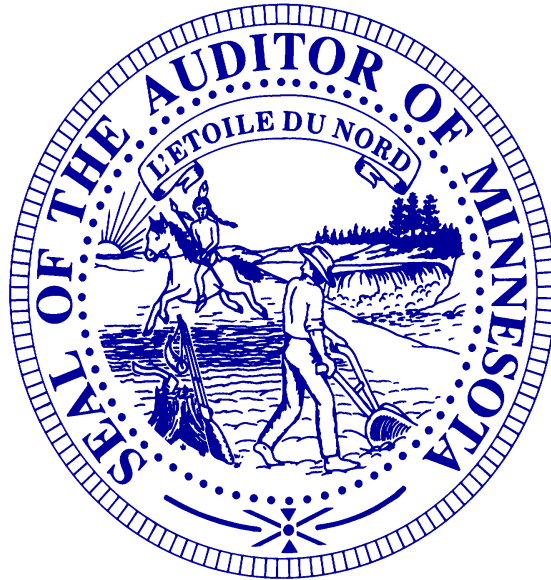


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota County Finances

2008 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

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

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

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 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.

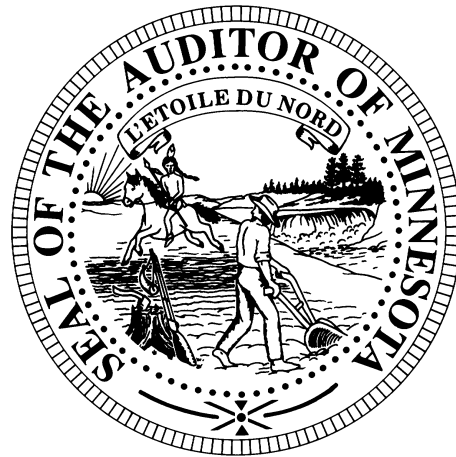
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@state.mn.us
www.auditor.state.mn.us

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

Minnesota County Finances

2008 Revenues, Expenditures, and Debt



April 27, 2010

Government Information Division Office of the State Auditor State of Minnesota

Deputy State Auditor

Greg Hierlinger

Staff

David Kazeck, *Supervisor*

John Jernberg, *Research Analyst*

Christy John, *Research Analyst*

Ann Sissel

Curt Koester

Mark Albarado

Kathryn Amberg (*Intern*)

Katie Nohr (*Intern*)

This page left blank intentionally

TABLE OF CONTENTS

Scope and Methodology	1
Executive Summary	3
Comparison and Overview	
Governmental Fund Revenues.....	5
Governmental Fund Expenditures.....	9
Outstanding Long-Term Indebtedness.....	13
Public Service Enterprises.....	14
Unreserved Fund Balances of the General Fund and Special Revenue Funds.....	15
Governmental Tables	
Table 1 - Summary of Revenues and Expenditures - Governmental Funds - 5-Year Change.....	18
Table 2 - Classification of County Revenues and Expenditures - Governmental Funds.....	22
Public Service Enterprise Table	
Table 3 - Analysis of All Enterprise Operations.....	50
Enterprise Fund Footnotes.....	57
Outstanding Indebtedness Table	
Table 4 - Outstanding Indebtedness of Counties.....	60
Unreserved Fund Balances in the General Fund and Special Revenue Funds	
Table 5 - Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2007 to 2008, and 2008 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures.....	64
Table 6 - Unreserved Fund Balances of General Fund and Special Revenue Funds, Listed from Lowest to Highest, and Unreserved Fund Balances as Percent of Total Current Expenditures.....	68
Appendix A - County General and Special Revenue Unreserved Fund Balances	75
Glossary	79

This page left blank intentionally

Scope and Methodology

This publication is intended to help the public, local government officials, and other policy makers understand county financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota counties for calendar year 2008.

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 revenues, expenditures and debt of these funds are summarized in Table 1. Table 2 presents the data by each individual county.

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

Table 4 lists by county the bonded and other long-term debt outstanding as of December 31, 2008. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 5 and 6 present an analysis of the 2007 and 2008 unreserved fund balances in the General Fund and Special Revenue Funds of counties. The tables show the actual unreserved fund balances, the percentage change in unreserved fund balances from 2007 to 2008, and a comparison of 2008 unreserved fund balances to total current expenditures. Appendix A provides a more detailed discussion of fund balances.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data. The database can be accessed through the Office of the State Auditor's website at: <http://www.auditor.state.mn.us>.¹

¹The direct link to the comparison tool is: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

This page left blank intentionally

Executive Summary

Current Trends

- Minnesota county revenues totaled \$5.6 billion in 2008. This represents an increase of \$145.6 million or 2.7 percent over 2007. The rise in total revenues was primarily due to a \$161.7 million or 7.2 percent increase in tax revenues (pg. 5).
- Counties reported total expenditures of \$6.2 billion in 2008. This represents an increase of \$372.1 million, or 6.4 percent, over total expenditures in 2007 (pg. 9).
- In 2008, Minnesota counties reported outstanding long-term debt of \$3.2 billion.² This represents an increase of 12.2 percent over long-term debt reported in 2007. Hennepin County accounted for \$235.2 million, or 66.8 percent, of the overall increase. A significant portion of this amount (\$191.8 million) was issued on behalf of the Minnesota Ballpark Authority (pg. 13).
- The operating losses of Minnesota county enterprises totaled \$24.0 million in 2008. This represents an increase of 43.5 percent over the operating losses of \$16.7 million reported in 2007. The net income of county enterprises totaled \$26.8 million in 2008. This represents an increase of 51.6 percent over 2007 (pg. 14).
- In 2008, current expenditures grew at a faster rate (9.8 percent) than unreserved fund balances (2.8 percent). As a result, the average unreserved fund balances as a percent of current expenditures for counties declined from 43.8 percent in 2007 to 41.0 percent in 2008 (pg. 15).

Ten-Year Trends

- In actual dollars, total revenues rose 50.3 percent from 1999 to 2008. When converted to constant dollars, the increase totaled 1.8 percent.³ An examination of the trend in constant revenues shows that 2008 total revenues were less than in 2000 (pg. 6).
- Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 43.3 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 25.1 percent (pg. 7).
- When adjusted for inflation, total county expenditures increased 6.6 percent from 1999 to 2008. In actual dollars, the increase was 57.4 percent (pg. 10).
- When adjusted for inflation, outstanding long-term indebtedness grew 67.7 percent between 1999 and 2008. In actual dollars, long-term debt increased 147.5 percent over this period (pg. 13).

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

³Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 1999 as the base year.

This page left blank intentionally

Comparison and Overview

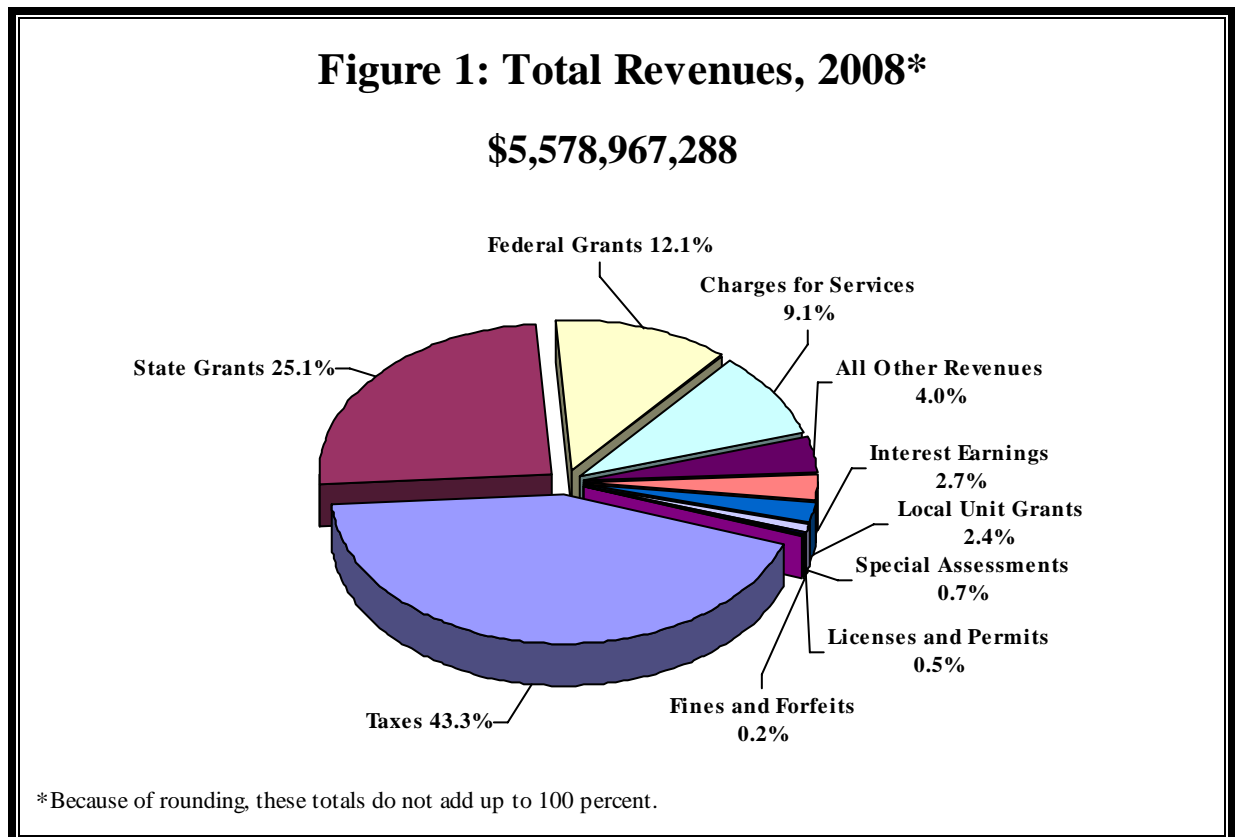
Governmental Fund Revenues

Current and Five-Year Trends

Minnesota county revenues totaled \$5.6 billion in 2008. This represents an increase of \$145.6 million or 2.7 percent over 2007. The rise in total revenues was primarily due to a \$161.7 million or 7.2 percent increase in tax revenues. Federal grants also showed a significant increase but most of the growth is attributable to a reclassification of certain state human service grants and reimbursements to federal grants. Decreases in other revenue categories, including charges for services, interest earnings, and state grants, moderated the overall growth in county revenues.

Taxes and state grants are the most significant sources of county revenues, accounting for 68.4 percent of total revenues in 2008. The next two largest sources of revenues for counties are federal grants and charges for services. In 2008, federal grants accounted for 12.1 percent of total revenues, compared to 9.0 percent in 2007. Charges for services accounted for 9.1 percent of total revenues in 2008, compared to 9.9 percent in 2007.

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

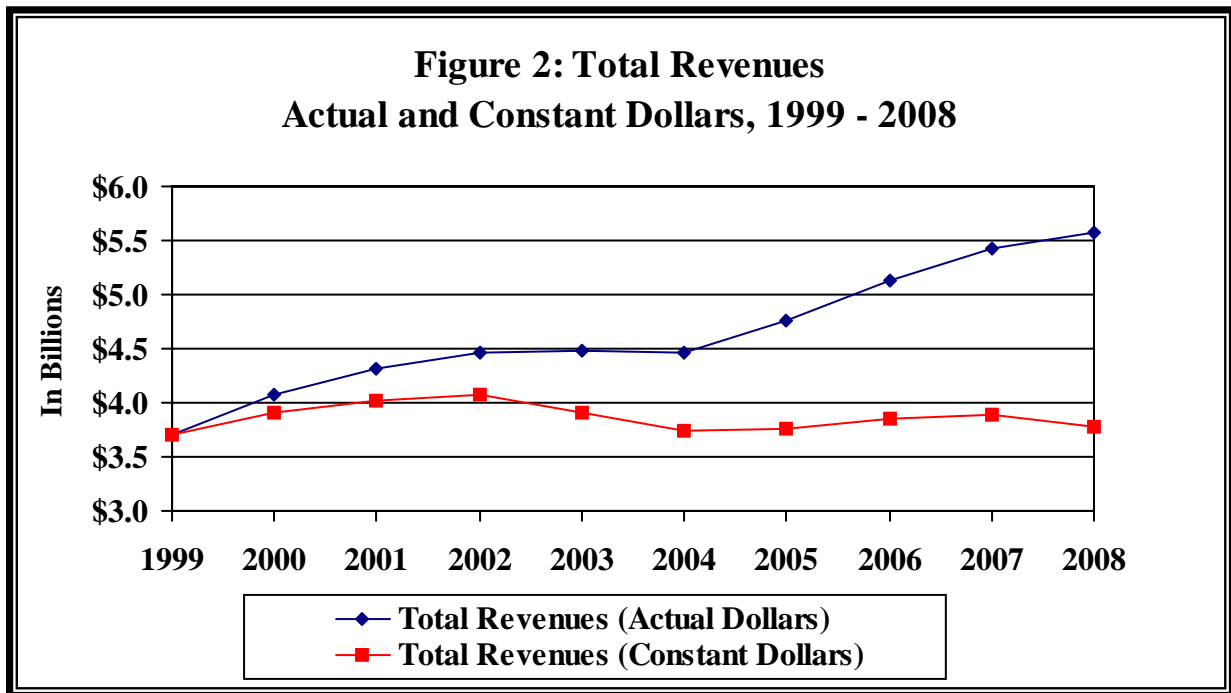


Between 2007 and 2008, two categories of revenues rose by double digits: local unit grants (49.7 percent) and federal grants (37.1 percent). The large increase in local unit grants primarily reflects transfers from the City of Minneapolis to Hennepin County as part of the city-county library systems merger agreement. The growth in federal grants principally reflects the reclassification of state human services grants and reimbursements to federal human services grants. Federal human services grants increased \$171.2 million, while state human services grants decreased \$98.1 million and reimbursements related to human service programs declined \$32.1 million.⁴ Other categories of revenues that rose over this period included special assessments (2.4 percent) and all other revenues (3.3 percent).

Several sources of county revenues declined between 2007 and 2008, including interest earnings (-25.6 percent), state grants (-10.6 percent), charges for services (-5.7 percent), and licenses and permits (-3.6 percent). The decrease in interest earnings was the result of poor market conditions in 2008. The decline in state grants reflects the reclassification of the human services grants as well as a \$42.0 million unallotment of county program aid and \$41.7 million decrease in state transportation grants. Charges for services declined primarily because of the reclassification of human services reimbursements to federal human services grants.

Ten-Year Trends

Figure 2 below shows trends for total county revenues in actual and constant dollars for the years 1999 to 2008. In actual dollars, total revenues rose 50.3 percent from 1999 to 2008. When converted to constant dollars, the increase totaled 1.8 percent.⁵ An examination of the trend in constant revenues shows that 2008 total revenues were less than in 2000.



⁴These reimbursements had previously been classified as charges for services.

⁵Constant dollars will refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments (N.I.P.A. Table 1.1.9) setting 1999 as the base year.

Primary Sources of Revenues

Over the past ten years, the primary sources of revenues for counties have been taxes, state grants, federal grants, and charges for services. Figure 3 below shows how the composition of primary sources of revenue for counties changed from 1999 to 2008.

This analysis illustrates some of the structural changes within county revenues in recent years. Since 2002, the share of total revenues derived from taxes has increased from 35.7 percent to 43.3 percent, while the share of total revenues derived from state grants has decreased from 34.8 percent to 25.1 percent. The recent reclassification of certain state human services grants to federal human services grants has increased the percent of total revenues derived from federal grants to 12.1 percent.

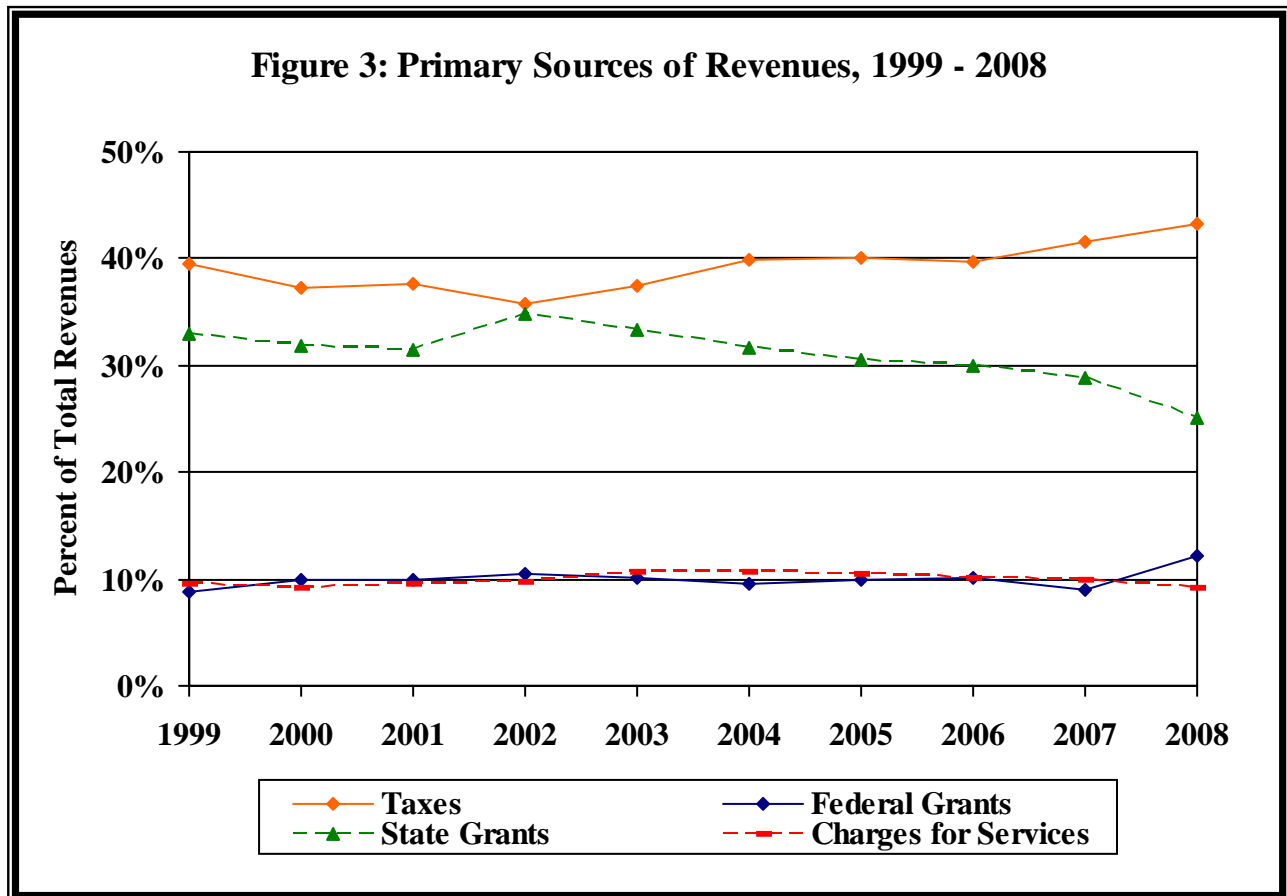


Table 1a below shows the ten-year trend in revenues in constant dollars. The table breaks down the trend into two five-year segments as well as the overall ten-year trend.

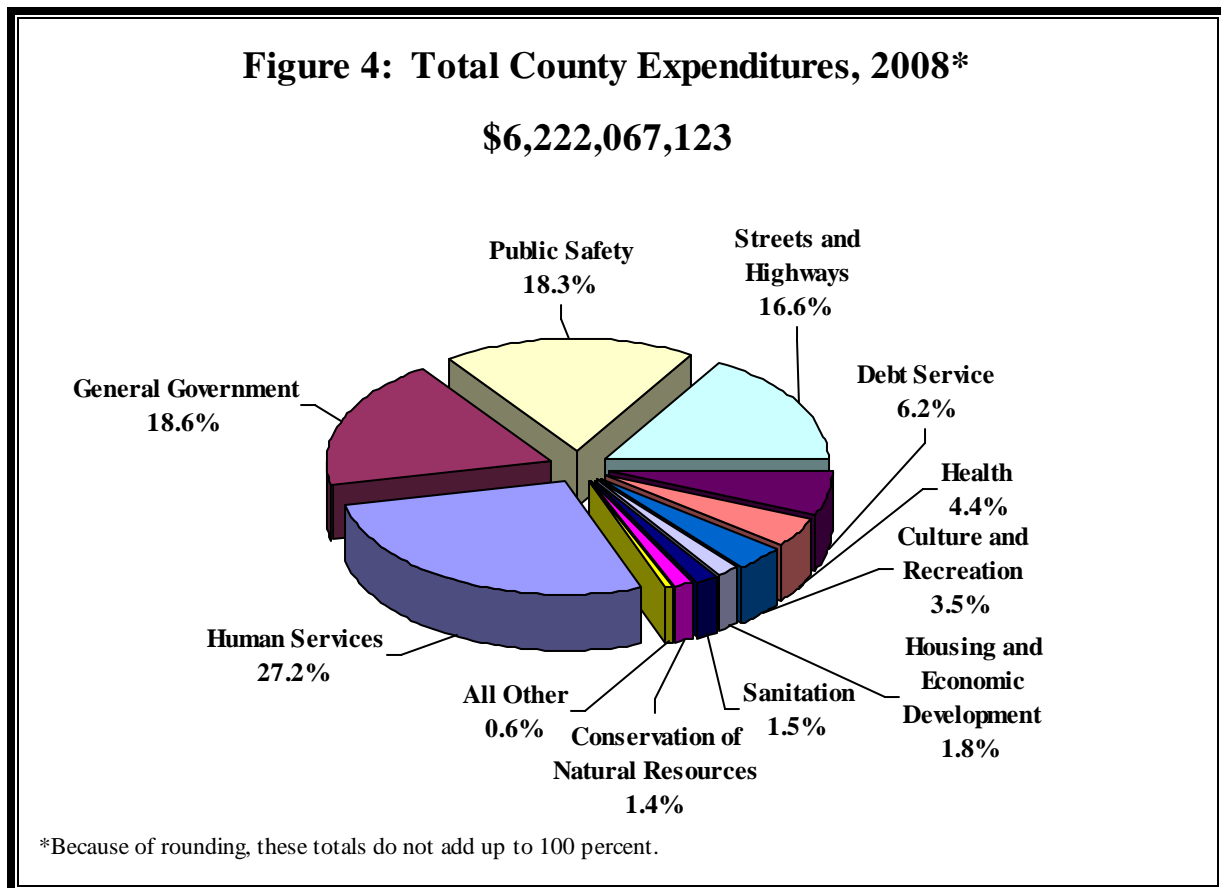
Revenues	1999	2003	2004	2008	1999 - 03 5-Year Change	2004 - 08 5-Year Change	10-Year Change
Taxes	\$1,468,569,966	\$1,465,504,010	\$1,491,257,994	\$1,636,457,971	-0.2%	9.7%	11.4%
Special Assessments	25,113,461	31,431,056	29,945,992	27,250,254	25.2%	-9.0%	8.5%
Licenses and Permits	18,016,649	21,865,580	22,918,165	17,706,686	21.4%	-22.7%	-1.7%
Total Federal Grants	327,101,660	399,464,968	355,472,300	456,105,670	22.1%	28.3%	39.4%
Total State Grants	1,220,604,436	1,303,228,786	1,187,430,477	949,075,503	6.8%	-20.1%	-22.2%
Local Unit Grants	36,324,133	45,153,055	35,467,912	89,401,709	24.3%	152.1%	146.1%
Charges for Services	354,659,618	416,699,920	397,746,584	345,265,475	17.5%	-13.2%	-2.6%
Fines and Forfeits	27,057,529	16,954,985	12,570,560	5,826,595	-37.3%	-53.6%	-78.5%
Interest Earnings	65,144,053	45,578,092	50,628,001	101,360,040	-30.0%	100.2%	55.6%
All Other Revenues	169,816,585	165,761,290	165,634,319	151,828,716	-2.4%	-8.3%	-10.6%
Total Revenues	<u>\$3,712,408,090</u>	<u>\$3,911,641,742</u>	<u>\$3,749,072,305</u>	<u>\$3,780,278,618</u>	5.4%	0.8%	1.8%

Governmental Fund Expenditures

Current Trends and Five-Year Trends

Counties reported total expenditures of \$6.2 billion in 2008. This represents an increase of \$372.1 million, or 6.4 percent, over total expenditures in 2007. Total county expenditures include current expenditures (day-to-day operations); capital outlays (expenditures on large fixed assets such as buildings and equipment); and total debt service (principal paid on bonds, other long-term debt, and interest and fiscal charges). Between 2007 and 2008, current expenditures increased 9.8 percent to \$4.8 billion; capital outlays decreased 14.4 percent to \$1.0 billion; and debt service increased 45.2 percent to \$383.4 million.

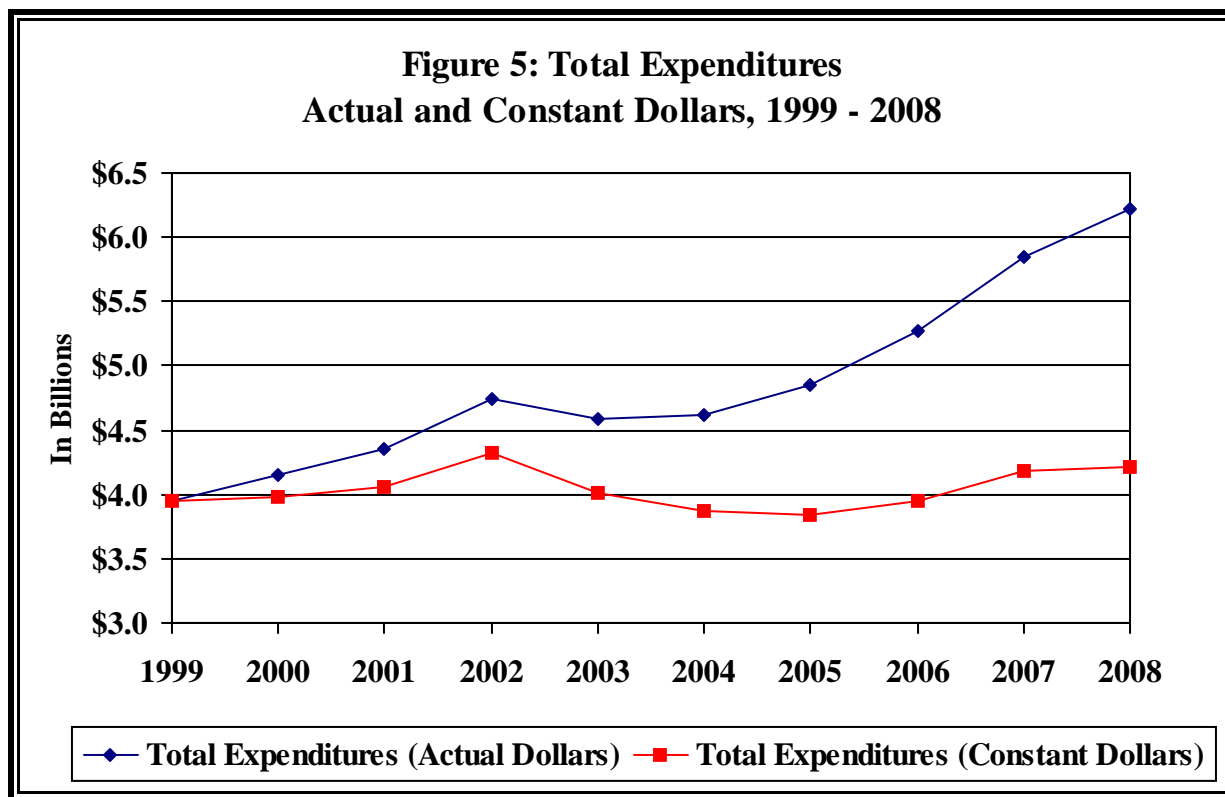
Figure 4 provides a breakdown of total county expenditures in 2008. Expenditures on human services, which represent 27.2 percent of total county expenditures, is the largest category of county expenditures. General government and public safety follow as the next two largest categories of total expenditures for counties, accounting for 18.6 and 18.3 percent, respectively, of total county expenditures in 2008. The category of expenditure whose share of total expenditures increased the most was debt service, which increased from 4.5 percent in 2007 to 6.2 percent in 2008.



Counties decreased spending in four categories of expenditures with two showing double-digit decreases between 2007 and 2008. The two categories with the largest decreases were all other expenditures and housing and economic development, which declined 45.3 percent and 44.2 percent, respectively. These two categories of expenditures account for 2.4 percent of total county expenditures. Three categories of expenditures grew at double-digit rates, including debt service (45.2 percent), health (34.6 percent), and culture and recreation (25.4 percent). These three categories account for 14.0 percent of total county expenditures.

Ten-Year Trends

When adjusted for inflation, total county expenditures increased 6.6 percent from 1999 to 2008. In actual dollars, the increase was 57.4 percent. Over the ten-year period, inflation-adjusted expenditures were at their highest point in 2002, declined to their lowest point in 2005, and started rising again in 2006. Figure 5 illustrates trends in total county expenditures using actual and constant dollars from 1999 to 2008.



Primary Categories of Expenditures

The primary categories of expenditures for counties over the ten-year period 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. In recent years, human services expenditures have grown slower than other categories of expenditures resulting in human services accounting for a smaller share of total county expenditures. Higher rates of growth in the general government and public safety categories between 2004 and 2008 increased their share of total expenditures while decreasing that of the human services category.

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

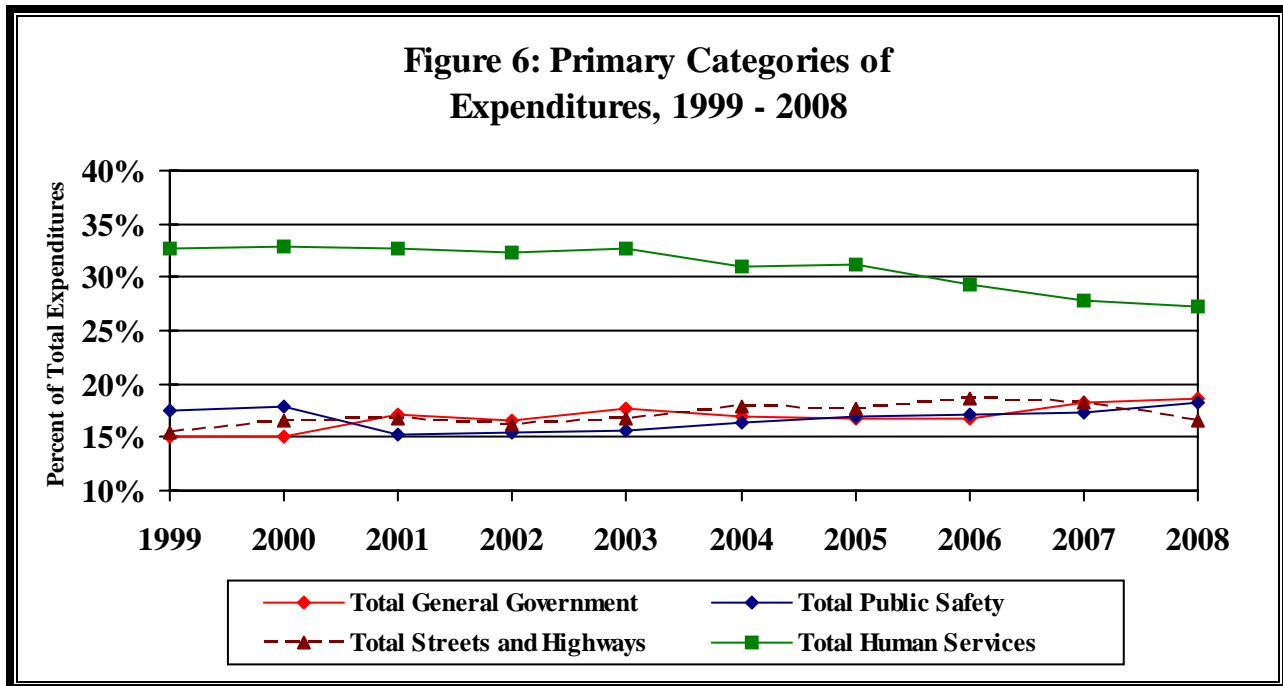


Table 2a: County Expenditures Summary (Constant Dollars), 1999 - 2008

Expenditures	1999	2003	2004	2008	1999 - 03	2004 - 08	10-Year
					5-Year Change	5-Year Change	
General Government	\$593,187,246	\$704,273,145	\$653,645,497	\$785,090,899	18.7%	20.1%	32.4%
Public Safety	693,466,318	628,658,851	635,349,496	771,313,152	-9.3%	21.4%	11.2%
Streets and Highways	609,289,852	670,714,948	695,610,097	698,544,667	10.1%	0.4%	14.6%
Sanitation	75,312,989	65,415,561	66,036,787	63,550,573	-13.1%	-3.8%	-15.6%
Human Services	1,290,724,531	1,308,524,278	1,203,894,639	1,147,014,579	1.4%	-4.7%	-11.1%
Health	161,847,786	177,387,359	171,026,680	184,254,588	9.6%	7.7%	13.8%
Culture and Recreation	127,454,282	126,872,464	119,827,973	147,658,884	-0.5%	23.2%	15.9%
Cons. of Natural Resources	71,832,791	62,965,783	55,713,846	58,671,527	-12.3%	5.3%	-18.3%
Housing and Econ. Dev.	44,469,422	88,180,445	91,966,397	75,440,848	98.3%	-18.0%	69.6%
All Other	48,398,014	14,788,125	5,874,242	24,724,067	-69.4%	320.9%	-48.9%
Total Debt Service	238,147,550	161,855,018	178,422,446	259,775,869	-32.0%	45.6%	9.1%
Total Expenditures	\$3,954,130,781	\$4,009,635,979	\$3,877,368,101	\$4,216,039,652	1.4%	8.7%	6.6%
Total Current Expenditures	\$3,147,024,249	\$3,270,900,425	\$3,129,823,167	\$3,247,869,372	3.9%	3.8%	3.2%
Total Capital Outlay	568,958,982	576,880,535	569,122,488	708,394,411	1.4%	24.5%	24.5%
Total Debt Service	238,147,550	161,855,018	178,422,446	259,775,869	-32.0%	45.6%	9.1%
Total Expenditures	\$3,954,130,781	\$4,009,635,979	\$3,877,368,101	\$4,216,039,652	1.4%	8.7%	6.6%

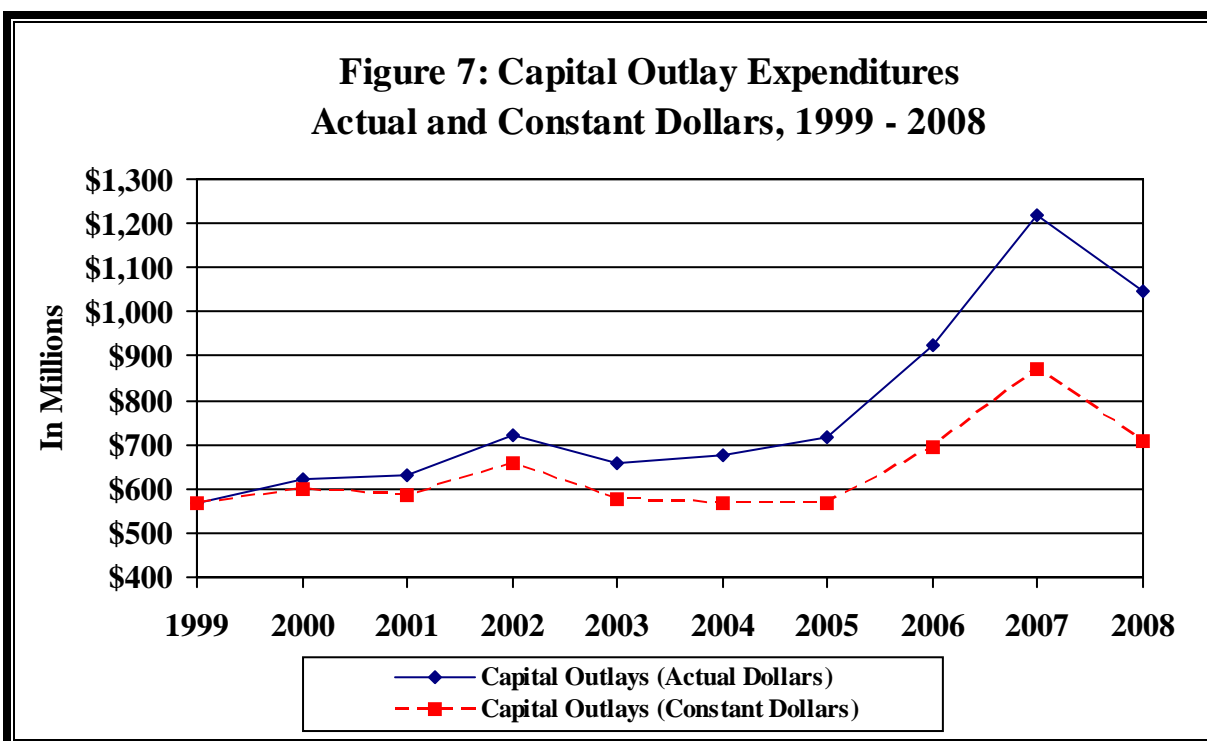
Capital Outlay Expenditures

Capital outlay expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlays decreased 14.4 percent from 2007 to 2008 to total \$1.0 billion. The primary reason for the large decrease in capital outlays was a reclassification of the contribution to the Minnesota Ballpark Authority from Hennepin County. In 2007, the contribution was shown as a general government capital outlay expenditure, and the 2008 contribution is shown as a general government current expenditure. As a result of this change, Hennepin County's general government capital outlay decreased by \$150.7 million. The statewide decrease in capital outlays totaled \$175.3 million.

The largest category of capital spending in 2008 was streets and highways, which represented 64.4 percent of the total. Several categories of capital outlays showed significant growth between 2007 and 2008 including: health (2742.7 percent), human services (134.8 percent), and public safety (64.7 percent). The large percentage increase in the health category is principally attributable to several projects in Hennepin County. The largest dollar increase was for public safety, which increased \$56.4 million.

Several categories of capital outlay expenditures showed double-digit decreases including: housing and economic development (-91.8 percent), conservation of natural resources (-84.5 percent), sanitation (-80.4 percent), all other (-64.1 percent), general government (-44.1 percent), and parks and recreation (-22.9 percent). The largest dollar decrease was \$103.8 million for general government capital outlays.

In actual dollars, capital expenditures increased 83.7 percent from 1999 to 2008. Capital expenditures in constant dollars increased 24.5 percent over this period. Figure 7 shows capital outlays in actual and constant dollars from 1999 to 2008.



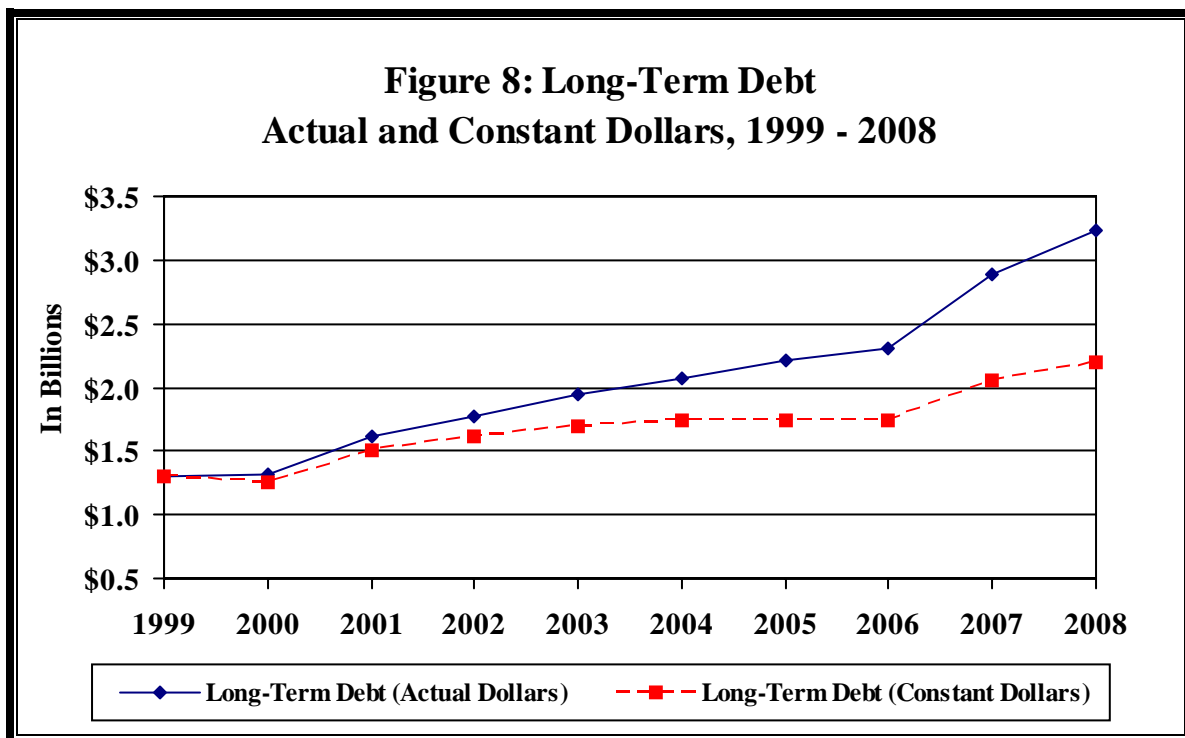
Outstanding Long-Term Indebtedness

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 2008, Minnesota counties reported outstanding long-term debt of \$3.2 billion.⁶ This represents an increase of 12.2 percent over long-term debt reported in 2007. Hennepin County accounted for \$235.2 million, or 66.8 percent, of the overall increase. A significant portion of this amount (\$191.8 million) was issued on behalf of the Minnesota Ballpark Authority. Of the \$3.2 billion in long-term debt, \$2.9 billion was outstanding bonded debt, and \$288.6 million was other long-term debt.

Ten-Year Trends

An analysis of outstanding long-term debt since 1999 reveals that counties have been incurring debt at a faster pace in recent years. When adjusted for inflation, outstanding long-term indebtedness grew 67.7 percent between 1999 and 2008. In actual dollars, long-term debt increased 147.5 percent over this period. When compared to the 1.8 percent growth in constant total revenues during this period, the trend suggests that counties are now more frequently issuing bonds to finance capital expenditures.⁷ Also, because counties are generally restricted from borrowing for expenditures other than capital outlays, it is likely that counties are relying more on borrowing to finance these projects than in the past.



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

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

Public Service Enterprises

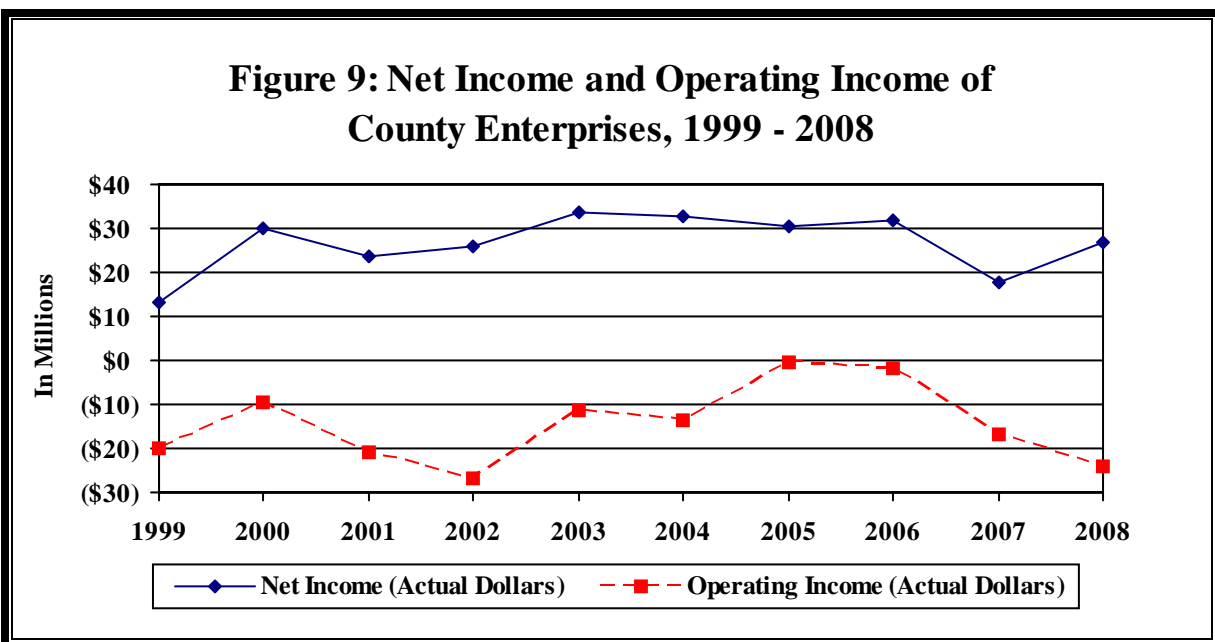
Some counties utilize public service enterprises, which are financed and operated in a manner similar to private business enterprises. The financial condition of public service enterprises is reflected in enterprise funds, which are a set of financial information separate from governmental funds. Enterprise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

Current Trends

The operating losses of Minnesota county enterprises totaled \$24.0 million in 2008. This represents an increase of 43.5 percent over the operating losses of \$16.7 million reported in 2007. The net income of county enterprises totaled \$26.8 million in 2008. This represents an increase of 51.6 percent over 2007. A primary factor affecting overall net income trends in 2008 was the Hennepin County Medical Center (HCMC). The net losses for the HCMC decreased from \$18.1 million in 2007 to \$2.4 million in 2008.

Ten-Year Trends

Figure 9 shows net income and operating income in actual dollars from 1999 to 2008. The gap between the operating income line and the net income line is the amount counties used to supplement operating revenues with non-operating revenues such as taxes and grants. Counties may also make transfers from other funds to cover net losses.



Unreserved Fund Balances of the General Fund and Special Revenue Funds

Counties maintain unreserved fund balances for several reasons. Counties need unreserved 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 grant and aid payments are received. In addition, counties keep contingency funds for unforeseen fiscal needs and emergencies. Some counties put aside funds for future capital improvements and purchases to limit or avoid incurring debt through the issuance of bonds to finance capital improvement projects.

Current and Five-Year Trends

In 2008, Minnesota counties' unreserved fund balances of General Fund and Special Revenue Funds totaled \$2.0 billion. This represents an increase of 2.8 percent over 2007 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 health of Minnesota counties. In 2008, current expenditures grew at a faster rate (9.8 percent) than unreserved fund balances (2.8 percent). As a result, the average unreserved fund balances as a percent of current expenditures for counties declined from 43.8 percent in 2007 to 41.0 percent in 2008. Among individual counties, unreserved fund balances as a percent of total current expenditures ranged from -0.9 percent (Pine County) to 122.3 percent (Mower County).

The Office of the State Auditor recommends that counties maintain an unreserved fund balance in their General Fund and Special Revenue Funds of between 35 and 50 percent of operating revenues, or no less than five months of operating expenditures (similar to current expenditures).⁸ Counties must rely on their fund balances to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July). Maintaining adequate fund balances can also help counties better manage a financial crisis or emergency. Because fund balances are an indicator of financial health, a very low fund balance is generally 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 the public to evaluate fund balances.⁹

Ten-Year Trends

As shown in Figure 10 on the following page, unreserved fund balances increased steadily from 1999 to 2008. During years when county unreserved fund balances grew at a faster rate than current expenditures, the unreserved fund balances as a percent of current expenditures average increased. During years when current expenditures grew at a faster pace than unreserved fund balances, the percentage decreased. Figure 11 on the next page shows the trend in unreserved fund balances as a percent of current expenditures between 1999 and 2008.

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

⁹ The Office of the State Auditor issued a Statement of Position (SOP) on Local Government Fund Balances. See: http://www.osa.state.mn.us/other/columns/mncounties_0709_column.pdf.

Figure 10: Unreserved Fund Balances and Total Current Expenditures, 1999 - 2008

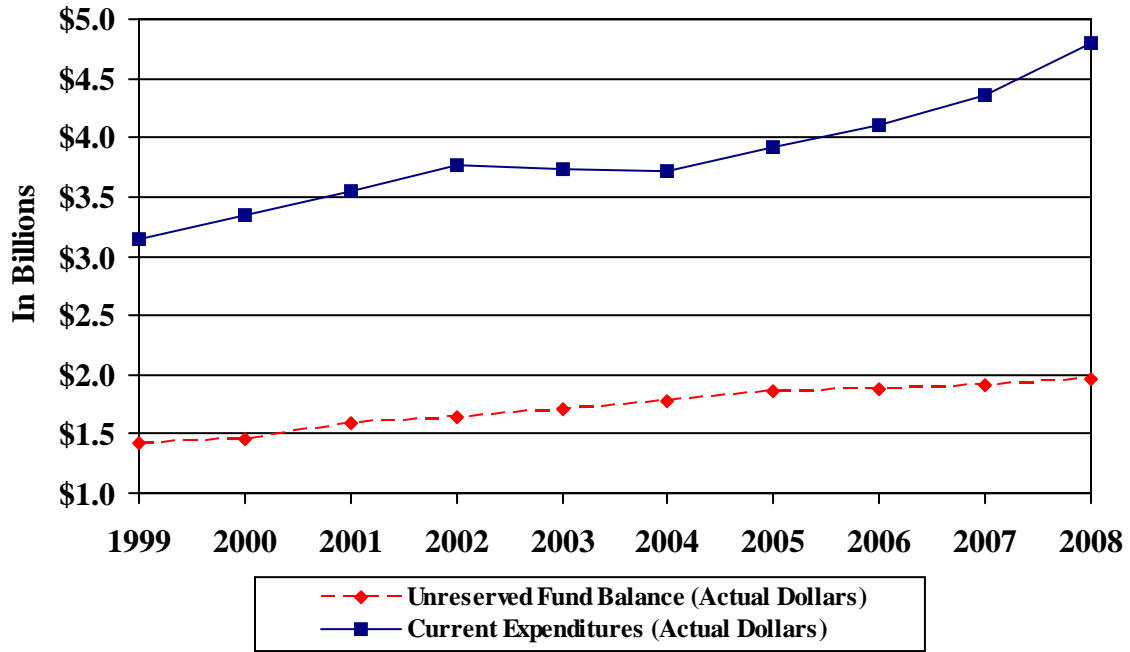
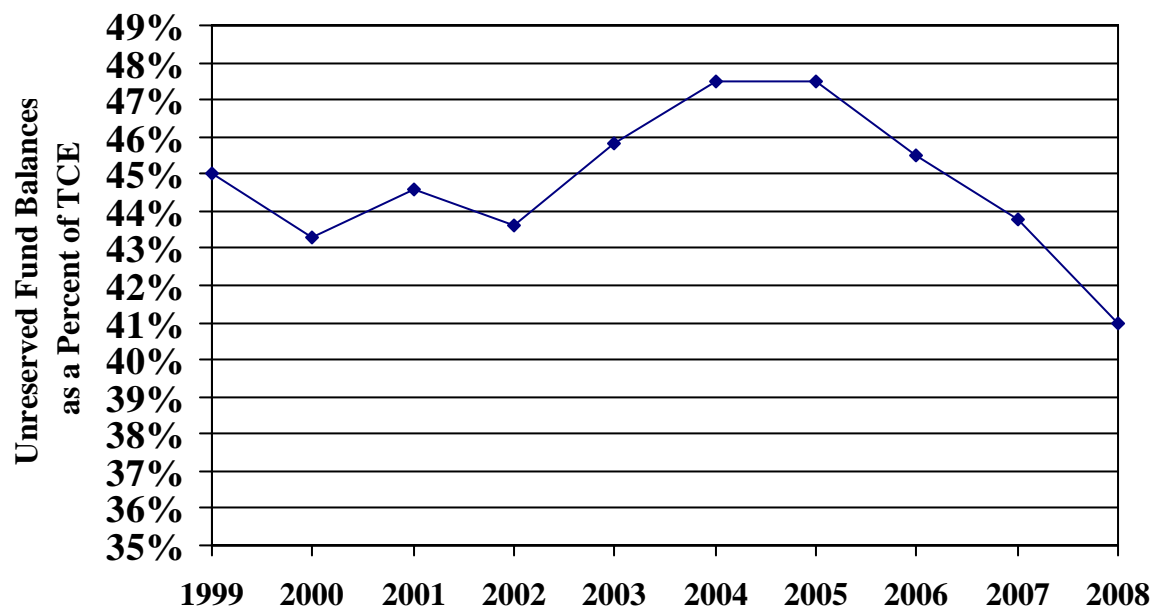


Figure 11: Unreserved Fund Balances as a Percent of Total Current Expenditures (TCE), 1999 - 2008



GOVERNMENTAL TABLES

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2004 through 2008

	2004		2005		2006		2007		2008		2007/2008	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase (Decrease)	5-Year Change
Population (2008 Population Estimates) [1]	5,145,106		5,205,091		5,231,106		5,263,610		5,287,976		0.5%	
Net Taxable Tax Capacity	\$3,910,458,667		\$4,418,189,161		\$4,965,811,083		\$5,550,759,977		\$6,031,110,429		8.7%	2.8%
2007 Net Tax Levy (Collectible in 2008)	1,752,348,280		1,869,926,950		1,996,915,713		2,139,474,317		2,278,321,992		6.5%	30.0%
REVENUES												
Taxes	\$1,774,769,845	39.8%	\$1,904,061,809	40.0%	\$2,036,778,986	39.7%	\$2,253,432,966	41.5%	\$2,415,098,571	43.3%	7.2%	36.1%
Special Assessments	35,639,201	0.8%	36,189,217	0.8%	36,800,064	0.7%	39,284,285	0.7%	40,216,157	0.7%	2.4%	12.8%
Licenses and Permits	27,275,273	0.6%	29,013,006	0.6%	27,888,645	0.5%	27,117,394	0.5%	26,131,677	0.5%	-3.6%	-4.2%
Intergovernmental Revenues												
Federal Grants												
Streets and Highways	54,167,612	1.2%	46,304,918	1.0%	87,740,340	1.7%	98,743,129	1.8%	93,804,273	1.7%	-5.0%	73.2%
Human Services	247,049,829	5.5%	215,523,036	4.5%	269,116,533	5.2%	282,470,958	5.2%	453,671,663	8.1%	60.6%	83.6%
Disaster	22,082,179	0.5%	29,826,844	0.6%	28,711,733	0.6%	17,041,149	0.3%	15,091,333	0.3%	-11.4%	-31.7%
All Other	99,753,615	2.2%	185,194,685	3.9%	135,408,043	2.6%	92,543,714	1.7%	110,557,352	2.0%	19.5%	10.8%
Total Federal Grants	423,053,235	9.5%	476,849,483	10.0%	520,976,649	10.1%	490,798,950	9.0%	673,124,621	12.1%	37.1%	59.1%
State Grants												
Market Value Credit	148,436,861	3.3%	144,325,809	3.0%	139,064,582	2.7%	131,978,840	2.4%	129,537,480	2.3%	-1.8%	-12.7%
County Program Aid	119,993,087	2.7%	205,864,873	4.3%	205,878,119	4.0%	202,849,700	3.7%	160,826,575	2.9%	-20.7%	34.0%
Disparity Reduction Aid	11,222,231	0.3%	9,718,179	0.2%	9,486,049	0.2%	9,403,899	0.2%	10,716,935	0.2%	14.0%	-4.5%
Streets and Highways	429,146,786	9.6%	392,540,063	8.3%	459,098,207	8.9%	462,568,409	8.5%	420,829,393	7.5%	-9.0%	-1.9%
Human Services	496,664,532	11.1%	444,107,656	9.3%	481,120,670	9.4%	525,416,054	9.7%	427,256,195	7.7%	-18.7%	-14.0%
PERA Aid	8,022,425	0.2%	5,474,139	0.1%	8,020,705	0.2%	8,304,365	0.2%	8,066,571	0.1%	-2.9%	0.6%
Police Aid	11,395,041	0.3%	35,879,537	0.8%	15,464,538	0.3%	15,570,633	0.3%	18,894,508	0.3%	21.3%	65.8%
All Other	188,309,042	4.2%	219,490,101	4.6%	223,447,710	4.4%	211,406,150	3.9%	224,526,030	4.0%	6.2%	19.2%
Total State Grants	1,413,179,887	31.7%	1,457,400,357	30.6%	1,541,580,580	30.0%	1,567,498,050	28.8%	1,400,653,687	25.1%	-10.6%	-0.9%
Local Unit Grants	42,210,926	0.9%	51,276,317	1.1%	69,583,057	1.4%	88,126,026	1.6%	131,939,801	2.4%	49.7%	212.6%
Total Intergovernmental Revenues	\$1,878,444,048	42.1%	\$1,985,526,157	41.7%	\$2,132,140,286	41.5%	\$2,146,423,026	39.5%	\$2,205,718,109	39.5%	2.8%	17.4%
Charges for Services	473,364,532	10.6%	497,436,358	10.5%	518,431,772	10.1%	540,488,748	9.9%	509,545,720	9.1%	-5.7%	7.6%
Fines and Forfeits	14,960,423	0.3%	10,047,529	0.2%	8,319,974	0.2%	8,500,846	0.2%	8,598,938	0.2%	1.2%	-42.5%
Interest Earnings	60,253,189	1.4%	88,178,374	1.9%	161,441,388	3.1%	201,191,221	3.7%	149,588,008	2.7%	-25.6%	148.3%
All Other Revenues	197,124,036	4.4%	206,683,994	4.3%	211,195,649	4.1%	216,935,454	4.0%	224,070,108	4.0%	3.3%	13.7%
Total Revenues	\$4,461,830,547	100.0%	\$4,757,136,444	100.0%	\$5,132,996,764	100.0%	\$5,433,373,940	100.0%	\$5,578,967,288	100.0%	2.7%	25.0%
Other Financing Sources												
Borrowing												
Bonds Issued	250,395,194		355,389,042		209,919,888		612,324,516		576,870,445			
Other Long-Term Debt	24,246,975		30,000,601		13,836,422		15,802,829		6,414,575			
Short-Term Debt	-		-		8,148		65,120		9,650,000			
Total Borrowing	274,642,169		385,389,643		223,764,458		628,192,465		592,935,020			
Other Sources	26,358,303		11,235,913		14,885,877		40,090,107		23,365,733			
Transfers From	5,915,705		4,539,361		5,281,641		5,395,078		10,477,962			
- Governmental Funds	95,809,949		106,523,094		126,788,383		150,935,117		165,886,451			
Total Revenues and Other Sources	\$4,864,556,673		\$5,264,824,455		\$5,503,717,123		\$6,257,986,707		\$6,371,632,454			

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

Table 1
Summary of Revenues and Expenditures - Governmental Funds
5-Year Change
For the Years Ended December 31, 2004 through 2008

	2004		2005		2006		2007		2008		2007/2008	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	% Increase	% Change
EXPENDITURES												
General Government	\$699,855,449	15.2%	\$728,493,385	15.0%	\$776,969,310	14.7%	\$830,572,878	14.2%	\$1,027,006,941	16.5%	23.7%	46.7%
- Current Expenditures												
- Capital Outlay	78,058,448	1.7%	83,372,267	1.7%	101,980,801	1.9%	235,460,791	4.0%	131,636,875	2.1%	-44.1%	68.6%
Total General Government	777,913,897	16.9%	811,865,652	16.7%	878,950,111	16.7%	1,066,033,669	18.2%	1,158,643,816	18.6%	8.7%	48.9%
Public Safety	332,145,316	7.2%	368,948,463	7.6%	401,433,008	7.6%	426,898,652	7.3%	468,017,512	7.5%	9.6%	40.9%
- Sheriff												
- Corrections	335,322,959	7.3%	335,959,742	6.9%	382,231,904	7.3%	406,133,859	6.9%	467,398,435	7.5%	15.1%	39.4%
- All Other	37,366,023	0.8%	38,718,142	0.8%	30,645,163	0.6%	89,967,663	1.5%	59,234,314	1.0%	-34.2%	58.5%
Total Public Safety	511,305,237	1.1%	82,668,384	1.7%	85,444,229	1.6%	1,010,223,117	1.5%	1,436,600,239	2.3%	12.7%	180.0%
Streets and Highways	756,139,535	16.4%	826,294,731	17.0%	899,754,504	17.1%	1,010,223,271	17.3%	1,138,310,500	18.3%	12.7%	50.5%
- Administration	51,885,926	1.1%	50,114,391	1.0%	54,669,675	1.0%	54,803,287	0.9%	58,229,441	0.9%	6.3%	12.2%
- Maintenance	269,016,578	5.8%	311,920,858	6.4%	307,642,506	5.8%	295,500,777	5.1%	299,475,271	4.8%	1.3%	11.3%
- Capital Outlay	506,954,130	11.0%	495,883,213	10.2%	617,095,849	11.7%	712,747,276	12.2%	673,213,440	10.8%	-5.5%	32.8%
Total Streets and Highways	827,856,634	17.9%	857,918,462	17.7%	979,408,030	18.6%	1,063,051,340	18.2%	1,030,918,152	16.6%	-3.0%	24.5%
Sanitation	77,953,036	1.7%	80,321,143	1.7%	84,466,657	1.6%	87,551,381	1.5%	93,078,450	1.5%	6.3%	19.4%
- Capital Outlay	638,394	0.0%	5,771,384	0.1%	11,534,496	0.2%	3,617,913	0.1%	710,025	0.0%	-80.4%	11.2%
Total Sanitation	78,591,430	1.7%	86,092,527	1.8%	96,001,153	1.8%	91,169,294	1.6%	93,788,475	1.5%	2.9%	19.3%
Human Services	425,271,855	9.2%	488,928,270	10.1%	508,414,552	9.7%	513,736,066	8.8%	549,378,306	8.8%	6.9%	29.2%
- Social Services	928,111,471	20.1%	956,484,807	19.7%	988,706,488	18.8%	1,040,255,241	17.8%	1,039,294,560	16.7%	-0.1%	12.0%
- All Other	66,494,327	1.4%	52,293,967	1.1%	33,086,900	0.6%	63,227,488	1.1%	88,315,634	1.4%	39.7%	32.8%
- Capital Outlay	12,896,495	0.3%	17,675,741	0.4%	17,552,324	0.3%	6,721,748	0.1%	15,785,356	0.3%	134.8%	22.4%
Total Human Services	1,432,774,148	31.0%	1,515,382,785	31.2%	1,547,760,264	29.4%	1,623,940,543	27.8%	1,692,773,856	27.2%	4.2%	18.1%
Health	200,005,483	4.3%	181,194,190	3.7%	192,939,249	3.7%	200,908,447	3.4%	241,361,276	3.9%	20.1%	20.7%
- Current Expenditures	3,536,088	0.1%	2,233,740	0.0%	15,309,542	0.3%	1,075,142	0.0%	30,563,209	0.5%	2742.7%	764.3%
- Capital Outlay	203,541,571	4.4%	183,317,930	3.8%	208,248,791	4.0%	201,983,589	3.5%	271,924,485	4.4%	34.6%	33.6%
Culture and Recreation												
Libraries	82,370,856	1.8%	86,077,151	1.8%	91,964,729	1.7%	97,334,413	1.7%	129,052,991	2.1%	32.6%	56.7%
- Current Expenditures												
- Capital Outlay	13,989,138	0.3%	14,644,668	0.3%	14,363,949	0.3%	10,175,183	0.2%	9,770,141	0.2%	-4.0%	-30.2%
Parks and Recreation	43,098,721	0.9%	48,610,504	1.0%	51,257,866	1.0%	50,119,647	0.9%	66,594,807	1.1%	32.9%	54.5%
- Current Expenditures	3,150,461	0.1%	4,542,607	0.1%	3,207,941	0.1%	16,213,430	0.3%	12,498,296	0.2%	-22.9%	296.7%
- Capital Outlay	142,609,176	3.1%	153,874,930	3.2%	160,794,485	3.1%	173,842,673	3.0%	217,916,235	3.5%	25.4%	52.8%
Total Culture and Recreation	65,770,481	1.4%	73,869,979	1.5%	81,893,639	1.6%	81,848,766	1.4%	85,427,914	1.4%	4.4%	29.9%
Conservation of Natural Resources	535,453	0.0%	727,642	0.0%	2,911,435	0.1%	7,497,803	0.1%	1,160,024	0.0%	-84.5%	116.6%
- Current Expenditures	66,305,934	1.4%	74,597,621	1.5%	84,805,074	1.6%	89,346,569	1.5%	86,587,938	1.4%	-3.1%	30.6%
- Capital Outlay	103,828,480	2.3%	111,651,615	2.3%	96,156,556	1.8%	113,697,045	1.9%	104,277,342	1.7%	-8.3%	0.4%
Total Conservation of Natural Resources	5,622,191	0.1%	7,096,921	0.1%	29,430,274	0.6%	85,987,638	1.5%	7,058,902	0.1%	-91.8%	25.6%
Housing and Economic Development	109,450,671	2.4%	118,748,536	2.4%	125,586,830	2.4%	199,684,683	3.4%	111,336,244	1.8%	-44.2%	1.7%
- Current Expenditures	6,355,344	0.1%	3,492,342	0.1%	26,965,692	0.5%	12,640,745	0.2%	17,090,007	0.3%	35.2%	168.9%
- Capital Outlay	635,685	0.0%	1,285,793	0.0%	26,335,545	0.5%	54,077,870	0.9%	19,397,981	0.3%	-64.1%	295.15%
Total Housing and Economic Development	6,991,029	0.2%	4,778,135	0.1%	53,301,237	1.0%	66,718,615	1.1%	36,487,988	0.6%	-45.3%	421.9%
Total All Other	110,784,218	2.4%	131,783,784	2.7%	143,937,095	2.7%	169,338,584	2.9%	238,068,047	3.8%	40.6%	114.9%
Debt Service	37,194,969	0.8%	19,395,520	0.4%	13,887,482	0.3%	8,296,420	0.1%	36,639,429	0.6%	341.6%	-1.5%
- Principal Paid on Bonds												
- Other Long-Term Debt	64,364,202	1.4%	71,936,581	1.5%	76,009,541	1.4%	86,345,715	1.5%	108,671,958	1.7%	25.9%	68.8%
- Interest and Fiscal Charges	3,724,852,305	80.7%	3,917,078,949	80.7%	4,109,443,894	78.0%	4,365,196,335	74.6%	4,793,233,201	77.0%	9.8%	28.7%
Total Current Expenditures	677,321,720	14.7%	715,792,360	14.7%	925,166,585	17.6%	1,220,797,911	20.9%	1,045,454,488	16.8%	-14.4%	54.4%
Total Capital Outlay	212,343,389	4.6%	223,115,885	4.6%	233,834,118	4.4%	263,980,719	4.5%	383,379,434	6.2%	45.2%	80.5%
Total Debt Service	\$4,614,517,414	100.0%	\$4,855,987,194	100.0%	\$5,268,449,597	100.0%	\$5,849,974,965	100.0%	\$6,222,067,123	100.0%	6.4%	34.8%
Other Financing Uses												
Debt Redemption - Refunded Bonds	8,163,294		96,861,528		-		23,291,649		74,376,395			
Other Uses	525,272		822,022		677,718		9,950		105,441			
Transfers To	12,674,575		28,405,975		37,827,108		41,939,153		12,831,665			
- Enterprise Funds					126,772,853		143,013,338		165,886,451			
- Governmental Funds	95,809,949		105,213,779									
Total Expenditures and Other Uses	\$4,731,690,504		\$5,087,290,498		\$5,433,722,276		\$6,058,229,655		\$6,475,267,075			

This page left blank intentionally

**CLASSIFICATION OF
REVENUES AND EXPENDITURES -
GOVERNMENTAL FUNDS**

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>AITKIN</i>	<i>ANOKA</i>	<i>BECKER</i>	<i>BELTRAMI</i>	<i>BENTON</i>	<i>BIG STONE</i>	<i>BLUE EARTH</i>
Population (2008 Population Estimates)	16,054	332,751	32,302	43,861	39,805	5,466	60,393
Net Taxable Tax Capacity	\$27,211,752	\$354,138,223	\$38,114,143	\$28,397,854	\$29,490,865	\$5,446,887	\$61,350,100
2007 Tax Levy (Payable 2008)	10,482,290	96,644,596	16,506,180	16,611,613	18,963,252	3,181,441	25,344,529
REVENUES							
Taxes	\$9,248,602	\$115,959,327	\$15,448,990	\$16,366,073	\$18,018,263	\$2,988,462	\$24,152,379
Special Assessments	1,514	-	195,634	2,168,217	356,925	191,193	684,498
Licenses and Permits	141,476	1,152,990	256,617	95,440	185,894	13,454	245,664
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	751,825	8,338,230	1,088,359	150,173	790,169	-	1,604,107
Human Services	1,704,284	22,293,778	4,132,109	5,957,890	3,655,467	524,832	5,092,059
Disaster	31,872	179,268	38,729	-	35,423	34,548	5,157
All Other	-	6,799,573	390,815	875,522	395,354	45,881	297,692
Total Federal Grants	2,487,981	37,610,849	5,650,012	6,983,585	4,876,413	605,261	6,999,015
State Grants							
County Program Aid	239,655	12,175,008	1,115,435	2,778,309	1,558,688	480,602	2,182,431
Market Value Credits	883,726	5,776,133	1,374,141	1,444,935	1,323,023	260,838	1,740,488
Disparity Reduction Aid	11,950	-	740	204	7,441	89,315	63,459
Streets and Highways	5,583,067	9,769,373	5,053,364	7,369,855	3,365,183	2,866,253	7,135,697
Human Services	1,309,946	24,560,980	2,641,489	4,250,385	2,057,636	723,645	11,409,987
PERA Aid	28,165	406,581	38,181	61,185	37,904	11,447	72,319
Police Aid	119,189	808,387	149,032	217,231	150,878	25,652	163,710
All Other	1,312,185	10,146,944	1,378,752	1,497,231	589,967	422,434	2,470,698
Total State Grants	9,487,883	63,643,406	11,751,134	17,619,335	9,090,720	4,880,186	25,238,789
Local Unit Grants	1,313,831	7,843,065	101,500	3,330,851	73,570	97,419	3,147,577
Total Intergovernmental Revenues	\$13,289,695	\$109,097,320	\$17,502,646	\$27,933,771	\$14,040,703	\$5,582,866	\$35,385,381
Charges for Services	1,660,447	37,692,549	2,709,275	7,883,620	2,864,789	493,209	7,649,218
Fines and Forfeits	28,575	833,590	83,858	167,041	86,034	-	159,654
Interest Earnings	1,087,124	7,581,069	998,284	1,214,836	728,988	257,751	4,067,918
All Other Revenues	2,388,666	11,961,067	2,699,344	2,326,249	575,651	375,768	3,034,352
Total Revenues	\$27,846,099	\$284,277,912	\$39,894,648	\$58,155,247	\$36,857,247	\$9,902,703	\$75,379,064
Other Financing Sources							
Borrowing							
Bonds Issued	-	40,035,029	-	-	4,370,674	-	-
Other Long-Term Debt	-	-	-	-	35,715	-	99,421
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	40,035,029	-	-	4,406,389	-	99,421
Other Sources	-	753,610	(6,415)	7,384	87,864	2,969	-
Transfers From - Enterprise Funds	-	230,000	-	-	-	-	136
- Governmental Funds	874,390	15,640,328	314,664	811,179	2,118,553	66,000	3,054,244
Total Revenues and Other Sources	\$28,720,489	\$340,936,879	\$40,202,897	\$58,973,810	\$43,470,053	\$9,971,672	\$78,532,865

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	AITKEN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
EXPENDITURES							
General Government	\$4,805,156	\$31,960,956	\$9,907,111	\$10,029,008	\$5,400,389	\$1,933,517	\$7,124,338
- Current Expenditures							
- Capital Outlay		7,892,136		230,180	83,845		7,466,804
Total General Government	4,805,156	39,853,092	9,907,111	10,259,188	5,484,234	1,933,517	14,591,142
Public Safety	1,898,406	29,814,301	3,430,574	4,706,944	3,121,108	1,103,375	3,929,132
- Sheriff							
- Corrections	2,771,410	24,728,287	2,898,891	2,507,043	3,339,350		4,706,154
- All Other	209,231	2,530,241	277,503	1,179,074	218,288	86,481	299,500
- Capital Outlay		14,612,569		61,713	236,329		14,820,512
Total Public Safety	4,879,047	71,685,398	6,606,968	8,454,774	6,915,075	1,189,856	23,755,298
Streets and Highways	434,920	1,405,437	322,277	2,643,432	431,131	392,096	425,507
- Administration							
- Maintenance	3,267,360	7,763,418	2,855,587	7,741,856	3,347,195	818,542	5,300,009
- Construction	5,496,849	34,529,520	4,918,647	-	3,621,295	2,717,294	10,678,139
- Other Capital Outlay							
- Other	9,199,129	46,249,849	9,428,969	12,025,342	7,791,998	4,397,503	16,977,782
Total Streets and Highways	300,608	10,816,997	1,693,693	3,038,551	214,435	214,435	1,654,217
Total Sanitation	300,608	10,816,997	1,693,693	3,038,551	-	214,435	1,654,217
Human Services	1,401,184	23,855,525	2,951,160	7,530,177	2,942,477	585,047	4,218,835
- Income Maintenance							
- Social Services	3,697,737	42,428,131	9,372,287	10,929,822	6,457,487	1,751,072	10,981,092
- All Other		19,221,213	142,118	-	-	115,585	8,799,339
- Capital Outlay		1,305,648					96,920
Total Human Services	5,098,921	86,810,517	12,465,565	18,459,999	9,399,964	2,451,704	24,096,186
Health	626,037		1,242,848	2,398,830	956,912	76,039	1,706,791
- Current Expenditures							
- Capital Outlay	626,037		1,242,848	2,398,830	956,912	76,039	1,706,791
Culture and Recreation	217,879	7,646,935	482,172	298,211	503,613	-	1,221,171
Libraries							
- Current Expenditures							
- Capital Outlay	217,879	7,646,935	482,172	298,211	503,613	-	1,221,171
Parks and Recreation	542,213	6,727,074	84,511	732,219	185,915	138,920	637,605
- Current Expenditures							
- Capital Outlay	542,213	6,727,074	84,511	732,219	185,915	138,920	637,605
Total Culture and Recreation	760,092	14,620,221	566,683	1,030,430	689,528	138,920	1,858,776
Conservation of Natural Resources	1,820,917	646,070	739,475	1,529,903	758,446	265,627	956,247
- Current Expenditures							
- Capital Outlay	1,820,917	646,070	739,475	1,529,903	758,446	265,627	956,247
Total Conservation of Natural Resources	1,820,917	646,070	739,475	1,529,903	758,446	265,627	956,247
Housing and Economic Development	86,877	11,137,891	136,325	622,195	626,774	50,402	256,885
- Current Expenditures							
- Capital Outlay	86,877	11,137,891	136,325	622,195	626,774	50,402	256,885
Total Housing and Economic Development	86,877	11,137,891	136,325	622,195	626,774	50,402	256,885
All Other	240,149	2,818,937	495,260	-	109,225	-	-
- Current Expenditures							
- Capital Outlay	240,149	2,818,937	495,260	-	109,225	-	-
Total All Other	358,252	2,818,937	495,260	-	109,225	-	-
Debt Service	419,439	27,757,061	305,000	1,165,000	1,160,000	15,000	1,822,000
- Principal Paid on Bonds							
- Other Long-Term Debt							
- Interest and Fiscal Charges	135,034	8,551,493	331,229	845,641	846,947	4,107	1,195,190
Total Current Expenditures	22,198,038	223,501,413	37,031,792	55,887,265	28,398,310	7,531,138	52,216,822
Total Capital Outlay	5,736,998	61,156,566	6,251,105	1,931,947	4,333,846	3,186,865	33,656,502
Total Debt Service	554,473	36,308,554	670,593	2,039,379	2,576,491	19,107	3,053,876
Total Expenditures	\$28,489,509	\$320,966,533	\$43,953,490	\$59,858,591	\$35,308,647	\$10,737,110	\$88,907,200
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-
- Enterprise Funds							59,864
- Governmental Funds	874,390	15,640,328	314,664	811,179	2,118,553	66,000	3,054,244
Total Expenditures and Other Uses	\$29,363,899	\$336,606,861	\$44,268,154	\$60,669,770	\$37,427,200	\$10,803,110	\$92,021,308
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$14,936,369	\$41,423,182	\$5,848,659	\$11,751,301	\$7,324,408	\$1,577,013	\$2,101,318
Special Revenue Funds Unreserved Fund Balance	8,563,960	28,326,768	14,355,097	15,113,137	7,061,683	3,394,817	1,483,525
Total	\$23,500,329	\$69,749,950	\$20,203,756	\$26,864,438	\$14,386,091	\$4,971,830	\$3,584,843
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	105.9%	31.2%	54.6%	48.1%	50.7%	66.0%	6.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Population (2008 Population Estimates)	26,155	34,128	89,615	28,654	12,512	50,384	55,900
Net Taxable Tax Capacity	\$20,914,286	\$26,496,642	\$114,749,654	\$63,075,305	\$12,539,149	\$55,098,797	\$35,987,868
2007 Tax Levy (Payable 2008)	10,165,858	17,583,105	39,577,960	19,227,550	6,608,541	30,217,798	21,381,357
REVENUES							
Taxes	\$9,134,062	\$16,263,859	\$42,908,024	\$18,316,610	\$6,095,537	\$28,907,291	\$18,252,834
Special Assessments	832,746	453,145	212,586	1,694,935	348,847	256,767	578,945
Licenses and Permits	32,180	97,207	622,071	99,282	13,198	378,894	41,557
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	509,491	396,760	98,559	2,653,904	49,992	4,535,054	1,415,677
Human Services	1,887,058	3,185,435	3,687,210	2,507,085	975,866	2,810,376	3,964,447
Disaster	15,230	18,298	97,054	45,458	10,745	29,095	229,058
All Other	320,590	548,594	606,487	995,500	130,780	508,769	186,436
Total Federal Grants	2,732,369	4,149,087	4,489,310	6,201,947	1,167,383	7,883,294	5,795,618
State Grants							
County Program Aid	1,236,112	1,470,322	1,412,502	447,262	493,789	1,344,689	2,901,747
Market Value Credits	1,113,805	1,470,665	1,373,757	1,064,438	541,754	1,587,804	1,933,495
Disparity Reduction Aid	27,059	368,219	2,340	7,407	80,633	3,929	1,410,635
Streets and Highways	3,623,559	3,119,309	7,060,333	4,291,753	2,563,107	4,829,329	4,965,403
Human Services	2,419,984	939,928	5,212,023	3,024,094	1,085,276	3,568,010	4,602,479
PERA Aid	39,317	54,851	90,840	54,572	37,844	48,855	61,294
Police Aid	64,355	2,623,877	523,871	193,629	60,031	269,839	222,984
All Other	899,164	1,443,685	2,304,456	1,556,393	603,498	1,734,181	587,384
Total State Grants	9,423,355	11,490,856	17,980,122	10,639,548	5,465,932	13,386,636	16,685,421
Local Unit Grants	281,510	337,770	2,063,557	1,034,699	243,318	588,147	107,132
Total Intergovernmental Revenues	\$12,437,234	\$15,977,713	\$24,532,989	\$17,876,194	\$6,876,633	\$21,858,077	\$22,588,171
Charges for Services	2,991,448	2,612,152	11,878,012	4,910,272	798,032	3,780,690	2,041,604
Fines and Forfeits	8,402	45,440	371,569	12,472	-	277,657	196,877
Interest Earnings	534,007	711,387	3,377,703	2,164,705	519,914	1,017,091	677,682
All Other Revenues	1,086,852	3,343,939	2,149,382	2,535,202	791,636	685,038	1,464,551
Total Revenues	\$27,056,931	\$39,504,842	\$86,052,336	\$47,609,672	\$15,443,797	\$57,161,505	\$45,842,221
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	23,797,337	-	81,987	-	5,141,184
Other Long-Term Debt	-	-	211,750	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	24,009,087	-	81,987	-	5,141,184
Other Sources	183,015	-	23,950	-	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	342,179	147,848	8,461,511	4,018,692	-	7,936,876	552,423
Total Revenues and Other Sources	\$27,582,125	\$39,652,690	\$118,546,884	\$51,628,364	\$15,525,784	\$65,098,381	\$51,535,828

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
EXPENDITURES							
General Government	\$3,604,830	\$6,036,065	\$16,254,062	\$6,144,516	\$3,187,449	\$10,311,762	\$6,874,729
- Current Expenditures			7,747,841			100,700	
- Capital Outlay	90,864			6,144,516			6,874,729
Total General Government	3,695,694	6,036,065	7,747,841	6,144,516	3,187,449	100,700	6,874,729
Public Safety	1,677,633	3,268,035	15,414,150	4,579,975	925,533	4,143,159	3,912,213
- Sheriff							
- Corrections	2,871,896	2,973,653	1,310,604	3,185,568	683,580	4,614,612	3,694,725
- All Other	174,844	458,312	674,500	702,634	393,265	575,673	499,457
- Capital Outlay			412,676			2,688,884	
Total Public Safety	4,724,373	6,700,000	17,811,930	8,468,177	2,002,378	12,022,328	8,106,395
Streets and Highways	448,221	596,198	477,446	716,815	202,889	1,243,158	538,795
- Administration							
- Maintenance	1,624,132	2,719,868	6,291,627	2,231,150	1,486,468	5,246,145	3,301,198
- Construction	2,087,809	4,403,130	10,493,143	8,788,134	1,693,796	5,310,011	6,474,891
- Other Capital Outlay	515,467	1,291,252	502,960	1,399,036	373,518	1,079,703	1,377,650
Total Streets and Highways	4,675,629	9,010,448	17,765,176	13,135,135	3,756,671	12,879,017	11,692,534
Sanitation	1,392,586	1,125,746	1,829,221	2,285,199	230,617	421,040	364
- Current Expenditures							
- Capital Outlay							
Total Sanitation	1,392,586	1,125,746	1,829,221	2,285,199	230,617	421,040	364
Human Services	2,314,397	3,374,172	2,622,188	2,750,755	1,272,191	2,661,605	3,556,673
- Income Maintenance							
- Social Services	5,873,034	8,738,399	19,683,136	6,637,067	3,106,008	7,455,177	13,967,867
- All Other	1,188,297			270,644			
- Capital Outlay							
Total Human Services	9,375,728	12,112,571	22,305,324	9,658,466	4,378,199	10,116,782	17,524,540
Health	1,939,158	2,415,409	3,932,962	3,036,314	107,463	2,871,440	
- Current Expenditures							
- Capital Outlay							
Total Health	1,939,158	2,415,409	3,932,962	3,036,314	107,463	2,871,440	
Culture and Recreation							
Libraries	78,235	165,877	3,680,285		266,534	565,130	220,552
- Current Expenditures							
- Capital Outlay			295,420			48,555	
Parks and Recreation	295,696	437,837	1,124,717	15,000	87,956	442,648	150,910
- Current Expenditures							
- Capital Outlay			2,573,383			29,519	
Total Culture and Recreation	373,931	603,714	7,673,805	15,000	354,490	1,085,852	371,462
Conservation of Natural Resources	750,153	1,063,688	1,882,963	2,000,461	1,246,500	913,653	543,815
- Current Expenditures							
- Capital Outlay							
Total Conservation of Natural Resources	750,153	1,063,688	1,882,963	2,000,461	1,246,500	913,653	543,815
Housing and Economic Development	14,881	325,562	5,550	126,225	53,094	743,211	166,709
- Current Expenditures							
- Capital Outlay							
Total Housing and Economic Development	14,881	325,562	5,550	126,225	53,094	743,211	166,709
All Other							
- Current Expenditures							
- Capital Outlay							
Total All Other							
Debt Service	330,000	695,000	1,761,066			3,300,080	790,985
- Principal Paid on Bonds							
- Other Long-Term Debt	136,593	131,313			25,354		
- Interest and Fiscal Charges	99,472	332,156	822,868		4,112	2,041,060	477,769
Total Current Expenditures	24,247,993	33,992,891	75,183,411	34,682,323	13,295,799	42,208,413	37,428,007
Total Capital Outlay	2,694,140	5,815,972	22,025,423	11,790,180	2,067,314	10,979,731	8,354,335
Total Debt Service	566,065	1,158,469	2,583,934	29,466	29,466	5,341,140	1,268,754
Total Expenditures	\$27,508,198	\$40,967,332	\$99,792,768	\$46,472,503	\$15,392,579	\$58,529,284	\$47,051,096
Other Financing Uses							
Debt Redemption - Refunded Bonds			7,155,000				5,135,000
Other Uses							
Transfers To							
- Enterprise Funds							
- Governmental Funds			8,461,511			7,936,876	
Total Expenditures and Other Uses	\$27,850,377	\$41,115,180	\$115,409,279	\$50,491,195	\$15,392,579	\$66,466,160	\$53,595,523
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$2,782,677	\$9,078,878	\$22,549,119	\$4,335,763	\$7,795,201	\$7,795,201	\$5,536,626
Special Revenue Funds Unreserved Fund Balance	7,623,137	6,869,230	12,904,018	11,540,551	10,733,321	12,697,424	1,596,180
Total	\$10,405,814	\$15,948,108	\$35,410,452	\$34,089,670	\$15,069,084	\$20,492,625	\$7,132,806
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	42.9%	46.9%	47.1%	98.3%	113.3%	48.6%	19.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Population (2008 Population Estimates)	8,247	5,437	11,222	61,739	398,487	19,774	36,151
Net Taxable Tax Capacity	\$7,184,344	\$15,860,484	\$12,726,823	\$112,475,785	\$484,478,107	\$18,787,354	\$48,246,960
2007 Tax Levy (Payable 2008)	4,400,891	5,720,792	6,196,757	34,101,260	109,691,930	9,016,306	20,396,789
REVENUES							
Taxes	\$3,995,549	\$6,307,505	\$5,601,107	\$32,954,120	\$135,319,800	\$8,396,619	\$19,261,927
Special Assessments	485,862	36,608	750,802	605,518	-	186,036	201,802
Licenses and Permits	24,004	75,040	9,673	1,358,075	954,087	170,383	375,413
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	7,451	182,066	594,712	1,323,581	10,100,805	104,984	103,791
Human Services	1,528,740	364,723	724,347	5,123,570	26,333,236	1,320,453	2,371,198
Disaster	38,989	227,238	22,422	121,948	1,036,000	8,528	48,603
All Other	111,764	1,419,853	80,681	797,583	7,789,097	22,113	420,512
Total Federal Grants	1,686,944	2,193,880	1,422,162	7,366,682	45,259,138	1,456,078	2,944,104
State Grants							
County Program Aid	824,829	46,164	691,413	722,559	10,617,293	690,073	810,039
Market Value Credits	462,025	152,099	559,835	1,748,266	4,653,224	722,333	1,426,641
Disparity Reduction Aid	51,702	-	43,722	11,119	1,879	164,506	6,039
Streets and Highways	3,053,650	1,650,033	1,843,208	7,089,599	5,966,339	3,319,098	5,055,262
Human Services	1,052,859	539,297	1,044,348	7,031,424	37,757,926	1,190,706	3,151,097
PERA Aid	44,444	33,702	17,411	76,910	333,927	30,670	143,423
Police Aid	44,765	80,726	56,328	261,468	495,645	147,147	158,065
All Other	737,098	2,137,089	391,065	1,337,178	16,073,412	603,037	140,635
Total State Grants	6,271,372	4,639,110	4,647,330	18,278,523	75,899,645	6,867,570	10,891,201
Local Unit Grants	83,900	97,082	94,174	1,476,507	23,453,777	14,610	700,674
Total Intergovernmental Revenues	\$8,042,216	\$6,930,072	\$6,163,666	\$27,121,712	\$144,612,560	\$8,338,258	\$14,535,979
Charges for Services	1,874,855	717,709	428,357	5,419,686	32,535,742	2,954,444	4,623,111
Fines and Forfeits	18,995	7,366	23,509	70,315	114,356	15,801	151,207
Interest Earnings	374,783	643,045	517,715	1,258,520	15,528,727	304,842	801,271
All Other Revenues	1,304,268	960,850	681,708	4,108,874	7,429,142	456,840	1,154,918
Total Revenues	\$16,120,532	\$15,678,195	\$14,176,537	\$72,896,820	\$336,494,414	\$20,823,223	\$41,105,628
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	1,561,098	6,800,000
Other Long-Term Debt	-	-	74,812	-	-	-	15,025
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	74,812	-	-	1,561,098	6,815,025
Other Sources	-	-	-	604,741	75,589	11,565	-
Transfers From - Enterprise Funds	-	-	12,500	150,000	-	-	-
- Governmental Funds	417,566	2,833,416	179,326	1,472,955	23,917,624	223,123	1,656,640
Total Revenues and Other Sources	\$16,538,098	\$18,511,611	\$14,443,175	\$75,124,516	\$360,487,627	\$22,619,009	\$49,577,293

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	CLEARWATER	COOK	COITTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
General Government	\$2,317,350	\$3,053,920	\$2,336,403	\$13,344,096	\$62,447,155	\$4,087,781	\$5,887,170
- Current Expenditures	30,338	40,779	-	90,949	-	-	-
- Capital Outlay	2,347,688	3,094,699	2,336,403	13,435,045	62,447,155	4,087,781	5,887,170
Total General Government	1,073,496	1,593,857	946,800	6,168,626	18,658,750	3,585,511	3,423,604
Public Safety	701,414	454,088	908,035	5,308,640	17,796,775	326,874	3,460,905
- Corrections	250,675	260,224	177,487	790,524	1,098,874	93,429	206,505
- All Other	27,423	602,627	-	77,259	-	-	-
- Capital Outlay	2,053,008	2,910,796	2,032,322	12,345,049	37,554,399	4,005,814	7,091,014
Total Public Safety	514,725	324,949	227,332	907,814	286,333	431,309	525,854
Streets and Highways	1,346,384	1,748,722	1,288,181	2,425,407	4,756,702	1,515,039	4,006,581
- Administration	1,323,779	2,319,800	1,392,893	6,604,590	51,500,242	2,036,450	5,168,710
- Maintenance	726,814	627,758	973,268	1,428,976	1,428,976	572,772	3,405,202
- Construction	3,911,702	5,021,229	3,881,674	11,366,787	56,543,277	4,555,570	13,106,347
- Other Capital Outlay	632,329	377,281	220,891	912,380	6,660,486	1,554,677	-
- Current Expenditures	632,329	22,985	-	-	-	-	-
- Capital Outlay	632,329	400,266	220,891	912,380	6,660,486	1,554,677	-
Total Sanitation	1,393,339	323,878	1,062,133	5,766,847	32,224,600	1,004,330	2,558,863
Human Services	2,591,872	1,316,000	3,264,966	15,509,977	64,528,604	2,743,344	5,983,316
- Income Maintenance	100,168	-	-	-	-	484,267	-
- Social Services	21,064	-	-	45,779	-	-	-
- All Other	4,106,443	1,639,878	4,327,099	21,322,603	96,753,204	4,231,941	8,542,179
- Capital Outlay	1,784,689	294,780	124,141	2,525,789	14,344,511	675,074	3,966,002
- Current Expenditures	1,784,689	294,780	124,141	2,545,258	14,344,511	675,074	3,966,002
- Capital Outlay	70,932	119,435	72,049	548,044	12,198,324	121,241	819,538
Libraries	-	-	-	-	-	-	-
Parks and Recreation	304,237	571,947	176,172	192,833	20,313,455	68,437	614,638
- Current Expenditures	375,169	805,802	248,221	740,877	32,511,779	189,678	1,434,176
- Capital Outlay	895,673	299,993	734,583	934,400	5,757,003	236,070	600,303
Total Culture and Recreation	17,932	1,652	-	-	759,755	-	-
Conservation of Natural Resources	913,605	301,645	734,583	934,400	5,757,003	995,825	600,303
- Current Expenditures	12,600	903,262	-	3,800	21,028,404	24,907	46,067
- Capital Outlay	12,600	903,262	-	3,800	15,387	-	-
Total Housing and Economic Development	-	-	-	-	21,043,791	24,907	46,067
- Other Long-Term Debt	-	111,067	118,429	1,133,905	8,561,029	-	711,915
- Current Expenditures	-	252,475	-	-	-	-	-
- Capital Outlay	-	363,542	118,429	1,133,905	8,561,029	-	711,915
Total All Other	-	-	-	-	-	-	-
Debt Service	20,000	-	170,000	3,433,300	14,155,000	305,000	1,585,000
- Principal Paid on Bonds	-	2,576,667	189,955	-	-	-	251,510
- Other Long-Term Debt	12,660	247,555	74,720	2,530,280	5,107,938	57,221	687,226
- Interest and Fiscal Charges	13,989,883	11,753,403	11,657,602	55,339,177	282,099,976	16,952,290	32,099,346
Total Current Expenditures	2,147,350	3,982,496	2,366,161	9,400,927	60,076,658	3,368,977	9,285,827
Total Capital Outlay	32,660	2,824,222	434,675	5,963,580	19,262,938	362,221	2,523,736
Total Debt Service	\$16,169,893	\$18,560,121	\$14,458,438	\$70,763,684	\$361,439,572	\$20,683,488	\$43,908,909
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	417,566	2,833,416	103,926	1,472,955	23,917,624	223,123	1,656,640
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	417,566	2,833,416	103,926	1,472,955	23,917,624	223,123	1,656,640
Total Expenditures and Other Uses	\$16,587,459	\$21,393,537	\$14,741,690	\$72,176,639	\$385,357,196	\$20,906,611	\$45,565,549
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$6,191,907	\$7,051,920	\$5,099,589	\$12,599,535	\$67,923,464	\$4,881,738	\$7,775,739
Special Revenue Funds Unreserved Fund Balance	5,181,312	4,176,074	1,055,000	14,609,380	77,377,250	5,013,187	5,893,256
Total	\$11,373,219	\$11,227,994	\$6,154,589	\$27,208,915	\$145,300,714	\$9,894,925	\$13,668,995
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	81.3%	95.5%	52.8%	49.2%	51.5%	58.4%	42.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>FARBAULT</i>	<i>FILLMORE</i>	<i>FREEBORN</i>	<i>GOODHUE</i>	<i>GRANT</i>	<i>HENNEPIN</i>	<i>HOUSTON</i>
Population (2008 Population Estimates)	14,784	20,940	31,187	46,018	5,993	1,169,151	19,561
Net Taxable Tax Capacity	\$15,606,651	\$19,736,531	\$27,653,919	\$57,807,420	\$7,535,148	\$1,602,797,260	\$14,988,901
2007 Tax Levy (Payable 2008)	7,159,392	7,462,521	16,023,216	25,040,039	4,318,827	552,760,050	7,792,970
REVENUES							
Taxes	\$6,476,494	\$6,679,827	\$14,668,402	\$23,807,609	\$4,230,102	\$633,749,555	\$6,950,612
Special Assessments	990,829	-	1,686,572	13,967	169,734	-	-
Licenses and Permits	1,407	55,622	100,784	389,413	2,731	4,874,046	52,425
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	109,752	571,009	55,148	10,450	82,487	4,222,080	1,129,132
Human Services	-	998,688	2,907,365	2,367,488	634,094	140,433,697	1,212,602
Disaster	41,736	462,335	289,109	162,384	39,609	1,345,857	1,617,231
All Other	538,226	316,152	94,218	589,822	51,919	32,109,047	133,944
Total Federal Grants	689,714	2,348,184	3,345,840	3,130,144	808,109	178,110,681	4,092,909
State Grants							
County Program Aid	589,603	830,834	1,423,654	1,231,533	400,582	19,491,012	882,601
Market Value Credits	757,519	842,799	1,509,769	1,487,724	332,063	14,685,270	895,494
Disparity Reduction Aid	71,852	117,607	46,504	29,154	6,168	-	112,423
Streets and Highways	5,598,876	7,035,367	4,265,970	4,718,817	2,513,129	21,252,862	4,548,364
Human Services	-	1,027,022	2,597,627	2,791,203	1,854,425	92,227,574	1,826,820
PERA Aid	13,448	26,020	44,126	61,078	15,868	2,730,102	24,781
Police Aid	48,235	121,936	127,340	246,197	38,865	2,231,533	79,375
All Other	598,118	1,352,064	1,249,865	1,152,434	184,974	38,251,761	2,600,945
Total State Grants	7,677,651	11,353,649	11,264,855	11,718,140	5,346,074	190,870,114	10,970,803
Local Unit Grants	29,618	8,883	166,444	330,994	72,269	50,086,800	311,505
Total Intergovernmental Revenues	\$8,396,983	\$13,710,716	\$14,777,139	\$15,179,278	\$6,226,452	\$419,067,595	\$15,375,217
Charges for Services	1,018,127	2,621,026	2,612,993	5,587,670	880,090	94,994,446	2,261,809
Fines and Forfeits	43,085	4,719	37,064	25,710	-	1,859,326	29,917
Interest Earnings	442,140	227,476	534,835	983,779	98,341	30,919,669	392,968
All Other Revenues	607,023	649,636	1,545,552	1,869,313	241,727	45,636,355	410,276
Total Revenues	\$17,976,088	\$23,949,022	\$35,963,341	\$47,856,739	\$11,849,177	\$1,231,100,992	\$25,473,224
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	-	351,990,953	-
Other Long-Term Debt	-	66,469	-	33,291	-	-	1,000,000
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	66,469	-	33,291	-	351,990,953	1,000,000
Other Sources	-	-	149,700	25,757	-	-	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	713,128	-	90,250	1,249,266	-	32,464,610	74,880
Total Revenues and Other Sources	\$18,689,216	\$24,015,491	\$36,203,291	\$49,165,053	\$11,849,177	\$1,615,556,555	\$26,548,104

**Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008**

	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
EXPENDITURES							
General Government	\$10,166,127	\$3,341,401	\$6,039,760	\$9,188,193	\$2,287,023	\$330,009,832	\$3,451,906
- Current Expenditures	-	157,322	18,391	9,188,193	-	16,759,959	-
- Capital Outlay	10,166,127	3,498,723	6,058,151	2,287,023	2,287,023	346,769,791	3,451,906
Total General Government	1,838,683	2,136,783	1,962,994	5,558,419	1,004,154	83,285,479	1,449,289
Public Safety	504,570	1,212,391	2,973,325	5,380,470	111,093	148,098,561	1,203,128
- Sheriff	198,895	-	315,821	498,346	29,879	19,418,824	865,417
- Corrections	-	126,690	57,327	-	-	7,540,735	-
- All Other	2,542,148	3,475,864	5,309,467	11,437,235	1,145,126	258,343,599	3,517,834
- Capital Outlay	193,475	345,187	264,895	434,412	251,349	5,516,746	242,453
Total Public Safety	1,966,235	3,235,237	2,459,791	2,535,743	1,031,392	46,145,281	6,663,891
Streets and Highways	3,596,878	6,296,043	3,730,175	3,719,586	1,664,848	65,717,850	3,776,383
- Administration	952,227	305,126	1,406,689	1,178,659	695,285	790,572	1,160,687
- Maintenance	6,708,815	10,181,593	7,861,550	7,868,400	3,642,874	118,170,449	11,843,414
- Construction	91,917	550,634	428,622	770,471	490,234	-	813,730
- Other Capital Outlay	-	-	-	-	-	-	-
- Current Expenditures	91,917	550,634	428,622	770,471	490,234	-	813,730
- Capital Outlay	1,971,877	1,239,767	3,233,844	2,589,571	674,247	252,267,296	1,031,461
Total Sanitation	1,971,877	2,153,515	6,902,952	8,924,976	3,031,855	259,131,591	3,431,577
Human Services	-	-	2,266,323	-	-	12,825,357	-
- Income Maintenance	-	4,757	-	-	-	8,818,636	-
- Social Services	-	3,398,039	12,403,119	11,514,547	3,706,102	533,042,880	4,463,038
- All Other	-	1,660,524	1,485,470	3,942,091	110,949	60,972,106	1,552,309
- Capital Outlay	-	3,234	9,226	-	-	28,195,905	-
Total Human Services	1,971,877	1,663,758	1,494,696	3,942,091	110,949	89,168,011	1,552,309
Health	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Health	-	-	-	-	-	-	-
Culture and Recreation	157,028	189,000	262,000	376,695	60,259	63,281,656	106,401
Libraries	-	-	-	-	-	8,926,415	-
- Current Expenditures	-	-	-	-	-	3,170,625	-
- Capital Outlay	166,803	153,897	84,859	255,304	36,540	-	236,840
Parks and Recreation	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	323,831	342,897	346,859	631,999	96,799	75,378,696	343,241
Total Culture and Recreation	1,445,764	704,302	2,110,616	843,537	277,586	-	378,571
Conservation of Natural Resources	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,445,764	704,302	2,110,616	843,537	277,586	-	378,571
Total Conservation of Natural Resources	1,445,764	704,302	2,110,616	843,537	277,586	-	378,571
Housing and Economic Development	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
Total Housing and Economic Development	775,417	78,958	118,207	354,128	35,000	17,263,375	612,402
All Other	193,506	24,532	-	233,385	233,385	-	70,282
- Current Expenditures	-	184,945	-	-	-	-	-
- Capital Outlay	193,506	209,477	-	-	233,385	-	70,282
Total All Other	193,506	209,477	-	-	233,385	-	70,282
Debt Service	-	145,000	1,312,307	1,527,024	-	57,808,383	-
- Principal Paid on Bonds	-	17,067	25,514	23,500	-	20,782,911	2,000,000
- Other Long-Term Debt	-	497,456	526,986	379,302	-	37,106,626	43,707
- Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Current Expenditures	19,670,297	17,026,128	30,909,479	41,652,356	9,664,945	1,301,386,729	22,109,657
Total Capital Outlay	4,549,105	7,078,117	5,221,808	4,898,245	2,360,133	136,750,072	4,937,070
Total Debt Service	1,054,523	283,069	1,839,293	1,929,826	-	115,697,920	2,043,707
Total Expenditures	\$25,273,925	\$24,387,314	\$37,970,580	\$48,480,427	\$12,025,078	\$1,553,834,721	\$29,090,434
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	31,686,395	-
Other Uses	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	1,833,889	-
- Enterprise Funds	-	-	-	-	-	32,464,610	74,880
- Governmental Funds	713,128	-	90,250	1,249,266	-	-	-
Total Expenditures and Other Uses	\$25,987,053	\$24,387,314	\$38,060,830	\$49,729,693	\$12,025,078	\$1,619,819,615	\$29,165,314
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$1,749,014	\$2,418,221	\$3,476,270	\$18,714,340	\$1,129,903	\$118,901,366	\$3,920,759
Special Revenue Funds Unreserved Fund Balance	820,118	4,507,626	5,123,540	7,137,807	2,142,337	158,640,843	512,443
Total	\$2,569,132	\$6,925,847	\$8,599,810	\$25,852,147	\$3,272,240	\$277,542,209	\$4,433,202
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	13.1%	40.7%	27.8%	62.1%	33.9%	21.3%	20.1%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITSON
Population (2008 Population Estimates)	18,823	39,059	44,379	10,842	16,311	41,689	4,615
Net Taxable Tax Capacity	\$33,111,273	\$34,532,053	\$54,123,379	\$13,864,745	\$13,449,909	\$41,655,810	\$6,317,592
2007 Tax Levy (Payable 2008)	10,618,401	14,854,195	25,625,688	7,938,954	9,859,029	23,759,705	2,486,172
REVENUES							
Taxes	\$10,192,434	\$13,802,898	\$24,283,629	\$7,400,296	\$8,988,547	\$22,057,034	\$2,394,111
Special Assessments	2,211,142	53,685	940,033	527,660	31,946	2,860,424	113,834
Licenses and Permits	131,825	347,250	85,982	11,130	93,480	387,674	4,225
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	74,070	656,062	547,467	720,805	204,976	1,875,007	-
Human Services	2,057,709	3,219,578	3,444,685	783,459	2,201,982	4,213,146	414,719
Disaster	5,734	21,596	-	18,640	371,312	-	80,398
All Other	117,579	391,568	1,925,735	80,321	203,507	588,402	49,238
Total Federal Grants	2,255,092	4,288,804	5,917,887	1,603,225	2,981,777	6,676,555	544,355
State Grants							
County Program Aid	295,466	1,384,720	1,241,775	508,372	667,732	1,649,511	349,510
Market Value Credits	682,686	1,262,764	1,846,454	597,447	1,052,206	1,782,866	171,685
Disparity Reduction Aid	-	39,910	161,198	54,804	4,286	20,751	4,422
Streets and Highways	2,491,388	3,114,173	9,031,714	2,002,691	2,990,533	7,730,231	3,380,716
Human Services	1,944,297	4,240,877	5,151,163	866,760	1,174,038	4,296,806	267,409
PERA Aid	41,224	37,531	82,818	22,861	21,551	73,608	13,262
Police Aid	100,212	128,710	433,232	48,096	74,865	216,774	33,190
All Other	1,262,386	1,374,113	10,465,723	439,421	562,071	1,772,976	582,217
Total State Grants	6,817,659	11,582,798	28,414,077	4,540,452	6,547,282	17,543,523	4,802,411
Local Unit Grants	235,890	164,315	1,461,877	35,637	-	189,356	141,000
Total Intergovernmental Revenues	\$9,308,641	\$16,035,917	\$35,793,841	\$6,179,314	\$9,529,059	\$24,409,434	\$5,487,766
Charges for Services	2,372,816	1,833,989	3,890,556	859,309	1,851,452	11,938,346	1,689,948
Fines and Forfeits	47,439	66,991	44,921	43,308	52,730	17,365	6,088
Interest Earnings	758,423	456,703	2,423,205	812,065	404,979	1,505,982	438,692
All Other Revenues	2,514,741	1,522,906	12,612,157	1,499,351	1,532,876	4,154,990	776,073
Total Revenues	\$27,537,461	\$34,120,339	\$80,074,324	\$17,332,433	\$22,485,069	\$67,331,249	\$10,910,737
Other Financing Sources							
Borrowing							
Bonds Issued	-	2,155,000	5,980,636	2,290,000	4,958,359	-	-
Other Long-Term Debt	1,249,587	-	544,841	-	120,277	662,223	-
Short-Term Debt	-	-	-	-	-	9,650,000	-
Total Borrowing	1,249,587	2,155,000	6,525,477	2,290,000	5,078,636	10,312,223	-
Other Sources	-	-	6,000,000	-	21,836	3,580	1,829
Transfers From - Enterprise Funds	-	-	250,000	-	576,314	-	-
- Governmental Funds	247,163	666,842	4,112,298	2,246,282	-	2,782,845	76,724
Total Revenues and Other Sources	\$29,034,211	\$36,942,181	\$96,962,099	\$21,868,715	\$28,161,855	\$80,429,897	\$10,989,290

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIHOHI	KITTSON
EXPENDITURES							
General Government	\$3,830,095	\$6,105,174	\$9,378,392	\$2,868,662	\$3,760,108	\$8,605,237	\$2,082,069
- Current Expenditures		147,274	581,052	129,476	14,909	109,460	109,038
- Capital Outlay	64,369	6,252,448	9,959,444	2,998,138	3,775,017	8,714,697	2,191,107
Total General Government	3,894,664	5,424,876	5,216,823	694,941	1,299,831	6,749,297	609,067
Public Safety	1,791,982	2,255,261	4,202,811	836,320	2,078,739	6,228,517	184,844
- Sheriff		827,191	403,707	83,374	75,156	455,042	133,025
- Corrections	286,399	212,137	3,249,416	43,785	7,543,652	297,264	40,016
- All Other	69,223	330,325	13,072,757	1,658,420	10,997,378	13,730,120	966,952
- Capital Outlay	4,402,865	6,794,529	1,173,776	203,069	701,829	444,403	444,403
Total Public Safety	313,841	1,388,511	7,867,654	2,029,211	2,302,410	3,725,485	1,645,189
Streets and Highways	3,548,871	2,899,887	14,109,119	3,864,173	1,478,665	8,294,721	3,194,409
- Administration		216,635	4,599,855	313,386	801,536	565,095	565,095
- Maintenance	3,317,558	869,770	27,750,404	6,344,192	4,283,491	13,523,571	5,849,096
- Construction		5,372,356	1,948,222	-	77,051	1,879,068	91,277
- Other Capital Outlay	869,770	-	38,008	-	77,051	1,879,068	91,277
- Current Expenditures	2,454,268	-	1,986,230	-	77,051	1,879,068	91,277
- Capital Outlay	2,687,821	-	1,986,230	-	77,051	1,879,068	91,277
Total Sanitation	2,687,821	-	1,986,230	-	77,051	1,879,068	91,277
Human Services	1,362,235	2,557,334	4,092,041	943,685	2,280,524	3,483,453	410,556
- Income Maintenance	6,470,823	8,836,486	12,495,662	3,192,427	3,554,710	10,532,465	769,318
- Social Services	260,775	16,730	-	-	-	541,473	21,702
- All Other	-	16,730	-	-	-	-	21,692
- Capital Outlay	-	16,730	-	-	-	-	21,692
Total Human Services	8,093,833	11,410,550	16,587,703	4,136,112	5,835,234	14,557,391	1,223,268
- Current Expenditures	6,800	1,308,310	1,748,197	173,608	2,591,648	2,795,885	36,568
- Capital Outlay	6,800	1,308,310	1,748,197	173,608	2,591,648	2,795,885	36,568
Culture and Recreation	191,924	392,680	-	375,172	170,772	509,378	54,627
Libraries							
- Current Expenditures							
- Capital Outlay							
Parks and Recreation	429,559	215,252	1,082,428	206,931	-	655,561	173,885
- Current Expenditures							
- Capital Outlay							
Conservation of Natural Resources	621,483	645,012	1,082,428	683,790	170,772	1,164,939	228,512
- Current Expenditures	1,725,949	388,042	3,096,357	953,492	67,554	1,160,021	364,079
- Capital Outlay	89,680	388,042	-	-	-	-	-
Total Conservation of Natural Resources	1,815,629	388,042	3,096,357	953,492	67,554	1,160,021	364,079
Housing and Economic Development	30,000	63,013	5,865,177	98,548	-	24,449	91,700
- Current Expenditures							
- Capital Outlay							
All Other	30,000	63,013	5,865,177	98,548	-	24,449	91,700
- Current Expenditures							
- Capital Outlay							
Total All Other	30,000	63,013	5,865,177	98,548	-	24,449	91,700
Debt Service	320,000	715,000	618,073	585,000	330,000	8,755,000	-
- Principal Paid on Bonds	182,321	-	-	10,935	18,814	3,690,204	-
- Other Long-Term Debt	345,788	389,886	692,907	573,619	433,457	2,435,997	7,961
- Interest and Fiscal Charges							
Total Current Expenditures	24,958,782	29,581,375	52,848,070	12,659,440	18,452,818	48,047,160	7,112,309
Total Capital Outlay	4,644,353	4,132,466	28,442,627	4,386,860	9,370,216	9,502,981	3,930,250
Total Debt Service	848,109	1,104,886	1,310,980	1,169,554	782,271	14,881,201	7,961
Total Expenditures	\$30,451,244	\$34,818,727	\$82,601,677	\$18,215,854	\$28,605,505	\$72,431,342	\$11,050,520
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	6,830,000	-
Other Uses	-	-	-	-	-	-	-
Transfers To	247,163	666,842	4,112,298	2,246,282	576,314	2,782,845	76,724
- Governmental Funds							
Total Expenditures and Other Uses	\$30,698,407	\$35,485,569	\$86,713,975	\$20,462,136	\$29,181,619	\$82,044,187	\$11,127,244
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$7,593,405	\$3,655,617	\$11,637,036	\$8,217,511	\$1,013,431	\$9,471,563	\$4,944,788
Special Revenue Funds Unreserved Fund Balance	5,664,789	5,439,472	17,368,075	4,046,464	3,679,997	19,756,160	1,283,503
Total	\$13,258,194	\$9,095,089	\$29,005,111	\$12,263,975	\$4,693,428	\$29,227,723	\$6,228,291
<i>AS A PERCENT OF TOTAL CURRENT EXPENDITURES</i>	53.1%	30.7%	54.9%	96.9%	25.4%	60.8%	87.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	<i>KOOCHICHI</i>	<i>LAC QUIPARLE</i>	<i>LAKE</i>	<i>LAKE OF THE WOODS</i>	<i>LE SUEUR</i>	<i>LINCOLN</i>	<i>LYON</i>
Population (2008 Population Estimates)	13,302	7,321	10,970	3,999	28,022	5,882	24,865
Net Taxable Tax Capacity	\$9,489,786	\$8,195,020	\$15,708,658	\$4,050,803	\$30,468,164	\$5,767,893	\$22,455,267
2007 Tax Levy (Payable 2008)	3,470,024	3,380,076	7,176,467	2,160,870	11,671,560	3,871,437	11,041,008
REVENUES							
Taxes	\$3,098,956	\$3,276,340	\$8,428,029	\$2,520,054	\$10,886,613	\$3,884,984	\$10,321,794
Special Assessments	508,990	316,371	-	530,518	198,365	322,909	778,368
Licenses and Permits	12,060	8,611	32,037	50,340	298,650	23,395	28,453
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	789,226	104,275	409,505	11,494	-	798,340	1,088,462
Human Services	553,420	459,884	744,435	476,096	1,549,369	-	23,205
Disaster	-	31,808	-	17,977	53,814	7,429	-
All Other	224,583	490,537	2,001,306	119,552	-	293,273	24,170
Total Federal Grants	1,567,229	1,086,504	3,155,246	625,119	1,603,183	1,099,042	1,135,837
State Grants							
County Program Aid	786,203	573,035	272,311	447,853	833,408	519,954	1,025,350
Market Value Credits	513,959	394,910	415,960	173,593	951,924	357,495	837,044
Disparity Reduction Aid	151,675	54,742	155,178	10,204	79,330	37,679	26,867
Streets and Highways	5,000,020	3,635,202	5,054,649	2,998,386	3,228,872	1,757,040	5,141,500
Human Services	2,179,114	642,565	3,064,081	352,927	2,599,785	-	-
PERA Aid	28,068	12,573	24,475	12,302	28,707	9,428	41,797
Police Aid	60,968	39,223	113,052	33,871	122,912	20,282	75,081
All Other	1,849,562	689,532	1,846,015	2,008,514	831,688	298,766	383,285
Total State Grants	10,569,569	6,041,782	10,945,721	6,037,650	8,676,626	3,000,644	7,530,924
Local Unit Grants	189,448	65,053	124,985	24,545	-	137,451	149,752
Total Intergovernmental Revenues	\$12,326,246	\$7,193,339	\$14,225,952	\$6,687,314	\$10,279,809	\$4,237,137	\$8,816,513
Charges for Services	1,369,659	443,328	1,453,338	276,395	2,374,744	350,948	899,096
Fines and Forfeits	31,381	13,424	10,437	32,398	43,086	6,112	-
Interest Earnings	621,609	404,265	349,694	158,043	548,661	217,947	581,239
All Other Revenues	4,189,838	248,328	1,075,886	349,086	816,524	240,855	1,201,399
Total Revenues	\$22,158,739	\$11,904,006	\$25,575,373	\$10,604,148	\$25,446,452	\$9,284,287	\$22,626,862
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	4,143,158	750,000	-
Other Long-Term Debt	161,363	52,412	42,050	-	-	204,730	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	161,363	52,412	42,050	-	4,143,158	954,730	-
Other Sources	8,776	35,132	-	-	-	82,001	150,562
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	1,400,439	18,786	58,875	747	41,748	-	-
Total Revenues and Other Sources	\$23,729,317	\$12,010,336	\$25,676,298	\$10,604,895	\$29,631,358	\$10,321,018	\$22,777,424

**Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008**

	KOOSKUCHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LION
EXPENDITURES							
General Government	\$3,626,468	\$1,423,285	\$3,836,501	\$1,875,431	\$4,270,035	\$1,590,513	\$3,971,561
- Current Expenditures	166,775	235,785	-	30,507	19,483	141,377	3,121,613
- Capital Outlay	3,793,243	1,659,070	3,836,501	1,905,938	4,289,518	1,731,890	7,093,174
Total General Government	1,737,360	765,641	1,881,101	466,140	2,688,491	956,884	3,109,609
Public Safety	288,176	114,001	1,186,285	317,932	277,147	40,568	292,149
- Sheriff	259,090	3,000	607,720	244,706	300,712	55,599	151,352
- Corrections	98,470	46,919	-	12,642	276,484	-	-
- All Other	2,383,096	929,561	3,675,106	1,041,420	3,542,834	1,053,051	3,553,110
- Capital Outlay	359,045	158,918	169,009	415,933	347,649	396,342	396,342
Total Public Safety	2,057,969	2,483,949	1,740,361	1,239,031	2,756,937	1,350,686	1,933,365
Streets and Highways	4,425,823	2,304,767	5,790,172	1,374,884	9,354,037	1,171,505	2,631,932
- Administration	249,819	309,284	913,946	731,880	124,729	870,238	953,675
- Maintenance	7,092,656	5,256,918	8,863,748	3,514,724	12,651,656	3,740,078	5,915,314
- Construction	1,286,460	114,487	305,805	592,611	168,743	171,132	575,151
- Other Capital Outlay	30,895	-	-	-	-	-	-
- Current Expenditures	1,317,355	114,487	305,805	592,611	168,743	171,132	575,151
- Capital Outlay	1,221,440	589,289	829,848	442,138	1,802,646	-	2,491,956
Total Sanitation	3,167,414	1,294,488	2,514,604	1,171,047	4,978,490	-	-
Human Services	4,388,854	1,883,777	3,344,452	1,615,581	7,221,655	962,439	2,491,956
- Income Maintenance	1,070,521	67,539	2,709,087	79,185	1,946,670	37,253	225,963
- Social Services	15,720	-	-	-	6,609	-	-
- All Other	1,086,241	67,539	2,709,087	79,185	1,953,279	37,253	225,963
- Capital Outlay	67,741	75,697	79,768	33,390	584,164	35,740	255,654
Total Human Services	221,137	176,548	637,126	402,916	82,116	171,602	251,595
Culture and Recreation	288,878	252,245	716,894	436,306	666,556	254,062	507,249
Libraries	1,913,768	944,452	849,739	213,335	485,474	1,009,726	552,613
- Current Expenditures	1,913,768	944,452	849,739	213,335	485,474	1,009,726	552,613
- Capital Outlay	367,099	129,728	468,430	237,603	12,677	381,057	58,155
Total Culture and Recreation	367,099	129,728	468,430	237,603	12,677	381,057	58,155
Conservation of Natural Resources	304,514	7,000	28,000	237,603	12,677	-	-
- Current Expenditures	304,514	7,000	28,000	237,603	12,677	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	304,514	7,000	28,000	237,603	12,677	-	-
Debt Service	-	-	1,080,000	-	795,000	110,000	2,825,091
- Principal Paid on Bonds	-	-	366,948	-	-	174,957	-
- Other Long-Term Debt	33,242	1,680	344,510	387	504,194	102,999	316,627
- Interest and Fiscal Charges	17,948,202	8,348,022	18,093,644	7,486,870	21,210,754	7,110,848	14,265,465
Total Current Expenditures	4,987,502	2,896,755	6,719,499	2,149,833	9,781,618	2,437,182	6,707,220
Total Capital Outlay	267,242	7,680	1,791,458	387	1,299,194	387,956	3,141,718
Total Debt Service	\$23,202,946	\$11,252,457	\$26,604,601	\$9,637,090	\$32,291,566	\$9,935,986	\$24,114,403
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	1,400,439	18,786	58,875	747	41,748	-	-
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$24,603,385	\$11,271,243	\$26,663,476	\$9,637,837	\$32,333,314	\$9,935,986	\$24,114,403
Unreserved Fund Balance	\$6,547,967	\$3,312,661	\$5,253,889	\$2,813,360	\$6,230,883	\$3,099,634	\$7,117,819
General Fund Unreserved Fund Balance	4,321,914	6,091,707	3,124,820	3,206,503	3,909,507	2,314,324	4,950,049
Special Revenue Funds Unreserved Fund Balance	\$10,869,881	\$9,404,368	\$8,378,709	\$6,019,863	\$10,140,390	\$5,413,958	\$12,067,868
Total	60.6%	112.7%	46.3%	80.4%	47.8%	76.1%	84.6%
AS A PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
Population (2008 Population Estimates)	5,085	9,648	20,637	37,289	23,141	26,397	32,831
Net Taxable Tax Capacity	\$3,492,072	\$8,383,687	\$22,272,788	\$30,838,482	\$23,444,191	\$22,411,207	\$29,424,547
2007 Tax Levy (Payable 2008)	3,648,593	4,251,915	9,755,710	17,374,105	10,322,372	14,171,171	14,922,286
REVENUES							
Taxes	\$3,039,950	\$3,808,660	\$9,341,774	\$15,994,025	\$9,565,759	\$13,117,325	\$13,369,670
Special Assessments	162,240	391,216	1,384,876	89,108	97,355	120,905	71
Licenses and Permits	8,921	1,460	40,126	89,512	18,068	249,852	374,745
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	215,311	229,994	283,202	1,780,490	721,205	722,205	1,308,886
Human Services	763,906	1,158,416	-	1,954,733	1,217,319	1,796,967	2,436,280
Disaster	8,500	52,088	4,903	-	32,100	16,937	397,341
All Other	85,933	162,203	69,318	361,010	260,073	268,450	-
Total Federal Grants	1,073,650	1,602,701	357,423	4,096,233	2,230,697	2,804,559	4,142,507
State Grants							
County Program Aid	643,305	1,062,383	888,217	1,424,499	836,651	1,044,692	1,218,835
Market Value Credits	269,233	483,098	922,555	1,528,082	892,318	1,148,956	1,768,279
Disparity Reduction Aid	66,508	4,492	35,766	60,762	13,859	24,716	29,105
Streets and Highways	1,039,059	5,409,679	2,865,813	5,031,882	3,347,147	4,560,795	5,994,730
Human Services	704,630	591,719	-	2,614,362	1,606,095	2,202,440	2,715,452
PERA Aid	10,235	18,740	17,216	36,151	24,144	30,786	48,267
Police Aid	61,485	73,225	67,742	156,865	96,870	140,769	123,629
All Other	907,272	604,051	881,126	795,702	657,175	1,586,379	735,394
Total State Grants	3,701,727	8,247,387	5,678,435	11,648,305	7,474,259	10,739,533	12,633,691
Local Unit Grants	237,164	-	-	1,591,306	128,902	-	243,853
Total Intergovernmental Revenues	\$5,012,541	\$9,850,088	\$6,035,858	\$17,335,844	\$9,833,858	\$13,544,092	\$17,020,051
Charges for Services	495,095	1,974,097	807,943	4,526,472	3,370,673	2,077,315	5,236,856
Fines and Forfeits	16,797	12,842	28,237	28,504	33,942	95,745	97,165
Interest Earnings	118,677	285,156	452,087	792,150	577,842	462,857	834,972
All Other Revenues	287,460	602,749	2,180,635	854,122	2,379,738	780,867	1,062,146
Total Revenues	\$9,141,681	\$16,926,268	\$20,271,536	\$39,709,737	\$25,877,235	\$30,448,958	\$37,995,676
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	-	3,000,300	7,985,000	-
Other Long-Term Debt	-	-	96,643	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	96,643	-	3,000,300	7,985,000	-
Other Sources	-	166,739	115,356	233,578	-	47,375	-
Transfers From - Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	112,237	34,935	49,000	1,463,510	972,015	118,720	-
Total Revenues and Other Sources	\$9,253,918	\$17,127,942	\$20,532,535	\$41,406,825	\$29,849,550	\$38,600,553	\$37,995,676

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
EXPENDITURES						
General Government	\$2,003,208	\$4,888,606	\$5,978,439	\$4,627,597	\$4,930,886	\$5,984,500
- Current Expenditures	-	17,347	1,310,038	78,491	1,736,817	-
- Capital Outlay	2,003,208	4,905,953	7,288,477	4,706,088	6,667,703	5,984,500
Total General Government	2,003,208	4,905,953	7,288,477	4,706,088	6,667,703	5,984,500
Public Safety	2,105,250	3,519,048	3,386,121	3,813,731	2,206,705	2,841,697
- Sheriff	-	-	-	-	-	2,705,371
- Corrections	101,388	64,859	2,158,592	-	4,007,961	-
- All Other	49,978	208,424	315,618	283,782	184,632	351,432
- Capital Outlay	-	-	-	-	4,157	-
Total Public Safety	2,256,616	3,727,472	5,860,331	4,097,513	6,403,455	5,898,500
Streets and Highways	249,189	772,178	704,404	413,892	589,471	409,695
- Administration	918,038	1,626,727	2,069,929	1,587,139	3,811,088	2,350,623
- Maintenance	210,101	1,671,211	6,956,022	5,383,026	1,032,165	6,778,222
- Construction	214,233	1,634,406	864,983	1,304,336	570,373	1,025,059
- Other Capital Outlay	1,591,561	5,333,995	10,595,338	8,688,393	6,003,097	10,563,599
Total Streets and Highways	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Sanitation	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Total Sanitation	235,786	253,092	1,753,630	220,011	132,343	3,191,421
Human Services	935,378	-	2,025,323	1,621,872	2,129,091	2,883,958
- Income Maintenance	1,552,522	-	6,437,412	4,029,242	5,784,064	5,566,816
- Social Services	181,349	1,864,195	521,163	-	-	787,610
- All Other	-	-	-	-	-	-
- Capital Outlay	41,866	-	-	-	-	-
Total Human Services	2,669,249	1,864,195	8,983,898	5,651,114	7,913,155	9,238,384
Health	62,982	-	2,061,059	1,469,439	642,635	2,150,563
- Current Expenditures	1,260,000	-	-	-	-	-
- Capital Outlay	1,322,982	-	2,061,059	1,469,439	642,635	2,150,563
Total Health	1,322,982	-	2,061,059	1,469,439	642,635	2,150,563
Culture and Recreation	27,006	579,853	172,734	193,673	250,278	476,524
Libraries	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	94,334	170,222	423,590	275,913	68,911	81,026
Parks and Recreation	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-
- Capital Outlay	121,340	750,075	596,324	1,321,302	319,189	557,550
Total Culture and Recreation	213,862	686,977	946,394	384,017	234,049	440,224
Conservation of Natural Resources	675	84,454	2,298	272,250	20,380	157,969
- Current Expenditures	213,862	686,977	946,394	384,017	234,049	440,224
- Capital Outlay	675	84,454	2,298	272,250	20,380	157,969
Total Conservation of Natural Resources	213,862	686,977	946,394	384,017	234,049	440,224
Housing and Economic Development	228,039	533,252	1,582,292	193,475	-	-
- Current Expenditures	228,039	533,252	1,582,292	193,475	-	-
- Capital Outlay	-	-	-	-	-	-
Total All Other	228,039	533,252	1,582,292	193,475	-	-
Debt Service	91,353	490,000	254,617	762,171	340,000	920,000
- Principal Paid on Bonds	-	26,022	-	-	-	-
- Other Long-Term Debt	64,279	148,641	38,803	315,076	374,126	352,142
- Interest and Fiscal Charges	8,958,984	14,762,056	28,956,706	19,192,558	24,992,494	30,379,429
Total Current Expenditures	1,684,334	3,322,964	10,713,335	8,280,630	3,343,512	7,803,281
Total Capital Outlay	155,632	664,663	293,420	1,077,247	714,126	1,272,142
Total Debt Service	\$10,798,950	\$18,749,683	\$39,963,461	\$28,550,435	\$29,050,132	\$39,454,852
Total Expenditures						
Other Financing Uses	-	-	-	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Transfers To	112,237	49,000	1,463,510	972,015	118,720	-
- Enterprise Funds	-	-	-	-	-	-
- Governmental Funds	112,237	49,000	1,463,510	972,015	118,720	-
Total Expenditures and Other Uses	\$10,911,187	\$18,798,683	\$41,426,971	\$29,522,450	\$29,168,852	\$39,454,852
Unreserved Fund Balance						
General Fund Unreserved Fund Balance	\$1,034,252	\$5,454,516	\$11,137,791	\$5,518,924	\$7,815,143	\$6,488,131
Special Revenue Funds Unreserved Fund Balance	2,042,898	7,149,072	9,328,103	7,748,207	8,178,003	8,257,699
Total	\$3,077,150	\$12,603,588	\$20,465,894	\$13,267,131	\$15,993,146	\$14,745,830
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.3%	85.4%	70.7%	69.1%	64.0%	48.5%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
Population (2008 Population Estimates)	38,080	8,526	32,024	20,386	6,789	141,326	56,875
Net Taxable Tax Capacity	\$29,284,826	\$12,164,081	\$27,023,519	\$17,324,118	\$5,781,396	\$135,524,221	\$72,769,893
2007 Tax Levy (Payable 2008)	12,444,532	4,945,704	13,504,033	9,073,210	3,445,956	71,902,191	26,236,875
REVENUES							
Taxes	\$11,529,430	\$4,968,770	\$12,594,363	\$8,433,547	\$3,130,452	\$68,076,737	\$24,317,480
Special Assessments	428,619	531,749	939,844	99,800	235,153	-	151,078
Licenses and Permits	101,283	31,409	108,798	131,210	5,682	1,762,763	324,359
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	1,056,970	1,313,877	110,935	-	1,239,137	885,762	735,173
Human Services	3,018,179	-	2,120,158	1,826,169	687,335	13,320,531	4,595,407
Disaster	176,229	-	-	-	-	841,153	-
All Other	616,457	76,269	279,521	339,266	16,004	1,731,702	775,382
Total Federal Grants	4,867,835	1,390,146	2,510,614	2,165,435	1,942,476	16,779,148	6,105,962
State Grants							
County Program Aid	2,155,033	457,429	1,323,552	963,426	735,202	5,085,646	1,627,806
Market Value Credits	1,475,789	472,793	1,094,739	764,895	344,526	4,117,933	2,300,203
Disparity Reduction Aid	174,077	25,704	11,670	72,565	15,682	22,226	13,066
Streets and Highways	4,815,537	3,715,748	2,556,860	4,188,530	5,338,838	5,686,006	10,383,496
Human Services	3,068,003	-	1,995,824	1,295,707	652,288	13,926,897	5,634,201
PERA Aid	40,232	11,609	34,276	28,842	13,183	177,727	64,946
Police Aid	132,661	51,935	75,081	71,076	27,787	390,645	222,419
All Other	975,974	281,029	641,853	1,108,612	1,000,849	4,443,537	1,523,990
Total State Grants	12,837,306	5,016,247	7,733,855	8,493,653	8,128,355	33,850,617	21,770,127
Local Unit Grants	1,546,270	1,507,776	40,971	806,815	24,790	2,534,662	391,639
Total Intergovernmental Revenues	\$19,251,411	\$7,914,169	\$10,285,440	\$11,465,903	\$10,095,621	\$53,164,427	\$28,267,728
Charges for Services	2,895,797	484,313	1,802,710	2,377,568	702,490	17,374,489	3,709,696
Fines and Forfeits	74,364	802	62,547	9,746	-	18,114	99,954
Interest Earnings	1,447,496	340,220	875,370	594,544	94,643	4,446,505	1,416,493
All Other Revenues	833,062	507,267	615,088	2,127,718	294,613	1,640,492	1,679,801
Total Revenues	\$36,561,462	\$14,778,699	\$27,284,160	\$25,240,036	\$14,558,654	\$146,483,527	\$59,966,589
Other Financing Sources							
Borrowing							
Bonds Issued	10,000,000	-	7,885,133	-	-	8,290,000	-
Other Long-Term Debt	10,500	-	-	7,833	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	10,010,500	-	7,885,133	7,833	-	8,290,000	-
Other Sources	105,393	31,173	192,555	32,437	82,973	311,963	825,724
Transfers From - Enterprise Funds	-	-	-	-	-	98,882	-
- Governmental Funds	251,154	287,714	183,831	269,326	-	1,481,353	1,135,408
Total Revenues and Other Sources	\$46,928,509	\$15,097,586	\$35,545,679	\$25,549,632	\$14,641,627	\$156,665,725	\$61,927,721

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTERTAIL
EXPENDITURES						
General Government	\$4,989,338	\$5,803,582	\$3,727,587	\$1,738,406	\$12,707,715	\$9,341,708
- Current Expenditures	909,283	164,502	33,116	-	-	413,107
- Capital Outlay	5,898,621	5,968,084	3,760,703	1,738,406	12,707,715	9,754,815
Total General Government	4,418,639	1,481,185	1,444,708	782,616	10,340,412	4,550,137
Public Safety	900,364	2,187,964	2,281,353	371,009	22,431,231	3,961,740
- Sheriff	28,892	188,232	126,000	124,564	1,422,982	585,168
- Corrections	325,019	132,836	131,501	-	-	2,000,598
- All Other	4,569,253	153,035	1,023,852	-	-	11,097,643
- Capital Outlay	10,213,275	4,010,416	3,983,562	1,278,189	34,194,625	11,097,643
Total Public Safety	1,652,059	4,010,416	3,983,562	1,278,189	34,194,625	11,097,643
Streets and Highways	499,127	276,952	287,807	556,026	1,737,221	468,491
- Administration	2,779,404	1,222,516	1,241,494	1,737,206	4,376,385	4,370,055
- Maintenance	5,305,704	6,787,318	3,111,092	5,951,599	13,569,805	10,058,510
- Construction	839,769	372,849	1,113,356	597,141	4,767,565	1,119,153
- Other Capital Outlay	9,424,004	8,659,635	5,764,637	8,841,972	24,450,976	16,016,209
Total Streets and Highways	593,420	562,276	321,632	319,674	-	-
Sanitation	53,300	-	-	-	-	-
- Current Expenditures	646,720	562,276	321,632	319,674	-	-
- Capital Outlay	2,729,839	2,452,156	1,768,482	682,098	9,047,344	4,591,627
Total Sanitation	6,403,203	5,286,922	3,763,223	1,534,019	50,094,760	13,249,637
Human Services	-	-	-	263,285	422,773	232,621
- Income Maintenance	1,120,519	-	-	-	-	4,504,206
- Social Services	-	-	-	-	-	22,578,091
- All Other	-	-	-	-	-	2,263,991
- Capital Outlay	1,120,519	-	-	-	-	31,096
Total Human Services	1,120,519	7,739,078	5,531,705	2,479,402	59,564,877	22,578,091
Health	1,578,743	1,387,141	1,447,574	240,146	10,769,575	2,263,991
- Current Expenditures	1,578,743	1,387,141	1,447,574	240,146	10,769,575	2,263,991
- Capital Outlay	-	-	-	-	-	31,096
Total Health	1,578,743	1,387,141	1,447,574	240,146	10,769,575	2,295,087
Culture and Recreation	219,018	111,643	515,158	79,955	995,328	447,236
Libraries	137,042	130,223	130,261	56,043	348,128	415,750
- Current Expenditures	657,357	241,866	645,419	488,675	2,051,403	7,998
- Capital Outlay	356,060	725,715	290,228	466,478	707,288	870,984
Total Culture and Recreation	596,717	740,915	290,228	466,478	707,288	971,840
Conservation of Natural Resources	596,717	740,915	290,228	466,478	707,288	971,840
- Current Expenditures	31,800	130,519	365,296	-	82,500	21,800
- Capital Outlay	31,800	130,519	365,296	-	82,500	21,800
Total Conservation of Natural Resources	31,800	130,519	365,296	-	82,500	21,800
Housing and Economic Development	-	-	823,784	-	296,342	-
- Current Expenditures	-	-	823,784	-	296,342	-
- Capital Outlay	-	-	-	-	-	-
Total All Other	-	-	823,784	-	296,342	-
Debt Service	-	1,160,000	240,000	-	808,394	645,000
- Principal Paid on Bonds	11,400	96,548	241,306	-	3,948	3,948
- Other Long-Term Debt	7,952	525,272	747,960	-	1,227,690	1,279,961
- Interest and Fiscal Charges	26,201,673	21,672,377	18,545,475	8,951,525	125,779,984	45,471,801
Total Current Expenditures	11,677,309	7,477,704	4,403,151	7,037,415	20,388,773	18,134,668
Total Capital Outlay	19,352	1,781,820	1,229,266	-	2,036,084	1,928,909
Total Debt Service	\$37,898,334	\$30,931,901	\$24,177,892	\$15,988,940	\$148,204,841	\$65,535,576
Total Expenditures						
Other Financing Uses						
Debt Redemption - Refunded Bonds	-	-	6,230,000	-	-	-
Other Uses	-	-	-	82,973	-	-
Transfers To	251,154	183,831	269,326	-	1,834,934	1,135,408
- Enterprise Funds	-	-	-	-	1,481,353	-
- Governmental Funds	-	-	-	-	-	-
Total Expenditures and Other Uses	\$38,149,488	\$31,115,732	\$30,677,218	\$16,071,913	\$151,521,128	\$66,670,786
Unreserved Fund Balance						
General Fund Unreserved Fund Balance	\$22,084,661	\$10,447,946	\$5,750,815	\$3,584,616	\$26,575,152	\$12,005,058
Special Revenue Funds Unreserved Fund Balance	9,969,338	5,405,760	7,175,530	770,570	24,129,726	10,160,830
Total	\$32,053,999	\$15,853,706	\$12,926,345	\$4,355,186	\$50,704,878	\$22,165,888
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	122.3%	73.2%	69.7%	48.7%	40.3%	48.7%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
Population (2008 Population Estimates)	13,694	28,328	9,364	30,854	11,073	517,398	4,111
Net Taxable Tax Capacity	\$7,107,880	\$29,820,874	\$8,223,563	\$23,980,283	\$13,394,055	\$566,515,773	\$2,620,215
2007 Tax Levy (Payable 2008)	5,820,393	13,993,705	3,553,968	17,546,134	5,983,958	209,992,207	1,671,573
REVENUES							
Taxes	\$5,305,715	\$12,871,977	\$3,800,625	\$16,176,569	\$5,492,536	\$249,861,620	\$1,511,003
Special Assessments	188,962	-	205,545	2,887,598	392,670	-	91,034
Licenses and Permits	6,823	70,350	12,515	52,752	40,834	1,639,971	1,340
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	157,822	561,559	231,295	2,653,710	-	4,003,283	-
Human Services	1,256,949	2,281,696	573,228	5,987,141	815,304	65,361,214	314,207
Disaster	2,409	54,682	-	143,785	-	436,326	28,474
All Other	379,699	322,411	87,437	485,977	173,117	18,845,122	59,364
Total Federal Grants	1,796,879	3,220,348	891,960	9,270,613	988,421	88,645,945	402,045
State Grants							
County Program Aid	778,729	1,037,202	1,071,012	1,509,677	434,927	12,279,255	584,438
Market Value Credits	615,551	1,357,416	389,802	1,345,754	547,647	9,338,833	189,068
Disparity Reduction Aid	95,866	443	71,643	76,643	22,512	262,056	86,617
Streets and Highways	2,936,218	5,955,803	2,285,932	8,964,771	3,284,143	13,473,994	2,037,908
Human Services	1,054,108	1,794,184	666,473	5,269,165	502,183	54,913,559	194,919
PERA Aid	16,384	36,545	14,804	43,810	17,671	762,845	8,965
Police Aid	44,523	180,645	71,794	144,516	47,419	1,336,135	36,240
All Other	480,584	1,259,400	474,586	1,431,819	417,149	33,266,365	337,951
Total State Grants	6,021,963	11,621,638	5,046,050	18,786,155	5,273,651	125,633,042	3,476,106
Local Unit Grants	-	-	39,453	302,850	648,035	11,342,033	27,161
Total Intergovernmental Revenues	\$7,818,842	\$14,841,986	\$5,977,463	\$28,359,618	\$6,910,107	\$225,621,020	\$3,905,312
Charges for Services	1,813,413	2,206,982	1,322,056	2,391,944	1,015,216	68,393,453	539,829
Fines and Forfeits	24,699	87,761	12,493	48,343	27,574	733,550	2,331
Interest Earnings	122,997	455,341	480,449	937,960	283,510	16,012,013	322,907
All Other Revenues	966,829	2,825,452	597,114	4,147,723	279,678	18,246,885	629,872
Total Revenues	\$16,248,280	\$33,359,849	\$12,408,260	\$55,002,507	\$14,442,125	\$580,508,512	\$7,003,628
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	-	4,595,000	-	6,222,772	-
Other Long-Term Debt	-	-	6,329	120,579	56,681	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	-	6,329	4,715,579	56,681	6,222,772	-
Other Sources	17,283	73,002	4,050	62,929	31,113	3,531,806	9,000
Transfers From - Enterprise Funds	-	-	-	-	-	150	-
- Governmental Funds	-	1,199,370	-	903,988	1,033,706	8,875,136	-
Total Revenues and Other Sources	\$16,265,563	\$34,632,221	\$12,418,639	\$60,685,003	\$15,563,625	\$599,138,376	\$7,012,628

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
EXPENDITURES							
General Government	\$2,237,914	\$4,671,219	\$2,922,911	\$6,649,868	\$2,656,940	\$93,940,971	\$893,647
- Current Expenditures				197,935	257,510	3,332,046	
- Capital Outlay	30,392	710,903	-	6,847,803	2,914,450	97,273,017	893,647
Total General Government	2,268,306	5,382,122	2,922,911	6,847,803	2,914,450	97,273,017	893,647
Public Safety	825,829	4,245,937	1,473,090	2,297,470	956,160	52,891,491	694,257
- Sheriff				3,892,126	454,635	61,655,780	235,611
- Corrections	2,178,297	3,741,369	415,996	831,969	158,631	2,013,914	119,831
- All Other	166,318	215,488	887,131	2,784,631	63,751	13,165,477	40,461
- Capital Outlay	64,004	-	-	9,806,196	1,633,177	129,726,662	1,090,160
Total Public Safety	3,234,448	8,202,794	2,776,217	8,006,196	1,633,177	129,726,662	1,090,160
Streets and Highways	256,885	663,669	222,302	433,940	315,390	3,443,575	331,979
- Administration	607,261	1,845,858	1,062,628	3,161,815	1,012,742	11,908,969	865,164
- Maintenance	2,137,453	9,067,127	1,482,669	11,955,950	2,210,473	13,041,097	1,212,615
- Construction	1,336,262	1,873,514	386,088	1,521,947	465,962	722,260	372,543
- Other Capital Outlay	4,337,861	13,450,168	3,153,687	17,073,652	4,004,567	29,115,901	2,782,301
Total Streets and Highways	98,468	355,096	171,029	852,571	382,812	21,216,560	94,749
Sanitation	98,468	355,096	171,029	852,571	382,812	21,216,560	94,749
- Administration	1,185,341	1,998,809	945,769	3,303,520	776,992	47,054,746	657,576
- Income Maintenance	3,445,734	5,425,721	1,658,622	13,300,414	2,038,547	131,996,800	557,446
- Social Services	48,406	-	-	-	-	137,542	18,486
- All Other	4,679,481	7,424,530	2,604,391	16,603,934	2,815,539	179,484,124	1,233,508
- Capital Outlay	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
Total Human Services	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
Health	56,270	981,712	63,773	2,017,665	968,943	29,674,278	62,388
- Current Expenditures				17,369	-	623,404	-
- Capital Outlay	56,270	981,712	63,773	2,035,034	968,943	30,297,682	62,388
Culture and Recreation	80,000	300,407	51,651	202,186	107,810	9,601,028	29,702
Libraries						450,805	-
- Current Expenditures						10,310,157	56,951
- Capital Outlay	127,690	121,820	141,393	265,957	151,632	3,847,960	-
Parks and Recreation						24,209,950	86,653
- Current Expenditures						71,516	372,853
- Capital Outlay	207,690	422,227	193,044	474,293	259,442	24,209,950	86,653
Total Culture and Recreation	456,090	981,039	613,304	922,712	393,820	30,297,682	372,853
Conservation of Natural Resources	456,090	981,039	613,304	922,712	393,820	30,297,682	372,853
- Current Expenditures							
- Capital Outlay	456,090	981,039	613,304	922,712	393,820	30,297,682	372,853
Housing and Economic Development	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
- Current Expenditures							
- Capital Outlay	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
Total Housing and Economic Development	22,972	2,348	63,065	36,559	619,454	26,146,647	46,967
All Other							
- Current Expenditures							
- Capital Outlay							
Total All Other							
Debt Service	190,000	-	-	3,030,000	320,000	24,429,453	-
- Principal Paid on Bonds	75,000	880,523	27,337	1,733	1,733	-	-
- Other Long-Term Debt	132,808	1,489,207	1,878	1,276,597	75,364	9,233,286	1,607
- Interest and Fiscal Charges	11,793,475	25,550,492	10,692,664	38,168,772	10,994,508	508,045,524	5,037,607
Total Current Expenditures	3,568,111	11,651,544	1,868,757	16,555,282	2,997,696	35,478,085	1,650,108
Total Capital Outlay	397,808	2,369,730	29,215	4,306,597	397,097	33,662,739	1,607
Total Debt Service	\$15,759,394	\$39,571,766	\$12,590,636	\$59,030,651	\$14,389,301	\$577,186,348	\$6,689,322
Total Expenditures							
Other Financing Uses							
Debt Redemption - Refunded Bonds						7,355,000	-
Other Uses				4,462			
Transfers To		1,199,370	245,117	662,917		4,806,607	
- Enterprise Funds				903,988		8,875,136	
- Governmental Funds					1,033,706		
Total Expenditures and Other Uses	\$15,759,394	\$40,771,136	\$12,835,753	\$60,602,018	\$15,423,007	\$598,223,091	\$6,689,322
Unreserved Fund Balance	\$3,435,262	(\$478,683)	\$5,515,999	\$11,339,886	\$2,865,151	\$164,799,167	\$3,469,631
General Fund Unreserved Fund Balance	2,690,184	238,833	2,520,419	13,115,570	2,522,095	63,904,781	1,900,772
Special Revenue Funds Unreserved Fund Balance	\$6,125,446	(\$239,850)	\$8,036,418	\$24,455,456	\$5,387,246	\$228,703,948	\$5,370,403
Total	51.9%	-0.9%	75.2%	64.1%	49.0%	45.0%	106.6%
AS A PERCENT OF TOTAL CURRENT EXPENDITURES							

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
Population (2008 Population Estimates)	15,680	16,308	62,898	9,459	16,010	195,797	128,500
Net Taxable Tax Capacity	\$17,124,946	\$21,124,438	\$61,124,048	\$10,525,300	\$8,935,336	\$158,762,576	\$162,140,233
2007 Tax Levy (Payable 2008)	9,223,594	10,814,711	16,443,364	3,648,612	5,741,593	94,914,678	48,810,425
REVENUES							
Taxes	\$8,475,438	\$10,309,665	\$16,185,954	\$3,287,596	\$5,184,155	\$102,853,734	\$55,929,146
Special Assessments	629,276	883,406	114,650	207,184	989,829	-	-
Licenses and Permits	31,546	131,876	353,016	32,769	8,755	159,704	1,275,456
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	2,560	631,530	105,918	353,689	2,763	3,317,276	2,133,116
Human Services	1,174,503	1,248,578	2,669,277	530,945	1,342,885	16,476,760	4,541,980
Disaster	17,508	9,235	-	-	539,734	2,216,111	68,888
All Other	178,793	833,640	2,361,676	93,735	188,889	8,563,241	1,100,919
Total Federal Grants	1,373,364	2,722,983	5,136,871	978,369	2,074,271	30,573,388	7,844,903
State Grants							
County Program Aid	554,526	421,683	2,315,048	731,106	813,550	9,649,847	2,340,860
Market Value Credits	750,679	834,115	1,173,899	425,000	715,305	7,333,132	1,653,698
Disparity Reduction Aid	45,022	56,414	15,648	6,905	2,172	5,334,529	10,261
Streets and Highways	5,648,386	4,116,752	3,639,024	3,382,674	4,226,130	19,200,777	7,549,946
Human Services	1,027,060	1,728,495	1,269,308	687,944	727,979	22,285,552	7,711,430
PERA Aid	27,660	28,401	50,501	15,088	16,974	418,772	109,096
Police Aid	72,964	60,734	150,672	70,000	525,601	247,258	247,258
All Other	602,879	674,055	4,121,404	342,548	1,327,033	4,194,929	6,162,990
Total State Grants	8,729,176	7,920,649	12,735,504	5,661,265	7,899,914	68,943,139	25,785,539
Local Unit Grants	1,500	-	96,848	46,150	-	5,000	3,288,743
Total Intergovernmental Revenues	\$10,104,040	\$10,643,632	\$17,969,223	\$6,685,784	\$9,974,185	\$99,521,527	\$36,919,185
Charges for Services	1,342,246	2,023,843	5,074,748	1,531,398	1,604,694	20,470,751	10,293,805
Fines and Forfeits	-	1,720	54,377	32,005	5,709	200,291	156,270
Interest Earnings	511,695	1,108,233	1,692,495	239,782	268,057	3,459,176	1,645,828
All Other Revenues	938,630	1,257,505	1,193,023	324,782	321,387	5,190,854	2,952,494
Total Revenues	\$22,032,871	\$26,359,880	\$42,637,486	\$12,341,300	\$18,356,771	\$231,856,037	\$109,172,184
Other Financing Sources							
Borrowing							
Bonds Issued	4,605,623	-	2,000,000	-	-	14,960,000	25,825,000
Other Long-Term Debt	23,772	263,648	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	4,629,395	263,648	2,000,000	-	-	14,960,000	25,825,000
Other Sources	26,087	-	59,543	3,500	201,423	7,656,960	41,368
Transfers From - Enterprise Funds	-	-	400,000	-	-	-	-
- Governmental Funds	19,691	-	1,782,698	334,309	52,508	3,144,884	2,041,986
Total Revenues and Other Sources	\$26,708,044	\$26,623,528	\$46,879,727	\$12,679,109	\$18,610,702	\$257,617,881	\$137,080,538

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	SAINT LOUIS	SCOTT
EXPENDITURES							
General Government	\$3,093,749	\$5,088,617	\$7,665,741	\$1,997,892	\$2,890,387	\$32,206,847	\$24,007,102
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,455,598	983,396	3,127,703	1,997,892	125,731	2,497,190	9,817,431
Total General Government	4,549,347	6,072,013	7,978,444	1,997,892	3,016,118	34,704,037	33,824,533
Public Safety	1,910,962	1,422,358	4,426,930	1,629,376	1,418,836	16,621,910	7,017,353
- Sheriff	313,289	837,694	4,349,602	1,148,115	935,656	21,942,044	6,521,625
- Corrections	95,308	-	348,537	71,195	109,615	6,769,903	1,045,111
- All Other	433,158	1,678,255	239,469	20,608	154,333	2,086,431	-
- Capital Outlay	2,752,717	3,938,307	9,364,538	1,835,994	2,618,440	47,420,288	14,584,089
Total Public Safety	445,926	652,318	186,656	434,629	1,248,211	5,393,042	1,248,211
Streets and Highways	2,850,077	2,853,072	1,874,865	1,368,102	1,347,372	14,609,340	6,025,477
- Administration	3,488,917	2,239,965	3,275,508	2,940,335	2,105,361	19,434,438	14,572,016
- Maintenance	38,881	38,881	1,390,492	155,244	1,158,234	17,126,357	1,018,911
- Construction	6,823,801	6,001,186	6,808,448	4,650,337	5,045,596	56,563,177	22,864,615
- Other Capital Outlay	570,162	-	124,228	519,382	925,449	-	-
- Current Expenditures	17,667	36,989	-	-	-	-	-
- Capital Outlay	587,829	36,989	124,228	519,382	925,449	-	-
Total Sanitation	1,506,773	1,440,512	2,110,476	861,899	999,110	13,458,334	2,003,185
Human Services	3,732,756	3,999,900	7,003,859	1,820,250	2,066,909	47,725,718	16,108,607
- Income Maintenance	8,595	205,277	993,281	-	-	10,316,381	3,129,191
- Social Services	5,248,124	5,744,419	10,107,616	2,682,149	3,136,219	71,500,433	21,240,983
- All Other	1,342,060	1,566,236	3,252,405	139,332	16,632	5,268,999	1,548,045
- Capital Outlay	1,342,060	1,686,507	3,252,405	139,332	16,632	5,268,999	1,548,045
Total Human Services	6,974,739	8,396,332	13,460,026	2,821,531	3,152,850	83,525,157	23,018,221
Health	104,931	146,995	427,229	130,208	86,000	782,389	2,582,219
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	104,931	146,995	427,229	130,208	86,000	782,389	2,582,219
Culture and Recreation	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
Total Culture and Recreation	248,855	102,873	244,062	400,971	209,814	1,435,189	446,733
Conservation of Natural Resources	353,786	255,770	671,291	531,179	336,863	2,217,578	3,028,952
- Current Expenditures	697,467	1,150,915	445,898	314,666	2,028,605	8,927,491	2,526,311
- Capital Outlay	-	7,113	-	-	-	119,053	-
Total Conservation of Natural Resources	697,467	1,158,028	445,898	314,666	2,028,605	9,046,544	2,526,311
Housing and Economic Development	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
Total Housing and Economic Development	73,728	693,465	2,437,259	1,900	43,102	3,953,672	939,721
All Other	-	438,856	2,445,244	407,991	-	-	433,489
- Current Expenditures	-	2,338,436	-	-	-	-	1,373,210
- Capital Outlay	-	2,777,292	-	407,991	-	-	2,152,706
Total All Other	-	2,777,292	-	407,991	-	-	2,152,706
Debt Service	181,804	2,010,000	1,180,000	125,000	210,000	3,959,139	32,500,000
- Principal Paid on Bonds	105,695	504,269	467,629	79,698	246,546	1,898,122	44,459
- Other Long-Term Debt	16,986,043	20,492,541	35,971,955	9,964,635	13,512,116	189,411,259	77,301,597
- Interest and Fiscal Charges	5,442,816	7,871,435	5,226,157	3,116,187	3,654,908	41,263,469	25,841,847
Total Current Expenditures	287,499	2,582,592	1,667,031	264,651	456,546	7,891,505	37,118,472
Total Capital Outlay	\$22,716,358	\$30,946,568	\$42,865,143	\$13,345,473	\$17,623,570	\$238,566,233	\$140,261,916
Total Expenditures	\$22,716,358	\$30,946,568	\$42,865,143	\$13,345,473	\$17,623,570	\$238,566,233	\$140,261,916
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	18,006	-	-	-	665,879
Transfers To	19,691	-	1,782,698	334,309	52,508	3,144,884	2,041,986
- Enterprise Funds	-	-	-	-	-	-	-
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$22,736,049	\$30,946,568	\$44,665,847	\$13,679,782	\$17,676,078	\$241,926,228	\$142,969,781
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$3,491,744	\$6,619,929	\$9,511,089	\$2,994,182	\$5,193,598	\$38,524,315	\$10,932,250
Special Revenue Funds Unreserved Fund Balance	9,106,952	6,501,132	8,814,954	2,776,021	313,496	44,788,714	3,661,315
Total	\$12,598,696	\$13,121,061	\$18,326,043	\$5,770,203	\$5,507,094	\$83,313,029	\$14,593,565
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	74.2%	64.0%	50.9%	57.9%	40.8%	44.0%	18.9%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
Population (2008 Population Estimates)	87,894	15,098	146,989	36,735	9,693	11,312	24,065
Net Taxable Tax Capacity	\$94,774,384	\$16,910,160	\$128,300,330	\$33,852,858	\$9,498,029	\$12,013,804	\$19,010,529
2007 Tax Levy (Payable 2008)	38,544,246	9,967,315	60,781,656	17,166,245	4,434,738	6,441,345	11,204,053
REVENUES							
Taxes	\$37,868,804	\$9,343,552	\$57,334,349	\$15,992,672	\$4,189,291	\$6,116,358	\$10,000,545
Special Assessments	764,149	646,356	826,793	226,388	220,059	578,766	100,889
Licenses and Permits	78,517	48,931	602,128	175,358	12,043	5,055	171,437
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	323,862	-	3,553,920	229,257	1,000	684,705	768,438
Human Services	4,038,263	864,390	7,338,355	2,598,202	477,722	1,023,477	2,186,754
Disaster	79,248	11,097	212,784	-	34,069	-	-
All Other	520,141	266,825	1,494,882	383,118	54,460	101,568	312,158
Total Federal Grants	4,961,514	1,142,312	12,599,941	3,210,577	567,251	1,809,750	3,267,350
State Grants							
County Program Aid	2,386,862	364,317	5,975,348	1,425,935	806,880	677,102	1,064,963
Market Value Credits	2,088,169	844,487	4,406,380	1,315,984	332,213	544,313	1,326,672
Disparity Reduction Aid	4,710	55,211	46,952	37,729	50,308	33,300	73,398
Streets and Highways	601,729	3,646,847	8,477,460	3,014,100	1,524,192	3,353,018	3,180,320
Human Services	4,663,087	1,124,466	7,201,655	2,471,792	686,827	899,944	1,916,605
PERA Aid	63,819	25,092	145,954	49,359	18,442	36,367	32,219
Police Aid	449,355	69,981	402,634	121,763	38,952	37,559	89,882
All Other	2,395,873	1,910,270	5,723,206	798,918	353,006	469,066	1,061,541
Total State Grants	12,653,604	8,040,671	32,379,589	9,235,580	3,810,820	6,050,669	8,745,600
Local Unit Grants	62,706	36,386	1,416,961	310,499	45,029	-	46,445
Total Intergovernmental Revenues	\$17,677,824	\$9,219,369	\$46,396,491	\$12,756,656	\$4,423,100	\$7,860,419	\$12,059,395
Charges for Services	8,066,134	1,536,907	6,649,566	3,836,140	496,850	1,267,160	3,076,580
Fines and Forfeits	203,481	21,043	288,585	34,877	20,120	-	2,224
Interest Earnings	3,124,820	643,457	2,160,553	1,318,772	256,433	299,883	262,141
All Other Revenues	2,208,042	649,564	3,517,751	3,073,861	334,392	1,505,727	623,695
Total Revenues	\$69,991,771	\$22,109,179	\$117,776,216	\$37,414,724	\$9,952,288	\$17,633,368	\$26,296,906
Other Financing Sources							
Borrowing							
Bonds Issued	-	-	16,253,702	-	-	-	-
Other Long-Term Debt	-	263,496	375,000	270,921	-	49,308	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	263,496	16,628,702	270,921	-	49,308	-
Other Sources	553,702	36,512	21,252	-	-	54,000	19,800
Transfers From - Enterprise Funds	8,107,215	-	152,765	-	-	-	-
- Governmental Funds	3,841,826	549,365	4,054,041	184,977	57,020	-	639,325
Total Revenues and Other Sources	\$82,494,514	\$22,958,552	\$138,632,976	\$37,870,622	\$10,009,308	\$17,736,676	\$26,956,031

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
EXPENDITURES							
General Government	\$12,671,175	\$3,203,513	\$17,098,758	\$6,304,790	\$2,717,617	\$3,096,837	\$4,684,474
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,039,600	61,997	3,443,146	324,604	-	-	-
Total General Government	13,710,775	3,265,510	20,541,904	6,629,394	2,717,617	3,096,837	4,684,474
Public Safety	6,656,994	2,073,232	9,306,655	3,086,990	1,232,201	1,099,069	2,112,300
- Sheriff	-	-	-	-	38,116	782,223	1,061,881
- Corrections	6,801,485	208,252	15,267,431	4,449,992	50,505	101,640	119,353
- All Other	1,716,737	-	939,205	654,759	-	-	61,840
- Capital Outlay	9,423,789	69,658	284,685	454,713	-	-	-
Total Public Safety	24,599,005	2,351,142	25,797,976	8,646,454	1,320,822	1,982,932	3,355,374
Streets and Highways	1,153,198	337,857	508,981	508,981	452,391	198,583	397,370
- Administration	3,019,018	3,295,510	4,548,282	2,052,011	1,014,491	1,670,070	3,300,553
- Maintenance	8,101,392	3,064,207	11,952,509	1,931,026	684,650	3,102,974	1,425,709
- Construction	4,663,723	290,932	1,910,088	715,744	730,680	635,812	-
- Other Capital Outlay	16,937,331	6,988,506	19,646,454	5,207,762	2,882,212	5,607,439	5,123,292
Total Streets and Highways	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Sanitation	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Total Sanitation	4,456,423	412,008	375,900	628,371	187,973	926,855	-
Human Services	3,697,891	1,003,974	12,255,096	2,580,145	539,387	988,501	2,438,025
- Income Maintenance	10,402,744	2,864,816	14,666,610	7,225,172	1,872,941	3,072,393	4,960,690
- Social Services	1,534,589	465,749	5,694,248	79,140	-	-	438,316
- All Other	-	-	-	-	-	-	-
- Capital Outlay	15,635,224	4,369,148	9,884,457	9,874,747	2,412,328	4,060,894	7,837,031
Total Human Services	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Health	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Total Health	1,841,798	1,624,340	2,161,610	12,823	114,581	160,762	3,053,148
Culture and Recreation	-	-	-	-	-	-	-
Libraries	1,345,256	246,762	2,043,656	-	52,910	-	322,359
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	1,345,256	246,762	2,043,656	-	52,910	-	322,359
Parks and Recreation	442,224	82,789	1,635,698	143,267	128,250	34,830	-
- Current Expenditures	9,225	-	1,209,568	-	-	-	-
- Capital Outlay	433,000	82,789	1,635,698	143,267	128,250	34,830	-
Total Culture and Recreation	1,796,705	329,551	4,888,922	143,267	181,160	34,830	322,359
Conservation of Natural Resources	688,007	914,703	4,572,345	1,141,494	353,815	574,060	386,762
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	688,007	914,703	4,572,345	1,141,494	353,815	574,060	386,762
Total Conservation of Natural Resources	688,007	914,703	4,572,345	1,141,494	353,815	574,060	386,762
Housing and Economic Development	596,309	212,815	1,055,423	70,512	70,512	140,252	77,707
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	596,309	212,815	1,055,423	70,512	70,512	140,252	77,707
Total Housing and Economic Development	596,309	212,815	1,055,423	70,512	70,512	140,252	77,707
All Other	-	112,594	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	112,594	-	-	-	-	-
Total All Other	-	112,594	-	-	-	-	-
Debt Service	2,245,000	570,927	4,580,000	1,758,576	-	125,000	185,000
- Principal Paid on Bonds	223,787	-	-	-	-	6,291	298,973
- Other Long-Term Debt	55,658	230,399	1,017,767	1,287,826	-	19,861	77,244
- Interest and Fiscal Charges	57,023,848	17,058,914	92,856,492	30,650,719	8,825,690	12,846,075	23,352,598
Total Current Expenditures	23,237,729	3,521,403	19,564,352	3,521,931	1,415,330	3,738,786	1,487,549
Total Capital Outlay	2,524,445	801,326	5,597,767	3,046,402	-	151,152	561,217
Total Debt Service	\$82,786,022	\$21,381,643	\$118,018,811	\$37,219,052	\$10,241,020	\$16,736,013	\$25,401,364
Total Expenditures							
Other Financing Uses	-	2,540,000	2,645,000	4,800,000	-	-	-
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	8,448	-	242,384	20,753	-	-	-
Transfers To	3,841,826	549,365	4,054,041	184,977	57,020	-	639,325
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$86,636,296	\$24,471,008	\$124,960,236	\$42,224,782	\$10,298,040	\$16,736,013	\$26,040,689
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$17,669,312	\$7,291,100	\$18,623,741	\$6,507,417	\$3,050,884	\$2,284,702	\$4,307,052
Special Revenue Funds Unreserved Fund Balance	12,201,780	6,264,563	21,000,883	5,331,727	5,630,377	3,645,656	2,378,923
Total	\$29,871,092	\$13,555,663	\$39,624,624	\$11,839,144	\$8,681,261	\$5,930,358	\$6,685,975
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	52.4%	79.5%	42.7%	38.6%	98.4%	46.2%	28.6%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
Population (2008 Population Estimates)	3,724	22,205	13,532	19,456	234,348	11,286	6,565
Net Taxable Tax Capacity	\$6,888,370	\$20,920,385	\$9,078,897	\$17,688,151	\$315,142,584	\$10,412,392	\$8,718,686
2007 Tax Levy (Payable 2008)	4,792,579	10,821,785	6,975,504	9,825,385	74,482,942	6,546,354	5,386,279
REVENUES							
Taxes	\$4,630,586	\$10,224,338	\$6,294,050	\$9,032,607	\$89,661,635	\$6,072,627	\$4,973,589
Special Assessments	59,733	-	414,648	353,500	-	384,923	250,685
Licenses and Permits	16,019	215,379	57,088	198,310	3,646,113	19,671	13,590
Intergovernmental Revenues							
Federal Grants							
Streets and Highways	677,319	139,278	1,148,447	-	9,123,008	467,708	23,200
Human Services	370,693	1,007,519	1,685,419	1,288,894	10,689,778	969,723	691,753
Disaster	44,637	74,885	39,608	-	317,254	2,427	28,866
All Other	45,623	347,105	201,147	487,764	3,316,295	181,815	62,198
Total Federal Grants	1,138,272	1,568,787	3,074,621	1,776,658	23,446,355	1,621,673	806,017
State Grants							
County Program Aid	88,345	792,385	757,771	805,829	5,080,262	823,143	373,617
Market Value Credits	201,744	987,995	812,986	827,785	2,764,219	602,803	399,233
Disparity Reduction Aid	18,596	20,031	53,230	13,375	363	5,078	20,576
Streets and Highways	1,398,597	3,768,983	2,465,005	2,172,490	8,084,702	2,537,005	3,253,027
Human Services	341,641	1,741,761	1,518,059	1,083,140	7,576,591	1,365,158	623,979
PERA Aid	16,482	22,637	20,825	26,326	209,159	19,906	14,876
Police Aid	22,369	104,366	41,346	81,420	619,274	48,898	34,975
All Other	266,534	1,066,174	725,715	1,249,712	10,255,240	706,880	319,470
Total State Grants	2,354,308	8,504,332	6,394,937	6,260,077	34,589,810	6,108,871	5,039,753
Local Unit Grants	81,564	-	38,244	-	4,062,123	31,401	30,679
Total Intergovernmental Revenues	\$3,574,144	\$10,073,119	\$9,507,802	\$8,036,735	\$62,098,268	\$7,761,945	\$5,876,449
Charges for Services	403,863	1,052,775	1,055,633	1,403,889	14,224,682	1,269,671	1,178,968
Fines and Forfeits	4,000	31,986	40,377	-	337,014	10,652	18,438
Interest Earnings	85,400	663,180	98,668	544,093	7,378,210	189,797	158,561
All Other Revenues	421,353	569,402	1,208,815	1,349,490	9,606,175	796,477	379,373
Total Revenues	\$9,195,098	\$22,830,179	\$18,677,081	\$20,918,624	\$186,952,097	\$16,505,763	\$12,849,653
Other Financing Sources							
Borrowing							
Bonds Issued	-	10,000,000	-	-	1,192,500	-	-
Other Long-Term Debt	-	-	-	-	-	-	-
Short-Term Debt	-	-	-	-	-	-	-
Total Borrowing	-	10,000,000	-	-	1,192,500	-	-
Other Sources	-	12,972	-	223,100	-	30	193,375
Transfers From - Enterprise Funds	-	-	-	-	500,000	-	-
- Governmental Funds	50,756	610,252	127,577	550,681	2,644,903	241,370	200,915
Total Revenues and Other Sources	\$9,245,854	\$33,453,403	\$18,804,658	\$21,692,405	\$191,289,500	\$16,747,163	\$13,243,943

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
EXPENDITURES							
General Government	\$1,352,697	\$3,221,022	\$2,963,618	\$4,415,974	\$32,919,243	\$2,759,649	\$1,591,453
- Current Expenditures	-	-	-	147,855	55,322,763	66,689	-
- Capital Outlay	-	3,221,022	2,963,618	4,563,829	88,242,006	2,826,338	1,591,453
Total General Government	1,352,697	3,221,022	2,963,618	4,563,829	88,242,006	2,826,338	1,591,453
Public Safety	785,625	2,199,192	1,890,711	2,466,265	25,396,694	1,110,784	709,669
- Sheriff	-	-	-	-	9,638,037	-	492,737
- Corrections	543,475	1,832,579	1,335,579	31,713	31,713	338,072	114,601
- All Other	113,212	333,558	144,260	97,708	-	-	-
- Capital Outlay	12,874	11,380,401	-	91,310	924,707	-	-
Total Public Safety	1,455,186	15,745,730	2,170,550	2,686,996	35,959,438	1,904,233	1,317,007
Streets and Highways	673,486	342,930	482,750	244,299	1,170,025	414,362	272,259
- Administration	672,510	2,164,830	1,404,727	2,218,259	6,485,777	1,155,695	1,773,833
- Maintenance	1,388,364	2,151,832	2,807,843	2,234,365	21,396,254	1,733,542	3,385,892
- Construction	769,512	542,987	235,802	311,400	579,048	1,169,494	1,042,660
- Other Capital Outlay	3,503,872	5,202,581	4,931,122	5,008,323	29,631,104	4,473,093	6,474,644
- Current Expenditures	174,018	255,419	937,511	740,169	-	259,017	360,731
- Capital Outlay	-	-	61,803	61,803	-	-	-
Total Sanitation	174,018	255,419	937,511	801,972	-	259,017	360,731
Human Services	490,162	1,016,446	1,700,522	1,537,166	9,000,717	983,188	530,669
- Income Maintenance	769,105	3,436,879	3,929,189	3,311,020	16,166,150	3,236,854	2,074,556
- Social Services	-	-	999,186	560,940	10,781,269	31,893	-
- All Other	-	-	-	-	88,667	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total Human Services	1,259,267	4,453,325	6,628,897	5,409,126	36,036,803	4,251,935	2,605,225
- Current Expenditures	85,960	1,509,443	1,152,263	1,235,936	18,035,508	472,833	723,161
- Capital Outlay	-	-	-	-	65,577	-	-
Total Health	85,960	1,509,443	1,152,263	1,235,936	18,101,085	472,833	723,161
Culture and Recreation	38,393	140,000	90,587	214,786	6,328,690	553,928	43,204
Libraries	-	-	-	-	21,384	-	-
- Current Expenditures	-	-	-	-	1,938,794	49,127	96,320
- Capital Outlay	26,364	129,986	131,603	302,297	30,349	-	-
Parks and Recreation	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	64,757	269,986	222,190	517,083	8,319,217	603,055	139,524
Total Culture and Recreation	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Conservation of Natural Resources	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Total Conservation of Natural Resources	321,548	378,916	214,394	570,086	175,352	545,958	387,681
Housing and Economic Development	2,204	352,818	70,685	570,086	7,109,252	144,430	800
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	2,204	352,818	70,685	570,086	7,109,252	144,430	800
Total Housing and Economic Development	2,204	352,818	70,685	570,086	7,109,252	144,430	800
All Other	-	-	-	-	-	-	-
- Current Expenditures	-	-	-	-	-	-	-
- Capital Outlay	-	-	-	-	-	-	-
Total All Other	-	-	-	-	-	-	-
Debt Service	50,000	375,148	-	3,430,000	6,883,460	150,000	200,000
- Principal Paid on Bonds	22,474	-	-	-	63,648	103,306	101,537
- Other Long-Term Debt	114,531	102,341	-	234,725	6,866,302	131,453	139,976
- Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Current Expenditures	6,048,759	17,314,020	16,247,585	17,946,618	145,145,508	12,511,167	9,171,674
Total Capital Outlay	2,170,750	14,075,220	3,043,645	2,846,733	78,428,749	2,969,725	4,428,552
Total Debt Service	187,005	477,489	3,664,725	3,664,725	13,813,410	384,759	441,513
Total Expenditures	\$8,406,514	\$31,866,729	\$19,291,230	\$24,458,076	\$237,387,667	\$15,865,651	\$14,041,739
Other Financing Uses							
Debt Redemption - Refunded Bonds	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Transfers To	10,000	-	-	-	681,607	-	-
- Enterprise Funds	50,756	610,252	127,577	550,681	2,644,903	241,370	200,915
- Governmental Funds	-	-	-	-	-	-	-
Total Expenditures and Other Uses	\$8,467,270	\$32,476,981	\$19,418,807	\$25,008,757	\$240,714,177	\$16,107,021	\$14,242,654
Unreserved Fund Balance							
General Fund Unreserved Fund Balance	\$710,490	\$7,681,349	\$157,084	\$4,436,779	\$30,298,824	\$3,683,928	\$2,463,631
Special Revenue Funds Unreserved Fund Balance	2,559,737	4,369,574	1,403,672	5,437,048	11,460,100	3,514,057	1,245,810
Total	\$3,270,227	\$12,050,923	\$1,560,756	\$9,873,827	\$61,758,924	\$7,197,985	\$3,709,441
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	54.1%	69.6%	9.6%	55.0%	42.5%	57.5%	40.4%

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
Population (2008 Population Estimates)	50,209	119,335	10,272	5,287,976
Net Taxable Tax Capacity	\$38,956,231	\$134,260,094	\$10,968,433	\$6,031,110,429
2007 Tax Levy (Payable 2008)	16,978,879	42,533,195	6,790,528	2,278,321,992
REVENUES				
Taxes	\$15,317,430	\$41,137,109	\$6,380,094	\$2,415,098,571
Special Assessments	240,510	1,248,952	179,711	40,216,157
Licenses and Permits	265,501	172,543	33,960	26,131,677
Intergovernmental Revenues				
Federal Grants				
Streets and Highways	1,098,189	2,548,007	830	93,804,273
Human Services	2,783,715	6,641,126	706,029	453,671,663
Disaster	2,274,759	46,166	38,498	15,091,333
All Other	530,526	367,146	82,278	110,557,352
Total Federal Grants	6,687,189	9,602,445	827,635	673,124,621
State Grants				
County Program Aid	2,312,724	2,854,016	604,600	160,826,575
Market Value Credits	1,689,964	2,400,551	573,628	129,537,480
Disparity Reduction Aid	41,590	5,250	43,253	10,716,935
Streets and Highways	4,022,578	7,587,324	3,042,164	420,829,393
Human Services	3,546,111	3,903,870	1,073,520	427,256,195
PERA Aid	54,309	81,912	15,547	8,066,571
Police Aid	117,984	578,463	53,068	18,894,508
All Other	3,924,053	3,628,230	312,591	224,526,030
Total State Grants	15,709,313	21,039,616	5,718,371	1,400,653,687
Local Unit Grants	368,613	-	146,738	131,939,801
Total Intergovernmental Revenues	\$22,765,115	\$30,642,061	\$6,692,744	\$2,205,718,109
Charges for Services	4,080,595	11,111,587	875,522	509,545,720
Fines and Forfeits	39,992	453,625	38,423	8,598,938
Interest Earnings	932,700	3,121,788	422,020	149,588,008
All Other Revenues	866,788	5,553,502	478,526	224,070,108
Total Revenues	\$44,508,631	\$93,441,167	\$15,101,000	\$5,578,967,288
Other Financing Sources				
Borrowing				
Bonds Issued	-	-	-	576,870,445
Other Long-Term Debt	39,287	-	256,612	6,414,575
Short-Term Debt	-	-	-	9,650,000
Total Borrowing	39,287	-	256,612	592,935,020
Other Sources	90,175	71,773	2,267	23,365,733
Transfers From - Enterprise Funds	-	-	-	10,477,962
- Governmental Funds	8,371	5,093,173	-	165,886,451
Total Revenues and Other Sources	\$44,646,464	\$98,606,113	\$15,359,879	\$6,371,632,454

Table 2
Classification of County Revenues and Expenditures - Governmental Funds
For the Year Ended December 31, 2008

	WINONA	WRIGHT	YELLOW MEDICINE	TOTAL ALL COUNTIES
EXPENDITURES				
General Government	\$7,129,145	\$16,599,223	\$2,257,258	\$1,027,006,941
- Current Expenditures	-	1,027,892	-	131,656,875
- Capital Outlay	-	17,627,115	-	1,158,643,816
Total General Government	7,129,145	17,627,115	2,257,258	1,158,643,816
Public Safety	3,313,479	13,744,902	963,843	468,017,512
- Sheriff	2,903,670	4,899,516	1,211,126	467,398,435
- Corrections	380,410	-	322,958	59,234,314
- All Other	-	40,022,041	-	143,660,239
- Capital Outlay	6,597,559	59,529,794	2,497,927	1,138,310,500
Total Public Safety	703,825	543,229	233,164	58,229,441
Streets and Highways	2,514,179	6,224,153	1,314,733	299,475,271
- Administration	6,126,607	13,740,787	1,716,928	574,917,999
- Maintenance	433,322	52,680	1,658,298	98,295,441
- Construction	9,777,933	20,560,849	4,923,123	1,030,918,152
- Other Capital Outlay	1,094,272	514,571	139,561	93,078,450
Total Streets and Highways	1,094,272	514,571	139,561	710,025
Sanitation	1,094,272	514,571	139,561	93,078,450
- Current Expenditures	-	-	-	-
- Capital Outlay	1,094,272	514,571	139,561	710,025
Total Sanitation	1,094,272	514,571	139,561	93,078,450
Human Services	3,404,271	4,213,439	950,553	549,378,306
- Income Maintenance	7,717,139	14,665,346	2,637,161	1,039,294,560
- Social Services	-	-	-	88,315,634
- All Other	-	-	-	15,785,356
- Capital Outlay	11,121,410	18,938,620	3,587,714	1,692,773,856
Total Human Services	3,498,473	3,063,837	91,297	241,361,276
Health	3,498,473	3,063,837	91,297	30,563,209
- Current Expenditures	-	27,226	-	-
- Capital Outlay	3,498,473	3,091,063	91,297	271,924,485
Total Health	3,498,473	3,091,063	91,297	271,924,485
Culture and Recreation	283,468	1,872,874	71,928	129,052,991
Libraries	-	26,019	-	9,770,141
- Current Expenditures	-	-	-	66,594,807
- Capital Outlay	82,147	1,100,750	200,992	12,498,296
Parks and Recreation	365,615	3,110,109	272,920	217,916,235
- Current Expenditures	984,487	394,593	626,935	85,427,914
- Capital Outlay	984,487	394,593	626,935	1,160,024
Conservation of Natural Resources	445,036	-	-	86,587,938
- Current Expenditures	-	-	-	104,277,342
- Capital Outlay	445,036	-	-	7,058,902
Housing and Economic Development	445,036	-	-	111,336,244
- Current Expenditures	-	-	-	17,090,007
- Capital Outlay	-	-	-	19,397,981
All Other	-	-	-	36,487,988
Total All Other	-	-	-	-
Debt Service	4,060,000	2,690,000	130,000	238,068,047
- Principal Paid on Bonds	38,364	432,000	45,476	36,639,429
- Other Long-Term Debt	3,652,110	3,059,932	247,401	108,671,958
- Interest and Fiscal Charges	34,454,001	68,699,768	11,055,309	4,793,233,201
Total Current Expenditures	6,559,929	55,086,946	3,375,226	1,045,454,488
Total Capital Outlay	4,463,574	6,181,932	422,877	383,379,434
Total Debt Service	\$45,477,504	\$129,968,646	\$14,853,412	\$6,222,067,123
Other Financing Uses				
Debt Redemption - Refunded Bonds	-	-	-	74,376,395
Other Uses	-	-	-	105,441
Transfers To	8,371	5,093,173	-	12,831,665
- Enterprise Funds	-	-	-	165,886,451
- Governmental Funds	8,371	5,093,173	-	165,886,451
Total Expenditures and Other Uses	\$45,485,875	\$135,061,819	\$14,853,412	\$6,475,267,075
Unreserved Fund Balance				
General Fund Unreserved Fund Balance	\$8,544,790	\$20,039,205	\$4,138,527	\$1,056,104,734
Special Revenue Funds Unreserved Fund Balance	15,176,332	9,163,221	6,291,270	909,961,424
Total	\$23,721,122	\$29,202,426	\$10,429,797	\$1,966,066,158
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	68.8%	42.5%	94.3%	41.0%

This page left blank intentionally

**PUBLIC SERVICE
ENTERPRISE TABLES**

**Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008**

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Aitkin													
Long Lake Conservation Center	775,049	951,195	69,895	2,000	(108,251)	---	---	1,888	---	37,693	---	---	---
Total	775,049	951,195	69,895	2,000	(108,251)	---	---	1,888	---	37,693	---	---	---
Anoka													
Aquatic Center	1,108,209	824,410	---	---	283,799	---	---	---	230,000	---	---	---	---
Total	1,108,209	824,410	---	---	283,799	---	---	---	230,000	---	---	---	---
Becker													
EDA Activities	32,534	29,953	159,416	---	161,997	---	450,410	---	---	1,482,490	1,463,160	---	---
Housing Department	665,701	602,361	167,619	14,000	216,959	---	---	509,315	---	145,327	---	---	316,063
Summyside Care Center	2,851,402	2,917,177	17,341	69,435	(117,869)	---	---	---	---	11,920	---	---	27,000
Total	3,549,637	3,549,491	344,376	83,435	261,087	---	450,410	509,315	---	1,639,737	1,463,160	---	69,435
Blue Earth													
EDA	705,896	953,814	59,630	---	(188,288)	---	---	---	---	85,641	---	---	---
Landfill	1,596,740	1,288,010	75,610	---	384,340	---	---	---	136	811,417	---	---	---
Total	2,302,636	2,241,824	135,240	---	196,052	---	---	---	136	897,058	---	---	---
Carver													
Community Development Agency	4,666,780	6,051,485	3,270,202	1,574,863	310,634	---	2,951,234	---	---	712,914	---	---	1,574,863
Total	4,666,780	6,051,485	3,270,202	1,574,863	310,634	---	2,951,234	---	---	712,914	---	---	1,574,863
Cass													
HRA	111,612	557,473	380,862	---	(64,999)	---	376,013	---	---	---	---	---	---
Pine River Area Sanitary District	382,766	419,919	106,217	---	69,064	---	---	---	---	---	---	---	---
Total	494,378	977,392	487,079	---	4,065	---	376,013	---	---	---	---	---	---
Chisago													
HRA-EDA	655,146	726,922	1,074,651	718,475	284,400	597,729	48,563	---	---	18,722	---	---	707,255
Total	655,146	726,922	1,074,651	718,475	284,400	597,729	48,563	---	---	18,722	---	---	707,255
Clay													
Family Service	1,341,335	1,697,776	139,656	112,971	(329,756)	---	29,332	108,968	(484,874)	40,818	---	---	4,476
Juvenile Center	1,956,003	2,010,156	59,829	67,546	(61,870)	---	50,131	2,508	(35,548)	151,992	---	---	67,546
Public Health	2,027,526	3,510,680	1,101,642	---	(381,512)	---	550,073	551,569	(336,582)	---	---	---	---
Solid Waste	1,169,943	900,409	1,450,199	---	1,719,733	---	---	135,917	---	994,140	---	---	---
Total	6,494,807	8,119,021	2,751,326	180,517	946,595	---	629,536	798,962	(857,004)	1,186,950	---	---	72,022
													424,476

**Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008**

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Clearwater													
Clearwater Health Services	8,573,828	8,847,322	32,365	121,659	(362,788)	---	---	---	---	164,659	---	110,767	2,527,784
Total	8,573,828	8,847,322	32,365	121,659	(362,788)	---	---	---	---	164,659	---	110,767	2,527,784
Cook													
EDA Golf Course	808,455	861,967	51,698	74,905	(76,719)	---	---	---	---	---	---	74,905	129,132
Total	808,455	861,967	51,698	74,905	(76,719)	---	---	---	---	---	---	74,905	129,132
Cottonwood													
Landfill	393,286	465,424	101,031	4,804	24,089	91,914	9,117	(91,426)	---	15,453	---	4,804	75,000
Total	393,286	465,424	101,031	4,804	24,089	91,914	9,117	(91,426)	---	15,453	---	4,804	75,000
Crow Wing													
Serpent Lake Sanitary Sewer District	428,329	373,182	32,507	10,995	76,659	---	---	---	---	21,617	---	8,359	145,000
Solid Waste	2,046,074	2,832,091	170,767	---	(615,250)	---	595	150,000	---	1,863,196	---	---	---
Total	2,474,403	3,205,273	203,274	10,995	(538,591)	---	595	150,000	---	1,884,813	---	8,359	145,000
Dakota													
Community Development Agency	11,876,850	11,507,938	15,972,235	16,322,370	18,777	---	---	(6,309,915)	---	6,945,629	---	1,477,192	3,391,405
Geographic Information System	20,309	40,082	---	---	(19,773)	---	---	---	---	---	---	---	---
Total	11,897,159	11,548,020	15,972,235	16,322,370	(996)	---	---	(6,309,915)	---	6,945,629	---	1,477,192	3,391,405
Dodge													
Ice Arena	225,142	283,626	20,298	---	(38,186)	---	---	---	---	---	---	---	---
Nursing Home	3,935,428	3,992,823	8,291	8,855	(57,959)	---	---	---	---	---	---	8,855	45,000
Total	4,160,570	4,276,449	28,589	8,855	(96,145)	---	---	---	---	---	---	8,855	45,000
Douglas													
HRA	2,412,284	2,241,918	9,060	112,329	67,097	415,907	384,050	---	---	653,730	---	112,329	113,103
Hospital Operating	71,116,834	69,011,307	953,041	8,663	3,049,905	---	---	---	---	6,090,405	26,210,000	---	---
Pope-Douglas Solid Waste	4,168,082	5,254,685	351,023	---	(735,580)	---	156,411	---	---	678,523	---	---	---
Total	77,697,200	76,507,910	1,313,124	120,992	2,381,422	415,907	540,461	---	---	7,422,658	26,210,000	112,329	113,103
Faribault													
HRA	---	311,963	327,138	---	15,175	---	327,138	---	---	---	---	---	---
Total	---	311,963	327,138	---	15,175	---	327,138	---	---	---	---	---	---
Grant													
HRA	337,062	677,812	356,496	---	15,746	46,350	---	---	---	---	---	---	25,000
Total	337,062	677,812	356,496	---	15,746	46,350	---	---	---	---	---	---	25,000

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Hennepin													
Glen Lake Golf Course	963,595	849,510	---	80,560	33,525	---	---	---	---	---	---	80,560	185,000
Medical Center	520,779,008	550,407,597	28,605,083	1,355,106	(2,378,612)	---	---	---	---	48,263,696	---	1,011,150	1,011,150
Metropolitan Health Plan	153,838,000	163,130,129	976,342	106,461	(8,422,248)	---	---	(431,436)	---	878,685	---	106,461	---
Radio Communications	2,353,826	2,212,072	---	---	141,754	---	---	(260,646)	---	247,287	---	---	---
Solid Waste	73,703,294	64,036,407	12,708,344	3,711,301	18,663,930	777,733	2,750,793	3,598,447	---	4,070,063	---	1,700,619	12,357,725
Total	751,637,723	780,635,715	42,289,769	5,253,428	8,038,349	777,733	2,750,793	3,598,447	(692,082)	53,459,731	---	2,898,790	3,553,875
Hubbard													
Heritage Living Center	4,436,659	4,609,293	26,621	6,491	(152,504)	---	---	1,051,025	---	80,124	---	6,491	20,000
Heritage Manor	551,500	411,218	101,366	226,710	14,938	---	---	---	---	---	---	226,710	65,000
Total	4,988,159	5,020,511	127,987	233,201	(137,566)	---	---	1,051,025	---	80,124	---	233,201	85,000
Itasca													
Itasca Resource Center	414,381	616,280	---	---	(201,899)	---	---	---	---	52,895	---	---	---
Medical Center	37,507,343	37,507,343	163,553	---	163,553	---	---	---	---	---	---	---	---
Nursing Home	9,970,973	9,226,874	44,206	285,712	502,593	---	---	---	250,000	180,751	---	286,605	255,000
Total	47,892,697	47,350,497	207,759	285,712	464,247	---	---	---	250,000	233,646	---	286,605	255,000
Jackson													
Jackson County Fair Association	120,567	147,293	---	---	(26,726)	---	---	---	---	---	---	---	---
Jackson County Historical Society	67,011	57,950	860	---	9,921	---	---	---	---	---	---	---	---
Total	187,578	205,243	860	---	(16,805)	---	---	---	---	---	---	---	---
Kanabec													
Hospital	34,424,708	32,161,305	667,766	---	2,931,169	---	---	218,559	---	2,200,778	---	723,924	585,000
Total	34,424,708	32,161,305	667,766	---	2,931,169	---	---	218,559	---	2,200,778	---	723,924	585,000
Kandiyohi													
HRA	1,654,550	1,602,420	18,710	62,723	8,117	123,662	---	---	---	---	---	62,197	35,259
Total	1,654,550	1,602,420	18,710	62,723	8,117	123,662	---	---	---	---	---	62,197	35,259
Kittson													
North Kittson Rural Water	413,249	612,550	201,791	85,636	(83,146)	---	---	613	---	13,895	---	85,636	121,028
Total	413,249	612,550	201,791	85,636	(83,146)	---	---	613	---	13,895	---	85,636	121,028
Lake													
HRA - Silverpointe	163,118	138,626	---	46,975	(22,483)	---	---	---	---	---	---	46,975	27,315

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of County and Enterprise [footnotes]	Operating			Nonoperating			Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense									Interest Paid	Principal Payments
Nursing Home [3]	3,235,296	3,183,829	51,467	13,881	570	64,778	---	---	---	---	---	37,291	---	570	3,887
Total	3,398,414	3,322,455	75,959	13,881	47,545	42,295	---	---	---	---	---	37,291	---	47,545	31,202
Le Sueur															
HRA - Section 8 [3]	359,834	429,128	(69,294)	7,434	---	(61,860)	---	359,834	---	---	---	---	---	---	---
Total	359,834	429,128	(69,294)	7,434	---	(61,860)	---	359,834	---	---	---	---	---	---	---
Lyon															
Landfill	1,979,013	396,819	1,582,194	89,851	---	1,672,045	---	---	---	---	---	4,190,528	---	---	---
Total	1,979,013	396,819	1,582,194	89,851	---	1,672,045	---	---	---	---	---	4,190,528	---	---	---
Mahnomen															
Health Center [1][2][5]	6,722,247	7,237,233	(514,986)	188,910	1,930	(328,006)	---	---	---	---	---	1,741,743	---	1,930	7,198
Nursing Home [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	6,722,247	7,237,233	(514,986)	188,910	1,930	(328,006)	---	---	---	---	---	1,741,743	---	1,930	7,198
McLeod															
HRA [9]	799,568	632,604	166,964	1,967	204,949	(36,018)	---	---	---	---	---	---	---	203,058	116,498
Total	799,568	632,604	166,964	1,967	204,949	(36,018)	---	---	---	---	---	---	---	203,058	116,498
Meeker															
EDA	552,195	389,174	163,021	11,120	245,888	(71,747)	---	---	---	---	---	11,040	---	220,841	115,203
HRA [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Memorial Hospital	21,380,213	20,011,120	1,369,093	658,454	6,000	2,021,547	---	---	---	---	---	12,647,423	---	---	30,790
Total	21,932,408	20,400,294	1,532,114	669,574	251,888	1,949,800	---	---	---	---	---	12,658,463	---	220,841	145,993
Mower															
HRA	647,891	717,288	(69,397)	63,889	34,628	(40,136)	---	47,696	---	---	---	109,909	---	34,786	28,577
Total	647,891	717,288	(69,397)	63,889	34,628	(40,136)	---	47,696	---	---	---	109,909	---	34,786	28,577
Murray															
Congregate Housing	273,250	207,986	65,264	---	64,075	1,189	---	---	---	---	(6,911)	---	---	56,403	70,000
Hospital	14,378,174	12,967,180	1,410,994	286,719	183,284	1,514,429	---	---	---	---	---	543,966	---	168,566	115,869
Shetek Area Water and Sewer Commission [5]	192,163	482,575	(290,412)	76,683	1,671,148	(1,884,877)	---	---	---	---	---	1,771,532	1,046,676	187,041	598,549
Total	14,843,587	13,657,741	1,185,846	363,402	1,918,507	(369,259)	---	---	---	---	(6,911)	2,315,498	1,046,676	412,010	784,418
Olmsted															
Communications	1,586,185	1,511,014	75,171	4,993	---	80,164	---	---	---	---	---	39,840	---	---	---
Sanitary Sewer	63,562	62,472	1,090	442	20,308	(18,776)	---	---	---	---	---	---	---	20,308	20,400

**Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008**

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Waste Management	14,602,847	11,370,500	4,531,976	304,235	7,460,088	---	57,056	3,595,199	41,479	39,365,751	---	304,235	520,000
Total	16,252,594	12,943,986	4,537,411	324,543	7,521,476	---	57,056	3,595,199	41,479	39,405,591	---	324,543	540,400
Offer-Tail													
Waste Management	6,116,241	5,980,636	316,420	28,392	423,633	---	---	---	---	2,359,125	---	---	---
Total	6,116,241	5,980,636	316,420	28,392	423,633	---	---	---	---	2,359,125	---	---	---
Pennington													
Oakland Park Nursing Home [4]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---
Pipestone													
Medical Center	24,158,046	22,787,153	625,060	318,502	1,677,451	---	---	---	(245,117)	948,784	---	320,340	288,184
Total	24,158,046	22,787,153	625,060	318,502	1,677,451	---	---	---	(245,117)	948,784	---	320,340	288,184
Polk													
Landfill	215,869	2,398,861	38,335	---	(2,144,657)	---	---	413	(303,055)	174,117	---	---	---
Resource Recovery	2,988,093	3,229,829	70,690	---	(171,046)	---	---	4,752	(359,862)	319,258	---	---	---
Total	3,203,962	5,628,690	109,025	---	(2,315,703)	---	---	5,165	(662,917)	493,375	---	---	---
Pope													
HRA	77,979	---	1,217,942	1,104,835	191,086	212,502	---	---	---	16,370	---	12,650	60,000
Total	77,979	---	1,217,942	1,104,835	191,086	212,502	---	---	---	16,370	---	12,650	60,000
Ramsey													
Lake Owasso Residence	8,015,858	8,623,280	36,093	147,209	(718,538)	---	6,989	19,968	(260,849)	1,122	---	146,588	3,275,000
Law Enforcement Services	5,279,653	5,578,874	309,507	3,320	6,966	---	---	290,782	---	197,690	---	---	---
Ponds at Battle Creek	465,921	606,721	---	131,970	(272,770)	---	---	---	(230,000)	---	---	131,970	145,000
Ramsey County Care Center	12,910,864	14,275,251	108,346	125,622	(1,381,663)	---	26,789	33,778	(366,854)	1,616,848	---	102,578	110,000
Total	26,672,296	29,084,126	453,946	408,121	(2,366,005)	---	33,778	344,528	(857,703)	1,815,660	---	381,136	3,530,000
Renville													
HRA	61,795	693,386	765,142	73,484	60,067	---	380,676	---	---	73,537	---	73,405	---
Renville County Hospital & Clinics	14,065,499	12,510,224	199,286	65,350	1,689,211	---	27,353	---	---	188,960	---	31,645	109,900
Solid Waste	753,749	847,947	108,879	---	14,681	---	---	27,500	---	6,830	---	---	---
Total	14,881,043	14,051,557	1,073,307	138,834	1,763,959	---	408,029	27,500	---	269,327	---	105,050	109,900
Rice													
Environmental Services	2,950,084	4,414,238	628,052	---	(836,102)	---	---	176,380	400,000	528,833	---	---	---
Total	2,950,084	4,414,238	628,052	---	(836,102)	---	---	176,380	400,000	528,833	---	---	---

Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Rock													
Rock County Rural Water District	628,411	660,192	239,859	27,182	180,896	---	---	---	---	11,648	---	22,157	89,000
Total	628,411	660,192	239,859	27,182	180,896	---	---	---	---	11,648	---	22,157	89,000
Saint Louis													
Chris Jensen Health & Rehab. Center	14,349,753	15,061,269	672,922	5,080	(43,674)	672,922	---	(794,852)	---	11,646	---	3,575	110,000
Community Food	1,301,781	1,199,542	---	---	102,239	---	---	---	---	---	---	---	---
Laundry	---	---	---	---	---	---	---	399,747	---	---	---	---	---
Solid Waste Management	6,042,288	7,640,071	1,643,171	---	45,388	455,653	---	481,473	---	647,460	---	---	---
Supervised Living Facilities	900,600	916,164	---	---	(15,564)	---	---	---	---	---	---	---	---
Total	22,594,422	24,817,046	2,316,093	5,080	88,389	1,128,575	---	481,473	(395,105)	659,106	---	3,575	110,000
Scott													
Community Development Agency	6,182,237	5,833,392	366,264	1,450,747	(735,638)	---	2,709,018	---	(665,879)	6,564,454	---	1,480,028	2,741,770
Total	6,182,237	5,833,392	366,264	1,450,747	(735,638)	---	2,709,018	---	(665,879)	6,564,454	---	1,480,028	2,741,770
Sherburne													
Justice Center	12,743,788	9,441,783	---	532,286	2,769,719	---	---	---	8,098,767	---	---	534,424	995,000
Total	12,743,788	9,441,783	---	532,286	2,769,719	---	---	---	8,098,767	---	---	534,424	995,000
Stearns													
HRA [5][7]	265,073	1,501,445	1,044,732	54,562	(246,202)	---	1,068,902	---	14,937	---	---	113,604	996,140
Septic Loan	935	---	---	678	257	---	---	---	---	---	---	678	---
Total	266,008	1,501,445	1,044,732	55,240	(245,945)	---	1,068,902	---	14,937	---	---	114,282	996,140
Steele													
Cedarview Care Center	8,482,880	8,333,541	319,319	405,897	62,761	---	---	---	---	39,167	---	406,283	70,000
Four Seasons Civic Center	431,351	675,020	159,217	28,283	(112,735)	---	---	(20,753)	---	160,289	---	26,500	100,000
Solid Waste	1,771,272	1,810,014	96,015	---	57,273	---	---	---	---	555,514	---	---	---
Total	10,685,503	10,818,575	574,551	434,180	7,299	---	---	---	(20,753)	754,970	---	432,783	170,000
Stevens													
Ambulance	1,482,855	1,557,689	79,894	---	5,060	---	79,144	---	---	153,348	---	---	---
Total	1,482,855	1,557,689	79,894	---	5,060	---	79,144	---	---	153,348	---	---	---
Swift													
HRA	1,699,386	387,176	25,174	1,126,568	210,816	---	297,933	699,490	---	---	---	144,361	79,491
Swift County - Benson Hospital	11,426,014	11,325,201	194,026	---	294,839	---	---	---	---	4,913,348	---	195,642	228,412
Total	13,125,400	11,712,377	219,200	1,126,568	505,655	---	297,933	699,490	---	4,913,348	---	340,003	307,903

**Table 3
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008**

Name of County and Enterprise [footnotes]	Operating		Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Revenue	Expense								Interest Paid	Principal Payments
Todd													
Solid Waste	1,453,752	1,500,942	56,654	6,764	2,700	---	---	56,654	---	42,546	---	---	---
Total	1,453,752	1,500,942	56,654	6,764	2,700	---	---	56,654	---	42,546	---	---	---
Traverse													
Prairieview Place	172,606	205,969	1,131	53,750	(85,982)	---	---	---	(10,000)	---	---	53,750	34,717
Traverse Care Center	3,137,588	3,087,856	7,853	269,879	(212,294)	---	---	---	---	28,403	---	176,441	124,445
Total	3,310,194	3,293,825	8,984	323,629	(298,276)	---	---	---	(10,000)	28,403	---	230,191	159,162
Wabasha													
Reads Landing Sanitary Sewer District [5]	51,883	84,776	70	4,237	(37,060)	---	---	---	---	---	---	4,237	1,154
Total	51,883	84,776	70	4,237	(37,060)	---	---	---	---	---	---	4,237	1,154
Washington													
HRA 601 [5]	333,448	216,423	10,088	79,277	47,836	15,665	---	---	(91,000)	12,252	---	72,007	120,885
HRA 602 [5]	205,372	192,111	253,910	85,674	181,497	8,678	---	---	---	200,718	---	77,325	26,739
HRA 604 [5]	1,600,485	1,213,177	698,006	701,154	384,160	68,750	---	---	(111,000)	62,692	---	683,929	365,000
HRA 605 [5]	2,033,845	1,261,419	16,787	725,537	63,676	89,896	---	---	---	246,509	---	689,180	170,000
HRA 606 [5]	591,543	658,331	238,489	168,615	3,086	23,039	---	---	(10,000)	196,761	---	154,376	53,390
HRA 607 [5]	260,538	242,672	90,277	63,610	44,533	10,703	---	---	40,000	---	---	58,089	20,099
HRA 609 [5]	436,863	343,434	240,554	132,938	201,045	18,422	---	---	160,000	4,153	---	125,690	60,001
HRA 612 [5]	257,873	190,943	114,552	80,607	100,875	10,888	---	---	100,000	15,197	---	73,649	30,488
HRA 613 [5]	123,855	139,768	4,883	38,401	(49,431)	4,628	---	---	(47,000)	---	---	32,434	54,786
HRA 614 [5]	386,874	261,544	220,972	155,883	190,419	16,440	---	---	200,000	---	---	142,476	49,282
HRA 616 [5]	16,604	23,633	14	---	(7,015)	658	---	---	(11,607)	---	---	---	---
HRA 617 [5]	972,641	741,301	28,148	256,540	2,948	46,057	---	---	(300,000)	46,947	---	199,572	340,112
HRA 619 [5]	2,493	2,022	307,229	258,397	49,303	---	---	---	---	---	---	257,183	305,000
HRA 620 [5]	45,444	43,035	149	609	1,949	1,873	---	---	---	---	---	---	---
HRA 625 [5]	---	---	---	---	---	---	---	---	---	---	---	---	---
HRA 626 [5]	301,591	261,764	6,200	47,945	(1,918)	17,614	---	---	96,000	5,519	---	40,975	69,218
HRA 635 [5]	301,632	519,108	852	23,411	(240,035)	11,666	---	---	(15,000)	31,315	---	83	---
Total	7,871,101	6,310,685	2,231,110	2,818,598	972,928	344,977	---	---	10,393	822,063	---	2,606,968	1,665,000
State Totals	\$1,192,978,030	\$1,216,948,796	\$87,530,843	\$36,711,755	\$26,848,322	\$3,739,349	\$12,752,808	\$12,115,371	(\$1,619,100)	\$157,754,843	\$28,719,836	\$16,343,676	\$38,193,180

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 operations are for the fiscal year ended June 30.
- [8] The enterprise fund operations were reclassified and are shown as an internal service fund.
- [9] The enterprise fund fiscal year-end is June 30.
- [99] This entity failed to report in time for this publication.

This page left blank intentionally

TOTAL OUTSTANDING INDEBTEDNESS

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2008**

Name of County	Population	Type of Bond					All Other [2]	Total Bonded Indebtedness	Refunding [3]	Other Long-Term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue [1]	Revenue [1]					
Aitkin	16,054	\$2,075,000	\$-	\$-	\$-	\$-	\$2,075,000	\$2,075,000	\$741,172	\$882,512	
Anoka	332,751	25,195,000	-	103,775,000	15,760,000	7,510,000	184,035,000	24,085,000	13,446,359	2,088,829	
Becker	32,302	1,210,000	-	-	6,090,000	-	8,900,075	-	1,623,099	-	
Beltrami	43,861	640,000	-	-	-	17,930,000	18,570,000	3,405,000	26,501	1,717,661	
Benton	39,805	-	-	13,840,000	-	4,965,000	18,805,000	4,965,000	2,302,492	1,911,092	
Big Stone	5,466	-	-	60,000	-	-	60,000	-	-	531,903	
Blue Earth	60,393	120,000	-	3,217,000	-	16,440,000	19,777,000	-	315,372	1,734,283	
Brown	26,155	180,000	-	-	-	1,370,000	1,550,000	1,550,000	2,846,488	1,226,000	
Carlton	34,128	405,000	-	6,065,000	-	-	6,470,000	405,000	369,295	-	
Carver	89,615	13,220,690	-	32,585,000	-	13,940,000	59,745,690	3,395,000	5,102,028	5,422,364	
Cass	28,654	-	-	-	-	-	-	-	1,973,031	2,686,401	
Chippewa	12,512	-	-	-	-	-	-	-	425,438	486,228	
Chisago	50,384	18,840,000	-	20,315,000	7,384,759	4,155,000	50,694,759	-	8,595,282	35,517	
Clay	55,900	1,080,000	-	9,985,000	-	3,055,001	14,120,001	3,320,001	850,416	2,522,513	
Clearwater	8,247	245,000	-	-	-	-	245,000	-	-	1,026,137	
Cook	5,437	884,166	735,000	-	-	1,050,000	2,669,166	1,610,000	2,976,449	469,804	
Cottonwood	11,222	75,000	-	1,730,000	-	-	1,805,000	1,730,000	1,184,981	646,156	
Crow Wing	61,739	16,100,000	-	31,170,000	-	2,045,000	49,315,000	1,450,000	3,630,100	2,133,254	
Dakota	398,487	42,480,000	-	67,945,000	57,480,000	-	167,905,000	31,695,000	3,253,773	18,393,538	
Dodge	19,774	1,570,000	-	60,000	460,000	-	2,090,000	90,000	310,000	772,505	
Douglas	36,151	6,525,000	-	8,790,000	33,010,000	-	48,325,000	1,060,000	707,206	3,304,750	
Faribault	14,784	10,935,000	-	715,000	750,000	-	12,400,000	455,000	101,620	822,239	
Fillmore	20,940	-	-	3,240,000	-	-	3,240,000	-	238,573	1,262,508	
Freeborn	31,187	7,865,000	450,000	2,910,000	6,155,000	7,975,000	25,355,000	215,000	175,827	1,285,019	
Goodhue	46,018	7,605,000	-	-	3,137,547	-	10,742,547	10,670,000	201,673	3,517,302	
Grant	5,993	-	-	-	-	1,025,000	1,025,000	-	101,500	369,353	
Hennepin	1,169,151	550,735,000	-	-	33,585,000	336,850,000	921,170,000	32,045,000	73,027,881	9,143,517	
Houston	19,561	-	-	-	-	-	-	-	42,000	829,316	
Hubbard	18,823	7,820,000	-	-	4,535,000	-	12,355,000	2,325,000	1,653,158	1,712,464	
Isanti	39,059	11,020,000	-	-	-	-	11,020,000	3,240,000	-	1,278,359	
Itasca	44,379	22,910,000	-	-	-	4,135,000	27,045,000	795,000	451,768	6,112,438	
Jackson	10,842	4,870,000	-	280,000	6,425,000	-	11,575,000	-	234,317	674,706	
Kanabec	16,311	14,730,000	-	-	2,985,000	12,060,000	29,775,000	4,730,000	298,700	1,205,442	
Kandiyohi	41,689	23,165,000	-	-	12,100,000	1,303,605	42,153,605	14,470,000	28,740,548	3,232,268	
Kittson	4,615	-	-	-	1,720,440	-	1,720,440	1,570,000	-	415,440	
Koochiching	13,302	-	-	-	-	-	-	-	3,929,955	688,597	
Lac qui Parle	7,321	-	-	-	-	-	-	-	263,710	350,346	
Lake	10,970	2,985,000	275,000	-	914,193	-	6,454,193	425,000	2,181,392	1,054,016	
Lake of the Woods	3,999	-	-	-	-	-	-	-	-	260,198	
Le Sueur	28,022	16,354,506	-	-	-	-	16,354,506	-	19,962	725,594	
Lincoln	5,882	2,325,000	-	-	-	-	2,325,000	2,325,000	1,572,465	173,654	
Lyon	24,865	12,405,000	-	870,000	-	-	13,275,000	715,000	1,081,281	659,593	
Mahnomen	5,085	-	-	-	487,500	1,260,000	1,747,500	-	13,862	171,821	
Marshall	9,648	-	-	-	-	-	-	-	100,000	523,000	
Martin	20,637	3,645,000	-	-	-	-	3,645,000	645,000	379,766	557,106	
McLeod	37,289	1,030,000	-	-	-	3,931,049	4,961,049	1,030,000	568,600	1,274,002	
Meeker	23,141	9,330,000	-	-	540,000	31,263,226	41,133,226	-	906,976	1,747,330	
Millie Lacs	26,397	11,295,000	-	-	-	1,185,000	12,480,000	4,495,000	-	1,512,255	
Morrison	32,831	7,050,000	-	-	845,000	-	7,895,000	1,800,000	-	1,778,909	
Mower	38,080	-	-	3,040,000	-	10,000,000	10,000,000	-	1,022,987	956,570	
Murray	8,526	-	-	-	5,055,000	-	8,095,000	2,905,000	18,227,547	479,733	

**Table 4
Outstanding Indebtedness of Counties
For the Year Ended December 31, 2008**

Name of County	Population	Type of Bond					All Other [2]	Refunding [3]	Other Long-Term Debt	Compensated Absences
		General Obligation	G.O. Tax Increment	Special Assessment	G.O. Revenue [1]	Revenue [1]				
Nicollet	32,024	15,565,000	-	-	-	-	1,225,000	-	1,235,664	1,898,901
Nobles	20,386	6,125,000	-	-	4,010,000	-	-	6,125,000	4,766,527	1,063,418
Norman	6,789	-	-	-	-	-	-	-	-	417,828
Olmsted	141,326	36,695,000	-	-	85,695,000	-	-	8,100,000	1,095,728	6,565,753
Otter Tail	56,875	865,000	-	-	19,700,000	6,010,000	-	865,000	5,690	3,969,926
Pennington	13,694	2,015,000	-	-	-	-	-	160,000	1,227,000	504,834
Pine	28,328	16,935,000	-	-	13,285,000	-	-	-	3,040,750	832,017
Pipestone	9,364	4,460,000	-	-	-	-	-	-	2,326,111	239,241
Pipestone	30,854	17,620,000	-	8,525,000	1,845,000	4,000,000	-	5,335,000	110,552	1,352,791
Polk	11,073	1,605,000	-	-	3,400,000	-	-	-	191,393	460,970
Ramsey	517,398	178,130,000	-	-	11,890,000	-	-	45,540,000	39,571,777	36,854,754
Red Lake	4,111	-	-	-	-	-	-	-	-	171,752
Redwood	15,680	3,920,000	-	-	-	-	-	-	1,391,143	932,963
Renville	16,308	8,985,000	-	-	-	-	-	1,545,000	4,740,454	1,443,635
Rice	62,898	12,525,000	-	-	-	-	-	1,500,000	271,050	1,257,520
Rock	9,459	1,640,000	-	-	895,000	-	-	-	717,163	543,079
Roseau	16,010	5,890,000	-	-	-	-	-	-	-	846,069
Saint Louis	195,797	44,475,017	-	1,825,924	-	-	-	2,170,547	8,359,410	40,598,034
Scott	128,500	72,365,000	2,030,000	-	29,950,000	-	-	1,305,000	18,344,812	4,336,286
Sherburne	87,894	13,025,000	-	19,380,000	4,120,000	-	-	4,120,000	-	3,419,252
Sibley	15,098	2,925,000	-	845,000	-	-	-	2,680,000	892,358	980,154
Stearns	146,989	5,650,000	-	13,520,000	10,360,154	-	-	2,790,000	988,191	6,778,256
Steele	36,735	25,310,000	-	-	7,455,000	-	-	17,955,000	4,814,620	1,384,189
Stevens	9,693	-	-	-	-	-	-	-	-	412,752
Swift	11,312	-	-	360,000	10,132,378	-	-	7,280,000	1,014,613	715,667
Todd	24,065	-	-	-	1,800,000	-	-	-	597,946	1,476,443
Traverse	3,724	3,505,000	-	-	3,515,000	-	-	1,040,000	375,045	334,209
Wabasha	22,205	20,000,000	-	-	96,848	-	-	-	6,052	1,085,180
Wadena	13,532	-	-	-	-	-	-	-	-	767,612
Waseca	19,456	2,880,000	-	-	-	1,185,000	-	2,880,000	-	895,954
Washington	234,348	133,010,000	-	-	50,840,000	-	-	67,260,000	529,490	7,983,348
Watonwan	11,286	2,780,000	-	-	-	-	-	1,995,000	828,150	1,009,486
Wilkin	6,565	3,355,000	-	-	-	-	-	-	-	296,189
Winona	50,209	7,150,000	-	-	-	-	-	-	58,143	1,049,902
Wright	119,335	71,550,000	-	1,830,000	-	-	-	7,165,000	4,196,000	2,741,315
Yellow Medicine	10,272	5,285,000	-	-	-	-	-	2,615,000	707,984	508,561
Total	5,287,976	\$1,585,159,379	\$3,490,000	\$355,052,000	\$307,410,363	\$644,627,261	\$53,680,075	\$354,810,548	\$288,619,366	\$228,892,782

Footnote: [1] This table was revised on 4/28/2010 to reflect changes made to Hennepin County's G.O. Revenue and Revenue bond totals. Hennepin County restated their bonded debt totals after the initial release of this report on 4/27/2010.
[2] All other includes bonds payable from county state-aid street allocations.
[3] Refunding bonds are also classified by type of bond and included in the total bonded indebtedness.

This page left blank intentionally

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

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds 2007 to 2008, and
2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Aitkin	11,532,137	12,694,934	24,227,071	11,328,636	12,171,693	23,500,329	-3.0%	22,198,038	105.9%
Anoka	70,168,261	(25,777,918)	44,390,343	81,331,456	(11,581,506)	69,749,950	57.1%	223,501,413	31.2%
Becker	2,916,229	22,004,973	24,921,202	1,852,875	18,350,881	20,203,756	-18.9%	37,031,792	54.6%
Beltrami	13,718,759	14,984,872	28,703,631	13,870,074	12,994,364	26,864,438	-6.4%	55,887,265	48.1%
Benton	8,265,271	4,651,497	12,916,768	10,035,948	4,350,143	14,386,091	11.4%	28,398,310	50.7%
Big Stone	3,737,016	2,191,026	5,928,042	3,456,854	1,514,976	4,971,830	-16.1%	7,531,138	66.0%
Blue Earth	5,896,085	(3,499,630)	2,396,455	6,934,168	(3,349,325)	3,584,843	49.6%	52,216,822	6.9%
Brown	2,345,802	8,512,432	10,858,234	2,687,956	7,717,858	10,405,814	-4.2%	24,247,993	42.9%
Carlton	1,575	15,019,171	15,020,746	1,600	15,946,508	15,948,108	6.2%	33,992,891	46.9%
Carver	35,585,908	2,567,866	38,153,774	35,410,452	---	35,410,452	-7.2%	75,183,411	47.1%
Cass	27,056,848	5,938,631	32,995,479	32,770,804	1,318,866	34,089,670	3.3%	34,682,323	98.3%
Chippewa	8,852,484	5,757,959	14,610,443	8,783,889	6,285,195	15,069,084	3.1%	13,295,799	113.3%
Chisago	16,788,443	950,012	17,738,455	15,074,884	5,417,741	20,492,625	15.5%	42,208,413	48.6%
Clay	8,998,931	269,029	9,267,960	6,842,695	290,111	7,132,806	-23.0%	37,428,007	19.1%
Clearwater	8,031,039	3,195,688	11,226,727	9,707,172	1,666,047	11,373,219	1.3%	13,989,883	81.3%
Cook	1,359,310	11,675,351	13,034,661	1,762,713	9,465,281	11,227,994	-13.9%	11,753,403	95.5%
Cottonwood	---	6,463,235	6,463,235	83,030	6,071,559	6,154,589	-4.8%	11,657,602	52.8%
Crow Wing	107,854	23,551,430	23,659,284	22,869,984	4,338,931	27,208,915	15.0%	55,339,177	49.2%
Dakota	162,849,960	---	162,849,960	125,308,538	19,992,176	145,300,714	-10.8%	282,099,976	51.5%
Dodge	4,805,901	3,624,424	8,430,325	5,255,727	4,639,198	9,894,925	17.4%	16,952,290	58.4%
Douglas	6,753,681	6,481,633	13,235,314	12,553,266	1,115,729	13,668,995	3.3%	32,099,346	42.6%
Faribault	1,520,328	669,984	2,190,312	1,230,630	1,338,502	2,569,132	17.3%	19,670,297	13.1%
Fillmore	3,357,497	4,102,860	7,460,357	2,903,120	4,022,727	6,925,847	-7.2%	17,026,128	40.7%
Freeborn	7,384,908	2,994,519	10,379,427	8,424,473	175,337	8,599,810	-17.1%	30,909,479	27.8%

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds 2007 to 2008, and
2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Goodhue	10,182,548	15,176,749	25,359,297	11,336,174	14,515,973	25,852,147	1.9%	41,652,356	62.1%
Grant	1,630,387	1,932,841	3,563,228	1,630,387	1,641,853	3,272,240	-8.2%	9,664,945	33.9%
Hennepin	61,035,074	206,918,509	267,953,583	51,097,674	226,444,535	277,542,209	3.6%	1,301,386,729	21.3%
Houston	5,447,188	1,974,368	7,421,556	4,483,826	(50,624)	4,433,202	-40.3%	22,109,657	20.1%
Hubbard	14,847,640	171,085	15,018,725	13,258,194	---	13,258,194	-11.7%	24,958,782	53.1%
Isanti	212,294	9,011,767	9,224,061	323,743	8,771,346	9,095,089	-1.4%	29,581,375	30.7%
Itasca	49,648	29,352,102	29,401,750	101,948	28,903,163	29,005,111	-1.3%	52,848,070	54.9%
Jackson	3,517,487	8,294,825	11,812,312	5,053,184	7,210,791	12,263,975	3.8%	12,659,440	96.9%
Kanabec	218,337	3,773,165	3,991,502	275,310	4,418,118	4,693,428	17.6%	18,452,818	25.4%
Kandiyohi	73,603	33,282,207	33,355,810	116,017	29,111,706	29,227,723	-12.4%	48,047,160	60.8%
Kittson	4,303,195	2,087,508	6,390,703	4,734,262	1,494,029	6,228,291	-2.5%	7,112,309	87.6%
Koochiching	10,696,944	686,488	11,383,432	10,901,512	(31,631)	10,869,881	-4.5%	17,948,202	60.6%
Lac qui Parle	4,833,847	4,394,468	9,228,315	5,416,233	3,988,135	9,404,368	1.9%	8,348,022	112.7%
Lake	1,427,905	7,974,595	9,402,500	1,000,000	7,378,709	8,378,709	-10.9%	18,093,644	46.3%
Lake of the Woods	4,165,300	849,329	5,014,629	5,263,072	756,791	6,019,863	20.0%	7,486,870	80.4%
Le Sueur	11,376,470	1,389,308	12,765,778	8,965,985	1,174,405	10,140,390	-20.6%	21,210,754	47.8%
Lincoln	995,135	4,377,473	5,372,608	916,374	4,497,584	5,413,958	0.8%	7,110,848	76.1%
Lyon	3,307,538	8,414,306	11,721,844	2,670,625	9,397,243	12,067,868	3.0%	14,265,465	84.6%
Mahnomen	1,040,328	2,553,308	3,593,636	239,932	2,837,218	3,077,150	-14.4%	8,958,984	34.3%
Marshall	14,701	6,748,225	6,762,926	11,165	7,100,994	7,112,159	5.2%	12,021,568	59.2%
Martin	---	11,160,987	11,160,987	---	12,603,588	12,603,588	12.9%	14,762,056	85.4%
McLeod	9,448,601	6,264,085	15,712,686	9,708,995	10,756,899	20,465,894	30.3%	28,956,706	70.7%
Meeker	9,426,723	2,696,839	12,123,562	12,337,086	930,045	13,267,131	9.4%	19,192,558	69.1%
Mille Lacs	7,172,955	5,858,014	13,030,969	7,969,400	8,023,746	15,993,146	22.7%	24,992,494	64.0%

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds 2007 to 2008, and
2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures

Name of County	December 31, 2007				December 31, 2008				2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved			
	4,557,690	11,405,192	15,962,882	15,962,882	4,441,319	10,304,511	14,745,830	14,745,830			
Morrison	4,557,690	11,405,192	15,962,882	15,962,882	4,441,319	10,304,511	14,745,830	14,745,830	30,379,429	48.5%	
Mower	15,804,083	7,829,538	23,633,621	23,633,621	26,935,337	5,118,662	32,053,999	32,053,999	26,201,673	122.3%	
Murray	4,538,662	3,853,284	8,391,946	8,391,946	4,978,643	3,829,730	8,808,373	8,808,373	9,975,996	88.3%	
Nicollet	9,241,970	5,420,440	14,662,410	14,662,410	9,992,637	5,861,069	15,853,706	15,853,706	21,672,377	73.2%	
Nobles	7,520,088	5,016,117	12,536,205	12,536,205	6,507,466	6,418,879	12,926,345	12,926,345	18,545,475	69.7%	
Norman	250,039	5,142,562	5,392,601	5,392,601	226,857	4,128,329	4,355,186	4,355,186	8,951,525	48.7%	
Olmsted	44,796,344	9,333,561	54,129,905	54,129,905	37,856,206	12,848,672	50,704,878	50,704,878	125,779,984	40.3%	
Otter Tail	15,278,049	8,236,615	23,514,664	23,514,664	14,238,333	7,927,555	22,165,888	22,165,888	45,471,801	48.7%	
Pennington	4,897,831	235,176	5,133,007	5,133,007	6,363,387	(237,941)	6,125,446	6,125,446	11,793,475	51.9%	
Pine	603,284	4,268,091	4,871,375	4,871,375	(361,518)	121,668	(239,850)	(239,850)	25,550,492	-0.9%	
Pipestone	948,836	7,218,806	8,167,642	8,167,642	1,045,347	6,991,071	8,036,418	8,036,418	10,692,664	75.2%	
Polk	1,538	22,271,841	22,273,379	22,273,379	1,538	24,453,918	24,455,456	24,455,456	38,168,772	64.1%	
Pope	2,288,746	3,325,722	5,614,468	5,614,468	2,331,439	3,055,807	5,387,246	5,387,246	10,994,508	49.0%	
Ramsey	173,339,233	38,040,231	211,379,464	211,379,464	191,454,780	37,249,168	228,703,948	228,703,948	508,045,524	45.0%	
Red Lake	4,231,041	1,193,989	5,425,030	5,425,030	3,576,295	1,794,108	5,370,403	5,370,403	5,037,607	106.6%	
Redwood	11,151,794	363,619	11,515,413	11,515,413	12,598,696	---	12,598,696	12,598,696	16,986,043	74.2%	
Renville	4,290,020	6,464,947	10,754,967	10,754,967	4,633,161	8,487,900	13,121,061	13,121,061	20,492,541	64.0%	
Rice	15,521,958	500,646	16,022,604	16,022,604	17,163,675	1,162,368	18,326,043	18,326,043	35,971,955	50.9%	
Rock	5,094,912	2,341,268	7,436,180	7,436,180	5,002,225	767,978	5,770,203	5,770,203	9,964,635	57.9%	
Roseau	5,423,016	(581,400)	4,841,616	4,841,616	6,191,873	(684,779)	5,507,094	5,507,094	13,512,116	40.8%	
Saint Louis	67,771,488	7,757,739	75,529,227	75,529,227	76,266,742	7,046,287	83,313,029	83,313,029	189,411,259	44.0%	
Scott	1,791,657	11,316,874	13,108,531	13,108,531	1,636,991	12,956,574	14,593,565	14,593,565	77,301,597	18.9%	
Sherburne	23,113,809	8,280,621	31,394,430	31,394,430	22,515,454	7,355,638	29,871,092	29,871,092	57,023,848	52.4%	
Sibley	9,139,636	3,921,961	13,061,597	13,061,597	11,128,461	2,427,202	13,555,663	13,555,663	17,058,914	79.5%	

Table 5
Percent Change of Unreserved Fund Balances
in the General Fund and Special Revenue Funds 2007 to 2008, and
2007 Unreserved Fund Balances as a Percent of 2008 Total Current Expenditures

Name of County	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Stearns	29,847,816	4,318,291	34,166,107	34,213,618	5,411,006	39,624,624	16.0%	92,856,492	42.7%
Steele	6,213,007	5,143,009	11,356,016	6,798,575	5,040,569	11,839,144	4.3%	30,650,719	38.6%
Stevens	6,845,298	2,048,686	8,893,984	8,144,595	536,666	8,681,261	-2.4%	8,825,690	98.4%
Swift	3,394,564	1,746,846	5,141,410	4,150,793	1,779,565	5,930,358	15.3%	12,846,075	46.2%
Todd	5,182,907	1,041,205	6,224,112	3,762,681	2,923,294	6,685,975	7.4%	23,352,598	28.6%
Traverse	---	2,333,594	2,333,594	---	3,270,227	3,270,227	40.1%	6,048,759	54.1%
Wabasha	6,671,481	4,106,862	10,778,343	9,590,983	2,459,940	12,050,923	11.8%	17,314,020	69.6%
Wadena	1,648,546	849,314	2,497,860	524,721	1,036,035	1,560,756	-37.5%	16,247,585	9.6%
Waseca	7,100,076	3,019,077	10,119,153	7,326,252	2,547,575	9,873,827	-2.4%	17,946,618	55.0%
Washington	23,069,915	38,725,886	61,795,801	28,522,372	33,236,552	61,758,924	-0.1%	145,145,508	42.5%
Watsonwan	4,276,162	2,248,961	6,525,123	5,203,823	1,994,162	7,197,985	10.3%	12,511,167	57.5%
Wilkin	1,717,034	3,097,777	4,814,811	2,145,663	1,563,778	3,709,441	-23.0%	9,171,674	40.4%
Winona	17,284,435	3,654,220	20,938,655	17,860,168	5,860,954	23,721,122	13.3%	34,454,001	68.8%
Wright	22,605,085	6,534,007	29,139,092	24,564,513	4,637,913	29,202,426	0.2%	68,699,768	42.5%
Yellow Medicine	7,361,263	3,037,144	10,398,407	10,037,505	392,292	10,429,797	0.3%	11,055,309	94.3%
Total	\$1,152,271,388	\$759,428,848	\$1,911,700,236	\$1,207,863,648	\$758,202,510	\$1,966,066,158	2.8%	\$4,793,233,201	41.0%

Table 6
Unreserved Fund Balances of General Fund 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, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Pine	603,284	4,268,091	4,871,375	(361,518)	121,668			
Blue Earth	5,896,085	(3,499,630)	2,396,455	6,934,168	(3,349,325)	3,584,843	49.6%	52,216,822	6.9%
Wadena	1,648,546	849,314	2,497,860	524,721	1,036,035	1,560,756	-37.5%	16,247,585	9.6%
Faribault	1,520,328	669,984	2,190,312	1,230,630	1,338,502	2,569,132	17.3%	19,670,297	13.1%
Scott	1,791,657	11,316,874	13,108,531	1,636,991	12,956,574	14,593,565	11.3%	77,301,597	18.9%
Clay	8,998,931	269,029	9,267,960	6,842,695	290,111	7,132,806	-23.0%	37,428,007	19.1%
Houston	5,447,188	1,974,368	7,421,556	4,483,826	(50,624)	4,433,202	-40.3%	22,109,657	20.1%
Hennepin	61,035,074	206,918,509	267,953,583	51,097,674	226,444,535	277,542,209	3.6%	1,301,386,729	21.3%
Kanabec	218,337	3,773,165	3,991,502	275,310	4,418,118	4,693,428	17.6%	18,452,818	25.4%
Freeborn	7,384,908	2,994,519	10,379,427	8,424,473	175,337	8,599,810	-17.1%	30,909,479	27.8%
Todd	5,182,907	1,041,205	6,224,112	3,762,681	2,923,294	6,685,975	7.4%	23,352,598	28.6%
Isanti	212,294	9,011,767	9,224,061	323,743	8,771,346	9,095,089	-1.4%	29,581,375	30.7%
Anoka	70,168,261	(25,777,918)	44,390,343	81,331,456	(11,581,506)	69,749,950	57.1%	223,501,413	31.2%
Grant	1,630,387	1,932,841	3,563,228	1,630,387	1,641,853	3,272,240	-8.2%	9,664,945	33.9%
Mahnomen	1,040,328	2,553,308	3,593,636	239,932	2,837,218	3,077,150	-14.4%	8,958,984	34.3%
Steele	6,213,007	5,143,009	11,356,016	6,798,575	5,040,569	11,839,144	4.3%	30,650,719	38.6%
Olmsted	44,796,344	9,333,561	54,129,905	37,856,206	12,848,672	50,704,878	-6.3%	125,779,984	40.3%
Wilkin	1,717,034	3,097,777	4,814,811	2,145,663	1,563,778	3,709,441	-23.0%	9,171,674	40.4%
Fillmore	3,357,497	4,102,860	7,460,357	2,903,120	4,022,727	6,925,847	-7.2%	17,026,128	40.7%
Roseau	5,423,016	(581,400)	4,841,616	6,191,873	(684,779)	5,507,094	13.7%	13,512,116	40.8%
Wright	22,605,085	6,534,007	29,139,092	24,564,513	4,637,913	29,202,426	0.2%	68,699,768	42.5%
Washington	23,069,915	38,725,886	61,795,801	28,522,372	33,236,552	61,758,924	-0.1%	145,145,508	42.5%
Douglas	6,753,681	6,481,633	13,235,314	12,553,266	1,115,729	13,668,995	3.3%	32,099,346	42.6%
Stearns	29,847,816	4,318,291	34,166,107	34,213,618	5,411,006	39,624,624	16.0%	92,856,492	42.7%

Table 6
Unreserved Fund Balances of General Fund 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, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	2008 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Brown	2,345,802	8,512,432	10,858,234	2,687,956	7,717,858			
Saint Louis	67,771,488	7,757,739	75,529,227	76,266,742	7,046,287	83,313,029	10.3%	189,411,259	44.0%
Ramsey	173,339,233	38,040,231	211,379,464	191,454,780	37,249,168	228,703,948	8.2%	508,045,524	45.0%
Swift	3,394,564	1,746,846	5,141,410	4,150,793	1,779,565	5,930,358	15.3%	12,846,075	46.2%
Lake	1,427,905	7,974,595	9,402,500	1,000,000	7,378,709	8,378,709	-10.9%	18,093,644	46.3%
Carlton	1,575	15,019,171	15,020,746	1,600	15,946,508	15,948,108	6.2%	33,992,891	46.9%
Carver	35,585,908	2,567,866	38,153,774	35,410,452	---	35,410,452	-7.2%	75,183,411	47.1%
Le Sueur	11,376,470	1,389,308	12,765,778	8,965,985	1,174,405	10,140,390	-20.6%	21,210,754	47.8%
Beltrami	13,718,759	14,984,872	28,703,631	13,870,074	12,994,364	26,864,438	-6.4%	55,887,265	48.1%
Morrison	4,557,690	11,405,192	15,962,882	4,441,319	10,304,511	14,745,830	-7.6%	30,379,429	48.5%
Chisago	16,788,443	950,012	17,738,455	15,074,884	5,417,741	20,492,625	15.5%	42,208,413	48.6%
Norman	250,039	5,142,562	5,392,601	226,857	4,128,329	4,355,186	-19.2%	8,951,525	48.7%
Otter Tail	15,278,049	8,236,615	23,514,664	14,238,333	7,927,555	22,165,888	-5.7%	45,471,801	48.7%
Pope	2,288,746	3,325,722	5,614,468	2,331,439	3,055,807	5,387,246	-4.0%	10,994,508	49.0%
Crow Wing	107,854	23,551,430	23,659,284	22,869,984	4,338,931	27,208,915	15.0%	55,339,177	49.2%
Benton	8,265,271	4,651,497	12,916,768	10,035,948	4,350,143	14,386,091	11.4%	28,398,310	50.7%
Rice	15,521,958	500,646	16,022,604	17,163,675	1,162,368	18,326,043	14.4%	35,971,955	50.9%
Dakota	162,849,960	---	162,849,960	125,308,538	19,992,176	145,300,714	-10.8%	282,099,976	51.5%
Pennington	4,897,831	235,176	5,133,007	6,363,387	(237,941)	6,125,446	19.3%	11,793,475	51.9%
Sherburne	23,113,809	8,280,621	31,394,430	22,515,454	7,355,638	29,871,092	-4.9%	57,023,848	52.4%
Cottonwood	---	6,463,235	6,463,235	83,030	6,071,559	6,154,589	-4.8%	11,657,602	52.8%
Hubbard	14,847,640	171,085	15,018,725	13,258,194	---	13,258,194	-11.7%	24,958,782	53.1%
Traverse	---	2,333,594	2,333,594	---	3,270,227	3,270,227	40.1%	6,048,759	54.1%
Becker	2,916,229	22,004,973	24,921,202	1,852,875	18,350,881	20,203,756	-18.9%	37,031,792	54.6%

Table 6
Unreserved Fund Balances of General Fund 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, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	2008 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Itasca	49,648	29,352,102	29,401,750	101,948	28,903,163			
Waseca	7,100,076	3,019,077	10,119,153	7,326,252	2,547,575	9,873,827	-2.4%	17,946,618	55.0%
Watwan	4,276,162	2,248,961	6,525,123	5,203,823	1,994,162	7,197,985	10.3%	12,511,167	57.5%
Rock	5,094,912	2,341,268	7,436,180	5,002,225	767,978	5,770,203	-22.4%	9,964,635	57.9%
Dodge	4,805,901	3,624,424	8,430,325	5,255,727	4,639,198	9,894,925	17.4%	16,952,290	58.4%
Marshall	14,701	6,748,225	6,762,926	11,165	7,100,994	7,112,159	5.2%	12,021,568	59.2%
Koochiching	10,696,944	686,488	11,383,432	10,901,512	(31,631)	10,869,881	-4.5%	17,948,202	60.6%
Kandiyohi	73,603	33,282,207	33,355,810	116,017	29,111,706	29,227,723	-12.4%	48,047,160	60.8%
Goodhue	10,182,548	15,176,749	25,359,297	11,336,174	14,515,973	25,852,147	1.9%	41,652,356	62.1%
Mille Lacs	7,172,955	5,858,014	13,030,969	7,969,400	8,023,746	15,993,146	22.7%	24,992,494	64.0%
Renville	4,290,020	6,464,947	10,754,967	4,633,161	8,487,900	13,121,061	22.0%	20,492,541	64.0%
Polk	1,538	22,271,841	22,273,379	1,538	24,453,918	24,455,456	9.8%	38,168,772	64.1%
Big Stone	3,737,016	2,191,026	5,928,042	3,456,854	1,514,976	4,971,830	-16.1%	7,531,138	66.0%
Winona	17,284,435	3,654,220	20,938,655	17,860,168	5,860,954	23,721,122	13.3%	34,454,001	68.8%
Meeker	9,426,723	2,696,839	12,123,562	12,337,086	930,045	13,267,131	9.4%	19,192,558	69.1%
Wabasha	6,671,481	4,106,862	10,778,343	9,590,983	2,459,940	12,050,923	11.8%	17,314,020	69.6%
Nobles	7,520,088	5,016,117	12,536,205	6,507,466	6,418,879	12,926,345	3.1%	18,545,475	69.7%
McLeod	9,448,601	6,264,085	15,712,686	9,708,995	10,756,899	20,465,894	30.3%	28,956,706	70.7%
Nicollet	9,241,970	5,420,440	14,662,410	9,992,637	5,861,069	15,853,706	8.1%	21,672,377	73.2%
Redwood	11,151,794	363,619	11,515,413	12,598,696	---	12,598,696	9.4%	16,986,043	74.2%
Pipestone	948,836	7,218,806	8,167,642	1,045,347	6,991,071	8,036,418	-1.6%	10,692,664	75.2%
Lincoln	995,135	4,377,473	5,372,608	916,374	4,497,584	5,413,958	0.8%	7,110,848	76.1%
Sibley	9,139,636	3,921,961	13,061,597	11,128,461	2,427,202	13,555,663	3.8%	17,058,914	79.5%
Lake of the Woods	4,165,300	849,329	5,014,629	5,263,072	756,791	6,019,863	20.0%	7,486,870	80.4%

Table 6
Unreserved Fund Balances of General Fund 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, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Clearwater	8,031,039	3,195,688	11,226,727	9,707,172	1,666,047			
Lyon	3,307,538	8,414,306	11,721,844	2,670,625	9,397,243	12,067,868	3.0%	14,265,465	84.6%
Martin	---	11,160,987	11,160,987	---	12,603,588	12,603,588	12.9%	14,762,056	85.4%
Kittson	4,303,195	2,087,508	6,390,703	4,734,262	1,494,029	6,228,291	-2.5%	7,112,309	87.6%
Murray	4,538,662	3,853,284	8,391,946	4,978,643	3,829,730	8,808,373	5.0%	9,975,996	88.3%
Yellow Medicine	7,361,263	3,037,144	10,398,407	10,037,505	392,292	10,429,797	0.3%	11,055,309	94.3%
Cook	1,359,310	11,675,351	13,034,661	1,762,713	9,465,281	11,227,994	-13.9%	11,753,403	95.5%
Jackson	3,517,487	8,294,825	11,812,312	5,053,184	7,210,791	12,263,975	3.8%	12,659,440	96.9%
Cass	27,056,848	5,938,631	32,995,479	32,770,804	1,318,866	34,089,670	3.3%	34,682,323	98.3%
Stevens	6,845,298	2,048,686	8,893,984	8,144,595	536,666	8,681,261	-2.4%	8,825,690	98.4%
Aitkin	11,532,137	12,694,934	24,227,071	11,328,636	12,171,693	23,500,329	-3.0%	22,198,038	105.9%
Red Lake	4,231,041	1,193,989	5,425,030	3,576,295	1,794,108	5,370,403	-1.0%	5,037,607	106.6%
Lac qui Parle	4,833,847	4,394,468	9,228,315	5,416,233	3,988,135	9,404,368	1.9%	8,348,022	112.7%
Chippewa	8,852,484	5,757,959	14,610,443	8,783,889	6,285,195	15,069,084	3.1%	13,295,799	113.3%
Mower	15,804,083	7,829,538	23,633,621	26,935,337	5,118,662	32,053,999	35.6%	26,201,673	122.3%
Total	\$1,152,271,388	\$759,428,848	\$1,911,700,236	\$1,207,863,648	\$758,202,510	\$1,966,066,158	2.8%	\$4,793,233,201	41.0%

This page left blank intentionally

APPENDIX A

COUNTY GENERAL AND SPECIAL REVENUE

UNRESERVED FUND BALANCES

This page left blank intentionally

Appendix A - County General and Special Revenue Unreserved Fund Balances

Minnesota counties report their unreserved 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:

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

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

Unique Circumstances of Each County Determine the Size of Fund Balance

While counties must rely on the unreserved 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.¹ 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.

¹ Although this section discusses only one type of fund balance, Minnesota counties actually report three different classifications of fund balances in the General Fund 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

This page left blank intentionally

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.

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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.

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

This page left blank intentionally