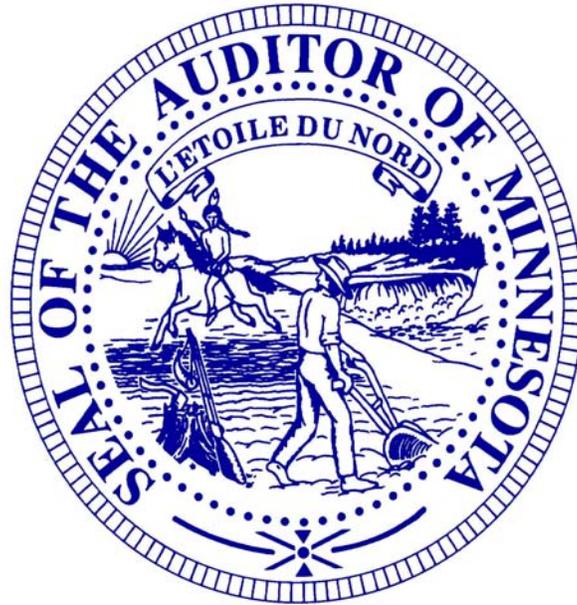


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2013 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

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

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2013 Revenues, Expenditures, and Debt



April 1, 2015

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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 2013.

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, 2013 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 2012 and 2013 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 2013 unrestricted fund balances as a percent of total current expenditures.

Starting in fiscal year 2011, counties were required to implement the Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 defines the classifications of fund balance based on the focus of the constraints placed on the use of current fund balance. The Statement also identifies the governmental fund type definitions.¹

Under GASB Statement 54, counties report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: *nonspendable, restricted, committed, assigned, and unassigned*. The *committed, assigned, and unassigned* classifications are considered the unrestricted portion of the fund balance. Appendix A provides a more detailed discussion of fund balances.

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

¹For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

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Executive Summary

Current Trends

- Minnesota county revenues totaled \$5.9 billion in 2013. This represents a decrease of \$44.2 million, or 0.7 percent, from 2012. Decreases in interest earnings (-139.6 percent), federal grants (-11.3 percent), and all other revenues (-8.9 percent) contributed to the overall decrease in county revenues between 2012 and 2013 (pg. 5).
- Counties reported total expenditures of \$6.2 billion in 2013. This represents an increase of \$207.5 million, or 3.5 percent, over total expenditures in 2012. Between 2012 and 2013, current expenditures increased 3.7 percent to \$4.9 billion; capital outlays decreased 5.3 percent to \$884.0 million; and debt service increased 22.4 percent to \$456.0 million (pg. 8).
- In 2013, Minnesota counties reported outstanding long-term debt of \$3.5 billion.² This represents a very slight decrease from the long-term debt reported in 2012. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$241.3 million was other long-term debt (pg. 12).
- Minnesota county enterprises reported operating losses of \$34.9 million in 2013. This represents an increase of 409.3 percent from the operating losses of \$6.9 million reported in 2012. The net losses of county enterprises totaled \$7.1 million in 2013. This represents a decrease of 127.4 percent from the \$26.0 million in net income reported in 2012 (pg. 13).
- Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.4 billion in 2013. This represents an increase of 0.4 percent over 2012. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.0 percent (Faribault County) to 112.2 percent (Mower County) (pg. 14).

Ten-Year Trends

- In actual dollars, total revenues rose 32.6 percent from 2004 to 2013. When adjusted for inflation, there was a decrease in total revenues of 0.9 percent over this period³ (pg. 6).
- Since 2004, the share of total revenues derived from taxes has increased from 39.8 percent to 48.3 percent, while the share of total revenues derived from intergovernmental revenues has decreased from 42.1 percent to 36.9 percent (pg. 6).
- In actual dollars, total expenditures increased 34.8 percent from 2004 to 2013. When adjusted for inflation, county expenditures increased 0.7 percent. 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. Together, these four expenditure categories accounted for 77.1 percent of all county expenditures in 2013 (pg. 9).

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

³Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2004 as the base year.

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Comparison and Overview

Governmental Fund Revenues

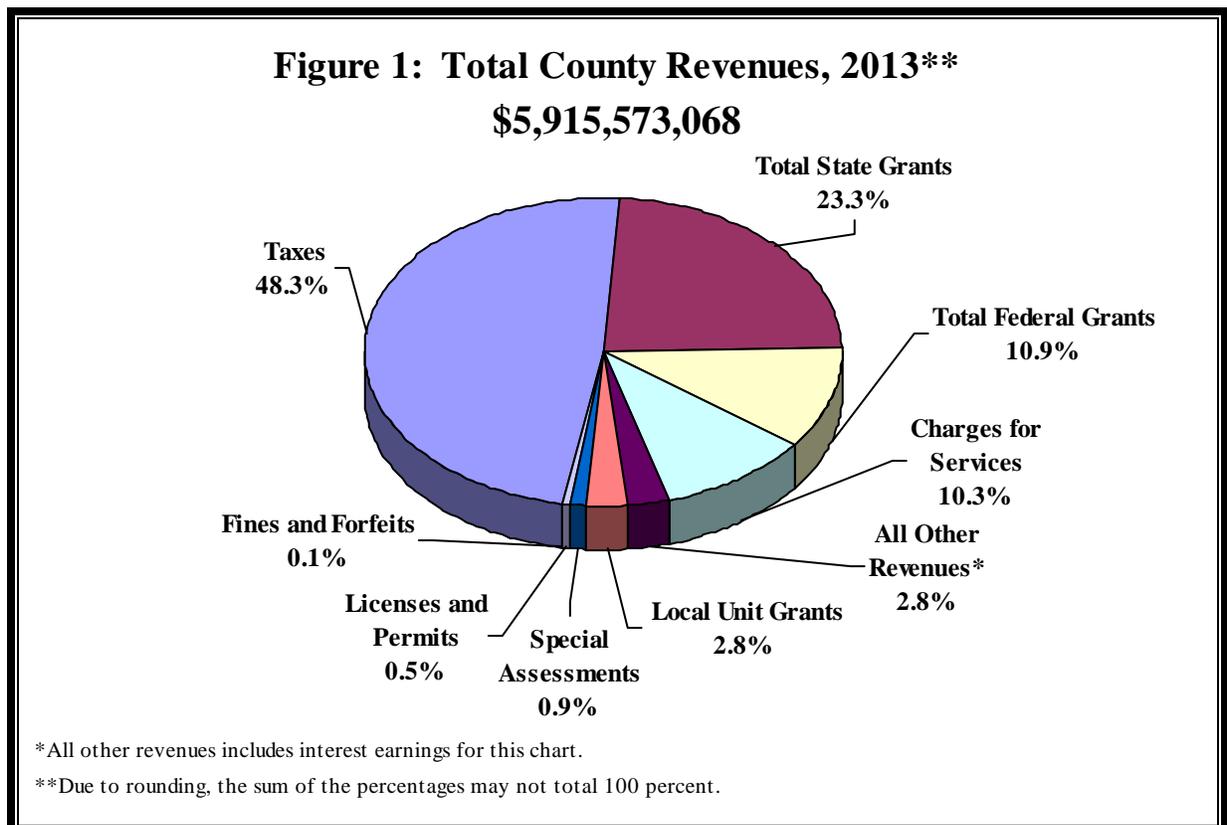
Current and Five-Year Trends

Minnesota county revenues totaled \$5.9 billion in 2013. This represents a decrease of \$44.2 million, or 0.7 percent, from 2012. Decreases in interest earnings (-139.6 percent), federal grants (-11.3 percent), and all other revenues (-8.9 percent) contributed to the overall decrease in county revenues between 2012 and 2013.

The large decrease in interest earnings, which includes investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments, reflects steep declines in bond prices in 2013. The completion of substantial road, bridge, and transit projects that received federal funding in Blue Earth, Dakota, Ramsey, and Todd Counties contributed to the large decrease in federal grants.

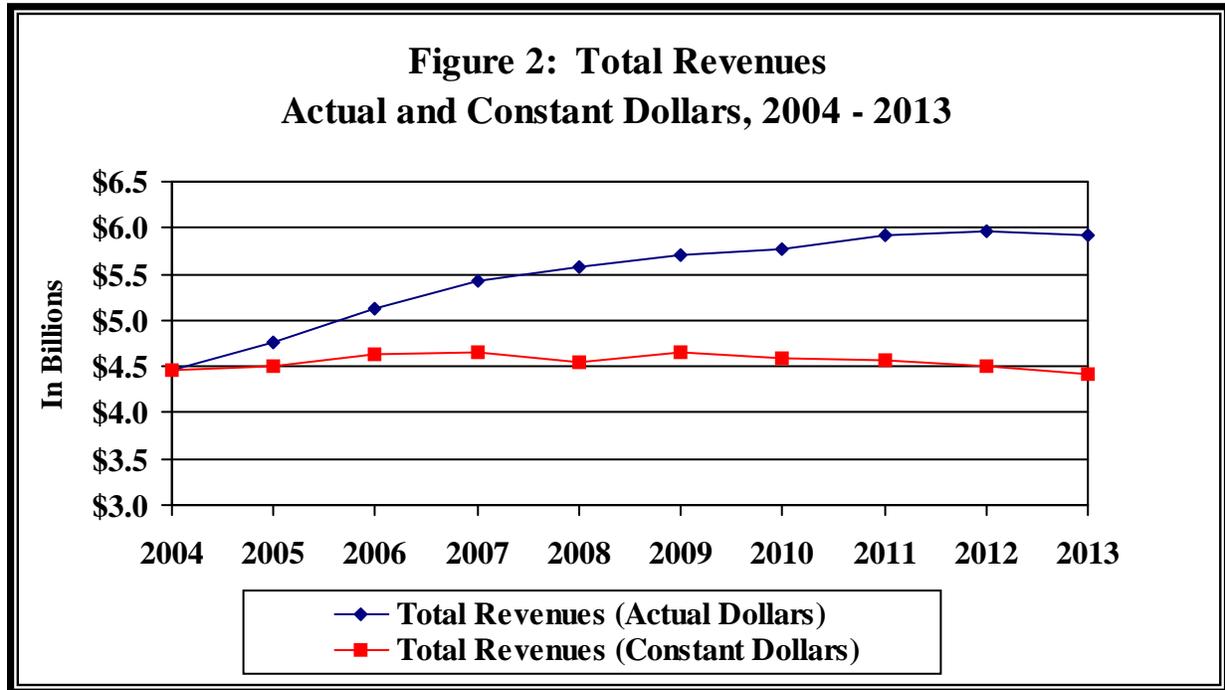
Taxes, state grants, and federal grants were the most significant sources of county revenues in 2013, accounting for 82.5 percent of total revenues. The share of total revenues derived from federal grants decreased slightly between 2012 and 2013, while the share of revenues derived from taxes and state grants increased slightly.

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



Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 2004 to 2013. In actual dollars, total revenues rose 32.6 percent from 2004 to 2013. When adjusted for inflation, there was a decrease in total revenues of 0.9 percent over this period.⁴



Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Between 2004 and 2013, the share of total revenues derived from taxes increased from 39.8 percent to 48.3 percent, while the share of total revenues derived from intergovernmental revenues decreased from 42.1 percent to 36.9 percent. The decrease in intergovernmental revenues has resulted in a greater reliance on taxes.

There are two primary factors that have caused intergovernmental revenues as a share of total revenues to decrease. First, state and federal human services grants as a percent of total revenues decreased from 16.7 percent in 2004 to 11.9 percent in 2013. Second, due to ongoing state budget deficits, the County Program Aid (CPA) and the Homestead Market Value Credit (HMVC) programs were subject to cuts and flat funding over the ten-year period. In addition, after several years of reduced funding levels, the state eliminated the HMVC program in 2012. The CPA and HMVC programs accounted for 6.0 percent of county total revenues in 2004, compared to 3.0 percent in 2013.

⁴Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2004 as the base year.

Figure 3 below shows how the composition of primary sources of revenues for counties has changed between 2004 and 2013.

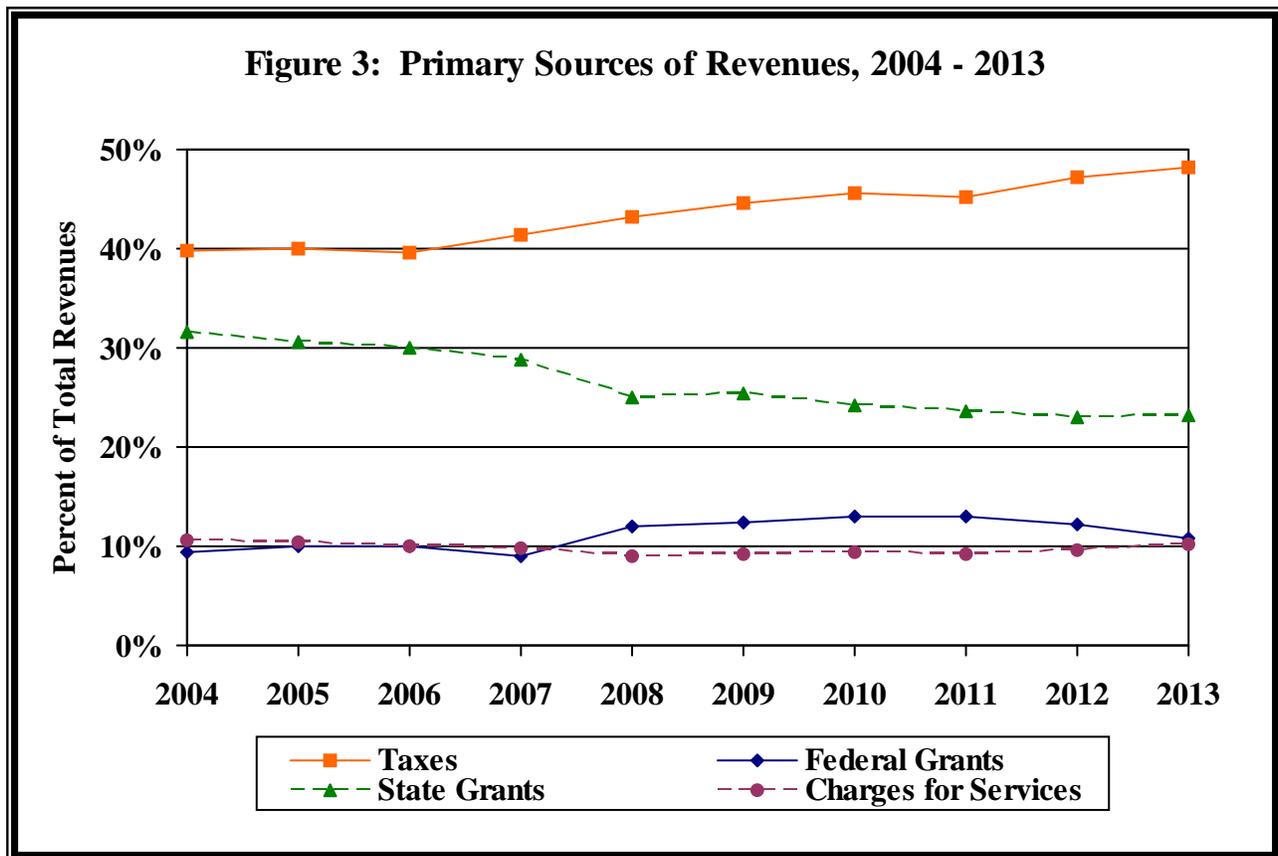


Table 1a below shows the ten-year trend in revenues adjusted for inflation. The table breaks down the data into two five-year segments and the overall ten-year trend.

Table 1a: County Revenues Summary (Constant Dollars), 2004 - 2013

Revenues	2004*	2008*	2009*	2013*	2004 - 08 5-Year Change	2009 - 13 5-Year Change	10-Year Change
Taxes	\$1,774,769,845	\$1,968,103,393	\$2,081,204,979	\$2,136,239,028	10.9%	2.6%	20.4%
Special Assessments	35,639,201	32,772,805	33,764,441	40,334,410	-8.0%	19.5%	13.2%
Licenses and Permits	27,275,273	21,295,132	21,301,903	23,655,052	-21.9%	11.0%	-13.3%
Total Federal Grants	423,053,235	548,540,282	582,406,864	480,715,157	29.7%	-17.5%	13.6%
Total State Grants	1,413,179,887	1,141,415,637	1,181,385,340	1,029,018,422	-19.2%	-12.9%	-27.2%
Local Unit Grants	42,210,926	107,519,905	81,044,544	123,141,052	154.7%	51.9%	191.7%
Charges for Services	473,364,532	415,237,155	427,921,758	455,841,578	-12.3%	6.5%	-3.7%
Fines and Forfeits	14,960,423	7,007,415	6,950,582	5,746,843	-53.2%	-17.3%	-61.6%
Interest Earnings	60,253,189	121,901,718	54,174,366	-14,624,380	102.3%	-127.0%	-124.3%
All Other Revenues	197,124,036	182,598,402	187,801,800	139,643,704	-7.4%	-25.6%	-29.2%
Total Revenues	\$4,461,830,547	\$4,546,391,845	\$4,657,956,576	\$4,419,710,867	1.9%	-5.1%	-0.9%

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

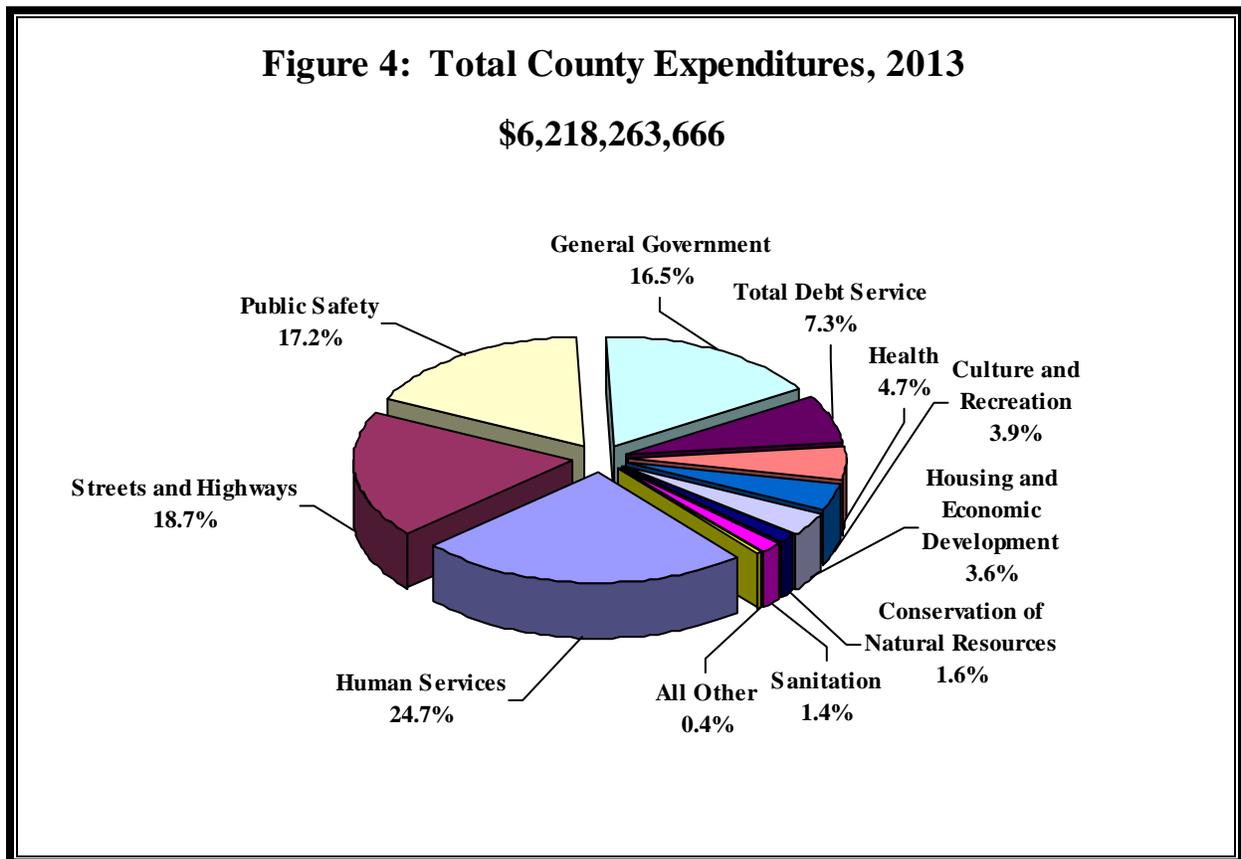
Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$6.2 billion in 2013. This represents an increase of \$207.5 million, or 3.5 percent, over total expenditures in 2012. 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 2012 and 2013, current expenditures increased 3.7 percent to \$4.9 billion; capital outlays decreased 5.3 percent to \$884.0 million; and debt service increased 22.4 percent to \$456.0 million.

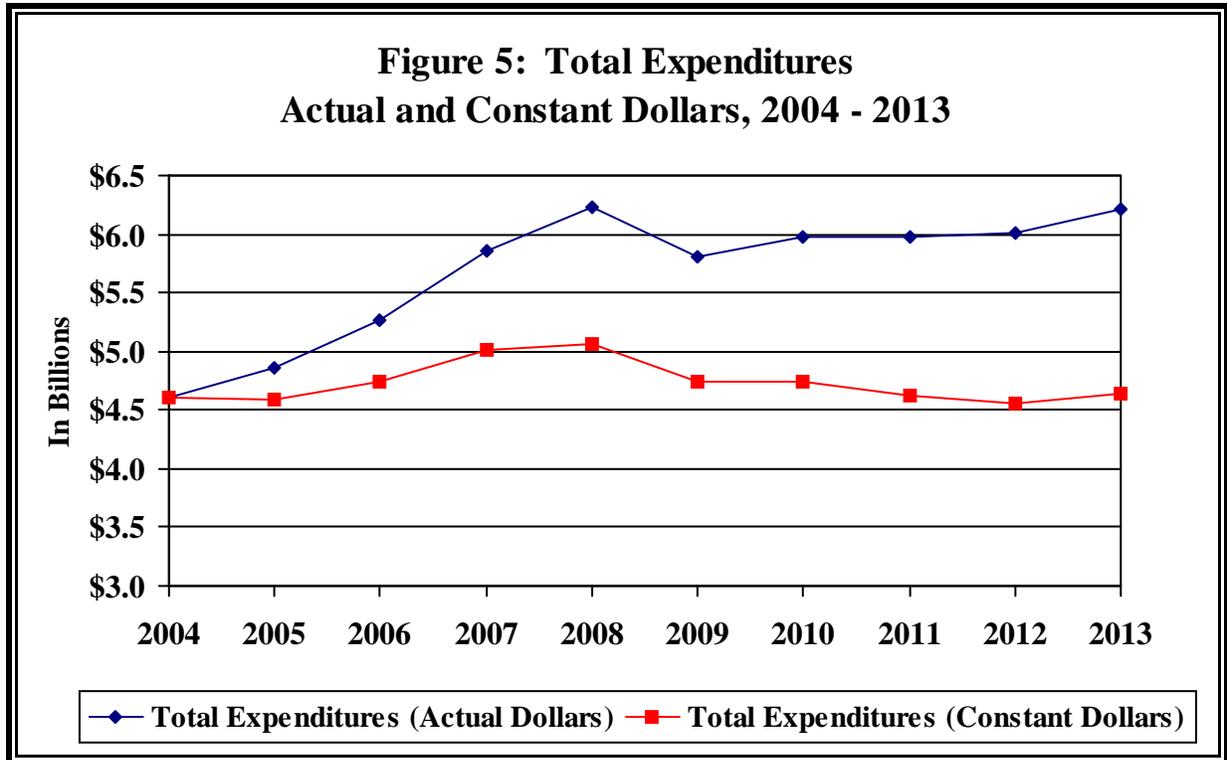
The largest dollar increases were in the categories of debt service and general government expenditures. Debt service expenditures increased \$83.5 million between 2012 and 2013. The large increase in debt service expenditures was primarily the result of a number of counties issuing refunding bonds and the corresponding principal payments to pay off existing bonds in 2013. General government expenditures increased \$58.8 million over the two-year period. A significant portion of the increase reflects contributions from Hennepin County to the Metropolitan Council as part of cost sharing agreements for various projects. Overall, eight categories of expenditures increased, while three decreased between 2012 and 2013.

Figure 4 below provides a breakdown of total county expenditures in 2013.



Ten-Year Trends

In actual dollars, total expenditures increased 34.8 percent from 2004 to 2013. When adjusted for inflation, county expenditures increased 0.7 percent.⁵ Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 2004 to 2013.



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. Together, these four expenditure categories accounted for 77.1 percent of all county expenditures in 2013.

In constant dollars, human services and general government expenditures declined 19.8 and 1.5 percent, respectively, between 2004 and 2013, while streets and highways and public safety expenditures increased 4.7 percent and 5.8 percent, respectively. The decrease in human services expenditures contributed to its share of total expenditures declining from 31.0 percent in 2004 to 24.7 percent in 2013.

⁵Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 2004 as the base year.

Figure 6 below illustrates the changing composition of county expenditures between 2004 and 2013. Table 2a provides a ten-year analysis of total county expenditures in constant dollars.

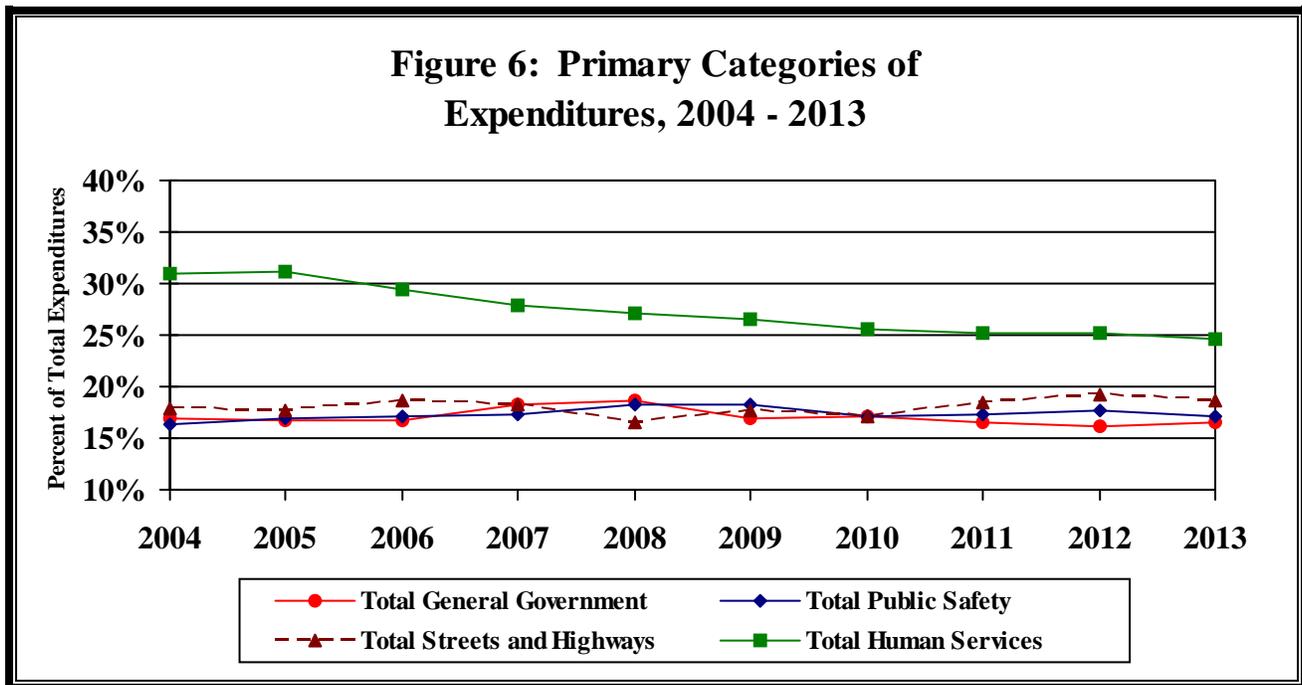


Table 2a: County Expenditures Summary (Constant Dollars), 2004 - 2013

Expenditures	2004*	2008*	2009*	2013*	2004 - 08	2009 - 13	10-Year
					5-Year	5-Year	
					Change	Change	Change
General Government	\$777,913,897	\$944,197,828	\$803,591,120	\$765,968,885	21.4%	-4.7%	-1.5%
Public Safety	756,139,535	927,627,876	864,419,613	800,230,606	22.7%	-7.4%	5.8%
Streets and Highways	827,856,634	840,112,092	838,601,540	866,510,263	1.5%	3.3%	4.7%
Sanitation	78,591,430	76,429,765	71,529,230	67,004,494	-2.8%	-6.3%	-14.7%
Human Services	1,432,774,148	1,379,469,148	1,259,491,668	1,148,734,487	-3.7%	-8.8%	-19.8%
Health	203,541,571	221,595,718	213,714,140	216,043,699	8.9%	1.1%	6.1%
Culture and Recreation	142,609,176	177,583,510	185,510,405	181,731,292	24.5%	-2.0%	27.4%
Cons. of Natural Resources	66,305,934	70,561,929	69,155,872	74,514,915	6.4%	7.7%	12.4%
Housing and Econ. Dev.	109,450,671	90,729,729	125,372,087	167,246,715	-17.1%	33.4%	52.8%
All Other	6,991,029	29,734,659	45,697,190	17,181,027	325.3%	-62.4%	145.8%
Total Debt Service	212,343,389	312,422,182	269,091,490	340,694,159	47.1%	26.6%	60.4%
Total Expenditures	\$4,614,517,414	\$5,070,464,436	\$4,746,174,354	\$4,645,860,542	9.9%	-2.1%	0.7%
Total Current Expenditures	\$3,724,852,305	\$3,906,084,264	\$3,713,642,344	\$3,644,718,501	4.9%	-1.9%	-2.2%
Total Capital Outlay	677,321,720	851,957,990	763,440,520	660,447,882	25.8%	-13.5%	-2.5%
Total Debt Service	212,343,389	312,422,182	269,091,490	340,694,159	47.1%	26.6%	60.4%
Total Expenditures	\$4,614,517,414	\$5,070,464,436	\$4,746,174,354	\$4,645,860,542	9.9%	-2.1%	0.7%

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

Capital Outlay Expenditures

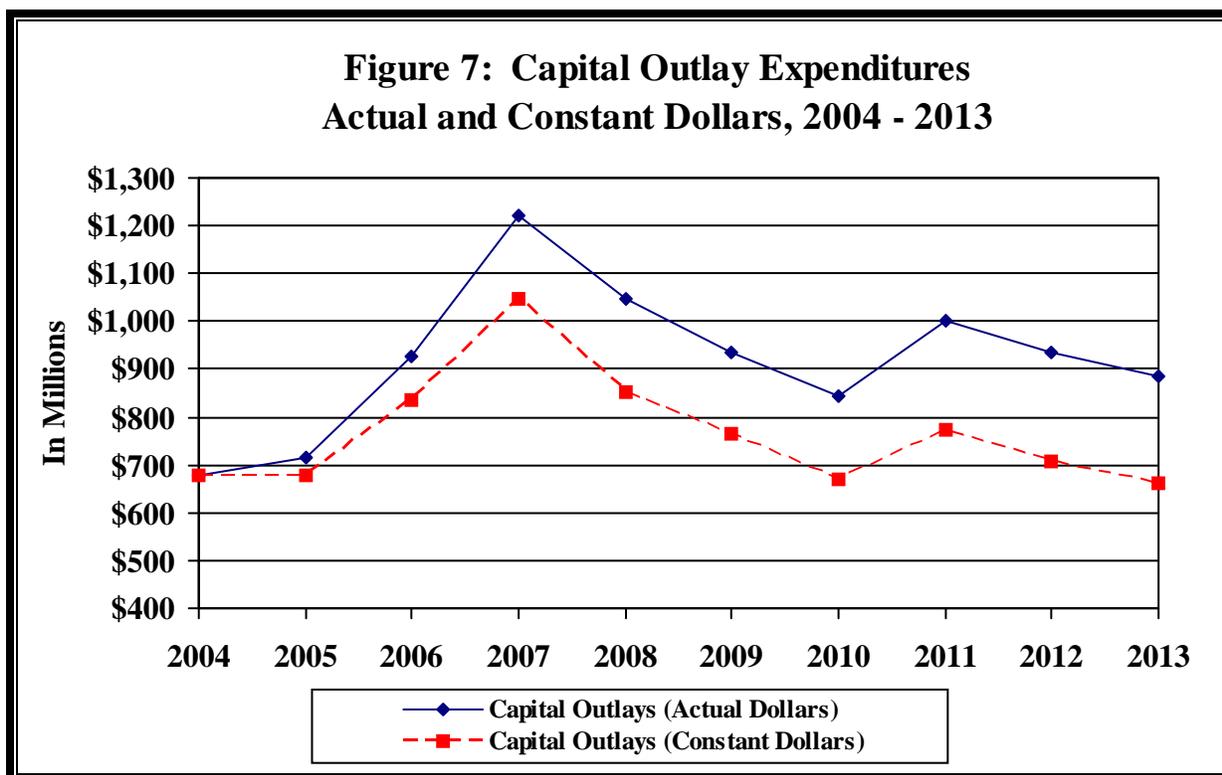
Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Between 2012 and 2013, capital outlays decreased \$49.6 million, or 5.3 percent, to total \$884.0 million.

The largest category of capital outlay expenditures in 2013 was streets and highways, which represented 76.8 percent of total capital outlays. General government and culture and recreation were the next two largest categories of capital outlay expenditures, accounting for 7.9 percent and 5.3 percent of total capital outlays, respectively.

Capital outlay expenditures, because they include large construction projects and purchases, can show significant swings from one year to the next. Among those categories of capital outlay expenditures showing double-digit increases were human services (173.2 percent), culture and recreation (114.6 percent), and public safety (39.8 percent). Among those categories showing double-digit decreases were health (-93.5 percent), housing and economic development (-59.7 percent), all other (-55.7 percent), sanitation (-33.0 percent), and conservation of natural resources (-32.6 percent). Overall, the largest dollar increase in capital outlay expenditures was \$25.1 million for culture and recreation, while the largest dollar decrease was \$44.8 million for housing and economic development.

In actual dollars, capital outlay expenditures increased 30.5 percent from 2004 to 2013. When adjusted for inflation, capital outlay expenditures decreased 2.5 percent over this period.

Figure 7 below shows capital outlay expenditures in actual and constant dollars from 2004 to 2013.



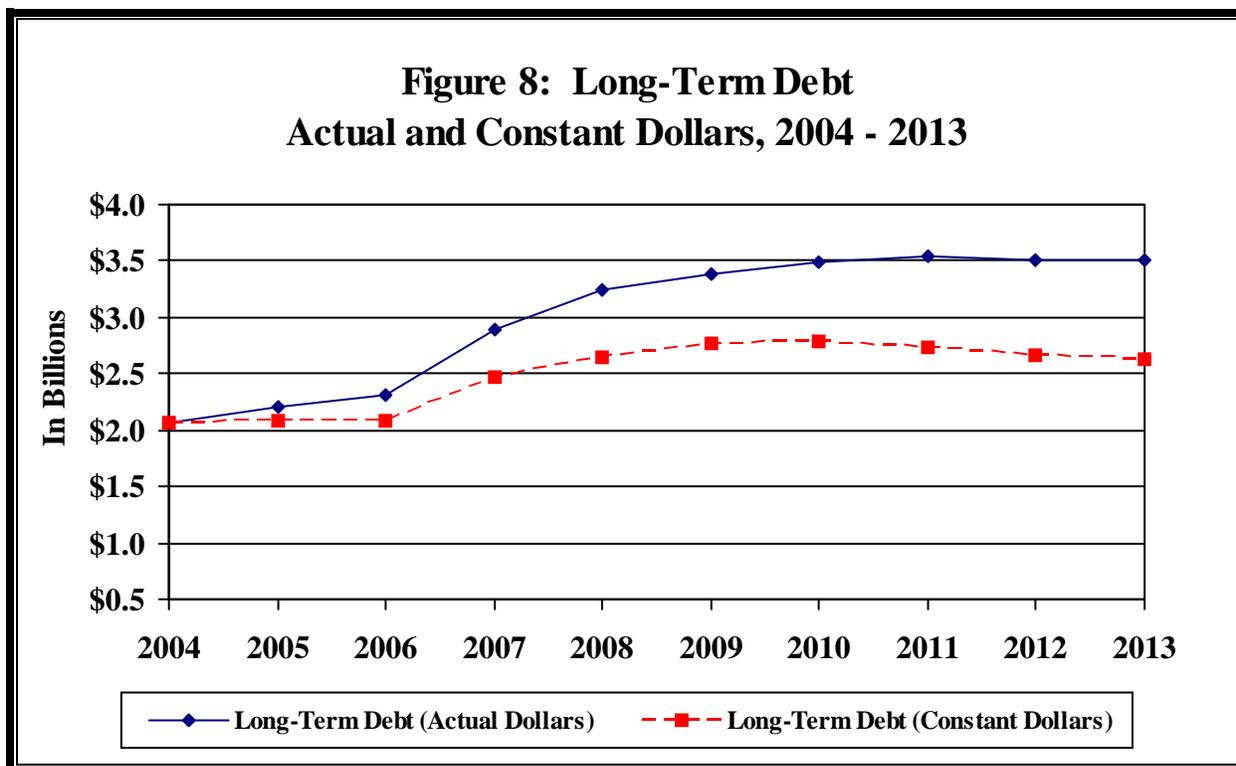
Outstanding Long-Term Indebtedness

Current and Five-Year Trends

Counties incur long-term debt through the financing of capital projects such as the construction of government buildings, bridges, and other infrastructure improvements. In 2013, Minnesota counties reported outstanding long-term debt of \$3.5 billion.⁶ This represents a very slight decrease from the long-term debt reported in 2012. Of the \$3.5 billion in long-term debt, \$3.3 billion was outstanding bonded debt, and \$241.3 million was other long-term debt.

Ten-Year Trends

In actual dollars, outstanding long-term debt increased 69.9 percent from 2004 to 2013. When adjusted for inflation, outstanding long-term indebtedness increased 26.9 percent over this period. When compared to the 0.9 percent decrease in constant total revenues during this period, the trend suggests that counties issued long-term debt to finance capital expenditures.⁷ As a result of the increase in long-term debt, interest and principal payments increased 114.7 percent in actual dollars, and 60.4 percent in constant dollars, over the ten-year period.



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

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

Public Service Enterprises

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

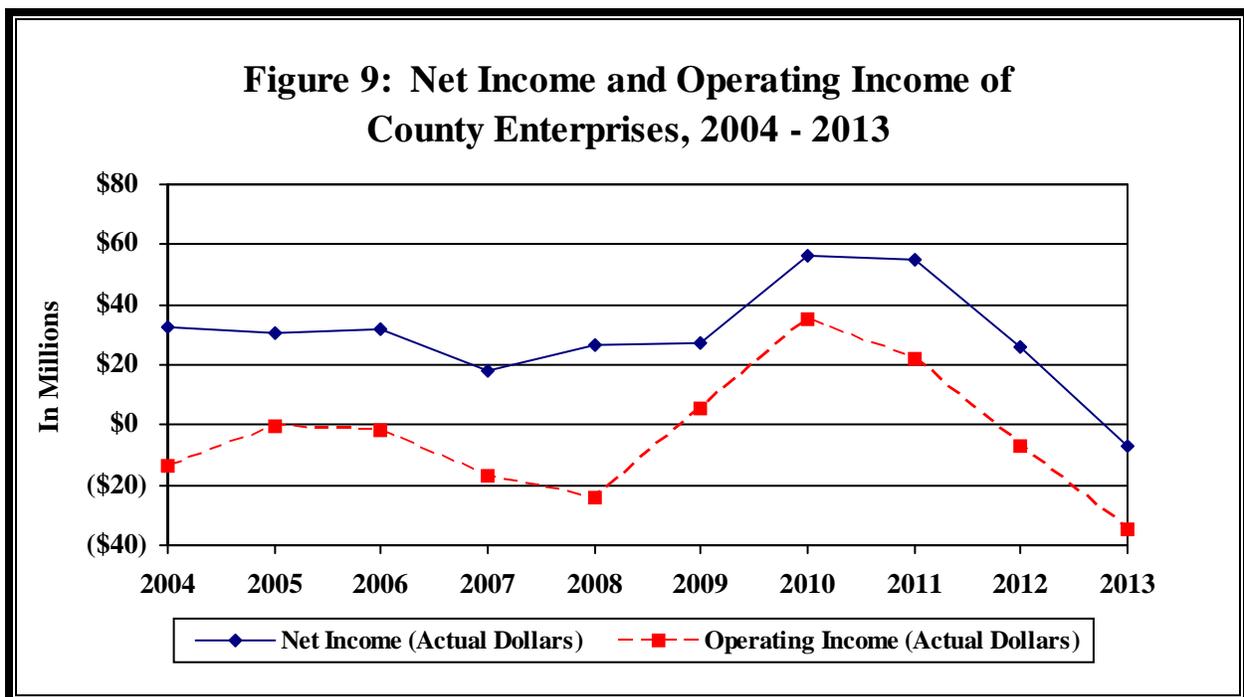
Current Trends

Minnesota county enterprises reported operating losses of \$34.9 million in 2013. This represents an increase of 409.3 percent from the operating losses of \$6.9 million reported in 2012. The net losses of county enterprises totaled \$7.1 million in 2013. This represents a decrease of 127.4 percent from the \$26.0 million in net income reported in 2012.

The Hennepin County Medical Center (HCMC) accounted for the large decreases in operating and net income. The HCMC often skews statewide totals because its operating revenues and expenses are greater than all other county enterprises combined.

Ten-Year Trends

Figure 9 below shows net income and operating income in actual dollars from 2004 to 2013 (includes the HCMC).

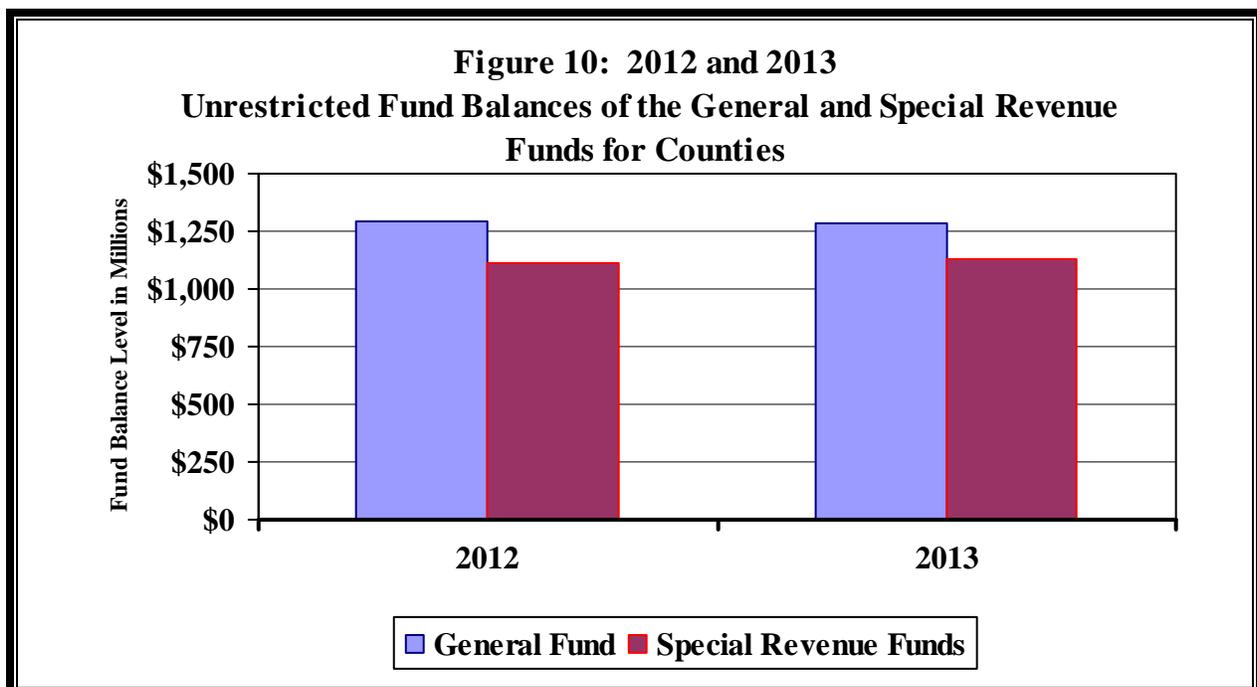


Unrestricted Fund Balances of the General Fund and Special Revenue Funds

Minnesota counties' unrestricted fund balances of the General Fund and Special Revenue Funds totaled \$2.4 billion in 2013. This represents an increase of 0.4 percent over 2012. 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 balances as a percent of current expenditures for counties was 49.5 percent in 2013 compared to 51.2 percent for unreserved fund balances as a percent of total current expenditures in 2012. Among individual counties, unrestricted fund balances as a percent of total current expenditures ranged from 13.0 percent (Faribault County) to 112.2 percent (Mower County).

The Office of the State Auditor recommends that counties maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁸ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Counties should have policies regarding fund balance levels to guide financial decisions, and to provide a way for officials and the public to evaluate fund balances.⁹ Appendix A provides a more detailed discussion of fund balances and GASB 54 (pg. 69).

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



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

⁹ The Office of the State Auditor has issued a Statement of Position on Local Government Fund Balances. See: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2009 through 2013

	<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>		2012/2013	5-Year		
											% Increase	Change		
											[Decrease]			
Population (2013 Population Estimates) ^[1]	5,300,942		5,303,925		5,332,246		5,368,972		5,417,838		0.9%	2.2%		
Net Taxable Tax Capacity	\$6,245,966,691		\$6,294,461,241		\$6,033,305,302		\$5,257,430,954		\$5,596,545,874		6.5%	-10.4%		
2012 Net Tax Levy (Collectible in 2013)	2,399,745,350		2,456,210,445		2,479,483,766		2,490,111,217		2,522,217,692		1.3%	5.1%		
	REVENUES		AMOUNT		%		AMOUNT		%		AMOUNT		%	
Taxes	\$2,546,782,240	44.7%	\$2,633,110,714	45.6%	\$2,677,371,337	45.3%	\$2,815,987,359	47.2%	\$2,859,254,472	48.3%	1.5%	12.3%		
Special Assessments	41,317,736	0.7%	43,670,169	0.8%	45,161,841	0.8%	50,293,066	0.8%	53,985,692	0.9%	7.3%	30.7%		
Licenses and Permits	26,067,258	0.5%	26,131,679	0.5%	26,986,227	0.5%	29,517,977	0.5%	31,661,164	0.5%	7.3%	21.5%		
Intergovernmental Revenues														
Federal Grants														
Streets and Highways	130,555,586	2.3%	149,800,819	2.6%	188,522,182	3.2%	162,005,218	2.7%	117,413,296	2.0%	-27.5%	-10.1%		
Human Services	421,560,773	7.4%	419,845,501	7.3%	398,512,007	6.7%	395,356,226	6.6%	383,151,923	6.5%	-3.1%	-9.1%		
Disaster	21,492,469	0.4%	22,919,696	0.4%	24,027,560	0.4%	32,844,494	0.6%	19,935,141	0.3%	-39.3%	-7.2%		
All Other	139,085,728	2.4%	156,683,991	2.7%	164,249,319	2.8%	134,831,689	2.3%	122,914,045	2.1%	-8.8%	-11.6%		
Total Federal Grants	712,694,556	12.5%	749,250,007	13.0%	775,311,068	13.1%	725,037,627	12.2%	643,414,405	10.9%	-11.3%	-9.7%		
State Grants														
Market Value Credit	129,590,465	2.3%	79,374,472	1.4%	81,798,737	1.4%	13,901,815	0.2%	13,365,071	0.2%	-3.9%	-89.7%		
County Program Aid	194,781,146	3.4%	165,269,120	2.9%	161,102,328	2.7%	161,106,451	2.7%	165,512,804	2.8%	2.7%	-15.0%		
Disparity Reduction Aid	10,940,806	0.2%	9,341,375	0.2%	11,770,690	0.2%	9,777,238	0.2%	9,784,983	0.2%	0.1%	-10.6%		
Streets and Highways	483,275,153	8.5%	515,543,515	8.9%	575,675,311	9.7%	579,734,904	9.7%	630,744,511	10.7%	8.8%	30.5%		
Human Services	334,404,500	5.9%	322,725,758	5.6%	339,495,632	5.7%	330,394,770	5.5%	318,110,406	5.4%	-3.7%	-4.9%		
PERA Aid	8,136,447	0.1%	8,180,932	0.1%	8,462,700	0.1%	8,306,370	0.1%	8,037,858	0.1%	-3.2%	-1.2%		
Police Aid	16,907,875	0.3%	17,157,779	0.3%	18,809,791	0.3%	16,941,503	0.3%	18,659,702	0.3%	10.1%	10.4%		
All Other	267,631,494	4.7%	279,302,040	4.8%	207,542,484	3.5%	255,704,890	4.3%	213,076,946	3.6%	-16.7%	-20.4%		
Total State Grants	1,445,667,886	25.4%	1,396,894,991	24.2%	1,404,657,673	23.7%	1,375,867,941	23.1%	1,377,292,281	23.3%	0.1%	-4.7%		
Local Unit Grants	99,174,664	1.7%	110,527,270	1.9%	134,482,964	2.3%	129,645,054	2.2%	164,818,449	2.8%	27.1%	66.2%		
Total Intergovernmental Revenues	\$2,257,537,106	39.6%	\$2,256,672,268	39.1%	\$2,314,451,705	39.1%	\$2,230,550,622	37.4%	\$2,185,525,135	36.9%	-2.0%	-3.2%		
Charges for Services	523,650,262	9.2%	543,329,840	9.4%	543,193,607	9.2%	571,095,591	9.6%	610,122,301	10.3%	6.8%	16.5%		
Fines and Forfeits	8,505,466	0.1%	7,652,524	0.1%	8,277,616	0.1%	7,797,024	0.1%	7,691,877	0.1%	-1.3%	-9.6%		
Interest Earnings	66,293,476	1.2%	50,144,195	0.9%	78,117,939	1.3%	49,407,938	0.8%	(19,574,038)	-0.3%	-139.6%	-129.5%		
All Other Revenues	229,814,119	4.0%	214,351,962	3.7%	223,072,093	3.8%	205,119,278	3.4%	186,906,465	3.2%	-8.9%	-18.7%		
Total Revenues	\$5,699,967,663	100.0%	\$5,775,063,351	100.0%	\$5,916,632,365	100.0%	\$5,959,768,855	100.0%	\$5,915,573,068	100.0%	-0.7%	3.8%		
Other Financing Sources														
Borrowing														
Bonds Issued	499,489,479		434,054,408		289,888,094		333,745,462		398,026,322					
Other Long-Term Debt	9,073,146		14,378,209		11,279,107		30,626,212		11,499,575					
Short-Term Debt	2,932		290,688		20,515		-		-					
Total Borrowing	508,565,557		448,723,305		301,187,716		364,371,674		409,525,897					
Other Sources	12,322,631		11,934,760		16,555,133		5,574,473		3,475,600					
Transfers From - Enterprise Funds	15,085,060		7,064,792		13,321,804		8,690,471		9,521,170					
- Governmental Funds	156,813,299		161,369,517		231,526,290		187,595,335		170,153,599					
Total Revenues and Other Financing Sources	\$6,392,754,210		\$6,404,155,725		\$6,479,223,308		\$6,526,000,808		\$6,508,249,334					

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, 2009 through 2013

EXPENDITURES	2009		2010		2011		2012		2013		2012/2013	5-Year
	AMOUNT	%	% Increase [Decrease]	Change								
General Government - Current Expenditures	\$879,099,418	15.1%	\$931,056,660	15.6%	\$888,142,467	14.8%	\$900,366,483	15.0%	\$955,369,514	15.4%	6.1%	8.7%
- Capital Outlay	104,259,556	1.8%	96,785,618	1.6%	106,107,736	1.8%	66,020,798	1.1%	69,843,456	1.1%	5.8%	-33.0%
Total General Government	983,358,974	16.9%	1,027,842,278	17.2%	994,250,203	16.6%	966,387,281	16.1%	1,025,212,970	16.5%	6.1%	4.3%
Public Safety - Sheriff	485,196,946	8.4%	491,839,247	8.2%	497,230,683	8.3%	542,878,889	9.0%	524,403,146	8.4%	-3.4%	8.1%
- Corrections	413,928,555	7.1%	411,944,645	6.9%	433,572,286	7.2%	425,516,319	7.1%	435,011,623	7.0%	2.2%	5.1%
- All Other	76,374,187	1.3%	81,621,110	1.4%	72,172,495	1.2%	62,200,257	1.0%	67,206,315	1.1%	8.0%	-12.0%
- Capital Outlay	82,295,455	1.4%	43,329,528	0.7%	31,815,242	0.5%	31,796,811	0.5%	44,449,573	0.7%	39.8%	-46.0%
Total Public Safety	1,057,795,143	18.2%	1,028,734,530	17.2%	1,034,790,706	17.3%	1,062,392,276	17.7%	1,071,070,657	17.2%	0.8%	1.3%
Streets and Highways - Administration	56,573,843	1.0%	60,596,082	1.0%	53,951,625	0.9%	55,775,550	0.9%	55,503,860	0.9%	-0.5%	-1.9%
- Maintenance	308,718,573	5.3%	338,699,399	5.7%	328,468,027	5.5%	386,142,489	6.4%	424,942,234	6.8%	10.0%	37.6%
- Capital Outlay	660,909,006	11.4%	627,319,753	10.5%	726,865,519	12.1%	714,961,581	11.9%	679,336,735	10.9%	-5.0%	2.8%
Total Streets and Highways	1,026,201,422	17.7%	1,026,615,234	17.2%	1,109,285,171	18.5%	1,156,879,620	19.2%	1,159,782,829	18.7%	0.3%	13.0%
Sanitation - Current Expenditures	85,803,046	1.5%	83,011,685	1.4%	87,887,057	1.5%	89,077,242	1.5%	88,456,263	1.4%	-0.7%	3.1%
- Capital Outlay	1,727,675	0.0%	4,366,440	0.1%	6,727,022	0.1%	1,830,451	0.0%	1,226,070	0.0%	-33.0%	-29.0%
Total Sanitation	87,530,721	1.5%	87,378,125	1.5%	94,614,079	1.6%	90,907,693	1.5%	89,682,333	1.4%	-1.3%	2.5%
Human Services - Income Maintenance	469,189,964	8.1%	455,064,814	7.6%	457,878,402	7.7%	469,573,486	7.8%	466,553,127	7.5%	-0.6%	-0.6%
- Social Services	975,885,295	16.8%	986,386,698	16.5%	962,327,815	16.1%	994,818,575	16.6%	1,021,111,893	16.4%	2.6%	4.6%
- All Other	90,163,964	1.6%	74,832,301	1.3%	70,409,883	1.2%	47,028,850	0.8%	42,758,160	0.7%	-9.1%	-52.6%
- Capital Outlay	6,007,816	0.1%	6,497,097	0.1%	15,945,460	0.3%	2,599,887	0.0%	7,103,368	0.1%	173.2%	18.2%
Total Human Services	1,541,247,039	26.5%	1,522,780,910	25.5%	1,506,561,560	25.2%	1,514,020,798	25.2%	1,537,526,548	24.7%	1.6%	-0.2%
Health - Current Expenditures	259,806,723	4.5%	321,773,690	5.4%	292,654,064	4.9%	267,545,720	4.5%	288,447,687	4.6%	7.8%	11.0%
- Capital Outlay	1,716,472	0.0%	235,157	0.0%	903,227	0.0%	10,984,676	0.2%	716,542	0.0%	-93.5%	-58.3%
Total Health	261,523,195	4.5%	322,008,847	5.4%	293,557,291	4.9%	278,530,396	4.6%	289,164,229	4.7%	3.8%	10.6%
Culture and Recreation												
Libraries - Current Expenditures	126,127,985	2.2%	131,278,536	2.2%	130,406,277	2.2%	129,673,404	2.2%	131,227,833	2.1%	1.2%	4.0%
- Capital Outlay	37,088,847	0.6%	25,971,065	0.4%	11,632,727	0.2%	7,558,680	0.1%	17,502,086	0.3%	131.5%	-52.8%
Parks and Recreation - Current Expenditures	54,475,195	0.9%	65,153,819	1.1%	64,591,503	1.1%	65,217,393	1.1%	64,957,918	1.0%	-0.4%	19.2%
- Capital Outlay	9,318,099	0.2%	13,353,588	0.2%	8,204,832	0.1%	14,367,121	0.2%	29,550,865	0.5%	105.7%	217.1%
Total Culture and Recreation	227,010,126	3.9%	235,757,008	3.9%	214,835,339	3.6%	216,816,598	3.6%	243,238,702	3.9%	12.2%	7.1%
Conservation of Natural Resources - Current Expenditures	84,193,384	1.4%	81,886,642	1.4%	91,750,969	1.5%	103,061,904	1.7%	98,824,686	1.6%	-4.1%	17.4%
- Capital Outlay	433,046	0.0%	1,464,467	0.0%	946,463	0.0%	1,349,234	0.0%	909,989	0.0%	-32.6%	110.1%
Total Conservation of Natural Resources	84,626,430	1.5%	83,351,109	1.4%	92,697,432	1.5%	104,411,138	1.7%	99,734,675	1.6%	-4.5%	17.9%
Housing and Economic Development - Current Expenditures	149,781,931	2.6%	139,574,469	2.3%	163,226,611	2.7%	154,617,998	2.6%	193,620,790	3.1%	25.2%	29.3%
- Capital Outlay	3,636,597	0.1%	1,009,146	0.0%	90,679,747	1.5%	75,042,490	1.2%	30,230,994	0.5%	-59.7%	731.3%
Total Housing and Economic Development	153,418,528	2.6%	140,583,615	2.4%	253,906,358	4.2%	229,660,488	3.8%	223,851,784	3.6%	-2.5%	45.9%
All Other - Current Expenditures	29,086,018	0.5%	163,268,029	2.7%	18,602,592	0.3%	11,250,887	0.2%	19,887,547	0.3%	76.8%	-31.6%
- Capital Outlay	26,833,890	0.5%	21,818,440	0.4%	3,596,464	0.1%	7,021,875	0.1%	3,108,442	0.0%	-55.7%	-88.4%
Total All Other	55,919,908	1.0%	185,086,469	3.1%	22,199,056	0.4%	18,272,762	0.3%	22,995,989	0.4%	25.8%	-58.9%
Debt Service - Principal Paid on Bonds	204,955,568	3.5%	176,673,301	3.0%	222,455,027	3.7%	228,515,873	3.8%	325,405,734	5.2%	42.4%	58.8%
- Other Long-Term Debt	12,856,897	0.2%	19,261,776	0.3%	24,812,914	0.4%	25,387,602	0.4%	18,344,546	0.3%	-27.7%	42.7%
- Interest and Fiscal Charges	111,476,305	1.9%	113,218,241	1.9%	120,146,145	2.0%	118,630,921	2.0%	112,252,670	1.8%	-5.4%	0.7%
Total Current Expenditures	4,544,405,027	78.2%	4,817,987,826	80.7%	4,613,272,756	77.1%	4,704,745,446	78.3%	4,878,282,596	78.5%	3.7%	7.3%
Total Capital Outlay	934,226,459	16.1%	842,150,299	14.1%	1,003,424,439	16.8%	933,533,604	15.5%	883,978,120	14.2%	-5.3%	-5.4%
Total Debt Service	329,288,770	5.7%	309,153,318	5.2%	367,414,086	6.1%	372,534,396	6.2%	456,002,950	7.3%	22.4%	38.5%
Total Expenditures	\$5,807,920,256	100.0%	\$5,969,291,443	100.0%	\$5,984,111,281	100.0%	\$6,010,813,446	100.0%	\$6,218,263,666	100.0%	3.5%	7.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	136,768,545		76,844,081		21,718,125		183,874,278		51,441,772			
Other Uses	172,711		17,510		9,149		819,472		4,024,376			
Transfers To - Enterprise Funds	8,600,158		11,456,291		22,071,791		25,608,774		23,698,547			
- Governmental Funds	156,813,299		161,369,517		231,526,290		187,595,335		168,737,362			
Total Expenditures and Other Financing Uses	\$6,110,274,969		\$6,218,978,842		\$6,259,436,636		\$6,408,711,305		\$6,466,165,723			

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""""""CLASSIFICATION OF EQWP VI
REVENUES AND EXPENDITURES -
GOVERNMENTAL FUNDS

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2013 Population Estimates)	15,749	341,465	33,167	45,652	39,219	5,127	65,218
Net Taxable Tax Capacity	\$28,459,018	\$268,861,400	\$43,633,999	\$30,812,391	\$26,054,288	\$8,857,983	\$66,235,889
2012 Tax Levy (Payable 2013)	11,618,175	97,520,860	18,588,752	17,485,411	20,221,383	4,301,283	28,969,458
REVENUES							
Taxes	\$11,181,902	\$123,415,633	\$18,980,695	\$18,823,794	\$20,415,758	\$4,384,218	\$29,278,730
Special Assessments	1,523	-	220,631	2,355,903	362,544	230,279	1,278,376
Licenses and Permits	379,762	1,418,030	320,222	92,695	292,482	22,518	266,628
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	93,264	14,586,936	121,357	3,333,789	1,909,748	220,011	792,084
Human Services	1,382,708	18,365,218	3,254,511	6,890,432	2,324,313	412,267	3,421,089
Disaster	-	660,011	99,353	82,184	186,420	37,104	963,965
All Other	234,331	8,345,255	412,029	839,510	410,693	48,024	693,205
Total Federal Grants	1,710,303	41,957,420	3,887,250	11,145,915	4,831,174	717,406	5,870,343
State Grants							
County Program Aid	524,082	12,570,057	1,085,802	2,350,550	1,543,519	224,840	2,167,202
Market Value Credits	140,220	48,239	197,469	162,522	210,327	76,701	183,890
Disparity Reduction Aid	10,541	126	4,114	403	7,441	85,374	64,252
Streets and Highways	13,877,705	22,957,345	5,852,096	8,638,271	3,141,027	1,630,670	24,159,564
Human Services	992,369	17,093,602	3,126,902	4,185,952	2,040,843	704,015	9,397,576
PERA Aid	28,165	406,581	38,181	62,133	37,904	11,447	76,706
Police Aid	126,069	935,568	145,975	227,408	173,120	36,192	144,769
All Other	1,630,490	11,172,140	892,448	2,314,593	597,447	270,203	2,909,386
Total State Grants	17,329,641	65,183,658	11,342,987	17,941,832	7,751,628	3,039,442	39,103,345
Local Unit Grants	1,487,680	10,279,464	452,303	4,088,671	-	132,529	322,488
Total Intergovernmental Revenues	\$20,527,624	\$117,420,542	\$15,682,540	\$33,176,418	\$12,582,802	\$3,889,377	\$45,296,176
Charges for Services	2,241,977	31,151,157	3,423,865	7,334,703	3,584,366	826,379	8,957,282
Fines and Forfeits	-	600,202	63,882	128,293	66,106	2,827	123,301
Interest Earnings	(451,390)	(2,933,269)	(16,018)	(1,346,955)	(51,408)	39,276	(1,553,497)
All Other Revenues	2,356,061	13,465,421	3,321,779	1,746,851	558,105	189,350	2,085,574
Total Revenues	\$36,237,459	\$284,537,716	\$41,997,596	\$62,311,702	\$37,810,755	\$9,584,224	\$85,732,570
Other Financing Sources							
Borrowing							
Bonds Issued	-	22,051,156	-	6,622,718	-	-	2,825,760
Other Long-Term Debt	48,280	-	-	-	-	-	170,783
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	48,280	22,051,156	-	6,622,718	-	-	2,996,543
Other Sources							
Transfers From - Enterprise Funds	-	455,000	-	-	-	-	250,000
- Governmental Funds	531,681	12,338,243	25,000	1,755,584	1,385,092	-	845,699
Total Revenues and Other Financing Sources	\$36,817,420	\$319,382,115	\$42,022,596	\$70,740,112	\$39,228,160	\$9,636,958	\$89,824,812

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,201,978	\$39,787,100	\$5,392,232	\$8,990,073	\$5,877,584	\$1,639,827	\$7,545,504
	- Capital Outlay	-	7,059,838	-	70,743	29,923	-	2,107,145
	Total General Government	5,201,978	46,846,938	5,392,232	9,060,816	5,907,507	1,639,827	9,652,649
Public Safety	- Sheriff	2,564,348	34,027,154	3,929,583	4,082,846	3,915,321	954,407	5,631,209
	- Corrections	2,566,591	20,281,204	3,227,999	3,334,727	3,536,380	46,476	5,464,883
	- All Other	284,764	3,337,418	277,741	1,266,231	161,198	141,381	213,381
	- Capital Outlay	-	1,957,258	-	161,066	161,761	-	707,885
	Total Public Safety	5,415,703	59,603,034	7,435,323	8,844,870	7,774,660	1,142,264	12,017,358
Streets and Highways	- Administration	461,014	1,119,750	315,552	2,585,613	358,960	389,354	304,569
	- Maintenance	4,703,842	10,848,856	5,111,457	16,150,097	5,915,553	2,046,005	5,913,355
	- Construction	5,830,640	39,580,730	5,614,545	-	5,584,225	994,174	13,274,339
	- Other Capital Outlay	-	144,566	-	-	-	-	480,462
	Total Streets and Highways	10,995,496	51,693,902	11,041,554	18,735,710	11,858,738	3,429,533	19,972,725
Sanitation	- Current Expenditures	353,380	3,786,478	2,651,225	3,419,684	393,832	187,905	1,990,594
	- Capital Outlay	-	-	-	-	-	-	88,105
	Total Sanitation	353,380	3,786,478	2,651,225	3,419,684	393,832	187,905	2,078,699
Human Services	- Income Maintenance	1,637,285	25,595,033	3,044,537	5,222,665	3,480,848	709,359	4,992,229
	- Social Services	3,365,096	39,181,643	9,942,557	16,601,641	6,207,883	1,589,750	18,731,092
	- All Other	-	405,054	303,608	-	-	-	-
	- Capital Outlay	-	573,715	-	-	-	-	168,797
	Total Human Services	5,002,381	65,755,445	13,290,702	21,824,306	9,688,731	2,299,109	23,892,118
Health	- Current Expenditures	701,497	10,697,778	1,647,335	2,057,004	925,884	95,437	1,874,215
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	701,497	10,697,778	1,647,335	2,057,004	925,884	95,437	1,874,215
Culture and Recreation								
Libraries	- Current Expenditures	231,117	7,725,191	322,015	307,134	506,133	63,677	997,242
	- Capital Outlay	-	187,352	-	-	-	-	-
Parks and Recreation	- Current Expenditures	509,589	9,888,394	399,893	538,274	22,070	90,965	679,434
	- Capital Outlay	-	497,539	-	-	-	-	39,275
	Total Culture and Recreation	740,706	18,298,476	721,908	845,408	528,203	154,642	1,715,951
Conservation of Natural Resources	- Current Expenditures	1,916,652	589,538	892,716	1,370,725	366,200	291,730	1,977,195
	- Capital Outlay	-	-	-	-	-	-	10,109
	Total Conservation of Natural Resources	1,916,652	589,538	892,716	1,370,725	366,200	291,730	1,987,304
Housing and Economic Development	- Current Expenditures	60,685	14,948,277	354,994	524,617	379,148	49,003	144,658
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	60,685	14,948,277	354,994	524,617	379,148	49,003	144,658
All Other	- Current Expenditures	38,007	-	518,726	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	38,007	-	518,726	-	-	-	-
Debt Service	- Principal Paid on Bonds	434,266	13,645,000	370,000	2,095,000	1,610,000	55,000	1,974,000
	- Other Long-Term Debt	-	2,852,873	33,429	-	32,212	-	70,793
	- Interest and Fiscal Charges	35,750	9,258,966	131,014	341,712	374,329	29,585	907,693
	Total Current Expenditures	24,595,845	222,218,868	38,332,170	66,451,331	32,046,994	8,295,276	56,459,560
	Total Capital Outlay	5,830,640	50,000,998	5,614,545	231,809	5,775,909	994,174	16,876,117
	Total Debt Service	470,016	25,756,839	534,443	2,436,712	2,016,541	84,585	2,952,486
	Total Expenditures	\$30,896,501	\$297,976,705	\$44,481,158	\$69,119,852	\$39,839,444	\$9,374,035	\$76,288,163
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	6,520,232	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	123,060
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	531,681	12,338,243	25,000	1,755,584	-	-	845,699
	Total Expenditures and Other Financing Uses	\$31,428,182	\$310,314,948	\$44,506,158	\$77,395,668	\$39,839,444	\$9,374,035	\$77,256,922
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$6,742,696	\$31,413,196	\$5,680,087	\$15,958,277	\$9,789,672	\$2,504,511	\$11,808,979
	Special Revenue Funds Unrestricted Fund Balance	14,498,247	41,272,338	11,923,559	11,747,041	9,315,132	4,187,708	9,111,095
	Total	\$21,240,943	\$72,685,534	\$17,603,646	\$27,705,318	\$19,104,804	\$6,692,219	\$20,920,074
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		86.4%	32.7%	45.9%	41.7%	59.6%	80.7%	37.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2013 Population Estimates)	25,465	35,505	95,463	28,604	12,146	53,743	60,426
Net Taxable Tax Capacity	\$27,410,782	\$27,526,532	\$99,492,723	\$64,793,555	\$19,008,565	\$40,078,524	\$45,711,138
2012 Tax Levy (Payable 2013)	11,357,927	21,227,994	41,344,684	20,038,490	8,098,593	31,392,130	24,270,768
REVENUES							
Taxes	\$11,281,871	\$21,275,192	\$46,857,907	\$20,348,822	\$8,039,235	\$32,162,824	\$22,687,838
Special Assessments	1,302,159	529,560	347,158	1,772,336	679,124	258,447	878,600
Licenses and Permits	44,589	139,249	812,964	142,339	29,615	671,334	199,621
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	16,388	1,351,773	1,540,353	673,972	601,547	631,906	8,523
Human Services	1,598,400	4,065,266	3,683,915	2,796,334	974,080	2,106,253	3,362,195
Disaster	39,164	50,055	174,554	98,380	34,515	116,491	91,689
All Other	517,665	915,343	1,621,770	993,189	172,425	359,909	543,385
Total Federal Grants	2,171,617	6,382,437	7,020,592	4,561,875	1,782,567	3,214,559	4,005,792
State Grants							
County Program Aid	870,148	1,478,806	2,441,820	630,549	523,280	2,029,507	2,364,446
Market Value Credits	203,273	164,093	133,916	110,661	110,815	192,100	152,969
Disparity Reduction Aid	27,011	371,021	2,319	7,402	67,565	2,985	13,152
Streets and Highways	9,425,858	7,400,516	5,873,564	6,152,942	4,036,412	7,323,444	6,985,975
Human Services	2,305,887	3,433,807	4,626,654	2,458,618	857,763	2,157,941	4,023,727
PERA Aid	39,317	54,850	90,840	52,234	22,735	48,855	61,294
Police Aid	72,384	173,723	490,404	267,096	72,384	269,632	196,644
All Other	885,865	3,121,417	2,261,015	1,832,538	453,935	1,039,980	3,578,006
Total State Grants	13,829,743	16,198,233	15,920,532	11,512,040	6,144,889	13,064,444	17,376,213
Local Unit Grants	410,055	606,376	3,039,907	2,076,780	177,313	353,534	35,174
Total Intergovernmental Revenues	\$16,411,415	\$23,187,046	\$25,981,031	\$18,150,695	\$8,104,769	\$16,632,537	\$21,417,179
Charges for Services	3,423,557	2,885,902	11,262,696	3,479,596	1,096,935	4,290,327	2,180,873
Fines and Forfeits	5,897	54,165	258,682	10,067	-	161,954	161,661
Interest Earnings	(749,847)	46,223	(3,046,485)	(2,494,194)	19,253	(1,312,099)	(412,341)
All Other Revenues	1,111,253	2,919,592	2,821,443	3,404,898	633,391	993,807	2,035,477
Total Revenues	\$32,830,894	\$51,036,929	\$85,295,396	\$44,814,559	\$18,602,322	\$53,859,131	\$49,148,908
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	5,207,003	-	-	-	13,399,954
Other Long-Term Debt	9,660	-	72,048	-	53,720	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	9,660	-	5,279,051	-	53,720	-	13,399,954
Other Sources							
Transfers From - Enterprise Funds	-	-	75,550	-	29,550	405,113	-
- Governmental Funds	154,370	210,399	6,803,919	374,611	-	371,075	159,316
Total Revenues and Other Financing Sources	\$32,994,924	\$51,247,328	\$97,498,916	\$45,189,170	\$18,685,592	\$54,635,319	\$62,808,178

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$4,027,790	\$6,120,423	\$16,636,991	\$5,597,325	\$3,349,334	\$10,051,407	\$8,653,819
	- Capital Outlay	11,594	-	1,550,763	684,678	-	521,735	212,380
	Total General Government	4,039,384	6,120,423	18,187,754	6,282,003	3,349,334	10,573,142	8,866,199
Public Safety	- Sheriff	2,070,209	3,855,603	15,765,724	8,329,661	1,522,120	5,201,271	4,356,846
	- Corrections	2,896,230	3,473,479	1,709,873	789,890	897,754	4,120,737	4,264,944
	- All Other	214,671	420,739	617,987	540,945	205,134	854,606	465,885
	- Capital Outlay	185,952	231,281	-	-	-	604,540	-
	Total Public Safety	5,367,062	7,981,102	18,093,584	9,660,496	2,625,008	10,781,154	9,087,675
Streets and Highways	- Administration	335,087	789,512	474,057	683,909	256,472	1,130,212	539,042
	- Maintenance	2,313,712	4,959,631	10,694,362	6,008,290	1,988,457	5,191,509	5,075,015
	- Construction	6,595,069	6,625,380	8,198,164	5,276,320	3,228,422	3,612,211	8,126,276
	- Other Capital Outlay	238,176	-	571,122	-	-	482,512	-
	Total Streets and Highways	9,482,044	12,374,523	19,366,583	12,539,641	5,473,351	10,416,444	13,740,333
Sanitation	- Current Expenditures	945,498	1,273,984	1,932,519	2,073,485	323,271	367,363	-
	- Capital Outlay	-	-	-	37,042	-	-	-
	Total Sanitation	945,498	1,273,984	1,932,519	2,110,527	323,271	367,363	-
Human Services	- Income Maintenance	2,332,245	4,198,744	3,348,349	3,577,767	1,556,533	2,862,120	4,841,228
	- Social Services	5,684,518	9,221,931	16,341,304	5,943,272	3,145,324	6,596,087	12,159,757
	- All Other	624,482	-	-	203,355	-	-	-
	- Capital Outlay	62,767	-	-	-	143,920	-	-
	Total Human Services	8,704,012	13,420,675	19,689,653	9,724,394	4,845,777	9,458,207	17,000,985
Health	- Current Expenditures	1,601,101	2,879,193	2,209,043	2,263,748	123,794	1,446,092	-
	- Capital Outlay	-	21,901	-	15,001	-	-	-
	Total Health	1,601,101	2,901,094	2,209,043	2,278,749	123,794	1,446,092	-
Culture and Recreation								
Libraries	- Current Expenditures	70,412	166,100	3,630,907	-	261,865	518,483	242,279
	- Capital Outlay	-	-	68,012	-	-	-	-
Parks and Recreation	- Current Expenditures	274,927	153,000	1,332,447	15,000	82,557	271,938	201,043
	- Capital Outlay	9,420	-	4,837,168	-	-	159,453	-
	Total Culture and Recreation	354,759	319,100	9,868,534	15,000	344,422	949,874	443,322
Conservation of Natural Resources	- Current Expenditures	1,045,163	1,223,596	1,664,438	2,312,771	1,179,238	888,964	2,739,930
	- Capital Outlay	-	-	-	40,342	-	-	-
	Total Conservation of Natural Resources	1,045,163	1,223,596	1,664,438	2,353,113	1,179,238	888,964	2,739,930
Housing and Economic Development	- Current Expenditures	30,253	687,926	2,232	37,500	79,545	826,642	161,629
	- Capital Outlay	-	-	-	-	-	138,224	-
	Total Housing and Economic Development	30,253	687,926	2,232	37,500	79,545	964,866	161,629
All Other	- Current Expenditures	-	1,339,190	-	-	12,000	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	1,339,190	-	-	12,000	-	-
Debt Service	- Principal Paid on Bonds	-	335,000	2,950,000	-	-	3,000,000	975,000
	- Other Long-Term Debt	155,691	19,043	242,841	-	81,889	180,000	144,232
	- Interest and Fiscal Charges	16,099	581,044	949,815	-	10,167	1,413,676	525,925
	Total Current Expenditures	24,466,298	40,763,051	76,360,233	38,376,918	14,983,398	40,327,431	43,701,417
	Total Capital Outlay	7,102,978	6,878,562	14,654,107	6,624,505	3,372,342	5,518,675	8,338,656
	Total Debt Service	171,790	935,087	4,142,656	-	92,056	4,593,676	1,645,157
	Total Expenditures	\$31,741,066	\$48,576,700	\$95,156,996	\$45,001,423	\$18,447,796	\$50,439,782	\$53,685,230
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	1,256,247	-	-	-	1,196,018
	- Governmental Funds	154,370	210,399	6,803,919	374,611	-	371,075	159,316
	Total Expenditures and Other Financing Uses	\$31,895,436	\$48,787,099	\$103,217,162	\$45,376,034	\$18,447,796	\$50,810,857	\$55,040,564
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,192,457	\$10,716,245	\$18,455,884	\$17,073,766	\$3,051,658	\$19,063,566	\$5,417,605
Special Revenue Funds Unrestricted Fund Balance		10,860,060	6,584,891	10,629,641	20,559,256	9,914,786	11,401,610	6,934,400
Total		\$14,052,517	\$17,301,136	\$29,085,525	\$37,633,022	\$12,966,444	\$30,465,176	\$12,352,005
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		57.4%	42.4%	38.1%	98.1%	86.5%	75.5%	28.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2013 Population Estimates)	8,837	5,185	11,610	63,216	408,732	20,342	36,529
Net Taxable Tax Capacity	\$10,317,981	\$16,452,947	\$21,751,169	\$101,596,192	\$390,816,300	\$22,123,628	\$46,897,868
2012 Tax Levy (Payable 2013)	5,309,563	6,345,919	7,907,015	34,593,199	113,168,550	10,610,553	24,543,174
REVENUES							
Taxes	\$5,263,425	\$8,109,711	\$8,096,271	\$35,764,319	\$144,252,343	\$10,553,964	\$24,769,285
Special Assessments	512,844	42,688	826,739	609,115	-	188,708	241,307
Licenses and Permits	21,796	71,629	23,564	1,048,897	1,259,113	78,157	419,804
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	7,175	451,155	203,486	81,060	7,457,663	1,474,842	28,555
Human Services	1,555,499	396,595	703,393	4,133,003	21,982,986	1,213,231	2,188,443
Disaster	110,682	278,156	28,390	234,996	1,140,213	34,091	12,197
All Other	122,573	3,019,676	102,135	742,505	10,169,075	219,121	382,268
Total Federal Grants	1,795,929	4,145,582	1,037,404	5,191,564	40,749,937	2,941,285	2,611,463
State Grants							
County Program Aid	662,147	256,842	236,466	1,555,257	12,723,542	601,780	1,079,484
Market Value Credits	135,961	-	144,740	106,052	95,361	124,340	189,273
Disparity Reduction Aid	48,795	3,157	43,251	14,087	1,876	151,770	6,728
Streets and Highways	3,699,768	4,910,784	3,202,848	6,300,823	25,224,111	1,875,695	7,209,143
Human Services	784,249	376,650	955,107	5,884,167	12,356,477	1,042,699	2,297,023
PERA Aid	21,917	17,931	17,411	76,910	333,927	30,670	47,124
Police Aid	50,066	93,497	65,146	262,393	551,328	158,642	201,470
All Other	678,038	1,457,574	386,809	1,265,162	11,998,684	697,717	1,595,954
Total State Grants	6,080,941	7,116,435	5,051,778	15,464,851	63,285,306	4,683,313	12,626,199
Local Unit Grants	72,437	15,000	197,965	716,689	8,790,636	64,059	287,168
Total Intergovernmental Revenues	\$7,949,307	\$11,277,017	\$6,287,147	\$21,373,104	\$112,825,879	\$7,688,657	\$15,524,830
Charges for Services	3,067,212	1,146,729	428,514	6,663,038	38,544,927	2,960,018	5,964,573
Fines and Forfeits	3,261	37,823	8,006	58,800	113,171	1,675	108,384
Interest Earnings	(410,768)	(417,101)	(13,985)	11,981	(2,940,072)	76,720	(696,326)
All Other Revenues	1,551,708	1,172,162	762,881	3,350,729	7,957,589	687,678	1,239,224
Total Revenues	\$17,958,785	\$21,440,658	\$16,419,137	\$68,879,983	\$302,012,950	\$22,235,577	\$47,571,081
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	33,189,102	-	-	-
Other Long-Term Debt	-	-	94,032	-	-	-	95,624
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	94,032	33,189,102	-	-	95,624
Other Sources	-	-	85,241	-	187,815	33,979	16,028
Transfers From - Enterprise Funds	-	-	-	40,350	4,209,211	-	-
- Governmental Funds	298,652	1,373,397	625,000	9,341,190	4,186,314	-	696,361
Total Revenues and Other Financing Sources	\$18,257,437	\$22,814,055	\$17,223,410	\$111,450,625	\$310,596,290	\$22,269,556	\$48,379,094

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,390,965	\$3,818,485	\$2,414,760	\$12,208,735	\$56,334,053	\$3,636,414	\$6,557,896
	- Capital Outlay	31,368	381,049	95,146	382,325	1,727,246	753,265	447,132
	Total General Government	2,422,333	4,199,534	2,509,906	12,591,060	58,061,299	4,389,679	7,005,028
Public Safety	- Sheriff	2,302,444	1,932,432	1,040,123	6,424,784	18,653,513	3,716,471	4,257,201
	- Corrections	198,426	625,338	1,041,829	5,838,287	16,569,393	560,914	3,954,336
	- All Other	161,822	558,917	185,470	657,971	1,961,824	215,260	221,891
	- Capital Outlay	42,884	610,613	-	957,440	-	-	686,712
	Total Public Safety	2,705,576	3,727,300	2,267,422	13,878,482	37,184,730	4,492,645	9,120,140
Streets and Highways	- Administration	254,984	331,472	292,900	946,466	645,912	488,986	542,430
	- Maintenance	2,390,758	3,629,963	2,915,376	5,603,838	6,147,294	2,754,120	6,109,294
	- Construction	2,638,407	3,233,356	1,847,076	5,028,125	44,008,627	2,751,494	3,878,721
	- Other Capital Outlay	176,808	-	-	-	-	-	208,252
	Total Streets and Highways	5,460,957	7,194,791	5,055,352	11,578,429	50,801,833	5,994,600	10,738,697
Sanitation	- Current Expenditures	836,573	386,138	224,461	-	7,398,443	1,860,806	-
	- Capital Outlay	-	93,389	-	-	-	-	-
	Total Sanitation	836,573	479,527	224,461	-	7,398,443	1,860,806	-
Human Services	- Income Maintenance	1,552,479	473,695	1,183,573	5,459,803	23,475,290	1,917,354	2,915,293
	- Social Services	2,434,929	1,562,150	3,575,316	13,861,984	46,718,429	2,871,110	5,343,514
	- All Other	-	19,215	-	-	-	8,865	-
	- Capital Outlay	10,682	1,630	-	31,068	-	-	22,996
	Total Human Services	3,998,090	2,056,690	4,758,889	19,352,855	70,193,719	4,797,329	8,281,803
Health	- Current Expenditures	2,141,931	312,572	220,432	1,429,224	8,162,589	900,394	4,874,801
	- Capital Outlay	36,963	-	-	-	-	-	70,029
	Total Health	2,178,894	312,572	220,432	1,429,224	8,162,589	900,394	4,944,830
Culture and Recreation								
Libraries	- Current Expenditures	84,664	130,561	56,967	529,002	12,055,755	118,381	668,309
	- Capital Outlay	-	-	-	-	-	-	100,126
Parks and Recreation	- Current Expenditures	270,247	850,959	121,348	138,683	9,395,106	26,500	621,257
	- Capital Outlay	21,111	7,721,549	-	-	-	-	516,136
	Total Culture and Recreation	376,022	8,703,069	178,315	667,685	21,450,861	144,881	1,905,828
Conservation of Natural Resources	- Current Expenditures	1,136,633	1,024,430	675,892	1,897,142	5,157,364	276,080	718,975
	- Capital Outlay	-	5,620	-	91,538	-	-	9,873
	Total Conservation of Natural Resources	1,136,633	1,030,050	675,892	1,988,680	5,157,364	276,080	728,848
Housing and Economic Development	- Current Expenditures	2,600	1,596,807	-	-	22,057,911	-	51,931
	- Capital Outlay	-	161,466	-	-	47,762	-	-
	Total Housing and Economic Development	2,600	1,758,273	-	-	22,105,673	-	51,931
All Other	- Current Expenditures	-	111,300	42,040	-	-	-	-
	- Capital Outlay	-	394,478	-	-	-	-	-
	Total All Other	-	505,778	42,040	-	-	-	-
Debt Service	- Principal Paid on Bonds	25,000	625,000	160,000	7,228,110	5,855,000	495,000	2,080,000
	- Other Long-Term Debt	-	-	225,576	87,450	-	42,565	151,861
	- Interest and Fiscal Charges	7,109	458,618	45,284	1,050,752	2,023,009	113,557	1,067,631
	Total Current Expenditures	16,159,455	17,364,434	13,990,487	54,995,919	234,732,876	19,351,655	36,837,128
	Total Capital Outlay	2,958,223	12,603,150	1,942,222	6,490,496	45,783,635	3,504,759	5,939,977
	Total Debt Service	32,109	1,083,618	430,860	8,366,312	7,878,009	651,122	3,299,492
	Total Expenditures	\$19,149,787	\$31,051,202	\$16,363,569	\$69,852,727	\$288,394,520	\$23,507,536	\$46,076,597
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	33,061,540	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	100,335	39,227	290,350	8,967,110	-	-
	- Governmental Funds	298,652	1,373,397	625,000	9,341,190	4,186,314	-	696,361
	Total Expenditures and Other Financing Uses	\$19,448,439	\$32,524,934	\$17,027,796	\$112,545,807	\$301,547,944	\$23,507,536	\$46,772,958
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,207,236	\$8,457,604	\$5,887,403	\$13,030,417	\$56,956,330	\$7,446,030	\$10,385,837
Special Revenue Funds Unrestricted Fund Balance		5,583,141	2,214,929	1,050,425	17,731,953	194,647,367	7,075,142	13,438,075
Total		\$7,790,377	\$10,672,533	\$6,937,828	\$30,762,370	\$251,603,697	\$14,521,172	\$23,823,912
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.2%	61.5%	49.6%	55.9%	107.2%	75.0%	64.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2013 Population Estimates)	14,192	20,827	30,917	46,447	5,990	1,195,058	18,814
Net Taxable Tax Capacity	\$22,999,819	\$25,779,593	\$32,361,643	\$58,891,360	\$9,829,711	\$1,369,968,760	\$15,846,224
2012 Tax Levy (Payable 2013)	9,165,107	8,321,409	19,411,678	26,907,141	5,306,045	607,142,076	10,338,052
REVENUES							
Taxes	\$9,111,927	\$8,241,744	\$20,187,009	\$27,195,922	\$5,572,474	\$747,106,552	\$10,273,209
Special Assessments	2,130,230	-	2,283,803	6,344	184,930	-	-
Licenses and Permits	2,155	73,302	121,255	315,224	9,305	7,041,106	85,850
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	317,211	33,554	614,523	405,241	-	12,477,610	1,598,612
Human Services	-	1,139,583	1,791,685	2,392,813	553,119	117,922,180	1,179,699
Disaster	41,305	276,485	162,922	124,402	205,037	3,090,945	960,713
All Other	-	268,540	386,530	398,196	55,718	34,717,889	324,519
Total Federal Grants	358,516	1,718,162	2,955,660	3,320,652	813,874	168,208,624	4,063,543
State Grants							
County Program Aid	344,793	659,829	1,164,520	1,358,998	234,617	25,484,658	725,016
Market Value Credits	123,137	197,654	205,111	276,351	83,227	68,659	183,780
Disparity Reduction Aid	96,699	113,734	46,061	29,143	6,128	309,143	135,771
Streets and Highways	6,004,166	6,972,909	8,027,553	8,612,271	3,819,658	42,005,107	7,656,776
Human Services	33,261	830,077	2,050,007	2,521,240	400,909	52,618,662	1,317,007
PERA Aid	13,448	26,020	44,126	61,078	12,568	2,782,633	24,006
Police Aid	65,146	127,878	158,039	280,489	43,431	2,475,546	88,671
All Other	271,876	1,151,761	792,758	1,717,234	308,054	42,353,218	1,089,131
Total State Grants	6,952,526	10,079,862	12,488,175	14,856,804	4,908,592	168,097,626	11,220,158
Local Unit Grants	28,784	3,191	273,585	456,016	197,968	70,143,897	350,324
Total Intergovernmental Revenues	\$7,339,826	\$11,801,215	\$15,717,420	\$18,633,472	\$5,920,434	\$406,450,147	\$15,634,025
Charges for Services	1,351,320	2,552,202	3,651,912	3,789,056	1,283,760	140,376,730	2,501,357
Fines and Forfeits	38,750	7,721	29,756	16,573	6,665	1,873,560	23,675
Interest Earnings	60,218	25,572	111,029	223,752	9,596	(1,991,204)	56,297
All Other Revenues	249,110	628,444	1,382,154	1,938,123	295,616	17,887,085	749,950
Total Revenues	\$20,283,536	\$23,330,200	\$43,484,338	\$52,118,466	\$13,282,780	\$1,318,743,976	\$29,324,363
Other Financing Sources							
Borrowing							
Bonds Issued	485,000	-	6,839,052	-	-	138,622,852	-
Other Long-Term Debt	23,875	8,631	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	508,875	8,631	6,839,052	-	-	138,622,852	-
Other Sources	-	-	3,578	10,346	-	791,350	4,092
Transfers From - Enterprise Funds	-	-	-	-	-	1,000,000	-
- Governmental Funds	548,486	-	-	776,147	405,754	67,720,202	4,698
Total Revenues and Other Financing Sources	\$21,340,897	\$23,338,831	\$50,326,968	\$52,904,959	\$13,688,534	\$1,526,878,380	\$29,333,153

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,511,415	\$3,912,955	\$5,896,190	\$10,180,231	\$2,300,346	\$223,783,219	\$3,787,517
	- Capital Outlay	-	-	52,577	-	-	7,692,184	-
	Total General Government	2,511,415	3,912,955	5,948,767	10,180,231	2,300,346	231,475,403	3,787,517
Public Safety	- Sheriff	1,492,644	2,368,932	2,490,463	6,084,386	1,250,262	90,695,217	1,634,936
	- Corrections	1,805,425	1,269,550	3,664,080	5,324,553	112,490	102,653,126	1,454,638
	- All Other	232,684	178,356	348,262	603,931	159,290	18,631,554	389,590
	- Capital Outlay	-	-	141,436	-	-	15,541,501	-
	Total Public Safety	3,530,753	3,816,838	6,644,241	12,012,870	1,522,042	227,521,398	3,479,164
Streets and Highways	- Administration	181,000	374,949	346,050	432,835	317,713	6,239,405	265,902
	- Maintenance	2,985,305	2,483,766	4,752,376	4,156,707	2,555,362	37,696,790	5,397,158
	- Construction	4,936,320	5,972,550	9,086,603	12,573,693	3,376,256	34,860,249	7,046,159
	- Other Capital Outlay	-	280,562	570,250	-	-	5,511,104	-
	Total Streets and Highways	8,102,625	9,111,827	14,755,279	17,163,235	6,249,331	84,307,548	12,709,219
Sanitation	- Current Expenditures	253,620	589,219	389,793	706,612	564,912	-	813,830
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	253,620	589,219	389,793	706,612	564,912	-	813,830
Human Services	- Income Maintenance	-	1,841,295	2,479,215	3,887,925	722,180	171,096,760	1,596,218
	- Social Services	1,968,696	2,258,604	6,687,599	6,774,624	1,481,248	283,938,267	2,791,740
	- All Other	-	-	-	-	-	-	-
	- Capital Outlay	-	-	-	-	-	3,777,444	-
	Total Human Services	1,968,696	4,099,899	9,166,814	10,662,549	2,203,428	458,812,471	4,387,958
Health	- Current Expenditures	-	1,540,964	1,528,073	2,421,166	102,811	103,000,520	1,692,321
	- Capital Outlay	-	-	-	-	-	525,431	-
	Total Health	-	1,540,964	1,528,073	2,421,166	102,811	103,525,951	1,692,321
Culture and Recreation								
Libraries	- Current Expenditures	177,528	240,083	262,000	436,452	62,057	66,018,941	130,490
	- Capital Outlay	-	-	-	-	-	17,022,272	-
Parks and Recreation	- Current Expenditures	155,650	113,663	196,280	442,743	41,540	2,418,251	195,191
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	333,178	353,746	458,280	879,195	103,597	85,459,464	325,681
Conservation of Natural Resources	- Current Expenditures	2,419,667	574,624	3,932,347	670,222	498,046	-	297,808
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	2,419,667	574,624	3,932,347	670,222	498,046	-	297,808
Housing and Economic Development	- Current Expenditures	62,074	53,869	397,409	206,740	42,500	67,176,708	33,230
	- Capital Outlay	-	-	-	-	-	15,082,541	-
	Total Housing and Economic Development	62,074	53,869	397,409	206,740	42,500	82,259,249	33,230
All Other	- Current Expenditures	172,827	72,819	-	-	-	7,285,547	568,811
	- Capital Outlay	-	126,190	-	-	-	-	-
	Total All Other	172,827	199,009	-	-	-	7,285,547	568,811
Debt Service	- Principal Paid on Bonds	1,135,000	185,000	1,710,000	2,287,600	270,000	93,558,024	485,000
	- Other Long-Term Debt	18,456	45,312	412,159	15,000	-	3,401,079	-
	- Interest and Fiscal Charges	459,067	68,372	803,677	204,498	160,553	46,559,602	600,624
	Total Current Expenditures	14,418,535	17,873,648	33,370,137	42,329,127	10,210,757	1,180,634,305	21,049,380
	Total Capital Outlay	4,936,320	6,379,302	9,850,866	12,573,693	3,376,256	100,012,726	7,046,159
	Total Debt Service	1,612,523	298,684	2,925,836	2,507,098	430,553	143,518,705	1,085,624
	Total Expenditures	\$20,967,378	\$24,551,634	\$46,146,839	\$57,409,918	\$14,017,566	\$1,424,165,736	\$29,181,163
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To							
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	548,486	-	-	776,147	405,754	67,720,202	4,698
	Total Expenditures and Other Financing Uses	\$21,515,864	\$24,551,634	\$46,146,839	\$58,186,065	\$14,423,320	\$1,491,885,938	\$29,185,861
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$3,293,796	\$1,390,322	\$11,559,637	\$17,676,610	\$1,333,892	\$173,458,289	\$4,114,594
	Special Revenue Funds Unrestricted Fund Balance	-1,425,749	4,040,035	8,749,886	9,905,969	3,481,981	173,150,307	8,055,735
	Total	\$1,868,047	\$5,430,357	\$20,309,523	\$27,582,579	\$4,815,873	\$346,608,596	\$12,170,329
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		13.0%	30.4%	60.9%	65.2%	47.2%	29.4%	57.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2013 Population Estimates)	20,585	38,231	45,542	10,265	16,009	42,351	4,498
Net Taxable Tax Capacity	\$32,836,337	\$25,543,106	\$60,459,460	\$25,268,249	\$10,224,592	\$48,211,966	\$9,643,632
2012 Tax Levy (Payable 2013)	11,850,264	15,435,950	30,411,753	9,148,758	10,535,040	28,655,201	3,111,290
REVENUES							
Taxes	\$12,023,379	\$16,014,529	\$32,003,157	\$10,132,962	\$10,700,167	\$28,693,323	\$3,148,507
Special Assessments	2,491,506	38,002	1,236,814	1,213,927	83,490	2,839,959	64,893
Licenses and Permits	139,180	368,483	79,075	11,714	81,090	490,820	8,235
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	99,165	429,288	1,608,222	234,400	408,810	829,778	878,545
Human Services	1,954,038	2,557,159	3,187,139	629,954	1,588,360	3,214,300	455,171
Disaster	255,945	191,370	133,386	37,100	17,314	33,728	118,773
All Other	207,253	424,957	1,526,172	59,753	232,304	618,022	330,297
Total Federal Grants	2,516,401	3,602,774	6,454,919	961,207	2,246,788	4,695,828	1,782,786
State Grants							
County Program Aid	552,857	1,593,057	1,425,696	147,971	809,093	1,482,799	90,731
Market Value Credits	77,109	220,123	108,693	168,307	212,994	221,571	63,283
Disparity Reduction Aid	-	41,541	162,204	51,420	4,272	20,103	4,458
Streets and Highways	4,195,531	5,024,507	13,238,601	5,036,319	1,418,065	5,897,528	3,880,491
Human Services	1,351,625	3,746,684	3,312,336	720,189	1,115,337	3,857,925	258,197
PERA Aid	32,153	37,531	82,819	18,535	21,549	73,608	13,027
Police Aid	124,260	144,769	470,499	94,100	93,830	237,662	36,192
All Other	1,684,770	931,518	5,648,178	497,836	732,927	1,633,158	631,314
Total State Grants	8,018,305	11,739,730	24,449,026	6,734,677	4,408,067	13,424,354	4,977,693
Local Unit Grants	-	104,685	1,691,836	595,741	5,000	655,490	141,000
Total Intergovernmental Revenues	\$10,534,706	\$15,447,189	\$32,595,781	\$8,291,625	\$6,659,855	\$18,775,672	\$6,901,479
Charges for Services	2,476,261	2,827,412	6,141,391	1,384,292	3,641,333	12,225,986	949,329
Fines and Forfeits	30,381	69,898	67,939	24,347	4,315	100,868	3,730
Interest Earnings	123,760	(202,102)	333,609	368,351	35,412	(1,135,945)	(135,872)
All Other Revenues	2,511,442	1,034,823	6,333,870	893,763	1,829,955	2,430,393	912,584
Total Revenues	\$30,330,615	\$35,598,234	\$78,791,636	\$22,320,981	\$23,035,617	\$64,421,076	\$11,852,885
Other Financing Sources							
Borrowing							
Bonds Issued	3,631,372	-	-	15,125,630	-	-	-
Other Long-Term Debt	-	89,114	-	-	43,473	219,893	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	3,631,372	89,114	-	15,125,630	43,473	219,893	-
Other Sources	-	28,901	-	-	5,840	15,090	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	530,749	28,805	2,987,336	135,533	32,000	680,054	3,688
Total Revenues and Other Financing Sources	\$34,492,736	\$35,745,054	\$81,778,972	\$37,582,144	\$23,116,930	\$65,336,113	\$11,856,573

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$2,966,705	\$6,259,347	\$13,142,686	\$3,306,916	\$3,407,183	\$9,036,945	\$2,118,694
	- Capital Outlay	1,355,841	145,826	479,852	426,933	163,421	112,799	156,765
	Total General Government	4,322,546	6,405,173	13,622,538	3,733,849	3,570,604	9,149,744	2,275,459
Public Safety	- Sheriff	2,157,791	5,993,561	6,150,651	1,393,773	1,751,287	5,861,362	846,071
	- Corrections	2,262,896	1,046,527	4,370,276	919,863	2,908,455	6,689,267	240,093
	- All Other	223,813	454,217	1,064,645	163,356	97,590	544,000	98,367
	- Capital Outlay	1,031,642	282,931	221,058	149,271	233,787	136,297	114,733
	Total Public Safety	5,676,142	7,777,236	11,806,630	2,626,263	4,991,119	13,230,926	1,299,264
Streets and Highways	- Administration	368,703	338,762	536,360	316,290	175,469	736,486	405,244
	- Maintenance	4,291,195	2,339,994	11,163,721	1,967,411	1,949,452	3,785,221	2,370,680
	- Construction	2,716,250	4,961,832	14,699,659	4,848,821	1,128,293	6,766,741	3,090,783
	- Other Capital Outlay	32,859	72,769	-	10,022,012	229,849	-	266,382
	Total Streets and Highways	7,409,007	7,713,357	26,399,740	17,154,534	3,483,063	11,288,448	6,133,089
Sanitation	- Current Expenditures	2,439,722	-	1,840,383	224,385	77,748	4,324,492	75,251
	- Capital Outlay	-	-	22,877	-	-	108,124	-
	Total Sanitation	2,439,722	-	1,863,260	224,385	77,748	4,432,616	75,251
Human Services	- Income Maintenance	1,746,993	3,252,298	6,620,964	1,091,448	1,881,734	4,079,547	461,659
	- Social Services	4,944,188	7,865,426	12,700,833	2,668,869	3,354,996	10,059,755	1,247,021
	- All Other	960,650	-	-	-	-	29,605	25,217
	- Capital Outlay	-	167,931	182,820	-	-	-	-
	Total Human Services	7,651,831	11,285,655	19,504,617	3,760,317	5,236,730	14,168,907	1,733,897
Health	- Current Expenditures	-	1,389,733	1,876,048	232,188	2,594,133	2,619,805	38,684
	- Capital Outlay	-	11,705	-	-	-	-	-
	Total Health	-	1,401,438	1,876,048	232,188	2,594,133	2,619,805	38,684
Culture and Recreation								
Libraries	- Current Expenditures	190,693	387,570	-	376,995	162,209	540,858	60,000
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	229,516	177,550	1,457,253	199,226	-	576,645	151,022
	- Capital Outlay	12,605	9,261	-	57,452	-	-	-
	Total Culture and Recreation	432,814	574,381	1,457,253	633,673	162,209	1,117,503	211,022
Conservation of Natural Resources	- Current Expenditures	1,453,279	257,548	3,059,570	1,697,085	60,491	1,113,393	389,049
	- Capital Outlay	-	-	100,575	-	-	-	-
	Total Conservation of Natural Resources	1,453,279	257,548	3,160,145	1,697,085	60,491	1,113,393	389,049
Housing and Economic Development	- Current Expenditures	-	35,439	1,207,064	33,465	2,353	32,801	421,018
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	35,439	1,207,064	33,465	2,353	32,801	421,018
All Other	- Current Expenditures	-	1,151,226	-	-	1,324,538	-	-
	- Capital Outlay	-	92,511	-	-	145,982	-	-
	Total All Other	-	1,243,737	-	-	1,470,520	-	-
Debt Service	- Principal Paid on Bonds	375,000	900,000	1,055,000	905,000	3,440,000	3,955,000	-
	- Other Long-Term Debt	212,857	7,798	111,026	25,357	68,808	3,741,441	-
	- Interest and Fiscal Charges	470,149	306,676	556,855	341,080	457,538	1,972,805	407
	Total Current Expenditures	24,236,144	30,949,198	65,190,454	14,591,270	19,747,638	50,030,182	8,948,070
	Total Capital Outlay	5,149,197	5,744,766	15,706,841	15,504,489	1,901,332	7,123,961	3,628,663
	Total Debt Service	1,058,006	1,214,474	1,722,881	1,271,437	3,966,346	9,669,246	407
	Total Expenditures	\$30,443,347	\$37,908,438	\$82,620,176	\$31,367,196	\$25,615,316	\$66,823,389	\$12,577,140
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	3,100,000	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	530,749	28,805	2,987,336	135,533	32,000	680,054	3,688
	Total Expenditures and Other Financing Uses	\$30,974,096	\$41,037,243	\$85,607,512	\$31,502,729	\$25,647,316	\$67,503,443	\$12,580,828
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$8,965,293	\$1,923,857	\$5,691,932	\$6,094,751	\$2,129,001	\$10,925,112	\$3,249,845
Special Revenue Funds Unrestricted Fund Balance		8,464,264	5,136,004	23,906,466	4,307,538	5,025,015	19,591,386	894,604
	Total	\$17,429,557	\$7,059,861	\$29,598,398	\$10,402,289	\$7,154,016	\$30,516,498	\$4,144,449
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		71.9%	22.8%	45.4%	71.3%	36.2%	61.0%	46.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<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 (2013 Population Estimates)	13,217	7,041	10,777	3,932	27,834	5,830	25,648
Net Taxable Tax Capacity	\$10,144,065	\$13,203,979	\$17,539,623	\$4,829,305	\$31,762,929	\$11,609,187	\$32,776,640
2012 Tax Levy (Payable 2013)	3,879,737	4,831,274	7,688,163	2,438,509	14,683,855	4,531,421	12,139,123
REVENUES							
Taxes	\$3,972,893	\$5,174,478	\$9,206,210	\$2,999,641	\$15,100,514	\$5,215,988	\$12,117,880
Special Assessments	571,282	379,238	-	561,439	279,578	707,771	679,959
Licenses and Permits	12,342	21,380	20,825	46,812	349,961	31,000	43,388
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	-	11,837	170,401	7,570	46,653	130,374	2,322,961
Human Services	1,507,970	435,662	731,504	448,208	1,068,822	-	-
Disaster	170,701	21,727	194,623	127,836	76,272	116,623	212,372
All Other	387,680	44,219	3,616,171	48,225	258,455	195,128	823
Total Federal Grants	2,066,351	513,445	4,712,699	631,839	1,450,202	442,125	2,536,156
State Grants							
County Program Aid	592,292	207,673	335,205	225,789	815,799	79,291	782,237
Market Value Credits	54,956	132,889	3,306	28,773	150,901	99,216	157,758
Disparity Reduction Aid	151,522	51,195	155,178	10,126	79,446	31,136	26,855
Streets and Highways	1,546,858	4,614,068	3,362,375	2,607,463	6,068,056	3,845,580	6,641,554
Human Services	687,868	688,858	2,894,719	245,140	1,940,050	-	57,477
PERA Aid	28,068	12,442	32,037	12,302	28,707	9,428	40,500
Police Aid	65,146	62,130	119,434	34,986	130,292	43,431	100,132
All Other	3,427,901	451,464	2,752,354	2,390,299	653,118	269,446	825,247
Total State Grants	6,554,611	6,220,719	9,654,608	5,554,878	9,866,369	4,377,528	8,631,760
Local Unit Grants	300,927	296,210	11,000	77,139	-	122,200	479,211
Total Intergovernmental Revenues	\$8,921,889	\$7,030,374	\$14,378,307	\$6,263,856	\$11,316,571	\$4,941,853	\$11,647,127
Charges for Services	1,093,018	824,565	999,741	361,300	2,953,946	601,330	1,552,020
Fines and Forfeits	-	5,965	3,639	31,461	13,465	-	375
Interest Earnings	114,393	38,866	(246,733)	15,948	63,530	(901)	(65,669)
All Other Revenues	4,415,756	480,937	876,296	358,578	1,646,871	560,673	916,334
Total Revenues	\$19,101,573	\$13,955,803	\$25,238,285	\$10,639,035	\$31,724,436	\$12,057,714	\$26,891,414
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	-	130,331	-	-	-	168,931	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	130,331	-	-	-	168,931	-
Other Sources							
Transfers From - Enterprise Funds	-	-	5,000	-	-	-	-
- Governmental Funds	2,423,411	31,145	98,121	15,000	17,086	-	-
Total Revenues and Other Financing Sources	\$21,524,984	\$14,117,279	\$25,341,406	\$10,654,035	\$31,741,522	\$12,226,645	\$26,916,980

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		KOOCHICING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,087,389	\$1,748,315	\$4,205,536	\$2,023,088	\$4,634,786	\$2,082,624	\$3,312,125
	- Capital Outlay	56,100	-	-	94,447	33,137	-	-
	Total General Government	3,143,489	1,748,315	4,205,536	2,117,535	4,667,923	2,082,624	3,312,125
Public Safety	- Sheriff	2,052,047	1,192,811	2,083,772	1,020,561	2,015,239	1,668,438	4,734,089
	- Corrections	238,947	107,287	1,349,570	61,518	1,610,098	64,727	395,361
	- All Other	137,707	196,295	1,090,456	183,902	276,945	204,455	191,164
	- Capital Outlay	79,346	-	-	231,142	658,418	-	-
	Total Public Safety	2,508,047	1,496,393	4,523,798	1,497,123	4,560,700	1,937,620	5,320,614
Streets and Highways	- Administration	454,067	179,173	642,808	157,219	456,109	386,131	302,081
	- Maintenance	1,730,105	2,753,642	3,372,890	1,706,135	3,254,357	1,302,911	3,522,562
	- Construction	1,121,852	3,116,402	843,575	755,314	6,036,297	6,603,652	6,576,009
	- Other Capital Outlay	423,102	-	-	325,908	489,118	996,161	-
	Total Streets and Highways	3,729,126	6,049,217	4,859,273	2,944,576	10,235,881	9,288,855	10,400,652
Sanitation	- Current Expenditures	1,214,604	204,211	248,662	663,884	342,245	237,465	579,667
	- Capital Outlay	71,542	-	-	-	-	-	-
	Total Sanitation	1,286,146	204,211	248,662	663,884	342,245	237,465	579,667
Human Services	- Income Maintenance	1,525,821	690,453	853,870	491,429	1,749,948	-	2,619,258
	- Social Services	2,781,636	1,805,132	2,303,121	984,172	5,014,158	-	-
	- All Other	-	-	-	2,665	321,589	914,331	-
	- Capital Outlay	19,906	-	-	-	-	-	-
	Total Human Services	4,327,363	2,495,585	3,156,991	1,478,266	7,085,695	914,331	2,619,258
Health	- Current Expenditures	862,888	75,804	2,572,789	90,181	2,021,199	35,376	224,454
	- Capital Outlay	19,906	-	-	-	1,678	-	-
	Total Health	882,794	75,804	2,572,789	90,181	2,022,877	35,376	224,454
Culture and Recreation								
Libraries	- Current Expenditures	68,118	75,697	157,300	33,118	345,438	32,029	271,765
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	110,947	188,858	1,003,141	348,451	407,221	253,398	730,558
	- Capital Outlay	-	-	-	-	2,662	-	-
	Total Culture and Recreation	179,065	264,555	1,160,441	381,569	755,321	285,427	1,002,323
Conservation of Natural Resources	- Current Expenditures	2,186,834	969,982	735,250	67,497	414,240	739,413	952,929
	- Capital Outlay	43,655	-	31,729	-	-	-	-
	Total Conservation of Natural Resources	2,230,489	969,982	766,979	67,497	414,240	739,413	952,929
Housing and Economic Development	- Current Expenditures	1,007,878	374,417	230,734	132,374	257,659	59,393	50,155
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	1,007,878	374,417	230,734	132,374	257,659	59,393	50,155
All Other	- Current Expenditures	192,595	7,000	28,000	93,300	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	192,595	7,000	28,000	93,300	-	-	-
Debt Service	- Principal Paid on Bonds	-	-	885,336	-	2,000,000	195,000	720,000
	- Other Long-Term Debt	221,000	42,124	-	15,000	-	275,300	101,971
	- Interest and Fiscal Charges	30,550	7,018	124,745	-	510,097	103,842	309,989
	Total Current Expenditures	17,651,583	10,569,077	20,877,899	8,059,494	23,121,231	7,980,691	17,886,168
	Total Capital Outlay	1,835,409	3,116,402	875,304	1,406,811	7,221,310	7,599,813	6,576,009
	Total Debt Service	251,550	49,142	1,010,081	15,000	2,510,097	574,142	1,131,960
	Total Expenditures	\$19,738,542	\$13,734,621	\$22,763,284	\$9,481,305	\$32,852,638	\$16,154,646	\$25,594,137
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	-	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	-
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	2,423,411	-	98,121	15,000	17,086	-	-
	Total Expenditures and Other Financing Uses	\$22,161,953	\$13,734,621	\$22,861,405	\$9,496,305	\$32,869,724	\$16,154,646	\$25,594,137
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$5,471,728	\$1,544,790	\$11,038,131	\$4,575,806	\$5,063,959	\$3,711,602	\$9,076,031
	Special Revenue Funds Unrestricted Fund Balance	9,992,866	5,152,230	6,362,064	4,243,659	6,957,641	1,761,188	3,647,534
	Total	\$15,464,594	\$6,697,020	\$17,400,195	\$8,819,465	\$12,021,600	\$5,472,790	\$12,723,565
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		87.6%	63.4%	83.3%	109.4%	52.0%	68.6%	71.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2013 Population Estimates)	5,534	9,424	20,429	36,095	23,109	25,817	32,877
Net Taxable Tax Capacity	\$4,519,610	\$15,967,613	\$33,758,152	\$30,652,603	\$24,895,529	\$16,800,419	\$26,839,316
2012 Tax Levy (Payable 2013)	4,001,229	5,247,314	11,409,070	18,232,939	12,485,723	14,702,178	16,192,832
REVENUES							
Taxes	\$3,973,881	\$5,216,766	\$11,908,829	\$18,232,816	\$12,651,450	\$15,020,130	\$16,258,469
Special Assessments	205,563	469,320	2,439,922	358,644	189,632	35,085	303
Licenses and Permits	10,973	17,060	66,431	83,860	81,752	238,058	304,439
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	126,818	288,508	253,825	754,199	180,683	14,812	930,252
Human Services	566,922	1,003,046	-	1,913,149	1,409,767	2,001,177	2,443,587
Disaster	35,878	56,279	36,351	78,308	-	123,253	90,049
All Other	113,879	390,400	332,025	304,091	244,249	246,493	384,353
Total Federal Grants	843,497	1,738,233	622,201	3,049,747	1,834,699	2,385,735	3,848,241
State Grants							
County Program Aid	527,381	306,656	543,876	1,407,081	778,394	1,138,396	1,314,718
Market Value Credits	68,049	150,386	165,317	227,310	172,343	163,733	403,195
Disparity Reduction Aid	63,937	4,384	35,712	60,750	15,253	24,711	29,096
Streets and Highways	2,902,169	3,105,463	6,439,181	5,958,627	3,339,411	5,102,676	7,538,371
Human Services	542,257	552,140	-	2,184,613	1,399,170	2,070,119	2,258,830
PERA Aid	10,235	17,785	36,967	36,150	24,144	30,786	48,267
Police Aid	76,004	91,664	79,623	162,262	141,753	167,691	137,530
All Other	1,365,356	940,023	658,892	658,066	768,966	1,361,215	680,397
Total State Grants	5,555,388	5,168,501	7,959,568	10,694,859	6,639,434	10,059,327	12,410,404
Local Unit Grants	287,920	674	-	4,503,852	157,280	297,183	555,929
Total Intergovernmental Revenues	\$6,686,805	\$6,907,408	\$8,581,769	\$18,248,458	\$8,631,413	\$12,742,245	\$16,814,574
Charges for Services	464,499	1,963,608	915,457	5,127,591	3,659,792	2,205,054	4,873,902
Fines and Forfeits	6,861	17,862	22,894	63,591	74,647	89,482	29,803
Interest Earnings	(71,480)	30,654	100,527	(419,009)	(94,848)	43,942	174,822
All Other Revenues	371,169	687,221	1,235,658	1,215,982	991,569	841,673	1,411,775
Total Revenues	\$11,648,271	\$15,309,899	\$25,271,487	\$42,911,933	\$26,185,407	\$31,215,669	\$39,868,087
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	-
Other Long-Term Debt	11,995	-	-	181,356	39,006	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	11,995	-	-	181,356	39,006	-	-
Other Sources							
Transfers From - Enterprise Funds	-	33,000	3,659	96,682	-	41,414	-
- Governmental Funds	1,776	32,527	-	342,573	1,111,649	3,869,931	-
Total Revenues and Other Financing Sources	\$11,662,042	\$15,375,426	\$25,275,146	\$43,532,544	\$27,336,062	\$35,127,014	\$39,868,087

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$2,052,837	\$2,367,707	\$4,100,431	\$5,380,203	\$4,453,319	\$5,585,229	\$5,909,382
	- Capital Outlay	-	39,872	240,528	-	96,753	233,107	-
	Total General Government	2,052,837	2,407,579	4,340,959	5,380,203	4,550,072	5,818,336	5,909,382
Public Safety	- Sheriff	2,235,107	1,925,653	2,081,479	3,487,577	4,450,522	3,221,438	2,887,254
	- Corrections	128,675	166,512	2,021,759	2,008,949	445,797	4,042,572	2,046,864
	- All Other	84,016	142,890	272,670	271,573	276,395	320,665	446,957
	- Capital Outlay	-	165,866	-	579,280	322,846	61,918	-
	Total Public Safety	2,447,798	2,400,921	4,375,908	6,347,379	5,495,560	7,646,593	5,381,075
Streets and Highways	- Administration	254,587	719,271	371,258	753,673	306,226	579,571	395,356
	- Maintenance	1,668,563	2,429,342	4,030,154	4,206,130	3,858,136	2,405,882	4,752,412
	- Construction	1,743,883	1,778,671	5,259,773	13,100,762	1,733,079	4,208,159	7,008,028
	- Other Capital Outlay	-	494,180	-	-	-	319,466	-
	Total Streets and Highways	3,667,033	5,421,464	9,661,185	18,060,565	5,897,441	7,513,078	12,155,796
Sanitation	- Current Expenditures	271,102	90,395	610,641	2,227,929	640,717	114,656	2,474,119
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	271,102	90,395	610,641	2,227,929	640,717	114,656	2,474,119
Human Services	- Income Maintenance	876,203	1,225,106	-	2,428,430	1,806,946	2,060,229	3,103,115
	- Social Services	1,492,189	1,989,965	-	6,508,444	4,651,160	6,138,924	5,378,406
	- All Other	242,846	30,423	3,031,624	662,373	-	-	-
	- Capital Outlay	-	13,587	-	-	-	-	-
	Total Human Services	2,611,238	3,259,081	3,031,624	9,599,247	6,458,106	8,199,153	8,481,521
Health	- Current Expenditures	235,718	35,000	-	2,131,457	1,546,596	720,687	2,367,928
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	235,718	35,000	-	2,131,457	1,546,596	720,687	2,367,928
Culture and Recreation								
Libraries	- Current Expenditures	35,581	86,000	656,627	187,513	210,000	252,920	445,878
	- Capital Outlay	-	5,369	-	-	-	-	-
Parks and Recreation	- Current Expenditures	147,208	263,770	134,791	701,214	211,007	80,230	223,739
	- Capital Outlay	-	-	-	-	-	-	-
	Total Culture and Recreation	182,789	355,139	791,418	888,727	421,007	333,150	669,617
Conservation of Natural Resources	- Current Expenditures	206,981	674,092	2,809,411	956,495	406,092	185,250	403,786
	- Capital Outlay	-	3,547	-	-	-	-	-
	Total Conservation of Natural Resources	206,981	677,639	2,809,411	956,495	406,092	185,250	403,786
Housing and Economic Development	- Current Expenditures	-	580,788	397,726	1,464	272,500	2,300	96,321
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	-	580,788	397,726	1,464	272,500	2,300	96,321
All Other	- Current Expenditures	-	-	924,780	-	-	-	-
	- Capital Outlay	115,131	-	-	-	-	-	-
	Total All Other	115,131	-	924,780	-	-	-	-
Debt Service	- Principal Paid on Bonds	220,000	-	204,701	-	5,600,000	2,780,000	805,000
	- Other Long-Term Debt	54,152	-	46,544	73,302	19,198	-	135,000
	- Interest and Fiscal Charges	48,882	-	110,411	17,062	244,905	419,813	287,218
	Total Current Expenditures	9,931,613	12,726,914	21,443,351	31,913,424	23,535,413	25,710,553	30,931,517
	Total Capital Outlay	1,859,014	2,501,092	5,500,301	13,680,042	2,294,155	4,822,650	7,008,028
	Total Debt Service	323,034	-	361,656	90,364	5,864,103	3,199,813	1,227,218
	Total Expenditures	\$12,113,661	\$15,228,006	\$27,305,308	\$45,683,830	\$31,693,671	\$33,733,016	\$39,166,763
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	1,776	32,527	-	342,573	1,111,649	3,869,931	-
	Total Expenditures and Other Financing Uses	\$12,115,437	\$15,260,533	\$27,305,308	\$46,026,403	\$32,805,320	\$37,602,947	\$39,166,763
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$3,855,333	\$2,606,785	\$6,794,748	\$18,165,139	\$6,684,246	\$5,184,497	\$7,722,876
Special Revenue Funds Unrestricted Fund Balance		225,577	6,169,741	1,031,981	9,472,465	8,623,428	6,165,579	10,642,697
	Total	\$4,080,910	\$8,776,526	\$7,826,729	\$27,637,604	\$15,307,674	\$11,350,076	\$18,365,573
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		41.1%	69.0%	36.5%	86.6%	65.0%	44.1%	59.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2013 Population Estimates)	39,356	8,536	33,002	21,593	6,634	149,189	57,588
Net Taxable Tax Capacity	\$35,136,516	\$20,929,379	\$30,730,934	\$30,507,927	\$11,343,467	\$139,884,964	\$78,579,870
2012 Tax Levy (Payable 2013)	17,042,758	5,761,559	16,086,126	10,871,684	4,504,535	81,911,029	32,614,045
REVENUES							
Taxes	\$18,398,749	\$6,682,853	\$16,248,081	\$11,499,409	\$4,495,144	\$82,273,090	\$32,659,139
Special Assessments	846,535	578,026	1,097,097	110,572	277,158	-	206,053
Licenses and Permits	149,261	51,075	71,273	138,105	16,522	1,931,308	415,418
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,063,149	1,293,212	1,232,679	-	108,829	792,143	848,082
Human Services	2,623,683	-	2,080,293	1,086,590	432,040	11,482,084	3,516,040
Disaster	42,407	124,012	121,127	49,881	73,373	141,484	166,034
All Other	876,645	880	281,162	310,421	212,080	2,108,946	602,450
Total Federal Grants	5,605,884	1,418,104	3,715,261	1,446,892	826,322	14,524,657	5,132,606
State Grants							
County Program Aid	1,623,966	127,122	1,091,535	554,550	149,708	5,199,545	1,635,042
Market Value Credits	160,801	141,671	138,871	165,954	93,651	246,322	471,269
Disparity Reduction Aid	189,196	25,685	11,666	70,988	15,681	15,535	13,255
Streets and Highways	8,289,453	3,858,982	3,464,178	6,056,802	3,334,959	5,270,167	13,263,145
Human Services	2,346,873	-	1,756,328	1,500,822	575,130	11,605,650	4,614,175
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	152,007	72,384	85,052	83,242	32,573	446,371	224,392
All Other	1,915,012	348,386	705,356	837,796	308,499	6,566,239	1,395,962
Total State Grants	14,717,540	4,585,839	7,287,262	9,298,996	4,523,384	29,527,556	21,682,186
Local Unit Grants	352,195	287,048	33,822	296,276	68,500	789,881	526,937
Total Intergovernmental Revenues	\$20,675,619	\$6,290,991	\$11,036,345	\$11,042,164	\$5,418,206	\$44,842,094	\$27,341,729
Charges for Services	11,695,462	529,143	1,883,532	2,550,485	922,969	14,326,023	4,993,263
Fines and Forfeits	48,517	4,500	31,841	18,950	270	19,514	87,930
Interest Earnings	(666,917)	46,896	(180,727)	32,305	7,468	(337,391)	169,894
All Other Revenues	2,662,983	621,146	788,519	1,536,833	294,414	2,163,305	3,490,707
Total Revenues	\$53,810,209	\$14,804,630	\$30,975,961	\$26,928,823	\$11,432,151	\$145,217,943	\$69,364,133
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	13,079,253	-	-	-	19,809,214
Other Long-Term Debt	281,512	-	1,544,921	121,969	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	281,512	-	14,624,174	121,969	-	-	19,809,214
Other Sources	479,529	25,088	-	25,170	-	152,645	-
Transfers From - Enterprise Funds	-	-	-	-	-	53,228	-
- Governmental Funds	3,130	131,699	114,696	190,332	414,000	615,259	1,579
Total Revenues and Other Financing Sources	\$54,574,380	\$14,961,417	\$45,714,831	\$27,266,294	\$11,846,151	\$146,039,075	\$89,174,926

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$5,282,307	\$2,111,202	\$7,605,826	\$4,461,633	\$1,899,349	\$20,289,327	\$11,353,195
	- Capital Outlay	878,069	-	343,780	840,364	-	-	4,917,667
	Total General Government	6,160,376	2,111,202	7,949,606	5,301,997	1,899,349	20,289,327	16,270,862
Public Safety	- Sheriff	3,516,516	2,055,536	2,380,170	1,916,404	888,624	13,318,401	5,447,769
	- Corrections	4,662,737	65,936	2,373,956	2,572,621	387,882	15,324,606	4,965,287
	- All Other	464,670	199,622	298,059	578,023	135,126	547,439	664,182
	- Capital Outlay	4,290,343	-	-	169,516	-	-	738,065
	Total Public Safety	12,934,266	2,321,094	5,052,185	5,236,564	1,411,632	29,190,446	11,815,303
Streets and Highways	- Administration	543,261	262,743	280,811	243,309	1,760,194	381,964	897,648
	- Maintenance	2,996,060	2,573,711	2,339,300	2,419,005	2,517,984	7,698,991	6,964,043
	- Construction	9,202,607	3,178,011	3,891,496	4,559,196	1,571,306	7,223,150	7,511,439
	- Other Capital Outlay	-	-	-	409,196	-	-	1,534,869
	Total Streets and Highways	12,741,928	6,014,465	6,511,607	7,630,706	4,471,254	16,682,335	16,907,999
Sanitation	- Current Expenditures	605,827	369,865	393,199	408,393	384,281	-	-
	- Capital Outlay	583,650	-	-	-	-	-	-
	Total Sanitation	1,189,477	369,865	393,199	408,393	384,281	-	-
Human Services	- Income Maintenance	3,608,363	-	2,702,214	1,981,447	768,531	11,469,760	4,544,265
	- Social Services	5,394,346	-	5,691,637	3,850,234	1,399,774	42,367,270	11,377,756
	- All Other	-	1,099,715	-	-	4,500	206,825	-
	- Capital Outlay	327,532	-	-	-	-	-	-
	Total Human Services	9,330,241	1,099,715	8,393,851	5,831,681	2,172,805	54,043,855	15,922,021
Health	- Current Expenditures	1,589,466	52,350	1,483,700	861,124	294,730	11,679,088	2,607,204
	- Capital Outlay	-	-	-	-	-	-	3,389
	Total Health	1,589,466	52,350	1,483,700	861,124	294,730	11,679,088	2,610,593
Culture and Recreation								
Libraries	- Current Expenditures	234,732	67,665	100,578	488,137	87,594	948,865	503,386
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	175,349	700,839	177,452	243,446	208,375	2,344,195	166,181
	- Capital Outlay	-	-	-	-	-	-	38,213
	Total Culture and Recreation	410,081	768,504	278,030	731,583	295,969	3,293,060	707,780
Conservation of Natural Resources	- Current Expenditures	611,444	796,764	806,997	511,100	273,472	962,309	1,001,334
	- Capital Outlay	278,509	-	-	-	-	-	-
	Total Conservation of Natural Resources	889,953	796,764	806,997	511,100	273,472	962,309	1,001,334
Housing and Economic Development	- Current Expenditures	296,303	224,722	136,996	567,247	170,717	1,101,670	29,354
	- Capital Outlay	-	-	-	-	-	-	218,869
	Total Housing and Economic Development	296,303	224,722	136,996	567,247	170,717	1,101,670	248,223
All Other	- Current Expenditures	7,660	-	-	-	75	241,320	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	7,660	-	-	-	75	241,320	-
Debt Service	- Principal Paid on Bonds	1,855,000	365,000	1,720,000	1,090,000	11,000	2,346,392	2,505,000
	- Other Long-Term Debt	65,835	169,173	202,171	-	1,532	-	183,465
	- Interest and Fiscal Charges	780,843	77,539	431,757	501,825	9,658	1,864,095	1,728,748
	Total Current Expenditures	29,989,041	10,580,670	26,770,895	21,102,123	9,802,978	130,260,260	50,521,604
	Total Capital Outlay	15,560,710	3,178,011	4,235,276	5,978,272	1,571,306	7,223,150	14,962,511
	Total Debt Service	2,701,678	611,712	2,353,928	1,591,825	22,190	4,210,487	4,417,213
	Total Expenditures	\$48,251,429	\$14,370,393	\$33,360,099	\$28,672,220	\$11,396,474	\$141,693,897	\$69,901,328
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	7,280,000	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	39,247	-	-	-	217,890	-
	- Governmental Funds	3,130	131,699	114,696	190,332	414,000	615,259	1,579
	Total Expenditures and Other Financing Uses	\$48,254,559	\$14,541,339	\$33,474,795	\$28,862,552	\$11,810,474	\$149,807,046	\$69,902,907
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$23,302,058	\$3,684,146	\$10,949,443	\$7,225,728	\$3,228,725	\$38,117,817	\$17,375,184
Special Revenue Funds Unrestricted Fund Balance		10,353,267	2,867,110	10,043,342	4,392,733	604,148	37,593,041	20,665,910
Total		\$33,655,325	\$6,551,256	\$20,992,785	\$11,618,461	\$3,832,873	\$75,710,858	\$38,041,094
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		112.2%	61.9%	78.4%	55.1%	39.1%	58.1%	75.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2013 Population Estimates)	14,121	29,125	9,306	31,569	10,929	525,146	4,071
Net Taxable Tax Capacity	\$9,848,192	\$23,322,634	\$13,500,568	\$35,129,663	\$16,438,503	\$443,648,462	\$4,264,328
2012 Tax Levy (Payable 2013)	7,202,941	14,074,436	4,348,945	19,583,544	8,123,663	231,889,531	2,148,353
REVENUES							
Taxes	\$7,357,436	\$14,356,936	\$4,979,848	\$19,742,715	\$8,119,698	\$297,006,997	\$2,112,008
Special Assessments	300,871	-	261,493	3,433,569	497,512	-	95,961
Licenses and Permits	16,054	100,945	12,438	115,125	61,626	2,153,560	1,340
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	17,878	1,843,929	269,506	694,382	-	18,549,172	-
Human Services	1,237,902	1,763,280	21,607	4,685,485	908,168	49,171,192	350,958
Disaster	87,928	28,126	13,349	470,975	66,981	1,567,692	33,319
All Other	103,280	318,496	75,913	475,019	151,729	15,662,892	41,876
Total Federal Grants	1,446,988	3,953,831	380,375	6,325,861	1,126,878	84,950,948	426,153
State Grants							
County Program Aid	614,925	1,297,284	471,158	1,119,689	392,646	12,936,831	321,577
Market Value Credits	86,717	244,063	107,331	255,004	127,697	6,736	57,921
Disparity Reduction Aid	94,082	1,057	69,076	76,590	22,508	262,056	69,567
Streets and Highways	2,981,716	7,272,569	4,126,634	10,982,171	3,818,774	17,205,647	2,885,924
Human Services	747,686	2,044,503	-	4,603,924	576,743	40,082,941	108,890
PERA Aid	16,384	36,545	14,804	48,975	17,671	764,285	8,965
Police Aid	50,669	217,843	86,861	155,626	50,669	1,220,029	50,669
All Other	448,834	1,634,879	413,641	1,320,214	453,332	25,927,474	292,794
Total State Grants	5,041,013	12,748,743	5,289,505	18,562,193	5,460,040	98,405,999	3,796,307
Local Unit Grants	905,367	-	69,895	1,651,363	586,118	14,844,258	475,320
Total Intergovernmental Revenues	\$7,393,368	\$16,702,574	\$5,739,775	\$26,539,417	\$7,173,036	\$198,201,205	\$4,697,780
Charges for Services	1,689,194	2,094,854	1,625,316	5,337,625	1,117,043	73,248,826	677,967
Fines and Forfeits	18,912	18,295	7,190	15,480	29,219	884,816	-
Interest Earnings	37,331	(253,388)	95,059	168,562	48,994	(322,081)	(186,103)
All Other Revenues	1,033,754	2,939,666	495,378	2,115,578	359,955	16,728,570	645,959
Total Revenues	\$17,846,920	\$35,959,882	\$13,216,497	\$57,468,071	\$17,407,083	\$587,901,893	\$8,044,912
Other Financing Sources							
Borrowing							
Bonds Issued	1,042,928	-	1,541,313	6,233,181	1,820,118	37,418,398	-
Other Long-Term Debt	-	-	47,411	-	44,830	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	1,042,928	-	1,588,724	6,233,181	1,864,948	37,418,398	-
Other Sources	-	-	40,125	-	5,837	142,952	-
Transfers From - Enterprise Funds	-	-	-	-	-	213	-
- Governmental Funds	147,090	1,517,182	-	-	357,690	14,625,213	8,133
Total Revenues and Other Financing Sources	\$19,036,938	\$37,477,064	\$14,845,346	\$63,701,252	\$19,635,558	\$640,088,669	\$8,053,045

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$2,394,008	\$4,345,227	\$2,441,079	\$7,606,547	\$3,140,187	\$96,850,300	\$1,002,883
	- Capital Outlay	230,843	42,320	388,907	64,557	158,123	12,124,362	-
	Total General Government	2,624,851	4,387,547	2,829,986	7,671,104	3,298,310	108,974,662	1,002,883
Public Safety	- Sheriff	1,611,334	3,807,205	1,477,430	3,053,906	1,303,557	55,995,715	903,142
	- Corrections	1,194,745	4,101,696	524,721	4,250,912	476,443	62,054,072	230,744
	- All Other	147,902	635,610	492,127	891,890	110,735	2,767,638	69,197
	- Capital Outlay	231,218	201,758	129,198	3,467,802	108,612	2,492,367	39,981
	Total Public Safety	3,185,199	8,746,269	2,623,476	11,664,510	1,999,347	123,309,792	1,243,064
Streets and Highways	- Administration	314,382	311,331	386,298	372,171	340,268	3,541,223	322,989
	- Maintenance	2,255,435	4,773,302	1,704,614	5,473,192	1,727,952	12,944,917	1,446,040
	- Construction	1,889,926	9,620,936	2,627,490	6,823,138	3,714,873	14,795,370	2,478,578
	- Other Capital Outlay	181,171	-	-	901,201	46,360	784,005	178,608
	Total Streets and Highways	4,640,914	14,705,569	4,718,402	13,569,702	5,829,453	32,065,515	4,426,215
Sanitation	- Current Expenditures	74,889	189,477	234,010	2,011,411	392,643	19,574,566	109,576
	- Capital Outlay	-	-	-	107,735	-	-	25,116
	Total Sanitation	74,889	189,477	234,010	2,119,146	392,643	19,574,566	134,692
Human Services	- Income Maintenance	1,477,378	2,442,364	-	3,968,189	989,914	31,318,534	706,338
	- Social Services	3,275,449	5,241,552	1,155,634	11,235,363	2,415,871	126,536,978	554,415
	- All Other	27,192	-	-	-	-	75,396	17,969
	- Capital Outlay	26,956	-	-	23,511	-	113,059	-
	Total Human Services	4,806,975	7,683,916	1,155,634	15,227,063	3,405,785	158,043,967	1,278,722
Health	- Current Expenditures	53,316	1,363,871	57,576	2,296,791	1,126,583	35,985,653	97,054
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	53,316	1,363,871	57,576	2,296,791	1,126,583	35,985,653	97,054
Culture and Recreation								
Libraries	- Current Expenditures	100,000	304,260	-	224,486	105,867	10,790,038	32,232
	- Capital Outlay	-	-	-	-	-	15,741	-
Parks and Recreation	- Current Expenditures	123,339	20,000	127,554	162,721	173,315	10,026,922	40,190
	- Capital Outlay	-	-	-	19,063	-	13,679,355	-
	Total Culture and Recreation	223,339	324,260	127,554	406,270	279,182	34,512,056	72,422
Conservation of Natural Resources	- Current Expenditures	1,912,466	1,513,909	464,807	1,899,610	328,232	39,225	387,364
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	1,912,466	1,513,909	464,807	1,899,610	328,232	39,225	387,364
Housing and Economic Development	- Current Expenditures	10,100	42,449	9,975	17,135	16,327	54,938,289	800
	- Capital Outlay	-	-	-	-	-	14,456,351	-
	Total Housing and Economic Development	10,100	42,449	9,975	17,135	16,327	69,394,640	800
All Other	- Current Expenditures	-	208,934	521,875	-	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	208,934	521,875	-	-	-	-
Debt Service	- Principal Paid on Bonds	240,000	1,070,000	-	6,270,000	-	34,825,000	-
	- Other Long-Term Debt	88,000	162,523	13,092	-	229,943	210,000	-
	- Interest and Fiscal Charges	85,816	1,038,023	4,096	959,701	182,909	8,828,113	546
	Total Current Expenditures	14,971,935	29,301,187	9,597,700	43,464,324	12,647,894	523,439,466	5,920,933
	Total Capital Outlay	2,560,114	9,865,014	3,145,595	11,407,007	4,027,968	58,460,610	2,722,283
	Total Debt Service	413,816	2,270,546	17,188	7,229,701	412,852	43,863,113	546
	Total Expenditures	\$17,945,865	\$41,436,747	\$12,760,483	\$62,101,032	\$17,088,714	\$625,763,189	\$8,643,762
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	208,389	-	-	8,787,325	-
	- Governmental Funds	147,090	1,517,182	-	-	357,690	14,625,213	8,133
	Total Expenditures and Other Financing Uses	\$18,092,955	\$42,953,929	\$12,968,872	\$62,101,032	\$17,446,404	\$649,175,727	\$8,651,895
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$4,446,529	\$1,170,024	\$4,786,492	\$14,259,786	\$2,622,753	\$207,234,457	\$3,178,007
Special Revenue Funds Unrestricted Fund Balance		5,436,372	2,838,330	3,317,558	11,673,056	4,075,890	9,213,010	2,431,694
Total		\$9,882,901	\$4,008,354	\$8,104,050	\$25,932,842	\$6,698,643	\$216,447,467	\$5,609,701
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		66.0%	13.7%	84.4%	59.7%	53.0%	41.4%	94.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SAINT LOUIS</i>	<i>SCOTT</i>
Population (2013 Population Estimates)	15,755	15,214	64,656	9,524	15,522	200,398	136,926
Net Taxable Tax Capacity	\$29,690,814	\$35,198,732	\$51,076,273	\$19,016,008	\$9,538,047	\$164,001,754	\$140,984,711
2012 Tax Levy (Payable 2013)	10,541,952	12,672,743	19,693,851	4,671,562	6,595,722	103,225,575	51,455,492
REVENUES							
Taxes	\$10,311,952	\$12,597,709	\$20,252,445	\$4,717,731	\$6,804,697	\$123,709,378	\$53,935,847
Special Assessments	1,102,080	3,305,436	744,475	296,431	965,712	-	7,869
Licenses and Permits	66,959	96,768	27,653	42,618	28,080	149,444	1,327,380
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	13,681	577,022	463,949	1,746,233	366,675	13,730,919	732,749
Human Services	40,112	1,131,999	2,836,214	14,597	1,147,598	15,099,590	5,167,527
Disaster	69,915	107,675	112,912	40,678	998,472	2,167,242	149,515
All Other	6,401	385,447	2,542,275	3,035	107,966	7,207,472	1,205,015
Total Federal Grants	130,109	2,202,143	5,955,350	1,804,543	2,620,711	38,205,223	7,254,806
State Grants							
County Program Aid	261,222	249,293	2,479,588	133,351	631,019	8,854,750	3,749,492
Market Value Credits	224,649	217,076	180,884	89,743	163,856	105,826	95,069
Disparity Reduction Aid	44,832	56,355	32,330	12,381	2,172	5,511,621	10,472
Streets and Highways	7,486,131	7,135,947	5,650,512	4,809,785	5,957,620	33,530,600	17,074,651
Human Services	-	1,412,852	3,146,045	-	474,342	21,923,243	6,589,670
PERA Aid	27,660	28,401	50,501	15,088	16,974	466,117	109,096
Police Aid	86,861	64,543	162,557	71,781	74,797	765,003	289,538
All Other	533,500	482,716	2,744,830	391,554	1,497,600	9,859,845	3,401,025
Total State Grants	8,664,855	9,647,183	14,447,247	5,523,683	8,818,380	81,017,005	31,319,013
Local Unit Grants	201,802	-	54,596	86,383	-	287,562	11,118,333
Total Intergovernmental Revenues	\$8,996,766	\$11,849,326	\$20,457,193	\$7,414,609	\$11,439,091	\$119,509,790	\$49,692,152
Charges for Services	1,050,921	3,091,136	4,817,850	1,915,524	1,839,109	28,602,417	10,813,651
Fines and Forfeits	-	-	44,414	23,024	794	162,624	74,029
Interest Earnings	(7,225)	2,020	461,867	39,915	63,846	1,047,515	(566,974)
All Other Revenues	812,349	1,138,999	846,863	329,077	525,633	11,080,084	1,600,737
Total Revenues	\$22,333,802	\$32,081,394	\$47,652,760	\$14,778,929	\$21,666,962	\$284,261,252	\$116,884,691
Other Financing Sources							
Borrowing							
Bonds Issued	5,481,817	9,995,615	9,999,467	-	-	36,761,697	-
Other Long-Term Debt	139,569	237,114	113,749	394,966	-	5,049,504	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	5,621,386	10,232,729	10,113,216	394,966	-	41,811,201	-
Other Sources	132,000	-	41,380	5,786	-	-	97,820
Transfers From - Enterprise Funds	-	-	234,973	-	-	8,103	-
- Governmental Funds	-	250,000	6,688,130	57,000	16,091	6,360,992	3,220,795
Total Revenues and Other Financing Sources	\$28,087,188	\$42,564,123	\$64,730,459	\$15,236,681	\$21,683,053	\$332,441,548	\$120,203,306

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
General Government	- Current Expenditures	\$5,540,038	\$4,597,635	\$7,367,957	\$2,309,847	\$2,516,955	\$39,301,914	\$24,376,729
	- Capital Outlay	-	92,231	1,385,212	31,645	5,220	4,448,986	9,026,939
	Total General Government	5,540,038	4,689,866	8,753,169	2,341,492	2,522,175	43,750,900	33,403,668
Public Safety	- Sheriff	2,771,924	2,080,750	4,047,963	1,694,207	1,166,442	20,576,404	3,599,873
	- Corrections	347,258	1,310,994	3,763,167	80,919	1,142,754	24,787,208	6,276,525
	- All Other	293,150	302,821	531,297	102,226	181,861	3,005,998	5,635,949
	- Capital Outlay	-	130,371	211,400	154,771	31,104	1,930,378	690,732
	Total Public Safety	3,412,332	3,824,936	8,553,827	2,032,123	2,522,161	50,299,988	16,203,079
Streets and Highways	- Administration	423,369	688,019	306,860	226,763	439,370	4,886,604	1,449,255
	- Maintenance	2,810,245	3,793,316	4,915,321	1,872,546	3,291,378	34,252,989	7,705,842
	- Construction	7,093,669	5,204,818	4,622,152	6,174,813	4,450,963	50,200,200	22,715,348
	- Other Capital Outlay	-	254,292	399,618	-	-	-	-
	Total Streets and Highways	10,327,283	9,940,445	10,243,951	8,274,122	8,181,711	89,339,793	31,870,445
Sanitation	- Current Expenditures	559,421	55,926	137,899	751,316	1,014,145	31,645	-
	- Capital Outlay	-	-	-	-	67,400	-	-
	Total Sanitation	559,421	55,926	137,899	751,316	1,081,545	31,645	-
Human Services	- Income Maintenance	-	1,637,797	3,278,020	1,126,063	1,323,278	14,369,813	2,798,364
	- Social Services	-	3,758,176	8,475,515	-	2,090,010	49,924,391	15,465,586
	- All Other	2,195,023	57,483	-	-	-	11,781,689	1,928,998
	- Capital Outlay	-	19,366	-	-	-	-	-
	Total Human Services	2,195,023	5,472,822	11,753,535	1,126,063	3,413,288	76,075,893	20,192,948
Health	- Current Expenditures	424,738	1,802,853	3,269,254	104,596	43,660	4,800,127	1,361,953
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	424,738	1,802,853	3,269,254	104,596	43,660	4,800,127	1,361,953
Culture and Recreation								
Libraries	- Current Expenditures	94,438	107,500	409,106	326,321	95,000	699,504	2,869,348
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	243,866	254,300	303,471	88,223	196,007	801,709	1,341,718
	- Capital Outlay	-	26,523	-	-	-	-	-
	Total Culture and Recreation	338,304	388,323	712,577	414,544	291,007	1,501,213	4,211,066
Conservation of Natural Resources	- Current Expenditures	925,577	1,773,848	508,362	301,799	907,299	8,335,366	2,056,304
	- Capital Outlay	-	-	-	-	-	125,907	-
	Total Conservation of Natural Resources	925,577	1,773,848	508,362	301,799	907,299	8,461,273	2,056,304
Housing and Economic Development	- Current Expenditures	137,743	-	2,264,912	1,940	177,033	4,015,572	996,344
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	137,743	-	2,264,912	1,940	177,033	4,015,572	996,344
All Other	- Current Expenditures	-	563,138	-	-	-	-	3,411,286
	- Capital Outlay	-	93,525	-	-	-	-	-
	Total All Other	-	656,663	-	-	-	-	3,411,286
Debt Service	- Principal Paid on Bonds	370,000	5,465,000	6,430,000	145,000	250,000	15,861,305	30,135,000
	- Other Long-Term Debt	225,359	261,027	63,195	66,390	-	836,185	53,679
	- Interest and Fiscal Charges	233,743	539,772	976,129	146,457	310,382	1,344,731	3,903,779
	Total Current Expenditures	16,766,790	22,784,556	39,579,104	8,986,766	14,585,192	221,570,933	81,274,074
	Total Capital Outlay	7,093,669	5,821,126	6,618,382	6,361,229	4,554,687	56,705,471	32,433,019
	Total Debt Service	829,102	6,265,799	7,469,324	357,847	560,382	18,042,221	34,092,458
	Total Expenditures	\$24,689,561	\$34,871,481	\$53,666,810	\$15,705,842	\$19,700,261	\$296,318,625	\$147,799,551
Other Financing Uses								
	Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
	Other Uses	3,738,820	-	-	-	-	-	-
	Transfers To	-	-	-	-	-	-	-
	- Enterprise Funds	-	-	-	-	-	-	-
	- Governmental Funds	-	250,000	6,688,130	57,000	16,091	6,360,992	3,220,795
	Total Expenditures and Other Financing Uses	\$28,428,381	\$35,121,481	\$60,354,940	\$15,762,842	\$19,716,352	\$302,679,617	\$151,020,346
Unreserved Fund Balance								
	General Fund Unrestricted Fund Balance	\$12,104,273	\$9,682,577	\$11,710,347	\$4,863,201	\$5,090,685	\$55,840,254	\$28,018,724
	Special Revenue Funds Unrestricted Fund Balance	4,451,703	5,642,276	11,765,404	1,736,708	3,340,561	60,868,453	1,600,082
	Total	\$16,555,976	\$15,324,853	\$23,475,751	\$6,599,909	\$8,431,246	\$116,708,707	\$29,618,806
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		98.7%	67.3%	59.3%	73.4%	57.8%	52.7%	36.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>SHERBURNE</i>	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2013 Population Estimates)	90,203	15,074	152,063	36,417	9,748	9,551	24,374
Net Taxable Tax Capacity	\$76,880,630	\$20,635,495	\$123,140,390	\$31,580,296	\$13,782,566	\$18,557,180	\$18,499,862
2012 Tax Levy (Payable 2013)	41,833,180	11,078,027	68,249,045	19,922,458	6,303,412	8,615,331	11,998,826
REVENUES							
Taxes	\$44,541,360	\$11,212,681	\$70,871,402	\$20,153,665	\$6,245,936	\$8,593,203	\$11,826,561
Special Assessments	322,267	1,928,821	818,606	250,371	402,729	799,836	27,650
Licenses and Permits	146,985	40,748	851,890	172,285	18,100	4,670	138,553
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	564,503	210,165	1,879,650	161,595	161,486	658,596	10,849
Human Services	3,764,990	1,106,949	7,516,421	1,912,634	477,390	729,277	1,960,076
Disaster	107,199	-	174,334	23,819	59,077	44,220	47,511
All Other	809,222	333,486	1,734,802	396,418	43,268	156,634	410,607
Total Federal Grants	5,245,914	1,650,600	11,305,207	2,494,466	741,221	1,588,727	2,429,043
State Grants							
County Program Aid	2,966,993	361,661	5,893,655	1,385,001	516,231	160,940	1,063,689
Market Value Credits	82,550	197,502	502,002	142,443	92,073	132,431	374,320
Disparity Reduction Aid	5,304	54,851	46,929	26,923	50,262	23,259	72,751
Streets and Highways	5,234,489	3,558,869	12,905,760	5,470,581	3,168,347	2,851,931	4,462,024
Human Services	4,316,797	1,228,389	6,208,966	2,767,308	744,665	1,055,806	1,714,139
PERA Aid	63,819	25,384	145,954	49,359	21,742	36,367	32,921
Police Aid	577,869	79,623	439,132	144,769	43,431	50,669	101,338
All Other	1,980,442	726,527	5,051,449	1,003,188	384,491	327,894	538,542
Total State Grants	15,228,263	6,232,806	31,193,847	10,989,572	5,021,242	4,639,297	8,359,724
Local Unit Grants	69,390	308,053	3,649,580	71,834	71,542	-	227,540
Total Intergovernmental Revenues	\$20,543,567	\$8,191,459	\$46,148,634	\$13,555,872	\$5,834,005	\$6,228,024	\$11,016,307
Charges for Services	7,363,240	1,736,038	6,781,461	4,638,750	902,360	1,341,340	2,510,249
Fines and Forfeits	257,371	8,783	521,534	10,847	-	-	28,982
Interest Earnings	(453,345)	(54,991)	(3,126,983)	(67,382)	(250,010)	77,151	60,857
All Other Revenues	2,355,973	710,319	5,860,379	2,599,076	534,238	1,383,316	1,097,980
Total Revenues	\$75,077,418	\$23,773,858	\$128,726,923	\$41,313,484	\$13,687,358	\$18,427,540	\$26,707,139
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	-	1,050,000
Other Long-Term Debt	-	225,320	-	96,305	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	225,320	-	96,305	-	-	1,050,000
Other Sources	66,780	3,152	63,842	-	5,354	6,533	10,864
Transfers From - Enterprise Funds	1,897,850	-	5,242	-	-	-	300,000
- Governmental Funds	2,053,737	-	3,083,204	1,950,000	106,809	309,103	1,069,324
Total Revenues and Other Financing Sources	\$79,095,785	\$24,002,330	\$131,879,211	\$43,359,789	\$13,799,521	\$18,743,176	\$29,137,327

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
General Government	- Current Expenditures	\$13,720,141	\$3,188,612	\$22,265,392	\$6,333,124	\$2,644,448	\$3,107,819	\$3,961,382
	- Capital Outlay	542,543	231,423	154,449	578,006	-	-	10,605
	Total General Government	14,262,684	3,420,035	22,419,841	6,911,130	2,644,448	3,107,819	3,971,987
Public Safety	- Sheriff	7,870,978	2,069,705	11,146,292	3,240,966	1,474,844	1,206,275	2,636,797
	- Corrections	8,601,185	306,524	18,232,607	4,859,450	85,569	979,560	1,140,846
	- All Other	2,268,522	180,114	1,152,281	285,623	222,304	224,030	353,806
	- Capital Outlay	529,178	113,059	733,538	864,401	-	103,283	-
	Total Public Safety	19,269,863	2,669,402	31,264,718	9,250,440	1,782,717	2,513,148	4,131,449
Streets and Highways	- Administration	332,531	280,924	844,770	265,459	237,897	167,909	341,369
	- Maintenance	3,667,528	3,590,030	7,791,913	3,007,596	2,025,828	2,772,372	2,396,933
	- Construction	10,572,651	3,381,579	15,978,612	3,429,178	2,430,527	2,232,461	4,139,232
	- Other Capital Outlay	543,306	81,376	233,206	527,386	-	203	-
	Total Streets and Highways	15,116,016	7,333,909	24,848,501	7,229,619	4,694,252	5,172,945	6,877,534
Sanitation	- Current Expenditures	1,032,540	450,255	445,803	832,957	402,573	899,674	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total Sanitation	1,032,540	450,255	445,803	832,957	402,573	899,674	-
Human Services	- Income Maintenance	4,601,071	1,132,438	10,168,598	3,344,898	608,976	1,133,525	2,902,003
	- Social Services	9,650,346	3,396,056	18,664,250	5,681,604	2,258,134	3,281,365	4,396,842
	- All Other	-	29,059	7,460,167	522,107	-	-	34,445
	- Capital Outlay	42,327	-	163,499	-	-	15,472	1,138,742
	Total Human Services	14,293,744	4,557,553	36,456,514	9,548,609	2,867,110	4,430,362	8,472,032
Health	- Current Expenditures	2,035,372	1,397,864	2,902,182	1,765,980	129,664	186,468	2,832,530
	- Capital Outlay	-	-	-	-	-	-	-
	Total Health	2,035,372	1,397,864	2,902,182	1,765,980	129,664	186,468	2,832,530
Culture and Recreation								
Libraries	- Current Expenditures	1,231,906	683,990	2,073,560	-	54,775	-	306,180
	- Capital Outlay	-	-	-	-	-	-	-
Parks and Recreation	- Current Expenditures	315,350	110,494	1,555,002	275,098	124,792	98,834	28,072
	- Capital Outlay	-	20,346	593,275	-	-	-	-
	Total Culture and Recreation	1,547,256	814,830	4,221,837	275,098	179,567	98,834	334,252
Conservation of Natural Resources	- Current Expenditures	397,848	1,712,667	4,955,496	724,390	529,456	758,727	752,449
	- Capital Outlay	-	-	-	27,108	-	-	-
	Total Conservation of Natural Resources	397,848	1,712,667	4,955,496	751,498	529,456	758,727	752,449
Housing and Economic Development	- Current Expenditures	2,787,977	169,300	918,259	-	66,150	241,835	88,654
	- Capital Outlay	-	-	125,781	-	-	-	-
	Total Housing and Economic Development	2,787,977	169,300	1,044,040	-	66,150	241,835	88,654
All Other	- Current Expenditures	-	130,150	-	450,366	-	-	-
	- Capital Outlay	-	-	-	-	-	-	-
	Total All Other	-	130,150	-	450,366	-	-	-
Debt Service	- Principal Paid on Bonds	5,375,000	2,010,000	4,145,000	1,940,000	-	40,000	410,000
	- Other Long-Term Debt	-	191,862	-	224,961	288,221	30,038	-
	- Interest and Fiscal Charges	886,947	114,950	635,702	870,166	313,752	5,047	236,698
	Total Current Expenditures	58,513,295	18,828,182	110,576,572	31,589,618	10,865,410	15,058,393	22,172,308
	Total Capital Outlay	12,230,005	3,827,783	17,982,360	5,426,079	2,430,527	2,351,419	5,288,579
	Total Debt Service	6,261,947	2,316,812	4,780,702	3,035,127	601,973	75,085	646,698
	Total Expenditures	\$77,005,247	\$24,972,777	\$133,339,634	\$40,050,824	\$13,897,910	\$17,484,897	\$28,107,585
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	-
Transfers To	- Enterprise Funds	-	-	1,695,308	-	-	-	-
	- Governmental Funds	2,053,737	-	3,083,204	1,950,000	106,809	309,103	1,069,324
	Total Expenditures and Other Financing Uses	\$79,058,984	\$24,972,777	\$138,118,146	\$42,000,824	\$14,004,719	\$17,794,000	\$29,176,909
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$20,477,960	\$6,327,053	\$24,546,177	\$9,410,299	\$2,608,254	\$78,230	\$2,297,097
Special Revenue Funds Unrestricted Fund Balance		23,823,256	8,653,488	18,104,065	12,275,412	4,024,236	5,692,081	5,198,410
Total		\$44,301,216	\$14,980,541	\$42,650,242	\$21,685,711	\$6,632,490	\$5,770,311	\$7,495,507
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		75.7%	79.6%	38.6%	68.6%	61.0%	38.3%	33.8%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2013 Population Estimates)	3,460	21,442	13,821	19,075	248,095	11,136	6,558
Net Taxable Tax Capacity	\$12,189,554	\$22,785,952	\$8,357,861	\$20,425,908	\$255,977,971	\$15,068,328	\$13,517,048
2012 Tax Levy (Payable 2013)	4,705,621	11,303,245	7,849,824	11,402,142	77,357,793	7,489,422	6,879,147
REVENUES							
Taxes	\$4,707,384	\$11,608,779	\$7,885,266	\$11,335,665	\$98,104,505	\$7,581,825	\$6,789,659
Special Assessments	58,789	-	408,465	483,848	-	349,495	592,545
Licenses and Permits	13,173	260,284	82,340	221,590	4,192,039	18,834	8,826
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	230,730	21,433	172,745	-	2,223,647	97,793	14,005
Human Services	308,596	993,001	1,482,398	1,451,385	8,327,967	977,330	606,931
Disaster	896	111,256	328,004	19,813	591,947	37,727	109,846
All Other	60,787	225,491	222,821	439,943	7,039,532	181,223	152,846
Total Federal Grants	601,009	1,351,181	2,205,968	1,911,141	18,183,093	1,294,073	883,628
State Grants							
County Program Aid	111,240	717,499	693,327	672,202	6,984,949	499,197	126,466
Market Value Credits	66,288	160,539	178,505	141,033	72,521	109,402	78,511
Disparity Reduction Aid	18,577	13,709	53,186	13,652	363	5,064	10,350
Streets and Highways	4,632,348	6,828,218	4,416,594	2,768,317	9,120,225	2,876,788	1,601,028
Human Services	284,357	1,511,794	1,199,239	961,372	8,645,435	1,041,927	511,490
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	36,192	110,989	54,892	81,182	646,031	53,685	43,431
All Other	237,324	688,619	545,829	1,635,043	6,566,352	307,743	353,418
Total State Grants	5,402,808	10,054,004	7,162,397	6,299,127	32,245,035	4,913,712	2,739,570
Local Unit Grants	42,615	248,919	137,582	-	10,884,798	17,943	84,618
Total Intergovernmental Revenues	\$6,046,432	\$11,654,104	\$9,505,947	\$8,210,268	\$61,312,926	\$6,225,728	\$3,707,816
Charges for Services	823,169	1,252,044	1,108,893	1,639,070	24,497,444	1,453,742	1,193,670
Fines and Forfeits	53	4,060	19,646	9,036	395,972	11,279	19,385
Interest Earnings	20,592	(166,813)	68,330	(12,855)	6,020,323	69,193	(36,038)
All Other Revenues	294,406	558,145	1,711,717	1,089,114	2,045,550	1,205,068	427,506
Total Revenues	\$11,963,998	\$25,170,603	\$20,790,604	\$22,975,736	\$196,568,759	\$16,915,164	\$12,703,369
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	2,260,000	-	1,446,642	2,087,080
Other Long-Term Debt	-	-	-	-	-	62,561	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	-	2,260,000	-	1,509,203	2,087,080
Other Sources							
Transfers From - Enterprise Funds	-	15,492	-	-	-	-	-
- Governmental Funds	-	-	-	-	917,000	-	-
- Governmental Funds	-	652,625	207,110	153,094	1,084,000	5,254	80,000
Total Revenues and Other Financing Sources	\$11,963,998	\$25,838,720	\$20,997,714	\$25,388,830	\$198,569,759	\$18,429,621	\$14,870,449

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,299,251	\$3,515,277	\$3,568,436	\$4,720,046	\$33,960,030	\$2,812,594	\$2,000,033
	- Capital Outlay	-	-	-	101,109	4,955,718	833,110	-
	Total General Government	1,299,251	3,515,277	3,568,436	4,821,155	38,915,748	3,645,704	2,000,033
Public Safety	- Sheriff	871,172	2,949,795	1,659,207	2,727,372	27,880,411	1,258,966	1,066,469
	- Corrections	583,218	2,200,180	341,229	54,077	9,220,544	732,060	482,285
	- All Other	146,989	356,330	175,881	233,984	721,461	211,196	161,146
	- Capital Outlay	-	-	-	131,276	698,358	-	-
	Total Public Safety	1,601,379	5,506,305	2,176,317	3,146,709	38,520,774	2,202,222	1,709,900
Streets and Highways	- Administration	403,864	317,959	318,495	265,951	1,222,667	380,018	278,375
	- Maintenance	3,379,643	3,051,004	1,959,975	2,483,440	8,914,219	2,489,779	3,182,862
	- Construction	3,643,760	6,320,726	3,152,692	3,837,357	30,940,837	1,488,776	151,603
	- Other Capital Outlay	-	-	-	-	-	-	-
	Total Streets and Highways	7,427,267	9,689,689	5,431,162	6,586,748	41,077,723	4,358,573	3,612,840
Sanitation	- Current Expenditures	172,488	189,464	959,608	695,245	-	222,917	332,801
	- Capital Outlay	-	-	-	21,090	-	-	-
	Total Sanitation	172,488	189,464	959,608	716,335	-	222,917	332,801
Human Services	- Income Maintenance	551,547	1,427,683	1,629,826	2,115,064	9,486,624	1,063,140	675,866
	- Social Services	785,117	3,239,151	3,481,415	3,245,879	13,881,536	3,660,309	1,449,231
	- All Other	-	-	380,079	-	9,011,115	-	-
	- Capital Outlay	-	-	-	-	55,641	-	-
	Total Human Services	1,336,664	4,666,834	5,491,320	5,360,943	32,434,916	4,723,449	2,125,097
Health	- Current Expenditures	76,785	1,173,659	1,026,123	1,252,547	16,404,710	479,202	898,621
	- Capital Outlay	-	-	-	-	10,539	-	-
	Total Health	76,785	1,173,659	1,026,123	1,252,547	16,415,249	479,202	898,621
Culture and Recreation								
Libraries	- Current Expenditures	38,218	141,500	82,494	241,216	6,275,675	578,858	46,580
	- Capital Outlay	-	-	-	-	103,214	-	-
Parks and Recreation	- Current Expenditures	18,986	106,190	1,503,041	293,610	2,080,897	86,654	24,653
	- Capital Outlay	-	-	-	-	134,709	-	-
	Total Culture and Recreation	57,204	247,690	1,585,535	534,826	8,594,495	665,512	71,233
Conservation of Natural Resources	- Current Expenditures	320,091	281,482	194,417	785,861	69,492	351,069	443,088
	- Capital Outlay	-	-	-	-	-	-	-
	Total Conservation of Natural Resources	320,091	281,482	194,417	785,861	69,492	351,069	443,088
Housing and Economic Development	- Current Expenditures	5,575	361,757	-	-	8,364,782	107,694	2,000
	- Capital Outlay	-	-	-	-	-	-	-
	Total Housing and Economic Development	5,575	361,757	-	-	8,364,782	107,694	2,000
All Other	- Current Expenditures	-	-	-	-	-	470,037	-
	- Capital Outlay	-	-	-	2,140,625	-	-	-
	Total All Other	-	-	-	2,140,625	-	470,037	-
Debt Service	- Principal Paid on Bonds	100,000	565,000	-	495,000	27,905,000	225,000	235,000
	- Other Long-Term Debt	40,644	332,501	-	-	251,371	116,661	-
	- Interest and Fiscal Charges	85,798	767,818	-	75,119	6,767,873	125,765	136,901
	Total Current Expenditures	8,652,944	19,311,431	17,280,226	19,114,292	147,494,163	14,904,493	11,044,010
	Total Capital Outlay	3,643,760	6,320,726	3,152,692	6,231,457	36,899,016	2,321,886	151,603
	Total Debt Service	226,442	1,665,319	-	570,119	34,924,244	467,426	371,901
	Total Expenditures	\$12,523,146	\$27,297,476	\$20,432,918	\$25,915,868	\$219,317,423	\$17,693,805	\$11,567,514
Other Financing Uses								
Debt Redemption - Refunded Bonds		-	-	-	-	-	-	-
Other Uses		-	-	-	-	-	-	285,556
Transfers To	- Enterprise Funds	-	-	-	-	778,041	-	-
	- Governmental Funds	-	652,625	207,110	153,094	1,084,000	5,254	80,000
	Total Expenditures and Other Financing Uses	\$12,523,146	\$27,950,101	\$20,640,028	\$26,068,962	\$221,179,464	\$17,699,059	\$11,933,070
Unreserved Fund Balance								
General Fund Unrestricted Fund Balance		\$2,911,960	\$9,703,916	\$2,759,859	\$4,835,856	\$71,425,735	\$4,238,298	\$2,338,397
Special Revenue Funds Unrestricted Fund Balance		2,493,344	1,895,554	5,819,630	6,439,269	909,422	4,120,902	5,982,445
Total		\$5,405,304	\$11,599,470	\$8,579,489	\$11,275,125	\$72,335,157	\$8,359,200	\$8,320,842
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		62.5%	60.1%	49.6%	59.0%	49.0%	56.1%	75.3%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2013 Population Estimates)	51,362	128,459	10,150	5,417,838
Net Taxable Tax Capacity	\$38,433,725	\$113,943,255	\$19,941,813	\$5,596,545,874
2012 Tax Levy (Payable 2013)	15,914,260	50,547,336	8,631,565	2,522,217,692
REVENUES				
Taxes	\$16,013,529	\$51,614,451	\$8,508,196	\$2,859,254,472
Special Assessments	301,673	274,501	749,571	53,985,692
Licenses and Permits	282,522	283,929	41,361	31,661,164
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	139,075	4,038,118	725,278	117,413,296
Human Services	2,413,075	4,658,579	762,820	383,151,923
Disaster	81,648	50,769	51,671	19,935,141
All Other	631,260	291,918	123,960	122,914,045
Total Federal Grants	3,265,058	9,039,384	1,663,729	643,414,405
State Grants				
County Program Aid	2,026,373	4,214,434	175,105	165,512,804
Market Value Credits	165,436	269,411	147,940	13,365,071
Disparity Reduction Aid	40,774	5,391	43,185	9,784,983
Streets and Highways	6,921,784	11,745,962	2,984,984	630,744,511
Human Services	3,434,466	6,768,894	848,820	318,110,406
PERA Aid	54,309	81,912	15,548	8,037,858
Police Aid	144,769	977,793	63,940	18,659,702
All Other	911,395	2,284,923	368,401	213,076,946
Total State Grants	13,699,306	26,348,720	4,647,923	1,377,292,281
Local Unit Grants	312,595	609,691	102,823	164,818,449
Total Intergovernmental Revenues	\$17,276,959	\$35,997,795	\$6,414,475	\$2,185,525,135
Charges for Services	3,461,637	16,124,816	809,278	610,122,301
Fines and Forfeits	32,707	251,858	3,665	7,691,877
Interest Earnings	138,396	(560,471)	84,929	(19,574,038)
All Other Revenues	1,045,988	1,954,315	370,089	186,906,465
Total Revenues	\$38,553,411	\$105,941,194	\$16,981,564	\$5,915,573,068
Other Financing Sources				
Borrowing				
Bonds Issued	-	-	-	398,026,322
Other Long-Term Debt	-	1,570,669	108,423	11,499,575
Short-Term Debt	-	-	-	-
Total Borrowing	-	1,570,669	108,423	409,525,897
Other Sources	11,241	100,611	15,450	3,475,600
Transfers From - Enterprise Funds	-	-	-	9,521,170
- Governmental Funds	168,679	1,239,075	-	170,153,599
Total Revenues and Other Financing Sources	\$38,733,331	\$108,851,549	\$17,105,437	\$6,508,249,334

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2013

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$7,969,141	\$20,555,619	\$3,168,009	\$955,369,514
	- Capital Outlay	-	10,796	-	69,843,456
	Total General Government	7,969,141	20,566,415	3,168,009	1,025,212,970
Public Safety	- Sheriff	4,261,196	17,517,348	1,191,488	524,403,146
	- Corrections	2,863,535	7,329,151	1,294,855	435,011,623
	- All Other	203,989	1,612,339	389,817	67,206,315
	- Capital Outlay	-	-	-	44,449,573
	Total Public Safety	7,328,720	26,458,838	2,876,160	1,071,070,657
Streets and Highways	- Administration	453,620	568,276	205,993	55,503,860
	- Maintenance	3,518,726	6,384,127	2,490,933	424,942,234
	- Construction	6,158,854	18,470,339	3,171,689	650,926,318
	- Other Capital Outlay	-	-	-	28,410,417
	Total Streets and Highways	10,131,200	25,422,742	5,868,615	1,159,782,829
Sanitation	- Current Expenditures	1,335,882	421,461	138,203	88,456,263
	- Capital Outlay	-	-	-	1,226,070
	Total Sanitation	1,335,882	421,461	138,203	89,682,333
Human Services	- Income Maintenance	3,861,748	5,664,852	1,109,163	466,553,127
	- Social Services	7,815,298	14,228,153	2,918,790	1,021,111,893
	- All Other	140,496	-	-	42,758,160
	- Capital Outlay	-	-	-	7,103,368
	Total Human Services	11,817,542	19,893,005	4,027,953	1,537,526,548
Health	- Current Expenditures	2,273,139	3,524,909	211,658	288,447,687
	- Capital Outlay	-	-	-	716,542
	Total Health	2,273,139	3,524,909	211,658	289,164,229
Culture and Recreation					
Libraries	- Current Expenditures	219,684	-	74,086	131,227,833
	- Capital Outlay	-	-	-	17,502,086
Parks and Recreation	- Current Expenditures	109,589	3,103,189	161,601	64,957,918
	- Capital Outlay	-	1,155,750	-	29,550,865
	Total Culture and Recreation	329,273	4,258,939	235,687	243,238,702
Conservation of Natural Resources	- Current Expenditures	560,385	635,514	1,557,913	98,824,686
	- Capital Outlay	-	-	-	909,989
	Total Conservation of Natural Resources	560,385	635,514	1,557,913	99,734,675
Housing and Economic Development	- Current Expenditures	34,744	100,000	51,698	193,620,790
	- Capital Outlay	-	-	-	30,230,994
	Total Housing and Economic Development	34,744	100,000	51,698	223,851,784
All Other	- Current Expenditures	-	-	-	19,887,547
	- Capital Outlay	-	-	-	3,108,442
	Total All Other	-	-	-	22,995,989
Debt Service	- Principal Paid on Bonds	980,000	2,265,000	180,000	325,405,734
	- Other Long-Term Debt	6,921	538,986	127,472	18,344,546
	- Interest and Fiscal Charges	220,742	2,453,539	89,021	112,252,670
	Total Current Expenditures	35,621,172	81,644,938	14,964,207	4,878,282,596
	Total Capital Outlay	6,158,854	19,636,885	3,171,689	883,978,120
	Total Debt Service	1,207,663	5,257,525	396,493	456,002,950
	Total Expenditures	\$42,987,689	\$106,539,348	\$18,532,389	\$6,218,263,666
Other Financing Uses					
Debt Redemption - Refunded Bonds		-	1,480,000	-	51,441,772
Other Uses		-	-	-	4,024,376
Transfers To	- Enterprise Funds	-	-	-	23,698,547
	- Governmental Funds	168,679	1,239,075	-	168,737,362
	Total Expenditures and Other Financing Uses	\$43,156,368	\$109,258,423	\$18,532,389	\$6,466,165,723
Unreserved Fund Balance					
General Fund Unrestricted Fund Balance		\$12,488,055	\$30,172,233	\$4,312,001	\$1,288,364,648
Special Revenue Funds Unrestricted Fund Balance		10,869,896	15,867,324	7,188,379	1,128,680,648
Total		\$23,357,951	\$46,039,557	\$11,500,380	\$2,417,045,296
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		65.6%	56.4%	76.9%	49.5%

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PUBLIC SERVICE ENTERPRISE TABLE

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of County and Enterprise [footnotes]	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	593,527	842,887	(249,360)	10,053	---	(239,307)	---	3,556	---	---	---	---	---	---
Total	593,527	842,887	(249,360)	10,053	---	(239,307)	---	3,556	---	---	---	---	---	---
Anoka														
Aquatic Center	1,571,578	1,181,042	390,536	---	---	390,536	---	---	---	455,000	---	---	---	---
Total	1,571,578	1,181,042	390,536	---	---	390,536	---	---	---	455,000	---	---	---	---
Becker														
Housing [29]	283,216	539,930	(256,714)	368,904	230,951	(118,761)	---	361,965	745	---	---	---	---	---
Sunnyside Care Center [14]	2,819,156	2,847,841	(28,685)	53,322	32,176	(7,539)	---	---	---	---	40,589	---	32,176	41,912
Total	3,102,372	3,387,771	(285,399)	422,226	263,127	(126,300)	---	361,965	745	---	40,589	---	32,176	41,912
Blue Earth														
Economic Development Authority	218,656	1,005,043	(786,387)	765,225	156,124	(177,286)	---	624,459	28,434	---	106,881	---	---	---
Landfill	2,537,713	966,788	1,570,925	1,921	---	1,572,846	---	---	---	126,940	1,157,426	---	---	---
Total	2,756,369	1,971,831	784,538	767,146	156,124	1,395,560	---	624,459	28,434	126,940	1,264,307	---	---	---
Carver														
Community Development Agency [29]	5,511,727	7,403,697	(1,891,970)	5,414,512	5,586,510	(2,063,968)	---	278,215	---	---	2,752,199	243,900	1,458,453	1,524,955
Total	5,511,727	7,403,697	(1,891,970)	5,414,512	5,586,510	(2,063,968)	---	278,215	---	---	2,752,199	243,900	1,458,453	1,524,955
Cass														
Housing and Redevelopment Authority [29]	80,838	546,679	(465,841)	391,458	234	(74,617)	---	391,103	---	---	1,074	---	234	1,731
Pine River Area Sanitary District [29]	579,814	525,293	54,521	1,600	6,754	49,367	---	---	---	---	20,652	---	6,754	146,670
Total	660,652	1,071,972	(411,320)	393,058	6,988	(25,250)	---	391,103	---	---	21,726	---	6,988	148,401
Chisago														
Housing and Redevelopment Authority and Economic Development Authority [29]	708,666	801,278	(92,612)	681,249	275,231	313,406	523,534	---	---	---	10,350	---	274,080	273,808
Total	708,666	801,278	(92,612)	681,249	275,231	313,406	523,534	---	---	---	10,350	---	274,080	273,808
Clay														
Family Service Center	1,336,491	1,503,699	(167,208)	---	2,239	(169,447)	---	---	---	(402,964)	---	---	2,239	572,853
Juvenile Center	2,118,005	2,156,863	(38,858)	37,393	11,680	(13,145)	---	42,805	791	(225,353)	292,052	---	11,680	---
Public Health	2,283,607	4,930,131	(2,646,524)	2,191,764	---	(454,760)	---	1,269,155	922,609	(567,701)	---	---	---	---
Solid Waste Management	1,241,559	1,565,456	(323,897)	1,264,753	---	940,856	---	---	149,401	100,000	---	---	---	---
Total	6,979,662	10,156,149	(3,176,487)	3,493,910	13,919	303,504	---	1,311,960	1,072,801	(1,096,018)	292,052	---	13,919	572,853
Cook														
Economic Development Authority Golf Course [29]	893,081	1,056,330	(163,249)	1,099,090	25,140	910,701	---	---	---	(100,335)	925,350	---	25,140	160,000
Total	893,081	1,056,330	(163,249)	1,099,090	25,140	910,701	---	---	---	(100,335)	925,350	---	25,140	160,000

*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, 2013

Name of County and Enterprise [footnotes]	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
Cottonwood														
Landfill	552,421	694,470	(142,049)	---	2,687	(144,736)	---	---	---	(39,227)	438,800	356,640	2,687	19,902
Total	552,421	694,470	(142,049)	---	2,687	(144,736)	---	---	---	(39,227)	438,800	356,640	2,687	19,902
Crow Wing														
Serpent Lake Sanitary Sewer District [29]	330,392	462,167	(131,775)	4,977	---	(126,798)	---	---	---	---	126,582	---	---	---
Solid Waste	1,986,447	1,703,762	282,685	59,179	30	341,834	---	---	595	(250,000)	62,482	---	---	---
Total	2,316,839	2,165,929	150,910	64,156	30	215,036	---	---	595	(250,000)	189,064	---	---	---
Dakota														
Byllesby Dam	657,061	5,438,963	(4,781,902)	2,354,120	---	(2,427,782)	---	---	---	(3,024,000)	---	---	---	---
Common Bond [13][29]	12,013,569	11,287,311	726,258	484,544	3,164,702	(1,953,900)	---	---	---	(1,681,363)	8,370,941	---	3,141,711	2,745,933
Criminal Justice Information Integration Network	118,632	113,463	5,169	---	---	5,169	---	---	---	---	---	---	---	---
Geographic Information System	11,032	9,096	1,936	---	---	1,936	---	---	---	---	---	---	---	---
Housing Assistance [13][29]	1,846,573	1,733,610	112,963	15,587,739	16,319,545	(618,843)	---	---	---	(52,536)	3,150	---	---	---
Public Housing [13][29]	1,784,183	2,530,661	(746,478)	106,735	152,581	(792,324)	---	---	---	---	1,373,601	---	---	646,840
Workforce Housing [13][29]	602,619	572,205	30,414	83	47,849	(17,352)	---	---	---	(870,061)	---	---	47,489	68,260
Youth Housing [13][29]	132,538	360,715	(228,177)	152,829	4,800	(80,148)	---	---	---	---	---	---	4,800	---
Total	17,166,207	22,046,024	(4,879,817)	18,686,050	19,689,477	(5,883,244)	---	---	---	(5,627,960)	9,747,692	---	3,194,000	3,461,033
Dodge														
Fairview Nursing Home	4,025,021	4,113,336	(88,315)	457	8,217	(96,075)	---	---	---	---	---	---	6,861	25,000
Total	4,025,021	4,113,336	(88,315)	457	8,217	(96,075)	---	---	---	---	---	---	6,861	25,000
Douglas														
Hospital Operating	123,958,564	117,000,126	6,958,438	(1,181,412)	2,028,037	3,748,989	---	---	---	---	2,132,996	---	2,028,037	699,962
Housing and Redevelopment Authority [29]	583,658	2,458,101	(1,874,443)	1,567,380	69,755	(376,818)	480,615	1,306,076	240,117	---	64,293	---	69,472	153,125
Pope-Douglas Solid Waste [29]	7,026,007	9,210,476	(2,184,469)	1,430,275	659,885	(1,414,079)	---	53,914	162,277	---	1,343,515	---	570,713	700,000
Total	131,568,229	128,668,703	2,899,526	1,816,243	2,757,677	1,958,092	480,615	1,359,990	402,394	---	3,540,804	---	2,668,222	1,553,087
Faribault														
Housing and Redevelopment Authority [29]	12,000	305,942	(293,942)	293,459	---	(483)	---	293,459	---	---	---	---	---	---
Huntley Sewer District	14,748	56,601	(41,853)	12,592	17,375	(46,636)	---	---	---	---	---	---	17,375	4,000
Total	26,748	362,543	(335,795)	306,051	17,375	(47,119)	---	293,459	---	---	---	---	17,375	4,000
Grant														
Housing and Redevelopment Authority [29]	398,033	785,366	(387,333)	259,700	37,204	(164,837)	50,912	280,877	---	---	81,180	---	37,204	40,000
Total	398,033	785,366	(387,333)	259,700	37,204	(164,837)	50,912	280,877	---	---	81,180	---	37,204	40,000
Hennepin														
Glen Lake Golf Course	811,015	759,570	51,445	---	208,037	(156,592)	---	---	---	---	---	---	25,300	145,000

*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, 2013

Name of County and Enterprise [footnotes]	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
Medical Center [29]	784,683,327	810,798,488	(26,115,161)	7,683,374	414,539	(18,846,326)	---	24,904,551	9,433,519	---	41,993,000	---	414,539	3,051,000
Metropolitan Health Plan	154,552,561	149,914,958	4,637,603	(280,576)	384,159	3,972,868	---	---	---	---	---	---	384,159	---
Radio Communications	2,453,261	2,357,279	95,982	---	402	95,580	---	---	---	---	1,234,466	---	---	---
Solid Waste	48,136,426	52,729,711	(4,593,285)	4,751,912	3,403,064	(3,244,437)	123,459	---	3,629,332	---	17,047,871	---	---	---
Total	990,636,590	1,016,560,006	(25,923,416)	12,154,710	4,410,201	(18,178,907)	123,459	24,904,551	13,062,851	---	60,275,337	---	823,998	3,196,000
Hubbard														
Heritage Cottages [14]	860,586	661,698	198,888	2,073	82,572	118,389	---	---	---	---	---	---	82,572	50,000
Heritage Living Center [14]	4,916,382	4,767,629	148,753	76,285	1,717	223,321	---	---	---	---	244,661	---	1,717	25,000
Heritage Manor [14]	697,809	502,154	195,655	3,069	81,725	116,999	---	---	---	---	---	---	81,725	100,000
Total	6,474,777	5,931,481	543,296	81,427	166,014	458,709	---	---	---	---	244,661	---	166,014	175,000
Itasca														
Itasca Medical Care	48,088,628	48,088,628	---	10,991	---	10,991	---	---	---	---	---	---	---	---
Itasca Resource Center	538,880	941,034	(402,154)	---	---	(402,154)	---	---	---	---	43,014	---	---	---
Nursing Home [14]	10,919,364	10,247,647	671,717	159,626	424,346	406,997	---	---	---	---	119,925	---	424,346	255,000
Total	59,546,872	59,277,309	269,563	170,617	424,346	15,834	---	---	---	---	162,939	---	424,346	255,000
Jackson														
Jackson County Fair Association [14][29]	109,871	124,957	(15,086)	79,874	---	64,788	---	---	---	---	72,301	---	---	1,574
Jackson County Historical Society [29]	63,975	61,897	2,078	236	---	2,314	---	---	---	---	---	---	---	---
Total	173,846	186,854	(13,008)	80,110	---	67,102	---	---	---	---	72,301	---	---	1,574
Kanabec														
Hospital [29]	55,603,339	49,961,776	5,641,563	209,361	582,753	5,268,171	---	---	136,151	---	1,776,603	---	549,666	835,000
Total	55,603,339	49,961,776	5,641,563	209,361	582,753	5,268,171	---	---	136,151	---	1,776,603	---	549,666	835,000
Kandiyohi														
Housing and Redevelopment Authority [13][29]	364,004	1,690,589	(1,326,585)	1,357,075	66,048	(35,558)	132,168	1,220,088	---	---	---	---	54,698	176,471
Total	364,004	1,690,589	(1,326,585)	1,357,075	66,048	(35,558)	132,168	1,220,088	---	---	---	---	54,698	176,471
Kittson														
North Kittson Rural Water [29]	636,040	683,354	(47,314)	151,556	35,620	68,622	---	---	307	---	296,692	---	35,620	1,025,000
Total	636,040	683,354	(47,314)	151,556	35,620	68,622	---	---	307	---	296,692	---	35,620	1,025,000
Lake														
Broadband	---	999,906	(999,906)	2,342,129	445,907	896,316	---	---	---	---	12,975,454	10,482,555	246,407	512,486
Silverpointe [29]	180,609	140,142	40,467	153	21,217	19,403	---	---	---	5,000	9,261	---	20,414	80,000
Total	180,609	1,140,048	(959,439)	2,342,282	467,124	915,719	---	---	---	5,000	12,984,715	10,482,555	266,821	592,486
Le Sueur														
General [14][29]	2,550	2,149	401	---	---	401	---	---	---	---	---	---	---	---

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of County and Enterprise [footnotes]	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
Low Rent Public Housing [14][29]	146,497	270,829	(124,332)	57,665	2,318	(68,985)	---	55,686	---	(8,835)	50,589	---	---	---
Public Housing Capital Fund Program [14][29]	---	---	---	8,835	---	8,835	---	8,835	---	8,835	---	---	---	---
Total	149,047	272,978	(123,931)	66,500	2,318	(59,749)	---	64,521	---	---	50,589	---	---	---
Lyon														
Landfill	2,219,997	1,374,694	845,303	(114,322)	---	730,981	---	---	---	---	69,033	---	---	---
Total	2,219,997	1,374,694	845,303	(114,322)	---	730,981	---	---	---	---	69,033	---	---	---
Mahnomen														
Health Center [29]	7,961,647	8,649,081	(687,434)	402,951	45,567	(330,050)	---	---	---	---	917,259	586,385	45,567	202,733
Total	7,961,647	8,649,081	(687,434)	402,951	45,567	(330,050)	---	---	---	---	917,259	586,385	45,567	202,733
Mc Leod														
Housing and Redevelopment Authority [13][29]	467,238	752,567	(285,329)	432,934	208,699	(61,094)	---	432,621	---	---	---	---	175,197	137,532
Total	467,238	752,567	(285,329)	432,934	208,699	(61,094)	---	432,621	---	---	---	---	175,197	137,532
Meeker														
Economic Development Authority [29]	592,353	518,370	73,983	98,314	180,899	(8,602)	---	---	---	---	2,898	---	151,401	159,508
Housing Choice Vouchers [13][29]	642	201,237	(200,595)	201,304	---	709	---	201,292	---	---	---	---	---	---
Housing and Redevelopment Authority [13][29]	6,000	6,066	(66)	1	---	(65)	---	---	---	---	---	---	---	---
Low Rent Public Housing [13][29]	68,291	207,185	(138,894)	31,781	236	(107,349)	---	17,596	---	(17,000)	---	---	---	---
Meeker Memorial Hospital	27,629,175	26,011,564	1,617,611	239,063	1,424,559	432,115	---	---	---	---	784,584	---	1,424,559	495,000
Public Housing Capital Fund Program [13][29]	---	1,111	(1,111)	17,000	---	15,889	---	43,211	---	17,000	26,211	---	---	---
Total	28,296,461	26,945,533	1,350,928	587,463	1,605,694	332,697	---	262,099	---	---	813,693	---	1,575,960	654,508
Morrison														
Housing Choice Vouchers [29]	20,324	505,820	(485,496)	463,485	---	(22,011)	---	463,485	---	---	---	---	---	---
State Shelter Plus Grant [29]	---	23,232	(23,232)	23,232	---	---	---	23,232	---	---	---	---	---	---
State/Local [29]	70,932	122,157	(51,225)	43,026	6,866	(15,065)	---	---	---	---	1,959	---	6,866	14,163
Total	91,256	651,209	(559,953)	529,743	6,866	(37,076)	---	486,717	---	---	1,959	---	6,866	14,163
Mower														
Colonial Manor [14][29]	32,022	32,221	(199)	6	34	(227)	---	---	---	---	1,547	---	34	3,079
Minnesota Housing Finance Agency [14][29]	167,307	164,171	3,136	6,767	23,299	(13,396)	---	---	---	---	62,773	---	23,299	36,772
Owned Public Housing Program [14][29]	65,577	179,397	(113,820)	61,086	---	(52,734)	---	61,072	---	---	34,642	---	---	---
Rural Housing Service [14][29]	232,323	264,015	(31,692)	1,443	---	(30,249)	---	---	---	---	34,592	---	---	---
Section 8 Existing Housing Assistance Program [14][29]	---	151,964	(151,964)	146,838	---	(5,126)	---	146,835	---	---	---	---	---	---
Total	497,229	791,768	(294,539)	216,140	23,333	(101,732)	---	207,907	---	---	133,554	---	23,333	39,851
Murray														
Congregate Housing	200,529	208,806	(8,277)	---	50,919	(59,196)	---	---	---	---	---	---	23,070	1,010,000

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers*	Capital Outlay	Debt Service		
	Revenues	Expenses	Income	Revenues	Expenses	Net Income						Interest Paid	Principal Payments	
Hospital	17,638,042	17,718,326	(80,284)	109,775	80,691	(51,200)	---	---	---	---	6,558,665	3,971,956	80,691	412,831
Shetek Area Water and Sewer Commission [29]	402,785	679,268	(276,483)	(8,635)	313,613	(598,731)	---	---	---	---	---	8,586	228,493	740,759
Total	18,241,356	18,606,400	(365,044)	101,140	445,223	(709,127)	---	---	---	---	6,558,665	3,980,542	332,254	2,163,590
Olmsted														
Communications	1,157,425	1,061,351	96,074	4,620	---	100,694	---	---	---	---	77,828	---	---	---
Sanitary Sewer	85,157	74,462	10,695	20	18,509	(7,794)	---	---	---	---	---	---	18,509	6,600
Waste Management	21,245,766	18,335,409	2,910,357	919,562	4,752,726	(922,807)	---	209,963	415,066	10,388	563,827	---	4,752,726	4,255,000
Total	22,488,348	19,471,222	3,017,126	924,202	4,771,235	(829,907)	---	209,963	415,066	10,388	641,655	---	4,771,235	4,261,600
Otter Tail														
Prairie Lakes Municipal Solid Waste Authority [29]	3,585,058	5,424,798	(1,839,740)	7,482,430	836,288	4,806,402	---	---	7,479,201	---	13,651,541	19,380,000	836,288	380,000
Waste Management	7,333,074	7,211,367	121,707	193,899	20,280	295,326	---	---	176,587	---	102,848	---	20,280	---
Total	10,918,132	12,636,165	(1,718,033)	7,676,329	856,568	5,101,728	---	---	7,655,788	---	13,754,389	19,380,000	856,568	380,000
Pipestone														
Medical Center	22,912,325	21,774,907	1,137,418	734,561	129,196	1,742,783	---	---	---	---	1,860,885	---	123,548	377,303
Total	22,912,325	21,774,907	1,137,418	734,561	129,196	1,742,783	---	---	---	---	1,860,885	---	123,548	377,303
Polk														
Landfill	568,662	1,085,120	(516,458)	17,224	---	(499,234)	---	---	413	(226,344)	237,580	---	---	---
Resource Recovery	3,871,834	3,462,681	409,153	4,938	---	414,091	---	---	4,752	226,344	549,839	---	---	---
Total	4,440,496	4,547,801	(107,305)	22,162	---	(85,143)	---	---	5,165	---	787,419	---	---	---
Pope														
Housing and Redevelopment Authority [29]	---	101,810	(101,810)	445,761	317,697	26,254	296,198	---	---	---	982,825	2,405,000	285,800	185,000
Total	---	101,810	(101,810)	445,761	317,697	26,254	296,198	---	---	---	982,825	2,405,000	285,800	185,000
Ramsey														
Lake Owasso Residence	7,946,574	8,764,200	(817,626)	40,524	95,948	(873,050)	---	---	19,968	(1,293,343)	5,838	---	95,948	225,000
Law Enforcement Services	6,428,364	6,730,650	(302,286)	270,373	---	(31,913)	---	---	256,555	---	340,454	---	---	---
Ponds at Battle Creek	426,384	559,775	(133,391)	34,818	86,662	(185,235)	---	---	---	(1,288,144)	19,542	---	86,662	130,000
Ramsey County Care Center	13,804,871	15,403,525	(1,598,654)	77,263	137,272	(1,658,663)	---	---	33,778	(1,288,144)	60,708	---	91,109	90,000
Total	28,606,193	31,458,150	(2,851,957)	422,978	319,882	(2,748,861)	---	---	310,301	(3,869,631)	426,542	---	273,719	445,000
Renville														
Housing and Redevelopment Authority [29]	90,060	784,652	(694,592)	390,063	60,338	(364,867)	290,554	406,268	---	---	32,354	---	60,338	70,000
Renville County Hospital and Clinics	18,105,210	17,148,001	957,209	65,332	5,678	1,016,863	---	---	---	---	1,732,992	---	5,678	23,277
Solid Waste	864,813	922,305	(57,492)	227,221	---	169,729	---	---	55,950	---	---	---	---	---
Total	19,060,083	18,854,958	205,125	682,616	66,016	821,725	290,554	406,268	55,950	---	1,765,346	---	66,016	93,277

*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, 2013

Name of County and Enterprise [footnotes]	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
Rice														
Environmental Services	3,002,722	3,914,158	(911,436)	1,030,318	---	118,882	---	---	338,095	220,000	157,944	---	---	---
Roberts Lake	---	219	(219)	321,568	---	321,349	---	321,568	---	14,973	2,700,000	---	---	---
Total	3,002,722	3,914,377	(911,655)	1,351,886	---	440,231	---	321,568	338,095	234,973	2,857,944	---	---	---
Rock														
Rock County Rural Water Distict [29]	761,207	929,340	(168,133)	27,353	19,225	(160,005)	---	39,626	---	---	256,345	---	14,174	107,000
Total	761,207	929,340	(168,133)	27,353	19,225	(160,005)	---	39,626	---	---	256,345	---	14,174	107,000
Saint Louis														
Plat Books	26,843	48,195	(21,352)	---	---	(21,352)	---	---	---	---	---	---	---	---
Solid Waste Management	6,232,383	8,174,278	(1,941,895)	994,903	---	(946,992)	---	---	---	(241,624)	202,072	---	---	---
Total	6,259,226	8,222,473	(1,963,247)	994,903	---	(968,344)	---	---	---	(241,624)	202,072	---	---	---
Scott														
Community Development Agency [29]	5,751,189	9,266,174	(3,514,985)	5,870,512	1,737,108	618,419	2,463,771	110,575	---	---	4,857,856	7,755,616	1,729,994	7,607,570
Total	5,751,189	9,266,174	(3,514,985)	5,870,512	1,737,108	618,419	2,463,771	110,575	---	---	4,857,856	7,755,616	1,729,994	7,607,570
Sherburne														
Justice Center	10,609,238	9,111,073	1,498,165	---	---	1,498,165	---	---	---	1,897,850	---	---	---	---
Total	10,609,238	9,111,073	1,498,165	---	---	1,498,165	---	---	---	1,897,850	---	---	---	---
Sibley														
Sibley Estates	182,023	280,091	(98,068)	129,332	113	31,151	---	129,313	---	---	18,675	---	113	---
Total	182,023	280,091	(98,068)	129,332	113	31,151	---	129,313	---	---	18,675	---	113	---
Stearns														
Public Housing [13][29]	119,565	162,145	(42,580)	33,185	---	(9,395)	---	32,909	---	5,689	1,597	---	---	---
Rental Properties [13][29]	352,364	350,874	1,490	39,092	72,084	(31,502)	---	---	---	(15,000)	92,818	171,999	72,084	57,704
Section 8 Housing [13][29]	16,482	1,212,774	(1,196,292)	1,086,700	---	(109,592)	---	1,086,329	---	(63,297)	4,524	---	---	---
Septic Loan	---	---	---	---	---	---	---	---	---	5,242	---	---	---	---
The Bell [13][29]	37,758	96,986	(59,228)	34,065	10,108	(35,271)	---	34,019	---	---	798	---	10,108	26,299
Total	526,169	1,822,779	(1,296,610)	1,193,042	82,192	(185,760)	---	1,153,257	---	(67,366)	99,737	171,999	82,192	84,003
Steele														
Four Seasons Civic Center	384,118	618,952	(234,834)	117,642	---	(117,192)	---	---	---	---	7,874	---	---	---
Solid Waste	1,683,596	1,421,473	262,123	1,948	---	264,071	---	---	---	---	1,759,320	---	---	---
Total	2,067,714	2,040,425	27,289	119,590	---	146,879	---	---	---	---	1,767,194	---	---	---
Stevens														
7th Street Rental [29]	9,760	8,692	1,068	---	---	1,068	---	---	---	---	---	---	---	1,174
Bond Fund [29]	586,853	---	586,853	---	311,833	275,020	---	---	---	---	---	---	311,833	275,000

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Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2013

Name of County and Enterprise [footnotes]	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
General - Minnesota Housing Finance Agency [29]	182,419	95,756	86,663	4,076	---	90,739	---	173,253	---	---	---	---	---	---
Housing Choice Vouchers [29]	7,044	483,975	(476,931)	470,073	---	(6,858)	---	470,069	---	(22,400)	---	---	---	---
Minnesota Department of Health Lead Grant [29]	23,056	---	23,056	---	16,562	6,494	---	---	---	22,400	---	---	---	---
Morris Donnelly - Small Cities Development Program [29]	219,917	28,529	191,388	---	187,930	3,458	---	187,688	---	---	---	---	---	---
Morris Rental Rehabilitation [29]	13,209	---	13,209	---	18,651	(5,442)	---	---	12,377	---	---	---	---	---
Security Deposit Loan [29]	9,702	---	9,702	---	10,229	(527)	---	---	---	---	---	---	---	---
Small Cities Development Program - Chokio [29]	401	---	401	---	---	401	---	---	401	---	---	---	---	---
Small Cities Housing Rehabilitation Loan Program [29]	2,026	---	2,026	---	---	2,026	---	---	---	---	---	---	---	---
Wildwood Apartments [29]	147,617	19,007	128,610	24	52,475	76,159	---	---	---	---	---	---	---	16,908
Total	1,202,004	635,959	566,045	474,173	597,680	442,538	---	831,010	12,778	---	---	---	311,833	293,082
Swift														
Housing and Redevelopment Authority [13][29]	363,152	616,630	(253,478)	431,015	314,449	(136,912)	---	292,395	---	---	---	2,708,500	---	2,605,728
Swift County - Benson Hospital [29]	13,445,714	12,422,145	1,023,569	15,795	332,358	707,006	---	---	---	---	3,449,604	2,900,000	332,358	523,429
Total	13,808,866	13,038,775	770,091	446,810	646,807	570,094	---	292,395	---	---	3,449,604	5,608,500	332,358	3,129,157
Todd														
Solid Waste	1,488,998	1,552,304	(63,306)	62,775	---	(531)	---	---	62,472	300,000	79,718	---	---	---
Total	1,488,998	1,552,304	(63,306)	62,775	---	(531)	---	---	62,472	300,000	79,718	---	---	---
Traverse														
Prairieview Place	---	46,435	(46,435)	94,606	109,300	(61,129)	---	---	---	---	---	774,496	109,300	45,000
Traverse Care Center	15,500	322,122	(306,622)	299,302	132,417	(139,737)	---	---	---	---	---	---	132,417	3,383,149
Total	15,500	368,557	(353,057)	393,908	241,717	(200,866)	---	---	---	---	---	774,496	241,717	3,428,149
Wabasha														
Reads Landing Sanitary Sewer District [29]	67,038	93,419	(26,381)	14	3,962	(30,329)	---	---	---	---	---	---	3,962	1,430
Total	67,038	93,419	(26,381)	14	3,962	(30,329)	---	---	---	---	---	---	3,962	1,430
Washington														
Briar Pond LLC [29]	2,117,278	1,505,063	612,215	48,499	446,570	214,144	95,607	---	---	(88,961)	---	---	390,703	176,811
Family Housing Fund [29]	3,265,027	2,483,905	781,122	932,045	711,318	1,001,849	569,330	200,000	---	150,999	---	---	694,371	473,600
Public Housing Fund [29]	299,849	875,583	(575,734)	273,606	45,697	(347,825)	444	---	---	(118,079)	---	---	898	444
Senior Housing Fund [29]	2,795,358	2,752,267	43,091	1,527,625	815,015	755,701	619,860	---	---	195,000	---	---	703,469	957,554
Total	8,477,512	7,616,818	860,694	2,781,775	2,018,600	1,623,869	1,285,241	200,000	---	138,959	---	---	1,789,441	1,608,409
State Totals	\$1,513,016,423	\$1,547,922,552	(\$34,906,129)	\$49,137,510	\$49,137,510	(\$7,105,369)	\$5,646,452	\$36,178,063	\$23,559,893	(\$8,123,051)	\$137,470,319	\$51,745,633	\$23,100,115	\$39,294,839

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

ENTERPRISE FUND FOOTNOTES

- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [29] Discretely presented component unit.

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OUTSTANDING INDEBTEDNESS TABLE

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2013

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	G.O. Revenue	All Other [1]				
Aitkin	15,749	\$335,000	\$-	\$-	\$-	\$-	\$335,000	\$335,000	\$242,752	\$933,211
Anoka	341,465	175,670,000	-	39,165,000	5,100,000	-	219,935,000	55,625,000	7,954,748	9,022,976
Becker	33,167	4,970,000	-	-	-	-	4,970,000	-	3,557,196	2,256,431
Beltrami	45,652	6,230,000	-	-	4,365,000	-	10,595,000	10,595,000	-	1,824,281
Benton	39,219	10,620,000	-	-	-	-	10,620,000	4,230,000	522,478	2,468,122
Big Stone	5,127	850,000	-	-	-	-	850,000	-	-	516,405
Blue Earth	65,218	1,030,000	3,992,000	-	14,355,000	-	19,377,000	-	3,106,076	2,093,180
Brown	25,465	-	-	-	-	-	-	-	717,369	1,441,734
Carlton	35,505	15,530,000	-	-	-	-	15,530,000	4,010,000	-	2,881,401
Carver	95,463	26,270,000	-	24,715,000	650,000	-	51,635,000	5,800,000	12,544,921	5,249,837
Cass	28,604	-	-	-	-	-	-	-	1,096,644	2,980,940
Chippewa	12,146	-	-	-	-	-	-	-	639,953	639,932
Chisago	53,743	53,565,000	-	-	842,411	-	54,407,411	-	2,087,955	4,018,460
Clay	60,426	20,015,000	1,855,000	-	-	-	21,870,000	-	146,058	3,105,212
Clearwater	8,837	130,000	-	-	-	-	130,000	-	-	855,200
Cook	5,185	1,070,000	-	17,880,000	340,000	-	19,290,000	1,410,000	2,175,000	560,481
Cottonwood	11,610	-	930,000	-	-	-	930,000	930,000	1,545,044	775,774
Crow Wing	63,216	30,257,500	-	-	-	-	30,257,500	30,257,500	1,009,650	2,771,456
Dakota	408,732	46,400,000	-	67,575,000	-	-	113,975,000	27,120,000	6,077,029	18,564,998
Dodge	20,342	3,355,000	-	-	-	-	3,355,000	115,000	370,966	894,983
Douglas	36,529	34,360,000	260,000	16,975,000	38,710,037	-	90,305,037	10,715,000	792,400	7,039,846
Faribault	14,192	9,805,000	500,000	345,000	-	-	10,650,000	565,000	48,188	989,208
Fillmore	20,827	2,480,000	-	-	-	-	2,480,000	2,480,000	243,263	1,253,034
Freeborn	30,917	19,485,000	5,410,000	-	-	-	24,895,000	16,775,000	2,450,000	1,469,579
Goodhue	46,447	8,220,000	-	35,717	-	-	8,255,717	1,860,000	127,670	4,250,202
Grant	5,990	4,210,000	-	-	875,000	-	5,085,000	-	101,500	368,083
Hennepin	1,195,058	754,860,000	-	96,440,000	275,250,000	-	1,126,550,000	109,690,000	37,038,175	88,626,641
Houston	18,814	17,055,000	-	-	-	-	17,055,000	-	29,700	1,039,285
Hubbard	20,585	15,480,000	-	3,600,000	-	-	19,080,000	7,755,000	856,363	1,656,639
Isanti	38,231	6,845,000	-	-	-	-	6,845,000	3,110,000	761,316	1,644,455
Itasca	45,542	19,415,000	-	-	3,690,000	-	23,105,000	-	-	6,569,650
Jackson	10,265	17,365,000	855,000	4,790,000	-	-	23,010,000	1,770,000	140,001	735,863
Kanabec	16,009	12,070,000	-	2,660,000	10,190,000	-	24,920,000	2,905,000	545,332	1,494,775
Kandiyohi	42,351	19,840,000	18,070,000	-	1,145,724	-	39,055,724	16,150,000	15,983,089	4,163,433
Kittson	4,498	-	-	1,035,000	-	-	1,035,000	1,035,000	-	430,081
Koochiching	13,217	-	-	-	-	-	-	-	2,834,000	608,752
Lac qui Parle	7,041	-	-	-	-	-	-	-	496,773	381,145
Lake	10,777	1,690,000	-	780,000	-	-	2,470,000	-	19,985,826	1,373,034
Lake of the Woods	3,932	-	-	-	-	-	-	-	345,000	221,057
Le Sueur	27,834	13,825,000	-	-	-	-	13,825,000	-	-	963,280
Lincoln	5,830	5,645,000	-	-	-	-	5,645,000	1,345,000	1,383,192	203,629
Lyon	25,648	5,940,000	300,000	-	-	-	6,240,000	-	572,370	639,758
Mahnomen	5,534	-	-	195,000	705,000	-	900,000	195,000	890,340	172,029
Marshall	9,424	-	-	-	-	-	-	-	-	835,414
Martin	20,429	2,190,000	-	-	-	-	2,190,000	-	649,357	631,176
McLeod	36,095	-	-	-	3,425,983	-	3,425,983	-	1,208,966	1,264,246
Meeker	23,109	4,325,000	-	-	28,732,326	4,325,000	37,382,326	-	1,965,516	1,935,205

Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2013

Name of County	Population	Type of Bond					Total Bonded Indebtedness	Refunding [2]	Other Long-Term Debt	Compensated Absences
		General Obligation (G.O.)	Special Assessment	G.O. Revenue	G.O. Revenue	All Other [1]				
Mille Lacs	25,817	8,550,000	-	-	715,000	-	9,265,000	715,000	-	1,827,774
Morrison	32,877	7,735,000	-	-	-	-	7,735,000	3,440,000	1,313,582	1,888,630
Mower	39,356	20,960,000	-	-	-	-	20,960,000	-	1,588,957	1,083,324
Murray	8,536	1,785,000	810,000	6,660,000	5,495,044	-	14,750,044	4,360,000	11,604,232	608,918
Nicollet	33,002	21,345,000	-	-	-	-	21,345,000	1,755,000	2,088,642	1,475,704
Nobles	21,593	6,560,000	-	-	3,485,000	-	10,045,000	7,360,000	282,568	1,147,434
Norman	6,634	230,300	-	-	-	-	230,300	-	2,993	380,008
Olmsted	149,189	118,090,000	-	86,690,000	-	-	204,780,000	85,960,000	-	9,302,104
Otter Tail	57,588	13,250,000	-	-	37,710,000	-	50,960,000	355,000	1,135,884	5,145,351
Pennington	14,121	1,945,000	-	-	-	-	1,945,000	845,000	813,000	594,457
Pine	29,125	28,255,000	-	-	-	-	28,255,000	-	723,135	1,281,856
Pipestone	9,306	1,690,000	-	-	-	-	1,690,000	-	1,578,801	214,225
Polk	31,569	28,375,000	-	-	-	-	28,375,000	4,135,000	-	1,234,689
Pope	10,929	4,235,000	-	-	3,265,000	-	7,500,000	-	4,236,910	453,026
Ramsey	525,146	204,860,000	-	-	-	-	204,860,000	63,335,000	24,912,000	38,087,733
Red Lake	4,071	-	-	-	-	-	-	-	-	192,837
Redwood	15,755	8,530,000	-	-	-	-	8,530,000	-	494,363	779,652
Renville	15,214	16,500,000	-	-	1,335,000	-	17,835,000	680,000	1,763,295	1,866,466
Rice	64,656	27,230,000	-	-	-	-	27,230,000	1,155,000	488,668	1,838,454
Rock	9,524	3,925,000	610,000	-	-	-	4,535,000	-	1,427,639	358,358
Roseau	15,522	9,165,000	-	-	-	-	9,165,000	4,435,000	-	896,529
Saint Louis	200,398	52,017,444	-	-	-	-	52,017,444	19,067,902	5,388,459	33,713,910
Scott	136,926	66,660,000	-	-	42,985,000	-	109,645,000	22,110,000	5,839,980	4,980,773
Sherburne	90,203	18,325,000	-	-	-	-	18,325,000	7,315,000	-	5,019,692
Sibley	15,074	1,800,000	575,000	-	-	-	2,375,000	-	1,495,965	946,613
Stearns	152,063	13,215,000	-	-	5,050,000	-	18,265,000	845,000	1,753,714	7,731,431
Steele	36,417	16,155,000	-	-	3,185,000	-	19,340,000	14,940,000	1,204,054	1,333,970
Stevens	9,748	-	-	-	7,145,000	-	7,145,000	-	7,171,602	465,540
Swift	9,551	-	-	-	11,960,000	-	11,960,000	11,960,000	2,160,712	865,503
Todd	24,374	5,430,000	-	-	1,150,000	-	6,580,000	1,050,000	-	2,148,823
Traverse	3,460	3,610,000	-	3,190,000	-	-	6,800,000	4,810,000	59,481	313,346
Wabasha	21,442	11,655,000	-	89,121	-	-	11,744,121	-	6,282,414	1,325,702
Wadena	13,821	-	-	-	-	-	-	-	-	834,082
Waseca	19,075	3,995,000	-	-	-	-	3,995,000	-	-	981,729
Washington	248,095	138,310,000	-	-	41,660,000	-	179,970,000	61,785,000	17,098,650	8,296,990
Watonswan	11,136	3,970,000	-	-	-	-	3,970,000	1,975,000	672,751	877,402
Wilkin	6,558	4,270,000	-	-	-	-	4,270,000	2,015,000	-	303,496
Winona	51,362	5,930,000	-	-	-	-	5,930,000	-	48,504	2,330,359
Wright	128,459	51,040,000	-	-	-	-	51,040,000	4,010,000	3,581,272	3,638,963
Yellow Medicine	10,150	1,935,000	-	-	-	-	1,935,000	1,935,000	806,878	613,877
Total	5,417,838	\$2,302,935,244	\$34,167,000	\$372,819,838	\$553,516,525	\$4,325,000	\$3,267,763,607	\$649,125,402	\$241,261,281	\$342,194,243

Footnote:

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

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

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

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

County	2012			2013			2012/2013 Percent Change	Total Current Expenditures	2013 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	\$ 8,169,659	\$ 7,520,595	\$ 15,690,254	\$ 6,742,696	\$ 14,498,247	\$ 21,240,943	35.4%	\$ 24,595,845	86.4%
Anoka	33,364,204	43,301,879	76,666,083	31,413,196	41,272,338	72,685,534	-5.2%	222,218,868	32.7%
Becker	5,436,701	14,775,739	20,212,440	5,680,087	11,923,559	17,603,646	-12.9%	38,332,170	45.9%
Beltrami	17,670,268	16,634,717	34,304,985	15,958,277	11,747,041	27,705,318	-19.2%	66,451,331	41.7%
Benton	9,341,185	10,880,521	20,221,706	9,789,672	9,315,132	19,104,804	-5.5%	32,046,994	59.6%
Big Stone	2,071,165	4,431,001	6,502,166	2,504,511	4,187,708	6,692,219	2.9%	8,295,276	80.7%
Blue Earth	13,369,996	1,958,736	15,328,732	11,808,979	9,111,095	20,920,074	36.5%	56,459,560	37.1%
Brown	3,744,519	10,038,141	13,782,660	3,192,457	10,860,060	14,052,517	2.0%	24,466,298	57.4%
Carlton	9,932,216	6,718,629	16,650,845	10,716,245	6,584,891	17,301,136	3.9%	40,763,051	42.4%
Carver	23,034,488	10,654,617	33,689,105	18,455,884	10,629,641	29,085,525	-13.7%	76,360,233	38.1%
Cass	19,410,309	18,061,503	37,471,812	17,073,766	20,559,256	37,633,022	0.4%	38,376,918	98.1%
Chippewa	3,268,014	9,932,516	13,200,530	3,051,658	9,914,786	12,966,444	-1.8%	14,983,398	86.5%
Chisago	17,097,910	12,030,618	29,128,528	19,063,566	11,401,610	30,465,176	4.6%	40,327,431	75.5%
Clay	6,050,739	7,248,712	13,299,451	5,417,605	6,934,400	12,352,005	-7.1%	43,701,417	28.3%
Clearwater	2,772,381	6,196,911	8,969,292	2,207,236	5,583,141	7,790,377	-13.1%	16,159,455	48.2%
Cook	9,764,644	1,116,946	10,881,590	8,457,604	2,214,929	10,672,533	-1.9%	17,364,434	61.5%
Cottonwood	6,186,438	850,546	7,036,984	5,887,403	1,050,425	6,937,828	-1.4%	13,990,487	49.6%
Crow Wing	17,527,595	12,561,490	30,089,085	13,030,417	17,731,953	30,762,370	2.2%	54,995,919	55.9%
Dakota	64,193,932	180,534,763	244,728,695	56,956,330	194,647,367	251,603,697	2.8%	234,732,876	107.2%
Dodge	6,634,054	8,084,122	14,718,176	7,446,030	7,075,142	14,521,172	-1.3%	19,351,655	75.0%
Douglas	10,004,390	12,840,059	22,844,449	10,385,837	13,438,075	23,823,912	4.3%	36,837,128	64.7%
Faribault	1,786,781	(335,904)	1,450,877	3,293,796	(1,425,749)	1,868,047	28.8%	14,418,535	13.0%
Fillmore	1,990,340	4,593,045	6,583,385	1,390,322	4,040,035	5,430,357	-17.5%	17,873,648	30.4%
Freeborn	11,432,371	10,142,426	21,574,797	11,559,637	8,749,886	20,309,523	-5.9%	33,370,137	60.9%
Goodhue	18,903,938	10,776,098	29,680,036	17,676,610	9,905,969	27,582,579	-7.1%	42,329,127	65.2%
Grant	1,380,067	3,567,024	4,947,091	1,333,892	3,481,981	4,815,873	-2.7%	10,210,757	47.2%
Hennepin	145,966,144	169,132,402	315,098,546	173,458,289	173,150,307	346,608,596	10.0%	1,180,634,305	29.4%
Houston	3,919,593	7,630,821	11,550,414	4,114,594	8,055,735	12,170,329	5.4%	21,049,380	57.8%
Hubbard	5,946,520	8,466,285	14,412,805	8,965,293	8,464,264	17,429,557	20.9%	24,236,144	71.9%
Isanti	2,393,883	5,578,540	7,972,423	1,923,857	5,136,004	7,059,861	-11.4%	30,949,198	22.8%
Itasca	9,788,539	22,150,354	31,938,893	5,691,932	23,906,466	29,598,398	-7.3%	65,190,454	45.4%
Jackson	5,201,640	5,962,715	11,164,355	6,094,751	4,307,538	10,402,289	-6.8%	14,591,270	71.3%
Kanabec	1,655,203	5,216,678	6,871,881	2,129,001	5,025,015	7,154,016	4.1%	19,747,638	36.2%
Kandiyohi	10,323,397	19,441,626	29,765,023	10,925,112	19,591,386	30,516,498	2.5%	50,030,182	61.0%
Kittson	3,976,041	1,569,334	5,545,375	3,249,845	894,604	4,144,449	-25.3%	8,948,070	46.3%
Koochiching	5,070,265	10,724,641	15,794,906	5,471,728	9,992,866	15,464,594	-2.1%	17,651,583	87.6%
Lac qui Parle	1,864,331	4,991,435	6,855,766	1,544,790	5,152,230	6,697,020	-2.3%	10,569,077	63.4%
Lake	10,171,424	4,563,873	14,735,297	11,038,131	6,362,064	17,400,195	18.1%	20,877,899	83.3%
Lake of the Woods	4,190,371	3,320,396	7,510,767	4,575,806	4,243,659	8,819,465	17.4%	8,059,494	109.4%
Le Sueur	5,443,054	7,350,507	12,793,561	5,063,959	6,957,641	12,021,600	-6.0%	23,121,231	52.0%
Lincoln	4,182,798	1,115,795	5,298,593	3,711,602	1,761,188	5,472,790	3.3%	7,980,691	68.6%
Lyon	8,741,503	4,094,670	12,836,173	9,076,031	3,647,534	12,723,565	-0.9%	17,886,168	71.1%
Mahnomen	1,923,430	2,517,982	4,441,412	3,855,333	225,577	4,080,910	-8.1%	9,931,613	41.1%
Marshall	2,763,502	6,151,820	8,915,322	2,606,785	6,169,741	8,776,526	-1.6%	12,726,914	69.0%
Martin	6,721,348	3,203,051	9,924,399	6,794,748	1,031,981	7,826,729	-21.1%	21,443,351	36.5%
McLeod	18,137,539	12,334,165	30,471,704	18,165,139	9,472,465	27,637,604	-9.3%	31,913,424	86.6%

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

County	2012			2013			2012/2013 Percent Change	Total Current Expenditures	2013 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Meeker	6,933,938	9,299,209	16,233,147	6,684,246	8,623,428	15,307,674	5.7%	23,535,413	65.0%
Mille Lacs	7,552,158	6,598,568	14,150,726	5,184,497	6,165,579	11,350,076	-19.8%	25,710,553	44.1%
Morrison	7,649,310	10,151,148	17,800,458	7,722,876	10,642,697	18,365,573	3.2%	30,931,517	59.4%
Mower	23,681,479	9,496,115	33,177,594	23,302,058	10,353,267	33,655,325	1.4%	29,989,041	112.2%
Murray	3,875,152	2,171,569	6,046,721	3,684,146	2,867,110	6,551,256	8.3%	10,580,670	61.9%
Nicollet	11,669,637	10,317,838	21,987,475	10,949,443	10,043,342	20,992,785	-4.5%	26,770,895	78.4%
Nobles	7,826,487	7,412,358	15,238,845	7,225,728	4,392,733	11,618,461	-23.8%	21,102,123	55.1%
Norman	3,629,487	198,526	3,828,013	3,228,725	604,148	3,832,873	0.1%	9,802,978	39.1%
Olmsted	38,721,271	39,039,780	77,761,051	38,117,817	37,593,041	75,710,858	-2.6%	130,260,260	58.1%
Otter Tail	15,724,179	16,281,786	32,005,965	17,375,184	20,665,910	38,041,094	18.9%	50,521,604	75.3%
Pennington	4,057,857	4,689,649	8,747,506	4,446,529	5,436,372	9,882,901	13.0%	14,971,935	66.0%
Pine	934,858	8,538,056	9,472,914	1,170,024	2,838,330	4,008,354	-57.7%	29,301,187	13.7%
Pipestone	4,967,707	3,809,394	8,777,101	4,786,492	3,317,558	8,104,050	-7.7%	9,597,700	84.4%
Polk	16,532,211	4,603,937	21,136,148	14,259,786	11,673,056	25,932,842	22.7%	43,464,324	59.7%
Pope	1,638,688	4,079,060	5,717,748	2,622,753	4,075,890	6,698,643	17.2%	12,647,894	53.0%
Ramsey	205,628,134	16,535,672	222,163,806	207,234,457	9,213,010	216,447,467	-2.6%	523,439,466	41.4%
Red Lake	3,655,737	2,458,784	6,114,521	3,178,007	2,431,694	5,609,701	-8.3%	5,920,933	94.7%
Redwood	7,822,195	9,218,153	17,040,348	12,104,273	4,451,703	16,555,976	2.8%	16,766,790	98.7%
Renville	8,037,890	4,814,101	12,851,991	9,682,577	5,642,276	15,324,853	19.2%	22,784,556	67.3%
Rice	14,116,266	11,132,542	25,248,808	11,710,347	11,765,404	23,475,751	-7.0%	39,579,104	59.3%
Rock	5,148,471	1,914,998	7,063,469	4,863,201	1,736,708	6,599,909	-6.6%	8,986,766	73.4%
Roseau	4,437,792	1,900,560	6,338,352	5,090,685	3,340,561	8,431,246	33.0%	14,585,192	57.8%
Saint Louis	54,807,390	61,205,540	116,012,930	55,840,254	60,868,453	116,708,707	0.6%	221,570,933	52.7%
Scott	27,349,123	1,377,445	28,726,568	28,018,724	1,600,082	29,618,806	3.1%	81,274,074	36.4%
Sherburne	20,824,091	23,487,366	44,311,457	20,477,960	23,823,256	44,301,216	0.0%	58,513,295	75.7%
Sibley	6,610,022	8,130,882	14,740,904	6,327,053	8,653,488	14,980,541	1.6%	18,828,182	79.6%
Stearns	28,502,324	20,024,317	48,526,641	24,546,177	18,104,065	42,650,242	-12.1%	110,576,572	38.6%
Steele	8,987,492	11,920,839	20,908,331	9,410,299	12,275,412	21,685,711	3.7%	31,589,618	68.6%
Stevens	2,842,506	4,168,836	7,011,342	2,608,254	4,024,236	6,632,490	-5.4%	10,865,410	61.0%
Swift	(449,085)	5,241,953	4,792,868	78,230	5,692,081	5,770,311	20.4%	15,058,393	38.3%
Todd	3,594,598	5,332,475	8,927,073	2,297,097	5,198,410	7,495,507	-16.0%	22,172,308	33.8%
Traverse	2,814,417	3,256,102	6,070,519	2,911,960	2,493,344	5,405,304	-11.0%	8,652,944	62.5%
Wabasha	10,463,468	3,278,148	13,741,616	9,703,916	1,895,554	11,599,470	-15.6%	19,311,431	60.1%
Wadena	3,119,542	4,545,308	7,664,850	2,759,859	5,819,630	8,579,489	11.9%	17,280,226	49.6%
Waseca	4,624,225	7,899,178	12,523,403	4,835,856	6,439,269	11,275,125	-10.0%	19,114,292	59.0%
Washington	76,158,160	956,825	77,114,985	71,425,735	909,422	72,335,157	-6.2%	147,494,163	49.0%
Watsonwan	4,259,557	4,292,954	8,552,511	4,238,298	4,120,902	8,359,200	-2.3%	14,904,493	56.1%
Wilkin	2,288,626	5,120,490	7,409,116	2,338,397	5,982,445	8,320,842	12.3%	11,044,010	75.3%
Winona	12,341,878	8,153,269	20,495,147	12,488,055	10,869,896	23,357,951	14.0%	35,621,172	65.6%
Wright	30,002,651	15,162,025	45,164,676	30,172,233	15,867,324	46,039,557	1.9%	81,644,938	56.4%
Yellow Medicine	4,906,937	7,603,138	12,510,075	4,312,001	7,188,379	11,500,380	-8.1%	14,964,207	76.9%
Total	\$1,291,207,655	\$1,116,451,433	\$2,407,659,088	\$1,288,364,648	\$1,128,680,648	\$2,417,045,296	0.4%	\$4,878,282,596	49.5%

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

County	2012			2013			2012/2013 Percent Change	Total Current Expenditures	2013 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	\$ 1,786,781	\$ (335,904)	\$ 1,450,877	\$ 3,293,796	\$ (1,425,749)	\$ 1,868,047	28.8%	\$ 14,418,535	13.0%
Pine	934,858	8,538,056	9,472,914	1,170,024	2,838,330	4,008,354	-57.7%	29,301,187	13.7%
Isanti	2,393,883	5,578,540	7,972,423	1,923,857	5,136,004	7,059,861	-11.4%	30,949,198	22.8%
Clay	6,050,739	7,248,712	13,299,451	5,417,605	6,934,400	12,352,005	-7.1%	43,701,417	28.3%
Hennepin	145,966,144	169,132,402	315,098,546	173,458,289	173,150,307	346,608,596	10.0%	1,180,634,305	29.4%
Fillmore	1,990,340	4,593,045	6,583,385	1,390,322	4,040,035	5,430,357	-17.5%	17,873,648	30.4%
Anoka	33,364,204	43,301,879	76,666,083	31,413,196	41,272,338	72,685,534	-5.2%	222,218,868	32.7%
Todd	3,594,598	5,332,475	8,927,073	2,297,097	5,198,410	7,495,507	-16.0%	22,172,308	33.8%
Kanabec	1,655,203	5,216,678	6,871,881	2,129,001	5,025,015	7,154,016	4.1%	19,747,638	36.2%
Scott	27,349,123	1,377,445	28,726,568	28,018,724	1,600,082	29,618,806	3.1%	81,274,074	36.4%
Martin	6,721,348	3,203,051	9,924,399	6,794,748	1,031,981	7,826,729	-21.1%	21,443,351	36.5%
Blue Earth	13,369,996	1,958,736	15,328,732	11,808,979	9,111,095	20,920,074	36.5%	56,459,560	37.1%
Carver	23,034,488	10,654,617	33,689,105	18,455,884	10,629,641	29,085,525	-13.7%	76,360,233	38.1%
Swift	(449,085)	5,241,953	4,792,868	78,230	5,692,081	5,770,311	20.4%	15,058,393	38.3%
Stearns	28,502,324	20,024,317	48,526,641	24,546,177	18,104,065	42,650,242	-12.1%	110,576,572	38.6%
Norman	3,629,487	198,526	3,828,013	3,228,725	604,148	3,832,873	0.1%	9,802,978	39.1%
Mahnomen	1,923,430	2,517,982	4,441,412	3,855,333	225,577	4,080,910	-8.1%	9,931,613	41.1%
Ramsey	205,628,134	16,535,672	222,163,806	207,234,457	9,213,010	216,447,467	-2.6%	523,439,466	41.4%
Beltrami	17,670,268	16,634,717	34,304,985	15,958,277	11,747,041	27,705,318	-19.2%	66,451,331	41.7%
Carlton	9,932,216	6,718,629	16,650,845	10,716,245	6,584,891	17,301,136	3.9%	40,763,051	42.4%
Mille Lacs	7,552,158	6,598,568	14,150,726	5,184,497	6,165,579	11,350,076	-19.8%	25,710,553	44.1%
Itasca	9,788,539	22,150,354	31,938,893	5,691,932	23,906,466	29,598,398	-7.3%	65,190,454	45.4%
Becker	5,436,701	14,775,739	20,212,440	5,680,087	11,923,559	17,603,646	-12.9%	38,332,170	45.9%
Kittson	3,976,041	1,569,334	5,545,375	3,249,845	894,604	4,144,449	-25.3%	8,948,070	46.3%
Grant	1,380,067	3,567,024	4,947,091	1,333,892	3,481,981	4,815,873	-2.7%	10,210,757	47.2%
Clearwater	2,772,381	6,196,911	8,969,292	2,207,236	5,583,141	7,790,377	-13.1%	16,159,455	48.2%
Washington	76,158,160	956,825	77,114,985	71,425,735	909,422	72,335,157	-6.2%	147,494,163	49.0%
Cottonwood	6,186,438	850,546	7,036,984	5,887,403	1,050,425	6,937,828	-1.4%	13,990,487	49.6%
Wadena	3,119,542	4,545,308	7,664,850	2,759,859	5,819,630	8,579,489	11.9%	17,280,226	49.6%
Le Sueur	5,443,054	7,350,507	12,793,561	5,063,959	6,957,641	12,021,600	-6.0%	23,121,231	52.0%
Saint Louis	54,807,390	61,205,540	116,012,930	55,840,254	60,868,453	116,708,707	0.6%	221,570,933	52.7%
Pope	1,638,688	4,079,060	5,717,748	2,622,753	4,075,890	6,698,643	17.2%	12,647,894	53.0%
Nobles	7,826,487	7,412,358	15,238,845	7,225,728	4,392,733	11,618,461	-23.8%	21,102,123	55.1%
Crow Wing	17,527,595	12,561,490	30,089,085	13,030,417	17,731,953	30,762,370	2.2%	54,995,919	55.9%
Watsonwan	4,259,557	4,292,954	8,552,511	4,238,298	4,120,902	8,359,200	-2.3%	14,904,493	56.1%
Wright	30,002,651	15,162,025	45,164,676	30,172,233	15,867,324	46,039,557	1.9%	81,644,938	56.4%
Brown	3,744,519	10,038,141	13,782,660	3,192,457	10,860,060	14,052,517	2.0%	24,466,298	57.4%
Roseau	4,437,792	1,900,560	6,338,352	5,090,685	3,340,561	8,431,246	33.0%	14,585,192	57.8%
Houston	3,919,593	7,630,821	11,550,414	4,114,594	8,055,735	12,170,329	5.4%	21,049,380	57.8%
Olmsted	38,721,271	39,039,780	77,761,051	38,117,817	37,593,041	75,710,858	-2.6%	130,260,260	58.1%
Waseca	4,624,225	7,899,178	12,523,403	4,835,856	6,439,269	11,275,125	-10.0%	19,114,292	59.0%
Rice	14,116,266	11,132,542	25,248,808	11,710,347	11,765,404	23,475,751	-7.0%	39,579,104	59.3%
Morrison	7,649,310	10,151,148	17,800,458	7,722,876	10,642,697	18,365,573	3.2%	30,931,517	59.4%
Benton	9,341,185	10,880,521	20,221,706	9,789,672	9,315,132	19,104,804	-5.5%	32,046,994	59.6%
Polk	16,532,211	4,603,937	21,136,148	14,259,786	11,673,056	25,932,842	22.7%	43,464,324	59.7%
Wabasha	10,463,468	3,278,148	13,741,616	9,703,916	1,895,554	11,599,470	-15.6%	19,311,431	60.1%

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

County	2012			2013			2012/2013 Percent Change	Total Current Expenditures	2013 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			
Freeborn	11,432,371	10,142,426	21,574,797	11,559,637	8,749,886	20,309,523	-5.9%	33,370,137	60.9%
Kandiyohi	10,323,397	19,441,626	29,765,023	10,925,112	19,591,386	30,516,498	2.5%	50,030,182	61.0%
Stevens	2,842,506	4,168,836	7,011,342	2,608,254	4,024,236	6,632,490	-5.4%	10,865,410	61.0%
Cook	9,764,644	1,116,946	10,881,590	8,457,604	2,214,929	10,672,533	-1.9%	17,364,434	61.5%
Murray	3,875,152	2,171,569	6,046,721	3,684,146	2,867,110	6,551,256	8.3%	10,580,670	61.9%
Traverse	2,814,417	3,256,102	6,070,519	2,911,960	2,493,344	5,405,304	-11.0%	8,652,944	62.5%
Lac qui Parle	1,864,331	4,991,435	6,855,766	1,544,790	5,152,230	6,697,020	-2.3%	10,569,077	63.4%
Douglas	10,004,390	12,840,059	22,844,449	10,385,837	13,438,075	23,823,912	4.3%	36,837,128	64.7%
Meeker	6,933,938	9,299,209	16,233,147	6,684,246	8,623,428	15,307,674	5.7%	23,535,413	65.0%
Goodhue	18,903,938	10,776,098	29,680,036	17,676,610	9,905,969	27,582,579	-7.1%	42,329,127	65.2%
Winona	12,341,878	8,153,269	20,495,147	12,488,055	10,869,896	23,357,951	14.0%	35,621,172	65.6%
Pennington	4,057,857	4,689,649	8,747,506	4,446,529	5,436,372	9,882,901	13.0%	14,971,935	66.0%
Renville	8,037,890	4,814,101	12,851,991	9,682,577	5,642,276	15,324,853	19.2%	22,784,556	67.3%
Lincoln	4,182,798	1,115,795	5,298,593	3,711,602	1,761,188	5,472,790	3.3%	7,980,691	68.6%
Steele	8,987,492	11,920,839	20,908,331	9,410,299	12,275,412	21,685,711	3.7%	31,589,618	68.6%
Marshall	2,763,502	6,151,820	8,915,322	2,606,785	6,169,741	8,776,526	-1.6%	12,726,914	69.0%
Lyon	8,741,503	4,094,670	12,836,173	9,076,031	3,647,534	12,723,565	-0.9%	17,886,168	71.1%
Jackson	5,201,640	5,962,715	11,164,355	6,094,751	4,307,538	10,402,289	-6.8%	14,591,270	71.3%
Hubbard	5,946,520	8,466,285	14,412,805	8,965,293	8,464,264	17,429,557	20.9%	24,236,144	71.9%
Rock	5,148,471	1,914,998	7,063,469	4,863,201	1,736,708	6,599,909	-6.6%	8,986,766	73.4%
Dodge	6,634,054	8,084,122	14,718,176	7,446,030	7,075,142	14,521,172	-1.3%	19,351,655	75.0%
Otter Tail	15,724,179	16,281,786	32,005,965	17,375,184	20,665,910	38,041,094	18.9%	50,521,604	75.3%
Wilkin	2,288,626	5,120,490	7,409,116	2,338,397	5,982,445	8,320,842	12.3%	11,044,010	75.3%
Chisago	17,097,910	12,030,618	29,128,528	19,063,566	11,401,610	30,465,176	4.6%	40,327,431	75.5%
Sherburne	20,824,091	23,487,366	44,311,457	20,477,960	23,823,256	44,301,216	0.0%	58,513,295	75.7%
Yellow Medicine	4,906,937	7,603,138	12,510,075	4,312,001	7,188,379	11,500,380	-8.1%	14,964,207	76.9%
Nicollet	11,669,637	10,317,838	21,987,475	10,949,443	10,043,342	20,992,785	-4.5%	26,770,895	78.4%
Sibley	6,610,022	8,130,882	14,740,904	6,327,053	8,653,488	14,980,541	1.6%	18,828,182	79.6%
Big Stone	2,071,165	4,431,001	6,502,166	2,504,511	4,187,708	6,692,219	2.9%	8,295,276	80.7%
Lake	10,171,424	4,563,873	14,735,297	11,038,131	6,362,064	17,400,195	18.1%	20,877,899	83.3%
Pipestone	4,967,707	3,809,394	8,777,101	4,786,492	3,317,558	8,104,050	-7.7%	9,597,700	84.4%
Aitkin	\$8,169,659	\$7,520,595	\$15,690,254	\$6,742,696	\$14,498,247	\$21,240,943	35.4%	\$24,595,845	86.4%
Chippewa	3,268,014	9,932,516	13,200,530	3,051,658	9,914,786	12,966,444	-1.8%	14,983,398	86.5%
McLeod	18,137,539	12,334,165	30,471,704	18,165,139	9,472,465	27,637,604	-9.3%	31,913,424	86.6%
Koochiching	5,070,265	10,724,641	15,794,906	5,471,728	9,992,866	15,464,594	-2.1%	17,651,583	87.6%
Red Lake	3,655,737	2,458,784	6,114,521	3,178,007	2,431,694	5,609,701	-8.3%	5,920,933	94.7%
Cass	19,410,309	18,061,503	37,471,812	17,073,766	20,559,256	37,633,022	0.4%	38,376,918	98.1%
Redwood	7,822,195	9,218,153	17,040,348	12,104,273	4,451,703	16,555,976	2.8%	16,766,790	98.7%
Dakota	64,193,932	180,534,763	244,728,695	56,956,330	194,647,367	251,603,697	2.8%	234,732,876	107.2%
Lake of the Woods	4,190,371	3,320,396	7,510,767	4,575,806	4,243,659	8,819,465	17.4%	8,059,494	109.4%
Mower	23,681,479	9,496,115	33,177,594	23,302,058	10,353,267	33,655,325	1.4%	29,989,041	112.2%
Total	\$1,291,207,655	\$1,116,451,433	\$2,407,659,088	\$1,288,364,648	\$1,128,680,648	\$2,417,045,296	0.4%	\$ 4,878,282,596	49.5%

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APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESTRICTED FUND BALANCES

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Appendix A - County General and Special Revenue Unrestricted Fund Balances

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

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

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

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

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

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

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

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.¹⁰ If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

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

¹⁰The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Fund Balance Classifications/Definitions for Governmental Funds

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

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹¹	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> 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.”¹² 	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹³	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁴	<ul style="list-style-type: none"> • 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 usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. ¹⁵	

¹¹GASB Statement 54, ¶ 6

¹²GASB Statement 54, ¶ 8

¹³GASB Statement 54, ¶ 10

¹⁴GASB Statement 54, ¶ 13

¹⁵GASB Statement 54, ¶ 17

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GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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