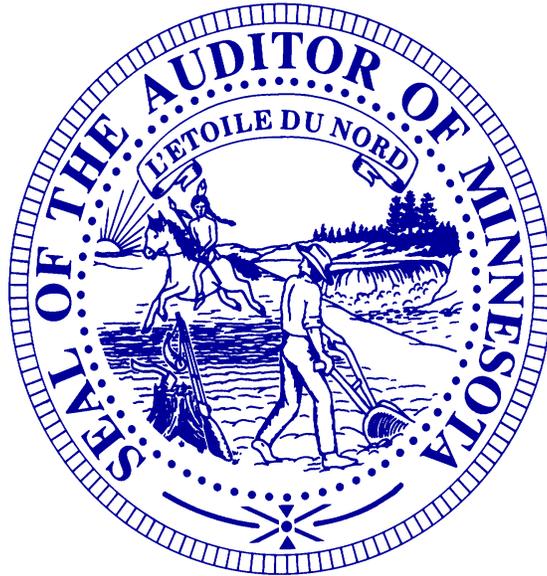


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2006 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 160 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 730 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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2006 Revenues, Expenditures, and Debt



August 8, 2008

Government Information Division Office of the State Auditor State of Minnesota

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Scope and Methodology

This publication is intended to help citizens, 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 2006.

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

The enterprise or proprietary funds of counties are presented separately from the governmental funds. Minnesota counties operate many types of public service enterprises. These enterprises furnish a variety of services that operate completely, or in large part, from revenues derived from the sale of goods or services. The financial operations of the public service enterprises are presented in Tables 3 through 7.

Table 8 lists the bonded and other long-term debt outstanding as of December 31, 2006, by county. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 9 and 10 present an analysis of the 2005 and 2006 unreserved fund balances in the General and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2005 to 2006, and a comparison of 2006 unreserved fund balances to total current expenditures. Appendix B 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: www.auditor.state.mn.us.

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Executive Summary

Current Trends

- Minnesota county revenues increased 7.9 percent from 2005 to 2006 to total \$5.1 billion. The rise in total revenues was driven by growth in nearly all sources of revenue (pg. 5).
- Counties reported total expenditures of \$5.3 billion in 2006. This represents an increase of \$412.5 million, or 8.5 percent, from total expenditures in 2005 (pg. 9).
- In 2006, Minnesota counties reported outstanding long-term debt of \$2.3 billion. This represents an increase of 4.7 percent from long-term debt reported in 2005 (pg. 13).
- The operating losses of Minnesota county enterprises totaled \$1.1 million in 2006. This is an increase in the operating losses from the \$406,248 reported in 2005, but still an improvement from the \$13.4 million in operating losses reported in 2004 (pg. 14).
- The average unreserved fund balance as a percent of current expenditures declined from 47.5 percent in 2005 to 45.5 percent in 2006 (pg. 15).

Ten-Year Trends

- Total revenue in constant dollars has risen only 4.8 percent since 1997 (pg. 7).
- From 1997 to 2002, the share of revenues derived from taxes declined from 38 to 36 percent, while the share of revenues derived from state grants increased from 28 percent to 35 percent. From 2002 to 2006, this trend reversed: the share of revenue derived from taxes increased from 36 percent to 40 percent, while the share of revenues derived from state grants decreased from 35 percent to 30 percent (pg. 7).
- When adjusted for inflation, 2006 total county expenditures were less than 1999 (pg. 10).
- An analysis of outstanding long-term debt since 1997 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 30 percent between 1997 and 2006. When compared to the 5 percent growth in total revenues during this period, the trend suggests that counties are now more frequently using debt to finance certain expenditures (pg. 13).¹

¹ Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

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Comparison and Overview

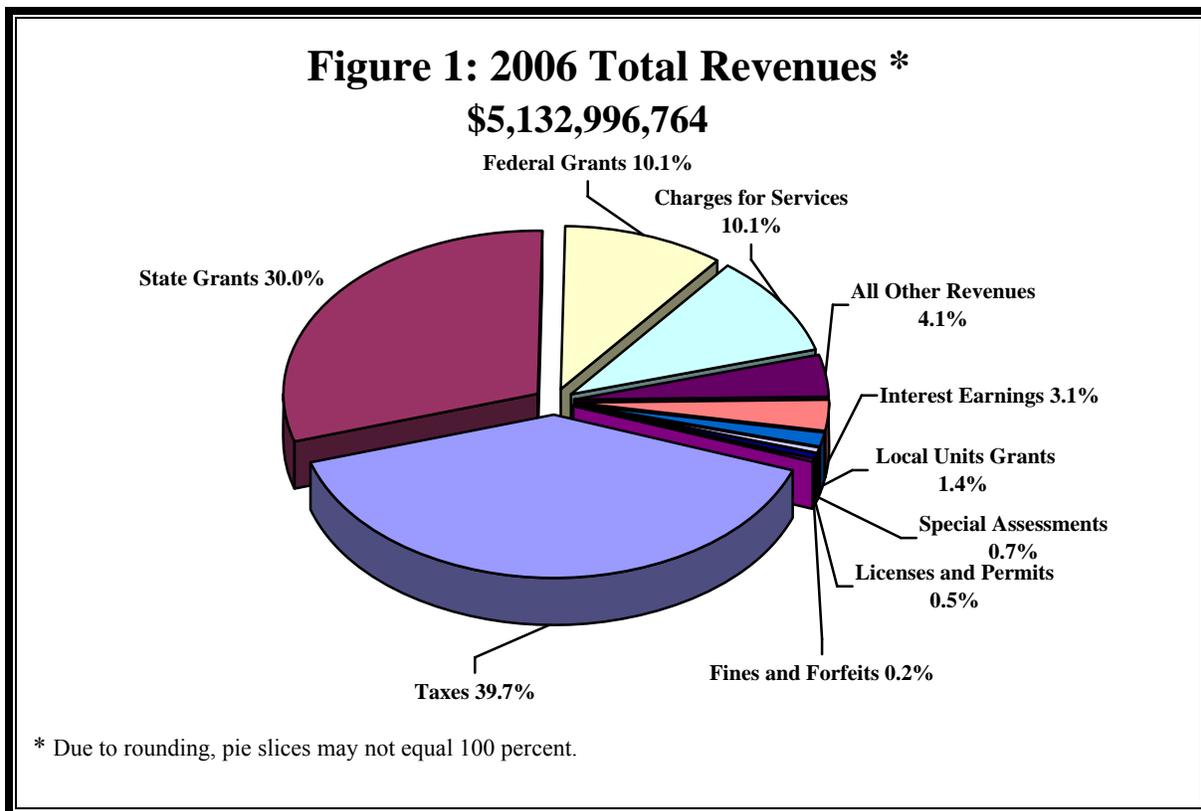
Governmental Fund Revenues

Current and Five-Year Trends

Minnesota county revenues increased 7.9 percent from 2005 to 2006 to total \$5.1 billion. The rise in total revenues was driven by growth in nearly all sources of revenue. Licenses and permits and fines and forfeits were the only sources of county revenues to decrease between 2005 and 2006.

The composition of total county revenues generally varies only slightly from year-to-year. Figure 1 shows the relative shares of total governmental revenues by source. Taxes and state grants are the most significant sources of county revenues. Together, these sources accounted for 69.7 percent of total revenues in 2006. From 2005 to 2006, taxes increased 7 percent to total \$2.0 billion. State grants increased 5.8 percent between 2005 and 2006 to total \$1.5 billion.

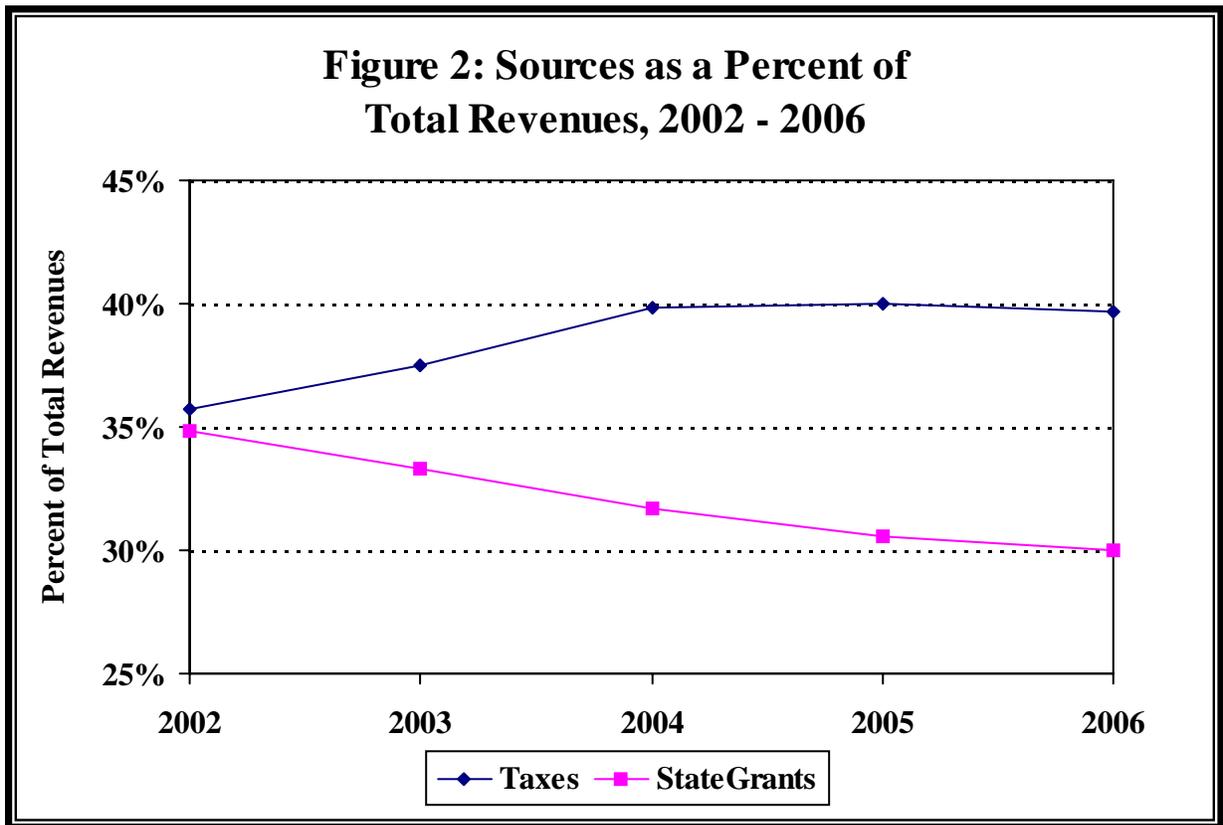
Federal grants accounted for 10.1 percent of total revenue in 2006. From 2005 to 2006, federal grants grew 9.3 percent to total \$521 million. Federal grants include highway, human services, disaster, and all other grants. Federal highway grants increased 89.5 percent from 2005 to 2006, due in part to a \$13.6 million grant to Hennepin County.



Other sources of county revenues increased from 2005 to 2006, including charges for services (4.2 percent), all other revenues (2.2 percent), interest earnings (83.1 percent), local grants (35.7 percent), and special assessments (1.7 percent). Although interest earnings grew 83.1 percent between 2005 and 2006, the impact on total revenue was minimal. In 2006, interest earnings contributed 3.1 percent of total revenue. Similarly, local unit grants increased 35.7 percent; however, these grants are a minor source of revenue. In 2006, local unit grants accounted for 1.4 percent of total revenues.

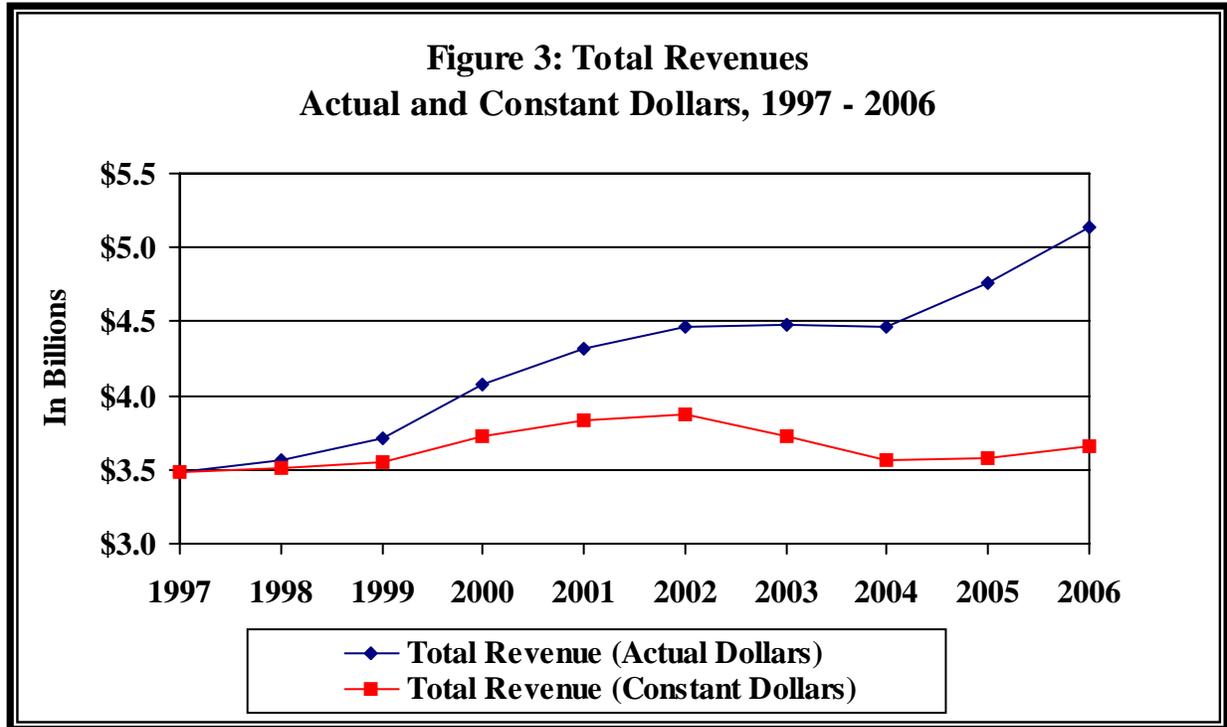
Two sources of revenues decreased between 2005 and 2006: licenses and permits (3.9 percent) and fines and forfeits (17.2 percent). Together, these categories provided less than 1 percent of total revenues in 2006.

In recent years, the share of total county revenues from state grants has decreased, while the share from taxes has increased. The beginning of this trend corresponds with cuts to state aid for counties in 2003. As shown in Figure 2, the increase in taxes from 2002 to 2005 mirrors the decrease in state grants. In 2006, the percentage of total revenue from taxes remained relatively flat, while state grants continued on a downward trend.



Ten-Year Trends

Total revenue in constant dollars² has risen only 4.8 percent since 1997. Total revenue in constant dollars increased from 1997 to 2002 followed by a decrease from 2002 to 2004. The level of total revenue in constant dollars in 2006 was near 2000 levels.



Primary Sources of Revenue

Over the past ten years, the primary sources of revenue for counties were taxes, state grants, federal grants, and charges for services. Figure 4 shows how the composition of primary sources of revenue for counties changed from 1997 to 2006.

This analysis shows some changes in the structure of county revenues in recent years. More specifically, from 1997 to 2002, the share of revenues derived from taxes declined from 38 to 36 percent, while the share of revenues derived from state grants increased from 28 percent to 35 percent. From 2002 to 2006, this trend reversed: the share of revenue derived from taxes increased from 36 percent to 40 percent, while the share of revenues derived from state grants decreased from 35 percent to 30 percent. Figure 4 and Table 1a on the following page illustrate these trends and provide additional information on the trends for all revenues over the ten-year period.

² Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 1997 as the base year.

Figure 4: Primary Sources of Revenue, 1997 - 2006

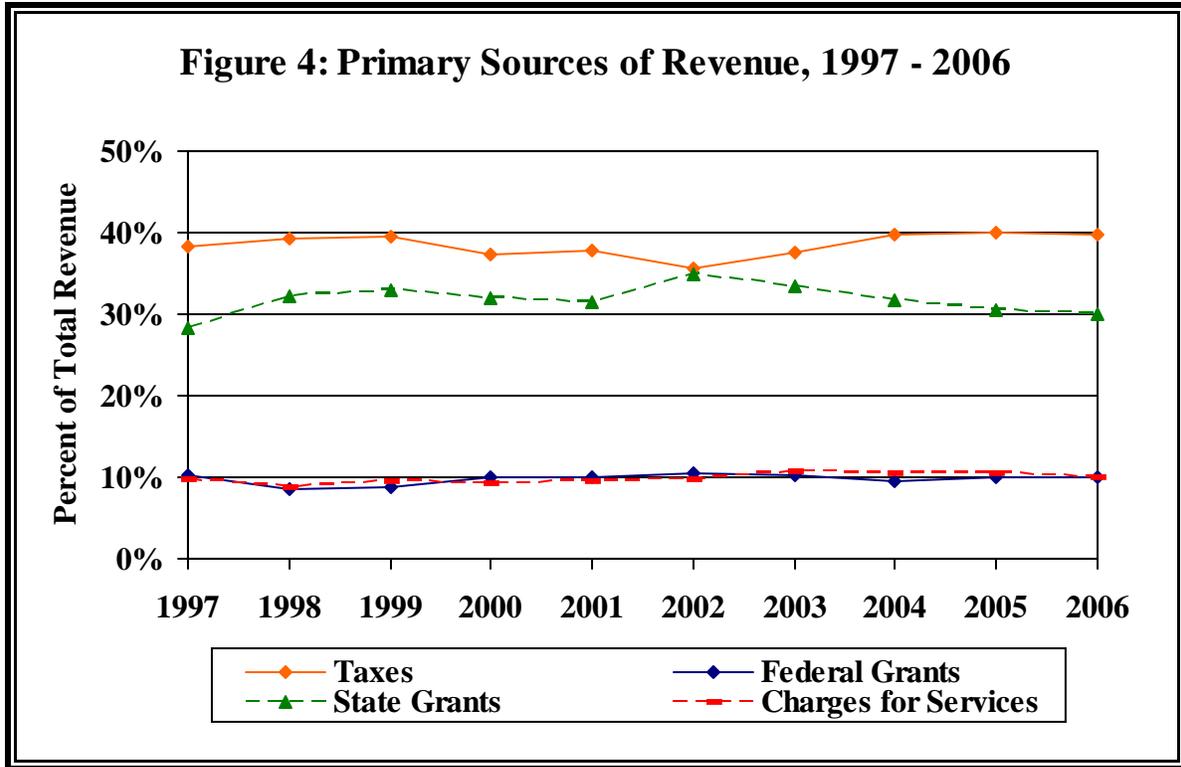


Table 1a: County Revenue Summary (Actual Dollars), 1997 - 2006

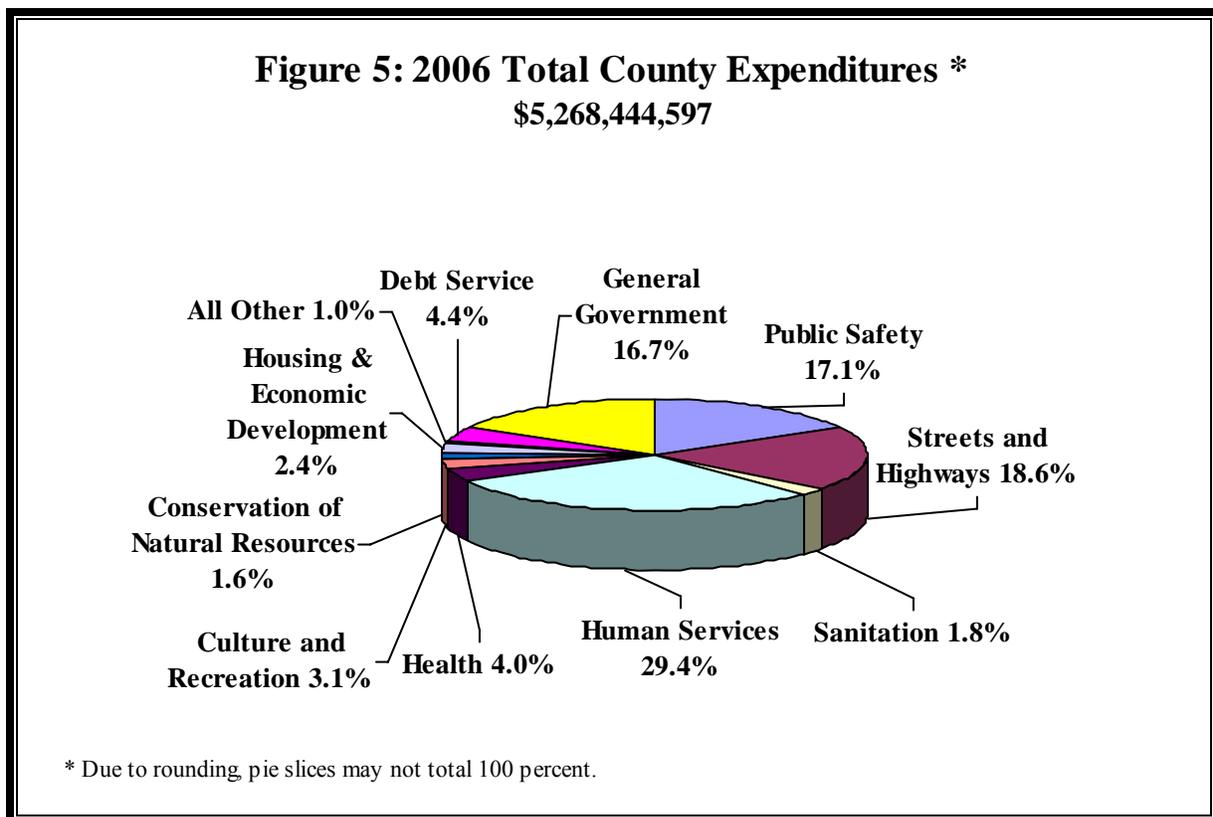
REVENUES	1997	2001	2002	2006	1997 - 01 5-Year Change	2002 - 06 5-Year Change	10-Year Change
Taxes	1,339,136,552	1,624,230,440	1,596,240,790	2,036,778,986	21.3%	27.6%	52.1%
Special Assessments	24,219,168	28,009,005	28,686,953	36,800,064	15.6%	28.3%	51.9%
Licenses and Permits	15,020,289	20,956,192	21,940,226	27,888,645	39.5%	27.1%	85.7%
Total Federal Grants	360,771,170	431,772,775	470,364,742	520,976,649	19.7%	10.8%	44.4%
Total State Grants	990,593,162	1,360,247,193	1,554,490,688	1,541,580,580	37.3%	-0.8%	55.6%
Local Unit Grants	31,250,086	48,674,200	37,684,687	69,583,057	55.8%	84.6%	122.7%
Charges for Services	342,736,671	412,807,139	434,734,690	518,431,772	20.4%	19.3%	51.3%
Fines and Forfeits	22,992,324	20,636,547	20,448,379	8,319,974	-10.2%	-59.3%	-63.8%
Interest Earnings	164,477,943	149,327,806	113,669,276	161,441,388	-9.2%	42.0%	-1.8%
All Other Revenues	198,089,671	217,155,999	192,626,382	211,195,649	9.6%	9.6%	6.6%
Total Revenues	3,489,287,036	4,313,817,296	4,470,886,813	5,132,996,764	23.6%	14.8%	47.1%

Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$5.3 billion in 2006. This represents an increase of \$412.5 million, or 8.5 percent, from total expenditures in 2005. 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). Seventy-eight percent of total expenditures in 2006 were current expenditures. Between 2005 and 2006, current expenditures increased 4.9 percent and capital outlays grew 29.3 percent. Over half of the increase in capital outlays in 2006 was due to a rise in capital outlays for streets and highways. Debt service increased 4.8 percent from 2005 to 2006.

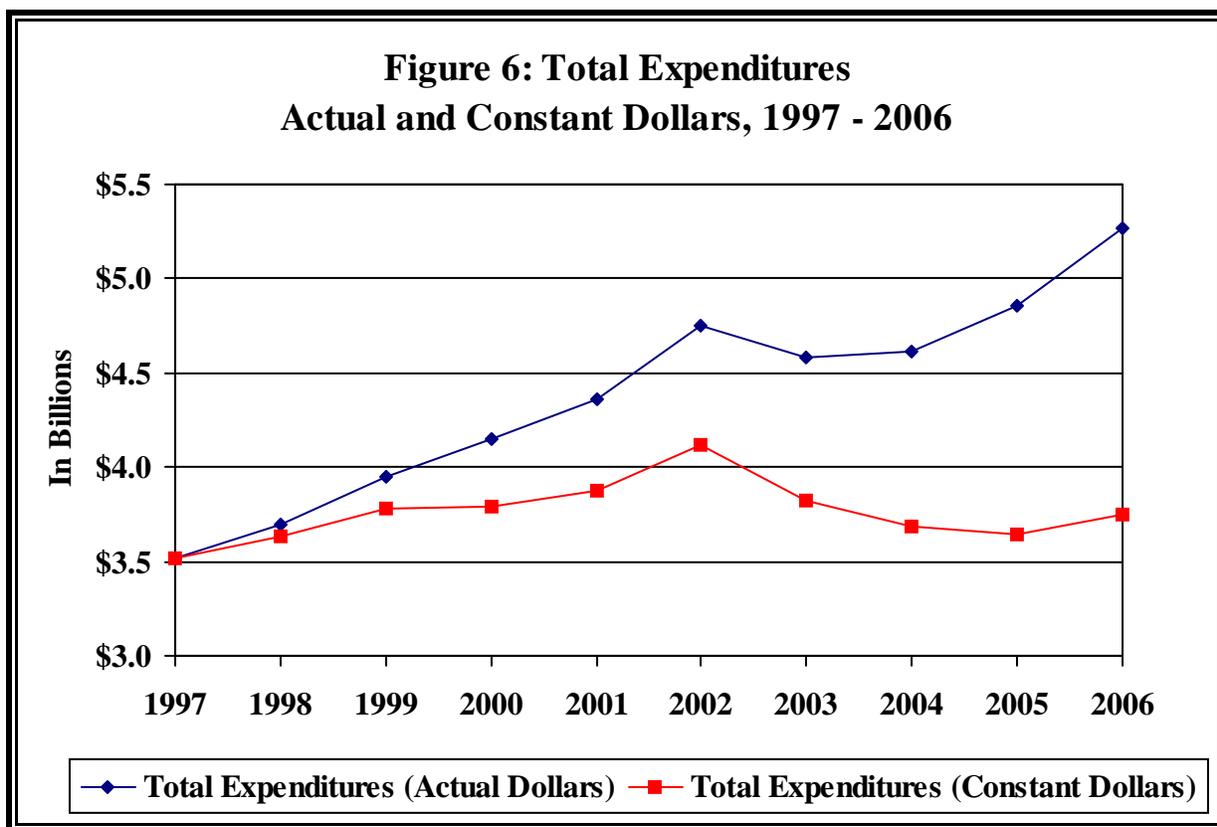
Figure 5 provides a breakdown of total county expenditures in 2006. The largest category of total expenditures for counties is human services. These expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves. In 2006, human services expenditures grew 2.1 percent to total \$1.5 billion. Human services represented 29.4 percent of total county expenditures in 2006. Streets and highways follow as the second largest category of total expenditures for counties, accounting for 18.6 percent of total county expenditures in 2006. From 2005 to 2006, expenditures for streets and highways grew by 14.2 percent to total \$979.4 million.



Other categories of expenditures increased from 2005 to 2006, including general government (8.3 percent), public safety (8.9 percent), sanitation (11.5 percent), health (13.6 percent), culture and recreation (4.5 percent), conservation of natural resources (13.7 percent), housing and economic development (5.8 percent), and debt service (4.8 percent). All other expenditures increased 1,015.5 percent from 2005 to 2006. The increase in all other expenditures from 2005 to 2006 was due in part to \$15.7 million in other expenditures reported by Hennepin County. All other expenditures include current expenditures and capital outlays for airports, transit, cemeteries, education, and miscellaneous expenditures. Capital outlays for enterprise funds are also included in the all other category of expenditures.

Ten-Year Trends

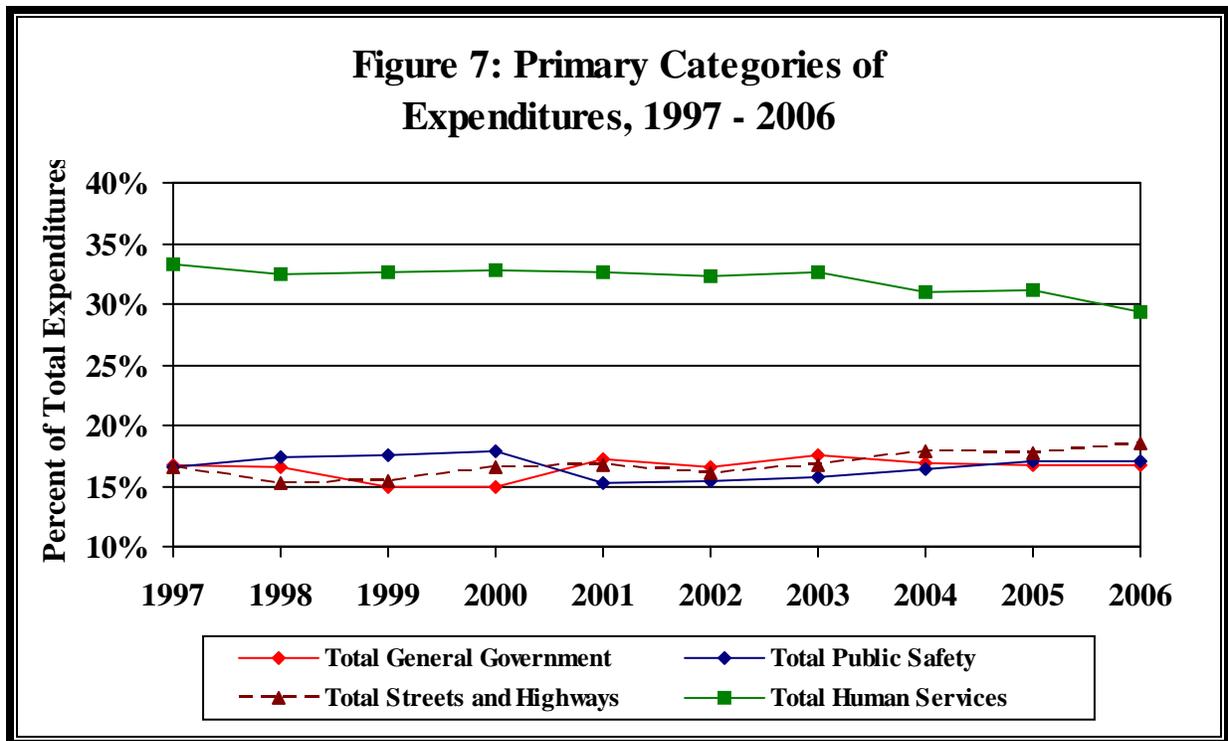
When adjusted for inflation, 2006 total county expenditures were less than 1999 levels. Total county expenditures increased from 1997 to 2002 and then decreased from 2002 to 2005. The decline in expenditures from 2002 to 2005 coincided with reductions to state aid for counties and levy limits imposed after the state’s fiscal crisis in 2002.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the past ten years were human services, streets and highways, public safety, and general governmental expenditures. Although spending for human services is still the most significant category of county expenditures, its contribution to total expenditures has gradually declined over the longer-term. (See Figure 7 on the following page.) This trend is the result of reductions in services, as well as changes in the funding for county human services programs. Stricter eligibility requirements have led to fewer recipients of

services and therefore, reduced costs for service delivery. In addition, state and federal governments provide nearly all of the funding for benefits provided through county human services programs. Counties incur costs for administering the human services programs, which are reported as expenditures for human services.



Capital Outlay Expenditures

Capital outlays are expenditures that include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays increased 29.3 percent from 2005 to 2006 to total \$925.2 million. Several counties reported significant miscellaneous capital outlays in 2006, including Rice County with \$3.2 million and Chisago County with \$2.9 million. Figure 8 shows capital outlays in actual and constant dollars from 1997 to 2006.

The trend in capital outlays is similar to the trend in current expenditures with a little more volatility. In actual dollars, capital outlays have increased 81 percent since 1997 with a considerable rise occurring from 2005 to 2006 due to a 24 percent increase in capital outlays for streets and highways. Because streets and highways account for 67 percent of all county capital outlays, this category of capital outlay significantly affects the overall trend. It appears that substantial increases in state and federal highway grants helped finance the increase. Between 2005 and 2006, federal highway grants increased 90 percent, and state highway grants increased 17 percent. A number of counties reported significant increases in streets and highways capital outlays between 2005 and 2006.

**Figure 8: Capital Outlay Expenditures
Actual and Constant Dollars, 1997 - 2006**

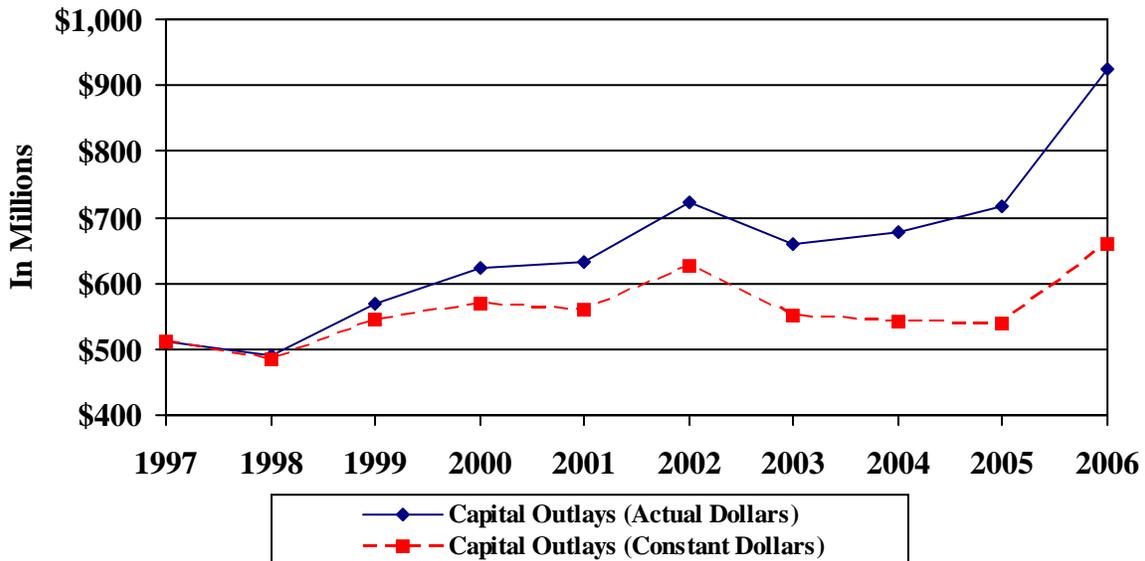


Table 2a: County Expenditures Summary (Actual Dollars), 1997 - 2006

EXPENDITURES	1997	2001	2002	2006	1997 - 01 5-Year Change	2002 - 06 5-Year Change	10-Year Change
General Government	587,824,410	750,882,581	781,477,387	878,950,111	49.5%	12.5%	49.5%
Public Safety	580,390,953	663,558,389	730,484,807	899,754,504	55.0%	23.2%	55.0%
Streets and Highways	579,920,440	728,114,537	763,225,570	979,408,030	68.9%	28.3%	68.9%
Sanitation	62,299,906	76,936,442	71,681,656	96,001,153	54.1%	33.9%	54.1%
Human Services	1,171,856,518	1,423,783,552	1,536,233,194	1,547,760,264	32.1%	0.8%	32.1%
Health	155,999,444	200,110,971	209,434,493	208,248,791	33.5%	-0.6%	33.5%
Culture and Recreation	107,655,945	133,564,754	149,783,912	160,794,485	49.4%	7.4%	49.4%
Cons.of Natural Resources	61,902,618	67,683,751	68,495,540	84,805,074	37.0%	23.8%	37.0%
Economic Development	38,794,693	98,911,169	139,512,522	125,586,830	223.7%	-10.0%	223.7%
All Other	25,996,861	42,712,223	35,744,474	53,301,237	105.0%	49.1%	105.0%
Total Debt Service	141,511,019	174,056,365	262,947,977	233,834,118	65.2%	-11.1%	65.2%
Total Expenditures	3,514,152,807	4,360,314,734	4,749,021,532	5,268,444,597	49.9%	10.9%	49.9%
Total Current Expenditures	2,860,860,213	3,555,578,641	3,763,057,839	4,109,443,894	43.6%	9.2%	43.6%
Total Capital Outlay	511,781,575	630,679,728	723,015,716	925,166,585	80.8%	28.0%	80.8%
Total Debt Service	141,511,019	174,056,365	262,947,977	233,834,118	65.2%	-11.1%	65.2%
Total Expenditures	3,514,152,807	4,360,314,734	4,749,021,532	5,268,444,597	49.9%	10.9%	49.9%

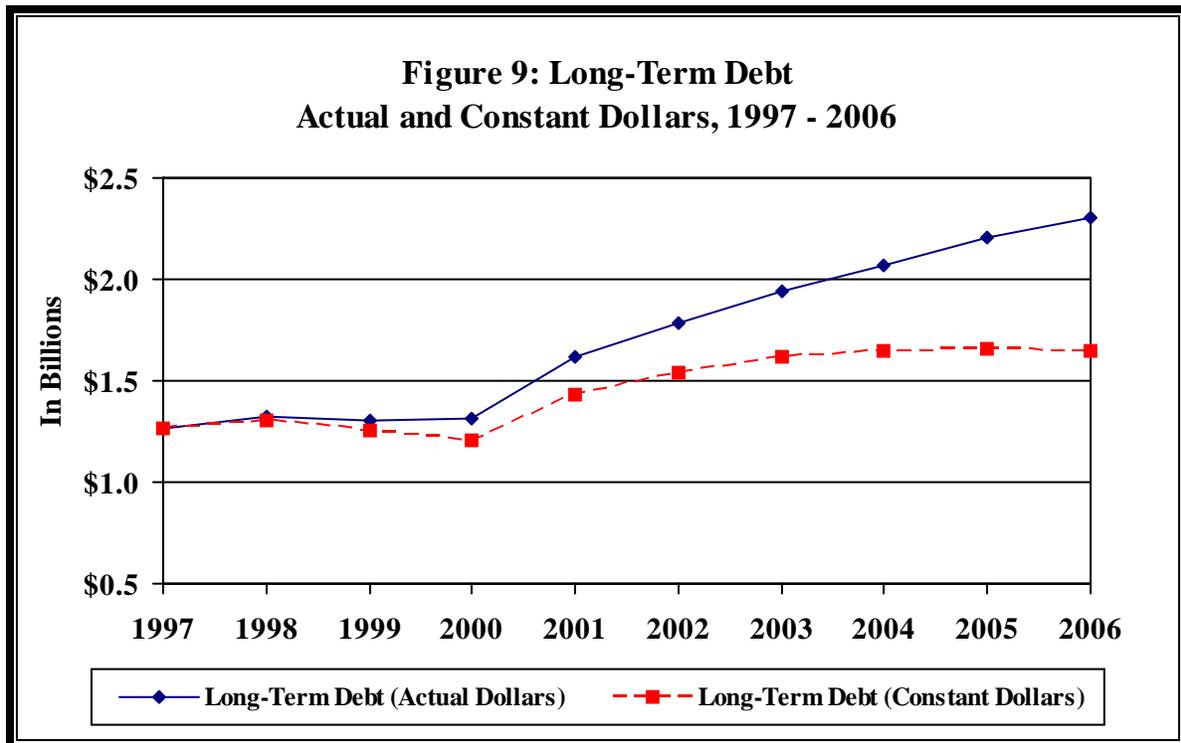
Outstanding Long-Term Indebtedness

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 2006, Minnesota counties reported outstanding long-term debt of \$2.3 billion. This represents an increase of 4.7 percent from long-term debt reported in 2005. Long-term debt includes bonded indebtedness and other long-term debt. In 2006, outstanding bond debt totaled \$2.1 million, and other long-term debt totaled \$205.5 million.

Ten-Year Trends

An analysis of outstanding long-term debt since 1997 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 30 percent between 1997 and 2006. When compared to the 5 percent growth in total revenues during this period, the trend suggests that counties are now more frequently using debt to finance certain expenditures.³ Also, because counties are generally restricted from borrowing for expenditures other than capital outlays, and streets and highways account for two-thirds of county capital outlays, it is likely that counties are relying more on borrowing to finance these projects than in the past. Since 2000, when adjusted for inflation, long-term debt has actually increased at a greater rate than over the ten-year period - - 37 percent to 30 percent.



³ Counties primarily issue bonds to fund capital projects and purchases. Counties may issue tax anticipation certificates for current operations, but they must be repaid within 15 months of the certification of the property tax levy.

Public Service Enterprises

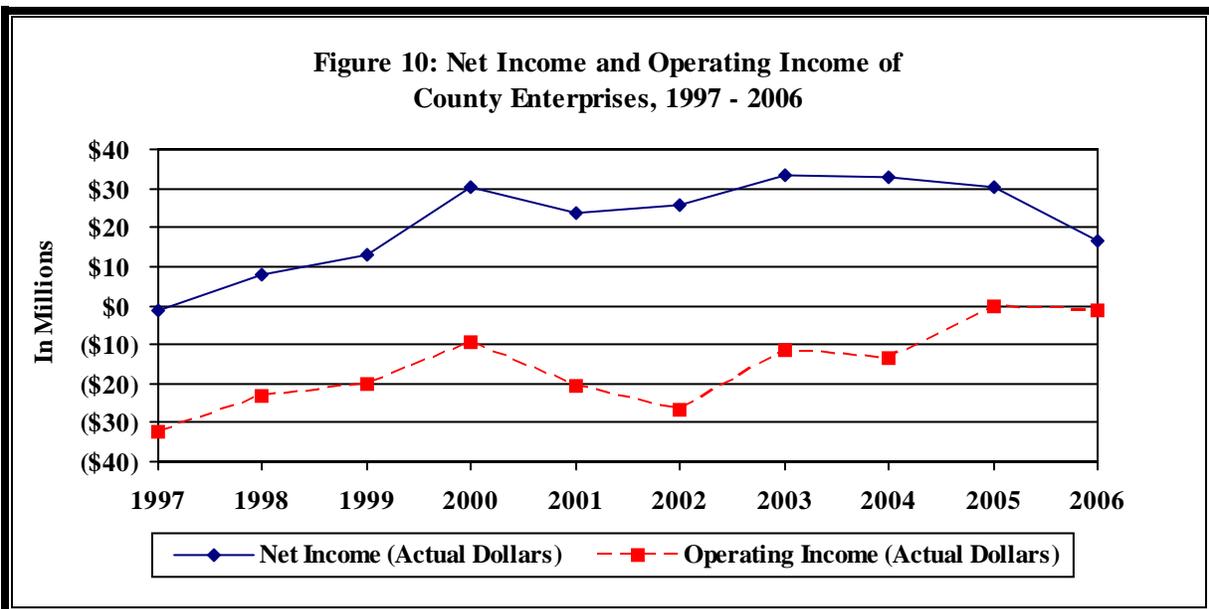
Some counties maintain public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial condition of public service enterprises are reflected in enterprise funds, which is a set of financial information separate from governmental funds. Enterprise funds are generally intended to be self-sustaining operations maintained through fees for services and user charges. Although some enterprises generate net income, most have the objective of breaking even. Enterprise funds are tracked using accounting principles that provide more detailed financial information than governmental funds. The most common types of enterprises maintained by counties are hospitals, nursing homes, nursing services, and solid waste.

Current and Five-Year Trends

Public enterprises provide goods or services for a charge much like private businesses; however, instead of generating profit, some public enterprises aim to recover the costs for providing the goods or services. Many public enterprises, however, do not generate sufficient income to cover operating costs. In these cases, counties supplement operating revenues with transfers from other funds and non-operating revenues, such as taxes and grants. The operating losses of Minnesota county enterprises totaled \$1.1 million in 2006. This is an increase in the operating losses from the \$406,248 reported in 2005, but still an improvement from the \$13.4 million in operating losses reported in 2004.

Ten-Year Trends

Figure 10 shows net income and operating income in actual dollars from 1997 to 2006. The gap between the operating income line and the net income line shows the amount that counties contributed in the form of non-operating revenues such as taxes and grants to county enterprises. This amount has decreased only three times in the past ten years including from 2005 to 2006.



Unreserved Fund Balances of the General Fund and the Special Revenue Funds

Counties maintain fund balances for several reasons. Counties need fund balances at the end of the fiscal year to meet expenditures occurring in the first five months of the next fiscal year, before the property taxes and state aid payments are received. In addition, counties keep reserves as contingency funds for unforeseen fiscal needs and emergencies. Some counties put aside reserves for future capital improvements and purchases. Accumulating fund balances allows counties to limit or avoid incurring debt through the issuance of bonds to finance capital improvement projects.

Current and Five-Year Trends

In 2006, Minnesota counties' unreserved fund balances of General and Special Revenue Funds totaled \$1.9 billion. This represents an increase of 0.5 percent from 2005 unreserved fund balances. Comparing fund balance levels to total current expenditures helps to put fund balances in perspective and provides insight on the relative financial security of Minnesota counties. In 2006, current expenditures grew at a faster rate than unreserved fund balances. As a result, the average unreserved fund balances as a percent of current expenditures for counties declined from 47.5 percent in 2005 to 45.5 percent in 2006. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from 17 percent (Blue Earth County) to 126 percent (Lac qui Parle County).

The Office of the State Auditor recommends that counties maintain an unreserved fund balance in their Special and General Revenue Funds of between 35 and 50 percent of fund operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁴ Maintaining fund balances provides financial security and lowers the risk counties face during times of financial crisis or emergency. Due to the security provided by fund balances, a very low fund balance is a greater concern than a high fund balance. Counties should have policies regarding fund balance levels to guide financial decisions, as well as to provide a way for officials and citizens to evaluate fund balances.⁵

Ten-Year Trends

As shown in Figure 11, unreserved fund balances and current expenditures increased steadily from 1997 to 2006. From 2002 to 2005, county unreserved fund balances grew at a faster rate than current expenditures, which caused the unreserved fund balances as a percent of current expenditure average to grow. In 2006, the reverse occurred. Current expenditures grew at a faster pace than unreserved fund balances. As a result, the overall average of unreserved fund balances as a percent of total current expenditures fell. Figure 12 shows unreserved fund balances as a percent of current expenditures between 1997 and 2006.

⁴ Due to data limitations, this analysis uses current expenditures as a proxy for operating revenues.

⁵ The Office of the State Auditor issued a Statement of Position (SOP) on Local Government Fund Balances in January of 2008. See: http://www.osa.state.mn.us/other/columns/mncounties_0709_column.pdf.

Figure 11: Unreserved Fund Balances (Actual) and Total Current Expenditures (Actual), 1997 - 2006

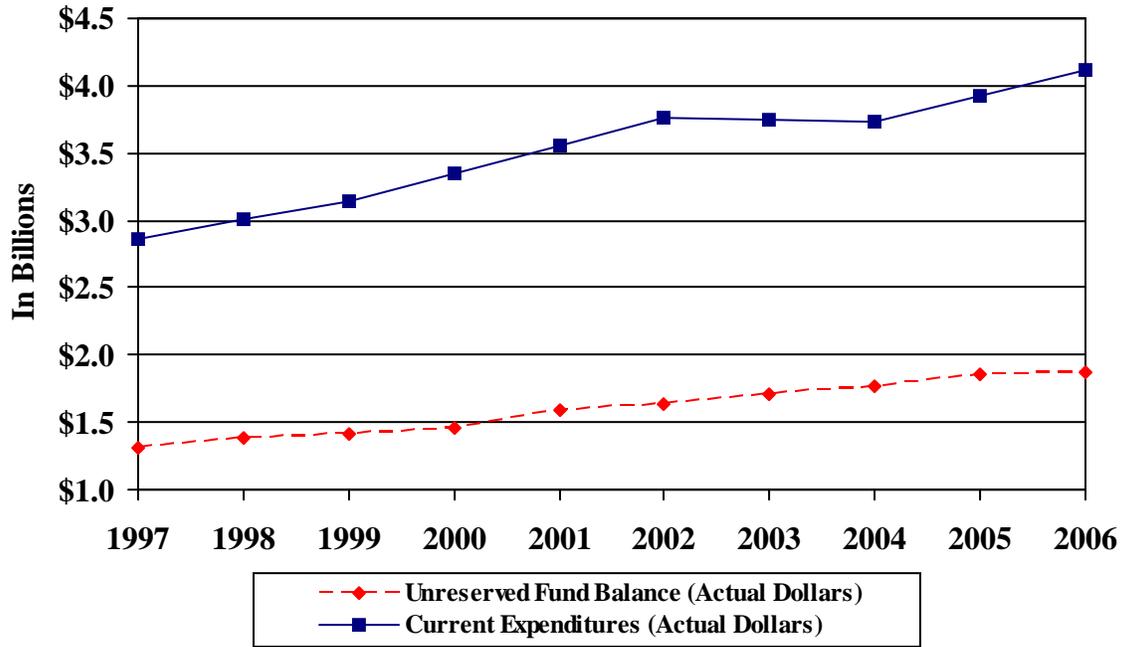
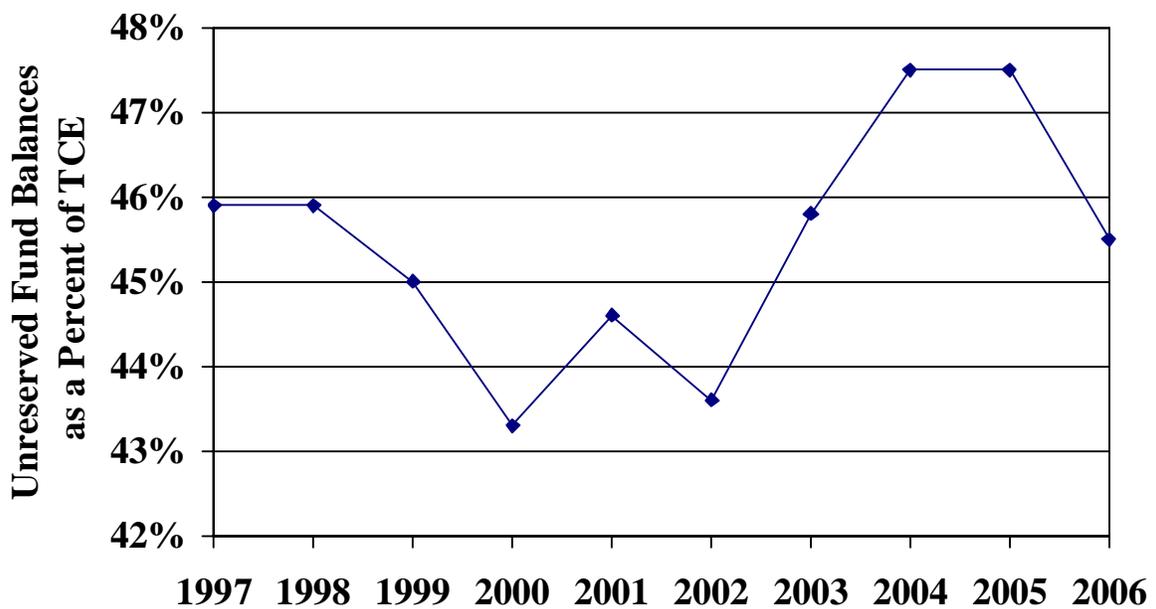


Figure 12: Unreserved Fund Balances as a Percent of Total Current Expenditures, 1997 - 2006



GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures
5-Year Change
For the Years Ended December 31, 2002 through 2006

	<u>2002</u>		<u>2003</u>		<u>2004</u>		<u>2005</u>		<u>2006</u>		2005/2006 % Increase [Decrease]	5-Year Change
Population (2006 Population Estimates) [1]	5,033,661		5,088,006		5,145,106		5,205,091		5,231,106		0.5%	3.9%
Net Taxable Tax Capacity	\$3,214,720,110		\$3,533,489,889		\$3,910,458,667		\$4,418,189,161		\$4,965,811,083		12.4%	54.5%
2005 Net Tax Levy (Collectible in 2006)	1,551,037,260		1,666,874,604		1,752,348,280		1,869,926,950		1,996,915,713		6.8%	28.7%
REVENUES	AMOUNT	%										
Taxes	\$1,596,240,790	35.7%	\$1,676,681,514	37.5%	\$1,774,769,845	39.8%	\$1,904,061,809	40.0%	\$2,036,778,986	39.7%	7%	28%
Special Assessments	28,686,953	0.6%	35,960,236	0.8%	35,639,201	0.8%	36,189,217	0.8%	36,800,064	0.7%	1.7%	28.3%
Licenses and Permits	21,940,226	0.5%	25,016,386	0.6%	27,275,273	0.6%	29,013,006	0.6%	27,888,645	0.5%	-3.9%	27.1%
Intergovernmental Revenues												
Federal Grants												
Highways	43,486,218	1.0%	54,809,926	1.2%	54,167,612	1.2%	46,304,918	1.0%	87,740,340	1.7%	89.5%	101.8%
Human Services	289,661,294	6.5%	284,469,074	6.4%	247,049,829	5.5%	215,523,036	4.5%	269,116,533	5.2%	24.9%	-7.1%
Disaster	10,478,389	0.2%	8,001,976	0.2%	22,082,179	0.5%	29,826,844	0.6%	28,711,733	0.6%	-3.7%	174.0%
All Other	126,738,841	2.8%	109,746,451	2.5%	99,753,615	2.2%	185,194,685	3.9%	135,408,043	2.6%	-26.9%	6.8%
Total Federal Grants	470,364,742	10.5%	457,027,427	10.2%	423,053,235	9.5%	476,849,483	10.0%	520,976,649	10.1%	9.3%	10.8%
State Grants												
HACA [2]	206,914,384	4.6%	132,483,435	3.0%	0	0.0%	0	0.0%	0	0.0%	N/A	N/A
Manufactured Home HACA [2]	1,969,926	0.0%	2,038,732	0.0%	10,118	0.0%	0	0.0%	0	0.0%	N/A	N/A
Market Value Credit	150,066,407	3.4%	152,791,382	3.4%	148,426,743	3.3%	144,325,809	3.0%	139,064,582	2.7%	-3.6%	-7.3%
County Program Aid	0	0.0%	0	0.0%	119,993,087	2.7%	205,864,873	4.3%	205,878,119	4.0%	0.0%	N/A
Attached Machinery Aid [2]	2,381,776	0.1%	403,108	0.0%	0	0.0%	0	0.0%	0	0.0%	N/A	N/A
Disparity Reduction Aid	10,125,470	0.2%	11,419,976	0.3%	11,222,231	0.3%	9,718,179	0.2%	9,486,049	0.2%	-2.4%	-6.3%
Highways	383,708,396	8.6%	403,147,480	9.0%	429,146,786	9.6%	392,540,063	8.3%	459,098,207	8.9%	17.0%	19.6%
Human Services	525,073,661	11.7%	503,776,627	11.3%	496,664,532	11.1%	444,107,656	9.3%	481,120,670	9.4%	8.3%	-8.4%
Criminal Justice Aid [2]	30,249,960	0.7%	31,849,580	0.7%	0	0.0%	0	0.0%	0	0.0%	N/A	N/A
PERA Aid	4,968,513	0.1%	7,969,013	0.2%	8,022,425	0.2%	5,474,139	0.1%	8,020,705	0.2%	46.5%	61.4%
Police Aid	7,421,517	0.2%	11,029,738	0.2%	11,395,041	0.3%	35,879,537	0.8%	15,464,538	0.3%	-56.9%	108.4%
All Other	231,610,678	5.2%	234,113,539	5.2%	188,309,042	4.2%	219,490,101	4.6%	223,447,710	4.4%	1.8%	-3.5%
Total State Grants	1,554,490,688	34.8%	1,491,022,610	33.3%	1,413,179,887	31.7%	1,457,400,357	30.6%	1,541,580,580	30.0%	5.8%	-0.8%
Local Units Grants	37,684,687	0.8%	51,659,560	1.2%	42,210,926	0.9%	51,276,317	1.1%	69,583,057	1.4%	35.7%	84.6%
Total Intergovernmental Revenues	\$2,062,540,117	46.1%	\$1,999,709,597	44.7%	\$1,878,444,048	42.1%	\$1,985,526,157	41.7%	\$2,132,140,286	41.5%	7.4%	3.4%
Charges for Services	434,734,690	9.7%	476,745,917	10.7%	473,364,532	10.6%	497,436,358	10.5%	518,431,772	10.1%	4.2%	19.3%
Fines and Forfeits	20,448,379	0.5%	19,398,179	0.4%	14,960,423	0.3%	10,047,529	0.2%	8,319,974	0.2%	-17.2%	-59.3%
Interest Earnings	113,669,276	2.5%	52,145,845	1.2%	60,253,189	1.4%	88,178,374	1.9%	161,441,388	3.1%	83.1%	42.0%
All Other Revenues	192,626,382	4.3%	189,647,308	4.2%	197,124,036	4.4%	206,683,994	4.3%	211,195,649	4.1%	2.2%	9.6%
Total Revenues	\$4,470,886,813	100.0%	\$4,475,304,982	100.0%	\$4,461,830,547	100.0%	\$4,757,136,444	100.0%	\$5,132,996,764	100.0%	7.9%	14.8%
Other Financing Sources												
Borrowing												
Bonds Issued	320,078,756		245,328,475		250,395,194		355,389,042		209,919,888			
Other Long-Term Debt	20,909,726		22,632,797		24,246,975		30,000,601		13,836,422			
Short-Term Debt	0		0		0		0		8,148			
Total Borrowing	340,988,482		267,961,272		274,642,169		385,389,643		223,764,458			
Other Sources	7,817,613		8,321,693		26,358,303		11,235,913		14,885,877			
Transfers From - Enterprise Funds	5,176,395		7,059,470		5,915,705		4,539,361		5,281,641			
- Governmental Funds	96,037,009		94,328,851		95,809,949		106,523,094		126,788,383			
Total Revenues and Other Sources	\$4,920,906,312		\$4,852,976,268		\$4,864,556,673		\$5,264,824,455		\$5,503,717,123			

Footnotes:

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

[2] These programs were rolled into a new program called County Program Aid in 2004.

		2002		2003		2004		2005		2006		2005/2006	5-Year
EXPENDITURES		AMOUNT	%	% Increase [Decrease]	Change								
General Government	- Current Expenditures	\$703,962,913	14.8%	\$711,766,402	15.5%	\$699,855,449	15.2%	\$728,493,385	15.0%	\$776,969,310	14.7%	6.7%	10.4%
	- Capital Outlay	77,514,474	1.6%	93,991,723	2.0%	78,058,448	1.7%	83,372,267	1.7%	101,980,801	1.9%	22.3%	31.6%
	Total General Government	781,477,387	16.5%	805,758,125	17.6%	777,913,897	16.9%	811,865,652	16.7%	878,950,111	16.7%	8.3%	12.5%
Public Safety	- Sheriff	294,919,524	6.2%	315,400,826	6.9%	332,145,316	7.2%	368,948,463	7.6%	401,433,008	7.6%	8.8%	36.1%
	- Corrections	332,243,430	7.0%	328,448,682	7.2%	335,322,959	7.3%	335,959,742	6.9%	382,231,904	7.3%	13.8%	15.0%
	- All Other	25,179,067	0.5%	27,609,698	0.6%	37,366,023	0.8%	38,718,142	0.8%	30,645,163	0.6%	-20.9%	21.7%
	- Capital Outlay	78,142,786	1.6%	47,788,689	1.0%	51,305,237	1.1%	82,668,384	1.7%	85,444,429	1.6%	3.4%	9.3%
	Total Public Safety	730,484,807	15.4%	719,247,895	15.7%	756,139,535	16.4%	826,294,731	17.0%	899,754,504	17.1%	8.9%	23.2%
Streets and Highways	- Administration	39,998,887	0.8%	46,569,480	1.0%	51,885,926	1.1%	50,114,391	1.0%	54,669,675	1.0%	9.1%	36.7%
	- Maintenance	263,167,085	5.5%	247,225,177	5.4%	269,016,578	5.8%	311,920,858	6.4%	307,642,506	5.8%	-1.4%	16.9%
	- Capital Outlay	460,059,598	9.7%	473,569,572	10.3%	506,954,130	11.0%	495,883,213	10.2%	617,095,849	11.7%	24.4%	34.1%
	Total Streets and Highways	763,225,570	16.1%	767,364,229	16.7%	827,856,634	17.9%	857,918,462	17.7%	979,408,030	18.6%	14.2%	28.3%
Sanitation	- Current Expenditures	68,006,940	1.4%	74,373,036	1.6%	77,953,036	1.7%	80,321,143	1.7%	84,466,657	1.6%	5.2%	24.2%
	- Capital Outlay	3,674,716	0.1%	468,835	0.0%	638,394	0.0%	5,771,384	0.1%	11,534,496	0.2%	99.9%	213.9%
	Total Sanitation	71,681,656	1.5%	74,841,871	1.6%	78,591,430	1.7%	86,092,527	1.8%	96,001,153	1.8%	11.5%	33.9%
Human Services	- Income Maintenance	474,543,482	10.0%	407,204,607	8.9%	425,271,855	9.2%	488,928,270	10.1%	508,414,552	9.7%	4.0%	7.1%
	- Social Services	978,376,854	20.6%	1,013,530,241	22.1%	928,111,471	20.1%	956,484,807	19.7%	988,706,488	18.8%	3.4%	1.1%
	- All Other	65,845,349	1.4%	69,425,983	1.5%	66,494,327	1.4%	52,293,967	1.1%	33,086,900	0.6%	-36.7%	-49.8%
	- Capital Outlay	17,467,509	0.4%	6,920,345	0.2%	12,896,495	0.3%	17,675,741	0.4%	17,552,324	0.3%	-0.7%	0.5%
	Total Human Services	1,536,233,194	32.3%	1,497,081,176	32.6%	1,432,774,148	31.0%	1,515,382,785	31.2%	1,547,760,264	29.4%	2.1%	0.8%
Health	- Current Expenditures	212,429,594	4.5%	201,837,029	4.4%	200,005,483	4.3%	181,194,190	3.7%	192,939,249	3.7%	6.5%	-9.2%
	- Capital Outlay	-2,995,101	-0.1%	1,111,652	0.0%	3,536,088	0.1%	2,123,740	0.0%	15,309,542	0.3%	620.9%	-611.2%
	Total Health	209,434,493	4.4%	202,948,681	4.4%	203,541,571	4.4%	183,317,930	3.8%	208,248,791	4.0%	13.6%	-0.6%
Culture and Recreation	- Current Expenditures	78,922,196	1.7%	83,912,835	1.8%	82,370,856	1.8%	86,077,151	1.8%	91,964,729	1.7%	6.8%	16.5%
	- Capital Outlay	16,362,638	0.3%	11,353,935	0.2%	13,989,138	0.3%	14,644,668	0.3%	14,363,949	0.3%	-1.9%	-12.2%
Parks and Recreation	- Current Expenditures	47,146,044	1.0%	43,422,690	0.9%	43,098,721	0.9%	48,610,504	1.0%	51,257,866	1.0%	5.4%	8.7%
	- Capital Outlay	7,353,034	0.2%	6,465,186	0.1%	3,150,461	0.1%	4,542,607	0.1%	3,207,941	0.1%	-29.4%	-56.4%
	Total Culture and Recreation	149,783,912	3.2%	145,154,646	3.2%	142,609,176	3.1%	153,874,930	3.2%	160,794,485	3.1%	4.5%	7.4%
Conservation of Natural Resources	- Current Expenditures	68,218,088	1.4%	68,828,561	1.5%	65,770,481	1.4%	73,869,979	1.5%	81,893,639	1.6%	10.9%	20.0%
	- Capital Outlay	277,452	0.0%	3,210,522	0.1%	535,453	0.0%	727,642	0.0%	2,911,435	0.1%	300.1%	949.3%
	Total Conservation of Natural Resources	68,495,540	1.4%	72,039,083	1.6%	66,305,934	1.4%	74,597,621	1.5%	84,805,074	1.6%	13.7%	23.8%
Housing & Economic Development	- Current Expenditures	88,730,880	1.9%	96,196,636	2.1%	103,828,480	2.3%	111,651,615	2.3%	96,156,556	1.8%	-13.9%	8.4%
	- Capital Outlay	50,781,642	1.1%	4,690,513	0.1%	5,622,191	0.1%	7,096,921	0.1%	29,430,274	0.6%	314.7%	-42.0%
	Total Housing & Economic Development	139,512,522	2.9%	100,887,149	2.2%	109,450,671	2.4%	118,748,536	2.4%	125,586,830	2.4%	5.8%	-10.0%
All Other	- Current Expenditures	21,367,506	0.4%	6,481,668	0.1%	6,355,344	0.1%	3,492,342	0.1%	26,965,692	0.5%	672.1%	26.2%
	- Capital Outlay	14,376,968	0.3%	10,437,409	0.2%	635,685	0.0%	1,285,793	0.0%	26,335,545	0.5%	1948.2%	83.2%
	Total All Other	35,744,474	0.8%	16,919,077	0.4%	6,991,029	0.2%	4,778,135	0.1%	53,301,237	1.0%	1015.5%	49.1%
Debt Service	- Principal Paid on Bonds	170,683,645	3.6%	95,434,926	2.1%	110,784,218	2.4%	131,783,784	2.7%	143,937,095	2.7%	9.2%	-15.7%
	- Other Long-term Debt	33,469,956	0.7%	27,183,616	0.6%	37,194,969	0.8%	19,395,520	0.4%	13,887,482	0.3%	-28.4%	-58.5%
	- Interest and Fiscal Charges	58,794,376	1.2%	62,559,605	1.4%	64,364,202	1.4%	71,936,581	1.5%	76,009,541	1.4%	5.7%	29.3%
	Total Current Expenditures	3,763,057,839	79.2%	3,742,233,551	81.6%	3,724,852,305	80.7%	3,917,078,949	80.7%	4,109,443,894	78.0%	4.9%	9.2%
	Total Capital Outlay	723,015,716	15.2%	660,008,381	14.4%	677,321,720	14.7%	715,792,360	14.7%	925,166,585	17.6%	29.3%	28.0%
	Total Debt Service	262,947,977	5.5%	185,178,147	4.0%	212,343,389	4.6%	223,115,885	4.6%	233,834,118	4.4%	4.8%	-11.1%
	Total Expenditures	\$4,749,021,532	100.0%	\$4,587,420,079	100.0%	\$4,614,517,414	100.0%	\$4,855,987,194	100.0%	\$5,268,444,597	100.0%	8.5%	10.9%
Other Financing Uses													
	Debt Redemption - Refunded Bonds	5,455,000		29,996,802		8,163,294		96,861,528		0			
	Other Uses	328,244		789,377		525,272		822,022		677,718			
	Transfers To - Enterprise Funds	76,484,090		16,221,473		12,674,575		28,405,975		37,827,108			
	- Governmental Funds	96,037,009		94,328,851		95,809,949		105,213,779		126,772,853			
	Total Expenditures and Other Uses	\$4,927,325,875		\$4,728,756,582		\$4,731,690,504		\$5,087,290,498		\$5,433,722,276			

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2006 Population Estimates)	16,198	328,614	32,256	43,094	38,774	5,504	58,977
Net Taxable Tax Capacity	\$19,771,910	\$295,577,505	\$27,963,673	\$21,696,231	\$24,354,246	\$4,218,030	\$49,999,335
2005 Tax Levy (Payable 2006)	9,678,999	84,579,624	14,264,515	14,960,324	16,499,575	2,754,574	21,374,508
REVENUES							
Taxes	8,398,010	95,214,628	13,508,305	14,824,697	15,379,119	2,548,550	19,561,350
Special Assessments	1,624	0	169,002	1,879,128	331,210	162,135	786,785
Licenses and Permits	108,982	1,009,689	330,368	154,223	156,966	15,376	240,268
Intergovernmental Revenues							
Federal Grants							
Highways	895,923	4,135,997	973,160	5,502	7,719	1,971	137,907
Human Services	545,250	17,172,792	2,174,650	2,160,188	1,506,624	193,508	2,725,965
Disaster	42,138	0	107,686	28,413	14,471	12,584	40,207
All Other	381,207	2,687,855	463,232	470,919	333,217	217,215	907,230
Total Federal Grants	1,864,518	23,996,644	3,718,728	2,665,022	1,862,031	425,278	3,811,309
State Grants							
County Program Aid	793,413	13,016,475	1,567,467	2,862,272	1,775,324	589,974	2,633,943
Market Value Credits	934,810	6,320,644	1,425,634	1,485,215	1,402,800	249,326	1,810,722
Disparity Reduction Aid	10,628	126	4,150	413	7,452	89,360	63,707
Highways	4,482,550	9,688,864	7,382,432	7,775,965	3,457,043	2,372,592	9,052,042
Human Services	2,425,131	35,411,267	4,753,422	8,600,973	3,745,325	1,075,331	9,976,244
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	72,319
Police Aid	121,322	672,547	105,664	148,760	121,215	20,837	262,689
All Other	2,227,799	9,660,050	692,211	937,558	661,476	261,985	2,114,628
Total State Grants	11,023,818	75,176,554	15,969,161	21,872,341	11,208,539	4,670,852	25,986,294
Local Units Grants	1,757	5,547,304	823,036	2,900,570	233,019	42,117	0
Total Intergovernmental Revenues	\$12,890,093	\$104,720,502	\$20,510,925	\$27,437,933	\$13,303,589	\$5,138,247	\$29,797,603
Charges for Services	2,000,901	33,522,530	2,705,596	6,420,629	2,756,217	510,572	6,622,759
Fines and Forfeits	48,523	764,320	140,210	155,094	107,359	0	216,017
Interest Earnings	1,350,659	5,852,301	1,234,095	1,903,322	942,069	227,903	3,950,544
All Other Revenues	2,633,811	10,093,846	2,818,377	2,502,794	499,802	304,345	2,005,331
Total Revenues	\$27,432,603	\$251,177,816	\$41,416,878	\$55,277,820	\$33,476,331	\$8,907,128	\$63,180,657
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	0	0	0	5,024,254
Other Long-Term Debt	290,000	0	0	102,972	0	0	12,765
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	290,000	0	0	102,972	0	0	5,037,019
Other Sources	0	745,412	21,502	45,699	34,625	0	0
Transfers From - Enterprise Funds	0	230,000	0	0	0	0	0
- Governmental Funds	959,338	7,683,223	0	4,655,634	1,365,780	0	4,686,293
Total Revenues and Other Sources	\$28,681,941	\$259,836,451	\$41,438,380	\$60,082,125	\$34,876,736	\$8,907,128	\$72,903,969

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
General Government	- Current Expenditures	\$5,543,122	\$31,424,380	\$5,373,275	\$9,269,053	\$4,692,763	\$1,695,255	\$6,374,496
	- Capital Outlay	0	12,611,733	0	7,623,781	297,484	0	0
	Total General Government	5,543,122	44,036,113	5,373,275	16,892,834	4,990,247	1,695,255	6,374,496
Public Safety	- Sheriff	1,691,372	24,864,400	2,960,567	2,940,591	2,968,416	918,475	3,076,222
	- Corrections	2,277,729	21,183,766	2,697,380	3,022,940	2,827,841	0	3,730,617
	- All Other	156,081	1,117,240	81,827	1,055,933	331,870	25,400	178,917
	- Capital Outlay	0	2,349,095	0	0	45,957	0	0
	Total Public Safety	4,125,182	49,514,501	5,739,774	7,019,464	6,174,084	943,875	6,985,756
Streets and Highways	- Administration	373,521	980,081	300,698	4,261,690	307,153	384,145	485,221
	- Maintenance	2,579,134	6,834,219	3,683,854	7,451,154	1,768,506	1,500,452	4,423,812
	- Construction	5,466,478	21,046,083	7,547,055	0	6,027,833	1,680,277	10,624,845
	- Other Capital Outlay	0	3,875,541	0	102,972	1,926,083	0	78,101
	Total Streets and Highways	8,419,133	32,735,924	11,531,607	11,815,816	10,029,575	3,564,874	15,611,979
Sanitation	- Current Expenditures	346,522	8,852,364	1,725,511	2,916,365	0	182,791	1,555,021
	- Capital Outlay	0	37,119	0	0	0	0	0
	Total Sanitation	346,522	8,889,483	1,725,511	2,916,365	0	182,791	1,555,021
Human Services	- Income Maintenance	1,285,885	20,742,372	2,474,802	4,665,924	2,679,548	574,266	3,524,248
	- Social Services	3,673,811	42,431,425	9,927,780	11,096,511	5,593,529	1,843,975	10,925,984
	- All Other	0	1,764	0	0	0	64,879	3,225,211
	- Capital Outlay	0	330	0	0	0	0	0
	Total Human Services	4,959,696	63,175,891	12,402,582	15,762,435	8,273,077	2,483,120	17,675,443
Health	- Current Expenditures	494,099	17,914,644	951,813	2,156,373	779,159	70,566	1,472,574
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	494,099	17,914,644	951,813	2,156,373	779,159	70,566	1,472,574
Culture and Recreation								
Libraries	- Current Expenditures	188,198	7,400,731	191,914	232,015	453,509	0	1,126,327
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	679,457	7,887,384	271,233	857,826	16,300	126,469	597,544
	- Capital Outlay	0	64,304	0	0	0	0	0
	Total Culture and Recreation	867,655	15,352,419	463,147	1,089,841	469,809	126,469	1,723,871
Conservation of Natural Resources	- Current Expenditures	1,737,481	707,607	1,061,363	1,594,988	611,281	267,073	1,125,834
	- Capital Outlay	0	0	0	0	0	0	0
	Total Conservation of Natural Resources	1,737,481	707,607	1,061,363	1,594,988	611,281	267,073	1,125,834
Housing and Economic Development	- Current Expenditures	96,122	10,345,616	291,091	979,535	574,250	61,906	226,147
	- Capital Outlay	35,133	10,334,075	0	0	0	0	6,370,242
	Total Housing and Economic Development	131,255	20,679,691	291,091	979,535	574,250	61,906	6,596,389
All Other	- Current Expenditures	70,776	1,947,410	421,663	0	0	0	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total All Other	70,776	1,947,410	421,663	0	0	0	0
Debt Service	- Principal Paid on Bonds	260,000	15,475,000	450,000	1,172,177	790,000	0	2,223,000
	#####	114,313	1,194,531	63,099	0	921,448	41,648	16,079
	- Interest and Fiscal Charges	185,862	5,237,739	18,824	879,791	660,307	8,471	228,154
	Total Current Expenditures	21,193,310	204,635,403	32,414,771	52,500,898	23,604,125	7,715,652	42,048,175
	Total Capital Outlay	5,501,611	50,318,280	7,547,055	7,726,753	8,297,357	1,680,277	17,073,188
	Total Debt Service	560,175	21,907,270	531,923	2,051,968	2,371,755	50,119	2,467,233
	Total Expenditures	\$27,255,096	\$276,860,953	\$40,493,749	\$62,279,619	\$34,273,237	\$9,446,048	\$61,588,596
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	12,163	10,154	18,605	0	0	0	45,284
	- Governmental Funds	959,338	7,683,223	0	4,655,634	1,365,780	0	4,686,293
	Total Expenditures and Other Uses	\$28,226,597	\$284,554,330	\$40,512,354	\$66,935,253	\$35,639,017	\$9,446,048	\$66,320,173
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		15,583,545	30,507,696	8,468,478	12,388,393	6,462,932	2,641,174	3,058,885
Special Revenue Funds Unreserved Fund Balance		8,521,955	17,202,061	13,377,183	19,089,345	5,557,204	3,741,587	4,089,357
	Total	\$24,105,500	\$47,709,757	\$21,845,661	\$31,477,738	\$12,020,136	\$6,382,761	\$7,148,242
AS A PERCENT OF TOTAL CURRENT EXPENDITURES		113.7%	23.3%	67.4%	60.0%	50.9%	82.7%	17.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>BROWN</i>	<i>CARLTON</i>	<i>CARVER</i>	<i>CASS</i>	<i>CHIPPEWA</i>	<i>CHISAGO</i>	<i>CLAY</i>
Population (2006 Population Estimates)	26,424	34,220	86,236	28,949	12,776	50,278	54,892
Net Taxable Tax Capacity	\$18,088,708	\$21,189,936	\$91,160,559	\$46,323,317	\$10,072,958	\$44,871,537	\$28,782,812
2005 Tax Levy (Payable 2006)	8,683,313	15,499,773	34,230,860	16,058,442	5,802,699	24,795,436	18,433,919
REVENUES							
Taxes	7,793,864	14,276,249	37,349,465	15,003,805	5,307,814	23,505,272	15,734,616
Special Assessments	770,734	423,461	151,275	1,668,172	307,078	497,180	689,102
Licenses and Permits	43,416	103,295	795,237	75,553	18,088	627,437	42,985
Intergovernmental Revenues							
Federal Grants							
Highways	1,657,179	251,080	130,203	1,209,856	19,111	2,655,946	1,363,897
Human Services	909,833	1,235,898	1,252,030	997,929	352,548	756,575	1,850,250
Disaster	11,482	12,905	121,067	74,527	12,620	747,196	345,851
All Other	309,159	468,735	492,975	1,145,719	1,472,581	357,476	855,561
Total Federal Grants	2,887,653	1,968,618	1,996,275	3,428,031	1,856,860	4,517,193	4,415,559
State Grants							
County Program Aid	1,376,434	1,723,363	2,323,333	764,487	724,160	1,763,241	3,069,709
Market Value Credits	1,087,137	1,528,597	1,608,340	1,137,912	540,579	1,667,319	1,948,303
Disparity Reduction Aid	27,181	373,531	2,342	7,481	98,926	3,811	13,211
Highways	3,576,913	3,773,996	5,898,173	4,286,575	3,537,342	2,809,898	6,558,719
Human Services	3,301,072	5,641,054	6,372,948	4,481,172	769,340	4,359,919	6,443,385
PERA Aid	39,317	54,851	90,840	51,886	22,893	48,855	54,794
Police Aid	55,237	102,546	393,666	169,535	40,812	194,836	170,607
All Other	651,972	987,811	1,878,361	1,214,905	631,198	1,518,186	1,986,181
Total State Grants	10,115,263	14,185,749	18,568,003	12,113,953	6,365,250	12,366,065	20,244,909
Local Units Grants	401,298	204,810	2,327,781	860,174	193,430	585,714	61,584
Total Intergovernmental Revenues	\$13,404,214	\$16,359,177	\$22,892,059	\$16,402,158	\$8,415,540	\$17,468,972	\$24,722,052
Charges for Services	2,584,070	2,648,051	9,431,828	4,123,022	757,194	6,185,207	2,061,157
Fines and Forfeits	23,518	48,882	313,725	13,972	0	239,272	240,942
Interest Earnings	775,433	1,008,212	3,258,024	1,778,063	575,155	1,532,803	687,582
All Other Revenues	1,167,498	2,636,899	1,946,708	3,507,437	616,176	579,859	1,119,303
Total Revenues	\$26,562,747	\$37,504,226	\$76,138,321	\$42,572,182	\$15,997,045	\$50,636,002	\$45,297,739
Other Financing Sources							
Borrowing							
Bonds Issued	0	3,000,000	0	0	0	14,557,493	0
Other Long-Term Debt	91,951	0	0	0	89,881	0	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	91,951	3,000,000	0	0	89,881	14,557,493	0
Other Sources	0	0	38,200	0	0	0	0
Transfers From - Enterprise Funds	0	0	0	0	0	0	0
- Governmental Funds	389,894	244,796	7,737,689	1,006,145	0	4,436,010	0
Total Revenues and Other Sources	\$27,044,592	\$40,749,022	\$83,914,210	\$43,578,327	\$16,086,926	\$69,629,505	\$45,297,739

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
General Government	- Current Expenditures	\$3,571,909	\$5,664,196	\$12,681,324	\$6,020,868	\$2,772,808	\$8,381,549	\$6,301,939
	- Capital Outlay	33,545	0	1,150,323	34,835	0	179,413	540,351
	Total General Government	3,605,454	5,664,196	13,831,647	6,055,703	2,772,808	8,560,962	6,842,290
Public Safety	- Sheriff	2,927,188	2,814,995	13,118,802	5,896,124	1,016,992	3,468,204	3,288,708
	- Corrections	1,187,059	2,482,185	1,119,533	590,833	675,838	4,368,972	3,488,589
	- All Other	26,655	157,348	342,957	302,462	119,789	1,134,437	188,476
	- Capital Outlay	0	0	446,216	0	0	0	52,787
	Total Public Safety	4,140,902	5,454,528	15,027,508	6,789,419	1,812,619	8,971,613	7,018,560
Streets and Highways	- Administration	335,280	528,808	374,695	653,173	184,795	1,102,104	445,520
	- Maintenance	2,126,745	3,822,082	4,394,967	4,293,154	1,535,158	4,366,166	4,516,101
	- Construction	4,196,467	2,103,235	10,015,393	3,365,928	3,514,962	7,822,850	6,097,783
	- Other Capital Outlay	219,191	0	402,065	0	0	0	0
	Total Streets and Highways	6,877,683	6,454,125	15,187,120	8,312,255	5,234,915	13,291,120	11,059,404
Sanitation	- Current Expenditures	554,508	1,210,543	1,735,872	2,242,929	206,366	511,701	616
	- Capital Outlay	0	0	0	0	0	0	0
	Total Sanitation	554,508	1,210,543	1,735,872	2,242,929	206,366	511,701	616
Human Services	- Income Maintenance	1,979,733	10,380,123	2,820,074	2,292,834	1,119,081	2,775,075	3,126,075
	- Social Services	5,133,097	0	16,021,512	6,908,178	3,007,778	9,724,413	13,028,397
	- All Other	726,857	0	0	380,159	0	0	0
	- Capital Outlay	300,000	0	5,433	0	0	0	0
	Total Human Services	8,139,687	10,380,123	18,847,019	9,581,171	4,126,859	12,499,488	16,154,472
Health	- Current Expenditures	1,550,669	2,058,007	2,919,132	2,079,160	107,463	2,227,734	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	1,550,669	2,058,007	2,919,132	2,079,160	107,463	2,227,734	0
Culture and Recreation								
Libraries	- Current Expenditures	72,158	137,082	2,947,410	0	284,990	493,641	210,468
	- Capital Outlay	0	0	48,782	0	0	0	0
Parks and Recreation	- Current Expenditures	330,909	213,064	812,194	15,000	44,456	406,081	136,380
	- Capital Outlay	0	0	52,009	0	0	23,796	0
	Total Culture and Recreation	403,067	350,146	3,860,395	15,000	329,446	923,518	346,848
Conservation of Natural Resources	- Current Expenditures	612,054	855,810	1,278,110	2,763,489	1,511,811	577,777	533,283
	- Capital Outlay	0	0	82,360	0	0	0	0
	Total Conservation of Natural Resources	612,054	855,810	1,360,470	2,763,489	1,511,811	577,777	533,283
Housing and Economic Development	- Current Expenditures	23,218	562,563	4,950	55,605	148,705	665,140	44,480
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	23,218	562,563	4,950	55,605	148,705	665,140	44,480
All Other	- Current Expenditures	5,040	329,905	0	0	18,228	0	362,224
	- Capital Outlay	0	54,197	1,772,020	406,317	0	9,428,379	94,047
	Total All Other	5,040	384,102	1,772,020	406,317	18,228	9,428,379	456,271
Debt Service	- Principal Paid on Bonds	404,047	435,000	480,000	125,813	0	1,800,831	708,061
	#####	0	181,313	599,986	0	11,813	0	1,767
	- Interest and Fiscal Charges	516,921	250,819	983,416	0	2,108	1,255,484	506,484
	Total Current Expenditures	21,163,079	31,216,711	60,571,532	34,493,968	12,754,258	40,202,994	35,671,256
	Total Capital Outlay	4,749,203	2,157,432	13,974,601	3,807,080	3,514,962	17,454,438	6,784,968
	Total Debt Service	920,968	867,132	2,063,402	125,813	13,921	3,056,315	1,216,312
	Total Expenditures	\$26,833,250	\$34,241,275	\$76,609,535	\$38,426,861	\$16,283,141	\$60,713,747	\$43,672,536
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		297,943	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	0	0	0	0	0	1,113,009
	- Governmental Funds	389,894	244,796	7,737,689	1,006,145	0	4,436,010	0
	Total Expenditures and Other Uses	\$27,521,087	\$34,486,071	\$84,347,224	\$39,433,006	\$16,283,141	\$65,149,757	\$44,785,545
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,257,304	7,420,204	26,033,082	18,483,708	3,917,678	6,929,308	5,214,659
Special Revenue Funds Unreserved Fund Balance		6,062,075	7,320,397	13,774,941	7,890,333	9,122,511	11,373,307	4,069,291
	Total	\$10,319,379	\$14,740,601	\$39,808,023	\$26,374,041	\$13,040,189	\$18,302,615	\$9,283,950
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		48.8%	47.2%	65.7%	76.5%	102.2%	45.5%	26.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>CLEARWATER</i>	<i>COOK</i>	<i>COTTONWOOD</i>	<i>CROW WING</i>	<i>DAKOTA</i>	<i>DODGE</i>	<i>DOUGLAS</i>
Population (2006 Population Estimates)	8,453	5,369	11,750	61,038	391,613	19,769	35,477
Net Taxable Tax Capacity	\$5,919,493	\$11,580,203	\$10,632,380	\$84,361,932	\$417,512,743	\$15,394,616	\$38,075,653
2005 Tax Levy (Payable 2006)	4,188,561	4,736,057	5,578,677	31,264,330	99,618,096	7,893,529	17,594,454
REVENUES							
Taxes	4,692,814	6,198,340	5,172,354	29,914,424	120,232,156	7,217,996	16,119,522
Special Assessments	475,528	19,974	620,223	622,979	0	130,909	184,944
Licenses and Permits	43,509	83,299	11,973	1,620,527	977,836	134,384	498,098
Intergovernmental Revenues							
Federal Grants							
Highways	0	353,233	69,448	391,344	4,215,291	2,762	89,438
Human Services	594,064	116,654	337,845	2,958,685	13,121,105	497,681	1,112,440
Disaster	67,854	143,210	27,272	168,216	5,587,216	55,236	23,642
All Other	454,377	1,343,625	231,880	759,661	7,406,517	260,005	812,361
Total Federal Grants	1,116,295	1,956,722	666,445	4,277,906	30,330,129	815,684	2,037,881
State Grants							
County Program Aid	990,986	435,005	933,605	1,746,604	13,231,163	790,994	1,359,781
Market Value Credits	433,679	228,237	540,848	1,945,312	5,285,539	812,965	1,534,632
Disparity Reduction Aid	51,885	3,179	46,756	14,179	1,880	146,958	6,775
Highways	3,471,772	2,495,135	3,227,953	3,504,163	6,332,821	3,568,666	3,883,047
Human Services	1,759,531	720,634	1,991,611	8,184,237	10,993,824	1,508,168	3,221,032
PERA Aid	18,264	17,931	17,411	73,153	333,927	30,670	47,124
Police Aid	31,140	56,486	37,786	0	447,130	100,745	123,321
All Other	349,658	838,834	378,278	1,242,300	13,240,761	358,289	832,756
Total State Grants	7,106,915	4,795,441	7,174,248	16,709,948	49,867,045	7,317,455	11,008,468
Local Units Grants	2,400	733,677	94,454	491,390	7,951,393	71,987	27,635
Total Intergovernmental Revenues	\$8,225,610	\$7,485,840	\$7,935,147	\$21,479,244	\$88,148,567	\$8,205,126	\$13,073,984
Charges for Services	1,560,987	865,035	414,541	4,039,735	67,911,960	2,890,736	4,674,745
Fines and Forfeits	7,621	17,346	4,546	27,393	96,947	17,764	136,855
Interest Earnings	453,214	693,914	349,769	2,181,836	14,522,800	329,313	845,038
All Other Revenues	645,253	576,230	637,182	5,755,871	8,223,385	476,752	1,439,666
Total Revenues	\$16,104,536	\$15,939,978	\$15,145,735	\$65,642,009	\$300,113,651	\$19,402,980	\$36,972,852
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	0	7,326,620	0	0
Other Long-Term Debt	0	0	222,574	3,216,069	0	0	12,350
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	0	0	222,574	3,216,069	7,326,620	0	12,350
Other Sources	0	0	8,500	157	583,421	10,374	0
Transfers From - Enterprise Funds	127,000	524,823	12,500	0	0	0	0
- Governmental Funds	760,558	221,361	296,003	5,129,951	11,751,473	351,976	2,213,915
Total Revenues and Other Sources	\$16,992,094	\$16,686,162	\$15,685,312	\$73,988,186	\$319,775,165	\$19,765,330	\$39,199,117

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	- Current Expenditures	\$2,100,447	\$2,779,352	\$2,679,942	\$12,920,188	\$53,676,685	\$4,180,887	\$6,306,149
	- Capital Outlay	218,511	159,531	0	5,680,268	11,561,479	0	0
	Total General Government	2,318,958	2,938,883	2,679,942	18,600,456	65,238,164	4,180,887	6,306,149
Public Safety	- Sheriff	964,710	1,564,261	721,480	5,548,000	18,270,305	3,230,886	3,088,796
	- Corrections	764,082	375,814	830,523	4,131,314	16,367,708	275,881	3,344,593
	- All Other	95,297	282,892	44,289	559,585	415,459	73,311	86,814
	- Capital Outlay	0	0	0	7,258,526	0	0	0
	Total Public Safety	1,824,089	2,222,967	1,596,292	17,497,425	35,053,472	3,580,078	6,520,203
Streets and Highways	- Administration	371,765	276,755	473,056	815,472	371,962	407,594	424,790
	- Maintenance	1,827,489	2,024,367	1,877,575	3,377,398	6,743,624	2,342,762	3,482,220
	- Construction	3,248,549	1,300,142	1,460,754	3,558,945	22,236,284	2,471,001	4,484,294
	- Other Capital Outlay	0	0	0	2,109,655	0	0	0
	Total Streets and Highways	5,447,803	3,601,264	3,811,385	9,861,470	29,351,870	5,221,357	8,391,304
Sanitation	- Current Expenditures	734,772	389,082	232,175	747,328	7,216,642	1,299,228	0
	- Capital Outlay	0	16,985	0	0	0	0	0
	Total Sanitation	734,772	406,067	232,175	747,328	7,216,642	1,299,228	0
Human Services	- Income Maintenance	1,123,790	305,563	990,174	4,240,425	33,133,519	900,948	2,100,612
	- Social Services	2,210,453	1,261,461	3,450,136	14,417,948	58,879,632	2,454,153	5,464,088
	- All Other	89,507	0	0	0	0	25,603	0
	- Capital Outlay	107,246	0	0	182,331	0	0	0
	Total Human Services	3,530,996	1,567,024	4,440,310	18,840,704	92,013,151	3,380,704	7,564,700
Health	- Current Expenditures	0	245,760	109,012	1,790,919	11,769,743	609,165	2,826,426
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	0	245,760	109,012	1,790,919	11,769,743	609,165	2,826,426
Culture and Recreation								
Libraries	- Current Expenditures	64,858	106,010	67,709	470,319	11,060,470	102,345	705,159
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	234,196	569,648	124,214	337,450	5,403,197	48,082	712,852
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	299,054	675,658	191,923	807,769	16,463,667	150,427	1,418,011
Conservation of Natural Resources	- Current Expenditures	1,177,100	470,545	825,106	832,997	5,813,520	210,838	576,748
	- Capital Outlay	0	0	0	63,815	0	0	0
	Total Conservation of Natural Resources	1,177,100	470,545	825,106	896,812	5,813,520	210,838	576,748
Housing and Economic Development	- Current Expenditures	33,500	1,186,029	0	0	17,688,361	29,836	41,277
	- Capital Outlay	0	0	0	0	85,346	0	0
	Total Housing and Economic Development	33,500	1,186,029	0	0	17,773,707	29,836	41,277
All Other	- Current Expenditures	0	120,963	0	0	0	0	0
	- Capital Outlay	0	235,307	0	0	0	0	997,626
	Total All Other	0	356,270	0	0	0	0	997,626
Debt Service	- Principal Paid on Bonds	20,000	901,667	664,064	3,223,000	7,185,000	80,000	1,384,499
	#####	0	0	0	0	0	214,996	0
	- Interest and Fiscal Charges	14,865	295,918	189,025	2,665,168	4,122,707	49,671	531,318
	Total Current Expenditures	11,791,966	11,958,502	12,425,391	50,189,343	246,810,827	16,191,519	29,160,524
	Total Capital Outlay	3,574,306	1,711,965	1,460,754	18,853,540	33,883,109	2,471,001	5,481,920
	Total Debt Service	34,865	1,197,585	853,089	5,888,168	11,307,707	344,667	1,915,817
	Total Expenditures	\$15,401,137	\$14,868,052	\$14,739,234	\$74,931,051	\$292,001,643	\$19,007,187	\$36,558,261
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	127,000	0	83,328	0	0	161,264	0
	- Governmental Funds	760,558	221,361	296,003	5,129,951	11,751,473	351,976	2,213,915
	Total Expenditures and Other Uses	\$16,288,695	\$15,089,413	\$15,118,565	\$80,061,002	\$303,753,116	\$19,520,427	\$38,772,176
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		5,306,294	6,862,198	4,820,453	11,313,481	80,633,827	3,896,100	6,612,327
Special Revenue Funds Unreserved Fund Balance		5,865,938	5,886,333	1,954,862	10,608,225	78,958,047	3,770,541	5,374,039
Total		\$11,172,232	\$12,748,531	\$6,775,315	\$21,921,706	\$159,591,874	\$7,666,641	\$11,986,366
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		94.7%	106.6%	54.5%	43.7%	64.7%	47.3%	41.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>FARIBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2006 Population Estimates)	15,309	21,241	31,683	46,086	6,067	1,152,508	19,869
Net Taxable Tax Capacity	\$13,204,072	\$16,208,467	\$23,548,728	\$49,404,326	\$6,056,832	\$1,334,485,039	\$12,353,983
2005 Tax Levy (Payable 2006)	6,075,244	6,838,980	14,147,191	23,631,122	3,713,319	490,594,799	6,213,807
REVENUES							
Taxes	5,398,383	5,955,213	11,154,640	22,330,440	3,406,368	510,229,012	5,454,795
Special Assessments	660,002	0	1,489,305	12,964	88,613	0	0
Licenses and Permits	1,285	59,450	103,648	495,177	2,314	4,296,492	62,661
Intergovernmental Revenues							
Federal Grants							
Highways	83,235	371,782	1,039,643	1,659,968	66,450	13,621,468	455,406
Human Services	0	430,278	1,378,037	781,821	165,577	105,760,168	631,109
Disaster	32,154	0	18,308	0	4,688	3,965,760	44,483
All Other	232,960	592,861	398,868	539,746	195,552	56,473,055	198,399
Total Federal Grants	348,349	1,394,921	2,834,856	2,981,535	432,267	179,820,451	1,329,397
State Grants							
County Program Aid	780,087	976,409	1,672,410	1,745,039	563,324	30,920,466	989,771
Market Value Credits	744,799	945,722	1,558,495	1,664,633	341,852	17,018,419	843,115
Disparity Reduction Aid	72,309	129,940	46,447	29,305	6,168	0	138,261
Highways	3,923,656	5,818,331	4,745,924	5,383,611	3,302,482	36,323,354	2,578,404
Human Services	26,398	1,420,377	3,241,785	3,636,650	1,984,219	56,522,261	2,047,470
PERA Aid	13,448	23,288	44,126	61,078	15,868	2,730,102	24,781
Police Aid	140,816	88,540	90,944	189,800	28,137	1,840,313	146,596
All Other	372,958	586,070	1,144,018	1,241,574	263,046	62,018,261	350,789
Total State Grants	6,074,471	9,988,677	12,544,149	13,951,690	6,505,096	207,373,176	7,119,187
Local Units Grants	11,837	15,400	0	0	45,547	9,718,527	307,093
Total Intergovernmental Revenues	\$6,434,657	\$11,398,998	\$15,379,005	\$16,933,225	\$6,982,910	\$396,912,154	\$8,755,677
Charges for Services	1,246,813	2,933,900	2,530,686	5,672,511	1,051,304	105,158,875	2,131,484
Fines and Forfeits	19,516	7,274	71,142	26,738	0	1,272,211	21,140
Interest Earnings	317,816	277,748	676,309	1,496,442	124,496	32,640,680	411,777
All Other Revenues	370,733	478,473	1,819,423	1,684,438	220,056	36,851,371	364,518
Total Revenues	\$14,449,205	\$21,111,056	\$33,224,158	\$48,651,935	\$11,876,061	\$1,087,360,795	\$17,202,052
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	3,007,293	0	0	105,318,418	0
Other Long-Term Debt	0	100,518	280,000	44,508	0	0	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	0	100,518	3,287,293	44,508	0	105,318,418	0
Other Sources	0	0	0	111,179	0	0	24,869
Transfers From - Enterprise Funds	0	0	0	0	0	988,746	0
- Governmental Funds	61,669	0	0	703,809	0	8,868,441	0
Total Revenues and Other Sources	\$14,510,874	\$21,211,574	\$36,511,451	\$49,511,431	\$11,876,061	\$1,202,536,400	\$17,226,921

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
General Government	- Current Expenditures	\$2,786,661	\$3,251,637	\$4,852,705	\$8,464,249	\$1,982,159	\$139,895,230	\$3,271,518
	- Capital Outlay	0	0	253,635	0	0	21,295,049	0
	Total General Government	2,786,661	3,251,637	5,106,340	8,464,249	1,982,159	161,190,279	3,271,518
Public Safety	- Sheriff	1,728,074	1,456,919	2,298,986	4,717,404	843,917	69,489,795	2,199,942
	- Corrections	280,299	1,161,784	2,339,571	4,724,003	83,940	113,164,041	240,123
	- All Other	271,476	419,765	112,847	353,345	33,100	0	190,619
	- Capital Outlay	0	0	16,524	0	0	17,292,470	0
	Total Public Safety	2,279,849	3,038,468	4,767,928	9,794,752	960,957	199,946,306	2,630,684
Streets and Highways	- Administration	170,643	312,734	257,089	363,679	206,031	1,598,649	203,000
	- Maintenance	1,816,141	2,141,926	3,031,895	2,194,825	1,544,568	30,404,773	2,414,553
	- Construction	2,553,280	4,693,488	5,195,484	7,706,118	2,500,056	55,983,509	1,715,762
	- Other Capital Outlay	1,431,258	341,206	52,117	1,083,181	0	471,759	0
	Total Streets and Highways	5,971,322	7,489,354	8,536,585	11,347,803	4,250,655	88,458,690	4,333,315
Sanitation	- Current Expenditures	90,424	546,432	407,856	903,158	512,819	0	983,862
	- Capital Outlay	0	0	0	0	0	0	0
	Total Sanitation	90,424	546,432	407,856	903,158	512,819	0	983,862
Human Services	- Income Maintenance	0	935,331	2,079,752	2,244,249	553,548	247,721,474	801,696
	- Social Services	0	2,218,979	6,094,489	6,479,211	2,264,935	245,976,437	3,418,261
	- All Other	1,326,215	0	0	0	0	0	0
	- Capital Outlay	0	0	0	0	0	13,229,960	0
	Total Human Services	1,326,215	3,154,310	8,174,241	8,723,460	2,818,483	506,927,871	4,219,957
Health	- Current Expenditures	0	1,427,093	2,348,795	3,431,853	133,320	23,618,417	1,483,155
	- Capital Outlay	0	0	0	0	0	15,116,342	0
	Total Health	0	1,427,093	2,348,795	3,431,853	133,320	38,734,759	1,483,155
Culture and Recreation								
Libraries	- Current Expenditures	182,520	170,000	238,000	332,975	51,344	33,466,716	95,506
	- Capital Outlay	0	0	0	0	0	7,560,045	0
Parks and Recreation	- Current Expenditures	196,050	134,038	94,594	238,172	17,000	0	178,344
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	378,570	304,038	332,594	571,147	68,344	41,026,761	273,850
Conservation of Natural Resources	- Current Expenditures	1,078,850	645,541	1,647,048	630,621	278,003	0	361,151
	- Capital Outlay	0	0	0	0	0	0	0
	Total Conservation of Natural Resources	1,078,850	645,541	1,647,048	630,621	278,003	0	361,151
Housing and Economic Development	- Current Expenditures	247,469	50,286	95,086	12,589	35,000	16,264,405	48,567
	- Capital Outlay	0	0	0	0	0	11,627,069	0
	Total Housing and Economic Development	247,469	50,286	95,086	12,589	35,000	27,891,474	48,567
All Other	- Current Expenditures	176,890	17,776	0	0	231,274	15,663,266	217,041
	- Capital Outlay	0	338,731	0	0	0	424,063	0
	Total All Other	176,890	356,507	0	0	231,274	16,087,329	217,041
Debt Service	- Principal Paid on Bonds	600,000	167,182	1,210,007	5,156,807	70,000	33,102,937	0
	#####	15,812	0	0	509,722	0	0	143,339
	- Interest and Fiscal Charges	122,027	121,845	660,949	520,395	2,765	20,992,450	8,086
	Total Current Expenditures	10,351,712	14,890,241	25,898,713	35,090,333	8,770,958	937,263,203	16,107,338
	Total Capital Outlay	3,984,538	5,373,425	5,517,760	8,789,299	2,500,056	143,000,266	1,715,762
	Total Debt Service	737,839	289,027	1,870,956	6,186,924	72,765	54,095,387	151,425
	Total Expenditures	\$15,074,089	\$20,552,693	\$33,287,429	\$50,066,556	\$11,343,779	\$1,134,358,856	\$17,974,525
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	0	0	0	0	29,961,254	0
	- Governmental Funds	61,669	0	0	703,809	0	8,868,441	0
	Total Expenditures and Other Uses	\$15,135,758	\$20,552,693	\$33,287,429	\$50,770,365	\$11,343,779	\$1,173,188,551	\$17,974,525
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,615,605	2,428,711	4,057,913	15,567,904	997,943	148,315,944	4,843,578
Special Revenue Funds Unreserved Fund Balance		2,064,245	4,619,384	8,583,805	5,754,042	1,704,803	130,883,198	3,868,319
	Total	\$3,679,850	\$7,048,095	\$12,641,718	\$21,321,946	\$2,702,746	\$279,199,142	\$8,711,897
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		35.5%	47.3%	48.8%	60.8%	30.8%	29.8%	54.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>HUBBARD</i>	<i>ISANTI</i>	<i>ITASCA</i>	<i>JACKSON</i>	<i>KANABEC</i>	<i>KANDIYOHI</i>	<i>KITTSO</i>
Population (2006 Population Estimates)	18,925	38,436	44,347	11,132	16,279	41,689	4,723
Net Taxable Tax Capacity	\$24,311,926	\$28,167,094	\$42,269,793	\$11,219,393	\$10,686,320	\$32,995,441	\$5,449,395
2005 Tax Levy (Payable 2006)	9,677,339	12,950,450	23,641,785	6,945,871	8,085,546	21,407,032	2,261,459
REVENUES							
Taxes	10,270,683	11,751,235	21,787,533	6,355,165	7,368,777	19,644,038	2,118,298
Special Assessments	1,868,393	6,442	912,057	451,417	19,689	2,351,370	91,354
Licenses and Permits	170,582	510,976	76,932	13,748	97,030	472,150	1,903
Intergovernmental Revenues							
Federal Grants							
Highways	788,591	1,375,531	1,937,028	229,267	890,576	2,205,112	835,300
Human Services	926,104	1,568,292	1,029,951	276,434	738,010	4,919,444	139,438
Disaster	30,575	19,508	0	37,069	20,976	125,394	529,239
All Other	893,444	473,183	2,084,197	850,341	303,933	475,027	297,607
Total Federal Grants	2,638,714	3,436,514	5,051,176	1,393,111	1,953,495	7,724,977	1,801,584
State Grants							
County Program Aid	687,537	1,528,522	1,890,141	763,467	843,463	2,073,713	422,893
Market Value Credits	753,280	1,311,558	1,919,029	561,431	1,019,119	1,911,664	187,418
Disparity Reduction Aid	0	39,995	163,169	55,642	4,419	21,101	4,480
Highways	4,041,984	4,392,100	7,723,751	4,238,347	2,506,333	8,351,733	3,214,530
Human Services	3,906,078	4,916,149	7,011,391	1,345,548	1,878,220	2,529,177	449,214
PERA Aid	23,411	37,531	82,819	18,535	21,501	73,608	12,519
Police Aid	68,845	93,332	340,887	31,298	55,339	174,243	18,733
All Other	688,051	824,769	3,789,928	560,377	840,247	2,098,359	435,670
Total State Grants	10,169,186	13,143,956	22,921,115	7,574,645	7,168,641	17,233,598	4,745,457
Local Units Grants	0	55,102	1,134,517	28,559	43,832	0	121,500
Total Intergovernmental Revenues	\$12,807,900	\$16,635,572	\$29,106,808	\$8,996,315	\$9,165,968	\$24,958,575	\$6,668,541
Charges for Services	1,521,608	2,045,560	3,759,674	654,041	633,655	10,862,936	899,600
Fines and Forfeits	61,205	121,302	71,260	31,533	29,732	8,457	8,248
Interest Earnings	894,894	550,972	2,266,310	569,333	484,899	2,012,412	437,024
All Other Revenues	725,728	1,331,856	5,905,319	861,102	1,602,736	2,279,584	434,488
Total Revenues	\$28,320,993	\$32,953,915	\$63,885,893	\$17,932,654	\$19,402,486	\$62,589,522	\$10,659,456
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	3,550,000	0	0	0
Other Long-Term Debt	61,440	0	0	0	0	4,232,148	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	61,440	0	0	3,550,000	0	4,232,148	0
Other Sources	0	0	0	28,307	176,686	0	0
Transfers From - Enterprise Funds	0	0	0	0	350,000	0	0
- Governmental Funds	789,131	426,817	3,069,520	185,994	0	5,477,388	232
Total Revenues and Other Sources	\$29,171,564	\$33,380,732	\$66,955,413	\$21,696,955	\$19,929,172	\$72,299,058	\$10,659,688

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
General Government	- Current Expenditures	\$3,175,211	\$5,353,483	\$8,846,523	\$1,954,410	\$3,332,612	\$8,113,623	\$1,342,933
	- Capital Outlay	350,094	364,828	354,745	737,844	0	577,583	131,309
	Total General Government	3,525,305	5,718,311	9,201,268	2,692,254	3,332,612	8,691,206	1,474,242
Public Safety	- Sheriff	1,505,231	4,635,817	3,707,411	499,301	1,224,263	4,610,844	522,890
	- Corrections	1,908,486	651,917	3,868,268	759,214	1,683,663	5,704,155	221,185
	- All Other	79,820	156,882	1,137,246	39,241	70,656	2,148,325	62,357
	- Capital Outlay	1,106,875	333,292	1,355,272	83,833	121,274	137,371	33,075
	Total Public Safety	4,600,412	5,777,908	10,068,197	1,381,589	3,099,856	12,600,695	839,507
Streets and Highways	- Administration	326,389	449,077	465,783	1,061,437	41,915	1,697,407	551,834
	- Maintenance	3,829,043	1,544,738	12,381,658	1,109,171	3,922,463	3,189,742	1,693,040
	- Construction	3,079,234	4,326,324	7,914,367	4,116,836	1,325,385	14,319,507	3,354,501
	- Other Capital Outlay	61,440	0	0	59,386	0	620,803	286,663
	Total Streets and Highways	7,296,106	6,320,139	20,761,808	6,346,830	5,289,763	19,827,459	5,886,038
Sanitation	- Current Expenditures	2,146,869	180,714	1,643,960	254,651	66,677	3,507,510	74,784
	- Capital Outlay	241,484	0	0	3,054,570	0	3,991,466	0
	Total Sanitation	2,388,353	180,714	1,643,960	3,309,221	66,677	7,498,976	74,784
Human Services	- Income Maintenance	1,207,706	2,168,755	3,508,964	849,784	1,303,893	2,957,803	380,019
	- Social Services	5,055,898	7,488,069	10,996,030	2,900,545	3,468,219	9,351,894	753,083
	- All Other	1,044,729	0	0	60,858	0	0	7,898
	- Capital Outlay	56,024	1,353,342	0	12,715	0	0	0
	Total Human Services	7,364,357	11,010,166	14,504,994	3,823,902	4,772,112	12,309,697	1,141,000
Health	- Current Expenditures	4,800	1,434,575	1,667,576	120,945	1,374,873	2,142,583	36,568
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	4,800	1,434,575	1,667,576	120,945	1,374,873	2,142,583	36,568
Culture and Recreation								
Libraries	- Current Expenditures	171,231	354,983	0	220,560	150,711	440,200	50,372
	- Capital Outlay	0	0	0	574	0	0	0
Parks and Recreation	- Current Expenditures	230,458	257,041	937,745	107,019	0	629,992	121,742
	- Capital Outlay	42,706	53,009	0	74,396	0	0	0
	Total Culture and Recreation	444,395	665,033	937,745	402,549	150,711	1,070,192	172,114
Conservation of Natural Resources	- Current Expenditures	1,549,919	306,373	2,643,241	699,242	53,741	1,093,468	414,763
	- Capital Outlay	94,606	0	0	0	0	0	0
	Total Conservation of Natural Resources	1,644,525	306,373	2,643,241	699,242	53,741	1,093,468	414,763
Housing and Economic Development	- Current Expenditures	50,000	0	0	602,477	0	26,124	12,216
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	50,000	0	0	602,477	0	26,124	12,216
All Other	- Current Expenditures	0	774,164	132,000	0	0	824,878	0
	- Capital Outlay	0	359,318	821,507	765,213	0	0	0
	Total All Other	0	1,133,482	953,507	765,213	0	824,878	0
Debt Service	- Principal Paid on Bonds	150,000	550,000	1,120,000	425,000	356,433	1,910,000	0
	#####	0	0	0	10,849	0	2,154,974	0
	- Interest and Fiscal Charges	336,000	367,822	316,559	423,083	499,127	2,671,444	2,116
	Total Current Expenditures	22,285,790	25,756,588	51,936,405	11,238,855	16,693,686	46,438,548	6,245,684
	Total Capital Outlay	5,032,463	6,790,113	10,445,891	8,905,367	1,446,659	19,646,730	3,805,548
	Total Debt Service	486,000	917,822	1,436,559	858,932	855,560	6,736,418	2,116
	Total Expenditures	\$27,804,253	\$33,464,523	\$63,818,855	\$21,003,154	\$18,995,905	\$72,821,696	\$10,053,348
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	59,224	0
Transfers To	- Enterprise Funds	0	0	304	0	350,000	0	0
	- Governmental Funds	789,131	426,817	3,069,520	185,994	0	5,477,388	232
	Total Expenditures and Other Uses	\$28,593,384	\$33,891,340	\$66,888,679	\$21,189,148	\$19,345,905	\$78,358,308	\$10,053,580
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		7,822,068	4,641,755	12,373,130	6,882,009	1,441,548	7,103,751	4,619,951
Special Revenue Funds Unreserved Fund Balance		5,115,697	6,138,638	14,923,829	3,789,109	1,410,601	27,001,541	1,440,554
	Total	\$12,937,765	\$10,780,393	\$27,296,959	\$10,671,118	\$2,852,149	\$34,105,292	\$6,060,505
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		58.1%	41.9%	52.6%	94.9%	17.1%	73.4%	97.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>KOCHICHING</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 (2006 Population Estimates)	13,619	7,499	11,100	4,360	27,896	6,022	24,999
Net Taxable Tax Capacity	\$7,773,871	\$6,368,498	\$11,265,211	\$3,217,362	\$24,266,124	\$4,715,296	\$18,482,343
2005 Tax Levy (Payable 2006)	3,282,655	3,004,112	5,787,921	2,036,226	10,511,698	3,227,190	9,508,157
REVENUES							
Taxes	2,936,351	2,789,340	6,814,466	2,332,651	9,687,437	3,216,588	8,718,745
Special Assessments	529,763	219,339	0	550,043	333,585	239,624	532,136
Licenses and Permits	16,917	9,594	31,611	51,736	301,760	27,480	26,378
Intergovernmental Revenues							
Federal Grants							
Highways	8,690	266,945	852,566	657,487	562	128,648	496,801
Human Services	511,412	169,190	220,595	140,298	520,184	0	15,356
Disaster	43,842	22,094	16,518	457,761	31,621	0	0
All Other	716,438	355,157	1,557,069	106,845	380,324	173,542	369,958
Total Federal Grants	1,280,382	813,386	2,646,748	1,362,391	932,691	302,190	882,115
State Grants							
County Program Aid	835,982	779,834	632,632	444,602	1,093,088	606,013	1,239,714
Market Value Credits	535,649	387,491	490,380	213,772	1,084,871	786,829	862,749
Disparity Reduction Aid	152,257	51,576	165,581	10,245	79,512	35,915	26,959
Highways	2,710,217	3,670,811	2,309,479	3,137,547	3,482,389	3,713,755	2,894,643
Human Services	2,047,508	930,472	1,866,874	740,332	2,659,178	0	0
PERA Aid	28,068	12,573	24,475	12,302	28,707	9,428	41,797
Police Aid	0	28,724	74,559	27,079	94,246	14,836	59,505
All Other	3,178,347	240,598	1,915,907	1,755,722	585,363	0	340,095
Total State Grants	9,488,028	6,102,079	7,479,887	6,341,601	9,107,354	5,166,776	5,465,462
Local Units Grants	184,159	265,193	189,608	21,660	21,000	83,904	14,600
Total Intergovernmental Revenues	\$10,952,569	\$7,180,658	\$10,316,243	\$7,725,652	\$10,061,045	\$5,552,870	\$6,362,177
Charges for Services	1,296,113	419,219	977,283	555,113	2,514,650	508,962	887,509
Fines and Forfeits	981	20,438	2,836	29,310	11,356	6,271	0
Interest Earnings	627,775	338,383	650,255	213,612	667,738	245,533	978,812
All Other Revenues	5,119,374	216,596	3,774,695	501,182	1,646,360	315,163	910,901
Total Revenues	\$21,479,843	\$11,193,567	\$22,567,389	\$11,959,299	\$25,223,931	\$10,112,491	\$18,416,658
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	0	3,140,650	0	0
Other Long-Term Debt	1,742,056	77,850	0	0	0	290,298	204,669
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	1,742,056	77,850	0	0	3,140,650	290,298	204,669
Other Sources	6,515	0	0	0	0	34,000	140,389
Transfers From - Enterprise Funds	0	0	71,460	0	0	0	0
- Governmental Funds	1,765,148	20,717	254,761	198,488	38,510	272,029	0
Total Revenues and Other Sources	\$24,993,562	\$11,292,134	\$22,893,610	\$12,157,787	\$28,403,091	\$10,708,818	\$18,761,716

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		KOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
General Government	- Current Expenditures	\$3,639,389	\$1,312,246	\$4,187,340	\$1,867,230	\$3,807,121	\$1,650,391	\$3,755,734
	- Capital Outlay	199,071	322,136	0	15,674	293,992	0	0
	Total General Government	3,838,460	1,634,382	4,187,340	1,882,904	4,101,113	1,650,391	3,755,734
Public Safety	- Sheriff	1,498,467	674,719	1,644,249	527,872	2,486,512	753,759	2,600,985
	- Corrections	326,164	35,929	965,428	369,812	238,980	33,420	313,384
	- All Other	131,251	32,370	374,796	65,620	0	42,729	216,357
	- Capital Outlay	78,324	67,036	0	0	154,947	0	0
	Total Public Safety	2,034,206	810,054	2,984,473	963,304	2,880,439	829,908	3,130,726
Streets and Highways	- Administration	332,065	147,381	314,347	145,726	415,291	292,344	338,106
	- Maintenance	1,787,614	2,027,368	3,050,331	1,950,379	2,992,386	1,691,055	2,830,396
	- Construction	1,483,251	2,937,488	2,184,809	3,293,023	7,473,417	1,979,525	4,263,790
	- Other Capital Outlay	163,366	294,269	0	0	457,790	0	0
	Total Streets and Highways	3,766,296	5,406,506	5,549,487	5,389,128	11,338,884	3,962,924	7,432,292
Sanitation	- Current Expenditures	1,140,670	99,179	319,230	556,020	157,023	110,956	273,856
	- Capital Outlay	3,642,574	0	0	0	0	0	0
	Total Sanitation	4,783,244	99,179	319,230	556,020	157,023	110,956	273,856
Human Services	- Income Maintenance	1,206,235	496,888	807,987	403,024	1,371,071	0	2,191,590
	- Social Services	3,263,564	1,295,904	2,996,761	977,200	4,352,726	0	0
	- All Other	0	0	0	124	347,862	832,102	0
	- Capital Outlay	13,091	11,697	0	0	10,282	0	0
	Total Human Services	4,482,890	1,804,489	3,804,748	1,380,348	6,081,941	832,102	2,191,590
Health	- Current Expenditures	1,171,209	64,539	404,154	63,932	1,747,190	37,087	224,957
	- Capital Outlay	13,091	0	0	0	12,589	0	0
	Total Health	1,184,300	64,539	404,154	63,932	1,759,779	37,087	224,957
Culture and Recreation	- Current Expenditures	54,099	73,492	67,971	25,476	326,244	31,288	220,269
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	217,290	241,190	1,208,191	256,962	413,087	163,937	239,326
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	271,389	314,682	1,276,162	282,438	739,331	195,225	459,595
Conservation of Natural Resources	- Current Expenditures	1,745,687	644,784	928,787	214,501	415,636	1,007,681	596,704
	- Capital Outlay	18,309	0	2,235,429	0	160	0	0
	Total Conservation of Natural Resources	1,763,996	644,784	3,164,216	214,501	415,796	1,007,681	596,704
Housing and Economic Development	- Current Expenditures	232,456	139,153	489,838	109,788	4,972	52,935	52,985
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	232,456	139,153	489,838	109,788	4,972	52,935	52,985
All Other	- Current Expenditures	259,628	7,000	5,839	31,053	1,591	0	0
	- Capital Outlay	0	0	1,252,222	0	114,381	0	0
	Total All Other	259,628	7,000	1,258,061	31,053	115,972	0	0
Debt Service	- Principal Paid on Bonds	0	0	615,000	0	850,000	1,832,000	600,000
	#####	0	6,000	186,638	160,000	11,018	97,828	474,588
	- Interest and Fiscal Charges	0	2,520	290,261	15,538	380,700	135,651	339,705
	Total Current Expenditures	17,005,788	7,292,142	17,765,249	7,564,719	19,077,692	6,699,684	13,854,649
	Total Capital Outlay	5,611,077	3,632,626	5,672,460	3,308,697	8,517,558	1,979,525	4,263,790
	Total Debt Service	0	8,520	1,091,899	175,538	1,241,718	2,065,479	1,414,293
	Total Expenditures	\$22,616,865	\$10,933,288	\$24,529,608	\$11,048,954	\$28,836,968	\$10,744,688	\$19,532,732
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	0	0	0	0	0	0
	- Governmental Funds	1,765,148	20,717	254,761	198,488	38,510	272,029	0
	Total Expenditures and Other Uses	\$24,382,013	\$10,954,005	\$24,784,369	\$11,247,442	\$28,875,478	\$11,016,717	\$19,532,732
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		6,882,623	3,857,423	5,188,321	1,631,288	5,071,514	2,760,290	8,063,992
Special Revenue Funds Unreserved Fund Balance		5,763,724	5,325,925	5,453,198	2,684,540	5,347,828	2,485,889	3,629,765
	Total	\$12,646,347	\$9,183,348	\$10,641,519	\$4,315,828	\$10,419,342	\$5,246,179	\$11,693,757
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		74.4%	125.9%	59.9%	57.1%	54.6%	78.3%	84.4%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>MAHNOMEN</i>	<i>MARSHALL</i>	<i>MARTIN</i>	<i>MCLEOD</i>	<i>MEEKER</i>	<i>MILLE LACS</i>	<i>MORRISON</i>
Population (2006 Population Estimates)	5,068	9,955	20,864	37,042	23,418	26,057	32,997
Net Taxable Tax Capacity	\$2,867,709	\$7,149,631	\$18,370,010	\$26,013,656	\$18,392,459	\$17,383,587	\$23,511,580
2005 Tax Levy (Payable 2006)	3,220,006	3,818,784	8,207,644	16,708,107	8,792,686	12,240,892	13,097,087
REVENUES							
Taxes	2,621,738	3,375,006	7,576,438	15,193,577	7,961,659	11,210,543	11,626,732
Special Assessments	134,430	304,041	818,566	235,537	86,893	428,380	869
Licenses and Permits	8,055	2,362	40,423	140,122	12,918	528,501	286,747
Intergovernmental Revenues							
Federal Grants							
Highways	665,938	515,000	92,826	1,332,730	0	587,713	1,955,528
Human Services	184,872	1,057,364	0	680,928	477,033	724,612	1,123,351
Disaster	0	385,391	354,293	17,092	0	26,921	0
All Other	336,849	522,490	0	380,965	479,980	424,679	475,767
Total Federal Grants	1,187,659	2,480,245	447,119	2,411,715	957,013	1,763,925	3,554,646
State Grants							
County Program Aid	710,685	1,098,247	1,129,951	1,685,144	1,085,736	1,286,206	1,521,199
Market Value Credits	260,924	462,505	919,082	1,703,140	907,564	1,222,511	1,740,684
Disparity Reduction Aid	66,695	4,497	35,818	60,910	15,746	24,902	29,365
Highways	2,525,091	4,439,299	3,411,469	3,653,650	2,971,043	4,034,025	2,967,350
Human Services	1,246,128	450,769	0	2,002,014	1,798,688	3,060,383	4,016,427
PERA Aid	10,235	18,740	17,659	36,151	24,144	30,786	48,267
Police Aid	46,217	58,163	50,510	105,464	74,057	88,735	194,710
All Other	1,069,952	603,362	504,887	3,027,360	741,737	674,746	303,946
Total State Grants	5,935,927	7,135,582	6,069,376	12,273,833	7,618,715	10,422,294	10,821,948
Local Units Grants	131,880	0	13,485	72,513	744,711	220,915	159,942
Total Intergovernmental Revenues	\$7,255,466	\$9,615,827	\$6,529,980	\$14,758,061	\$9,320,439	\$12,407,134	\$14,536,536
Charges for Services	485,069	1,779,630	1,103,500	3,722,417	2,717,805	1,492,318	6,869,840
Fines and Forfeits	9,004	0	30,677	27,933	42,219	80,791	65,134
Interest Earnings	153,177	346,618	504,324	1,270,363	556,847	801,824	1,015,591
All Other Revenues	200,675	443,165	2,039,518	786,257	2,449,605	1,071,658	1,670,907
Total Revenues	\$10,867,614	\$15,866,649	\$18,643,426	\$36,134,267	\$23,148,385	\$28,021,149	\$36,072,356
Other Financing Sources							
Borrowing							
Bonds Issued	107,100	0	3,000,000	0	0	0	2,450,000
Other Long-Term Debt	73,563	0	0	87,097	0	0	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	180,663	0	3,000,000	87,097	0	0	2,450,000
Other Sources	0	241,335	33,142	128,038	4,619,663	3,827	0
Transfers From - Enterprise Funds	0	0	0	0	0	0	0
- Governmental Funds	673	6,090	0	0	1,459,876	0	200,000
Total Revenues and Other Sources	\$11,048,950	\$16,114,074	\$21,676,568	\$36,349,402	\$29,227,924	\$28,024,976	\$38,722,356

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
General Government	- Current Expenditures	\$1,749,810	\$2,321,697	\$5,425,338	\$3,480,423	\$4,314,968	\$4,735,502	\$5,580,713
	- Capital Outlay	0	266,002	342,340	1,489,265	294,099	0	0
	Total General Government	1,749,810	2,587,699	5,767,678	4,969,688	4,609,067	4,735,502	5,580,713
Public Safety	- Sheriff	1,578,175	1,390,103	3,065,127	3,204,878	2,969,280	2,109,271	2,244,364
	- Corrections	111,675	89,221	0	2,043,362	0	3,510,202	2,190,648
	- All Other	367,576	59,438	65,304	0	88,932	171,107	145,432
	- Capital Outlay	0	55,188	0	231,260	132,271	2,361,995	0
	Total Public Safety	2,057,426	1,593,950	3,130,431	5,479,500	3,190,483	8,152,575	4,580,444
Streets and Highways	- Administration	228,204	671,704	329,153	164,538	663,384	589,405	299,117
	- Maintenance	1,187,440	1,995,255	5,009,881	3,047,725	2,190,783	2,249,559	3,334,696
	- Construction	2,716,190	3,393,004	0	4,063,023	1,855,910	3,890,403	8,748,600
	- Other Capital Outlay	105,701	412,388	1,447,470	581,267	0	0	0
	Total Streets and Highways	4,237,535	6,472,351	6,786,504	7,856,553	4,710,077	6,729,367	12,382,413
Sanitation	- Current Expenditures	220,711	131,617	300,853	1,545,787	169,912	239,136	2,613,206
	- Capital Outlay	0	264	0	146,472	104,105	0	0
	Total Sanitation	220,711	131,881	300,853	1,692,259	274,017	239,136	2,613,206
Human Services	- Income Maintenance	760,309	807,137	0	1,787,745	2,100,000	1,517,217	2,757,903
	- Social Services	1,322,719	1,948,561	0	6,318,405	2,908,596	5,653,187	5,713,323
	- All Other	200,105	66,643	1,818,520	76,039	347,466	0	0
	- Capital Outlay	0	38,171	0	0	0	0	0
	Total Human Services	2,283,133	2,860,512	1,818,520	8,182,189	5,356,062	7,170,404	8,471,226
Health	- Current Expenditures	62,982	28,000	0	1,764,662	1,173,484	704,557	1,758,023
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	62,982	28,000	0	1,764,662	1,173,484	704,557	1,758,023
Culture and Recreation								
Libraries	- Current Expenditures	23,851	65,445	564,648	0	143,071	223,641	425,927
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	82,978	122,752	99,896	518,155	256,244	6,000	74,401
	- Capital Outlay	0	29,027	0	6,923	7,690	0	0
	Total Culture and Recreation	106,829	217,224	664,544	525,078	407,005	229,641	500,328
Conservation of Natural Resources	- Current Expenditures	209,948	875,129	721,267	604,388	224,984	197,301	572,706
	- Capital Outlay	0	2,980	0	24,739	0	0	0
	Total Conservation of Natural Resources	209,948	878,109	721,267	629,127	224,984	197,301	572,706
Housing and Economic Development	- Current Expenditures	100,988	330,465	262,343	1,850	1,929,059	102,484	132,437
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	100,988	330,465	262,343	1,850	1,929,059	102,484	132,437
All Other	- Current Expenditures	324,589	0	0	1,246,737	196,641	0	0
	- Capital Outlay	0	0	0	0	2,159,311	0	0
	Total All Other	324,589	0	0	1,246,737	2,355,952	0	0
Debt Service	- Principal Paid on Bonds	50,700	205,000	450,000	1,090,000	349,781	390,000	1,075,000
	#####	34,344	85,000	31,668	90,000	360,550	0	75,000
	- Interest and Fiscal Charges	37,083	32,798	77,831	155,452	244,187	374,524	412,102
	Total Current Expenditures	8,532,060	10,903,167	17,662,330	25,804,694	19,676,804	22,008,569	27,842,896
	Total Capital Outlay	2,821,891	4,197,024	1,789,810	6,542,949	4,553,386	6,252,398	8,748,600
	Total Debt Service	122,127	322,798	559,499	1,335,452	954,518	764,524	1,562,102
	Total Expenditures	\$11,476,078	\$15,422,989	\$20,011,639	\$33,683,095	\$25,184,708	\$29,025,491	\$38,153,598
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	56,467	0	0	0	0
Transfers To	- Enterprise Funds	0	0	0	0	0	0	0
	- Governmental Funds	673	6,090	0	0	1,459,876	0	200,000
	Total Expenditures and Other Uses	\$11,476,751	\$15,429,079	\$20,068,106	\$33,683,095	\$26,644,584	\$29,025,491	\$38,353,598
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		1,857,598	1,677,004	3,981,780	9,391,923	5,848,142	6,945,792	7,133,680
Special Revenue Funds Unreserved Fund Balance		2,074,514	5,085,509	6,049,701	7,419,272	6,383,935	5,415,072	9,015,891
Total		\$3,932,112	\$6,762,513	\$10,031,481	\$16,811,195	\$12,232,077	\$12,360,864	\$16,149,571
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		46.1%	62.0%	56.8%	65.1%	62.2%	56.2%	58.0%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>MOWER</i>	<i>MURRAY</i>	<i>NICOLLET</i>	<i>NOBLES</i>	<i>NORMAN</i>	<i>OLMSTED</i>	<i>OTTER TAIL</i>
Population (2006 Population Estimates)	38,853	8,777	31,934	20,495	6,936	138,221	58,552
Net Taxable Tax Capacity	\$24,864,029	\$9,560,329	\$24,159,090	\$14,393,674	\$4,588,548	\$118,760,363	\$55,309,101
2005 Tax Levy (Payable 2006)	10,576,296	4,485,297	11,736,012	7,835,407	3,051,454	61,228,957	22,931,442
REVENUES							
Taxes	9,152,486	4,435,975	10,824,639	7,160,651	2,771,325	57,190,104	20,737,020
Special Assessments	663,513	512,941	614,644	65,299	230,297	0	78,566
Licenses and Permits	120,561	21,266	91,548	270,848	3,597	1,887,379	401,451
Intergovernmental Revenues							
Federal Grants							
Highways	32,774	18,361	312,600	27,745	0	735,568	343,998
Human Services	935,985	0	850,545	546,185	297,383	9,475,318	1,963,486
Disaster	204,907	0	0	11,215	0	1,148,192	0
All Other	918,831	274,395	346,533	330,163	1,042,807	916,734	1,264,783
Total Federal Grants	2,092,497	292,756	1,509,678	915,308	1,340,190	12,275,812	3,572,267
State Grants							
County Program Aid	2,261,700	797,907	1,418,931	1,090,818	809,357	5,670,143	2,549,709
Market Value Credits	1,586,291	456,826	1,131,151	761,965	319,731	4,206,710	2,590,160
Disparity Reduction Aid	184,686	26,057	11,717	72,914	15,815	7,955	13,421
Highways	5,508,941	3,815,161	3,702,085	2,310,104	4,216,729	5,856,482	10,915,733
Human Services	4,135,996	0	3,304,046	2,557,861	821,516	21,251,188	3,802,719
PERA Aid	40,232	11,609	34,276	28,842	13,183	178,686	64,946
Police Aid	102,234	27,834	152,698	46,992	19,651	303,333	151,057
All Other	1,275,576	328,420	458,881	261,600	747,869	3,021,803	5,297,742
Total State Grants	15,095,656	5,463,814	10,213,785	7,131,096	6,963,851	40,496,300	25,385,487
Local Units Grants	16,740	176,563	13,732	52,249	22,235	1,726,714	422,494
Total Intergovernmental Revenues	\$17,204,893	\$5,933,133	\$11,737,195	\$8,098,653	\$8,326,276	\$54,498,826	\$29,380,248
Charges for Services	2,162,178	474,329	1,635,079	1,564,173	721,210	18,539,825	3,797,958
Fines and Forfeits	37,578	9	60,673	5,931	0	18,884	164,471
Interest Earnings	1,476,741	379,815	783,385	741,782	216,781	3,872,334	1,037,173
All Other Revenues	714,736	384,578	636,424	1,609,124	298,971	2,390,117	1,841,283
Total Revenues	\$31,532,686	\$12,142,046	\$26,383,587	\$19,516,461	\$12,568,457	\$138,397,469	\$57,438,170
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	3,973,786	0	0	4,975,818	0
Other Long-Term Debt	60,000	24,786	117,384	0	0	0	15,661
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	60,000	24,786	4,091,170	0	0	4,975,818	15,661
Other Sources	0	1,502	0	5,450	0	59,530	76,018
Transfers From - Enterprise Funds	0	0	0	0	0	308,343	0
- Governmental Funds	19,783	40,316	3,350,000	102,868	500,000	161,668	875,750
Total Revenues and Other Sources	\$31,612,469	\$12,208,650	\$33,824,757	\$19,624,779	\$13,068,457	\$143,902,828	\$58,405,599

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
General Government	- Current Expenditures	\$4,860,001	\$2,032,026	\$5,722,470	\$3,497,321	\$1,613,855	\$17,267,189	\$9,839,062
	- Capital Outlay	460,111	0	0	406,985	0	0	191,132
	Total General Government	5,320,112	2,032,026	5,722,470	3,904,306	1,613,855	17,267,189	10,030,194
Public Safety	- Sheriff	2,919,736	1,076,688	1,919,252	1,337,333	665,347	9,744,134	4,348,778
	- Corrections	2,139,760	143,708	1,116,917	1,501,003	199,744	15,490,594	3,409,230
	- All Other	1,023,431	55,582	118,260	457,847	262,101	759,269	667,075
	- Capital Outlay	0	0	0	0	0	0	209,395
	Total Public Safety	6,082,927	1,275,978	3,154,429	3,296,183	1,127,192	25,993,997	8,634,478
Streets and Highways	- Administration	450,587	266,762	243,235	208,565	376,914	2,482,151	458,893
	- Maintenance	3,356,976	1,851,046	1,627,906	2,103,034	1,904,826	5,663,619	6,793,579
	- Construction	4,005,475	2,612,236	5,082,567	1,368,389	2,722,563	10,583,385	8,487,028
	- Other Capital Outlay	660,027	0	309,916	559,395	496,911	0	0
	Total Streets and Highways	8,473,065	4,730,044	7,263,624	4,239,383	5,501,214	18,729,155	15,739,500
Sanitation	- Current Expenditures	535,456	406,106	618,599	322,367	304,154	0	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Sanitation	535,456	406,106	618,599	322,367	304,154	0	0
Human Services	- Income Maintenance	2,269,204	0	2,323,493	1,590,980	524,242	7,913,210	4,180,291
	- Social Services	5,075,472	0	4,654,165	3,641,456	1,465,989	48,046,914	12,259,730
	- All Other	0	968,702	0	0	27,655	265,408	261,878
	- Capital Outlay	0	0	0	24,356	867,691	0	0
	Total Human Services	7,344,676	968,702	6,977,658	5,256,792	2,885,577	56,225,532	16,701,899
Health	- Current Expenditures	1,568,557	60,845	1,150,612	183,966	242,868	9,058,703	1,921,850
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	1,568,557	60,845	1,150,612	183,966	242,868	9,058,703	1,921,850
Culture and Recreation								
Libraries	- Current Expenditures	256,184	63,545	85,000	415,448	75,000	964,330	619,590
	- Capital Outlay	122,643	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	83,391	554,742	148,274	228,616	83,258	3,954,940	230,262
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	462,218	618,287	233,274	644,064	158,258	4,919,270	849,852
Conservation of Natural Resources	- Current Expenditures	917,665	681,224	584,616	415,122	299,820	624,428	750,582
	- Capital Outlay	0	0	0	0	0	0	0
	Total Conservation of Natural Resources	917,665	681,224	584,616	415,122	299,820	624,428	750,582
Housing and Economic Development	- Current Expenditures	31,800	125,592	154,899	254,416	0	88,500	353,475
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	31,800	125,592	154,899	254,416	0	88,500	353,475
All Other	- Current Expenditures	0	0	0	0	0	289,305	0
	- Capital Outlay	0	0	131,715	0	0	0	0
	Total All Other	0	0	131,715	0	0	289,305	0
Debt Service	- Principal Paid on Bonds	0	588,606	660,000	540,000	0	490,000	1,530,000
	#####	40,000	0	480,742	220,000	0	142,614	62,418
	- Interest and Fiscal Charges	0	120,144	358,316	190,725	0	491,603	501,953
	Total Current Expenditures	25,488,220	8,286,568	20,467,698	16,157,474	8,045,773	122,612,694	46,094,275
	Total Capital Outlay	5,248,256	2,612,236	5,524,198	2,359,125	4,087,165	10,583,385	8,887,555
	Total Debt Service	40,000	708,750	1,499,058	950,725	0	1,124,217	2,094,371
	Total Expenditures	\$30,776,476	\$11,607,554	\$27,490,954	\$19,467,324	\$12,132,938	\$134,320,296	\$57,076,201
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	23,166	0	0	0	1,065,507	0
	- Governmental Funds	19,783	24,786	3,350,000	102,868	500,000	161,668	875,750
	Total Expenditures and Other Uses	\$30,796,259	\$11,655,506	\$30,840,954	\$19,570,192	\$12,632,938	\$135,547,471	\$57,951,951
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		13,682,504	4,521,004	8,734,360	4,646,340	3,305,695	21,887,472	11,509,250
Special Revenue Funds Unreserved Fund Balance		8,189,652	3,500,674	4,418,652	6,124,004	1,624,146	24,948,227	8,992,278
Total		\$21,872,156	\$8,021,678	\$13,153,012	\$10,770,344	\$4,929,841	\$46,835,699	\$20,501,528
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		85.8%	96.8%	64.3%	66.7%	61.3%	38.2%	44.5%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>PENNINGTON</i>	<i>PINE</i>	<i>PIPESTONE</i>	<i>POLK</i>	<i>POPE</i>	<i>RAMSEY</i>	<i>RED LAKE</i>
Population (2006 Population Estimates)	13,668	28,355	9,435	31,115	11,211	515,059	4,195
Net Taxable Tax Capacity	\$5,801,457	\$22,954,778	\$6,535,383	\$18,583,239	\$10,166,813	\$478,383,707	\$2,227,645
2005 Tax Levy (Payable 2006)	5,136,625	12,637,633	3,150,228	15,406,314	5,585,631	189,747,612	1,526,908
REVENUES							
Taxes	4,653,335	11,363,831	3,403,757	14,246,001	5,159,937	216,674,650	1,329,637
Special Assessments	199,387	0	132,288	2,875,180	337,604	0	141,293
Licenses and Permits	4,103	103,901	11,375	44,455	57,564	1,394,880	1,320
Intergovernmental Revenues							
Federal Grants							
Highways	2,111,104	445,927	68,148	2,904,247	765,501	3,291,350	3,017
Human Services	504,517	1,018,775	207,400	2,112,342	320,143	43,497,009	115,586
Disaster	12,444	125,342	0	119,299	9,850	6,366,262	30,219
All Other	385,247	399,211	167,492	721,801	288,388	15,106,680	370,841
Total Federal Grants	3,013,312	1,989,255	443,040	5,857,689	1,383,882	68,261,301	519,663
State Grants							
County Program Aid	810,540	1,359,433	1,154,216	1,837,774	676,018	16,449,520	539,357
Market Value Credits	569,000	1,486,124	360,676	1,258,449	609,199	10,570,036	189,013
Disparity Reduction Aid	96,572	1,034	72,000	80,558	22,608	263,262	89,405
Highways	1,294,898	3,615,336	3,509,624	9,270,746	3,372,042	17,805,362	1,872,967
Human Services	1,726,669	3,232,585	1,073,148	6,614,816	1,151,612	79,837,189	558,936
PERA Aid	16,384	36,545	14,804	48,975	17,671	768,020	8,965
Police Aid	34,112	134,284	48,307	108,686	168,157	1,195,526	125,965
All Other	357,519	1,114,787	262,530	1,044,413	264,285	41,939,526	246,740
Total State Grants	4,905,694	10,980,128	6,495,305	20,264,417	6,281,592	168,828,441	3,631,348
Local Units Grants	0	0	35,081	71,057	71,574	5,600,775	46,581
Total Intergovernmental Revenues	\$7,919,006	\$12,969,383	\$6,973,426	\$26,193,163	\$7,737,048	\$242,690,517	\$4,197,592
Charges for Services	1,786,399	1,776,929	1,275,713	1,874,772	937,500	62,043,508	520,793
Fines and Forfeits	36,113	61,692	17,184	38,262	41,774	745,971	14,660
Interest Earnings	209,517	1,618,193	443,815	1,829,854	405,971	17,560,179	203,083
All Other Revenues	1,042,362	1,829,544	758,565	3,118,167	444,493	14,251,619	382,491
Total Revenues	\$15,850,222	\$29,723,473	\$13,016,123	\$50,219,854	\$15,121,891	\$555,361,324	\$6,790,869
Other Financing Sources							
Borrowing							
Bonds Issued	0	0	0	2,815,000	0	6,750,000	0
Other Long-Term Debt	0	0	12,713	0	0	76,940	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	0	0	12,713	2,815,000	0	6,826,940	0
Other Sources	0	97,300	0	0	0	6,000,000	0
Transfers From - Enterprise Funds	0	0	0	0	0	0	0
- Governmental Funds	878	10,025,936	2,285	2,508,232	235,998	2,331,539	0
Total Revenues and Other Sources	\$15,851,100	\$39,846,709	\$13,031,121	\$55,543,086	\$15,357,889	\$570,519,803	\$6,790,869

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
General Government	- Current Expenditures	\$1,915,781	\$4,033,571	\$2,559,067	\$5,595,833	\$3,168,281	\$87,579,800	\$918,945
	- Capital Outlay	248,197	0	0	3,196,121	0	1,385,385	109,639
	Total General Government	2,163,978	4,033,571	2,559,067	8,791,954	3,168,281	88,965,185	1,028,584
Public Safety	- Sheriff	1,222,278	3,458,092	1,023,296	2,335,950	1,102,206	38,637,173	687,130
	- Corrections	1,515,227	2,359,182	394,048	1,877,310	317,483	53,563,596	120,936
	- All Other	31,542	173,738	385,089	519,578	97,756	1,777,381	43,474
	- Capital Outlay	40,900	15,110,288	0	7,732,537	0	11,927,157	0
	Total Public Safety	2,809,947	21,101,300	1,802,433	12,465,375	1,517,445	105,905,307	851,540
Streets and Highways	- Administration	239,880	600,537	355,535	308,508	799,686	3,803,702	716,711
	- Maintenance	1,972,933	3,068,706	1,793,390	3,995,248	1,172,954	11,095,247	636,657
	- Construction	3,069,036	5,594,748	3,641,595	11,822,686	1,957,270	26,472,097	1,003,558
	- Other Capital Outlay	140,580	0	0	876,480	532,342	1,197,997	0
	Total Streets and Highways	5,422,429	9,263,991	5,790,520	17,002,922	4,462,252	42,569,043	2,356,926
Sanitation	- Current Expenditures	29,123	195,725	180,310	1,360,197	360,751	17,027,293	82,582
	- Capital Outlay	20,645	0	0	0	0	0	0
	Total Sanitation	49,768	195,725	180,310	1,360,197	360,751	17,027,293	82,582
Human Services	- Income Maintenance	1,081,924	1,835,716	1,010,762	3,185,750	629,026	28,012,641	629,256
	- Social Services	3,358,799	5,253,660	1,833,579	10,264,104	1,918,987	150,298,252	600,580
	- All Other	43,960	0	0	0	0	169,005	13,284
	- Capital Outlay	0	0	0	0	0	108,346	0
	Total Human Services	4,484,683	7,089,376	2,844,341	13,449,854	2,548,013	178,588,244	1,243,120
Health	- Current Expenditures	43,489	882,267	55,833	1,687,259	698,416	27,620,672	0
	- Capital Outlay	0	0	0	0	0	121,250	0
	Total Health	43,489	882,267	55,833	1,687,259	698,416	27,741,922	0
Culture and Recreation	- Current Expenditures	76,000	268,559	39,866	189,503	96,975	8,214,886	0
	- Capital Outlay	0	0	0	0	0	6,484,013	0
Parks and Recreation	- Current Expenditures	90,210	125,214	121,051	146,964	147,956	9,601,507	38,502
	- Capital Outlay	45,969	0	0	351,688	0	2,434,391	0
	Total Culture and Recreation	212,179	393,773	160,917	688,155	244,931	26,734,797	38,502
Conservation of Natural Resources	- Current Expenditures	365,462	571,793	429,997	980,401	555,081	406,016	337,427
	- Capital Outlay	0	0	0	0	0	4,168	0
	Total Conservation of Natural Resources	365,462	571,793	429,997	980,401	555,081	410,184	337,427
Housing and Economic Development	- Current Expenditures	19,195	0	61,605	33,390	37,688	22,915,902	314,227
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	19,195	0	61,605	33,390	37,688	22,915,902	314,227
All Other	- Current Expenditures	0	0	0	877,151	0	0	0
	- Capital Outlay	0	0	0	0	18,448	0	0
	Total All Other	0	0	0	877,151	18,448	0	0
Debt Service	- Principal Paid on Bonds	180,000	0	105,000	4,525,000	295,000	11,835,252	0
	#####	71,000	890,237	177,351	34,757	60,000	0	0
	- Interest and Fiscal Charges	150,346	1,125,780	3,264	1,201,278	48,820	9,443,646	1,707
	Total Current Expenditures	12,005,803	22,826,760	10,243,428	33,357,146	11,103,246	460,723,073	5,139,711
	Total Capital Outlay	3,565,327	20,705,036	3,641,595	23,979,512	2,508,060	50,134,804	1,113,197
	Total Debt Service	401,346	2,016,017	285,615	5,761,035	403,820	21,278,898	1,707
	Total Expenditures	\$15,972,476	\$45,547,813	\$14,170,638	\$63,097,693	\$14,015,126	\$532,136,775	\$6,254,615
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	240,266	23,818	0	0	0
Transfers To	- Enterprise Funds	150,000	0	0	0	0	619,561	0
	- Governmental Funds	878	10,025,936	2,285	2,508,232	235,998	2,331,539	0
	Total Expenditures and Other Uses	\$16,123,354	\$55,573,749	\$14,413,189	\$65,629,743	\$14,251,124	\$535,087,875	\$6,254,615
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		3,130,550	1,713,149	6,162,829	13,471,548	3,199,195	155,942,520	2,859,676
Special Revenue Funds Unreserved Fund Balance		1,069,290	4,407,806	2,036,596	11,271,732	3,471,394	50,668,433	1,862,038
Total		\$4,199,840	\$6,120,955	\$8,199,425	\$24,743,280	\$6,670,589	\$206,610,953	\$4,721,714
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		35.0%	26.8%	80.0%	74.2%	60.1%	44.8%	91.9%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>REDWOOD</i>	<i>RENVILLE</i>	<i>RICE</i>	<i>ROCK</i>	<i>ROSEAU</i>	<i>SCOTT</i>	<i>SHERBURNE</i>
Population (2006 Population Estimates)	16,005	16,613	62,323	9,540	16,361	119,646	85,025
Net Taxable Tax Capacity	\$13,987,125	\$17,015,889	\$48,485,079	\$8,605,003	\$7,516,518	\$127,906,719	\$78,195,612
2005 Tax Levy (Payable 2006)	7,849,050	9,385,111	14,224,313	3,342,660	5,067,093	40,272,530	32,488,921
REVENUES							
Taxes	7,144,476	8,476,806	13,066,054	3,006,439	4,559,616	44,841,255	31,929,847
Special Assessments	421,961	717,277	73,652	209,466	810,768	0	732,292
Licenses and Permits	29,675	131,954	503,927	46,578	6,180	2,093,414	62,780
Intergovernmental Revenues							
Federal Grants							
Highways	735,695	3,128,376	93,444	287,950	11,836	978,294	1,591,703
Human Services	446,489	625,819	1,093,937	152,624	369,980	1,326,477	1,924,116
Disaster	18,780	32,234	0	111,411	1,067,857	102,972	144,418
All Other	303,554	509,483	2,262,960	169,426	594,734	941,224	258,950
Total Federal Grants	1,504,518	4,295,912	3,450,341	721,411	2,044,407	3,348,967	3,919,187
State Grants							
County Program Aid	791,598	754,071	2,627,396	955,229	830,589	3,427,853	2,717,759
Market Value Credits	712,952	845,520	1,331,781	424,290	705,580	1,917,840	2,093,545
Disparity Reduction Aid	45,162	56,484	15,717	7,017	2,186	10,294	5,452
Highways	5,986,404	7,014,980	4,251,220	3,870,418	5,583,078	8,299,438	2,544,547
Human Services	1,836,989	2,270,114	1,037,441	1,180,437	1,446,511	10,474,403	6,398,339
PERA Aid	27,659	40,045	50,501	15,088	16,974	109,096	63,819
Police Aid	144,280	42,572	113,564	138,020	143,903	201,415	442,084
All Other	389,375	359,075	4,764,768	209,854	370,970	2,352,620	1,306,091
Total State Grants	9,934,419	11,382,861	14,192,388	6,800,353	9,099,791	26,792,959	15,571,636
Local Units Grants	101,922	0	189,156	0	505,301	12,283,606	27,017
Total Intergovernmental Revenues	\$11,540,859	\$15,678,773	\$17,831,885	\$7,521,764	\$11,649,499	\$42,425,532	\$19,517,840
Charges for Services	767,348	1,601,832	4,017,902	1,363,848	1,368,725	7,561,329	8,181,263
Fines and Forfeits	0	32,908	57,568	29,197	62,169	154,773	237,034
Interest Earnings	564,544	1,020,616	1,548,530	323,475	610,651	2,482,819	3,125,840
All Other Revenues	1,188,695	705,926	3,332,368	446,314	312,860	2,525,035	2,590,820
Total Revenues	\$21,657,558	\$28,366,092	\$40,431,886	\$12,947,081	\$19,380,468	\$102,084,157	\$66,377,716
Other Financing Sources							
Borrowing							
Bonds Issued	0	6,395,000	0	0	6,100,000	10,390,000	0
Other Long-Term Debt	138,082	219,343	0	0	0	896,080	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	138,082	6,614,343	0	0	6,100,000	11,286,080	0
Other Sources	3,421	0	20,100	0	0	78,615	39,510
Transfers From - Enterprise Funds	0	0	772,412	0	0	1,235,314	649,901
- Governmental Funds	59,448	93,024	0	92,041	46,432	2,419,802	1,403,859
Total Revenues and Other Sources	\$21,858,509	\$35,073,459	\$41,224,398	\$13,039,122	\$25,526,900	\$117,103,968	\$68,470,986

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SCOTT	SHERBURNE
General Government	- Current Expenditures	\$2,700,527	\$4,501,818	\$6,511,243	\$2,068,773	\$2,347,817	\$21,459,355	\$12,754,264
	- Capital Outlay	530,812	33,417	686,675	0	302,935	5,226,499	176,569
	Total General Government	3,231,339	4,535,235	7,197,918	2,068,773	2,650,752	26,685,854	12,930,833
Public Safety	- Sheriff	2,038,037	1,076,179	3,158,005	1,538,801	1,283,777	4,528,197	5,480,662
	- Corrections	200,816	629,472	3,762,236	147,764	504,941	5,689,271	6,039,360
	- All Other	78,133	42,596	202,865	133,232	139,703	1,860,368	1,458,375
	- Capital Outlay	0	54,500	102,421	1,872,164	3,575,236	1,155,171	983,206
	Total Public Safety	2,316,986	1,802,747	7,225,527	3,691,961	5,503,657	13,233,007	13,961,603
Streets and Highways	- Administration	522,962	633,998	238,570	191,760	1,142,147	0	703,107
	- Maintenance	2,611,363	3,625,263	2,410,110	1,561,649	1,679,371	6,049,406	2,852,592
	- Construction	6,032,818	6,590,130	6,668,540	3,519,048	4,913,286	34,703,360	8,429,340
	- Other Capital Outlay	0	501,366	496,912	0	132,104	863,281	2,085,767
	Total Streets and Highways	9,167,143	11,350,757	9,814,132	5,272,457	7,866,908	41,616,047	14,070,806
Sanitation	- Current Expenditures	421,816	0	91,080	446,625	885,713	0	2,861,756
	- Capital Outlay	0	44,453	0	0	94,995	0	0
	Total Sanitation	421,816	44,453	91,080	446,625	980,708	0	2,861,756
Human Services	- Income Maintenance	1,361,646	1,317,535	1,946,716	851,393	815,847	1,659,741	3,141,729
	- Social Services	3,079,556	3,526,011	7,012,957	1,479,521	2,203,616	14,243,532	9,232,995
	- All Other	0	125,041	0	0	12,761	1,806,051	920,932
	- Capital Outlay	0	26,350	0	0	1,092,571	0	0
	Total Human Services	4,441,202	4,994,937	8,959,673	2,330,914	4,124,795	17,709,324	13,295,656
Health	- Current Expenditures	1,121,930	1,401,411	2,932,726	91,903	13,600	1,281,624	1,556,012
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	1,121,930	1,401,411	2,932,726	91,903	13,600	1,281,624	1,556,012
Culture and Recreation								
Libraries	- Current Expenditures	89,899	134,639	406,909	122,185	80,000	2,473,517	1,549,445
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	173,639	85,913	232,300	98,001	106,337	830,054	302,384
	- Capital Outlay	0	0	0	0	0	0	22,033
	Total Culture and Recreation	263,538	220,552	639,209	220,186	186,337	3,303,571	1,873,862
Conservation of Natural Resources	- Current Expenditures	785,783	1,628,874	427,093	255,026	3,502,372	2,075,742	705,595
	- Capital Outlay	0	0	0	0	0	0	0
	Total Conservation of Natural Resources	785,783	1,628,874	427,093	255,026	3,502,372	2,075,742	705,595
Housing and Economic Development	- Current Expenditures	140,502	0	1,994,556	1,900	346,277	1,489,228	315,206
	- Capital Outlay	0	0	0	0	0	978,409	0
	Total Housing and Economic Development	140,502	0	1,994,556	1,900	346,277	2,467,637	315,206
All Other	- Current Expenditures	0	285,517	0	0	32,188	1,742,510	0
	- Capital Outlay	0	655,128	3,236,508	0	0	0	42,562
	Total All Other	0	940,645	3,236,508	0	32,188	1,742,510	42,562
Debt Service	- Principal Paid on Bonds	0	615,000	780,000	175,017	0	1,715,000	7,157,461
	#####	105,897	25,151	19,402	0	0	1,961,875	0
	- Interest and Fiscal Charges	10,104	374,199	372,486	79,609	975	3,136,761	0
	Total Current Expenditures	15,326,609	19,014,267	31,327,366	8,988,533	15,096,467	67,188,596	49,874,414
	Total Capital Outlay	6,563,630	7,905,344	11,191,056	5,391,212	10,111,127	42,926,720	11,739,477
	Total Debt Service	116,001	1,014,350	1,171,888	254,626	975	6,813,636	7,157,461
	Total Expenditures	\$22,006,240	\$27,933,961	\$43,690,310	\$14,634,371	\$25,208,569	\$116,928,952	\$68,771,352
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	0	193,916	0	0	0	0
	- Governmental Funds	59,448	93,024	0	92,041	46,432	2,419,802	1,403,859
	Total Expenditures and Other Uses	\$22,065,688	\$28,026,985	\$43,884,226	\$14,726,412	\$25,255,001	\$119,348,754	\$70,175,211
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		4,504,737	5,861,770	9,256,016	2,938,677	5,498,484	12,719,644	14,762,990
Special Revenue Funds Unreserved Fund Balance		7,726,014	3,548,435	6,131,803	3,209,556	1,580,650	-239,060	9,035,796
Total		\$12,230,751	\$9,410,205	\$15,387,819	\$6,148,233	\$7,079,134	\$12,480,584	\$23,798,786
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		79.8%	49.5%	49.1%	68.4%	46.9%	18.6%	47.7%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>SIBLEY</i>	<i>STEARNS</i>	<i>STEELE</i>	<i>STEVENS</i>	<i>ST. LOUIS</i>	<i>SWIFT</i>	<i>TODD</i>
Population (2006 Population Estimates)	15,309	144,443	36,163	9,736	196,324	11,481	24,469
Net Taxable Tax Capacity	\$13,974,743	\$105,083,122	\$28,326,426	\$7,733,633	\$130,567,518	\$9,387,829	\$14,627,113
2005 Tax Levy (Payable 2006)	8,919,127	49,888,802	14,289,630	3,635,250	83,346,436	4,984,748	9,448,286
REVENUES							
Taxes	8,523,799	46,788,593	13,277,078	3,341,086	90,929,063	4,541,073	8,423,180
Special Assessments	856,665	803,008	196,007	199,011	0	473,829	39,810
Licenses and Permits	57,043	575,705	117,538	13,523	156,606	4,010	201,905
Intergovernmental Revenues							
Federal Grants							
Highways	76,000	5,225,898	192,954	0	3,951,544	55,355	120,403
Human Services	420,917	3,895,505	985,250	238,512	7,292,988	269,516	974,725
Disaster	46,004	1,416,423	45,559	42,710	2,838,135	56,692	0
All Other	171,978	1,106,989	291,766	176,485	7,449,472	327,146	521,866
Total Federal Grants	714,899	11,644,815	1,515,529	457,707	21,532,139	708,709	1,616,994
State Grants							
County Program Aid	607,092	6,568,321	1,691,650	1,036,483	11,500,160	871,395	1,326,300
Market Value Credits	883,522	4,447,587	1,395,961	333,102	7,904,265	494,479	1,268,140
Disparity Reduction Aid	56,153	47,183	26,210	50,559	5,452,190	36,279	74,434
Highways	2,923,811	22,415,942	4,342,917	2,399,296	18,749,245	2,196,751	3,248,068
Human Services	1,372,587	12,631,960	4,059,197	988,023	30,975,460	1,597,307	3,006,318
PERA Aid	25,016	145,954	49,359	18,442	535,573	36,367	38,050
Police Aid	316,709	254,687	89,287	23,213	923,451	114,530	6,512
All Other	962,341	4,005,467	840,652	332,204	1,455,059	348,847	992,958
Total State Grants	7,147,231	50,517,101	12,495,233	5,181,322	77,495,403	5,695,955	9,960,780
Local Units Grants	233,901	2,361,400	39,001	45,288	316,786	0	110,833
Total Intergovernmental Revenues	\$8,096,031	\$64,523,316	\$14,049,763	\$5,684,317	\$99,344,328	\$6,404,664	\$11,688,607
Charges for Services	1,616,233	6,148,931	3,909,209	611,542	12,029,779	1,335,574	2,703,828
Fines and Forfeits	22,993	351,549	33,009	25,193	201,088	0	1,902
Interest Earnings	724,606	2,491,665	1,274,556	395,051	7,011,940	204,533	242,560
All Other Revenues	735,433	3,257,999	2,014,806	345,990	16,077,926	842,937	499,993
Total Revenues	\$20,632,803	\$124,940,766	\$34,871,966	\$10,615,713	\$225,750,730	\$13,806,620	\$23,801,785
Other Financing Sources							
Borrowing							
Bonds Issued	0	451,888	2,527,525	0	7,845,000	0	1,800,000
Other Long-Term Debt	202,785	0	450,879	0	0	48,302	0
Short-Term Debt	0	0	0	0	0	0	0
Total Borrowing	202,785	451,888	2,978,404	0	7,845,000	48,302	1,800,000
Other Sources	71,900	13,093	0	0	0	154,458	111,628
Transfers From - Enterprise Funds	0	11,142	0	0	0	0	0
- Governmental Funds	368,509	4,101,231	0	48,308	6,675,213	0	284,600
Total Revenues and Other Sources	\$21,275,997	\$129,518,120	\$37,850,370	\$10,664,021	\$240,270,943	\$14,009,380	\$25,998,013

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		SIBLEY	STEARNS	STEELE	STEVENS	ST. LOUIS	SWIFT	TODD
General Government	- Current Expenditures	\$3,158,293	\$15,799,810	\$6,287,975	\$1,971,189	\$28,967,139	\$2,842,192	\$4,364,637
	- Capital Outlay	12,027	0	0	0	2,739,309	0	656,172
	Total General Government	3,170,320	15,799,810	6,287,975	1,971,189	31,706,448	2,842,192	5,020,809
Public Safety	- Sheriff	1,879,176	7,752,409	2,567,476	1,005,699	18,782,760	921,856	1,999,484
	- Corrections	174,109	13,010,630	4,103,024	64,856	19,729,467	620,121	709,471
	- All Other	32,089	1,230,935	576,642	73,813	2,975,931	11,599	32,148
	- Capital Outlay	0	0	1,001,803	0	2,222,924	0	0
	Total Public Safety	2,085,374	21,993,974	8,248,945	1,144,368	43,711,082	1,553,576	2,741,103
Streets and Highways	- Administration	309,150	639,928	248,592	0	6,548,931	1,108,653	387,600
	- Maintenance	2,294,236	5,963,239	2,190,033	3,344,125	15,658,876	1,236,324	1,152,795
	- Construction	2,447,769	29,777,596	4,797,550	0	18,395,749	1,529,534	5,199,627
	- Other Capital Outlay	174,420	0	0	0	15,563,942	0	0
	Total Streets and Highways	5,225,575	36,380,763	7,236,175	3,344,125	56,167,498	3,874,511	6,740,022
Sanitation	- Current Expenditures	408,542	465,243	574,263	214,985	0	887,725	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Sanitation	408,542	465,243	574,263	214,985	0	887,725	0
Human Services	- Income Maintenance	830,010	14,801,565	2,232,240	387,390	11,893,254	924,784	2,407,494
	- Social Services	2,551,557	6,522,073	4,862,775	2,064,830	45,243,146	3,037,781	5,263,159
	- All Other	24,145	8,435,370	0	0	9,117,673	0	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Human Services	3,405,712	29,759,008	7,095,015	2,452,220	66,254,073	3,962,565	7,670,653
Health	- Current Expenditures	1,353,494	1,997,078	1,577,733	111,948	6,547,383	157,021	2,246,247
	- Capital Outlay	3,068	0	0	0	0	0	23,843
	Total Health	1,356,562	1,997,078	1,577,733	111,948	6,547,383	157,021	2,270,090
Culture and Recreation								
Libraries	- Current Expenditures	252,693	2,107,559	0	49,910	614,124	0	293,326
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	64,458	1,442,633	164,976	138,555	925,323	23,023	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	317,151	3,550,192	164,976	188,465	1,539,447	23,023	293,326
Conservation of Natural Resources	- Current Expenditures	1,419,355	3,847,018	1,192,350	353,608	7,317,595	841,008	432,837
	- Capital Outlay	0	0	0	0	379,894	0	0
	Total Conservation of Natural Resources	1,419,355	3,847,018	1,192,350	353,608	7,697,489	841,008	432,837
Housing and Economic Development	- Current Expenditures	178,335	1,544,702	0	60,500	4,641,791	0	52,945
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	178,335	1,544,702	0	60,500	4,641,791	0	52,945
All Other	- Current Expenditures	0	0	0	0	0	0	0
	- Capital Outlay	0	1,063,102	0	0	0	0	0
	Total All Other	0	1,063,102	0	0	0	0	0
Debt Service	- Principal Paid on Bonds	425,000	4,400,000	445,000	0	5,428,091	125,000	165,000
	#####	100,000	105,439	136,584	0	0	0	0
	- Interest and Fiscal Charges	336,007	744,904	1,639,366	0	1,987,288	27,564	166,413
	<i>Total Current Expenditures</i>	<i>14,929,642</i>	<i>85,560,192</i>	<i>26,578,079</i>	<i>9,841,408</i>	<i>178,963,393</i>	<i>12,612,087</i>	<i>19,342,143</i>
	<i>Total Capital Outlay</i>	<i>2,637,284</i>	<i>30,840,698</i>	<i>5,799,353</i>	<i>0</i>	<i>39,301,818</i>	<i>1,529,534</i>	<i>5,879,642</i>
	<i>Total Debt Service</i>	<i>861,007</i>	<i>5,250,343</i>	<i>2,220,950</i>	<i>0</i>	<i>7,415,379</i>	<i>152,564</i>	<i>331,413</i>
	Total Expenditures	\$18,427,933	\$121,651,233	\$34,598,382	\$9,841,408	\$225,680,590	\$14,294,185	\$25,553,198
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	0	0	0	0	3,871,044	0	0
	- Governmental Funds	368,509	4,101,231	0	48,308	6,675,213	0	284,600
	Total Expenditures and Other Uses	\$18,796,442	\$125,752,464	\$34,598,382	\$9,889,716	\$236,226,847	\$14,294,185	\$25,837,798
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		5,862,293	12,921,760	5,073,523	3,642,349	34,270,114	1,398,540	2,955,196
Special Revenue Funds Unreserved Fund Balance		5,058,641	13,744,040	1,621,059	4,519,073	41,529,699	3,361,695	6,150,631
Total		\$10,920,934	\$26,665,800	\$6,694,582	\$8,161,422	\$75,799,813	\$4,760,235	\$9,105,827
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		73.1%	31.2%	25.2%	82.9%	42.4%	37.7%	47.1%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>TRAVERSE</i>	<i>WABASHA</i>	<i>WADENA</i>	<i>WASECA</i>	<i>WASHINGTON</i>	<i>WATONWAN</i>	<i>WILKIN</i>
Population (2006 Population Estimates)	3,792	22,445	13,615	19,605	228,103	11,480	6,757
Net Taxable Tax Capacity	\$5,630,368	\$16,834,623	\$7,018,807	\$14,969,607	\$261,191,494	\$8,522,317	\$7,021,713
2005 Tax Levy (Payable 2006)	3,394,265	8,055,776	5,814,179	8,432,781	64,682,584	5,759,536	4,500,924
REVENUES							
Taxes	3,201,629	7,414,309	5,132,958	7,520,212	76,591,423	5,281,216	4,097,601
Special Assessments	57,014	0	412,385	400,334	1,600	391,981	187,379
Licenses and Permits	4,355	183,874	64,381	199,499	3,634,168	25,323	11,460
Intergovernmental Revenues							
Federal Grants							
Highways	0	476,352	56,091	0	5,427,579	472,148	12,712
Human Services	134,385	670,767	849,770	497,895	4,299,316	346,879	375,194
Disaster	36,900	25,174	18,048	0	153,569	10,194	393,525
All Other	141,188	273,525	173,673	447,053	2,844,720	180,574	264,000
Total Federal Grants	312,473	1,445,818	1,097,582	944,948	12,725,184	1,009,795	1,045,431
State Grants							
County Program Aid	281,822	991,151	863,096	955,927	6,708,320	953,160	701,705
Market Value Credits	185,590	977,408	810,138	879,547	3,069,700	625,865	387,389
Disparity Reduction Aid	18,778	18,839	53,619	13,403	363	5,082	10,414
Highways	2,304,161	3,948,698	2,388,971	2,504,668	11,029,476	2,881,783	4,005,963
Human Services	605,101	1,799,480	2,447,023	2,366,342	12,484,428	950,434	467,480
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	14,192	169,212	119,321	64,614	836,059	140,839	27,905
All Other	189,512	1,073,633	384,935	773,973	8,535,102	1,073,275	689,805
Total State Grants	3,615,638	9,001,058	7,087,928	7,584,800	42,872,607	6,650,344	6,305,537
Local Units Grants	12,566	0	0	0	6,664,187	37,897	25,410
Total Intergovernmental Revenues	\$3,940,677	\$10,446,876	\$8,185,510	\$8,529,748	\$62,261,978	\$7,698,036	\$7,376,378
Charges for Services	590,438	1,183,430	967,156	1,247,970	13,522,394	1,097,608	1,120,322
Fines and Forfeits	0	17,699	31,915	0	894,332	19,307	15,767
Interest Earnings	69,877	432,319	188,302	563,691	6,100,897	326,065	229,638
All Other Revenues	465,905	641,013	1,212,854	1,831,110	8,454,867	602,436	546,929
Total Revenues	\$8,329,895	\$20,319,520	\$16,195,461	\$20,292,564	\$171,461,659	\$15,441,972	\$13,585,474
Other Financing Sources							
Borrowing							
Bonds Issued	2,564,043	0	0	0	0	0	0
Other Long-Term Debt	0	0	0	0	0	95,485	0
Short-Term Debt	0	8,148	0	0	0	0	0
Total Borrowing	2,564,043	8,148	0	0	0	95,485	0
Other Sources	0	0	127,879	0	0	0	0
Transfers From - Enterprise Funds	0	0	0	0	0	0	0
- Governmental Funds	25,000	13,090	369,833	801,379	4,556,728	214,088	1,278,500
Total Revenues and Other Sources	\$10,918,938	\$20,340,758	\$16,693,173	\$21,093,943	\$176,018,387	\$15,751,545	\$14,863,974

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
General Government	- Current Expenditures	\$1,474,263	\$3,302,640	\$2,802,634	\$4,743,173	\$31,035,535	\$2,684,748	\$1,785,280
	- Capital Outlay	0	0	0	264,047	16,994,277	37,992	0
	Total General Government	1,474,263	3,302,640	2,802,634	5,007,220	48,029,812	2,722,740	1,785,280
Public Safety	- Sheriff	654,824	1,632,146	1,542,566	2,166,324	22,338,318	1,055,802	919,773
	- Corrections	265,673	1,722,158	70,000	16,642	8,898,265	635,419	404,741
	- All Other	46,120	75,597	100,857	68,159	0	112,641	32,920
	- Capital Outlay	670,129	0	0	77,612	0	750,820	3,496,594
	Total Public Safety	1,636,746	3,429,901	1,713,423	2,328,737	31,236,583	2,554,682	4,854,028
Streets and Highways	- Administration	320,948	359,217	428,241	232,151	849,502	382,769	407,084
	- Maintenance	2,074,016	2,415,530	1,520,097	2,147,551	3,419,363	2,488,828	2,822,490
	- Construction	1,093,179	2,853,488	1,303,322	2,387,226	22,087,338	1,848,500	2,725,287
	- Other Capital Outlay	0	2,573	0	300,437	0	0	0
	Total Streets and Highways	3,488,143	5,630,808	3,251,660	5,067,365	26,356,203	4,720,097	5,954,861
Sanitation	- Current Expenditures	73,979	233,677	1,034,269	571,226	0	240,232	393,569
	- Capital Outlay	0	0	0	139,364	0	0	0
	Total Sanitation	73,979	233,677	1,034,269	710,590	0	240,232	393,569
Human Services	- Income Maintenance	475,582	942,948	1,594,138	1,287,163	9,300,782	895,737	550,429
	- Social Services	757,515	3,188,217	3,848,919	3,200,344	21,259,375	2,848,770	1,991,814
	- All Other	0	0	252,494	0	0	0	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total Human Services	1,233,097	4,131,165	5,695,551	4,487,507	30,560,157	3,744,507	2,542,243
Health	- Current Expenditures	78,279	1,346,097	767,990	1,025,819	14,837,531	425,158	713,961
	- Capital Outlay	0	0	0	0	0	0	0
	Total Health	78,279	1,346,097	767,990	1,025,819	14,837,531	425,158	713,961
Culture and Recreation								
Libraries	- Current Expenditures	36,810	125,000	79,012	222,367	5,226,563	497,361	41,668
	- Capital Outlay	0	0	0	0	0	0	0
Parks and Recreation	- Current Expenditures	16,717	100,500	99,804	255,176	2,455,570	48,325	11,955
	- Capital Outlay	0	0	0	0	0	0	0
	Total Culture and Recreation	53,527	225,500	178,816	477,543	7,682,133	545,686	53,623
Conservation of Natural Resources	- Current Expenditures	246,747	374,710	192,096	508,530	216,797	447,556	267,555
	- Capital Outlay	0	0	0	0	0	0	0
	Total Conservation of Natural Resources	246,747	374,710	192,096	508,530	216,797	447,556	267,555
Housing and Economic Development	- Current Expenditures	2,142	197,935	41,422	0	5,811,904	145,273	800
	- Capital Outlay	0	0	0	0	0	0	0
	Total Housing and Economic Development	2,142	197,935	41,422	0	5,811,904	145,273	800
All Other	- Current Expenditures	0	0	0	0	352,445	0	0
	- Capital Outlay	0	0	0	0	0	0	0
	Total All Other	0	0	0	0	352,445	0	0
Debt Service	- Principal Paid on Bonds	190,000	0	0	510,000	5,695,000	90,000	289,662
	#####	22,700	53,237	0	0	98,150	115,702	0
	- Interest and Fiscal Charges	68,191	7,686	0	309,154	3,181,426	258,690	402
	Total Current Expenditures	6,523,615	16,016,372	14,374,539	16,444,625	126,001,950	12,908,619	10,344,039
	Total Capital Outlay	1,763,308	2,856,061	1,303,322	3,168,686	39,081,615	2,637,312	6,221,881
	Total Debt Service	280,891	60,923	0	819,154	8,974,576	464,392	290,064
	Total Expenditures	\$8,567,814	\$18,933,356	\$15,677,861	\$20,432,465	\$174,058,141	\$16,010,323	\$16,855,984
Other Financing Uses								
Debt Redemption - Refunded Bonds		0	0	0	0	0	0	0
Other Uses		0	0	0	0	0	0	0
Transfers To	- Enterprise Funds	21,549	0	0	0	0	0	0
	- Governmental Funds	25,000	13,090	369,833	801,379	4,556,728	214,088	1,278,500
	Total Expenditures and Other Uses	\$8,614,363	\$18,946,446	\$16,047,694	\$21,233,844	\$178,614,869	\$16,224,411	\$18,134,484
Unreserved Fund Balance								
General Fund Unreserved Fund Balance		818,750	5,606,636	946,037	5,327,090	45,644,900	3,388,753	2,724,161
Special Revenue Funds Unreserved Fund Balance		2,208,143	3,601,434	2,519,630	5,571,199	17,039,353	2,188,369	768,286
Total		\$3,026,893	\$9,208,070	\$3,465,667	\$10,898,289	\$62,684,253	\$5,577,122	\$3,492,447
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		46.4%	57.5%	24.1%	66.3%	49.7%	43.2%	33.8%

Table 2
Classification of County Revenues
For the Year Ended December 31, 2006

	<i>WINONA</i>	<i>WRIGHT</i>	<i>YELLOW MEDICINE</i>	<i>TOTAL ALL COUNTIES</i>
Population (2006 Population Estimates)	49,903	114,806	10,505	5,231,106
Net Taxable Tax Capacity	\$34,195,233	\$106,178,099	\$8,862,414	\$4,965,811,083
2005 Tax Levy (Payable 2006)	15,407,938	34,590,984	5,981,599	1,996,915,713
REVENUES				
Taxes	13,793,915	33,101,166	5,453,643	2,036,778,986
Special Assessments	234,920	1,301,418	172,020	36,800,064
Licenses and Permits	207,085	172,779	30,174	27,888,645
Intergovernmental Revenues				
Federal Grants				
Highways	874,323	1,152,641	70,944	87,740,340
Human Services	1,206,842	1,484,888	246,696	269,116,533
Disaster	55,774	184,296	55,848	28,711,733
All Other	737,768	371,900	232,960	135,408,043
Total Federal Grants	2,874,707	3,193,725	606,448	520,976,649
State Grants				
County Program Aid	2,362,630	3,652,872	798,109	205,878,119
Market Value Credits	1,814,681	2,612,742	560,392	139,064,582
Disparity Reduction Aid	29,181	4,560	43,341	9,486,049
Highways	6,011,569	5,725,141	3,803,483	459,098,207
Human Services	4,421,519	7,934,656	831,510	481,120,670
PERA Aid	54,309	81,912	15,547	8,020,705
Police Aid	230,740	566,173	120,911	15,464,538
All Other	583,484	1,759,513	251,170	223,447,710
Total State Grants	15,508,113	22,337,569	6,424,463	1,541,580,580
Local Units Grants	348,071	67,618	796,288	69,583,057
Total Intergovernmental Revenues	\$18,730,891	\$25,598,912	\$7,827,199	\$2,132,140,286
Charges for Services	3,499,626	10,910,350	845,222	518,431,772
Fines and Forfeits	53,517	122,378	15,460	8,319,974
Interest Earnings	1,347,004	2,869,773	529,800	161,441,388
All Other Revenues	759,667	5,179,739	659,147	211,195,649
Total Revenues	\$38,626,625	\$79,256,515	\$15,532,665	\$5,132,996,764
Other Financing Sources				
Borrowing				
Bonds Issued	0	2,850,000	0	209,919,888
Other Long-Term Debt	106,944	0	138,329	13,836,422
Short-Term Debt	0	0	0	8,148
Total Borrowing	106,944	2,850,000	138,329	223,764,458
Other Sources	21,068	961,481	7,084	14,885,877
Transfers From - Enterprise Funds	0	0	0	5,281,641
- Governmental Funds	39,927	6,052,786	0	126,788,383
Total Revenues and Other Sources	\$38,794,564	\$89,120,782	\$15,678,078	\$5,503,717,123

Table 2
Classification of County Expenditures
For the Year Ended December 31, 2006

EXPENDITURES		WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
General Government	- Current Expenditures	\$6,174,391	\$15,579,413	\$2,187,556	\$776,969,310
	- Capital Outlay	0	943,580	0	101,980,801
	Total General Government	6,174,391	16,522,993	2,187,556	878,950,111
Public Safety	- Sheriff	2,900,520	11,403,671	801,104	401,433,008
	- Corrections	2,423,920	4,427,061	1,071,678	382,231,904
	- All Other	251,816	913,006	209,865	30,645,163
	- Capital Outlay	0	747,984	0	85,444,429
	Total Public Safety	5,576,256	17,491,722	2,082,647	899,754,504
Streets and Highways	- Administration	440,078	547,528	220,383	54,669,675
	- Maintenance	2,820,402	4,364,455	2,369,928	307,642,506
	- Construction	6,666,329	13,085,191	4,805,445	575,617,727
	- Other Capital Outlay	0	0	0	41,478,122
	Total Streets and Highways	9,926,809	17,997,174	7,395,756	979,408,030
Sanitation	- Current Expenditures	892,877	375,910	112,299	84,466,657
	- Capital Outlay	0	0	0	11,534,496
	Total Sanitation	892,877	375,910	112,299	96,001,153
Human Services	- Income Maintenance	2,811,653	3,749,316	893,814	508,414,552
	- Social Services	6,250,812	13,165,064	2,529,205	988,706,488
	- All Other	0	0	0	33,086,900
	- Capital Outlay	0	112,388	0	17,552,324
	Total Human Services	9,062,465	17,026,768	3,423,019	1,547,760,264
Health	- Current Expenditures	2,526,553	2,999,370	91,297	192,939,249
	- Capital Outlay	0	19,359	0	15,309,542
	Total Health	2,526,553	3,018,729	91,297	208,248,791
Culture and Recreation					
Libraries	- Current Expenditures	225,316	1,421,880	63,807	91,964,729
	- Capital Outlay	0	147,892	0	14,363,949
Parks and Recreation	- Current Expenditures	164,377	930,873	165,546	51,257,866
	- Capital Outlay	0	0	0	3,207,941
	Total Culture and Recreation	389,693	2,500,645	229,353	160,794,485
Conservation of Natural Resources	- Current Expenditures	475,460	354,703	599,316	81,893,639
	- Capital Outlay	0	4,975	0	2,911,435
	Total Conservation of Natural Resources	475,460	359,678	599,316	84,805,074
Housing and Economic Development	- Current Expenditures	340,271	0	15,875	96,156,556
	- Capital Outlay	0	0	0	29,430,274
	Total Housing and Economic Development	340,271	0	15,875	125,586,830
All Other	- Current Expenditures	0	0	0	26,965,692
	- Capital Outlay	464,569	1,500,874	0	26,335,545
	Total All Other	464,569	1,500,874	0	53,301,237
Debt Service	- Principal Paid on Bonds	555,000	4,200,000	120,000	143,937,095
	#####	352,119	751,602	52,182	13,887,482
	- Interest and Fiscal Charges	389,396	881,605	253,661	76,009,541
	Total Current Expenditures	28,698,446	60,232,250	11,331,673	4,109,443,894
	Total Capital Outlay	7,130,898	16,562,243	4,805,445	925,166,585
	Total Debt Service	1,296,515	5,833,207	425,843	233,834,118
	Total Expenditures	\$37,125,859	\$82,627,700	\$16,562,961	\$5,268,444,597
Other Financing Uses					
Debt Redemption - Refunded Bonds		0	0	0	0
Other Uses		0	0	0	677,718
Transfers To	- Enterprise Funds	0	0	0	37,827,108
	- Governmental Funds	39,927	6,052,786	0	126,772,853
	Total Expenditures and Other Uses	\$37,165,786	\$88,680,486	\$16,562,961	\$5,433,722,276
Unreserved Fund Balance					
General Fund Unreserved Fund Balance		11,722,226	20,395,822	3,885,800	1,040,707,266
Special Revenue Funds Unreserved Fund Balance		12,188,166	6,228,296	5,356,675	830,274,565
Total		\$23,910,392	\$26,624,118	\$9,242,475	\$1,870,981,831
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>		83.3%	44.2%	81.6%	45.5%

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**PUBLIC SERVICE ENTERPRISES
TABLES**

Table 3
Public Service Enterprises
Analysis of Health Services Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense	Net Income							Interest Payments	Principal Payments
Becker	32,256														
Sunnyside Care Center [3]		3,201,349	3,056,793	144,556	13,573	59,498	98,631	---	---	---	---	47,157	---	59,498	6,000
Clay	54,892														
Family Service Center		1,188,026	1,345,651	(157,625)	21,001	202,291	(338,915)	---	---	---	452,708	12,949	---	189,398	383,660
Public Health		1,533,599	3,089,992	(1,556,393)	1,303,171	---	(253,222)	---	444,729	858,442	610,920	---	---	---	---
Clearwater	8,453														
Clearwater Health Services		11,667,094	12,705,593	(1,038,499)	4,728	174,753	(1,208,524)	---	---	---	(47,938)	95,247	---	174,087	206,713
Dodge	19,769														
Nursing Home		3,533,257	3,699,611	(166,354)	9,888	13,274	(169,740)	---	---	---	161,264	---	---	13,274	45,000
Douglas	35,477														
Hospital		59,909,939	59,240,101	669,838	1,045,278	84,022	1,631,094	---	---	---	---	1,538,404	---	---	---
Hennepin	1,152,508														
Medical Center		464,497,896	476,467,370	(11,969,474)	20,715,151	1,316,223	7,429,454	20,333,603	---	22,158,516	20,986,578	55,261,530	---	1,316,223	1,848,910
Metropolitan Health Plan		115,142,431	118,028,796	(2,886,365)	899,537	---	(1,986,828)	---	---	---	---	3,935,811	---	---	---
Hubbard	18,925														
Heritage Living Center		4,494,616	4,568,432	(73,816)	20,659	7,733	(60,890)	---	---	---	---	261,350	---	7,733	25,000
Heritage Manor		505,449	364,083	141,366	104,416	218,086	27,696	---	---	---	---	---	---	218,086	---
Itasca	44,347														
Itasaca Nursing Home		9,623,073	9,238,006	385,067	35,871	305,686	115,252	---	---	---	---	86,375	---	---	235,000
Itasca Medical Care		32,022,529	32,022,529	---	325,122	---	325,122	---	---	---	---	405,436	---	---	---
Kanabec	16,279														
Hospital		28,630,174	26,402,476	2,227,698	328,052	---	2,555,750	---	---	31,823	---	6,448,880	9,000,000	633,053	2,615,000
Lake	11,100														
Nursing Home [3]		3,036,154	3,274,783	(238,629)	140,639	72,038	(170,028)	---	---	---	---	34,190	---	578	1,993
Mahnomen	5,068														
Mahnomen Health Center [1][2][29]		6,823,845	6,599,773	224,072	92,694	1,907	314,859	---	---	---	---	184,594	---	1,907	13,473
Nursing Home [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 3
Public Service Enterprises
Analysis of Health Services Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenues	Expense	Interest Payments								Principal Payments	
Meeker	23,418															
Memorial Hospital		18,305,135	17,230,978	1,074,157	331,393	---	1,405,550	---	---	---	---	2,119,629	---	---	---	4,355
Murray	8,777															
Hospital		16,268,396	12,905,279	3,363,117	152,231	187,685	3,327,663	---	---	---	---	1,492,730	---	119,312	---	---
Pennington	13,668															
Oakland Park Nursing Home		2,888,776	2,964,547	(75,771)	12,475	39,553	(102,849)	---	---	8,893	150,000	8,113	---	---	---	---
Pipestone	9,435															
Medical Center [2]		17,016,384	15,122,825	1,893,559	477,522	734,714	1,636,367	---	---	---	240,266	4,118,974	---	348,142	261,736	---
Nursing Home [2]		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Ramsey	515,059															
Lake Owasso Residence		7,630,384	7,789,022	(158,638)	133,292	387,521	(412,867)	---	---	19,968	199,170	5,645	---	387,521	160,000	---
Ramsey Nursing Home		11,949,961	12,432,998	(483,037)	64,054	23,188	(442,171)	---	---	33,778	370,391	38,808	---	---	---	---
Renville	16,613															
Renville County Hospital & Clinics		8,561,954	8,237,695	324,259	438,473	13,059	749,673	8,161	13,821	---	---	120,188	---	13,059	15,141	---
St. Louis	196,324															
Chris Jensen Health & Rehab. Center		14,347,019	15,500,844	(1,153,825)	168,171	12,315	(997,969)	---	---	---	4,159,625	106,917	---	---	---	---
Supervised Living Facilities		963,348	1,085,247	(121,899)	---	---	(121,899)	---	---	---	(288,581)	---	---	---	---	---
Steele	36,163															
Cedarview Care Center		7,462,383	7,191,108	271,275	246,948	414,357	103,866	---	---	---	---	122,896	---	414,357	60,000	---
Swift	11,481															
Swift County - Benson Hospital [1]		10,438,660	9,117,801	1,320,859	160,312	---	1,481,171	---	---	---	---	---	---	---	---	---
Traverse	3,792															
Traverse Care Center		2,934,651	2,954,503	(19,852)	22,222	181,658	(179,288)	---	---	---	---	8,661	---	181,658	119,444	---
Total		\$864,576,482	\$872,636,836	(\$8,060,354)	\$27,266,873	\$4,449,561	\$14,756,958	\$20,341,764	---	\$23,111,420	\$26,994,403	\$76,454,484	\$9,000,000	\$4,077,886	\$6,001,425	---

Table 4
Public Service Enterprises
Analysis of Sanitation Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments	
Blue Earth	58,977															
Landfill		2,014,233	1,429,570	584,663	64,829	4,477	645,015	---	---	---	45,284	372,205	---	4,477	152,300	
Cass	28,949															
Pine River Area Sanitary District		362,343	390,000	(27,657)	2,903	11,623	(36,377)	---	---	---	---	10,706	---	11,623	---	
Clay	54,892															
Solid Waste		1,096,737	1,174,353	(77,616)	1,444,481	---	1,366,865	---	---	130,416	---	1,534,770	---	---	---	
Cottonwood	11,750															
Landfill		399,521	226,539	172,982	96,669	10,366	259,285	86,882	---	9,787	70,828	184,585	---	---	---	
Crow Wing	61,038															
Solid Waste		1,781,755	1,553,355	228,400	165,344	---	393,744	---	595	---	---	863,201	---	---	---	
Douglas	35,477															
Pope-Douglas Solid Waste		2,820,050	4,263,233	(1,443,183)	1,671,195	---	228,012	---	---	---	---	151,222	---	---	---	
Hennepin	1,152,508															
Solid Waste		66,662,624	60,789,879	5,872,745	9,811,131	9,882,664	5,801,212	819,309	63,025	2,947,558	---	181,810	---	2,638,233	11,990,000	
Marshall	9,955															
Landfill		2,101,092	1,519,254	581,838	147,460	---	729,298	---	---	---	---	---	---	---	---	
Olmsted	138,221															
Waste Management		14,229,691	12,098,073	2,131,618	1,195,749	400,621	2,926,746	---	---	356,929	(8,726)	2,484,896	---	400,621	3,295,000	
Otter Tail	58,552															
Waste Management		5,775,814	5,826,965	(51,151)	273,854	---	222,703	---	---	---	---	584,586	---	---	---	
Polk	31,115															
Landfill		535,922	636,559	(100,637)	21,646	---	(78,991)	---	---	413	---	---	---	---	---	
Resource Recovery		2,815,520	2,875,841	(60,321)	333,067	---	272,746	---	---	299,620	---	1,250,280	---	---	---	
Renville	16,613															
Solid Waste		491,877	962,783	(470,906)	351,786	---	(119,120)	---	---	49,079	---	---	---	---	---	
Rice	62,323															
Environmental Services		3,017,799	2,904,127	113,672	603,461	---	717,133	---	---	164,159	(578,496)	106,258	---	---	---	
St. Louis	196,324															
Solid Waste Management		5,712,990	6,268,722	(555,732)	1,195,605	---	639,873	---	---	---	---	155,939	---	---	---	

Table 4
Public Service Enterprises
Analysis of Sanitation Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenues	Expense								Interest Payments	Principal Payments	
Steele	36,163															
Solid Waste		1,464,404	2,172,240	(707,836)	149,321	---	(558,515)	---	---	---	---	207,105	---	---	---	---
Todd	24,469															
Solid Waste		1,477,343	1,498,966	(21,623)	56,520	---	34,897	---	---	56,520	---	82,693	---	---	---	---
Total		<u>\$112,759,715</u>	<u>\$106,590,459</u>	<u>\$6,169,256</u>	<u>\$17,585,021</u>	<u>\$10,309,751</u>	<u>\$13,444,526</u>	<u>\$906,191</u>	<u>---</u>	<u>\$4,014,481</u>	<u>(\$471,110)</u>	<u>\$8,170,256</u>	<u>---</u>	<u>\$3,054,954</u>	<u>\$15,437,300</u>	

Table 5
Public Service Enterprises
Analysis of Housing and Economic Development Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
Becker	32,256															
EDA Activities [5][13]		24,552	44,653	(20,101)	46,102	---	26,001	---	---	---	322,231	---	---	---	---	---
Housing Department [5][13]		409,906	563,835	(153,929)	379,902	---	225,973	---	---	---	---	---	---	---	---	---
Blue Earth	58,977															
EDA		194,955	1,038,692	(843,737)	488,845	---	(354,892)	---	412,017	---	---	59,058	---	---	---	---
Carver	86,236															
Community Development Agency [5]		4,338,643	4,042,446	296,197	4,595,047	4,798,650	92,594	---	327,885	2,064,591	---	2,370,888	504,583	1,653,684	1,524,002	
Cass	28,949															
HRA		528,679	504,614	24,065	4,479	47,200	(18,656)	---	---	---	---	58,239	---	---	---	---
Chisago	50,278															
EDA		470,158	599,205	(129,047)	1,650,626	657,894	863,685	583,082	1,349,311	---	---	807,647	2,200,000	655,452	935,000	
Dakota	391,613															
CDA [5][13]		11,408,589	10,737,617	670,972	15,529,990	32,270,468	(16,069,506)	---	14,852,889	---	3,448,901	4,406,048	---	1,822,159	---	---
Douglas	35,477															
HRA		2,470,463	2,429,886	40,577	14,251	116,940	(62,112)	286,118	1,887,295	---	---	34,000	---	116,715	82,103	
Faribault	15,309															
HRA		291,385	274,456	16,929	181	---	17,110	---	291,385	---	---	---	---	---	---	---
Grant	6,067															
HRA		544,004	598,694	(54,690)	138,630	56,313	27,627	35,000	175,707	---	---	90,789	---	56,313	25,000	
Kandiyohi	41,689															
HRA [5]		1,661,409	1,389,351	272,058	6,060	70,589	207,529	7,155	---	---	---	29,790	---	---	29,734	
Lake	11,100															
HRA Silverpointe [5]		171,475	124,345	47,130	---	40,253	6,877	7,014	---	---	---	---	---	39,853	29,345	
Le Sueur	27,896															
HRA		575,183	425,035	150,148	1,401	221,014	(69,465)	---	529,218	---	---	---	---	---	---	---
McLeod	37,042															
HRA [5]		821,413	567,825	253,588	2,200	222,994	32,794	22,583	---	---	---	---	---	221,103	89,621	
Mower	38,853															
HRA		693,028	656,528	36,500	59,380	38,199	57,681	---	---	---	---	72,896	---	38,211	25,025	
Murray	8,777															
Congregate Housing		250,995	194,925	56,070	---	67,792	(11,722)	---	---	---	7,636	---	---	66,534	---	
Renville	16,613															
HRA [5]		58,298	595,501	(537,203)	553,891	1,942	14,746	211,120	384,138	---	---	51,224	---	---	---	
Scott	119,646															
HRA		3,044,236	5,029,684	(1,985,448)	2,637,492	1,376,964	(724,920)	---	2,442,961	---	1,235,314	1,520,089	---	1,338,976	---	

Table 5
Public Service Enterprises
Analysis of Housing and Economic Development Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
Stearns	144,443														
Public Housing [5][13]		65,673	170,876	(105,203)	24,045	---	(81,158)	---	---	---	37,295	---	---	---	---
Heading for Home [5][13]		150,554	119,100	31,454	9,642	73,524	(32,428)	---	---	---	---	---	---	73,524	---
Section 8 Housing [5][13]		---	985,122	(985,122)	1,015,346	---	30,224	---	---	---	(11,142)	---	---	---	---
The Bell [5][13]		54,746	137,205	(82,459)	66,649	16,300	(32,110)	---	---	---	---	---	---	16,300	---
Swift	11,481														
HRA		850,262	1,157,785	(307,523)	279,339	---	(28,184)	---	---	---	---	---	---	---	---
Traverse	3,792														
Prairieview Place		225,447	182,763	42,684	---	56,993	(14,309)	---	---	---	21,549	---	---	56,993	29,717
Washington	228,103														
HRA 602 [5]		195,452	161,423	34,029	128,093	89,275	72,847	114,318	---	---	---	---	---	79,431	---
HRA 606 [5]		354,625	716,587	(361,962)	317,663	175,971	(220,270)	228,254	---	---	277,757	---	---	158,597	---
HRA 607 [5]		222,290	235,806	(13,516)	95,412	66,367	15,529	85,925	---	---	(28,000)	---	---	59,703	---
HRA 609 [5]		426,784	296,128	130,656	251,600	138,181	244,075	229,939	---	---	(170,000)	---	---	129,007	---
HRA 612 [5]		247,920	165,335	82,585	119,649	83,619	118,615	108,969	---	---	(97,000)	---	---	75,714	---
HRA 614 [5]		386,249	248,982	137,267	230,568	161,568	206,267	210,688	---	---	(152,000)	---	---	146,391	---
HRA 613 [5]		110,173	125,643	(15,470)	55,794	41,207	(883)	47,000	---	---	(45,000)	---	---	33,667	---
HRA 625 [5]		169,327	248,648	(79,321)	10,953	146,819	(215,187)	---	---	---	---	---	---	131,886	---
HRA 626 [5]		276,352	251,282	25,070	9,747	52,238	(17,421)	---	---	---	162,761	---	---	42,536	---
HRA 619 [5]		7,630	2,636	4,994	565,068	286,095	283,967	198,685	---	---	(59,000)	---	---	278,908	---
HRA 601 [5]		301,165	210,629	90,536	15,208	87,290	18,454	---	---	---	---	---	---	74,287	---
HRA 604 [5]		1,448,727	1,281,697	167,030	958,732	723,555	402,207	701,000	---	---	(34,000)	---	---	697,825	---
HRA 605 [5]		1,692,237	1,142,834	549,403	25,583	746,167	(171,181)	---	---	---	---	---	---	703,069	---
HRA 616 [5]		15,300	21,010	(5,710)	18	---	(5,692)	---	---	---	7,947	---	---	---	---
HRA 617 [5]		961,856	660,232	301,624	46,042	275,601	72,065	---	---	---	---	---	---	209,008	---
HRA 620 [5]		45,576	30,453	15,123	1,730	15	16,838	---	---	---	(40,000)	---	---	---	---
HRA 635 [5]		305,390	527,977	(222,587)	1,622	18,933	(239,898)	---	---	---	---	---	---	---	---
Total		\$36,471,106	\$38,897,445	(\$2,426,339)	\$30,336,980	\$43,226,930	(\$15,316,289)	\$3,076,850	---	\$2,064,591	\$4,885,249	\$9,500,668	\$2,704,583	\$8,975,846	\$2,769,547

Table 6
Public Service Enterprises
Analysis of Culture and Recreation Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE		
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments	
Aitkin	16,198															
Long Lake Conservation Center		682,204	888,144	(205,940)	15,539	1,000	(191,401)	---	---	1,888	12,163	---	---	---	---	---
Anoka	328,614															
Aquatic Center		1,099,359	800,504	298,855	---	---	298,855	---	---	---	(219,846)	384,638	---	---	---	---
Cook	5,369															
EDA Golf Course		852,167	949,534	(97,367)	63,053	76,967	(111,281)	---	---	---	---	5,500	---	76,967	136,212	
Dodge	19,769															
Four Seasons Ice Arena [5]		210,077	233,303	(23,226)	75,164	4,560	47,378	---	---	---	---	---	---	4,560	82,368	
Hennepin	1,152,508															
Glen Lake Golf Course		949,001	810,388	138,613	---	91,760	46,853	---	---	---	---	---	---	91,760	170,000	
Itasca	44,347															
Itasca Resource Center		412,474	510,339	(97,865)	---	---	(97,865)	---	---	---	---	184,898	---	---	---	---
Jackson	11,132															
Jackson County Fair Association		123,998	119,627	4,371	---	---	4,371	---	---	---	---	---	---	---	---	---
Jackson County Historical Society		46,081	57,478	(11,397)	---	---	(11,397)	---	---	---	---	---	---	---	---	---
Ramsey	515,059															
Ponds at Battle Creek		446,901	559,670	(112,769)	---	142,220	(254,989)	---	---	---	50,000	135,000	---	142,220	143,513	
Steele	36,163															
Four Seasons Civic Center		356,844	646,141	(289,297)	149,981	36,620	(175,936)	---	---	---	---	6,744	---	36,620	105,000	
Total		\$5,179,106	\$5,575,128	(\$396,022)	\$303,737	\$353,127	(\$445,412)	---	---	\$1,888	(\$157,683)	\$716,780	---	\$352,127	\$637,093	

Table 7
Public Service Enterprises
Analysis of All Other Enterprise Operations
for the Year Ended December 31, 2006

Name of County	Pop.	OPERATING			NONOPERATING		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
		Revenues	Expense	Income	Revenue	Expense								Interest Payments	Principal Payments
Clay	54,892														
Juvenile Center		1,849,745	1,834,289	15,456	59,958	75,837	(423)	---	52,483	940	39,550	8,597	---	75,848	140,939
Crow Wing	61,038														
Serpent Lake Sanitary Sewer District		414,460	338,770	75,690	30,497	15,372	90,815	---	---	---	---	52,847	---	12,736	135,000
Dakota	391,613														
Geographic Information System		29,091	42,591	(13,500)	---	---	(13,500)	---	---	---	---	---	---	---	---
Hennepin	1,152,508														
Radio Communications		2,319,707	1,384,811	934,896	---	47,000	887,896	---	---	---	(628,746)	---	---	---	---
Kittson	4,723														
North Kittson Rural Water		365,063	542,932	(177,869)	214,749	94,866	(57,986)	---	---	---	---	255,827	---	94,205	141,622
Murray	8,777														
Shetek Area Water and Sewer Commission [5]		560	887,730	(887,170)	425,168	---	(462,002)	---	9,252,615	---	---	8,770,984	---	---	---
Olmsted	138,221														
Sanitary Sewer		54,278	93,870	(39,592)	---	31,594	(71,186)	---	---	---	45,000	88,394	---	31,594	475,000
Communications		1,665,510	1,339,983	325,527	14,248	---	339,775	---	---	---	1,745	755,458	---	---	---
Ramsey	515,059														
Law Enforcement Services		4,804,901	5,051,851	(246,950)	265,204	---	18,254	---	---	258,997	---	200,893	---	---	---
Rock	9,540														
Rock County Rural Water District		582,525	598,599	(16,074)	267,973	26,068	225,831	---	---	---	---	159,477	---	---	---
St. Louis	196,324														
Community Food		1,188,369	1,236,122	(47,753)	---	---	(47,753)	---	---	---	---	27,650	---	---	---
Laundry		939,702	979,432	(39,730)	---	---	(39,730)	---	---	---	---	---	---	---	---
Sherburne	85,025														
Justice Center		10,532,253	6,840,321	3,691,932	---	602,765	3,089,167	---	---	---	---	---	---	602,765	---
Stevens	9,736														
Ambulance		1,098,678	1,066,689	31,989	3,762	---	35,751	---	---	---	---	89,719	---	---	---
Wabasha	22,445														
Reads Landing Sanitary Sewer District [5]		51,262	82,167	(30,905)	177	4,332	(35,060)	---	---	---	---	---	---	---	---
Total		25,896,104	22,320,157	3,575,947	1,281,736	897,834	3,959,849	---	---	259,937	(542,451)	10,409,846	---	817,148	892,561

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Enterprise Fund Footnotes

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

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TOTAL OUTSTANDING INDEBTEDNESS

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2006**

Name of County	Population	Type of Bond						Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other [1]				
Aitkin	16,198	2,660,000	0	0	0	0	0	2,660,000	2,660,000	984,987	10,202
Anoka	328,614	76,895,000	0	0	7,360,000	25,765,000	4,665,000	114,685,000	25,765,000	10,921,536	689,442
Becker	32,256	1,350,000	0	0	118,000	0	0	1,468,000	100,000	1,678,434	1,862,228
Beltrami	43,094	830,000	0	0	0	20,045,000	0	20,875,000	4,215,000	100,850	1,597,885
Benton	38,774	0	0	5,535,000	5,935,000	0	0	11,470,000	5,935,000	3,716,645	1,692,697
Big Stone	5,504	0	0	90,000	0	0	0	90,000	0	62,010	465,528
Blue Earth	58,977	4,670,000	0	1,861,000	0	0	0	6,531,000	0	147,290	1,492,954
Brown	26,424	350,000	0	0	0	1,850,000	0	2,200,000	2,200,000	2,547,195	1,126,710
Carlton	34,220	7,785,000	0	0	0	0	0	7,785,000	790,000	631,921	2,177,954
Carver	86,236	14,805,000	0	23,805,690	504,000	15,615,000	0	54,729,690	9,110,000	5,358,443	2,955,117
Cass	28,949	0	0	0	0	0	0	0	0	2,317,840	2,583,248
Chippewa	12,776	0	0	0	0	0	0	0	0	298,894	430,073
Chisago	50,278	7,930,000	0	21,035,000	4,340,000	10,480,000	3,265,000	47,050,000	170,000	10,777,634	2,896,148
Clay	54,892	0	0	3,726,000	3,595,000	9,565,000	0	16,886,000	4,300,000	362,062	2,195,562
Clearwater	8,453	290,000	0	0	2,635,000	0	0	2,925,000	0	113,397	983,526
Cook	5,369	3,307,498	1,105,000	0	0	1,285,000	155,000	5,852,498	4,485,000	3,545,110	441,996
Cottonwood	11,750	225,000	195,000	3,880,000	0	0	0	4,300,000	2,095,000	1,415,434	559,516
Crow Wing	61,038	17,880,000	0	33,840,000	0	2,730,000	0	54,450,000	430,000	5,700,235	1,747,089
Dakota	391,613	95,990,000	0	0	42,540,000	0	4,720,000	143,250,000	13,835,000	3,369,675	19,200,606
Dodge	19,769	495,000	0	0	290,000	0	0	785,000	130,000	792,130	563,112
Douglas	35,477	16,885,000	0	0	630,000	0	0	17,515,000	1,870,000	761,731	2,397,343
Faribault	15,309	990,000	0	815,000	940,000	0	0	2,745,000	1,500,000	128,323	600,104
Fillmore	21,241	3,525,000	0	0	0	0	0	3,525,000	0	138,452	1,139,715
Freeborn	31,683	8,625,000	1,275,000	440,000	9,755,000	8,710,000	0	28,805,000	440,000	341,993	1,043,011
Goodhue	46,086	9,475,000	0	0	4,241,486	0	0	13,716,486	9,475,000	467,731	3,209,037
Grant	6,067	0	0	70,000	0	1,075,000	0	1,145,000	0	101,500	0
Hennepin	1,152,508	492,415,000	0	0	65,620,000	0	0	558,035,000	118,995,000	32,997,763	117,713,164
Houston	19,869	0	0	0	0	0	0	0	0	42,000	700,301
Hubbard	18,925	8,450,000	0	0	4,705,000	0	0	13,155,000	2,365,000	61,440	1,292,441
Isanti	38,436	8,470,000	0	0	0	0	0	8,470,000	4,760,000	0	1,160,792
Itasca	44,347	8,280,000	0	0	0	4,290,000	0	12,570,000	1,140,000	0	6,444,150
Jackson	11,132	2,735,000	0	465,000	6,840,000	0	0	10,040,000	0	386,158	554,423
Kanabec	16,279	10,320,000	0	0	3,280,000	13,122,420	0	26,722,420	5,750,885	176,001	571,359
Kandiyohi	41,689	26,905,000	0	0	7,065,000	0	8,145,000	42,115,000	6,055,000	25,804,181	3,145,914
Kittson	4,723	0	0	0	2,000,312	0	0	2,000,312	1,775,000	0	352,958
Koochiching	13,619	0	0	0	0	0	0	0	0	1,742,056	663,546
Lac Qui Parle	7,499	0	0	0	0	0	0	0	0	132,829	306,260
Lake	11,100	1,405,690	880,000	6,400,000	155,000	0	0	8,840,690	1,315,000	2,799,673	1,357,702
Lake Of The Woods	4,360	0	0	0	0	0	0	0	0	30,000	229,186
Le Sueur	27,896	6,545,000	0	0	0	0	4,515,000	11,060,000	0	44,007	601,087
Lincoln	6,022	1,790,000	0	12,000	0	0	0	1,802,000	1,690,000	1,285,981	3,233,525
Lyon	24,999	4,815,000	0	1,140,000	0	0	0	5,955,000	0	2,760,477	611,113
Mahnomen	5,068	0	0	0	600,600	0	0	600,600	0	78,592	163,853
Marshall	9,955	205,000	0	0	0	0	0	205,000	0	285,000	408,000
Martin	20,864	4,610,000	0	0	0	0	0	4,610,000	1,610,000	234,082	507,350
McLeod	37,042	3,635,000	0	0	0	4,244,140	0	7,879,140	1,275,000	194,287	1,196,686
Meeke	23,418	6,955,000	0	0	775,000	4,812,919	0	12,542,919	0	1,363,978	1,414,896
Mille Lacs	26,057	7,230,000	0	0	0	1,305,000	0	8,535,000	3,555,000	215,460	1,211,521
Morrison	32,997	7,935,000	775,000	0	1,630,000	0	0	10,340,000	2,405,000	75,000	1,445,535
Mower	38,853	0	0	0	0	0	0	0	0	1,079,035	959,136
Murray	8,777	0	0	1,995,000	1,440,000	0	0	3,435,000	1,440,000	4,624,267	428,856
Nicollet	31,934	9,205,000	0	0	0	0	1,635,000	10,840,000	0	1,176,948	1,786,695
Nobles	20,495	17,165,000	0	0	0	0	0	17,165,000	6,125,000	5,230,000	792,797
Norman	6,936	0	0	0	0	0	0	0	0	0	0

**Table 8
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2006**

Name of County	Population	Type of Bond					All Other [1]	Total Bonded Indebtedness	Refunding [2]	Other Long-term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue	Revenue					
Olmsted	138,221	16,435,000	0	0	18,245,000	10,080,000	0	44,760,000	13,340,000	1,357,386	4,963,506
Otter Tail	58,552	1,050,000	0	0	0	9,055,000	0	10,105,000	0	13,332	4,180,969
Pennington	13,668	2,395,000	0	0	0	0	0	2,395,000	260,000	1,375,000	367,231
Pine	28,355	16,935,000	0	0	13,285,000	0	0	30,220,000	0	3,836,000	611,271
Pipestone	9,435	4,685,000	0	0	0	0	0	4,685,000	0	2,706,805	204,324
Polk	31,115	18,590,000	0	8,500,000	2,180,000	0	1,600,000	30,870,000	5,405,000	2,054	1,049,012
Pope	11,211	965,000	0	0	0	0	0	965,000	0	244,916	400,814
Ramsey	515,059	194,150,000	0	0	0	12,895,000	0	207,045,000	53,895,000	6,420,407	33,883,887
Red Lake	4,195	0	0	0	0	0	0	0	0	0	146,694
Redwood	16,005	0	0	0	0	0	0	0	0	657,382	740,168
Renville	16,613	11,060,000	0	0	0	0	0	11,060,000	1,545,000	2,419,836	0
Rice	62,323	8,710,000	0	0	0	0	0	8,710,000	125,000	309,854	1,177,821
Rock	9,540	2,910,000	0	0	0	0	0	2,910,000	0	317,561	576,389
Roseau	16,361	6,100,000	0	0	0	0	0	6,100,000	0	0	734,238
Scott	119,646	64,850,000	2,130,000	0	0	21,735,000	0	88,715,000	2,515,000	17,500,629	3,726,631
Sherburne	85,025	15,000,000	0	7,035,000	0	6,520,000	0	28,555,000	4,880,000	1,998,353	2,722,430
Sibley	15,309	6,370,000	0	1,020,000	0	0	0	7,390,000	3,360,000	366,594	911,036
St. Louis	196,324	39,970,309	0	0	2,612,246	0	0	42,582,555	5,993,122	9,688,872	40,826,297
Stearns	144,443	2,815,000	0	8,100,000	990,000	5,631,888	0	17,536,888	7,000,000	940,179	2,610,414
Steele	36,163	26,860,000	0	0	0	7,800,000	0	34,660,000	13,395,000	6,056,768	1,166,433
Stevens	9,736	0	0	0	0	0	0	0	0	0	375,303
Swift	11,481	0	0	610,000	0	3,057,758	0	3,667,758	330,000	1,553,889	718,078
Todd	24,469	100,000	0	0	0	1,800,000	0	1,900,000	0	260,000	1,375,122
Traverse	3,792	3,625,000	0	0	3,670,000	0	0	7,295,000	1,111,000	182,417	319,210
Wabasha	22,445	0	0	0	0	97,954	0	97,954	0	105,631	1,009,533
Wadena	13,615	0	0	0	0	0	0	0	0	0	676,856
Waseca	19,605	6,340,000	0	0	0	0	450,000	6,790,000	2,880,000	0	767,581
Washington	228,103	66,545,000	0	0	0	54,040,000	0	120,585,000	27,215,000	2,869,994	6,801,532
Watonwan	11,480	5,055,000	0	0	0	0	0	5,055,000	2,115,000	944,695	830,401
Wilkin	6,757	3,750,000	0	0	0	0	0	3,750,000	0	197,826	256,703
Winona	49,903	8,350,000	0	0	0	0	0	8,350,000	0	239,766	881,312
Wright	114,806	1,845,000	0	8,030,000	8,510,000	0	0	18,385,000	11,765,000	2,883,503	2,311,756
Yellow Medicine	10,505	5,540,000	0	0	0	0	0	5,540,000	2,615,000	412,538	428,061
TOTAL	\$5,231,106	\$1,445,033,497	\$6,360,000	\$138,404,690	\$226,486,644	\$257,607,079	\$29,150,000	\$2,103,041,910	\$409,505,007	\$205,462,854	\$321,065,062

Footnote: [1] All other includes bonds payable from county state-aid street allocations.
[2] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

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

Table 9
Percent Change of Unreserved Fund Balances
in the General and Special Revenue Funds 2005 to 2006, and
2006 Unreserved Fund Balances as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Aitkin	11,750,687	12,435,161	24,185,848	11,826,671	12,278,829	24,105,500	-0.3%	21,193,310	113.74%
Anoka	49,528,268	(5,181,019)	44,347,249	60,626,908	(12,917,151)	47,709,757	7.6%	204,635,403	23.31%
Becker	3,771,286	16,990,714	20,762,000	3,760,678	18,084,983	21,845,661	5.2%	32,414,771	67.39%
Beltrami	16,066,750	18,989,319	35,056,069	13,027,851	18,449,887	31,477,738	-10.2%	52,500,898	59.96%
Benton	1,579,667	12,840,853	14,420,520	8,024,174	3,995,962	12,020,136	-16.6%	23,604,125	50.92%
Big Stone	3,635,776	3,334,626	6,970,402	3,649,553	2,733,208	6,382,761	-8.4%	7,715,652	82.72%
Blue Earth	64,134,175	(225,273)	63,908,902	7,404,148	(255,906)	7,148,242	-88.8%	42,048,175	17.00%
Brown	2,200,445	8,272,180	10,472,625	2,112,649	8,206,730	10,319,379	-1.5%	21,163,079	48.76%
Carlton	1,575	12,722,744	12,724,319	1,575	14,739,026	14,740,601	15.8%	31,216,711	47.22%
Carver	34,130,550	6,870,396	41,000,946	31,101,332	8,706,691	39,808,023	-2.9%	60,571,532	65.72%
Cass	21,381,934	2,136,978	23,518,912	22,319,446	4,054,595	26,374,041	12.1%	34,493,968	76.46%
Chippewa	5,884,868	6,651,073	12,535,941	7,531,156	5,509,033	13,040,189	4.0%	12,754,258	102.24%
Chisago	17,150,923	201,022	17,351,945	17,829,418	473,197	18,302,615	5.5%	40,202,994	45.53%
Clay	8,414,247	226,299	8,640,546	9,020,316	263,634	9,283,950	7.4%	35,671,256	26.03%
Clearwater	10,215,873	398,941	10,614,814	7,491,066	3,681,166	11,172,232	5.3%	11,791,966	94.74%
Cook	1,494,920	10,201,620	11,696,540	1,555,927	11,192,604	12,748,531	9.0%	11,958,502	106.61%
Cottonwood	---	6,520,805	6,520,805	---	6,775,315	6,775,315	3.9%	12,425,391	54.53%
Crow Wing	217,067	22,706,643	22,923,710	142,085	21,779,621	21,921,706	-4.4%	50,189,343	43.68%
Dakota	147,249,522	---	147,249,522	159,591,874	---	159,591,874	8.4%	246,810,827	64.66%
Dodge	4,069,791	3,793,420	7,863,211	4,298,423	3,368,218	7,666,641	-2.5%	16,191,519	47.35%
Douglas	6,137,691	5,084,313	11,222,004	6,723,670	5,262,696	11,986,366	6.8%	29,160,524	41.10%
Faribault	2,074,800	2,602,943	4,677,743	1,830,104	1,849,746	3,679,850	-21.3%	10,351,712	35.55%
Fillmore	1,788,576	4,800,786	6,589,362	2,485,062	4,563,033	7,048,095	7.0%	14,890,241	47.33%
Freeborn	7,178,588	847,958	8,026,546	8,735,880	3,905,838	12,641,718	57.5%	25,898,713	48.81%
Goodhue	7,137,416	14,000,934	21,138,350	8,218,559	13,103,387	21,321,946	0.9%	35,090,333	60.76%

Table 9
Percent Change of Unreserved Fund Balances
in the General and Special Revenue Funds 2005 to 2006, and
2006 Unreserved Fund Balances as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Grant	1,630,387	676,274	2,306,661	1,655,438	1,047,308	2,702,746	17.2%	8,770,958	30.81%
Hennepin	42,025,752	245,113,629	287,139,381	48,341,113	230,858,029	279,199,142	-2.8%	937,263,203	29.79%
Houston	5,020,740	4,105,193	9,125,933	5,313,546	3,398,351	8,711,897	-4.5%	16,107,338	54.09%
Hubbard	13,077,681	535,827	13,613,508	12,796,661	141,104	12,937,765	-5.0%	22,285,790	58.05%
Isanti	237,254	9,996,637	10,233,891	230,417	10,549,976	10,780,393	5.3%	25,756,588	41.85%
Itasca	155,889	25,419,217	25,575,106	91,974	27,204,985	27,296,959	6.7%	51,936,405	52.56%
Jackson	2,844,934	7,670,073	10,515,007	2,961,219	7,709,899	10,671,118	1.5%	11,238,855	94.95%
Kanabec	70,184	2,642,552	2,712,736	145,064	2,707,085	2,852,149	5.1%	16,693,686	17.09%
Kandiyohi	32,796,664	8,179,423	40,976,087	1,640	34,103,652	34,105,292	-16.8%	46,438,548	73.44%
Kittson	4,323,386	1,799,302	6,122,688	4,130,013	1,930,492	6,060,505	-1.0%	6,245,684	97.04%
Koochiching	11,250,763	1,237,170	12,487,933	11,475,983	1,170,364	12,646,347	1.3%	17,005,788	74.36%
Lac Qui Parle	4,765,974	4,121,179	8,887,153	5,033,847	4,149,501	9,183,348	3.3%	7,292,142	125.93%
Lake	2,087,877	8,878,410	10,966,287	1,645,457	8,996,062	10,641,519	-3.0%	17,765,249	59.90%
Lake Of The Woods	3,145,765	404,490	3,550,255	3,552,805	763,023	4,315,828	21.6%	7,564,719	57.05%
Le Sueur	8,402,131	373,860	8,775,991	9,785,845	633,497	10,419,342	18.7%	19,077,692	54.62%
Lincoln	666,837	3,436,003	4,102,840	227,299	5,018,880	5,246,179	27.9%	6,699,684	78.30%
Lyon	3,215,205	6,748,639	9,963,844	3,233,521	8,460,236	11,693,757	17.4%	13,854,649	84.40%
Mahnomen	235,466	3,662,452	3,897,918	244,009	3,688,103	3,932,112	0.9%	8,532,060	46.09%
Marshall	---	6,111,442	6,111,442	5,041	6,757,472	6,762,513	10.7%	10,903,167	62.02%
Martin	---	8,241,037	8,241,037	---	10,031,481	10,031,481	21.7%	17,662,330	56.80%
McLeod	8,594,853	4,072,702	12,667,555	10,286,885	6,524,310	16,811,195	32.7%	25,804,694	65.15%
Meeker	5,871,806	5,103,969	10,975,775	6,529,466	5,702,611	12,232,077	11.4%	19,676,804	62.16%
Mille Lacs	6,430,936	5,652,878	12,083,814	6,787,269	5,573,595	12,360,864	2.3%	22,008,569	56.16%
Morrison	4,132,815	11,495,695	15,628,510	5,512,193	10,637,378	16,149,571	3.3%	27,842,896	58.00%
Mower	19,396,866	7,240,440	26,637,306	13,714,166	8,157,990	21,872,156	-17.9%	25,488,220	85.81%

Table 9
Percent Change of Unreserved Fund Balances
in the General and Special Revenue Funds 2005 to 2006, and
2006 Unreserved Fund Balances as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Murray	4,875,422	2,093,406	6,968,828	4,922,381	3,099,297	8,021,678	15.1%	8,286,568	96.80%
Nicollet	8,310,829	3,758,722	12,069,551	8,528,222	4,624,790	13,153,012	9.0%	20,467,698	64.26%
Nobles	7,115,628	4,719,800	11,835,428	5,773,524	4,996,820	10,770,344	-9.0%	16,157,474	66.66%
Norman	822,817	4,500,657	5,323,474	5,941	4,923,900	4,929,841	-7.4%	8,045,773	61.27%
Olmsted	38,784,034	5,710,789	44,494,823	37,188,822	9,646,877	46,835,699	5.3%	122,612,694	38.20%
Otter Tail	12,038,584	8,836,827	20,875,411	11,322,187	9,179,341	20,501,528	-1.8%	46,094,275	44.48%
Pennington	4,149,834	510,581	4,660,415	4,111,358	88,482	4,199,840	-9.9%	12,005,803	34.98%
Pine	445,597	7,795,192	8,240,789	503,577	5,617,378	6,120,955	-25.7%	22,826,760	26.81%
Pipestone	385,442	10,198,342	10,583,784	659,440	7,539,985	8,199,425	-22.5%	10,243,428	80.05%
Polk	4,397,053	22,013,462	26,410,515	2,663,909	22,079,371	24,743,280	-6.3%	33,357,146	74.18%
Pope	2,124,328	3,561,489	5,685,817	2,054,748	4,615,841	6,670,589	17.3%	11,103,246	60.08%
Ramsey	141,113,361	33,996,955	175,110,316	170,590,695	36,020,258	206,610,953	18.0%	460,723,073	44.84%
Red Lake	3,757,562	656,311	4,413,873	3,885,347	836,367	4,721,714	7.0%	5,139,711	91.87%
Redwood	11,141,896	1,108,118	12,250,014	10,734,307	1,496,444	12,230,751	-0.2%	15,326,609	79.80%
Renville	3,535,120	3,148,565	6,683,685	3,531,046	5,879,159	9,410,205	40.8%	19,014,267	49.49%
Rice	13,706,839	1,136,363	14,843,202	14,883,082	504,737	15,387,819	3.7%	31,327,366	49.12%
Rock	5,910,091	---	5,910,091	5,490,725	657,508	6,148,233	4.0%	8,988,533	68.40%
Roseau	7,201,962	2,860,421	10,062,383	5,362,988	1,716,146	7,079,134	-29.6%	15,096,467	46.89%
Scott	15,222,668	(1,663,023)	13,559,645	1,694,236	10,786,348	12,480,584	-8.0%	67,188,596	18.58%
Sherburne	22,241,885	4,273,922	26,515,807	22,165,183	1,633,603	23,798,786	-10.2%	49,874,414	47.72%
Sibley	6,359,056	1,897,758	8,256,814	7,686,323	3,234,611	10,920,934	32.3%	14,929,642	73.15%
St. Louis	65,282,938	10,827,941	76,110,879	64,276,405	11,523,408	75,799,813	-0.4%	178,963,393	42.35%
Stearns	19,188,893	1,840,613	21,029,506	24,368,377	2,297,423	26,665,800	26.8%	85,560,192	31.17%
Steele	4,457,537	839,144	5,296,681	5,203,394	1,491,188	6,694,582	26.4%	26,578,079	25.19%
Stevens	5,857,212	1,643,603	7,500,815	6,242,506	1,918,916	8,161,422	8.8%	9,841,408	82.93%

Table 9
Percent Change of Unreserved Fund Balances
in the General and Special Revenue Funds 2005 to 2006, and
2006 Unreserved Fund Balances as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Swift	2,806,327	2,376,796	5,183,123	2,950,914	1,809,321	4,760,235	-8.2%	12,612,087	37.74%
Todd	6,394,044	2,235,489	8,629,533	7,593,756	1,512,071	9,105,827	5.5%	19,342,143	47.08%
Traverse	---	490,704	490,704	---	3,026,893	3,026,893	516.8%	6,523,615	46.40%
Wabasha	5,693,830	2,300,863	7,994,693	6,507,156	2,700,914	9,208,070	15.2%	16,016,372	57.49%
Wadena	2,127,513	1,316,861	3,444,374	2,118,347	1,347,320	3,465,667	0.6%	14,374,539	24.11%
Waseca	8,130,560	2,682,360	10,812,920	8,122,881	2,775,408	10,898,289	0.8%	16,444,625	66.27%
Washington	22,380,279	34,359,269	56,739,548	26,846,296	35,837,957	62,684,253	10.5%	126,001,950	49.75%
Watonwan	3,636,598	1,779,972	5,416,570	3,525,918	2,051,204	5,577,122	3.0%	12,908,619	43.20%
Wilkin	3,036,568	(108,498)	2,928,070	1,587,398	1,905,049	3,492,447	19.3%	10,344,039	33.76%
Winona	17,052,355	5,554,890	22,607,245	17,096,753	6,813,639	23,910,392	5.8%	28,698,446	83.32%
Wright	13,936,555	11,954,151	25,890,706	15,681,934	10,942,184	26,624,118	2.8%	60,232,250	44.20%
Yellow Medicine	6,996,077	1,876,799	8,872,876	7,390,114	1,852,361	9,242,475	4.2%	11,331,673	81.56%
County Totals	\$1,108,192,854	\$753,227,543	\$1,861,420,397	\$1,076,279,586	\$794,702,245	\$1,870,981,831	0.5%	\$4,109,443,894	45.5%

Table 10
Unreserved Fund Balances of General and Special Revenue Funds
Listed From Lowest to Highest, and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Blue Earth	64,134,175	(225,273)	63,908,902	7,404,148	(255,906)	7,148,242	-88.8%	42,048,175	17.00%
Kanabec	70,184	2,642,552	2,712,736	145,064	2,707,085	2,852,149	5.1%	16,693,686	17.09%
Scott	15,222,668	(1,663,023)	13,559,645	1,694,236	10,786,348	12,480,584	-8.0%	67,188,596	18.58%
Anoka	49,528,268	(5,181,019)	44,347,249	60,626,908	(12,917,151)	47,709,757	7.6%	204,635,403	23.31%
Wadena	2,127,513	1,316,861	3,444,374	2,118,347	1,347,320	3,465,667	0.6%	14,374,539	24.11%
Steele	4,457,537	839,144	5,296,681	5,203,394	1,491,188	6,694,582	26.4%	26,578,079	25.19%
Clay	8,414,247	226,299	8,640,546	9,020,316	263,634	9,283,950	7.4%	35,671,256	26.03%
Pine	445,597	7,795,192	8,240,789	503,577	5,617,378	6,120,955	-25.7%	22,826,760	26.81%
Hennepin	42,025,752	245,113,629	287,139,381	48,341,113	230,858,029	279,199,142	-2.8%	937,263,203	29.79%
Grant	1,630,387	676,274	2,306,661	1,655,438	1,047,308	2,702,746	17.2%	8,770,958	30.81%
Stearns	19,188,893	1,840,613	21,029,506	24,368,377	2,297,423	26,665,800	26.8%	85,560,192	31.17%
Wilkin	3,036,568	(108,498)	2,928,070	1,587,398	1,905,049	3,492,447	19.3%	10,344,039	33.76%
Pennington	4,149,834	510,581	4,660,415	4,111,358	88,482	4,199,840	-9.9%	12,005,803	34.98%
Faribault	2,074,800	2,602,943	4,677,743	1,830,104	1,849,746	3,679,850	-21.3%	10,351,712	35.55%
Swift	2,806,327	2,376,796	5,183,123	2,950,914	1,809,321	4,760,235	-8.2%	12,612,087	37.74%
Olmsted	38,784,034	5,710,789	44,494,823	37,188,822	9,646,877	46,835,699	5.3%	122,612,694	38.20%
Douglas	6,137,691	5,084,313	11,222,004	6,723,670	5,262,696	11,986,366	6.8%	29,160,524	41.10%
Isanti	237,254	9,996,637	10,233,891	230,417	10,549,976	10,780,393	5.3%	25,756,588	41.85%
St. Louis	65,282,938	10,827,941	76,110,879	64,276,405	11,523,408	75,799,813	-0.4%	178,963,393	42.35%
Watonwan	3,636,598	1,779,972	5,416,570	3,525,918	2,051,204	5,577,122	3.0%	12,908,619	43.20%
Crow Wing	217,067	22,706,643	22,923,710	142,085	21,779,621	21,921,706	-4.4%	50,189,343	43.68%
Wright	13,936,555	11,954,151	25,890,706	15,681,934	10,942,184	26,624,118	2.8%	60,232,250	44.20%
Otter Tail	12,038,584	8,836,827	20,875,411	11,322,187	9,179,341	20,501,528	-1.8%	46,094,275	44.48%
Ramsey	141,113,361	33,996,955	175,110,316	170,590,695	36,020,258	206,610,953	18.0%	460,723,073	44.84%

Table 10
Unreserved Fund Balances of General and Special Revenue Funds
Listed From Lowest to Highest, and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Chisago	17,150,923	201,022	17,351,945	17,829,418	473,197	18,302,615	5.5%	40,202,994	45.53%
Mahnomen	235,466	3,662,452	3,897,918	244,009	3,688,103	3,932,112	0.9%	8,532,060	46.09%
Traverse	---	490,704	490,704	---	3,026,893	3,026,893	516.8%	6,523,615	46.40%
Roseau	7,201,962	2,860,421	10,062,383	5,362,988	1,716,146	7,079,134	-29.6%	15,096,467	46.89%
Todd	6,394,044	2,235,489	8,629,533	7,593,756	1,512,071	9,105,827	5.5%	19,342,143	47.08%
Carlton	1,575	12,722,744	12,724,319	1,575	14,739,026	14,740,601	15.8%	31,216,711	47.22%
Fillmore	1,788,576	4,800,786	6,589,362	2,485,062	4,563,033	7,048,095	7.0%	14,890,241	47.33%
Dodge	4,069,791	3,793,420	7,863,211	4,298,423	3,368,218	7,666,641	-2.5%	16,191,519	47.35%
Sherburne	22,241,885	4,273,922	26,515,807	22,165,183	1,633,603	23,798,786	-10.2%	49,874,414	47.72%
Brown	2,200,445	8,272,180	10,472,625	2,112,649	8,206,730	10,319,379	-1.5%	21,163,079	48.76%
Freeborn	7,178,588	847,958	8,026,546	8,735,880	3,905,838	12,641,718	57.5%	25,898,713	48.81%
Rice	13,706,839	1,136,363	14,843,202	14,883,082	504,737	15,387,819	3.7%	31,327,366	49.12%
Renville	3,535,120	3,148,565	6,683,685	3,531,046	5,879,159	9,410,205	40.8%	19,014,267	49.49%
Washington	22,380,279	34,359,269	56,739,548	26,846,296	35,837,957	62,684,253	10.5%	126,001,950	49.75%
Benton	1,579,667	12,840,853	14,420,520	8,024,174	3,995,962	12,020,136	-16.6%	23,604,125	50.92%
Itasca	155,889	25,419,217	25,575,106	91,974	27,204,985	27,296,959	6.7%	51,936,405	52.56%
Houston	5,020,740	4,105,193	9,125,933	5,313,546	3,398,351	8,711,897	-4.5%	16,107,338	54.09%
Cottonwood	---	6,520,805	6,520,805	---	6,775,315	6,775,315	3.9%	12,425,391	54.53%
Le Sueur	8,402,131	373,860	8,775,991	9,785,845	633,497	10,419,342	18.7%	19,077,692	54.62%
Mille Lacs	6,430,936	5,652,878	12,083,814	6,787,269	5,573,595	12,360,864	2.3%	22,008,569	56.16%
Martin	---	8,241,037	8,241,037	---	10,031,481	10,031,481	21.7%	17,662,330	56.80%
Lake Of The Woods	3,145,765	404,490	3,550,255	3,552,805	763,023	4,315,828	21.6%	7,564,719	57.05%
Wabasha	5,693,830	2,300,863	7,994,693	6,507,156	2,700,914	9,208,070	15.2%	16,016,372	57.49%
Morrison	4,132,815	11,495,695	15,628,510	5,512,193	10,637,378	16,149,571	3.3%	27,842,896	58.00%

Table 10
Unreserved Fund Balances of General and Special Revenue Funds
Listed From Lowest to Highest, and Unreserved Fund Balances
as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hubbard	13,077,681	535,827	13,613,508	12,796,661	141,104	12,937,765	-5.0%	22,285,790	58.05%
Lake	2,087,877	8,878,410	10,966,287	1,645,457	8,996,062	10,641,519	-3.0%	17,765,249	59.90%
Beltrami	16,066,750	18,989,319	35,056,069	13,027,851	18,449,887	31,477,738	-10.2%	52,500,898	59.96%
Pope	2,124,328	3,561,489	5,685,817	2,054,748	4,615,841	6,670,589	17.3%	11,103,246	60.08%
Goodhue	7,137,416	14,000,934	21,138,350	8,218,559	13,103,387	21,321,946	0.9%	35,090,333	60.76%
Norman	822,817	4,500,657	5,323,474	5,941	4,923,900	4,929,841	-7.4%	8,045,773	61.27%
Marshall	---	6,111,442	6,111,442	5,041	6,757,472	6,762,513	10.7%	10,903,167	62.02%
Meeker	5,871,806	5,103,969	10,975,775	6,529,466	5,702,611	12,232,077	11.4%	19,676,804	62.16%
Nicollet	8,310,829	3,758,722	12,069,551	8,528,222	4,624,790	13,153,012	9.0%	20,467,698	64.26%
Dakota	147,249,522	---	147,249,522	159,591,874	---	159,591,874	8.4%	246,810,827	64.66%
McLeod	8,594,853	4,072,702	12,667,555	10,286,885	6,524,310	16,811,195	32.7%	25,804,694	65.15%
Carver	34,130,550	6,870,396	41,000,946	31,101,332	8,706,691	39,808,023	-2.9%	60,571,532	65.72%
Waseca	8,130,560	2,682,360	10,812,920	8,122,881	2,775,408	10,898,289	0.8%	16,444,625	66.27%
Nobles	7,115,628	4,719,800	11,835,428	5,773,524	4,996,820	10,770,344	-9.0%	16,157,474	66.66%
Becker	3,771,286	16,990,714	20,762,000	3,760,678	18,084,983	21,845,661	5.2%	32,414,771	67.39%
Rock	5,910,091	---	5,910,091	5,490,725	657,508	6,148,233	4.0%	8,988,533	68.40%
Sibley	6,359,056	1,897,758	8,256,814	7,686,323	3,234,611	10,920,934	32.3%	14,929,642	73.15%
Kandiyohi	32,796,664	8,179,423	40,976,087	1,640	34,103,652	34,105,292	-16.8%	46,438,548	73.44%
Polk	4,397,053	22,013,462	26,410,515	2,663,909	22,079,371	24,743,280	-6.3%	33,357,146	74.18%
Koochiching	11,250,763	1,237,170	12,487,933	11,475,983	1,170,364	12,646,347	1.3%	17,005,788	74.36%
Cass	21,381,934	2,136,978	23,518,912	22,319,446	4,054,595	26,374,041	12.1%	34,493,968	76.46%
Lincoln	666,837	3,436,003	4,102,840	227,299	5,018,880	5,246,179	27.9%	6,699,684	78.30%
Redwood	11,141,896	1,108,118	12,250,014	10,734,307	1,496,444	12,230,751	-0.2%	15,326,609	79.80%
Pipestone	385,442	10,198,342	10,583,784	659,440	7,539,985	8,199,425	-22.5%	10,243,428	80.05%

Table 10
Unreserved Fund Balances of General and Special Revenue Funds
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as a Percent of Total Current Expenditures

Name of County	December 31, 2005			December 31, 2006			2005/2006 Percent Change	2006 Total Current Expenditures	2006 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Yellow Medicine	6,996,077	1,876,799	8,872,876	7,390,114	1,852,361	9,242,475	4.2%	11,331,673	81.56%
Big Stone	3,635,776	3,334,626	6,970,402	3,649,553	2,733,208	6,382,761	-8.4%	7,715,652	82.72%
Stevens	5,857,212	1,643,603	7,500,815	6,242,506	1,918,916	8,161,422	8.8%	9,841,408	82.93%
Winona	17,052,355	5,554,890	22,607,245	17,096,753	6,813,639	23,910,392	5.8%	28,698,446	83.32%
Lyon	3,215,205	6,748,639	9,963,844	3,233,521	8,460,236	11,693,757	17.4%	13,854,649	84.40%
Mower	19,396,866	7,240,440	26,637,306	13,714,166	8,157,990	21,872,156	-17.9%	25,488,220	85.81%
Red Lake	3,757,562	656,311	4,413,873	3,885,347	836,367	4,721,714	7.0%	5,139,711	91.87%
Clearwater	10,215,873	398,941	10,614,814	7,491,066	3,681,166	11,172,232	5.3%	11,791,966	94.74%
Jackson	2,844,934	7,670,073	10,515,007	2,961,219	7,709,899	10,671,118	1.5%	11,238,855	94.95%
Murray	4,875,422	2,093,406	6,968,828	4,922,381	3,099,297	8,021,678	15.1%	8,286,568	96.80%
Kittson	4,323,386	1,799,302	6,122,688	4,130,013	1,930,492	6,060,505	-1.0%	6,245,684	97.04%
Chippewa	5,884,868	6,651,073	12,535,941	7,531,156	5,509,033	13,040,189	4.0%	12,754,258	102.24%
Cook	1,494,920	10,201,620	11,696,540	1,555,927	11,192,604	12,748,531	9.0%	11,958,502	106.61%
Aitkin	11,750,687	12,435,161	24,185,848	11,826,671	12,278,829	24,105,500	-0.3%	21,193,310	113.74%
Lac Qui Parle	4,765,974	4,121,179	8,887,153	5,033,847	4,149,501	9,183,348	3.3%	7,292,142	125.93%
County Totals	\$1,108,192,854	\$753,227,543	\$1,861,420,397	\$1,076,279,586	\$794,702,245	\$1,870,981,831	0.5%	\$4,109,443,894	45.5%

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APPENDIX A

FACTORS INFLUENCING COUNTY FINANCES

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Appendix A

Factors Influencing County Finances

The finances of counties are affected by many different factors. Some of the variation results from decisions made by county officials, and some are due to factors outside the control of the elected officials such as state mandates, county size, economic status of residents, and the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by changes in property values, the use of fee-based services, intergovernmental grants for projects, and other interrelated factors. Expenditures may be affected by the demographic, geographic, historical, or political landscape of the county. One-time events such as floods, fires, and tornadoes that create demand for cleanup and reconstruction may cause expenditures to increase significantly for a year or more. Some factors have an ongoing effect on county finances, while others might be one-time events.

A. Demographics

Population. Counties with higher populations face different challenges than smaller populated counties. Dealing with high traffic numbers imposes a greater cost depending on the burden carried by an area's highways.

Population decline. Infrastructure costs do not decrease automatically when population decreases, even if costs remain the same. If the populations decreases, the county must make decisions to reduce services or raise property taxes to generate the revenue.

Income. Income is directly related to a county's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a county's tax capacity. In addition, there may be a greater demand for public services in areas where poverty rates are higher.

Crime rate. Higher crime rates require a correspondingly higher level of public safety services. Counties that host sporting and other entertainment events can draw large crowds of nonresidents and create unusual public safety service demands. In addition to these demands, a number of different factors may impact expenditures including the number, type and use of personnel, the scope of services, and the amount of shared services. In addition, the demographics and mix of facilities within the county may affect expenditures for public safety.

B. Geographic location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a reduction of the tax capacity of the area.

C. Revenue sources

Tax capacity. The tax capacity of a county reflects the taxable value of the properties in the county multiplied by the relevant class rates. A county with a relatively high tax capacity as compared to other counties may be able to meet their levy needs at a lower tax rate.

Taxes. Changes in tax structure or public policy related to taxes may impact county finances. For example, property tax caps will limit the amount of revenue that counties receive from taxes and alter the structure of county finances. Similarly, changes in the class rates assigned to different types of property may affect a county's tax base or ability to pass property tax increases.

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

Intergovernmental revenues. Fluctuations in intergovernmental revenues (federal, state, and local unit grants) can significantly impact county finances. Shifts in these sources of revenue may occur due to changes in economic conditions or public policy. For example, during times of economic downturn, state grants may decrease as state governments manage fiscal pressures and reduced revenues.

D. Shared services, joint powers agreements

A significant practice among counties is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minn. Stats. § 471.59. Such arrangements allow counties to provide services jointly with other counties and thus pool their resources. Shared service arrangements are not necessarily formal; some counties provide services to other jurisdictions on an informal basis.

The Office of the State Auditor does not collect information on joint powers agreements such that it would enable us to divide every expenditure by the actual recipient population figure. It is imperative, therefore, that in those instances where one county's expenditures appear higher than the average, the reader exercise caution in interpreting the numbers and investigate further into the possible sharing of services and/or the use of joint powers.

E. Proximity to county, regional, or state-run programs/facilities

Counties that are located near regional or state-run facilities may choose to have their citizens take advantage of those facilities and services rather than provide them on their own. For example, counties located close to a regional or state park may opt not to develop or expand their own park program. Smaller counties located near larger counties may do the same.

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

F. Source of labor

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

G. Other factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Counties affected by natural disasters, such as floods, may have higher public safety, streets and highways, and infrastructure costs. There are many other incidental factors not included in this list. Explanations of differences in county expenditures should be pursued with county officials to better understand each county's expenditures.

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APPENDIX B

COUNTY GENERAL AND SPECIAL REVENUE

UNRESERVED FUND BALANCES

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Appendix B

County General and Special Revenue Unreserved Fund Balances

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

- Counties receive the first half of property taxes from property owners by May 15 of each year.
- Counties receive the first half of their state aid and property tax credits from the state on July 20 of each year.
- Counties receive the second half of property taxes from property owners by October 15 of each year.
- Counties receive the second half of their state aid and property tax credits from the state on December 26 of each year.

Given this state-controlled flow of revenue, county fund balances (which are measured on December 31) are the primary source of funds available to counties for their operating 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 fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each county will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

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

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

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

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, local governments maintain unreserved fund balances 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.⁶ If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

⁶ Although this section discusses only one type of fund balance, Minnesota counties actually report three different classifications of fund balances in the General and Special Revenue Funds. The ***unreserved, undesignated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The ***unreserved, designated fund balances*** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The ***reserved fund balances*** include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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, buildings permits, and other non-business licenses and permits.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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