,663,699	1,796,571
	- Corrections	280,628	43,231	79,132	6,034	830,008	45,379	307,780
	- All Other	15,929	14,764	642,319	22,697	114,518	22,060	85,313
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	1,646,370	566,419	3,003,627	598,024	2,054,605	1,731,138	2,189,664
Streets and Highways	- Administration	297,946	127,289	284,349	106,514	311,670	234,460	435,779
	- Maintenance	1,436,168	1,455,596	2,214,203	1,482,034	2,085,063	1,088,917	2,059,810
	- Construction	2,634,553	1,548,940	1,740,302	1,805,513	4,305,491	1,095,562	1,397,222
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,368,667	3,131,825	4,238,854	3,394,061	6,702,224	2,418,939	3,892,811
Sanitation	- Current Expenditures	1,052,407	126,106	315,765	721,874	102,723	116,620	262,038
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	1,052,407	126,106	315,765	721,874	102,723	116,620	262,038
Human Services	- Income Maintenance	1,111,838	393,431	599,134	256,884	1,180,772	---	---
	- Social Services	3,088,120	1,256,165	2,712,796	561,453	4,112,288	---	---
	- All Other	---	---	---	38,546	25,324	845,643	2,407,589
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,199,958	1,649,596	3,311,930	856,883	5,318,384	845,643	2,407,589
Health	- Current Expenditures	904,081	73,020	505,485	51,798	1,256,434	13,191	105,172
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	904,081	73,020	505,485	51,798	1,256,434	13,191	105,172
Culture and Recreation	- Current Expenditures	30,301	58,258	54,971	16,453	267,375	16,651	183,029
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	923,308	64,854	525,379	119,479	126,218	92,692	217,426
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	953,609	123,112	580,350	135,932	393,593	109,343	400,455
Conservation of Natural Resources	- Current Expenditures	174,840	531,318	502,853	277,867	485,729	448,631	562,362
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	174,840	531,318	502,853	277,867	485,729	448,631	562,362
Economic Development	- Current Expenditures	635,907	15,552	117,160	74,107	11,329	196,226	48,933
	- Capital Outlay	---	---	132,834	---	---	---	---
	Total Economic Development	635,907	15,552	249,994	74,107	11,329	196,226	48,933
All Other	- Current Expenditures	190,940	39,632	---	1,471,359	---	82,561	100,246
	- Capital Outlay	---	---	10,805	---	51,185	---	---
	Total All Other	190,940	39,632	10,805	1,471,359	51,185	82,561	100,246
Debt Service	- Principal Paid on Bonds	275,000	---	515,000	---	345,000	267,000	105,000
	- Other Long-term Debt	---	8,157	52,994	---	72,500	12,834	257,684
	- Interest and Fiscal Charges	87,870	5,789	366,406	226	123,404	45,463	235,983
	Total Current Expenditures	14,115,012	5,665,539	13,715,232	6,927,451	15,031,859	5,797,101	10,709,542
	Total Capital Outlay	2,634,553	1,548,940	1,883,941	1,805,513	4,356,676	1,095,562	1,397,222
	Total Debt Service	362,870	13,946	934,400	226	540,904	325,297	598,667
	Total Expenditures	17,112,435	7,228,425	16,533,573	8,733,190	19,929,439	7,217,960	12,705,431
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	---	19,000	---	---	---	7,118
	- Governmental Funds	2,692,135	118,359	419,243	1,650,000	1,372,171	33,321	113,961
	Total Expenditures and Other Uses	19,804,570	7,346,784	16,971,816	10,383,190	21,301,610	7,251,281	12,826,510
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	7,046,979	2,340,991	4,705,181	1,251,650	1,535,960	1,916,089	5,187,262
	Special Revenue Fund Unreserved Fund Balance	5,458,972	4,651,828	6,788,065	2,181,217	6,245,321	2,579,210	966,105
	Total	12,505,951	6,992,819	11,493,246	3,432,867	7,781,281	4,495,299	6,153,367
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		88.6%	123.4%	83.8%	49.6%	51.8%	77.5%	57.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2000 Census)	5,190	10,155	21,802	34,898	22,644	22,330	31,712
Net Taxable Tax Capacity	2,158,494	8,552,347	16,576,615	18,283,370	11,448,797	9,205,785	13,484,817
1999 Tax Levy (Payable 2000)	2,372,135	2,777,725	5,656,427	9,192,617	5,333,248	7,202,893	8,437,778
REVENUES							
Taxes	2,454,483	2,812,333	5,823,409	9,249,306	5,403,066	7,557,135	8,931,913
Special Assessments	230,364	396,689	351,929	159,369	95,699	225,567	10,621
Licenses and Permits	9,382	280	25,713	54,087	34,027	163,134	160,997
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	166,303	---	---	---	443,189
Human Services	359,674	350,120	---	954,788	753,300	1,256,925	1,653,673
Disaster	79,867	395,341	4,980	6,932	4,720	1,374	---
All Other	111,713	566,390	126,815	233,983	442,305	279,491	239,747
Total Federal Grants	551,254	1,311,851	298,098	1,195,703	1,200,325	1,537,790	2,336,609
State Grants							
HACA	376,830	686,726	794,473	1,851,346	1,202,599	1,087,143	1,690,391
Manufactured Home HACA	3,183	4,853	---	35,597	17,633	26,741	25,048
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	---	---
Disparity Reduction Aid	74,842	5,280	45,633	70,440	18,206	28,923	34,390
Highways	2,083,957	4,576,828	3,609,759	4,571,272	2,888,825	3,836,584	4,460,749
Human Services	1,199,044	698,196	37,880	2,560,920	1,662,473	2,407,637	2,767,650
Criminal Justice Aid	---	42,022	120,664	177,150	113,954	143,470	154,342
PERA Aid	---	17,785	36,968	36,151	24,144	30,786	48,267
Police Aid	---	43,493	38,432	88,910	45,577	71,403	---
All Other	470,045	438,340	603,674	736,057	588,002	949,671	729,811
Total State Grants	4,207,901	6,513,523	5,287,483	10,127,843	6,561,413	8,582,358	9,910,648
Local Units Grants	13,750	59,053	---	---	6,218	38,334	500
Total Intergovernmental Revenues	4,772,905	7,884,427	5,585,581	11,323,546	7,767,956	10,158,482	12,247,757
Charges for Services	318,490	1,088,307	927,724	2,409,583	2,463,091	1,172,293	2,973,160
Fines and Forfeits	30,915	47,634	133,669	299,828	47,718	178,563	134,534
Interest Earnings	320,238	219,886	536,754	1,191,204	530,125	568,928	1,160,373
All Other Revenues	275,125	676,794	265,591	2,161,975	1,065,865	1,071,704	1,733,750
Total Revenues	8,411,902	13,126,350	13,650,370	26,848,898	17,407,547	21,095,806	27,353,105
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	2,503,615	---	---	---
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	---	2,503,615	---	---	---
Other Sources	---	---	---	20,839	---	27,168	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	60,053	56,391	---	600,918	538,825	13,217	66,436
Total Revenues and Other Sources	8,471,955	13,182,741	13,650,370	29,974,270	17,946,372	21,136,191	27,419,541

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	1,244,713	1,372,483	2,871,986	3,980,444	1,827,973	3,008,048	3,801,739
	- Capital Outlay	---	80,282	---	2,227,304	250,755	---	---
	Total General Government	1,244,713	1,452,765	2,871,986	6,207,748	2,078,728	3,008,048	3,801,739
Public Safety	- Sheriff	1,115,901	972,723	1,786,377	2,399,366	1,986,016	1,314,905	1,548,193
	- Corrections	97,125	67,989	352,731	1,291,650	269,320	2,296,753	1,557,490
	- All Other	13,191	56,662	48,654	128,638	73,345	79,658	57,533
	- Capital Outlay	---	---	---	---	---	113,410	---
	Total Public Safety	1,226,217	1,097,374	2,187,762	3,819,654	2,328,681	3,804,726	3,163,216
Streets and Highways	- Administration	162,892	519,542	221,747	492,882	344,135	323,736	271,277
	- Maintenance	1,152,449	1,915,890	2,344,184	1,711,865	1,961,838	1,376,913	2,242,400
	- Construction	1,033,196	2,241,541	3,259,645	3,946,694	2,747,643	3,265,588	5,842,631
	- Other Capital Outlay	503,976	---	---	---	---	---	---
	Total Streets and Highways	2,852,513	4,676,973	5,825,576	6,151,441	5,053,616	4,966,237	8,356,308
Sanitation	- Current Expenditures	218,071	123,850	231,803	2,043,518	194,074	328,012	1,240,615
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	218,071	123,850	231,803	2,043,518	194,074	328,012	1,240,615
Human Services	- Income Maintenance	711,547	542,832	---	1,145,161	950,062	1,137,017	2,418,222
	- Social Services	1,391,612	1,602,856	---	5,407,337	3,431,591	5,724,848	5,285,388
	- All Other	382,753	216,000	1,788,434	---	210,158	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	2,485,912	2,361,688	1,788,434	6,552,498	4,591,811	6,861,865	7,703,610
Health	- Current Expenditures	53,206	46,539	---	1,402,105	920,551	734,109	1,146,511
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	53,206	46,539	---	1,402,105	920,551	734,109	1,146,511
Culture and Recreation	- Current Expenditures	19,427	71,775	495,315	---	112,316	132,636	306,463
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	23,812	104,723	60,208	374,092	151,946	---	77,361
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	43,239	176,498	555,523	374,092	264,262	132,636	383,824
Conservation of Natural Resources	- Current Expenditures	266,657	692,073	573,455	358,666	407,353	263,838	367,096
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	266,657	692,073	573,455	358,666	407,353	263,838	367,096
Economic Development	- Current Expenditures	30,633	754,839	39,593	---	380,366	102,166	232,101
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	30,633	754,839	39,593	---	380,366	102,166	232,101
All Other	- Current Expenditures	72,955	114,035	416,150	1,077,610	103,775	30,647	135,521
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	72,955	114,035	416,150	1,077,610	103,775	30,647	135,521
Debt Service	- Principal Paid on Bonds	195,000	450,000	245,000	235,000	105,000	205,000	600,000
	- Other Long-term Debt	59,600	74,008	29,628	595,234	160,000	16,827	60,000
	- Interest and Fiscal Charges	58,344	66,815	91,513	113,996	298,276	318,721	661,800
	Total Current Expenditures	6,956,944	9,174,811	11,230,637	21,813,334	13,324,819	16,853,286	20,687,910
	Total Capital Outlay	1,537,172	2,321,823	3,259,645	6,173,998	2,998,398	3,378,998	5,842,631
	Total Debt Service	312,944	590,823	366,141	944,230	563,276	540,548	1,321,800
	Total Expenditures	8,807,060	12,087,457	14,856,423	28,931,562	16,886,493	20,772,832	27,852,341
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	572,267	---	---	---	---	---	---
	- Enterprise Funds	60,053	56,391	---	600,918	538,825	13,217	66,436
	- Governmental Funds	---	---	---	---	---	---	---
	Total Expenditures and Other Uses	9,439,380	12,143,848	14,856,423	29,532,480	17,425,318	20,786,049	27,918,777
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	2,493,321	491,322	2,255,473	2,818,814	4,010,025	6,166,476	4,218,638
	Special Revenue Fund Unreserved Fund Balance	1,705,931	3,811,904	4,815,332	11,212,266	3,952,972	3,217,418	7,700,754
	Total	4,199,252	4,303,226	7,070,805	14,031,080	7,962,997	9,383,894	11,919,392
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		60.4%	46.9%	63.0%	64.3%	59.8%	55.7%	57.6%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2000 Census)	38,603	9,165	29,771	20,832	7,442	124,277	57,159
Net Taxable Tax Capacity	18,820,359	7,215,269	17,659,460	12,180,839	4,591,059	78,269,286	34,025,280
1999 Tax Levy (Payable 2000)	6,887,537	3,119,475	7,881,653	5,251,809	2,529,318	37,181,838	12,810,598
REVENUES							
Taxes	7,049,076	3,162,230	8,010,071	5,282,532	2,533,806	37,482,895	13,395,058
Special Assessments	266,441	372,433	444,810	69,925	566,208	---	21,243
Licenses and Permits	26,670	24,133	2,250	25,655	474	1,358,707	185,062
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	535,777	---	2,865,193	600,000
Human Services	1,636,086	---	824,719	675,755	324,636	6,805,671	3,469,152
Disaster	300,498	4,000	6,900	4,382	245,295	21,388	---
All Other	437,673	91,411	113,802	26,945	23,741	1,458,512	158,581
Total Federal Grants	2,374,257	95,411	945,421	1,242,859	593,672	11,150,764	4,227,733
State Grants							
HACA	2,087,621	819,109	1,274,065	996,165	636,246	6,352,537	2,765,786
Manufactured Home HACA	---	2,097	24,400	4,450	2,392	---	37,113
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	49,748	---	---	---	---	---	---
Disparity Reduction Aid	293,525	43,649	15,991	84,959	18,250	18,946	17,958
Highways	5,917,064	3,727,849	2,329,467	3,133,185	2,747,826	4,198,919	10,414,256
Human Services	3,271,317	9,787	2,173,063	2,430,457	687,899	14,906,627	6,042,854
Criminal Justice Aid	208,300	35,475	150,420	89,809	28,387	---	263,203
PERA Aid	40,232	19,453	---	28,842	13,183	---	64,946
Police Aid	---	14,180	43,300	35,407	---	---	---
All Other	1,280,985	305,286	1,008,287	401,814	282,753	5,598,014	1,500,572
Total State Grants	13,148,792	4,976,885	7,018,993	7,205,088	4,416,936	31,075,043	21,106,688
Local Units Grants	16,631	33,770	---	269,978	---	585,263	66,355
Total Intergovernmental Revenues	15,539,680	5,106,066	7,964,414	8,717,925	5,010,608	42,811,070	25,400,776
Charges for Services	3,014,882	287,611	1,762,929	674,207	280,866	11,531,558	2,557,700
Fines and Forfeits	242,533	35,346	150,878	66,589	9,061	711,397	220,956
Interest Earnings	3,150,233	406,884	1,054,025	1,082,936	231,420	3,909,871	1,479,640
All Other Revenues	793,901	849,804	616,303	1,110,631	263,268	1,099,611	535,813
Total Revenues	30,083,416	10,244,507	20,005,680	17,030,400	8,895,711	98,905,109	43,796,248
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	---	---	---
Other Long-term Debt	---	---	---	5,018,440	---	---	58,914
Total Borrowing	---	---	---	5,018,440	---	---	58,914
Other Sources	175,000	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	5,303,554	162,620	67,883	264,232	---	401,653	840,114
Total Revenues and Other Sources	35,561,970	10,407,127	20,073,563	22,313,072	8,895,711	99,306,762	44,695,276

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	4,148,462	1,372,053	8,396,862	2,079,157	1,002,553	11,670,165	6,597,970
	- Capital Outlay	---	---	---	---	---	---	---
	Total General Government	4,148,462	1,372,053	8,396,862	2,079,157	1,002,553	11,670,165	6,597,970
Public Safety	- Sheriff	2,088,508	586,551	1,267,949	842,495	481,047	6,269,371	2,649,345
	- Corrections	1,185,834	35,265	685,730	642,008	138,116	10,122,375	2,403,294
	- All Other	119,758	52,566	994,531	102,601	51,093	4,855,018	176,920
	- Capital Outlay	---	---	---	1,995,898	---	---	---
	Total Public Safety	3,394,100	674,382	2,948,210	3,583,002	670,256	21,246,764	5,229,559
Streets and Highways	- Administration	417,231	146,428	170,521	182,903	200,555	1,128,206	356,197
	- Maintenance	3,250,230	1,559,866	1,443,179	1,831,105	1,540,150	4,830,595	3,662,407
	- Construction	4,523,473	2,553,885	3,490,351	2,757,879	2,054,964	10,184,570	8,348,498
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	8,190,934	4,260,179	5,104,051	4,771,887	3,795,669	16,143,371	12,367,102
Sanitation	- Current Expenditures	583,037	228,921	731,408	319,241	349,990	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	583,037	228,921	731,408	319,241	349,990	---	---
Human Services	- Income Maintenance	1,715,456	---	1,036,076	1,128,974	506,160	6,177,867	2,585,819
	- Social Services	7,302,070	---	4,550,117	3,830,104	1,410,484	32,561,829	11,564,677
	- All Other	504,368	991,673	---	---	21,416	430,665	---
	- Capital Outlay	34,004	---	---	---	---	---	---
	Total Human Services	9,555,898	991,673	5,586,193	4,959,078	1,938,060	39,170,361	14,150,496
Health	- Current Expenditures	1,674,400	223,037	776,013	96,604	90,902	5,920,065	1,894,064
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	1,674,400	223,037	776,013	96,604	90,902	5,920,065	1,894,064
Culture and Recreation	- Current Expenditures	206,052	53,320	103,098	370,774	73,027	702,472	232,560
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	185,233	214,122	97,142	300,299	13,274	1,416,176	132,833
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	391,285	267,442	200,240	671,073	86,301	2,118,648	365,393
Conservation of Natural Resources	- Current Expenditures	738,455	805,857	528,737	423,486	597,955	763,017	555,624
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	738,455	805,857	528,737	423,486	597,955	763,017	555,624
Economic Development	- Current Expenditures	233,271	32,788	104,112	68,053	3,315	125,481	72,826
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	233,271	32,788	104,112	68,053	3,315	125,481	72,826
All Other	- Current Expenditures	463,853	45,287	369,641	52,328	197,869	898,004	606,048
	- Capital Outlay	---	---	---	---	---	---	---
	Total All Other	463,853	45,287	369,641	52,328	197,869	898,004	606,048
Debt Service	- Principal Paid on Bonds	10,000	355,000	270,000	---	110,000	480,000	525,000
	- Other Long-term Debt	40,000	---	40,000	---	14,956	26,113	65,704
	- Interest and Fiscal Charges	463	54,345	316,493	279,442	19,112	116,129	130,691
	Total Current Expenditures	24,816,218	6,347,734	21,255,116	12,270,132	6,677,906	87,871,306	33,490,584
	Total Capital Outlay	4,557,477	2,553,885	3,490,351	4,753,777	2,054,964	10,184,570	8,348,498
	Total Debt Service	50,463	409,345	626,493	279,442	144,068	622,242	721,395
	Total Expenditures	29,424,158	9,310,964	25,371,960	17,303,351	8,876,938	98,678,118	42,560,477
	Other Financing Uses							
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To - Enterprise Funds	---	13,331	---	---	---	277,197	---
	- Governmental Funds	5,303,554	162,620	67,883	264,232	---	401,653	840,114
	Total Expenditures and Other Uses	34,727,712	9,486,915	25,439,843	17,567,583	8,876,938	99,356,968	43,400,591
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	15,710,076	3,042,491	6,509,760	5,510,511	1,417,727	8,790,059	9,480,226
	Special Revenue Fund Unreserved Fund Balance	17,656,861	1,988,449	2,161,989	3,800,643	1,935,619	11,445,877	10,837,110
	Total	33,366,937	5,030,940	8,671,749	9,311,154	3,353,346	20,235,936	20,317,336
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		134.5%	79.3%	40.8%	75.9%	50.2%	23.0%	60.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2000 Census)	13,584	26,530	9,895	31,369	11,236	511,035	4,299
Net Taxable Tax Capacity	5,502,308	12,444,167	5,752,565	17,586,659	6,101,725	364,547,086	2,283,292
1999 Tax Levy (Payable 2000)	3,876,350	7,058,740	3,399,937	10,673,949	2,933,917	128,666,438	1,197,736
REVENUES							
Taxes	3,973,165	7,469,590	3,491,921	10,640,736	3,078,079	169,483,749	1,242,337
Special Assessments	173,128	---	102,848	3,712,115	236,071	---	51,012
Licenses and Permits	2,666	53,158	3,980	28,830	22,111	1,091,269	1,692
Intergovernmental Revenues							
Federal Grants							
Highways	---	120,735	---	473,512	180,359	7,872,196	---
Human Services	639,662	1,232,524	324,226	2,278,083	339,111	30,628,858	175,760
Disaster	24,763	4,246	4,000	631,289	5,061	---	4,886
All Other	35,354	527,431	15,578	869,830	87,052	9,807,575	1,229
Total Federal Grants	699,779	1,884,936	343,804	4,252,714	611,583	48,308,629	181,875
State Grants							
HACA	610,147	1,222,605	740,374	1,574,403	820,864	14,684,514	346,057
Manufactured Home HACA	18,211	1,439	3,207	20,631	6,717	---	2,752
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	65,167	---	---	---
Disparity Reduction Aid	109,223	1,426	98,397	428,126	26,493	376,059	100,517
Highways	2,100,007	5,095,812	3,560,971	7,546,569	2,970,988	17,434,504	1,911,319
Human Services	1,513,678	3,109,527	847,752	6,379,572	989,125	80,089,620	313,124
Criminal Justice Aid	82,405	164,139	44,755	157,758	48,858	3,762,252	18,926
PERA Aid	16,384	36,545	14,804	43,810	17,671	743,393	8,965
Police Aid	28,128	112,421	3,759	---	19,700	1,381,655	26,972
All Other	444,098	812,937	420,239	1,180,821	385,081	34,250,899	172,662
Total State Grants	4,922,281	10,556,851	5,734,258	17,396,857	5,285,497	152,722,896	2,901,294
Local Units Grants	---	---	9,231	---	33,696	8,035,484	---
Total Intergovernmental Revenues	5,622,060	12,441,787	6,087,293	21,649,571	5,930,776	209,067,009	3,083,169
Charges for Services	1,262,517	1,617,989	309,908	2,309,163	804,652	35,518,042	612,206
Fines and Forfeits	36,026	201,885	70,028	92,396	27,805	3,844,862	21,502
Interest Earnings	257,773	878,702	512,725	831,879	456,882	24,874,200	462,376
All Other Revenues	655,319	1,885,277	357,230	2,141,740	535,037	18,485,312	289,295
Total Revenues	11,982,654	24,548,388	10,935,933	41,406,430	11,091,413	462,364,443	5,763,589
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	390,000	---	12,335,000	---
Other Long-term Debt	---	600,000	---	600,000	---	---	---
Total Borrowing	---	600,000	---	990,000	---	12,335,000	---
Other Sources	---	---	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	1,422,027	---	64,998	146,478	3,456,069	15,000
Total Revenues and Other Sources	11,982,654	26,570,415	10,935,933	42,461,428	11,237,891	478,155,512	5,778,589

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	1,527,864	3,071,302	1,279,476	3,901,216	1,763,785	80,630,998	655,113
	- Capital Outlay	---	135,670	---	19,346	---	828,087	---
	Total General Government	1,527,864	3,206,972	1,279,476	3,920,562	1,763,785	81,459,085	655,113
Public Safety	- Sheriff	1,541,406	2,426,006	421,693	1,572,081	708,965	27,177,717	579,028
	- Corrections	230,058	1,227,520	290,435	1,306,070	211,215	42,449,216	61,479
	- All Other	11,916	247,053	51,438	470,525	10,116	1,462,717	27,213
	- Capital Outlay	---	541,107	---	113,338	---	7,714,989	---
	Total Public Safety	1,783,380	4,441,686	763,566	3,462,014	930,296	78,804,639	667,720
Streets and Highways	- Administration	393,287	605,830	144,296	245,343	226,295	2,785,974	158,452
	- Maintenance	1,409,530	2,388,518	1,043,491	2,367,619	902,423	7,794,681	1,046,884
	- Construction	1,503,391	4,250,181	3,223,019	6,742,679	2,890,491	15,815,570	1,523,347
	- Other Capital Outlay	---	---	---	395,874	---	---	---
	Total Streets and Highways	3,306,208	7,244,529	4,410,806	9,751,515	4,019,209	26,396,225	2,728,683
Sanitation	- Current Expenditures	83,780	527,244	145,789	2,712,225	269,373	13,058,831	131,247
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	83,780	527,244	145,789	2,712,225	269,373	13,058,831	131,247
Human Services	- Income Maintenance	946,891	1,461,379	574,399	2,483,656	640,953	27,110,129	341,893
	- Social Services	3,160,841	5,011,287	1,556,051	8,960,378	2,001,573	141,590,114	728,556
	- All Other	---	458,456	---	---	---	146,620	18,987
	- Capital Outlay	---	---	---	29,163	---	473,597	---
	Total Human Services	4,107,732	6,931,122	2,130,450	11,473,197	2,642,526	169,320,460	1,089,436
Health	- Current Expenditures	38,712	1,327,227	124,964	2,012,009	690,041	26,085,046	49,000
	- Capital Outlay	---	---	---	---	---	24,255	---
	Total Health	38,712	1,327,227	124,964	2,012,009	690,041	26,109,301	49,000
Culture and Recreation	- Current Expenditures	52,725	165,142	32,143	180,381	49,227	8,581,761	33,081
	- Capital Outlay	---	---	---	---	---	80,668	---
Parks and Recreation	- Current Expenditures	64,706	111,764	318,475	190,582	99,263	7,148,404	20,635
	- Capital Outlay	---	---	---	---	---	2,967,457	---
	Total Culture and Recreation	117,431	276,906	350,618	370,963	148,490	18,778,290	53,716
Conservation of Natural Resources	- Current Expenditures	430,320	897,437	248,376	2,535,354	325,479	691,677	322,927
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	430,320	897,437	248,376	2,535,354	325,479	691,677	322,927
Economic Development	- Current Expenditures	42,052	12,702	40,696	53,193	66,965	15,504,316	51,416
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	42,052	12,702	40,696	53,193	66,965	15,504,316	51,416
All Other	- Current Expenditures	112,404	---	87,821	315,507	14,228	96,441	174,122
	- Capital Outlay	---	---	---	---	47,306	12,357,685	---
	Total All Other	112,404	---	87,821	315,507	61,534	12,454,126	174,122
Debt Service	- Principal Paid on Bonds	160,000	---	155,000	1,211,000	113,750	12,878,585	315,000
	- Other Long-term Debt	103,678	---	19,760	315,036	54,547	152,788	---
	- Interest and Fiscal Charges	164,040	23,058	29,289	718,123	40,546	6,364,116	14,797
	Total Current Expenditures	10,046,492	19,938,867	6,359,543	29,306,139	7,979,901	402,314,642	4,400,033
	Total Capital Outlay	1,503,391	4,926,958	3,223,019	7,300,400	2,937,797	40,262,308	1,523,347
	Total Debt Service	427,718	23,058	204,049	2,244,159	208,843	19,395,489	329,797
	Total Expenditures	11,977,601	24,888,883	9,786,611	38,850,698	11,126,541	461,972,439	6,253,177
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	241,980	---	---	322,439	---
	- Governmental Funds	---	1,422,027	---	64,998	146,478	3,456,069	15,000
	Total Expenditures and Other Uses	11,977,601	26,310,910	10,028,591	38,915,696	11,273,019	465,750,947	6,268,177
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,934,777	929,852	4,781,071	3,335,152	3,568,727	125,479,977	2,536,828
Special Revenue Fund Unreserved Fund Balance		1,170,748	4,130,080	3,561,841	8,887,301	1,278,072	24,695,009	1,317,858
Total		3,105,525	5,059,932	8,342,912	12,222,453	4,846,799	150,174,986	3,854,686
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		30.9%	25.4%	131.2%	41.7%	60.7%	37.3%	87.6%

**Table 2
Classification of County Revenues
For the Year Ended December 31, 2000**

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (2000 Census)	16,815	17,154	56,665	9,721	16,338	89,498	64,417
Net Taxable Tax Capacity	11,993,059	14,425,191	29,731,925	6,470,904	6,622,007	67,314,807	59,143,715
1999 Tax Levy (Payable 2000)	5,463,037	5,438,129	10,259,368	2,551,522	2,926,103	21,822,011	18,605,515
REVENUES							
Taxes	5,522,134	5,533,904	10,472,227	2,580,649	3,210,173	25,488,101	19,165,531
Special Assessments	507,282	968,840	408,451	202,573	689,945	6,016	41,535
Licenses and Permits	68,951	23,127	332,374	17,900	5,125	1,563,749	656,865
Intergovernmental Revenues							
Federal Grants							
Highways	---	---	---	248,539	---	---	759,929
Human Services	502,514	975,120	1,379,202	373,966	439,585	1,821,798	1,649,702
Disaster	6,200	13,431	46,468	3,070	842,880	65,020	10,941
All Other	141,674	83,977	1,371,365	41,691	1,128,923	429,194	558,894
Total Federal Grants	650,388	1,072,528	2,797,035	667,266	2,411,388	2,316,012	2,979,466
State Grants							
HACA	1,122,968	1,056,871	1,657,950	619,056	616,482	5,238,440	1,426,860
Manufactured Home HACA	4,038	6,192	27,819	2,527	25,172	47,715	27,886
Local Performance Aid	---	---	50,501	---	---	---	---
Attached Machinery Aid	---	---	---	---	---	76,204	---
Disparity Reduction Aid	52,986	65,640	42,376	31,708	2,540	12,151	6,327
Highways	4,155,697	7,937,271	4,086,434	1,678,418	3,642,532	5,079,854	3,189,659
Human Services	1,644,548	1,583,660	3,619,661	949,841	912,640	5,537,712	3,484,474
Criminal Justice Aid	86,275	---	312,031	40,150	83,432	398,935	283,789
PERA Aid	27,660	40,045	---	16,632	16,974	109,096	63,819
Police Aid	38,625	---	---	48,052	39,955	---	200,834
All Other	457,818	721,993	2,143,884	346,030	498,121	2,181,140	1,252,635
Total State Grants	7,590,615	11,411,672	11,940,656	3,732,414	5,837,848	18,681,247	9,936,283
Local Units Grants	16,306	23,070	9,303	750	---	1,678,729	69,096
Total Intergovernmental Revenues	8,257,309	12,507,270	14,746,994	4,400,430	8,249,236	22,675,988	12,984,845
Charges for Services	1,200,653	2,629,676	3,943,475	549,290	1,099,974	5,535,154	5,448,527
Fines and Forfeits	58,494	29,090	457,720	30,520	49,582	553,342	695,146
Interest Earnings	629,477	939,896	1,707,776	265,773	406,353	5,475,386	2,883,836
All Other Revenues	357,601	2,046,019	1,322,888	250,999	704,504	1,102,153	1,417,729
Total Revenues	16,601,901	24,677,822	33,391,905	8,298,134	14,414,892	62,399,889	43,294,014
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	2,600,000	---	---	---	---
Other Long-term Debt	---	---	---	---	---	---	---
Total Borrowing	---	---	2,600,000	---	---	---	---
Other Sources	---	---	---	---	---	69,909	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	328,158
- Governmental Funds	63,046	426,953	1,310,771	---	21,169	316,871	1,231,773
Total Revenues and Other Sources	16,664,947	25,104,775	37,302,676	8,298,134	14,436,061	62,786,669	44,853,945

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	2,136,325	3,813,324	5,248,720	1,267,757	1,368,117	15,517,633	7,576,535
	- Capital Outlay	---	137,802	---	---	---	1,652,038	---
	Total General Government	2,136,325	3,951,126	5,248,720	1,267,757	1,368,117	17,169,671	7,576,535
Public Safety	- Sheriff	1,379,261	1,084,855	2,382,870	664,652	745,287	1,501,879	3,323,157
	- Corrections	230,244	133,117	2,765,275	23,621	337,005	5,551,083	3,775,069
	- All Other	6,363	37,126	91,381	1,821	36,215	1,317,694	846,593
	- Capital Outlay	---	---	---	---	---	---	3,149,492
	Total Public Safety	1,615,868	1,255,098	5,239,526	690,094	1,118,507	8,370,656	11,094,311
Streets and Highways	- Administration	212,854	238,904	125,079	156,129	342,838	828,803	689,374
	- Maintenance	1,833,282	3,287,361	1,992,945	1,336,262	2,852,707	2,514,261	1,533,124
	- Construction	2,777,071	6,765,748	3,401,873	981,541	3,409,955	10,891,126	4,801,525
	- Other Capital Outlay	---	---	---	---	---	---	---
	Total Streets and Highways	4,823,207	10,292,013	5,519,897	2,473,932	6,605,500	14,234,190	7,024,023
Sanitation	- Current Expenditures	166,124	328,221	1,824,537	441,308	768,436	---	728,626
	- Capital Outlay	---	715,934	---	---	---	---	---
	Total Sanitation	166,124	1,044,155	1,824,537	441,308	768,436	---	728,626
Human Services	- Income Maintenance	994,672	1,822,279	1,733,480	558,041	612,701	1,932,464	2,021,196
	- Social Services	3,532,450	3,384,476	6,517,093	1,731,771	1,594,126	10,088,971	8,041,475
	- All Other	---	---	---	---	21,272	495,936	617,459
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	4,527,122	5,206,755	8,250,573	2,289,812	2,228,099	12,517,371	10,680,130
Health	- Current Expenditures	1,069,330	1,024,427	2,084,346	63,627	---	1,962,036	1,094,077
	- Capital Outlay	---	6,272	---	---	---	---	---
	Total Health	1,069,330	1,030,699	2,084,346	63,627	---	1,962,036	1,094,077
Culture and Recreation	- Current Expenditures	81,308	86,388	333,063	93,927	74,358	1,472,196	854,549
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	98,179	159,997	233,566	290,898	110,191	536,386	266,390
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	179,487	246,385	566,629	384,825	184,549	2,008,582	1,120,939
Conservation of Natural Resources	- Current Expenditures	641,339	1,208,866	315,623	238,335	870,314	387,514	602,849
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	641,339	1,208,866	315,623	238,335	870,314	387,514	602,849
Economic Development	- Current Expenditures	23,635	50,596	1,297,711	2,900	26,551	784,040	119,251
	- Capital Outlay	---	---	113,411	---	---	---	---
	Total Economic Development	23,635	50,596	1,411,122	2,900	26,551	784,040	119,251
All Other	- Current Expenditures	11,944	509,688	---	---	100,026	---	850,051
	- Capital Outlay	---	205,372	2,050,707	---	---	2,753,825	---
	Total All Other	11,944	715,060	2,050,707	---	100,026	2,753,825	850,051
Debt Service	- Principal Paid on Bonds	---	---	95,000	---	---	2,420,000	---
	- Other Long-term Debt	---	---	348,000	---	68,989	514,872	---
	- Interest and Fiscal Charges	4,438	164,823	394,924	---	12,651	1,188,443	554,863
	Total Current Expenditures	12,417,310	17,169,625	26,945,689	6,871,049	9,860,144	44,890,896	32,939,775
	Total Capital Outlay	2,777,071	7,831,128	5,565,991	981,541	3,409,955	15,296,989	7,951,017
	Total Debt Service	4,438	164,823	837,924	---	81,640	4,123,315	554,863
	Total Expenditures	15,198,819	25,165,576	33,349,604	7,852,590	13,351,739	64,311,200	41,445,655
Other Financing Uses								
Debt Redemption - Refunded Bonds		---	---	---	---	---	---	---
Other Uses		---	---	---	---	---	---	---
Transfers To	- Enterprise Funds	---	---	---	---	---	---	518,093
	- Governmental Funds	63,046	426,953	1,310,771	---	21,169	316,871	1,231,773
	Total Expenditures and Other Uses	15,261,865	25,592,529	34,660,375	7,852,590	13,372,908	64,628,071	43,195,521
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		3,880,945	2,042,637	7,048,744	2,163,465	3,488,864	15,352,337	8,228,287
Special Revenue Fund Unreserved Fund Balance		6,066,466	9,226,775	10,637,074	3,303,761	4,236,917	21,822,389	10,217,364
Total		9,947,411	11,269,412	17,685,818	5,467,226	7,725,781	37,174,726	18,445,651
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		80.1%	65.6%	65.6%	79.6%	78.4%	82.8%	56.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2000 Census)	15,356	133,166	33,680	10,053	200,528	11,956	24,426
Net Taxable Tax Capacity	8,905,504	69,375,545	22,114,208	5,611,866	89,807,157	6,664,980	7,923,903
1999 Tax Levy (Payable 2000)	4,913,604	29,660,042	8,111,494	2,647,426	62,055,566	3,365,642	5,867,372
REVENUES							
Taxes	5,037,467	31,266,545	8,199,434	2,763,923	77,707,979	3,317,269	6,036,371
Special Assessments	663,286	264,830	141,595	306,944	---	613,137	144
Licenses and Permits	25,227	401,783	52,747	3,987	149,168	4,955	110,974
Intergovernmental Revenues							
Federal Grants							
Highways	16,311	2,304,976	---	---	---	---	134,764
Human Services	430,219	3,868,302	1,105,920	416,328	11,927,744	343,865	1,705,833
Disaster	46,013	27,266	219,759	4,647	112,120	---	6,453
All Other	154,709	492,627	214,770	22,128	5,265,118	14,905	206,103
Total Federal Grants	647,252	6,693,171	1,540,449	443,103	17,304,982	358,770	2,053,153
State Grants							
HACA	1,154,636	4,559,129	1,289,974	1,040,801	10,608,639	965,356	1,598,907
Manufactured Home HACA	6,925	60,676	23,063	2,921	99,496	4,501	30,584
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	46,227	---	---	---	---	---
Disparity Reduction Aid	65,744	61,632	53,146	64,839	6,390,302	81,299	81,473
Highways	3,090,692	6,945,377	3,876,895	2,415,587	25,265,150	2,273,378	3,722,821
Human Services	1,231,221	9,057,790	2,936,395	1,294,208	32,656,246	1,290,050	2,808,991
Criminal Justice Aid	50,126	751,522	183,671	47,188	1,168,141	53,026	---
PERA Aid	25,200	145,954	49,359	18,442	394,052	36,367	---
Police Aid	38,085	226,911	76,019	---	565,613	25,466	---
All Other	573,614	5,075,770	951,905	316,843	2,458,681	255,733	761,796
Total State Grants	6,236,243	26,930,988	9,440,427	5,200,829	79,606,320	4,985,176	9,004,572
Local Units Grants	107,884	1,643,395	---	---	1,299,672	2,211	1,500
Total Intergovernmental Revenues	6,991,379	35,267,554	10,980,876	5,643,932	98,210,974	5,346,157	11,059,225
Charges for Services	1,525,347	2,994,951	1,943,908	336,338	7,890,897	780,805	1,891,320
Fines and Forfeits	82,985	646,901	182,802	---	1,664,922	75	226,217
Interest Earnings	571,409	1,900,368	1,446,551	571,190	4,771,804	482,312	455,606
All Other Revenues	517,565	3,525,338	1,092,307	223,660	9,413,202	749,555	870,172
Total Revenues	15,414,665	76,268,270	24,040,220	9,849,974	199,808,946	11,294,265	20,650,029
Other Financing Sources							
Borrowing							
Bonds Issued	---	5,470,000	---	---	---	---	---
Other Long-term Debt	---	4,545,000	---	---	447,900	---	---
Total Borrowing	---	10,015,000	---	---	447,900	---	---
Other Sources	---	67,816	---	---	---	75,000	---
Transfers From - Enterprise Funds	---	---	---	---	14,649	---	---
- Governmental Funds	211,421	1,974,195	---	26,616	114,920	---	407,992
Total Revenues and Other Sources	15,626,086	88,325,281	24,040,220	9,876,590	200,386,415	11,369,265	21,058,021

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	2,111,745	11,928,258	3,501,525	1,221,817	26,211,442	1,298,310	2,821,430
	- Capital Outlay	---	---	604,694	---	223,421	---	---
	Total General Government	2,111,745	11,928,258	4,106,219	1,221,817	26,434,863	1,298,310	2,821,430
Public Safety	- Sheriff	1,097,620	4,594,194	2,586,625	651,780	12,862,624	1,026,640	1,254,269
	- Corrections	233,494	6,749,469	435,346	55,692	14,382,454	53,369	639,948
	- All Other	39,808	236,236	381,634	22,905	874,753	10,678	11,380
	- Capital Outlay	2,575	---	261,042	---	720,325	---	---
	Total Public Safety	1,373,497	11,579,899	3,664,647	730,377	28,840,156	1,090,687	1,905,597
Streets and Highways	- Administration	197,163	486,021	219,270	194,947	5,754,473	161,542	241,063
	- Maintenance	1,347,218	4,161,665	1,691,144	1,166,759	21,555,110	1,782,515	2,232,325
	- Construction	2,778,740	11,322,842	2,947,661	1,862,943	21,255,704	1,352,125	3,397,332
	- Other Capital Outlay	390,186	---	---	---	2,305,191	---	---
	Total Streets and Highways	4,713,307	15,970,528	4,858,075	3,224,649	50,870,478	3,296,182	5,870,720
Sanitation	- Current Expenditures	148,849	294,618	503,375	153,869	3,552	614,022	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	148,849	294,618	503,375	153,869	3,552	614,022	---
Human Services	- Income Maintenance	594,107	---	1,398,191	393,126	11,184,449	692,643	2,487,102
	- Social Services	2,391,182	---	4,789,295	2,216,210	48,420,715	2,406,444	4,812,533
	- All Other	76,134	25,697,639	13	---	6,970,066	---	314,747
	- Capital Outlay	---	---	---	---	205,215	---	---
	Total Human Services	3,061,423	25,697,639	6,187,499	2,609,336	66,780,445	3,099,087	7,614,382
Health	- Current Expenditures	1,070,320	1,809,724	778,900	135,816	5,883,567	286,434	1,575,685
	- Capital Outlay	---	---	---	---	53,316	---	---
	Total Health	1,070,320	1,809,724	778,900	135,816	5,936,883	286,434	1,575,685
Culture and Recreation	- Current Expenditures	231,254	1,457,569	---	42,884	381,982	56,741	174,523
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	26,925	1,089,837	111,525	83,131	646,480	52,111	110,367
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	258,179	2,547,406	111,525	126,015	1,028,462	108,852	284,890
Conservation of Natural Resources	- Current Expenditures	729,497	1,291,621	745,076	316,054	8,075,387	483,399	508,245
	- Capital Outlay	---	---	---	---	140,324	---	---
	Total Conservation of Natural Resources	729,497	1,291,621	745,076	316,054	8,215,711	483,399	508,245
Economic Development	- Current Expenditures	165,872	284,281	---	150,840	4,095,954	31,436	48,123
	- Capital Outlay	---	---	---	---	7,964	---	---
	Total Economic Development	165,872	284,281	---	150,840	4,103,918	31,436	48,123
All Other	- Current Expenditures	90,899	---	1,657,109	59,104	---	306,433	360,227
	- Capital Outlay	---	853,324	61,460	---	---	---	7,871
	Total All Other	90,899	853,324	1,718,569	59,104	---	306,433	368,098
Debt Service	- Principal Paid on Bonds	195,000	2,390,000	195,000	575,000	120,000	265,000	35,000
	- Other Long-term Debt	320,000	1,696,792	521,293	5,878	2,385,142	14,115	107,883
	- Interest and Fiscal Charges	186,649	1,437,656	737,392	36,218	1,140,917	112,936	61,571
	Total Current Expenditures	10,552,087	60,081,132	18,799,028	6,864,934	167,303,008	9,262,717	17,591,967
	Total Capital Outlay	3,171,501	12,176,166	3,874,857	1,862,943	24,911,460	1,352,125	3,405,203
	Total Debt Service	701,649	5,524,448	1,453,685	617,096	3,646,059	392,051	204,454
	Total Expenditures	14,425,237	77,781,746	24,127,570	9,344,973	195,860,527	11,006,893	21,201,624
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	6,900,043	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	3	113,478	36,986	284,413	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	211,421	1,974,195	---	26,616	114,920	---	407,992
	Total Expenditures and Other Uses	14,636,658	86,655,987	24,241,048	9,408,575	196,259,860	11,006,893	21,609,616
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	2,411,875	5,840,827	6,005,000	2,890,012	24,528,641	2,703,394	1,291,065
	Special Revenue Fund Unreserved Fund Balance	4,229,988	6,438,771	2,043,714	3,764,057	22,336,173	3,395,581	5,633,048
	Total	6,641,863	12,279,598	8,048,714	6,654,069	46,864,814	6,098,975	6,924,113
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.9%	20.4%	42.8%	96.9%	28.0%	65.8%	39.4%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2000 Census)	4,134	21,610	13,713	19,526	201,130	11,876	7,138
Net Taxable Tax Capacity	4,019,542	10,520,678	4,535,375	11,042,269	172,746,179	6,912,910	6,254,324
1999 Tax Levy (Payable 2000)	1,783,422	5,669,984	3,584,358	5,394,704	42,763,165	4,143,263	2,583,548
REVENUES							
Taxes	1,778,178	5,960,557	3,749,155	5,458,080	50,098,635	4,200,233	2,615,160
Special Assessments	19,889	---	250,505	252,617	---	142,319	249,704
Licenses and Permits	4,599	174,780	32,115	23,016	2,142,374	14,310	4,870
Intergovernmental Revenues							
Federal Grants							
Highways	103,399	---	1,626,879	970,576	4,934,974	276,978	---
Human Services	178,048	519,676	908,426	838,449	4,627,861	458,546	260,933
Disaster	4,104	4,468	5,500	5,104	76,069	4,000	419,972
All Other	6,263	297,670	218,348	87,283	1,417,687	118,916	63,496
Total Federal Grants	291,814	821,814	2,759,153	1,901,412	11,056,591	858,440	744,401
State Grants							
HACA	586,950	1,105,268	386,541	1,449,433	8,650,696	908,024	972,844
Manufactured Home HACA	1,294	---	15,615	5,467	59,988	6,275	6,748
Local Performance Aid	---	---	---	---	---	---	---
Attached Machinery Aid	---	---	---	---	100,514	---	---
Disparity Reduction Aid	21,455	38,347	62,275	15,470	608	5,917	22,350
Highways	1,275,864	3,120,094	1,672,701	2,769,949	5,338,698	2,124,014	3,436,391
Human Services	571,621	1,214,905	2,406,138	1,472,661	11,427,426	1,407,639	684,087
Criminal Justice Aid	17,310	101,787	---	97,758	1,025,816	56,755	41,731
PERA Aid	16,482	22,637	---	25,777	209,159	19,906	14,877
Police Aid	---	---	---	52,450	445,387	33,931	23,538
All Other	214,553	839,186	1,155,639	499,017	4,787,239	377,592	598,280
Total State Grants	2,705,529	6,442,224	5,698,909	6,387,982	32,045,531	4,940,053	5,800,846
Local Units Grants	---	22,500	2,914	2,500	2,637,870	---	---
Total Intergovernmental Revenues	2,997,343	7,286,538	8,460,976	8,291,894	45,739,992	5,798,493	6,545,247
Charges for Services	240,582	1,266,494	1,452,133	1,004,510	12,893,068	761,395	788,665
Fines and Forfeits	---	73,013	44,702	133,368	1,136,980	78,259	200
Interest Earnings	155,809	432,405	169,697	848,111	4,018,412	421,909	476,550
All Other Revenues	329,142	477,050	488,908	526,790	6,878,638	494,036	315,940
Total Revenues	5,525,542	15,670,837	14,648,191	16,538,386	122,908,099	11,910,954	10,996,336
Other Financing Sources							
Borrowing							
Bonds Issued	---	---	---	---	16,306,872	2,500,000	---
Other Long-term Debt	---	---	---	---	---	221,450	---
Total Borrowing	---	---	---	---	16,306,872	2,721,450	---
Other Sources	---	183,000	---	---	---	---	---
Transfers From - Enterprise Funds	---	---	---	---	---	---	---
- Governmental Funds	---	193,000	84,119	211,308	3,769,118	236,342	---
Total Revenues and Other Sources	5,525,542	16,046,837	14,732,310	16,749,694	142,984,089	14,868,746	10,996,336

**Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000**

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	957,556	2,531,959	1,290,503	2,912,882	25,943,758	1,716,578	1,034,102
	- Capital Outlay	---	---	---	---	747,818	---	---
	Total General Government	957,556	2,531,959	1,290,503	2,912,882	26,691,576	1,716,578	1,034,102
Public Safety	- Sheriff	434,046	1,248,625	744,107	1,656,354	17,192,357	1,123,879	741,521
	- Corrections	29,715	907,028	113,674	304,368	6,834,479	226,490	43,776
	- All Other	6,823	63,965	7,928	44,473	---	11,083	14,481
	- Capital Outlay	---	---	---	---	---	---	---
	Total Public Safety	470,584	2,219,618	865,709	2,005,195	24,026,836	1,361,452	799,778
Streets and Highways	- Administration	334,613	301,511	314,398	180,228	1,003,796	308,021	226,138
	- Maintenance	1,263,189	2,890,219	1,052,327	1,590,570	4,254,245	1,818,759	1,712,632
	- Construction	584,727	1,080,138	2,779,428	5,063,408	10,633,307	1,148,180	2,487,332
	- Other Capital Outlay	---	---	---	744,653	---	---	---
	Total Streets and Highways	2,182,529	4,271,868	4,146,153	7,578,859	15,891,348	3,274,960	4,426,102
Sanitation	- Current Expenditures	47,676	35,957	584,005	509,555	---	158,833	226,246
	- Capital Outlay	---	---	---	---	---	---	---
	Total Sanitation	47,676	35,957	584,005	509,555	---	158,833	226,246
Human Services	- Income Maintenance	411,627	711,882	1,093,043	934,582	10,910,647	721,586	445,420
	- Social Services	867,717	2,729,039	3,348,815	3,187,565	17,443,971	2,573,465	1,495,134
	- All Other	---	38,320	---	---	1,749,436	---	---
	- Capital Outlay	---	---	---	---	---	---	---
	Total Human Services	1,279,344	3,479,241	4,441,858	4,122,147	30,104,054	3,295,051	1,940,554
Health	- Current Expenditures	135,614	1,056,621	1,709,643	362,037	9,424,514	355,091	630,767
	- Capital Outlay	---	---	---	---	---	---	---
	Total Health	135,614	1,056,621	1,709,643	362,037	9,424,514	355,091	630,767
Culture and Recreation	- Current Expenditures	23,754	115,123	33,531	165,782	3,979,958	408,579	34,815
	- Capital Outlay	---	---	---	---	---	---	---
Parks and Recreation	- Current Expenditures	15,317	337,825	47,529	161,146	2,177,420	57,340	9,900
	- Capital Outlay	---	---	---	---	---	---	---
	Total Culture and Recreation	39,071	452,948	81,060	326,928	6,157,378	465,919	44,715
Conservation of Natural Resources	- Current Expenditures	276,354	292,023	280,563	359,227	794,938	361,392	476,916
	- Capital Outlay	---	---	---	---	---	---	---
	Total Conservation of Natural Resources	276,354	292,023	280,563	359,227	794,938	361,392	476,916
Economic Development	- Current Expenditures	24,361	107,401	---	78,621	474,156	92,498	3,206
	- Capital Outlay	---	---	---	---	---	---	---
	Total Economic Development	24,361	107,401	---	78,621	474,156	92,498	3,206
All Other	- Current Expenditures	36,569	321,722	754,578	1,935	---	291,054	137,463
	- Capital Outlay	---	---	1,271	---	1,214,901	446,036	---
	Total All Other	36,569	321,722	755,849	1,935	1,214,901	737,090	137,463
Debt Service	- Principal Paid on Bonds	25,000	---	---	525,000	1,700,000	---	20,000
	- Other Long-term Debt	11,899	139,710	---	17,485	2,802,649	52,500	154,921
	- Interest and Fiscal Charges	23,110	45,340	---	308,731	2,465,009	6,536	19,154
	Total Current Expenditures	4,864,931	13,689,220	11,374,644	12,449,325	102,183,675	10,224,648	7,232,517
	Total Capital Outlay	584,727	1,080,138	2,780,699	5,808,061	12,596,026	1,594,216	2,487,332
	Total Debt Service	60,009	185,050	---	851,216	6,967,658	59,036	194,075
	Total Expenditures	5,509,667	14,954,408	14,155,343	19,108,602	121,747,359	11,877,900	9,913,924
Other Financing Uses								
	Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
	Other Uses	---	---	---	---	---	---	---
	Transfers To	---	---	---	---	---	---	---
	- Enterprise Funds	---	---	---	---	---	---	---
	- Governmental Funds	---	193,000	84,119	211,308	3,769,118	236,342	---
	Total Expenditures and Other Uses	5,509,667	15,147,408	14,239,462	19,319,910	125,516,477	12,114,242	9,913,924
Unreserved Fund Balance								
	General Fund Unreserved Fund Balance	1,060,331	3,007,398	1,579,251	2,991,525	17,704,916	1,832,072	4,609,256
	Special Revenue Fund Unreserved Fund Balance	1,209,541	3,748,558	1,970,010	6,347,746	10,031,035	3,084,865	1,997,892
	Total	2,269,872	6,755,956	3,549,261	9,339,271	27,735,951	4,916,937	6,607,148
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		46.7%	49.4%	31.2%	75.0%	27.1%	48.1%	91.4%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2000

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2000 Census)	49,985	89,986	11,080	4,919,479
Net Taxable Tax Capacity	24,387,976	61,739,889	6,628,556	3,597,494,073
1999 Tax Levy (Payable 2000)	9,482,381	19,757,168	4,697,603	1,354,959,045
REVENUES				
Taxes	9,830,693	20,071,107	4,760,880	1,516,958,772
Special Assessments	---	49,818	152,143	25,917,558
Licenses and Permits	139,476	541,426	22,415	19,064,032
Intergovernmental Revenues				
Federal Grants				
Highways	---	---	---	42,874,282
Human Services	1,432,466	2,722,974	530,053	262,863,011
Disaster	59,632	11,219	89,132	6,662,537
All Other	313,456	248,498	28,680	90,320,516
Total Federal Grants	1,805,554	2,982,691	647,865	402,720,346
State Grants				
HACA	1,920,216	2,487,570	1,097,458	209,299,797
Manufactured Home HACA	---	87,802	4,553	2,141,066
Local Performance Aid	---	---	---	221,266
Attached Machinery Aid	---	---	---	2,381,788
Disparity Reduction Aid	81,812	6,842	50,037	13,528,153
Highways	3,467,553	6,432,778	2,202,314	385,346,186
Human Services	5,012,024	6,393,851	1,133,782	441,395,309
Criminal Justice Aid	275,049	434,977	48,852	18,799,238
PERA Aid	54,309	81,912	15,547	4,921,047
Police Aid	---	394,751	30,692	6,831,715
All Other	1,352,442	1,919,140	451,439	212,844,298
Total State Grants	12,163,405	18,239,623	5,034,674	1,297,709,863
Local Units Grants	19,776	388,042	7,050	37,403,700
Total Intergovernmental Revenues	13,988,735	21,610,356	5,689,589	1,737,833,909
Charges for Services	2,739,882	5,654,451	175,595	375,101,759
Fines and Forfeits	321,275	761,756	950	24,521,712
Interest Earnings	1,022,450	1,624,888	753,288	193,099,312
All Other Revenues	1,121,754	866,846	296,390	178,351,352
Total Revenues	29,164,265	51,180,648	11,851,250	4,070,848,406
Other Financing Sources				
Borrowing				
Bonds Issued	---	---	---	137,989,777
Other Long-term Debt	---	---	83,985	23,727,155
Total Borrowing	---	---	83,985	161,716,932
Other Sources	80,000	---	25	1,368,157
Transfers From - Enterprise Funds	---	---	---	880,593
- Governmental Funds	---	885,342	---	188,953,809
Total Revenues and Other Sources	29,244,265	52,065,990	11,935,260	4,423,767,897

Table 3
Classification of County Expenditures
For the Year Ended December 31, 2000

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	5,055,160	7,991,702	1,228,858	573,499,966
	- Capital Outlay	---	---	---	49,821,340
	Total General Government	5,055,160	7,991,702	1,228,858	623,321,306
Public Safety	- Sheriff	2,241,391	7,231,963	556,996	261,877,765
	- Corrections	1,357,316	3,999,982	564,524	291,838,005
	- All Other	39,204	226,500	64,495	98,957,175
	- Capital Outlay	---	---	618,213	85,939,292
	Total Public Safety	3,637,911	11,458,445	1,804,228	738,612,237
Streets and Highways	- Administration	153,828	461,805	140,618	35,342,827
	- Maintenance	2,272,904	3,798,266	1,611,649	242,288,557
	- Construction	2,945,672	6,159,890	1,876,735	402,776,028
	- Other Capital Outlay	---	---	---	6,174,029
	Total Streets and Highways	5,372,404	10,419,961	3,629,002	686,581,441
Sanitation	- Current Expenditures	876,431	265,233	64,847	65,109,731
	- Capital Outlay	---	---	---	12,575,192
	Total Sanitation	876,431	265,233	64,847	77,684,923
Human Services	- Income Maintenance	2,026,663	2,801,189	674,477	420,113,154
	- Social Services	7,365,875	10,916,021	2,249,042	871,888,927
	- All Other	---	---	---	52,208,365
	- Capital Outlay	---	---	---	15,477,863
	Total Human Services	9,392,538	13,717,210	2,923,519	1,359,688,309
Health	- Current Expenditures	2,352,990	2,040,041	81,398	181,735,767
	- Capital Outlay	---	---	---	2,613,795
	Total Health	2,352,990	2,040,041	81,398	184,349,562
Culture and Recreation	- Current Expenditures	249,685	1,093,640	49,225	71,112,819
	- Capital Outlay	---	---	---	14,798,105
Parks and Recreation	- Current Expenditures	152,785	812,268	72,867	41,041,345
	- Capital Outlay	---	---	---	3,737,924
	Total Culture and Recreation	402,470	1,905,908	122,092	130,690,193
Conservation of Natural Resources	- Current Expenditures	806,865	648,997	613,256	63,670,708
	- Capital Outlay	---	---	---	1,352,271
	Total Conservation of Natural Resources	806,865	648,997	613,256	65,022,979
Economic Development	- Current Expenditures	87,831	30,000	174,967	59,254,121
	- Capital Outlay	---	---	---	2,699,133
	Total Economic Development	87,831	30,000	174,967	61,953,254
All Other	- Current Expenditures	743,708	446,176	67,665	23,766,000
	- Capital Outlay	---	1,332,069	---	24,968,314
	Total All Other	743,708	1,778,245	67,665	48,734,314
Debt Service	- Principal Paid on Bonds	165,000	975,000	265,000	103,034,610
	- Other Long-term Debt	42,115	---	41,187	21,116,592
	- Interest and Fiscal Charges	24,880	856,535	268,820	50,883,110
	Total Current Expenditures	25,782,636	42,763,783	8,214,884	3,353,705,232
	Total Capital Outlay	2,945,672	7,491,959	2,494,948	622,933,286
	Total Debt Service	231,995	1,831,535	575,007	175,034,312
	Total Expenditures	28,960,303	52,087,277	11,284,839	4,151,672,830
	Other Financing Uses				
	Debt Redemption - Refunded Bonds	---	---	---	9,415,430
	Other Uses	---	---	---	---
	Transfers To - Enterprise Funds	---	---	---	5,011,702
	- Governmental Funds	---	885,342	---	188,953,809
	Total Expenditures and Other Uses	28,960,303	52,972,619	11,284,839	4,355,053,771
Unreserved Fund Balance					
	General Fund Unreserved Fund Balance	5,432,546	9,112,984	2,398,826	734,788,787
	Special Revenue Fund Unreserved Fund Balance	7,301,158	2,957,814	7,242,410	717,313,631
	Total	12,733,704	12,070,798	9,641,236	1,452,102,418
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		49.4%	28.2%	117.4%	43.3%

This page left blank intentionally

**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 4
Public Service Enterprises
Analysis of Hospital Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
CHIPPEWA [1]	13,088	7,582,023	7,196,127	385,896	697,664	---	1,083,560	---	---	---	188,884	---	---	---	---
CLEARWATER	8,423	10,268,400	10,969,032	(700,632)	192,944	1,778	(509,466)	---	---	(62,000)	347,180	---	346,788	2,565,243	
COOK [2]	5,168	5,913,416	6,694,672	(781,256)	468,683	15,820	(328,393)	285,578	---	---	307,939	---	10,115	---	
DOUGLAS	32,821	42,223,690	39,213,066	3,010,624	999,833	---	4,010,457	---	---	---	3,552,386	---	45,248	480,000	
HENNEPIN	1,116,200	343,573,348	357,081,076	(13,507,728)	20,020,643	2,051,712	4,461,203	12,898,677	14,855	7,105,102	1,836,000	12,938,141	---	1,873,923	3,425,156
KANABEC	14,996	15,331,347	13,577,613	1,753,734	160,759	---	1,914,493	---	---	---	1,103,990	---	201,477	95,000	
MAHNOMEN [1] [2] [5]	5,190	3,656,772	3,981,344	(324,572)	191,522	---	(133,050)	---	---	---	(572,267)	1,383,837	---	3,097	20,823
MEEKER [5]	22,644	10,312,926	10,053,448	259,478	324,848	---	584,326	---	---	---	449,685	---	---	---	
MURRAY	9,165	3,821,769	4,210,817	(389,048)	227,174	1,927	(163,801)	---	---	---	64,781	---	---	---	
PIPESTONE [2]	9,895	9,638,818	8,611,000	1,027,818	92,577	157,264	963,131	---	---	---	(241,980)	181,012	2,935,000	---	336,370
RENVILLE	17,154	5,232,333	4,959,047	273,286	46,560	---	319,846	---	---	---	186,130	---	24,882	52,938	
SWIFT	11,956	4,537,171	4,361,248	175,923	219,659	1,078	394,504	150,000	---	---	---	146,371	---	4,564	51,693
TOTAL	<u>1,266,700</u>	<u>462,092,013</u>	<u>470,908,490</u>	<u>(8,816,477)</u>	<u>23,642,866</u>	<u>2,229,579</u>	<u>12,596,810</u>	<u>13,334,255</u>	<u>14,855</u>	<u>7,105,102</u>	<u>959,753</u>	<u>20,850,336</u>	<u>2,935,000</u>	<u>2,510,094</u>	<u>7,027,223</u>

See explanation of footnotes at the end of the public service enterprise section.

Table 5
Public Service Enterprises
Analysis of Nursing Home Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net	Taxes	Federal Grants	State Grants	Transfers	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense	Income				To/(From) Other Funds			Interest Payments	Principal Payments
BECKER [3]	30,000	2,160,647	2,060,576	100,071	20,638	---	120,709	---	---	---	---	51,319	---	---	---
COOK [2]	5,168	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DODGE	17,731	3,086,399	3,294,049	(207,650)	24,532	23,789	(206,907)	---	---	---	(410,757)	11,770	---	19,313	47,277
HUBBARD [3]	18,376	5,102,815	4,901,762	201,053	44,661	16,236	229,478	---	---	---	---	95,372	---	16,236	15,000
ITASCA [3]	43,992	5,329,261	5,107,142	222,119	230,042	214,453	237,708	---	---	---	---	416,085	---	211,649	149,015
LAKE [3]	11,058	2,681,639	2,638,178	43,461	31,771	---	75,232	---	---	---	---	39,828	---	---	---
MAHNOMEN [2]	5,190	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PENNINGTON [3]	13,584	2,688,685	2,623,901	64,784	10,025	681	74,128	---	---	---	---	13,779	---	---	---
PIPESTONE [2]	9,895	---	---	---	---	---	---	---	---	---	---	---	---	---	---
RAMSEY	511,035	9,657,188	10,353,234	(696,046)	37,239	1,095	(659,902)	---	---	33,778	(155,596)	115,542	---	---	4,228
STEELE	33,680	4,541,843	4,583,638	(41,795)	41,181	1,104	(1,718)	---	---	---	---	2,166,282	3,695,996	121,568	30,000
ST. LOUIS	200,528	21,482,541	21,526,248	(43,707)	2,972	81,251	(121,986)	2,972	---	---	(269,764)	426,520	---	---	---
TRAVERSE	4,134	2,054,909	2,028,264	26,645	16,572	---	43,217	---	---	---	---	11,023	---	---	---
WADENA [11]	13,713	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL	918,084	58,785,927	59,116,992	(331,065)	459,633	338,609	(210,041)	2,972	---	33,778	(836,117)	3,347,520	---	368,766	245,520

See explanation of footnotes at the end of the public service enterprise section.

Table 6
Public Service Enterprises
Analysis of Nursing Services Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BELTRAMI	39,650	1,226,196	1,978,689	(752,493)	775,423	---	22,930	---	299,554	405,952	---	6,129	---	---	---
CLAY	51,229	1,166,909	2,413,563	(1,246,654)	888,320	---	(358,334)	---	275,548	506,297	(365,277)	8,366	---	---	3,145
POLK	[8] ---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL	<u>90,879</u>	<u>2,393,105</u>	<u>4,392,252</u>	<u>(1,999,147)</u>	<u>1,663,743</u>	<u>---</u>	<u>(335,404)</u>	<u>---</u>	<u>575,102</u>	<u>912,249</u>	<u>(365,277)</u>	<u>14,495</u>	<u>---</u>	<u>---</u>	<u>3,145</u>

See explanation of footnotes at the end of the public service enterprise section.

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
BLUE EARTH LANDFILL	55,941	1,375,084	1,030,271	344,813	82,428	74,266	352,975	---	---	---	(40,277)	---	---	74,266	134,770
CASS PINE RIVER AREA SANITARY [5]	27,150	309,462	573,927	(264,465)	3,420	17,126	(278,171)	---	---	---	---	7,000	---	17,126	107,095
CLAY SOLID WASTE	51,229	808,333	995,149	(186,816)	1,524,482	19,057	1,318,609	958,071	22,879	164,746	---	1,041	---	19,057	7,972
COTTONWOOD LANDFILL	12,167	622,095	320,971	301,124	99,110	29,835	370,399	99,406	---	---	(62,037)	---	---	29,290	345,000
CROW WING SERPENT LAKE SANIT. DIST. [5]	55,099	239,649	275,523	(35,874)	23,858	68,333	(80,349)	---	---	---	158,710	---	---	---	---
SOLID WASTE		2,019,062	839,154	1,179,908	179,211	34,106	1,325,013	1,131	---	595	---	169,576	---	34,106	635,000
DOUGLAS SOLID WASTE [5]	32,821	1,921,274	3,335,730	(1,414,456)	1,404,598	---	(9,858)	---	---	154,360	---	3,809,752	---	---	---
HENNEPIN SOLID WASTE	1,116,200	49,263,871	49,209,224	54,647	5,586,975	748,614	4,893,008	312,997	---	3,603,495	---	217,395	---	748,614	8,135,000
HUBBARD SOLID WASTE	18,376	65,819	1,393,112	(1,327,293)	1,576,126	---	248,833	---	---	55,936	(80,000)	280,049	---	---	---
LAKE SANITARY DISTRICT [5]	11,058	64,047	190,798	(126,751)	5,083	---	(121,668)	---	---	---	---	---	---	---	---
LYON LANDFILL	25,425	1,970,379	1,792,181	178,198	225,998	---	404,196	---	---	---	(7,118)	35,704	---	---	---
OLMSTED WASTE MANAGEMENT	124,277	9,824,769	8,345,161	1,479,608	2,361,514	1,229,868	2,611,254	---	---	1,158,945	(6,078)	1,286,891	---	1,229,868	7,950,548
OTTER TAIL WASTE MANAGEMENT	57,159	5,611,897	5,225,332	386,565	339,984	57,263	669,286	---	---	183,246	---	238,634	---	57,263	---
POLK LANDFILL	31,369	501,209	495,665	5,544	47,751	---	53,295	---	---	---	---	157,531	---	---	---
RESOURCE RECOVERY		2,840,607	2,426,300	414,307	53,184	91,737	375,754	---	---	---	---	259,876	---	---	525,000
STEELE SOLID WASTE	33,680	976,168	622,433	353,735	74,293	---	428,028	---	---	---	---	10,675	---	---	2,689

Table 7
Public Service Enterprises
Analysis of Sanitation Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
ST. LOUIS SOLID WASTE	200,528	4,945,441	6,059,828	(1,114,387)	2,763,053	202,314	1,446,352	1,232,034	2,200	546,271	---	1,422,752	---	188,538	830,000
TODD SOLID WASTE	24,426	649,799	912,849	(263,050)	354,364	---	91,314	---	---	67,474	---	75,616	---	---	---
WRIGHT SOLID WASTE	89,986	200	705,892	(705,692)	1,387,291	664,302	17,297	---	---	---	---	---	---	650,050	645,000
TOTAL	<u>1,966,891</u>	<u>84,009,165</u>	<u>84,749,500</u>	<u>(740,335)</u>	<u>18,092,723</u>	<u>3,236,821</u>	<u>14,115,567</u>	<u>2,603,639</u>	<u>25,079</u>	<u>5,935,068</u>	<u>(36,800)</u>	<u>7,972,492</u>	<u>---</u>	<u>3,048,178</u>	<u>19,318,074</u>

See explanation of footnotes at the end of the public service enterprise section.

**Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 2000**

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
AITKIN CONSERVATION CENTER	15,301	593,856	792,750	(198,894)	61,250	12,720	(150,364)	---	---	3,756	---	33,793	---	12,720	4,786
ANOKA GOLF COURSE	298,084	910,208	849,203	61,005	684	22,143	39,546	---	---	---	37,500	787,299	---	22,143	35,143
WAVE POOL		503,009	494,947	8,062	---	---	8,062	---	---	---	37,500	6,183	---	---	---
BECKER EDA	30,000 [5] [13]	192,585	547,300	(354,715)	491,149	3,778	132,656	---	---	---	(46,619)	---	3,778	---	---
BROWN ECONOMIC DEVELOPMENT PARTNERS	26,911 [5]	---	9,534	(9,534)	13,693	335	3,824	---	---	---	(20,000)	---	---	335	---
CHISAGO HRA	41,101 [5]	167,510	74,416	93,094	17,448	94,576	15,966	---	---	---	---	---	---	94,576	10,000
CLAY FAMILY SERVICE CENTER	51,229	1,385,340	1,139,965	245,375	369,430	587,243	27,562	---	---	111,178	---	149,603	---	580,645	231,848
JUVENILE CENTER		1,178,444	1,638,298	(459,854)	100,552	129,874	(489,176)	---	---	85,849	---	7,724	---	129,186	85,669
DAKOTA GEOGRAPHIC INFORMATION SYSTEM	355,904	106,385	94,868	11,517	---	---	11,517	---	---	---	---	---	---	---	---
FARIBAULT HRA	16,181 [5]	218,579	218,731	(152)	---	---	(152)	---	---	---	---	---	---	---	---
HENNEPIN GLEN LAKE GOLF COURSE	1,116,200	876,532	721,480	155,052	---	66,306	88,746	---	---	---	---	3,560	---	66,306	78,987
METRO HEALTH PLAN		74,436,579	71,187,060	3,249,519	799,044	---	4,048,563	---	---	---	---	116,219	---	---	---
ITASCA ITASCA RESOURCE CENTER	43,992	464,660	437,043	27,617	---	---	27,617	---	---	---	---	---	---	---	---
KITTSOON RURAL WATER DISTRICT	5,285 [5]	296,134	269,532	26,602	266,055	356,812	(64,155)	---	---	---	(60,000)	166,176	---	182,591	216,192
LAKE HRA	11,058 [5]	128,234	116,082	12,152	---	76,580	(64,428)	---	---	---	(19,000)	---	---	76,850	14,755
LE SUEUR HRA	25,426 [5]	211,017	213,160	(2,143)	173	---	(1,970)	---	---	---	---	---	---	---	---
MEEKER EDA	22,644 [5]	240,930	138,698	102,232	2,228	114,305	(9,845)	---	---	---	---	1,115,345	---	113,087	30,980
MOWER HRA	38,603 [5]	676,932	543,147	133,785	---	---	133,785	---	---	---	---	59,854	---	55,103	66,128
MURRAY CONGREGATE HOUSING	9,165	232,620	167,477	65,143	50	91,005	(25,812)	---	---	---	(13,331)	1,125	---	91,005	25,000

Table 8
Public Service Enterprises
Analysis of Other Enterprise Operations
For the Year Ended December 31, 2000

Name of County	Population	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
		Revenue	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
RAMSEY	511,035															
INTEGRATED MANAGED CARE		216,194	535,989	(319,795)	---	---	(319,795)	---	---	---	---	---	---	---	---	---
LAKE OWASSO RESIDENCE		4,402,253	4,819,403	(417,150)	424,968	27,055	(19,237)	---	---	19,968	(167,291)	18,958	4,045,000	---	---	---
ROCK	9,721															
RURAL WATER DISTRICT	[5]	391,461	433,093	(41,632)	115,349	---	73,717	---	---	---	---	1,429,029	---	---	---	553,104
SHERBURNE	64,417															
FEDERAL PRISON	[6]	1,876,027	976,869	899,158	---	99,594	799,564	---	---	---	(189,935)	---	---	99,594	---	---
STEARNS	133,166															
HRA	[5]	76,186	800,113	(723,927)	716,836	16,535	(23,626)	---	692,030	---	3	---	---	---	---	---
STEELE	33,680															
CIVIC CENTER		238,027	515,830	(277,803)	141,178	66,420	(203,045)	---	---	---	(113,478)	42,800	---	66,420	145,000	---
STEVENS	10,053															
AMBULANCE		531,182	529,963	1,219	19,100	327	19,992	---	---	---	(36,986)	13,027	---	---	---	---
ST. LOUIS	200,528															
COMMUNITY FOODS	[15]	1,138,949	1,274,864	(135,915)	---	---	(135,915)	---	---	---	---	---	---	---	---	---
LAUNDRY	[15]	1,165,412	1,168,058	(2,646)	---	4,879	(7,525)	---	---	---	---	68,824	---	---	---	---
SUPERVISED LIVING FACILITIES	[15]	602,752	585,884	16,868	---	---	16,868	---	---	---	---	---	---	---	---	---
TRAVERSE	4,134															
CONGREGATE HOUSING		214,719	161,460	53,259	10,680	87,730	(23,791)	---	---	---	---	---	---	87,730	20,000	---
TOTAL	3,073,818	93,672,716	91,455,217	2,217,499	3,549,867	1,858,217	3,909,149	---	692,030	220,751	(591,637)	4,019,519	4,048,778	1,678,291	1,517,592	---

See explanation of footnotes at the end of the public service enterprise section.

Enterprise Fund Footnotes

- [1] The hospital is operated jointly by a municipality and the county.
- [2] The nursing home operations are included with the hospital operations.
- [3] The operations are for the fiscal year ended September 30.
- [4] The enterprise fund discontinued operations during the current year.
- [5] The enterprise fund is shown as a component unit in the county financial statements.
- [6] The enterprise fund began operations during the current year.
- [7] The enterprise fund debt was reclassified to the general long-term debt account.
- [8] The enterprise fund operations were reclassified and are shown as a special revenue fund.
- [9] The enterprise fund operations were reclassified and are included with other enterprise funds.
- [10] The enterprise fund operations were previously classified as a governmental fund type.
- [11] The enterprise fund operations were reclassified and are shown as a fiduciary fund.
- [12] The clinic operations are included with hospital operations.
- [13] The operations are for the fiscal year ended June 30.
- [14] The enterprise fund operations were reclassified and are shown as an internal service fund.
- [15] The enterprise fund operations were previously classified as an internal service fund.

This page left blank intentionally

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2000**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
AITKIN	15,301	4,355,000	---	---	---	---	4,355,000	---	1,141,979	769,866	
ANOKA	298,084	56,800,000	---	---	7,260,000	---	5,660,000	69,720,000	34,280,000	17,093,309	9,790,852
BECKER	30,000	495,000	---	10,000	1,385,000	---	---	1,890,000	1,385,000	898,424	1,448,584
BELTRAMI	39,650	107,500	---	---	840,000	6,115,000	---	7,062,500	1,945,000	27,292	1,169,302
BENTON	34,226	425,000	---	---	8,030,000	---	415,000	8,870,000	---	5,810,666	974,526
BIG STONE	5,820	---	---	185,000	---	---	---	185,000	---	120,000	328,962
BLUE EARTH	55,941	4,455,000	---	2,055,000	---	---	---	6,510,000	---	1,527,017	985,460
BROWN	26,911	875,000	---	---	---	3,005,000	---	3,880,000	---	921,781	731,416
CARLTON	31,671	3,445,000	---	---	---	---	---	3,445,000	1,995,000	673,681	1,793,915
CARVER	70,205	13,770,000	---	---	12,230,000	1,245,000	---	27,245,000	12,480,000	551,295	2,461,317
CASS	27,150	1,525,000	---	---	---	---	---	1,525,000	---	3,820,085	2,090,602
CHIPPEWA	13,088	---	---	---	---	---	---	---	---	---	331,998
CHISAGO	41,101	955,000	---	1,105,000	8,835,000	---	---	10,895,000	4,805,000	346,260	2,065,347
CLAY	51,229	---	---	3,410,000	4,645,000	10,110,000	---	18,165,000	4,965,000	1,232,998	1,845,499
CLEARWATER	8,423	425,000	---	---	---	3,370,000	---	3,795,000	---	81,458	522,040
COOK	5,168	5,152,500	2,000,000	---	---	1,820,000	550,000	9,522,500	1,570,000	4,656,651	256,423
COTTONWOOD	12,167	1,765,000	1,110,000	2,485,000	---	---	---	5,360,000	1,025,000	---	311,146
CROW WING	55,099	1,765,000	---	---	---	4,460,000	---	6,225,000	1,765,000	2,375,943	1,745,177
DAKOTA	355,904	42,685,000	---	---	2,390,000	---	---	45,075,000	33,465,000	655,216	10,735,566
DODGE	17,731	---	---	---	215,000	---	---	215,000	---	2,834,180	423,642
DOUGLAS	32,821	5,716,250	---	---	525,000	980,000	---	7,221,250	2,366,250	684,564	966,476
FARIBAULT	16,181	2,410,000	---	340,000	---	---	---	2,750,000	2,055,000	1,230,621	384,757
FILLMORE	21,122	260,000	---	---	---	---	---	260,000	---	71,968	747,890
FREEBORN	32,584	435,000	3,220,000	1,125,000	---	---	---	4,780,000	435,000	---	772,095
GOODHUE	44,127	1,960,000	---	---	20,395,766	---	---	22,355,766	---	1,875,542	2,166,455
GRANT	6,289	---	---	400,000	---	80,000	---	480,000	---	9,781	248,616
HENNEPIN	1,116,200	217,170,000	---	---	108,665,000	---	---	325,835,000	21,655,000	39,475,738	84,743,000
HOUSTON	19,718	---	---	---	---	---	---	---	---	---	600,969
HUBBARD	18,376	285,000	---	---	---	---	---	285,000	---	97,149	929,965
ISANTI	31,287	6,760,000	---	---	1,560,000	6,055,000	---	14,375,000	6,760,000	97,183	728,387
ITASCA	43,992	3,090,000	185,000	---	1,160,005	---	---	4,435,005	1,880,000	25,668,516	11,089,328
JACKSON	11,268	240,000	---	675,000	---	---	---	915,000	240,000	50,000	545,219
KANABEC	14,996	6,695,000	---	---	---	2,965,000	---	9,660,000	---	---	338,708
KANDIYOHI	41,203	20,895,000	---	275,000	---	---	3,125,000	24,295,000	2,605,000	33,374,888	17,061,579
KITSON	5,285	---	---	1,831,099	3,335,462	---	---	5,166,561	1,448,582	---	308,025
KOOCHICHING	14,355	1,305,000	---	---	---	---	---	1,305,000	---	---	649,877
LAC QUI PARLE	8,067	---	---	---	---	---	---	---	---	---	256,863
LAKE	11,058	1,816,478	2,350,000	---	2,055,000	---	---	6,221,478	1,945,000	180,950	1,014,993

**Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2000**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
LAKE OF THE WOODS	4,522	---	---	---	---	---	---	---	---	143,153	
LE SUEUR	25,426	2,725,000	---	---	---	---	255,000	2,980,000	255,000	126,893	279,590
LINCOLN	6,429	2,100,000	---	814,000	---	---	---	2,914,000	385,000	66,552	121,460
LYON	25,425	---	---	2,065,000	---	---	---	2,065,000	---	2,378,891	412,909
MAHNOMEN	5,190	---	---	75,000	858,000	---	---	933,000	---	1,515,563	259,023
MARSHALL	10,155	---	---	979,304	---	---	---	979,304	---	735,000	370,716
MARTIN	21,802	940,000	---	345,000	---	---	---	1,285,000	345,000	300,678	310,156
MCLEOD	34,898	2,780,000	---	---	---	---	---	2,780,000	230,000	485,000	956,265
MEEKER	22,644	3,045,000	---	---	---	3,162,143	---	6,207,143	---	2,499,705	647,375
MILLE LACS	22,330	4,730,000	---	---	---	1,670,000	---	6,400,000	---	17,432	835,166
MORRISON	31,712	4,250,000	2,595,000	---	3,590,000	---	---	10,435,000	6,705,000	728,864	752,894
MOWER	38,603	---	---	---	---	---	---	---	---	1,124,434	604,264
MURRAY	9,165	---	---	905,000	---	---	---	905,000	160,000	1,575,000	160,685
NICOLLET	29,771	4,375,000	---	---	---	---	800,000	5,175,000	---	765,000	1,257,228
NOBLES	20,832	8,320,000	---	---	---	---	---	8,320,000	---	5,130,000	404,509
NORMAN	7,442	---	---	255,000	---	---	---	255,000	255,000	11,032	260,221
OLMSTED	124,277	1,570,000	---	---	33,490,000	16,460,000	---	51,520,000	35,005,000	901,016	3,022,895
OTTER TAIL	57,159	1,395,000	---	---	---	---	---	1,395,000	---	329,099	2,745,835
PENNINGTON	13,584	2,940,000	---	---	---	---	---	2,940,000	---	31,648	151,753
PINE	26,530	---	---	---	---	---	---	---	---	600,000	351,251
PIPESTONE	9,895	3,365,000	---	---	---	---	---	3,365,000	100,000	383,498	131,054
POLK	31,369	---	---	7,860,000	4,175,000	---	1,630,000	13,665,000	1,290,000	1,471,872	956,221
POPE	11,236	118,750	---	---	---	---	---	118,750	118,750	193,923	481,520
RAMSEY	511,035	125,204,496	---	---	---	---	---	125,204,496	61,195,000	552,168	29,385,287
RED LAKE	4,299	---	---	---	---	---	---	---	---	---	108,639
REDWOOD	16,815	---	---	---	---	---	---	---	---	---	549,956
RENVILLE	17,154	3,660,000	---	---	---	---	---	3,660,000	---	519,305	852,420
RICE	56,665	3,390,000	---	---	---	---	---	3,390,000	790,000	5,493,000	926,573
ROCK	9,721	---	---	---	---	---	---	---	---	1,446,000	445,656
ROSEAU	16,338	---	---	---	---	---	---	---	---	69,230	507,915
SCOTT	89,498	7,525,000	---	35,000	---	---	---	7,560,000	7,525,000	13,220,152	2,455,183
SHERBURNE	64,417	5,065,000	---	---	---	8,000,000	---	13,065,000	---	---	1,291,357
SIBLEY	15,356	---	---	905,000	---	---	---	905,000	255,000	2,000,000	789,542
STEARNS	133,166	7,075,000	---	445,000	13,585,000	---	---	21,105,000	1,845,000	5,399,208	3,851,418
STEELE	33,680	12,395,000	---	---	---	3,870,000	---	16,265,000	5,995,000	4,382,580	631,748
STEVENS	10,053	---	---	---	---	---	---	---	---	14,343	200,516
ST. LOUIS	200,528	2,030,000	---	---	3,230,000	---	---	5,260,000	2,475,000	19,623,947	33,053,162
SWIFT	11,956	---	---	1,475,000	370,000	---	---	1,845,000	370,000	127,541	454,598

Table 9
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2000

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences	
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	All Revenue Other [1]					
TODD	24,426	345,000	---	---	---	---	---	345,000	---	932,305	957,332
TRAVERSE	4,134	1,505,000	---	---	---	---	---	1,505,000	---	279,792	219,714
WABASHA	21,610	185,000	---	---	---	---	---	185,000	---	726,613	720,835
WADENA	13,713	---	---	---	---	---	---	---	---	---	489,925
WASECA	19,526	5,090,000	---	---	---	---	1,590,000	6,680,000	1,260,000	87,425	766,978
WASHINGTON	201,130	33,970,000	---	710,000	---	---	---	34,680,000	18,270,000	26,135,839	4,777,857
WATONWAN	11,876	2,500,000	---	---	---	---	---	2,500,000	---	273,950	203,306
WILKIN	7,138	80,000	---	---	---	---	---	80,000	80,000	156,662	183,729
WINONA	49,985	75,000	---	---	---	---	---	75,000	---	222,058	667,750
WRIGHT	89,986	14,890,000	---	---	11,330,000	---	---	26,220,000	23,060,000	---	1,599,212
YELLOW MEDICINE	11,080	3,500,000	---	---	---	---	910,000	4,410,000	910,000	243,004	290,767
TOTAL	4,919,479	679,175,974	11,460,000	30,764,403	254,154,233	73,367,143	14,935,000	1,063,856,753	309,948,582	250,861,357	266,332,360

Footnote: [1] All other includes bonds payable from county state-aid street allocations.

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

**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1999 to 2000
2000 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AITKIN	490,580	13,302,671	13,793,251	735,675	14,774,237	15,509,912	12.4%	16,406,280	94.5%
ANOKA	47,599,752	(848,198)	46,751,554	49,291,667	2,361,672	51,653,339	10.5%	163,889,151	31.5%
BECKER	5,262,847	10,863,277	16,126,124	3,307,095	14,692,799	17,999,894	11.6%	24,922,762	72.2%
BELTRAMI	11,062,597	9,576,009	20,638,606	12,417,980	9,456,085	21,874,065	6.0%	32,727,365	66.8%
BENTON	601,378	9,440,701	10,042,079	1,103,191	8,990,265	10,093,456	0.5%	19,189,038	52.6%
BIG STONE	1,734,048	4,120,966	5,855,014	1,835,744	4,930,644	6,766,388	15.6%	5,122,622	132.1%
BLUE EARTH	38,582,541	---	38,582,541	47,275,004	---	47,275,004	22.5%	30,565,906	154.7%
BROWN	3,229,152	4,935,483	8,164,635	3,260,970	6,315,797	9,576,767	17.3%	17,019,519	56.3%
CARLTON	1,436,874	5,537,750	6,974,624	1,595,022	6,505,654	8,100,676	16.1%	26,333,243	30.8%
CARVER	38,947,810	5,404,870	44,352,680	32,005,226	7,964,160	39,969,386	-9.9%	44,510,730	89.8%
CASS	1,899,790	10,499,326	12,399,116	7,195,593	7,525,772	14,721,365	18.7%	27,994,513	52.6%
CHIPPEWA	6,937,333	5,014,593	11,951,926	6,856,419	5,143,419	11,999,838	0.4%	9,845,758	121.9%
CHISAGO	10,627,870	2,779,201	13,407,071	7,227,027	802,887	8,029,914	-40.1%	29,272,405	27.4%
CLAY	6,942,209	(29,173)	6,913,036	9,213,136	146,860	9,359,996	35.4%	30,400,273	30.8%
CLEARWATER	1,770,882	4,783,360	6,554,242	2,168,535	5,575,297	7,743,832	18.1%	9,631,850	80.4%
COOK	186,967	8,226,115	8,413,082	1,809,569	7,105,681	8,915,250	6.0%	11,000,753	81.0%
COTTONWOOD	577,286	4,773,300	5,350,586	493,936	5,081,587	5,575,523	4.2%	10,031,486	55.6%
CROW WING	107,580	14,122,807	14,230,387	84,505	14,188,451	14,272,956	0.3%	35,425,033	40.3%
DAKOTA	116,802,148	---	116,802,148	98,340,596	---	98,340,596	-15.8%	172,407,354	57.0%
DODGE	2,863,305	1,468,908	4,332,213	3,363,835	2,193,940	5,557,775	28.3%	10,885,748	51.1%
DOUGLAS	3,903,625	1,773,449	5,677,074	4,202,010	1,958,980	6,160,990	8.5%	22,878,360	26.9%
FARIBAUT	1,943,572	1,941,940	3,885,512	1,983,070	1,902,608	3,885,678	0.0%	10,423,386	37.3%
FILLMORE	5,852,597	2,751,499	8,604,096	4,953,746	2,581,721	7,535,467	-12.4%	12,613,084	59.7%
FREEBORN	6,224,029	10,001,789	16,225,818	7,205,541	9,253,222	16,458,763	1.4%	21,337,878	77.1%
GOODHUE	1,862,872	6,519,243	8,382,115	393,913	4,590,912	4,984,825	-40.5%	28,586,786	17.4%
GRANT	1,472,008	827,089	2,299,097	1,803,562	543,895	2,347,457	2.1%	7,057,129	33.3%
HENNEPIN	14,004,548	191,141,911	205,146,459	46,761,513	180,218,955	226,980,468	10.6%	846,873,028	26.8%
HOUSTON	3,382,994	3,893,849	7,276,843	3,526,075	3,604,664	7,130,739	-2.0%	12,764,837	55.9%
HUBBARD	3,354,474	3,538,110	6,892,584	3,534,262	3,081,628	6,615,890	-4.0%	15,373,008	43.0%
ISANTI	141,082	5,916,226	6,057,308	145,787	5,378,700	5,524,487	-8.8%	21,610,338	25.6%
ITASCA	---	20,424,151	20,424,151	---	23,140,798	23,140,798	13.3%	41,303,056	56.0%
JACKSON	576,107	5,917,053	6,493,160	855,094	6,205,241	7,060,335	8.7%	10,729,574	65.8%
KANABEC	297,072	3,318,712	3,615,784	579,658	2,763,277	3,342,935	-7.5%	11,067,145	30.2%
KANDIYOHI	---	17,852,037	17,852,037	---	16,024,302	16,024,302	-10.2%	31,653,118	50.6%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1999 to 2000
2000 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
KITSON	1,784,777	2,784,863	4,569,640	3,338,440	1,766,440	5,104,880	11.7%	6,445,002	79.2%
KOOCHICHING	8,359,940	4,195,273	12,555,213	9,835,172	2,670,779	12,505,951	-0.4%	14,115,012	88.6%
LAC QUI PARLE	1,600,306	4,553,451	6,153,757	2,445,238	4,547,581	6,992,819	13.6%	5,665,539	123.4%
LAKE	2,435,600	8,391,091	10,826,691	3,336,000	8,157,246	11,493,246	6.2%	13,715,232	83.8%
LAKE OF THE WOODS	5,055,984	876,323	5,932,307	3,183,066	249,801	3,432,867	-42.1%	6,927,451	49.6%
LE SUEUR	7,793,957	(88,887)	7,705,070	7,853,448	(72,167)	7,781,281	1.0%	15,031,859	51.8%
LINCOLN	639,948	3,385,466	4,025,414	287,082	4,208,217	4,495,299	11.7%	5,797,101	77.5%
LYON	870,127	4,495,123	5,365,250	942,283	5,211,084	6,153,367	14.7%	10,709,542	57.5%
MAHNOMEN	1,441,989	3,026,648	4,468,637	928,568	3,270,684	4,199,252	-6.0%	6,956,944	60.4%
MARSHALL	1,129,347	2,208,425	3,337,772	1,071,247	3,231,979	4,303,226	28.9%	9,174,811	46.9%
MARTIN	---	8,540,477	8,540,477	173,069	6,897,736	7,070,805	-17.2%	11,230,637	63.0%
MCLEOD	12,444,074	254,562	12,698,636	13,656,037	375,043	14,031,080	10.5%	21,813,334	64.3%
MEEKER	2,937,456	4,137,513	7,074,969	3,049,785	4,913,212	7,962,997	12.6%	13,324,819	59.8%
MILLE LACS	3,969,152	5,077,663	9,046,815	4,248,015	5,135,879	9,383,894	3.7%	16,853,286	55.7%
MORRISON	3,718,178	9,413,830	13,132,008	3,360,678	8,558,714	11,919,392	-9.2%	20,687,910	57.6%
MOWER	8,758,097	23,814,240	32,572,337	15,778,642	17,588,295	33,366,937	2.4%	24,816,218	134.5%
MURRAY	945,696	3,995,691	4,941,387	928,080	4,102,860	5,030,940	1.8%	6,347,734	79.3%
NICOLLET	8,417,081	6,067,349	14,484,430	4,233,169	4,438,580	8,671,749	-40.1%	21,255,116	40.8%
NOBLES	4,410,564	4,145,142	8,555,706	4,675,790	4,635,364	9,311,154	8.8%	12,270,132	75.9%
NORMAN	737,169	2,636,226	3,373,395	672,905	2,680,441	3,353,346	-0.6%	6,677,906	50.2%
OLMSTED	22,662,739	47,146	22,709,885	20,175,218	60,718	20,235,936	-10.9%	87,871,306	23.0%
OTTER TAIL	10,460,268	7,615,132	18,075,400	10,328,997	9,988,339	20,317,336	12.4%	33,490,584	60.7%
PENNINGTON	1,002,194	2,341,076	3,343,270	885,638	2,219,887	3,105,525	-7.1%	10,046,492	30.9%
PINE	434,642	5,490,596	5,925,238	137,746	4,922,186	5,059,932	-14.6%	19,938,867	25.4%
PIPESTONE	726,429	6,672,279	7,398,708	603,067	7,739,845	8,342,912	12.8%	6,359,543	131.2%
POLK	27,512	8,963,385	8,990,897	---	12,222,453	12,222,453	35.9%	29,306,139	41.7%
POPE	2,056,470	3,199,927	5,256,397	2,088,694	2,758,105	4,846,799	-7.8%	7,979,901	60.7%
RAMSEY	122,272,755	30,836,017	153,108,772	120,453,992	29,720,994	150,174,986	-1.9%	402,314,642	37.3%
RED LAKE	2,342,496	1,991,377	4,333,873	2,165,285	1,689,401	3,854,686	-11.1%	4,400,033	87.6%
REDWOOD	7,215,986	785,046	8,001,032	8,717,607	1,229,804	9,947,411	24.3%	12,417,310	80.1%
RENVILLE	4,426,145	6,818,501	11,244,646	4,516,357	6,753,055	11,269,412	0.2%	17,169,625	65.6%
RICE	11,897,064	3,938,136	15,835,200	13,438,582	4,247,236	17,685,818	11.7%	26,945,689	65.6%
ROCK	2,085,000	3,147,131	5,232,131	2,085,000	3,382,226	5,467,226	4.5%	6,871,049	79.6%
ROSEAU	3,359,379	2,937,467	6,296,846	4,129,819	3,595,962	7,725,781	22.7%	9,860,144	78.4%

Table 10
Percent Change of Unreserved Fund Balances
In the General Fund and Special Revenue Funds 1999 to 2000
2000 Unreserved Fund Balances as a Percent of Total Current Expenditures

County	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SCOTT	28,833,176	6,176,471	35,009,647	35,924,308	1,250,418	37,174,726	6.2%	44,890,896	82.8%
SHERBURNE	12,972,255	4,457,882	17,430,137	13,875,474	4,570,177	18,445,651	5.8%	32,939,775	56.0%
SIBLEY	5,156,071	161,322	5,317,393	6,076,963	564,900	6,641,863	24.9%	10,552,087	62.9%
STEARNS	11,681,309	1,556,647	13,237,956	11,275,169	1,004,429	12,279,598	-7.2%	60,081,132	20.4%
STEELE	5,886,671	1,650,422	7,537,093	6,132,037	1,916,677	8,048,714	6.8%	18,799,028	42.8%
STEVENS	1,371,538	4,340,285	5,711,823	1,449,066	5,205,003	6,654,069	16.5%	6,864,934	96.9%
ST. LOUIS	39,901,300	1,529,688	41,430,988	42,031,173	4,833,641	46,864,814	13.1%	167,303,008	28.0%
SWIFT	3,989,466	1,724,122	5,713,588	3,948,140	2,150,835	6,098,975	6.7%	9,262,717	65.8%
TODD	7,138,342	648,262	7,786,604	6,127,504	796,609	6,924,113	-11.1%	17,591,967	39.4%
TRAVERSE	---	2,770,877	2,770,877	---	2,269,872	2,269,872	-18.1%	4,864,931	46.7%
WABASHA	4,533,272	1,467,405	6,000,677	4,879,646	1,876,310	6,755,956	12.6%	13,689,220	49.4%
WADENA	1,675,083	1,357,248	3,032,331	1,623,820	1,925,441	3,549,261	17.0%	11,374,644	31.2%
WASECA	3,648,975	5,610,082	9,259,057	4,115,978	5,223,293	9,339,271	0.9%	12,449,325	75.0%
WASHINGTON	8,915,201	17,926,767	26,841,968	9,256,506	18,479,445	27,735,951	3.3%	102,183,675	27.1%
WATONWAN	3,127,677	1,275,951	4,403,628	3,259,671	1,657,266	4,916,937	11.7%	10,224,648	48.1%
WILKIN	1,952,843	3,661,620	5,614,463	1,782,376	4,824,772	6,607,148	17.7%	7,232,517	91.4%
WINONA	6,322,957	5,962,483	12,285,440	6,733,750	5,999,954	12,733,704	3.6%	25,782,636	49.4%
WRIGHT	10,444,113	2,181,620	12,625,733	10,961,523	1,109,275	12,070,798	-4.4%	42,763,783	28.2%
YELLOW MEDICINE	1,783,633	7,098,309	8,881,942	1,336,068	8,305,168	9,641,236	8.5%	8,214,884	117.4%
Total	<u>768,430,332</u>	<u>648,040,172</u>	<u>1,416,470,504</u>	<u>810,036,844</u>	<u>642,065,574</u>	<u>1,452,102,418</u>	<u>2.5%</u>	<u>3,353,705,232</u>	<u>43.3%</u>

APPENDIX A

FACTORS INFLUENCING COUNTY FINANCES

This page left blank intentionally

Appendix A

Factors Influencing County Finances

The finances of counties are affected by many different factors. Some of the variation results from decisions made by county officials. Some is due to factors outside the control of the elected officials such as state mandates, a county's size, the economic status of its residents, or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, and many other interrelated factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the county. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on county finances, while others might be one-time events.

A. Demographics

Age of Housing. In the metropolitan area, the average age of housing in a county reflects not only the probable condition of the county's infrastructure, but several other conditions as well. The League of Minnesota Cities (LMC) found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

Population. Counties with larger populations face certain challenges not encountered by smaller counties. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates. Conversely, counties with sparse populations spread over large land areas may face higher costs per citizen served and fewer taxpayers to pay for the services.

Population Decline. A large loss of population can have a very significant effect upon a county's spending. The costs of a county's infrastructure and many of its services do not go down immediately when a number of county residents move away. Consequently, the county must often curtail services or raise the property taxes on the remaining taxpayers to maintain the existing level of services. Counties experiencing population loss are commonly home to an aging population that is more likely to live on fixed incomes. This population may require more services while at the same time have fewer resources to afford them.

Income. Income is indirectly related to a county's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a county's tax capacity. Poverty rates, in turn, will be higher, creating greater demand for public services.

Crime Rate. Higher crime rates require a correspondingly high level of public safety services. Counties that host entertainment events, such as outdoor concerts, can draw large crowds of nonresidents and create unusual public safety service demands. Higher levels of poverty are also

associated with the crime rate of a county and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors including: the number, type, and use of personnel; the scope of services; and the amount of shared services.

B. Geographic Location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a higher demand for public assistance and at the same time reduce the tax capacity of the area. Trends in agriculture may result in lower property values and a decline in revenues for counties in regions where economies are primarily based on agriculture. Counties located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

C. Revenue Sources

Tax Capacity. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs. The greater the amount and types of revenue available to a county, the more it will spend. Counties with significant amounts of tax-exempt property, such as state and federal parks and forests, churches, and academic institutions, may not receive enough revenue from the parcels to cover the costs of the services provided to them.

Enterprise Funds. Services provided through enterprise funds allow counties to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, counties may be able to keep down the level of general property taxes needed to provide services.

D. Shared Services, Joint Powers Agreements

A significant practice among counties is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow counties to provide services jointly with other counties and thus pool their resources. For example, certain counties operate joint solid waste facilities while others provide human services through jointly-operated boards.

Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis. By sharing the costs of services, counties can achieve greater economies of scale and avoid duplicating services and capital investments. Counties that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by revenues provided by the other participating entities.

E. Proximity to Regional or State-Run Programs/Facilities

Counties that are located near regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. Counties may also take advantage of services offered by county urban centers or neighboring counties.

The degree of isolation experienced by a community, whether geographic or technological (i.e., lack of advanced telecommunications capability), can also affect service demands and costs. Counties that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Source of Labor

Numerous factors can impact local governments' levels of expenditures for labor. Use of part-time employees, reliance on volunteers, unionization of workers, retention of workers, and use of independent contractors for specific projects or general services can all effect the salary and fringe benefit costs paid by local governments.

G. Other Factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, counties may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials.

This page left blank intentionally

APPENDIX B

**COUNTY GENERAL AND SPECIAL REVENUE
UNRESERVED FUND BALANCES**

This page left blank intentionally

Appendix B

County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their fund balances at the close of their fiscal year which ends December 31. This creates an impression that counties have excessive amounts of revenue held in reserve. In reality, county fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Counties must rely on their fund balances to meet expenses 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.

- ! Counties receive the first half of property taxes from property owners by May 15 of each year.
- ! Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- ! Counties receive the second half of property taxes from property owners by October 15 of each year.
- ! 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 expenses 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 fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

The unique fiscal characteristics of individual counties make it impossible to apply a single standard for fund balances to all counties. While some counties may require a fund balance equivalent to 40 percent of their total current expenditures, other counties may need a fund balance equal to only 10 percent of their total current expenditures. Numerous factors must be considered when determining the level of reserves necessary to avoid short-term borrowing.

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

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

GLOSSARY

This page left blank intentionally

Glossary

BORROWING - These revenues 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 created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

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

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

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

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. 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.

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

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

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

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

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

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

Glossary

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 ON INVESTMENTS - 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.

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

MISCELLANEOUS 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.

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

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.

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

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

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

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

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

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

Glossary

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 new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - 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.

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

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

TAX INCREMENTS - These revenues refer to the amount of resources local governments generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the county and school district.

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

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

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

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. It is shown separately because proprietary 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.

This page left blank intentionally

RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR GOVERNMENT INFORMATION DIVISION

ANNUAL REPORTS:

- ! ***An Analysis of Minnesota's Municipal Liquor Store Operations in 2000***
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. April 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2000***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. May 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. July 2002.
- ! ***2000 Local Government Lobbying Expenditures***
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. February 2002
- ! ***2001 Budget Data for Minnesota Counties Together With 2000 Revised Budgets***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2001 by county. It includes comparisons with 2000 budget data. April 2002
- ! ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. August 2002
- ! ***2000 Budget Data Together With 1999 Revised Budget Data - Cities Under 2,500 in Population***
This annual report analyzes the unaudited revenues and expenditures budgeted for 2000 by cities under 2,500 in population. It includes comparisons with 1999 budget data. October 2000
- ! ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2000***
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 2002
- ! ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2000***
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. September 2002
- ! ***Legal Costs Survey - July 1999 through June 2000***
This annual report details the expenditure of public funds for legal services incurred to defend all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, from lawsuits and amounts paid in voluntary settlements or judgements in any lawsuit. December 2001
- ! ***2000 Criminal Forfeitures in the State of Minnesota***
This annual report describes the amount of property and cash seized by law enforcement agents in 2000 criminal forfeitures and what happens to the forfeited items. June 2001
- ! ***Ranking of 2000 Per Capita Expenditures of Cities Over 2,500 in Population***
This annual report compares the per capita expenditures and debt of cities over 2,500 in population. May 2002
- ! ***Ranking of 2000 Per Capita Expenditures and Long-Term Debt - Counties - for the Year Ending December 31, 2000***
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. September 2002

If you are interested in one of these recent reports, they are available on our web site at www.osa.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.