

STATE OF MINNESOTA

Office of the State Auditor



Julie Blaha
State Auditor

Minnesota County Finances

2017 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 600 public pension funds; and

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

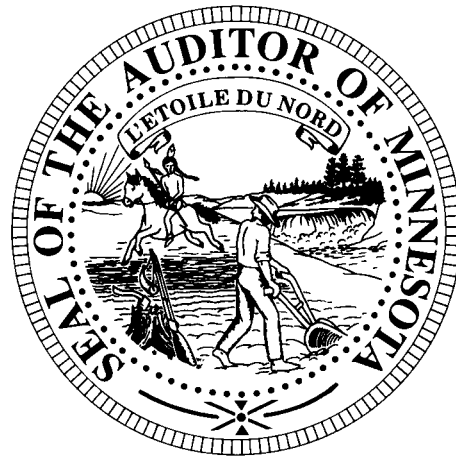
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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April 9, 2019

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Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2017.¹

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

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

Table 4 lists the bonded and other long-term debt outstanding as of December 31, 2017, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2016 and 2017 unrestricted fund balances in the General and Special Revenue Funds of counties. The tables show the actual unrestricted fund balances alphabetically by county and a ranking of 2017 unrestricted fund balances as a percent of total current expenditures.

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

¹Four counties did not fulfill the annual financial reporting requirements. Two of the counties, Hubbard and Kittson, submitted their reporting form without an accompanying audit. Unaudited data provided by these counties is included in this report for comparison purposes. OSA staff was not able to perform the standard data review because unaudited data was submitted. The other two counties, Koochiching and Red Lake, did not submit their financial reporting form or audit. The financial data for these counties is not available and is not included in this report.

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Executive Summary

Current-Year Trends

- Minnesota county revenues totaled \$6.94 billion in 2017. This represents an increase of \$314.5 million, or 4.7 percent, over 2016 (pg. 5).
- Counties reported total expenditures of \$7.36 billion in 2017. This represents an increase of \$392.9 million, or 5.6 percent, over 2016 total expenditures. Between 2016 and 2017, current expenditures increased 4.3 percent to \$5.59 billion, capital outlays decreased 3.2 percent to \$1.13 billion, and debt service increased 44.1 percent to \$644.8 million (pg. 8).
- In 2017, Minnesota counties reported outstanding long-term debt of \$3.54 billion.² This represents a decrease of 3.4 percent from the long-term debt reported in 2016. Of the \$3.54 billion in long-term debt, \$3.21 billion was outstanding bonded debt, and \$333.4 million was other long-term debt³ (pg. 12).
- Minnesota county enterprises reported operating losses of \$46.9 million in 2017. This represents a decrease of 42.1 percent from the operating losses of \$81.1 million reported in 2016. County enterprises posted a net loss of \$10.0 million in 2017, a decrease of 61.7 percent from the \$26.1 million net loss reported in 2016 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.65 billion in 2017. This represents a decrease of 1.5 percent from 2016. The average unrestricted fund balance as a percent of current expenditures for counties was 47.3 percent in 2017 compared to 50.1 percent in 2016. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from -19.0 percent (Faribault County) to 148.3 percent (Lake County) (pg. 14).

Ten-Year Trends

- Between 2008 and 2017, in actual dollars, total county revenues rose 24.4 percent. When adjusted for inflation, the increase in total revenues was 5.5 percent over this period (pg. 6).⁴
- Between 2008 and 2017, the share of total revenues derived from taxes increased from 43.3 percent to 47.8 percent, while the share of total revenues derived from intergovernmental revenues decreased from 39.5 percent to 37.5 percent (pg. 6).
- Between 2008 and 2017, in actual dollars, total county expenditures increased 18.3. When adjusted for inflation, county expenditures increased 0.4 percent over the ten-year period (pg. 9).

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

³Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

⁴Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 21, 2018) setting 2008 as the base year.

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Comparison and Overview

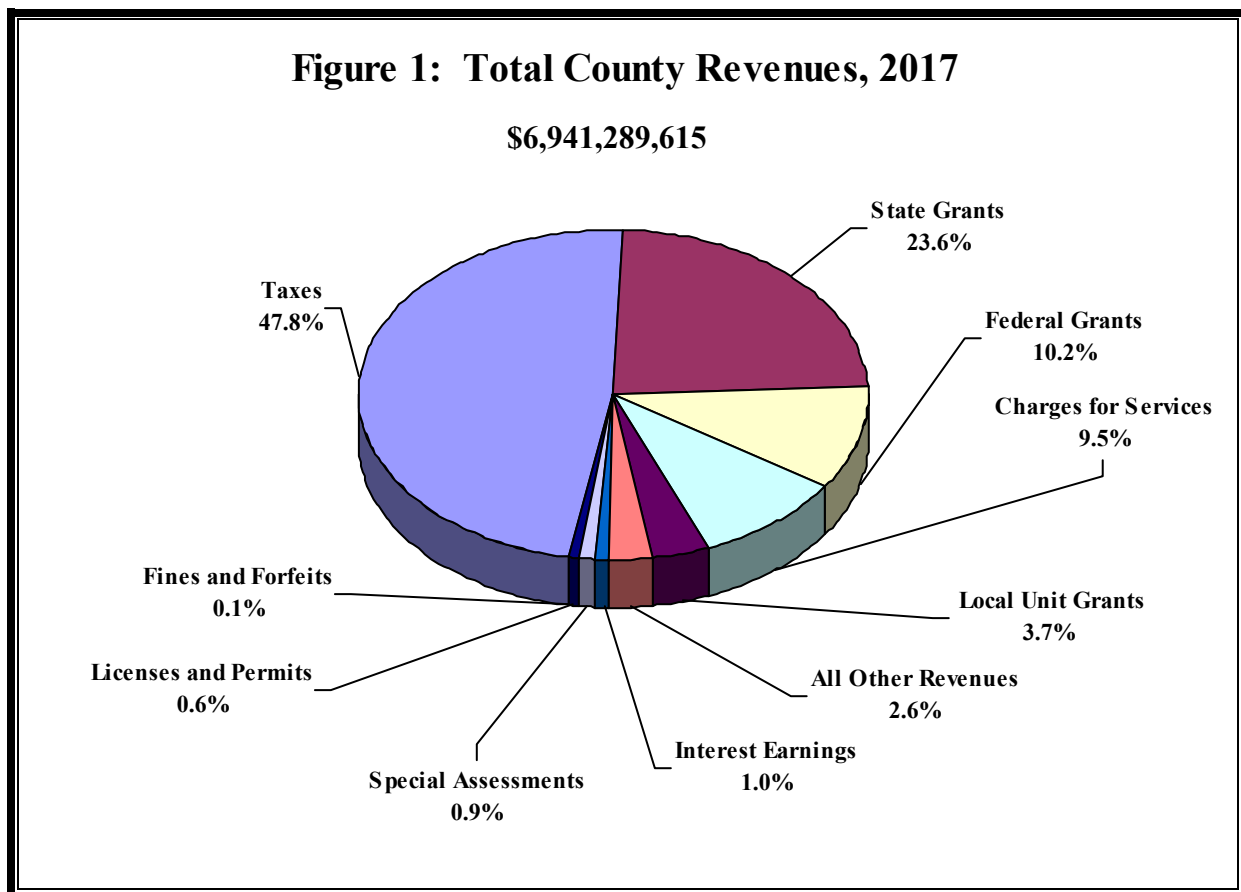
Governmental Fund Revenues

Current-Year Trends

Minnesota county revenues totaled \$6.94 billion in 2017. This represents an increase of \$314.5 million, or 4.7 percent, over 2016. Revenue growth occurred in seven of the ten categories shown in Figure 1 below. The categories showing the largest increases were local unit grants (97.7 percent) and interest earnings (52.6 percent).⁵ The categories showing decreases were fines and forfeits (-10.2 percent), all other revenues (-2.2 percent) and state grants (-2.0 percent).

Taxes, state grants, and federal grants were the most significant sources of county revenues in 2017, accounting for 81.7 percent of total revenues. The share of total revenues derived from taxes increased slightly between 2016 and 2017, while the shares of revenues derived from state and federal grants decreased slightly.

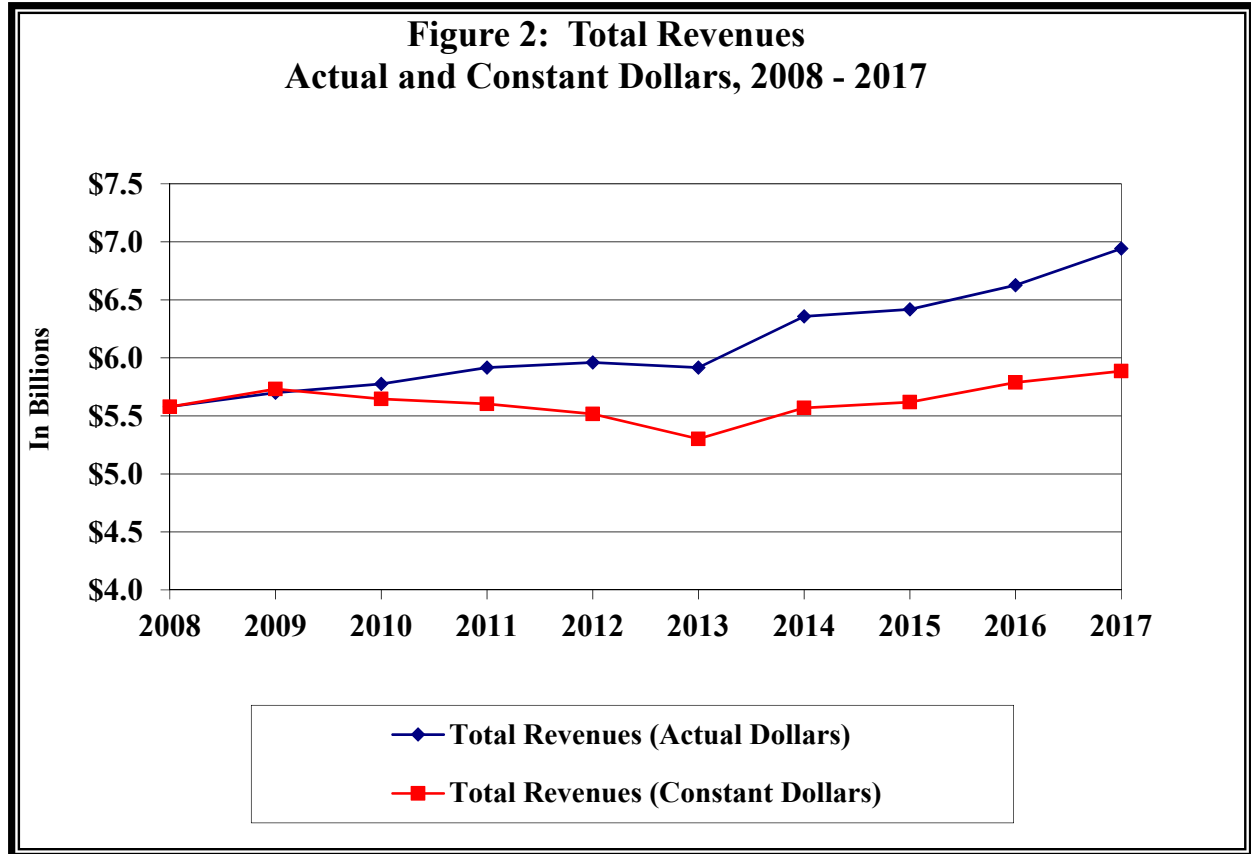
Figure 1 below shows the relative shares of total governmental revenues by source.



⁵The large increase in local unit grants reflects the distribution of assets of the recently-dissolved Counties Transit Improvement Board (CTIB) to its members (Anoka, Dakota, Hennepin, Ramsey, and Washington Counties.)

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2008 to 2017. In actual dollars, total county revenues rose 24.4 percent over this ten-year period. When adjusted for inflation, the increase in total revenues was 5.5 percent over this period.⁶



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2008 and 2017, the share of total revenues derived from taxes increased from 43.3 percent to 47.8 percent, while the share of total revenues derived from intergovernmental revenues decreased from 39.5 percent to 37.5 percent.

⁶Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 21, 2018) setting 2008 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2008 and 2017.

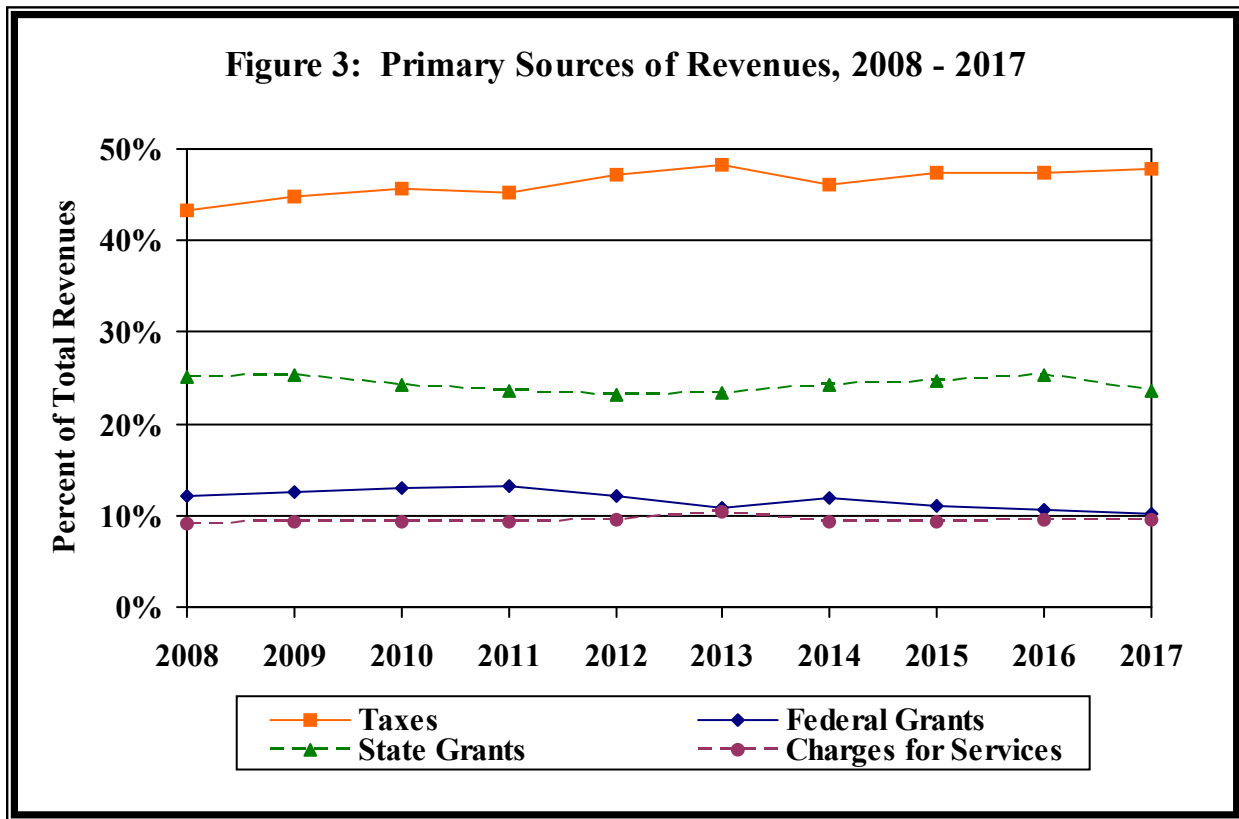


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year change.

Table 1a: County Revenues Summary (Constant Dollars), 2008 - 2017

Revenues	2008*	2012*	2013*	2017*	2008 - 12 5-Year Change	2013 - 17 5-Year Change	10-Year Change
Taxes	\$2,415,098,571	\$2,606,421,580	\$2,562,446,145	\$2,815,534,172	7.9%	9.9%	16.6%
Special Assessments	40,216,157	46,550,256	48,381,643	51,977,479	15.8%	7.4%	29.2%
Licenses and Permits	26,131,677	27,321,249	28,374,539	32,585,823	4.6%	14.8%	24.7%
Federal Grants	673,124,621	671,080,327	576,624,004	601,266,717	-0.3%	4.3%	-10.7%
State Grants	1,400,653,687	1,273,475,849	1,234,320,810	1,390,949,247	-9.1%	12.7%	-0.7%
Local Unit Grants	131,939,801	119,996,869	147,709,273	215,767,562	-9.1%	46.1%	63.5%
Charges for Services	509,545,720	528,594,657	546,787,827	557,307,657	3.7%	1.9%	9.4%
Fines and Forfeits	8,598,938	7,216,769	6,893,413	6,993,893	-16.1%	1.5%	-18.7%
Interest Earnings	149,588,008	45,730,999	-17,542,132	60,051,987	-69.4%	442.3%	-59.9%
All Other Revenues	224,070,108	189,854,301	167,504,416	153,433,121	-15.3%	-8.4%	-31.5%
Total Revenues	\$5,578,967,288	\$5,516,242,857	\$5,301,499,937	\$5,885,867,658	-1.1%	11.0%	5.5%

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

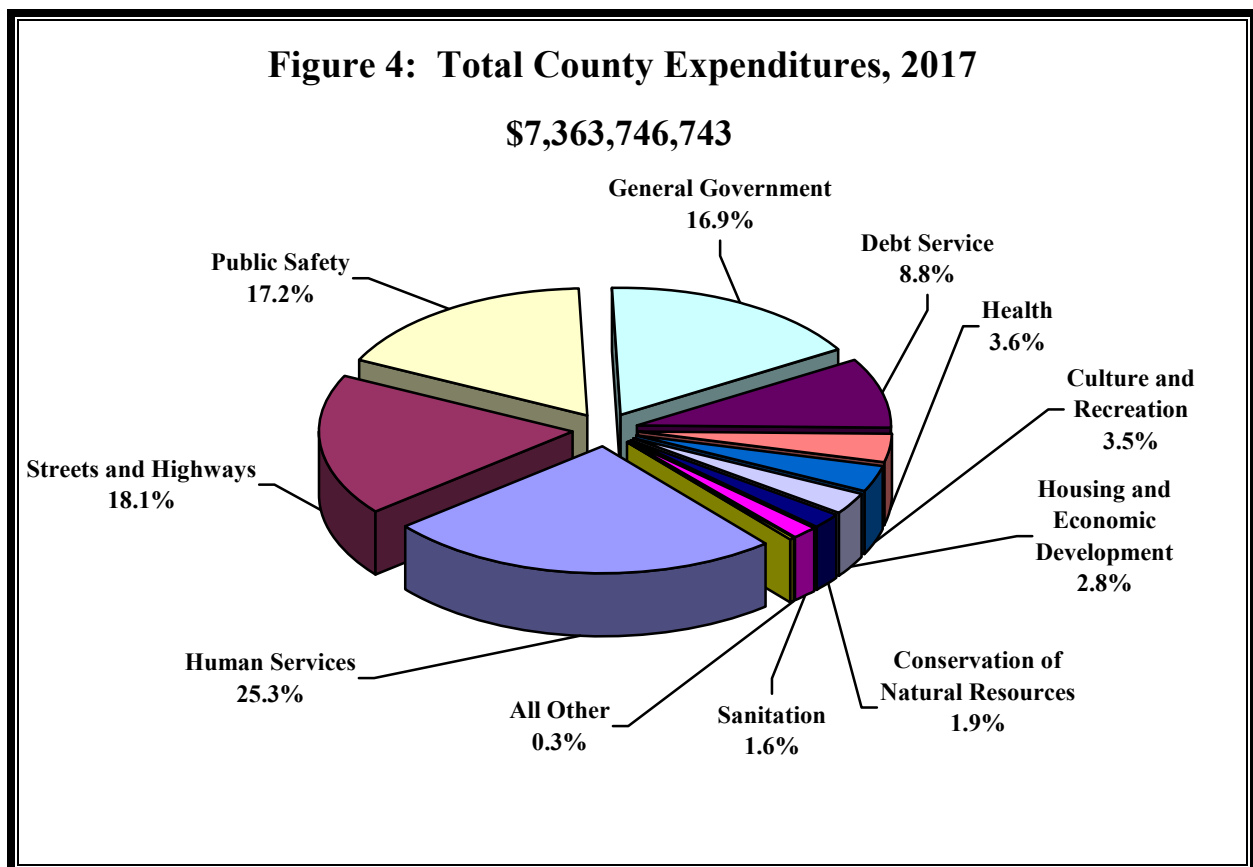
Governmental Fund Expenditures

Current-Year Trends

Counties reported total expenditures of \$7.36 billion in 2017. This represents an increase of \$392.9 million, or 5.6 percent, over 2016 total expenditures. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2016 and 2017, current expenditures increased 4.3 percent to \$5.59 billion, capital outlays decreased 3.2 percent to \$1.13 billion, and debt service increased 44.1 percent to \$644.8 million.

All but 3 of the 11 expenditure categories shown in Figure 4 below increased over the two-year period. Among those categories of expenditures showing increases, the largest were debt service (44.1 percent), conservation of natural resources (13.2 percent), and housing and economic development (10.3 percent).⁷ Counties spent less on all other expenditures (-14.1percent), culture and recreation (-7.7 percent), and streets and highways (-3.7 percent). See Table 1 on page 17 for greater detail.

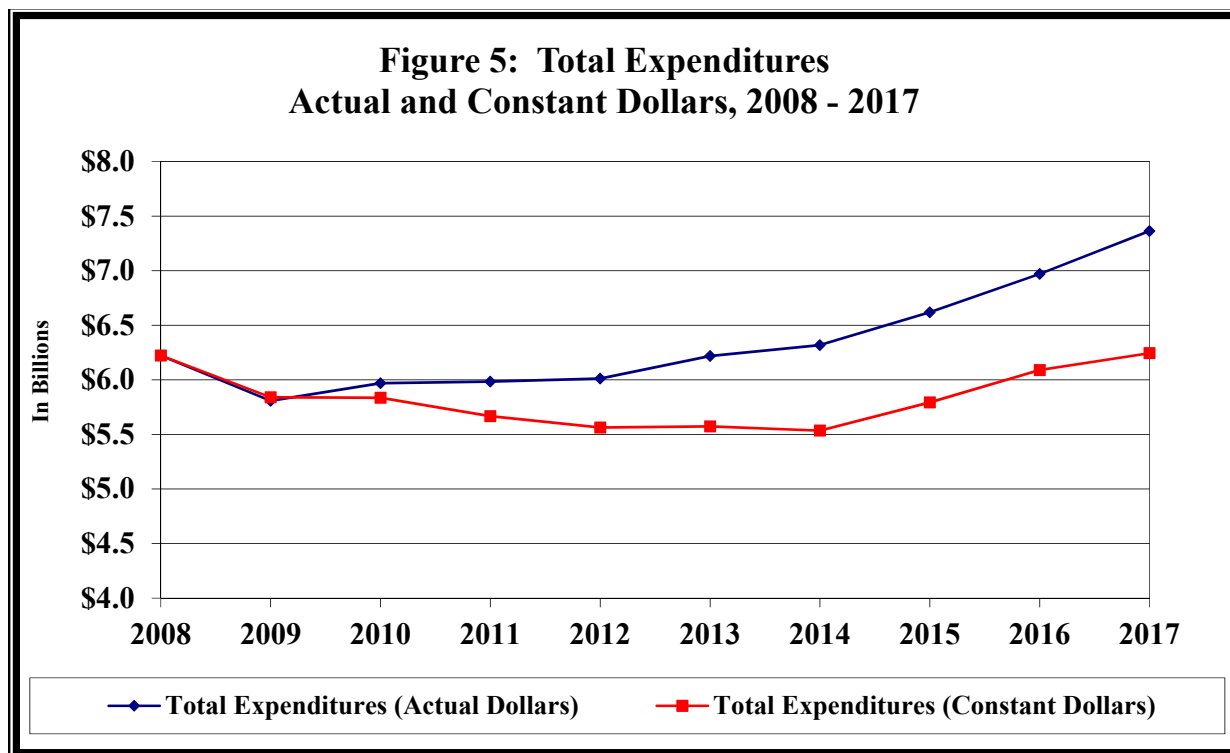
Figure 4 below shows the relative shares of total county expenditures by function.



⁷The large increase in debt service payments between 2016 and 2017 reflects, in part, significant principal payments resulting from the issuance of refunding bonds and subsequent payment of existing higher interest debt in Anoka, Hennepin, and Washington Counties.

Ten-Year Trends

In actual dollars, total expenditures increased 18.3 percent from 2008 to 2017. When adjusted for inflation, county expenditures increased 0.4 percent over the ten-year period.⁸ Figure 5 below illustrates trends in total county expenditures from 2008 to 2017 using actual and constant dollars. A comparison of the two five-year periods of 2008 to 2012 and 2013 to 2017 reveals a significant reversal during the most recent period. From 2008 to 2012, inflation-adjusted total expenditures decreased 10.6 percent, while from 2013 to 2017, inflation-adjusted total expenditures increased 12.0 percent.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period were consistently human services, streets and highways, public safety, and general government expenditures. In 2017, these four expenditure categories accounted for 77.5 percent of all county expenditures.

In constant dollars, general government declined 8.8 percent, human services expenditures declined 6.7 percent, and public safety declined 5.4 percent between 2008 and 2017, while streets and highways increased 9.5 percent.

⁸Constant dollars refers to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9, December 21, 2018) setting 2008 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2008 and 2017. Table 2a below provides a ten-year analysis of total county expenditures in constant dollars.

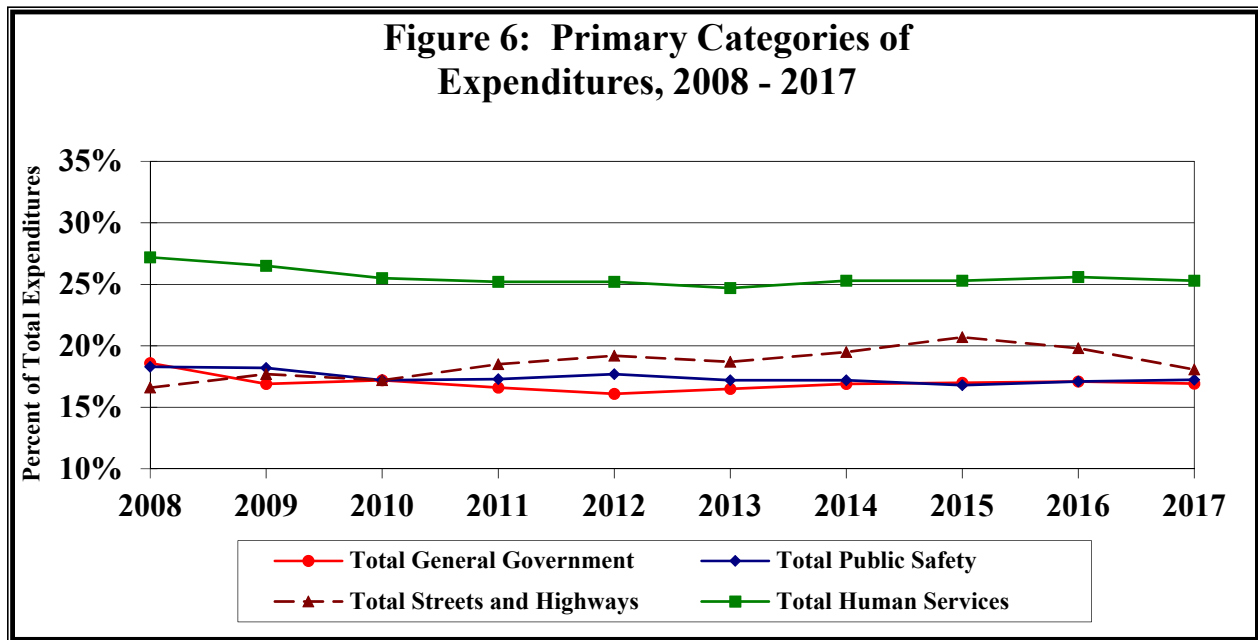


Table 2a: County Expenditures Summary (Constant Dollars), 2008 - 2017

Expenditures	2008*	2012*	2013*	2017*	2008 - 12	2013 - 17	10-Year Change
					5-Year Change	5-Year Change	
General Government	\$1,158,643,816	\$894,468,740	\$918,789,513	\$1,057,146,740	-22.8%	15.1%	-8.8%
Public Safety	1,138,310,500	983,329,043	959,886,888	1,076,364,043	-13.6%	12.1%	-5.4%
Streets and Highways	1,030,918,152	1,070,784,639	1,039,390,187	1,128,736,726	3.9%	8.6%	9.5%
Sanitation	93,788,475	84,142,342	80,372,751	97,014,190	-10.3%	20.7%	3.4%
Human Services	1,692,773,856	1,401,347,370	1,377,921,768	1,579,820,677	-17.2%	14.7%	-6.7%
Health	271,924,485	257,802,164	259,147,191	224,301,180	-5.2%	-13.4%	-17.5%
Culture and Recreation	217,916,235	200,681,107	217,989,018	217,264,146	-7.9%	-0.3%	-0.3%
Cons. of Natural Resources	86,587,938	96,640,861	89,381,598	120,573,326	11.6%	34.9%	39.2%
Housing and Econ. Dev.	111,336,244	212,569,154	200,614,582	175,162,426	90.9%	-12.7%	57.3%
All Other	36,487,988	16,912,903	20,608,863	20,990,332	-53.6%	1.9%	-42.5%
Total Debt Service	383,379,434	344,810,386	408,667,019	546,716,461	-10.1%	33.8%	42.6%
Total Expenditures	\$6,222,067,123	\$5,563,488,709	\$5,572,769,376	\$6,244,090,248	-10.6%	12.0%	0.4%
Total Current Expenditures	\$4,793,233,201	\$4,354,618,290	\$4,371,886,642	\$4,741,525,729	-9.2%	8.5%	-1.1%
Total Capital Outlay	1,045,454,488	864,060,033	792,215,715	955,848,058	-17.4%	20.7%	-8.6%
Total Debt Service	383,379,434	344,810,386	408,667,019	546,716,461	-10.1%	33.8%	42.6%
Total Expenditures	\$6,222,067,123	\$5,563,488,709	\$5,572,769,376	\$6,244,090,248	-10.6%	12.0%	0.4%

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

Capital Outlay Expenditures

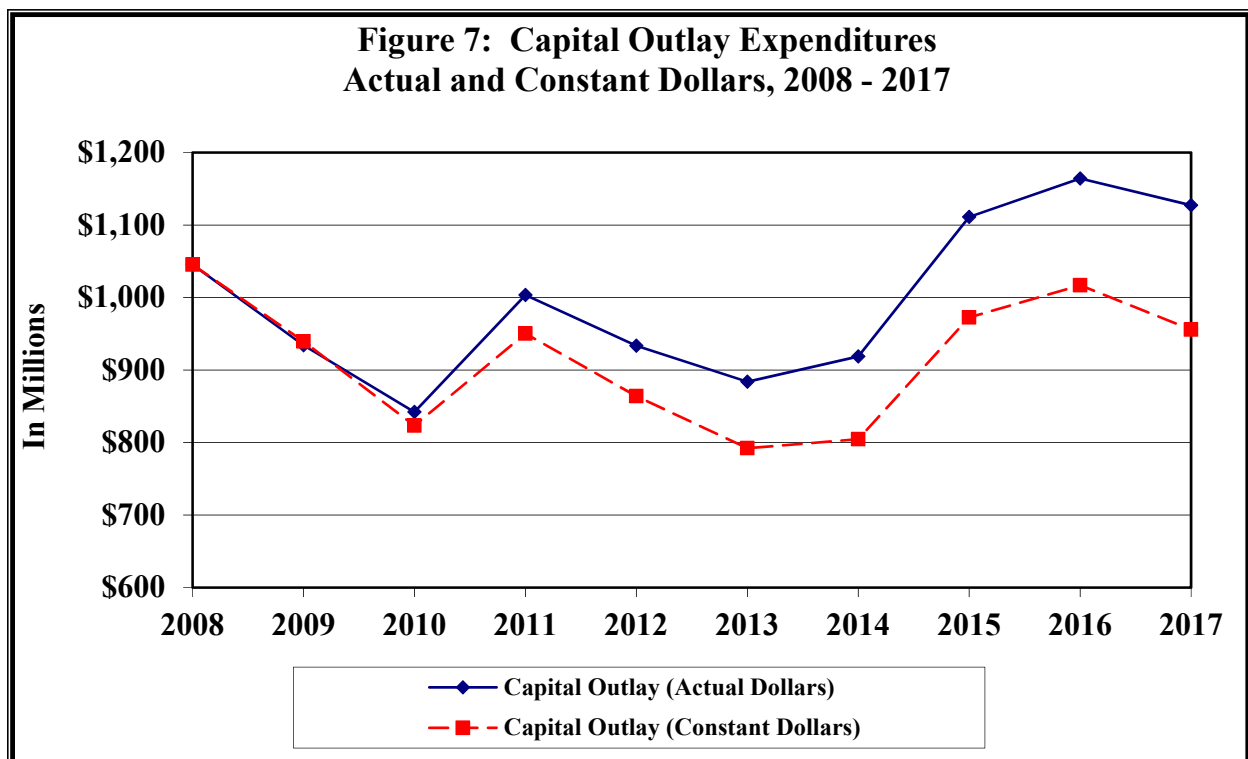
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2016 and 2017, capital outlays decreased \$37.0 million, or 3.2 percent, to total \$1.13 billion.

The largest category of capital outlay expenditures in 2017 was streets and highways, which represented 72.7 percent of total capital outlays. General government and public safety were the next two largest categories of capital outlay expenditures, accounting for 12.0 percent and 7.8 percent of total capital outlays, respectively.

Capital outlay expenditures can show significant changes from one year to the next since they include large construction projects and purchases. Between 2016 and 2017, the largest increase in capital outlay expenditures was \$38.3 million for public safety.

In actual dollars, capital outlay expenditures increased 7.8 percent from 2008 to 2017. When adjusted for inflation, capital outlay expenditures decreased 8.6 percent over this period. Although inflation-adjusted capital outlay expenditures decreased 8.6 percent over the ten-year period, a comparison of the two five-year periods of 2008 to 2012 and 2013 to 2017 reveals a significant reversal during the most recent period. From 2008 to 2012, inflation-adjusted capital outlay expenditures decreased 17.4 percent, while from 2013 to 2017, inflation-adjusted capital outlay expenditures increased 20.7 percent.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2008 to 2017.



Outstanding Long-Term Indebtedness

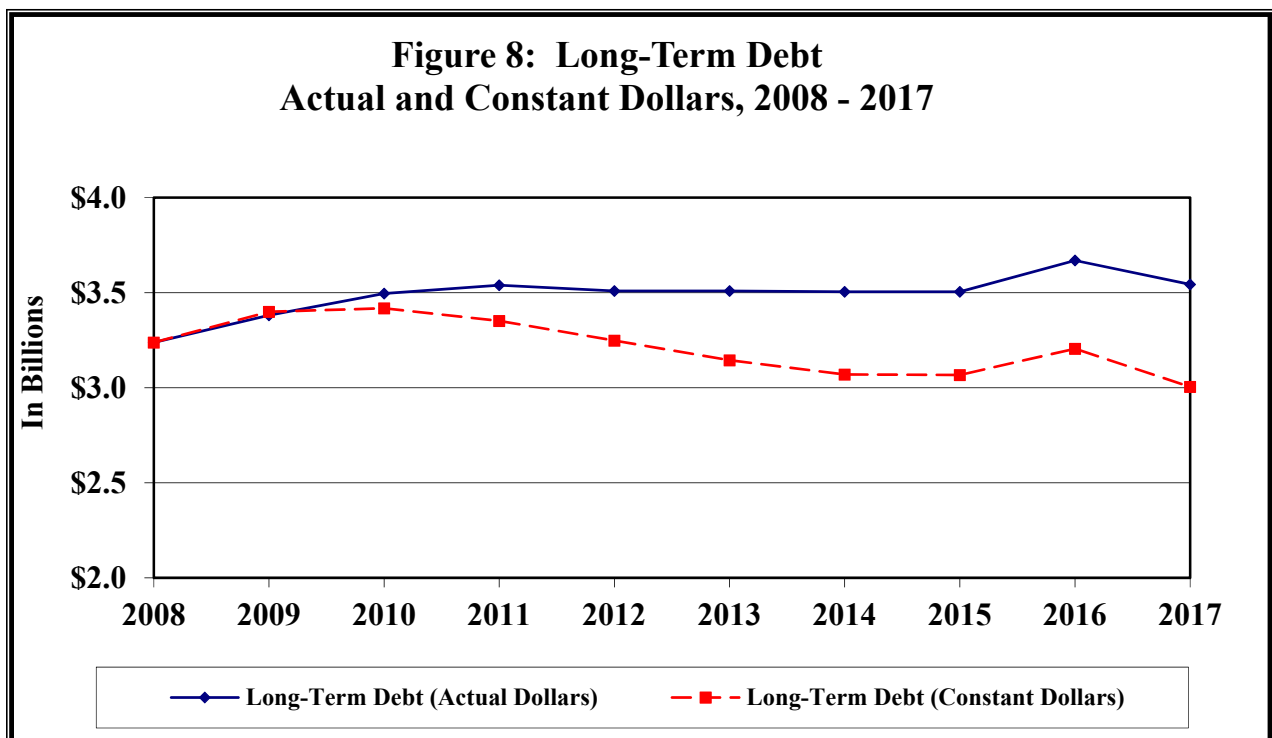
Current-Year Trends

Counties incur long-term debt through the financing of capital projects, such as the construction of government buildings, bridges, and other infrastructure improvements. In 2017, Minnesota counties reported outstanding long-term debt of \$3.54 billion.⁹ This represents a decrease of 3.4 percent from the long-term debt reported in 2016. Of the \$3.54 billion in long-term debt, \$3.21 billion was outstanding bonded debt, and \$333.4 million was other long-term debt.¹⁰

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 9.4 percent from 2008 to 2017. When adjusted for inflation, outstanding long-term indebtedness decreased 7.2 percent over this period.

Figure 8 below shows outstanding long-term debt in actual and constant dollars from 2008 to 2017.



⁹Long-term debt includes bonded indebtedness and other long-term debt such as notes or long-term leases.

¹⁰Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates/certificates of indebtedness for current operations, but they must be due and payable within 15 months of the deadline for the certification of the property tax levy. See Minn. Stat. § 373.01, subd. 4.

Public Service Enterprises

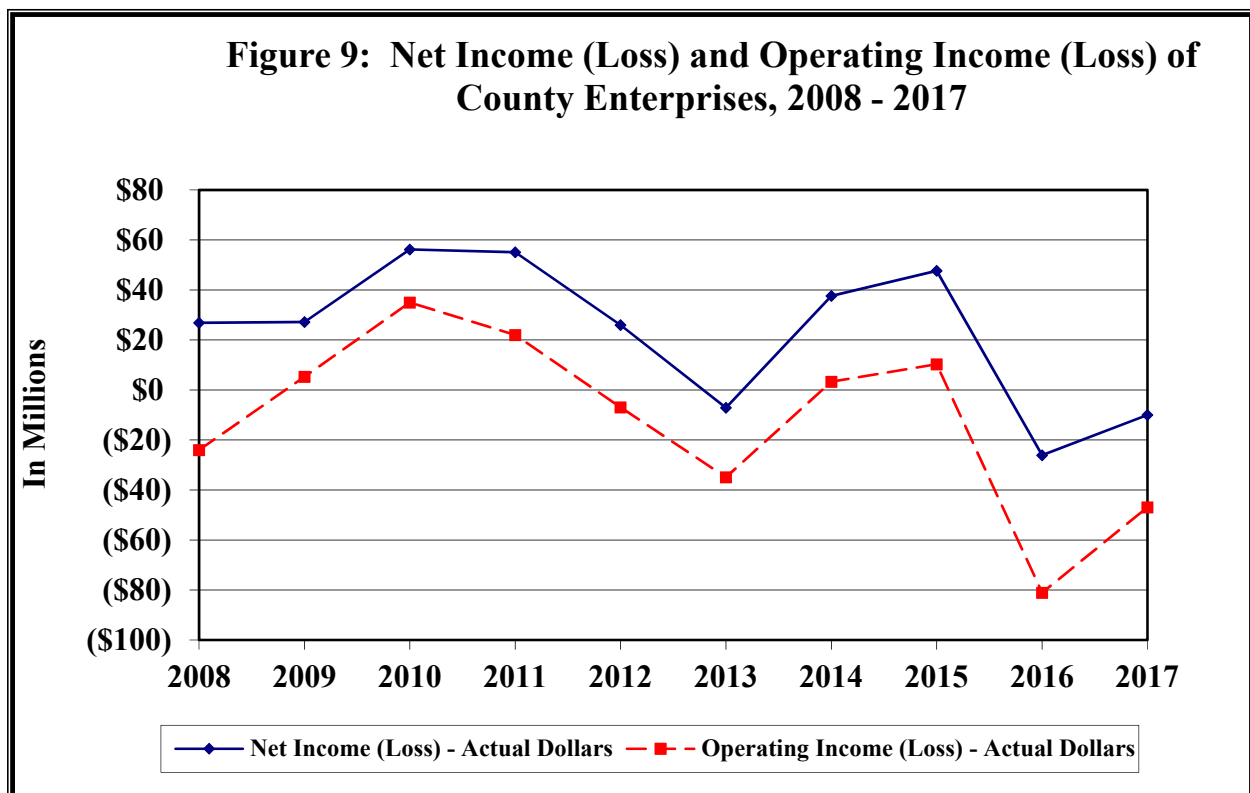
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial activities of these enterprises are accounted for in enterprise funds, which use accounting principles that provide more detailed financial information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

Current-Year Trends

Minnesota county enterprises reported operating losses of \$46.9 million in 2017. This represents a decrease of 42.1 percent from the operating losses of \$81.1 million reported in 2016. County enterprises posted a net loss of \$10.0 million in 2017, a decrease of 61.7 percent from the \$26.1 million net loss reported in 2016. The significant change in operating income and net income are primarily due to the Hennepin County Medical Center (HCMC). In 2017, HCMC posted an operating loss of \$28.3 million and a net loss of \$21.4 million, compared to an operating loss of \$49.4 million and net loss of \$27.9 million in 2016.

Ten-Year Trends

Figure 9 below shows net income (loss) and operating income (loss) in actual dollars from 2008 to 2017.

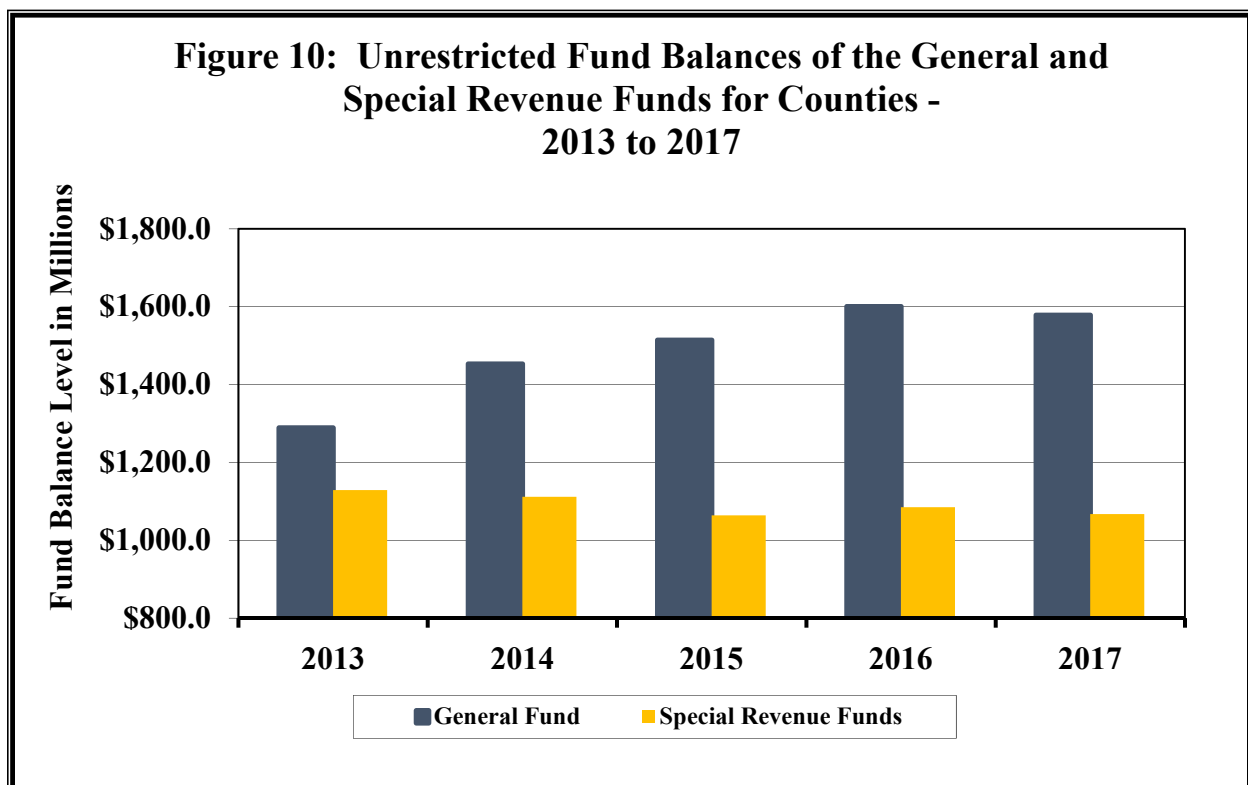


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.65 billion in 2017. This represents a decrease of 1.5 percent from 2016. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial health of Minnesota counties. The average unrestricted fund balance as a percent of current expenditures for counties was 47.3 percent in 2017 compared to 50.1 percent in 2016. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from -19.0 percent (Faribault County) to 148.3 percent (Lake County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).¹¹ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions and to provide a way for officials and the public to evaluate fund balances.¹² Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 67).

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



¹¹Due to data limitations, this analysis uses current expenditures when examining unrestricted fund balance levels as a proxy for operating expenditures.

¹²The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2013 through 2017

	2013		2014		2015		2016		2017		2016/2017 % Increase [Decrease]	5-Year Change
Population (2017 Population Estimates) ^[1]	5,417,838		5,453,218		5,485,238		5,528,630		5,577,487		0.9%	2.9%
Net Taxable Tax Capacity	\$5,596,545,874		\$6,328,955,173		\$5,953,007,406		\$6,173,183,874		\$6,417,365,183		4.0%	14.7%
2016 Tax Levy (Payable 2017)	2,522,217,692		2,550,772,121		2,618,730,520		2,729,757,512		2,833,257,919		3.8%	12.3%
REVENUES												
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Taxes	\$2,859,254,472	48.3%	\$2,938,511,891	46.2%	\$3,039,795,852	47.4%	\$3,150,598,760	47.5%	\$3,320,400,533	47.8%	5.4%	16.1%
Special Assessments	53,985,692	0.9%	50,184,068	0.8%	54,637,783	0.9%	56,227,357	0.8%	61,297,799	0.9%	9.0%	13.5%
Licenses and Permits	31,661,164	0.5%	33,385,887	0.5%	35,153,227	0.5%	37,820,871	0.6%	38,428,937	0.6%	1.6%	21.4%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	117,413,296	2.0%	159,737,223	2.5%	133,614,820	2.1%	104,636,699	1.6%	96,163,592	1.4%	-8.1%	-18.1%
Human Services	383,151,923	6.5%	434,348,705	6.8%	429,691,657	6.7%	463,260,710	7.0%	478,123,510	6.9%	3.2%	24.8%
Disaster	19,935,141	0.3%	17,661,467	0.3%	15,462,753	0.2%	12,350,768	0.2%	10,718,235	0.2%	-13.2%	-46.2%
All Other	122,914,045	2.1%	136,906,544	2.2%	127,591,881	2.0%	127,991,870	1.9%	124,077,276	1.8%	-3.1%	0.9%
Total Federal Grants	643,414,405	10.9%	748,653,939	11.8%	706,361,111	11.0%	708,240,047	10.7%	709,082,613	10.2%	0.1%	10.2%
State Grants												
Market Value Credit	13,365,071	0.2%	13,288,693	0.2%	22,635,455	0.4%	22,125,376	0.3%	22,447,558	0.3%	1.5%	68.0%
County Program Aid	165,512,804	2.8%	206,312,840	3.2%	210,029,331	3.3%	208,519,203	3.1%	208,043,991	3.0%	-0.2%	25.7%
Disparity Reduction Aid	9,784,983	0.2%	9,658,965	0.2%	9,675,434	0.2%	13,631,718	0.2%	9,433,882	0.1%	-30.8%	-3.6%
Streets and Highways	630,744,511	10.7%	678,066,434	10.7%	683,943,955	10.7%	714,449,408	10.8%	675,567,773	9.7%	-5.4%	7.1%
Human Services	318,110,406	5.4%	372,241,743	5.9%	401,003,990	6.2%	437,027,991	6.6%	427,441,292	6.2%	-2.2%	34.4%
PERA Aid	8,037,858	0.1%	7,918,783	0.1%	8,217,447	0.1%	8,690,511	0.1%	8,208,521	0.1%	-5.5%	2.1%
Police Aid	18,659,702	0.3%	19,382,484	0.3%	20,359,557	0.3%	21,459,025	0.3%	22,194,404	0.3%	3.4%	18.9%
All Other	213,076,946	3.6%	239,128,414	3.8%	231,563,609	3.6%	248,605,372	3.8%	267,029,323	3.8%	7.4%	25.3%
Total State Grants	1,377,292,281	23.3%	1,545,998,356	24.3%	1,587,428,778	24.7%	1,674,508,604	25.3%	1,640,366,744	23.6%	-2.0%	19.1%
Local Unit Grants												
	164,818,449	2.8%	165,607,811	2.6%	149,867,725	2.3%	128,705,671	1.9%	254,457,834	3.7%	97.7%	54.4%
Total Intergovernmental Revenues	\$2,185,525,135	36.9%	\$2,460,260,106	38.7%	\$2,443,657,614	38.1%	\$2,511,454,322	37.9%	\$2,603,907,191	37.5%	3.7%	19.1%
Charges for Services	610,122,301	10.3%	593,556,577	9.3%	605,634,380	9.4%	630,143,945	9.5%	657,241,052	9.5%	4.3%	7.7%
Fines and Forfeits	7,691,877	0.1%	7,539,730	0.1%	8,645,320	0.1%	9,186,491	0.1%	8,248,000	0.1%	-10.2%	7.2%
Interest Earnings	-19,574,038	-0.3%	81,881,253	1.3%	43,780,322	0.7%	46,401,554	0.7%	70,820,185	1.0%	52.6%	461.8%
All Other Revenues	186,906,465	3.2%	192,631,484	3.0%	187,370,123	2.9%	184,925,485	2.8%	180,945,918	2.6%	-2.2%	-3.2%
Total Revenues	\$5,915,573,068	100.0%	\$6,357,950,996	100.0%	\$6,418,674,621	100.0%	\$6,626,758,785	100.0%	\$6,941,289,615	100.0%	4.7%	17.3%
Other Financing Sources												
Borrowing												
Bonds Issued	398,026,322		421,078,072		278,853,234		621,785,587		644,279,681			
Other Long-Term Debt	11,499,575		5,997,142		19,856,872		10,803,781		18,969,314			
Short-Term Debt	-		-		-		-		-			
Total Borrowing	409,525,897		427,075,214		298,710,106		632,589,368		663,248,995			
Other Sources												
Transfers From - Enterprise Funds	3,475,600		7,736,435		6,667,745		5,119,665		15,095,427			
- Governmental Funds	9,521,170		8,673,910		11,741,206		10,037,710		5,419,477			
	170,153,599		182,917,709		265,955,867		185,044,311		191,462,777			
Total Revenues and Other Financing Sources	\$6,508,249,334		\$6,984,354,264		\$7,001,749,545		\$7,459,549,839		\$7,816,516,291			

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

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2013 through 2017

EXPENDITURES	2013		2014		2015		2016		2017		2016/2017	5-Year
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase [Decrease]	Change
General Government - Current Expenditures	\$955,369,514	15.4%	\$967,521,432	15.3%	\$1,006,101,253	15.2%	\$1,095,543,102	15.7%	\$1,111,068,784	15.1%	1.4%	16.3%
- Capital Outlay	69,843,456	1.1%	101,342,982	1.6%	117,800,137	1.8%	98,380,975	1.4%	135,639,792	1.8%	37.9%	94.2%
Total General Government	1,025,212,970	16.5%	1,068,864,414	16.9%	1,123,901,390	17.0%	1,193,924,077	17.1%	1,246,708,576	16.9%	4.4%	21.6%
Public Safety - Sheriff	524,403,146	8.4%	544,357,328	8.6%	540,629,396	8.2%	555,849,731	8.0%	578,284,782	7.9%	4.0%	10.3%
- Corrections	435,011,623	7.0%	448,104,112	7.1%	481,122,889	7.3%	507,294,918	7.3%	524,136,530	7.1%	3.3%	20.5%
- All Other	67,206,315	1.1%	55,459,862	0.9%	52,143,381	0.8%	78,492,681	1.1%	79,491,563	1.1%	1.3%	18.3%
- Capital Outlay	44,449,573	0.7%	36,185,276	0.6%	37,593,483	0.6%	49,189,336	0.7%	87,458,947	1.2%	77.8%	96.8%
Total Public Safety	1,071,070,657	17.2%	1,084,106,578	17.2%	1,111,489,149	16.8%	1,190,826,666	17.1%	1,269,371,822	17.2%	6.6%	18.5%
Streets and Highways - Administration	55,503,860	0.9%	56,640,542	0.9%	61,096,729	0.9%	63,029,313	0.9%	56,767,630	0.8%	-9.9%	2.3%
- Maintenance	424,942,234	6.8%	438,019,770	6.9%	416,361,526	6.3%	428,214,455	6.1%	454,317,395	6.2%	6.1%	6.9%
- Capital Outlay	679,336,735	10.9%	740,328,038	11.7%	889,851,682	13.4%	891,213,867	12.8%	820,050,667	11.1%	-8.0%	20.7%
Total Streets and Highways	1,159,782,829	18.7%	1,234,988,350	19.5%	1,367,309,937	20.7%	1,382,457,635	19.8%	1,331,135,692	18.1%	-3.7%	14.8%
Sanitation - Current Expenditures	88,456,263	1.4%	94,449,722	1.5%	94,096,526	1.4%	98,533,714	1.4%	102,187,168	1.4%	3.7%	15.5%
- Capital Outlay	1,226,070	0.0%	3,213,777	0.1%	6,370,004	0.1%	5,353,545	0.1%	12,223,082	0.2%	128.3%	896.9%
Total Sanitation	89,682,333	1.4%	97,663,499	1.5%	100,466,530	1.5%	103,887,259	1.5%	114,410,250	1.6%	10.1%	27.6%
Human Services - Income Maintenance	466,553,127	7.5%	491,018,938	7.8%	517,719,671	7.8%	509,832,654	7.3%	522,769,171	7.1%	2.5%	12.0%
- Social Services	1,021,111,893	16.4%	1,047,284,122	16.6%	1,078,964,837	16.3%	1,167,104,789	16.7%	1,217,295,366	16.5%	4.3%	19.2%
- All Other	42,758,160	0.7%	50,653,508	0.8%	64,610,962	1.0%	99,377,684	1.4%	114,559,419	1.6%	15.3%	167.9%
- Capital Outlay	10,370,368	0.1%	7,244,759	0.1%	10,370,200	0.2%	6,261,308	0.1%	8,481,621	0.1%	35.5%	19.4%
Total Human Services	1,537,526,548	24.7%	1,596,201,327	25.3%	1,671,665,670	25.3%	1,782,576,435	25.6%	1,863,105,577	25.3%	4.5%	21.2%
Health - Current Expenditures	288,447,687	4.6%	288,910,192	4.6%	259,450,442	3.9%	246,985,353	3.5%	261,891,622	3.6%	6.0%	-9.2%
- Capital Outlay	716,542	0.0%	640,953	0.0%	762,275	0.0%	3,420,824	0.0%	2,630,033	0.0%	-23.1%	267.0%
Total Health	289,164,229	4.7%	289,551,145	4.6%	260,212,717	3.9%	250,406,177	3.6%	264,521,655	3.6%	5.6%	-8.5%
Culture and Recreation												
Libraries - Current Expenditures	131,227,833	2.1%	135,331,711	2.1%	138,357,045	2.1%	145,175,013	2.1%	153,401,377	2.1%	5.7%	16.9%
- Capital Outlay	17,502,086	0.3%	11,885,959	0.2%	20,657,028	0.3%	19,149,360	0.3%	12,126,203	0.2%	-36.7%	-30.7%
Parks and Recreation - Current Expenditures	64,957,918	1.0%	67,338,491	1.1%	65,863,019	1.0%	76,336,459	1.1%	73,944,587	1.0%	-3.1%	13.8%
- Capital Outlay	29,550,865	0.5%	12,607,748	0.2%	14,711,051	0.2%	36,938,724	0.5%	16,750,611	0.2%	-54.7%	-43.3%
Total Culture and Recreation	243,238,702	3.9%	227,163,909	3.6%	239,588,143	3.6%	277,599,556	4.0%	256,222,778	3.5%	-7.7%	5.3%
Conservation of Natural Resources - Current Expenditures	98,824,686	1.6%	103,328,357	1.6%	120,059,176	1.8%	123,550,903	1.8%	138,401,255	1.9%	12.0%	40.0%
- Capital Outlay	909,989	0.0%	2,436,821	0.0%	3,070,043	0.0%	2,075,046	0.0%	3,792,628	0.1%	82.8%	316.8%
Total Conservation of Natural Resources	99,734,675	1.6%	105,765,178	1.7%	123,129,219	1.9%	125,625,949	1.8%	142,193,883	1.9%	13.2%	42.6%
Housing and Economic Development - Current Expenditures	193,620,790	3.1%	172,449,774	2.7%	156,647,767	2.4%	152,153,734	2.2%	181,420,975	2.5%	19.2%	-6.3%
- Capital Outlay	30,230,994	0.5%	2,106,576	0.0%	6,153,166	0.1%	35,169,213	0.5%	25,150,630	0.3%	-28.5%	-16.8%
Total Housing and Economic Development	223,851,784	3.6%	174,556,350	2.8%	162,800,933	2.5%	187,322,947	2.7%	206,571,605	2.8%	10.3%	-7.7%
All Other - Current Expenditures	19,887,547	0.3%	32,767,956	0.5%	16,790,066	0.3%	11,766,183	0.2%	21,812,856	0.3%	85.4%	9.7%
- Capital Outlay	3,108,442	0.0%	729,628	0.0%	3,775,172	0.1%	17,055,452	0.2%	2,941,349	0.0%	-82.8%	-5.4%
Total All Other	22,995,989	0.4%	33,497,584	0.5%	20,565,238	0.3%	28,821,635	0.4%	24,754,205	0.3%	-14.1%	7.6%
Debt Service - Principal Paid on Bonds	325,405,734	5.2%	270,279,145	4.3%	303,814,423	4.6%	319,323,500	4.6%	548,334,443	7.4%	71.7%	68.5%
- Other Long-Term Debt	18,344,546	0.3%	24,256,759	0.4%	25,840,831	0.4%	26,236,011	0.4%	22,681,252	0.3%	-13.5%	23.6%
- Interest and Fiscal Charges	112,252,670	1.8%	111,460,093	1.8%	108,258,754	1.6%	101,854,948	1.5%	73,735,005	1.0%	-27.6%	-34.3%
Total Current Expenditures	4,878,282,596	78.5%	4,993,635,817	79.0%	5,070,014,685	76.6%	5,359,240,686	76.9%	5,591,750,480	75.9%	4.3%	14.6%
Total Capital Outlay	883,978,120	14.2%	918,722,517	14.5%	1,111,114,241	16.8%	1,164,207,650	16.7%	1,127,245,563	15.3%	-3.2%	27.5%
Total Debt Service	456,002,950	7.3%	405,995,997	6.4%	437,914,008	6.6%	447,414,459	6.4%	644,750,700	8.8%	44.1%	41.4%
Total Expenditures	\$6,218,263,666	100.0%	\$6,318,354,331	100.0%	\$6,619,042,934	100.0%	\$6,970,862,795	100.0%	\$7,363,746,743	100.0%	5.6%	18.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	51,441,772		89,586,994		13,556,441		49,111,989		232,150,804			
Other Uses	4,024,376		5,587,861		3,912,987		1,553,798		-			
Transfers To - Enterprise Funds	23,698,547		17,412,171		26,558,711		22,187,029		13,047,854			
- Governmental Funds	168,737,362		182,917,709		265,955,867		183,683,256		191,462,777			
Total Expenditures and Other Financing Uses	\$6,466,165,723		\$6,613,859,066		\$6,929,026,940		\$7,227,398,867		\$7,800,408,178			

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2017 Population Estimates) ^[1]	15,821	352,674	34,103	46,585	40,128	5,029	67,220
Net Taxable Tax Capacity	\$27,173,169	\$283,489,433	\$50,152,915	\$34,266,881	\$29,284,974	\$11,900,586	\$82,292,253
2016 Tax Levy (Payable 2017)	12,720,239	105,424,864	19,887,097	20,938,898	19,323,606	4,998,443	32,115,276
REVENUES							
Taxes	\$12,243,132	\$134,388,106	\$22,376,259	\$26,109,583	\$19,700,856	\$4,827,372	\$38,195,870
Special Assessments	860	-	1,087,066	2,701,303	367,018	285,434	2,020,533
Licenses and Permits	430,331	1,472,913	396,186	173,875	365,320	19,788	320,724
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,713	10,405,372	481,088	1,429,660	12,652	338,178	1,863,942
Human Services	1,532,466	23,399,744	4,229,401	7,349,878	3,009,577	626,128	4,696,643
Disaster	19,626	397,060	38,393	-	-	24,895	304,802
All Other	274,887	7,887,042	483,872	1,028,563	488,126	-	842,700
Total Federal Grants	1,840,692	42,089,218	5,232,754	9,808,101	3,510,355	989,201	7,708,087
State Grants							
Market Value Credit	184,256	59,147	305,843	245,536	282,340	220,217	345,252
County Program Aid	624,126	16,462,452	1,119,695	6,057,149	2,265,782	102,957	2,678,882
Disparity Reduction Aid	10,541	126	4,129	403	7,441	81,732	64,252
Streets and Highways	5,557,783	29,910,879	15,613,724	5,212,552	3,786,651	2,617,583	9,334,866
Human Services	1,626,881	20,774,577	3,904,520	5,895,542	3,395,517	758,342	11,368,875
PERA Aid	56,976	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	139,955	1,073,454	176,343	271,513	198,036	41,986	248,420
All Other	2,529,235	11,039,683	2,464,333	6,459,961	1,044,884	369,271	3,750,001
Total State Grants	10,729,753	79,726,899	23,626,768	24,204,789	11,018,555	4,203,535	27,867,254
Local Unit Grants	1,272,228	25,938,389	451,462	2,429,901	217,600	507,165	-
Total Intergovernmental Revenues	\$13,842,673	\$147,754,506	\$29,310,984	\$36,442,791	\$14,746,510	\$5,699,901	\$35,575,341
Charges for Services	2,128,005	42,088,099	5,116,685	9,086,017	3,162,244	905,067	10,484,629
Fines and Forfeits	36,091	648,179	81,416	162,421	54,536	1,550	399,248
Interest Earnings	303,433	3,462,030	377,958	416,445	251,877	62,185	1,084,865
All Other Revenues	2,475,463	8,747,789	2,853,553	2,468,509	562,349	340,914	777,333
Total Revenues	\$31,459,988	\$338,561,622	\$61,600,107	\$77,560,944	\$39,210,710	\$12,142,211	\$88,858,543
Other Financing Sources							
Borrowing							
Bonds Issued	-	18,066,128	9,927,069	2,500,000	3,767,485	-	13,734,531
Other Long-Term Debt	11,890	4,162,500	-	-	-	-	187,270
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	11,890	22,228,628	9,927,069	2,500,000	3,767,485	-	13,921,801
Other Sources	-	2,053,875	-	73,929	22,883	12,353	-
Transfers From - Enterprise Funds	-	-	31,025	-	-	-	250,000
- Governmental Funds	12,877	17,334,107	2,525,000	3,502,515	1,307,054	-	10,698,023
Total Revenues and Other Financing Sources	\$31,484,755	\$380,178,232	\$74,083,201	\$83,637,388	\$44,308,132	\$12,154,564	\$113,728,367

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,494,455	\$42,070,623	\$5,396,569	\$11,098,105	\$6,397,750	\$1,979,649	\$10,206,133
	- Capital Outlay	365,563	7,002,689	-	288,694	27,263	158,786	2,428,204
	Total General Government	5,860,018	49,073,312	5,396,569	11,386,799	6,425,013	2,138,435	12,634,337
Public Safety	- Sheriff	2,441,884	40,858,473	4,095,816	4,925,778	3,965,451	983,169	5,853,620
	- Corrections	3,801,645	23,232,286	3,607,353	4,680,476	3,785,973	45,433	6,437,408
	- All Other	173,690	3,507,769	107,254	1,167,964	384,071	37,573	244,683
	- Capital Outlay	123,270	1,421,934	9,217,480	-	123,068	42,228	571,133
	Total Public Safety	6,540,489	69,020,462	17,027,903	10,774,218	8,258,563	1,108,403	13,106,844
Streets and Highways	- Administration	490,097	1,157,727	394,624	3,078,695	427,195	440,379	333,668
	- Maintenance	3,618,744	14,028,996	5,594,867	17,117,901	3,632,047	1,922,158	7,041,759
	- Construction	4,961,875	42,058,612	6,697,569	-	3,804,411	1,616,995	12,159,521
	- Other Capital Outlay	129,680	2,162,663	-	-	14,075	298,183	769,428
	Total Streets and Highways	9,200,396	59,407,998	12,687,060	20,196,596	7,877,728	4,277,715	20,304,376
Sanitation	- Current Expenditures	379,938	4,460,047	4,896,734	4,244,919	-	207,787	1,283,377
	- Capital Outlay	-	350,404	-	3,787,725	-	3,000	37,129
	Total Sanitation	379,938	4,810,451	4,896,734	8,032,644	-	210,787	1,320,506
Human Services	- Income Maintenance	1,775,303	28,205,178	3,326,140	6,246,193	3,656,316	755,645	5,856,982
	- Social Services	4,003,090	49,339,071	10,842,016	22,333,776	7,727,802	2,187,910	21,264,570
	- All Other	-	558,214	199,642	-	-	-	-
	- Capital Outlay	18,585	136,278	-	-	-	-	65,814
	Total Human Services	5,796,978	78,238,741	14,367,798	28,579,969	11,384,118	2,943,555	27,187,366
Health	- Current Expenditures	852,424	7,755,664	1,788,160	2,022,913	1,158,930	123,022	2,495,040
	- Capital Outlay	2,572	67,326	-	-	-	-	-
	Total Health	854,996	7,822,990	1,788,160	2,022,913	1,158,930	123,022	2,495,040
Culture and Recreation	- Current Expenditures	291,103	7,772,242	365,810	382,783	547,351	83,457	1,092,199
	- Capital Outlay	-	130,427	-	-	-	-	-
Parks and Recreation	- Current Expenditures	388,947	8,123,780	381,211	776,245	12,070	77,158	824,648
	- Capital Outlay	-	2,833,160	-	-	-	-	245,157
	Total Culture and Recreation	680,050	18,859,609	747,021	1,159,028	559,421	160,615	2,162,004
Conservation of Natural Resources	- Current Expenditures	2,299,122	637,074	1,678,306	2,097,161	908,729	524,894	5,052,454
	- Capital Outlay	5,702	-	-	-	-	12,685	-
	Total Conservation of Natural Resources	2,304,824	637,074	1,678,306	2,097,161	908,729	537,579	5,052,454
Housing and Economic Development	- Current Expenditures	113,575	8,804,463	202,828	458,613	373,533	53,193	165,827
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	113,575	8,804,463	202,828	458,613	373,533	53,193	165,827
All Other	- Current Expenditures	28,007	2,590,600	697,581	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	28,007	2,590,600	697,581	-	-	-	-
Debt Service	- Principal Paid on Bonds	-	48,240,000	335,000	1,190,000	3,470,000	65,000	12,686,000
	- Other Long-Term Debt	37,702	1,621,079	-	-	6,545	-	152,887
	- Interest and Fiscal Charges	-	6,510,993	100,725	234,631	385,667	166,253	977,744
	<i>Total Current Expenditures</i>	<i>26,152,024</i>	<i>243,102,207</i>	<i>43,574,911</i>	<i>80,631,522</i>	<i>32,977,218</i>	<i>9,421,427</i>	<i>68,152,368</i>
	<i>Total Capital Outlay</i>	<i>5,607,247</i>	<i>56,163,493</i>	<i>15,915,049</i>	<i>4,076,419</i>	<i>3,968,817</i>	<i>2,131,877</i>	<i>16,276,386</i>
	<i>Total Debt Service</i>	<i>37,702</i>	<i>56,372,072</i>	<i>435,725</i>	<i>1,424,631</i>	<i>3,862,212</i>	<i>231,253</i>	<i>13,816,631</i>
	Total Expenditures	\$31,796,973	\$355,637,772	\$59,925,685	\$86,132,572	\$40,808,247	\$11,784,557	\$98,245,385
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	621,473	-	-	-	-	113,144
	- Governmental Funds	12,877	17,334,107	2,525,000	3,502,515	1,307,054	-	10,698,023
	Total Expenditures and Other Financing Uses	\$31,809,850	\$373,593,352	\$62,450,685	\$89,635,087	\$42,115,301	\$11,784,557	\$109,056,552
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,268,624	\$39,349,802	\$6,383,207	\$16,618,706	\$10,481,318	\$4,330,188	\$15,870,340
Special Revenue Funds Unrestricted Fund Balance		11,434,236	62,811,394	27,029,575	4,298,221	7,620,395	2,946,589	15,669,124
Total		\$18,702,860	\$102,161,196	\$33,412,782	\$20,916,927	\$18,101,713	\$7,276,777	\$31,539,464
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		71.5%	42.0%	76.7%	25.9%	54.9%	77.2%	46.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2017 Population Estimates) ^[1]	25,245	35,655	102,858	29,327	12,045	55,321	63,789
Net Taxable Tax Capacity	\$34,296,028	\$30,513,324	\$121,806,073	\$66,989,639	\$24,067,921	\$48,092,578	\$63,526,623
2016 Tax Levy (Payable 2017)	12,625,755	25,117,399	47,320,570	21,758,592	9,684,935	33,523,607	29,269,142
REVENUES							
Taxes	\$14,359,739	\$27,336,528	\$54,273,026	\$23,775,705	\$9,540,069	\$37,421,426	\$27,267,902
Special Assessments	1,440,530	549,259	268,283	1,853,915	816,554	255,935	369,458
Licenses and Permits	29,579	86,025	1,360,750	141,990	30,176	919,966	192,024
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	154,534	193,519	690,339	2,068,901	10,605	609,687	20,930
Human Services	2,119,518	4,132,566	5,690,347	3,312,522	1,106,644	3,167,172	5,352,247
Disaster	208,093	23,894	86,386	40,920	9,113	71,712	41,174
All Other	358,931	612,985	688,114	1,152,120	195,610	520,762	600,299
Total Federal Grants	2,841,076	4,962,964	7,155,186	6,574,463	1,321,972	4,369,333	6,014,650
State Grants							
Market Value Credit	405,832	171,815	225,010	154,645	218,933	245,354	263,797
County Program Aid	953,491	1,992,132	2,966,956	830,063	269,752	2,673,708	2,885,877
Disparity Reduction Aid	27,050	371,580	2,315	7,500	67,564	4,974	13,141
Streets and Highways	5,355,458	7,066,322	10,939,856	5,241,444	3,587,663	6,871,173	6,745,973
Human Services	2,737,230	4,453,169	8,327,975	3,442,445	1,090,052	2,606,118	5,411,406
PERA Aid	39,317	54,851	90,840	52,234	22,736	48,855	61,294
Police Aid	83,973	179,842	603,206	355,573	81,576	329,594	280,610
All Other	1,178,725	1,678,750	3,021,101	2,667,271	380,218	2,308,019	4,070,659
Total State Grants	10,781,076	15,968,461	26,177,259	12,751,175	5,718,494	15,087,795	19,732,757
Local Unit Grants	223,567	127,294	3,031,505	2,041,310	439,996	246,005	166,839
Total Intergovernmental Revenues	\$13,845,719	\$21,058,719	\$36,363,950	\$21,366,948	\$7,480,462	\$19,703,133	\$25,914,246
Charges for Services	3,887,964	5,824,870	14,757,386	4,443,175	918,940	4,436,699	3,125,163
Fines and Forfeits	9,683	55,470	239,068	9,770	-	156,699	132,689
Interest Earnings	329,393	435,790	1,402,478	925,679	56,932	678,361	542,792
All Other Revenues	494,161	1,653,715	1,215,595	2,837,664	327,909	1,014,255	1,689,819
Total Revenues	\$34,396,768	\$57,000,376	\$109,880,536	\$55,354,846	\$19,171,042	\$64,586,474	\$59,234,093
Other Financing Sources							
Borrowing							
Bonds Issued	5,060,937	-	-	-	-	11,680,132	44,461,023
Other Long-Term Debt	-	-	284,770	-	125,907	2,000,132	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	5,060,937	-	284,770	-	125,907	13,680,264	44,461,023
Other Sources	-	-	23,135	103,189	62,915	3,330	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	120,000
- Governmental Funds	212,667	11,971	8,442,344	1,256,245	-	589,282	2,923,300
Total Revenues and Other Financing Sources	\$39,670,372	\$57,012,347	\$118,630,785	\$56,714,280	\$19,359,864	\$78,859,350	\$106,738,416

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$4,819,168	\$8,108,646	\$20,663,558	\$6,880,366	\$3,249,961	\$14,224,499	\$8,982,136
	- Capital Outlay	110,310	183,089	2,843,042	370,216	192,578	1,083,351	1,946,075
	Total General Government	4,929,478	8,291,735	23,506,600	7,250,582	3,442,539	15,307,850	10,928,211
Public Safety	- Sheriff	2,185,706	4,667,561	18,922,088	6,022,165	1,405,259	6,277,656	4,630,333
	- Corrections	3,190,676	4,042,380	2,122,782	3,971,135	1,308,629	4,539,848	6,365,906
	- All Other	317,882	193,652	236,930	354,059	83,442	258,397	224,734
	- Capital Outlay	38,743	245,457	-	714,323	64,857	12,437,830	26,681,842
	Total Public Safety	5,733,007	9,149,050	21,281,800	11,061,682	2,862,187	23,513,731	37,902,815
Streets and Highways	- Administration	390,988	731,710	526,554	884,667	303,016	383,342	571,757
	- Maintenance	2,934,788	6,426,843	10,203,928	5,976,255	2,349,622	6,438,262	4,721,169
	- Construction	7,190,378	7,854,008	17,922,126	7,782,707	2,075,974	7,883,725	1,284,941
	- Other Capital Outlay	518,669	634,832	867,328	2,390,590	464,411	312,918	802,953
	Total Streets and Highways	11,034,823	15,647,393	29,519,936	17,034,219	5,193,023	15,018,247	7,380,820
Sanitation	- Current Expenditures	1,420,992	1,608,110	-	2,421,853	344,900	499,682	-
	- Capital Outlay	26,476	10,871	-	-	7,500	-	-
	Total Sanitation	1,447,468	1,618,981	-	2,421,853	352,400	499,682	-
Human Services	- Income Maintenance	2,410,187	4,878,821	3,587,148	4,063,060	1,460,462	3,208,007	5,613,554
	- Social Services	6,145,194	11,983,010	22,067,388	7,792,655	3,718,323	8,489,721	15,637,861
	- All Other	731,228	180,993	-	163,540	-	132,865	-
	- Capital Outlay	162,204	-	-	34,720	-	-	46,227
	Total Human Services	9,448,813	17,042,824	25,654,536	12,053,975	5,201,503	11,830,593	21,297,642
Health	- Current Expenditures	1,722,828	1,528,191	2,026,456	2,063,420	144,742	1,606,054	-
	- Capital Outlay	11,630	-	-	4,067	-	-	-
	Total Health	1,734,458	1,528,191	2,026,456	2,067,487	144,742	1,606,054	-
Culture and Recreation	- Current Expenditures	73,933	149,490	4,158,169	-	264,470	560,833	282,535
	- Capital Outlay	-	-	-	-	-	178,820	-
Parks and Recreation	- Current Expenditures	297,593	345,151	1,437,708	15,000	155,495	323,050	219,530
	- Capital Outlay	291,039	-	438,251	-	50,000	1,697,439	-
	Total Culture and Recreation	662,565	494,641	6,034,128	15,000	469,965	2,760,142	502,065
Conservation of Natural Resources	- Current Expenditures	1,405,083	1,375,041	4,617,868	2,071,050	1,120,450	912,311	589,302
	- Capital Outlay	-	109,133	-	61,008	24,697	-	1,800
	Total Conservation of Natural Resources	1,405,083	1,484,174	4,617,868	2,132,058	1,145,147	912,311	591,102
Housing and Economic Development	- Current Expenditures	11,945	492,504	-	50,000	71,800	220,685	706,419
	- Capital Outlay	-	-	-	-	-	385	-
	Total Housing and Economic Development	11,945	492,504	-	50,000	71,800	221,070	706,419
All Other	- Current Expenditures	5,015	155,691	-	-	8,437	-	-
	- Capital Outlay	-	298,987	-	-	-	-	-
	Total All Other	5,015	454,678	-	-	8,437	-	-
Debt Service	- Principal Paid on Bonds	-	740,000	2,655,000	-	-	3,100,000	3,838,920
	- Other Long-Term Debt	98,114	-	1,292,897	-	86,663	185,779	28,050
	- Interest and Fiscal Charges	62,381	207,995	1,002,608	-	9,262	1,580,076	1,576,905
	<i>Total Current Expenditures</i>	<i>28,063,206</i>	<i>46,867,794</i>	<i>90,570,577</i>	<i>42,729,225</i>	<i>15,989,008</i>	<i>48,075,212</i>	<i>48,545,236</i>
	<i>Total Capital Outlay</i>	<i>8,349,449</i>	<i>9,336,377</i>	<i>22,070,747</i>	<i>11,357,631</i>	<i>2,902,735</i>	<i>23,594,468</i>	<i>30,763,838</i>
	<i>Total Debt Service</i>	<i>160,495</i>	<i>947,995</i>	<i>4,950,505</i>	<i>-</i>	<i>95,925</i>	<i>4,865,855</i>	<i>5,443,875</i>
	Total Expenditures	\$36,573,150	\$57,152,166	\$117,591,829	\$54,086,856	\$18,987,668	\$76,535,535	\$84,752,949
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	5,610,000	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	799,280
	- Governmental Funds	212,667	11,971	8,442,344	1,256,245	-	589,282	2,923,300
	Total Expenditures and Other Financing Uses	\$36,785,817	\$57,164,137	\$131,644,173	\$55,343,101	\$18,987,668	\$77,124,817	\$88,475,529
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$4,638,875	\$13,664,580	\$21,578,127	\$23,847,103	\$3,889,735	\$22,974,039	\$6,826,874
Special Revenue Funds Unrestricted Fund Balance		11,697,374	15,811,008	13,862,891	16,300,818	7,073,738	10,192,833	10,983,574
	Total	\$16,336,249	\$29,475,588	\$35,441,018	\$40,147,921	\$10,963,473	\$33,166,872	\$17,810,448
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.2%	62.9%	39.1%	94.0%	68.6%	69.0%	36.7%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2017 Population Estimates) ^[1]	8,875	5,388	11,320	64,517	422,580	20,762	37,654
Net Taxable Tax Capacity	\$12,033,152	\$16,045,072	\$27,988,610	\$106,051,833	\$420,417,113	\$25,896,217	\$53,953,353
2016 Tax Levy (Payable 2017)	6,729,114	8,141,733	9,929,767	34,200,812	117,800,299	12,962,270	25,967,955
REVENUES							
Taxes	\$6,664,437	\$10,330,367	\$10,304,432	\$42,436,831	\$152,381,837	\$13,201,217	\$29,443,294
Special Assessments	517,115	163,271	669,865	724,944	115,692	214,140	147,473
Licenses and Permits	24,561	78,394	26,052	1,697,062	2,260,233	90,765	220,866
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	458,355	12,054	91,192	11,083,664	460,290	-
Human Services	884,214	638,739	-	5,171,302	25,653,702	157,284	2,623,822
Disaster	40,937	25,989	18,950	181,764	703,804	32,764	35,740
All Other	115,091	4,479,592	-	815,259	13,750,173	111,313	329,219
Total Federal Grants	1,040,242	5,602,675	31,004	6,259,517	51,191,343	761,651	2,988,781
State Grants							
Market Value Credit	206,540	4,004	290,449	143,214	157,791	208,477	311,664
County Program Aid	663,099	277,620	233,988	1,951,129	16,750,526	695,317	1,333,497
Disparity Reduction Aid	46,620	3,157	43,136	14,086	1,879	132,720	6,014
Streets and Highways	4,645,056	3,098,711	5,744,898	9,297,463	38,374,292	2,929,964	6,516,247
Human Services	652,164	585,040	12,022	6,964,579	22,365,846	254,705	2,070,854
PERA Aid	21,917	17,931	12,955	82,902	333,927	15,335	131,695
Police Aid	81,375	114,763	83,998	315,598	610,204	198,036	249,820
All Other	1,105,721	2,766,011	506,126	3,751,154	17,342,496	542,407	1,984,438
Total State Grants	7,422,492	6,867,237	6,927,572	22,520,125	95,936,961	4,976,961	12,604,229
Local Unit Grants	85,969	446,547	349,236	1,728,969	40,026,772	35,063	-
Total Intergovernmental Revenues	\$8,548,703	\$12,916,459	\$7,307,812	\$30,508,611	\$187,155,076	\$5,773,675	\$15,593,010
Charges for Services	2,562,244	1,174,324	594,788	6,330,045	24,454,425	3,188,805	3,323,391
Fines and Forfeits	1,532	24,841	12,813	92,135	98,239	120	113,361
Interest Earnings	100,650	225,538	81,407	427,982	6,039,307	140,018	429,657
All Other Revenues	989,657	922,772	150,217	3,415,474	9,638,456	253,413	804,147
Total Revenues	\$19,408,899	\$25,835,966	\$19,147,386	\$85,633,084	\$382,143,265	\$22,862,153	\$50,075,199
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	140,208	683,151	3,284	-	-	123,025
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	140,208	683,151	3,284	-	-	123,025
Other Sources	-	4,105	48,448	236,078	199,162	34,979	83,934
Transfers From - Enterprise Funds	-	-	-	108,860	103,574	-	-
- Governmental Funds	370,789	179,588	23,431	3,021,935	3,092,144	-	1,023,974
Total Revenues and Other Financing Sources	\$19,779,688	\$26,159,867	\$19,902,416	\$89,003,241	\$385,538,145	\$22,897,132	\$51,306,132

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,452,756	\$3,943,462	\$2,705,415	\$14,076,747	\$66,855,778	\$4,096,900	\$8,470,766
	- Capital Outlay	36,134	250,355	102,007	1,490,007	5,262,334	312,111	537,974
	Total General Government	2,488,890	4,193,817	2,807,422	15,566,754	72,118,112	4,409,011	9,008,740
Public Safety	- Sheriff	1,034,570	2,209,061	1,390,048	7,975,230	20,766,131	4,239,089	4,633,931
	- Corrections	1,517,057	564,553	1,373,168	9,168,026	19,031,290	706,796	4,343,850
	- All Other	67,312	428,453	121,358	103,733	1,196,916	168,673	83,374
	- Capital Outlay	58,409	224,233	81,388	904,588	903,670	199,626	187,624
	Total Public Safety	2,677,348	3,426,300	2,965,962	18,151,577	41,898,007	5,314,184	9,248,779
Streets and Highways	- Administration	474,801	318,604	379,152	600,144	899,052	512,444	262,260
	- Maintenance	1,657,240	2,901,103	2,766,776	6,795,607	5,009,311	2,519,477	5,095,547
	- Construction	3,297,894	2,067,533	4,781,147	-	56,985,035	2,178,890	6,657,670
	- Other Capital Outlay	303,598	232,258	742,670	13,833,479	1,791,021	509,693	322,067
	Total Streets and Highways	5,733,533	5,519,498	8,669,745	21,229,230	64,684,419	5,720,504	12,337,544
Sanitation	- Current Expenditures	892,911	404,990	575,754	979,733	5,314,937	1,858,253	-
	- Capital Outlay	-	-	-	-	-	65,775	-
	Total Sanitation	892,911	404,990	575,754	979,733	5,314,937	1,924,028	-
Human Services	- Income Maintenance	1,359,487	770,589	-	5,976,744	25,801,131	-	3,098,603
	- Social Services	1,791,727	1,999,562	-	15,890,002	52,200,456	-	6,542,577
	- All Other	63,779	10,373	3,281,147	-	2,279,081	2,548,860	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Human Services	3,214,993	2,780,524	3,281,147	21,866,746	80,280,668	2,548,860	9,641,180
Health	- Current Expenditures	1,596,442	290,847	14,482	1,138,616	9,709,710	1,022,926	383,082
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	1,596,442	290,847	14,482	1,138,616	9,709,710	1,022,926	383,082
Culture and Recreation	- Current Expenditures	98,085	156,591	60,467	509,127	13,111,941	118,381	870,741
	- Capital Outlay	-	-	-	-	-	-	158,158
Parks and Recreation	- Current Expenditures	386,840	1,292,734	338,747	257,978	12,662,445	25,470	765,914
	- Capital Outlay	16,100	7,839	26,134	63,266	-	-	1,089,397
	Total Culture and Recreation	501,025	1,457,164	425,348	830,371	25,774,386	143,851	2,884,210
Conservation of Natural Resources	- Current Expenditures	1,207,847	912,278	656,265	2,459,252	8,877,373	332,633	1,040,989
	- Capital Outlay	-	-	33,797	81,172	-	-	23,238
	Total Conservation of Natural Resources	1,207,847	912,278	690,062	2,540,424	8,877,373	332,633	1,064,227
Housing and Economic Development	- Current Expenditures	2,800	1,236,407	5,875	50,872	22,803,721	5	60,241
	- Capital Outlay	-	98,009	-	-	97,950	-	-
	Total Housing and Economic Development	2,800	1,334,416	5,875	50,872	22,901,671	5	60,241
All Other	- Current Expenditures	-	118,935	-	-	-	-	-
	- Capital Outlay	-	727,617	-	-	-	-	-
	Total All Other	-	846,552	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	25,000	575,000	120,000	4,180,000	-	885,000	1,350,000
	- Other Long-Term Debt	-	310,000	300,322	104,050	136,449	110,000	51,513
	- Interest and Fiscal Charges	2,625	581,903	41,343	808,278	13,828	266,952	1,025,252
	<i>Total Current Expenditures</i>	<i>14,603,654</i>	<i>17,558,542</i>	<i>13,668,654</i>	<i>65,981,811</i>	<i>266,519,273</i>	<i>18,149,907</i>	<i>35,651,875</i>
	<i>Total Capital Outlay</i>	<i>3,712,135</i>	<i>3,607,844</i>	<i>5,767,143</i>	<i>16,372,512</i>	<i>65,040,010</i>	<i>3,266,095</i>	<i>8,976,128</i>
	<i>Total Debt Service</i>	<i>27,625</i>	<i>1,466,903</i>	<i>461,665</i>	<i>5,092,328</i>	<i>150,277</i>	<i>1,261,952</i>	<i>2,426,765</i>
	Total Expenditures	\$18,343,414	\$22,633,289	\$19,897,462	\$87,446,651	\$331,709,560	\$22,677,954	\$47,054,768
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	33,117	108,860	-	-	-
	- Governmental Funds	370,789	179,588	23,431	3,021,935	3,092,144	-	1,023,974
	Total Expenditures and Other Financing Uses	\$18,714,203	\$22,812,877	\$19,954,010	\$90,577,446	\$334,801,704	\$22,677,954	\$48,078,742
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$5,122,005	\$9,796,406	\$4,523,831	\$11,743,288	\$182,687,142	\$10,401,471	\$14,942,645
Special Revenue Funds Unrestricted Fund Balance		6,512,874	1,327,364	359,224	11,597,882	97,638,134	6,033,898	13,138,226
Total		\$11,634,879	\$11,123,770	\$4,883,055	\$23,341,170	\$280,325,276	\$16,435,369	\$28,080,871
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		79.7%	63.4%	35.7%	35.4%	105.2%	90.6%	78.8%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2017 Population Estimates) ^[1]	13,671	20,979	30,550	46,562	5,904	1,249,512	18,761
Net Taxable Tax Capacity	\$30,302,870	\$29,919,949	\$38,510,188	\$73,029,127	\$15,201,181	\$1,573,060,689	\$17,629,085
2016 Tax Levy (Payable 2017)	10,484,191	9,738,323	21,513,558	30,940,701	6,624,438	693,031,903	11,921,924
REVENUES							
Taxes	\$10,582,877	\$10,371,353	\$24,075,507	\$31,598,430	\$6,858,584	\$877,425,179	\$12,034,171
Special Assessments	2,374,796	-	2,046,830	7,180	265,124	-	-
Licenses and Permits	2,135	67,782	103,349	585,254	8,140	8,112,225	83,859
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	163,039	2,549,189	2,542,617	105,167	-	12,333,266	136,094
Human Services	-	1,316,637	2,864,259	3,396,977	719,849	152,333,941	1,241,114
Disaster	-	-	494,523	50,184	57,469	1,610,089	416,288
All Other	35,751	476,144	600,991	578,536	59,649	32,062,910	232,487
Total Federal Grants	198,790	4,341,970	6,502,390	4,130,864	836,967	198,340,206	2,025,983
State Grants							
Market Value Credit	285,548	381,248	385,852	452,228	168,579	97,945	330,760
County Program Aid	285,327	604,428	1,405,316	1,428,035	114,926	30,838,349	883,674
Disparity Reduction Aid	71,874	119,773	45,481	29,145	6,128	309,143	135,764
Streets and Highways	6,984,164	4,560,050	6,248,710	8,042,024	4,144,778	72,118,808	3,594,749
Human Services	34,656	836,570	3,493,405	3,685,928	690,184	86,471,416	1,917,144
PERA Aid	13,448	26,020	44,126	61,078	12,569	2,782,633	23,836
Police Aid	79,774	159,549	206,434	335,892	62,980	2,850,882	109,165
All Other	575,908	1,127,150	1,357,064	1,991,561	433,724	34,488,477	933,675
Total State Grants	8,330,699	7,814,788	13,186,388	16,025,891	5,633,868	229,957,653	7,928,767
Local Unit Grants	89,708	14,500	78,717	82,770	234,707	119,062,187	406,786
Total Intergovernmental Revenues	\$8,619,197	\$12,171,258	\$19,767,495	\$20,239,525	\$6,705,542	\$547,360,046	\$10,361,536
Charges for Services	1,613,138	2,431,309	4,841,541	4,831,601	1,530,699	145,875,571	2,519,182
Fines and Forfeits	86,250	9,931	32,329	12,177	3,985	1,471,221	22,980
Interest Earnings	136,176	45,560	214,560	162,950	40,281	12,954,847	152,168
All Other Revenues	140,232	453,196	1,142,311	1,981,718	295,274	24,930,961	522,322
Total Revenues	\$23,554,801	\$25,550,389	\$52,223,922	\$59,418,835	\$15,707,629	\$1,618,130,050	\$25,696,218
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	8,525,729	-	-	305,167,031	9,903,052
Other Long-Term Debt	-	73,719	-	-	5,508,887	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	73,719	8,525,729	-	5,508,887	305,167,031	9,903,052
Other Sources	-	-	-	25,914	-	9,316,350	15,863
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	341,570	44,318	513,534	194,899	57,752	78,973,598	-
Total Revenues and Other Financing Sources	\$23,896,371	\$25,668,426	\$61,263,185	\$59,639,648	\$21,274,268	\$2,011,587,029	\$35,615,133

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$4,229,473	\$3,873,946	\$7,247,743	\$11,373,754	\$2,814,315	\$273,567,875	\$4,272,709
	- Capital Outlay	71,851	217,943	96,179	991,564	31,907	1,337,542	90,874
	Total General Government	4,301,324	4,091,889	7,343,922	12,365,318	2,846,222	274,905,417	4,363,583
Public Safety	- Sheriff	1,571,377	2,168,903	3,967,479	6,589,248	1,621,321	108,011,511	1,777,690
	- Corrections	1,903,758	1,407,666	5,031,182	6,390,464	148,814	119,479,376	1,980,078
	- All Other	75,010	131,562	248,831	380,385	110,056	31,182,214	103,983
	- Capital Outlay	93,828	115,500	152,593	411,211	50,679	1,550,153	103,419
	Total Public Safety	3,643,973	3,823,631	9,400,085	13,771,308	1,930,870	260,223,254	3,965,170
Streets and Highways	- Administration	305,228	333,933	551,339	516,124	382,315	6,624,817	273,339
	- Maintenance	3,234,124	3,199,903	4,916,064	3,904,759	1,765,434	46,531,088	2,927,941
	- Construction	4,305,357	5,449,011	9,191,173	6,379,394	3,776,921	75,510,830	2,780,842
	- Other Capital Outlay	334,250	472,798	1,241,404	210,923	24,351	34,149,842	465,224
	Total Streets and Highways	8,178,959	9,455,645	15,899,980	11,011,200	5,949,021	162,816,577	6,447,346
Sanitation	- Current Expenditures	438,179	709,134	568,068	627,967	619,600	-	946,214
	- Capital Outlay	-	38,596	-	60,139	-	-	87,436
	Total Sanitation	438,179	747,730	568,068	688,106	619,600	-	1,033,650
Human Services	- Income Maintenance	-	1,653,738	2,950,954	4,356,998	960,925	212,382,751	1,805,717
	- Social Services	-	2,002,199	6,165,932	9,444,641	2,146,436	383,665,266	3,341,774
	- All Other	2,772,050	-	2,350,930	-	-	-	-
	- Capital Outlay	-	-	52,239	56,734	5,500,000	559,552	106,338
	Total Human Services	2,772,050	3,655,937	11,520,055	13,858,373	8,607,361	596,607,569	5,253,829
Health	- Current Expenditures	-	1,721,655	2,367,095	3,271,030	86,993	69,143,563	1,412,355
	- Capital Outlay	-	2,687	-	8,008	-	2,233,143	3,068
	Total Health	-	1,724,342	2,367,095	3,279,038	86,993	71,376,706	1,415,423
Culture and Recreation	- Current Expenditures	176,263	223,809	270,400	483,951	68,498	80,833,499	151,080
	- Capital Outlay	-	-	-	-	-	8,922,901	-
Parks and Recreation	- Current Expenditures	190,117	144,012	126,211	257,075	46,540	2,330,720	224,448
	- Capital Outlay	19,998	-	-	-	-	-	-
	Total Culture and Recreation	386,378	367,821	396,611	741,026	115,038	92,087,120	375,528
Conservation of Natural Resources	- Current Expenditures	4,933,902	684,745	3,257,725	770,632	532,930	-	352,613
	- Capital Outlay	32,054	-	-	-	5,700	-	-
	Total Conservation of Natural Resources	4,965,956	684,745	3,257,725	770,632	538,630	-	352,613
Housing and Economic Development	- Current Expenditures	63,226	36,642	25,000	28,365	45,000	93,269,210	163,922
	- Capital Outlay	-	-	-	-	-	24,808,074	-
	Total Housing and Economic Development	63,226	36,642	25,000	28,365	45,000	118,077,284	163,922
All Other	- Current Expenditures	-	109,641	-	-	-	-	207,138
	- Capital Outlay	-	326,106	-	-	-	-	-
	Total All Other	-	435,747	-	-	-	-	207,138
Debt Service	- Principal Paid on Bonds	775,000	430,000	2,360,000	1,288,093	350,000	255,967,205	615,000
	- Other Long-Term Debt	7,239	85,183	410,000	17,568	-	3,723,092	10,588
	- Interest and Fiscal Charges	212,679	76,619	613,851	536,953	198,663	5,981,166	641,258
	<i>Total Current Expenditures</i>	<i>19,892,707</i>	<i>18,401,488</i>	<i>40,044,953</i>	<i>48,395,393</i>	<i>11,349,177</i>	<i>1,427,021,890</i>	<i>19,941,001</i>
	<i>Total Capital Outlay</i>	<i>4,857,338</i>	<i>6,622,641</i>	<i>10,733,588</i>	<i>8,117,973</i>	<i>9,389,558</i>	<i>149,072,037</i>	<i>3,637,201</i>
	<i>Total Debt Service</i>	<i>994,918</i>	<i>591,802</i>	<i>3,383,851</i>	<i>1,842,614</i>	<i>548,663</i>	<i>265,671,463</i>	<i>1,266,846</i>
	Total Expenditures	\$25,744,963	\$25,615,931	\$54,162,392	\$58,355,980	\$21,287,398	\$1,841,765,390	\$24,845,048
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	137,976,953	9,998,788
	Other Uses	-	-	-	-	-	-	-
	Transfers To							
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	341,570	44,318	513,534	194,899	57,752	78,973,598	-
	Total Expenditures and Other Financing Uses	\$26,086,533	\$25,660,249	\$54,675,926	\$58,550,879	\$21,345,150	\$2,058,715,941	\$34,843,836
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	\$1,091,805	\$3,134,001	\$9,613,020	\$19,004,806	\$2,158,215	\$163,021,928	\$5,351,384
	Special Revenue Funds Unrestricted Fund Balance	(4,868,235)	\$4,252,375	8,169,636	14,934,581	4,191,038	135,017,199	9,576,238
	Total	(\$3,776,430)	\$7,386,376	\$17,782,656	\$33,939,387	\$6,349,253	\$298,039,127	\$14,927,622
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		-19.0%	40.1%	44.4%	70.1%	55.9%	20.9%	74.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>HUBBARD*</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSOON*</i>
Population (2017 Population Estimates) ^[1]	21,034	39,553	45,346	9,951	16,010	42,768	4,262
Net Taxable Tax Capacity	\$34,124,985	\$29,120,661	\$60,366,389	\$32,573,334	\$10,793,294	\$54,788,543	\$12,936,548
2016 Tax Levy (Payable 2017)	13,900,072	19,334,109	36,847,442	10,553,885	11,016,436	31,807,079	3,799,070
REVENUES							
Taxes	\$15,875,800	\$20,248,652	\$38,551,227	\$11,993,459	\$11,513,644	\$32,044,324	\$3,780,490
Special Assessments	2,835,478	-	1,290,317	1,286,416	93,666	3,298,372	112,615
Licenses and Permits	104,717	597,914	77,346	33,904	122,314	488,845	9,770
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,020,870	357,728	529,852	1,252,305	1,104,372	1,616,134	880,542
Human Services	2,039,087	3,067,894	4,181,779	8,832	2,114,365	4,022,682	256,052
Disaster	57,957	73,270	151,544	19,253	16,196	38,947	-
All Other	165,503	474,516	1,688,504	1,084	218,015	699,510	135,106
Total Federal Grants	3,283,417	3,973,408	6,551,679	1,281,474	3,452,948	6,377,273	1,271,700
State Grants							
Market Value Credit	116,321	288,095	151,422	321,568	281,999	403,343	114,495
County Program Aid	695,515	2,126,320	1,940,022	164,631	1,035,425	1,723,802	102,225
Disparity Reduction Aid	-	40,725	162,776	51,420	4,273	20,375	4,458
Streets and Highways	4,979,854	6,250,465	9,939,097	4,091,644	4,282,769	8,126,981	3,905,460
Human Services	1,872,169	4,640,286	5,452,881	-	1,775,604	5,537,178	300,390
PERA Aid	32,979	37,531	98,973	30,386	33,651	73,608	13,027
Police Aid	176,343	166,546	319,097	63,819	128,759	276,113	41,986
All Other	1,533,226	1,004,474	6,556,782	485,177	1,169,724	2,029,520	1,129,232
Total State Grants	9,406,407	14,554,442	24,621,050	5,208,645	8,712,204	18,190,920	5,611,273
Local Unit Grants	-	46,082	1,528,698	174,990	141,551	428,872	-
Total Intergovernmental Revenues	\$12,689,824	\$18,573,932	\$32,701,427	\$6,665,109	\$12,306,703	\$24,997,065	\$6,882,973
Charges for Services	3,567,465	2,623,316	6,534,766	2,414,815	4,472,505	14,696,945	767,446
Fines and Forfeits	27,641	67,616	49,114	28,504	1,742	171,346	3,940
Interest Earnings	165,447	145,595	475,209	231,679	104,985	821,693	117,517
All Other Revenues	3,478,711	1,392,892	7,163,043	1,526,283	1,315,110	2,308,564	382,589
Total Revenues	\$38,745,083	\$43,649,917	\$86,842,449	\$24,180,169	\$29,930,669	\$78,827,154	\$12,057,340
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,546,669	8,837,435	3,370,000	-	-	-
Other Long-Term Debt	-	138,252	-	-	73,164	345,448	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	2,684,921	8,837,435	3,370,000	73,164	345,448	-
Other Sources	-	23,600	51,800	65,217	624,399	4,523	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	3,658,570	27,962	132,997	32,870	-
Total Revenues and Other Financing Sources	\$38,745,083	\$46,358,438	\$99,390,254	\$27,643,348	\$30,761,229	\$79,209,995	\$12,057,340

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		HUBBARD*	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON*
General Government	- Current Expenditures	\$5,271,983	\$8,050,150	\$14,609,167	\$3,404,719	\$4,712,295	\$9,694,189	\$1,845,554
	- Capital Outlay	183,839	380,360	790,901	603,436	10,093	679,308	-
	Total General Government	5,455,822	8,430,510	15,400,068	4,008,155	4,722,388	10,373,497	1,845,554
Public Safety	- Sheriff	2,472,671	4,350,379	6,960,431	1,529,521	2,374,775	5,885,459	782,318
	- Corrections	2,834,742	4,163,356	5,095,966	1,057,050	3,556,504	8,606,912	218,171
	- All Other	57,164	240,478	1,754,265	83,533	50,498	457,892	191,819
	- Capital Outlay	255,470	1,046,725	266,858	170,039	155,286	360,024	27,387
	Total Public Safety	5,620,047	9,800,938	14,077,520	2,840,143	6,137,063	15,310,287	1,219,695
Streets and Highways	- Administration	600,368	364,186	534,386	384,087	234,874	701,733	492,271
	- Maintenance	9,911,790	2,703,632	6,900,954	3,027,255	2,429,183	4,681,104	5,829,332
	- Construction	4,450,758	4,437,405	9,829,649	4,150,919	4,112,855	7,430,696	-
	- Other Capital Outlay	411,769	696,587	4,787,127	316,445	71,252	1,222,137	127,265
	Total Streets and Highways	15,374,685	8,201,810	22,052,116	7,878,706	6,848,164	14,035,670	6,448,868
Sanitation	- Current Expenditures	2,758,087	8,303	1,759,127	267,769	91,048	5,099,528	94,801
	- Capital Outlay	344,661	-	42,009	29,287	-	691,137	-
	Total Sanitation	3,102,748	8,303	1,801,136	297,056	91,048	5,790,665	94,801
Human Services	- Income Maintenance	2,033,580	3,582,222	8,103,198	-	1,832,748	4,176,294	529,654
	- Social Services	4,960,304	9,870,637	15,804,068	-	3,951,757	12,154,715	1,118,997
	- All Other	738,625	-	-	3,093,280	-	-	-
	- Capital Outlay	10,140	89,789	7,048	-	-	19,394	-
	Total Human Services	7,742,649	13,542,648	23,914,314	3,093,280	5,784,505	16,350,403	1,648,651
Health	- Current Expenditures	-	1,462,670	2,490,241	126,800	3,010,575	2,485,317	34,991
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	-	1,462,670	2,490,241	126,800	3,010,575	2,485,317	34,991
Culture and Recreation	- Current Expenditures	200,000	384,348	-	477,776	144,201	567,468	64,000
	- Capital Outlay	-	-	-	-	-	8,196	-
Parks and Recreation	- Current Expenditures	344,036	250,652	746,920	375,556	8,750	465,368	175,735
	- Capital Outlay	77,718	67,350	52,765	157,400	-	468,468	-
	Total Culture and Recreation	621,754	702,350	799,685	1,010,732	152,951	1,509,500	239,735
Conservation of Natural Resources	- Current Expenditures	1,617,177	269,111	3,816,598	4,812,329	173,835	3,831,112	555,818
	- Capital Outlay	58,613	-	4,243	900	-	11,445	-
	Total Conservation of Natural Resources	1,675,790	269,111	3,820,841	4,813,229	173,835	3,842,557	555,818
Housing and Economic Development	- Current Expenditures	-	93,542	-	154,789	161,869	41,952	106,714
	- Capital Outlay	-	-	45,801	-	-	-	-
	Total Housing and Economic Development	-	93,542	45,801	154,789	161,869	41,952	106,714
All Other	- Current Expenditures	-	1,549,116	-	-	1,504,753	-	-
	- Capital Outlay	-	153,250	-	-	85,373	-	-
	Total All Other	-	1,702,366	-	-	1,590,126	-	-
Debt Service	- Principal Paid on Bonds	675,000	705,000	1,210,000	1,635,000	9,340,000	7,220,000	-
	- Other Long-Term Debt	263,484	141,152	-	21,390	159,566	1,969,601	-
	- Interest and Fiscal Charges	174,433	410,989	640,673	904,480	423,564	934,281	-
	<i>Total Current Expenditures</i>	<i>33,800,527</i>	<i>37,342,782</i>	<i>68,575,321</i>	<i>18,794,464</i>	<i>24,237,665</i>	<i>58,849,043</i>	<i>12,040,175</i>
	<i>Total Capital Outlay</i>	<i>5,792,968</i>	<i>6,871,466</i>	<i>15,826,401</i>	<i>5,428,426</i>	<i>4,434,859</i>	<i>10,890,805</i>	<i>154,652</i>
	<i>Total Debt Service</i>	<i>1,112,917</i>	<i>1,257,141</i>	<i>1,850,673</i>	<i>2,560,870</i>	<i>9,923,130</i>	<i>10,123,882</i>	<i>-</i>
	Total Expenditures	\$40,706,412	\$45,471,389	\$86,252,395	\$26,783,760	\$38,595,654	\$79,863,730	\$12,194,827
Other Financing Uses	- Debt Redemption - Refunded Bonds	-	-	2,910,000	-	-	-	-
	- Other Uses	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	-	3,658,570	27,962	132,997	32,870	-
	Total Expenditures and Other Financing Uses	\$40,706,412	\$45,471,389	\$92,820,965	\$26,811,722	\$38,728,651	\$79,896,600	\$12,194,827
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$4,675,777	\$3,228,365	\$2,720,760	\$7,920,142	\$3,039,608	\$15,661,328	\$3,043,488
	Special Revenue Funds Unrestricted Fund Balance	\$13,611,069	5,430,266	24,587,851	5,451,271	6,194,930	26,354,255	625,709
	Total	\$18,286,846	\$8,658,631	\$27,308,611	\$13,371,413	\$9,234,538	\$42,015,583	\$3,669,197
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		54.1%	23.2%	39.8%	71.1%	38.1%	71.4%	30.5%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<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 (2017 Population Estimates) ^[1]	12,640	6,687	10,531	3,802	27,881	5,709	25,823
Net Taxable Tax Capacity	\$10,908,039	\$18,579,660	\$17,509,565	\$5,732,172	\$35,456,235	\$17,896,394	\$40,143,945
2016 Tax Levy (Payable 2017)	4,085,380	5,594,016	9,427,043	2,537,505	18,478,850	5,476,445	14,293,227
REVENUES							
Taxes	-	\$5,864,876	\$9,707,167	\$3,126,980	\$18,539,840	\$6,202,060	\$16,190,170
Special Assessments	-	527,570	-	775,025	546,797	695,689	1,032,547
Licenses and Permits	-	17,145	17,742	53,715	406,299	96,100	49,770
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	9,384	1,197,364	-	116,365	134,805	393,855
Human Services	-	607,167	1,018,445	395,231	1,997,836	-	-
Disaster	-	32,003	430,018	140,840	123,486	85,337	55,491
All Other	-	99,183	3,083,314	53,330	385,592	-	4,081
Total Federal Grants	-	747,737	5,729,141	589,401	2,623,279	220,142	453,427
State Grants							
Market Value Credit	-	254,698	3,295	40,649	301,224	194,364	298,618
County Program Aid	-	125,966	410,912	235,480	1,013,855	99,941	720,017
Disparity Reduction Aid	-	51,119	149,182	6,003	79,446	31,138	26,855
Streets and Highways	-	2,423,794	5,744,064	3,819,432	5,565,269	3,332,639	6,962,411
Human Services	-	782,794	3,238,214	425,084	2,397,837	-	40,758
PERA Aid	-	23,645	24,330	12,302	28,707	9,428	40,500
Police Aid	-	65,079	135,756	50,384	158,849	50,384	125,959
All Other	-	534,829	3,455,285	2,578,723	893,178	438,818	968,552
Total State Grants	-	4,261,924	13,161,038	7,168,057	10,438,365	4,156,712	9,183,670
Local Unit Grants	-	398,282	-	69,505	43,000	245,807	530,033
Total Intergovernmental Revenues	-	\$5,407,943	\$18,890,179	\$7,826,963	\$13,104,644	\$4,622,661	\$10,167,130
Charges for Services	-	867,060	1,031,073	673,703	2,478,616	642,019	1,619,548
Fines and Forfeits	-	621	6,499	35,011	10,351	1,847	39,098
Interest Earnings	-	41,780	102,251	46,678	259,266	99,042	206,806
All Other Revenues	-	763,592	2,757,990	646,193	682,506	1,032,508	866,163
Total Revenues	-	\$13,490,587	\$32,512,901	\$13,184,268	\$36,028,319	\$13,391,926	\$30,171,232
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	9,996,807	-	2,471,081
Other Long-Term Debt	-	253,194	-	100,000	-	181,394	104,168
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	253,194	-	100,000	9,996,807	181,394	2,575,249
Other Sources	-	-	-	-	-	3,229	-
Transfers From - Enterprise Funds	-	-	12,000	-	-	-	-
- Governmental Funds	-	9,408	217,747	12,900	1,083,102	-	12,005
Total Revenues and Other Financing Sources	-	\$13,753,189	\$32,742,648	\$13,297,168	\$47,108,228	\$13,576,549	\$32,758,486

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		KOCHICHING**	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	-	\$1,769,313	\$4,387,510	\$2,439,698	\$6,058,627	\$1,816,602	\$4,099,645
	- Capital Outlay	-	160,095	55,070	529,682	181,502	8,671	2,273,471
	Total General Government	-	1,929,408	4,442,580	2,969,380	6,240,129	1,825,273	6,373,116
Public Safety	- Sheriff	-	829,489	2,297,284	1,262,038	2,376,505	1,242,449	2,940,753
	- Corrections	-	438,177	1,569,192	69,252	1,957,898	43,867	2,385,745
	- All Other	-	230,411	703,283	74,118	190,591	202,468	99,092
	- Capital Outlay	-	153,900	294,960	175,317	2,776,450	177,656	192,552
	Total Public Safety	-	1,651,977	4,864,719	1,580,725	7,301,444	1,666,440	5,618,142
Streets and Highways	- Administration	-	236,256	429,833	176,791	466,597	409,711	356,413
	- Maintenance	-	2,328,934	2,488,610	1,765,143	4,494,950	2,109,014	3,765,387
	- Construction	-	738,196	4,308,513	2,474,983	5,769,505	2,529,189	7,847,914
	- Other Capital Outlay	-	417,632	359,644	499,397	1,586,342	1,186,140	307,608
	Total Streets and Highways	-	3,721,018	7,586,600	4,916,314	12,317,394	6,234,054	12,277,322
Sanitation	- Current Expenditures	-	185,027	357,753	768,403	1,073,995	326,508	563,551
	- Capital Outlay	-	-	30,882	-	-	5,500	31,611
	Total Sanitation	-	185,027	388,635	768,403	1,073,995	332,008	595,162
Human Services	- Income Maintenance	-	726,357	961,851	682,580	2,038,489	-	2,926,247
	- Social Services	-	1,846,352	2,763,855	1,154,795	5,922,464	-	-
	- All Other	-	-	-	2,343	-	926,168	-
	- Capital Outlay	-	-	11,114	-	-	-	-
	Total Human Services	-	2,572,709	3,736,820	1,839,718	7,960,953	926,168	2,926,247
Health	- Current Expenditures	-	91,123	3,637,676	60,000	2,219,085	63,382	347,275
	- Capital Outlay	-	-	3,036	-	21,889	-	-
	Total Health	-	91,123	3,640,712	60,000	2,240,974	63,382	347,275
Culture and Recreation	- Current Expenditures	-	75,697	122,300	33,118	183,417	42,308	289,382
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	-	228,919	793,092	308,217	338,029	240,187	420,715
	- Capital Outlay	-	2,476	58,112	112,123	4,735	23,309	159,292
	Total Culture and Recreation	-	307,092	973,504	453,458	526,181	305,804	869,389
Conservation of Natural Resources	- Current Expenditures	-	1,277,140	800,501	150,900	1,563,409	1,529,323	1,045,109
	- Capital Outlay	-	-	28,516	-	-	2,000	30,457
	Total Conservation of Natural Resources	-	1,277,140	829,017	150,900	1,563,409	1,531,323	1,075,566
Housing and Economic Development	- Current Expenditures	-	184,021	257,349	110,622	4,898	63,717	46,240
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	184,021	257,349	110,622	4,898	63,717	46,240
All Other	- Current Expenditures	-	7,000	8,000	31,500	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	7,000	8,000	31,500	-	-	-
Debt Service	- Principal Paid on Bonds	-	184,010	340,000	-	2,335,000	345,000	3,285,000
	- Other Long-Term Debt	-	86,532	172,508	45,000	-	200,861	168,100
	- Interest and Fiscal Charges	-	32,724	60,669	-	642,239	117,284	719,015
	<i>Total Current Expenditures</i>	-	<i>10,454,216</i>	<i>21,578,089</i>	<i>9,089,518</i>	<i>28,888,954</i>	<i>9,015,704</i>	<i>19,285,554</i>
	<i>Total Capital Outlay</i>	-	<i>1,472,299</i>	<i>5,149,847</i>	<i>3,791,502</i>	<i>10,340,423</i>	<i>3,932,465</i>	<i>10,842,905</i>
	<i>Total Debt Service</i>	-	<i>303,266</i>	<i>573,177</i>	<i>45,000</i>	<i>2,977,239</i>	<i>663,145</i>	<i>4,172,115</i>
	Total Expenditures	-	\$12,229,781	\$27,301,113	\$12,926,020	\$42,206,616	\$13,611,314	\$34,300,574
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	10,000	-	-	-	-
	- Enterprise Funds	-	-	10,000	-	-	-	-
	- Governmental Funds	-	9,408	217,747	12,900	1,083,102	-	12,005
	Total Expenditures and Other Financing Uses	-	\$12,239,189	\$27,528,860	\$12,938,920	\$43,289,718	\$13,611,314	\$34,312,579
Unrestricted Fund Balance								
	General Fund Unrestricted Fund Balance	-	\$1,964,431	\$17,155,789	\$5,257,685	\$5,063,187	\$3,976,780	\$11,058,417
	Special Revenue Funds Unrestricted Fund Balance	-	8,387,843	14,843,931	4,840,680	6,482,699	2,120,267	3,035,877
	Total	-	\$10,352,274	\$31,999,720	\$10,098,365	\$11,545,886	\$6,097,047	\$14,094,294
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		-	99.0%	148.3%	111.1%	40.0%	67.6%	73.1%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2017 Population Estimates) ^[1]	5,572	9,351	19,865	35,884	23,155	25,878	33,074
Net Taxable Tax Capacity	\$5,632,881	\$24,099,413	\$39,219,578	\$36,334,345	\$28,351,027	\$18,757,178	\$30,088,017
2016 Tax Levy (Payable 2017)	3,918,963	6,321,675	14,956,542	19,672,894	13,676,285	14,578,005	18,004,049
REVENUES							
Taxes	\$3,869,915	\$6,230,398	\$15,577,171	\$19,873,586	\$13,717,676	\$15,867,025	\$17,754,345
Special Assessments	51,963	538,331	3,027,283	1,077,492	331,502	63,341	-
Licenses and Permits	11,169	15,760	105,328	109,620	95,351	280,181	385,034
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	125,698	211,648	-	62,731	1,903	11,694	594,627
Human Services	765,363	1,242,965	-	2,526,253	1,563,384	2,552,958	2,547,505
Disaster	10,158	18,226	42,448	25,079	38,984	62,245	43,903
All Other	102,253	248,119	127,165	257,792	215,320	406,963	432,928
Total Federal Grants	1,003,472	1,720,958	169,613	2,871,855	1,819,591	3,033,860	3,618,963
State Grants							
Market Value Credit	107,779	264,212	324,931	362,007	302,301	215,334	611,003
County Program Aid	608,811	133,489	436,797	1,709,843	1,003,310	1,585,043	1,688,489
Disparity Reduction Aid	63,937	3,439	35,698	60,750	14,895	24,711	29,096
Streets and Highways	2,758,823	5,847,882	4,686,883	6,772,152	2,908,716	4,844,984	8,025,266
Human Services	825,717	846,261	-	3,106,110	1,835,725	2,922,177	2,925,064
PERA Aid	10,235	17,785	36,967	36,151	24,144	30,786	48,267
Police Aid	104,966	100,768	105,666	176,343	160,248	228,826	158,849
All Other	1,421,356	966,934	717,172	808,748	943,768	4,603,778	1,807,670
Total State Grants	5,901,624	8,180,770	6,344,114	13,032,104	7,193,107	14,455,639	15,293,704
Local Unit Grants	285,965	3,506	-	120,921	320,296	222,960	442,908
Total Intergovernmental Revenues	\$7,191,061	\$9,905,234	\$6,513,727	\$16,024,880	\$9,332,994	\$17,712,459	\$19,355,575
Charges for Services	713,352	1,969,980	1,195,214	5,736,864	4,150,390	2,544,501	6,200,207
Fines and Forfeits	20,873	11,100	39,183	170,911	56,700	61,947	10,237
Interest Earnings	46,878	118,123	283,117	232,363	316,452	190,675	403,750
All Other Revenues	287,490	473,519	589,253	1,399,004	914,327	769,857	1,549,149
Total Revenues	\$12,192,701	\$19,262,445	\$27,330,276	\$44,624,720	\$28,915,392	\$37,489,986	\$45,658,297
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	4,873,977	-	-	-	12,732,558
Other Long-Term Debt	7,343	-	-	169,278	77,341	-	245,100
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	7,343	-	4,873,977	169,278	77,341	-	12,977,658
Other Sources	-	-	25,727	45,772	-	97,080	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	45,494	35,179	-	600,088	905,870	1,930,172	-
Total Revenues and Other Financing Sources	\$12,245,538	\$19,297,624	\$32,229,980	\$45,439,858	\$29,898,603	\$39,517,238	\$58,635,955

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,243,487	\$2,973,363	\$4,738,570	\$6,523,328	\$5,144,769	\$5,454,452	\$6,683,908
	- Capital Outlay	53,301	150,130	167,987	2,788,574	345,045	233,006	875,117
	Total General Government	2,296,788	3,123,493	4,906,557	9,311,902	5,489,814	5,687,458	7,559,025
Public Safety	- Sheriff	1,872,522	2,214,348	2,748,646	3,449,085	3,573,869	4,491,778	3,357,534
	- Corrections	932,687	93,550	1,823,134	2,372,850	1,857,282	4,821,783	2,759,138
	- All Other	24,986	119,111	130,803	206,969	139,816	198,575	164,235
	- Capital Outlay	117,784	62,110	129,948	1,312,251	296,557	274,042	435,171
	Total Public Safety	2,947,979	2,489,119	4,832,531	7,341,155	5,867,524	9,786,178	6,716,078
Streets and Highways	- Administration	273,373	873,832	421,864	738,033	330,437	607,789	406,274
	- Maintenance	1,663,816	2,723,687	3,824,209	2,756,942	3,522,795	2,801,279	5,082,182
	- Construction	1,419,768	3,881,683	2,386,910	5,414,911	2,182,111	3,518,049	6,873,253
	- Other Capital Outlay	64,194	387,281	432,658	490,079	723,840	722,075	645,672
	Total Streets and Highways	3,421,151	7,866,483	7,065,641	9,399,965	6,759,183	7,649,192	13,007,381
Sanitation	- Current Expenditures	277,647	122,672	634,115	2,777,665	364,366	102,896	2,532,096
	- Capital Outlay	-	20,871	-	65,219	903	-	49,470
	Total Sanitation	277,647	143,543	634,115	2,842,884	365,269	102,896	2,581,566
Human Services	- Income Maintenance	1,047,422	1,259,426	-	2,492,344	1,957,569	2,147,430	3,292,281
	- Social Services	1,934,696	2,241,842	-	8,953,181	4,780,746	8,205,697	6,577,807
	- All Other	-	40,206	3,195,472	163,225	-	-	-
	- Capital Outlay	-	260,812	-	13,500	-	35,375	56,808
	Total Human Services	2,982,118	3,802,286	3,195,472	11,622,250	6,738,315	10,388,502	9,926,896
Health	- Current Expenditures	99,596	50,000	-	2,660,869	1,576,725	672,142	1,945,753
	- Capital Outlay	-	-	-	-	8,062	8,119	5,874
	Total Health	99,596	50,000	-	2,660,869	1,584,787	680,261	1,951,627
Culture and Recreation	- Current Expenditures	41,405	86,000	650,703	196,217	227,245	273,835	494,572
	- Capital Outlay	-	-	50,660	-	-	-	-
Parks and Recreation	- Current Expenditures	192,946	190,396	185,899	766,730	253,360	128,675	294,429
	- Capital Outlay	-	8,995	9,456	-	95,225	-	-
	Total Culture and Recreation	234,351	285,391	896,718	962,947	575,830	402,510	789,001
Conservation of Natural Resources	- Current Expenditures	272,762	1,075,665	5,661,810	2,353,110	864,498	329,136	479,016
	- Capital Outlay	-	3,165	1,932	-	2,419	-	199
	Total Conservation of Natural Resources	272,762	1,078,830	5,663,742	2,353,110	866,917	329,136	479,215
Housing and Economic Development	- Current Expenditures	3,125	91,000	95,195	8,761	124,500	3,624,095	149,155
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	3,125	91,000	95,195	8,761	124,500	3,624,095	149,155
All Other	- Current Expenditures	63,332	-	14,299	-	20,000	-	36,196
	- Capital Outlay	55,849	-	-	-	-	-	-
	Total All Other	119,181	-	14,299	-	20,000	-	36,196
Debt Service	- Principal Paid on Bonds	145,000	-	480,000	1,095,000	545,000	510,000	875,000
	- Other Long-Term Debt	3,520	-	51,963	177,937	490,009	-	154,658
	- Interest and Fiscal Charges	11,037	-	483,629	250,705	70,751	212,235	268,929
	<i>Total Current Expenditures</i>	<i>10,943,802</i>	<i>14,155,098</i>	<i>24,124,719</i>	<i>36,419,309</i>	<i>24,737,977</i>	<i>33,859,562</i>	<i>34,254,576</i>
	<i>Total Capital Outlay</i>	<i>1,710,896</i>	<i>4,775,047</i>	<i>3,179,551</i>	<i>10,084,534</i>	<i>3,654,162</i>	<i>4,790,666</i>	<i>8,941,564</i>
	<i>Total Debt Service</i>	<i>159,557</i>	<i>-</i>	<i>1,015,592</i>	<i>1,523,642</i>	<i>1,105,760</i>	<i>722,235</i>	<i>1,298,587</i>
	Total Expenditures	\$12,814,255	\$18,930,145	\$28,319,862	\$48,027,485	\$29,497,899	\$39,372,463	\$44,494,727
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	45,494	35,179	-	600,088	905,870	1,930,172	-
	Total Expenditures and Other Financing Uses	\$12,859,749	\$18,965,324	\$28,319,862	\$48,627,573	\$30,403,769	\$41,302,635	\$44,494,727
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,138,866	\$2,084,638	\$7,888,955	\$17,714,338	\$7,793,393	\$5,654,373	\$9,990,155
Special Revenue Funds Unrestricted Fund Balance		1,306,329	5,767,039	7,771,696	14,265,417	13,398,424	7,185,570	12,346,603
	Total	\$3,445,195	\$7,851,677	\$15,660,651	\$31,979,755	\$21,191,817	\$12,839,943	\$22,336,758
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>31.5%</i>	<i>55.5%</i>	<i>64.9%</i>	<i>87.8%</i>	<i>85.7%</i>	<i>37.9%</i>	<i>65.2%</i>

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2017 Population Estimates) ^[1]	39,602	8,344	33,892	21,963	6,601	155,849	58,329
Net Taxable Tax Capacity	\$41,410,610	\$26,432,557	\$37,895,643	\$38,154,609	\$14,739,661	\$174,539,601	\$89,723,617
2016 Tax Levy (Payable 2017)	19,704,429	6,704,936	20,047,340	13,123,026	5,867,626	92,002,094	37,632,465
REVENUES							
Taxes	\$22,067,787	\$7,655,183	\$20,497,809	\$14,119,431	\$5,818,474	\$102,843,073	\$41,662,224
Special Assessments	999,341	1,009,926	1,962,027	444,487	298,909	-	410,294
Licenses and Permits	148,309	42,991	70,089	166,018	13,705	2,425,532	631,089
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	142,028	173,245	-	-	385,750	4,170,023	1,012,589
Human Services	3,387,049	-	2,761,717	1,699,587	774,818	13,598,347	5,079,112
Disaster	26,573	22,538	46,167	23,544	12,846	73,359	69,521
All Other	649,773	-	436,109	384,036	146,392	2,079,127	635,133
Total Federal Grants	4,205,423	195,783	3,243,993	2,107,167	1,319,806	19,920,856	6,796,355
State Grants							
Market Value Credit	339,157	299,575	263,434	330,826	179,312	624,828	728,899
County Program Aid	2,014,503	149,895	1,398,541	656,552	126,711	6,494,337	1,829,365
Disparity Reduction Aid	148,574	25,685	11,666	68,485	15,682	10,685	13,252
Streets and Highways	5,740,083	4,765,417	6,923,889	3,732,694	5,219,127	9,051,726	19,323,016
Human Services	4,132,517	-	2,845,508	1,662,335	921,343	16,775,198	6,154,411
PERA Aid	40,232	11,609	34,276	54,902	23,107	177,727	64,946
Police Aid	178,443	92,370	113,364	100,068	51,783	573,815	299,504
All Other	1,854,820	539,317	1,025,232	1,538,613	568,018	4,265,987	3,880,251
Total State Grants	14,448,329	5,883,868	12,615,910	8,144,475	7,105,083	37,974,303	32,293,644
Local Unit Grants	22,439	510,910	1,066,385	214,644	140,291	986,806	1,478,576
Total Intergovernmental Revenues	\$18,676,191	\$6,590,561	\$16,926,288	\$10,466,286	\$8,565,180	\$58,881,965	\$40,568,575
Charges for Services	4,770,895	510,789	2,327,667	3,565,156	997,565	22,763,373	5,537,381
Fines and Forfeits	49,101	616	24,301	9,546	2,323	23,012	85,179
Interest Earnings	564,570	139,039	168,281	182,564	29,862	841,819	309,928
All Other Revenues	1,586,788	334,894	818,552	2,030,370	305,937	1,054,125	2,482,587
Total Revenues	\$48,862,982	\$16,283,999	\$42,795,014	\$30,983,858	\$16,031,955	\$188,832,899	\$91,687,257
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	9,248,912	-	-	1,420,407
Other Long-Term Debt	-	-	77,163	115,549	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	77,163	9,364,461	-	-	1,420,407
Other Sources	403	65,757	-	23,345	-	74,354	-
Transfers From - Enterprise Funds	-	1,181	-	-	-	132,328	-
- Governmental Funds	13,274	114,144	15,664	1,958,124	90,618	2,786,600	381,866
Total Revenues and Other Financing Sources	\$48,876,659	\$16,465,081	\$42,887,841	\$42,329,788	\$16,122,573	\$191,826,181	\$93,489,530

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,631,771	\$2,543,275	\$8,095,189	\$5,654,830	\$1,792,806	\$22,507,229	\$13,786,288
	- Capital Outlay	201,078	82,437	430,410	5,145,736	27,362	170,267	542,690
	Total General Government	5,832,849	2,625,712	8,525,599	10,800,566	1,820,168	22,677,496	14,328,978
Public Safety	- Sheriff	3,893,326	1,972,665	2,634,789	2,066,776	950,690	15,311,809	6,304,360
	- Corrections	5,312,485	58,934	2,596,335	2,912,505	458,148	25,110,382	5,633,191
	- All Other	291,597	50,820	225,940	157,779	60,624	282,804	322,159
	- Capital Outlay	358,557	45,621	294,461	-	85,311	766,512	1,978,611
	Total Public Safety	9,855,965	2,128,040	5,751,525	5,137,060	1,554,773	41,471,507	14,238,321
Streets and Highways	- Administration	598,602	307,942	338,067	336,412	335,589	1,352,230	681,352
	- Maintenance	3,971,429	2,299,870	2,535,528	2,427,869	3,357,993	10,705,979	10,450,121
	- Construction	5,247,472	3,236,451	3,112,739	622,764	3,598,296	30,868,412	23,086,645
	- Other Capital Outlay	685,975	420,827	607,879	10,394,035	430,248	3,201,614	1,360,065
	Total Streets and Highways	10,503,478	6,265,090	6,594,213	13,781,080	7,722,126	46,128,235	35,578,183
Sanitation	- Current Expenditures	1,049,480	329,405	421,997	588,833	446,479	-	-
	- Capital Outlay	24,272	75,380	5,200	-	-	-	-
	Total Sanitation	1,073,752	404,785	427,197	588,833	446,479	-	-
Human Services	- Income Maintenance	4,214,384	-	3,006,712	2,099,510	826,537	12,237,781	5,997,137
	- Social Services	7,750,908	-	7,192,169	4,186,979	1,777,347	47,974,285	14,448,681
	- All Other	-	1,179,716	-	181,774	-	7,083,349	-
	- Capital Outlay	5,162	-	-	-	22,835	127,998	127,493
	Total Human Services	11,970,454	1,179,716	10,198,881	6,468,263	2,626,719	67,423,413	20,573,311
Health	- Current Expenditures	2,040,083	93,794	1,771,890	1,256,569	924,100	13,228,657	4,180,252
	- Capital Outlay	-	-	9,499	-	4,427	62,828	23,618
	Total Health	2,040,083	93,794	1,781,389	1,256,569	928,527	13,291,485	4,203,870
Culture and Recreation	- Current Expenditures	249,104	58,667	100,088	624,781	94,985	1,050,818	555,631
	- Capital Outlay	-	-	-	-	-	46,777	-
Parks and Recreation	- Current Expenditures	299,642	543,917	239,875	298,556	121,724	5,182,114	216,553
	- Capital Outlay	798	53,832	-	-	-	450,134	-
	Total Culture and Recreation	549,544	656,416	339,963	923,337	216,709	6,729,843	772,184
Conservation of Natural Resources	- Current Expenditures	675,104	1,610,641	2,996,618	849,070	380,713	1,606,645	1,825,496
	- Capital Outlay	-	-	581,841	-	6,193	-	2,091,028
	Total Conservation of Natural Resources	675,104	1,610,641	3,578,459	849,070	386,906	1,606,645	3,916,524
Housing and Economic Development	- Current Expenditures	291,942	294,603	221,432	578,370	43,745	57,984	244,763
	- Capital Outlay	-	-	-	-	3,690	-	-
	Total Housing and Economic Development	291,942	294,603	221,432	578,370	47,435	57,984	244,763
All Other	- Current Expenditures	-	-	-	-	75	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	75	-	-
Debt Service	- Principal Paid on Bonds	1,950,000	275,000	1,115,000	1,240,000	12,000	7,308,500	6,905,000
	- Other Long-Term Debt	208,838	141,984	435,020	95,990	-	60,000	43,089
	- Interest and Fiscal Charges	512,574	94,709	647,611	454,790	8,246	3,430,984	1,399,880
	<i>Total Current Expenditures</i>	<i>36,269,857</i>	<i>11,344,249</i>	<i>32,376,629</i>	<i>24,220,613</i>	<i>11,571,555</i>	<i>163,692,066</i>	<i>64,645,984</i>
	<i>Total Capital Outlay</i>	<i>6,523,314</i>	<i>3,914,548</i>	<i>5,042,029</i>	<i>16,162,535</i>	<i>4,178,362</i>	<i>35,694,542</i>	<i>29,210,150</i>
	<i>Total Debt Service</i>	<i>2,671,412</i>	<i>511,693</i>	<i>2,197,631</i>	<i>1,790,780</i>	<i>20,246</i>	<i>8,347,969</i>	<i>8,347,969</i>
	Total Expenditures	\$45,464,583	\$15,770,490	\$39,616,289	\$42,173,928	\$15,770,163	\$210,186,092	\$102,204,103
Other Financing Uses	- Debt Redemption - Refunded Bonds	-	-	-	-	-	7,381,500	-
	- Other Uses	-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	219	-	-	-	443,262	-
	- Governmental Funds	13,274	114,144	15,664	1,958,124	90,618	2,786,600	381,866
	Total Expenditures and Other Financing Uses	\$45,477,857	\$15,884,853	\$39,631,953	\$44,132,052	\$15,860,781	\$220,797,454	\$102,585,969
Unrestricted Fund Balance	- General Fund Unrestricted Fund Balance	\$27,733,901	\$4,134,764	\$11,278,933	\$9,001,271	\$4,439,560	\$77,943,175	\$21,207,434
	- Special Revenue Funds Unrestricted Fund Balance	14,251,689	2,577,686	11,349,513	10,854,665	1,182,154	4,961,830	21,373,467
	Total	\$41,985,590	\$6,712,450	\$22,628,446	\$19,855,936	\$5,621,714	\$82,905,005	\$42,580,901
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		115.8%	59.2%	69.9%	82.0%	48.6%	50.6%	65.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE**</i>
Population (2017 Population Estimates) ^[1]	14,301	29,192	9,127	31,720	10,950	546,317	4,007
Net Taxable Tax Capacity	\$14,315,054	\$25,499,313	\$18,550,693	\$50,595,874	\$20,440,258	\$454,602,233	\$7,105,073
2016 Tax Levy (Payable 2017)	9,527,675	16,978,106	6,019,176	21,941,342	9,410,337	243,711,108	2,763,262
REVENUES							
Taxes	\$9,593,526	\$18,031,976	\$6,449,249	\$22,006,003	\$9,367,077	\$324,545,481	-
Special Assessments	375,742	3,517	286,088	2,914,190	516,525	-	-
Licenses and Permits	19,625	136,861	12,570	142,080	69,253	2,284,578	-
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	376,762	436,227	2,367,727	55,997	-	2,799,998	-
Human Services	1,112,778	2,968,574	-	3,891,321	898,980	62,797,326	-
Disaster	17,228	38,613	1,710	122,352	8,773	724,893	-
All Other	182,208	393,166	46,493	685,627	89,148	13,497,411	-
Total Federal Grants	1,688,976	3,836,580	2,415,930	4,755,297	996,901	79,819,628	-
State Grants							
Market Value Credit	-	309,819	221,785	413,092	234,571	805	-
County Program Aid	655,524	1,798,282	175,347	843,196	228,699	16,941,175	-
Disparity Reduction Aid	85,828	1,057	69,076	76,591	22,508	262,057	-
Streets and Highways	4,292,937	8,634,697	3,544,225	9,437,675	4,330,622	22,728,033	-
Human Services	929,499	2,770,015	-	6,733,565	896,118	50,610,485	-
PERA Aid	16,384	36,545	38,062	43,810	15,728	765,554	-
Police Aid	81,174	231,992	100,768	262,416	67,178	1,537,316	-
All Other	1,035,865	1,500,398	550,653	7,239,289	481,165	27,461,657	-
Total State Grants	7,097,211	15,282,805	4,699,916	25,049,634	6,276,589	120,307,082	-
Local Unit Grants	-	36,012	-	269,924	194,668	8,228,541	-
Total Intergovernmental Revenues	\$8,786,187	\$19,155,397	\$7,115,846	\$30,074,855	\$7,468,158	\$208,355,251	-
Charges for Services	1,475,987	2,608,592	1,989,202	4,996,237	859,093	76,970,649	-
Fines and Forfeits	16,658	23,739	12,044	18,526	19,709	742,084	-
Interest Earnings	219,608	86,943	124,691	1,729,393	96,407	5,509,513	-
All Other Revenues	589,589	3,415,040	1,069,255	671,507	79,085	19,912,985	-
Total Revenues	\$21,076,922	\$43,462,065	\$17,058,945	\$62,552,791	\$18,475,307	\$638,320,541	-
Other Financing Sources							
Borrowing							
Bonds Issued	-	4,090,988	-	7,069,960	2,520,293	-	-
Other Long-Term Debt	172,839	210,455	2,469	-	90,766	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	172,839	4,301,443	2,469	7,069,960	2,611,059	-	-
Other Sources	-	-	-	-	5,898	52,336	-
Transfers From - Enterprise Funds	-	-	-	-	-	261	-
- Governmental Funds	35,610	456,796	-	1,937	124	6,522,104	-
Total Revenues and Other Financing Sources	\$21,285,371	\$48,220,304	\$17,061,414	\$69,624,688	\$21,092,388	\$644,895,242	-

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE**
General Government	- Current Expenditures	\$2,566,129	\$5,152,558	\$3,289,847	\$8,622,707	\$3,600,240	\$102,826,083	-
	- Capital Outlay	12,345	321,735	337,768	793,753	168,465	7,298,989	-
	Total General Government	2,578,474	5,474,293	3,627,615	9,416,460	3,768,705	110,125,072	-
Public Safety	- Sheriff	1,154,019	4,730,868	2,011,241	5,067,122	1,500,026	50,897,599	-
	- Corrections	2,246,612	4,535,799	609,222	4,895,944	585,676	67,116,832	-
	- All Other	828,868	157,641	591,880	145,324	59,207	19,213,831	-
	- Capital Outlay	8,274,788	392,253	90,298	444,273	139,943	559,757	-
	Total Public Safety	12,504,287	9,816,561	3,302,641	10,552,663	2,284,852	137,788,019	-
Streets and Highways	- Administration	287,242	339,309	272,689	466,065	320,132	1,874,477	-
	- Maintenance	2,463,200	5,061,803	1,737,919	6,065,658	2,159,817	13,728,622	-
	- Construction	2,830,936	5,729,575	4,524,913	4,488,626	2,479,948	23,433,292	-
	- Other Capital Outlay	326,164	562,770	482,228	436,785	544,756	2,223,772	-
	Total Streets and Highways	5,907,542	11,693,457	7,017,749	11,457,134	5,504,653	41,260,163	-
Sanitation	- Current Expenditures	64,014	266,718	264,341	4,526,706	394,019	21,061,822	-
	- Capital Outlay	55,350	14,734	-	6,081,344	-	-	-
	Total Sanitation	119,364	281,452	264,341	10,608,050	394,019	21,061,822	-
Human Services	- Income Maintenance	1,628,915	2,759,798	-	4,199,421	1,134,896	30,603,261	-
	- Social Services	3,097,294	6,380,547	-	12,425,747	2,622,165	110,662,381	-
	- All Other	48,047	-	1,166,344	-	65,571	44,527,032	-
	- Capital Outlay	24,333	39,758	-	-	-	66,335	-
	Total Human Services	4,798,589	9,180,103	1,166,344	16,625,168	3,822,632	185,859,009	-
Health	- Current Expenditures	50,406	1,566,213	103,157	2,829,343	185,318	35,644,483	-
	- Capital Outlay	-	5,507	-	12,188	-	-	-
	Total Health	50,406	1,571,720	103,157	2,841,531	185,318	35,644,483	-
Culture and Recreation	- Current Expenditures	110,313	308,851	46,486	259,205	114,004	11,582,318	-
	- Capital Outlay	-	-	-	-	-	185,011	-
Parks and Recreation	- Current Expenditures	74,786	30,000	75,652	231,344	70,160	13,490,328	-
	- Capital Outlay	-	-	-	3,724	-	4,959,845	-
	Total Culture and Recreation	185,099	338,851	122,138	494,273	184,164	30,217,502	-
Conservation of Natural Resources	- Current Expenditures	526,605	1,366,953	540,961	1,137,361	457,756	43,037	-
	- Capital Outlay	-	300	-	23,790	-	-	-
	Total Conservation of Natural Resources	526,605	1,367,253	540,961	1,161,151	457,756	43,037	-
Housing and Economic Development	- Current Expenditures	87,580	46,028	6,820	10,530	5,503	22,410,495	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	87,580	46,028	6,820	10,530	5,503	22,410,495	-
All Other	- Current Expenditures	-	-	-	-	-	10,646,155	-
	- Capital Outlay	-	-	-	-	-	1,218,416	-
	Total All Other	-	-	-	-	-	11,864,571	-
Debt Service	- Principal Paid on Bonds	45,000	1,235,000	-	3,355,000	280,000	26,580,000	-
	- Other Long-Term Debt	299,145	78,853	29,781	-	283,085	3,611,667	-
	- Interest and Fiscal Charges	453,188	1,147,884	4,412	574,108	207,418	8,569,034	-
	<i>Total Current Expenditures</i>	<i>15,234,030</i>	<i>32,703,086</i>	<i>10,716,559</i>	<i>50,882,477</i>	<i>13,274,490</i>	<i>556,328,756</i>	<i>-</i>
	<i>Total Capital Outlay</i>	<i>11,523,916</i>	<i>7,066,632</i>	<i>5,435,207</i>	<i>12,284,483</i>	<i>3,333,112</i>	<i>39,945,417</i>	<i>-</i>
	<i>Total Debt Service</i>	<i>797,333</i>	<i>2,461,737</i>	<i>34,193</i>	<i>3,929,108</i>	<i>770,503</i>	<i>38,760,701</i>	<i>-</i>
	Total Expenditures	\$27,555,279	\$42,231,455	\$16,185,959	\$67,096,068	\$17,378,105	\$635,034,874	-
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	202,779	-	-	8,911,882	-
	- Governmental Funds	35,610	456,796	-	1,937	124	6,522,104	-
	Total Expenditures and Other Financing Uses	\$27,590,889	\$42,688,251	\$16,388,738	\$67,098,005	\$17,378,229	\$650,468,860	-
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$7,282,041	\$3,842,810	\$4,913,022	\$9,884,182	\$7,519,867	\$218,104,849	-
Special Revenue Funds Unrestricted Fund Balance		4,178,746	2,368,782	2,042,530	11,026,357	5,562,452	23,722,868	-
Total		\$11,460,787	\$6,211,592	\$6,955,552	\$20,910,539	\$13,082,319	\$241,827,717	-
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		<i>75.2%</i>	<i>19.0%</i>	<i>64.9%</i>	<i>41.1%</i>	<i>98.6%</i>	<i>43.5%</i>	<i>-</i>

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2017 Population Estimates) ^[1]	15,278	14,689	65,960	9,491	15,484	199,922	144,717
Net Taxable Tax Capacity	\$36,139,171	\$43,384,296	\$58,313,091	\$27,715,235	\$12,124,086	\$177,599,082	\$160,590,708
2016 Tax Levy (Payable 2017)	11,741,899	13,781,655	23,641,474	5,464,534	6,595,464	117,439,894	57,671,447
REVENUES							
Taxes	\$11,314,699	\$13,677,105	\$27,630,296	\$6,191,184	\$6,718,132	\$138,279,772	\$74,979,754
Special Assessments	1,136,745	2,144,302	989,959	304,040	1,223,498	-	128,821
Licenses and Permits	73,219	142,053	46,490	47,884	3,403	338,241	1,761,519
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	3,439	114,640	107,672	5,342	61,332	11,966,183	2,329,741
Human Services	-	1,604,106	3,731,729	-	1,173,155	20,674,312	6,986,816
Disaster	21,601	19,500	130,109	78,685	60,771	201,273	340,535
All Other	43,052	244,914	2,802,385	-	279,551	7,109,152	1,261,572
Total Federal Grants	68,092	1,983,160	6,771,895	84,027	1,574,809	39,950,920	10,918,664
State Grants							
Market Value Credit	403,209	403,012	338,950	169,719	237,168	138,531	156,264
County Program Aid	273,184	272,937	3,366,618	167,650	835,828	11,508,293	4,968,361
Disparity Reduction Aid	44,833	56,356	31,469	6,813	2,172	5,498,886	10,263
Streets and Highways	5,985,674	6,861,824	5,780,167	4,387,995	6,235,905	25,511,651	9,795,429
Human Services	-	1,643,747	5,467,291	-	1,077,980	26,859,043	9,787,607
PERA Aid	27,659	40,790	47,773	14,478	17,431	467,281	110,620
Police Aid	100,068	114,063	196,401	104,266	90,971	860,246	354,086
All Other	675,233	1,180,508	1,993,345	390,180	2,749,727	19,168,553	4,982,453
Total State Grants	7,509,860	10,573,237	17,222,014	5,241,101	11,247,182	90,012,484	30,165,083
Local Unit Grants	706,814	-	16,106	678,734	1,170	293,222	4,450,884
Total Intergovernmental Revenues	\$8,284,766	\$12,556,397	\$24,010,015	\$6,003,862	\$12,823,161	\$130,256,626	\$45,534,631
Charges for Services	1,107,988	3,297,734	4,747,430	1,955,595	2,243,138	30,238,046	11,314,181
Fines and Forfeits	2,490	-	84,058	38,305	4,175	335,030	723,512
Interest Earnings	287,494	256,618	862,916	76,981	128,412	5,278,526	1,028,049
All Other Revenues	322,162	2,654,291	738,249	206,911	455,782	14,512,207	1,832,304
Total Revenues	\$22,529,563	\$34,728,500	\$59,109,413	\$14,824,762	\$23,599,701	\$319,238,448	\$137,302,771
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	192,845	343,969	86,185	114,188	-	-	439,470
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	192,845	343,969	86,185	114,188	-	-	439,470
Other Sources	26,613	-	90,270	70,047	-	188,546	123,774
Transfers From - Enterprise Funds	-	-	772	-	-	-	-
- Governmental Funds	-	206,663	164,434	489,731	439,448	15,217,058	2,441,627
Total Revenues and Other Financing Sources	\$22,749,021	\$35,279,132	\$59,451,074	\$15,498,728	\$24,039,149	\$334,644,052	\$140,307,642

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$3,562,968	\$8,006,928	\$9,759,792	\$2,121,555	\$3,289,414	\$45,776,671	\$29,168,009
	- Capital Outlay	246,789	130,627	247,419	304,493	46,067	2,600,842	2,687,753
	Total General Government	3,809,757	8,137,555	10,007,211	2,426,048	3,335,481	48,377,513	31,855,762
Public Safety	- Sheriff	3,339,547	2,256,373	5,187,110	2,038,196	1,556,967	22,494,089	9,818,966
	- Corrections	401,100	2,035,552	4,296,674	235,778	1,261,725	26,207,942	11,178,250
	- All Other	143,932	102,409	408,846	56,657	2,104,518	2,124,139	1,214,139
	- Capital Outlay	44,117	80,400	155,135	203,633	184,587	2,863,202	120,845
	Total Public Safety	3,928,696	4,474,734	10,047,765	2,534,264	3,106,727	53,669,751	22,332,200
Streets and Highways	- Administration	361,913	1,418,496	323,469	240,015	498,671	4,444,503	600,669
	- Maintenance	3,680,229	3,542,036	4,579,116	2,513,368	3,494,162	30,770,913	13,654,086
	- Construction	3,403,783	7,194,389	6,155,425	3,075,082	3,386,182	77,232,333	15,179,854
	- Other Capital Outlay	447,728	327,227	599,425	20,265	1,334,667	-	292,221
	Total Streets and Highways	7,893,653	12,482,148	11,657,435	5,848,730	8,713,682	112,447,749	29,726,830
Sanitation	- Current Expenditures	2,373,825	402,367	71,185	741,075	1,098,027	78,291	1,371,142
	- Capital Outlay	-	-	-	10,013	124,547	-	-
	Total Sanitation	2,373,825	402,367	71,185	751,088	1,222,574	78,291	1,371,142
Human Services	- Income Maintenance	-	1,638,264	3,799,228	1,231,994	1,686,054	15,618,388	3,623,298
	- Social Services	-	4,532,270	11,944,213	-	2,559,470	68,200,966	18,264,392
	- All Other	2,349,379	-	-	-	-	12,585,246	2,431,832
	- Capital Outlay	-	21,345	-	-	25,618	-	40,753
	Total Human Services	2,349,379	6,191,879	15,743,441	1,231,994	4,271,142	96,404,600	24,360,275
Health	- Current Expenditures	172,634	2,068,900	3,890,991	120,935	73,805	5,310,701	3,694,263
	- Capital Outlay	-	6,463	-	-	-	-	7,960
	Total Health	172,634	2,075,363	3,890,991	120,935	73,805	5,310,701	3,702,223
Culture and Recreation	- Current Expenditures	104,612	109,475	427,088	295,287	100,000	699,503	3,285,954
	- Capital Outlay	-	-	-	7,401	-	-	44,052
Parks and Recreation	- Current Expenditures	258,405	280,066	186,034	130,782	227,201	982,064	1,893,724
	- Capital Outlay	5,154	-	136,077	4,316	-	-	91,676
	Total Culture and Recreation	368,171	389,541	749,199	437,786	327,201	1,681,567	5,315,406
Conservation of Natural Resources	- Current Expenditures	1,292,733	6,075,839	1,045,458	504,544	1,084,820	8,630,421	2,741,280
	- Capital Outlay	43,725	-	-	-	-	190,652	700
	Total Conservation of Natural Resources	1,336,458	6,075,839	1,045,458	504,544	1,084,820	8,821,073	2,741,980
Housing and Economic Development	- Current Expenditures	71,110	-	2,351,683	2,139	279,109	3,881,262	1,186,546
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	71,110	-	2,351,683	2,139	279,109	3,881,262	1,186,546
All Other	- Current Expenditures	-	-	-	13,942	-	-	2,784,462
	- Capital Outlay	-	-	-	71,778	-	-	3,973
	Total All Other	-	-	-	85,720	-	-	2,788,435
Debt Service	- Principal Paid on Bonds	580,000	1,405,000	1,900,000	700,000	335,000	12,840,000	22,265,000
	- Other Long-Term Debt	120,239	272,557	164,434	102,242	-	740,201	382,715
	- Interest and Fiscal Charges	236,717	449,784	928,879	172,834	88,325	4,680,122	3,179,531
	Total Current Expenditures	18,112,387	32,468,975	48,270,887	10,246,267	17,312,873	247,785,478	106,911,012
	Total Capital Outlay	4,191,296	7,760,451	7,293,481	3,696,981	5,101,668	82,887,029	18,469,787
	Total Debt Service	936,956	2,127,341	2,993,313	975,076	423,325	18,260,323	25,827,246
	Total Expenditures	\$23,240,639	\$42,356,767	\$58,557,681	\$14,918,324	\$22,837,866	\$348,932,830	\$151,208,045
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	206,663	164,434	489,731	439,448	15,217,058	2,441,627
	Total Expenditures and Other Financing Uses	\$23,240,639	\$42,563,430	\$58,722,115	\$15,408,055	\$23,277,314	\$364,149,888	\$153,649,672
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$11,925,531	\$6,014,784	\$15,336,544	\$4,080,313	\$4,340,251	\$65,949,988	\$35,451,578
Special Revenue Funds Unrestricted Fund Balance		5,259,157	4,662,771	13,618,920	1,265,424	4,644,303	50,864,150	1,236,637
	Total	\$17,184,688	\$10,677,555	\$28,955,464	\$5,345,737	\$8,984,554	\$116,814,138	\$36,688,215
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		94.9%	32.9%	60.0%	52.2%	51.9%	47.1%	34.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2017 Population Estimates) ^[1]	94,748	14,869	157,660	36,828	9,748	9,423	24,513
Net Taxable Tax Capacity	\$88,155,324	\$26,725,678	\$141,398,056	\$37,965,053	\$19,953,323	\$24,432,222	\$20,316,021
2016 Tax Levy (Payable 2017)	44,476,782	13,016,650	73,957,213	22,883,136	7,416,175	10,172,733	14,929,753
REVENUES							
Taxes	\$47,612,832	\$13,132,065	\$76,097,378	\$25,963,266	\$7,277,929	\$10,136,609	\$15,639,645
Special Assessments	120,647	2,823,132	1,044,711	632,149	659,957	524,074	45,534
Licenses and Permits	88,651	51,496	1,114,198	170,153	19,502	4,370	174,257
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	541,407	640,214	1,533,680	7,695	362,417	2,711,151	229,977
Human Services	5,065,709	1,223,383	10,092,490	164,168	692,955	1,005,358	2,241,500
Disaster	77,516	130,882	261,083	798,039	36,110	18,003	23,423
All Other	1,050,667	208,576	1,921,718	286,399	83,672	129,405	314,528
Total Federal Grants	6,735,299	2,203,055	13,808,971	1,256,301	1,175,154	3,863,917	2,809,428
State Grants							
Market Value Credit	116,892	337,164	839,879	250,794	176,979	252,542	594,208
County Program Aid	4,024,391	267,685	7,912,015	1,782,727	146,118	187,951	1,350,255
Disparity Reduction Aid	5,305	54,639	46,639	26,797	50,260	23,224	72,751
Streets and Highways	4,741,771	4,072,800	13,459,337	6,124,566	3,455,400	3,533,767	5,601,561
Human Services	4,919,768	1,516,577	8,519,299	-	830,439	1,099,069	2,199,102
PERA Aid	64,603	25,384	147,894	49,359	16,742	36,367	32,921
Police Aid	671,084	100,768	511,535	172,844	55,982	59,201	117,562
All Other	2,413,388	722,938	6,621,648	1,442,955	435,856	739,194	1,190,525
Total State Grants	16,957,202	7,097,955	38,058,246	9,850,042	5,167,776	5,931,315	11,158,885
Local Unit Grants	964,591	353,436	2,783,163	109,751	138,850	-	-
Total Intergovernmental Revenues	\$24,657,092	\$9,654,446	\$54,650,380	\$11,216,094	\$6,481,780	\$9,795,232	\$13,968,313
Charges for Services	9,254,275	1,350,496	7,442,987	5,372,758	842,613	1,783,740	2,624,378
Fines and Forfeits	128,563	12,396	305,169	12,783	4,739	-	3,793
Interest Earnings	1,488,480	273,639	1,257,197	500,474	91,802	142,207	86,204
All Other Revenues	3,761,364	581,917	2,807,963	1,949,356	503,478	953,334	2,120,507
Total Revenues	\$87,111,904	\$27,879,587	\$144,719,983	\$45,817,033	\$15,881,800	\$23,339,566	\$34,662,631
Other Financing Sources							
Borrowing							
Bonds Issued	39,231,864	7,155,507	-	-	-	5,240,471	-
Other Long-Term Debt	181,139	210,151	-	-	-	-	259,731
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	39,413,003	7,365,658	-	-	-	5,240,471	259,731
Other Sources	117,494	-	171,144	23,000	2,254	62,714	335,256
Transfers From - Enterprise Funds	1,364,100	-	-	185,890	-	-	-
- Governmental Funds	1,785,786	2,591,374	3,367,996	22,022	210,401	-	917,233
Total Revenues and Other Financing Sources	\$129,792,287	\$37,836,619	\$148,259,123	\$46,047,945	\$16,094,455	\$28,642,751	\$36,174,851

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$17,061,072	\$4,529,253	\$22,686,536	\$7,737,810	\$2,896,139	\$3,566,791	\$5,578,617
	- Capital Outlay	25,531,253	707,502	780,898	1,623,757	172,072	2,452,422	223,313
	Total General Government	42,592,325	5,236,755	23,467,434	9,361,567	3,068,211	6,019,213	5,801,930
Public Safety	- Sheriff	9,618,106	2,315,648	11,663,350	3,964,428	1,592,832	1,365,131	2,698,902
	- Corrections	10,130,885	189,302	19,204,059	5,939,750	83,864	1,091,275	1,470,033
	- All Other	1,740,702	96,322	662,411	139,157	111,205	107,270	110,516
	- Capital Outlay	812,529	18,284	1,375,568	84,302	30,000	186,620	-
	Total Public Safety	22,302,222	2,619,556	32,905,388	10,127,637	1,817,901	2,750,296	4,279,451
Streets and Highways	- Administration	2,224,600	310,700	948,867	490,374	271,873	153,774	363,216
	- Maintenance	1,772,753	3,634,482	8,510,435	3,802,399	2,163,079	2,682,723	3,152,621
	- Construction	14,505,090	4,322,240	11,575,628	4,826,647	2,294,401	4,759,379	6,000,322
	- Other Capital Outlay	623,537	475,701	844,799	2,092,375	445,719	282,159	-
	Total Streets and Highways	19,125,980	8,743,123	21,879,729	11,211,795	5,175,072	7,878,035	9,516,159
Sanitation	- Current Expenditures	1,030,761	386,933	1,540,861	837,557	418,936	1,040,029	-
	- Capital Outlay	-	-	5,465	-	-	24,944	-
	Total Sanitation	1,030,761	386,933	1,546,326	837,557	418,936	1,064,973	-
Human Services	- Income Maintenance	5,044,324	1,279,255	11,375,483	-	524,088	1,199,454	3,328,650
	- Social Services	12,281,838	4,245,506	21,479,320	-	2,758,865	3,716,671	4,901,790
	- All Other	409,731	-	8,143,041	4,283,336	3,708	-	221,653
	- Capital Outlay	369,125	23,347	70,149	-	4,418	67,336	-
	Total Human Services	18,105,018	5,548,108	41,067,993	4,283,336	3,291,079	4,983,461	8,452,093
Health	- Current Expenditures	2,202,924	969,371	3,782,400	2,323,225	103,599	179,645	2,848,737
	- Capital Outlay	-	-	1,158	-	-	-	-
	Total Health	2,202,924	969,371	3,783,558	2,323,225	103,599	179,645	2,848,737
Culture and Recreation	- Current Expenditures	1,337,059	788,330	2,305,638	-	60,459	-	337,393
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	293,879	82,728	1,679,929	784,618	166,115	21,902	62,450
	- Capital Outlay	-	-	2,712,346	13,855	-	47,557	-
	Total Culture and Recreation	1,630,938	871,058	6,697,913	798,473	226,574	69,459	399,843
Conservation of Natural Resources	- Current Expenditures	359,986	3,294,462	4,684,778	1,018,659	457,572	871,756	1,169,756
	- Capital Outlay	146,127	-	27,576	-	-	-	-
	Total Conservation of Natural Resources	506,113	3,294,462	4,712,354	1,018,659	457,572	871,756	1,169,756
Housing and Economic Development	- Current Expenditures	2,564,187	143,121	1,152,446	-	61,812	-	71,711
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	2,564,187	143,121	1,152,446	-	61,812	-	71,711
All Other	- Current Expenditures	-	-	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	-	-	-	-	-
Debt Service	- Principal Paid on Bonds	2,125,000	295,000	3,545,000	2,330,000	480,000	-	485,000
	- Other Long-Term Debt	-	347,930	-	180,358	15,948	25,002	103,906
	- Interest and Fiscal Charges	357,093	161,273	457,557	416,842	203,008	348,654	96,240
	<i>Total Current Expenditures</i>	<i>68,072,807</i>	<i>22,265,413</i>	<i>119,819,554</i>	<i>31,321,313</i>	<i>11,674,146</i>	<i>15,996,421</i>	<i>26,316,045</i>
	<i>Total Capital Outlay</i>	<i>41,987,661</i>	<i>5,547,074</i>	<i>17,393,587</i>	<i>8,640,936</i>	<i>2,946,610</i>	<i>7,820,417</i>	<i>6,223,635</i>
	<i>Total Debt Service</i>	<i>2,482,093</i>	<i>804,203</i>	<i>4,002,557</i>	<i>2,927,200</i>	<i>698,956</i>	<i>373,656</i>	<i>685,146</i>
	Total Expenditures	\$112,542,561	\$28,616,690	\$141,215,698	\$42,889,449	\$15,319,712	\$24,190,494	\$33,224,826
Other Financing Uses	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	514,639	108,251	-	-	-
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	1,785,786	2,591,374	3,367,996	22,022	210,401	-	917,233
	Total Expenditures and Other Financing Uses	\$114,328,347	\$31,208,064	\$145,098,333	\$43,019,722	\$15,530,113	\$24,190,494	\$34,142,059
Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	\$25,481,734	\$3,530,186	\$30,189,127	\$15,810,069	\$3,201,399	\$3,605,170	\$6,271,128
	Special Revenue Funds Unrestricted Fund Balance	25,981,991	10,581,687	30,473,092	8,992,978	5,045,275	9,228,185	6,586,935
	Total	\$51,463,725	\$14,111,873	\$60,662,219	\$24,803,047	\$8,246,674	\$12,833,355	\$12,858,063
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		75.6%	63.4%	50.6%	79.2%	70.6%	80.2%	48.9%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2017 Population Estimates) ^[1]	3,333	21,393	13,731	18,793	256,905	10,839	6,343
Net Taxable Tax Capacity	\$16,618,238	\$26,214,011	\$9,488,132	\$24,217,100	\$287,905,715	\$18,518,401	\$18,567,841
2016 Tax Levy (Payable 2017)	5,062,391	14,058,994	8,546,747	14,922,592	86,699,610	9,002,207	7,463,319
REVENUES							
Taxes	\$4,917,205	\$15,212,294	\$9,063,700	\$14,378,700	\$115,182,253	\$9,120,982	\$7,306,717
Special Assessments	54,204	-	463,512	867,715	114,767	406,318	-
Licenses and Permits	10,168	159,151	117,237	261,554	4,673,770	8,806	13,905
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	424,949	436,829	151,523	1,358,418	688,105	647,113	527,298
Human Services	380,710	1,257,858	1,617,215	218,288	11,045,021	1,091,271	661,451
Disaster	53,151	32,309	-	332,442	311,144	16,225	25,745
All Other	466,520	324,313	264,661	489,438	8,326,248	180,577	157,018
Total Federal Grants	1,325,330	2,051,309	2,033,399	2,398,586	20,370,518	1,935,186	1,371,512
State Grants							
Market Value Credit	120,610	310,094	234,830	274,046	107,910	206,886	136,713
County Program Aid	120,374	830,252	1,497,160	788,063	9,113,501	239,751	152,082
Disparity Reduction Aid	18,576	14,248	53,186	13,375	363	5,064	10,350
Streets and Highways	3,457,064	5,130,087	4,114,864	4,584,180	18,281,373	3,391,643	5,086,066
Human Services	445,908	1,763,630	1,916,869	-	6,059,305	1,411,517	835,108
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	42,494	142,054	90,271	102,167	857,224	65,079	58,781
All Other	403,267	1,489,155	608,063	1,192,087	13,849,815	555,498	631,433
Total State Grants	4,624,775	9,702,157	8,536,068	6,980,244	48,478,650	5,895,344	6,925,409
Local Unit Grants	101,008	87,405	295,632	27,303	24,646,051	-	211,859
Total Intergovernmental Revenues	\$6,051,113	\$11,840,871	\$10,865,099	\$9,406,133	\$93,495,219	\$7,830,530	\$8,508,780
Charges for Services	862,669	1,225,491	2,105,689	1,760,201	36,575,765	1,553,684	1,147,333
Fines and Forfeits	-	7,691	39,159	9,224	393,776	8,587	10,830
Interest Earnings	29,979	334,806	181,165	81,402	10,521,056	151,762	92,547
All Other Revenues	215,179	422,573	510,823	819,269	1,974,000	542,132	327,569
Total Revenues	\$12,140,517	\$29,202,877	\$23,346,384	\$27,584,198	\$262,930,606	\$19,622,801	\$17,407,681
Other Financing Sources							
Borrowing							
Bonds Issued	-	4,001,532	-	-	46,725,427	-	-
Other Long-Term Debt	94,710	-	300,830	-	406,845	121,120	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	94,710	4,001,532	300,830	-	47,132,272	121,120	-
Other Sources	1,553	215,510	-	75,895	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	3,109,486	-	-
- Governmental Funds	200,000	199,515	200,000	405,441	1,674,300	7,326	-
Total Revenues and Other Financing Sources	\$12,436,780	\$33,619,434	\$23,847,214	\$28,065,534	\$314,846,664	\$19,751,247	\$17,407,681

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,565,883	\$3,928,984	\$5,528,746	\$5,199,348	\$40,974,125	\$2,802,360	\$2,362,992
	- Capital Outlay	32,507	41,537	140,491	414,092	42,089,084	273,638	280,385
	Total General Government	1,598,390	3,970,521	5,669,237	5,613,440	83,063,209	3,075,998	2,643,377
Public Safety	- Sheriff	1,188,610	3,181,096	1,880,123	2,983,288	32,376,758	1,388,932	1,284,896
	- Corrections	701,905	2,444,086	509,901	381,922	10,486,930	764,964	692,102
	- All Other	92,505	230,045	142,995	140,461	881,777	110,137	93,874
	- Capital Outlay	40,833	102,286	14,187	203,918	875,564	25,920	235,006
	Total Public Safety	2,023,853	5,957,513	2,547,206	3,709,589	44,621,029	2,289,953	2,305,878
Streets and Highways	- Administration	373,152	329,560	376,691	290,967	1,891,802	243,855	337,866
	- Maintenance	2,478,643	3,690,203	1,914,331	2,509,181	8,521,446	2,385,495	3,349,890
	- Construction	2,349,602	4,865,363	2,952,941	4,220,421	-	881,309	3,756,349
	- Other Capital Outlay	307,122	696,787	399,871	361,312	1,061,691	171,576	317,017
	Total Streets and Highways	5,508,519	9,581,913	5,643,834	7,381,881	11,474,939	3,682,235	7,761,122
Sanitation	- Current Expenditures	202,475	182,566	1,202,984	859,604	406,845	344,541	308,951
	- Capital Outlay	-	-	-	6,163	-	-	6,619
	Total Sanitation	202,475	182,566	1,202,984	865,767	406,845	344,541	315,570
Human Services	- Income Maintenance	666,630	1,705,917	1,536,109	-	10,403,032	1,151,951	885,257
	- Social Services	1,597,223	3,288,506	4,647,407	-	27,047,309	3,795,137	1,912,742
	- All Other	-	-	-	2,392,183	4,045,968	-	-
	- Capital Outlay	7,241	-	17,590	-	31,698	30,934	12,552
	Total Human Services	2,271,094	4,994,423	6,201,106	2,392,183	41,528,007	4,978,022	2,810,551
Health	- Current Expenditures	62,110	1,399,669	1,260,790	1,518,306	18,687,967	592,457	898,816
	- Capital Outlay	-	-	-	-	105,839	1,690	9,375
	Total Health	62,110	1,399,669	1,260,790	1,518,306	18,793,806	594,147	908,191
Culture and Recreation	- Current Expenditures	45,903	148,000	91,763	-	7,331,852	621,553	52,780
	- Capital Outlay	-	-	-	-	69,063	-	-
Parks and Recreation	- Current Expenditures	29,099	70,679	199,248	223,772	3,189,532	772,963	24,391
	- Capital Outlay	-	15,712	-	-	177,827	1,600	-
	Total Culture and Recreation	75,002	234,391	291,011	223,772	10,768,274	1,396,116	77,171
Conservation of Natural Resources	- Current Expenditures	447,559	381,630	323,593	1,163,914	168,741	686,369	528,367
	- Capital Outlay	-	-	6,688	-	-	-	53,785
	Total Conservation of Natural Resources	447,559	381,630	330,281	1,163,914	168,741	686,369	582,152
Housing and Economic Development	- Current Expenditures	6,903	143,799	30,000	59,919	9,828,076	134,288	2,000
	- Capital Outlay	-	-	-	-	96,721	-	-
	Total Housing and Economic Development	6,903	143,799	30,000	59,919	9,924,797	134,288	2,000
All Other	- Current Expenditures	-	-	847,848	-	-	365,133	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	-	847,848	-	-	365,133	-
Debt Service	- Principal Paid on Bonds	1,660,000	655,000	-	425,000	64,260,000	275,000	280,000
	- Other Long-Term Debt	27,427	501,856	155,628	-	599,449	189,068	-
	- Interest and Fiscal Charges	75,552	861,273	34,029	97,796	9,403,593	89,076	27,025
	<i>Total Current Expenditures</i>	<i>9,458,600</i>	<i>21,124,740</i>	<i>20,492,529</i>	<i>17,722,865</i>	<i>176,242,160</i>	<i>16,160,135</i>	<i>12,734,924</i>
	<i>Total Capital Outlay</i>	<i>2,737,305</i>	<i>5,721,685</i>	<i>3,531,768</i>	<i>5,205,906</i>	<i>44,507,487</i>	<i>1,386,667</i>	<i>4,671,088</i>
	<i>Total Debt Service</i>	<i>1,762,979</i>	<i>2,018,129</i>	<i>189,657</i>	<i>522,796</i>	<i>74,263,042</i>	<i>553,144</i>	<i>307,025</i>
	Total Expenditures	\$13,958,884	\$28,864,554	\$24,213,954	\$23,451,567	\$295,012,689	\$18,099,946	\$17,713,037
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	29,263,563	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	1,180,948	-	-
	- Governmental Funds	200,000	199,515	200,000	405,441	1,674,300	7,326	-
	Total Expenditures and Other Financing Uses	\$14,158,884	\$29,064,069	\$24,413,954	\$23,857,008	\$327,131,500	\$18,107,272	\$17,713,037
Unrestricted Fund Balance								
General Fund Unrestricted Fund Balance		\$2,422,036	\$11,152,967	\$3,604,979	\$8,125,142	\$77,851,589	\$3,368,733	\$1,772,517
Special Revenue Funds Unrestricted Fund Balance		1,316,186	4,006,847	6,255,129	8,087,194	1,437,941	3,802,403	6,927,071
	Total	\$3,738,222	\$15,159,814	\$9,860,108	\$16,212,336	\$79,289,530	\$7,171,136	\$8,699,588
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		39.5%	71.8%	48.1%	91.5%	45.0%	44.4%	68.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2017 Population Estimates) ^[1]	50,769	134,365	9,881	5,577,487
Net Taxable Tax Capacity	\$44,353,970	\$146,611,070	\$24,751,524	\$6,417,365,183
2016 Tax Levy (Payable 2017)	17,424,626	58,180,067	10,301,252	2,833,257,919
REVENUES				
Taxes	\$19,915,603	\$59,808,250	\$10,133,976	\$3,320,400,533
Special Assessments	552,863	299,939	692,884	61,297,799
Licenses and Permits	183,788	379,221	44,853	38,428,937
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	50,360	1,321,502	172,335	96,163,592
Human Services	3,131,568	6,612,825	847,522	478,123,510
Disaster	39,188	82,052	40,378	10,718,235
All Other	661,706	564,592	102,585	124,077,276
Total Federal Grants	3,882,822	8,580,971	1,162,820	709,082,613
State Grants				
Market Value Credit	297,752	408,414	278,955	22,447,558
County Program Aid	2,574,734	5,277,847	165,941	208,043,991
Disparity Reduction Aid	40,731	5,391	43,081	9,433,882
Streets and Highways	5,421,097	8,989,287	4,429,698	675,567,773
Human Services	3,650,666	7,237,129	1,018,833	427,441,292
PERA Aid	54,309	81,912	16,076	8,208,521
Police Aid	137,156	1,098,646	83,973	22,194,404
All Other	1,716,603	3,402,579	618,086	267,029,323
Total State Grants	13,893,048	26,501,205	6,654,643	1,640,366,744
Local Unit Grants	351,710	-	352,381	254,457,834
Total Intergovernmental Revenues	\$18,127,580	\$35,082,176	\$8,169,844	\$2,603,907,191
Charges for Services	3,229,107	14,370,025	927,352	657,241,052
Fines and Forfeits	31,527	278,520	3,820	8,248,000
Interest Earnings	151,997	1,497,519	125,710	70,820,185
All Other Revenues	653,076	3,445,891	886,946	180,945,918
Total Revenues	\$42,845,541	\$115,161,541	\$20,985,385	\$6,941,289,615
Other Financing Sources				
Borrowing				
Bonds Issued	-	39,952,676	-	644,279,681
Other Long-Term Debt	-	337,241	212,224	18,969,314
Short-Term Debt	-	-	-	-
Total Borrowing	-	40,289,917	212,224	663,248,995
Other Sources	-	89,419	18,056	15,095,427
Transfers From - Enterprise Funds	-	-	-	5,419,477
- Governmental Funds	1,218,749	1,969,531	-	191,462,777
Total Revenues and Other Financing Sources	\$44,064,290	\$157,510,408	\$21,215,665	\$7,816,516,291

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2017

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,941,242	\$24,512,588	\$2,967,423	\$1,111,068,784
	- Capital Outlay	66,065	382,663	332,858	135,639,792
	Total General Government	8,007,307	24,895,251	3,300,281	1,246,708,576
Public Safety	- Sheriff	3,652,793	18,602,422	1,138,527	578,284,782
	- Corrections	3,250,482	6,952,292	1,318,428	524,136,530
	- All Other	83,649	959,707	252,340	79,491,563
	- Capital Outlay	159,813	639,943	172,297	87,458,947
	Total Public Safety	7,146,737	27,154,364	2,881,592	1,269,371,822
Streets and Highways	- Administration	357,550	648,461	169,399	56,767,630
	- Maintenance	4,031,540	8,360,538	2,116,007	454,317,395
	- Construction	3,444,934	12,852,080	3,415,042	706,320,671
	- Other Capital Outlay	101,153	1,062,064	334,010	113,729,996
	Total Streets and Highways	7,935,177	22,923,143	6,034,458	1,331,135,692
Sanitation	- Current Expenditures	1,314,012	532,005	158,946	102,187,168
	- Capital Outlay	-	-	2,450	12,223,082
	Total Sanitation	1,314,012	532,005	161,396	114,410,250
Human Services	- Income Maintenance	4,183,404	6,118,059	1,111,655	522,769,171
	- Social Services	10,228,244	16,984,874	3,425,248	1,217,295,366
	- All Other	9,488	-	-	114,559,419
	- Capital Outlay	-	-	80,212	8,481,621
	Total Human Services	14,421,136	23,102,933	4,617,115	1,863,105,577
Health	- Current Expenditures	1,236,648	3,736,479	401,125	261,891,622
	- Capital Outlay	-	-	-	2,630,033
	Total Health	1,236,648	3,736,479	401,125	264,521,655
Culture and Recreation					
Libraries	- Current Expenditures	233,184	2,078,121	80,972	153,401,377
	- Capital Outlay	-	2,324,737	-	12,126,203
Parks and Recreation	- Current Expenditures	116,974	1,970,572	287,361	73,944,587
	- Capital Outlay	-	-	954	16,750,611
	Total Culture and Recreation	350,158	6,373,430	369,287	256,222,778
Conservation of Natural Resources	- Current Expenditures	730,332	967,031	1,968,307	138,401,255
	- Capital Outlay	-	-	85,348	3,792,628
	Total Conservation of Natural Resources	730,332	967,031	2,053,655	142,193,883
Housing and Economic Development	- Current Expenditures	247,361	-	65,493	181,420,975
	- Capital Outlay	-	-	-	25,150,630
	Total Housing and Economic Development	247,361	-	65,493	206,571,605
All Other	- Current Expenditures	-	-	-	21,812,856
	- Capital Outlay	-	-	-	2,941,349
	Total All Other	-	-	-	24,754,205
Debt Service	- Principal Paid on Bonds	1,135,000	3,315,000	579,715	548,334,443
	- Other Long-Term Debt	79,735	503,104	-	22,681,252
	- Interest and Fiscal Charges	87,173	3,356,063	247,481	73,735,005
	<i>Total Current Expenditures</i>	<i>37,616,903</i>	<i>92,423,149</i>	<i>15,461,231</i>	<i>5,591,750,480</i>
	<i>Total Capital Outlay</i>	<i>3,771,965</i>	<i>17,261,487</i>	<i>4,423,171</i>	<i>1,127,245,563</i>
	<i>Total Debt Service</i>	<i>1,301,908</i>	<i>7,174,167</i>	<i>827,196</i>	<i>644,750,700</i>
	Total Expenditures	\$42,690,776	\$116,858,803	\$20,711,598	\$7,363,746,743
Other Financing Uses					
Debt Redemption - Refunded Bonds	-	39,010,000	-	-	232,150,804
Other Uses	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	13,047,854
	- Governmental Funds	1,218,749	1,969,531	-	191,462,777
	Total Expenditures and Other Financing Uses	\$43,909,525	\$157,838,334	\$20,711,598	\$7,800,408,178
Unrestricted Fund Balance					
General Fund Unrestricted Fund Balance		\$12,158,862	\$36,814,274	\$4,119,218	\$1,578,207,868
Special Revenue Funds Unrestricted Fund Balance		5,125,102	17,541,143	\$8,907,120	1,066,920,310
	Total	\$17,283,964	\$54,355,417	\$13,026,338	\$2,645,128,178
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		45.9%	58.8%	84.3%	47.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Aitkin														
Long Lake Conservation Center	599,777	734,284	(134,507)	31,917	---	(102,590)	---	4,696	---	---	4,403	---	---	---
Total	599,777	734,284	(134,507)	31,917	---	(102,590)	---	4,696	---	---	4,403	---	---	---
Anoka														
Aquatic Center [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Becker														
Housing [29]	331,140	466,548	(135,408)	448,453	260,421	52,624	---	446,286	---	31,025	---	---	---	---
Sunnyside Care Center [14]	2,961,590	3,114,976	(153,386)	45,507	28,097	(135,976)	---	---	---	---	36,970	---	28,097	8,000
Total	3,292,730	3,581,524	(288,794)	493,960	288,518	(83,352)	---	446,286	---	31,025	36,970	---	28,097	8,000
Blue Earth														
Economic Development Authority	276,157	1,123,800	(847,643)	683,261	---	(164,382)	---	539,908	---	---	30,919	---	---	---
Landfill	3,234,715	3,143,627	91,088	---	1,619	89,469	---	---	---	136,856	1,717,150	---	---	---
Total	3,510,872	4,267,427	(756,555)	683,261	1,619	(74,913)	---	539,908	---	136,856	1,748,069	---	---	---
Brown														
Economic Development Partners [29]	11,245	27,413	(16,168)	5,868	---	(10,300)	---	---	---	---	---	---	---	---
Total	11,245	27,413	(16,168)	5,868	---	(10,300)	---	---	---	---	---	---	---	---
Carver														
Community Development Agency [29]	6,118,836	7,339,257	(1,220,421)	3,327,070	1,208,888	897,761	---	---	---	---	641,705	3,155,231	1,189,053	9,171,356
Total	6,118,836	7,339,257	(1,220,421)	3,327,070	1,208,888	897,761	---	---	---	---	641,705	3,155,231	1,189,053	9,171,356
Cass														
Housing and Redevelopment Authority [29]	177,289	646,608	(469,319)	446,852	153	(22,620)	---	412,977	---	---	3,843	---	153	2,456
Pine River Area Sanitary District [29]	533,216	577,915	(44,699)	1,196	1,774	(45,277)	---	---	---	---	3,461	---	1,774	81,250
Total	710,505	1,224,523	(514,018)	448,048	1,927	(67,897)	---	412,977	---	---	7,304	---	1,927	83,706
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	829,426	1,064,563	(235,137)	834,071	237,024	361,910	471,069	---	---	---	10,530	---	105,520	424,234
Total	829,426	1,064,563	(235,137)	834,071	237,024	361,910	471,069	---	---	---	10,530	---	105,520	424,234
Clay														
Family Service Center	1,379,292	1,457,134	(77,842)	118	195,957	(273,681)	---	---	118	---	58,640	---	---	---
Juvenile Center	3,499,840	3,898,219	(398,379)	79,390	1,571	(320,560)	---	76,249	1,911	(296,974)	597,058	---	1,571	---
Public Health	2,460,384	6,098,525	(3,638,141)	2,897,569	---	(740,572)	---	1,053,970	1,843,599	(502,306)	---	---	---	---
Solid Waste Management	2,040,987	2,507,372	(466,385)	1,915,764	---	1,449,379	1,200,063	---	621,928	120,000	1,624,322	---	---	---
Total	9,380,503	13,961,250	(4,580,747)	4,892,841	197,528	114,566	1,200,063	1,130,219	2,467,556	(679,280)	2,280,020	---	1,571	---

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Table 3
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For the Year Ended December 31, 2017

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Cook														
Economic Development Authority Golf Course [29]	776,119	1,062,986	(286,867)	50,308	1,956	(238,515)	---	---	---	---	178,752	54,575	1,956	127,938
Total	776,119	1,062,986	(286,867)	50,308	1,956	(238,515)	---	---	---	---	178,752	54,575	1,956	127,938
Cottonwood														
Landfill	712,989	671,937	41,052	---	8,302	32,750	---	---	---	(33,117)	60,691	---	5,614	87,240
Total	712,989	671,937	41,052	---	8,302	32,750	---	---	---	(33,117)	60,691	---	5,614	87,240
Crow Wing														
Landfill	2,843,975	2,560,056	283,919	109,502	---	393,421	---	---	641	---	122,376	---	---	---
Total	2,843,975	2,560,056	283,919	109,502	---	393,421	---	---	641	---	122,376	---	---	---
Dakota														
Byllesby Dam	840,710	1,116,690	(275,980)	---	---	(275,980)	---	---	193,108	---	176,214	---	---	---
Common Bond [13][29]	14,203,760	13,196,885	1,006,875	640,774	4,088,815	(2,441,166)	---	---	461,070	(3,100,000)	9,343,940	---	4,014,273	2,970,000
Geographic Information System	4,031	5,647	(1,616)	---	---	(1,616)	---	---	---	---	---	---	---	---
Housing Assistance [13][29]	2,313,887	2,145,295	168,592	19,667,317	19,056,004	779,905	---	19,579,798	---	---	---	---	---	---
Public Housing [13][29]	2,132,700	2,535,215	(402,515)	144,853	---	(257,662)	---	---	130,257	---	464,909	466,000	---	---
Workforce Housing [13][29]	2,547,597	2,643,228	(95,631)	6,448	397,325	(486,508)	---	---	---	(817,600)	1,675,344	1,373,427	163,539	2,631
Youth Housing [13][29]	139,722	402,977	(263,255)	150,651	4,800	(117,404)	---	---	144,667	---	4,963	---	4,800	---
Total	22,182,407	22,045,937	136,470	20,610,043	23,546,944	(2,800,431)	---	19,579,798	929,102	(3,917,600)	11,665,370	1,839,427	4,182,612	2,972,631
Dodge														
Fairview Nursing Home	5,108,007	5,243,650	(135,643)	6,156	4,138	(133,625)	---	---	---	---	25,201	---	4,138	30,000
Total	5,108,007	5,243,650	(135,643)	6,156	4,138	(133,625)	---	---	---	---	25,201	---	4,138	30,000
Douglas														
Douglas Health Care Foundation [29]	550	198,263	(197,713)	51,474	---	(146,239)	---	---	---	(3,197,518)	11,414	6,305,000	---	---
Hospital Operating	151,532,613	143,088,528	8,444,085	406,966	1,110,732	7,740,319	---	---	---	3,197,518	5,034,399	12,017,652	1,041,325	2,697,495
Housing and Redevelopment Authority [29]	2,300,199	2,643,245	(343,046)	539,913	75,686	121,181	526,441	1,005,886	648,522	---	102,142	---	72,729	133,243
Pope-Douglas Solid Waste [29]	7,999,909	10,171,689	(2,171,780)	1,793,655	526,182	(904,307)	---	---	309,114	---	933,216	---	481,715	790,000
Total	161,833,271	156,101,725	5,731,546	2,792,008	1,712,600	6,810,954	526,441	1,005,886	957,636	---	6,081,171	18,322,652	1,595,769	3,620,738
Faribault														
Housing and Redevelopment Authority [29]	11,094	304,156	(293,062)	314,232	---	21,170	---	314,232	---	---	---	---	---	---
Huntley Sewer District	15,607	57,650	(42,043)	6,229	14,350	(50,164)	---	---	---	---	---	---	14,350	5,000
Total	26,701	361,806	(335,105)	320,461	14,350	(28,994)	---	314,232	---	---	---	---	14,350	5,000
Grant														
Housing and Redevelopment Authority [29]	530,190	861,069	(330,879)	221,826	31,555	(140,608)	---	229,347	---	---	---	---	31,555	45,000
Total	530,190	861,069	(330,879)	221,826	31,555	(140,608)	---	229,347	---	---	---	---	31,555	45,000

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Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Hennepin														
Glen Lake Golf Course	942,191	875,139	67,052	---	13,400	53,652	---	---	---	---	---	---	13,400	160,000
Hennepin Health	231,003,831	227,200,248	3,803,583	648,043	83,763	4,367,863	---	---	---	---	46,518	---	83,763	---
Medical Center	998,300,120	1,026,569,012	(28,268,892)	7,309,358	475,849	(21,435,383)	---	21,619,498	16,003,201	---	109,180,823	88,503,408	---	---
Radio Communications	2,999,556	3,071,655	(72,099)	---	4,711	(76,810)	---	---	---	---	860,920	---	---	---
Solid Waste	53,834,305	62,010,791	(8,176,486)	9,009,451	6,786,018	(5,953,053)	---	136,147	4,821,970	---	610,316	3,337,368	287,542	361,300
Total	1,287,080,003	1,319,726,845	(32,646,842)	16,966,852	7,363,741	(23,043,731)	---	21,755,645	20,825,171	---	110,698,577	91,840,776	384,705	521,300
Hubbard*														
Heritage Center Project [14]	---	---	---	64,094	---	64,094	---	---	---	---	---	---	---	---
Heritage Cottages [14]	1,092,958	830,496	262,462	617	74,647	188,432	---	---	---	---	---	---	74,647	55,000
Heritage Living Center [14]	6,634,343	5,953,089	681,254	8,646	384,802	305,098	---	---	8,646	---	---	---	384,802	---
Heritage Manor [14]	972,492	738,816	233,676	705	40,850	193,531	---	---	---	---	---	---	40,850	125,000
Total	8,699,793	7,522,401	1,177,392	74,062	500,299	751,155	---	---	8,646	---	---	---	500,299	180,000
Itasca														
Itasca Medical Care	66,456,947	65,116,234	1,340,713	12,951	---	1,353,664	---	---	---	---	---	---	---	---
Itasca Resource Center	542,630	463,825	78,805	31	---	78,836	---	---	---	---	8,875	---	---	---
Nursing Home [14]	11,301,551	12,352,514	(1,050,963)	59,787	432,275	(1,423,451)	---	---	---	---	123,177	---	432,275	440,000
Total	78,301,128	77,932,573	368,555	72,769	432,275	9,049	---	---	---	---	132,052	---	432,275	440,000
Jackson														
Jackson County Fair Association [14][29]	117,181	173,962	(56,781)	68,381	265	11,335	---	---	---	---	24,470	---	265	2,357
Jackson County Historical Society [29]	5,852	62,593	(56,741)	70,572	---	13,831	---	---	---	---	---	---	---	---
Total	123,033	236,555	(113,522)	138,953	265	25,166	---	---	---	---	24,470	---	265	2,357
Kanabec														
Hospital [29]	80,481,942	76,109,658	4,372,284	110,570	307,776	4,175,078	---	---	4,426	---	11,134,154	---	307,776	995,000
Total	80,481,942	76,109,658	4,372,284	110,570	307,776	4,175,078	---	---	4,426	---	11,134,154	---	307,776	995,000
Kandiyohi														
Housing and Redevelopment Authority [13][29]	1,427,153	3,995,477	(2,568,324)	3,138,793	46,059	524,410	---	2,873,475	---	---	2,318,350	1,678,796	46,059	51,050
Total	1,427,153	3,995,477	(2,568,324)	3,138,793	46,059	524,410	---	2,873,475	---	---	2,318,350	1,678,796	46,059	51,050
Kittson*														
North Kittson Rural Water	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake														
Broadband	3,622,261	8,135,658	(4,513,397)	594,643	490,468	(4,409,222)	549,589	---	45,054	---	1,358,498	752,236	490,468	89,976
Lakeview Apartments [29]	22,125	12,428	9,697	---	---	9,697	---	---	---	(10,000)	---	---	---	---
Silverpointe [29]	221,073	168,637	52,436	119	18,115	34,440	---	---	---	12,000	1,660	---	17,312	55,000
Total	3,865,459	8,316,723	(4,451,264)	594,762	508,583	(4,365,085)	549,589	---	45,054	2,000	1,360,158	752,236	507,780	144,976

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Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Le Sueur														
Section 8 Rental Program [14][29]	6,500	480,655	(474,155)	473,968	---	(187)	---	473,968	---	---	---	---	---	---
Total	6,500	480,655	(474,155)	473,968	---	(187)	---	473,968	---	---	---	---	---	---
Lyon														
Landfill	2,690,106	2,705,882	(15,776)	56,325	---	40,549	---	---	---	---	375,954	---	---	---
Total	2,690,106	2,705,882	(15,776)	56,325	---	40,549	---	---	---	---	375,954	---	---	---
Mahnomen														
Health Center [29]	8,180,399	8,633,557	(453,158)	318,258	41,641	(176,541)	---	---	---	---	125,694	117,760	22,692	118,472
Total	8,180,399	8,633,557	(453,158)	318,258	41,641	(176,541)	---	---	---	---	125,694	117,760	22,692	118,472
McLeod														
Housing and Redevelopment Authority [13][29]	522,839	826,017	(303,178)	572,720	127,486	142,056	---	572,542	---	---	36,718	---	127,486	172,720
Total	522,839	826,017	(303,178)	572,720	127,486	142,056	---	572,542	---	---	36,718	---	127,486	172,720
Meeker														
Economic Development Authority [29]	653,646	644,969	8,677	127,302	125,260	10,719	---	---	---	---	190,954	---	125,260	185,647
Housing Choice Vouchers [13][29]	---	192,808	(192,808)	200,859	---	8,051	---	200,842	---	---	---	---	---	---
Low Rent Public Housing [13][29]	86,790	189,620	(102,830)	32,583	---	(70,247)	---	32,538	---	(3,000)	722	---	---	---
Meeker Memorial Hospital	35,124,232	31,760,607	3,363,625	388,313	1,205,481	2,546,457	---	---	22,338	---	1,096,495	16,000,000	1,205,481	23,200,000
Public Housing Capital Fund Program [13][29]	---	2,300	(2,300)	3,000	---	700	---	3,000	---	3,000	---	---	---	---
State/Local [13][29]	---	15,161	(15,161)	3,000	---	(12,161)	---	---	---	---	---	---	---	---
Total	35,864,668	32,805,465	3,059,203	755,057	1,330,741	2,483,519	---	236,380	22,338	---	1,288,171	16,000,000	1,330,741	23,385,647
Morrison														
Housing Choice Vouchers [29]	26,994	491,781	(464,787)	437,678	---	(27,109)	---	437,678	---	(6,916)	655	---	---	---
State/Local [29]	32,629	30,319	2,310	107	75	2,342	---	---	---	6,916	---	---	---	---
Total	59,623	522,100	(462,477)	437,785	75	(24,767)	---	437,678	---	---	655	---	---	---
Mower														
Colonial Manor [14][29]	17,576	36,249	(18,673)	18,065	118	(726)	---	---	---	---	6,879	---	118	4,348
Minnesota Housing Finance Agency [14][29]	95,906	174,692	(78,786)	90,013	11,871	(644)	---	---	80,156	---	81,401	---	11,871	47,656
Owned Public Housing Program [14][29]	100,970	179,959	(78,989)	44,878	---	(34,111)	---	44,870	---	---	40,179	---	---	---
Rural Housing Service [14][29]	136,083	260,844	(124,761)	89,750	---	(35,011)	---	---	---	---	72,455	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	139,143	(139,143)	139,593	---	450	---	139,591	---	---	---	---	---	---
Total	350,535	790,887	(440,352)	382,299	11,989	(70,042)	---	184,461	80,156	---	200,914	---	11,989	52,004
Murray														
Congregate Housing	237,666	236,177	1,489	13	15,922	(14,420)	---	---	13	962	---	---	14,331	105,000
Hospital	16,744,122	17,088,525	(344,403)	49,181	165,015	(460,237)	---	---	---	---	422,609	---	165,015	404,178
Shetek Area Water and Sewer Commission [29]	455,190	785,162	(329,972)	14,539	106,974	(422,407)	---	---	---	---	93,573	---	106,479	3,177,108

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	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments	
Total	17,436,978	18,109,864	(672,886)	63,733	287,911	(897,064)	---	---	13	962	516,182	---	285,825	3,686,286	
Olmsted															
Communications	1,260,027	1,260,313	(286)	11,001	---	10,715	---	---	---	---	158,515	---	---	---	
Housing and Redevelopment Authority	1,672,953	7,270,034	(5,597,081)	6,459,952	80,914	781,957	1,348,248	4,776,925	322,840	---	32,308	1,000,000	77,478	217,933	
Sanitary Sewer	91,047	102,299	(11,252)	3,591	17,310	(24,971)	---	---	---	---	---	---	17,310	7,900	
Waste Management	23,762,405	20,752,227	3,010,178	749,286	1,640,678	2,118,786	---	15,135	493,094	---	558,404	---	1,632,477	15,405,000	
Total	26,786,432	29,384,873	(2,598,441)	7,223,830	1,738,902	2,886,487	1,348,248	4,792,060	815,934	---	749,227	1,000,000	1,727,265	15,630,833	
Otter Tail															
Prairie Lakes Municipal Solid Waste Authority [29]	8,128,215	7,134,726	993,489	15,615	964,224	44,880	---	---	15,615	---	---	---	---	---	
Waste Management	7,450,646	8,238,550	(787,904)	472,604	---	(315,300)	---	---	458,808	---	24,857	---	---	---	
Total	15,578,861	15,373,276	205,585	488,219	964,224	(270,420)	---	---	474,423	---	24,857	---	---	---	
Pipestone															
Medical Center [13]	27,506,736	28,610,554	(1,103,818)	1,076,870	515,230	(542,178)	---	---	---	(222,636)	9,841,292	17,523,896	515,230	18,509,399	
Total	27,506,736	28,610,554	(1,103,818)	1,076,870	515,230	(542,178)	---	---	---	(222,636)	9,841,292	17,523,896	515,230	18,509,399	
Polk															
Landfill	2,430,354	1,854,129	576,225	239,398	---	815,623	---	---	202,981	---	491,723	304,300	---	---	
Resource Recovery	4,258,162	3,960,334	297,828	149,400	---	447,228	---	---	140,584	---	469,624	---	---	---	
Total	6,688,516	5,814,463	874,053	388,798	---	1,262,851	---	---	343,565	---	961,347	304,300	---	---	
Pope															
Housing and Redevelopment Authority [29]	---	191,361	(191,361)	558,762	383,714	(16,313)	304,998	---	8,481	---	100,000	100,000	205,397	260,000	
Total	---	191,361	(191,361)	558,762	383,714	(16,313)	304,998	---	8,481	---	100,000	100,000	205,397	260,000	
Ramsey															
Lake Owasso Residence	8,558,612	10,563,694	(2,005,082)	47,574	36,404	(1,993,912)	---	---	22,034	(1,316,959)	48,549	---	36,404	280,000	
Law Enforcement Services	7,248,181	7,593,718	(345,537)	378,838	4,400	28,901	---	---	378,838	---	231,068	---	---	---	
Ramsey County Care Center	15,397,669	17,856,028	(2,458,359)	185,536	87,715	(2,360,538)	---	---	36,981	(1,309,568)	26,439	---	87,715	105,000	
Vadnais Sports Center	1,588,719	1,314,089	274,630	17	---	274,647	---	---	---	---	---	---	---	---	
Total	32,793,181	37,327,529	(4,534,348)	611,965	128,519	(4,050,902)	---	---	437,853	(2,626,527)	306,056	---	124,119	385,000	
Renville															
Housing and Redevelopment Authority [29]	516,247	720,053	(203,806)	336,530	1,162	131,562	245,466	448,979	---	---	39,863	---	---	---	
Renville County Hospital and Clinics	28,874,150	25,565,535	3,308,615	308,518	863,209	2,753,924	---	---	---	---	2,516,093	---	669,212	473,824	
Solid Waste	1,607,835	1,560,204	47,631	1,594,206	---	1,641,837	---	---	69,692	---	50,115	---	---	---	
Total	30,998,232	27,845,792	3,152,440	2,239,254	864,371	4,527,323	245,466	448,979	69,692	---	2,606,071	---	669,212	473,824	
Rice															
Environmental Services	3,765,532	5,572,261	(1,806,729)	1,472,328	---	(334,401)	---	---	---	772	143,928	---	---	---	
Roberds Lake	92,198	196,479	(104,281)	30,873	---	(73,408)	---	---	---	---	290,142	140,041	---	154,445	

*Submitted draft data that was not reviewed.

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments	
Total	3,857,730	5,768,740	(1,911,010)	1,503,201	---	(407,809)	---	---	---	772	434,070	140,041	---	154,445	
Rock															
Rock County Rural Water District [29]	1,033,063	673,795	359,268	23,910	167,449	215,729	---	---	4,471	---	471,238	---	62,819	115,000	
Total	1,033,063	673,795	359,268	23,910	167,449	215,729	---	---	4,471	---	471,238	---	62,819	115,000	
Saint Louis															
Plat Books	17,805	38,500	(20,695)	---	---	(20,695)	---	---	---	---	---	---	---	---	
Solid Waste Management	6,794,072	3,945,206	2,848,866	492,546	---	3,341,412	---	---	303,056	(332,642)	259,471	---	---	---	
Total	6,811,877	3,983,706	2,828,171	492,546	---	3,320,717	---	---	303,056	(332,642)	259,471	---	---	---	
Scott															
Community Development Agency [29]	7,313,073	11,972,921	(4,659,848)	6,902,490	2,209,604	33,038	2,931,070	3,688,660	---	---	282,947	67,285,000	1,644,323	9,952,862	
Total	7,313,073	11,972,921	(4,659,848)	6,902,490	2,209,604	33,038	2,931,070	3,688,660	---	---	282,947	67,285,000	1,644,323	9,952,862	
Sherburne															
Justice Center	16,252,664	17,317,687	(1,065,023)	---	---	(1,065,023)	---	---	---	1,364,100	---	---	---	---	
Total	16,252,664	17,317,687	(1,065,023)	---	---	(1,065,023)	---	---	---	1,364,100	---	---	---	---	
Sibley															
Sibley Estates	175,268	314,067	(138,799)	272,923	409	133,715	---	152,290	---	---	166,116	---	---	---	
Total	175,268	314,067	(138,799)	272,923	409	133,715	---	152,290	---	---	166,116	---	---	---	
Stearns															
Public Housing [13][29]	27,768	53,655	(25,887)	46,485	---	20,598	---	46,449	---	98,104	---	---	---	---	
Rental Properties [13][29]	392,251	342,757	49,494	18,702	38,824	29,372	---	---	---	(316,027)	---	---	38,824	85,302	
Section 8 Housing [13][29]	39,392	1,412,194	(1,372,802)	1,352,192	---	(20,610)	---	1,352,155	---	(35,163)	---	---	---	---	
The Bell [13][29]	3,546	8,531	(4,985)	3,016	51,959	(53,928)	---	2,722	---	(241,708)	---	---	498	131,153	
Total	462,957	1,817,137	(1,354,180)	1,420,395	90,783	(24,568)	---	1,401,326	---	(494,794)	---	---	39,322	216,455	
Steele															
Four Seasons Civic Center [25]	---	---	---	---	---	---	---	---	---	77,639	---	---	---	---	
Solid Waste	2,030,090	2,017,370	12,720	14,169	---	26,889	---	---	---	---	1,602,083	---	---	---	
Total	2,030,090	2,017,370	12,720	14,169	---	26,889	---	---	---	77,639	1,602,083	---	---	---	
Swift															
Housing and Redevelopment Authority [13][29]	365,326	570,496	(205,170)	519,476	343,013	(28,707)	---	270,172	---	---	---	---	53,738	115,000	
Swift County - Benson Hospital [29]	16,862,948	18,984,482	(2,121,534)	202,006	317,608	(2,237,136)	---	---	---	---	505,484	---	317,608	499,000	
Total	17,228,274	19,554,978	(2,326,704)	721,482	660,621	(2,265,843)	---	270,172	---	---	505,484	---	371,346	614,000	
Todd															
Solid Waste	2,055,713	1,977,659	78,054	97,744	---	175,798	---	---	72,057	---	179,538	---	---	---	
Total	2,055,713	1,977,659	78,054	97,744	---	175,798	---	---	72,057	---	179,538	---	---	---	

*Submitted draft data that was not reviewed.

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

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of County and Enterprise	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers**	Capital Outlay	Borrowing	Debt Service	
	Revenues	Expenses	Income	Revenues	Expenses	Net Income							Interest Paid	Principal Payments
Traverse														
Prairieview Place	---	115,284	(115,284)	78,796	13,096	(49,584)	---	---	---	---	---	---	13,096	70,000
Traverse Care Center	1,061	338,567	(337,506)	265,911	63,053	(134,648)	---	---	---	---	---	---	63,053	170,000
Total	1,061	453,851	(452,790)	344,707	76,149	(184,232)	---	---	---	---	---	---	76,149	240,000
Wabasha														
Reads Landing Sanitary Sewer District [29]	67,868	84,699	(16,831)	14	3,695	(20,512)	---	---	---	---	---	---	3,695	1,697
Total	67,868	84,699	(16,831)	14	3,695	(20,512)	---	---	---	---	---	---	3,695	1,697
Washington														
Briar Pond LLC [29]	2,185,298	1,352,844	832,454	53,009	418,218	467,245	26,621	8,149	---	1,172,195	238,826	---	364,986	201,543
Family Housing Fund [29]	2,680,102	1,953,495	726,607	706,860	497,182	936,285	390,880	14,717	---	(366,509)	497,173	---	480,336	1,024,695
Managing Member Partnership [29]	---	442	(442)	338,478	323,237	14,799	---	---	---	298,739	---	---	321,237	1,388,695
Piccadilly Square of Mahtomedi, LLC [29]	831,736	851,575	(19,839)	1,005	328,012	(346,846)	---	---	---	---	685,490	35,271	194,218	1,538,958
Public Housing Fund [29]	530,523	929,683	(399,160)	102,790	27,066	(323,436)	95,545	---	136	---	30,381	---	369	444
Senior Housing Fund [29]	3,659,033	2,680,403	978,630	828,120	725,181	1,081,569	595,954	196,607	---	824,113	483,278	---	---	1,101,334
The Groves Apartments LLC [29]	716,928	664,262	52,666	1,275	125,114	(71,173)	---	---	---	---	---	---	113,865	95,483
Total	10,603,620	8,432,704	2,170,916	2,031,537	2,444,010	1,758,443	1,109,000	219,473	136	1,928,538	1,935,148	35,271	1,475,011	5,351,152
State Totals	\$1,951,802,928		(\$46,938,300)		\$48,461,870		\$8,685,944			\$27,870,407	\$171,499,556		\$18,033,942	
		\$1,998,741,228		\$85,397,062		(\$10,003,108)		\$61,170,458		(\$4,764,704)		\$220,149,961		\$98,230,322

*Submitted draft data that was not reviewed.

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

ENTERPRISE FUND FOOTNOTES

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

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OUTSTANDING INDEBTEDNESS TABLE

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2017**

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	15,821	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$191,234	\$1,214,052
Anoka	352,674	131,930,000	-	18,970,000	-	-	150,900,000	78,975,000	6,973,803	10,150,198
Becker	34,103	13,330,000	-	-	-	-	13,330,000	3,660,000	2,457,300	2,410,851
Beltrami	46,585	10,770,000	-	-	2,745,000	-	13,515,000	-	-	2,215,266
Benton	40,128	9,875,000	-	-	-	-	9,875,000	4,075,000	-	2,828,528
Big Stone	5,029	4,605,000	-	-	-	-	4,605,000	-	-	666,034
Blue Earth	67,220	9,015,000	10,707,000	-	-	-	19,722,000	9,015,000	3,169,228	2,684,427
Brown	25,245	4,875,000	-	-	-	-	4,875,000	-	257,313	1,792,421
Carlton	35,655	10,590,000	-	-	-	-	10,590,000	10,590,000	-	3,540,955
Carver	102,858	20,990,000	-	22,685,000	-	-	43,675,000	7,180,000	23,077,388	5,235,916
Cass	29,327	-	-	-	-	-	-	-	397,395	2,870,213
Chippewa	12,045	-	-	-	-	-	-	-	661,028	662,470
Chisago	55,321	56,805,000	-	-	-	-	56,805,000	30,265,000	3,274,248	4,698,596
Clay	63,789	58,400,000	1,245,000	-	-	-	59,645,000	-	81,265	3,403,726
Clearwater	8,875	40,000	-	-	-	-	40,000	-	-	841,986
Cook	5,388	2,410,000	-	15,710,000	-	-	18,120,000	-	3,335,856	746,617
Cottonwood	11,320	-	330,000	-	-	-	330,000	330,000	1,489,500	668,676
Crow Wing	64,517	13,927,500	-	-	-	-	13,927,500	13,927,500	810,064	3,023,774
Dakota	422,580	-	-	103,970,000	-	-	103,970,000	22,390,000	10,997,264	19,586,133
Dodge	20,762	10,155,000	-	-	-	-	10,155,000	55,000	165,000	937,485
Douglas	37,654	32,420,000	-	13,955,000	45,331,811	-	91,706,811	10,095,000	9,466,834	6,380,584
Faribault	13,671	7,055,000	315,000	328,000	-	-	7,698,000	6,825,000	4,926	923,619
Fillmore	20,979	1,455,000	-	-	-	-	1,455,000	-	283,248	1,202,724
Freeborn	30,550	20,530,000	2,515,000	-	-	-	23,045,000	18,370,000	865,000	1,630,955
Goodhue	46,562	20,470,000	-	4,094	-	-	20,474,094	-	57,398	4,510,781
Grant	5,904	3,110,000	1,785,000	-	700,000	-	5,595,000	-	5,805,854	421,374
Hennepin	1,249,512	953,765,000	-	-	112,515,000	-	1,066,280,000	65,821,953	82,040,736	135,411,038
Houston	18,761	14,880,000	-	-	-	-	14,880,000	-	104,612	1,141,614
Hubbard*	21,034	7,435,000	-	13,050,000	-	-	20,485,000	-	48,000	-
Isanti	39,553	12,630,000	-	-	-	-	12,630,000	3,955,000	637,761	1,914,132
Itasca	45,346	18,925,000	-	5,245,000	-	-	24,170,000	12,985,000	-	6,337,992
Jackson	9,951	14,080,000	9,625,000	7,164,000	-	-	30,869,000	2,190,000	56,776	616,331
Kanabec	16,010	9,275,000	-	1,505,000	7,520,000	-	18,300,000	9,275,000	908,498	2,643,434
Kandiyohi	42,768	12,940,000	8,670,000	-	954,963	-	22,564,963	15,250,000	11,516,278	4,424,042
Kittson*	4,262	-	-	500,000	-	-	500,000	-	-	469,135
Koochiching**	12,640	-	-	-	-	-	-	-	-	-
Lac qui Parle	6,687	-	123,990	-	-	-	123,990	-	1,365,896	359,178
Lake	10,531	1,450,000	-	570,000	-	-	2,020,000	1,450,000	49,908,534	1,333,555
Lake of the Woods	3,802	-	-	-	-	-	-	-	265,000	297,018
Le Sueur	27,881	27,495,000	-	-	-	-	27,495,000	-	-	1,598,806
Lincoln	5,709	4,650,000	-	-	-	-	4,650,000	545,000	851,173	251,236
Lyon	25,823	13,175,000	2,580,000	-	-	-	15,755,000	2,425,000	628,095	654,979
Mahnomen	5,572	-	-	-	155,000	-	155,000	-	416,989	179,505
Marshall	9,351	-	-	-	-	-	-	-	-	938,880
Martin	19,865	15,455,000	-	-	-	-	15,455,000	1,445,000	405,766	631,209
McLeod	35,884	10,125,000	-	-	2,795,207	-	12,920,207	-	1,363,435	1,394,096
Meeker	23,155	2,215,000	-	-	19,195,184	-	21,410,184	18,215,000	719,593	1,133,515
Mille Lacs	25,878	6,780,000	-	-	-	-	6,780,000	5,620,000	-	2,283,288

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2017

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Morrison	33,074	17,075,000	-	-	-	-	17,075,000	720,000	850,442	1,910,625
Mower	39,602	13,435,000	-	-	-	-	13,435,000	-	1,424,616	1,161,020
Murray	8,344	1,035,000	1,910,000	3,135,000	4,376,325	-	10,456,325	3,350,000	5,040,491	648,537
Nicollet	33,892	14,505,000	300,000	-	-	-	14,805,000	-	1,282,205	1,922,143
Nobles	21,963	21,655,000	-	-	2,070,000	-	23,725,000	5,105,000	655,716	1,164,882
Norman	6,601	-	184,300	-	-	-	184,300	-	-	454,467
Olmsted	155,849	135,035,000	-	9,590,000	-	-	144,625,000	96,145,000	11,676,735	11,752,609
Otter Tail	58,329	13,925,000	-	-	25,500,000	-	39,425,000	6,610,000	75,017	6,442,823
Pennington	14,301	16,510,000	855,000	-	-	-	17,365,000	-	779,802	727,517
Pine	29,192	27,350,000	-	-	-	-	27,350,000	12,775,000	414,005	1,636,689
Pipestone	9,127	985,000	-	-	7,000,000	-	7,985,000	985,000	17,584,220	266,697
Polk	31,720	26,965,000	-	-	-	-	26,965,000	11,055,000	304,300	1,725,754
Pope	10,950	5,480,000	-	-	2,655,000	-	8,135,000	-	3,353,695	481,292
Ramsey	546,317	189,600,000	-	-	-	-	189,600,000	54,280,000	4,002,000	37,428,668
Red Lake**	4,007	-	-	-	-	-	-	-	-	-
Redwood	15,278	7,465,000	-	-	-	-	7,465,000	1,170,000	344,033	858,463
Renville	14,689	16,500,000	-	-	23,151,069	-	39,651,069	8,365,000	2,080,292	2,490,604
Rice	65,960	27,730,000	-	-	-	-	27,730,000	8,910,000	2,167,596	2,000,959
Rock	9,491	5,895,000	320,000	-	-	-	6,215,000	-	3,473,820	368,502
Roseau	15,484	3,770,000	-	-	-	-	3,770,000	3,770,000	-	899,136
Saint Louis	199,922	107,770,000	-	-	-	-	107,770,000	28,125,000	2,464,416	31,875,970
Scott	144,717	52,465,000	-	-	43,165,000	-	95,630,000	34,435,000	4,248,322	5,530,746
Sherburne	94,748	47,300,000	-	-	-	-	47,300,000	8,345,000	181,139	5,972,534
Sibley	14,869	6,000,000	2,210,000	-	-	-	8,210,000	1,215,000	1,569,914	1,180,404
Stearns	157,660	12,590,000	-	-	3,260,000	-	15,850,000	5,600,000	699,185	8,033,738
Steele	36,828	7,670,000	-	-	2,650,000	-	10,320,000	10,320,000	729,606	1,239,227
Stevens	9,748	5,825,000	1,750,000	-	-	-	7,575,000	-	1,497,226	550,512
Swift	9,423	12,885,000	-	-	10,140,000	-	23,025,000	10,140,000	1,632,286	1,067,972
Todd	24,513	3,885,000	-	-	-	-	3,885,000	3,360,000	239,426	2,214,882
Traverse	3,333	2,245,000	-	2,540,000	-	-	4,785,000	4,785,000	106,641	294,972
Wabasha	21,393	21,365,000	-	82,750	-	-	21,447,750	8,515,000	5,697,861	1,361,378
Wadena	13,731	995,000	-	-	-	-	995,000	-	492,246	599,003
Waseca	18,793	2,900,000	-	-	-	-	2,900,000	-	58,064	872,074
Washington	256,905	125,880,000	-	-	40,605,000	-	166,485,000	118,550,000	29,505,433	9,464,059
Watsonwan	10,839	2,430,000	-	-	-	-	2,430,000	1,180,000	732,328	821,132
Wilkin	6,343	1,190,000	-	-	-	-	1,190,000	1,190,000	-	327,201
Winona	50,769	1,645,000	-	-	-	-	1,645,000	625,000	73,875	2,244,124
Wright	134,365	53,685,000	-	-	-	-	53,685,000	-	2,100,548	4,932,868
Yellow Medicine	9,881	7,485,000	-	-	-	-	7,485,000	-	788,125	634,272
Total	5,577,487	\$2,589,157,500	\$45,425,290	\$219,003,844	\$356,484,559	\$-	\$3,210,071,193	\$804,554,453	\$333,383,914	\$402,819,799

Footnotes:

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

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

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

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

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

County	2016			2017			2016/2017 Percent Change	Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Aitkin	\$7,150,220	\$11,874,253	\$19,024,473	\$7,268,624	\$11,434,236	\$18,702,860	-1.7%	\$26,152,024	71.5%
Anoka	38,131,968	54,684,357	92,816,325	39,349,802	62,811,394	102,161,196	10.1%	243,102,207	42.0%
Becker	8,054,942	13,816,074	21,871,016	6,383,207	27,029,575	33,412,782	52.8%	43,574,911	76.7%
Beltrami	19,032,586	6,685,632	25,718,218	16,618,706	4,298,221	20,916,927	-18.7%	80,631,522	25.9%
Benton	10,064,835	8,944,331	19,009,166	10,481,318	7,620,395	18,101,713	-4.8%	32,977,218	54.9%
Big Stone	3,737,818	2,844,161	6,581,979	4,330,188	2,946,589	7,276,777	10.6%	9,421,427	77.2%
Blue Earth	14,456,078	10,541,441	24,997,519	15,870,340	15,669,124	31,539,464	26.2%	68,152,368	46.3%
Brown	4,362,300	11,469,687	15,831,987	4,638,875	11,697,374	16,336,249	3.2%	28,063,206	58.2%
Carlton	13,063,869	16,152,275	29,216,144	13,664,580	15,811,008	29,475,588	0.9%	46,867,794	62.9%
Carver	20,513,740	13,104,499	33,618,239	21,578,127	13,862,891	35,441,018	5.4%	90,570,577	39.1%
Cass	23,283,318	16,722,498	40,005,816	23,847,103	16,300,818	40,147,921	0.4%	42,729,225	94.0%
Chippewa	3,455,587	7,011,566	10,467,153	3,889,735	7,073,738	10,963,473	4.7%	15,989,008	68.6%
Chisago	21,119,719	8,868,354	29,988,073	22,974,039	10,192,833	33,166,872	10.6%	48,075,212	69.0%
Clay	7,444,403	9,019,022	16,463,425	6,826,874	10,983,574	17,810,448	8.2%	48,545,236	36.7%
Clearwater	4,157,042	5,841,287	9,998,329	5,122,005	6,512,874	11,634,879	16.4%	14,603,654	79.7%
Cook	8,262,461	816,075	9,078,536	9,796,406	1,327,364	11,123,770	22.5%	17,558,542	63.4%
Cottonwood	4,425,528	1,163,107	5,588,635	4,523,831	359,224	4,883,055	-12.6%	13,668,654	35.7%
Crow Wing	15,000,004	12,591,749	27,591,753	11,743,288	11,597,882	23,341,170	-15.4%	65,981,811	35.4%
Dakota	174,341,336	87,633,032	261,974,368	182,687,142	97,638,134	280,325,276	7.0%	266,519,273	105.2%
Dodge	9,308,491	6,417,606	15,726,097	10,401,471	6,033,898	16,435,369	4.5%	18,149,907	90.6%
Douglas	13,848,561	11,816,158	25,664,719	14,942,645	13,138,226	28,080,871	9.4%	35,651,875	78.8%
Faribault	3,398,097	(2,375,736)	1,022,361	1,091,805	(4,868,235)	(3,776,430)	-469.4%	19,892,707	-19.0%
Fillmore	2,838,603	2,800,380	5,638,983	3,134,001	4,252,375	7,386,376	31.0%	18,401,488	40.1%
Freeborn	11,262,386	9,081,758	20,344,144	9,613,020	8,169,636	17,782,656	-12.6%	40,044,953	44.4%
Goodhue	18,703,431	14,767,227	33,470,658	19,004,806	14,934,581	33,939,387	1.4%	48,395,393	70.1%
Grant	1,990,275	4,741,884	6,732,159	2,158,215	4,191,038	6,349,253	-5.7%	11,349,177	55.9%
Hennepin	171,049,353	157,639,040	328,688,393	163,021,928	135,017,199	298,039,127	-9.3%	1,427,021,890	20.9%
Houston	4,888,901	9,761,583	14,650,484	5,351,384	9,576,238	14,927,622	1.9%	19,941,001	74.9%
Hubbard*	5,114,508	13,153,005	18,267,513	4,675,777	13,611,069	18,286,846	0.1%	33,800,527	54.1%
Isanti	2,289,892	6,625,188	8,915,080	3,228,365	5,430,266	8,658,631	-2.9%	37,342,782	23.2%
Itasca	4,523,329	23,070,177	27,593,506	2,720,760	24,587,851	27,308,611	-1.0%	68,575,321	39.8%
Jackson	7,507,820	5,037,607	12,545,427	7,920,142	5,451,271	13,371,413	6.6%	18,794,464	71.1%
Kanabec	3,266,362	5,356,259	8,622,621	3,039,608	6,194,930	9,234,538	7.1%	24,237,665	38.1%
Kandiyohi	16,405,244	23,469,276	39,874,520	15,661,328	26,354,255	42,015,583	5.4%	58,849,043	71.4%
Kittson*	3,510,328	2,011,517	5,521,845	3,043,488	625,709	3,669,197	-33.6%	12,040,175	30.5%
Koochiching**	4,729,984	7,240,862	11,970,846	---	---	---	---	---	---
Lac qui Parle	1,668,842	7,082,920	8,751,762	1,964,431	8,387,843	10,352,274	18.3%	10,454,216	99.0%
Lake	15,562,074	11,516,165	27,078,239	17,155,789	14,843,931	31,999,720	18.2%	21,578,089	148.3%
Lake of the Woods	5,374,544	5,181,221	10,555,765	5,257,685	4,840,680	10,098,365	-4.3%	9,089,518	111.1%
Le Sueur	5,820,579	8,376,250	14,196,829	5,063,187	6,482,699	11,545,886	-18.7%	28,888,954	40.0%
Lincoln	3,226,036	3,282,894	6,508,930	3,976,780	2,120,267	6,097,047	-6.3%	9,015,704	67.6%
Lyon	10,451,490	2,962,596	13,414,086	11,058,417	3,035,877	14,094,294	5.1%	19,285,554	73.1%
Mahnomen	2,690,611	1,422,885	4,113,496	2,138,866	1,306,329	3,445,195	-16.2%	10,943,802	31.5%
Marshall	1,926,241	5,724,703	7,650,944	2,084,638	5,767,039	7,851,677	2.6%	14,155,098	55.5%
Martin	7,106,403	5,767,974	12,874,377	7,888,955	7,771,696	15,660,651	21.6%	24,124,719	64.9%
McLeod	19,079,340	13,959,768	33,039,108	17,714,338	14,265,417	31,979,755	-3.2%	36,419,309	87.8%
Meeker	7,650,376	13,776,078	21,426,454	7,793,393	13,398,424	21,191,817	-1.1%	24,737,977	85.7%
Mille Lacs	5,597,313	7,166,623	12,763,936	5,654,373	7,185,570	12,839,943	0.6%	33,859,562	37.9%

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

County	2016			2017			2016/2017 Percent Change	Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Morrison	9,428,881	11,987,666	21,416,547	9,990,155	12,346,603	22,336,758	4.3%	34,254,576	65.2%
Mower	26,670,756	12,436,004	39,106,760	27,733,901	14,251,689	41,985,590	7.4%	36,269,857	115.8%
Murray	4,168,853	3,023,704	7,192,557	4,134,764	2,577,686	6,712,450	-6.7%	11,344,249	59.2%
Nicollet	10,065,132	12,445,586	22,510,718	11,278,933	11,349,513	22,628,446	0.5%	32,376,629	69.9%
Nobles	8,002,727	10,049,514	18,052,241	9,001,271	10,854,665	19,855,936	10.0%	24,220,613	82.0%
Norman	4,103,139	1,255,493	5,358,632	4,439,560	1,182,154	5,621,714	4.9%	11,571,555	48.6%
Olmsted	81,122,708	3,867,076	84,989,784	77,943,175	4,961,830	82,905,005	-2.5%	163,692,066	50.6%
Otter Tail	19,968,782	21,747,901	41,716,683	21,207,434	21,373,467	42,580,901	2.1%	64,645,984	65.9%
Pennington	20,601,150	4,159,668	24,760,818	7,282,041	4,178,746	11,460,787	-53.7%	15,234,030	75.2%
Pine	3,287,838	1,734,702	5,022,540	3,842,810	2,368,782	6,211,592	23.7%	32,703,086	19.0%
Pipestone	4,802,342	3,404,683	8,207,025	4,913,022	2,042,530	6,955,552	-15.2%	10,716,559	64.9%
Polk	11,545,986	10,328,648	21,874,634	9,884,182	11,026,357	20,910,539	-4.4%	50,882,477	41.1%
Pope	6,330,166	5,374,983	11,705,149	7,519,867	5,562,452	13,082,319	11.8%	13,274,490	98.6%
Ramsey	224,204,230	32,893,306	257,097,536	218,104,849	23,722,868	241,827,717	-5.9%	556,328,756	43.5%
Red Lake**	2,067,644	3,114,891	5,182,535	---	---	---	---	---	---
Redwood	11,112,139	4,690,157	15,802,296	11,925,531	5,259,157	17,184,688	8.7%	18,112,387	94.9%
Renville	10,494,127	6,281,802	16,775,929	6,014,784	4,662,771	10,677,555	-36.4%	32,468,975	32.9%
Rice	15,588,234	12,922,439	28,510,673	15,336,544	13,618,920	28,955,464	1.6%	48,270,887	60.0%
Rock	3,919,208	1,070,905	4,990,113	4,080,313	1,265,424	5,345,737	7.1%	10,246,267	52.2%
Roseau	5,156,512	4,144,690	9,301,202	4,340,251	4,644,303	8,984,554	-3.4%	17,312,873	51.9%
Saint Louis	66,517,794	51,326,986	117,844,780	65,949,988	50,864,150	116,814,138	-0.9%	247,785,478	47.1%
Scott	34,413,293	25,143,859	59,557,152	35,451,578	1,236,637	36,688,215	-38.4%	106,911,012	34.3%
Sherburne	26,936,033	33,924,647	60,860,680	25,481,734	25,981,991	51,463,725	-15.4%	68,072,807	75.6%
Sibley	4,023,523	11,000,650	15,024,173	3,530,186	10,581,687	14,111,873	-6.1%	22,265,413	63.4%
Stearns	31,812,374	25,608,565	57,420,939	30,189,127	30,473,092	60,662,219	5.6%	119,819,554	50.6%
Steele	12,784,034	6,355,466	19,139,500	15,810,069	8,992,978	24,803,047	29.6%	31,321,313	79.2%
Stevens	3,043,011	4,701,576	7,744,587	3,201,399	5,045,275	8,246,674	6.5%	11,674,146	70.6%
Swift	2,644,212	8,350,288	10,994,500	3,605,170	9,228,185	12,833,355	16.7%	15,996,421	80.2%
Todd	4,479,933	7,096,671	11,576,604	6,271,128	6,586,935	12,858,063	11.1%	26,316,045	48.9%
Traverse	3,171,251	1,168,261	4,339,512	2,422,036	1,316,186	3,738,222	-13.9%	9,458,600	39.5%
Wabasha	10,479,083	3,530,283	14,009,366	11,152,967	4,006,847	15,159,814	8.2%	21,124,740	71.8%
Wadena	4,176,280	5,621,050	9,797,330	3,604,979	6,255,129	9,860,108	0.6%	20,492,529	48.1%
Waseca	7,103,442	5,086,499	12,189,941	8,125,142	8,087,194	16,212,336	33.0%	17,722,865	91.5%
Washington	76,840,314	1,355,539	78,195,853	77,851,589	1,437,941	79,289,530	1.4%	176,242,160	45.0%
Watonwan	3,132,070	2,314,765	5,446,835	3,368,733	3,802,403	7,171,136	31.7%	16,160,135	44.4%
Wilkin	2,064,346	7,230,516	9,294,862	1,772,517	6,927,071	8,699,588	-6.4%	12,734,924	68.3%
Winona	13,298,489	5,074,701	18,373,190	12,158,862	5,125,102	17,283,964	-5.9%	37,616,903	45.9%
Wright	35,631,523	18,514,896	54,146,419	36,814,274	17,541,143	54,355,417	0.4%	92,423,149	58.8%
Yellow Medicine	3,937,532	7,951,769	11,889,301	4,119,218	8,907,120	13,026,338	9.6%	15,461,231	84.3%
Total	\$1,599,976,259	\$1,084,908,073	\$2,684,884,332	\$1,578,207,868	\$1,066,920,310	\$2,645,128,178	-1.5%	\$5,591,750,480	47.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

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

County	2016			2017			2016/2017 Percent Change	Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Faribault	\$3,398,097	(\$2,375,736)	\$1,022,361	\$1,091,805	(\$4,868,235)	\$(3,776,430)	-469.4%	\$19,892,707	-19.0%
Pine	3,287,838	1,734,702	5,022,540	3,842,810	2,368,782	6,211,592	23.7%	32,703,086	19.0%
Hennepin	171,049,353	157,639,040	328,688,393	163,021,928	135,017,199	298,039,127	-9.3%	1,427,021,890	20.9%
Isanti	2,289,892	6,625,188	8,915,080	3,228,365	5,430,266	8,658,631	-2.9%	37,342,782	23.2%
Beltrami	19,032,586	6,685,632	25,718,218	16,618,706	4,298,221	20,916,927	-18.7%	80,631,522	25.9%
Kittson*	3,510,328	2,011,517	5,521,845	3,043,488	625,709	3,669,197	-33.6%	12,040,175	30.5%
Mahnomen	2,690,611	1,422,885	4,113,496	2,138,866	1,306,329	3,445,195	-16.2%	10,943,802	31.5%
Renville	10,494,127	6,281,802	16,775,929	6,014,784	4,662,771	10,677,555	-36.4%	32,468,975	32.9%
Scott	34,413,293	25,143,859	59,557,152	35,451,578	1,236,637	36,688,215	-38.4%	106,911,012	34.3%
Crow Wing	15,000,004	12,591,749	27,591,753	11,743,288	11,597,882	23,341,170	-15.4%	65,981,811	35.4%
Cottonwood	4,425,528	1,163,107	5,588,635	4,523,831	359,224	4,883,055	-12.6%	13,668,654	35.7%
Clay	7,444,403	9,019,022	16,463,425	6,826,874	10,983,574	17,810,448	8.2%	48,545,236	36.7%
Mille Laacs	5,597,313	7,166,623	12,763,936	5,654,373	7,185,570	12,839,943	0.6%	33,859,562	37.9%
Kanabec	3,266,362	5,356,259	8,622,621	3,039,608	6,194,930	9,234,538	7.1%	24,237,665	38.1%
Carver	20,513,740	13,104,499	33,618,239	21,578,127	13,862,891	35,441,018	5.4%	90,570,577	39.1%
Traverse	3,171,251	1,168,261	4,339,512	2,422,036	1,316,186	3,738,222	-13.9%	9,458,600	39.5%
Itasca	4,523,329	23,070,177	27,593,506	2,720,760	24,587,851	27,308,611	-1.0%	68,575,321	39.8%
Le Sueur	5,820,579	8,376,250	14,196,829	5,063,187	6,482,699	11,545,886	-18.7%	28,888,954	40.0%
Fillmore	2,838,603	2,800,380	5,638,983	3,134,001	4,252,375	7,386,376	31.0%	18,401,488	40.1%
Polk	11,545,986	10,328,648	21,874,634	9,884,182	11,026,357	20,910,539	-4.4%	50,882,477	41.1%
Anoka	38,131,968	54,684,357	92,816,325	39,349,802	62,811,394	102,161,196	10.1%	243,102,207	42.0%
Ramsey	224,204,230	32,893,306	257,097,536	218,104,849	23,722,868	241,827,717	-5.9%	556,328,756	43.5%
Watonwan	3,132,070	2,314,765	5,446,835	3,368,733	3,802,403	7,171,136	31.7%	16,160,135	44.4%
Freeborn	11,262,386	9,081,758	20,344,144	9,613,020	8,169,636	17,782,656	-12.6%	40,044,953	44.4%
Washington	76,840,314	1,355,539	78,195,853	77,851,589	1,437,941	79,289,530	1.4%	176,242,160	45.0%
Winona	13,298,489	5,074,701	18,373,190	12,158,862	5,125,102	17,283,964	-5.9%	37,616,903	45.9%
Blue Earth	14,456,078	10,541,441	24,997,519	15,870,340	15,669,124	31,539,464	26.2%	68,152,368	46.3%
Saint Louis	66,517,794	51,326,986	117,844,780	65,949,988	50,864,150	116,814,138	-0.9%	247,785,478	47.1%
Wadena	4,176,280	5,621,050	9,797,330	3,604,979	6,255,129	9,860,108	0.6%	20,492,529	48.1%
Norman	4,103,139	1,255,493	5,358,632	4,439,560	1,182,154	5,621,714	4.9%	11,571,555	48.6%
Todd	4,479,933	7,096,671	11,576,604	6,271,128	6,586,935	12,858,063	11.1%	26,316,045	48.9%
Stearns	31,812,374	25,608,565	57,420,939	30,189,127	30,473,092	60,662,219	5.6%	119,819,554	50.6%
Olmsted	81,122,708	3,867,076	84,989,784	77,943,175	4,961,830	82,905,005	-2.5%	163,692,066	50.6%
Roseau	5,156,512	4,144,690	9,301,202	4,340,251	4,644,303	8,984,554	-3.4%	17,312,873	51.9%
Rock	3,919,208	1,070,905	4,990,113	4,080,313	1,265,424	5,345,737	7.1%	10,246,267	52.2%
Hubbard*	5,114,508	13,153,005	18,267,513	4,675,777	13,611,069	18,286,846	0.1%	33,800,527	54.1%
Benton	10,064,835	8,944,331	19,009,166	10,481,318	7,620,395	18,101,713	-4.8%	32,977,218	54.9%
Marshall	1,926,241	5,724,703	7,650,944	2,084,638	5,767,039	7,851,677	2.6%	14,155,098	55.5%
Grant	1,990,275	4,741,884	6,732,159	2,158,215	4,191,038	6,349,253	-5.7%	11,349,177	55.9%
Brown	4,362,300	11,469,687	15,831,987	4,638,875	11,697,374	16,336,249	3.2%	28,063,206	58.2%
Wright	35,631,523	18,514,896	54,146,419	36,814,274	17,541,143	54,355,417	0.4%	92,423,149	58.8%
Murray	4,168,853	3,023,704	7,192,557	4,134,764	2,577,686	6,712,450	-6.7%	11,344,249	59.2%
Rice	15,588,234	12,922,439	28,510,673	15,336,544	13,618,920	28,955,464	1.6%	48,270,887	60.0%
Carlton	13,063,869	16,152,275	29,216,144	13,664,580	15,811,008	29,475,588	0.9%	46,867,794	62.9%
Cook	8,262,461	816,075	9,078,536	9,796,406	1,327,364	11,123,770	22.5%	17,558,542	63.4%
Sibley	4,023,523	11,000,650	15,024,173	3,530,186	10,581,687	14,111,873	-6.1%	22,265,413	63.4%
Pipestone	4,802,342	3,404,683	8,207,025	4,913,022	2,042,530	6,955,552	-15.2%	10,716,559	64.9%

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

County	2016			2017			2016/2017 Percent Change	Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Martin	7,106,403	5,767,974	12,874,377	7,888,955	7,771,696	15,660,651	21.6%	24,124,719	64.9%
Morrison	9,428,881	11,987,666	21,416,547	9,990,155	12,346,603	22,336,758	4.3%	34,254,576	65.2%
Otter Tail	19,968,782	21,747,901	41,716,683	21,207,434	21,373,467	42,580,901	2.1%	64,645,984	65.9%
Lincoln	3,226,036	3,282,894	6,508,930	3,976,780	2,120,267	6,097,047	-6.3%	9,015,704	67.6%
Wilkin	2,064,346	7,230,516	9,294,862	1,772,517	6,927,071	8,699,588	-6.4%	12,734,924	68.3%
Chippewa	3,455,587	7,011,566	10,467,153	3,889,735	7,073,738	10,963,473	4.7%	15,989,008	68.6%
Chisago	21,119,719	8,868,354	29,988,073	22,974,039	10,192,833	33,166,872	10.6%	48,075,212	69.0%
Nicollet	10,065,132	12,445,586	22,510,718	11,278,933	11,349,513	22,628,446	0.5%	32,376,629	69.9%
Goodhue	18,703,431	14,767,227	33,470,658	19,004,806	14,934,581	33,939,387	1.4%	48,395,393	70.1%
Stevens	3,043,011	4,701,576	7,744,587	3,201,399	5,045,275	8,246,674	6.5%	11,674,146	70.6%
Jackson	7,507,820	5,037,607	12,545,427	7,920,142	5,451,271	13,371,413	6.6%	18,794,464	71.1%
Kandiyohi	16,405,244	23,469,276	39,874,520	15,661,328	26,354,255	42,015,583	5.4%	58,849,043	71.4%
Aitkin	7,150,220	11,874,253	19,024,473	7,268,624	11,434,236	18,702,860	-1.7%	26,152,024	71.5%
Wabasha	10,479,083	3,530,283	14,009,366	11,152,967	4,006,847	15,159,814	8.2%	21,124,740	71.8%
Lyon	10,451,490	2,962,596	13,414,086	11,058,417	3,035,877	14,094,294	5.1%	19,285,554	73.1%
Houston	4,888,901	9,761,583	14,650,484	5,351,384	9,576,238	14,927,622	1.9%	19,941,001	74.9%
Pennington	20,601,150	4,159,668	24,760,818	7,282,041	4,178,746	11,460,787	-53.7%	15,234,030	75.2%
Sherburne	26,936,033	33,924,647	60,860,680	25,481,734	25,981,991	51,463,725	-15.4%	68,072,807	75.6%
Becker	8,054,942	13,816,074	21,871,016	6,383,207	27,029,575	33,412,782	52.8%	43,574,911	76.7%
Big Stone	3,737,818	2,844,161	6,581,979	4,330,188	2,946,589	7,276,777	10.6%	9,421,427	77.2%
Douglas	13,848,561	11,816,158	25,664,719	14,942,645	13,138,226	28,080,871	9.4%	35,651,875	78.8%
Steele	12,784,034	6,355,466	19,139,500	15,810,069	8,992,978	24,803,047	29.6%	31,321,313	79.2%
Clearwater	4,157,042	5,841,287	9,998,329	5,122,005	6,512,874	11,634,879	16.4%	14,603,654	79.7%
Swift	2,644,212	8,350,288	10,994,500	3,605,170	9,228,185	12,833,355	16.7%	15,996,421	80.2%
Nobles	8,002,727	10,049,514	18,052,241	9,001,271	10,854,665	19,855,936	10.0%	24,220,613	82.0%
Yellow Medicine	3,937,532	7,951,769	11,889,301	4,119,218	8,907,120	13,026,338	9.6%	15,461,231	84.3%
Meeker	7,650,376	13,776,078	21,426,454	7,793,393	13,398,424	21,191,817	-1.1%	24,737,977	85.7%
McLeod	19,079,340	13,959,768	33,039,108	17,714,338	14,265,417	31,979,755	-3.2%	36,419,309	87.8%
Dodge	9,308,491	6,417,606	15,726,097	10,401,471	6,033,898	16,435,369	4.5%	18,149,907	90.6%
Waseca	7,103,442	5,086,499	12,189,941	8,125,142	8,087,194	16,212,336	33.0%	17,722,865	91.5%
Cass	23,283,318	16,722,498	40,005,816	23,847,103	16,300,818	40,147,921	0.4%	42,729,225	94.0%
Redwood	11,112,139	4,690,157	15,802,296	11,925,531	5,259,157	17,184,688	8.7%	18,112,387	94.9%
Pope	6,330,166	5,374,983	11,705,149	7,519,867	5,562,452	13,082,319	11.8%	13,274,490	98.6%
Lac qui Parle	1,668,842	7,082,920	8,751,762	1,964,431	8,387,843	10,352,274	18.3%	10,454,216	99.0%
Dakota	174,341,336	87,633,032	261,974,368	182,687,142	97,638,134	280,325,276	7.0%	266,519,273	105.2%
Lake of the Woods	5,374,544	5,181,221	10,555,765	5,257,685	4,840,680	10,098,365	-4.3%	9,089,518	111.1%
Mower	26,670,756	12,436,004	39,106,760	27,733,901	14,251,689	41,985,590	7.4%	36,269,857	115.8%
Lake	15,562,074	11,516,165	27,078,239	17,155,789	14,843,931	31,999,720	18.2%	21,578,089	148.3%
Koochiching**	4,729,984	7,240,862	11,970,846	---	---	---	---	---	---
Red Lake**	2,067,644	3,114,891	5,182,535	---	---	---	---	---	---
Total	\$1,599,976,259	\$1,084,908,073	\$2,684,884,332	\$1,578,207,868	\$1,066,920,310	\$2,645,128,178	-1.5%	\$5,591,750,480	47.3%

*County submitted draft data that was not reviewed.

**County failed to provide required financial information.

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

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Appendix A - County General and Special Revenue Unrestricted Fund Balances

It is important to provide context on fund balance as reported by counties for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. County fund balances should be relatively large at the end of the year because of local government cash flow cycles. Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July).

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

The individual cash flow needs of a county will determine the minimum fund balance that is necessary for a county to operate effectively. Counties that are able to generate significant revenues from sources other than property taxes and state-aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, counties that rely heavily on property taxes and state-aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June of every calendar year.

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

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

Fund Balance Classifications/Definitions for Governmental Funds

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

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹³	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”¹⁴ 	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹⁵	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁶	<ul style="list-style-type: none"> • Governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000; • Governing body delegates the authority to assign fund balance to the finance officer; • Governing board has appropriated fund balance often to balance next year’s budget; and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹⁷	

¹³GASB Statement 54, ¶ 6

¹⁴GASB Statement 54, ¶ 8

¹⁵GASB Statement 54, ¶ 10

¹⁶GASB Statement 54, ¶ 13

¹⁷GASB Statement 54, ¶ 17

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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